

This budget will raise more total property taxes than last year by \$312,687 or 10.52%, and of that amount , \$31,438 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF ATHENS
Annual Operating Budget
2009-2010



ANNUAL OPERATING BUDGET

CITY OF ATHENS

October 1, 2009 through September 30, 2010

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

David Hopkins Assistant City Administrator
Director of Finance/Technology

Pam Watson Assistant City Administrator/
City Secretary

Haven Cox Human Resources Director

Glen Herriage Director of Utilities

John McQueary Fire Chief

Michael Hill, Jr. Police Chief

Gary Crecelius Director of Planning and Development

Table of Contents

Budget Letter and Ordinance	Page Number
Budget Letter	i
Mission Statement and Organizational Goals	iii
Budget Ordinance	iv
Budget Calendar	vi
Budget Process	viii
Budgeting Basics	ix
Organization Chart	x
Budget Summaries	
Consolidated Revenue/Expense Summaries	1
Expenditure By Department Summary	2
Schedule Of Capital Purchases By Department	3
Total Operating Budget Expenditures (Graph)	5.1
Expenditure by Category (Graph)	5.2
Estimated Cash Balances At Year End	5.3
Tax Information	
Tax Ordinances/Resolution	5.5
Effective Tax Rate Calculation	6
Certification of Tax Roll Values	7
Tax Analysis	8
Taxes as Percent of Budget Report	9
General Information	
Policies and Procedure	10
Summary of Grant Programs	14
Capital Improvement Program	16
Bonds By Purpose	17
Miscellaneous Statistical Data	18
General Fund	
General Fund Revenues	19 - 23
General Fund Expenses	27 - 28
Departmental Budgets	29 - 102
Utility Fund	
Summaries of Revenue and Expense	103
Utility Fund Revenues	104 - 105
Utility Fund Expenditures (Graph)	106
Utility Operations Organization Chart	107
Departmental Budgets	108 - 128
Utility Bond Schedules	129 - 130.1
Debt Service Fund	
Summaries of Revenue and Expense	131
Debt Service Revenue	132 - 133
Debt Service Expenditures	134 - 137
Special Funds	
Community Improvement Fund Budget	137.1 - 140
Airport Fund Budget	141 - 143
Capital Projects Fund Budget	144 - 145
Utility Capital Projects Funds	145.1 - 145.2
Municipal Court Technology Fund	145.3 - 145.4
Other Special Revenue and Capital Projects Funds	145.5
Miscellaneous Information	
Major Budget Factors	146 - 150
Definitions and Terms	151 - 156.2
City of Athens Job Classes & Grades	157 - 159
Civil Service Positions	160
Grade & Step Pay Scales	161 - 162
Glossary	
Budget Glossary	G1 - G2
Appendix	
Athens Municipal Water Authority Budget	A-1
Athens Economic Development Corporation	A-2

CITY OF ATHENS

Pam J. Burton
City Administrator

October 1, 2009

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

Honorable Mayor and Council Members:

The 2009-2010 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 \$8,234,276 this is a decrease of \$152,881 from the current fiscal year, as amended. The General Fund budget is being projected with a tax rate of .518512 which is a .036704 increase.

Revenues have been projected at \$8,055,972 this figure includes Ad Valorem tax assessments of \$2,714,582 an increase of 12.10% from 2008-2009. Taxable property values increased \$16,637,171 which resulted in a projected revenue increase of \$80,159 from increased value. Sales tax revenue has been estimated at \$3,250,000 this is a decrease of 11.5% from 2008-2009 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 decrease in fuel cost in the General Fund 17.4 % with a 8% increase in health insurance. There is no cost of living adjustment for city employees. City Employee Step and Grade is included which allows for a 3.8% increase for eligible employees on their anniversary date.

Provided in the General Fund is an increase of \$25,000 for the Cain Center which provides for a contribution of \$75,000. Included is continued support for Keep Athens Beautiful, Henderson County Library and the Henderson County Humane Society.

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 \$4,585,511 this is an increase of \$252,131 from the 2008-2009 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.

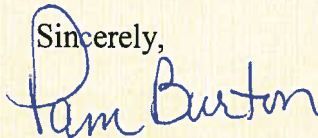
The proposed Utility Fund Budget includes an \$475,168 in capital including funds to begin the implementation of an automated meter reading system.

Budget Summary

The total operating budget for the City of Athens for fiscal year 2009-2010 is \$13,899,916 this figure includes Airport Fund, Debt Service Fund, Community Development Fund (Hotel/Motel Tax) and the Capital Projects Funds. The total operating budget is decreased from the original 2008-2009 by \$528,768.

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 2009-2010. With your continued assistance and guidance our goals and objectives will be met.

Sincerely,

A handwritten signature in blue ink that reads "Pam Burton". The signature is written in a cursive style with a large initial "P".

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 O-17-09

AN ORDINANCE ADOPTING A BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010, 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, 2009, and ending September 30, 2010, 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, 2009, and ending September 30, 2010 as submitted to Mayor and City Council by the City Administrator is hereby adopted and approved.

SECTION 2: That the sum of Eight Million, Two Hundred Thirty-Four Thousand, Two Hundred Seventy Six Dollars (\$8,234,276) be appropriated out of the General Fund for payment of expenses.

SECTION 3: That the sum of Sixteen Thousand, Four Hundred Ninety Dollars (\$16,490) 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 Fifty-Two Thousand, Seven Hundred Fifty Dollars (\$252,750) be appropriated out of the Community Improvement Fund for the payment of expenses and 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 Thirty-Four Thousand, Six Hundred Ten Dollars (\$534,610) 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 Seventy-Eight Thousand, Five Hundred Sixty-Five Dollars (\$578,565) 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, Two Hundred Seventy Nine Thousand, Nine Hundred Forty-Six Dollars (\$4,279,946) 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 Thousand, Two Hundred Seventy-Nine Dollars (\$3,279) be appropriated out of the Municipal Court Technology Fund for the purchase and maintenance of technological products for the Athens Municipal Court.

SECTION 9: 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.

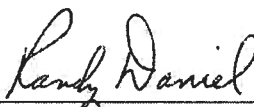
SECTION 10: Requisitions for encumbrances against, and the payment of money out of the various appropriations described in this ordinance shall be made by the City Administrator in accordance with provisions of the City Charter and State Law.

SECTION 11: 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 12: 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 24th DAY OF AUGUST, 2009.

PASSED AND APPROVED ON SECOND AND FINAL READING THIS THE 14th DAY OF SEPTEMBER, 2009.



Randy Daniel, Mayor

ATTEST:


Pam Watson, City Secretary

**2009-2010
Budget Calender**

May 20, 2009	Budget Worksheets Distributed To Department Heads	
June 20	Budget Worksheets Returned To Finance By Departments	
July 7 - 9	Department Heads Meet With City Administrator/Finance Director	
	Tuesday, July 7	Police Fire Municipal Court City Secretary
	Wednesday, July 8	Personnel Finance
	Thursday, July 9	Building/Inspection Streets Utility Other
July 22	Regular Workshop 11:30 a.m. Hear Funding Requests From Various Groups	
July 9 - July 31	City Administrator/Finance Director review budget Prepare Bound Council Budget Drafts	
July 31	Present Council with Draft of Proposed Budget	
August 4	Budget Workshop 8:30 a.m.	
August 5	Budget Workshop 8:30 a.m. Vote To Place Proposal To Adopt Specific Tax Rate On Future Agenda	
August 5	Regular Council Workshop 11:30 a.m.	
August 6	Budget Workshop 8:30 a.m. (Vote On Specific Tax Rate If Not Voted on The 8th)	
August 7-11	Prepare Draft Budgets	
August 10	Regular Council Meeting 5:30 p.m.	

- August 14** **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 1ST hearing).
Place Public Hearing Notice on Web Site (7 Days prior to first hearing until
after 2nd hearing).
- August 19** **Regular Workshop 11:30 a.m.**
Present Final Draft of Proposed Budget To Council
- August 24** **Council Regular Session 5:30 p.m.**
Public Hearing - Hotel/Motel Tax
Public Hearing on Budget
1ST Public Hearing on Tax Increase
1ST Reading Of Ordinance Adopting Budget
- September 2** **Council Special Session 11:30 a.m.**
2ND Public Hearing on Tax Increase
- September 4** **Advertise Notice of Tax Revenue Increase (At least 7 days prior to vote).**
Place Notice off Tax Revenue Increase on Web Site (At least 7 days prior to
vote).
- September 9** **Regular Workshop 11:30 a.m.**
- September 14** **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 2ND 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.

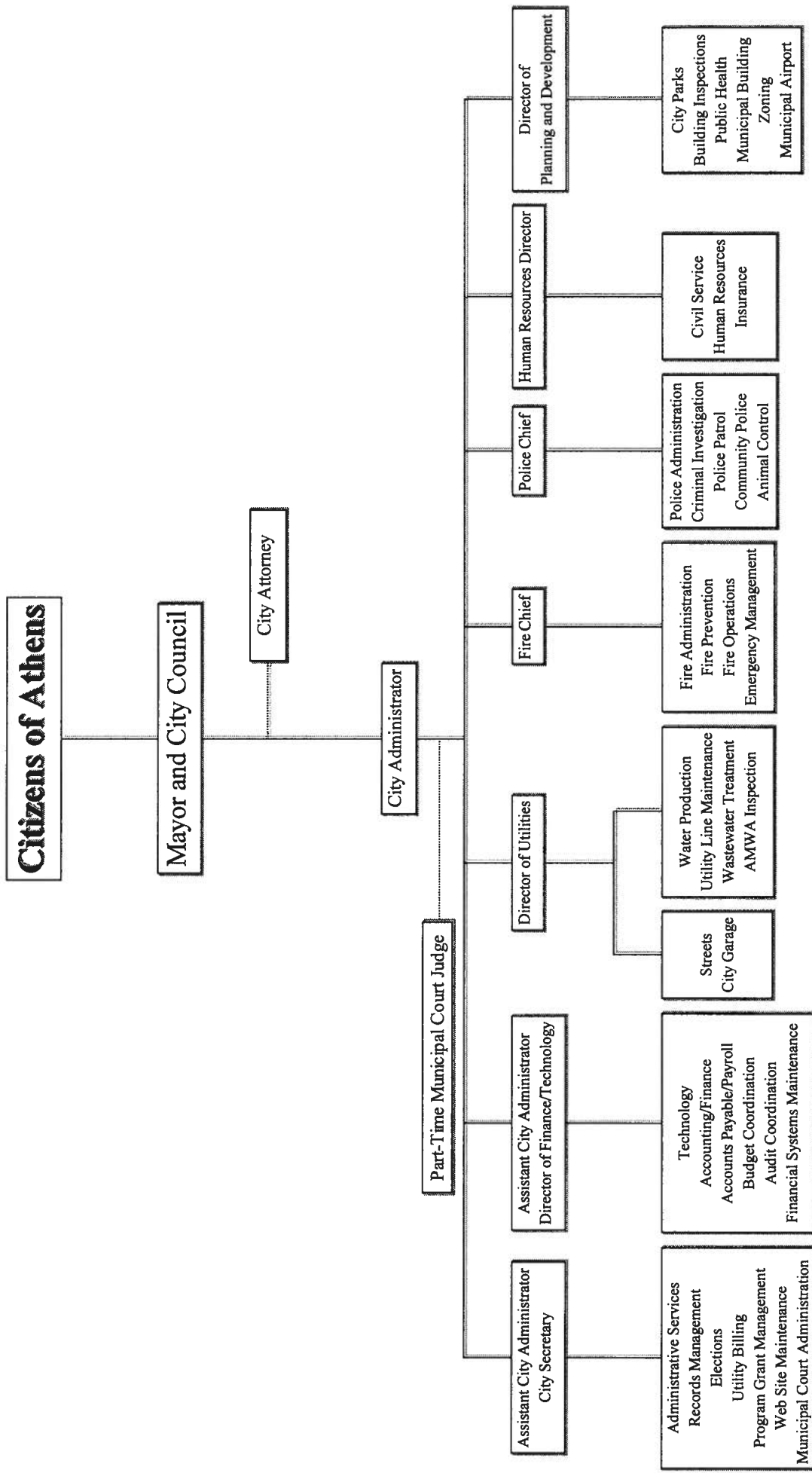
Expenditures are recorded on an accrual basis because they are measurable when they are incurred.

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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2009-10 Budget
REVENUES:						
General Fund	6,621,287	7,070,435	7,452,937	8,107,489	8,329,212	8,055,972
Airport Fund	9,333	44,833	8,824	35,894	35,012	38,711
Community improvement Fund	157,722	177,655	213,093	249,479	220,750	252,750
Debt Service Fund	463,774	461,319	515,999	492,437	566,795	587,303
Capital Projects	10,458			3,541		
Water/Sewer Bond Projects Fund	181	243,357	234,250	156,015		
Utility Fund	3,738,990	4,273,659	3,787,371	3,874,537	4,606,380	4,858,511
First Time Sewer Grant Fund				13,064	317,529	
Law Enforcement Grants				3,775		
TDHCA Home Grant	600			1,578	288,390	
Domestic Prep. Grants	133,299			57,903		
Airport Grants Fund	6,830		657,123	567,756	30,000	
Special Donations Fund				58,070		
Municipal Court Tech. Fees Fund		9,241		8,222		6,250
Local Forfeited Cash Fund				7,720		
Federal Forfeited Cash Fund				9,496		
TOTAL REVENUE	11,142,474	12,280,499	12,869,597	13,644,976	14,394,068	13,799,497
EXPENDITURES:						
General Fund	6,609,661	6,537,230	7,481,468	8,144,264	8,368,002	8,234,276
Airport Fund	8,140	8,324	14,520	9,219	30,838	16,490
Community improvement Fund	157,722	177,655	213,093	249,430	220,750	252,750
Debt Service Fund	477,423	475,048	490,847	506,780	566,795	534,610
Capital Projects	398,664			1,152		
Water/Sewer Bond Projects Fund	47,851	769,480	1,034,347	1,047,127		
Utility Fund	3,943,855	3,683,985	3,787,371	3,988,818	4,606,380	4,858,511
First Time Sewer Grant Fund				8,598	317,529	
Law Enforcement Grants				3,775		
TDHCA Home Grant	600			1,578	288,390	
Domestic Prep. Grants	133,299			57,903		
Airport Grants Fund	6,830			630,931	30,000	
Special Donations Fund				51,762		
Municipal Court Tech. Fees Fund	47,449	12,912		4,780		3,279
Local Forfeited Cash Fund				0		
Federal Forfeited Cash Fund				0		
TOTAL EXPENDITURE	11,831,495	11,664,634	13,021,646	14,706,118	14,428,684	13,899,916
VARIANCE	(689,021)	615,865	(152,049)	(1,061,142)	(34,616)	(100,419)

* 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	
General Fund										
City Administrator	10	165,943	950	8,450					175,343	Personal S
Legal	11			22,000					22,000	Supplies
Personnel/Civil Service	12	101,960	6,700	55,150					163,810	Contractu
Finance	14	187,479	13,500	45,463					246,442	Long Tern
Mayor/Council	15		400	29,000					29,400	Operating
City Secretary	16	178,365	2,800	19,520					200,685	Flow Thro
Municipal Building	17	37,762	11,160	128,675					177,597	Capital Im
Community Services	20			92,000					92,000	
Public Health	22	188,663	27,550	65,870					282,083	
Inspection	24	172,858	4,575	8,750					186,183	
Street	32	402,857	160,655	262,900				65,000	891,412	
Parks	34	240,774	42,150	85,050					367,974	
Garage	38	180,499	9,056	13,292					202,847	
Fire Services	46	1,981,277	76,545	122,450					2,180,272	
Animal Control	49	43,144	5,940	32,500					81,584	
Municipal Court	50	82,180	4,780	10,126					97,086	
Police Administration	51	220,139	6,250	7,550					233,939	
Police Investigatlon	52	415,194	17,650	19,140					451,984	
Police Patrol	53	1,237,393	94,800	23,040		4,400			1,359,633	
Support Services	54	522,451	19,200	85,120					626,771	
Reserves(Non-Departmental)	55		1,570	142,961		20,700			165,231	
Total General Fund		6,358,938	506,231	1,279,007	0	25,100		65,000	8,234,276	
Utility Fund										
Utility Administration	61	195,358	11,000	23,310				29,750	259,418	
Water Production	62	357,227	136,830	338,093				20,000	852,150	
Line Maintenance	63	482,079	366,911	57,315				231,489	1,137,794	
Wastewater Treatment	65	349,766	89,710	416,045				42,000	897,521	
Utility Billing	66	121,664	35,100	26,101					182,865	
AMWA Inspection	67	84,481	20,150	13,132					117,763	
Reserves(Non-Departmental)	69			30,506	578,565	650,000		151,929	1,411,000	
Total Utility Fund		1,590,575	659,701	904,502	578,565	650,000		0	4,858,511	
Debt Service Fund					534,610				534,610	
Airport Fund			5,000	11,490					16,490	
Community Improvement Fund		30,785	3,880	54,335			163,750		252,750	
Capital Projects Fund									0	
Water/Sewer Bond Projects Fund									0	
First Time Sewer Grant									0	
TDHCA Grant									0	
Airport Grant Fund									0	
Municipal Court Tech. Fee Fund				3,279					3,279	
Total All Funds		7,980,298	1,174,812	2,252,613	1,113,175	675,100		163,750	540,168	13,899,916

Schedule Of Capital Purchases By Department

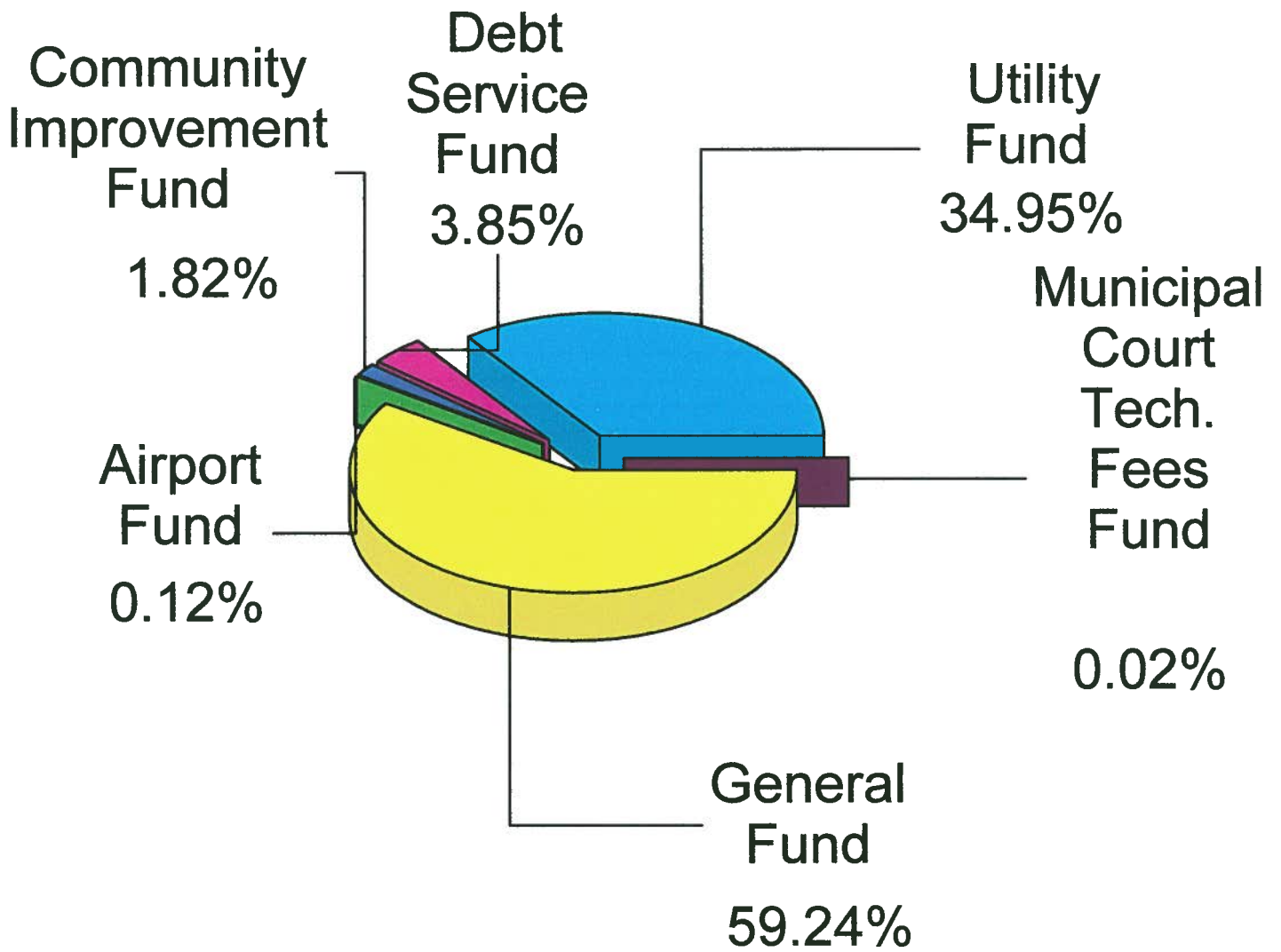
Dept. Number	Department / Item	Account	Amount
32	Dump Truck	532-6506	65,000
Total General Fund			<u>65,000</u>

Schedule Of Capital Purchases By Department

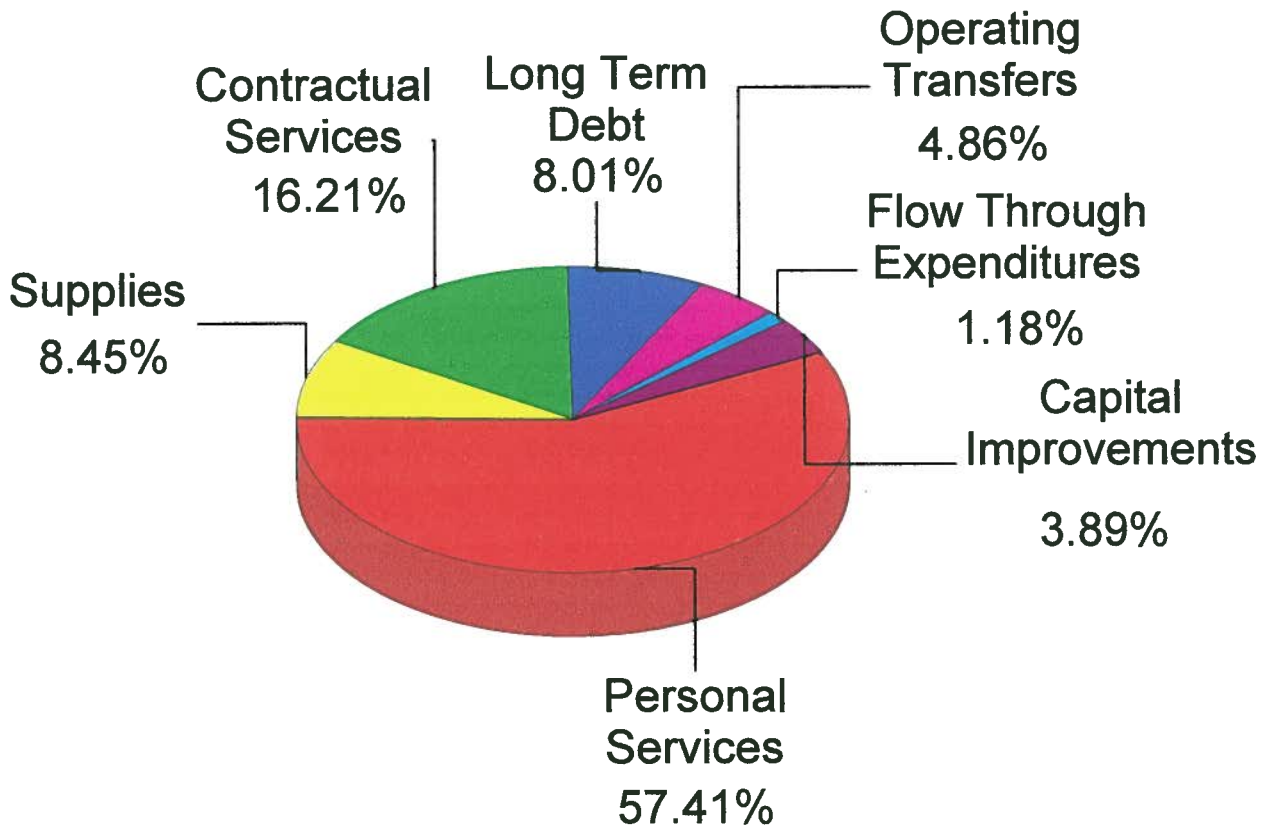
Dept. Number	Department / Item	Account	Amount
61	Utility Administration		
	GPS System for Infrastructure Mapping	561-6504	9,750
	Replacement Vehicle For Assistant Superintendant	561-6506	20,000
62	Water Production		
	Replacement Pick up Truck	562-6506	20,000
63	Line Maintenance		
	Replacement 1/2 Ton Pickup Truck	563-6506	20,000
	Replacement Jet Truck	563-6506	120,000
	Water and Wastewater Line Improvements	563-6530	91,489
65	Wastewater		
	Replacement De-grit Decanter	565-6504	22,000
	Replacement 1/2 Ton Pickup	565-6506	20,000
69	Non-Departmental		
	Contingency	569-6505	151,929
	Total Utility Fund		<u>475,168</u>
	Airport		
	Total Airport		<u>0</u>
	Total Capital		<u><u>540,168</u></u>

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Expense By Fund 2009-10 Budget



EXPENSE BY CATEGORY 2009-10 Budget



City Of Athens
Estimated Cash and Cash Equivalents
September 30, 2009

	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	Capital Projects Fund	Water/Sewer Bond	Capital Projects Fund						
Cash Account																
Cash Drawer: Inspection Dept.	100															\$723,881
Cash Drawer: Municipal Court	250															
Cash Drawer: Utility Billing											600					
Cash: Compost Site	100															
Paty Cash	270															
CD 388165											426,000					
Texpool-Capital Improvement	3,939															
Texpool-Emergency Reserve	5,528										8,764					
Texpool-General Investments	5,305															
Total											\$1,159,245					

RESTRICTED

Cash Account																
Forfeited Cash																\$2,888
Cash - Kiwanis Park																
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 - Fire Clothing Other																
Cash - Police Dept. General																
Cash - Police Tactical Team																
Flexible Benefit Trust Cash																
Cash Bond																
Texpool-General Investments																
Total											13,888					\$2,888
All Total											\$2,501,754					\$1,159,245
											\$2,359,253					\$80,923
											\$1,860					\$119,086
											\$1,860					\$119,086
											\$2,501,754					\$1,159,245
											\$2,359,253					\$80,923

City Of Athens
Estimated Cash and Cash Equivalents
September 30, 2009

	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
UNRESTRICTED											
Cash Account											
Cash Drawer: Inspection Dept.											
Cash Drawer: Municipal Court											
Cash Drawer: Utility Billing											
Cash: Compost Site											
Party Cash											
CD 388165											
Texpool-Capital Improvement											
Texpool-Emergency Reserve											
Texpool-General Investments											
Total											
RESTRICTED											
Cash Account											
Forfeited Cash	\$3,692	\$1,131				\$4,323	\$11,453	\$10,174	\$9,766	\$113,089	\$234,861
Cash - Kiwanis Park						\$7,045					
Cash - Fire Dept. General						\$11,933					
Cash - Fire Dept. Toys For Tots						\$36,465					
Cash - Fire Safety Programs						\$702					
Cash - EOC						\$15,630					
Cash - EOC Radio Equip											
Cash - Fire Equip. Specific						\$5,000					
Cash - Fire Clothing Other						\$100					
Cash - Police Dept. General						\$21,234					
Cash - Police Tactical Team											
Flexible Benefit Trust Cash											\$3,171
Cash Bond											
Texpool-General Investments											
Total	\$3,692	\$1,131				\$102,432	\$11,453	\$10,174	\$9,766	\$116,259	\$234,861
All Total	\$3,692	\$1,131				\$102,432	\$11,453	\$10,174	\$9,766	\$116,259	\$234,861

TAX INFORMATION

RESOLUTION R-18-09

A RESOLUTION SETTING THE TAX RATE AND LEVY FOR THE CITY OF ATHENS, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2009 AND ENDING SEPTEMBER 30, 2010, 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 2009 and beginning October 1, 2009 a property tax upon all taxable property within the City of Athens, Texas made taxable by law, and ad valorem shall be set at \$.518512 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	.428578
Apportioned to Debt Service	.089934
Total Tax Rate	.518512

SECTION 2: THE TAX RATE WILL EFFECTIVELY BE RAISED 10.70 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$50.12.

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 14TH DAY OF SEPTEMBER, 2009



Randy Daniel, Mayor

ATTEST:



Pam Watson, City Secretary

2009 Property Tax Rates in City of Athens

This notice concerns 2009 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	\$ 2,403,856
Last year's debt taxes	\$ 542,626
Last year's total taxes	\$ 2,946,482
Last year's tax base	\$ 611,546,923
Last year's total tax rate	0.481808 /\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$ 2,941,855
+ This year's adjusted tax base (after subtracting value of new property)	\$ 628,068,667
= This year's effective tax rate	0.468397 /\$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)	\$ 3,497,768
+ This year's adjusted tax base	\$ 628,068,667
= This year's effective operating rate	0.556909 /\$100
x 1.08 = this year's maximum operating rate	0.601461 /\$100
+ This year's debt rate	0.089934 /\$100
= This year's total rollback rate	0.691395 /\$100
- Sales tax adjustment rate	0.172883 /\$100
= Rollback tax rate	0.518512 /\$100

Statement of Increase/Decrease

If City of Athens adopts a 2009 tax rate equal to the effective tax rate of 0.468397 per \$100 of value, taxes would increase compared to 2008 taxes by \$23,772.

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.

Type of Property Tax Fund	Balance
Debt Service	(\$46,693)

Schedule B - 2009 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 G.O. Bonds	\$290,000	\$124,875	\$700	\$415,575
Other General Obligation Debt	\$99,399	\$19,636	\$0	\$119,035
Total Required for 2009 Debt Service				\$534,610
- Amount (if any) paid from funds listed in Schedule A				(\$46,693)
- Amount (if any) paid from other resources				\$11,000
- Excess collections last year				\$0
= Total to be paid from taxes in 2009				\$570,303
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2009				\$0
= Total Debt Levy				\$570,303

Schedule C - Expected Revenue from Additional Sales Tax

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$1,096,300 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 Athens, Texas 75751.

Name of person preparing this notice: David Hopkins
 Title: Assistant City Administrator/Director of Finance and Technology
 Date Prepared: July 20, 2009

CERTIFICATION OF 2009 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

2009 Appraisal Roll Information

Total Appraised Value \$ 1,523,487,240

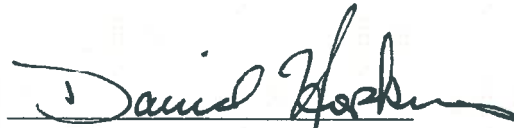
Total Taxable Value \$ 633,521,417

7/22/2009
Date


Bill Jackson, Chief Appraiser

Received by:

7/27/09
Date



Appraised Value

Taxable Value

HCAD - \$ 1,445,413,240

HCAD - \$ 555,447,417

TYP - \$ 78,074,000

TYP - \$ 78,074,000

TOTAL \$1,523,487,240

TOTAL \$ 633,521,417

FROZEN TAX CEILING

\$

FROZEN VALUE

\$

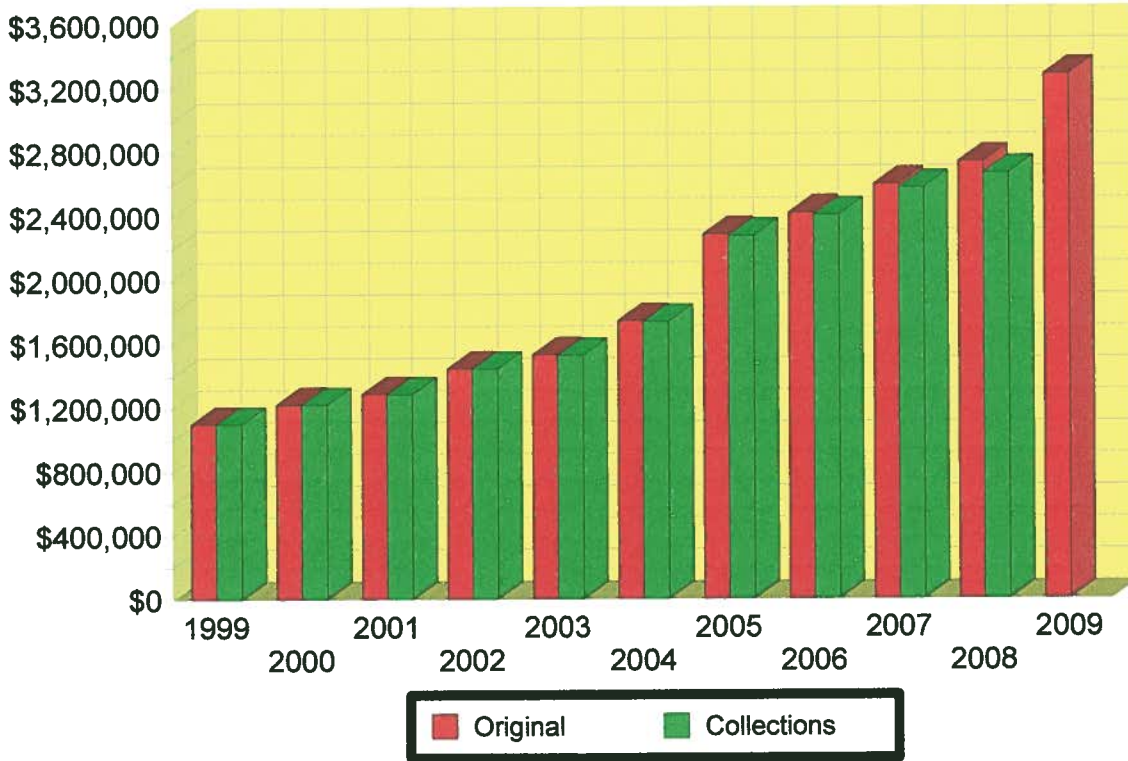
H/S CAP LOSS

\$ 7,158,880

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

Year	Original Levy	Collections Thru 09/30/09	Percent of Collections	Tax Rate
1999	1,099,969	1,098,851	99.90%	0.30124
2000	1,222,404	1,220,761	99.87%	0.30124
2001	1,287,178	1,284,528	99.79%	0.30124
2002	1,446,313	1,443,525	99.81%	0.318653
2003	1,532,737	1,528,333	99.71%	0.343793
2004	1,744,514	1,739,070	99.69%	0.343793
2005	2,287,243	2,275,957	99.51%	0.443793
2006	2,420,355	2,404,622	99.35%	0.443793
2007	2,598,066	2,576,160	99.16%	0.443793
2008	2,737,689	2,666,219	97.39%	0.481808
2009	3,284,885	N/A	N/A	0.518512

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
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	19.9%	13,038,610
2009	0.481808	19.0%	14,428,684
2010	0.518512	23.6%	13,899,916
Averages	0.28908	13.6%	9,118,101

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.
 - l) 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 \$5000 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 facilitate various programs within the Athens Police Department.

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 9/30/2010
Certificates of Obligation			
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	\$1,405,000
Series 2004	Water and wastewater system improvements and replacements.	\$5,500,000	\$4,025,000
General Obligation Bonds			
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	\$2,700,000

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		670,000
Apprximate Feet Of Sewer Lines		550,658
Number Of Utility Customers		4,804
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

REVENUE

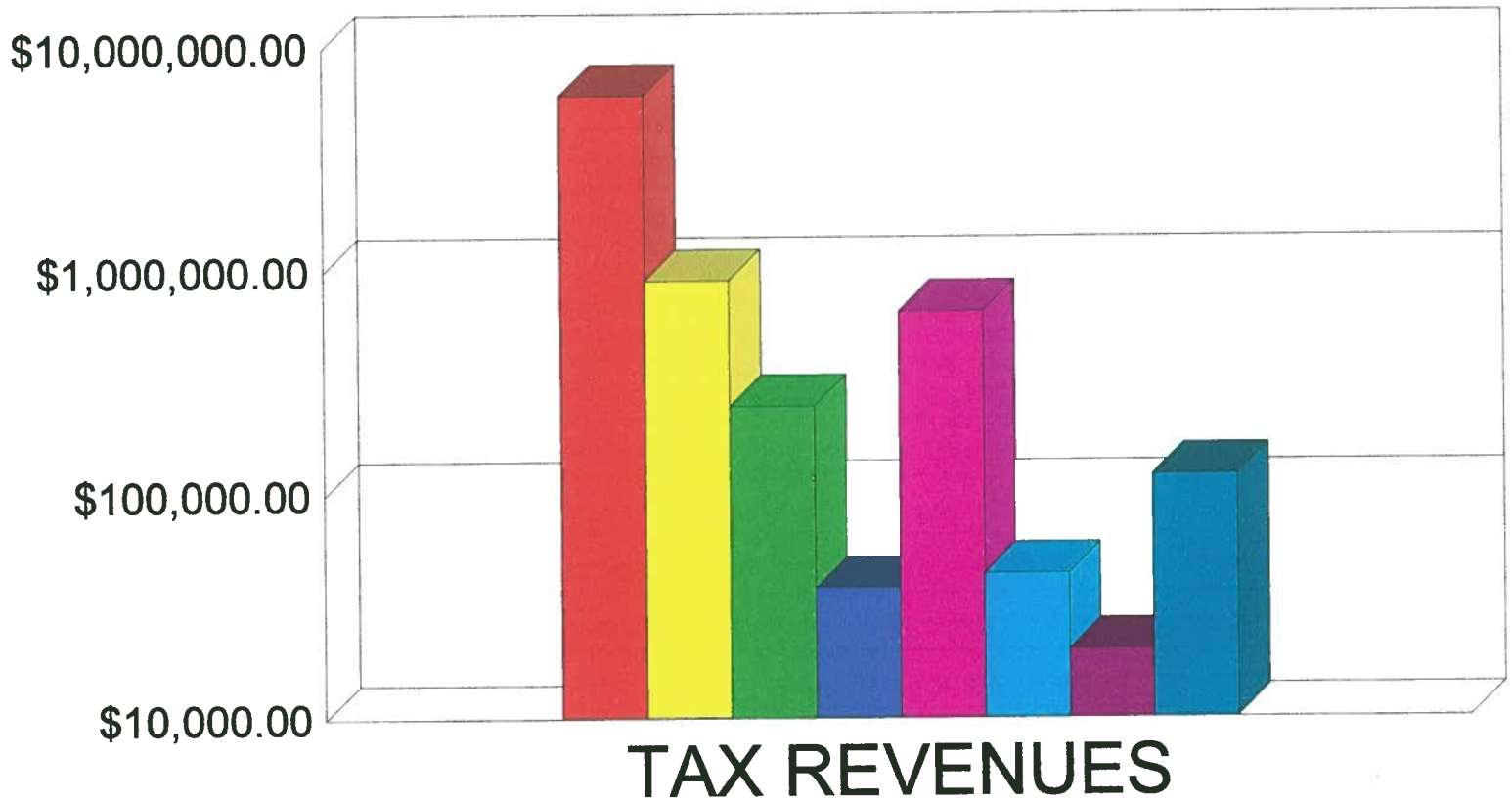
Account Number		2006-07 Actual	2007-08 Actual	2008-09 Est Act	2009-10 Budget
TAXES					
4011	Property Taxes-Current	1,901,036	2,058,097	2,324,547	2,714,582
4012	Property Taxes-Delinquent	41,327	36,550	40,000	40,000
4015	Penalty/Interest	27,784	11,518	18,000	15,000
4021	State Sales Tax	3,436,932	3,519,681	3,249,566	3,250,000
4022	State Mixed Drink Tax	20,311	21,792	22,000	22,000
	TAX REVENUES	5,427,390	5,647,638	5,654,113	6,041,582
FEES					
4100	Franchise Fees	744,021	738,658	800,000	800,000
4121	Franchise: Solid Waste	88,123	96,383	95,552	96,000
	FEES	832,144	835,041	895,552	896,000
COURT/PUBLIC SAFETY					
4201	Income From Fines/Other Court Fees	236,853	203,270	230,000	230,000
4201.1	Parking Meter Receipts				
4201.2	Court Service Fees	10,000	6,953	7,000	7,000
4201.3	Time Payment Fees	6,000	4,134	5,000	5,000
4201.4	Failure To Appear Fees	2,600	1,246	2,000	2,000
4201.5	Child Safety Restraint Fee	3,500	600	600	600
4201.8	Judicial Fee Retained	1,000	797	900	900
4201.9	Juror Reimbursement Fee	1,000	533	700	700
4220	Prisoner Fees				
4230	Fingerprinting Fees				
4240	Brady Bill Fees				
	COURT/PUBLIC SAFETY	260,953	217,533	246,200	246,200
LICENSES AND PERMITS					
4302	Electrician Licenses				
4345	Re-Zoning Fees	2,075	1,200	1,200	1,200
4361	Platting Fees	52	100	200	200
4362	Permits-Miscellaneous	140	60	150	150
4365	Permits-Building	40,188	13,923	15,000	15,000
4366	Permits-Electrical	6,282	3,828	4,000	4,000
4367	Permits-Plumbing	8,007	3,975	5,500	5,500
4368	Permits-Mechanical	4,416	3,110	3,110	3,110
4369	Permits-Mobile Homes	175	175		100
4372	Permits-Tree Removal	125	75	100	100
4375	Permits-Burn	1,450	1,250	2,000	2,000
4377	Permits-Moving	600	1,050	500	500
4378	Street Cutting	4,328	5,019	4,000	4,500
4379	Curb Cutting	147	280	300	300
4380	Bldg Line Variance	900	200	700	700
4399	Market Square/RV Fees	851	576	500	500
	LICENSES/PERMITS	69,736	34,821	37,260	37,860

REVENUE

Account Number		2006-07 Actual	2007-08 Actual	2008-09 Est Act	2009-10 Budget
OTHER OPERATING REVENUE					
4499.1	Returned Check Fees	30	30		30
	OTHER OPERATING REVENUE	30	30	0	30
INTRAGOVERNMENTAL					
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				
	INTRAGOVERNMENTAL	650,000	650,000	650,000	650,000
INTERGOVERNMENTAL					
4620	Cops Fast Grant Reimbursement				
4621	LEOSE Training Reimbursement	3,269	3,138	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	10,000	10,400	10,500
	INTERGOVERNMENTAL	43,255	43,138	43,538	43,800
REIMBURSING REVENUES					
4710	Workers Compensation Reimb.	2,777			2,000
4711	Other Insurance Reimbursement	427	8,314	2,000	3,000
4740	House Demolition	25,998	16,420	15,000	15,000
4760	Teletype Reimbursement				
4770	Grants Reimbursement				
4799	Other Reimbursing Revenue		7		
	REIMBURSING REVENUE	29,202	24,741	17,000	20,000
MISCELLANEOUS					
4801	Interest Income	116,270	107,270	96,196	100,000
4810	Lease: Parking Lot	500	500	500	500
4820	Compost Site Fees	9,629	12,433	12,500	12,500
4821	Auction Proceeds	2,626		2,500	2,500
4898	Cash Over/Short	1	9		
4899	Miscellaneous Revenue	6,078	9,246	5,000	5,000
4999	Other Sources				
	MISCELLANEOUS	135,104	129,458	116,696	120,500
OTHER FINANCING SOURCES					
4910	Bond Proceeds				
4920	Note Proceeds		489,626		
4930	Donations	8,500	8,970		
4931	Sale of Capital Assets		26,494		
	Other Financing Sources	8,500	525,090	0	0
	GRAND TOTAL REVENUES	7,456,314	8,107,490	7,660,359	8,055,972

General Fund Revenues

2009-10 Budget



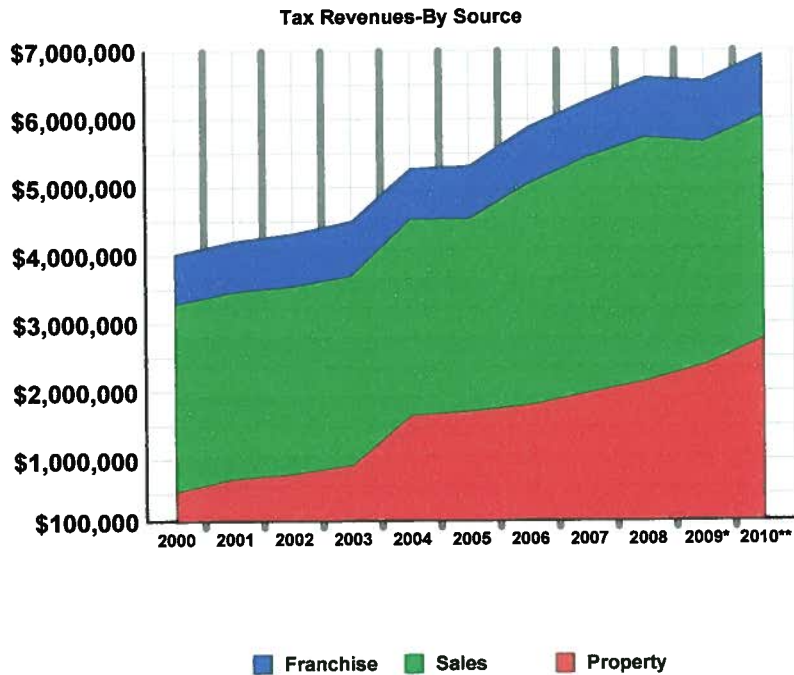
- TAX REVENUES
- FEES
- COURT/PUBLIC SAFETY
- LICENSES/PERMITS
- OTHER OPERATING REVENUE
- INTRAGOVERNMENTAL
- INTERGOVERNMENTAL
- REIMBURSING REVENUE

General Fund Tax Revenues By Source Ten-Year Comparison

Fiscal Year	Property	Sales	Franchise	Total
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*	2,382,547	3,271,566	895,552	6,549,665
2010**	2,769,582	3,272,000	896,000	6,937,582
Total	17,374,107	33,562,864	8,928,011	59,864,982

* Estimated

**Proposed Budget

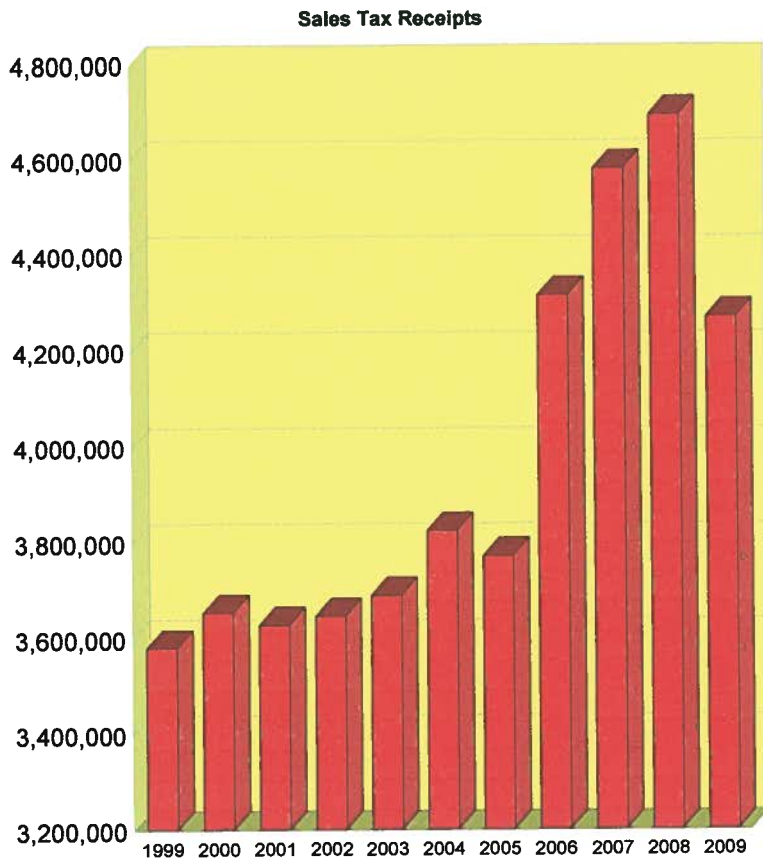


Property is all revenue derived from property taxes including penalty and interest.

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

Franchise includes all franchise fees.

Sales Tax Collections



Sales Tax Receipts 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
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
2009	\$4,270,874

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EXPENDITURES

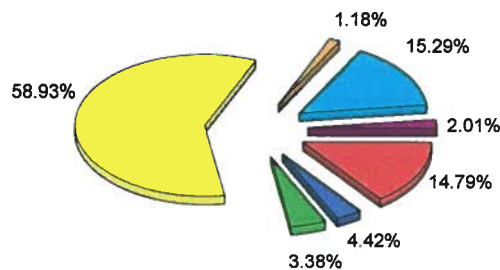
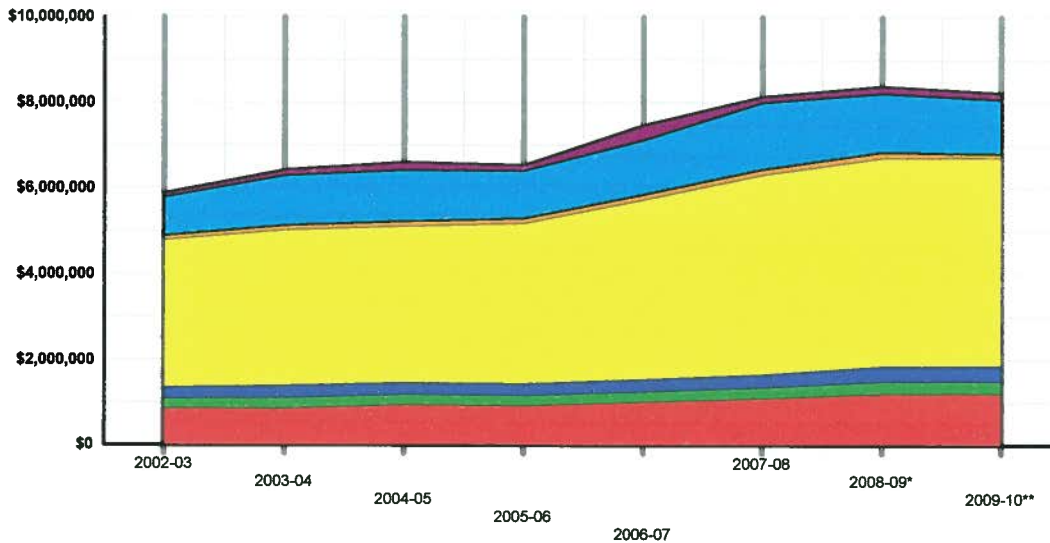
General Fund Expenditures-By Function Summary

Fiscal Year	General Government	Community Development	Public Health	Public Safety	Judicial	Public Works	Non-Dept.	Total
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	1,100,838	241,083	316,670	4,651,065	131,113	1,563,142	140,355	8,144,266
2008-09*	1,211,343	276,808	365,323	4,849,225	144,589	1,368,825	171,044	8,387,157
2009-10**	1,218,124	278,183	363,667	4,852,599	97,086	1,259,386	165,231	8,234,276

* Estimated

**Proposed

General Government Expenditures
By Function



General Fund Expenditures Comparison By Function

Department	Dept. No.	2007-08 Actual	2008-09 Budget	2008-09 Est.Actual	2009-10 Budget
General Government:					
Administration	10	152,211	170,841	170,808	175,343
Legal	11	13,960	22,045	21,000	22,000
Personnel/Civil Service	12	142,930	160,910	160,653	163,810
Finance	14	233,761	235,764	232,374	246,442
Mayor/Council	15	25,495	29,700	29,400	29,400
City Secretary	16	162,772	185,406	178,143	200,685
Municipal Building	17	183,410	200,403	169,676	177,597
City Garage	38	186,299	206,274	195,260	202,847
TOTAL		1,100,838	1,211,343	1,157,314	1,218,124
Community Development:					
Community Services	20	77,711	95,000	95,000	92,000
Planning and Inspection	24	163,372	181,808	173,869	186,183
TOTAL		241,083	276,808	268,869	278,183
Public Health:					
Public Health	22	245,059	284,681	257,618	282,083
Animal Control	49	71,611	80,642	78,873	81,584
TOTAL		316,670	365,323	336,491	363,667
Public Works:					
Street Department	32	1,171,017	943,627	883,272	891,412
Parks Department	34	392,125	425,198	380,980	367,974
TOTAL		1,563,142	1,368,825	1,264,252	1,259,386
Public Safety:					
Fire Department	46	2,333,752	2,206,671	2,122,710	2,180,272
Police Department	51-54	2,317,313	2,642,554	2,486,102	2,672,327
TOTAL		4,651,065	4,849,225	4,608,812	4,852,599
Judicial					
Municipal Court	50	131,113	144,589	132,164	97,086
		131,113	144,589	132,164	97,086
Non-Departmental					
Non-departmental	55	140,355	171,044	141,421	165,231
TOTAL		140,355	171,044	141,421	165,231
GRAND TOTAL EXPENDITURES		8,144,266	8,387,157	7,909,323	8,234,276

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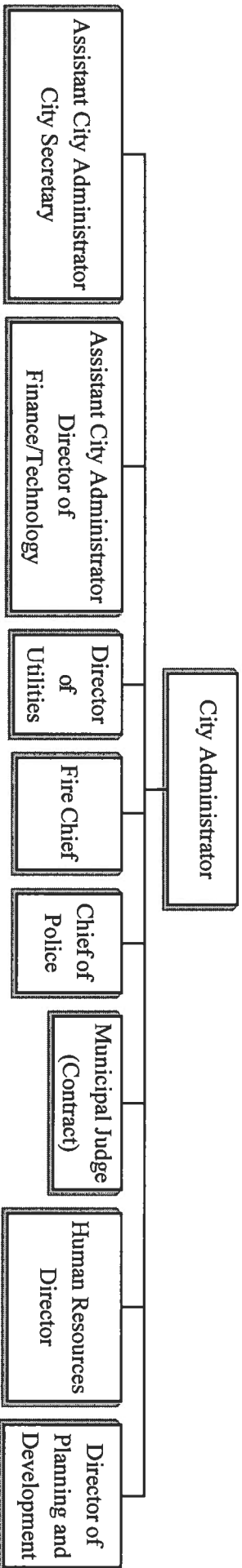
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*Total Proposed Expenditures for New Budget Year

** 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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	117,411	122,306	129,595	138,198	147,946	160,241	160,478	165,943
Supplies	283	294	836	367	272	950	880	950
Contractual Services	6,418	6,544	4,843	6,238	3,993	9,650	9,450	8,450
Capital Improvements								
Total Expense	124,112	129,143	135,274	144,803	152,211	170,841	170,808	175,343

PERSONNEL

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

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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ADMINISTRATION

PERSONAL SERVICES

510-6100	Longevity	1,200	1,200	1,200	1,200
510-6101	Salaries	105,333	113,286	113,286	117,590
510-6103	F I C A	7,972	9,539	9,546	9,845
510-6104	Group Insurance	5,677	5,895	6,024	6,196
510-6105	Retirement	17,450	19,950	19,966	21,044
510-6106	Workers Compensation	112	168	157	168
510-6109	Incentive Pay	1,203	1,203	1,299	900
510-6110	Vacation Buy Back				
610-6141	Car Allowance	9,000	9,000	9,000	9,000
	TOTAL PERSONAL SERVICES	147,947	160,241	160,478	165,943

SUPPLIES

510-6201	Office Supplies	201	150	150	150
510-6202	Operating Supplies				
510-6204	Small Tools & Equipment		100	100	100
510-6205	Postage	28	100	11	
510-6206	Subscriptions,Books,Periodicals	43	400	419	500
510-6208	Computer Software		200	200	200
	TOTAL SUPPLIES	272	950	880	950

CONTRACTUAL SERVICES

510-6301	Communication	473	1,250	1,250	1,250
510-6302	Travel and Training	1,477	5,000	5,000	4,000
510-6308	Repair and Maintenance		200		
510-6309	Rentals				
510-6310	Other Contractual Services				
510-6312	Professional Dues	1,606	1,200	1,200	1,200
510-6399	Miscellaneous	437	2,000	2,000	2,000
	TOTAL CONTRACTUAL SERVICES	3,993	9,650	9,450	8,450

CAPITAL

510-6504	Machinery & Equipment				
510-6505	Vehicles				
510-6508	Computer Equipment				
	TOTAL CAPITAL	0	0	0	0
	TOTAL EXPENDITURES	152,212	170,841	170,808	175,343

*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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services								
Supplies	38				52	45		
Contractual Services	14,010	14,160	14,744	14,400	13,909	22,000	21,000	22,000
Capital Improvements								
Total Expense	14,048	14,160	14,744	14,400	13,961	22,045	21,000	22,000

PERSONNEL

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

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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LEGAL

PERSONAL SERVICES

511-6104	Group Insurance				
511-6105	Retirement				
	TOTAL PERSONAL SERVICES	0	0	0	0

SUPPLIES

511-6201	Office Supplies	9			
511-6205	Postage		45		
511-6206	Subscriptions,Books,Periodicals	43			
	TOTAL SUPPLIES	52	45	0	0

CONTRACTUAL SERVICES

511-6300	Professional Services	131	5,000	5,000	5,000
511-6302	Travel and Training	577	1,000		1,000
511-6310	Other Contractual Services	13,200	16,000	16,000	16,000
	TOTAL CONTRACTUAL SERVICES	13,908	22,000	21,000	22,000

	TOTAL EXPENDITURES	13,960	22,045	21,000	22,000
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*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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	67,593	71,484	74,545	79,418	89,940	97,360	97,303	101,960
Supplies	3,258	2,449	3,459	3,617	5,087	6,700	6,700	6,700
Contractual Services	21,929	20,780	21,910	70,122	47,203	56,850	56,650	55,150
Capital Improvements	675		518		700			
Total Expense	93,455	94,713	100,432	153,157	142,930	160,910	160,653	163,810

PERSONNEL

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

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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HUMAN RESOURCES DEPARTMENT

PERSONAL SERVICES

512-6100	Longevity	564	612	652	660
512-6101	Salaries	63,875	68,623	68,623	71,232
512-6103	FICA	4,771	5,648	5,651	5,898
512-6104	Group Insurance	5,454	5,895	5,800	6,196
512-6105	Retirement	10,348	11,814	11,820	12,606
512-6106	Workers Compensation	112	168	157	168
512-6109	Incentive Pay	475	500	500	800
512-6110	Vacation Buy Back	740	500	500	800
512-6141	Car Allowance	3,600	3,600	3,600	3,600
	TOTAL PERSONAL SERVICES	89,939	97,360	97,303	101,960

SUPPLIES

512-6201	Office Supplies	431	1,000	1,000	1,000
512-6202	Operating Supplies	2,258	2,200	2,200	2,200
512-6203	Repair & Maintenance Supplies				
512-6204	Small Tools & Equipment		400	400	400
512-6205	Postage	560	600	600	600
512-6206	Subscriptions, Books,Periodicals	1,839	2,000	2,000	2,000
512-6208	Computer Software		500	500	500
	TOTAL SUPPLIES	5,088	6,700	6,700	6,700

CONTRACTUAL SERVICES

512-6300	Professional Services	35,388	45,000	45,000	45,000
512-6301	Communication	305	800	600	600
512-6302	Travel and Training	4,574	5,500	5,500	4,000
512-6303	Advertising	6,284	4,000	4,000	4,000
512-6304	Printing and Binding				
512-6308	Repair & Maintenance		500	500	500
512-6310	Other Contractual Service				
512-6311	Other Professional Serv.	17	150	150	150
512-6312	Professional Dues	620	700	700	700
512-6399	Miscellaneous	14	200	200	200
	TOTAL CONTRACTUAL SERVICES	47,202	56,850	56,650	55,150

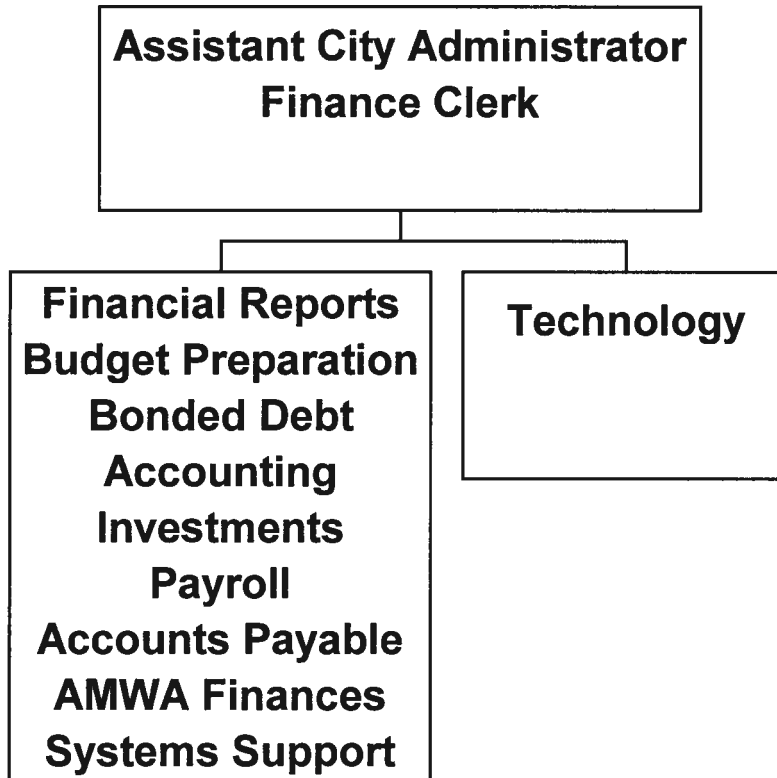
CAPITAL

512-6504	Machinery & Equipment				
512-6508	Computer Equipment	700			
512-6510	Furniture & Fixtures				
	TOTAL CAPITAL	700	0	0	0

	TOTAL EXPENDITURES	142,929	160,910	160,653	163,810
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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

Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	142,961	149,791	158,453	168,653	184,222	182,523	181,321	187,479
Supplies	6,398	8,901	9,797	9,950	8,724	10,600	9,500	13,500
Contractual Services	34,998	35,813	34,031	33,412	40,300	42,641	41,553	45,463
Capital Improvements	675	11,623		2,642	515			
Total Expense	185,032	206,128	202,281	214,657	233,761	235,764	232,374	246,442

PERSONNEL

Position Classification	Total
Assistant City Administrator/Director	1
Finance Clerk	1

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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FINANCE

PERSONAL SERVICES

514-6100	Longevity	1,006	708	708	804
514-6101	Salaries	131,261	130,557	130,557	135,520
514-6102	Overtime				
514-6103	F I C A	9,839	10,394	10,383	10,781
514-6104	Group Insurance	15,625	14,190	13,212	12,392
514-6105	Retirement	20,597	21,738	21,716	23,045
514-6106	Workers Compensation	223	336	283	337
514-6109	Incentive Pay	347	1,000	862	1,000
514-6110	Vacation Buy Back				
514-6111	Accrued Vacation Payout	1,726			
514-6141	Car Allowance	3,600	3,600	3,600	3,600
	TOTAL PERSONAL SERVICES	184,224	182,523	181,321	187,479

SUPPLIES

514-6201	Office Supplies	3,575	4,100	3,900	4,000
514-6203	Repair & Maintenance Supplies	58	1,000	500	500
514-6204	Small Tools & Equipment	563	1,000	800	4,500
514-6205	Postage	1,260	1,500	1,300	1,500
514-6206	Subscriptions,Books,Periodicals	2,241	2,000	2,000	2,000
514-6208	Computer Software	1,027	1,000	1,000	1,000
	TOTAL SUPPLIES	8,724	10,600	9,500	13,500

CONTRACTUAL SERVICES

514-6300	Professional Services	13,500	14,000	15,500	16,500
514-6301	Communication	1,798	2,000	1,900	2,000
514-6302	Travel and Training	4,392	4,200	4,200	4,000
514-6303	Advertising	93	100		100
514-6304	Printing and Binding	1,456	2,250	1,403	1,800
514-6308	Repair and Maintenance	17,589	18,241	17,000	19,213
514-6310	Other Contractual Service	615	600	600	600
514-6311	Other Professional Services				
514-6312	Professional Dues	855	950	950	950
514-6399	Miscellaneous	2	300		300
	TOTAL CONTRACTUAL SERVICES	40,300	42,641	41,553	45,463

CAPITAL

514-6504	Machinery & Equipment	515			
514-6508	Computer Equipment				
514-6510	Furniture & Fixtures				
514-6560	Capitalized Software				
	TOTAL CAPITAL	515	0	0	0
	TOTAL EXPENDITURES	233,763	235,764	232,374	246,442

*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: **Mayor And City Council**
 Department Number: **15**

Expense Summary

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services								
Supplies	1,111	234	264	282	191	700	400	400
Contractual Services	61,916	59,933	33,988	26,088	25,305	29,000	29,000	29,000
Capital Improvements								
Total Expense	63,027	60,167	34,252	26,370	25,496	29,700	29,400	29,400

PERSONNEL

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

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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MAYOR/COUNCIL

SUPPLIES

515-6201	Office Supplies	157	200	200	200
515-6204	Small Tools & Equipment				
515-6205	Postage	34	500	200	200
515-6206	Subscriptions,Books,Periodicals				
	TOTAL SUPPLIES	191	700	400	400

CONTRACTUAL SERVICES

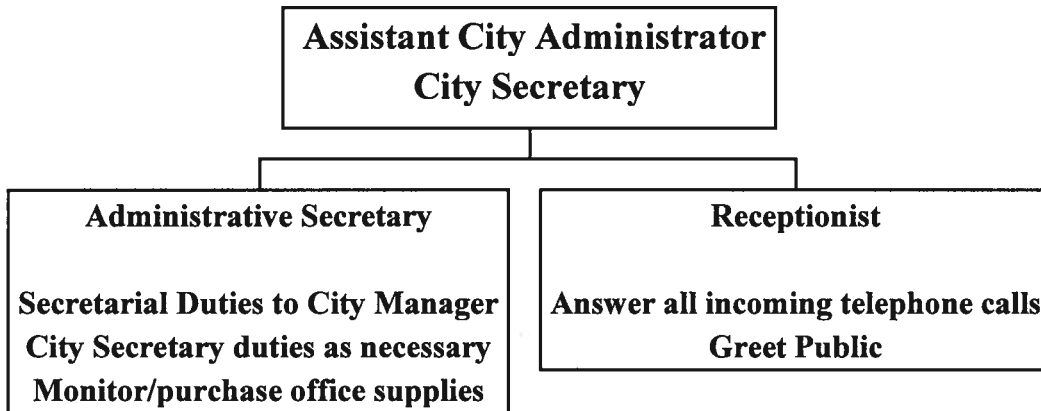
515-6300	Professional Services	1,058			
515-6301	Communication				
515-6302	Travel and Training	4,505	8,000	8,000	8,000
515-6303	Advertising	224			
515-6304	Printing & Binding				
515-6309	Rentals				
515-6310	Other Contractual Services	11,750	12,000	12,000	12,000
515-6312	Professional Dues	4,153	4,000	4,000	4,000
515-6313	Aid to Other Organizations				
515-6399	Miscellaneous	3,614	5,000	5,000	5,000
	TOTAL CONTRACTUAL SERVICES	25,304	29,000	29,000	29,000

CAPITAL

515-6504	Machinery & Equipment				
515-6506	Vehicles				
	TOTAL CAPITAL	0	0	0	0
	TOTAL EXPENDITURES	25,495	29,700	29,400	29,400

*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	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	105,597	118,783	126,132	135,724	150,035	160,861	160,228	178,365
Supplies	2,875	2,007	2,743	1,880	2,401	3,395	3,365	2,800
Contractual Services	6,741	10,761	9,960	8,090	8,729	21,150	14,550	19,520
Capital Improvements	1,984	1,293			1,607			
Total Expense	117,197	132,844	138,835	145,694	162,772	185,406	178,143	200,685

PERSONNEL

Position Classification	Total
City Secretary	1
Administrative Secretary	1

Department Name:

City Secretary

Department Number:

16

Expense Summary

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	105,597	118,783	126,132	135,724	150,035	160,861	160,228	178,365
Supplies	2,875	2,007	2,743	1,880	2,401	3,395	3,365	2,800
Contractual Services	6,741	10,761	9,960	8,090	8,729	21,150	14,550	19,520
Capital Improvements	1,984	1,293			1,607			
Total Expense	117,197	132,844	138,835	145,694	162,772	185,406	178,143	200,685

PERSONNEL

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

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est. Actual	2009-10 Budget
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CITY SECRETARY

PERSONAL SERVICES

516-6100	Longevity	920	1,016	756	780
516-6101	Salaries	105,920	113,762	113,762	126,071
516-6102	Overtime	89			
516-6103	F I C A	8,269	9,202	9,238	10,218
516-6104	Group Insurance	10,808	11,790	10,590	12,392
516-6105	Retirement	16,989	19,246	19,322	21,843
516-6106	Workers Compensation	223	336	314	337
516-6109	Incentive Pay	117	310	309	721
516-6110	Vacation Buy Back	860	999	1,737	1,803
516-6111	Accrued Vacation Payout	1,611			
516-6114	Accrued Comp Time Payout	29			
516-6141	Car Allowance	4,200	4,200	4,200	4,200
	TOTAL PERSONAL SERVICES	150,035	160,861	160,228	178,365

SUPPLIES

516-6201	Office Supplies	1,035	1,300	1,300	1,300
516-6203	Repair & Maintenance Supplies				
516-6204	Small Tools and Equipment	39		70	
516-6205	Postage	395	700	600	600
516-6206	Subscriptions,Books,Periodicals	886	600	600	600
516-6208	Computer Software	46	795	795	300
	TOTAL SUPPLIES	2,401	3,395	3,365	2,800

CONTRACTUAL SERVICES

516-6300	Professional Services	68	400		
516-6301	Communication	398	500	500	500
516-6302	Travel and Training	3,550	4,500	4,500	4,000
516-6303	Advertising	1,876	3,000	1,000	3,000
516-6304	Printing and Binding	1,650	1,600	2,400	2,400
516-6308	Repair and Maintenance		1,000	1,000	1,000
516-6310	Other Contractual Services	338	5,000		6,420
516-6311	Other Professional Service	400	4,350	4,350	1,400
516-6312	Professional Dues	449	400	400	400
516-6399	Miscellaneous		400	400	400
	TOTAL CONTRACTUAL SERVICES	8,729	21,150	14,550	19,520

CAPITAL

516-6502	Buildings				
516-6504	Machinery & Equipment				
516-6508	Computer Equipment	1,607			
516-6510	Furniture & Fixtures				
	TOTAL CAPITAL	1,607	0	0	0
	TOTAL EXPENDITURES	162,772	185,406	178,143	200,685

*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, City Hall Annex and City of Athens Training Center/EOC 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, City Hall Annex and City of Athens Training Center/EOC.
- 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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	23,687	21,534	13,165	30,624	32,825	36,264	35,741	37,762
Supplies	16,697	11,540	9,705	8,925	11,354	12,950	7,960	11,160
Contractual Services	91,472	101,212	97,452	105,403	118,452	151,189	125,975	128,675
Capital Improvements		9,202	15,813	1,535	20,779			
Total Expense	131,855	143,489	136,135	146,487	183,410	200,403	169,676	177,597

PERSONNEL

Position Classification	Total
Custodian	1

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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MUNICIPAL BUILDING

PERSONAL SERVICES

517-6100	Longevity	70	120	108	168
517-6101	Salaries	21,862	23,469	23,469	24,360
517-6102	Overtime				
517-6103	F I C A	1,671	1,818	1,810	1,883
517-6104	Group Insurance	5,234	5,895	5,562	6,196
517-6105	Retirement	3,287	3,803	3,787	4,026
517-6106	Workers Compensation	620	979	916	1,037
517-6109	Incentive Pay	82	180	89	92
517-6110	Vacation Buy Back				
517-6111	Accrued Vacation Payout				
517-6141	Car Allowance				
	TOTAL PERSONAL SERVICES	32,826	36,264	35,741	37,762

SUPPLIES

517-6201	Office Supplies	2,354			
517-6202	Operating Supplies	4,593	5,200	4,200	4,500
517-6203	Repair/Maintenance Supplies	3,440	7,000	3,000	5,900
517-6204	Small Tools & Equipment	713	750	750	750
517-6205	Postage	11		10	10
517-6206	Subscriptions,Books,Periodicals	243			
517-6208	Computer Software				
	TOTAL SUPPLIES	11,354	12,950	7,960	11,160

CONTRACTUAL SERVICES

517-6300	Professional Services		300	300	300
517-6301	Communication	23,172	24,500	28,800	28,800
517-6305	Electricity	37,889	44,850	40,000	42,000
517-6306	Natural Gas	2,356	2,100	1,600	1,800
517-6307	Water and Wastewater Services				
517-6308	Repair & Maintenance	32,327	68,664	45,000	45,000
517-6309	Rentals	10,310	10,000	9,500	10,000
517-6310	Other Contractual Services	7,545	500	500	500
517-6312	Professional Dues	355	175	175	175
517-6399	Miscellaneous	4,498	100	100	100
	TOTAL CONTRACTUAL SERVICES	118,452	151,189	125,975	128,675

CAPITAL

517-6502	Buildings	19,579			
517-6503	Imp. Other than Buildings				
517-6504	Machinery and Equipment	1,200			
517-6510	Furniture & Fixtures				
	TOTAL CAPITAL	20,779	0	0	0
	TOTAL EXPENDITURES	183,411	200,403	169,676	177,597

*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 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, Henderson County Library and other community organizations.

Department Name:
Department Number:

Community Services
20

Expense Summary

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services								
Supplies								
Contractual Services	106,937	94,410	78,047	91,554	77,711	95,000	95,000	92,000
Capital Improvements								
Total Expense	106,937	94,410	78,047	91,554	77,711	95,000	95,000	92,000

PERSONNEL

**Position
Classification**

None

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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COMMUNITY SERVICES

CONTRACTUAL SERVICES

520-6313	Aid to Other Organizations	77,711	95,000	95,000	92,000
	TOTAL CONTRACTUAL SERVICES	77,711	95,000	95,000	92,000
	TOTAL EXPENDITURES	77,711	95,000	95,000	92,000

*Includes amendments during fiscal year.

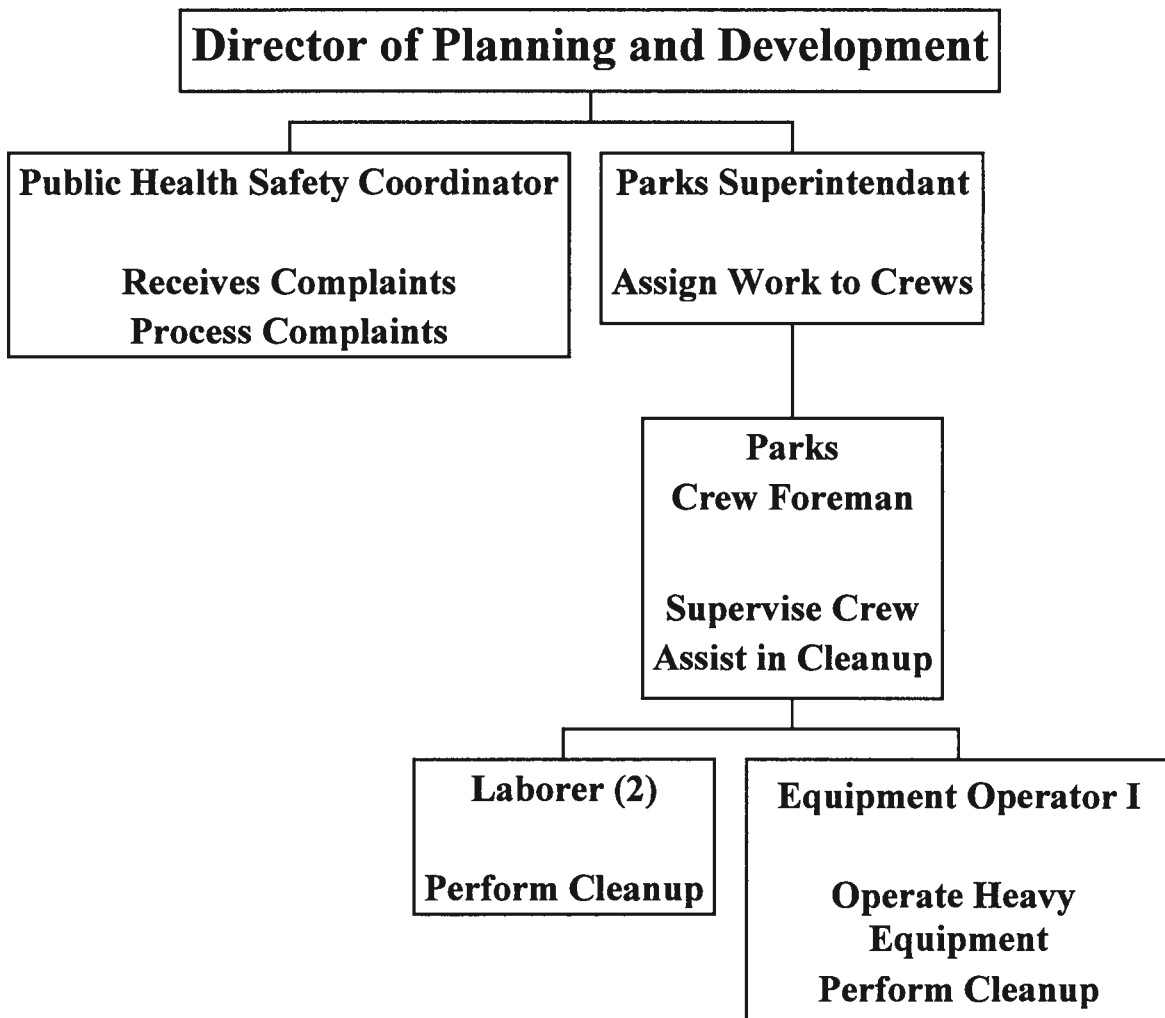
2010 COMMUNITY SERVICES DISTRIBUTION BY ORGANIZATION

Organization	Amount
Keep Athens Beautiful *	10,000
Library	7,000
Cain Center	75,000
Total	<u>92,000</u>

* \$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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	156,252	158,083	142,689	152,067	166,176	185,456	178,434	188,663
Supplies	12,299	11,060	23,430	19,025	22,372	32,300	22,134	27,550
Contractual Services	36,247	54,465	60,977	62,784	56,512	66,925	57,050	65,870
Capital Improvements	1,679	2,875	4,578					
Total Expense	206,476	226,482	231,674	233,876	245,060	284,681	257,618	282,083

PERSONNEL

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

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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PUBLIC HEALTH

PERSONAL SERVICES

522-6100	Longevity	1,184	1,380	1,448	1,572
522-6101	Salaries	115,037	123,066	120,610	125,542
522-6102	Overtime	44	1,050		
522-6103	F I C A	8,439	9,790	9,442	9,893
522-6104	Group Insurance	21,085	23,580	22,412	24,784
522-6105	Retirement	17,452	20,475	19,748	21,146
522-6106	Workers Compensation	2,312	3,640	3,405	3,526
522-6107	Unemployment				
522-6109	Incentive Pay	164	1,475	369	1,200
522-6110	Vacation Buy Back	459	1,000	1,000	1,000
522-6111	Accrued Vacation Payout				
522-6114	Accrued Comp Time Payout				
522-6141	Car Allowance				
	TOTAL PERSONAL SERVICES	166,176	185,456	178,434	188,663

SUPPLIES

522-6201	Office Supplies	365	500	500	500
522-6202	Operating Supplies	862	1,200	1,054	1,200
522-6203	Repair/Maint. Supplies	14,136	20,000	14,000	17,500
522-6204	Small Tools & Equipment	860	1,500	1,000	1,250
522-6205	Postage	964	1,000	1,000	1,000
522-6206	Subscriptions,Books,Periodicals				
522-6207	Fuel	5,149	8,000	4,500	6,000
522-6208	Computer Software	36	100	80	100
	TOTAL SUPPLIES	22,372	32,300	22,134	27,550

CONTRACTUAL SERVICES

522-6300	Professional Services	4,126	4,500	4,100	4,300
522-6301	Communication	610	700	700	700
522-6302	Travel and Training	554	2,150	1,000	1,000
522-6303	Advertising	5,677	3,850	7,200	7,200
522-6305	Electricity				
522-6308	Repair and Maintenance	274	1,350	1,300	1,300
522-6309	Rentals	664	2,100	1,000	1,200
522-6310	Other Contractual Service	42,482	40,000	40,000	40,000
522-6311	Other Professional Service	2,085	12,000	1,600	10,000
522-6312	Professional Dues	40	170	150	170
522-6399	Miscellaneous		105		
	TOTAL CONTRACTUAL SERVICES	56,512	66,925	57,050	65,870

CAPITAL

522-6501	Land				
522-6503	Improvement Other Than Buildings				
522-6504	Machinery & Equipment				
522-6508	Vehicles				
522-6508	Computer Equipment				
	TOTAL CAPITAL	0	0	0	0

TOTAL EXPENDITURES

245,060	284,681	257,618	282,083
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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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	123,789	129,388	140,274	130,080	150,773	166,588	163,300	172,858
Supplies	2,341	3,658	5,596	4,450	4,605	5,220	3,625	4,575
Contractual Services	5,323	5,843	5,453	5,802	7,994	10,000	6,944	8,750
Capital Improvements	1,586		625					
Total Expense	133,038	138,889	151,948	140,332	163,372	181,808	173,869	186,183

PERSONNEL

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

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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INSPECTION

PERSONAL SERVICES

524-6100	Longevity	574	672	688	768
524-6101	Salaries	112,942	121,212	121,212	125,820
524-6102	Overtime				
524-6103	F I C A	8,418	9,508	9,325	9,835
524-6104	Group Insurance	10,835	11,790	11,522	12,392
524-6105	Retirement	17,007	19,885	19,504	21,023
524-6106	Workers Compensation	710	1,121	1,049	1,045
524-6107	Unemployment				
524-6109	Incentive Pay	287	1,000		975
524-6110	Vacation Buy Back		1,400		1,000
524-6111	Accrued Vacation Payout				
	TOTAL PERSONAL SERVICES	150,773	166,588	163,300	172,858

SUPPLIES

524-6201	Office Supplies	395	400	400	400
524-6202	Operating Supplies	193	220	300	250
524-6203	Repair/Maint. Supplies	624	800	600	600
524-6204	Small Tools & Equipment	121	250	125	200
524-6205	Postage	173	300	200	225
524-6206	Subscriptions,Books, Periodicals	66	150	100	550
524-6207	Fuel	2,972	3,000	1,800	2,250
524-6208	Computer Software	63	100	100	100
	TOTAL SUPPLIES	4,607	5,220	3,625	4,575

CONTRACTUAL SERVICES

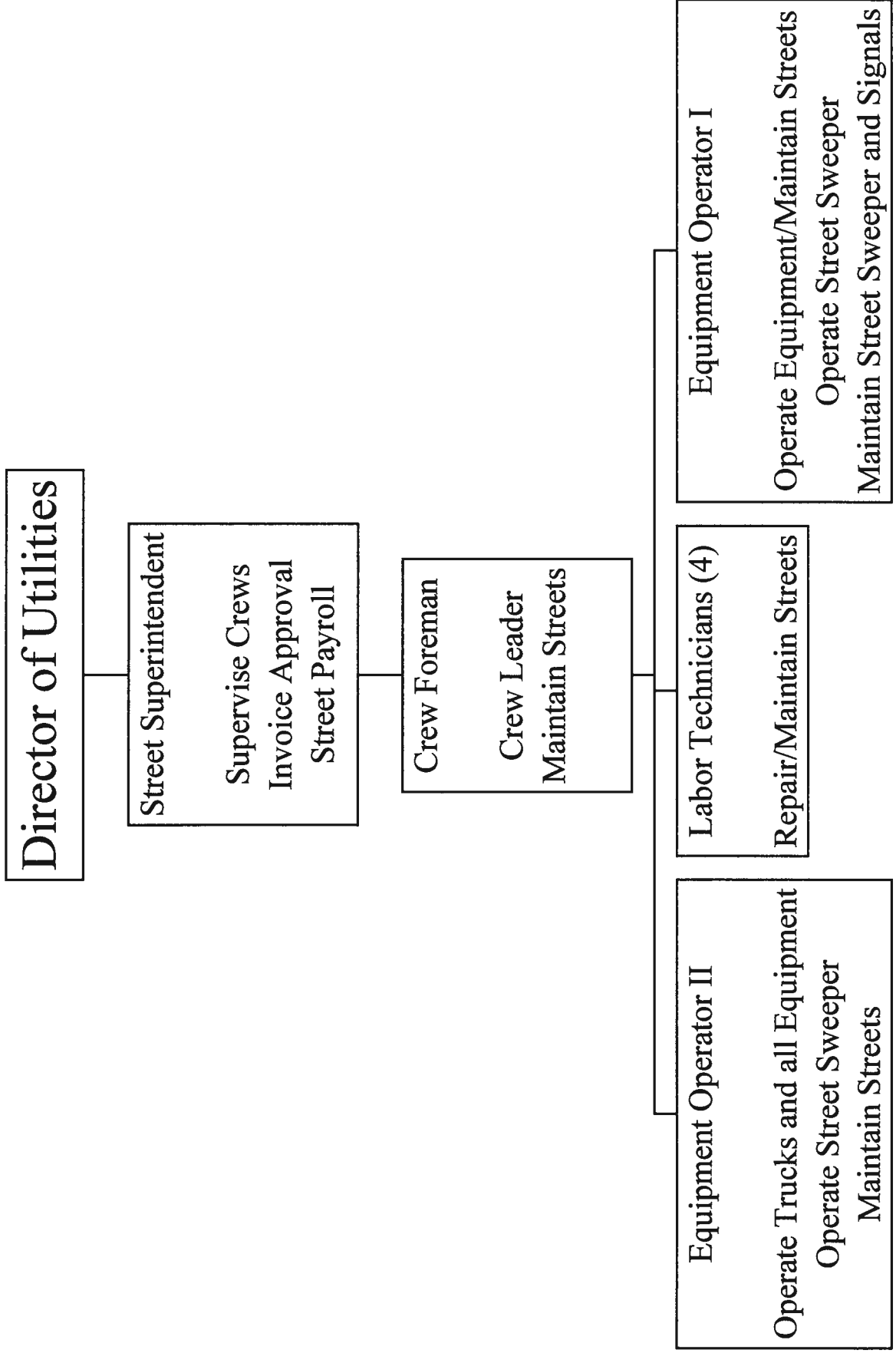
524-6300	Professional Services	40	250	200	200
524-6301	Communication	599	900	900	900
524-6302	Travel and Training	4,273	5,000	2,500	4,000
524-6303	Advertising	1,548	1,800	1,700	1,800
524-6304	Printing and Binding	805	850	800	800
524-6308	Repair and Maintenance	197	600	500	400
524-6309	Rentals			44	150
524-6310	Other Contractual Service	9			
524-6312	Professional Dues	522	600	300	500
524-6320	Federal/State Licensing				
524-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	7,993	10,000	6,944	8,750

CAPITAL

524-6504	Machinery & Equipment				
524-6506	Vehicles				
524-6508	Computer Equipment				
524-6510	Furniture & Fixtures				
	TOTAL CAPITAL	0	0	0	0
	TOTAL EXPENDITURES	163,373	181,808	173,869	186,183

*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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	336,638	351,960	351,683	320,931	340,328	394,711	389,428	402,857
Supplies	104,178	107,508	100,805	113,770	131,511	156,155	136,055	160,655
Contractual Services	181,705	189,023	227,105	222,909	265,826	263,080	227,789	262,900
Capital Improvements	179,482	120,806	102,064	226,864	433,350	129,681	130,000	65,000
Total Expense	802,004	769,297	781,657	884,474	1,171,015	943,627	883,272	891,412

PERSONNEL

Position Classification	Total
Street Superintendent	1
Crew Foreman	1
Equipment Opr. I	1
Equipment Opr. II	1
Laborers	4

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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STREETS

PERSONAL SERVICES

532-6100	Longevity	2,332	2,600	2,600	2,984
532-6101	Salaries	227,570	251,470	251,470	256,858
532-6102	Overtime	161	2,000	2,000	2,000
532-6103	F I C A	16,826	19,788	19,715	20,203
532-6104	Group Insurance	39,154	47,160	44,858	49,568
532-6105	Retirement	34,653	41,388	41,234	43,186
532-6106	Workers Compensation	17,555	27,702	25,911	25,808
532-6107	Unemployment				
532-6109	Incentive Pay	1,143	1,300	937	1,000
532-6110	Vacation Buy Back	540	700	600	650
532-6111	Accrued Vacation Payout	377			
532-6113	Holiday Premium Pay		103	103	100
532-6114	Accrued Compensatory Time Pay	17	500		500
	TOTAL PERSONAL SERVICES	340,328	394,711	389,428	402,857

SUPPLIES

532-6201	Office Supplies	412	300	400	500
532-6202	Operating Supplies	14,542	19,000	19,000	20,000
532-6203	Repair & Maint Supplies	75,584	80,000	80,000	82,000
532-6204	Small Tools & Equipment	1,566	1,600	1,600	3,000
532-6205	Postage	26	55	55	55
532-6206	Subscriptions,Book,Periodicals		100		
532-6207	Fuel	39,327	55,000	35,000	55,000
532-6208	Computer Software	54	100		100
	TOTAL SUPPLIES	131,511	156,155	136,055	160,655

CONTRACTUAL SERVICES

532-6300	Professional Sevices		100	319	500
532-6301	Communication	1,499	2,080	1,200	1,600
532-6302	Travel and Training	110	150		300
532-6303	Advertising	515	400	400	400
532-6305	Electricity	257,676	244,250	210,000	244,000
532-6308	Repair and Maintenance	3,788	7,000	7,000	7,000
532-6309	Rentals	1,721	2,000	1,770	2,000
532-6310	Other Contractual Sevice	505	7,000	7,000	7,000
532-6311	Other Profesional Service	12			
532-6313	Aid to Other Organization				
532-6399	Miscellaneous		100	100	100
	TOTAL CONTRACTUAL SERVICES	265,826	263,080	227,789	262,900

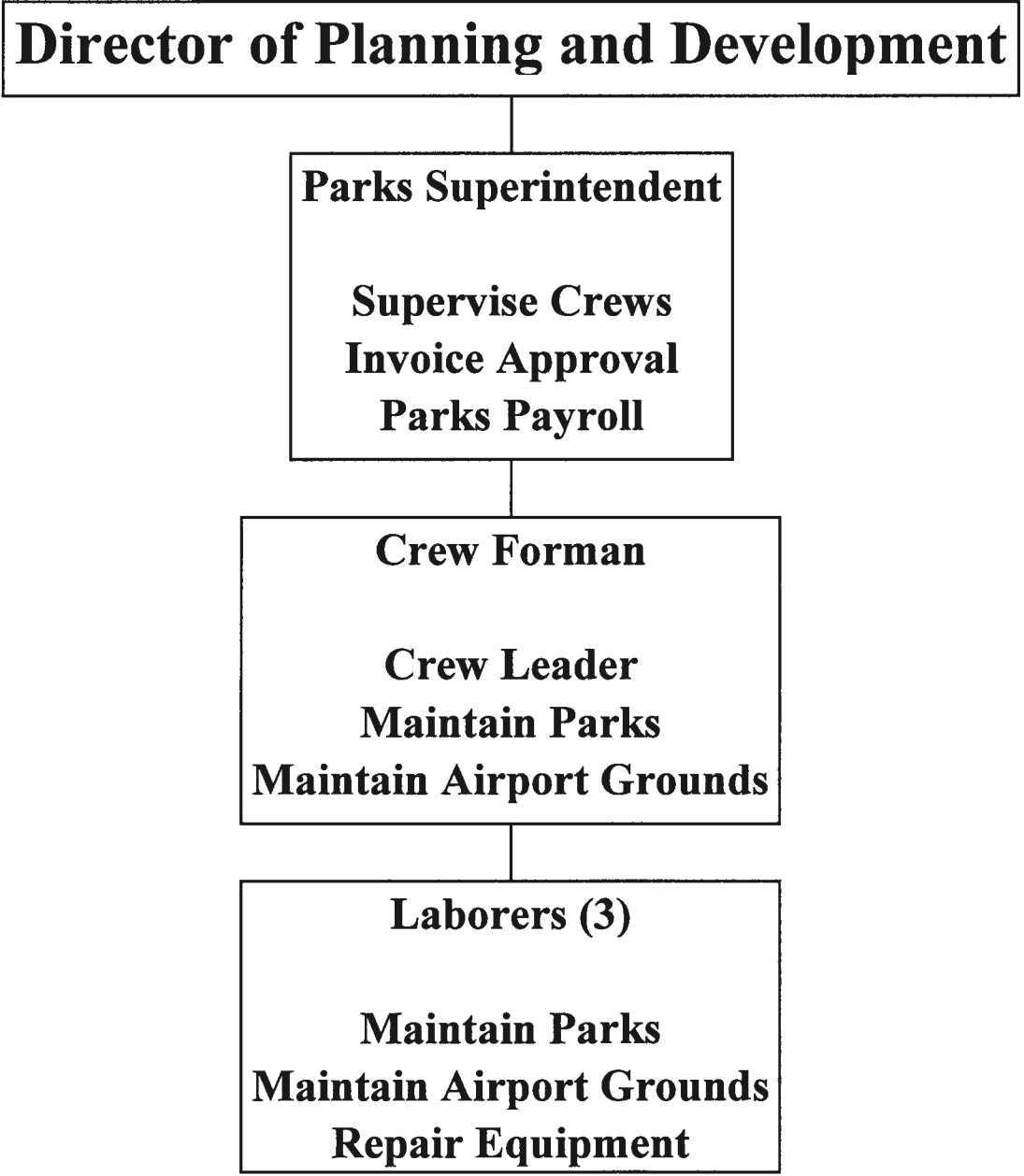
CAPITAL

532-6504	Machinery & Equipment	233,285			
532-6506	Vehicles				65,000
532-6508	Computer Equipment				
532-6520	Public Facilities: Roads	200,065	129,681	130,000	
	TOTAL CAPITAL	433,350	129,681	130,000	65,000

TOTAL EXPENDITURES	1,171,015	943,627	883,272	891,412
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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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	222,104	214,159	224,513	237,589	250,678	275,138	268,430	240,774
Supplies	44,607	28,860	35,833	37,494	44,328	45,360	38,800	42,150
Contractual Services	49,104	72,543	64,344	57,906	72,704	104,700	73,750	85,050
Capital Improvements	44,062	109,445		47,325	24,415			
Total Expense	359,877	425,007	324,690	380,314	392,125	425,198	380,980	367,974

PERSONNEL

Position Classification	Total
Crew Foreman	1
Laborers	4

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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PARKS

PERSONAL SERVICES

534-6100	Longevity	3,598	3,792	3,448	2,800
534-6101	Salaries	170,355	180,604	180,604	155,426
534-6102	Overtime	2,851	4,000	1,500	1,500
534-6103	F I C A	13,566	14,841	14,557	12,311
534-6104	Group Insurance	26,495	29,475	27,732	35,626
534-6105	Retirement	26,889	31,039	30,445	26,315
534-6106	Workers Compensation	3,667	5,787	5,413	5,596
534-6107	Unemployment				
534-6109	Incentive Pay	1,073	1,600	140	1,200
534-6110	Vacation Buy Back	2,083	3,000		
534-6111	Accrued Vacation Payout		1,000	4,499	
534-6113	Holiday Premium Pay	101			
534-6114	Accrued Comp Time Pay			92	
	TOTAL PERSONAL SERVICES	250,678	275,138	268,430	240,774

SUPPLIES

534-6201	Office Supplies	70	260	100	250
534-6202	Operating Supplies	4,606	5,000	5,600	6,000
534-6203	Repair & Maint Supplies	20,674	20,000	18,000	20,000
534-6204	Small Tools & Equipment	1,651	2,000	1,500	1,800
534-6205	Postage	7			
534-6206	Subscriptions,Books,Periodicals				
534-6207	Fuel	17,320	18,000	13,500	14,000
534-6208	Computer Software		100	100	100
	TOTAL SUPPLIES	44,328	45,360	38,800	42,150

CONTRACTUAL SERVICES

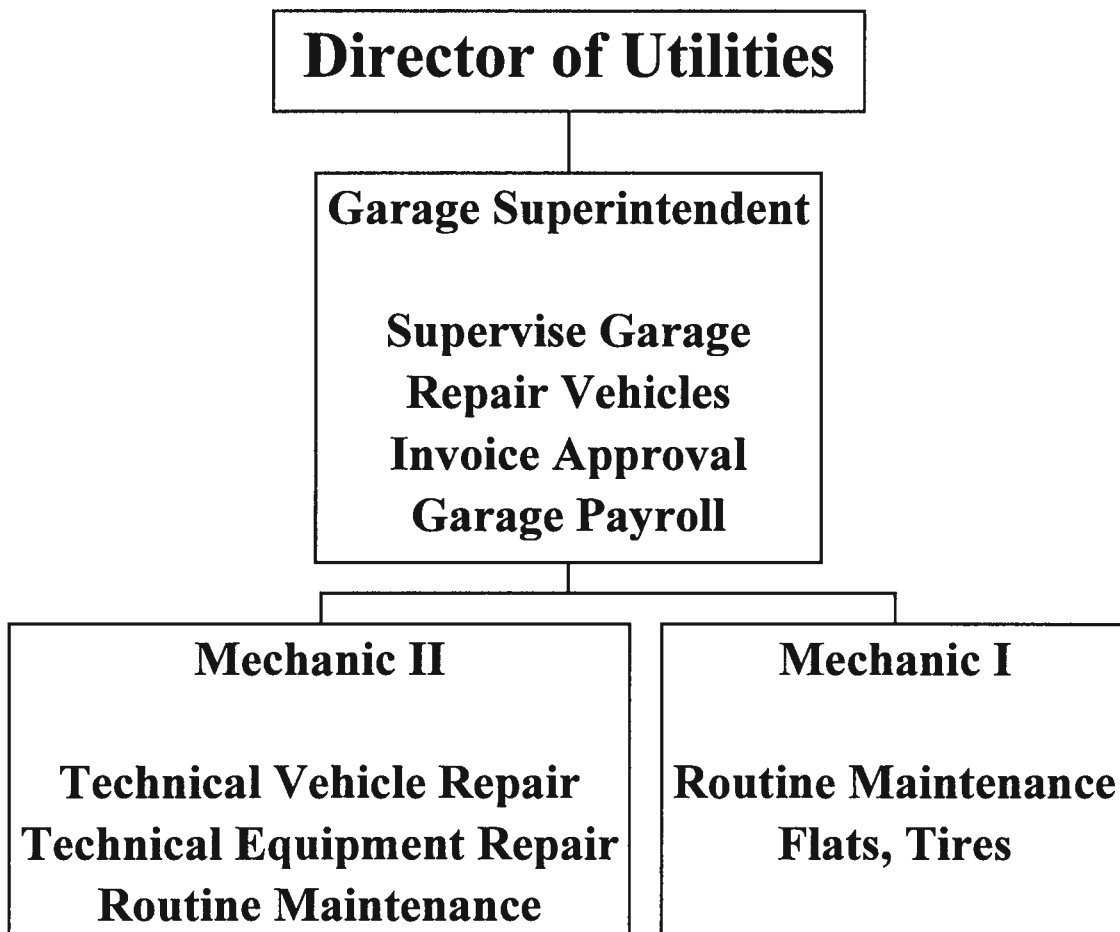
534-6300	Professional Services				
534-6301	Communication	1,399	1,600	1,600	1,600
534-6302	Travel and Training	329	1,000	500	750
534-6303	Advertising	80			
534-6305	Electricity	48,443	66,000	55,000	58,000
534-6306	Natural Gas	485	550	500	550
534-6308	Repair and Maintenance	18,180	31,000	12,000	20,000
534-6309	Rentals	1,161	1,700	1,300	1,300
534-6310	Other Contractual Service	2,600	2,600	2,600	2,600
534-6311	Other Professtional Service	16			
534-6312	Professional Dues	12			
534-6399	Miscellaneous		250	250	250
	TOTAL CONTRACTUAL SERVICES	72,705	104,700	73,750	85,050

CAPITAL

534-6502	Buildings				
534-6503	Impr. Other Than Buildings				
534-6504	Machinery & Equipment	8,950			
534-6506	Vehicles	15,465			
534-6508	Computer Equipment				
	TOTAL CAPITAL	24,415			
	TOTAL EXPENDITURES	392,126	425,198	380,980	367,974

*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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	139,948	144,626	149,524	154,900	165,678	177,938	175,985	180,499
Supplies	5,822	5,026	5,458	5,184	5,738	9,056	4,885	9,056
Contractual Services	16,302	16,661	7,649	7,931	10,694	12,680	8,453	13,292
Capital Improvements	1,995		4,390		4,190	6,600	5,937	
Total Expense	164,067	166,313	167,021	168,015	186,300	206,274	195,260	202,847

PERSONNEL

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

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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CITY GARAGE

PERSONAL SERVICES

538-6100	Longevity	2,390	2,536	2,536	2,680
538-6101	Salaries	116,587	122,632	122,632	122,978
538-6102	Overtime	413	300	212	500
538-6103	F I C A	8,939	9,651	9,592	9,735
538-6104	Group Insurance	15,967	17,685	16,974	18,588
538-6105	Retirement	17,938	20,186	20,061	20,809
538-6106	Workers Compensation	2,695	4,253	3,978	4,114
538-6107	Unemployment				
538-6109	Incentive Pay	195	195		
538-6110	Vacation Buy Back	553	500		1,095
538-6111	Accrued Vacation Payout				
538-6113	Holiday Premium Pay				
	TOTAL PERSONAL SERVICES	165,677	177,938	175,985	180,499

SUPPLIES

538-6201	Office Supplies	21	195	50	195
538-6202	Operating Supplies	918	1,000	900	1,000
538-6203	Repair & Maint Supplies	2,124	2,313	1,500	2,313
538-6204	Small Tools & Equipment	668	829	810	829
538-6205	Postage	12			
538-6206	Subscriptions,Books,Periodicals	15	200	125	200
538-6207	Fuel	1,836	4,375	1,500	4,375
538-6208	Computer Software	144	144		144
	TOTAL SUPPLIES	5,738	9,056	4,885	9,056

CONTRACTUAL SERVICES

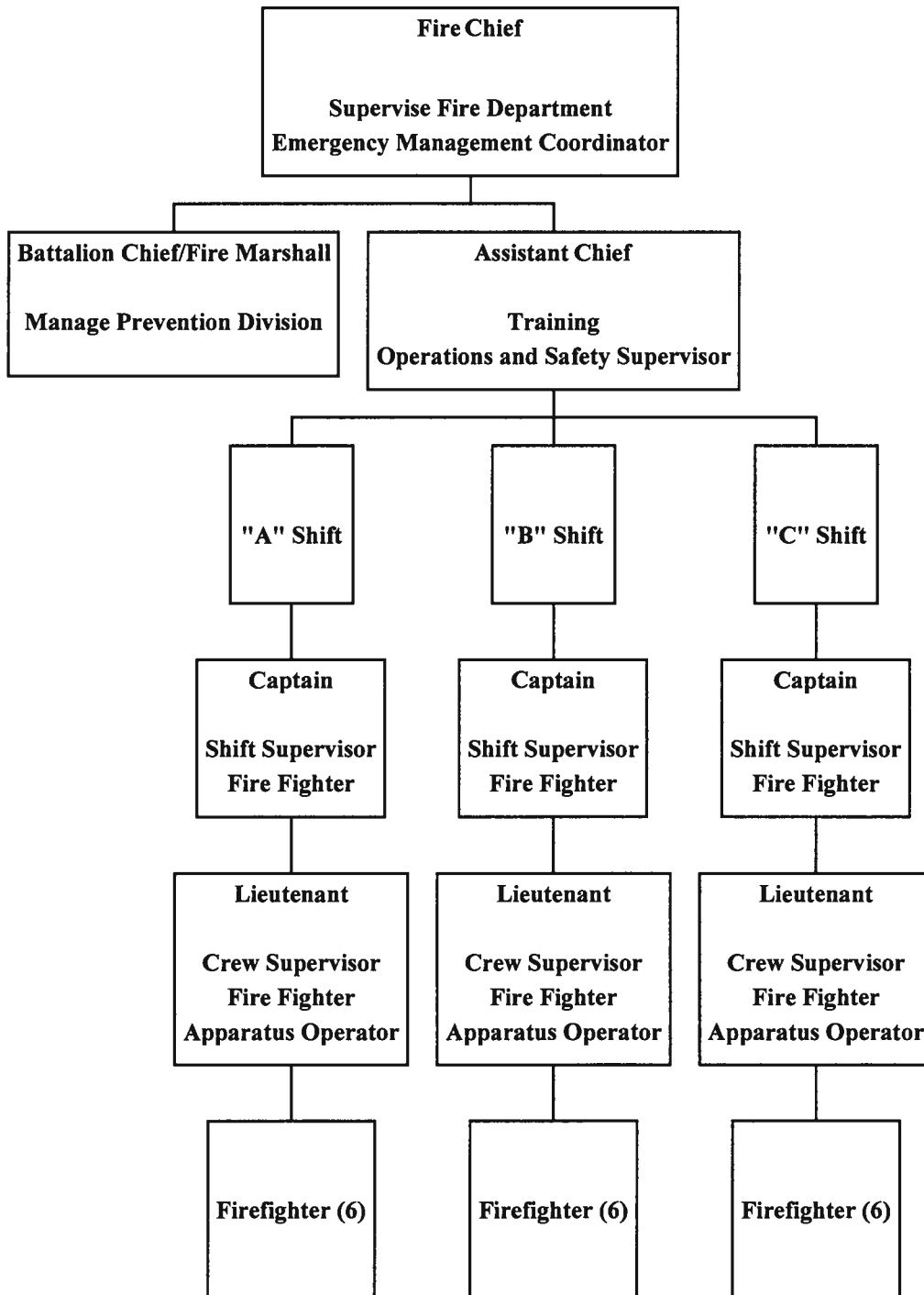
538-6300	Professional Service				
538-6301	Communication	798	1,200	1,200	1,200
538-6302	Travel and Training	311	260	82	400
538-6303	Advertising				
538-6305	Electricity	4,035	4,200	2,384	4,200
538-6306	Natural Gas	3,035	3,900	1,971	3,900
538-6308	Repair and Maintenance	1,018	1,500	1,000	1,500
538-6309	Rentals	1,336	1,500	1,500	1,500
538-6310	Other Contractual Service	158	80	276	552
538-6311	Other Professional Service	2			
538-6399	Miscellaneous		40	40	40
	TOTAL CONTRACTUAL SERVICES	10,693	12,680	8,453	13,292

CAPITAL

538-6502	Buildings				
538-6504	Machinery & Equipment	2,795	6,600	5,937	
538-6506	Vehicles				
538-6508	Computer Equipment	1,395			
	TOTAL CAPITAL	4,190	6,600	5,937	
	TOTAL EXPENDITURES	186,298	206,274	195,260	202,847

*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: **Fire & Rescue Services**
 Department Number: **46**

Expense Summary

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	1,490,689	1,444,216	1,564,065	1,695,162	1,810,919	1,996,226	1,956,615	1,981,277
Supplies	43,956	41,469	48,246	88,101	70,621	77,495	60,918	76,545
Contractual Services	79,793	99,817	91,089	93,477	103,072	132,950	105,177	122,450
Capital Improvements	14,880	47,492	12,505	6,804	349,140			
Operating Transfers	4,650							
Total Expense	1,629,318	1,632,994	1,715,905	1,883,544	2,333,752	2,206,671	2,122,710	2,180,272

PERSONNEL

Position Classification	Total
Fire Chief	1
Assistant Chief	1
Fire Marshal	1
Captain	3
Lieutenant	3
Firefighter	18

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est. Actual	2009-10 Budget
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FIRE & RESCUE SERVICES

PERSONAL SERVICES

546-6100	Longevity	11,238	11,380	10,312	10,336
546-6101	Salaries	1,122,428	1,263,971	1,263,971	1,263,567
546-6102	Overtime	30,921	35,000	44,265	35,000
546-6103	F I C A	98,644	110,388	108,488	109,008
546-6104	Group Insurance	141,340	170,955	164,702	176,070
546-6105	Retirement	200,203	230,877	226,904	233,014
546-6106	Workers Compensation	25,995	41,023	38,371	38,242
546-6107	Unemployment				
546-6108	Step Up Pay	1,822	1,500	700	900
546-6109	Incentive Pay	15,139	25,000	14,706	24,640
546-6110	Vacation Buy Back	2,887	3,000	2,500	3,000
546-6111	Accrued Vacation Payout	17,100	13,000	6,830	7,500
546-6112	Accrued Sick Leave Payout	96,330	29,000	24,689	24,000
546-6113	Holiday Premium Pay	46,823	58,132	50,000	53,000
546-6114	Accrued Compensatory Time Pay	49	3,000	177	3,000
546-6115	On Call Pay				
	TOTAL PERSONAL SERVICES	1,810,919	1,996,226	1,956,615	1,981,277

SUPPLIES

546-6201	Office Supplies	2,241	2,200	2,770	2,200
546-6202	Operating Supplies	33,110	26,945	22,953	26,945
546-6203	Repair & Maint Supplies	13,807	19,500	10,650	15,050
546-6204	Small Tools & Equipment	4,296	4,350	5,500	4,350
546-6205	Postage	217	250	265	250
546-6206	Subscriptions,Books,Periodicals	1,300	1,600	1,170	1,600
546-6207	Fuel	15,045	21,500	16,460	25,000
546-6208	Computer Software	606	1,150	1,150	1,150
	TOTAL SUPPLIES	70,622	77,495	60,918	76,545

CONTRACTUAL SERVICES

546-6300	Professional Services	14,097	16,000	5,200	16,000
546-6301	Communication	20,637	20,100	20,523	20,100
546-6302	Travel and Training	10,907	29,620	26,683	19,120
546-6303	Advertising	111	200		200
546-6304	Printing & Binding		275		275
546-6305	Electricity	19,801	21,500	19,250	21,500
546-6306	Natural Gas	5,304	8,000	4,500	8,000
546-6308	Repair and Maintenance	20,583	23,200	16,962	23,200
546-6309	Rentals	2,835	2,405	2,359	2,405
546-6310	Other Contractual Services	7,218	8,550	6,500	8,550
546-6311	Other Professional Service	12			
546-6312	Professional Dues	1,145	2,100	2,600	2,100
546-6399	Miscellaneous	421	1,000	600	1,000
	TOTAL CONTRACTUAL SERVICES	103,071	132,950	105,177	122,450

CAPITAL

546-6503	Impr. Other Than Buildings				
546-6504	Machinery & Equipment	79,709			
546-6506	Vehicles	269,431			
546-6508	Computer Equipment				
546-6510	Furniture & Fixtures				
	TOTAL CAPITAL	349,140			

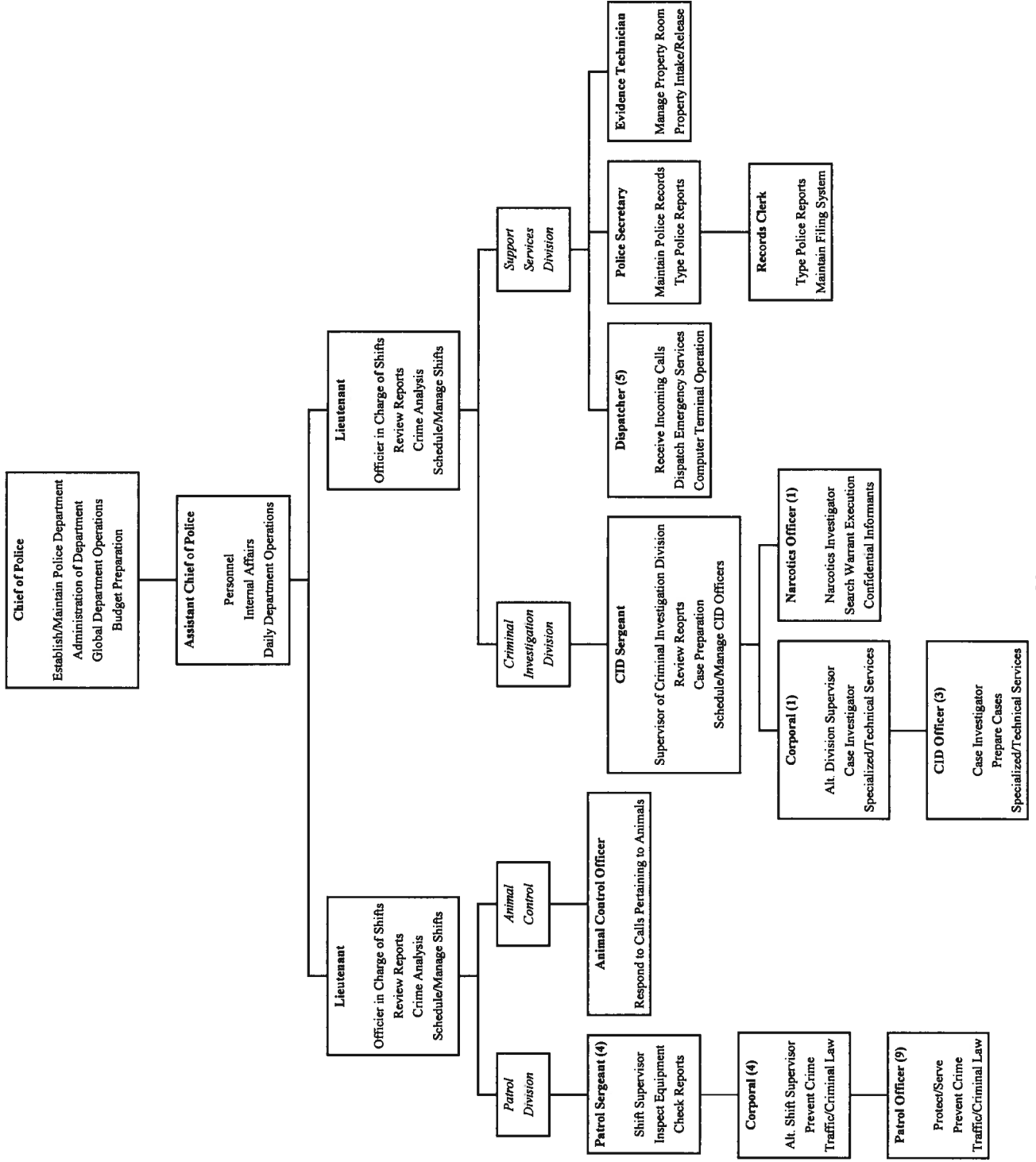
OPERATING TRANSFERS

546-6650	Operating Transfers-Fund 50				
	TOTAL OPERATING TRANSFERS				

TOTAL EXPENDITURES	2,333,752	2,206,671	2,122,710	2,180,272
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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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2008-09 Budget
Personal Services	1,705,672	1,730,563	1,751,434	1,936,812	2,038,720	2,336,274	2,219,776	2,395,177
Supplies	93,638	93,307	111,913	100,596	114,851	143,700	117,150	137,900
Contractual Services	102,603	106,303	89,649	91,967	80,475	139,875	126,471	134,850
Capital Improvements	75,471	73,483	63,863	173,938	81,887	18,305	18,305	
Operating Transfers	13,678	12,170			1,376	4,400	4,400	4,400
Total Expense	1,991,062	2,015,826	2,016,859	2,303,313	2,317,309	2,642,554	2,486,102	2,672,327

PERSONNEL

Position Classification	Total
Chief of Police	1
Assistant Chief of Police	1
Lieutenant	2
Sergeant	5
Corporal	5
Police Officer	12
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	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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POLICE ADMINISTRATION

PERSONAL SERVICES

551-6100	Longevity	1,228	1,328	1,328	1,424
551-6101	Salaries	141,412	151,972	151,972	157,748
551-6102	Overtime				
551-6103	F I C A	11,000	12,160	12,160	12,609
551-6104	Group Insurance	10,994	11,790	11,692	12,392
551-6105	Retirement	21,751	25,432	25,432	26,953
551-6106	Workers Compensation	2,288	3,609	3,376	3,363
551-6107	Unemployment				
551-6109	Incentive Pay	2,562	2,800	2,800	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	471	450	450	450
551-6114	Accrued Compensatory Time Pay				
551-6120	Salaries (Part-Time)				
	TOTAL PERSONAL SERVICES	191,706	211,941	211,610	220,139

SUPPLIES

551-6201	Office Supplies				
551-6202	Operating Supplies	1,173	1,500	1,500	1,500
551-6203	Repair & Maint Supplies	226	1,000	1,000	1,000
551-6204	Small Tools & Equipment	2,801	1,000	1,000	1,000
551-6205	Postage				
551-6206	Subscriptions,Books,Periodicals	85	200	200	200
551-6207	Fuel	1,898	3,400	2,100	2,550
551-6208	Computer Software			50	
	TOTAL SUPPLIES	6,183	7,100	5,850	6,250

CONTRACTUAL SERVICES

551-6300	Professional Services	149	500	500	500
551-6301	Communication	917	900	900	900
551-6302	Travel and Training	4,245	5,000	4,000	4,000
551-6303	Advertising				
551-6304	Printing and Binding				
551-6305	Electricity				
551-6308	Repair and Maintenance	555	1,200	1,200	1,200
551-6309	Rentals				
551-6310	Other Contractual Service	35			
551-6312	Professional Dues	871	950	950	950
551-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	6,772	8,550	7,550	7,550

CAPITAL

551-6504	Machinery & Equipment				
551-6506	Vehicles	21,860			
551-6508	Computer Equipment	1,449			
551-6560	Capitalized Software				
	TOTAL CAPITAL	23,309	0	0	0

OPERATING TRANSFERS

551-6653	L.Match-Law Enforce.Grants				
	TOTAL AID TO OTHER GOVERNME	0	0	0	0

	TOTAL EXPENDITURES	227,970	227,591	225,010	233,939
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*Includes amendments during fiscal year.

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

PERSONAL SERVICES

552-6100	Longevity	1,976	1,820	2,148	2,364
552-6101	Salaries	176,442	252,271	252,271	269,524
552-6102	Overtime	3,300	2,500	2,500	2,500
552-6103	F I C A	16,257	21,719	21,568	23,081
552-6104	Group Insurance	22,171	35,370	28,382	30,980
552-6105	Retirement	32,898	45,426	45,110	49,337
552-6106	Workers Compensation	6,862	10,828	10,128	10,088
552-6107	Unemployment				
552-6108	Step-Up Pay	639	500	500	500
552-6109	Incentive Pay	2,121	4,920	4,920	4,920
552-6110	Vacation Buy Back	1,419	2,500	2,500	2,500
552-6111	Accrued Vacation Payout	3,300	2,000	2,000	2,000
552-6112	Accrued Sick Leave Payout	19,961	4,000	4,000	4,000
552-6113	Holiday Premium Pay	88	1,000	500	1,000
552-6114	Accrued Compensatory Time Pay	6,397	1,600	1,600	1,600
552-6116	Assignment Pay	4,000	10,800	9,000	10,800
	TOTAL PERSONAL SERVICES	297,831	397,254	387,127	415,194

SUPPLIES

552-6201	Office Supplies				
552-6202	Operating Supplies	2,897	2,500	2,500	2,500
552-6203	Repair & Maint Supplies	1,715	3,000	3,000	3,000
552-6204	Small Tools & Equipment	1,339	1,500	1,500	4,500
552-6205	Postage				
552-6206	Subscriptions,Books,Periodicals	165	250	250	250
552-6207	Fuel	6,306	9,250	5,200	7,400
552-6208	Computer Software				
	TOTAL SUPPLIES	12,422	16,500	12,450	17,650

CONTRACTUAL SERVICES

552-6300	Professional Services	307	1,200	1,200	1,200
552-6301	Communication	1,986	2,160	2,160	2,160
552-6302	Travel and Training	2,188	6,000	6,000	5,000
552-6303	Advertising	300	200	200	200
552-6304	Printing and Binding				
552-6308	Repair and Maintenance	537	1,200	1,200	1,200
552-6309	Rentals				
552-6310	Other Contractual Service	4,226	9,380	6,000	9,380
552-6312	Professional Dues				
552-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	9,544	20,140	16,760	19,140

CAPITAL

552-6504	Machinery & Equipment	3,948			
552-6506	Vehicle Purchase				
552-6308	Computer Equipment	1,284			
	TOTAL CAPITAL	5,232	0	0	0

TOTAL EXPENDITURES

325,029	433,894	416,337	451,984
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*Includes amendments during fiscal year.

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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POLICE PATROL

PERSONAL SERVICES

553-6100	Longevity	5,638	5,948	5,948	6,352
553-6101	Salaries	715,460	785,776	713,308	793,630
553-6102	Overtime	30,770	26,000	26,000	26,000
553-6103	F I C A	57,611	67,322	61,702	68,049
553-6104	Group Insurance	87,007	100,215	89,538	105,332
553-6105	Retirement	120,560	140,804	129,049	145,461
553-6106	Workers Compensation	19,724	31,129	29,117	29,019
553-6108	Step Up Pay	808	1,000	1,000	1,000
553-6109	Incentive Pay	7,379	10,000	10,000	10,000
553-6110	Vacation Buy Back	3,532	6,000	6,000	6,000
553-6111	Accrued Vacation Payout	3,004	4,400	4,400	4,400
553-6112	Accrued Sick Leave Payout	6,864	2,000	2,000	2,000
553-6113	Holiday Premium Pay	31,511	33,500	33,500	34,750
553-6114	Accrued Compensatory Time Pay	7	1,800	1,800	1,800
553-6116	Assignment Pay	3,400	3,600	2,600	3,600
	TOTAL PERSONAL SERVICES	1,093,275	1,219,494	1,115,962	1,237,393

SUPPLIES

553-6201	Office Supplies				
553-6202	Operating Supplies	9,561	20,000	20,000	20,000
553-6203	Repair & Maint Supplies	12,149	15,000	15,000	15,000
553-6204	Smal Tools and Equipment	5,003	2,850	2,850	5,000
553-6205	Postage				
553-6206	Subscriptions,Books,Periodicals	800	800	800	800
553-6207	Fuel	50,130	67,500	42,000	54,000
553-6208	Computer Software	1,000			
	TOTAL SUPPLIES	78,643	106,150	80,650	94,800

CONTRACTUAL SERVICES

553-6300	Professional Services				
553-6301	Communication	4,939	5,040	5,040	5,040
553-6302	Travel and Training	3,007	13,000	9,000	9,000
553-6304	Printing and Binding				
553-6308	Repair and Maintenance	3,402	9,000	8,000	9,000
553-6309	Rentals	126			
553-6310	Other Contractual Service	56		100	
553-6312	Professional Dues			125	
553-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	11,530	27,040	22,265	23,040

CAPITAL

553-6504	Machinery & Equipment	2,760	1,500	1,500	
553-6506	Vehicles	21,860			
553-6508	Computer Equipment	3,779			
	TOTAL CAPITAL	28,399	1,500	1,500	0

OPERATING TRANSFER

553-6653	Operating Transfer - Fund 53	1,376	4,400	4,400	4,400
		1,376	4,400	4,400	4,400

TOTAL EXPENDITURES

1,213,223	1,358,584	1,224,777	1,359,633
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*Includes amendments during fiscal year.

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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POLICE SUPPORT SERVICES

PERSONAL SERVICES

554-6100	Longevity	4,818	5,220	5,220	5,604
554-6101	Salaries	310,294	333,834	333,834	342,307
554-6102	Overtime	6,450	7,500	7,500	7,500
554-6103	F I C A	24,847	27,927	27,927	28,604
554-6104	Group Insurance	46,415	53,046	50,742	55,764
554-6105	Retirement	49,614	58,409	58,409	61,144
554-6106	Workers Compensation	2,036	3,149	2,945	3,028
554-6107	Unemployment				
554-6109	Incentive Pay	2,416	5,000	5,000	5,000
554-6110	Vacation Buy Back		2,000	2,000	2,000
554-6111	Accrued Vacation Pay Out	610	2,000	2,000	2,000
554-6112	Accrued Sick Leave Pay Out				
554-6113	Holiday Premium Pay	8,039	9,500	9,500	9,500
554-6114	Accrued Comp Time Pay	372			
	TOTAL PERSONAL SERVICES	455,911	507,585	505,077	522,451

SUPPLIES

554-6201	Office Supplies	8,131	8,000	8,000	8,000
554-6202	Operating Supplies	4,050	3,000	3,000	4,000
554-6203	Repair & Maint Supplies	382	500	500	500
554-6204	Small Tools & Equipment	2,468	500	4,000	4,000
554-6205	Postage	1,322	1,700	1,700	1,700
554-6206	Subscriptions,Books,Periodicals	250	250	250	250
554-6207	Fuel				
554-6208	Computer Software	1,000		750	750
	TOTAL SUPPLIES	17,603	13,950	18,200	19,200

CONTRACTUAL SERVICES

554-6300	Professional Services		500	500	1,000
554-6301	Communication	5,072	6,900	6,900	6,900
554-6302	Travel and Training	1,942	5,000	5,000	4,000
554-6303	Advertising	93	200	200	200
554-6304	Printing and Binding	11	1,500	1,500	1,500
554-6305	Electricity	1,209	5,000	4,000	5,000
554-6308	Repair and Maintenance	26,840	37,595	37,595	39,070
554-6310	Other Contractual Service	17,338	27,250	24,000	27,250
554-6312	Professional Dues	125	200	201	200
554-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	52,630	84,145	79,896	85,120

CAPITAL

554-6504	Machinery & Equipment	18,965	16,805	16,805	
554-6506	Vehicles				
554-6508	Computer Equipment	5,981			
554-6510	Furniture				
554-6560	Capitalized Software				
	TOTAL CAPITAL	24,946	16,805	16,805	0

OPERATING TRANSFERS

554-6655	OPERATING TRANSFERS-FUND 55				
	TOTAL TRANSFERS	0	0	0	0
	TOTAL EXPENDITURES	551,090	622,485	619,978	626,771

*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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Budget	2007-08 Budget	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	24,189	28,507	29,944	26,289	36,235	41,392	41,073	43,144
Supplies	4,467	4,808	3,282	4,686	4,023	6,750	5,300	5,940
Contractual Services	58,094	21,391	21,180	31,387	31,352	32,500	32,500	32,500
Capital Improvements				700				
Total Expense	86,750	54,707	54,406	63,062	71,610	80,642	78,873	81,584

PERSONNEL

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

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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ANIMAL CONTROL

PERSONAL SERVICES

549-6100	Longevity	28	76	76	124
549-6101	Salaries	23,961	25,729	25,729	26,707
549-6102	Overtime	17	500	500	500
549-6103	F I C A	1,854	2,158	2,158	2,236
549-6104	Group Insurance	5,245	5,895	5,576	6,196
549-6105	Retirement	3,748	4,513	4,513	4,780
549-6106	Workers Compensation	393	621	621	701
546-6109	Incentive Pay	990	1,475	1,475	1,475
546-6110	Vacation Buy Back		425	425	425
546-6111	Accrued Vacation Payout				
546-6113	Holiday Premium Pay				
	TOTAL PERSONAL SERVICES	36,236	41,392	41,073	43,144

SUPPLIES

549-6201	Office Supplies				
549-6202	Operating Supplies	192	1,000	1,000	1,000
549-6203	Repair & Maint Supplies	631	1,300	1,300	1,300
549-6204	Small Tools & Equipment	88	400	400	400
549-6205	Postage				
549-6207	Fuel	3,112	4,050	2,600	3,240
549-6208	Computer Software				
	TOTAL SUPPLIES	4,023	6,750	5,300	5,940

CONTRACTUAL SERVICES

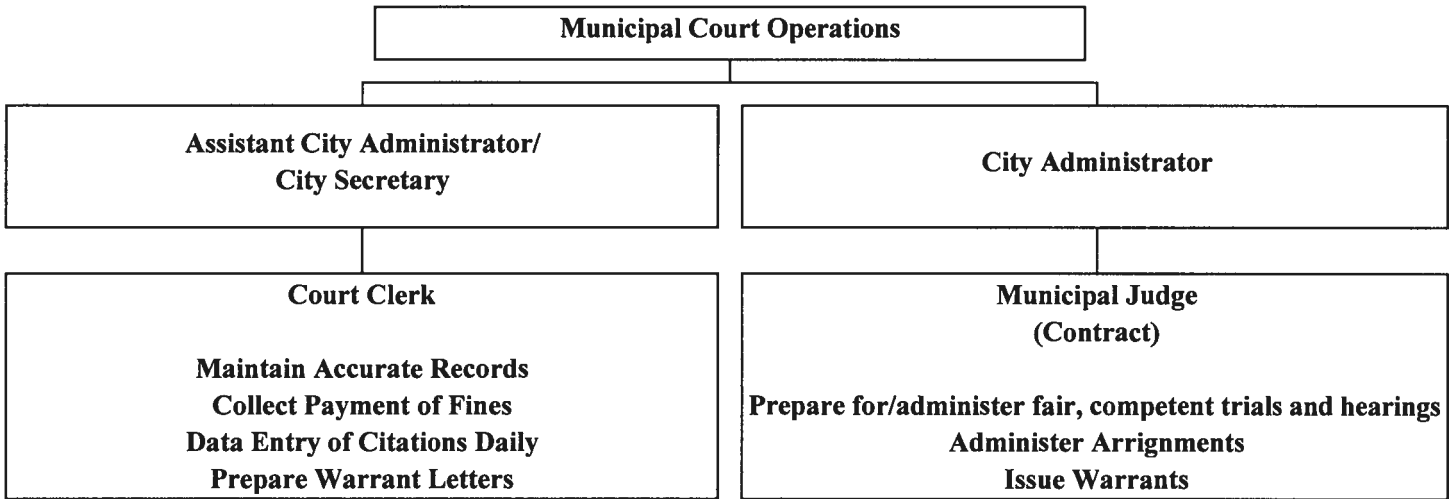
549-6300	Professional Services		500	500	500
549-6302	Travel and Training		500	500	500
549-6303	Advertising				
549-6308	Repair and Maintenance	149	200	200	200
549-6309	Rentals	204	225	225	225
549-6310	Other Contractual Services				
546-6312	Professional Dues		75	75	75
549-6313	Aid To Other Organizations	31,000	31,000	31,000	31,000
549-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	31,353	32,500	32,500	32,500

CAPITAL

549-6504	Machinery and Equipment				
549-6506	Vehicles				
	TOTAL CAPITAL				
	TOTAL EXPENDITURES	71,612	80,642	78,873	81,584

*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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	96,703	102,165	106,044	111,518	118,223	127,289	115,039	82,180
Supplies	4,552	5,587	5,664	3,359	3,256	6,300	6,300	4,780
Contractual Services	5,481	7,707	8,425	9,742	9,634	11,000	10,825	10,126
Capital Improvements	4,367	1,015					751	
Total Expense	111,104	116,474	120,133	124,619	131,113	144,589	132,915	97,086

PERSONNEL

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

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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MUNICIPAL COURT

PERSONAL SERVICES

550-6100	Longevity	1,696	1,744	1,744	592
550-6101	Salaries	84,939	89,992	80,503	33,927
550-6102	Overtime				
550-6103	F I C A	6,345	7,125	6,394	4,527
550-6104	Group Insurance	10,690	11,790	11,356	12,392
550-6105	Retirement	13,116	14,902	13,373	5,752
550-6106	Workers Compensation	223	336	336	337
550-6107	Unemployment				
550-6109	Incentive Pay	586	700	633	
550-6110	Vacation Buy Back	627	700	700	653
550-6120	Salaries (Part-Time)				24,000
	TOTAL PERSONAL SERVICES	118,222	127,289	115,039	82,180

SUPPLIES

550-6201	Office Supplies	1,435	3,000	3,000	2,000
550-6202	Operating Supplies				
550-6203	Repair and Maintenance Supplies				
550-6204	Small Tools & Equipment	434	500	500	200
550-6205	Postage	1,267	2,200	2,200	2,200
550-6206	Subscriptions,Books,Periodicals	121	100	100	150
550-6208	Computer Software		500	500	230
	TOTAL SUPPLIES	3,257	6,300	6,300	4,780

CONTRACTUAL SERVICES

550-6300	Professional Services				
550-6301	Communication Service	1,204	1,500	1,500	1,500
550-6302	Travel and Training	422	1,300	1,300	800
550-6303	Advertising				
550-6304	Printing and Binding				
550-6308	Repair and Maintenance	6,683	6,500	6,500	6,076
550-6310	Other Contractual Services	1,255	1,300	1,300	1,450
550-6311	Other Professional Services		175		
550-6312	Professional Dues	70	75	75	150
550-6399	Miscellaneous		150	150	150
	TOTAL CONTRACTUAL SERVICES	9,634	11,000	10,825	10,126

CAPITAL

550-6504	Machinery & Equipment				
550-6508	Computer Equipment			751	
550-6510	Furniture & Fixtures				
550-6560	Capitalized Software				
	TOTAL CAPITAL	0	0	751	0
	TOTAL EXPENDITURES	131,113	144,589	132,915	97,086

*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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services								
Supplies						2650	1365	1570
Contractual Services	92,644	88,051	97,196	90,113	109,958	129,604	121,966	142,961
Capital Improvements		100,566						
Operating Transfers	21,985		35,741	272,441	30,397	38,790	18,090	20,700
Reserves								
Bad Debt Expense								
Total Expense	114,629	188,618	132,937	362,554	140,355	171,044	141,421	165,231

PERSONNEL

**Position
 Classification**

None

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 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				
	TOTAL PERSONAL SERVICES				

SUPPLIES

555-6201	Office Supplies		2,400	1,000	1,200
555-6205	Postage			115	120
555-6206	Subscriptions, Books,Periodicals		250	250	250
	TOTAL SUPPLIES		2,650	1,365	1,570

CONTRACTUAL SERVICES

555-6300	Professional Services	57,246	55,000	56,000	68,510
555-6301	Communications				
555-6309	Rentals			3,844	4,000
555-6310	Other Contractual Services	69	3,000	2,800	3,000
555-6311	Other Profesional Service		2,400	2,400	2,400
555-6314	Insurance	52,599	64,204	51,922	60,051
555-6399	Miscellaneous	44	5,000	5,000	5,000
	TOTAL CONTRACTUAL SERVICES	109,958	129,604	121,966	142,961

CAPITAL

555-6504	Machinery & Equipment				
555-6505	Contingency				
555-6520	Public Facilities:Roads				
	TOTAL CAPITAL				

OPERATING TRANSFERS

555-6611	Operating Transfers-Fund 11				
555-6620	Operating Transfers-Fund 20	22,474			
555-6631	Operating Transfers-Fund 31				
555-6650	Operating Transfers-Techniform				
555-6654	Operating Transfers-Fund 54	1,578	38,790	18,090	20,700
555-6658	Operating Transfers-Fund 58				
555-66591	Operating Transfers-Fund 591				
555-66592	Operating Transfers-Fund 592	6,345			
	TOTAL OPERATING TRANSFERS	30,397	38,790	18,090	20,700

RESERVES

555-6810	Bad Debt Expense				
555-6820	Amortization Expense				
	TOTAL RESERVES				

TOTAL EXPENDITURES	140,355	171,044	141,421	165,231
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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.

REVENUE SUMMARY UTILITY FUND						
Revenue Classification	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Est. Actual	2009-10 Budget
Operating Revenue	3,508,421	3,736,568	3,397,109	3,608,114	4,413,460	4,575,348
Intragovernmental Receipts	7,579					
Intergovernmental Receipts	74,689	70,231	66,428	92,841	103,094	117,763
Reimbursing Revenue	1,580	6,219	2,018	4,037		2,000
Other Non-Operating	146,722	160,003	173,656	165,235	163,979	163,400
Other Financing Sources		300,637	174,974	4,312		
Total Revenue	3,738,990	4,273,659	3,814,185	3,874,539	4,680,533	4,858,511

EXPENSE SUMMARY UTILITY FUND						
Expense Classification	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Est. Actual	2009-10 Budget
Utility Administration	172,954	123,346	159,190	136,755	176,129	259,418
Water Production	606,218	611,083	597,234	731,145	788,728	852,150
Line Maintenance	969,967	830,294	823,813	760,363	758,727	1,137,794
Wastewater Treatment	638,340	643,217	701,370	810,599	889,000	897,521
Utility Billing	131,496	141,824	154,643	159,187	215,972	182,865
AMWA Inspection	68,862	70,231	74,987	93,096	76,986	117,763
Debt Service	555,784	584,275	580,924	583,019	583,869	578,565
Non-Departmental	800,234	679,714	695,114	714,653	675,364	832,435
Total Expenditures	3,943,855	3,683,984	3,787,275	3,988,817	4,164,775	4,858,511

Account Number	Description	2006-07 Actual	2007-08 Actual	2008-09 Est Act	2009-10 Budget
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REVENUE

OPERATING REVENUE

4461	Water Income	1,777,124	1,896,145	2,129,490	2,220,374
4462	Water Connections/Tap Fees	12,260	11,365	12,500	13,000
4463	Wastewater Services	1,523,274	1,570,059	2,104,982	2,175,374
4468	Bulk Water Sales	22,683	65,113	65,000	65,000
4469	Inspection/Turn On Fees	29,060	29,100	26,000	25,000
4469.1	Turn on Fee/Vacation	500	492	500	500
4469.2	Reconnect Fee	7,488	13,392	53,388	54,000
4471	System Fees	2,250	1,250	1,000	1,500
4472	Wastewater Connection/Tap Fees	4,265	3,980	3,500	3,500
4475	Disposal Fees/Permits	16,060	15,102	15,000	15,000
4499-1	Returned Check Fee	2,145	2,115	2,100	2,100

Total Operating Revenue	3,397,109	3,608,113	4,413,460	4,575,348
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INTRAGOVERNMENTAL RECEIPTS

4510.99	Capital Contribution - Internal				
4532	Operating Transfers - Fund 32				
4552	Operating Transfers - Fund 52				

Total Intergovernmental Receipts	0	0	0	0
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INTERGOVERNMENTAL RECEIPTS

4631	AMWA Contract Fees	66,428	92,841	103,094	117,763
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Total Intergovernmental Receipts	66,428	92,841	103,094	117,763
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REIMBURSING REVENUE

4710	Workers Compension Reim.	2,018	4,037		2,000
4711	Other Insurance Reimbursement				
4799	Other Reimbursing Revenue				

Total Reimbursing Revenue	2,018	4,037	0	2,000
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OTHER NON-OPERATING REVENUE

4801	Interest Earned	81,081	53,277	56,000	56,000
4802	Discounts Earned	316	331	300	300
4803	Penalty Receipts	79,343	83,065	83,000	83,000
4821	Auction Proceeds		7,015	9,579	9,000
4822	Other Insurance Reimbursement				
4830	Commercial-No Pick Up Fee	12,583	12,897	13,500	13,500
4898	Cash Over/Short		(218)		
4899	Miscellaneous Revenue	333	8,869	1,600	1,600

Total Other Non-Operating Revenue	173,656	165,236	163,979	163,400
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OTHER FINANCING SOURCES

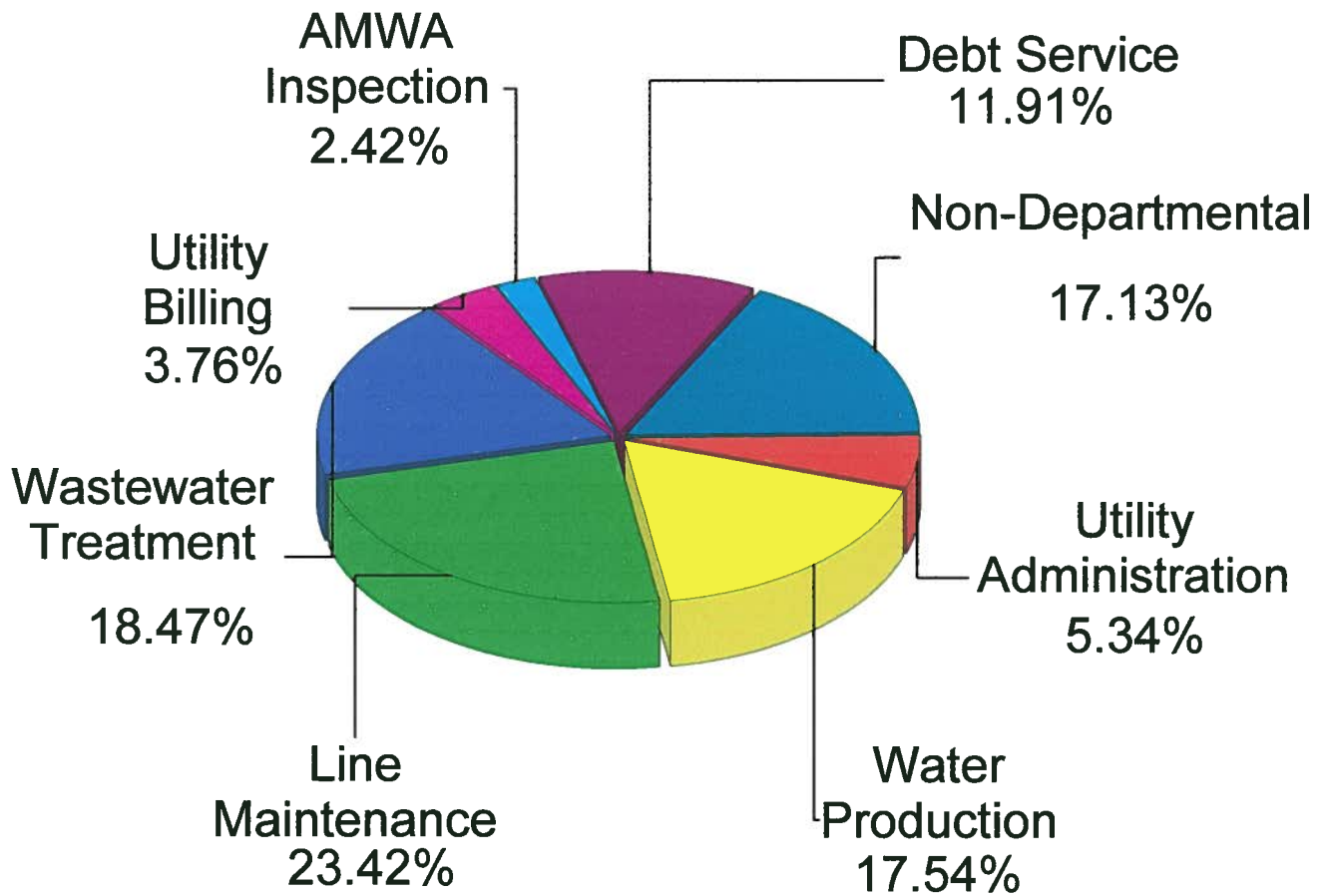
4905	Loan/Capital Lease Proceeds				
4930	Donations				
4931	Donations: Capital Assets	174,974			
4940	Gain/Loss-Disposal of Assets		4,312		

Total Financing Sources	174,974	4,312	0	0
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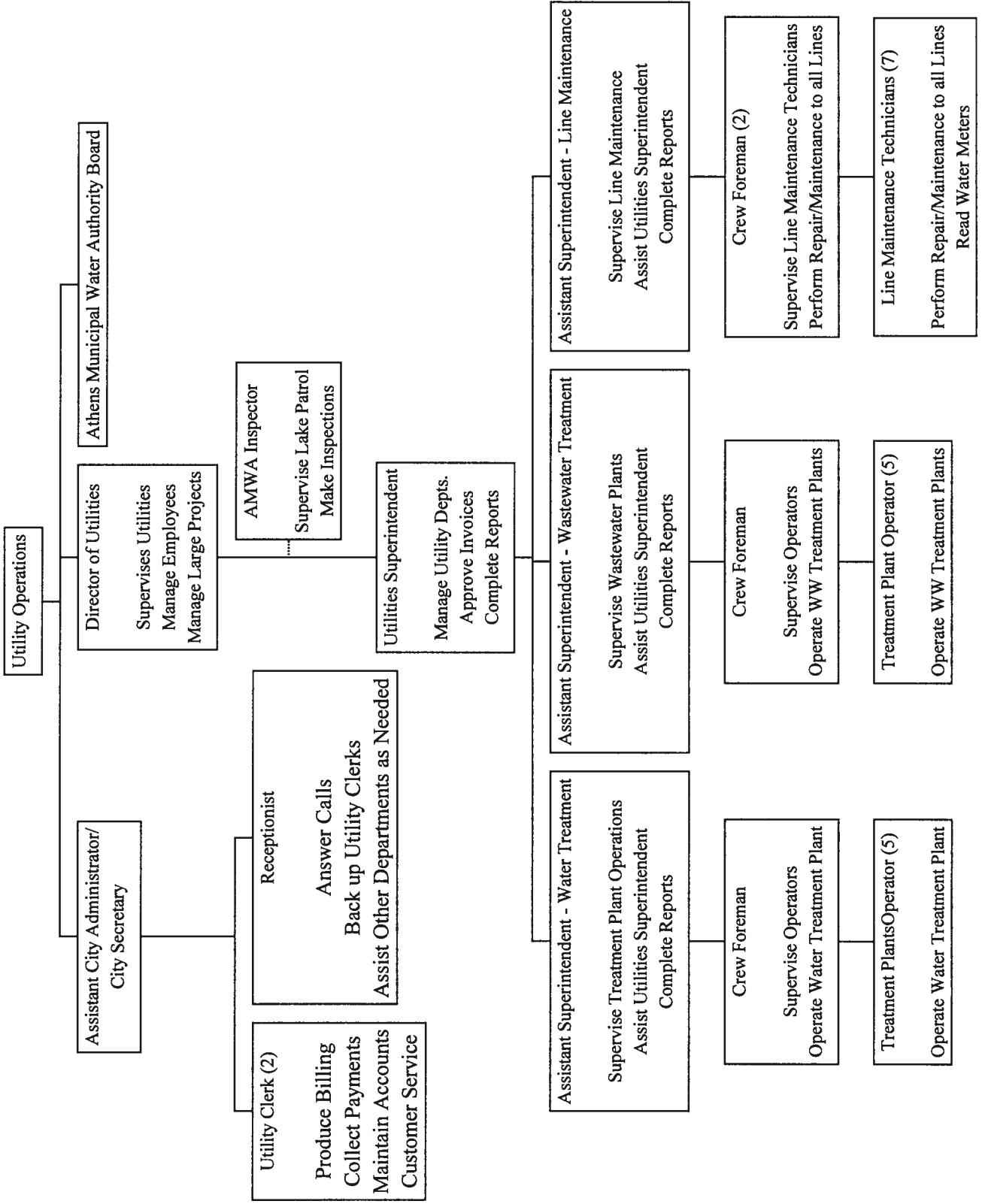
TOTAL REVENUE	3,814,185	3,874,539	4,680,533	4,858,511
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EXPENDITURES

Utility Expense By Department 2009-10 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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	97,433	101,595	108,277	115,871	114,171	187,014	167,047	195,358
Supplies	1,185	1,872	2,010	2,549	1,947	3,353	2,779	11,000
Contractual Services	23,967	60,859	13,059	21,182	20,187	20,800	6,303	23,310
Capital Improvements	1,696	8,628		19,588	448			29,750
Total Expense	124,282	172,954	123,346	159,190	136,753	211,167	176,129	259,418

PERSONNEL

Position Classification	Total
Director of Utilities	1
Utilities Superintendent	1

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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UTILITY ADMINISTRATION

PERSONAL SERVICES

561-6100	Longevity	900	16	16	104
561-6101	Salaries	83,544	119,129	119,129	129,790
561-6102	Overtime				500
561-6103	F I C A	6,736	10,219	9,580	11,302
561-6104	Group Insurance	6,348	23,580	12,500	13,941
561-6105	Retirement	12,706	19,294	19,428	22,034
561-6106	Workers Compensation	112	336	314	337
561-6109	Incentive Pay	360	1,440	2,280	4,350
561-6110	Vacation Buy Back				
561-6120	Salaries (Part Time)	3,465	13,000	3,800	13,000
	TOTAL PERSONAL SERVICES	114,171	187,014	167,047	195,358

SUPPLIES

561-6201	Office Supplies	294	500	470	700
561-6202	Operating Supplies	62	200	400	400
561-6203	Repair & Maint Supplies	175	250	180	750
561-6204	Small Tools & Equipment	76	100	100	550
561-6205	Postage	44	300	50	400
561-6206	Subscriptions,Book,Periodicals	43	103	279	300
561-6207	Fuel	1,253	1,600	1,300	4,600
567-6208	Computer Software		300		3,300
	TOTAL SUPPLIES	1,947	3,353	2,779	11,000

CONTRACTUAL SERVICES

561-6300	Professional Services	16,637	15,000	1,500	15,250
561-6301	Communication	1,496	2,000	1,440	2,360
561-6302	Travel and Training	1,169	3,000	3,000	4,500
561-6303	Advertising		100		100
561-6304	Printing and Binding				
561-6308	Repair and Maintenance		500	150	650
561-6309	Rentals				150
561-6310	Other Contractual Service			8	
561-6311	Other Professional Service	755			
561-6312	Professional Dues	130	200	205	300
561-6320	Federal/State Licensing Fees				
561-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	20,187	20,800	6,303	23,310

CAPITAL

561-6504	Machinery & Equipment				9,750
561-6506	Vehicles				20,000
561-6508	Computer Equipment	448			
	TOTAL CAPITAL	448			29,750

TOTAL EXPENDITURES	136,753	211,167	176,129	259,418
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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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	241,789	265,708	258,275	276,811	295,678	346,998	342,701	357,227
Supplies	64,256	78,843	82,864	81,468	118,515	116,414	116,414	136,830
Contractual Services	204,431	248,774	262,719	238,955	293,750	315,613	315,613	338,093
Capital Improvements		12,833	7,225		23,200	34,000	14,000	20,000
Total Expense	510,476	606,158	611,083	597,234	731,143	813,025	788,728	852,150

PERSONNEL

Position Classification	Total
Assistant Superintendant	1
Crew Foreman	1
Treatment Plant Operator	5

Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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WATER PRODUCTION

PERSONAL SERVICES

562-6100	Longevity	1,480	1,820	1,820	1,892
562-6101	Salaries	197,067	224,996	224,996	230,923
562-6102	Overtime	3,429	3,120	3,120	3,245
562-6103	F I C A	15,395	18,300	18,379	18,769
562-6104	Group Insurance	33,860	41,265	36,330	43,372
562-6105	Retirement	31,178	38,275	38,440	40,119
562-6106	Workers Compensation	6,372	9,942	9,299	9,627
562-6107	Unemployment				
562-6109	Incentive Pay	339	1,330	1,330	1,330
562-6110	Vacation Buy Back		950	950	950
562-6111	Accrued Vacation Payout	521	1,000	1,000	1,000
562-6113	Holiday Premium Pay	6,037	6,000	7,037	6,000
	TOTAL PERSONAL SERVICES	295,678	346,998	342,701	357,227

SUPPLIES

562-6201	Office Supplies	841	738	738	800
562-6202	Operating Supplies	102,334	98,000	98,000	101,000
562-6203	Repair & Maint Supplies	4,873	5,886	5,886	9,500
562-6204	Small Tools & Equipment	1,610	1,710	1,710	15,050
562-6205	Postage	2,083	2,700	2,700	3,100
562-6206	Subscriptions,Books,Periodicals		100	100	100
562-6207	Fuel	6,774	7,280	7,280	7,280
562-6208	Computer Software				
	TOTAL SUPPLIES	118,515	116,414	116,414	136,830

CONTRACTUAL SERVICES

562-6300	Professional Services	2,145	3,785	3,785	4,650
562-6301	Communication	7,277	7,072	7,072	7,072
562-6302	Travel and Training	2,859	4,025	4,025	3,000
562-6303	Advertising	94	147	147	147
562-6305	Electricity	201,965	204,000	204,000	212,000
562-6307	Water and Wastewater Service	49,845	51,000	51,000	51,000
562-6308	Repair and Maintenance	5,033	13,672	13,672	20,172
562-6309	Rentals	1,700	2,537	2,537	2,537
562-6310	Other Contractual Services	19,671	24,860	24,860	24,860
562-6312	Professional Dues	340	315	315	455
562-6320	Federal/State Licensing Fees	2,769	4,000	4,000	12,000
562-6399	Miscellaneous	52	200	200	200
	TOTAL CONTRACTUAL SERVICES	293,750	315,613	315,613	338,093

CAPITAL

652-6502	Buildings				
652-6503	Impr. Other Than Buildings				
562-6504	Machinery & Equipment	8,473	14,000	14,000	
562-6506	Vehicles	14,727	20,000		20,000
562-6508	Computer Equipment				
562-6530	Public Facilities Water/WW				
	TOTAL CAPITAL	23,200	34,000	14,000	20,000

OTHER

562-6900	Net on Fixed Asset Disposal				
	TOTAL OTHER				
	TOTAL EXPENDITURES	731,143	813,025	788,728	852,150

*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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2008-09 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	472,418	456,155	454,517	488,984	439,755	545,224	465,698	482,078
Supplies	159,160	164,197	168,674	161,535	170,236	183,407	161,355	366,911
Contractual Services	59,898	77,133	33,371	33,890	22,223	56,574	44,806	57,315
Capital Improvements	154,415	272,381	173,733	139,404	128,148	247,038	86,866	231,489
Aid To Other Govt.								
Unclassified		100						
Total Expense	845,891	969,967	830,295	823,813	760,362	1,032,243	758,725	1,137,793

PERSONNEL

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

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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LINE MAINTENANCE

PERSONAL SERVICES

563-6100	Longevity	2,216	2,468	1,904	1,336
563-6101	Salaries	275,795	350,121	298,564	300,230
563-6102	Overtime	18,276	17,500	12,000	17,000
563-6103	F I C A	22,775	28,789	24,756	24,988
563-6104	Group Insurance	52,854	64,845	51,114	62,476
563-6105	Retirement	45,901	60,212	51,777	53,414
563-6106	Workers Compensation	14,588	15,056	14,447	14,557
563-6107	Unemployment				
563-6109	Incentive Pay	2,012	1,920	3,500	3,650
563-6110	Vacation Buy Back	731	1,500	1,071	1,500
563-6111	Accrued Vacation Payout	4,022	585	5,268	610
563-6113	Holiday Premium Pay	303	1,270	500	1,320
563-6114	Accrued Comp Time Payout	4	158	623	165
563-6115	On Call Pay	278	800	174	832
	TOTAL PERSONAL SERVICES	439,755	545,224	465,698	482,078

SUPPLIES

563-6201	Office Supplies	366	520	600	400
563-6202	Operating Supplies	20,098	14,887	14,887	16,400
563-6203	Repair & Maint Supplies	115,589	120,000	120,000	304,611
563-6204	Small Tools & Equipment	1,814	1,000	1,020	1,500
563-6205	Postage		100	6	100
563-6206	Subscriptions,Books,Periodicals				
563-6207	Fuel	32,309	46,800	24,776	43,800
563-6208	Computer Software	60	100	66	100
	TOTAL SUPPLIES	170,236	183,407	161,355	366,911

CONTRACTUAL SERVICES

563-6300	Professional Services		8,500	2,000	8,250
563-6301	Communication	3,496	3,509	3,570	3,600
563-6302	Travel and Training	2,429	2,200	3,162	3,000
563-6303	Advertising		140		140
563-6304	Printing and Binding	118			
563-6305	Electricity	3,038	3,553	3,553	3,553
563-6306	Natural Gas	1,024	1,822	700	1,822
563-6308	Repair and Maintenance	5,791	24,750	24,750	25,000
563-6309	Rentals	4,041	8,600	4,054	8,450
563-6310	Other Contractual Services	281	500	153	500
563-6311	Other Professional Services	26			
563-6312	Professional Dues	1,729	2,500	1,270	2,500
563-6399	Miscellaneous	250	500	1,594	500
	TOTAL CONTRACTUAL SERVICES	22,223	56,574	44,806	57,315

CAPITAL

563-6502	Buildings				
563-6503	Impr. Other Than Buildings				
563-6504	Machinery & Equipment		10,500	10,328	
563-6506	Vehicles		160,000		140,000
563-6508	Computer Equipment				
563-6530	Public Facilities:Water/WW	128,148	76,538	76,538	91,489
563-6550	Easements				
	TOTAL CAPITAL	128,148	247,038	86,866	231,489

OPERATING TRANSFERS

563-6650	Operating Transfers-Champ. Grant				
	TOTAL OPERATING TRANSFERS				

OTHER

563-6900	Net On Fixed Asset Disposal				
	TOTAL OTHER				

	TOTAL EXPENDITURES	760,362	1,032,243	758,725	1,137,793
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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: **Wastewater Treatment**
 Department Number: **65**

Expense Summary

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services	257,491	272,895	263,592	293,549	316,460	341,635	339,385	349,766
Supplies	79,299	64,246	55,268	70,259	82,536	85,710	77,810	89,710
Contractual Services	323,271	279,446	309,207	295,833	406,642	397,520	396,101	416,045
Capital Improvements	83,831	21,703	15,150	41,729	4,961	69,000	8,175	42,000
Operating Transfers						67,529	67,529	
Total Expense	743,893	638,290	643,217	701,370	810,599	961,394	889,000	897,521

PERSONNEL

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

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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WASTEWATER TREATMENT

PERSONAL SERVICES

565-6100	Longevity	3,082	3,356	3,356	3,644
565-6101	Salaries	200,346	217,619	217,619	221,583
565-6102	Overtime	17,283	16,500	16,500	16,500
565-6103	F I C A	16,837	18,568	18,551	18,896
565-6104	Group Insurance	30,647	35,370	33,800	37,176
565-6105	Retirement	33,807	38,836	38,799	40,392
565-6106	Workers Compensation	3,889	6,136	5,739	6,295
565-6107	Unemployment	4,943			
565-6109	Incentive Pay	1,839	2,500	2,400	2,500
565-6110	Vacation Buy Back	668	750	695	780
565-6111	Accrued Vacation Payout	1,035			
565-6113	Holiday Premium Pay	2,084	2,000	1,926	2,000
565-6114	Accrued Comp Time Payout				
565-6115	On Call Pay				
	TOTAL PERSONAL SERVICES	316,460	341,635	339,385	349,766

SUPPLIES

565-6201	Office Supplies	471	500	600	600
565-6202	Operating Supplies	31,435	33,000	33,000	34,200
565-6203	Repair & Maint Supplies	37,899	33,000	33,000	34,200
565-6204	Small Tools & Equipment	131	1,000	1,000	2,500
565-6205	Postage	115	210	210	210
565-6206	Subscriptions,Books,Periodicals				
565-6207	Fuel	12,484	18,000	10,000	18,000
565-6208	Computer Software				
	TOTAL SUPPLIES	82,535	85,710	77,810	89,710

CONTRACTUAL SERVICES

565-6300	Professional Services	41,519	30,000	36,000	36,000
565-6301	Communication	14,053	13,000	16,000	17,000
565-6302	Travel and Training	652	750	300	750
565-6303	Advertising	49	100	100	100
565-6304	Printing and Binding		500	500	500
565-6305	Electricity	128,411	114,000	130,000	130,000
565-6308	Repair and Maintenance	72,435	70,000	45,000	39,000
565-6309	Rentals	1,479	2,500	2,500	2,500
565-6310	Other Contractual Services	130,803	148,120	148,120	161,245
565-6311	Other Professional Services	16			
565-6312	Professional Dues	300	300	300	300
565-6320	Federal/State Licensing	16,926	18,000	17,031	28,400
565-6399	Miscellaneous		250	250	250
	TOTAL CONTRACTUAL SERVICES	406,643	397,520	396,101	416,045

CAPITAL

565-6502	Buildings				
565-6503	Impr. Other Than Buildings				
565-6504	Machinery & Equipment		7,000	6,175	22,000
565-6506	Vehicles		20,000		20,000
565-6508	Computer Equipment		2,000	2,000	
565-6530	Public Facilities:Water W/W	4,961	40,000		
	TOTAL CAPITAL	4,961	69,000	8,175	42,000

OPERATING TRANSFERS

565-6652	Operating Transfers - Fund 52		67,529	67,529	
	TOTAL OPERATING TRANSFERS		67,529	67,529	

OTHER

565-6900	Net on Asset Disposition				
565-6910	Internal Capital Transfer				
	TOTAL OTHER				

TOTAL EXPENDITURES	810,599	961,394	889,000	897,521
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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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est. Act.	2009-10 Budget
Personal Services	97,648	101,599	105,051	110,632	117,618	129,414	127,930	121,664
Supplies	16,452	17,563	17,681	19,745	18,260	20,600	20,947	35,100
Contractual Services	17,789	12,334	19,093	24,266	23,307	26,595	25,595	26,101
Capital Improvements	675					41,500	41,500	
Total Expense	132,565	131,496	141,825	154,643	159,185	218,109	215,972	182,865

PERSONNEL

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

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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UTILITY BILLING

PERSONAL SERVICES

566-6100	Longevity	1,234	1,380	1,072	736
566-6101	Salaries	81,908	86,680	86,680	81,772
566-6102	Overtime				
566-6103	F I C A	5,790	6,881	6,847	6,328
566-6104	Group Insurance	15,796	17,685	16,784	18,588
566-6105	Retirement	12,431	14,392	14,321	13,526
566-6106	Workers Compensation	334	504	471	505
566-6107	Unemployment				
566-6109	Incentive Pay	125	261	130	209
566-6110	Vacation Buy Back				
566-6111	Accrued Vacation Payout		1,631	1,613	
566-6114	Accrued Comp Time Payout			12	
	TOTAL PERSONAL SERVICES	117,618	129,414	127,930	121,664

SUPPLIES

566-6201	Office Supplies	1,796	2,400	2,400	2,400
566-6202	Operating Supplies				
566-6203	Repair & Maint Supplies	22	500	500	500
566-6204	Small Tools & Equipment	416	200	200	5,200
566-6205	Postage	16,026	17,500	17,500	17,500
566-6206	Subscriptions,Books,Periodicals				
566-6208	Computer Software			347	9,500
	TOTAL SUPPLIES	18,260	20,600	20,947	35,100

CONTRACTUAL SERVICES

566-6301	Communication	1,326	1,400	1,400	1,400
566-6302	Travel & Training		1,500	1,500	1,500
566-6304	Printing and Binding	1,256	4,000	4,000	3,000
566-6308	Repair and Maintenance	16,526	13,295	13,295	14,801
566-6310	Other Contractual Service	4,199	6,000	5,000	5,000
566-6399	Miscellaneous		400	400	400
	TOTAL CONTRACTUAL SERVICES	23,307	26,595	25,595	26,101

CAPITAL

566-6504	Machinery & Equipment				
566-6508	Computer Equipment		41,500	41,500	
566-6510	Furniture & Fixtures				
566-6560	Capitalized Software				
	TOTAL CAPITAL	0	41,500	41,500	0
	TOTAL EXPENDITURES	159,185	218,109	215,972	182,865

*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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est. Act.	2009-10 Budget
Personal Services	55,150	58,161	58,715	62,461	65,389	70,367	69,475	84,481
Supplies	6,398	5,686	6,386	6,905	7,145	20,150	5,842	20,150
Contractual Services	8,741	5,014	5,130	5,621	5,835	13,132	1,669	13,132
Capital Improvements					14,727			
Total Expense	70,289	68,862	70,231	74,987	93,096	103,649	76,986	117,763

PERSONNEL

Position Classification

Inspector

Total
1

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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AMWA INSPECTION

PERSONAL SERVICES

567-6100	Longevity	1,030	1,084	1,084	1,132
567-6101	Salaries	45,154	46,703	46,703	46,703
567-6102	Overtime	988	2,000	988	2,000
567-6103	FICA	3,703	3,954	3,883	4,797
567-6104	Group Insurance	5,361	5,895	6,196	6,196
567-6105	Retirement	7,274	8,270	8,120	10,255
567-6106	Workers Compensation	355	561	524	522
567-6109	Incentive Pay	720	900	900	900
567-6111	Accrued Vacation Payout				5,388
567-6113	Holiday Premium Pay	804	1,000	1,077	1,200
567-6114	Accrued Comp Time Payout				5,388
	TOTAL PERSONAL SERVICES	65,389	70,367	69,475	84,481

SUPPLIES

567-6201	Office Supplies	68	150	50	150
567-6202	Operating Supplies	1,646	6,000	1,200	6,000
567-6203	Repair & Maint Supplies	397	6,500	800	6,500
567-6204	Small Tools & Equipment	642	200	492	200
567-6205	Postage	251	350	300	350
567-6206	Subscriptions,Books,Periodicals		50		50
567-6207	Fuel	4,141	6,900	3,000	6,900
	TOTAL SUPPLIES	7,145	20,150	5,842	20,150

CONTRACTUAL SERVICES

567-6300	Professional Services	5,013	9,000	648	9,000
567-6301	Communication	351	936	350	936
567-6302	Travel and Training		350	168	350
567-6303	Advertising	46	46		46
567-6305	Electricity	94	100	103	100
567-6308	Repair and Maintenance	300	2,500	400	2,500
567-6309	Rentals		200		200
567-6399	Miscellaneous	31			
	TOTAL CONTRACTUAL SERVICES	5,835	13,132	1,669	13,132

CAPITAL

567-6506	Vehicles	14,727			
	TOTAL CAPITAL	14,727			
	TOTAL EXPENDITURES	93,096	103,649	76,986	117,763

*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

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est. Act.	2009-10 Budget
Personal Services	2,235							
Contractual Services	30,035	29,346	29,714	21,275	23,496	32,803	25,364	30,506
Debt Service	28,141	555,784	584,275	580,924	583,019	583,990	583,869	578,565
Capital Outlay								151,929
Operating Transfers	766,088	686,000	650,000	650,000	660,164	650,000	650,000	650,000
Reserves	24,377	84,887		23,839	30,994			
Total Expense	848,642	1,356,018	1,263,989	1,276,038	1,297,673	1,266,793	1,259,233	1,411,000

PERSONNEL

**Position
 Classification**

None

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 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				
	TOTAL PERSONAL SERVICES				

CONTRACTUAL SERVICES

569-6301	Communications				
569-6314	Insurance	24,310	32,803	25,364	30,506
569-6399	Miscellaneous	(814)			
	TOTAL CONTRACTUAL SERVICES	23,496	32,803	25,364	30,506

LONG TERM DEBT

569-6400	Bond Principal	295,000	310,000	310,000	320,000
569-6410	Bond Interest	287,140	272,990	272,990	257,565
569-6420	Capital Lease Principal				
569-6430	Capital Lease Interest				
569-6440	Fiscal Agent Fees	879	1,000	879	1,000
569-6476	Issuance Costs				
	TOTAL DEBT SERVICE	583,019	583,990	583,869	578,565

CAPITAL

569-6505	Contingency				151,929
	TOTAL CAPITAL				151,929

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	10,164			
	TOTAL OPERATING TRANSFERS	660,164	650,000	650,000	650,000

RESERVES

569-6800	Depreciation Expense				
569-6810	Bad Debt Expense	30,994			
569-6820	Amortization Expense				
	TOTAL RESERVES	30,994			

	TOTAL EXPENDITURES	1,297,673	1,266,793	1,259,233	1,411,000
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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 6th 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
08/01/10	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
08/01/15	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
02/01/24			8,492.50	8,492.50
08/01/24	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

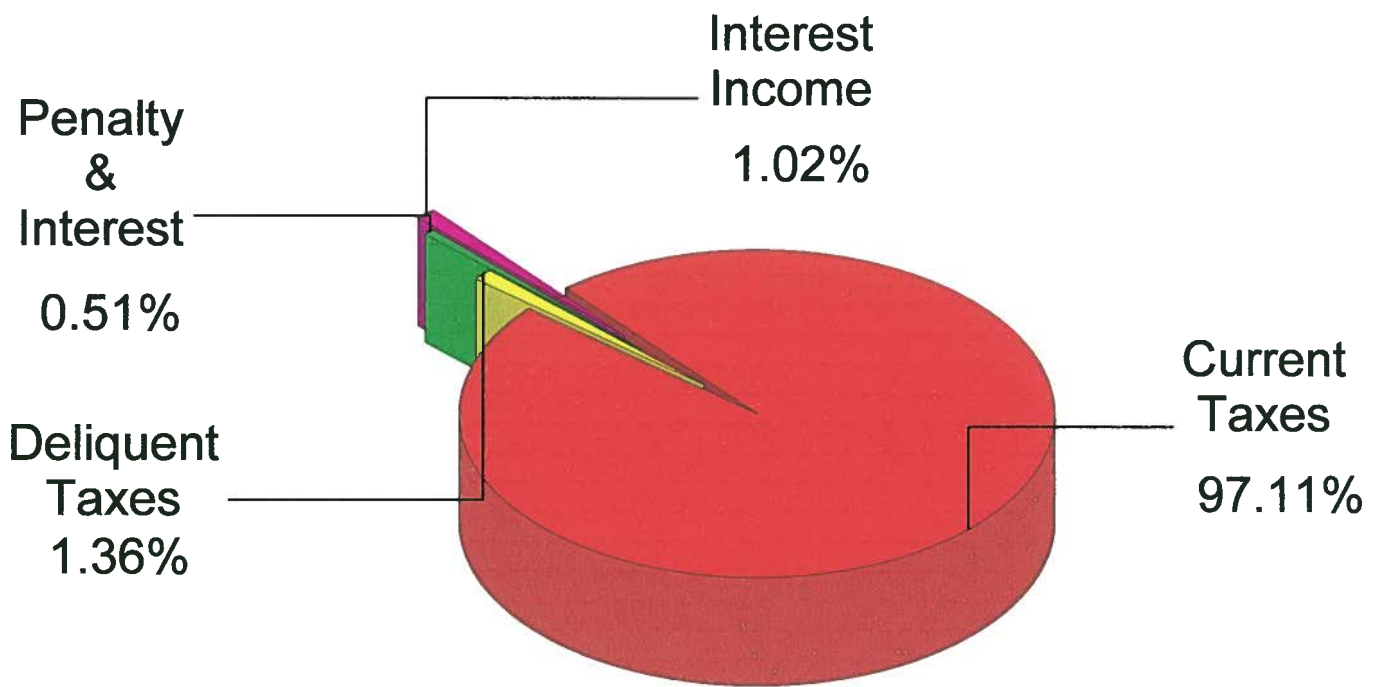
DEBT SERVICE FUND

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						
Revenue Classification	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Est. Actual	2009-10 Budget
Taxes	66,514	453,925	447,621	462,798	561,700	581,303
Operating Transfers	396,664		58,832	22,474		
Interest	596	7,394	9,546	6,866	6,000	6,000
Bond Proceeds						
Total Revenue	463,774	461,319	515,999	492,138	567,700	587,303

EXPENSE SUMMARY DEBT SERVICE FUND						
Expense Classification	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Est. Actual	2009-10 Budget
Miscellaneous	29					
Bond Principal	225,000	240,000	251,598	265,000	275,000	290,000
Bond Interest	185,023	169,723	160,001	148,773	137,113	124,875
Short Term Principal	57,604	56,088	69,859	79,886	134,868	99,399
Short Term Interest	9,440	8,880	8,480	12,755	18,814	19,636
Fiscal Agent Fees	328	358	909	367	700	700
Bad Debt Expense						
Total Expenditures	477,424	475,049	490,847	506,781	566,495	534,610

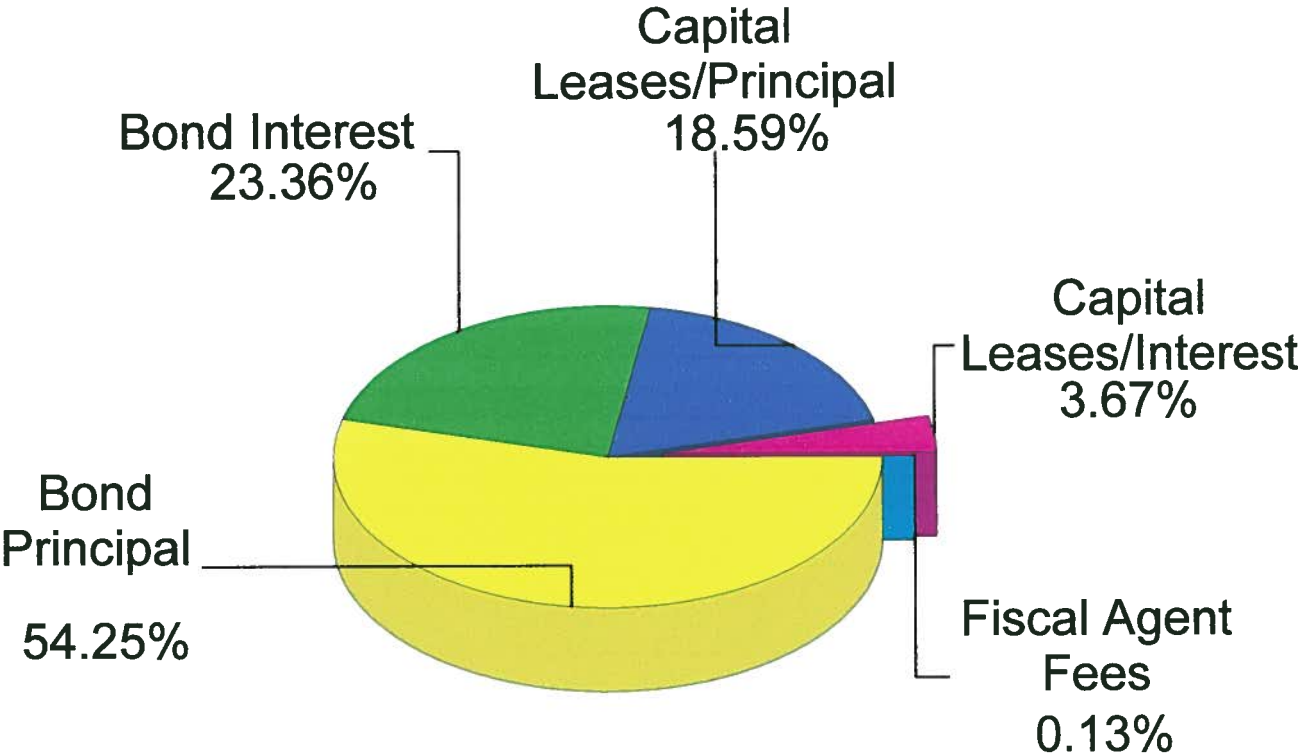
Debt Service Revenue 2009-10 Budget



REVENUE

Account Number	Description	2006-07 Actual	2007-08 Actual	2008-09 Est.Actual	2009-10 Budget
AD VALOREM TAXES					
4011	Current Taxes	432,232	452,331	549,000	570,303
4012	Delinquent Taxes	9,302	7,954	8,500	8,000
4015	Penalty & Interest	6,087	2,513	4,200	3,000
	Total Ad Valorem Taxes	447,621	462,798	561,700	581,303
Intragovernmental					
4510	Operating Transfer - Fund 10	58,832	22,474		
4530	Operating Transfer - Fund 30				
	Total Intragovernmental	58,832	22,474		
Other Non-Operating					
4801	Interest Income	9,546	6,866	6,000	6,000
	Total Non-Operating	9,546	6,866	6,000	6,000
Other Financing Sources					
4910	Bond Proceeds				
	Total Other Financing Source				
	TOTAL REVENUE	515,999	492,138	567,700	587,303

Debt Service Expenditures 2009-10 Budget



EXPENDITURES

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
568-6201	Office Supplies				
568-6400	Bond Principal	265,000	275,000	275,000	290,000
568-6410	Bond Interest	148,773	137,113	137,113	124,875
568-6420	Capital Leases/Principal	79,886	134,868	134,868	99,399
568-6430	Capital Leases/Interest	12,755	18,814	18,814	19,636
568-6440	Fiscal Agent Fees	367	1,000	700	700
568-6399	Miscellaneous				
568-6810	Bad Debt Expense				
	TOTAL DEBT SERVICE	506,781	566,795	566,495	534,610

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
Total	5,060,000		2,928,711.25	7,988,711.25
Accrued			33,904.95	33,904.95
	<u>5,060,000</u>		<u>2,894,806.30</u>	<u>7,954,806.30</u>

Debt Service Fund

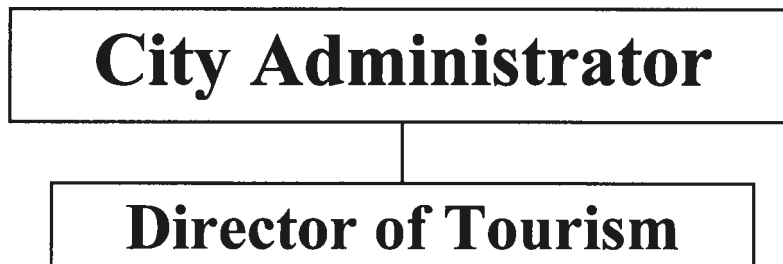
SHORT TERM DEBT

Description Of Debt	Current Year			Outstanding Principal 09/30/10
	Principal	Interest	Total	
City Hall Complex				
Franklin Bank				
Original Note - \$250,000	21,175	3,737	24,912	29,291
Interest - 6.00%				
2007 Police Vehicles				
California First National Bank	13,579	137	13,716	0
Original Note - \$143,220				
Interest - 4.49%				
2008 Truck Mounted Excavator				
Southside Bank	40,392	4,556	44,948	103,857
Original Note - \$205,248				
Interest - 3.620%				
2008 Fire Engine Pumper				
Citizens National Bank	24,254	11,206	35,460	240,277
Original Lease - \$284,377				
Interest - 4.50%				
 Total Short Term Debt	 <u>99,399</u>	 <u>19,636</u>	 <u>119,035</u>	 <u>373,425</u>

COMMUNITY IMPROVEMENT FUND

The community improvement fund reflects tourism related expenditures both within the City and payments to other organizations for tourism, civic center, museum, and the arts. These funds are derived solely from hotel/motel occupancy tax collected by the City.

TOURISM DEPARTMENT



DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: Tourism

Department Purpose:

- The Tourism Department is utilized to reflect tourism related expenditures of Hotel/Motel Tax revenue. This budget also provides funding for various organizations for expenditure of funds to attract visitors to the City.

Departmental Objectives:

- To provide resources to attract tourists to the City of Athens and to provide a monthly allotment to be used in the operating costs of various community organizations for the purpose of tourism.

Account Number	Description	2007-08 Actual	2008-09 Budget	2008-09 Est Act	2009-10 Budget
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REVENUE

TAXES

4023	Hotel/Motel Occupancy Tax	248,748	220,000	257,450	252,000
4801	Interest Income	731	750	750	750
		<hr/>			
	TOTAL TAX REVENUES	249,479	220,750	258,200	252,750

Department Name:
Department Number:

Tourism
72

Expense Summary

Classification	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services							30,785
Supplies							3,880
Contractual Services							54,335
Capital Improvements							
Flow Through Expenditures	157,722	177,655	213,092	249,430	220,750	258,200	163,750
Total Expense	157,722	177,655	213,092	249,430	220,750	258,200	252,750

PERSONNEL

<u>Position Classification</u>	Total
Director of Tourism	1

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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TOURISM

PERSONAL SERVICES

572-6100	Longevity				
572-6101	Salaries				21,000
572-6102	Overtime				
572-6103	F I C A				1,634
572-6104	Group Insurance				4,130
572-6105	Retirement				3,493
572-6106	Workers Compensation				168
572-6109	Incentive Pay				360
572-6110	Vacation Buy Back				
572-6111	Accrued Vacation Payout				
572-6141	Car Allowance				
	TOTAL PERSONAL SERVICES	0	0	0	30,785

SUPPLIES

572-6201	Office Supplies				1,800
572-6203	Repair & Maintenance Supplies				
572-6204	Small Tools & Equipment				
572-6205	Postage				1,580
572-6206	Subscriptions,Books,Periodicals				
572-6208	Computer Software				500
	TOTAL SUPPLIES	0	0	0	3,880

CONTRACTUAL SERVICES

572-6300	Professional Services				
572-6301	Communication				1,980
572-6302	Travel and Training				2,000
572-6303	Advertising				37,435
572-6304	Printing and Binding				
572-6305	Electricity				3,360
572-6308	Repair and Maintenance				200
572-6309	Rentals				6,600
572-6310	Other Contractual Service				
572-6311	Other Professional Services				595
572-6312	Professional Dues				1,400
572-6314	Insurance				765
572-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	0	0	0	54,335

CAPITAL

572-6504	Machinery & Equipment				
572-6508	Computer Equipment				
572-6510	Furniture & Fixtures				
572-6560	Capitalized Software				
	TOTAL CAPITAL	0	0	0	0

FLOW THROUGH EXPENDITURES

572-7201	Chamber Of Commerce	19,548			
572-7202	Cain Center	79,494	105,350	123,223	105,350
572-7203	AVIP	74,282	57,000	66,670	
572-7204	Henderson Cty. Fair Park Complex*	49,521	38,000	44,447	38,000
572-7205	Athens Little Theater	1,564			
572-7206	Henderson Cty. Historical Society	5,473	5,400	6,316	5,400
572-7207	East Texas Arboretum	19,548	15,000	17,545	15,000
572-7208	Northeast Texas Center for the Arts				
572-7209	AVIP (Excess)				
	TOTAL CONTRACTUAL SERVICES	249,430	220,750	258,201	163,750

TOTAL EXPENDITURES	249,430	220,750	258,201	252,750
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*Includes amendments during fiscal 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	2008-09 Budget	2008-09 Est Act	2009-10 Budget
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AIRPORT REVENUE

OPERATING REVENUE

4348.1	Ingress/Egress Permit Fee				
4348.2	Land/Building Lease	2,496	3,669	4,426	4,426
4348.20	Hanger Rent	30,841	28,808	31,000	31,000
4348.3	Instruction and Plane Rental	88	100	100	
4348.4	Aircraft Charter and Taxi	223	185	185	185
4348.5	Airport Sales	109	150	200	200
4348.6	Aircraft Maintenance	368	300	300	300
4348.7	Fuel Sales	619	1,000	700	700
4348.8	Flying Club			500	500
4348.9	Ramp Tie Down			200	200
4363	Oil/Gas Rents and Royalties				
Total Operating Revenue		34,744	34,212	37,611	37,511

INTRAGOVERNMENTAL RECEIPTS

4501	Local Match				
4510	Operating Transfers-Fund 10				
4558	Operating Transfers-Fund 58				

Total Intragovernmental Receipts

INTERGOVERNMENTAL RECEIPTS

4601	Grant Revenue				
Total Intergovernmental Receipts					

REIMBURSING REVENUE

4799	Other Reimbursing Revenue				
Total Reimbursing Revenue					

OTHER NON-OPERATING

4801	Interest	1,150	800	1,200	1,200
4899	Miscellaneous Revenue				
Total Other Non-Operating		1,150	800	1,200	1,200

OTHER FINANCING SOURCES

4920	Note Proceeds				
4930	Donations				
Total Other Financing Sources					

Total Financing Sources

TOTAL REVENUES		35,894	35,012	38,811	38,711
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Fund: Airport

Expense Summary

Expenditure Classification	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Budget	2008-09 Est.Act.	2009-10 Budget
Personal Services								
Supplies	3,476	691	2,428	4,773	2,546	4,320	2,600	5,000
Contractual Services	5,725	6,842	5,896	9,747	6,673	11,518	8,127	11,490
Long Term Debt								
Capital Improvements								
Operating Transfers		606				15,000		
Total Expense	9,201	8,140	8,324	14,520	9,219	30,838	10,727	16,490

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est. Actual	2009-10 Budget
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AIRPORT

SUPPLIES

536-6201	Office Supplies	10			
536-6202	Operating Supplies	1,058	2,320	1,200	1,800
536-6203	Repair & Maint Supplies	1,367	2,000	1,400	2,000
536-6204	Small Tools & Equipment				
536-6205	Postage	112			
536-6207	Fuel				1,200
	TOTAL SUPPLIES	2,547	4,320	2,600	5,000

CONTRACTUAL SERVICES

536-6300	Professional Service		618	150	150
536-6303	Advertising	144			
536-6305	Electricity	3,383	4,200	4,700	4,800
536-6307	Water and Wastewater Services	616	600	600	600
536-6308	Repair & Maintenance		2,000	700	2,000
536-6309	Rentals	611			
536-6310	Other Contractual Service		2,000		2,000
536-6314	Insurance	1,918	2,000	1,977	1,940
536-6399	Miscellaneous		100		
	TOTAL CONTRACTUAL SERVICES	6,672	11,518	8,127	11,490

Long Term Debt

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

CAPITAL

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

OPERATING TRANSFERS

536-6611	Operating Transfers-Airport Grants				
536-6658	Operating Transfers-Fund 58		15,000		
	TOTAL OPERATING TRANSFERS		15,000		
	TOTAL EXPENDITURES	9,219	30,838	10,727	16,490

*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	2007-08 Actual	2008-09 Budget	2008-09 Est Act	2009-10 Budget
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GENERAL OBLIGATION CAPITAL PROJECTS
REVENUE

OTHER NON-OPERATING

4801 Interest Earned _____

Total Other Non-Operating

OTHER NON-OPERATING

4910 Bond Proceeds

4930 Donations _____

Total Other Financing Sources

TOTAL REVENUES _____

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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GENERAL OBLIGATION CAPITAL PROJECTS
EXPENDITURES

SUPPLIES

503-6201	Office Supplies				
503-6204	Small Tools & Equipment				
	Total Supplies	0	0	0	0

CONTRACTURAL SERVICES

503-6300	Professional Services				
503-6399	Miscellaneous				
	Total Contractual Services	0	0	0	0

LONG TERM DEBT

503-6440	Fiscal Agent Fees				
503-6476	Bond Issuance Costs				
	Total Long Term Debt	0	0	0	0

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				
	TOTAL CAPITAL OUTLAY	0	0	0	0

OPERATING TRANSFERS

503-6620	Operating Transfers - Fund 20				
	TOTAL OPERATING TRANSFER	0	0	0	0

	TOTAL EXPENDITURES	0	0	0	0
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Account Number	Description	2007-08 Actual	2008-09 Budget	2008-09 Est Act	2009-10 Budget
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UTILITY CAPITAL PROJECTS
REVENUE

OTHER NON-OPERATING			
4801	Interest Earned	160,000	101,860
	Total Other Non-Operating	160,000	101,860
OTHER NON-OPERATING			
4910	Bond Proceeds		
4930	Donations		
	Total Other Financing Sources		
	TOTAL REVENUES	160,000	101,860

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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UTILITY CAPITAL PROJECTS
EXPENDITURES

SUPPLIES

503-6201	Office Supplies				
503-6204	Small Tools & Equipment				
Total Supplies		0	0	0	0

CONTRACTURAL SERVICES

503-6300	Professional Services				
503-6399	Miscellaneous				
Total Contractual Services		0	0	0	0

LONG TERM DEBT

503-6440	Fiscal Agent Fees				
503-6476	Bond Issuance Costs				
Total Long Term Debt		0	0	0	0

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	50,000		1,397,000	
565-6530	Public Facilities:Water/WW	1,200,000		149,700	
TOTAL CAPITAL OUTLAY		1,250,000	0	1,546,700	0

OPERATING TRANSFERS

503-6620	Operating Transfers - Fund 20				
TOTAL OPERATING TRANSFERS		0	0	0	0

TOTAL EXPENDITURES		<u>1,250,000</u>	<u>0</u>	<u>1,546,700</u>	<u>0</u>
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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	2007-08 Actual	2008-09 Budget	2008-09 Est Act	2009-10 Budget
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MUNICIPAL COURT TECHNOLOGY FEES REVENUE

COURT/PUBLIC SAFETY				
4201.6	MUNICIPAL COURT TECH. FEES	5,994	5,980	6,000
	Total Court/Public Safety	5,994	5,980	6,000
OTHER NON-OPERATING				
4801	Interest	228	249	250
	Total Other Non-Operating	228	249	250
	TOTAL REVENUES	6,222	6,229	6,250

Account Number	Description	2007-08 Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 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				
	Total Supplies	<hr/> 92			

CONTRACTURAL SERVICES

550-6308	Repair and Maintenance	2,939		3,279	3,279
	Total Contractual Services	<hr/> 2,939		3,279	3,279

LONG TERM DEBT

550-6420	Capital Lease/Note Principal	1,045			
550-6430	Capital Lease/Note Interest	5			
	Total Long Term Debt	<hr/> 1,050			

CAPITAL OUTLAY

550-6508	Computer Equipment	699		667	
		<hr/> 699		667	

	TOTAL EXPENDITURES	<hr/> <hr/> 4,780		3,946	3,279
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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 by Council as necessary as projects are approved and expenditures are incurred from year to year 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 31 - Downtown Capital Improvements Fund

This fund was established to account for donations dedicated to capital projects and maintenance in the downtown square or central business district area. Original projects included new brick side walks and decorative street lights.

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**

- 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. 3rd 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. 5th 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.

2009-10

- A. Property Tax rate set at .518512. Valuations increases in property account for \$80,159 in increased revenue. Rate increase adds \$ 232,528 to revenue.
- B. No sales tax increase is expected after a decrease in revenue from the prior year of \$467,000.
- C. No cost of living raises are budgeted for employees, only merit increase of 3.8% for employees not at the top of their grade.
- D. Most capital expenditures in the General Fund are cut due to the drastic decrease in sales tax revenue. Some increases in operating costs are still expected in items such as medical and dental insurance.
- E. TMRS matching percentages are set to increase due to market and actuarial changes. This years increase is from 16.30% to 16.37%. Full funding percentage would be 21.83%. 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.
- F. A Tourism Department is established to handle the expenditure of Hotel/Motel tax funds. One new Director position approved for this department.
- G. Even with the tax increases and cuts, the budget still calls for using \$178,304 from priors years unallocated reserves to balance the General Fund.
- H. A rate increase averaging 3% is implemented for Utility Fund operations as per the rate study approved in 2008-09.

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 the 7% Hotel/Motel tax in accordance with State law and to account for the expenditure of those funds.

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 12

72 Tourism

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 \$5000. 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.
- 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.
- 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 10-01-09**

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	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 Main. Technician	Grade 14	7
Records Clerk	Grade 14	1

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

Administrative Secretary	Grade 16	1
Finance Clerk	Grade 16	1
Public Health/Safety Coord.	Grade 16	1
Crew Foreman	Grade 16	6

Director of Tourism	Grade 17	1
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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

Utility Supt.	Grade 23	1
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Human Resources Director	Grade 26	1
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Director of Planning/Dev.	Grade 27	1
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Director of Utilities	Grade 28	1
Fire Chief	Grade 28	1
Police Chief	Grade 28	1

ACM/Director of Finance	Grade 29	1
ACM/City Secretary	Grade 29	1

City Administrator	Grade CA	1
--------------------	----------	---

(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	12
Police Corporal	P-2	5
Police Sergeant	P-3	5
Police Lieutenant	P-4	2
Assistant Police Chief	P-5	1

TOTAL FUNDED POSITIONS

122

CIVIL SERVICE POSITIONS

The City of Athens Firefighters' and Police Officers' Civil Service classifications amendment was adopted by the City Council, Ordinance Number 0-16-08 on June 23, 2008 and adopted by the Civil Service Commission on June 4, 2008

CLASSIFICATION	NUMBER OF EMPLOYEES
----------------	---------------------

POLICE DEPARTMENT

Assistant Police Chief*	1
Police Lieutenants	2
Police Sergeants	5
Police Corporals	5
Patrol/CID	12
Total Police	25

FIRE DEPARTMENT

Assistant Fire Chief**	1
Battalion Chief/Fire Marshal	1
Fire Captains	3
Fire Lieutenants	3
Firefighters	18
Total Fire	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									Maximum
	1	2	3	4	5	6	7	8	9	
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	1	2	3	4	5	6	7	8	9	Maximum 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	1	2	3	4	5	6	7	8	9	Maximum 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 Imp. 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 ½ cent sales tax (authorized by the voters on May 5, 1991) which is dedicated to economic and industrial development. The A.E.D.C. board is appointed by the City Council. These budgets represent portions of the overall municipal operation for the City of Athens.

**Appendix
A-1**

**ATHENS MUNICIPAL
WATER AUTHORITY**

**2009-2010
BUDGET**

Table of Contents

	<u>Page</u>
Description of Operations	1
Property Tax Documents	3
Debt Service Fund	9
Tax Fund	12
Revenue Fund	20
Inspection Expenses	24

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

2009 - 2010

RESOLUTION

A RESOLUTION ADOPTING A TAX RATE FOR THE ATHENS MUNICIPAL WATER AUTHORITY FOR THE TAX YEAR 2009.

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 \$.120993/\$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 2009 as follows:

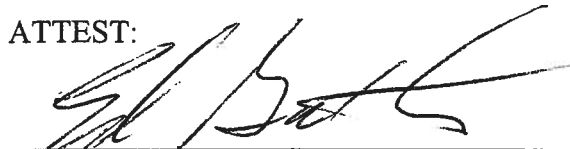
\$0.120993	For the purposes of maintenance and operations
\$0.000000	For the payment of principal and interest on debt of the Authority
\$0.120993	Total Tax Rate

PASSED AND APPROVED, this the 8th day of September, 2009.



ATHENS MUNICIPAL WATER AUTHORITY
President, Board of Directors

ATTEST:



ATHENS MUNICIPAL WATER AUTHORITY
Secretary, Board of Directors

RESOLUTION

A RESOLUTION ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2009 AND ENDING SEPTEMBER 30, 2010.

WHEREAS, A budget estimate for the revenues and expenditures of said A.M.W.A for the fiscal year beginning October 1, 2009 and ending September 30, 2010 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 Five Hundred Nineteen Thousand, Two Hundred Dollars (\$519,200) be appropriated out of the Tax Fund for payment of expenses.

SECTION 2: That the sum of One Hundred Seventeen Thousand, Seven Hundred Sixty-Three Dollars (\$117,763) 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 8th day of September, 2009.


ATHENS MUNICIPAL WATER AUTHORITY
President, Board of Directors

ATTEST:

ATHENS MUNICIPAL WATER AUTHORITY
Secretary, Board of Directors

CERTIFICATION OF 2009 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

2009 Appraisal Roll Information

Total Appraised Value	\$1,522,684,740
Total Taxable Value	\$ 646,133,230

7/22/2009
Date


Bill Jackson, Chief Appraiser

Received by:

7/27/09
Date


Daniel Hopkins

<u>Appraised Value</u>	<u>Taxable Value</u>
HCAD - \$1,444,819,640	HICAD - \$ 568,268,130
TYP - \$ <u>77,865,100</u>	TYP - \$ <u>77,865,100</u>
TOTAL \$1,522,684,740	TOTAL \$ 646,133,230

FROZEN TAX CEILING	\$
FROZEN VALUE	\$
H/S CAP LOSS	\$ 7,158,880

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Athens Municipal Water Authority
Analysis of Property Tax Values

Year	Taxable Valuation	Tax Rate	Tax Levy	Collections* Thru 07/31/09	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	274,828	100.00%
1982	210,000,000	0.146900	298,458	298,436	99.99%
1983	218,811,573	0.129900	264,813	264,778	99.99%
1984	264,121,708	0.117760	264,000	263,976	99.99%
1985	242,285,178	0.144174	324,977	324,934	99.99%
1986	266,741,449	0.134052	357,573	357,351	99.94%
1987	271,255,342	0.147200	399,288	399,070	99.95%
1988	294,676,858	0.140100	412,842	412,564	99.93%
1989	292,971,780	0.140100	410,453	410,232	99.95%
1990	291,535,966	0.140000	408,150	407,864	99.93%
1991	287,923,344	0.140000	403,093	402,827	99.93%
1992	283,408,535	0.147020	416,667	416,356	99.93%
1993	282,601,225	0.147020	415,480	415,185	99.93%
1994	286,815,209	0.147020	421,675	421,288	99.91%
1995	301,301,223	0.147020	442,973	442,653	99.93%
1996	324,050,933	0.144080	466,892	466,482	99.91%
1997	350,569,091	0.144000	504,819	504,426	99.92%
1998	360,378,555	0.143180	515,990	515,464	99.90%
1999	374,940,291	0.138520	519,367	518,830	99.90%
2000	411,751,093	0.124673	513,342	512,631	99.86%
2001	437,513,608	0.124673	545,461	544,364	99.80%
2002	467,729,721	0.124673	583,133	581,993	99.80%
2003	492,026,087	0.124673	613,424	611,730	99.72%
2004	517,483,942	0.124673	645,163	643,022	99.67%
2005	523,526,090	0.124673	652,696	649,324	99.48%
2006	555,060,550	0.124673	692,011	687,173	99.30%
2007	596,094,040	0.124673	743,168	736,022	99.04%
2008	629,294,650	0.124673	784,561	757,932	96.61%
2009	646,133,230	0.124673	805,554	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	2007-08 Actual	2008-09 Budget	2008-09 Est Actual	2009-10 Budget
REVENUE					
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	2007-08 Actual	2008-09 Budget	2008-09 Est Actual	2009-10 Budget
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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
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The Authority Has No Outstanding Indebtedness

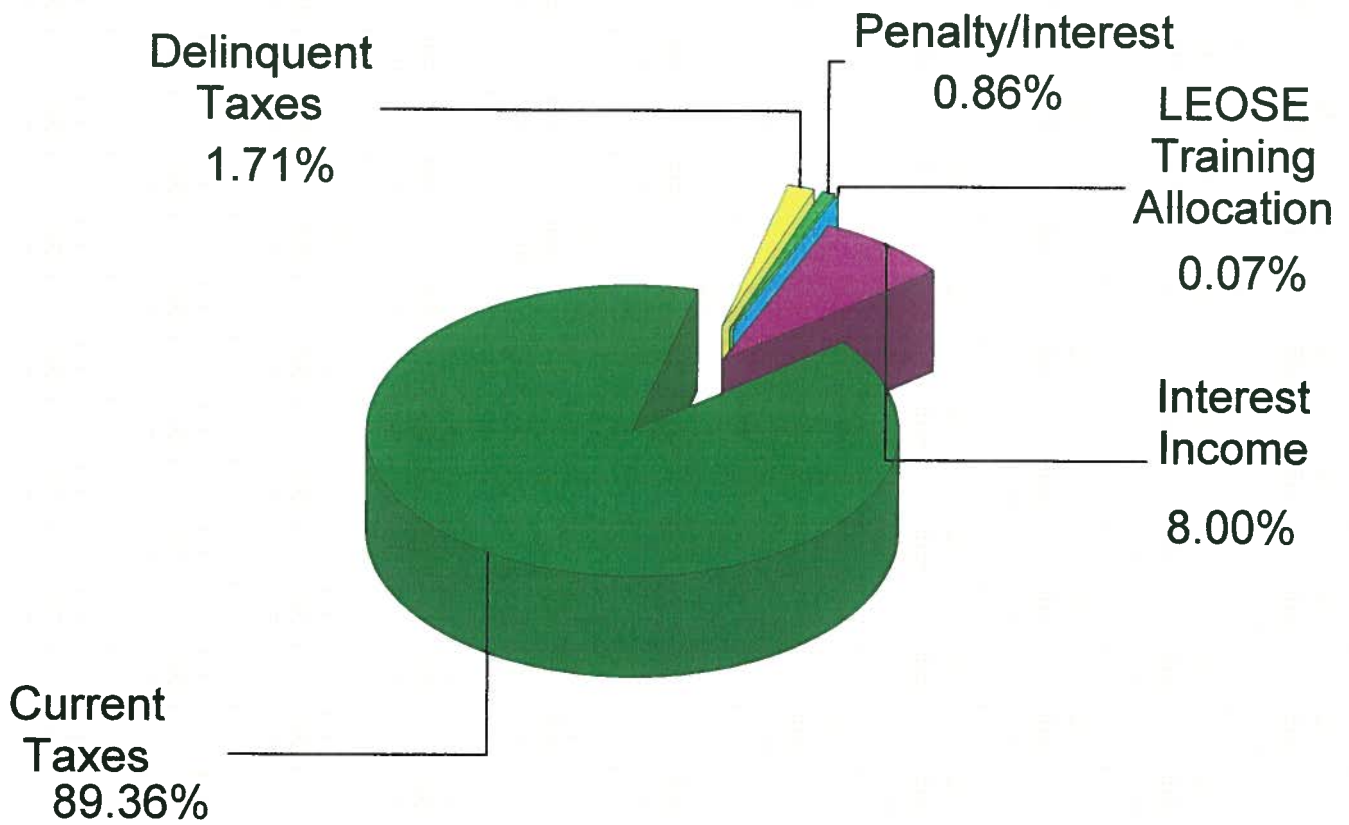
**ATHENS MUNICIPAL WATER AUTHORITY
GENERAL DEBT SERVICE OBLIGATIONS 2009-10 FISCAL YEAR**

Description	Principal	Interest	Fiscal Agent Fees	Payoff Date	Current Monthly Payment	Original Note	Principal Balance At 09/30/10
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	\$0.00	\$0.00		\$0.00		\$0.00
	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00
Total For Capital Leases/Other	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00
TOTALS FOR DEBT SERVICE	\$0	\$0	\$0		\$0		\$0

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 2009-10 Budget

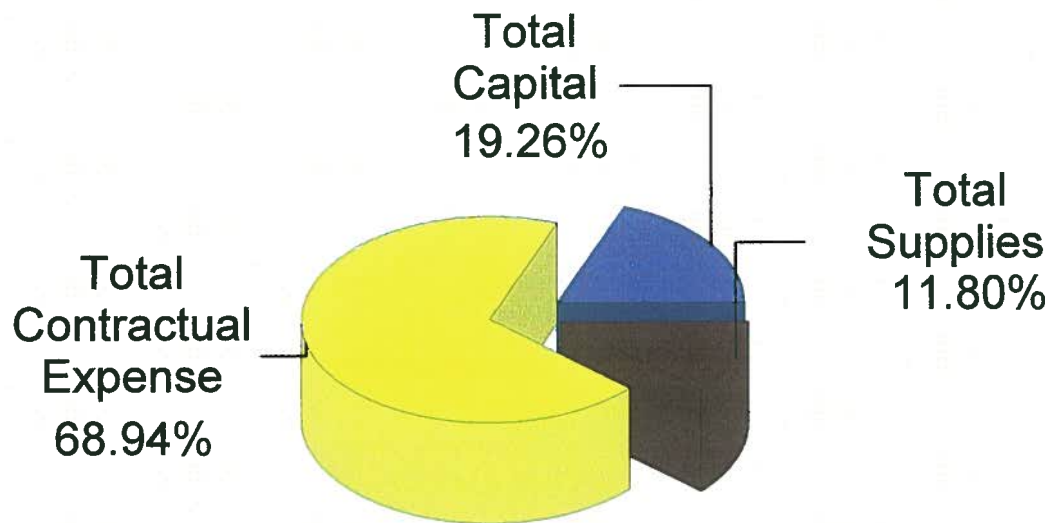


Athens Municipal Water Authority

TAX FUND Operating Budget

Account No.	Account Description	2007-08 Actual	2008-09 Budget	2008-09 Est Actual	2009-10 Budget
REVENUE					
4011	Current Taxes	\$738,820	\$784,561	\$775,000	\$781,776
4012	Delinquent Taxes	13,438	15,000	17,500	15,000
4015	Penalty/Interest	4,721	5,000	18,000	7,500
43W2	Operating Transfers - Debt Service				
4601	Grant Revenue				
4721	LEOSE Training Allocation	598	590	591	591
4801	Interest Income	71,063	72,000	72,000	70,000
4901	Miscellaneous Revenue	45,142			
4940	Sale of Capital Assets				
	Total Revenue	873,783	877,151	883,091	874,867

Tax Fund Expenditures 2009-10 Budget



Athens Municipal Water Authority

TAX FUND Operating Budget

Account No.	Account Description	2007-08 Actual	2008-09 Budget	2008-09 Est Actual	2009-10 Budget
EXPENDITURES					
575-6201	Office Supplies	599	600	100	600
575-6202	Operating Supplies	11,914	31,200		31,200
575-6203	Repair and Maintenance Supplies	14,573	29,355	12,000	28,880
575-6204	Small Tools and Equipment	564	600	150	600
575-6206	Subscriptions,Books,Periodicals				
	Total Supplies	27,650	61,755	12,250	61,280
575-6300	Professional Services	95,332	87,500	68,000	87,500
575-6301	Communication	606	700	700	700
575-6302	Travel and Training		2,000	1,000	2,000
575-6303	Advertising	1,723	1,200	500	1,200
575-6304	Printing and Binding		200		200
575-6305	Electricity	2,064	2,100	2,100	2,100
575-6308	Repair & Maintenance Service	32,537	183,100	120,000	154,600
575-6309	Rentals				
575-6310	Other Contractual Services	150		300	300
575-6312	Audit Expense	3,000	3,500	3,500	4,500
575-6313	Outside Legal Expense	11,764	30,000	20,000	30,000
575-6314	Insurance Expense	14,080	15,000	13,447	15,000
575-6316	Management Expense	30,000	30,000	30,000	30,000
575-6320	Federal/State Licensing	5,862			
575-6321	Tax Collection Fee	13,920	10,000	10,000	10,000
575-6322	Appraisal Expense	7,318	12,000	12,000	12,000
575-6332	Water Board Meeting Exp		400		400
575-6333	Election Expense		700		4,420
575-6399	Miscellaneous	470	3,000		3,000
	Total Contractual Expense	218,826	381,400	281,547	357,920
575-6505	Contingency				
	Total Reserves	0	0	0	0
575-6501	Land	4,292			
575-6502	Buildings				
575-6503	Impr. O/Than Buildings	3,400			
575-6504	Machinery & Equipment	10,568			100,000
575-6506	Vehicles				
675-6508	Computer Equipment				
575-6530	Public Facilities: Water/Wastewater	422,182		52,702	
575-6531	Future Water Sources				
	Total Capital	440,442	0	52,702	100,000
575-6810	Bad Debt Expense	175			
	Total Expenditures	687,093	443,155	346,499	519,200

**Athens Municipal Water Authority
Tax Fund
Request For 2009 - 2010 Budget Year**

575-6202 - Operating Supplies **\$ 31,200**

1. Fluoride 31,200

575-6203 - Repair And Maintenance Supplies **\$28,880**

1. On-Line turbidity meter calibrations primary & secondary kits. 1,250

2. Chlorine injector maintenance kits. 500

3. On-Line chlorine analyzer maintenance kits. 300

4. Misc. repair supplies. 16,530

5. Five tons of anthracite. 7,300

6. Stand by, replacement water call signal AGM modules 3,000

575-6308 - Repair And Maintenance Services **\$154,600**

1. Annual flow meter calibrations. 2,000

2. Sludge pumped from lagoons. 100,000

3. Misc. repairs on pumps and equipment by contractors. 20,000

4. Mowing & plowing lagoon sludge disposal sight 20,000

5. Two replacement backwash valves for filter #3 & #4 12,600

575-6504 - Machinery And Equipment **\$100,000**

1. Up grade SCADA system to contentiously monitor flows and levels 100,000

575-6530 - Public Facilities: Water/Wastewater

**Athens Municipal Water Authority
Tax Fund
Request for 2009-2010 Budget year**

- 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 \$1,250.
- 575-6203** The On-Line Chlorine analyzers need a 6 month maintenance kit. The cost for 2 will be \$300.
- 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
- 575-6208** To pump 1,000,000 gallons of sludge from the lagoons at .10 cents per gallon, it will cost \$100,000.
- 575-6308** To maintain the sludge disposal sight of grass and plowing after applying sludge, it will cost \$20,000.
- 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.
- 575-6504** To up grade SCADA (Supervisory Control And Data Acquisition) system to continuously monitor flows & levels, this will cost approximately \$100,000.

Athens Municipal Water Authority
2009-2010
Account Break Down

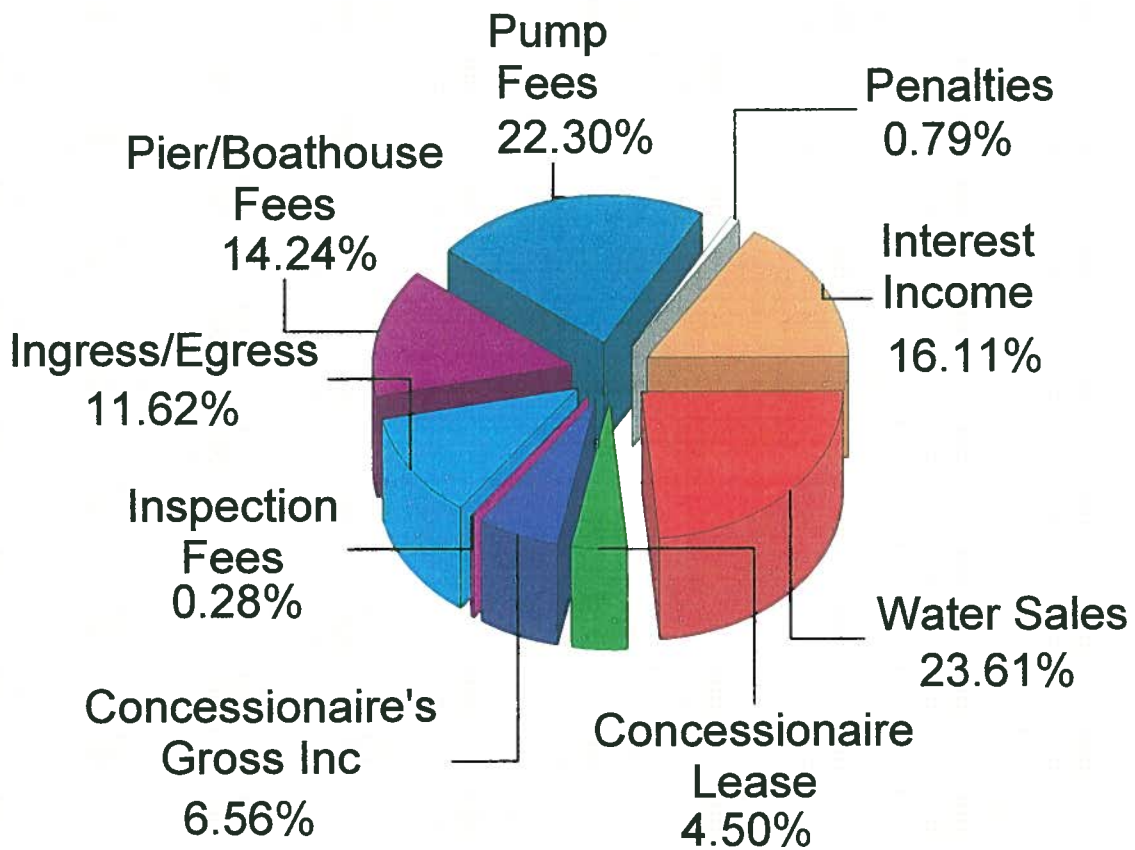
- 6201- Office Supplies** - office stationary, staples, paperclips, adding machine tape, computer paper, file folders, computer disks, high lighters, desk calendar and planner, tape, and etc.
- 6202- Operating Supplies** - Fluoride
- 6203 - Repair and Maintenance** - Repairs to on-line equipment, valves at plant & lagoons, small pump, motor, electrical, & PVC repairs, light bulbs, sprinkler system repairs, & chemical feed pump repairs.
- 6204 - Small Tools**- Filing cabinets, & any special tool that will be used and stay at plant.
- 6206- Subscriptions, Books and Periodicals**
- 6300- Professional Services** - surveying and engineering services.
- 6301- Communication** - control loop to royal mountain ground storage.
- 6302- Travel and Training** - Board Member travel.
- 6303- Advertising** - bid advertising for purchase of various services and equipment needs.
- 6304- Printing and Binding** - Misc. Printing and binding as needed
- 6305 - Electricity** - Guard Lights at boat ramp
- 6308- Repair and Maintenance** - Rewinding motors, major electrical repairs, sludge pumped from lagoons, & repairs on phone loop problems by contractor.
- 6309 - Rentals**
- 6310- Other Contractual Services** - contractual service that does not fall into any other line item
- 6312- Audit Expense** - required annual audit
- 6313- Outside Legal Expense** - Legal opinions from outside attorneys.

- 6314- Insurance Expense - Property liability and property damage insurance.**
- 6316- Management Expense - City of Athens management fee.**
- 6320- Federal/State Licensing**
- 6321- Tax Collection Fee - Henderson County fees for collection of taxes**
- 6322- Appraisal Expense - Henderson County Appraisal fees**
- 6332- Water Board Meeting Expense - Misc. expenses for meetings.**
- 6333- Election Expense - Expense incurred for AMWA elections.**
- 6399- Miscellaneous - Misc. contractual services that is not covered by other line items.**
- 6501- Land**
- 6502- Buildings**
- 6503- Improvements other than Buildings**
- 6504- Machinery & Equipment**
- 6506- Vehicles**
- 6508- Computer Equipment**
- 6530- Public Facilities: Water/Wastewater**
- 6531- Future Water Sources**
- 6810- Bad Debt Expense**

REVENUE FUND

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

Revenue Fund Income 2009-10 Budget

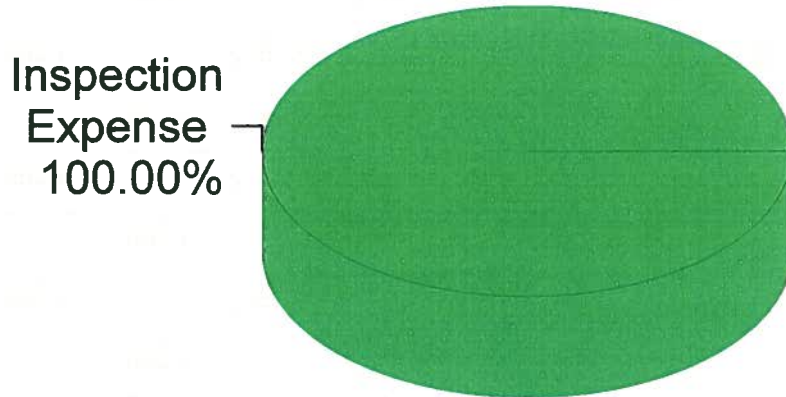


Athens Municipal Water Authority

REVENUE FUND Operating Budget

Account No.	Account Description	2007-08 Actual	2008-09 Budget	2008-09 Est Actual	2009-10 Budget
REVENUE					
4101	Water Sales	61,139	63,000	63,000	63,000
4363	Oil/Gas Rents and Royalties				
4363-1	Concessionaire Lease	11,024	12,000	11,179	12,000
4363-2	Concessionaire's Gross Inc	16,642	17,000	17,445	17,500
4380	Inspection Fees	1,038	800	750	750
4381	Ingress/Egress	29,881	30,000	30,178	31,000
4382	Pier/Boathouse Fees	36,947	38,000	38,000	38,000
4383	Pump Fees	59,009	59,500	59,500	59,500
4384	Penalties	2,090	2,100	2,100	2,100
4901	Interest Income	45,709	38,000	43,166	43,000
4977	Miscellaneous Revenue				
	Total Revenue	263,480	260,400	265,318	266,850

Revenue Fund Expenditures 2009-10 Budget



Athens Municipal Water Authority

REVENUE FUND Operating Budget

Account Number	Account Description	2007-08 Actual	2008-09 Budget	2008-09 Est Actual	2009-10 Budget
EXPENDITURES					
575-6201	Office Supplies				
575-6300	Professional Services				
575-6315	Inspection Expense	93,096	103,649	76,986	117,763
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>93,096</u>	<u>103,649</u>	<u>76,986</u>	<u>117,763</u>

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

2009-2010

Account Number	Description	Prior Year Actual	2008-09 *YE Budget	2008-09 Est.Actual	2009-10 Budget
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AMWA INSPECTION

PERSONAL SERVICES

567-6100	Longevity	1,030	1,084	1,084	1,132
567-6101	Salaries	45,154	46,703	46,703	46,703
567-6102	Overtime	988	2,000	988	2,000
567-6103	FICA	3,703	3,954	3,883	4,797
567-6104	Group Insurance	5,361	5,895	6,196	6,196
567-6105	Retirement	7,274	8,270	8,120	10,255
567-6106	Workers Compensation	355	561	524	522
567-6109	Incentive Pay	720	900	900	900
567-6110	Vacation Buy Back				
567-6111	Accrued Vacation Payout				5,388
567-6112	Accrued Sick Leave (Civil Service)				
567-6113	Holiday Premium Pay	804	1,000	1,077	1,200
567-6114	Accrued Compensatory Time Pay				5,388
		65,389	70,367	69,475	84,481

SUPPLIES

567-6201	Office Supplies	68	150	50	150
567-6202	Operating Supplies	1,646	6,000	1,200	6,000
567-6203	Repair & Maint Supplies	397	6,500	800	6,500
567-6204	Small Tools & Equipment	642	200	492	200
567-6205	Postage	251	350	300	350
567-6206	Subscriptions,Books,Periodicals		50		50
567-6207	Fuel	4,141	6,900	3,000	6,900
567-6208	Computer Software				
	TOTAL SUPPLIES	7,145	20,150	5,842	20,150

CONTRACTUAL SERVICES

567-6300	Professional Services	5,013	9,000	648	9,000
567-6301	Communication	351	936	350	936
567-6302	Travel and Training		350	168	350
567-6303	Advertising	46	46		46
567-6305	Electricity	94	100	103	100
567-6308	Repair and Maintenance	300	2,500	400	2,500
567-6309	Rentals		200		200
567-6310	Other Contractual Services				
567-6399	Miscellaneous	31			
	TOTAL CONTRACTUAL SERVICES	5,835	13,132	1,669	13,132

CAPITAL

567-6506	Vehicles				
		14,727			
	TOTAL CAPITAL	14,727			

	TOTAL EXPENDITURES	93,096	103,649	76,986	117,763
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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**

MEMORANDUM

TO: Athens City Council

FROM: Brian J. Malone
President



DATE: September 4, 2009

SUBJECT: AEDC Budget 2009-2010



**Economic Development
Corporation**

The Athens Economic Development Corporation Board of Directors voted in a special meeting on August 28, 2009 to approve the attached budget. The AEDC Board of Directors is asking for the City Council to approve the budget as presented. The Board and I have worked on the budget for some time and believe it to be a fair projection of anticipated revenues and expenses.

I have attached a copy of the 2009-10 budget. The Budget has two sections, Revenue and Expenses. This budget marks a change in previous years' presentations in that the Expense budget is broken into Seven (7) major categories. The seven categories are: Business Park Expenses; Economic Development Projects; Equipment/Software; Marketing; Operations; Personnel; and Professional Services. Each major category is supported by specific line items which provide proposed expenditure details.

Revenue

Total Revenue for the Corporation is expected to be \$1,118,992. A decrease in sales tax revenue is forecasted from \$1,145,000 to \$1,040,000 a 10% decrease from last years budgeted amount. The current actual revenue is expected to be 7.8% below last years budgeted amount. The estimate of sales tax revenue for next fiscal year is a very conservative estimate. Other components of the revenue stream are from interest and lease payments from Winning Strategies.

The projected fund balance for the end of 2008-09 budget is \$1,079,000. This allows the EDC to operate without borrowing and to make incentive proposals for new industry that may be considering Athens. The EDC may also need to look at acquiring additional sites. This will position the EDC for future expansion.

Expenses

Total Expenses are projected to be \$2,197,922. This total is significantly higher due to the addition of Un-designated Projects category which totals \$1,473,340. If this amount is deducted the expense budget is only \$53,000 more than last year. The major expense budget items are discussed below.

Business Park Maintenance includes landscaping maintenance for AEDC's 5 acre lot and infrastructure repair. Enterprise Drive is in need of road repairs in several areas. \$20,000 has been budgeted to repair the concrete roads in the business park. The \$20,000 is an estimate and may vary according to actual cost.

The **Economic Development** portion of the budget currently totals \$1,812,368. This represent a major increase because of the un-designated projects being added. If the un-designated projects are removed the total would be 342,250. Last years budget totaled just more than \$390,000. This section includes incentives that have already approved for Maximus, Schneider Electric, The Cain Center and the ORCA agreement. This budget also has funds dedicated to continue funding for the Certified Retirement Program. There is a new proposed expenditure which is for Downtown Redevelopment. These funds may be used for planning or an actual project.

The **Equipment/software** line item remains the same as last year. The anticipated expenditure for the coming year will be to replace a desktop, camera, printer and other electronic/computer equipment.

The **Marketing** budget can be a maximum of 10 percent of actual sales tax revenues. Based on our projected budget of \$1,040,000 the maximum budget could be \$104,000. The actual budget totals \$94,500. This represents a dramatic increase in marketing expenditures as compared to previous years. AEDC will aggressively market Athens using a multi prong program. This program will place AEDC in front of decision makers at the corporate and the site selector level. AEDC will continue improving its website and will update and publish a new community profile. Additionally, AEDC will partner with regional and state allies to promote Athens which will reduce the cost per contact versus a stand-alone marketing program. Included in the marketing budget is any travel cost that will be incurred. Also, included in the marketing budget is an upgraded copier system. This will allow us to do in-house production of newsletters, profiles, and other collateral material.

The **Operations** budget has been increased by \$6,300 from last years budget amount of \$42,930. New line items have been added for a security system, legal advertising, temporary help, and travel.

Personnel. Previously Travel was itemized in the Personnel budget. The expenditures for this account have been transferred to Operations. The personnel includes the presidents and executive assistants positions.

The **Professional Services** Budget includes fees for accounting, audit, legal fees, and surveying. The total amount budgeted is the same as last years budget at \$19,500.

**Athens Economic Development Corporation
2009-10 Expense Summary**

Expenditure Summary	2008	2009
Business Park Maintenance	\$2,500	\$22,500
Economic Development Projects	\$390,240	\$1,816,590
Equipment/Software	\$6,000	\$6,000
Marketing	\$29,000	\$94,500
Operations	\$42,930	\$49,250
Personnel	\$172,127	\$189,653
Professional Services	\$19,500	\$19,500
Total Operations	\$662,297	\$2,197,992

**Athens Economic Development Corporation
2009-10 Business Park Maintenance Budget**

	2008	2009
Business Park Maintenance		
Landscaping	\$ 2,500	\$ 2,500
Road Repair	\$ -	\$ 20,000
Total Park Maintenance.	\$ 2,500	\$ 22,500

**Athens Economic Development Corporation
2009-10 Economic Development Projects Budget**

Economic Development Projects

DETAIL for Economic Development Projects :	Budget 2008-09	Budget 2009-10	Budget 2010-11	Budget 2011-12
Arboretum	\$ 4,000			
Argon	\$ 120,000			
Grants & Assistance Bio	\$ 5,000			
Maximus	\$ 50,000	\$ 135,000		
Schneider Electric	\$ 102,000	\$ 60,000	\$ 25,000	\$ 25,000
ORCA - Champion	\$ 6,240	\$ 6,250	\$ 6,250	\$ 6,250
I-Cool, LLC	\$ 18,000	-		
Precision Machine	\$ 80,000			
AVIP for CRP	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Cain Center		\$ 86,000		
Downtown Redevelopment		\$ 50,000		
Undesignated Projects		\$ 1,470,118		
Total Projects	\$ 390,240	\$ 1,812,368	\$ 36,250	\$ 36,250

**Athens Economic Development Corporation
2009-10 Equipment Software Budget**

	<u>2,008</u>	<u>2009</u>
Equipment & Software		
Equipment*	\$ 4,000	\$ 3,500
Software	\$ 2,000	\$ 2,500
Total	<u>\$ 6,000</u>	<u>\$ 6,000</u>

*Desk top for Admin Asst, digital camera
Fax machine, color printer, monitor,

**Athens Economic Development Corporation
2009-10 Marketing Budget**

NETEA

IAMC Sponsorships Twice per year	\$ 1,800
NTCAR	\$ 200
HAR	\$ 200
Annual Dues	\$ 1,000
Special Assessment	\$ 600
Travel	\$ 600
SEDC Consultants Forum	\$ 900
Travel	<u>\$ 1,000</u>

NETEA Total **\$ 6,300**

IAMC

Annual Dues	\$ 1,400
Conference Registration 2X	\$ 2,200
Travel	\$ 3,400
Reception 2x	<u>\$ 1,000</u>

IAMC Total **\$ 8,000**

Oncor

Registration for 2 shows @ \$1000 per show	\$ 2,000
Travel	<u>\$ 3,500</u>

Oncor Total **\$ 5,500**

Texas One

Annual Fee	\$ 1,000
Annual Conference Fee & Travel	\$ 800
1 Trade mission fee	\$ 1,000
Travel	<u>\$ 1,400</u>

Texas One Total **\$ 4,000**

I-20

Annual Dues	\$ 1,500
Events	\$ 1,000
Travel	<u>\$ 500</u>

I-20 Total **\$ 3,000**

Mid Texas

Annual Dues	\$ 1,500
Events (ICSC)	\$ 2,000
Travel	<u>\$ 1,500</u>

Mid Texas Total **\$ 5,000**

Consultants Forum

Area Development/Expansion Management	
Conference Registration 2X	\$ 3,300
Travel	\$ 1,700
Travel	<u>\$ 1,700</u>

Forum Total **\$ 6,700**

BMC/Joint Program

MDM Show	
Booth Rental	\$ 3,900
Rentals	\$ 1,000
Shipping	\$ 600
Travel x3	\$ 5,000
BIO 2010	\$ 3,000
Travel	<u>\$ 1,700</u>

BMC Total **\$ 13,500**

Advertising/Printing/Misc Sponsorship

Aerial Map	\$ 2,500
Booth Graphics and Re-do	\$ 4,000
Brochures/Newsletter	\$ 3,000
Chamber Magazine	\$ 1,300
Direct Marketing Trips	\$ 10,000
Demographic Data	\$ 1,000
Google	\$ 1,000
Hosting	\$ 2,000
Journal Communications ET Images	\$ 2,500
Map Ads	\$ 500
Promotional Materials	\$ 2,000
Website	\$ 5,000
Xerox Upgrade	\$ 3,400
Miscellaneous Sponsorships	\$ 4,300

Adv/Print/Spon Total **\$ 42,500**

Total Marketing **\$ 84,500**

**Athens Economic Development Corporation
2009-10 Operating Budget**

Operating Expenses	2008	2009
Copy Machine	\$ 3,000	\$ 2,800
D&O Insurance	\$ 5,000	\$ 5,000
Equipment Maintenance/IT Support	\$ 600	\$ 1,000
Janitorial	\$ 1,680	\$ 1,100
Legal Advertising	\$ -	\$ 1,000
Membership dues**	\$ 3,000	\$ 3,500
Miscellaneous	\$ 1,000	\$ 1,000
Mobile Phone	\$ 600	\$ 1,200
Office Rental	\$ 4,800	\$ 4,800
Office Supplies	\$ 5,500	\$ 4,500
Postage, shipping, delivery	\$ 1,400	\$ 2,000
Property Insurance/Liability Workers Comp	\$ 1,400	\$ 1,500
Security Monitoring	\$ -	\$ 450
Seminar/Training	\$ 3,000	\$ 3,000
Subscriptions, reference	\$ 300	\$ 1,000
Telecommunications	\$ 1,700	\$ 2,400
Temporary Work	\$ -	\$ 1,000
Travel	\$ 6,000	\$ 8,000
Utilities: Electric & Water	\$ 3,950	\$ 4,000
Total operating expenses	\$ 42,930	\$ 49,250

**Athens Economic Development Corporation
2009-10 Personnel**

	2008	2009
Personnel	\$ 172,127	\$ 189,653
President/CEO		
Salary	\$ 86,948	\$ 95,000
Auto Allowance	\$	6,000
Health Insurance/Allowance	\$	7,200
Incentive Plan	\$	10,000
FICA @ .062	\$	6,622
Medicare Part B @ .0145	\$	1,714
Retirement	\$	19,267
State UTA	\$	234
	\$ 134,683	\$ 146,036
Executive Assistant		
Salary and Wages Administrative Assistant	\$ 30,000	\$ 30,000
Health Insurance allowance	\$	5,000
FICA @ .062	\$	2,170
Medicare Part B @ .0145	\$	508
Retirement	\$	5,705
State UTA	\$	234
	\$ 37,444	\$ 43,617

**Athens Economic Development Corporation
2009-10**

Professional Services Budget

	<u>2008</u>	<u>2009</u>
Professional Services		
Accounting/Audit	\$ 3,500	\$ 3,500
Legal fees	\$ 12,000	\$ 12,000
Office Accounting		\$ 1,000
Surveying/Appraisal	\$ 4,000	\$ 3,000
Total Professional Services	<u>\$ 19,500</u>	<u>\$ 19,500</u>