

This budget will raise more total property taxes than last year by \$282,649 or 8.64%, and of that amount , \$25,149 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF ATHENS
Annual Operating Budget
2010-2011



ANNUAL OPERATING BUDGET

CITY OF ATHENS

October 1, 2010 through September 30, 2011

Randy Daniel Mayor

Jerry Don Vaught Mayor Pro Tem

Carol Barton Council Member

Aubrey Jones 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

Darlene Forshage Director of Tourism

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CITY OF ATHENS

Pam J. Burton
City Administrator

August 30, 2010

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

Honorable Mayor and Council Members:

The 2010-2011 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 \$8,355,095 this is an increase of \$66,319 from the current fiscal year, as amended. The General Fund budget is being projected with a tax rate of .552076 which is a .033564 increase.

Revenues have been projected at \$8,339,417 this figure includes Ad Valorem tax assessments of \$2,924,557 an increase of 5.65% from 2009-2010. Taxable property values decreased \$1,088,340 which resulted in a projected revenue decrease of \$5,643. Sales tax revenue has been estimated at \$3,300,000. 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 3.8 % 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 \$100,000. Included is continued support for Keep Athens Beautiful, Henderson County Library and the Henderson County Humane Society.

Utility Fund

The total Utility Fund budget is \$4,515,330 this is a decrease of \$343,181 from the 2009-2010 budget as amended. The proposed budget is based on the utility rate study performed in 2008-2009.

ATHENS CITY HALL

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

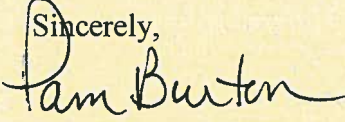
The proposed budget has no cost of living adjustment for city employees. City Employee Step and Grade is included which allows for a 3.8% increase for eligible employees on their anniversary date.

The proposed Utility Fund Budget includes a \$236,489 for capital projects.

Budget Summary

The total operating budget for the City of Athens for fiscal year 2010-2011 is \$13,728,158 this figure includes Airport Fund, Debt Service Fund, Community Development Fund (Hotel/Motel Tax) and the Capital Projects Funds.

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 2009-2011. With your continued assistance and guidance our goals and objectives will be met.

Sincerely,

Pam Burton
City Administrator

City of Athens, Texas

Mission Statement:

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

Organizational Goals:

City Council

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

City Employees

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

AN ORDINANCE ADOPTING A BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2010, AND ENDING SEPTEMBER 30, 2011, 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, 2010, and ending September 30, 2011, 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, 2010, and ending September 30, 2011 as submitted to Mayor and City Council by the City Administrator is hereby adopted and approved.

SECTION 2: That the sum of Eight Million, Three Hundred Fifty-Five Thousand, Ninety-Five Dollars (\$8,355,095) be appropriated out of the General Fund for payment of expenses.

SECTION 3: That the sum of Fifty-Six Thousand, One Hundred Thirty-Five Dollars (\$56,135) 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 Fourteen Thousand, Three Hundred Ninety-Three Dollars (\$214,393) be appropriated out of the Community Improvement Fund for the payment of expenses and to enhance and promote the tourism, convention, and hotel industries in the City of Athens.

SECTION 5: That the sum of Five Hundred Eighty-One Thousand, Four Hundred Fifty-Four Dollars (\$581,454) 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-Seven Thousand, Five Hundred Sixty-Five Dollars (\$577,565) 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 Three Million, Nine Hundred Thirty-Seven Thousand, Seven Hundred Sixty-Five Dollars (\$3,937,765) 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 Five Thousand, Seven Hundred Fifty Dollars (\$5,750) 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.

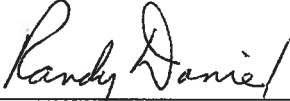
SECTION 10: Requisitions for encumbrances against, and the payment of money out of the various appropriations described in this ordinance shall be made by the City Administrator in accordance with provisions of the City Charter and State Law.

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 23rd DAY OF AUGUST, 2010.

PASSED AND APPROVED ON SECOND AND FINAL READING THIS THE 13th DAY OF SEPTEMBER, 2010.



Randy Daniel, Mayor

ATTEST:



Pam Watson, City Secretary

- August 13** **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 18** **Regular Workshop 11:30 a.m.**
Present Final Draft of Proposed Budget To Council(If Necessary)
- August 23** **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 1** **Special Session 11:30 a.m.**
2ND Public Hearing on Tax Increase
- September 3** **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 8** **Regular Workshop 11:30 a.m.**
- September 13** **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.

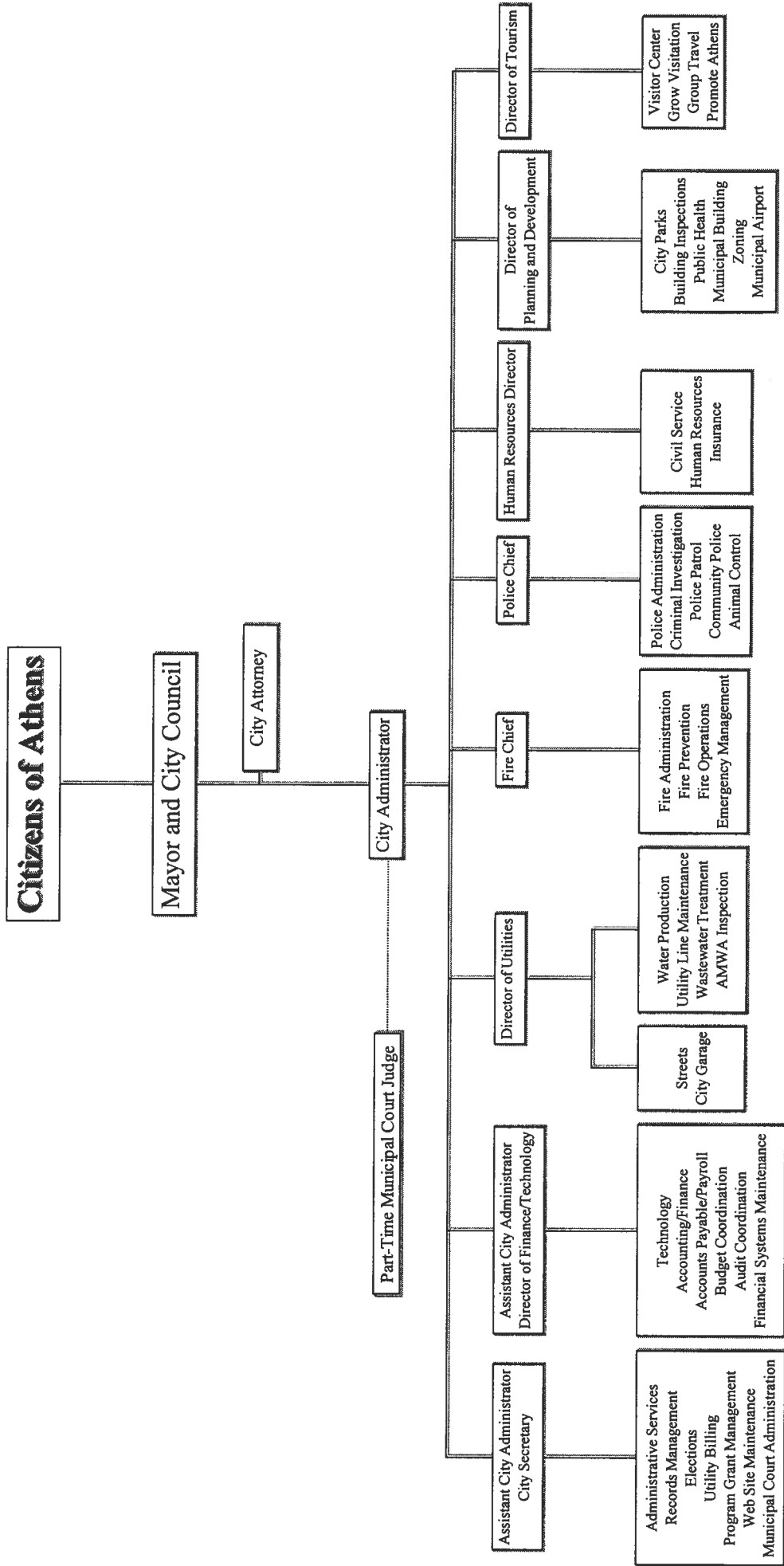
Expenditures are recorded on an accrual basis because they are measurable when they are incurred.

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	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Budget
REVENUES:						
General Fund	7,070,435	7,452,937	8,107,489	7,555,541	8,055,972	8,339,417
Airport Fund	44,833	8,824	35,894	39,930	38,711	40,339
Community Improvement Fund	177,655	213,093	249,479	226,900	252,750	226,900
Debt Service Fund	461,319	515,999	492,437	548,993	587,303	581,454
Capital Projects			3,541			
Water/Sewer Bond Projects Fund	243,357	234,250	156,015	101,859		
Utility Fund	4,273,659	3,787,371	3,874,537	4,070,967	4,858,511	4,515,330
First Time Sewer Grant Fund			13,064	46,227		
Law Enforcement Grants			3,775	7,333		
TDHCA Home Grant			1,578	13,109		
Domestic Prep. Grants			57,903	11,046		
Airport Grants Fund		657,123	567,756			
Special Donations Fund			58,070	70,981		
Municipal Court Tech. Fees Fund	9,241		6,222	5,615	6,250	5,750
Local Forfeited Cash Fund			7,720	2,480		
Federal Forfeited Cash Fund			9,496	294		
TOTAL REVENUE	12,280,499	12,869,597	13,644,976	12,701,274	13,799,497	13,709,190
EXPENDITURES:						
General Fund	6,537,230	7,481,468	8,144,264	7,665,291	8,234,276	8,355,096
Airport Fund	8,324	14,520	9,219	9,693	16,490	56,135
Community Improvement Fund	177,655	213,093	249,430	245,731	252,750	214,393
Debt Service Fund	475,048	490,847	506,780	557,236	534,610	581,454
Capital Projects			1,152			
Water/Sewer Bond Projects Fund	769,480	1,034,347	1,047,127	1,494,299		
Utility Fund	3,683,985	3,787,371	3,988,818	4,155,348	4,858,511	4,515,330
First Time Sewer Grant Fund			8,598	39,275		
Law Enforcement Grants			3,775	7,333		
TDHCA Home Grant			1,578	11,978		
Domestic Prep. Grants			57,903	11,046		
Airport Grants Fund			630,931	10,184		
Special Donations Fund			51,762	153,827		
Municipal Court Tech. Fees Fund	12,912		4,780	3,477	3,279	5,750
Local Forfeited Cash Fund			0			
Federal Forfeited Cash Fund			0			
TOTAL EXPENDITURE	11,664,634	13,021,646	14,706,118	14,364,718	13,899,916	13,728,158
VARIANCE	615,865	(152,049)	(1,061,142)	(1,663,444)	(100,419)	(18,968)

* 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	173,058	1,100	7,400					181,558
Legal	11		50	22,000					22,050
Personnel/Civil Service	12	107,189	8,300	55,650					171,139
Finance	14	192,202	8,800	46,253					247,255
Mayor/Council	15		400	32,500					32,900
City Secretary	16	185,805	2,850	19,125					207,780
Municipal Building	17	39,516	10,500	132,200					182,216
Community Services	20			117,000					117,000
Public Health	22	193,200	29,550	63,370					286,120
Inspection	24	178,375	4,575	9,950					192,900
Street	32	414,051	160,655	262,900					837,606
Parks	34	246,177	42,075	87,800					376,052
Garage	38	183,501	9,062	13,292					205,855
Fire Services	46	2,024,141	56,050	119,100					2,199,291
Animal Control	49	45,282	5,940	32,500					83,722
Municipal Court	50	80,698	4,830	10,958					96,486
Police Administration	51	230,152	7,750	7,550					245,452
Police Investigation	52	441,214	17,650	19,140					478,004
Police Patrol	53	1,282,048	94,800	23,040					1,399,888
Support Services	54	535,182	19,200	89,422					643,804
Reserves(Non-Departmental)	55		2,920	145,098					148,018
Total General Fund		6,551,791	487,057	1,316,248	0	0		0	8,355,096
Utility Fund									
Utility Administration	61	202,421	13,000	14,800					230,221
Water Production	62	361,069	131,750	339,951					832,770
Line Maintenance	63	490,208	267,622	40,615			211,489		1,009,934
Wastewater Treatment	65	359,997	83,310	430,045			25,000		898,352
Utility Billing	66	127,174	36,200	34,969					198,343
AMWA Inspection	67	54,849	20,150	13,136					88,135
Reserves(Non-Departmental)	69			30,010	577,565	650,000			1,257,575
Total Utility Fund		1,595,718	552,032	903,526	577,565	650,000	0	236,489	4,515,330
Debt Service Fund	68				581,454				581,454
Airport Fund	36		5,110	11,025		40,000			56,135
Hotel/Motel Tax Fund	72	91,525	4,269	118,599					214,393
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			871	4,879					5,750
Total All Funds		8,239,034	1,049,339	2,354,277	1,159,019	690,000	0	236,489	13,728,158

Schedule Of Capital Purchases By Department

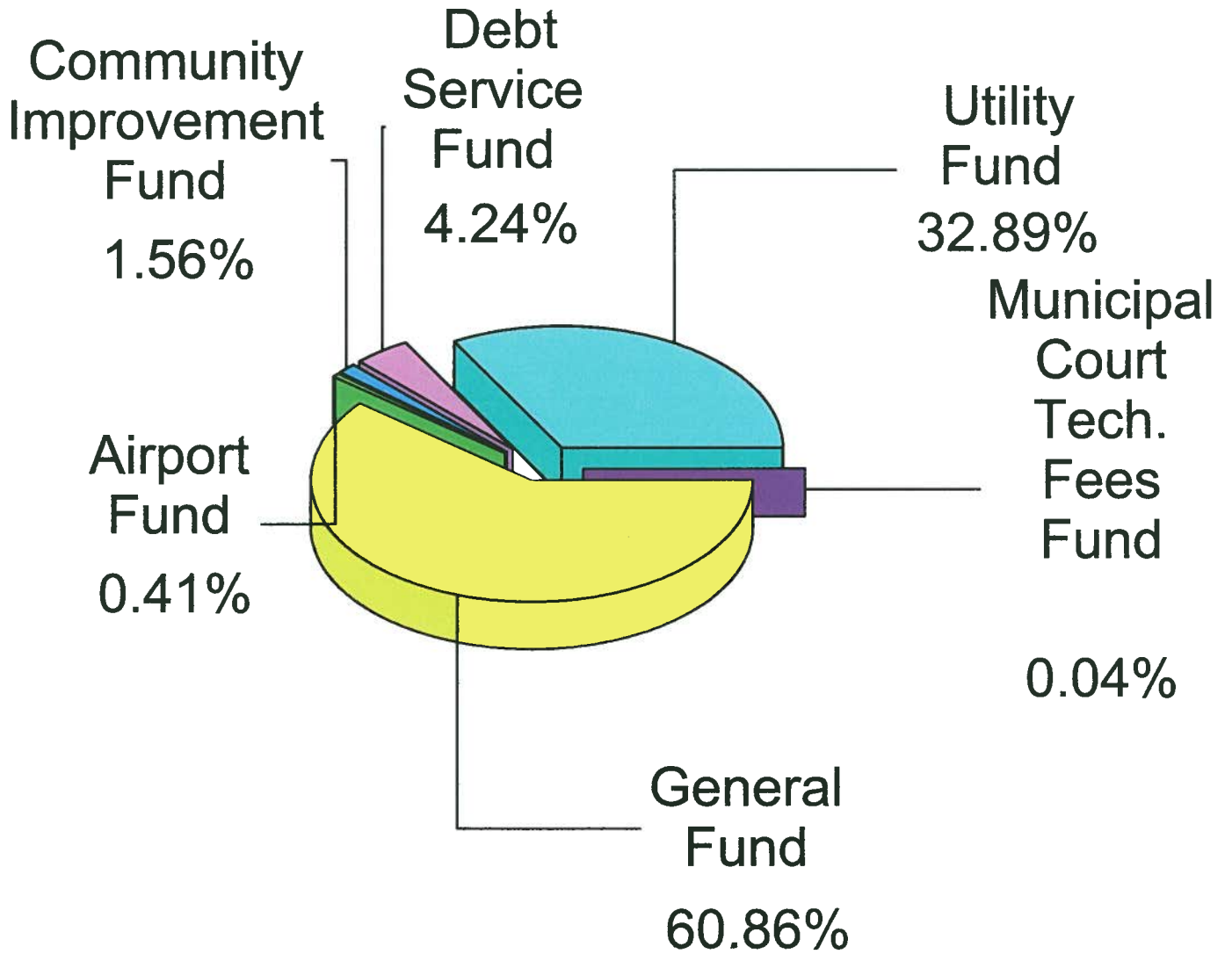
Dept. Number	Department / Item	Account	Amount
	Police CID		
52	1 - Mid Sized Police Vehicle	Fund 20	17,000
	Police Patrol		
53	6 - Patrol Vehicles	Fund 20	148,000
	Total General Fund		<u>165,000</u>

Schedule Of Capital Purchases By Department

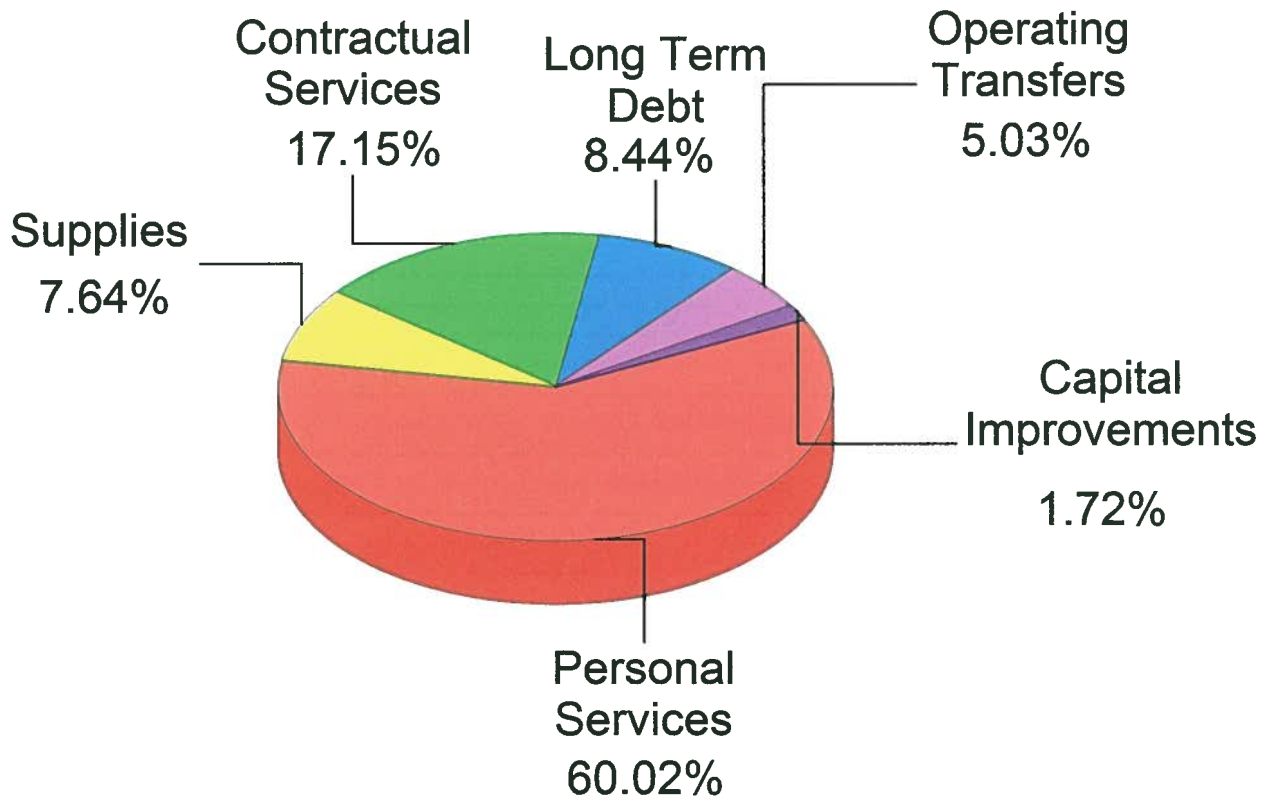
Dept. Number	Department / Item	Account	Amount
63	Line Maintenance		
	Replacement Jet Truck	563-6506	120,000
	Water and Wastewater Line Improvements	563-6530	91,489
65	Wastewater		
	Lift Station Pumps	565-6504	25,000
			<hr/>
	Total Utility Fund		<hr/> 236,489 <hr/>
	Airport		
			<hr/>
	Total Airport		<hr/> 0 <hr/>
			<hr/>
	Total Capital		<hr/> 401,489 <hr/>

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Expense By Fund 2010-11 Budget



EXPENSE BY CATEGORY 2010-11 Budget



City Of Athens
Estimated Cash and Cash Equivalents
September 30, 2010

	General Fund	Airport Fund	Community Improvement (Hotel/Motel)	General Obligation Debt Service Fund	Capital Projects Fund	Operation Downtown Fund	2000		2004		Emergency Management Capital Grants	ETCOG Grant Fund	First Time Sewer Grant
							Water/Sewer Bond Capital Projects Fund	Water/Sewer Bond Capital Projects Fund	Utility Fund	Water/Sewer Bond Capital Projects Fund			
UNRESTRICTED													
Cash Account	\$2,317,301									\$496,405			
Cash Drawer: Inspection Dept.	100												
Cash Drawer: Municipal Court	500									600			
Cash Drawer: Utility Billing													
Cash: Compost Site	100												
Petty Cash	270												
CD 388165										426,000			
Texpool-Capital Improvement	3,946												
Texpool-Emergency Reserve	5,537												
Texpool-General Investments	5,313									8,778			
Total	\$2,333,067									\$931,783			

RESTRICTED

Cash Account													
Forfeited Cash													
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	\$111,963	\$35,624	\$6,490	\$120,573	\$1,602,417	\$13,911	\$1,616,328						\$32,046
All Total	\$2,333,067	\$111,963	\$35,624	\$6,490	\$120,573	\$1,602,417	\$1,616,328	\$931,783					\$32,046

City Of Athens
Estimated Cash and Cash Equivalents
September 30, 2010

	Local	TDHCA	Domestic	Tourism	Airport	Special	Mun.Court	Local	Federal	Accounts	Payroll	
	Law Enforcement Grant	Home Buyer Ass. Grant	Prep. Grant	Grants Fund	Grants Fund	Donations Fund	Technology Fee Fund	Forfeited Cash	forfeited Cash	Payable Clearing Fund	Clearing Fund	
UNRESTRICTED												
Cash Account												
Cash Drawer: Inspection Dept.												
Cash Drawer: Municipal Court												
Cash Drawer: Utility Billing												
Cash: Compost Site												
Petty Cash												
CD 388165												
Texpool-Capital Improvement												
Texpool-Emergency Reserve												
Texpool-General Investments												
Total												
RESTRICTED												
Cash Account		\$227					\$12,232	\$8,202		\$63,855	\$73,830	
Forfeited Cash												
Cash - Kiwanis Park						\$15,795						
Cash - Fire Dept. General						\$7,291						
Cash - Fire Dept. Toys For Tots						\$29,204						
Cash - Fire Safety Programs						\$3,685						
Cash - EOC						\$14,061						
Cash - EOC Radio Equip												
Cash - Fire Equip. Specific						\$100						
Cash - Fire Clothing Other						\$4,401						
Cash - Police Dept. General												
Cash - Police Tactical Team												
Flexible Benefit Trust Cash										\$4,432		
Cash Bond												
Texpool-General Investments												
Total		\$227				\$74,537	\$12,232	\$8,202		\$68,287	\$73,830	
All Total		\$227				\$74,537	\$12,232	\$8,202		\$68,287	\$73,830	

TAX INFORMATION

A RESOLUTION SETTING THE TAX RATE AND LEVY FOR THE CITY OF ATHENS, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2010 AND ENDING SEPTEMBER 30, 2011, 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 2010 and beginning October 1, 2010 a property tax upon all taxable property within the City of Athens, Texas made taxable by law, and ad valorem shall be set at \$.552076 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:

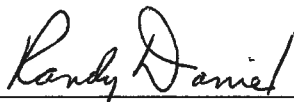
Apportioned to General Fund Operations	.464044
Apportioned to Debt Service	.088032
Total Tax Rate	.552076

SECTION 2: THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED 9.72 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$35.46.

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 13TH DAY OF SEPTEMBER, 2010



Randy Daniel, Mayor

ATTEST:


Pam Watson, City Secretary

2010 Property Tax Rates in City of Athens

This notice concerns 2010 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	\$ 2,705,196
Last year's debt taxes	\$ 567,666
Last year's total taxes	\$ 3,272,862
Last year's tax base	\$ 631,202,749
Last year's total tax rate	0.518512 /\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$ 3,217,728
+ This year's adjusted tax base (after subtracting value of new property)	\$ 639,470,265
= This year's effective tax rate	0.503186 /\$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)	\$ 3,751,218
+ This year's adjusted tax base	\$ 639,470,265
= This year's effective operating rate	0.586613 /\$100
x 1.08 = this year's maximum operating rate	0.633542 /\$100
+ This year's debt rate	0.088032 /\$100
= This year's total rollback rate	0.721574 /\$100
- Sales tax adjustment rate	0.169498 /\$100
= Rollback tax rate	0.552076 /\$100

Statement of Increase/Decrease

If City of Athens adopts a 2010 tax rate equal to the effective tax rate of \$0.503186 per \$100 of value, taxes would decrease compared to 2009 taxes by \$32,215.

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	\$0

Schedule B - 2010 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	\$305,000	\$111,825	\$700	\$417,525
Other General Obligation Debt	\$140,607	\$23,322	\$0	\$163,929
Total Required for 2010 Debt Service				\$581,454
- Amount (if any) paid from funds listed in Schedule A				\$0
- Amount (if any) paid from other resources				\$14,500
- Excess collections last year				\$0
= Total to be paid from taxes in 2010				\$566,954
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2010				\$0
= Total Debt Levy				\$566,954

Schedule C - Expected Revenue from Additional Sales Tax

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$1,091,605 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
 Date Prepared: August 3, 2010

CERTIFICATION OF 2010 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

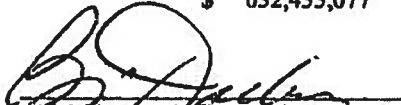
and constitutes the Appraisal Roll for

CITY OF ATHENS

2010 Appraisal Roll Information

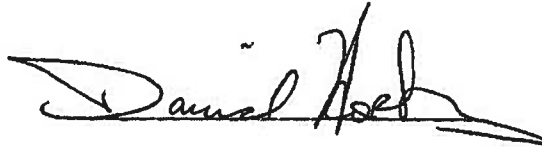
Total Appraised Value \$ 1,550,997,570
Total Taxable Value \$ 632,433,077

7/22/2010
Date


Bill Jackson, Chief Appraiser

Received by:

7/22/2010
Date



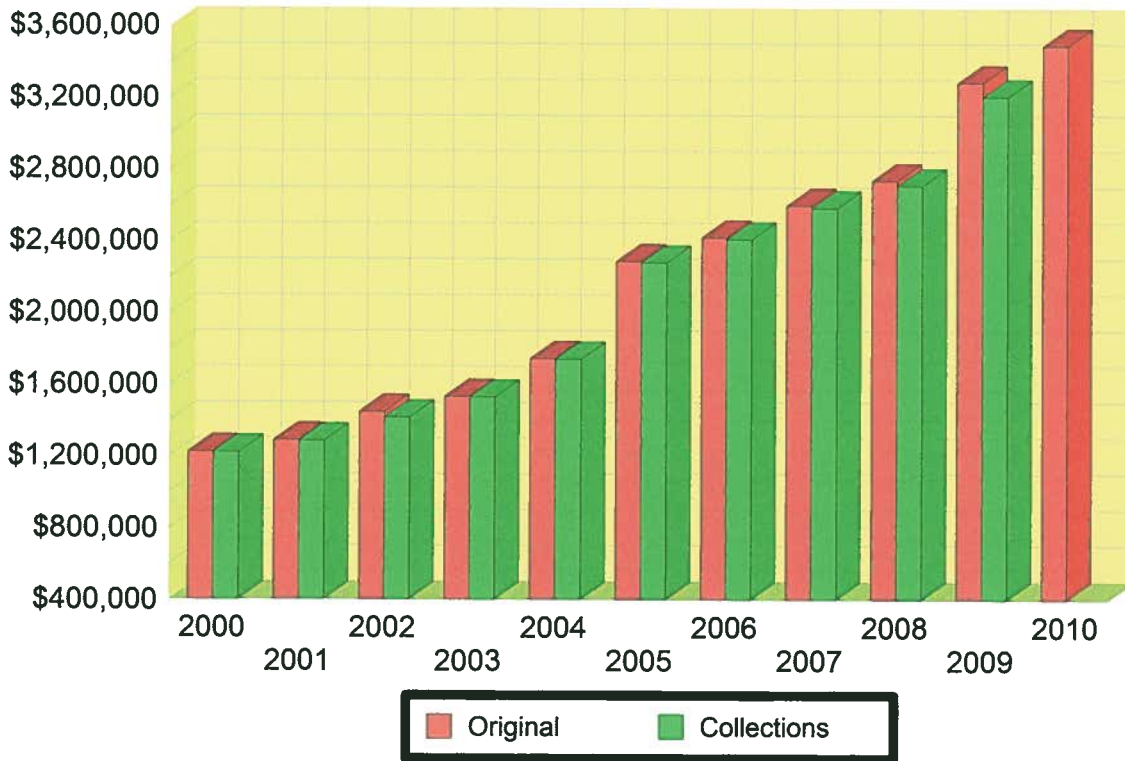
<u>Appraised Value</u>	<u>Taxable Value</u>
HCAD - \$ 1,476,327,310	HCAD - \$ 557,762,817
TYP - \$ 74,670,260	TYP - \$ 74,670,260
TOTAL \$1,550,997,570	TOTAL \$ 632,433,077

FROZEN TAX CEILING	\$
FROZEN VALUE	\$
H/S CAP LOSS	\$ 2,288,640

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

Year	Original Levy	Collections Thru 09/30/09	Percent of Collections	Tax Rate
2000	1,222,404	1,220,841	99.87%	0.30124
2001	1,287,178	1,284,651	99.80%	0.30124
2002	1,446,313	1,413,720	97.75%	0.318653
2003	1,532,737	1,528,900	99.75%	0.343793
2004	1,744,514	1,740,497	99.77%	0.343793
2005	2,287,243	2,279,179	99.65%	0.443793
2006	2,420,355	2,409,350	99.55%	0.443793
2007	2,598,066	2,584,127	99.46%	0.443793
2008	2,737,689	2,708,859	98.95%	0.481808
2009	3,284,885	3,206,081	97.60%	0.518512
2010	3,491,511	N/A	N/A	0.552076

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.

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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 \$5,000 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 Department Directors. Summaries of these grants are as follows:

LOCAL EMERGENCY MANAGEMENT

The City has received money from the Federal Department of Homeland Security and FEMA 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 9/30/2011
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	\$1,300,000
Series 2004	Water and wastewater system improvements and replacements.	\$5,500,000	\$3,795,000
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	\$2,395,000

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, Aubrey Jones, Jr., Carol Barton	
City Area	Nineteen and six tenths (19.6) Sq. Miles	
Miles of Streets	Graded	2
	Paved	100
Approximate Feet Of Water Lines		682,200
Approximate Feet Of Sewer Lines		556,017
Number Of Utility Customers		4,845
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 (Full Time)		122
Population	Years	Census
	1910	2,261
	1920	3,176
	1930	4,342
	1940	4,765
	1950	5,194
	1960	7,086
	1970	9,553
	1980	10,197
	1990	10,818
	2000	11,297

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

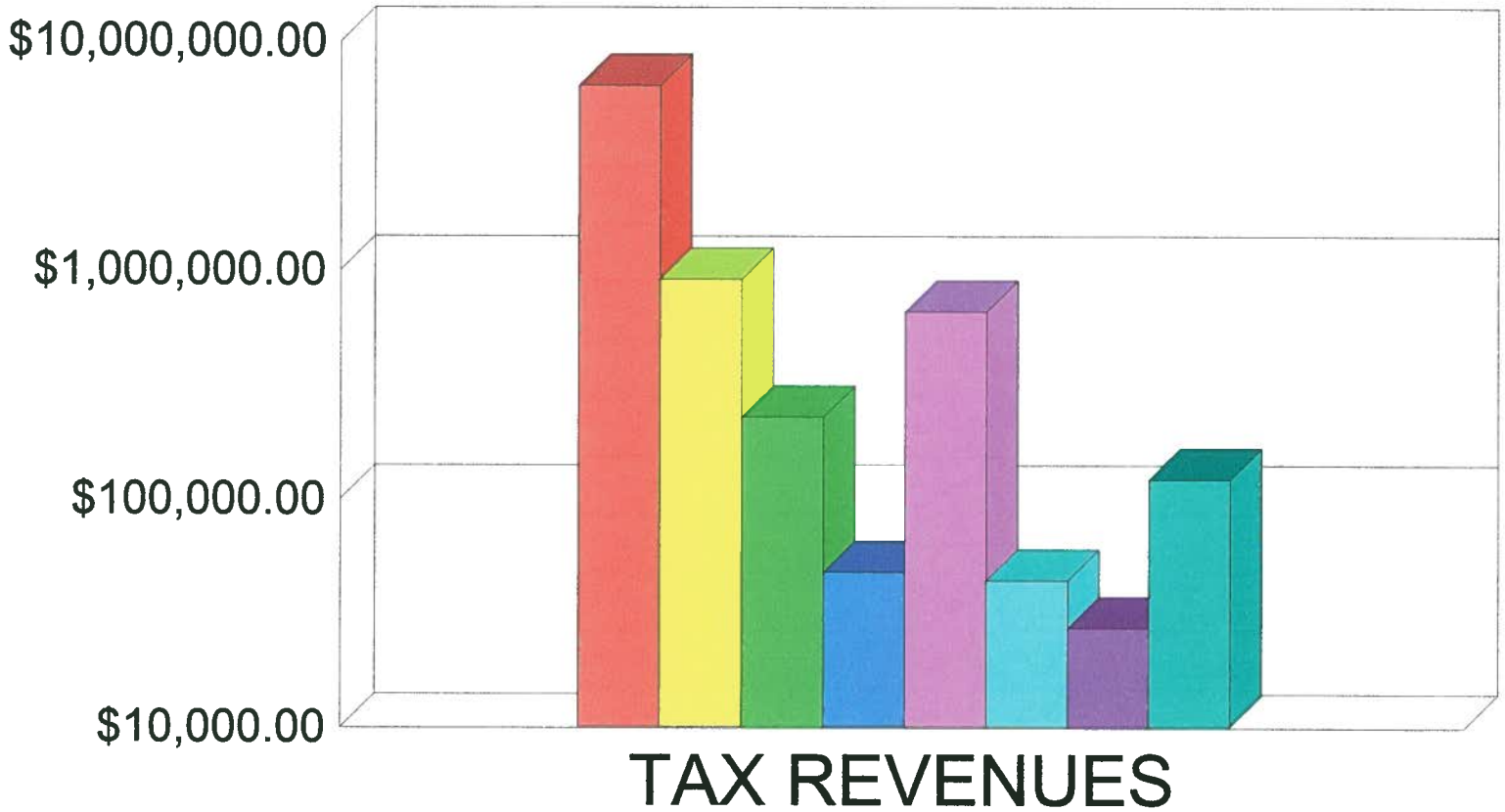
Account Number		2007-08 Actual	2008-09 Actual	2009-10 Est Act	2010-11 Budget
TAXES					
4011	Property Taxes-Current	2,058,097	2,269,566	2,605,000	2,924,557
4012	Property Taxes-Delinquent	36,550	55,276	50,000	50,000
4015	Penalty/Interest	11,518	39,691	28,700	27,000
4021	State Sales Tax	3,519,681	3,205,114	3,256,000	3,300,000
4022	State Mixed Drink Tax	21,792	23,324	23,000	23,000
	TAX REVENUES	5,647,638	5,592,971	5,962,700	6,324,557
FEES					
4100	Franchise Fees	738,658	741,821	767,000	800,000
4121	Franchise: Solid Waste	96,383	99,927	100,000	101,000
	FEES	835,041	841,748	867,000	901,000
COURT/PUBLIC SAFETY					
4201	Income From Fines/Other Court Fees	203,270	209,207	210,000	210,000
4201.1	Parking Meter Receipts				
4201.2	Court Service Fees	6,953	6,359	7,000	7,000
4201.3	Time Payment Fees	4,134	5,000	5,000	5,000
4201.4	Failure To Appear Fees	1,246	1,206	1,200	1,500
4201.5	Child Safety Restraint Fee	600	315	600	600
4201.8	Judicial Fee Retained	797	754	900	900
4201.9	Juror Reimbursement Fee	533	503	500	500
4220	Prisoner Fees				
4230	Fingerprinting Fees				
4240	Brady Bill Fees				
	COURT/PUBLIC SAFETY	217,533	223,344	225,200	225,500
LICENSES AND PERMITS					
4302	Electrician Licenses				
4345	Re-Zoning Fees	1,200	1,300	1,300	1,300
4361	Platting Fees	100	196	200	200
4362	Permits-Miscellaneous	60	320	320	320
4365	Permits-Building	13,923	19,721	50,000	25,000
4366	Permits-Electrical	3,828	4,856	5,000	5,000
4367	Permits-Plumbing	3,975	5,091	5,500	5,500
4368	Permits-Mechanical	3,110	2,512	3,110	3,110
4369	Permits-Mobile Homes	175	25	50	50
4372	Permits-Tree Removal	75	75	100	100
4375	Permits-Burn	1,250	750	1,000	1,000
4377	Permits-Moving	1,050	450	450	450
4378	Street Cutting	5,019	3,762	4,000	4,000
4379	Curb Cutting	280	140	300	300
4380	Bldg Line Variance	200	200	500	500
4399	Market Square/RV Fees	576	544	500	500
	LICENSES/PERMITS	34,821	39,942	72,330	47,330

REVENUE

Account Number		2007-08 Actual	2008-09 Actual	2009-10 Est Act	2010-11 Budget
OTHER OPERATING REVENUE					
4499.1	Returned Check Fees	30	20	30	30
	OTHER OPERATING REVENUE	30	20	30	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				
4558	Operating Transfer - Fund 58		10,184		
4559	Operating Transfer - Fund 59			16,846	
45592	Operating Transfer - Fund 592			2,997	
45593	Operating Transfer - Fund 593			9,891	
	INTRAGOVERNMENTAL	650,000	660,184	679,734	650,000
INTERGOVERNMENTAL					
4620	Cops Fast Grant Reimbursement				
4621	LEOSE Training Reimbursement	3,138	3,138	2,977	3,000
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	10,000	10,400	10,500	10,500
	INTERGOVERNMENTAL	43,138	43,538	43,477	43,500
REIMBURSING REVENUES					
4710	Workers Compensation Reimb.				
4711	Other Insurance Reimbursement	8,314	17,292	12,000	12,000
4740	House Demolition	16,420	12,864	15,000	15,000
4760	Teletype Reimbursement				
4770	Grants Reimbursement				
4799	Other Reimbursing Revenue	7	529		
	REIMBURSING REVENUE	24,741	30,685	27,000	27,000
MISCELLANEOUS					
4801	Interest Income	107,270	97,373	100,000	100,000
4810	Lease: Parking Lot	500	500	500	500
4820	Compost Site Fees	12,433	11,208	12,000	12,000
4821	Auction Proceeds				
4898	Cash Over/Short	9	2		
4899	Miscellaneous Revenue	9,246	4,478	10,000	8,000
4999	Other Sources				
	MISCELLANEOUS	129,458	113,561	122,500	120,500
OTHER FINANCING SOURCES					
4910	Bond Proceeds				
4920	Note Proceeds	489,626			
4930	Donations	8,970	9,550		
4931	Sale of Capital Assets	26,494			
	Other Financing Sources	525,090	9,550	0	0
	GRAND TOTAL REVENUES	8,107,490	7,555,543	7,999,971	8,339,417

General Fund Revenues

2010-11



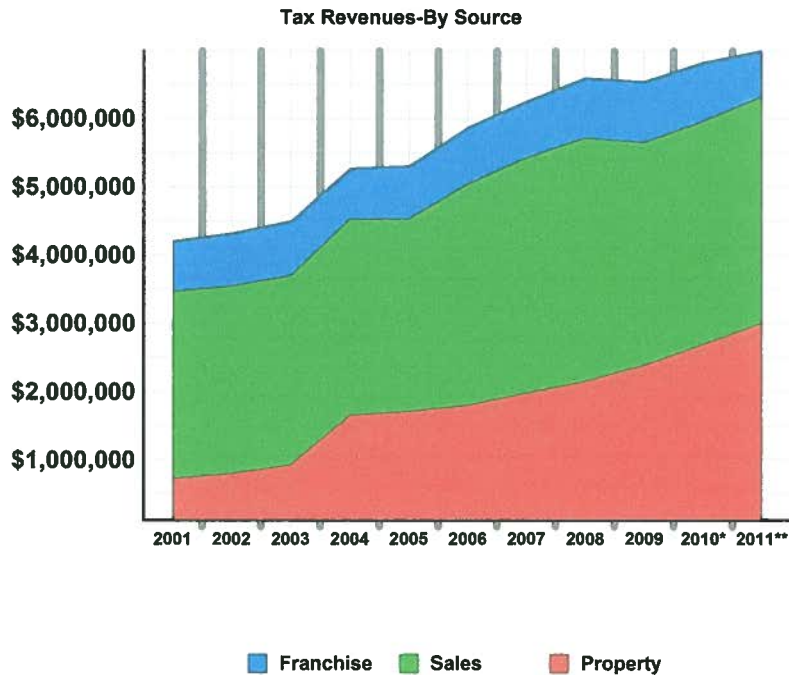
- TAX REVENUES
- FEES
- COURT/PUBLIC SAFETY
- LICENSES/PERMITS
- OTHER OPERATING REVENUE
- INTRAGOVERNMENTAL
- INTERGOVERNMENTAL
- REIMBURSING REVENUE

General Fund Tax Revenues By Source Ten-Year Comparison

Fiscal Year	Property	Sales	Franchise	Total
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*	2,683,700	3,279,000	867,000	6,829,700
2011**	3,001,557	3,323,000	901,000	7,225,557
Total	19,758,778	34,139,341	9,063,508	62,961,627

* Estimated

**Proposed Budget

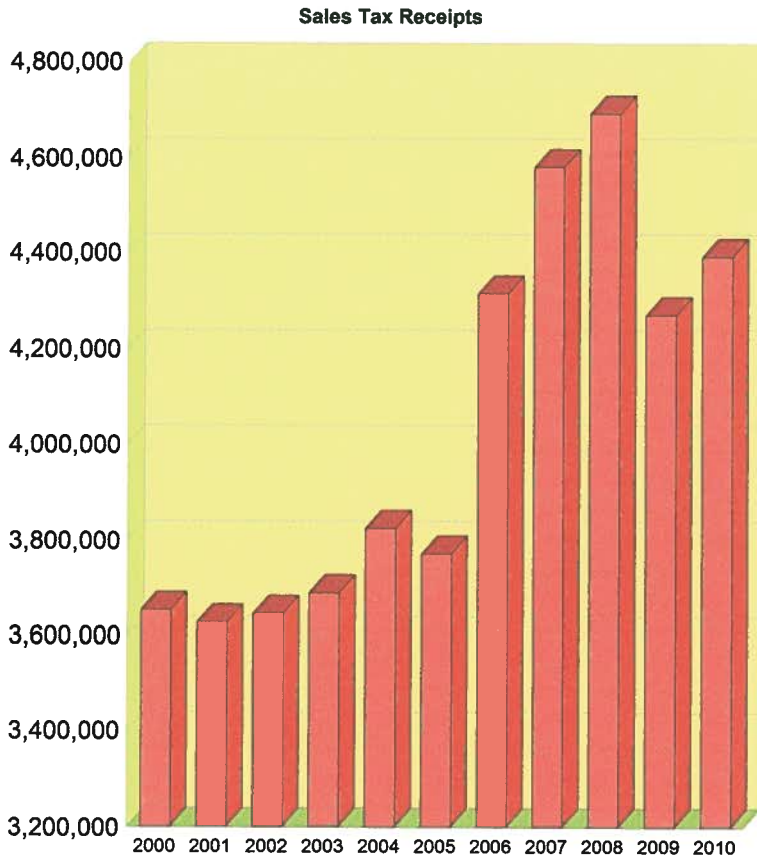


Property is all revenue derived from property taxes including penalty and interest.

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
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
2010	\$4,393,728

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EXPENDITURES

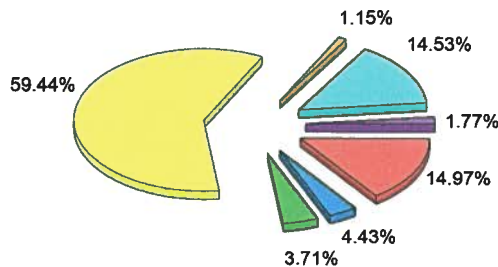
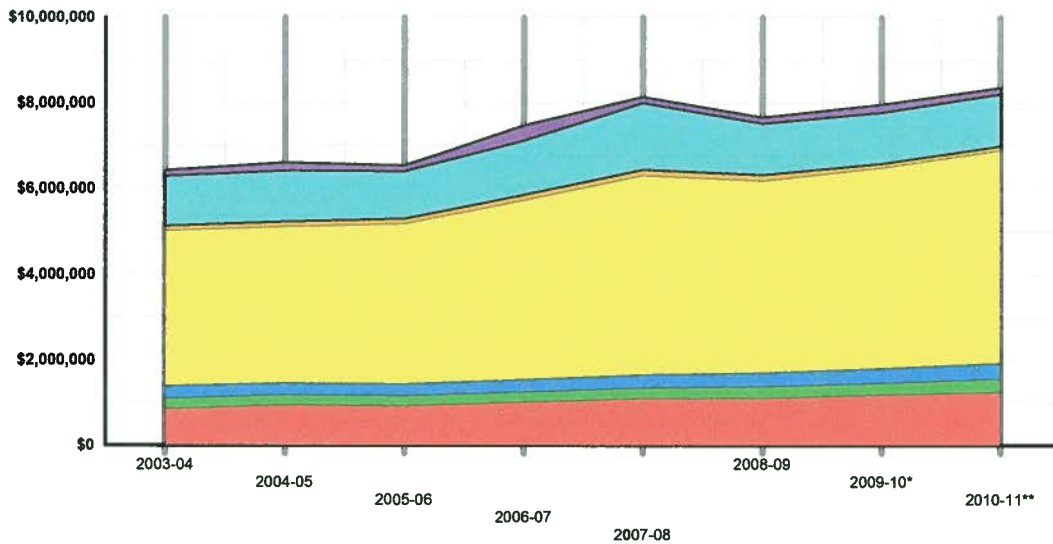
General Fund Expenditures-By Function Summary

Fiscal Year	General Government	Community Development	Public Health	Public Safety	Judicial	Public Works	Non-Dept.	Total
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	1,108,315	267,627	323,326	4,483,581	137,741	1,206,127	138,574	7,665,291
2009-10*	1,185,456	274,971	348,581	4,681,403	95,895	1,189,929	183,482	7,959,717
2010-11**	1,250,753	309,900	369,842	4,966,439	96,486	1,213,658	148,018	8,355,096

* Estimated

**Proposed

General Government Expenditures
By Function



General Fund Expenditures Comparison By Function

Department	Dept. No.	2008-09 Actual	2009-10 Budget	2009-10 Est.Actual	2010-11 Budget
General Government:					
Administration	10	165,199	175,343	172,557	181,558
Legal	11	15,602	22,000	17,050	22,050
Personnel/Civil Service	12	136,016	163,810	163,527	171,139
Finance	14	221,196	246,442	239,449	247,255
Mayor/Council	15	26,709	29,400	29,450	32,900
City Secretary	16	175,601	200,685	196,252	207,780
Municipal Building	17	173,352	177,597	174,806	182,216
City Garage	38	194,640	202,847	192,365	205,855
TOTAL		1,108,315	1,218,124	1,185,456	1,250,753
Community Development:					
Community Services	20	95,425	92,000	92,000	117,000
Planning and Inspection	24	172,202	186,183	182,971	192,900
TOTAL		267,627	278,183	274,971	309,900
Public Health:					
Public Health	22	248,576	282,083	267,469	286,120
Animal Control	49	74,750	81,584	81,112	83,722
TOTAL		323,326	363,667	348,581	369,842
Public Works:					
Street Department	32	869,854	891,412	832,842	837,606
Parks Department	34	336,273	367,974	357,087	376,052
TOTAL		1,206,127	1,259,386	1,189,929	1,213,658
Public Safety:					
Fire Department	46	2,081,011	2,180,272	1,968,841	2,199,291
Police Department	51-54	2,402,570	2,726,827	2,712,562	2,767,148
TOTAL		4,483,581	4,907,099	4,681,403	4,966,439
Judicial					
Municipal Court	50	137,741	97,086	95,895	96,486
		137,741	97,086	95,895	96,486
Non-Departmental					
Non-departmental	55	138,574	165,231	183,482	148,018
TOTAL		138,574	165,231	183,482	148,018
GRAND TOTAL EXPENDITURES		7,665,291	8,288,776	7,959,717	8,355,096

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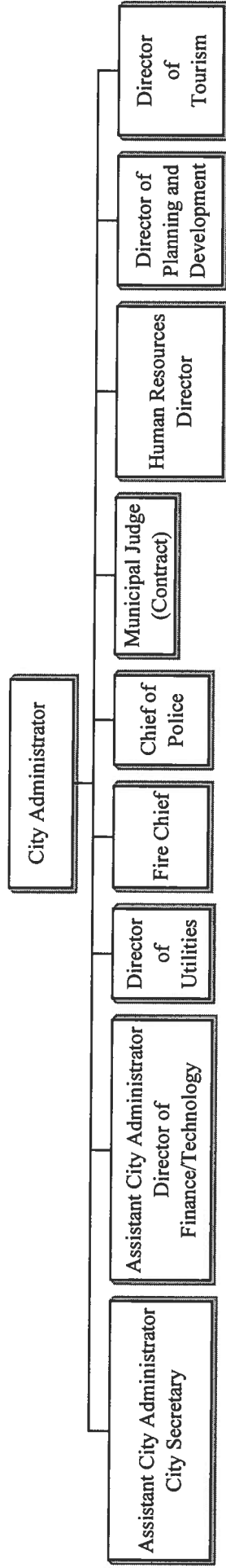
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*Total Proposed Expenditures for New Budget Year

** 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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	122,306	129,595	138,198	147,946	159,390	165,943	165,890	173,058
Supplies	294	836	367	272	249	950	850	1,100
Contractual Services	6,544	4,843	6,238	3,993	5,559	8,450	5,817	7,400
Capital Improvements								
Total Expense	129,143	135,274	144,803	152,211	165,198	175,343	172,557	181,558

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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ADMINISTRATION

PERSONAL SERVICES

510-6100	Longevity	1,200	1,200	1,200	1,200
510-6101	Salaries	113,269	117,590	117,590	122,059
510-6103	F I C A	8,475	9,845	9,845	10,187
510-6104	Group Insurance	6,075	6,196	6,170	6,444
510-6105	Retirement	19,947	21,044	21,044	23,096
510-6106	Workers Compensation	125	168	141	172
510-6109	Incentive Pay	1,299	900	900	900
510-6110	Vacation Buy Back				
610-6141	Car Allowance	9,000	9,000	9,000	9,000
	TOTAL PERSONAL SERVICES	159,390	165,943	165,890	173,058

SUPPLIES

510-6201	Office Supplies	108	150	150	150
510-6202	Operating Supplies				
510-6204	Small Tools & Equipment	90	100		100
510-6205	Postage	30		150	150
510-6206	Subscriptions,Books,Periodicals	(19)	500	400	500
510-6208	Computer Software	40	200	150	200
	TOTAL SUPPLIES	249	950	850	1,100

CONTRACTUAL SERVICES

510-6301	Communication	207	1,250		
510-6302	Travel and Training	3,934	4,000	4,000	4,000
510-6308	Repair and Maintenance				
510-6309	Rentals				
510-6310	Other Contractual Services				
510-6312	Professional Dues	1,362	1,200	1,317	1,400
510-6399	Miscellaneous	56	2,000	500	2,000
	TOTAL CONTRACTUAL SERVICES	5,559	8,450	5,817	7,400

CAPITAL

510-6504	Machinery & Equipment				
510-6505	Vehicles				
510-6508	Computer Equipment				
	TOTAL CAPITAL	0	0	0	0
	TOTAL EXPENDITURES	165,198	175,343	172,557	181,558

*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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services								
Supplies				52	2		50	50
Contractual Services	14,160	14,744	14,400	13,909	15,600	22,000	17,000	22,000
Capital Improvements								
Total Expense	14,160	14,744	14,400	13,961	15,602	22,000	17,050	22,050

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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LEGAL

PERSONAL SERVICES

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

SUPPLIES

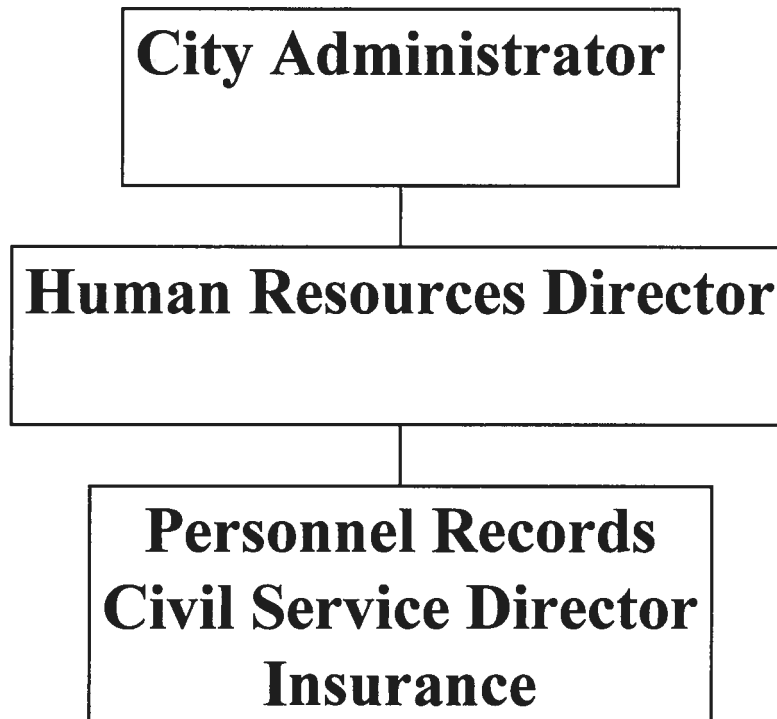
511-6201	Office Supplies	2			
511-6205	Postage				
511-6206	Subscriptions,Books,Periodicals			50	50
	TOTAL SUPPLIES	2	0	50	50

CONTRACTUAL SERVICES

511-6300	Professional Services		5,000		5,000
511-6302	Travel and Training		1,000	1,000	1,000
511-6310	Other Contractual Services	15,600	16,000	16,000	16,000
	TOTAL CONTRACTUAL SERVICES	15,600	22,000	17,000	22,000
	TOTAL EXPENDITURES	15,602	22,000	17,050	22,050

*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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	71,484	74,545	79,418	89,940	97,536	101,960	101,777	107,189
Supplies	2,449	3,459	3,617	5,087	4,195	6,700	6,700	8,300
Contractual Services	20,780	21,910	70,122	47,203	34,285	55,150	55,050	55,650
Capital Improvements		518		700				
Total Expense	94,713	100,432	153,157	142,930	136,016	163,810	163,527	171,139

PERSONNEL

Position Classification	Total
Human Resources Director	1

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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HUMAN RESOURCES DEPARTMENT

PERSONAL SERVICES

512-6100	Longevity	612	660	660	708
512-6101	Salaries	68,693	71,232	71,232	73,938
512-6103	FICA	5,152	5,898	5,897	6,155
512-6104	Group Insurance	5,850	6,196	6,042	6,444
512-6105	Retirement	11,915	12,606	12,606	13,956
512-6106	Workers Compensation	125	168	141	172
512-6109	Incentive Pay	257	800	799	816
512-6110	Vacation Buy Back	1,332	800	800	1,400
512-6141	Car Allowance	3,600	3,600	3,600	3,600
	TOTAL PERSONAL SERVICES	97,536	101,960	101,777	107,189

SUPPLIES

512-6201	Office Supplies	1,329	1,000	1,000	1,000
512-6202	Operating Supplies	1,583	2,200	2,200	2,200
512-6203	Repair & Maintenance Supplies	20			
512-6204	Small Tools & Equipment		400	400	2,000
512-6205	Postage	311	600	600	600
512-6206	Subscriptions, Books,Periodicals	870	2,000	2,000	2,000
512-6208	Computer Software	82	500	500	500
	TOTAL SUPPLIES	4,195	6,700	6,700	8,300

CONTRACTUAL SERVICES

512-6300	Professional Services	25,177	45,000	45,000	45,000
512-6301	Communication	254	600	500	600
512-6302	Travel and Training	5,268	4,000	4,000	4,500
512-6303	Advertising	2,825	4,000	4,000	4,000
512-6304	Printing and Binding				
512-6308	Repair & Maintenance	37	500	500	500
512-6310	Other Contractual Service				
512-6311	Other Professional Serv.	32	150	150	150
512-6312	Professional Dues	692	700	700	700
512-6399	Miscellaneous		200	200	200
	TOTAL CONTRACTUAL SERVICES	34,285	55,150	55,050	55,650

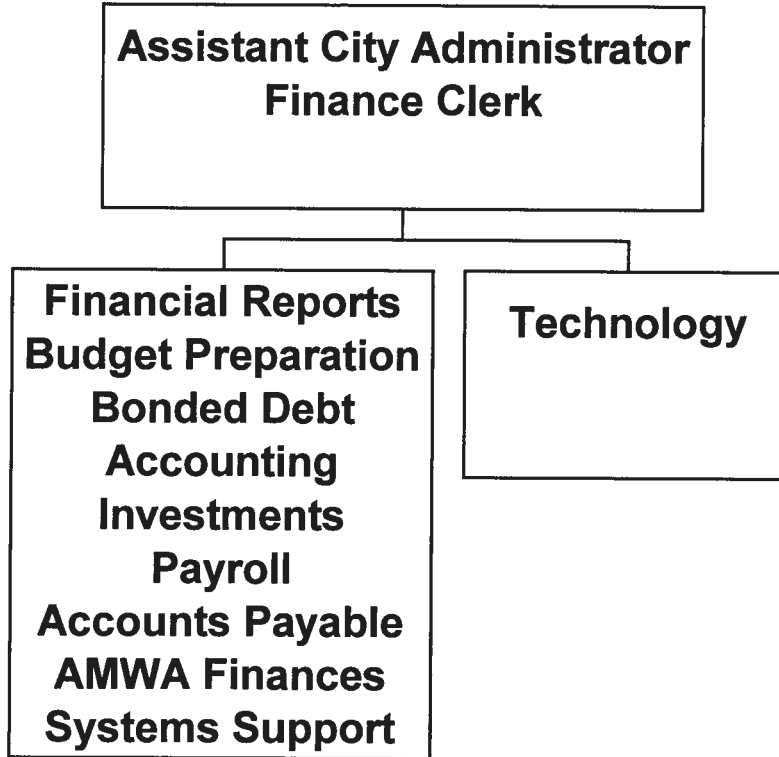
CAPITAL

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

	TOTAL EXPENDITURES	136,016	163,810	163,527	171,139
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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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	149,791	158,453	168,653	184,222	179,816	187,479	186,401	192,202
Supplies	8,901	9,797	9,950	8,724	5,868	13,500	12,470	8,800
Contractual Services	35,813	34,031	33,412	40,300	35,511	45,463	40,578	46,253
Capital Improvements	11,623		2,642	515				
Total Expense	206,128	202,281	214,657	233,761	221,195	246,442	239,449	247,255

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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FINANCE

PERSONAL SERVICES

514-6100	Longevity	704	804	804	900
514-6101	Salaries	130,628	135,520	135,520	137,682
514-6102	Overtime				
514-6103	F I C A	9,569	10,781	10,743	10,953
514-6104	Group Insurance	12,492	12,392	11,978	12,888
514-6105	Retirement	21,713	23,045	22,964	24,835
514-6106	Workers Compensation	249	337	282	344
514-6109	Incentive Pay	862	1,000	510	1,000
514-6110	Vacation Buy Back				
514-6111	Accrued Vacation Payout				
514-6141	Car Allowance	3,600	3,600	3,600	3,600
	TOTAL PERSONAL SERVICES	179,817	187,479	186,401	192,202

SUPPLIES

514-6201	Office Supplies	2,134	4,000	3,692	4,000
514-6202	Operating Supplies	421			
514-6203	Repair & Maintenance Supplies		500	500	500
514-6204	Small Tools & Equipment	271	4,500	4,600	500
514-6205	Postage	1,068	1,500	1,200	1,200
514-6206	Subscriptions,Books,Periodicals	1,472	2,000	1,600	1,600
514-6208	Computer Software	502	1,000	878	1,000
	TOTAL SUPPLIES	5,868	13,500	12,470	8,800

CONTRACTUAL SERVICES

514-6300	Professional Services	15,500	16,500	16,500	17,325
514-6301	Communication	1,956	2,000	2,000	2,000
514-6302	Travel and Training	3,283	4,000	4,000	4,000
514-6303	Advertising		100		100
514-6304	Printing and Binding	1,412	1,800	1,420	1,600
514-6308	Repair and Maintenance	12,071	19,213	15,178	19,378
514-6310	Other Contractual Service	399	600	530	600
514-6311	Other Professional Services				
514-6312	Professional Dues	890	950	950	950
514-6399	Miscellaneous		300		300
	TOTAL CONTRACTUAL SERVICES	35,511	45,463	40,578	46,253

CAPITAL

514-6504	Machinery & Equipment				
514-6508	Computer Equipment				
514-6510	Furniture & Fixtures				
514-6560	Capitalized Software				
	TOTAL CAPITAL	0	0	0	0
	TOTAL EXPENDITURES	221,196	246,442	239,449	247,255

*Includes amendments during fiscal year

Mayor and City Council

DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Mayor and Council*

Department Purpose:

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

Departmental Objectives:

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

Department Name:
 Department Number:

Mayor And City Council
15

Expense Summary

Expenditure Classification	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services								
Supplies	234	264	282	191	169	400	250	400
Contractual Services	59,933	33,988	26,088	25,305	26,540	29,000	29,200	32,500
Capital Improvements								
Total Expense	60,167	34,252	26,370	25,496	26,709	29,400	29,450	32,900

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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MAYOR/COUNCIL

SUPPLIES

515-6201	Office Supplies	163	200	200	200
515-6204	Small Tools & Equipment				
515-6205	Postage	6	200	50	200
515-6206	Subscriptions,Books,Periodicals				
	TOTAL SUPPLIES	169	400	250	400

CONTRACTUAL SERVICES

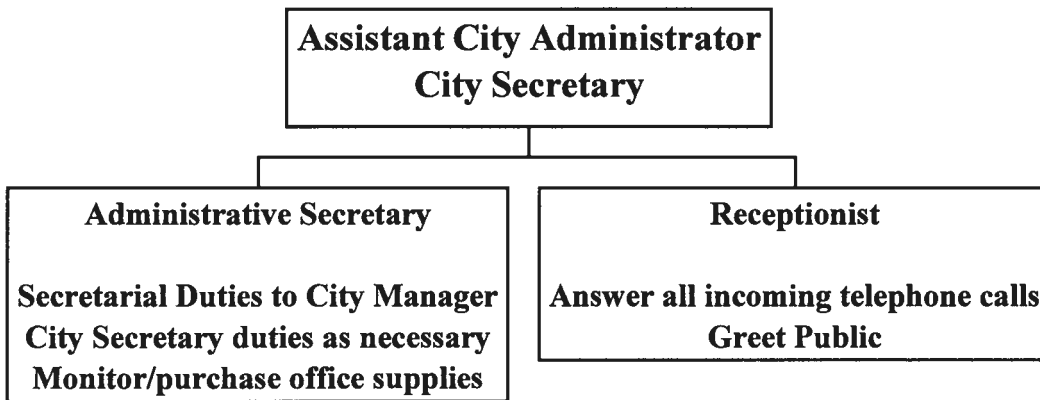
515-6300	Professional Services				
515-6301	Communication				
515-6302	Travel and Training	6,481	8,000	7,000	8,000
515-6303	Advertising				
515-6304	Printing & Binding				
515-6309	Rentals				
515-6310	Other Contractual Services	12,750	12,000	14,200	14,500
515-6312	Professional Dues	4,874	4,000	5,000	5,000
515-6313	Aid to Other Organizations				
515-6399	Miscellaneous	2,435	5,000	3,000	5,000
	TOTAL CONTRACTUAL SERVICES	26,540	29,000	29,200	32,500

CAPITAL

515-6504	Machinery & Equipment				
515-6506	Vehicles				
	TOTAL CAPITAL	0	0	0	0
	TOTAL EXPENDITURES	26,709	29,400	29,450	32,900

*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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	118,783	126,132	135,724	150,035	161,997	178,365	177,033	185,805
Supplies	2,007	2,743	1,880	2,401	1,441	2,800	2,914	2,850
Contractual Services	10,761	9,960	8,090	8,729	12,164	19,520	16,305	19,125
Capital Improvements	1,293			1,607				
Total Expense	132,844	138,835	145,694	162,772	175,602	200,685	196,252	207,780

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est. Actual	2010-11 Budget
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CITY SECRETARY

PERSONAL SERVICES

516-6100	Longevity	696	780	780	876
516-6101	Salaries	115,055	126,071	126,071	130,864
516-6102	Overtime				
516-6103	F I C A	9,044	10,218	10,166	10,562
516-6104	Group Insurance	11,133	12,392	11,958	12,888
516-6105	Retirement	19,508	21,843	21,732	23,947
516-6106	Workers Compensation	249	337	282	344
516-6109	Incentive Pay	309	721	721	1,001
516-6110	Vacation Buy Back	1,803	1,803	1,123	1,123
516-6111	Accrued Vacation Payout				
516-6114	Accrued Comp Time Payout				
516-6141	Car Allowance	4,200	4,200	4,200	4,200
	TOTAL PERSONAL SERVICES	161,997	178,365	177,033	185,805

SUPPLIES

516-6201	Office Supplies	923	1,300	1,300	1,300
516-6203	Repair & Maintenance Supplies			77	
516-6204	Small Tools and Equipment	70			
516-6205	Postage	288	600	600	600
516-6206	Subscriptions,Books,Periodicals	111	600	637	650
516-6208	Computer Software	49	300	300	300
	TOTAL SUPPLIES	1,441	2,800	2,914	2,850

CONTRACTUAL SERVICES

516-6300	Professional Services				
516-6301	Communication	409	500	500	500
516-6302	Travel and Training	5,498	4,000	4,000	4,000
516-6303	Advertising	1,002	3,000	3,000	3,000
516-6304	Printing and Binding	2,695	2,400		2,400
516-6308	Repair and Maintenance		1,000	1,000	1,000
516-6310	Other Contractual Services		6,420	5,980	6,400
516-6311	Other Professional Service	2,350	1,400	1,025	1,025
516-6312	Professional Dues	210	400	400	400
516-6399	Miscellaneous		400	400	400
	TOTAL CONTRACTUAL SERVICES	12,164	19,520	16,305	19,125

CAPITAL

516-6502	Buildings				
516-6504	Machinery & Equipment				
516-6508	Computer Equipment				
516-6510	Furniture & Fixtures				
	TOTAL CAPITAL	0	0	0	0
	TOTAL EXPENDITURES	175,602	200,685	196,252	207,780

*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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	21,534	13,165	30,624	32,825	35,649	37,762	37,111	39,516
Supplies	11,540	9,705	8,925	11,354	6,455	11,160	8,805	10,500
Contractual Services	101,212	97,452	105,403	118,452	131,250	128,675	128,890	132,200
Capital Improvements	9,202	15,813	1,535	20,779				
Total Expense	143,489	136,135	146,487	183,410	173,354	177,597	174,806	182,216

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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MUNICIPAL BUILDING

PERSONAL SERVICES

517-6100	Longevity	120	168	168	216
517-6101	Salaries	23,510	24,360	24,360	25,286
517-6102	Overtime				
517-6103	F I C A	1,804	1,883	1,876	1,959
517-6104	Group Insurance	5,608	6,196	5,828	6,444
517-6105	Retirement	3,790	4,026	4,011	4,441
517-6106	Workers Compensation	728	1,037	868	1,070
517-6109	Incentive Pay	89	92		100
517-6110	Vacation Buy Back				
517-6111	Accrued Vacation Payout				
517-6141	Car Allowance				
	TOTAL PERSONAL SERVICES	35,649	37,762	37,111	39,516

SUPPLIES

517-6201	Office Supplies	7		105	
517-6202	Operating Supplies	3,903	4,500	4,000	4,250
517-6203	Repair/Maintenance Supplies	1,709	5,900	4,200	5,500
517-6204	Small Tools & Equipment	735	750	500	750
517-6205	Postage	8	10		
517-6206	Subscriptions,Books,Periodicals	93			
517-6208	Computer Software				
	TOTAL SUPPLIES	6,455	11,160	8,805	10,500

CONTRACTUAL SERVICES

517-6300	Professional Services		300	150	300
517-6301	Communication	31,445	28,800	29,240	32,000
517-6305	Electricity	35,647	42,000	42,000	42,000
517-6306	Natural Gas	1,269	1,800	2,400	2,500
517-6307	Water and Wastewater Services				
517-6308	Repair & Maintenance	52,247	45,000	45,000	45,000
517-6309	Rentals	10,235	10,000	10,000	10,300
517-6310	Other Contractual Services	407	500		
517-6312	Professional Dues		175		
517-6399	Miscellaneous		100	100	100
	TOTAL CONTRACTUAL SERVICES	131,250	128,675	128,890	132,200

CAPITAL

517-6502	Buildings				
517-6503	Imp. Other than Buildings				
517-6504	Machinery and Equipment				
517-6510	Furniture & Fixtures				
	TOTAL CAPITAL	0	0	0	0
	TOTAL EXPENDITURES	173,354	177,597	174,806	182,216

*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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services								
Supplies								
Contractual Services	94,410	78,047	91,554	77,711	95,425	92,000	92,000	117,000
Capital Improvements								
Total Expense	94,410	78,047	91,554	77,711	95,425	92,000	92,000	117,000

PERSONNEL

**Position
Classification**

None

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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COMMUNITY SERVICES

CONTRACTUAL SERVICES

520-6313	Aid to Other Organizations	95,425	92,000	92,000	117,000
	TOTAL CONTRACTUAL SERVICES	95,425	92,000	92,000	117,000
	TOTAL EXPENDITURES	95,425	92,000	92,000	117,000

*Includes amendments during fiscal year.

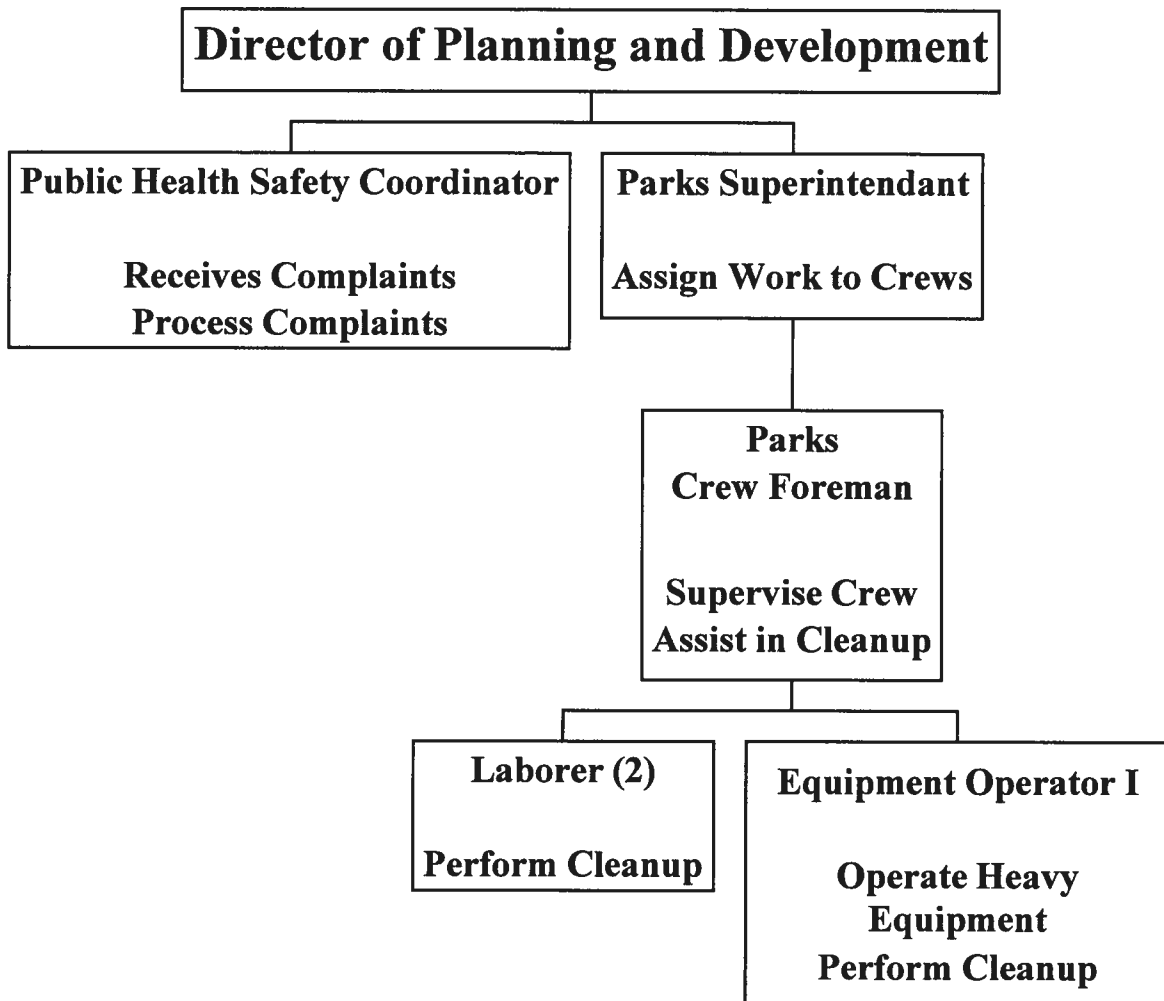
2010 COMMUNITY SERVICES DISTRIBUTION BY ORGANIZATION

Organization	Amount
Keep Athens Beautiful *	10,000
Library	7,000
Cain Center	100,000
Total	<u>117,000</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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	158,083	142,689	152,067	166,176	180,216	188,663	185,376	193,200
Supplies	11,060	23,430	19,025	22,372	14,808	27,550	25,123	29,550
Contractual Services	54,465	60,977	62,784	56,512	53,552	65,870	56,970	63,370
Capital Improvements	2,875	4,578						
Total Expense	226,482	231,674	233,876	245,060	248,576	282,083	267,469	286,120

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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PUBLIC HEALTH

PERSONAL SERVICES

522-6100	Longevity	1,378	1,572	1,572	1,764
522-6101	Salaries	123,163	125,542	125,542	127,463
522-6102	Overtime				
522-6103	F I C A	9,125	9,893	9,808	10,020
522-6104	Group Insurance	22,601	24,784	23,446	25,776
522-6105	Retirement	20,085	21,146	20,965	22,718
522-6106	Workers Compensation	2,704	3,526	2,951	3,709
522-6107	Unemployment				
522-6109	Incentive Pay	369	1,200	92	750
522-6110	Vacation Buy Back	791	1,000	1,000	1,000
522-6111	Accrued Vacation Payout				
522-6114	Accrued Comp Time Payout				
522-6141	Car Allowance				
	TOTAL PERSONAL SERVICES	180,216	188,663	185,376	193,200

SUPPLIES

522-6201	Office Supplies	658	500	500	500
522-6202	Operating Supplies	938	1,200	1,100	1,200
522-6203	Repair/Maint. Supplies	7,377	17,500	15,000	17,500
522-6204	Small Tools & Equipment	1,036	1,250	1,000	2,750
522-6205	Postage	1,438	1,000	1,400	1,500
522-6206	Subscriptions,Books,Periodicals				
522-6207	Fuel	3,331	6,000	6,000	6,000
522-6208	Computer Software	30	100	123	100
	TOTAL SUPPLIES	14,808	27,550	25,123	29,550

CONTRACTUAL SERVICES

522-6300	Professional Services	4,184	4,300	4,500	5,000
522-6301	Communication	631	700	700	700
522-6302	Travel and Training	760	1,000	1,000	1,000
522-6303	Advertising	6,839	7,200	7,200	7,200
522-6305	Electricity				
522-6308	Repair and Maintenance	900	1,300	1,300	1,300
522-6309	Rentals	627	1,200	1,000	1,000
522-6310	Other Contractual Service	38,200	40,000	40,000	40,000
522-6311	Other Professional Service	1,293	10,000	1,100	7,000
522-6312	Professional Dues	118	170	170	170
522-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	53,552	65,870	56,970	63,370

CAPITAL

522-6501	Land				
522-6503	Improvement Other Than Buildings				
522-6504	Machinery & Equipment				
552-6508	Vehicles				
522-6508	Computer Equipment				
	TOTAL CAPITAL	0	0	0	0

TOTAL EXPENDITURES	248,576	282,083	267,469	286,120
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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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	129,388	140,274	130,080	150,773	163,130	172,858	171,026	178,375
Supplies	3,658	5,596	4,450	4,605	4,063	4,575	4,495	4,575
Contractual Services	5,843	5,453	5,802	7,994	5,011	8,750	7,450	9,950
Capital Improvements		625						
Total Expense	138,889	151,948	140,332	163,372	172,204	186,183	182,971	192,900

PERSONNEL

Position Classification	Total
Director	1
Inspector	1

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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INSPECTION

PERSONAL SERVICES

524-6100	Longevity	670	768	768	864
524-6101	Salaries	121,414	125,820	125,820	128,680
524-6102	Overtime				
524-6103	F I C A	9,063	9,835	9,758	10,063
524-6104	Group Insurance	11,622	12,392	11,984	12,888
524-6105	Retirement	19,528	21,023	20,858	22,816
524-6106	Workers Compensation	833	1,045	875	1,064
524-6107	Unemployment				
524-6109	Incentive Pay		975	963	1,000
524-6110	Vacation Buy Back		1,000		1,000
524-6111	Accrued Vacation Payout				
	TOTAL PERSONAL SERVICES	163,130	172,858	171,026	178,375

SUPPLIES

524-6201	Office Supplies	451	400	400	400
524-6202	Operating Supplies	364	250	250	250
524-6203	Repair/Maint. Supplies	638	600	600	600
524-6204	Small Tools & Equipment	153	200	200	200
524-6205	Postage	199	225	225	225
524-6206	Subscriptions,Books, Periodicals	83	550	500	550
524-6207	Fuel	2,122	2,250	2,250	2,250
524-6208	Computer Software	53	100	70	100
	TOTAL SUPPLIES	4,063	4,575	4,495	4,575

CONTRACTUAL SERVICES

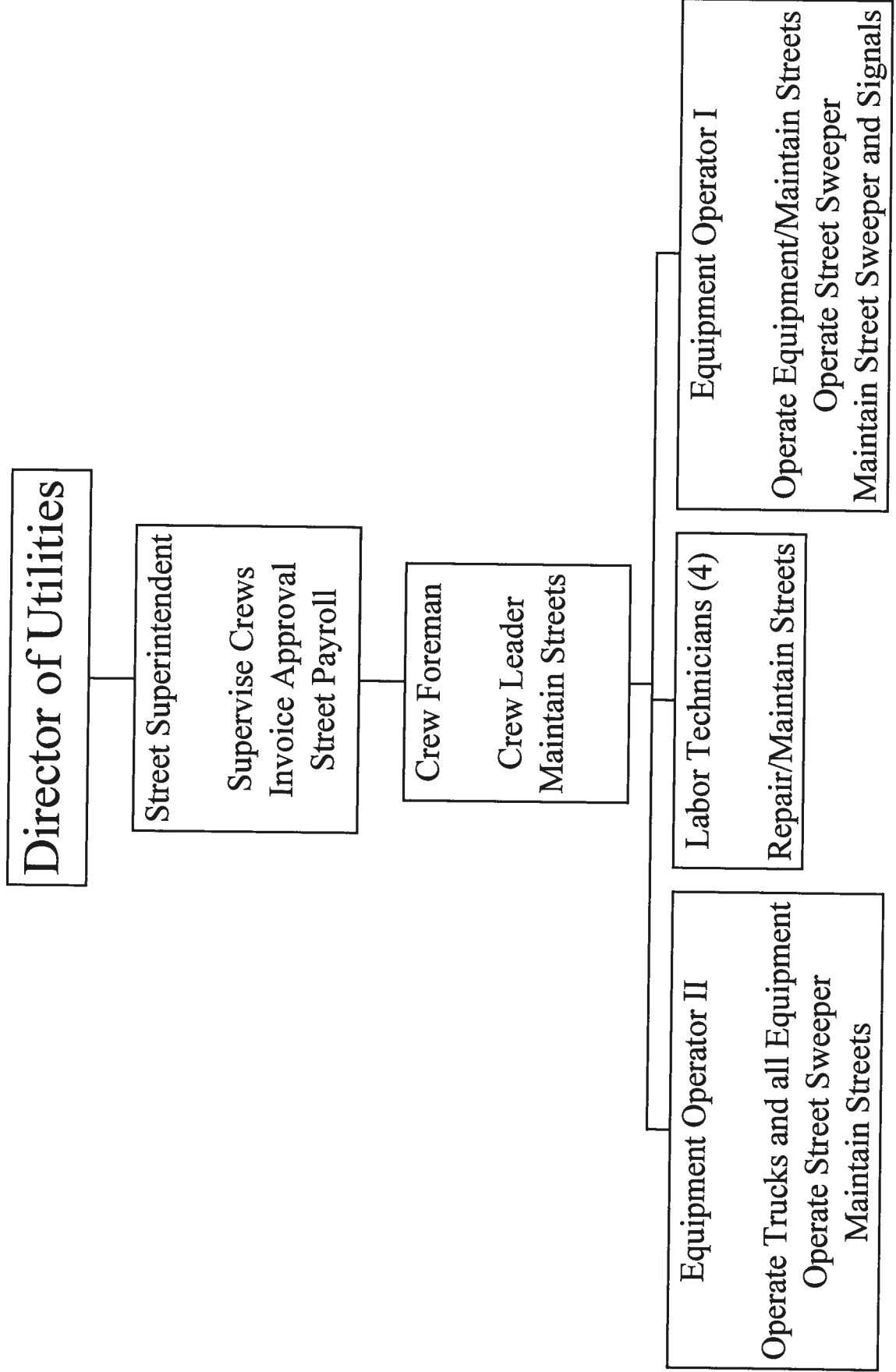
524-6300	Professional Services	103	200	200	200
524-6301	Communication	606	900	900	900
524-6302	Travel and Training	1,606	4,000	3,000	4,000
524-6303	Advertising	1,479	1,800	1,800	1,800
524-6304	Printing and Binding	534	800	500	800
524-6308	Repair and Maintenance	225	400	400	1,600
524-6309	Rentals	40	150	150	150
524-6310	Other Contractual Sevice	7			
524-6312	Professional Dues	411	500	500	500
524-6320	Federal/State Licensing				
524-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	5,011	8,750	7,450	9,950

CAPITAL

524-6504	Machinery & Equipment				
524-6506	Vehicles				
524-6508	Computer Equipment				
524-6510	Furniture & Fixtures				
	TOTAL CAPITAL	0	0	0	0
	TOTAL EXPENDITURES	172,204	186,183	182,971	192,900

*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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	351,960	351,683	320,931	340,328	383,241	402,857	394,405	414,051
Supplies	107,508	100,805	113,770	131,511	119,760	160,655	140,618	160,655
Contractual Services	189,023	227,105	222,909	265,826	240,433	262,900	237,844	262,900
Capital Improvements	120,806	102,064	226,864	433,350	126,420	65,000	59,975	
Total Expense	769,297	781,657	884,474	1,171,015	869,854	891,412	832,842	837,606

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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STREETS

PERSONAL SERVICES

532-6100	Longevity	2,692	2,984	2,984	3,368
532-6101	Salaries	251,617	256,858	256,858	262,458
532-6102	Overtime	1,738	2,000	2,000	2,000
532-6103	F I C A	18,604	20,203	20,149	20,665
532-6104	Group Insurance	45,235	49,568	46,204	51,552
532-6105	Retirement	41,182	43,186	43,070	46,853
532-6106	Workers Compensation	20,576	25,808	21,600	24,855
532-6107	Unemployment				
532-6109	Incentive Pay	937	1,000	846	1,000
532-6110	Vacation Buy Back	583	650	650	700
532-6111	Accrued Vacation Payout				
532-6113	Holiday Premium Pay	77	100	44	100
532-6114	Accrued Compensatory Time Pay		500		500
	TOTAL PERSONAL SERVICES	383,241	402,857	394,405	414,051

SUPPLIES

532-6201	Office Supplies	380	500	500	500
532-6202	Operating Supplies	17,832	20,000	20,000	20,000
532-6203	Repair & Maint Supplies	70,717	82,000	82,000	82,000
532-6204	Small Tools & Equipment	1,539	3,000	3,000	3,000
532-6205	Postage	2	55	55	55
532-6206	Subscriptions,Book,Periodicals				
532-6207	Fuel	29,290	55,000	35,000	55,000
532-6208	Computer Software		100	63	100
	TOTAL SUPPLIES	119,760	160,655	140,618	160,655

CONTRACTUAL SERVICES

532-6300	Professional Sevices	318	500		500
532-6301	Communication	1,399	1,600	1,600	1,600
532-6302	Travel and Training		300	40	300
532-6303	Advertising		400	104	400
532-6305	Electricity	228,609	244,000	220,000	244,000
532-6308	Repair and Maintenance	1,541	7,000	7,000	7,000
532-6309	Rentals	1,735	2,000	2,000	2,000
532-6310	Other Contractual Sevice	6,779	7,000	7,000	7,000
532-6311	Other Professtional Service				
532-6313	Aid to Other Organization				
532-6399	Miscellaneous	52	100	100	100
	TOTAL CONTRACTUAL SERVICES	240,433	262,900	237,844	262,900

CAPITAL

532-6504	Machinery & Equipment				
532-6506	Vehicles		65,000	59,975	
532-6508	Computer Equipment				
532-6520	Public Facilities: Roads	126,420			
	TOTAL CAPITAL	126,420	65,000	59,975	0
	TOTAL EXPENDITURES	869,854	891,412	832,842	837,606

*Includes amendments during fiscal year.

PARKS DEPARTMENT

Director of Planning and Development

Parks Superintendent

**Supervise Crews
Invoice Approval
Parks Payroll**

Crew Forman

**Crew Leader
Maintain Parks
Maintain Airport Grounds**

Laborers (3)

**Maintain Parks
Maintain Airport Grounds
Repair Equipment**

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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	214,159	224,513	237,589	250,678	234,187	240,774	235,312	246,177
Supplies	28,860	35,833	37,494	44,328	37,462	42,150	41,975	42,075
Contractual Services	72,543	64,344	57,906	72,704	64,623	85,050	79,800	87,800
Capital Improvements	109,445		47,325	24,415				
Total Expense	425,007	324,690	380,314	392,125	336,272	367,974	357,087	376,052

PERSONNEL

<u>Position Classification</u>	Total
Crew Foreman	1
Laborers	4

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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PARKS

PERSONAL SERVICES

534-6100	Longevity	2,940	2,800	2,956	2,976
534-6101	Salaries	152,797	155,426	155,426	158,780
534-6102	Overtime		1,500	1,500	1,500
534-6103	F I C A	12,341	12,311	12,270	12,734
534-6104	Group Insurance	30,194	35,626	31,736	32,220
534-6105	Retirement	25,772	26,315	26,228	28,872
534-6106	Workers Compensation	4,299	5,596	4,684	5,895
534-6107	Unemployment				
534-6109	Incentive Pay	160	1,200	512	1,200
534-6110	Vacation Buy Back	1,093			2,000
534-6111	Accrued Vacation Payout	4,499			
534-6113	Holiday Premium Pay				
534-6114	Accrued Comp Time Pay	92			
	TOTAL PERSONAL SERVICES	234,187	240,774	235,312	246,177

SUPPLIES

534-6201	Office Supplies	57	250	75	175
534-6202	Operating Supplies	5,265	6,000	6,000	6,000
534-6203	Repair & Maint Supplles	18,173	20,000	20,000	20,000
534-6204	Small Tools & Equipment	441	1,800	1,800	1,800
534-6205	Postage				
534-6206	Subscriptions,Books,Periodicals				
534-6207	Fuel	13,388	14,000	14,000	14,000
534-6208	Computer Software	138	100	100	100
	TOTAL SUPPLIES	37,462	42,150	41,975	42,075

CONTRACTUAL SERVICES

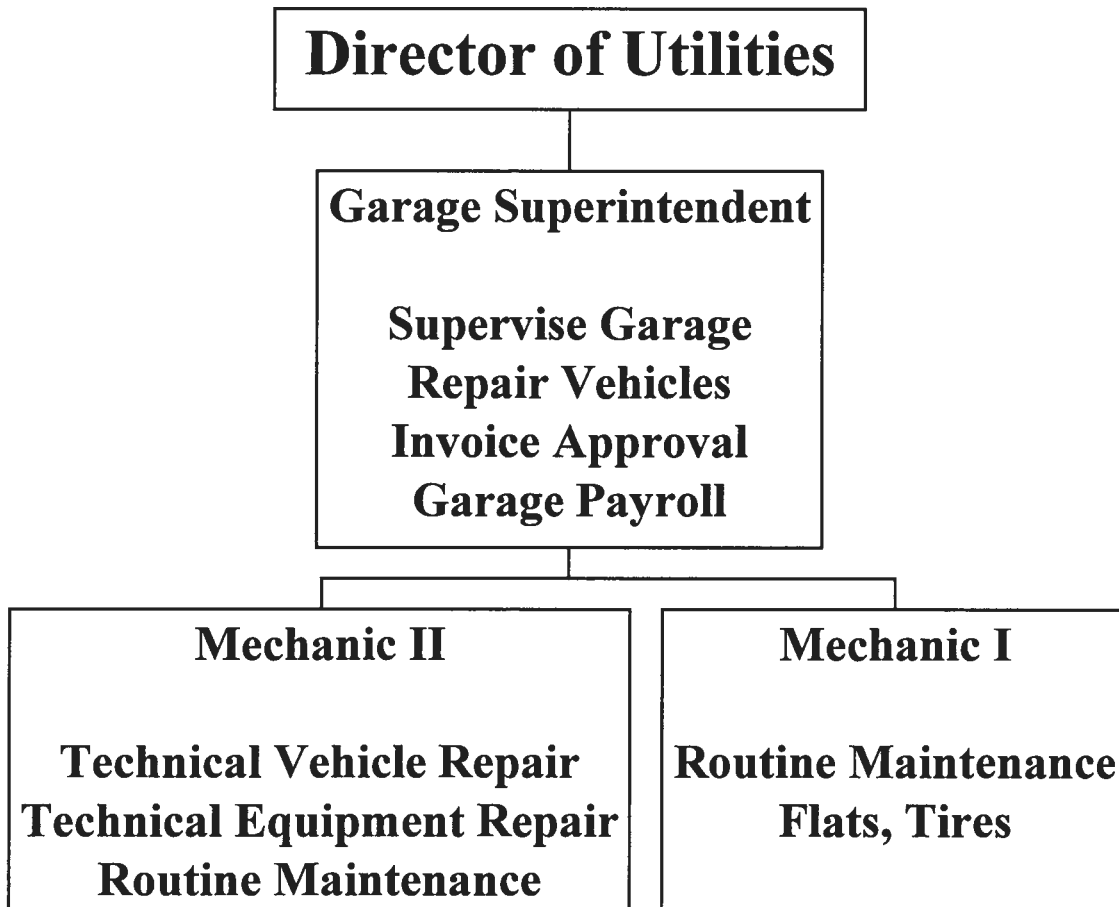
534-6300	Professional Services				
534-6301	Communication	1,463	1,600	1,600	1,600
534-6302	Travel and Training	70	750	400	750
534-6303	Advertising				
534-6305	Electricity	53,425	58,000	58,000	58,000
534-6306	Natural Gas	389	550	500	550
534-6308	Repair and Maintenance	5,547	20,000	15,000	23,000
534-6309	Rentals	1,048	1,300	1,300	1,300
534-6310	Other Contractual Service	2,681	2,600	3,000	2,600
534-6311	Other Profesional Service				
534-6312	Professional Dues				
534-6399	Miscellaneous		250		
	TOTAL CONTRACTUAL SERVICES	64,623	85,050	79,800	87,800

CAPITAL

534-6502	Buildings				
534-6503	Impr. Other Than Buildings				
534-6504	Machinery & Equipment				
534-6506	Vehicles				
534-6508	Computer Equipment				
	TOTAL CAPITAL				
	TOTAL EXPENDITURES	336,272	367,974	357,087	376,052

*Includes amendmets 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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	144,626	149,524	154,900	165,678	175,495	180,499	178,831	183,501
Supplies	5,026	5,458	5,184	5,738	4,341	9,056	4,029	9,062
Contractual Services	16,661	7,649	7,931	10,694	8,869	13,292	9,505	13,292
Capital Improvements		4,390		4,190	5,936			
Total Expense	166,313	167,021	168,015	186,300	194,641	202,847	192,365	205,855

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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CITY GARAGE

PERSONAL SERVICES

538-6100	Longevity	2,534	2,680	2,680	2,824
538-6101	Salaries	122,853	122,978	122,978	122,978
538-6102	Overtime	295	500	175	500
538-6103	F I C A	9,452	9,735	9,727	9,763
538-6104	Group Insurance	17,119	18,588	17,722	19,332
538-6105	Retirement	20,083	20,809	20,792	22,135
538-6106	Workers Compensation	3,159	4,114	3,443	4,655
538-6107	Unemployment				
538-6109	Incentive Pay			219	219
538-6110	Vacation Buy Back		1,095	1,095	1,095
538-6111	Accrued Vacation Payout				
538-6113	Holiday Premium Pay				
	TOTAL PERSONAL SERVICES	175,495	180,499	178,831	183,501

SUPPLIES

538-6201	Office Supplies	83	195	95	195
538-6202	Operating Supplies	1,092	1,000	872	1,000
538-6203	Repair & Maint Supplies	835	2,313	1,435	2,313
538-6204	Small Tools & Equipment	528	829	650	829
538-6205	Postage				
538-6206	Subscriptions,Books,Periodicals	196	200	100	200
538-6207	Fuel	1,607	4,375	877	4,375
538-6208	Computer Software		144		150
	TOTAL SUPPLIES	4,341	9,056	4,029	9,062

CONTRACTUAL SERVICES

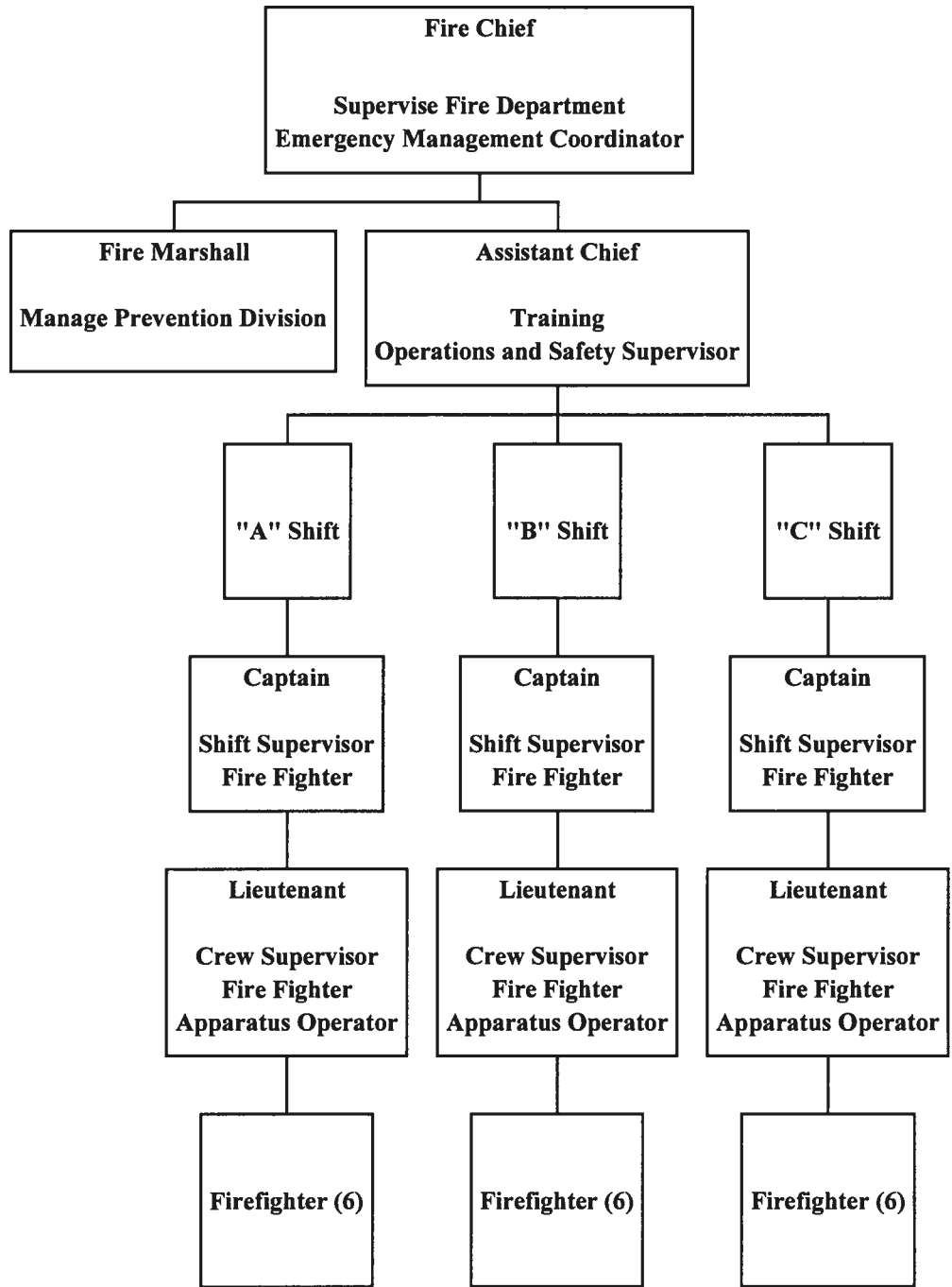
538-6300	Professional Service				
538-6301	Communication	1,080	1,200	1,200	1,200
538-6302	Travel and Training	145	400	213	400
538-6303	Advertising				
538-6305	Electricity	4,191	4,200	3,772	4,200
538-6306	Natural Gas	1,585	3,900	1,870	3,900
538-6308	Repair and Maintenance	205	1,500	750	1,500
538-6309	Rentals	1,314	1,500	1,500	1,500
538-6310	Other Contractual Service	349	552	200	552
538-6311	Other Professional Service				
538-6399	Miscellaneous		40		40
	TOTAL CONTRACTUAL SERVICES	8,869	13,292	9,505	13,292

CAPITAL

538-6502	Buildings				
538-6504	Machinery & Equipment	5,936			
538-6506	Vehicles				
538-6508	Computer Equipment				
	TOTAL CAPITAL	5,936			
	TOTAL EXPENDITURES	194,641	202,847	192,365	205,855

*Includes amendments during fiscal year.

FIRE & RESCUE SERVICES



DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Fire & Rescue Services*

Department Purpose:

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

Departmental Objectives:

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

Department Name:
 Department Number:

Fire & Rescue Services
46

Expense Summary

Expenditure Classification	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	1,444,216	1,564,065	1,695,162	1,810,919	1,911,774	1,981,277	1,841,381	2,024,141
Supplies	41,469	48,246	88,101	70,621	67,534	76,545	45,552	56,050
Contractual Services	99,817	91,089	93,477	103,072	101,705	122,450	81,908	119,100
Capital Improvements	47,492	12,505	6,804	349,140				
Operating Transfers								
Total Expense	1,632,994	1,715,905	1,883,544	2,333,752	2,081,013	2,180,272	1,968,841	2,199,291

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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FIRE & RESCUE SERVICES

PERSONAL SERVICES

546-6100	Longevity	9,576	10,336	10,348	10,864
546-6101	Salaries	1,209,791	1,263,567	1,201,548	1,297,481
546-6102	Overtime	42,432	35,000	35,000	35,000
546-6103	F I C A	101,453	109,008	101,645	110,794
546-6104	Group Insurance	167,296	176,070	161,766	173,988
546-6105	Retirement	222,259	233,014	217,274	251,205
546-6106	Workers Compensation	30,470	38,242	32,007	39,869
546-6107	Unemployment				
546-6108	Step Up Pay	627	900	500	1,000
546-6109	Incentive Pay	14,411	24,640	26,293	24,640
546-6110	Vacation Buy Back	2,970	3,000	2,000	3,000
546-6111	Accrued Vacation Payout	8,855	7,500		2,500
546-6112	Accrued Sick Leave Payout	42,912	24,000		16,800
546-6113	Holiday Premium Pay	58,545	53,000	53,000	57,000
546-6114	Accrued Compensatory Time Pay	177	3,000		
546-6115	On Call Pay				
	TOTAL PERSONAL SERVICES	1,911,774	1,981,277	1,841,381	2,024,141

SUPPLIES

546-6201	Office Supplies	3,038	2,200	2,120	2,200
546-6202	Operating Supplies	28,158	26,945	15,797	20,450
546-6203	Repair & Maint Supplies	11,308	15,050	7,860	11,050
546-6204	Small Tools & Equipment	8,873	4,350	6,700	5,350
546-6205	Postage	215	250	100	250
546-6206	Subscriptions,Books,Periodicals	318	1,600	275	600
546-6207	Fuel	14,773	25,000	11,500	15,000
546-6208	Computer Software	851	1,150	1,200	1,150
	TOTAL SUPPLIES	67,534	76,545	45,552	56,050

CONTRACTUAL SERVICES

546-6300	Professional Services	4,029	16,000	2,116	6,000
546-6301	Communication	21,177	20,100	14,848	20,100
546-6302	Travel and Training	15,442	19,120	16,744	20,120
546-6303	Advertising		200		
546-6304	Printing & Binding	384	275	200	275
546-6305	Electricity	22,582	21,500	14,082	21,000
546-6306	Natural Gas	4,288	8,000	5,500	5,500
546-6308	Repair and Maintenance	21,988	23,200	21,900	23,200
546-6309	Rentals	2,465	2,405	1,909	2,405
546-6310	Other Contractual Services	5,643	8,550	2,200	17,500
546-6311	Other Professional Service				
546-6312	Professional Dues	3,047	2,100	1,409	2,500
546-6399	Miscellaneous	660	1,000	1,000	500
	TOTAL CONTRACTUAL SERVICES	101,705	122,450	81,908	119,100

CAPITAL

546-6503	Impr. Other Than Buildings				
546-6504	Machinery & Equipment				
546-6506	Vehicles				
546-6508	Computer Equipment				
546-6510	Furniture & Fixtures				
	TOTAL CAPITAL				

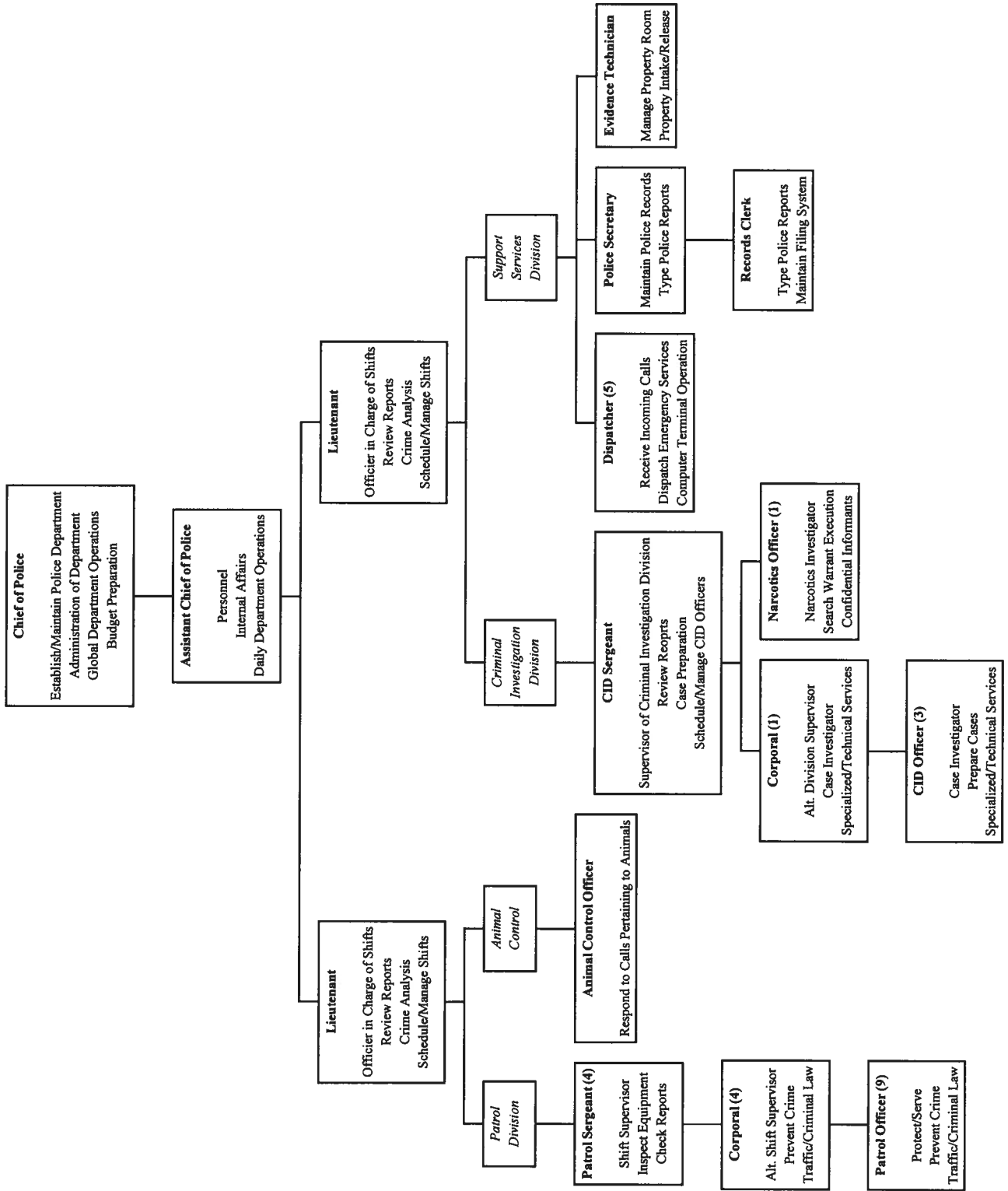
OPERATING TRANSFERS

546-6650	Operating Transfers-Fund 50				
	TOTAL OPERATING TRANSFERS				

TOTAL EXPENDITURES	2,081,013	2,180,272	1,968,841	2,199,291
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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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	1,730,563	1,751,434	1,936,812	2,038,720	2,185,401	2,395,177	2,380,604	2,488,596
Supplies	93,307	111,913	100,596	114,851	100,594	137,900	138,266	139,400
Contractual Services	106,303	89,649	91,967	80,475	98,825	134,850	134,850	139,152
Capital Improvements	73,483	63,863	173,938	81,887	14,599	54,500	54,442	0
Operating Transfers	12,170			1,376	3,156	4,400	4,400	0
Total Expense	2,015,826	2,016,859	2,303,313	2,317,309	2,402,575	2,726,827	2,712,562	2,767,148

PERSONNEL

<u>Position Classification</u>	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	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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POLICE SUPPORT SERVICES

PERSONAL SERVICES

554-6100	Longevity	5,212	5,604	5,604	5,988
554-6101	Salaries	334,196	342,307	342,307	347,023
554-6102	Overtime	5,903	7,500	7,500	7,500
554-6103	F I C A	26,658	28,604	28,612	29,010
554-6104	Group Insurance	51,169	55,764	53,022	57,996
554-6105	Retirement	57,396	61,144	61,160	65,774
554-6106	Workers Compensation	2,339	3,028	2,534	3,191
554-6107	Unemployment				
554-6108	Step Up Pay	19		100	200
554-6109	Incentive Pay	3,964	5,000	5,000	5,000
554-6110	Vacation Buy Back	1,276	2,000	2,000	2,000
554-6111	Accrued Vacation Pay Out		2,000	2,000	2,000
554-6112	Accrued Sick Leave Pay Out				
554-6113	Holiday Premium Pay	8,368	9,500	9,500	9,500
554-6114	Accrued Comp Time Pay				
	TOTAL PERSONAL SERVICES	496,500	522,451	519,339	535,182

SUPPLIES

554-6201	Office Supplies	8,568	8,000	8,000	8,000
554-6202	Operating Supplies	3,047	4,000	4,000	4,000
554-6203	Repair & Maint Supplies	12	500	500	500
554-6204	Small Tools & Equipment	6,353	4,000	4,000	4,000
554-6205	Postage	1,491	1,700	1,700	1,700
554-6206	Subscriptions,Books,Periodicals		250	250	250
554-6207	Fuel				
554-6208	Computer Software	613	750	750	750
	TOTAL SUPPLIES	20,084	19,200	19,200	19,200

CONTRACTUAL SERVICES

554-6300	Professional Services		1,000	1,000	1,000
554-6301	Communication	5,659	6,900	6,900	6,900
554-6302	Travel and Training	4,743	4,000	4,000	4,000
554-6303	Advertising	31	200	200	200
554-6304	Printing and Binding	516	1,500	1,500	1,500
554-6305	Electricity	2,419	5,000	5,000	5,000
554-6308	Repair and Maintenance	31,861	39,070	39,070	43,372
554-6310	Other Contractual Service	20,920	27,250	27,250	27,250
554-6312	Professional Dues	226	200	200	200
554-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	66,375	85,120	85,120	89,422

CAPITAL

554-6504	Machinery & Equipment	13,117			
554-6506	Vehicles				
554-6508	Computer Equipment				
554-6510	Furniture				
554-6560	Capitalized Software				
	TOTAL CAPITAL	13,117	0	0	0

OPERATING TRANSFERS

554-6655	OPERATING TRANSFERS-FUND 55				
	TOTAL TRANSFERS	0	0	0	0
	TOTAL EXPENDITURES	596,076	626,771	623,659	643,804

*Includes amendments during fiscal year.

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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POLICE PATROL

PERSONAL SERVICES

553-6100	Longevity	5,824	6,352	6,352	6,736
553-6101	Salaries	751,865	793,630	790,786	815,471
553-6102	Overtime	23,081	26,000	26,000	26,000
553-6103	F I C A	59,819	68,049	67,832	69,845
553-6104	Group Insurance	93,894	105,332	104,366	109,548
553-6105	Retirement	132,923	145,461	144,996	158,361
553-6106	Workers Compensation	23,119	29,019	24,288	31,287
553-6108	Step Up Pay	846	1,000	1,000	1,000
553-6109	Incentive Pay	7,851	10,000	10,000	10,000
553-6110	Vacation Buy Back	3,284	6,000	6,000	6,000
553-6111	Accrued Vacation Payout		4,400	4,400	4,400
553-6112	Accrued Sick Leave Payout		2,000	2,000	2,000
553-6113	Holiday Premium Pay	36,988	34,750	34,750	36,000
553-6114	Accrued Compensatory Time Pay		1,800	1,800	1,800
553-6116	Assignment Pay	2,400	3,600	3,600	3,600
	TOTAL PERSONAL SERVICES	1,141,894	1,237,393	1,228,170	1,282,048

SUPPLIES

553-6201	Office Supplies				
553-6202	Operating Supplies	10,683	20,000	20,000	20,000
553-6203	Repair & Maint Supplies	11,286	15,000	15,000	15,000
553-6204	Smal Tools and Equipment	3,464	5,000	5,000	5,000
553-6205	Postage				
553-6206	Subscriptions,Books,Periodicals		800	919	800
553-6207	Fuel	42,337	54,000	54,000	54,000
553-6208	Computer Software				
	TOTAL SUPPLIES	67,770	94,800	94,919	94,800

CONTRACTUAL SERVICES

553-6300	Professional Services				
553-6301	Communication	6,231	5,040	5,040	5,040
553-6302	Travel and Training	6,251	9,000	9,000	9,000
553-6304	Printing and Binding				
553-6308	Repair and Maintenance	2,431	9,000	9,000	9,000
553-6309	Rentals	84			
553-6310	Other Contractual Service	91			
553-6312	Professional Dues	125			
553-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	15,213	23,040	23,040	23,040

CAPITAL

553-6504	Machinery & Equipment	1,482			
553-6506	Vehicles		22,500	22,310	
553-6508	Computer Equipment				
	TOTAL CAPITAL	1,482	22,500	22,310	0

OPERATING TRANSFER

553-6653	Operating Transfer - Fund 53	3,156	4,400	4,400	
		3,156	4,400	4,400	0

	TOTAL EXPENDITURES	1,229,515	1,382,133	1,372,839	1,399,888
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*Includes amendments during fiscal year.

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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POLICE INVESTIGATION

PERSONAL SERVICES

552-6100	Longevity	2,090	2,364	2,364	2,652
552-6101	Salaries	226,890	269,524	269,524	280,870
552-6102	Overtime	3,332	2,500	2,500	2,500
552-6103	F I C A	17,276	23,081	23,081	23,971
552-6104	Group Insurance	28,592	30,980	31,194	38,664
552-6105	Retirement	39,094	49,337	49,337	54,349
552-6106	Workers Compensation	8,043	10,088	8,444	10,888
552-6107	Unemployment				
552-6108	Step-Up Pay	197	500	500	500
552-6109	Incentive Pay	2,784	4,920	4,920	4,920
552-6110	Vacation Buy Back	1,727	2,500	2,500	2,500
552-6111	Accrued Vacation Payout		2,000	2,000	2,000
552-6112	Accrued Sick Leave Payout		4,000	4,000	4,000
552-6113	Holiday Premium Pay	48	1,000	1,000	1,000
552-6114	Accrued Compensatory Time Pay		1,600	1,600	1,600
552-6116	Assignment Pay	9,000	10,800	10,800	10,800
	TOTAL PERSONAL SERVICES	339,073	415,194	413,764	441,214

SUPPLIES

552-6201	Office Supplies	78			
552-6202	Operating Supplies	2,414	2,500	2,500	2,500
552-6203	Repair & Maint Supplies	1,623	3,000	3,000	3,000
552-6204	Small Tools & Equipment	216	4,500	4,500	4,500
552-6205	Postage				
552-6206	Subscriptions,Books,Periodicals	27	250	250	250
552-6207	Fuel	4,776	7,400	7,400	7,400
552-6208	Computer Software				
	TOTAL SUPPLIES	9,134	17,650	17,650	17,650

CONTRACTUAL SERVICES

552-6300	Professional Services	613	1,200	1,200	1,200
552-6301	Communication	2,335	2,160	2,160	2,160
552-6302	Travel and Training	5,014	5,000	5,000	5,000
552-6303	Advertising		200	200	200
552-6304	Printing and Binding				
552-6308	Repair and Maintenance	891	1,200	1,200	1,200
552-6309	Rentals				
552-6310	Other Contractual Service	4,456	9,380	9,380	9,380
552-6312	Professional Dues				
552-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	13,309	19,140	19,140	19,140

CAPITAL

552-6504	Machinery & Equipment				
552-6506	Vehicle Purchase				
552-6308	Computer Equipment		16,000	16,066	
	TOTAL CAPITAL	0	16,000	16,066	0

TOTAL EXPENDITURES	361,516	467,984	466,620	478,004
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*Includes amendments during fiscal year.

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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POLICE ADMINISTRATION

PERSONAL SERVICES

551-6100	Longevity	1,326	1,424	1,424	1,520
551-6101	Salaries	152,070	157,748	157,748	163,744
551-6102	Overtime				
551-6103	F I C A	11,849	12,609	12,609	13,075
551-6104	Group Insurance	11,794	12,392	12,132	12,888
551-6105	Retirement	25,021	26,953	26,953	29,645
551-6106	Workers Compensation	2,681	3,363	2,815	3,630
551-6107	Unemployment				
551-6109	Incentive Pay	2,148	2,800	2,800	2,800
551-6110	Vacation Buy Back	1,045	2,400	2,400	2,400
551-6111	Accrued Vacation Payout				
551-6112	Accrued Sick Leave Payout				
551-6113	Holiday Premium Pay		450	450	450
551-6114	Accrued Compensatory Time Pay				
551-6120	Salaries (Part-Time)				
	TOTAL PERSONAL SERVICES	207,934	220,139	219,331	230,152

SUPPLIES

551-6201	Office Supplies				
551-6202	Operating Supplies	983	1,500	1,500	1,500
551-6203	Repair & Maint Supplies	678	1,000	1,000	1,000
551-6204	Small Tools & Equipment	174	1,000	1,000	2,500
551-6205	Postage				
551-6206	Subscriptions,Books,Periodicals		200	447	200
551-6207	Fuel	1,721	2,550	2,550	2,550
551-6208	Computer Software	50			
	TOTAL SUPPLIES	3,606	6,250	6,497	7,750

CONTRACTUAL SERVICES

551-6300	Professional Services	450	500	500	500
551-6301	Communication	1,132	900	900	900
551-6302	Travel and Training	1,495	4,000	4,000	4,000
551-6303	Advertising				
551-6304	Printing and Binding				
551-6305	Electricity	-2			
551-6308	Repair and Maintenance	15	1,200	1,200	1,200
551-6309	Rentals				
551-6310	Other Contractual Service				
551-6312	Professional Dues	848	950	950	950
551-6399	Miscellaneous	-10			
	TOTAL CONTRACTUAL SERVICES	3,928	7,550	7,550	7,550

CAPITAL

551-6504	Machinery & Equipment				
551-6506	Vehicles		16,000	16,066	
551-6508	Computer Equipment				
551-6560	Capitalized Software				
	TOTAL CAPITAL	0	16,000	16,066	0

OPERATING TRANSFERS

551-6653	L.Match-Law Enforce.Grants				
	TOTAL AID TO OTHER GOVERNMEI	0	0	0	0
	TOTAL EXPENDITURES	215,468	249,939	249,444	245,452

*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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	28,507	29,944	26,289	36,235	39,501	43,144	42,672	45,282
Supplies	4,808	3,282	4,686	4,023	3,925	5,940	5,940	5,940
Contractual Services	21,391	21,180	31,387	31,352	31,324	32,500	32,500	32,500
Capital Improvements			700					
Total Expense	54,707	54,406	63,062	71,610	74,750	81,584	81,112	83,722

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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ANIMAL CONTROL

PERSONAL SERVICES

549-6100	Longevity	76	124	124	172
549-6101	Salaries	25,768	26,707	26,707	27,722
549-6102	Overtime		500	500	500
549-6103	F I C A	2,047	2,236	2,236	2,317
549-6104	Group Insurance	5,624	6,196	5,838	6,444
549-6105	Retirement	4,324	4,780	4,780	5,254
549-6106	Workers Compensation	462	701	587	973
546-6109	Incentive Pay	1,200	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	39,501	43,144	42,672	45,282

SUPPLIES

549-6201	Office Supplies				
549-6202	Operating Supplies	194		1,000	1,000
549-6203	Repair & Maint Supplies	975	1,000	1,300	1,300
549-6204	Small Tools & Equipment	140	1,300	400	400
549-6205	Postage		400		
549-6207	Fuel	2,616	3,240	3,240	3,240
549-6208	Computer Software				
	TOTAL SUPPLIES	3,925	5,940	5,940	5,940

CONTRACTUAL SERVICES

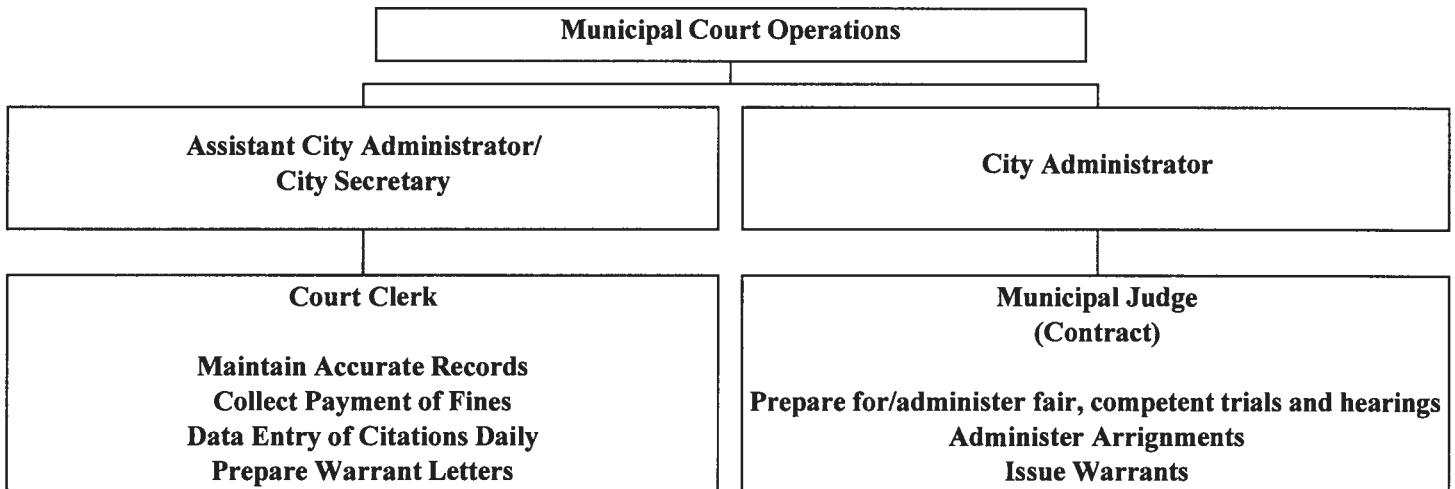
549-6300	Professional Services	28	500	500	500
549-6302	Travel and Training		500	500	500
549-6303	Advertising				
549-6308	Repair and Maintenance	79	200	200	200
549-6309	Rentals	217	225	225	225
549-6310	Other Contractual Services				
546-6312	Professional Dues		75	75	75
549-6313	Aid To Other Organizations	31,000	31,000	31,000	31,000
549-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	31,324	32,500	32,500	32,500

CAPITAL

549-6504	Machinery and Equipment				
549-6506	Vehicles				
	TOTAL CAPITAL				
	TOTAL EXPENDITURES	74,750	81,584	81,112	83,722

*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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	102,165	106,044	111,518	118,223	122,743	82,180	80,843	80,698
Supplies	5,587	5,664	3,359	3,256	4,422	4,780	4,926	4,830
Contractual Services	7,707	8,425	9,742	9,634	9,825	10,126	10,126	10,958
Capital Improvements	1,015				751			
Total Expense	116,474	120,133	124,619	131,113	137,741	97,086	95,895	96,486

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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MUNICIPAL COURT

PERSONAL SERVICES

550-6100	Longevity	1,544	592	592	640
550-6101	Salaries	80,818	33,927	33,927	37,170
550-6102	Overtime	56			
550-6103	F I C A	6,715	4,527	4,527	4,778
550-6104	Group Insurance	10,919	12,392	11,113	6,444
550-6105	Retirement	13,937	5,752	5,751	6,671
550-6106	Workers Compensation	249	337	282	344
550-6107	Unemployment				
550-6109	Incentive Pay	1,071			
550-6110	Vacation Buy Back	652	653	651	651
550-6111	Accrued Vacation Payout	2,782			
550-6120	Salaries (Part-Time)	4,000	24,000	24,000	24,000
	TOTAL PERSONAL SERVICES	122,743	82,180	80,843	80,698

SUPPLIES

550-6201	Office Supplies	2,842	2,000	2,000	2,000
550-6202	Operating Supplies				
550-6203	Repair and Maintenance Supplies			115	
550-6204	Small Tools & Equipment	43	200	200	200
550-6205	Postage	1,427	2,200	2,200	2,200
550-6206	Subscriptions,Books,Periodicals	36	150	181	200
550-6208	Computer Software	74	230	230	230
	TOTAL SUPPLIES	4,422	4,780	4,926	4,830

CONTRACTUAL SERVICES

550-6300	Professional Services				
550-6301	Communication Service	1,358	1,500	1,500	1,500
550-6302	Travel and Training	426	800	800	800
550-6303	Advertising				
550-6304	Printing and Binding				
550-6308	Repair and Maintenance	6,725	6,076	6,076	6,908
550-6310	Other Contractual Services	1,176	1,450	1,450	1,450
550-6311	Other Professional Services				
550-6312	Professional Dues	140	150	150	150
550-6399	Miscellaneous		150	150	150
	TOTAL CONTRACTUAL SERVICES	9,825	10,126	10,126	10,958

CAPITAL

550-6504	Machinery & Equipment				
550-6508	Computer Equipment	751			
550-6510	Furniture & Fixtures				
550-6560	Capitalized Software				
	TOTAL CAPITAL	751	0	0	0
	TOTAL EXPENDITURES	137,741	97,086	95,895	96,486

*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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services								
Supplies					3569	1570	2800	2920
Contractual Services	88,051	97,196	90,113	109,958	121,896	142,961	132,682	145,098
Capital Improvements	100,566							
Operating Transfers		35,741	272,441	30,397	13,109	20,700	48,000	
Reserves								
Bad Debt Expense								
Total Expense	188,618	132,937	362,554	140,355	138,574	165,231	183,482	148,018

PERSONNEL

**Position
Classification**

None

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 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	3,299	1,200	2,600	2,600
555-6205	Postage	115	120		120
555-6206	Subscriptions, Books,Periodicals	155	250	200	200
	TOTAL SUPPLIES	3,569	1,570	2,800	2,920

CONTRACTUAL SERVICES

555-6300	Professional Services	60,747	68,510	68,386	70,454
555-6301	Communications				
555-6309	Rentals	3,843	4,000	4,000	4,000
555-6310	Other Contractual Services	2,184	3,000	3,000	3,000
555-6311	Other Profesional Service	2,400	2,400	2,400	2,400
555-6314	Insurance	48,337	60,051	51,096	60,244
555-6399	Miscellaneous	4,385	5,000	3,800	5,000
	TOTAL CONTRACTUAL SERVICES	121,896	142,961	132,682	145,098

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				
555-6631	Operating Transfers-Fund 31				
555-6650	Operating Transfers-Techniform				
555-6654	Operating Transfers-Fund 54	13,109	20,700	48,000	
555-6658	Operating Transfers-Fund 58				
555-66591	Operating Transfers-Fund 591				
555-66592	Operating Transfers-Fund 592				
	TOTAL OPERATING TRANSFERS	13,109	20,700	48,000	

RESERVES

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

TOTAL EXPENDITURES	138,574	165,231	183,482	148,018
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*Includes amendments during fiscal year.

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ENTERPRISE FUND

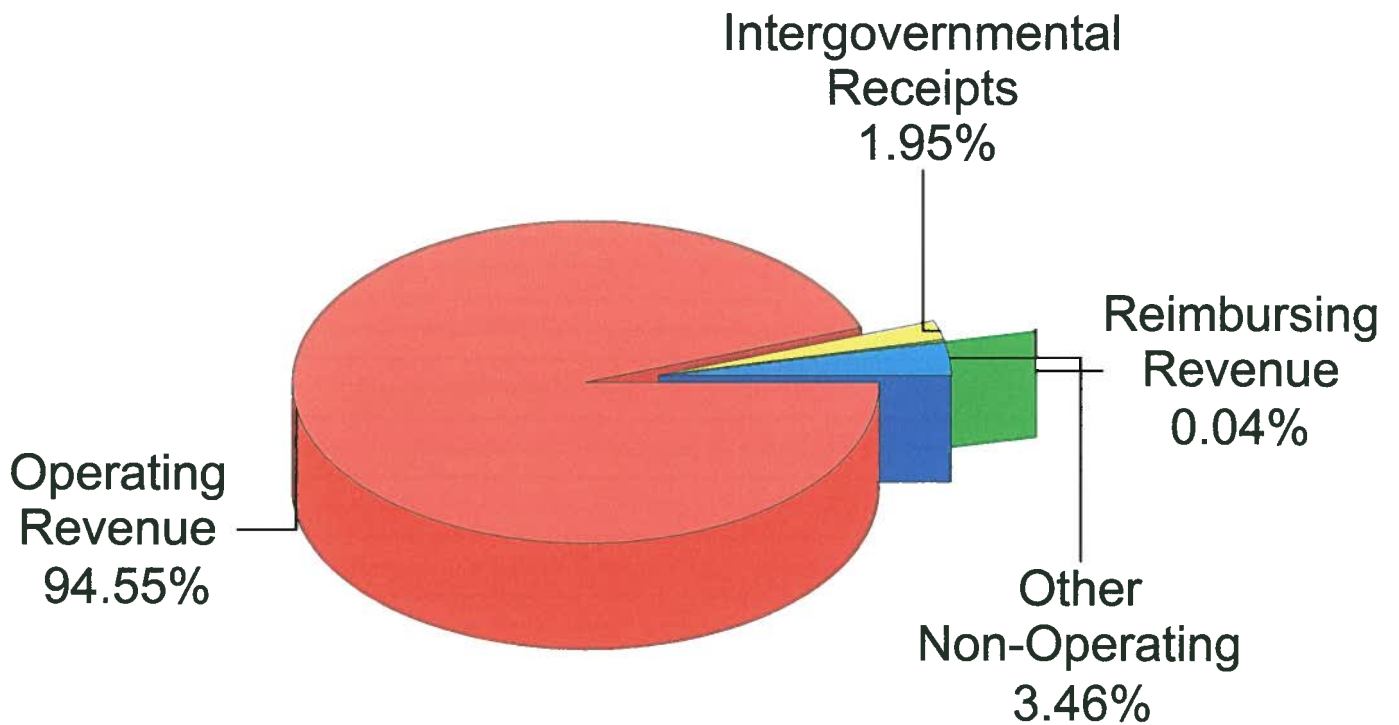
The Enterprise (Utility) Fund is used to account for operations of the City where the intent is to finance or recover through user charges the costs of providing goods or services to the general public on a continuing basis.

REVENUE SUMMARY UTILITY FUND						
Revenue Classification	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Est. Actual	2010-11 Budget
Operating Revenue	3,736,568	3,397,109	3,608,114	3,861,206	3,844,111	4,269,095
Intragovernmental Receipts						
Intergovernmental Receipts	70,231	66,428	92,841	54,819	117,763	88,135
Reimbursing Revenue	6,219	2,018	4,037	3,287		2,000
Other Non-Operating	160,003	173,656	165,235	151,655	156,100	156,100
Other Financing Sources	300,637	174,974	4,312			
Total Revenue	4,273,659	3,814,185	3,874,539	4,070,967	4,117,974	4,515,330

EXPENSE SUMMARY UTILITY FUND						
Expense Classification	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Est. Actual	2010-11 Budget
Utility Administration	123,346	159,190	136,755	167,791	222,450	230,221
Water Production	611,083	597,234	731,145	777,729	790,276	832,770
Line Maintenance	830,294	823,813	760,363	720,818	960,593	1,009,934
Wastewater Treatment	643,217	701,370	810,599	849,416	741,241	898,352
Utility Billing	141,824	154,643	159,187	206,644	165,121	198,343
AMWA Inspection	70,231	74,987	93,096	79,947	92,191	88,135
Debt Service	584,275	580,924	583,019	583,891	578,565	577,565
Non-Departmental	679,714	695,114	714,653	769,112	679,611	680,010
Total Expenditures	3,683,984	3,787,275	3,988,817	4,155,348	4,230,048	4,515,330

REVENUES

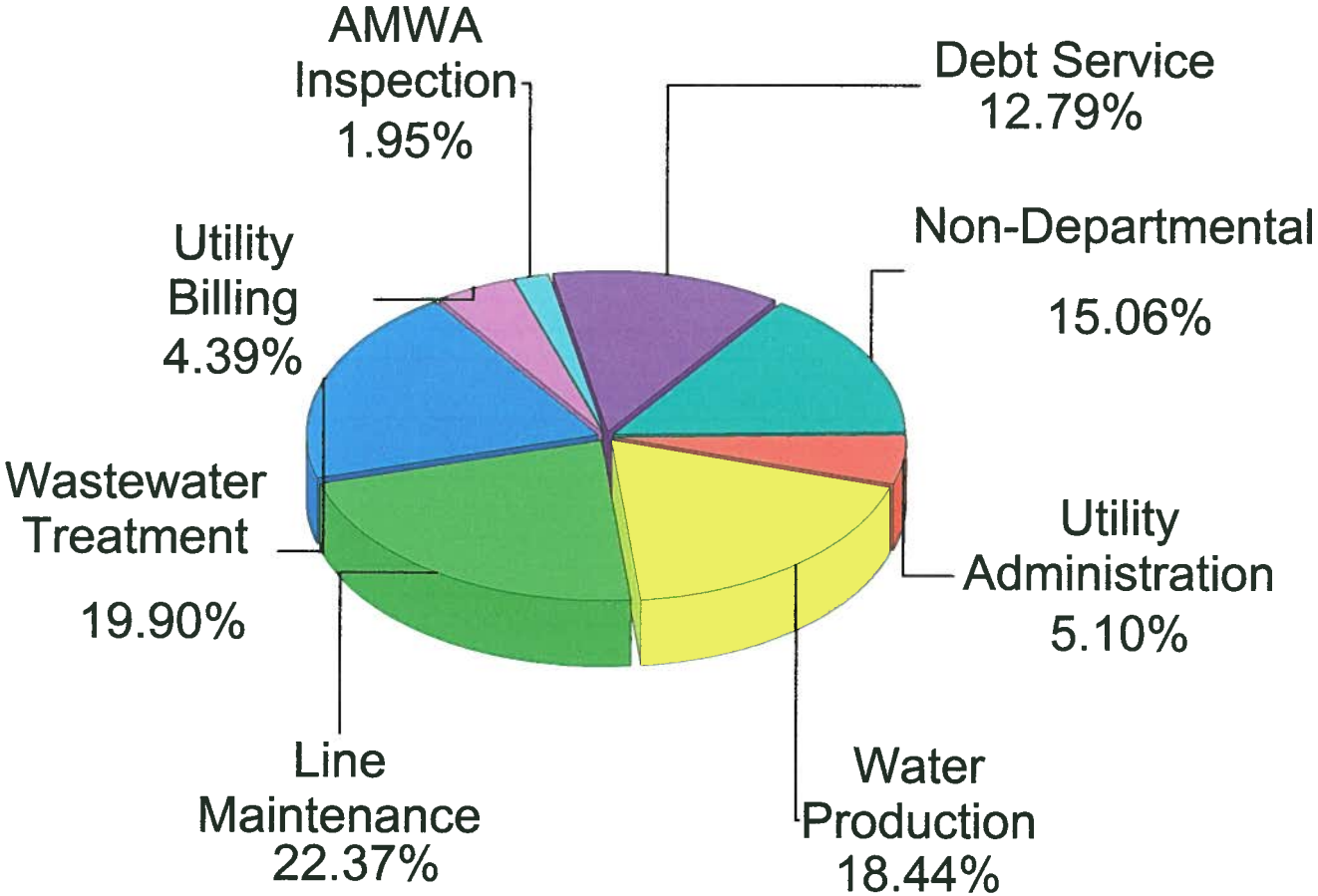
Utility Fund Revenue By Source 2010-11 Budget



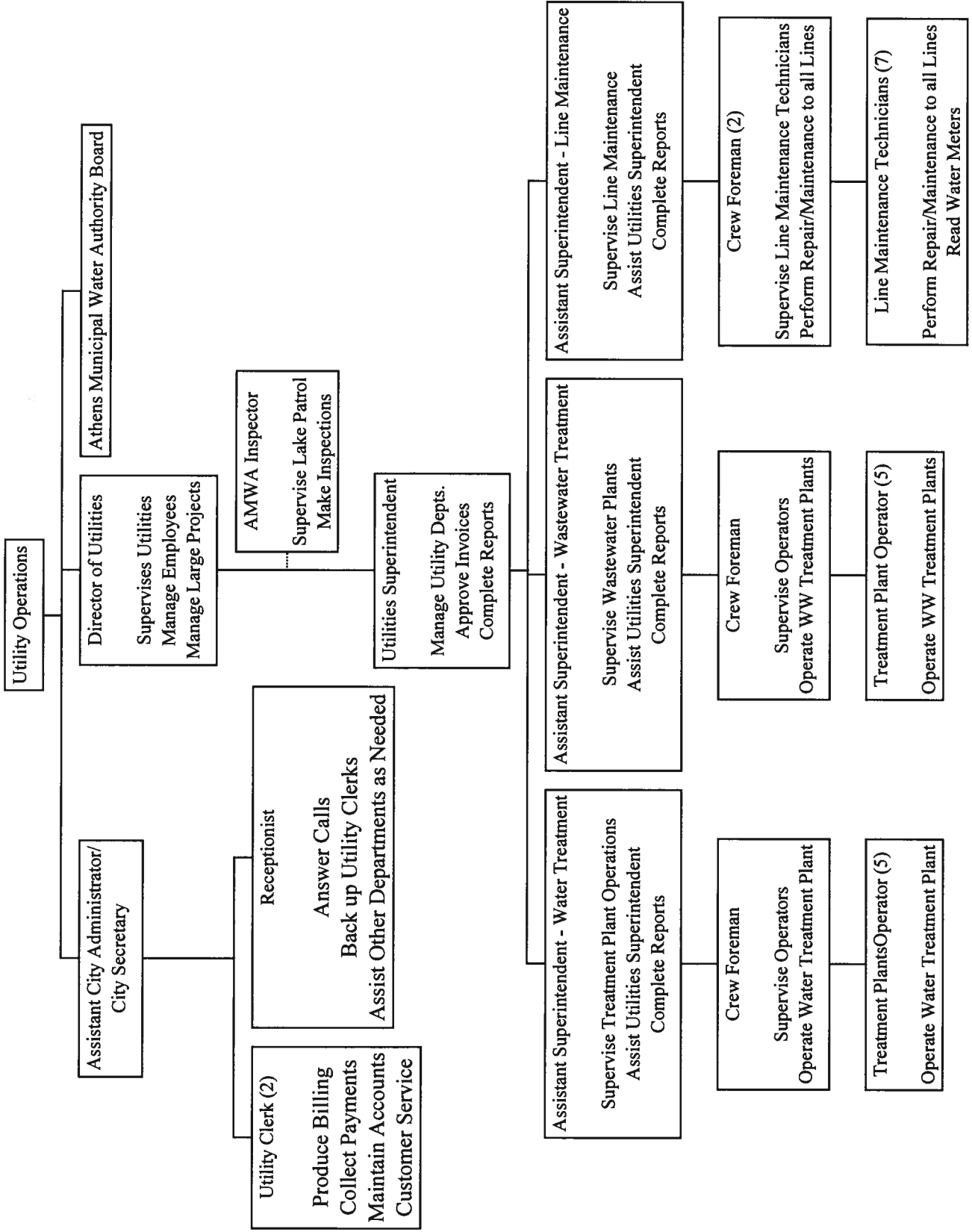
Account Number	Description	2007-08 Actual	2008-09 Actual	2009-10 Est Act	2010-11 Budget
REVENUE					
OPERATING REVENUE					
4461	Water Income	1,896,145	2,051,369	2,082,739	2,215,975
4462	Water Connections/Tap Fees	11,365	17,500	17,500	17,500
4463	Wastewater Services	1,570,059	1,627,283	1,634,822	1,927,820
4468	Bulk Water Sales	65,113	60,097	8,500	8,500
4469	Inspection/Turn On Fees	29,100	27,300	25,000	25,000
4469.1	Turn on Fee/Vacation	492	660	500	500
4469.2	Reconnect Fee	13,392	50,194	48,750	47,000
4471	System Fees	1,250	675	1,000	1,500
4472	Wastewater Connection/Tap Fees	3,980	8,237	8,200	8,200
4475	Disposal Fees/Permits	15,102	15,052	15,000	15,000
4499-1	Returned Check Fee	2,115	2,840	2,100	2,100
Total Operating Revenue		3,608,113	3,861,207	3,844,111	4,269,095
INTRAGOVERNMENTAL RECEIPTS					
4510.99	Capital Contribution - Internal				
4532	Operating Transfers - Fund 32				
4552	Operating Transfers - Fund 52				
Total Intergovernmental Receipts		0	0	0	0
INTERGOVERNMENTAL RECEIPTS					
4631	AMWA Contract Fees	92,841	54,819	117,763	88,135
Total Intergovernmental Receipts		92,841	54,819	117,763	88,135
REIMBURSING REVENUE					
4710	Workers Compension Reim.	4,037			2,000
4711	Other Insurance Reimbursement		3,287		
4799	Other Reimbursing Revenue				
Total Reimbursing Revenue		4,037	3,287	0	2,000
OTHER NON-OPERATING REVENUE					
4801	Interest Earned	53,277	46,468	47,000	48,000
4802	Discounts Earned	331	336	300	300
4803	Penalty Receipts	83,065	76,808	84,000	83,000
4815	Neches Compost Facility Sales		9,579	9,701	9,700
4821	Auction Proceeds	7,015			
4822	Other Insurance Reimbursement				
4830	Commercial-No Pick Up Fee	12,897	12,843	13,500	13,500
4898	Cash Over/Short	(218)			
4899	Miscellaneous Revenue	8,869	5,621	1,600	1,600
Total Other Non-Operating Revenue		165,236	151,655	156,101	156,100
OTHER FINANCING SOURCES					
4905	Loan/Capital Lease Proceeds				
4930	Donations				
4931	Donations: Capital Assets				
4940	Gain/Loss-Disposal of Assets	4,312			
Total Financing Sources		4,312	0	0	0
TOTAL REVENUE		3,874,539	4,070,968	4,117,975	4,515,330

EXPENDITURES

Utility Expense By Department 2010-11 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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	101,595	108,277	115,871	114,171	160,580	195,358	180,295	202,421
Supplies	1,872	2,010	2,549	1,947	2,289	11,000	7,458	13,000
Contractual Services	60,859	13,059	21,182	20,187	4,925	23,310	7,947	14,800
Capital Improvements	8,628		19,588	448		29,750	26,750	
Total Expense	172,954	123,346	159,190	136,753	167,794	259,418	222,450	230,221

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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UTILITY ADMINISTRATION

PERSONAL SERVICES

561-6100	Longevity	14	104	104	200
561-6101	Salaries	115,793	129,790	129,790	134,724
561-6102	Overtime	515	500	900	750
561-6103	F I C A	8,960	11,302	10,430	11,706
561-6104	Group Insurance	10,313	13,941	11,140	12,888
561-6105	Retirement	19,060	22,034	22,099	24,287
561-6106	Workers Compensation	249	337	282	516
561-6109	Incentive Pay	2,520	4,350	4,350	4,350
561-6110	Vacation Buy Back				
561-6120	Salaries (Part Time)	3,156	13,000	1,200	13,000
	TOTAL PERSONAL SERVICES	160,580	195,358	180,295	202,421

SUPPLIES

561-6201	Office Supplies	438	700	600	600
561-6202	Operating Supplies	404	400	400	400
561-6203	Repair & Maint Supplies	154	750	500	600
561-6204	Small Tools & Equipment	51	550	500	3,000
561-6205	Postage	58	400	150	200
561-6206	Subscriptions,Book,Periodicals	279	300	108	300
561-6207	Fuel	905	4,600	1,900	4,600
567-6208	Computer Software		3,300	3,300	3,300
	TOTAL SUPPLIES	2,289	11,000	7,458	13,000

CONTRACTUAL SERVICES

561-6300	Professional Services	1,372	15,250	3,000	6,750
561-6301	Communication	1,538	2,360	1,700	2,300
561-6302	Travel and Training	974	4,500	2,283	4,500
561-6303	Advertising		100	150	100
561-6304	Printing and Binding				
561-6308	Repair and Maintenance	181	650	326	500
561-6309	Rentals		150	173	300
561-6310	Other Contractual Service	7			
561-6311	Other Professional Service	708			
561-6312	Professional Dues	145	300	315	350
561-6320	Federal/State Licensing Fees				
561-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	4,925	23,310	7,947	14,800

CAPITAL

561-6504	Machinery & Equipment		9,750	9,750	
561-6506	Vehicles		20,000	17,000	
561-6508	Computer Equipment				
	TOTAL CAPITAL		29,750	26,750	
	TOTAL EXPENDITURES	167,794	259,418	222,450	230,221

*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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	265,708	258,275	276,811	295,678	318,699	357,227	342,298	361,069
Supplies	78,843	82,864	81,468	118,515	135,041	136,830	131,329	131,750
Contractual Services	248,774	262,719	238,955	293,750	310,041	338,093	321,299	339,951
Capital Improvements	12,833	7,225		23,200	13,948	20,000		
Total Expense	606,158	611,083	597,234	731,143	777,729	852,150	794,926	832,770

PERSONNEL

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

Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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WATER PRODUCTION

PERSONAL SERVICES

562-6100	Longevity	1,596	1,892	1,892	1,616
562-6101	Salaries	211,407	230,923	222,216	229,824
562-6102	Overtime	1,969	3,245	3,245	3,245
562-6103	F I C A	16,384	18,769	18,087	18,740
562-6104	Group Insurance	36,463	43,372	41,058	45,108
562-6105	Retirement	35,497	40,119	38,663	42,489
562-6106	Workers Compensation	7,386	9,627	8,057	9,767
562-6107	Unemployment				
562-6109	Incentive Pay	609	1,330	1,330	1,330
562-6110	Vacation Buy Back		950	950	950
562-6111	Accrued Vacation Payout		1,000		1,000
562-6113	Holiday Premium Pay	7,388	6,000	6,800	7,000
	TOTAL PERSONAL SERVICES	318,699	357,227	342,298	361,069

SUPPLIES

562-6201	Office Supplies	968	800	661	830
562-6202	Operating Supplies	117,970	101,000	101,000	105,000
562-6203	Repair & Maint Supplies	6,858	9,500	9,500	9,500
562-6204	Small Tools & Equipment	1,263	15,050	12,418	7,200
562-6205	Postage	2,053	3,100	3,100	3,220
562-6206	Subscriptions,Books,Periodicals		100		
562-6207	Fuel	5,929	7,280	4,650	6,000
562-6208	Computer Software				
	TOTAL SUPPLIES	135,041	136,830	131,329	131,750

CONTRACTUAL SERVICES

562-6300	Professional Services	4,017	4,650	4,109	4,500
562-6301	Communication	8,696	7,072	7,072	7,072
562-6302	Travel and Training	2,878	3,000	2,000	3,000
562-6303	Advertising	98	147	147	147
562-6305	Electricity	218,891	212,000	212,000	212,000
562-6307	Water and Wastewater Service	52,685	51,000	49,660	51,500
562-6308	Repair and Maintenance	8,549	20,172	20,172	20,172
562-6309	Rentals	1,533	2,537	2,537	2,600
562-6310	Other Contractual Services	12,669	24,860	10,634	24,860
562-6312	Professional Dues		455	471	900
562-6320	Federal/State Licensing Fees	25	12,000	12,297	13,000
562-6399	Miscellaneous		200	200	200
	TOTAL CONTRACTUAL SERVICES	310,041	338,093	321,299	339,951

CAPITAL

652-6502	Buildings				
652-6503	Impr. Other Than Buildings				
562-6504	Machinery & Equipment	13,948			
562-6506	Vehicles		20,000		
562-6508	Computer Equipment				
562-6530	Public Facilities Water/WW				
	TOTAL CAPITAL	13,948	20,000		

OTHER

562-6900	Net on Fixed Asset Disposal				
	TOTAL OTHER				
	TOTAL EXPENDITURES	777,729	852,150	794,926	832,770

*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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	456,155	454,517	488,984	439,755	457,680	482,079	469,067	490,208
Supplies	164,197	168,674	161,535	170,236	174,242	366,911	343,015	267,622
Contractual Services	77,133	33,371	33,890	22,223	38,662	57,315	45,511	40,615
Capital Improvements	272,381	173,733	139,404	128,148	50,036	231,489	103,000	211,489
Aid To Other Govt.								
Unclassified	100							
Total Expense	969,967	830,295	823,813	760,362	720,620	1,137,794	960,593	1,009,934

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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LINE MAINTENANCE

PERSONAL SERVICES

563-6100	Longevity	1,464	1,336	1,336	1,452
563-6101	Salaries	290,334	300,230	300,230	302,601
563-6102	Overtime	12,845	17,000	17,000	17,000
563-6103	F I C A	23,733	24,989	24,916	25,296
563-6104	Group Insurance	56,481	62,476	53,013	64,440
563-6105	Retirement	49,812	53,414	53,259	57,354
563-6106	Workers Compensation	11,548	14,557	12,184	12,450
563-6107	Unemployment				
563-6109	Incentive Pay	3,441	3,650	2,544	3,650
563-6110	Vacation Buy Back	1,606	1,500	1,500	1,500
563-6111	Accrued Vacation Payout	5,268	610	2,642	3,000
563-6113	Holiday Premium Pay	351	1,320	300	1,300
563-6114	Accrued Comp Time Payout	623	165	143	165
563-6115	On Call Pay	174	832		
	TOTAL PERSONAL SERVICES	457,680	482,079	469,067	490,208

SUPPLIES

563-6201	Office Supplies	685	400	460	400
563-6202	Operating Supplies	14,058	16,400	13,000	16,400
563-6203	Repair & Maint Supplies	129,236	304,611	304,000	213,122
563-6204	Small Tools & Equipment	4,011	1,500	1,500	1,500
563-6205	Postage	15	100	55	100
563-6206	Subscriptions,Books,Periodicals				
563-6207	Fuel	26,171	43,800	24,000	36,000
563-6208	Computer Software	66	100		100
	TOTAL SUPPLIES	174,242	366,911	343,015	267,622

CONTRACTUAL SERVICES

563-6300	Professional Services	1,363	8,250	1,000	4,000
563-6301	Communication	3,639	3,600	3,000	3,600
563-6302	Travel and Training	3,062	3,000	2,900	3,000
563-6303	Advertising		140	109	140
563-6304	Printing and Binding			217	
563-6305	Electricity	3,203	3,553	3,000	3,553
563-6306	Natural Gas	689	1,822	700	1,822
563-6308	Repair and Maintenance	19,700	25,000	25,000	15,000
563-6309	Rentals	4,260	8,450	7,500	6,000
563-6310	Other Contractual Services	373	500		500
563-6311	Other Professional Services				
563-6312	Professional Dues	730	2,500	1,600	2,500
563-6399	Miscellaneous	1,643	500	485	500
	TOTAL CONTRACTUAL SERVICES	38,662	57,315	45,511	40,615

CAPITAL

563-6502	Buildings				
563-6503	Impr. Other Than Buildings				
563-6504	Machinery & Equipment	10,328			
563-6506	Vehicles		140,000	17,000	120,000
563-6508	Computer Equipment				
563-6530	Public Facilities:Water/WW	39,708	91,489	86,000	91,489
563-6550	Easements				
	TOTAL CAPITAL	50,036	231,489	103,000	211,489

OPERATING TRANSFERS

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

OTHER

563-6900	Net On Fixed Asset Disposal	200			
	TOTAL OTHER	200			

TOTAL EXPENDITURES	720,820	1,137,794	960,593	1,009,934
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*Includes amendments during fiscal year.

DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: Wastewater Treatment

Department Purpose:

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

Departmental Objectives:

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

Department Name:
 Department Number:

**Wastewater Treatment
 65**

Expense Summary

Expenditure Classification	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services	272,895	263,592	293,549	316,460	337,636	349,766	346,886	359,997
Supplies	64,246	55,268	70,259	82,536	80,672	89,710	83,710	83,310
Contractual Services	279,446	309,207	295,833	406,642	424,935	416,045	275,645	430,045
Capital Improvements	21,703	15,150	41,729	4,961	6,175	42,000	35,000	25,000
Operating Transfers								
Total Expense	638,290	643,217	701,370	810,599	849,418	897,521	741,241	898,352

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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WASTEWATER TREATMENT

PERSONAL SERVICES

565-6100	Longevity	3,318	3,644	3,644	3,932
565-6101	Salaries	218,382	221,583	221,583	225,698
565-6102	Overtime	13,650	16,500	16,500	16,500
565-6103	F I C A	18,113	18,896	18,896	19,233
565-6104	Group Insurance	34,083	37,176	35,322	38,664
565-6105	Retirement	38,620	40,392	40,392	43,607
565-6106	Workers Compensation	4,560	6,295	5,269	7,083
565-6107	Unemployment				
565-6109	Incentive Pay	2,429	2,500	2,500	2,500
565-6110	Vacation Buy Back	2,041	780	780	780
565-6111	Accrued Vacation Payout				
565-6113	Holiday Premium Pay	2,440	2,000	2,000	2,000
565-6114	Accrued Comp Time Payout				
565-6115	On Call Pay				
	TOTAL PERSONAL SERVICES	337,636	349,766	346,886	359,997

SUPPLIES

565-6201	Office Supplies	424	600	600	600
565-6202	Operating Supplies	40,909	34,200	34,200	36,000
565-6203	Repair & Maint Supplies	28,973	34,200	34,200	36,000
565-6204	Small Tools & Equipment	115	2,500	2,500	2,500
565-6205	Postage	116	210	210	210
565-6206	Subscriptions,Books,Periodicals				
565-6207	Fuel	10,135	18,000	12,000	8,000
565-6208	Computer Software				
	TOTAL SUPPLIES	80,672	89,710	83,710	83,310

CONTRACTUAL SERVICES

565-6300	Professional Services	45,457	36,000	36,000	40,000
565-6301	Communication	17,176	17,000	17,000	17,000
565-6302	Travel and Training	145	750	750	750
565-6303	Advertising		100	100	100
565-6304	Printing and Binding		500	500	500
565-6305	Electricity	152,241	130,000	145,000	150,000
565-6308	Repair and Maintenance	41,576	39,000	39,000	39,000
565-6309	Rentals	1,489	2,500	2,500	2,500
565-6310	Other Contractual Services	149,228	161,245	16,245	161,245
565-6311	Other Professional Services				
565-6312	Professional Dues	592	300	300	300
565-6320	Federal/State Licensing	17,031	28,400	18,000	18,400
565-6399	Miscellaneous		250	250	250
	TOTAL CONTRACTUAL SERVICES	424,935	416,045	275,645	430,045

CAPITAL

565-6502	Buildings				
565-6503	Impr. Other Than Buildings				
565-6504	Machinery & Equipment	6,175	22,000	18,000	25,000
565-6506	Vehicles		20,000	17,000	
565-6508	Computer Equipment				
565-6530	Public Facilities:Water W/W				
	TOTAL CAPITAL	6,175	42,000	35,000	25,000

OPERATING TRANSFERS

565-6652	Operating Transfers - Fund 52				
	TOTAL OPERATING TRANSFERS				

OTHER

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

	TOTAL EXPENDITURES	849,418	897,521	741,241	898,352
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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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est. Act.	2010-11 Budget
Personal Services	101,599	105,051	110,632	117,618	122,308	121,664	120,274	127,174
Supplies	17,563	17,681	19,745	18,260	22,381	35,100	21,047	36,200
Contractual Services	12,334	19,093	24,266	23,307	21,135	26,101	23,800	34,969
Capital Improvements					40,817			
Total Expense	131,496	141,825	154,643	159,185	206,641	182,865	165,121	198,343

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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UTILITY BILLING

PERSONAL SERVICES

566-6100	Longevity	822	736	736	880
566-6101	Salaries	82,880	81,772	81,772	84,880
566-6102	Overtime				
566-6103	F I C A	5,945	6,328	6,313	6,569
566-6104	Group Insurance	16,901	18,588	17,524	19,332
566-6105	Retirement	13,631	13,526	13,494	14,893
566-6106	Workers Compensation	374	505	423	516
566-6107	Unemployment				
566-6109	Incentive Pay	130	209		104
566-6110	Vacation Buy Back				
566-6111	Accrued Vacation Payout	1,613			
566-6114	Accrued Comp Time Payout	12		12	
	TOTAL PERSONAL SERVICES	122,308	121,664	120,274	127,174

SUPPLIES

566-6201	Office Supplies	3,368	2,400	2,400	2,400
566-6202	Operating Supplies				
566-6203	Repair & Maint Supplies	8	500	500	500
566-6204	Small Tools & Equipment	139	5,200	500	5,500
566-6205	Postage	18,519	17,500	17,500	17,500
566-6206	Subscriptions,Books,Periodicals				
566-6208	Computer Software	347	9,500	147	10,300
	TOTAL SUPPLIES	22,381	35,100	21,047	36,200

CONTRACTUAL SERVICES

566-6301	Communication	1,448	1,400	1,400	1,400
566-6302	Travel & Training		1,500		1,500
566-6304	Printing and Binding	2,311	3,000	1,500	3,000
566-6308	Repair and Maintenance	13,423	14,801	16,000	23,169
566-6310	Other Contractual Service	3,953	5,000	4,500	5,500
566-6399	Miscellaneous		400	400	400
	TOTAL CONTRACTUAL SERVICES	21,135	26,101	23,800	34,969

CAPITAL

566-6504	Machinery & Equipment				
566-6508	Computer Equipment	40,817			
566-6510	Furniture & Fixtures				
566-6560	Capitalized Software				
	TOTAL CAPITAL	40,817	0	0	0
	TOTAL EXPENDITURES	206,641	182,865	165,121	198,343

*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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est. Act.	2010-11 Budget
Personal Services	58,161	58,715	62,461	65,389	68,347	84,481	70,929	54,849
Supplies	5,686	6,386	6,905	7,145	6,089	20,150	9,776	20,150
Contractual Services	5,014	5,130	5,621	5,835	5,513	13,132	11,486	13,136
Capital Improvements				14,727				
Total Expense	68,862	70,231	74,987	93,096	79,949	117,763	92,191	88,135

PERSONNEL

Position Classification

Inspector

Total
1

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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AMWA INSPECTION

PERSONAL SERVICES

567-6100	Longevity	1,082	1,132	276	40
567-6101	Salaries	46,770	46,703	37,523	34,440
567-6102	Overtime	903	2,000	2,000	2,000
567-6103	FICA	3,833	4,797	3,952	2,930
567-6104	Group Insurance	5,740	6,196	6,438	6,444
567-6105	Retirement	8,046	10,255	8,447	6,643
567-6106	Workers Compensation	417	522	438	532
567-6109	Incentive Pay	720	900	720	1,120
567-6111	Accrued Vacation Payout		5,388	4,954	
567-6113	Holiday Premium Pay	836	1,200	700	700
567-6114	Accrued Comp Time Payout		5,388	5,481	
	TOTAL PERSONAL SERVICES	68,347	84,481	70,929	54,849

SUPPLIES

567-6201	Office Supplies	25	150	150	150
567-6202	Operating Supplies	1,139	6,000	2,000	6,000
567-6203	Repair & Maint Supplies	644	6,500	1,900	6,500
567-6204	Small Tools & Equipment	492	200	3,376	200
567-6205	Postage	320	350	300	350
567-6206	Subscriptions,Books,Periodicals		50	50	50
567-6207	Fuel	3,469	6,900	2,000	6,900
	TOTAL SUPPLIES	6,089	20,150	9,776	20,150

CONTRACTUAL SERVICES

567-6300	Professional Services	4,554	9,000	9,000	9,000
567-6301	Communication	371	936	400	936
567-6302	Travel and Training	168	350	251	350
567-6303	Advertising		46	46	50
567-6305	Electricity	120	100	97	100
567-6308	Repair and Maintenance	300	2,500	1,692	2,500
567-6309	Rentals		200		200
567-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	5,513	13,132	11,486	13,136

CAPITAL

567-6506	Vehicles				
	TOTAL CAPITAL				
	TOTAL EXPENDITURES	79,949	117,763	92,191	88,135

*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
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Expense Summary

Expenditure Classification	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est. Act.	2010-11 Budget
Personal Services								
Contractual Services	29,346	29,714	21,275	23,496	22,974	30,506	24,111	30,010
Debt Service	555,784	584,275	580,924	583,019	583,891	578,565	578,565	577,565
Capital Outlay						151,929		
Operating Transfers	686,000	650,000	650,000	660,164	675,927	650,000	655,500	650,000
Reserves	84,887		23,839	30,994	70,211			
Total Expense	1,356,018	1,263,989	1,276,038	1,297,673	1,353,003	1,411,000	1,258,176	1,257,575

PERSONNEL

**Position
 Classification**

None

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 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	22,974	30,506	24,111	30,010
569-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	22,974	30,506	24,111	30,010

LONG TERM DEBT

569-6400	Bond Principal	310,000	320,000	320,000	335,000
569-6410	Bond Interest	272,990	257,565	257,565	241,565
569-6420	Capital Lease Principal				
569-6430	Capital Lease Interest				
569-6440	Fiscal Agent Fees	901	1,000	1,000	1,000
569-6476	Issuance Costs				
	TOTAL DEBT SERVICE	583,891	578,565	578,565	577,565

CAPITAL

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

OPERATING TRANSFERS

569-6610	Operating Transfers - Fund 10	650,000	650,000	650,000	650,000
569-6621	Operating Transfers - Fund 21				
569-6652	Operating Transfers - Fund 52	25,927		5,500	
	TOTAL OPERATING TRANSFERS	675,927	650,000	655,500	650,000

RESERVES

569-6800	Depreciation Expense				
569-6810	Bad Debt Expense	70,211			
569-6820	Amortization Expense				
	TOTAL RESERVES	70,211			

	TOTAL EXPENDITURES	1,353,003	1,411,000	1,258,176	1,257,575
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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

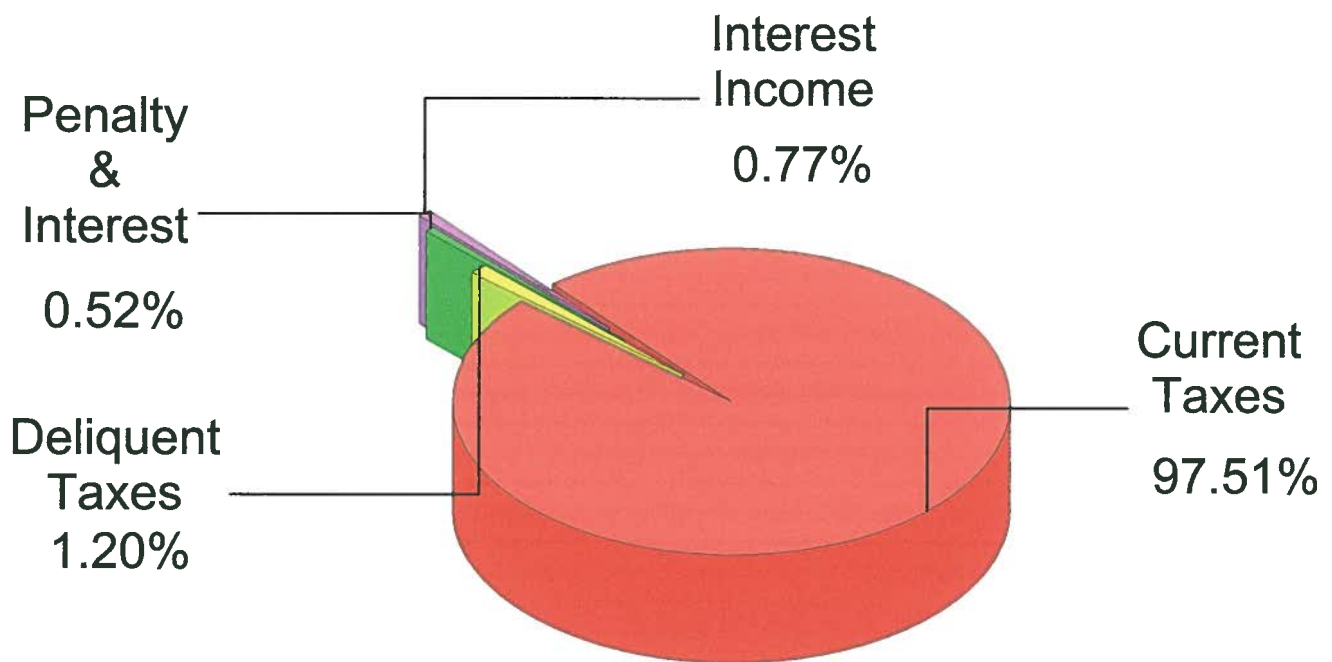
DEBT SERVICE FUND

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	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Est. Actual	2010-11 Budget
Taxes	453,925	447,621	462,798	541,382	581,500	576,954
Operating Transfers		58,832	22,474			
Interest	7,394	9,546	6,866	7,612	6,000	4,500
Bond Proceeds						
Total Revenue	461,319	515,999	492,138	548,994	587,500	581,454

EXPENSE SUMMARY DEBT SERVICE FUND						
Expense Classification	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Est. Actual	2010-11 Budget
Miscellaneous						
Bond Principal	240,000	251,598	265,000	275,000	290,000	305,000
Bond Interest	169,723	160,001	148,773	137,113	124,875	111,825
Capital Lease/Note Principal	56,088	69,859	79,886	120,417	99,399	140,607
Capital Lease/Note Interest	8,880	8,480	12,755	24,078	19,636	23,322
Fiscal Agent Fees	358	909	367	628	700	700
Bad Debt Expense						
Total Expenditures	475,049	490,847	506,781	557,236	534,610	581,454

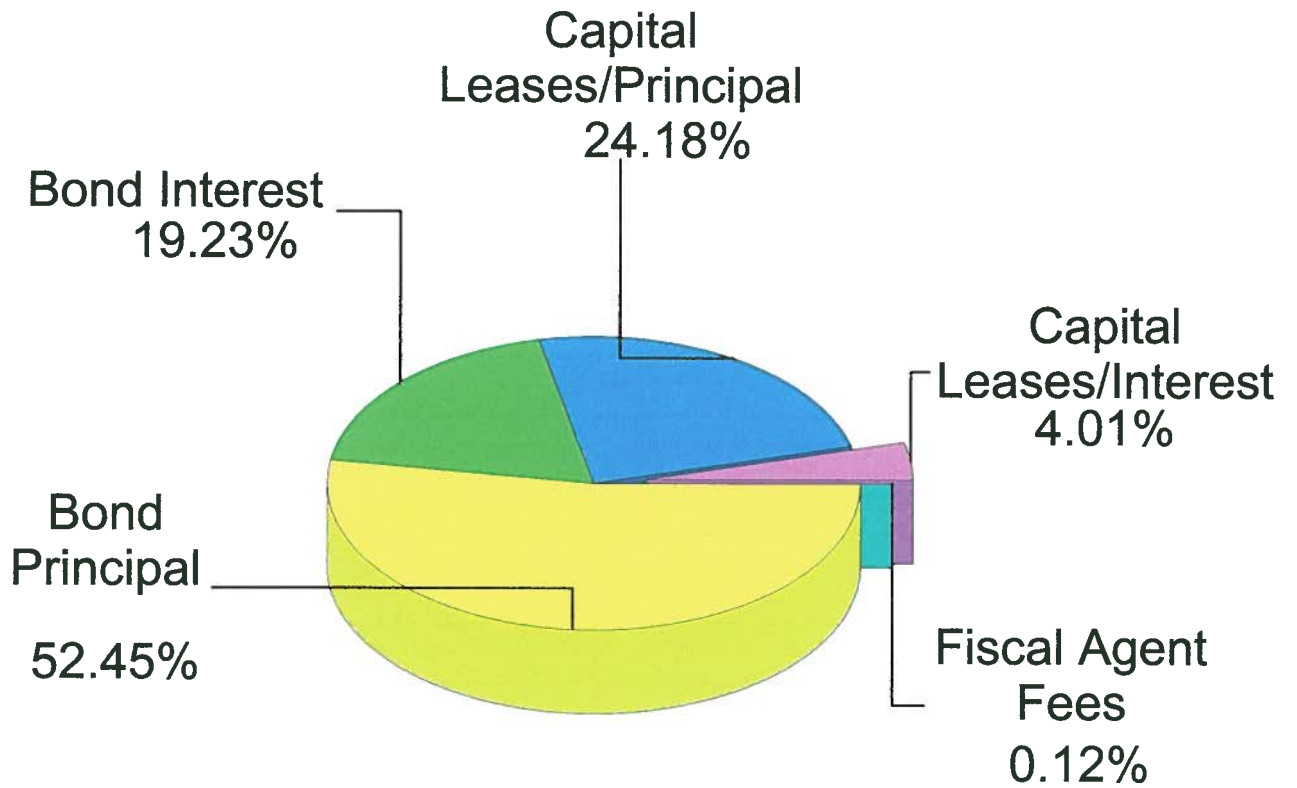
Debt Service Revenue 2010-11 Budget



REVENUE

Account Number	Description	2007-08 Actual	2008-09 Actual	2009-10 Est.Actual	2010-11 Budget
AD VALOREM TAXES					
4011	Current Taxes	452,331	520,487	565,000	566,954
4012	Delinquent Taxes	7,954	12,009	9,500	7,000
4015	Penalty & Interest	2,513	8,885	7,000	3,000
	Total Ad Valorem Taxes	462,798	541,381	581,500	576,954
Intragovernmental					
4510	Operating Transfer - Fund 10	22,474			
4530	Operating Transfer - Fund 30				
	Total Intragovernmental	22,474			
Other Non-Operating					
4801	Interest Income	6,866	7,612	6,000	4,500
	Total Non-Operating	6,866	7,612	6,000	4,500
Other Financing Sources					
4910	Bond Proceeds				
	Total Other Financing Source				
	TOTAL REVENUE	492,138	548,993	587,500	581,454

Debt Service Expenditures 2010-11 Budget



EXPENDITURES

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-1 Budget
568-6201	Office Supplies				
568-6400	Bond Principal	275,000	290,000	290,000	305,000
568-6410	Bond Interest	137,113	124,875	124,875	111,825
568-6420	Capital Leases/Principal	120,417	99,399	99,399	140,607
568-6430	Capital Leases/Interest	24,078	19,636	19,636	23,322
568-6440	Fiscal Agent Fees	628	700	700	700
568-6399	Miscellaneous				
568-6810	Bad Debt Expense				
	TOTAL DEBT SERVICE	557,236	534,610	534,610	581,454

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 Gauntt) - \$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

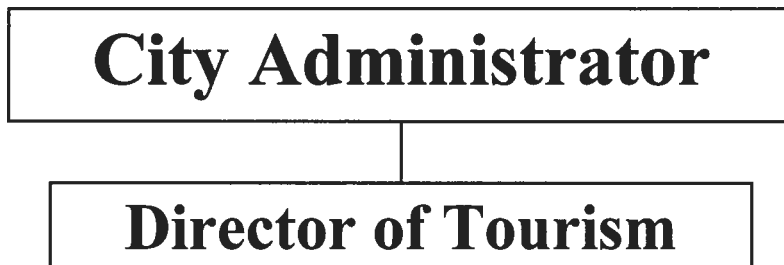
SHORT TERM DEBT

Description Of Debt	Current Year			Outstanding Principal 09/30/11
	Principal	Interest	Total	
2010 Police Vehicles				
Lease Holder To Be Determined	73,581	9,940	83,522	158,649
Original Note (Estimated)- \$232,230				
Interest (Estimated) - 5.00%				
2008 Truck Mounted Excavator				
Southside Bank	41,752	3,195	44,948	65,527
Original Note - \$205,248				
Interest - 3.620%				
2008 Fire Engine Pumper				
Citizens National Bank	25,273	10,187	35,460	216,183
Original Lease - \$284,377				
Interest - 4.50%				
Total Short Term Debt	140,607	23,322	163,929	440,359

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 utilizes funds generated by Hotel Occupancy Taxes for the purpose of advertising the City of Athens and its businesses in such a manner that additional taxes are perpetuated.

Departmental Objectives:

- Increase future hotel room night bookings for conventions, meetings and sporting events.
- Grow leisure visitation and group travel to Athens.
- Increase exposure for Athens as a visitor and meeting destination, through paid advertising, promotions, and public relations-generated media value.

Account Number	Description	2008-09 Actual	2009-10 Budget	2009-10 Est Act	2010-11 Budget
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REVENUE

TAXES

4023	Hotel/Motel Occupancy Tax	245,312	252,000	220,844	221,000
4801	Interest Income	390	750	854	900
4899	Miscellaneous Revenue		40,407	40,407	
4930	Donations		5,000	5,000	5,000
	TOTAL TAX REVENUES	245,702	252,750	221,698	221,900

Expense Summary

Classification	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services					50,846	50,032	91,525
Supplies					3,880	2,433	4,269
Contractual Services					79,681	47,739	118,599
Capital Improvements						5,705	
Flow Through Expenditures	177,655	213,092	249,430	245,731	163,750	112,651	
Total Expense	177,655	213,092	249,430	245,731	298,157	218,560	214,393

PERSONNEL

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

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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TOURISM

PERSONAL SERVICES

572-6100	Longevity				32
572-6101	Salaries		31,000	30,639	48,696
572-6102	Overtime				
572-6103	F I C A		2,912	2,764	5,380
572-6104	Group insurance		4,130	5,745	6,400
572-6105	Retirement		5,576	5,388	9,076
572-6106	Workers Compensation		168		344
572-6109	Incentive Pay		360	360	
572-6110	Vacation Buy Back				
572-6111	Accrued Vacation Payout				
572-6120	Salaries (Part Time)		4,000	3,186	17,997
572-6141	Car Allowance		2,700	1,950	3,600
	TOTAL PERSONAL SERVICES	0	50,846	50,032	91,525

SUPPLIES

572-6201	Office Supplies		1,800	987	1,500
572-6202	Operating Supplies				250
572-6203	Repair & Maintenance Supplies				
572-6204	Small Tools & Equipment				
572-6205	Postage		1,580	1,294	1,500
572-6206	Subscriptions,Books,Periodicals				
572-6208	Computer Software		500	152	1,019
	TOTAL SUPPLIES	0	3,880	2,433	4,269

CONTRACTUAL SERVICES

572-6300	Professional Services		1,000		
572-6301	Communication		1,980	480	1,980
572-6302	Travel and Training		2,000	3,151	6,000
572-6303	Advertising		58,961	37,332	73,758
572-6304	Printing and Binding				
572-6305	Electricity		3,360	2,223	3,600
572-6308	Repair and Maintenance		500		
572-6309	Rentals		6,600	4,553	6,600
572-6310	Other Contractual Service		2,420		25,000
572-6311	Other Professional Services		595		
572-6312	Professional Dues		1,400		1,561
572-6314	Insurance		765		
572-6399	Miscellaneous		100		100
	TOTAL CONTRACTUAL SERVICES	0	79,681	47,739	118,599

CAPITAL

572-6504	Machinery & Equipment				
572-6508	Computer Equipment			5,705	
572-6510	Furniture & Fixtures				
572-6560	Capitalized Software				
	TOTAL CAPITAL	0	0	5,705	0

FLOW THROUGH EXPENDITURES

572-7201	Chamber Of Commerce				
572-7202	Cain Center	117,272	105,350	72,475	
572-7203	AVIP	63,450			
572-7204	Henderson Cty. Fair Park Complex*	42,300	38,000	26,142	
572-7205	Athens Little Theater				
572-7206	Henderson Cty. Historical Society	6,011	5,400	3,715	
572-7207	East Texas Arboretum	16,698	15,000	10,319	
572-7208	Northeast Texas Center for the Arts				
572-7209	AVIP (Excess)				
	TOTAL CONTRACTUAL SERVICES	245,731	163,750	112,651	0

TOTAL EXPENDITURES	245,731	298,157	218,560	214,393
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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	2008-09 Actual	2009-10 Budget	2009-10 Est Act	2010-11 Budget
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AIRPORT REVENUE

OPERATING REVENUE

4348.1	Ingress/Egress Permit Fee				
4348.2	Land/Building Lease	5,089	4,426	5,089	5,089
4348.20	Hanger Rent	30,687	31,000	31,000	31,000
4348.3	Instruction and Plane Rental	63		50	50
4348.4	Aircraft Charter and Taxi	254	185	200	200
4348.5	Airport Sales	183	200	200	200
4348.6	Aircraft Maintenance	412	300	300	300
4348.7	Fuel Sales	1,061	700	1,000	1,000
4348.8	Flying Club		500		
4348.9	Ramp Tie Down	200	200		
4363	Oil/Gas Rents and Royalties				
Total Operating Revenue		37,949	37,511	37,839	37,839

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	1,980	1,200	2,588	2,500
4899	Miscellaneous Revenue				
Total Other Non-Operating		1,980	1,200	2,588	2,500

OTHER FINANCING SOURCES

4920	Note Proceeds				
4930	Donations				
Total Other Financing Sources					

Total Financing Sources

TOTAL REVENUES		39,929	38,711	40,427	40,339
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Fund: Airport

Expense Summary

Expenditure Classification	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 Est.Act.	2010-11 Budget
Personal Services								
Supplies	691	2,428	4,773	2,546	2,335	5,000	5,110	5,110
Contractual Services	6,842	5,896	9,747	6,673	7,358	11,490	8,590	11,025
Long Term Debt								
Capital Improvements								
Operating Transfers	606							40,000
Total Expense	8,140	8,324	14,520	9,219	9,693	16,490	13,700	56,135

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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AIRPORT

SUPPLIES

536-6201	Office Supplies	1		50	50
536-6202	Operating Supplies	1,125	1,800	1,800	1,800
536-6203	Repair & Maint Supplies	1,154	2,000	2,000	2,000
536-6204	Small Tools & Equipment				
536-6205	Postage	55		60	60
536-6207	Fuel		1,200	1,200	1,200
	TOTAL SUPPLIES	2,335	5,000	5,110	5,110

CONTRACTUAL SERVICES

536-6300	Professional Service	150	150		150
536-6303	Advertising				
536-6305	Electricity	4,516	4,800	4,800	4,800
536-6307	Water and Wastewater Services	438	600	500	600
536-6308	Repair & Maintenance	336	2,000	1,500	2,000
536-6309	Rentals				
536-6310	Other Contractual Service		2,000	200	2,000
536-6314	Insurance	1,918	1,940	1,590	1,475
536-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	7,358	11,490	8,590	11,025

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				40,000
	TOTAL OPERATING TRANSFERS				40,000

	TOTAL EXPENDITURES	9,693	16,490	13,700	56,135
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*Includes amendments during fiscal year.

CAPITAL PROJECTS FUNDS

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

Account Number	Description	2008-09 Actual	2009-10 Budget	2009-10 Est Act	2010-11 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	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 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	2008-09 Actual	2009-10 Budget	2009-10 Est Act	2010-11 Budget
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UTILITY CAPITAL PROJECTS
REVENUE

OTHER NON-OPERATING				
4801	Interest Earned	101,859	50,000	53,872
	Total Other Non-Operating	101,859	50,000	53,872
OTHER NON-OPERATING				
4910	Bond Proceeds			
4930	Donations			
	Total Other Financing Sources			
	TOTAL REVENUES	101,859	50,000	53,872

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 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		1,000	725	
503-6399	Miscellaneous				
Total Contractual Services		0	1,000	725	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	1,344,667	950,000	933,834	
565-6530	Public Facilities:Water/WW	149,632			
TOTAL CAPITAL OUTLAY		1,494,299	950,000	933,834	0

OPERATING TRANSFERS

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

TOTAL EXPENDITURES		1,494,299	951,000	934,559	0
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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	2008-09 Actual	2009-10 Budget	2009-10 Est Act	2010-11 Budget
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MUNICIPAL COURT TECHNOLOGY FEES REVENUE

COURT/PUBLIC SAFETY					
4201.6	MUNICIPAL COURT TECH. FEES	5,332	6,000	5,500	5,500
	Total Court/Public Safety	5,332	6,000	5,500	5,500
OTHER NON-OPERATING					
4801	Interest	283	250	250	250
	Total Other Non-Operating	283	250	250	250
	TOTAL REVENUES	5,615	6,250	5,750	5,750

Account Number	Description	2008-09 Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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MUNICIPAL COURT TECHNOLOGY FUND EXPENDITURES

SUPPLIES

550-6201	Office Supplies				
550-6203	Repair and Maintenance Supplies				
550-6204	Small Tool and Equipment				871
	Total Supplies				871

CONTRACTURAL SERVICES

550-6308	Repair and Maintenance		3,279	2,810	3,279
550-6309	Rentals			1,600	1,600
	Total Contractual Services		3,279	4,410	4,879

LONG TERM DEBT

550-6420	Capital Lease/Note Principal				
550-6430	Capital Lease/Note Interest				
	Total Long Term Debt				

CAPITAL OUTLAY

550-6508	Computer Equipment				
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	TOTAL EXPENDITURES		3,279	4,410	5,750
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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 - Fire Department Grants

This fund is used to account for grants for the Athens Fire Department not accounted for in other funds.

Fund 51 - ETCOG Grants

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

Fund 52 - First Time Sewer Grants

This fund accounts for grants from HUD passed through the State Office of Community Affairs to install wastewater service for areas of the City that previously did not have this service.

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**

- 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.

2010-11

- A. Property Tax rate set at .552076. Valuations decreases in property account for \$5,643 in lost revenue. Rate increase adds\$ 212,270 to revenue.
- B. Sales taxes increases slightly but increases have been due mainly to audit payments.
- 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 insurance.
- E. TMRS matching percentages are set to increase due to market and actuarial changes. This years increase is from 16.37% to 17.67%. Full funding percentage would be 22.21%. 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 total rate increase averaging 6.28% is implemented for Utility Fund operations as per the rate study approved in 2008-09 as amended.

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 10-01-10**

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

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

CITY OF ATHENS
GRADE & STEP SCALE
 Fire Department Employees

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

CITY OF ATHENS
GRADE & STEP SCALE
 Police Department Employees

YEARLY Grade	Start										Maximum 10
	1	2	3	4	5	6	7	8	9		
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

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**

**2010-2011
BUDGET**

Table of Contents

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Description of Operations	1
Property Tax Documents	3
Debt Service Fund	9
Tax Fund	12
Revenue Fund	20
Inspection Expenses	21

ATHENS MUNICIPAL WATER AUTHORITY
DESCRIPTION OF OPERATIONS

BOARD OF DIRECTORS

Chip Perryman
President

David M. Stover
Vice-President

Ed Gatlin
Secretary

Steve Sparkman
Director

C. A. Hawn
Director

Support Group

Attorney

Martin Bennett

Administration

Pam Burton

Utilities Director

Glen Herriage

Finance Director

David Hopkins

Secretary

Pam Watson

Inspector

Bill Magee

Executive Director

Wylie Pirkle

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	2014
Vice-President	David M. Stover	May	2012
Secretary	ED Gatlin	May	2014
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 an Attorney-at-Law to serve as the Authority's local counsel. That position is currently held by Martin Bennett. The position of Executive Director is a contracted position and is currently held by Wylie Pirkle.

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
2010 - 2011

RESOLUTION

A RESOLUTION ADOPTING A TAX RATE FOR THE ATHENS MUNICIPAL WATER AUTHORITY FOR THE TAX YEAR 2010.

WHEREAS, the Athens Municipal Water Authority adopted a total tax rate of \$.120993/\$100 valuation for the previous tax year and;

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

NOW, THEREFORE, BE IT RESOLVED that the Athens Municipal Water Authority acting through its duly elected Board of Directors does hereby adopt and levy the tax rate for the Authority for the tax year 2010 as follows:

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

PASSED AND APPROVED, this the 14th day of September, 2010.



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, 2010 AND ENDING SEPTEMBER 30, 2011.

WHEREAS, A budget estimate for the revenues and expenditures of said A.M.W.A for the fiscal year beginning October 1, 2010 and ending September 30, 2011 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;

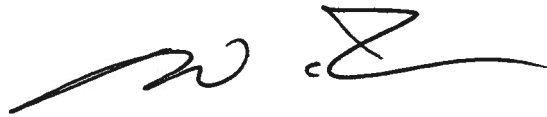
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ATHENS MUNICIPAL WATER AUTHORITY OF ATHENS, TEXAS:

SECTION 1: That the sum of One Million Two Hundred Fourteen Thousand, Three Hundred Twenty-Five Dollars (\$1,214,325) be appropriated out of the Tax Fund for payment of expenses.

SECTION 2: That the sum of Eighty-Eight Thousand, One Hundred Thirty-Five Dollars (\$88,135) be appropriated out of the Revenue Fund for payment of expenses.

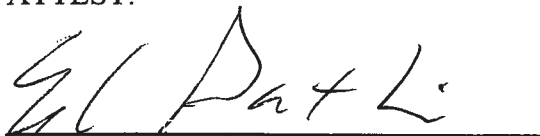
NOW, THEREFORE, BE IT RESOLVED that the Athens Municipal Water Authority acting through its duly elected Board of Directors does hereby adopt the budget estimate of the revenues and expenditures of the A.M.W.A. for fiscal year beginning October 1, 2010 and ending September 30, 2011.

PASSED AND APPROVED, this the 14th day of September, 2010.



ATHENS MUNICIPAL WATER AUTHORITY
President, Board of Directors

ATTEST:



ATHENS MUNICIPAL WATER AUTHORITY
Secretary, Board of Directors

CERTIFICATION OF 2010 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

2010 Appraisal Roll Information

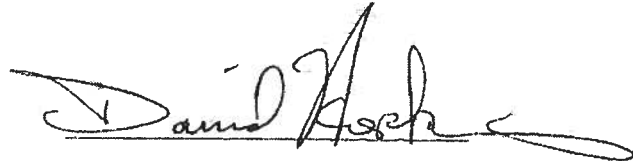
Total Appraised Value	\$1,549,501,240
Total Taxable Value	\$ 642,619,810

7/21/2010
Date


Bill Jackson, Chief Appraiser

Received by:

7/22/2010
Date



<u>Appraised Value</u>	<u>Taxable Value</u>
HCAD - \$1,475,738,680	HCAD - \$ 568,857,250
TYP - \$ <u>73,762,560</u>	TYP - \$ <u>73,762,560</u>
TOTAL \$1,549,501,240	TOTAL \$ 642,619,810

FROZEN TAX CEILING	\$
FROZEN VALUE	\$
H/S CAP LOSS	\$ 2,288,640

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Athens Municipal Water Authority

Analysis of Property Tax Values

Year	Taxable Valuation	Tax Rate	Tax Levy	Collections* Thru 07/31/10	Percent Collected
1980	42,774,795	0.300000	142,583	142,580	100.00%
1981	124,933,517	0.000000	274,834	274,830	100.00%
1982	210,000,000	0.146900	298,458	298,453	100.00%
1983	218,811,573	0.129900	264,813	264,795	99.99%
1984	264,121,708	0.117760	264,000	263,983	99.99%
1985	242,285,178	0.144174	324,977	324,953	99.99%
1986	266,741,449	0.134052	357,573	357,526	99.99%
1987	271,255,342	0.147200	399,288	399,258	99.99%
1988	294,676,858	0.140100	412,842	412,793	99.99%
1989	292,971,780	0.140100	410,453	410,249	99.95%
1990	291,535,966	0.140000	408,150	407,883	99.93%
1991	287,923,344	0.140000	403,093	402,853	99.94%
1992	283,408,535	0.147020	416,667	416,375	99.93%
1993	282,601,225	0.147020	415,480	415,211	99.94%
1994	286,815,209	0.147020	421,675	421,323	99.92%
1995	301,301,223	0.147020	442,973	442,686	99.94%
1996	324,050,933	0.144080	466,892	466,516	99.92%
1997	350,569,091	0.144000	504,819	504,454	99.93%
1998	360,378,555	0.143180	515,990	515,496	99.90%
1999	374,940,291	0.138520	519,367	518,878	99.91%
2000	411,751,093	0.124673	513,342	512,674	99.87%
2001	437,513,608	0.124673	545,461	544,429	99.81%
2002	467,729,721	0.124673	583,133	582,097	99.82%
2003	492,026,087	0.124673	613,424	611,988	99.77%
2004	517,483,942	0.124673	645,163	643,615	99.76%
2005	523,526,090	0.124673	652,696	650,312	99.63%
2006	555,060,550	0.124673	692,011	688,743	99.53%
2007	596,094,040	0.124673	743,168	738,872	99.42%
2008	629,294,650	0.124673	784,561	776,078	98.92%
2009	646,133,230	0.120993	781,776	759,558	97.16%
2010	642,619,810	0.124673	801,173	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	2008-09 Actual	2009-10 Budget	2009-10 Est Actual	2010-11 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	2008-09 Actual	2009-10 Budget	2009-10 Est Actual	2010-11 Budget
-------------	---------------------	----------------	----------------	--------------------	----------------

EXPENDITURES

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

Total Expense	0	0	0	0
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The Authority Has No Outstanding Indebtedness

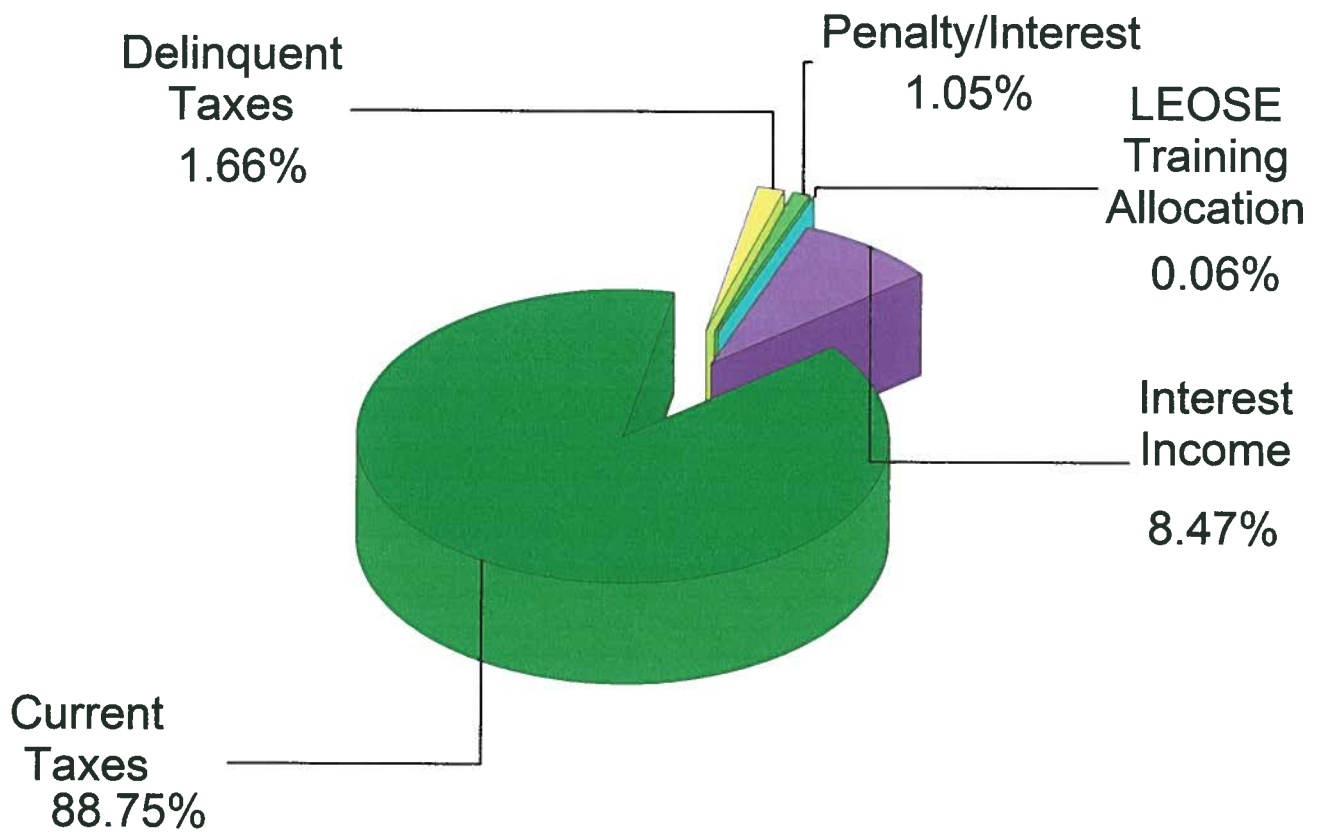
**ATHENS MUNICIPAL WATER AUTHORITY
GENERAL DEBT SERVICE OBLIGATIONS 2010-11 FISCAL YEAR**

Description	Principal	Interest	Fiscal Agent Fees	Total	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								
Total For Capital Leases/Other	\$0.00	\$0.00		\$0.00				\$0.00
TOTALS FOR DEBT SERVICE	\$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 2010-11 Budget

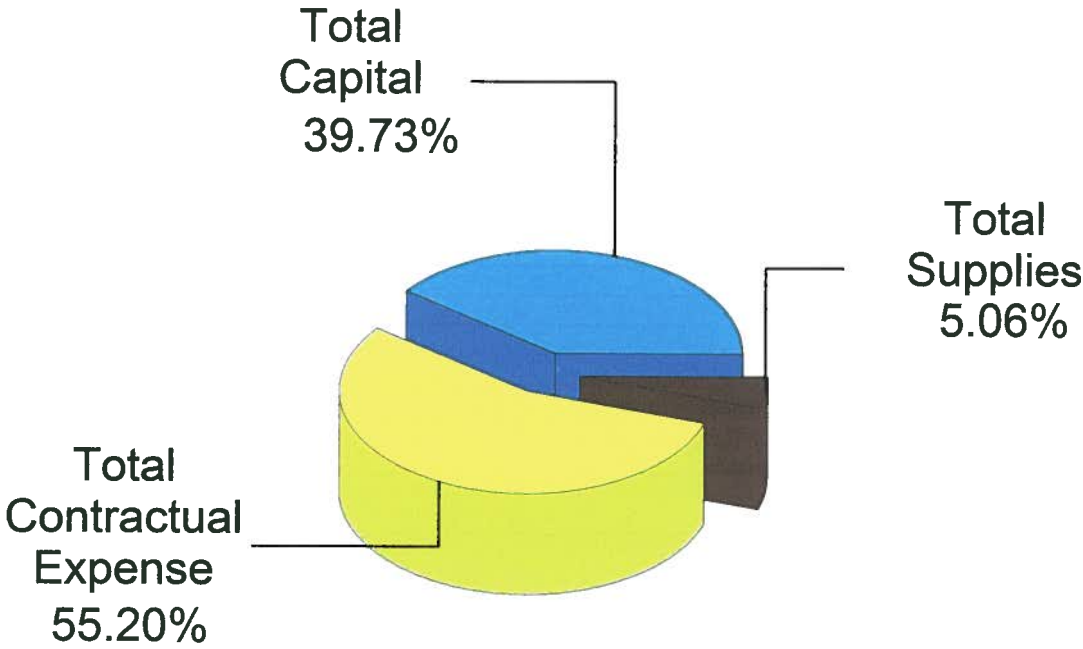


Athens Municipal Water Authority

TAX FUND Operating Budget

Account No.	Account Description	2008-09 Actual	2009-10 Budget	2009-10 Est Actual	2010-11 Budget
REVENUE					
4011	Current Taxes	\$758,945	\$781,776	\$775,000	\$801,173
4012	Delinquent Taxes	17,491	15,000	15,000	15,000
4015	Penalty/Interest	13,841	7,500	9,500	9,500
43W2	Operating Transfers - Debt Service				
4601	Grant Revenue	60,825			
4721	LEOSE Training Allocation	591	591	570	570
4801	Interest Income	73,556	70,000	76,500	76,500
4901	Miscellaneous Revenue	24			
4940	Sale of Capital Assets				
	Total Revenue	<u>925,272</u>	<u>874,867</u>	<u>876,570</u>	<u>902,743</u>

Tax Fund Expenditures 2010-11 Budget



Athens Municipal Water Authority

TAX FUND Operating Budget

Account No.	Account Description	2008-09 Actual	2009-10 Budget	2009-10 Est Actual	2010-11 Budget
EXPENDITURES					
575-6201	Office Supplies		600	200	600
575-6202	Operating Supplies		31,200	18,000	31,200
575-6203	Repair and Maintenance Supplies	13,400	28,880	18,000	26,105
575-6204	Small Tools and Equipment	222	600	600	3,600
575-6206	Subscriptions, Books, Periodicals				
	Total Supplies	13,622	61,280	36,800	61,505
575-6300	Professional Services	47,975	87,500	190,000	230,000
575-6301	Communication	691	700	700	700
575-6302	Travel and Training	337	2,000	800	2,000
575-6303	Advertising	343	1,200	1,200	1,200
575-6304	Printing and Binding		200	0	200
575-6305	Electricity	1,923	2,100	2,100	2,100
575-6308	Repair & Maintenance Service	162,727	154,600	145,000	326,500
575-6309	Rentals				
575-6310	Other Contractual Services	300	300	150	300
575-6312	Audit Expense	3,450	4,500	3,800	4,500
575-6313	Outside Legal Expense	13,693	30,000	0	30,000
575-6314	Insurance Expense	13,316	15,000	14,000	13,000
575-6316	Management Expense	30,000	30,000	30,000	30,000
575-6320	Federal/State Licensing				
575-6321	Tax Collection Fee	6,856	10,000	7,000	7,000
575-6322	Appraisal Expense	14,517	12,000	15,000	15,000
575-6332	Water Board Meeting Exp		400	0	400
575-6333	Election Expense		4,420	0	4,420
575-6399	Miscellaneous	80	3,000	0	3,000
	Total Contractual Expense	296,205	357,920	409,750	670,320
575-6505	Contingency				
	Total Reserves	0	0	0	0
575-6501	Land				
575-6502	Buildings				
575-6503	Impr. O/Than Buildings				
575-6504	Machinery & Equipment		100,000	0	100,000
575-6506	Vehicles				
675-6508	Computer Equipment				
575-6530	Public Facilities: Water/Wastewater	52,702			382,500
575-6531	Future Water Sources				
	Total Capital	52,702	100,000	0	482,500
575-6810	Bad Debt Expense				
	Total Expenditures	362,530	519,200	446,550	1,214,325

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 **\$26,105**

1. Chlorine injectors yearly maintenance kit \$650
 2. Calibration of on-line turbidity meters \$1,250
 3. Chlorine analyzers maintenance \$375
 4. Anthracite replacement for filter #3 and #4 \$7,300
 5. Misc. Repair supplies \$16,530

575-6204 - Small Tools and Equipment **\$3,600**

1. Double feed caustic filter feed pump \$3,000
 2. Misc. \$600

575-6300 - Professional Services **\$230,000**

1. Engineering water plant upgrades of baffling and flow meter \$25,000
 2. Engineering study future water supply \$100,000
 3. Engineering misc. \$50,000
 4. Survey, easements, and misc. \$25,000
 5. Legal and other professional services \$30,000

575-6308 - Repair And Maintenance Services **\$326,500**

1. Install recirculation flow meter and baffling to ground storage tank \$100,000
 2. Sludge pumped from lagoons \$100,000
 3. Replace screens and valve stems on intake structure as needed \$100,000
 4. Mowing & plowing lagoon sludge disposal sight \$20,000
 5. Waste valve on filter #3 \$6,500

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

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

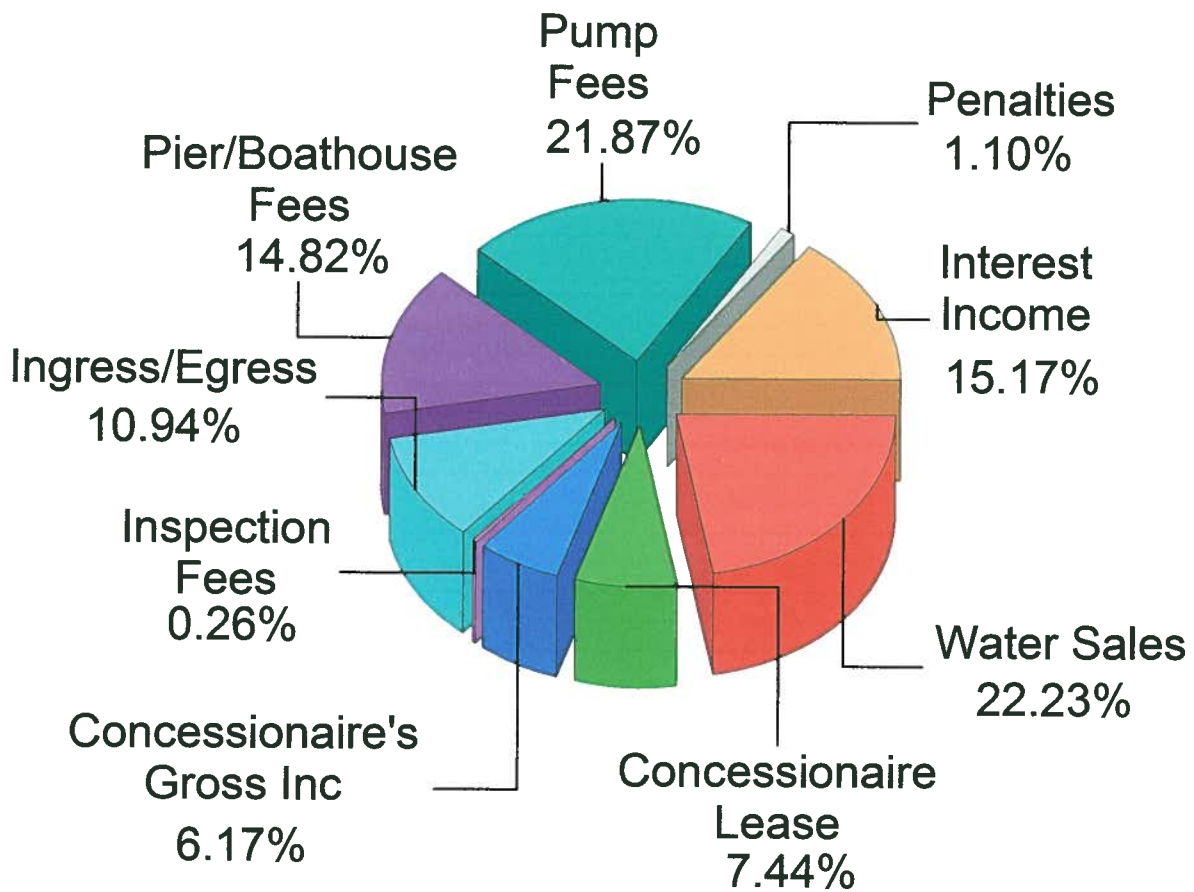
575-6530 - Public Facilities: Water/Wastewater **\$382,500**

1. Maintenance to lake dam and spill way \$382,500

REVENUE FUND

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

Revenue Fund Income 2010-11 Budget

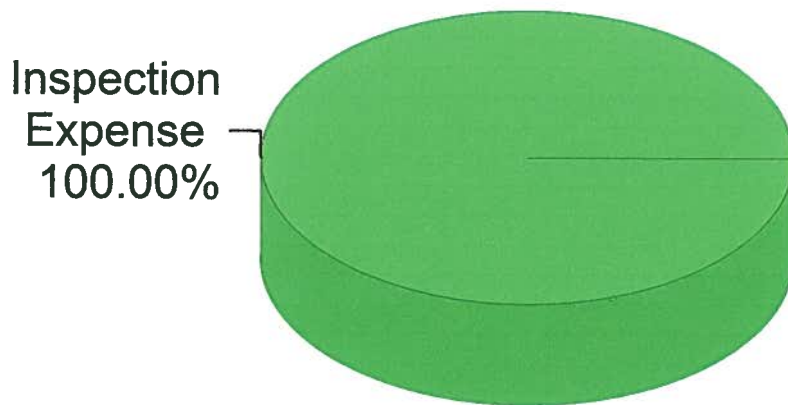


Athens Municipal Water Authority

REVENUE FUND Operating Budget

Account No.	Account Description	2008-09 Actual	2009-10 Budget	2009-10 Est Actual	2010-11 Budget
REVENUE					
4101	Water Sales	65,519	63,000	63,000	63,000
4363	Oil/Gas Rents and Royalties				
4363-1	Concessionaire Lease	11,179	12,000	12,000	21,084
4363-2	Concessionaire's Gross Inc	17,483	17,500	17,500	17,500
4380	Inspection Fees	900	750	750	750
4381	Ingress/Egress	29,864	31,000	31,000	31,000
4382	Pier/Boathouse Fees	37,744	38,000	42,000	42,000
4383	Pump Fees	59,550	59,500	62,000	62,000
4384	Penalties	2,134	2,100	3,124	3,124
4901	Interest Income	43,749	43,000	43,000	43,000
4977	Miscellaneous Revenue				
	Total Revenue	<u>268,122</u>	<u>266,850</u>	<u>274,374</u>	<u>283,458</u>

Revenue Fund Expenditures 2010-11 Budget



Athens Municipal Water Authority

REVENUE FUND Operating Budget

Account Number	Account Description	2008-09 Actual	2009-10 Budget	2009-10 Est Actual	2010-11 Budget
EXPENDITURES					
575-6201	Office Supplies				
575-6300	Professional Services				
575-6315	Inspection Expense	79,947	117,763	85,393	88,135
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>79,947</u>	<u>117,763</u>	<u>85,393</u>	<u>88,135</u>

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

2010-2011

Account Number	Description	Prior Year Actual	2009-10 *YE Budget	2009-10 Est.Actual	2010-11 Budget
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AMWA INSPECTION

PERSONAL SERVICES

567-6100	Longevity	1,082	1,132	276	40
567-6101	Salaries	46,770	46,703	37,523	34,440
567-6102	Overtime	903	2,000	2,000	2,000
567-6103	FICA	3,833	4,797	3,532	2,930
567-6104	Group Insurance	5,740	6,196	6,438	6,444
567-6105	Retirement	8,046	10,255	7,550	6,643
567-6106	Workers Compensation	417	522	438	532
567-6109	Incentive Pay	720	900	720	1,120
567-6110	Vacation Buy Back				
567-6111	Accrued Vacation Payout		5,388	4,954	
567-6112	Accrued Sick Leave (Civil Service)				
567-6113	Holiday Premium Pay	836	1,200	700	700
567-6114	Accrued Compensatory Time Pay		5,388	5,481	
	TOTAL PERSONNEL SERVICES	68,347	84,481	69,612	54,849

SUPPLIES

567-6201	Office Supplies	25	150	150	150
567-6202	Operating Supplies	1,139	6,000	2,000	6,000
567-6203	Repair & Maint Supplies	644	6,500	1,900	6,500
567-6204	Small Tools & Equipment	492	200	3,376	200
567-6205	Postage	320	350	300	350
567-6206	Subscriptions,Books,Periodicals		50	50	50
567-6207	Fuel	3,469	6,900	2,000	6,900
567-6208	Computer Software				
	TOTAL SUPPLIES	6,089	20,150	9,776	20,150

CONTRACTUAL SERVICES

567-6300	Professional Services	4,554	9,000	9,000	9,000
567-6301	Communication	371	936	400	936
567-6302	Travel and Training	168	350	251	350
567-6303	Advertising		46	46	50
567-6305	Electricity	120	100	97	100
567-6308	Repair and Maintenance	300	2,500	1,692	2,500
567-6309	Rentals		200		200
567-6310	Other Contractual Services				
567-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	5,513	13,132	11,486	13,136

CAPITAL

567-6506	Vehicles				
	TOTAL CAPITAL				
	TOTAL EXPENDITURES	79,949	117,763	90,874	88,135

*Includes amendments during fiscal year.

**AMWA
DEPT. 67
Line Item detail for 2011 Budget**

6201 Office Supplies

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

6202 Operating supplies

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

6203 Repair and Maintenance Supplies

Parts for repair of pick-up and boat.

6303 Advertising

Newspapers advertising for bids and other inspections department related items

6205 Postage

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

6207 Fuel

Fuel for pick-up and patrol boat

6300 Professional Services

Lake Patrol & Lake Inspectors annual costs.

6301 Communications

Annual radio maintenance contract on 2-way radios

6302 Travel

Lake Patrol & Law updates training

6308 Repair and Maintenance (outside vendor)

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

6310 Other Contractual Services

Contracts with others for pier removal, etc.

6399 Miscellaneous

Other expenditures not otherwise classified.

**Appendix
A-2**



Athens Economic Development Corporation

City of Athens
Agenda Action Form

AGENDA DATE: September 22, 2010		AGENDA ITEM: AEDC Budget for 2010-11	
AGENDA SUBJECT: Presentation of AEDC budget for approval			
PREPARED BY: Brian J. Malone		Date Submitted:	9-16-2010
EXHIBITS:		Memo, AEDC Budget	
BUDGETARY IMPACT:		Required Expenditure:	
		Amount Budgeted:	

SUMMARY:
 The AEDC board reviewed the budget at its meeting on August 10, and on September 14, 2010. The Board voted to approve the budget on September 14 and forward to the Council for approval. Attached are the proposed operations budget for the Athens Economic Development Corporation for fiscal 2010 -11 and a budget memo which outlines the budget and expenditures.

RECOMMENDED ACTION:
 The AEDC Board respectfully requests the Council approve the budget for AEDC for fiscal 2010-11

Approved 9/27/10, per Athens City Council.

MEMORANDUM



TO: Athens City Council

FROM: Brian J. Malone
President/CEO



DATE: September 16, 2010

SUBJECT: AEDC Budget 2010-2011

The Athens Economic Development Corporation Board of Directors voted in a regular meeting on September 14, 2010 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 staff have worked on the budget for some time and believe it to be a fair projection of anticipated revenues and expenses. Total Revenue for the corporation is projected to be \$1,493,827 and total expenses are projected to be \$1,285,939.

The Budget has two sections, Revenue and Expenses. The Expense Budget is broken into Ten (10) major categories. The ten categories with the new categories underlined are: Business Park Expenses; Business Retention; Economic Development Projects; Equipment/Software; Long Term Debt; Marketing; Operations; Personnel; Professional Services; and 201 W. Corsicana. Each major category is supported by specific line items which provide proposed expenditure details.

Revenue

The total revenue for the next fiscal year is projected at \$1,493,827 which is a 28% increase from the previous year. Total Sales Tax Revenue for the Corporation is expected to be \$1,083,000 which is a 4% increase over last years budgeted amount and is 72% of the budget. The next largest category is the Grants and Gifts Category which totals \$250,000 or 16% of total revenue. Lease payments, receivables, and tenant revenue account for the balance.

Expenses

Total Expenses are projected at \$1,285,939 which is a 65% increase over last years amount of \$777,571. The largest increase is for the 201 W. Corsicana facility project which is 39% of the Expense budget. New expense categories for Business Retention, Long Term Debt, and the 201 W. Corsicana facility have been added. The operations budget for 201 W. Corsicana is located under AEDC's general operations budget.

Business Park Maintenance:

Includes landscaping maintenance and repairs to Enterprise Street in the Business Park and totals \$51,500. \$20,000 was budgeted for street repairs in the 2009-10 budget but was not spent. Velvin & Weeks has done an estimate to repair the road and seal it and the projected estimate is \$50,000. Velvin & Weeks would oversee the work for the project.

Business Retention:

The Business Retention category is a new line item budget. The total amount is \$39,000 and includes expenditures for a Wage & Benefit Survey, Training/TMAC projects and for a business retention survey.

Economic Development Projects:

ED Projects are budgeted at \$258,250 for the upcoming year. Included are approved incentives for Howard Measurement, OTE International, Schneider Electric, Abby Development, Athens Jet, and Dillon Manufacturing. New projects will increase this as the year progresses.

Equipment & Software:

The budgeted amount remains unchanged from the previous budget year at \$6,000.

Long Term Debt:

The total amount budgeted is \$51,000 for note payments on 201 W. Corsicana. The note is for \$623,000 and has an initial interest rate of 2.64%.

Marketing:

The maximum amount for marketing by state law is 10% of sales tax revenue. The maximum amount available for marketing would be \$108,300. This years marketing budget totals \$98,800 which is \$4,400 more than the current fiscal year. The marketing program continues to emphasize meeting decision makers and influencers through a number of venues. Regional efforts are also maximized in the program to allow AEDC to touch more potential projects.

Operations:

The operations budget will see a large increase due to the 201 W. Corsicana building project. Prior to adding these expenditures the Operations budget was reduced by \$300 for the upcoming year. The 201 Corsicana expenses are budgeted for eight months and total \$20,267. Those expenses will be offset by revenue from the tenants. The proposed total for the Operations budget is \$72,350 with \$21,200 being allocated for 201 W Corsicana.

Personnel:

A new staff position for the 201 Corsicana building has been added. The position is for a 3/4 time receptionist. This would staff the front entry six hours per day. The other change in the budget is in the medical allowance for the executive assistant. With the addition of the receptionist position and other changes, the Personnel budget increased by \$14,287.

Professional Services:

This budget has been increased by adding the payment for the Certified Retirement Community program - \$5,000 and funds to conduct a strategic plan \$50,000. A strategic Plan will be used as a roadmap for EDC and related activities. Other budgeted items include fees for accounting, audit, legal fees, and surveying. The total amount budgeted is \$77,500. Last years budget amount was \$19,000.

201 W. Corsicana:

The budget for construction and renovations totals \$427,500 for 201 W Corsicana. At this time this is only an estimate. The Budget includes the construction, Equipment, furnishings, telecommunications, signage, storage and parking improvements.

ATHENS ECONOMIC DEVELOPMENT CORPORATION
2010-11 Budget

		Budget 2010-11
Revenues		
Sales Tax	\$	1,083,000
Interest	\$	10,400
Lease Income - WSMI	\$	68,592
Tax Abatement Schneider from City	\$	44,435
Lease Payment BMC	\$	600
Note Payment BMC	\$	6,000
Note Payment Purselley	\$	12,000
Murchison Foundation	\$	250,000
201 W. Corsicana	\$	18,800
Total Revenues	-	<u>\$ 1,493,827</u>
Expenditures		
Business Park Maintenance	\$	51,500
Business Retention	\$	39,000
Economic Development Projects	\$	258,250
Long Term Debt - 201 W. Corsicana	\$	51,000
Marketing	\$	98,900
Operations	\$	72,350
Personnel	\$	203,940
Professional Services	\$	77,500
Equipment	\$	6,000
201 W Corsicana	\$	427,500
Total Operating Expenditures	-	<u>\$ 1,285,939</u>
Net Operating Income	\$	207,888
Projected Fund Balances October 1, 2010	\$	1,465,214
Net available Working Capital at 9-30-11	\$	<u>1,673,102</u>
Net available cash funds	\$	<u>1,673,102</u>

**Athens Economic Development Corporation
2010-2011 Budget
Revenues**

Revenues	2009-10 Amount	2010-11 Revenue
Sales Tax	\$ 1,040,000	\$ 1,083,000
Interest Income	\$ 10,400	\$ 10,400
Lease Payment - Winning Strategies	\$ 68,592	\$ 68,592
Tax Abatement pass through Schneider	\$ 44,435	\$ 44,435
Lease Payment from BMC		\$ 600
Note Repayment from BMC		\$ 6,000
Note Repayment from Purselley		\$ 12,000
201 W Corsicana Tenant Revenue 8 months		\$ 18,800
Grants and Gifts		\$ 250,000
Total Revenues	\$ 1,163,427	\$ 1,493,827

**Athens Economic Development Corporation
2010-11 Draft Budget**

Expenditure Summary	2009-10	2010-11
Business Park Maintenance	\$22,500	\$51,500
Business Retention	\$0	\$39,000
Economic Development Projects	\$393,969	\$258,250
Equipment/Software	\$6,000	\$6,000
Long Term Debt 201 W. Corsicana		\$51,000
Marketing	\$94,500	\$98,900
Operations	\$51,450	\$72,350
Personnel	\$189,653	\$203,940
Professional Services	\$19,500	\$77,500
201 W. Corsicana		\$427,500
Total Operations	<u>\$777,571</u>	<u>\$1,285,939</u>

**Athens Economic Development Corporation
2010-11 Business Park Maintenance Budget**

Business Park Maintenance	2009-10	2010-11
Landscaping	\$ 2,500	\$ 1,500
Road Repair	\$ 20,000	\$ 50,000
Total Park Maintenance.	\$ 22,500	\$ 51,500

**Athens Economic Development Corporation
2010-2011 Budget
Business Retention**

Business Retention	2010-11
Team Texas ROI	\$ 2,000
CEO Lunceons	\$ 2,000
Seminars	\$ 4,000
Business Retention Survey	\$ 3,000
Wage & Benefit Survey	\$ 8,000
Training/TMAC Assistance	<u>\$ 20,000</u>
Total Business Retention	\$ 39,000

**Athens Economic Development Corporation
2010-11 Economic Development Projects Budget**

Economic Development Projects

	<u>Budget</u> <u>2009-10</u>	<u>Budget</u> <u>2010-11</u>
Maximus	\$ 135,000	
Schneider Electric	\$ 60,000	\$ 25,000
Schneider Electric Tax Abatement - Henderson County	\$ 1,500	\$ 2,000
ORCA - Champion	\$ 6,250	\$ 6,250
CRP	\$ 5,000	
Howard Measurment -\$75,000	\$ 40,000	\$ 60,000
Athens Jet -\$40,000		\$ 40,000
Abby Development -\$75,000		\$ 75,000
Downtown Redevelopment	\$ 50,000	\$ 50,000
Tax Abatement pass through Schneider	\$ 44,435	\$ 44,435
Maximus Parking Lot	\$ 13,333	
USDA RLF	\$ 29,651	
Dillon Mfg	\$ 8,800	\$ 8,800
OTE International		\$ 22,000
Total Projects	\$ 393,969	\$ 258,250

Athens Economic Development Corporation
2010- 11 Equipment Software Budget

Equipment & Software	2009-10	2010-11
Equipment	\$ 3,500	\$ 3,500
Software	\$ 2,500	\$ 2,500
Total	\$ 6,000	\$ 6,000

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

		<u>Expected Cost</u>	<u>Cumulative</u>
NETEA	The Northeast Texas Economic Alliance markets to Site Consultants and brokers through events and scheduled meetings. NETEA is a sponsor at IAMC. NETEA will also have 5 Site visits to prospects	\$ 4,500	
IAMC	Industrial Asset Management Council IAMC is an organization that sponsors educational seminars and networking events for corporate real estate, site consultants and EDC's. IAMC has two meetings per year	\$ 8,000	\$ 12,500
Oncor	Oncor sponsors targeted trade shows and allows communities to participate Scheduled shows at this time are Fab Tech and MDM. A third show is pending Shows that Athens attend are target industries or related	\$ 7,200	\$ 19,700
Texas One/Team Texas/DFW Marketing Team	AEDC is a member in the two state marketing organizations Team Texas and Texas One Team Texas targets real estate professionals while Texas One conducts Trade Missions to meet with major site consultant firms. The DFW Marketing Team handles events in Dallas	\$ 6,000	\$ 25,700
I-20 Corridor Alliance	The I-20 Corridor Alliance markets to site selectors using a targeted mailing list the group also attend the NTCAR show each year	\$ 2,500	\$ 28,200
Mid Texas	Mid Texas markets to corporate real estate and also attend 2-4 trade show per year Mid Texas also maintains a web presence MT will attend the HAR, and two MDM shows	\$ 12,000	\$ 40,200
Consultants Forum	The Consultants forum is a 3-4 day conference with site consultants Staff is allowed to network and make presentations at the meetings	\$ 7,000	\$ 47,200
ICSC	AEDC will attend two ICSC events in the upcoming year. The Texas Deal Making Conference and Recon Annual Event. These shows target retail	\$ 8,000	\$ 55,200
ROI	Pre-qualified appointment setting services. Schedule 5 pre-qualified meetings on behalf of the Athens Economic Development Corporation staff with pre-qualified companies	\$ 8,700	\$ 63,900
Advertising/Printing/Misc Sponsorship	Local advertising, collateral materials, web site maintenance, promotional gifts marketing software, sponsorships, memberships and hosting are in this section.	\$ 35,000	\$ 98,900
Total Marketing Budget		\$ 98,900	

**Athens Economic Development Corporation
2010-11 Operating Budget**

Operating Expenses	<u>2009-10</u>	<u>2010-11</u>
201 W Corsicana	0	\$ 21,200
Copy Machine	\$ 4,000	\$ 7,500
D&O Insurance	\$ 5,000	\$ 5,000
Equipment Maintenance/IT Support	\$ 2,000	\$ 2,000
Janitorial	\$ 1,100	\$ 600
Legal Advertising	\$ 1,000	\$ 1,000
Membership dues	\$ 3,500	\$ 4,500
Miscellaneous	\$ 1,000	\$ 1,000
Mobile Phone	\$ 1,200	\$ 1,200
Office Rental	\$ 4,800	\$ 2,000
Office Supplies	\$ 4,500	\$ 6,000
Postage, shipping, delivery	\$ 2,000	\$ 3,500
Property Insurance/Liability Workers Comp	\$ 1,500	\$ 1,500
Security Monitoring	\$ 450	\$ 450
Seminar/Training	\$ 3,000	\$ 3,000
Subscriptions, reference	\$ 1,000	\$ 3,000
Telecommunications	\$ 2,400	\$ 2,400
Temporary Work	\$ 1,000	\$ 1,000
Travel	\$ 8,000	\$ 4,000
Utilities: Electric & Water W Tyler	\$ 4,000	\$ 1,500
Total operating expenses	\$ 51,450	\$ 72,350

201 W Corsicana Annualized Totals

Water/Sewer	\$ 800
Trash	\$ 1,200
Electric	\$ 10,800
Janitorial	\$ 3,000
Insurance	\$ 5,000
Windows	\$ 600
Telecommunications	\$ 6,000
Postage	\$ 1,400
General Maintenance/Landscaping	\$ 3,000
Total	\$ 31,800
<i>8 month total</i>	<i>\$ 21,200</i>

**Athens Economic Development Corporation
2010-11 Personnel**

	<u>2009-10</u>	<u>2010-11</u>
Personnel	\$ 189,653	\$ 203,940
President/CEO		
Salary	\$ 95,000	\$ 95,000
Auto Allowance	\$ 6,000	\$ 6,000
Health Insurance/Allowance	\$ 7,200	\$ 7,200
Incentive Plan	\$ 10,000	\$ 10,000
FICA @ .062	\$ 6,622	\$ 6,622
Medicare Part B @ .0145	\$ 1,714	\$ 1,714
Retirement	\$ 19,267	\$ 19,267
State UTA	\$ 234	\$ 234
	<hr/> \$ 146,036	<hr/> \$ 146,036
Executive Assistant		
Salary and Wages Administrative Assistant	\$ 30,000	\$ 30,000
Health Insurance allowance	\$ 5,000	\$ 6,000
FICA @ .062	\$ 2,170	\$ 2,232
Medicare Part B @ .0145	\$ 508	\$ 522
Retirement	\$ 5,705	\$ 5,868
State UTA	\$ 234	\$ 234
	<hr/> \$ 43,617	<hr/> \$ 44,856
Receptionist		
Salary and Wages Administrative Assistant	\$	15,600
Health Insurance allowance	\$	-
FICA @ .062	\$	967
Medicare Part B @ .0145	\$	226
Retirement	\$	2,543
State UTA	\$	234
	<hr/> \$	<hr/> 19,570
Prorated Amount for 8 months	\$	13,047.45

**Athens Economic Development Corporation
2010-11
Professional Services Budget**

	<u>2009-10</u>	<u>2010-11</u>
Professional Services		
Audit	\$ 3,500	\$ 3,500
Certified Retirement Community		\$ 5,000
Legal fees	\$ 12,000	\$ 15,000
Office Accounting	\$ 1,000	\$ 1,000
Consulting- Strategic Plan		\$ 50,000
Surveying/Appraisal	\$ 3,000	\$ 3,000
Total Professional Services	<u>\$ 19,500</u>	<u>\$ 77,500</u>

**Athens Economic Development Corporation
2010-2011 Budget
201 W. Corsicana Construction**

Design	\$10,000
Construction/Renovation @ \$35 Ft	\$297,500
Equipment/Furnishings	\$35,000
IT/Telecom	\$30,000
Signage	\$20,000
Landscaping	\$5,000
Storage	\$10,000
Parking	\$20,000
Total	<u>\$427,500</u>
Grants/Gifts	<u>\$250,000</u>
Balance	<u>\$177,500</u>