

This budget will raise more total property taxes than last year by \$242,629 or 6.39%, and of that amount , \$27,223.07 is tax revenue to be raised from new property added to the tax roll this year.

CITY OF ATHENS
Annual Operating Budget
2012-2013



ANNUAL OPERATING BUDGET

CITY OF ATHENS

October 1, 2012 through September 30, 2013

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

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CITY OF ATHENS

October 1, 2012

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

Honorable Mayor and Council Members:

The 2012-2013 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 \$9,465,429 this is an increase of \$555,661 from the current fiscal year, as amended. The General Fund budget is being projected with a tax rate of .0630387 which is a .03 increase.

Revenues have been projected at \$8,988,368 this figure includes Ad Valorem tax assessments of \$3,315,923 an increase of 9.12% from 2011-2012. Taxable property values increased \$6,419,622 which resulted in a projected revenue increase of \$38,543. Sales tax revenue has been estimated at \$3,466,020. 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 \$200,000 for the street improvement program and an estimated 8% increase in health insurance. City Employee Step and Grade is included which allows for a 3.8% increase for eligible employees on their anniversary date. Per the City Council, a 2% cost of living adjustment has been included for all employees. New Capital Leases included are New Fire Apparatus (Quint) and New Street Sweeper.

Provided in the General Fund is \$100,000 for the Cain Center. Included is continued support for Keep Athens Beautiful, Henderson County Library and the Henderson County Humane Society.

ATHENS CITY HALL

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

Utility Fund

The total Utility Fund budget is \$4,924,363 this is an increase of \$124,251 from the 2011-2012 budget, as amended. The proposed budget is based on the utility rate study performed in 2008-2009.

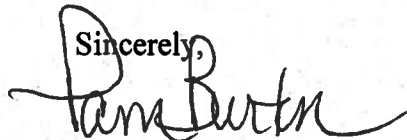
City Employee Step and Grade is included which allows for a 3.8% increase for eligible employees on their anniversary date. Per the City Council, a 2% cost of living adjustment has been included for all employees.

The proposed Utility Fund Budget includes \$274,980 for capital projects.

Budget Summary

The total operating budget for the City of Athens for fiscal year 2012-2013 is \$15,462,940 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 2012-2013. With your continued assistance and guidance our goals and objectives will be met.

Sincerely,

Pam Burton
City Administrator

City of Athens, Texas

Mission Statement:

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

Organizational Goals:

City Council

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

City Employees

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

ORDINANCE 0-22-12

AN ORDINANCE ADOPTING A BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2012, AND ENDING SEPTEMBER 30, 2013, 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, 2012, and ending September 30, 2013, 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, 2012, and ending September 30, 2013 as submitted to Mayor and City Council by the City Administrator is hereby adopted and approved.

SECTION 2: That the sum of Nine Million, Four Hundred Sixty-Eight Thousand, Four Hundred Twenty-Nine Dollars (\$9,468,429) be appropriated out of the General Fund for payment of expenses.

SECTION 3: That the sum of Fifty-Six Thousand, Three Hundred Ten Dollars (\$56,310) be appropriated out of the Airport Operations Fund for the operating expenses of and capital improvements to the City of Athens Municipal Airport.

SECTION 4: That the sum of Two Hundred Twenty-Six Thousand, Two Hundred Thirty-Four Dollars (\$226,234) 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 Seven Hundred Thousand, Six Hundred Three Dollars (\$700,603) 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 Two Thousand Dollars (\$2,000) be appropriated out of the Water and Sewer Bond Projects Fund for the payment of construction costs associated with the improvements and extensions to the water and wastewater systems.

SECTION 7: That the sum of Five Hundred Eighty-One Thousand, One Hundred Thirty-Eight Dollars (\$581,138) 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 8: That the sum of Four Million, Three Hundred Forty-Three Thousand, Two Hundred Twenty-Five Dollars (\$4,343,225) be appropriated out of the Utility Fund for the operating expenses and capital improvements of the municipally owned utilities.

SECTION 9: That the sum of Eighty Thousand Dollars(\$80,000) be appropriated out of the Airports Grants Fund for City of Athens Municipal Airport projects.

SECTION 10: That the sum of Five Thousand Dollars (\$5,000) be appropriated out of the Municipal Court Technology Fund for the purchase and maintenance of technological products for the Athens Municipal Court.

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


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

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

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


PASSED AND APPROVED ON FIRST READING THIS THE 27th DAY OF AUGUST, 2012.

PASSED AND APPROVED ON SECOND AND FINAL READING THIS THE 10th DAY OF SEPTEMBER, 2012.



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).
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 22** **Regular Workshop 11:30 a.m.**
Present Final Draft of Proposed Budget To Council(If Necessary)
1ST Public Hearing on Tax Increase
- August 27** **Council Regular Session 5:30 p.m.**
Public Hearing on Budget
2ND Public Hearing on Tax Increase
1ST Reading Of Ordinance Adopting Budget
- August 30** **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 5** **Regular Workshop 11:30 a.m.**
- September 10** **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

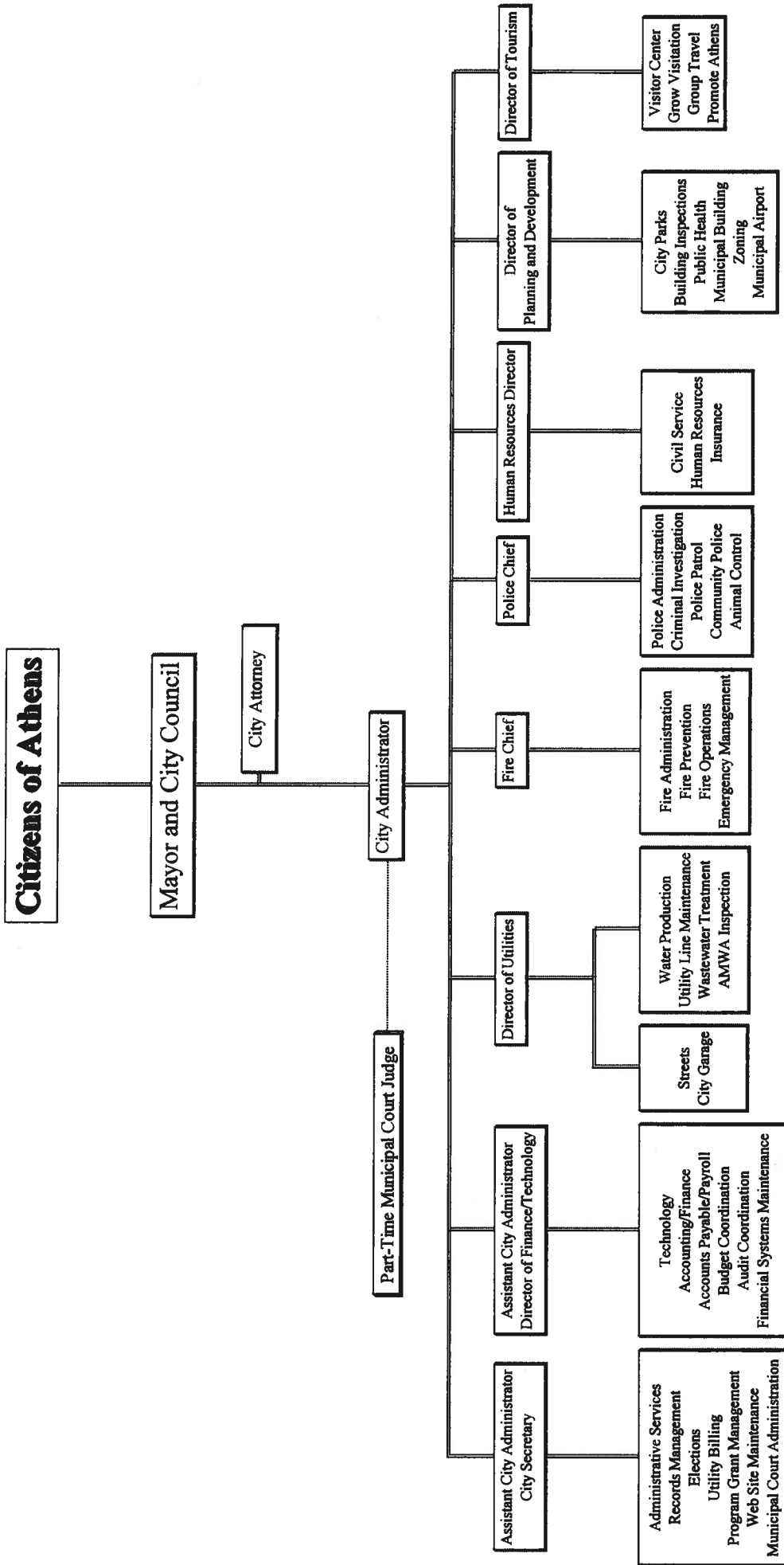
The budget for the City of Athens is based on the modified accrual basis of accounting which recognizes revenues at the time they become available and measurable.

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	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
REVENUES:						
General Fund	8,107,489	7,556,541	7,968,113	8,117,822	8,726,090	8,988,368
Airport Fund	35,894	39,930	50,881	45,977	41,794	44,200
Community Improvement Fund	249,479	226,900	273,410	256,008	240,700	240,700
Debt Service Fund	492,437	548,993	579,360	565,232	561,552	743,603
Capital Projects	3,541		38,953	1,997		
Water/Sewer Bond Projects Fund	166,016	101,859	58,191	30,636		
Utility Fund	3,874,537	4,070,967	4,095,045	4,695,536	4,800,112	4,924,363
Fire Department Grants				10,520		
First Time Sewer Grant Fund	13,064	46,227	252,547			
Law Enforcement Grants	3,775	7,333	7,800	21,695		
TDHCA Home Grant	1,578	13,109	217,996			
Domestic Prep. Grants	57,903	11,046	4,402	93,136		
Airport Grants Fund	567,756		19,721			80,000
Special Donations Fund	58,070	70,981	29,277	21,761		
Municipal Court Tech. Fees Fund	6,222	5,615	4,866	4,093	4,280	4,330
Local Forfeited Cash Fund	7,720	2,480	1,019	8,505		
Federal Forfeited Cash Fund	9,496	294	101			
TOTAL REVENUE	13,644,976	12,701,274	13,801,444	13,872,917	14,374,528	16,025,564
EXPENDITURES:						
General Fund	8,144,264	7,665,291	7,845,669	7,825,743	8,871,094	9,468,429
Airport Fund	9,219	9,693	19,614	9,795	65,269	56,310
Community Improvement Fund	249,430	245,731	237,358	138,898	240,700	226,234
Debt Service Fund	506,780	557,236	551,592	552,151	575,792	700,603
Capital Projects	1,152		37,461	1,925		
Water/Sewer Bond Projects Fund	1,047,127	1,494,299	943,603	282,250		2,000
Utility Fund	3,988,818	4,155,348	4,207,223	4,276,275	4,800,112	4,924,363
Fire Department Grants				10,520		
First Time Sewer Grant Fund	8,698	39,275	250,082			
Law Enforcement Grants	3,775	7,333	7,800	21,695		
TDHCA Home Grant	1,578	11,978	217,996			
Domestic Prep. Grants	57,903	11,046	4,402	93,136		
Airport Grants Fund	630,931	10,184	31,147			80,000
Special Donations Fund	51,762	153,827	53,415	13,978		
Municipal Court Tech. Fees Fund	4,780	3,477	4,407	4,588	5,000	5,000
Local Forfeited Cash Fund	0		2,997			
Federal Forfeited Cash Fund	0		9,891			
TOTAL EXPENDITURE	14,706,118	14,364,718	14,424,457	13,232,861	14,557,967	16,482,939
VARIANCE	(1,061,142)	(1,663,444)	(623,014)	640,056	(183,439)	(437,375)

* 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	196,212	3,000	7,452					206,664
Legal	11		60	25,000					25,060
Personnel/Civil Service	12	120,870	6,200	52,850					179,920
Finance	14	209,670	8,400	49,510					267,580
Mayor/Council	15		400	35,500					35,900
City Secretary	16	210,656	3,850	21,760					236,266
Municipal Building	17	44,676	8,500	116,000					169,176
Community Services	20			147,000					147,000
Public Health	22	212,307	31,550	58,530				66,000	368,387
Inspection	24	183,712	5,125	8,150					196,987
Street	32	421,182	147,060	252,400				446,000	1,266,642
Parks	34	266,783	39,775	81,750				43,190	431,498
Garage	38	181,250	9,422	11,390					202,062
Fire Services	46	2,178,927	68,800	110,963				23,500	2,382,190
Animal Control	49	50,692	7,940	32,600				16,000	107,232
Municipal Court	50	88,871	4,250	12,291					105,412
Police Administration	51	258,414	7,050	7,650					273,114
Police Investigation	52	476,970	15,950	17,100					510,020
Police Patrol	53	1,367,644	94,950	25,900					1,488,494
Support Services	54	561,673	21,300	90,618				31,750	705,341
Reserves(Non-Departmental)	55		3,020	160,463					<u>163,483</u>
Total General Fund		7,030,509	486,602	1,324,877				626,440	9,468,428
Utility Fund									
Utility Administration	61	230,071	14,700	16,700					261,471
Water Production	62	372,957	134,800	344,504				85,000	937,261
Line Maintenance	63	531,240	434,583	93,517				127,900	1,187,240
Wastewater Treatment	65	386,776	100,810	427,284				55,000	969,870
Utility Billing	66	144,380	31,650	38,800				7,000	221,830
AMWA Inspection	67	61,666	14,900	13,120					89,686
Reserves(Non-Departmental)	69			25,867	581,138	650,000			<u>1,257,005</u>
Total Utility Fund		1,727,090	731,443	959,792	581,138	650,000		274,900	4,924,363
Debt Service Fund	68				700,603				700,603
Airport Fund	36		3,360	12,950		40,000			56,310
Hotel/Motel Tax Fund	72	81,283	7,850	137,101					226,234
Capital Projects Fund									
Water/Sewer Bond Projects Fund				2,000					2,000
First Time Sewer Grant									
TDHCA Grant									
Airport Grant Fund				80,000					80,000
Municipal Court Tech. Fee Fund				5,000					5,000
Total All Funds		8,838,882	1,229,255	2,521,720	1,281,741	690,000		901,340	15,462,938

Schedule Of Capital Purchases By Department

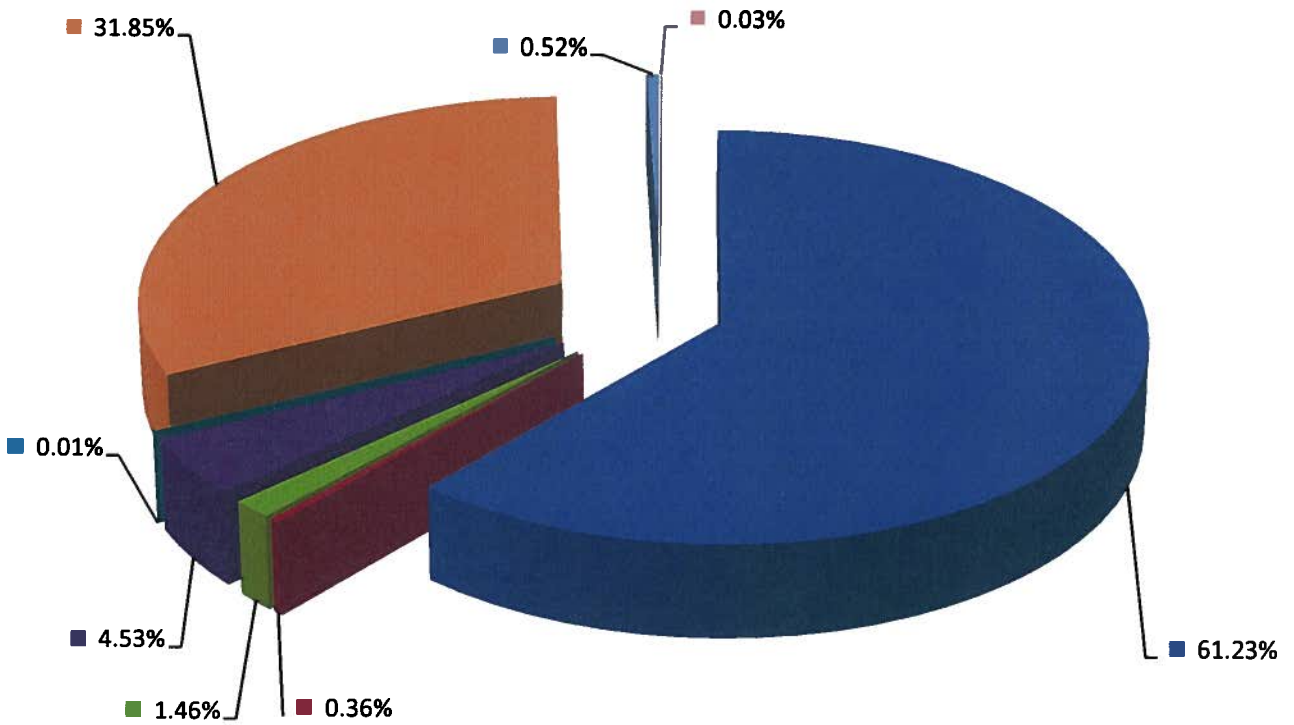
Dept. Number	Department / Item	Account	Amount
22	Public Health/Safety		
	95 HP 2WD Tractor and Rear Mount Boom Cutter	522-6504	66,000
32	Streets		
	Street Sweeper	532-6504	214,000
	3/4 Pick up with Service Body	532-6506	32,000
	Street Maintenance Program	532-6520	200,000
34	Parks		
	3/4 Ton Pick UP With Utility Body	534-6506	33,190
	Scag Lawn Mower	534-6504	10,000
46	Fire		
	Mid Sized Administrative Vehicle	546-6506	23,500
49	Animal Control		
	Pick Up Truck	549-6506	16,000
54	Police Support Services		
	Digital Telephone and Radio Recorder System	554-6504	11,750
	Computer Server	554-6508	20,000
	Total General Fund		626,440

Schedule Of Capital Purchases By Department

Dept. Number	Department / Item	Account	Amount
62	Water Production		
	New SCADA System	562-6508	50,000
	Security Monitoring Upgrades	562-6504	35,000
63	Line Maintenance		
	Water/WW Line Improvements and Replacements	563-6530	127,900
65	Wastewater		
	Dimminutor	565-6504	35,000
	Pump For West Plant Lift Station	565-6504	20,000
66	Utility Billing		
	Replacement Printer For Billing	565-6504	7,000
	Total Utility Fund		<u>274,900</u>
	Airport		
	Total Airport		<u>0</u>
	Total Capital		<u><u>901,340</u></u>

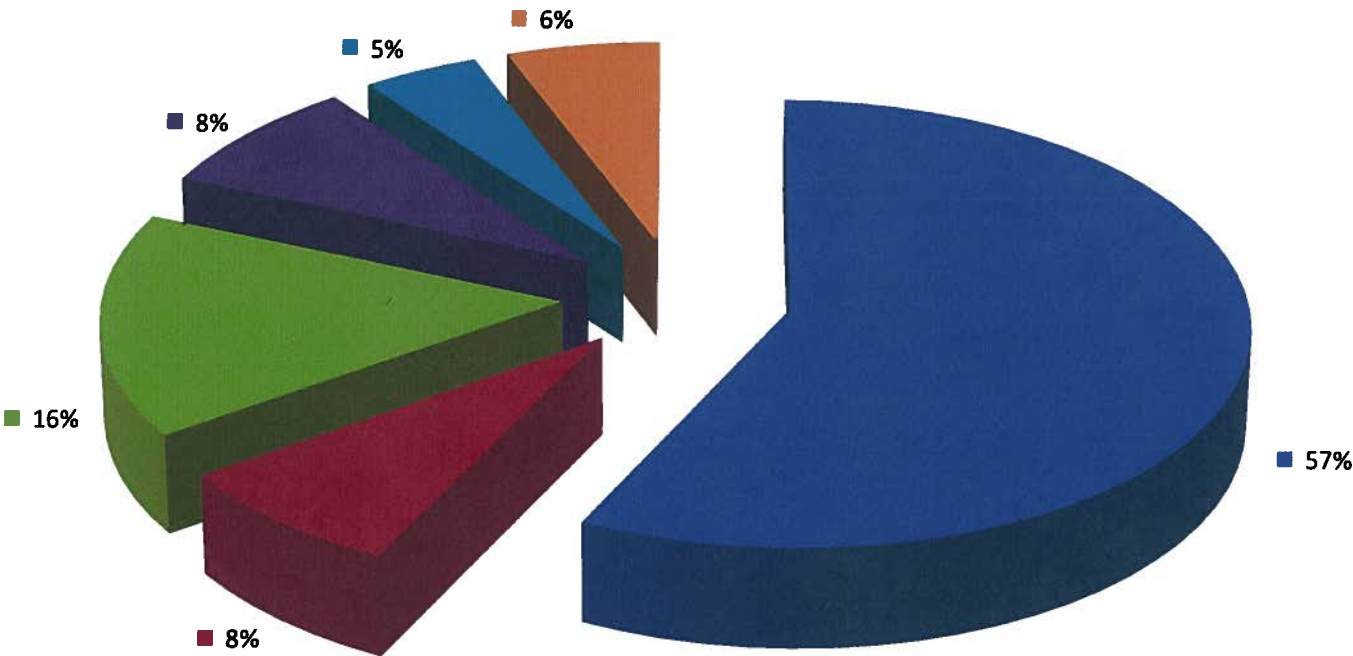
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Expense By Fund 2012-13 Budget



- General Fund
- Airport Fund
- Community Improvement Fund
- Debt Service Fund
- Water/Sewer Bond Projects Fund
- Utility Fund
- Airport Grants Fund
- Municipal Court Tech. Fees Fund

Expense By Category 2012-13



- Personal Services
- Supplies
- Contractual Services
- Long Term Debt
- Operating Transfers
- Capital Improvements

City Of Athens
Estimated Cash and Cash Equivalents
September 30, 2012

	General Fund	Airport Fund	Community Improvement (Hotel/Motel) Fund	General Obligation Debt Service Fund	Capital Projects Fund	Operation Downtown Fund	2000		2004		ETCOG Grant Fund	First Time Sewer Grant
							Water/Sewer Bond Capital Projects Fund	Water/Sewer Bond Capital Projects Fund	Utility Fund	Emergency Management Capital Grants		
UNRESTRICTED												
Cash Account	\$3,180,771									\$1,271,091		
Cash Drawer: Inspection Dept.	100											
Cash Drawer: Municipal Court	500											
Cash Drawer: Utility Billing										600		
Cash: Compost Site	100											
Petty Cash	270											
CD 388165												
Texpool-Capital Improvement	3,956											
Texpool-Emergency Reserve	5,551											
Texpool-General Investments	5,328									8,802		
Total	\$3,196,576									\$1,280,493		
RESTRICTED												
Cash Account		\$52,633	\$258,885			\$121,336				\$1,260,475		
Forfeited Cash												
Cash - Kiwanis Park												
Cash - O.D. Baggett 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 - Fire FEMA Reim.												
Cash - Police Dept. General												
Cash - Police Tactical Team												
Flexible Benefit Trust Cash												
Cash Bond												
Texpool-General Investments										13,949		
Total		\$52,633	\$258,885			\$121,336				\$1,274,424		
All Total	\$3,196,576	\$52,633	\$258,885			\$121,336				\$1,274,424		\$1,280,493

City Of Athens
Estimated Cash and Cash Equivalents
September 30, 2012

	Local Law Enforcement Grant	TDHCA Home Buyer Ass. Grant	Domestic Prep. Grant	Energy Grants Fund	Airport Grants Fund	Special Donations Fund	Mun. Court Technology Fee Fund	Local Forfeited Cash	Federal forfeited Cash	Accounts Payable Clearing Fund	Payroll Clearing Fund
UNRESTRICTED											
Cash Account											
Cash Drawer: Inspection Dept.											
Cash Drawer: Municipal Court											
Cash Drawer: Utility Billing											
Cash: Compost Site											
Petty Cash											
CD 388165											
Texpool-Capital Improvement											
Texpool-Emergency Reserve											
Texpool-General Investments											
Total											
RESTRICTED											
Cash Account				\$209	\$99,813	\$300	\$11,355	\$17,802		\$1,339	\$58,429
Forfeited Cash											
Cash - Kiwanis Park						\$4,917					
Cash - O.D. Baggett Park						\$10,000					
Cash - Fire Dept. General						\$6,962					
Cash - Fire Dept. Toys For Tots						\$25,489					
Cash - Fire Safety Programs						\$3,685					
Cash - EOC						\$11,539					
Cash - EOC Radio Equip											
Cash - Fire Equip. Specific						\$78					
Cash - Fire Clothing Other						\$100					
Cash - Fire FEMA Reim.						\$6,906					
Cash - Police Dept. General						\$5,308					
Cash - Police Tactical Team											
Flexible Benefit Trust Cash										\$3,028	
Cash Bond											
Texpool-General Investments											
Total				\$209	\$99,813	\$75,284	\$11,355	\$17,802		\$4,367	\$58,429
All Total					\$99,813	\$75,284	\$11,355	\$17,802		\$4,367	\$58,429

TAX INFORMATION

RESOLUTION R-23-12

A RESOLUTION SETTING THE TAX RATE AND LEVY FOR THE CITY OF ATHENS, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013, 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 2012 and beginning October 1, 2012 a property tax upon all taxable property within the City of Athens, Texas made taxable by law, and ad valorem shall be set at \$.630387 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	.517172
Apportioned to Debt Service	.113215
Total Tax Rate	.630387

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 .98 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$2.12.

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

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

PASSED AND APPROVED THIS THE 10TH DAY OF SEPTEMBER, 2012.



Randy Daniel, Mayor

ATTEST:



Pam Watson, City Secretary

2012 Property Tax Rates in City of Athens

This notice concerns the 2012 property tax rates for City of Athens. It presents information about three tax rates. Last year's tax rate is the actual tax 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 start 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	\$3,259,158
Last year's debt taxes	\$540,037
Last year's total taxes	\$3,799,195
Last year's tax base	\$632,791,016
Last year's total tax rate	\$0.600387/\$100
This year's effective tax rate:	
Last year's adjusted taxes (after subtracting taxes on lost property)	\$3,793,128
+ This year's adjusted tax base (after subtracting value of new property)	\$636,847,016
=This year's effective tax rate	\$0.595610/\$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 healthcare expenditures)	\$4,395,548
+ This year's adjusted tax base	\$636,847,016
=This year's effective operating rate	\$0.690205/\$100
x 1.08=this year's maximum operating rate	\$0.745421/\$100
+ This year's debt rate	\$0.113215/\$100
= This year's total rollback rate	\$0.858636/\$100
-Sales tax adjustment rate	\$0.178075/\$100
=Rollback tax rate	\$0.680561/\$100

Statement of Increase/Decrease

If City of Athens adopts a 2012 tax rate equal to the effective tax rate of \$0.595610 per \$100 of value, taxes would increase compared to 2011 taxes by \$19,651.

Schedule A - Unencumbered Fund Balance

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
General Fund	0
Debt Service Fund	-43,000

Schedule B - 2012 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 General Obligation Bonds	335,000	83,700	700	419,400
Other General Obligation Debt	239,663	41,540	0	281,203

Total required for 2012 debt service	\$700,603
- Amount (if any) paid from Schedule A	\$0
- Amount (if any) paid from other resources	\$-25,298
- Excess collections last year	\$0
= Total to be paid from taxes in 2012	\$725,901
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2012	\$0
= Total debt levy	\$725,901

Schedule C - Expected Revenue from Additional Sales Tax

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$1,141,753 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 Street Athens, Texas 75751.

Name of person preparing this notice: David Hopkins
 Title: Assistant City Administrator
 Date Prepared: 08/10/2012



Henderson County Appraisal District

BOARD OF DIRECTORS

Ronny Harris, Chairman
Dan McAfee, Vice-Chairman
Jack Bailey, Secretary
Cliff Bomer
Clyde Tinsley
Milburn Chaney,
Henderson Co. Tax A/C

CHIEF APPRAISER

Bill Jackson, CTA/RPA

July 24, 2012

I, Bill Jackson, Chief Appraiser for the Henderson County Appraisal District, do hereby certify the 2012 value for CITY OF ATHENS as follows:

Market Value: \$ 986,859,946

Taxable Value: \$ 641,165,486

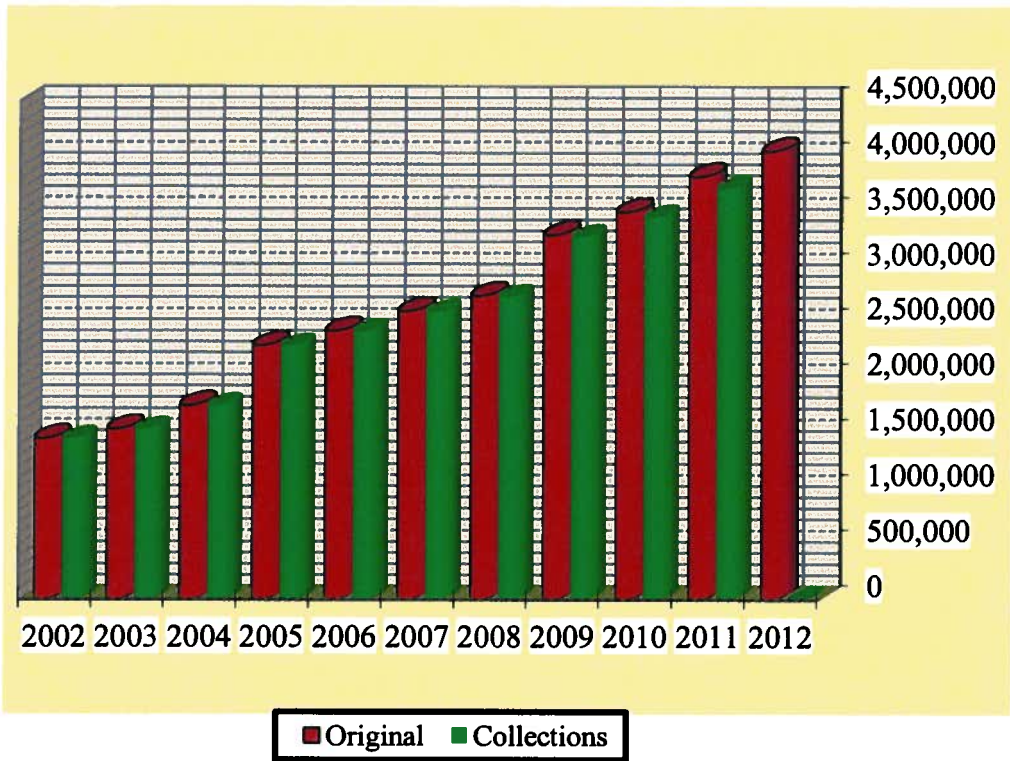
The above certified totals were submitted to the Tax Collector/Assessor, Milburn Chaney on July 25, 2012.

Bill Jackson
Chief Appraiser
Henderson County Appraisal District

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

Year	Original Levy	Collections Thru 09/30/12	Percent of Collections	Tax Rate
2002	1,446,313	1,443,968	99.84%	0.318653
2003	1,532,737	1,529,417	99.78%	0.343793
2004	1,744,514	1,741,463	99.83%	0.343793
2005	2,287,243	2,281,961	99.77%	0.443793
2006	2,420,355	2,413,322	99.71%	0.443793
2007	2,598,066	2,590,460	99.71%	0.443793
2008	2,737,689	2,725,795	99.57%	0.481808
2009	3,284,885	3,265,277	99.40%	0.518512
2010	3,491,511	3,444,704	98.66%	0.552076
2011	3,810,932	3,703,016	97.17%	0.600387
2012	4,041,824	N/A	N/A	0.630387

Property Tax Levy/Collection



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:

I. 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:

- A. 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.
- B. A consolidated statement of anticipated receipts and proposed expenditures for all funds.
- C. An analysis of property valuations.
- D. An analysis of tax rates.
- E. Tax levies and tax collections by year for at least the preceding five (5) years.
- F. General fund resources in detail.
- G. Special fund resources in detail.
- H. Summary and detailed estimates of expenditures and revenues by function, department, and activity.
- I. Revenue and expense statement for all types of bonds.
- J. A description of all bond issues, along with a schedule of requirements for payments of such.
- K. The appropriation ordinance.
- L. The tax levying ordinance.
- M. The City will make every effort to insure that:
 - 1. Budgeted expenditures do not exceed the budgeted revenue.
 - 2. Revenue is budgeted on a realistic level, using the previous year as the basis for guide.
 - 3. Revenue is used wisely with every dollar obtaining the maximum benefit possible for the citizens.
 - 4. 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.
 - 5. Property tax collection is aggressively pursued.
 - 6. A high standard of accounting practices is maintained.
 - 7. The Enterprise Fund operates at a self-supporting level.
 - 8. 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.
 - 9. Provide necessary capital expenditures to maintain the current level of services.
- N. 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.

- O. 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.
- P. The budget shall be adopted by the favorable vote of a majority of the members of the whole City Council.
- Q. The budget shall be finally adopted not later than September 15 in any year for the following fiscal year.
- R. The final budget shall be in effect for the fiscal year beginning on October 1.
- S. When necessary, the budget may be amended during the fiscal year by a vote of City Council.

II.

**ACCOUNTING, AUDITING
AND FINANCIAL REPORTING**

- A. 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.
- B. 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.
- C. 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.

III.

PROCUREMENT

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

IV.

HUMAN RESOURCES

- A. 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:
 - 1. To promote and increase efficiency and economy in the service of the city.
 - 2. 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.
 - 3. 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.
 - 4. 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

- A. 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.
- B. 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.
- C. 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**

A. Statement of Purchasing Policy

1. 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.
2. 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.
3. 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.

B. General Ethical Standards

1. 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:
 - a. 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.
 - b. 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.
 - c. 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:
 - (1) the employee or any member of the employee's immediate family has a financial interest pertaining to the procurement;
 - (2) 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.

C. Gratuities

1. 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.

- D. **Kickbacks**
1. 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.
- E. **Contract Clause**
1. The prohibition against gratuities and kickback prescribed above shall be conspicuously set for in every contract and solicitation therefor.
- F. 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 grants fund.

DEPARTMENT OF ENERGY GRANTS

These grants are passed through the Texas State Comptrollers office to promote energy efficiency and conservation through infrastructure updates and other measures to save energy.

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 9/30/2013
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	\$1,065,000
Series 2004	Water and wastewater system improvements and replacements.	\$5,500,000	\$3,305,000
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	\$1,740,000

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		684,900
Approximate Feet Of Sewer Lines		561,297
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
	2010	12,710

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

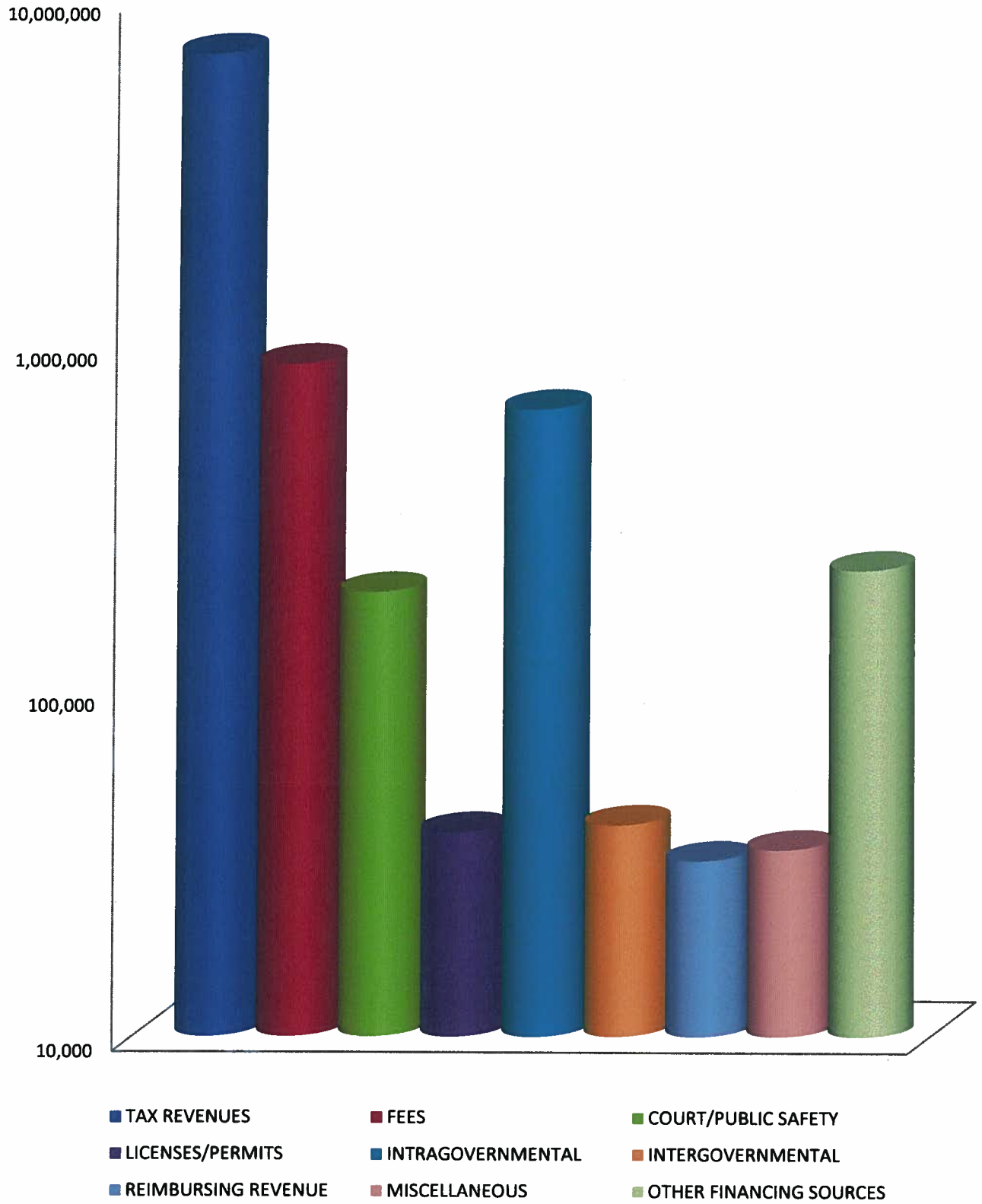
REVENUE

Account Number		2009-10 Actual	2010-11 Actual	2011-12 Est Act	2012-13 Budget
TAXES					
4011	Property Taxes-Current	2,594,480	2,809,191	3,138,125	3,315,923
4012	Property Taxes-Delinquent	47,014	50,990	50,000	50,000
4015	Penalty/Interest	36,504	51,480	45,000	45,000
4021	State Sales Tax	3,295,296	3,348,993	3,466,020	3,466,020
4022	State Mixed Drink Tax	24,726	24,785	24,700	24,700
TAX REVENUES		5,998,020	6,285,439	6,723,845	6,901,643
FEES					
4100	Franchise Fees	698,785	705,700	775,000	760,000
4121	Franchise: Solid Waste	110,824	114,248	116,638	116,638
FEES		809,609	819,948	891,638	876,638
COURT/PUBLIC SAFETY					
4201	Income From Fines/Other Court Fees	194,519	158,882	180,000	180,000
4201.1	Parking Meter Receipts				
4201.2	Five/Ten Percent Court Fees	5,302	4,400	5,000	5,000
4201.3	Time Payment Fees	4,376	3,436	4,800	4,800
4201.4	Failure To Appear Fees	972	663	600	600
4201.5	Child Safety Restraint Fee	350			
4201.8	Judicial Fee Retained	623	530	600	600
4201.9	Juror Reimbursement Fee	416	356	450	450
4220	Prisoner Fees				
4230	Fingerprinting Fees				
4240	Brady Bill Fees				
COURT/PUBLIC SAFETY		206,558	168,267	191,450	191,450
LICENSES AND PERMITS					
4302	Electrician Licenses				
4345	Re-Zoning Fees	900	600	1,200	750
4361	Platting Fees	48	134		
4362	Permits-Miscellaneous	420	645		
4365	Permits-Building	50,448	12,530	24,500	18,000
4366	Permits-Electrical	4,788	3,229	5,000	5,000
4367	Permits-Plumbing	4,614	3,983	5,500	5,500
4368	Permits-Mechanical	3,205	2,116	2,500	2,500
4369	Permits-Mobile Homes	125	25	50	50
4372	Permits-Tree Removal	50	25	50	50
4375	Permits-Burn	750	550	1,500	1,200
4376	Permits-Alcohol		1,340	100	1,340
4377	Permits-Moving	750	150	300	300
4378	Street Cutting	2,714	1,449	3,000	2,500
4379	Curb Cutting	165	50	200	200
4380	Bidg Line Variance	500	500	500	500
4399	Market Square/RV Fees	184	656	700	700
LICENSES/PERMITS		69,661	27,982	45,100	38,590

REVENUE

Account Number		2009-10 Actual	2010-11 Actual	2011-12 Est Act	2012-13 Budget
OTHER OPERATING REVENUE					
4499.1	Returned Check Fees	25	25	25	25
	OTHER OPERATING REVENUE	25	25	25	25
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				
4559	Operating Transfer - Fund 59	16,846	5,600		
45592	Operating Transfer - Fund 592	2,997			
45593	Operating Transfer - Fund 593	9,892			
	INTRAGOVERNMENTAL	679,735	655,600	650,000	650,000
INTERGOVERNMENTAL					
4620	Cops Fast Grant Reimbursement				
4621	LEOSE Training Reimbursement	2,977	2,925		
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		21,778	10,522	10,522
	INTERGOVERNMENTAL	32,977	54,703	40,522	40,522
REIMBURSING REVENUES					
4710	Workers Compensation Reimb.	6,101	1,475	3,000	2,000
4711	Other Insurance Reimbursement	9,209			
4740	House Demolition	23,835	21,778	18,500	18,500
4760	Teletype Reimbursement				
4770	Grants Reimbursement				
4799	Other Reimbursing Revenue			11,500	11,500
	REIMBURSING REVENUE	39,145	23,253	33,000	32,000
MISCELLANEOUS					
4801	Interest Income	98,366	55,366	11,746	12,000
4810	Lease: Parking Lot	500	500	500	500
4820	Compost Site Fees	11,724	13,821	14,500	14,500
4821	Auction Proceeds			26,805	
4898	Cash Over/Short	154	-30		
4899	Miscellaneous Revenue	10,682	3,343	7,500	7,500
4999	Other Sources				
	MISCELLANEOUS	121,426	73,000	61,051	34,500
OTHER FINANCING SOURCES					
4910	Bond Proceeds				
4920	Note Proceeds				214,000
4930	Donations	10,955	9,600	8,910	9,000
4931	Sale of Capital Assets				
	OTHER FINANCING SOURCES	10,955	9,600	8,910	223,000
	GRAND TOTAL REVENUES	7,968,111	8,117,817	8,645,541	8,988,368

General Fund Revenues



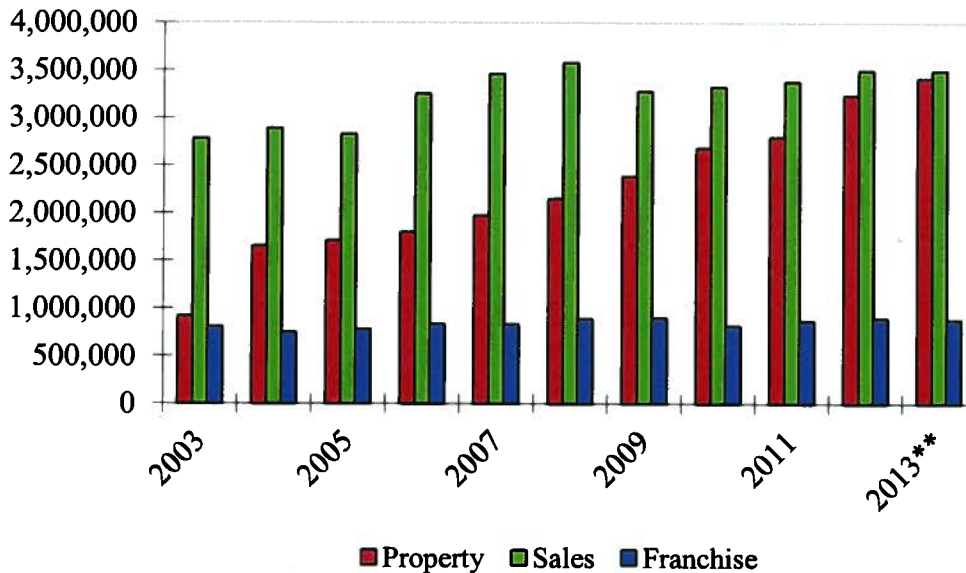
General Fund Tax Revenues By Source Ten-Year Comparison

Fiscal Year	Property	Sales	Franchise	Total
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	2,677,998	3,320,022	809,610	6,807,630
2011	2,794,448	3,373,915	863,298	7,031,661
2012*	3,233,125	3,490,720	891,638	7,615,483
2013**	3,410,923	3,490,720	876,638	7,778,281
Total	24,676,676	35,721,151	9,210,849	69,608,677

* Estimated

**Proposed Budget

Tax Revenue By Source



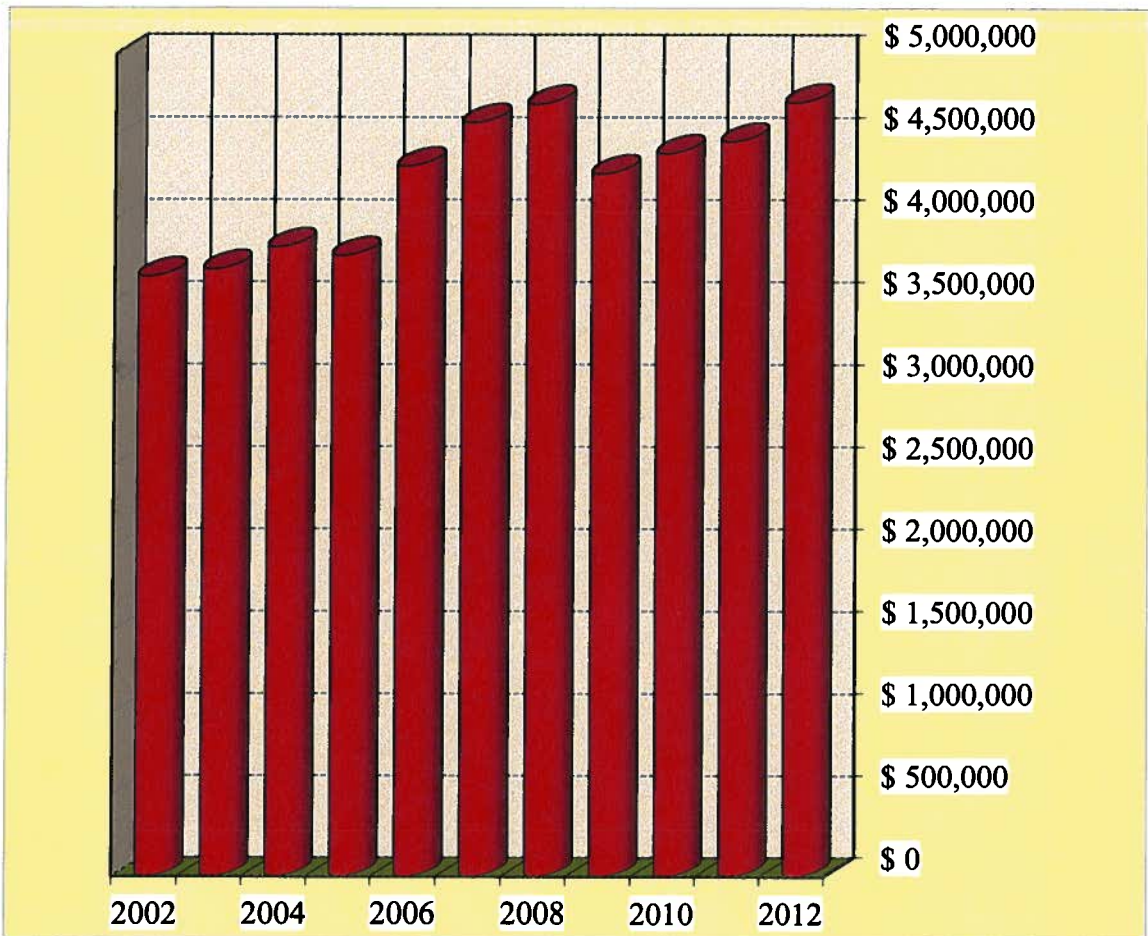
Property is all revenue derived from property taxes including penalty and interest.

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

Franchise includes all franchise fees.

Sales Tax Collections

Sales Tax Receipts



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

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

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

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

These figures do not include the State Mixed Drink taxes.

Fiscal Year	Sales Tax
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
2011	\$ 4,465,324
2012	\$ 4,703,155

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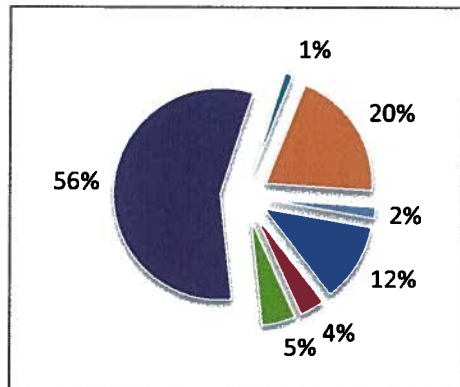
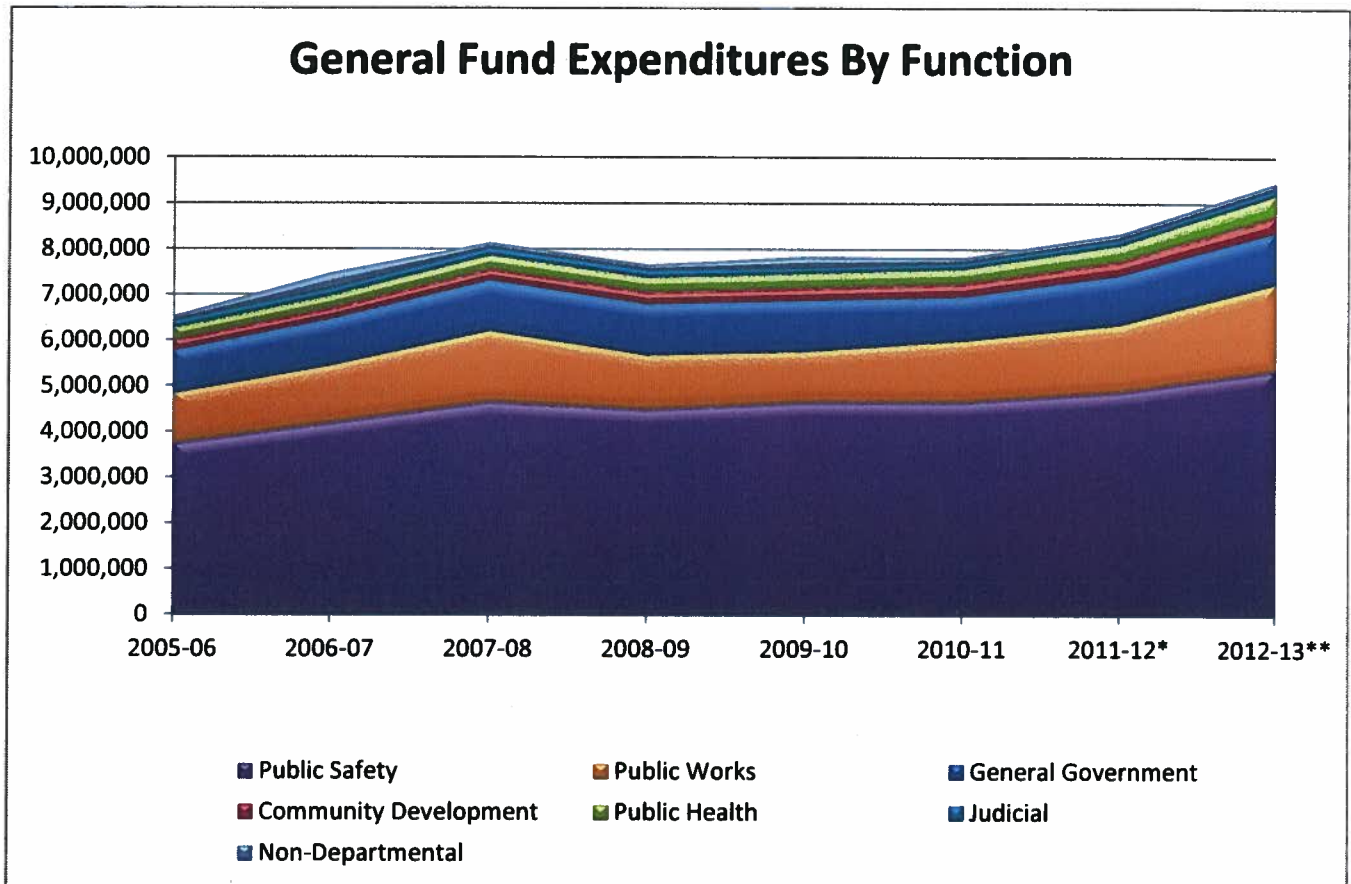
EXPENDITURES

General Fund Expenditures-By Function Summary

Fiscal Year	General Government	Community Development	Public Health	Public Safety	Judicial	Public Works	Non-Dept.	Total
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	1,108,330	274,095	330,763	4,652,325	91,158	1,119,761	269,235	7,845,667
2010-11	952,799	291,879	335,051	4,657,263	94,346	1,351,741	142,666	7,825,745
2011-12*	1,076,730	302,753	365,203	4,880,808	100,259	1,476,501	154,559	8,356,813
2012-13**	1,120,566	343,987	475,619	5,359,159	105,412	1,900,202	163,483	9,468,428

* Estimated

**Proposed



General Fund Expenditures Comparison By Function

Department	Dept. No.	2010-11 Actual	2011-12 Budget	2011-12 Est.Actual	2012-13 Budget
General Government:					
Administration	10	174,681	195,738	194,834	206,664
Legal	11	20,775	22,050	22,055	25,060
Personnel/Civil Service	12	149,194	170,147	210,597	179,920
Finance	14	241,426	258,484	256,169	267,580
Mayor/Council	15	25,674	39,240	25,140	35,900
City Secretary	16	206,402	244,075	236,634	236,266
Municipal Building	17	134,647	170,315	131,301	169,176
TOTAL		952,799	1,100,049	1,076,730	1,120,566
Community Development:					
Community Services	20	117,000	117,000	117,000	147,000
Planning and Inspection	24	174,879	192,075	185,753	196,987
TOTAL		291,879	309,075	302,753	343,987
Public Health:					
Public Health	22	256,349	300,186	279,426	368,387
Animal Control	49	78,702	86,741	85,777	107,232
TOTAL		335,051	386,927	365,203	475,619
Public Works:					
Street Department	32	814,433	1,004,483	936,143	1,266,642
Parks Department	34	343,205	382,377	356,704	431,498
City Garage	38	194,103	212,003	183,654	202,062
TOTAL		1,351,741	1,598,863	1,476,501	1,900,202
Public Safety:					
Fire Department	46	2,140,418	2,392,470	2,247,057	2,382,190
Police Department	51-54	2,516,845	2,862,637	2,633,751	2,976,969
TOTAL		4,657,263	5,255,107	4,880,808	5,359,159
Judicial					
Municipal Court	50	94,346	103,238	100,259	105,412
		94,346	103,238	100,259	105,412
Non-Departmental					
Non-departmental	55	142,666	159,509	154,559	163,483
TOTAL		142,666	159,509	154,559	163,483
GRAND TOTAL EXPENDITURES		7,825,745	8,912,768	8,356,813	9,468,428

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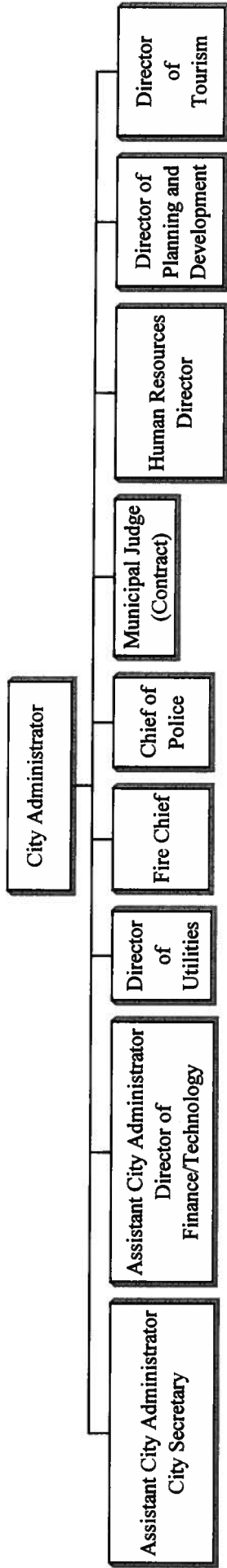
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*Total Proposed Expenditures for New Budget Year

** 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	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est. Act.	2012-13 Budget
Personal Services	138,198	147,946	159,390	165,943	171,071	184,310	184,638	196,212
Supplies	367	272	249	950	159	5,928	4,000	3,000
Contractual Services	6,238	3,993	5,559	8,450	3,451	5,928	6,196	7,452
Capital Improvements								
Total Expense	144,803	152,211	165,198	175,343	174,681	196,166	194,834	206,664

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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ADMINISTRATION

PERSONAL SERVICES

510-6100	Longevity	1,200	1,200	1,200	1,200
510-6101	Salaries	122,055	129,231	129,231	136,825
510-6103	F I C A	8,694	10,735	10,780	11,362
510-6104	Group Insurance	6,598	7,421	7,028	7,177
510-6105	Retirement	22,965	25,712	25,819	29,040
510-6106	Workers Compensation	93	111	98	108
510-6109	Incentive Pay	467	900	1,482	1,500
510-6110	Vacation Buy Back				
610-6141	Car Allowance	9,000	9,000	9,000	9,000
	TOTAL PERSONAL SERVICES	171,072	184,310	184,638	196,212

SUPPLIES

510-6201	Office Supplies	59	150	150	150
510-6202	Operating Supplies				
510-6204	Small Tools & Equipment		4,650	3,000	2,000
510-6205	Postage	6		100	100
510-6206	Subscriptions,Books,Periodicals	45	500	500	500
510-6208	Computer Software	49	200	250	250
	TOTAL SUPPLIES	159	5,500	4,000	3,000

CONTRACTUAL SERVICES

510-6301	Communication	288	528	500	852
510-6302	Travel and Training	1,583	3,000	3,000	4,000
510-6308	Repair and Maintenance			296	200
510-6309	Rentals				
510-6310	Other Contractual Services	17			
510-6312	Professional Dues	1,059	1,400	1,400	1,400
510-6399	Miscellaneous	504	1,000	1,000	1,000
	TOTAL CONTRACTUAL SERVICES	3,451	5,928	6,196	7,452

CAPITAL

510-6504	Machinery & Equipment				
510-6505	Vehicles				
510-6508	Computer Equipment				
	TOTAL CAPITAL	0	0	0	0
	TOTAL EXPENDITURES	174,682	195,738	194,834	206,664

*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	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services								
Supplies		52	2	48		50	55	60
Contractual Services	14,400	13,909	15,600	15,365	20,775	22,000	22,000	25,000
Capital Improvements	0	0						
Total Expense	14,400	13,961	15,602	15,413	20,775	22,050	22,055	25,060

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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LEGAL

PERSONAL SERVICES

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

SUPPLIES

511-6201	Office Supplies				
511-6205	Postage				
511-6206	Subscriptions,Books,Periodicals		50	55	60
	TOTAL SUPPLIES	<u>0</u>	<u>50</u>	<u>55</u>	<u>60</u>

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	20,775	16,000	16,000	24,000
	TOTAL CONTRACTUAL SERVICES	<u>20,775</u>	<u>22,000</u>	<u>22,000</u>	<u>25,000</u>
	TOTAL EXPENDITURES	<u>20,775</u>	<u>22,050</u>	<u>22,055</u>	<u>25,060</u>

*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	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	79,418	89,940	97,536	101,825	105,584	114,122	113,547	120,870
Supplies	3,617	5,087	4,195	4,353	4,116	5,940	6,500	6,200
Contractual Services	70,122	47,203	34,285	31,662	39,495	50,085	90,550	52,850
Capital Improvements		700						
Total Expense	153,157	142,930	136,016	137,840	149,195	170,147	210,597	179,920

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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HUMAN RESOURCES DEPARTMENT

PERSONAL SERVICES

512-6100	Longevity	708	756	756	804
512-6101	Salaries	74,129	78,284	78,284	82,884
512-6103	FICA	5,478	6,473	6,475	6,831
512-6104	Group Insurance	6,512	7,421	6,818	7,177
512-6105	Retirement	13,793	15,503	15,509	17,459
512-6106	Workers Compensation	93	111	98	108
512-6109	Incentive Pay	553	574	607	607
512-6110	Vacation Buy Back	718	1,400	1,400	1,400
512-6141	Car Allowance	3,600	3,600	3,600	3,600
TOTAL PERSONAL SERVICES		105,584	114,122	113,547	120,870

SUPPLIES

512-6201	Office Supplies	1,029	1,000	1,000	1,000
512-6202	Operating Supplies	621	2,000	2,200	2,200
512-6203	Repair & Maintenance Supplies				
512-6204	Small Tools & Equipment	1,468	300	300	
512-6205	Postage	399	600	600	600
512-6206	Subscriptions, Books, Periodicals	409	1,600	2,000	2,000
512-6208	Computer Software	190	440	400	400
TOTAL SUPPLIES		4,116	5,940	6,500	6,200

CONTRACTUAL SERVICES

512-6300	Professional Services	30,477	40,000	80,000	42,000
512-6301	Communication	260	600	600	600
512-6302	Travel and Training	3,591	3,900	4,000	4,000
512-6303	Advertising	3,887	4,200	4,500	4,500
512-6304	Printing and Binding				
512-6308	Repair & Maintenance	733	435	400	500
512-6310	Other Contractual Service	17			200
512-6311	Other Professional Serv.	98	150	150	150
512-6312	Professional Dues	395	700	700	700
512-6399	Miscellaneous	37	100	200	200
TOTAL CONTRACTUAL SERVICES		39,495	50,085	90,550	52,850

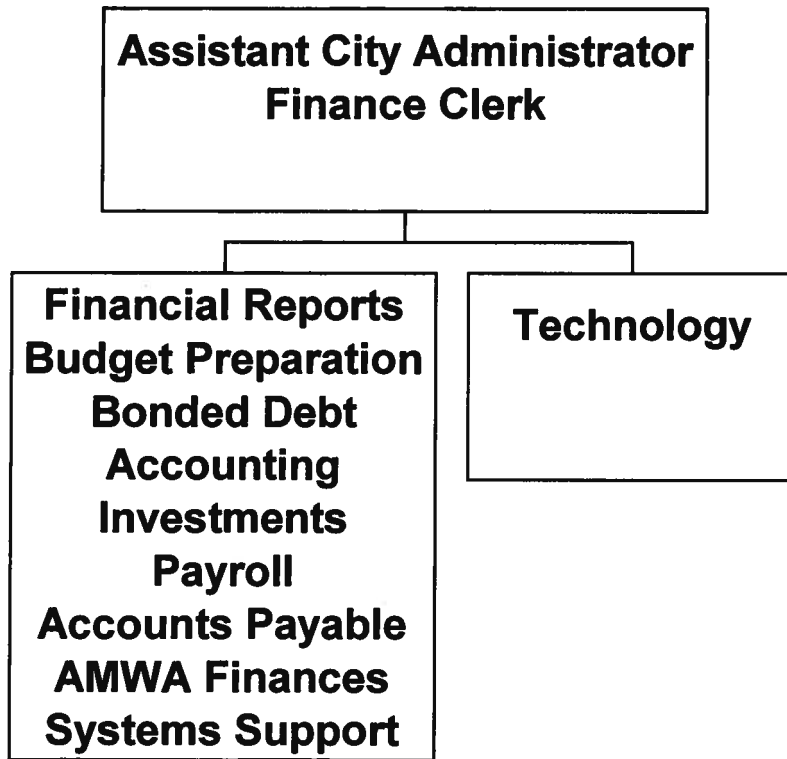
CAPITAL

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

TOTAL EXPENDITURES		149,195	170,147	210,597	179,920
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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	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	168,653	184,222	179,816	188,850	192,268	202,138	199,947	209,670
Supplies	9,950	8,724	5,868	12,693	7,568	9,250	8,900	8,400
Contractual Services	33,412	40,300	35,511	39,132	41,592	47,096	47,322	49,510
Capital Improvements	2,642	515						
Total Expense	214,657	233,761	221,195	240,675	241,428	258,484	256,169	267,580

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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FINANCE

PERSONAL SERVICES

514-6100	Longevity	896	996	996	1,092
514-6101	Salaries	137,984	141,708	141,708	145,887
514-6102	Overtime				
514-6103	F I C A	10,085	11,361	11,307	11,733
514-6104	Group Insurance	12,906	14,842	13,558	14,354
514-6105	Retirement	24,959	27,210	27,082	29,989
514-6106	Workers Compensation	186	221	195	215
514-6109	Incentive Pay	530	1,000	1,501	1,600
514-6110	Vacation Buy Back	1,122	1,200		1,200
514-6111	Accrued Vacation Payout				
514-6141	Car Allowance	3,600	3,600	3,600	3,600
	TOTAL PERSONAL SERVICES	192,268	202,138	199,947	209,670

SUPPLIES

514-6201	Office Supplies	2,988	3,700	3,200	3,700
514-6202	Operating Supplies				
514-6203	Repair & Maintenance Supplies	94	400	100	100
514-6204	Small Tools & Equipment	325	1,550	2,000	500
514-6205	Postage	1,367	1,400	1,400	1,400
514-6206	Subscriptions,Books,Periodicals	1,268	1,200	1,700	1,700
514-6208	Computer Software	1,526	1,000	500	1,000
	TOTAL SUPPLIES	7,568	9,250	8,900	8,400

CONTRACTUAL SERVICES

514-6300	Professional Services	17,000	18,000	17,500	18,000
514-6301	Communication	1,740	2,228	2,106	3,052
514-6302	Travel and Training	2,810	4,000	4,800	4,250
514-6303	Advertising	118	120		120
514-6304	Printing and Binding	1,142	1,250	1,618	1,700
514-6308	Repair and Maintenance	17,526	19,948	19,948	20,838
514-6310	Other Contractual Service	396	400	400	400
514-6311	Other Professional Services				
514-6312	Professional Dues	860	950	900	950
514-6399	Miscellaneous		200	50	200
	TOTAL CONTRACTUAL SERVICES	41,592	47,096	47,322	49,510

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	241,428	258,484	256,169	267,580

*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	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services								
Supplies	282	191	169	400	169	400	250	400
Contractual Services	26,088	25,305	26,540	29,000	26,540	29,000	29,200	35,500
Capital Improvements								
Total Expense	26,370	25,496	26,709	29,400	26,709	29,400	29,450	35,900

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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MAYOR/COUNCIL

SUPPLIES

515-6201 Office Supplies	668	200	200	200
515-6204 Small Tools & Equipment	201	5,200	5,200	200
515-6205 Postage	3	200		
515-6206 Subscriptions,Books,Periodicals				
TOTAL SUPPLIES	872	5,600	5,400	400

CONTRACTUAL SERVICES

515-6300 Professional Services				
515-6301 Communication		1,140	1,140	3,000
515-6302 Travel and Training	4,625	8,000	8,000	8,000
515-6303 Advertising				
515-6304 Printing & Binding				
515-6309 Rentals				
515-6310 Other Contractual Services	12,800	14,500	600	14,500
515-6312 Professional Dues	4,996	5,000	5,000	5,000
515-6313 Aid to Other Organizations				
515-6399 Miscellaneous	2,382	5,000	5,000	5,000
TOTAL CONTRACTUAL SERVICES	24,803	33,640	19,740	35,500

CAPITAL

515-6504 Machinery & Equipment				
515-6506 Vehicles				
TOTAL CAPITAL	0	0	0	0
TOTAL EXPENDITURES	25,675	39,240	25,140	35,900

*Includes amendments during fiscal year.

CITY SECRETARY

**Assistant City Administrator
City Secretary**

Administrative Secretary
Secretarial Duties to City Manager
City Secretary duties as necessary
Monitor/purchase office supplies

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:
 Department Number:

City Secretary
16

Expense Summary

Expenditure Classification	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	135,724	150,035	161,997	176,791	184,010	200,532	197,770	210,656
Supplies	1,880	2,401	1,441	2,974	2,003	3,900	5,350	3,850
Contractual Services	8,090	8,729	12,164	12,410	20,390	20,643	14,710	21,760
Capital Improvements		1,607				19,000	18,804	
Total Expense	145,694	162,772	175,602	192,175	206,403	244,075	236,634	236,266

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est. Actual	2012-13 Budget
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CITY SECRETARY

PERSONAL SERVICES

516-6100	Longevity	874	972	972	1,068
516-6101	Salaries	131,200	138,555	138,555	146,005
516-6102	Overtime				
516-6103	F I C A	10,062	11,263	11,174	11,793
516-6104	Group Insurance	12,896	14,842	13,572	14,354
516-6105	Retirement	23,717	26,976	26,763	30,141
516-6106	Workers Compensation	186	221	195	215
516-6109	Incentive Pay	875	1,560	396	823
516-6110	Vacation Buy Back		1,943	1,943	2,057
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	184,010	200,532	197,770	210,656

SUPPLIES

516-6201	Office Supplies	1,135	1,300	1,500	1,500
516-6203	Repair & Maintenance Supplies				
516-6204	Small Tools and Equipment	89	1,050	1,300	100
516-6205	Postage	328	600	1,300	1,000
516-6206	Subscriptions,Books,Periodicals	50	650	950	950
516-6208	Computer Software	401	300	300	300
	TOTAL SUPPLIES	2,003	3,900	5,350	3,850

CONTRACTUAL SERVICES

516-6300	Professional Services				
516-6301	Communication	457	728	800	1,200
516-6302	Travel and Training	3,265	4,000	4,000	4,000
516-6303	Advertising	6,342	2,915	3,000	3,000
516-6304	Printing and Binding	3,571	3,250	3,250	3,250
516-6308	Repair and Maintenance	851	1,000	1,260	1,260
516-6310	Other Contractual Services	4,889	7,400	1,000	7,500
516-6311	Other Professional Service	810	550	550	700
516-6312	Professional Dues	155	400	450	450
516-6399	Miscellaneous	50	400	400	400
	TOTAL CONTRACTUAL SERVICES	20,390	20,643	14,710	21,760

CAPITAL

516-6502	Buildings				
516-6504	Machinery & Equipment		19,000	18,804	
516-6508	Computer Equipment				
516-6510	Furniture & Fixtures				
	TOTAL CAPITAL	0	19,000	18,804	0
	TOTAL EXPENDITURES	206,403	244,075	236,634	236,266

*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	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	30,624	32,825	35,649	37,356	38,851	42,515	41,122	44,676
Supplies	8,925	11,354	6,455	5,586	7,735	9,500	6,756	8,500
Contractual Services	105,403	118,452	131,250	89,037	88,060	118,300	83,423	116,000
Capital Improvements	1,535	20,779						
Total Expense	146,487	183,410	173,354	131,979	134,646	170,315	131,301	169,176

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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MUNICIPAL BUILDING

PERSONAL SERVICES

517-6100	Longevity	216	264	164	312
517-6101	Salaries	25,370	26,773	26,773	28,347
517-6102	Overtime				
517-6103	F I C A	1,950	2,091	2,061	2,216
517-6104	Group Insurance	6,307	7,421	6,604	7,177
517-6105	Retirement	4,430	5,008	4,936	5,665
517-6106	Workers Compensation	578	661	584	645
517-6109	Incentive Pay		297		314
517-6110	Vacation Buy Back				
517-6111	Accrued Vacation Payout				
517-6141	Car Allowance				
	TOTAL PERSONAL SERVICES	38,851	42,515	41,122	44,676

SUPPLIES

517-6201	Office Supplies			56	
517-6202	Operating Supplies	4,727	3,750	3,500	3,750
517-6203	Repair/Maintenance Supplies	2,948	5,000	2,700	4,000
517-6204	Small Tools & Equipment	55	750	500	750
517-6205	Postage	5			
517-6206	Subscriptions,Books,Periodicals				
517-6208	Computer Software				
	TOTAL SUPPLIES	7,735	9,500	6,756	8,500

CONTRACTUAL SERVICES

517-6300	Professional Services				
517-6301	Communication	31,355	32,000	33,815	34,000
517-6305	Electricity	37,532	42,000	32,000	38,000
517-6306	Natural Gas	1,544	2,500	1,700	2,500
517-6307	Water and Wastewater Services				
517-6308	Repair & Maintenance	16,754	40,500	15,000	40,000
517-6309	Rentals	439	1,200	500	1,000
517-6310	Other Contractual Services	407		408	500
517-6312	Professional Dues				
517-6399	Miscellaneous	29	100		
	TOTAL CONTRACTUAL SERVICES	88,060	118,300	83,423	116,000

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	134,646	170,315	131,301	169,176

*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	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services								
Supplies								
Contractual Services	91,554	77,711	95,425	91,995	117,000	117,000	117,000	147,000
Capital Improvements								
Total Expense	91,554	77,711	95,425	91,995	117,000	117,000	117,000	147,000

PERSONNEL

**Position
 Classification**

None

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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COMMUNITY SERVICES

CONTRACTUAL SERVICES

520-6313	Aid to Other Organizations	117,000	117,000	117,000	147,000
	TOTAL CONTRACTUAL SERVICES	117,000	117,000	117,000	147,000
	TOTAL EXPENDITURES	117,000	117,000	117,000	147,000

*Includes amendments during fiscal year.

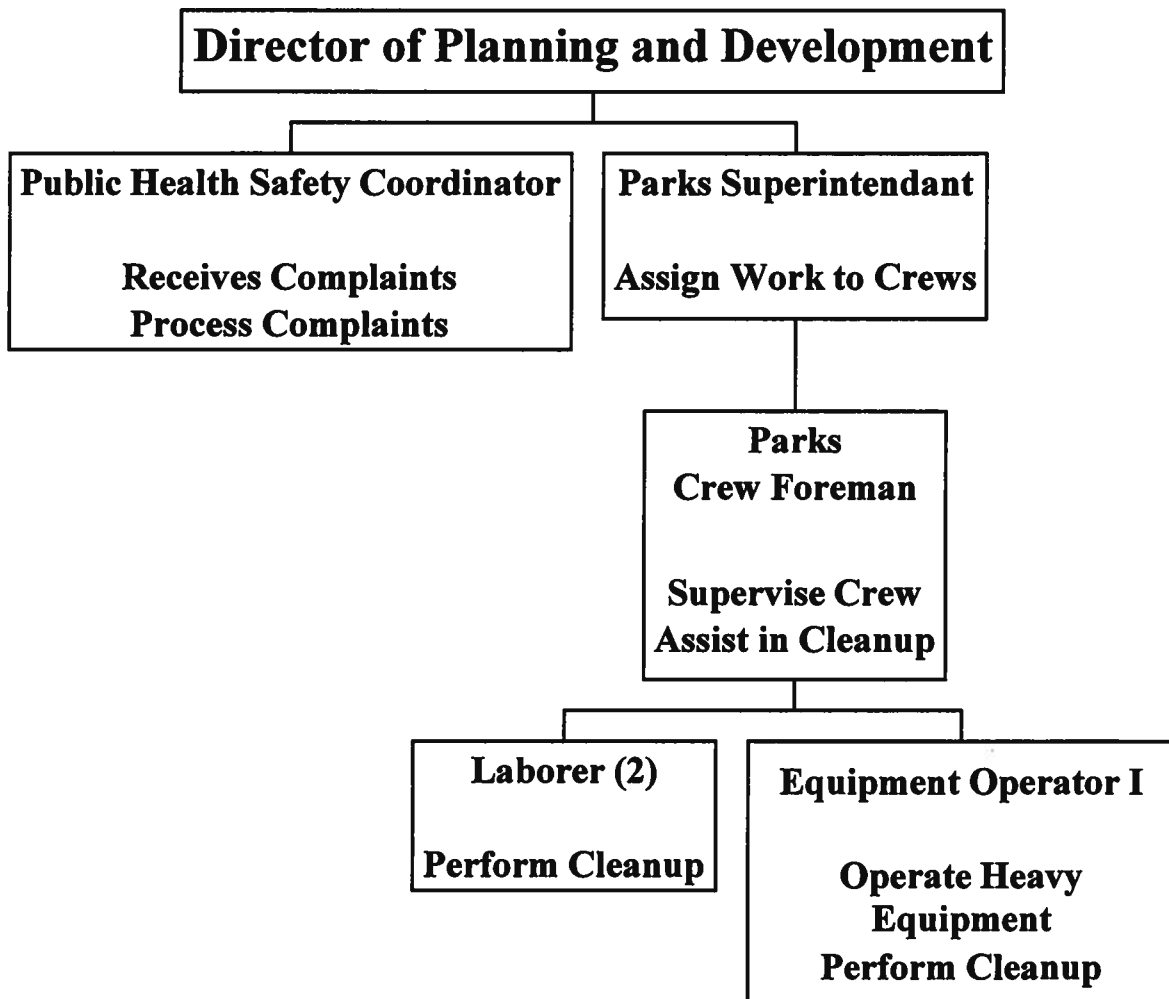
2013 COMMUNITY SERVICES DISTRIBUTION BY ORGANIZATION

Organization	Amount
Keep Athens Beautiful *	10,000
Library	7,000
Cain Center	130,000
Total	<u>147,000</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	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	152,067	166,176	180,216	180,285	166,140	202,766	200,649	212,307
Supplies	19,025	22,372	14,808	20,781	21,246	33,550	24,300	31,550
Contractual Services	62,784	56,512	53,552	53,312	55,352	63,870	54,477	58,530
Capital Improvements					13,610			66,000
Total Expense	233,876	245,060	248,576	254,378	256,348	300,186	279,426	368,387

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2013 Budget
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PUBLIC HEALTH

PERSONAL SERVICES

522-6100	Longevity	1,422	1,956	1,956	2,148
522-6101	Salaries	109,318	132,045	132,045	136,847
522-6102	Overtime				
522-6103	F I C A	7,981	10,385	10,463	10,920
522-6104	Group Insurance	25,056	29,684	26,528	28,708
522-6105	Retirement	19,314	24,873	25,059	27,910
522-6106	Workers Compensation	2,002	2,073	1,832	2,024
522-6107	Unemployment				
522-6109	Incentive Pay		750	266	750
522-6110	Vacation Buy Back	1,047	1,000	2,500	3,000
522-6111	Accrued Vacation Payout				
522-6114	Accrued Comp Time Payout				
522-6141	Car Allowance				
	TOTAL PERSONAL SERVICES	166,140	202,766	200,649	212,307

SUPPLIES

522-6201	Office Supplies	995	500	500	500
522-6202	Operating Supplies	1,010	1,200	1,200	1,200
522-6203	Repair/Maint. Supplies	9,833	17,500	10,000	17,500
522-6204	Small Tools & Equipment	2,222	4,750	3,000	2,750
522-6205	Postage	2,971	3,600	3,600	3,600
522-6206	Subscriptions,Books,Periodicals				
522-6207	Fuel	4,185	6,000	6,000	6,000
522-6208	Computer Software	30			
	TOTAL SUPPLIES	21,246	33,550	24,300	31,550

CONTRACTUAL SERVICES

522-6300	Professional Services	4,490	5,000	4,500	4,500
522-6301	Communication	737	700	700	700
522-6302	Travel and Training		1,000	500	1,000
522-6303	Advertising	2,871	4,500	1,000	2,000
522-6305	Electricity				
522-6308	Repair and Maintenance	4,325	4,500	2,500	4,500
522-6309	Rentals	660	1,000	627	660
522-6310	Other Contractual Service	41,287	40,000	44,500	45,000
522-6311	Other Professional Service	876	7,000		
522-6312	Professional Dues	106	170	150	170
522-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	55,352	63,870	54,477	58,530

CAPITAL

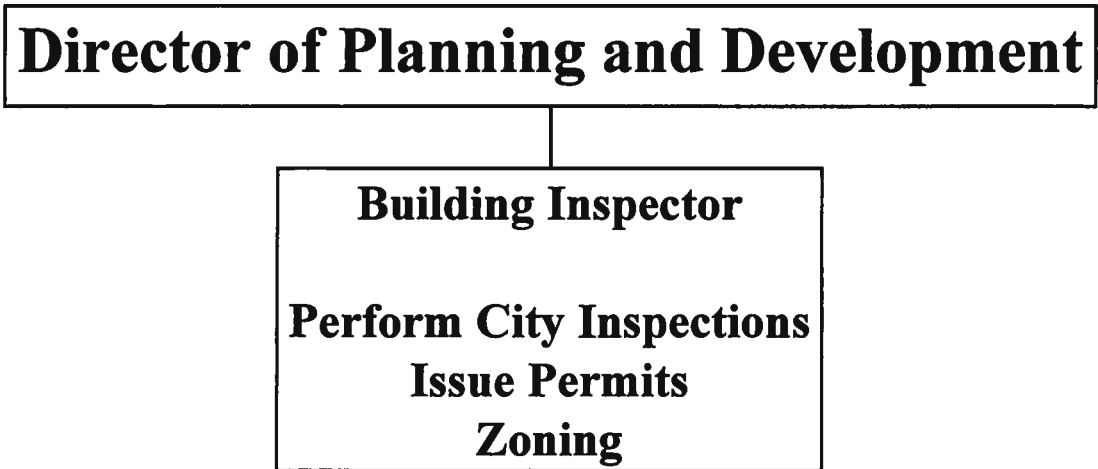
522-6501	Land				
522-6503	Improvement Other Than Buildings				
522-6504	Machinery & Equipment				66,000
522-6508	Vehicles	13,610			
522-6508	Computer Equipment				
	TOTAL CAPITAL	13,610	0	0	66,000

TOTAL EXPENDITURES

256,348	300,186	279,426	368,387
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*Includes amendments during fiscal year.

INSPECTION DEPARTMENT



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	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	130,080	150,773	163,130	172,858	163,803	179,100	176,396	183,712
Supplies	4,450	4,605	4,063	4,575	4,570	4,825	4,225	5,125
Contractual Services	5,802	7,994	5,011	8,750	6,509	8,150	5,132	8,150
Capital Improvements								
Total Expense	140,332	163,372	172,204	186,183	174,882	192,075	185,753	196,987

PERSONNEL

Position Classification	Total
Director	1
Inspector	1

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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INSPECTION

PERSONAL SERVICES

524-6100	Longevity	736	748	728	816
524-6101	Salaries	117,382	126,118	126,118	127,817
524-6102	Overtime				
524-6103	F I C A	9,038	9,935	9,860	10,146
524-6104	Group Insurance	10,901	14,842	13,450	14,354
524-6105	Retirement	20,604	23,795	23,615	25,933
524-6106	Workers Compensation	574	662	585	646
524-6107	Unemployment				
524-6109	Incentive Pay	667	1,000	340	1,500
524-6110	Vacation Buy Back	1,667	2,000	1,700	2,500
524-6120	Salaries (Part Time)	1,507			
524-6111	Accrued Vacation Payout	727			
	TOTAL PERSONAL SERVICES	163,803	179,100	176,396	183,712

SUPPLIES

524-6201	Office Supplies	223	400	300	400
524-6202	Operating Supplies	91	250	250	250
524-6203	Repair/Maint. Supplies	236	600	600	600
524-6204	Small Tools & Equipment	212	200	150	200
524-6205	Postage	183	225	225	225
524-6206	Subscriptions,Books, Periodicals	638	550	200	950
524-6207	Fuel	2,987	2,500	2,500	2,500
524-6208	Computer Software		100		
	TOTAL SUPPLIES	4,570	4,825	4,225	5,125

CONTRACTUAL SERVICES

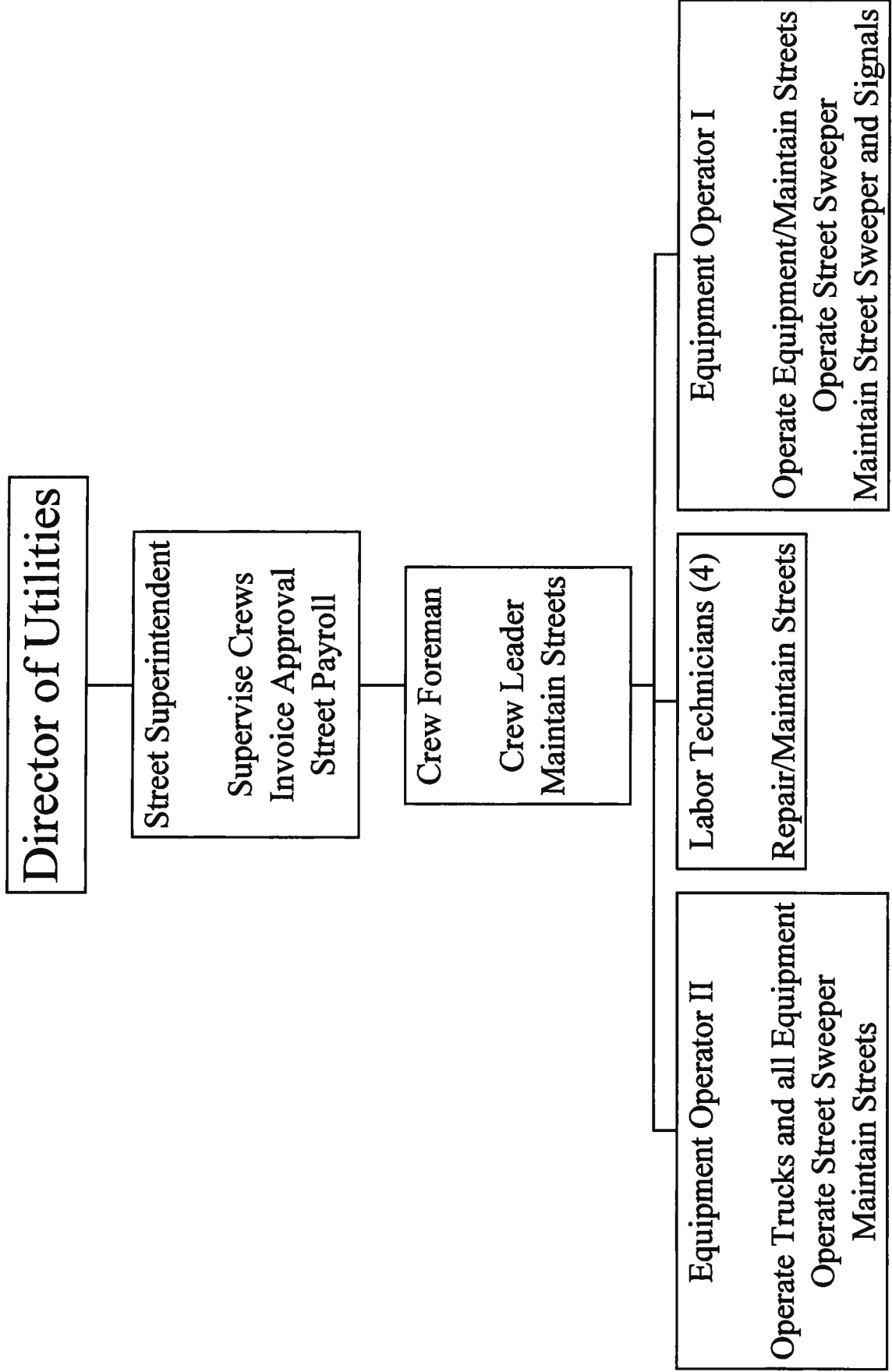
524-6300	Professional Services	40	200	100	200
524-6301	Communication	818	900	900	900
524-6302	Travel and Training	1,735	3,000	1,250	3,000
524-6303	Advertising	1,812	1,800	1,800	1,800
524-6304	Printing and Binding	518	500	250	500
524-6308	Repair and Maintenance	1,055	1,200	500	1,200
524-6309	Rentals	335	150	82	150
524-6310	Other Contractual Service				
524-6312	Professional Dues	196	400	250	400
524-6320	Federal/State Licensing				
524-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	6,509	8,150	5,132	8,150

CAPITAL

524-6504	Machinery & Equipment				
524-6506	Vehicles				
524-6508	Computer Equipment				
524-6510	Furniture & Fixtures				
	TOTAL CAPITAL	0	0	0	0
	TOTAL EXPENDITURES	174,882	192,075	185,753	196,987

*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	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	320,931	340,328	383,241	394,132	380,548	415,228	350,577	421,182
Supplies	113,770	131,511	119,760	135,083	138,147	137,155	137,055	147,060
Contractual Services	222,909	265,826	240,433	249,831	235,552	251,700	248,511	252,400
Capital Improvements	226,864	433,350	126,420	677	60,185	200,000	200,000	446,000
Total Expense	884,474	1,171,015	869,854	779,723	814,432	1,004,083	936,143	1,266,642

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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STREETS

PERSONAL SERVICES

532-6100	Longevity	3,056	3,088	3,088	2,996
532-6101	Salaries	248,554	261,371	225,428	265,343
532-6102	Overtime	554	2,000	2,000	2,000
532-6103	F I C A	18,428	20,694	17,730	20,991
532-6104	Group Insurance	49,161	59,368	45,272	57,416
532-6105	Retirement	44,269	49,564	42,466	53,650
532-6106	Workers Compensation	13,414	15,093	13,339	14,736
532-6107	Unemployment				
532-6109	Incentive Pay	927	1,200	648	1,200
532-6110	Vacation Buy Back	606	750	606	750
532-6111	Accrued Vacation Payout	1,542	1,500		1,500
532-6113	Holiday Premium Pay		100		100
532-6114	Accrued Compensatory Time Pay	37	500		500
	TOTAL PERSONAL SERVICES	380,548	415,228	350,577	421,182

SUPPLIES

532-6201	Office Supplies	129	500	500	500
532-6202	Operating Supplies	5,790	13,000	13,000	13,500
532-6203	Repair & Maint Supplies	89,985	78,000	78,000	90,000
532-6204	Small Tools & Equipment	3,147	5,500	5,500	3,000
532-6205	Postage	11	55	55	60
532-6206	Subscriptions,Book,Periodicals				
532-6207	Fuel	38,810	40,000	40,000	40,000
532-6208	Computer Software	275	100		
	TOTAL SUPPLIES	138,147	137,155	137,055	147,060

CONTRACTUAL SERVICES

532-6300	Professional Sevcies	104	500	348	500
532-6301	Communication	1,217	1,200	1,200	1,200
532-6302	Travel and Training	40	500	63	1,200
532-6303	Advertising				
532-6305	Electricity	225,576	236,000	236,000	236,000
532-6308	Repair and Maintenance	6,309	5,000	2,500	5,000
532-6309	Rentals	1,925	1,400	1,400	1,400
532-6310	Other Contractual Sevice	381	7,000	7,000	7,000
532-6311	Other Professtional Service				
532-6313	Aid to Other Organization				
532-6399	Miscellaneous		100		100
	TOTAL CONTRACTUAL SERVICES	235,552	251,700	248,511	252,400

CAPITAL

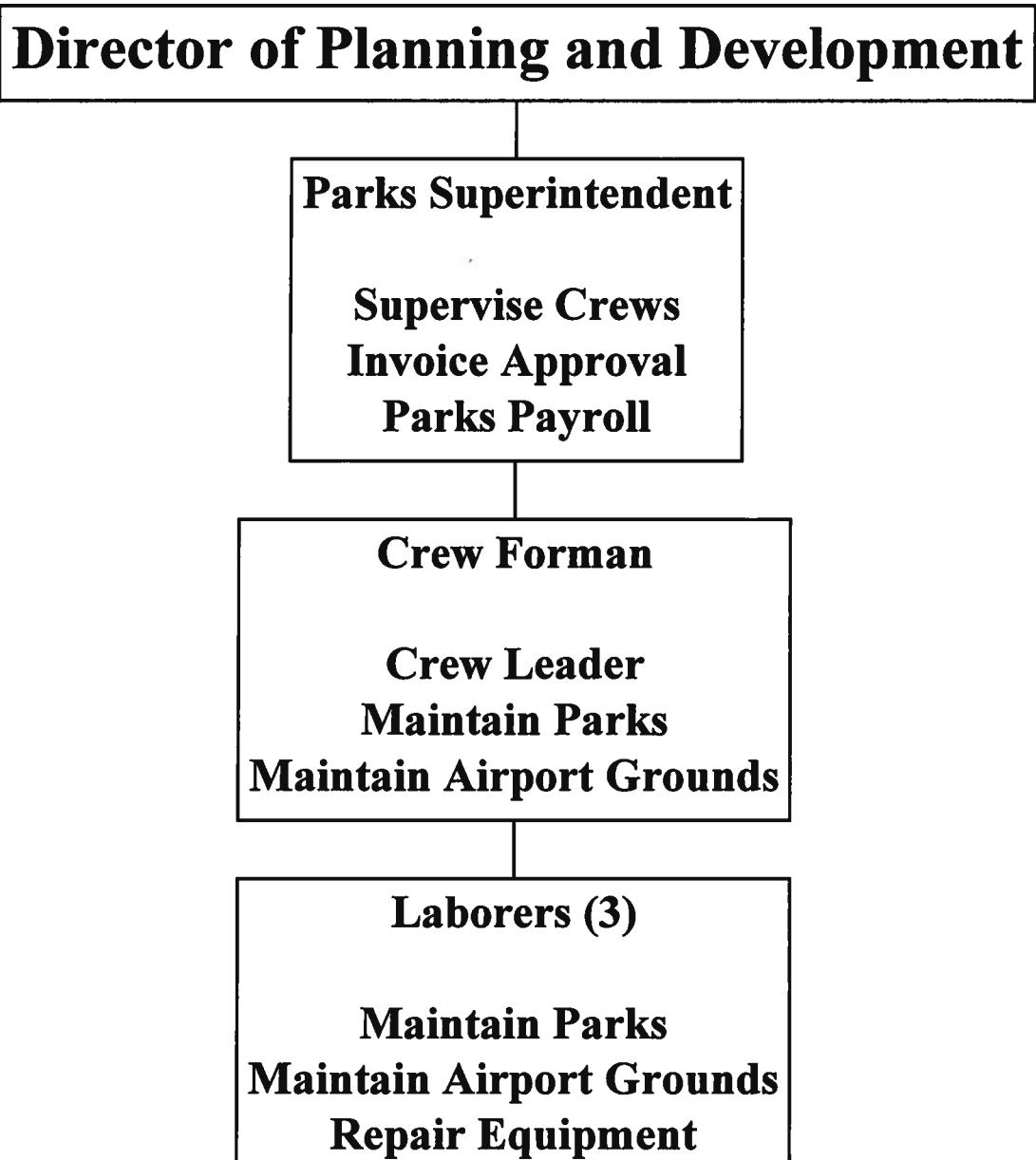
532-6504	Machinery & Equipment				214,000
532-6506	Vehicles	60,185			32,000
532-6508	Computer Equipment				
532-6520	Public Facilities: Roads		200,000	200,000	200,000
	TOTAL CAPITAL	60,185	200,000	200,000	446,000

TOTAL EXPENDITURES

814,432	1,004,083	936,143	1,266,642
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*Includes amendments during fiscal year.

PARKS DEPARTMENT



DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Parks*

Department Purpose:

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

Departmental Objectives:

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

Expense Summary

Expenditure Classification	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Budget	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	237,589	250,678	234,187	222,018	236,738	258,402	247,754	266,783
Supplies	37,494	44,328	37,462	39,133	36,265	41,825	36,175	39,775
Contractual Services	57,906	72,704	64,623	69,439	70,201	82,150	72,775	81,750
Capital Improvements	47,325	24,415		9,450				43,190
Total Expense	380,314	392,125	336,272	340,040	343,204	382,377	356,704	431,498

PERSONNEL

Position Classification	Total
Crew Foreman	1
Laborers	4

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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PARKS

PERSONAL SERVICES

534-6100	Longevity	2,984	3,228	3,144	3,352
534-6101	Salaries	158,040	165,147	165,147	170,958
534-6102	Overtime		1,500		1,500
534-6103	F I C A	12,314	13,240	12,923	13,694
534-6104	Group Insurance	31,659	37,105	32,062	35,885
534-6105	Retirement	27,963	31,712	30,952	35,001
534-6106	Workers Compensation	3,181	3,270	2,890	3,193
534-6107	Unemployment	25			
534-6109	Incentive Pay	572	1,200	636	1,200
534-6110	Vacation Buy Back		2,000		2,000
534-6111	Accrued Vacation Payout				
534-6113	Holiday Premium Pay				
534-6114	Accrued Comp Time Pay				
	TOTAL PERSONAL SERVICES	236,738	258,402	247,754	266,783

SUPPLIES

534-6201	Office Supplies	35	175	75	175
534-6202	Operating Supplies	4,055	5,750	3,500	5,500
534-6203	Repair & Maint Supplies	16,706	18,000	16,000	18,000
534-6204	Small Tools & Equipment	668	3,800	2,500	2,000
534-6205	Postage				
534-6206	Subscriptions,Books,Periodicals				
534-6207	Fuel	14,771	14,000	14,000	14,000
534-6208	Computer Software	30	100	100	100
	TOTAL SUPPLIES	36,265	41,825	36,175	39,775

CONTRACTUAL SERVICES

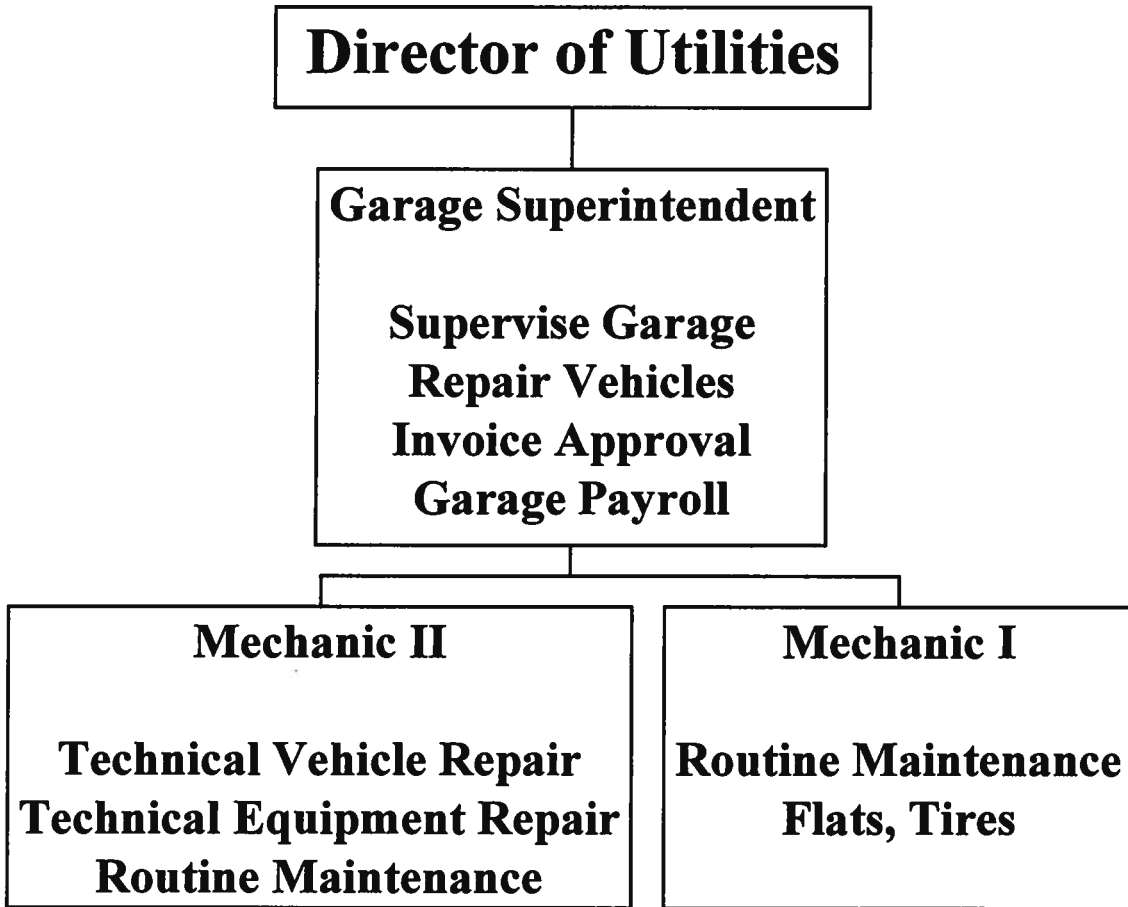
534-6300	Professional Services				
534-6301	Communication	1,342	1,400	1,300	1,400
534-6302	Travel and Training	64	750	250	750
534-6303	Advertising				
534-6305	Electricity	56,571	58,000	58,000	58,000
534-6306	Natural Gas	340	500	225	500
534-6308	Repair and Maintenance	8,082	17,400	9,000	17,000
534-6309	Rentals	1,113	1,300	1,200	1,300
534-6310	Other Contractual Service	2,689	2,800	2,800	2,800
534-6311	Other Professional Service				
534-6312	Professional Dues				
534-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	70,201	82,150	72,775	81,750

CAPITAL

534-6502	Buildings				
534-6503	Impr. Other Than Buildings				
534-6504	Machinery & Equipment				10,000
534-6506	Vehicles				33,190
534-6508	Computer Equipment				
	TOTAL CAPITAL				43,190
	TOTAL EXPENDITURES	343,204	382,377	356,704	431,498

*Includes amendments during fiscal year.

CITY GARAGE



DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: City Garage

Department Purpose:

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

Departmental Objectives:

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

Department Name:
 Department Number:

City Garage
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Expense Summary

Expenditure Classification	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	154,900	165,678	175,495	179,009	179,641	189,212	167,935	181,250
Supplies	5,184	5,738	4,341	4,170	6,263	11,401	9,027	9,422
Contractual Services	7,931	10,694	8,869	8,826	8,197	11,390	6,692	11,390
Capital Improvements		4,190	5,936					
Total Expense	168,015	186,300	194,641	192,005	194,101	212,003	183,654	202,062

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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CITY GARAGE

PERSONAL SERVICES

538-6100	Longevity	2,822	2,968	2,648	1,944
538-6101	Salaries	123,316	125,438	111,064	119,426
538-6102	Overtime	106	500	120	500
538-6103	F I C A	9,498	9,972	8,977	9,445
538-6104	Group Insurance	19,118	22,263	17,698	21,531
538-6105	Retirement	21,911	23,885	21,500	24,140
538-6106	Workers Compensation	2,512	2,733	2,416	2,669
538-6107	Unemployment				
538-6109	Incentive Pay	358	358	447	500
538-6110	Vacation Buy Back		1,095		1,095
538-6111	Accrued Vacation Payout			2,933	
538-6113	Holiday Premium Pay				
538-6114	Accrued Compensatory Time Pay			132	
	TOTAL PERSONAL SERVICES	179,641	189,212	167,935	181,250

SUPPLIES

538-6201	Office Supplies	24	195	25	195
538-6202	Operating Supplies	911	1,000	925	1,000
538-6203	Repair & Maint Supplies	2,768	2,313	2,025	2,313
538-6204	Small Tools & Equipment	592	1,689	2,800	1,689
538-6205	Postage				
538-6206	Subscriptions,Books,Periodicals	25	200	45	200
538-6207	Fuel	1,894	3,875	1,500	3,875
538-6208	Computer Software	49	2,129	1,707	150
	TOTAL SUPPLIES	6,263	11,401	9,027	9,422

CONTRACTUAL SERVICES

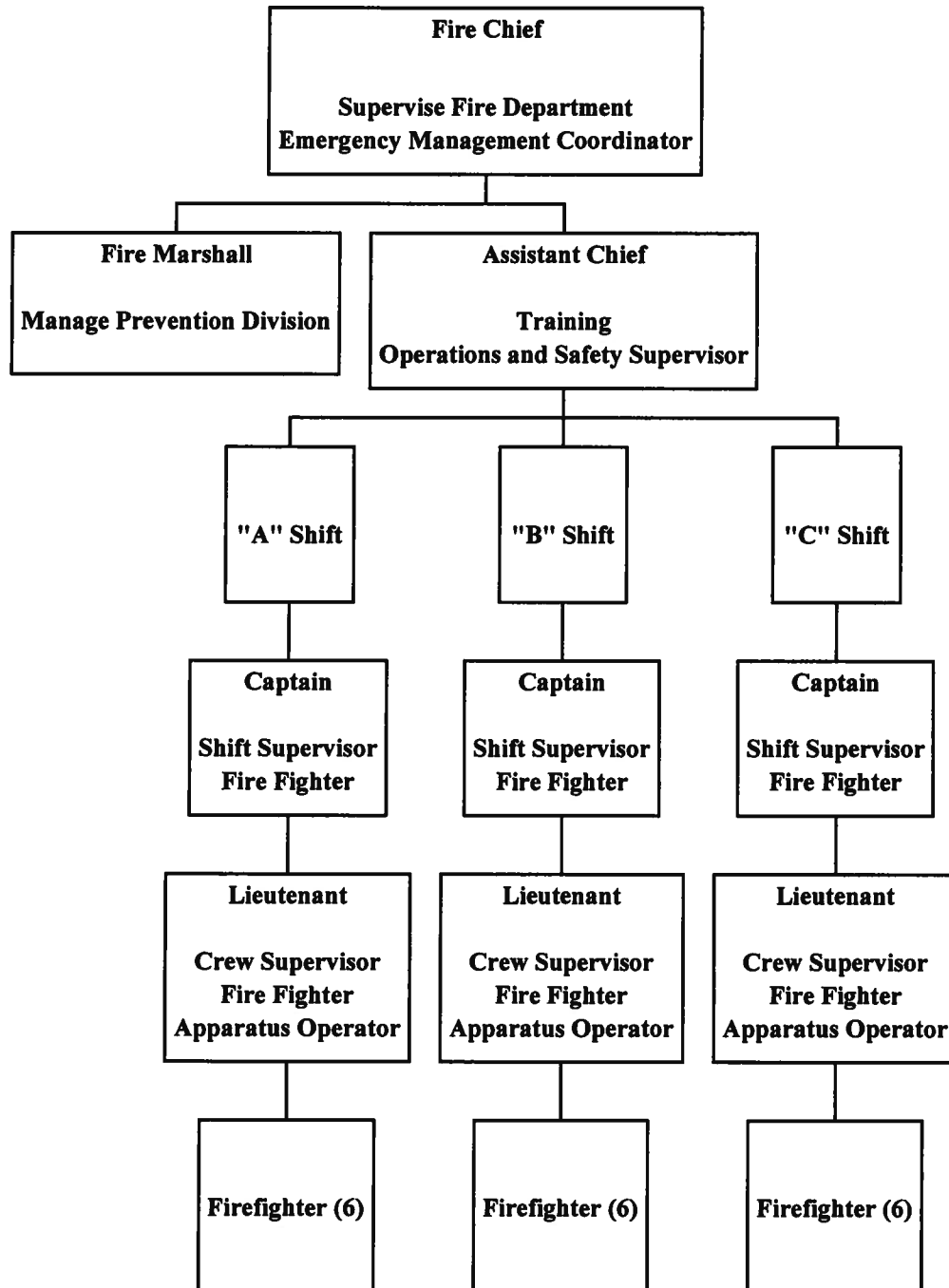
538-6300	Professional Service				
538-6301	Communication	1,181	1,200	1,200	1,200
538-6302	Travel and Training	101	400	205	400
538-6303	Advertising				
538-6305	Electricity	3,406	4,200	1,962	4,200
538-6306	Natural Gas	1,235	3,400	1,225	3,400
538-6308	Repair and Maintenance	963	600	600	600
538-6309	Rentals	1,311	1,500	1,500	1,500
538-6310	Other Contractual Service		50		50
538-6311	Other Professional Service				
538-6399	Miscellaneous		40		40
	TOTAL CONTRACTUAL SERVICES	8,197	11,390	6,692	11,390

CAPITAL

538-6502	Buildings				
538-6504	Machinery & Equipment				
538-6506	Vehicles				
538-6508	Computer Equipment				
	TOTAL CAPITAL				
	TOTAL EXPENDITURES	194,101	212,003	183,654	202,062

*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.

Expense Summary

Expenditure Classification	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	1,695,162	1,810,919	1,911,774	1,871,588	1,967,663	2,129,681	2,023,432	2,178,927
Supplies	88,101	70,621	67,534	61,070	60,552	116,030	109,175	68,800
Contractual Services	93,477	103,072	101,705	103,273	102,496	115,700	114,450	110,963
Capital Improvements	6,804	349,140			8,885	31,059		23,500
Operating Transfers					820			
Total Expense	1,883,544	2,333,752	2,081,013	2,035,931	2,140,416	2,392,470	2,247,057	2,382,190

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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FIRE & RESCUE SERVICES

PERSONAL SERVICES

546-6100	Longevity	10,714	12,024	10,596	10,696
546-6101	Salaries	1,278,989	1,355,534	1,256,184	1,369,986
546-6102	Overtime	34,969	37,000	41,000	38,500
546-6103	F I C A	104,245	115,776	110,745	118,047
546-6104	Group Insurance	170,852	200,367	169,642	193,779
546-6105	Retirement	246,640	277,295	265,245	301,714
546-6106	Workers Compensation	21,518	22,831	20,177	22,291
546-6107	Unemployment			9,975	
546-6108	Step Up Pay	417	1,000	100	1,000
546-6109	Incentive Pay	25,406	25,640	29,368	37,200
546-6110	Vacation Buy Back	1,178	3,000	2,900	3,000
546-6111	Accrued Vacation Payout	4,432	3,000	11,000	3,000
546-6112	Accrued Sick Leave Payout	14,997	16,800	37,500	16,800
546-6113	Holiday Premium Pay	49,781	59,414	57,000	59,414
546-6114	Accrued Compensatory Time Pay	3,525		2,000	3,500
546-6115	On Call Pay				
	TOTAL PERSONAL SERVICES	1,967,663	2,129,681	2,023,432	2,178,927

SUPPLIES

546-6201	Office Supplies	2,317	2,200	2,000	2,200
546-6202	Operating Supplies	14,784	69,050	63,500	20,000
546-6203	Repair & Maint Supplies	13,435	13,050	11,000	13,050
546-6204	Small Tools & Equipment	7,768	13,430	13,000	14,000
546-6205	Postage	120	250	240	250
546-6206	Subscriptions,Books,Periodicals	541	600	500	600
546-6207	Fuel	20,269	16,000	17,535	17,000
546-6208	Computer Software	1,318	1,450	1,400	1,700
	TOTAL SUPPLIES	60,552	116,030	109,175	68,800

CONTRACTUAL SERVICES

546-6300	Professional Services	327	4,000	4,000	4,500
546-6301	Communication	20,052	20,000	20,000	20,000
546-6302	Travel and Training	15,955	22,370	22,000	23,000
546-6303	Advertising			100	100
546-6304	Printing & Binding	341	275	100	275
546-6305	Electricity	20,365	21,500	19,000	21,500
546-6306	Natural Gas	2,944	5,000	4,000	5,000
546-6308	Repair and Maintenance	28,545	24,700	33,000	24,700
546-6309	Rentals	2,599	2,005	2,250	2,200
546-6310	Other Contractual Services	7,510	12,500	5,000	5,000
546-6311	Other Professional Service				
546-6312	Professional Dues	3,835	2,850	5,000	4,188
546-6399	Miscellaneous	23	500		500
	TOTAL CONTRACTUAL SERVICES	102,496	116,700	114,450	110,963

CAPITAL

546-6503	Impr. Other Than Buildings				
546-6504	Machinery & Equipment	8,885	31,059		
546-6506	Vehicles				23,500
546-6508	Computer Equipment				
546-6510	Furniture & Fixtures				
	TOTAL CAPITAL	8,885	31,059		23,500

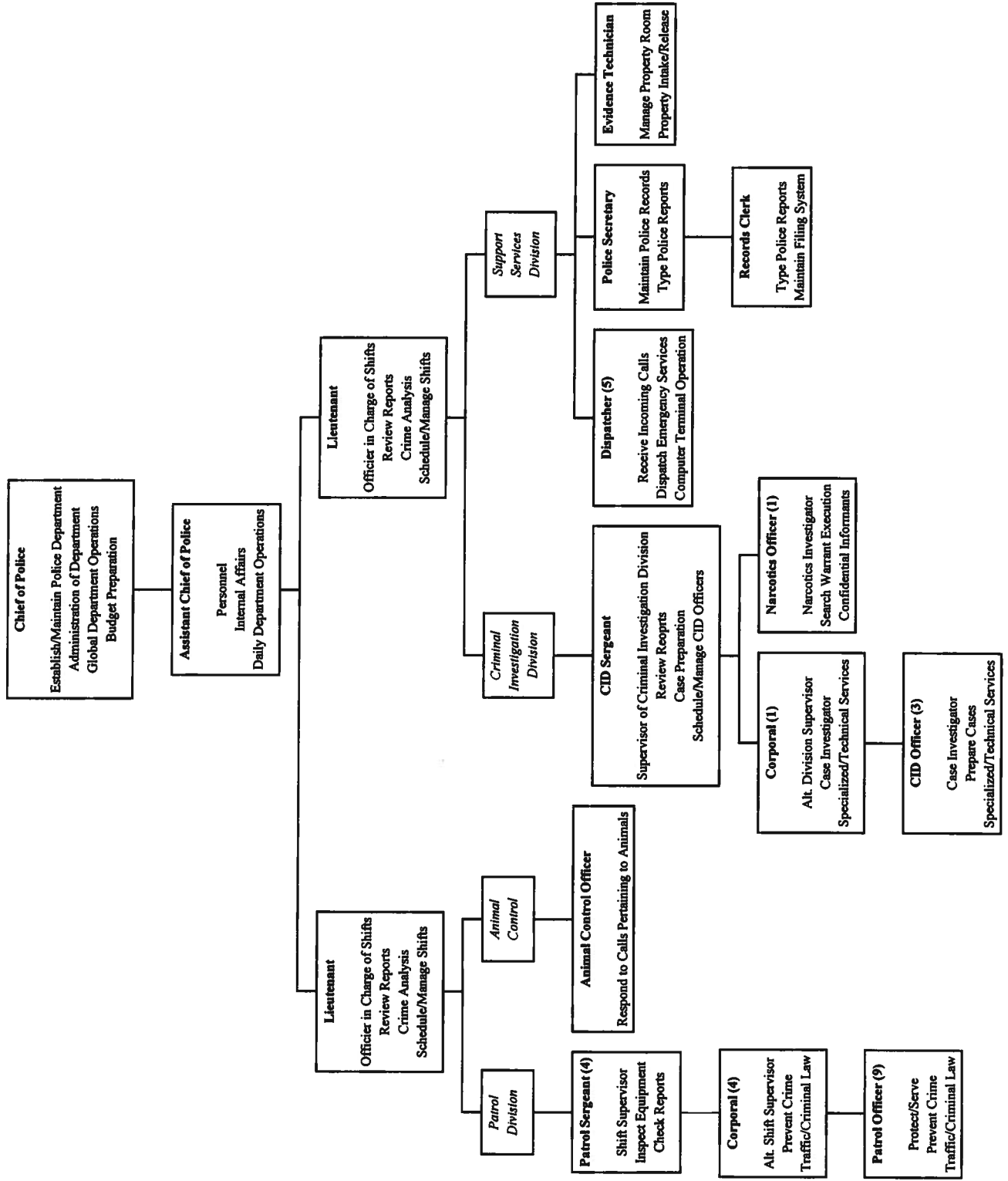
OPERATING TRANSFERS

546-6650	Operating Transfers-Fund 50	672			
546-6655	Operating Transfers-Fund 55	148			
	TOTAL OPERATING TRANSFERS	820			

TOTAL EXPENDITURES **2,140,416** **2,392,470** **2,247,057** **2,382,190**

*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
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Expense Summary

Expenditure Classification	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	1,936,812	2,038,720	2,185,401	2,351,411	2,289,682	2,586,932	2,366,994	2,664,701
Supplies	100,596	114,851	100,594	114,839	113,103	140,100	140,100	139,250
Contractual Services	91,967	80,475	98,825	91,895	98,074	135,605	136,657	141,268
Capital Improvements	173,938	81,887	14,599	54,455	15,991	0	0	31,750
Operating Transfers		1,376	3,156	3,800	0	0	0	0
Total Expense	2,303,313	2,317,309	2,402,575	2,616,400	2,516,850	2,862,637	2,633,751	2,976,969

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	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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POLICE ADMINISTRATION

PERSONAL SERVICES

551-6100	Longevity	1,518	1,616	1,616	1,712
551-6101	Salaries	164,104	173,364	173,364	181,983
551-6102	Overtime				
551-6103	F I C A	12,674	13,818	13,916	14,550
551-6104	Group Insurance	13,040	14,842	13,710	14,354
551-6105	Retirement	29,341	33,096	33,330	37,188
551-6106	Workers Compensation	1,959	2,178	1,925	2,127
551-6107	Unemployment				
551-6109	Incentive Pay	2,443	2,800	3,175	3,200
551-6110	Vacation Buy Back	844	2,400	2,400	2,400
551-6111	Accrued Vacation Payout				
551-6112	Accrued Sick Leave Payout				
551-6113	Holiday Premium Pay	656	450	1,350	900
551-6114	Accrued Compensatory Time Pay				
551-6120	Salaries (Part-Time)				
	TOTAL PERSONAL SERVICES	226,579	244,564	244,786	258,414

SUPPLIES

551-6201	Office Supplies				
551-6202	Operating Supplies	1,036	1,500	1,500	1,500
551-6203	Repair & Maint Supplies	310	1,000	1,000	1,000
551-6204	Small Tools & Equipment	354	1,000	1,000	1,000
551-6205	Postage				
551-6206	Subscriptions,Books,Periodicals	203	1,000	1,000	1,000
551-6207	Fuel	2,805	2,550	2,550	2,550
551-6208	Computer Software	10			
	TOTAL SUPPLIES	4,718	7,050	7,050	7,050

CONTRACTUAL SERVICES

551-6300	Professional Services	590	500	1,050	750
551-6301	Communication	1,003	800	800	800
551-6302	Travel and Training	3,425	4,000	4,000	4,000
551-6303	Advertising				
551-6304	Printing and Binding				
551-6305	Electricity				
551-6308	Repair and Maintenance	408	1,000	1,000	1,000
551-6309	Rentals				
551-6310	Other Contractual Service			82	
551-6312	Professional Dues	999	1,100	1,100	1,100
551-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	6,425	7,400	8,032	7,650

CAPITAL

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

OPERATING TRANSFERS

551-6653	L.Match-Law Enforce.Grants				
	TOTAL OPERATING TRANSFERS	0	0	0	0
	TOTAL EXPENDITURES	237,722	259,014	259,868	273,114

*Includes amendments during fiscal year.

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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POLICE INVESTIGATION

PERSONAL SERVICES

552-6100	Longevity	3,004	3,336	2,744	3,064
552-6101	Salaries	275,276	295,835	246,823	301,716
552-6102	Overtime	5,096	4,000	4,000	4,000
552-6103	F I C A	21,813	25,283	22,127	25,712
552-6104	Group Insurance	37,197	44,526	31,984	43,062
552-6105	Retirement	51,624	60,554	52,995	65,716
552-6106	Workers Compensation	5,876	6,534	5,775	6,380
552-6107	Unemployment				
552-6108	Step-Up Pay	109	500	500	500
552-6109	Incentive Pay	3,444	4,920	4,920	4,920
552-6110	Vacation Buy Back	976	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	12,349	4,000
552-6113	Holiday Premium Pay	2,311	1,000	1,000	1,000
552-6114	Accrued Compensatory Time Pay		1,600	1,600	1,600
552-6116	Assignment Pay	8,850	10,800	10,800	10,800
	TOTAL PERSONAL SERVICES	415,576	467,388	402,117	476,970

SUPPLIES

552-6201	Office Supplies	296			
552-6202	Operating Supplies	2,002	2,500	2,500	2,500
552-6203	Repair & Maint Supplies	1,966	2,750	2,750	2,750
552-6204	Small Tools & Equipment	743	4,500	4,500	3,000
552-6205	Postage				
552-6206	Subscriptions,Books,Periodicals	253	250	250	300
552-6207	Fuel	6,249	7,400	7,400	7,400
552-6208	Computer Software				
	TOTAL SUPPLIES	11,509	17,400	17,400	15,950

CONTRACTUAL SERVICES

552-6300	Professional Services	1,425	1,200	1,200	1,200
552-6301	Communication	2,223	1,900	1,900	1,900
552-6302	Travel and Training	2,836	5,000	5,000	5,000
552-6303	Advertising				
552-6304	Printing and Binding				
552-6308	Repair and Maintenance	66	1,200	1,200	1,200
552-6309	Rentals				
552-6310	Other Contractual Service	3,747	7,700	7,700	7,700
552-6312	Professional Dues			100	100
552-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	10,297	17,000	17,100	17,100

CAPITAL

552-6504	Machinery & Equipment				
552-6506	Vehicles	15,991			
552-6308	Computer Equipment				
	TOTAL CAPITAL	15,991	0	0	0

TOTAL EXPENDITURES	453,373	501,788	436,617	510,020
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*Includes amendments during fiscal year.

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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POLICE PATROL

PERSONAL SERVICES

553-6100	Longevity	5,876	6,864	6,148	6,904
553-6101	Salaries	714,209	829,798	744,817	861,940
553-6102	Overtime	46,390	30,000	40,000	30,000
553-6103	F I C A	58,838	71,257	65,397	73,811
553-6104	Group Insurance	93,082	126,157	104,272	122,009
553-6105	Retirement	141,957	170,667	156,633	188,651
553-6106	Workers Compensation	16,886	18,773	16,591	18,329
553-6108	Step Up Pay	323	1,000	500	1,000
553-6109	Incentive Pay	6,449	10,000	1,000	10,000
553-6110	Vacation Buy Back	4,903	6,000	6,000	6,000
553-6111	Accrued Vacation Payout	3,436	4,400	6,000	4,400
553-6112	Accrued Sick Leave Payout	5,919	2,000	9,000	2,000
553-6113	Holiday Premium Pay	29,518	36,000	36,000	36,000
553-6114	Accrued Compensatory Time Pay	224	1,800	1,800	1,800
553-6116	Assignment Pay	3,600	3,600	3,600	4,800
	TOTAL PERSONAL SERVICES	1,131,610	1,318,316	1,197,758	1,367,644

SUPPLIES

553-6201	Office Supplies				
553-6202	Operating Supplies	13,398	18,000	18,000	20,000
553-6203	Repair & Maint Supplies	15,205	15,000	15,000	15,000
553-6204	Smal Tools and Equipment	3,468	8,600	8,600	5,000
553-6205	Postage				
553-6206	Subscriptions,Books,Periodicals	1,044	800	800	950
553-6207	Fuel	48,863	54,000	54,000	54,000
553-6208	Computer Software				
	TOTAL SUPPLIES	81,978	96,400	96,400	94,950

CONTRACTUAL SERVICES

553-6300	Professional Services	87			
553-6301	Communication	5,243	4,100	4,100	4,100
553-6302	Travel and Training	2,236	9,000	9,000	9,000
553-6304	Printing and Binding				
553-6308	Repair and Maintenance	5,401	8,500	8,500	12,800
553-6309	Rentals				
553-6310	Other Contractual Service			320	
553-6312	Professional Dues	125			
553-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	13,092	21,600	21,920	25,900

CAPITAL

553-6504	Machinery & Equipment				
553-6506	Vehicles				
553-6508	Computer Equipment				
	TOTAL CAPITAL	0	0	0	0

OPERATING TRANSFER

553-6653	Operating Transfer - Fund 53				
		0	0	0	0

TOTAL EXPENDITURES

1,226,680	1,436,316	1,316,078	1,488,494
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*Includes amendments during fiscal year.

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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POLICE SUPPORT SERVICES

PERSONAL SERVICES

554-6100	Longevity	5,862	6,184	5,720	6,016
554-6101	Salaries	341,170	354,425	330,832	356,749
554-6102	Overtime	8,544	8,000	8,000	8,000
554-6103	F I C A	27,071	29,629	27,774	29,779
554-6104	Group Insurance	56,253	66,789	53,236	64,593
554-6105	Retirement	63,565	70,965	66,521	76,111
554-6106	Workers Compensation	1,722	1,972	1,743	1,925
554-6107	Unemployment				
554-6108	Step Up Pay	63	200		
554-6109	Incentive Pay	3,266	5,000	5,000	5,000
554-6110	Vacation Buy Back	1,324	2,000	2,000	2,000
554-6111	Accrued Vacation Pay Out	147	2,000	2,000	2,000
554-6112	Accrued Sick Leave Pay Out				
554-6113	Holiday Premium Pay	6,930	9,500	9,500	9,500
554-6114	Accrued Comp Time Pay			7	
	TOTAL PERSONAL SERVICES	515,917	556,664	512,333	561,673

SUPPLIES

554-6201	Office Supplies	7,632	8,000	8,000	8,000
554-6202	Operating Supplies	2,682	4,000	4,000	4,000
554-6203	Repair & Maint Supplies	1,055	750	750	750
554-6204	Small Tools & Equipment	1,213	4,000	4,000	5,000
554-6205	Postage	1,320	1,500	1,500	2,500
554-6206	Subscriptions,Books,Periodicals	253	250	250	300
554-6207	Fuel				
554-6208	Computer Software	743	750	750	750
	TOTAL SUPPLIES	14,898	19,250	19,250	21,300

CONTRACTUAL SERVICES

554-6300	Professional Services	101	1,000	1,000	1,000
554-6301	Communication	5,098	6,000	6,000	6,000
554-6302	Travel and Training	1,150	4,000	4,000	4,000
554-6303	Advertising				
554-6304	Printing and Binding		1,500	1,500	1,500
554-6305	Electricity	5,358	5,000	5,000	5,000
554-6308	Repair and Maintenance	39,754	44,655	44,655	45,668
554-6310	Other Contractual Service	16,703	27,250	27,250	27,250
554-6312	Professional Dues	96	200	200	200
554-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	68,260	89,605	89,605	90,618

CAPITAL

554-6504	Machinery & Equipment				11,750
554-6506	Vehicles				
554-6508	Computer Equipment				20,000
554-6510	Furniture				
554-6560	Capitalized Software				
	TOTAL CAPITAL	0	0	0	31,750

OPERATING TRANSFERS

554-6655	OPERATING TRANSFERS-FUND 55				
	TOTAL TRANSFERS	0	0	0	0
	TOTAL EXPENDITURES	599,075	665,519	621,188	705,341

*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	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	26,289	36,235	39,501	41,438	43,265	48,301	47,078	50,692
Supplies	4,686	4,023	3,925	3,385	4,165	5,940	5,940	7,940
Contractual Services	31,387	31,352	31,324	31,561	31,274	32,500	32,759	32,600
Capital Improvements	700							16,000
Total Expense	63,062	71,610	74,750	76,384	78,704	86,741	85,777	107,232

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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ANIMAL CONTROL

PERSONAL SERVICES

549-6100	Longevity	172	220	220	268
549-6101	Salaries	27,808	29,353	29,353	31,079
549-6102	Overtime		500	500	500
549-6103	F I C A	2,208	2,446	2,425	2,582
549-6104	Group Insurance	6,315	7,421	6,614	7,177
549-6105	Retirement	5,037	5,858	5,808	6,598
549-6106	Workers Compensation	525	603	533	588
546-6109	Incentive Pay	1,200	1,475	1,200	1,475
546-6110	Vacation Buy Back		425	425	425
546-6111	Accrued Vacation Payout				
546-6113	Holiday Premium Pay				
	TOTAL PERSONAL SERVICES	43,265	48,301	47,078	50,692

SUPPLIES

549-6201	Office Supplies				
549-6202	Operating Supplies	128	1,000	1,000	1,000
549-6203	Repair & Maint Supplies	677	1,300	1,300	1,300
549-6204	Small Tools & Equipment	-100	400	400	2,400
549-6205	Postage				
549-6207	Fuel	3,460	3,240	3,240	3,240
549-6208	Computer Software				
	TOTAL SUPPLIES	4,165	5,940	5,940	7,940

CONTRACTUAL SERVICES

549-6300	Professional Services		500	500	500
549-6302	Travel and Training		500	500	500
549-6303	Advertising				
549-6308	Repair and Maintenance		200	450	300
549-6309	Rentals	216	225	225	225
549-6310	Other Contractual Services	58		9	
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	31,274	32,500	32,759	32,600

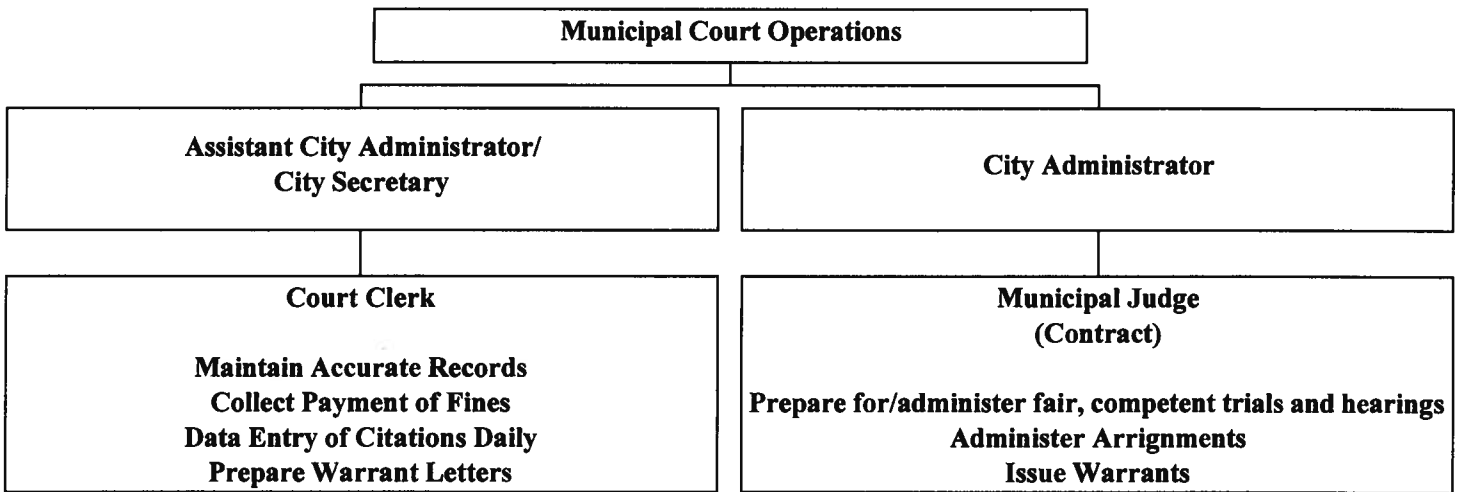
CAPITAL

549-6504	Machinery and Equipment				
549-6506	Vehicles				16,000
	TOTAL CAPITAL				16,000

	TOTAL EXPENDITURES	78,704	86,741	85,777	107,232
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*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	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	111,518	118,223	122,743	79,803	80,572	85,523	83,685	88,871
Supplies	3,359	3,256	4,422	3,403	3,065	5,605	4,464	4,250
Contractual Services	9,742	9,634	9,825	7,878	10,708	12,110	12,110	12,291
Capital Improvements			751					
Total Expense	124,619	131,113	137,741	91,084	94,345	103,238	100,259	105,412

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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MUNICIPAL COURT

PERSONAL SERVICES

550-6100	Longevity	642	688	688	736
550-6101	Salaries	37,258	39,353	39,353	41,667
550-6102	Overtime	20	100	100	100
550-6103	F I C A	4,356	4,997	4,922	5,182
550-6104	Group Insurance	7,727	7,421	6,658	7,177
550-6105	Retirement	6,677	7,570	7,574	8,553
550-6106	Workers Compensation	186	221	195	215
550-6107	Unemployment				
550-6109	Incentive Pay		440	448	465
550-6110	Vacation Buy Back	706	733	747	776
550-6111	Accrued Vacation Payout				
550-6120	Salaries (Part-Time)	23,000	24,000	23,000	24,000
	TOTAL PERSONAL SERVICES	80,572	85,523	83,685	88,871

SUPPLIES

550-6201	Office Supplies	1,655	1,700	1,700	1,700
550-6202	Operating Supplies				
550-6203	Repair and Maintenance Supplies				
550-6204	Small Tools & Equipment		100	314	100
550-6205	Postage	1,182	1,400	2,000	2,000
550-6206	Subscriptions,Books,Periodicals	139	200	200	200
550-6208	Computer Software	89	2,205	250	250
	TOTAL SUPPLIES	3,065	5,605	4,464	4,250

CONTRACTUAL SERVICES

550-6300	Professional Services				
550-6301	Communication Service	1,372	1,500	1,500	1,600
550-6302	Travel and Training	226	700	700	800
550-6303	Advertising				
550-6304	Printing and Binding				
550-6308	Repair and Maintenance	8,048	8,460	8,460	8,141
550-6309	Rentals	173			
550-6310	Other Contractual Services	879	1,300	1,300	1,500
550-6311	Other Professional Services				
550-6312	Professional Dues		150	150	150
550-6399	Miscellaneous	10			100
	TOTAL CONTRACTUAL SERVICES	10,708	12,110	12,110	12,291

CAPITAL

550-6504	Machinery & Equipment				
550-6508	Computer Equipment				
550-6510	Furniture & Fixtures				
550-6560	Capitalized Software				
	TOTAL CAPITAL	0	0	0	0
	TOTAL EXPENDITURES	94,345	103,238	100,259	105,412

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	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services								
Supplies			3569	4057	1,411	3,020	2,900	3,020
Contractual Services	90,113	109,958	121,896	138,521	141,277	156,489	151,659	160,463
Capital Improvements								
Operating Transfers	272,441	30,397	13,109	126,656				
Reserves								
Bad Debt Expense								
Total Expense	362,554	140,355	138,574	269,234	142,688	159,509	154,559	163,483

PERSONNEL

**Position
 Classification**

None

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 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	1,249	2,600	2,600	2,600
555-6204	Small Tools and Equipment				
555-6205	Postage		120		120
555-6206	Subscriptions, Books,Periodicals	162	300	300	300
	TOTAL SUPPLIES	1,411	3,020	2,900	3,020

CONTRACTUAL SERVICES

555-6300	Professional Services	67,406	75,000	75,000	78,405
555-6301	Communications				
555-6308	Repair and Maintenance Services			463	500
555-6309	Rentals	15,638	14,500	14,500	15,000
555-6310	Other Contractual Services	2,588	3,000	2,500	3,000
555-6311	Other Profesional Service	2,400	2,400	2,400	2,400
555-6314	Insurance	49,933	56,589	53,296	56,158
555-6399	Miscellaneous	3,312	5,000	3,500	5,000
	TOTAL CONTRACTUAL SERVICES	141,277	156,489	151,659	160,463

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				
555-6658	Operating Transfers-Fund 58				
555-66591	Operating Transfers-Fund 591				
555-66592	Operating Transfers-Fund 592				
	TOTAL OPERATING TRANSFERS				

RESERVES

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

TOTAL EXPENDITURES	142,688	159,509	154,559	163,483
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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**

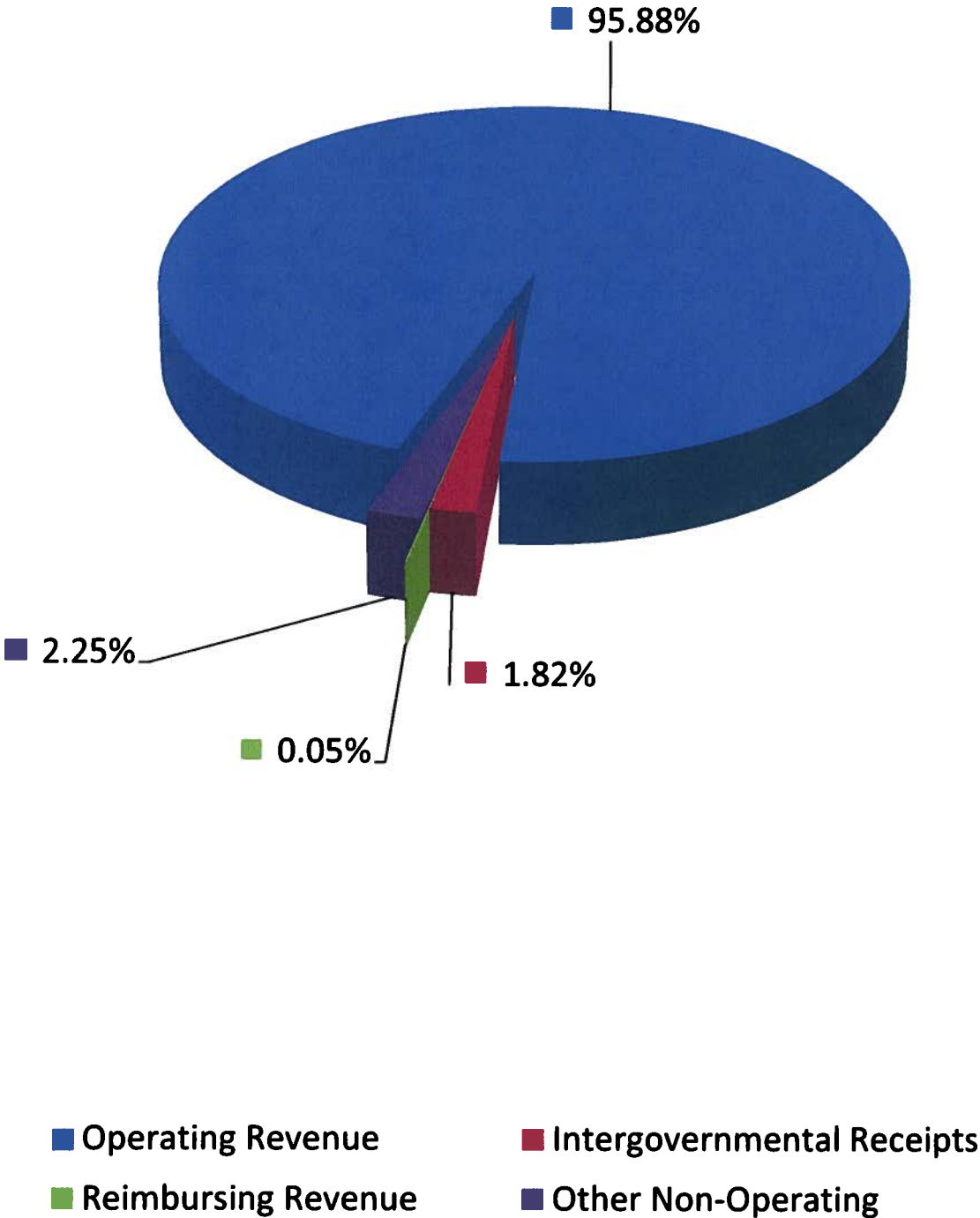
Revenue Classification	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Est. Actual	2012-13 Budget
Operating Revenue	3,608,114	3,861,206	3,858,749	4,503,246	4,585,895	4,721,297
Intragovernmental Receipts			0	0	0	0
Intergovernmental Receipts	92,841	54,819	86,755	63,431	91,040	89,686
Reimbursing Revenue	4,037	3,287	0	0	3,000	2,500
Other Non-Operating	165,235	151,655	149,541	127,859	131,786	110,880
Other Financing Sources	4,312		0	0	7,746	0
Total Revenue	3,874,539	4,070,967	4,095,045	4,694,536	4,819,467	4,924,363

**EXPENSE SUMMARY
UTILITY FUND**

Expense Classification	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Est. Actual	2012-13 Budget
Utility Administration	136,755	167,791	225,694	215,494	211,411	261,471
Water Production	731,145	777,729	766,380	781,138	770,768	937,261
Line Maintenance	760,363	720,818	796,866	904,072	1,129,245	1,187,240
Wastewater Treatment	810,599	816,419	887,336	876,301	895,434	969,870
Utility Billing	159,187	206,644	164,281	187,713	219,759	221,830
AMWA Inspection	93,096	79,947	86,754	63,432	76,355	89,686
Debt Service	583,019	583,891	578,443	577,446	561,388	581,138
Non-Departmental	714,653	769,112	701,468	672,683	675,278	675,867
Total Expenditures	3,988,817	4,122,351	4,207,222	4,278,279	4,539,638	4,924,363

REVENUES

Utility Fund Revenue 2012-13



Account Number	Description	2009-10 Actual	2010-11 Actual	2011-12 Est Act	2012-13 Budget
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REVENUE

OPERATING REVENUE

4461	Water Income	2,064,353	2,424,014	2,443,025	2,518,997
4462	Water Connections/Tap Fees	28,925	12,130	23,000	23,000
4463	Wastewater Services	1,657,899	1,959,926	2,019,047	2,077,600
4468	Bulk Water Sales	10,392	11,767	8,500	8,500
4469	Inspection/Turn On Fees	24,300	22,560	24,500	25,000
4469.1	Turn on Fee/Vacation	390	660	800	800
4469.2	Reconnect Fee	40,550	42,800	42,000	42,000
4471	System Fees	700	350	800	800
4472	Wastewater Connection/Tap Fees	10,693	12,326	12,323	12,000
4475	Disposal Fees/Permits	17,747	14,288	9,800	10,500
4499-1	Returned Check Fee	2,800	2,425	2,100	2,100

Total Operating Revenue	3,858,749	4,503,246	4,585,895	4,721,297
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INTRAGOVERNMENTAL RECEIPTS

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

Total Intergovernmental Receipts	0	0	0	0
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INTERGOVERNMENTAL RECEIPTS

4631	AMWA Contract Fees	86,755	63,431	91,040	89,686
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Total Intergovernmental Receipts	86,755	63,431	91,040	89,686
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REIMBURSING REVENUE

4710	Workers Compension Reim.			3,000	2,500
4711	Other Insurance Reimbursement				
4799	Other Reimbursing Revenue				

Total Reimbursing Revenue	0	0	3,000	2,500
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OTHER NON-OPERATING REVENUE

4801	Interest Earned	41,993	24,033	5,080	5,080
4802	Discounts Earned	370	377	300	300
4803	Penalty Receipts	83,443	85,862	87,000	87,000
4815	Neches Compost Facility Sales	9,701		14,328	
4821	Auction Proceeds			6,525	
4822	Other Insurance Reimbursement				
4830	Commercial-No Pick Up Fee	12,465	12,519	13,000	13,000
4898	Cash Over/Short		-60		
4899	Miscellaneous Revenue	1,569	5,128	5,553	5,500

Total Other Non-Operating Revenue	149,541	127,859	131,786	110,880
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OTHER FINANCING SOURCES

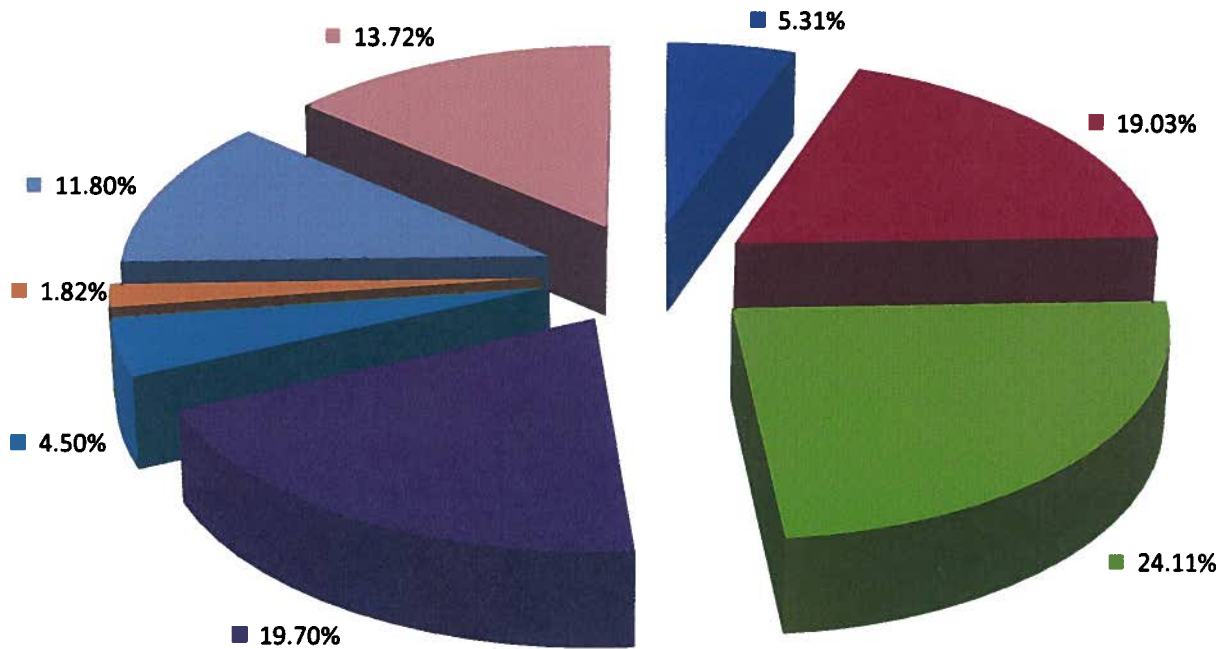
4905	Loan/Capital Lease Proceeds				
4930	Donations				
4931	Donations: Capital Assets				
4940	Gain/Loss-Disposal of Assets			7,746	

Total Financing Sources	0	0	7,746	0
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TOTAL REVENUE	4,095,045	4,694,536	4,819,467	4,924,363
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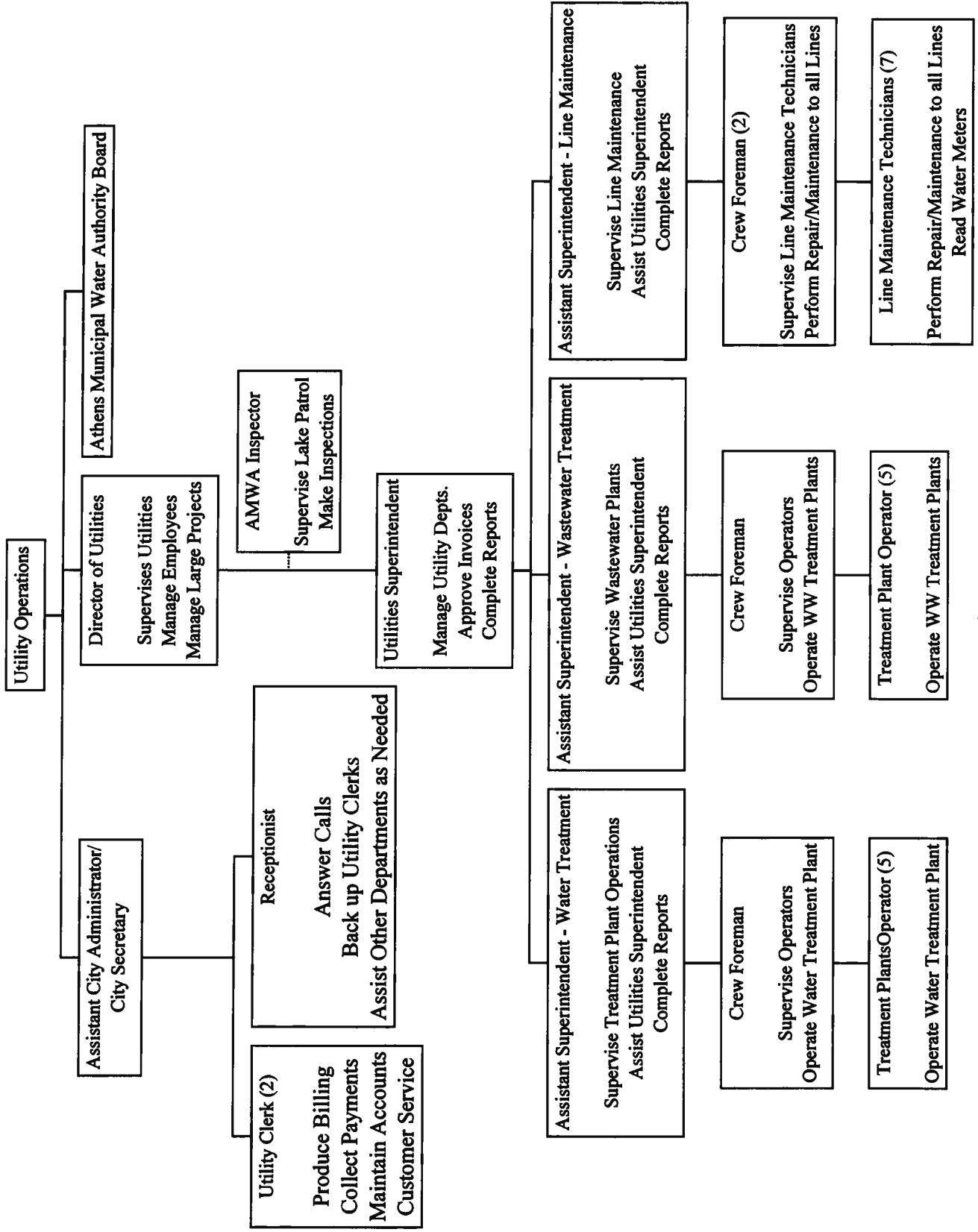
EXPENDITURES

Utility Fund Expense By Department 2012-13



- | | |
|--------------------------|------------------------|
| ■ Utility Administration | ■ Water Production |
| ■ Line Maintenance | ■ Wastewater Treatment |
| ■ Utility Billing | ■ AMWA Inspection |
| ■ Debt Service | ■ Non-Departmental |

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	2006-7 Actual	2007-8 Actual	2008-9 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	115,871	114,171	160,580	182,090	197,435	215,538	200,118	230,071
Supplies	2,549	1,947	2,289	5,350	10,913	14,700	6,406	14,700
Contractual Services	21,182	20,187	4,925	12,652	7,146	18,850	4,887	16,700
Capital Improvements	19,588	448		25,602				
Total Expense	159,190	136,753	167,794	225,694	215,494	249,088	211,411	261,471

PERSONNEL

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

Number	Description	Actual	*YE Budget	Est.Actual	Budget
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UTILITY ADMINISTRATION

PERSONAL SERVICES

561-6100	Longevity	198	296	296	392
561-6101	Salaries	134,918	142,637	142,637	151,022
561-6102	Overtime	141	750	599	750
561-6103	F I C A	10,946	12,319	11,318	13,113
561-6104	Group Insurance	12,941	14,842	13,576	14,354
561-6105	Retirement	24,078	27,123	27,081	30,974
561-6106	Workers Compensation	282	221	195	215
561-6109	Incentive Pay	4,020	4,350	2,597	4,515
561-6110	Vacation Buy Back			1,672	1,736
561-6120	Salaries (Part Time)	9,911	13,000	147	13,000
	TOTAL PERSONAL SERVICES	197,435	215,538	200,118	230,071

SUPPLIES

561-6201	Office Supplies	373	600	200	600
561-6202	Operating Supplies	209	400	103	400
561-6203	Repair & Maint Supplies	586	1,500	590	1,500
561-6204	Small Tools & Equipment	2,816	3,800	3,099	3,800
561-6205	Postage	15	200	15	200
561-6206	Subscriptions,Book,Periodicals		300	55	300
561-6207	Fuel	3,439	4,600	2,251	4,600
567-6208	Computer Software	3,475	3,300	93	3,300
	TOTAL SUPPLIES	10,913	14,700	6,406	14,700

CONTRACTUAL SERVICES

561-6300	Professional Services	3,215	6,750	1,160	5,000
561-6301	Communication	1,637	2,300	1,842	1,900
561-6302	Travel and Training	1,446	4,500	1,086	4,500
561-6303	Advertising				
561-6304	Printing and Binding				
561-6308	Repair and Maintenance	114	4,500	319	4,500
561-6309	Rentals	257	300	257	300
561-6310	Other Contractual Service				
561-6311	Other Professional Service				
561-6312	Professional Dues	477	500	223	500
561-6320	Federal/State Licensing Fees				
561-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	7,146	18,850	4,887	16,700

CAPITAL

561-6504	Machinery & Equipment				
561-6506	Vehicles				
561-6508	Computer Equipment				
	TOTAL CAPITAL				
	TOTAL EXPENDITURES	215,494	249,088	211,411	261,471

*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	2006-7 Actual	2007-8 Actual	2008-9 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	276,811	295,678	318,699	341,675	305,101	355,211	342,327	372,957
Supplies	81,468	118,515	135,041	104,167	116,660	129,550	120,050	134,800
Contractual Services	238,955	293,750	310,041	304,404	358,524	330,091	308,391	344,504
Capital Improvements		23,200	13,948	16,134				85,000
Other					853			
Total Expense	597,234	731,143	777,729	766,380	781,138	814,852	770,768	937,261

PERSONNEL

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

Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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WATER PRODUCTION

PERSONAL SERVICES

562-6100	Longevity	668	900	900	1,220
562-6101	Salaries	197,534	219,665	219,665	232,539
562-6102	Overtime	3,126	3,245	3,000	3,245
562-6103	F I C A	15,588	18,051	17,652	19,037
562-6104	Group Insurance	40,012	51,947	46,368	50,239
562-6105	Retirement	35,941	43,234	42,278	48,657
562-6106	Workers Compensation	5,271	6,319	5,585	6,170
562-6107	Unemployment				
562-6109	Incentive Pay	1,336	2,900	1,479	2,900
562-6110	Vacation Buy Back		950		950
562-6111	Accrued Vacation Payout	663	1,000		1,000
562-6113	Holiday Premium Pay	4,738	7,000	5,400	7,000
562-6114	Accrued Comp Time Payout	224			
	TOTAL PERSONAL SERVICES	305,101	355,211	342,327	372,957

SUPPLIES

562-6201	Office Supplies	1,260	830	550	830
562-6202	Operating Supplies	98,992	105,000	105,000	110,250
562-6203	Repair & Maint Supplies	4,791	9,500	4,500	9,500
562-6204	Small Tools & Equipment	3,251	5,000	2,500	5,000
562-6205	Postage	1,973	3,220	2,000	3,220
562-6206	Subscriptions,Books,Periodicals				
562-6207	Fuel	6,153	6,000	5,500	6,000
562-6208	Computer Software	240			
	TOTAL SUPPLIES	116,660	129,550	120,050	134,800

CONTRACTUAL SERVICES

562-6300	Professional Services	16,637	4,500	4,500	4,630
562-6301	Communication	8,402	7,072	7,072	7,072
562-6302	Travel and Training	3,162	3,000	3,000	4,000
562-6303	Advertising	107	147		
562-6305	Electricity	249,817	212,000	212,000	212,000
562-6307	Water and Wastewater Service	63,152	51,500	51,000	51,500
562-6308	Repair and Maintenance	11,429	20,172	2,000	20,172
562-6309	Rentals	1,665	2,600	1,400	2,600
562-6310	Other Contractual Services	3,390	15,000	14,000	28,230
562-6312	Professional Dues	738	900	900	1,300
562-6313	Aid To Other Organizations	25			
562-6320	Federal/State Licensing Fees		13,000	12,519	13,000
562-6399	Miscellaneous		200		
	TOTAL CONTRACTUAL SERVICES	358,524	330,091	308,391	344,504

CAPITAL

652-6502	Buildings				
652-6503	Impr. Other Than Buildings				
562-6504	Machinery & Equipment				35,000
562-6506	Vehicles				
562-6508	Computer Equipment				50,000
562-6530	Public Facilities Water/WW				
	TOTAL CAPITAL				85,000

OTHER

562-6900	Net on Fixed Asset Disposal	853			
	TOTAL OTHER	853			
	TOTAL EXPENDITURES	781,138	814,852	770,768	937,261

*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	2006-7 Actual	2007-8 Actual	2008-9 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	488,984	439,755	457,680	453,137	435,320	465,965	478,880	531,240
Supplies	161,535	170,236	174,242	229,815	291,918	273,984	325,889	434,583
Contractual Services	33,890	22,223	38,662	24,483	25,234	40,615	34,396	93,517
Capital Improvements	139,404	128,148	50,036	89,431	151,600	444,479	290,080	127,900
Operating Transfers								
Other								
Total Expense	823,813	760,362	720,620	796,866	904,072	1,225,043	1,129,245	1,187,240

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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LINE MAINTENANCE

PERSONAL SERVICES

563-6100	Longevity	1,030	1,336	1,336	1,840
563-6101	Salaries	280,596	283,251	298,504	327,271
563-6102	Overtime	14,148	17,000	18,000	17,000
563-6103	F I C A	22,379	23,807	24,720	27,213
563-6104	Group Insurance	56,470	66,789	65,528	71,770
563-6105	Retirement	51,578	57,020	59,207	69,553
563-6106	Workers Compensation	6,719	7,147	6,316	6,978
563-6107	Unemployment				
563-6109	Incentive Pay	1,614	3,650	2,600	3,650
563-6110	Vacation Buy Back	521	1,500	1,500	1,500
563-6111	Accrued Vacation Payout		3,000	669	3,000
563-6113	Holiday Premium Pay	204	1,300	500	1,300
563-6114	Accrued Comp Time Payout	61	165		165
563-6115	On Call Pay				
	TOTAL PERSONAL SERVICES	435,320	465,965	478,880	531,240

SUPPLIES

563-6201	Office Supplies	506	400	375	400
563-6202	Operating Supplies	18,086	22,000	22,000	22,000
563-6203	Repair & Maint Supplies	238,401	213,122	271,610	373,721
563-6204	Small Tools & Equipment	1,508	2,262	3,000	2,262
563-6205	Postage	91	100	100	100
563-6206	Subscriptions,Books,Periodicals				
563-6207	Fuel	33,326	36,000	28,757	36,000
563-6208	Computer Software		100	47	100
	TOTAL SUPPLIES	291,918	273,984	325,889	434,583

CONTRACTUAL SERVICES

563-6300	Professional Services		4,000	500	4,000
563-6301	Communication	3,285	3,600	3,285	3,600
563-6302	Travel and Training	3,497	3,000	3,000	3,000
563-6303	Advertising		140	191	140
563-6304	Printing and Binding				
563-6305	Electricity	3,811	3,553	3,553	3,553
563-6306	Natural Gas	822	1,822	1,822	1,822
563-6308	Repair and Maintenance	8,010	15,000	14,000	67,902
563-6309	Rentals	4,088	6,000	3,655	6,000
563-6310	Other Contractual Services	269	500	134	500
563-6311	Other Professional Services				
563-6312	Professional Dues	813	2,500	2,500	2,500
563-6399	Miscellaneous	639	500	1,756	500
	TOTAL CONTRACTUAL SERVICES	25,234	40,615	34,396	93,517

CAPITAL

563-6502	Buildings				
563-6503	Impr. Other Than Buildings				
563-6504	Machinery & Equipment		79,580	79,580	
563-6506	Vehicles	118,907			
563-6508	Computer Equipment				
563-6530	Public Facilities:Water/WW	32,693	364,899	210,500	127,900
563-6550	Easements				
	TOTAL CAPITAL	151,600	444,479	290,080	127,900

OPERATING TRANSFERS

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

OTHER

563-6900	Net On Fixed Asset Disposal				
	TOTAL OTHER				

TOTAL EXPENDITURES	904,072	1,225,043	1,129,245	1,187,240
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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	2006-7 Actual	2007-8 Actual	2008-9 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services	293,549	316,460	337,636	344,618	355,370	377,341	369,349	386,776
Supplies	70,259	82,536	80,672	82,821	93,479	100,810	100,810	100,810
Contractual Services	295,833	406,642	424,935	423,629	427,452	423,806	425,275	427,284
Capital Improvements	41,729	4,961	6,175	36,268		60,000		55,000
Operating Transfers								
Total Expense	701,370	810,599	849,418	887,336	876,301	961,957	895,434	969,870

PERSONNEL

Position Classification	Total
Assistant Superintendent	1
Crew Foreman	1
Treatment Plant Operator	4

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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WASTEWATER TREATMENT

PERSONAL SERVICES

565-6100	Longevity	3,920	4,220	4,220	4,308
565-6101	Salaries	226,149	234,571	234,571	238,897
565-6102	Overtime	14,893	16,500	16,500	17,500
565-6103	F I C A	19,083	19,934	20,024	20,403
565-6104	Group Insurance	38,147	44,526	35,580	43,062
565-6105	Retirement	43,433	47,743	47,959	52,147
565-6106	Workers Compensation	3,823	4,567	4,036	4,459
565-6107	Unemployment				
565-6109	Incentive Pay	1,874	2,500	2,500	2,500
565-6110	Vacation Buy Back	1,989	780	1,500	1,500
565-6111	Accrued Vacation Payout			459	
565-6113	Holiday Premium Pay	2,059	2,000	2,000	2,000
565-6114	Accrued Comp Time Payout				
565-6115	On Call Pay				
	TOTAL PERSONAL SERVICES	355,370	377,341	369,349	386,776

SUPPLIES

565-6201	Office Supplies	246	600	600	600
565-6202	Operating Supplies	34,551	38,000	38,000	38,000
565-6203	Repair & Maint Supplies	45,194	38,000	38,000	38,000
565-6204	Small Tools & Equipment	326	14,000	12,000	12,000
565-6205	Postage	208	210	210	210
565-6206	Subscriptions,Books,Periodicals				
565-6207	Fuel	12,954	10,000	12,000	12,000
565-6208	Computer Software				
	TOTAL SUPPLIES	93,479	100,810	100,810	100,810

CONTRACTUAL SERVICES

565-6300	Professional Services	52,544	42,000	42,000	42,000
565-6301	Communication	14,586	17,000	17,000	17,000
565-6302	Travel and Training	1,195	750	750	750
565-6303	Advertising	1,351			
565-6304	Printing and Binding				
565-6305	Electricity	157,323	150,000	150,000	150,000
565-6308	Repair and Maintenance	16,593	32,000	32,000	32,000
565-6309	Rentals	1,549		1,549	1,549
565-6310	Other Contractual Services	160,520	160,356	160,356	162,365
565-6311	Other Professional Services				
565-6312	Professional Dues	471	300	300	300
565-6320	Federal/State Licensing	21,320	21,400	21,320	21,320
565-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	427,452	423,806	425,275	427,284

CAPITAL

565-6502	Buildings				
565-6503	Impr. Other Than Buildings				
565-6504	Machinery & Equipment				55,000
565-6506	Vehicles				
565-6508	Computer Equipment				
565-6530	Public Facilities:Water W/W		60,000		
	TOTAL CAPITAL		60,000		55,000

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	876,301	961,957	895,434	969,870
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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	2006-7 Actual	2007-8 Actual	2008-9 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est. Act.	2012-13 Budget
Personal Services	110,632	117,618	122,308	120,367	126,001	137,095	134,642	144,380
Supplies	19,745	18,260	22,381	21,286	28,664	21,200	27,600	31,650
Contractual Services	24,266	23,307	21,135	22,628	33,048	39,992	41,442	38,800
Capital Improvements			40,817				16,075	7,000
Total Expense	154,643	159,185	206,641	164,281	187,713	198,287	219,759	221,830

PERSONNEL

Position Classification	Total
Utility Clerk	2
Receptionist	1

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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UTILITY BILLING

PERSONAL SERVICES

566-6100	Longevity	878	1,024	1,024	1,168
566-6101	Salaries	85,135	89,870	89,870	95,155
566-6102	Overtime				
566-6103	F I C A	5,872	6,953	6,953	7,369
566-6104	Group Insurance	18,949	22,263	19,848	21,531
566-6105	Retirement	14,889	16,654	16,654	18,834
566-6106	Workers Compensation	278	331	293	323
566-6107	Unemployment				
566-6109	Incentive Pay				
566-6110	Vacation Buy Back				
566-6111	Accrued Vacation Payout				
566-6114	Accrued Comp Time Payout				
	TOTAL PERSONAL SERVICES	126,001	137,095	134,642	144,380

SUPPLIES

566-6201	Office Supplies	2,863	2,400	3,000	3,000
566-6202	Operating Supplies				
566-6203	Repair & Maint Supplies		500	500	500
566-6204	Small Tools & Equipment	7,909	500	500	8,000
566-6205	Postage	17,394	17,500	19,000	19,500
566-6206	Subscriptions,Books,Periodicals				
566-6208	Computer Software	498	300	4,600	650
	TOTAL SUPPLIES	28,664	21,200	27,600	31,650

CONTRACTUAL SERVICES

566-6301	Communication	1,446	1,400	1,600	1,650
566-6302	Travel & Training	37	1,500		1,500
566-6304	Printing and Binding	2,604	3,000	3,000	3,250
566-6308	Repair and Maintenance	21,843	27,692	27,692	23,000
566-6310	Other Contractual Service	7,118	6,000	8,750	9,000
566-6399	Miscellaneous		400	400	400
	TOTAL CONTRACTUAL SERVICES	33,048	39,992	41,442	38,800

CAPITAL

566-6504	Machinery & Equipment				
566-6508	Computer Equipment			13,325	7,000
566-6510	Furniture & Fixtures				
566-6560	Capitalized Software			2,750	
	TOTAL CAPITAL			16,075	7,000

	TOTAL EXPENDITURES	187,713	198,287	219,759	221,830
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*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	2006-7 Actual	2007-8 Actual	2008-9 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est. Act.	2012-13 Budget
Personal Services	62,461	65,389	68,347	70,224	50,928	58,635	55,299	61,666
Supplies	6,905	7,145	6,089	10,997	7,382	20,150	11,650	14,900
Contractual Services	5,621	5,835	5,513	5,533	5,122	13,156	9,406	13,120
Capital Improvements		14,727						
Total Expense	74,987	93,096	79,949	86,754	63,432	91,941	76,355	89,686

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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AMWA INSPECTION

PERSONAL SERVICES

567-6100	Longevity	40	88	88	136
567-6101	Salaries	34,519	36,464	36,464	38,606
567-6102	Overtime		2,000		2,000
567-6103	FICA	2,579	3,090	2,937	3,258
567-6104	Group Insurance	5,824	7,421	6,644	7,177
567-6105	Retirement	6,229	7,401	7,034	8,326
567-6106	Workers Compensation	284	331	292	323
567-6109	Incentive Pay	848	1,140	1,140	1,140
567-6111	Accrued Vacation Payout				
567-6113	Holiday Premium Pay	605	700	700	700
567-6114	Accrued Comp Time Payout				
	TOTAL PERSONAL SERVICES	50,928	58,635	55,299	61,666

SUPPLIES

567-6201	Office Supplies	31	150	150	150
567-6202	Operating Supplies	890	6,000	1,500	2,000
567-6203	Repair & Maint Supplies	1,135	6,500	2,500	2,500
567-6204	Small Tools & Equipment		200	250	2,700
567-6205	Postage	206	350	350	350
567-6206	Subscriptions,Books,Periodicals		50		50
567-6207	Fuel	5,120	6,900	6,900	6,900
567-6208	Computer Software				250
	TOTAL SUPPLIES	7,382	20,150	11,650	14,900

CONTRACTUAL SERVICES

567-6300	Professional Services	4,230	9,000	5,760	9,000
567-6301	Communication	318	936	400	750
567-6302	Travel and Training	110	350	350	350
567-6303	Advertising		50		50
567-6305	Electricity	129	120	390	250
567-6308	Repair and Maintenance	335	2,500	2,500	2,500
567-6309	Rentals		200		200
567-6399	Miscellaneous			6	20
	TOTAL CONTRACTUAL SERVICES	5,122	13,156	9,406	13,120

CAPITAL

567-6506	Vehicles				
	TOTAL CAPITAL				
	TOTAL EXPENDITURES	63,432	91,941	76,355	89,686

*Includes amendments during fiscal year.

DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Non-Departmental - Utility*

Department Purpose:

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

Department Name:
 Department Number:

**Non-Departmental
 69**

Expense Summary

Expenditure Classification	2006-7 Actual	2007-8 Actual	2008-9 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est. Act.	2012-13 Budget
Personal Services								
Contractual Services	21,275	23,496	22,974	24,200	22,683	27,156	25,278	25,867
Debt Service	580,924	583,019	583,891	578,443	577,446	581,488	561,388	581,138
Capital Outlay								
Operating Transfers	650,000	660,164	675,927	681,317	650,000	650,000	650,000	650,000
Reserves	23,839	30,994	70,211	-4,049				
Total Expense	1,276,038	1,297,673	1,353,003	1,279,911	1,250,129	1,258,644	1,236,666	1,257,005

PERSONNEL

**Position
 Classification**

None

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 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	22,683	27,156	25,278	25,867
569-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	22,683	27,156	25,278	25,867

LONG TERM DEBT

569-6400	Bond Principal	335,000	355,000	335,000	370,000
569-6410	Bond Interest	241,565	225,488	225,488	210,138
569-6420	Capital Lease Principal				
569-6430	Capital Lease Interest				
569-6440	Fiscal Agent Fees	881	1,000	900	1,000
569-6476	Issuance Costs				
	TOTAL DEBT SERVICE	577,446	581,488	561,388	581,138

CAPITAL

569-6505	Contingency				
	TOTAL CAPITAL				

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				
	TOTAL OPERATING TRANSFERS	650,000	650,000	650,000	650,000

RESERVES

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

	TOTAL EXPENDITURES	1,250,129	1,258,644	1,236,666	1,257,005
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*Includes amendments during fiscal year.

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
1/1/2001 0:00			88,492.50	88,492.50
7/1/2001 0:00			58,995.00	58,995.00
1/1/2002 0:00			58,995.00	58,995.00
7/1/2002 0:00			58,995.00	58,995.00
1/1/2003 0:00			58,995.00	58,995.00
7/1/2003 0:00			58,995.00	58,995.00
1/1/2004 0:00			58,995.00	58,995.00
7/1/2004 0:00	70,000	7.75%	58,995.00	128,995.00
1/1/2005 0:00			56,282.50	56,282.50
7/1/2005 0:00	75,000	7.75%	56,282.50	131,282.50
1/1/2006 0:00			53,376.25	53,376.25
7/1/2006 0:00	80,000	7.75%	53,376.25	133,376.25
1/1/2007 0:00			50,276.25	50,276.25
7/1/2007 0:00	85,000	7.75%	50,276.25	135,276.25
1/1/2008 0:00			46,982.50	46,982.50
7/1/2008 0:00	90,000	7.75%	46,982.50	136,982.50
1/1/2009 0:00			43,495.00	43,495.00
7/1/2009 0:00	95,000	7.75%	43,495.00	138,495.00
1/1/2010 0:00			39,813.75	39,813.75
7/1/2010 0:00	100,000	7.75%	39,813.75	139,813.75
1/1/2011 0:00			35,938.75	35,938.75
7/1/2011 0:00	105,000	6.55%	35,938.75	140,938.75
1/1/2012 0:00			32,500.00	32,500.00
7/1/2012 0:00	115,000	5.00%	32,500.00	147,500.00
1/1/2013 0:00			29,625.00	29,625.00
7/1/2013 0:00	120,000	5.00%	29,625.00	149,625.00
1/1/2014 0:00			26,625.00	26,625.00
7/1/2014 0:00	125,000	5.00%	26,625.00	151,625.00
1/1/2015 0:00			23,500.00	23,500.00
7/1/2015 0:00	135,000	5.00%	23,500.00	158,500.00
1/1/2016 0:00			20,125.00	20,125.00
7/1/2016 0:00	145,000	5.00%	20,125.00	165,125.00
1/1/2017 0:00			16,500.00	16,500.00
7/1/2017 0:00	150,000	5.00%	16,500.00	166,500.00
1/1/2018 0:00			12,750.00	12,750.00
7/1/2018 0:00	160,000	5.00%	12,750.00	172,750.00
1/1/2019 0:00			8,750.00	8,750.00
7/1/2019 0:00	170,000	5.00%	8,750.00	178,750.00
1/1/2020 0:00			4,500.00	4,500.00
7/1/2020 0:00	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
2/1/2005 0:00			63,114.17	63,114.17
8/1/2005 0:00	220,000	3.50%	107,175.00	327,175.00
2/1/2006 0:00			103,325.00	103,325.00
8/1/2006 0:00	190,000	3.50%	103,325.00	293,325.00
2/1/2007 0:00			100,000.00	100,000.00
8/1/2007 0:00	195,000	3.50%	100,000.00	295,000.00
2/1/2008 0:00			96,587.50	96,587.50
8/1/2008 0:00	205,000	3.50%	96,587.50	301,587.50
2/1/2009 0:00			93,000.00	93,000.00
8/1/2009 0:00	215,000	3.75%	93,000.00	308,000.00
2/1/2010 0:00			88,968.75	88,968.75
8/1/2010 0:00	220,000	3.75%	88,968.75	308,968.75
2/1/2011 0:00			84,843.75	84,843.75
8/1/2011 0:00	230,000	4.00%	84,843.75	314,843.75
2/1/2012 0:00			80,243.75	80,243.75
8/1/2012 0:00	240,000	4.00%	80,243.75	320,243.75
2/1/2013 0:00			75,443.75	75,443.75
8/1/2013 0:00	250,000	4.00%	75,443.75	325,443.75
2/1/2014 0:00			70,443.75	70,443.75
8/1/2014 0:00	260,000	4.00%	70,443.75	330,443.75
2/1/2015 0:00			65,243.75	65,243.75
8/1/2015 0:00	270,000	3.50%	65,243.75	335,243.75
2/1/2016 0:00			60,518.75	60,518.75
8/1/2016 0:00	285,000	3.65%	60,518.75	345,518.75
2/1/2017 0:00			55,317.50	55,317.50
8/1/2017 0:00	295,000	3.75%	55,317.50	350,317.50
2/1/2018 0:00			49,786.25	49,786.25
8/1/2018 0:00	305,000	3.85%	49,786.25	354,786.25
2/1/2019 0:00			43,915.00	43,915.00
8/1/2019 0:00	315,000	3.95%	43,915.00	358,915.00
2/1/2020 0:00			37,693.75	37,693.75
8/1/2020 0:00	330,000	4.00%	37,693.75	367,693.75
2/1/2021 0:00			31,093.75	31,093.75
8/1/2021 0:00	345,000	4.10%	31,093.75	376,093.75
2/1/2022 0:00			24,021.25	24,021.25
8/1/2022 0:00	360,000	4.20%	24,021.25	384,021.25
2/1/2023 0:00			16,461.25	16,461.25
8/1/2023 0:00	375,000	4.25%	16,461.25	391,461.25
2/1/2024 0:00			8,492.50	8,492.50
8/1/2024 0:00	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.

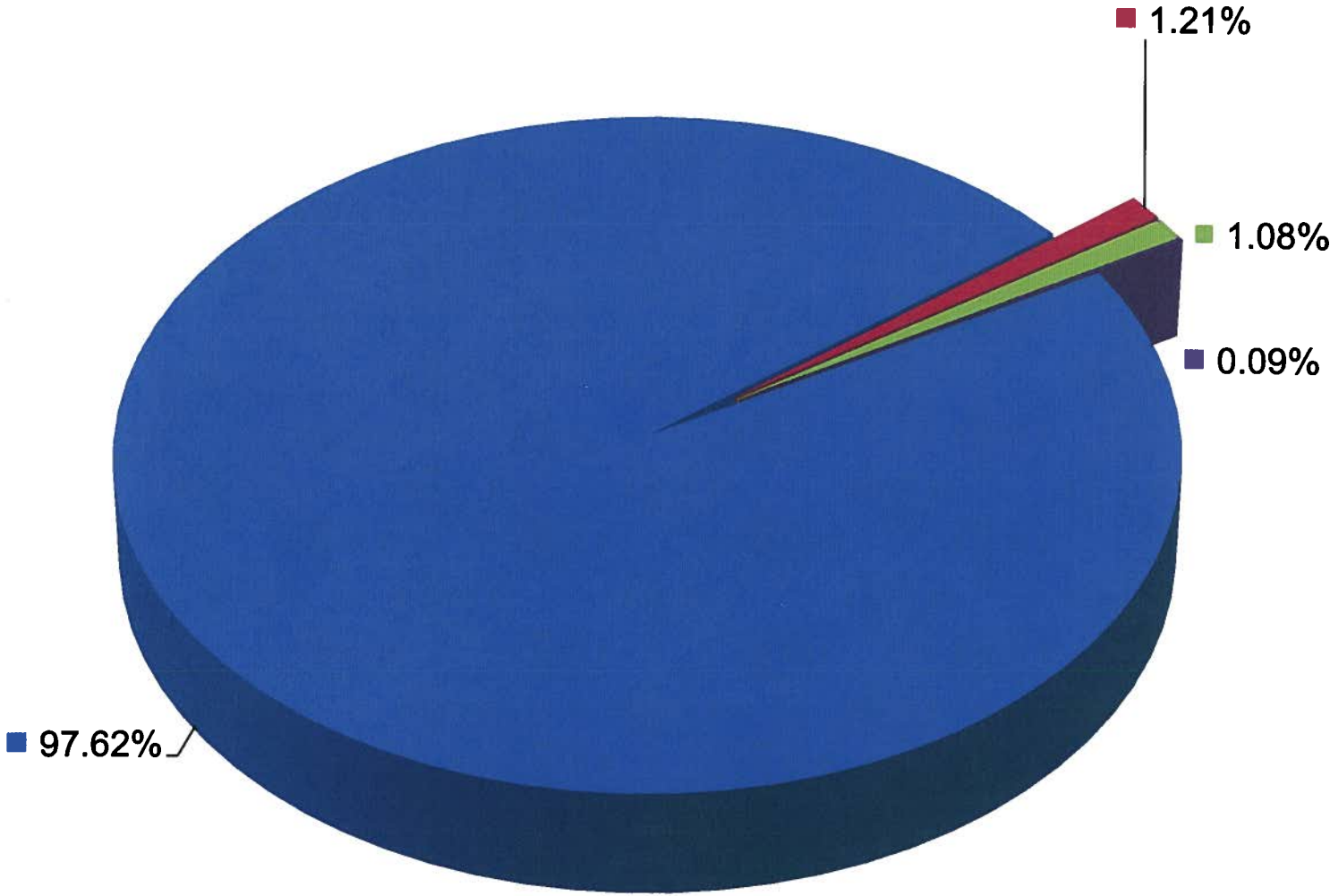
**REVENUE SUMMARY
DEBT SERVICE FUND**

Revenue Classification	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Est. Actual	2012-13 Budget
Taxes	462,798	541,382	572,179	561,483	530,490	742,901
Operating Transfers	22,474					
Interest	6,866	7,612	7,171	3,749	702	702
Bond Proceeds						
Total Revenue	492,138	548,994	579,350	565,232	531,192	743,603

**EXPENSE SUMMARY
DEBT SERVICE FUND**

Expense Classification	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Est. Actual	2012-13 Budget
Miscellaneous						
Bond Principal	265,000	275,000	290,000	305,000	320,000	335,000
Bond Interest	148,773	137,113	124,875	111,825	98,100	83,700
Capital Lease/Note Principal	79,886	120,417	119,586	117,036	142,772	239,663
Capital Lease/Note Interest	12,755	24,078	16,801	17,928	14,220	41,540
Fiscal Agent Fees	367	628	331	361	700	700
Bad Debt Expense						
Total Expenditures	506,781	557,236	551,593	552,150	575,792	700,603

Debt Service Revenue 2012-13

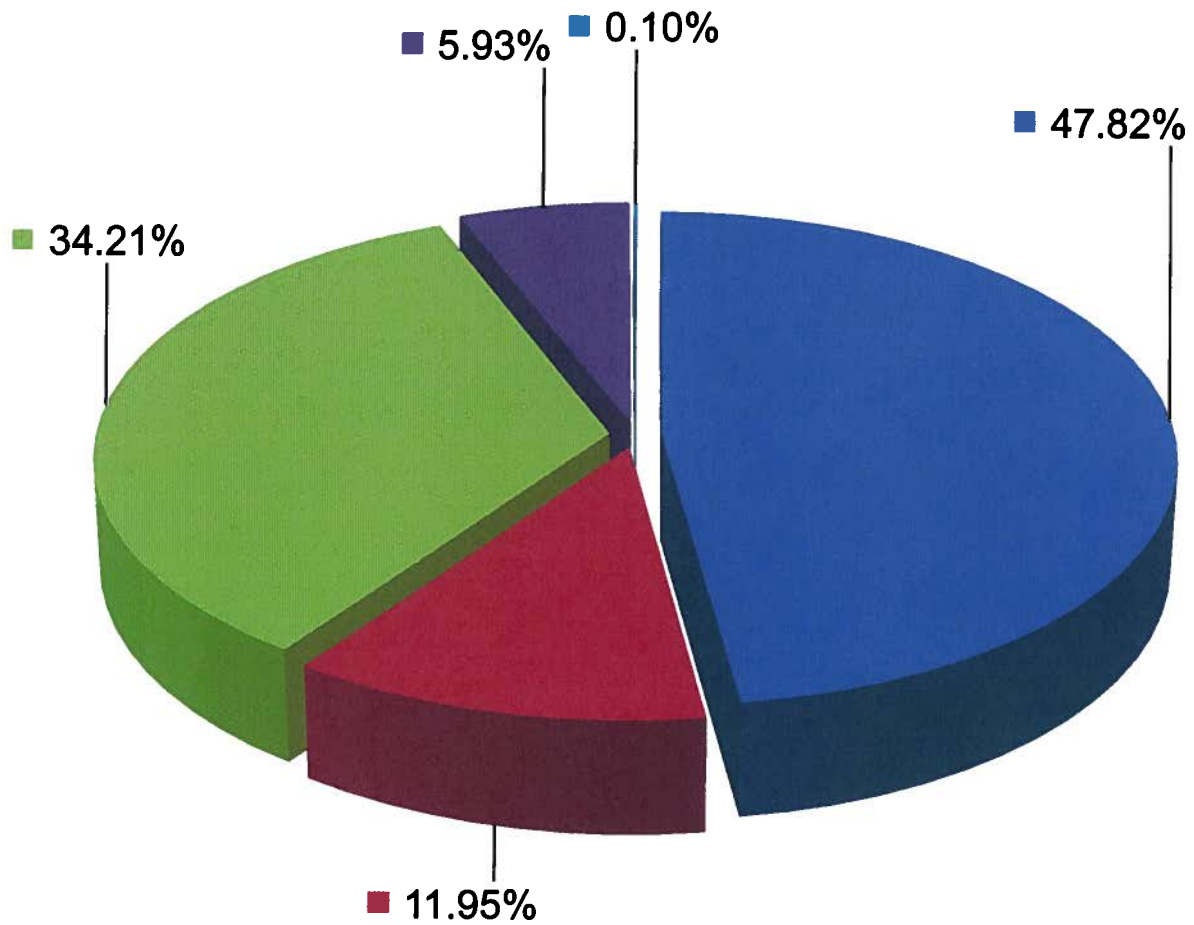


■ Current Taxes ■ Deliquent Taxes ■ Penalty & Interest ■ Interest Income

REVENUE

Account Number	Description	2009-10 Actual	2010-11 Actual	2011-12 Est.Actual	2012-13 Budget
Ad Valorem Taxes					
4011	Current Taxes	553,772	540,516	513,490	725,901
4012	Deliquent Taxes	10,522	10,817	9,000	9,000
4015	Penalty & Interest	7,886	10,150	8,000	8,000
Total Ad Valorem Taxes		572,180	561,483	530,490	742,901
Intragovernmental					
4510	Operating Transfer - Fund 10				
4530	Operating Transfer - Fund 30				
Total Intragovernmental					
Other Non-Operating					
4801	Interest Income	7,171	3,749	702	702
Total Non-Operating		7,171	3,749	702	702
Other Financing Sources					
4910	Bond Proceeds				
Total Other Financing Source					
TOTAL REVENUE		579,351	565,232	531,192	743,603

Debt Service Expenditures 2012-13



- Bond Principal
- Bond Interest
- Capital Leases/Principal
- Capital Leases/Interest
- Fiscal Agent Fees

EXPENDITURES

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
568-6201	Office Supplies				
568-6400	Bond Principal	305,000	320,000	320,000	335,000
568-6410	Bond Interest	111,825	98,100	98,100	83,700
568-6420	Capital Leases/Principal	117,036	142,772	142,772	239,663
568-6430	Capital Leases/Interest	17,928	14,220	14,220	41,540
568-6440	Fiscal Agent Fees	361	700	700	700
568-6399	Miscellaneous				
568-6810	Bad Debt Expense				
	TOTAL DEBT SERVICE	552,150	575,792	575,792	700,603

GENERAL OBLIGATION BONDS

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

A summary of the Bond Improvement Program follows:

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

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

STREET IMPROVEMENTS:

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

DRAINAGE IMPROVEMENTS:

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

NORTH ATHENS FIRE STATION:

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

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

Date	Principal	Rate	Interest	Total
2/1/1999 0:00			259,697.50	259,697.50
8/1/1999 0:00	50,000	7.25%	129,848.75	179,848.75
2/1/2000 0:00			128,036.25	128,036.25
8/1/2000 0:00	180,000	7.25%	128,036.25	308,036.25
2/1/2001 0:00			121,511.25	121,511.25
8/1/2001 0:00	185,000	7.25%	121,511.25	306,511.25
2/1/2002 0:00			114,805.00	114,805.00
8/1/2002 0:00	195,000	7.25%	114,805.00	309,805.00
2/1/2003 0:00			107,736.25	107,736.25
8/1/2003 0:00	205,000	7.25%	107,736.25	312,736.25
2/1/2004 0:00			100,305.00	100,305.00
8/1/2004 0:00	215,000	7.25%	100,305.00	315,305.00
2/1/2005 0:00			92,511.25	92,511.25
8/1/2005 0:00	225,000	6.80%	92,511.25	317,511.25
2/1/2006 0:00			84,861.25	84,861.25
8/1/2006 0:00	240,000	4.25%	84,861.25	324,861.25
2/1/2007 0:00			79,761.25	79,761.25
8/1/2007 0:00	250,000	4.30%	79,761.25	329,761.25
2/1/2008 0:00			74,386.25	74,386.25
8/1/2008 0:00	265,000	4.40%	74,386.25	339,386.25
2/1/2009 0:00			68,556.25	68,556.25
8/1/2009 0:00	275,000	4.45%	68,556.25	343,556.25
2/1/2010 0:00			62,437.50	62,437.50
8/1/2010 0:00	290,000	4.50%	62,437.50	352,437.50
2/1/2011 0:00			55,912.50	55,912.50
8/1/2011 0:00	305,000	4.50%	55,912.50	360,912.50
2/1/2012 0:00			49,050.00	49,050.00
8/1/2012 0:00	320,000	4.50%	49,050.00	369,050.00
2/1/2013 0:00			41,850.00	41,850.00
8/1/2013 0:00	335,000	4.50%	41,850.00	376,850.00
2/1/2014 0:00			34,312.50	34,312.50
8/1/2014 0:00	355,000	4.50%	34,312.50	389,312.50
2/1/2015 0:00			26,325.00	26,325.00
8/1/2015 0:00	370,000	4.50%	26,325.00	396,325.00
2/1/2016 0:00			18,000.00	18,000.00
8/1/2016 0:00	390,000	4.50%	18,000.00	408,000.00
2/1/2017 0:00			9,225.00	9,225.00
8/1/2017 0:00	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
	5,060,000		2,894,806.30	7,954,806.30

Debt Service Fund

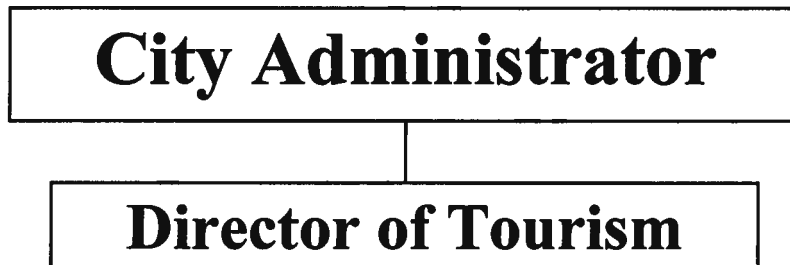
SHORT TERM DEBT

Description Of Debt	Current Year			Outstanding Principal 9/30/2013
	Principal	Interest	Total	
2011 Police Vehicles				
California First National Bank Original Capital Lease - \$220,000 Interest - 2.58%	74,719	1,866	76,586	32,340
2008 Truck Mounted Excavator				
Southside Bank Original Capital Lease - \$205,248 Interest - 3.620%	18,560	169	18,728	0
2008 Fire Engine Pumper				
Citizens National Bank Original Capital Lease - \$284,377 Interest - 4.50%	27,752	7,708	35,460	158,032
2012 Fire Dept. Quint				
Leasing 2, Inc. Original Capital Lease - \$900,000 Estimated Interest - 3.00% Estimated	78,357	25,928	104,286	Estimated
2013 Street Sweeper				
Unknown Original Capital Lease - \$215,000 Estimated Interest - 3.00% Estimated	40,274	5,869	46,144	Estimated
Total Short Term Debt	239,663	41,540	281,203	190,372

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 it's 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	2010-11 Actual	2011-12 Budget	2011-12 Est Act	2012-13 Budget
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REVENUE

TAXES					
4023	Hotel/Motel Occupancy Tax	249,739	235,000	230,277	235,000
4801	Interest Income	1,264	700	700	700
4899	Miscellaneous Revenue				
4930	Donations	5,000	5,000	5,000	5,000
	TOTAL TAX REVENUES	256,003	240,700	235,977	240,700

Department Name:
 Department Number:

Tourism
 72

Expense Summary

Classification	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services			50,963	81,016	96,349	50,821	81,283
Supplies			9,372	3,093	7,250	1,550	7,850
Contractual Services			38,128	54,788	137,101	35,525	137,101
Capital Improvements							
Flow Through Expenditures	249,430	245,731	138,896				
Total Expense	249,430	245,731	237,359	138,897	240,700	87,896	226,234

PERSONNEL

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

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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TOURISM

PERSONAL SERVICES

572-6100	Longevity	32	80	4	32
572-6101	Salaries	48,832	51,556	34,182	50,664
572-6102	Overtime				
572-6103	F I C A	4,428	5,602	2,836	4,547
572-6104	Group Insurance	6,406	7,530	4,460	7,177
572-6105	Retirement	9,093	9,760	6,264	9,912
572-6106	Workers Compensation	186	221	195	215
572-6109	Incentive Pay	183			
572-6110	Vacation Buy Back				
572-6111	Accrued Vacation Payout				
572-6120	Salaries (Part Time)	8,256	18,000	2,880	8,736
572-6141	Car Allowance	3,600	3,600		
	TOTAL PERSONAL SERVICES	81,016	96,349	50,821	81,283

SUPPLIES

572-6201	Office Supplies	1,258	1,500	600	1,500
572-6202	Operating Supplies	270	250		
572-6203	Repair & Maintenance Supplies	144			
572-6204	Small Tools & Equipment	422	3,000	50	4,450
572-6205	Postage	849	1,500	700	1,500
572-6206	Subscriptions,Books,Periodicals				
572-6208	Computer Software	150	1,000	200	400
	TOTAL SUPPLIES	3,093	7,250	1,550	7,850

CONTRACTUAL SERVICES

572-6300	Professional Services	6,565	12,000	2,250	16,250
572-6301	Communication	929	1,980	75	750
572-6302	Travel and Training	1,374	6,000	300	3,000
572-6303	Advertising	23,944	76,730	25,000	100,790
572-6304	Printing and Binding	4,439	3,000	1,400	3,000
572-6305	Electricity	2,668	1,800		
572-6308	Repair and Maintenance				
572-6309	Rentals	6,528	6,880	3,000	6,000
572-6310	Other Contractual Service	2,556	27,400	3,000	6,000
572-6311	Other Professional Services				
572-6312	Professional Dues	745	1,111	500	1,111
572-6314	Insurance				
572-6320	Federal/State Licensing	5,000			
572-6399	Miscellaneous	40	200		200
	TOTAL CONTRACTUAL SERVICES	64,788	137,101	35,525	137,101

CAPITAL

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

FLOW THROUGH EXPENDITURES

572-7201	Chamber Of Commerce				
572-7202	Cain Center				
572-7203	AVIP				
572-7204	Henderson Cty. Fair Park Complex*				
572-7205	Athens Little Theater				
572-7206	Henderson Cty. Historical Society				
572-7207	East Texas Arboretum				
572-7208	Northeast Texas Center for the Arts				
572-7209	AVIP (Excess)				
	TOTAL FLOW THROUGH	0	0	0	0

TOTAL EXPENDITURES	138,897	240,700	87,896	226,234
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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, automated weather observation system (AWOS III) which provides up to date weather information to pilots and the public and 100 acres of open space maintained by the Parks Department.

Account Number	Description	2010-11 Actual	2011-12 Budget	2011-12 Est Act	2012-13 Budget
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AIRPORT REVENUE

OPERATING REVENUE

4348.1	Ingress/Egress Permit Fee				
4348.2	Land/Building Lease	6,629	7,129	6,700	6,700
4348.20	Hanger Rent	34,555	31,000	34,000	34,000
4348.3	Instruction and Plane Rental	63	65	200	200
4348.4	Aircraft Charter and Taxi	222	200	200	200
4348.5	Airport Sales	145	200	200	200
4348.6	Aircraft Maintenance	258	300	300	300
4348.7	Fuel Sales	1,970	1,700	2,000	2,000
4348.8	Flying Club				
4348.9	Ramp Tie Down				
4363	Oil/Gas Rents and Royalties				
Total Operating Revenue		43,842	40,594	43,600	43,600

INTRAGOVERNMENTAL RECEIPTS

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

Total Intragovernmental Receipts

INTERGOVERNMENTAL RECEIPTS

4601	Grant Revenue				
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Total Intergovernmental Receipts

REIMBURSING REVENUE

4799	Other Reimbursing Revenue				
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Total Reimbursing Revenue

OTHER NON-OPERATING

4801	Interest	2,134	1,200	600	600
4899	Miscellaneous Revenue				
Total Other Non-Operating		2,134	1,200	600	600

OTHER FINANCING SOURCES

4920	Note Proceeds				
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4930	Donations				
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Total Other Financing Sources

Total Financing Sources

TOTAL REVENUES		45,976	41,794	44,200	44,200
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Fund: Airport

Expense Summary

Expenditure Classification	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2011-12 Est.Act.	2012-13 Budget
Personal Services								
Supplies	4,773	2,546	2,335	2,433	1,458	3,310	3,360	3,360
Contractual Services	9,747	6,673	7,358	7,320	8,337	11,959	7,888	12,950
Long Term Debt								
Capital Improvements								
Operating Transfers				9,861		50,000	40,000	40,000
Total Expense	14,520	9,219	9,693	19,614	9,795	65,269	51,248	56,310

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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AIRPORT

SUPPLIES

536-6201	Office Supplies		50	100	100
536-6202	Operating Supplies	61	1,200	1,200	1,200
536-6203	Repair & Maint Supplies	1,053	1,400	1,400	1,400
536-6204	Small Tools & Equipment				
536-6205	Postage	83	60	60	60
536-6207	Fuel	261	600	600	600
	TOTAL SUPPLIES	1,458	3,310	3,360	3,360

CONTRACTUAL SERVICES

536-6300	Professional Service		150		150
536-6301	Communication				600
536-6303	Advertising	124			
536-6305	Electricity	4,011	4,800	4,800	4,800
536-6307	Water and Wastewater Services	446	600	600	600
536-6308	Repair & Maintenance		4,200	1,000	4,200
536-6309	Rentals	2,151			
536-6310	Other Contractual Service	174	1,000	200	1,000
536-6314	Insurance	1,431	1,209	1,288	1,600
536-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	8,337	11,959	7,888	12,950

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		50,000	40,000	40,000
	TOTAL OPERATING TRANSFERS		50,000	40,000	40,000

	TOTAL EXPENDITURES	9,795	65,269	51,248	56,310
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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.

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)

Account Number	Description	2010-11 Actual	2011-12 Budget	2011-12 Est Act	2012-13 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	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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**GENERAL OBLIGATION CAPITAL PROJECTS
EXPENDITURES**

SUPPLIES

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

Total Supplies

CONTRACTURAL SERVICES

503-6300 Professional Services
503-6399 Miscellaneous

Total Contractual Services

LONG TERM DEBT

503-6440 Fiscal Agent Fees
503-6476 Bond Issuance Costs

Total Long Term Debt

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

OPERATING TRANSFERS

503-6620 Operating Transfers - Fund 20

TOTAL OPERATING TRANSFE

TOTAL EXPENDITURES

Account Number	Description	2010-11 Actual	2011-12 Budget	2011-12 Est Act	2012-13 Budget
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UTILITY CAPITAL PROJECTS
REVENUE

OTHER NON-OPERATING			
4801	Interest Earned	30,635	4,038
	Total Other Non-Operating	30,635	4,038
OTHER NON-OPERATING			
4910	Bond Proceeds		
4930	Donations		
	Total Other Financing Sources		
	TOTAL REVENUES	30,635	4,038

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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UTILITY CAPITAL PROJECTS
EXPENDITURES

SUPPLIES

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

Total Supplies

CONTRACTURAL SERVICES

503-6300 Professional Services 2,000 2,000
503-6399 Miscellaneous

Total Contractual Services 2,000 2,000

LONG TERM DEBT

503-6440 Fiscal Agent Fees
503-6476 Bond Issuance Costs

Total Long Term Debt

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 280,250
565-6530 Public Facilities:Water/WW

TOTAL CAPITAL OUTLAY 280,250

OPERATING TRANSFERS

503-6620 Operating Transfers - Fund 20

TOTAL OPERATING TRANSFERS

TOTAL EXPENDITURES 282,250 2,000

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.

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	2010-11 Actual	2011-12 Budget	2011-12 Est Act	2012-13 Budget
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MUNICIPAL COURT TECHNOLOGY FEES REVENUE

COURT/PUBLIC SAFETY					
4201.6	MUNICIPAL COURT TECH. FEES	<u>3,941</u>	<u>4,200</u>	<u>4,300</u>	<u>4,300</u>
	Total Court/Public Safety	3,941	4,200	4,300	4,300
OTHER NON-OPERATING					
4801	Interest	<u>152</u>	<u>80</u>	<u>28</u>	<u>30</u>
	Total Other Non-Operating	152	80	28	30
	TOTAL REVENUES	<u><u>4,093</u></u>	<u><u>4,280</u></u>	<u><u>4,328</u></u>	<u><u>4,330</u></u>

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 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				
	Total Supplies				

CONTRACTURAL SERVICES

550-6308	Repair and Maintenance	2,810	3,000	2,810	3,000
550-6309	Rentals	1,776	2,000	1,987	2,000
	Total Contractual Services	4,586	5,000	4,797	5,000

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		4,586	5,000	4,797	5,000
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Account Number	Description	2010-11 Actual	2011-12 Budget	2011-12 Est Act	2012-13 Budget
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AIRPORT GRANTS REVENUE

INTRAGOVERNMENTAL RECEIPTS					
4501	Local Match				
4510	Operating Transfers-Fund 10			1,100	40,000
4558	Operating Transfers-Fund 58				
	Total Intragovernmental Receipts			1,100	40,000
INTERGOVERNMENTAL RECEIPTS					
4601	Grant Revenue			1,100	40,000
	Total Intergovernmental Receipts			1,100	40,000
REIMBURSING REVENUE					
4799	Other Reimbursing Revenue				
	Total Reimbursing Revenue				
OTHER NON-OPERATING					
4801	Interest				
4899	Miscellaneous Revenue				
	Total Other Non-Operating				
OTHER FINANCING SOURCES					
4920	Note Proceeds				
4930	Donations				
	Total Other Financing Sources				
	Total Financing Sources				
	TOTAL REVENUES			2,200	80,000

Account Number	Description	2010-11 Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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AIRPORT GRANTS FUND EXPENSES

SUPPLIES

536-6201 Office Supplies
536-6202 Operating Supplies
536-6203 Repair & Maint Supplies
536-6204 Small Tools & Equipment
536-6205 Postage
536-6207 Fuel

TOTAL SUPPLIES

CONTRACTUAL SERVICES

536-6300 Professional Service
536-6301 Communication
536-6303 Advertising
536-6305 Electricity
536-6307 Water and Wastewater Services
536-6308 Repair & Maintenance
536-6309 Rentals
536-6310 Other Contractual Service
536-6314 Insurance
536-6399 Miscellaneous

TOTAL CONTRACTUAL SERVICES

2,200 80,000

2,200 80,000

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

TOTAL OPERATING TRANSFERS

TOTAL EXPENDITURES

2,200 80,000

*Includes amendments during fiscal year.

YEAR

MAJOR ANNUAL BUDGET FACTORS

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.

2011-12

- A. Property Tax rate set at .600387. Valuations increase by \$2,312,787 which accounts for \$12,768 in increased revenue. Rate increase adds \$306,652 to revenue.
- B. Sales taxes have increased by almost 3%. Budget is increased to \$3,466,020. 2012 will be first full fiscal year after beer and wine sales are approved in the City.
- C. 2% cost of living increase is approved by Council along with 3.8% step increases for employees not at the top of their grade.
- D. Many capital expenditures in the General Fund are cut due to revenue shortage. Some increases in operating costs are still expected in items such as medical insurance. Added this year is \$200,000 for street improvements and \$19,805 for State mandated election equipment.
- E. TMRS matching percentages are set to increase due to market and actuarial changes. This years increase is from 17.67% to 18.54%. Full funding percentage would be 21.14%. 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 3.10% is implemented for Utility Fund operations as per the rate study approved in 2008-09 as amended.
- G. Utility fund budget includes \$504,479 in capital expenditures. This budget also continues the implementation of the automated meter reading system.

- A. Property Tax rate set at .630387. Valuations increase by \$6,419,622 which accounts for \$38,543 in increased revenue. Rate increase adds \$192,350 to revenue.
- B. Sales taxes on target to meet current budget. Budget is not increased from the \$3,466,020 for 2012. 2013 will be second full fiscal year after beer and wine sales are approved in the City.
- C. 2% cost of living increase is approved by Council along with 3.8% step increases for employees not at the top of their grade.
- D. Many capital expenditures in the General Fund are added back after tax increase and the anticipated use of \$480,061 from unallocated reserves. Some increases in operating costs are still expected in items such as medical insurance. Added this year is \$200,000 for street improvements and several equipment purchases.
- E. TMRS matching percentages are set to increase due to market and actuarial changes. This years increase is from 18.54% to 19.89%. Full funding percentage would be 21.84%. 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 2.9% is implemented for Utility Fund operations as per the rate study approved in 2008-09 as amended.
- G. Utility fund budget includes \$274,900 in capital expenditures. This budget also continues the implementation of the automated meter reading system.
- H. Certificate pat policy is amended to include pay for Hazardous Materials Certification.
- I. Step up pay policy is amended to allow for a minimum of 3.8% increase for step up pay.

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.
- 4376 **Alcohol Permits**- Revenue from permits issued for the sale of alcohol in the City limits.
- 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 10-01-12**

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

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

Animal Control Officer	Grade 13	1
Equipment Operator I	Grade 13	2
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	6
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
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Building Inspector	Grade 19	1
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Director of Tourism	Grade 20	1
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Assistant Supt.	Grade 21	3
Garage Supt.	Grade 21	1
Parks Supt.	Grade 21	1
Street Supt.	Grade 21	1

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

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

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

(Fire & Police Civil Service)

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

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

TOTAL FUNDED POSITIONS

121

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									
	1	2	3	4	5	6	7	8	9	Maximum 10
11	22,239	23,084	23,962	24,871	25,817	26,799	27,818	28,875	29,974	31,113
12	23,626	24,527	25,457	26,427	27,432	28,474	29,558	30,681	31,846	33,059
13	25,229	26,187	27,184	28,217	29,290	30,404	31,561	32,759	34,004	35,297
14	26,875	27,896	28,957	30,058	31,201	32,387	33,618	34,896	36,222	37,600
15	28,638	29,727	30,856	32,028	33,246	34,512	35,823	37,187	38,600	40,067
16	30,530	31,688	32,893	34,145	35,441	36,789	38,188	39,638	41,147	42,711
17	32,557	33,794	35,079	36,412	37,795	39,234	40,726	42,275	43,881	45,549
18	34,731	36,051	37,421	38,845	40,321	41,854	43,446	45,096	46,813	48,590
19	37,067	38,475	39,937	41,457	43,032	44,668	46,367	48,128	49,959	51,857
20	39,501	41,004	42,560	44,178	45,858	47,601	49,412	51,288	53,238	55,263
21	42,339	43,949	45,618	47,354	49,152	51,022	52,961	54,975	57,065	59,233
22	45,154	46,873	48,654	50,504	52,424	54,417	56,486	58,633	60,860	63,175
23	48,262	50,098	52,003	53,978	56,030	58,159	60,371	62,666	65,047	67,518
24	51,879	53,852	55,899	58,023	60,230	62,519	64,895	67,363	69,923	72,580
25	55,490	57,599	59,788	62,061	64,421	66,869	69,412	72,051	74,788	77,630
26	59,794	62,069	64,427	66,875	69,416	72,056	74,794	77,637	80,587	83,650
27	64,452	66,901	69,444	72,083	74,822	77,666	80,619	83,683	86,864	90,164
28	70,897	73,592	76,388	79,292	82,307	85,434	88,681	92,052	95,549	99,182
29	77,987	80,951	84,028	87,221	90,536	93,979	97,549	101,257	105,107	109,099
CA	100,887	104,720	108,701	112,832	117,120	121,572	126,191	130,987	135,964	141,131

CITY OF ATHENS
GRADE & STEP SCALE
Fire Department Employees

YEARLY

Grade	Start										Maximum
	1	2	3	4	5	6	7	8	9	10	
F-1	37,735	39,168	40,657	42,205	43,809	45,475	47,202	48,998	50,859	52,793	
F-2	40,788	42,338	43,948	45,617	47,350	49,152	51,021	52,960	54,972	57,062	
F-3	46,069	47,818	49,637	51,526	53,483	55,517	57,626	59,815	62,090	64,452	
F-4	54,940	57,026	59,195	61,446	63,781	66,205	68,723	71,333	74,045	76,857	
F-5	58,170	60,381	62,675	65,058	67,530	70,097	72,761	75,525	78,397	81,376	

CITY OF ATHENS
GRADE & STEP SCALE
Police Department Employees

YEARLY

Grade	Start										Maximum
	1	2	3	4	5	6	7	8	9	10	
P-1	37,735	39,168	40,657	42,205	43,809	45,475	47,202	48,998	50,859	52,793	
P-2	40,425	41,961	43,556	45,212	46,931	48,714	50,564	52,488	54,484	56,555	
P-3	45,920	47,666	49,478	51,359	53,311	55,338	57,440	59,625	61,892	64,244	
P-4	51,203	53,150	55,171	57,267	59,444	61,703	64,049	66,483	69,010	71,633	
P-5	60,858	63,173	65,575	68,066	70,653	73,339	76,125	79,019	82,021	85,140	

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**

**2012-2013
BUDGET**

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ATHENS MUNICIPAL WATER AUTHORITY
DESCRIPTION OF OPERATIONS

BOARD OF DIRECTORS

David M. Stover
President

Ed Gatlin
Vice-President

Steve Sparkman
Secretary

Charles Elliott
Director

Joe Whatley
Director

Support Group

Executive Director

Wylie Pirkle

Attorney

Martin Bennett

Administration

Pam Burton

Utilities Director

Glen Herriage

Finance Director

David Hopkins

Secretary

Pam Watson

Inspector

Bill Magee

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	David M. Stover	May 2016
Vice-President	Ed Gatlin	May 2014
Secretary	Steve Sparkman	May 2016
Director	Joe Whatley	May 2016
Director	Charles Elliott	May 2014

Routine Operations

The Board of Directors is assisted by the City of Athens by contract agreement dated July 12, 2011.

The Executive Director 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. Inspection 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

2012 - 2013

RESOLUTION

A RESOLUTION ADOPTING A TAX RATE FOR THE ATHENS MUNICIPAL WATER AUTHORITY FOR THE TAX YEAR 2012.


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

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

NOW, THEREFORE, BE IT RESOLVED that the Athens Municipal Water Authority acting through its duly elected Board of Directors does hereby adopt and levy the tax rate for the Authority for the tax year 2012 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 11th day of September, 2012.



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, 2012 AND ENDING SEPTEMBER 30, 2013.

WHEREAS, A budget estimate for the revenues and expenditures of said A.M.W.A for the fiscal year beginning October 1, 2012 and ending September 30, 2013 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 One Hundred Twenty-Seven Thousand, Seven Hundred Fifty Dollars (\$1,127,750) be appropriated out of the Tax Fund for payment of expenses.

SECTION 2: That the sum of Eighty-Nine Thousand, Eight Hundred Eighty-Six Dollars (\$89,886) 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, 2012 and ending September 30, 2013.

PASSED AND APPROVED, this the 11th day of September, 2012.



ATHENS MUNICIPAL WATER AUTHORITY
President, Board of Directors

ATTEST:



ATHENS MUNICIPAL WATER AUTHORITY
Secretary, Board of Directors



Henderson County Appraisal District

BOARD OF DIRECTORS

Ronny Harris, Chairman
Dan McAfee, Vice-Chairman
Jack Bailey, Secretary
Cliff Bomer
Clyde Tinsley
Milburn Chaney,
Henderson Co. Tax A/C

CHIEF APPRAISER

Bill Jackson, CTA/RPA

July 24, 2012

I, Bill Jackson, Chief Appraiser for the Henderson County Appraisal District, do hereby certify the 2012 value for AMWA as follows:

Market Value: \$ 985,869,273

Taxable Value: \$ 651,505,578

The above certified totals were submitted to the Tax Collector/Assessor, Milburn Chaney on July 25, 2012.

A handwritten signature in black ink, appearing to read 'Bill Jackson', written over a horizontal line.

Bill Jackson
Chief Appraiser
Henderson County Appraisal District

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Athens Municipal Water Authority
Analysis of Property Tax Values

Year	Taxable Valuation	Tax Rate	Tax Levy	Collections* Thru 09/30/12	Percent Collected
1981	124,933,517	0.000000	274,834	274,822	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	357,536	99.99%
1987	271,255,342	0.147200	399,288	399,262	99.99%
1988	294,676,858	0.140100	412,842	412,797	99.99%
1989	292,971,780	0.140100	410,453	410,428	99.99%
1990	291,535,966	0.140000	408,150	408,081	99.98%
1991	287,923,344	0.140000	403,093	402,914	99.96%
1992	283,408,535	0.147020	416,667	416,445	99.95%
1993	282,601,225	0.147020	415,480	415,288	99.95%
1994	286,815,209	0.147020	421,675	421,402	99.94%
1995	301,301,223	0.147020	442,973	442,755	99.95%
1996	324,050,933	0.144080	466,892	466,618	99.94%
1997	350,569,091	0.144000	504,819	504,518	99.94%
1998	360,378,555	0.143180	515,990	515,607	99.93%
1999	374,940,291	0.138520	519,367	518,958	99.92%
2000	411,751,093	0.124673	513,342	512,780	99.89%
2001	437,513,608	0.124673	545,461	544,509	99.83%
2002	467,729,721	0.124673	583,133	582,220	99.84%
2003	492,026,087	0.124673	613,424	612,205	99.80%
2004	517,483,942	0.124673	645,163	643,992	99.82%
2005	523,526,090	0.124673	652,696	651,149	99.76%
2006	555,060,550	0.124673	692,011	689,921	99.70%
2007	596,094,040	0.124673	743,168	740,931	99.70%
2008	629,294,650	0.124673	784,561	781,346	99.59%
2009	646,133,230	0.120993	781,776	776,982	99.39%
2010	642,619,810	0.124673	801,173	790,209	98.63%
2011	646,226,355	0.124673	805,670	782,544	97.13%
2012	651,505,578	0.124673	812,252	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	2010-11 Actual	2011-12 Budget	2011-12 Est Actual	2012-13 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	2010-11 Actual	2011-12 Budget	2011-12 Est Actual	2012-13 Budget
EXPENDITURES					
575-6399	Miscellaneous				
575-6400	Bond Principal				
575-6410	Bond Interest				
575-6440	Fiscal Agent Fees				
575-6810	Bad Debt Expense				
	Total Expense	0	0	0	0

The Authority Has No Outstanding Indebtedness

**ATHENS MUNICIPAL WATER AUTHORITY
GENERAL DEBT SERVICE OBLIGATIONS 2012-13 FISCAL YEAR**

Description	Principal	Interest	Fiscal Agent Fees	Total	Payoff Date	Current Monthly Payment	Original Note	Principal Balance At 09/30/13
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Bonds

The Authority Currently Has No Bonded Indebtedness Outstanding

Capital Leases

				\$0.00				
				\$0.00				
				\$0.00				
				\$0.00				
				\$0.00				
				\$0.00				

The Authority Currently Has No Capital Leases or Notes Payable Outstanding

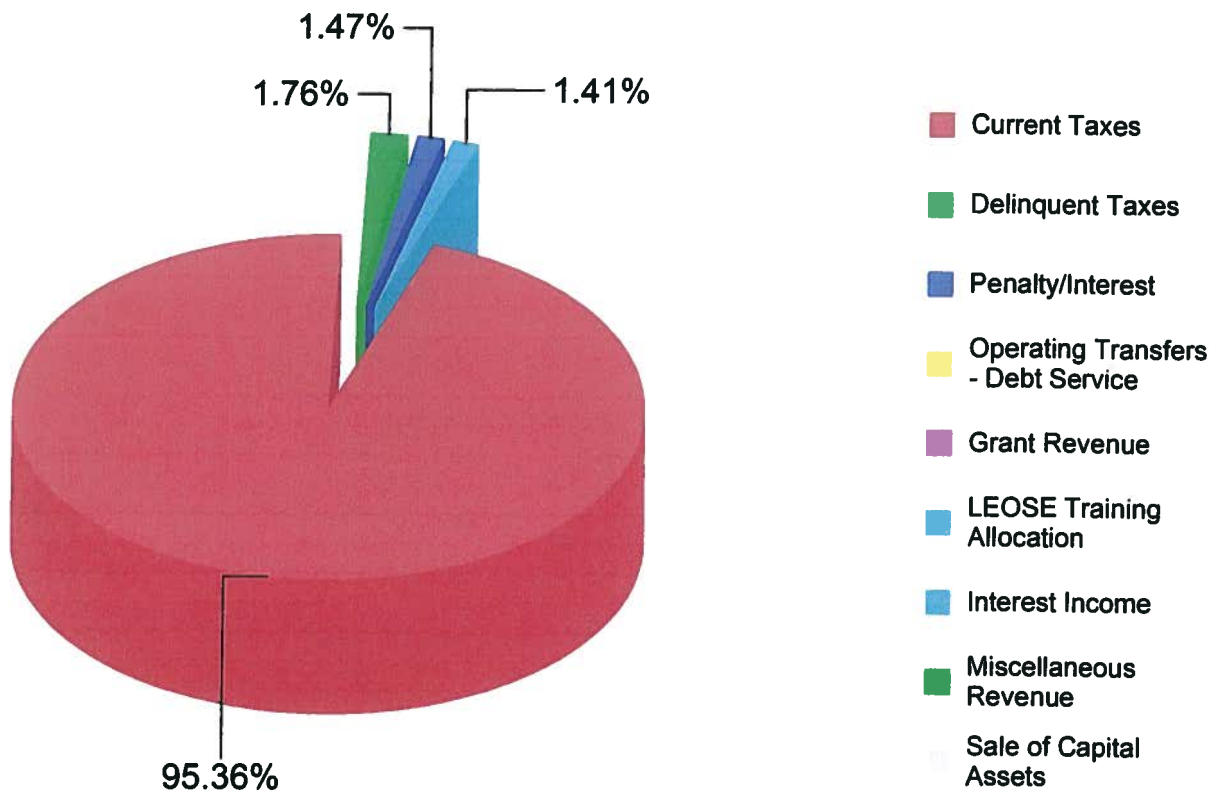
Total For Capital Leases/Other \$0.00 \$0.00 \$0.00 \$0.00

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 2012-13 Budget

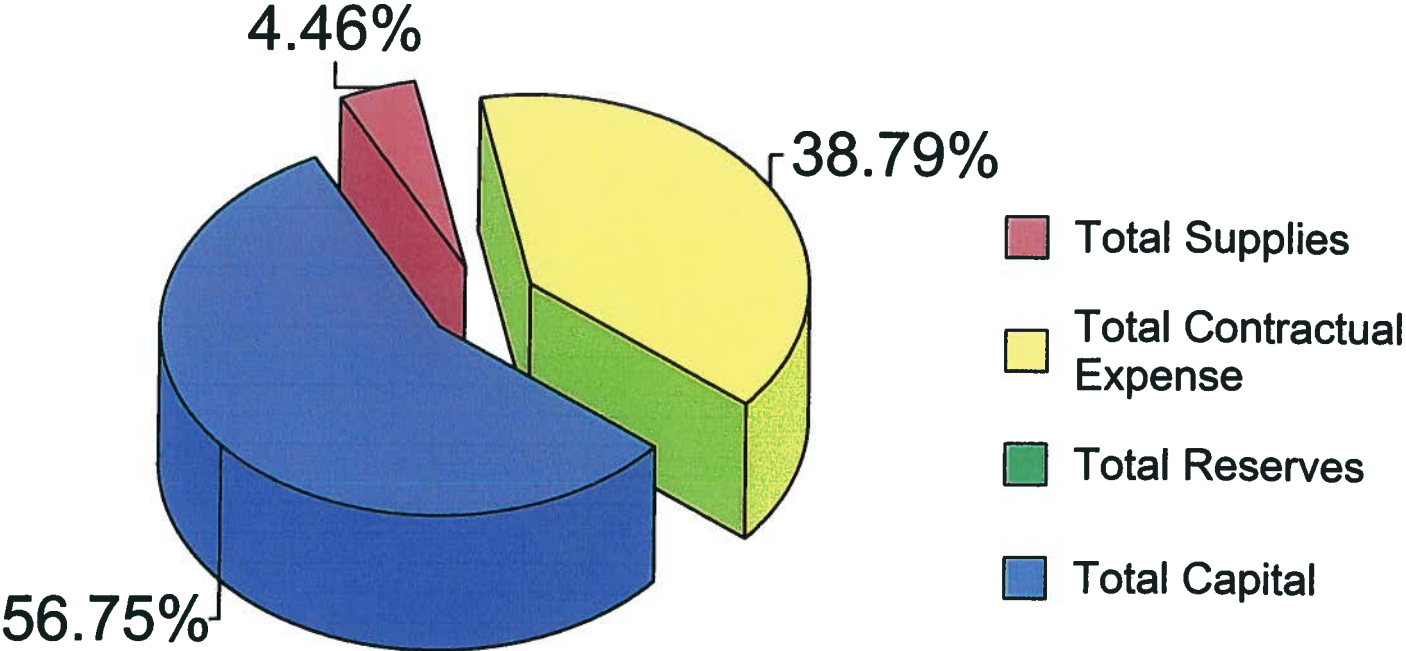


Athens Municipal Water Authority

TAX FUND Operating Budget

Account No.	Account Description	2010-11 Actual	2011-12 Budget	2011-12 Est Actual	2012-13 Budget
REVENUE					
4011	Current Taxes	\$777,580	\$805,670	\$789,267	\$812,252
4012	Delinquent Taxes	19,349	15,000	15,000	15,000
4015	Penalty/Interest	14,845	12,500	12,500	12,500
43W2	Operating Transfers - Debt Service				
4601	Grant Revenue				
4721	LEOSE Training Allocation	599	570		
4801	Interest Income	87,359	25,000	11,000	12,000
4901	Miscellaneous Revenue	18		222	
4940	Sale of Capital Assets				
	Total Revenue	899,750	858,740	827,989	851,752

Tax Fund Expenditures



Athens Municipal Water Authority

TAX FUND Operating Budget

Account No.	Account Description	2010-11 Actual	2011-12 Budget	2011-12 Est Actual	2012-13 Budget
EXPENDITURES					
575-6201	Office Supplies	186	600	200	200
575-6202	Operating Supplies	16,816	31,200	25,000	29,500
575-6203	Repair and Maintenance Supplies	27,007	20,475	20,475	19,125
575-6204	Small Tools and Equipment	710	2,600	2,600	875
575-6205	Postage			25	50
575-6206	Subscriptions, Books, Periodicals		500	224	500
	Total Supplies	44,719	55,375	48,524	50,250
575-6300	Professional Services	184,238	205,000	105,000	175,000
575-6301	Communication	733	1,400	1,100	1,400
575-6302	Travel and Training	309	2,000	0	2,000
575-6303	Advertising	933	1,200	1,200	1,200
575-6304	Printing and Binding		200	0	200
575-6305	Electricity	1,630	2,100	1,800	2,100
575-6308	Repair & Maintenance Service	139,001	175,000	70,000	163,900
575-6309	Rentals				
575-6310	Other Contractual Services	300	300	300	300
575-6312	Audit Expense	4,000	4,500	4,200	4,500
575-6313	Outside Legal Expense		10,000	0	10,000
575-6314	Insurance Expense	9,546	12,000	11,948	12,000
575-6316	Management Expense	30,000	30,000	30,000	30,000
575-6320	Federal/State Licensing			0	1,000
575-6321	Tax Collection Fee	6,832	7,000	6,882	7,000
575-6322	Appraisal Expense	14,273	16,000	16,000	16,000
575-6332	Water Board Meeting Exp		400	0	400
575-6333	Election Expense		10,400	10,032	7,500
575-6399	Miscellaneous	342	3,000	0	3,000
	Total Contractual Expense	392,137	480,500	258,462	437,500
575-6505	Contingency				
	Total Reserves	0	0	0	0
575-6501	Land	561,805			
575-6502	Buildings				
575-6503	Impr. O/Than Buildings		45,000	44,506	
575-6504	Machinery & Equipment		119,000	0	110,000
575-6506	Vehicles				25,000
675-6508	Computer Equipment				
575-6530	Public Facilities: Water/Wastewater	275,338	1,880,000	1,149,600	505,000
575-6531	Future Water Sources				
	Total Capital	837,143	2,044,000	1,194,106	640,000
575-6810	Bad Debt Expense	108			
	Total Expenditures	1,274,107	2,579,875	1,501,092	1,127,750

**Athens Municipal Water Authority
Tax Fund
Request For 2012 - 2013 Budget Year**

575-6202 - Operating Supplies	\$ 29,500
1. Fluoride	\$29,500
 575-6203 - Repair And Maintenance Supplies	 \$ 19,125
1. Chlorine analyzers maintenance	\$ 375
2. Chlorine & Ammonia repair parts	\$ 700
3. Calibration of on-line turbidity meters	\$ 1,550
4. Misc. repair parts	\$ 16,500
 575-6204 - Small Tools and Equipment	 \$ 875
1. Leaf Blower	\$ 275
2. Misc. Repair tools	\$ 600
 575-6300 -Professional Services	 \$ 175,000
1. Well Farm Planning Consultant	\$ 50,000
2. Engineering misc.	\$ 50,000
3. Survey, easements, and misc.	\$ 25,000
4. Legal and other professional services	\$ 50,000
 575-6308 - Repair And Maintenance Services	 \$ 163,900
1. Lab equipment maintenance	\$ 5,000
2. Raw Water 125HP Motor Storage	\$ 3,900
3. Lagoon sludge pumping and hauling	\$ 100,000
4. Mowing & plowing sludge disposal site	\$ 20,000
5. Hydrilla Treatment	\$ 25,000
6. Seeding, fertilize, and water spillway	\$ 10,000
 575-6333 - Election Expense	 \$ 7,500
1. Ballot Programming, Logic & Accuracy Testing of Election Equipment, Phone & On-Site Support for Election Equipment	\$ 5,000
2. Annual License & Support Fees for Election Equipment, Paper Ballots, Misc. Supplies for Elections	\$ 1,500
3. Salaries for Election Judges & Clerks	\$ 1,000
 575-6320 - Federal/State Licencing	 \$ 1,000
1. State permitting	\$ 1,000

575-6504 - Machinery And Equipment	\$ 110,000
1. Up grade to SCADA system for continuous monitoring	\$ 110,000
575-6506 - Vehicles	\$ 25,000
1. Inspection/Patrol Boat and/or Motor	\$ 25,000
575-6530 - Public Facilities: Water/Wastewater	\$ 505,000
1. Water well completion and piping at Water Plant	\$ 505,000

Athens Municipal Water Authority
2012-13
Account Break Down

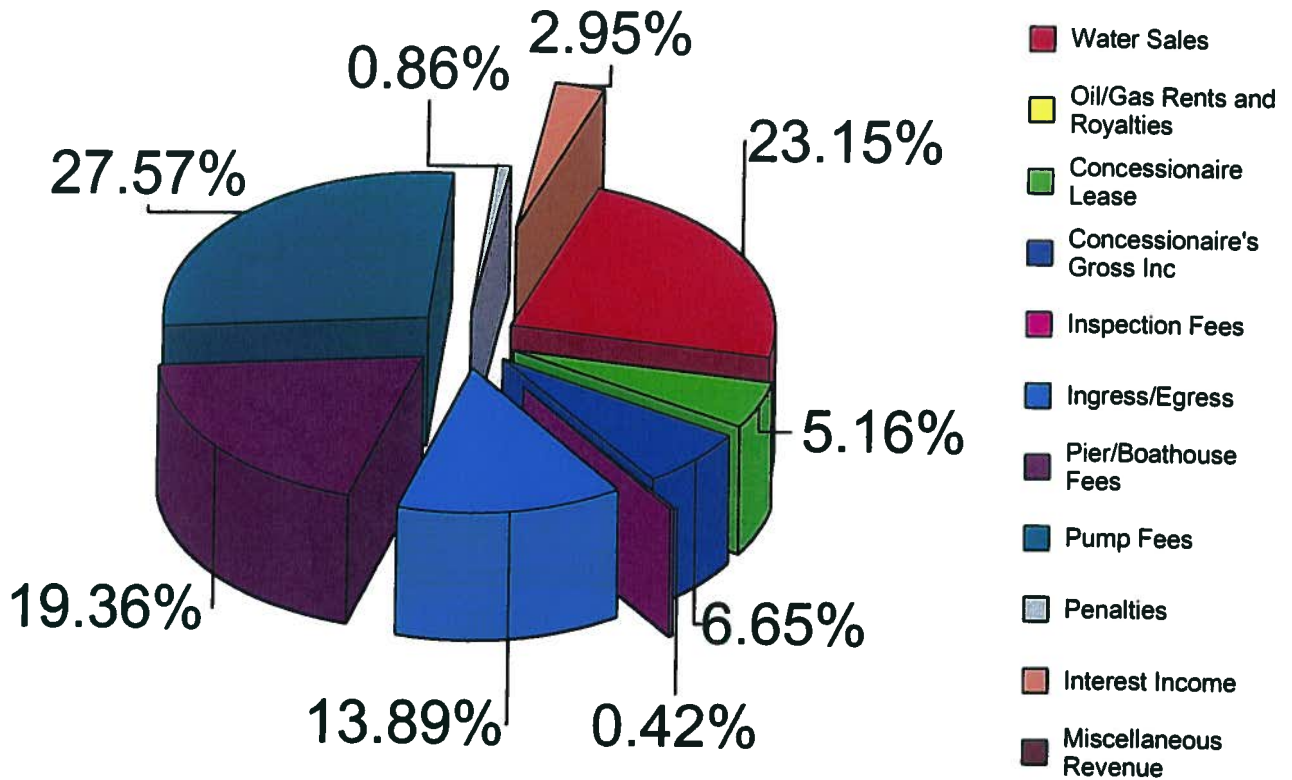
- 6201- Office Supplies** - office stationary, staples, paperclips, adding machine tape, computer paper, file folders, computer disks, high lighters, desk calendar and planner, tape, and etc.
- 6202- Operating Supplies** - Fluoride
- 6203 - Repair and Maintenance** - Repairs to on-line equipment, valves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

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

REVENUE FUND

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

Revenue Fund Income 2012-13

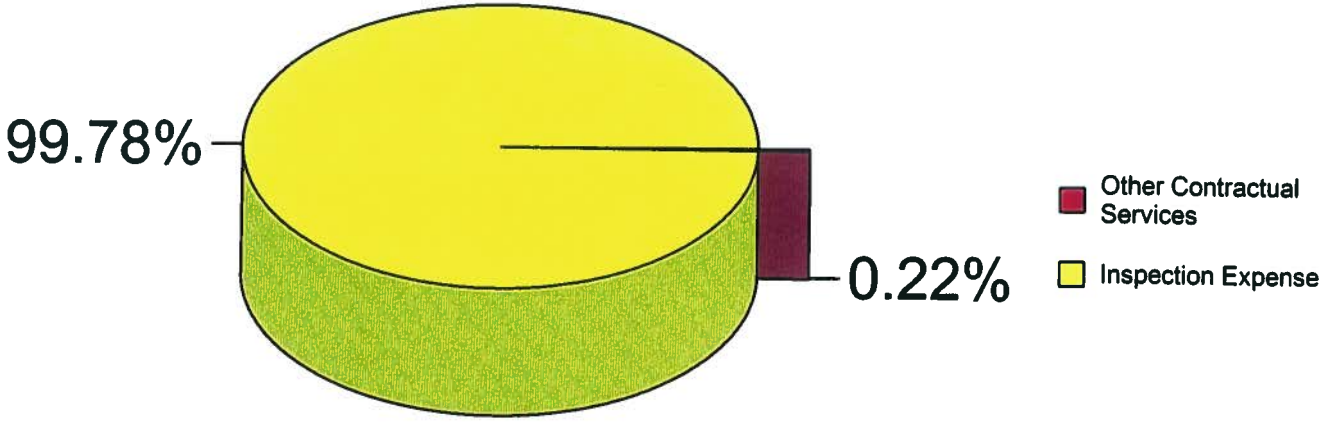


Athens Municipal Water Authority

REVENUE FUND Operating Budget

Account No.	Account Description	2010-11 Actual	2011-12 Budget	2011-12 Est Actual	2012-13 Budget
REVENUE					
4101	Water Sales	49,600	55,000	55,000	55,000
4363	Oil/Gas Rents and Royalties				
4363-1	Concessionaire Lease	11,596	12,000	11,884	12,250
4363-2	Concessionaire's Gross Inc	15,417	17,500	15,800	15,800
4380	Inspection Fees	868	650	1,150	1,000
4381	Ingress/Egress	30,918	31,000	32,582	33,000
4382	Pier/Boathouse Fees	42,240	42,300	45,570	46,000
4383	Pump Fees	62,462	62,500	65,479	65,500
4384	Penalties	2,068	2,067	2,032	2,050
4901	Interest Income	39,856	15,000	6,600	7,000
4977	Miscellaneous Revenue				
	Total Revenue	<u>255,024</u>	<u>238,017</u>	<u>236,097</u>	<u>237,600</u>

Revenue Fund Expenditures 2012-13



Athens Municipal Water Authority

REVENUE FUND Operating Budget

Account Number	Account Description	2010-11 Actual	2011-12 Budget	2011-12 Est Actual	2012-13 Budget
EXPENDITURES					
575-6201	Office Supplies				
575-6300	Professional Services				
575-6310	Other Contractual Services	155	200	200	200
575-6315	Inspection Expense	63,431	91,040	76,355	89,686
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	63,587	91,240	76,555	89,886

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

2012-13

Account Number	Description	Prior Year Actual	2011-12 *YE Budget	2011-12 Est.Actual	2012-13 Budget
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AMWA INSPECTION

PERSONAL SERVICES

567-6100	Longevity	40	88	88	136
567-6101	Salaries	34,519	36,464	36,464	38,606
567-6102	Overtime		2,000		2,000
567-6103	FICA	2,579	3,090	2,937	3,258
567-6104	Group Insurance	5,824	7,421	6,644	7,177
567-6105	Retirement	6,229	7,401	7,034	8,326
567-6106	Workers Compensation	284	331	292	323
567-6109	Incentive Pay	848	1,140	1,140	1,140
567-6110	Vacation Buy Back				
567-6111	Accrued Vacation Payout				
567-6112	Accrued Sick Leave (Civil Service)				
567-6113	Holiday Premium Pay	605	700	700	700
567-6114	Accrued Compensatory Time Pay				
	TOTAL PERSONNEL SERVICES	50,928	58,635	55,299	61,666

SUPPLIES

567-6201	Office Supplies	31	150	150	150
567-6202	Operating Supplies	890	6,000	1,500	2,000
567-6203	Repair & Maint Supplies	1,135	6,500	2,500	2,500
567-6204	Small Tools & Equipment		200	250	2,700
567-6205	Postage	206	350	350	350
567-6206	Subscriptions,Books,Periodicals		50		50
567-6207	Fuel	5,120	6,900	6,900	6,900
567-6208	Computer Software				250
	TOTAL SUPPLIES	7,382	20,150	11,650	14,900

CONTRACTUAL SERVICES

567-6300	Professional Services	4,230	9,000	5,760	9,000
567-6301	Communication	318	936	400	750
567-6302	Travel and Training	110	350	350	350
567-6303	Advertising		50		50
567-6305	Electricity	129	120	390	250
567-6308	Repair and Maintenance	335	2,500	2,500	2,500
567-6309	Rentals		200		200
567-6310	Other Contractual Services			6	20
567-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	5,122	13,156	9,406	13,120

CAPITAL

567-6506 Vehicles

TOTAL CAPITAL

TOTAL EXPENDITURES

63,432	91,941	76,355	89,686
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*Includes amendments during fiscal year.

**AMWA
DEPT. 67
Line Item detail for 2013 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
2012-2013 Budget
Revenues**

Revenues	2012-13 Revenue
Sales Tax	\$ 1,140,000
Interest Income	\$ 8,000
Lease Payment - Winning Strategies	
Lease Payment from BMC	\$ 600
Note Repayment from BMC	\$ 6,000
Note Repayment from Purselley	\$ 6,375
Note Repayment OTE	\$ 13,752
Note Repayment MCS	\$ 11,340
Note Repayment from Extreme Engineering*	\$ 56,270
201 W Corsicana Tenant Revenue	\$ 27,000
Total Revenues	\$ 1,269,337

* amount may be less due to job creation credits

**Athens Economic Development Corporation
2012-13 Expenditure Summary Budget**

Expenditure Summary	2012-13
Business Park Maintenance	\$1,500
Business Retention/Development	\$72,000
Economic Development Projects	\$864,483
Equipment/Software	\$2,000
Long Term Debt 201 W. Corsicana	\$50,340
Marketing	\$101,000
Operations - General	\$47,000
Operations - 201 W Corsicana	\$47,650
Personnel	\$210,924
Professional Services	\$58,000
Total Expenditures	\$1,454,897

**Athens Economic Development Corporation
2012-13 Business Park Property Maintenance Budget**

AEDC Industrial & Property Maintenance	2012-13
	<hr/> <hr/>
Landscaping & Maintenance	\$ 1,500
	<hr/> <hr/>
Total Park Maintenance.	\$ 1,500

Mowing/weed eating for 4 acres on Enterprise
and for the 9 acres on Flat Creek

**Athens Economic Development Corporation
2012-2013 Budget
Business Development**

Business Development	<u>2012-13</u>
Team Texas ROI	\$ -
CEO Luncheons*	\$ 3,000
Seminars/Summit	\$ 4,000
Business Retention Survey	
Business Training Fund	\$ 15,000
Dream Big Grow Hear Challenge	\$ 30,000
TMAC Lean Mfg Training	<u>\$ 20,000</u>
Total Business Retention	\$ 72,000

*Conduct monthly breakfast/lunch with City Mayor, City Admin, EDC and Key Business Leaders

**Athens Economic Development Corporation
2012-13 Economic Development Projects Budget**

Economic Development Projects

	<u>Budget</u> <u>2012-13</u>
Abby Development -	\$ 75,000
City of Athens Wood Street Infrastructure	\$ 294,000
Extreme Loan	
Extreme USDA	\$87,545
Extreme Training Grant	\$ 50,000
Flat Creek Road Purchase	
Howard Measurement -	\$ 15,000
ORCA - Champion	\$ 23,438
Schneider Electric	
Hurst Properties	\$ 36,000
Champion Homes	\$ 101,500
Steelway International	\$ 182,000
<hr/>	
Total Projects	\$ 864,483

Athens Economic Development Corporation
2012- 13 Equipment Software Budget

Equipment & Software	2012-13
Equipment	\$ 500
Software	\$ 1,500
Total	\$ 2,000

Athens Economic Development Corporation 2012-13 Marketing Budget

	Expected Cost
NETEA	\$ 7,000
<p>The Northeast Texas Economic Alliance markets to Site Consultants and brokers through events and scheduled meetings. NETEA is a sponsor at IAMC. Netea will have a presence at IAMC, SIOR and will meet with brokers</p>	
IAMC	\$ 7,500
<p>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 Attend the Fall and Spring meetings</p>	
Oncor	\$ 6,000
<p>Oncor sponsors targeted trade shows and allows communities to participate for \$1,000 Scheduled shows that AEDC will attend are Fab Tech, MDM.</p>	
Texas One/Team Texas/DFW Marketing Team	\$ 10,000
<p>AEDC is a member of Team Texas, Texas One, and the DFW Mkt Team Team Texas targets real estate professionals and hosts the Site Selectors Guild and Showcase event in Texas. Texas one conduct Trade Missions to meet with Site Selction Firms. The DFW Marketing Team does missions and trade shows.</p>	
I-20 Corridor Alliance	\$ 3,000
<p>The I-20 Corridor Alliance markets to site selectors using a targeted mailing list the group also attends the NTCAR show, hosts a Dallas Brokers Event, and will sponsor the SEDC Site Selectors meeting</p>	
Mid Texas	\$ 6,000
<p>Mid Texas markets to corporate real estate attend 1 trade show this year Mid Texas also maintains a web presence</p>	
Consultants Forum	\$ 7,500
<p>The Consultants forum is a 3-4 day conference with site consultants Staff is allowed to network and make presentations at the meetings Attend Site Selectors Guild, Consultants Forum and Roundtable</p>	
ICSC	\$ 10,000
<p>AEDC will attend two ICSC events in the upcoming year. The Texas Deal Making Conference and Recon Annual Event. These shows target retail</p>	
Advertising/Printing/Misc Sponsorship/Marketing Trips	\$ 18,000
<p>Local advertising, collateral materials, web site maintenance, promotional gifts marketing software, sponsorships, memberships and hosting are in this section. This will cover website, Fly the Flag, and other sponsorships and opportunities that arise</p>	
Collaborative Marketing - events, publications, trade shows...	\$ 15,000
Total Marketing Budget	\$ 101,000

**Athens Economic Development Corporation
2012-13 Operating Budget**

Operating Expenses	2012-13
Directors Errors & Omissions Liability Insurance	\$ 4,500
Insurance: Property/Liability/Workers Comp	\$ 2,500
IT Support	\$ 2,000
Legal Advertising	\$ 500
Membership dues	\$ 4,500
Miscellaneous	\$ 1,000
Mobile Phone	\$ 1,200
Moving Expenses	\$ -
Office Supplies	\$ 6,000
Shipping: Pitney Bowes, shipping, postage	\$ 3,500
Seminars/Training	\$ 4,000
Subscriptions/reference	\$ 3,000
Telecommunications	\$ -
Temporary Work	\$ 2,000
Travel	\$ 4,000
Xerox: Copy Machine	\$ 8,300
Total operating expenses	\$ 47,000

**Athens Economic Development Corporation
2012-13 Personnel**

	2012-13	
Personnel	\$	210,924
President/CEO		
Salary	\$	100,000
Auto Allowance	\$	6,000
Health Insurance/Allowance	\$	7,200
Incentive Plan	\$	10,000
FICA @ .062	\$	6,622
Medicare Part B @ .0145	\$	1,786
Retirement	\$	26,044
State UTA	\$	234
	\$	157,886
Executive Assistant		
Salary and Wages Administrative Assistant	\$	35,000
Health Insurance allowance	\$	6,000
FICA @ .062	\$	2,542
Medicare Part B @ .0145	\$	595
Retirement	\$	8,667
State UTA	\$	234
	\$	53,038
Receptionist		
Salary and Wages Administrative Assistant		
Health Insurance allowance		
FICA @ .062	\$	-
Medicare Part B @ .0145	\$	-
Retirement		
State UTA		
	\$	-

**Athens Economic Development Corporation
2012-13
Professional Services Budget**

	<u>2012-13</u>
Professional Services	
Audit	\$ 4,000
Certified Retirement Community	\$ 5,000
Legal fees	\$ 15,000
Office Accounting	\$ 1,000
Consulting- Strategic Plan	\$ -
Labor Skills Analysis Survey	\$ 25,000
Surveying/Appraisal	\$ 8,000
Total Professional Services	<u>\$ 58,000</u>

**Athens Economic Development Corporation
2012-2013 Budget
201 W. Corsicana Operations Expenditures**

201 West Corsicana Operations Budget

	<u>2012-13</u>
Electricity	\$ 12,000
Telecommunications	\$ 9,000
Water/Sewer	\$ 1,750
Janitorial	\$ 15,000
Security	\$ 1,100
Pest Control	\$ 800
Insurance	\$ 4,500
Windows	\$ 500
Maintenance: AC/Roof/Landscape/other	\$ 3,000
	<hr/>
	\$ 47,650