

This budget will raise more total property taxes than last year by \$307,698 or 8.78%, and of that amount , \$25,432.99 is tax revenue to be raised from new property added to the tax roll this year.

**CITY OF ATHENS**  
**Annual Operating Budget**  
**2011-2012**



# **ANNUAL OPERATING BUDGET**

## **CITY OF ATHENS**

**October 1, 2011 through September 30, 2012**

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

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

September 30, 2011

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

Honorable Mayor and Council Members:

The 2011-2012 annual Operating Budget and Program of Services are hereby presented in accordance with the City of Athens Charter, Article VIII. Municipal Finance. This budget is the business plan for the City of Athens, it details the direction we are headed and how we plan to achieve established goals;

## **Budget Overview**

### **General Fund**

The total General Fund budget is \$8,871,094 this is an increase of \$496,458 from the current fiscal year, as amended. The General Fund budget is being projected with a tax rate of .600387 which is a .048311 increase.

Revenues have been projected at \$8,726,090 this figure includes Ad Valorem tax assessments of \$3,268,880 an increase of 11.77% from 2010-2011. Taxable property values increased \$2,312,787 which resulted in a projected revenue increase of \$12,968. 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 10% 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. Due to recent changes in law (SB100) and Henderson County informing the City that they will be unable to provide election equipment to the City for any elections held in even numbered years, \$19,804.35 has been included for mandated election equipment.

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 \$4,800,112 this is an increase of \$284,772 from the 2010-2011 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.

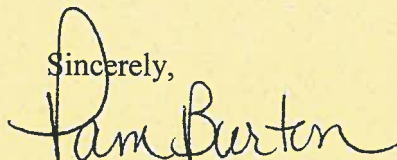
The proposed Utility Fund Budget includes \$504,479 for capital projects.

### **Budget Summary**

The total operating budget for the City of Athens for fiscal year 2011-2012 is \$14,557,966 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 2011-2012. 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** 0-25-11

**AN ORDINANCE ADOPTING A BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012, 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, 2011, and ending September 30, 2012, 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, 2011, and ending September 30, 2012 as submitted to Mayor and City Council by the City Administrator is hereby adopted and approved.

**SECTION 2:** That the sum of Eight Million, Eight Hundred Seventy-One Thousand, Ninety-Four Dollars (\$8,871,094) be appropriated out of the General Fund for payment of expenses.

**SECTION 3:** That the sum of Sixty-Five Thousand, Two Hundred Sixty-Nine Dollars (\$65,269) 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 Forty Thousand, Seven Hundred Dollars (\$240,700) be appropriated out of the Community Improvement Fund for the payment of expenses and to enhance and promote the tourism, convention, and hotel industries in the City of Athens.

**SECTION 5:** That the sum of Five Hundred Seventy-Five Thousand, Seven Hundred Ninety-Two Dollars (\$575,792) be appropriated out of the Debt Service Fund for the paying of accruing interest and principal on the General Obligation Bonds, Notes Payable and Capital Lease Obligations.

**SECTION 6:** That the sum of Five Hundred Eighty-One Thousand, Four Hundred Eighty-Eight Dollars (\$581,488) be appropriated out of the Utility Fund for the purpose of paying the principal and accruing interest and fees on the current Certificates of Obligation for improvements to the water and wastewater systems.

**SECTION 7:** That the sum of Four Million, Two Hundred Eighteen Thousand, Six Hundred Twenty-Four Dollars (\$4,218,624) be appropriated out of the Utility Fund for the operating expenses and capital improvements of the municipally owned utilities.

**SECTION 8:** That the sum of Five Thousand 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 9:** By the adoption of said annual budget, there is hereby appropriated for the purposes stated herein the sums set forth in the various activity accounts. The total sum appropriated for such accounts is divided to the extent only of the following classifications (a) Personnel Services, (b) Supplies, (c) Contractual and Other Operating Services, (d) Long Term Debt, (e) Capital Outlay, (f) Operating Transfers, (g) Flow Through Expenditures.

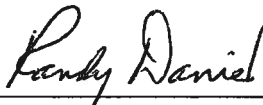
**SECTION 10:** Requisitions for encumbrances against, and the payment of money out of the various appropriations described in this ordinance shall be made by the City Administrator in accordance with provisions of the City Charter and State Law.

**SECTION 11:** The City Administrator is hereby directed to make the necessary entries on the books and accounts for the City to show the appropriations and allocations as set forth in this budget.

**SECTION 12:** This ordinance shall be and remain in full force and effect from and after its passage and approval by the City Council.

PASSED AND APPROVED ON FIRST READING THIS THE 22<sup>nd</sup> DAY OF AUGUST, 2011.

PASSED AND APPROVED ON SECOND AND FINAL READING THIS THE 12<sup>th</sup> DAY OF SEPTEMBER, 2011.



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

ATTEST:



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





- August 12**                    **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 1<sup>ST</sup> hearing).**  
*Place Public Hearing Notice on Web Site ( 7 Days prior to first hearing until*  
*after 2<sup>nd</sup> hearing).*
- August 17**                    **Regular Workshop 11:30 a.m.**  
**Present Final Draft of Proposed Budget To Council(If Necessary)**
- August 22**                    **Council Regular Session 5:30 p.m.**  
**Public Hearing on Budget**  
**1<sup>ST</sup> Public Hearing on Tax Increase**  
**1<sup>ST</sup> Reading Of Ordinance Adopting Budget**
- August 31**                    **Special Session 11:30 a.m.**  
**2<sup>ND</sup> Public Hearing on Tax Increase**
- September 2**                **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 7**                **Regular Workshop 11:30 a.m.**
- September 12**              **Council Regular Session 5:30 p.m.**  
**Final Reading Of Ordinance Adopting Budget**  
**Resolution Setting Tax Rate**  
**(Vote must be over 3 days but no more than 14 days after 2<sup>ND</sup> Public**  
**Hearing)**

## **THE BUDGET PROCESS**

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

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

### **LEGAL REQUIREMENTS**

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

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

## **BUDGETING BASICS**

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

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

The budget is built around four basic components:

- Funds
- Departments
- Revenues
- Expenditures

The following general descriptions of these elements may be useful.

### **BASIS OF ACCOUNTING**

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

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

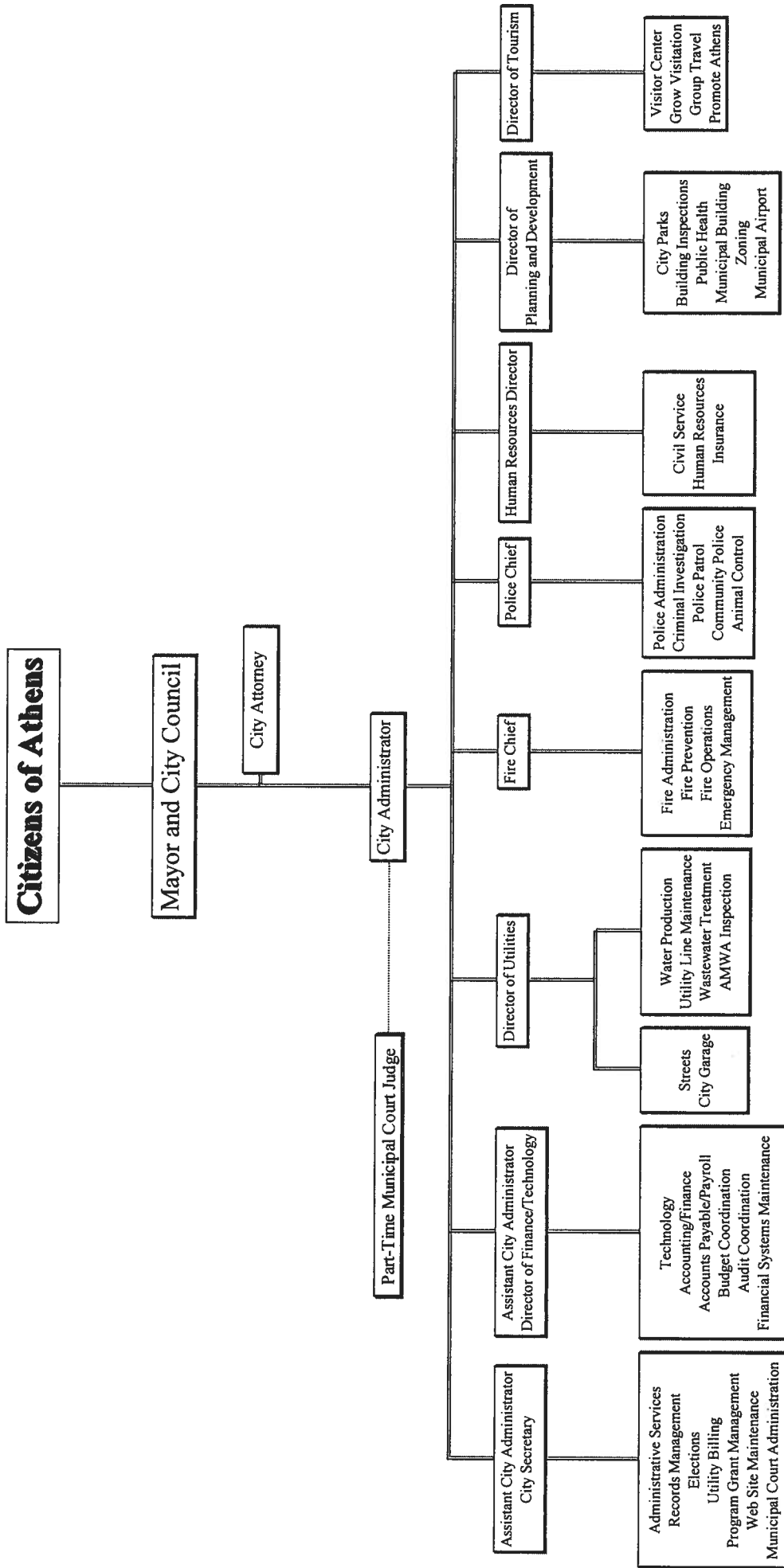
Expenditures include personal services, supplies, contractual services, transfers to other funds, capital outlays for fixed assets, and payments for the service of debt and aid to other organizations.

### **FUNDS**

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

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





**Consolidated Summary  
of  
Revenue and Expense**

Description	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
<b>REVENUES:</b>						
General Fund	7,452,937	8,107,489	7,555,541	7,968,113	8,339,417	8,726,090
Airport Fund	8,824	35,894	39,930	50,851	40,339	41,794
Community Improvement Fund	213,093	249,479	226,900	273,410	228,900	240,700
Debt Service Fund	516,999	492,437	548,993	579,350	581,454	561,552
Capital Projects		3,541		38,953		
Water/Sewer Bond Projects Fund	234,250	156,015	101,859	58,191		
Utility Fund	3,787,371	3,874,537	4,070,967	4,095,045	4,515,330	4,800,112
First Time Sewer Grant Fund		13,064	46,227	252,547		
Law Enforcement Grants		3,775	7,333	7,600		
TDHCA Home Grant		1,578	13,109	217,996		
Domestic Prep. Grants		57,903	11,046	4,402		
Airport Grants Fund	657,123	567,756		19,721		
Special Donations Fund		58,070	70,981	29,277		
Municipal Court Tech. Fees Fund		6,222	5,615	4,866	5,750	4,280
Local Forfeited Cash Fund		7,720	2,480	1,019		
Federal Forfeited Cash Fund		9,496	294	101		
<b>TOTAL REVENUE</b>	<b>12,969,597</b>	<b>13,644,976</b>	<b>12,701,274</b>	<b>13,601,444</b>	<b>13,709,190</b>	<b>14,374,528</b>
<b>EXPENDITURES:</b>						
General Fund	7,481,468	8,144,264	7,665,291	7,845,669	8,355,096	8,871,094
Airport Fund	14,520	9,219	9,693	19,614	56,135	65,269
Community Improvement Fund	213,093	249,430	245,731	237,358	214,393	240,700
Debt Service Fund	490,847	506,780	557,236	551,592	581,454	575,792
Capital Projects		1,152		37,461		
Water/Sewer Bond Projects Fund	1,034,347	1,047,127	1,494,299	943,603		
Utility Fund	3,787,371	3,988,818	4,155,348	4,207,223	4,515,330	4,800,112
First Time Sewer Grant Fund		8,598	39,275	250,082		
Law Enforcement Grants		3,775	7,333	7,600		
TDHCA Home Grant		1,578	11,978	217,996		
Domestic Prep. Grants		57,903	11,046	4,402		
Airport Grants Fund		630,931	10,184	31,147		
Special Donations Fund		51,762	153,827	53,415		
Municipal Court Tech. Fees Fund		4,780	3,477	4,407	5,750	5,000
Local Forfeited Cash Fund		0		2,997		
Federal Forfeited Cash Fund		0		9,891		
<b>TOTAL EXPENDITURE</b>	<b>13,021,646</b>	<b>14,706,118</b>	<b>14,364,718</b>	<b>14,424,457</b>	<b>13,728,158</b>	<b>14,557,967</b>
<b>VARIANCE</b>	<b>(152,049)</b>	<b>(1,061,142)</b>	<b>(1,663,444)</b>	<b>(823,014)</b>	<b>(18,968)</b>	<b>(183,439)</b>

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

## Expenditure Summary by Department

Department Name	Dept Number	Personal Services	Supplies	Contractual Services	Long Term Debt	Operating Transfers	Flow Through/Reserves Expenditures	Capital Improvements	Total
<b>General Fund</b>									
City Administrator	10	184,310	4,450	5,700					194,460
Legal	11		50	22,000					22,050
Personnel/Civil Service	12	114,122	5,940	50,085					170,147
Finance	14	202,138	8,200	46,868					257,206
Mayor/Council	15		400	32,500					32,900
City Secretary	16	200,532	2,850	20,415				19,000	242,797
Municipal Building	17	42,515	9,500	118,300					170,315
Community Services	20			117,000					117,000
Public Health	22	202,766	33,550	63,870					300,186
Inspection	24	179,100	4,825	8,150					192,075
Street	32	415,228	137,155	252,100				200,000	1,004,483
Parks	34	258,402	41,825	82,150					382,377
Garage	38	189,212	11,401	11,390					212,003
Fire Services	46	2,129,681	84,530	115,700				31,059	2,360,970
Animal Control	49	48,301	5,940	32,500					86,741
Municipal Court	50	85,523	5,605	12,110					103,238
Police Administration	51	244,564	7,050	7,400					259,014
Police Investigation	52	467,388	17,400	17,000					501,788
Police Patrol	53	1,318,316	96,400	21,600					1,436,316
Support Services	54	556,664	19,250	89,605					665,519
Reserves(Non-Departmental)	55		3,020	156,489					159,509
<b>Total General Fund</b>		<b>6,838,762</b>	<b>499,341</b>	<b>1,282,932</b>				<b>250,059</b>	<b>8,871,094</b>
<b>Utility Fund</b>									
Utility Administration	61	215,538	14,700	18,850					249,088
Water Production	62	355,511	129,550	330,091					815,152
Line Maintenance	63	465,965	273,984	40,615				444,479	1,225,043
Wastewater Treatment	65	377,341	100,810	423,806				60,000	961,957
Utility Billing	66	137,095	21,200	39,992					198,287
AMWA Inspection	67	58,635	20,150	13,156					91,941
Reserves(Non-Departmental)	69			27,156	581,488	650,000			1,258,644
<b>Total Utility Fund</b>		<b>1,610,085</b>	<b>560,394</b>	<b>893,666</b>	<b>581,488</b>	<b>650,000</b>		<b>504,479</b>	<b>4,800,112</b>
<b>Debt Service Fund</b>	68				575,792				575,792
<b>Airport Fund</b>	36		3,310	11,959		50,000			65,269
<b>Hotel/Motel Tax Fund</b>	72	96,349	7,250	137,101					240,700
<b>Capital Projects Fund</b>									
<b>Water/Sewer Bond Projects Fund</b>									
<b>First Time Sewer Grant</b>									
<b>TDHCA Grant</b>									
<b>Airport Grant Fund</b>									
<b>Municipal Court Tech. Fee Fund</b>				5,000					5,000
<b>Total All Funds</b>		<b>8,545,196</b>	<b>1,070,295</b>	<b>2,330,658</b>	<b>1,157,280</b>	<b>700,000</b>		<b>754,538</b>	<b>14,557,966</b>

## Schedule Of Capital Purchases By Department

Dept. Number	Department / Item	Account	Amount
16	<b>City Secretary</b>		
	Purchase of Election Equipment	516-6504	19,000
32	<b>Streets</b>		
	Street Maintenance Program	532-6520	200,000
46	<b>Fire</b>		
	Air Compressor to refill SCBA bottles - Station 1	546-6504	31,059
	<b>Total General Fund</b>		<u>250,059</u>

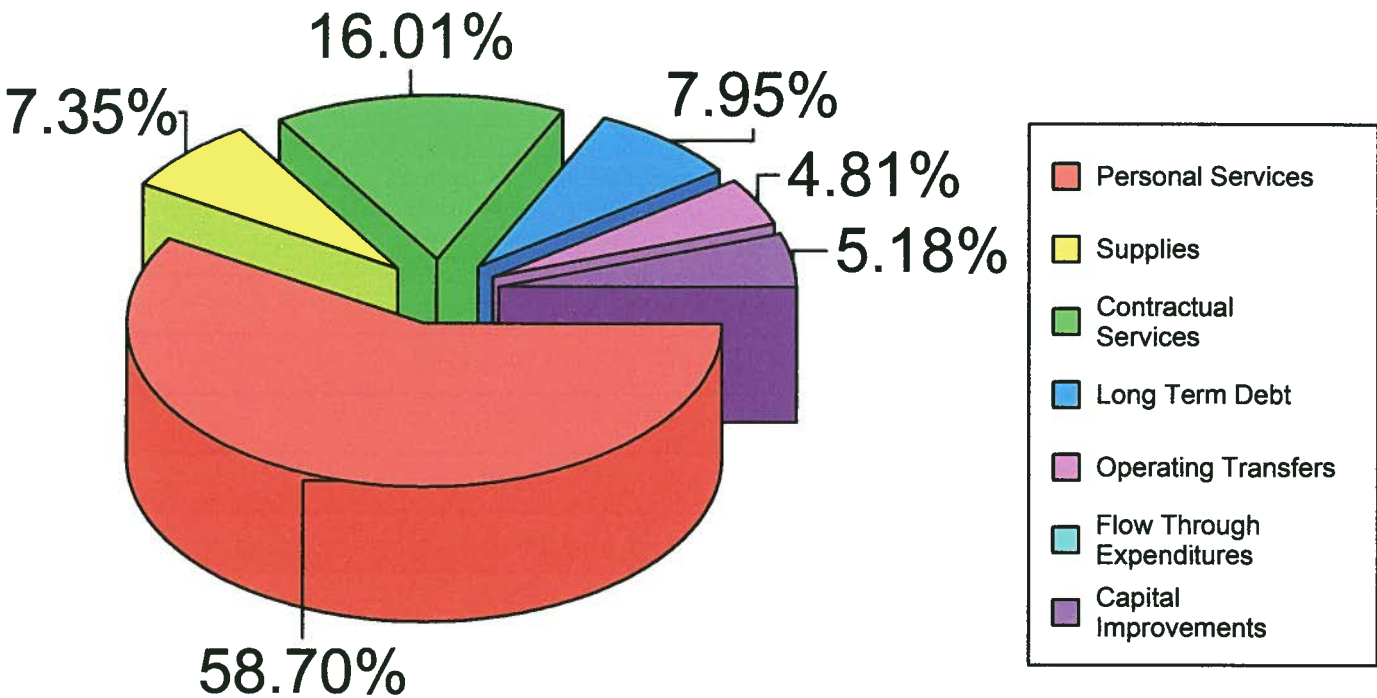


## Schedule Of Capital Purchases By Department

Dept. Number	Department / Item	Account	Amount
63	<b>Line Maintenance</b>		
	New Backhoe	563-6504	70,000
	Aries Seeker Sewer Camera	563-6504	9,580
	Water/WW Line Improvements and Replacements	563-6530	364,899
65	<b>Wastewater</b>		
	Hurley Lift Station Pump	565-6530	20,000
	West WW Plant Recirculation Pump	565-6530	20,000
	Back up Dimmutor for West WW Plant	565-6530	20,000
			<hr/>
	Total Utility Fund		<hr/> 504,479 <hr/>
	<b>Airport</b>		
			<hr/>
	Total Airport		0
			<hr/>
	<b>Total Capital</b>		<hr/> <b>754,538</b> <hr/>

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# EXPENSE BY CATEGORY 2011-12 BUDGET



**City Of Athens**  
**Estimated Cash and Cash Equivalents**  
**September 30, 2011**

	General Fund	Airport Fund	Community Improvement (Hotel/Motel)	General Obligation Debt Service Fund	Capital Projects Fund	Operation Downtown Fund	2000		2004		Utility Fund	Emergency Management Capital Grants	ETCOG Grant Fund	First Time Sewer Grant
							Water/Sewer Bond Capital Projects Fund	Water/Sewer Bond Capital Projects Fund						
<b>UNRESTRICTED</b>														
Cash Account	\$2,626,283										\$1,404,848			
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	3,953													
Texpool-Emergency Reserve	5,546													
Texpool-General Investments	5,322										8,794			
Total	\$2,642,074										\$1,414,242			
<b>RESTRICTED</b>														
Cash Account		\$148,459	\$157,230	\$20,461		\$120,948					\$1,256,450			
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 - Police Dept. General														
Cash - Police Tactical Team														
Flexible Benefit Trust Cash														
Cash Bond														
Texpool-General Investments											13,911			
Total		\$148,459	\$157,230	\$20,461		\$120,948					\$1,270,362			
All Total	\$2,642,074	\$148,459	\$157,230	\$20,461		\$120,948					\$1,270,362			



**City Of Athens**  
**Estimated Cash and Cash Equivalents**  
**September 30, 2011**

	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
<b>UNRESTRICTED</b>											
Cash Account											
Cash Drawer: Inspection Dept.											
Cash Drawer: Municipal Court											
Cash Drawer: Utility Billing											
Cash: Compost Site											
Petty Cash											
CD 388165											
Texpool-Capital Improvement											
Texpool-Emergency Reserve											
Texpool-General Investments											
Total											
<b>RESTRICTED</b>											
Cash Account											
Forfeited Cash	\$12,595		\$153				\$11,603	\$16,728		\$355	\$31,656
Cash - Kiwanis Park						\$15,795					
Cash - O.D. Baggett Park						\$10,000					
Cash - Fire Dept. General						\$7,570					
Cash - Fire Dept. Toys For Tots						\$28,123					
Cash - Fire Safety Programs						\$3,665					
Cash - EOC						\$11,539					
Cash - EOC Radio Equip											
Cash - Fire Equip. Specific						\$100					
Cash - Fire Clothing Other						\$5,221					
Cash - Police Dept. General											
Cash - Police Tactical Team											
Flexible Benefit Trust Cash										\$4,432	
Cash Bond											
Texpool-General Investments											
Total	\$12,595		\$153			\$82,033	\$11,603	\$16,728		\$4,787	\$31,656
All Total	\$12,595		\$153			\$82,033	\$11,603	\$16,728		\$4,787	\$31,656

## **TAX INFORMATION**

RESOLUTION  R-24-11

A RESOLUTION SETTING THE TAX RATE AND LEVY FOR THE CITY OF ATHENS, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011 AND ENDING SEPTEMBER 30, 2012, 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 2011 and beginning October 1, 2011 a property tax upon all taxable property within the City of Athens, Texas made taxable by law, and ad valorem shall be set at \$ .600387 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	.515045
Apportioned to Debt Service	.085342
Total Tax Rate	.600387

SECTION 2: THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED 9.07 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$51.00.

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 12<sup>TH</sup> DAY OF SEPTEMBER, 2011.

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

ATTEST:

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

### 2011 Property Tax Rates in City of Athens

This notice concerns the 2011 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.

<b>Last year's tax rate:</b>	
Last year's operating taxes	\$2,946,659
Last year's debt taxes	\$558,999
Last year's total taxes	\$3,505,658
Last year's tax base	\$634,995,544
Last year's total tax rate	\$0.552076/\$100
<b>This year's effective tax rate:</b>	
Last year's adjusted taxes (after subtracting taxes on lost property)	\$3,472,953
+ This year's adjusted tax base (after subtracting value of new property)	\$630,913,504
=This year's effective tax rate	\$0.550464/\$100
(Maximum rate unless unit publishes notices and holds hearings.)	
<b>This year's rollback tax rate:</b>	
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)	\$4,037,088
+ This year's adjusted tax base	\$630,913,504
=This year's effective operating rate	\$0.639880/\$100
x 1.08=this year's maximum operating rate	\$0.691070/\$100
+ This year's debt rate	\$0.085342/\$100
= This year's total rollback rate	\$0.776412/\$100
-Sales tax adjustment rate	\$0.176025/\$100
=Rollback tax rate	\$0.600387/\$100

#### Statement of Increase/Decrease

If City of Athens adopts a 2011 tax rate equal to the effective tax rate of \$0.550464 per \$100 of value, taxes would decrease compared to 2010 taxes by \$-9,388.

#### 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	14,240

#### Schedule B - 2011 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	320,000	98,100	700	418,800
Other General Obligation Debt	142,772	14,220	0	156,992
Total required for 2011 debt service				\$575,792
- Amount (if any) paid from Schedule A				\$14,240
- Amount (if any) paid from other resources				\$19,500
- Excess collections last year				\$0
= Total to be paid from taxes in 2011				\$542,052
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2011				\$0
= Total debt levy				\$542,052

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

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$1,118,019 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: 08/31/2011

CERTIFICATION OF 2011 APPRAISAL ROLL  
FOR

CITY OF ATHENS

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

CITY OF ATHENS

and constitutes the Appraisal Roll for

CITY OF ATHENS


---

2011 Appraisal Roll Information

Total Appraised Value \$ 953,571,562

Total Taxable Value \$ 634,745,864

7/20/2011  
Date

  
Bill Jackson, Chief Appraiser

Received by:

7/21/2011  
Date



---

Appraised Value

Taxable Value

HCAD - \$ 879,874,000

HCAD - \$ 561,121,608

TYP - \$ 73,697,562

TYP - \$ 73,624,256

TOTAL \$ 953,571,562

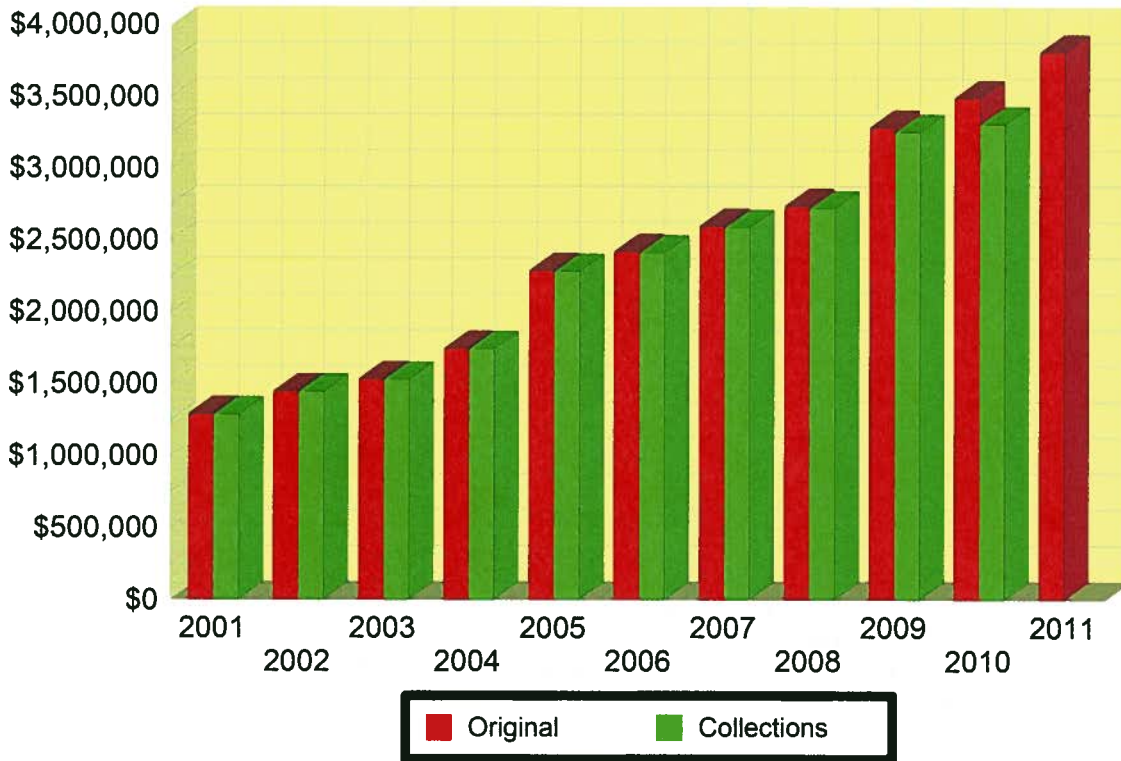
TOTAL \$ 634,745,864

FROZEN TAX CEILING \$  
FROZEN VALUE \$  
H/S CAP LOSS \$ 1,597,810  
AVG RESIDENTIAL VALUE  
MARKET \$76,481  
TAXABLE \$66,876

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

Year	Original Levy	Collections Thru 09/30/11	Percent of Collections	Tax Rate
2001	1,287,178	1,284,756	99.81%	0.30124
2002	1,446,313	1,443,775	99.82%	0.318653
2003	1,532,737	1,529,183	99.77%	0.343793
2004	1,744,514	1,741,082	99.80%	0.343793
2005	2,287,243	2,281,031	99.73%	0.443793
2006	2,420,355	2,412,161	99.66%	0.443793
2007	2,598,066	2,588,708	99.64%	0.443793
2008	2,737,689	2,722,369	99.44%	0.481808
2009	3,284,885	3,252,582	99.02%	0.518512
2010	3,491,511	3,306,550	94.70%	0.552076
2011	3,810,932	N/A	N/A	0.600387

Property Tax Levy/Collection  
Last Ten Years



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

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# **POLICIES AND PROCEDURES**

## POLICIES

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

### 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.

V.

**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 grant fund.



## Capital Improvement Program

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

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

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

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

Capital purchases include such items as:

- Vehicles
- Equipment
- Structures

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

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

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

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

### Bonds By Purpose

<b>Description</b>	<b>Purpose</b>	<b>Total Issue</b>	<b>Amount Outstanding 9/30/2012</b>
<b>Certificates of Obligation</b>			
Series 2000	Improvements to the North and West Wastewater treatment plants. Rehab Faulk and South water towers and Faulk street ground storage tank.	\$2,000,000	\$1,185,000
Series 2004	Water and wastewater system improvements and replacements.	\$5,500,000	\$3,555,000
<b>General Obligation Bonds</b>			
Series 1998	Street and Drainage Improvements Construction of a North Athens Fire Station Equipment for new Fire Station Retire Outstanding Series 1991 Bonds	\$5,060,000	\$2,075,000

## **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

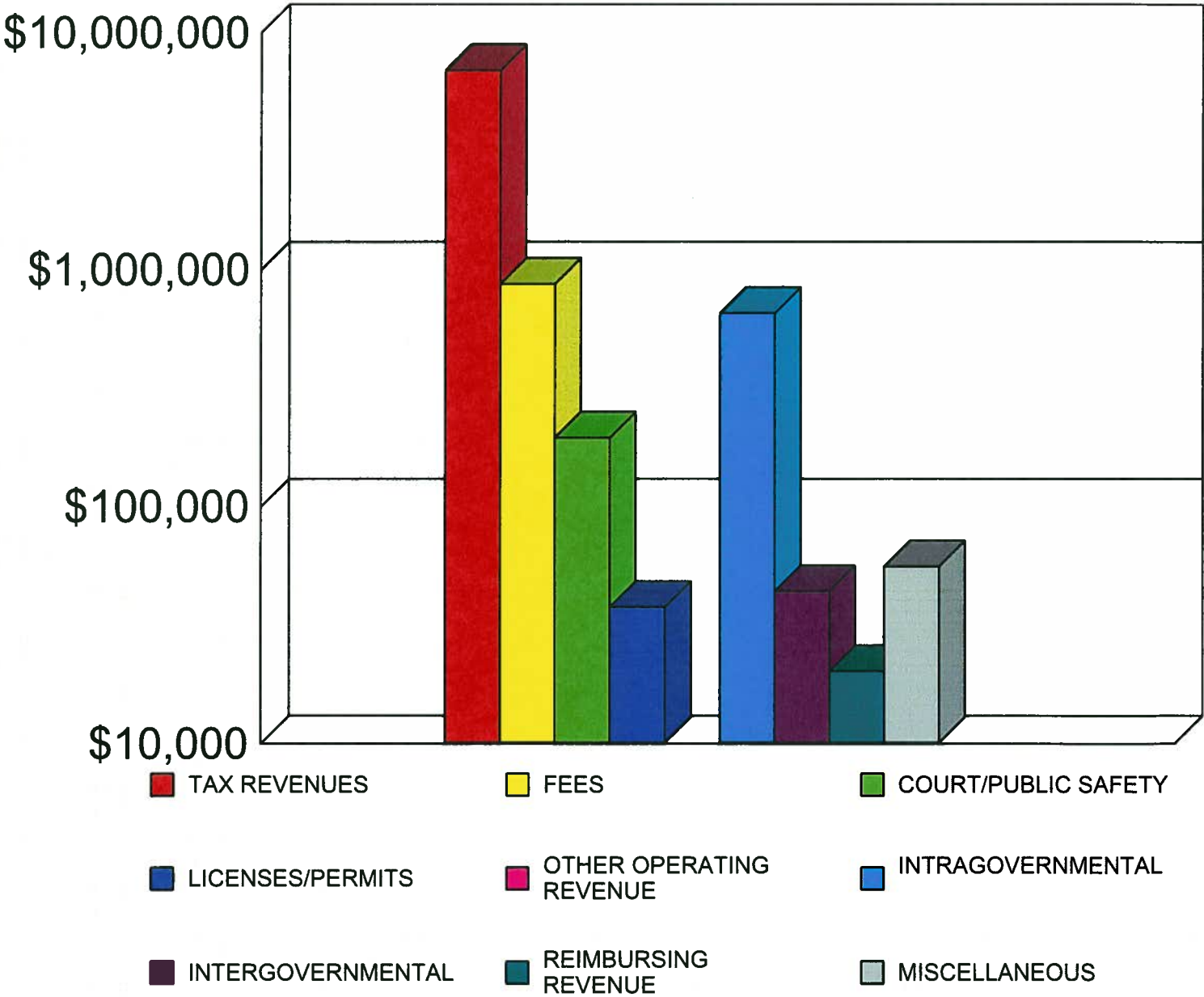
Account Number		2008-09 Actual	2009-10 Actual	2010-11 Est Act	2011-12 Budget
<b>TAXES</b>					
4011	Property Taxes-Current	2,269,566	2,594,480	2,616,160	3,268,880
4012	Property Taxes-Delinquent	55,276	47,014	50,000	50,000
4015	Penalty/Interest	39,691	36,504	45,000	45,000
4021	State Sales Tax	3,205,114	3,295,296	3,349,915	3,466,020
4022	State Mixed Drink Tax	23,324	24,726	24,000	24,000
	<b>TAX REVENUES</b>	<b>5,592,971</b>	<b>5,998,020</b>	<b>6,085,075</b>	<b>6,853,900</b>
<b>FEES</b>					
4100	Franchise Fees	741,821	698,785	750,000	750,000
4121	Franchise: Solid Waste	99,927	110,824	113,298	114,000
	<b>FEES</b>	<b>841,748</b>	<b>809,609</b>	<b>863,298</b>	<b>864,000</b>
<b>COURT/PUBLIC SAFETY</b>					
4201	Income From Fines/Other Court Fees	209,207	194,519	180,000	182,000
4201.1	Parking Meter Receipts				
4201.2	Five/Ten Percent Court Fees	6,359	5,302	5,000	5,000
4201.3	Time Payment Fees	5,000	4,376	4,800	4,800
4201.4	Failure To Appear Fees	1,206	972	1,000	1,000
4201.5	Child Safety Restraint Fee	315	350		
4201.8	Judicial Fee Retained	754	623	600	600
4201.9	Juror Reimbursement Fee	503	416	450	450
4220	Prisoner Fees				
4230	Fingerprinting Fees				
4240	Brady Bill Fees				
	<b>COURT/PUBLIC SAFETY</b>	<b>223,344</b>	<b>206,558</b>	<b>191,850</b>	<b>193,850</b>
<b>LICENSES AND PERMITS</b>					
4302	Electrician Licenses				
4345	Re-Zoning Fees	1,300	900	750	750
4361	Platting Fees	196	48		
4362	Permits-Miscellaneous	320	420	100	100
4365	Permits-Building	19,721	50,448	15,800	16,500
4366	Permits-Electrical	4,856	4,788	5,000	5,000
4367	Permits-Plumbing	5,091	4,614	5,500	5,500
4368	Permits-Mechanical	2,512	3,205	3,110	3,110
4369	Permits-Mobile Homes	25	125	50	50
4372	Permits-Tree Removal	75	50	50	50
4375	Permits-Burn	750	750	750	750
4376	Permits-Alcohol				2,000
4377	Permits-Moving	450	750	300	300
4378	Street Cutting	3,762	2,714	1,900	2,000
4379	Curb Cutting	140	165	200	200
4380	Bldg Line Variance	200	500	500	500
4399	Market Square/RV Fees	544	184	700	500
	<b>LICENSES/PERMITS</b>	<b>39,942</b>	<b>69,661</b>	<b>34,710</b>	<b>37,310</b>

## REVENUE

Account Number		2008-09 Actual	2009-10 Actual	2010-11 Est Act	2011-12 Budget
<b>OTHER OPERATING REVENUE</b>					
4499.1	Returned Check Fees	20	25	30	30
	<b>OTHER OPERATING REVENUE</b>	<b>20</b>	<b>25</b>	<b>30</b>	<b>30</b>
<b>INTRAGOVERNMENTAL</b>					
4531	Operating Transfer - Fund 31				
4540	Operating Transfer - Utility Fund	650,000	650,000	650,000	650,000
4550	Operating Transfer - Fund 50				
4551	Operating Transfer - Fund 51				
4553	Operating Transfer - Fund 53				
4554	Operating Transfer - Fund 54				
4558	Operating Transfer - Fund 58	10,184			
4559	Operating Transfer - Fund 59		16,846	5,600	
45592	Operating Transfer - Fund 592		2,997		
45593	Operating Transfer - Fund 593		9,892		
	<b>INTRAGOVERNMENTAL</b>	<b>660,184</b>	<b>679,735</b>	<b>655,600</b>	<b>650,000</b>
<b>INTERGOVERNMENTAL</b>					
4620	Cops Fast Grant Reimbursement				
4621	LEOSE Training Reimbursement	3,138	2,977	2,925	3,000
4622	Misc. Law Enforcement Grant				
4630	Emergency Management Reim.				
4631	AMWA Contract Fees	30,000	30,000	30,000	30,000
4633	County Fire Protection Service	10,400		10,400	10,500
	<b>INTERGOVERNMENTAL</b>	<b>43,538</b>	<b>32,977</b>	<b>43,325</b>	<b>43,500</b>
<b>REIMBURSING REVENUES</b>					
4710	Workers Compensation Reimb.		6,101	2,000	2,000
4711	Other Insurance Reimbursement	17,292	9,209		
4740	House Demolition	12,864	23,835	18,000	18,000
4760	Teletype Reimbursement				
4770	Grants Reimbursement				
4799	Other Reimbursing Revenue	529			
	<b>REIMBURSING REVENUE</b>	<b>30,685</b>	<b>39,145</b>	<b>20,000</b>	<b>20,000</b>
<b>MISCELLANEOUS</b>					
4801	Interest Income	97,373	98,366	71,000	35,000
4810	Lease: Parking Lot	500	500	500	500
4820	Compost Site Fees	11,208	11,724	12,000	12,000
4821	Auction Proceeds				
4898	Cash Over/Short	2	154		
4899	Miscellaneous Revenue	4,478	10,682	8,000	8,000
4999	Other Sources				
	<b>MISCELLANEOUS</b>	<b>113,561</b>	<b>121,426</b>	<b>91,500</b>	<b>55,500</b>
<b>OTHER FINANCING SOURCES</b>					
4910	Bond Proceeds				
4920	Note Proceeds				
4930	Donations	9,550	10,955	8,350	8,000
4931	Sale of Capital Assets				
	<b>Other Financing Sources</b>	<b>9,550</b>	<b>10,955</b>	<b>8,350</b>	<b>8,000</b>
	<b>GRAND TOTAL REVENUES</b>	<b>7,555,543</b>	<b>7,968,111</b>	<b>7,993,738</b>	<b>8,726,090</b>

# General Fund Revenues

2011-12

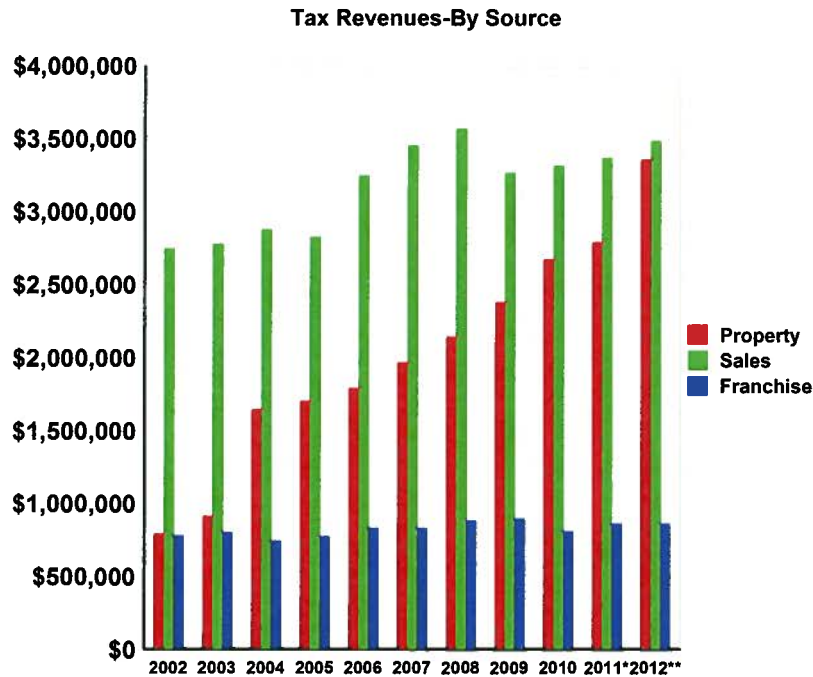


## General Fund Tax Revenues By Source Ten-Year Comparison

Fiscal Year	Property	Sales	Franchise	Total
2002	793,151	2,750,123	780,088	4,323,362
2003	915,944	2,781,363	804,312	4,501,619
2004	1,646,748	2,883,232	744,847	5,274,826
2005	1,705,763	2,828,910	776,492	5,311,166
2006	1,794,314	3,250,574	832,145	5,877,033
2007	1,970,147	3,457,243	832,123	6,259,513
2008	2,144,719	3,572,886	884,194	6,601,799
2009	2,382,547	3,271,566	895,552	6,549,665
2010	2,677,998	3,320,022	809,610	6,807,630
2011*	2,794,448	3,373,915	863,298	7,031,661
2012**	3,363,880	3,490,020	864,000	7,717,900
Total	22,189,659	34,979,854	9,086,661	66,256,175

\* Estimated

\*\*Proposed Budget

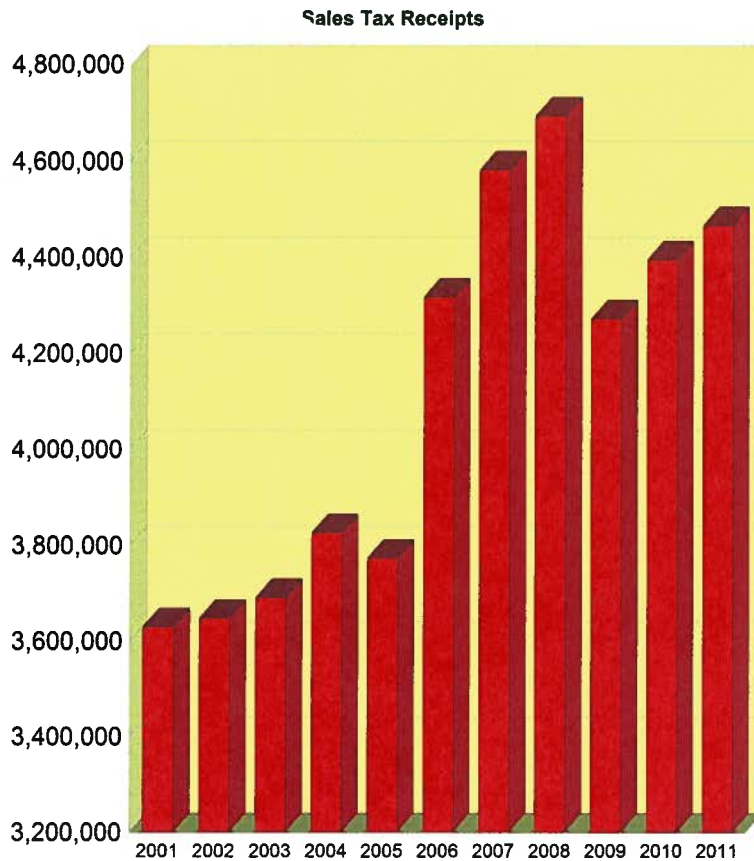


Property is all revenue derived from property taxes including penalty and interest.

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

Franchise includes all franchise fees.

## Sales Tax Collections



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

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

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

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

These figures do not include the State Mixed Drink taxes.

Fiscal Year	Sales Tax
2001	\$3,628,287
2002	\$3,646,244
2003	\$3,689,614
2004	\$3,824,801
2005	\$3,771,880
2006	\$4,316,041
2007	\$4,580,257
2008	\$4,692,908
2009	\$4,270,874
2010	\$4,393,728
2011	\$4,465,324



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# **EXPENDITURES**

### General Fund Expenditures-By Function Summary

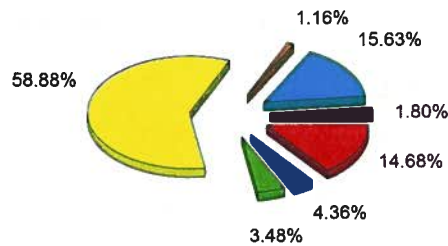
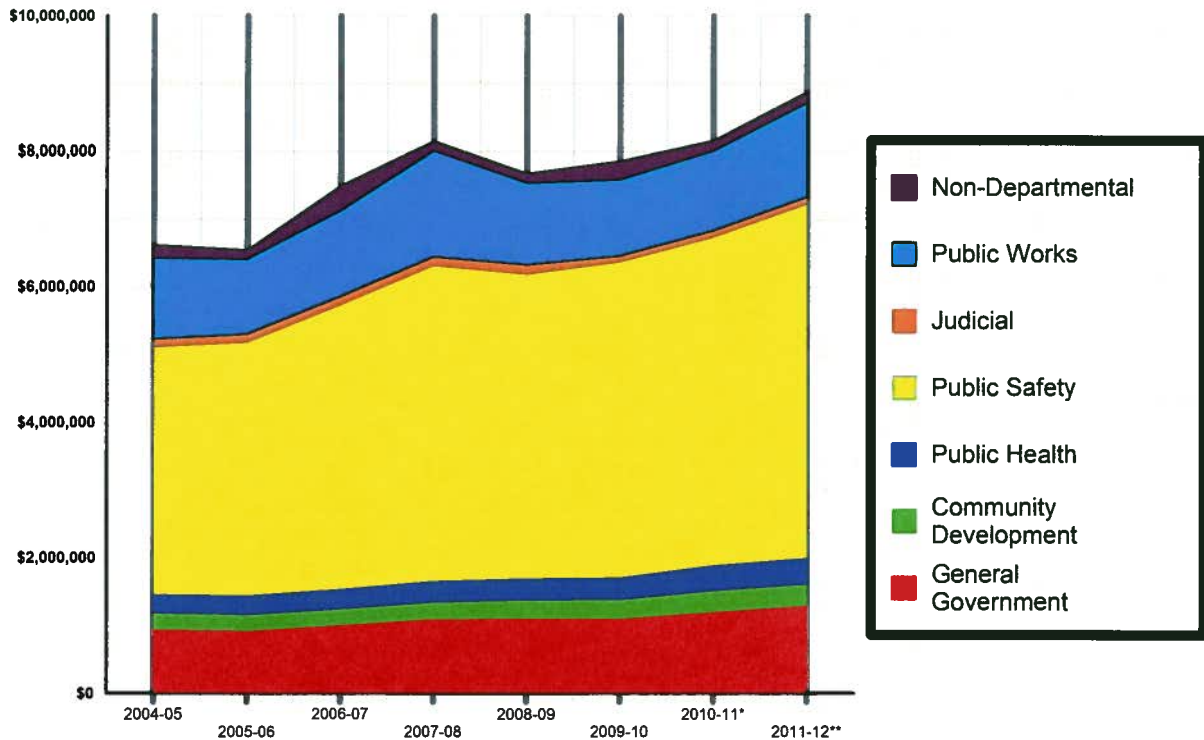
Fiscal Year	General Government	Community Development	Public Health	Public Safety	Judicial	Public Works	Non-Dept.	Total
2004-05	946,957	233,299	281,189	3,648,820	116,474	1,194,305	188,618	6,609,661
2005-06	928,974	229,996	286,080	3,732,764	120,133	1,106,348	132,937	6,537,232
2006-07	1,013,836	231,863	296,937	4,186,849	124,618	1,264,783	362,555	7,481,441
2007-08	1,100,838	241,083	316,670	4,651,065	131,113	1,563,142	140,355	8,144,266
2008-09	1,108,315	267,627	323,326	4,483,581	137,741	1,206,127	138,574	7,665,291
2009-10	1,108,330	274,095	330,763	4,652,325	91,158	1,119,761	269,235	7,845,667
2010-11*	1,207,135	307,242	375,369	4,839,115	96,981	1,178,711	149,103	8,153,656
2011-12**	1,301,878	309,075	386,927	5,223,607	103,238	1,386,860	159,509	8,871,094

\* Estimated

\*\*Proposed

### General Government Expenditures

By Function



**General Fund Expenditures Comparison By Function**

Department	Dept. No.	2009-10 Actual	2010-11 Budget	2010-11 Est.Actual	2011-12 Budget
<b>General Government:</b>					
Administration	10	170,548	181,558	184,924	194,460
Legal	11	15,413	22,050	22,050	22,050
Personnel/Civil Service	12	138,559	171,139	170,982	170,147
Finance	14	240,674	247,255	246,314	257,206
Mayor/Council	15	26,980	32,900	32,900	32,900
City Secretary	16	192,175	207,780	209,045	242,797
Municipal Building	17	131,979	182,216	150,490	170,315
City Garage	38	192,002	205,855	190,430	212,003
<b>TOTAL</b>		<b>1,108,330</b>	<b>1,250,753</b>	<b>1,207,135</b>	<b>1,301,878</b>
<b>Community Development:</b>					
Community Services	20	91,995	117,000	117,000	117,000
Planning and Inspection	24	182,100	192,900	190,242	192,075
<b>TOTAL</b>		<b>274,095</b>	<b>309,900</b>	<b>307,242</b>	<b>309,075</b>
<b>Public Health:</b>					
Public Health	22	254,380	300,060	292,290	300,186
Animal Control	49	76,383	83,722	83,079	86,741
<b>TOTAL</b>		<b>330,763</b>	<b>383,782</b>	<b>375,369</b>	<b>386,927</b>
<b>Public Works:</b>					
Street Department	32	779,722	837,606	822,300	1,004,483
Parks Department	34	340,039	376,052	356,411	382,377
<b>TOTAL</b>		<b>1,119,761</b>	<b>1,213,658</b>	<b>1,178,711</b>	<b>1,386,860</b>
<b>Public Safety:</b>					
Fire Department	46	2,035,929	2,204,891	2,104,402	2,360,970
Police Department	51-54	2,616,396	2,767,148	2,734,713	2,862,637
<b>TOTAL</b>		<b>4,652,325</b>	<b>4,972,039</b>	<b>4,839,115</b>	<b>5,223,607</b>
<b>Judicial</b>					
Municipal Court	50	91,158	96,486	96,981	103,238
		91,158	96,486	96,981	103,238
<b>Non-Departmental</b>					
Non-departmental	55	269,235	148,018	149,103	159,509
<b>TOTAL</b>		<b>269,235</b>	<b>148,018</b>	<b>149,103</b>	<b>159,509</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>7,845,667</b>	<b>8,374,636</b>	<b>8,153,656</b>	<b>8,871,094</b>

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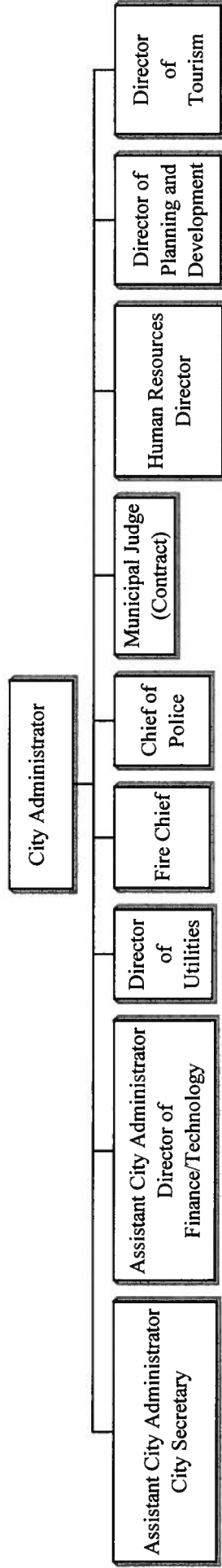
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\*Total Proposed Expenditures for New Budget Year

\*\* Total includes amendments through budget process.

# **DEPARTMENTAL EXPENSES**

# ADMINISTRATION



## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** CITY ADMINISTRATOR

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
 Department Number:

**Administration**  
**10**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	<b>129,595</b>	<b>138,198</b>	<b>147,946</b>	<b>159,390</b>	<b>165,568</b>	<b>173,058</b>	<b>172,774</b>	<b>184,310</b>
<b>Supplies</b>	<b>836</b>	<b>367</b>	<b>272</b>	<b>249</b>	<b>743</b>	<b>1,100</b>	<b>4,450</b>	<b>4,450</b>
<b>Contractual Services</b>	<b>4,843</b>	<b>6,238</b>	<b>3,993</b>	<b>5,559</b>	<b>4,239</b>	<b>7,400</b>	<b>7,700</b>	<b>5,700</b>
<b>Capital Improvements</b>								
<b>Total Expense</b>	<b>135,274</b>	<b>144,803</b>	<b>152,211</b>	<b>165,198</b>	<b>170,550</b>	<b>181,558</b>	<b>184,924</b>	<b>194,460</b>

**PERSONNEL**

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



Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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### ADMINISTRATION

#### *PERSONAL SERVICES*

510-6100	Longevity	1,200	1,200	1,200	1,200
510-6101	Salaries	118,066	122,059	122,059	129,231
510-6103	F I C A	9,035	10,187	10,154	10,735
510-6104	Group Insurance	6,177	6,444	6,780	7,421
510-6105	Retirement	21,050	23,096	23,021	25,712
510-6106	Workers Compensation	141	172	93	111
510-6109	Incentive Pay	899	900	467	900
510-6110	Vacation Buy Back				
610-6141	Car Allowance	9,000	9,000	9,000	9,000
	<b>TOTAL PERSONAL SERVICES</b>	<b>165,568</b>	<b>173,058</b>	<b>172,774</b>	<b>184,310</b>

#### *SUPPLIES*

510-6201	Office Supplies	146	150	150	150
510-6202	Operating Supplies				
510-6204	Small Tools & Equipment	352	100	3,600	3,600
510-6205	Postage	114	150		
510-6206	Subscriptions,Books,Periodicals	63	500	500	500
510-6208	Computer Software	68	200	200	200
	<b>TOTAL SUPPLIES</b>	<b>743</b>	<b>1,100</b>	<b>4,450</b>	<b>4,450</b>

#### *CONTRACTUAL SERVICES*

510-6301	Communication	246		300	300
510-6302	Travel and Training	1,816	4,000	4,000	3,000
510-6308	Repair and Maintenance				
510-6309	Rentals				
510-6310	Other Contractual Services				
510-6312	Professional Dues	1,749	1,400	1,400	1,400
510-6399	Miscellaneous	428	2,000	2,000	1,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>4,239</b>	<b>7,400</b>	<b>7,700</b>	<b>5,700</b>

#### *CAPITAL*

510-6504	Machinery & Equipment				
510-6505	Vehicles				
510-6508	Computer Equipment				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>170,550</b>	<b>181,558</b>	<b>184,924</b>	<b>194,460</b>

\*Includes amendments during fiscal year.

**LEGAL DEPARTMENT**

**City Attorney  
(Retainer)**

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

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Legal Department

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
 Department Number:

**Legal**  
**11**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>								
<b>Supplies</b>			52	2	48	50	50	50
<b>Contractual Services</b>	14,744	14,400	13,909	15,600	15,365	22,000	22,000	22,000
<b>Capital Improvements</b>	0	0	0					
<b>Total Expense</b>	<b>14,744</b>	<b>14,400</b>	<b>13,961</b>	<b>15,602</b>	<b>15,413</b>	<b>22,050</b>	<b>22,050</b>	<b>22,050</b>

**PERSONNEL**

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

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**LEGAL**

***PERSONAL SERVICES***

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

***SUPPLIES***

511-6201	Office Supplies				
511-6205	Postage				
511-6206	Subscriptions,Books,Periodicals	48	50	50	50
	<b>TOTAL SUPPLIES</b>	48	50	50	50

***CONTRACTUAL SERVICES***

511-6300	Professional Services		5,000	5,000	5,000
511-6302	Travel and Training	965	1,000	1,000	1,000
511-6310	Other Contractual Services	14,400	16,000	16,000	16,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	15,365	22,000	22,000	22,000

	<b>TOTAL EXPENDITURES</b>	15,413	22,050	22,050	22,050
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\*Includes amendments during fiscal year.

# **HUMAN RESOURCES DEPARTMENT**



## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** *Human Resources*

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
 Department Number:

**Human Resources**  
**12**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	74,545	79,418	89,940	97,536	101,825	107,189	107,032	114,122
<b>Supplies</b>	3,459	3,617	5,087	4,195	4,353	8,300	8,300	5,940
<b>Contractual Services</b>	21,910	70,122	47,203	34,285	31,662	55,650	55,650	50,085
<b>Capital Improvements</b>	518		700					
<b>Total Expense</b>	<b>100,432</b>	<b>153,157</b>	<b>142,930</b>	<b>136,016</b>	<b>137,840</b>	<b>171,139</b>	<b>170,982</b>	<b>170,147</b>

**PERSONNEL**

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



Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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## HUMAN RESOURCES DEPARTMENT

### *PERSONAL SERVICES*

512-6100	Longevity	660	708	708	756
512-6101	Salaries	71,598	73,938	73,938	78,284
512-6103	FICA	5,597	6,155	6,135	6,473
512-6104	Group Insurance	6,065	6,444	6,694	7,421
512-6105	Retirement	12,703	13,956	13,911	15,503
512-6106	Workers Compensation	141	172	93	111
512-6109	Incentive Pay	79	816	553	574
512-6110	Vacation Buy Back	1,382	1,400	1,400	1,400
512-6141	Car Allowance	3,600	3,600	3,600	3,600
	<b>TOTAL PERSONAL SERVICES</b>	<b>101,825</b>	<b>107,189</b>	<b>107,032</b>	<b>114,122</b>

### *SUPPLIES*

512-6201	Office Supplies	961	1,000	1,000	1,000
512-6202	Operating Supplies	891	2,200	2,200	2,000
512-6203	Repair & Maintenance Supplies				
512-6204	Small Tools & Equipment	270	2,000	2,000	300
512-6205	Postage	496	600	600	600
512-6206	Subscriptions, Books, Periodicals	1,710	2,000	2,000	1,600
512-6208	Computer Software	25	500	500	440
	<b>TOTAL SUPPLIES</b>	<b>4,353</b>	<b>8,300</b>	<b>8,300</b>	<b>5,940</b>

### *CONTRACTUAL SERVICES*

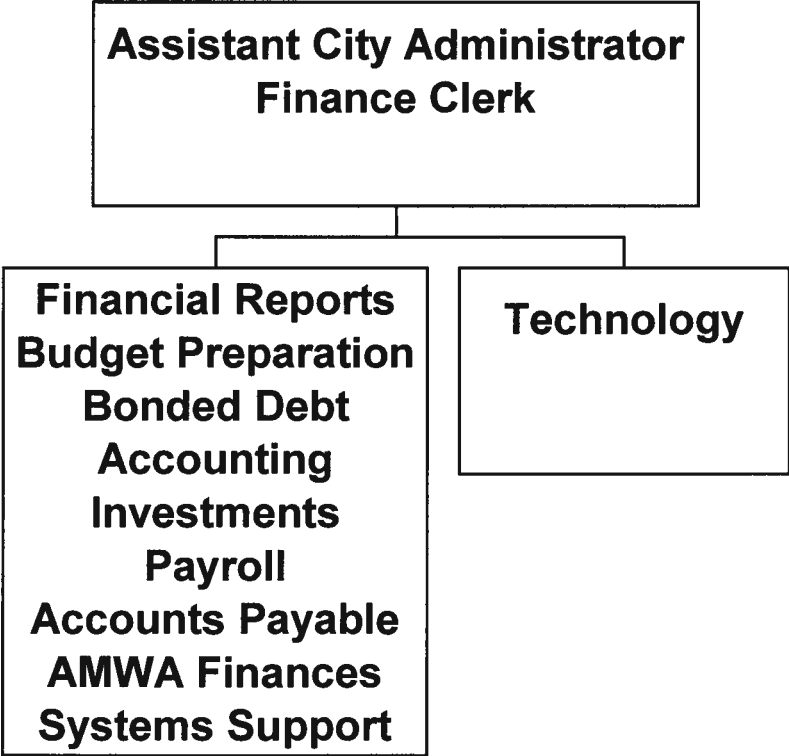
512-6300	Professional Services	23,654	45,000	45,000	40,000
512-6301	Communication	280	600	600	600
512-6302	Travel and Training	3,824	4,500	4,500	3,900
512-6303	Advertising	3,323	4,000	4,000	4,200
512-6304	Printing and Binding				
512-6308	Repair & Maintenance		500	500	435
512-6310	Other Contractual Service				
512-6311	Other Professional Serv.	41	150	150	150
512-6312	Professional Dues	540	700	700	700
512-6399	Miscellaneous		200	200	100
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>31,662</b>	<b>55,650</b>	<b>55,650</b>	<b>50,085</b>

### *CAPITAL*

512-6504	Machinery & Equipment				
512-6508	Computer Equipment				
512-6510	Furniture & Fixtures				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>137,840</b>	<b>171,139</b>	<b>170,982</b>	<b>170,147</b>

\*Includes amendments during fiscal year.

**FINANCE DEPARTMENT**



## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Finance

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
Department Number:

**Finance**  
**14**

**Expense Summary**

<b>Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	<b>158,453</b>	<b>168,653</b>	<b>184,222</b>	<b>179,816</b>	<b>188,850</b>	<b>192,202</b>	<b>192,708</b>	<b>202,138</b>
<b>Supplies</b>	<b>9,797</b>	<b>9,950</b>	<b>8,724</b>	<b>5,868</b>	<b>12,693</b>	<b>8,800</b>	<b>8,663</b>	<b>8,200</b>
<b>Contractual Services</b>	<b>34,031</b>	<b>33,412</b>	<b>40,300</b>	<b>35,511</b>	<b>39,132</b>	<b>46,253</b>	<b>44,943</b>	<b>46,868</b>
<b>Capital Improvements</b>		<b>2,642</b>	<b>515</b>					
<b>Total Expense</b>	<b>202,281</b>	<b>214,657</b>	<b>233,761</b>	<b>221,195</b>	<b>240,675</b>	<b>247,255</b>	<b>246,314</b>	<b>257,206</b>

**PERSONNEL**

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

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**FINANCE**

***PERSONAL SERVICES***

514-6100	Longevity	800	900	900	996
514-6101	Salaries	136,148	137,682	137,862	141,708
514-6102	Overtime				
514-6103	F I C A	10,410	10,953	10,993	11,361
514-6104	Group Insurance	12,023	12,888	12,905	14,842
514-6105	Retirement	23,259	24,835	24,925	27,210
514-6106	Workers Compensation	282	344	186	221
514-6109	Incentive Pay	510	1,000	530	1,000
514-6110	Vacation Buy Back	1,818		807	1,200
514-6111	Accrued Vacation Payout				
514-6141	Car Allowance	3,600	3,600	3,600	3,600
	<b>TOTAL PERSONAL SERVICES</b>	<b>188,850</b>	<b>192,202</b>	<b>192,708</b>	<b>202,138</b>

***SUPPLIES***

514-6201	Office Supplies	3,073	4,000	3,800	3,700
514-6202	Operating Supplies				
514-6203	Repair & Maintenance Supplies	34	500	200	400
514-6204	Small Tools & Equipment	5,228	500	450	500
514-6205	Postage	1,124	1,200	1,513	1,400
514-6206	Subscriptions,Books,Periodicals	1,995	1,600	1,200	1,200
514-6208	Computer Software	1,239	1,000	1,500	1,000
	<b>TOTAL SUPPLIES</b>	<b>12,693</b>	<b>8,800</b>	<b>8,663</b>	<b>8,200</b>

***CONTRACTUAL SERVICES***

514-6300	Professional Services	16,500	17,325	17,000	18,000
514-6301	Communication	1,958	2,000	1,970	2,000
514-6302	Travel and Training	2,924	4,000	4,000	4,000
514-6303	Advertising		100	118	120
514-6304	Printing and Binding	1,420	1,600	1,142	1,250
514-6308	Repair and Maintenance	15,315	19,378	19,378	19,948
514-6310	Other Contractual Service	200	600	400	400
514-6311	Other Professional Services				
514-6312	Professional Dues	815	950	935	950
514-6399	Miscellaneous		300		200
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>39,132</b>	<b>46,253</b>	<b>44,943</b>	<b>46,868</b>

***CAPITAL***

514-6504	Machinery & Equipment				
514-6508	Computer Equipment				
514-6510	Furniture & Fixtures				
514-6560	Capitalized Software				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>240,675</b>	<b>247,255</b>	<b>246,314</b>	<b>257,206</b>

\*Includes amendments during fiscal year

# **Mayor and City Council**

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** *Mayor and Council*

### **Department Purpose:**

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

### **Departmental Objectives:**

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

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

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>								
<b>Supplies</b>	<b>264</b>	<b>282</b>	<b>191</b>	<b>169</b>	<b>204</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>Contractual Services</b>	<b>33,988</b>	<b>26,088</b>	<b>25,305</b>	<b>26,540</b>	<b>26,776</b>	<b>32,500</b>	<b>32,500</b>	<b>32,500</b>
<b>Capital Improvements</b>								
<b>Total Expense</b>	<b>34,252</b>	<b>26,370</b>	<b>25,496</b>	<b>26,709</b>	<b>26,980</b>	<b>32,900</b>	<b>32,900</b>	<b>32,900</b>

**PERSONNEL**

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



Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**MAYOR/COUNCIL**

***SUPPLIES***

515-6201	Office Supplies	204	200	200	200
515-6204	Small Tools & Equipment				
515-6205	Postage		200	200	200
515-6206	Subscriptions,Books,Periodicals				
	<b>TOTAL SUPPLIES</b>	<b>204</b>	<b>400</b>	<b>400</b>	<b>400</b>

***CONTRACTUAL SERVICES***

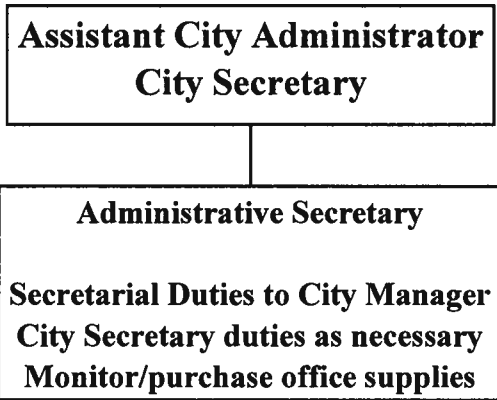
515-6300	Professional Services				
515-6301	Communication				
515-6302	Travel and Training	5,324	8,000	8,000	8,000
515-6303	Advertising				
515-6304	Printing & Binding				
515-6309	Rentals				
515-6310	Other Contractual Services	14,130	14,500	14,500	14,500
515-6312	Professional Dues	4,858	5,000	5,000	5,000
515-6313	Aid to Other Organizations				
515-6399	Miscellaneous	2,464	5,000	5,000	5,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>26,776</b>	<b>32,500</b>	<b>32,500</b>	<b>32,500</b>

***CAPITAL***

515-6504	Machinery & Equipment				
515-6506	Vehicles				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>26,980</b>	<b>32,900</b>	<b>32,900</b>	<b>32,900</b>

\*Includes amendments during fiscal year.

# **CITY SECRETARY**



## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** City Secretary

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:

City Secretary

Department Number:

16

Expense Summary

Expenditure Classification	2005-6 Actual	2006-7 Actual	2007-8 Actual	2008-9 Actual	2009-10 Actual	2010-11 Budget	2010-11 Est.Act.	2011-12 Budget
Personal Services	126,132	135,724	150,035	161,997	176,791	185,805	184,448	200,532
Supplies	2,743	1,880	2,401	1,441	2,974	2,850	2,850	2,850
Contractual Services	9,960	8,090	8,729	12,164	12,410	19,125	21,747	20,415
Capital Improvements			1,607					19,000
<b>Total Expense</b>	<b>138,835</b>	<b>145,694</b>	<b>162,772</b>	<b>175,602</b>	<b>192,175</b>	<b>207,780</b>	<b>209,045</b>	<b>242,797</b>

PERSONNEL

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

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est. Actual	2011-12 Budget
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**CITY SECRETARY**

**PERSONAL SERVICES**

516-6100	Longevity	778	876	876	972
516-6101	Salaries	126,725	130,864	130,864	138,555
516-6102	Overtime				
516-6103	F I C A	10,095	10,562	10,466	11,263
516-6104	Group Insurance	12,005	12,888	13,250	14,842
516-6105	Retirement	21,606	23,947	23,731	26,976
516-6106	Workers Compensation	282	344	186	221
516-6109	Incentive Pay	721	1,001	875	1,560
516-6110	Vacation Buy Back	379	1,123		1,943
516-6111	Accrued Vacation Payout				
516-6114	Accrued Comp Time Payout				
516-6141	Car Allowance	4,200	4,200	4,200	4,200
	<b>TOTAL PERSONAL SERVICES</b>	<b>176,791</b>	<b>185,805</b>	<b>184,448</b>	<b>200,532</b>

**SUPPLIES**

516-6201	Office Supplies	1,285	1,300	1,300	1,300
516-6203	Repair & Maintenance Supplies	77			
516-6204	Small Tools and Equipment	433			
516-6205	Postage	243	600	600	600
516-6206	Subscriptions,Books,Periodicals	887	650	650	650
516-6208	Computer Software	49	300	300	300
	<b>TOTAL SUPPLIES</b>	<b>2,974</b>	<b>2,850</b>	<b>2,850</b>	<b>2,850</b>

**CONTRACTUAL SERVICES**

516-6300	Professional Services			93	
516-6301	Communication	533	500	500	500
516-6302	Travel and Training	3,432	4,000	4,000	4,000
516-6303	Advertising	1,783	3,000	5,500	2,915
516-6304	Printing and Binding		2,400	4,500	3,250
516-6308	Repair and Maintenance	148	1,000	1,000	1,000
516-6310	Other Contractual Services	6,029	6,400	4,829	7,400
516-6311	Other Professional Service	400	1,025	525	550
516-6312	Professional Dues	85	400	400	400
516-6399	Miscellaneous		400	400	400
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>12,410</b>	<b>19,125</b>	<b>21,747</b>	<b>20,415</b>

**CAPITAL**

516-6502	Buildings				
516-6504	Machinery & Equipment				19,000
516-6508	Computer Equipment				
516-6510	Furniture & Fixtures				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>192,175</b>	<b>207,780</b>	<b>209,045</b>	<b>242,797</b>

\*Includes amendments during fiscal year.

# MUNICIPAL BUILDING

**Director of Planning and Development**

**Custodian**

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** *Municipal Building*

### **Department Purpose:**

- The Municipal Building department provides maintenance and support to the City Hall, 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**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	13,165	30,624	32,825	35,649	37,356	39,516	38,940	42,515
<b>Supplies</b>	9,705	8,925	11,354	6,455	5,586	10,500	10,050	9,500
<b>Contractual Services</b>	97,452	105,403	118,452	131,250	89,037	132,200	101,500	118,300
<b>Capital Improvements</b>	15,813	1,535	20,779					
<b>Total Expense</b>	<b>136,135</b>	<b>146,487</b>	<b>183,410</b>	<b>173,354</b>	<b>131,979</b>	<b>182,216</b>	<b>150,490</b>	<b>170,315</b>

**PERSONNEL**

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



Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**MUNICIPAL BUILDING**

**PERSONAL SERVICES**

517-6100	Longevity	168	216	216	264
517-6101	Salaries	24,504	25,286	25,286	26,773
517-6102	Overtime				
517-6103	F I C A	1,947	1,959	1,951	2,091
517-6104	Group Insurance	5,857	6,444	6,486	7,421
517-6105	Retirement	4,012	4,441	4,423	5,008
517-6106	Workers Compensation	868	1,070	578	661
517-6109	Incentive Pay		100		297
517-6110	Vacation Buy Back				
517-6111	Accrued Vacation Payout				
517-6141	Car Allowance				
	<b>TOTAL PERSONAL SERVICES</b>	<b>37,356</b>	<b>39,516</b>	<b>38,940</b>	<b>42,515</b>

**SUPPLIES**

517-6201	Office Supplies				
517-6202	Operating Supplies	3,067	4,250	4,250	3,750
517-6203	Repair/Maintenance Supplies	2,375	5,500	5,500	5,000
517-6204	Small Tools & Equipment	144	750	300	750
517-6205	Postage				
517-6206	Subscriptions,Books,Periodicals				
517-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>5,586</b>	<b>10,500</b>	<b>10,050</b>	<b>9,500</b>

**CONTRACTUAL SERVICES**

517-6300	Professional Services		300		
517-6301	Communication	29,657	32,000	32,000	32,000
517-6305	Electricity	39,579	42,000	42,000	42,000
517-6306	Natural Gas	2,580	2,500	1,400	2,500
517-6307	Water and Wastewater Services				
517-6308	Repair & Maintenance	15,217	45,000	25,000	40,500
517-6309	Rentals	1,597	10,300	1,000	1,200
517-6310	Other Contractual Services	407			
517-6312	Professional Dues				
517-6399	Miscellaneous		100	100	100
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>89,037</b>	<b>132,200</b>	<b>101,500</b>	<b>118,300</b>

**CAPITAL**

517-6502	Buildings				
517-6503	Imp. Other than Buildings				
517-6504	Machinery and Equipment				
517-6510	Furniture & Fixtures				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>131,979</b>	<b>182,216</b>	<b>150,490</b>	<b>170,315</b>

\*Includes amendments during fiscal year.

# **Community Services**

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Community Services

### **Department Purpose:**

- The Community Services Department is utilized to reflect expenditures of General Fund monies for "contract" services provided within the Community. This budget provides funding for the Cain Civic Center, the local Keep Athens Beautiful program 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: **Community Services**  
 Department Number: **20**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>								
<b>Supplies</b>								
<b>Contractual Services</b>	<b>78,047</b>	<b>91,554</b>	<b>77,711</b>	<b>95,425</b>	<b>91,995</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>
<b>Capital Improvements</b>								
<b>Total Expense</b>	<b>78,047</b>	<b>91,554</b>	<b>77,711</b>	<b>95,425</b>	<b>91,995</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>

**PERSONNEL**

**Position Classification**

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**None**

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**COMMUNITY SERVICES**

<b>CONTRACTUAL SERVICES</b>					
520-6313	Aid to Other Organizations	91,995	117,000	117,000	117,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>91,995</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>91,995</b>	<b>117,000</b>	<b>117,000</b>	<b>117,000</b>

\*Includes amendments during fiscal year.

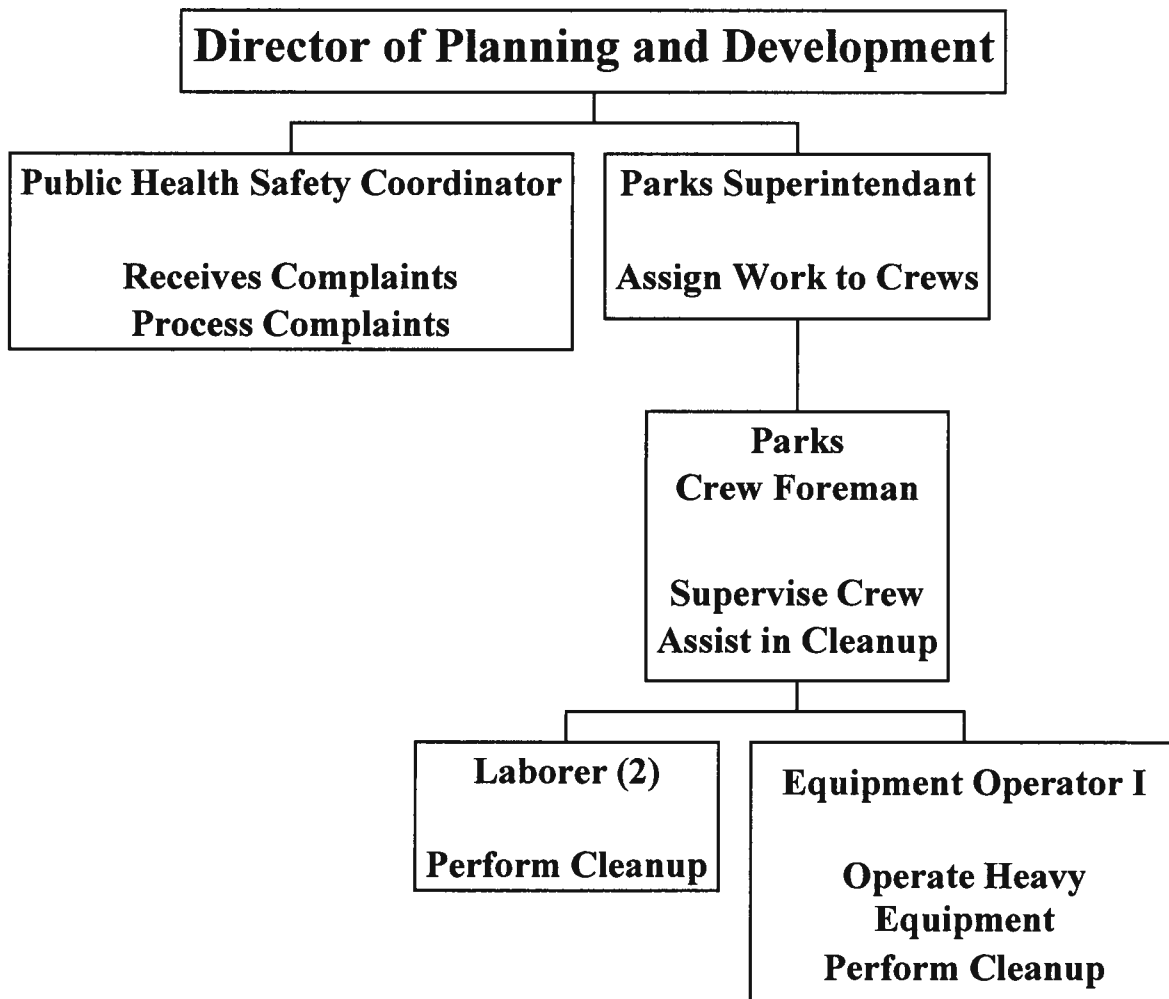
**2010 COMMUNITY SERVICES DISTRIBUTION BY ORGANIZATION**

Organization	Amount
Keep Athens Beautiful *	10,000
Library	7,000
Cain Center	100,000
<b>Total</b>	<b><u>117,000</u></b>

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

\$7,500 for Public Right of Way Maintenance

# PUBLIC HEALTH



## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Public Health

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
 Department Number:

**Public Health**  
**22**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	142,689	152,067	166,176	180,216	180,285	193,200	188,377	202,766
<b>Supplies</b>	23,430	19,025	22,372	14,808	20,781	29,550	31,550	33,550
<b>Contractual Services</b>	60,977	62,784	56,512	53,552	53,312	63,370	58,423	63,870
<b>Capital Improvements</b>	4,578					13,940	13,940	
<b>Total Expense</b>	<b>231,674</b>	<b>233,876</b>	<b>245,060</b>	<b>248,576</b>	<b>254,378</b>	<b>300,060</b>	<b>292,290</b>	<b>300,186</b>

**PERSONNEL**

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



Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**PUBLIC HEALTH**

**PERSONAL SERVICES**

522-6100	Longevity	1,522	1,764	1,764	1,956
522-6101	Salaries	121,802	127,463	127,463	132,045
522-6102	Overtime				
522-6103	F I C A	9,331	10,020	9,886	10,385
522-6104	Group Insurance	22,815	25,776	24,848	29,684
522-6105	Retirement	20,370	22,718	22,414	24,873
522-6106	Workers Compensation	2,951	3,709	2,002	2,073
522-6107	Unemployment				
522-6109	Incentive Pay	92	750		750
522-6110	Vacation Buy Back	1,402	1,000		1,000
522-6111	Accrued Vacation Payout				
522-6114	Accrued Comp Time Payout				
522-6141	Car Allowance				
	<b>TOTAL PERSONAL SERVICES</b>	<b>180,285</b>	<b>193,200</b>	<b>188,377</b>	<b>202,766</b>

**SUPPLIES**

522-6201	Office Supplies	422	500	500	500
522-6202	Operating Supplies	1,290	1,200	1,200	1,200
522-6203	Repair/Maint. Supplies	9,762	17,500	17,500	17,500
522-6204	Small Tools & Equipment	2,015	2,750	2,750	4,750
522-6205	Postage	1,986	1,500	3,600	3,600
522-6206	Subscriptions,Books,Periodicals				
522-6207	Fuel	5,183	6,000	6,000	6,000
522-6208	Computer Software	123	100		
	<b>TOTAL SUPPLIES</b>	<b>20,781</b>	<b>29,550</b>	<b>31,550</b>	<b>33,550</b>

**CONTRACTUAL SERVICES**

522-6300	Professional Services	4,237	5,000	5,000	5,000
522-6301	Communication	684	700	700	700
522-6302	Travel and Training	494	1,000	53	1,000
522-6303	Advertising	9,809	7,200	4,500	4,500
522-6305	Electricity				
522-6308	Repair and Maintenance	490	1,300	6,000	4,500
522-6309	Rentals	593	1,000	1,000	1,000
522-6310	Other Contractual Service	35,924	40,000	40,000	40,000
522-6311	Other Professional Service	1,081	7,000	1,000	7,000
522-6312	Professional Dues		170	170	170
522-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>53,312</b>	<b>63,370</b>	<b>58,423</b>	<b>63,870</b>

**CAPITAL**

522-6501	Land				
522-6503	Improvement Other Than Buildings				
522-6504	Machinery & Equipment				
552-6508	Vehicles		13,940	13,940	
522-6508	Computer Equipment				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>13,940</b>	<b>13,940</b>	<b>0</b>

<b>TOTAL EXPENDITURES</b>	<b>254,378</b>	<b>300,060</b>	<b>292,290</b>	<b>300,186</b>
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\*Includes amendments during fiscal year.

# INSPECTION DEPARTMENT

**Director of Planning and Development**

**Building Inspector**

**Perform City Inspections**

**Issue Permits**

**Zoning**

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Inspection

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
 Department Number:

**Inspection**  
**24**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	140,274	130,080	150,773	163,130	172,346	178,375	177,379	179,100
<b>Supplies</b>	5,596	4,450	4,605	4,063	3,828	4,575	4,913	4,825
<b>Contractual Services</b>	5,453	5,802	7,994	5,011	5,927	9,950	7,950	8,150
<b>Capital Improvements</b>	625							
<b>Total Expense</b>	<b>151,948</b>	<b>140,332</b>	<b>163,372</b>	<b>172,204</b>	<b>182,101</b>	<b>192,900</b>	<b>190,242</b>	<b>192,075</b>

**PERSONNEL**

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

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**INSPECTION**

**PERSONAL SERVICES**

524-6100	Longevity	768	864	864	748
524-6101	Salaries	126,551	128,680	128,680	126,118
524-6102	Overtime				
524-6103	F I C A	9,888	10,063	10,061	9,935
524-6104	Group Insurance	12,028	12,888	12,648	14,842
524-6105	Retirement	20,940	22,816	22,585	23,795
524-6106	Workers Compensation	875	1,064	574	662
524-6107	Unemployment				
524-6109	Incentive Pay	963	1,000	667	1,000
524-6110	Vacation Buy Back	333	1,000	1,300	2,000
524-6111	Accrued Vacation Payout				
	<b>TOTAL PERSONAL SERVICES</b>	<b>172,346</b>	<b>178,375</b>	<b>177,379</b>	<b>179,100</b>

**SUPPLIES**

524-6201	Office Supplies	341	400	400	400
524-6202	Operating Supplies	258	250	250	250
524-6203	Repair/Maint. Supplies	324	600	600	600
524-6204	Small Tools & Equipment		200	200	200
524-6205	Postage	209	225	225	225
524-6206	Subscriptions,Books, Periodicals	48	550	638	550
524-6207	Fuel	2,648	2,250	2,500	2,500
524-6208	Computer Software		100	100	100
	<b>TOTAL SUPPLIES</b>	<b>3,828</b>	<b>4,575</b>	<b>4,913</b>	<b>4,825</b>

**CONTRACTUAL SERVICES**

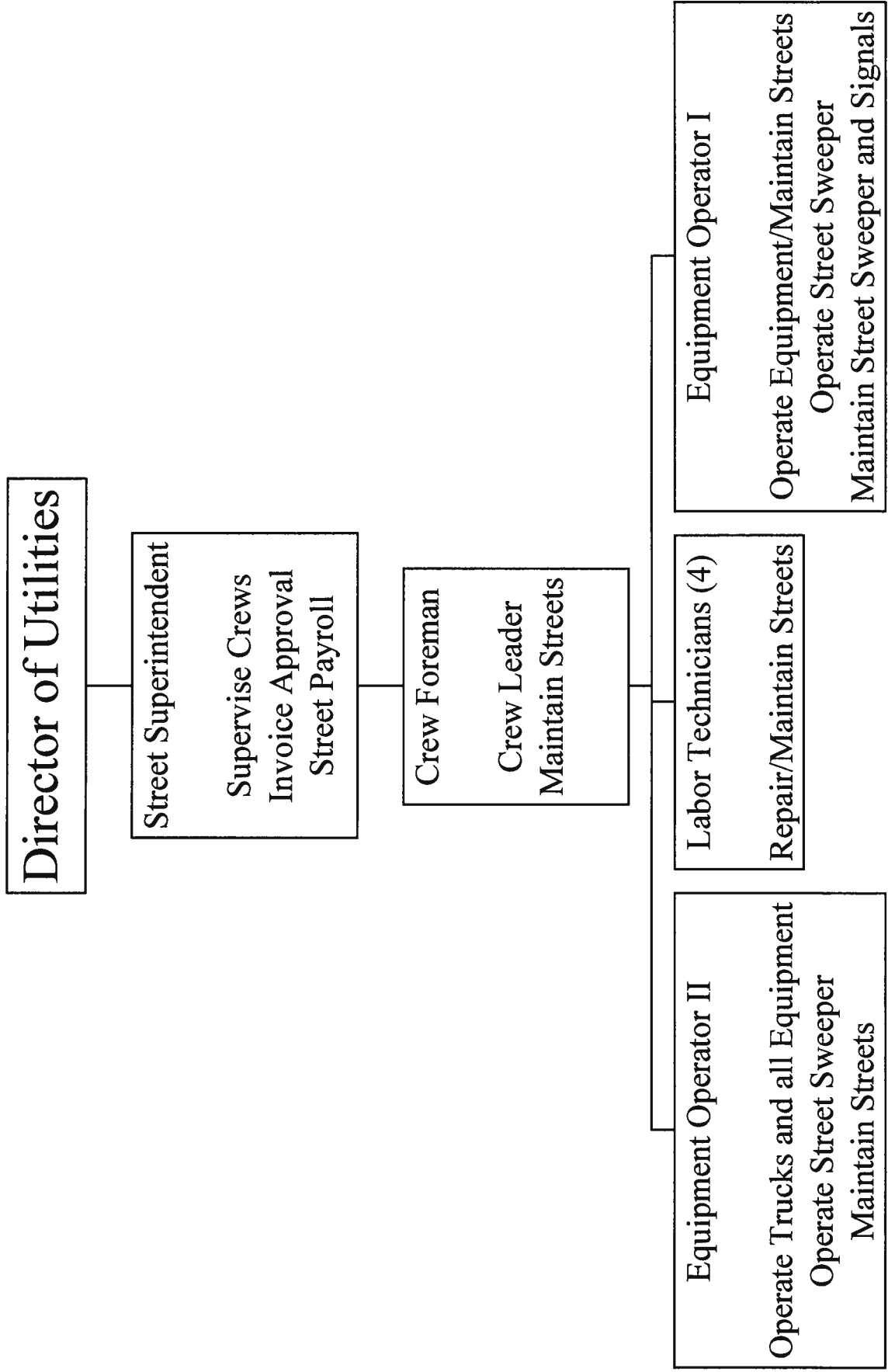
524-6300	Professional Services	20	200	150	200
524-6301	Communication	574	900	900	900
524-6302	Travel and Training	2,955	4,000	2,500	3,000
524-6303	Advertising	1,315	1,800	1,800	1,800
524-6304	Printing and Binding	330	800	800	500
524-6308	Repair and Maintenance	351	1,600	1,200	1,200
524-6309	Rentals	168	150	300	150
524-6310	Other Contractual Service	9			
524-6312	Professional Dues	205	500	300	400
524-6320	Federal/State Licensing				
524-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>5,927</b>	<b>9,950</b>	<b>7,950</b>	<b>8,150</b>

**CAPITAL**

524-6504	Machinery & Equipment				
524-6506	Vehicles				
524-6508	Computer Equipment				
524-6510	Furniture & Fixtures				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>182,101</b>	<b>192,900</b>	<b>190,242</b>	<b>192,075</b>

\*Includes amendments during fiscal year.

STREETS DEPARTMENT



## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Streets

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**STREETS**

**PERSONAL SERVICES**

532-6100	Longevity	3,078	3,368	3,368	3,088
532-6101	Salaries	257,859	262,458	262,458	261,371
532-6102	Overtime	838	2,000	1,500	2,000
532-6103	F I C A	19,676	20,665	20,665	20,694
532-6104	Group Insurance	46,787	51,552	49,570	59,368
532-6105	Retirement	42,798	46,853	46,855	49,564
532-6106	Workers Compensation	21,600	24,855	13,414	15,093
532-6107	Unemployment				
532-6109	Incentive Pay	846	1,000	927	1,200
532-6110	Vacation Buy Back	606	700	606	750
532-6111	Accrued Vacation Payout			1,258	1,500
532-6113	Holiday Premium Pay	44	100		100
532-6114	Accrued Compensatory Time Pay		500	19	500
	<b>TOTAL PERSONAL SERVICES</b>	<b>394,132</b>	<b>414,051</b>	<b>400,640</b>	<b>415,228</b>

**SUPPLIES**

532-6201	Office Supplies	290	500	500	500
532-6202	Operating Supplies	18,508	20,000	20,000	13,000
532-6203	Repair & Maint Supplies	81,653	82,000	92,000	78,000
532-6204	Small Tools & Equipment	2,823	3,000	3,500	5,500
532-6205	Postage		55		55
532-6206	Subscriptions,Book,Periodicals				
532-6207	Fuel	31,746	55,000	49,000	40,000
532-6208	Computer Software	63	100		100
	<b>TOTAL SUPPLIES</b>	<b>135,083</b>	<b>160,655</b>	<b>165,000</b>	<b>137,155</b>

**CONTRACTUAL SERVICES**

532-6300	Professional Sevices		500		500
532-6301	Communication	1,172	1,600	1,220	1,200
532-6302	Travel and Training	40	300	40	500
532-6303	Advertising	104	400		400
532-6305	Electricity	235,680	244,000	240,000	236,000
532-6308	Repair and Maintenance	3,844	7,000	7,000	5,000
532-6309	Rentals	1,766	2,000	1,400	1,400
532-6310	Other Contractual Sevice	7,225	7,000	7,000	7,000
532-6311	Other Professtional Service				
532-6313	Aid to Other Organization				
532-6399	Miscellaneous		100		100
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>249,831</b>	<b>262,900</b>	<b>256,660</b>	<b>252,100</b>

**CAPITAL**

532-6504	Machinery & Equipment				
532-6506	Vehicles	677			
532-6508	Computer Equipment				
532-6520	Public Facilities: Roads				200,000
	<b>TOTAL CAPITAL</b>	<b>677</b>	<b>0</b>	<b>0</b>	<b>200,000</b>

<b>TOTAL EXPENDITURES</b>	<b>779,723</b>	<b>837,606</b>	<b>822,300</b>	<b>1,004,483</b>
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\*Includes amendments during fiscal year.



Department Name:  
 Department Number:

**Streets**  
**32**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
Personal Services	351,683	320,931	340,328	383,241	394,132	414,051	400,640	415,228
Supplies	100,805	113,770	131,511	119,760	135,083	160,655	165,000	137,155
Contractual Services	227,105	222,909	265,826	240,433	249,831	262,900	256,660	252,100
Capital Improvements	102,064	226,864	433,350	126,420	677			200,000
<b>Total Expense</b>	<b>781,657</b>	<b>884,474</b>	<b>1,171,015</b>	<b>869,854</b>	<b>779,723</b>	<b>837,606</b>	<b>822,300</b>	<b>1,004,483</b>

**PERSONNEL**

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

**PARKS DEPARTMENT**

**Director of Planning and Development**

**Parks Superintendent**

**Supervise Crews  
Invoice Approval  
Parks Payroll**

**Crew Forman**

**Crew Leader  
Maintain Parks  
Maintain Airport Grounds**

**Laborers (3)**

**Maintain Parks  
Maintain Airport Grounds  
Repair Equipment**

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Parks

### **Department Purpose:**

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

### **Departmental Objectives:**

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

**Parks  
34**

Department Number:

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	224,513	237,589	250,678	234,187	222,018	246,177	241,011	258,402
<b>Supplies</b>	35,833	37,494	44,328	37,462	39,133	42,075	41,400	41,825
<b>Contractual Services</b>	64,344	57,906	72,704	64,623	69,439	87,800	74,000	82,150
<b>Capital Improvements</b>		47,325	24,415		9,450			
<b>Total Expense</b>	<b>324,690</b>	<b>380,314</b>	<b>392,125</b>	<b>336,272</b>	<b>340,040</b>	<b>376,052</b>	<b>356,411</b>	<b>382,377</b>

**PERSONNEL**

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

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**PARKS**

**PERSONAL SERVICES**

534-6100	Longevity	2,782	2,976	2,976	3,228
534-6101	Salaries	147,477	158,780	158,780	165,147
534-6102	Overtime		1,500		1,500
534-6103	F I C A	11,918	12,734	12,563	13,240
534-6104	Group Insurance	30,130	32,220	32,554	37,105
534-6105	Retirement	24,515	28,872	28,485	31,712
534-6106	Workers Compensation	4,684	5,895	3,181	3,270
534-6107	Unemployment				
534-6109	Incentive Pay	512	1,200	472	1,200
534-6110	Vacation Buy Back		2,000	2,000	2,000
534-6111	Accrued Vacation Payout				
534-6113	Holiday Premium Pay				
534-6114	Accrued Comp Time Pay				
	<b>TOTAL PERSONAL SERVICES</b>	<b>222,018</b>	<b>246,177</b>	<b>241,011</b>	<b>258,402</b>

**SUPPLIES**

534-6201	Office Supplies	21	175	100	175
534-6202	Operating Supplies	5,585	6,000	6,000	5,750
534-6203	Repair & Maint Supplies	19,897	20,000	20,000	18,000
534-6204	Small Tools & Equipment	1,409	1,800	1,200	3,800
534-6205	Postage	12,161	14,000	14,000	14,000
534-6206	Subscriptions,Books,Periodicals				
534-6207	Fuel				
534-6208	Computer Software	60	100	100	100
	<b>TOTAL SUPPLIES</b>	<b>39,133</b>	<b>42,075</b>	<b>41,400</b>	<b>41,825</b>

**CONTRACTUAL SERVICES**

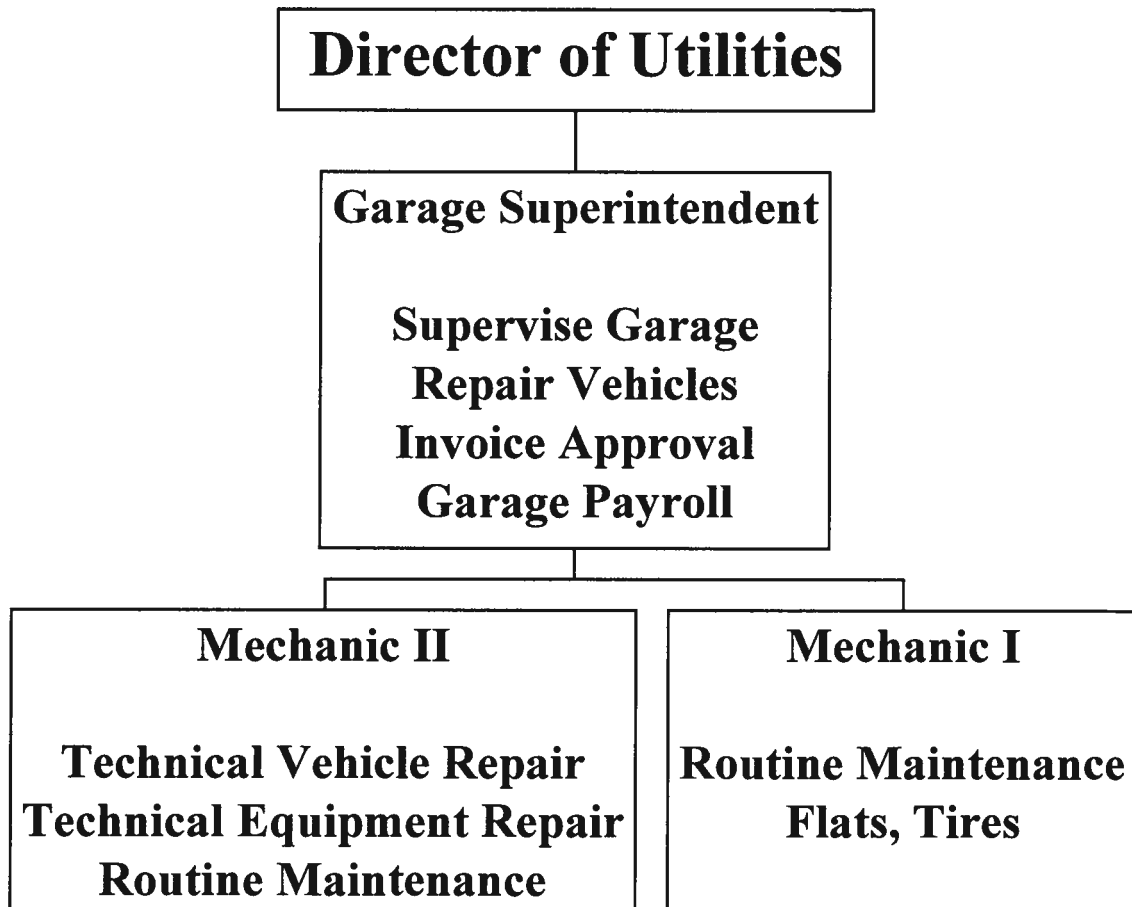
534-6300	Professional Services				
534-6301	Communication	1,270	1,600	1,400	1,400
534-6302	Travel and Training	72	750	150	750
534-6303	Advertising				
534-6305	Electricity	57,251	58,000	58,000	58,000
534-6306	Natural Gas	391	550	350	500
534-6308	Repair and Maintenance	6,765	23,000	10,000	17,400
534-6309	Rentals	1,081	1,300	1,300	1,300
534-6310	Other Contractual Service	2,609	2,600	2,800	2,800
534-6311	Other Professional Service				
534-6312	Professional Dues				
534-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>69,439</b>	<b>87,800</b>	<b>74,000</b>	<b>82,150</b>

**CAPITAL**

534-6502	Buildings				
534-6503	Impr. Other Than Buildings				
534-6504	Machinery & Equipment	9,450			
534-6506	Vehicles				
534-6508	Computer Equipment				
	<b>TOTAL CAPITAL</b>	<b>9,450</b>			
	<b>TOTAL EXPENDITURES</b>	<b>340,040</b>	<b>376,052</b>	<b>356,411</b>	<b>382,377</b>

\*Includes amendments during fiscal year.

# CITY GARAGE



## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** City Garage

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
 Department Number:

**City Garage**  
**38**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	149,524	154,900	165,678	175,495	179,009	183,501	180,588	189,212
<b>Supplies</b>	5,458	5,184	5,738	4,341	4,170	9,062	3,450	11,401
<b>Contractual Services</b>	7,649	7,931	10,694	8,869	8,826	13,292	6,392	11,390
<b>Capital Improvements</b>	4,390		4,190	5,936				
<b>Total Expense</b>	<b>167,021</b>	<b>168,015</b>	<b>186,300</b>	<b>194,641</b>	<b>192,005</b>	<b>205,855</b>	<b>190,430</b>	<b>212,003</b>

**PERSONNEL**

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



Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**CITY GARAGE**

**PERSONAL SERVICES**

538-6100	Longevity	2,678	2,824	2,824	2,968
538-6101	Salaries	123,654	122,978	122,978	125,438
538-6102	Overtime	106	500		500
538-6103	F I C A	9,837	9,763	9,695	9,972
538-6104	Group Insurance	17,797	19,332	19,664	22,263
538-6105	Retirement	20,700	22,135	21,982	23,885
538-6106	Workers Compensation	3,443	4,655	2,512	2,733
538-6107	Unemployment				
538-6109	Incentive Pay	219	219	358	358
538-6110	Vacation Buy Back	575	1,095	575	1,095
538-6111	Accrued Vacation Payout				
538-6113	Holiday Premium Pay				
	<b>TOTAL PERSONAL SERVICES</b>	<b>179,009</b>	<b>183,501</b>	<b>180,588</b>	<b>189,212</b>

**SUPPLIES**

538-6201	Office Supplies	64	195	25	195
538-6202	Operating Supplies	918	1,000	750	1,000
538-6203	Repair & Maint Supplies	1,075	2,313	1,000	2,313
538-6204	Small Tools & Equipment	591	829	540	1,689
538-6205	Postage				
538-6206	Subscriptions,Books,Periodicals	125	200	50	200
538-6207	Fuel	1,397	4,375	1,010	3,875
538-6208	Computer Software		150	75	2,129
	<b>TOTAL SUPPLIES</b>	<b>4,170</b>	<b>9,062</b>	<b>3,450</b>	<b>11,401</b>

**CONTRACTUAL SERVICES**

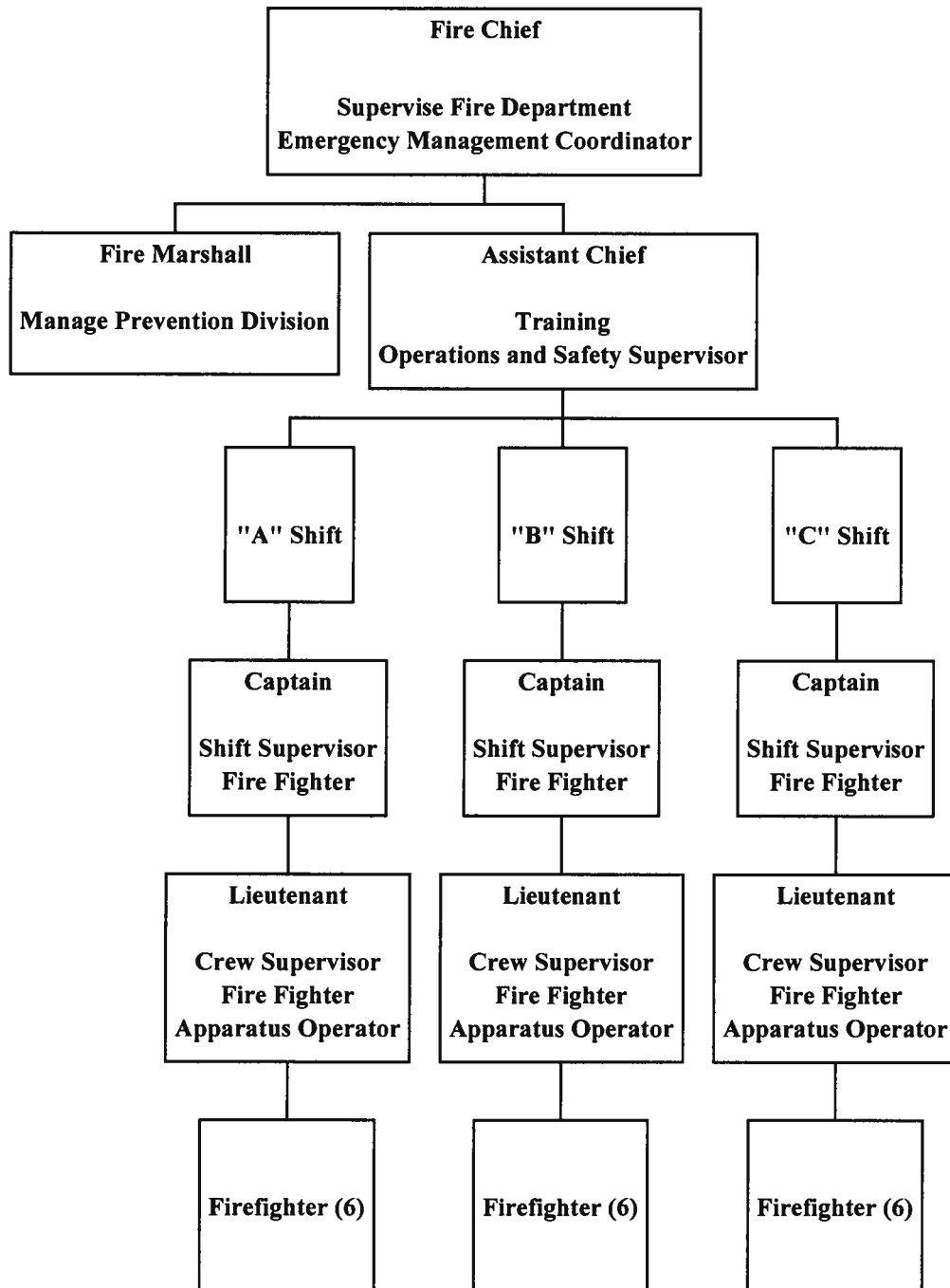
538-6300	Professional Service				
538-6301	Communication	1,188	1,200	1,200	1,200
538-6302	Travel and Training	230	400	150	400
538-6303	Advertising				
538-6305	Electricity	3,786	4,200	1,597	4,200
538-6306	Natural Gas	2,105	3,900	1,050	3,400
538-6308	Repair and Maintenance	227	1,500	850	600
538-6309	Rentals	1,281	1,500	1,500	1,500
538-6310	Other Contractual Service	9	552	25	50
538-6311	Other Professional Service				
538-6399	Miscellaneous		40	20	40
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>8,826</b>	<b>13,292</b>	<b>6,392</b>	<b>11,390</b>

**CAPITAL**

538-6502	Buildings				
538-6504	Machinery & Equipment				
538-6506	Vehicles				
538-6508	Computer Equipment				
	<b>TOTAL CAPITAL</b>				
	<b>TOTAL EXPENDITURES</b>	<b>192,005</b>	<b>205,855</b>	<b>190,430</b>	<b>212,003</b>

\*Includes amendments during fiscal year.

# FIRE & RESCUE SERVICES



# DEPARTMENTAL PURPOSE AND OBJECTIVES

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

## **Department Purpose:**

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

## **Departmental Objectives:**

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

Department Name:  
 Department Number:

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

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	1,564,065	1,695,162	1,810,919	1,911,774	1,871,588	2,016,841	1,964,761	2,129,681
<b>Supplies</b>	48,246	88,101	70,621	67,534	61,070	59,550	59,747	84,530
<b>Contractual Services</b>	91,089	93,477	103,072	101,705	103,273	119,600	79,894	115,700
<b>Capital Improvements</b>	12,505	6,804	349,140			8,900	8,885	31,059
<b>Operating Transfers</b>								
<b>Total Expense</b>	<b>1,715,905</b>	<b>1,883,544</b>	<b>2,333,752</b>	<b>2,081,013</b>	<b>2,035,931</b>	<b>2,204,891</b>	<b>2,113,287</b>	<b>2,360,970</b>

**PERSONNEL**

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

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**FIRE & RESCUE SERVICES**

**PERSONAL SERVICES**

546-6100	Longevity	9,776	10,864	10,864	12,024
546-6101	Salaries	1,223,748	1,297,481	1,297,481	1,355,534
546-6102	Overtime	40,798	35,000	32,500	37,000
546-6103	F I C A	102,219	110,794	108,256	115,776
546-6104	Group Insurance	159,712	173,988	174,430	200,367
546-6105	Retirement	221,195	251,205	245,450	277,295
546-6106	Workers Compensation	32,007	32,569	21,518	22,831
546-6107	Unemployment				
546-6108	Step Up Pay	446	1,000	512	1,000
546-6109	Incentive Pay	23,542	24,640		25,640
546-6110	Vacation Buy Back	3,418	3,000	1,000	3,000
546-6111	Accrued Vacation Payout	2,491	2,500	3,500	3,000
546-6112	Accrued Sick Leave Payout	924	16,800	15,000	16,800
546-6113	Holiday Premium Pay	49,782	57,000	53,750	59,414
546-6114	Accrued Compensatory Time Pay	1,530		500	
546-6115	On Call Pay				
	<b>TOTAL PERSONAL SERVICES</b>	<b>1,871,588</b>	<b>2,016,841</b>	<b>1,964,761</b>	<b>2,129,681</b>

**SUPPLIES**

546-6201	Office Supplies	2,206	2,200	2,866	2,200
546-6202	Operating Supplies	18,672	20,450	17,555	37,550
546-6203	Repair & Maint Supplies	8,592	11,050	12,500	13,050
546-6204	Small Tools & Equipment	14,154	8,850	8,850	13,430
546-6205	Postage	353	250	66	250
546-6206	Subscriptions,Books,Periodicals	285	600	250	600
546-6207	Fuel	15,836	15,000	16,260	16,000
546-6208	Computer Software	972	1,150	1,400	1,450
	<b>TOTAL SUPPLIES</b>	<b>61,070</b>	<b>59,550</b>	<b>59,747</b>	<b>84,530</b>

**CONTRACTUAL SERVICES**

546-6300	Professional Services	1,481	6,000	750	4,000
546-6301	Communication	19,963	20,100		20,000
546-6302	Travel and Training	16,056	20,120	19,000	22,370
546-6303	Advertising				
546-6304	Printing & Binding		275	44	275
546-6305	Electricity	20,552	21,000	18,500	21,500
546-6306	Natural Gas	4,031	5,500	3,500	5,000
546-6308	Repair and Maintenance	29,698	23,700	26,500	24,700
546-6309	Rentals	2,587	2,405	2,400	2,005
546-6310	Other Contractual Services	5,117	17,500	6,500	12,500
546-6311	Other Professional Service				
546-6312	Professional Dues	3,376	2,500	2,600	2,850
546-6399	Miscellaneous	412	500	100	500
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>103,273</b>	<b>119,600</b>	<b>79,894</b>	<b>115,700</b>

**CAPITAL**

546-6503	Impr. Other Than Buildings				
546-6504	Machinery & Equipment		8,900	8,885	31,059
546-6506	Vehicles				
546-6508	Computer Equipment				
546-6510	Furniture & Fixtures				
	<b>TOTAL CAPITAL</b>		<b>8,900</b>	<b>8,885</b>	<b>31,059</b>

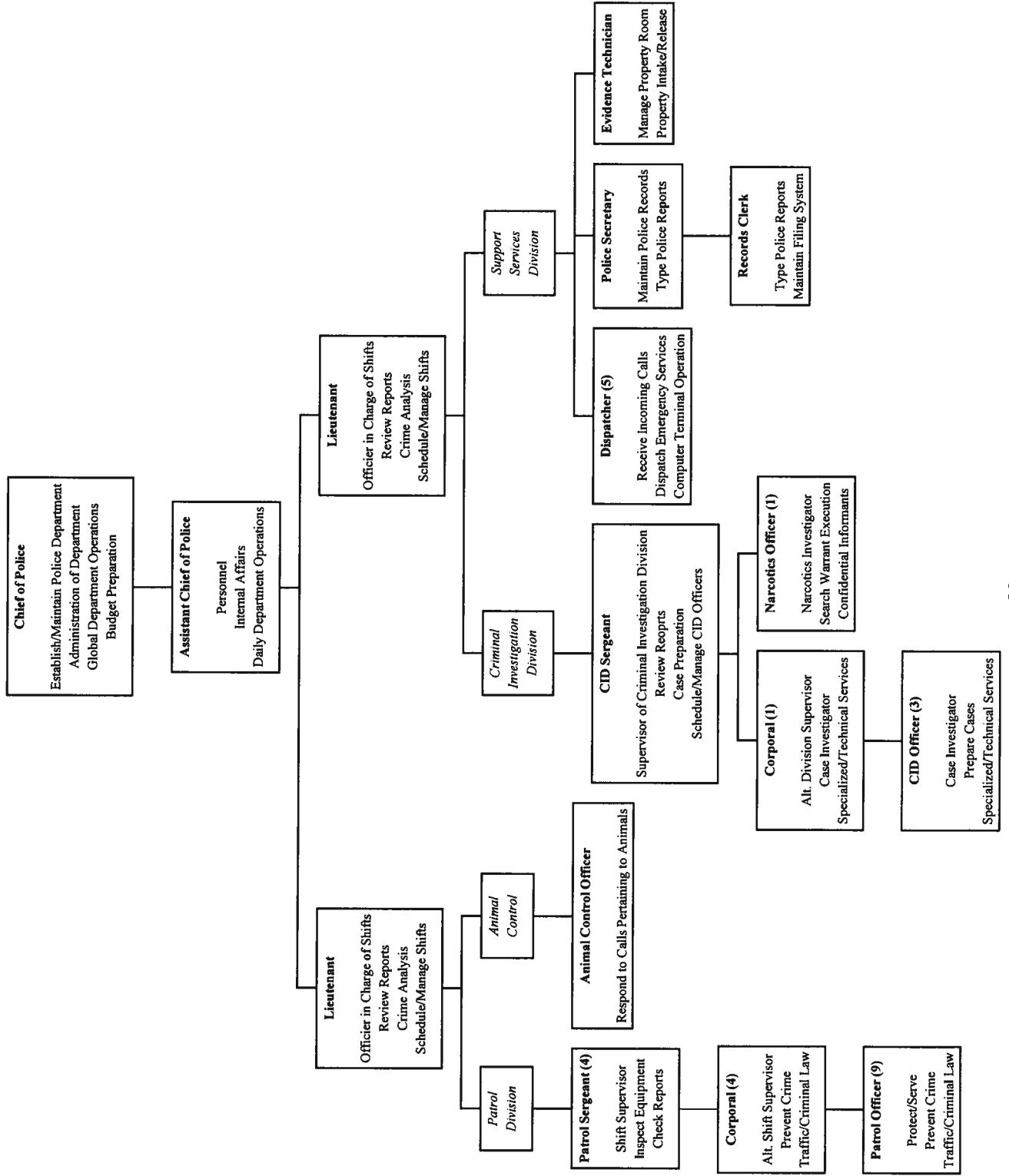
**OPERATING TRANSFERS**

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

<b>TOTAL EXPENDITURES</b>	<b>2,035,931</b>	<b>2,204,891</b>	<b>2,113,287</b>	<b>2,360,970</b>
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\*Includes amendments during fiscal year.

# POLICE SERVICES



## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** *Police Services*

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
Department Number:

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

**Expense Summary**

2005-6 Classification	2005-6 Actual	2006-7 Actual	2007-8 Actual	2008-9 Actual	2009-10 Actual	2010-11 Budget	2010-11 Est.Act.	2011-12 Budget
Personal Services	1,751,434	1,936,812	2,038,720	2,185,401	2,351,411	2,477,858	2,450,888	2,586,932
Supplies	111,913	100,596	114,851	100,594	114,839	139,400	133,593	140,100
Contractual Services	89,649	91,967	80,475	98,825	91,895	139,152	139,494	135,605
Capital Improvements	63,863	173,938	81,887	14,599	54,455	10,738	10,738	
Operating Transfers			1,376	3,156	3,800			
<b>Total Expense</b>	<b>2,016,859</b>	<b>2,303,313</b>	<b>2,317,309</b>	<b>2,402,575</b>	<b>2,616,400</b>	<b>2,767,148</b>	<b>2,734,713</b>	<b>2,862,637</b>

**PERSONNEL**

<u>Position Classification</u>	<b>Total</b>
Chief of Police	1
Assistant Chief of Police	1
Lieutenant	2
Sergeant	5
Corporal	5
Police Officer	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	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**POLICE ADMINISTRATION**

***PERSONAL SERVICES***

551-6100	Longevity	1,422	1,520	1,520	1,616
551-6101	Salaries	158,507	163,744	163,744	173,364
551-6102	Overtime				
551-6103	F I C A	12,658	13,075	13,075	13,818
551-6104	Group Insurance	12,172	12,888	13,404	14,842
551-6105	Retirement	26,521	29,645	29,645	33,096
551-6106	Workers Compensation	2,815	3,630	1,959	2,178
551-6107	Unemployment				
551-6109	Incentive Pay	2,455	2,800	2,800	2,800
551-6110	Vacation Buy Back	563	2,400	2,400	2,400
551-6111	Accrued Vacation Payout				
551-6112	Accrued Sick Leave Payout				
551-6113	Holiday Premium Pay	103	450	450	450
551-6114	Accrued Compensatory Time Pay				
551-6120	Salaries (Part-Time)				
	<b>TOTAL PERSONAL SERVICES</b>	<b>217,216</b>	<b>230,152</b>	<b>228,997</b>	<b>244,564</b>

***SUPPLIES***

551-6201	Office Supplies				
551-6202	Operating Supplies	2,048	1,500	1,500	1,500
551-6203	Repair & Maint Supplies	195	1,000	1,000	1,000
551-6204	Small Tools & Equipment	341	2,500	2,500	1,000
551-6205	Postage				
551-6206	Subscriptions,Books,Periodicals	424	200	200	1,000
551-6207	Fuel	2,055	2,550	2,550	2,550
551-6208	Computer Software	100			
	<b>TOTAL SUPPLIES</b>	<b>5,163</b>	<b>7,750</b>	<b>7,750</b>	<b>7,050</b>

***CONTRACTUAL SERVICES***

551-6300	Professional Services	237	500	500	500
551-6301	Communication	1,017	900	1,030	800
551-6302	Travel and Training	2,741	4,000	4,000	4,000
551-6303	Advertising				
551-6304	Printing and Binding				
551-6305	Electricity				
551-6308	Repair and Maintenance	690	1,200	1,200	1,000
551-6309	Rentals				
551-6310	Other Contractual Service	88			
551-6312	Professional Dues	991	950	950	1,100
551-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>5,764</b>	<b>7,550</b>	<b>7,680</b>	<b>7,400</b>

***CAPITAL***

551-6504	Machinery & Equipment				
551-6506	Vehicles	16,066			
551-6508	Computer Equipment				
551-6560	Capitalized Software				
	<b>TOTAL CAPITAL</b>	<b>16,066</b>	<b>0</b>	<b>0</b>	<b>0</b>

***OPERATING TRANSFERS***

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

	<b>TOTAL EXPENDITURES</b>	<b>244,209</b>	<b>245,452</b>	<b>244,427</b>	<b>259,014</b>
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\*Includes amendments during fiscal year.

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**POLICE INVESTIGATION**

**PERSONAL SERVICES**

552-6100	Longevity	2,626	2,652	2,652	3,336
552-6101	Salaries	261,236	280,870	280,870	295,835
552-6102	Overtime	2,003	2,500	4,250	4,000
552-6103	F I C A	21,245	23,971	24,127	25,283
552-6104	Group Insurance	33,522	38,664	38,232	44,526
552-6105	Retirement	45,735	54,349	54,705	60,554
552-6106	Workers Compensation	8,444	10,888	5,876	6,534
552-6107	Unemployment				
552-6108	Step-Up Pay	134	500	500	500
552-6109	Incentive Pay	2,982	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	4,000	4,000
552-6113	Holiday Premium Pay	686	1,000	2,100	1,000
552-6114	Accrued Compensatory Time Pay		1,600	1,600	1,600
552-6116	Assignment Pay	9,300	10,800	10,000	10,800
	<b>TOTAL PERSONAL SERVICES</b>	<b>388,889</b>	<b>441,214</b>	<b>438,332</b>	<b>467,388</b>

**SUPPLIES**

552-6201	Office Supplies				
552-6202	Operating Supplies	791	2,500	2,500	2,500
552-6203	Repair & Maint Supplies	2,076	3,000	3,000	2,750
552-6204	Small Tools & Equipment	3,683	4,500	4,500	4,500
552-6205	Postage				
552-6206	Subscriptions,Books,Periodicals	250	250	250	250
552-6207	Fuel	7,162	7,400	7,400	7,400
552-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>13,962</b>	<b>17,650</b>	<b>17,650</b>	<b>17,400</b>

**CONTRACTUAL SERVICES**

552-6300	Professional Services	405	1,200	1,200	1,200
552-6301	Communication	2,194	2,160	2,160	1,900
552-6302	Travel and Training	4,627	5,000	5,000	5,000
552-6303	Advertising		200	200	
552-6304	Printing and Binding				
552-6308	Repair and Maintenance	900	1,200	1,200	1,200
552-6309	Rentals				
552-6310	Other Contractual Service	5,640	9,380	9,380	7,700
552-6312	Professional Dues				
552-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>13,766</b>	<b>19,140</b>	<b>19,140</b>	<b>17,000</b>

**CAPITAL**

552-6504	Machinery & Equipment				
552-6506	Vehicle Purchase	16,066			
552-6308	Computer Equipment				
	<b>TOTAL CAPITAL</b>	<b>16,066</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL EXPENDITURES</b>	<b>432,683</b>	<b>478,004</b>	<b>475,122</b>	<b>501,788</b>
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\*Includes amendments during fiscal year.

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**POLICE PATROL**

**PERSONAL SERVICES**

553-6100	Longevity	6,280	6,736	6,736	6,864
553-6101	Salaries	793,313	804,733	804,733	829,798
553-6102	Overtime	27,051	26,000	36,000	30,000
553-6103	F I C A	67,014	69,845	69,972	71,257
553-6104	Group Insurance	101,869	109,548	92,018	126,157
553-6105	Retirement	146,552	158,361	158,649	170,667
553-6106	Workers Compensation	25,174	31,287	16,886	18,773
553-6108	Step Up Pay	511	1,000	1,000	1,000
553-6109	Incentive Pay	8,316	10,000	10,000	10,000
553-6110	Vacation Buy Back	1,811	6,000	6,000	6,000
553-6111	Accrued Vacation Payout	6,584	4,400	4,400	4,400
553-6112	Accrued Sick Leave Payout	14,391	2,000	5,950	2,000
553-6113	Holiday Premium Pay	33,436	36,000	36,000	36,000
553-6114	Accrued Compensatory Time Pay	534	1,800	250	1,800
553-6116	Assignment Pay	3,300	3,600	3,600	3,600
	<b>TOTAL PERSONAL SERVICES</b>	<b>1,236,136</b>	<b>1,271,310</b>	<b>1,252,194</b>	<b>1,318,316</b>

**SUPPLIES**

553-6201	Office Supplies				
553-6202	Operating Supplies	14,054	20,000	20,000	18,000
553-6203	Repair & Maint Supplies	16,664	15,000	15,000	15,000
553-6204	Smal Tools and Equipment	4,799	5,000	5,000	8,600
553-6205	Postage				
553-6206	Subscriptions,Books,Periodicals	919	800	800	800
553-6207	Fuel	42,654	54,000	48,000	54,000
553-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>79,090</b>	<b>94,800</b>	<b>88,800</b>	<b>96,400</b>

**CONTRACTUAL SERVICES**

553-6300	Professional Services			87	
553-6301	Communication	5,073	5,040	5,040	4,100
553-6302	Travel and Training	3,741	9,000	9,000	9,000
553-6304	Printing and Binding				
553-6308	Repair and Maintenance	5,341	9,000	9,000	8,500
553-6309	Rentals				
553-6310	Other Contractual Service				
553-6312	Professional Dues			125	
553-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>14,155</b>	<b>23,040</b>	<b>23,252</b>	<b>21,600</b>

**CAPITAL**

553-6504	Machinery & Equipment				
553-6506	Vehicles	22,323			
553-6508	Computer Equipment		10,738	10,738	
	<b>TOTAL CAPITAL</b>	<b>22,323</b>	<b>10,738</b>	<b>10,738</b>	<b>0</b>

**OPERATING TRANSFER**

553-6653	Operating Transfer - Fund 53	3,800			
		<b>3,800</b>	<b>0</b>	<b>0</b>	<b>0</b>

**TOTAL EXPENDITURES**

<b>1,355,504</b>	<b>1,399,888</b>	<b>1,374,984</b>	<b>1,436,316</b>
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\*Includes amendments during fiscal year.

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**POLICE SUPPORT SERVICES**

***PERSONAL SERVICES***

554-6100	Longevity	5,596	5,988	5,988	6,184
554-6101	Salaries	342,101	347,023	347,023	354,425
554-6102	Overtime	7,442	7,500	8,000	8,000
554-6103	F I C A	28,036	29,010	28,933	29,629
554-6104	Group Insurance	53,185	57,996	56,898	66,789
554-6105	Retirement	59,704	65,774	65,601	70,965
554-6106	Workers Compensation	2,534	3,191	1,722	1,972
554-6107	Unemployment				
554-6108	Step Up Pay	122	200	200	200
554-6109	Incentive Pay	3,441	5,000	5,000	5,000
554-6110	Vacation Buy Back		2,000	2,000	2,000
554-6111	Accrued Vacation Pay Out		2,000	2,000	2,000
554-6112	Accrued Sick Leave Pay Out				
554-6113	Holiday Premium Pay	7,009	9,500	8,000	9,500
554-6114	Accrued Comp Time Pay				
	<b>TOTAL PERSONAL SERVICES</b>	<b>509,170</b>	<b>535,182</b>	<b>531,365</b>	<b>556,664</b>

***SUPPLIES***

554-6201	Office Supplies	8,840	8,000	8,000	8,000
554-6202	Operating Supplies	2,517	4,000	4,000	4,000
554-6203	Repair & Maint Supplies	173	500	700	750
554-6204	Small Tools & Equipment	3,178	4,000	4,000	4,000
554-6205	Postage	1,053	1,700	1,700	1,500
554-6206	Subscriptions,Books,Periodicals	250	250	250	250
554-6207	Fuel				
554-6208	Computer Software	613	750	743	750
	<b>TOTAL SUPPLIES</b>	<b>16,624</b>	<b>19,200</b>	<b>19,393</b>	<b>19,250</b>

***CONTRACTUAL SERVICES***

554-6300	Professional Services	302	1,000	1,000	1,000
554-6301	Communication	5,256	6,900	6,900	6,000
554-6302	Travel and Training	2,325	4,000	4,000	4,000
554-6303	Advertising		200	200	
554-6304	Printing and Binding		1,500	1,500	1,500
554-6305	Electricity	5,508	5,000	5,000	5,000
554-6308	Repair and Maintenance	25,859	43,372	43,372	44,655
554-6310	Other Contractual Service	18,960	27,250	27,250	27,250
554-6312	Professional Dues		200	200	200
554-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>58,210</b>	<b>89,422</b>	<b>89,422</b>	<b>89,605</b>

***CAPITAL***

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

***OPERATING TRANSFERS***

554-8655	OPERATING TRANSFERS-FUND 55				
	<b>TOTAL TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>584,004</b>	<b>643,804</b>	<b>640,180</b>	<b>665,519</b>

\*Includes amendments during fiscal year.

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** *Animal Control*

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
 Department Number:

**Animal Control**  
**49**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	29,944	26,289	36,235	39,501	41,438	45,282	44,539	48,301
<b>Supplies</b>	3,282	4,686	4,023	3,925	3,385	5,940	6,040	5,940
<b>Contractual Services</b>	21,180	31,387	31,352	31,324	31,561	32,500	32,500	32,500
<b>Capital Improvements</b>		700						
<b>Total Expense</b>	<b>54,406</b>	<b>63,062</b>	<b>71,610</b>	<b>74,750</b>	<b>76,384</b>	<b>83,722</b>	<b>83,079</b>	<b>86,741</b>

**PERSONNEL**

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

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**ANIMAL CONTROL**

***PERSONAL SERVICES***

549-6100	Longevity	124	172	172	220
549-6101	Salaries	26,859	27,722	27,722	29,353
549-6102	Overtime		500	500	500
549-6103	F I C A	2,219	2,317	2,296	2,446
549-6104	Group Insurance	5,865	6,444	6,492	7,421
549-6105	Retirement	4,584	5,254	5,207	5,858
549-6106	Workers Compensation	587	973	525	603
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				
	<b>TOTAL PERSONAL SERVICES</b>	<b>41,438</b>	<b>45,282</b>	<b>44,539</b>	<b>48,301</b>

***SUPPLIES***

549-6201	Office Supplies		1,000		
549-6202	Operating Supplies	73	1,300	1,000	1,000
549-6203	Repair & Maint Supplies	679		1,300	1,300
549-6204	Small Tools & Equipment		400	500	400
549-6205	Postage				
549-6207	Fuel	2,633	3,240	3,240	3,240
549-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>3,385</b>	<b>5,940</b>	<b>6,040</b>	<b>5,940</b>

***CONTRACTUAL SERVICES***

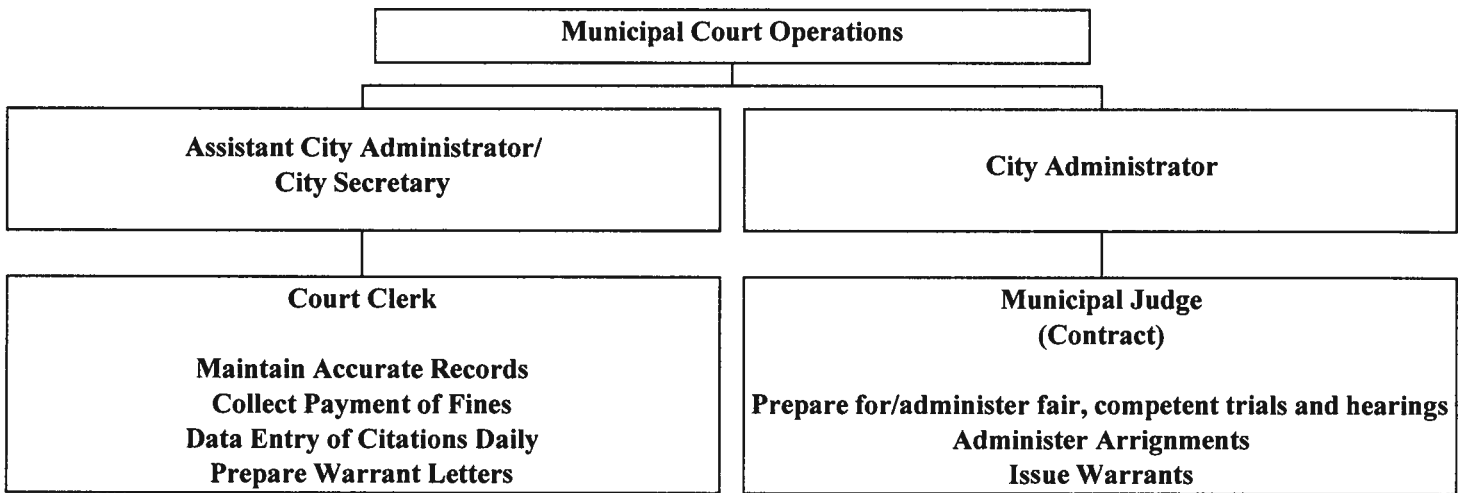
549-6300	Professional Services		500	500	500
549-6302	Travel and Training	274	500	500	500
549-6303	Advertising				
549-6308	Repair and Maintenance	65	200	200	200
549-6309	Rentals	216	225	225	225
549-6310	Other Contractual Services	6			
546-6312	Professional Dues		75	75	75
549-6313	Aid To Other Organizations	31,000	31,000	31,000	31,000
549-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>31,561</b>	<b>32,500</b>	<b>32,500</b>	<b>32,500</b>

***CAPITAL***

549-6504	Machinery and Equipment				
549-6506	Vehicles				
	<b>TOTAL CAPITAL</b>				
	<b>TOTAL EXPENDITURES</b>	<b>76,384</b>	<b>83,722</b>	<b>83,079</b>	<b>86,741</b>

\*Includes amendments during fiscal year.

## MUNICIPAL COURT





## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** *Municipal Court*

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
 Department Number:

**Municipal Court  
 50**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	106,044	111,518	118,223	122,743	79,803	80,698	81,917	85,523
<b>Supplies</b>	5,664	3,359	3,256	4,422	3,403	4,830	4,830	5,605
<b>Contractual Services</b>	8,425	9,742	9,634	9,825	7,878	10,958	10,234	12,110
<b>Capital Improvements</b>				751				
<b>Total Expense</b>	<b>120,133</b>	<b>124,619</b>	<b>131,113</b>	<b>137,741</b>	<b>91,084</b>	<b>96,486</b>	<b>96,981</b>	<b>103,238</b>

**PERSONNEL**

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

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**MUNICIPAL COURT**

***PERSONAL SERVICES***

550-6100	Longevity	594	640	640	688
550-6101	Salaries	34,152	37,170	37,170	39,353
550-6102	Overtime	25		20	100
550-6103	F I C A	4,356	4,778	4,784	4,997
550-6104	Group Insurance	9,987	6,444	7,727	7,421
550-6105	Retirement	5,756	6,671	6,684	7,570
550-6106	Workers Compensation	282	344	186	221
550-6107	Unemployment				
550-6109	Incentive Pay				440
550-6110	Vacation Buy Back	651	651	706	733
550-6111	Accrued Vacation Payout				
550-6120	Salaries (Part-Time)	24,000	24,000	24,000	24,000
	<b>TOTAL PERSONAL SERVICES</b>	<b>79,803</b>	<b>80,698</b>	<b>81,917</b>	<b>85,523</b>

***SUPPLIES***

550-6201	Office Supplies	1,878	2,000	2,000	1,700
550-6202	Operating Supplies				
550-6203	Repair and Maintenance Supplies	115			
550-6204	Small Tools & Equipment	55	200	200	100
550-6205	Postage	1,200	2,200	2,200	1,400
550-6206	Subscriptions,Books,Periodicals	155	200	200	200
550-6208	Computer Software		230	230	2,205
	<b>TOTAL SUPPLIES</b>	<b>3,403</b>	<b>4,830</b>	<b>4,830</b>	<b>5,605</b>

***CONTRACTUAL SERVICES***

550-6300	Professional Services				
550-6301	Communication Service	1,405	1,500	1,500	1,500
550-6302	Travel and Training	313	800	226	700
550-6303	Advertising				
550-6304	Printing and Binding				
550-6308	Repair and Maintenance	5,209	6,908	6,908	8,460
550-6310	Other Contractual Services	901	1,450	1,300	1,300
550-6311	Other Professional Services				
550-6312	Professional Dues	50	150	150	150
550-6399	Miscellaneous		150	150	
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>7,878</b>	<b>10,958</b>	<b>10,234</b>	<b>12,110</b>

***CAPITAL***

550-6504	Machinery & Equipment				
550-6508	Computer Equipment				
550-6510	Furniture & Fixtures				
550-6560	Capitalized Software				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>91,084</b>	<b>96,486</b>	<b>96,981</b>	<b>103,238</b>

\*Includes amendments during fiscal year.

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** *Non-Departmental*

### **Department Purpose:**

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

Department Name:  
 Department Number:

**Non-Departmental  
 55**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>								
<b>Supplies</b>				3569	4057	2920	2900	3020
<b>Contractual Services</b>	97,196	90,113	109,958	121,896	138,521	145,098	146,203	156,489
<b>Capital Improvements</b>								
<b>Operating Transfers</b>		35,741	272,441	30,397	126,656			
<b>Reserves</b>								
<b>Bad Debt Expense</b>								
<b>Total Expense</b>	<b>97,196</b>	<b>125,854</b>	<b>382,399</b>	<b>155,862</b>	<b>269,234</b>	<b>148,018</b>	<b>149,103</b>	<b>159,509</b>

**PERSONNEL**

**Position  
 Classification**

None

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 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**

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***SUPPLIES***

555-6201 Office Supplies	2,939	2,600	2,600	2,600
555-6204 Small Tools and Equipment	855			
555-6205 Postage	15	120		120
555-6206 Subscriptions, Books,Periodicals	248	200	300	300
<b>TOTAL SUPPLIES</b>	<b>4,057</b>	<b>2,920</b>	<b>2,900</b>	<b>3,020</b>

***CONTRACTUAL SERVICES***

555-6300 Professional Services	66,537	70,454	72,830	75,000
555-6301 Communications				
555-6308 Repair and Maintenance Services	624			
555-6309 Rentals	13,234	4,000	14,173	14,500
555-6310 Other Contractual Services	2,400	3,000	2,800	3,000
555-6311 Other Profesional Service	2,400	2,400	2,400	2,400
555-6314 Insurance	49,648	60,244	50,100	56,589
555-6399 Miscellaneous	3,678	5,000	3,900	5,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>138,521</b>	<b>145,098</b>	<b>146,203</b>	<b>156,489</b>

***CAPITAL***

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

**TOTAL CAPITAL**

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***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	126,656			
555-6658 Operating Transfers-Fund 58				
555-66591 Operating Transfers-Fund 591				
555-66592 Operating Transfers-Fund 592				
<b>TOTAL OPERATING TRANSFERS</b>	<b>126,656</b>			

***RESERVES***

555-6810 Bad Debt Expense  
555-6820 Amortization Expense

**TOTAL RESERVES**

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<b>TOTAL EXPENDITURES</b>	<b>269,234</b>	<b>148,018</b>	<b>149,103</b>	<b>159,509</b>
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\*Includes amendments during fiscal year.

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## **ENTERPRISE FUND**

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

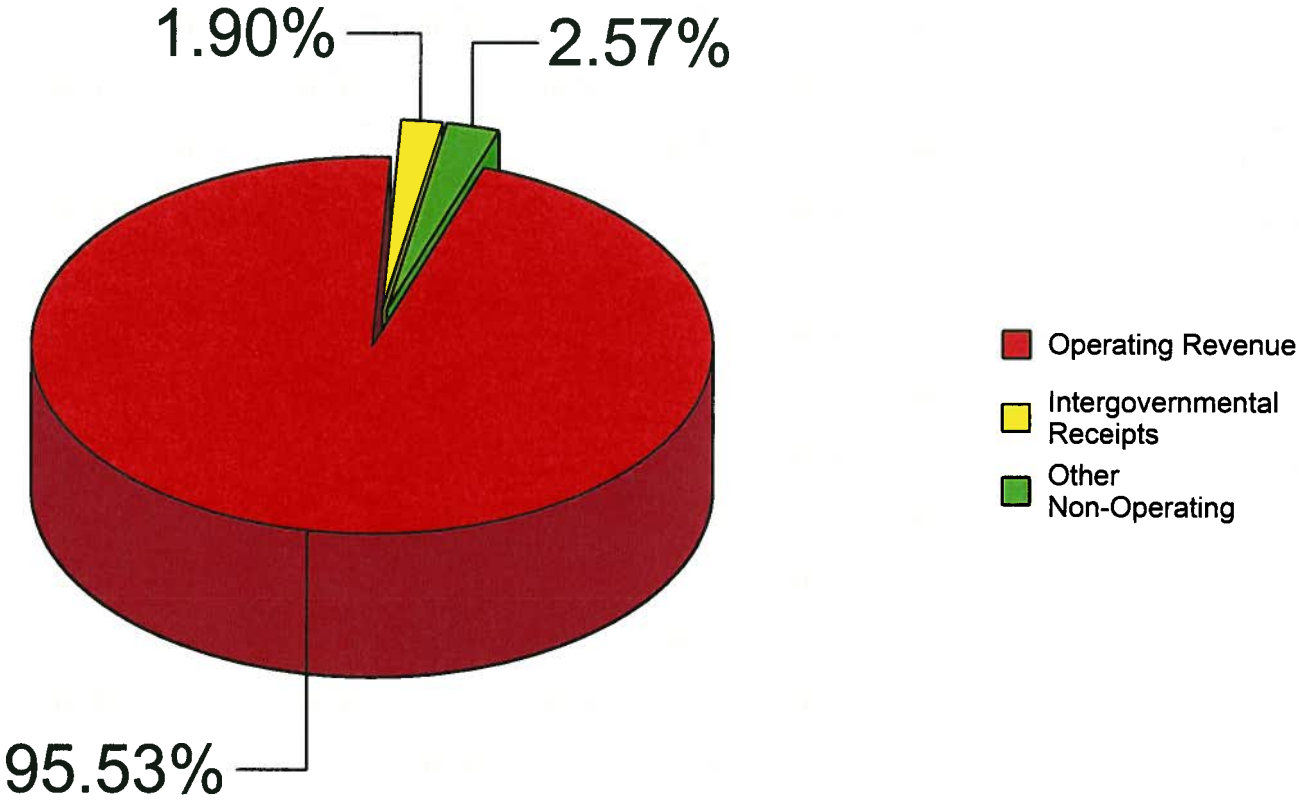


<b>REVENUE SUMMARY UTILITY FUND</b>						
<b>Revenue Classification</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Est. Actual</b>	<b>2011-12 Budget</b>
<b>Operating Revenue</b>	<b>3,397,109</b>	<b>3,608,114</b>	<b>3,861,206</b>	<b>3,858,750</b>	<b>4,361,069</b>	<b>4,585,672</b>
<b>Intragovernmental Receipts</b>						
<b>Intergovernmental Receipts</b>	<b>66,428</b>	<b>92,841</b>	<b>54,819</b>	<b>86,755</b>	<b>88,135</b>	<b>91,040</b>
<b>Reimbursing Revenue</b>	<b>2,018</b>	<b>4,037</b>	<b>3,287</b>			
<b>Other Non-Operating</b>	<b>173,656</b>	<b>165,235</b>	<b>151,655</b>	<b>149,540</b>	<b>132,300</b>	<b>123,400</b>
<b>Other Financing Sources</b>	<b>174,974</b>	<b>4,312</b>				
<b>Total Revenue</b>	<b>3,814,185</b>	<b>3,874,539</b>	<b>4,070,967</b>	<b>4,095,045</b>	<b>4,581,504</b>	<b>4,800,112</b>

<b>EXPENSE SUMMARY UTILITY FUND</b>						
<b>Expense Classification</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Est. Actual</b>	<b>2011-12 Budget</b>
<b>Utility Administration</b>	<b>159,190</b>	<b>136,755</b>	<b>167,791</b>	<b>225,693</b>	<b>221,613</b>	<b>249,088</b>
<b>Water Production</b>	<b>597,234</b>	<b>731,145</b>	<b>777,729</b>	<b>766,384</b>	<b>787,405</b>	<b>815,152</b>
<b>Line Maintenance</b>	<b>823,813</b>	<b>760,363</b>	<b>720,818</b>	<b>796,865</b>	<b>778,946</b>	<b>1,225,043</b>
<b>Wastewater Treatment</b>	<b>701,370</b>	<b>810,599</b>	<b>816,419</b>	<b>887,335</b>	<b>841,160</b>	<b>961,957</b>
<b>Utility Billing</b>	<b>154,643</b>	<b>159,187</b>	<b>206,644</b>	<b>164,280</b>	<b>196,806</b>	<b>198,287</b>
<b>AMWA Inspection</b>	<b>74,987</b>	<b>93,096</b>	<b>79,947</b>	<b>86,755</b>	<b>73,713</b>	<b>91,941</b>
<b>Debt Service</b>	<b>580,924</b>	<b>583,019</b>	<b>583,891</b>	<b>578,443</b>	<b>577,565</b>	<b>581,488</b>
<b>Non-Departmental</b>	<b>695,114</b>	<b>714,653</b>	<b>769,112</b>	<b>701,468</b>	<b>672,684</b>	<b>677,156</b>
<b>Total Expenditures</b>	<b>3,787,275</b>	<b>3,988,817</b>	<b>4,122,351</b>	<b>4,207,223</b>	<b>4,149,892</b>	<b>4,800,112</b>

# **REVENUES**

# Utility Fund Revenue 2011-12



Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Est Act	2011-12 Budget
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**REVENUE**

**OPERATING REVENUE**

4461	Water Income	2,051,369	2,064,353	2,317,649	2,443,025
4462	Water Connections/Tap Fees	17,500	28,925	9,500	17,500
4463	Wastewater Services	1,627,283	1,657,899	1,927,820	2,019,047
4468	Bulk Water Sales	60,097	10,392	8,500	8,500
4469	Inspection/Turn On Fees	27,300	24,300	25,000	25,000
4469.1	Turn on Fee/Vacation	660	390	500	500
4469.2	Reconnect Fee	50,194	40,550	45,000	45,000
4471	System Fees	675	700	800	800
4472	Wastewater Connection/Tap Fees	8,237	10,693	8,200	8,200
4475	Disposal Fees/Permits	15,052	17,747	16,000	16,000
4499-1	Returned Check Fee	2,840	2,800	2,100	2,100

<b>Total Operating Revenue</b>	<b>3,861,207</b>	<b>3,858,749</b>	<b>4,361,069</b>	<b>4,585,672</b>
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**INTRAGOVERNMENTAL RECEIPTS**

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

<b>Total Intergovernmental Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**INTERGOVERNMENTAL RECEIPTS**

4631	AMWA Contract Fees	54,819	86,755	88,135	91,040
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<b>Total Intergovernmental Receipts</b>	<b>54,819</b>	<b>86,755</b>	<b>88,135</b>	<b>91,040</b>
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**REIMBURSING REVENUE**

4710	Workers Compension Reim.				
4711	Other Insurance Reimbursement	3,287			
4799	Other Reimbursing Revenue				

<b>Total Reimbursing Revenue</b>	<b>3,287</b>	<b>0</b>	<b>0</b>	<b>0</b>
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**OTHER NON-OPERATING REVENUE**

4801	Interest Earned	46,468	41,993	30,000	25,000
4802	Discounts Earned	336	370	300	300
4803	Penalty Receipts	76,808	83,443	83,000	83,000
4815	Neches Compost Facility Sales	9,579	9,701		
4821	Auction Proceeds				
4822	Other Insurance Reimbursement				
4830	Commercial-No Pick Up Fee	12,843	12,465	13,500	13,500
4898	Cash Over/Short				
4899	Miscellaneous Revenue	5,621	1,569	5,500	1,600

<b>Total Other Non-Operating Revenue</b>	<b>151,655</b>	<b>149,541</b>	<b>132,300</b>	<b>123,400</b>
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**OTHER FINANCING SOURCES**

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

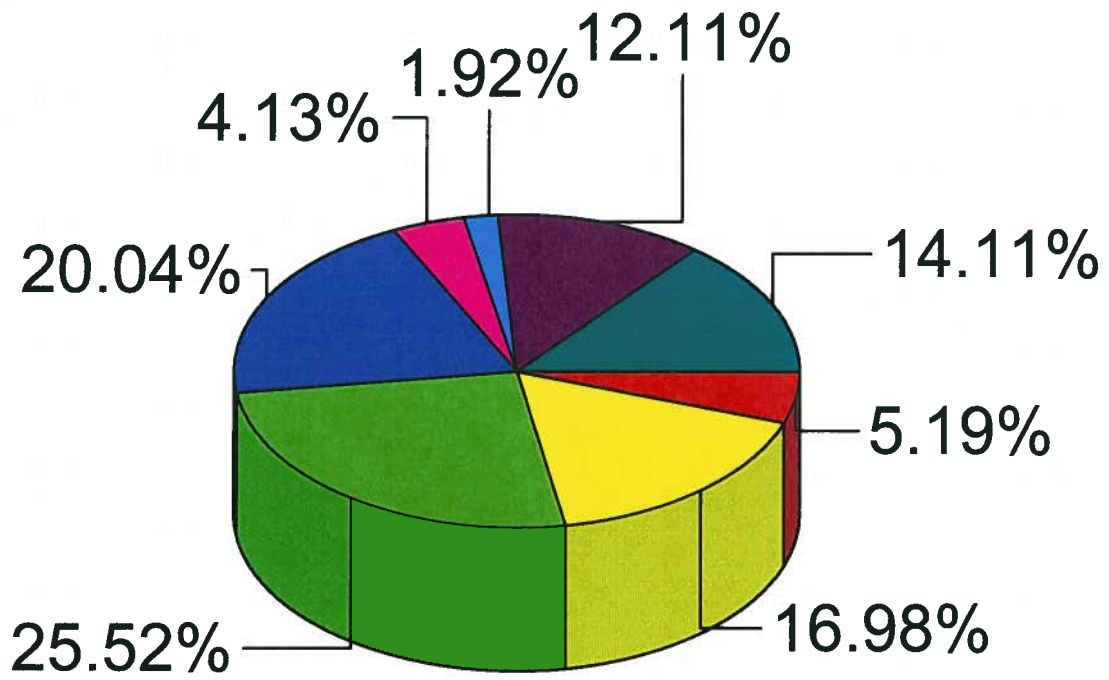
<b>Total Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>TOTAL REVENUE</b>	<b>4,070,968</b>	<b>4,095,045</b>	<b>4,581,504</b>	<b>4,800,112</b>
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# **EXPENDITURES**

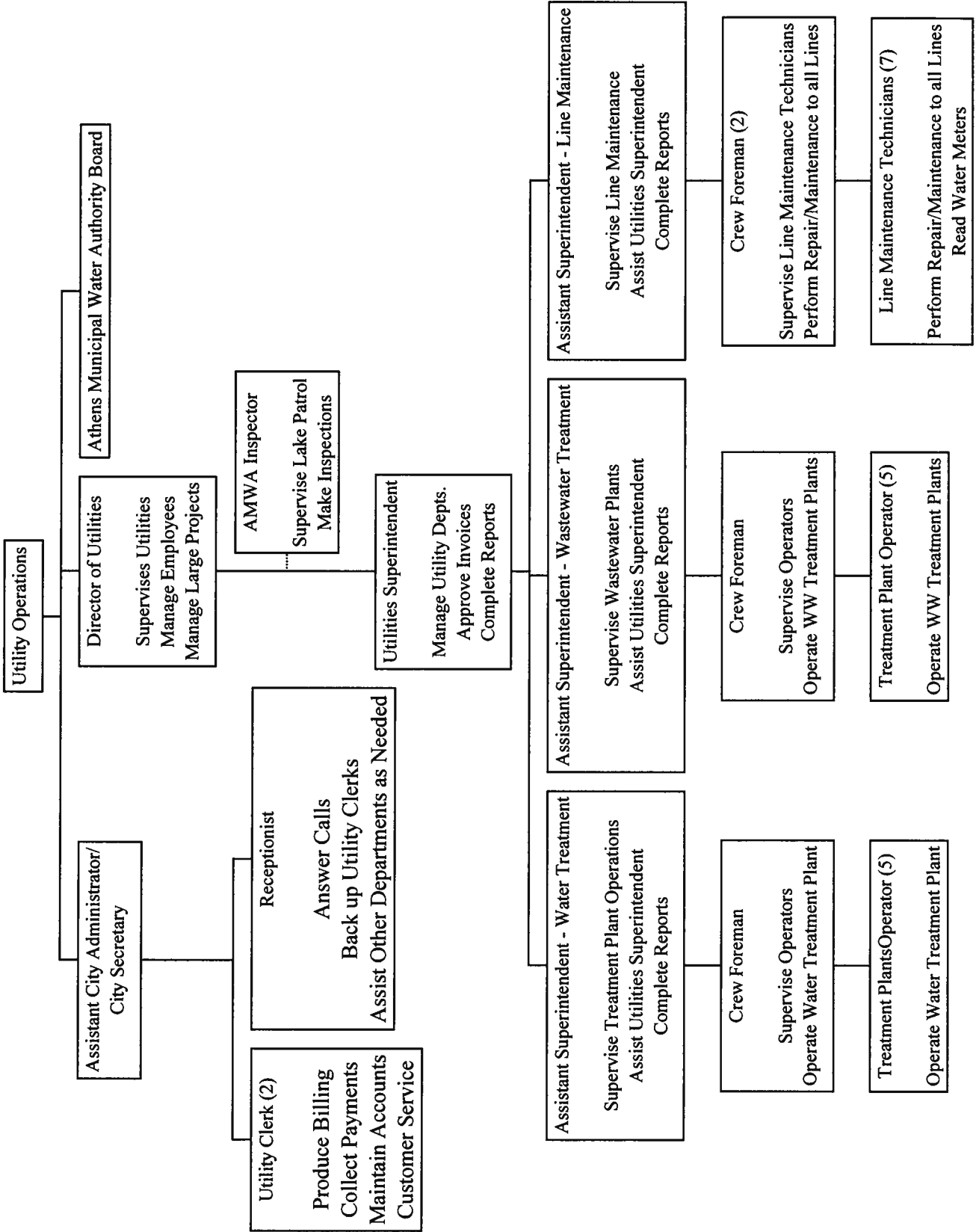
# Utility Fund Expense By Department

2011-12



- 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**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	108,277	115,871	114,171	160,580	182,090	202,431	197,928	215,538
<b>Supplies</b>	2,010	2,549	1,947	2,289	5,350	13,000	11,400	14,700
<b>Contractual Services</b>	13,059	21,182	20,187	4,925	12,652	14,800	12,285	18,850
<b>Capital Improvements</b>		19,588	448		25,602			
<b>Total Expense</b>	<b>123,346</b>	<b>159,190</b>	<b>136,753</b>	<b>167,794</b>	<b>225,694</b>	<b>230,231</b>	<b>221,613</b>	<b>249,088</b>

**PERSONNEL**

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

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**UTILITY ADMINISTRATION**

***PERSONAL SERVICES***

561-6100	Longevity	102	200	200	296
561-6101	Salaries	130,317	134,734	134,734	142,637
561-6102	Overtime	900	750		750
561-6103	F I C A	10,439	11,706	11,387	12,319
561-6104	Group Insurance	11,624	12,888	13,303	14,842
561-6105	Retirement	21,990	24,287	24,102	27,123
561-6106	Workers Compensation	282	516	282	221
561-6109	Incentive Pay	3,859	4,350	4,020	4,350
561-6110	Vacation Buy Back				
561-6120	Salaries (Part Time)	2,577	13,000	9,900	13,000
	<b>TOTAL PERSONAL SERVICES</b>	<b>182,090</b>	<b>202,431</b>	<b>197,928</b>	<b>215,538</b>

***SUPPLIES***

561-6201	Office Supplies	419	600	450	600
561-6202	Operating Supplies	233	400	380	400
561-6203	Repair & Maint Supplies	106	600	570	1,500
561-6204	Small Tools & Equipment	37	3,000	3,000	3,800
561-6205	Postage	31	200	100	200
561-6206	Subscriptions,Book,Periodicals	108	300		300
561-6207	Fuel	1,494	4,600	3,500	4,600
567-6208	Computer Software	2,922	3,300	3,400	3,300
	<b>TOTAL SUPPLIES</b>	<b>5,350</b>	<b>13,000</b>	<b>11,400</b>	<b>14,700</b>

***CONTRACTUAL SERVICES***

561-6300	Professional Services	7,125	6,750	6,500	6,750
561-6301	Communication	1,653	2,300	1,700	2,300
561-6302	Travel and Training	3,106	4,500	3,200	4,500
561-6303	Advertising	98	100		
561-6304	Printing and Binding				
561-6308	Repair and Maintenance	182	500	214	4,500
561-6309	Rentals	173	300	254	300
561-6310	Other Contractual Service				
561-6311	Other Professional Service				
561-6312	Professional Dues	315	350	417	500
561-6320	Federal/State Licensing Fees				
561-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>12,652</b>	<b>14,800</b>	<b>12,285</b>	<b>18,850</b>

***CAPITAL***

561-6504	Machinery & Equipment	9,748			
561-6506	Vehicles	15,854			
561-6508	Computer Equipment				
	<b>TOTAL CAPITAL</b>	<b>25,602</b>			
	<b>TOTAL EXPENDITURES</b>	<b>225,694</b>	<b>230,231</b>	<b>221,613</b>	<b>249,088</b>

\*Includes amendments during fiscal year.

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Water Production

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
 Department Number:

**Water Production**  
**62**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	258,275	276,811	295,678	318,699	341,675	361,069	348,710	355,511
<b>Supplies</b>	82,864	81,468	118,515	135,041	104,167	131,750	117,020	129,550
<b>Contractual Services</b>	262,719	238,955	293,750	310,041	304,404	339,951	321,675	330,091
<b>Capital Improvements</b>	7,225		23,200	13,948	16,134			
<b>Total Expense</b>	<b>611,083</b>	<b>597,234</b>	<b>731,143</b>	<b>777,729</b>	<b>766,380</b>	<b>832,770</b>	<b>787,405</b>	<b>815,152</b>

**PERSONNEL**

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

Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**WATER PRODUCTION**

***PERSONAL SERVICES***

562-6100	Longevity	1,702	1,616	1,616	900
562-6101	Salaries	214,531	229,824	229,824	219,965
562-6102	Overtime	2,147	3,245	2,800	3,245
562-6103	F I C A	18,513	18,740	18,488	18,051
562-6104	Group Insurance	37,980	45,108	41,356	51,947
562-6105	Retirement	38,997	42,489	41,919	43,234
562-6106	Workers Compensation	8,057	9,767	5,271	6,319
562-6107	Unemployment				
562-6109	Incentive Pay	539	1,330	1,436	2,900
562-6110	Vacation Buy Back	631	950		950
562-6111	Accrued Vacation Payout	6,374	1,000	1,000	1,000
562-6113	Holiday Premium Pay	6,988	7,000	5,000	7,000
562-6114	Accrued Comp Time Payout	5,216			
	<b>TOTAL PERSONAL SERVICES</b>	<b>341,675</b>	<b>361,069</b>	<b>348,710</b>	<b>355,511</b>

***SUPPLIES***

562-6201	Office Supplies	965	830	800	830
562-6202	Operating Supplies	77,159	105,000	96,000	105,000
562-6203	Repair & Maint Supplies	3,448	9,500	5,500	9,500
562-6204	Small Tools & Equipment	13,560	7,200	5,500	5,000
562-6205	Postage	2,171	3,220	3,220	3,220
562-6206	Subscriptions,Books,Periodicals				
562-6207	Fuel	6,864	6,000	6,000	6,000
562-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>104,167</b>	<b>131,750</b>	<b>117,020</b>	<b>129,550</b>

***CONTRACTUAL SERVICES***

562-6300	Professional Services	3,732	4,500	4,000	4,500
562-6301	Communication	8,211	7,072	7,000	7,072
562-6302	Travel and Training	1,607	3,000	3,000	3,000
562-6303	Advertising	109	147		147
562-6305	Electricity	204,645	212,000	212,000	212,000
562-6307	Water and Wastewater Service	50,451	51,500	62,000	51,500
562-6308	Repair and Maintenance	8,557	20,172	18,000	20,172
562-6309	Rentals	1,576	2,600	1,620	2,600
562-6310	Other Contractual Services	12,457	24,860	450	15,000
562-6312	Professional Dues	762	900	405	900
562-6320	Federal/State Licensing Fees	12,297	13,000	13,000	13,000
562-6399	Miscellaneous		200	200	200
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>304,404</b>	<b>339,951</b>	<b>321,675</b>	<b>330,091</b>

***CAPITAL***

652-6502	Buildings				
652-6503	Impr. Other Than Buildings				
652-6504	Machinery & Equipment				
652-6506	Vehicles	16,134			
652-6508	Computer Equipment				
652-6530	Public Facilities Water/WW				
	<b>TOTAL CAPITAL</b>	<b>16,134</b>			

***OTHER***

562-6900	Net on Fixed Asset Disposal				
	<b>TOTAL OTHER</b>				
	<b>TOTAL EXPENDITURES</b>	<b>766,380</b>	<b>832,770</b>	<b>787,405</b>	<b>815,152</b>

\*Includes amendments during fiscal year.

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Line Maintenance

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
 Department Number:

**Line Maintenance**  
**63**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	454,517	488,984	439,755	457,680	453,137	490,208	426,029	465,965
<b>Supplies</b>	168,674	161,535	170,236	174,242	229,815	267,622	240,675	273,984
<b>Contractual Services</b>	33,371	33,890	22,223	38,662	24,483	40,615	23,673	40,615
<b>Capital Improvements</b>	173,733	139,404	128,148	50,036	89,431	211,489	88,569	444,479
<b>Aid To Other Govt.</b>								
<b>Unclassified</b>								
<b>Total Expense</b>	<b>830,295</b>	<b>823,813</b>	<b>760,362</b>	<b>720,620</b>	<b>796,866</b>	<b>1,009,934</b>	<b>778,946</b>	<b>1,225,043</b>

**PERSONNEL**

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

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**LINE MAINTENANCE**

***PERSONAL SERVICES***

563-6100	Longevity	1,026	1,452	1,101	1,336
563-6101	Salaries	285,190	302,601	268,622	283,251
563-6102	Overtime	17,876	17,000	16,836	17,000
563-6103	F I C A	23,814	25,296	22,284	23,807
563-6104	Group Insurance	55,928	64,440	55,208	66,789
563-6105	Retirement	50,662	57,354	50,525	57,020
563-6106	Workers Compensation	12,184	12,450	6,719	7,147
563-6107	Unemployment				
563-6109	Incentive Pay	2,544	3,650	1,714	3,650
563-6110	Vacation Buy Back	556	1,500	1,500	1,500
563-6111	Accrued Vacation Payout	3,154	3,000	1,040	3,000
563-6113	Holiday Premium Pay	60	1,300	315	1,300
563-6114	Accrued Comp Time Payout	143	165	165	165
563-6115	On Call Pay				
	<b>TOTAL PERSONAL SERVICES</b>	<b>453,137</b>	<b>490,208</b>	<b>426,029</b>	<b>465,965</b>

***SUPPLIES***

563-6201	Office Supplies	646	400	375	400
563-6202	Operating Supplies	5,317	16,400	21,400	22,000
563-6203	Repair & Maint Supplies	193,769	213,122	196,200	213,122
563-6204	Small Tools & Equipment	1,340	1,500	1,500	2,262
563-6205	Postage	45	100	100	100
563-6206	Subscriptions,Books,Periodicals				
563-6207	Fuel	28,698	36,000	21,000	36,000
563-6208	Computer Software		100	100	100
	<b>TOTAL SUPPLIES</b>	<b>229,815</b>	<b>267,622</b>	<b>240,675</b>	<b>273,984</b>

***CONTRACTUAL SERVICES***

563-6300	Professional Services		4,000		4,000
563-6301	Communication	3,082	3,600	2,562	3,600
563-6302	Travel and Training	3,298	3,000	2,865	3,000
563-6303	Advertising	224	140		140
563-6304	Printing and Binding	264			
563-6305	Electricity	3,623	3,553	3,462	3,553
563-6306	Natural Gas	758	1,822	696	1,822
563-6308	Repair and Maintenance	6,600	15,000	8,373	15,000
563-6309	Rentals	4,367	6,000	3,628	6,000
563-6310	Other Contractual Services	83	500	239	500
563-6311	Other Professional Services				
563-6312	Professional Dues	1,727	2,500	1,470	2,500
563-6399	Miscellaneous	457	500	378	500
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>24,483</b>	<b>40,615</b>	<b>23,673</b>	<b>40,615</b>

***CAPITAL***

563-6502	Buildings				
563-6503	Impr. Other Than Buildings				
563-6504	Machinery & Equipment				79,580
563-6506	Vehicles	17,031	120,000		
563-6508	Computer Equipment				
563-6530	Public Facilities:Water/WW	72,400	91,489	88,569	364,899
563-6550	Easements				
	<b>TOTAL CAPITAL</b>	<b>89,431</b>	<b>211,489</b>	<b>88,569</b>	<b>444,479</b>

***OPERATING TRANSFERS***

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

***OTHER***

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

	<b>TOTAL EXPENDITURES</b>	<b>796,866</b>	<b>1,009,934</b>	<b>778,946</b>	<b>1,225,043</b>
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\*Includes amendments during fiscal year.



## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Wastewater Treatment

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
 Department Number:

**Wastewater Treatment  
 65**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	263,592	293,549	316,460	337,636	344,618	359,997	357,305	377,341
<b>Supplies</b>	55,268	70,259	82,536	80,672	82,821	108,310	89,310	100,810
<b>Contractual Services</b>	309,207	295,833	406,642	424,935	423,629	430,045	394,545	423,806
<b>Capital Improvements</b>	15,150	41,729	4,961	6,175	36,268			60,000
<b>Operating Transfers</b>								
<b>Total Expense</b>	<b>643,217</b>	<b>701,370</b>	<b>810,599</b>	<b>849,418</b>	<b>887,336</b>	<b>898,352</b>	<b>841,160</b>	<b>961,957</b>

**PERSONNEL**

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

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**WASTEWATER TREATMENT**

**PERSONAL SERVICES**

565-6100	Longevity	3,632	3,932	3,932	4,220
565-6101	Salaries	221,397	225,698	225,698	234,571
565-6102	Overtime	14,579	16,500	16,500	16,500
565-6103	F I C A	19,254	19,233	19,233	19,934
565-6104	Group Insurance	35,479	38,664	39,232	44,526
565-6105	Retirement	39,912	43,607	43,607	47,743
565-6106	Workers Compensation	5,269	7,083	3,823	4,567
565-6107	Unemployment				
565-6109	Incentive Pay	2,161	2,500	2,500	2,500
565-6110	Vacation Buy Back	695	780	780	780
565-6111	Accrued Vacation Payout				
565-6113	Holiday Premium Pay	2,240	2,000	2,000	2,000
565-6114	Accrued Comp Time Payout				
565-6115	On Call Pay				
	<b>TOTAL PERSONAL SERVICES</b>	<b>344,618</b>	<b>359,997</b>	<b>357,305</b>	<b>377,341</b>

**SUPPLIES**

565-6201	Office Supplies	82	600	600	600
565-6202	Operating Supplies	40,025	36,000	38,000	38,000
565-6203	Repair & Maint Supplies	29,953	61,000	38,000	38,000
565-6204	Small Tools & Equipment	1,478	2,500	2,500	14,000
565-6205	Postage	450	210	210	210
565-6206	Subscriptions,Books,Periodicals				
565-6207	Fuel	10,833	8,000	10,000	10,000
565-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>82,821</b>	<b>108,310</b>	<b>89,310</b>	<b>100,810</b>

**CONTRACTUAL SERVICES**

565-6300	Professional Services	40,034	40,000	40,000	42,000
565-6301	Communication	15,845	17,000	17,000	17,000
565-6302	Travel and Training	1,096	750	1,000	750
565-6303	Advertising	44	100		
565-6304	Printing and Binding	106	500		
565-6305	Electricity	169,748	150,000	145,000	150,000
565-6308	Repair and Maintenance	16,239	39,000	30,000	32,000
565-6309	Rentals	1,549	2,500		
565-6310	Other Contractual Services	161,185	161,245	161,245	160,356
565-6311	Other Professional Services				
565-6312	Professional Dues	693	300	300	300
565-6320	Federal/State Licensing	17,090	18,400		21,400
565-6399	Miscellaneous		250		
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>423,629</b>	<b>430,045</b>	<b>394,545</b>	<b>423,806</b>

**CAPITAL**

565-6502	Buildings				
565-6503	impr. Other Than Buildings				
565-6504	Machinery & Equipment	20,000			
565-6506	Vehicles	16,268			
565-6508	Computer Equipment				
565-6530	Public Facilities:Water WW				60,000
	<b>TOTAL CAPITAL</b>	<b>36,268</b>			<b>60,000</b>

**OPERATING TRANSFERS**

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

**OTHER**

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

	<b>TOTAL EXPENDITURES</b>	<b>887,336</b>	<b>898,352</b>	<b>841,160</b>	<b>961,957</b>
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\*Includes amendments during fiscal year.

## DEPARTMENTAL PURPOSE AND OBJECTIVES

**Department:** Utility Billing

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
 Department Number:

**Utility Billing**  
**66**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est. Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	105,051	110,632	117,618	122,308	120,367	127,174	126,958	137,095
<b>Supplies</b>	17,681	19,745	18,260	22,381	21,286	36,200	36,342	21,200
<b>Contractual Services</b>	19,093	24,266	23,307	21,135	22,628	34,969	33,506	39,992
<b>Capital Improvements</b>				40,817				
<b>Total Expense</b>	<b>141,825</b>	<b>154,643</b>	<b>159,185</b>	<b>206,641</b>	<b>164,281</b>	<b>198,343</b>	<b>196,806</b>	<b>198,287</b>

**PERSONNEL**

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

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**UTILITY BILLING**

***PERSONAL SERVICES***

566-6100	Longevity	734	880	880	1,024
566-6101	Salaries	82,229	84,880	84,880	89,870
566-6102	Overtime				
566-6103	F I C A	5,870	6,569	6,561	6,953
566-6104	Group Insurance	17,609	19,332	19,484	22,263
566-6105	Retirement	13,490	14,893	14,875	16,654
566-6106	Workers Compensation	423	516	278	331
566-6107	Unemployment				
566-6109	Incentive Pay		104		
566-6110	Vacation Buy Back				
566-6111	Accrued Vacation Payout				
566-6114	Accrued Comp Time Payout	12			
	<b>TOTAL PERSONAL SERVICES</b>	<b>120,367</b>	<b>127,174</b>	<b>126,958</b>	<b>137,095</b>

***SUPPLIES***

566-6201	Office Supplies	3,135	2,400	2,400	2,400
566-6202	Operating Supplies			142	
566-6203	Repair & Maint Supplies	42	500	500	500
566-6204	Small Tools & Equipment	690	5,500	5,500	500
566-6205	Postage	17,272	17,500	17,500	17,500
566-6206	Subscriptions,Books,Periodicals				
566-6208	Computer Software	147	10,300	10,300	300
	<b>TOTAL SUPPLIES</b>	<b>21,286</b>	<b>36,200</b>	<b>36,342</b>	<b>21,200</b>

***CONTRACTUAL SERVICES***

566-6301	Communication	1,483	1,400	1,400	1,400
566-6302	Travel & Training		1,500	37	1,500
566-6304	Printing and Binding	933	3,000	3,000	3,000
566-6308	Repair and Maintenance	15,460	23,169	23,169	27,692
566-6310	Other Contractual Service	4,752	5,500	5,500	6,000
566-6399	Miscellaneous		400	400	400
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>22,628</b>	<b>34,969</b>	<b>33,506</b>	<b>39,992</b>

***CAPITAL***

566-6504	Machinery & Equipment				
566-6508	Computer Equipment				
566-6510	Furniture & Fixtures				
566-6560	Capitalized Software				
	<b>TOTAL CAPITAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>164,281</b>	<b>198,343</b>	<b>196,806</b>	<b>198,287</b>

\*Includes amendments during fiscal year.

## DEPARTMENTAL PURPOSE AND OBJECTIVES

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

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
 Department Number:

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

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est. Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>	58,715	62,461	65,389	68,347	70,224	54,849	51,893	58,635
<b>Supplies</b>	6,386	6,905	7,145	6,089	10,997	20,150	14,350	20,150
<b>Contractual Services</b>	5,130	5,621	5,835	5,513	5,533	13,136	7,470	13,156
<b>Capital Improvements</b>			14,727					
<b>Total Expense</b>	<b>70,231</b>	<b>74,987</b>	<b>93,096</b>	<b>79,949</b>	<b>86,754</b>	<b>88,135</b>	<b>73,713</b>	<b>91,941</b>

**PERSONNEL**

**Position Classification**

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Inspector

Total  
1



Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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### AMWA INSPECTION

#### *PERSONAL SERVICES*

567-6100	Longevity	276	40	40	88
567-6101	Salaries	39,270	34,440	34,440	36,464
567-6102	Overtime		2,000		2,000
567-6103	FICA	3,931	2,930	2,740	3,090
567-6104	Group Insurance	6,276	6,444	6,835	7,421
567-6105	Retirement	8,357	6,643	6,213	7,401
567-6106	Workers Compensation	437	532	284	331
567-6109	Incentive Pay	660	1,120	728	1,140
567-6111	Accrued Vacation Payout	4,954			
567-6113	Holiday Premium Pay	582	700	613	700
567-6114	Accrued Comp Time Payout	5,481			
	<b>TOTAL PERSONAL SERVICES</b>	<b>70,224</b>	<b>54,849</b>	<b>51,893</b>	<b>58,635</b>

#### *SUPPLIES*

567-6201	Office Supplies	125	150	100	150
567-6202	Operating Supplies	2,861	6,000	4,000	6,000
567-6203	Repair & Maint Supplies	1,154	6,500	2,800	6,500
567-6204	Small Tools & Equipment	2,555	200	200	200
567-6205	Postage	298	350	350	350
567-6206	Subscriptions,Books,Periodicals		50		50
567-6207	Fuel	4,004	6,900	6,900	6,900
	<b>TOTAL SUPPLIES</b>	<b>10,997</b>	<b>20,150</b>	<b>14,350</b>	<b>20,150</b>

#### *CONTRACTUAL SERVICES*

567-6300	Professional Services	3,847	9,000	6,300	9,000
567-6301	Communication	316	936	500	936
567-6302	Travel and Training	318	350	350	350
567-6303	Advertising		50		50
567-6305	Electricity	245	100	120	120
567-6308	Repair and Maintenance	807	2,500	200	2,500
567-6309	Rentals		200		200
567-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>5,533</b>	<b>13,136</b>	<b>7,470</b>	<b>13,156</b>

#### *CAPITAL*

567-6506	Vehicles				
	<b>TOTAL CAPITAL</b>				
	<b>TOTAL EXPENDITURES</b>	<b>86,754</b>	<b>88,135</b>	<b>73,713</b>	<b>91,941</b>

\*Includes amendments during fiscal year.

## DEPARTMENTAL PURPOSE AND OBJECTIVES

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

### **Department Purpose:**

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

Department Name:  
Department Number:

**Non-Departmental**  
**69**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2005-6 Actual</b>	<b>2006-7 Actual</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est. Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>								
<b>Contractual Services</b>	29,714	21,275	23,496	22,974	24,200	30,010	22,864	27,156
<b>Debt Service</b>	584,275	580,924	583,019	583,891	578,443	577,565	577,565	581,488
<b>Capital Outlay</b>								
<b>Operating Transfers</b>	650,000	650,000	660,164	675,927	681,317	650,000	650,000	650,000
<b>Reserves</b>		23,839	30,994	70,211	-4,049			
<b>Total Expense</b>	<b>1,263,989</b>	<b>1,276,038</b>	<b>1,297,673</b>	<b>1,353,003</b>	<b>1,279,911</b>	<b>1,257,575</b>	<b>1,250,429</b>	<b>1,258,644</b>

**PERSONNEL**

**Position Classification**

**None**

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**NON-DEPARTMENTAL**

***PERSONAL SERVICES***

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

***CONTRACTUAL SERVICES***

569-6301	Communications				
569-6314	Insurance	24,111	30,010	22,864	27,156
569-6399	Miscellaneous	89			
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>24,200</b>	<b>30,010</b>	<b>22,864</b>	<b>27,156</b>

***LONG TERM DEBT***

569-6400	Bond Principal	320,000	335,000	335,000	355,000
569-6410	Bond Interest	257,565	241,565	241,565	225,488
569-6420	Capital Lease Principal				
569-6430	Capital Lease Interest				
569-6440	Fiscal Agent Fees	878	1,000	1,000	1,000
569-6476	Issuance Costs				
	<b>TOTAL DEBT SERVICE</b>	<b>578,443</b>	<b>577,565</b>	<b>577,565</b>	<b>581,488</b>

***CAPITAL***

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

***OPERATING TRANSFERS***

569-6610	Operating Transfers - Fund 10	649,950	650,000	650,000	650,000
569-6621	Operating Transfers - Fund 21				
569-6652	Operating Transfers - Fund 52	31,367			
	<b>TOTAL OPERATING TRANSFERS</b>	<b>681,317</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>

***RESERVES***

569-6800	Depreciation Expense				
569-6810	Bad Debt Expense	-4,049			
569-6820	Amortization Expense				
	<b>TOTAL RESERVES</b>	<b>-4,049</b>			

	<b>TOTAL EXPENDITURES</b>	<b>1,279,911</b>	<b>1,257,575</b>	<b>1,250,429</b>	<b>1,258,644</b>
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# CERTIFICATES OF OBLIGATION

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

A summary of the Bond Improvement Program follows:

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

**\$2,000,000**

### **WATER IMPROVEMENTS**

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

### **WASTEWATER IMPROVEMENTS**

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

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

**\$5,500,000**

### **WATER IMPROVEMENTS**

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

### **WASTEWATER IMPROVEMENTS**

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

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

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

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

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

## **DEBT SERVICE FUND**

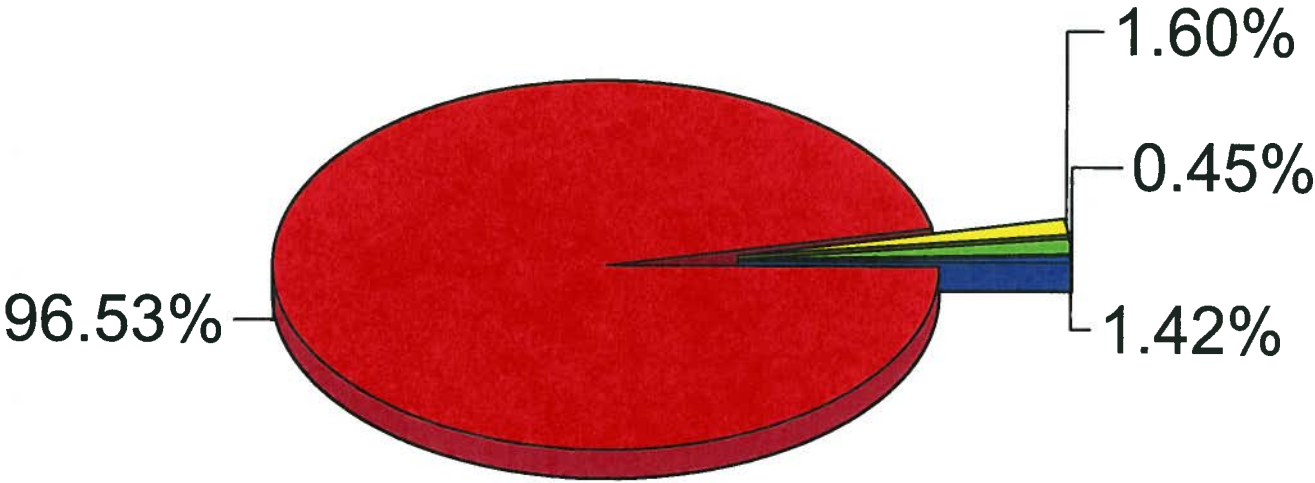
This fund is used to account for the payment of principal and interest on general obligation bonds, capital leases and certain notes payable by the City.



<b>REVENUE SUMMARY DEBT SERVICE FUND</b>						
<b>Revenue Classification</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Est. Actual</b>	<b>2011-12 Budget</b>
<b>Taxes</b>	447,621	462,798	541,382	572,179	558,106	559,052
<b>Operating Transfers</b>	58,832	22,474				
<b>Interest</b>	9,546	6,866	7,612	7,171	4,000	2,500
<b>Bond Proceeds</b>						
<b>Total Revenue</b>	<b>515,999</b>	<b>492,138</b>	<b>548,994</b>	<b>579,350</b>	<b>562,106</b>	<b>561,552</b>

<b>EXPENSE SUMMARY DEBT SERVICE FUND</b>						
<b>Expense Classification</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Est. Actual</b>	<b>2011-12 Budget</b>
<b>Miscellaneous</b>						
<b>Bond Principal</b>	251,598	265,000	275,000	290,000	305,000	320,000
<b>Bond Interest</b>	160,001	148,773	137,113	124,875	111,825	98,100
<b>Capital Lease/Note Principal</b>	69,859	79,886	120,417	119,586		142,772
<b>Capital Lease/Note Interest</b>	8,480	12,755	24,078	16,801		14,220
<b>Fiscal Agent Fees</b>	909	367	628	331		700
<b>Bad Debt Expense</b>						
<b>Total Expenditures</b>	<b>490,847</b>	<b>506,781</b>	<b>557,236</b>	<b>551,593</b>	<b>416,825</b>	<b>575,792</b>

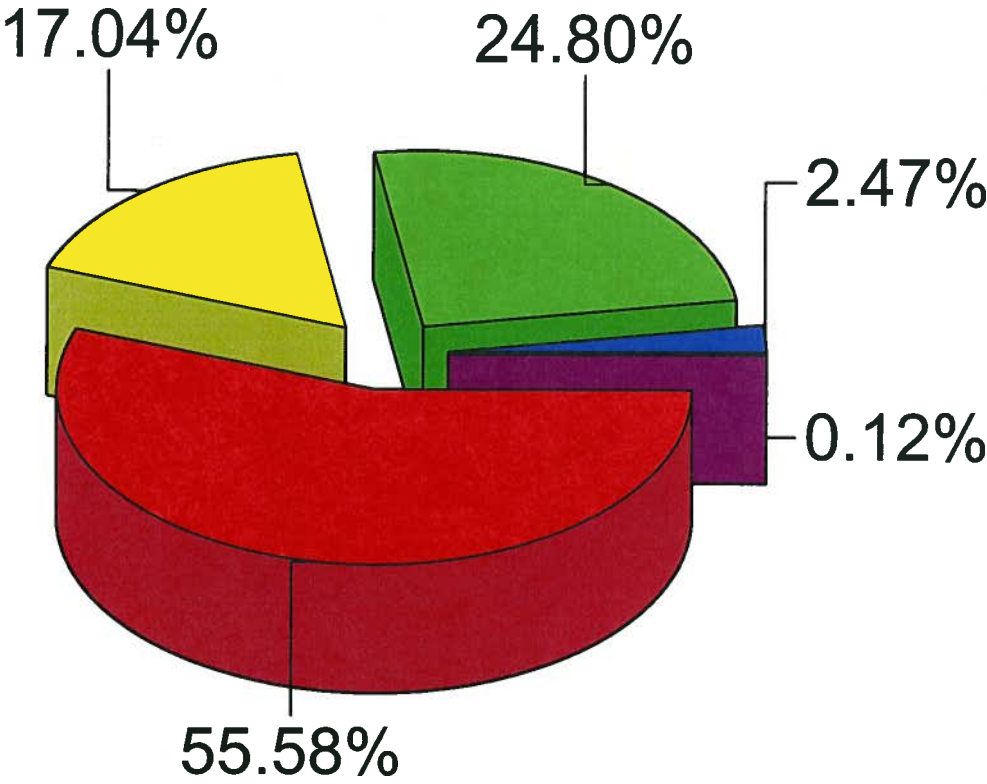
# Debt Service Revenue 2011-12



## REVENUE

Account Number	Description	2008-09 Actual	2009-10 Actual	2010-11 Est. Actual	2011-12 Budget
<b>AD VALOREM TAXES</b>					
4011	Current Taxes	520,487	553,772	538,606	542,052
4012	Deliquent Taxes	12,009	10,522	10,000	9,000
4015	Penalty & Interest	8,885	7,886	9,500	8,000
	<b>Total Ad Valorem Taxes</b>	<b>541,381</b>	<b>572,180</b>	<b>558,106</b>	<b>559,052</b>
<b>Intragovernmental</b>					
4510	Operating Transfer - Fund 10				
4530	Operating Transfer - Fund 30				
	<b>Total Intragovernmental</b>				
<b>Other Non-Operating</b>					
4801	Interest Income	7,612	7,171	4,000	2,500
	<b>Total Non-Operating</b>	<b>7,612</b>	<b>7,171</b>	<b>4,000</b>	<b>2,500</b>
<b>Other Financing Sources</b>					
4910	Bond Proceeds				
	<b>Total Other Financing Source</b>				
	<b>TOTAL REVENUE</b>	<b>548,993</b>	<b>579,351</b>	<b>562,106</b>	<b>561,552</b>

# Debt Service Expenditures 2011-12



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

## EXPENDITURES

<b>Account Number</b>	<b>Description</b>	<b>2009-10 Actual</b>	<b>2010-11 *YE Budget</b>	<b>2010-11 Est.Actual</b>	<b>2011-12 Budget</b>
568-6201	Office Supplies				
568-6400	Bond Principal	290,000	305,000	305,000	320,000
568-6410	Bond Interest	124,875	111,825	11,825	98,100
568-6420	Capital Leases/Principal	119,586	140,607	140,607	142,772
568-6430	Capital Leases/Interest	16,801	23,322	23,322	14,220
568-6440	Fiscal Agent Fees	331	700	700	700
568-6399	Miscellaneous				
568-6810	Bad Debt Expense				
	<b>TOTAL DEBT SERVICE</b>	<b>551,593</b>	<b>581,454</b>	<b>481,454</b>	<b>575,792</b>

## **GENERAL OBLIGATION BONDS**

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

A summary of the Bond Improvement Program follows:

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

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

#### **STREET IMPROVEMENTS:**

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

#### **DRAINAGE IMPROVEMENTS:**

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

#### **NORTH ATHENS FIRE STATION:**

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

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

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

## Debt Service Fund

### SHORT TERM DEBT

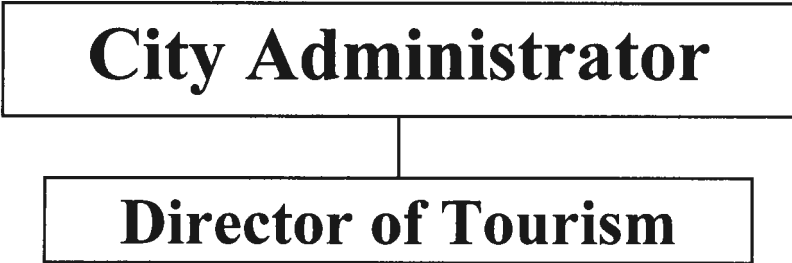
Description Of Debt	Current Year			Outstanding Principal 09/30/12
	Principal	Interest	Total	
<b>2011 Police Vehicles</b>				
California First National Bank Original Note - \$220,000 Interest - 2.58%	72,818	3,765	76,583	106,426
<b>2008 Truck Mounted Excavator</b>				
Southside Bank Original Note - \$205,248 Interest - 3.620%	43,420	1,528	44,948	18,560
<b>2008 Fire Engine Pumper</b>				
Citizens National Bank Original Lease - \$284,377 Interest - 4.50%	26,534	8,927	35,461	186,549
Total Short Term Debt	142,772	14,220	156,992	311,535



## **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	2009-10 Actual	2010-11 Budget	2010-11 Est Act	2011-12 Budget
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**REVENUE**

TAXES					
4023	Hotel/Motel Occupancy Tax	226,535	221,000	238,000	235,000
4801	Interest Income	1,468	900	1,250	700
4899	Miscellaneous Revenue	40,407		4	
4930	Donations	5,000	5,000	5,000	5,000
TOTAL TAX REVENUES		273,410	226,900	244,254	240,700

Department Name:  
 Department Number:

Tourism  
 72

Expense Summary

Classification	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget	2010-11 Est.Act.	2011-12 Budget
Personal Services				50,963	91,525	69,740	96,349
Supplies				9,372	4,269	2,673	7,250
Contractual Services				38,128	118,599	42,102	137,101
Capital Improvements							
Flow Through Expenditures	213,092	249,430	245,731	138,896			
<b>Total Expense</b>	<b>213,092</b>	<b>249,430</b>	<b>245,731</b>	<b>237,359</b>	<b>214,393</b>	<b>114,515</b>	<b>240,700</b>

PERSONNEL

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

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**TOURISM**

**PERSONAL SERVICES**

572-6100	Longevity		32	32	80
572-6101	Salaries	33,119	48,696	48,696	51,556
572-6102	Overtime				
572-6103	F I C A	2,799	5,380	3,854	5,602
572-6104	Group Insurance	4,000	6,400	6,584	7,530
572-6105	Retirement	5,471	9,076	8,738	9,760
572-6106	Workers Compensation		344	186	221
572-6109	Incentive Pay				
572-6110	Vacation Buy Back				
572-6111	Accrued Vacation Payout				
572-6120	Salaries (Part Time)	3,174	17,997		18,000
572-6141	Car Allowance	2,400	3,600	1,650	3,600
	<b>TOTAL PERSONAL SERVICES</b>	<b>50,963</b>	<b>91,525</b>	<b>69,740</b>	<b>96,349</b>

**SUPPLIES**

572-6201	Office Supplies	1,771	1,500	1,263	1,500
572-6202	Operating Supplies		250	171	250
572-6203	Repair & Maintenance Supplies	28			
572-6204	Small Tools & Equipment	4,964			3,000
572-6205	Postage	1,135	1,500	1,239	1,500
572-6206	Subscriptions,Books,Periodicals				
572-6208	Computer Software	1,475	1,019		1,000
	<b>TOTAL SUPPLIES</b>	<b>9,373</b>	<b>4,269</b>	<b>2,673</b>	<b>7,250</b>

**CONTRACTUAL SERVICES**

572-6300	Professional Services	800		3,179	12,000
572-6301	Communication	911	1,980	1,516	1,980
572-6302	Travel and Training	2,108	6,000	2,475	6,000
572-6303	Advertising	16,040	73,758	21,953	76,730
572-6304	Printing and Binding			5,136	3,000
572-6305	Electricity	1,718	3,600	3,078	1,800
572-6308	Repair and Maintenance	35			
572-6309	Rentals	5,290	6,600	3,443	6,880
572-6310	Other Contractual Service	11,094	25,000	1,162	27,400
572-6311	Other Professional Services				
572-6312	Professional Dues	545	1,561		1,111
572-6314	Insurance	-413			
572-6399	Miscellaneous		100	160	200
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>38,128</b>	<b>118,599</b>	<b>42,102</b>	<b>137,101</b>

**CAPITAL**

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

**FLOW THROUGH EXPENDITURES**

572-7201	Chamber Of Commerce				
572-7202	Cain Center	89,360			
572-7203	AVIP				
572-7204	Henderson Cty. Fair Park Complex*	32,232			
572-7205	Athens Little Theater	4,580			
572-7206	Henderson Cty. Historical Society				
572-7207	East Texas Arboretum	12,723			
572-7208	Northeast Texas Center for the Arts				
572-7209	AVIP (Excess)				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>138,895</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL EXPENDITURES</b>	<b>237,359</b>	<b>214,393</b>	<b>114,515</b>	<b>240,700</b>
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\*Includes amendments during fiscal year

## **AIRPORT FUND**

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

Account Number	Description	2009-10 Actual	2010-11 Budget	2010-11 Est Act	2011-12 Budget
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**AIRPORT REVENUE**

**OPERATING REVENUE**

4348.1	Ingress/Egress Permit Fee				
4348.2	Land/Building Lease	4,488	5,089	7,129	7,129
4348.20	Hanger Rent	30,078	31,000	31,000	31,000
4348.3	Instruction and Plane Rental	65	50	65	65
4348.4	Aircraft Charter and Taxi	115	200	200	200
4348.5	Airport Sales	84	200	200	200
4348.6	Aircraft Maintenance	301	300	300	300
4348.7	Fuel Sales	1,584	1,000	1,650	1,700
4348.8	Flying Club				
4348.9	Ramp Tie Down				
4363	Oil/Gas Rents and Royalties				

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Total Operating Revenue	36,715	37,839	40,544	40,594
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**INTRAGOVERNMENTAL RECEIPTS**

4501	Local Match				
4510	Operating Transfers-Fund 10				
4558	Operating Transfers-Fund 58	11,426			

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Total Intragovernmental Receipts	11,426			
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**INTERGOVERNMENTAL RECEIPTS**

4601	Grant Revenue				
Total Intergovernmental Receipts					

**REIMBURSING REVENUE**

4799	Other Reimbursing Revenue				
Total Reimbursing Revenue					

**OTHER NON-OPERATING**

4801	Interest	2,709	2,500	2,200	1,200
4899	Miscellaneous Revenue				
Total Other Non-Operating		2,709	2,500	2,200	1,200

**OTHER FINANCING SOURCES**

4920	Note Proceeds				
4930	Donations				
Total Other Financing Sources					

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Total Financing Sources				
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TOTAL REVENUES	50,850	40,339	42,744	41,794
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## Fund: Airport

### Expense Summary

<b>Expenditure Classification</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Budget</b>	<b>2010-11 Est.Act.</b>	<b>2011-12 Budget</b>
<b>Personal Services</b>								
<b>Supplies</b>	2,428	4,773	2,546	2,335	2,433	3,910	2,710	3,310
<b>Contractual Services</b>	5,896	9,747	6,673	7,358	7,320	12,225	10,596	11,959
<b>Long Term Debt</b>								
<b>Capital Improvements</b>								
<b>Operating Transfers</b>					9,861	40,000	38,000	50,000
<b>Total Expense</b>	<b>8,324</b>	<b>14,520</b>	<b>9,219</b>	<b>9,693</b>	<b>19,614</b>	<b>56,135</b>	<b>51,306</b>	<b>65,269</b>

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**AIRPORT**

**SUPPLIES**

536-6201	Office Supplies	42	50	50	50
536-6202	Operating Supplies	602	1,200	600	1,200
536-6203	Repair & Maint Supplies	1,361	1,400	1,400	1,400
536-6204	Small Tools & Equipment				
536-6205	Postage	60	60	60	60
536-6207	Fuel	367	1,200	600	600
	<b>TOTAL SUPPLIES</b>	<b>2,432</b>	<b>3,910</b>	<b>2,710</b>	<b>3,310</b>

**CONTRACTUAL SERVICES**

536-6300	Professional Service	100	150		150
536-6303	Advertising			125	
536-6305	Electricity	4,436	4,800	4,200	4,800
536-6307	Water and Wastewater Services	435	600	600	600
536-6308	Repair & Maintenance	586	4,200	4,200	4,200
536-6309	Rentals				
536-6310	Other Contractual Service	174	1,000	40	1,000
536-6314	Insurance	1,590	1,475	1,431	1,209
536-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>7,321</b>	<b>12,225</b>	<b>10,596</b>	<b>11,959</b>

**Long Term Debt**

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

**CAPITAL**

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

**OPERATING TRANSFERS**

536-6611	Operating Transfers-Airport Grants				
536-6658	Operating Transfers-Fund 58	9,861	40,000	38,000	50,000
	<b>TOTAL OPERATING TRANSFERS</b>	<b>9,861</b>	<b>40,000</b>	<b>38,000</b>	<b>50,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>19,614</b>	<b>56,135</b>	<b>51,306</b>	<b>65,269</b>

\*Includes amendments during fiscal year.

## **CAPITAL PROJECTS FUNDS**

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

Account Number	Description	2009-10 Actual	2010-11 Budget	2010-11 Est Act	2011-12 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	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**GENERAL OBLIGATION CAPITAL PROJECTS**  
**EXPENDITURES**

**SUPPLIES**

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

**CONTRACTUAL SERVICES**

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

**LONG TERM DEBT**

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

**CAPITAL OUTLAY**

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

**OPERATING TRANSFERS**

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

	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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Account Number	Description	2009-10 Actual	2010-11 Budget	2010-11 Est Act	2011-12 Budget
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**UTILITY CAPITAL PROJECTS**  
**REVENUE**

OTHER NON-OPERATING			
4801	Interest Earned	58,191	30,636
	<b>Total Other Non-Operating</b>	<b>58,191</b>	<b>30,636</b>
OTHER NON-OPERATING			
4910	Bond Proceeds		
4930	Donations		
	<b>Total Other Financing Sources</b>		
	<b>TOTAL REVENUES</b>	<b>58,191</b>	<b>30,636</b>

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**UTILITY CAPITAL PROJECTS**  
**EXPENDITURES**

**SUPPLIES**

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

**CONTRACTURAL SERVICES**

503-6300	Professional Services	725		2,000	
503-6399	Miscellaneous				
<b>Total Contractual Services</b>		<b>725</b>	<b>0</b>	<b>2,000</b>	<b>0</b>

**LONG TERM DEBT**

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

**CAPITAL OUTLAY**

503-6501	Land				
503-6502	Buildings				
503-6504	Machinery and Equipment				
503-6506	Vehicles				
503-6308	Computer Equipment				
503-6510	Furniture				
563-6530	Public Facilities:Water/WW	942,878		280,250	
565-6530	Public Facilities:Water/WW				
<b>TOTAL CAPITAL OUTLAY</b>		<b>942,878</b>	<b>0</b>	<b>280,250</b>	<b>0</b>

**OPERATING TRANSFERS**

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

<b>TOTAL EXPENDITURES</b>		<b>943,603</b>	<b>0</b>	<b>282,250</b>	<b>0</b>
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## **MUNICIPAL COURT TECHNOLOGY FUND**

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



Account Number	Description	2009-10 Actual	2010-11 Budget	2010-11 Est Act	2011-12 Budget
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**MUNICIPAL COURT TECHNOLOGY FEES REVENUE**

COURT/PUBLIC SAFETY					
4201.6	MUNICIPAL COURT TECH. FEES	<u>4,557</u>	5,500	3,811	4,200
	Total Court/Public Safety	4,557	5,500	3,811	4,200
OTHER NON-OPERATING					
4801	Interest	<u>309</u>	250	150	80
	Total Other Non-Operating	309	250	150	80
	<b>TOTAL REVENUES</b>	<u><u>4,866</u></u>	<u>5,750</u>	<u>3,961</u>	<u>4,280</u>

Account Number	Description	2009-10 Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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**MUNICIPAL COURT TECHNOLOGY FUND EXPENDITURES**

**SUPPLIES**

550-6201	Office Supplies				
550-6203	Repair and Maintenance Supplies				
550-6204	Small Tool and Equipment		871		
	<b>Total Supplies</b>		<b>871</b>		

**CONTRACTURAL SERVICES**

550-6308	Repair and Maintenance	2,810	3,279	2,810	3,000
550-6309	Rentals	1,597	1,600	1,784	2,000
	<b>Total Contractual Services</b>	<b>4,407</b>	<b>4,879</b>	<b>4,594</b>	<b>5,000</b>

**LONG TERM DEBT**

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

**CAPITAL OUTLAY**

550-6508	Computer Equipment				
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<b>TOTAL EXPENDITURES</b>		<b>4,407</b>	<b>5,750</b>	<b>4,594</b>	<b>5,000</b>
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## SPECIAL REVENUE FUNDS

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

### **Fund 50 - Fire Department Grants**

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

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

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

### **Fund 52 - First Time Sewer Grants**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **CAPITAL PROJECTS FUNDS**

The following funds exist as capital projects funds. The budgets for these funds are established by Council as necessary as projects are approved and expenditures are incurred from year to year as money is made available through the sale of bonds or other funding for the specific capital improvements. Following is a list of these funds which are not shown separately in detail in another part of the budget.

### **Fund 31 - Downtown Capital Improvements Fund**

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

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

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

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

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

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

- 2000-01
- A. Market adjustment to pay scales made by increasing step 1 \$2,500 and recalculating scales with 4% difference between steps. These adjustments made necessary by low unemployment and high turnover rates.
  - B. Tax rate remains at .30124/\$100.
  - C. Utility rate plan continues with rate increase in September 2001.
  - D. Large increases in taxable values propel property tax revenue higher. Sales tax revenue is projected at a 7% increase.
  - E. Records clerk position made permanent in Police Department.
  - F. Effective January 1, 2001, the employee contribution rate to the TMRS is increased to 6% with the City match remaining at 1.5 to 1.
  - G. Street and drainage improvements continue from the 1998 bond issue.
  - H. Water and wastewater improvements begin from the 2000 C.O. issue mainly designed to comply with State mandated regulation changes.
- 2001-02
- A. Sales Tax declines in prior year prompted severe cuts in capital including suspension of street program
  - B. Tax rate remains at .30124/\$100
  - C. Utility rate plan concluded but new rate study is budgeted.
  - D. Property tax revenues increase as values continue to rise.
  - E. New Home Grant applied for.
  - F. 1% COLA adjust to pay scales due to budget constraints.
  - G. All proposed new positions cut from the budget.
  - H. 4 year plan to improve retirement put on hold.
- 2002-03
- A. Sales taxes remain flat with a 3.5% increase anticipated in this fiscal year.
  - B. Tax rate increased by .015613 to .316853 per \$100 evaluation.
  - C. Property tax values continue to rise.
  - D. New pay scales implemented after salary study by Waters Consulting Group. Employees placed on step after 5% raise.
  - E. Detective positions reclassified in Civil Service.
  - F. No new positions added.
  - G. 4 year plan to improve retirement put on hold.
- 2003-04
- A. Tax rate raised to .343793 from .316853 for a .02694 tax rate increase.
  - B. Sales taxes have remained almost equal to prior years with very little to no increase.
  - C. Property tax values have continued to rise but have not offset additional costs and the loss of sales tax revenue.
  - D. Insurance costs have continued to rise for the City as they have for most employers.
  - E. Two employees added to the Police Department, one traffic control officer and one narcotics officer.
  - F. One employee added to the Water Treatment Plant.
  - G. The City's match to TMRS is increased from 1.5 to 2 to 1 in continuing with the plan to improve the retirement system which had been delayed

for the past two years.

- H. Many of the capital purchases in General fund are made possible because excess interest earnings from the 1998 G.O. Bond funds have been used to pay the current year debt service allowing more property tax revenue to be allocated to the General Fund.
- I. A new five year utility rate plan goes into effect to help cover costs for water and sewer services. The first phase of the plan raised rates approximately 8% effective with the September 2003 billing.
- J. The airport fund budget includes funds for the construction of new airport hangers to accommodate growth at the Athens Municipal Airport.

2004-05

- A. Sales Taxes met budget projections in the prior year but only a modest increase of 2% is projected for this fiscal year.
- B. One time payments of 1% of annual salary are made in January to employees topped out in the pay scale. These payments are intended to cover the increase in employee contributions to TMRS.
- C. Employee contributions to TMRS are increased from 6% to 7% in January 2005. This completes a multi year plan to bring the retirement system up to comparable levels with other cities. The TMRS plan is now 7% contributions by employees with a 2 to 1 match by the City.
- D. No cost of living or market adjustments are made to the pay scale.
- E. Property tax rate remains the same at .343793.
- F. Many of the capital purchases in General fund are again made possible because excess interest earnings from the 1998 G.O. Bond funds have been used to pay the current year debt service allowing more property tax revenue to be allocated to the General Fund. These funds will be exhausted after this year.
- G. 3<sup>rd</sup> phase of a five year utility rate increase plan is implemented in September 2005.
- H. In October 2004 the City intends to sell \$5,500,000 worth of Certificates of Obligation to fund much needed improvements in the water and wastewater infrastructure. No utility rate increase will be needed for this additional debt because of the retirement of two revenue bond issues in 2003 made additional funds available in the existing rate structure.

2005-06

- A. Property tax rate increases from .343793 to .443793. The .10 cent increase is necessitated by lagging sales tax growth and the exhaustion of interest income on bond proceeds which had been used for debt service payments.
- B. Full impacts of large fuels and electricity costs increases are felt this fiscal year.
- C. All City budgets cut back 5% to trim budget back prior to tax rate increase.
- D. 2% cost of living increase included in budget as well as merit increases of 3.5%. Cost of living is the first in 3 years.
- E. Capital improvements are severely cut back in General Fund in order to balance budget.
- F. 4th phase of a five year utility rate increase plan is implemented in September 2006.
- G. Sales taxes continue to lag behind the prior year and below original budget projections.
- H. One police officer position eliminated due to uncertainty of continued funding for the narcotics grant.

2006-07

- A. Property tax rate remains at .443793. Values increase \$29,994,260 increasing revenue \$133,112.
- B. Sales tax increases are the largest in over five years adding approximately \$600,000 to the budget.
- C. 5<sup>th</sup> phase of the utility rate plan is implemented in September 2007.
- D. A new pay scale is implemented based on recommendations from the Waters Consulting Group. Over 70% of the Costs associated with the increase is budgeted for the public safety departments.
- E. Capital purchases are increased including a new fire truck and police cars.
- F. Fuel and electricity costs continue to increase.
- G. \$1,259,505 is budgeted in the airport grants fund for airport improvements including a master plan, runway improvements, and new hanger construction. Most of the improvements are to be paid by grant funds.

2007-08

- A. Property tax rate remains at .443793. Values increase \$40,043,623 increasing revenue \$177,711, the largest in several years.
- B. Sales taxes are estimated at a 2% increase although September 2007 amounts are 30% higher than a year ago. Year to date was estimated at just over 4%.
- C. Cost of living increase of 2.5% is made to the pay scales for 2008.
- D. Certification pay for dispatchers is implemented.
- E. Five Corporal positions are funded in the Police Department,
- F. Bilingual incentive pay is to be implemented City wide in January 2008.
- G. Field training officer assignment pay in the Police Department is paid year round with 2 year commitment.
- H. New water utility rate study is budgeted to determine water and sewer rates for the upcoming 5 year period.
- I. Several large equipment purchases are to be funded with capital leases. Fire truck purchase is expected to be completed this fiscal year.

2008-09

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

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.

## **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 10-01-11**

**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
Building Inspector	Grade 19	1
Director of Tourism	Grade 20	1
Assistant Supt.	Grade 21	3
Garage Supt.	Grade 21	1
Parks Supt.	Grade 21	1
Street Supt.	Grade 21	1
Utility Supt.	Grade 23	1
Human Resources Director	Grade 26	1
Director of Planning/Dev.	Grade 27	1
Director of Utilities	Grade 28	1
Fire Chief	Grade 28	1
Police Chief	Grade 28	1
ACM/Director of Finance	Grade 29	1
ACM/City Secretary	Grade 29	1
City Administrator	Grade CA	1

(Fire & Police Civil Service)

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

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

TOTAL FUNDED POSITIONS

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# 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
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## 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	21,803	22,631	23,492	24,383	25,311	26,274	27,273	28,309	29,386	30,503
12	23,163	24,046	24,958	25,909	26,894	27,916	28,978	30,079	31,222	32,411
13	24,734	25,674	26,651	27,664	28,716	29,808	30,942	32,117	33,337	34,605
14	26,348	27,349	28,389	29,469	30,589	31,752	32,959	34,212	35,512	36,863
15	28,076	29,144	30,251	31,400	32,594	33,835	35,121	36,458	37,843	39,281
16	29,931	31,067	32,248	33,475	34,746	36,068	37,439	38,861	40,340	41,874
17	31,919	33,131	34,391	35,698	37,054	38,465	39,927	41,446	43,021	44,656
18	34,050	35,344	36,687	38,083	39,530	41,033	42,594	44,212	45,895	47,637
19	36,340	37,721	39,154	40,644	42,188	43,792	45,458	47,184	48,979	50,840
20	38,726	40,200	41,725	43,312	44,959	46,668	48,443	50,282	52,194	54,179
21	41,509	43,087	44,724	46,425	48,188	50,022	51,923	53,897	55,946	58,072
22	44,269	45,954	47,700	49,514	51,396	53,350	55,378	57,483	59,667	61,936
23	47,316	49,116	50,983	52,920	54,931	57,019	59,187	61,437	63,772	66,194
24	50,862	52,796	54,803	56,885	59,049	61,293	63,623	66,042	68,552	71,157
25	54,402	56,470	58,616	60,844	63,158	65,558	68,051	70,638	73,322	76,108
26	58,622	60,852	63,164	65,564	68,055	70,643	73,327	76,115	79,007	82,010
27	63,188	65,589	68,082	70,670	73,355	76,143	79,038	82,042	85,161	88,396
28	69,507	72,149	74,890	77,737	80,693	83,759	86,942	90,247	93,675	97,237
29	76,458	79,364	82,380	85,511	88,761	92,136	95,636	99,272	103,046	106,960
CA	98,909	102,667	106,570	110,620	114,824	119,188	123,717	128,419	133,298	138,364

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

YEARLY	Grade	Start									Maximum
		1	2	3	4	5	6	7	8	9	
	F-1	36,995	38,400	39,860	41,377	42,950	44,583	46,276	48,037	49,862	51,758
	F-2	39,988	41,508	43,086	44,723	46,422	48,188	50,021	51,922	53,894	55,943
	F-3	45,166	46,880	48,664	50,516	52,434	54,428	56,496	58,642	60,873	63,188
	F-4	53,863	55,908	58,034	60,241	62,530	64,907	67,375	69,934	72,593	75,350
	F-5	57,029	59,197	61,446	63,782	66,206	68,723	71,334	74,044	76,860	79,780

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

YEARLY	Grade	Start									Maximum
		1	2	3	4	5	6	7	8	9	
	P-1	36,995	38,400	39,860	41,377	42,950	44,583	46,276	48,037	49,862	51,758
	P-2	39,632	41,138	42,702	44,325	46,011	47,759	49,573	51,459	53,416	55,446
	P-3	45,020	46,731	48,508	50,352	52,266	54,253	56,314	58,456	60,678	62,984
	P-4	50,199	52,108	54,089	56,144	58,278	60,493	62,793	65,179	67,657	70,228
	P-5	59,665	61,934	64,289	66,731	69,268	71,901	74,632	77,470	80,413	83,471



## 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**

**2011-2012  
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 2012
Vice-President	Ed Gatlin	May 2014
Secretary	Steve Sparkman	May 2012
Director	Joe Whatley	May 2012
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**

**2011 - 2012**

**RESOLUTION**

**A RESOLUTION ADOPTING A TAX RATE FOR THE ATHENS MUNICIPAL WATER AUTHORITY FOR THE TAX YEAR 2011.**

**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 2011 as follows:

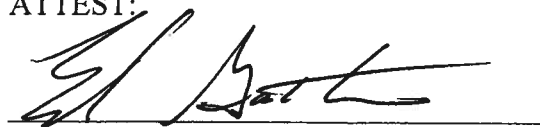
\$0.124673	For the purposes of maintenance and operations
\$0.000000	For the payment of principal and interest on debt of the Authority
\$0.124673	Total Tax Rate

**PASSED AND APPROVED**, this the 13<sup>th</sup> day of September, 2011.



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, 2011 AND ENDING SEPTEMBER 30, 2012.**

**WHEREAS**, A budget estimate for the revenues and expenditures of said A.M.W.A for the fiscal year beginning October 1, 2011 and ending September 30, 2012 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;

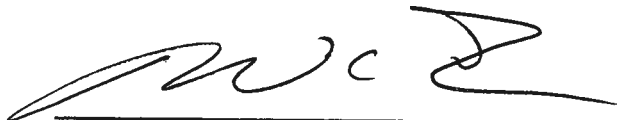
**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ATHENS MUNICIPAL WATER AUTHORITY OF ATHENS, TEXAS:**

**SECTION 1:** That the sum of One Million Five Hundred Twenty-Nine Thousand, One Hundred Seventy-Five Dollars (\$1,529,175) be appropriated out of the Tax Fund for payment of expenses.


**SECTION 2:** That the sum of Ninety-One Thousand, Two Hundred Forty Dollars (\$91,240) 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, 2011 and ending September 30, 2012.

**PASSED AND APPROVED**, this the 13<sup>th</sup> day of September, 2011.

  
ATHENS MUNICIPAL WATER AUTHORITY  
President, Board of Directors

ATTEST:

  
ATHENS MUNICIPAL WATER AUTHORITY  
Secretary, Board of Directors

CERTIFICATION OF 2011 APPRAISAL ROLL  
FOR

**ATHENS MUNICIPAL WATER AUTHORITY**

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

**ATHENS MUNICIPAL WATER AUTHORITY**

and constitutes the Appraisal Roll for

**ATHENS MUNICIPAL WATER AUTHORITY**

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2011 Appraisal Roll Information

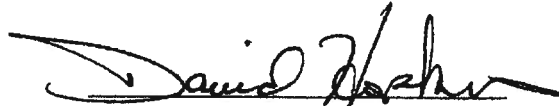
Total Appraised Value	\$953,562,211
Total Taxable Value	\$ 646,226,355

2/20/2011  
Date

  
Bill Jackson, Chief Appraiser

Received by:

1/22/2011  
Date



---

<u>Appraised Value</u>	<u>Taxable Value</u>
HCAD - \$880,542,570	HCAD - \$ 573,280,060
TYP - \$ 73,019,641	TYP - \$ 72,946,295
TOTAL \$953,562,211	TOTAL \$ 646,226,355

FROZEN TAX CEILING	\$
FROZEN VALUE	\$
H/S CAP LOSS	\$ 1,597,810

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**Athens Municipal Water Authority**  
**Analysis of Property Tax Values**

Year	Taxable Valuation	Tax Rate	Tax Levy	Collections* Thru 07/31/11	Percent Collected
1981	124,933,517	0.000000	274,834	274,830	100.00%
1982	210,000,000	0.146900	298,458	298,453	100.00%
1983	218,811,573	0.129900	264,813	264,795	99.99%
1984	264,121,708	0.117760	264,000	263,983	99.99%
1985	242,285,178	0.144174	324,977	324,953	99.99%
1986	266,741,449	0.134052	357,573	357,533	99.99%
1987	271,255,342	0.147200	399,288	399,259	99.99%
1988	294,676,858	0.140100	412,842	412,794	99.99%
1989	292,971,780	0.140100	410,453	410,253	99.95%
1990	291,535,966	0.140000	408,150	407,933	99.95%
1991	287,923,344	0.140000	403,093	402,880	99.95%
1992	283,408,535	0.147020	416,667	416,404	99.94%
1993	282,601,225	0.147020	415,480	415,252	99.95%
1994	286,815,209	0.147020	421,675	421,358	99.92%
1995	301,301,223	0.147020	442,973	442,708	99.94%
1996	324,050,933	0.144080	466,892	466,567	99.93%
1997	350,569,091	0.144000	504,819	504,469	99.93%
1998	360,378,555	0.143180	515,990	515,545	99.91%
1999	374,940,291	0.138520	519,367	518,895	99.91%
2000	411,751,093	0.124673	513,342	512,696	99.87%
2001	437,513,608	0.124673	545,461	544,444	99.81%
2002	467,729,721	0.124673	583,133	582,122	99.83%
2003	492,026,087	0.124673	613,424	612,102	99.78%
2004	517,483,942	0.124673	645,163	643,845	99.80%
2005	523,526,090	0.124673	652,696	650,856	99.72%
2006	555,060,550	0.124673	692,011	689,552	99.64%
2007	596,094,040	0.124673	743,168	740,346	99.62%
2008	629,294,650	0.124673	784,561	780,220	99.45%
2009	646,133,230	0.120993	781,776	773,272	98.91%
2010	642,619,810	0.124673	801,173	774,509	96.67%
2011	646,226,355	0.124673	805,670	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	2009-10 Actual	2010-11 Budget	2010-11 Est Actual	2011-12 Budget
<b>REVENUE</b>					
4011	Current Taxes				
4012	Delinquent Taxes				
4015	Penalty/Interest				
	Operating Transfer				
4801	Interest Income				
	Total Revenue	0	0	0	0

The Authority Has No Outstanding Indebtedness

# Athens Municipal Water Authority

## DEBT SERVICE Operating Budget

Account No.	Account Description	2009-10 Actual	2010-11 Budget	2010-11 Est Actual	2011-12 Budget
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### EXPENDITURES

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

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

**ATHENS MUNICIPAL WATER AUTHORITY  
GENERAL DEBT SERVICE OBLIGATIONS 2011-12 FISCAL YEAR**

Description	Principal	Interest	Fiscal Agent Fees	Total	Payoff Date	Current Monthly Payment	Original Note	Principal Balance At 09/30/12
-------------	-----------	----------	-------------------	-------	-------------	-------------------------	---------------	-------------------------------

**Bonds**

The Authority Currently Has No Bonded Indebtedness Outstanding

**Capital Leases**

The Authority Currently Has No Capital Leases or Notes Payable Outstanding	\$0.00			\$0.00				
				\$0.00				
				\$0.00				
				\$0.00				
				\$0.00				

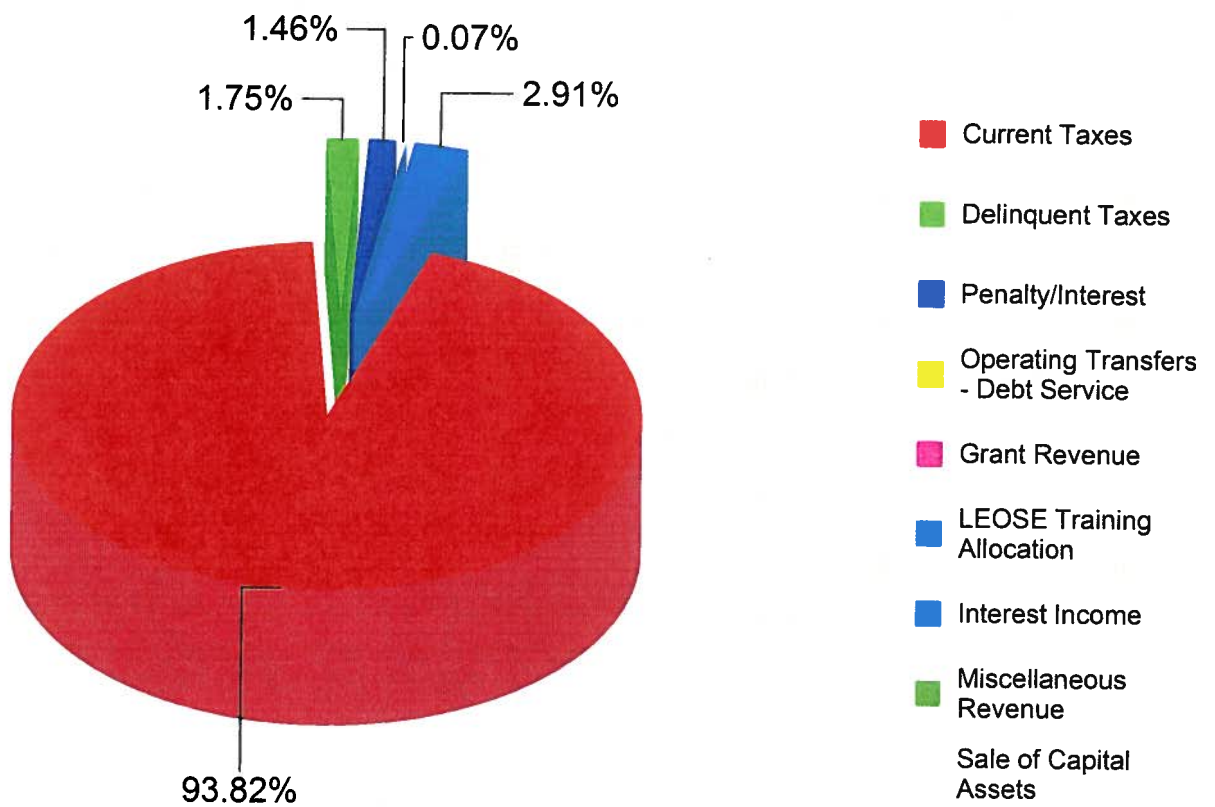
<b>Total For Capital Leases/Other</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>				
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<b>TOTALS FOR DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>				
--------------------------------	------------	------------	------------	------------	--	--	--	--

## **TAX FUND**

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

# Tax Fund Revenues 2011-12 Budget



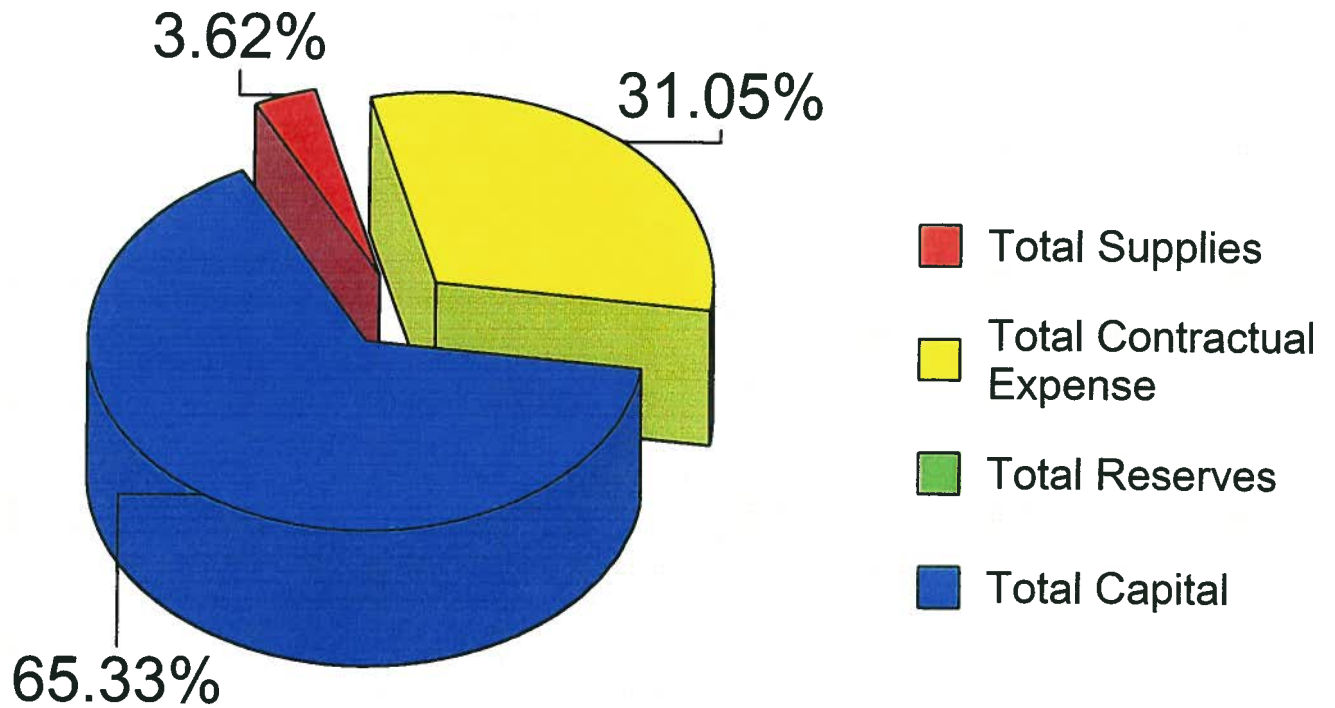
# Athens Municipal Water Authority

## TAX FUND Operating Budget

Account No.	Account Description	2009-10 Actual	2010-11 Budget	2010-11 Est Actual	2011-12 Budget
<b>REVENUE</b>					
4011	Current Taxes	\$759,859	\$801,173	\$777,138	\$805,670
4012	Delinquent Taxes	17,240	15,000	15,000	15,000
4015	Penalty/Interest	11,463	9,500	13,500	12,500
43W2	Operating Transfers - Debt Service				
4601	Grant Revenue				
4721	LEOSE Training Allocation	570	570	570	570
4801	Interest Income	103,586	76,500	87,500	25,000
4901	Miscellaneous Revenue				
4940	Sale of Capital Assets	546,749			
	<b>Total Revenue</b>	<b>1,439,467</b>	<b>902,743</b>	<b>893,708</b>	<b>858,740</b>



# Tax Fund Expenditures 2011-12



# Athens Municipal Water Authority

## TAX FUND Operating Budget

Account No.	Account Description	2009-10 Actual	2010-11 Budget	2010-11 Est Actual	2011-12 Budget
<b>EXPENDITURES</b>					
575-6201	Office Supplies	84	600	300	600
575-6202	Operating Supplies	17,111	31,200	30,815	31,200
575-6203	Repair and Maintenance Supplies	16,149	26,105	25,000	20,475
575-6204	Small Tools and Equipment	2,713	3,600	1,500	2,600
575-6206	Subscriptions, Books, Periodicals	833		0	500
	<b>Total Supplies</b>	<b>36,891</b>	<b>61,505</b>	<b>57,615</b>	<b>55,375</b>
575-6300	Professional Services	186,552	230,000	200,000	205,000
575-6301	Communication	806	700	700	700
575-6302	Travel and Training	208	2,000	1,500	2,000
575-6303	Advertising	1,827	1,200	150	1,200
575-6304	Printing and Binding		200		200
575-6305	Electricity	1,588	2,100	2,000	2,100
575-6308	Repair & Maintenance Service	88,418	326,500	117,000	175,000
575-6309	Rentals				
575-6310	Other Contractual Services	325	300	300	300
575-6312	Audit Expense	3,800	4,500	4,000	4,500
575-6313	Outside Legal Expense		30,000		10,000
575-6314	Insurance Expense	9,299	13,000	9,457	10,000
575-6316	Management Expense	30,000	30,000	30,000	30,000
575-6320	Federal/State Licensing				
575-6321	Tax Collection Fee	6,862	7,000	7,000	7,000
575-6322	Appraisal Expense	15,756	15,000	16,000	16,000
575-6332	Water Board Meeting Exp		400		400
575-6333	Election Expense		4,420		7,400
575-6399	Miscellaneous	160	3,000	200	3,000
	<b>Total Contractual Expense</b>	<b>345,599</b>	<b>670,320</b>	<b>388,307</b>	<b>474,800</b>
575-6505	Contingency				
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
575-6501	Land			12,000	
575-6502	Buildings				
575-6503	Impr. O/Than Buildings				
575-6504	Machinery & Equipment		100,000		119,000
575-6506	Vehicles				
675-6508	Computer Equipment				
575-6530	Public Facilities: Water/Wastewater		382,500	170,320	880,000
575-6531	Future Water Sources				
	<b>Total Capital</b>	<b>0</b>	<b>482,500</b>	<b>182,320</b>	<b>999,000</b>
575-6810	Bad Debt Expense	37			
	<b>Total Expenditures</b>	<b>382,527</b>	<b>1,214,325</b>	<b>628,242</b>	<b>1,529,175</b>

**Athens Municipal Water Authority**  
**Tax Fund**  
**Request For 2011 - 2012 Budget Year**

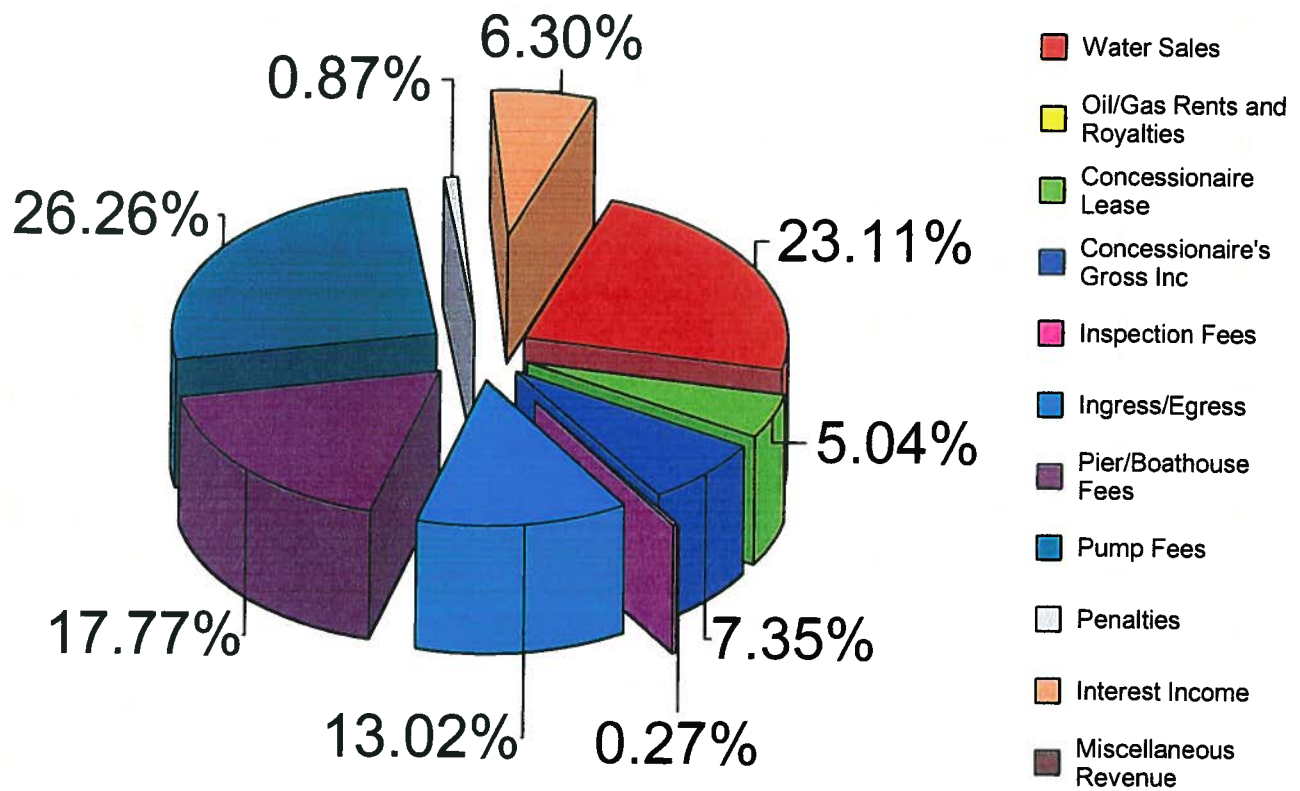
<b>575-6202 - Operating Supplies</b>	<b>\$ 31,200</b>
1. Fluoride	\$ 31,200
<b>575-6203 - Repair And Maintenance Supplies</b>	<b>\$ 20,475</b>
1. Replace back up chlorine injector	\$ 500
2. Chlorine analyzers maintenance	\$ 375
3. Ammonia regulator & injector repair parts	\$ 700
4. Misc. repair parts	\$ 16,500
5. Paint for pipe identification to meet TCEQ regulations	\$ 1,000
6. Site drainage improvements	\$ 1,400
<b>575-6204 - Small Tools and Equipment</b>	<b>\$ 2,600</b>
1. Raw water intake buoy repair/replacement	\$ 2,000
2. Miscellaneous	\$ 600
<b>575-6300 -Professional Services</b>	<b>\$ 205,000</b>
1. Engineering future water supply	\$ 100,000
2. Engineering misc.	\$ 50,000
3. Survey, easements, and misc.	\$ 25,000
4. Legal and other professional services	\$ 30,000
<b>575-6308 - Repair And Maintenance Services</b>	<b>\$ 175,000</b>
1. Lab equipment maintenance	\$ 5,000
2. Lagoon sludge pumping and hauling	\$ 100,000
3. Mowing & plowing sludge disposal site	\$ 20,000
4. Hydrilla Treatment	\$ 50,000
<b>575-6333 - Election Expense</b>	<b>\$ 7,400</b>
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	\$ 1,400
3. Salaries for Election Judges & Clerks	\$ 1,000

<b>575-6504 - Machinery And Equipment</b>	<b>\$ 119,000</b>
1. Upgrade to SCADA system for continuous monitoring	\$ 100,000
2. Purchase of Election Equipment (eSlate, JBC, eScan)	\$ 19,000
<b>575-6530 - Public Facilities: Water/Wastewater</b>	<b>\$ 880,000</b>
1. Maintenance to lake dam and spillway (Cont.)	\$ 130,000
2. Repair and improvements to filters 3 & 4	\$ 750,000

## **REVENUE FUND**

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

# Revenue Fund Income 2011-12



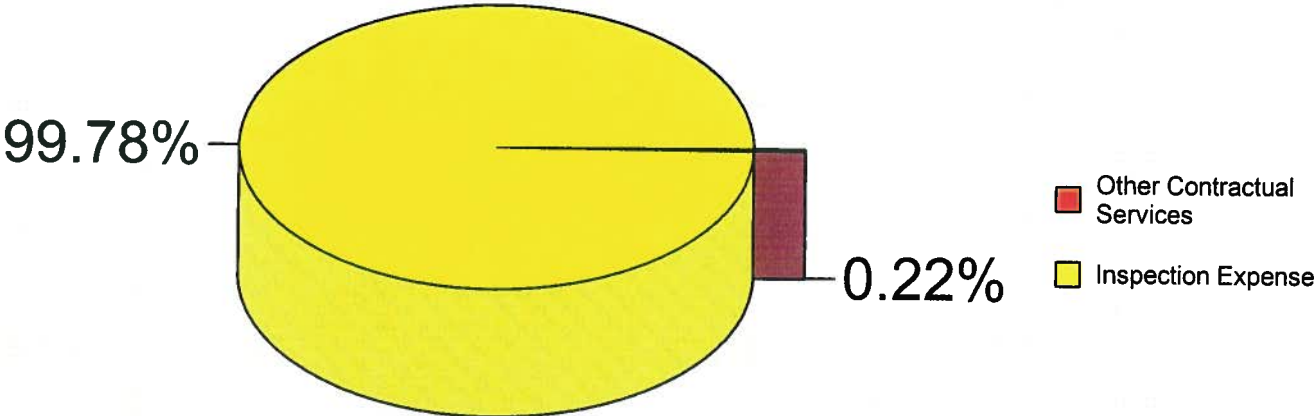
# Athens Municipal Water Authority

## REVENUE FUND

### Operating Budget

Account No.	Account Description	2009-10 Actual	2010-11 Budget	2010-11 Est Actual	2011-12 Budget
<b>REVENUE</b>					
4101	Water Sales	53,137	63,000	55,000	55,000
4363	Oil/Gas Rents and Royalties				
4363-1	Concessionaire Lease	12,984	21,084	12,000	12,000
4363-2	Concessionaire's Gross Inc	16,163	17,500	17,230	17,500
4380	Inspection Fees	615	750	650	650
4381	Ingress/Egress	30,834	31,000	30,876	31,000
4382	Pier/Boathouse Fees	41,552	42,000	42,046	42,300
4383	Pump Fees	61,751	62,000	62,462	62,500
4384	Penalties	3,124	3,124	2,067	2,067
4901	Interest Income	51,368	43,000	43,000	15,000
4977	Miscellaneous Revenue				
	<b>Total Revenue</b>	<u>271,529</u>	<u>283,458</u>	<u>265,331</u>	<u>238,017</u>

# Revenue Fund Expenditures 2011-12





# Athens Municipal Water Authority

## REVENUE FUND Operating Budget

Account Number	Account Description	2009-10 Actual	2010-11 Budget	2010-11 Est Actual	2011-12 Budget
<b>EXPENDITURES</b>					
575-6201	Office Supplies				
575-6300	Professional Services	18			
575-6310	Other Contractual Services	123		134	200
575-6315	Inspection Expense	86,755	88,135	73,713	91,040
575-6399	Miscellaneous				
575-7331	Fish Hatchery:Engineering				
575-7333	Fish Hatchery:Commitment				
575-7334	Fish Hatchery:Water/Sewer				
575-7336	Fish Hatchery:Raw Water				
	Total Expenditures	<u>86,896</u>	<u>88,135</u>	<u>73,847</u>	<u>91,240</u>

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

**2011-2012**

Account Number	Description	Prior Year Actual	2010-11 *YE Budget	2010-11 Est.Actual	2011-12 Budget
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## AMWA INSPECTION

### **PERSONAL SERVICES**

567-6100	Longevity	276	40	40	88
567-6101	Salaries	39,270	34,440	34,440	35,749
567-6102	Overtime		2,000		2,000
567-6103	FICA	3,931	2,930	2,740	3,035
567-6104	Group Insurance	6,276	6,444	6,835	7,421
567-6105	Retirement	8,357	6,643	6,213	7,270
567-6106	Workers Compensation	437	532	284	331
567-6109	Incentive Pay	660	1,120	728	1,140
567-6110	Vacation Buy Back				
567-6111	Accrued Vacation Payout	4,954			
567-6112	Accrued Sick Leave (Civil Service)				
567-6113	Holiday Premium Pay	582	700	613	700
567-6114	Accrued Compensatory Time Pay	5,481			
	<b>TOTAL PERSONNEL SERVICES</b>	<b>70,224</b>	<b>54,849</b>	<b>51,893</b>	<b>57,734</b>

### **SUPPLIES**

567-6201	Office Supplies	125	150	100	150
567-6202	Operating Supplies	2,861	6,000	4,000	6,000
567-6203	Repair & Maint Supplies	1,154	6,500	2,800	6,500
567-6204	Small Tools & Equipment	2,555	200	200	200
567-6205	Postage	298	350	350	350
567-6206	Subscriptions,Books,Periodicals		50		50
567-6207	Fuel	4,004	6,900	6,900	6,900
567-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>10,997</b>	<b>20,150</b>	<b>14,350</b>	<b>20,150</b>

### **CONTRACTUAL SERVICES**

567-6300	Professional Services	3,847	9,000	6,300	9,000
567-6301	Communication	316	936	500	936
567-6302	Travel and Training	318	350	350	350
567-6303	Advertising		50		50
567-6305	Electricity	245	100	120	120
567-6308	Repair and Maintenance	807	2,500	200	2,500
567-6309	Rentals		200		200
567-6310	Other Contractual Services				
567-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>5,533</b>	<b>13,136</b>	<b>7,470</b>	<b>13,156</b>

### **CAPITAL**

567-6506 Vehicles

**TOTAL CAPITAL**

**TOTAL EXPENDITURES**                      **86,754**                      **88,135**                      **73,713**                      **91,040**

\*Includes amendments during fiscal year.

**AMWA  
DEPT. 67  
Line Item detail for 2012 Budget**

**6201 Office Supplies**

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

**6202 Operating supplies**

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

**6203 Repair and Maintenance Supplies**

Parts for repair of pick-up and boat.

**6303 Advertising**

Newspapers advertising for bids and other inspections department related items

**6205 Postage**

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

**6207 Fuel**

Fuel for pick-up and patrol boat

**6300 Professional Services**

Lake Patrol & Lake Inspectors annual costs.

**6301 Communications**

Annual radio maintenance contract on 2-way radios

**6302 Travel**

Lake Patrol & Law updates training

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

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

**6310 Other Contractual Services**

Contracts with others for pier removal, etc.

**6399 Miscellaneous**

Other expenditures not otherwise classified.

**Appendix  
A-2**



# Athens Economic Development Corporation

## City Council Agenda Action Form


AGENDA DATE: 9-21-11		AGENDA ITEM: Discuss and Consider AEDC 2011-12 Budget	
<b>AGENDA SUBJECT:</b> Review and discuss the upcoming fiscal year budget			
<b>PREPARED BY:</b> Brian J. Malone		<b>Date Submitted:</b> 9-15-11	
<b>EXHIBITS:</b>		Budget Memo Budget	
<b>BUDGETARY IMPACT:</b>			
		<b>Required Expenditure:</b>	
		<b>Amount Budgeted:</b>	
		<b>Appropriation Required:</b>	

**SUMMARY:**  
 The Board of Directors approved a fiscal budget for 2011-12 at its September 8<sup>th</sup> Board of Directors Meeting. The Budget memo provides a detail of each category.

**RECOMMENDED ACTION:**  
 The AEDC Board respectfully request that the Athens City Council approve the 2011-12 operating budget.

## MEMORANDUM

TO: Athens City Council

FROM: Brian J. Malone 

DATE: September 15, 2011

SUBJECT: AEDC Budget 2011-12

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The 2011-12 AEDC Budget is broken into two main components, Revenues and Expenditures. This budget is significantly different from last years budget due to the expected operations of the new office space at 201 W. Corsicana. Last years budget had significant outlays for construction at the business park and for the new office. Those are not represented. Revenues are decreased because of the receipt of the grant from the Ginger Murchison Foundation.

### **Revenue**

Total Revenue for the Corporation is expected to be \$1,233,384. Sales tax revenue is at the 2010-11 budgeted level. Also included in the revenue are payments from note payments, lease payments, and interest.

### **Expenses**

Total Expenses are projected at \$1,062,825 which is \$385,572 less than last years budget. The decrease is for the completion of the 201 W. Corsicana facility project. The operations budget for 201 W. Corsicana is located under AEDC's general operations budget.

### ***Business Park Maintenance:***

This budget has been reduced since the repairs at the business park were completed and no other capital expenditures are anticipated. The only maintenance expected is the regular mowing. Total budget is \$1,500.

### ***Business Retention:***

The Business Retention category totals \$11,000 which is \$28,000 less than last years budget. The total was reduced by removing the TMAC assistance. If needed in the future those types of projects we done as economic development projects.

### ***Economic Development Projects:***

ED Projects are budgeted at \$491,014 for the upcoming year. Included are approved incentives for Howard Measurement, Schneider Electric, Steelway, the City of Athens (which is 73% of the project costs). New projects will increase this budget as the year progresses.

**Equipment & Software:**

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

**Long Term Debt:**

The total amount budgeted is \$50,340 for note payments on 201 W. Corsicana. This is total annual payment for the loan to purchase the building. AEDC is using its cash reserves and the Murchision grant to complete the construction of the building and is not anticipating incurring any additional debt from the construction project.

**Marketing:**

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

**Operations:**

The operations budget will see a large increase due to the 201 W. Corsicana building project. Total expenses are projected at \$43,900 for the operation of the building. The expenses will include, electric, telecommunications, janitorial and other maintenance issues. Those expenses will be partially offset by revenue from the tenants of the building. The proposed total for the Operations budget is \$93,100 with \$43,900 being allocated for 201 W Corsicana.

**Personnel:**

No staff additions are proposed. The receptionist position is budgeted as a part-time position. The receptionist positions need will be evaluated after a period of time of operations at the 201 Corsicana building. The other change in the budget is in the salary for the executive assistant. With the addition of the receptionist position and other changes, the Personnel budget increased by \$3,009.

**Professional Services:**

This budget is increased from last years budget. There are two major items proposed in this years budget. The first is to hire a consulting firm to conduct a strategic plan for the corporation. AEDC has not conducted a strategic plan in over ten years. The second is to conduct a labor market analysis. The budget is \$20,100 higher. For these two activities



**Athens Economic Development Corporation  
2011-2012 Budget  
Revenues**

<b>Revenues</b>	<b>2010-11 Revenue</b>	<b>2011-12 Revenue</b>
Sales Tax	\$ 1,083,000	\$ 1,083,000
Interest Income	\$ 10,400	\$ 10,400
Lease Payment - Winning Strategies	\$ 68,592	\$ 68,592
Tax Abatement pass through Schneider	\$ 44,435	\$ -
Lease Payment from BMC	\$ 600	\$ 600
Note Repayment from BMC	\$ 6,000	\$ 6,000
Note Repayment from Purselley	\$ 12,000	\$ 12,000
Note Repayment OTE		\$ 13,752
Note Repayment MCS		\$ 11,340
201 W Corsicana Tenant Revenue	\$ 18,800	\$ 27,700
Grants and Gifts	\$ 250,000	\$ -
<b>Total Revenues</b>	<b>\$ 1,493,827</b>	<b>\$ 1,233,384</b>

*Budget approved 9/26/11, per Council action. jw.*

**Athens Economic Development Corporation  
2011-12 Draft Budget**

Expenditure Summary	2010-11	2011-12
Business Park Maintenance	\$51,500	\$1,500
Business Retention	\$39,000	\$11,000
Economic Development Projects	\$435,485	\$491,014
Equipment/Software	\$6,000	\$6,000
Long Term Debt 201 W. Corsicana	\$51,000	\$50,340
Marketing	\$98,800	\$98,800
Operations	\$51,150	\$93,100
Personnel	\$210,462	\$213,471
Professional Services	\$77,500	\$97,600
201 W. Corsicana	\$427,500	\$0
<b>Total Operations</b>	<b>\$1,448,397</b>	<b>\$1,062,825</b>

**Athens Economic Development Corporation  
2011-12 Business Park Maintenance Budget**

Business Park Maintenance	2010-11	2011-12
Landscaping	\$ 1,500	\$ 1,500
Road Repair	\$ 50,000	\$ -
Total Park Maintenance.	\$ 51,500	\$ 1,500

**Athens Economic Development Corporation  
2011-2012 Budget  
Business Retention**

Business Retention	2010-11	2011-12
Team Texas ROI	\$ 2,000	\$ 2,000
CEO Luncheons	\$ 2,000	\$ 2,000
Seminars	\$ 4,000	\$ 4,000
Business Retention Survey	\$ 3,000	\$ 3,000
Wage & Benefit Survey	\$ 8,000	
Training/TMAC Assistance	\$ 20,000	\$ -
Total Business Retention	<u>\$ 39,000</u>	<u>\$ 11,000</u>

**Athens Economic Development Corporation  
2011-12 Economic Development Projects Budget**

Economic Development Projects

	<b><u>Budget</u></b> <b><u>2010-11</u></b>	<b><u>Budget</u></b> <b><u>2011-12</u></b>
ORCA - Champion	\$ 6,250	\$ 6,250
Schneider Electric	\$ 25,000	\$ 25,000
Howard Measurment -\$75,000	\$ 60,000	\$ 15,000
Steelway International	\$ 102,000	\$ 40,000
City of Athens Wood Street Infrastructure Downtown Redevelopment	\$ 50,000	\$ 361,014 \$ 50,000
Schneider Electric Tax Abatement - Henderson County	\$ 2,000	
Athens Jet -\$40,000	\$ 40,000	
Abby Development -\$75,000	\$ 75,000	
Tax Abatement pass through Schneider	\$ 44,435	
Dillon Mfg	\$ 8,800	
OTE International	\$ 22,000	
<b>Total Projects</b>	<b>\$ 435,485</b>	<b>\$ 491,014</b>

**Athens Economic Development Corporation**  
**2011- 12 Equipment Software Budget**

<b>Equipment &amp; Software</b>	<b>2011-11</b>	<b>2011-12</b>
Equipment	<u>\$ 3,500</u>	<u>\$ 3,500</u>
Software	<u>\$ 2,500</u>	<u>\$ 2,500</u>
Total	<u>\$ 6,000</u>	<u>\$ 6,000</u>

# Athens Economic Development Corporation 2011-12 Marketing Budget

	<b>Expected Cost</b>
<p><b>NETEA</b></p> <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 NTCAR, AMI, IAMC and will meet with brokers</p>	<p>\$ 4,500</p>
<p><b>IAMC</b></p> <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 but only one in our 2012 budget year.</p>	<p>\$ 8,000</p>
<p><b>Oncor</b></p> <p>Oncor sponsors targeted trade shows and allows communities to participate Scheduled shows at this time are Fab Tech, NPE and BIO. AEDC will attend two shows</p>	<p>\$ 7,200</p>
<p><b>Texas One/Team Texas</b></p> <p>AEDC is a member in two state marketing organizations Team Texas and Texas One Team Texas targets real estate professionals while Texas One conducts Trade Missions to meet with major site consultant firms.</p>	<p>\$ 6,000</p>
<p><b>I-20 Corridor Alliance</b></p> <p>The I-20 Corridor Alliance markets to site selectors using a targeted mailing list the group also attend the NTCAR show each year</p>	<p>\$ 2,500</p>
<p><b>Mid Texas</b></p> <p>Mid Texas markets to corporate real estate and also attend 2-4 trade show per year Mid Texas also maintains a web presence Shows to exhibit at MDM West, MDM Texas, HAR, NTCAR</p>	<p>\$ 12,000</p>
<p><b>Consultants Forum</b></p> <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 2 Forums</p>	<p>\$ 7,500</p>
<p><b>ICSC</b></p> <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>	<p>\$ 8,000</p>
<p><b>Advertising/Printing/Misc Sponsorship</b></p> <p>Local advertising, collateral materials, web site maintenance, promotional gifts marketing software, sponsorships, memberships and hosting are in this section.</p>	<p>\$ 43,100</p>
<p><b>Total Marketing Budget</b></p>	<p>\$ 98,800</p>

**Athens Economic Development Corporation  
2011-12 Operating Budget**

<b>Operating Expenses</b>	2010-11	2011-12
201 W Corsicana	\$ -	\$ 43,900
Copy Machine	\$ 7,500	\$ 7,500
D&O Insurance	\$ 5,000	\$ 5,000
Equipment Maintenance/IT Support	\$ 2,000	\$ 2,000
Janitorial	\$ 600	
Legal Advertising	\$ 1,000	\$ 1,000
Membership dues	\$ 4,500	\$ 4,500
Miscellaneous	\$ 1,000	\$ 1,000
Moving Expenses		\$ 1,000
Mobile Phone	\$ 1,200	\$ 1,200
Office Rental	\$ 2,000	\$ -
Office Supplies	\$ 6,000	\$ 6,000
Postage, shipping, delivery	\$ 3,500	\$ 3,500
Property Insurance/Liability Workers Comp	\$ 1,500	\$ 2,000
Security Monitoring	\$ 450	
Seminar/Training	\$ 3,000	\$ 3,000
Subscriptions, reference	\$ 3,000	\$ 3,000
Telecommunications	\$ 2,400	\$ 2,500
Temporary Work	\$ 1,000	\$ 2,000
Travel	\$ 4,000	\$ 4,000
Utilities: Electric & Water W Tyler	\$ 1,500	
<b>Total operating expenses</b>	<b>\$ 51,150</b>	<b>\$ 93,100</b>

**201 W Corsicana Annualized Totals**

Water/Sewer	1000
Trash	1200
Electric	16000
Janitorial	8000
Insurance	5000
Windows	800
Telecommunications	6500
General Maintenance/Landscaping	3000
Extermination	1200
Security	1200
<b>Total</b>	<b>\$ - 43900</b>



**Athens Economic Development Corporation  
2011-12 Personnel**

Personnel	2010-11	2011-12
	\$ 210,462	\$ 213,471
President/CEO		
Salary	\$ 95,000	\$ 95,000
Auto Allowance	\$ 6,000	\$ 6,000
Health Insurance/Allowance	\$ 7,200	\$ 7,200
Incentive Plan	\$ 10,000	\$ 10,000
FICA @ .062	\$ 6,622	\$ 6,622
Medicare Part B @ .0145	\$ 1,714	\$ 1,714
Retirement	\$ 19,267	\$ 19,267
State UTA	\$ 234	\$ 234
	\$ 146,036	\$ 146,036
Executive Assistant		
Salary and Wages Administrative Assistant	\$ 30,000	\$ 35,000
Health Insurance allowance	\$ 6,000	\$ 6,000
FICA @ .062	\$ 2,232	\$ 2,542
Medicare Part B @ .0145	\$ 522	\$ 595
Retirement	\$ 5,868	\$ 6,683
State UTA	\$ 234	\$ 234
	\$ 44,856	\$ 51,054
Receptionist		
Salary and Wages Administrative Assistant	\$ 15,600	\$ 15,000
Health Insurance allowance	\$ -	
FICA @ .062	\$ 967	\$ 930
Medicare Part B @ .0145	\$ 226	\$ 218
Retirement	\$ 2,543	
State UTA	\$ 234	\$ 234
	\$ 19,570	\$ 16,382

**Athens Economic Development Corporation  
2011-12  
Professional Services Budget**

	<u>2010-11</u>	<u>2011-12</u>
Professional Services		
Audit	\$ 3,500	\$ 3,600
Certified Retirement Community	\$ 5,000	\$ 5,000
Legal fees	\$ 15,000	\$ 15,000
Office Accounting	\$ 1,000	\$ 1,000
Consulting- Strategic Plan	\$ 50,000	\$ 50,000
Labor Analysis Survey		\$ 20,000
Surveying/Appraisal	\$ 3,000	\$ 3,000
<b>Total Professional Services</b>	<u>\$ 77,500</u>	<u>\$ 97,600</u>