

This budget will raise more total property taxes than last year by \$178,675 or 4.44%, and of that amount , \$25,517 is tax revenue to be raised from new property added to the tax roll this year.

**CITY OF ATHENS**  
**Annual Operating Budget**  
**2013-2014**



# **ANNUAL OPERATING BUDGET**

## **CITY OF ATHENS**

**October 1, 2013 through September 30, 2014**

Jerry Don Vaught ..... Mayor

Carol Barton ..... Mayor Pro Tem

Monte Montgomery ..... 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

## Table of Contents

<b>Budget Letter and Ordinance</b>	<b>Page Number</b>
Budget Letter .....	i
Mission Statement and Organizational Goals .....	iii
Budget Ordinance .....	iv
Budget Calendar .....	vi
Budget Process .....	viii
Budgeting Basics .....	ix
Organization Chart .....	x
<b>Budget Summaries</b>	
Consolidated Revenue/Expense Summaries .....	1
Expenditure By Department Summary .....	2
Schedule Of Capital Purchases By Department .....	3
Total Operating Budget Expenditures (Graph) .....	5.1
Expenditure by Category (Graph) .....	5.2
Estimated Cash Balances At Year End .....	5.3
<b>Tax Information</b>	
Tax Ordinances/Resolution .....	5.5
Effective Tax Rate Calculation .....	6
Certification of Tax Roll Values .....	7
Property Tax Analysis .....	8
<b>General Information</b>	
Policies and Procedure .....	10
Summary of Grant Programs .....	14
Capital Improvement Program .....	16
Bonds By Purpose .....	17
Miscellaneous Statistical Data .....	18
<b>General Fund</b>	
General Fund Revenues .....	19 - 23
General Fund Expenses .....	27 - 28
Departmental Budgets .....	29 - 102
<b>Utility Fund</b>	
Summaries of Revenue and Expense .....	103
Utility Fund Revenues .....	104 - 105
Utility Fund Expenditures ( Graph) .....	106
Utility Operations Organization Chart .....	107
Departmental Budgets .....	108 - 128
Utility Bond Schedules .....	129 - 130.1
<b>Debt Service Fund</b>	
Summaries of Revenue and Expense .....	131
Debt Service Revenue .....	132 - 133
Debt Service Expenditures .....	134 - 137
<b>Special Funds</b>	
Community Improvement Fund Budget .....	137.1 - 140
Airport Fund Budget .....	141 - 143
Capital Projects Fund Budget .....	144 - 144.2
Utility Capital Projects Funds .....	145 - 145.1
Other Special Revenue and Capital Projects Funds .....	145.2 - 145.3
Municipal Court Technology Fund .....	145.4 - 145.6
Airport Grants Fund Budget .....	145.6 - 145.7
<b>Miscellaneous Information</b>	
Major Budget Factors .....	146 - 150
Definitions and Terms .....	151 - 156.2
City of Athens Job Classes & Grades .....	157 - 159
Civil Service Positions .....	160
Grade & Step Pay Scales .....	161 - 162
<b>Glossary</b>	
Budget Glossary .....	G1 - G2
<b>Appendix</b>	
Athens Municipal Water Authority Budget .....	A-1
Athens Economic Development Corporation .....	A-2

October 1, 2013

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

Honorable Mayor and Council Members:

The 2013-2014 annual Operating Budget and Program of Services are hereby presented in accordance with the City of Athens Charter, Article VIII. Municipal Finance. This budget is the business plan for the City of Athens, it details the direction we are headed and how we plan to achieve established goals;

### **Budget Overview**

#### **General Fund**

The total General Fund budget is \$9,570,913. The General Fund budget is being projected with a tax rate of .645140 which is a .014753 increase.

Revenues have been projected at \$9,293,602 this figure includes Ad Valorem tax assessments of \$3,600,123 an increase of 8.25% from 2012-2013. Taxable property values increased \$10,060,859 which resulted in a projected revenue increase of \$63,422. Sales tax revenue has been estimated at \$3,700,079. 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 6% 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.

Provided in the General Fund is \$130,000 for the Cain Center. Included is continued support for Keep Athens Beautiful, Henderson County Library and the Henderson County Humane Society.

### **Utility Fund**

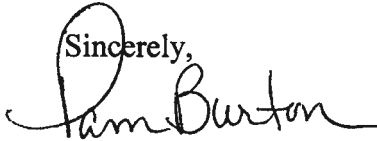
The total Utility Fund budget is \$4,875,728 this is a decrease of \$202,635 from the 2012-2013 budget, as amended.

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.

### **Budget Summary**

The total operating budget for the City of Athens for fiscal year 2013-2014 is \$15,350,822 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 2013-2014. 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** 0-25-13

**AN ORDINANCE ADOPTING A BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2013, AND ENDING SEPTEMBER 30, 2014, 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, 2013, and ending September 30, 2014, 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, 2013, and ending September 30, 2014 as submitted to Mayor and City Council by the City Administrator is hereby adopted and approved.

**SECTION 2:** That the sum of Nine Million, Five Hundred Seventy Thousand, Nine Hundred Thirteen Dollars (\$9,570,913) be appropriated out of the General Fund for payment of expenses.

**SECTION 3:** That the sum of Thirty-Five Thousand, Two Hundred Ninety-Three Dollars (\$35,293) be appropriated out of the Airport Operations Fund for the operating expenses of and capital improvements to the City of Athens Municipal Airport.

**SECTION 4:** That the sum of Two Hundred Twenty-Nine Thousand, One Hundred Seventy-Eight Dollars (\$229,178) be appropriated out of the Hotel/Motel Tax 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 Six Hundred Thirty-One Thousand, Four Hundred One Dollars (\$631,401) 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 Thousand, One Hundred Thirty-Eight Dollars (\$580,138) be appropriated out of the Utility Fund for the purpose of paying the principal and accruing interest and fees on the current Certificates of Obligation for improvements to the water and wastewater systems.

**SECTION 7:** That the sum of Four Million, Two Hundred Ninety-Five Thousand, Five Hundred Ninety Dollars (\$4,295,590) 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 Eight Thousand Three Hundred Ten Dollars (\$8,310) 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.

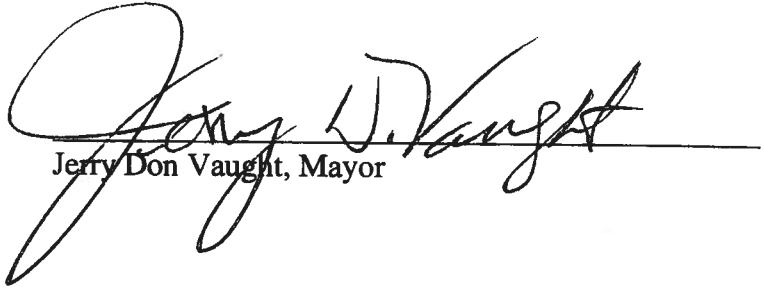
**SECTION 12:** Requisitions for encumbrances against, and the payment of money out of the various appropriations described in this ordinance shall be made by the City Administrator in accordance with provisions of the City Charter and State Law.

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

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

PASSED AND APPROVED ON FIRST READING THIS THE 26<sup>th</sup> DAY OF AUGUST, 2013.

PASSED AND APPROVED ON SECOND AND FINAL READING THIS THE 9<sup>th</sup> DAY OF SEPTEMBER, 2013.

  
Jerry Don Vaught, Mayor

ATTEST:

  
Pam Watson, City Secretary



**2013-2014  
Budget Calendar**

<b>May 31, 2013</b>	<b>Budget Worksheets Distributed To Department Heads</b>	
<b>June 28</b>	<b>Budget Worksheets Returned To Finance By Departments</b>	
<b>July 9 - 10</b>	<b>Department Heads Meet With City Administrator/Finance Director</b>	
	<b>Tuesday, July 9</b>	<b>1:00 P.M. Police Department/Animal Control</b> <b>2:00 City Secretary/Municipal</b> <b>Court/Utility Billing</b> <b>3:00 Finance</b>
	<b>Wednesday, July 10</b>	<b>9:00 A.M. Personnel</b> <b>9:30 Fire Department</b> <b>10:00 Building and</b> <b>Planning/Airport/Public Health</b> <b>11:00 Tourism</b> <b>1:30 P.M. Streets/Garage/Utility</b> <b>Miscellaneous</b>
<b>July 11 - August 2</b>	<b>City Administrator/Finance Director review budget Prepare Bound Council Budget Drafts</b>	
<b>August 2</b>	<b>Present Council with Draft of Proposed Budget</b>	
<b>August 6</b>	<b>Council Budget Workshop 8:30 A.M. with Council /Administration</b>	
<b>August 7</b>	<b>Council Budget Workshop 8:30 A.M. with Council /Administration</b>	
<b>August 7</b>	<b>Regular Council Workshop 11:30 A.M.</b>	
<b>August 7</b>	<b>Budget Workshop 1:30 P.M. with Council /Administration Vote To Place Proposal To Adopt Specific Tax Rate On Future Agenda</b>	
<b>August 8 (If Needed)</b>	<b>Council Budget Workshop 8:30 A.M. with Council/Administration (Vote On Specific Tax Rate If Not Voted on The 7<sup>th</sup>)</b>	
<b>August 12-16</b>	<b>Prepare Draft Budgets</b>	

- August 13**      **Notice Of Effective Tax Rate Published.**  
**Advertise Public Hearing On Budget (7 days prior to hearing).**  
**Advertise Notice Of Two Public Hearings On Tax Increase**  
**(7 days prior to 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 21**      **Regular Workshop 11:30 a.m.**  
**Present Final Draft of Proposed Budget To Council(If Necessary)**  
**1<sup>ST</sup> Public Hearing on Tax Increase**
- August 26**      **Council Regular Session 5:30 p.m.**  
**Public Hearing on Budget**  
**2<sup>ND</sup> Public Hearing on Tax Increase**  
**1<sup>ST</sup> Reading Of Ordinance Adopting Budget**
- August 29**      **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 4**      **Regular Workshop 11:30 a.m.**
- September 9**      **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**

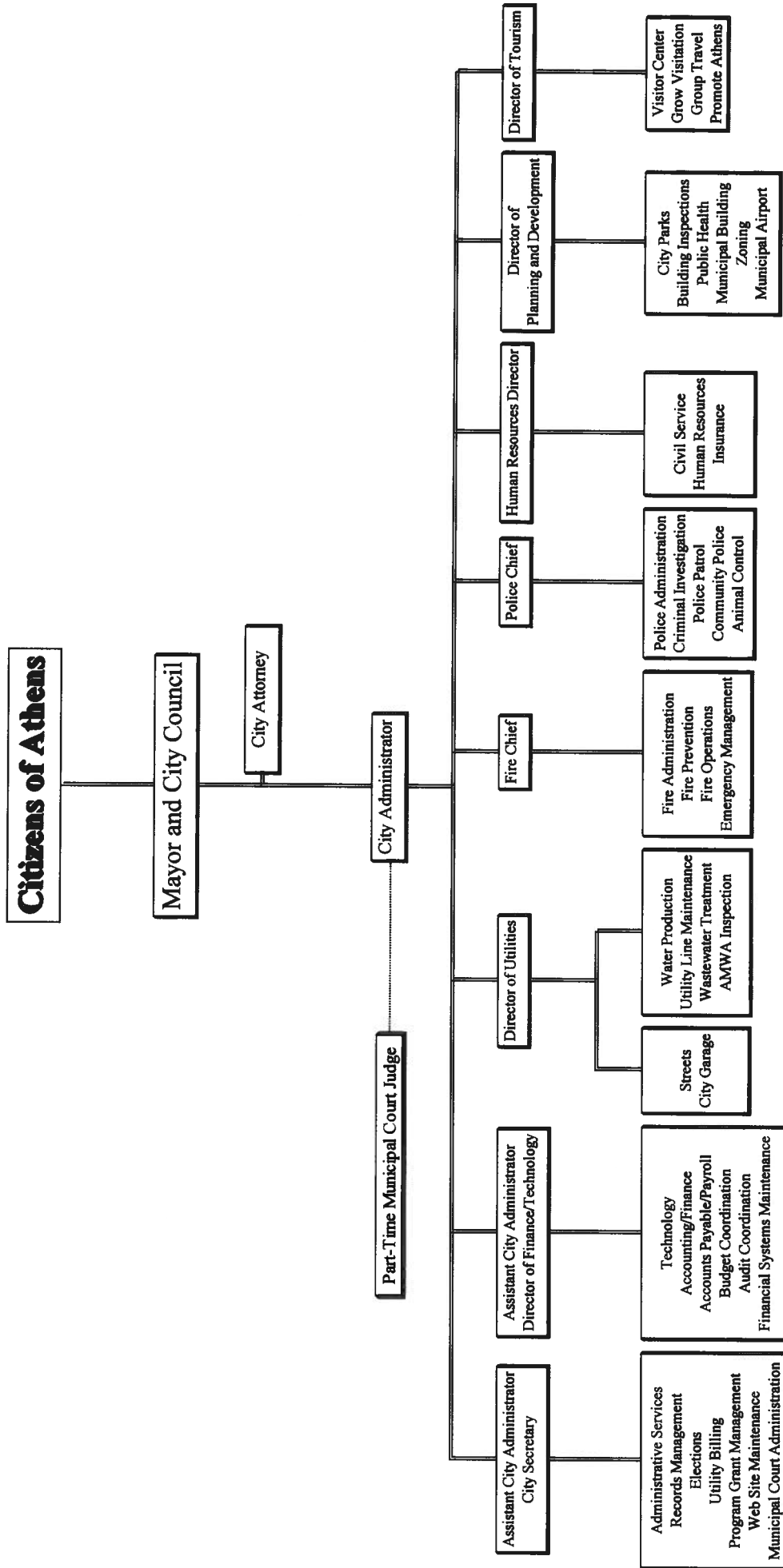
The budget for the City of Athens is based on the modified accrual basis of accounting which recognizes revenues at the time they become available and measurable.

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	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<b>REVENUES:</b>						
General Fund	7,555,541	7,968,113	8,117,822	9,631,013	9,003,683	9,283,802
Airport Fund	39,930	50,851	45,977	49,160	44,200	48,700
Community Improvement Fund	226,900	273,410	256,008	210,963	240,700	235,700
Debt Service Fund	548,993	579,350	565,232	542,492	743,603	618,901
Capital Projects		38,953	1,997	388		
Water/Sewer Bond Projects Fund	101,859	58,191	30,636	4,041		
Utility Fund	4,070,967	4,095,045	4,695,536	4,972,778	4,924,363	4,802,215
Fire Department Grants			10,520			
First Time Sewer Grant Fund	46,227	252,547				
Law Enforcement Grants	7,333	7,600	21,695	2,593		
TDHCA Home Grant	13,109	217,996				
Domestic Prep. Grants	11,046	4,402	93,136			
Energy Grants						
Airport Grants Fund		19,721		135,834	80,000	
Special Donations Fund	70,981	29,277	21,761	9,479		
Municipal Court Tech. Fees Fund	5,615	4,866	4,093	4,359	4,330	4,330
Local Forfeited Cash Fund	2,480	1,019	8,505	2,075		
Federal Forfeited Cash Fund	294	101				
<b>TOTAL REVENUE</b>	<b>12,701,274</b>	<b>13,601,444</b>	<b>13,872,917</b>	<b>15,565,175</b>	<b>15,040,859</b>	<b>15,003,448</b>
<b>EXPENDITURES:</b>						
General Fund	7,665,291	7,845,669	7,825,743	9,262,908	9,774,723	9,570,913
Airport Fund	9,693	19,614	9,795	44,429	56,310	35,283
Community Improvement Fund	245,731	237,358	138,898	107,156	226,234	229,178
Debt Service Fund	557,236	551,592	552,151	575,414	700,603	631,401
Capital Projects		37,461	1,925			
Water/Sewer Bond Projects Fund	1,494,299	943,803	282,250		2,000	
Utility Fund	4,155,348	4,207,223	4,278,275	4,802,258	4,924,363	4,875,728
Fire Department Grants			10,520			
First Time Sewer Grant Fund	39,275	250,082				
Law Enforcement Grants	7,333	7,600	21,695	2,593		
TDHCA Home Grant	11,978	217,996				
Domestic Prep. Grants	11,046	4,402	93,136			
Energy Grants				14,675		
Airport Grants Fund	10,184	31,147		135,834	80,000	
Special Donations Fund	153,827	53,415	13,878	16,606		
Municipal Court Tech. Fees Fund	3,477	4,407	4,586	4,769	5,000	8,310
Local Forfeited Cash Fund		2,997		1,000		
Federal Forfeited Cash Fund		9,891				
<b>TOTAL EXPENDITURE</b>	<b>14,364,718</b>	<b>14,424,457</b>	<b>13,232,861</b>	<b>14,967,641</b>	<b>15,789,233</b>	<b>15,350,823</b>
<b>VARIANCE</b>	<b>(1,663,444)</b>	<b>(823,014)</b>	<b>640,056</b>	<b>597,534</b>	<b>(728,374)</b>	<b>(347,375)</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	212,771	3,541	7,452					223,764
Legal	11		25	25,000					25,025
Personnel/Civil Service	12	125,626	7,100	43,850					176,576
Finance	14	217,753	9,000	50,651					277,404
Mayor/Council	15		400	35,500					35,900
City Secretary	16	219,103	7,250	21,790					248,143
Municipal Building	17		8,500	139,500					148,000
Community Services	20			147,000					147,000
Public Health	22	206,993	33,050	69,320					309,363
Inspection	24	190,992	6,175	8,250					205,417
Street	32	456,596	152,100	257,050				354,000	1,219,746
Parks	34	274,974	44,675	81,750					401,399
Garage	38	188,135	11,263	17,382					216,780
Fire Services	46	2,292,283	90,600	117,200					2,500,083
Animal Control	49	53,895	6,040	32,600					92,535
Municipal Court	50	91,959	5,599	11,667					109,225
Police Administration	51	269,996	7,550	8,100					285,646
Police Investigation	52	429,843	18,950	18,400					467,193
Police Patrol	53	1,489,502	94,950	26,800		5,950			1,617,202
Support Services	54	578,008	21,400	91,653					691,061
Reserves(Non-Departmental)	55		2,950	170,503					173,453
<b>Total General Fund</b>		7,298,429	531,118	1,381,418		5,950		354,000	9,570,915
<b>Utility Fund</b>									
Utility Administration	61	255,432	14,700	41,200					311,332
Water Production	62	392,227	135,070	344,824					872,121
Line Maintenance	63	565,772	434,583	115,400					1,115,755
Wastewater Treatment	65	413,571	100,810	436,601				45,000	995,982
Utility Billing	66	157,374	26,850	40,313					224,537
AMWA Inspection	67	65,412	14,900	13,120					93,432
Reserves(Non-Departmental)	69			32,430	580,138	650,000			1,262,568
<b>Total Utility Fund</b>		1,849,788	726,913	1,023,888	580,138	650,000		45,000	4,875,727
<b>Debt Service Fund</b>	68				631,401				631,401
<b>Airport Fund</b>	36		3,360	11,933		20,000			35,293
<b>Hotel/Motel Tax Fund</b>	72	79,140	10,200	139,838					229,178
<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>			3,500	4,810					8,310
<b>Total All Funds</b>		9,227,357	1,275,091	2,561,887	1,211,539	675,950		399,000	15,350,824

## Schedule Of Capital Purchases By Department

Dept. Number	Department / Item	Account	Amount
22	<b>Public Health/Safety</b>		
32	<b>Streets</b>		
	Self Propelled Asphalt Paver	532-6504	20,000
	Asphalt Zipper	532-6504	134,000
	Street Maintenance Program	532-6520	200,000
34	<b>Parks</b>		
46	<b>Fire</b>		
49	<b>Animal Control</b>		
54	<b>Police Support Services</b>		
<b>Total General Fund</b>			<u><u>354,000</u></u>

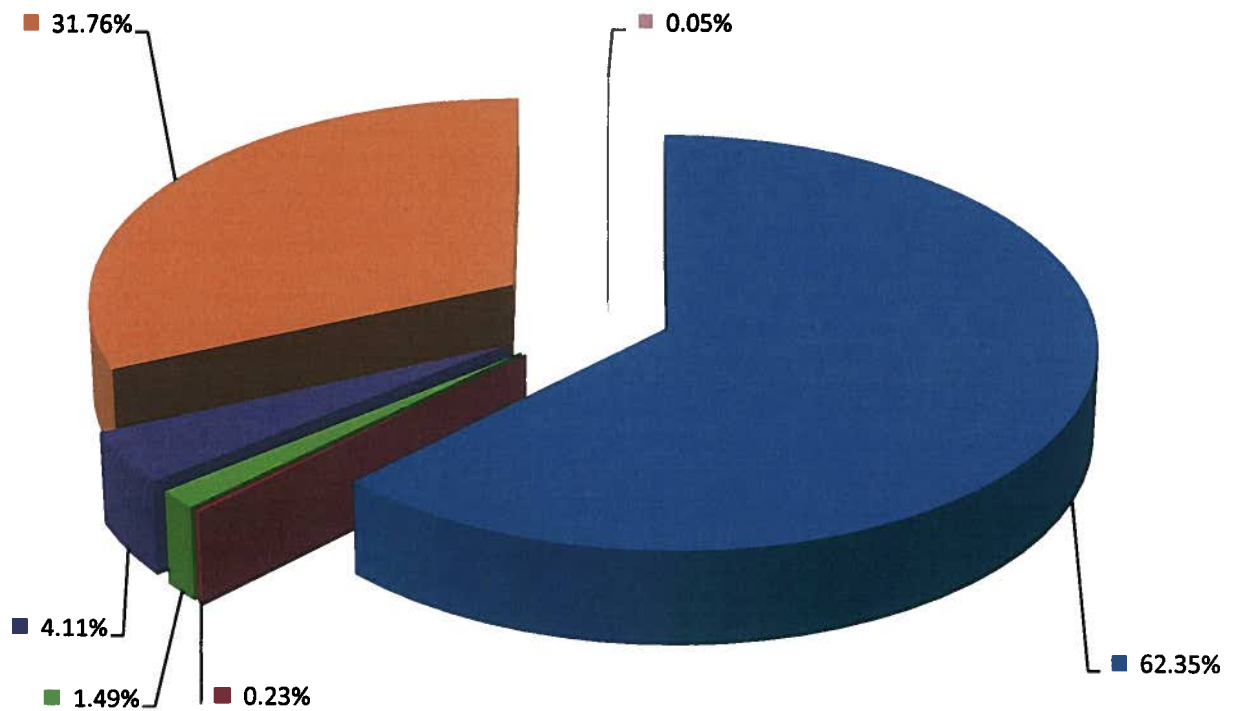


## Schedule Of Capital Purchases By Department

Dept. Number	Department / Item	Account	Amount
62	Water Production		
63	Line Maintenance		
65	Wastewater		
	New 1/2 Ton Pickup	565-6506	25,000
	Pump For West Plant Lift Station	565-6504	20,000
66	Utility Billing		
	Total Utility Fund		<u>45,000</u>
	Airport		
	Total Airport		<u>0</u>
	Total Capital		<u><u>399,000</u></u>

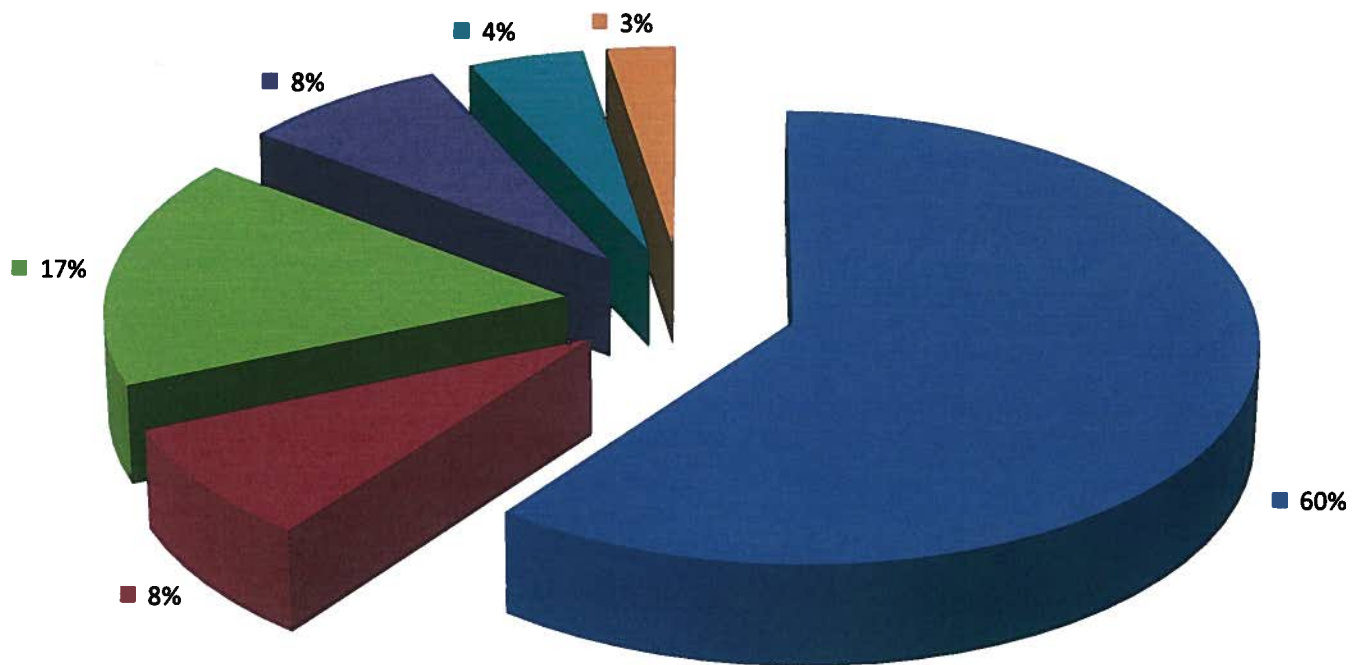
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# Expense By Fund 2013-14 Budget



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

# Expense By Category 2013-14



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

**City Of Athens**  
**Estimated Cash and Cash Equivalents**  
**September 30, 2013**

	General Fund	Airport Fund	Community Improvement (Hotel/Motel)	General Obligation Debt Service Fund	Capital Projects Fund	Operation Downtown Fund	2000		2004		Utility Fund	Emergency Management Capital Grants	ETCOG Grant Fund	First Time Sewer Grant
							Water/Sewer Bond Fund	Capital Projects Fund	Water/Sewer Bond Fund	Capital Projects Fund				
UNRESTRICTED														
Cash Account	\$3,285,424										\$1,603,255			
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	3,961													
Texpool-Emergency Reserve	5,558													
Texpool-General Investments	5,334										8,813			
Total	\$3,301,247										\$1,612,668			
RESTRICTED														
Cash Account		\$150,780	\$311,259	\$56,074		\$120,496				\$1,264,512				\$4,786
Forfeited Cash														
Cash - Kiwanis Park														
Cash - O.D. Baggett Park														
Cash - Fire Dept. General														
Cash - Fire Dept. Toys For Tots														
Cash - Fire Safety Programs														
Cash - EOC														
Cash - EOC Radio Equip														
Cash - Fire Equip. Specific														
Cash - Fire Clothing Other														
Cash - Fire FEMA Reim.														
Cash - Police Dept. General														
Cash - Police Tactical Team														
Cash - Christmas Parade														
Flexible Benefit Trust Cash														
Cash Bond														
Texpool-General Investments									13,965					
Total		\$150,780	\$311,259	\$56,074		\$120,496			\$1,278,477					\$4,786
All Total	\$3,301,247	\$150,780	\$311,259	\$56,074		\$120,496			\$1,278,477		\$1,612,668			\$4,786

**City Of Athens**  
**Estimated Cash and Cash Equivalents**  
**September 30, 2013**

	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				\$209	\$99,813		\$11,727	\$28,663		\$1,339	\$62,271
Cash - Kiwanis Park						\$4,917					
Cash - O.D. Baggett Park						\$4,163					
Cash - Fire Dept. General						\$7,188					
Cash - Fire Dept. Toys For Tots						\$30,353					
Cash - Fire Safety Programs						\$3,746					
Cash - EOC						\$11,539					
Cash - EOC Radio Equip											
Cash - Fire Equip. Specific						\$78					
Cash - Fire Clothing Other						\$100					
Cash - Fire FEMA Reim.						\$6,906					
Cash - Police Dept. General						\$5,549					
Cash - Police Tactical Team											
Cash - Christmas Parade						\$1,260					
Flexible Benefit Trust Cash											
Cash Bond											
Texpool-General Investments											
Total				\$209	\$99,813	\$75,800	\$11,727	\$28,663		\$1,339	\$62,271
All Total					\$99,813	\$75,800	\$11,727	\$28,663		\$1,339	\$62,271

## **TAX INFORMATION**

RESOLUTION R-26-13

A RESOLUTION SETTING THE TAX RATE AND LEVY FOR THE CITY OF ATHENS, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014, 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 2013 and beginning October 1, 2013 a property tax upon all taxable property within the City of Athens, Texas made taxable by law, and ad valorem shall be set at \$ .645140 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:

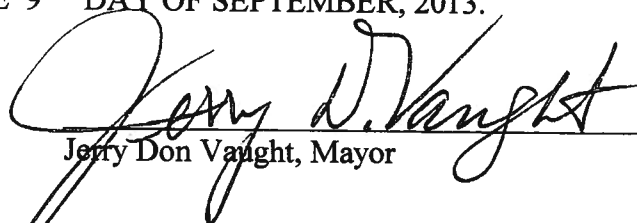
Apportioned to General Fund Operations	.552823
Apportioned to Debt Service	.092317
Total Tax Rate	.645140

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 11.10 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$35.65.

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 9<sup>TH</sup> DAY OF SEPTEMBER, 2013.

  
Jerry Don Vaught, Mayor

ATTEST:

  
Pam Watson, City Secretary



## 2013 Property Tax Rates in City of Athens

This notice concerns the 2013 property tax rates for City of Athens. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

### Last year's tax rate:

Last year's operating taxes	\$3,300,196
Last year's debt taxes	\$722,451
Last year's total taxes	\$4,022,647
Last year's tax base	\$638,123,407
Last year's total tax rate	\$0.630387/\$100

### This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$4,014,291
÷ This year's adjusted tax base (after subtracting value of new property)	\$647,271,095
=This year's effective tax rate	\$0.620186/\$100

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

### This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$4,469,144
÷ This year's adjusted tax base	\$647,271,095
=This year's effective operating rate	\$0.690459/\$100
x 1.08=this year's maximum operating rate	\$0.745695/\$100
+ This year's debt rate	\$0.092317/\$100
= This year's total rollback rate	\$0.838012/\$100
-Sales tax adjustment rate	\$0.192872/\$100
=Rollback tax rate	\$0.645140/\$100

### Statement of Increase/Decrease

If City of Athens adopts a 2013 tax rate equal to the effective tax rate of \$0.620186 per \$100 of value, taxes would increase compared to 2012 taxes by \$16,168.

### 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
Debt Service	12,500

### Schedule B - 2013 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	355,000	68,625	700	424,325
Other General Obligation Debt	179,232	27,844	0	207,076
Total required for 2013 debt service				\$631,401
- Amount (if any) paid from Schedule A				\$12,500
- Amount (if any) paid from other resources				\$17,702
- Excess collections last year				\$0
= Total to be paid from taxes in 2013				\$601,199
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2013				\$0
= Total debt levy				\$601,199

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

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$1,256,027 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: 09/27/2013



## Henderson County Appraisal District

### BOARD OF DIRECTORS

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

### CHIEF APPRAISER

Bill Jackson, CTA/RPA

July 24, 2013

I, Bill Jackson, Chief Appraiser for the Henderson County Appraisal District, do hereby certify the 2013 value for CITY OF ATHENS as follows:

Market Value:       \$ 998,107,135

Taxable Value:       \$ 651,226,345

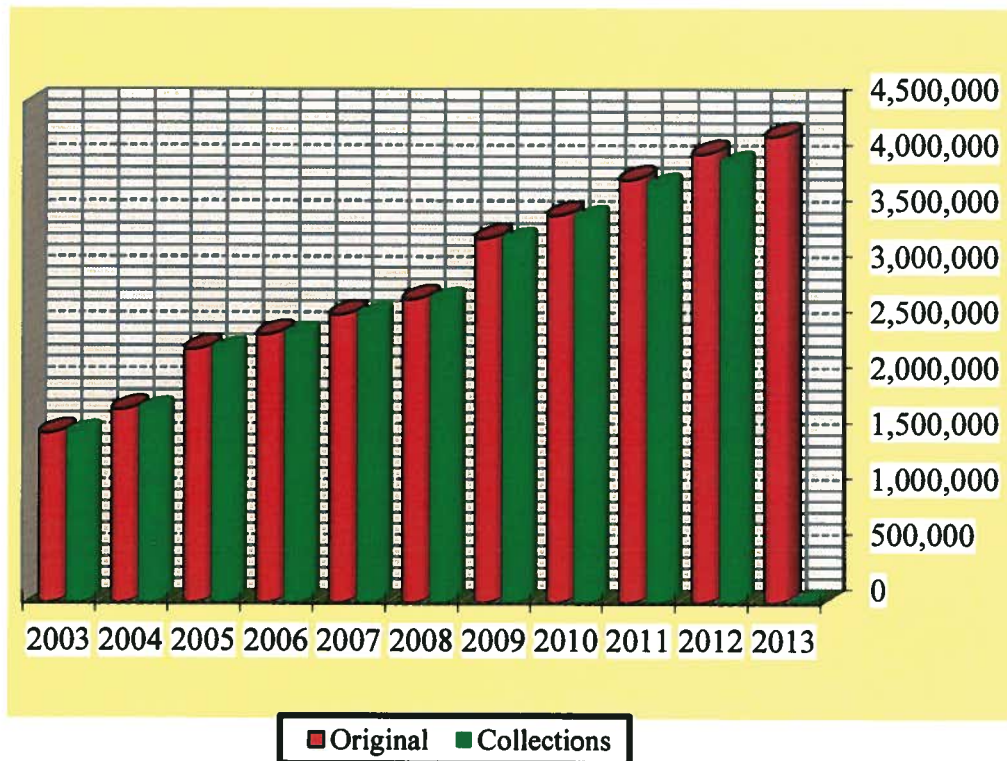
The above certified totals were submitted to the Tax Collector/Assessor on July 24, 2013.

Bill Jackson  
Chief Appraiser  
Henderson County Appraisal District

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

<b>Year</b>	<b>Original Levy</b>	<b>Collections Thru 09/30/13</b>	<b>Percent of Collections</b>	<b>Tax Rate</b>
2003	1,532,737	1,529,515	99.79%	0.343793
2004	1,744,514	1,741,558	99.83%	0.343793
2005	2,287,243	2,282,571	99.80%	0.443793
2006	2,420,355	2,414,849	99.77%	0.443793
2007	2,598,066	2,592,171	99.77%	0.443793
2008	2,737,689	2,728,165	99.65%	0.481808
2009	3,284,885	3,269,862	99.54%	0.518512
2010	3,491,511	3,467,833	99.32%	0.552076
2011	3,810,932	3,758,248	98.62%	0.600387
2012	4,041,824	3,955,595	97.87%	0.630387
2013	4,201,322	N/A	N/A	0.645140

**Property Tax Levy/Collection**



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

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## **POLICIES AND PROCEDURES**

## **POLICIES**

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

### **I.**

#### **OPERATING BUDGET**

The fiscal year of the City of Athens shall begin on the First day of October and shall end on the last day of September of each calendar year. Such fiscal year shall also constitute the budget and accounting year.

The City Council shall be responsible for a proposed budget to be prepared and submitted to them not later than the first regular meeting in August of each year for the following year, which budget shall provide a complete financial plan for the fiscal year, and shall contain the following:

- A. A budget message, explanatory of the budget, shall contain an outline of the proposed financial policies of the City, shall set forth the reasons for salient changes from the previous year in expenditure and revenue items, and shall explain any major changes in financial policy.
- B. A consolidated statement of anticipated receipts and proposed expenditures for all funds.
- C. An analysis of property valuations.
- D. An analysis of tax rates.
- E. Tax levies and tax collections by year for at least the preceding five (5) years.
- F. General fund resources in detail.
- G. Special fund resources in detail.
- H. Summary and detailed estimates of expenditures and revenues by function, department, and activity.
- I. Revenue and expense statement for all types of bonds.
- J. A description of all bond issues, along with a schedule of requirements for payments of such.
- K. The appropriation ordinance.
- L. The tax levying ordinance.
- M. The City will make every effort to insure that:
  - 1. Budgeted expenditures do not exceed the budgeted revenue.
  - 2. Revenue is budgeted on a realistic level, using the previous year as the basis for guide.
  - 3. Revenue is used wisely with every dollar obtaining the maximum benefit possible for the citizens.
  - 4. The budget is monitored in such a way as to provide leadership and instruction to accomplish the most efficient service for the least amount of money.
  - 5. Property tax collection is aggressively pursued.
  - 6. A high standard of accounting practices is maintained.
  - 7. The Enterprise Fund operates at a self-supporting level.
  - 8. All department heads share in the responsibility of maintaining a system of control which will provide for a budget which is not exceeded in its expenditures.
  - 9. Provide necessary capital expenditures to maintain the current level of services.
- N. The proposed budget and all supporting schedules shall be filed with the City Secretary, submitted to the City Council and shall be a public record. Copies shall be provided for distribution to all interested parties at least seven (7) days before the public hearing on the proposed budget.

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

II.

**ACCOUNTING, AUDITING  
AND FINANCIAL REPORTING**

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

III.

**PROCUREMENT**

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

IV.

**HUMAN RESOURCES**

- A. The Personnel Policy provides a basis for administration of the City's greatest resource: City employees. The purpose of these policies is to create a high degree of understanding, cooperation, efficiency and unity which comes through systematic application of good procedures in personnel administration, and to provide a uniform policy for all employees, with all the benefits such a program insures. The fundamental objectives are:
  - 1. To promote and increase efficiency and economy in the service of the city.
  - 2. To provide fair and equal opportunity to all qualified persons to enter city employment on the basis of demonstrated merit and fitness as ascertained through fair and practical methods of selection.
  - 3. To develop a program of recruitment, advancement and tenure which will make the services to the -city attractive as a career and encourage each employee to render his best services to the city.
  - 4. To establish and promote high morale among city employees by providing good working relationships, a uniform personnel policy, opportunity for advancement, and consideration for employee needs and desires.

**PROPERTY AND EQUIPMENT CONTROL**

- A. It is the policy of this entity to maintain accountability of all tangible property and equipment purchased, or otherwise acquired, or furnished by the other agencies. This accountability shall be maintained by records kept by the Director of Finance, and the records shall be verified at least once every three years by a physical inventory of the property in the entity's possession and reconciled appropriately.
- B. This policy describes the requirements and procedures for maintaining accountability of all tangible nonexpendable personal property in possession of the entity. All items, either owned by the entity, or loaned or furnished to it from other sources, having an individual unit value of \$5,000 or more and a useful life of two years or more are covered by this procedure. Land, permanent buildings, and structures are excluded from this procedure only as concerns the necessity of affixing property identification tags.
- C. Procedure
1. At the time an item of nonexpendable personal property is received by the entity, either through direct purchase, as part of a package contract, donation or some other means, the item shall be assigned an entity identification number, and a tag containing this number shall be permanently affixed to the item. An entry shall be made in the entity's fixed assets accounting system maintained by the Director of Finance.
  2. When an item is received, but before the item is placed in service, the following actions will be performed.
    - a. A copy of the purchase order or contract shall be sent to the Director of Finance.
    - b. An entity identification number shall be assigned, and an identification tag bearing that number shall be affixed to the item.
    - c. The Director of Finance shall enter the item in the property log, including all of the following information:
      - (1) Description of the item
      - (2) Manufacturer's serial number
      - (3) Entity identification number
      - (4) Date of acquisition
      - (5) Acquisition cost
      - (6) Grant number (If the item is acquired using grant funds)
      - (7) Contract or P.O. number
      - (8) Ownership
      - (9) Location
      - (10) Responsible department
  3. At least once every three years a complete inventory of all entity property shall be conducted. The inventory for each entity department shall be conducted by a person who is not assigned to the department and who has no connection with the department being inventoried.
  4. If any items are missing at completion of the inventory, or if any item is lost, stolen or vandalized at any time, the responsible department head shall immediately notify the local Police Dept. to initiate the appropriate investigation. The Director of Finance and the City Manager shall also be notified of the loss, and the action being taken to recover the lost item.
  5. If any item of property is disposed of, the Director of Finance shall be notified and provided the following information for the property log:
    - a. Disposition of the property and reason
    - b. Date of disposition
    - c. Dollar amount of revenue from the disposal action



**BASIC ELEMENTS OF A PURCHASING  
CODE OF ETHICS****A. Statement of Purchasing Policy**

1. Public employment is a public trust. It is the policy of the City of Athens to promote and balance the objective of protecting government integrity and the objective of facilitating the recruitment and retention of personnel needed by the City of Athens. Such policy is implemented by prescribing essential standards of ethical conduct without creating unnecessary obstacles to entering public service.
2. Public employees must discharge their duties impartially so as to assure fair competitive access to governmental procurement by responsible contractors. Moreover, they should conduct themselves in such a manner as to foster public confidence in the integrity of the City of Athens procurement organization.
3. To achieve the purpose of the Article, it is essential that those doing business with the City of Athens also observe the ethical standards prescribed here.

**B. General Ethical Standards**

1. There are certain common standards of ethics which should be included in the Code of Ethics. The following are from the Model Procurement Code for State and Local Governments:
  - a. It shall be a breach of ethics to attempt to realize personal gain through public employment with the City of Athens by any conduct inconsistent with the proper discharge of the employee's duties.
  - b. It shall be a breach of ethics to attempt to influence any public employee of the City of Athens to breach the standards of ethical conduct set forth in this code.
  - c. It shall be a breach of ethics for any employee of the City of Athens to participate directly or indirectly in a procurement when the employee knows that:
    - (1) the employee or any member of the employee's immediate family has a financial interest pertaining to the procurement;
    - (2) a business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement; or any other person, business or organization with whom the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

**C. Gratuities**

1. It shall be a breach of ethics to offer, give or agree to give any employee or former employee of the City of Athens, or for any employee or former employee of the City to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in the proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore pending before this government.

**D. Kickbacks**

1. It shall be a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for the City of Athens, or any person associated therewith, as an inducement for the award of a subcontract or order.

**E. Contract Clause**

1. The prohibition against gratuities and kickback prescribed above shall be conspicuously set for in every contract and solicitation therefor.

- F.** It shall be a breach of ethics for any employee or former employee of the City of Athens knowingly to use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person.

## **CITY OF ATHENS GRANT PROGRAMS**

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

### **LOCAL EMERGENCY MANAGEMENT**

The City has received money from the Federal Department of Homeland Security and FEMA through the Texas Department of Public Safety for emergency preparedness personnel and administrative expenses pursuant to the Robert T Stafford Disaster Relief and Emergency Assistance Act 93-288 as amended, Sec. 613.

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

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

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

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

### **SOLID WASTE MANAGEMENT PLANNING GRANT**

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

### **OWNER OCCUPIED ASSISTANCE PROGRAM**

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

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

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

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

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

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

These grant funds passed through the Office of the Governor, Criminal Justice Division facilitate various programs within the Athens Police Department.

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

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

## **Capital Improvement Program**

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

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

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

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

Capital purchases include such items as:

- Vehicles
- Equipment
- Structures

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

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

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

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

### Bonds By Purpose

Description	Purpose	Total Issue	Amount Outstanding 9/30/2014
<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	\$940,000
Series 2004	Water and wastewater system improvements and replacements.	\$5,500,000	\$3,045,000
<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	\$1,385,000

## MISCELLANEOUS STATISTICAL DATA

Date of Incorporation		1902
Date City Charter Adopted	December 1966	
Form of Government	Council-Administrator	
City Council	Jerry Don Vayght, Mayor Elaine Jenkins, Monte Montgomery, Aubrey Jones, Jr., Carol Barton	
City Area	Nineteen and six tenths (19.6) Sq. Miles	
Miles of Streets	Graded	2
	Paved	100
Approximate Feet Of Water Lines		684,900
Apprximate Feet Of Sewer Lines		561,297
Number Of Utility Customers		4,845
Fire Protection	Stations:	2
	Employees:	27
Police Protection	Stations:	1
	Employees:	34
Education	Community College	1
	High School	1
	Jr High	1
	Middle	2
	Elementary	4
Hospital	East Texas Medical Center	1
Number of City Employees (Full Time)		122
Population	Years	Census
	1910	2,261
	1920	3,176
	1930	4,342
	1940	4,765
	1950	5,194
	1960	7,086
	1970	9,553
	1980	10,197
	1990	10,818
	2000	11,297
	2010	12,710

## **GENERAL FUND**

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



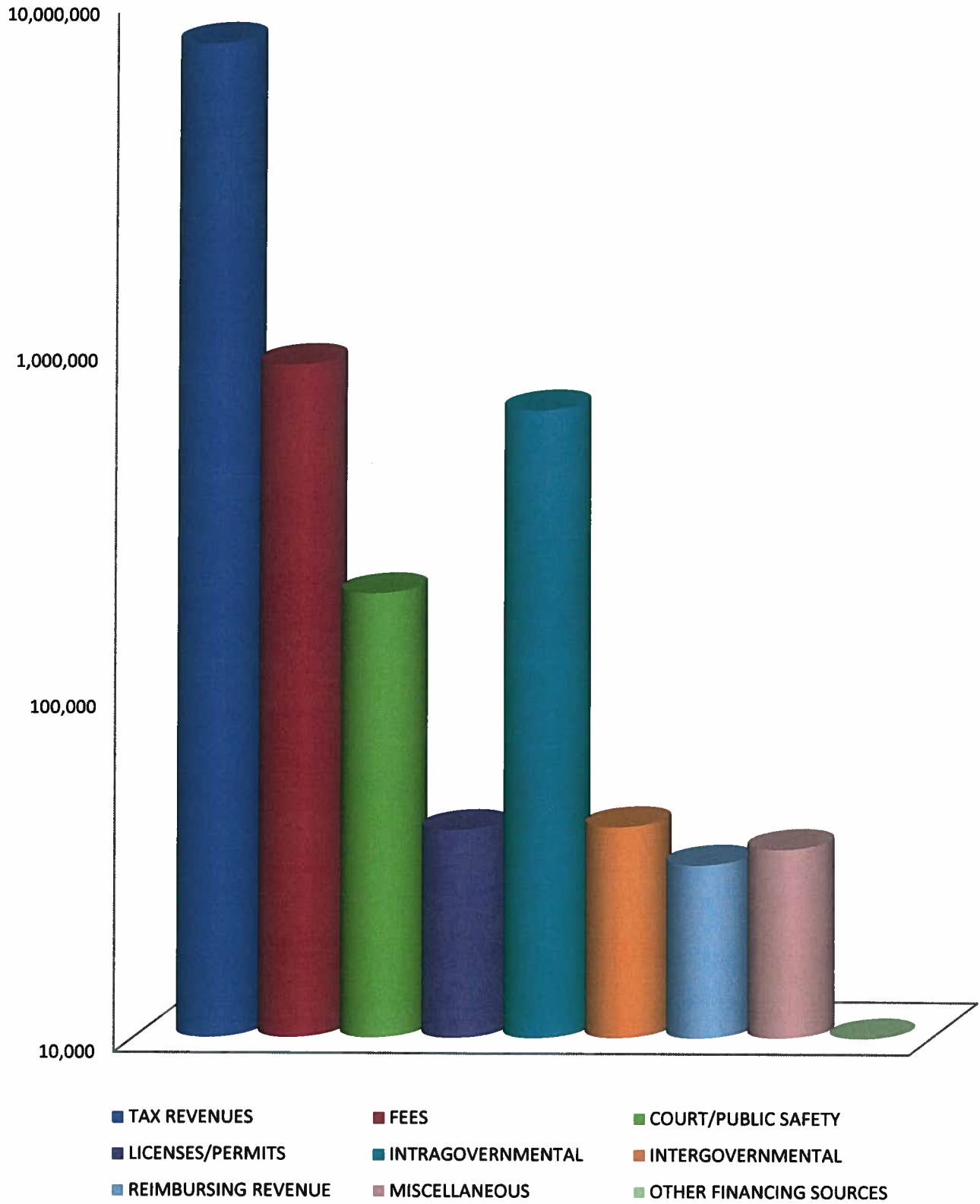
# **REVENUE**

Account Number		2010-11 Actual	2011-12 Actual	2012-13 Est Act	2013-14 Budget
<b>TAXES</b>					
4011	Property Taxes-Current	2,809,191	3,159,209	3,216,446	3,600,123
4012	Property Taxes-Delinquent	50,990	49,507	50,000	50,000
4015	Penalty/Interest	51,480	47,304	45,000	45,000
4021	State Sales Tax	3,348,993	3,527,366	3,770,304	3,700,079
4022	State Mixed Drink Tax	24,785	19,554	24,700	24,700
	<b>TAX REVENUES</b>	<b>6,285,439</b>	<b>6,802,940</b>	<b>7,106,450</b>	<b>7,419,902</b>
<b>FEES</b>					
4100	Franchise Fees	705,700	760,578	760,000	760,000
4121	Franchise: Solid Waste	114,248	116,958	116,638	116,638
	<b>FEES</b>	<b>819,948</b>	<b>877,536</b>	<b>876,638</b>	<b>876,638</b>
<b>COURT/PUBLIC SAFETY</b>					
4201	Income From Fines/Other Court Fees	158,882	187,618	180,000	180,000
4201.1	Parking Meter Receipts				
4201.2	Five/Ten Percent Court Fees	4,400	5,026	5,000	5,000
4201.3	Time Payment Fees	3,436	4,820	4,800	4,800
4201.4	Failure To Appear Fees	663	712	600	600
4201.5	Child Safety Restraint Fee		13		
4201.8	Judicial Fee Retained	530	636	600	600
4201.9	Juror Reimbursement Fee	356	424	450	450
4220	Prisoner Fees				
4230	Fingerprinting Fees				
4240	Brady Bill Fees				
	<b>COURT/PUBLIC SAFETY</b>	<b>168,267</b>	<b>199,249</b>	<b>191,450</b>	<b>191,450</b>
<b>LICENSES AND PERMITS</b>					
4302	Electrician Licenses				
4345	Re-Zoning Fees	600	1,048	1,048	1,050
4361	Platting Fees	134	88		
4362	Permits-Miscellaneous	645		175	175
4365	Permits-Building	12,530	32,329	18,000	18,000
4366	Permits-Electrical	3,229	5,740	5,000	5,000
4367	Permits-Plumbing	3,983	5,043	5,500	5,500
4368	Permits-Mechanical	2,116	2,655	2,500	2,500
4369	Permits-Mobile Homes	25	50	50	50
4372	Permits-Tree Removal	25	25	50	50
4375	Permits-Burn	550	1,300	1,200	1,200
4376	Permits-Alcohol	1,340	180	1,340	1,340
4377	Permits-Moving	150	150	300	300
4378	Street Cutting	1,449	3,398	3,000	3,000
4379	Curb Cutting	50	240	200	200
4380	Bldg Line Variance	500	500	500	500
4399	Market Square/RV Fees	656	560	700	700
	<b>LICENSES/PERMITS</b>	<b>27,982</b>	<b>53,306</b>	<b>39,563</b>	<b>39,565</b>

# **REVENUE**

Account Number		2010-11 Actual	2011-12 Actual	2012-13 Est Act	2013-14 Budget
<b>OTHER OPERATING REVENUE</b>					
4499.1	Returned Check Fees	25		25	25
	<b>OTHER OPERATING REVENUE</b>	25	0	25	25
<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				
4559	Operating Transfer - Fund 59	5,600			
45592	Operating Transfer - Fund 592				
45593	Operating Transfer - Fund 593				
	<b>INTRAGOVERNMENTAL</b>	655,600	650,000	650,000	650,000
<b>INTERGOVERNMENTAL</b>					
4620	Cops Fast Grant Reimbursement				
4621	LEOSE Training Reimbursement	2,925			
4622	Misc. Law Enforcement				
4630	Emergency Management Reim.				
4631	AMWA Contract Fees	30,000	30,000	30,000	30,000
4633	County Fire Protection Service	21,778	12,425	10,522	10,522
	<b>INTERGOVERNMENTAL</b>	54,703	42,425	40,522	40,522
<b>REIMBURSING REVENUES</b>					
4710	Workers Compensation Reimb.	1,475	2,427	6,700	2,000
4711	Other Insurance Reimbursement				
4740	House Demolition	21,778	18,811	18,500	18,500
4760	Teletype Reimbursement				
4770	Grants Reimbursement				
4799	Other Reimbursing Revenue		10,032	11,000	11,000
	<b>REIMBURSING REVENUE</b>	23,253	31,270	36,200	31,500
<b>MISCELLANEOUS</b>					
4801	Interest Income	55,366	12,729	12,000	12,000
4810	Lease: Parking Lot	500	500	500	500
4820	Compost Site Fees	13,821	17,406	15,000	15,000
4821	Auction Proceeds		26,805	26,805	
4898	Cash Over/Short	-30	30		
4899	Miscellaneous Revenue	3,343	7,608	7,500	7,500
4999	Other Sources				
	<b>MISCELLANEOUS</b>	73,000	65,078	61,805	35,000
<b>OTHER FINANCING SOURCES</b>					
4910	Bond Proceeds				
4920	Note Proceeds		900,000	184,208	
4930	Donations	9,600	9,160	9,000	9,000
4931	Sale of Capital Assets				
	<b>OTHER FINANCING SOURCES</b>	9,600	909,160	193,208	9,000
	<b>GRAND TOTAL REVENUES</b>	8,117,817	9,630,964	9,195,861	9,293,602

## General Fund Revenues



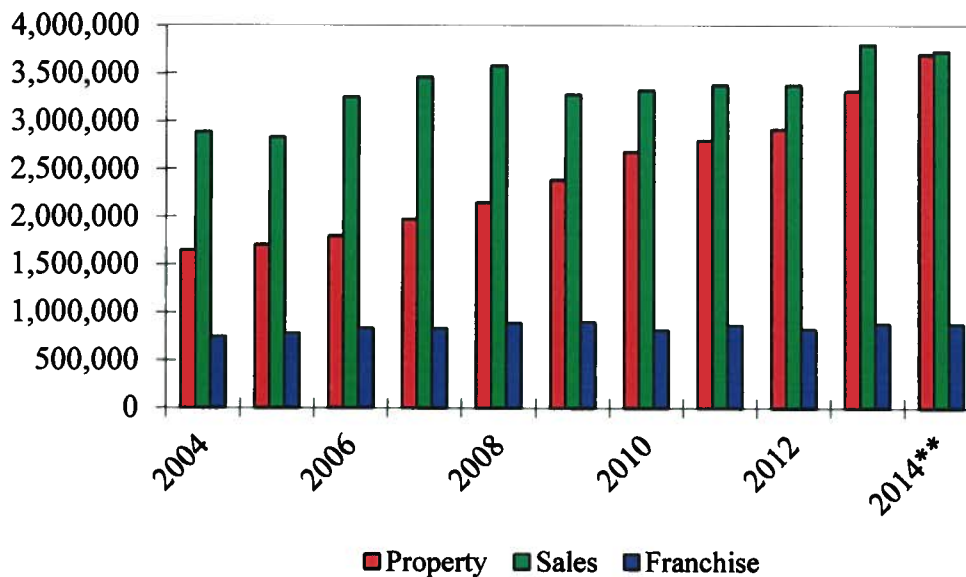
### General Fund Tax Revenues By Source Ten-Year Comparison

Fiscal Year	Property	Sales	Franchise	Total
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	2,911,661	3,373,778	819,948	7,105,387
2013*	3,311,446	3,795,004	876,638	7,983,088
2014**	3,695,123	3,724,779	876,638	8,296,540
Total	27,034,914	36,851,909	9,211,485	73,098,308

\* Estimated

\*\*Proposed Budget

Tax Revenue By Source



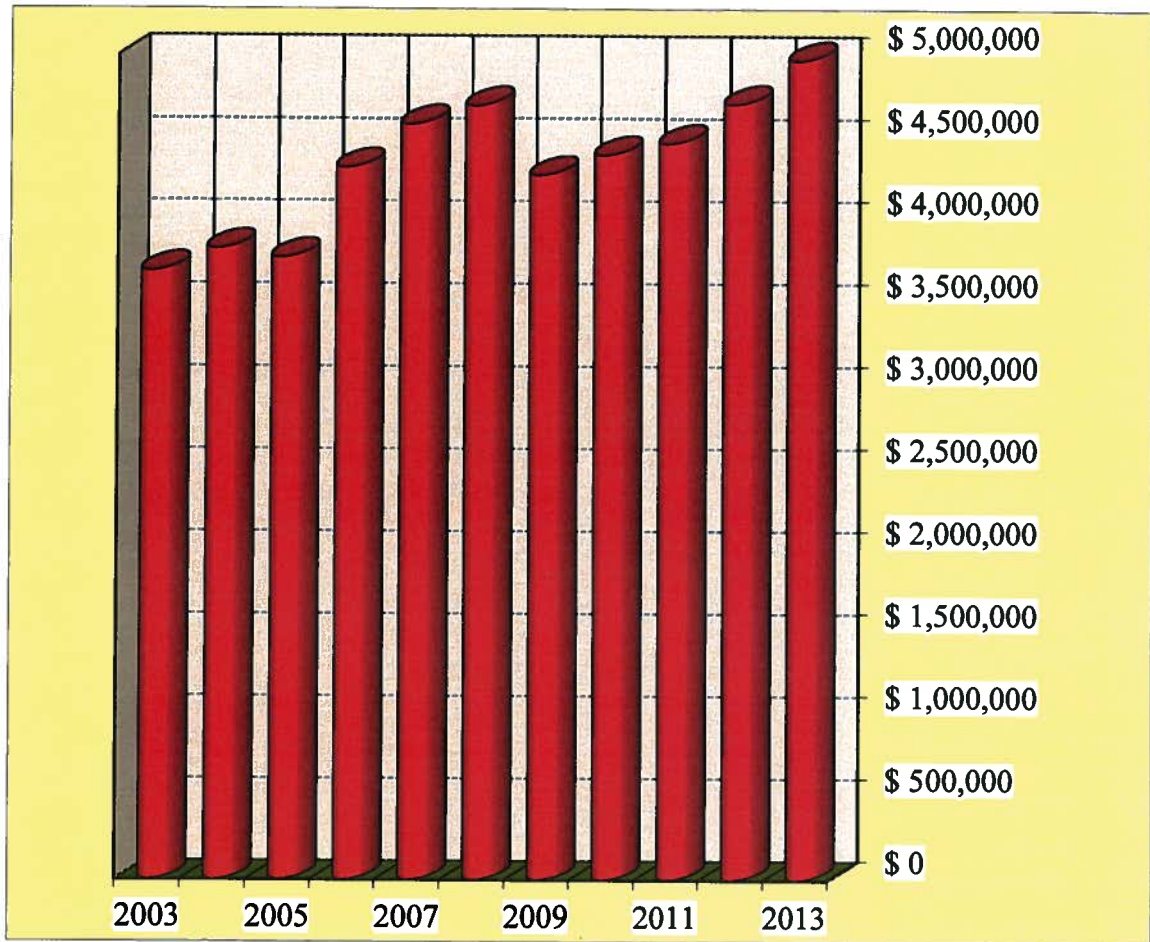
Property is all revenue derived from property taxes including penalty and interest.

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

Franchise includes all franchise fees.

## Sales Tax Collections

Sales Tax Receipts



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

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

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

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

These figures do not include the State Mixed Drink taxes.

Fiscal Year	Sales Tax
2003	\$ 3,689,614
2004	\$ 3,824,801
2005	\$ 3,771,880
2006	\$ 4,316,041
2007	\$ 4,580,257
2008	\$ 4,692,908
2009	\$ 4,270,874
2010	\$ 4,393,728
2011	\$ 4,465,324
2012	\$ 4,703,155
2013	\$ 4,968,537

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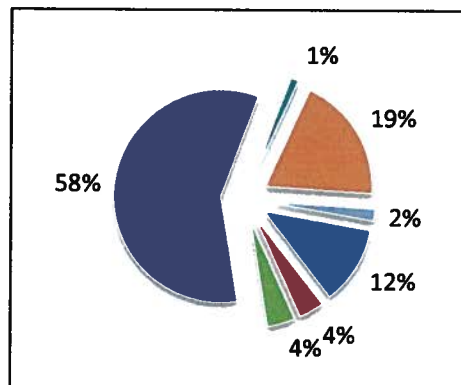
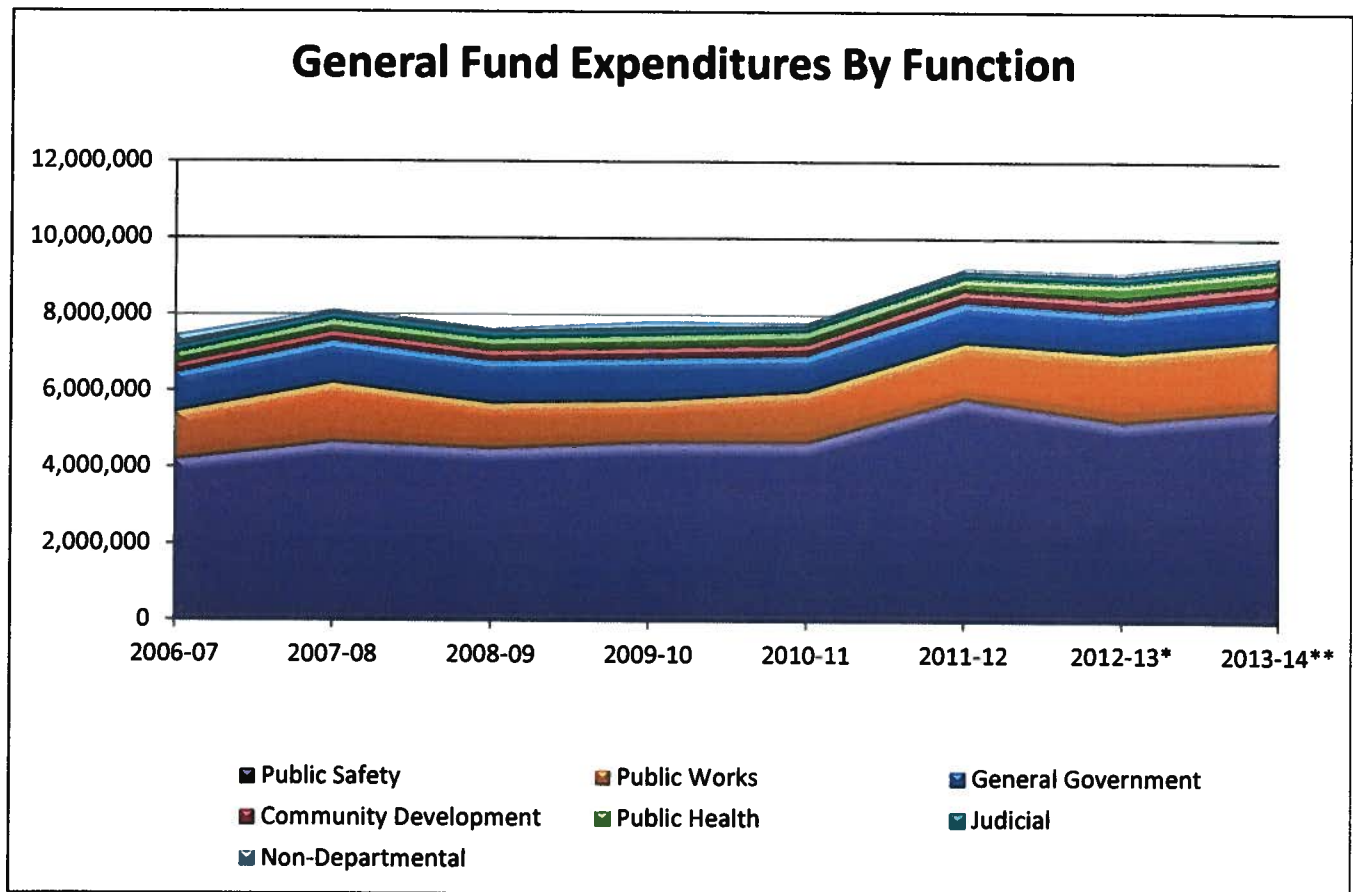
## **EXPENDITURES**

### General Fund Expenditures-By Function Summary

Fiscal Year	General Government	Community Development	Public Health	Public Safety	Judicial	Public Works	Non-Dept.	Total
2006-07	1,013,836	231,863	296,937	4,186,849	124,618	1,264,783	362,555	7,481,441
2007-08	1,100,838	241,083	316,670	4,651,065	131,113	1,563,142	140,355	8,144,266
2008-09	1,108,315	267,627	323,326	4,483,581	137,741	1,206,127	138,574	7,665,291
2009-10	1,108,330	274,095	330,763	4,652,325	91,158	1,119,761	269,235	7,845,667
2010-11	952,799	291,879	335,051	4,657,263	94,346	1,351,741	142,666	7,825,745
2011-12	1,064,192	298,768	349,454	5,810,730	98,903	1,484,732	153,129	9,259,908
2012-13*	1,077,851	338,756	442,738	5,204,003	105,019	1,815,375	162,025	9,145,767
2013-14**	1,134,811	352,417	401,898	5,561,185	109,225	1,837,926	173,453	9,570,913

\* Estimated

\*\*Proposed





**General Fund Expenditures Comparison By Function**

<b>Department</b>	<b>Dept. No.</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Actual</b>	<b>2013-14 Budget</b>
<b>General Government:</b>					
Administration	10	191,407	206,664	213,801	223,764
Legal	11	16,192	25,060	24,822	25,025
Personnel/Civil Service	12	203,707	179,920	152,808	176,576
Finance	14	256,586	267,580	263,777	277,404
Mayor/Council	15	29,307	35,900	35,900	35,900
City Secretary	16	231,471	236,266	236,015	248,143
Municipal Building	17	135,522	460,176	444,274	148,000
<b>TOTAL</b>		<b>1,064,192</b>	<b>1,411,566</b>	<b>1,371,397</b>	<b>1,134,811</b>
<b>Community Development:</b>					
Community Services	20	117,000	147,000	147,000	147,000
Planning and Inspection	24	181,768	196,987	191,756	205,417
<b>TOTAL</b>		<b>298,768</b>	<b>343,987</b>	<b>338,756</b>	<b>352,417</b>
<b>Public Health:</b>					
Public Health	22	266,672	381,387	349,608	309,363
Animal Control	49	82,781	107,232	106,861	92,535
<b>TOTAL</b>		<b>349,454</b>	<b>488,619</b>	<b>456,469</b>	<b>401,898</b>
<b>Public Works:</b>					
Street Department	32	947,986	1,266,642	1,232,645	1,219,746
Parks Department	34	347,364	418,498	384,714	401,399
City Garage	38	189,382	202,062	198,016	216,780
<b>TOTAL</b>		<b>1,484,732</b>	<b>1,887,202</b>	<b>1,815,375</b>	<b>1,837,926</b>
<b>Public Safety:</b>					
Fire Department	46	3,210,999	2,382,190	2,253,738	2,500,083
Police Department	51-54	2,599,731	2,992,264	2,950,265	3,061,102
<b>TOTAL</b>		<b>5,810,730</b>	<b>5,374,454</b>	<b>5,204,003</b>	<b>5,561,185</b>
<b>Judicial</b>					
Municipal Court	50	98,903	105,412	105,019	109,225
		98,903	105,412	105,019	109,225
<b>Non-Departmental</b>					
Non-departmental	55	153,129	163,483	162,025	173,453
<b>TOTAL</b>		<b>153,129</b>	<b>163,483</b>	<b>162,025</b>	<b>173,453</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>9,259,908</b>	<b>9,774,723</b>	<b>9,453,044</b>	<b>9,570,913</b>

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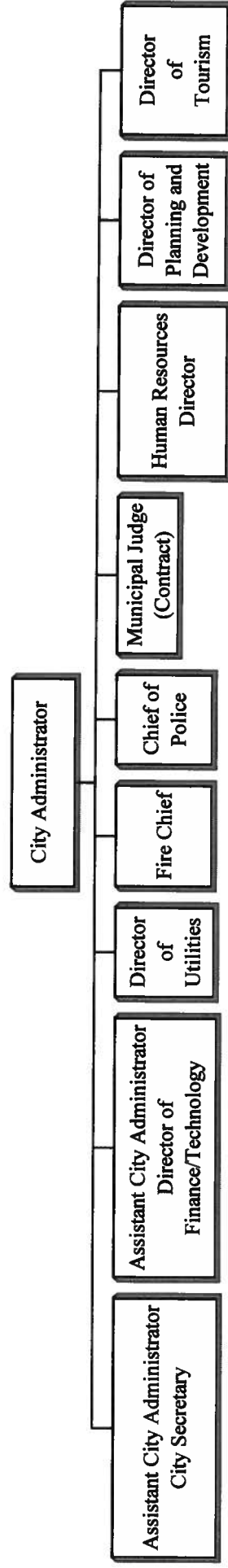
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\*Total Proposed Expenditures for New Budget Year

\*\* 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>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est. Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>147,946</b>	<b>159,390</b>	<b>165,943</b>	<b>171,071</b>	<b>182,694</b>	<b>196,212</b>	<b>202,808</b>	<b>212,771</b>
<b>Supplies</b>	<b>272</b>	<b>249</b>	<b>950</b>	<b>159</b>	<b>3,254</b>	<b>3,000</b>	<b>3,541</b>	<b>3,541</b>
<b>Contractual Services</b>	<b>3,993</b>	<b>5,559</b>	<b>8,450</b>	<b>3,451</b>	<b>5,459</b>	<b>7,452</b>	<b>7,452</b>	<b>7,452</b>
<b>Capital Improvements</b>								
<b>Total Expense</b>	<b>152,211</b>	<b>165,198</b>	<b>175,343</b>	<b>174,681</b>	<b>191,407</b>	<b>206,664</b>	<b>213,801</b>	<b>223,764</b>

**PERSONNEL**

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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### ADMINISTRATION

#### **PERSONAL SERVICES**

510-6100	Longevity	1,200	1,200	1,200	1,200
510-6101	Salaries	129,186	136,825	136,825	148,189
510-6103	F I C A	8,989	11,362	11,327	12,237
510-6104	Group Insurance	6,938	7,177	14,354	7,470
510-6105	Retirement	25,801	29,040	28,952	32,979
510-6106	Workers Compensation	98	108	104	127
510-6109	Incentive Pay	1,482	1,500	1,046	1,569
510-6110	Vacation Buy Back				
610-6141	Car Allowance	9,000	9,000	9,000	9,000
	<b>TOTAL PERSONAL SERVICES</b>	<b>182,694</b>	<b>196,212</b>	<b>202,808</b>	<b>212,771</b>

#### **SUPPLIES**

510-6201	Office Supplies	135	150	150	150
510-6202	Operating Supplies				
510-6204	Small Tools & Equipment	2,741	2,000	2,741	2,741
510-6205	Postage	16	100	100	100
510-6206	Subscriptions,Books,Periodicals	112	500	300	300
510-6208	Computer Software	250	250	250	250
	<b>TOTAL SUPPLIES</b>	<b>3,254</b>	<b>3,000</b>	<b>3,541</b>	<b>3,541</b>

#### **CONTRACTUAL SERVICES**

510-6301	Communication	493	852	852	852
510-6302	Travel and Training	2,944	4,000	4,000	4,000
510-6308	Repair and Maintenance	296	200	200	200
510-6309	Rentals				
510-6310	Other Contractual Services				
510-6312	Professional Dues	1,170	1,400	1,400	1,400
510-6399	Miscellaneous	556	1,000	1,000	1,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>5,459</b>	<b>7,452</b>	<b>7,452</b>	<b>7,452</b>

#### **CAPITAL**

510-6504	Machinery & Equipment				
510-6505	Vehicles				
510-6508	Computer Equipment				
	<b>TOTAL CAPITAL</b>				

<b>TOTAL EXPENDITURES</b>	<b>191,407</b>	<b>206,664</b>	<b>213,801</b>	<b>223,764</b>
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\*Includes amendments during fiscal year.

## **LEGAL DEPARTMENT**

**City Attorney  
(Retainer)**

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

## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**Department:** *Legal Department*

### **Department Purpose:**

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

### **Departmental Objectives:**

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



Department Name:  
Department Number:

Legal  
11

Expense Summary

Expenditure Classification	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Est.Act.	2013-14 Budget
Personal Services								
Supplies	52	2	48		67	60	25	25
Contractual Services	13,909	15,600	15,365	20,775	16,125	25,000	24,797	25,000
Capital Improvements								
Total Expense	13,961	15,602	15,413	20,775	16,192	25,060	24,822	25,025

PERSONNEL

Position Classification	Total
City Attorney (Contract)	1

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## LEGAL

### **PERSONAL SERVICES**

511-6104 Group Insurance

511-6105 Retirement

**TOTAL PERSONAL SERVICES**

### **SUPPLIES**

511-6201 Office Supplies

511-6205 Postage

511-6206 Subscriptions, Books, Periodicals

**TOTAL SUPPLIES**

	67	60	25	25
	67	60	25	25

### **CONTRACTUAL SERVICES**

511-6300 Professional Services

511-6302 Travel and Training

511-6310 Other Contractual Services

**TOTAL CONTRACTUAL SERVICES**

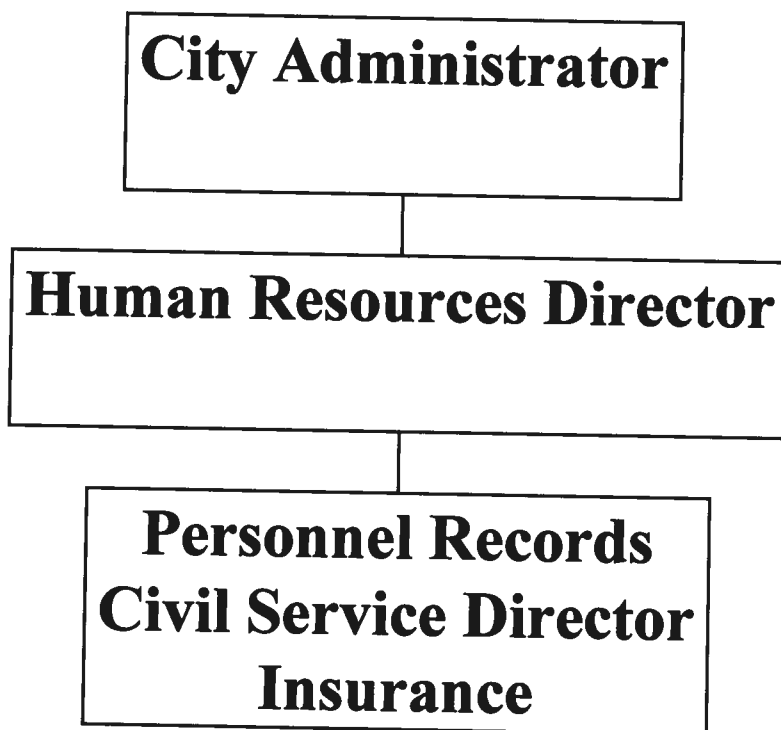
	1,000	797	1,000
	16,125	24,000	24,000
	16,125	25,000	24,797
	16,125	25,000	25,000

**TOTAL EXPENDITURES**

	16,192	25,060	24,822	25,025
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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>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>89,940</b>	<b>97,536</b>	<b>101,825</b>	<b>105,584</b>	<b>112,748</b>	<b>120,870</b>	<b>120,758</b>	<b>125,626</b>
<b>Supplies</b>	<b>5,087</b>	<b>4,195</b>	<b>4,353</b>	<b>4,116</b>	<b>4,742</b>	<b>6,200</b>	<b>6,200</b>	<b>7,100</b>
<b>Contractual Services</b>	<b>47,203</b>	<b>34,285</b>	<b>31,662</b>	<b>39,495</b>	<b>86,218</b>	<b>52,850</b>	<b>25,850</b>	<b>43,850</b>
<b>Capital Improvements</b>	<b>700</b>							
<b>Total Expense</b>	<b>142,930</b>	<b>136,016</b>	<b>137,840</b>	<b>149,195</b>	<b>203,708</b>	<b>179,920</b>	<b>152,808</b>	<b>176,576</b>

**PERSONNEL**

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## **HUMAN RESOURCES DEPARTMENT**

### ***PERSONAL SERVICES***

512-6100	Longevity	756	804	804	852
512-6101	Salaries	78,460	82,884	82,884	85,322
512-6103	FICA	5,901	6,831	6,832	7,039
512-6104	Group Insurance	6,731	7,177	7,052	7,470
512-6105	Retirement	15,476	17,459	17,462	18,972
512-6106	Workers Compensation	98	108	104	127
512-6109	Incentive Pay	586	607	620	644
512-6110	Vacation Buy Back	1,140	1,400	1,400	1,600
512-6141	Car Allowance	3,600	3,600	3,600	3,600
<b>TOTAL PERSONAL SERVICES</b>		<b>112,748</b>	<b>120,870</b>	<b>120,758</b>	<b>125,626</b>

### ***SUPPLIES***

512-6201	Office Supplies	941	1,000	1,000	1,000
512-6202	Operating Supplies	1,458	2,200	2,200	2,500
512-6203	Repair & Maintenance Supplies				
512-6204	Small Tools & Equipment	180			600
512-6205	Postage	441	600	600	600
512-6206	Subscriptions, Books, Periodicals	1,722	2,000	2,000	2,000
512-6208	Computer Software		400	400	400
<b>TOTAL SUPPLIES</b>		<b>4,742</b>	<b>6,200</b>	<b>6,200</b>	<b>7,100</b>

### ***CONTRACTUAL SERVICES***

512-6300	Professional Services	78,778	42,000	15,000	34,000
512-6301	Communication	251	600	600	600
512-6302	Travel and Training	3,304	4,000	4,000	3,000
512-6303	Advertising	2,987	4,500	4,500	4,500
512-6304	Printing and Binding				
512-6308	Repair & Maintenance	148	500	500	500
512-6310	Other Contractual Service		200	200	200
512-6311	Other Professional Serv.	86	150	150	150
512-6312	Professional Dues	584	700	700	700
512-6399	Miscellaneous	80	200	200	200
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>86,218</b>	<b>52,850</b>	<b>25,850</b>	<b>43,850</b>

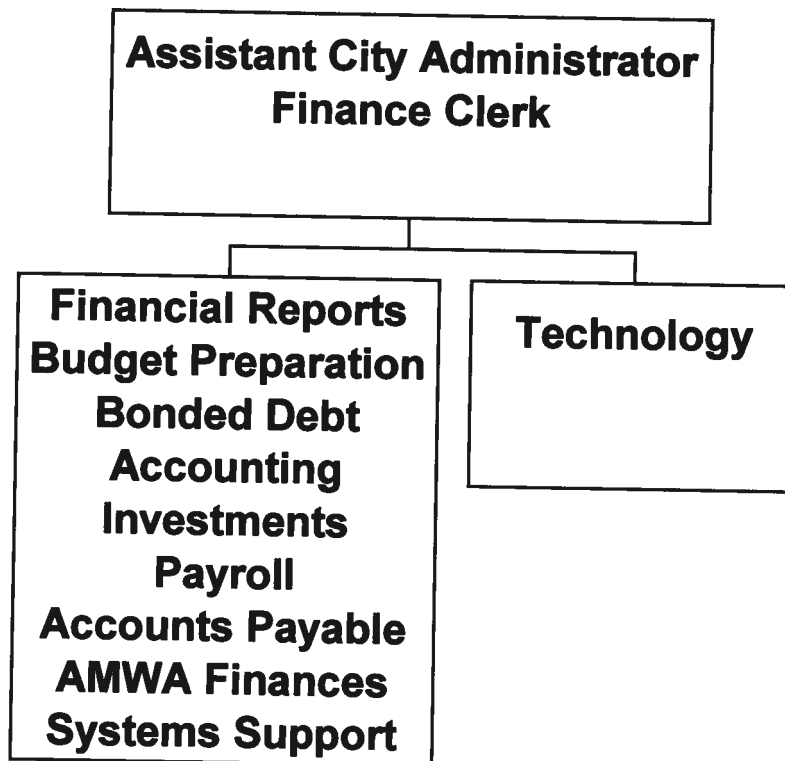
### ***CAPITAL***

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

<b>TOTAL EXPENDITURES</b>	<b>203,708</b>	<b>179,920</b>	<b>152,808</b>	<b>176,576</b>
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\*Includes amendments during fiscal year.

## **FINANCE DEPARTMENT**



## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**Department:** *Finance*

### **Department Purpose:**

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

### **Departmental Objectives:**

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



**Department Name:**  
**Department Number:**

**Finance**  
**14**

**Expense Summary**

<b>Classification</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	184,222	179,816	188,850	192,268	201,708	209,046	207,010	217,753
<b>Supplies</b>	8,724	5,868	12,693	7,568	9,187	9,880	8,441	9,000
<b>Contractual Services</b>	40,300	35,511	39,132	41,592	45,690	48,654	48,326	50,651
<b>Capital Improvements</b>	515							
<b>Total Expense</b>	<b>233,761</b>	<b>221,195</b>	<b>240,675</b>	<b>241,428</b>	<b>256,585</b>	<b>267,580</b>	<b>263,777</b>	<b>277,404</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	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## **FINANCE**

### ***PERSONAL SERVICES***

514-6100	Longevity	992	1,092	1,092	1,188
514-6101	Salaries	141,958	145,887	145,887	150,231
514-6102	Overtime				
514-6103	F I C A	10,517	11,733	11,594	12,081
514-6104	Group Insurance	13,398	14,354	14,020	14,940
514-6105	Retirement	27,490	29,989	29,633	32,559
514-6106	Workers Compensation	195	215	208	254
514-6109	Incentive Pay	1,501	976	976	1,700
514-6110	Vacation Buy Back	2,057	1,200		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>201,708</b>	<b>209,046</b>	<b>207,010</b>	<b>217,753</b>

### ***SUPPLIES***

514-6201	Office Supplies	2,893	3,700	3,200	3,700
514-6202	Operating Supplies				
514-6203	Repair & Maintenance Supplies	34	100	50	100
514-6204	Small Tools & Equipment	2,067	1,600	1,291	800
514-6205	Postage	2,071	1,600	1,450	1,500
514-6206	Subscriptions,Books,Periodicals	1,692	1,800	1,850	1,900
514-6208	Computer Software	430	1,080	600	1,000
<b>TOTAL SUPPLIES</b>		<b>9,187</b>	<b>9,880</b>	<b>8,441</b>	<b>9,000</b>

### ***CONTRACTUAL SERVICES***

514-6300	Professional Services	17,500	18,000	18,000	19,000
514-6301	Communication	1,854	3,052	2,290	2,800
514-6302	Travel and Training	4,617	3,646	4,600	4,600
514-6303	Advertising		120		120
514-6304	Printing and Binding	1,618	1,348	1,348	1,600
514-6308	Repair and Maintenance	18,756	20,838	20,838	20,981
514-6310	Other Contractual Service	453	500	200	400
514-6311	Other Professional Services				
514-6312	Professional Dues	890	950	950	950
514-6399	Miscellaneous	2	200	100	200
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>45,690</b>	<b>48,654</b>	<b>48,326</b>	<b>50,651</b>

### ***CAPITAL***

514-6504	Machinery & Equipment
514-6508	Computer Equipment
514-6510	Furniture & Fixtures
514-6560	Capitalized Software
<b>TOTAL CAPITAL</b>	

<b>TOTAL EXPENDITURES</b>	<b>256,585</b>	<b>267,580</b>	<b>263,777</b>	<b>277,404</b>
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\*Includes amendments during fiscal year

## **Mayor and City Council**

## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**Department:** *Mayor and Council*

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
Department Number:

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

**Expense Summary**

<b>Expenditure Classification</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>								
<b>Supplies</b>	<b>191</b>	<b>169</b>	<b>400</b>	<b>169</b>	<b>4,865</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b>Contractual Services</b>	<b>25,305</b>	<b>26,540</b>	<b>29,000</b>	<b>26,540</b>	<b>24,442</b>	<b>35,500</b>	<b>35,500</b>	<b>35,500</b>
<b>Capital Improvements</b>								
<b>Total Expense</b>	<b>25,496</b>	<b>26,709</b>	<b>29,400</b>	<b>26,709</b>	<b>29,307</b>	<b>35,900</b>	<b>35,900</b>	<b>35,900</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	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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### MAYOR/COUNCIL

#### **SUPPLIES**

515-6201 Office Supplies	132	200	200	200
515-6204 Small Tools & Equipment	4,733	200	200	200
515-6205 Postage				
515-6206 Subscriptions, Books, Periodicals				
<b>TOTAL SUPPLIES</b>	<b>4,865</b>	<b>400</b>	<b>400</b>	<b>400</b>

#### **CONTRACTUAL SERVICES**

515-6300 Professional Services				
515-6301 Communication	1,452	3,000	3,000	3,000
515-6302 Travel and Training	3,786	8,000	8,000	8,000
515-6303 Advertising				
515-6304 Printing & Binding				
515-6309 Rentals				
515-6310 Other Contractual Services	12,000	14,500	14,500	14,500
515-6312 Professional Dues	5,448	5,000	5,000	5,000
515-6313 Aid to Other Organizations				
515-6399 Miscellaneous	1,756	5,000	5,000	5,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>24,442</b>	<b>35,500</b>	<b>35,500</b>	<b>35,500</b>

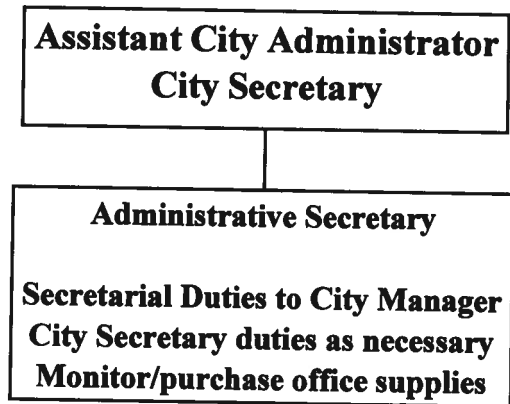
#### **CAPITAL**

515-6504 Machinery & Equipment	
515-6506 Vehicles	
<b>TOTAL CAPITAL</b>	

<b>TOTAL EXPENDITURES</b>	<b>29,307</b>	<b>35,900</b>	<b>35,900</b>	<b>35,900</b>
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\*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:  
Department Number:

**City Secretary**  
**16**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	150,035	161,997	176,791	184,010	197,593	210,656	210,405	219,103
<b>Supplies</b>	2,401	1,441	2,974	2,003	5,338	3,850	3,850	7,250
<b>Contractual Services</b>	8,729	12,164	12,410	20,390	9,921	21,760	21,760	21,790
<b>Capital Improvements</b>	1,607				18,621			
<b>Total Expense</b>	<b>162,772</b>	<b>175,602</b>	<b>192,175</b>	<b>206,403</b>	<b>231,473</b>	<b>236,266</b>	<b>236,015</b>	<b>248,143</b>

**PERSONNEL**

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est. Actual	2013-14 Budget
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### **CITY SECRETARY**

#### **PERSONAL SERVICES**

516-6100	Longevity	970	1,068	1,068	1,164
516-6101	Salaries	138,814	146,005	146,005	150,355
516-6102	Overtime				
516-6103	F I C A	10,785	11,793	11,797	12,161
516-6104	Group Insurance	13,398	14,354	14,038	14,940
516-6105	Retirement	26,778	30,141	30,152	32,776
516-6106	Workers Compensation	195	215	208	254
516-6109	Incentive Pay	396	823	839	420
516-6110	Vacation Buy Back	2,057	2,057	2,098	2,833
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>197,593</b>	<b>210,656</b>	<b>210,405</b>	<b>219,103</b>

#### **SUPPLIES**

516-6201	Office Supplies	1,395	1,500	1,500	1,500
516-6203	Repair & Maintenance Supplies				
516-6204	Small Tools and Equipment	1,278	100	100	3,500
516-6205	Postage	1,457	1,000	1,000	1,000
516-6206	Subscriptions,Books,Periodicals	908	950	950	950
516-6208	Computer Software	300	300	300	300
	<b>TOTAL SUPPLIES</b>	<b>5,338</b>	<b>3,850</b>	<b>3,850</b>	<b>7,250</b>

#### **CONTRACTUAL SERVICES**

516-6300	Professional Services				
516-6301	Communication	720	1,200	1,200	1,200
516-6302	Travel and Training	3,036	4,000	4,000	4,000
516-6303	Advertising	3,926	3,000	3,000	3,000
516-6304	Printing and Binding		3,250	3,250	3,250
516-6308	Repair and Maintenance	260	1,260	1,260	1,260
516-6310	Other Contractual Services	1,003	7,500	7,500	7,530
516-6311	Other Professional Service	550	700	700	700
516-6312	Professional Dues	410	450	450	450
516-6399	Miscellaneous	16	400	400	400
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>9,921</b>	<b>21,760</b>	<b>21,760</b>	<b>21,790</b>

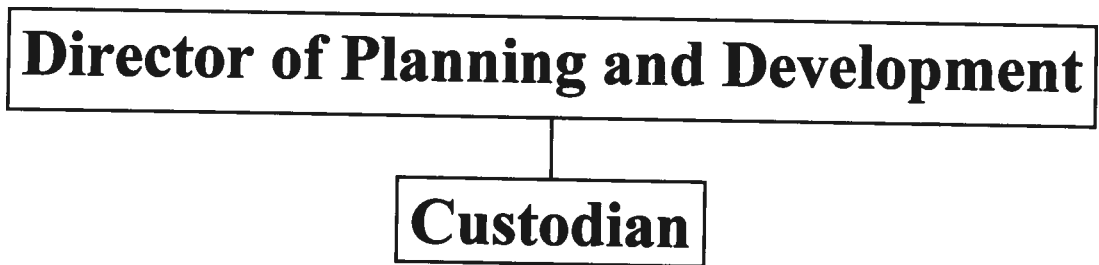
#### **CAPITAL**

516-6502	Buildings				
516-6504	Machinery & Equipment	18,621			
516-6508	Computer Equipment				
516-6510	Furniture & Fixtures				
	<b>TOTAL CAPITAL</b>	<b>18,621</b>			

<b>TOTAL EXPENDITURES</b>	<b>231,473</b>	<b>236,266</b>	<b>236,015</b>	<b>248,143</b>
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\*Includes amendments during fiscal year.

# **MUNICIPAL BUILDING**



## **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>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>32,825</b>	<b>35,649</b>	<b>37,356</b>	<b>38,851</b>	<b>41,177</b>	<b>44,676</b>	<b>30,477</b>	
<b>Supplies</b>	<b>11,354</b>	<b>6,455</b>	<b>5,586</b>	<b>7,735</b>	<b>7,917</b>	<b>8,500</b>	<b>8,250</b>	<b>8,500</b>
<b>Contractual Services</b>	<b>118,452</b>	<b>131,250</b>	<b>89,037</b>	<b>88,060</b>	<b>86,428</b>	<b>116,000</b>	<b>112,000</b>	<b>139,500</b>
<b>Capital Improvements</b>	<b>20,779</b>					<b>291,000</b>	<b>293,547</b>	
<b>Total Expense</b>	<b>183,410</b>	<b>173,354</b>	<b>131,979</b>	<b>134,646</b>	<b>135,522</b>	<b>460,176</b>	<b>444,274</b>	<b>148,000</b>

**PERSONNEL**

**Position  
Classification**

**Total**

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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### MUNICIPAL BUILDING

#### **PERSONAL SERVICES**

517-6100	Longevity	264	312	214	
517-6101	Salaries	26,815	28,347	18,431	
517-6102	Overtime				
517-6103	F I C A	2,047	2,216	1,554	
517-6104	Group Insurance	6,518	7,177	4,020	
517-6105	Retirement	4,949	5,665	3,971	
517-6106	Workers Compensation	584	645	621	
517-6109	Incentive Pay		314		
517-6110	Vacation Buy Back				
517-6111	Accrued Vacation Payout			1,666	
517-6141	Car Allowance				
<b>TOTAL PERSONAL SERVICES</b>		<b>41,177</b>	<b>44,676</b>	<b>30,477</b>	

#### **SUPPLIES**

517-6201	Office Supplies	56			
517-6202	Operating Supplies	3,628	3,750	3,750	3,750
517-6203	Repair/Maintenance Supplies	3,854	4,000	4,000	4,000
517-6204	Small Tools & Equipment	379	750	500	750
517-6205	Postage				
517-6206	Subscriptions,Books,Periodicals				
517-6208	Computer Software				
<b>TOTAL SUPPLIES</b>		<b>7,917</b>	<b>8,500</b>	<b>8,250</b>	<b>8,500</b>

#### **CONTRACTUAL SERVICES**

517-6300	Professional Services				
517-6301	Communication	33,239	34,000	34,000	34,000
517-6305	Electricity	32,213	38,000	38,000	38,000
517-6306	Natural Gas	1,595	2,500	1,800	2,500
517-6307	Water and Wastewater Services				
517-6308	Repair & Maintenance	18,757	40,000	22,000	40,000
517-6309	Rentals	217	1,000	200	500
517-6310	Other Contractual Services	407	500	16,000	24,500
517-6312	Professional Dues				
517-6399	Miscellaneous				
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>86,428</b>	<b>116,000</b>	<b>112,000</b>	<b>139,500</b>

#### **CAPITAL**

517-6501	Land		291,000	293,547	
517-6502	Buildings				
517-6503	Imp. Other than Buildings				
517-6504	Machinery and Equipment				
517-6510	Furniture & Fixtures				
<b>TOTAL CAPITAL</b>			<b>291,000</b>	<b>293,547</b>	
<b>TOTAL EXPENDITURES</b>		<b>135,522</b>	<b>460,176</b>	<b>444,274</b>	<b>148,000</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:  
Department Number:

**Community Services**  
**20**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>								
<b>Supplies</b>								
<b>Contractual Services</b>	<b>77,711</b>	<b>95,425</b>	<b>91,995</b>	<b>117,000</b>	<b>117,000</b>	<b>147,000</b>	<b>147,000</b>	<b>147,000</b>
<b>Capital Improvements</b>								
<b>Total Expense</b>	<b>77,711</b>	<b>95,425</b>	<b>91,995</b>	<b>117,000</b>	<b>117,000</b>	<b>147,000</b>	<b>147,000</b>	<b>147,000</b>

**PERSONNEL**

**Position  
Classification**

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**None**

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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### COMMUNITY SERVICES

#### **CONTRACTUAL SERVICES**

520-6313	Aid to Other Organizations	117,000	147,000	147,000	147,000
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>117,000</b>	<b>147,000</b>	<b>147,000</b>	<b>147,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>117,000</b>	<b>147,000</b>	<b>147,000</b>	<b>147,000</b>

\*Includes amendments during fiscal year.

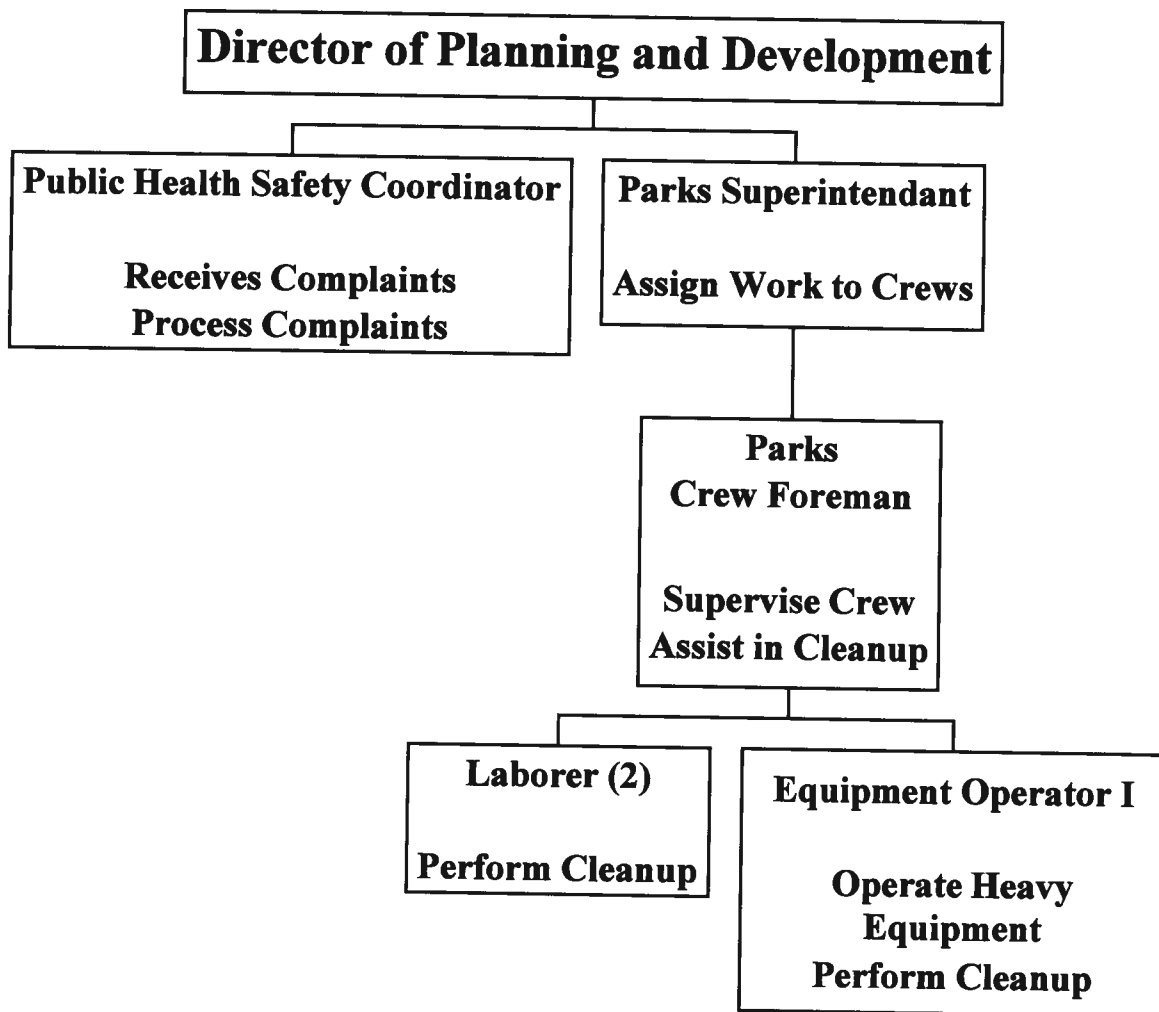
### **2014 COMMUNITY SERVICES DISTRIBUTION BY ORGANIZATION**

Organization	Amount
Keep Athens Beautiful *	10,000
Library	7,000
Cain Center	130,000
<b>Total</b>	<b><u>147,000</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>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>166,176</b>	<b>180,216</b>	<b>180,285</b>	<b>166,140</b>	<b>199,808</b>	<b>212,307</b>	<b>200,257</b>	<b>206,993</b>
<b>Supplies</b>	<b>22,372</b>	<b>14,808</b>	<b>20,781</b>	<b>21,246</b>	<b>17,664</b>	<b>26,550</b>	<b>20,100</b>	<b>33,050</b>
<b>Contractual Services</b>	<b>56,512</b>	<b>53,552</b>	<b>53,312</b>	<b>55,352</b>	<b>49,201</b>	<b>58,530</b>	<b>45,520</b>	<b>69,320</b>
<b>Capital Improvements</b>				<b>13,610</b>		<b>84,000</b>	<b>83,731</b>	
<b>Total Expense</b>	<b>245,060</b>	<b>248,576</b>	<b>254,378</b>	<b>256,348</b>	<b>266,673</b>	<b>381,387</b>	<b>349,608</b>	<b>309,363</b>

**PERSONNEL**

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

Account Number	Description	2011-12 Actual	2013 *YE Budget	2013 Est.Actual	2013-14 Budget
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## PUBLIC HEALTH

### **PERSONAL SERVICES**

522-6100	Longevity	1,954	2,148	1,900	1,632
522-6101	Salaries	132,141	136,847	134,000	130,928
522-6102	Overtime				
522-6103	F I C A	9,967	10,920	10,555	10,428
522-6104	Group Insurance	26,210	28,708	22,872	29,880
522-6105	Retirement	24,998	27,910	26,979	28,104
522-6106	Workers Compensation	1,832	2,024	1,871	2,271
522-6107	Unemployment				
522-6109	Incentive Pay	266	750	103	750
522-6110	Vacation Buy Back	2,440	3,000	821	3,000
522-6111	Accrued Vacation Payout			1,156	
522-6114	Accrued Comp Time Payout				
522-6141	Car Allowance				
<b>TOTAL PERSONAL SERVICES</b>		<b>199,808</b>	<b>212,307</b>	<b>200,257</b>	<b>206,993</b>

### **SUPPLIES**

522-6201	Office Supplies	582	500	500	500
522-6202	Operating Supplies	1,448	1,200	1,200	1,200
522-6203	Repair/Maint. Supplies	6,348	12,100	7,000	17,500
522-6204	Small Tools & Equipment	2,664	2,750	1,800	4,250
522-6205	Postage	2,952	3,600	3,600	3,600
522-6206	Subscriptions,Books,Periodicals				
522-6207	Fuel	3,670	6,400	6,000	6,000
522-6208	Computer Software				
<b>TOTAL SUPPLIES</b>		<b>17,664</b>	<b>26,550</b>	<b>20,100</b>	<b>33,050</b>

### **CONTRACTUAL SERVICES**

522-6300	Professional Services	3,799	4,100	1,000	3,800
522-6301	Communication	638	700	700	700
522-6302	Travel and Training	180	1,000	500	1,000
522-6303	Advertising	973	2,000	1,000	1,500
522-6305	Electricity				
522-6308	Repair and Maintenance	173	4,900	1,500	16,500
522-6309	Rentals	706	660	660	660
522-6310	Other Contractual Service	41,585	45,000	40,000	45,000
522-6311	Other Professional Service	1,060			
522-6312	Professional Dues	87	170	160	160
522-6399	Miscellaneous				
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>49,201</b>	<b>58,530</b>	<b>45,520</b>	<b>69,320</b>

### **CAPITAL**

522-6501	Land				
522-6503	Improvement Other Than Buildings				
522-6504	Machinery & Equipment		84,000	83,731	
522-6508	Vehicles				
522-6508	Computer Equipment				
<b>TOTAL CAPITAL</b>			<b>84,000</b>	<b>83,731</b>	
<b>TOTAL EXPENDITURES</b>		<b>266,673</b>	<b>381,387</b>	<b>349,608</b>	<b>309,363</b>

\*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>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>150,773</b>	<b>163,130</b>	<b>172,858</b>	<b>163,803</b>	<b>173,000</b>	<b>183,712</b>	<b>181,381</b>	<b>190,992</b>
<b>Supplies</b>	<b>4,605</b>	<b>4,063</b>	<b>4,575</b>	<b>4,570</b>	<b>5,021</b>	<b>5,125</b>	<b>5,075</b>	<b>6,175</b>
<b>Contractual Services</b>	<b>7,994</b>	<b>5,011</b>	<b>8,750</b>	<b>6,509</b>	<b>3,747</b>	<b>8,150</b>	<b>5,300</b>	<b>8,250</b>
<b>Capital Improvements</b>								
<b>Total Expense</b>	<b>163,372</b>	<b>172,204</b>	<b>186,183</b>	<b>174,882</b>	<b>181,768</b>	<b>196,987</b>	<b>191,756</b>	<b>205,417</b>

**PERSONNEL**

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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### INSPECTION

#### **PERSONAL SERVICES**

524-6100	Longevity	748	816	816	912
524-6101	Salaries	122,928	127,817	127,817	131,834
524-6102	Overtime				
524-6103	F I C A	9,455	10,146	10,037	10,461
524-6104	Group Insurance	12,971	14,354	13,964	14,940
524-6105	Retirement	23,461	25,933	25,654	28,194
524-6106	Workers Compensation	585	646	522	651
524-6107	Unemployment				
524-6109	Incentive Pay	480	1,500	836	1,500
524-6110	Vacation Buy Back	1,700	2,500	1,735	2,500
524-6120	Salaries (Part Time)				
524-6111	Accrued Vacation Payout	672			
<b>TOTAL PERSONAL SERVICES</b>		<b>173,000</b>	<b>183,712</b>	<b>181,381</b>	<b>190,992</b>

#### **SUPPLIES**

524-6201	Office Supplies	408	400	500	500
524-6202	Operating Supplies	230	250	250	250
524-6203	Repair/Maint. Supplies	885	600	600	600
524-6204	Small Tools & Equipment	180	200	200	1,700
524-6205	Postage	228	225	225	225
524-6206	Subscriptions,Books, Periodicals	162	950	800	400
524-6207	Fuel	2,928	2,500	2,500	2,500
524-6208	Computer Software				
<b>TOTAL SUPPLIES</b>		<b>5,021</b>	<b>5,125</b>	<b>5,075</b>	<b>6,175</b>

#### **CONTRACTUAL SERVICES**

524-6300	Professional Services	70	200		200
524-6301	Communication	856	900	900	1,000
524-6302	Travel and Training	165	3,000	1,000	3,000
524-6303	Advertising	1,705	1,800	1,800	1,800
524-6304	Printing and Binding	180	500	400	500
524-6308	Repair and Maintenance	213	1,200	800	1,200
524-6309	Rentals	203	150	100	150
524-6310	Other Contractual Service				
524-6312	Professional Dues	355	400	300	400
524-6320	Federal/State Licensing				
524-6399	Miscellaneous				
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>3,747</b>	<b>8,150</b>	<b>5,300</b>	<b>8,250</b>

#### **CAPITAL**

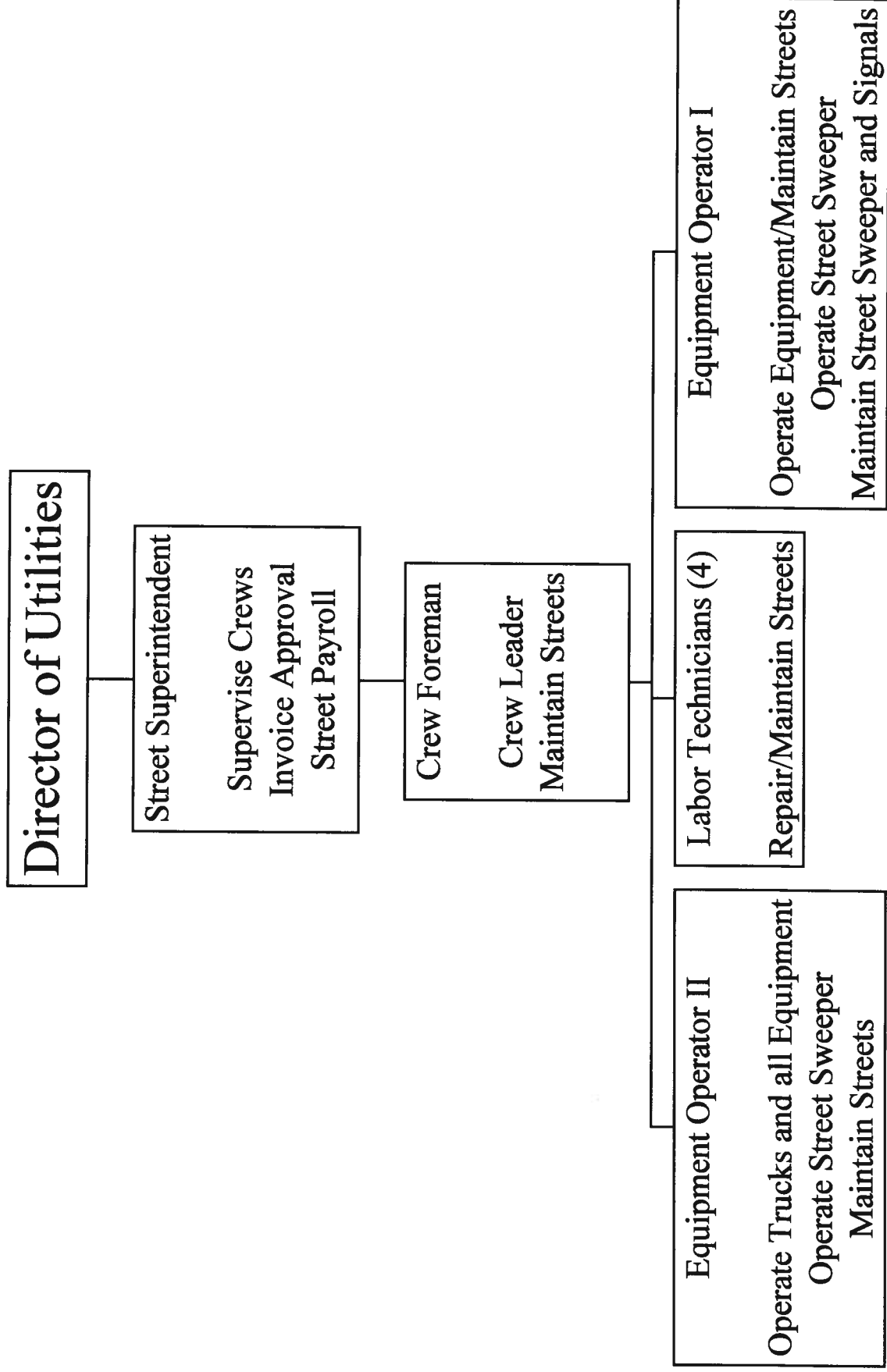
524-6504	Machinery & Equipment				
524-6506	Vehicles				
524-6508	Computer Equipment				
524-6510	Furniture & Fixtures				
<b>TOTAL CAPITAL</b>					

#### **TOTAL EXPENDITURES**

<b>181,768</b>	<b>196,987</b>	<b>191,756</b>	<b>205,417</b>
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\*Includes amendments during fiscal year.

STREETS DEPARTMENT



## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**Department:** *Streets*

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
Department Number:

**Streets**  
**32**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2006-07 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Budget</b>	<b>2011-12 Budget</b>	<b>2011-12 Est.Act.</b>	<b>2012-13 Budget</b>
<b>Personal Services</b>	<b>320,931</b>	<b>383,241</b>	<b>394,132</b>	<b>380,548</b>	<b>367,051</b>	<b>421,182</b>	<b>410,780</b>	<b>456,596</b>
<b>Supplies</b>	<b>113,770</b>	<b>119,760</b>	<b>135,083</b>	<b>138,147</b>	<b>131,260</b>	<b>147,060</b>	<b>152,020</b>	<b>152,100</b>
<b>Contractual Services</b>	<b>222,909</b>	<b>240,433</b>	<b>249,831</b>	<b>235,552</b>	<b>250,202</b>	<b>252,400</b>	<b>254,845</b>	<b>257,050</b>
<b>Capital Improvements</b>	<b>226,864</b>	<b>126,420</b>	<b>677</b>	<b>60,185</b>	<b>199,475</b>	<b>446,000</b>	<b>415,000</b>	<b>354,000</b>
<b>Total Expense</b>	<b>884,474</b>	<b>869,854</b>	<b>779,723</b>	<b>814,432</b>	<b>947,988</b>	<b>1,266,642</b>	<b>1,232,645</b>	<b>1,219,746</b>

**PERSONNEL**

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## **STREETS**

### **PERSONAL SERVICES**

532-6100	Longevity	2,636	2,996	2,996	3,380
532-6101	Salaries	239,674	265,343	265,343	288,468
532-6102	Overtime	569	2,000	500	2,000
532-6103	F I C A	17,278	20,991	20,609	22,732
532-6104	Group Insurance	48,439	57,416	54,808	59,760
532-6105	Retirement	44,448	53,650	52,675	61,264
532-6106	Workers Compensation	13,339	14,736	13,286	15,692
532-6107	Unemployment				
532-6109	Incentive Pay	668	1,200	563	1,200
532-6110	Vacation Buy Back		750		
532-6111	Accrued Vacation Payout		1,500		1,500
532-6113	Holiday Premium Pay		100		100
532-6114	Accrued Compensatory Time Pay		500		500
<b>TOTAL PERSONAL SERVICES</b>		<b>367,051</b>	<b>421,182</b>	<b>410,780</b>	<b>456,596</b>

### **SUPPLIES**

532-6201	Office Supplies	172	500	500	500
532-6202	Operating Supplies	9,484	13,500	13,500	13,500
532-6203	Repair & Maint Supplies	74,365	90,000	90,000	90,000
532-6204	Small Tools & Equipment	7,856	3,000	3,000	3,000
532-6205	Postage		60		
532-6206	Subscriptions,Book,Periodicals				
532-6207	Fuel	39,323	40,000	45,000	45,000
532-6208	Computer Software	60		20	100
<b>TOTAL SUPPLIES</b>		<b>131,260</b>	<b>147,060</b>	<b>152,020</b>	<b>152,100</b>

### **CONTRACTUAL SERVICES**

532-6300	Professional Seivces	348	500	41	500
532-6301	Communication	1,170	1,200	1,204	1,250
532-6302	Travel and Training	63	1,200	1,200	1,200
532-6303	Advertising			400	400
532-6305	Electricity	237,031	236,000	238,000	238,000
532-6308	Repair and Maintenance	2,338	5,000	5,000	6,000
532-6309	Rentals	1,670	1,400	2,000	2,200
532-6310	Other Contractual Sevice	7,582	7,000	7,000	7,500
532-6311	Other Professtional Service				
532-6313	Aid to Other Organization				
532-6399	Miscellaneous		100		
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>250,202</b>	<b>252,400</b>	<b>254,845</b>	<b>257,050</b>

### **CAPITAL**

532-6502	Buildings				
532-6504	Machinery & Equipment		214,000	187,000	154,000
532-6506	Vehicles		32,000	28,000	
532-6508	Computer Equipment				
532-6520	Public Facilities: Roads	199,475	200,000	200,000	200,000
<b>TOTAL CAPITAL</b>		<b>199,475</b>	<b>446,000</b>	<b>415,000</b>	<b>354,000</b>

### **TOTAL EXPENDITURES**

<b>947,988</b>	<b>1,266,642</b>	<b>1,232,645</b>	<b>1,219,746</b>
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\*Includes amendments during fiscal year.

**PARKS DEPARTMENT**

**Director of Planning and Development**

**Parks Superintendent**

**Supervise Crews  
Invoice Approval  
Parks Payroll**

**Crew Forman**

**Crew Leader  
Maintain Parks  
Maintain Airport Grounds**

**Laborers (3)**

**Maintain Parks  
Maintain Airport Grounds  
Repair Equipment**

## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**Department:** *Parks*

### **Department Purpose:**

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

### **Departmental Objectives:**

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



### Expense Summary

<b>Expenditure Classification</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Budget</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>234,187</b>	<b>222,018</b>	<b>236,738</b>	<b>258,402</b>	<b>242,025</b>	<b>266,783</b>	<b>260,067</b>	<b>274,974</b>
<b>Supplies</b>	<b>37,462</b>	<b>39,133</b>	<b>36,265</b>	<b>36,265</b>	<b>42,409</b>	<b>43,525</b>	<b>30,850</b>	<b>44,675</b>
<b>Contractual Services</b>	<b>64,623</b>	<b>69,439</b>	<b>70,201</b>	<b>70,201</b>	<b>62,928</b>	<b>73,000</b>	<b>59,450</b>	<b>81,750</b>
<b>Capital Improvements</b>		<b>9,450</b>				<b>35,190</b>	<b>34,347</b>	
<b>Total Expense</b>	<b>336,272</b>	<b>340,040</b>	<b>343,204</b>	<b>364,868</b>	<b>347,362</b>	<b>418,498</b>	<b>384,714</b>	<b>401,399</b>

### PERSONNEL

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## PARKS

### **PERSONAL SERVICES**

534-6100	Longevity	3,184	3,352	3,288	2,296
534-6101	Salaries	161,015	170,958	170,958	169,527
534-6102	Overtime		1,500	250	1,500
534-6103	F I C A	12,484	13,694	13,437	13,504
534-6104	Group Insurance	31,696	35,885	33,698	44,820
534-6105	Retirement	30,120	35,001	34,343	36,395
534-6106	Workers Compensation	2,890	3,193	2,944	3,732
534-6107	Unemployment				
534-6109	Incentive Pay	636	1,200	1,149	1,200
534-6110	Vacation Buy Back		2,000		2,000
534-6111	Accrued Vacation Payout				
534-6113	Holiday Premium Pay				
534-6114	Accrued Comp Time Pay				
	<b>TOTAL PERSONAL SERVICES</b>	<b>242,025</b>	<b>266,783</b>	<b>260,067</b>	<b>274,974</b>

### **SUPPLIES**

534-6201	Office Supplies	71	175	150	175
534-6202	Operating Supplies	4,479	5,250	3,300	5,500
534-6203	Repair & Maint Supplies	16,464	16,000	12,000	18,000
534-6204	Small Tools & Equipment	3,035	4,000	1,300	6,900
534-6205	Postage				
534-6206	Subscriptions,Books,Periodicals				
534-6207	Fuel	18,360	18,000	14,000	14,000
534-6208	Computer Software		100	100	100
	<b>TOTAL SUPPLIES</b>	<b>42,409</b>	<b>43,525</b>	<b>30,850</b>	<b>44,675</b>

### **CONTRACTUAL SERVICES**

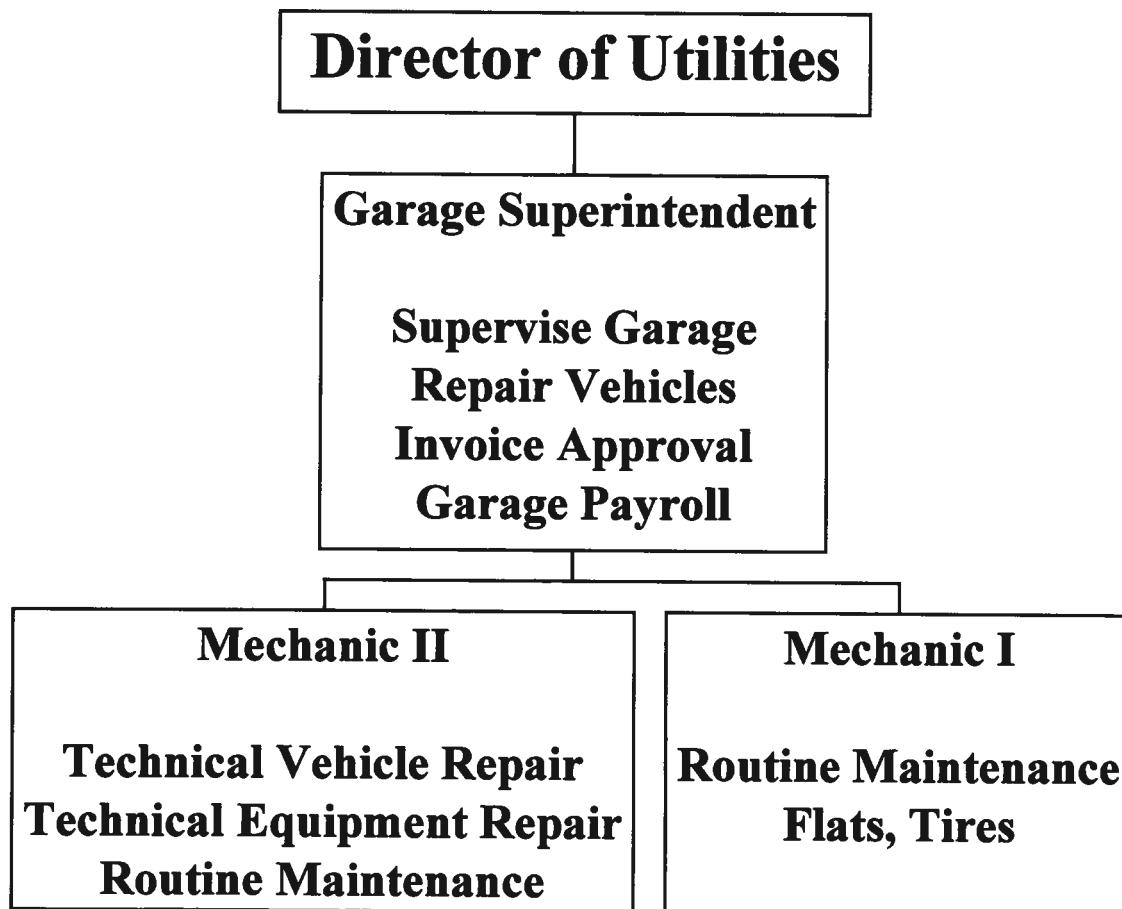
534-6300	Professional Services				
534-6301	Communication	1,297	1,400	1,400	1,400
534-6302	Travel and Training	62	750	150	750
534-6303	Advertising				
534-6305	Electricity	50,823	58,000	51,000	58,000
534-6306	Natural Gas	204	650	300	500
534-6308	Repair and Maintenance	6,243	8,000	2,500	17,000
534-6309	Rentals	1,257	1,300	1,300	1,300
534-6310	Other Contractual Service	3,042	2,900	2,800	2,800
534-6311	Other Profesional Service				
534-6312	Professional Dues				
534-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>62,928</b>	<b>73,000</b>	<b>59,450</b>	<b>81,750</b>

### **CAPITAL**

534-6502	Buildings			9,500	
534-6503	Impr. Other Than Buildings				
534-6504	Machinery & Equipment		10,000		
534-6506	Vehicles		25,190	24,847	
534-6508	Computer Equipment				
	<b>TOTAL CAPITAL</b>		<b>35,190</b>	<b>34,347</b>	
	<b>TOTAL EXPENDITURES</b>	<b>347,362</b>	<b>418,498</b>	<b>384,714</b>	<b>401,399</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>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>165,678</b>	<b>175,495</b>	<b>179,009</b>	<b>179,641</b>	<b>172,026</b>	<b>181,250</b>	<b>181,334</b>	<b>188,135</b>
<b>Supplies</b>	<b>5,738</b>	<b>4,341</b>	<b>4,170</b>	<b>6,263</b>	<b>9,495</b>	<b>9,422</b>	<b>8,745</b>	<b>11,263</b>
<b>Contractual Services</b>	<b>10,694</b>	<b>8,869</b>	<b>8,826</b>	<b>8,197</b>	<b>7,861</b>	<b>11,390</b>	<b>7,937</b>	<b>17,382</b>
<b>Capital Improvements</b>	<b>4,190</b>	<b>5,936</b>						
<b>Total Expense</b>	<b>186,300</b>	<b>194,641</b>	<b>192,005</b>	<b>194,101</b>	<b>189,382</b>	<b>202,062</b>	<b>198,016</b>	<b>216,780</b>

**PERSONNEL**

<b>Position Classification</b>	<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	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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### CITY GARAGE

#### **PERSONAL SERVICES**

538-6100	Longevity	2,246	1,944	1,944	2,048
538-6101	Salaries	113,273	119,426	119,426	122,688
538-6102	Overtime	236	500	120	500
538-6103	F I C A	8,983	9,445	9,311	9,703
538-6104	Group Insurance	19,539	21,531	24,000	22,410
538-6105	Retirement	21,821	24,140	23,799	26,149
538-6106	Workers Compensation	2,416	2,669	2,506	3,042
538-6107	Unemployment				
538-6109	Incentive Pay	447	500	228	500
538-6110	Vacation Buy Back		1,095		1,095
538-6111	Accrued Vacation Payout	2,933			
538-6113	Holiday Premium Pay				
538-6114	Accrued Compensatory Time Pay	132			
<b>TOTAL PERSONAL SERVICES</b>		<b>172,026</b>	<b>181,250</b>	<b>181,334</b>	<b>188,135</b>

#### **SUPPLIES**

538-6201	Office Supplies	70	195	25	195
538-6202	Operating Supplies	731	1,000	925	1,000
538-6203	Repair & Maint Supplies	2,485	2,313	2,305	2,313
538-6204	Small Tools & Equipment	2,962	1,689	1,680	3,680
538-6205	Postage				
538-6206	Subscriptions,Books,Periodicals	22	200	60	200
538-6207	Fuel	1,518	3,875	3,750	3,875
538-6208	Computer Software	1,707	150		
<b>TOTAL SUPPLIES</b>		<b>9,495</b>	<b>9,422</b>	<b>8,745</b>	<b>11,263</b>

#### **CONTRACTUAL SERVICES**

538-6300	Professional Service				
538-6301	Communication	1,176	1,200	1,200	1,200
538-6302	Travel and Training	273	400		400
538-6303	Advertising				
538-6305	Electricity	3,264	4,200	3,553	4,200
538-6306	Natural Gas	1,146	3,400	1,200	3,400
538-6308	Repair and Maintenance	766	600	734	6,592
538-6309	Rentals	1,236	1,500	1,200	1,500
538-6310	Other Contractual Service		50	50	50
538-6311	Other Professional Service				
538-6399	Miscellaneous		40		40
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>7,861</b>	<b>11,390</b>	<b>7,937</b>	<b>17,382</b>

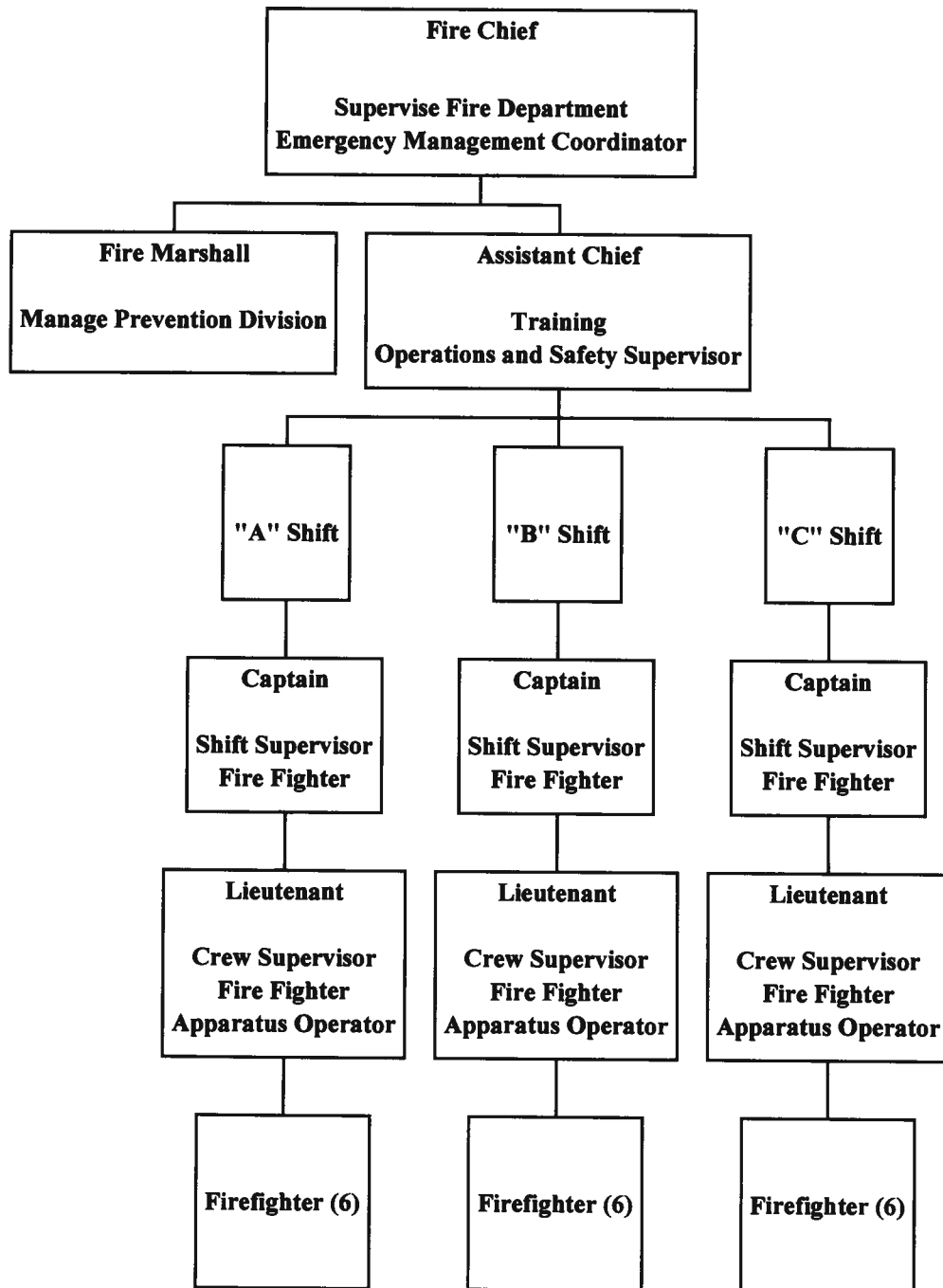
#### **CAPITAL**

538-6502	Buildings				
538-6504	Machinery & Equipment				
538-6506	Vehicles				
538-6508	Computer Equipment				
<b>TOTAL CAPITAL</b>					

<b>TOTAL EXPENDITURES</b>	<b>189,382</b>	<b>202,062</b>	<b>198,016</b>	<b>216,780</b>
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\*Includes amendments during fiscal year.

# FIRE & RESCUE SERVICES



## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

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

### **Department Purpose:**

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

### **Departmental Objectives:**

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



### Expense Summary

<b>Expenditure Classification</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>1,911,774</b>	<b>1,871,588</b>	<b>1,967,663</b>	<b>1,967,663</b>	<b>2,073,625</b>	<b>2,178,927</b>	<b>2,075,218</b>	<b>2,292,283</b>
<b>Supplies</b>	<b>67,534</b>	<b>61,070</b>	<b>60,552</b>	<b>60,552</b>	<b>106,787</b>	<b>68,800</b>	<b>62,200</b>	<b>90,600</b>
<b>Contractual Services</b>	<b>101,705</b>	<b>103,273</b>	<b>102,496</b>	<b>102,496</b>	<b>101,624</b>	<b>110,963</b>	<b>92,820</b>	<b>117,200</b>
<b>Capital Improvements</b>			<b>8,885</b>	<b>8,885</b>	<b>928,963</b>	<b>23,500</b>	<b>23,500</b>	
<b>Operating Transfers</b>			<b>820</b>	<b>820</b>				
<b>Total Expense</b>	<b>2,081,013</b>	<b>2,035,931</b>	<b>2,140,416</b>	<b>2,140,416</b>	<b>3,210,999</b>	<b>2,382,190</b>	<b>2,253,738</b>	<b>2,500,083</b>

### PERSONNEL

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## FIRE & RESCUE SERVICES

### **PERSONAL SERVICES**

546-6100	Longevity	10,296	10,696	10,228	10,476
546-6101	Salaries	1,283,619	1,369,986	1,297,840	1,408,411
546-6102	Overtime	54,304	38,500	30,000	38,500
546-6103	F I C A	109,197	118,047	112,139	122,653
546-6104	Group Insurance	169,581	193,779	188,928	209,160
546-6105	Retirement	271,906	301,714	286,614	330,561
546-6106	Workers Compensation	20,177	22,291	21,669	26,608
546-6107	Unemployment	10,805			
546-6108	Step Up Pay	220	1,000	4,800	4,800
546-6109	Incentive Pay	25,631	37,200	34,000	37,200
546-6110	Vacation Buy Back	2,139	3,000	1,000	3,000
546-6111	Accrued Vacation Payout	15,688	3,000	2,000	3,000
546-6112	Accrued Sick Leave Payout	46,841	16,800	35,000	35,000
546-6113	Holiday Premium Pay	49,535	59,414	50,000	59,414
546-6114	Accrued Compensatory Time Pay	3,686	3,500	1,000	3,500
546-6115	On Call Pay				
<b>TOTAL PERSONAL SERVICES</b>		<b>2,073,625</b>	<b>2,178,927</b>	<b>2,075,218</b>	<b>2,292,283</b>

### **SUPPLIES**

546-6201	Office Supplies	1,897	2,200	2,100	2,200
546-6202	Operating Supplies	61,399	20,000	16,000	37,200
546-6203	Repair & Maint Supplies	11,417	13,050	13,000	13,050
546-6204	Small Tools & Equipment	10,883	14,000	8,000	15,600
546-6205	Postage	134	250	100	250
546-6206	Subscriptions, Books, Periodicals	219	600	500	600
546-6207	Fuel	19,993	17,000	21,000	20,000
546-6208	Computer Software	845	1,700	1,500	1,700
<b>TOTAL SUPPLIES</b>		<b>106,787</b>	<b>68,800</b>	<b>62,200</b>	<b>90,600</b>

### **CONTRACTUAL SERVICES**

546-6300	Professional Services	1,388	4,500	1,000	4,500
546-6301	Communication	21,454	20,000	20,000	20,000
546-6302	Travel and Training	15,950	23,000	12,000	20,000
546-6303	Advertising	61	100	20	100
546-6304	Printing & Binding		275	500	500
546-6305	Electricity	16,960	21,500	20,000	21,500
546-6306	Natural Gas	2,693	5,000	4,000	5,000
546-6308	Repair and Maintenance	31,730	24,700	25,000	31,700
546-6309	Rentals	2,301	2,200	2,400	3,000
546-6310	Other Contractual Services	3,916	5,000	2,000	5,000
546-6311	Other Professional Service	3			
546-6312	Professional Dues	5,094	4,188	5,100	5,100
546-6399	Miscellaneous	74	500	800	800
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>101,624</b>	<b>110,963</b>	<b>92,820</b>	<b>117,200</b>

### **CAPITAL**

546-6503	Impr. Other Than Buildings				
546-6504	Machinery & Equipment	28,963			
546-6506	Vehicles	900,000	23,500	23,500	
546-6508	Computer Equipment				
546-6510	Furniture & Fixtures				
<b>TOTAL CAPITAL</b>		<b>928,963</b>	<b>23,500</b>	<b>23,500</b>	

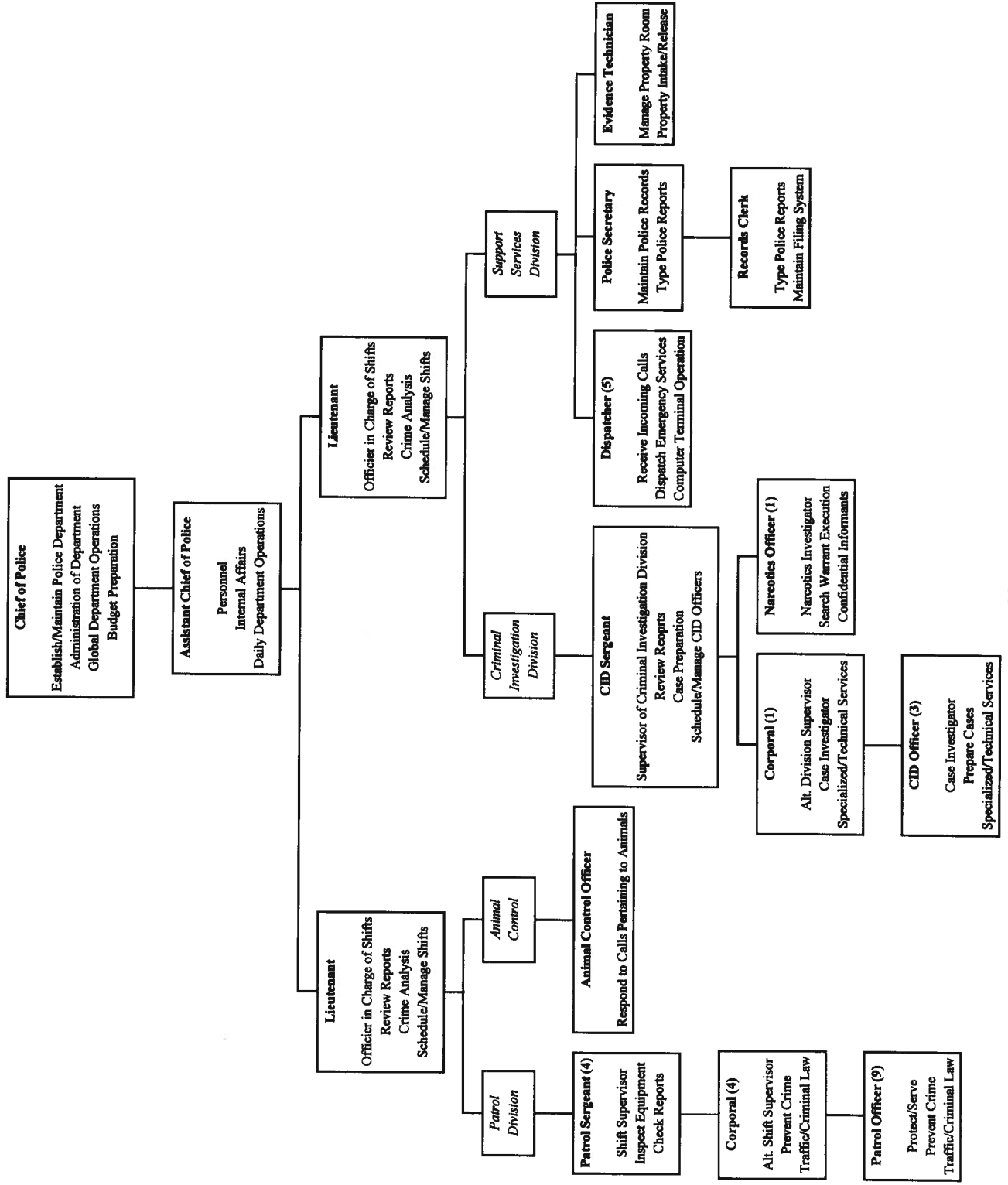
### **OPERATING TRANSFERS**

546-6650	Operating Transfers-Fund 50				
546-6655	Operating Transfers-Fund 55				
<b>TOTAL OPERATING TRANSFERS</b>					

<b>TOTAL EXPENDITURES</b>	<b>3,210,999</b>	<b>2,382,190</b>	<b>2,253,738</b>	<b>2,500,083</b>
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\*Includes amendments during fiscal year.

# POLICE SERVICES



## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**Department:** *Police Services*

### **Department Purpose:**

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

### **Departmental Objectives:**

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

Department Name:  
Department Number:

**Police services**  
**51-54**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>2,038,720</b>	<b>2,185,401</b>	<b>2,351,411</b>	<b>2,351,411</b>	<b>2,387,302</b>	<b>2,664,701</b>	<b>2,644,408</b>	<b>2,767,349</b>
<b>Supplies</b>	<b>114,851</b>	<b>100,594</b>	<b>114,839</b>	<b>114,839</b>	<b>115,473</b>	<b>139,250</b>	<b>133,850</b>	<b>142,850</b>
<b>Contractual Services</b>	<b>80,475</b>	<b>98,825</b>	<b>91,895</b>	<b>91,895</b>	<b>99,955</b>	<b>141,268</b>	<b>135,507</b>	<b>144,953</b>
<b>Capital Improvements</b>	<b>81,887</b>	<b>14,599</b>	<b>54,455</b>	<b>54,455</b>		<b>47,045</b>	<b>36,500</b>	
<b>Operating Transfers</b>	<b>1,376</b>	<b>3,156</b>	<b>3,800</b>	<b>3,800</b>				<b>5,950</b>
<b>Total Expense</b>	<b>2,317,309</b>	<b>2,402,575</b>	<b>2,616,400</b>	<b>2,616,400</b>	<b>2,602,730</b>	<b>2,992,264</b>	<b>2,950,265</b>	<b>3,061,102</b>

**PERSONNEL**

<b>Position Classification</b>	<b>Total</b>
<b>Chief of Police</b>	<b>1</b>
<b>Assistant Chief of Police</b>	<b>1</b>
<b>Lieutenant</b>	<b>2</b>
<b>Sergeant</b>	<b>5</b>
<b>Corporal</b>	<b>5</b>
<b>Police Officer</b>	<b>12</b>
<b>Police Secretary</b>	<b>1</b>
<b>Police Records Clerk</b>	<b>1</b>
<b>Dispatcher</b>	<b>5</b>
<b>Evidence Technician</b>	<b>1</b>

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## POLICE ADMINISTRATION

### **PERSONAL SERVICES**

551-6100	Longevity	1,614	1,712	1,712	1,808
551-6101	Salaries	173,579	181,983	181,983	188,009
551-6102	Overtime				
551-6103	F I C A	13,580	14,550	14,573	15,072
551-6104	Group insurance	13,538	14,354	14,188	14,940
551-6105	Retirement	33,120	37,188	37,247	40,620
551-6106	Workers Compensation	1,925	2,127	1,889	2,347
551-6107	Unemployment				
551-6109	incentive Pay	3,175	3,200	3,300	3,500
551-6110	Vacation Buy Back	1,490	2,400	2,600	2,800
551-6111	Accrued Vacation Payout				
551-6112	Accrued Sick Leave Payout				
551-6113	Holiday Premium Pay	1,374	900	900	900
551-6114	Accrued Compensatory Time Pay				
551-6120	Salaries (Part-Time)				
<b>TOTAL PERSONAL SERVICES</b>		<b>243,395</b>	<b>258,414</b>	<b>258,392</b>	<b>269,996</b>

### **SUPPLIES**

551-6201	Office Supplies	117			
551-6202	Operating Supplies	868	1,500	1,500	1,500
551-6203	Repair & Maint Supplies	631	1,000	1,000	1,000
551-6204	Small Tools & Equipment	570	1,000	1,000	1,000
551-6205	Postage				
551-6206	Subscriptions,Books,Periodicals	934	1,000	1,000	1,000
551-6207	Fuel	2,814	2,550	2,550	2,550
551-6208	Computer Software	20		500	500
<b>TOTAL SUPPLIES</b>		<b>5,954</b>	<b>7,050</b>	<b>7,550</b>	<b>7,550</b>

### **CONTRACTUAL SERVICES**

551-6300	Professional Services	914	750	1,100	1,000
551-6301	Communication	696	800	840	900
551-6302	Travel and Training	3,524	4,000	4,000	4,000
551-6303	Advertising				
551-6304	Printing and Binding				
551-6305	Electricity				
551-6308	Repair and Maintenance	336	1,000	1,000	1,000
551-6309	Rentals				
551-6310	Other Contractual Service	82			
551-6312	Professional Dues	1,272	1,100	1,200	1,200
551-6399	Miscellaneous			17	
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>6,824</b>	<b>7,650</b>	<b>8,157</b>	<b>8,100</b>

### **CAPITAL**

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

### **OPERATING TRANSFERS**

551-6653	L.Match-Law Enforce.Grants				
<b>TOTAL OPERATING TRANSFERS</b>					

<b>TOTAL EXPENDITURES</b>	<b>256,173</b>	<b>273,114</b>	<b>274,099</b>	<b>285,646</b>
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\*Includes amendments during fiscal year.

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## POLICE INVESTIGATION

### **PERSONAL SERVICES**

552-6100	Longevity	2,838	3,064	3,064	2,620
552-6101	Salaries	244,869	301,716	301,716	266,565
552-6102	Overtime	3,507	4,000	4,000	4,000
552-6103	F I C A	20,569	25,712	25,497	22,989
552-6104	Group Insurance	31,526	43,062	29,546	37,350
552-6105	Retirement	51,588	65,716	65,168	61,957
552-6106	Workers Compensation	5,775	6,380	5,666	7,042
552-6107	Unemployment				
552-6108	Step-Up Pay	64	500	500	500
552-6109	Incentive Pay	2,536	4,920	4,920	4,920
552-6110	Vacation Buy Back	1,853	2,500	2,500	2,500
552-6111	Accrued Vacation Payout	3,104	2,000	2,000	2,000
552-6112	Accrued Sick Leave Payout	12,349	4,000	4,000	4,000
552-6113	Holiday Premium Pay	510	1,000	1,000	1,000
552-6114	Accrued Compensatory Time Pay	520	1,600	1,600	1,600
552-6116	Assignment Pay	9,600	10,800	8,000	10,800
<b>TOTAL PERSONAL SERVICES</b>		<b>391,208</b>	<b>476,970</b>	<b>459,177</b>	<b>429,843</b>

### **SUPPLIES**

552-6201	Office Supplies				
552-6202	Operating Supplies	832	2,500	2,500	2,500
552-6203	Repair & Maint Supplies	2,055	2,750	2,750	2,750
552-6204	Small Tools & Equipment	3,926	3,000	3,000	6,000
552-6205	Postage				
552-6206	Subscriptions,Books,Periodicals	92	300	300	300
552-6207	Fuel	5,787	7,400	5,400	7,400
552-6208	Computer Software				
<b>TOTAL SUPPLIES</b>		<b>12,692</b>	<b>15,950</b>	<b>13,950</b>	<b>18,950</b>

### **CONTRACTUAL SERVICES**

552-6300	Professional Services	2,871	1,200	2,400	2,000
552-6301	Communication	1,662	1,900	1,900	2,400
552-6302	Travel and Training	3,473	5,000	5,000	5,000
552-6303	Advertising				
552-6304	Printing and Binding				
552-6308	Repair and Maintenance	73	1,200	1,200	1,200
552-6309	Rentals				
552-6310	Other Contractual Service	2,948	7,700	7,700	7,700
552-6312	Professional Dues	120	100	100	100
552-6399	Miscellaneous				
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>11,147</b>	<b>17,100</b>	<b>18,300</b>	<b>18,400</b>

### **CAPITAL**

552-6504	Machinery & Equipment				
552-6506	Vehicles				
552-6308	Computer Equipment				
<b>TOTAL CAPITAL</b>					

### **TOTAL EXPENDITURES**

<b>415,047</b>	<b>510,020</b>	<b>491,427</b>	<b>467,193</b>
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\*Includes amendments during fiscal year.

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## POLICE PATROL

### **PERSONAL SERVICES**

553-6100	Longevity	6,228	6,904	6,904	7,996
553-6101	Salaries	769,908	861,940	861,940	936,664
553-6102	Overtime	57,001	30,000	42,000	30,000
553-6103	F I C A	63,111	73,811	74,729	79,610
553-6104	Group Insurance	101,844	122,009	109,104	134,460
553-6105	Retirement	162,552	188,651	190,997	214,558
553-6106	Workers Compensation	16,591	18,329	16,267	20,214
553-6108	Step Up Pay	170	1,000	1,000	1,000
553-6109	Incentive Pay	7,092	10,000	10,000	10,000
553-6110	Vacation Buy Back	3,985	6,000	6,000	6,000
553-6111	Accrued Vacation Payout	6,246	4,400	4,400	4,400
553-6112	Accrued Sick Leave Payout	8,791	2,000	2,000	2,000
553-6113	Holiday Premium Pay	31,266	36,000	36,000	36,000
553-6114	Accrued Compensatory Time Pay	1,502	1,800	1,800	1,800
553-6116	Assignment Pay	3,600	4,800	4,800	4,800
<b>TOTAL PERSONAL SERVICES</b>		<b>1,239,887</b>	<b>1,367,644</b>	<b>1,367,941</b>	<b>1,489,502</b>

### **SUPPLIES**

553-6201	Office Supplies	1,991			
553-6202	Operating Supplies	17,345	20,000	20,000	20,000
553-6203	Repair & Maint Supplies	8,565	15,000	15,000	15,000
553-6204	Smal Tools and Equipment	7,454	5,000	5,000	5,000
553-6205	Postage				
553-6206	Subscriptions,Books,Periodicals	85	950	950	950
553-6207	Fuel	45,902	54,000	50,000	54,000
553-6208	Computer Software				
<b>TOTAL SUPPLIES</b>		<b>81,342</b>	<b>94,950</b>	<b>90,950</b>	<b>94,950</b>

### **CONTRACTUAL SERVICES**

553-6300	Professional Services				
553-6301	Communication	3,734	4,100	4,500	5,000
553-6302	Travel and Training	6,002	9,000	9,000	9,000
553-6304	Printing and Binding				
553-6308	Repair and Maintenance	5,743	12,800	12,800	12,800
553-6309	Rentals				
553-6310	Other Contractual Service	520		50	
553-6312	Professional Dues				
553-6399	Miscellaneous	170			
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>16,169</b>	<b>25,900</b>	<b>26,350</b>	<b>26,800</b>

### **CAPITAL**

553-6504	Machinery & Equipment				
553-6506	Vehicles				
553-6508	Computer Equipment				
<b>TOTAL CAPITAL</b>					

### **OPERATING TRANSFER**

553-6653	Operating Transfer - Fund 53				5,950
					<b>5,950</b>

### **TOTAL EXPENDITURES**

<b>1,337,398</b>	<b>1,488,494</b>	<b>1,485,241</b>	<b>1,617,202</b>
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\*Includes amendments during fiscal year.



Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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### **POLICE SUPPORT SERVICES**

#### ***PERSONAL SERVICES***

554-6100	Longevity	5,738	6,016	6,016	6,216
554-6101	Salaries	338,541	356,749	356,749	357,818
554-6102	Overtime	6,171	8,000	8,000	8,000
554-6103	F I C A	26,803	29,779	29,786	29,887
554-6104	Group Insurance	55,219	64,593	61,838	74,700
554-6105	Retirement	66,194	76,111	76,131	80,549
554-6106	Workers Compensation	1,743	1,925	1,778	2,188
554-6107	Unemployment				
554-6108	Step Up Pay	13		100	150
554-6109	Incentive Pay	3,447	5,000	5,000	5,000
554-6110	Vacation Buy Back	1,351	2,000	2,000	2,000
554-6111	Accrued Vacation Pay Out	253	2,000	2,000	2,000
554-6112	Accrued Sick Leave Pay Out				
554-6113	Holiday Premium Pay	7,332	9,500	9,500	9,500
554-6114	Accrued Comp Time Pay	7			
	<b>TOTAL PERSONAL SERVICES</b>	<b>512,812</b>	<b>561,673</b>	<b>558,898</b>	<b>578,008</b>

#### ***SUPPLIES***

554-6201	Office Supplies	9,109	8,000	8,000	8,000
554-6202	Operating Supplies	1,921	4,000	4,000	4,000
554-6203	Repair & Maint Supplies	22	750	750	750
554-6204	Small Tools & Equipment	2,889	5,000	5,000	5,000
554-6205	Postage	1,544	2,500	2,500	2,500
554-6206	Subscriptions,Books,Periodicals		300	300	300
554-6207	Fuel				
554-6208	Computer Software		750	850	850
	<b>TOTAL SUPPLIES</b>	<b>15,485</b>	<b>21,300</b>	<b>21,400</b>	<b>21,400</b>

#### ***CONTRACTUAL SERVICES***

554-6300	Professional Services	80	1,000	1,000	1,000
554-6301	Communication	5,343	6,000	6,000	6,000
554-6302	Travel and Training	2,962	4,000	4,000	4,000
554-6303	Advertising				
554-6304	Printing and Binding	442	1,500	1,500	1,500
554-6305	Electricity	4,896	5,000	5,000	5,000
554-6308	Repair and Maintenance	32,292	45,668	40,000	46,703
554-6310	Other Contractual Service	19,800	27,250	25,000	27,250
554-6312	Professional Dues		200	200	200
554-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>65,815</b>	<b>90,618</b>	<b>82,700</b>	<b>91,653</b>

#### ***CAPITAL***

554-6504	Machinery & Equipment		27,045	16,000	
554-6506	Vehicles				
554-6508	Computer Equipment		20,000	20,500	
554-6510	Furniture				
554-6560	Capitalized Software				
	<b>TOTAL CAPITAL</b>		<b>47,045</b>	<b>36,500</b>	

#### ***OPERATING TRANSFERS***

554-6655	OPERATING TRANSFERS-FUND 55				
	<b>TOTAL TRANSFERS</b>				

<b>TOTAL EXPENDITURES</b>	<b>594,112</b>	<b>720,636</b>	<b>699,498</b>	<b>691,061</b>
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\*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>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>36,235</b>	<b>39,501</b>	<b>41,438</b>	<b>43,265</b>	<b>45,880</b>	<b>50,692</b>	<b>49,980</b>	<b>53,895</b>
<b>Supplies</b>	<b>4,023</b>	<b>3,925</b>	<b>3,385</b>	<b>4,165</b>	<b>4,675</b>	<b>7,940</b>	<b>7,940</b>	<b>6,040</b>
<b>Contractual Services</b>	<b>31,352</b>	<b>31,324</b>	<b>31,561</b>	<b>31,274</b>	<b>32,227</b>	<b>32,600</b>	<b>32,715</b>	<b>32,600</b>
<b>Capital Improvements</b>						<b>16,000</b>	<b>16,226</b>	
<b>Total Expense</b>	<b>71,610</b>	<b>74,750</b>	<b>76,384</b>	<b>78,704</b>	<b>82,782</b>	<b>107,232</b>	<b>106,861</b>	<b>92,535</b>

**PERSONNEL**

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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### ANIMAL CONTROL

#### **PERSONAL SERVICES**

549-6100	Longevity	220	268	268	316
549-6101	Salaries	29,378	31,079	31,079	32,907
549-6102	Overtime	43	500	500	500
549-6103	F I C A	2,341	2,582	2,561	2,725
549-6104	Group Insurance	6,528	7,177	6,840	7,470
549-6105	Retirement	5,637	6,598	6,545	7,345
549-6106	Workers Compensation	533	588	562	732
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>45,880</b>	<b>50,692</b>	<b>49,980</b>	<b>53,895</b>

#### **SUPPLIES**

549-6201	Office Supplies				
549-6202	Operating Supplies	203	1,000	1,000	1,000
549-6203	Repair & Maint Supplies	1,369	1,300	1,300	1,300
549-6204	Small Tools & Equipment	299	2,400	2,400	500
549-6205	Postage				
549-6207	Fuel	2,804	3,240	3,240	3,240
549-6208	Computer Software				
<b>TOTAL SUPPLIES</b>		<b>4,675</b>	<b>7,940</b>	<b>7,940</b>	<b>6,040</b>

#### **CONTRACTUAL SERVICES**

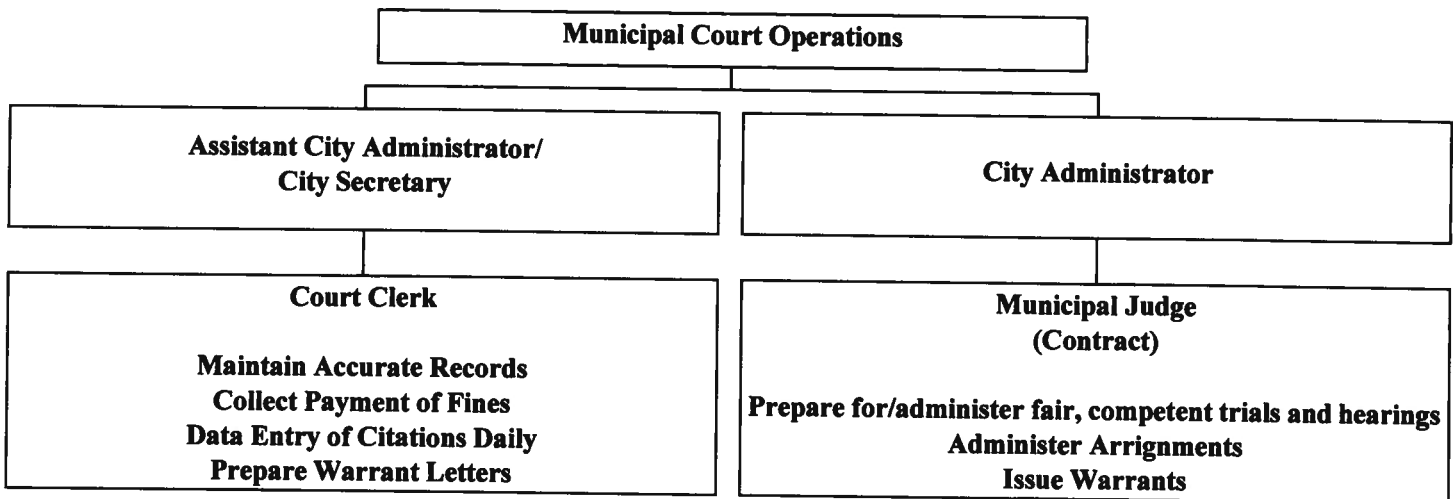
549-6300	Professional Services		500	500	500
549-6302	Travel and Training	682	500	500	500
549-6303	Advertising			115	
549-6308	Repair and Maintenance	320	300	300	300
549-6309	Rentals	216	225	225	225
549-6310	Other Contractual Services	9			
546-6312	Professional Dues		75	75	75
549-6313	Aid To Other Organizations	31,000	31,000	31,000	31,000
549-6399	Miscellaneous				
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>32,227</b>	<b>32,600</b>	<b>32,715</b>	<b>32,600</b>

#### **CAPITAL**

549-6504	Machinery and Equipment				
549-6506	Vehicles		16,000	16,226	
<b>TOTAL CAPITAL</b>			<b>16,000</b>	<b>16,226</b>	
<b>TOTAL EXPENDITURES</b>		<b>82,782</b>	<b>107,232</b>	<b>106,861</b>	<b>92,535</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>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	118,223	122,743	79,803	80,572	84,112	88,871	88,478	91,959
<b>Supplies</b>	3,256	4,422	3,403	3,065	4,876	4,250	4,250	5,599
<b>Contractual Services</b>	9,634	9,825	7,878	10,708	9,914	12,291	12,291	11,667
<b>Capital Improvements</b>		751						
<b>Total Expense</b>	<b>131,113</b>	<b>137,741</b>	<b>91,084</b>	<b>94,345</b>	<b>98,902</b>	<b>105,412</b>	<b>105,019</b>	<b>109,225</b>

**PERSONNEL**

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## MUNICIPAL COURT

### **PERSONAL SERVICES**

550-6100	Longevity	688	736	736	784
550-6101	Salaries	39,434	41,667	41,667	43,565
550-6102	Overtime	29	100		
550-6103	F I C A	4,453	5,182	5,177	5,319
550-6104	Group Insurance	6,570	7,177	6,886	7,470
550-6105	Retirement	7,548	8,553	8,538	9,387
550-6106	Workers Compensation	195	215	208	254
550-6107	Unemployment				
550-6109	Incentive Pay	448	465	475	340
550-6110	Vacation Buy Back	747	776	791	840
550-6111	Accrued Vacation Payout				
550-6120	Salaries (Part-Time)	24,000	24,000	24,000	24,000
<b>TOTAL PERSONAL SERVICES</b>		<b>84,112</b>	<b>88,871</b>	<b>88,478</b>	<b>91,959</b>

### **SUPPLIES**

550-6201	Office Supplies	1,246	1,700	1,700	1,700
550-6202	Operating Supplies				
550-6203	Repair and Maintenance Supplies				
550-6204	Small Tools & Equipment	1,936	100	100	1,449
550-6205	Postage	1,644	2,000	2,000	2,000
550-6206	Subscriptions,Books,Periodicals	50	200	200	200
550-6208	Computer Software		250	250	250
<b>TOTAL SUPPLIES</b>		<b>4,876</b>	<b>4,250</b>	<b>4,250</b>	<b>5,599</b>

### **CONTRACTUAL SERVICES**

550-6300	Professional Services				
550-6301	Communication Service	1,487	1,600	1,600	1,600
550-6302	Travel and Training	330	800	800	800
550-6303	Advertising				
550-6304	Printing and Binding				
550-6308	Repair and Maintenance	7,086	8,141	8,141	7,517
550-6309	Rentals				
550-6310	Other Contractual Services	901	1,500	1,500	1,500
550-6311	Other Professional Services				
550-6312	Professional Dues	100	150	150	150
550-6399	Miscellaneous	10	100	100	100
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>9,914</b>	<b>12,291</b>	<b>12,291</b>	<b>11,667</b>

### **CAPITAL**

550-6504	Machinery & Equipment				
550-6508	Computer Equipment				
550-6510	Furniture & Fixtures				
550-6560	Capitalized Software				
<b>TOTAL CAPITAL</b>					

<b>TOTAL EXPENDITURES</b>	<b>98,902</b>	<b>105,412</b>	<b>105,019</b>	<b>109,225</b>
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## **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>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>								
<b>Supplies</b>		<b>3569</b>	<b>4057</b>	<b>1,411</b>	<b>1,972</b>	<b>3,020</b>	<b>2,792</b>	<b>2,950</b>
<b>Contractual Services</b>	<b>109,958</b>	<b>121,896</b>	<b>138,521</b>	<b>141,277</b>	<b>151,158</b>	<b>160,463</b>	<b>159,233</b>	<b>170,503</b>
<b>Capital Improvements</b>								
<b>Operating Transfers</b>	<b>30,397</b>	<b>13,109</b>	<b>126,656</b>					
<b>Reserves</b>								
<b>Bad Debt Expense</b>								
<b>Total Expense</b>	<b>140,355</b>	<b>138,574</b>	<b>269,234</b>	<b>142,688</b>	<b>153,130</b>	<b>163,483</b>	<b>162,025</b>	<b>173,453</b>

**PERSONNEL**

**Position  
Classification**

**None**

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## **NON-DEPARTMENTAL**

### ***PERSONAL SERVICES***

555-6101 Salaries

555-6103 F I C A

555-6105 Retirement

555-6110 Vacation Buy Back

TOTAL PERSONAL SERVICES

### ***SUPPLIES***

555-6201 Office Supplies 1,717 2,600 1,600 2,600

555-6204 Small Tools and Equipment 925

555-6205 Postage 120 50

555-6206 Subscriptions, Books, Periodicals 255 300 267 300

TOTAL SUPPLIES 1,972 3,020 2,792 2,950

### ***CONTRACTUAL SERVICES***

555-6300 Professional Services 74,098 78,405 78,318 79,000

555-6301 Communications

555-6308 Repair and Maintenance Services 199 500 511 511

555-6309 Rentals 15,511 15,000 16,000 16,000

555-6310 Other Contractual Services 2,375 3,000 3,000 3,000

555-6311 Other Profesional Service 2,400 2,400 2,400 2,400

555-6314 Insurance 53,296 56,158 55,604 64,592

555-6399 Miscellaneous 3,279 5,000 3,400 5,000

TOTAL CONTRACTUAL SERVICES 151,158 160,463 159,233 170,503

### ***CAPITAL***

555-6504 Machinery & Equipment

555-6505 Contingency

555-6520 Public Facilities: Roads

TOTAL CAPITAL

### ***OPERATING TRANSFERS***

555-6611 Operating Transfers-Fund 11

555-6620 Operating Transfers-Fund 20

555-6631 Operating Transfers-Fund 31

555-6650 Operating Transfers-Techniform

555-6654 Operating Transfers-Fund 54

555-6658 Operating Transfers-Fund 58

555-66591 Operating Transfers-Fund 591

555-66592 Operating Transfers-Fund 592

TOTAL OPERATING TRANSFERS

### ***RESERVES***

555-6810 Bad Debt Expense

555-6820 Amortization Expense

TOTAL RESERVES

TOTAL EXPENDITURES 153,130 163,483 162,025 173,453

\*Includes amendments during fiscal year.

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## **ENTERPRISE FUND**

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

**REVENUE SUMMARY  
UTILITY FUND**

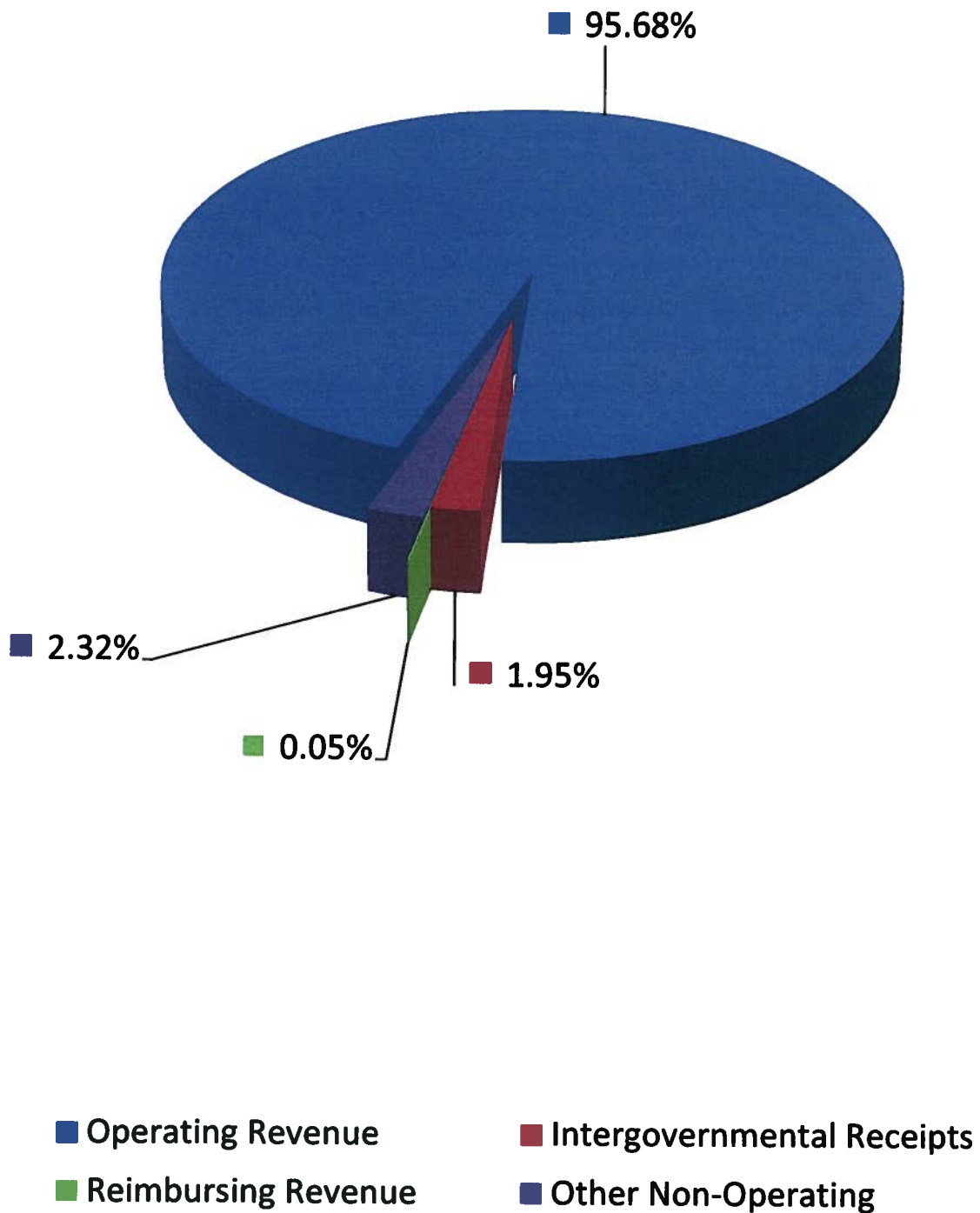
<b>Revenue Classification</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Est. Actual</b>	<b>2013-14 Budget</b>
<b>Operating Revenue</b>	<b>3,861,206</b>	<b>3,858,749</b>	<b>4,503,246</b>	<b>4,407,216</b>	<b>4,473,980</b>	<b>4,594,903</b>
<b>Intragovernmental Receipts</b>						
<b>Intergovernmental Receipts</b>	<b>54,819</b>	<b>86,755</b>	<b>63,431</b>	<b>64,844</b>	<b>89,686</b>	<b>93,432</b>
<b>Reimbursing Revenue</b>	<b>3,287</b>			<b>2,224</b>	<b>2,500</b>	<b>2,500</b>
<b>Other Non-Operating</b>	<b>151,655</b>	<b>149,541</b>	<b>127,859</b>	<b>129,736</b>	<b>140,723</b>	<b>111,380</b>
<b>Other Financing Sources</b>				<b>368,760</b>		
<b>Total Revenue</b>	<b>4,070,967</b>	<b>4,095,045</b>	<b>4,694,536</b>	<b>4,972,780</b>	<b>4,706,889</b>	<b>4,802,215</b>

**EXPENSE SUMMARY  
UTILITY FUND**

<b>Expense Classification</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Est. Actual</b>	<b>2013-14 Budget</b>
<b>Utility Administration</b>	<b>167,791</b>	<b>225,694</b>	<b>215,494</b>	<b>224,855</b>	<b>255,332</b>	<b>311,332</b>
<b>Water Production</b>	<b>777,729</b>	<b>766,380</b>	<b>781,138</b>	<b>775,569</b>	<b>827,427</b>	<b>872,121</b>
<b>Line Maintenance</b>	<b>720,818</b>	<b>796,866</b>	<b>904,072</b>	<b>1,311,454</b>	<b>1,247,619</b>	<b>1,115,755</b>
<b>Wastewater Treatment</b>	<b>816,419</b>	<b>887,336</b>	<b>876,301</b>	<b>900,866</b>	<b>963,571</b>	<b>995,982</b>
<b>Utility Billing</b>	<b>206,644</b>	<b>164,281</b>	<b>187,713</b>	<b>213,048</b>	<b>220,018</b>	<b>224,537</b>
<b>AMWA Inspection</b>	<b>79,947</b>	<b>86,754</b>	<b>63,432</b>	<b>64,844</b>	<b>70,146</b>	<b>93,432</b>
<b>Debt Service</b>	<b>583,891</b>	<b>578,443</b>	<b>577,446</b>	<b>581,346</b>	<b>581,038</b>	<b>580,138</b>
<b>Non-Departmental</b>	<b>769,112</b>	<b>701,468</b>	<b>672,683</b>	<b>730,276</b>	<b>674,289</b>	<b>682,430</b>
<b>Total Expenditures</b>	<b>4,122,351</b>	<b>4,207,222</b>	<b>4,278,279</b>	<b>4,802,258</b>	<b>4,839,440</b>	<b>4,875,727</b>

## **REVENUES**

# Utility Fund Revenue 2013-14





Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Est Act	2013-14 Budget
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## REVENUE

### OPERATING REVENUE

4461	Water Income	2,424,014	2,328,159	2,345,300	2,410,000
4462	Water Connections/Tap Fees	12,130	25,817	31,500	30,000
4463	Wastewater Services	1,959,926	1,951,161	1,990,780	2,050,503
4468	Bulk Water Sales	11,767	9,909	8,500	8,500
4469	Inspection/Turn On Fees	22,560	24,030	24,000	24,000
4469.1	Turn on Fee/Vacation	660	900	800	800
4469.2	Reconnect Fee	42,800	39,750	42,000	42,000
4471	System Fees	350	650	1,500	1,000
4472	Wastewater Connection/Tap Fees	12,326	14,497	13,500	13,500
4475	Disposal Fees/Permits	14,288	10,143	14,000	12,500
4499-1	Returned Check Fee	2,425	2,200	2,100	2,100

Total Operating Revenue	4,503,246	4,407,216	4,473,980	4,594,903
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### INTRAGOVERNMENTAL RECEIPTS

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

Total Intergovernmental Receipts

### INTERGOVERNMENTAL RECEIPTS

4631	AMWA Contract Fees	63,431	64,844	89,686	93,432
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Total Intergovernmental Receipts	63,431	64,844	89,686	93,432
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### REIMBURSING REVENUE

4710	Workers Compension Reim.		2,224	2,500	2,500
4711	Other Insurance Reimbursement				
4799	Other Reimbursing Revenue				

Total Reimbursing Revenue		2,224	2,500	2,500
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### OTHER NON-OPERATING REVENUE

4801	Interest Earned	24,033	4,843	5,080	5,080
4802	Discounts Earned	377	384	300	300
4803	Penalty Receipts	85,862	85,476	87,000	87,000
4815	Neches Compost Facility Sales		14,328	13,343	
4821	Auction Proceeds		6,525	15,000	
4822	Other Insurance Reimbursement				
4830	Commercial-No Pick Up Fee	12,519	12,627	13,000	13,000
4898	Cash Over/Short	-60			
4899	Miscellaneous Revenue	5,128	5,553	7,000	6,000

Total Other Non-Operating Revenue	127,859	129,736	140,723	111,380
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### OTHER FINANCING SOURCES

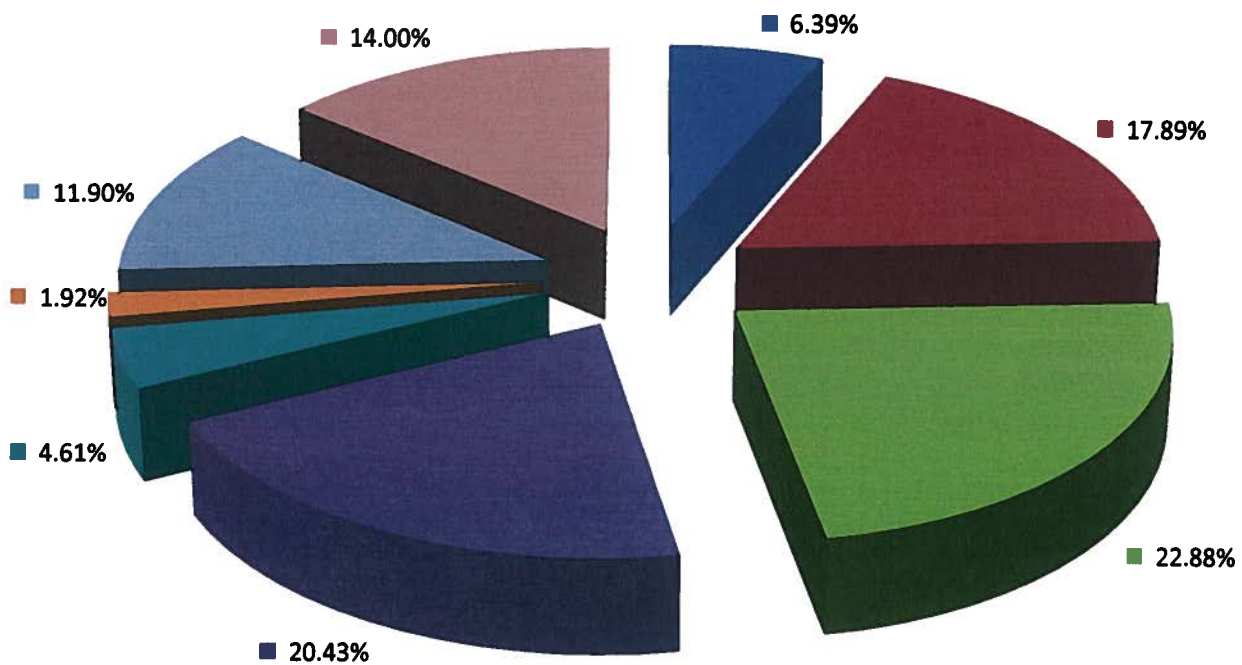
4905	Loan/Capital Lease Proceeds	
4930	Donations	361,014
4931	Donations: Capital Assets	
4940	Gain/Loss-Disposal of Assets	7,746

Total Financing Sources	368,760
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TOTAL REVENUE	4,694,536	4,972,780	4,706,889	4,802,215
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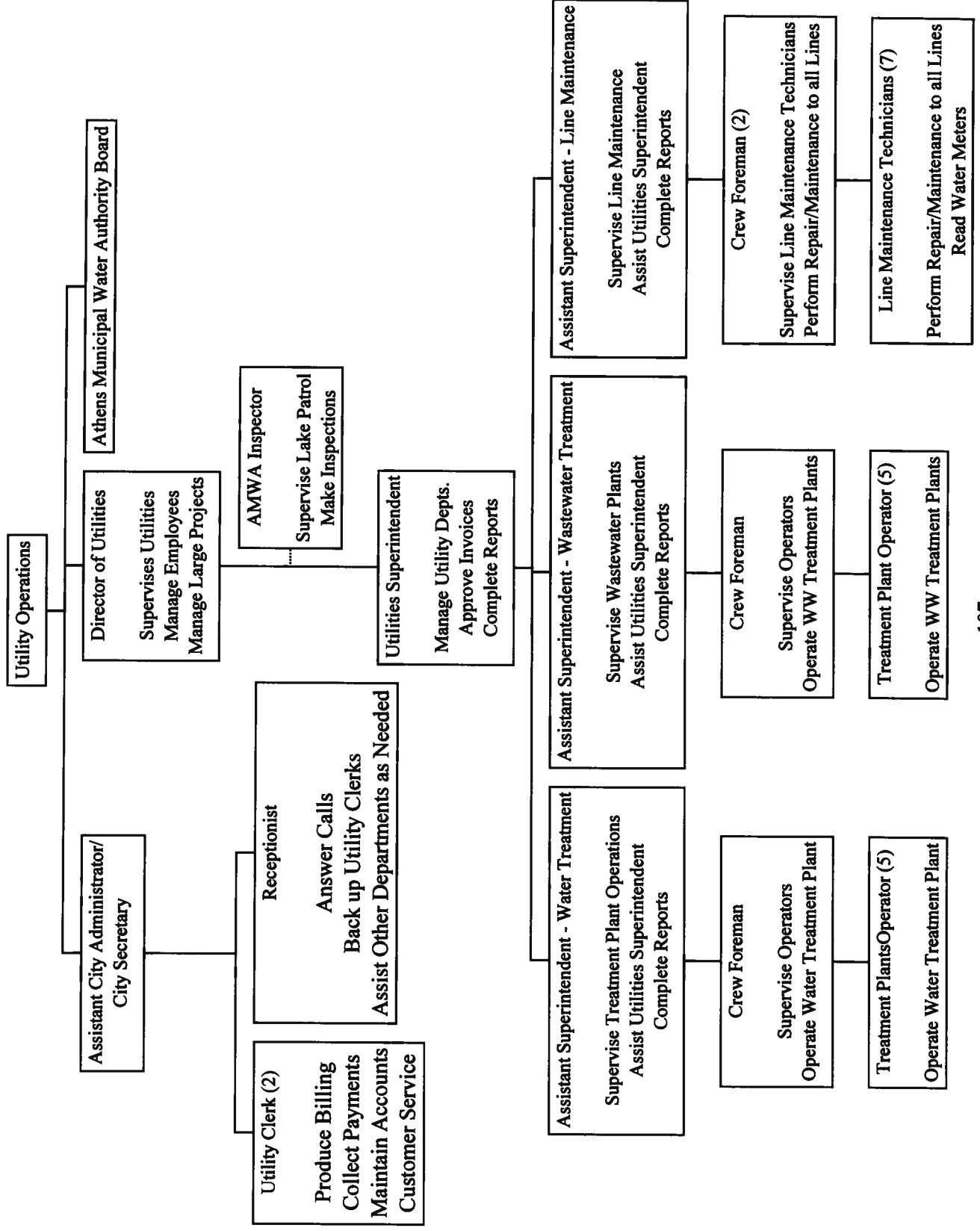
## **EXPENDITURES**

# Utility Fund Expense By Department 2013-14



- |                          |                        |
|--------------------------|------------------------|
| ■ 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>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>114,171</b>	<b>160,580</b>	<b>182,090</b>	<b>197,435</b>	<b>204,192</b>	<b>230,071</b>	<b>226,072</b>	<b>255,432</b>
<b>Supplies</b>	<b>1,947</b>	<b>2,289</b>	<b>5,350</b>	<b>10,913</b>	<b>10,711</b>	<b>15,400</b>	<b>5,025</b>	<b>14,700</b>
<b>Contractual Services</b>	<b>20,187</b>	<b>4,925</b>	<b>12,652</b>	<b>7,146</b>	<b>9,952</b>	<b>31,000</b>	<b>24,235</b>	<b>41,200</b>
<b>Capital Improvements</b>	<b>448</b>		<b>25,602</b>					
<b>Total Expense</b>	<b>136,753</b>	<b>167,794</b>	<b>225,694</b>	<b>215,494</b>	<b>224,855</b>	<b>276,471</b>	<b>255,332</b>	<b>311,332</b>

**PERSONNEL**

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## UTILITY ADMINISTRATION

### **PERSONAL SERVICES**

561-6100	Longevity	294	392	392	488
561-6101	Salaries	142,802	151,022	151,022	159,896
561-6102	Overtime	701	750	490	780
561-6103	F I C A	10,662	13,113	12,856	14,616
561-6104	Group Insurance	13,402	14,354	14,056	14,940
561-6105	Retirement	27,276	30,974	30,903	34,566
561-6106	Workers Compensation	195	215	208	254
561-6107	Unemployment	2,670			
561-6109	Incentive Pay	3,825	4,515	4,374	4,654
561-6110	Vacation Buy Back	1,672	1,736	1,771	1,838
561-6120	Salaries (Part Time)	693	13,000	10,000	23,400
	<b>TOTAL PERSONAL SERVICES</b>	<b>204,192</b>	<b>230,071</b>	<b>226,072</b>	<b>255,432</b>

### **SUPPLIES**

561-6201	Office Supplies	245	600	600	600
561-6202	Operating Supplies	354	1,100	375	400
561-6203	Repair & Maint Supplies	844	1,500	1,185	1,500
561-6204	Small Tools & Equipment	5,705	3,800	100	3,800
561-6205	Postage	11	200	50	200
561-6206	Subscriptions,Book,Periodicals	67	300	35	300
561-6207	Fuel	3,347	4,600	2,600	4,600
567-6208	Computer Software	138	3,300	80	3,300
	<b>TOTAL SUPPLIES</b>	<b>10,711</b>	<b>15,400</b>	<b>5,025</b>	<b>14,700</b>

### **CONTRACTUAL SERVICES**

561-6300	Professional Services	1,160	21,000	18,000	30,000
561-6301	Communication	1,869	1,900	1,800	1,900
561-6302	Travel and Training	2,013	4,500	3,300	4,000
561-6303	Advertising				
561-6304	Printing and Binding				
561-6308	Repair and Maintenance	4,319	2,800	525	4,500
561-6309	Rentals	257	300	257	300
561-6310	Other Contractual Service				
561-6311	Other Professional Service				
561-6312	Professional Dues	334	500	353	500
561-6320	Federal/State Licensing Fees				
561-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>9,952</b>	<b>31,000</b>	<b>24,235</b>	<b>41,200</b>

### **CAPITAL**

561-6504	Machinery & Equipment				
561-6506	Vehicles				
561-6508	Computer Equipment				
	<b>TOTAL CAPITAL</b>				

### **TOTAL EXPENDITURES**

<b>224,855</b>	<b>276,471</b>	<b>255,332</b>	<b>311,332</b>
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\*Includes amendments during fiscal year.

## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**Department:** *Water Production*

### **Department Purpose:**

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

### **Departmental Objectives:**

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



**Department Name:**  
**Department Number:**

**Water Production**  
**62**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	295,678	318,699	341,675	305,101	346,073	372,957	357,819	392,227
<b>Supplies</b>	118,515	135,041	104,167	116,660	110,170	129,800	118,108	135,070
<b>Contractual Services</b>	293,750	310,041	304,404	358,524	319,326	365,504	316,500	344,824
<b>Capital Improvements</b>	23,200	13,948	16,134			85,000	35,000	
<b>Other</b>				853				
<b>Total Expense</b>	<b>731,143</b>	<b>777,729</b>	<b>766,380</b>	<b>781,138</b>	<b>775,569</b>	<b>953,261</b>	<b>827,427</b>	<b>872,121</b>

**PERSONNEL**

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

Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est. Actual	2013-14 Budget
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### WATER PRODUCTION

#### **PERSONAL SERVICES**

562-6100	Longevity	876	1,220	1,220	1,488
562-6101	Salaries	219,219	232,539	232,539	243,223
562-6102	Overtime	2,582	3,245	800	3,000
562-6103	F I C A	17,153	19,037	18,672	19,875
562-6104	Group Insurance	45,787	50,239	42,414	52,290
562-6105	Retirement	42,566	48,657	47,724	53,564
562-6106	Workers Compensation	5,585	6,170	4,930	6,697
562-6107	Unemployment	2,069			
562-6109	Incentive Pay	1,719	2,900	2,420	3,140
562-6110	Vacation Buy Back	1,146	950	900	950
562-6111	Accrued Vacation Payout	1,220	1,000		1,000
562-6113	Holiday Premium Pay	6,052	7,000	6,200	7,000
562-6114	Accrued Comp Time Payout	99			
	<b>TOTAL PERSONAL SERVICES</b>	<b>346,073</b>	<b>372,957</b>	<b>357,819</b>	<b>392,227</b>

#### **SUPPLIES**

562-6201	Office Supplies	870	830	830	830
562-6202	Operating Supplies	95,242	108,250	100,000	110,250
562-6203	Repair & Maint Supplies	3,954	8,500	6,000	9,500
562-6204	Small Tools & Equipment	1,830	3,000	4,000	4,570
562-6205	Postage	1,886	3,220	1,278	3,220
562-6206	Subscriptions, Books, Periodicals				
562-6207	Fuel	6,388	6,000	6,000	6,700
562-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>110,170</b>	<b>129,800</b>	<b>118,108</b>	<b>135,070</b>

#### **CONTRACTUAL SERVICES**

562-6300	Professional Services	1,952	4,630		4,630
562-6301	Communication	9,065	7,072	8,100	9,000
562-6302	Travel and Training	3,783	4,000	3,000	3,500
562-6303	Advertising	107			
562-6305	Electricity	229,728	212,000	212,000	212,000
562-6307	Water and Wastewater Service	51,079	51,500	51,500	51,500
562-6308	Repair and Maintenance	414	41,172	11,000	20,172
562-6309	Rentals	1,660	2,600	2,100	2,600
562-6310	Other Contractual Services	7,710	28,230	14,500	27,122
562-6312	Professional Dues	1,308	1,300	1,300	1,300
562-6313	Aid To Other Organizations				
562-6320	Federal/State Licensing Fees	12,520	13,000	13,000	13,000
562-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>319,326</b>	<b>365,504</b>	<b>316,500</b>	<b>344,824</b>

#### **CAPITAL**

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

#### **OTHER**

562-6900	Net on Fixed Asset Disposal				
	<b>TOTAL OTHER</b>				

<b>TOTAL EXPENDITURES</b>	<b>775,569</b>	<b>953,261</b>	<b>827,427</b>	<b>872,121</b>
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\*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>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>439,755</b>	<b>457,680</b>	<b>453,137</b>	<b>435,320</b>	<b>488,613</b>	<b>531,240</b>	<b>524,065</b>	<b>565,772</b>
<b>Supplies</b>	<b>170,236</b>	<b>174,242</b>	<b>229,815</b>	<b>291,918</b>	<b>339,798</b>	<b>429,583</b>	<b>434,701</b>	<b>434,583</b>
<b>Contractual Services</b>	<b>22,223</b>	<b>38,662</b>	<b>24,483</b>	<b>25,234</b>	<b>30,057</b>	<b>93,517</b>	<b>88,203</b>	<b>115,400</b>
<b>Capital Improvements</b>	<b>128,148</b>	<b>50,036</b>	<b>89,431</b>	<b>151,600</b>	<b>446,822</b>	<b>260,900</b>	<b>200,650</b>	
<b>Operating Transfers</b>								
<b>Other</b>					<b>6,164</b>			
<b>Total Expense</b>	<b>760,362</b>	<b>720,620</b>	<b>796,866</b>	<b>904,072</b>	<b>1,311,454</b>	<b>1,315,240</b>	<b>1,247,619</b>	<b>1,115,755</b>

**PERSONNEL**

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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### LINE MAINTENANCE

#### **PERSONAL SERVICES**

563-6100	Longevity	1,324	1,840	1,840	2,148
563-6101	Salaries	304,977	327,271	327,271	343,573
563-6102	Overtime	21,203	17,000	17,000	17,000
563-6103	F I C A	24,668	27,213	27,132	28,804
563-6104	Group Insurance	64,973	71,770	66,666	74,700
563-6105	Retirement	60,669	69,553	69,346	77,629
563-6106	Workers Compensation	6,316	6,978	6,264	8,118
563-6107	Unemployment				
563-6109	Incentive Pay	2,982	3,650	3,650	3,650
563-6110	Vacation Buy Back	644	1,500		1,500
563-6111	Accrued Vacation Payout	699	3,000	216	3,000
563-6113	Holiday Premium Pay	158	1,300	400	1,300
563-6114	Accrued Comp Time Payout		165	105	165
563-6115	On Call Pay			4,185	4,185
<b>TOTAL PERSONAL SERVICES</b>		<b>488,613</b>	<b>531,240</b>	<b>524,065</b>	<b>565,772</b>

#### **SUPPLIES**

563-6201	Office Supplies	242	400	375	400
563-6202	Operating Supplies	22,293	22,000	22,000	22,000
563-6203	Repair & Maint Supplies	272,599	363,521	373,721	373,721
563-6204	Small Tools & Equipment	6,861	7,462	6,425	2,262
563-6205	Postage	140	100	100	100
563-6206	Subscriptions,Books,Periodicals				
563-6207	Fuel	37,616	36,000	32,000	36,000
563-6208	Computer Software	47	100	80	100
<b>TOTAL SUPPLIES</b>		<b>339,798</b>	<b>429,583</b>	<b>434,701</b>	<b>434,583</b>

#### **CONTRACTUAL SERVICES**

563-6300	Professional Services	263	4,000	500	4,000
563-6301	Communication	3,313	3,600	3,313	3,600
563-6302	Travel and Training	1,543	3,000	3,000	3,000
563-6303	Advertising	302	140	109	140
563-6304	Printing and Binding				
563-6305	Electricity	3,744	3,553	3,553	3,553
563-6306	Natural Gas	690	1,822	900	1,822
563-6308	Repair and Maintenance	12,656	67,902	67,902	87,330
563-6309	Rentals	4,422	6,000	5,500	6,000
563-6310	Other Contractual Services	134	500	400	2,905
563-6311	Other Professional Services				
563-6312	Professional Dues	1,245	2,500	2,500	2,500
563-6399	Miscellaneous	1,745	500	526	550
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>30,057</b>	<b>93,517</b>	<b>88,203</b>	<b>115,400</b>

#### **CAPITAL**

563-6502	Buildings				
563-6503	Impr. Other Than Buildings				
563-6504	Machinery & Equipment	9,167	80,000	72,750	
563-6506	Vehicles				
563-6508	Computer Equipment				
563-6530	Public Facilities:Water/WW	437,655	180,900	127,900	
563-6550	Easements				
<b>TOTAL CAPITAL</b>		<b>446,822</b>	<b>260,900</b>	<b>200,650</b>	

#### **OPERATING TRANSFERS**

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

#### **OTHER**

563-6900	Net On Fixed Asset Disposal	6,164			
<b>TOTAL OTHER</b>		<b>6,164</b>			

<b>TOTAL EXPENDITURES</b>		<b>1,311,454</b>	<b>1,315,240</b>	<b>1,247,619</b>	<b>1,115,755</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: **Wastewater Treatment**  
 Department Number: **65**

**Expense Summary**

<b>Expenditure Classification</b>	<b>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>316,460</b>	<b>337,636</b>	<b>344,618</b>	<b>355,370</b>	<b>358,202</b>	<b>386,776</b>	<b>384,761</b>	<b>413,571</b>
<b>Supplies</b>	<b>82,536</b>	<b>80,672</b>	<b>82,821</b>	<b>93,479</b>	<b>107,967</b>	<b>98,310</b>	<b>100,810</b>	<b>100,810</b>
<b>Contractual Services</b>	<b>406,642</b>	<b>424,935</b>	<b>423,629</b>	<b>427,452</b>	<b>434,697</b>	<b>425,534</b>	<b>425,763</b>	<b>436,601</b>
<b>Capital Improvements</b>	<b>4,961</b>	<b>6,175</b>	<b>36,268</b>			<b>54,250</b>	<b>52,237</b>	<b>45,000</b>
<b>Operating Transfers</b>								
<b>Total Expense</b>	<b>810,599</b>	<b>849,418</b>	<b>887,336</b>	<b>876,301</b>	<b>900,866</b>	<b>964,870</b>	<b>963,571</b>	<b>995,982</b>

**PERSONNEL**

<b>Position Classification</b>	<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	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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### **WASTEWATER TREATMENT**

#### **PERSONAL SERVICES**

565-6100	Longevity	4,064	4,308	4,308	4,596
565-6101	Salaries	223,712	238,897	238,897	246,065
565-6102	Overtime	17,688	17,500	17,500	17,500
565-6103	F I C A	18,963	20,403	20,403	21,148
565-6104	Group Insurance	36,685	43,062	41,274	52,290
565-6105	Retirement	46,032	52,147	52,147	56,995
565-6106	Workers Compensation	4,036	4,459	4,232	6,697
565-6107	Unemployment				
565-6109	Incentive Pay	2,157	2,500	2,500	2,500
565-6110	Vacation Buy Back	2,052	1,500	1,500	1,500
565-6111	Accrued Vacation Payout	459			2,280
565-6113	Holiday Premium Pay	2,354	2,000	2,000	2,000
565-6114	Accrued Comp Time Payout				
565-6115	On Call Pay				
	<b>TOTAL PERSONAL SERVICES</b>	<b>358,202</b>	<b>386,776</b>	<b>384,761</b>	<b>413,571</b>

#### **SUPPLIES**

565-6201	Office Supplies	167	600	600	600
565-6202	Operating Supplies	27,669	38,000	38,000	38,000
565-6203	Repair & Maint Supplies	53,914	35,500	38,000	38,000
565-6204	Small Tools & Equipment	12,009	12,000	12,000	12,000
565-6205	Postage	127	210	210	210
565-6206	Subscriptions,Books,Periodicals				
565-6207	Fuel	14,081	12,000	12,000	12,000
565-6208	Computer Software				
	<b>TOTAL SUPPLIES</b>	<b>107,967</b>	<b>98,310</b>	<b>100,810</b>	<b>100,810</b>

#### **CONTRACTUAL SERVICES**

565-6300	Professional Services	44,767	42,000	42,000	42,000
565-6301	Communication	15,669	17,000	17,000	17,000
565-6302	Travel and Training	901	1,300	750	750
565-6303	Advertising				
565-6304	Printing and Binding				
565-6305	Electricity	159,113	150,000	150,000	150,000
565-6308	Repair and Maintenance	33,129	29,500	32,000	32,000
565-6309	Rentals	1,481	1,549	1,549	1,549
565-6310	Other Contractual Services	160,568	162,365	162,365	171,182
565-6311	Other Professional Services				
565-6312	Professional Dues	111	500	800	800
565-6320	Federal/State Licensing	18,958	21,320	19,299	21,320
565-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>434,697</b>	<b>425,534</b>	<b>425,763</b>	<b>436,601</b>

#### **CAPITAL**

565-6502	Buildings				
565-6503	Impr. Other Than Buildings				
565-6504	Machinery & Equipment		54,250	52,237	20,000
565-6506	Vehicles				25,000
565-6508	Computer Equipment				
565-6530	Public Facilities:Water WW				
	<b>TOTAL CAPITAL</b>		<b>54,250</b>	<b>52,237</b>	<b>45,000</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>900,866</b>	<b>964,870</b>	<b>963,571</b>	<b>995,982</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>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est. Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>117,618</b>	<b>122,308</b>	<b>120,367</b>	<b>126,001</b>	<b>133,833</b>	<b>144,380</b>	<b>143,368</b>	<b>157,374</b>
<b>Supplies</b>	<b>18,260</b>	<b>22,381</b>	<b>21,286</b>	<b>28,664</b>	<b>30,918</b>	<b>31,650</b>	<b>32,150</b>	<b>26,850</b>
<b>Contractual Services</b>	<b>23,307</b>	<b>21,135</b>	<b>22,628</b>	<b>33,048</b>	<b>29,722</b>	<b>38,800</b>	<b>37,300</b>	<b>40,313</b>
<b>Capital Improvements</b>		<b>40,817</b>			<b>18,575</b>	<b>7,000</b>	<b>7,200</b>	
<b>Total Expense</b>	<b>159,185</b>	<b>206,641</b>	<b>164,281</b>	<b>187,713</b>	<b>213,048</b>	<b>221,830</b>	<b>220,018</b>	<b>224,537</b>

**PERSONNEL**

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## UTILITY BILLING

### **PERSONAL SERVICES**

566-6100	Longevity	1,022	1,168	1,168	1,312
566-6101	Salaries	90,067	95,155	95,155	103,486
566-6102	Overtime				
566-6103	F I C A	6,216	7,369	7,369	8,027
566-6104	Group Insurance	19,589	21,531	20,530	22,410
566-6105	Retirement	16,646	18,834	18,834	21,633
566-6106	Workers Compensation	293	323	312	380
566-6107	Unemployment				
566-6109	Incentive Pay				126
566-6110	Vacation Buy Back				
566-6111	Accrued Vacation Payout				
566-6114	Accrued Comp Time Payout				
	<b>TOTAL PERSONAL SERVICES</b>	<b>133,833</b>	<b>144,380</b>	<b>143,368</b>	<b>157,374</b>

### **SUPPLIES**

566-6201	Office Supplies	3,177	3,000	3,500	3,500
566-6202	Operating Supplies				
566-6203	Repair & Maint Supplies	3	500	500	500
566-6204	Small Tools & Equipment	4,685	8,000	8,000	2,200
566-6205	Postage	18,603	19,500	19,500	20,000
566-6206	Subscriptions,Books,Periodicals				
566-6208	Computer Software	4,450	650	650	650
	<b>TOTAL SUPPLIES</b>	<b>30,918</b>	<b>31,650</b>	<b>32,150</b>	<b>26,850</b>

### **CONTRACTUAL SERVICES**

566-6301	Communication	1,486	1,650	1,650	1,650
566-6302	Travel & Training		1,500		1,500
566-6304	Printing and Binding	2,056	3,250	3,250	3,250
566-6308	Repair and Maintenance	16,833	23,000	23,000	24,513
566-6310	Other Contractual Service	9,338	9,000	9,000	9,000
566-6399	Miscellaneous	9	400	400	400
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>29,722</b>	<b>38,800</b>	<b>37,300</b>	<b>40,313</b>

### **CAPITAL**

566-6504	Machinery & Equipment			7,200	
566-6508	Computer Equipment	13,325	7,000		
566-6510	Furniture & Fixtures				
566-6560	Capitalized Software	5,250			
	<b>TOTAL CAPITAL</b>	<b>18,575</b>	<b>7,000</b>	<b>7,200</b>	
	<b>TOTAL EXPENDITURES</b>	<b>213,048</b>	<b>221,830</b>	<b>220,018</b>	<b>224,537</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>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est. Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>	<b>65,389</b>	<b>68,347</b>	<b>70,224</b>	<b>50,928</b>	<b>54,864</b>	<b>61,666</b>	<b>58,206</b>	<b>65,412</b>
<b>Supplies</b>	<b>7,145</b>	<b>6,089</b>	<b>10,997</b>	<b>7,382</b>	<b>6,892</b>	<b>14,900</b>	<b>10,010</b>	<b>14,900</b>
<b>Contractual Services</b>	<b>5,835</b>	<b>5,513</b>	<b>5,533</b>	<b>5,122</b>	<b>3,088</b>	<b>13,120</b>	<b>1,930</b>	<b>13,120</b>
<b>Capital Improvements</b>	<b>14,727</b>							
<b>Total Expense</b>	<b>93,096</b>	<b>79,949</b>	<b>86,754</b>	<b>63,432</b>	<b>64,844</b>	<b>89,686</b>	<b>70,146</b>	<b>93,432</b>

**PERSONNEL**

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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### AMWA INSPECTION

#### **PERSONAL SERVICES**

567-6100	Longevity	88	136	136	184
567-6101	Salaries	36,536	38,606	38,606	40,876
567-6102	Overtime		2,000		2,000
567-6103	FICA	2,760	3,258	3,071	3,436
567-6104	Group Insurance	6,558	7,177	6,874	7,470
567-6105	Retirement	6,993	8,326	7,850	9,261
567-6106	Workers Compensation	292	323	261	325
567-6109	Incentive Pay	992	1,140	720	1,140
567-6111	Accrued Vacation Payout				
567-6113	Holiday Premium Pay	645	700	688	720
567-6114	Accrued Comp Time Payout				
	<b>TOTAL PERSONAL SERVICES</b>	<b>54,864</b>	<b>61,666</b>	<b>58,206</b>	<b>65,412</b>

#### **SUPPLIES**

567-6201	Office Supplies	73	150	125	150
567-6202	Operating Supplies	947	2,000	615	2,000
567-6203	Repair & Maint Supplies	648	2,500	350	2,500
567-6204	Small Tools & Equipment	214	2,700	2,690	2,700
567-6205	Postage	206	350	50	350
567-6206	Subscriptions,Books,Periodicals		50		50
567-6207	Fuel	4,804	6,900	6,100	6,900
567-6208	Computer Software		250	80	250
	<b>TOTAL SUPPLIES</b>	<b>6,892</b>	<b>14,900</b>	<b>10,010</b>	<b>14,900</b>

#### **CONTRACTUAL SERVICES**

567-6300	Professional Services	1,854	9,000	1,000	9,000
567-6301	Communication	321	750	410	750
567-6302	Travel and Training	98	350	100	350
567-6303	Advertising		50		50
567-6305	Electricity	344	250	150	250
567-6308	Repair and Maintenance	465	2,500	250	2,500
567-6309	Rentals		200		200
567-6310	Other Contractual Services	6	20	20	20
567-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>3,088</b>	<b>13,120</b>	<b>1,930</b>	<b>13,120</b>

#### **CAPITAL**

567-6506	Vehicles				
	<b>TOTAL CAPITAL</b>				
	<b>TOTAL EXPENDITURES</b>	<b>64,844</b>	<b>89,686</b>	<b>70,146</b>	<b>93,432</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>2007-8 Actual</b>	<b>2008-9 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est. Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>								
<b>Contractual Services</b>	<b>23,496</b>	<b>22,974</b>	<b>24,200</b>	<b>22,683</b>	<b>25,278</b>	<b>25,867</b>	<b>24,289</b>	<b>32,430</b>
<b>Debt Service</b>	<b>583,019</b>	<b>583,891</b>	<b>578,443</b>	<b>577,446</b>	<b>581,346</b>	<b>581,138</b>	<b>581,038</b>	<b>580,138</b>
<b>Capital Outlay</b>								
<b>Operating Transfers</b>	<b>650,000</b>	<b>660,164</b>	<b>675,927</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
<b>Reserves</b>	<b>23,839</b>	<b>30,994</b>	<b>70,211</b>		<b>54,998</b>			
<b>Total Expense</b>	<b>1,280,354</b>	<b>1,298,023</b>	<b>1,348,781</b>	<b>1,250,129</b>	<b>1,311,622</b>	<b>1,257,005</b>	<b>1,255,327</b>	<b>1,262,568</b>

**PERSONNEL**

**Position  
Classification**

**None**



Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 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	25,278	25,867	24,289	32,430
569-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>25,278</b>	<b>25,867</b>	<b>24,289</b>	<b>32,430</b>

### ***LONG TERM DEBT***

569-6400	Bond Principal	355,000	370,000	370,000	385,000
569-6410	Bond Interest	225,488	210,138	210,138	194,138
569-6420	Capital Lease Principal				
569-6430	Capital Lease Interest				
569-6440	Fiscal Agent Fees	858	1,000	900	1,000
569-6476	Issuance Costs				
	<b>TOTAL DEBT SERVICE</b>	<b>581,346</b>	<b>581,138</b>	<b>581,038</b>	<b>580,138</b>

### ***CAPITAL***

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

### ***OPERATING TRANSFERS***

569-6610	Operating Transfers - Fund 10	650,000	650,000	650,000	650,000
569-6621	Operating Transfers - Fund 21				
569-6652	Operating Transfers - Fund 52				
	<b>TOTAL OPERATING TRANSFERS</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>

### ***RESERVES***

569-6800	Depreciation Expense				
569-6810	Bad Debt Expense	54,998			
569-6820	Amortization Expense				
	<b>TOTAL RESERVES</b>	<b>54,998</b>			

<b>TOTAL EXPENDITURES</b>	<b>1,311,622</b>	<b>1,257,005</b>	<b>1,255,327</b>	<b>1,262,568</b>
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\*Includes amendments during fiscal year.

# **CERTIFICATES OF OBLIGATION**

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

A summary of the Bond Improvement Program follows:

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

**\$2,000,000**

### **WATER IMPROVEMENTS**

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

### **WASTEWATER IMPROVEMENTS**

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

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

**\$5,500,000**

### **WATER IMPROVEMENTS**

18" water line from Royal Mt. Water Tank to Faulk Street Water Tower  
16" waterline from Faulk st. water Tower to 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
1/1/2001			88,492.50	88,492.50
7/1/2001			58,995.00	58,995.00
1/1/2002			58,995.00	58,995.00
7/1/2002			58,995.00	58,995.00
1/1/2003			58,995.00	58,995.00
7/1/2003			58,995.00	58,995.00
1/1/2004			58,995.00	58,995.00
7/1/2004	70,000	7.75%	58,995.00	128,995.00
1/1/2005			56,282.50	56,282.50
7/1/2005	75,000	7.75%	56,282.50	131,282.50
1/1/2006			53,376.25	53,376.25
7/1/2006	80,000	7.75%	53,376.25	133,376.25
1/1/2007			50,276.25	50,276.25
7/1/2007	85,000	7.75%	50,276.25	135,276.25
1/1/2008			46,982.50	46,982.50
7/1/2008	90,000	7.75%	46,982.50	136,982.50
1/1/2009			43,495.00	43,495.00
7/1/2009	95,000	7.75%	43,495.00	138,495.00
1/1/2010			39,813.75	39,813.75
7/1/2010	100,000	7.75%	39,813.75	139,813.75
1/1/2011			35,938.75	35,938.75
7/1/2011	105,000	6.55%	35,938.75	140,938.75
1/1/2012			32,500.00	32,500.00
7/1/2012	115,000	5.00%	32,500.00	147,500.00
1/1/2013			29,625.00	29,625.00
7/1/2013	120,000	5.00%	29,625.00	149,625.00
1/1/2014			26,625.00	26,625.00
7/1/2014	125,000	5.00%	26,625.00	151,625.00
1/1/2015			23,500.00	23,500.00
7/1/2015	135,000	5.00%	23,500.00	158,500.00
1/1/2016			20,125.00	20,125.00
7/1/2016	145,000	5.00%	20,125.00	165,125.00
1/1/2017			16,500.00	16,500.00
7/1/2017	150,000	5.00%	16,500.00	166,500.00
1/1/2018			12,750.00	12,750.00
7/1/2018	160,000	5.00%	12,750.00	172,750.00
1/1/2019			8,750.00	8,750.00
7/1/2019	170,000	5.00%	8,750.00	178,750.00
1/1/2020			4,500.00	4,500.00
7/1/2020	180,000	5.00%	4,500.00	184,500.00
Total	2,000,000		1,503,537.50	3,503,537.50
Accrued			10,488.00	10,488.00
	<u>2,000,000</u>		<u>1,493,049.50</u>	<u>3,493,049.50</u>

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

Date	Principal	Rate	Interest	Total
2/1/2005			63,114.17	63,114.17
8/1/2005	220,000	3.50%	107,175.00	327,175.00
2/1/2006			103,325.00	103,325.00
8/1/2006	190,000	3.50%	103,325.00	293,325.00
2/1/2007			100,000.00	100,000.00
8/1/2007	195,000	3.50%	100,000.00	295,000.00
2/1/2008			96,587.50	96,587.50
8/1/2008	205,000	3.50%	96,587.50	301,587.50
2/1/2009			93,000.00	93,000.00
8/1/2009	215,000	3.75%	93,000.00	308,000.00
2/1/2010			88,968.75	88,968.75
8/1/2010	220,000	3.75%	88,968.75	308,968.75
2/1/2011			84,843.75	84,843.75
8/1/2011	230,000	4.00%	84,843.75	314,843.75
2/1/2012			80,243.75	80,243.75
8/1/2012	240,000	4.00%	80,243.75	320,243.75
2/1/2013			75,443.75	75,443.75
8/1/2013	250,000	4.00%	75,443.75	325,443.75
2/1/2014			70,443.75	70,443.75
8/1/2014	260,000	4.00%	70,443.75	330,443.75
2/1/2015			65,243.75	65,243.75
8/1/2015	270,000	3.50%	65,243.75	335,243.75
2/1/2016			60,518.75	60,518.75
8/1/2016	285,000	3.65%	60,518.75	345,518.75
2/1/2017			55,317.50	55,317.50
8/1/2017	295,000	3.75%	55,317.50	350,317.50
2/1/2018			49,786.25	49,786.25
8/1/2018	305,000	3.85%	49,786.25	354,786.25
2/1/2019			43,915.00	43,915.00
8/1/2019	315,000	3.95%	43,915.00	358,915.00
2/1/2020			37,693.75	37,693.75
8/1/2020	330,000	4.00%	37,693.75	367,693.75
2/1/2021			31,093.75	31,093.75
8/1/2021	345,000	4.10%	31,093.75	376,093.75
2/1/2022			24,021.25	24,021.25
8/1/2022	360,000	4.20%	24,021.25	384,021.25
2/1/2023			16,461.25	16,461.25
8/1/2023	375,000	4.25%	16,461.25	391,461.25
2/1/2024			8,492.50	8,492.50
8/1/2024	395,000	4.30%	8,492.50	403,492.50
Total	5,500,000		2,541,089.17	8,041,089.17
Accrued	5,500,000		2,541,089.17	8,041,089.17

## **DEBT SERVICE FUND**

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

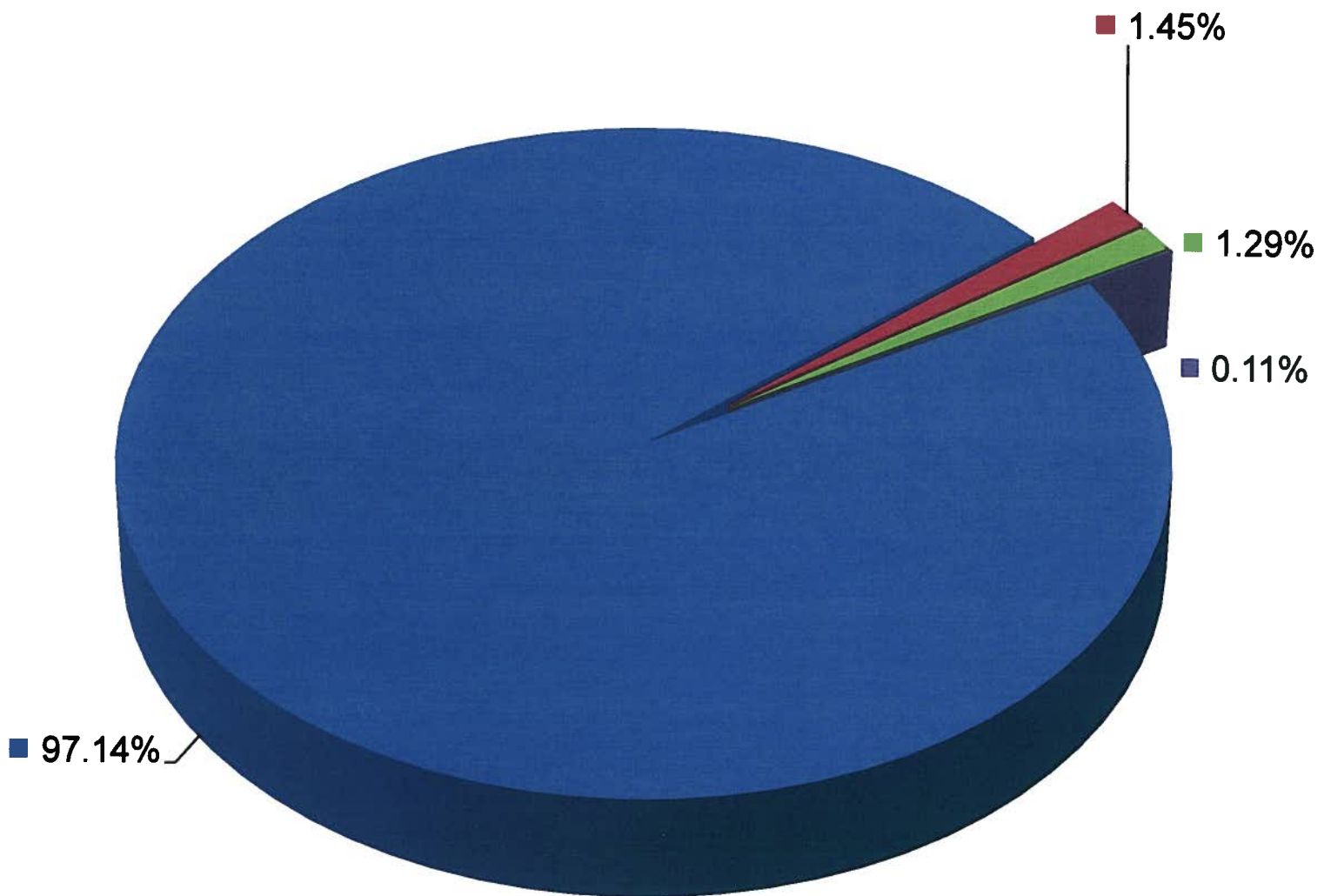
**REVENUE SUMMARY  
DEBT SERVICE FUND**

<b>Revenue Classification</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Est. Actual</b>	<b>2013-14 Budget</b>
<b>Taxes</b>	<b>541,382</b>	<b>572,179</b>	<b>561,483</b>	<b>541,724</b>	<b>713,865</b>	<b>618,199</b>
<b>Operating Transfers</b>						
<b>Interest</b>	<b>7,612</b>	<b>7,171</b>	<b>3,749</b>	<b>769</b>	<b>702</b>	<b>702</b>
<b>Bond Proceeds</b>						
<b>Total Revenue</b>	<b>548,994</b>	<b>579,350</b>	<b>565,232</b>	<b>542,493</b>	<b>714,567</b>	<b>618,901</b>

**EXPENSE SUMMARY  
DEBT SERVICE FUND**

<b>Expense Classification</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Est. Actual</b>	<b>2013-14 Budget</b>
<b>Miscellaneous</b>						
<b>Bond Principal</b>	<b>275,000</b>	<b>290,000</b>	<b>305,000</b>	<b>320,000</b>	<b>335,000</b>	<b>355,000</b>
<b>Bond Interest</b>	<b>137,113</b>	<b>124,875</b>	<b>111,825</b>	<b>98,100</b>	<b>83,700</b>	<b>68,625</b>
<b>Capital Lease/Note Principal</b>	<b>120,417</b>	<b>119,586</b>	<b>117,036</b>	<b>142,896</b>	<b>209,509</b>	<b>179,232</b>
<b>Capital Lease/Note Interest</b>	<b>24,078</b>	<b>16,801</b>	<b>17,928</b>	<b>14,097</b>	<b>35,722</b>	<b>27,844</b>
<b>Fiscal Agent Fees</b>	<b>628</b>	<b>331</b>	<b>361</b>	<b>321</b>	<b>321</b>	<b>700</b>
<b>Bad Debt Expense</b>						
<b>Total Expenditures</b>	<b>557,236</b>	<b>551,593</b>	<b>552,150</b>	<b>575,414</b>	<b>664,252</b>	<b>631,401</b>

## Debt Service Revenue 2013-14



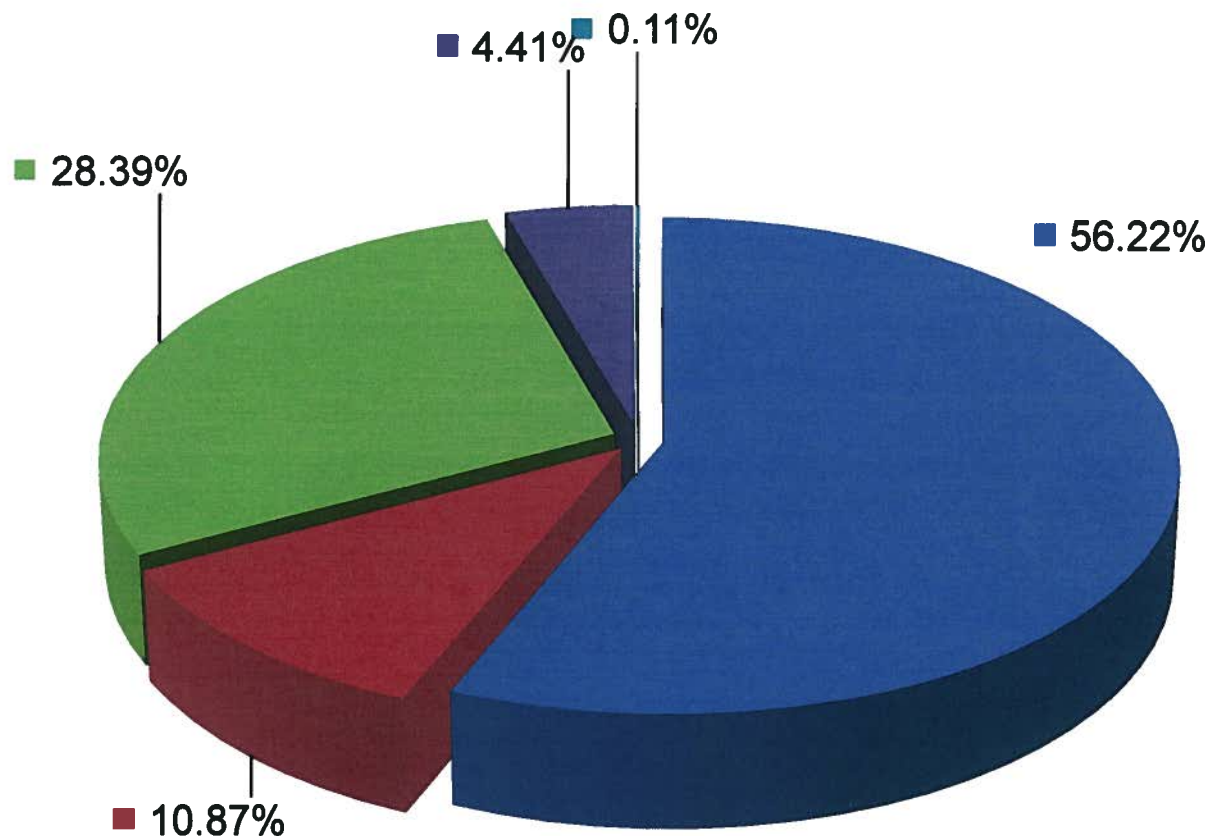
■ Current Taxes ■ Deliquent Taxes ■ Penalty & Interest ■ Interest Income

# REVENUE

Account Number	Description	2010-11 Actual	2011-12 Actual	2012-13 Est. Actual	2013-14 Budget
<b>Ad Valorem Taxes</b>					
4011	Current Taxes	540,516	523,454	696,865	601,199
4012	Delinquent Taxes	10,817	9,804	9,000	9,000
4015	Penalty & Interest	10,150	8,466	8,000	8,000
<b>Total Ad Valorem Taxes</b>		<b>561,483</b>	<b>541,724</b>	<b>713,865</b>	<b>618,199</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	3,749	769	702	702
<b>Total Non-Operating</b>		<b>3,749</b>	<b>769</b>	<b>702</b>	<b>702</b>
<b>Other Financing Sources</b>					
4910	Bond Proceeds				
<b>Total Other Financing Source</b>					
<b>TOTAL REVENUE</b>		<b>565,232</b>	<b>542,493</b>	<b>714,567</b>	<b>618,901</b>



# Debt Service Expenditures 2013-14



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

# EXPENDITURES

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
568-6201	Office Supplies				
568-6400	Bond Principal	320,000	335,000	335,000	355,000
568-6410	Bond Interest	98,100	83,700	83,700	68,625
568-6420	Capital Leases/Principal	142,896	239,663	209,509	179,232
568-6430	Capital Leases/Interest	14,097	41,540	35,722	27,844
568-6440	Fiscal Agent Fees	321	700	321	700
568-6399	Miscellaneous				
568-6810	Bad Debt Expense				
	<b>TOTAL DEBT SERVICE</b>	<b>575,414</b>	<b>700,603</b>	<b>664,252</b>	<b>631,401</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 Gauntt) - \$455,000
- B. WILLIAMS, New construction curb and gutter, (Pinkerton to 5th) - \$260,000
- C. ROBBINS RD., Overlay, (South Palestine to Clinton Street) - \$173,000
- D. MURCHISON STREET, Rework base, overlay (E. Corsicana to E. Tyler) - \$32,000
- E. MILL RUN RD. New construction, curb and gutter, (Cayuga St. to Gibson Rd) - \$195,000
- F. LINDA LANE, Reconstruction, (Valle Vista to Louise Lane) - \$152,000
- G. LOUISE LANE, Reconstruction, (Stephens Court to Linda Lane) - \$150,000
- H. GIBSON RD. New construction, curb and gutter, (Highway 19s. to Mill Run) - \$210,600
- I. GAUNTT ST., Curb and gutter, (Old Kaufman Rd. to St. Joseph St.) - \$187,000
- J. ST. JOSEPH ST. Curb and gutter (Pinkerton to 4th) - \$400,000

#### **DRAINAGE IMPROVEMENTS:**

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

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

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

**GENERAL OBLIGATION REFUNDING BONDS**

**Series 1998 \$5,060,000**

Date	Principal	Rate	Interest	Total
2/1/1999			259,697.50	259,697.50
8/1/1999	50,000	7.25%	129,848.75	179,848.75
2/1/2000			128,036.25	128,036.25
8/1/2000	180,000	7.25%	128,036.25	308,036.25
2/1/2001			121,511.25	121,511.25
8/1/2001	185,000	7.25%	121,511.25	306,511.25
2/1/2002			114,805.00	114,805.00
8/1/2002	195,000	7.25%	114,805.00	309,805.00
2/1/2003			107,736.25	107,736.25
8/1/2003	205,000	7.25%	107,736.25	312,736.25
2/1/2004			100,305.00	100,305.00
8/1/2004	215,000	7.25%	100,305.00	315,305.00
2/1/2005			92,511.25	92,511.25
8/1/2005	225,000	6.80%	92,511.25	317,511.25
2/1/2006			84,861.25	84,861.25
8/1/2006	240,000	4.25%	84,861.25	324,861.25
2/1/2007			79,761.25	79,761.25
8/1/2007	250,000	4.30%	79,761.25	329,761.25
2/1/2008			74,386.25	74,386.25
8/1/2008	265,000	4.40%	74,386.25	339,386.25
2/1/2009			68,556.25	68,556.25
8/1/2009	275,000	4.45%	68,556.25	343,556.25
2/1/2010			62,437.50	62,437.50
8/1/2010	290,000	4.50%	62,437.50	352,437.50
2/1/2011			55,912.50	55,912.50
8/1/2011	305,000	4.50%	55,912.50	360,912.50
2/1/2012			49,050.00	49,050.00
8/1/2012	320,000	4.50%	49,050.00	369,050.00
2/1/2013			41,850.00	41,850.00
8/1/2013	335,000	4.50%	41,850.00	376,850.00
2/1/2014			34,312.50	34,312.50
8/1/2014	355,000	4.50%	34,312.50	389,312.50
2/1/2015			26,325.00	26,325.00
8/1/2015	370,000	4.50%	26,325.00	396,325.00
2/1/2016			18,000.00	18,000.00
8/1/2016	390,000	4.50%	18,000.00	408,000.00
2/1/2017			9,225.00	9,225.00
8/1/2017	410,000	4.50%	9,225.00	419,225.00
Total	5,060,000		2,928,711.25	7,988,711.25
Accrued			33,904.95	33,904.95
	<u>5,060,000</u>		<u>2,894,806.30</u>	<u>7,954,806.30</u>

## Debt Service Fund

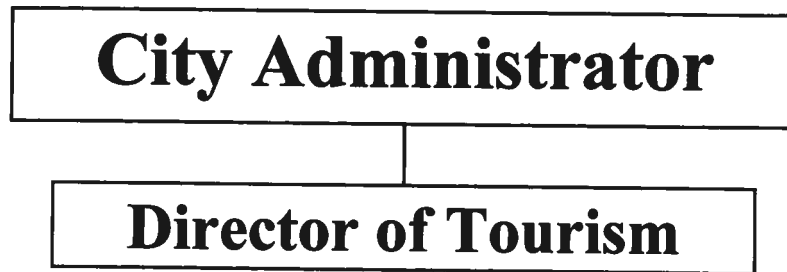
### SHORT TERM DEBT

Description Of Debt	Current Year			Outstanding Principal 9/30/2014
	Principal	Interest	Total	
<b>2011 Police Vehicles</b>				
California First National Bank	31,706	205	31,911	0
Original Capital Lease - \$220,000				
Interest - 2.58%				
<b>2008 Fire Engine Pumper</b>				
Citizens National Bank	29,027	6,433	35,460	128,353
Original Capital Lease - \$284,377				
Interest - 4.50%				
<b>2012 Fire Dept. Quint</b>				
Leasing 2, Inc.	82,830	18,270	101,100	737,069
Original Capital Lease - \$900,000 Estimated				
Interest - 3.00% Estimated				
<b>2013 Street Sweeper</b>				
Government Capital Inc. (via Citizens National)	35,669	2,937	38,606	133,583
Original Capital Lease - \$184,207				
Interest - 1.92%				
Total Short Term Debt	179,232	27,844	207,076	999,005

## **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	2011-12 Actual	2012-13 Budget	2012-13 Est Act	2013-14 Budget
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## REVENUE

<b>TAXES</b>					
<b>4023</b>	<b>Hotel/Motel Occupancy Tax</b>	<b>210,272</b>	<b>235,000</b>	<b>230,428</b>	<b>235,000</b>
<b>4801</b>	<b>Interest Income</b>	<b>690</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>4899</b>	<b>Miscellaneous Revenue</b>				
<b>4930</b>	<b>Donations</b>		<b>5,000</b>		
		<hr/>			
<b>TOTAL TAX REVENUES</b>		<b>210,962</b>	<b>240,700</b>	<b>231,128</b>	<b>235,700</b>

**Department Name:**  
**Department Number:**

**Tourism**  
**72**

**Expense Summary**

<b>Classification</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>		50,963	81,016	57,173	81,283	72,337	79,140
<b>Supplies</b>		9,372	3,093	4,894	11,850	3,566	10,200
<b>Contractual Services</b>		38,128	54,788	45,088	133,101	66,285	139,838
<b>Capital Improvements</b>							
<b>Flow Through Expenditures</b>	245,731	138,896					
<b>Total Expense</b>	<b>245,731</b>	<b>237,359</b>	<b>138,897</b>	<b>107,155</b>	<b>226,234</b>	<b>142,188</b>	<b>229,178</b>

**PERSONNEL**

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

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est. Actual	2013-14 Budget
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## TOURISM

### *PERSONAL SERVICES*

572-6100	Longevity	4	32	32	80
572-6101	Salaries	35,114	50,664	50,664	53,639
572-6102	Overtime	35			80
572-6103	F I C A	3,162	4,547	3,916	4,284
572-6104	Group Insurance	4,414	7,177	6,922	7,470
572-6105	Retirement	6,585	9,912	9,912	11,133
572-6106	Workers Compensation	195	215	208	254
572-6107	Unemployment	294		183	
572-6109	Incentive Pay	387			200
572-6110	Vacation Buy Back				
572-6111	Accrued Vacation Payout	77			
572-6120	Salaries (Part Time)	6,606	8,736	500	2,000
572-6141	Car Allowance	300			
<b>TOTAL PERSONAL SERVICES</b>		<b>57,173</b>	<b>81,283</b>	<b>72,337</b>	<b>79,140</b>

### *SUPPLIES*

572-6201	Office Supplies	1,048	1,500	600	2,000
572-6202	Operating Supplies	15			
572-6203	Repair & Maintenance Supplies				
572-6204	Small Tools & Equipment	2,148	4,450	395	2,200
572-6205	Postage	1,461	5,500	2,500	5,500
572-6206	Subscriptions, Books, Periodicals				
572-6208	Computer Software	222	400	71	500
<b>TOTAL SUPPLIES</b>		<b>4,894</b>	<b>11,850</b>	<b>3,566</b>	<b>10,200</b>

### *CONTRACTUAL SERVICES*

572-6300	Professional Services	2,250	18,250	5,500	11,300
572-6301	Communication	195	750	20	100
572-6302	Travel and Training	106	3,000	950	3,000
572-6303	Advertising	29,806	94,790	54,246	110,652
572-6304	Printing and Binding	1,223	3,000	1,740	3,000
572-6305	Electricity	734			
572-6308	Repair and Maintenance				
572-6309	Rentals	6,109	6,000	3,000	6,000
572-6310	Other Contractual Service	3,586	6,000	579	4,475
572-6311	Other Professional Services				
572-6312	Professional Dues	1,105	1,111	250	1,111
572-6314	Insurance				
572-6320	Federal/State Licensing				
572-6399	Miscellaneous	174	200		200
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>45,088</b>	<b>133,101</b>	<b>66,285</b>	<b>139,838</b>

### *CAPITAL*

572-6604	Machinery & Equipment				
572-6608	Computer Equipment				
572-6610	Furniture & Fixtures				
572-6660	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				
572-7203	AVIP				
572-7204	Henderson Cty. Fair Park Complex*				
572-7205	Athens Little Theater				
572-7206	Henderson Cty. Historical Society				
572-7207	East Texas Arboretum				
572-7208	Northeast Texas Center for the Arts				
572-7209	AVIP (Excess)				
<b>TOTAL FLOW THROUGH</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL EXPENDITURES</b>	<b>107,165</b>	<b>226,234</b>	<b>142,188</b>	<b>229,178</b>
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\*includes amendments during fiscal year

## **AIRPORT FUND**

The airport fund is used to record revenue and expenses related to the operation of the Athens Municipal Airport. The airport provides access to and from the City of Athens for private aircraft with a runway of 4,000 feet , runway lights, beacon, lighted windsock, automated weather observation system (AWOS III) which provides up to date weather information to pilots and the public and 100 acres of open space maintained by the Parks Department.

Account Number	Description	2011-12 Actual	2012-13 Budget	2012-13 Est Act	2013-14 Budget
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## AIRPORT REVENUE

### OPERATING REVENUE

4348.1	Ingress/Egress Permit Fee				
4348.2	Land/Building Lease	6,411	6,700	6,400	6,400
4348.20	Hanger Rent	39,728	34,000	39,000	39,000
4348.3	Instruction and Plane Rental	183	200	200	200
4348.4	Aircraft Charter and Taxi	83	200	100	100
4348.5	Airport Sales	231	200	200	200
4348.6	Aircraft Maintenance	391	300	300	300
4348.7	Fuel Sales	1,639	2,000	2,000	2,000
4348.8	Flying Club				
4348.9	Ramp Tie Down				
4363	Oil/Gas Rents and Royalties				
Total Operating Revenue		48,666	43,600	48,200	48,200

### INTRAGOVERNMENTAL RECEIPTS

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

### Total Intragovernmental Receipts

### INTERGOVERNMENTAL RECEIPTS

4601	Grant Revenue
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### Total Intergovernmental Receipts

### REIMBURSING REVENUE

4799	Other Reimbursing Revenue
Total Reimbursing Revenue	

### OTHER NON-OPERATING

4801	Interest	493	600	500	500
4899	Miscellaneous Revenue				
Total Other Non-Operating		493	600	500	500

### OTHER FINANCING SOURCES

4920	Note Proceeds
4930	Donations
Total Other Financing Sources	

### Total Financing Sources

TOTAL REVENUES		49,159	44,200	48,700	48,700
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## Fund: Airport

### Expense Summary

<b>Expenditure Classification</b>	<b>2007-08 Actual</b>	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Budget</b>	<b>2012-13 Est.Act.</b>	<b>2013-14 Budget</b>
<b>Personal Services</b>								
<b>Supplies</b>	<b>2,546</b>	<b>2,335</b>	<b>2,433</b>	<b>1,458</b>	<b>2,641</b>	<b>3,360</b>	<b>1,400</b>	<b>3,360</b>
<b>Contractual Services</b>	<b>6,673</b>	<b>7,358</b>	<b>7,320</b>	<b>8,337</b>	<b>7,143</b>	<b>12,950</b>	<b>6,862</b>	<b>11,933</b>
<b>Long Term Debt</b>								
<b>Capital Improvements</b>								
<b>Operating Transfers</b>			<b>9,861</b>		<b>34,646</b>	<b>40,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Total Expense</b>	<b>9,219</b>	<b>9,693</b>	<b>19,614</b>	<b>9,795</b>	<b>44,430</b>	<b>56,310</b>	<b>28,262</b>	<b>35,293</b>

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## AIRPORT

### SUPPLIES

536-6201	Office Supplies		100		100
536-6202	Operating Supplies	240	1,200	150	1,200
536-6203	Repair & Maint Supplies	2,040	1,400	750	1,400
536-6204	Small Tools & Equipment				
536-6205	Postage	52	60	50	60
536-6207	Fuel	309	600	450	600
	<b>TOTAL SUPPLIES</b>	<b>2,641</b>	<b>3,360</b>	<b>1,400</b>	<b>3,360</b>

### CONTRACTUAL SERVICES

536-6300	Professional Service		150		150
536-6301	Communication		600	300	400
536-6303	Advertising				
536-6305	Electricity	4,359	4,800	3,500	4,500
536-6307	Water and Wastewater Services	435	600	400	600
536-6308	Repair & Maintenance	875	4,200	1,000	4,200
536-6309	Rentals				
536-6310	Other Contractual Service	186	1,000	600	1,000
536-6314	Insurance	1,288	1,600	1,062	1,083
536-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>7,143</b>	<b>12,950</b>	<b>6,862</b>	<b>11,933</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	34,646	40,000	20,000	20,000
	<b>TOTAL OPERATING TRANSFERS</b>	<b>34,646</b>	<b>40,000</b>	<b>20,000</b>	<b>20,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>44,430</b>	<b>56,310</b>	<b>28,262</b>	<b>35,293</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.**



## **CAPITAL PROJECTS FUNDS**

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

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

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

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

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

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

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

Account Number	Description	2011-12 Actual	2012-13 Budget	2012-13 Est Act	2013-14 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	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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**GENERAL OBLIGATION CAPITAL PROJECTS**  
**EXPENDITURES**

**SUPPLIES**

503-6201 Office Supplies

503-6204 Small Tools & Equipment

Total Supplies

**CONTRACTURAL SERVICES**

503-6300 Professional Services

503-6399 Miscellaneous

Total Contractual Services

**LONG TERM DEBT**

503-6440 Fiscal Agent Fees

503-6476 Bond Issuance Costs

Total Long Term Debt

**CAPITAL OUTLAY**

503-6501 Land

503-6502 Buildings

503-6504 Machinery and Equipment

503-6506 Vehicles

503-6308 Computer Equipment

503-6510 Furniture

503-6520 Public Facilities:Roads

TOTAL CAPITAL OUTLAY

**OPERATING TRANSFERS**

503-6620 Operating Transfers - Fund 20

TOTAL OPERATING TRANSFE

TOTAL EXPENDITURES

Account Number	Description	2011-12 Actual	2012-13 Budget	2012-13 Est Act	2013-14 Budget
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**UTILITY CAPITAL PROJECTS**  
**REVENUE**

<b>OTHER NON-OPERATING</b>					
<b>4801</b>	<b>Interest Earned</b>	<b>4,041</b>		<b>4,050</b>	
<b>Total Other Non-Operating</b>		<b>4,041</b>		<b>4,050</b>	
<b>OTHER NON-OPERATING</b>					
<b>4910</b>	<b>Bond Proceeds</b>				
<b>4930</b>	<b>Donations</b>				
<b>Total Other Financing Sources</b>					
<b>TOTAL REVENUES</b>		<b>4,041</b>		<b>4,050</b>	

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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**UTILITY CAPITAL PROJECTS**  
**EXPENDITURES**

**SUPPLIES**

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

Total Supplies

**CONTRACTURAL SERVICES**

503-6300 Professional Services  
503-6399 Miscellaneous

Total Contractual Services

**LONG TERM DEBT**

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

Total Long Term Debt

**CAPITAL OUTLAY**

503-6501 Land  
503-6502 Buildings  
503-6504 Machinery and Equipment  
503-6506 Vehicles  
503-6308 Computer Equipment  
503-6510 Furniture  
563-6530 Public Facilities:Water/WW  
565-6530 Public Facilities:Water/WW

TOTAL CAPITAL OUTLAY

**OPERATING TRANSFERS**

503-6620 Operating Transfers - Fund 20  
503-6652 Operating Transfers - Fund 52

561

TOTAL OPERATING TRANSFERS

TOTAL EXPENDITURES

## **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 - Energy Grants Fund**

This fund is used to account for grants received for energy conservation and energy efficiency projects and equipment.

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

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

**Fund 59 - Special Donations Fund**

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

**Fund 591 - Municipal Court Technology Fees**

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

**Fund 592 - Local Forfeited Cash Fund**

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

**Fund 593- Federal Cash Fund**

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

## **MUNICIPAL COURT TECHNOLOGY FUND**

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



Account Number	Description	2011-12 Actual	2012-13 Budget	2012-13 Est Act	2013-14 Budget
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### MUNICIPAL COURT TECHNOLOGY FEES REVENUE

#### COURT/PUBLIC SAFETY

<b>4201.6</b>	<b>MUNICIPAL COURT TECH. FEES</b>	<u>4,333</u>	<u>4,300</u>	<u>4,300</u>	<u>4,300</u>
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<b>Total Court/Public Safety</b>	<b>4,333</b>	<b>4,300</b>	<b>4,300</b>	<b>4,300</b>
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#### OTHER NON-OPERATING

<b>4801</b>	<b>Interest</b>	<u>26</u>	<u>30</u>	<u>30</u>	<u>30</u>
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<b>Total Other Non-Operating</b>	<b>26</b>	<b>30</b>	<b>30</b>	<b>30</b>
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<b>TOTAL REVENUES</b>	<u><b>4,359</b></u>	<u><b>4,330</b></u>	<u><b>4,330</b></u>	<u><b>4,330</b></u>
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Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 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				3,500
	Total Supplies				<u>3,500</u>

### CONTRACTURAL SERVICES

550-6308	Repair and Maintenance	2,810	3,000	2,810	2,810
550-6309	Rentals	1,959	2,000	2,000	2,000
	Total Contractual Services	4,769	5,000	4,810	4,810

### LONG TERM DEBT

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

### CAPITAL OUTLAY

550-6508	Computer Equipment				
	TOTAL EXPENDITURES	4,769	5,000	4,810	8,310

Account Number	Description	2011-12 Actual	2012-13 Budget	2012-13 Est Act	2013-14 Budget
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### AIRPORT GRANTS REVENUE

<b>INTRAGOVERNMENTAL RECEIPTS</b>					
4501	Local Match				
4511	Operating Transfers-Fund 11	34,646	40,000	22,858	
4558	Operating Transfers-Fund 58				
<b>Total Intragovernmental Receipts</b>		<b>34,646</b>	<b>40,000</b>	<b>22,858</b>	
<b>INTERGOVERNMENTAL RECEIPTS</b>					
4601	Federal Grant Revenue		40,000		
4602	State Grant Revenue	101,188		22,858	
<b>Total Intergovernmental Receipts</b>		<b>101,188</b>	<b>40,000</b>	<b>22,858</b>	
<b>REIMBURSING REVENUE</b>					
4799	Other Reimbursing Revenue				
<b>Total Reimbursing Revenue</b>					
<b>OTHER NON-OPERATING</b>					
4801	Interest				
4899	Miscellaneous Revenue				
<b>Total Other Non-Operating</b>					
<b>OTHER FINANCING SOURCES</b>					
4920	Note Proceeds				
4930	Donations				
<b>Total Other Financing Sources</b>					
<b>Total Financing Sources</b>					
<b>TOTAL REVENUES</b>		<b>135,834</b>	<b>80,000</b>	<b>45,715</b>	

Account Number	Description	2011-12 Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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### **AIRPORT GRANTS FUND EXPENSES**

#### **SUPPLIES**

536-6201	Office Supplies				
536-6202	Operating Supplies				
536-6203	Repair & Maint Supplies			4,955	
536-6204	Small Tools & Equipment			9,100	
536-6205	Postage				
536-6207	Fuel				
	<b>TOTAL SUPPLIES</b>			<b>14,056</b>	

#### **CONTRACTUAL SERVICES**

536-6300	Professional Service				
536-6301	Communication				
536-6303	Advertising				
536-6305	Electricity				
536-6307	Water and Wastewater Services				
536-6308	Repair & Maintenance	2,750	80,000	30,220	
536-6309	Rentals				
536-6310	Other Contractual Service			1,440	
536-6314	Insurance				
536-6399	Miscellaneous				
	<b>TOTAL CONTRACTUAL SERVICES</b>	<b>2,750</b>	<b>80,000</b>	<b>31,660</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	133,084			
536-6550	Easements				
	<b>TOTAL CAPITAL</b>	<b>133,084</b>			

#### **OPERATING TRANSFERS**

536-6611	Operating Transfers-Fund 11				
536-6658	Operating Transfers-Fund 58				
	<b>TOTAL OPERATING TRANSFERS</b>				

<b>TOTAL EXPENDITURES</b>	<b>135,834</b>	<b>80,000</b>	<b>45,715</b>		
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\*Includes amendments during fiscal year.

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

2012-13

- A. Property Tax rate set at .630387. Valuations increase by \$6,419,622 which accounts for \$38,543 in increased revenue. Rate increase adds \$192,350 to revenue.
- B. Sales taxes on target to meet current budget. Budget is not increased from the \$3,466,020 for 2012. 2013 will be second full fiscal year after beer and wine sales are approved in the City.
- C. 2% cost of living increase is approved by Council along with 3.8% step increases for employees not at the top of their grade.
- D. Many capital expenditures in the General Fund are added back after tax increase and the anticipated use of \$480,061 from unallocated reserves. Some increases in operating costs are still expected in items such as medical insurance. Added this year is \$200,000 for street improvements and several equipment purchases.
- E. TMRS matching percentages are set to increase due to market and actuarial changes. This years increase is from 18.54% to 19.89%. Full funding percentage would be 21.84%. Due to the cost the City has chosen the option to phase the rate in over an 8 year period as allowed under TMRS guidelines.
- F. A total rate increase averaging 2.9% is implemented for Utility Fund operations as per the rate study approved in 2008-09 as amended.
- G. Utility fund budget includes \$274,900 in capital expenditures. This budget also continues the implementation of the automated meter reading system.
- H. Certificate pay policy is amended to include pay for Hazardous Materials Certification.
- I. Step up pay policy is amended to allow for a minimum of 3.8% increase for step up pay.



2013-14

- A. Property Tax rate set at .645140. Valuations increase by \$10,060,859 which accounts for \$63,422 in increased revenue. Rate increase adds \$96,075 to revenue.
- B. Sales taxes on target to exceed current budget. Budget is increased from to \$3,770,304 for 2014.
- C. 2% cost of living increase is approved by Council along with 3.8% step increases for employees not at the top of their grade.
- D. Many capital expenditures in the General Fund are added back after tax increase and the anticipated use of \$277,311 from unallocated reserves. 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 19.89% to 20.86%. Full funding percentage would be 22.16%. 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. Utility fund budget includes \$45,000 in capital expenditures. This budget also continues the implementation of the automated meter reading system. A new rate study is budgeted for this fiscal year.

## **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	<b>Ad Valorem Taxes: Current</b> - Revenues received from property tax assessed rate per \$100. valuation.
4012	<b>Ad Valorem Taxes: Delinquent</b> - Revenues received from property tax assessed in prior years.
4015	<b>Penalty &amp; Interest</b> - Fee charged for late payment of property tax.
4021	<b>State Sales Tax</b> - 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	<b>State Mixed Drink Tax</b> - 14% gross receipts tax paid to state on sale of alcohol beverages by licensed businesses of which the City receives 10.7143%.
4100	<b>Franchise Fees</b> - Money received from utility companies based on their yearly receipts.
4121	<b>Refuse Collection Fees</b> - Revenue received from private refuse company for billing, collection and street rental.
4201	<b>Misdemeanor Fines/Other Court Fees</b> - Revenue collected in payment of misdemeanor fines, appearance bonds etc.
4201.1	<b>Parking Meter Receipts</b> - Revenue received from downtown parking meters.
4201.2	<b>Court Service Fees</b> - 10% administrative fee for collecting state tax on various fines.
4201.3	<b>Time Payment Fees</b> - Revenue received from fee for time payments on fines.
4201.4	<b>Failure to Appear Fees</b> - Revenue received from fee for failure to appear for court date.
4201.5	<b>Child Safety Restraint Fees</b> - Revenue received from fee for failing to restrain child in safety seat.
4201.7	<b>Restitution Fees Retained</b> - Revenue retained through the court for restitution.
4201.8	<b>Judicial Fees Retained</b> - Judicial fees retained through municipal court as defined by State law.
4201.9	<b>Juror Reimbursement Fees</b> - Juror fees retained by the City through municipal court.
4230	<b>Fingerprinting Fees</b> - Fees charged for fingerprinting service to individuals.
4240	<b>Brady Bill Fees</b> - Fees charged for running background checks for gun licenses.
4302	<b>Electrician Licenses</b> - Fees received to register electricians.
4345	<b>Re-Zoning Fees</b> - Fees charged for the re-zoning of property.
4361	<b>Platting Fees</b> - Fees charged for platting certain property.
4362	<b>Miscellaneous Permits</b> - Permit fees which do not fit into the other revenue categories such as special events etc.

4365	<b>Building Permits</b> -Revenue received from permits for new structure and remodeling.
4366	<b>Electrical Permits</b> -Receipts from permits to install wiring for electricity.
4367	<b>Plumbing Permits</b> -Revenue received from permits for installing new plumbing.
4368	<b>Mechanical Permits</b> -Revenue received from any business doing mechanical work.
4369	<b>Mobil Home Permits</b> -Revenue received from permits to place a mobile home within the city limits of Athens.
4372	<b>Tree Removal Permits</b> -Revenue from permits issued for inspection of sites prior to the removal of trees per ordinance.
4375	<b>Burn Permits</b> -Revenue from permits issued to individuals to burn rubbish and debris.
4376	<b>Alcohol Permits</b> - Revenue from permits issued for the sale of alcohol in the City limits.
4377	<b>Moving Permits</b> -Revenue from permits issued for moving large objects, such as houses, through the City.
4378-4379	<b>Street/Curb Cutting Fees</b> -Fees charged for street and curb cuts by individuals.
4380	<b>Building Line Variance</b> - Fees for time associated with research on building lines when a variance is requested.
4399	<b>Market Square/RV Fees</b> -Fees received from recreational vehicle parking and market vendors.
4499.1	<b>Returned Check Fees</b> -Charges for checks returned to the City due to insufficient funds or other reasons.
45XX	<b>Operating Transfers</b> - Transfers from other funds where XX equals the transferring fund number.
4601	<b>Federal Grant Revenue</b> - Grant revenue received from Federal Agencies even if passed through State Agencies.
4601.5	<b>Federal Grant Program Income</b> - Income derived from Federal Grant Revenue.
4602	<b>State Grant Revenue</b> - Grant revenue received directly from State Agencies.
4603	<b>Private Grant Revenue</b> - Grant revenue received from private non governmental entities.
4621	<b>LEOSE Training Reimbursement</b> - Training dollars received from the State Of Texas distributed from fines collected.
4622	<b>Miscellaneous Law Enforcement</b> - Money received from various State and Federal agencies for interlocal agreements and/or contracted services related to law enforcement.
4630	<b>Civil Defense Reimbursement</b> - Partial state reimbursement on salaries and supplies used by the Fire Dept. related to Civil Defense functions.
4631	<b>Water Authority Fees</b> - 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	<b>Water Revenue-Metered water usage including monthly minimums.</b>
4462	<b>Water Connections/Tap Fees-Charges for initial tap into City of Athens water system.</b>
4463	<b>Wastewater Services-Charges for wastewater service based on metered water usage.</b>
4468	<b>Bulk Water Sales-Metered water sold in bulk at different rates through fire hydrants, or other locations.</b>
4469	<b>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.</b>
4469.1	<b>Turn on Fee/Vacation - Fees for turning on water at specific location or taking meters off of vacation at customers request.</b>
4469.2	<b>Reconnect Fee - Fee for reconnecting of service after service discontinuance.</b>
4471	<b>System Fees-Impact fees on water and wastewater for customers impact on the utility systems (water and wastewater).</b>
4472	<b>Wastewater Connections/Tap Fees-Charges for initial tap into City of Athens sewer system.</b>
4475	<b>Disposal Fees/Permits-Fees for waste haulers for permits and dumping fees for disposal of septic waste.</b>
4499.1	<b>Returned Check Fees-Charges for checks returned to the City due to insufficient funds or other reasons.</b>
45XX	<b>Operating Transfers-Transfers from other funds where XX equals the transferring fund number.</b>
4601	<b>Federal Grant Revenue - Grant revenue received from Federal Agencies even if passed through State Agencies.</b>
4601.5	<b>Federal Grant Program Income - Income derived from Federal Grant Revenue.</b>
4602	<b>State Grant Revenue - Grant revenue received directly from State Agencies.</b>
4603	<b>Private Grant Revenue - Grant revenue received from private non governmental entities.</b>
4631	<b>AMWA Contract Fees-Charges for service rendered by City staff to Athens Municipal Water Authority by contract.</b>
4710	<b>Workers Compensation Reimbursement-Money received from employees for worker's comp checks turned in due to City continuing their full salary.</b>
4711	<b>Other Insurance Reimbursement-Reimbursement from miscellaneous insurance claims, etc.</b>
4799	<b>Other Reimbursing Revenue-Miscellaneous cost reimbursements from outside entities</b>

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.
- 4815      **Neches Compost Facility Sales**- Proceeds from the sale of compost by the facility the City has partnered with to remove sludge from the wastewater plants.
- 4821      **Auction Proceeds** - Collections from the sale of City vehicles and other equipment.
- 4822      **Other Insurance Reimbursement**-Reimbursement from miscellaneous insurance claims.
- 4830      **Commercial Health and Sanitation Fee**-Fee charged on commercial utility accounts not using the City approved solid waste hauler. Charges help support other services such as street cleaning, and rabies and mosquito control.
- 4898      **Cash over and Short** - Allocation of any over and short cash balances from daily cash drawer balancing.
- 4899      **Miscellaneous Revenue**-Revenues other than particular category, whose variety such that a specific revenue category is not practical.
- 4905      **Loan/Capital Lease Proceeds**-Proceeds from banks or other loaning or leasing institutions for the purchase of capital assets.
- 4930      **Donations**-Revenue donated by various individuals or organizations.
- 4930.1      **Donations-Grants** - Donations received as a part of or associated with a grant but not recorded in a separate grant fund.
- 4931      **Donations - Capital Assets** - Donations of capital assets.
- 4940      **Sale of Fixed Assets**-Gain or loss on the sale of capital assets.
- 4950      **Premiums on Bonds Sold** - To record premiums received on the sale of revenue bonds or certificates of obligation related to water and wastewater improvements.

**CITY OF ATHENS**  
**JOB CLASSIFICATION SCHEDULE**  
**Effective 10-1-2013**

**JOB TITLE/POSITION                      GRADE NUMBER                      NUMBER OF POSITIONS**

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

Animal Control Officer	Grade 13	1
Equipment Operator I	Grade 13	2
Receptionist	Grade 13	1

Plant Operator (Treat/Waste)	Grade 14	9
Mechanic II	Grade 14	1
Line Maintenance Tech.	Grade 14	6
Records Clerk	Grade 14	1

Dispatcher	Grade 15	5
Police Secretary	Grade 15	1
Evidence Technician/Parking Monitor	Grade 15	1
Equipment Operator. II	Grade 15	1

Administrative Secretary	Grade 16	1
Court Administrator	Grade 16	1
Finance Clerk	Grade 16	1
Public Health & Safety Coordinator.	Grade 16	1
Utility Billing Clerk	Grade 16	2
Crew Foreman	Grade 16	6

**CITY OF ATHENS**  
**JOB CLASSIFICATION SCHEDULE**  
**Effective 10-1-2013**

AMWA Inspector	Grade 18	1
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Building Inspector	Grade 19	1
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Tourism Coordinator	Grade 20	1
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Garage Supt.	Grade 21	1
Parks Supt.	Grade 21	1
Street Supt.	Grade 21	1
Assistant Supt.	Grade 21	3

Utility Supt.	Grade 23	1
---------------	----------	---

H R Director	Grade 26	1
--------------	----------	---

Director of Planning and Development	Grade 27	1
--------------------------------------	----------	---

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

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

TOTAL NON-CIVIL SERVICE

69

**CITY OF ATHENS**  
**JOB CLASSIFICATION SCHEDULE**  
**Effective 10-1-2013**

**Civil Service Positions**

**Fire**

Firefighter	F1	18
Lieutenant	F2	3
Captain	F3	3
Fire Marshal	F4	1
Assistant Fire Chief	F5	1

Total Fire Civil Service 26

**Police**

Police Officer	P1	12
Police Corporal	P2	5
Police Sergeant	P3	5
Police Lieutenant	P4	2
Assistant Police Chief	P5	1

Total Police Civil Service 25

OVERALL TOTAL 120 POSITIONS

NOTE: Total Non Civil Service Positions does not Include City Administrator  
 Amended 10-1-10

## **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

<b>CLASSIFICATION</b>	<b>NUMBER OF EMPLOYEES</b>
-----------------------	----------------------------

### **POLICE DEPARTMENT**

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

### **FIRE DEPARTMENT**

Assistant Fire Chief**	1
Battalion Chief/Fire Marshal	1
Fire Captains	3
Fire Lieutenants	3
Firefighters	18
Total Fire	26

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

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

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

**YEARLY**

Grade	Start 1	2	3	4	5	6	7	8	9	Maximum 10
11	22,684	23,546	24,441	25,368	26,333	27,335	28,374	29,453	30,573	31,735
12	24,099	25,018	25,966	26,956	27,981	29,043	30,149	31,295	32,483	33,720
13	25,734	26,711	27,728	28,781	29,876	31,012	32,192	33,414	34,684	36,003
14	27,413	28,454	29,536	30,659	31,825	33,035	34,290	35,594	36,946	38,352
15	29,211	30,322	31,473	32,669	33,911	35,202	36,539	37,931	39,372	40,868
16	31,141	32,322	33,551	34,828	36,150	37,525	38,952	40,431	41,970	43,565
17	33,208	34,470	35,781	37,140	38,551	40,019	41,541	43,121	44,759	46,460
18	35,426	36,772	38,169	39,622	41,127	42,691	44,315	45,998	47,749	49,562
19	37,808	39,245	40,736	42,286	43,893	45,561	47,294	49,091	50,958	52,894
20	40,291	41,824	43,411	45,062	46,775	48,553	50,400	52,314	54,303	56,368
21	43,186	44,828	46,530	48,301	50,135	52,042	54,020	56,075	58,206	60,418
22	46,057	47,810	49,627	51,514	53,472	55,505	57,616	59,806	62,077	64,439
23	49,227	51,100	53,043	55,058	57,151	59,322	61,578	63,919	66,348	68,868
24	52,917	54,929	57,017	59,183	61,435	63,769	66,193	68,710	71,321	74,032
25	56,600	58,751	60,984	63,302	65,709	68,206	70,800	73,492	76,284	79,183
26	60,990	63,310	65,716	68,213	70,804	73,497	76,290	79,190	82,199	85,323
27	65,741	68,239	70,833	73,525	76,318	79,219	82,231	85,357	88,601	91,967
28	72,315	75,064	77,916	80,878	83,953	87,143	90,455	93,893	97,460	101,166
29	79,547	82,570	85,709	88,965	92,347	95,859	99,500	103,282	107,209	111,281
32	102,905	106,814	110,875	115,089	119,462	124,003	128,715	133,607	138,683	143,954

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

The Department Employees											
YEARLY	Start										Maximum
Grade	1	2	3	4	5	6	7	8	9	10	
F-1	38,490	39,951	41,470	43,049	44,685	46,385	48,146	49,978	51,876	53,849	
F-2	41,604	43,185	44,827	46,529	48,297	50,135	52,041	54,019	56,071	58,203	
F-3	46,990	48,774	50,630	52,557	54,553	56,627	58,779	61,011	63,332	65,741	
F-4	56,039	58,167	60,379	62,675	65,057	67,529	70,097	72,760	75,526	78,394	
F-5	59,333	61,589	63,929	66,359	68,881	71,499	74,216	77,036	79,965	83,004	

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

Police Department Employees											
YEARLY	Start									Maximum	
Grade	1	2	3	4	5	6	7	8	9	10	
P-1	38,490	39,951	41,470	43,049	44,685	46,385	48,146	49,978	51,876	53,849	
P-2	41,234	42,800	44,427	46,116	47,870	49,688	51,575	53,538	55,574	57,686	
P-3	46,838	48,619	50,468	52,386	54,377	56,445	58,589	60,818	63,130	65,529	
P-4	52,227	54,213	56,274	58,412	60,633	62,937	65,330	67,813	70,390	73,066	
P-5	62,075	64,436	66,887	69,427	72,066	74,806	77,648	80,599	83,661	86,843	



## 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 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**

**2013-2014  
BUDGET**

## Table of Contents

	<u>Page</u>
Description of Operations .....	1
Property Tax Documents .....	3
Debt Service Fund .....	9
Tax Fund .....	12
Revenue Fund .....	17
Inspection Expenses .....	21

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

## **BOARD OF DIRECTORS**

**David M. Stover**  
President

**Joe Whatley**  
Vice President

**Steve Sparkman**  
Secretary

**Charles Elliott**  
Director

**Ed Gatlin**  
Director

## **Support Group**

Executive Director

Wylie Pirkle

Attorney

Martin Bennett

Administration

Pam Burton

Utilities Director

Glen Herriage

Finance Director

David Hopkins

Secretary

Pam Watson

Inspector

Bill Magee



## **The Authority**

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

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

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

## **The Governing Body**

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

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

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

<u>Title</u>	<u>Name</u>	<u>Expiration</u>	
President	David M. Stover	May	2016
Vice-President	Joe Whatley	May	2016
Secretary	Steve Sparkman	May	2016
Director	Ed Gatlin	May	2014
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**

**2013 - 2014**

## **RESOLUTION**

### **A RESOLUTION ADOPTING A TAX RATE FOR THE ATHENS MUNICIPAL WATER AUTHORITY FOR THE TAX YEAR 2013.**


**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 2013 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 10<sup>th</sup> day of September, 2013.

  
\_\_\_\_\_  
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, 2013 AND ENDING SEPTEMBER 30, 2014.**

**WHEREAS**, A budget estimate for the revenues and expenditures of said A.M.W.A for the fiscal year beginning October 1, 2013 and ending September 30, 2014 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 Seven Hundred Forty-Five Thousand, Three Hundred Fifty Dollars (\$745,350) be appropriated out of the Tax Fund for payment of expenses.


**SECTION 2:** That the sum of Ninety-Three Thousand, Six Hundred Thirty-Two Dollars (\$93,632) 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, 2013 and ending September 30, 2014.

**PASSED AND APPROVED**, this the 10<sup>th</sup> day of September, 2013.

  
\_\_\_\_\_  
ATHENS MUNICIPAL WATER AUTHORITY  
President, Board of Directors

**ATTEST:**

  
\_\_\_\_\_  
ATHENS MUNICIPAL WATER AUTHORITY  
Secretary, Board of Directors



## Henderson County Appraisal District

### BOARD OF DIRECTORS

**Dan McAfee, Chairman**  
**Jack Bailey, Vice-Chairman**  
**Cliff Bomer, Secretary/Treasurer**  
**Clyde Tinsley**  
**Scott Williams**  
**Milburn Chaney, Henderson Co. Tax A/C**

### CHIEF APPRAISER

**Bill Jackson, CTA/RPA**

**July 24, 2013**

**I, Bill Jackson, Chief Appraiser for the Henderson County Appraisal District, do hereby certify the updated 2013 value for AMWA as follows:**

**Market Value:           \$ 998,528,883**

**Taxable Value:         \$ 662,342,601**

**The above certified totals were submitted to the Tax Collector/Assessor on July 30, 2013.**

**Bill Jackson**  
**Chief Appraiser**  
**Henderson County Appraisal District**

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

Year	Taxable Valuation	Tax Rate	Tax Levy	Collections* Thru 09/30/13	Percent Collected
1982	210,000,000	0.146900	298,458	298,453	100.00%
1983	218,811,573	0.129900	264,813	264,797	99.99%
1984	264,121,708	0.117760	264,000	263,983	99.99%
1985	242,285,178	0.144174	324,977	324,961	100.00%
1986	266,741,449	0.134052	357,573	357,537	99.99%
1987	271,255,342	0.147200	399,288	399,263	99.99%
1988	294,676,858	0.140100	412,842	412,798	99.99%
1989	292,971,780	0.140100	410,453	410,430	99.99%
1990	291,535,966	0.140000	408,150	408,083	99.98%
1991	287,923,344	0.140000	403,093	403,023	99.98%
1992	283,408,535	0.147020	416,667	416,471	99.95%
1993	282,601,225	0.147020	415,480	415,313	99.96%
1994	286,815,209	0.147020	421,675	421,417	99.94%
1995	301,301,223	0.147020	442,973	442,771	99.95%
1996	324,050,933	0.144080	466,892	466,672	99.95%
1997	350,569,091	0.144000	504,819	504,600	99.96%
1998	360,378,555	0.143180	515,990	515,693	99.94%
1999	374,940,291	0.138520	519,367	519,046	99.94%
2000	411,751,093	0.124673	513,342	512,857	99.91%
2001	437,513,608	0.124673	545,461	544,597	99.84%
2002	467,729,721	0.124673	583,133	582,298	99.86%
2003	492,026,087	0.124673	613,424	612,304	99.82%
2004	517,483,942	0.124673	645,163	644,105	99.84%
2005	523,526,090	0.124673	652,696	651,403	99.80%
2006	555,060,550	0.124673	692,011	690,452	99.77%
2007	596,094,040	0.124673	743,168	741,529	99.78%
2008	629,294,650	0.124673	784,561	782,130	99.69%
2009	646,133,230	0.120993	781,776	778,321	99.56%
2010	642,619,810	0.124673	801,173	795,782	99.33%
2011	646,226,355	0.124673	805,670	795,145	98.69%
2012	651,505,578	0.124673	812,252	797,106	98.14%
2013	662,342,601	0.124673	825,762	N/A	N/A

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



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## **DEBT SERVICE FUND**

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

## Athens Municipal Water Authority

### DEBT SERVICE Operating Budget

Account No.	Account Description	2011-12 Actual	2012-13 Budget	2012-13 Est Actual	2013-14 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	2011-12 Actual	2012-13 Budget	2012-13 Est Actual	2013-14 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

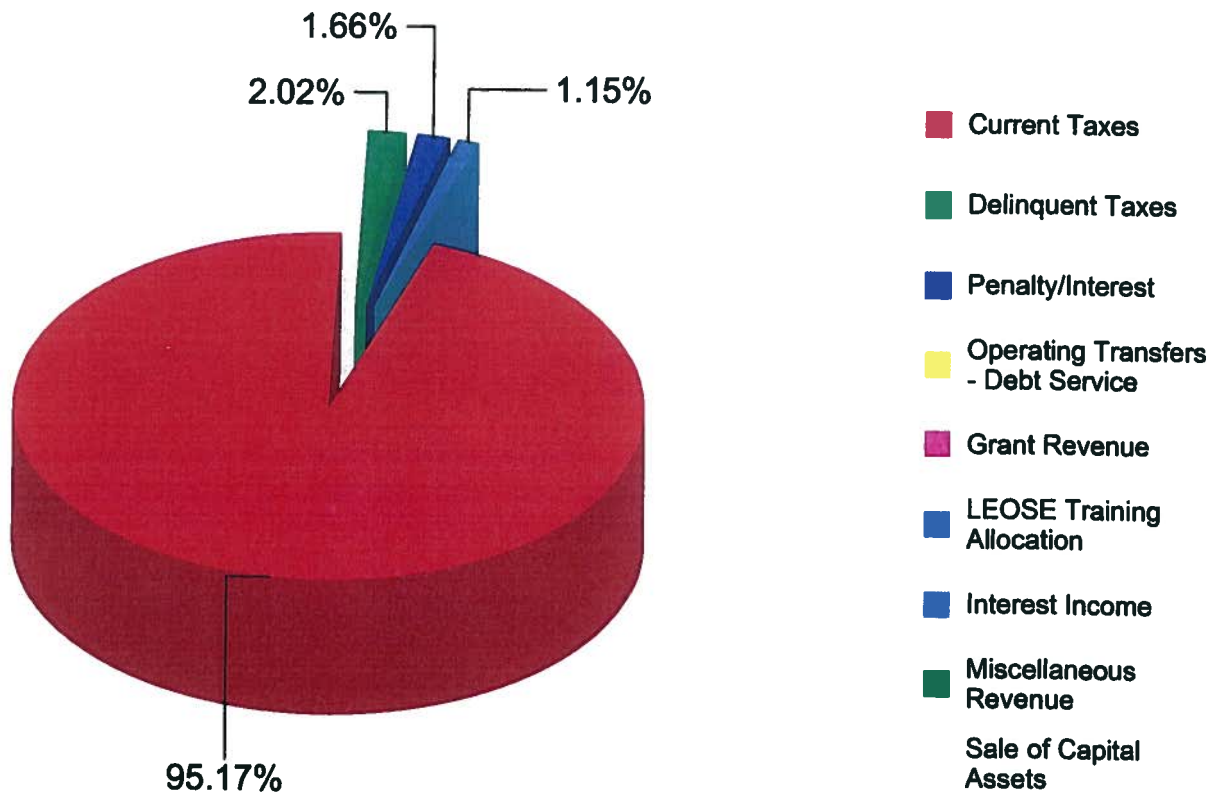
**ATHENS MUNICIPAL WATER AUTHORITY  
GENERAL DEBT SERVICE OBLIGATIONS 2013-14 FISCAL YEAR**

Description	Principal	Interest	Fiscal Agent Fees	Total	Payoff Date	Current Monthly Payment	Original Note	Principal Balance At 09/30/14
<b>Bonds</b>								
The Authority Currently Has No Bonded Indebtedness Outstanding								
<b>Capital Leases</b>								
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>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 2013-14 Budget



# Athens Municipal Water Authority

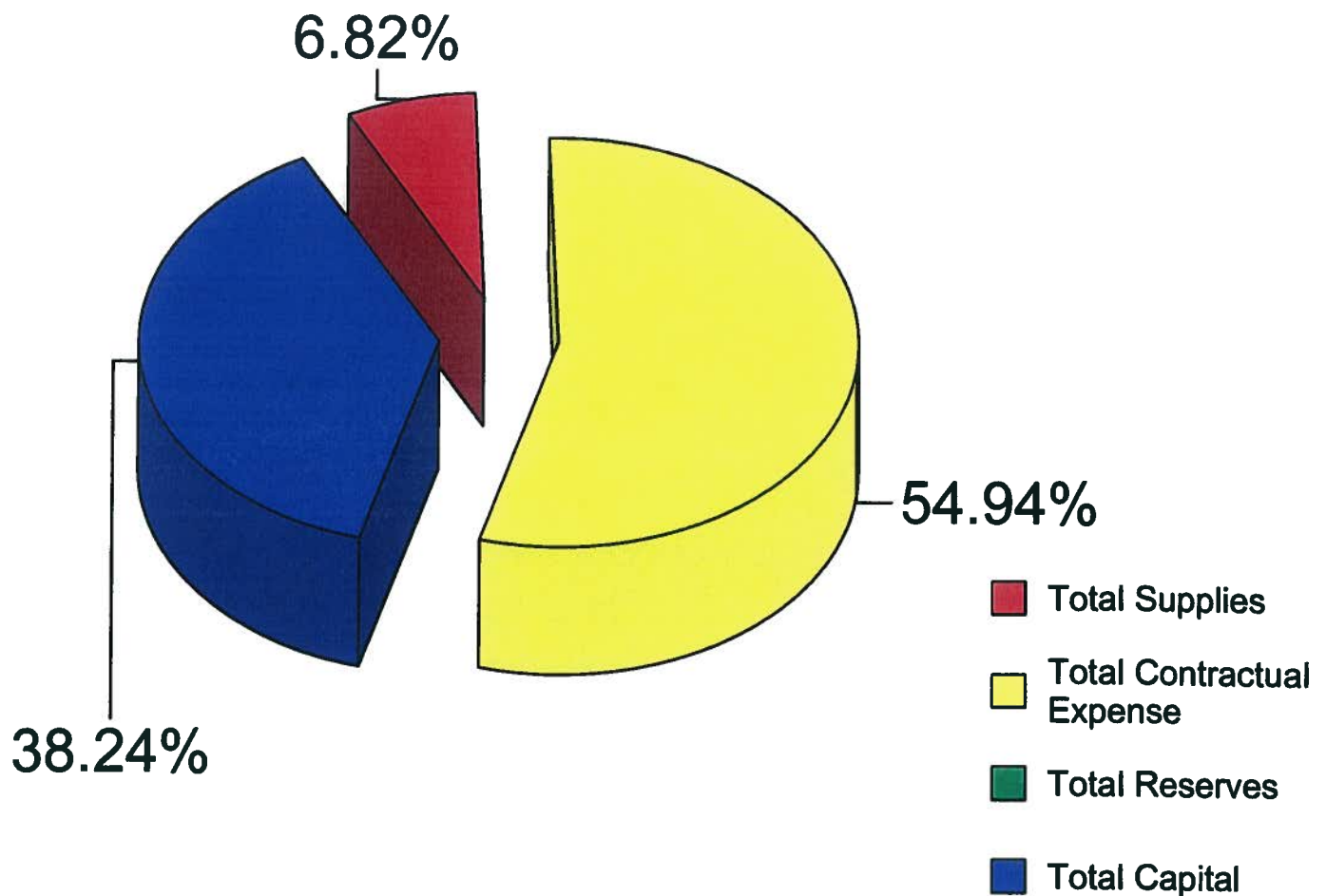
## TAX FUND Operating Budget

Account No.	Account Description	2011-12 Actual	2012-13 Budget	2012-13 Est Actual	2013-14 Budget
<b>REVENUE</b>					
4011	Current Taxes	\$778,152	\$812,252	\$796,007	\$825,762
4012	Delinquent Taxes	19,587	15,000	17,500	17,500
4015	Penalty/Interest	12,783	12,500	14,400	14,400
43W2	Operating Transfers - Debt Service				
4601	Grant Revenue				
4721	LEOSE Training Allocation				
4801	Interest Income	10,370	12,000	9,000	10,000
4901	Miscellaneous Revenue	222			
4940	Sale of Capital Assets			4,292	
Total Revenue		821,114	851,752	841,199	867,662



# Tax Fund Expenditures

## 2013-14



# Athens Municipal Water Authority

## TAX FUND Operating Budget

Account No.	Account Description	2011-12 Actual	2012-13 Budget	2012-13 Est Actual	2013-14 Budget
<b>EXPENDITURES</b>					
575-6201	Office Supplies	146	200	22	200
575-6202	Operating Supplies	18,501	29,500	29,000	29,500
575-6203	Repair and Maintenance Supplies	20,254	19,125	19,000	19,975
575-6204	Small Tools and Equipment	458	875	1,758	600
575-6205	Postage	17	50	50	50
575-6206	Subscriptions, Books, Periodicals	456	500	500	500
	<b>Total Supplies</b>	<b>39,832</b>	<b>50,250</b>	<b>50,330</b>	<b>50,825</b>
575-6300	Professional Services	51,692	175,000	90,000	125,000
575-6301	Communication	569	1,400	700	1,400
575-6302	Travel and Training		2,000		2,000
575-6303	Advertising	1,345	1,200	1,700	1,700
575-6304	Printing and Binding		200		200
575-6305	Electricity	1,503	2,100	2,000	2,400
575-6308	Repair & Maintenance Service	47,757	163,900	160,000	183,900
575-6309	Rentals				
575-6310	Other Contractual Services	359	300	300	300
575-6312	Audit Expense	4,200	4,500	4,500	4,725
575-6313	Outside Legal Expense		10,000		10,000
575-6314	Insurance Expense	11,948	12,000	10,556	12,000
575-6316	Management Expense	30,000	30,000	30,000	30,000
575-6320	Federal/State Licensing		1,000	100	1,000
575-6321	Tax Collection Fee	6,882	7,000	7,000	7,000
575-6322	Appraisal Expense	15,420	16,000	16,000	17,000
575-6332	Water Board Meeting Exp		400		400
575-6333	Election Expense	10,032	7,500	0	7,500
575-6399	Miscellaneous	100	3,000	200	3,000
	<b>Total Contractual Expense</b>	<b>181,809</b>	<b>437,500</b>	<b>323,056</b>	<b>409,525</b>
575-6505	Contingency				
	<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
575-6501	Land				
575-6502	Buildings				
575-6503	Impr. O/Than Buildings	44,506			185,000
575-6504	Machinery & Equipment		110,000	27,000	75,000
575-6506	Vehicles		25,000		25,000
675-6508	Computer Equipment				
575-6530	Public Facilities: Water/Wastewater	1,308,922	505,000	500,000	
575-6531	Future Water Sources				
	<b>Total Capital</b>	<b>1,353,428</b>	<b>640,000</b>	<b>527,000</b>	<b>285,000</b>
575-6810	Bad Debt Expense	175			
	<b>Total Expenditures</b>	<b>1,575,245</b>	<b>1,127,750</b>	<b>900,386</b>	<b>745,350</b>

**Athens Municipal Water Authority**  
**Tax Fund**  
**Request For 2013 - 2014 Budget Year**

<b>575-6202 - Operating Supplies</b>	<b>\$ 29,500</b>
1. Fluoride	\$ 29,500
<b>575-6203 - Repair And Maintenance Supplies</b>	<b>\$ 19,975</b>
1. Chlorine analyzers maintenance	\$ 375
2. Chlorine & Ammonia repair parts	\$ 500
3. Replace Two Caustic Pumps	\$ 2,800
4. Replace One Cl2 Injector	\$ 1,600
5. Replace Three Cl2 Rotometers	\$ 1,500
6. Calibration of online turbidity meters	\$ 1,700
7. Misc. repair parts	\$ 11,500
<b>575-6204 - Small Tools and Equipment</b>	<b>\$ 600</b>
1. Misc. Repair tools	\$ 600
<b>575-6300 -Professional Services</b>	<b>\$ 125,000</b>
1. Well Farm Planning Consultant	\$ 25,000
2. Engineering misc.	\$ 35,000
3. Survey, easements, and misc.	\$ 15,000
4. Legal and other professional services	\$ 50,000
<b>575-6308 - Repair And Maintenance Services</b>	<b>\$ 183,900</b>
1. Lab equipment maintenance	\$ 5,200
2. Install new level transducer in old Clearwell	\$ 10,000
3. Recondition #1 Filter Transfer Pump (New Side)	\$ 3,700
4. Misc. Repairs by contractors	\$ 20,000
5. Lagoon sludge pumping and hauling	\$ 100,000
6. Mowing & plowing (Franks/Powder River/Spill Way)	\$ 20,000
7. Seeding, fertilize, and water spillway	\$ 10,000
8. Sunset Park clearing and mowing	\$ 15,000
<b>575-6320 - Federal/State Licencing</b>	<b>\$ 1,000</b>
1. State permitting	\$ 1,000

**Athens Municipal Water Authority**  
**Tax Fund**  
**Request For 2013 - 2014 Budget Year**

<b>575-6504 - Machinery And Equipment</b>	<b>\$ 75,000</b>
1. Up grade to SCADA system for continuous monitoring	\$ 75,000
<b>575-6506 - Vehicles</b>	<b>\$ 25,000</b>
1. Inspection/Patrol Boat and/or Motor	\$ 25,000
<b>575-6503 - Impr. Other than Buildings</b>	<b>\$ 185,000</b>
1. Fencing and Road behind Lake Athens Dam	\$ 185,000

**Athens Municipal Water Authority**  
**2013-14**  
**Account Break Down**

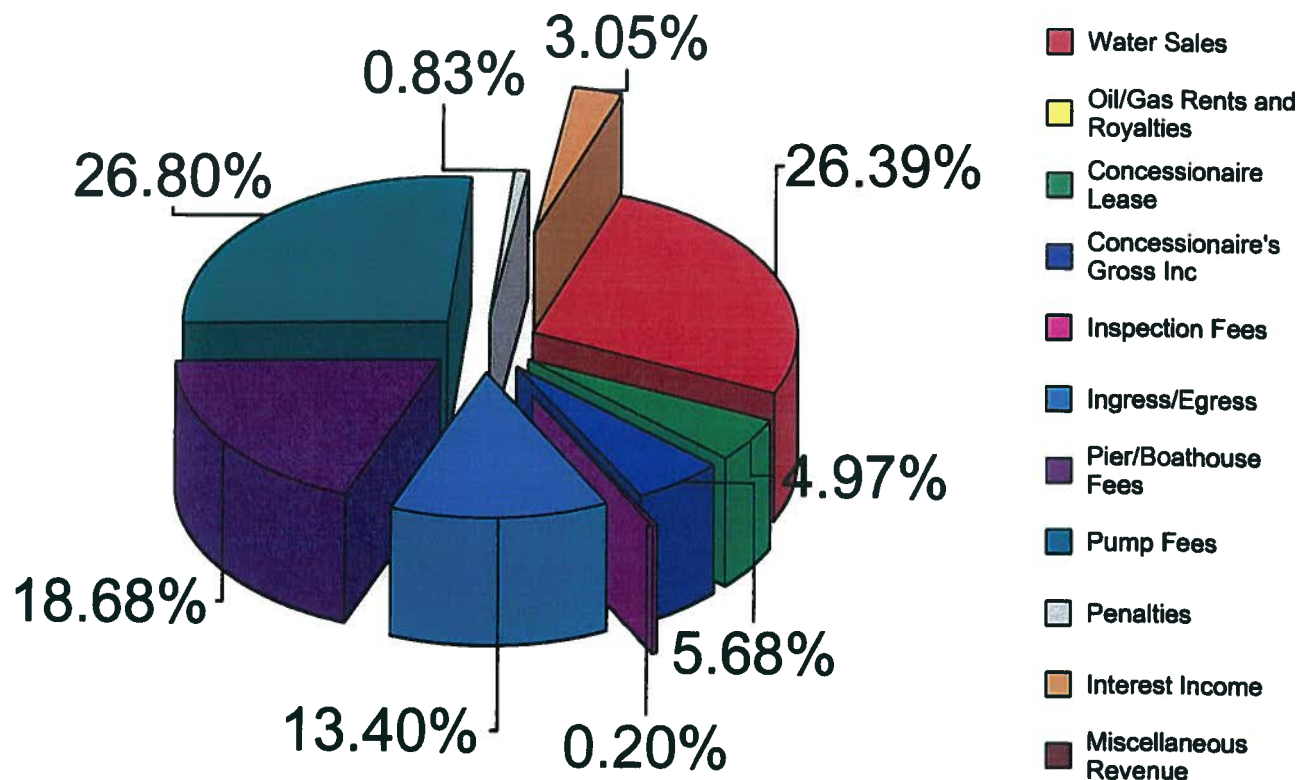
- 6201- Office Supplies** - office stationary, staples, paperclips, adding machine tape, computer paper, file folders, computer disks, high lighters, desk calendar and planner, tape, and etc.
- 6202- Operating Supplies** - Fluoride
- 6203 - Repair and Maintenance** - Repairs to on-line equipment, valves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

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

## **REVENUE FUND**

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

# Revenue Fund Income 2013-14



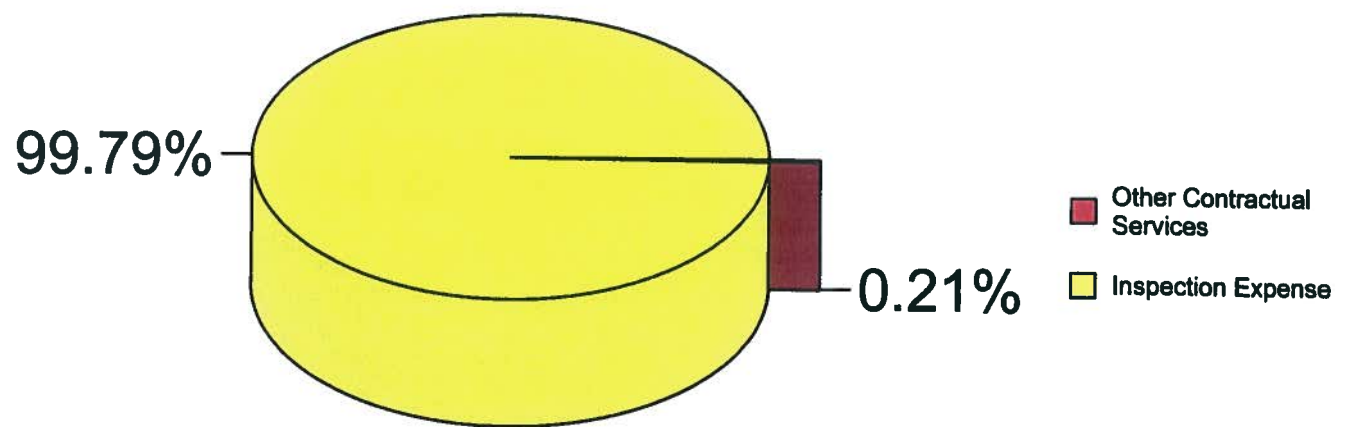


# Athens Municipal Water Authority

## REVENUE FUND Operating Budget

Account No.	Account Description	2011-12 Actual	2012-13 Budget	2012-13 Est Actual	2013-14 Budget
<b>REVENUE</b>					
4101	Water Sales	62,731	55,000	58,000	65,000
4363	Oil/Gas Rents and Royalties				
4363-1	Concessionaire Lease	11,884	12,250	12,136	12,250
4363-2	Concessionaire's Gross Inc	14,173	15,800	12,216	14,000
4380	Inspection Fees	1,338	1,000	500	500
4381	Ingress/Egress	32,609	33,000	32,767	33,000
4382	Pier/Boathouse Fees	45,540	46,000	46,148	46,000
4383	Pump Fees	65,479	65,500	65,711	66,000
4384	Penalties	2,032	2,050	1,833	2,050
4901	Interest Income	6,461	7,000	7,000	7,500
4977	Miscellaneous Revenue	10			
Total Revenue		<u>242,256</u>	<u>237,600</u>	<u>236,311</u>	<u>246,300</u>

# Revenue Fund Expenditures 2013-14



# Athens Municipal Water Authority

## REVENUE FUND Operating Budget

Account Number	Account Description	2011-12 Actual	2012-13 Budget	2012-13 Est Actual	2013-14 Budget
<b>EXPENDITURES</b>					
575-6201	Office Supplies				
575-6300	Professional Services				
575-6310	Other Contractual Services	149	200	100	200
575-6315	Inspection Expense	64,844	89,686	70,146	93,432
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				
	<b>Total Expenditures</b>	<b>64,994</b>	<b>89,886</b>	<b>70,246</b>	<b>93,632</b>

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

**2013-14**

Account Number	Description	Prior Year Actual	2012-13 *YE Budget	2012-13 Est.Actual	2013-14 Budget
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## AMWA INSPECTION

### **PERSONAL SERVICES**

567-6100	Longevity	88	136	136	184
567-6101	Salaries	36,536	38,606	38,606	40,876
567-6102	Overtime		2,000		2,000
567-6103	FICA	2,760	3,258	3,071	3,436
567-6104	Group Insurance	6,558	7,177	6,874	7,470
567-6105	Retirement	6,993	8,326	7,850	9,261
567-6106	Workers Compensation	292	323	261	325
567-6109	Incentive Pay	992	1,140	720	1,140
567-6110	Vacation Buy Back				
567-6111	Accrued Vacation Payout				
567-6112	Accrued Sick Leave (Civil Service)				
567-6113	Holiday Premium Pay	645	700	688	720
567-6114	Accrued Compensatory Time Pay				

<b>TOTAL PERSONNEL SERVICES</b>	<b>54,864</b>	<b>61,666</b>	<b>58,206</b>	<b>65,412</b>
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### **SUPPLIES**

567-6201	Office Supplies	73	150	125	150
567-6202	Operating Supplies	947	2,000	615	2,000
567-6203	Repair & Maint Supplies	648	2,500	350	2,500
567-6204	Small Tools & Equipment	214	2,700	2,690	2,700
567-6205	Postage	206	350	50	350
567-6206	Subscriptions,Books,Periodicals		50		50
567-6207	Fuel	4,804	6,900	6,100	6,900
567-6208	Computer Software		250	80	250

<b>TOTAL SUPPLIES</b>	<b>6,892</b>	<b>14,900</b>	<b>10,010</b>	<b>14,900</b>
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### **CONTRACTUAL SERVICES**

567-6300	Professional Services	1,854	9,000	1,000	9,000
567-6301	Communication	321	750	410	750
567-6302	Travel and Training	98	350	100	350
567-6303	Advertising		50		50
567-6305	Electricity	344	250	150	250
567-6308	Repair and Maintenance	465	2,500	250	2,500
567-6309	Rentals		200		200
567-6310	Other Contractual Services	6	20	20	20
567-6399	Miscellaneous				

<b>TOTAL CONTRACTUAL SERVICES</b>	<b>3,088</b>	<b>13,120</b>	<b>1,930</b>	<b>13,120</b>
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### **CAPITAL**

567-6506 Vehicles

**TOTAL CAPITAL**

<b>TOTAL EXPENDITURES</b>	<b>64,844</b>	<b>89,686</b>	<b>70,146</b>	<b>93,432</b>
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\*Includes amendments during fiscal year.

**AMWA  
DEPT. 67  
Line Item detail for 2014 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  
2013-2014 Budget  
Revenues**

<b>Revenues</b>	<b>2012-13 Revenue</b>	<b>2013-14 Revenue</b>
Sales Tax	\$ 1,140,000	\$ 1,250,000
Interest Income	\$ 8,000	\$ 2,000
Lease Payment from BMC	\$ 600	\$ 600
Note Repayment from BMC	\$ 6,000	\$ 6,000
Note Repayment from Purselley	\$ 6,375	\$ 7,500
Note Repayment OTE	\$ 13,752	\$ 13,752
Note Repayment MCS	\$ 11,340	\$ 11,340
Note Repayment from Extreme Engineering	\$ 56,270	\$ 56,270
201 W Corsicana Tenant Revenue	\$ 27,000	\$ 27,000
<b>Total Revenues</b>	<b>\$ 1,269,337</b>	<b>\$ 1,374,462</b>

Approved 9/09/13, per Council action.

*mw*



**Athens Economic Development Corporation  
2013-14 Expenditure Summary Budget**

<b>Expenditure Summary</b>	<b>2012-13</b>	<b>2013-14</b>
Business Park Maintenance	\$1,500	\$3,000
Business Retention/Development	\$92,000	\$61,000
Economic Development Projects	\$864,483	\$1,081,139
Equipment/Software	\$2,000	\$18,000
Long Term Debt 201 W. Corsicana	\$50,340	\$50,340
Marketing	\$98,800	\$123,850
Operations - General	\$47,000	\$45,500
Oerations - 201 W Corsicana	\$47,650	\$36,600
Personnel	\$210,924	\$212,277
Professional Services	\$58,000	\$38,000
<b>Total Expenditures</b>	<b>\$1,472,697</b>	<b>\$1,669,706</b>

**Athens Economic Development Corporation**  
**2013-14 Business Park Property Maintenance Budget**

<b>AEDC Industrial &amp; Property Maintenance</b>	<b>2012-13</b>	<b>2013-14</b>
<b>Landscaping &amp; Maintenance</b>	<b>\$ 1,500</b>	<b>\$ 3,000</b>
<b>Total Park Maintenance.</b>	<b>\$ 1,500</b>	<b>\$ 3,000</b>

Mowing/weed eating for  
for the 6 acres on Flat Creek

**Athens Economic Development Corporation  
2013-2014 Budget  
Business Development**

<b>Business Development</b>	<b>2012-13</b>	<b>2013-14</b>
<b>CEO Luncheons*</b>	<b>\$ 3,000</b>	<b>\$ 5,000</b>
<b>Seminars/Summit</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b>Business Retention Survey</b>		<b>\$ 5,000</b>
<b>Business Training Fund</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>
<b>Entrepreneur Program</b>	<b>\$ 50,000</b>	<b>\$ 32,000</b>
<b>TMAC Lean Mfg Training</b>	<b>\$ 20,000</b>	
<b>Total Business Retention</b>	<b>\$ 92,000</b>	<b>\$ 61,000</b>

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

**Athens Economic Development Corporation  
2013-14 Economic Development Projects Budget**

**Economic Development Projects**

	<b>Budget <u>2013-14</u></b>
Abby Development -	\$ 75,000
Entrepreneur Grant	\$ 50,000
Extreme USDA	\$ 87,545
Extreme Training Grant	\$ 50,000
Med-Logics	\$ 402,400
ORCA - Champion	\$ 17,198
Champion Homes	\$ 77,500
Ag Power	\$ 106,500
Hurst Properties	\$ 8,553
Argon Medical	\$ 106,443
Steelway International	\$ 100,000
<hr/>	
<b>Total Projects</b>	<b><u>\$ 1,081,139</u></b>

***Athens Economic Development Corporation***  
***2013- 14 Equipment Software Budget***

<b>Equipment &amp; Software</b>	<b>2012-13</b>	<b>2013-14</b>
<b>Equipment</b>	<b>\$ 500</b>	<b>\$ 16,000</b>
<b>Software</b>	<b>\$ 1,500</b>	<b>\$ 2,000</b>
<b>Total</b>	<b>\$ 2,000</b>	<b>\$ 18,000</b>

# Marketing Budget Plan

Last updated: 7/16/2013

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<b>Marketing Communications</b>													
Email Lists	1,250												\$2,500
Advertising		500		500	300		400	1,250			1,750		4,000
Joint Advertising		4,500						550					9,000
Web site - Maintenance, Update, Hosting	250	250		250		250		4,500				250	2,500
Software - Google, Constant Contact									1,000	250			1,000
Internet marketing	100	100	100	100	100	100	500	100	100	500	100	100	1,200
Promotional Give aways				1,500		1,000	1,000		1,000	100			3,500
Collateral - Banner and brochure		1,000						500					2,500
Public relations - Fly the Flag Articles			4,500			4,500			4,500		4,500		18,000
Radio Advertising	200	200	200	200	200	200	200	200	200	200	200		2,400
Community Relations	300		500		1,000			500		450		1,000	3,750
Athens Partnership Events	500			500			500				500		2,000
<b>Marketing Communications Total</b>	<b>\$2,600</b>	<b>\$6,650</b>	<b>\$6,300</b>	<b>\$3,050</b>	<b>\$2,600</b>	<b>\$5,050</b>	<b>\$2,700</b>	<b>\$7,600</b>	<b>\$6,800</b>	<b>\$1,600</b>	<b>\$2,650</b>	<b>\$6,050</b>	<b>\$82,350</b>
<b>Cooperative and Direct Marketing</b>													
NETEA	5,500		333	5,500		333	5,500		334	5,500			\$23,000
IAMC	1,500						1,500			2,000			\$5,000
ONCOR		2,000		500	2,000				2,000				\$6,500
Team Texas				3,000	1,000				1,000				\$5,000
Texas 1									1,000				\$1,000
DFW Marketing Team					1,000	500		1,000					\$3,500
I-20	3,000												\$4,000
MID TX	4,000												\$4,000
CONSULTANTS FORUM's					1,000								\$4,000
ICSC		1,500					3,000	5,500					\$7,000
Marketing Trips						2,000			2,000		2,000		\$6,000
<b>Channels Total</b>	<b>\$14,000</b>	<b>\$3,500</b>	<b>\$333</b>	<b>\$9,000</b>	<b>\$6,000</b>	<b>\$2,833</b>	<b>\$10,000</b>	<b>\$6,500</b>	<b>\$7,334</b>	<b>\$7,500</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$71,500</b>
<b>Total Marketing Budget</b>	<b>\$18,600</b>	<b>\$10,050</b>	<b>\$6,633</b>	<b>\$12,050</b>	<b>\$7,600</b>	<b>\$7,883</b>	<b>\$12,700</b>	<b>\$14,100</b>	<b>\$14,134</b>	<b>\$9,000</b>	<b>\$4,550</b>	<b>\$6,050</b>	<b>\$123,850</b>

Target Emails to potential businesses  
Chamber, Maps, directory listings  
Coop with Tourism in Texas Monthly, two times

Annual fees for renewal  
Fees for constant contact marketing  
Pens, Tape measures, bags  
Trade show banners  
Monthly features in Fly the Flag  
Promoting awareness on Athens  
Used to spotlight local events and BREP  
Athens Partnership Center

4 Marketing trips and travel  
Attend 2 IAMC Fall Forums - Corp RE and consultants  
Attend 3 trade shows with Oncor  
Annual Membership, event sponsorships, Showcase event  
Annual dues  
Dues, Site Selector Events  
Dallas Broker Event, NTCAR, MDM, Modex  
Dues and 1 trade event  
Attend 1 Roundtable, 1 Consultants Forum  
Attend ICSC Texas and ICSC RECON  
Direct Trips to meet with businesses and site consultants

**Athens Economic Development Corporation  
2013-14 Operating Budget**

<b>Operating Expenses</b>	<b>2012-13</b>	<b>2013-14</b>
Directors Errors & Omissions Liability Insurance	\$ 4,500	\$ 5,000
Insurance: Property/Liability/Workers Comp	\$ 2,500	\$ 4,100
IT Support	\$ 2,000	\$ 2,000
Legal Advertising	\$ 500	\$ 1,000
Membership dues	\$ 4,500	\$ 4,500
Miscellaneous	\$ 1,000	\$ 1,000
Mobile Phone	\$ 1,200	\$ 1,200
Office Supplies	\$ 6,000	\$ 6,000
Shipping: Pitney Bowes, shipping, postage	\$ 3,500	\$ 3,000
Seminars/Training	\$ 4,000	\$ 3,000
Subscriptions/reference	\$ 3,000	\$ 1,500
Temporary Work	\$ 2,000	\$ 2,000
Travel	\$ 4,000	\$ 4,000
Xerox: Copy Machine	\$ 8,300	\$ 7,200
<b>Total operating expenses</b>	<b>\$ 47,000</b>	<b>\$ 45,500</b>



**Athens Economic Development Corporation**  
**2013-2014 Budget**  
**201 W. Corsicana Operations Expenditures**

**201 West Corsicana Operations Budget**

	<u>2012-13</u>	<u>2013-14</u>
Electricity	\$ 12,000	\$ 11,250
Telecommunications	\$ 9,000	\$ 8,000
Water/Sewer	\$ 1,750	\$ 1,750
Janitorial	\$ 15,000	\$ 10,200
Security	\$ 1,100	\$ 1,100
Pest Control	\$ 800	\$ 800
Insurance	\$ 4,500	
Windows	\$ 500	\$ 500
Maintenance: AC/Roof/Landscape/other	\$ 3,000	\$ 3,000
	<hr/>	<hr/>
	\$ 47,650	\$ 36,600

**Athens Economic Development Corporation  
2013-14 Personnel**

Personnel	2012-13		2013-14	
	\$	210,924	\$	212,277
President/CEO				
Salary	\$	100,000	\$	100,000
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	\$	1,786	\$	1,786
Retirement	\$	26,044	\$	26,044
State UTA	\$	234	\$	234
	\$	157,886	\$	157,886
Executive Assistant				
Salary and Wages Administrative Assistant	\$	35,000	\$	36,050
Health Insurance allowance	\$	6,000	\$	6,000
FICA @ .062	\$	2,542	\$	2,607
Medicare Part B @ .0145	\$	595	\$	610
Retirement	\$	8,667	\$	8,889
State UTA	\$	234	\$	234
	\$	53,038	\$	54,390

**Athens Economic Development Corporation  
2013-14  
Professional Services Budget**

	<b>2012-13</b>	<b>2013-14</b>
<b>Professional Services</b>		
Audit	\$ 4,000	\$ 4,000
Certified Retirement Community	\$ 5,000	
Legal fees	\$ 15,000	\$ 8,000
Office Accounting	\$ 1,000	\$ 1,000
Labor Skills Analysis Survey	\$ 25,000	
Surveying/Appraisal/Engineering	\$ 8,000	\$ 25,000
<b>Total Professional Services</b>	<b>\$ 58,000</b>	<b>\$ 38,000</b>