

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

**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
----------------	-------------	----------------	----------------	-----------------	----------------

**MUNICIPAL COURT TECHNOLOGY FEES REVENUE**

<b>COURT/PUBLIC SAFETY</b>					
<b>4201.6</b>	<b>MUNICIPAL COURT TECH. FEES</b>	<b>4,333</b>	<b>4,300</b>	<b>4,300</b>	<b>4,300</b>
	<b>Total Court/Public Safety</b>	<b>4,333</b>	<b>4,300</b>	<b>4,300</b>	<b>4,300</b>
<b>OTHER NON-OPERATING</b>					
<b>4801</b>	<b>Interest</b>	<b>26</b>	<b>30</b>	<b>30</b>	<b>30</b>
	<b>Total Other Non-Operating</b>	<b>26</b>	<b>30</b>	<b>30</b>	<b>30</b>
	<b>TOTAL REVENUES</b>	<b>4,359</b>	<b>4,330</b>	<b>4,330</b>	<b>4,330</b>

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

**MUNICIPAL COURT TECHNOLOGY FUND EXPENDITURES**

**SUPPLIES**

550-6201	Office Supplies				
550-6203	Repair and Maintenance Supplies				
550-6204	Small Tool and Equipment				<b>3,500</b>
	<b>Total Supplies</b>				<b><u>3,500</u></b>

**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
	<b>Total Contractual Services</b>	<b>4,769</b>	<b>5,000</b>	<b>4,810</b>	<b>4,810</b>

**LONG TERM DEBT**

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

**CAPITAL OUTLAY**

550-6508	Computer Equipment				
----------	--------------------	--	--	--	--

<b>TOTAL EXPENDITURES</b>		<b>4,769</b>	<b>5,000</b>	<b>4,810</b>	<b>8,310</b>
---------------------------	--	--------------	--------------	--------------	--------------

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

### 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
----------------	-------------	----------------	--------------------	--------------------	----------------

### 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>			14,056	

#### 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>	2,750	80,000	31,660	

#### 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>	133,084			

#### OPERATING TRANSFERS

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

	<b>TOTAL EXPENDITURES</b>	135,834	80,000	45,715	
--	---------------------------	---------	--------	--------	--

\*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 **Ad Valorem Taxes: Current** - Revenues received from property tax assessed rate per \$100. valuation.
- 4012 **Ad Valorem Taxes: Delinquent** - Revenues received from property tax assessed in prior years.
- 4015 **Penalty & Interest** - Fee charged for late payment of property tax.
- 4021 **State Sales Tax** - 8.25% gross receipts tax paid to state on sales of merchandise by licensed business within the City. The City receives 2.00% of this total and forwards ½ cent to the Athens Economic Development Corporation.
- 4022 **State Mixed Drink Tax** - 14% gross receipts tax paid to state on sale of alcohol beverages by licensed businesses of which the City receives 10.7143%.
- 4100 **Franchise Fees** - Money received from utility companies based on their yearly receipts.
- 4121 **Refuse Collection Fees** - Revenue received from private refuse company for billing, collection and street rental.
- 4201 **Misdemeanor Fines/Other Court Fees** - Revenue collected in payment of misdemeanor fines, appearance bonds etc.
- 4201.1 **Parking Meter Receipts** - Revenue received from downtown parking meters.
- 4201.2 **Court Service Fees** - 10% administrative fee for collecting state tax on various fines.
- 4201.3 **Time Payment Fees** - Revenue received from fee for time payments on fines.
- 4201.4 **Failure to Appear Fees** - Revenue received from fee for failure to appear for court date.
- 4201.5 **Child Safety Restraint Fees** - Revenue received from fee for failing to restrain child in safety seat.
- 4201.7 **Restitution Fees Retained** - Revenue retained through the court for restitution.
- 4201.8 **Judicial Fees Retained** - Judicial fees retained through municipal court as defined by State law.
- 4201.9 **Juror Reimbursement Fees** - Juror fees retained by the City through municipal court.
- 4230 **Fingerprinting Fees** - Fees charged for fingerprinting service to individuals.
- 4240 **Brady Bill Fees** - Fees charged for running background checks for gun licenses.
- 4302 **Electrician Licenses** - Fees received to register electricians.
- 4345 **Re-Zoning Fees** - Fees charged for the re-zoning of property.
- 4361 **Platting Fees** - Fees charged for platting certain property.
- 4362 **Miscellaneous Permits** - Permit fees which do not fit into the other revenue categories such as special events etc.

- 4365        **Building Permits**-Revenue received from permits for new structure and remodeling.
- 4366        **Electrical Permits**-Receipts from permits to install wiring for electricity.
- 4367        **Plumbing Permits**-Revenue received from permits for installing new plumbing.
- 4368        **Mechanical Permits**-Revenue received from any business doing mechanical work.
- 4369        **Mobil Home Permits**-Revenue received from permits to place a mobile home within the city limits of Athens.
- 4372        **Tree Removal Permits**-Revenue from permits issued for inspection of sites prior to the removal of trees per ordinance.
- 4375        **Burn Permits**-Revenue from permits issued to individuals to burn rubbish and debris.
- 4376        **Alcohol Permits**- Revenue from permits issued for the sale of alcohol in the City limits.
- 4377        **Moving Permits**-Revenue from permits issued for moving large objects, such as houses, through the City.
- 4378-4379    **Street/Curb Cutting Fees**-Fees charged for street and curb cuts by individuals.
- 4380        **Building Line Variance** - Fees for time associated with research on building lines when a variance is requested.
- 4399        **Market Square/RV Fees**-Fees received from recreational vehicle parking and market vendors.
- 4499.1       **Returned Check Fees**-Charges for checks returned to the City due to insufficient funds or other reasons.
- 45XX        **Operating Transfers** - Transfers from other funds where XX equals the transferring fund number.
- 4601        **Federal Grant Revenue** - Grant revenue received from Federal Agencies even if passed through State Agencies.
- 4601.5       **Federal Grant Program Income** - Income derived from Federal Grant Revenue.
- 4602        **State Grant Revenue** - Grant revenue received directly from State Agencies.
- 4603        **Private Grant Revenue** - Grant revenue received from private non governmental entities.
- 4621        **LEOSE Training Reimbursement** - Training dollars received from the State Of Texas distributed from fines collected.
- 4622        **Miscellaneous Law Enforcement** - Money received from various State and Federal agencies for interlocal agreements and/or contracted services related to law enforcement.
- 4630        **Civil Defense Reimbursement** - Partial state reimbursement on salaries and supplies used by the Fire Dept. related to Civil Defense functions.
- 4631        **Water Authority Fees** - Management fees collected from the Athens Municipal Water Authority in payment for accounting, administration, and field operation management

performed by City staff.

- 4633 **County Fire Protection Services** - Reimbursement from Henderson County for fire protection provided by the City in the County by contract.
- 4710 **Workers Compensation Reimbursement**-Money received from employees for worker's comp checks turned in due to City continuing their full salary.
- 4711 **Other Insurance Reimbursement**-Reimbursement from miscellaneous insurance claims, etc.
- 4740 **Health & Safety Reimbursement** - Reimbursement from citizens for the City costs related to the demolition of houses, mowing weeds etc.
- 4770 **Grants Reimbursement** - Reimbursement from special revenue grant funds for expenditures not credited back to expense accounts.
- 4799 **Other Reimbursing Revenue**-Miscellaneous cost reimbursements from outside entities such as for hazardous material spills, etc.
- 4801 **Interest Earned**-Money earned on invested funds.
- 4810 **Lease: Parking Lot** - Fees collected from lease of spaces in City parking lots.
- 4820 **Compost Site Fees** - Fees collected for disposal of waste at the City's drop off site.
- 4821 **Auction Proceeds** - Collections from the sale of City vehicles and other equipment.
- 4898 **Cash over and Short** - Allocation of any over and short cash balances from daily cash drawer balancing.
- 4899 **Miscellaneous Revenue**-Revenues other than particular category, whose variety such that a specific revenue category is not practical.
- 4910 **Bond Proceeds**-Revenue for sale of bonds.
- 4920 **Note Proceeds**-Revenue from short term borrowing.
- 4930 **Donations**-Revenue donated by various individuals or organizations.
- 4940 **Sale of Capital Assets** - Proceeds from the sales of City owned fixed assets.

## UTILITY FUND REVENUE DEFINITIONS

- 4461 **Water Revenue**-Metered water usage including monthly minimums.
- 4462 **Water Connections/Tap Fees**-Charges for initial tap into City of Athens water system.
- 4463 **Wastewater Services**-Charges for wastewater service based on metered water usage.
- 4468 **Bulk Water Sales**-Metered water sold in bulk at different rates through fire hydrants, or other locations.
- 4469 **Inspection/Transfer Fee** -Fees for initial inspection of site for water usage and turning on of water at the location. Also transfer fees for transferring service between locations.
- 4469.1 **Turn on Fee/Vacation** - Fees for turning on water at specific location or taking meters off of vacation at customers request.
- 4469.2 **Reconnect Fee** - Fee for reconnecting of service after service discontinuance.
- 4471 **System Fees**-Impact fees on water and wastewater for customers impact on the utility systems (water and wastewater).
- 4472 **Wastewater Connections/Tap Fees**-Charges for initial tap into City of Athens sewer system.
- 4475 **Disposal Fees/Permits**-Fees for waste haulers for permits and dumping fees for disposal of septic waste.
- 4499.1 **Returned Check Fees**-Charges for checks returned to the City due to insufficient funds or other reasons.
- 45XX **Operating Transfers**-Transfers from other funds where XX equals the transferring fund number.
- 4601 **Federal Grant Revenue** - Grant revenue received from Federal Agencies even if passed through State Agencies.
- 4601.5 **Federal Grant Program Income** - Income derived from Federal Grant Revenue.
- 4602 **State Grant Revenue** - Grant revenue received directly from State Agencies.
- 4603 **Private Grant Revenue** - Grant revenue received from private non governmental entities.
- 4631 **AMWA Contract Fees**-Charges for service rendered by City staff to Athens Municipal Water Authority by contract.
- 4710 **Workers Compensation Reimbursement**-Money received from employees for worker's comp checks turned in due to City continuing their full salary.
- 4711 **Other Insurance Reimbursement**-Reimbursement from miscellaneous insurance claims, etc.
- 4799 **Other Reimbursing Revenue**-Miscellaneous cost reimbursements from outside entities

such as hazardous material spills, etc.

- 4801 **Interest Earned**-Money earned on invested funds.
- 4802 **Discounts Earned**-Revenue for the early payment of state sales tax collected on the City's solid waste contract.
- 4803 **Penalty Receipts**-Penalty charges assessed on utility accounts when payments become past due.
- 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
----------------	----------	---

Building Inspector	Grade 19	1
--------------------	----------	---

Tourism Coordinator	Grade 20	1
---------------------	----------	---

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

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

## POLICE DEPARTMENT

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

## FIRE DEPARTMENT

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

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

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

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

**YEARLY**

Grade	Start 1	2	3	4	5	6	7	8	9	Maximum 10
11	22,684	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**

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

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

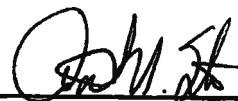
**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ATHENS MUNICIPAL WATER AUTHORITY OF ATHENS, TEXAS:**

**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:**

<b>Market Value:</b>	<b>\$ 998,528,883</b>
<b>Taxable Value:</b>	<b>\$ 662,342,601</b>

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

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

**THIS PAGE LEFT BLANK INTENTIONALLY**

**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.

**THIS PAGE LEFT BLANK INTENTIONALLY**

## **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				
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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
-------------	---------------------	----------------	----------------	--------------------	----------------

### EXPENDITURES

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

Total Expense	0	0	0	0
---------------	---	---	---	---

The Authority Has No Outstanding Indebtedness



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

Description	Principal	Interest	Fiscal Agent Fees	Total	Payoff Date	Current Monthly Payment	Original Note	Principal Balance At 09/30/14
-------------	-----------	----------	-------------------	-------	-------------	-------------------------	---------------	-------------------------------

**Bonds**

The Authority Currently Has No Bonded Indebtedness Outstanding

**Capital Leases**

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

The Authority Currently Has No Capital Leases or Notes Payable Outstanding

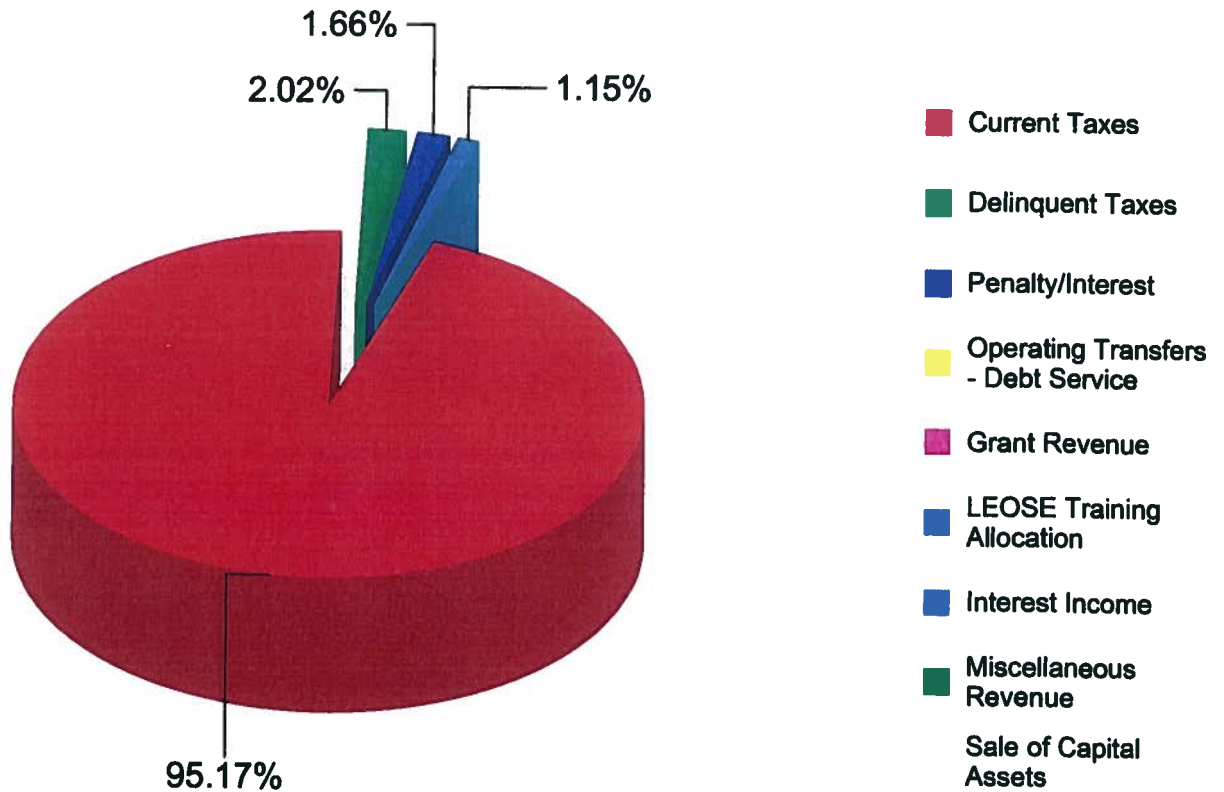
<b>Total For Capital Leases/Other</b>	\$0.00
---------------------------------------	--------

<b>TOTALS FOR DEBT SERVICE</b>	\$0      \$0      \$0
--------------------------------	-----------------------

## **TAX FUND**

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

# Tax Fund Revenues 2013-14 Budget



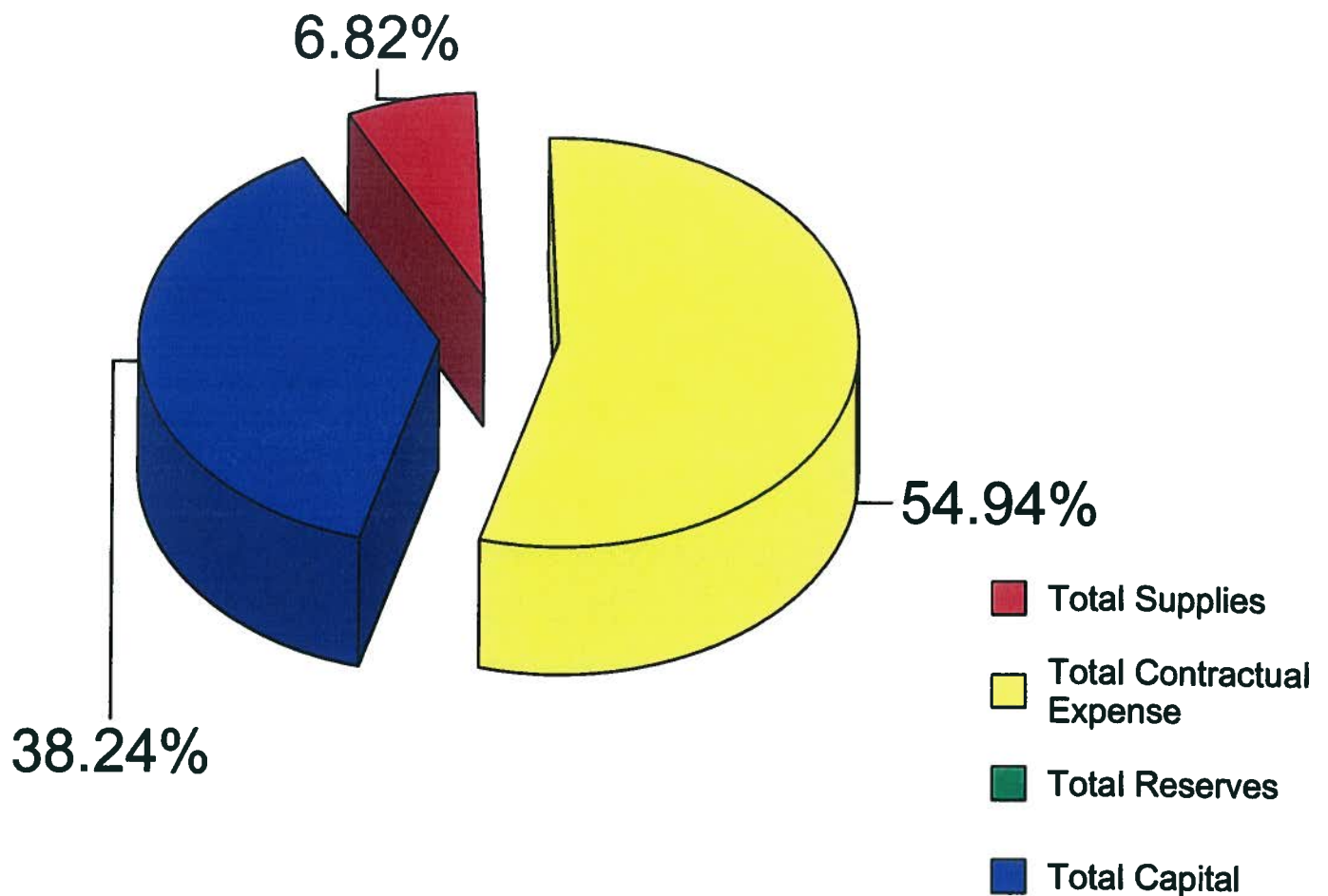
## Athens Municipal Water Authority

### 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	
	<b>Total Revenue</b>	<b>821,114</b>	<b>851,752</b>	<b>841,199</b>	<b>867,662</b>

# 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**

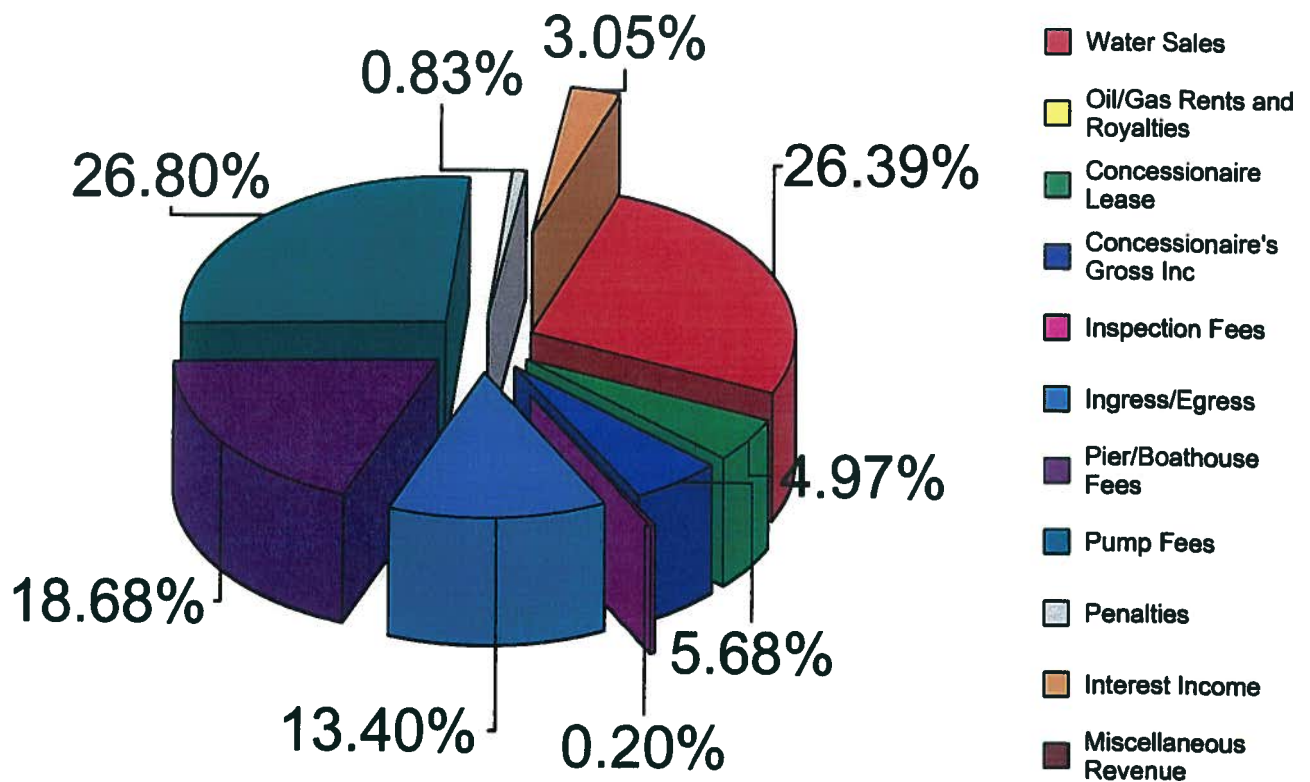
- 6201- Office Supplies** - office stationary, staples, paperclips, adding machine tape, computer paper, file folders, computer disks, high lighters, desk calendar and planner, tape, and etc.
- 6202- Operating Supplies** - Fluoride
- 6203 - Repair and Maintenance** - Repairs to on-line equipment, valves 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

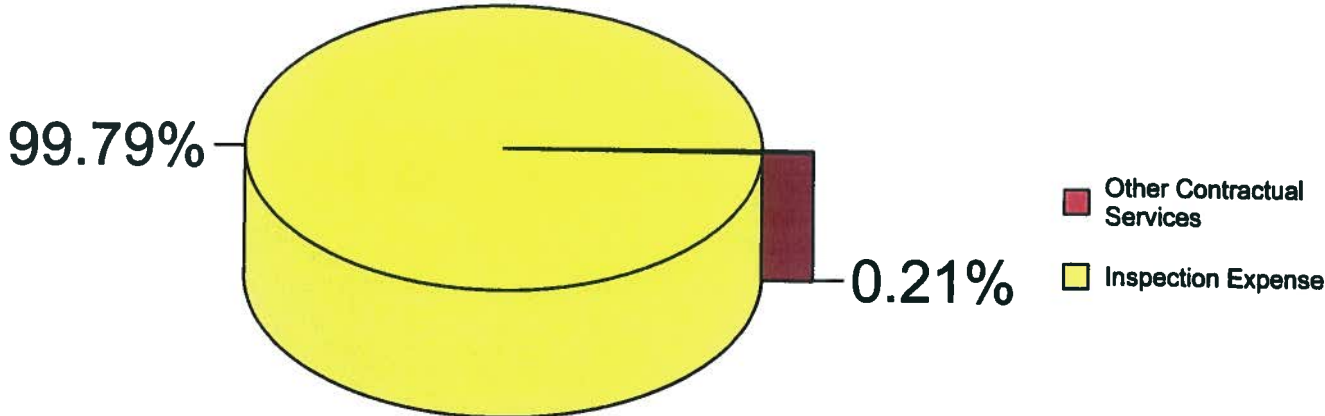


## Athens Municipal Water Authority

### 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			
	<b>Total Revenue</b>	<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
----------------	-------------	-------------------	--------------------	--------------------	----------------

## 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>

### **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

### **TOTAL CAPITAL**

### **TOTAL EXPENDITURES**

<b>64,844</b>	<b>89,686</b>	<b>70,146</b>	<b>93,432</b>
---------------	---------------	---------------	---------------

\*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
Operations - 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>
CEO Luncheons*	\$ 3,000	\$ 5,000
Seminars/Summit	\$ 4,000	\$ 4,000
Business Retention Survey		\$ 5,000
Business Training Fund	\$ 15,000	\$ 15,000
Entrepreneur Program	\$ 50,000	\$ 32,000
TMAC Lean Mfg Training	\$ 20,000	
<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>
Equipment	\$ 500	\$ 16,000
Software	\$ 1,500	\$ 2,000
<b>Total</b>	<b>\$ 2,000</b>	<b>\$ 18,000</b>

# Marketing Budget Plan

7/16/2013

Last updated:

	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					4,000
Joint Advertising		4,500						550			1,750		9,000
Web site - Maintenance, Update, Hosting	250	250		250		250		4,500					2,500
Software - Google, Constant Contact									1,000	250		250	1,000
Internet marketing	100	100	100	100	100	100	500	100	100	500	100	100	1,200
Promotional Give aways		1,000		1,500		1,000			1,000				3,500
Collateral - Banner and brochure													2,500
Public relations - Fly the Flag Articles	200	200	4,500			4,500			4,500			4,500	18,000
Radio Advertising	300		200	200	200	200	200	200	200	200	200		2,400
Community Relations			500		1,000			500		450			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>\$8,050</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	1,000				\$3,500
I-20	3,000												\$4,000
MID TX	4,000												\$4,000
CONSULTANTS FORUM's					1,000		3,000						\$4,000
ICSC		1,500											\$7,000
Marketing Trips						2,000		5,500	2,000		2,000		\$8,500
<b>Channels Total</b>	<b>\$14,000</b>	<b>\$3,500</b>	<b>\$333</b>	<b>\$9,000</b>	<b>\$8,000</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
	<u>\$ 47,650</u>	<u>\$ 36,600</u>

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

Personnel	2012-13		2013-14	
	\$	210,924	\$	212,277
<b>President/CEO</b>				
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
<b>Executive Assistant</b>				
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**

	<u>2012-13</u>	<u>2013-14</u>
<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>	<u>\$ 58,000</u>	<u>\$ 38,000</u>