

This budget will raise more revenue from property taxes than last year by an amount of \$122,691 which is a 2.92% increase from last year's budget. The property tax revenue to be raised from new property added to the tax rolls this year is \$31.669.

CITY OF ATHENS
Annual Operating Budget
2014-2015



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ANNUAL OPERATING BUDGET

CITY OF ATHENS

October 1, 2014 through September 30, 2015

Jerry Don Vaught Mayor

Monte Montgomery Mayor Pro Tem

Charles Elliott Council Member

Joe Whatley Council Member

Tres Winn Council Member

Philip Rodriguez City Administrator

David Hopkins Assistant City Administrator
Director of Finance/Technology

Bonnie Hambrick 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

CITY OF ATHENS

March 29, 2014

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

Honorable Mayor and Council Members:

The 2014-15 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 and outlines the plans of service to the community for the upcoming fiscal year. The total budget including all funds totals \$16,485,997. City Employee Step and Grade is included which allows for a 3.8% increase for eligible employees on their anniversary date. No cost of living adjustments have been made to the pay scales this year.

Budget Overview

General Fund

The total General Fund budget for the year is \$9,778,895. This is an increase \$207,982 over the prior year original budget. The tax rate has remained the same at .645140/\$100 valuation. Total taxable property valuations this year are \$669,991,990, an increase of \$18,765,645 over the prior year, which is a 2.9% increase. Total revenues have been projected at \$9,778,895 including \$3,691,291 from property taxes and \$3,812,647 from sales tax revenue. We are expecting only slight increases in sales tax revenue for the upcoming year.

Included are the following capital purchases totaling \$486,679:

- Police Vehicles and Related Equipment - \$161,700
- Other Vehicles - \$62,000
- Equipment - \$36,072
- Street Program - \$200,000
- Contingency - \$26,907

ATHENS CITY HALL

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

In the Community Services department funds have been budgeted for the following organizations:

- Keep Athens Beautiful - \$10,000
- Library - \$12,000
- Cain Center - \$130,000

In the Animal Control Department \$52,000 has been allotted to the Henderson County Humane Society.

Utility Fund

The total Utility Fund budget is \$4,941,841, this is a slight decrease of \$33,886 below the prior year year's original budget. This year's revenues were estimated based on prior year(s) since the City was no longer under an active rate plan. The last rate adjustment was made in August 2012 based on the rate study in 2008. Included as a part of this budget is a rate study to address both capital and operating budget needs as well as cash reserve needs within the Utility Fund.

Included are the following capital purchases totaling \$33,000:

- Vehicles - \$25,000
- Equipment - \$8,000

Most capital expenditures have been removed due to a lack of revenue. \$687,870 in water line replacements have been move to the 2004 Water and Wastewater Fund to be paid with excess interest income from those bonds.

Also included in this budget are the operating costs for the water treatment plant previously paid by the Athens Municipal Water Authority based on the new agreement between the two entities. These costs are estimated at \$105,748 for 2014-15.

Debt Service payments on the Series 2000 and 2004 certificates of obligation for this fund equal \$583,638.

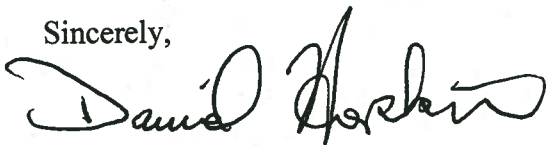
Other Funds

The other funds making up the overall budget include:

- | | | |
|-----------------------------------|-------------|---|
| • Airport Fund | - \$64,028 | Operations at Athens Municipal Airport. |
| • Hotel/Motel Tax Fund | - \$230,209 | Accounting for use of Hotel/Motel Tax Fund Proceeds. |
| • Debt Service Fund | - \$230,209 | Budget for Payment of Bonded and other General Obligation Debt including Capital Leases. |
| • 2004 Water/WW Bonds | - \$687,870 | Capital Expenditures from the sale of 2004 Bonds and excess interest income. |
| • Law Enforcement Grants | - \$5,702 | Proceeds and expenditures of law Enforcement related grants and matching funds. |
| • Airport Grants Fund | - \$100,000 | Proceeds and Expenditures related to Various airport grants and matching funds. |
| • Municipal Court Technology Fund | - \$4,856 | Proceeds and Expenditures related to fines Collected through Municipal Court specifically for the Courts Technology Needs |

As always, on behalf of myself and City staff I want to thank the Council for your leadership and guidance during the budget process, especially during this time of transition. As we move forward and embrace the changes that inevitably occur in City Government I am looking forward to the future and the many things that are possible for the City of Athens.

Sincerely,



David Hopkins, CPA
Interim 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 0-18-14

AN ORDINANCE ADOPTING A BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015, 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, 2014, and ending September 30, 2015, 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, 2014, and ending September 30, 2015 as submitted to Mayor and City Council by the City Administrator is hereby adopted and approved.

SECTION 2: That the sum of Nine Million, Seven Hundred Seventy-Eight Thousand, Eight Hundred Ninety-Five Dollars (\$9,778,895) be appropriated out of the General Fund for payment of expenses.

SECTION 3: That the sum of Sixty-Four Thousand, Twenty-Eight Dollars (\$64,028) 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 Thirty Thousand, Two Hundred Nine Dollars (\$230,209) 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 Seventy-Two Thousand, Five Hundred Ninety-Seven Dollars (\$672,597) 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 Six Hundred Eighty-Seven Thousand, Eight Hundred Seventy Dollars (\$687,870) be appropriated out of the 2004 Water and Sewer Bond Projects Fund for the payment of construction costs associated with the improvements and extensions to the water and wastewater systems.

SECTION 7: That the sum of Five Hundred Eighty-Three Thousand, Six Hundred Thirty-Eight Dollars (\$583,638) be appropriated out of the Utility Fund for the purpose of paying the principal and accruing interest and fees on the current Certificates of Obligation for improvements to the water and wastewater systems.

SECTION 8: That the sum of Four Million, Three Hundred Fifty-Eight Thousand, Two Hundred Three Dollars (\$4,358,203) be appropriated out of the Utility Fund for the operating expenses and capital improvements of the municipally owned utilities.

SECTION 9: That the sum of Five Thousand Seven Hundred Two Dollars (\$5,702) be appropriated out of the Law Enforcement Grants Fund for the purchase of equipment and supplies for the Athens Police Department.

SECTION 10: That the sum of One Hundred Thousand Dollars (\$100,000) be appropriated out of the Airport Grants Fund for maintenance at the City of Athens Municipal Airport.

SECTION 11: That the sum of Four Thousand Eight Hundred Fifty-Five Dollars (\$4,855) be appropriated out of the Municipal Court Technology Fund for the purchase and maintenance of technological products for the Athens Municipal Court.

SECTION 12: 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 13: 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 14: 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 15: 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 8th DAY OF SEPTEMBER, 2014.

PASSED AND APPROVED ON SECOND AND FINAL READING THIS THE 22nd DAY OF SEPTEMBER, 2014.


Jerry D. Vaught, Mayor

ATTEST:


Pam Watson, City Secretary

**2014-2015
Tentative Budget Calender**

May 31, 2014	Budget Worksheets Distributed To Department Heads	
June 27	Budget Worksheets Returned To Finance By Departments	
July 15	Pre Budget Workshop with City Council - 2:00 P.M.	
July 16 - 17	Department Heads Meet With City Administrator/Finance Director	
	Wednesday, July 16	1:00 P.M. Police Department/Animal Control
		2:00 City Secretary/Municipal
		Court/Utility Billing
		3:00 Finance
	Thursday, July 17	9:00 A.M. Personnel
		9:30 Fire Department
		10:00 Building and
		Planning/Airport/Public Health
		11:00 Tourism
		1:30 P.M. Streets/Garage/Utility
		Miscellaneous
July 18 - August 7	City Administrator/Finance Director review budget	
	Prepare Council Budget Drafts	
August 6	Regular Council Workshop 5:30 P.M.	
August 7	Present Council with Draft of Proposed Budget	
August 11	Council Budget Workshop 8:30 A.M. with Council /Administration	
August 11	Council Regular Session 5:30 p.m.	
	Vote To Place Proposal To Adopt Specific Tax Rate On Future	
	Agenda (If Ready)	
August 12	Council Budget Workshop 8:30 A.M. with Council /Administration	
	Vote To Place Proposal To Adopt Specific Tax Rate On Future	
	Agenda (If Ready)	
August 13	Budget Workshop 8:30 A.M. with Council /Administration	
	Vote To Place Proposal To Adopt Specific Tax Rate On Future	
	Agenda (If Ready)	
August 14 (If Needed)	Council Budget Workshop 8:30 A.M. with Council/Administration	
	(Vote On Specific Tax Rate If Not Voted on By The 13th)	
August 15-20	Prepare Draft Budgets	

August 18	Notice Of Effective Tax Rate Published. Advertise Notice of Tax Rate (By September 1st) Advertise Notice Of Two Public Hearings On Tax Increase (7 days prior to 1st hearing). <i>Place Public Hearing Notice on Web Site (7 Days prior to first hearing until</i> <i>after 2nd hearing).</i>
August 20	Regular Workshop 5:30 P.M. Present Final Draft of Proposed Budget To Council(If Necessary)
August 25	Council Regular Session 5:30 P.M. 1st Public Hearing on Tax Increase
August 30	Advertise Public Hearing On Budget (7 days prior to hearing) <i>Place Notice Public Hearing on Web Site (At least 7 days prior to vote).</i>
September 3	Regular Workshop 5:30 P.M.
September 8	Council Regular Session 5:30 P.M. 2nd Public Hearing on Tax Increase Public Hearing on Budget Ratify The Property Tax Increase in The Budget 1st Reading Of Ordinance Adopting Budget
September 11	Advertise Notice of Tax Revenue Increase (At least 7 days prior to vote). <i>Place Notice off Tax Revenue Increase on Web Site (At least 7 days prior to</i> <i>vote).</i>
September 17	Regular Workshop 5:30 P.M.
September 22	Council Regular Session 5:30 P.M. Final Reading Of Ordinance Adopting Budget Resolution Setting Tax Rate <u>(Vote must be over 3 days but no more than 14 days after 2nd Public</u> <u>Hearing)</u>

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

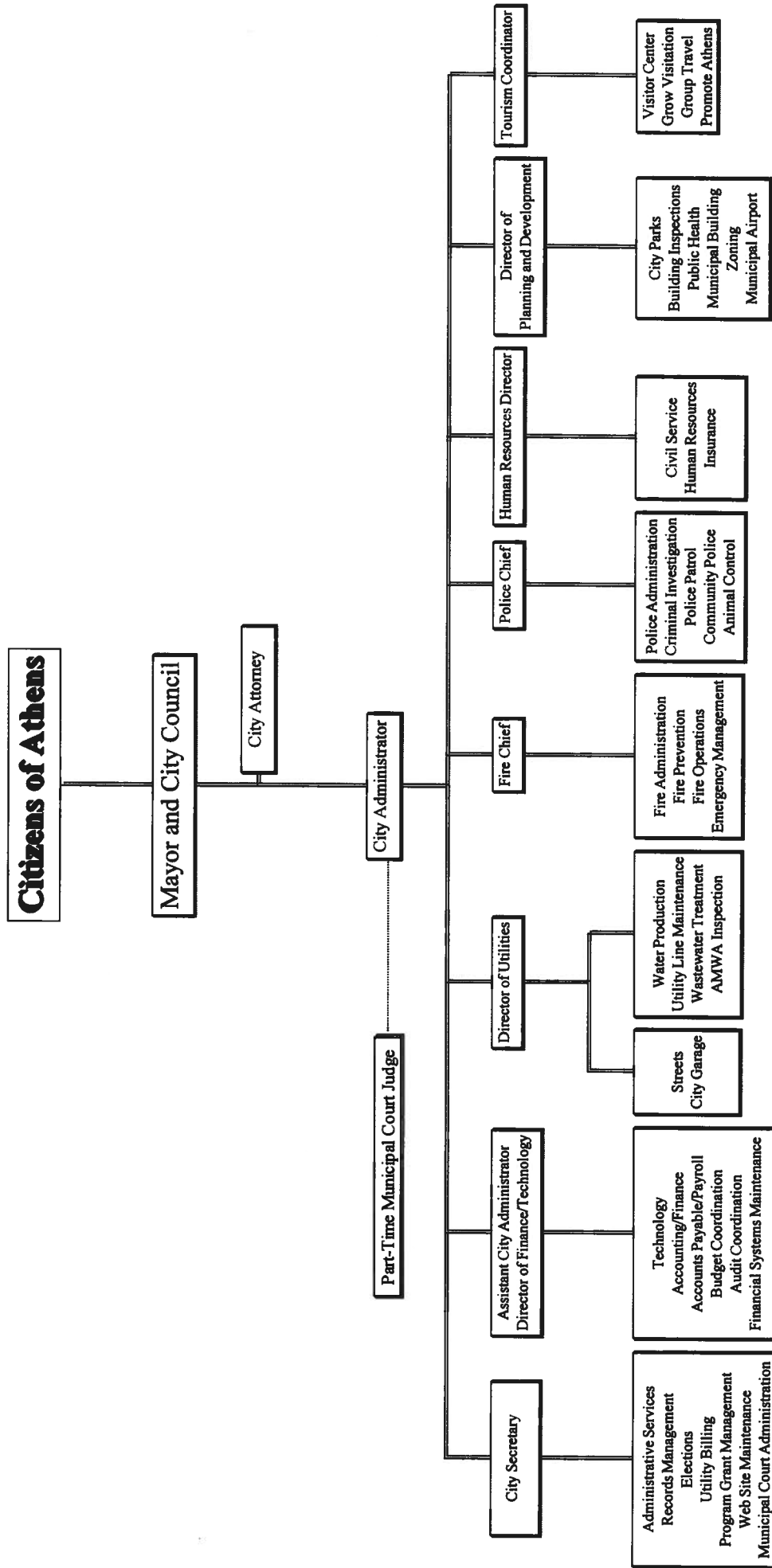
The budget for the City of Athens is based on the modified accrual basis of accounting which recognizes revenues at the time they become available and measurable.

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	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
REVENUES:						
General Fund	7,968,113	8,117,822	9,631,013	9,631,013	9,293,602	9,778,895
Airport Fund	50,851	45,977	49,160	49,160	48,700	49,225
Community Improvement Fund	273,410	256,008	210,963	210,963	235,700	236,900
Debt Service Fund	579,350	565,232	542,492	542,492	618,901	648,797
Capital Projects	38,953	1,997	388	388		
Water/Sewer Bond Projects Fund	58,191	30,636	4,041	4,041		3,500
Utility Fund	4,095,045	4,695,536	4,972,778	4,972,778	4,802,215	4,941,841
Fire Department Grants		10,520				
First Time Sewer Grant Fund	252,547					
Law Enforcement Grants	7,600	21,695	2,593	2,593		5,702
TDHCA Home Grant	217,996					
Domestic Prep. Grants	4,402	93,136				
Energy Grants						
Airport Grants Fund	19,721		135,834	135,834		100,000
Special Donations Fund	29,277	21,761	9,479	9,479		
Municipal Court Tech. Fees Fund	4,866	4,093	4,359	4,359	4,330	5,030
Local Forfeited Cash Fund	1,019	8,506	2,075	2,075		
Federal Forfeited Cash Fund	101					
TOTAL REVENUE	13,601,444	13,872,917	15,565,175	15,565,175	15,003,448	15,769,890
EXPENDITURES:						
General Fund	7,845,669	7,825,743	9,262,908	9,262,908	9,570,913	9,778,895
Airport Fund	19,614	9,795	44,429	44,429	35,283	64,028
Community Improvement Fund	237,358	138,898	107,156	107,156	229,178	230,209
Debt Service Fund	551,592	552,151	575,414	575,414	631,401	672,597
Capital Projects	37,461	1,925				
Water/Sewer Bond Projects Fund	943,603	282,250				687,870
Utility Fund	4,207,223	4,278,275	4,802,258	4,802,258	4,875,728	4,941,841
Fire Department Grants		10,520				
First Time Sewer Grant Fund	250,082					
Law Enforcement Grants	7,600	21,695	2,593	2,593		5,702
TDHCA Home Grant	217,996					
Domestic Prep. Grants	4,402	93,136				
Energy Grants			14,675	14,675		
Airport Grants Fund	31,147		135,834	135,834		100,000
Special Donations Fund	53,415	13,878	16,606	16,606		
Municipal Court Tech. Fees Fund	4,407	4,586	4,769	4,769	8,310	4,855
Local Forfeited Cash Fund	2,997		1,000	1,000		
Federal Forfeited Cash Fund	9,891					
TOTAL EXPENDITURE	14,424,457	13,232,851	14,967,641	14,967,641	15,350,823	16,485,997
VARIANCE	(823,014)	640,066	597,534	597,534	(347,375)	(716,107)

* 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 Expenditures	Capital Improvements	Total
General Fund									
City Administrator	10	207,608	600	7,452					215,660
Legal	11		25	25,800					25,825
Personnel/Civil Service	12	126,399	7,100	23,850					157,349
Finance	14	222,892	8,600	50,035					281,527
Mayor/Council	15		200	68,237					68,437
City Secretary	16	170,541	3,980	28,270					202,791
Municipal Building	17		8,500	136,901				26,072	171,473
Community Services	20			152,000					152,000
Public Health	22	203,145	31,700	67,720				25,000	327,565
Inspection	24	194,046	5,225	8,250					207,521
Street	32	455,684	155,100	203,395				200,000	1,014,179
Parks	34	274,066	40,475	81,085				10,000	405,626
Garage	38	161,638	15,863	10,676					188,177
Fire Services	46	2,322,219	70,200	92,263				37,000	2,521,682
Animal Control	49	55,834	6,040	53,600					115,474
Municipal Court	50	91,940	4,350	12,865					109,155
Police Administration	51	271,576	7,550	8,100					287,226
Police Investigation	52	461,345	23,950	18,400				27,500	531,195
Police Patrol	53	1,519,329	138,130	26,800		2,851		134,200	1,821,310
Support Services	54	639,558	21,400	91,925					752,883
Non-Departmental	55		2,338	192,594				26,907	221,839
Total General Fund		7,377,820	551,326	1,360,218		2,851		486,679	9,778,894
Utility Fund									
Utility Administration	61	281,968	15,200	41,600					338,768
Water Production	62	400,104	168,465	585,836				8,000	1,162,405
Line Maintenance	63	546,414	259,626	112,538				25,000	943,578
Wastewater Treatment	65	379,963	108,810	412,825					901,598
Utility Billing	66	164,428	28,875	44,700					238,003
AMWA Inspection	67	66,592	14,900	13,090					94,582
Non-Departmental	69			29,269	583,638	650,000			1,262,907
Total Utility Fund		1,839,469	595,876	1,239,858	583,638	650,000		33,000	4,941,841
Debt Service Fund	68				672,596				672,596
Airport Fund	36		3,900	10,128		50,000			64,028
Hotel/Motel Tax Fund	72	83,947	7,900	138,362					230,209
Capital Projects Fund									
Water/Sewer Bond Projects Fund								687,870	687,870
First Time Sewer Grant									
Law Enforcement Grants Fund			5,702						5,702
TDHCA Grant									
Airport Grant Fund				100,000					100,000
Municipal Court Tech. Fee Fund				4,855					4,855
Total All Funds		9,301,236	1,164,704	2,853,421	1,256,234	702,851		1,207,549	16,485,995

Schedule Of Capital Purchases By Department

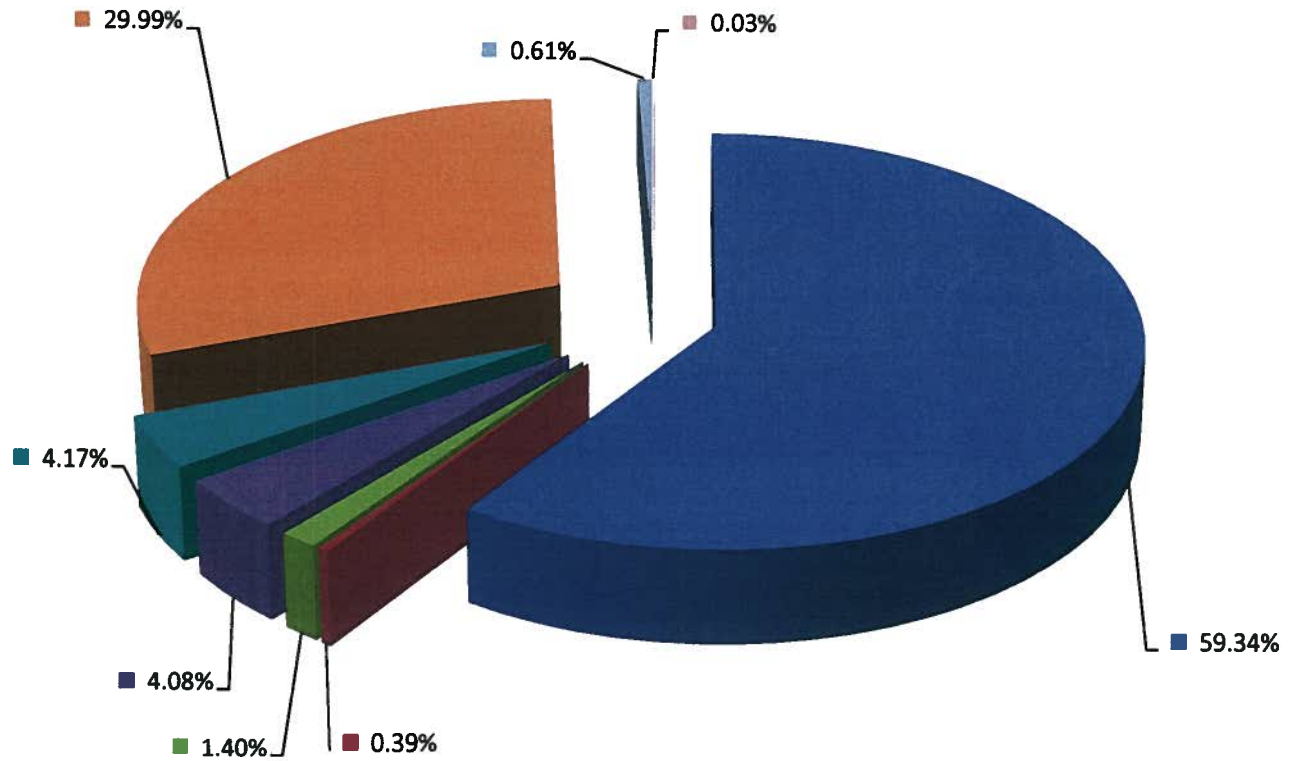
Dept. Number	Department / Item	Account	Amount
GENERAL FUND			
17	Municipal Building 60 KW Generator For City Hall Annex	517-6540	26,072
22	Public Health/Safety Pickup to Replace 1999 Dodge	522-6506	25,000
32	Streets 2015 Street Program	532-6520	200,000
34	Parks Replacement of Scag Zero Turn Mower	534-6504	10,000
46	Fire Command Vehicle	546-6506	37,000
49	Animal Control		
52	Police: Investigations Police Package Utility Vehicle	552-6506	27,500
53	Police: Patrol Video Systems for New Patrol Cars 4 New Patrol Vehicles	553-6504 553-6506	22,200 112,000
54	Police Support Services		
55	Non-Departmental Contingency	555-6505	26,907
Total General Fund			486,679

Schedule Of Capital Purchases By Department

Dept. Number	Department / Item	Account	Amount
2004 WATER/WW BONDS FUND			
Bonds	2004 Water/WW Bond Funds		
	Water Line Replacements	565-6530	687,870
	Total 2004 Water/WW Bonds Fund		<u>687,870</u>
UTILITY FUND			
62	Water Production		
	Scag Zero Turn Radius Mower	562-6504	8,000
63	Line Maintenance		
	1/2 Ton Pickup to Replace 2002 Model	563-6506	25,000
65	Wastewater		
66	Utility Billing		
	Total Utility Fund		<u>33,000</u>
	Airport		
	Total Airport		<u>0</u>
	Total Capital		<u>1,207,549</u>

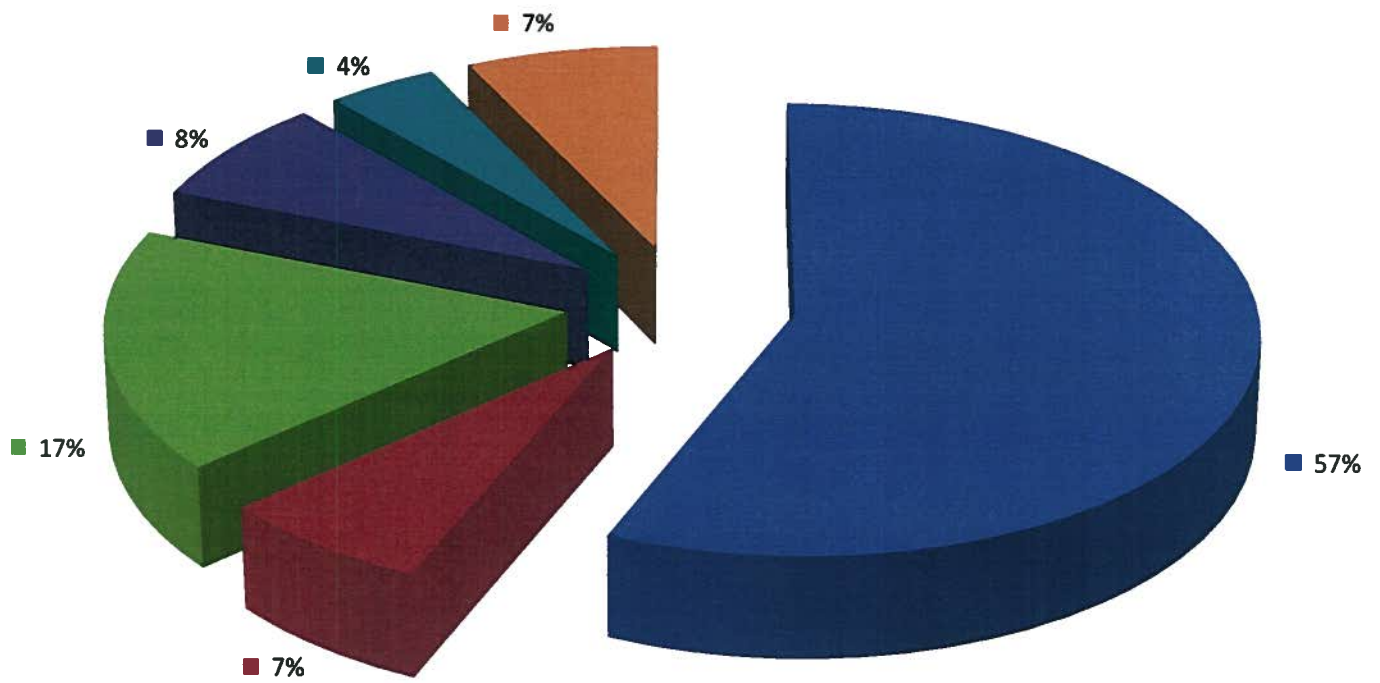
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Expense By Fund 2014-15 Budget



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

Expense By Category 2014-15



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

City Of Athens

Estimated Cash and Cash Equivalents

September 30, 2014

2004

	General Fund	Airport Fund	Community Improvement (Hotel/Motel)	General Obligation Debt Service Fund	Capital Projects Fund	Downtown Capital Improvements Fund	Water/Sewer Bond Capital Projects Fund	Utility Fund	Fire Dept Grants	ETCOG Grant Fund	First Time Sewer Grant
UNRESTRICTED											
Cash Account	\$ 4,104,632							\$1,503,684			
Cash Drawer: Inspection Dept.	100										
Cash Drawer: Municipal Court	500										
Cash Drawer: Utility Billing								600			
Cash: Compost Site	100										
Petty Cash	270										
Texpool-Capital Improvement	3,962										
Texpool-Emergency Reserve	5,559										
Texpool-General Investments	5,335							8,815			
Total	\$4,120,459							\$1,513,099			

RESTRICTED

Cash Account											
Cash - Mayor's Leadership Conf.	\$202,381	\$342,100	\$35,991	\$120,882	\$1,013,768						
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 - Clothing Purchase Other											
Cash - FEMA Reimbursements											
Cash - Fire LEOSE Training Funds											
Cash - Police Dept. General											
Cash - Police Tactical Team											
Cash - Police LEOSE Training Funds											
Cash - Christmas Parade											
Flexible Benefit Trust Cash											
Cash Bond											
Texpool-General Investments							13,968				
Total	\$202,381	\$342,100	\$35,991	\$120,882	\$1,027,737						
All Total	\$4,120,459	\$202,381	\$342,100	\$35,991	\$120,882	\$1,027,737	\$1,513,099				

City Of Athens
Estimated Cash and Cash Equivalents
September 30, 2014

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	All Funds
UNRESTRICTED												
Cash Account												
Cash Drawer: Inspection Dept.												
Cash Drawer: Municipal Court												
Cash Drawer: Utility Billing												
Cash: Compost Site												
Petty Cash												
Texpool-Capital Improvement												
Texpool-Emergency Reserve												
Texpool-General Investments												
Total												
\$5,633,558												
RESTRICTED												
Cash Account												
Cash - Mayor's Leadership Conf.												
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 - Clothing Purchase Other												
Cash - FEMA Reimbursements												
Cash - Fire LEOSE Training Funds												
Cash - Police Dept. General												
Cash - Police Tactical Team												
Cash - Police LEOSE Training Funds												
Cash - Christmas Parade												
Flexible Benefit Trust Cash												
Cash Bond												
Texpool-General Investments												
Total												
\$1,915,022												
All Total												
\$7,548,580												

TAX INFORMATION

RESOLUTION R-19-14

A RESOLUTION SETTING THE TAX RATE AND LEVY FOR THE CITY OF ATHENS, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015, 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 2014 and beginning October 1, 2014 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:

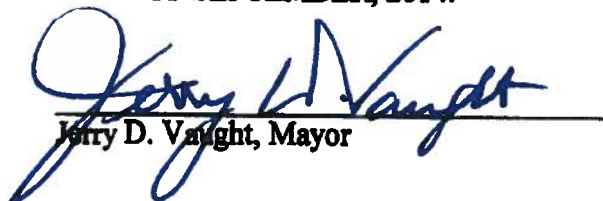
Apportioned to General Fund Operations	.550946
Apportioned to Debt Service	.094194
Total Tax Rate	.645140

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 2.48 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$1.87.

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 22nd DAY OF SEPTEMBER, 2014.


Jerry D. Vaught, Mayor

ATTEST:


Pam Watson, City Secretary

2014 Property Tax Rates in City of Athens

This notice concerns the 2014 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	\$3,598,735
Last year's debt taxes	\$600,960
Last year's total taxes	\$4,199,695
Last year's tax base	\$650,974,207
Last year's total tax rate	\$0.645140/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$4,191,044
+ This year's adjusted tax base (after subtracting value of new property)	\$665,083,070
=This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	\$0.630153/\$100

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)	\$4,833,420
+ This year's adjusted tax base	\$665,083,070
=This year's effective operating rate	\$0.726739/\$100
x 1.08=this year's maximum operating rate	\$0.784878/\$100
+ This year's debt rate	\$0.094194/\$100
= This year's total rollback rate	\$0.879072/\$100
-Sales tax adjustment rate	\$0.189123/\$100
=Rollback tax rate	\$0.689949/\$100

Statement of Increase/Decrease

If City of Athens adopts a 2014 tax rate equal to the effective tax rate of \$0.630153 per \$100 of value, taxes would increase compared to 2013 taxes by \$22,280.

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	23,800
	0

Schedule B - 2014 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	370,000	52,650	700	423,350
Other General Obligation Debt	220,072	29,175	0	249,247
Total required for 2014 debt service				\$672,597
- Amount (if any) paid from Schedule A				\$23,800
- Amount (if any) paid from other resources				\$17,702
- Excess collections last year				\$0
= Total to be paid from taxes in 2014				\$631,095
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2014				\$0
= Total debt levy				\$631,095

Schedule C - Expected Revenue from Additional Sales Tax

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$1,267,108 in additional sales and use tax revenues. This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 508 E. Tyler Athens, Texas 75751.

Name of person preparing this notice: David Hopkins
Title: Assistant City Administrator
Date Prepared: 03/17/2015



Henderson County Appraisal District

BOARD OF DIRECTORS

Don McAfee, Chairman
Jack Bailey, Vice-Chairman
Cliff Bomer, Secretary/Treasurer
Scott Williams
Homer Trimble
Milburn Chaney, Henderson Co. Tax A/C

CHIEF APPRAISER

Bill Jackson, CTA/RPA

July 25, 2014

I, Bill Jackson, Chief Appraiser for the Henderson County Appraisal District, do hereby certify the 2014 value for CITY OF ATHENS as follows:

Market Value: \$ 1,021,349,526

Taxable Value: \$ 669,991,990

The above certified totals were submitted to the Tax Collector/Assessor on July 25, 2014.

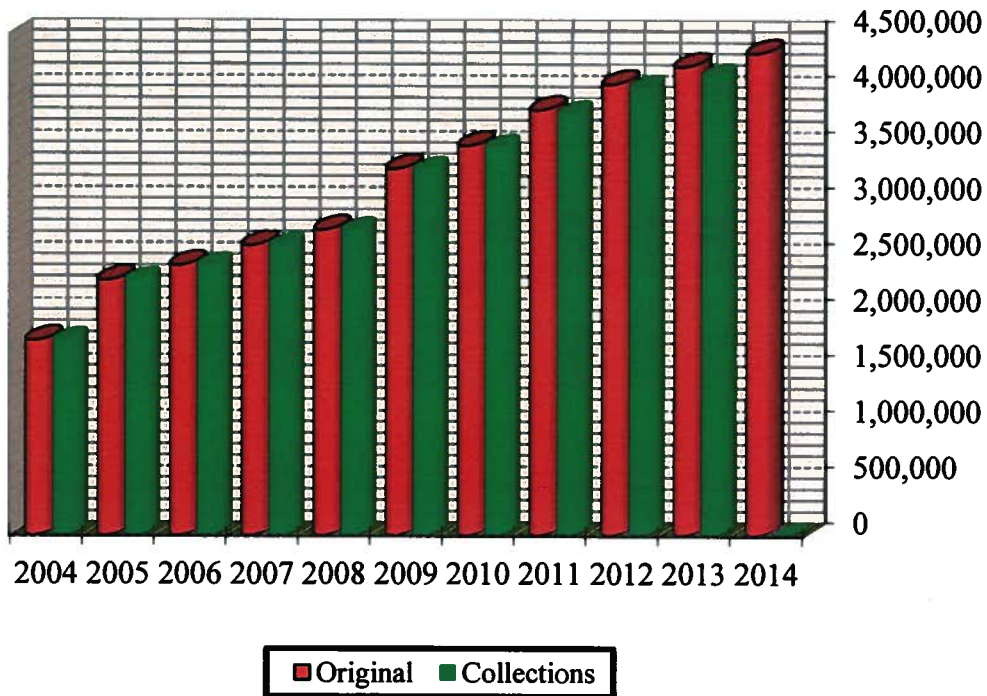
A handwritten signature in black ink, appearing to read 'Bill Jackson', is written over a horizontal line.

Bill Jackson
Chief Appraiser
Henderson County Appraisal District

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

Year	Original Levy	Collections Thru 09/30/14	Percent of Collections	Tax Rate
2004	1,744,514	1,742,320	99.87%	0.343793
2005	2,287,243	2,283,953	99.86%	0.443793
2006	2,420,355	2,416,267	99.83%	0.443793
2007	2,598,066	2,593,683	99.83%	0.443793
2008	2,737,689	2,730,200	99.73%	0.481808
2009	3,284,885	3,274,262	99.68%	0.518512
2010	3,491,511	3,476,636	99.57%	0.552076
2011	3,810,932	3,777,409	99.12%	0.600387
2012	4,041,824	4,011,051	99.24%	0.630387
2013	4,201,322	4,115,177	97.95%	0.645140
2014	4,322,386	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.

V.

PROPERTY AND EQUIPMENT CONTROL

- A.** It is the policy of this entity to maintain accountability of all tangible property and equipment purchased, or otherwise acquired, or furnished by the other agencies. This accountability shall be maintained by records kept by the Director of Finance, and the records shall be verified at least once every three years by a physical inventory of the property in the entity's possession and reconciled appropriately.
- B.** This policy describes the requirements and procedures for maintaining accountability of all tangible nonexpendable personal property in possession of the entity. All items, either owned by the entity, or loaned or furnished to it from other sources, having an individual unit value of \$5,000 or more and a useful life of two years or more are covered by this procedure. Land, permanent buildings, and structures are excluded from this procedure only as concerns the necessity of affixing property identification tags.
- C. Procedure**

 - 1.** At the time an item of nonexpendable personal property is received by the entity, either through direct purchase, as part of a package contract, donation or some other means, the item shall be assigned an entity identification number, and a tag containing this number shall be permanently affixed to the item. An entry shall be made in the entity's fixed assets accounting system maintained by the Director of Finance.
 - 2.** When an item is received, but before the item is placed in service, the following actions will be performed.

 - a.** A copy of the purchase order or contract shall be sent to the Director of Finance.
 - b.** An entity identification number shall be assigned, and an identification tag bearing that number shall be affixed to the item.
 - c.** The Director of Finance shall enter the item in the property log, including all of the following information:

 - (1) Description of the item
 - (2) Manufacturer's serial number
 - (3) Entity identification number
 - (4) Date of acquisition
 - (5) Acquisition cost
 - (6) Grant number (If the item is acquired using grant funds)
 - (7) Contract or P.O. number
 - (8) Ownership
 - (9) Location
 - (10) Responsible department
 - 3.** At least once every three years a complete inventory of all entity property shall be conducted. The inventory for each entity department shall be conducted by a person who is not assigned to the department and who has no connection with the department being inventoried.
 - 4.** If any items are missing at completion of the inventory, or if any item is lost, stolen or vandalized at any time, the responsible department head shall immediately notify the local Police Dept. to initiate the appropriate investigation. The Director of Finance and the City Manager shall also be notified of the loss, and the action being taken to recover the lost item.
 - 5.** If any item of property is disposed of, the Director of Finance shall be notified and provided the following information for the property log:

 - a.** Disposition of the property and reason
 - b.** Date of disposition
 - c.** Dollar amount of revenue from the disposal action

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

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

B. General Ethical Standards

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

C. Gratuities

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

- D. Kickbacks**
- 1. It shall be a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for the City of Athens, or any person associated therewith, as an inducement for the award of a subcontract or order.**
- E. Contract Clause**
- 1. The prohibition against gratuities and kickback prescribed above shall be conspicuously set for in every contract and solicitation therefor.**
- F. It shall be a breach of ethics for any employee or former employee of the City of Athens knowingly to use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person.**

CITY OF ATHENS GRANT PROGRAMS

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

LOCAL EMERGENCY MANAGEMENT

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

LOCAL EMERGENCY MANAGEMENT FACILITIES AND EQUIPMENT GRANT PROGRAM

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

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

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

SOLID WASTE MANAGEMENT PLANNING GRANT

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

OWNER OCCUPIED ASSISTANCE PROGRAM

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

UNITED STATES DEPARTMENT OF JUSTICE LOCAL LAW ENFORCEMENT BLOCK GRANTS PROGRAM

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

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

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

UNITED STATES DEPARTMENT OF JUSTICE EDWARD BYRNE MEMORIAL ACT FUND GRANT

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

UNITED STATES FEDERAL AVIATION ADMINISTRATION AIRPORT GRANTS

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

Capital Improvement Program

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

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

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

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

Capital purchases include such items as:

- Vehicles
- Equipment
- Structures

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

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

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

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

Bonds By Purpose

Description	Purpose	Total Issue	Amount Outstanding 9/30/2015
Certificates of Obligation			
Series 2000	Improvements to the North and West Wastewater treatment plants. Rehab Faulk and South water towers and Faulk street ground storage tank.	\$2,000,000	\$805,000
Series 2004	Water and wastewater system improvements and replacements.	\$5,500,000	\$3,005,000
General Obligation Bonds			
Series 1998	Street and Drainage Improvements Construction of a North Athens Fire Station Equipment for new Fire Station Retire Outstanding Series 1991 Bonds	\$5,060,000	\$800,000

MISCELLANEOUS STATISTICAL DATA

Date of Incorporation		1902
Date City Charter Adopted	December 1966	
Form of Government	Council-Administrator	
City Council	Jerry Don Vayght, Mayor Monte Montgomery, Tres Winn Charles Elliott, Joe Whatley	
City Area	Nineteen and six tenths (19.6) Sq. Miles	
Miles of Streets	Graded	2
	Paved	100
Approximate Feet Of Water Lines		684,900
Appriximate 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

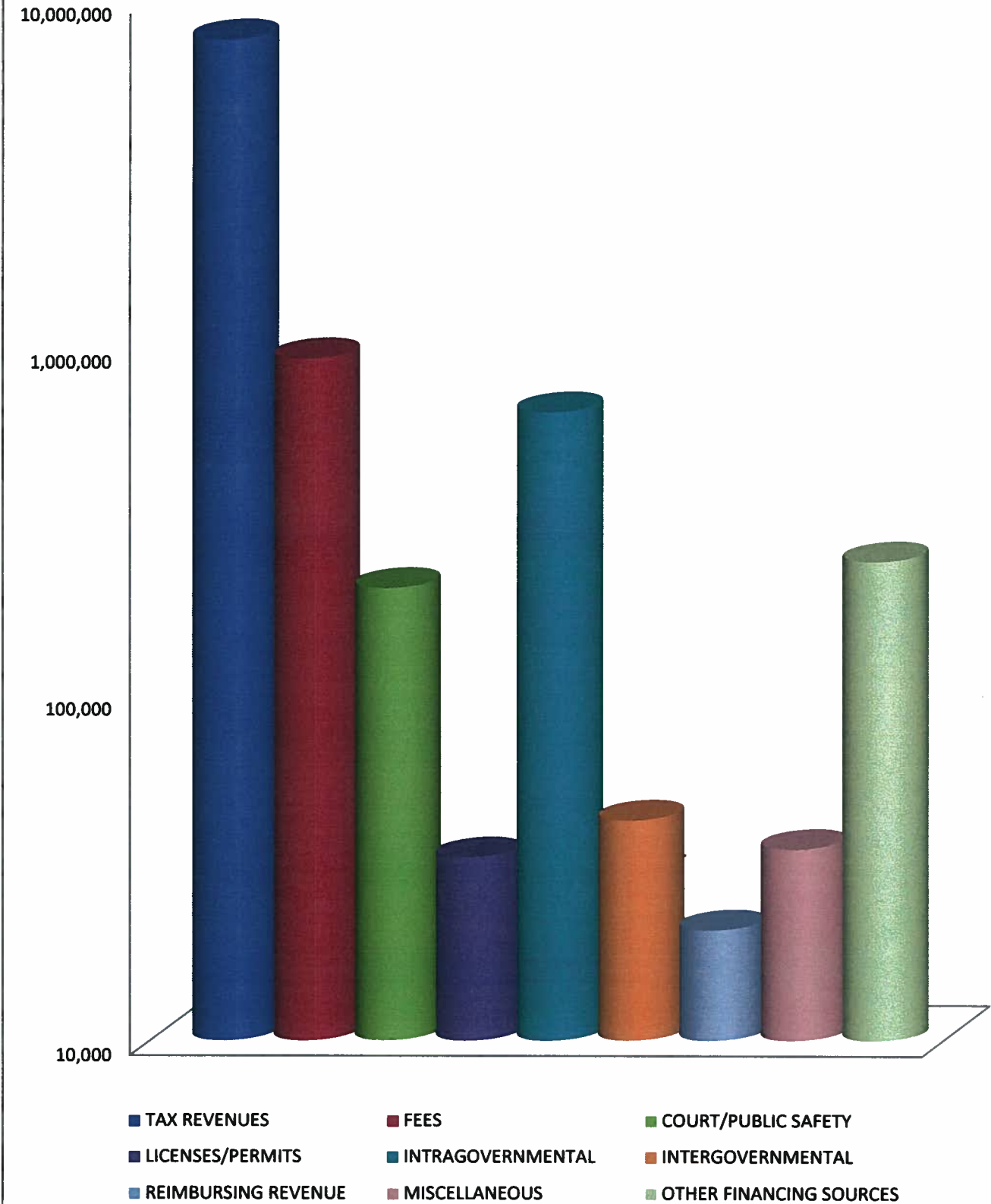
REVENUE

Account Number		2011-12 Actual	2012-13 Actual	2013-14 Est Act	2014-15 Budget
TAXES					
4011	Property Taxes-Current	2,809,191	3,239,036	3,528,121	3,691,291
4012	Property Taxes-Delinquent	50,990	78,611	58,000	58,000
4015	Penalty/Interest	51,480	67,395	45,000	45,000
4021	State Sales Tax	3,348,993	3,726,403	3,809,647	3,812,647
4022	State Mixed Drink Tax	24,785	20,045	28,195	28,195
	TAX REVENUES	6,285,439	7,131,490	7,468,963	7,635,133
FEEES					
4100	Franchise Fees	705,700	699,339	810,419	802,419
4121	Franchise: Solid Waste	114,248	121,713	122,000	122,000
	FEEES	819,948	821,052	932,419	924,419
COURT/PUBLIC SAFETY					
4201	Income From Fines/Other Court Fees	158,882	200,011	180,000	180,000
4201.1	Parking Meter Receipts				
4201.2	Five/Ten Percent Court Fees	4,400	5,791	5,800	5,800
4201.3	Time Payment Fees	3,436	4,366	4,500	14,500
4201.4	Failure To Appear Fees	663	762	700	700
4201.5	Child Safety Restraint Fee		25		
4201.8	Judicial Fee Retained	530	738	700	700
4201.9	Juror Reimbursement Fee	356	484	500	500
4220	Prisoner Fees				
4230	Fingerprinting Fees				
4240	Brady Bill Fees				
	COURT/PUBLIC SAFETY	168,267	212,177	192,200	202,200
LICENSES AND PERMITS					
4302	Electrician Licenses				
4345	Re-Zoning Fees	600	1,300	1,000	1,000
4361	Platting Fees	134	88	100	100
4362	Permits-Miscellaneous	645	465	300	300
4365	Permits-Building	12,530	22,038	18,000	18,000
4366	Permits-Electrical	3,229	4,756	3,000	3,000
4367	Permits-Plumbing	3,983	5,796	5,500	5,500
4368	Permits-Mechanical	2,116	2,420	1,500	1,500
4369	Permits-Mobile Homes	25	125	50	50
4372	Permits-Tree Removal	25	25	50	50
4375	Permits-Burn	550	1,250	1,200	1,200
4376	Permits-Alcohol	1,340	1,080	1,340	1,340
4377	Permits-Moving	150	150	150	150
4378	Street Cutting	1,449	3,336	1,000	1,000
4379	Curb Cutting	50	125	200	200
4380	Bldg Line Variance	500	200	200	200
4399	Market Square/RV Fees	656	400	400	400
	LICENSES/PERMITS	27,982	43,554	33,990	33,990

REVENUE

Account Number		2011-12 Actual	2012-13 Actual	2013-14 Est Act	2014-15 Budget
OTHER OPERATING REVENUE					
4499.1	Returned Check Fees	25	75	25	25
	OTHER OPERATING REVENUE	25	75	25	25
INTRAGOVERNMENTAL					
4531	Operating Transfer - Fund 31				
4540	Operating Transfer - Utility Fund	650,000	650,000	1,025,000	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				
	INTRAGOVERNMENTAL	655,600	650,000	1,025,000	650,000
INTERGOVERNMENTAL					
4620	Cops Fast Grant Reimbursement				
4621	LEOSE Training Reimbursement	2,925			
4622	Misc. Law Enforcement		1,725		
4630	Emergency Management Reim.				
4631	AMWA Contract Fees	30,000	30,000	30,000	30,000
4633	County Fire Protection Service	21,778	10,522	13,532	13,532
	INTERGOVERNMENTAL	54,703	42,247	43,532	43,532
REIMBURSING REVENUES					
4710	Workers Compensation Reimb.	1,475	6,772	2,516	2,516
4711	Other Insurance Reimbursement			63,083	
4740	House Demolition	21,778	18,493	18,500	18,500
4760	Teletype Reimbursement				
4770	Grants Reimbursement				
4799	Other Reimbursing Revenue				
	REIMBURSING REVENUE	23,253	25,265	84,099	21,016
MISCELLANEOUS					
4801	Interest Income	55,366	13,950	12,000	12,000
4810	Lease: Parking Lot	500	500	500	500
4820	Compost Site Fees	13,821	15,950	16,000	16,000
4821	Auction Proceeds		27,771		
4898	Cash Over/Short	-30	49		
4899	Miscellaneous Revenue	3,343	8,351	7,500	7,500
4999	Other Sources				
	MISCELLANEOUS	73,000	66,571	36,000	36,000
OTHER FINANCING SOURCES					
4910	Bond Proceeds				
4920	Note Proceeds		184,208		231,580
4930	Donations	9,600	26,805	11,290	11,000
4931	Sale of Capital Assets				
	OTHER FINANCING SOURCES	9,600	211,013	11,290	242,580
	GRAND TOTAL REVENUES	8,117,817	9,203,444	9,827,518	9,788,895

General Fund Revenues



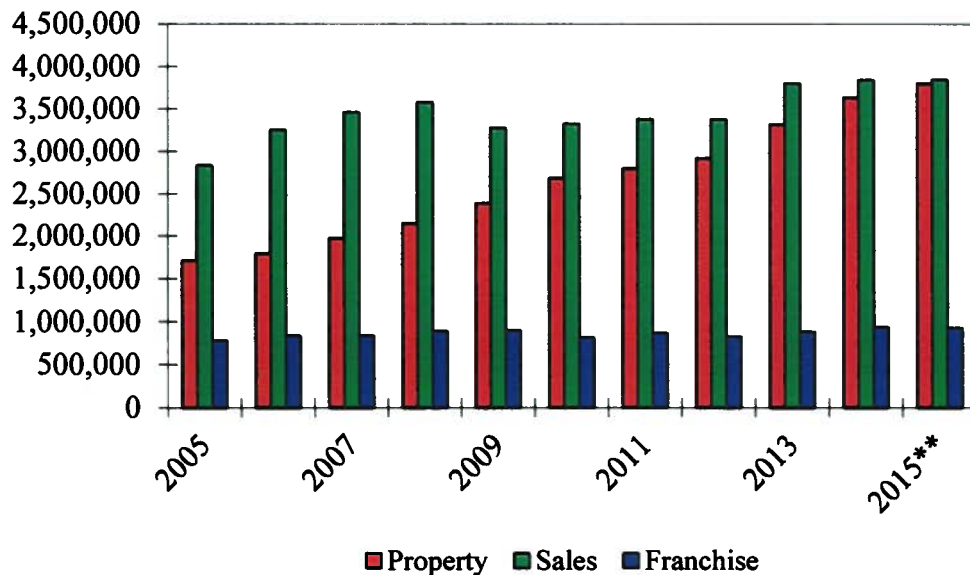
General Fund Tax Revenues By Source Ten-Year Comparison

Fiscal Year	Property	Sales	Franchise	Total
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*	3,631,121	3,837,842	932,419	8,401,382
2015**	3,794,291	3,840,842	924,419	8,559,552
Total	29,118,455	37,922,583	9,446,838	76,487,876

* Estimated

**Proposed Budget

Tax Revenue By Source



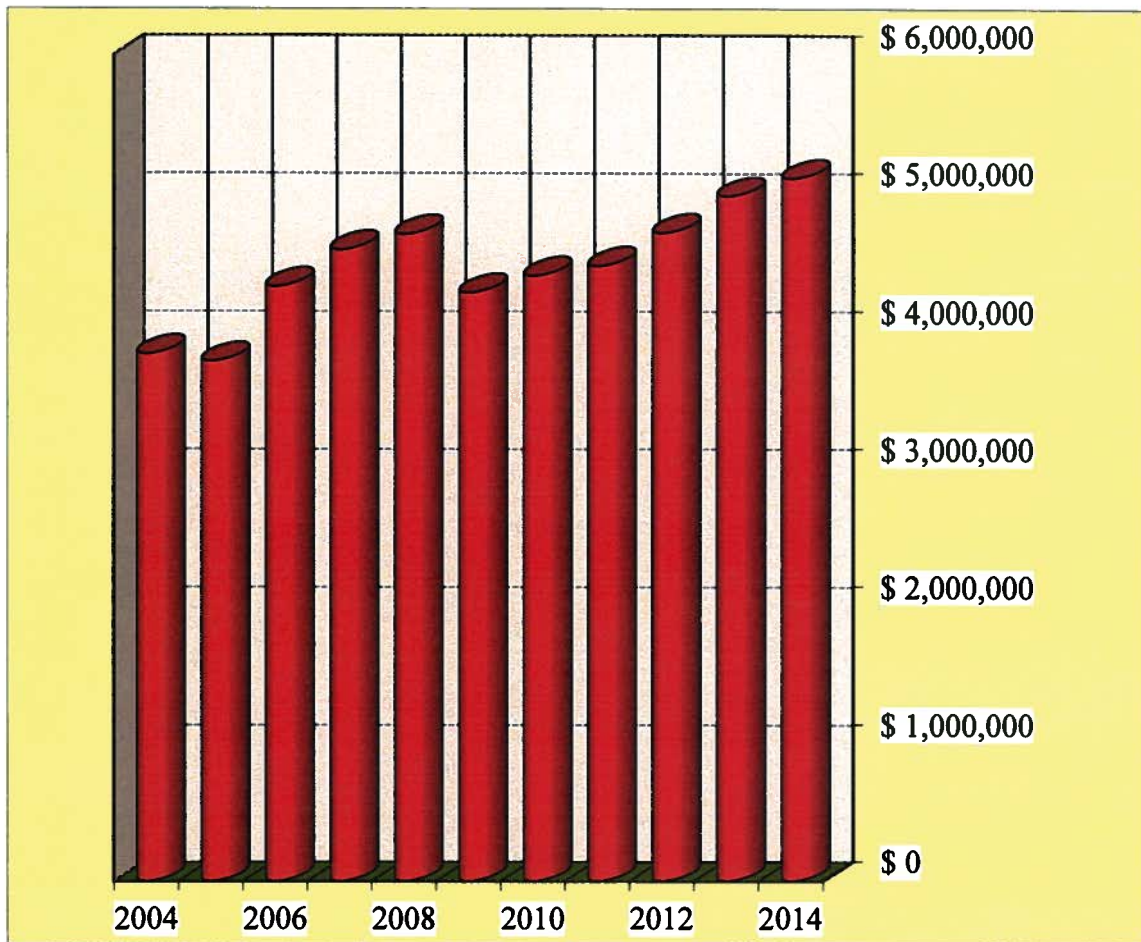
Property is all revenue derived from property taxes including penalty and interest.

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.

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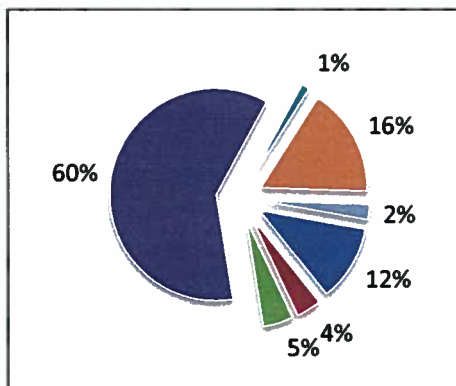
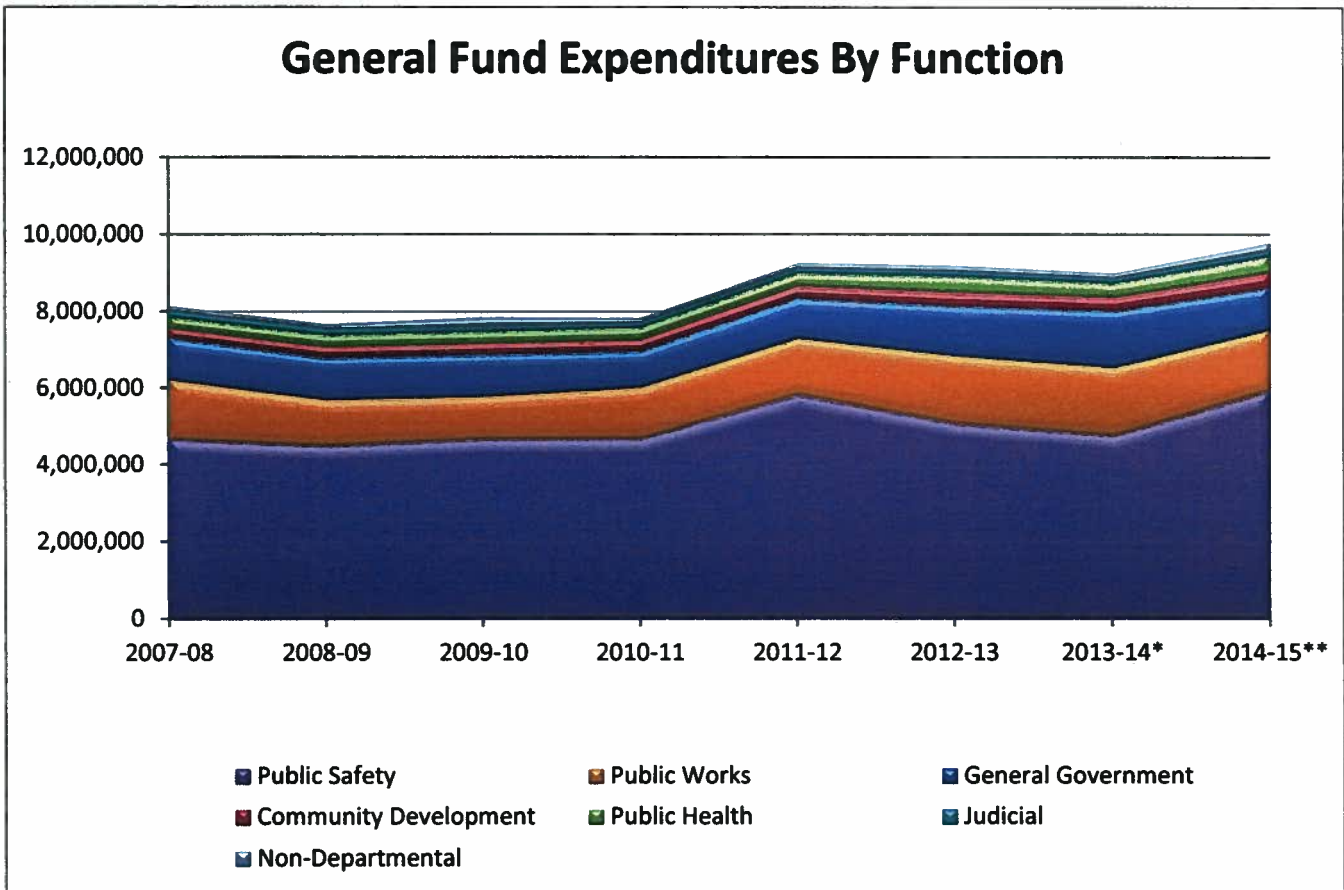
EXPENDITURES

General Fund Expenditures-By Function Summary

Fiscal Year	General Government	Community Development	Public Health	Public Safety	Judicial	Public Works	Non-Dept.	Total
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	1,315,403	338,754	438,395	5,051,095	103,401	1,783,343	152,354	9,182,745
2013-14*	1,495,371	343,176	372,057	4,742,844	107,988	1,785,200	158,878	9,005,514
2014-15**	1,123,062	359,521	443,039	5,914,296	109,155	1,607,982	221,839	9,778,894

* Estimated

**Proposed



General Fund Expenditures Comparison By Function

Department	Dept. No.	2012-13 Actual	2013-14 Budget	2013-14 Est.Actual	2014-15 Budget
General Government:					
Administration	10	199,337	223,764	217,916	215,660
Legal	11	24,835	25,025	375,808	25,825
Personnel/Civil Service	12	142,450	176,576	176,382	157,349
Finance	14	261,903	277,404	270,334	281,527
Mayor/Council	15	37,826	35,900	35,926	68,437
City Secretary	16	222,111	248,143	247,722	202,791
Municipal Building	17	426,941	152,577	171,283	171,473
TOTAL		1,315,403	1,139,389	1,495,371	1,123,062
Community Development:					
Community Services	20	147,000	147,000	147,000	152,000
Planning and Inspection	24	191,754	205,417	196,176	207,521
TOTAL		338,754	352,417	343,176	359,521
Public Health:					
Public Health	22	335,093	309,363	280,005	327,565
Animal Control	49	103,302	92,535	92,052	115,474
TOTAL		438,395	401,898	372,057	443,039
Public Works:					
Street Department	32	1,201,310	1,219,746	1,205,602	1,014,179
Parks Department	34	385,638	401,399	362,211	405,626
City Garage	38	196,395	216,780	217,387	188,177
TOTAL		1,783,343	1,837,925	1,785,200	1,607,982
Public Safety:					
Fire Department	46	2,326,773	2,500,083	2,486,251	2,521,682
Police Department	51-54	2,724,322	3,061,102	2,256,593	3,392,614
TOTAL		5,051,095	5,561,185	4,742,844	5,914,296
Judicial					
Municipal Court	50	103,401	109,225	107,988	109,155
		103,401	109,225	107,988	109,155
Non-Departmental					
Non-departmental	55	152,354	173,453	158,878	221,839
TOTAL		152,354	173,453	158,878	221,839
GRAND TOTAL EXPENDITURES		9,182,745	9,575,492	9,005,514	9,778,894

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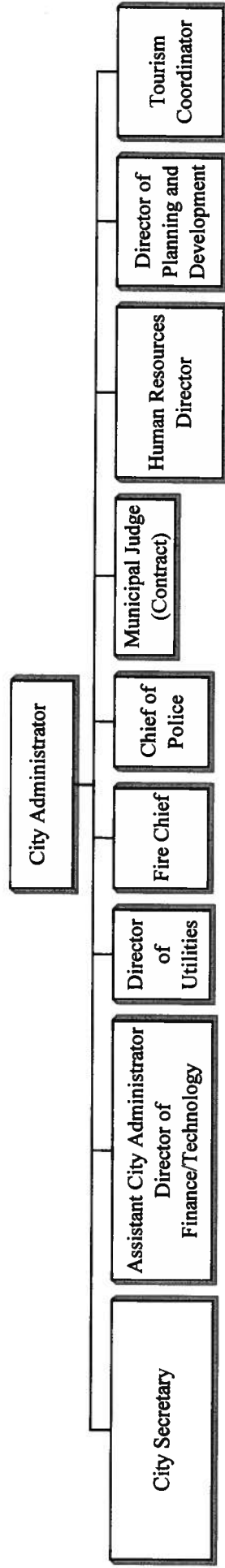
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*Total Proposed Expenditures for New Budget Year

** Total includes amendments through budget process.

DEPARTMENTAL EXPENSES

CITY ADMINISTRATOR



DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: **CITY ADMINISTRATOR**

Department Purpose:

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

Departmental Objectives:

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

Department Name:
Department Number:

**Administration
10**

Expense Summary

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est. Act.	2014-15 Budget
Personal Services	159,390	165,943	171,071	182,694	192,954	212,771	211,767	207,608
Supplies	249	950	159	3,254	611	3,541	224	600
Contractual Services	5,559	8,450	3,451	5,459	5,772	7,452	5,198	7,452
Capital Improvements								
Total Expense	165,198	175,343	174,681	191,407	199,337	223,764	217,188	215,660

PERSONNEL

Position Classification	Total
Administrator	1

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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ADMINISTRATION

PERSONAL SERVICES

510-6100	Longevity	1,200	1,200	1,200	300
510-6101	Salaries	136,029	148,189	149,574	148,189
510-6103	F I C A	9,306	12,237	9,696	11,532
510-6104	Group Insurance	7,329	7,470	7,412	13,237
510-6105	Retirement	28,940	32,979	33,047	31,976
510-6106	Workers Compensation	104	127	128	124
510-6109	Incentive Pay	1,046	1,569	1,710	
510-6110	Vacation Buy Back				
510-6141	Car Allowance	9,000	9,000	9,000	2,250
	TOTAL PERSONAL SERVICES	192,954	212,771	211,767	207,608

SUPPLIES

510-6201	Office Supplies	293	150	169	150
510-6202	Operating Supplies				
510-6204	Small Tools & Equipment	247	2,741		
510-6205	Postage	12	100	5	100
510-6206	Subscriptions,Books,Periodicals	25	300	26	100
510-6208	Computer Software	33	250	23	250
	TOTAL SUPPLIES	611	3,541	224	600

CONTRACTUAL SERVICES

510-6301	Communication	846	852	819	852
510-6302	Travel and Training	3,065	4,000	1,966	4,000
510-6308	Repair and Maintenance		200		200
510-6309	Rentals				
510-6310	Other Contractual Services				
510-6312	Professional Dues	1,264	1,400	2,194	1,400
510-6399	Miscellaneous	598	1,000	218	1,000
	TOTAL CONTRACTUAL SERVICES	5,772	7,452	5,198	7,452

CAPITAL

510-6504	Machinery & Equipment				
510-6505	Vehicles				
510-6508	Computer Equipment				
	TOTAL CAPITAL				

TOTAL EXPENDITURES	199,337	223,764	217,188	215,660
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*Includes amendments during fiscal year.

LEGAL DEPARTMENT

**City Attorney
(Contract)**

**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	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services								
Supplies	2	48		67	25	25	26	25
Contractual Services	15,600	15,365	20,775	16,125	24,810	375,000	373,439	25,800
Capital Improvements								
Total Expense	15,602	15,413	20,775	16,192	24,835	375,025	373,465	25,825

PERSONNEL

Position Classification	Total
City Attorney (Contract)	1

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 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

25	25	26	25
25	25	26	25

CONTRACTUAL SERVICES

511-6300 Professional Services

511-6302 Travel and Training

511-6310 Other Contractual Services

TOTAL CONTRACTUAL SERVICES

350,000	347,650		
797	1,000	1,788	1,800
24,013	24,000	24,000	24,000
24,810	375,000	373,439	25,800

TOTAL EXPENDITURES

24,835	375,025	373,465	25,825
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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

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	97,536	101,825	105,584	112,748	120,311	125,626	125,760	126,399
Supplies	4,195	4,353	4,116	4,742	6,344	7,100	4,581	7,100
Contractual Services	34,285	31,662	39,495	86,218	15,795	43,850	13,576	23,850
Capital Improvements								
Total Expense	136,016	137,840	149,195	203,708	142,450	176,576	143,916	157,349

PERSONNEL

Position Classification	Total
Human Resources Director	1

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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HUMAN RESOURCES DEPARTMENT

PERSONAL SERVICES

512-6100	Longevity	804	852	852	900
512-6101	Salaries	82,628	85,322	86,173	85,324
512-6103	FICA	6,286	7,039	6,484	7,047
512-6104	Group Insurance	7,124	7,470	7,206	7,567
512-6105	Retirement	17,536	18,972	19,020	19,541
512-6106	Workers Compensation	104	127	128	124
512-6109	Incentive Pay	620	644	656	656
512-6110	Vacation Buy Back	1,609	1,600	1,641	1,640
512-6141	Car Allowance	3,600	3,600	3,600	3,600
TOTAL PERSONAL SERVICES		120,311	125,626	125,760	126,399

SUPPLIES

512-6201	Office Supplies	1,257	1,000	970	1,000
512-6202	Operating Supplies	2,601	2,500	1,961	2,500
512-6203	Repair & Maintenance Supplies				
512-6204	Small Tools & Equipment	400	600	230	600
512-6205	Postage	316	600	247	600
512-6206	Subscriptions, Books, Periodicals	1,737	2,000	1,148	2,000
512-6208	Computer Software	33	400	23	400
TOTAL SUPPLIES		6,344	7,100	4,581	7,100

CONTRACTUAL SERVICES

512-6300	Professional Services	9,321	34,000	6,452	14,000
512-6301	Communication	246	600	275	600
512-6302	Travel and Training	3,126	3,000	2,294	3,000
512-6303	Advertising	2,595	4,500	3,912	4,500
512-6304	Printing and Binding				
512-6308	Repair & Maintenance		500		500
512-6310	Other Contractual Service		200		200
512-6311	Other Professional Serv.	69	150	108	150
512-6312	Professional Dues	424	700	462	700
512-6399	Miscellaneous	15	200	73	200
TOTAL CONTRACTUAL SERVICES		15,795	43,850	13,576	23,850

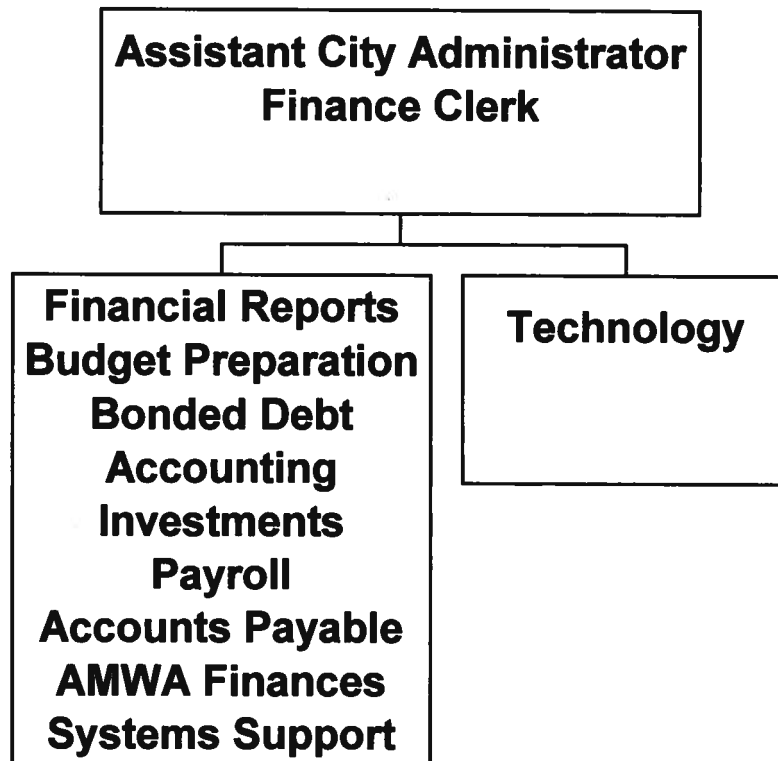
CAPITAL

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

TOTAL EXPENDITURES	142,450	176,576	143,916	157,349
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*Includes amendments during fiscal year.

FINANCE DEPARTMENT



DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Finance*

Department Purpose:

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

Departmental Objectives:

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

Department Name:
Department Number:

Finance
14

Expense Summary

Classification	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	179,816	188,850	192,268	201,708	206,339	217,753	216,030	222,892
Supplies	5,868	12,693	7,568	9,187	8,515	9,000	6,820	8,600
Contractual Services	35,511	39,132	41,592	45,690	47,049	50,651	47,670	50,035
Capital Improvements								
Total Expense	221,195	240,675	241,428	256,585	261,903	277,404	270,520	281,527

PERSONNEL

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

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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FINANCE

PERSONAL SERVICES

514-6100	Longevity	1,088	1,188	1,184	1,284
514-6101	Salaries	145,362	150,231	153,102	153,249
514-6102	Overtime				
514-6103	F I C A	10,645	12,081	11,081	12,319
514-6104	Group Insurance	14,149	14,940	14,327	15,134
514-6105	Retirement	29,781	32,559	32,329	34,159
514-6106	Workers Compensation	208	254	256	247
514-6109	Incentive Pay	976	1,700	150	1,700
514-6110	Vacation Buy Back	531	1,200		1,200
514-6111	Accrued Vacation Payout				
514-6141	Car Allowance	3,600	3,600	3,600	3,600
	TOTAL PERSONAL SERVICES	206,339	217,753	216,030	222,892

SUPPLIES

514-6201	Office Supplies	2,819	3,700	2,132	3,200
514-6202	Operating Supplies				
514-6203	Repair & Maintenance Supplies		100		100
514-6204	Small Tools & Equipment	1,291	800	400	800
514-6205	Postage	1,512	1,500	1,567	1,600
514-6206	Subscriptions,Books,Periodicals	1,824	1,900	1,657	1,900
514-6208	Computer Software	1,068	1,000	1,065	1,000
	TOTAL SUPPLIES	8,515	9,000	6,820	8,600

CONTRACTUAL SERVICES

514-6300	Professional Services	18,000	18,000	18,000	18,500
514-6301	Communication	2,268	2,800	2,224	2,500
514-6302	Travel and Training	3,704	4,600	2,840	4,200
514-6303	Advertising		120	441	120
514-6304	Printing and Binding	1,348	1,600	1,380	1,380
514-6308	Repair and Maintenance	20,307	21,981	21,610	21,814
514-6310	Other Contractual Service	505	400	214	400
514-6311	Other Professional Services				
514-6312	Professional Dues	916	950	926	1,021
514-6399	Miscellaneous		200	36	100
	TOTAL CONTRACTUAL SERVICES	47,049	50,651	47,670	50,035

CAPITAL

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

TOTAL EXPENDITURES	261,903	277,404	270,520	281,527
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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

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services								
Supplies	169	400	169	4,865	300	400	396	200
Contractual Services	26,540	29,000	26,540	24,442	37,526	35,500	35,523	68,237
Capital Improvements								
Total Expense	26,709	29,400	26,709	29,307	37,826	35,900	35,919	68,437

PERSONNEL

Position Classification	Total
Mayor	1
Council Members	4

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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MAYOR/COUNCIL

SUPPLIES

515-6201 Office Supplies	300	200	323	200
515-6204 Small Tools & Equipment		200	63	
515-6205 Postage				
515-6206 Subscriptions,Books,Periodicals				
515-6208 Computer Software			11	
TOTAL SUPPLIES	300	400	396	200

CONTRACTUAL SERVICES

515-6300 Professional Services			3,260	31,718
515-6301 Communication	3,119	3,000	2,852	3,119
515-6302 Travel and Training	8,612	8,000	10,047	8,000
515-6303 Advertising				
515-6304 Printing & Binding				
515-6309 Rentals				
515-6310 Other Contractual Services	14,710	14,500	12,450	14,700
515-6312 Professional Dues	5,344	5,000	4,365	5,000
515-6313 Aid to Other Organizations	5,741			
515-6399 Miscellaneous		5,000	2,548	5,700
TOTAL CONTRACTUAL SERVICES	37,526	35,500	35,523	68,237

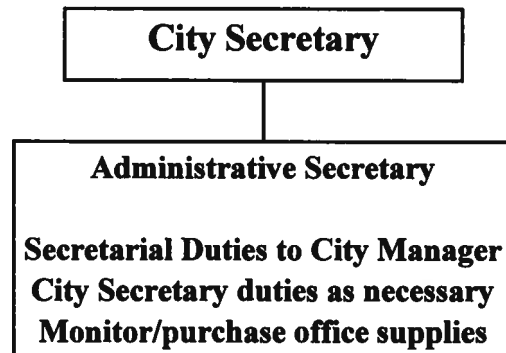
CAPITAL

515-6504 Machinery & Equipment	
515-6506 Vehicles	
TOTAL CAPITAL	

TOTAL EXPENDITURES	37,826	35,900	35,919	68,437
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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

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	161,997	176,791	184,010	197,593	209,501	274,396	279,049	170,541
Supplies	1,441	2,974	2,003	5,338	3,359	7,250	5,406	3,980
Contractual Services	12,164	12,410	20,390	9,921	9,251	21,790	15,727	28,270
Capital Improvements				18,621				
Total Expense	175,602	192,175	206,403	231,473	222,111	303,436	300,181	202,791

PERSONNEL

Position Classification	Total
City Secretary	1
Administrative Secretary	1

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est. Actual	2014-15 Budget
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CITY SECRETARY

PERSONAL SERVICES

516-6100	Longevity	1,066	1,164	1,162	292
516-6101	Salaries	145,462	150,355	155,926	108,799
516-6102	Overtime				
516-6103	F I C A	11,292	14,116	14,116	8,762
516-6104	Group Insurance	14,173	14,940	14,258	22,694
516-6105	Retirement	30,163	41,465	41,464	24,297
516-6106	Workers Compensation	208	254	256	247
516-6109	Incentive Pay	839	420	428	
516-6110	Vacation Buy Back	2,098	2,833	2,589	1,250
516-6111	Accrued Vacation Payout		6,129	6,129	
516-6112	Accrued Sick Leave Payout		38,520	38,520	
516-6114	Accrued Comp Time Payout				
516-6141	Car Allowance	4,200	4,200	4,200	4,200
	TOTAL PERSONAL SERVICES	209,501	274,396	279,049	170,541

SUPPLIES

516-6201	Office Supplies	831	1,500	2,024	1,500
516-6203	Repair & Maintenance Supplies				
516-6204	Small Tools and Equipment	1,671	3,500	1,964	200
516-6205	Postage	358	1,000	381	1,000
516-6206	Subscriptions, Books, Periodicals	432	950	830	980
516-6208	Computer Software	66	300	206	300
	TOTAL SUPPLIES	3,359	7,250	5,406	3,980

CONTRACTUAL SERVICES

516-6300	Professional Services				
516-6301	Communication	1,106	1,200	1,069	1,200
516-6302	Travel and Training	3,197	4,000	4,252	4,000
516-6303	Advertising	1,296	3,000	3,032	3,000
516-6304	Printing and Binding		3,250		3,250
516-6308	Repair and Maintenance	410	1,260	598	1,320
516-6310	Other Contractual Services	2,122	7,530	5,629	13,950
516-6311	Other Professional Service	700	700	700	700
516-6312	Professional Dues	325	450	416	450
516-6399	Miscellaneous	96	400	30	400
	TOTAL CONTRACTUAL SERVICES	9,251	21,790	15,727	28,270

CAPITAL

516-6502	Buildings				
516-6504	Machinery & Equipment				
516-6508	Computer Equipment				
516-6510	Furniture & Fixtures				
	TOTAL CAPITAL				
	TOTAL EXPENDITURES	222,111	303,436	300,181	202,791

*Includes amendments during fiscal year.

MUNICIPAL BUILDING

Director of Planning and Development

Custodian

DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Municipal Building*

Department Purpose:

- The Municipal Building department provides maintenance and support to the City Hall, City Hall Annex and City of Athens Training Center/EOC buildings. These facilities house all City Administration, Utility Billing, Public Works, Municipal Court, Inspection, and the Police Department. Included in the City Hall Annex is the Council Chambers where Council Meetings are held bi-monthly and where monthly meetings of the various Boards are held. The Chambers are also used by the Athens Municipal Water Authority and the Athens Economic Development Corporation as a meeting place for their monthly meetings.

Departmental Objectives:

- To provide a clean, safe and attractive City Hall, City Hall Annex and City of Athens Training Center/EOC.
- To provide a meeting area for citizens to voice their concerns in Council meetings and other meetings.
- To perform routine maintenance activities at the various facilities.

Department Name:
Department Number:

Municipal Building
17

Expense Summary

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	35,649	37,356	38,851	41,177	30,602		10	
Supplies	6,455	5,586	7,735	7,917	8,853	11,697	11,218	8,500
Contractual Services	131,250	89,037	88,060	86,428	93,940	166,989	149,873	136,901
Capital Improvements					293,547			26,072
Total Expense	173,354	131,979	134,646	135,522	426,941	178,686	161,101	171,473

PERSONNEL

**Position
Classification**

Total

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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MUNICIPAL BUILDING

PERSONAL SERVICES

517-6100	Longevity	214			
517-6101	Salaries	18,431			
517-6102	Overtime				
517-6103	F I C A	1,592			
517-6104	Group Insurance	4,020			
517-6105	Retirement	4,057			
517-6106	Workers Compensation	621		10	
517-6109	Incentive Pay				
517-6110	Vacation Buy Back				
517-6111	Accrued Vacation Payout	1,666			
517-6141	Car Allowance				
TOTAL PERSONAL SERVICES		30,602		10	

SUPPLIES

517-6201	Office Supplies			0	
517-6202	Operating Supplies	3,683	3,750	3,949	3,750
517-6203	Repair/Maintenance Supplies	4,912	4,000	3,807	4,000
517-6204	Small Tools & Equipment	258	3,947	3,461	750
517-6205	Postage				
517-6206	Subscriptions,Books,Periodicals				
517-6208	Computer Software				
TOTAL SUPPLIES		8,853	11,697	11,218	8,500

CONTRACTUAL SERVICES

517-6300	Professional Services				
517-6301	Communication	32,027	34,000	32,425	34,000
517-6305	Electricity	29,298	37,700	29,218	30,676
517-6306	Natural Gas	1,498	2,800	2,812	2,500
517-6307	Water and Wastewater Services				
517-6308	Repair & Maintenance	21,111	67,339	61,358	44,000
517-6309	Rentals	134	500		
517-6310	Other Contractual Services	9,872	24,500	23,957	25,725
517-6312	Professional Dues				
517-6399	Miscellaneous		150	103	
TOTAL CONTRACTUAL SERVICES		93,940	166,989	149,873	136,901

CAPITAL

517-6501	Land	293,547			
517-6502	Buildings				
517-6503	Imp. Other than Buildings				
517-6504	Machinery and Equipment				26,072
517-6510	Furniture & Fixtures				
TOTAL CAPITAL		293,547			26,072
TOTAL EXPENDITURES		426,941	178,686	161,101	171,473

*Includes amendments during fiscal year.

Community Services

DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Community Services*

Department Purpose:

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

Departmental Objectives:

- To provide a monthly allotment to be used in the operating costs of the Cain Center, the Keep Athens Beautiful program, Henderson County Library and other community organizations.

Department Name:
Department Number:

Community Services
20

Expense Summary

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services								
Supplies								
Contractual Services	95,425	91,995	117,000	117,000	147,000	147,000	147,012	152,000
Capital Improvements								
Total Expense	95,425	91,995	117,000	117,000	147,000	147,000	147,012	152,000

PERSONNEL

**Position
Classification**

None

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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COMMUNITY SERVICES

CONTRACTUAL SERVICES

520-6313	Aid to Other Organizations	147,000	147,000	147,012	152,000
	TOTAL CONTRACTUAL SERVICES	147,000	147,000	147,012	152,000
	TOTAL EXPENDITURES	147,000	147,000	147,012	152,000

*Includes amendments during fiscal year.

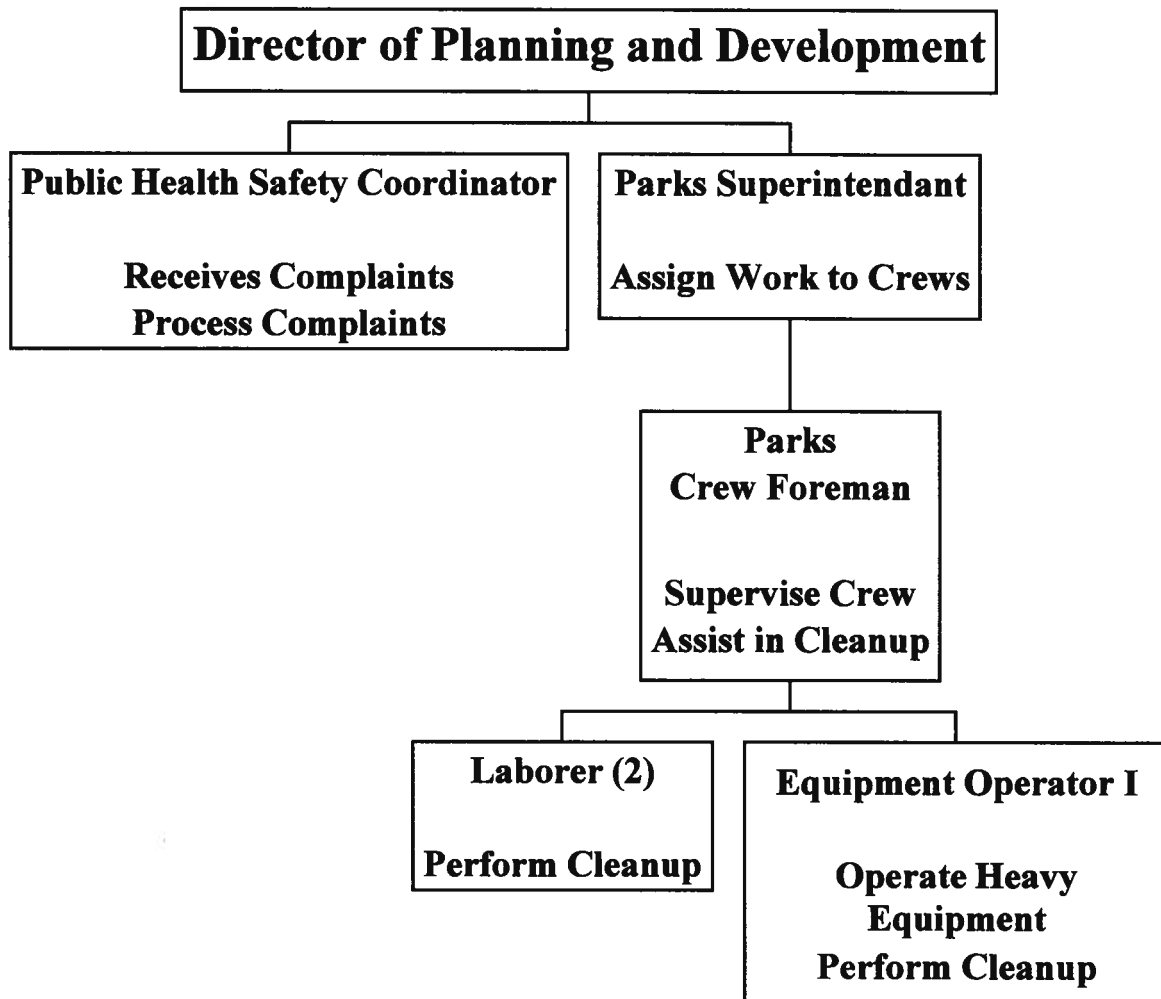
2015 COMMUNITY SERVICES DISTRIBUTION BY ORGANIZATION

Organization	Amount
Keep Athens Beautiful *	10,000
Library	12,000
Cain Center	130,000
Total	152,000

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

\$7,500 for Public Right of Way Maintenance

PUBLIC HEALTH



DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Public Health*

Department Purpose:

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

Departmental Objectives:

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

Department Name:
Department Number:

**Public Health
22**

Expense Summary

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	180,216	180,285	166,140	199,808	185,889	206,993	186,370	203,145
Supplies	14,808	20,781	21,246	17,664	20,993	30,050	25,271	31,700
Contractual Services	53,552	53,312	55,352	49,201	44,474	72,320	68,678	67,720
Capital Improvements			13,610		83,737			25,000
Total Expense	248,576	254,378	256,348	266,673	335,093	309,363	280,319	327,565

PERSONNEL

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

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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PUBLIC HEALTH

PERSONAL SERVICES

522-6100	Longevity	1,506	1,632	1,386	1,504
522-6101	Salaries	121,399	130,278	121,418	127,190
522-6102	Overtime				
522-6103	F I C A	9,082	10,428	8,765	10,132
522-6104	Group Insurance	25,387	29,880	25,884	30,268
522-6105	Retirement	24,565	28,104	25,234	28,095
522-6106	Workers Compensation	1,871	2,271	2,296	2,206
522-6107	Unemployment				
522-6109	Incentive Pay	103	750	248	750
522-6110	Vacation Buy Back	821	3,000	524	3,000
522-6111	Accrued Vacation Payout	1,155	650	617	
522-6114	Accrued Comp Time Payout				
522-6141	Car Allowance				
	TOTAL PERSONAL SERVICES	185,889	206,993	186,370	203,145

SUPPLIES

522-6201	Office Supplies	438	500	326	500
522-6202	Operating Supplies	1,391	1,550	1,548	1,200
522-6203	Repair/Maint. Supplies	7,503	13,000	10,259	17,500
522-6204	Small Tools & Equipment	1,782	4,250	3,294	3,500
522-6205	Postage	3,735	3,600	3,266	3,000
522-6206	Subscriptions,Books,Periodicals				
522-6207	Fuel	6,145	6,000	6,517	6,000
522-6208	Computer Software		1,150	60	
	TOTAL SUPPLIES	20,993	30,050	25,271	31,700

CONTRACTUAL SERVICES

522-6300	Professional Services	1,390	2,300	1,302	2,500
522-6301	Communication	796	850	755	700
522-6302	Travel and Training	765	850	708	1,000
522-6303	Advertising	974	1,500	518	1,200
522-6305	Electricity				
522-6308	Repair and Maintenance	1,140	16,500	15,499	16,500
522-6309	Rentals	674	660	635	660
522-6310	Other Contractual Service	38,590	49,500	49,104	45,000
522-6311	Other Professional Service				
522-6312	Professional Dues	146	160	156	160
522-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	44,474	72,320	68,678	67,720

CAPITAL

522-6501	Land				
522-6503	Improvement Other Than Buildings				
522-6504	Machinery & Equipment	83,737			
522-6508	Vehicles				25,000
522-6508	Computer Equipment				
	TOTAL CAPITAL	83,737			25,000

TOTAL EXPENDITURES	335,093	309,363	280,319	327,565
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*Includes amendments during fiscal year.

INSPECTION DEPARTMENT

Director of Planning and Development

Building Inspector

**Perform City Inspections
Issue Permits
Zoning**

DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Inspection*

Department Purpose:

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

Departmental Objectives:

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

Department Name:
Department Number:

**Inspection
24**

Expense Summary

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	163,130	172,858	163,803	173,000	180,690	190,992	186,520	194,046
Supplies	4,063	4,575	4,570	5,021	5,169	6,235	4,735	5,225
Contractual Services	5,011	8,750	6,509	3,747	5,895	8,190	5,143	8,250
Capital Improvements								
Total Expense	172,204	186,183	174,882	181,768	191,754	205,417	196,398	207,521

PERSONNEL

Position Classification	Total
Director	1
Inspector	1

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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INSPECTION

PERSONAL SERVICES

524-6100	Longevity	816	912	912	1,008
524-6101	Salaries	127,406	131,834	133,132	133,346
524-6102	Overtime				
524-6103	F I C A	9,562	10,461	9,722	10,584
524-6104	Group Insurance	14,097	14,940	14,243	15,134
524-6105	Retirement	25,717	28,194	27,500	29,348
524-6106	Workers Compensation	522	651	658	626
524-6107	Unemployment				
524-6109	Incentive Pay	836	1,500	354	1,500
524-6110	Vacation Buy Back	1,734	2,500		2,500
524-6120	Salaries (Part Time)				
524-6111	Accrued Vacation Payout				
	TOTAL PERSONAL SERVICES	180,690	190,992	186,520	194,046

SUPPLIES

524-6201	Office Supplies	468	500	266	500
524-6202	Operating Supplies	206	250	147	250
524-6203	Repair/Maint. Supplies	678	600	449	600
524-6204	Small Tools & Equipment	91	1,700	1,417	750
524-6205	Postage	220	225	117	225
524-6206	Subscriptions,Books, Periodicals	756	400	26	400
524-6207	Fuel	2,750	2,500	2,251	2,500
524-6208	Computer Software		60	60	
	TOTAL SUPPLIES	5,169	6,235	4,735	5,225

CONTRACTUAL SERVICES

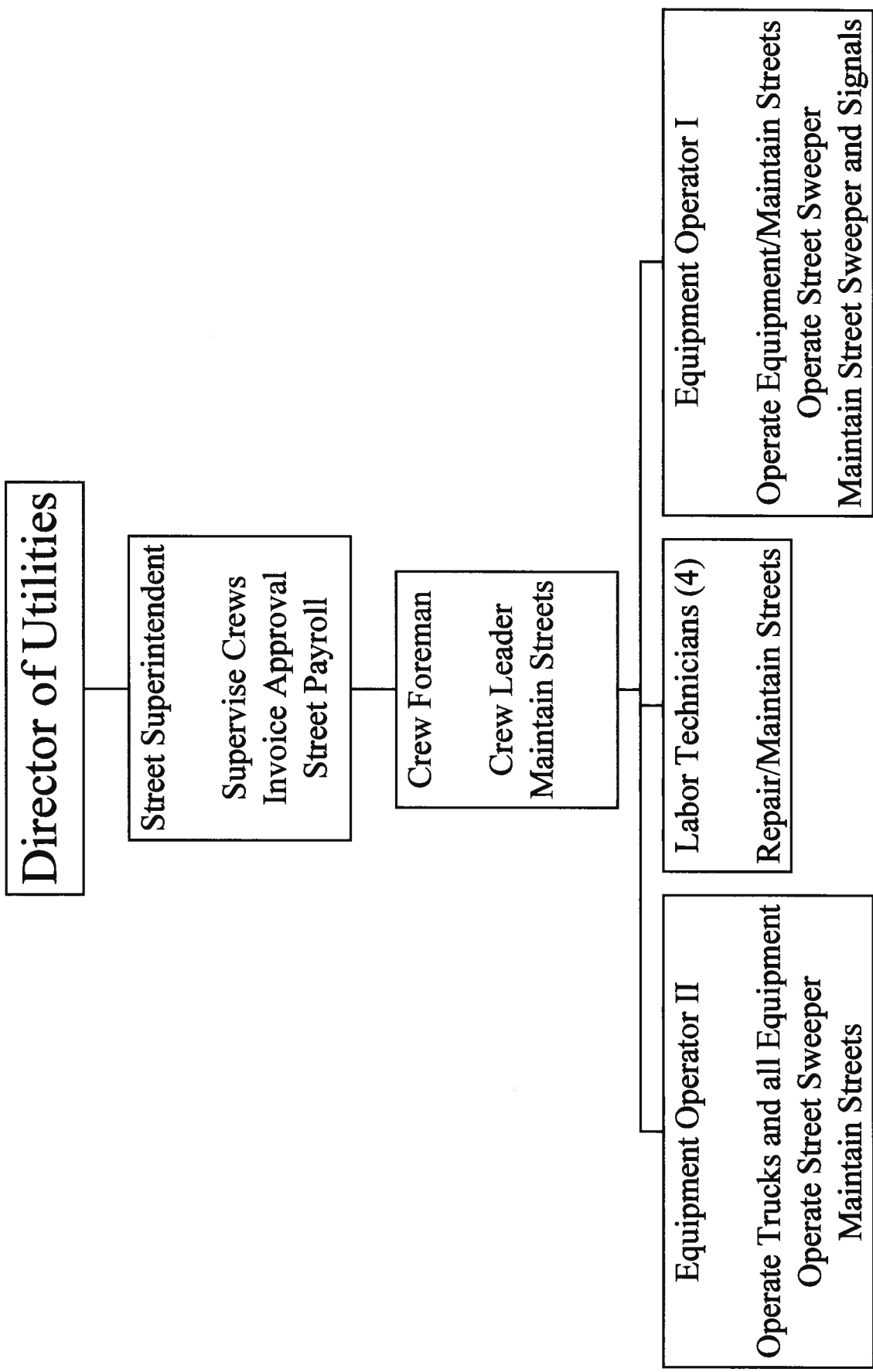
524-6300	Professional Services	110	200	20	200
524-6301	Communication	981	1,000	898	1,000
	Travel and Training	1,452	2,760	1,715	3,000
524-6303	Advertising	2,023	1,800	998	1,800
524-6304	Printing and Binding	365	500	484	500
524-6308	Repair and Maintenance	534	1,200	281	1,200
524-6309	Rentals	106	150	171	150
524-6310	Other Contractual Service				
524-6312	Professional Dues	325	580	577	400
524-6320	Federal/State Licensing				
524-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	5,895	8,190	5,143	8,250

CAPITAL

524-6504	Machinery & Equipment				
524-6506	Vehicles				
524-6508	Computer Equipment				
524-6510	Furniture & Fixtures				
	TOTAL CAPITAL				
	TOTAL EXPENDITURES	191,754	205,417	196,398	207,521

*Includes amendments during fiscal year.

STREETS DEPARTMENT



DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: **Streets**

Department Purpose:

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

Departmental Objectives:

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

Department Name:
Department Number:

Streets
32

Expense Summary

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	383,241	394,132	380,548	367,051	408,575	456,596	435,041	455,684
Supplies	119,760	135,083	138,147	131,260	135,385	147,800	137,983	155,100
Contractual Services	240,433	249,831	235,552	250,202	245,557	257,050	205,250	203,395
Capital Improvements	126,420	677	60,185	199,475	411,792	358,300	356,515	200,000
Total Expense	869,854	779,723	814,432	947,988	1,201,310	1,219,746	1,134,788	1,014,179

PERSONNEL

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

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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STREETS

PERSONAL SERVICES

532-6100	Longevity	2,996	3,380	3,348	3,764
532-6101	Salaries	264,521	288,468	280,778	285,781
532-6102	Overtime	42	2,000	129	2,000
532-6103	F I C A	19,090	22,732	19,975	22,556
532-6104	Group Insurance	55,339	59,760	55,962	60,536
532-6105	Retirement	52,619	61,264	58,183	62,544
532-6106	Workers Compensation	13,286	15,692	15,863	15,203
532-6107	Unemployment				
532-6109	Incentive Pay	683	1,200	804	1,200
532-6110	Vacation Buy Back				
532-6111	Accrued Vacation Payout		1,500		1,500
532-6113	Holiday Premium Pay		100		100
532-6114	Accrued Compensatory Time Pay		500		500
TOTAL PERSONAL SERVICES		408,575	456,596	435,041	455,684

SUPPLIES

532-6201	Office Supplies	139	500	228	500
532-6202	Operating Supplies	6,635	5,500	4,956	13,500
532-6203	Repair & Maint Supplies	83,824	93,700	88,642	88,000
532-6204	Small Tools & Equipment	2,279	3,000	2,817	8,000
532-6205	Postage				
532-6206	Subscriptions,Book,Periodicals				
532-6207	Fuel	42,488	45,000	41,275	45,000
532-6208	Computer Software	20	100	65	100
TOTAL SUPPLIES		135,385	147,800	137,983	155,100

CONTRACTUAL SERVICES

532-6300	Professional Seivces	122	500	310	500
532-6301	Communication	1,402	1,250	1,351	1,400
532-6302	Travel and Training	69	1,200	50	1,200
532-6303	Advertising	278	400	215	400
532-6305	Electricity	227,219	238,000	197,497	183,195
532-6308	Repair and Maintenance	5,221	6,000	3,742	6,500
532-6309	Rentals	1,845	2,200	1,767	2,200
532-6310	Other Contractual Sevice	9,403	7,500	318	8,000
532-6311	Other Professtional Service				
532-6313	Aid to Other Organization				
532-6399	Miscellaneous				
TOTAL CONTRACTUAL SERVICES		245,557	257,050	205,250	203,395

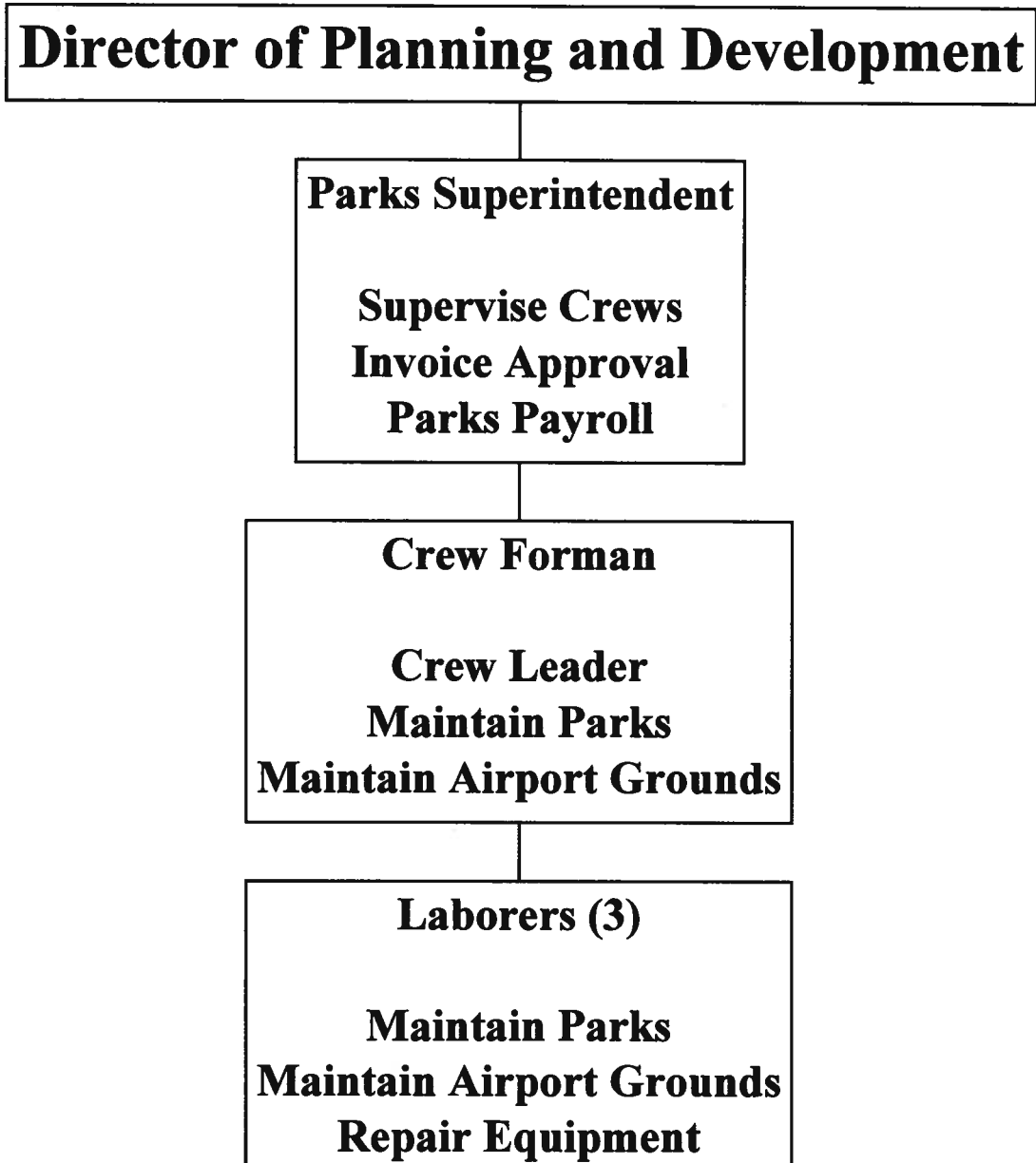
CAPITAL

532-6502	Buldings	184,208	158,300	156,767	
532-6504	Machinery & Equipment	27,729			
532-6506	Vehicles				
532-6508	Computer Equipment	199,855			
532-6520	Public Facilities: Roads		200,000	199,748	200,000
TOTAL CAPITAL		411,792	358,300	356,515	200,000

TOTAL EXPENDITURES	1,201,310	1,219,746	1,134,788	1,014,179
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*Includes amendments during fiscal year.

PARKS DEPARTMENT



DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Parks*

Department Purpose:

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

Departmental Objectives:

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

Expense Summary

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	222,018	236,738	258,402	242,025	248,220	274,974	258,424	274,066
Supplies	39,133	36,265	36,265	42,409	39,495	44,700	38,756	40,475
Contractual Services	69,439	70,201	70,201	62,928	63,527	81,725	61,052	81,085
Capital Improvements	9,450				34,397			10,000
Total Expense	340,040	343,204	364,868	347,362	385,638	401,399	358,232	405,626

PERSONNEL

Position Classification	Total
Crew Foreman	1
Laborers	4

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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PARKS

PERSONAL SERVICES

534-6100	Longevity	3,078	2,296	2,256	2,504
534-6101	Salaries	161,675	169,527	165,318	166,091
534-6102	Overtime	244	1,500	25	1,500
534-6103	F I C A	12,608	13,504	12,406	13,257
534-6104	Group Insurance	33,408	44,820	38,075	47,285
534-6105	Retirement	32,751	36,395	34,598	36,760
534-6106	Workers Compensation	2,944	3,732	3,770	3,469
534-6107	Unemployment				
534-6109	Incentive Pay	1,389	1,200	1,080	1,200
534-6110	Vacation Buy Back		2,000	610	2,000
534-6111	Accrued Vacation Payout	120		284	
534-6113	Holiday Premium Pay				
534-6114	Accrued Comp Time Pay	3		2	
	TOTAL PERSONAL SERVICES	248,220	274,974	258,424	274,066

SUPPLIES

534-6201	Office Supplies	198	200	235	175
534-6202	Operating Supplies	4,715	5,500	4,640	4,700
534-6203	Repair & Maint Supplies	13,083	18,000	11,491	18,000
534-6204	Small Tools & Equipment	3,956	6,900	6,195	3,500
534-6205	Postage				
534-6206	Subscriptions,Books,Periodicals				
534-6207	Fuel	17,542	14,000	16,134	14,000
534-6208	Computer Software		100	60	100
	TOTAL SUPPLIES	39,495	44,700	38,756	40,475

CONTRACTUAL SERVICES

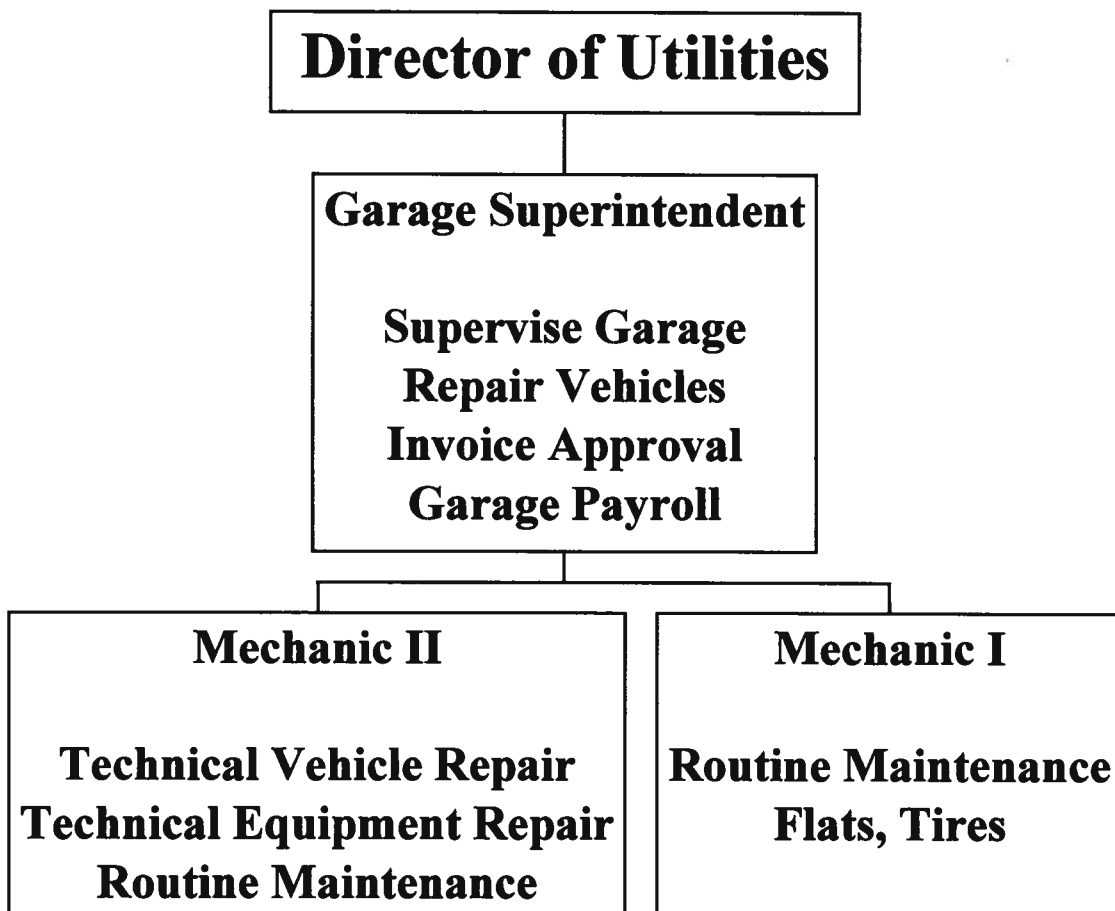
534-6300	Professional Services	1,486			
534-6301	Communication	74	1,400	1,319	1,400
534-6302	Travel and Training	60	750	286	750
534-6303	Advertising	53,659			
534-6305	Electricity	508	58,000	51,095	41,585
534-6306	Natural Gas	3,770	500	784	500
534-6308	Repair and Maintenance	1,155	16,875	3,385	32,750
534-6309	Rentals	2,814	1,300	1,151	1,300
534-6310	Other Contractual Service		2,900	3,031	2,800
534-6311	Other Professional Service				
534-6312	Professional Dues				
534-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	63,527	81,725	61,052	81,085

CAPITAL

534-6502	Buildings				
534-6503	Impr. Other Than Buildings				
534-6504	Machinery & Equipment	9,550			10,000
534-6506	Vehicles	24,847			
534-6508	Computer Equipment				
	TOTAL CAPITAL	34,397			10,000
	TOTAL EXPENDITURES	385,638	401,399	358,232	405,626

*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

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	175,495	179,009	179,641	172,026	182,047	188,135	181,113	161,638
Supplies	4,341	4,170	6,263	9,495	6,594	11,563	9,113	15,863
Contractual Services	8,869	8,826	8,197	7,861	7,753	17,082	14,965	10,676
Capital Improvements	5,936							
Total Expense	194,641	192,005	194,101	189,382	196,395	216,780	205,190	188,177

PERSONNEL

Position Classification	Total
Garage Superintendent	1
Mechanic I	1
Mechanic II	1

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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CITY GARAGE

PERSONAL SERVICES

538-6100	Longevity	1,940	2,048	1,944	944
538-6101	Salaries	118,939	116,928	115,171	96,881
538-6102	Overtime	44	500		500
538-6103	F I C A	8,978	9,703	9,122	7,644
538-6104	Group Insurance	25,646	22,410	20,435	30,261
538-6105	Retirement	23,767	26,149	25,417	21,196
538-6106	Workers Compensation	2,506	3,070	3,069	2,617
538-6107	Unemployment				
538-6109	Incentive Pay	228	500		500
538-6110	Vacation Buy Back		1,095		1,095
538-6111	Accrued Vacation Payout		5,732	5,955	
538-6113	Holiday Premium Pay				
538-6114	Accrued Compensatory Time Pay				
	TOTAL PERSONAL SERVICES	182,047	188,135	181,113	161,638

SUPPLIES

538-6201	Office Supplies	13	195	144	195
538-6202	Operating Supplies	449	1,000	669	1,000
538-6203	Repair & Maint Supplies	3,248	2,237	2,180	2,313
538-6204	Small Tools & Equipment	817	4,980	4,490	8,180
538-6205	Postage			2	
538-6206	Subscriptions,Books,Periodicals		200	27	200
538-6207	Fuel	2,068	2,875	1,525	3,875
538-6208	Computer Software		76	76	100
	TOTAL SUPPLIES	6,594	11,563	9,113	15,863

CONTRACTUAL SERVICES

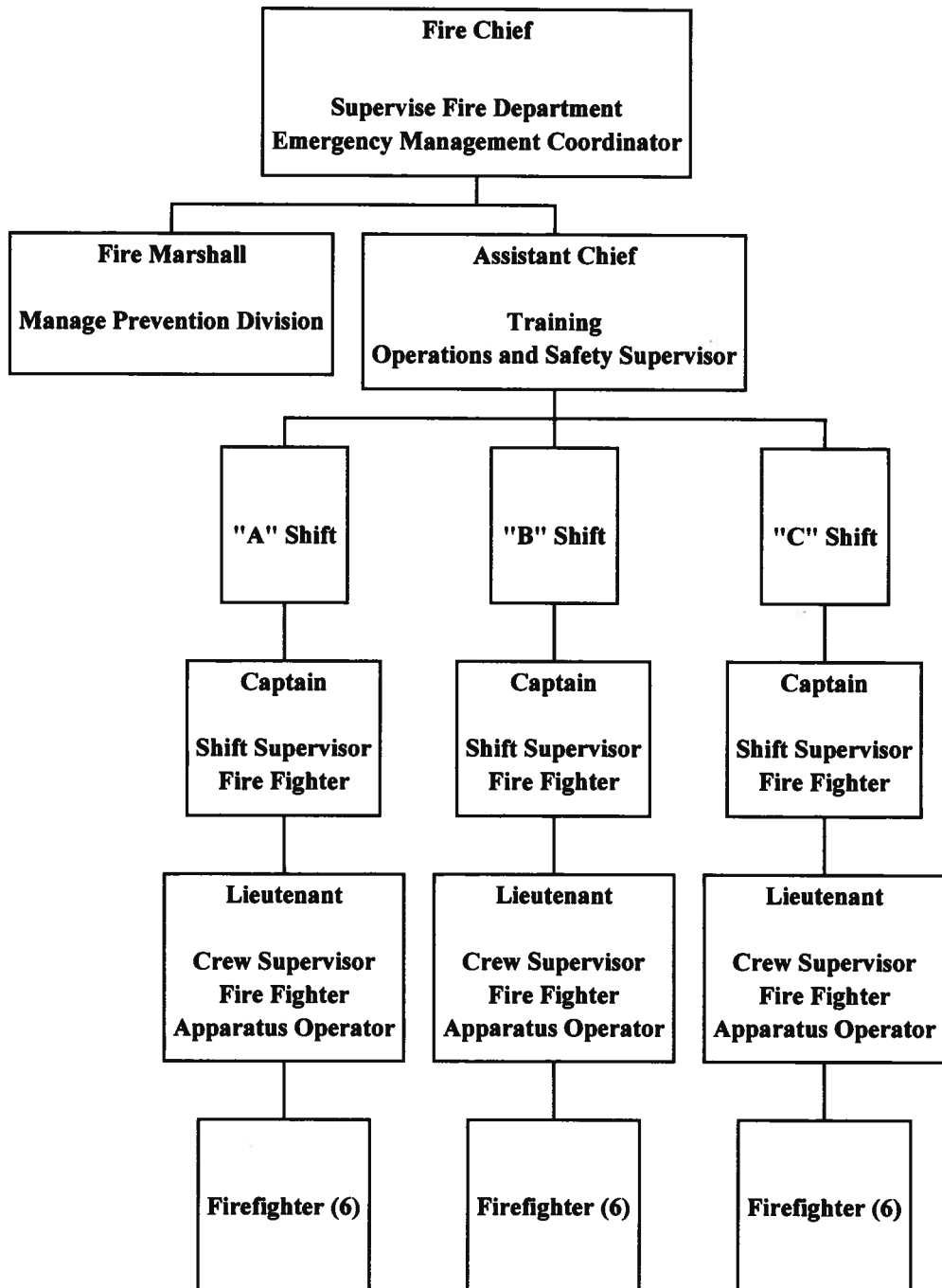
538-6300	Professional Service				
538-6301	Communication	1,102	1,200	1,010	1,200
538-6302	Travel and Training		400		400
538-6303	Advertising				
538-6305	Electricity	2,858	3,900	2,835	3,486
538-6306	Natural Gas	1,355	2,393	1,897	2,500
538-6308	Repair and Maintenance	1,066	7,899	7,952	1,500
538-6309	Rentals	1,371	1,200	1,271	1,500
538-6310	Other Contractual Service		50		50
538-6311	Other Professional Service				
538-6399	Miscellaneous		40		40
	TOTAL CONTRACTUAL SERVICES	7,753	17,082	14,965	10,676

CAPITAL

538-6502	Buildings				
538-6504	Machinery & Equipment				
538-6506	Vehicles				
538-6508	Computer Equipment				
	TOTAL CAPITAL				
	TOTAL EXPENDITURES	196,395	216,780	205,190	188,177

*Includes amendments during fiscal year.

FIRE & RESCUE SERVICES



DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Fire & Rescue Services*

Department Purpose:

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

Departmental Objectives:

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

Expense Summary

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	1,911,774	1,871,588	1,967,663	2,073,625	2,148,378	2,292,283	2,225,962	2,322,219
Supplies	67,534	61,070	60,552	106,787	61,716	88,600	75,952	70,200
Contractual Services	101,705	103,273	102,496	101,624	94,361	119,200	95,884	92,263
Capital Improvements			8,885	928,963	22,319			37,000
Operating Transfers			820					
Total Expense	2,081,013	2,035,931	2,140,416	3,210,999	2,326,773	2,500,083	2,397,798	2,521,682

PERSONNEL

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

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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FIRE & RESCUE SERVICES

PERSONAL SERVICES

546-6100	Longevity	10,130	10,476	10,466	11,716
546-6101	Salaries	1,368,679	1,408,411	1,411,409	1,445,172
546-6102	Overtime	31,261	38,600	22,867	30,000
546-6103	F I C A	112,279	122,653	114,393	124,123
546-6104	Group Insurance	193,469	209,160	201,035	205,569
546-6105	Retirement	297,865	330,561	321,546	344,177
546-6106	Workers Compensation	21,669	27,108	26,899	25,828
546-6107	Unemployment				
546-6108	Step Up Pay	4,343	4,800	3,295	4,800
546-6109	Incentive Pay	30,057	37,200	35,551	46,500
546-6110	Vacation Buy Back		4,000	3,869	3,000
546-6111	Accrued Vacation Payout	1,303	3,000	1,823	3,000
546-6112	Accrued Sick Leave Payout	34,664	31,000	10,625	15,000
546-6113	Holiday Premium Pay	62,398	61,914	61,538	63,334
546-6114	Accrued Compensatory Time Pay	292	3,600	647	
546-6115	On Call Pay				
	TOTAL PERSONAL SERVICES	2,148,378	2,292,283	2,225,962	2,322,219

SUPPLIES

546-6201	Office Supplies	1,865	2,200	1,840	2,200
546-6202	Operating Supplies	15,621	22,200	16,220	20,000
546-6203	Repair & Maint Supplies	9,386	11,050	9,422	13,050
546-6204	Small Tools & Equipment	9,275	29,600	23,991	11,600
546-6205	Postage	58	250	81	250
546-6206	Subscriptions, Books, Periodicals	515	600	741	600
546-6207	Fuel	23,517	20,000	20,999	20,000
546-6208	Computer Software	1,478	2,700	2,659	2,500
	TOTAL SUPPLIES	61,716	88,600	75,952	70,200

CONTRACTUAL SERVICES

546-6300	Professional Services	525	500	47	2,000
546-6301	Communication	20,642	21,000	20,880	20,000
546-6302	Travel and Training	16,126	20,000	8,478	15,000
546-6303	Advertising		100		100
546-6304	Printing & Binding	720	500	223	500
546-6305	Electricity	14,882	21,500	14,082	14,279
546-6306	Natural Gas	2,579	5,000	4,351	5,000
546-6308	Repair and Maintenance	26,640	31,700	30,839	22,000
546-6309	Rentals	2,458	3,000	3,447	2,200
546-6310	Other Contractual Services	3,646	5,000	3,573	3,000
546-6311	Other Professional Service				
546-6312	Professional Dues	5,372	9,100	8,202	7,100
546-6399	Miscellaneous	771	1,800	1,764	1,084
	TOTAL CONTRACTUAL SERVICES	94,361	119,200	95,884	92,263

CAPITAL

546-6503	Impr. Other Than Buildings				
546-6504	Machinery & Equipment				
546-6506	Vehicles	22,319			37,000
546-6508	Computer Equipment				
546-6510	Furniture & Fixtures				
	TOTAL CAPITAL	22,319			37,000

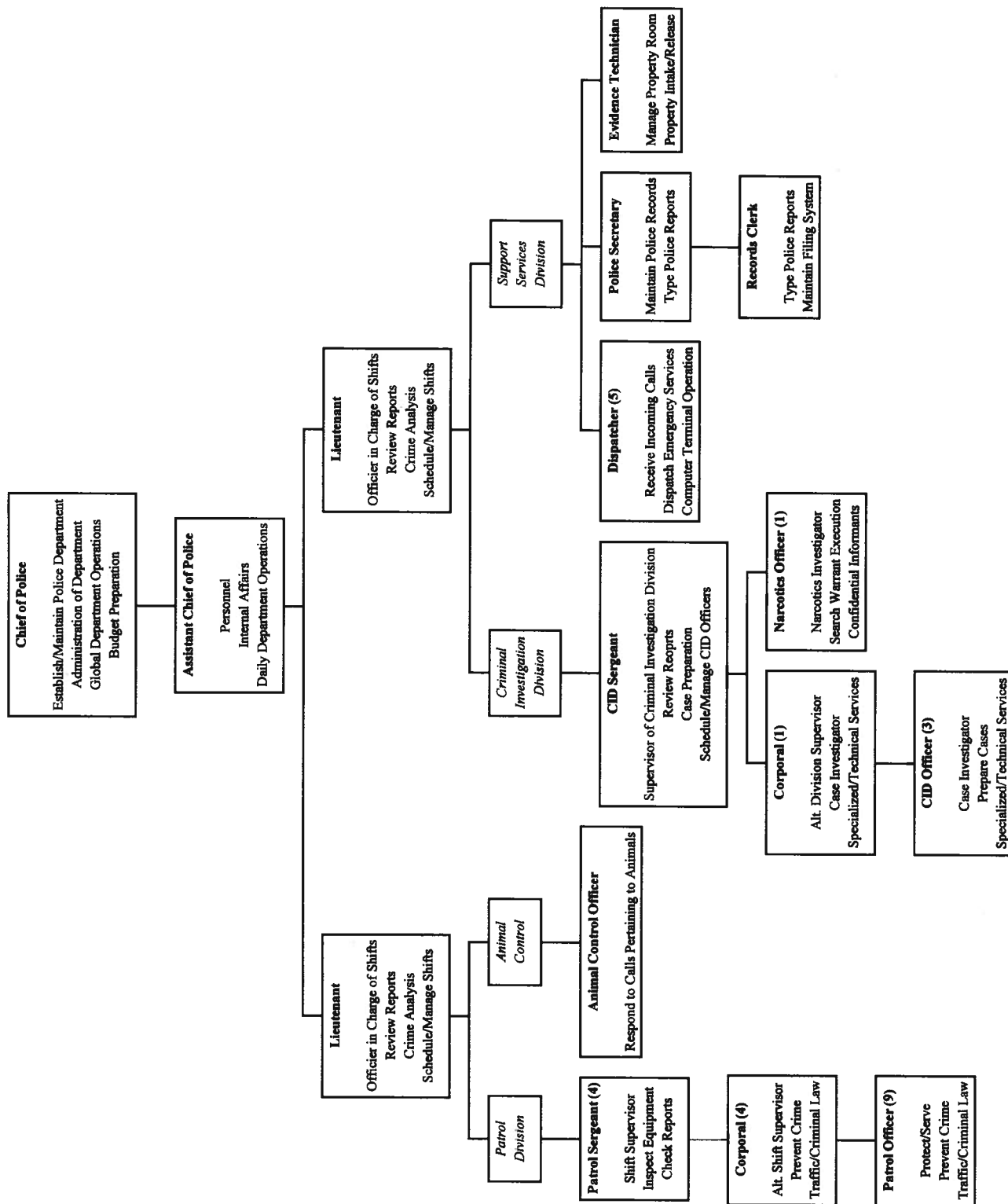
OPERATING TRANSFERS

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

TOTAL EXPENDITURES	2,326,773	2,500,083	2,397,798	2,521,682
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*Includes amendments during fiscal year.

POLICE SERVICES



DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Police Services*

Department Purpose:

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

Departmental Objectives:

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

Department Name:
Department Number:

Police services
51-54

Expense Summary

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	2,185,401	2,351,411	2,289,682	2,387,302	2,479,162	2,767,349	2,531,597	2,891,808
Supplies	100,594	114,839	113,103	115,473	113,687	147,039	112,945	191,030
Contractual Services	98,825	91,895	98,074	99,844	97,623	140,764	115,422	145,225
Capital Improvements	14,599	54,455	15,991		33,850		40,025	161,700
Operating Transfers	3,156	3,800				5,950	5,980	2,851
Total Expense	2,402,575	2,616,400	2,516,850	2,602,619	2,724,322	3,061,102	2,805,969	3,392,614

PERSONNEL

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

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

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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POLICE ADMINISTRATION

PERSONAL SERVICES

551-6100	Longevity	1,710	1,808	1,806	1,904
551-6101	Salaries	181,419	188,009	189,879	188,007
551-6102	Overtime			2,922	
551-6103	F I C A	14,351	15,072	15,079	15,090
551-6104	Group Insurance	14,323	14,940	14,483	15,124
551-6105	Retirement	37,363	40,620	41,359	41,844
551-6106	Workers Compensation	1,889	2,347	2,372	2,257
551-6107	Unemployment				
551-6109	Incentive Pay	3,311	3,500	3,609	3,650
551-6110	Vacation Buy Back	3,485	2,800	3,616	2,800
551-6111	Accrued Vacation Payout				
551-6112	Accrued Sick Leave Payout				
551-6113	Holiday Premium Pay	495	900	505	900
551-6114	Accrued Compensatory Time Pay				
551-6120	Salaries (Part-Time)				
	TOTAL PERSONAL SERVICES	258,346	269,996	275,632	271,576

SUPPLIES

551-6201	Office Supplies			6	
551-6202	Operating Supplies	806	1,500	1,119	1,500
551-6203	Repair & Maint Supplies	535	1,000	26	1,000
551-6204	Small Tools & Equipment	681	1,000	975	1,000
551-6205	Postage				
551-6206	Subscriptions,Books,Periodicals	1,008	1,000	852	1,000
551-6207	Fuel	2,727	2,550	2,673	2,550
551-6208	Computer Software	487	500	65	500
	TOTAL SUPPLIES	6,244	7,550	5,716	7,550

CONTRACTUAL SERVICES

551-6300	Professional Services	740	1,000	499	1,000
551-6301	Communication	821	900	798	900
551-6302	Travel and Training	1,182	4,000	3,690	4,000
551-6303	Advertising				
551-6304	Printing and Binding				
551-6305	Electricity				
551-6308	Repair and Maintenance	199	1,000	44	1,000
551-6309	Rentals				
551-6310	Other Contractual Service				
551-6312	Professional Dues	1,399	1,200	1,435	1,200
551-6399	Miscellaneous	17			
	TOTAL CONTRACTUAL SERVICES	4,358	8,100	6,464	8,100

CAPITAL

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

OPERATING TRANSFERS

551-6653	L.Match-Law Enforce.Grants				
	TOTAL OPERATING TRANSFERS				

TOTAL EXPENDITURES	268,947	285,646	287,812	287,226
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*Includes amendments during fiscal year.

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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POLICE INVESTIGATION

PERSONAL SERVICES

552-6100	Longevity	2,338	2,620	2,386	2,592
552-6101	Salaries	230,464	266,565	258,695	266,002
552-6102	Overtime	3,485	4,000	8,240	4,500
552-6103	F I C A	18,244	22,989	20,539	24,740
552-6104	Group Insurance	31,100	37,350	34,674	37,835
552-6105	Retirement	48,658	61,957	57,159	68,601
552-6106	Workers Compensation	5,666	7,042	7,117	6,771
552-6107	Unemployment				
552-6108	Step-Up Pay	294	500	433	500
552-6109	Incentive Pay	2,481	4,920	1,987	4,920
552-6110	Vacation Buy Back	569	2,500		2,500
552-6111	Accrued Vacation Payout		2,000		6,301
552-6112	Accrued Sick Leave Payout		4,000		22,683
552-6113	Holiday Premium Pay	586	1,000	95	1,000
552-6114	Accrued Compensatory Time Pay		1,600		1,600
552-6116	Assignment Pay	7,500	10,800	8,850	10,800
TOTAL PERSONAL SERVICES		351,384	429,843	400,175	461,345

SUPPLIES

552-6201	Office Supplies				
552-6202	Operating Supplies	546	2,500	2,488	2,500
552-6203	Repair & Maint Supplies	1,694	2,750	2,569	2,750
552-6204	Small Tools & Equipment	3,352	6,000	1,494	11,000
552-6205	Postage			0	
552-6206	Subscriptions,Books,Periodicals	300	300		300
552-6207	Fuel	4,716	7,400	6,109	7,400
552-6208	Computer Software				
TOTAL SUPPLIES		10,608	18,950	12,661	23,950

CONTRACTUAL SERVICES

552-6300	Professional Services	1,580	2,000	1,839	2,000
552-6301	Communication	1,953	2,400	1,995	2,400
552-6302	Travel and Training	2,340	7,000	6,740	5,000
552-6303	Advertising				
552-6304	Printing and Binding			83	
552-6308	Repair and Maintenance	576	1,200	2,513	1,200
552-6309	Rentals				
552-6310	Other Contractual Service	2,355	7,700	3,010	7,700
552-6312	Professional Dues	75	100	100	100
552-6399	Miscellaneous				
TOTAL CONTRACTUAL SERVICES		8,879	20,400	16,280	18,400

CAPITAL

552-6504	Machinery & Equipment				
552-6506	Vehicles				27,500
552-6308	Computer Equipment				
TOTAL CAPITAL					27,500

TOTAL EXPENDITURES	370,872	469,193	429,116	531,195
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*Includes amendments during fiscal year.

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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POLICE PATROL

PERSONAL SERVICES

553-6100	Longevity	7,386	7,996	7,002	7,704
553-6101	Salaries	810,201	936,664	841,224	944,125
553-6102	Overtime	41,088	30,000	35,400	34,000
553-6103	F I C A	66,780	79,610	66,917	80,771
553-6104	Group Insurance	108,705	134,460	118,750	139,356
553-6105	Retirement	185,717	214,558	194,564	223,968
553-6106	Workers Compensation	16,268	20,214	20,431	19,405
553-6108	Step Up Pay	402	1,000	688	1,000
553-6109	Incentive Pay	9,238	10,000	9,759	10,000
553-6110	Vacation Buy Back	6,136	6,000	3,614	6,000
553-6111	Accrued Vacation Payout	8,154	4,400	1,367	4,400
553-6112	Accrued Sick Leave Payout	24,796	2,000		2,000
553-6113	Holiday Premium Pay	33,352	36,000	41,820	40,000
553-6114	Accrued Compensatory Time Pay	4,655	1,800		1,800
553-6116	Assignment Pay	4,700	4,800	4,800	4,800
TOTAL PERSONAL SERVICES		1,327,578	1,489,502	1,346,336	1,519,329

SUPPLIES

553-6201	Office Supplies				
553-6202	Operating Supplies	15,172	20,000	12,176	26,300
553-6203	Repair & Maint Supplies	8,891	15,000	15,312	15,000
553-6204	Smal Tools and Equipment	4,806	5,000	3,093	41,880
553-6205	Postage	11			
553-6206	Subscriptions,Books,Periodicals	950	950	93	950
553-6207	Fuel	45,601	54,000	41,949	54,000
553-6208	Computer Software				
TOTAL SUPPLIES		75,431	94,950	72,623	138,130

CONTRACTUAL SERVICES

553-6300	Professional Services				
553-6301	Communication	4,340	5,000	4,386	5,000
553-6302	Travel and Training	4,212	7,000	5,302	9,000
553-6304	Printing and Binding	208		285	
553-6308	Repair and Maintenance	10,994	12,800	12,274	12,800
553-6309	Rentals				
553-6310	Other Contractual Service	31		70	
553-6312	Professional Dues				
553-6399	Miscellaneous	127		35	
TOTAL CONTRACTUAL SERVICES		19,911	24,800	22,353	26,800

CAPITAL

553-6504	Machinery & Equipment				22,200
553-6506	Vehicles				
553-6508	Computer Equipment				112,000
TOTAL CAPITAL					134,200

OPERATING TRANSFER

553-6653	Operating Transfer - Fund 53		5,950	5,980	2,851
			5,950	5,980	2,851

TOTAL EXPENDITURES

1,422,921	1,615,202	1,447,292	1,821,310
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*Includes amendments during fiscal year.

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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POLICE SUPPORT SERVICES

PERSONAL SERVICES

554-6100	Longevity	5,932	6,216	4,944	6,192
554-6101	Salaries	347,571	357,818	317,655	363,781
554-6102	Overtime	8,966	8,000	12,761	12,000
554-6103	F I C A	28,118	29,887	26,017	33,612
554-6104	Group Insurance	59,687	74,700	59,180	71,253
554-6105	Retirement	74,146	80,549	72,013	93,202
554-6106	Workers Compensation	1,778	2,188	2,211	2,118
554-6107	Unemployment				
554-6108	Step Up Pay	125	150	47	150
554-6109	Incentive Pay	3,016	5,000	4,526	5,000
554-6110	Vacation Buy Back	1,378	2,000	1,405	2,000
554-6111	Accrued Vacation Pay Out	3,486	2,000		7,026
554-6112	Accrued Sick Leave Pay Out				25,293
554-6113	Holiday Premium Pay	7,651	9,500	8,694	9,500
554-6114	Accrued Comp Time Pay				8,431
TOTAL PERSONAL SERVICES		541,854	578,008	509,454	639,558

SUPPLIES

554-6201	Office Supplies	10,231	8,000	7,780	8,000
554-6202	Operating Supplies	2,762	4,000	3,255	4,000
554-6203	Repair & Maint Supplies	370	750	232	750
554-6204	Small Tools & Equipment	5,064	9,189	8,393	5,000
554-6205	Postage	1,849	2,500	1,703	2,500
554-6206	Subscriptions,Books,Periodicals	300	300		300
554-6207	Fuel				
554-6208	Computer Software	826	850	583	850
TOTAL SUPPLIES		21,403	25,589	21,945	21,400

CONTRACTUAL SERVICES

554-6300	Professional Services	180	1,000	268	1,000
554-6301	Communication	6,058	6,000	6,874	6,000
554-6302	Travel and Training	1,453	4,000	2,527	4,000
554-6303	Advertising				
554-6304	Printing and Binding	555	1,500	473	1,500
554-6305	Electricity	4,850	5,000	4,850	3,787
554-6308	Repair and Maintenance	33,809	42,514	37,402	48,188
554-6310	Other Contractual Service	17,493	27,250	17,633	27,250
554-6312	Professional Dues	77	200	300	200
554-6399	Miscellaneous				
TOTAL CONTRACTUAL SERVICES		64,475	87,464	70,325	91,925

CAPITAL

554-6504	Machinery & Equipment	15,295		40,025	
554-6506	Vehicles				
554-6508	Computer Equipment	18,555			
554-6510	Furniture				
554-6560	Capitalized Software				
TOTAL CAPITAL		33,850		40,025	

OPERATING TRANSFERS

554-6655	OPERATING TRANSFERS-FUND 55				
TOTAL TRANSFERS					
TOTAL EXPENDITURES		661,582	691,061	641,749	752,883

*Includes amendments during fiscal year.

DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Animal Control*

Department Purpose:

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

Departmental Objectives:

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

Department Name:
Department Number:

Animal Control
49

Expense Summary

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	39,501	41,438	43,265	45,880	48,724	53,895	47,432	55,834
Supplies	3,925	3,385	4,165	4,675	5,780	6,040	4,355	6,040
Contractual Services	31,324	31,561	31,274	32,227	32,572	32,600	31,631	53,600
Capital Improvements					16,226			
Total Expense	74,750	76,384	78,704	82,782	103,302	92,535	83,419	115,474

PERSONNEL

Position Classification	Total
Animal Control Officer	1

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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ANIMAL CONTROL

PERSONAL SERVICES

549-6100	Longevity	268	316	288	364
549-6101	Salaries	30,953	32,907	29,734	34,156
549-6102	Overtime		500		500
549-6103	F I C A	2,475	2,725	2,428	2,824
549-6104	Group Insurance	6,906	7,470	6,387	7,567
549-6105	Retirement	6,360	7,345	6,564	7,832
549-6106	Workers Compensation	562	732	739	691
546-6109	Incentive Pay		1,475	1,224	1,475
546-6110	Vacation Buy Back	1,200	425		425
546-6111	Accrued Vacation Payout			35	
546-6113	Holiday Premium Pay				
546-6114	Accrued Comp Time Payout			32	
TOTAL PERSONAL SERVICES		48,724	53,895	47,432	55,834

SUPPLIES

549-6201	Office Supplies				
549-6202	Operating Supplies	286	1,000	337	1,000
549-6203	Repair & Maint Supplies	26	1,300	287	1,300
549-6204	Small Tools & Equipment	1,603	500	302	500
549-6205	Postage				
549-6207	Fuel	3,866	3,240	3,430	3,240
549-6208	Computer Software				
TOTAL SUPPLIES		5,780	6,040	4,355	6,040

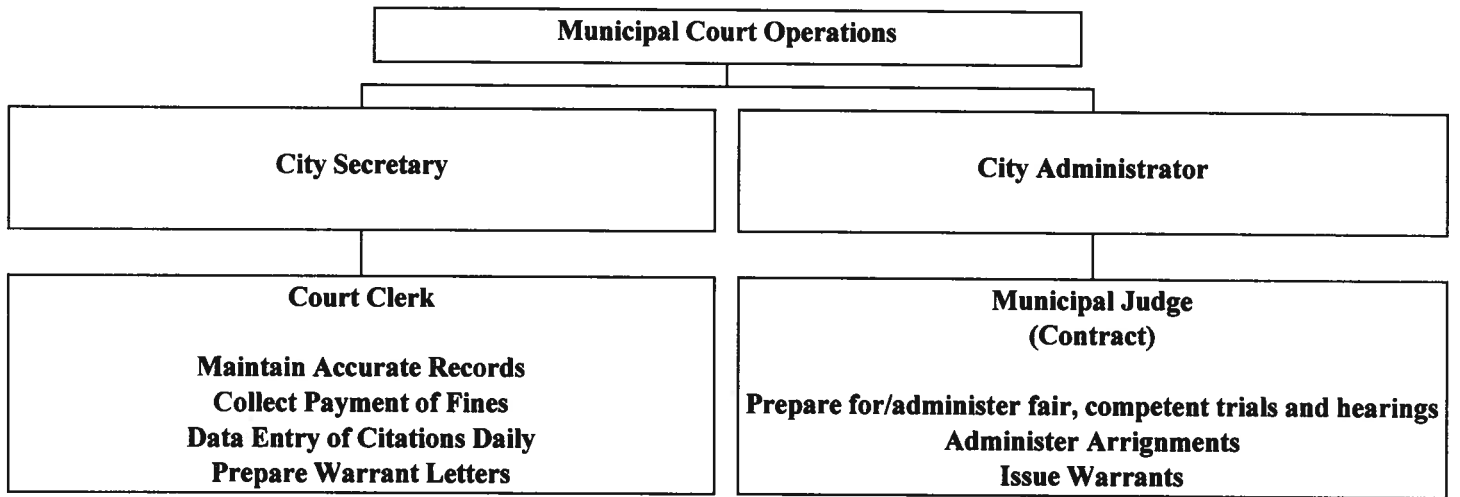
CONTRACTUAL SERVICES

549-6300	Professional Services	204	500	181	500
549-6302	Travel and Training	32	500		500
549-6303	Advertising	115			
549-6308	Repair and Maintenance	917	300	230	300
549-6309	Rentals	216	225	216	225
549-6310	Other Contractual Services	88		4	
546-6312	Professional Dues		75		75
549-6313	Aid To Other Organizations	31,000	31,000	31,000	52,000
549-6399	Miscellaneous				
TOTAL CONTRACTUAL SERVICES		32,572	32,600	31,631	53,600

CAPITAL

549-6504	Machinery and Equipment				
549-6506	Vehicles	16,226			
TOTAL CAPITAL		16,226			
TOTAL EXPENDITURES		103,302	92,535	83,419	115,474

MUNICIPAL COURT



DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Municipal Court*

Department Purpose:

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

Departmental Objectives:

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

Department Name:
Department Number:

Municipal Court
50

Expense Summary

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	122,743	79,803	80,572	84,112	88,213	91,959	90,425	91,940
Supplies	4,422	3,403	3,065	4,876	3,733	5,599	4,754	4,350
Contractual Services	9,825	7,878	10,708	9,914	11,455	11,667	11,184	12,865
Capital Improvements	751							
Total Expense	137,741	91,084	94,345	98,902	103,401	109,225	106,364	109,155

PERSONNEL

Position Classification	Total
Municipal Judge (Contract)	1
Court Clerk	1

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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MUNICIPAL COURT

PERSONAL SERVICES

550-6100	Longevity	736	784	784	832
550-6101	Salaries	41,527	43,565	43,999	43,565
550-6102	Overtime				
550-6103	F I C A	4,568	5,319	4,638	5,296
550-6104	Group Insurance	6,952	7,470	7,028	7,567
550-6105	Retirement	8,525	9,387	9,312	9,595
550-6106	Workers Compensation	208	254	256	247
550-6107	Unemployment				
550-6109	Incentive Pay	475	340	0	838
550-6110	Vacation Buy Back	791	840	837	
550-6111	Accrued Vacation Payout				
550-6120	Salaries (Part-Time)	24,430	24,000	23,570	24,000
TOTAL PERSONAL SERVICES		88,213	91,959	90,425	91,940

SUPPLIES

550-6201	Office Supplies	1,701	1,700	2,194	1,700
550-6202	Operating Supplies				
550-6203	Repair and Maintenance Supplies				
550-6204	Small Tools & Equipment	220	1,449	861	200
550-6205	Postage	1,569	2,000	1,630	2,000
550-6206	Subscriptions,Books,Periodicals	144	200		200
550-6208	Computer Software	99	250	70	250
TOTAL SUPPLIES		3,733	5,599	4,754	4,350

CONTRACTUAL SERVICES

550-6300	Professional Services	230		230	600
550-6301	Communication Service	1,538	1,600	1,609	1,600
550-6302	Travel and Training	652	800	291	800
550-6303	Advertising				
550-6304	Printing and Binding				
550-6308	Repair and Maintenance	7,130	7,517	7,214	7,815
550-6309	Rentals	647			
550-6310	Other Contractual Services	1,158	1,500	1,621	1,800
550-6311	Other Professional Services				
550-6312	Professional Dues	100	150	220	150
550-6399	Miscellaneous		100		100
TOTAL CONTRACTUAL SERVICES		11,455	11,667	11,184	12,865

CAPITAL

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

TOTAL EXPENDITURES	103,401	109,225	106,364	109,155
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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

Expenditure Classification	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services								
Supplies	3569	4057	1,411	1,972	2,264	2,950	6,118	2,338
Contractual Services	121,896	138,521	141,277	151,158	150,090	170,503	158,175	192,594
Capital Improvements								26,907
Operating Transfers	13,109	126,656						
Reserves								
Bad Debt Expense								
Total Expense	138,574	269,234	142,688	153,130	152,354	173,453	164,292	221,839

PERSONNEL

**Position
Classification**

None

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 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 974 2,600 5,769 2,000

555-6204 Small Tools and Equipment 925

555-6205 Postage 50 11

555-6206 Subscriptions, Books, Periodicals 365 300 338 338

TOTAL SUPPLIES 2,264 2,950 6,118 2,338

CONTRACTUAL SERVICES

555-6300 Professional Services 70,769 79,000 72,393 85,425

555-6301 Communications

555-6308 Repair and Maintenance Services 511 511 -20

555-6309 Rentals 14,897 16,000 15,558 16,000

555-6310 Other Contractual Services 2,392 3,000 2,516 3,000

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

555-6314 Insurance 56,074 64,592 61,912 80,769

555-6399 Miscellaneous 3,047 5,000 3,416 5,000

TOTAL CONTRACTUAL SERVICES 150,090 170,503 158,175 192,594

CAPITAL

555-6504 Machinery & Equipment

555-6505 Contingency 26,907

555-6520 Public Facilities: Roads

TOTAL CAPITAL 26,907

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 152,354 173,453 164,292 221,839

*Includes amendments during fiscal year.

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ENTERPRISE FUND

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

**REVENUE SUMMARY
UTILITY FUND**

Revenue Classification	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
Operating Revenue	3,858,749	4,503,246	4,407,216	4,405,047	4,267,644	4,423,934
Intragovernmental Receipts						
Intergovernmental Receipts	86,755	63,431	64,844	59,084	73,219	394,582
Reimbursing Revenue			2,224	1,679	1,595	2,000
Other Non-Operating	149,541	127,859	129,736	123,170	117,702	121,325
Other Financing Sources			368,760			
Total Revenue	4,095,045	4,694,536	4,972,780	4,588,980	4,460,161	4,941,841

**EXPENSE SUMMARY
UTILITY FUND**

Expense Classification	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
Utility Administration	167,794	225,694	215,494	244,798	273,012	338,768
Water Production	777,729	766,380	781,138	763,910	850,342	1,162,405
Line Maintenance	720,620	796,866	904,072	1,076,601	948,238	943,578
Wastewater Treatment	849,418	887,336	876,301	914,160	863,709	901,598
Utility Billing	206,641	164,281	187,713	216,410	214,747	238,003
AMWA Inspection	79,949	86,754	63,432	72,855	73,261	94,582
Debt Service	583,891	578,443	577,446	580,996	580,263	583,638
Non-Departmental	714,132	770,338	672,683	709,213	1,047,162	679,269
Total Expenditures	4,100,174	4,276,092	4,278,279	4,578,942	4,850,735	4,941,841

REVENUES

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Est Act	2014-15 Budget
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REVENUE

OPERATING REVENUE

4461	Water Income	2,328,159	2,292,789	2,181,093	2,296,602
4462	Water Connections/Tap Fees	25,817	32,616	25,133	32,000
4463	Wastewater Services	1,951,161	1,974,317	1,954,095	1,983,332
4468	Bulk Water Sales	9,909	7,173	7,068	7,500
4469	Inspection/Turn On Fees	24,030	23,670	26,092	24,500
4469.1	Turn on Fee/Vacation	900	690	720	800
4469.2	Reconnect Fee	39,750	38,625	43,700	42,000
4471	System Fees	650	1,495	1,025	1,000
4472	Wastewater Connection/Tap Fees	14,497	12,559	3,012	12,600
4475	Disposal Fees/Permits	10,143	18,988	23,931	21,500
4499-1	Returned Check Fee	2,200	2,125	1,775	2,100

Total Operating Revenue	4,407,216	4,405,047	4,267,644	4,423,934
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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	64,844	59,084	73,219	94,582
4632	AMWA Contract Revenue				300,000

Total Intergovernmental Receipts	64,844	59,084	73,219	394,582
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REIMBURSING REVENUE

4710	Workers Compension Reim.	2,224	1,679	1,595	2,000
4711	Other Insurance Reimbursement				
4799	Other Reimbursing Revenue				

Total Reimbursing Revenue	2,224	1,679	1,595	2,000
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OTHER NON-OPERATING REVENUE

4801	Interest Earned	4,843	5,139	5,932	5,100
4802	Discounts Earned	384	398	396	300
4803	Penalty Receipts	85,476	82,614	82,165	87,000
4815	Neches Compost Facility Sales	14,328	13,343	15,925	15,925
4821	Auction Proceeds	6,525	1,728		
4822	Other Insurance Reimbursement				
4830	Commercial-No Pick Up Fee	12,627	13,383	13,284	13,000
4898	Cash Over/Short				
4899	Miscellaneous Revenue	5,553	6,566		

Total Other Non-Operating Revenue	129,736	123,170	117,702	121,325
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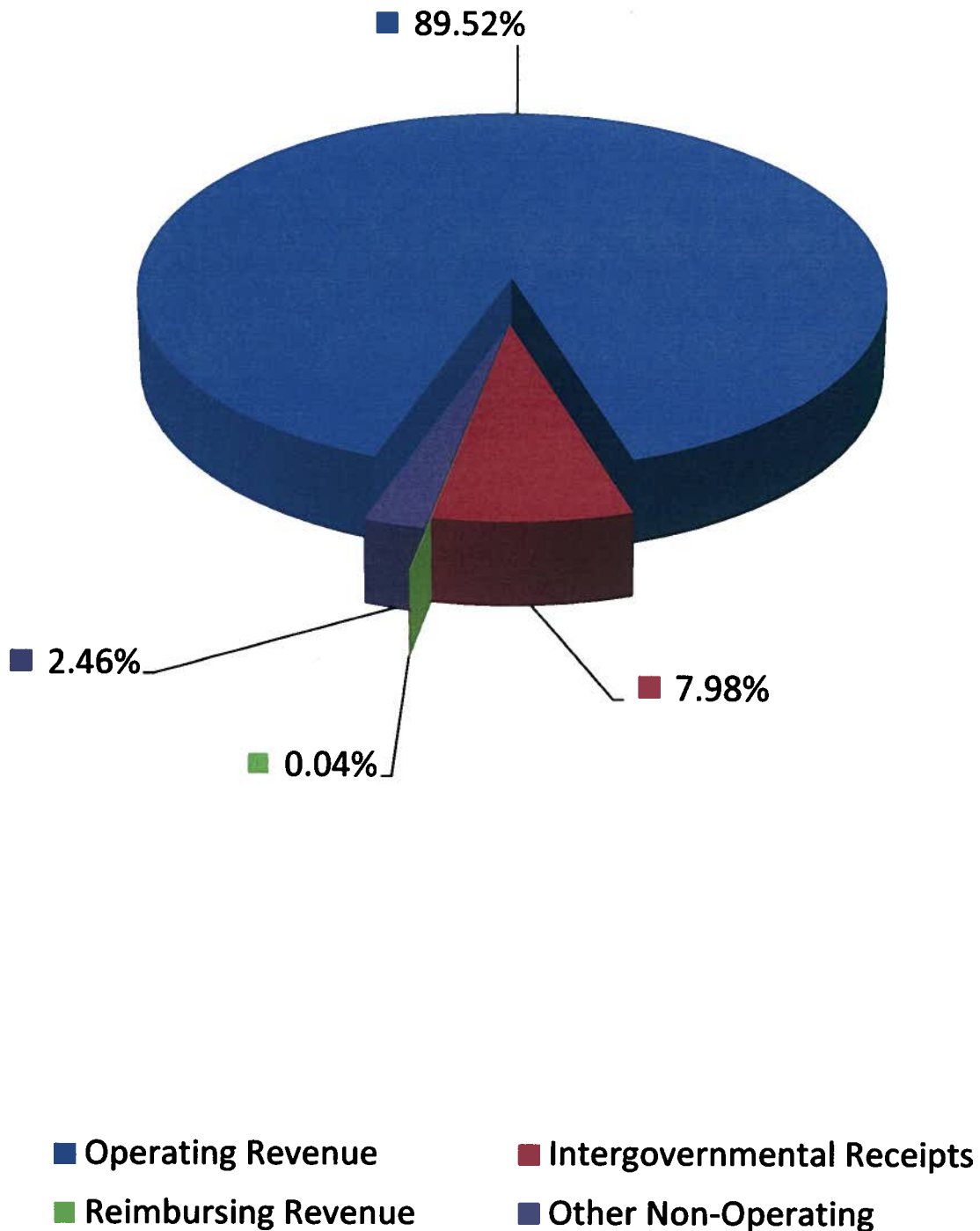
OTHER FINANCING SOURCES

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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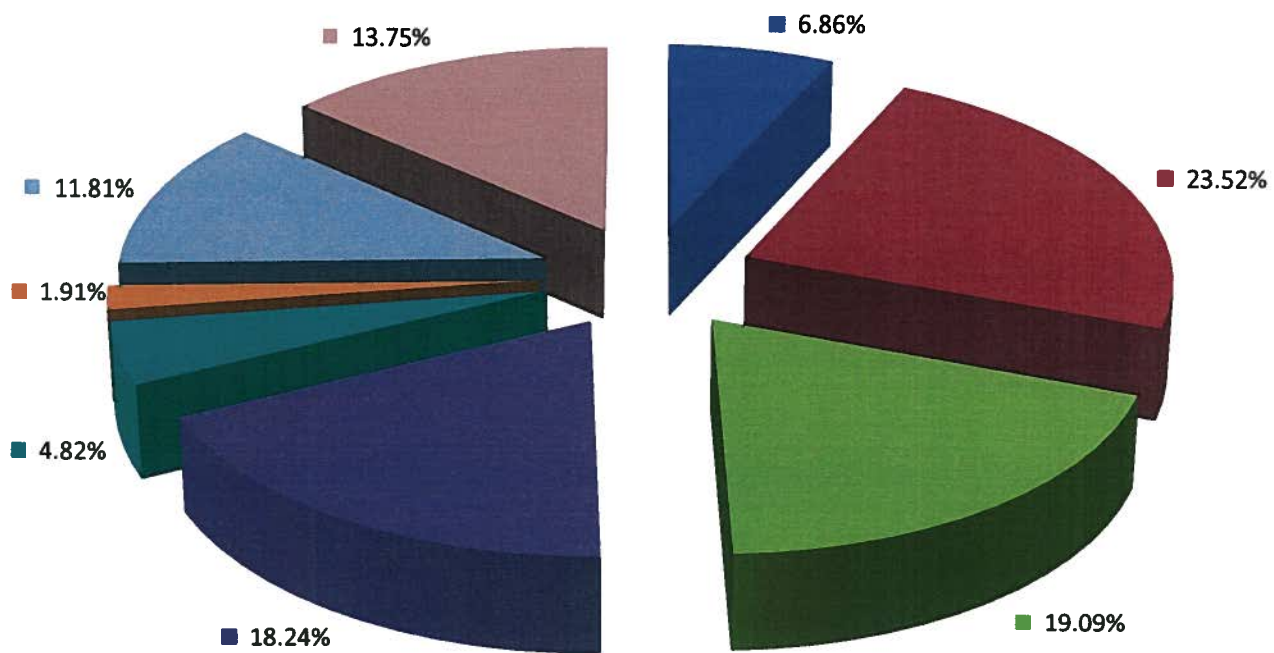
TOTAL REVENUE	4,972,780	1054,588,980	4,460,161	4,941,841
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Utility Fund Revenue 2014-15



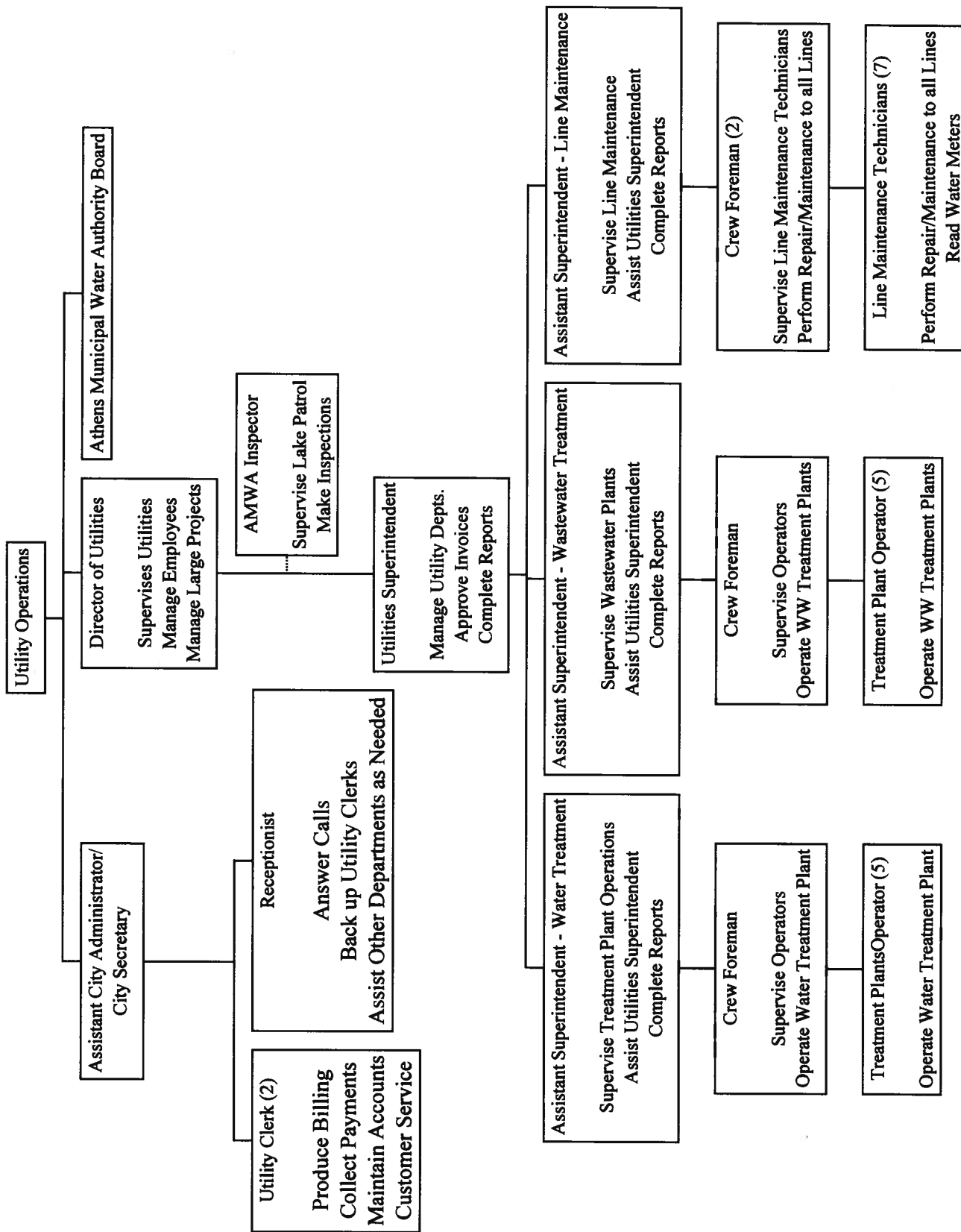
EXPENDITURES

Utility Fund Expense By Department 2014-15



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

UTILITIES DIVISION



DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Utility Administration*

Department Purpose:

- The Utility Administration Department is responsible for the overall management and supervision of the Utilities Division to assure the most efficient level of service possible. Those responsibilities include personnel management, facilities planning, regulatory agency contact, review of construction plans and specifications, on-site construction inspection, scheduling of in-house efforts, material purchasing, public relations efforts and budget preparation and management. To perform the administrative duties related to the daily operation A.M.W.A.

Departmental Objectives:

- To manage departments of water plants, wastewater plants, utility line maintenance, and lake inspection.
- To prepare specifications for all utility projects.

Department Name:
Department Number:

Utility Administration
61

Expense Summary

Expenditure Classification	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	160,580	182,090	197,435	213,710	258,633	255,771	281,968
Supplies	2,289	5,350	10,913	5,286	14,700	10,635	15,200
Contractual Services	4,925	12,652	7,146	25,802	37,999	6,607	41,600
Capital Improvements		25,602					
Total Expense	167,794	225,694	215,494	244,798	311,332	273,012	338,768

PERSONNEL

Position Classification	Total
Director of Utilities	1
Utilities Superintendent	1

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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UTILITY ADMINISTRATION

PERSONAL SERVICES

561-6100	Longevity	390	488	486	584
561-6101	Salaries	150,382	166,896	161,323	193,149
561-6102	Overtime	363	780	781	780
561-6103	F I C A	11,182	14,616	13,497	15,377
561-6104	Group Insurance	14,191	16,711	16,064	22,701
561-6105	Retirement	30,851	35,996	35,522	42,638
561-6106	Workers Compensation	208	254	256	247
561-6107	Unemployment				
561-6109	Incentive Pay	4,373	4,654	4,086	4,654
561-6110	Vacation Buy Back	1,770	1,838	1,945	1,838
561-6120	Salaries (Part Time)		16,400	21,809	
	TOTAL PERSONAL SERVICES	213,710	258,633	255,771	281,968

SUPPLIES

561-6201	Office Supplies	501	600	520	600
561-6202	Operating Supplies	959	400	108	400
561-6203	Repair & Maint Supplies	516	1,500	1,025	2,000
561-6204	Small Tools & Equipment	130	3,800	3,025	3,800
561-6205	Postage	28	200	7	200
561-6206	Subscriptions,Book,Periodicals	25	300	26	300
561-6207	Fuel	3,046	4,600	2,694	4,600
567-6208	Computer Software	80	3,300	3,229	3,300
	TOTAL SUPPLIES	5,286	14,700	10,635	15,200

CONTRACTUAL SERVICES

561-6300	Professional Services	20,383	26,799	248	30,000
561-6301	Communication	2,349	1,900	1,947	1,900
561-6302	Travel and Training	1,802	4,000	2,436	4,000
561-6303	Advertising				
561-6304	Printing and Binding				
561-6308	Repair and Maintenance	412	4,500	1,023	4,500
561-6309	Rentals	252	300	260	300
561-6310	Other Contractual Service			166	200
561-6311	Other Professional Service				
561-6312	Professional Dues	524	500	526	700
561-6320	Federal/State Licensing Fees				
561-6399	Miscellaneous	80			
	TOTAL CONTRACTUAL SERVICES	25,802	37,999	6,607	41,600

CAPITAL

561-6504	Machinery & Equipment				
561-6506	Vehicles				
561-6508	Computer Equipment				
	TOTAL CAPITAL				

TOTAL EXPENDITURES	244,798	311,332	273,012	338,768
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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.

Expense Summary

Expenditure Classification	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	318,699	341,675	305,101	344,601	392,227	372,677	400,104
Supplies	135,041	104,167	116,660	95,933	113,533	95,396	168,465
Contractual Services	310,041	304,404	358,524	288,540	430,680	382,269	585,836
Capital Improvements	13,948	16,134		34,835			8,000
Other			853				
Total Expense	777,729	766,380	781,138	763,910	936,440	850,342	1,162,405

PERSONNEL

Position Classification	Total
Assistant Superintendant	1
Crew Foreman	1
Treatment Plant Operator	5

Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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WATER PRODUCTION

PERSONAL SERVICES

562-6100	Longevity	1,144	1,488	1,308	1,684
562-6101	Salaries	220,618	243,223	232,031	247,726
562-6102	Overtime	723	3,000	4,248	3,300
562-6103	F I C A	17,243	19,875	18,402	20,257
562-6104	Group Insurance	44,181	52,290	48,911	52,969
562-6105	Retirement	45,371	53,564	50,894	56,171
562-6106	Workers Compensation	4,930	6,697	6,759	5,907
562-6107	Unemployment				
562-6109	Incentive Pay	1,995	3,140	2,731	3,140
562-6110	Vacation Buy Back	492	950	1,111	950
562-6111	Accrued Vacation Payout	1,903	1,000		1,000
562-6113	Holiday Premium Pay	5,642	7,000	6,282	7,000
562-6114	Accrued Comp Time Payout	358			
	TOTAL PERSONAL SERVICES	344,601	392,227	372,677	400,104

SUPPLIES

562-6201	Office Supplies	1,137	1,030	985	830
562-6202	Operating Supplies	76,278	84,250	65,312	137,250
562-6203	Repair & Maint Supplies	8,754	14,313	15,166	15,675
562-6204	Small Tools & Equipment	665	3,570	3,452	4,000
562-6205	Postage	2,010	3,670	3,662	3,220
562-6206	Subscriptions,Books,Periodicals				
562-6207	Fuel	7,000	6,700	6,819	7,400
562-6208	Computer Software	90			90
	TOTAL SUPPLIES	95,933	113,533	95,396	168,465

CONTRACTUAL SERVICES

562-6300	Professional Services		4,180		4,630
562-6301	Communication	9,273	9,696	9,953	11,000
562-6302	Travel and Training	2,979	3,500	1,740	3,500
562-6303	Advertising	104		224	
562-6305	Electricity	198,145	212,000	185,409	162,464
562-6307	Water and Wastewater Service	51,063	51,500	50,826	51,500
562-6308	Repair and Maintenance	4,491	105,982	100,803	308,720
562-6309	Rentals	2,383	2,600	2,066	2,600
562-6310	Other Contractual Services	6,304	27,122	18,025	27,122
562-6312	Professional Dues	1,275	1,100	804	1,300
562-6313	Aid To Other Organizations				
562-6320	Federal/State Licensing Fees	12,522	13,000	12,420	13,000
562-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	288,540	430,680	382,269	585,836

CAPITAL

652-6502	Buildings				
652-6503	Impr. Other Than Buildings				
562-6504	Machinery & Equipment	34,835			8,000
562-6506	Vehicles				
562-6508	Computer Equipment				
562-6530	Public Facilities Water/WW				
	TOTAL CAPITAL	34,835			8,000

OTHER

562-6900	Net on Fixed Asset Disposal				
	TOTAL OTHER				
	TOTAL EXPENDITURES	763,910	936,440	850,342	1,162,405

*Includes amendments during fiscal year.

DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Line Maintenance*

Department Purpose:

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

Departmental Objectives:

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

Department Name:
Department Number:

Line Maintenance
63

Expense Summary

Expenditure Classification	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	457,680	453,137	435,320	513,466	565,772	511,038	546,414
Supplies	174,242	229,815	291,918	354,608	439,268	408,511	259,626
Contractual Services	38,662	24,483	25,234	27,770	110,715	28,689	112,538
Capital Improvements	50,036	89,431	151,600	180,756			25,000
Operating Transfers							
Other							
Total Expense	720,620	796,866	904,072	1,076,601	1,115,755	948,238	943,578

PERSONNEL

Position Classification	Total
Assistant Superintendant	1
Crew Foreman	2
Line Maintenance Technician	7

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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LINE MAINTENANCE

PERSONAL SERVICES

563-6100	Longevity	1,758	2,148	1,770	2,024
563-6101	Salaries	322,117	343,573	317,139	329,999
563-6102	Overtime	17,506	17,000	17,002	17,000
563-6103	F I C A	25,157	28,804	25,058	27,463
563-6104	Group Insurance	68,235	74,700	65,781	75,870
563-6105	Retirement	67,860	77,629	69,860	76,150
563-6106	Workers Compensation	6,264	8,118	8,212	8,143
563-6107	Unemployment				
563-6109	Incentive Pay	4,003	3,650	3,645	4,000
563-6110	Vacation Buy Back		1,500		1,500
563-6111	Accrued Vacation Payout	216	3,000	1,257	3,000
563-6113	Holiday Premium Pay	245	1,300	370	1,300
563-6114	Accrued Comp Time Payout	105	165	945	165
563-6115	On Call Pay		4,185		
TOTAL PERSONAL SERVICES		513,466	565,772	511,038	546,414

SUPPLIES

563-6201	Office Supplies	198	400	578	400
563-6202	Operating Supplies	11,699	22,000	18,044	22,000
563-6203	Repair & Maint Supplies	298,062	373,721	346,579	187,464
563-6204	Small Tools & Equipment	6,667	6,762	6,844	9,362
563-6205	Postage	31	285	248	300
563-6206	Subscriptions,Books,Periodicals				
563-6207	Fuel	37,872	36,000	36,128	40,000
563-6208	Computer Software	80	100	90	100
TOTAL SUPPLIES		354,608	439,268	408,511	259,626

CONTRACTUAL SERVICES

563-6300	Professional Services	150	4,000	1,528	2,000
563-6301	Communication	3,361	3,600	3,348	3,600
563-6302	Travel and Training	1,992	5,089	2,854	3,000
563-6303	Advertising	109	140		140
563-6304	Printing and Binding				
563-6306	Electricity	3,447	3,553	3,659	2,691
563-6308	Natural Gas	903	1,822	1,555	1,822
563-6308	Repair and Maintenance	10,964	80,556	9,378	87,330
563-6309	Rentals	4,483	6,000	4,056	6,000
563-6310	Other Contractual Services	349	2,905	138	2,905
563-6311	Other Professional Services				
563-6312	Professional Dues	1,488	2,500	1,695	2,500
563-6399	Miscellaneous	526	550	478	550
TOTAL CONTRACTUAL SERVICES		27,770	110,715	28,689	112,538

CAPITAL

563-6502	Buildings				
563-6503	Impr. Other Than Buildings				
563-6504	Machinery & Equipment	72,750			
563-6506	Vehicles				25,000
563-6508	Computer Equipment				
563-6530	Public Facilities:Water/WW	108,006			
563-6550	Easements				
TOTAL CAPITAL		180,756			25,000

OPERATING TRANSFERS

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

OTHER

563-6900	Net On Fixed Asset Disposal				
TOTAL OTHER					

TOTAL EXPENDITURES		1,076,601	1,115,755	948,238	943,578
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*Includes amendments during fiscal year.

DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Wastewater Treatment*

Department Purpose:

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

Departmental Objectives:

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

Department Name:
Department Number:

**Wastewater Treatment
65**

Expense Summary

Expenditure Classification	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	337,636	344,618	355,370	379,473	413,571	352,608	379,963
Supplies	80,672	82,821	93,479	87,433	105,810	73,177	108,810
Contractual Services	424,935	423,629	427,452	395,017	456,601	437,925	412,825
Capital Improvements	6,175	36,268		52,237	20,000		
Operating Transfers							
Total Expense	849,418	887,336	876,301	914,160	995,982	863,709	901,598

PERSONNEL

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

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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WASTEWATER TREATMENT

PERSONAL SERVICES

565-6100	Longevity	4,296	4,596	2,786	2,612
565-6101	Salaries	235,150	246,065	205,974	220,047
565-6102	Overtime	17,257	17,500	20,203	17,500
565-6103	F I C A	19,900	21,148	17,879	19,007
565-6104	Group Insurance	41,382	52,290	37,276	54,852
565-6105	Retirement	51,712	56,995	49,256	52,704
565-6106	Workers Compensation	4,232	6,697	6,741	4,941
565-6107	Unemployment				
565-6109	Incentive Pay	2,562	2,500	2,923	2,500
565-6110	Vacation Buy Back	723	1,500	1,448	1,500
565-6111	Accrued Vacation Payout	64	2,280	5,508	2,000
565-6113	Holiday Premium Pay	2,195	2,000	2,614	2,300
565-6114	Accrued Comp Time Payout				
565-6115	On Call Pay				
TOTAL PERSONAL SERVICES		379,473	413,571	362,608	379,963

SUPPLIES

565-6201	Office Supplies	144	600	778	600
565-6202	Operating Supplies	38,542	38,000	23,646	38,000
565-6203	Repair & Maint Supplies	33,724	43,000	28,879	43,000
565-6204	Small Tools & Equipment	781	12,000	6,828	12,000
565-6205	Postage	84	210	84	210
565-6206	Subscriptions,Books,Periodicals				
565-6207	Fuel	14,159	12,000	12,961	15,000
565-6208	Computer Software				
TOTAL SUPPLIES		87,433	105,810	73,177	108,810

CONTRACTUAL SERVICES

565-6300	Professional Services	35,795	42,000	48,167	40,000
565-6301	Communication	15,858	17,000	15,851	18,500
565-6302	Travel and Training	942	750	935	1,000
565-6303	Advertising			111	
565-6304	Printing and Binding				1,500
565-6305	Electricity	137,685	150,000	133,344	120,579
565-6308	Repair and Maintenance	13,549	52,000	44,897	32,000
565-6309	Rentals	5,872	1,549	1,552	1,550
565-6310	Other Contractual Services	165,435	171,182	171,627	174,896
565-6311	Other Professional Services				
565-6312	Professional Dues	582	800	795	800
565-6320	Federal/State Licensing	19,299	21,320	20,645	22,000
565-6399	Miscellaneous				
TOTAL CONTRACTUAL SERVICES		395,017	456,601	437,925	412,825

CAPITAL

565-6502	Buildings				
565-6503	Impr. Other Than Buildings				
565-6504	Machinery & Equipment				
565-6506	Vehicles		20,000		
565-6508	Computer Equipment				
565-6530	Public Facilities:Water W/W	52,237			
TOTAL CAPITAL		52,237	20,000		

OPERATING TRANSFERS

565-6652	Operating Transfers - Fund 52				
TOTAL OPERATING TRANSFERS					

OTHER

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

TOTAL EXPENDITURES	914,160	995,982	863,709	901,598
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*includes amendments during fiscal year.

DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Utility Billing*

Department Purpose:

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

Departmental Objectives:

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

Department Name:
Department Number:

Utility Billing
66

Expense Summary

Expenditure Classification	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est. Act.	2014-15 Budget
Personal Services	122,308	120,367	126,001	142,475	157,374	156,870	164,428
Supplies	22,381	21,286	28,664	28,355	26,850	22,527	28,875
Contractual Services	21,135	22,628	33,048	38,364	40,313	35,350	44,700
Capital Improvements	40,817			7,216			
Total Expense	206,641	164,281	187,713	216,410	224,537	214,747	238,003

PERSONNEL

Position Classification	Total
Utility Clerk	2
Receptionist	1

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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UTILITY BILLING

PERSONAL SERVICES

566-6100	Longevity	1,166	1,312	1,310	1,456
566-6101	Salaries	94,847	103,486	104,290	107,517
566-6102	Overtime			218	
566-6103	F I C A	6,588	8,027	7,243	8,392
566-6104	Group Insurance	20,729	22,410	20,967	22,701
566-6105	Retirement	18,833	21,633	21,736	23,269
566-6106	Workers Compensation	312	380	384	371
566-6107	Unemployment				
566-6109	Incentive Pay		126		
566-6110	Vacation Buy Back			722	722
566-6111	Accrued Vacation Payout				
566-6114	Accrued Comp Time Payout				
	TOTAL PERSONAL SERVICES	142,475	157,374	156,870	164,428

SUPPLIES

566-6201	Office Supplies	3,548	3,500	2,785	3,500
566-6202	Operating Supplies				
566-6203	Repair & Maint Supplies		500	280	500
566-6204	Small Tools & Equipment	5,384	2,200	1,417	4,225
566-6205	Postage	19,073	20,000	17,875	20,000
566-6206	Subscriptions,Books,Periodicals				
566-6208	Computer Software	350	650	170	650
	TOTAL SUPPLIES	28,355	26,850	22,527	28,875

CONTRACTUAL SERVICES

566-6301	Communication	1,568	1,650	1,646	1,650
566-6302	Travel & Training		1,500		1,500
566-6304	Printing and Binding	2,556	3,250	3,237	3,400
566-6308	Repair and Maintenance	23,415	24,513	17,053	23,750
566-6310	Other Contractual Service	10,763	9,000	13,190	14,000
566-6399	Miscellaneous	61	400	224	400
	TOTAL CONTRACTUAL SERVICES	38,364	40,313	35,350	44,700

CAPITAL

566-6504	Machinery & Equipment	7,216			
566-6508	Computer Equipment				
566-6510	Furniture & Fixtures				
566-6560	Capitalized Software				
	TOTAL CAPITAL	7,216			
	TOTAL EXPENDITURES	216,410	224,537	214,747	238,003

*Includes amendments during fiscal year.

DEPARTMENTAL PURPOSE AND OBJECTIVES

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

Department Purpose:

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

Departmental Objectives:

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

Department Name:
Department Number:

A.M.W.A. Inspection
67

Expense Summary

Expenditure Classification	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est. Act.	2014-15 Budget
Personal Services	68,347	70,224	50,928	58,164	65,412	62,249	66,592
Supplies	6,089	10,997	7,382	9,491	14,900	5,391	14,900
Contractual Services	5,513	5,533	5,122	5,200	13,120	5,622	13,090
Capital Improvements							
Total Expense	79,949	86,754	63,432	72,855	93,432	73,261	94,582

PERSONNEL

Position Classification	Total
Inspector	1

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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AMWA INSPECTION

PERSONAL SERVICES

567-6100	Longevity	136	184	184	232
567-6101	Salaries	38,479	40,876	41,274	42,430
567-6102	Overtime		2,000		2,000
567-6103	FICA	2,920	3,436	3,057	3,485
567-6104	Group Insurance	6,941	7,470	7,018	7,567
567-6105	Retirement	7,879	9,261	8,791	9,665
567-6106	Workers Compensation	261	325	329	313
567-6109	Incentive Pay	864	1,140	872	900
567-6111	Accrued Vacation Payout				
567-6113	Holiday Premium Pay	683	720	723	
567-6114	Accrued Comp Time Payout				
	TOTAL PERSONAL SERVICES	58,164	65,412	62,249	66,592

SUPPLIES

567-6201	Office Supplies	101	150	5	150
567-6202	Operating Supplies	961	2,000	254	2,000
567-6203	Repair & Maint Supplies	884	2,500	461	2,500
567-6204	Small Tools & Equipment	2,630	2,700	264	2,700
567-6205	Postage	2	350	1	350
567-6206	Subscriptions,Books,Periodicals		50		50
567-6207	Fuel	4,833	6,900	4,316	6,900
567-6208	Computer Software	80	250	90	250
	TOTAL SUPPLIES	9,491	14,900	5,391	14,900

CONTRACTUAL SERVICES

567-6300	Professional Services	4,248	9,000	4,815	9,000
567-6301	Communication	374	750	374	750
567-6302	Travel and Training	98	350		350
567-6303	Advertising		50		50
567-6305	Electricity	119	250	118	220
567-6308	Repair and Maintenance	360	2,500	315	2,500
567-6309	Rentals		200		200
567-6310	Other Contractual Services		20		20
567-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	5,200	13,120	5,622	13,090

CAPITAL

567-6506	Vehicles				
	TOTAL CAPITAL				
	TOTAL EXPENDITURES	72,855	93,432	73,261	94,582

*Includes amendments during fiscal year.

DEPARTMENTAL PURPOSE AND OBJECTIVES

Department: *Non-Departmental - Utility*

Department Purpose:

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

Department Name:
Department Number:

Non-Departmental
69

Expense Summary

Expenditure Classification	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est. Act.	2014-15 Budget
Personal Services							
Contractual Services	22,974	24,200	22,683	24,289	32,430	30,368	29,269
Debt Service	583,891	578,443	577,446	580,996	580,138	580,263	583,638
Capital Outlay							
Operating Transfers	660,164	675,927	650,000	650,000	1,000,000	980,607	650,000
Reserves	30,994	70,211		34,924		36,187	
Total Expense	1,298,023	1,348,781	1,250,129	1,290,209	1,612,568	1,627,426	1,262,907

PERSONNEL

Position
Classification

None

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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NON-DEPARTMENTAL

PERSONAL SERVICES

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

CONTRACTUAL SERVICES

569-6301	Communications				
569-6314	Insurance	24,289	32,430	30,368	29,269
569-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	24,289	32,430	30,368	29,269

LONG TERM DEBT

569-6400	Bond Principal	370,000	385,000	385,000	405,000
569-6410	Bond Interest	210,138	194,138	194,138	177,488
569-6420	Capital Lease Principal				
569-6430	Capital Lease Interest				
569-6440	Fiscal Agent Fees	858	1,000	1,126	1,150
569-6476	Issuance Costs				
	TOTAL DEBT SERVICE	580,996	580,138	580,263	583,638

CAPITAL

569-6505	Contingency				
	TOTAL CAPITAL				

OPERATING TRANSFERS

569-6610	Operating Transfers - Fund 10	650,000	1,000,000	980,607	650,000
569-6621	Operating Transfers - Fund 21				
569-6652	Operating Transfers - Fund 52				
	TOTAL OPERATING TRANSFERS	650,000	1,000,000	980,607	650,000

RESERVES

569-6800	Depreciation Expense				
569-6810	Bad Debt Expense	34,924		36,187	
569-6820	Amortization Expense				
	TOTAL RESERVES	34,924		36,187	

TOTAL EXPENDITURES	1,290,209	1,612,568	1,627,426	1,262,907
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*Includes amendments during fiscal year.

CERTIFICATES OF OBLIGATION

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

A summary of the Bond Improvement Program follows:

Tax and Utility System Surplus Revenue Certificates of Obligation Series 2000

\$2,000,000

WATER IMPROVEMENTS

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

WASTEWATER IMPROVEMENTS

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

Tax and Utility System Surplus Revenue Certificates of Obligation Series 2004

\$5,500,000

WATER IMPROVEMENTS

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

WASTEWATER IMPROVEMENTS

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

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

Date	Principal	Rate	Interest	Total
01/01/2001			88,492.50	88,492.50
07/01/2001			58,995.00	58,995.00
01/01/2002			58,995.00	58,995.00
07/01/2002			58,995.00	58,995.00
01/01/2003			58,995.00	58,995.00
07/01/2003			58,995.00	58,995.00
01/01/2004			58,995.00	58,995.00
07/01/2004	70,000	7.75%	58,995.00	128,995.00
01/01/2005			56,282.50	56,282.50
07/01/2005	75,000	7.75%	56,282.50	131,282.50
01/01/2006			53,376.25	53,376.25
07/01/2006	80,000	7.75%	53,376.25	133,376.25
01/01/2007			50,276.25	50,276.25
07/01/2007	85,000	7.75%	50,276.25	135,276.25
01/01/2008			46,982.50	46,982.50
07/01/2008	90,000	7.75%	46,982.50	136,982.50
01/01/2009			43,495.00	43,495.00
07/01/2009	95,000	7.75%	43,495.00	138,495.00
01/01/2010			39,813.75	39,813.75
07/01/2010	100,000	7.75%	39,813.75	139,813.75
01/01/2011			35,938.75	35,938.75
07/01/2011	105,000	6.55%	35,938.75	140,938.75
01/01/2012			32,500.00	32,500.00
07/01/2012	115,000	5.00%	32,500.00	147,500.00
01/01/2013			29,625.00	29,625.00
07/01/2013	120,000	5.00%	29,625.00	149,625.00
01/01/2014			26,625.00	26,625.00
07/01/2014	125,000	5.00%	26,625.00	151,625.00
01/01/2015			23,500.00	23,500.00
07/01/2015	135,000	5.00%	23,500.00	158,500.00
01/01/2016			20,125.00	20,125.00
07/01/2016	145,000	5.00%	20,125.00	165,125.00
01/01/2017			16,500.00	16,500.00
07/01/2017	150,000	5.00%	16,500.00	166,500.00
01/01/2018			12,750.00	12,750.00
07/01/2018	160,000	5.00%	12,750.00	172,750.00
01/01/2019			8,750.00	8,750.00
07/01/2019	170,000	5.00%	8,750.00	178,750.00
01/01/2020			4,500.00	4,500.00
07/01/2020	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
02/01/2005			63,114.17	63,114.17
08/01/2005	220,000	3.50%	107,175.00	327,175.00
02/01/2006			103,325.00	103,325.00
08/01/2006	190,000	3.50%	103,325.00	293,325.00
02/01/2007			100,000.00	100,000.00
08/01/2007	195,000	3.50%	100,000.00	295,000.00
02/01/2008			96,587.50	96,587.50
08/01/2008	205,000	3.50%	96,587.50	301,587.50
02/01/2009			93,000.00	93,000.00
08/01/2009	215,000	3.75%	93,000.00	308,000.00
02/01/2010			88,968.75	88,968.75
08/01/2010	220,000	3.75%	88,968.75	308,968.75
02/01/2011			84,843.75	84,843.75
08/01/2011	230,000	4.00%	84,843.75	314,843.75
02/01/2012			80,243.75	80,243.75
08/01/2012	240,000	4.00%	80,243.75	320,243.75
02/01/2013			75,443.75	75,443.75
08/01/2013	250,000	4.00%	75,443.75	325,443.75
02/01/2014			70,443.75	70,443.75
08/01/2014	260,000	4.00%	70,443.75	330,443.75
02/01/2015			65,243.75	65,243.75
08/01/2015	270,000	3.50%	65,243.75	335,243.75
02/01/2016			60,518.75	60,518.75
08/01/2016	285,000	3.65%	60,518.75	345,518.75
02/01/2017			55,317.50	55,317.50
08/01/2017	295,000	3.75%	55,317.50	350,317.50
02/01/2018			49,786.25	49,786.25
08/01/2018	305,000	3.85%	49,786.25	354,786.25
02/01/2019			43,915.00	43,915.00
08/01/2019	315,000	3.95%	43,915.00	358,915.00
02/01/2020			37,693.75	37,693.75
08/01/2020	330,000	4.00%	37,693.75	367,693.75
02/01/2021			31,093.75	31,093.75
08/01/2021	345,000	4.10%	31,093.75	376,093.75
02/01/2022			24,021.25	24,021.25
08/01/2022	360,000	4.20%	24,021.25	384,021.25
02/01/2023			16,461.25	16,461.25
08/01/2023	375,000	4.25%	16,461.25	391,461.25
02/01/2024			8,492.50	8,492.50
08/01/2024	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.

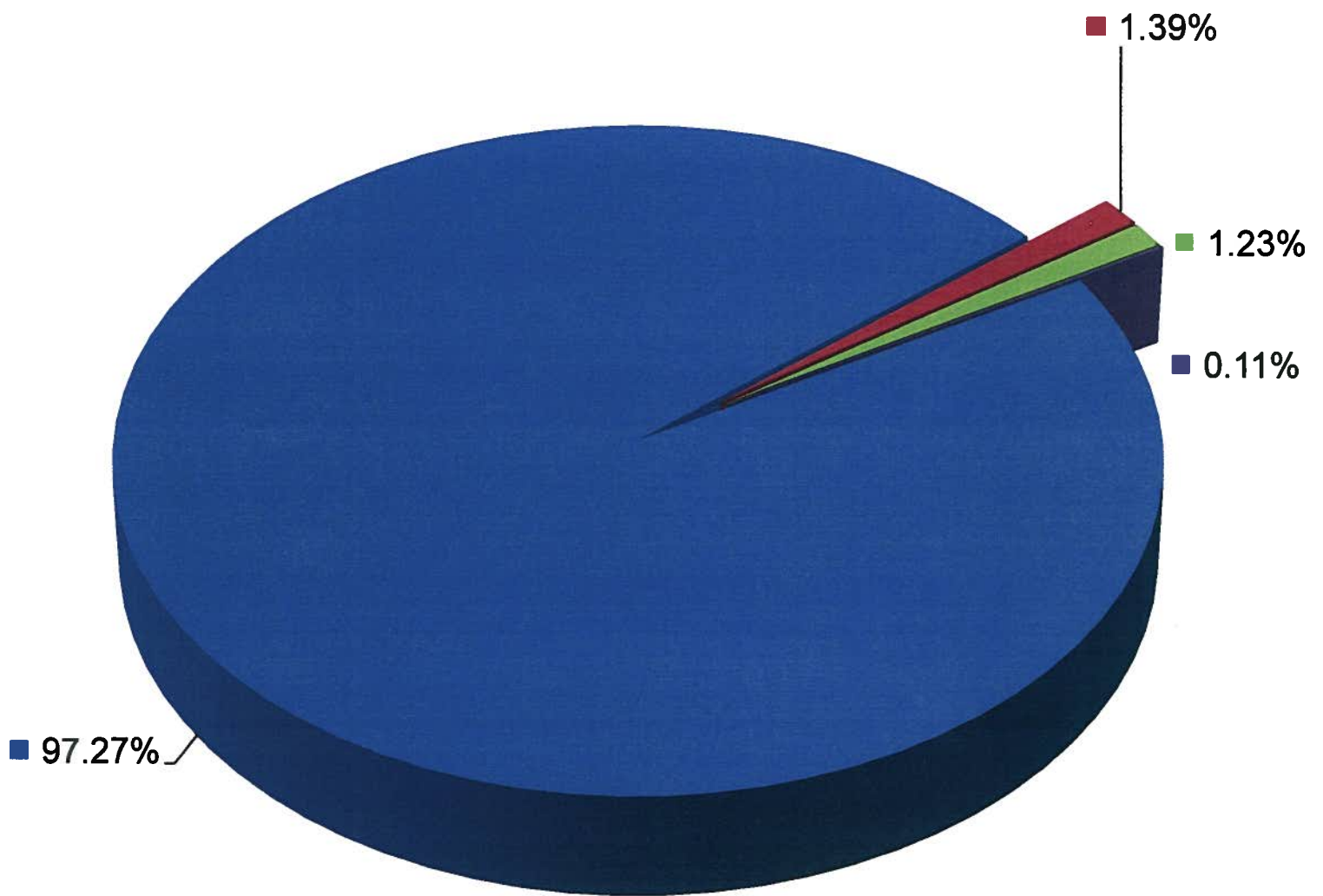
**REVENUE SUMMARY
DEBT SERVICE FUND**

Revenue Classification	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
Taxes	572,179	561,483	541,724	737,515	588,139	648,095
Operating Transfers						
Interest	7,171	3,749	769	916	702	702
Bond Proceeds						
Total Revenue	579,350	565,232	542,493	738,431	588,841	648,797

**EXPENSE SUMMARY
DEBT SERVICE FUND**

Expense Classification	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
Miscellaneous						
Bond Principal	290,000	305,000	320,000	335,000	355,000	370,000
Bond Interest	124,875	111,825	98,100	83,700	68,625	52,650
Capital Lease/Note Principal	119,586	117,036	142,896	218,317	179,232	220,071
Capital Lease/Note Interest	16,801	17,928	14,097	32,559	27,844	29,175
Fiscal Agent Fees	331	361	321	321	700	700
Bad Debt Expense						
Total Expenditures	551,593	552,150	575,414	669,896	631,401	672,596

Debt Service Revenue 2014-15

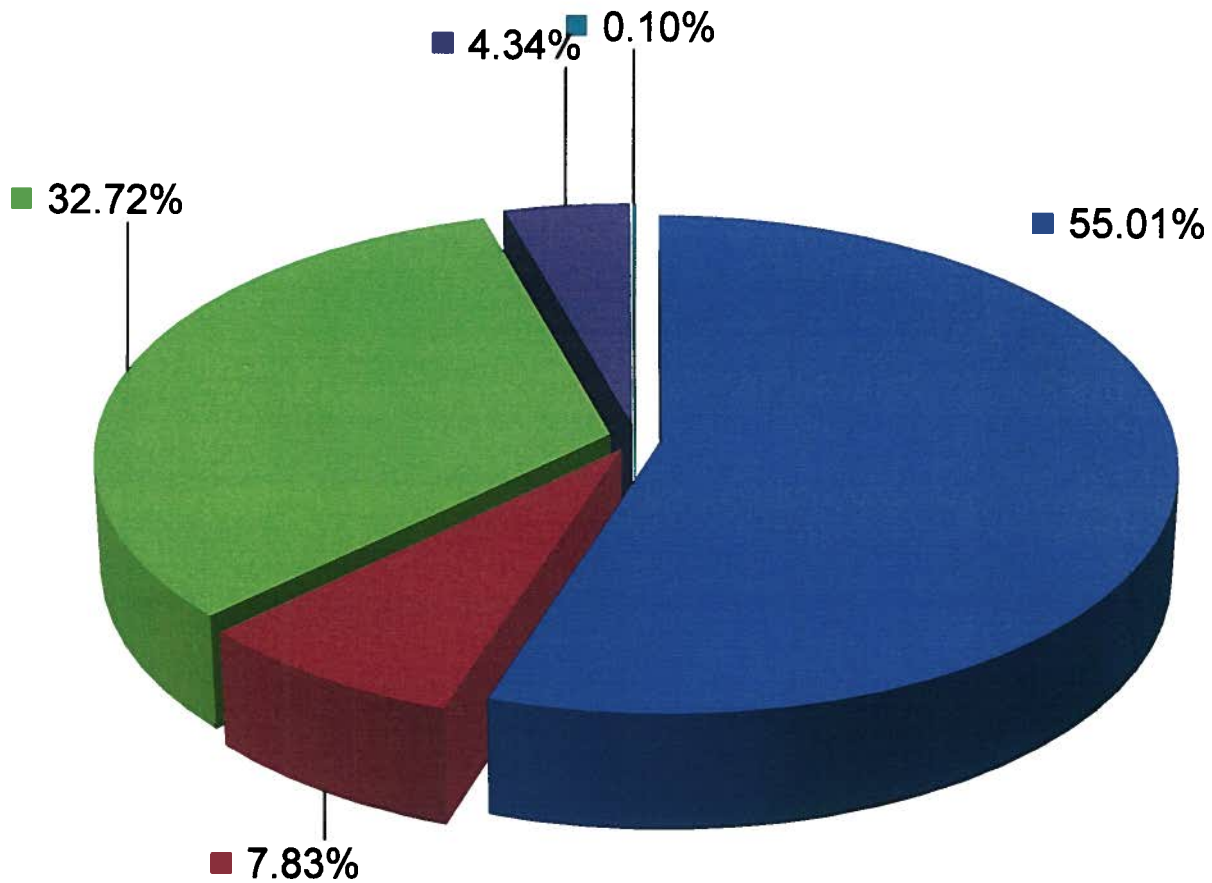


■ Current Taxes ■ Deliquent Taxes ■ Penalty & Interest ■ Interest Income

REVENUE

Account Number	Description	2011-12 Actual	2012-13 Actual	2013-14 Est. Actual	2014-15 Budget
Ad Valorem Taxes					
4011	Current Taxes	523,454	709,082	571,139	631,095
4012	Delinquent Taxes	9,804	14,252	9,000	9,000
4015	Penalty & Interest	8,466	14,182	8,000	8,000
Total Ad Valorem Taxes		541,724	737,515	588,139	648,095
Intragovernmental					
4510	Operating Transfer - Fund 10				
4530	Operating Transfer - Fund 30				
Total Intragovernmental					
Other Non-Operating					
4801	Interest Income	769	916	702	702
Total Non-Operating		769	916	702	702
Other Financing Sources					
4910	Bond Proceeds				
Total Other Financing Source					
TOTAL REVENUE		542,493	738,431	588,841	648,797

Debt Service Expenditures 2014-15



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

EXPENDITURES

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
568-6201	Office Supplies				
568-6400	Bond Principal	335,000	355,000	355,000	370,000
568-6410	Bond Interest	83,700	68,625	68,625	52,650
568-6420	Capital Leases/Principal	218,317	179,232	179,232	220,071
568-6430	Capital Leases/Interest	32,559	27,844	27,844	29,175
568-6440	Fiscal Agent Fees	321	700	700	700
568-6399	Miscellaneous				
568-6810	Bad Debt Expense				
	TOTAL DEBT SERVICE	669,896	631,401	631,401	672,596

GENERAL OBLIGATION BONDS

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

A summary of the Bond Improvement Program follows:

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

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

STREET IMPROVEMENTS:

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

DRAINAGE IMPROVEMENTS:

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

NORTH ATHENS FIRE STATION:

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

GENERAL OBLIGATION REFUNDING BONDS

Series 1998 \$5,060,000

Date	Principal	Rate	Interest	Total
02/01/1999			259,697.50	259,697.50
08/01/1999	50,000	7.25%	129,848.75	179,848.75
02/01/2000			128,036.25	128,036.25
08/01/2000	180,000	7.25%	128,036.25	308,036.25
02/01/2001			121,511.25	121,511.25
08/01/2001	185,000	7.25%	121,511.25	306,511.25
02/01/2002			114,805.00	114,805.00
08/01/2002	195,000	7.25%	114,805.00	309,805.00
02/01/2003			107,736.25	107,736.25
08/01/2003	205,000	7.25%	107,736.25	312,736.25
02/01/2004			100,305.00	100,305.00
08/01/2004	215,000	7.25%	100,305.00	315,305.00
02/01/2005			92,511.25	92,511.25
08/01/2005	225,000	6.80%	92,511.25	317,511.25
02/01/2006			84,861.25	84,861.25
08/01/2006	240,000	4.25%	84,861.25	324,861.25
02/01/2007			79,761.25	79,761.25
08/01/2007	250,000	4.30%	79,761.25	329,761.25
02/01/2008			74,386.25	74,386.25
08/01/2008	265,000	4.40%	74,386.25	339,386.25
02/01/2009			68,556.25	68,556.25
08/01/2009	275,000	4.45%	68,556.25	343,556.25
02/01/2010			62,437.50	62,437.50
08/01/2010	290,000	4.50%	62,437.50	352,437.50
02/01/2011			55,912.50	55,912.50
08/01/2011	305,000	4.50%	55,912.50	360,912.50
02/01/2012			49,050.00	49,050.00
08/01/2012	320,000	4.50%	49,050.00	369,050.00
02/01/2013			41,850.00	41,850.00
08/01/2013	335,000	4.50%	41,850.00	376,850.00
02/01/2014			34,312.50	34,312.50
08/01/2014	355,000	4.50%	34,312.50	389,312.50
02/01/2015			26,325.00	26,325.00
08/01/2015	370,000	4.50%	26,325.00	396,325.00
02/01/2016			18,000.00	18,000.00
08/01/2016	390,000	4.50%	18,000.00	408,000.00
02/01/2017			9,225.00	9,225.00
08/01/2017	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
	5,060,000		2,894,806.30	7,954,806.30

Debt Service Fund

SHORT TERM DEBT

Description Of Debt	Current Year			Outstanding Principal 09/30/2014
	Principal	Interest	Total	
2008 Fire Engine Pumper				
Citizens National Bank	30,361	5,099	35,460	98,913
Original Capital Lease - \$284,377				
Interest - 4.50%				
2012 Fire Dept. Quint				
Leasing 2, Inc.	84,786	16,315	101,100	652,283
Original Capital Lease - \$900,000 Estimated				
Interest - 3.00% Estimated				
2013 Street Sweeper				
Government Capital Inc. (via Citizens National)	36,360	2,246	38,606	97,223
Original Capital Lease - \$184,207				
Interest - 1.92%				
2015 Police Vehicles and Equipment				
To Be Determined	68,565	5,516	74,081	163,015
Original Capital Lease - \$205,000				
Interest - Assumed 3%				
Total Short Term Debt	220,071	29,175	249,247	1,011,434

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

City Administrator



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graph TD; A[City Administrator] --- B[Tourism Coordinator];
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Tourism Coordinator

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	2012-13 Actual	2013-14 Budget	2013-14 Est Act	2014-15 Budget
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REVENUE

TAXES

4023	Hotel/Motel Occupancy Tax	236,499	235,000	236,000	236,000
4801	Interest Income	907	700	900	900
4899	Miscellaneous Revenue				
4930	Donations				
<hr/>					
	TOTAL TAX REVENUES	237,406	235,700	236,900	236,900

Department Name:
Department Number:

Tourism
72

Expense Summary

Classification	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services	50,963	81,016	57,153	73,232	79,140	78,861	83,947
Supplies	9,372	3,093	4,894	9,672	10,200	7,780	7,900
Contractual Services	38,128	54,788	45,088	103,544	139,838	123,528	138,362
Capital Improvements							
Flow Through Expenditures	138,896						
Total Expense	237,359	138,897	186,448	186,448	229,178	210,169	230,209

PERSONNEL

Position Classification	Total
Director of Tourism	1

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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TOURISM

PERSONAL SERVICES

572-6100	Longevity	32	80	80	128
572-6101	Salaries	50,448	53,639	53,639	55,678
572-6102	Overtime	53	80		55
572-6103	F I C A	3,901	4,284	4,291	4,545
572-6104	Group Insurance	6,991	7,470	7,066	7,566
572-6105	Retirement	9,913	11,133	11,158	12,178
572-6106	Workers Compensation	208	254	256	247
572-6107	Unemployment	183			
572-6109	Incentive Pay		200	402	450
572-6110	Vacation Buy Back				1,100
572-6111	Accrued Vacation Payout				
572-6120	Salaries (Part Time)	1,505	2,000	1,969	2,000
572-6141	Car Allowance				
TOTAL PERSONAL SERVICES		73,232	79,140	78,861	83,947

SUPPLIES

572-6201	Office Supplies	1,214	2,000	1,253	1,500
572-6202	Operating Supplies				
572-6203	Repair & Maintenance Supplies				
572-6204	Small Tools & Equipment	3,870	2,200	1,100	1,000
572-6205	Postage	4,515	5,500	5,000	5,250
572-6206	Subscriptions,Books,Periodicals				
572-6208	Computer Software	73	500	427	150
TOTAL SUPPLIES		9,672	10,200	7,780	7,900

CONTRACTUAL SERVICES

572-6300	Professional Services	18,220	11,300	11,266	6,900
572-6301	Communication	103	100	100	110
572-6302	Travel and Training	2,113	3,000	2,212	3,000
572-6303	Advertising	71,877	110,652	97,802	110,652
572-6304	Printing and Binding	2,761	3,000	2,926	5,800
572-6305	Electricity				
572-6308	Repair and Maintenance				
572-6309	Rentals	6,000	6,000	6,000	6,000
572-6310	Other Contractual Service	1,648	4,475	2,115	4,000
572-6311	Other Professional Services				
572-6312	Professional Dues	810	1,111	1,035	1,700
572-6314	Insurance				
572-6320	Federal/State Licensing				
572-6399	Miscellaneous	12	200	72	200
TOTAL CONTRACTUAL SERVICES		103,544	139,838	123,528	138,362

CAPITAL

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

FLOW THROUGH EXPENDITURES

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

TOTAL EXPENDITURES	186,448	229,178	210,169	230,209
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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	2012-13 Actual	2013-14 Budget	2013-14 Est Act	2014-15 Budget
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AIRPORT REVENUE

OPERATING REVENUE

4348.1	Ingress/Egress Permit Fee	6,305	6,400	6,246	6,400
4348.2	Land/Building Lease				
4348.20	Hanger Rent	40,703	39,000	39,600	39,600
4348.3	Instruction and Plane Rental	237	200	250	250
4348.4	Aircraft Charter and Taxi	75	100	75	75
4348.5	Airport Sales	108	200	100	100
4348.6	Aircraft Maintenance	216	300	300	300
4348.7	Fuel Sales	2,041	2,000	2,000	2,000
4348.8	Flying Club				
4348.9	Ramp Tie Down				
4363	Oil/Gas Rents and Royalties				

Total Operating Revenue	49,685	48,200	48,571	48,725
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INTRAGOVERNMENTAL RECEIPTS

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

Total Intragovernmental Receipts

INTERGOVERNMENTAL RECEIPTS

4601	Grant Revenue				
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Total Intergovernmental Receipts

REIMBURSING REVENUE

4799	Other Reimbursing Revenue				
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Total Reimbursing Revenue

OTHER NON-OPERATING

4801	Interest	489	500	500	500
4899	Miscellaneous Revenue	25			
Total Other Non-Operating		514	500	500	500

OTHER FINANCING SOURCES

4920	Note Proceeds				
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4930	Donations				
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Total Other Financing Sources

Total Financing Sources

TOTAL REVENUES	50,199	48,700	49,071	49,225
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Fund: Airport**Expense Summary**

Expenditure Classification	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Est.Act.	2014-15 Budget
Personal Services							
Supplies	2,433	1,458	2,641	2,080	3,360	3,085	3,900
Contractual Services	7,320	8,337	7,143	7,103	11,933	7,491	10,128
Long Term Debt							
Capital Improvements							
Operating Transfers	9,861		34,646	22,858	20,000	6,000	50,000
Total Expense	19,614	9,795	44,430	32,041	35,293	16,576	64,028

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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AIRPORT

SUPPLIES

536-6201	Office Supplies	14	100	100	100
536-6202	Operating Supplies	32	1,200	900	1,200
536-6203	Repair & Maint Supplies	1,194	1,400	700	1,400
536-6204	Small Tools & Equipment				
536-6205	Postage	183	60	600	600
536-6206	Subscriptions,Books, Periodicals			185	
536-6207	Fuel	657	600	600	600
	TOTAL SUPPLIES	2,080	3,360	3,085	3,900

CONTRACTUAL SERVICES

536-6300	Professional Service	95	150	150	150
536-6301	Communication	233	400		576
536-6303	Advertising				
536-6305	Electricity	3,992	4,500	4,300	3,502
536-6307	Water and Wastewater Services	406	600	500	600
536-6308	Repair & Maintenance	731	4,200	1,500	4,200
536-6309	Rentals				
536-6310	Other Contractual Service	584	1,000		
536-6314	Insurance	1,062	1,083	1,041	1,100
536-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	7,103	11,933	7,491	10,128

Long Term Debt

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

CAPITAL

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

OPERATING TRANSFERS

536-6611	Operating Transfers-Airport Grants				
536-6658	Operating Transfers-Fund 58	22,858	20,000	6,000	50,000
	TOTAL OPERATING TRANSFERS	22,858	20,000	6,000	50,000
	TOTAL EXPENDITURES	32,041	35,293	16,576	64,028

*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	2012-13 Actual	2013-14 Budget	2013-14 Est Act	2014-15 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	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 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 TRANSFERS

TOTAL EXPENDITURES

Account Number	Description	2012-13 Actual	2013-14 Budget	2013-14 Est Act	2014-15 Budget
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UTILITY CAPITAL PROJECTS
REVENUE

OTHER NON-OPERATING

4801	Interest Earned	4,049	4,049	3,500
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	Total Other Non-Operating	4,049	4,049	3,500
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OTHER NON-OPERATING

4910	Bond Proceeds			
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4930	Donations			
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	Total Other Financing Sources			
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	TOTAL REVENUES	4,049	4,049	3,500
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Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 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

24,213 687,870

TOTAL CAPITAL OUTLAY

24,213 687,870

OPERATING TRANSFERS

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

561

TOTAL OPERATING TRANSFERS

TOTAL EXPENDITURES

24,213 687,870

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	2012-13 Actual	2013-14 Budget	2013-14 Est Act	2014-15 Budget
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MUNICIPAL COURT TECHNOLOGY FEES REVENUE

COURT/PUBLIC SAFETY					
4201.6	MUNICIPAL COURT TECH. FEES	4,907	4,300	5,000	5,000
Total Court/Public Safety		4,907	4,300	5,000	5,000
OTHER NON-OPERATING					
4801	Interest	24	30	30	30
Total Other Non-Operating		24	30	30	30
TOTAL REVENUES		4,931	4,330	5,030	5,030

Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 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	2,835	
	Total Supplies		3,500	<u>2,835</u>	

CONTRACTURAL SERVICES

550-6308	Repair and Maintenance	2,810	2,810	2,849	2,800
550-6309	Rentals	1,959	2,000	2,000	2,055
	Total Contractual Services	4,769	4,810	4,849	4,855

LONG TERM DEBT

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

CAPITAL OUTLAY

550-6508	Computer Equipment				
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TOTAL EXPENDITURES	4,769	8,310	7,684	<u>4,855</u>
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Account Number	Description	2012-13 Actual	2013-14 Budget	2013-14 Est Act	2014-15 Budget
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AIRPORT GRANTS REVENUE

INTRAGOVERNMENTAL RECEIPTS

4501	Local Match				
4511	Operating Transfers-Fund 11	22,858	40,000	2,960	50,000
4558	Operating Transfers-Fund 58				
	Total Intragovernmental Receipts	22,858	40,000	2,960	50,000

INTERGOVERNMENTAL RECEIPTS

4601	Federal Grant Revenue				
4602	State Grant Revenue	22,858	40,000	2,960	50,000
	Total Intergovernmental Receipts	22,858	40,000	2,960	50,000

REIMBURSING REVENUE

4799	Other Reimbursing Revenue				
	Total Reimbursing Revenue				

OTHER NON-OPERATING

4801	Interest				
4899	Miscellaneous Revenue				
	Total Other Non-Operating				

OTHER FINANCING SOURCES

4920	Note Proceeds				
4930	Donations				
	Total Other Financing Sources				

Total Financing Sources

TOTAL REVENUES	45,715	80,000	5,920	100,000
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Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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AIRPORT GRANTS FUND EXPENSES

SUPPLIES

536-6201	Office Supplies	4,955			
536-6202	Operating Supplies				
536-6203	Repair & Maint Supplies				
536-6204	Small Tools & Equipment	9,100			
536-6205	Postage				
536-6207	Fuel				
	TOTAL SUPPLIES	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	30,220	80,000	5,920	100,000
536-6309	Rentals				
536-6310	Other Contractual Service	1,440			
536-6314	Insurance				
536-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES	31,660	80,000	5,920	100,000

LONG TERM DEBT

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

CAPITAL

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

OPERATING TRANSFERS

536-6611	Operating Transfers-Fund 11				
536-6658	Operating Transfers-Fund 58				
	TOTAL OPERATING TRANSFERS				

TOTAL EXPENDITURES	45,715	80,000	5,920	100,000
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*Includes amendments during fiscal year.

Account Number	Description	2012-13 Actual	2013-14 Budget	2013-14 Est Act	2014-15 Budget
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LAW ENFORCEMENT GRANTS REVENUE

INTRAGOVERNMENTAL RECEIPTS

4501	Local Match				
4510	Operating Transfers-Fund 10			5,980	2,851
4558	Operating Transfers-Fund 58				
	Total Intragovernmental Receipts			5,980	2,851

INTERGOVERNMENTAL RECEIPTS

4601	Federal Grant Revenue			5,980	2,851
4602	State Grant Revenue				
	Total Intergovernmental Receipts			5,980	2,851

REIMBURSING REVENUE

4799	Other Reimbursing Revenue				
	Total Reimbursing Revenue				

OTHER NON-OPERATING

4801	Interest				
4899	Miscellaneous Revenue				
	Total Other Non-Operating				

OTHER FINANCING SOURCES

4920	Note Proceeds				
4930	Donations				
	Total Other Financing Sources				

Total Financing Sources

	TOTAL REVENUES			11,960	5,702
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Account Number	Description	2012-13 Actual	2013-14 *YE Budget	2013-14 Est.Actual	2014-15 Budget
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LAW ENFORCEMENT GRANTS FUND EXPENSES

SUPPLIES

553-6201	Office Supplies				
553-6202	Operating Supplies			11,960	5,702
553-6203	Repair & Maint Supplies				
553-6204	Small Tools & Equipment	6,360			
553-6205	Postage				
553-6207	Fuel				
	TOTAL SUPPLIES	6,360		11,960	5,702

CONTRACTUAL SERVICES

553-6300	Professional Service				
553-6301	Communication				
553-6303	Advertising				
553-6305	Electricity				
553-6307	Water and Wastewater Services				
553-6308	Repair & Maintenance				
553-6309	Rentals				
553-6310	Other Contractual Service				
553-6314	Insurance				
553-6399	Miscellaneous				
	TOTAL CONTRACTUAL SERVICES				

LONG TERM DEBT

553-6420	Capital Lease/Note Principal				
553-6430	Capital Lease/Note Interest				
	TOTAL CAPITAL				

CAPITAL

553-6501	Land				
553-6502	Buildings				
553-6503	Impr. Other Than Buildings				
553-6504	Machinery & Equipment				
553-6550	Easements				
	TOTAL CAPITAL				

OPERATING TRANSFERS

553-6611	Operating Transfers-Fund 11				
553-6658	Operating Transfers-Fund 58				
	TOTAL OPERATING TRANSFERS				

TOTAL EXPENDITURES	6,360	11,960	5,702
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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. 5th phase of the utility rate plan is implemented in September 2007.
- D. A new pay scale is implemented based on recommendations from the Waters Consulting Group. Over 70% of the Costs associated with the increase is budgeted for the public safety departments.
- E. Capital purchases are increased including a new fire truck and police cars.
- F. Fuel and electricity costs continue to increase.
- G. \$1,259,505 is budgeted in the airport grants fund for airport improvements including a master plan, runway improvements, and new hanger construction. Most of the improvements are to be paid by grant funds.

2007-08

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

2008-09

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

2009-10

- A. Property Tax rate set at .518512. Valuations increases in property account for \$80,159 in increased revenue. Rate increase adds \$ 232,528 to revenue.
- B. No sales tax increase is expected after a decrease in revenue from the prior year of \$467,000.
- C. No cost of living raises are budgeted for employees, only merit increase of 3.8% for employees not at the top of their grade.
- D. Most capital expenditures in the General Fund are cut due to the drastic decrease in sales tax revenue. Some increases in operating costs are still expected in items such as medical and dental insurance.
- E. TMRS matching percentages are set to increase due to market and actuarial changes. This years increase is from 16.30% to 16.37%. Full funding percentage would be 21.83%. Due to the cost the City has chosen the option to phase the rate in over an 8 year period as allowed under TMRS guidelines.
- F. A Tourism Department is established to handle the expenditure of Hotel/Motel tax funds. One new Director position approved for this department.
- G. Even with the tax increases and cuts, the budget still calls for using \$178,304 from priors years unallocated reserves to balance the General Fund.
- H. A rate increase averaging 3% is implemented for Utility Fund operations as per the rate study approved in 2008-09.

2010-11

- A. Property Tax rate set at .552076. Valuations decreases in property account for \$5,643 in lost revenue. Rate increase adds\$ 212,270 to revenue.
- B. Sales taxes increases slightly but increases have been due mainly to audit payments.
- C. No cost of living raises are budgeted for employees, only merit increase of 3.8% for employees not at the top of their grade.
- D. Most capital expenditures in the General Fund are cut due to the drastic decrease in sales tax revenue. Some increases in operating costs are still expected in items such as medical insurance.
- E. TMRS matching percentages are set to increase due to market and actuarial changes. This years increase is from 16.37% to 17.67%. Full funding percentage would be 22.21%. Due to the cost the City has chosen the option to phase the rate in over an 8 year period as allowed under TMRS guidelines.
- F. A total rate increase averaging 6.28% is implemented for Utility Fund operations as per the rate study approved in 2008-09 as amended.

2011-12

- A. Property Tax rate set at .600387. Valuations increase by \$2,312,787 which accounts for \$12,768 in increased revenue. Rate increase adds \$306,652 to revenue.
- B. Sales taxes have increased by almost 3%. Budget is increased to \$3,466,020. 2012 will be first full fiscal year after beer and wine sales are approved in the City.
- C. 2% cost of living increase is approved by Council along with 3.8% step increases for employees not at the top of their grade.
- D. Many capital expenditures in the General Fund are cut due to revenue shortage. Some increases in operating costs are still expected in items such as medical insurance. Added this year is \$200,000 for street improvements and \$19,805 for State mandated election equipment.
- E. TMRS matching percentages are set to increase due to market and actuarial changes. This years increase is from 17.67% to 18.54%. Full funding percentage would be 21.14%. Due to the cost the City has chosen the option to phase the rate in over an 8 year period as allowed under TMRS guidelines.
- F. A total rate increase averaging 3.10% is implemented for Utility Fund operations as per the rate study approved in 2008-09 as amended.
- G. Utility fund budget includes \$504,479 in capital expenditures. This budget also continues the implementation of the automated meter reading system.

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 \$3,466,020 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.

2014-15

- A. Property tax rate remains at .645140/\$100 valuation. Valuations increase by \$18,765,645 which adds \$121,065 in revenue.
- B. Sales taxes remain mostly flat with \$3,812, 647 budgeted but with most of the net increase coming from audits according to State Comptroller figures.
- C. No salary increases for employees above the 3.8% step increases for those eligible.
- D. Rate study postponed in prior year due to AMWA litigation has been reschedule for this fiscal year. New contract with AMWA requires City to take over repairs at the Water Treatment Plant. Very little capital has been budgeted in the Utility Fund due to a revenue shortage and depletion of reserves. \$687,870 in water line improvements have been moved to the 2004 Bonds Fund where remaining interest income will be used to fund the project. Last rate adjustment was August 2012.
- E. TMRS matching percentages are set to increase due to market and actuarial changes. This years increase is from 20.86% to 21.33%. Full funding percentage would be 21.88%. 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. Rate changes are effective on January 1st of every year.
- F. AMWA Inspection Department to be eliminated during the year as this function is to be taken over by the Athens Municipal Water Authority itself.

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 may be 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.

**CITY OF ATHENS
JOB CLASSIFICATION SCHEDULE
EFFECTIVE 10/05/2014**

JOB TITLE/POSITION GRADE NUMBER NUMBER OF POSITIONS

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

Draftsman	Grade 14	1
Mechanic II	Grade 14	1
Line Maintenance Technician	Grade 14	7
Plant Operator (Treatment & Wastewater)	Grade 14	9
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

Building Inspector	Grade 19	1
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Tourism Coordinator	Grade 20	1
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Garage Superintendent	Grade 21	1
Parks Superintendent	Grade 21	1
Street Superintendent	Grade 21	1
Assistant Superintendent	Grade 21	3

Utility Superintendent	Grade 23	1
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H R Director	Grade 26	1
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City Secretary	Grade 27	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 and Technology	Grade 29	1
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City Administrator	Contract	1
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TOTAL NON-CIVIL SERVICE 70

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 121 POSITIONS

CIVIL SERVICE POSITIONS

The City of Athens Firefighters' and Police Officers' Civil Service classifications amendment was adopted by the City Council, Ordinance Number 0-16-08 on June 23, 2008 and adopted by the Civil Service Commission on June 4, 2008

CLASSIFICATION	NUMBER OF EMPLOYEES
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POLICE DEPARTMENT

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

FIRE DEPARTMENT

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

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

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

CITY OF ATHENS

GRADE & STEP SCALE GENERAL EMPLOYEES

YEARLY

Grade	Start 1	2	3	4	5	6	7	8	9	Maximum 10
11	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 1	2	3	4	5	6	7	8	9	Maximum 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

YEARLY

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

TAX FUND Operating Budget

Account No.	Account Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Actual to 6/30	2014-15 Budget
REVENUE							
4011	Current Taxes	\$ 777,580	\$ 778,152	\$ 791,949	\$ 825,762	\$ 791,579	\$ 814,872
4012	Delinquent Taxes	19,349	19,587	13,437	17,500	11,428	14,000
4015	Penalty/Interest	14,845	12,783	17,943	14,400	10,200	16,500
43W2	Operating Transfers - Debt Service					0	
4601	Grant Revenue					260,000	
4721	LEOSE Training Allocation	599				586	
4801	Interest Income	87,359	10,370	7,751	10,000	9,462	10,000
4901	Miscellaneous Revenue	18	222	7			
4940	Sale of Capital Assets			4,292			
Total Revenue		<u>\$ 899,750</u>	<u>\$ 821,114</u>	<u>\$ 835,379</u>	<u>\$ 867,662</u>	<u>\$ 1,083,256</u>	<u>\$ 855,372</u>

Athens Municipal Water Authority

TAX FUND Operating Budget

Account No.	Account Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Actual to June 30,	2014-15 Budget
EXPENDITURES							
	Salaries - executive management						34,200
	Salaries - professional						0
	Salaries - administrative						55,000
	Payroll taxes						7,633
	Health insurance						6,000
	Retirement plan contribution						
	Workmens' comp insurance (2% of salaries)						1,784
575-6302	Travel and Training	309	0		2,000		
	Training and seminars						2,500
	Travel - fares and lodging						1,500
	Travel - meals						500
	Travel - other miscellaneous						500
	Licenses, permits and certifications						
	Subcontract labor						
	Contingency						5,383
	Total Personnel	309	0	0	2,000	0	115,000
575-6309	Rentals	0					
	Utilities						
575-6305	Electricity	1,630	1,503	1,818	2,400	1,571	3,000
575-6301	Communication	733	569	712	1,400	119	2,000
	Insurance						
	Cleaning and maintenance						
	Landscape and maintenance						
	Total facilities	2,363	2,072	2,529	3,800	1,690	5,000
575-6201	Office Supplies	186	146		200	30	1,000
575-6202	Operating Supplies	16,816	18,501	751	29,500	75	
575-6203	Repair and Maintenance Supplies	27,007	20,254	16,948	19,975		
575-6204	Small Tools and Equipment	710	458	2,100	600		
575-6205	Postage		17		50		500
575-6206	Subscriptions, Books, Periodicals		456		500	264	500
575-6304	Printing and Binding	0			200		200
575-6208	Computer software			60			2,000
	Computer equipment and supplies						2,500
575-6303	Advertising, promotion & public awareness	933	1,345	2,021	1,700		2,500
	Donations and contributions						1,000
	Contingency						5,800
	Total Supplies	45,652	41,178	21,881	52,725	369	16,000
575-6300	Professional Services	184,328	51,692	92,694	125,000	258,430	150,000
575-6316	Management Expense	30,000	30,000	30,000	30,000	30,000	30,000
575-6308	Repair & Maintenance Service	139,001	47,757	125,935	183,900	5,674	25,000
575-6310	Other Contractual Services	300	359	300	300	200	
575-6312	Audit Expense	4,000	4,200	4,500	4,725	4,500	5,000
575-6313	Outside Legal Expense	0	0		10,000		1,000
575-6314	Insurance Expense	9,456	11,948	10,555	12,000	12,680	12,000
575-6320	Federal/State Licensing			100	1,000	208	1,000
575-6321	Tax Collection Fee	6,832	6,882	6,894	7,000	5,185	7,000
575-6322	Appraisal Expense	14,273	15,420	13,363	17,000	10,043	17,000
575-6324	Legal #1					6,259	
575-6325	Legal #2						
575-6332	Water Board Meeting Exp				400		400
575-6333	Election Expense		10,032		7,500	4,138	
	Website development and hosting						2,000
	Interlocal agreement						300,000
575-6399	Miscellaneous	342	100	103	3,000		5,939
	Total Contractual Expense	388,532	178,392	284,444	401,825	337,316	556,339

Athens Municipal Water Authority

TAX FUND

Operating Budget

Account No.	Account Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Actual to June 30,	2014-15 Budget
	EXPENDITURES						
575-6505	Contingency						60,000
	Total Reserves	0	0	0	0	-	60,000
575-6501	Land	561,805					
575-6502	Buildings						
575-6503	Impr. O/Than Buildings		44,506		185,000	43,693	
575-6504	Machinery & Equipment			26,743	75,000		50,000
575-6506	Vehicles				25,000		
675-6508	Computer Equipment						10,000
575-6530	Public Facilities: Water/Wastewater	275,338	1,308,922	426,899		14,843	
575-6531	Future Water Sources						1,200,000
575-6550	Easements			25,000			
	Total Capital	837,143	1,353,428	478,643	285,000	58,537	1,260,000
575-6810	Bad Debt Expense	108	175				
	Total Expenditures	1,274,107	1,575,245	787,496	745,350	397,912	2,012,339

Athens Municipal Water Authority

REVENUE FUND Operating Budget

Account No.	Account Description	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2013-14 Actual to 6/30	2014-15 Budget
REVENUE							
4101	Water Sales	\$ 49,600	\$ 62,731	\$ 57,569	\$ 65,000	\$ 9,984	\$ 70,000
4363	Oil/Gas Rents and Royalties						
4363-1	Concessionaire Lease	11,596	11,884	12,136	12,250	8,136	12,300
4363-2	Concessionaire's Gross Inc	15,417	14,173	12,308	14,000	7,660	12,000
4380	Inspection Fees	868	1,338	512	500	224	500
4381	Ingress/Egress	30,918	32,609	32,768	33,000	32,851	33,000
4382	Pier/Boathouse Fees	42,240	45,540	46,210	46,000	46,126	46,300
4383	Pump Fees	62,462	65,479	65,479	66,000	65,929	66,000
4384	Penalties	2,068	2,032	1,798	2,050	0	2,500
4901	Interest Income	39,856	6,461	6,059	7,500	7,667	8,000
4977	Miscellaneous Revenue		10				
	Total Revenue	\$ 255,024	\$ 242,256	\$ 234,840	\$ 246,300	\$ 178,577	\$ 250,600

Athens Municipal Water Authority


REVENUE FUND

Operating Budget

Account Number	Account Description	2010-11 <u>Actual</u>	2011-12 <u>Actual</u>	2012-13 <u>Actual</u>	2013-14 <u>Budget</u>	2013-14 <u>Actual to 6/30</u>	2014-15 <u>Budget</u>
EXPENDITURES							
575-6201	Office Supplies			27			
575-6300	Professional Services						
575-6310	Other Contractual Services	155	149	184	200	9	200
575-6315	Inspection Expense	63,431	64,844	72,855	93,432	41,725	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						
575-6601	Operating transfers					260,000	
	Total Expenditures	<u>63,587</u>	<u>64,994</u>	<u>73,066</u>	<u>93,632</u>	<u>\$301,734</u>	<u>\$93,632</u>

Appendix A-2

MEMORANDUM

TO: Athens Economic Development Corporation Board of Directors
FROM: Brian J. Malone 
DATE: August 11, 2014
SUBJECT: AEDC Budget 2014-15

Attached is a draft budget for next fiscal year.

Revenue

Total Revenue for the Corporation is projected to be \$2,937,674. Total sales tax revenue is increased by 2 percent from last years budgeted level and is projected to be \$1,275,000. Included in the revenue are payments from note payments, lease payments, note proceeds, and interest. Also included in the Revenues is the projected receipts of \$1.5 million for a construction loan to build out the industrial park.

Expenses

Total Expenses are projected at \$2,847,110 of which \$1,521,350 is for business park construction and \$430,189 is for economic development projects. The balance is for operations, marketing and staffing.

Business Park Maintenance:

This budget is increased for additional mowing of AEDC property and for construction of needed infrastructure. The total for maintenance is \$15,000 and the balance is for construction. Total budget is \$1,536,350.

Business Retention & Development:

The Business Retention category totals \$96,000 which is \$35,000 more than last years budget. The Entrepreneur Program has a budget of \$32,000, and a new program geared to aiding in the redevelopment of the Square and Highway 31 West has been added and totals \$50,000. The Business Assistance Grant Program (\$50,000) and its program guide are attached at the rear of the Budget.

Economic Development Projects:

Approved projects are budgeted at \$430,189, this total is for current EDC obligations. New projects will increase this budget as the year progresses. Economic Development Projects are typically funded from current reserves.

Equipment & Software:

The budgeted amount has been decreased \$12,000 from the previous budget and is for new software and replacement of old equipment if needed.

Long Term Debt:

The total amount budget is \$253,537 for note payments on 201 W. Corsicana, the note purchase on land and for a note payment on construction. The projected note for construction is based on a 15 year note and has an annual service of \$124,304.

Marketing:

The maximum amount for marketing by state law is 10% of sales tax revenue. The maximum amount available for marketing would be \$127,500. This years marketing budget totals \$127,500 which is \$3,650 more than last years budget. The marketing program continues to emphasize meeting decision makers through a number of venues. Regional efforts such as NETEA and Team Texas are also maximized in the program to allow AEDC to touch more potential prospects. Also a joint ad campaign with the Athens Tourism Department is being repeated.

Operations:

The operations budget increased by \$1,200 to \$46,700. Otherwise this budget has no significant changes. The operating budget for 201 W. Corsicana is a separate budget.

201 W Corsicana Operations

This years budget is projecting expenditures to total \$38,200.

Personnel:

The only change in the budget is in the salary for the Executive Assistant a 4 percent increase has been proposed.

Professional Services:

This budget is increased from last years budget of \$28,000 to \$98,500. Consulting services such as surveying and engineering has been increased to aid in project development of the Industrial Park.

**Athens Economic Development Corporation
2014-2015 Budget Revenues**

	2013-14 Revenue	2014-15 Revenue
Revenues		
Sales Tax	\$ 1,250,000	\$ 1,275,000
Interest Income	\$ 2,000	\$ 2,000
Loan for Infrastructure Construction		\$ 1,500,000
Lease Payment from BMC	\$ 600	\$ 600
Note Repayment from BMC	\$ 6,000	\$ 6,000
Note Repayment from Purselley	\$ 7,500	\$ 4,000
Note Repayment OTE	\$ 13,752	\$ 5,730
Note Repayment MCS	\$ 11,340	\$ 4,725
Building Loan Repayment from Extreme Engineering		\$ 55,619
Equipment Note Repayment from Extreme Engineering		\$ 48,000
201 W Corsicana Tenant Leases	\$ 27,000	\$ 27,000
Total Revenues	\$ 1,318,192	\$ 2,928,674

**Athens Economic Development Corporation
2014-15 Expenditure Summary Budget**

Expenditure Summary	2013-14	2014-2015
Business Park	\$3,000	\$ 1,536,350
Business Retention/Development	\$61,000	\$ 96,000
Economic Development Projects	\$1,081,139	\$ 430,189
Equipment/Software	\$18,000	\$ 6,000
Long Term Debt	\$50,340	\$ 253,537
Marketing	\$123,850	\$ 127,500
Operations - General	\$45,500	\$ 46,700
Oerations - 201 W Corsicana	\$36,600	\$ 38,200
Personnel	\$212,277	\$ 214,134
Professional Services	\$28,000	\$ 98,500
Total Expenditures	\$1,659,706	\$ 2,847,110

Athens Economic Development Corporation
2014-15 Business Park Development Property Maintenance Budget

AEDC Industrial & Property Maintenance	<u>2013-14</u>	<u>2014-15</u>
Landscaping & Maintenance	\$ 3,000	\$ 15,000
Construction of Infrastructure for New Tracts		\$ 1,521,350
*Base Estimate		
Total	\$ 3,000	\$ 1,536,350

***Base Constructoin Estimate**

	Feet	Cost/ft	Cost
South			
Water	1823	\$ 30	\$ 54,690
Sewer	1823	\$ 20	\$ 36,460
Roads	1610	\$ 410	\$ 660,100
Drainage			\$ 50,000
			\$ 801,250
North			
Water	600	\$ 30	\$ 18,000
Sewer	1100	\$ 20	\$ 22,000
Roads	1610	\$ 410	\$ 660,100
Drainage			\$ 20,000
			\$ 720,100
Total			\$ 1,521,350

**Athens Economic Development Corporation
2014-2015 Budget
Business Development**

Business Development	2013-14	2014-15
CEO Luncheons	\$ 5,000	\$ 5,000
Seminars/Summit	\$ 4,000	\$ 4,000
Business Retention Survey	\$ 5,000	\$ -
Business Training Fund	\$ 15,000	\$ 5,000
Entrepreneur Program	\$ 32,000	\$ 32,000
Business Assistance Grant Program		\$ 50,000
Total Business Development	\$ 61,000	\$ 96,000

**Athens Economic Development Corporation
2014-2015 Economic Development Projects
Long Term Debt**

	<u>2013-14</u>	<u>Budget 2014-15</u>
<u>Economic Development Projects</u>		
Abby Development -	\$ 75,000	\$ 75,000
Entrepreneur Grant	\$ 50,000	\$ 23,738
Extreme USDA	\$ 87,545	\$ 87,545
Extreme Training Grant	\$ 50,000	
Med-Logics	\$ 402,400	\$ 135,000
ORCA - Champion	\$ 17,198	\$ 10,406
Champion Homes	\$ 77,500	\$ 40,000
Ag Power	\$ 106,500	\$ 58,500
Hurst Properties	\$ 8,553	\$ -
Argon Medical	\$ 106,443	\$ -
Steelway International	\$ 100,000	\$ -
Total Projects	\$ 1,081,139	\$ 430,189
<u>Long Term Debt</u>		
Athens Partnership Center (FSB)	\$ 50,340	\$ 50,340
McCausland Property (CNB)		\$ 78,893
Infrastructure Loan \$1.5 M 15 Yr		\$ 124,304
Total Long Term Debt	\$ 50,340	\$ 253,537

**Athens Economic Development Corporation
2014 - 15 Equipment Software Budget**

Equipment & Software	2013-14	2014-15
Equipment	\$ 16,000	\$ 4,000
Software	\$ 2,000	\$ 2,000
Total	\$ 18,000	\$ 6,000

Athens Economic Development Corporation 2014-15 Marketing Budget

		<u>Expected Cost</u>
NETEA	The Northeast Texas Economic Alliance conducts marketing trips to businesses. NETEA utilizes a firm to set appointments for lead generation	\$ 26,000
IAMC	Industrial Asset Management Council IAMC is an organization that sponsors educational seminars and networking events for corporate real estate, site consultants and EDC's. IAMC has two meetings per year, plans are to attend the Spring meeting	\$ 4,000
Oncor	Oncor sponsors targeted trade shows and allows communities to participate for \$1,000 Scheduled shows that AEDC will attend are Fab Tech and Plastics Expo.	\$ 6,000
Team Texas	AEDC is a member of Team Texas Team Texas targets real estate professionals and hosts the Site Selectors Guild and Showcase event. Team Texas Texas will also conduct Trade Missions to meet with Site Selection Firms and other missions and trade shows., \$3000 base membership \$5000 event sponsorsips, travel	\$ 14,000
I-20 Corridor Alliance	The I-20 Corridor Alliance markets to site selectors using a targeted mailing list the group also attends the NTCAR show, hosts a Dallas Brokers Event, and will sponsor the SEDC Site Selectors meeting	\$ 3,000
US 175 Alliance & Mid Texas	Mid Texas markets to corporate real estate and attends 1 trade 175 will look at advertising to the Dallas market	\$ 5,000
ICSC	AEDC will attend two ICSC events in the upcoming year. The Texas Deal Making Conference and Recon Annual Event. These shows target retail	\$ 6,000
Print Advertising		\$ 29,500
	Fly the Flag -12 ads \$ 18,000	
	Tx Monthly Coop with Tourism - 2 ads \$ 9,500	
	Chamber Magazine \$ 2,000	
Misc Sponsorship/Marketing Trips	Local advertising, collateral materials, web site maintenance, promotional gifts marketing software, sponsorships, memberships and hosting are in this section.	\$ 15,000
Marketing Budget		\$ 108,500
Opportunity Marketing		\$ 19,000
Total Maximum Marketing Budget = 10% of Annual Revenue		<u>\$ 127,500</u>

**Athens Economic Development Corporation
2014-15 Operating Budget**

Operating Expenses	2013-14	2014-15
Directors Errors & Omissions Liability Insurance	\$ 5,000	\$ 5,300
Insurance: Property/Liability/Workers Comp	\$ 4,100	\$ 3,000
IT Support	\$ 2,000	\$ 2,000
Legal Advertising	\$ 1,000	\$ 1,000
Membership dues	\$ 4,500	\$ 4,500
Miscellaneous	\$ 1,000	\$ 1,000
Mobile Phone	\$ 1,200	\$ 1,200
Office Supplies	\$ 6,000	\$ 5,000
Shipping: Pitney Bowes, shipping, postage	\$ 3,000	\$ 3,000
Seminars/Training	\$ 3,000	\$ 3,500
Subscriptions/reference	\$ 1,500	\$ 2,500
Temporary Work	\$ 2,000	\$ 2,000
Travel	\$ 4,000	\$ 4,000
Xerox: Copy Machine	\$ 7,200	\$ 8,700
Total operating expenses	\$ 45,500	\$ 46,700

**Athens Economic Development Corporation
2014-15 Personnel**

	2013-14		2014-15	
Personnel	\$	212,277	\$	214,134
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 Executive Assistant	\$	36,050	\$	37,492
Health Insurance allowance	\$	6,000	\$	6,000
FICA @ .062	\$	2,607	\$	2,697
Medicare Part B @ .0145	\$	610	\$	631
Retirement	\$	8,889	\$	9,194
State UTA	\$	234	\$	234
	\$	54,390	\$	56,247

**Athens Economic Development Corporation
2014-15
Professional Services Budget**

	2013-14	2014-15
Professional Services		
Audit	\$ 4,000	\$ 4,500
Legal fees	\$ 15,000	\$ 8,000
Office Accounting	\$ 1,000	\$ 1,000
Engineering for Industrial Park		\$ 60,000
Surveying/Appraisal/Engineering	\$ 8,000	\$ 25,000
Total Professional Services	\$ 28,000	\$ 98,500

**Athens Economic Development Corporation
2014-2015 Budget
201 W. Corsicana Operations Expenditures**

201 West Corsicana Operations Budget

	<u>2013-14</u>	<u>2014-15</u>
Electricity	\$ 11,250	\$ 12,000
Telecommunications	\$ 8,000	\$ 9,000
Water/Sewer	\$ 1,750	\$ 2,000
Janitorial	\$ 10,200	\$ 10,200
Security	\$ 1,100	\$ 1,200
Pest Control	\$ 800	\$ 800
Windows (moved to maint.)	\$ 500	
Maintenance: AC/Roof/Landscape/other	\$ 3,000	\$ 3,000
	\$ 36,600	\$ 38,200