

PROPOSED FISCAL YEAR 2016 ANNUAL OPERATING & CAPITAL BUDGET



CORE
SERVICES

FY 2016

CITY OF ATHENS | TEXAS

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$160,986 OR 3.74%, AND OF THAT AMOUNT, \$78,702 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

NOTICE OF 2015 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF ATHENS

A tax rate of \$0.645140 per \$100 valuation has been proposed for adoption by the governing body of City of Athens. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

| | |
|---------------------------|----------------------|
| PROPOSED TAX RATE | \$0.645140 per \$100 |
| PRECEDING YEAR'S TAX RATE | \$0.645140 per \$100 |
| EFFECTIVE TAX RATE | \$0.631459 per \$100 |
| ROLLBACK TAX RATE | \$0.686515 per \$100 |

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for City of Athens from the same properties in both the 2014 tax year and the 2015 tax year.

The rollback tax rate is the highest tax rate that City of Athens may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED
AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Peggy Goodall
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125 N. Prairieville St.
Athens, Texas 75751
903-675-6134
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You are urged to attend and express your views at the following public hearings on the
proposed tax rate:

First Hearing: August 24, 2015 at 5:30 PM at Athens City Hall Annex 501 N. Pinkerton Athens,
Texas 75751.

Second Hearing: September 14, 2015 at 5:30 PM at Athens Partnership Center 201 W.
Corsicana Athens, Texas 75751.

Fiscal Year 2016 - Summary by Fund

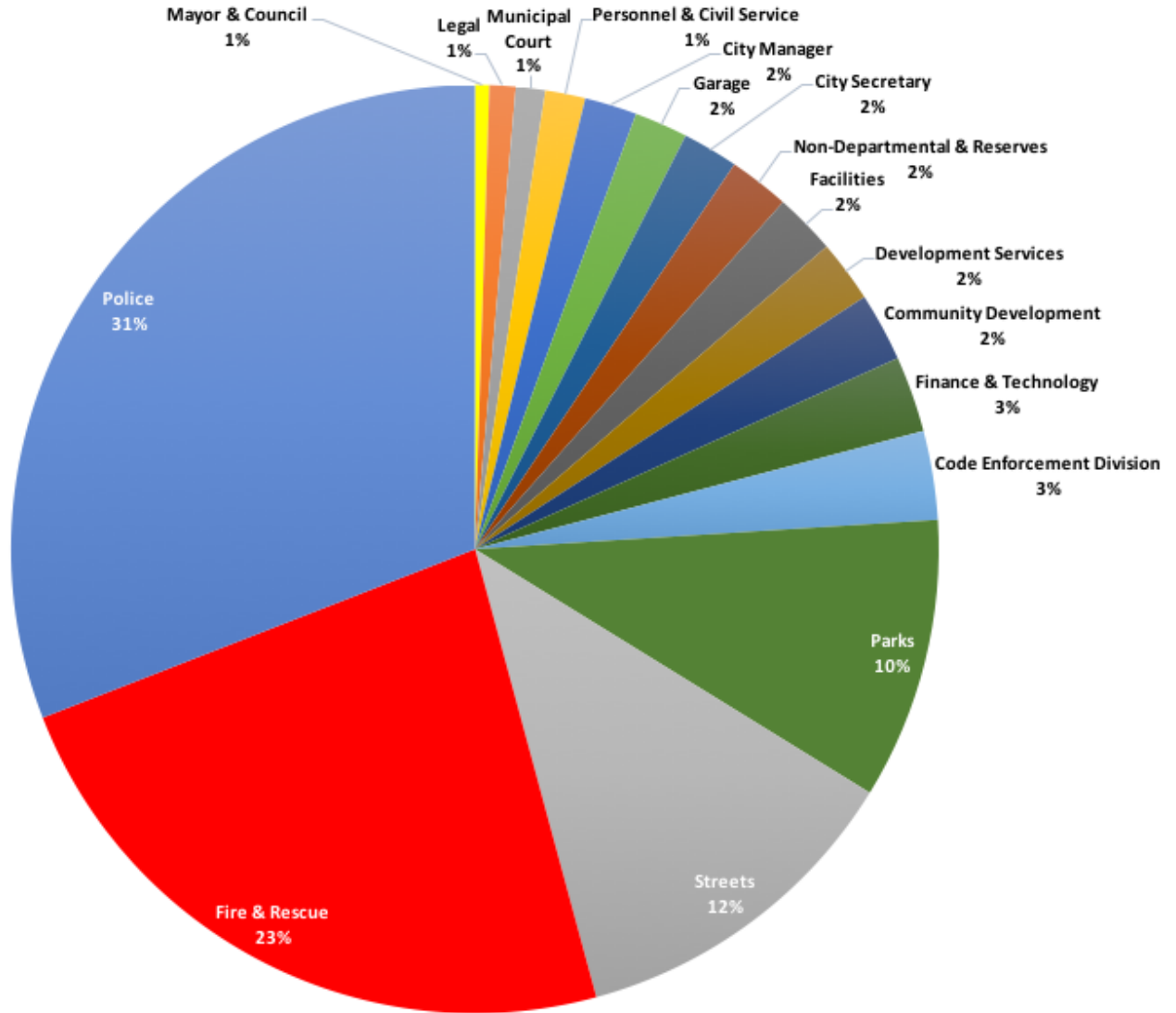
| | | | |
|--|--------------------------------|--------------------------------|----------------|
| General Fund | Beginning Balance | 2,947,327 | |
| | Revenue | <u>10,251,916</u> | |
| | Total | 13,199,243 | |
| | Expenditures | 11,155,224 | |
| | Budgeted Financial Reserve | <u>1,833,735</u> | |
| | Unreserved Fund Balance | 210,285 | |
| Utility Fund | Beginning Balance | 500,483 | |
| | Revenue | <u>6,235,817</u> | |
| | Total | 6,736,300 | |
| | Expenditures | <u>5,877,566</u> | |
| | | Unreserved Fund Balance | 858,734 |
| Water/Sewer 2004 Bond Projects Fund | Beginning Balance | 1,046,316 | |
| | Revenue | <u>2,000</u> | |
| | Total | 1,048,316 | |
| | Expenditures | <u>742,870</u> | |
| | | Unreserved Fund Balance | 305,446 |
| Debt Service Fund | Beginning Balance | 53,459 | |
| | Revenue | <u>619,468</u> | |
| | Total | 672,927 | |
| | Expenditures | <u>672,927</u> | |
| | | Unreserved Fund Balance | 0 |
| Hotel Occupancy Tax Fund | Beginning Balance | 341,949 | |
| | Revenue | <u>255,900</u> | |
| | Total | 597,849 | |
| | Expenditures | <u>450,001</u> | |
| | | Unreserved Fund Balance | 147,848 |
| Airport Fund | Beginning Balance | 202,231 | |
| | Revenue | <u>49,268</u> | |
| | Total | 251,499 | |
| | Expenditures | <u>93,717</u> | |
| | | Unreserved Fund Balance | 157,782 |
| Airport Grant Fund | Revenue | <u>100,000</u> | |
| | Total | 100,000 | |
| | Expenditures | <u>100,000</u> | |
| | | Unreserved Fund Balance | 0 |
| | Court Technology Fund | Beginning Balance | 9,037 |
| Revenue | | <u>5,030</u> | |
| Total | | 14,067 | |
| Expenditures | | <u>4,855</u> | |
| | | Unreserved Fund Balance | 9,212 |

Fiscal Year 2016 Budget Requests - All Funds

| Description | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Department Request FY 2016 | Adjustments | Proposed FY 2016 | Variance | Percent Change |
|------------------------------------|-------------------|-------------------|----------------------|----------------------------------|----------------|---------------------|----------------|-------------------|
| PERSONAL SERVICES | | | | | | | | |
| Longevity | 49,844 | 52,524 | 49,672 | 51,104 | | 51,104 | -1,420 | -2.70% |
| Salaries | 5,569,327 | 5,860,299 | 5,560,166 | 5,959,629 | | 5,959,629 | 99,330 | 1.69% |
| Overtime | 124,795 | 125,635 | 132,400 | 133,500 | -6,000 | 127,500 | 1,865 | 1.48% |
| FICA | 440,823 | 507,794 | 479,388 | 507,087 | -1,148 | 505,939 | -1,855 | -0.37% |
| Group Insurance (Health) | 842,424 | 970,413 | 815,297 | 877,781 | | 877,781 | -92,632 | -9.55% |
| Retirement | 1,246,726 | 1,402,010 | 1,323,618 | 1,431,759 | -3,182 | 1,428,577 | 26,567 | 1.89% |
| Workers Compensation | 109,400 | 102,349 | 85,533 | 108,000 | | 108,000 | 5,651 | 5.52% |
| Step Up Pay | 4,462 | 6,450 | 8,450 | 6,450 | | 6,450 | | |
| Incentive Pay | 76,747 | 95,533 | 87,617 | 93,422 | | 93,422 | -2,111 | -2.21% |
| Vacation Buy Back | 24,976 | 37,020 | 26,206 | 35,351 | | 35,351 | -1,669 | -4.51% |
| Accrued Vacation Payout | 22,974 | 34,258 | 24,718 | 35,302 | -7,075 | 28,227 | -6,031 | -17.60% |
| Accrued Sick Leave (Civil Service) | 49,145 | 232,947 | 189,970 | 66,976 | | 66,976 | -165,971 | -71.25% |
| Holiday Premium Pay | 122,643 | 125,434 | 126,651 | 133,650 | | 133,650 | 8,216 | 6.55% |
| Accrued Compensatory Time Pay | 1,626 | 12,496 | 6,700 | 18,991 | | 18,991 | 6,495 | 51.98% |
| Assignment Pay | 13,650 | 15,600 | 13,800 | 24,600 | -9,000 | 15,600 | | |
| Salaries (Part Time) | 47,186 | 26,000 | 26,712 | 43,500 | | 43,500 | 17,500 | 67.31% |
| Car Allowance | 20,400 | 13,650 | 13,462 | 26,100 | 600 | 26,700 | 13,050 | 95.60% |
| Moving Allowance | | | 8,000 | | | | | |
| TOTAL | 8,767,146 | 9,620,412 | 8,978,359 | 9,553,202 | -25,805 | 9,527,397 | -93,015 | -0.97% |
| SUPPLIES | | | | | | | | |
| Office Supplies | 30,912 | 29,500 | 29,131 | 31,620 | | 31,620 | 2,120 | 7.19% |
| Operating Supplies | 161,474 | 283,050 | 267,730 | 277,200 | | 277,200 | -5,850 | -2.07% |
| Repair & Maintenance Supplies | 537,492 | 416,902 | 414,364 | 516,678 | | 516,678 | 99,776 | 23.93% |
| Small Tools & Equipment | 86,479 | 134,302 | 130,201 | 147,297 | -1,400 | 145,897 | 11,595 | 8.63% |
| Postage | 35,869 | 41,405 | 34,229 | 38,985 | | 38,985 | -2,420 | -5.84% |
| Subscriptions, Books, Periodicals | 5,789 | 9,643 | 9,121 | 11,693 | -500 | 11,193 | 1,550 | 16.07% |
| Fuel | 206,225 | 233,065 | 194,000 | 225,615 | -14,248 | 211,367 | -21,698 | -9.31% |
| Computer Software | 9,032 | 10,890 | 6,330 | 13,660 | | 13,660 | 2,770 | 25.44% |
| TOTAL | 1,073,272 | 1,158,757 | 1,085,106 | 1,262,748 | -16,148 | 1,246,600 | 87,843 | 7.58% |
| CONTRACTUAL SERVICES | | | | | | | | |
| Professional Services | 518,473 | 266,623 | 282,798 | 296,266 | 26,000 | 322,266 | 55,643 | 20.87% |
| Communication | 114,877 | 121,957 | 126,245 | 123,825 | 360 | 124,185 | 2,228 | 1.83% |
| Travel And Training | 61,546 | 85,367 | 62,313 | 98,500 | -2,790 | 95,710 | 10,343 | 12.12% |
| Advertising | 107,277 | 121,962 | 118,109 | 79,880 | 5,180 | 85,060 | -36,902 | -30.26% |
| Printing And Binding | 9,091 | 17,830 | 15,749 | 18,080 | | 18,080 | 250 | 1.40% |
| Electricity | 626,052 | 566,464 | 534,944 | 603,731 | -57,000 | 546,731 | -19,733 | -3.48% |
| Natural Gas | 11,398 | 12,322 | 11,100 | 12,322 | | 12,322 | | |
| Water And Wastewater Services | 51,118 | 52,100 | 3,500 | 50,350 | | 50,350 | -1,750 | -3.36% |
| Repair and Maintenance | 381,876 | 785,387 | 569,704 | 715,344 | 105,000 | 820,344 | 34,957 | 4.45% |
| Rentals | 40,203 | 42,940 | 42,802 | 43,440 | | 43,440 | 500 | 1.16% |
| Other Contractual Service | 352,663 | 386,718 | 349,698 | 347,376 | 202,750 | 550,126 | 163,408 | 42.26% |
| Other Professional Service | 3,208 | 3,450 | 3,250 | 3,250 | 2,220 | 5,470 | 2,020 | 58.55% |
| Professional Dues | 24,208 | 25,634 | 23,210 | 29,002 | -2,220 | 26,782 | 1,148 | 4.48% |
| Aid To Other Organizations | 178,012 | 204,000 | 204,000 | 104,000 | 152,973 | 256,973 | 52,973 | 25.97% |
| Insurance | 93,320 | 111,138 | 104,308 | 104,091 | | 104,091 | -7,047 | -6.34% |
| Federal/State Licensing | 33,065 | 35,000 | 34,643 | 35,000 | | 35,000 | | |
| Miscellaneous | 9,071 | 14,774 | 8,009 | 20,890 | 8,340 | 29,230 | 14,456 | 97.85% |
| TOTAL | 2,615,459 | 2,853,666 | 2,494,382 | 2,685,347 | 440,813 | 3,126,160 | 272,494 | 9.55% |

| Description | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Department Request FY 2016 | Adjustments | Proposed FY 2016 | Variance | Percent Change |
|---------------------------------------|-------------------|-------------------|----------------------|----------------------------------|------------------|---------------------|------------------|-------------------|
| LONG TERM DEBT | | | | | | | | |
| Bond Principal | 740,000 | 775,000 | 775,000 | 820,000 | | 820,000 | 45,000 | 5.81% |
| Bond Interest | 262,763 | 230,138 | 230,138 | 162,288 | | 162,288 | -67,850 | -29.48% |
| Capital Lease/Note Principal | 179,537 | 220,071 | 184,828 | 223,252 | | 223,252 | 3,181 | 1.45% |
| Capital Lease/Note Interest | 27,540 | 29,175 | 28,038 | 22,175 | | 22,175 | -7,000 | -23.99% |
| Fiscal Agent Fees | 1,447 | 1,850 | 2,200 | 2,700 | | 2,700 | 850 | 45.95% |
| Issuance Costs | | | | | | | | |
| TOTAL | 1,211,286 | 1,256,234 | 1,220,204 | 1,230,415 | | 1,230,415 | -25,819 | -2.06% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings | | | | 43,600 | 281,400 | 325,000 | 325,000 | |
| Improvements, Other Than Buildings | | | | 25,000 | 125,000 | 150,000 | 150,000 | |
| Machinery & Equipment | 196,792 | 66,272 | 65,287 | 432,593 | -151,500 | 281,093 | 214,821 | 324.15% |
| Contingency | | 26,907 | | 380,000 | | 380,000 | 353,093 | 1312.27% |
| Vehicles | | 226,500 | 240,293 | 462,000 | -119,000 | 343,000 | 116,500 | 51.43% |
| Computer Equipment | | | | 30,000 | | 30,000 | 30,000 | |
| Furniture | | | | 600 | -600 | | | |
| Public Facilities: Roads | 199,748 | 200,000 | 200,000 | 400,000 | -25,000 | 375,000 | 175,000 | 87.50% |
| Public Facilities: Sidewalks | | | | | | | | |
| Public Facilities: Water/WW | | 687,870 | | 794,625 | 742,870 | 1,537,495 | 849,625 | 123.52% |
| Easement | | | | | | | | |
| Capitalized Software | | | | | | | | |
| TOTAL | 396,540 | 1,207,549 | 505,580 | 2,568,418 | 853,170 | 3,421,588 | 2,214,039 | 183.35% |
| OPERATING TRANSFERS | | | | | | | | |
| Operating Transfers - Fund 10 | 980,607 | 650,000 | 650,000 | 650,000 | 225,000 | 875,000 | 225,000 | 34.62% |
| Operating Transfers - Fund 53 | 5,980 | 2,851 | 2,851 | | | | -2,851 | -100.00% |
| Operating Transfers - Fund 58 | 6,004 | 50,000 | 50,000 | 50,000 | | 50,000 | | |
| TOTAL | 992,591 | 702,851 | 702,851 | 700,000 | 225,000 | 925,000 | 222,149 | 31.61% |
| Bad Debt Expense | 36,187 | | | | | | | |
| TOTAL | 36,187 | | | | | | | |
| GRAND TOTAL | 15,092,481 | 16,799,469 | 14,986,482 | 18,000,129 | 1,477,030 | 19,477,159 | 2,677,690 | 15.94% |

Fiscal Year 2016 Percent of Fund Budget by Service Delivery – General Fund



| | | | |
|---------------------------|---------------|-----------------------------|---------------|
| Police | 30.91% | Fire & Rescue | 23.30% |
| Streets | 11.99% | Parks | 9.80% |
| Code Enforcement Division | 3.09% | Finance & Technology | 2.65% |
| Community Development | 2.39% | Development Services | 2.16% |
| Facilities | 2.14% | Non-Departmental & Reserves | 2.11% |
| City Secretary | 1.94% | Garage | 1.86% |
| City Manager | 1.82% | Personnel & Civil Service | 1.40% |
| Municipal Court | 1.02% | Legal | 0.91% |
| Mayor & Council | .50% | | |

GENERAL FUND

Revenue

| Description | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change |
|------------------------------------|-------------------|-------------------|----------------------|---------------------|----------------|-------------------|
| AD VALOREM / OTHER TAXES | | | | | | |
| Current Taxes | 3,524,351 | 3,691,291 | 3,658,663 | 3,869,812 | 178,521 | 4.84% |
| Delinquent Taxes | 54,744 | 58,000 | 87,167 | 78,000 | 20,000 | 34.48% |
| Penalty/Interest: Taxes | 58,284 | 45,000 | 71,166 | 69,000 | 24,000 | 53.33% |
| Sales Tax Collections | 3,824,446 | 3,812,647 | 3,836,632 | 3,844,643 | 31,996 | 0.84% |
| State Mixed Drink Tax | 28,196 | 28,195 | 28,195 | 28,195 | | |
| TOTAL | 7,490,021 | 7,635,133 | 7,681,823 | 7,889,650 | 254,517 | 3.33% |
| FRANCHISE TAXES | | | | | | |
| Franchise Taxes | 817,570 | 802,419 | 796,766 | 803,419 | 1,000 | 0.12% |
| Franchise: Allied Waste | 121,457 | 122,000 | 122,000 | 122,000 | | |
| TOTAL | 939,027 | 924,419 | 918,766 | 925,419 | 1,000 | 0.11% |
| COURT / PUBLIC SAFETY | | | | | | |
| Income From Fines/Other Court Fees | 200,303 | 180,000 | 203,277 | 203,277 | 23,277 | 12.93% |
| Five/Ten Percent Court Fees | 6,204 | 5,800 | 6,400 | 6,400 | 600 | 10.34% |
| Time Payment Fees | 5,368 | 4,500 | 6,000 | 6,000 | 1,500 | 33.33% |
| Failure To Appear Fees | 834 | 700 | 700 | 700 | | |
| Child Safety Restraint Fee | | | 50 | 50 | 50 | |
| Judicial Fee Retained | 745 | 700 | 745 | 745 | 45 | 6.43% |
| Juror Reimbursement Fee | 496 | 500 | 500 | 500 | | |
| Fingerprinting Fees | | | | | | |
| Brady Bill Fees | | | | | | |
| TOTAL | 213,950 | 192,200 | 217,672 | 217,672 | 25,472 | 13.25% |
| LICENSES / PERMITS | | | | | | |
| Re-Zoning Fees | 848 | 1,000 | 1,000 | 1,000 | | |
| Platting Fees | 140 | 100 | 200 | 200 | 100 | 100.00% |
| Permits: Miscellaneous | 260 | 300 | 300 | 300 | | |
| Permits : Buildings | 13,889 | 18,000 | 16,500 | 16,500 | -1,500 | -8.33% |
| Permits Electrical | 3,362 | 3,000 | 3,000 | 3,000 | | |
| Permits : Plumbing | 5,067 | 5,500 | 5,500 | 5,500 | | |
| Permits : Mechanical | 1,643 | 1,500 | 1,750 | 1,750 | 250 | 16.67% |
| Permits : Mobile Homes | 25 | 50 | 100 | 75 | 25 | 50.00% |
| Permits Tree Removal | 25 | 50 | 25 | 25 | -25 | -50.00% |
| Permits : Burn | 1,200 | 1,200 | 1,200 | 1,200 | | |
| Permits: Alcohol | 600 | 1,340 | 600 | 600 | -740 | -55.22% |
| Permits : Moving | 150 | 150 | 150 | 150 | | |
| Street Cutting | 819 | 1,000 | 1,832 | 1,000 | | |
| Curb Cutting | 100 | 200 | 200 | 200 | | |
| Building Line Variance | 200 | 200 | 200 | 200 | | |
| Farmers Mkt, RV Space Fees | 208 | 400 | 400 | 400 | | |
| TOTAL | 28,536 | 33,990 | 32,957 | 32,100 | -1,890 | -5.56% |

| Description | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change |
|--------------------------------------|-------------------|-------------------|----------------------|---------------------|----------------|-------------------|
| OTHER OPERATING REVENUE | | | | | | |
| Returned Check Fees | | 25 | 25 | 25 | | |
| TOTAL | | 25 | 25 | 25 | | |
| INTRAGOVERNMENTAL RECEIPTS | | | | | | |
| Operating Transfers-Fund 11 | | | | 30,000 | 30,000 | |
| Operating Transfers-Fund 12 | | | | 195,000 | 195,000 | |
| Operating Transfers-Fund 40 | 980,607 | 650,000 | 650,000 | 650,000 | | |
| TOTAL | 980,607 | 650,000 | 650,000 | 875,000 | 225,000 | 34.62% |
| INTRAGOVERNMENTAL RECEIPTS | | | | | | |
| AMWA Contract Fees | 30,000 | 30,000 | 30,000 | 30,000 | | |
| County Fire Protection Service | 17,550 | 13,532 | 10,550 | 10,550 | -2,982 | -22.04% |
| TOTAL | 47,550 | 43,532 | 40,550 | 40,550 | -2,982 | -6.85% |
| REIMBURSING REVENUE | | | | | | |
| Workers Compensation Reimbursement | 4,294 | 2,516 | 1,976 | 2,000 | -516 | -20.51% |
| Other Insurance Reimbursement | 90,940 | | 3,847 | | | |
| House Demolition/Lot Cleanup | 16,646 | 18,500 | 12,456 | 15,500 | -3,000 | -16.22% |
| Other Reimbursing Revenue | 22,245 | | | | | |
| TOTAL | 134,124 | 21,016 | 18,279 | 17,500 | -3,516 | -16.73% |
| OTHER NON-OPERATING | | | | | | |
| Interest Earned | 14,287 | 12,000 | 14,500 | 14,500 | 2,500 | 20.83% |
| Lease : Parking Lot | 500 | 500 | 500 | 500 | | |
| Compost Site Fees | 18,702 | 16,000 | 18,000 | 18,000 | 2,000 | 12.50% |
| Auction Proceeds | | | | | | |
| Cash Over/Short | 25 | | | | | |
| Miscellaneous Revenue | 8,426 | 7,500 | | | -7,500 | -100.00% |
| TOTAL | 41,940 | 36,000 | 33,000 | 33,000 | -3,000 | -8.33% |
| OTHER FINANCING SOURCES | | | | | | |
| Note Proceeds | | 231,580 | 231,580 | | -231,580 | -100.00% |
| Donations | 11,365 | 11,000 | 11,000 | 221,000 | 210,000 | 1909.09% |
| Sale of Capital Assets | | | | | | |
| Total Other Financing Sources | 11,365 | 242,580 | 242,580 | 221,000 | -21,580 | -8.90% |
| GRAND TOTAL | 9,887,119 | 9,778,895 | 9,835,652 | 10,251,916 | 473,021 | 4.84% |

General Fund Expenditures

Mayor & Council

| Mayor & Council | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|----------------|-------------------|------------------------------|
| | 35,919 | 68,437 | 42,804 | 55,369 | -13,068 | -19.09% | 0.50% |
| Personal Services | 0 | 0 | 0 | 0 | 0 | | |
| Supplies | 396 | 200 | 100 | 150 | -50 | | |
| Contractual Services | 35,523 | 68,237 | 42,704 | 55,219 | -13,018 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Mayor & Council | Proposed Positions: n/a

FY 2016 Significant Departmental Changes:
n/a

City Manager

| City Manager | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|-----------------|-------------------|------------------------------|
| | 217,188 | 534,836 | 483,207 | 203,295 | -331,541 | -61.99% | 1.82% |
| Personal Services | 211,767 | 526,784 | 475,066 | 186,905 | -339,879 | | |
| Supplies | 224 | 600 | 3,650 | 3,150 | 2,550 | | |
| Contractual Services | 5,198 | 7,452 | 4,491 | 13,240 | 5,788 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

City Manager | Proposed Positions: (1) FTEs

FY 2016 Significant Departmental Changes:
n/a

Legal

| Legal | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|---------------|-------------------|------------------------------|
| | 373,465 | 25,825 | 73,525 | 101,525 | 75,700 | 293.13% | 0.91% |
| Personal Services | 0 | 0 | 0 | 0 | 0 | | |
| Supplies | 26 | 25 | 25 | 25 | 0 | | |
| Contractual Services | 373,439 | 25,800 | 73,500 | 101,500 | 75,700 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Legal | Proposed Positions: n/a

FY 2016 Significant Departmental Changes:

Legal fees increased to accommodate current projects and annexations.

Finance & Technology

| Finance & Technology | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|---------------|-------------------|------------------------------|
| | 270,520 | 281,527 | 281,056 | 295,977 | 14,450 | 5.13% | 2.65% |
| Personal Services | 216,030 | 222,892 | 223,069 | 223,985 | 1,093 | | |
| Supplies | 6,820 | 8,600 | 9,800 | 8,700 | 100 | | |
| Contractual Services | 47,670 | 50,035 | 48,187 | 52,292 | 2,257 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 0 | 11,000 | 11,000 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Finance & Technology | Proposed Positions: (2) FTEs

FY 2016 Significant Departmental Changes:

- *New computer server budgeted for City Hall to replace six-year old server*
- *Vehicle Allowance equity increase*

City Secretary

| City Secretary | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|---------------|-------------------|------------------------------|
| | 300,181 | 202,791 | 178,163 | 216,282 | 13,491 | 6.65% | 1.94% |
| Personal Services | 279,049 | 170,541 | 159,863 | 165,932 | -4,609 | | |
| Supplies | 5,406 | 3,980 | 3,980 | 5,580 | 1,600 | | |
| Contractual Services | 15,727 | 28,270 | 14,320 | 44,770 | 16,500 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

City Secretary | Proposed Positions: (2) FTEs

FY 2016 Significant Departmental Changes:

- *All advertising re-allocated to City Secretary, excluding Personnel & Civil Service*
- *New position to support grants, finance, customer service and general administration*
- *Inclusion of vehicle allowance*

Personnel & Civil Service

| Personnel & Civil Service | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|---------------------------|-------------------|-------------------|----------------------|---------------------|---------------|-------------------|------------------------------|
| | 143,916 | 157,349 | 155,852 | 156,103 | -1,246 | -0.79% | 1.40% |
| Personal Services | 125,760 | 126,399 | 125,602 | 127,253 | 854 | | |
| Supplies | 4,581 | 7,100 | 6,900 | 7,000 | -100 | | |
| Contractual Services | 13,576 | 23,850 | 23,350 | 21,850 | -2,000 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Personnel & Civil Service | Proposed Positions: (1) FTEs

FY 2016 Significant Departmental Changes:

n/a

Facilities

| Facilities | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|---------------|-------------------|------------------------------|
| | 161,101 | 171,473 | 136,933 | 238,725 | 67,252 | 39.22% | 2.14% |
| Personal Services | 10 | 0 | 0 | 0 | 0 | | |
| Supplies | 11,218 | 8,500 | 8,044 | 8,500 | 0 | | |
| Contractual Services | 149,873 | 136,901 | 102,817 | 230,225 | 93,324 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 26,072 | 26,072 | 0 | -26,072 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Facilities | Proposed Positions: n/a

FY 2016 Significant Departmental Changes:

Remodel of facilities in support of re-organization and relocation of certain staff

Community Development

| Community Development | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|-----------------------|-------------------|-------------------|----------------------|---------------------|----------------|-------------------|------------------------------|
| | 147,012 | 152,000 | 152,000 | 267,111 | 115,111 | 75.73% | 2.39% |
| Personal Services | 0 | 0 | 0 | 86,211 | 86,211 | | |
| Supplies | 0 | 0 | 0 | 3,000 | 3,000 | | |
| Contractual Services | 147,012 | 152,000 | 152,000 | 177,900 | 25,900 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Community Development | Proposed Positions: (1) FTEs

FY 2016 Significant Departmental Changes:

- *New position to support city management and assist in external service areas including program development for parks and recreation*
- *Increase of "Aid to Other Organizations to Cain Center and Keep Athens Beautiful"*

Development Services

| Development Services | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|---------------|-------------------|------------------------------|
| | 196,398 | 207,521 | 197,233 | 241,397 | 33,876 | 16.32% | 2.16% |
| Personal Services | 186,520 | 194,046 | 189,158 | 224,014 | 29,968 | | |
| Supplies | 4,735 | 5,225 | 3,675 | 5,573 | 348 | | |
| Contractual Services | 5,143 | 8,250 | 4,400 | 11,810 | 3,560 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Development Services | Proposed Positions: (3) FTEs

FY 2016 Significant Departmental Changes:

- New Chief Building Official position
- New position relating to planning or engineering

Public Health

| Public Health | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|-----------------|-------------------|-------------------|
| | 280,319 | 327,565 | 293,172 | 0 | -327,565 | -100.00% | 0.00% |
| Personal Services | 186,370 | 203,145 | 196,002 | 0 | -203,145 | | |
| Supplies | 25,271 | 31,700 | 22,900 | 0 | -31,700 | | |
| Contractual Services | 68,678 | 67,720 | 54,870 | 0 | -67,720 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 25,000 | 19,400 | 0 | -25,000 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Public Health | Proposed Positions: n/a

FY 2016 Significant Departmental Changes:

Department eliminated; Code Enforcement to Code Enforcement Division under Police, and field staff to Parks

Streets

| Streets | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|----------------|-------------------|------------------------------|
| | 1,134,788 | 1,014,179 | 1,054,125 | 1,337,517 | 323,338 | 31.88% | 11.99% |
| Personal Services | 435,041 | 455,684 | 443,796 | 469,617 | 13,933 | | |
| Supplies | 137,983 | 155,100 | 165,650 | 151,100 | -4,000 | | |
| Contractual Services | 205,250 | 203,395 | 244,679 | 210,300 | 6,905 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 356,515 | 200,000 | 200,000 | 506,500 | 306,500 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Streets | Proposed Positions: (8) FTEs

FY 2016 Significant Departmental Changes:

- Street program increased 87.5% over last year to \$375,000
- New compact track loader
- New 2 ½-ton dump truck

Parks

| Parks | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|----------------|-------------------|------------------------------|
| | 358,232 | 405,626 | 340,276 | 1,093,742 | 688,116 | 169.64% | 9.80% |
| Personal Services | 258,424 | 274,066 | 240,666 | 406,424 | 132,358 | | |
| Supplies | 38,756 | 40,475 | 33,235 | 49,415 | 8,940 | | |
| Contractual Services | 61,052 | 81,085 | 56,400 | 86,510 | 5,425 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 10,000 | 9,975 | 551,393 | 541,393 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Parks | Proposed Positions: (8) FTEs

FY 2016 Significant Departmental Changes:

- Personnel moved from Public Health
- New bat wing mower
- New 100+hp cabbled, 4WD tractor
- Parks Improvements at Coleman and Cain Parks
- Improvements to Texan Theater

Garage

| Garage | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|---------------|-------------------|------------------------------|
| | 205,190 | 188,177 | 176,452 | 207,625 | 19,448 | 10.34% | 1.86% |
| Personal Services | 181,113 | 161,638 | 153,890 | 157,085 | -4,553 | | |
| Supplies | 9,113 | 15,863 | 13,875 | 14,464 | -1,399 | | |
| Contractual Services | 14,965 | 10,676 | 8,687 | 11,076 | 400 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 0 | 25,000 | 25,000 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Garage | Proposed Positions: (3) FTEs

FY 2016 Significant Departmental Changes:

New 18,000 lb. truck lift

Fire & Rescue

| Department Name | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|--------------------------|------------------|------------------|-------------------|------------------|---------------|----------------|------------------------|
| Fire & Rescue | 2,397,798 | 2,521,682 | 2,477,718 | 2,598,659 | 76,977 | 3.05% | 23.30% |
| Personal Services | 2,225,962 | 2,322,219 | 2,269,368 | 2,356,045 | 33,826 | | |
| Supplies | 75,952 | 70,200 | 60,400 | 79,585 | 9,385 | | |
| Contractual Services | 95,884 | 92,263 | 112,450 | 106,029 | 13,766 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 37,000 | 35,500 | 57,000 | 20,000 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Fire & Rescue | Proposed Positions: (27) FTEs

FY 2016 Significant Departmental Changes:

- Promotion pay equity adjustments
- Addition of three Inspectors
- Electrical shorelines for charging apparatus
- New generators at both fire stations

Code Enforcement Division

| Code Enforcement Division | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------------------|----------------|----------------|-------------------|------------------|----------------|----------------|------------------------|
| Code Enforcement Division | 83,419 | 115,474 | 97,603 | 344,489 | 229,015 | 198.33% | 3.09% |
| Personal Services | 47,432 | 55,834 | 38,555 | 111,661 | 55,827 | | |
| Supplies | 4,355 | 6,040 | 5,400 | 10,968 | 4,928 | | |
| Contractual Services | 31,631 | 53,600 | 53,648 | 221,860 | 168,260 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Code Enforcement Division | Proposed Positions: (2) FTEs

FY 2016 Significant Departmental Changes:

- Public health staff moved to Code Enforcement Division, joining Animal Control
- Increase for demolition of substandard properties

Municipal Court

| Municipal Court | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|------------------------|----------------|----------------|-------------------|------------------|--------------|----------------|------------------------|
| Municipal Court | 106,364 | 109,155 | 105,259 | 113,955 | 4,800 | 4.40% | 1.02% |
| Personal Services | 90,425 | 91,940 | 90,044 | 92,070 | 130 | | |
| Supplies | 4,754 | 4,350 | 2,350 | 4,350 | 0 | | |
| Contractual Services | 11,184 | 12,865 | 12,865 | 17,535 | 4,670 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Municipal Court | Proposed Positions: (1) FTEs

FY 2016 Significant Departmental Changes:

Court process audit to increase efficiencies

Police Administration

| Police Administration | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|------------------------------|-------------------|-------------------|----------------------|---------------------|--------------|-------------------|------------------------------|
| | 287,812 | 287,226 | 286,425 | 289,082 | 1,856 | 0.65% | 2.59% |
| Personal Services | 275,632 | 271,576 | 270,465 | 272,831 | 1,255 | | |
| Supplies | 5,716 | 7,550 | 7,550 | 7,321 | -230 | | |
| Contractual Services | 6,464 | 8,100 | 8,410 | 8,930 | 830 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Police Administration | Proposed Positions: (2) FTEs

FY 2016 Significant Departmental Changes:

New oversight of Code Enforcement Division

Criminal Investigation Division - Police

| Criminal Investigation Division | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|--|-------------------|-------------------|----------------------|---------------------|---------------|-------------------|------------------------------|
| | 429,116 | 531,195 | 481,133 | 525,628 | -5,567 | -1.05% | 4.71% |
| Personal Services | 400,175 | 461,345 | 413,111 | 472,994 | 11,649 | | |
| Supplies | 12,661 | 23,950 | 23,122 | 19,284 | -4,666 | | |
| Contractual Services | 16,280 | 18,400 | 17,400 | 13,350 | -5,050 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 27,500 | 27,500 | 20,000 | -7,500 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Criminal Investigation Division – Police | Proposed Positions: (5) FTEs

FY 2016 Significant Departmental Changes:

- *Promotion pay equity adjustments*
- *New vehicle*

Patrol Division - Police

| Patrol Division | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|------------------------|-------------------|-------------------|----------------------|---------------------|---------------|-------------------|------------------------------|
| | 1,447,292 | 1,821,310 | 1,653,011 | 1,876,780 | 55,470 | 3.05% | 16.82% |
| Personal Services | 1,346,336 | 1,519,329 | 1,358,604 | 1,563,690 | 44,361 | | |
| Supplies | 72,623 | 138,130 | 131,132 | 131,890 | -6,240 | | |
| Contractual Services | 22,353 | 26,800 | 25,224 | 22,000 | -4,800 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 134,200 | 135,200 | 159,200 | 25,000 | | |
| Operating Transfers | 5,980 | 2,851 | 2,851 | 0 | -2,851 | | |

Patrol Division – Police | Proposed Positions: (18) FTEs

FY 2016 Significant Departmental Changes:

- *Promotion pay equity adjustments*
- *New patrol vehicles (4) and all related equipment*
- *Replacement of video server for in-car video systems*

Police Support Services

| Police Support Services | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|-------------------------|-------------------|-------------------|----------------------|---------------------|--------------|-------------------|------------------------------|
| | 641,749 | 752,883 | 650,636 | 756,995 | 4,112 | 0.55% | 6.79% |
| Personal Services | 509,454 | 639,558 | 550,749 | 644,982 | 5,424 | | |
| Supplies | 21,945 | 21,400 | 21,400 | 23,950 | 2,550 | | |
| Contractual Services | 70,325 | 91,925 | 78,487 | 88,063 | -3,862 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 40,025 | 0 | 0 | 0 | 0 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Police Support Services | Proposed Positions: (9) FTEs

FY 2016 Significant Departmental Changes:

n/a

Non-Departmental & Reserves

| Non-Departmental & Reserves | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|-----------------------------|-------------------|-------------------|----------------------|---------------------|---------------|-------------------|------------------------------|
| | 164,292 | 221,839 | 186,052 | 234,968 | 13,129 | 5.92% | 2.11% |
| Personal Services | 0 | 0 | 0 | 0 | 0 | | |
| Supplies | 6,118 | 2,338 | 2,138 | 2,338 | 0 | | |
| Contractual Services | 158,175 | 192,594 | 183,914 | 232,630 | 40,036 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 26,907 | 0 | 0 | -26,907 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Non-Departmental & Reserves | Proposed Positions: n/a

FY 2016 Significant Departmental Changes:

Inclusion of disposal site roll off and related fees

UTILITY FUND

Revenue

| Description | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 |
|------------------------------------|-------------------|-------------------|----------------------|---------------------|
| OPERATING REVENUE | | | | |
| Water Income | 2,181,093 | 2,296,602 | 2,162,949 | 3,036,754 |
| Water Tap Fees | 25,133 | 32,000 | 32,000 | 35,000 |
| Wastewater Services | 1,954,095 | 1,983,332 | 1,949,860 | 2,703,174 |
| Bulk Water Sales | 7,068 | 7,500 | 15,000 | 15,000 |
| Inspection Fees | 26,092 | 24,500 | 26,000 | 26,000 |
| Turn on Fee/Vacation | 720 | 800 | 800 | 800 |
| Reconnect Fee | 43,700 | 42,000 | 42,000 | 42,000 |
| System Fees | 1,025 | 1,000 | 1,000 | 1,000 |
| Wastewater Tap Fees | 3,012 | 12,600 | 12,600 | 12,600 |
| Disposal Fees / Permits | 23,931 | 21,500 | 24,500 | 24,500 |
| Returned Check Fees | 1,775 | 2,100 | 2,100 | 2,100 |
| TOTAL | 4,267,644 | 4,423,934 | 4,268,809 | 5,898,928 |
| INTERGOVERNMENTAL RECEIPTS | | | | |
| AMWA Contract Fees | 73,219 | 94,582 | | |
| AMWA Contract Revenue | | 300,000 | 300,000 | 200,000 |
| TOTAL | 73,219 | 394,582 | 300,000 | 200,000 |
| REIMBURSING REVENUE | | | | |
| Workers Compensation Reimbursement | 1,595 | 2,000 | 2,000 | 2,000 |
| TOTAL | 1,595 | 2,000 | 2,000 | 2,000 |
| OTHER NON-OPERATING REVENUE | | | | |
| Interest Earned | 5,932 | 5,100 | 5,352 | 5,400 |
| Discounts Earned | 396 | 300 | 400 | 400 |
| Penalty Receipts | 82,165 | 87,000 | 85,898 | 105,172 |
| Neches Compost Facility Sales | 15,925 | 15,925 | 10,917 | 10,917 |
| Commercial - No Pick Up Fee | 13,284 | 13,000 | 12,438 | 13,000 |
| TOTAL | 117,702 | 121,325 | 115,005 | 134,889 |
| GRAND TOTAL | 4,460,161 | 4,941,841 | 4,685,814 | 6,235,817 |

Utility Fund Expenditures

Utility Administration

| Utility Administration | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|------------------------|-------------------|-------------------|----------------------|---------------------|---------------|-------------------|------------------------------|
| | 273,012 | 338,768 | 301,187 | 405,308 | 66,540 | 19.64% | 6.48% |
| Personal Services | 255,771 | 281,968 | 261,544 | 348,508 | 66,540 | | |
| Supplies | 10,635 | 15,200 | 9,600 | 15,200 | 0 | | |
| Contractual Services | 6,607 | 41,600 | 30,043 | 41,600 | 0 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Utility Administration | Proposed Positions: (4) FTEs

FY 2016 Significant Departmental Changes:

Addition of Administrative Assistant

Water Production

| Water Production | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|----------------|-------------------|------------------------------|
| | 850,342 | 1,162,405 | 942,427 | 1,292,874 | 130,469 | 11.22% | 20.66% |
| Personal Services | 372,677 | 400,104 | 396,459 | 419,665 | 19,561 | | |
| Supplies | 95,396 | 168,465 | 163,456 | 166,320 | -2,145 | | |
| Contractual Services | 382,269 | 585,836 | 375,472 | 448,139 | -137,697 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 8,000 | 7,040 | 258,750 | 250,750 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Water Production | Proposed Positions: (7) FTEs

FY 2016 Significant Departmental Changes:

- New vehicle
- Recondition one Elevated Storage Tank
- Re-build filter pump #1

Line Maintenance

| Line Maintenance | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|----------------|-------------------|------------------------------|
| | 948,238 | 943,578 | 912,655 | 1,670,698 | 727,120 | 77.06% | 26.70% |
| Personal Services | 511,038 | 546,414 | 531,306 | 560,148 | 13,734 | | |
| Supplies | 408,511 | 259,626 | 244,476 | 354,077 | 94,451 | | |
| Contractual Services | 28,689 | 112,538 | 111,873 | 110,598 | -1,940 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 25,000 | 25,000 | 645,875 | 620,875 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Line Maintenance | Proposed Positions: (10) FTEs

FY 2016 Significant Departmental Changes:

- Inclusion of expedited implementation of AMR meters for Route 10
- New 1-ton crew trucks (2)
- Replacement of galvanized pipe in various locations
- Replacement of sewer main along Cayuga
- Replacement of water main along S. Palestine
- Additional line replacements in various locations as needed

Wastewater Treatment

| Wastewater Treatment | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|----------------|-------------------|------------------------------|
| | 863,709 | 901,598 | 884,489 | 1,030,337 | 128,739 | 14.28% | 16.47% |
| Personal Services | 352,608 | 379,963 | 346,198 | 366,452 | -13,511 | | |
| Supplies | 73,177 | 108,810 | 105,485 | 125,810 | 17,000 | | |
| Contractual Services | 437,925 | 412,825 | 412,913 | 474,075 | 61,250 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 19,893 | 64,000 | 64,000 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Wastewater Treatment | Proposed Positions: (6) FTEs

FY 2016 Significant Departmental Changes:

- Replacement of pump at Hurley lift station
- New lift pumps at West plant (2)
- New truck
- New mower
- New tractor

Utility Billing

| Utility Billing | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|----------------------|-------------------|-------------------|----------------------|---------------------|--------------|-------------------|------------------------------|
| | 214,747 | 238,003 | 232,923 | 240,791 | 2,788 | 1.17% | 3.85% |
| Personal Services | 156,870 | 164,428 | 161,352 | 166,978 | 2,550 | | |
| Supplies | 22,527 | 28,875 | 28,375 | 29,150 | 275 | | |
| Contractual Services | 35,350 | 44,700 | 43,196 | 44,663 | -37 | | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | | |

Utility Billing | Proposed Positions: (3) FTEs

FY 2016 Significant Departmental Changes:

n/a

Non-Departmental & Reserves

| Non-Departmental & Reserves | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change | Percent Of Fund Budget |
|-----------------------------|-------------------|-------------------|----------------------|---------------------|----------------|-------------------|------------------------------|
| | 1,627,426 | 1,262,907 | 1,260,681 | 1,617,558 | 354,651 | 28.08% | 25.85% |
| Personal Services | 0 | 0 | 0 | 0 | 0 | | |
| Supplies | 0 | 0 | 0 | 0 | 0 | | |
| Contractual Services | 30,368 | 29,269 | 26,993 | 30,070 | 801 | | |
| Long Term Debt | 580,263 | 583,638 | 583,688 | 557,488 | -26,150 | | |
| Capital Outlay | 0 | 0 | 0 | 380,000 | 380,000 | | |
| Operating Transfers | 980,607 | 650,000 | 650,000 | 650,000 | 0 | | |

Non-Departmental & Reserves | Proposed Positions: n/a

FY 2016 Significant Departmental Changes:

- Inclusion of operating and capital reserve of \$380,000 [\$90,000 water, \$90,000 wastewater, \$200,000 AMWA]

WATER/SEWER 2004 BOND PROJECTS FUND

Revenue

| Description | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 |
|----------------------------------|-------------------|-------------------|----------------------|---------------------|
| Other Non-Operating | | | | |
| Interest Earned | 4,049 | | 3,200 | 2,000 |
| Total Other Non-Operating | 4,049 | | 3,200 | 2,000 |
| GRAND TOTAL* | 4,049 | | 3,200 | 2,000 |

*Monies allocated in FY 2015 were not expended

Expenditures

Water/Sewer 2004 Bond Projects Fund

| Water/Sewer 2004 Bond Projects Fund | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change |
|-------------------------------------|-------------------|-------------------|----------------------|---------------------|---------------|-------------------|
| | 0 | 687,870 | 0 | 742,870 | 55,000 | 8.00% |
| Personal Services | 0 | 0 | 0 | 0 | 0 | |
| Supplies | 0 | 0 | 0 | 0 | 0 | |
| Contractual Services | 0 | 0 | 0 | 0 | 0 | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | |
| Capital Outlay | 0 | 687,870 | 0 | 742,870 | 55,000 | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | |

Water/Sewer 2004 Bond Projects Fund | Proposed Positions: n/a

FY 2016 Significant Departmental Changes:

Inclusion of water line improvements not completed in FY 2015 Budget

Inclusion of Ground Storage Tanks reconditioning

DEBT SERVICE FUND

Revenue

| Description | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 |
|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| AD VALOREM / OTHER TAXES | | | | |
| Current Taxes | 588,557 | 631,095 | 594,568 | 594,568 |
| Delinquent Taxes | 11,160 | 9,000 | 13,000 | 13,000 |
| Penalty / Interest - Tax | 10,344 | 8,000 | 11,000 | 11,000 |
| TOTAL | 610,061 | 648,095 | 618,568 | 618,568 |
| OTHER NON-OPERATING | | | | |
| Interest Earned | 878 | 702 | 900 | 900 |
| TOTAL | 878 | 702 | 900 | 900 |
| GRAND TOTAL | 610,939 | 648,797 | 619,468 | 619,468 |

Expenditures

Debt Service Fund

| Debt Service Fund | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change |
|----------------------|-------------------|-------------------|----------------------|---------------------|------------|-------------------|
| | 631,022 | 672,596 | 636,516 | 672,927 | 331 | 0.05% |
| Personal Services | 0 | 0 | 0 | 0 | 0 | |
| Supplies | 0 | 0 | 0 | 0 | 0 | |
| Contractual Services | 0 | 0 | 0 | 0 | 0 | |
| Long Term Debt | 631,022 | 672,596 | 636,516 | 672,927 | 331 | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | |

Debt Service Fund | Proposed Positions: n/a

FY 2016 Significant Departmental Changes:
n/a

HOTEL OCCUPANCY TAX FUND

Revenue

| Description | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 |
|---------------------|-------------------|-------------------|----------------------|---------------------|
| Hotel / Motel Taxes | 234,233 | 236,000 | 298,500 | 255,000 |
| Interest Income | 1,042 | 900 | 900 | 900 |
| TOTAL | 235,275 | 236,900 | 299,400 | 255,900 |

Expenditures

Tourism Department

| Tourism Department | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change |
|----------------------|-------------------|-------------------|----------------------|---------------------|----------------|-------------------|
| | 209,004 | 230,209 | 222,597 | 450,001 | 219,792 | 95.47% |
| Personal Services | 80,433 | 83,947 | 83,493 | 103,947 | 20,000 | |
| Supplies | 6,656 | 7,655 | 4,958 | 15,800 | 8,145 | |
| Contractual Services | 121,915 | 138,607 | 134,146 | 135,254 | -3,353 | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | |
| Operating Transfers | 0 | 0 | 0 | 195,000 | 195,000 | |

Tourism Department | Proposed Positions: 1+ FTEs

FY 2016 Significant Departmental Changes:

- Operating transfer to General Fund for improvements and Visitor's Center at Texan Theater
- Operating transfer to General Fund for partial funding of Coleman & Cain Parks Improvements
- Increase in part-time salaries for Tourism Center and new Visitor's Center

AIRPORT FUND

Revenue

| Description | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 |
|-------------------------------|-------------------|-------------------|----------------------|---------------------|
| OPERATING REVENUE | | | | |
| Land/Building Lease | 8,996 | 6,400 | 6,400 | 6,400 |
| Hanger Rent | 38,953 | 39,600 | 39,600 | 39,600 |
| Instruction and Plane Rental | 256 | 250 | 250 | 250 |
| Aircraft Charter And Taxi | 18 | 75 | 18 | 18 |
| Airport Sales | 135 | 100 | 100 | 100 |
| Aircraft Maintenance | 290 | 300 | 300 | 300 |
| Fuel Sales | 2,013 | 2,000 | 2,000 | 2,000 |
| TOTAL | 50,661 | 48,725 | 48,668 | 48,668 |
| REIMBURSING REVENUE | | | | |
| Other Insurance Reimbursement | | | 809 | |
| TOTAL | | | 809 | |
| OTHER NON-OPERATING | | | | |
| Interest Earned | 561 | 500 | 500 | 600 |
| TOTAL | 561 | 500 | 500 | 600 |
| GRAND TOTAL | 51,223 | 49,225 | 49,977 | 49,268 |

Expenditures

Airport Fund

| Airport Fund | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change |
|----------------------|-------------------|-------------------|----------------------|---------------------|---------------|-------------------|
| | 14,748 | 64,028 | 60,117 | 93,717 | 29,689 | 46.37% |
| Personal Services | 0 | 0 | 0 | 0 | 0 | |
| Supplies | 2,327 | 3,900 | 3,200 | 3,900 | 0 | |
| Contractual Services | 6,417 | 10,128 | 6,917 | 9,817 | -311 | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | |
| Operating Transfers | 6,004 | 50,000 | 50,000 | 80,000 | 30,000 | |

Airport Fund | Proposed Positions: n/a

FY 2016 Significant Departmental Changes:

- Operating transfer to General Fund to help defray costs of services rendered
- Inclusion of local matching funds to Airport RAMP Grant

AIRPORT GRANT FUND

Revenue

| Description | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 |
|-----------------------------------|-------------------|-------------------|----------------------|---------------------|
| INTRAGOVERNMENTAL RECEIPTS | | | | |
| Operating Trf. - Fund 11 | 50,000 | | 50,000 | 50,000 |
| TOTAL | 50,000 | | 50,000 | 50,000 |
| INTERGOVERNMENTAL RECEIPTS | | | | |
| Grant Revenue | 50,000 | | 50,000 | 50,000 |
| TOTAL | 50,000 | | 50,000 | 50,000 |
| GRAND TOTAL | 100,000 | | 100,000 | 100,000 |

Expenditures

Airport Grants Fund

| Airport Grants Fund | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change |
|----------------------|-------------------|-------------------|----------------------|---------------------|----------|-------------------|
| | 0 | 100,000 | 25,730 | 100,000 | 0 | 0.00% |
| Personal Services | 0 | 0 | 0 | 0 | 0 | |
| Supplies | 0 | 0 | 230 | 0 | 0 | |
| Contractual Services | 0 | 100,000 | 25,500 | 100,000 | 0 | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | |

Airport Fund | Proposed Positions: n/a

FY 2016 Significant Departmental Changes:

- RAMP Grant of \$100,00 to assist with maintenance at the Airport and adjacent tree abatement

COURT TECHNOLOGY FUND

Revenue

| Description | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 |
|----------------------------|-------------------|-------------------|----------------------|---------------------|
| COURT | | | | |
| Municipal Court Tech. Fees | 5,016 | 5,000 | 5,000 | 5,000 |
| TOTAL | 5,016 | 5,000 | 5,000 | 5,000 |
| OTHER NON-OPERATING | | | | |
| Interest Earned | 30 | 30 | 30 | 30 |
| TOTAL | 30 | 30 | 30 | 30 |
| GRAND TOTAL | 5,046 | 5,030 | 5,030 | 5,030 |

EXPENDITURES

Court Technology Fund

| Court Technology Fund | Actual FY 2014 | Budget FY 2015 | Estimated FY 2015 | Proposed FY 2016 | Variance | Percent Change |
|-----------------------|-------------------|-------------------|----------------------|---------------------|----------|-------------------|
| | 4,900 | 4,855 | 4,526 | 4,855 | 0 | 0.00% |
| Personal Services | 0 | 0 | 0 | 0 | 0 | |
| Supplies | 0 | 0 | 0 | 0 | 0 | |
| Contractual Services | 4,900 | 4,855 | 4,526 | 4,855 | 0 | |
| Long Term Debt | 0 | 0 | 0 | 0 | 0 | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | |
| Operating Transfers | 0 | 0 | 0 | 0 | 0 | |
| Total | 15,092,481 | 16,799,469 | 14,986,482 | 19,347,159 | | |

Airport Fund | Proposed Positions: n/a

FY 2016 Significant Departmental Changes:

n/a

OUTSTANDING OBLIGATIONS

City-wide Debt Summary

| Description | Principal | Interest | Fiscal Agent Fees | Total | Payoff Date | Current Monthly Payment | Original Note | Principal Balance At 9/30/16 |
|--|-----------------------|---------------------|-------------------|-----------------------|-------------|-------------------------|------------------------|------------------------------|
| General Obligation Debt | | | | | | | | |
| General Obligation Bonds | | | | | | | | |
| Series 1998 General Obligation Bonds | \$ 390,000.00 | \$ 36,000.00 | \$ 1,500.00 | \$ 427,500.00 | 8/1/17 | N/A | \$ 5,060,000 | \$ 410,000 |
| Notes/Capital Leases | | | | | | | | |
| 2008 Fire Engine Pumper | \$ 31,755.31 | \$ 3,704.33 | | \$ 35,459.64 | 9/18 | \$ 2,954.97 | \$ 284,377 | \$ 65,320 |
| 2015 Police Vehicles/ Equipment | \$ 67,644.93 | \$ 2,616.03 | | \$ 70,260.96 | 5/13/18 | \$ 5,855.08 | \$ 205,000 | \$ 115,358 |
| 2012 Fire Dept. Quint Ladder Truck | \$ 86,787.70 | \$ 14,312.54 | | \$ 101,100.24 | 9/14/22 | \$ 8,425.02 | \$ 900,000 | \$ 565,495 |
| 2013 Comdex Street Sweeper | \$ 37,064.16 | \$ 1,541.64 | | \$ 38,605.80 | 4/26/18 | \$ 3,217.15 | \$ 184,208 | \$ 60,159 |
| Total For Capital Leases/Other | \$ 223,252.10 | \$ 22,174.54 | | \$ 245,426.64 | | | | \$ 1,573,584.50 |
| Utility Fund Debt | | | | | | | | |
| Series 2000 Certificates of Obligation | \$ 145,000 | \$ 40,250 | \$ 600 | \$ 185,850 | 7/1/20 | N/A | \$ 2,000,000 | \$ 660,000.00 |
| Series 2004 Certificates of Obligation | \$ 285,000 | \$ 121,038 | \$ 600 | \$ 406,638 | 8/1/24 | N/A | \$ 5,500,000 | \$ 2,720,000.00 |
| Total Bonds | \$ 430,000 | \$ 161,288 | \$ 1,200 | \$ 592,488 | | | \$ 7,500,000 | \$ 3,380,000.00 |
| | | | | | | | | |
| All Debt Total | \$1,043,252.10 | \$219,462.04 | \$2,700.00 | \$1,265,414.14 | | | \$14,133,584.50 | \$4,596,331.46 |

ONE TIME EXPENDITURES

GENERAL FUND

| | | |
|--|--|--------------------|
| Finance and Technology | <i>New computer server budgeted for City Hall to replace six-year old server</i> | \$11,000 |
| Facilities | <i>Remodel of facilities in support of re-organization and relocation of certain staff</i> | \$105,000 |
| Streets | <i>New compact track loader</i> | \$61,500 |
| | <i>New 2½-ton dump truck</i> | \$70,000 |
| | <i>Street program increased 87.5% over last year to \$375,000</i> | \$375,000 |
| Parks | <i>New bat wing mower and new 100+hp cabbed, 4WD tractor</i> | \$76,393 |
| | <i>Parks improvements at Coleman and Cain Parks</i> | \$325,000 |
| | <i>Improvements to Texan Theater</i> | \$150,000 |
| Garage | <i>New 18,000 lb. truck lift</i> | \$25,000 |
| Fire & Rescue | <i>Electrical shorelines for charging apparatus</i> | \$7,000 |
| | <i>New generators at both fire stations</i> | \$50,000 |
| Code Enforcement Division | <i>Demolition of substandard properties</i> | \$165,000 |
| Municipal Court | <i>Court process audit to increase efficiencies</i> | \$4,000 |
| Criminal Investigations Division - Police | <i>New vehicle</i> | \$20,000 |
| Patrol Division – Police | <i>New patrol vehicles (4) and all related equipment</i> | \$181,000 |
| | <i>Replacement of video server for in-car video systems</i> | \$19,000 |
| Total | | \$1,644,893 |

WATER/SEWER 2004 BOND PROJECTS FUND

| | |
|---|------------------|
| <i>Inclusion of water line improvements not completed in FY 2015 Budget</i> | \$687,870 |
| <i>Inclusion of recondition of Ground Storage Tanks</i> | \$55,000 |
| Total | \$742,870 |

UTILITY FUND

| | | |
|-----------------------------|---|--------------------|
| Water Production | <i>New vehicle</i> | \$25,000 |
| | <i>Recondition one Elevated Storage Tank</i> | \$233,750 |
| | <i>Re-build filter pump #1</i> | \$7,000 |
| Line Maintenance | <i>Inclusion of expedited implementation of AMR meters for Route 10</i> | \$131,916 |
| | <i>Replacement of water main along S. Palestine</i> | \$112,350 |
| | <i>Replacement of galvanized pipe in various locations</i> | \$228,950 |
| | <i>Additional line replacements in various locations as needed</i> | \$77,075 |
| | <i>New 1-ton crew trucks (2)</i> | \$85,000 |
| | <i>Replacement of sewer main along Cayuga</i> | \$142,500 |
| Wastewater Treatment | <i>Replacement of pump at Hurley lift station</i> | \$17,000 |
| | <i>New lift pumps at West plant (2)</i> | \$60,000 |
| | <i>New truck</i> | \$25,000 |
| | <i>New mower</i> | \$9,000 |
| | <i>New tractor</i> | \$30,000 |
| Total | | \$1,184,541 |

PAY SCALES

PROPOSED PAYSCALES FOR FY 2016 ONLY
 Compensation Study and Merit-based pay ranges to be introduced in Fiscal Year 2017

| CITY OF ATHENS | | | | | | | | | | | | |
|----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| GRADE & STEP SCALE | | | | | | | | | | | | |
| ATHENS FIRE & RESCUE | | | | | | | | | | | | |
| ANNUAL | MIN | | | | | | | | | | | MAX |
| Grade | Step | Step | Step | Step | Step | Step | Step | Step | Step | Step | Step | Step |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| F-1 | 40,457 | 41,708 | 42,998 | 44,328 | 45,464 | 46,630 | 47,826 | 49,052 | 50,310 | 51,600 | 52,923 | 54,280 |
| F-2 | | | | | | 51,602 | 52,892 | 54,214 | 55,569 | 56,959 | 58,382 | 59,842 |
| F-3 | | | | | | 56,961 | 58,413 | 59,903 | 61,430 | 62,997 | 64,603 | 66,250 |
| F-4 | | | | 64,605 | 66,220 | 67,876 | 69,572 | 71,312 | 73,095 | 74,922 | 76,795 | 78,715 |
| F-5 | | | | | | 74,924 | 76,422 | 77,951 | 79,510 | 81,100 | 82,722 | 84,376 |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |

| CITY OF ATHENS | | | | | | | | | | | | |
|--------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| GRADE & STEP SCALE | | | | | | | | | | | | |
| ATHENS POLICE DEPARTMENT | | | | | | | | | | | | |
| ANNUAL | MIN | | | | | | | | | | | MAX |
| Grade | Step | Step | Step | Step | Step | Step | Step | Step | Step | Step | Step | Step |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| P-1 | 40,493 | 41,745 | 43,036 | 44,367 | 45,505 | 46,672 | 47,868 | 49,096 | 50,355 | 51,646 | 52,970 | 54,328 |
| P-2 | | | | | | 50,357 | 51,641 | 52,957 | 54,308 | 55,693 | 57,113 | 58,569 |
| P-3 | | | | | | 57,115 | 58,571 | 60,065 | 61,597 | 63,167 | 64,778 | 66,430 |
| P-4 | | | | 60,831 | 62,351 | 63,910 | 65,508 | 67,146 | 68,824 | 70,545 | 72,309 | 74,116 |
| P-5 | | | | | | 74,916 | 76,827 | 78,747 | 80,716 | 82,734 | 84,802 | 86,922 |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |

| CITY OF ATHENS | | | | | | | | | | | |
|--------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| GRADE & STEP SCALE | | | | | | | | | | | |
| GENERAL EMPLOYEES | | | | | | | | | | | |
| ANNUAL | MIN | | | | | | | | | | MAX |
| Grade | Step | Step | Step | Step | Step | Step | Step | Step | Step | Step | Step |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 11 | 23,368 | 24,116 | 24,887 | 25,684 | 26,505 | 27,353 | 28,228 | 29,131 | 30,063 | 31,025 | 32,018 |
| 12 | 24,830 | 25,624 | 26,444 | 27,290 | 28,163 | 29,064 | 29,994 | 30,953 | 31,944 | 32,966 | 34,020 |
| 13 | 26,511 | 27,359 | 28,234 | 29,138 | 30,070 | 31,032 | 32,024 | 33,049 | 34,106 | 35,197 | 36,323 |
| 14 | 28,241 | 29,144 | 30,076 | 31,039 | 32,032 | 33,056 | 34,114 | 35,205 | 36,332 | 37,494 | 38,693 |
| 15 | 30,094 | 31,056 | 32,050 | 33,075 | 34,133 | 35,225 | 36,352 | 37,515 | 38,715 | 39,954 | 41,232 |
| 16 | 32,079 | 33,106 | 34,165 | 35,258 | 36,386 | 37,550 | 38,751 | 39,991 | 41,270 | 42,590 | 43,953 |
| 17 | 34,211 | 35,305 | 36,435 | 37,600 | 38,803 | 40,045 | 41,326 | 42,648 | 44,012 | 45,420 | 46,873 |
| 18 | 36,495 | 37,663 | 38,867 | 40,111 | 41,394 | 42,718 | 44,085 | 45,495 | 46,951 | 48,453 | 50,003 |
| 19 | 38,949 | 40,195 | 41,481 | 42,808 | 44,177 | 45,591 | 47,049 | 48,554 | 50,108 | 51,711 | 53,365 |
| 20 | 41,507 | 42,835 | 44,205 | 45,619 | 47,079 | 48,585 | 50,139 | 51,743 | 53,399 | 55,107 | 56,870 |
| 21 | 44,489 | 45,912 | 47,381 | 48,897 | 50,461 | 52,075 | 53,741 | 55,460 | 57,235 | 59,066 | 60,955 |
| 22 | 47,449 | 48,967 | 50,534 | 52,151 | 53,819 | 55,541 | 57,318 | 59,151 | 61,044 | 62,997 | 65,012 |
| 23 | 50,711 | 52,334 | 54,008 | 55,736 | 57,519 | 59,359 | 61,258 | 63,218 | 65,240 | 67,327 | 69,481 |
| 24 | 54,513 | 56,257 | 58,057 | 59,914 | 61,831 | 63,809 | 65,851 | 67,957 | 70,131 | 72,375 | 74,690 |
| 25 | 58,306 | 60,172 | 62,097 | 64,083 | 66,133 | 68,249 | 70,432 | 72,686 | 75,011 | 77,411 | 79,887 |
| 26 | 62,828 | 64,838 | 66,912 | 69,053 | 71,262 | 73,542 | 75,894 | 78,322 | 80,828 | 83,414 | 86,082 |
| 27 | 67,720 | 69,887 | 72,123 | 74,430 | 76,811 | 79,268 | 81,804 | 84,421 | 87,122 | 89,909 | 92,786 |
| 28 | 74,494 | 76,877 | 79,336 | 81,874 | 84,494 | 87,197 | 89,986 | 92,865 | 95,836 | 98,902 | 102,066 |
| 29 | 81,942 | 84,564 | 87,269 | 90,061 | 92,942 | 95,915 | 98,984 | 102,150 | 105,418 | 108,791 | 112,271 |
| 32 | 106,001 | 109,392 | 112,891 | 116,503 | 120,230 | 124,077 | 128,046 | 132,142 | 136,370 | 140,733 | 145,235 |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |