

CITY OF ATHENS

ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2019

AS ADOPTED BY
MAYOR AND CITY COUNCIL



ELIZABETH BORSTAD, CITY MANAGER

**508 E. TYLER ST
ATHENS, TX 75751**
www.athenstx.gov

CITY OF ATHENS ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2019

“This budget will raise more total property taxes than last year’s budget by \$30,265 or .6235%, and of that amount \$24,963.29 is tax revenue to be raised from new property added to the tax roll this year.”

OPERATING BUDGET RECORD VOTE:

For: Mayor Monte Montgomery
 Mayor Pro-Tem Ed McCain
 Councilmember Toni Clay
 Councilmember Aaron Smith
 Councilmember Robert Gross

Against: None

Present & Not Voting: None

Absent: None

The tax rate adopted for Tax Year 2018 (Fiscal Year 2019) is higher than the Effective Tax Rate and lower than the Rollback Tax Rate. The Chart below includes comparative numbers for Fiscal Years 2019 and 2018. Rates below are per \$100 valuation.

TAX RATE	ADOPTED FY 2019	ADOPTED FY 2018
M&O Rate	0.563954	0.580501
Debt Service Rate	0.121267	0.104720
Property Tax Rate	0.685221	0.685221
Effective Tax Rate	0.679565	0.654662
Rollback Tax Rate	0.762177	0.691072

The total debt obligation secured for the City of Athens secured by property taxes is \$757,800.

CITY OF ATHENS
ANNUAL OPERATING BUDGET
OCTOBER 1, 2018 THROUGH SEPTEMBER 30, 2019

Monte Montgomery..... Mayor
Ed McCain.....Mayor Pro Tem
Toni Clay.....Council Member
Aaron Smith.....Council Member
Robert Gross.....Council Member
Elizabeth Borstad.....City Manager
Mandie Quigg.....Director of Finance
Bonnie Hambrick..... City Secretary
Jennifer Robertson.....Human Resources Director
Thanasis Kombos.....Public Works Director
Russell Marshall.....Fire Chief
Michael Hill, Jr.....Police Chief
Ryan Adams.....Interim Director of Planning and Development
Randy Williams.....Utilities Director

TABLE OF CONTENTS



Budget Letter and Ordinance	Page #
Budget Letter	1 – 2
Mission Statement and Organizational Goals	3
Budget Ordinance.....	4 – 5
Budget Calendar.....	6
Budget Process.....	7
Budgeting Basics.....	8
Organization Chart.....	9
Budget Summaries	
Major Budget Factors.....	10 – 15
Consolidated Revenue/Expense Summaries	16
Expenditure by Department Summary	17
Schedule of Capital Purchases by Department	18 – 20
Expenditures by Fund (Graph)	21
Expenditure by Category (Graph)	22
Estimated Cash Balances at Year End	23
Tax Information	
Tax Ordinance.....	24 – 25
Certification of Tax Roll Values	26
Property Tax Analysis	27
General Information	
Policies and Procedure.....	28 – 33
Summary of Grant Programs	34 – 35
Capital Improvement Program.....	36
Bonds by Purpose	37
Miscellaneous Statistical Data.....	38
General Fund	
General Fund Revenues.....	39 – 45
General Fund Expenses	46 – 48
Changes in Fund Balance.....	49
Departmental Budgets	50 – 131
Utility Fund	
Utility Fund Revenues.....	132 – 135
Water, Sewer & Garbage Rates	136 – 139
Utility Fund Expenses.....	140 – 141
Changes in Fund Balance.....	142
Departmental Budgets	143 – 165
Utility Bond Schedules	166 – 167
Debt Service Fund	
Debt Service Revenue	168 – 171
Debt Service Expenditures	172 – 177
Special Funds	
Airport Fund	178 – 183
Hotel Occupancy Tax Fund.....	184 – 190
Equipment Replacement Fund.....	191 – 195
Texan Theatre Fund	196 – 200
Capital Projects Fund	201 – 207
Special Revenue Funds Definitions	208
Municipal Court Technology Fund	209 – 211
Airport Grants Fund Budget	212 – 214
Miscellaneous Information	
Definitions and Terms	215 – 220
Budget Glossary	221 – 223
City of Athens Position Listing.....	224 – 226
Grade & Step Pay Scales	227
Appendix	
Athens Economic Development Corporation	228 – 230



CITY OF ATHENS

October 04, 2018

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

Honorable Mayor and Council Members:

The 2018 - 19 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 \$25,090,451. City Employee Step and Grade is included which allows for a 3% increase for eligible employees on their anniversary date. No cost of living adjustments has been made to the pay scales this year.

Budget Overview

General Fund

The total General Fund budget for the year is \$10,651,547. This is a decrease of \$444,619 over the prior year adopted budget. The tax rate has remained the same at .685221/\$100 valuation. Total taxable property valuations this year are \$712,801,685, resulting in an increase of ad valorem revenue of \$30,265 over the prior year, which is a .6235% increase. Total revenues have been projected at \$10,761,203 including \$4,104,675 from property taxes and \$4,144,602 from sales tax revenue. Sales tax revenues are expected to increase as a result of commercial growth.

In the General fund allocations have been budgeted for the following organizations:

- Keep Athens Beautiful.....\$12,000
- Henderson County Library.....\$12,000

In the Animal Control Department \$65,000 has been allotted for use of the Henderson County Animal Shelter.

Utility Fund

The total Utility Fund budget is \$5,884,427, a decrease of \$70,811 from the prior year's adopted budget. Revenues were estimated based on a rate increase as part of a five-year water study implemented in 2015.

Included are the following capital purchases totaling \$933,500:

- Software - \$25,000
- Equipment - \$403,500
- Vehicles - \$505,000 (Total Value – Lease Purchase Options TBD)

Debt Service payments on the General Obligation Bonds, Series 2015 Refunding for the Utility Fund equal \$540,200.

Other Funds

The other funds making up the overall budget include:

➤ Airport	\$51,139	Airport Expenditures
➤ Hotel Occupancy Fund	\$296,529	HOT / Tourism Expenses
➤ Equipment Replacement	\$99,500	Est. Lease Payments
➤ Texan Theatre	\$40,600	Operating Expenditures
➤ Debt Service Fund	\$864,400	Debt Payments – P&I
➤ Capital Projects	\$7,202,309	2017 CO Expenditures

On behalf of myself and City Staff I'd like to thank Council for devoting their time and energy in developing the Fiscal Year 2019 budget. Your dedication to the Citizens of Athens, and the direction in which you've guided staff has produced a budget that utilizes our resources to provide the greatest benefit to all of Athens.

Sincerely,

Elizabeth Borstad
City Manager

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; providing the highest quality municipal services in an effective and fiscally responsible manner.

ORDINANCE NO. O-53-18

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF ATHENS, TEXAS, BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, ENDING SEPTEMBER 30, 2019; APPROPRIATING FOR THE CITY FOR SUCH FISCAL YEAR AS REFLECTED IN SAID BUDGET, UNLESS OTHERWISE AUTHORIZED BY AN ORDINANCE ADOPTED BY CITY COUNCIL; PROVIDING A REPEAL AND SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council workshop sessions met in public meetings on the following days, June 28th, August 1st, August 9th, August 23rd; the proposed budget of revenues and expenditures for Fiscal Year 2019 was compiled from detailed information obtained from departments, offices of the City, and non-departmental requests;

WHEREAS, as required by City Charter and State law, the City Manager of the City of Athens, Texas filed a proposed budget on August 10, 2018 with the City Secretary and submitted a proposed budget of the City of Athens for the fiscal year beginning October 1, 2018 and ending September 30, 2019 at a Budget Workshop Session of the City Council of Athens, Texas on August 1, 2018; forecasting the revenues and expenditures appropriations for the City of Athens, Texas for the General Fund, Special Revenue Funds, Interest and Sinking Fund and Utility and on August 23rd, the Capital Project Fund;

WHEREAS, the City Council in accordance with law, posted the proposed budget on its internet website and made the same available for inspection by any person. After notice as required by law, a public hearing was held on such budget on the 27th day of August 2018 at a Regular City Council meeting, at which all interested citizens and taxpayers of the City had the right to be present and to be heard and those who requested to be heard were heard; and

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the budget hereinafter set forth is proper and should be approved and adopted; and a copy of the budget summary is attached hereto and made a part hereof for all purposes and the City Council desires to adopt the same; and,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ATHENS, TEXAS:

Section 1. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2. In accordance with the provisions of Chapter 102 of the Texas Local Government code, the City Council hereby approves and adopts the budget, a copy being on file with the City Secretary; and the City Council approves the property tax increase reflected in the budget.

Section 3. The cover page for the budget attached to this Ordinance, that includes the property tax rates for the current fiscal year, including (a) the property tax rate, (b) the effective tax rate, (c) the effective maintenance and operations tax rate, (d) the rollback tax rate, and (e) the debt rate, shall be and hereby filed with the City Secretary and shall be posted on the City's internet website.

Section 4. The summaries shown in the budget are hereby appropriated for the respective City funds included for the payment of expenditures on behalf of the City as follows:

GENERAL FUND	\$10,651,547
AIRPORT FUND	\$ 51,139
HOTEL MOTEL FUND	\$ 296,529
EQUIPMENT REPLACEMENT	\$ 99,500
TEXAN THEATRE	\$ 40,600
INTEREST AND SINKING	\$ 864,400
UTILITY FUND	\$ 5,884,427
CAPITAL PROJECTS	\$ 7,202,309

Section 5. All notices and public hearings required by law have been duly completed.

On the following motion by Monte Montgomery; seconded by Councilmember McCain; I move to approve the second reading of an ordinance adopting the 2019 budget; the above and foregoing approval to adopt the 2019 budget was passed and approved by roll call vote as follows:

Mayor Monte Montgomery	<u>Aye</u>
Councilmember Toni Clay	<u>Aye</u>
Councilmember Aaron Smith	<u>Aye</u>
Councilmember Ed McCain	<u>Aye</u>
Councilmember Robert Gross	<u>Aye</u>


5 voted in favor of the motion and

0 voted against the motion.

Motion carried 5-0.

First reading this the 27th day of August, 2018.

PASSED, APPROVED, AND ADOPTED this the 10th day of September 2018.



Monte Montgomery, Mayor

ATTEST:



Bonnie Hambrick, City Secretary



CITY OF ATHENS BUDGET CALENDAR FISCAL YEAR 2018 – 2019

Dates	Activity	Responsible Party
April 23, 2018	Budget Training conducted, and budget materials distributed to Department Managers; departmental budget review meetings scheduled for all departments	Department Managers, Finance
May - June 2018	Preliminary revenue estimates prepared by Finance Department	Finance
May 8, 2018	Department Requested Budgets due to Finance Department	Department Managers
May 14 - 18, 2018	Departmental budget review meetings with Department Managers, City Manager and Finance	City Manager, Finance, Department Managers
May 25, 2018	City Council Budget Workshop	City Council, City Manager, Finance, Department Managers
June 15, 2018	Proposed Base Budget due to City Manager	Finance
July 2, 2018	City Manager's Recommended Budget due to Finance	City Manager
July 16, 2018	City Manager's Recommended Budget due to City Council	City Manager, Finance
July 25, 2018	Receive certified appraisal roll from the appraisal district	HC Appraisal District
August 1, 2018	City Council public Budget Workshop	City Council, City Manager, Finance, Department Managers
August 4, 2018	Publish and post notice of hearing for tax rate	Finance, City Secretary
August 13, 2018	First public hearing for tax rate	City Council
August 10, 2018	Proposed budget filed with City Secretary and on City website	Finance, City Secretary
August 18, 2018	Publish and post notice of hearing for budget	Finance, City Secretary
August 27, 2018	Second public hearing for tax rate; Hearing for budget	City Council, City Secretary
September 10, 2018	Adopt FY 2018-2019 Tax Rate and Budget	City Council
November 15, 2018	Budget Book provided to Council and website	Finance

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 a line item budget which serves to:

- a. Provide the public with an understandable financial plan which plainly describes activities that will be undertaken during the next fiscal year.
- b. Establish priorities and guidelines for staff implementing City programs.
- c. 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 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.
- d. 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.
- e. 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.
- f. The budget must show a complete financial statement for the City that shows:
 - i. the outstanding obligations of the City;
 - ii. the cash on hand to the credit of each fund;
 - iii. the funds received from all sources during the preceding year;
 - iv. the funds available from all sources during the ensuing year;
 - v. the estimated revenue available to cover the proposed budget; and
 - vi. the estimated tax rate required to cover the proposed budget.
- g. 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.
- h. Following the public hearing, the budget proposed by the City Manager may be changed by the City Council.
- i. Copies of the proposed budget must be filed with the City Secretary, posted to the City's website and made available for public inspection at City Hall.
- j. Budget for each fiscal year must be adopted prior to the first day of such fiscal year.
- k. The final adopted budget must be filed with County Clerk and City Secretary.

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:

- i. Funds
- ii. Departments
- iii. Revenues
- iv. Expenditures

The following general descriptions of these elements may be useful.

BASIS OF ACCOUNTING

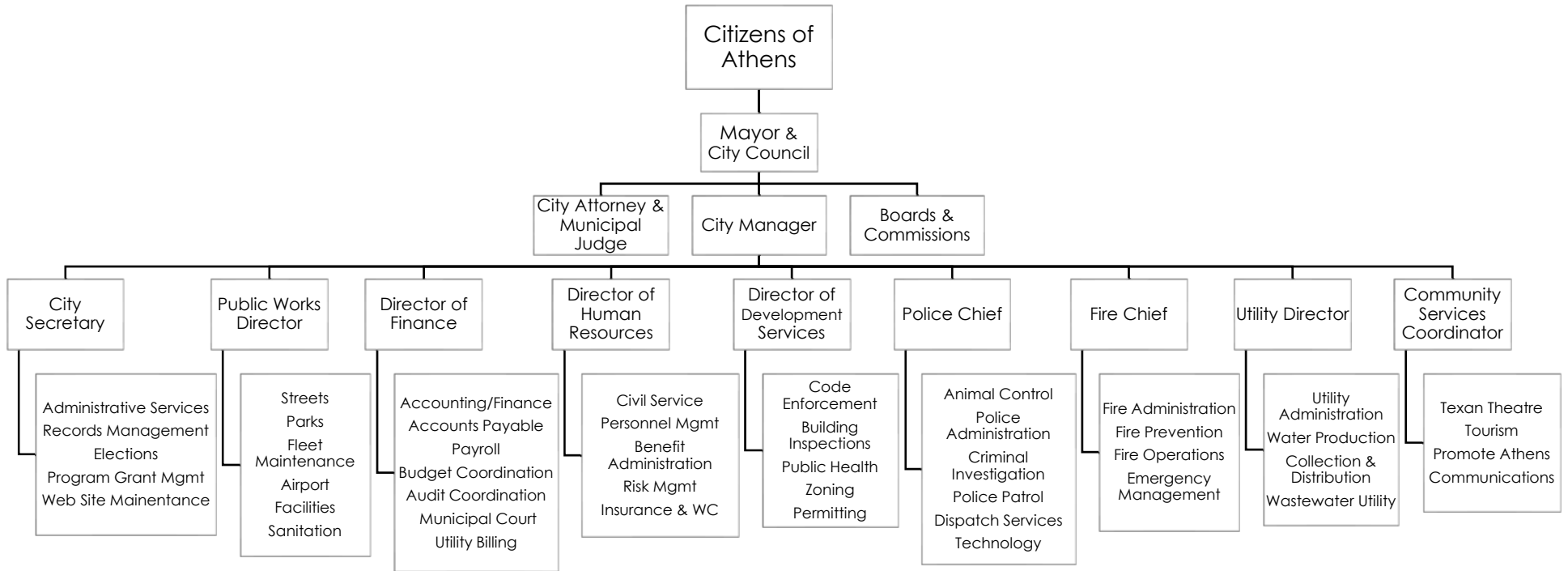
The budget for the City of Athens is based on the modified accrual basis of accounting which recognizes revenues at the time they become available and measurable.

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 carrying on specific activities or attaining certain objectives. Seven major funds are included in the operating budget for the City of Athens:

- a. The General Fund is used to account for all financial resources not included in 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.
- b. The Enterprise Fund is used to account for Utility system revenues and expenditures.
- c. Debt Service Funds are used to account for funds set aside to pay the principal and interest due on tax bonds, revenues bonds, certificates of obligation and other long-term debts.
- d. The Hotel Occupancy Tax Fund is used to account for the collection and disbursement of hotel occupancy taxes.
- e. The Airport Fund is used to account for operation and maintenance for the Athens Municipal Airport in addition to Airport revenues.
- f. The Capital Projects Fund track the construction and/or purchase of major capital assets financed through the sale of general obligation bonds or other debt instruments. The payment for these bonds are accounted for in the Debt Service Fund.
- g. 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 tracking.



MAJOR ANNUAL BUDGET FACTORS

2018 – 2019

- A.** Property tax rate set at .685221/\$100 valuation. Valuations increased by \$4,416,799 resulting in \$30,265 of increased revenue.
- B.** Sales tax revenue budgeted at a net \$4,144,602, a modest increase of ½% over Fiscal Year 2018's ending net sales tax revenue of \$4,127,042.
- C.** Year 4 of utility rate increase according to 2015 Water Rate Study affecting both water and sewer rates per volume in excess of base rates.
- D.** Step and grade scale remains constant. Incremental increases for certification pays and step-up pay changed to flat \$2 per hour.
- E.** Texas Municipal Retirement System updated from a 70% Cost of Living Adjustment (COLA) to 30% COLA.
- F.** Group insurance rates budgeted at 10% increase over fiscal year 2018 costs. Insurance re-rate will occur in October following adoption of FY 2019 Budget.
- G.** Emergency Reserve increased to 65 days operating expenditures for the General Fund. Increasing the Emergency Reserve beginning balance is \$1,899,892.
- H.** Updates to Capital Improvement Plan for 2017 Certificates of Obligations. Utility Infrastructure Improvements formalized for Council review.

MAJOR ANNUAL BUDGET FACTORS

2017 – 2018

- A. Property tax rate remains at .685221/\$100 valuation. Valuations increase by \$22,711,185 which adds \$155,621 in ad valorem revenue.
- B. Sales tax revenues budgeted at a 2% growth for FY 2018.
- C. \$1.8 Million committed in “rainy day” reserve budgeted for General Fund.
- D. School Resource Officer program implemented with Athens Independent School District, providing officers and equipment dedicated to AISD through a reimbursement arrangement.
- E. Completion of North Loop and Royal Mountain storage tanks and water study.

2016 – 2017

- A. Property tax rate increases to .685221/\$100 valuation from .645140/\$100. Valuations decrease to \$685,673,701. The tax rate increase was estimated to bring \$237,509 more property tax revenue than the previous year.
- B. Issuance of \$11,755,000 2017 Certificates of Obligations for Capital Improvements.
- C. Addition of 6 new police officer FTE's including new equipment and vehicles for each new officer.
- D. \$200,000 Budgeted to upgrade the emergency warning system in the Fire Services department. New brush truck also budgeted.
- E. Continuation of enhanced street maintenance program. Total proposed capital outlay of \$577,000 in Streets department for street and equipment.
- F. North Athens and Cain Park improvements, new break room for Parks department.
- G. Assistant City Manager position reclassified from Finance Department to Utility Administration department.

MAJOR ANNUAL BUDGET FACTORS

2015 – 2016

- A. Property tax rate set at .645140/\$100 valuation for the third year in a row. Valuations increased by \$22,009,806 which adds \$141,994.
- B. Sales tax revenue is budgeted flat with a 0.84% increase over the previous year.
- C. Street program increased 87.5% over last year's budget to \$375,000. Capital purchase budgeted for new 2 ½ ton dump truck.
- D. Parks department personnel moved from Public Health department to Parks department to increase accuracy in departmental expenditures. Public Health personnel moved to Code Enforcement department. Improvements planned for Coleman and Cain Parks.
- E. Promotion pay equity adjustments for Fire & Rescue Department. Addition of three inspectors. New generators at both fire stations.
- F. Promotion pay equity adjustments for Police Investigation and Patrol departments. 4 New patrol vehicles and related equipment.
- G. Utility improvements including: recondition elevated storage tank, Route 10 AMR meters, various line replacements, new pump at Hurley lift station.
- H. No expenditures budgeted for AMWA Inspection Department.

MAJOR ANNUAL BUDGET FACTORS

2014 – 2015

- 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 year's 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.

MAJOR ANNUAL BUDGET FACTORS

2013 – 2014

- 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 year's 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.

MAJOR ANNUAL BUDGET FACTORS

2012 - 2013

- 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 year's 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.



CONSOLIDATED SUMMARY OF REVENUE AND EXPENDITURE

DESCRIPTION	2013 – 14 ACTUAL	2014 – 15 ACTUAL	2015 – 16 ACTUAL	2016 – 17 ACTUAL	2017 – 18 BUDGET	2018 - 19 BUDGET
REVENUES						
General	10,222,184	9,980,933	10,385,702	10,678,488	10,700,903	10,761,203
Airport	51,223	50,012	77,409	48,898	49,740	54,375
HOT	235,275	311,130	307,589	305,259	310,626	303,160
Equipment Replacement	-	-	-	-	200,000	100,000
Texan Theatre	-	-	-	-	-	41,030
Debt Service	609,307	635,982	1,410,666	661,103	765,929	874,999
Capital Projects	-	-	-	11,827,792	-	-
Downtown Capital	386	377	373	350	-	-
W/S Bond Projects	3,639	216,645	(234,122)	6,452	-	-
Utility Fund	4,460,718	5,040,718	6,073,531	5,879,291	6,006,498	5,915,210
Airport Grants	12,054	20,447	57,900	128,996	-	-
Special Donations	15,513	199,415	68,786	20,953	-	-
MC Tech Fees	5,037	5,367	4,333	4,289	-	-
Local Forfeited Cash	92	1,448	6,408	128	-	-
TOTAL REVENUE	15,615,428	16,462,474	18,158,573	29,561,999	18,033,696	18,049,977
EXPENDITURES						
General	9,382,081	9,397,571	10,827,658	10,993,492	11,213,227	10,651,547
Airport	14,771	17,555	104,912	60,461	235,033	51,139
HOT	209,004	210,385	84,465	237,122	663,962	296,529
Equipment Replacement	-	-	-	-	198,650	99,500
Texan Theatre	-	-	-	-	-	40,600
Debt Service	631,022	625,264	1,487,148	747,658	743,494	864,400
Capital Projects	-	-	-	1,052,213	12,434,778	7,202,310
Downtown Capital	-	1,000	9,028	39,916	-	-
W/S Bond Projects	212,895	-	4,000	-	-	-
Utility Fund	4,990,788	4,844,824	4,789,686	5,291,747	6,006,182	5,884,427
Airport Grants	12,054	20,447	68,946	128,996	-	-
Special Donations	13,119	29,599	227,099	15,601	-	-
MC Tech Fees	7,736	3,944	11,094	5,250	-	-
Local Forfeited Cash	-	-	-	-	-	-
TOTAL EXPENDITURE	15,473,361	15,150,559	17,610,731	18,572,192	31,495,326	25,090,452
VARIANCE	142,067*	1,311,915*	547,842*	10,989,807*	(13,461,630)*	(7,040,475)*

*Variance due to Capital Projects Fund expenditures in current year and bond proceeds in previous year.

FISCAL YEAR 2019 EXPENDITURE SUMMARY BY DEPARTMENT

DEPT NAME	DEPT #	PERSONNEL SERVICES	SUPPLIES	CONTRACT SERVICES	LT DEBT	OPERATING TRANSFERS	CAPITAL	TOTAL
<u>GENERAL FUND</u>								
City Manager	10	316,155	3,340	24,500	-	-	-	343,995
Legal	11	-	-	75,000	-	-	-	75,000
Human Resources	12	158,107	7,518	32,200	-	-	-	197,825
Technology	13	101,687	12,560	36,905	-	-	-	151,152
Finance	14	252,524	5,600	38,380	-	-	-	296,504
Mayor/Council	15	-	350	30,700	-	-	-	31,050
City Secretary	16	113,190	3,500	33,050	-	-	-	149,740
Facilities	17	7,110	8,170	168,000	-	-	50,000	233,280
Sanitation	18	-	7,000	43,500	-	-	-	50,500
Code Enforcement	22	68,461	14,200	12,200	-	-	-	94,861
Development Services	24	208,756	4,950	42,850	-	-	-	256,556
Streets & Drainage	32	422,252	114,820	252,450	-	-	350,000	1,139,522
Parks & Recreation	34	412,674	50,620	110,950	-	-	-	574,244
Cain Center	35	175,273	-	13,468	-	-	-	188,741
Fleet Maintenance	38	167,121	15,220	14,150	-	-	-	196,491
Fire Services	46	2,415,779	94,480	117,400	-	-	-	2,627,659
Animal Control	49	49,879	5,100	66,840	-	-	-	121,819
Municipal Court	50	121,914	5,600	14,700	-	-	-	142,214
Police Administration	51	282,390	6,800	9,350	-	-	-	298,540
Police Investigation	52	503,920	16,050	16,150	-	-	-	536,120
Police Patrol	53	1,723,716	78,950	30,050	-	25,200	-	1,857,916
Support Services	54	556,877	21,450	82,900	-	-	-	661,227
Non-Departmental	55	24,085	-	302,504	-	100,000	-	426,589
Total General Fund:		8,081,870	476,278	1,568,197	-	125,200	400,000	10,651,547
<u>UTILITY FUND</u>								
Utility Administration	61	110,872	11,990	57,150	-	-	-	180,012
Water Utility	62	465,965	182,740	538,750	-	-	175,000	1,362,455
Distribution & Collection	63	619,090	192,600	169,100	-	-	100,000	1,080,790
Wastewater Utility	65	414,281	116,600	712,500	-	-	100,000	1,343,381
Utility Billing	66	169,541	28,000	16,035	-	-	25,000	238,576
Non-Departmental	69	8,030	-	79,030	670,700	862,461	58,992	1,679,213
Total Utility Fund:		1,787,779	531,930	1,572,565	670,700	862,461	458,992	5,884,427
<u>OTHER FUNDS</u>								
Airport Fund:	36	-	2,525	15,459	-	33,155	-	51,139
Hotel Fund:	72	67,228	8,100	200,626	-	20,575	-	296,529
Equipment Fund:		-	-	-	-	-	99,500	99,500
Texan Theatre:	76	-	3,050	27,000	-	10,550	-	40,600
Interest & Sinking:	68	-	-	-	864,400	-	-	864,400
Capital Projects:	03	-	-	-	-	-	7,202,310	7,202,310
Total All Funds		9,936,877	1,021,883	3,383,847	1,535,100	1,051,941	8,160,802	25,090,452

CITY OF ATHENS BUDGETED CAPITAL

DEPARTMENT	ITEM	DESCRIPTION	NEED/JUSTIFICATION	BUDGETED COST	ACCOUNT	FUNDING SOURCE
GENERAL FUND						
Facilities (517)	Building Improvements	Improvements to Police Station	Improvements including: rehab offices for better usage of space, plumbing, electrical, flooring repair. Repair ceiling damage. Furnishings for offices.	\$50,000	10-517-6502	Budgeted
Fire Department (546)	Maintenance Contract	Maintenance Contract for Quint 1	Contract with EVT (Emergency Vehicle Technician) company to provide a PM service agreement for Q-1. Fire apparatus are required to be repaired by only EVT personnel.	\$6,000	10-546-6310	Budgeted
Police Department (553)	Ballistic Vests	Ballistic Vest Replacement	Ballistic vests worn by police officers have a life expectancy of five (5) years. Within FY 18-19, the vests currently worn by the officers will begin reaching their end-of-life cycle and require replacement.	\$25,200	10-553-6653	Budgeted
TOTAL				\$111,200		
EQUIPMENT REPLACEMENT FUND						
Streets (532)	Wheel Loader	John Deere 163hp Rubber Tire Loader	Replace 1980 loader; 1992 loader to be used as reserve; asphalt grinder attachment to work properly.	\$20,000	14-532-6506	Lease Purchase Options TBD
Streets (532)	Rubber Tire Roller	Used Rubber Tire Roller	Replace 1970 model rubber tire roller with used roller.	\$10,000	14-532-6506	Lease Purchase Options TBD
Parks (534)	Rotary Cutter	15' Batwing Mower	Current mower has reached the end of its usable life and should be replaced.	\$14,500	14-534-6506	Equipment Replacement Fund
Fleet (538)	Fork Lift	Pre-Owned Fork Lift	Replace 1950 model forklift; approved in FY 18 budget not procured due to budget constraints.	\$20,000	14-538-6506	Equipment Replacement Fund
Fire Department (546)	Pumper	New Engine Apparatus	Replace 2008 Engine at Station #2 with new pumper.	\$35,000	14-546-6506	Lease Purchase Options TBD
TOTAL				\$99,500		

CITY OF ATHENS BUDGETED CAPITAL

DEPARTMENT	ITEM	DESCRIPTION	NEED/JUSTIFICATION	BUDGETED COST	ACCOUNT	FUNDING SOURCE
UTILITY FUND						
Utility Administration (561)	Software	GIS Based Asset Management WO Software	The funding will provide for a five seat subscription of an Asset Management software solution to coordinate and organize requests for service, maintenance activities, and infrastructure inventories.	\$25,000	40-561-6310	Budgeted
Utilities/Water (562)	Chlorine Regulator	Lane Street Chlorine Regulators	Old units are ten years old and leaking	\$3,500	40-562-6308	Budgeted
Utilities/Water (562)	Old Side Clarifier	Rehab old side clarifier	Old side clarifier is rusted/paint issues leading to corrosion problems. Gear Box needs seals.	\$100,000	40-562-6530	Budgeted
Utilities/Water (562)	Machinery & Equipment	Various Pump Replacements	Replace worn equipment	\$75,000	40-562-6504	Budgeted
Utility Collection & Distribution (563)	Improvements	Meter Replacements	1 Route of Meter Replacements	\$100,000	40-563-6504	Budgeted
Utility Collection & Distribution (563)	Flush Truck	Combination Vacuum/Jet Sewer Flush Truck	The proposed combination sewer cleaner incorporates a vacuum element to capture debris dislodged by the high pressure water jets.	\$270,000	40-563-6310	Lease Purchase Options TBD
Utility Collection & Distribution (563)	Dump Truck	Dump Truck	Proposed funding provides for the purchase of new six cubic yard dump truck.	\$85,000	40-563-6310	Lease Purchase Options TBD
Utilities/WW Utility (565)	Crane Truck	Replacement of Crane Truck	Chassis component of existing truck is failing due to age and use.	\$150,000	40-565-6506	Lease Purchase Options TBD
Utilities/WW Utility (565)	Improvements	Pumps/Wastewater	Submersible Pumps and Lift Station Improvements	\$100,000	40-565-6504	Budgeted
Utility Billing (566)	Teller System	Remove current remote teller systems and install new	Remove two security Corp Turbo overhead pneumatic remote teller systems. Install new AVX remote teller systems with audio.	\$25,000	40-566-6502	Budgeted
TOTAL				\$933,500		

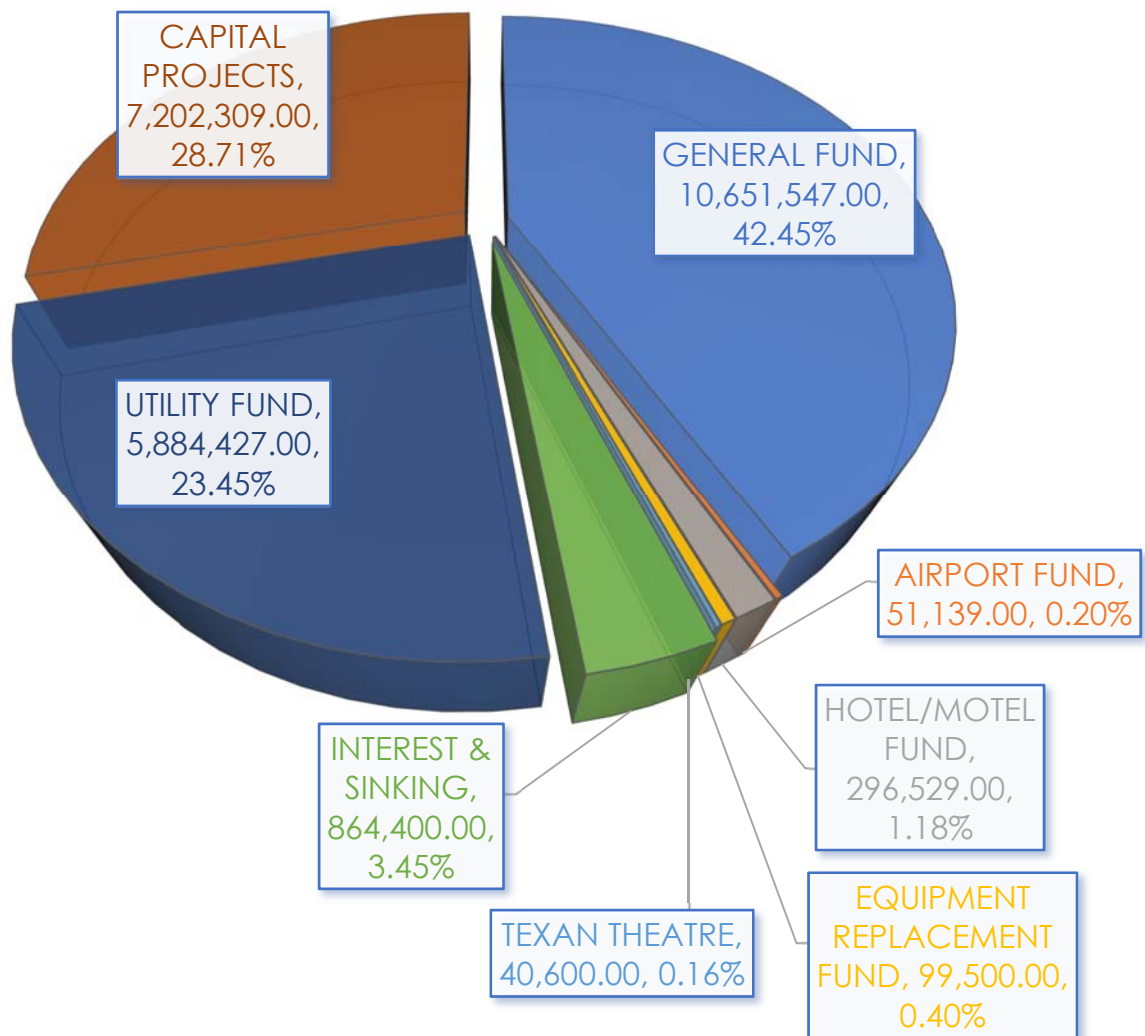
CITY OF ATHENS BUDGETED CAPITAL

DEPARTMENT	ITEM	DESCRIPTION	NEED/JUSTIFICATION	BUDGETED COST	ACCOUNT	FUNDING SOURCE
CAPITAL IMPROVEMENT FUND						
Capital Improvements (503)	Building Improvements	Cain Center Renovations	Cain Center Renovations	\$5,337,962	30-503-6500.700	CIP Funding
Capital Improvements (503)	Building Improvements	Central Fire Station Remodel	Capital repairs to 610 S. Prairieville	\$60,000	30-503-6500-.720	CIP Funding
Capital Improvements (503)	Building Improvements	North Fire Station Fencing	Security Fencing and capital improvements at 927 N. Palestine	\$30,000	30-503-6500.721	CIP Funding
Capital Improvements (503)	Improvements	Peach Park Improvements	Capital improvements to Peach Park	\$35,000	30-503-6500.725	CIP Funding
Capital Improvements (503)	Improvements	West Park Improvements	Capital improvements to West Park	\$30,000	30-503-6500.735	CIP Funding
Capital Improvements (503)	Infrastructure	Water Tank Rehab	Capital improvements for water system	\$781,455	30-503-6500.755	CIP Funding
Capital Improvements (503)	Infrastructure	Booster Station	Capital improvements to booster station	\$400,000	30-503-6500.760	CIP Funding
Capital Improvements (503)	Infrastructure	N. WWTP Trickling Filter	Capital improvements to trickling filter	\$500,000	30-503-6500.765	CIP Funding
Capital Improvements (503)	Improvements	Cain Park Lighting	Capital improvements to lighting structures	\$27,892	30-503-6503.730	CIP Funding
TOTAL				\$7,202,310		



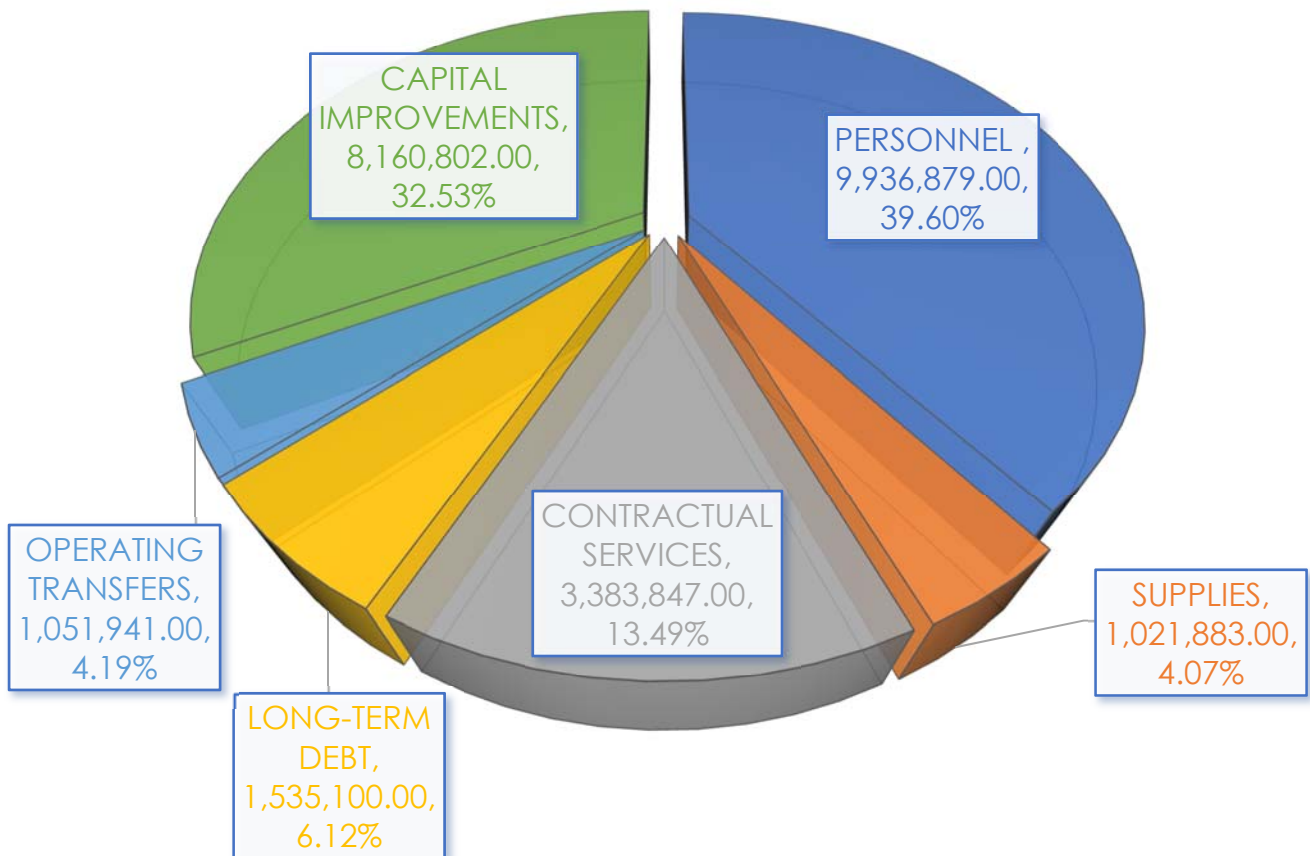
EXPENSES BY FUND 2018 - 2019 BUDGET

- GENERAL FUND
- AIRPORT FUND
- HOTEL/MOTEL FUND
- EQUIPMENT REPLACEMENT FUND
- TEXAN THEATRE
- INTEREST & SINKING
- UTILITY FUND
- CAPITAL PROJECTS



EXPENSES BY CATEGORY 2018 - 2019 BUDGET

- PERSONNEL
- SUPPLIES
- CONTRACTUAL SERVICES
- LONG-TERM DEBT
- OPERATING TRANSFERS
- CAPITAL IMPROVEMENTS



ESTIMATED CASH AND CASH EQUIVALENTS FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2018

	GENERAL	AIRPORT	HOTEL TAX	DEBT SERVICE	DNTOWN CAPITAL	2004 WATER/SEWER BOND	UTILITY	AIRPORT GRANTS	SPECIAL DONATIONS	MUNI COURT TECH FEES	LOCAL FORFEITED CASH
UNRESTRICTED											
Cash	1,279,985						854,824				
Texpool - General Investments	1,157,991						2,022,507				
TOTAL UNRESTRICTED	2,437,976	-	-	-	-	-	2,877,331	-	-	-	-
RESTRICTED											
Cash		20,780	381,178	1,805	107	12,300		12,707		9,579	39,262
Cash: Mayor's Leadership Conf.									2,265		
Cash: Kiwanis									8,166		
Cash: Texan Theatre									35		
Cash: Fire Dept. General									12,759		
Cash: Fire Dept. Toys for Tots									18,914		
Cash: Fire Safety									2,289		
Cash: EOC									10,753		
Cash: Fire Clothing Other									275		
Cash: FEMA Reimbursements									6,905		
Cash: Fire Dept. Lease Training									2,313		
Cash: Police Dept. General									6,175		
Cash: Police Lease Training									219		
Cash: Christmas Parade									318		
Texpool - Emergency Reserve	1,899,892										
Texpool - Capital Improvement	9,927,355										
TOTAL RESTRICTED	11,827,247	20,780	381,178	1,805	107	12,300	-	12,707	71,386	9,579	39,262
TOTAL CASH	14,265,223	20,780	381,178	1,805	107	12,300	2,877,331	12,707	71,386	9,579	39,262



ORDINANCE NO. O-54-18

AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT FOR THE CITY OF ATHENS, TEXAS FOR THE TAX YEAR 2018 PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSE; AND, PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; AND PROVIDING FOR A PUBLICATION CLAUSE, SEVERABILITY CLAUSE, AND REPEALING CLAUSE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ATHENS, TEXAS:

Section 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Athens, Texas upon all property, real personal and mixed, within the corporate limits of said City subject to taxation a tax of \$0.685221 on each \$100 valuation of property, said tax being levied and apportioned to the specific purpose herein set forth.

1. For the Maintenance and Operations of the general government (General Fund), a rate of \$0.563954 on each \$100 valuation of property and
2. For Interest and Sinking on debt issued for the support of general government, a rate of \$0.121267 on each \$100 valuation of property.

Section 2. That the Taxes levied under this ordinance shall be due October 1, 2018, and if not paid on or before January 31, 2019, shall become delinquent.

Section 3. All Taxes shall become a lien upon the property against which assessed, and the Tax Assessor Collector of the City of Athens is hereby authorized and empowered to enforce the collection of such Taxes according to the Constitution and Laws of the State of Texas and ordinances of the City of Athens and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the General Fund of the City of Athens. All delinquent taxes shall bear interest from the date of the delinquency at the rate as prescribed by Law.

Section 4. The City Secretary of the City of Athens is hereby authorized to publish the caption of this ordinance in the manner and for the length of time prescribed by law.

Section 5. The provisions of this ordinance are severable, and if any sentence, section, or other parts of this ordinance should be found to be invalid, such invalidity shall not affect the remaining provisions, and the remaining provisions shall continue in full force and effect.

“THIS TAX RATE WILL RAISE MORE TAX REVENUE FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE; and “THE TAX RATE WILL EFFECTIVELY BE RAISED BY .83% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$5.66.”

On the following motion by Mayor Montgomery; seconded by Councilmember Gross; I move to approve the second reading of an ordinance adopting a total ad valorem tax rate of \$0.685221.

Mayor Monte Montgomery	<u>Aye</u>
Councilmember Toni Clay	<u>Aye</u>
Councilmember Aaron Smith	<u>Aye</u>
Councilmember Ed McCain	<u>Aye</u>
Councilmember Robert Gross	<u>Aye</u>

5 voted in favor of the motion and

0 voted against the motion.

Motion carried 5-0.

First reading on 27th day of August 2018.

PASSED, APPROVED, AND ADOPTED this the 10th day of September 2018.



Monte Montgomery, Mayor

ATTEST:



Bonnie Hambrick, City Secretary



Henderson County Appraisal District



BOARD OF DIRECTORS

Don McAfee, Chairman
Jack Bailey, Vice-Chairman
Steve Sanders, Secretary/Treasurer
Maurice Cox
Phil Tucker
Peggy Goodall, Henderson Co. Tax A/C

CHIEF APPRAISER

Bill Jackson, CTA/RPA

August 3, 2018

I, Bill Jackson, Chief Appraiser for the Henderson County Appraisal District, do hereby certify the 2018 value for CITY OF ATHENS as follows:

Market Value:	\$ 1,143,066,690
Taxable Value:	\$ 712,801,685

The above certified totals were submitted to the Tax Collector/Assessor on August 3, 2018.

Bill Jackson
Chief Appraiser
Henderson County Appraisal District

TAX RATE ANALYSIS

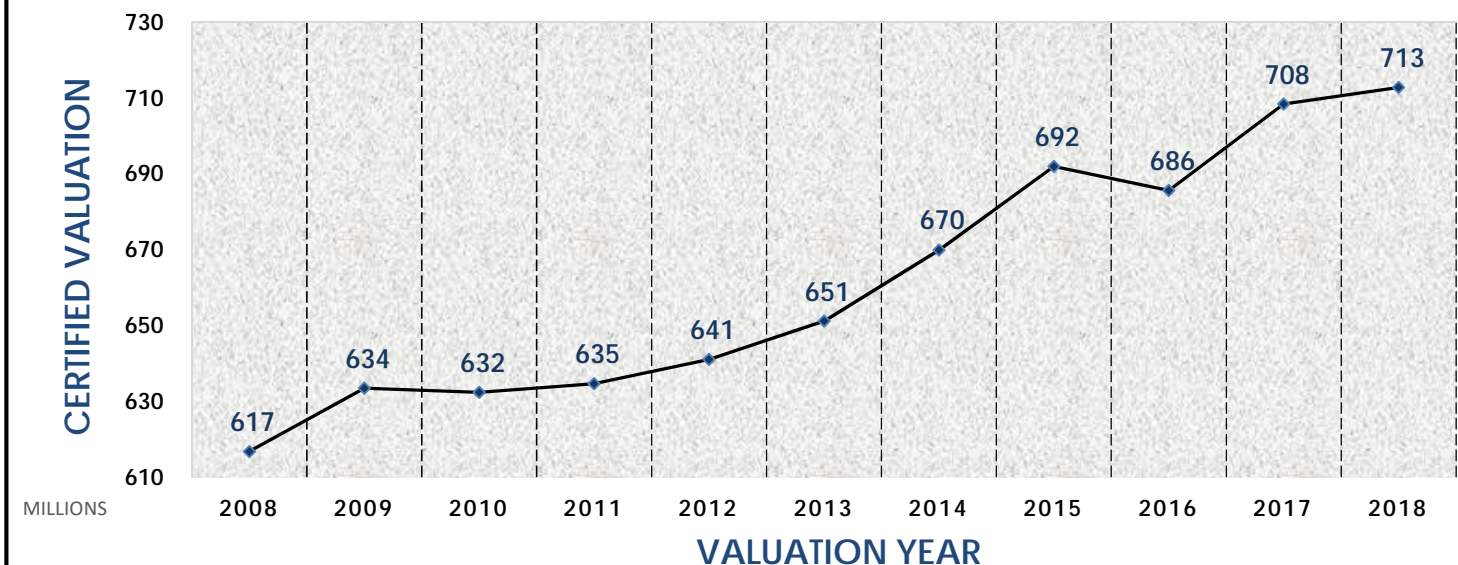
The proposed tax rate of \$0.68521 per \$100 valuation exceeds the effective tax rate, but is below the rollback rate. Maintaining the proposed tax rate of \$0.68521/\$100 will result in \$30,265 more revenue in Ad Valorem Property Tax for 2018 over 2017.

EFFECTIVE TAX RATE	\$0.679565/\$100
PROPOSED TAX RATE	\$0.685221/\$100
ROLLBACK TAX RATE	\$0.762177/\$100

ANALYSIS OF PROPERTY VALUATIONS AND TAX RATES

TAX YEAR	ASSESSED VALUATIONS	TAX RATE	M&O	Debt Service	TAXES ASSESSED
2008	616,884,246	0.481808	0.393078	0.088730	2,972,198
2009	633,521,417	0.518512	0.428578	0.089934	3,284,885
2010	632,433,077	0.552076	0.464044	0.088032	3,491,511
2011	634,745,864	0.600387	0.515045	0.085342	3,810,932
2012	641,165,486	0.630387	0.517172	0.113215	4,041,824
2013	651,226,345	0.645140	0.552823	0.092317	4,201,322
2014	669,991,990	0.645140	0.550946	0.094194	4,322,386
2015	692,001,796	0.645140	0.559220	0.085920	4,464,380
2016	685,673,701	0.685221	0.586721	0.098500	4,698,380
2017	708,384,886	0.685221	0.580501	0.104720	4,854,002
2018	712,801,685	0.685221	0.563954	0.121267	4,884,267

ASSESSED VALUATIONS





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 ensure that:
 - i. Budgeted expenditures do not exceed the budgeted revenue.
 - ii. Revenue is budgeted on a realistic level, using the previous year as the basis for guide.
 - iii. Revenue is used wisely with every dollar obtaining the maximum benefit possible for the citizens.

- iv. 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.
 - v. Property tax collection is aggressively pursued.
 - vi. A high standard of accounting practices is maintained.
 - vii. The Enterprise Fund operates at a self-supporting level.
 - viii. 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.
 - ix. 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

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.

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.

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

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

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:

- a. To promote and increase efficiency and economy in the service of the city.
- b. To provide fair and equal opportunity to all qualified persons to enter city employment based on demonstrated merit and fitness as ascertained through fair and practical methods of selection.
- c. 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.
- d. 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

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. 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.

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.

Processing of fixed assets are as follows:

- a. 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.
- b. When an item is received, but before the item is placed in service, the following actions will be performed.
- c. A copy of the purchase order or contract shall be sent to the Director of Finance.
- d. An entity identification number shall be assigned, an identification tag bearing that number shall be affixed to the item.
- e. The Director of Finance shall enter the item in the property log, including all the following information:
 - i. Description of the item
 - ii. Manufacturer's serial number
 - iii. Entity identification number
 - iv. Date of acquisition
 - v. Acquisition cost
 - vi. Grant number (If the item is acquired using grant funds)
 - vii. Contract or P.O. number
 - viii. Ownership
 - ix. Location
 - x. Responsible department
- f. 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.
- g. 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.

- h. If any item of property is disposed of, the Director of Finance shall be notified and provided the following information for the property log:
 - i. Disposition of the property and reason
 - ii. Date of disposition
 - iii. Dollar amount of revenue from the disposal action

VI. BASIC ELEMENTS OF A PURCHASING CODE OF ETHICS

Statement of Purchasing Policy

- a. 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.
- b. Public employees must discharge their duties impartially 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.
- c. 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.

General Ethical Standards

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:
 - i. the employee or any member of the employee's immediate family has a financial interest pertaining to the procurement;
 - ii. 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.

Gratuities

- a. 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.

Kickbacks

- a. 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.

Contract Clause

- a. The prohibition against gratuities and kickback prescribed above shall be conspicuously set for in every contract and solicitation therefore.
- b. 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 or 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.

U.S. 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.

U.S. 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 protective body armor.

U.S. 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.

TEXAS PARKS AND WILDLIFE RECREATION GRANTS

These grants are used for improving the City's parks. The City has used these funds for replacing playground equipment, parking lots and installing play surfaces such as basketball and tennis courts.

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 of the City's inventory of paved miles adds to the future of 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 include buildings, streets, bridges, water and sewer plants and park projects.

Budgeting for its yearly capital improvement program, the City 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 items such 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 City-wide bond election.

Revenue Bond Procedure: These bonds 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: CO's are repaid from tax or other revenues in the same way that GO bonds are paid. CO's do not require voter approval and may be paid by other revenue sources.

Capital Leases: Effectively conveys ownership of PPE over the lease term. Viewed as an installment purchase of property rather than rental, accounted for in similar fashion as other forms of debt in the fund type to which they apply.

BONDS BY PURPOSE

DESCRIPTION	PURPOSE	TOTAL ISSUE	O/S 09/30/2018
General Obligation Refunding Bonds, Series 2015	Refunding of GO Improvement and Refunding Series 1998; Revenue Bonds Series 2000; Revenue Bonds Series 2004	\$4,745,000	\$2,430,000
Certificates of Obligation, Series 2017	Improving & extending the City's water & wastewater system; constructing, equipping and improving park and recreation facilities, including the Cain Center; constructing, improving and equipping a City Hall; constructing, improving and equipping a community events facility; constructing and equipping firefighting facilities; professional services in connection therewith	\$11,755,000	\$11,755,000

MISCELLANEOUS STATISTICAL DATA

DATE OF INCORPORATION	1902
DATE CITY CHARTER ADOPTED	December 1966
FORM OF GOVERNMENT	Council-Administrator
CITY COUNCIL	Mayor Monte Montgomery, Councilmembers: Ed McCain (Mayor Pro-Tem) Toni Clay Aaron Smith Robert Gross
CITY AREA	20.15 Sq. Miles
MILES OF STREETS	128 Miles
APPROXIMATE FEET OF WATER LINES	850,808
APPROXIMATE FEET OF SEWER LINES	631,913
NUMBER OF UTILITY CUSTOMERS	4,845
FIRE PROTECTION	Stations: 2 Employees: 27
POLICE PROTECTION	Stations: 1 Employees: 40
EDUCATION	Community College: 1 High School: 1 Middle School: 1 Elementary: 3
HOSPITAL	UT Health Athens
NUMBER OF CITY EMPLOYEES (FT)	133.5
POPULATION	12,811 as of 2016 census

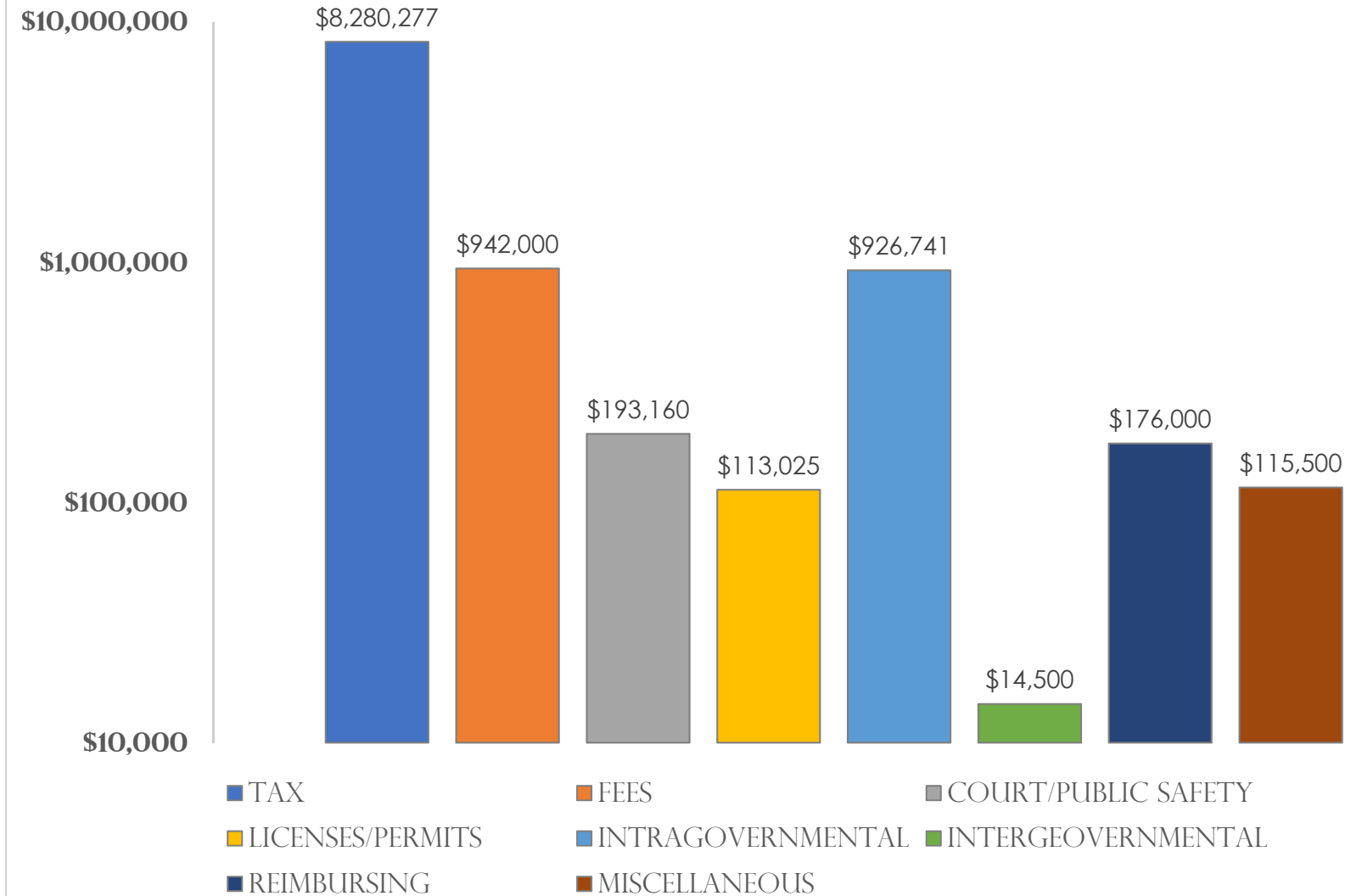


GENERAL FUND

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

GENERAL FUND REVENUES

GENERAL FUND REVENUES 2018 - 2019 BUDGET



**CITY OF ATHENS
GENERAL FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>AD VALOREM</u>					
4011	CURRENT TAXES	3,768,638	3,913,858	4,031,196	3,979,675
4012	DELINQUENT TAXES	4,040	56,094	70,000	65,000
4015	PENALTY/INTEREST: TAXES	40,673	60,811	60,000	60,000
TOTAL AD VALOREM		3,813,351	4,030,762	4,161,196	4,104,675
<u>SALES TAX</u>					
4021	SALES TAX COLLECTIONS	4,008,787	5,448,468	5,341,858	5,526,136
4021.1	SALES TAX CONTRA - AEDC	0	(1,362,117)	(1,335,465)	(1,381,534)
TOTAL SALES TAX		4,008,787	4,086,351	4,006,393	4,144,602
<u>OTHER TAX</u>					
4022	STATE MIXED DRINK TAX	31,092	31,236	31,800	31,000
TOTAL OTHER TAX		31,092	31,236	31,800	31,000
TOTAL TAX		7,853,229	8,148,348	8,199,389	8,280,277
<u>FEES</u>					
4100	FRANCHISE FEES	780,191	769,427	788,829	810,000
4121	FRANCHISE: SOLID WASTE	120,566	124,945	129,463	132,000
TOTAL FEE		900,757	894,372	918,292	942,000
<u>COURT/PUBLIC SAFETY</u>					
4201	INCOME FROM FINES/OTHER FEES	215,110	366,432	150,000	175,000
4201.2	FIVE/TEN PERCENT COURT FEES	6,488	5,761	6,500	6,200
4201.3	TIME PAYMENT FEES	5,624	4,773	5,000	5,300
4201.4	FAILURE TO APPEAR FEES	1,069	1,004	620	960
4201.5	CHILD SAFETY RESTRAINT FEES	50	88	200	45
4201.6	MUNICIPAL COURT TECH. FEE	878	286	4,000	4,000
4201.65	BUILDING SECURITY FEES	0	2,022	2,600	400
4201.7	RESTITUTION FEE RETAINED	1,120	0	500	0
4201.8	JUDICIAL FEE RETAINED	789	703	650	755
4201.9	JUROR REIMBURSEMENT FEES	525	470	450	500
4230	FINGERPRINTING FEES	180	80	0	0
TOTAL COURT/PUBLIC SAFETY		231,834	381,620	170,520	193,160
<u>LICENSES & PERMITS</u>					
4302	ELECTRICIAN LICENSE	1,180	1,530	750	0
4345	REZONING FEES	2,940	1,560	1,400	1,510
4346	OCCUPANCY PERMITS	0	0	0	0
4361	PLATTING FEES	722	1,320	3,000	3,000
4362	PERMITS : MISCELLANEOUS	547	1,397	500	500
4365	PERMITS : BUILDING	75,548	106,880	70,535	80,000
4366	PERMITS : ELECTRICAL	6,411	11,112	6,000	10,000
4367	PERMITS : PLUMBING	7,324	12,782	7,000	12,000
4368	PERMITS : MECHANICAL	3,015	2,710	1,000	2,300
4369	PERMITS : MOBILE HOMES	75	893	100	0
4371	PERMITSCERT OF OCCUPANCY	200	1,900	2,000	1,500
4372	PERMITS : TREE REMOVAL	25	200	100	100
4373	PERMITKITCHEN SUPPRESSION	0	65	0	0
4374	PERMITFIRE SPRINKLER	0	487	500	0
4375	PERMITS : BURN	1,210	2,018	1,750	1,275
4376	PERMITS: ALCOHOL	660	780	550	840
4377	PERMITS : MOVING	150	200	150	0

**CITY OF ATHENS
GENERAL FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 EST FYE	2018 - 2019 BUDGET
4378	STREET CUTTING	1,359	0	0	0
4379	CURB CUTTING	0	0	0	0
4380	BLDG LINE VARIANCE	350	100	0	0
4399	FARMERS MKT. RV SPACE FEE	1,626	712	550	0
	TOTAL LICENSES & PERMITS	103,341	146,645	95,885	113,025
	<u>OTHER OPERATING REVENUE</u>				
4499.1	RETURNED CHECK FEES	0	0	25	0
	TOTAL OTHER OPERATING	0	0	25	0
	<u>INTRAGOVERNMENTAL</u>				
4511	OPERATING TRANSFERS FUND 11	32,500	30,000	37,367	33,155
4512	OPERATING TRANSFERS FUND 12	0	0	37,367	20,575
4516	OPERATING TRANSFER FUND 16	0	0	0	10,550
4540	OPERATING TRF FUND 40	704,167	650,000	771,764	862,461
4552	OPERATING TRANSFER FUND 30	0	(3,977)	0	0
4559	OPERATING TRANSFERS FUND 59	212,500	324	0	0
	TOTAL INTRAGOVERNMENTAL	949,167	676,348	846,498	926,741
	<u>INTERGOVERNMENTAL</u>				
4622	MISC LAW ENFORCEMENT	0	16	0	0
4631	AMWA CONTRACT FEES	0	0	0	0
4633	CNTY FIRE/FIRST RESPONDER ALL.	14,667	4,004	14,866	14,500
	TOTAL INTERGOVERNMENTAL	14,667	4,020	14,866	14,500
	<u>REIMBURSING REVENUE</u>				
4710	WORKERS COMPENSATION REIM.	6,803	15,768	3,000	0
4711	OTHER INSURANCE REIMBURSEMENT	58,602	35,314	15,574	5,000
4740	HOUSE DEMO/LOT CLEANUP	10,835	4,140	1,000	1,000
4770	GRANTS REIMBURSEMENT	18,206	20,000	81,000	10,000
4799	OTHER REIMBURSING REVENUE	141,214	136,063	140,000	160,000
	TOTAL REIMBURSING REVENUE	235,660	211,284	240,574	176,000
	<u>MISCELLANEOUS</u>				
4801	INTEREST EARNED	17,533	24,278	36,500	30,000
4810	LEASE REVENUE:PARKING LOT	500	0	500	500
4820	COMPOST SITE FEES	24,426	14,201	14,968	20,000
4821	AUCTION PROCEEDS	0	64,946	25,000	25,000
4830	DONATIONS	0	18,710	0	0
4840	SALES OF CAPITAL ASSETS	0	124,710	25,000	25,000
4897	COLEMAN PARK REVENUE	25,000	(25,000)	0	0
4898	CASH OVER/SHORT	(49)	1,599	0	0
4899	MISCELLANEOUS REVENUE	17,327	(7,593)	10,000	15,000
4920	LEASE/NOTE PROCEEDS	0	0	0	0
4930	DONATIONS	12,310	0	11,000	0
	TOTAL MISCELLANEOUS	97,046	215,850	122,968	115,500
	GRAND TOTAL REVENUES	10,385,702	10,678,488	10,609,017	10,761,203

GENERAL FUND TAX REVENUES BY SOURCE 10 YEAR COMPARISON

Fiscal Year	Property	Sales	Franchise	Total
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	3,363,358	3,746,448	821,052	7,930,858
2014	3,645,757	3,852,642	939,027	8,437,426
2015	3,718,831	3,885,174	933,540	8,537,545
2016	3,813,351	4,039,879	900,757	8,756,003
2017	4,030,762	4,117,587	894,372	9,042,721
2018*	4,161,196	4,038,193	918,292	9,117,681
2019**	4,104,675	4,175,602	942,000	9,222,277
Total	37,604,584	41,194,805	9,737,449	88,538,854

* Estimated

**Proposed Budget



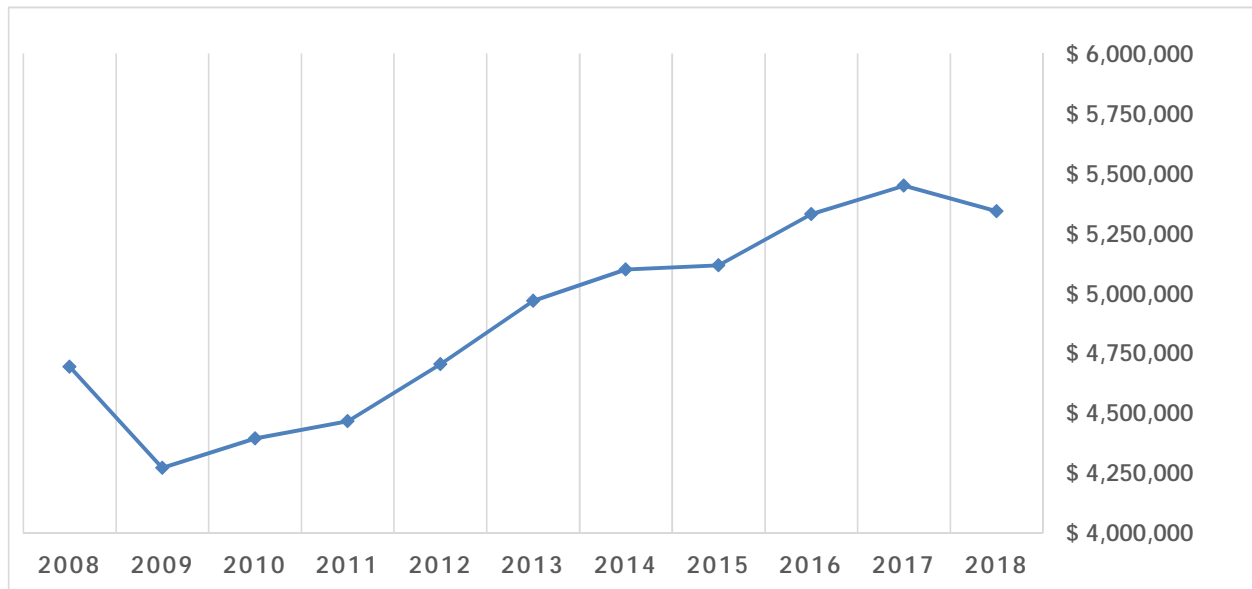
Property is all revenue derived from property taxes including penalty & interest.

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

Franchise includes all franchise fees.

SALES TAX COLLECTIONS

Sales Tax Receipts are used to fund services in the General Fund of the City. The local sales tax rate is 2 cents per one dollar. Of this 2 cents, one-half of one percent is used for property tax reduction and one-half of one percent is transferred to Athens Economic Development Corporation for improving and promoting economic and industrial development.



The graph represents 100% of collections, including the 1/2 cent paid to the AEDC.
The figures do not include the State Mixed Drink taxes.

Fiscal Year	Sales Tax
2008	\$ 4,692,908
2009	\$ 4,270,874
2010	\$ 4,393,728
2011	\$ 4,465,324
2012	\$ 4,703,155
2013	\$ 4,968,537
2014	\$ 5,099,261
2015	\$ 5,116,909
2016	\$ 5,330,409
2017	\$ 5,448,468
2018	\$ 5,341,858

**GENERAL FUND
DEPARTMENTAL EXPENDITURES**

**GENERAL FUND EXPENDITURES
COMPARISON BY FUNCTION**

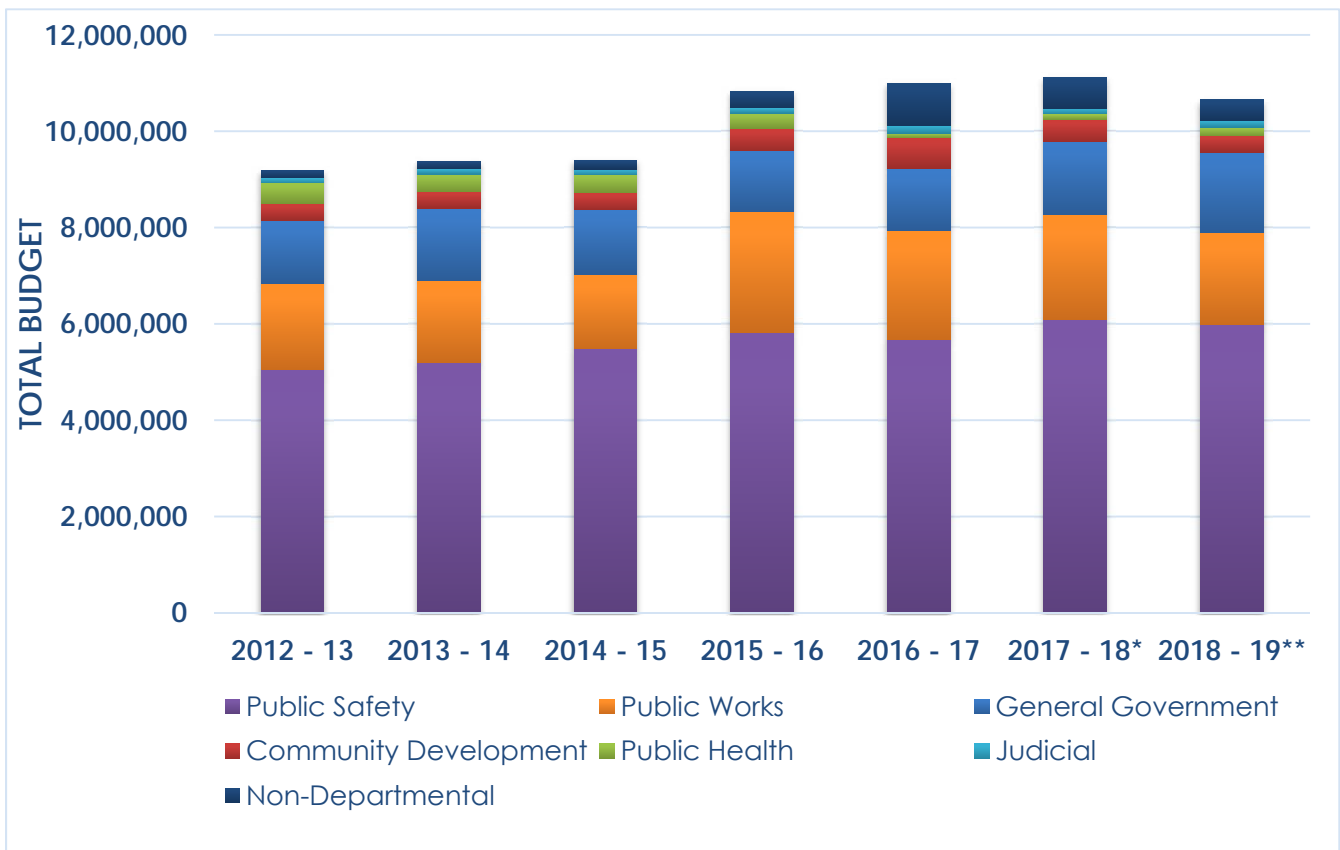
Department	Dept #	2016 - 2017 Actual	2017 - 2018 Budget	2017 - 2018 Est. Actual	2018 - 2019 Budget
<u>General Government:</u>					
Administration	10	290,735	357,681	355,512	343,995
Legal	11	185,894	100,000	94,675	75,000
Human Resources	12	176,103	191,430	203,951	197,825
Technology	13				151,152
Finance	14	273,126	277,642	277,510	296,504
Mayor/Council	15	32,264	42,770	52,801	31,050
City Secretary	16	155,530	130,687	129,389	149,740
Facilities	17	161,890	378,551	394,623	233,280
Cain Center	35				188,741
TOTAL		1,275,542	1,478,761	1,508,461	1,667,287
<u>Community Development:</u>					
Code Enforcement/Dept 20	22	185,044	155,434	148,191	94,861
Development Services	24	452,245	332,131	305,616	256,556
TOTAL		637,289	487,565	453,807	351,417
<u>Public Health:</u>					
Sanitation	18				50,500
Animal Control	49	100,697	119,904	114,872	121,819
TOTAL		100,697	119,904	114,872	172,319
<u>Public Works:</u>					
Streets & Drainage	32	1,441,377	1,215,935	1,167,313	1,139,522
Parks Department	34	634,851	819,507	815,332	574,244
Fleet Maintenance	38	198,326	211,776	211,732	196,491
TOTAL		2,274,554	2,247,218	2,194,377	1,910,257
<u>Public Safety:</u>					
Fire Department	46	2,586,362	2,968,214	2,986,437	2,627,659
Police Department	51-54	3,083,888	3,164,682	3,097,283	3,353,803
TOTAL		5,670,250	6,132,896	6,083,720	5,981,462
<u>Judicial:</u>					
Municipal Court	50	163,783	118,207	116,093	142,214
TOTAL		163,783	118,207	116,093	142,214
<u>Non-Departmental:</u>					
Non-Departmental	55	871,377	628,678	646,133	426,589
TOTAL		871,377	628,678	646,133	426,589
GRAND TOTAL EXPENDITURES		10,993,492	11,213,229	11,117,463	10,651,545

GENERAL FUND EXPENDITURES BY FUNCTION SUMMARY

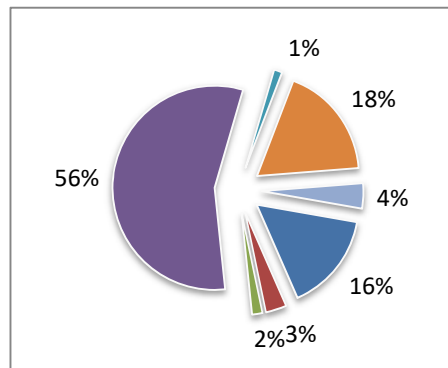
Fiscal Year	General Govt	Community Development	Public Health	Public Safety	Judicial	Public Works	Non-Dept	Total
2012 - 13	1,315,403	338,754	438,395	5,051,095	103,401	1,783,343	151,843	9,182,234
2013 - 14	1,502,290	343,410	363,737	5,203,768	106,364	1,698,210	164,302	9,382,082
2014 - 15	1,342,098	346,686	382,524	5,488,179	107,353	1,542,013	188,718	9,397,571
2015 - 16	1,268,809	452,515	322,671	5,816,388	114,481	2,511,330	341,464	10,827,658
2016 - 17	1,275,542	637,289	100,697	5,670,250	163,783	2,274,554	871,377	10,993,492
2017 - 18*	1,508,461	453,807	114,872	6,083,720	116,093	2,194,377	646,133	11,117,463
2018 - 19**	1,667,287	351,417	172,319	5,981,462	142,214	1,910,257	426,589	10,651,545

* Estimated

**Proposed



FISCAL YEAR 2019 SUMMARY



**CITY OF ATHENS
GENERAL FUND
CHANGES IN FUND BALANCE**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Budgeted
<u>Beginning Fund Balance/Working Capital</u>					
Reserve - 60 Days	800,000	1,544,806	1,779,352	1,807,124	1,790,647
Unreserved Fund Balance	2,220,069	2,058,626	1,639,723	1,412,216	1,311,835
Total	\$3,020,069	\$3,603,432	\$3,419,075	\$3,219,340	\$3,102,482
<u>Revenues</u>					
Ad Valorem/Other Taxes	7,604,004	7,853,229	8,148,348	8,331,894	8,280,277
Franchise	933,540	900,757	894,372	914,051	942,000
Court/Public Safety	376,954	231,834	381,620	176,999	193,160
Licenses/Permits	35,602	103,341	146,645	100,445	113,025
Other Operating Revenue	-	-	-	25	-
Intragovernmental	650,000	949,167	676,348	846,498	926,741
Intergovernmental	40,550	14,667	4,020	25,453	14,500
Reimbursing Revenue	52,957	235,660	211,284	247,136	176,000
Other Non-Operating	287,325	351,377	330,964	133,742	115,500
Total Revenues	\$9,980,933	\$10,640,033	\$10,793,602	\$10,776,243	\$10,761,203
<u>Expenditures</u>					
City Manager (510)	471,217	203,645	290,735	348,992	343,995
Legal (511)	79,655	105,021	185,894	87,866	75,000
Human Resources (512)	144,933	178,985	175,948	194,516	197,825
Technology (513)	-	-	-	-	151,152
Finance (514)	279,642	236,987	273,126	279,470	296,504
Mayor & Council (515)	47,274	54,655	32,264	51,414	31,050
City Secretary (516)	179,620	266,295	155,530	130,693	149,740
Facilities (517)	139,757	221,822	161,890	420,594	233,280
Sanitation (518)	-	-	-	-	50,500
Community Development (520)	152,000	169,106	79,094	-	-
Code Enforcement (522)	284,701	986	105,950	143,507	94,861
Development Services (524)	194,686	282,423	452,245	294,189	256,556
Streets & Drainage (532)	1,025,448	1,317,908	1,441,377	1,109,442	1,139,522
Parks, Recreation & Culture (534)	348,723	984,811	634,851	764,727	574,244
Cain Center (535)	-	-	-	-	188,741
Fleet Maintenance (538)	167,842	206,742	198,326	207,173	196,491
Fire Services (546)	2,433,479	2,612,525	2,586,362	2,978,521	2,627,659
Animal Control (549)	97,823	322,671	100,697	115,004	121,819
Municipal Court (550)	107,353	114,481	163,783	117,743	142,214
Police Administration (551)	278,532	287,934	287,336	291,893	298,540
Police Investigation (552)	453,735	488,819	463,644	458,343	536,120
Police Patrol (553)	1,681,083	1,793,801	1,738,826	1,722,056	1,857,916
Police Support Services (554)	641,351	633,309	594,081	552,946	661,227
Non-Departmental (555)	188,718	341,464	871,377	624,012	426,589
Total Expenditures	\$9,397,571	\$10,824,390	\$10,993,337	\$10,893,101	\$10,651,545
Revenue Less Disbursements	\$583,363	(\$184,357)	(\$199,735)	(\$116,858)	\$109,658
<u>Ending Fund Balance/Working Capital</u>					
Reserve - 60 Days	1,544,806	1,779,352	1,807,124	1,790,647	1,750,939
Unreserved Fund Balance	2,058,626	1,639,723	1,412,216	1,311,835	1,461,201
Total	\$3,603,432	\$3,419,075	3,219,340	\$3,102,482	\$3,212,140

CITY ADMINISTRATOR
DEPARTMENT (510)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Administration

DEPARTMENT PURPOSE:

The Department includes the Office of the City Manager. The role of the City Manager is to direct and coordinate the operations of all City Departments. The City Manager also advises the City Council regarding maintenance, operations, personnel and legal issues. The City Manager must effectively coordinate the daily operations of the City and at the same time look to the future and to program future needs.

DEPARTMENTAL OBJECTIVES

- To coordinate City Council activities.
- To supervise staff in such a way as to provide the most efficient and effective municipal services to the citizens.
- To adopt and manage a budget compliant with the City Charter.
- To provide Council with timely and sufficient information.
- 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: ADMINISTRATION
 DEPARTMENT NUMBER: 510

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	192,954	211,767	461,944	193,715	251,943	261,016	262,547	316,155
SUPPLIES	611	224	4,199	3,353	889	3,790	2,340	3,340
CONTRACTUAL SERVICES	5,772	5,198	5,074	6,577	37,903	92,875	90,625	24,500
CAPITAL IMPROVEMENTS								
TOTAL EXPENSE	199,337	217,188	471,217	203,645	290,735	357,681	355,512	343,995

PERSONNEL

POSITION CLASSIFICATION	TOTAL
Administrator	1
Public Works Director	1
TOTAL FTE:	2

**CITY OF ATHENS
ADMINISTRATION EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
510-6100	LONGEVITY	28	84	96	96	144
510-6101	SALARIES	133,455	149,085	174,854	174,854	221,151
510-6103	FICA	9,962	12,496	14,600	14,600	18,236
510-6104	GROUP INSURANCE	11,522	13,017	13,723	13,723	17,280
510-6105	RETIREMENT	31,034	41,907	42,000	42,000	41,669
510-6106	WORKERS COMPENSATION	130	276	503	503	590
510-6109	CERTIFICATE PAY	496	1,558	943	943	0
510-6110	VACATION BUY BACK	0	0	1,671	1,671	4,303
510-6111	ACCRUED VACATION PAYOUT	0	11,079	0	0	0
510-6112	ACCRUED SICK LEAVE PAYOUT	0	13,966	0	0	0
510-6117	SICK BUYBACK	0	0	0	0	2,582
510-6141	CAR ALLOWANCE	7,088	8,475	8,625	8,625	10,200
510-6142	MOVING ALLOWANCE	0	0	4,000	5,532	0
TOTAL PERSONNEL SERVICES		193,715	251,943	261,016	262,547	316,155
<u>SUPPLIES</u>						
510-6201	OFFICE SUPPLIES	492	350	800	800	700
510-6202	OPERATING SUPPLIES	0	0	300	300	250
510-6204	SMALL TOOLS & EQUIPMENT	2,742	378	1,100	400	1,000
510-6205	POSTAGE	7	1	40	40	40
510-6206	SUBSCRIPTIONS, BOOKS, PERIODICAL	70	0	800	800	600
510-6208	COMPUTER SOFTWARE	42	160	750	0	750
TOTAL SUPPLIES		3,353	889	3,790	2,340	3,340
<u>CONTRACTUAL SERVICES</u>						
510-6300	PROFESSIONAL SERVICE	(199)	25,388	75,000	66,500	10,000
510-6301	COMMUNICATION	2,121	2,053	2,500	3,100	2,500
510-6302	TRAVEL & TRAINING	2,071	4,485	6,100	6,100	5,000
510-6308	REPAIR/MAINTENANCE	149	208	0	0	0
510-6309	RENTALS	0	69	0	0	0
510-6310	CONTRACTUAL SERVICES	199	0	300	8,800	0
510-6312	PROFESSIONAL DUES	927	2,866	4,500	1,650	2,500
510-6399	MISCELLANEOUS	1,308	2,834	4,475	4,475	4,500
TOTAL CONTRACTUAL SERVICES		6,577	37,903	92,875	90,625	24,500
TOTAL EXPENDITURES		203,645	290,735	357,681	355,512	343,995

*INCLUDES AMENDMENTS.

LEGAL
DEPARTMENT (511)

City Attorney (Contract)

DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Legal

DEPARTMENT PURPOSE:

Responsible for administration of all legal affairs of the City, preparation of ordinances, contracts, all other legal documents, providing legal advice or legal opinions to the City Council, City Manager, and City Departments.

DEPARTMENTAL OBJECTIVES:

- To represent the City in litigation and administrative proceedings on an “as needed” basis.
- To agendas, ordinances, resolutions, contracts, and other legal documents affecting the City.
- To attend Executive Sessions and provide guidance to council on real-estate, economic development, and personnel issues.

DEPARTMENT NAME: LEGAL
 DEPARTMENT NUMBER: 511

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES								
SUPPLIES	25	26	37	27				
CONTRACTUAL SERVICES	24,810	373,439	79,618	104,994	185,894	100,000	94,675	75,000
CAPITAL IMPROVEMENTS								
TOTAL EXPENSE	24,835	373,465	79,655	105,021	185,894	100,000	94,675	75,000

PERSONNEL

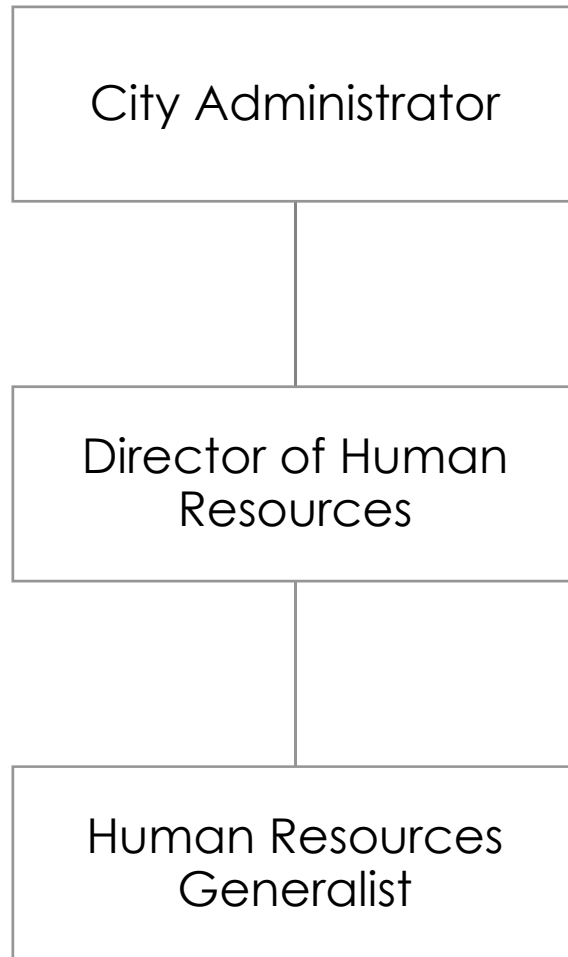
POSITION CLASSIFICATION	TOTAL
City Attorney (Contract)	-
TOTAL FTE:	-

**CITY OF ATHENS
LEGAL EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
	<u>SUPPLIES</u>					
511-6201	OFFICE SUPPLIES	0	0	0	0	0
511-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	27	0	0	0	0
	TOTAL SUPPLIES	27	0	0	0	0
	<u>CONTRACTUAL SERVICES</u>					
511-6300	PROFESSIONAL SERVICES	104,236	185,894	99,500	94,500	75,000
511-6302	TRAVEL AND TRAINING	174	0	500	175	0
511-6310	CONTRACTUAL SERVICES	0	0	0	0	0
511-6399	MISCELLANEOUS	584	0	0	0	0
	TOTAL CONTRACTUAL SERVICES	104,994	185,894	100,000	94,675	75,000
	TOTAL EXPENDITURES	105,021	185,894	100,000	94,675	75,000

*INCLUDES AMENDMENTS.

HUMAN RESOURCES
DEPARTMENT (512)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Human Resources

DEPARTMENT PURPOSE:

Responsible for the provision of a comprehensive human resources department by providing direction to all levels of staff in areas of recruitment and retention, compensation and benefits, training and development, talent management and employee relations. The Human Resources department also serves as Risk Management, Safety and the office of Civil Service for the City.

DEPARTMENTAL OBJECTIVES:

- To recruit, develop and retain an effective workforce through competitive compensation, benefits and talent management, that supports the mission, vision and values of the City of Athens.
- To ensure mitigation of risk management insurance, claims and safety programs.
- To ensure civil service compliance with Chapter 143 of the Local Government Code in coordination with the Civil Service Commission.

DEPARTMENT NAME: HUMAN RESOURCES
 DEPARTMENT NUMBER: 512

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	120,311	125,760	125,339	92,509	124,566	152,269	162,618	158,107
SUPPLIES	6,344	4,581	4,578	8,455	5,347	9,517	10,410	7,518
CONTRACTUAL SERVICES	15,795	13,576	15,016	79,419	46,190	29,644	30,923	32,200
CAPITAL IMPROVEMENTS								
TOTAL EXPENSE	142,450	143,916	144,933	180,384	176,103	191,430	203,951	197,825

PERSONNEL

POSITION CLASSIFICATION	TOTAL
Human Resources Director	1
Human Resources Generalist	1
TOTAL FTE:	2

**CITY OF ATHENS
HUMAN RESOURCES EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
512-6100	LONGEVITY	348	20	28	40	72
512-6101	SALARIES	53,589	82,317	98,816	98,816	105,382
512-6102	OVERTIME	0	0	130	130	1,560
512-6103	FICA	4,525	6,299	8,100	8,100	8,623
512-6104	GROUP INSURANCE	10,175	15,566	15,780	15,780	16,995
512-6105	RETIREMENT	14,196	17,342	23,200	23,200	19,493
512-6106	WORKERS COMPENSATION	186	227	221	221	279
512-6107	UNEMPLOYMENT	0	0	1,062	11,261	0
512-6109	CERTIFICATE PAY	862	1,200	2,024	824	0
512-6110	VACATION BUY BACK	0	0	354	1,691	2,064
512-6111	ACCRUED VACATION PAYOUT	6,622	0	1,163	1,163	0
512-6114	ACCRUED COMP TIME PAYOUT	32	0	142	142	0
512-6117	SICK BUYBACK	0	0	0	0	1,239
512-6141	CAR ALLOWANCE	1,825	1,325	1,250	1,250	2,400
512-6143	CELL PHONE ALLOWANCE	150	270	0	0	0
TOTAL PERSONNEL SERVICES		92,509	124,566	152,269	162,618	158,107
<u>SUPPLIES</u>						
512-6201	OFFICE SUPPLIES	3,168	844	1,700	1,700	1,700
512-6202	EMPLOYEE ENGAGEMENT	466	2,544	3,000	3,893	3,000
512-6203	REPAIR / MAINTENANCE SUPPLIES	0	0	50	50	100
512-6204	SMALL TOOLS & EQUIPMENT	526	689	3,344	3,344	1,200
512-6205	POSTAGE	65	84	200	200	200
512-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	1,552	829	1,000	1,000	1,000
512-6207	OPERATING SUPPLIES	2,640	0	0	0	0
512-6208	COMPUTER SOFTWARE	38	356	223	223	318
TOTAL SUPPLIES		8,455	5,347	9,517	10,410	7,518
<u>CONTRACTUAL SERVICES</u>						
512-6300	PROFESSIONAL SERVICES	72,941	37,134	9,000	9,100	10,000
512-6301	COMMUNICATION	281	276	917	917	400
512-6302	TRAVEL & TRAINING	2,153	2,474	1,500	2,462	3,000
512-6303	ADVERTISING	250	2,595	2,000	2,000	2,000
512-6310	CONTRACTUAL SERVICES	100	403	9,000	9,217	10,800
512-6311	OTHER PROFESSIONAL SERVICES	1,399	155	0	0	0
512-6312	PROFESSIONAL DUES	265	667	0	0	1,000
512-6399	MISCELLANEOUS	2,030	2,486	7,227	7,227	5,000
TOTAL CONTRACTUAL SERVICES		79,419	46,190	29,644	30,923	32,200
TOTAL EXPENDITURES		180,384	176,103	191,430	203,951	197,825

*INCLUDES AMENDMENTS.

TECHNOLOGY
DEPARTMENT (513)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Technology

DEPARTMENT PURPOSE:

Responsible for the maintenance and operation of all City owned technology equipment and systems.

DEPARTMENTAL OBJECTIVES:

- To provide technology support to all Departments.
- To ensure that City systems are safe and secure from cyber-attacks.
- To maintain an active list of all City computers, servers and other technology devices.
- To recommend technology replacement and system improvements to the City Manager and Council.

DEPARTMENT NAME: TECHNOLOGY
 DEPARTMENT NUMBER: 513

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES								101,687
SUPPLIES								12,560
CONTRACTUAL SERVICES								36,905
CAPITAL IMPROVEMENTS								
TOTAL EXPENSE	0	0	0	0	0	0	0	151,152

PERSONNEL

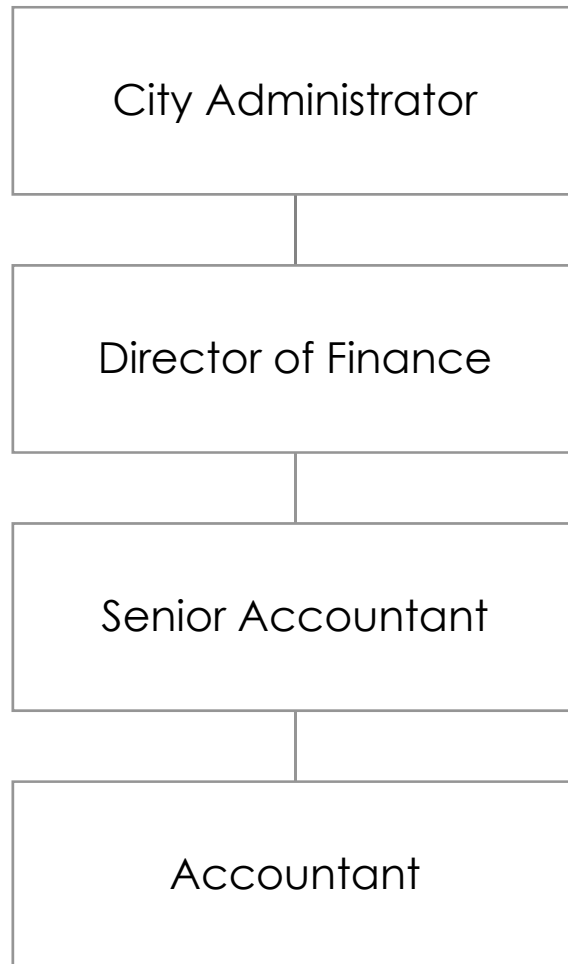
POSITION CLASSIFICATION	TOTAL
IT Director	1
TOTAL FTE:	1

**CITY OF ATHENS
TECHNOLOGY EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
513-6100	LONGEVITY	0	0	0	0	96
513-6101	SALARIES	0	0	0	0	69,559
513-6103	FICA	0	0	0	0	5,676
513-6104	GROUP INSURANCE	0	0	0	0	8,453
513-6105	RETIREMENT	0	0	0	0	13,179
513-6106	WORKERS COMPENSATION	0	0	0	0	184
513-6110	VACATION BUYBACK	0	0	0	0	1,338
513-6117	SICK BUYBACK	0	0	0	0	803
513-6141	CAR ALLOWANCE	0	0	0	0	2,400
TOTAL PERSONNEL SERVICES		0	0	0	0	101,687
<u>SUPPLIES</u>						
513-6201	OFFICE SUPPLIES	0	0	0	0	200
513-6208	COMPUTER SOFTWARE	0	0	0	0	12,360
TOTAL SUPPLIES		0	0	0	0	12,560
<u>CONTRACTUAL SERVICES</u>						
513-6300	PROFESSIONAL SERVICES	0	0	0	0	36,905
TOTAL CONTRACTUAL SERVICES		0	0	0	0	36,905
TOTAL EXPENDITURES		0	0	0	0	151,152

*INCLUDES AMENDMENTS.

FINANCE
DEPARTMENT (514)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Finance

DEPARTMENT PURPOSE:

Manage the accounting and finance functions of the City in accordance with Local, State and Federal regulations. Responsible for preparation of the annual operating budget and revenue analysis. Provides budgetary compliance and support for all departments.

DEPARTMENTAL OBJECTIVES:

- Maintain accurate, reflective financial records.
- Provide financial transparency to citizens, City Council and City staff via weekly expenditure reports, monthly financial statements and quarterly investment reports.
- Organization and management of the City's annual operating budget. Interim reporting and compliance review.
- Process payroll, remit benefit payments, file quarterly/annual payroll returns.
- Maintain vendor information, process accounts payable on a biweekly basis, issue purchase requisitions, aid staff with procurement issues.
- Monthly reconciliation of operating bank accounts and investment accounts.
- Invoice customers for various City services including: Texan rentals, Airport leases, manage Hotel Occupancy receipts, School Resource Officers and miscellaneous receivables.
- Prepare information for City's annual compliance audit.

DEPARTMENT NAME: FINANCE
 DEPARTMENT NUMBER: 514

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	206,339	216,030	221,614	142,734	221,991	228,172	228,738	252,524
SUPPLIES	8,515	6,820	11,198	8,359	4,455	6,400	6,273	5,600
CONTRACTUAL SERVICES	47,049	47,670	46,830	75,086	46,680	43,070	42,499	38,380
CAPITAL IMPROVEMENTS				10,807				
TOTAL EXPENSE	261,903	270,520	279,642	236,987	273,126	277,642	277,510	296,504

PERSONNEL

POSITION CLASSIFICATION	TOTAL
Director of Finance	1
Senior Accountant	1
Accountant	1
TOTAL FTE:	3

**CITY OF ATHENS
FINANCE EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
514-6100	LONGEVITY	748	28	74	74	144
514-6101	SALARIES	84,494	151,630	149,361	150,400	174,786
514-6102	OVERTIME	0	315	643	715	0
514-6103	FICA	7,399	10,665	12,300	12,380	13,893
514-6104	GROUP INSURANCE	10,681	24,088	21,121	20,121	24,829
514-6105	RETIREMENT	22,765	31,715	35,400	35,775	31,745
514-6106	WORKERS COMPENSATION	260	258	370	370	449
514-6108	STEP UP PAY	0	0	0	0	0
514-6109	CERTIFICATE PAY	1,033	0	1,884	1,884	0
514-6110	VACATION BUY BACK	0	0	0	0	3,424
514-6111	ACCRUED VACATION PAYOUT	11,839	0	5,350	5,350	0
514-6113	HOLIDAY PREMIUM PAY	0	293	0	0	0
514-6114	ACCRUED COMP TIME PAYOUT	1,065	0	369	369	0
514-6117	SICK BUYBACK	0	0	0	0	2,054
514-6141	CAR ALLOWANCE	2,450	3,000	1,300	1,300	1,200
TOTAL PERSONNEL SERVICES		142,734	221,991	228,172	228,738	252,524
<u>SUPPLIES</u>						
514-6201	OFFICE SUPPLIES	1,584	1,960	1,500	1,500	2,000
514-6203	REPAIR & MAINTENANCE SUPPLIES	336	0	250	313	500
514-6204	SMALL TOOLS & EQUIPMENT	2,807	0	2,500	2,310	1,000
514-6205	POSTAGE	1,162	1,155	1,600	1,600	1,600
514-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	1,487	80	0	0	0
514-6208	COMPUTER SOFTWARE	982	1,261	550	550	500
TOTAL SUPPLIES		8,359	4,455	6,400	6,273	5,600
<u>CONTRACTUAL SERVICES</u>						
514-6300	PROFESSIONAL SERVICES	51,116	21,427	34,000	34,403	25,000
514-6301	COMMUNICATION	1,087	1,077	1,020	1,020	2,000
514-6302	TRAVEL & TRAINING	917	4,266	4,000	3,816	4,000
514-6303	ADVERTISING	0	0	0	0	0
514-6304	PRINTING & BINDING	0	196	750	750	500
514-6308	REPAIR & MAINTENANCE	20,539	16,324	1,000	0	4,080
514-6310	CONTRACTUAL SERVICES	1,248	3,193	2,100	2,100	2,000
514-6312	PROFESSIONAL DUES	146	0	200	410	300
514-6399	MISCELLANEOUS	33	196	0	0	500
TOTAL CONTRACTUAL SERVICES		75,086	46,680	43,070	42,499	38,380
<u>CAPITAL OUTLAY</u>						
514-6508	COMPUTER EQUIPMENT	10,807	0	0	0	0
TOTAL CAPITAL OUTLAY		10,807	0	0	0	0
TOTAL EXPENDITURES		236,987	273,126	277,642	277,510	296,504

*INCLUDES AMENDMENTS.

MAYOR & CITY COUNCIL
DEPARTMENT (515)

Mayor and 4 Councilmembers
(Elected, Non-Employee)

DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Mayor and Council

DEPARTMENT PURPOSE:

Responsible for providing and maintaining a safe, pleasant environment for the Citizens of Athens by effectively managing the City's financial resources and capital assets.

DEPARTMENTAL OBJECTIVES:

- To oversee the efficient operation of the City government.
- To cultivate a healthy business climate.
- To provide adequate public services.
- To be attentive and responsive to the concerns of the citizens.

DEPARTMENT NAME: MAYOR AND COUNCIL
 DEPARTMENT NUMBER: 515

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES								
SUPPLIES	300	396	268	153	150	300	300	350
CONTRACTUAL SERVICES	37,526	35,523	47,005	54,502	32,114	42,470	52,501	30,700
CAPITAL IMPROVEMENTS								
TOTAL EXPENSE	37,826	35,919	47,274	54,655	32,264	42,770	52,801	31,050

PERSONNEL

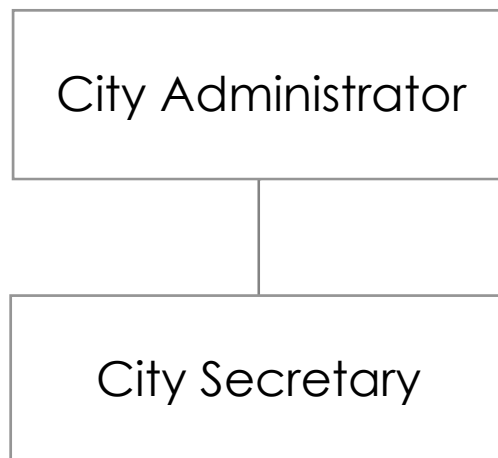
POSITION CLASSIFICATION	TOTAL
Mayor (Elected Official - Non-Employee)	1
Council Members (Elected Official - Non-Employee)	4
TOTAL FTE:	-

**CITY OF ATHENS
MAYOR & COUNCIL EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
	<u>SUPPLIES</u>					
515-6201	OFFICE SUPPLIES	44	148	250	250	300
515-6204	SMALL TOOLS AND EQUIPMENT	109	0	0	0	0
515-6205	POSTAGE	0	3	50	50	50
	TOTAL SUPPLIES	153	150	300	300	350
	<u>CONTRACTUAL SERVICES</u>					
515-6300	PROFESSIONAL SERVICES	22,586	12,500	12,000	19,500	0
515-6301	COMMUNICATION	2,879	2,879	3,200	3,200	3,200
515-6302	TRAVEL & TRAINING	4,036	5,409	4,000	4,000	3,000
515-6304	PRINTING AND BINDING	0	85	0	0	0
515-6309	RENTALS	500	1,250	0	1,250	0
515-6310	CONTRACTUAL SERVICES	14,500	1,150	13,750	13,750	15,000
515-6312	PROFESSIONAL DUES	4,365	4,488	4,500	5,531	5,000
515-6313	AID TO OTHER ORGANIZATION	0	400	520	770	0
515-6399	MISCELLANEOUS	5,636	3,953	4,500	4,500	4,500
	TOTAL CONTRACTUAL SERVICES	54,502	32,114	42,470	52,501	30,700
	TOTAL EXPENDITURES	54,655	32,264	42,770	52,801	31,050

*INCLUDES AMENDMENTS.

CITY SECRETARY
DEPARTMENT (516)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: City Secretary

DEPARTMENT PURPOSE:

Responsible for the preparation, safeguard, and access of official records and documents of the City. The City Secretary also conducts City elections.

DEPARTMENTAL OBJECTIVES:

- To prepare, post, and advertise notices of official meetings as legally required.
- To prepare and distribute agendas to Council, the public and staff for City Council meetings.
- To record accurate minutes of public meetings.
- To serve at the City's Public Information Officer and ensure compliance with the Public Information Act.
- To assist with the preparation and administration of Grants.
- To conduct elections.

DEPARTMENT NAME: CITY SECRETARY
 DEPARTMENT NUMBER: 516

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	209,501	279,049	162,020	228,824	112,302	114,240	112,741	113,190
SUPPLIES	3,359	5,406	5,282	8,149	4,648	3,199	3,820	3,500
CONTRACTUAL SERVICES	9,251	15,727	12,318	29,323	38,580	13,248	12,828	33,050
CAPITAL IMPROVEMENTS								
TOTAL EXPENSE	222,111	300,181	179,620	266,295	155,530	130,687	129,389	149,740

PERSONNEL

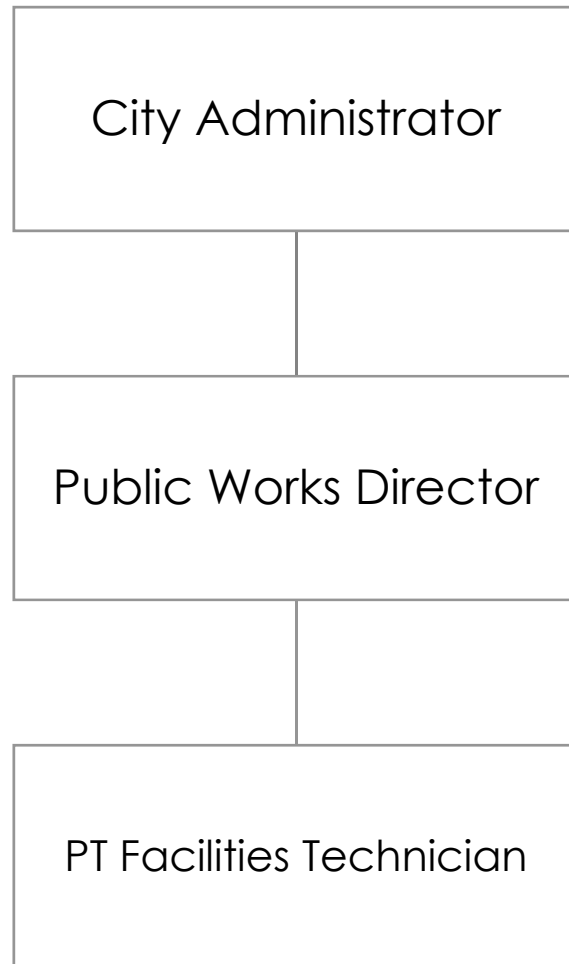
POSITION CLASSIFICATION	TOTAL
City Secretary	1
TOTAL FTE:	1

**CITY OF ATHENS
CITY SECRETARY EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
516-6100	LONGEVITY	56	102	154	154	192
516-6101	SALARIES	142,615	77,356	75,220	75,220	77,291
516-6103	FICA	10,748	6,438	6,300	6,300	6,390
516-6104	GROUP INSURANCE	22,815	6,943	8,288	8,288	8,456
516-6105	RETIREMENT	33,307	16,843	18,000	18,000	14,602
516-6106	WORKERS COMPENSATION	260	239	163	163	207
516-6107	UNEMPLOYMENT	11,355	0	0	0	0
516-6109	CERTIFICATE PAY	806	559	866	866	0
516-6110	VACATION BUY BACK	269	0	1,500	0	1,532
516-6111	ACCRUED VACATION PAYOUT	1,473	0	0	0	0
516-6114	ACCRUED COMP TIME PAYOUT	207	171	0	0	0
516-6117	SICK BUYBACK	0	0	0	0	919
516-6141	CAR ALLOWANCE	4,913	3,650	3,750	3,750	3,600
TOTAL PERSONNEL SERVICES		228,824	112,302	114,240	112,741	113,190
<u>SUPPLIES</u>						
516-6201	OFFICE SUPPLIES	1,814	2,011	1,500	1,635	1,500
516-6203	REPAIR & MAINTENANCE SUPPLIES	0	0	0	87	0
516-6204	SMALL TOOLS AND EQUIPMENT	3,968	105	0	0	0
516-6205	POSTAGE	502	394	136	136	500
516-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	1,008	2,018	143	542	500
516-6208	COMPUTER SOFTWARE	858	120	1,420	1,420	1,000
TOTAL SUPPLIES		8,149	4,648	3,199	3,820	3,500
<u>CONTRACTUAL SERVICES</u>						
516-6300	PROFESSIONAL SERVICES	200	0	45	75	550
516-6301	COMMUNICATION	1,111	1,279	1,137	1,137	2,000
516-6302	TRAVEL & TRAINING	5,958	5,293	3,000	3,000	3,000
516-6303	ADVERTISING	11,770	7,035	1,500	1,800	3,000
516-6304	PRINTING & BINDING	28	0	0	0	0
516-6308	REPAIR/MAINTENANCE	1,444	176	0	0	0
516-6310	CONTRACTUAL SERVICES	7,349	23,080	6,931	6,181	23,500
516-6311	OTHER PROFESSIONAL SERV.	950	950	350	350	0
516-6312	PROFESSIONAL DUES	375	285	285	285	500
516-6399	MISCELLANEOUS	138	482	0	0	500
TOTAL CONTRACTUAL SERVICES		29,323	38,580	13,248	12,828	33,050
TOTAL EXPENDITURES		266,295	155,530	130,687	129,389	149,740

*INCLUDES AMENDMENTS.

FACILITIES
DEPARTMENT (517)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Facilities

DEPARTMENT PURPOSE:

The Facilities Department is tasked with providing a level of maintenance that allows City-owned buildings to be used productively, safely, comfortably, and economically. The department strives to reduce component failures and service interruptions by increasing planned or preventive maintenance and to ensure a high level of protection for occupant safety and health. The department also assists City Administration with recommending capital replacement projects, which are based on good economical and functional reasoning and always in the best interest of the citizens of Athens.

DEPARTMENTAL OBJECTIVES:

- To provide clean, safe and attractive City facilities to staff and citizens.
- Supervises maintenance and repairs of City facilities including structural, electrical, mechanical, and plumbing work.
- Provide active and responsive service to City departments regarding facility issues and concerns.
- Manage custodial services for City facilities.

DEPARTMENT NAME: **FACILITIES**
 DEPARTMENT NUMBER: **517**

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	30,602	10				18,260	17,361	7,110
SUPPLIES	8,853	11,218	11,043	10,224	10,440	6,562	8,639	8,170
CONTRACTUAL SERVICES	93,940	149,873	103,054	211,598	151,450	114,250	129,145	168,000
CAPITAL IMPROVEMENTS	293,547		25,660			239,478	239,478	50,000
TOTAL EXPENSES	426,941	161,101	139,757	221,822	161,890	378,551	394,623	233,280

PERSONNEL

POSITION CLASSIFICATION	TOTAL
PT Facilities Technician	0.17
TOTAL FTE:	0.17

**CITY OF ATHENS
FACILITIES EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
517-6101	SALARIES	0	0	13,896	12,996	5,519
517-6103	FICA	0	0	1,100	1,100	427
517-6105	RETIREMENT	0	0	3,100	3,100	975
517-6106	WORKERS COMPENSATION	0	0	0	0	129
517-6143	CELL PHONE ALLOWANCE	0	0	165	165	60
TOTAL PERSONNEL SERVICES		0	0	18,260	17,361	7,110
<u>SUPPLIES</u>						
517-6201	OFFICE SUPPLIES	0	27	0	65	250
517-6202	OPERATING SUPPLIES	3,436	4,606	1,500	1,500	1,500
517-6203	REPAIR/MAINT. SUPPLIES	2,808	4,321	4,000	6,011	5,000
517-6204	SMALL TOOLS & EQUIPMENT	3,718	1,486	1,000	1,000	1,000
517-6205	POSTAGE	6	0	62	63	20
517-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	256	0	0	0	150
517-6208	COMPUTER SOFTWARE	0	0	0	0	250
TOTAL SUPPLIES		10,224	10,440	6,562	8,639	8,170
<u>CONTRACTUAL SERVICES</u>						
517-6300	PROFESSIONAL SERVICES	0	750	0	3,851	0
517-6301	COMMUNICATION	30,425	28,010	31,000	31,000	46,250
517-6303	ADVERTISING	0	0	0	0	0
517-6305	ELECTRICITY	26,985	28,902	26,000	26,000	41,000
517-6306	NATURAL GAS	2,218	3,501	3,000	3,400	3,100
517-6308	REPAIR & MAINTENANCE	126,306	22,655	22,000	32,522	25,000
517-6309	RENTALS	194	665	750	750	2,400
517-6310	CONTRACTUAL SERVICES	25,299	66,967	31,500	31,500	50,000
517-6399	MISCELLANEOUS	171	0	0	121	250
TOTAL CONTRACTUAL SERVICES		211,598	151,450	114,250	129,145	168,000
<u>CAPITAL OUTLAY</u>						
517-6502	BUILDINGS	0	0	239,478	239,478	50,000
TOTAL CAPITAL OUTLAY		0	0	239,478	239,478	50,000
TOTAL EXPENDITURES		221,822	161,890	378,551	394,623	233,280

*INCLUDES AMENDMENTS.

SANITATION
DEPARTMENT (518)

No Staff– Managed by
Public Works Director

DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Sanitation

DEPARTMENT PURPOSE:

The City of Athens Sanitation Department manages the City of Athens solid waste agreement with Republic Services and provides on-site disposal of waste and brush at the Athens Collection Station.

DEPARTMENTAL OBJECTIVES:

- On behalf of Athens citizens, continue to work and partner with Republic Services regarding provision of the highest level of curbside solid waste and recycling services.
- Coordinate with other locale entities, including Keep Athens Beautiful, concerning free clean up days, recycling programs and anti-litter campaigns.
- Continue to seek the best service value for customers at the Athens Collection Station.

DEPARTMENT NAME: SANITATION
 DEPARTMENT NUMBER: 518

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES								0
SUPPLIES								7,000
CONTRACTUAL SERVICES								43,500
CAPITAL IMPROVEMENTS								
TOTAL EXPENSE	0	0	0	0	0	0	0	50,500

PERSONNEL

POSITION CLASSIFICATION	TOTAL
TOTAL FTE:	-

**CITY OF ATHENS
SANITATION EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>SUPPLIES</u>						
518-6203	REPAIR/MAINT. SUPPLIES	0	0	0	0	7,000
	TOTAL SUPPLIES	0	0	0	0	7,000
<u>CONTRACTUAL SERVICES</u>						
518-6300	PROFESSIONAL SERVICES	0	0	0	0	1,900
518-6310	CONTRACTUAL SERVICE	0	0	0	0	41,600
	TOTAL CONTRACTUAL SERVICES	0	0	0	0	43,500
	TOTAL EXPENDITURES	0	0	0	0	50,500

*INCLUDES AMENDMENTS.

DEPARTMENT NAME: COMMUNITY DEVELOPMENT
 DEPARTMENT NUMBER: 520

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES				72,273	73,481			
SUPPLIES				3,132	469			
CONTRACTUAL SERVICES	147,000	147,012	152,000	93,701	5,144			
CAPITAL IMPROVEMENTS								
TOTAL EXPENSE	147,000	147,012	152,000	169,106	79,094	0	0	0

PERSONNEL

POSITION CLASSIFICATION	TOTAL
	-
TOTAL FTE:	0

*This department is no longer in use. Previously used for tracking Aid to Other Organizations & Community Development Manager in 2015 - 2016 and 2016 - 2017.

CODE ENFORCEMENT
DEPARTMENT (522)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Code Enforcement

DEPARTMENT PURPOSE:

Responsible for the performance of inspection and the issuance of building permits to ensure compliance with City ordinances as pertaining to construction, substandard structures and code violations.

DEPARTMENTAL OBJECTIVES:

- To inspect all new and remodeled construction inside the City limits for compliance with the adopted building codes.
- To review permit applications for compliance with City ordinances and the adopted building codes.
- To respond to all code violation complaints.
- To work with property owners to obtain compliance on code violations.

DEPARTMENT NAME: **CODE ENFORCEMENT**
 DEPARTMENT NUMBER: **522**

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	185,889	186,370	195,215		93,118	119,006	118,021	68,461
SUPPLIES	20,993	25,271	20,314	986	6,976	13,027	15,336	14,200
CONTRACTUAL SERVICES	44,474	68,678	49,733		5,856	23,401	14,834	12,200
CAPITAL IMPROVEMENTS	83,737		19,440					
TOTAL EXPENSE	335,093	280,319	284,701	986	105,950	155,434	148,191	94,861

PERSONNEL

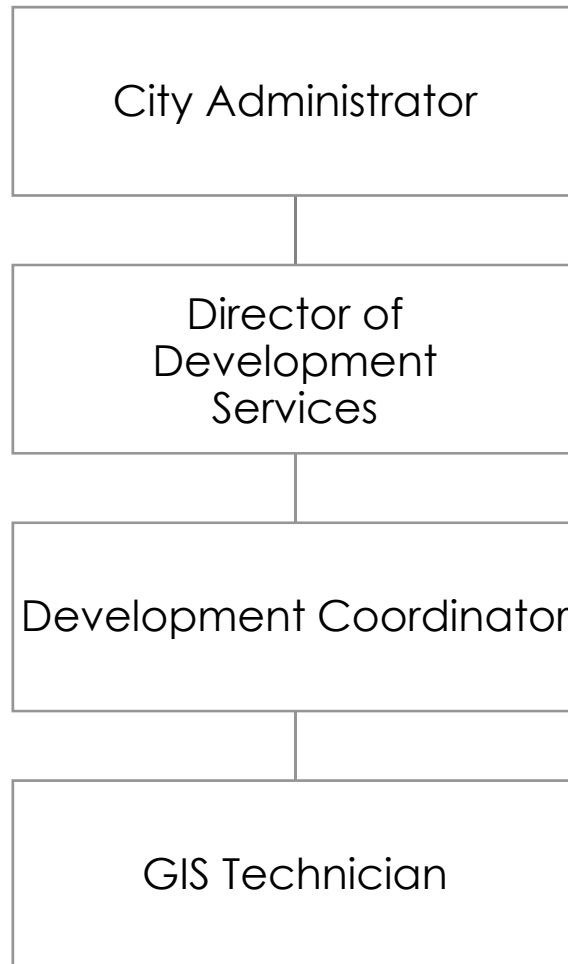
POSITION CLASSIFICATION	TOTAL
Building Inspector	1
TOTAL FTE:	1

**CITY OF ATHENS
CODE ENFORCEMENT EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
522-6100	LONGEVITY	0	546	106	106	96
522-6101	SALARIES	0	63,359	74,588	75,065	46,344
522-6102	OVERTIME	0	65	731	251	0
522-6103	FICA	0	4,228	6,300	6,300	3,662
522-6104	GROUP INSURANCE	0	11,670	16,175	16,175	8,298
522-6105	RETIREMENT	0	13,034	18,100	18,100	8,367
522-6106	WORKERS COMPENSATION	0	164	382	382	269
522-6109	CERTIFICATE PAY	0	0	326	326	0
522-6110	VACATION BUY BACK	0	0	2,110	1,188	891
522-6117	SICK BUYBACK	0	0	0	0	535
522-6143	CELL PHONE ALLOWANCE	0	53	188	128	0
TOTAL PERSONNEL SERVICES		0	93,118	119,006	118,021	68,461
<u>SUPPLIES</u>						
522-6201	OFFICE SUPPLIES	292	1,435	1,900	1,900	2,000
522-6202	OPERATING SUPPLIES	0	430	1,005	1,429	1,000
522-6203	REPAIR/MAINT SUPPLIES	0	0	0	0	700
522-6204	SMALL TOOLS & EQUIPMENT	0	0	122	122	200
522-6205	POSTAGE	0	4,662	3,000	3,000	3,500
522-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	0	0	1,015	500
522-6207	FUEL	695	409	1,000	1,870	1,800
522-6208	COMPUTER SOFTWARE	0	40	6,000	6,000	4,500
TOTAL SUPPLIES		986	6,976	13,027	15,336	14,200
<u>CONTRACTUAL SERVICES</u>						
522-6300	PROFESSIONAL SERVICES	0	2,412	52	52	0
522-6301	COMMUNICATION	0	0	553	553	800
522-6302	TRAVEL & TRAINING	0	2,004	2,500	1,793	2,500
522-6303	ADVERTISING	0	0	0	0	0
522-6308	REPAIR & MAINTENANCE	0	25	0	0	0
522-6309	RENTALS	0	22	258	318	650
522-6310	CONTRACTUAL SERVICES	0	975	15,000	6,500	7,250
522-6312	PROFESSIONAL DUES	0	418	150	150	1,000
522-6399	MISCELLANEOUS	0	0	4,888	5,468	0
TOTAL CONTRACTUAL SERVICES		0	5,856	23,401	14,834	12,200
TOTAL EXPENDITURES		986	105,950	155,434	148,191	94,861

*INCLUDES AMENDMENTS.

DEVELOPMENT SERVICES
DEPARTMENT (524)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Development Services

DEPARTMENT PURPOSE:

Regulate the growth, development, redevelopment, land design and land use within the City of Athens and the enforcement of City Building and Property Code standards.

DEPARTMENTAL OBJECTIVES:

- Ensure compatible and effective land design and use through the effective review and coordination of proposed subdivision and zoning actions.
- Reduce public nuisances through the maintenance of minimum property standards through property code enforcement.
- Increase public safety through the promotion and enforcement of internationally recognized building and construction standards.
- Ensure public participation in the development process through the coordination of board and commission activities and proactive community engagement.
- Promote efficient and sustainable growth, development, and redevelopment within Athens.
- Serve the City Council and our stakeholders through proactive communication, responsiveness, and unmatched customer service.

DEPARTMENT NAME: **DEVELOPMENT SERVICES**
 DEPARTMENT NUMBER: **524**

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	180,690	186,520	187,527	101,733	204,015	229,349	218,357	208,756
SUPPLIES	5,169	4,735	2,393	8,805	6,097	11,704	6,255	4,950
CONTRACTUAL SERVICES	5,895	5,143	4,766	171,649	214,512	91,078	81,004	42,850
CAPITAL IMPROVEMENTS				236	27,622			
TOTAL EXPENSE	191,754	196,398	194,686	282,423	452,245	332,131	305,616	256,556

PERSONNEL

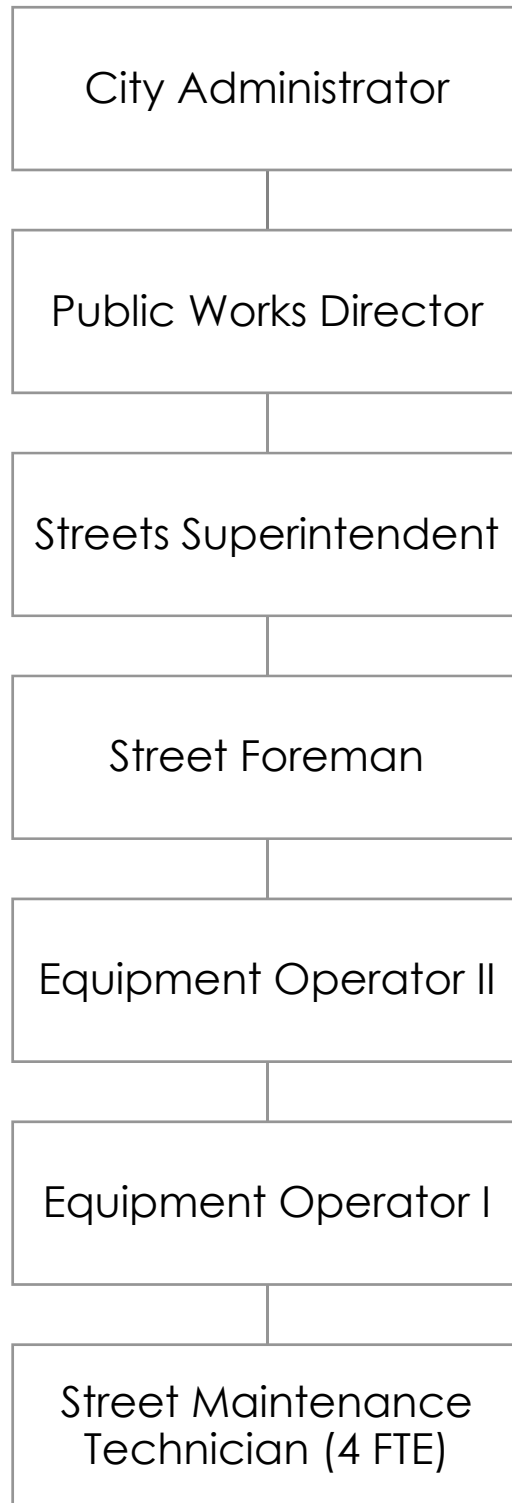
POSITION CLASSIFICATION	TOTAL
Director of Development Services	1
Development Coordinator	1
GIS Technician	1
TOTAL FTE:	3

**CITY OF ATHENS
DEVELOPMENT SERVICES EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
524-6100	LONGEVITY	150	428	1,094	1,094	1,104
524-6101	SALARIES	58,381	135,503	147,001	141,000	139,411
524-6102	OVERTIME	0	984	0	0	0
524-6103	FICA	5,412	9,961	13,500	13,000	11,335
524-6104	GROUP INSURANCE	10,159	20,943	18,769	20,005	22,987
524-6105	RETIREMENT	15,762	28,959	38,900	33,867	25,900
524-6106	WORKERS COMPENSATION	701	836	370	370	367
524-6109	CERTIFICATE PAY	1,061	813	1,306	1,305	0
524-6110	VACATION BUY BACK	0	0	909	1,845	3,067
524-6111	ACCRUED VACATION PAYOUT	8,970	2,224	3,750	3,621	0
524-6114	ACCRUED COMP TIME PAYOUT	11	163	0	0	0
524-6117	SICK BUYBACK	0	0	0	0	987
524-6141	CAR ALLOWANCE	1,125	2,725	3,125	1,875	3,000
524-6143	CELL PHONE ALLOWANCE	0	475	625	375	600
TOTAL PERSONNEL SERVICES		101,733	204,015	229,349	218,357	208,756
<u>SUPPLIES</u>						
524-6201	OFFICE SUPPLIES	1,383	1,232	1,200	1,200	1,200
524-6202	OPERATING SUPPLIES	400	417	3,000	500	1,000
524-6203	REPAIR/MAINT SUPPLIES	1,084	1,239	459	949	0
524-6204	SMALL TOOLS & EQUIPMENT	4,398	974	49	49	0
524-6205	POSTAGE	46	255	200	200	250
524-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	879	-64	976	976	500
524-6207	FUEL	314	743	100	150	0
524-6208	COMPUTER SOFTWARE	301	917	720	720	500
524-6209	GIS SUPPLIES	0	383	5,000	1,511	1,500
TOTAL SUPPLIES		8,805	6,097	11,704	6,255	4,950
<u>CONTRACTUAL SERVICES</u>						
524-6300	PROFESSIONAL SERVICES	132,325	174,002	48,000	35,000	25,000
524-6301	COMMUNICATION	1,687	1,643	3,725	4,140	3,800
524-6302	TRAVEL & TRAINING	1,026	3,233	5,800	2,920	3,000
524-6303	ADVERTISING	0	0	0	0	0
524-6304	PRINTING & BINDING	318	293	7,200	7,200	700
524-6305	ELECTRICITY	0	907	700	3,705	0
524-6308	REPAIR & MAINTENANCE	97	25	2,059	2,289	2,100
524-6309	RENTALS	930	279	0	0	2,700
524-6310	CONTRACTUAL SERVICES	25,533	31,014	18,320	21,750	1,000
524-6312	GIS PROFESSIONAL SERVICES	9,235	2,682	5,274	4,000	4,550
524-6399	MISCELLANEOUS	499	435	0	0	0
TOTAL CONTRACTUAL SERVICES		171,649	214,512	91,078	81,004	42,850
<u>CAPITAL OUTLAY</u>						
524-6504	MACHINERY & EQUIPMENT	0	7,824	0	0	0
524-6510	FURNITURE & FIXTURES	236	19,798	0	0	0
TOTAL CAPITAL OUTLAY		236	27,622	0	0	0
TOTAL EXPENDITURES		282,423	452,245	332,131	305,616	256,556

*INCLUDES AMENDMENTS.

STREET DEPARTMENT (532)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Streets and Drainage

DEPARTMENT PURPOSE:

The City of Athens Street and Drainage Department is responsible for the replacement, repair and preventive maintenance of streets throughout the City. This is accomplished by reducing pavement deterioration with proper maintenance techniques. Additional functions of the department include minimizing hazardous roadway conditions, street sweeping, traffic signal and sign management, performing drainage work and routine maintenance, and responding to citizen requests for service. The department also responds to emergencies and weather-related events as needed, to assure safe conditions for citizens and motorists.

DEPARTMENTAL OBJECTIVES:

- Perform annual street paving and reconstruction program.
- Level up and seal coat streets each year as part of a multi-year capital improvement plan.
- Increase knowledge through training of assigned personnel in public works and traffic standards by attending seminars and public works training opportunities.
- Investigate and respond to citizen requests and respond to roadway emergencies.
- Patch potholes and utility cuts in streets in a timely manner.
- Maintain efficiency in replacing or repairing signs.
- Sweep City streets routinely and at a higher frequency during periods of increased street litter; coordinate sweeping of downtown streets with downtown events

DEPARTMENT NAME: STREETS & DRAINAGE
 DEPARTMENT NUMBER: 532

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	408,575	435,041	441,109	451,390	442,532	455,162	424,040	422,252
SUPPLIES	135,385	137,983	138,750	107,463	106,551	119,820	104,820	114,820
CONTRACTUAL SERVICES	445,413	402,281	235,920	246,949	239,807	230,953	228,453	252,450
CAPITAL IMPROVEMENTS	211,937	159,484	209,668	512,105	652,488	410,000	410,000	350,000
TOTAL EXPENSE	1,201,310	1,134,788	1,025,448	1,317,908	1,441,377	1,215,935	1,167,313	1,139,522

PERSONNEL

POSITION CLASSIFICATION	TOTAL
Street Superintendent	1
Street Foreman	1
Equipment Operator II	1
Equipment Operator I	1
Street Maintenance Technician	4
TOTAL FTE:	8

**CITY OF ATHENS
STREETS & DRAINAGE EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
532-6100	LONGEVITY	3,718	3,466	2,438	2,438	2,016
532-6101	SALARIES	283,339	284,042	275,496	255,500	263,446
532-6102	OVERTIME	2,824	3,341	4,120	4,120	3,800
532-6103	FICA	20,838	20,596	23,000	21,470	21,278
532-6104	GROUP INSURANCE	54,974	53,737	50,915	50,915	58,083
532-6105	RETIREMENT	64,827	60,127	66,000	61,000	48,620
532-6106	WORKERS COMPENSATION	16,560	15,733	15,466	14,830	16,124
532-6109	CERTIFICATE PAY	721	243	1,900	1,900	0
532-6110	VACATION BUY BACK	0	0	3,600	0	5,103
532-6111	ACCRUED VACATION PAYOUT	361	602	6,608	6,608	0
532-6113	HOLIDAY PREMIUM PAY	32	45	0	0	0
532-6114	ACCRUED COMP TIME PAYOUT	3,196	0	4,869	4,869	0
532-6117	SICK BUYBACK	0	0	0	0	3,062
532-6143	CELL PHONE ALLOWANCE	0	600	750	390	720
TOTAL PERSONNEL SERVICES		451,390	442,532	455,162	424,040	422,252
<u>SUPPLIES</u>						
532-6201	OFFICE SUPPLIES	285	430	400	400	400
532-6202	OPERATING SUPPLIES	13,773	12,361	14,000	14,000	14,000
532-6203	REPAIR/MAINT SUPPLIES	64,494	61,842	66,000	51,000	61,000
532-6204	SMALL TOOLS & EQUIPMENT	4,906	3,717	8,000	8,000	8,000
532-6205	POSTAGE	16	23	20	20	20
532-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	0	150	150	150
532-6207	FUEL	23,950	28,096	31,000	31,000	31,000
532-6208	COMPUTER SOFTWARE	38	80	250	250	250
TOTAL SUPPLIES		107,463	106,551	119,820	104,820	114,820
<u>CONTRACTUAL SERVICES</u>						
532-6300	PROFESSIONAL SERVICES	25	44,984	0	0	20,000
532-6301	COMMUNICATION	1,665	1,886	2,700	2,700	2,700
532-6302	TRAVEL & TRAINING	901	0	500	500	1,500
532-6305	ELECTRICITY	223,728	158,346	200,000	200,000	200,000
532-6308	REPAIR & MAINTENANCE	18,139	29,378	17,000	14,500	20,000
532-6309	RENTALS	1,846	2,978	4,000	4,000	4,000
532-6310	CONTRACTUAL SERVICES	645	2,234	3,500	3,500	4,000
532-6399	MISCELLANEOUS	0	0	3,253	3,253	250
TOTAL CONTRACTUAL SERVICES		246,949	239,807	230,953	228,453	252,450
<u>CAPITAL OUTLAY</u>						
532-6504	MACHINERY & EQUIPMENT	63,928	46,769	0	0	0
532-6506	VEHICLES	77,237	34,437	0	0	0
532-6520	PUBLIC FACILITIES:ROADS	370,941	571,281	410,000	410,000	350,000
532-6521	PUBLIC FACILITIES:SIDEWALKS	0	0	0	0	0
TOTAL CAPITAL OUTLAY		512,105	652,488	410,000	410,000	350,000
TOTAL EXPENDITURES		1,317,908	1,441,377	1,215,935	1,167,313	1,139,522

*INCLUDES AMENDMENTS.

PARKS DEPARTMENT (534)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Parks

DEPARTMENT PURPOSE:

The City of Athens Parks and Recreation Department provides diverse, year-round leisure opportunities through the preservation of open space, park settings, and play amenities for the citizens of Athens with the intent of improving the overall quality of life in Athens. The department strives to maintain parks in a superior condition and work with public and private entities to provide resources to develop and maintain parks and open spaces.

DEPARTMENTAL OBJECTIVES:

- Advance of the overall appearance of the City's parkland, major municipal sites, and general areas throughout the City of Athens.
- Apply safe design principles to make parks safer and to increase citizen usage.
- Encourage and provide multiple opportunities for citizens to provide input in the development, maintenance, and operation of the City's parks and open space system.
- Seek out and develop other funding mechanisms to help supplement the City's constrained funding resources, especially in the form of grants and public-private partnerships.
- Improve the quality of operations and maintenance through continued evaluation of the Parks Departments current operations and utilization of private resources where feasible and appropriate.
- Maintain ongoing training in playground safety standards and conduct routine playground safety inspections.

DEPARTMENT NAME: **PARKS**
 DEPARTMENT NUMBER: **534**

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	248,220	258,424	246,514	375,760	385,620	420,711	412,380	412,674
SUPPLIES	39,495	38,756	33,261	42,560	55,442	46,610	50,591	50,620
CONTRACTUAL SERVICES	63,527	61,052	58,974	92,766	75,616	242,186	242,361	110,950
CAPITAL IMPROVEMENTS	34,397		9,975	475,595	118,173	110,000	110,000	
TOTAL EXPENSE	385,638	358,232	348,723	986,680	634,851	819,507	815,332	574,244

PERSONNEL

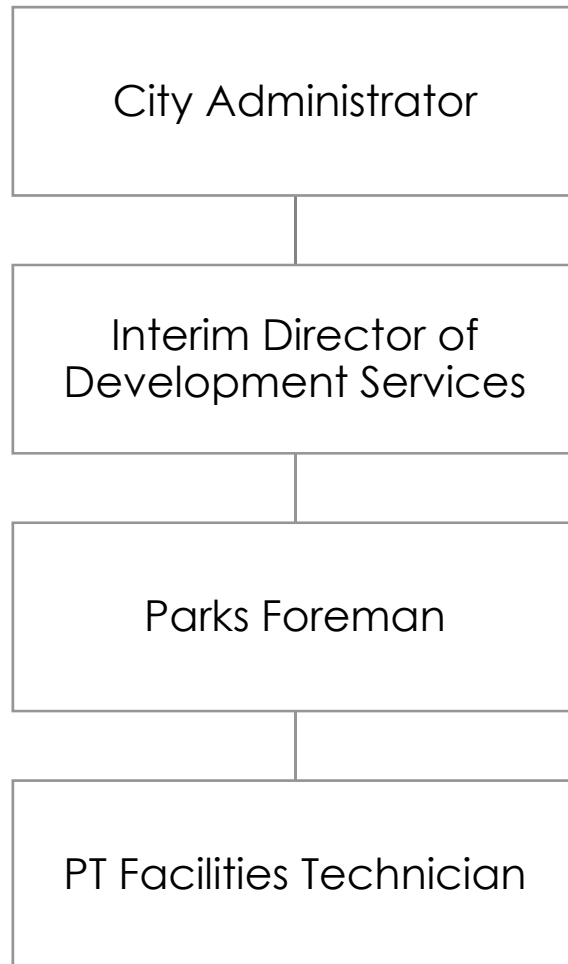
POSITION CLASSIFICATION	TOTAL
Parks Superintendent	1
Parks Foreman	0.33
Equipment Operator I	1
Parks Maintenance Technician	4
Parks Laborer	1
Parks Laborer (2 Seasonal @ .5)	1
TOTAL FTE:	8.33

**CITY OF ATHENS
PARKS EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
534-6100	LONGEVITY	2,424	2,314	2,700	2,700	2,432
534-6101	SALARIES	239,328	248,881	260,051	260,051	257,986
534-6102	OVERTIME	880	6,589	6,098	6,098	6,400
534-6103	FICA	18,035	19,437	21,300	21,300	21,147
534-6104	GROUP INSURANCE	52,505	47,461	56,445	52,445	60,373
534-6105	RETIREMENT	53,375	52,456	61,100	61,100	48,320
534-6106	WORKERS COMPENSATION	6,295	5,889	4,582	4,582	6,401
534-6109	CERTIFICATE PAY	1,245	1,302	3,260	3,260	1,800
534-6110	VACATION BUY BACK	491	116	4,800	469	4,659
534-6111	ACCRUED VACATION PAYOUT	1,060	786	0	0	0
534-6117	SICK BUYBACK	0	0	0	0	2,795
534-6143	CELL PHONE ALLOWANCE	120	390	375	375	360
TOTAL PERSONNEL SERVICES		375,760	385,620	420,711	412,380	412,674
<u>SUPPLIES</u>						
534-6201	OFFICE SUPPLIES	281	98	400	400	400
534-6202	OPERATING SUPPLIES	5,186	6,887	5,800	5,821	5,800
534-6203	REPAIR/MAINT SUPPLIES	20,673	29,409	19,500	19,500	20,000
534-6204	SMALL TOOLS & EQUIPMENT	4,558	5,519	7,500	7,500	11,000
534-6205	POSTAGE	0	1	10	10	20
534-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	260	0	150	150	150
534-6207	FUEL	11,583	13,447	13,000	17,210	13,000
534-6208	COMPUTER SOFTWARE	19	80	250	0	250
TOTAL SUPPLIES		42,560	55,442	46,610	50,591	50,620
<u>CONTRACTUAL SERVICES</u>						
534-6301	COMMUNICATION	1,455	1,553	2,250	2,250	2,250
534-6302	TRAVEL & TRAINING	260	2,473	3,750	3,750	2,000
534-6303	ADVERTISING	0	0	0	0	0
534-6305	ELECTRICITY	57,989	44,493	58,900	58,900	62,000
534-6306	NATURAL GAS	636	702	900	900	900
534-6308	REPAIR & MAINTENANCE	26,776	16,138	15,000	15,000	20,000
534-6309	RENTALS	3,158	4,529	4,500	4,500	4,500
534-6310	CONTRACTUAL SERVICES	512	2,670	2,600	3,025	18,900
534-6311	OTHER PROFESSIONAL SERVICES	1,870	0	0	0	0
534-6312	PROFESSIONAL DUES	75	0	150	150	150
534-6398	GRANT EXPENSES	0	3,057	153,886	153,886	0
534-6399	MISCELLANEOUS	36	0	250	0	250
TOTAL CONTRACTUAL SERVICES		92,766	75,616	242,186	242,361	110,950
<u>CAPITAL OUTLAY</u>						
534-6502	BUILDINGS	352,813	13,891	0	0	0
534-6503	IMPR.OTHER THAN BUILDINGS	45,321	72,510	100,000	100,000	0
534-6504	MACHINERY & EQUIPMENT	77,461	10,350	10,000	10,000	0
534-6506	VEHICLES	0	21,422	0	0	0
TOTAL CAPITAL OUTLAY		475,595	118,173	110,000	110,000	0
TOTAL EXPENDITURES		986,680	634,851	819,507	815,332	574,244

*INCLUDES AMENDMENTS.

CAIN CENTER
DEPARTMENT (535)



DEPARTMENT NAME: CAIN CENTER
 DEPARTMENT NUMBER: 535

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES								175,273
SUPPLIES								
CONTRACTUAL SERVICES								13,468
CAPITAL IMPROVEMENTS								
TOTAL EXPENSE	0	0	0	0	0	0	0	188,741

PERSONNEL

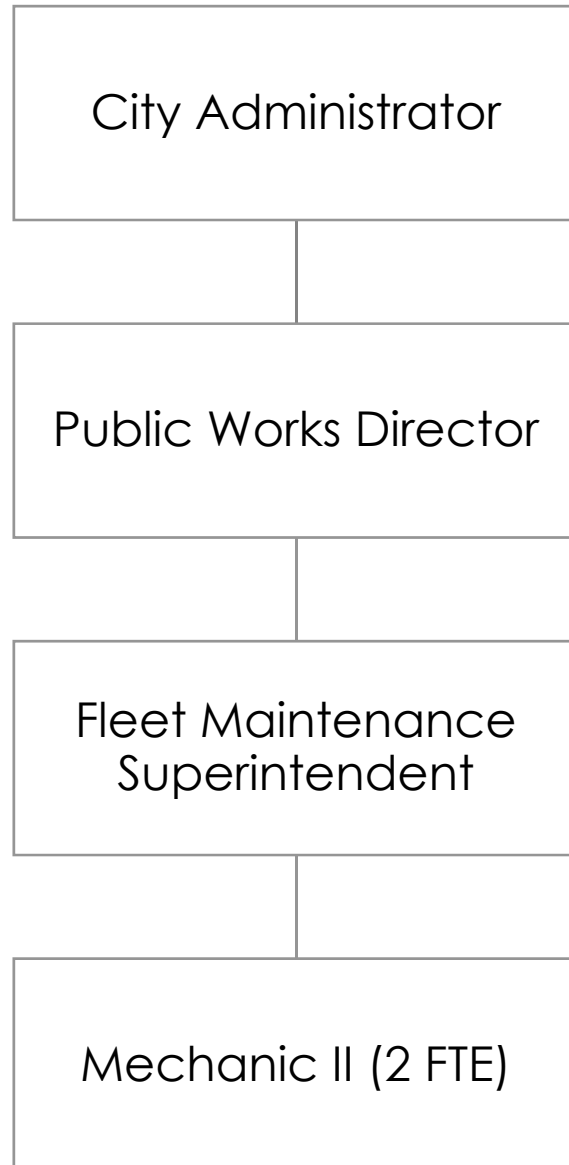
POSITION CLASSIFICATION	TOTAL
Interim Director of Development Services	1
Parks Foreman	0.67
PT Facilities Technician	0.33
TOTAL FTE:	2.00

**CITY OF ATHENS
CAIN CENTER EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
535-6100	LONGEVITY	0	0	0	0	639
535-6101	SALARIES	0	0	0	0	119,201
535-6103	FICA	0	0	0	0	9,663
535-6104	GROUP INSURANCE	0	0	0	0	13,946
535-6105	RETIREMENT	0	0	0	0	24,172
535-6106	WORKERS COMPENSATION	0	0	0	0	1,179
535-6110	VACATION BUYBACK	0	0	0	0	2,095
535-6117	SICK BUYBACK	0	0	0	0	1,257
535-6141	CAR ALLOWANCE	0	0	0	0	3,000
535-6143	CELL PHONE ALLOWANCE	0	0	0	0	120
TOTAL PERSONNEL SERVICES		0	0	0	0	175,273
<u>CONTRACTUAL SERVICES</u>						
535-6301	COMMUNICATION	0	0	0	0	1,417
535-6305	ELECTRICITY	0	0	0	0	10,000
535-6306	NATURAL GAS	0	0	0	0	667
535-6308	REPAIR & MAINTENANCE	0	0	0	0	1,384
TOTAL CONTRACTUAL SERVICES		0	0	0	0	13,468
TOTAL EXPENDITURES		0	0	0	0	188,741

*INCLUDES AMENDMENTS.

FLEET MAINTENANCE
DEPARTMENT (538)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Fleet Maintenance

DEPARTMENT PURPOSE:

The City of Athens Fleet Maintenance Department is responsible for managing and maintaining the City vehicle and equipment fleets. The Fleet Management Division provides full-service management of the vehicles and equipment (purchase, maintenance, and disposal) used by all City departments and personnel. The department works to achieve extended usability and cost reduction of vehicles and equipment through preventative maintenance and thorough vehicle inspections.

DEPARTMENTAL OBJECTIVES:

- Routinely service and inspect vehicles to enhance safety and lower emergency repair frequency and cost
- Pursue ASE Certifications for all Fleet Maintenance Department staff.
- Continue to maintain shop productivity and operating cost at levels that compete ' favorably with the private section
- Utilize new data base resources to develop better analytical tools for cost-effective vehicle replacement optimization.
- Replace fleet vehicles at the most cost-effective point in their life cycles and lower overall equipment cost per unit of work accomplished over the service life of the vehicle

DEPARTMENT NAME: FLEET MAINTENANCE
 DEPARTMENT NUMBER: 538

EXPENSE SUMMARY

EXPENDITURE CATGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	182,047	181,113	146,958	158,918	157,987	173,902	174,760	167,121
SUPPLIES	6,594	9,113	12,724	14,303	15,846	12,760	12,874	15,220
CONTRACTUAL SERVICES	7,753	14,965	8,159	10,371	9,342	13,150	12,135	14,150
CAPITAL IMPROVEMENTS				23,150	15,151	11,964	11,964	
TOTAL EXPENSE	196,395	205,190	167,842	206,742	198,326	211,776	211,732	196,491

PERSONNEL

POSITION CLASSIFICATION	TOTAL
Fleet Maintenance Superintendent	1
Mechanic II	2
TOTAL FTE:	3

**CITY OF ATHENS
FLEET MAINTENANCE EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
538-6100	LONGEVITY	1,130	1,092	1,192	1,192	288
538-6101	SALARIES	100,929	103,710	109,669	109,669	108,032
538-6102	OVERTIME	120	98	0	11	0
538-6103	FICA	7,716	8,055	8,800	8,800	8,545
538-6104	GROUP INSURANCE	23,196	19,392	24,153	22,153	24,781
538-6105	RETIREMENT	22,625	21,921	25,100	25,100	19,525
538-6106	WORKERS COMPENSATION	2,355	1,862	1,951	1,951	2,568
538-6109	CERTIFICATE PAY	381	306	926	926	0
538-6110	VACATION BUY BACK	464	0	2,110	481	2,114
538-6111	ACCRUED VACATION PAYOUT	0	1,553	0	4,282	0
538-6113	HOLIDAY PREMIUM PAY	0	0	0	195	0
538-6117	SICK BUYBACK	0	0	0	0	1,268
TOTAL PERSONNEL SERVICES		158,918	157,987	173,902	174,760	167,121
<u>SUPPLIES</u>						
538-6201	OFFICE SUPPLIES	344	166	400	678	400
538-6202	OPERATING SUPPLIES	2,250	2,178	2,600	2,600	2,500
538-6203	REPAIR/MAINT SUPPLIES	3,944	2,392	1,900	1,900	2,400
538-6204	SMALL TOOLS & EQUIPMENT	3,183	8,318	5,000	5,036	7,500
538-6205	POSTAGE	0	0	10	10	20
538-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	0	150	150	150
538-6207	FUEL	2,951	1,251	1,200	1,000	2,000
538-6208	COMPUTER SOFTWARE	1,631	1,540	1,500	1,500	250
TOTAL SUPPLIES		14,303	15,846	12,760	12,874	15,220
<u>CONTRACTUAL SERVICES</u>						
538-6301	COMMUNICATION	1,199	1,004	1,400	1,400	1,400
538-6302	TRAVEL & TRAINING	599	1,524	900	599	1,500
538-6305	ELECTRICITY	2,297	1,364	2,400	1,900	2,400
538-6306	NATURAL GAS	1,513	1,914	3,000	3,000	2,500
538-6308	REPAIR & MAINTENANCE	3,216	511	2,000	2,000	2,500
538-6309	RENTALS	1,505	2,989	3,150	3,150	3,500
538-6310	CONTRACTUAL SERVICES	27	35	50	84	100
538-6399	MISCELLANEOUS	15	0	250	2	250
TOTAL CONTRACTUAL SERVICES		10,371	9,342	13,150	12,135	14,150
<u>CAPITAL OUTLAY</u>						
538-6504	MACHINERY & EQUIPMENT	23,150	15,151	11,964	11,964	0
TOTAL CAPITAL OUTLAY		23,150	15,151	11,964	11,964	0
TOTAL EXPENDITURES		206,742	198,326	211,776	211,732	196,491

*INCLUDES AMENDMENTS.

FIRE SERVICES
DEPARTMENT (546)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Fire Services

DEPARTMENT PURPOSE:

The Fire Department is responsible for providing emergency services designed to protect the lives and property of the community from the adverse effects of fire, sudden medical emergencies or exposure to dangerous conditions created either by man or nature through quality education and training with support from our city leaders.

DEPARTMENTAL OBJECTIVES:

- Athens Fire / Rescue will deliver comprehensive safety services of the highest quality.
- Athens Fire / Rescue will support and maintain a safe, healthy, well-trained, and high-performing workforce.
- Athens Fire / Rescue will provide a high-quality first responder service as part of an integrated emergency medical care system. Athens Fire / Rescue will serve as a community resource for life-safety knowledge and information about the Department's services.
- Athens Fire / Rescue will attract and retain a qualified and diverse workforce.
- Recognize and scale to changing budgetary, fiscal, and regulatory conditions.
- Cultivate and strengthen relationships with stakeholders.

DEPARTMENT NAME: **FIRE SERVICES**
 DEPARTMENT NUMBER: **546**

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	2,148,378	2,225,962	2,246,353	2,373,708	2,343,927	2,478,599	2,469,704	2,415,779
SUPPLIES	61,716	75,952	47,378	78,472	61,151	76,080	80,303	94,480
CONTRACTUAL SERVICES	94,361	95,884	104,335	120,404	91,619	131,975	154,870	117,400
LONG-TERM DEBT						101,101	101,101	
CAPITAL IMPROVEMENTS	22,319		35,414	48,970	89,665	180,459	180,459	
OPERATING TRANSFERS		1		(9,028)				
Total Expense	2,326,773	2,397,799	2,433,479	2,612,526	2,586,362	2,968,214	2,986,437	2,627,659

PERSONNEL

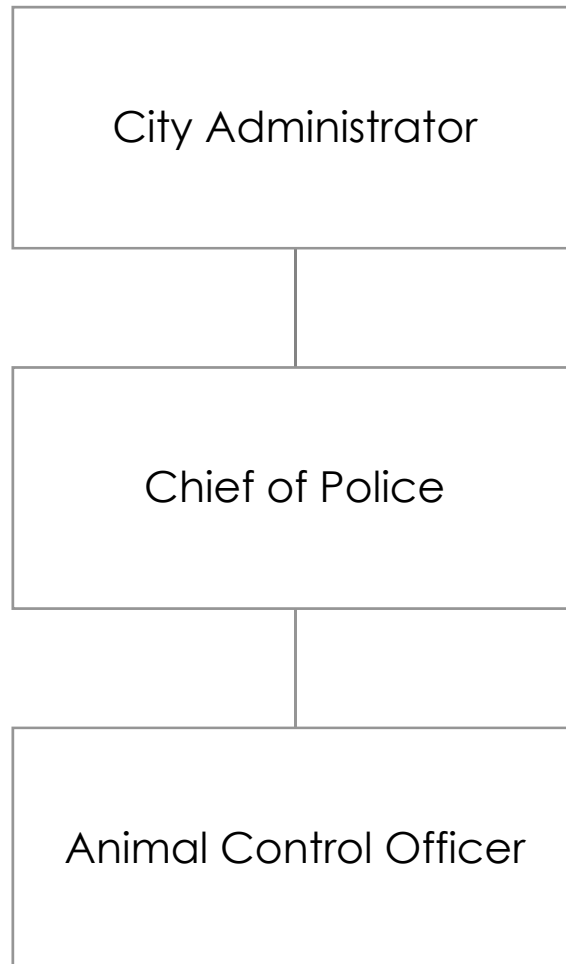
POSITION CLASSIFICATION	TOTAL
Fire Chief	1
Assistant Fire Chief	1
Battalion Chief/Fire Marshall	1
Fire Captain	3
Fire Lieutenant	3
Firefighter	18
TOTAL FTE:	27

**CITY OF ATHENS
FIRE SERVICES EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
546-6100	LONGEVITY	11,060	11,074	11,342	10,816	11,904
546-6101	SALARIES	1,452,475	1,460,380	1,452,221	1,447,221	1,490,637
546-6102	OVERTIME	38,267	43,698	55,893	55,893	59,000
546-6103	FICA	120,957	121,936	132,300	132,300	131,708
546-6104	GROUP INSURANCE	193,085	186,391	200,370	200,370	225,247
546-6105	RETIREMENT	366,000	340,712	380,400	380,400	303,540
546-6106	WORKERS COMPENSATION	28,065	26,507	27,875	27,875	33,616
546-6108	STEPUP PAY	3,408	6,424	10,824	10,824	13,514
546-6109	CERTIFICATE PAY	48,895	36,239	40,544	40,544	42,180
546-6110	VACATION BUY BACK	2,138	2,389	10,000	1,514	2,000
546-6111	ACCRUED VACATION PAYOUT	9,984	9,323	9,321	11,049	0
546-6112	ACCRUED SICK LEAVE PAYOUT	26,267	0	27,458	57,549	0
546-6113	HOLIDAY PREMIUM PAY	64,032	69,199	89,815	60,000	65,000
546-6114	ACCRUED COMP TIME PAYOUT	7,857	1,127	1,473	5,035	0
546-6116	ASSIGNMENT PAY	0	17,413	16,764	16,764	21,554
546-6117	SICK BUYBACK	0	0	0	0	13,000
546-6142	FITNESS ASSESSMENT	0	8,235	9,000	8,920	0
546-6143	CELL PHONE ALLOWANCE	1,220	2,880	3,000	2,630	2,880
TOTAL PERSONNEL SERVICES		2,373,708	2,343,927	2,478,599	2,469,704	2,415,779
<u>SUPPLIES</u>						
546-6201	OFFICE SUPPLIES	1,536	1,341	1,330	1,330	1,530
546-6202	OPERATING SUPPLIES	36,078	7,450	9,200	9,200	11,500
546-6202	PPE GEAR	0	8,913	20,800	27,000	25,000
546-6202	UNIFORMS	0	0	0	0	9,000
546-6202	BOOTS	0	0	0	0	2,700
546-6203	REPAIR/MAINT SUPPLIES	11,189	11,486	15,000	13,000	12,000
546-6204	SMALL TOOLS & EQUIPMENT	16,012	14,916	10,500	10,500	12,000
546-6205	POSTAGE	129	120	250	250	250
546-6206	SUBSCRIPTIONS, BOOKS, PERIODICAL	342	583	1,000	1,023	2,000
546-6207	FUEL	11,608	13,496	13,000	13,000	15,000
546-6208	COMPUTER SOFTWARE	1,579	2,845	5,000	5,000	3,500
TOTAL SUPPLIES		78,471	61,151	76,080	80,303	94,480
<u>CONTRACTUAL SERVICES</u>						
546-6300	PROFESSIONAL SERVICES	358	0	0	35	1,000
546-6301	COMMUNICATION	24,234	17,097	24,000	24,000	20,000
546-6302	TRAVEL & TRAINING	11,114	11,422	16,500	18,382	22,500
546-6303	ADVERTISING	0	0	0	0	500
546-6304	PRINTING AND BINDING	158	281	475	475	400
546-6305	ELECTRICITY	15,604	9,006	10,300	11,800	12,000
546-6306	NATURAL GAS	2,981	3,828	4,000	4,000	5,000
546-6308	REPAIR & MAINTENANCE	28,843	12,694	54,000	72,900	19,000
546-6308	EQUIPMENT TESTING	0	5,936	8,000	8,000	8,000
546-6309	RENTALS	3,135	2,533	1,400	2,130	2,000
546-6310	CONTRACTUAL SERVICES	3,396	553	1,000	1,000	17,000
546-6312	PROFESSIONAL DUES	3,149	5,870	7,000	5,733	7,000
546-6399	MISCELLANEOUS	27,431	22,400	5,300	6,415	3,000
TOTAL CONTRACTUAL SERVICES		120,404	91,619	131,975	154,870	117,400
<u>LONG-TERM DEBT</u>						
546-6420	CAPITAL LEASES - NOTES	0	0	91,112	91,112	0
546-6430	CAPITAL LEASES - INTEREST	0	0	9,989	9,989	0
TOTAL LONG-TERM DEBT		0	0	101,101	101,101	0
<u>CAPITAL OUTLAY</u>						
546-6503	IMPR. OTHER THAN BUILDINGS	0	89,665	83,970	83,970	0
546-6504	MACHINERY & EQUIPMENT	48,970	0	0	0	0
546-6506	VEHICLES	0	0	96,489	96,489	0
TOTAL CAPITAL OUTLAY		48,970	89,665	180,459	180,459	0
<u>OPERATING TRANSFERS</u>						
546-6650	OPERATING TRF. FUND 50	(9,028)	0	0	0	0
TOTAL OPERATING TRANSFERS		(9,028)	0	0	0	0
TOTAL EXPENDITURES		2,612,525	2,586,362	2,968,214	2,986,437	2,627,659

*INCLUDES AMENDMENTS.

ANIMAL CONTROL
DEPARTMENT (549)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Animal Control

DEPARTMENT PURPOSE:

To assess, monitor and humanely control situations involving animals and animal-related complaints.

DEPARTMENTAL OBJECTIVES:

- To provide rabies control through reporting of all animal bite incidents to the proper State authority.
- Impoundment of animals running at large within the city limits.
- Retrieve surrendered domestic animals that can no longer be cared for by the owner.
- Quarantine biting animals according to State laws.

DEPARTMENT NAME: ANIMAL CONTROL
 DEPARTMENT NUMBER: 549

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	48,724	47,432	40,908	110,519	44,741	47,964	48,716	49,879
SUPPLIES	5,780	4,355	3,619	5,896	3,146	5,100	2,800	5,100
CONTRACTUAL SERVICES	32,572	31,631	53,296	206,257	52,810	66,840	63,356	66,840
CAPITAL IMPROVEMENTS	16,226							
TOTAL EXPENSE	103,302	83,419	97,823	322,671	100,697	119,904	114,872	121,819

PERSONNEL

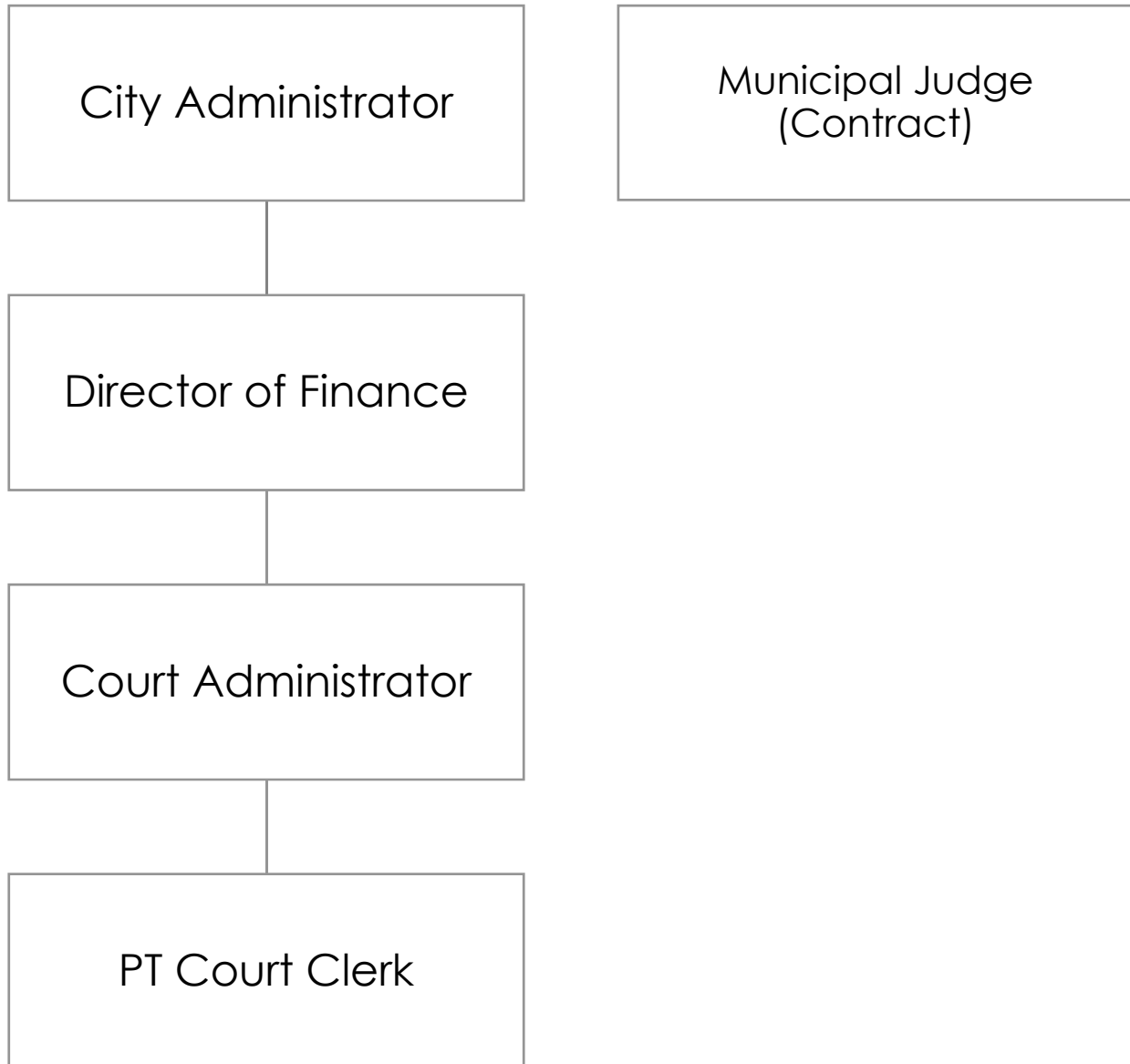
POSITION CLASSIFICATION	TOTAL
Animal Control Officer	1
TOTAL FTE:	1

**CITY OF ATHENS
ANIMAL CONTROL EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
549-6100	LONGEVITY	1,044	170	218	218	288
549-6101	SALARIES	72,323	28,948	28,644	29,810	30,652
549-6102	OVERTIME	10	0	500	108	500
549-6103	FICA	5,147	2,314	2,317	2,542	2,479
549-6104	GROUP INSURANCE	14,127	6,598	8,003	7,500	8,223
549-6105	RETIREMENT	16,285	5,980	6,593	6,850	5,664
549-6106	WORKERS COMPENSATION	987	732	767	767	1,114
549-6109	CERTIFICATE PAY	169	0	339	339	0
549-6110	VACATION BUY BACK	407	0	582	582	600
549-6113	HOLIDAY PREMIUM PAY	20	0	0	0	0
549-6117	SICK BUYBACK	0	0	0	0	360
TOTAL PERSONNEL SERVICES		110,519	44,741	47,964	48,716	49,879
<u>SUPPLIES</u>						
549-6201	OFFICE SUPPLIES	911	0	0	0	0
549-6202	OPERATING SUPPLIES	470	285	1,000	100	1,000
549-6203	REPAIR/MAINT SUPPLIES	367	945	1,300	200	1,300
549-6204	SMALL TOOLS & EQUIPMENT	357	0	500	0	500
549-6205	POSTAGE	2,233	0	0	0	0
549-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	0	0	0	0
549-6207	FUEL	1,519	1,915	2,300	2,500	2,300
549-6208	COMPUTER SOFTWARE	38	0	0	0	0
TOTAL SUPPLIES		5,896	3,146	5,100	2,800	5,100
<u>CONTRACTUAL SERVICES</u>						
549-6300	PROFESSIONAL SERVICES	2,425	260	600	1,125	600
549-6301	COMMUNICATION	72	0	0	0	0
549-6302	TRAVEL & TRAINING	1,105	(118)	500	0	500
549-6308	REPAIR & MAINTENANCE	25	0	300	0	300
549-6309	RENTALS	246	369	365	405	365
549-6310	CONTRACTUAL SERVICES	150,343	300	0	0	0
549-6312	PROFESSIONAL DUES	40	0	75	75	75
549-6313	AID TO OTH ORGANIZATIONS	52,000	52,000	65,000	61,751	65,000
TOTAL CONTRACTUAL SERVICES		206,257	52,810	66,840	63,356	66,840
TOTAL EXPENDITURES		322,671	100,697	119,904	114,872	121,819

*INCLUDES AMENDMENTS.

MUNICIPAL COURT
DEPARTMENT (550)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Municipal Court

DEPARTMENT PURPOSE:

Process violations of City ordinances, traffic citations, and misdemeanor arrests.

DEPARTMENTAL OBJECTIVES:

- Maintain accurate permanent records of all citations and payments thereof.
- Organize and administer fair and competent hearings and trials.
- Receive payments and keep accurate records of collections/fines.
- Prepare mandatory State reports and remittance information.

DEPARTMENT NAME: **MUNICIPAL COURT**
 DEPARTMENT NUMBER: 550

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	88,213	90,425	90,412	95,055	149,373	104,284	101,138	121,914
SUPPLIES	3,733	4,754	4,379	3,928	4,689	3,650	4,160	5,600
CONTRACTUAL SERVICES	11,455	11,184	12,561	15,498	9,722	10,273	10,795	14,700
CAPITAL IMPROVEMENTS								
TOTAL EXPENSE	103,401	106,364	107,353	114,481	163,783	118,207	116,093	142,214

PERSONNEL

POSITION CLASSIFICATION	TOTAL
Municipal Judge (Contract)	0.5
Court Administrator	1
PT Court Clerk	0.5
TOTAL FTE:	2

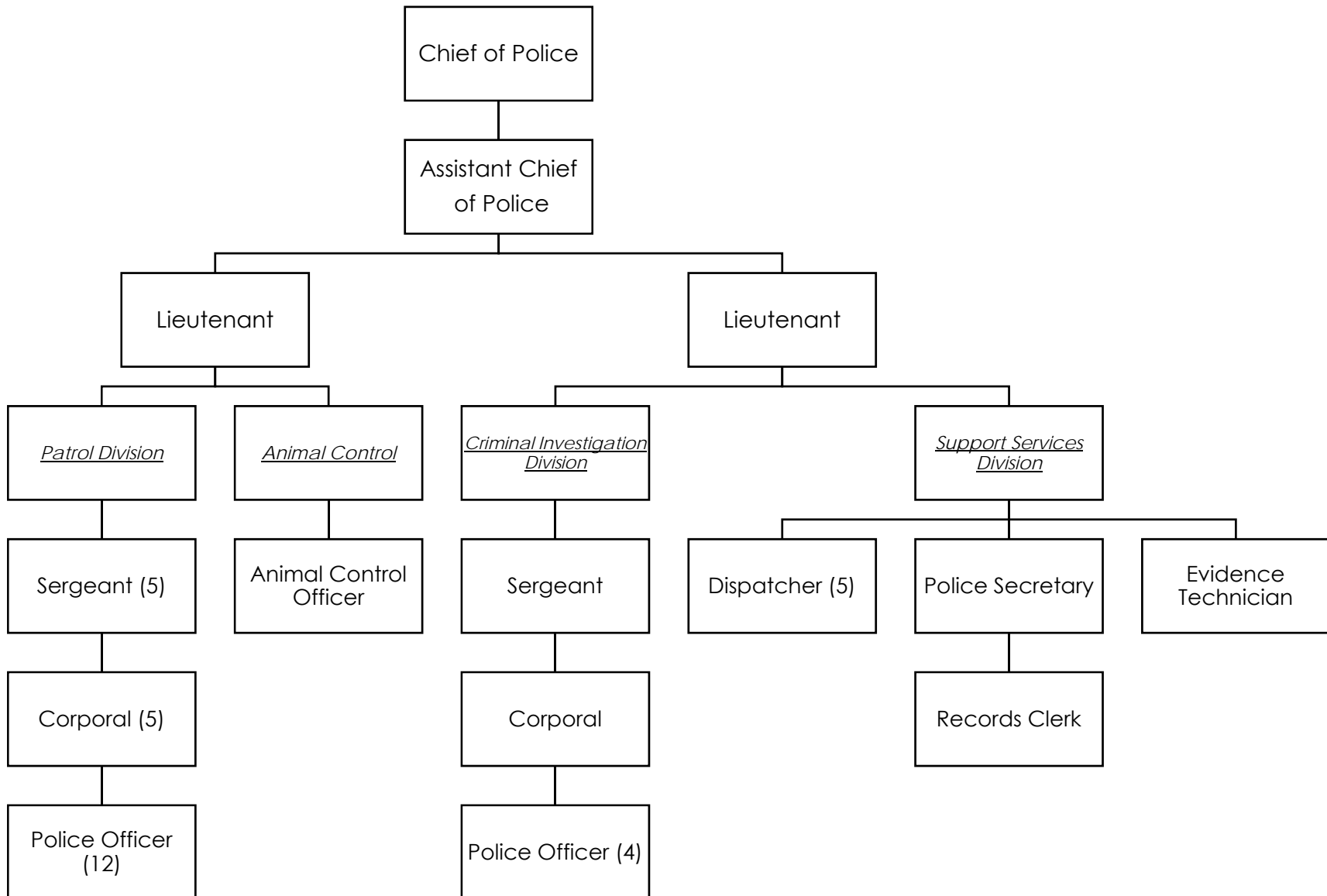
**CITY OF ATHENS
MUNICIPAL COURT EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
550-6100	LONGEVITY	918	1,508	768	768	768
550-6101	SALARIES	44,288	79,434	43,210	43,210	44,273
550-6102	OVERTIME	226	197	1,408	1,408	900
550-6103	FICA	5,022	7,601	5,600	5,600	6,932
550-6104	GROUP INSURANCE	7,106	12,248	9,706	10,941	8,298
550-6105	RETIREMENT	10,221	17,143	16,100	11,750	15,840
550-6106	WORKERS COMPENSATION	260	156	148	148	224
550-6109	CERTIFICATE PAY	169	0	493	493	0
550-6110	VACATION BUY BACK	845	2,511	850	820	851
550-6111	ACCRUED VACATION PAYOUT	0	2,575	0	0	0
550-6117	SICK BUYBACK	0	0	0	0	511
550-6120	SALARIES (PARTTIME)	26,000	26,000	26,000	26,000	43,316
TOTAL PERSONNEL SERVICES		95,055	149,373	104,284	101,138	121,914
<u>SUPPLIES</u>						
550-6201	OFFICE SUPPLIES	1,095	1,696	1,400	1,500	1,500
550-6203	REPAIR/MAINT SUPPLIES	0	8	0	0	0
550-6204	SMALL TOOLS & EQUIPMENT	267	0	100	110	1,700
550-6205	POSTAGE	1,827	2,735	2,000	2,400	2,000
550-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	157	50	150	150	200
550-6208	COMPUTER SOFTWARE	582	200	0	0	200
TOTAL SUPPLIES		3,928	4,689	3,650	4,160	5,600
<u>CONTRACTUAL SERVICES</u>						
550-6300	PROFESSIONAL SERVICES	2,778	78	750	750	500
550-6301	COMMUNICATION	1,518	1,105	1,000	1,000	1,500
550-6302	TRAVEL & TRAINING	796	832	1,500	1,500	2,000
550-6308	REPAIR & MAINTENANCE	7,456	6,953	5,000	5,375	7,500
550-6309	RENTALS	360	519	1,300	1,445	0
550-6310	CONTRACTUAL SERVICES	1,924	100	523	625	2,800
550-6312	PROFESSIONAL DUES	160	120	100	100	300
550-6399	MISCELLANEOUS	504	14	100	0	100
TOTAL CONTRACTUAL SERVICES		15,498	9,722	10,273	10,795	14,700
TOTAL EXPENDITURES		114,481	163,783	118,207	116,093	142,214

*INCLUDES AMENDMENTS.

POLICE SERVICES

DEPARTMENTS (551 - 554)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Police Services

DEPARTMENT PURPOSE:

To safeguard the lives and property of the people we serve, to reduce the incidence and fear of crime, and to enhance public safety while working with the community to improve the quality of life.

DEPARTMENTAL OBJECTIVES:

- To provide a safe and secure city.
- Fair and impartial enforcement of laws and ordinances within the framework of the United States Constitution.
- Maintain the highest levels of integrity, honesty, and public trust.
- Be responsive to the needs of our citizens and visitors.
- Foster strong police-community relationships.

DEPARTMENT NAME: **POLICE SERVICES**
 DEPARTMENT NUMBER: 551 - 554

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	2,479,163	2,531,597	2,635,090	2,795,335	2,585,374	2,899,205	2,840,895	3,066,903
SUPPLIES	113,687	112,945	155,028	111,337	105,991	123,569	115,555	123,250
CONTRACTUAL SERVICES	97,623	115,422	103,695	111,760	97,627	141,908	140,833	138,450
CAPITAL IMPROVEMENTS	33,850	40,025	160,888	185,431	294,895			
OPERATING TRANSFERS		5,980						25,200
TOTAL EXPENSE	2,724,322	2,805,969	3,054,700	3,203,863	3,083,888	3,164,682	3,097,283	3,353,803

PERSONNEL

POSITION CLASSIFICATION	TOTAL
Chief of Police	1
Assistant Police Chief	1
Lieutenant	2
Sergeant	6
Corporal	6
Police Officer	16
Police Secretary	1
Police Records Clerk	1
Dispatcher	5
Evidence Technician	1
TOTAL FTE:	40

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

**CITY OF ATHENS
POLICE ADMINISTRATION EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
551-6100	LONGEVITY	2,084	2,078	2,126	2,126	2,160
551-6101	SALARIES	190,433	188,999	189,000	189,000	196,384
551-6103	FICA	14,734	14,885	15,244	15,244	15,896
551-6104	GROUP INSURANCE	14,973	13,198	16,048	16,048	17,149
551-6105	RETIREMENT	44,130	40,900	43,379	43,379	36,322
551-6106	WORKERS COMPENSATION	2,500	3,566	0	0	5,234
551-6109	CERTIFICATE PAY	3,741	3,621	3,501	3,501	2,160
551-6110	VACATION BUY BACK	3,634	3,635	3,635	5,598	3,803
551-6113	HOLIDAY PREMIUM PAY	506	510	1,000	600	1,000
551-6117	SICK BUYBACK	0	0	0	0	2,282
TOTAL PERSONNEL SERVICES		276,735	271,392	273,934	275,496	282,390
<u>SUPPLIES</u>						
551-6201	OFFICE SUPPLIES	61	0	0	0	0
551-6202	OPERATING SUPPLIES	914	981	1,500	1,500	1,500
551-6203	REPAIR/MAINT SUPPLIES	77	555	1,080	1,526	1,000
551-6204	SMALL TOOLS & EQUIPMENT	906	711	1,000	1,000	1,000
551-6205	POSTAGE	39	0	0	0	0
551-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	303	875	1,314	1,314	1,000
551-6207	FUEL	1,335	1,341	1,800	1,800	1,800
551-6208	COMPUTER SOFTWARE	158	97	500	500	500
TOTAL SUPPLIES		3,793	4,559	7,194	7,640	6,800
<u>CONTRACTUAL SERVICES</u>						
551-6300	PROFESSIONAL SERVICES	0	600	1,000	1,000	1,000
551-6301	COMMUNICATION	1,711	1,420	1,800	1,000	1,800
551-6302	TRAVEL & TRAINING	4,008	2,817	4,000	4,000	4,000
551-6308	REPAIR/MAINTENANCE	43	4,601	1,000	500	1,000
551-6309	RENTALS	0	421	0	0	0
551-6312	PROFESSIONAL DUES	1,450	1,525	1,550	625	1,550
551-6399	MISCELLANEOUS	195	0	0	0	0
TOTAL CONTRACTUAL SERVICES		7,406	11,384	9,350	7,125	9,350
TOTAL EXPENDITURES		287,934	287,336	290,478	290,261	298,540

*INCLUDES AMENDMENTS.

**CITY OF ATHENS
POLICE INVESTIGATION EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
552-6100	LONGEVITY	2,624	2,204	2,254	2,254	2,640
552-6101	SALARIES	264,781	272,712	271,602	271,602	319,186
552-6101	RECRUITMENT BONUS	0	0	0	0	1,500
552-6102	OVERTIME	6,508	5,229	6,000	6,000	6,000
552-6103	FICA	23,393	21,945	23,288	23,288	27,197
552-6104	GROUP INSURANCE	34,865	40,022	38,501	38,501	50,102
552-6105	RETIREMENT	69,513	60,549	66,272	66,272	62,145
552-6106	WORKERS COMPENSATION	7,499	6,953	0	0	8,956
552-6108	STEP UP PAY	523	192	500	500	750
552-6109	CERTIFICATE PAY	2,011	3,120	5,111	5,111	3,840
552-6110	VACATION BUY BACK	898	1,916	5,273	1,792	2,500
552-6111	ACCRUED VACATION PAYOUT	6,388	0	0	0	0
552-6112	ACCRUED SICK LEAVE PAYOUT	22,995	0	0	0	0
552-6113	HOLIDAY PREMIUM PAY	326	540	1,301	1,900	1,000
552-6114	ACCRUED COMP TIME PAYOUT	69	0	0	0	0
552-6116	ASSIGNMENT PAY	9,450	8,850	12,375	12,375	14,400
552-6117	SICK BUYBACK	0	0	0	0	3,704
TOTAL PERSONNEL SERVICES		451,843	424,232	432,476	429,595	503,920
<u>SUPPLIES</u>						
552-6202	OPERATING SUPPLIES	938	1,418	2,500	2,500	2,500
552-6203	REPAIR/MAINT SUPPLIES	793	1,918	2,750	2,750	2,750
552-6204	SMALL TOOLS & EQUIPMENT	3,854	4,221	4,000	2,000	5,000
552-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	300	0	300	300	300
552-6207	FUEL	3,304	3,563	5,500	4,000	5,500
552-6208	COMPUTER SOFTWARE	0	0	0	0	0
TOTAL SUPPLIES		9,189	11,120	15,050	11,550	16,050
<u>CONTRACTUAL SERVICES</u>						
552-6300	PROFESSIONAL SERVICES	1,027	(981)	2,000	2,000	2,000
552-6301	COMMUNICATION	1,961	1,465	2,850	1,850	2,850
552-6302	TRAVEL & TRAINING	3,945	5,246	5,000	5,000	5,000
552-6308	REPAIR & MAINTENANCE	155	222	1,200	1,200	1,200
552-6310	CONTRACTUAL SERVICES	1,721	1,874	5,000	3,000	5,000
552-6312	PROFESSIONAL DUES	0	0	100	100	100
552-6399	MISCELLANEOUS	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		8,808	7,826	16,150	13,150	16,150
<u>CAPITAL OUTLAY</u>						
552-6506	VEHICLES	18,979	20,467	0	0	0
TOTAL CAPITAL OUTLAY		18,979	20,467	0	0	0
TOTAL EXPENDITURES		488,819	463,644	463,676	454,295	536,120

*INCLUDES AMENDMENTS.

**CITY OF ATHENS
POLICE PATROL EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
553-6100	LONGEVITY	8,530	7,678	7,654	7,654	8,208
553-6101	SALARIES	965,424	875,525	1,012,987	978,000	1,074,413
553-6101	RECRUITMENT BONUS	0	0	9,000	3,000	6,000
553-6102	OVERTIME	18,039	52,784	33,925	37,000	39,500
553-6103	FICA	75,931	72,570	91,500	88,824	92,669
553-6104	GROUP INSURANCE	126,535	108,177	143,910	138,910	173,415
553-6105	RETIREMENT	232,499	206,744	262,900	260,450	215,764
553-6106	WORKERS COMPENSATION	21,515	24,213	35,000	35,000	30,514
553-6108	STEP UP PAY	1,606	643	631	1,000	1,688
553-6109	CERTIFICATE PAY	11,168	9,015	14,889	14,889	9,600
553-6110	VACATION BUY BACK	2,740	4,017	10,000	645	5,000
553-6111	ACCRUED VACATION PAYOUT	0	1,881	5,702	5,702	0
553-6112	ACCRUED SICK LEAVE PAYOUT	0	5,459	25,658	25,658	0
553-6113	HOLIDAY PREMIUM PAY	45,569	43,937	64,053	64,053	50,000
553-6114	ACCRUED COMP TIME PAYOUT	0	56	8,535	8,535	0
553-6116	ASSIGNMENT PAY	5,000	4,550	4,800	4,800	4,800
553-6117	SICK BUYBACK	0	0	0	0	12,145
TOTAL PERSONNEL SERVICES		1,514,557	1,417,248	1,731,144	1,674,120	1,723,716
<u>SUPPLIES</u>						
553-6201	OFFICE SUPPLIES	0	0	0	0	0
553-6202	OPERATING SUPPLIES	12,593	25,029	20,000	20,000	20,000
553-6203	REPAIR/MAINT SUPPLIES	7,455	13,840	12,500	12,500	12,500
553-6204	SMALL TOOLS & EQUIPMENT	36,135	6,870	10,235	10,275	9,500
553-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	950	0	950	950	950
553-6207	FUEL	25,371	27,126	36,000	36,000	36,000
TOTAL SUPPLIES		82,504	72,866	79,685	79,725	78,950
<u>CONTRACTUAL SERVICES</u>						
553-6301	COMMUNICATION	4,078	4,325	5,000	5,000	5,400
553-6302	TRAVEL & TRAINING	1,780	10,168	9,000	9,000	9,000
553-6304	PRINTING & BINDING	0	0	0	0	0
553-6308	REPAIR & MAINTENANCE	24,262	10,910	15,150	15,150	15,150
553-6309	RENTALS	0	0	0	300	0
553-6310	CONTRACTUAL SERVICES	168	52	500	500	500
TOTAL CONTRACTUAL SERVICES		30,288	25,455	29,650	29,950	30,050
<u>CAPITAL OUTLAY</u>						
553-6504	MACHINERY & EQUIPMENT	30,782	0	0	0	0
553-6506	VEHICLES	117,452	223,257	0	0	0
553-6508	COMPUTER EQUIPMENT	18,218	0	0	0	0
TOTAL CAPITAL OUTLAY		166,452	223,257	0	0	0
<u>OPERATING TRANSFERS</u>						
553-6653	OPERATING TRANSFERS FUND 53	0	0	0	0	25,200
TOTAL OPERATING TRANSFERS		0	0	0	0	25,200
TOTAL EXPENDITURES		1,793,801	1,738,826	1,840,479	1,783,795	1,857,916

*INCLUDES AMENDMENTS.

**CITY OF ATHENS
POLICE SUPPORT SERVICES EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
554-6100	LONGEVITY	5,048	4,246	2,702	2,702	3,456
554-6101	SALARIES	312,622	296,753	278,668	278,668	348,383
554-6102	OVERTIME	7,708	12,898	12,000	12,500	12,500
554-6103	FICA	28,568	24,517	24,002	24,002	29,387
554-6104	GROUP INSURANCE	54,372	46,100	55,772	56,921	72,673
554-6105	RETIREMENT	84,245	67,774	68,126	70,880	67,149
554-6106	WORKERS COMPENSATION	2,291	471	815	815	3,517
554-6108	STEP UP PAY	235	33	150	150	150
554-6109	CERTIFICATE PAY	3,177	3,596	4,029	4,029	3,600
554-6110	VACATION BUY BACK	1,026	259	5,369	1,999	2,500
554-6111	ACCRUED VACATION PAYOUT	10,407	6,099	487	487	0
554-6112	ACCRUED SICK LEAVE PAYOUT	25,656	0	0	0	0
554-6113	HOLIDAY PREMIUM PAY	8,292	9,266	9,500	8,500	9,820
554-6114	ACCRUED COMP TIME PAY	8,554	489	31	31	0
554-6117	SICK BUYBACK	0	0	0	0	3,741
TOTAL PERSONNEL SERVICES		552,200	472,502	461,650	461,684	556,877
<u>SUPPLIES</u>						
554-6201	OFFICE SUPPLIES	6,443	8,917	8,000	8,000	8,000
554-6202	OPERATING SUPPLIES	1,826	2,738	4,000	4,000	4,000
554-6203	REPAIR/MAINT SUPPLIES	180	151	750	750	750
554-6204	SMALL TOOLS & EQUIPMENT	5,715	4,017	7,000	2,000	7,000
554-6205	POSTAGE	724	741	1,400	1,400	1,400
554-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	300	0	490	490	300
554-6208	COMPUTER SOFTWARE	665	880	0	0	0
TOTAL SUPPLIES		15,852	17,445	21,640	16,640	21,450
<u>CONTRACTUAL SERVICES</u>						
554-6300	PROFESSIONAL SERVICE	198	410	1,000	1,000	1,000
554-6301	COMMUNICATION	6,097	4,674	6,200	8,300	6,200
554-6302	TRAVEL & TRAINING	183	2,571	4,000	4,000	4,000
554-6303	ADVERTISING	0	36	0	0	0
554-6304	PRINTING & BINDING	882	1,113	1,500	1,500	1,500
554-6305	ELECTRICITY	4,206	2,756	3,500	3,500	0
554-6308	REPAIR & MAINTENANCE	34,269	23,432	45,000	45,000	45,000
554-6309	RENTALS	0	369	358	358	0
554-6310	CONTRACTUAL SERVICES	19,423	17,493	25,000	25,000	25,000
554-6312	PROFESSIONAL DUES	0	108	200	200	200
554-6399	MISCELLANEOUS	0	0	0	1,750	0
TOTAL CONTRACTUAL SERVICES		65,257	52,962	86,758	90,608	82,900
<u>CAPITAL OUTLAY</u>						
554-6504	MACHINERY & EQUIPMENT	0	40,111	0	0	0
554-6508	COMPUTER EQUIPMENT	0	11,060	0	0	0
TOTAL CAPITAL OUTLAY		0	51,172	0	0	0
TOTAL EXPENDITURES		633,309	594,081	570,048	568,932	661,227

*INCLUDES AMENDMENTS.

NON-DEPARTMENTAL (555)

No Staff– Managed by
Finance Dept

DEPARTMENT NAME: **NON-DEPARTMENTAL**
 DEPARTMENT NUMBER: 555

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES					1,000		205	24,085
SUPPLIES	2264	6107	2,266	558	10,997		250	
CONTRACTUAL SERVICES	149,579	158,194	186,452	270,229	366,041	428,678	445,678	302,504
LONG-TERM DEBT					(3,943)			
CAPITAL IMPROVEMENTS				6,899				
OPERATING TRANSFERS					9,028	200,000	200,000	100,000
RESERVES								
BAD DEBT EXPENSE				63,778	488,254			
TOTAL EXPENSE	151,843	164,301	188,718	341,464	871,377	628,678	646,133	426,589

PERSONNEL

POSITION CLASSIFICATION	TOTAL
None	-
TOTAL FTE:	-

**CITY OF ATHENS
NON-DEPARTMENTAL EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
555-6104	RETIREE INSURANCE	0	0	0	205	24,085
555-6106	INSURANCE	0	1,000	0	0	0
TOTAL PERSONNEL SERVICES		0	1,000	0	205	24,085
<u>SUPPLIES</u>						
555-6201	OFFICE SUPPLIES	308	1,011	0	250	0
555-6204	SMALL TOOLS AND EQUIPMENT	37	0	0	0	0
555-6206	SUBSCRIPTIONS, BOOKS,PERIOD.	156	156	0	0	0
555-6208	COMPUTER SOFTWARE	57	9,830	0	0	0
TOTAL SUPPLIES		558	10,997	0	250	0
<u>CONTRACTUAL SERVICES</u>						
555-6300	PROFESSIONAL SERVICES	93,508	126,352	90,000	105,000	102,400
555-6301	COMMUNICATIONS	0	16,183	15,000	15,000	15,600
555-6309	RENTALS	17,089	15,514	3,500	3,500	3,600
555-6310	CONTRACTUAL SERVICES	66,410	67,655	74,878	74,878	38,000
555-6311	OTHER PROFESSIONAL SERVICES	2,400	4,214	2,400	2,400	0
555-6313	AID TO OTHER ORGANIZATIONS	0	43,295	40,000	40,000	24,000
555-6314	INSURANCE	73,304	88,355	106,400	106,400	113,904
555-6317	SERVICE CHARGES	0	0	1,500	3,500	5,000
555-6399	MISCELLANEOUS	17,518	4,473	95,000	95,000	0
TOTAL CONTRACTUAL SERVICES		270,229	366,041	428,678	445,678	302,504
<u>MISCELLANEOUS OTHER</u>						
555-6476	BOND ISSUANCE COSTS	0	(3,943)	0	0	0
555-6502	BUILDINGS	6,899	0	0	0	0
555-6610	OPERATING TRANSFER10	0	9,028	0	0	0
555-6614	OPERATING TRANSFER14	0	0	200,000	200,000	100,000
555-6810	BAD DEBTS EXPENSE	63,778	488,254	0	0	0
TOTAL OTHER		70,677	493,339	200,000	200,000	100,000
TOTAL EXPENDITURES		341,464	871,377	628,678	646,133	426,589

*INCLUDES AMENDMENTS.



ENTERPRISE FUND

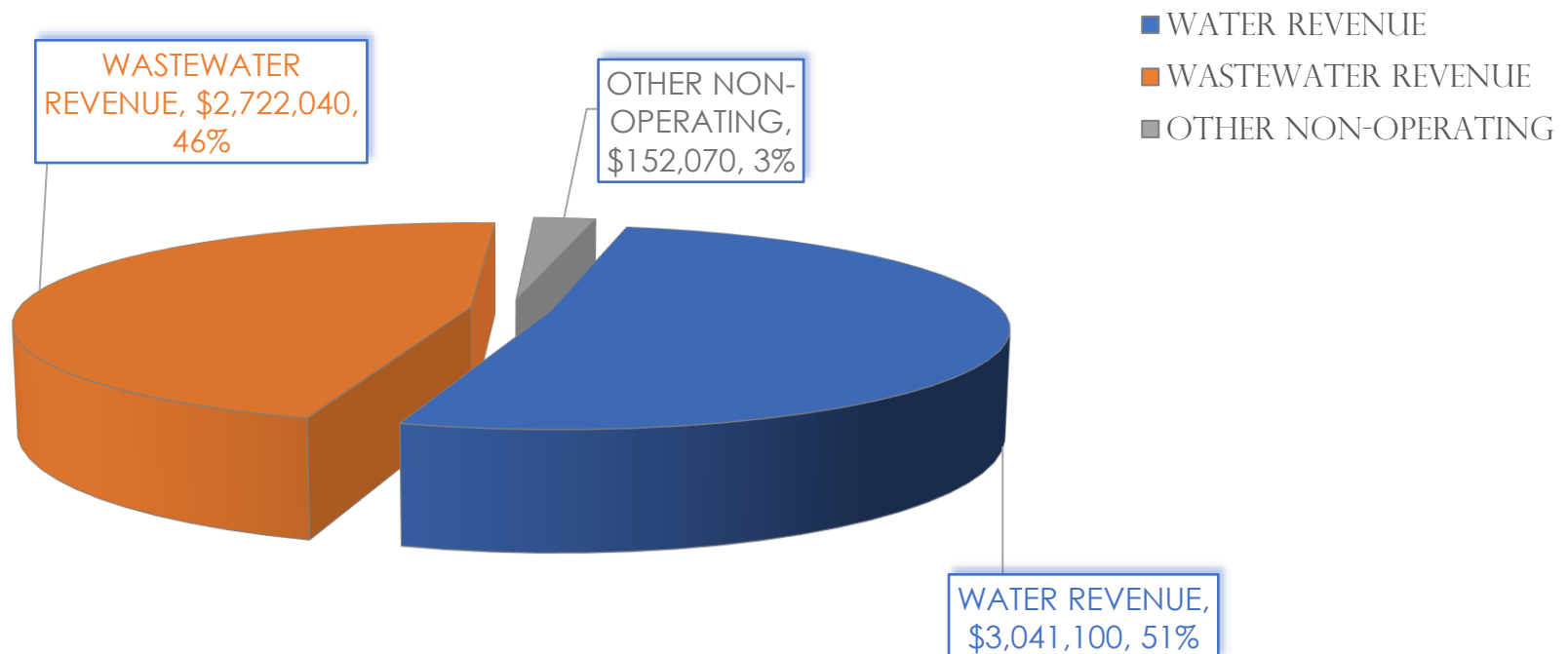
The Enterprise (Utility) Fund is used to account for operations of the City where the intent is to finance or recover, through the use or user charges, the costs of providing goods or services to the public on a continuing basis.

UTILITY FUND REVENUES

**CITY OF ATHENS
UTILITY FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>OPERATING INCOME</u>					
4461	WATER INCOME	2,880,173	2,756,812	2,921,694	2,943,695
4462	WATER TAP FEES	10,285	23,773	17,000	15,000
4463	WASTEWATER SERVICES	2,425,105	2,515,667	2,552,366	2,670,040
4468	BULK WATER SALES	14,028	10,411	10,000	10,000
4469	INSPECTION FEE	24,687	22,891	28,000	25,000
4469.1	TURN ON FEE/VACATION	300	390	500	425
4469.2	RECONNECT FEE	37,550	48,000	58,700	45,000
4471	SYSTEM FEES	500	1,210	1,400	980
4472	WASTEWATER TAP FEE	5,807	9,835	10,000	7,000
4475	DISPOSAL FEES/PERMITS	63,858	46,012	62,500	45,000
4499.1	RETURNED CK FEES	1,225	1,275	1,000	1,000
TOTAL OPERATING INCOME		5,463,519	5,436,276	5,663,160	5,763,140
<u>INTERGOVERNMENTAL RECEIPTS</u>					
4552	OPERATING TRANSFERS FUND 52	237,300	0	0	0
4631	AMWA CONTRACT FEES	7,000	0	0	0
4632	AMWA CONTRACT REVENUE	200,000	200,000	200,000	0
TOTAL INTERGOVERNMENTAL RECEIPTS		444,300	200,000	200,000	0
<u>REIMBURSING REVENUE</u>					
4710	WORKERS COMPENSATION REIM.	0	0	0	0
4711	OTHER INSURANCE REIMBURSEMENT	7,404	13,410	1,000	0
TOTAL REIMBURSING REVENUE		7,404	13,410	1,000	0
<u>OTHER NON-OPERATING REVENUE</u>					
4801	INTEREST EARNED	6,521	12,660	28,000	26,000
4802	DISCOUNTS EARNED	21,153	538	500	400
4803	PENALTY RECEIPTS	93,730	95,087	95,000	92,000
4815	NECHES COMPOST FACILITY SALES	16,175	19,965	17,688	15,670
4821	AUCTION PROCEEDS	0	0	0	0
4822	OTHER INSURANCE REIMBURSEMENTS	1,083	0	500	0
4830	COMMERCIAL NO PICK UP FEE	12,822	12,618	12,000	13,000
4898	CASH OVER/SHORT	(112)	(16)	0	0
4899	MISCELLANEOUS REVENUE	6,935	88,753	13,000	5,000
TOTAL NON-OPERATING REVENUE		158,307	229,605	166,688	152,070
GRAND TOTAL REVENUES		6,073,531	5,879,291	6,030,848	5,915,210

UTILITY FUND REVENUES 2018 - 2019 BUDGET



WATER, SEWER & GARBAGE RATES EFFECTIVE 10/1/2018

The following water and wastewater rates have been established for Residential and Commercial customers with minimum rate being based upon meter size as follows, per Ordinance #O-41-15, effective 9/1/15.

WATER RATES

All customers are charged a base rate that is dependent upon the size of their water meter. This base rate includes the first 2,000 gallons used by the property for each billing cycle.

Meter Size	Base Rate
3/4"	\$19.00
1"	\$30.40
1.5"	\$60.80
2"	\$91.20
3"	\$190.00
4"	\$304.00
6"	\$760.00
8"	\$1,140.00
10"	\$1,672.00

In addition to the base charge, customers are given a volume charge for each 1,000 gallons used above the first 2,000 gallons.

Volume	Rate
Each 1,000 gallons of usage	\$3.24

SEWER RATES

Sewer (or wastewater) billing is calculated based on water usage. Each property is charged a base rate for the first 2,000 gallons of water consumed, and a separate wastewater rate for each 1,000 gallons of water consumed.

Billing Type	Rate
Base rate (first 2,000 gallons)	\$20.00
Each 1,000 gallons of usage	\$6.07

While there is no maximum to the amount that commercial properties can be charged for sewer services, residential properties are capped at a maximum sewer charge of \$49.45.

BULK WATER RATES

Bulk water can be purchased from the City at a rate of \$9.30 per 1,000 gallons.

METER TEST FEE

1" or smaller meter	\$25.00
Larger than 1"	\$40.00

GARBAGE RATE SCHEDULE

The City's garbage and recycling services are contracted as a pass-through transaction with Republic Services. The rates below reflect charges as determined by Republic Services which are included on utility customers' water bills. These amounts are subsequently remitted to Republic Services.

RESIDENTIAL RATES

Monthly Charge	
1 Pick Up per Week	\$13.75
1 Additional Cart	\$1.00

COMMERCIAL RATES

COMMERCIAL HANDLOAD CART

Monthly Charge	
1 Pick Up per Week	\$23.55
2 Pick Ups per Week	\$37.85
Additional 95 Gallon Cart (Max 4 carts per address)	\$4.00 per Cart

COMPACTORS

Size	Rental	Haul Rate
30 Yard Compactor	Negotiable	664.47
40 Yard Compactor	Negotiable	684.05

VENTIPACK COMPACTORS

Size	Rental	Extra Lift
2 Yard	123.05	50.00
6 Yard	392.88	130.00

COMMERCIAL CONTAINER MATRIX

Size	1X	2X	3X	4X	5X	Extra
2 Yard	62.02	103.87	154.38	199.12	240.95	23.56
3 Yard	77.91	137.05	206.33	240.95	320.32	35.34
4 Yard	95.22	158.70	242.41	320.32	388.16	47.14
6 Yard	121.22	180.36	268.36	346.30	431.44	53.04
8 Yard	147.16	253.91	354.96	474.73	588.71	58.91

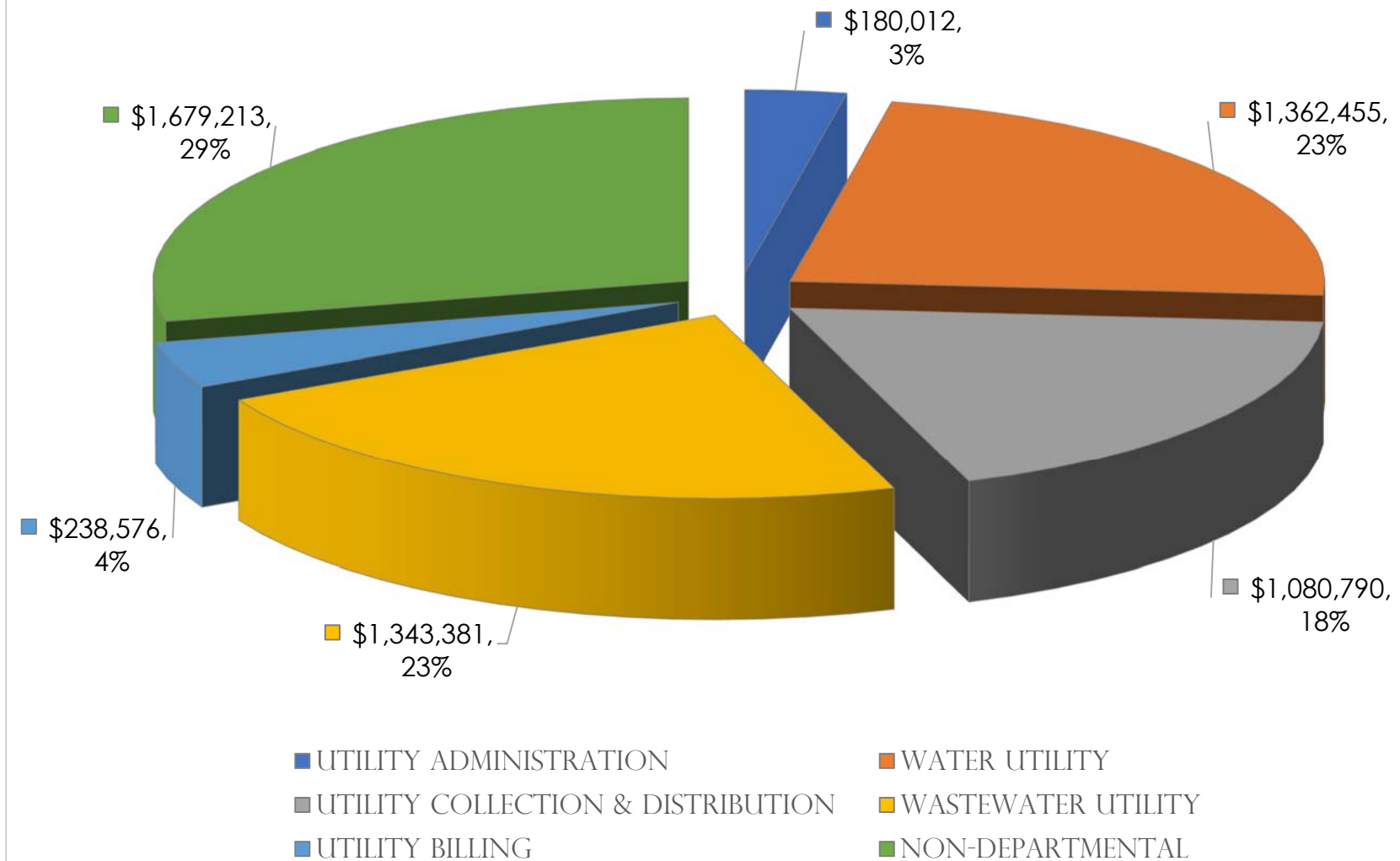
** \$5.00 Extra Monthly Charge for Locking Device on Dumpsters

INDUSTRIAL CONTAINER MATRIX - OPEN TOPS

Size	Rental	Haul
20 Yard	65.98	426.11
30 Yard	96.70	501.98
40 Yard	108.09	580.63

UTILITY FUND
DEPARTMENTAL EXPENDITURES

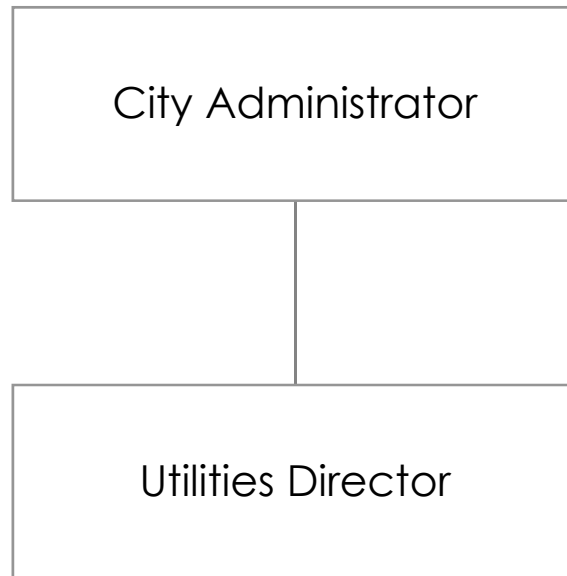
UTILITY FUND EXPENSE BY DEPT 2018 - 2019 BUDGET



**CITY OF ATHENS
UTILITY FUND
CHANGES IN FUND BALANCE**

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Budgeted
Beginning Fund Balance/Working Capital					
Reserve - 60 Days	616,026	796,409	951,724	869,877	930,710
Unreserved Fund Balance	0	15,512	144,076	813,466	1,278,266
Total	616,026	811,921	1,095,800	1,683,342	2,208,976
Revenues					
Water Sales	2,196,120	2,880,173	2,756,812	2,996,453	2,943,695
Wastewater Service	1,957,294	2,425,105	2,515,667	2,665,518	2,670,040
Other	887,304	768,253	606,812	525,484	301,475
Total Revenues	\$5,040,718	\$6,073,531	\$5,879,291	\$6,187,455	\$5,915,210
Expenditures					
Administration (561)	309,068	341,408	259,195	333,628	180,012
Water Utility (562)	977,261	1,190,822	1,039,957	1,111,807	1,362,455
Distribution & Collection (563)	1,304,430	1,402,287	1,245,538	1,325,508	1,080,790
Wastewater (565)	1,133,151	1,699,364	1,410,117	1,284,757	1,343,381
Billing (566)	225,007	238,924	264,321	229,824	238,576
Non-Departmental (569)	895,906	916,847	1,072,620	1,376,297	1,679,213
Total Expenditures	\$4,844,823	\$5,789,652	\$5,291,749	\$5,661,821	\$5,884,427
Revenue Less Disbursements	\$195,895	\$283,879	\$587,542	\$525,634	\$30,783
Ending Fund Balance/Working Capital					
Reserve - 60 Days	796,409	951,724	869,877	930,710	967,303
Unreserved Fund Balance	\$15,512	\$144,076	\$813,466	\$1,278,266	\$1,272,456
Total	\$811,921	\$1,095,800	\$1,683,342	\$2,208,976	\$2,239,759

UTILITY ADMINISTRATION
DEPARTMENT (561)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Utility Administration

DEPARTMENT PURPOSE:

Responsible for the creation and implementation of policies, long term goals, and objectives relating to the operation, maintenance, and development of water and wastewater infrastructure within the City of Athens.

DEPARTMENTAL OBJECTIVES:

- Fully utilize the Computerized Maintenance Management System (CMMS) to plan, record, and optimize treatment facility and pump station maintenance.
- Develop and implement an Asset Management Program to collect system inventory information, track work progress, and optimize customer service for use in a condition based Capital Improvement Program (CIP).
- Develop CIP projects based on information available from current work management practices.
- Ensure regulatory compliance history by resolving current issues and implementing practices and policies that maintain/attain compliance.
- Coordinate the Department's budget preparation and ensure Divisions operate within approved budgets.
- Coordinates water utility infrastructure improvements associated with commercial and residential developments to ensure compliance with current construction standards.
- Provide general supervision, training, and development of Utility Department staff in the operation and maintenance of water and wastewater systems.

DEPARTMENT NAME: UTILITY ADMINISTRATION
 DEPARTMENT NUMBER: 561

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	213,710	255,771	247,564	209,578	146,414	205,489	203,190	110,872
SUPPLIES	5,286	10,635	5,638	14,267	5,881	11,030	11,169	11,990
CONTRACTUAL SERVICES	25,802	6,607	52,171	113,868	99,860	104,250	110,394	57,150
CAPITAL IMPROVEMENTS					3,344			
RESERVES	3,696	3,696	3,696	3,696	3,696			
TOTAL EXPENSE	248,494	276,708	309,068	341,408	259,195	320,769	324,753	180,012

PERSONNEL

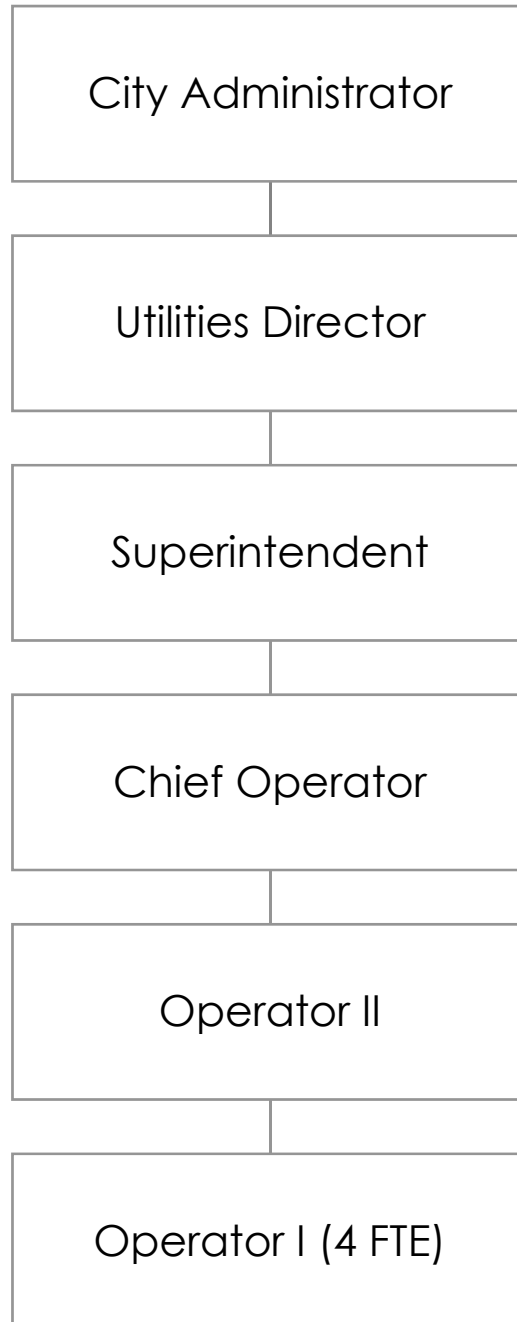
POSITION CLASSIFICATION	TOTAL
Utilities Director	1
TOTAL FTE:	1

**CITY OF ATHENS
UTILITY ADMINISTRATION EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
561-6100	LONGEVITY	76	12	40	40	48
561-6101	SALARIES	129,286	98,086	138,372	138,958	75,644
561-6102	OVERTIME	562	0	0	0	0
561-6103	FICA	9,960	8,205	11,300	11,000	6,108
561-6104	GROUP INSURANCE	18,306	8,468	15,301	14,301	8,464
561-6105	RETIREMENT	30,153	22,282	31,925	32,150	13,955
561-6106	WORKERS COMPENSATION	390	424	326	326	2,507
561-6107	UNEMPLOYMENT	12,662	0	0	0	0
561-6108	STEP UP PAY	811	0	0	0	0
561-6109	CERTIFICATE PAY	1,033	0	0	0	1,080
561-6110	VACATION BUY BACK	0	0	1,500	0	1,466
561-6111	ACCRUED VACATION PAYOUT	2,860	3,391	0	0	0
561-6114	ACCRUED COMP TIME PAYOUT	118	0	0	0	0
561-6117	SICK BUYBACK	0	0	0	0	880
561-6120	SALARIES (PART TIME)	0	0	0	0	0
561-6141	CAR ALLOWANCE	1,950	2,125	3,125	2,875	0
561-6142	MOVING ALLOWANCE	1,000	3,000	3,000	3,000	0
561-6143	CELL PHONE ALLOWANCE	410	420	600	540	720
TOTAL PERSONNEL SERVICES		209,578	146,414	205,489	203,190	110,872
<u>SUPPLIES</u>						
561-6201	OFFICE SUPPLIES	1,466	563	1,950	1,750	1,610
561-6202	OPERATING SUPPLIES	389	502	150	36	240
561-6203	REPAIR/MAINT SUPPLIES	1,768	536	250	250	300
561-6204	SMALL TOOLS & EQUIPMENT	6,903	2,342	250	950	670
561-6205	POSTAGE	34	127	130	145	7,000
561-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	27	0	0	0	0
561-6207	FUEL	2,513	1,329	500	238	0
561-6208	COMPUTER SOFTWARE	1,166	482	7,800	7,800	2,170
TOTAL SUPPLIES		14,267	5,881	11,030	11,169	11,990
<u>CONTRACTUAL SERVICES</u>						
561-6300	PROFESSIONAL SERVICES	98,066	80,693	92,000	88,359	25,000
561-6301	COMMUNICATION	2,509	1,909	2,000	2,000	2,000
561-6302	TRAVEL & TRAINING	2,500	2,230	1,200	2,205	3,600
561-6303	ADVERTISING	0	100	0	0	0
561-6304	PRINTING AND BINDING	3	0	0	0	0
561-6308	REPAIR & MAINTENANCE	5,545	134	500	500	1,000
561-6309	RENTALS	20	271	0	0	150
561-6310	CONTRACTUAL SERVICES	50	1,499	150	150	25,000
561-6312	PROFESSIONAL DUES	0	0	400	400	400
561-6399	MISCELLANEOUS	5,174	13,024	8,000	16,781	0
TOTAL CONTRACTUAL SERVICES		113,868	99,860	104,250	110,394	57,150
<u>CAPITAL OUTLAY</u>						
561-6508	COMPUTER EQUIPMENT	0	3,344	0	0	0
561-6800	DEPRECIATION EXPENSE	3,696	3,696	0	0	0
TOTAL SUPPLIES		3,696	7,040	0	0	0
TOTAL EXPENDITURES		341,408	259,195	320,769	324,753	180,012

*INCLUDES AMENDMENTS.

WATER UTILITY
DEPARTMENT (562)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Water Utility

DEPARTMENT PURPOSE:

The Water Production Department is responsible for operating and maintaining the Athens Municipal Water Authority Water Treatment Plant, and four groundwater facilities, to provide customers within the City of Athens a safe and reliable source of potable water.

DEPARTMENTAL OBJECTIVES:

- Maintain regulatory compliance with all record keeping and reporting requirements associated with the water treatment facility.
- Operate the water treatment facility in a manner consistent with facility design and current TCEQ approved practices.
- Operate and maintain groundwater production facilities, including pumping equipment, chemical application equipment, and grounds.
- Operate and maintain storage facilities including tank inspections, instrumentation maintenance, grounds maintenance and security inspections.
- Provide customer service support through knowledgeable responses to water quality issues, producing annual water quality reports, and coordinating regulatory testing as required by TCEQ test frequency schedules.

DEPARTMENT NAME: WATER UTILITY
 DEPARTMENT NUMBER: 562

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	344,601	372,677	395,093	386,499	410,004	456,301	451,139	465,965
SUPPLIES	101,928	95,733	133,375	124,665	108,632	152,360	120,100	182,740
CONTRACTUAL SERVICES	288,540	382,269	412,960	428,651	434,082	461,600	451,600	538,750
CAPITAL IMPROVEMENTS				740		258,453	258,453	175,000
RESERVES	53,045	53,513	35,834	50,266	87,239			
TOTAL EXPENSE	788,114	904,192	977,261	990,822	1,039,957	1,328,714	1,281,292	1,362,455

PERSONNEL

POSITION CLASSIFICATION	TOTAL
Superintendent	1
Chief Operator	1
Operator II	1
Operator	4
TOTAL FTE:	7

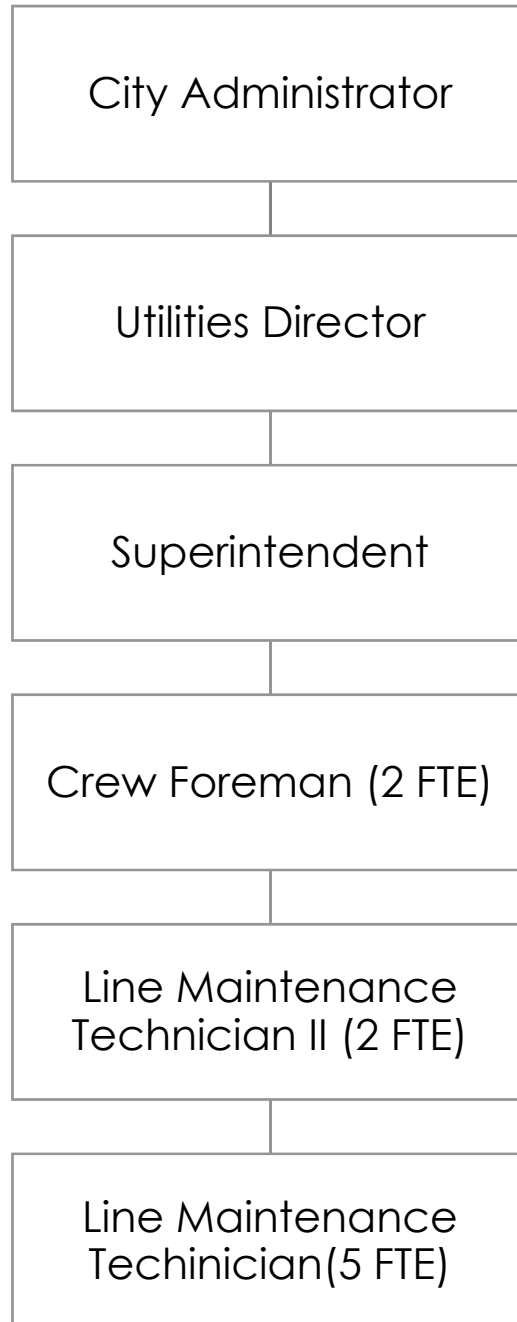
**CITY OF ATHENS
WATER UTILITY EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
562-6100	LONGEVITY	1,736	1,606	1,972	1,972	2,304
562-6101	SALARIES	218,280	250,887	269,977	269,977	274,303
562-6102	OVERTIME	11,810	6,146	9,122	9,122	7,700
562-6103	FICA	18,804	20,551	23,500	23,500	24,340
562-6104	GROUP INSURANCE	44,841	43,324	56,791	56,791	57,879
562-6105	RETIREMENT	56,035	56,360	66,560	66,560	55,617
562-6106	WORKERS COMPENSATION	7,140	7,563	7,529	7,529	9,957
562-6107	UNEMPLOYMENT	5,394	7,185	0	0	0
562-6108	STEP UP PAY	(223)	0	0	0	0
562-6109	CERTIFICATE PAY	2,452	2,083	3,800	3,400	1,080
562-6110	VACATION BUY BACK	2,045	1,581	5,300	398	5,341
562-6111	ACCRUED VACATION PAYOUT	3,467	1,049	0	0	0
562-6113	HOLIDAY PREMIUM PAY	9,160	10,910	11,000	11,000	21,097
562-6114	ACCRUED COMP TIME PAYOUT	5,468	38	0	0	0
562-6117	SICK BUYBACK	0	0	0	0	3,205
562-6118	NIGHT SHIFT PAY	0	0	0	200	2,423
562-6143	CELL PHONE ALLOWANCE	90	720	750	690	720
TOTAL PERSONNEL SERVICES		386,499	410,004	456,301	451,139	465,965
<u>SUPPLIES</u>						
562-6201	OFFICE SUPPLIES	635	882	260	500	1,000
562-6202	OPERATING SUPPLIES	99,224	67,954	17,000	17,000	23,340
562-6203	REPAIR/MAINT SUPPLIES	13,102	30,491	29,000	24,000	50,000
562-6204	SMALL TOOLS & EQUIPMENT	4,151	1,255	2,600	2,600	3,000
562-6205	POSTAGE	3,239	3,169	2,000	2,500	3,500
562-6207	FUEL	4,219	4,841	5,500	5,500	5,500
562-6208	COMPUTER SOFTWARE	95	40	0	0	400
562-6209	CHEMICALS	0	0	96,000	68,000	96,000
TOTAL SUPPLIES		124,665	108,632	152,360	120,100	182,740
<u>CONTRACTUAL SERVICES</u>						
562-6300	PROFESSIONAL SERVICES	9,602	6,616	10,000	10,000	10,000
562-6301	COMMUNICATION	16,095	25,698	9,400	9,400	14,000
562-6302	TRAVEL & TRAINING	772	1,913	2,300	2,300	3,000
562-6303	ADVERTISING	0	0	0	0	0
562-6305	ELECTRICITY	210,043	148,614	195,000	195,000	195,000
562-6307	WATER & WASTEWATER SERVICES	69,936	78,650	63,000	63,000	70,000
562-6308	REPAIR & MAINTENANCE	85,696	129,513	140,000	120,000	183,500
562-6309	RENTALS	1,681	1,833	7,400	7,400	10,000
562-6310	CONTRACTUAL SERVICES	20,835	26,918	17,000	27,000	35,000
562-6312	PROFESSIONAL DUES	1,266	0	0	0	750
562-6320	FEDERAL/STATE LICENSING	12,725	14,328	17,500	17,500	17,500
TOTAL CONTRACTUAL SERVICES		428,651	434,082	461,600	451,600	538,750
<u>CAPITAL OUTLAY</u>						
562-6504	MACHINERY & EQUIPMENT	0	0	65,000	65,000	75,000
562-6530	PUBLIC FACILITIES WATER/WW	740	0	193,453	193,453	100,000
562-6800	DEPRECIATION EXPENSE	50,266	87,239	0	0	0
TOTAL CAPITAL OUTLAY		51,006	87,239	258,453	258,453	175,000
TOTAL EXPENDITURES		990,822	1,039,957	1,328,714	1,281,292	1,362,455

*INCLUDES AMENDMENTS.

UTILITY DISTRIBUTION & COLLECTION

DEPARTMENT (563)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Utility Distribution and Collection

DEPARTMENT PURPOSE:

The Utility Distribution and Collection (Line Maintenance) Department is responsible for the operation and maintenance of water and wastewater pipeline infrastructure, including all pressure and gravity mains, service laterals, access points, valves, hydrants and meters within the City of Athens water utility systems.

DEPARTMENTAL OBJECTIVES:

- Construct water and sewer taps as may be requested for single residential and commercial developments.
- Provide meter reading services to the Utility Billing Department.
- Repair and replace water distribution pipelines as necessary in response to condition related failures or damage caused by construction.
- Identify and coordinate the repair or rehabilitation of manholes and other access points as defects are located.
- Perform and/or coordinate Sanitary Sewer Evaluation Survey (SSES) activities to include smoke testing, visual inspections, and CCTV inspections to locate and correct defects and mitigate sources of inflow and infiltration (I/I) into the collection system.
- Repair water service leaks, water meter replacements, and meter box replacements as scheduled.
- Respond to and mitigate sanitary sewer overflows and service lateral chokes.
- Perform routine operation and maintenance of valves and hydrants that includes flushing, exercising, and lubrication.
- Coordinate and maintain pipeline easements to facilitate repairs and inspections of pipelines.

DEPARTMENT NAME: UTILITY DISTRIBUTION & COLLECTION
 DEPARTMENT NUMBER: 563

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	513,466	511,038	522,030	544,790	558,129	632,691	614,573	619,090
SUPPLIES	344,524	282,340	359,393	158,937	174,834	185,108	185,108	192,600
CONTRACTUAL SERVICES	27,770	28,689	86,382	49,042	93,787	157,680	159,280	169,100
CAPITAL IMPROVEMENTS					41,479	425,059	427,551	100,000
RESERVES	331,741	336,376	336,625	349,552	377,308			
TOTAL EXPENSE	1,217,501	1,158,443	1,304,430	1,102,321	1,245,538	1,400,538	1,386,512	1,080,790

PERSONNEL

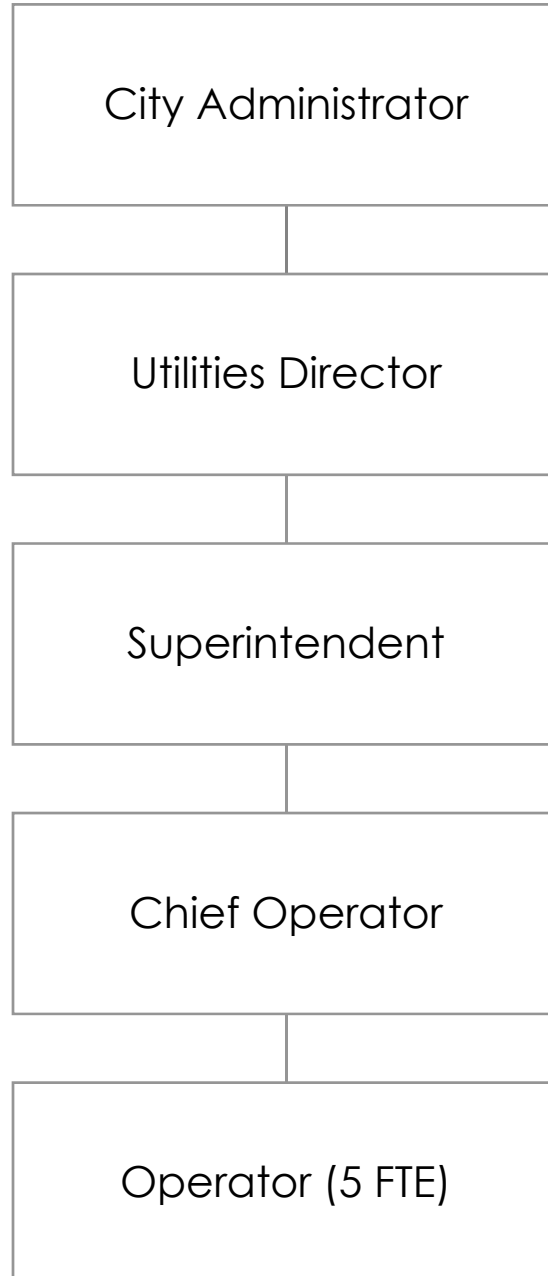
POSITION CLASSIFICATION	TOTAL
Superintendent	1
Crew Foreman	2
Line Maintenance Technician II	2
Line Maintenance Technician	5
TOTAL FTE:	10

**CITY OF ATHENS
UTILITY DISTRIBUTION & COLLECTION EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
563-6100	LONGEVITY	2,208	2,668	3,100	3,100	3,504
563-6101	SALARIES	334,776	345,861	375,330	362,580	371,879
563-6102	OVERTIME	16,927	17,875	16,481	16,481	17,200
563-6103	FICA	26,285	27,394	32,100	31,100	31,997
563-6104	GROUP INSURANCE	66,782	63,419	81,195	81,195	82,581
563-6105	RETIREMENT	79,894	78,085	91,300	90,500	73,113
563-6106	WORKERS COMPENSATION	8,619	8,724	8,745	8,745	13,136
563-6109	CERTIFICATE PAY	4,547	4,522	7,677	7,677	4,200
563-6110	VACATION BUY BACK	911	1,513	7,200	3,632	7,243
563-6111	ACCRUED VACATION PAYOUT	992	432	0	0	0
563-6113	HOLIDAY PREMIUM PAY	317	719	3,270	3,270	1,461
563-6114	ACCRUED COMP TIME PAYOUT	150	735	0	0	0
563-6115	ON CALL PAY	2,352	6,174	6,293	6,293	8,430
563-6117	SICK BUYBACK	0	0	0	0	4,346
563-6143	CELL PHONE ALLOWANCE	30	8	0	0	0
TOTAL PERSONNEL SERVICES		544,790	558,129	632,691	614,573	619,090
<u>SUPPLIES</u>						
563-6201	OFFICE SUPPLIES	348	555	658	658	700
563-6202	OPERATING SUPPLIES	14,808	13,516	22,000	22,000	22,000
563-6203	REP/MAINT. SUPPLIES	113,006	121,978	125,000	125,000	130,000
563-6204	SMALL TOOLS & EQUIPMENT	10,731	13,491	12,450	12,450	12,500
563-6205	POSTAGE	40	0	0	0	0
563-6207	FUEL	19,967	25,255	25,000	25,000	27,000
563-6208	COMPUTER SOFTWARE	38	40	0	0	400
TOTAL SUPPLIES		158,937	174,834	185,108	185,108	192,600
<u>CONTRACTUAL SERVICES</u>						
563-6300	PROFESSIONAL SERVICES	34	19,347	28,000	28,000	20,000
563-6301	COMMUNICATION	4,320	4,438	6,500	6,500	6,500
563-6302	TRAVEL & TRAINING	4,319	3,603	4,790	4,790	5,100
563-6303	ADVERTISING	0	0	0	0	0
563-6305	ELECTRICITY	3,974	2,590	3,000	3,000	3,000
563-6306	NATURAL GAS	1,025	903	1,400	1,400	1,400
563-6308	REPAIR & MAINTENANCE (SERVICE)	29,480	50,900	102,000	102,000	120,000
563-6309	RENTALS	4,485	7,494	7,500	7,500	8,000
563-6310	CONTRACTUAL SERVICES	98	2,692	2,500	3,500	2,900
563-6312	PROFESSIONAL DUES	224	1,179	1,490	1,490	1,500
563-6320	FEDERAL/STATE LICENSING	0	20	0	600	0
563-6399	MISCELLANEOUS	1,083	621	500	500	700
TOTAL CONTRACTUAL SERVICES		49,042	93,787	157,680	159,280	169,100
<u>CAPITAL OUTLAY</u>						
563-6502	BUILDINGS	0	0	27,500	27,500	0
563-6503	IMPROVEMENTS O/THAN BLDGS	0	0	250,000	0	0
563-6504	MACHINERY & EQUIPMENT	0	7,024	99,500	99,500	100,000
563-6506	VEHICLES	0	29,452	0	0	0
563-6530	PUBLIC FACILITIES:WATER	0	5,003	48,059	300,551	0
563-6800	DEPRECIATION EXPENSE	349,552	377,308	0	0	0
TOTAL CAPITAL OUTLAY		349,552	418,787	425,059	427,551	100,000
TOTAL EXPENDITURES		1,102,321	1,245,538	1,400,538	1,386,512	1,080,790

*INCLUDES AMENDMENTS.

WASTEWATER UTILITY
DEPARTMENT (565)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Wastewater Utility

DEPARTMENT PURPOSE:

The Wastewater Utility Department is responsible for operating and maintaining the two Wastewater Treatment Plants and associated lift stations providing sewage treatment services to customers connected to the City of Athens sanitary sewer system.

DEPARTMENTAL OBJECTIVES:

- Maintain regulatory compliance with all record keeping and reporting requirements associated with both treatment facilities.
- Operate the treatment facilities in a manner consistent with facility design and within current TCEQ approved discharge limits.
- Collect samples, perform quality control tests, and adjust processes based on the interpretation of test results for specific processes.
- Operate and maintain lift station facilities, including pumping equipment, instrumentation, and grounds maintenance that ensures reliable, continuous operation.
- Provide customer service support as needed in response to low pressure sewer system equipment maintenance where installed at locations around Lake Athens.

DEPARTMENT NAME: WASTEWATER UTILITY
 DEPARTMENT NUMBER: 565

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	389,626	362,058	354,945	362,085	370,916	394,657	390,424	414,281
SUPPLIES	86,294	75,592	85,727	80,500	94,657	93,393	91,893	116,600
CONTRACTUAL SERVICES	395,017	437,925	390,029	437,764	619,622	810,500	810,500	712,500
CAPITAL IMPROVEMENTS				6,916		65,000	65,000	100,000
RESERVES	288,439	291,625	302,449	312,099	324,922			
TOTAL EXPENSE	1,159,376	1,167,199	1,133,151	1,199,364	1,410,117	1,363,550	1,357,817	1,343,381

PERSONNEL

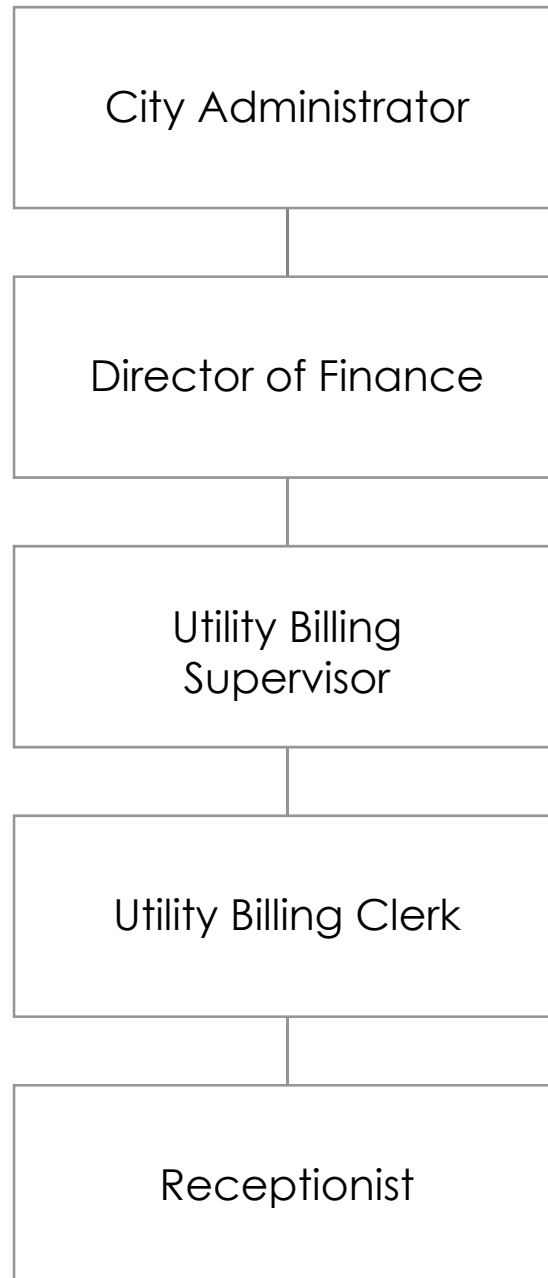
POSITION CLASSIFICATION	TOTAL
Superintendent	1
Chief Operator	1
Operator	5
TOTAL FTE:	7

**CITY OF ATHENS
WASTEWATER UTILITY EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
565-6100	LONGEVITY	1,906	1,560	1,222	1,222	864
565-6101	SALARIES	215,284	219,143	220,345	217,345	240,574
565-6102	OVERTIME	17,457	15,924	13,229	13,229	14,600
565-6103	FICA	18,167	18,929	19,800	19,300	21,463
565-6104	GROUP INSURANCE	40,949	41,412	55,840	55,840	57,713
565-6105	RETIREMENT	53,608	51,991	56,200	56,200	49,043
565-6106	WORKERS COMPENSATION	4,704	5,129	4,791	4,791	5,494
565-6107	UNEMPLOYMENT	0	0	0	700	0
565-6109	CERTIFICATE PAY	2,167	1,828	5,389	4,389	3,600
565-6110	VACATION BUY BACK	2,150	3,475	4,200	584	4,686
565-6111	ACCRUED VACATION PAYOUT	790	1,216	336	3,517	0
565-6113	HOLIDAY PREMIUM PAY	2,662	2,559	4,390	4,390	4,107
565-6114	ACCRUED COMP TIME PAYOUT	0	153	213	215	0
565-6115	ON CALL PAY	2,204	7,598	8,702	8,702	9,324
565-6117	SICK BUYBACK	0	0	0	0	2,812
565-6143	CELL PHONE ALLOWANCE	38	0	0	0	0
TOTAL PERSONNEL SERVICES		362,085	370,916	394,657	390,424	414,281
<u>SUPPLIES</u>						
565-6200	CHEMICALS	0	24,859	24,318	24,318	28,000
565-6201	OFFICE SUPPLIES	387	530	500	500	600
565-6202	OPERATING SUPPLIES	38,213	8,529	14,000	14,000	17,500
565-6203	REPAIR/MAINT SUPPLIES	31,223	50,412	40,000	41,000	55,000
565-6204	SMALL TOOLS & EQUIPMENT	4,219	2,015	4,500	4,000	0
565-6205	POSTAGE	71	78	75	75	6,000
565-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	0	0	0	100
565-6207	FUEL	6,348	8,194	10,000	8,000	9,000
565-6208	COMPUTER SOFTWARE	38	40	0	0	400
TOTAL SUPPLIES		80,500	94,657	93,393	91,893	116,600
<u>CONTRACTUAL SERVICES</u>						
565-6300	PROFESSIONAL SERVICES	55,700	67,955	39,000	39,000	45,000
565-6301	COMMUNICATION	15,205	16,800	16,000	16,000	18,000
565-6302	TRAVEL & TRAINING	1,120	1,662	2,500	2,500	3,000
565-6303	ADVERTISING	0	0	0	0	0
565-6304	PRINTING AND BINDING	1,297	1,392	1,500	1,500	2,000
565-6305	ELECTRICITY	129,329	85,005	110,000	110,000	110,000
565-6308	REPAIR & MAINTENANCE	29,894	226,774	398,000	398,000	250,000
565-6309	RENTALS	3,387	11,541	10,000	10,000	15,000
565-6310	CONTRACTUAL SERVICES	175,950	185,170	210,000	210,000	240,000
565-6312	PROFESSIONAL DUES	1,853	473	500	500	1,000
565-6320	FEDERAL/STATE LICENSING	24,029	22,850	23,000	23,000	28,500
TOTAL CONTRACTUAL SERVICES		437,764	619,622	810,500	810,500	712,500
<u>CAPITAL OUTLAY</u>						
565-6504	MACHINERY & EQUIPMENT	0	0	65,000	65,000	100,000
565-6530	PUBLIC FACILITIES:WATER/WW	6,916	0	0	0	0
565-6800	DEPRECIATION EXPENSE	312,099	324,922	0	0	0
TOTAL CAPITAL OUTLAY		319,015	324,922	65,000	65,000	100,000
TOTAL EXPENDITURES		1,199,364	1,410,117	1,363,550	1,357,817	1,343,381

*INCLUDES AMENDMENTS.

UTILITY BILLING
DEPARTMENT (566)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Utility Billing

DEPARTMENT PURPOSE:

Responsible for the calculation, billing and collection of monthly water, wastewater and other utility related usage for the City of Athens.

DEPARTMENTAL OBJECTIVES:

- Provide welcoming and helpful environment to all City Hall patrons.
- Maintain accurate and well documented customer records.
- Processing billings, cut-offs and payments on a timely basis.
- Provide support to other utility departments via resolving meter issues, educating citizens about water conservation and various reporting.

DEPARTMENT NAME: UTILITY BILLING
 DEPARTMENT NUMBER: 566

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	142,475	156,870	160,805	178,063	190,719	198,437	197,171	169,541
SUPPLIES	28,355	22,527	25,584	25,515	30,804	21,500	21,750	28,000
CONTRACTUAL SERVICES	38,364	35,350	33,872	30,600	40,758	12,320	12,700	16,035
CAPITAL IMPROVEMENTS								25,000
RESERVES	11,651	5,615	4,746	4,746	2,040			
TOTAL EXPENSE	220,845	220,362	225,007	238,924	264,321	232,257	231,621	238,576

PERSONNEL

POSITION CLASSIFICATION	TOTAL
Utility Billing Supervisor	1
Utility Billing Clerk	1
Receptionist	1
TOTAL FTE:	3

**CITY OF ATHENS
UTILITY BILLING EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
566-6100	LONGEVITY	1,668	1,182	1,270	1,270	1,344
566-6101	SALARIES	118,470	131,676	129,608	129,800	110,547
566-6102	OVERTIME	590	232	0	0	150
566-6103	FICA	8,374	9,584	10,300	10,300	8,833
566-6104	GROUP INSURANCE	21,218	20,312	24,063	24,063	24,776
566-6105	RETIREMENT	25,580	27,345	29,600	29,600	20,183
566-6106	WORKERS COMPENSATION	390	229	266	266	286
566-6109	CERTIFICATE PAY	0	159	1,229	1,229	0
566-6110	VACATION BUY BACK	769	0	2,100	643	2,139
566-6117	SICK BUYBACK	0	0	0	0	1,283
566-6120	SALARIES (PART TIME)	1,004	0	0	0	0
TOTAL PERSONNEL SERVICES		178,063	190,719	198,437	197,171	169,541
<u>SUPPLIES</u>						
566-6201	OFFICE SUPPLIES	1,461	4,078	2,000	2,250	2,000
566-6203	REPAIR/MAINT SUPPLIES	0	0	500	500	0
566-6204	SMALL TOOLS & EQUIPMENT	1,633	399	0	0	6,000
566-6205	POSTAGE	18,549	25,146	19,000	19,000	20,000
566-6208	COMPUTER SOFTWARE	3,873	1,181	0	0	0
TOTAL SUPPLIES		25,515	30,804	21,500	21,750	28,000
<u>CONTRACTUAL SERVICES</u>						
566-6301	COMMUNICATION	1,983	1,776	2,000	2,000	2,000
566-6302	TRAVEL & TRAINING	0	0	500	0	500
566-6304	PRINTING & BINDING	3,040	4,251	5,500	5,500	6,000
566-6308	REPAIR & MAINTENANCE	13,266	13,543	3,320	4,200	6,435
566-6310	CONTRACTUAL SERVICES	11,404	21,308	1,000	1,000	1,000
566-6399	MISCELLANEOUS	907	(121)	0	0	100
TOTAL CONTRACTUAL SERVICES		30,600	40,758	12,320	12,700	16,035
<u>CAPITAL OUTLAY</u>						
566-6504	MACHINERY & EQUIPMENT	0	0	0	0	25,000
566-6800	DEPRECIATION EXPENSE	4,746	2,040	0	0	0
TOTAL CAPITAL OUTLAY		4,746	2,040	0	0	25,000
TOTAL EXPENDITURES		238,924	264,321	232,257	231,621	238,576

*INCLUDES AMENDMENTS.

NON-DEPARTMENTAL (569)

No Staff– Managed by
Finance Dept

DEPARTMENT NAME: UTILITY NON-DEPARTMENTAL
 DEPARTMENT NUMBER: 569

EXPENSE SUMMARY

EXPENDITURE CATEGORY	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2017-18 EST. ACT.	2018-19 BUDGET
PERSONNEL SERVICES	4,605	8,875	(8,756)	(4,459)	9,204			8,030
SUPPLIES								
CONTRACTUAL SERVICES	24,289	30,368	26,993	34,172	35,955	37,940	63,940	79,030
LONG-TERM DEBT	206,276	193,539	176,980	129,938	59,056	540,650	540,650	670,700
CAPITAL IMPROVEMENTS				48,085	260,073	10,000	0	58,992
OPERATING TRANSFERS	650,000	980,607	650,000	704,167	650,000	771,764	771,764	862,461
RESERVES	45,670	50,494	50,690	4,945	58,332			
TOTAL EXPENSE	930,840	1,263,884	895,907	916,847	1,072,620	1,360,354	1,376,354	1,679,213

PERSONNEL

POSITION CLASSIFICATION	TOTAL
None	
TOTAL FTE:	-

**CITY OF ATHENS
NON-DEPARTMENTAL EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
569-6104	GROUP INSURANCE	0	0	0	0	8,030
569-6190	COMPENSATED ABSENCES	(4,459)	9,204	0	0	0
TOTAL PERSONNEL SERVICES		(4,459)	9,204	0	0	8,030
<u>CONTRACTUAL SERVICES</u>						
569-6314	INSURANCE	34,128	35,955	37,940	37,940	53,030
569-6317	SERVICE CHARGES	0	0	0	26,000	26,000
569-6399	MISCELLANEOUS	43	0	0	0	0
TOTAL CONTRACTUAL SERVICES		34,172	35,955	37,940	63,940	79,030
<u>LONG-TERM DEBT</u>						
569-6400	BOND PRINCIPAL	0	0	495,000	495,000	500,000
569-6410	BOND INTEREST	61,164	59,056	45,150	45,150	40,200
569-6420	CAPITAL LEASE PRINCIPAL	0	0	0	0	100,000
569-6430	CAPITAL LEASE INTEREST	0	0	0	0	30,000
569-6440	FISCAL AGENT FEES	1,320	0	500	500	500
569-6476	BOND ISSUANCE COSTS	67,454	0	0	0	0
TOTAL LONG-TERM DEBT		129,938	59,056	540,650	540,650	670,700
<u>CAPITAL OUTLAY</u>						
569-6505	CONTINGENCY	48,085	260,073	10,000	0	58,992
TOTAL CAPITAL OUTLAY		48,085	260,073	10,000	0	58,992
<u>OPERATING TRANSFERS</u>						
569-6610	OPERATING TRANSFERSGEN FUND	704,167	650,000	771,764	771,764	862,461
TOTAL OPERATING TRANSFERS		704,167	650,000	771,764	771,764	862,461
<u>RESERVES</u>						
569-6800	DEPRECIATION EXPENSE	4,374	4,374	0	0	0
569-6810	BAD DEBTS EXPENSE	0	53,958	0	0	0
569-6820	AMORITIZATION EXPENSE	570	0	0	0	0
TOTAL RESERVES		4,945	58,332	0	0	0
TOTAL EXPENDITURES		916,847	1,072,620	1,360,354	1,376,354	1,679,213

*INCLUDES AMENDMENTS.

UTILITY FUND

GENERAL OBLIGATION BONDS SERIES 2015 REFUNDING

The Non-Departmental Department of the Utility Fund houses all expenditures related to the General Obligation Bonds Series 2015 Refunding. "Refunding" refers to the process of retiring or redeeming outstanding bond issuances by obtaining a new debt issue. Revenues received from operations of the Utility Fund service required debt payments.

Received: November 12, 2015

Amount: \$4,745,000

Purpose: The General Obligation Bonds, Series 2015 were issued to refund the 1998 General Obligation Improvement and Refunding Bonds, Tax and Utility System Surplus Revenues 2000 Certificates of Obligation and Tax and Utility System Surplus Revenue Certificates of Obligation Series 2004. This refunding saved the City approximately \$413,785 in debt service payments.

BOND DEBT SERVICE

General Obligation Debt
\$4,745,000 General Obligation Refunding Bonds, Series 2015

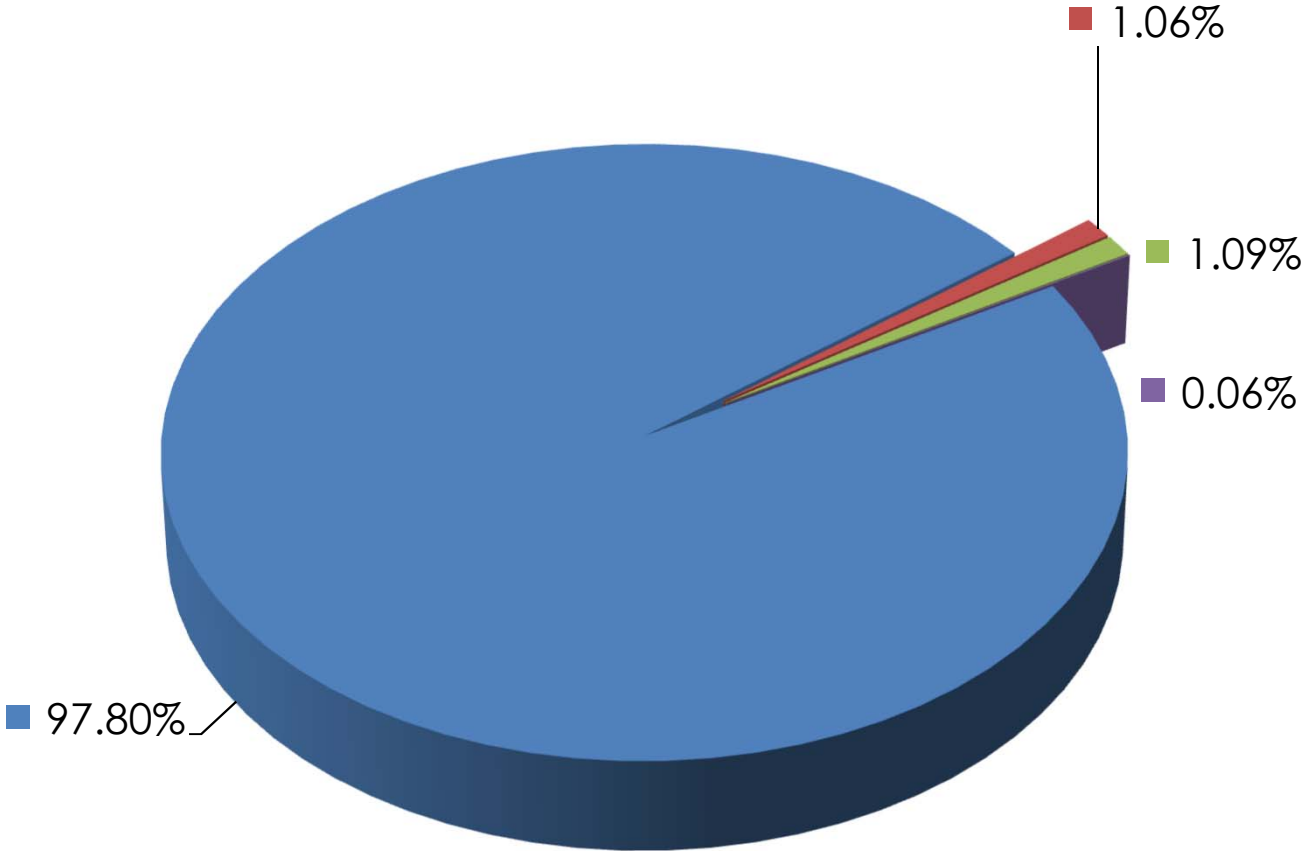
Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/01/2017		26,175	26,175	
08/01/2017	900,000	26,175	926,175	
09/30/2017				952,350
02/01/2018		22,575	22,575	
08/01/2018	495,000	22,575	517,575	
09/30/2018				540,150
02/01/2019		20,100	20,100	
08/01/2019	500,000	20,100	520,100	
09/30/2019				540,200
02/01/2020		17,100	17,100	
08/01/2020	510,000	17,100	527,100	
09/30/2020				544,200
02/01/2021		13,530	13,530	
08/01/2021	345,000	13,530	358,530	
09/30/2021				372,060
02/01/2022		10,770	10,770	
08/01/2022	350,000	10,770	360,770	
09/30/2022				371,540
02/01/2023		7,620	7,620	
08/01/2023	355,000	7,620	362,620	
09/30/2023				370,240
02/01/2024		4,070	4,070	
08/01/2024	370,000	4,070	374,070	
09/30/2024				378,140
	3,825,000	243,880	4,068,880	4,068,880

DEBT SERVICE FUND

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

DEBT SERVICE FUND REVENUES

DEBT SERVICE REVENUES 2018 - 2019 BUDGET



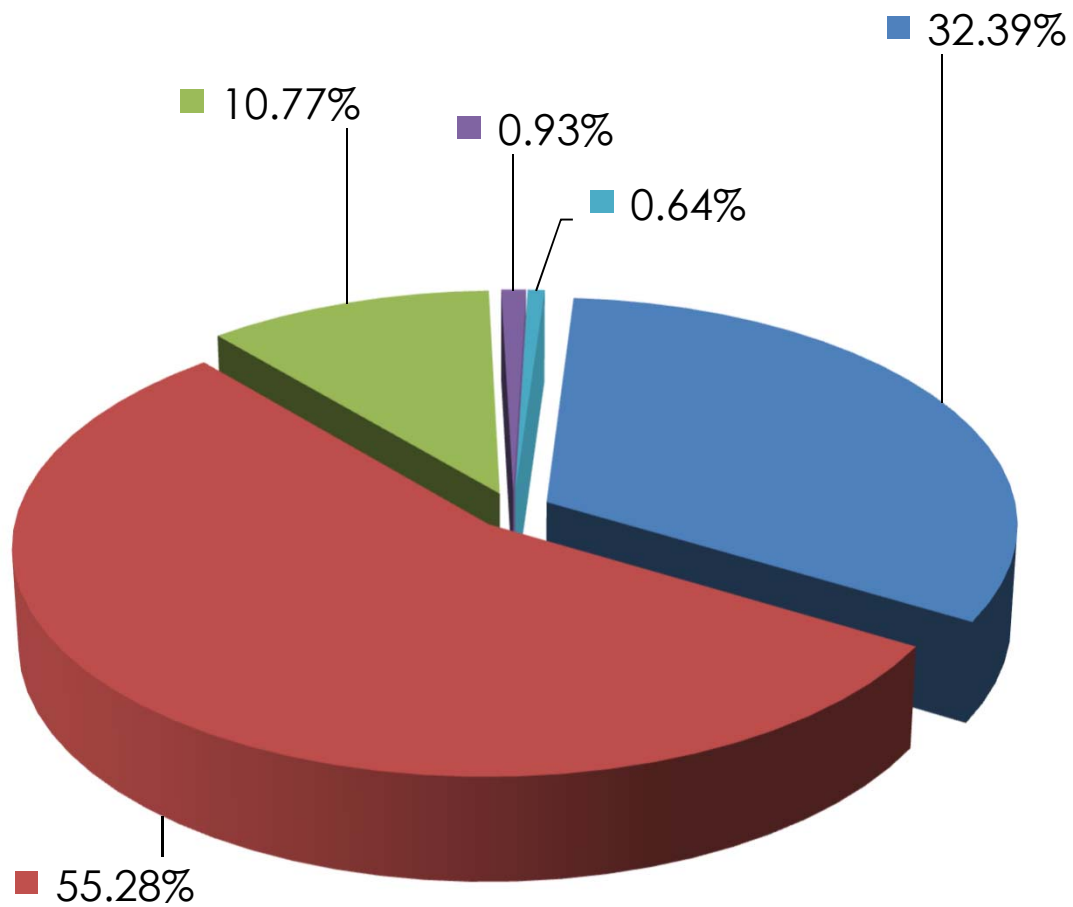
- Current Taxes
- Delinquent Taxes
- Penalty & Interest
- Interest Income

**CITY OF ATHENS
DEBT SERVICE FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 EST FYE	2018 - 2019 BUDGET
	<u>AD VALOREM TAXES</u>				
4011	CURRENT TAXES	579,211	641,589	744,744	855,749
4012	DELINQUENT	124	8,552	10,185	9,250
4015	PENALTY/INTERESTTAX	6,464	9,997	11,000	9,500
	TOTAL OPERATING REVENUE	585,799	660,137	765,929	874,499
	<u>OTHER NON-OPERATING</u>				
4801	INTEREST EARNED	867	965	1,000	500
4910	BOND PROCEEDS				
	TOTAL OTHER NON-OPERATING	867	965	1,000	500
	GRAND TOTAL REVENUES	1,410,666	661,103	766,929	874,999

DEBT SERVICE FUND EXPENDITURES

DEBT SERVICE EXPENDITURES 2018 - 2019 BUDGET



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

**CITY OF ATHENS
DEBT SERVICE EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>BOND DEBT SERVICE</u>						
568-6400	BOND PRINCIPAL	1,211,000	413,000	0	0	280,000
568-6410	BOND INTEREST	17,121	3,304	743,244	743,244	477,800
TOTAL BOND DEBT SERVICE		1,228,121	416,304	743,244	743,244	757,800
<u>CAPITAL LEASE DEBT SERVICE</u>						
568-6420	CAPITAL LEASES/NOTES PRINCIPAL	221,266	315,546	0	0	93,082
568-6430	CAPITAL LEASES/NOTES INTEREST	21,995	15,807	0	0	8,018
TOTAL CAPITAL LEASE DEBT SERVICE		243,261	331,354	0	0	101,100
<u>DEBT SERVICE OTHER</u>						
568-6440	FISCAL AGENT FEES	330	0	250	250	5,500
568-6476	BOND ISSUANCE COSTS	10,700	0	0	0	0
568-6399	MISCELLANEOUS	4,736	0	0	0	0
TOTAL DEBT SERVICE OTHER		15,766	0	250	250	5,500
TOTAL EXPENDITURES		1,487,148	747,658	743,494	743,494	864,400

*INCLUDES AMENDMENTS.

DEBT SERVICE FUND

SHORT TERM DEBT

Description of Debt	Current Year			Balance 9/30/2018
	Principal	Interest	Total	
2012 Fire Dept. Quint				
Santander Leasing LLC Capital Lease - \$900,000 Interest - 2.34%	93,082	8,018	101,100	379,735
Total Short Term Debt	93,082	8,018	101,100	379,735

DEBT SERVICE FUND

COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION SERIES 2017

The Debt Service Fund houses all interest income and debt service payments for the 2017 Certificates of Obligation. The debt obligations are to be paid from the collection of ad valorem taxes. The Capital Improvement Projects funded through the use of the 2017 Certificates of Obligation are recorded in Fund 30 the Capital Improvements Fund, which contains the listing of approved projects. A summary of the issuance is below:

Received: January 11, 2017

Amount: \$11,755,000

Purpose: Proceeds from the sale of the Certificates will be used for:

- (i) improving and extending the City's water and wastewater system
- (ii) constructing, equipping and improving park and recreation facilities, including improvements to the Cain Center
- (iii) constructing, improving and equipping a City Hall
- (iv) constructing, improving and equipping a community events facility
- (v) constructing and equipping fire fighting facilities
- (vi) professional services rendered in relation to such projects and the financings thereof

Rating: AA by S&P Global Ratings

BOND DEBT SERVICE

General Obligation Debt

\$11,755,000 Combination Tax & Revenue Certificates of Obligation, Series 2017

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
02/01/2018		504,344.44	504,344.44	
08/01/2018		238,900.00	238,900.00	
09/30/2018				743,244.44
02/01/2019		238,900.00	238,900.00	
08/01/2019	280,000	238,900.00	518,900.00	
09/30/2019				757,800.00
02/01/2020		234,700.00	234,700.00	
08/01/2020	295,000	234,700.00	529,700.00	
09/30/2020				764,400.00
02/01/2021		230,275.00	230,275.00	
08/01/2021	310,000	230,275.00	540,275.00	
09/30/2021				770,550.00
02/01/2022		225,625.00	225,625.00	
08/01/2022	330,000	225,625.00	555,625.00	
09/30/2022				781,250.00
02/01/2023		219,025.00	219,025.00	
08/01/2023	350,000	219,025.00	569,025.00	
09/30/2023				788,050.00
02/01/2024		212,025.00	212,025.00	
08/01/2024	370,000	212,025.00	582,025.00	
09/30/2024				794,050.00
02/01/2025		204,625.00	204,625.00	
08/01/2025	395,000	204,625.00	599,625.00	
09/30/2025				804,250.00
02/01/2026		196,725.00	196,725.00	
08/01/2026	415,000	196,725.00	611,725.00	
09/30/2026				808,450.00
02/01/2027		188,425.00	188,425.00	
08/01/2027	440,000	188,425.00	628,425.00	
09/30/2027				816,850.00
02/01/2028		179,625.00	179,625.00	
08/01/2028	465,000	179,625.00	644,625.00	
09/30/2028				824,250.00
02/01/2029		170,325.00	170,325.00	
08/01/2029	495,000	170,325.00	665,325.00	
09/30/2029				835,650.00
02/01/2030		160,425.00	160,425.00	
08/01/2030	525,000	160,425.00	685,425.00	
09/30/2030				845,850.00
02/01/2031		149,925.00	149,925.00	
08/01/2031	550,000	149,925.00	699,925.00	
09/30/2031				849,850.00
02/01/2032		138,925.00	138,925.00	
08/01/2032	580,000	138,925.00	718,925.00	
09/30/2032				857,850.00
02/01/2033		127,325.00	127,325.00	
08/01/2033	615,000	127,325.00	742,325.00	
09/30/2033				869,650.00
02/01/2034		115,025.00	115,025.00	
08/01/2034	650,000	115,025.00	765,025.00	
09/30/2034				880,050.00
02/01/2035		102,025.00	102,025.00	
08/01/2035	680,000	102,025.00	782,025.00	
09/30/2035				884,050.00
02/01/2036		88,425.00	88,425.00	
08/01/2036	720,000	88,425.00	808,425.00	
09/30/2036				896,850.00
02/01/2037		74,025.00	74,025.00	
08/01/2037	755,000	74,025.00	829,025.00	
09/30/2037				903,050.00
02/01/2038		57,037.50	57,037.50	
08/01/2038	800,000	57,037.50	857,037.50	
09/30/2038				914,075.00
02/01/2039		39,037.50	39,037.50	
08/01/2039	845,000	39,037.50	884,037.50	
09/30/2039				923,075.00
02/01/2040		20,025.00	20,025.00	
08/01/2040	890,000	20,025.00	910,025.00	
09/30/2040				930,050.00
	11,755,000	7,488,194.44	19,243,194.44	19,243,194.44

AIRPORT FUND

This fund is used to record revenue and expenditures related to the operation of the Athens Municipal Airport. The Airport provides access to and from the City of Athens for private aircraft.

AIRPORT FUND REVENUES

**CITY OF ATHENS
AIRPORT FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>OPERATING REVENUE</u>					
4348.2	LAND/BUILDING LEASE	6,042	4,927	5,126	5,200
4348.25	HANGER RENT	42,135	39,234	41,465	42,000
4348.3	INSTRUCTION AND PLANE RENTAL	221	195	175	225
4348.4	AIRCRAFT CHARTER AND TAXI	11	2	10	18
4348.5	AIRPORT SALES	251	76	110	142
4348.6	AIRCRAFT MAINTENANCE	250	308	340	300
4348.7	FUEL SALES	1,664	1,595	1,895	1,885
TOTAL OPERATING REVENUE		50,574	46,337	49,121	49,770
<u>INTERGOVERNMENTAL RECEIPTS</u>					
4502	RAMP GRANT	26,991	1,859	5,655	4,000
4711	OTHER INSURANCE REIMBURSEMENT	0	0	0	0
TOTAL INTERGOVERNMENTAL RECEIPTS		26,991	1,859	5,655	4,000
<u>OTHER NON-OPERATING</u>					
4799	OTHER REIMBURSING REVENUE	0	0	15,000	0
4801	INTEREST EARNED	695	703	754	605
4899	MISCELLANEOUS REVENUE	(851)	0	0	0
TOTAL OTHER NON-OPERATING		(157)	703	15,754	605
GRAND TOTAL REVENUES		77,409	48,898	70,530	54,375

AIRPORT FUND EXPENDITURES

DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Athens Municipal Airport

DEPARTMENT PURPOSE:

The Athens Municipal Airport serves the greater Athens and Henderson County area and seeks to develop airport services and infrastructure that is accountable to constituents, provides appropriate airport facilities, and supports business uses and development.

DEPARTMENTAL OBJECTIVES:

- In coordination with the Airport Fixed-Based Operators (FBO), promote and maintain a safe and well-managed airport that is user-friendly.
- Maintain and update, as needed, the Athens Airport Master Plan and Economic Impact Analysis.
- Incorporate reasonable fees/charges for the use of airport land and facilities that offset operational costs and avoid as much as possible the use of non-airport revenues for operations.
- In consul with TxDOT Aviation, ensure proper maintenance of pavement, markings, hangars, and other airport infrastructure.
- Recurrently, apply for grant funding through various airport maintenance and improvement funding opportunities, including the Routine Airport Maintenance Program (RAMP) and the Airport Improvement Program (AIP).

**CITY OF ATHENS
AIRPORT EXPENDITURE DETAIL**

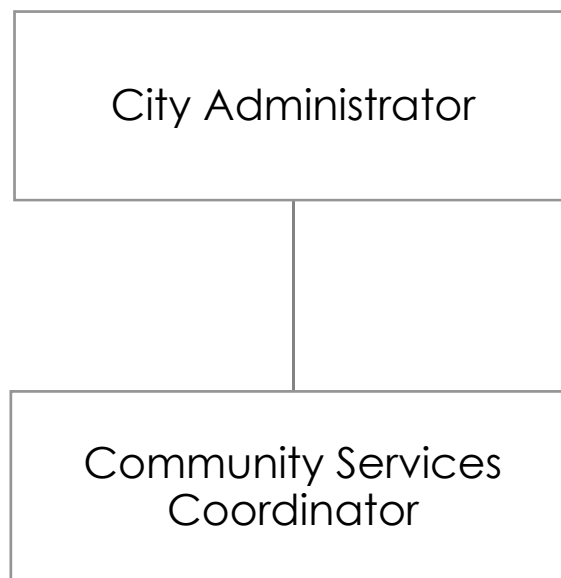
ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>SUPPLIES</u>						
536-6202	OPERATING SUPPLIES	298	33	350	465	500
536-6203	REPAIR & MAINTENANCE SUPPLIES	1,494	1,740	2,000	2,000	2,000
536-6205	POSTAGE	7	5	20	20	25
536-6207	FUEL	42	0	0	0	0
TOTAL SUPPLIES		1,840	1,778	2,370	2,485	2,525
<u>CONTRACTUAL SERVICES</u>						
536-6300	PROFESSIONAL SERVICES	0	69	30,781	30,534	0
536-6301	COMMUNICATION	508	626	650	650	650
536-6302	TRAVEL AND TRAINING	428	3,186	2,700	2,700	3,000
536-6305	ELECTRICITY	3,699	2,299	2,650	2,650	2,650
536-6307	WATER & WASTEWATER SERVICES	316	349	350	350	350
536-6308	REPAIR & MAINTENANCE	6,430	4,158	7,000	6,500	7,000
536-6310	CONTRACTUAL SERVICES	150	175	0	0	0
536-6314	INSURANCE	939	1,131	1,065	1,065	1,459
536-6317	SERVICE CHARGES	0	0	0	300	100
536-6398	GRANT EXPENDITURES	0	16,041	0	0	0
536-6399	MISCELLANEOUS	202	648	100	0	250
TOTAL CONTRACTUAL SERVICES		12,672	28,682	45,296	44,749	15,459
<u>OPERATING TRANSFERS</u>						
536-6610	OPERATING TRANSFERS - FUND 10	32,500	30,000	37,367	37,367	33,155
536-6658	OPERATING TRANSFERS - FUND 58	57,900	0	150,000	150,000	0
TOTAL OPERATING TRANSFERS		90,400	30,000	187,367	187,367	33,155
TOTAL EXPENDITURES		104,912	60,461	235,033	234,601	51,139

*INCLUDES AMENDMENTS.

HOTEL OCCUPANCY TAX FUND

This 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 (572)



HOTEL OCCUPANCY TAX FUND REVENUES

**CITY OF ATHENS
HOTEL OCCUPANCY TAX FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 EST FYE	2018 - 2019 BUDGET
	<u>OPERATING REVENUE</u>				
4023	HOTEL/MOTEL OCC'Y TAX	304,113	303,313	308,691	301,000
	TOTAL OPERATING REVENUE	304,113	303,313	308,691	301,000
	<u>OTHER NON-OPERATING</u>				
4801	INTEREST INCOME	1,577	1,946	1,935	2,160
4899	MISCELLANEOUS REVENUE	1,899	0	0	0
	TOTAL OTHER NON-OPERATING	3,476	1,946	1,935	2,160
	GRAND TOTAL REVENUES	307,589	305,259	310,626	303,160

HOTEL OCCUPANCY TAX FUND EXPENDITURES

DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Tourism & Cultural Resources

DEPARTMENT PURPOSE:

Responsible for planning, organizing, supervising and coordinating cultural, tourism and communication activities and initiatives using Hotel Occupancy Tax dollars. Develops goals, strategies, and plans to execute a comprehensive approach for promoting Athens' cultural resource and tourism amenities to both the community and visitors.

DEPARTMENTAL OBJECTIVES:

- Responsible for the development and implementation of programs and projects to foster and enhance the growth of the City of Athens as a culturally vibrant and creative City.
- Plan, implement and manage the operations of The Texan event and concert venue.
- Identify emerging cultural issues through knowledge of trends and developments in the sector, assess the required resources, formulate strategies and propose initiatives to increase cultural impact on the economic and social aspects of the City.
- Facilitate and initiate innovative partnerships to support related organizations and advance the development of the cultural and tourism sectors.
- Work within the City Manager to effectively market and promote all City cultural and tourism initiatives and administrate usage of advertising funds.
- Produce and coordinate distribution of effective tourist promotional tools as related to key cultural and heritage institutions, programs, festivals and events to applicable local and regional businesses, stakeholders, tourism associations or related organizations.

**CITY OF ATHENS
TOURISM EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>PERSONNEL SERVICES</u>						
572-6100	LONGEVITY	18	0	48	48	96
572-6101	SALARIES	5,027	34,815	43,280	43,280	44,348
572-6103	FICA	1,406	2,637	3,500	3,500	3,597
572-6104	GROUP INSURANCE	536	5,827	8,096	8,096	8,281
572-6105	RETIREMENT	2,055	7,361	10,000	10,000	8,218
572-6106	WORKERS COMPENSATION	260	0	90	90	116
572-6109	CERTIFICATE PAY	0	0	0	0	0
572-6110	VACATION BUY BACK	0	0	840	0	857
572-6111	ACCRUED VACATION PAYOUT	2,853	0	0	0	0
572-6117	SICK BUYBACK	0	0	0	0	514
572-6120	SALARIES (PART TIME)	9,099	0	0	0	0
572-6141	CAR ALLOWANCE	0	1,200	1,250	1,250	1,200
TOTAL PERSONNEL SERVICES		21,253	51,840	67,103	66,264	67,228
<u>SUPPLIES</u>						
572-6201	OFFICE SUPPLIES	98	790	500	500	500
572-6202	OPERATING SUPPLIES	0	17,711	33,000	33,000	1,000
572-6203	REPAIR & MAINTENANCE SUPPLIES	0	0	250	250	2,500
572-6204	SMALL TOOLS AND EQUIPMENT	0	4,513	2,200	2,200	2,500
572-6205	POSTAGE	185	87	500	500	500
572-6206	SUBSCRIPTIONS, BOOKS, PERIODICAL	0	142	300	300	300
572-6208	COMPUTER SOFTWARE	57	860	800	800	800
TOTAL SUPPLIES		340	24,103	37,550	37,550	8,100
<u>CONTRACTUAL SERVICES</u>						
572-6300	PROFESSIONAL SERVICES	174	9,221	5,250	4,250	4,500
572-6301	COMMUNICATION	102	838	1,000	1,000	1,100
572-6302	TRAVEL AND TRAINING	840	2,786	2,000	2,000	2,000
572-6303	ADVERTISING	19,784	28,745	37,300	44,100	44,300
572-6304	PRINTING AND BINDING	868	0	0	0	0
572-6305	ELECTRICITY	3	0	0	0	0
572-6308	REPAIR AND MAINTENANCE	0	0	1,000	0	2,450
572-6309	RENTALS	7,350	87	7,000	9,000	500
572-6310	CONTRACTUAL SERVICES	4,470	15,581	6,650	6,750	500
572-6312	PROFESSIONAL DUES	53	470	250	385	250
572-6313	AID TO OTHER ORGANIZATIONS	27,973	26,025	51,420	51,420	45,735
572-6314	INSURANCE	349	420	380	380	541
572-6317	SERVICE CHARGES	0	0	0	2,500	1,500
572-6320	FEDERAL/STATE LICENSING	0	0	500	500	0
572-6380	HISTORIC PRESERVATION	0	36,760	72,000	65,165	60,000
572-6385	ARTS PROMOTION	0	4,880	5,000	2,515	5,000
572-6386	CITY SPONSORED EVENTS	0	0	0	0	32,000
572-6399	MISCELLANEOUS	906	423	250	800	250
TOTAL CONTRACTUAL SERVICES		62,872	126,235	190,000	190,765	200,626
<u>CAPITAL OUTLAY</u>						
572-6502	CAPITAL IMPROV - BUILDINGS	0	34,945	331,942	331,943	0
TOTAL CAPITAL OUTLAY		0	34,945	331,942	331,943	0
<u>OPERATING TRANSFERS</u>						
572-6610	OPERATING TRANSFERS FUND 10	0	0	37,367	37,367	20,575
TOTAL OPERATING TRANSFERS		0	0	37,367	37,367	20,575
TOTAL EXPENDITURES		84,465	237,122	663,962	663,889	296,529

*INCLUDES AMENDMENTS.

EQUIPMENT REPLACEMENT FUND

This fund is used for planning capital purchases. Funding comes from budgeted transfers in addition to auction proceeds.

EQUIPMENT REPLACEMENT FUND REVENUES

**CITY OF ATHENS
EQUIPMENT REPLACEMENT FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 EST FYE	2018 - 2019 BUDGET
	<u>OPERATING TRANSFERS</u>				
4510	OPERATING TRF FUND 10	0	0	200,000	100,000
	TOTAL OPERATING TRANSFERS	0	0	200,000	100,000
	GRAND TOTAL REVENUES	0	0	200,000	100,000

EQUIPMENT REPLACEMENT FUND EXPENDITURES

**CITY OF ATHENS
EQUIPMENT REPLACEMENT EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
	<u>CAPITAL OUTLAY</u>					
532-6506	MACHINERY & EQUIPMENT	0	0	85,000	80,000	30,000
534-6506	MACHINERY & EQUIPMENT	0	0	10,500	0	14,500
538-6506	MACHINERY & EQUIPMENT	0	0	71,400	51,400	20,000
546-6506	VEHICLES	0	0	0	0	35,000
551-6506	MACHINERY & EQUIPMENT	0	0	31,750	35,750	0
	TOTAL CAPITAL OUTLAY	0	0	198,650	167,150	99,500
	TOTAL EXPENDITURES	0	0	198,650	167,150	99,500

*INCLUDES AMENDMENTS.

TEXAN THEATRE FUND

This fund captures revenue from private event rentals and community events at the Texan Theatre.

Expenditures include those related to rentals in addition to facility expenditures. This fund is a General Fund type classification.

TEXAN THEATRE FUND REVENUES

**CITY OF ATHENS
TEXAN THEATRE FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 EST FYE	2018 - 2019 BUDGET
	<u>OPERATING REVENUE</u>				
4010	PRIVATE EVENT RENTALS	0	0	7,347	21,080
4020	CLEANING FEE	0	0	1,640	5,200
4030	FORFEITED DEPOSIT	0	0	750	0
4100	TICKET SALES CITY SPONSORED	0	0	8,127	8,500
4110	VENDOR BOOTH RENTAL	0	0	450	1,000
	TOTAL OPERATING REVENUE	0	0	18,314	35,780
	<u>OTHER NON-OPERATING</u>				
4800	MERCHANDISE- RESALE	0	0	1,383	1,000
4899	MISCELLANEOUS REVENUE	0	0	0	250
4930	DONATIONS	0	0	2,869	4,000
	TOTAL OTHER NON-OPERATING	0	0	4,252	5,250
	GRAND TOTAL REVENUES	0	0	22,566	41,030

TEXAN THEATRE FUND EXPENDITURES

**CITY OF ATHENS
TEXAN EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
	<u>SUPPLIES</u>					
570-6201	OFFICE SUPPLIES	0	0	0	0	100
570-6202	OPERATING SUPPLIES	0	0	0	1,172	500
570-6203	REPAIR & MAINTENANCE SUPPLIES	0	0	0	24	500
570-6204	SMALL TOOLS AND EQUIPMENT	0	0	0	0	1,500
570-6205	POSTAGE	0	0	0	0	200
570-6208	COMPUTER SOFTWARE	0	0	0	0	250
570-6209	MERCHANDISE- RESALE	0	0	0	785	0
	TOTAL SUPPLIES	0	0	0	1,981	3,050
	<u>CONTRACTUAL SERVICES</u>					
570-6301	COMMUNICATIONS	0	0	0	2,132	4,000
570-6303	ADVERTISING	0	0	0	325	0
570-6305	ELECTRICITY	0	0	0	5,769	11,200
570-6308	REPAIR AND MAINTENANCE	0	0	0	189	2,500
570-6309	RENTALS	0	0	0	1,991	0
570-6310	CONTRACTUAL SERVICES	0	0	0	1,670	6,000
570-6314	INSURANCE	0	0	0	0	2,000
570-6317	SERVICES CHARGES	0	0	0	57	0
570-6320	FEDERAL/STATE LICENSING	0	0	0	765	1,200
570-6399	MISCELLANEOUS	0	0	0	104	100
	TOTAL CONTRACTUAL SERVICES	0	0	0	13,002	27,000
	<u>OPERATING TRANSFERS</u>					
570-6610	OPERATING TRSF FUND 10	0	0	0	0	10,550
	TOTAL OPERATING TRANSFERS	0	0	0	0	10,550
	TOTAL EXPENDITURES	0	0	0	14,983	40,600

*INCLUDES AMENDMENTS.

CAPITAL PROJECT FUNDS

These funds are used to record activity related to the construction or acquisition of capital assets typically funded through the issuance of debt.

**CITY OF ATHENS
CAPITAL IMPROVEMENT PLAN - FUND 30**

	ACTUAL 2016/2017	ESTIMATE 2017/2018	PROPOSED 2018/2019
ESTIMATED BALANCE 10/1		\$ 11,331,122.32	\$ 10,028,248.71
REVENUE:			
INTEREST EARNINGS	\$ 68,815.00	\$ 160,000.00	\$ 80,000.00
CO PROCEEDS	\$ 12,173,000.00		
TOTAL REVENUES	\$ 12,241,815.00	\$ 160,000.00	\$ 80,000.00

TOTAL AMOUNT AVAILABLE	\$ 12,241,815.00	\$ 11,491,122.32	\$ 10,108,248.71
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	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL 2016/2017	ESTIMATE 2017/2018	PROPOSED 2018/2019
DISBURSEMENTS					
700 Cain Center	\$ 10,593,500.00	\$ 5,804,050.00	\$ 209,241.63	\$ 256,846.60	\$ 5,337,961.77
710 Texan Theater	\$ 1,419,500.00	\$ 1,446,748.36	\$ 573,177.69	\$ 873,570.67	
720 Central Fire Station Improvements	\$ 55,000.00	\$ 115,000.00		\$ 51,369.20	\$ 60,000.00
721 North Fire Station Improvements		\$ 30,000.00			\$ 30,000.00
725 Peach Park Improvements	\$ 35,000.00	\$ 35,000.00			\$ 35,000.00
730 Cain Park Improvements	\$ 40,000.00	\$ 40,000.00	\$ 8,854.00	\$ 3,253.78	\$ 27,892.22
735 West Park Improvements	\$ 30,000.00	\$ 30,000.00			\$ 30,000.00
740 Waste Water Facilities		\$ 180,000.00			
755 Water Tank Rehabs (3)		\$ 912,075.00		\$ 130,619.72	\$ 781,455.28
760 Booster Pump Station		\$ 469,499.00		\$ 69,499.00	\$ 400,000.00
765 North WWTP Trickling Filter Repair		\$ 500,000.00			\$ 500,000.00
770 South Prairieville and Park		\$ 558,773.00			
780 Water Model		\$ 198,000.00	\$ 119,419.36	\$ 77,714.64	
785 Edmonson Sewer Replacement		\$ 800,000.00			
790 Corsicana-Aaron Sewer Replacement		\$ 397,005.00			
Total Disbursements	\$ 12,173,000.00	\$ 11,516,150.36	\$ 910,692.68	\$ 1,462,873.61	\$ 7,202,309.27

ESTIMATED BALANCE 9/30	\$ 11,331,122.32	\$ 10,028,248.71	\$ 2,905,939.44
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CITY OF ATHENS UTILITY CAPITAL IMPROVEMENT PLAN

TYPE	UTILITY PROJECTS	CONSTRUCTION SCHEDULE						TOTAL PROJECT COSTS	OTHER SOURCES	
		PRIOR FY	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23			
Distribution	Athens Booster Pump Station	\$ 352,120	\$ 117,374	\$ -	\$ -	\$ -	\$ -	\$ 469,494	\$ -	2
Distribution	HWY 7 Loop Elevated Storage Tank Rehabilitation	-	373,450	-	-	-	-	373,450	-	2
Distribution	Royal Mountain Standpipe Rehabilitation	-	406,060	-	-	-	-	406,060	-	2
Distribution	AMR Implementation	100,000	100,000	100,000	100,000	-	-	400,000	-	1
Collection	West WWTP Influent Lines	305,554	-	-	-	-	-	305,554	-	2
Distribution	Scott Street Ground Storage Tank	498,400	-	-	-	-	-	498,400	-	-
Facility	WWTP Admin Buildings	-	180,000	-	-	-	-	180,000	-	2
Facility	SCADA System	-	-	300,000	-	200,000	200,000	700,000	-	1
Treatment	North WWTP Trickling Filter Rehabilitation	-	500,000	-	-	-	-	500,000	-	2
Distribution	South Prairieville/Park Water Main Replacement	-	-	558,773	-	-	-	558,773	-	2
Treatment	WWTP Master Plan	-	50,000	-	-	-	-	50,000	-	2
Collection	Edmonson Gravity Sewer Main Replacement	-	-	95,000	800,000	-	-	895,000	-	1
Collection	Corsicana-Aaron Gravity Sewer Main Replacement	-	-	-	-	95,000	810,000	905,000	-	2
Collection	Robbins Lift Station Improvements	-	-	-	168,000	-	-	168,000	-	1,2
Collection	Daniels Lift Station Improvements	-	-	-	-	-	170,000	170,000	-	1
Collection	I/I Activities (SSES)	-	-	-	-	-	100,000	100,000	-	1
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
SUBTOTAL		\$ 1,256,074	\$ 1,726,884	\$ 1,053,773	\$ 1,068,000	\$ 295,000	\$ 1,280,000	\$ 6,679,731	\$ -	

OTHER SOURCES	
1. Utility Operating Budget	
2. 2017 CO	
3. Project Savings	\$ 12,137.50

CAPITAL IMPROVEMENT FUND 30

REVENUES

**CITY OF ATHENS
CAPITAL IMPROVEMENT FUND 30 REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 EST FYE	2018 - 2019 BUDGET
	<u>INTRAGOVERNMENTAL</u>				
4552	OPERATING TRANSFER 10	0	3,977	0	0
	TOTAL OPERATING REVENUE	0	3,977	0	0
	<u>OTHER NON-OPERATING</u>				
4801	INTEREST EARNED	0	68,815	0	0
4910	BOND PROCEEDS	0	11,755,000	0	0
	TOTAL OTHER NON-OPERATING		11,823,815	0	0
	GRAND TOTAL REVENUES	0	11,827,792	0	0

CAPITAL IMPROVEMENT FUND 30 EXPENDITURES

**CITY OF ATHENS
CAPITAL IMPROVEMENT FUND 30 EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>CONTRACTUAL SERVICES</u>						
503-6300.700	CAIN CTR RENOVATIONPROF FEES	0	205,654	0	256,847	0
503-6300.705	MUNICIPAL FACILITIESPROF SVS	0	0	0	0	0
503-6300.710	TEXAS THEATREPROF SVS	0	92,433	0	0	0
503-6300.780	WATER STUDYPROF SERVICES	0	119,419	0	77,715	0
503-6399	MISCELLANEOUS	0	173	0	0	0
503-6476	BOND ISSUANCE COSTS	0	141,434	0	0	0
TOTAL CONTRACTUAL SERVICES		0	559,113	0	334,561	0
<u>CAPITAL OUTLAY</u>						
503-6500.7	CAIN CENTER	0	0	0	0	5,337,962
503-6500.72	CENTRAL FIRE STATION	0	0	0	51,369	60,000
503-6500.721	NORTH FIRE STATION	0	0	0	0	30,000
503-6500.725	PEACH PARK IMPROVEMENTS	0	0	0	0	35,000
503-6500.735	WEST PARK IMPROVEMENTS	0	0	0	0	30,000
503-6500.755	WATER TANK REHAB	0	0	0	130,620	781,455
503-6500.76	BOOSTER STATION	0	0	0	69,499	400,000
503-6500.765	N WWTP TRICKLING FILTER	0	0	0	0	500,000
503-6502.71	TEXAS THEATRE BUILDING	0	473,918	0	868,058	0
503-6503.7	CAIN CTR CONSTRUCT OTHER IMPR	0	3,500	0	0	0
503-6503.71	TEXAS THEATREOTHER IMPROVMTS	0	6,827	0	5,513	0
503-6503.73	CAIN PARK LIGHTINGOTHER IMPR	0	8,854	0	3,254	27,892
504-6300.	ARCHITECTURAL FEES	0	0	0	0	0
TOTAL CONTRACTUAL SERVICES		0	493,099	0	1,128,313	7,202,310
TOTAL EXPENDITURES		0	1,052,212	0	1,462,874	7,202,310

*INCLUDES AMENDMENTS.

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 active funds and their use.

Fund 13 – General Fund Grants

This fund accounts for Local/State/Federal grants for activities of the General Fund.

Fund 52 – Utility Fund Grants

This fund accounts for Local/State/Federal grants for activities of the Utility Fund.

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. Most of the donations received 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.

**CITY OF ATHENS
MUNICIPAL COURT TECHNOLOGY FEE REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 EST FYE	2018 - 2019 BUDGET
	<u>COURT/PUBLIC SAFETY</u>				
4201.6	MUNICIPAL COURT TECHNOLOGY FEE	4,319	4,286	4,686	
	TOTAL COURT/PUBLIC SAFETY	4,319	4,286	4,686	0
	<u>OTHER NON-OPERATING</u>				
4801	INTEREST INCOME	13	3	17	
4899	MISCELLANEOUS INCOME				
	TOTAL OTHER NON-OPERATING	13	3	17	0
	GRAND TOTAL REVENUES	4,332	4,289	4,703	0

**CITY OF ATHENS
MUNICIPAL COURT TECHNOLOGY FEE EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
	<u>SUPPLIES</u>					
550-6203	REPAIR/MAINT SUPPLIES				(2,474)	
550-6204	SMALL TOOLS & EQUIPMENT	3,063	302			
550-6208	COMPUTER SOFTWARE	4,106				
	TOTAL SUPPLIES	7,169	302	0	(2,474)	0
	<u>CONTRACTUAL SERVICES</u>					
550-6308	REPAIR & MAINTENANCE SERVICES	3,274	4,948			
550-6309	RENTALS	652				
	TOTAL CONTRACTUAL SERVICES	3,926	4,948	0	0	0
	TOTAL EXPENDITURES	11,095	5,250	0	(2,474)	0

*INCLUDES AMENDMENTS.

AIRPORT GRANT FUND

This fund is used for tracking grants for the City of Athens Municipal Airport.

**CITY OF ATHENS
AIRPORT GRANT REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 EST FYE	2018 - 2019 BUDGET
<u>INTRAGOVERNMENTAL RECEIPTS</u>					
4501	LOCAL MATCH				
4511	OPERATING TRANSFERS - FUND 11	57,900		150,000	
4558	OPERATING TRANSFERS - FUND 58				
TOTAL INTRAGOVERNMENTAL RECEIPTS		57,900	0	150,000	0
<u>INTERGOVERNMENTAL RECEIPTS</u>					
4601	FEDERAL GRANT REVENUE				
4602	STATE GRANT REVENUE		128,996		
TOTAL INTERGOVERNMENTAL RECEIPTS		0	128,996	0	0
<u>OTHER NON-OPERATING</u>					
4801	INTEREST INCOME			7	
4899	MISCELLANEOUS INCOME				
TOTAL OTHER NON-OPERATING		0	0	7	0
GRAND TOTAL REVENUES		57,900	128,996	150,007	0

**CITY OF ATHENS
AIRPORT GRANTS EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2015 - 2016 ACTUAL	2016 - 2017 ACTUAL	2017 - 2018 YE BUDGET*	2017 - 2018 EST FYE	2018 - 2019 BUDGET
	<u>SUPPLIES</u>					
536-6203	REPAIR/MAINT SUPPLIES	40				
536-6204	SMALL TOOLS & EQUIPMENT		1			
	TOTAL SUPPLIES	40	1	0	0	0
	<u>CONTRACTUAL SERVICES</u>					
536-6300	PROFESSIONAL SERVICES	18,500				
536-6308	REPAIR & MAINTENANCE SERVICES	48,405	4,157			
536-6310	OTHER CONTRACTUAL SERVICE	2,000	124,839			
	TOTAL CONTRACTUAL SERVICES	68,905	128,996	0	0	0
	<u>CAPITAL OUTLAY</u>					
536-6503	IMPR. OTHER THAN BUILDINGS				137,300	
	TOTAL CAPITAL OUTLAY	0	0	0	137,300	0
	TOTAL EXPENDITURES	68,946	128,996	0	137,300	0

*INCLUDES AMENDMENTS.



ADDITIONAL INFORMATION

The pages following this page include miscellaneous informative data for users of the budget book. Including: Fund/Department/Category definitions, Budget Glossary, Position Listing and Step & Grade scale.

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.

13 General Fund Grants

This special revenue fund is used to capture grants for general fund operations.

14 Equipment Replacement Fund

This general fund is used to account for capital equipment purchases of the general fund. Its revenues include transfers from the General Fund in addition to addition to revenues received from the City's annual auction.

16 Texan Theatre Fund

This general fund is used to account for all revenues and expenditures for operating the Texan Theatre.

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.

FUND:

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 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.

DEPARTMENTS OF MAJOR FUNDS:

Fund 10

- 10 City Administrator
- 11 Legal
- 12 Human Resources
- 13 Technology
- 14 Finance
- 15 Mayor and Council
- 16 City Secretary
- 17 Facilities
- 18 Sanitation
- 22 Code Enforcement
- 24 Development Services
- 32 Streets & Drainage
- 34 Parks
- 35 Cain Center
- 38 Fleet Maintenance
- 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 11

- 36 Airport

Fund 12

- 72 Tourism

Fund 40

- 61 Utility Administration
- 62 Water Utility
- 63 Collection and Distribution
- 65 Wastewater Utility
- 66 Utility Billing
- 69 Non-Departmental

OBJECT:

6100 Personnel Services

This category includes expenses for salaries, wages, and related employee benefits provided for all employed by the City. Employee benefits include employer contributions to the retirement system, insurance, sick leave, termination pay and similar benefits.

6200 Supplies

Supplies are articles which, after use, are totally consumed or show an appreciable change or impairment of same. They are also articles subject to loss, theft, or rapid depreciation.

6300 Contractual Services

This category includes expenses for services other than Personal Services which are required by the City in the administration of its assigned functions or which are legally or morally obligatory on the governmental unit. Such services maybe provided by some agency of the governmental unit or by private business organizations.

6400 Long-Term Debt

This category includes principal, interest and other expenses related to the payment of long-term debt obligations. This category will typically be charged to by the Finance department only. Any legally binding obligation, which has a payout 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 more than \$5,000. 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 more than \$5,000 will be amortized.

6600 Operating Transfers

Transfers between governmental funds for operating transfer or matching purposes for grants.

OBJECT:

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.

BUDGET GLOSSARY

A budget glossary is 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 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 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)

Fixed Assets: Assets of long-term character which are intended to continue to be held or used.

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.

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 paid.

Expense: Charges incurred for operation, maintenance, interest, and other charges.

Fiscal Year: The time designated by the City signifying the beginning and ending period for recording financial transactions.

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 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 appropriation that is not expended or encumbered. (Amount of money still available for future purchases.)

**CITY OF ATHENS
POSITION LISTING
EFFECTIVE 10/1/18**

POSITION TITLE - % DISTRIBUTION	FUND-DEPT	PAY GRADE	FULL-TIME EQUIVALENT
CITY MANAGER	10-10	CA	1
PUBLIC WORKS DIRECTOR	10-10	26	1
TOTAL ADMINISTRATION (510)			2
DIRECTOR OF HUMAN RESOURCES	10-12	26	1
HUMAN RESOURCES GENERALIST	10-12	17	1
TOTAL HUMAN RESOURCES (512)			2
IT DIRECTOR (VACANCY)	10-13	26	1
TOTAL TECHNOLOGY (513)			1
DIRECTOR OF FINANCE	10-14	26	1
SENIOR ACCOUNTANT	10-14	21	1
ACCOUNTANT	10-14	19	1
TOTAL FINANCE (514)			3
CITY SECRETARY	10-16	27	1
TOTAL CITY SECRETARY (516)			1
PT FACILITIES MAINTENANCE TECH	10-17	11	0.17
TOTAL FACILITIES (517)			0.17
BUILDING INSPECTOR	10-22	21	1
TOTAL CODE ENFORCEMENT (522)			1
DIRECTOR DEVELOPMENT SVC (VACANCY 75%)	10-24	26	1
DEVELOPMENT COORDINATOR	10-24	19	1
GIS TECHNICIAN	10-24	14	1
TOTAL DEVELOPMENT SERVICES (524)			3
STREETS SUPERINTENDENT	10-32	21	1
STREET FOREMAN	10-32	16	1
EQUIPMENT OPERATOR II	10-32	15	1
EQUIPMENT OPERATOR I	10-32	13	1
STREET MAINTENANCE TECH	10-32	12	4
TOTAL STREETS & DRAINAGE (532)			8
SUPERINTENDANT	10-34	21	1
CREW FOREMAN	10-34	16	0.33
EQUIPMENT OPERATOR I	10-34	13	1
PARKS MAINTENANCE TECH	10-34	12	4
PARKS LABORER	10-34	8	1
PARKS LABORER (SEASONAL)	10-34	8	0.5
PARKS LABORER (SEASONAL)	10-34	8	0.5
TOTAL PARKS, RECREATION & CULTURE (534)			8.33
INTERIM DEVELOPMENT DIRECTOR	10-35	27	1
PARKS CREW FOREMAN	10-35	16	0.67
PT FACILITIES MAINTENANCE TECH	10-35	11	0.33
TOTAL CAIN CENTER (535)			2
FLEET MAINT. SUPERINTENDENT	10-38	21	1
MECHANIC II	10-38	14	2
TOTAL FLEET MAINTENANCE (538)			3

**CITY OF ATHENS
POSITION LISTING
EFFECTIVE 10/1/18**

POSITION TITLE - % DISTRIBUTION	FUND-DEPT	PAY GRADE	FULL-TIME EQUIVALENT
FIRE CHIEF	10-46	29	1
ASSISTANT FIRE CHIEF	10-46	F26	1
BATTALLION CHIEF/FIRE MARSHALL	10-46	F24	1
FIRE CAPTAIN	10-46	F21	3
FIRE LIEUTENANT	10-46	F20	3
FIRE FIGHTER	10-46	F19	18
TOTAL FIRE SERVICES (546)			27
ANIMAL CONTROL	10-49	13	1
TOTAL ANIMAL CONTROL (549)			1
COURT ADMINISTRATOR	10-50	16	1
COURT CLERK (PART-TIME)	10-50	16	0.5
MUNICIPAL JUDGE (PART-TIME)	10-50	PT	0.5
TOTAL MUNICIPAL COURT (550)			2
POLICE CHIEF	10-51	29	1
ASSISTANT POLICE CHIEF	10-51	P26	1
TOTAL POLICE ADMINISTRATION (551)			2
POLICE SERGEANT	10-52	P21	1
CORPORAL	10-52	P20	1
CID (VACANCY)	10-52	P19	1
POLICE OFFICER	10-52	P19	3
TOTAL POLICE INVESTIGATION (552)			6
CORPORAL	10-53	P20	5
SERGEANT	10-53	CS21	5
POLICE LIEUTENANT	10-53	P23	1
POLICE OFFICER	10-53	CS19	8
POLICE OFFICER (VACANCY 100% FUNDED)	10-53	CS19	1
POLICE OFFICER (VACANCY 80% FUNDED)	10-53	CS19	1
POLICE OFFICER (VACANCY 0% FUNDED)	10-53	CS19	1
POLICE OFFICER (VACANCY 0% FUNDED)	10-53	CS19	1
TOTAL POLICE PATROL (553)			23
POLICE LIEUTENANT	10-54	P23	1
EVIDENCE TECHNICIAN	10-54	15	1
POLICE DISPATCHER	10-54	17	4
POLICE DISPATCHER (VACANCY)	10-54	17	1
POLICE SECRETARY (VACANCY 75% FUNDED)	10-54	15	1
RECORDS CLERK	10-54	14	1
TOTAL POLICE SUPPORT SERVICES (554)			9

**CITY OF ATHENS
POSITION LISTING
EFFECTIVE 10/1/18**

POSITION TITLE - % DISTRIBUTION	FUND-DEPT	PAY GRADE	FULL-TIME EQUIVALENT
UTILITIES DIRECTOR	40-61	26	1
TOTAL UTILITY ADMINISTRATION (561)			1
SUPERINTENDENT	40-62	21	1
CHIEF OPERATOR	40-62	17	1
OPERATOR II	40-62	15	1
OPERATOR	40-62	14	4
TOTAL WATER UTILITY (562)			7
SUPERINTENDENT	40-63	21	1
CREW FOREMAN	40-63	17	2
LINE MAINTENANCE TECHNICIAN II	40-63	15	2
LINE MAINTENANCE TECHNICIAN	40-63	14	5
TOTAL UTILITY DISTRIBUTION & COLLECTION (563)			10
SUPERINTENDENT	40-65	21	1
CHIEF OPERATOR	40-65	16	1
OPERATOR	40-65	14	5
TOTAL WASTEWATER UTILITY (565)			7
UTILITY BILLING SUPERVISOR	40-66	17	1
UTILITY BILLING CLERK	40-66	16	1
RECEPTIONIST	40-66	15	1
TOTAL UTILITY BILLING (566)			3
COMMUNITY SERVICES COORDINATOR	12-72	20	1
TOTAL TOURISM (572)			1
TOTAL GENERAL FUND:			104.5
TOTAL UTILITY FUND:			28
TOTAL HOT FUND:			1
TOTAL FULL-TIME EQUIVALENTS FY 2019:			133.5

GRADE	Minimum					Mid-Point					Maximum
	STEP										
	1	2	3	4	5	6	7	8	9	10	11
7	\$ 18,436.00	\$ 19,006.00	\$ 19,594.00	\$ 20,200.00	\$ 20,824.00	\$ 21,468.00	\$ 22,132.00	\$ 22,817.00	\$ 23,523.00	\$ 24,250.00	\$ 25,000.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
8	\$ 19,615.00	\$ 20,222.00	\$ 20,848.00	\$ 21,492.00	\$ 22,157.00	\$ 22,842.00	\$ 23,549.00	\$ 24,277.00	\$ 25,028.00	\$ 25,802.00	\$ 26,600.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
9	\$ 20,869.00	\$ 21,515.00	\$ 22,180.00	\$ 22,866.00	\$ 23,573.00	\$ 24,302.00	\$ 25,054.00	\$ 25,829.00	\$ 26,627.00	\$ 27,451.00	\$ 28,300.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
10	\$ 22,196.00	\$ 22,883.00	\$ 23,591.00	\$ 24,320.00	\$ 25,072.00	\$ 25,848.00	\$ 26,647.00	\$ 27,471.00	\$ 28,321.00	\$ 29,197.00	\$ 30,100.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
11	\$ 23,612.00	\$ 24,343.00	\$ 25,095.00	\$ 25,872.00	\$ 26,672.00	\$ 27,497.00	\$ 28,347.00	\$ 29,224.00	\$ 30,128.00	\$ 31,059.00	\$ 32,020.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
12	\$ 25,087.00	\$ 25,863.00	\$ 26,663.00	\$ 27,488.00	\$ 28,338.00	\$ 29,214.00	\$ 30,118.00	\$ 31,049.00	\$ 32,009.00	\$ 32,999.00	\$ 34,020.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
13	\$ 26,791.00	\$ 27,619.00	\$ 28,473.00	\$ 29,354.00	\$ 30,262.00	\$ 31,198.00	\$ 32,163.00	\$ 33,157.00	\$ 34,183.00	\$ 35,240.00	\$ 36,330.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
14	\$ 28,538.00	\$ 29,421.00	\$ 30,331.00	\$ 31,269.00	\$ 32,236.00	\$ 33,233.00	\$ 34,261.00	\$ 35,320.00	\$ 36,413.00	\$ 37,539.00	\$ 38,700.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
15	\$ 30,411.00	\$ 31,352.00	\$ 32,322.00	\$ 33,321.00	\$ 34,352.00	\$ 35,414.00	\$ 36,509.00	\$ 37,639.00	\$ 38,803.00	\$ 40,003.00	\$ 41,240.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
16	\$ 32,417.00	\$ 33,420.00	\$ 34,453.00	\$ 35,519.00	\$ 36,617.00	\$ 37,750.00	\$ 38,917.00	\$ 40,121.00	\$ 41,362.00	\$ 42,641.00	\$ 43,960.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
17	\$ 34,570.00	\$ 35,640.00	\$ 36,742.00	\$ 37,878.00	\$ 39,050.00	\$ 40,257.00	\$ 41,503.00	\$ 42,786.00	\$ 44,109.00	\$ 45,474.00	\$ 46,880.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
18	\$ 36,879.00	\$ 38,019.00	\$ 39,195.00	\$ 40,407.00	\$ 41,657.00	\$ 42,945.00	\$ 44,273.00	\$ 45,643.00	\$ 47,054.00	\$ 48,510.00	\$ 50,010.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
19	\$ 39,356.00	\$ 40,574.00	\$ 41,828.00	\$ 43,122.00	\$ 44,456.00	\$ 45,831.00	\$ 47,248.00	\$ 48,709.00	\$ 50,216.00	\$ 51,769.00	\$ 53,370.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
CS-19	\$ 40,064.00	\$ 41,303.00	\$ 42,581.00	\$ 43,898.00	\$ 45,255.00	\$ 46,655.00	\$ 48,098.00	\$ 49,586.00	\$ 51,119.00	\$ 52,700.00	\$ 54,330.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
20	\$ 41,937.00	\$ 43,234.00	\$ 44,571.00	\$ 45,950.00	\$ 47,371.00	\$ 48,836.00	\$ 50,347.00	\$ 51,904.00	\$ 53,509.00	\$ 55,164.00	\$ 56,870.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
P-20	\$ 43,191.00	\$ 44,527.00	\$ 45,904.00	\$ 47,324.00	\$ 48,787.00	\$ 50,296.00	\$ 51,852.00	\$ 53,455.00	\$ 55,109.00	\$ 56,813.00	\$ 58,570.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
F-20	\$ 44,135.00	\$ 45,500.00	\$ 46,907.00	\$ 48,358.00	\$ 49,853.00	\$ 51,395.00	\$ 52,985.00	\$ 54,623.00	\$ 56,313.00	\$ 58,055.00	\$ 59,850.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
21	\$ 44,953.00	\$ 46,344.00	\$ 47,777.00	\$ 49,255.00	\$ 50,778.00	\$ 52,348.00	\$ 53,967.00	\$ 55,637.00	\$ 57,357.00	\$ 59,131.00	\$ 60,960.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
22	\$ 47,947.00	\$ 49,430.00	\$ 50,959.00	\$ 52,535.00	\$ 54,160.00	\$ 55,835.00	\$ 57,562.00	\$ 59,342.00	\$ 61,177.00	\$ 63,069.00	\$ 65,020.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
CS-21	\$ 48,987.00	\$ 50,502.00	\$ 52,064.00	\$ 53,674.00	\$ 55,334.00	\$ 57,046.00	\$ 58,810.00	\$ 60,629.00	\$ 62,504.00	\$ 64,437.00	\$ 66,430.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
23	\$ 51,244.00	\$ 52,828.00	\$ 54,462.00	\$ 56,147.00	\$ 57,883.00	\$ 59,673.00	\$ 61,519.00	\$ 63,422.00	\$ 65,383.00	\$ 67,405.00	\$ 69,490.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
P-23	\$ 54,658.00	\$ 56,348.00	\$ 58,091.00	\$ 59,888.00	\$ 61,740.00	\$ 63,649.00	\$ 65,618.00	\$ 67,647.00	\$ 69,740.00	\$ 71,896.00	\$ 74,120.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
24	\$ 55,078.00	\$ 56,782.00	\$ 58,538.00	\$ 60,348.00	\$ 62,215.00	\$ 64,139.00	\$ 66,123.00	\$ 68,168.00	\$ 70,276.00	\$ 72,449.00	\$ 74,690.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
F-24	\$ 58,050.00	\$ 59,845.00	\$ 61,696.00	\$ 63,604.00	\$ 65,572.00	\$ 67,600.00	\$ 69,690.00	\$ 71,846.00	\$ 74,068.00	\$ 76,358.00	\$ 78,720.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
25	\$ 58,913.00	\$ 60,735.00	\$ 62,613.00	\$ 64,550.00	\$ 66,546.00	\$ 68,604.00	\$ 70,726.00	\$ 72,913.00	\$ 75,169.00	\$ 77,493.00	\$ 79,890.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
26	\$ 63,485.00	\$ 65,448.00	\$ 67,472.00	\$ 69,559.00	\$ 71,711.00	\$ 73,928.00	\$ 76,215.00	\$ 78,572.00	\$ 81,002.00	\$ 83,507.00	\$ 86,090.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
CS-26	\$ 64,104.00	\$ 66,087.00	\$ 68,131.00	\$ 70,238.00	\$ 72,410.00	\$ 74,650.00	\$ 76,959.00	\$ 79,339.00	\$ 81,792.00	\$ 84,322.00	\$ 86,930.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
27	\$ 68,426.00	\$ 70,542.00	\$ 72,724.00	\$ 74,973.00	\$ 77,291.00	\$ 79,682.00	\$ 82,146.00	\$ 84,687.00	\$ 87,306.00	\$ 90,006.00	\$ 92,790.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
28	\$ 75,269.00	\$ 77,597.00	\$ 79,997.00	\$ 82,471.00	\$ 85,021.00	\$ 87,651.00	\$ 90,362.00	\$ 93,157.00	\$ 96,038.00	\$ 99,008.00	\$ 102,070.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03
29	\$ 81,736.00	\$ 84,264.00	\$ 86,870.00	\$ 89,557.00	\$ 92,327.00	\$ 95,182.00	\$ 98,126.00	\$ 101,161.00	\$ 104,289.00	\$ 107,515.00	\$ 110,840.00
	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03	1.03



APPENDIX

The pages following in the Appendix reflect the budget as approved by City Council for the Athens Economic Development Corporation. The A.E.D.C. is funded by a ½ cent sales tax (authorized by 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.

AEDC Fiscal Year 2018-19 Budget Worksheet

	<u>Aug 17-July 18 Actual</u>	<u>Budget 2017-18</u>	<u>Proposed 2018-19</u>	<u>% Difference</u>
Ordinary Income/Expense	12 month actual			
Income				
4000 - Income				
4001 - Rental Income - 201 W Corsicana	22,200.00	22,200.00	22,200.00	0.00%
4001 - Rental Income - 1702/1704 Enterprise	69,112.47	78,000.00	80,900.00	3.72%
4005 - Sales Taxes	1,351,887.20	1,300,000.00	1,300,000.00	0.00%
4010 - Miscellaneous Income	1,005.77	0.00	0.00	
4015 - Loans/Incentive Repayments	0.00	0.00	0.00	
Total 4000 - Income	<u>1,444,205.44</u>	<u>1,400,200.00</u>	<u>1,403,100.00</u>	
4950 - Interest Revenues-Cash Accounts	14,054.37	1,500.00	12,000.00	700.00%
4951 - Interest Revenues-Receivables	24,846.17	30,561.37	27,080.00	-11.39%
Other Sources-Notes Receivable				
Extreme Engineering (480)	45,493.19	45,720.95	47,111.00	
Extreme Engineering (250)	17,291.40	17,291.45	17,291.00	
Extreme Engineering (20)	3,333.34	0.00	13,333.00	
Purselley Cabinets	4,000.00	3,277.70	3,412.00	
HVAC Manufacturing	42,334.80	42,652.90	44,657.00	
Biomerics FMI, LLC	0.00	0.00	5,998.00	
Total Other Sources	<u>0.00</u>	<u>108,943.00</u>	<u>131,802.00</u>	
Total Income	<u>1,595,558.71</u>	<u>1,541,204.37</u>	<u>1,573,982.00</u>	
Gross Profit	<u>1,595,558.71</u>	<u>1,541,204.37</u>	<u>1,573,982.00</u>	
Expense				
6000 - Operating Expenses				
6001 - ATHENS EDC (supplies, postage, copier)	10,707.74	11,000.00	11,000.00	0.00%
6015 - ATHENS PARTNERSHIP CENTER	39,693.69	56,100.00	45,500.00	-18.89%
6016 - Interest Expense	43,451.94	48,000.00	66,000.00	37.50%
6020 - Insurance				
6020.1 - D & O	0.00	700.00	604.00	-13.71%
6020.2 - Property/Liab	0.00	3,300.00	7,477.00	126.58%
Total 6020 - Insurance	<u>0.00</u>	<u>4,000.00</u>	<u>8,081.00</u>	<u>102.03%</u>
6030 - Legal Advertising	644.15	1,200.00	1,000.00	-16.67%
6040 - Membership Dues	6,596.16	7,200.00	7,500.00	4.17%
6050 - Seminars/Training	3,266.92	5,000.00	6,000.00	20.00%
6060 - Subscriptions/References	2,060.00	3,100.00	8,000.00	158.06%
6080 - Travel	3,744.02	5,500.00	6,500.00	18.18%
6090 - Temporary Work	40.00	2,000.00	1,500.00	-25.00%
Total 6000 - Operating Expenses	<u>110,204.62</u>	<u>143,100.00</u>	<u>161,081.00</u>	<u>12.57%</u>

6100 · Professional Services	85,061.94	51,000.00	36,500.00	-28.43%
6200 · Personnel				
6230 · Med. Insurance	22,953.28	23,100.00	25,200.00	9.09%
6240 · Retirement	43,254.08	46,050.00	45,000.00	-2.28%
6260 · QB Payroll Expenses				
6260.3 · Staff Compensation	189,095.34	205,733.00	206,100.00	0.18%
6260.4 · Payroll Tax Expense	19,986.64	16,182.00	15,770.00	-2.55%
6260.7 · Other Salary	11,538.72	10,000.00	10,000.00	0.00%
6260.5 · Workers Comp	0.00	400.00	930.00	132.50%
Total 6200 · Personnel	286,828.06	301,465.00	303,000.00	0.51%
6300 · Capital Expenditures	4,785.08	6,000.00	6,000.00	0.00%
6400 · Marketing	96,705.50	130,000.00	130,000.00	0.00%
6750 · Business Retention	3,867.20	21,500.00	21,000.00	-2.33%
6700 · Maintenance & Grounds	10,837.06	39,040.00	43,250.00	10.78%
7000 · Depreciation Expense	92,786.85	0.00	0.00	
8000 · AEDC Projects/Incentives	113,100.00	514,836.00	517,548.00	0.53%
8001 · Business Assistance Grants	671.92	50,000.00	50,000.00	0.00%
8002 · Community Development Projects	21,522.69	45,000.00	45,000.00	0.00%
Total Expense	826,370.92	1,301,941.00	1,313,379.00	0.88%
Phase IV Industrial Park Development	0.00	0.00	0.00	
Loan Payments (Principal)				
Citizens National Bank -98 acres	65,753.60	68,373.00	69,724.00	
Citizens National Bank -Infrastructure	48,995.50	47,756.00	49,154.00	
First State Bank-201 W Corsicana	42,950.05	45,277.00	48,066.00	
First State Bank-296 Acres-Airport	45,049.26	38,966.00	40,056.00	
First State Bank-1704 Enterprise Renovations	0.00	0.00	53,603.00	
First State Bank Brownsboro-1010 W Corsicana	177,017.11	18,330.00	0.00	
Total Loan Payments	379,765.52	218,702.00	260,603.00	
Total with asset development and Loan Payments	1,206,136.44	1,520,643.00	1,573,982.00	

