



# **ANNUAL OPERATING BUDGET FISCAL YEAR 2020**

# CITY OF ATHENS

## ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2020

AS ADOPTED BY  
MAYOR AND CITY COUNCIL



**ELIZABETH BORSTAD, CITY MANAGER**

**508 E. TYLER ST  
ATHENS, TX 75751**  
[www.athenstx.gov](http://www.athenstx.gov)

# **CITY OF ATHENS ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2020**

**"This budget will raise more revenue from property taxes than last year's budget by an amount of \$332,909, which is a 6.84 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$60,530."**

## **OPERATING BUDGET RECORD VOTE:**

**For:** Mayor Monte Montgomery  
Councilmember Toni Clay  
Councilmember Aaron Smith  
Councilmember Robert Gross

**Against:** None

**Present & Not Voting:** None

**Absent:** Mayor Pro Tem Ed McCain

The tax rate adopted for Tax Year 2019 (Fiscal Year 2020) is higher than the Effective Tax Rate and lower than the Rollback Tax Rate. The Chart below includes comparative numbers for Fiscal Years 2020 and 2019. Rates below are per \$100 valuation.

<b>TAX RATE</b>	<b>ADOPTED FY 2020</b>	<b>ADOPTED FY 2019</b>
M&O Rate	0.569312	0.563954
Debt Service Rate	0.110909	0.121267
Property Tax Rate	0.680221	0.685221
Effective Tax Rate	0.641509	0.679565
Rollback Tax Rate	0.683063	0.762177

The total debt obligation secured for the City of Athens secured by property taxes is \$868,027.

**CITY OF ATHENS**  
**ANNUAL OPERATING BUDGET**  
**OCTOBER 1, 2019 THROUGH SEPTEMBER 30, 2020**

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.....Director of Human Resources

Tim Perry .....Director of Public Works

Russell Marshall.....Fire Chief

Michael Hill, Jr.....Police Chief

Audrey Sloan.....Director of Development Services

Randy Williams .....Director of Utilities

Derek Whiteley .....Director of Information Technology

Joanie Ahlers.....Director of AEDC

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# CITY OF ATHENS

November 10, 2019

Mayor and City Council Members  
City of Athens  
508 E. Tyler Street  
Athens, Texas 75751

Honorable Mayor and Council Members:

The 2019 - 20 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 \$24,240,744. 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 \$11,250,986. This is an increase of \$561,117 over the prior year adopted budget. The tax rate has been reduced to .680221/\$100 valuation. Total taxable property valuations this year are \$764,609,706, resulting in an increase of ad valorem revenue of \$332,909 over the prior year, which is a 6.84% increase. Total revenues have been projected at \$11,331,420 including \$4,414,480 from property taxes and \$4,301,250 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:

- East Texas Arboretum.....\$3,930
- HC Help Center.....\$5,000
- Keep Athens Beautiful.....\$8,000
- Henderson County Library.....\$12,000

In the Animal Control Department \$65,000 has been budgeted to fulfill the interlocal agreement between the City of Athens and Henderson County providing animal shelter services.

### **Utility Fund**

The total Utility Fund budget is \$5,934,577, a decrease of \$6,668 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 \$699,000:

- Equipment - \$125,000
- Vehicles - \$487,000 (Total Value - Lease Purchase Options TBD)
- Infrastructure - \$87,000

Debt Service payments on the General Obligation Bonds, Series 2015 Refunding for the Utility Fund equal \$544,200.

### **Other Funds**

The other funds making up the overall budget include:

- |                         |             |
|-------------------------|-------------|
| ➤ Airport Fund          | \$51,849    |
| ➤ Hotel Occupancy Fund  | \$301,186   |
| ➤ Equipment Replacement | \$123,000   |
| ➤ Texan Theatre Fund    | \$59,972    |
| ➤ Sanitation Fund       | \$1,700,073 |
| ➤ Debt Service Fund     | \$868,027   |
| ➤ Capital Improvement   | \$3,713,474 |
| ➤ Cain Center Fund      | \$237,600   |

On behalf of myself and City Staff I'd like to thank Council for devoting their time and energy in developing the Fiscal Year 2020 Budget. Your dedication to the Citizens of Athens, and direction in which you've guided staff has produced a budget which 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-102-19**

**AN ORDINANCE APPROVING AND ADOPTING THE CITY OF ATHENS, TEXAS, BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, ENDING SEPTEMBER 30, 2020; 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 3<sup>rd</sup>, July 10<sup>th</sup>, July 15<sup>th</sup>, August 14<sup>th</sup>; the proposed budget of revenues and expenditures for Fiscal Year 2020 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 at the budget work session on August 14<sup>th</sup> and filed the proposed budget with the City Secretary on August 19<sup>th</sup> for the City of Athens for fiscal year beginning October 1, 2019 and ending September 30, 2020; forecasting the revenues and expenditure appropriations for the City of Athens, Texas for the General Fund, Special Revenue Funds, Interest and Sinking Fund and Utility and Capital Projects 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 26<sup>th</sup> day of August 2019 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 the City's Charter and 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 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:

<b>GENERAL FUND</b>	<b>\$11,250,986</b>
<b>AIRPORT FUND</b>	<b>\$51,849</b>
<b>HOTEL OCCUPANCY TAX FUND</b>	<b>\$301,186</b>
<b>EQUIPMENT REPLACEMENT FUND</b>	<b>\$123,000</b>
<b>TEXAN THEATRE FUND</b>	<b>\$59,972</b>
<b>SANITATION FUND</b>	<b>\$1,700,073</b>
<b>INTEREST AND SINKING FUND</b>	<b>\$868,027</b>
<b>CAPITAL PROJECTS FUND</b>	<b>\$3,713,474</b>
<b>CAIN CENTER FUND</b>	<b>\$237,600</b>
<b>UTILITY FUND</b>	<b>\$5,934,577</b>

Section 5. All notices and public hearings required by law have been duly completed. On the following motion by Mayor Monte Montgomery; seconded by Councilmember Smith; I move to approve the second reading of an ordinance adopting the Fiscal Year 2020 Annual Operating budget; the above and foregoing approval to adopt the Fiscal Year 2020 Annual Operating 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 Robert Gross	<u>Aye</u>

4 \_\_\_ voted in favor of the motion and

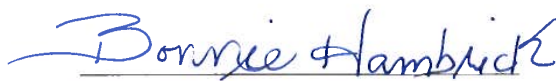
0 \_\_\_ voted against the motion.

Motion carried 4-0.

First reading this the 26th day of August 2019.

**PASSED, APPROVED, AND ADOPTED** this the 9th day of September 2019.

ATTEST:

  
Bonnie Hambrick, City Secretary

  
Monte Montgomery, Mayor



# BUDGET CALENDAR

## FISCAL YEAR 2019 – 2020

DATES	ACTIVITY	RESPONSIBLE PARTY
<b>May 8, 2019</b>	Budget materials distributed to Department Managers; departmental budget review meetings scheduled	Department Managers, Finance
<b>May 10<sup>st</sup> - June 30<sup>th</sup></b>	Preliminary revenue estimates prepared by Finance Department	Finance
<b>May 22, 2019</b>	Department Requested Budgets due to Finance Department	Department Managers
<b>May 23<sup>rd</sup> – 24<sup>th</sup></b>	Departmental budget review meetings with Department Managers, City Manager and Finance	City Manager, Finance, Department Managers
<b>June 3, 2019</b>	City Council public budget workshop – FY 19 Update & FY 20 Goals	City Council & Staff
<b>June 14, 2019</b>	Proposed Base Budget due to City Manager	Finance
<b>June 28, 2019</b>	City Manager’s Recommended Budget due to Finance	City Manager
<b>July 15, 2019</b>	City Council public budget workshop – CM Budget Review	City Council & Staff
<b>July 25, 2019</b>	Receive certified appraisal roll from the appraisal district	HC Appraisal District
<b>August 5, 2019</b>	Publish and post notice of hearing for tax rate	Finance, City Secretary
<b>August 7, 2019</b>	City Manager’s Recommended Budget due to City Council	City Manager, Finance
<b>August 12, 2019</b>	Proposed budget filed with City Secretary and on City website	Finance, City Secretary
<b>August 12, 2019</b>	First public hearing for tax rate	City Council
<b>August 14, 2019</b>	City Council public budget workshop – Proposed Budget Review	City Manager, Finance
<b>August 15, 2019</b>	Publish and post notice of hearing for budget	Finance, City Secretary
<b>August 26, 2019</b>	Second public hearing for tax rate; Hearing for budget	City Council, City Secretary
<b>September 9, 2019</b>	Adopt FY 2019-2020 Tax Rate and Budget	City Council
<b>November 15, 2019</b>	Budget Book provided to Council and website	Finance

Proposed dates above subject to change pending unforeseen circumstances.

## 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**

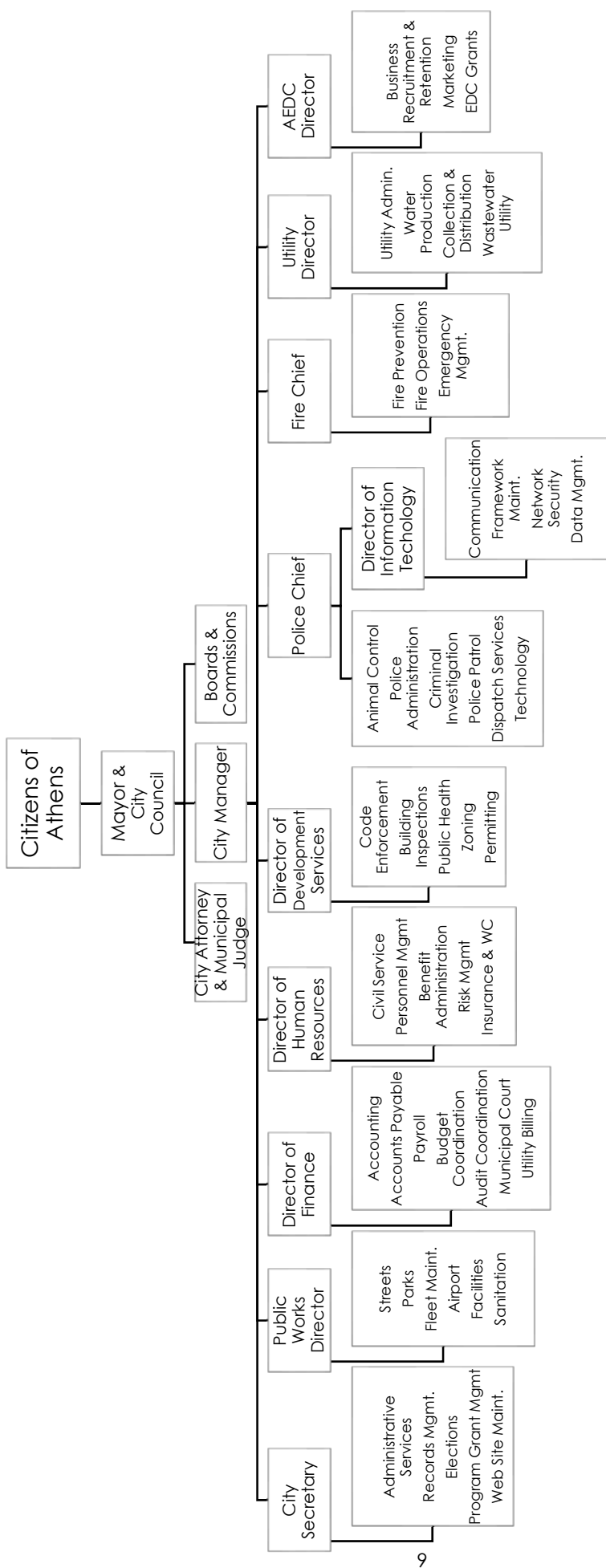
The budget for the City of Athens is based on the modified accrual basis of accounting which recognizes revenues at the time they become available and measurable.

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 also an Enterprise Fund used to account for revenues and expenditures of the Athens Municipal Airport.
- 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**

### **2019 – 2020**

- A.** Property tax rate set at .680221/\$100 valuation. Valuations increased by \$54,458,592 resulting in \$332,908 of increased revenue.
- B.** Sales tax revenue budgeted at a net \$4,301,250, a conservative 3.32% decrease over Fiscal Year 2019's estimated net sales tax revenue of \$4,448,879.
- C.** Year 5 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 remain constant. Proposed Fire Department Pay Scale to be approved by Civil Service Commission during FY 2020. 6 of the 18 Firefighter positions will convert to Driver Positions.
- E.** Group insurance rates budgeted at 1.5% increase over FY 2019 costs. Insurance re-rate will occur in October following adoption of FY 2020 Budget.
- F.** Emergency Reserve increased to 75 days of operating expenditures for the General Fund in September 2019. Increasing the Emergency Reserve to \$2,311,846.
- G.** Updates to Capital Improvement Plan for 2017 Certificates of Obligations. Council to vote for partial defeasance of unbudgeted 2017 Certificates of Obligation in October 2019.

## **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 remain constant. Incremental increases for certification pay 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 rescheduled 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 1<sup>st</sup> 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.

## CONSOLIDATED SUMMARY OF REVENUE AND EXPENDITURE

DESCRIPTION	2014 – 15 ACTUAL	2015 – 16 ACTUAL	2016 – 17 ACTUAL	2017 – 18 ACTUAL	2018 - 19 BUDGET	2019 - 20 BUDGET
<b>REVENUES</b>						
General	9,980,933	10,385,702	10,678,488	10,088,112	10,761,203	11,331,420
Airport	50,012	77,409	48,898	65,518	54,375	52,400
Hotel Tax	311,130	307,589	305,259	295,371	303,160	301,500
Equipment Replacement	-	-	-	235,509	100,000	190,000
Texan Theatre	-	-	-	22,566	41,030	60,250
Sanitation Fund	-	-	-	-	-	1,708,200
Debt Service	635,982	1,410,666	661,103	765,941	874,999	868,027
Capital Projects	-	-	11,827,792	161,846	-	125,000
Downtown Capital	377	373	350	148	-	-
Cain Center	-	-	-	-	-	237,868
W/S Bond Projects	216,645	(234,122)	6,452	624	-	-
Utility Fund	5,040,718	6,073,531	5,879,291	8,545,412	5,915,210	5,937,250
Airport Grants	20,447	57,900	128,996	12,707	-	-
Special Donations	199,415	68,786	20,953	17,518	-	-
MC Sec/Tech	5,367	4,332	4,289	7,177	-	-
Local Forfeited Cash	1,448	6,408	128	2,523	-	-
<b>TOTAL REVENUE</b>	<b>16,462,474</b>	<b>18,158,573</b>	<b>29,561,999</b>	<b>20,220,972</b>	<b>18,049,977</b>	<b>20,811,915</b>
<b>EXPENDITURES</b>						
General	9,397,571	10,827,658	10,993,337	10,044,465	10,689,869	11,250,986
Airport	17,555	104,912	60,461	138,151	51,139	51,849
Hotel Tax	210,385	84,465	237,102	638,778	315,126	301,186
Equipment Replacement	-	-	-	122,936	162,145	123,000
Texan Theatre	-	-	-	14,982	40,600	59,972
Sanitation Fund	-	-	-	-	-	1,700,073
Debt Service	625,264	1,487,148	747,658	743,494	864,400	868,027
Capital Projects	-	-	1,052,125	1,623,385	7,202,310	3,713,474
Downtown Capital	1,000	9,028	39,916	72,079	-	-
Cain Center	-	-	-	-	-	237,600
W/S Bond Projects	-	4,000	-	355,643	-	-
Utility Fund	4,844,824	4,789,686	5,291,747	7,003,917	5,941,245	5,934,577
Airport Grants	20,447	68,946	128,996	-	-	-
Special Donations	29,599	227,099	15,601	46,448	-	-
MC Sec/Tech	3,944	11,094	5,250	-	-	-
Local Forfeited Cash	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>15,150,589</b>	<b>17,614,036</b>	<b>18,572,192</b>	<b>20,804,278</b>	<b>25,266,834</b>	<b>24,240,743</b>
<b>VARIANCE</b>	<b>1,311,885*</b>	<b>544,537*</b>	<b>10,989,807*</b>	<b>(583,306)*</b>	<b>(7,216,857)*</b>	<b>(3,428,828)*</b>

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

## FISCAL YEAR 2020 EXPENDITURE SUMMARY BY DEPARTMENT

DEPT NAME	DEPT #	PERSONNEL SERVICES	SUPPLIES	CONTRACT SERVICES	LT DEBT	OPERATING TRANSFERS	CAPITAL	TOTAL
<b><u>GENERAL FUND</u></b>								
City Manager	10	192,276	3,340	22,350	-	-	-	217,966
Legal	11	-	-	25,000	-	-	-	25,000
Human Resources	12	108,259	14,400	16,400	-	-	23,500	162,559
Technology	13	105,557	18,360	45,300	-	-	6,000	175,217
Finance	14	263,019	5,150	52,400	-	-	-	320,569
Mayor/Council	15	-	1,350	36,150	-	-	-	37,500
City Secretary	16	125,706	5,150	19,250	-	-	-	150,106
Facilities	17	27,752	11,520	190,550	-	-	65,000	294,822
Code Enforcement	22	147,181	15,200	20,600	-	-	-	182,981
Development Services	24	175,490	9,450	114,600	-	-	-	299,540
Streets & Drainage	32	464,775	106,820	248,000	-	-	400,000	1,219,595
Parks & Recreation	34	419,305	49,320	98,200	-	-	-	566,825
Fleet Maintenance	38	181,879	15,020	8,150	-	-	-	205,049
Civil Service	45	53,297	2,000	7,000	-	-	-	62,297
Fire Services	46	2,396,250	117,170	96,400	-	-	-	2,609,820
EOC	47	-	12,750	5,600	-	-	-	18,350
Animal Control	49	53,431	5,100	67,275	-	-	-	125,806
Municipal Court	50	93,023	5,300	40,800	-	-	-	139,123
Police Administration	51	280,213	6,800	8,350	-	-	-	295,363
Police Investigation	52	520,449	16,050	15,150	-	-	-	551,649
Police Patrol	53	1,924,966	78,950	30,350	-	-	-	2,034,266
Support Services	54	587,483	22,450	81,500	-	-	-	691,433
Non-Departmental	55	-	-	301,630	-	392,868	-	694,498
AEDC	95	170,652	-	-	-	-	-	170,652
<b>Total General Fund:</b>		<b>8,290,963</b>	<b>521,650</b>	<b>1,551,005</b>	<b>-</b>	<b>392,868</b>	<b>494,500</b>	<b>11,250,986</b>
<b><u>UTILITY FUND</u></b>								
Utility Administration	61	192,795	11,770	194,000	-	-	-	398,565
Water Utility	62	447,407	146,900	499,400	-	-	32,000	1,125,707
Distribution & Collection	63	661,932	193,800	169,600	-	-	252,000	1,277,332
Wastewater Utility	65	395,166	116,600	714,600	-	-	32,000	1,258,366
Utility Billing	66	171,756	28,600	18,500	-	-	25,000	243,856
Non-Departmental	69	-	-	81,000	633,545	831,205	85,000	1,630,750
<b>Total Utility Fund:</b>		<b>1,869,057</b>	<b>497,670</b>	<b>1,677,100</b>	<b>633,545</b>	<b>831,205</b>	<b>426,000</b>	<b>5,934,577</b>
<b><u>OTHER FUNDS</u></b>								
<b>Airport Fund:</b>	<b>36</b>	<b>25,274</b>	<b>4,225</b>	<b>15,350</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>51,849</b>
<b>Hotel Fund:</b>	<b>72</b>	<b>74,393</b>	<b>6,350</b>	<b>170,191</b>	<b>-</b>	<b>50,252</b>	<b>-</b>	<b>301,186</b>
<b>Equipment Fund:</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123,000</b>	<b>123,000</b>
<b>Texan Theatre:</b>	<b>16</b>	<b>14,022</b>	<b>4,050</b>	<b>36,900</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>59,972</b>
<b>Sanitation Fund:</b>	<b>18</b>	<b>15,323</b>	<b>-</b>	<b>1,684,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,700,073</b>
<b>Interest &amp; Sinking:</b>	<b>68</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>868,027</b>	<b>-</b>	<b>-</b>	<b>868,027</b>
<b>Capital Projects:</b>	<b>03</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,713,474</b>	<b>3,713,474</b>
<b>Cain Center:</b>	<b>35</b>	<b>159,600</b>	<b>-</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>237,600</b>
<b>Total All Funds</b>		<b>10,448,632</b>	<b>1,033,945</b>	<b>5,163,296</b>	<b>1,501,572</b>	<b>1,286,325</b>	<b>4,806,974</b>	<b>24,240,744</b>

## EXPENSES BY CATEGORY FISCAL YEAR 2019 - 2020

■ PERSONNEL

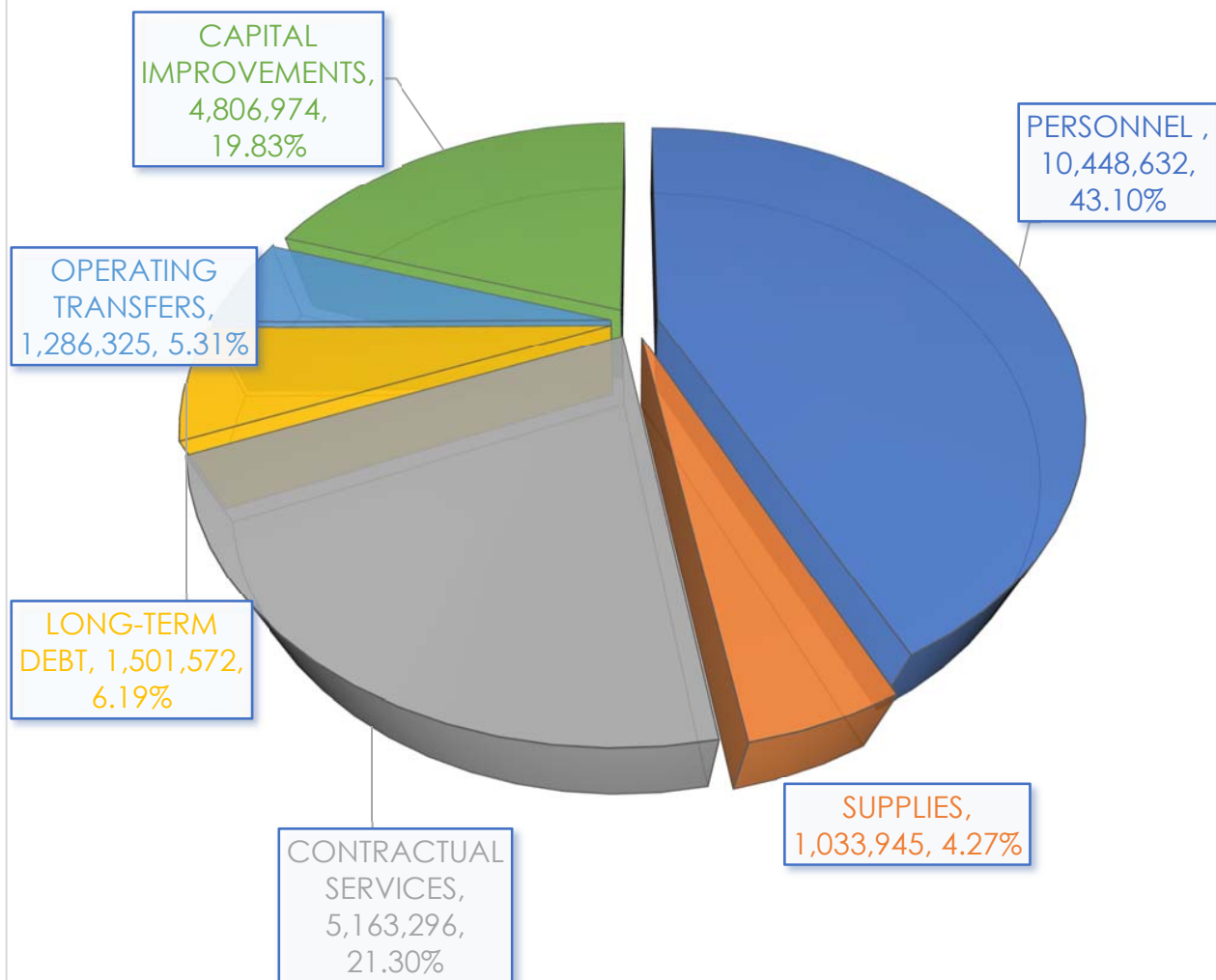
■ SUPPLIES

■ CONTRACTUAL SERVICES

■ LONG-TERM DEBT

■ OPERATING TRANSFERS

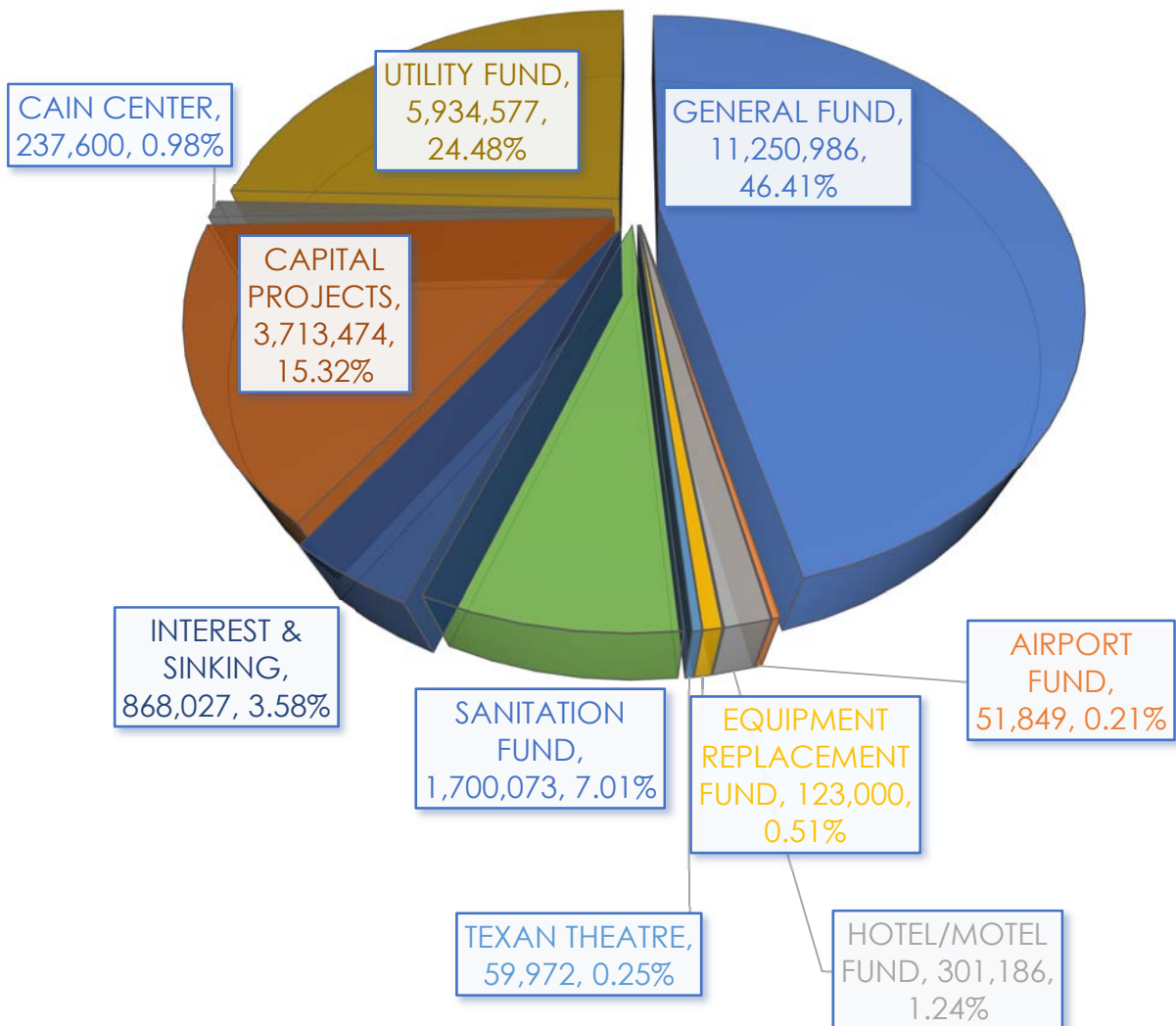
■ CAPITAL IMPROVEMENTS





## EXPENSES BY FUND FISCAL YEAR 2019 - 2020

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



## CITY OF ATHENS BUDGETED CAPITAL

DEPARTMENT	ITEM	DESCRIPTION	NEED/JUSTIFICATION	BUDGETED COST	ACCOUNT	FUNDING SOURCE
<b>GENERAL FUND</b>						
Human Resources (512)	Software	HR Module & Timekeeping	Incode HR provides comprehensive electronic data mining for tracking employee data and reporting	\$23,500	10-512-6560	Budgeted
Technology (513)	Equipment	City Hall Firewall	Replace out dated equipment at City Hall with Sophos XG 330 with Access Points	\$6,000	10-513-6508	Budgeted
Facilities (517)	Improvements	Police Station Facility Improvements	Capital Improvements to Police Station	\$35,000	10-517-6502	Budgeted
Facilities (517)	Improvements	City Hall Building Improvements	Capital Improvements to City Hall	\$30,000	10-517-6502	Budgeted
Streets (532)	Improvements	Overlay & Seal Coat	FY 2020 Overlay and Seal Coat Program	\$400,000	10-532-6520	Budgeted
<b>TOTAL</b>				<b>\$494,500</b>		

<b>EQUIPMENT REPLACEMENT FUND</b>						
Code Enforcement (522)	Vehicles	1/2 Ton Pickup	1/2 Ton Pickup to replace older model with high mileage	\$25,000	14-522-6506	Budgeted
Streets (532)	Vehicles	1/2 Ton Pickup	1/2 Ton Pickup to replace older model with high mileage	\$25,000	14-532-6506	Budgeted
Fleet (538)	Equipment	Coat Tire Machine/Balance	Coats 80X Rim Clamp Tire Charger with Robo-Arm and Coats 1600-3D Direct Drive Wheel Balancer	\$20,500	14-538-6504	Budgeted
Fire Department (546)	Equipment	Mobile Radios	Continuation of replacement of mobile radios	\$7,500	14-546-6504	Budgeted
Police Administration (551)	Equipment	Mobile Radios	Continuation of replacement of mobile radios	\$7,500	14-551-6504	Budgeted
Police Investigation (552)	Equipment	Mobile Radios	Continuation of replacement of mobile radios	\$7,500	14-552-6504	Budgeted
Police Patrol (553)	Equipment	Mobile Radios	Continuation of replacement of mobile radios	\$30,000	14-553-6504	Budgeted
<b>TOTAL</b>				<b>\$123,000</b>		

<b>INTEREST AND SINKING FUND</b>						
Streets & Parks (532/534)	Equipment	Skid Steer	Skid Steer equipment with digging, loading, grading and stump grinding capabilities	\$75,000	20-568-6420	Lease Purchase Options TBD
Police & Fire (553/546)	Vehicles	Public Safety	Assistant Fire Chief vehicle & 4 Patrol vehicles, 1 CID vehicle, 1 Assistant Police Chief vehicle	\$355,000	20-568-6420	Lease Purchase Options TBD
<b>TOTAL</b>				<b>\$430,000</b>		

## CITY OF ATHENS BUDGETED CAPITAL

DEPARTMENT	ITEM	DESCRIPTION	NEED/JUSTIFICATION	BUDGETED COST	ACCOUNT	FUNDING SOURCE
<b>UTILITY FUND</b>						
Water Utility (562)	Vehicles	1/2 Ton Pickup	Replacement of vehicle existing vehicle	\$32,000	40-562-6506	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.	\$275,000	40-569-6420	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	40-569-6420	Lease Purchase Options TBD
Utility Collection & Distribution (563)	Vehicles	1/2 Ton Pickup	(3) 1/2 Ton Pickups to replace existing vehicles	\$95,000	40-563-6506	Budgeted
Utility Collection & Distribution (563)	Public Facilities	Water Line Replacement	Water line replacement at Underwood and Barker	\$57,000	40-563-6530	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	40-566-6504	Budgeted
Non-Departmental (569)	Professional Services	SCADA	Initial funding to begin SCADA framework	\$30,000	40-569-6505	Budgeted
<b>TOTAL</b>				<b>\$699,000</b>		
<b>CAPITAL IMPROVEMENT FUND</b>						
Capital Improvements (503)	Building Improvements	Cain Center Renovations	Cain Center Renovations	\$3,058,219	30-503-6500.700	CIP Funding
Capital Improvements (503)	Building Improvements	Central Fire Station	Equip emergency operations center	\$30,000	30-503-6500.720	CIP Funding
Capital Improvements (503)	Infrastructure	Water Tank Rehab	Capital improvements for water system	\$510,755	30-503-6500.755	CIP Funding
Capital Improvements (503)	Building Improvements	City Hall Improvements	Capital improvements to City Hall Building	\$75,000	30-503-6502.738	CIP Funding
Capital Improvements (503)	Improvements	Cain Park Lighting	Parking Lot and Restroom Improvements	\$39,500	30-503-6503.730	CIP Funding
<b>TOTAL</b>				<b>\$3,713,474</b>		



# ESTIMATED CASH AND CASH EQUIVALENTS FOR THE TWELVE MONTHS ENDING SEPTEMBER 30, 2019

	GENERAL	AIRPORT	HOTEL TAX	DEBT SERVICE	DOWNTOWN CAPITAL	GF GRANTS	UTILITY	AIRPORT GRANTS	SPECIAL DONATIONS	MUNI COURT TECH FEES	LOCAL FORFEITED CASH
<b>UNRESTRICTED</b>											
Cash	1,979,937						2,049,274				
TexPool - General Investments	1,185,075						2,069,811				
<b>TOTAL UNRESTRICTED</b>	<b>3,165,012</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,119,085</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RESTRICTED</b>											
Cash		27,484	440,173	10,485	108	4,165		4,336	(2,186)	9,613	39,399
Cash: Mayor's Leadership Conf.									2,265		
Cash: Kiwanis									8,166		
Cash: Texan Theatre									35		
Cash: Fire Dept. General									1,789		
Cash: Fire Dept. Toys for Tots									11,937		
Cash: Fire Safety									2,289		
Cash: EOC									10,753		
Cash: Fire Clothing Other									275		
Cash: FEMA Reimbursements									6,905		
Cash: Fire Dept. Lease Training									2,994		
Cash: Police Dept. General									4,020		
Cash: Police Lease Training									25		
Cash: Christmas Parade									18		
Texpool - Emergency Reserve	2,315,571										
Texpool - Capital Improvement	9,228,106										
<b>TOTAL RESTRICTED</b>	<b>11,543,677</b>	<b>27,484</b>	<b>440,173</b>	<b>10,485</b>	<b>108</b>	<b>4,165</b>	<b>-</b>	<b>4,336</b>	<b>49,289</b>	<b>9,613</b>	<b>39,399</b>
<b>TOTAL CASH</b>	<b>14,708,689</b>	<b>27,484</b>	<b>440,173</b>	<b>10,485</b>	<b>108</b>	<b>4,165</b>	<b>4,119,085</b>	<b>4,336</b>	<b>49,289</b>	<b>9,613</b>	<b>39,399</b>

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

	FY 2018 Actual	FY 2019 Amended	FY 2019 Estimated	FY 2020 Budgeted
<b><u>Beginning Fund Balance/Working Capital</u></b>				
Reserve - 75 Days	2,258,905	2,063,931	2,063,931	2,151,043
Unreserved Fund Balance	960,435	1,199,057	1,199,057	1,709,237
<b>Total</b>	<b>\$3,219,340</b>	<b>\$3,262,988</b>	<b>\$3,262,988</b>	<b>\$3,860,280</b>
<b><u>Revenues</u></b>				
Ad Valorem/Other Taxes	8,492,364	8,280,277	8,571,553	8,747,730
Franchise	911,949	942,000	942,000	890,000
Court/Public Safety	176,999	193,160	157,335	170,600
Licenses/Permits	100,445	113,025	108,390	112,950
Other Operating Revenue	25	-	-	-
Intragovernmental	-	926,741	916,191	1,064,340
Intergovernmental	25,453	14,500	15,057	25,300
Reimbursing Revenue	247,136	176,000	191,175	205,000
Other Non-Operating	133,741	115,500	164,000	115,500
<b>Total Revenues</b>	<b>\$10,088,112</b>	<b>\$10,761,203</b>	<b>\$11,065,701</b>	<b>\$11,331,420</b>
<b><u>Expenditures</u></b>				
City Manager (510)	141,538	343,995	342,174	217,966
Legal (511)	32,866	75,000	75,000	25,000
Human Resources (512)	89,229	197,825	192,425	162,559
Technology (513)	-	151,152	129,590	175,217
Finance (514)	126,767	296,504	288,354	320,569
Mayor & Council (515)	51,414	31,050	35,100	37,500
City Secretary (516)	58,815	149,740	163,055	150,106
Facilities (517)	420,594	245,765	244,818	294,822
Sanitation (518)	-	50,500	60,961	-
Community Development (520)	-	-	-	-
Code Enforcement (522)	143,507	94,861	98,775	182,981
Development Services (524)	294,189	256,556	226,953	299,540
Streets & Drainage (532)	1,109,442	1,139,522	1,237,055	1,219,595
Parks, Recreation & Culture (534)	764,727	660,904	626,771	566,825
Cain Center (535)	-	127,918	14,870	-
Fleet Maintenance (538)	107,267	196,491	162,655	205,049
Civil Service (545)	-	-	-	62,297
Fire Services (546)	2,978,521	2,627,659	2,676,466	2,609,820
Emergency Operations (547)	-	-	-	18,350
Animal Control (549)	115,004	121,819	120,472	125,806
Municipal Court (550)	117,743	142,214	127,986	139,123
Police Administration (551)	291,893	298,540	298,540	295,363
Police Investigation (552)	458,343	536,120	503,310	551,649
Police Patrol (553)	1,722,056	1,857,916	1,763,736	2,034,266
Police Support Services (554)	552,946	661,227	653,189	691,433
Non-Departmental (555)	467,603	426,589	426,154	694,498
AEDC (594)	-	-	-	170,652
<b>Total Expenditures</b>	<b>\$10,044,464</b>	<b>\$10,689,867</b>	<b>\$10,468,409</b>	<b>\$11,250,986</b>
<b>Revenue Less Disbursements</b>	<b>\$43,648</b>	<b>\$71,336</b>	<b>\$597,292</b>	<b>\$80,434</b>
<b><u>Ending Fund Balance/Working Capital</u></b>				
Reserve - 75 Days	2,063,931	2,196,548	2,151,043	2,311,846
Unreserved Fund Balance	1,199,057	1,137,776	1,709,237	1,628,868
<b>Total</b>	<b>\$3,262,988</b>	<b>\$3,334,324</b>	<b>\$3,860,280</b>	<b>\$3,940,714</b>

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

	<b>FY 2018 Actual</b>	<b>FY 2019 Amended</b>	<b>FY 2019 Estimated</b>	<b>FY 2020 Budgeted</b>
<b><u>Beginning Fund Balance/Working Capital</u></b>				
Reserve - 60 Days	869,877	1,151,329	1,151,329	911,788
Unreserved Fund Balance	813,466	2,073,508	2,073,508	2,702,177
<b>Total</b>	<b>1,683,342</b>	<b>3,224,837</b>	<b>3,224,837</b>	<b>3,613,965</b>
<b><u>Revenues</u></b>				
Water Sales	2,996,453	2,943,695	2,970,695	2,965,000
Wastewater Service	2,665,518	2,670,040	2,722,040	2,737,000
Other	2,883,441	301,475	243,106	235,250
<b>Total Revenues</b>	<b>\$8,545,412</b>	<b>\$5,915,210</b>	<b>\$5,935,841</b>	<b>\$5,937,250</b>
<b><u>Expenditures</u></b>				
Administration (561)	333,677	180,012	155,174	398,565
Water Utility (562)	1,067,538	1,411,320	1,249,792	1,125,707
Distribution & Collection (563)	1,220,321	1,080,790	1,043,030	1,277,332
Wastewater (565)	1,537,852	1,351,334	1,213,753	1,258,366
Billing (566)	227,467	238,576	213,871	243,856
Non-Departmental (569)	2,617,062	1,679,213	1,671,093	1,630,751
<b>Total Expenditures</b>	<b>\$7,003,917</b>	<b>\$5,941,245</b>	<b>\$5,546,713</b>	<b>\$5,934,577</b>
<b>Revenue Less Disbursements</b>	<b>\$1,541,495</b>	<b>(\$26,035)</b>	<b>\$389,128</b>	<b>\$2,673</b>
<b><u>Ending Fund Balance/Working Capital</u></b>				
Reserve - 60 Days	1,151,329	976,643	911,788	975,547
Unreserved Fund Balance	\$2,073,508	\$2,222,159	\$2,702,177	\$2,641,091
<b>Total</b>	<b>\$3,224,837</b>	<b>\$3,198,802</b>	<b>\$3,613,965</b>	<b>\$3,616,638</b>

**ORDINANCE NO. O-103-19**

**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 2019 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.**

**NOW THEREFORE, 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 \$0.680221 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 \$0.569312 on each \$100 valuation of property and
2. For Interest and Sinking on debt issued for the support of general government, a rate of \$0.110909 on each \$100 valuation of property.

Section 2. That the Taxes levied under this ordinance shall be due October 1, 2019, and if not paid on or before January 31, 2020, 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 TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE; “THE TAX RATE WILL EFFECTIVELY BE RAISED BY 10.47 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$5.36.”

On the following motion by Mayor Monte Montgomery; seconded by Councilmember Gross; I move to approve the first reading of an ordinance adopting a total ad valorem tax rate of \$0.680221.

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

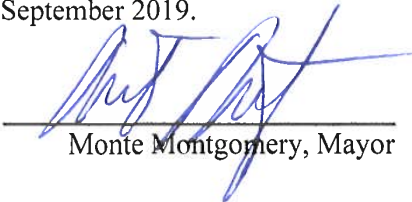
4 voted in favor of the motion and

0 voted against the motion.

Motion carried 4-0.


First reading this the 26th day of August 2019.

**PASSED, APPROVED, AND ADOPTED** this the 9th day of September 2019.

A handwritten signature in blue ink, appearing to read 'Monte Montgomery', written over a horizontal line.

Monte Montgomery, Mayor

ATTEST:

A handwritten signature in blue ink, appearing to read 'Bonnie Hambrick', written over a horizontal line.

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

July 25, 2019

I, Bill Jackson, Chief Appraiser for the Henderson County Appraisal District, do hereby certify the 2019 value for CITY OF ATHENS as follows:

Market Value: \$ 1,193,325,410

Taxable Value: \$ 764,609,706

The above certified totals were submitted to the Tax Collector/Assessor on July 25, 2019.

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

Bill Jackson  
Chief Appraiser  
Henderson County Appraisal District

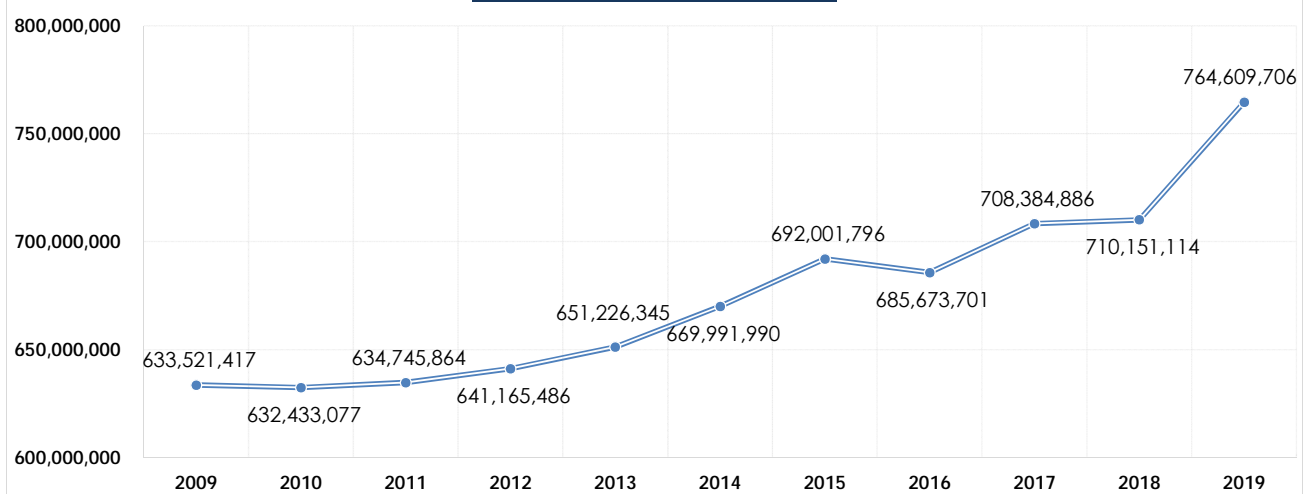
## TAX RATE ANALYSIS

The adopted tax rate of \$0.680221 per \$100 valuation exceeds the effective tax rate of \$0.641509/\$100, but is below the rollback rate of \$0.683063/\$100 for tax year 2019. Ad Valorem revenue is utilized to provide essential City services including street improvements, public safety, code enforcement and parks and recreation, in addition to other vital functions.

### ANALYSIS OF PROPERTY VALUATIONS AND TAX RATES

TAX YEAR	ASSESSED VALUATIONS	TAX RATE	M&O	Debt Service	TAXES ASSESSED
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	710,151,114	0.685221	0.563954	0.121267	4,868,128
2019	764,609,706	0.680221	0.569312	0.110909	5,201,036

### ASSESSED VALUATIONS



## 2019 Property Tax Rates in City of Athens

This notice concerns the 2019 property tax rates for City of Athens. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

### Last year's tax rate:

Last year's operating taxes	\$4,006,590
Last year's debt taxes	\$861,537
Last year's total taxes	\$4,868,127
Last year's tax base	\$710,446,265
Last year's total tax rate	\$0.685221/\$100

### This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$4,847,961
÷ This year's adjusted tax base (after subtracting value of new property)	\$755,711,086
=This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings.)	\$0.641509/\$100

### This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$5,364,008
÷ This year's adjusted tax base	\$755,711,086
=This year's effective operating rate	\$0.709796/\$100
x 1.08=this year's maximum operating rate	\$0.766579/\$100
+ This year's debt rate	\$0.110909/\$100
= This year's total rollback rate	\$0.877488/\$100
-Sales tax adjustment rate	\$0.194425/\$100
=Rollback tax rate	\$0.683063/\$100

### Statement of Increase/Decrease

If City of Athens adopts a 2019 tax rate equal to the effective tax rate of \$0.641509 per \$100 of value, taxes would increase compared to 2018 taxes by \$36,913.

### Schedule A - Unencumbered Fund Balance

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
Interest & Sinking Fund	0

### Schedule B - 2019 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2017 Certificates of Obligation	218,568	347,782	0	566,350
Capital Leases	255,471	42,206	0	297,677
Fiscal Agent/Reporting Fees 0		0	4,000	4,000
Total required for 2019 debt service				\$868,027
- Amount (if any) paid from Schedule A				\$0
- Amount (if any) paid from other resources				\$20,000
- Excess collections last year				\$0
= Total to be paid from taxes in 2019				\$848,027

+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2019	\$0
= Total debt levy	\$848,027

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

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$1,486,586 in additional sales and use tax revenues.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 508 E. Tyler Street Athens, TX 75751.

Name of person preparing this notice: Mandie Quigg

Title: Finance Director

Date Prepared: 12/04/2019

## **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 Finance Department.
- d. An entity identification number shall be assigned, an identification tag bearing that number shall be affixed to the item.
- e. The Finance Department 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 Finance Department 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 of property. The grant will also be used to help secure certain City facilities against the same incidents.

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

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

## **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 09/30/2019
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	\$1,930,000
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	\$11,475,000

## 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).....	139
POPULATION.....	12,811 as of 2016 Census



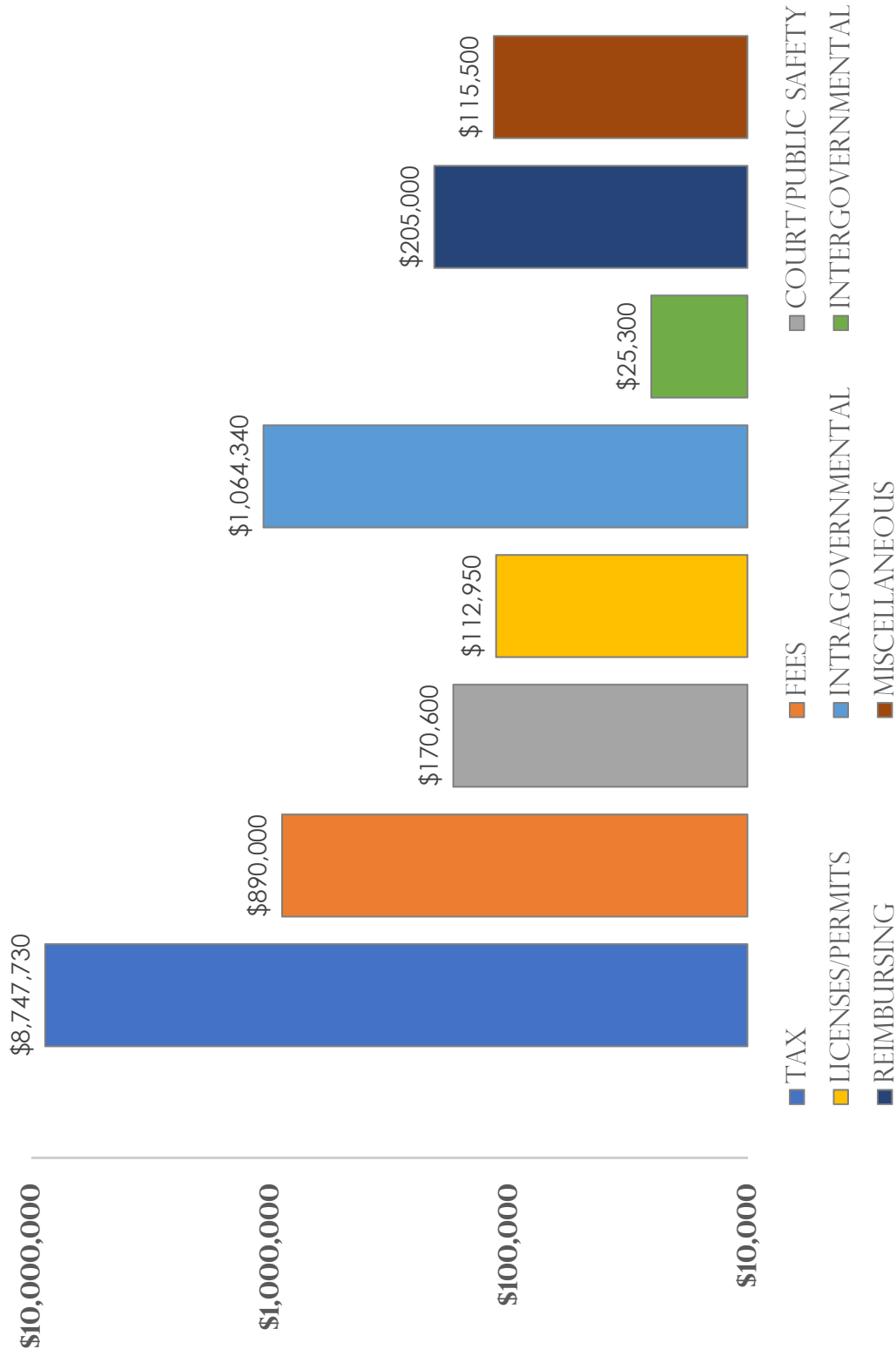


## **GENERAL FUND**

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 2019 - 2020 BUDGET

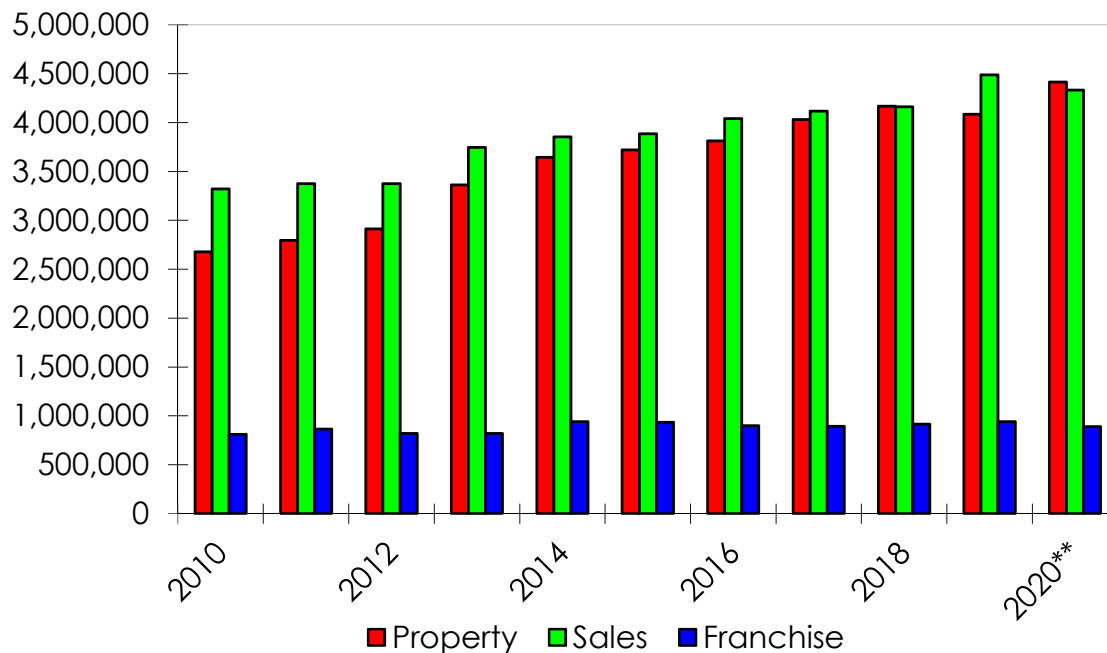


## GENERAL FUND TAX REVENUES BY SOURCE 10 YEAR COMPARISON

Fiscal Year	Property	Sales	Franchise	Total
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	8,753,987
2017	4,030,762	4,117,587	894,372	9,042,721
2018	4,246,858	4,245,506	911,949	9,404,313
2019*	4,084,675	4,486,879	942,000	9,513,554
2020**	4,414,480	4,333,250	890,000	9,637,730
<b>Total</b>	<b>39,702,179</b>	<b>42,775,080</b>	<b>9,725,553</b>	<b>92,202,812</b>

\* Estimated

\*\*Proposed Budget†



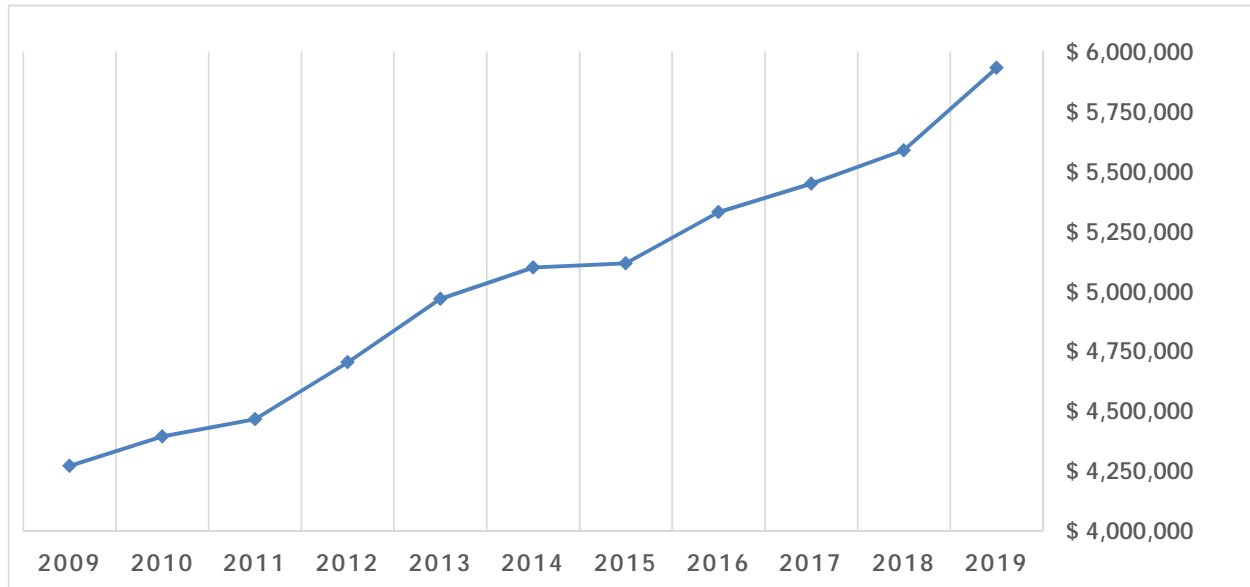
Property is all revenue derived from property taxes including penalty & interest.

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
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	\$ 5,587,533
2019	\$ 5,931,838

**CITY OF ATHENS  
GENERAL FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>AD VALOREM</u></b>					
4011	CURRENT TAXES	3,913,858	4,121,798	3,979,675	4,309,480
4012	DELINQUENT TAXES	56,094	64,441	55,000	50,000
4015	PENALTY/INTEREST: TAXES	60,811	60,619	50,000	55,000
<b>TOTAL AD VALOREM</b>		<b>4,030,762</b>	<b>4,246,858</b>	<b>4,084,675</b>	<b>4,414,480</b>
<b><u>SALES TAX</u></b>					
4021	SALES TAX COLLECTIONS	5,448,468	5,587,533	5,931,838	5,735,000
4021.1	SALES TAX CONTRA - AEDC	(1,362,117)	(1,375,680)	(1,482,959)	(1,433,750)
<b>TOTAL SALES TAX</b>		<b>4,086,351</b>	<b>4,211,853</b>	<b>4,448,879</b>	<b>4,301,250</b>
<b><u>OTHER TAX</u></b>					
4022	STATE MIXED DRINK TAX	31,236	33,653	38,000	32,000
<b>TOTAL OTHER TAX</b>		<b>31,236</b>	<b>33,653</b>	<b>38,000</b>	<b>32,000</b>
<b>TOTAL TAX</b>		<b>8,148,348</b>	<b>8,492,364</b>	<b>8,571,554</b>	<b>8,747,730</b>
<b><u>FEES</u></b>					
4100	FRANCHISE FEES	769,427	781,977	810,000	790,000
4121	FRANCHISE: SOLID WASTE	124,945	129,972	132,000	100,000
<b>TOTAL FEE</b>		<b>894,372</b>	<b>911,949</b>	<b>942,000</b>	<b>890,000</b>
<b><u>COURT/PUBLIC SAFETY</u></b>					
4201	INCOME FROM FINES/OTHER FEES	366,432	160,984	140,000	150,000
4201.2	FIVE/TEN PERCENT COURT FEES	5,761	5,823	5,000	6,000
4201.3	TIME PAYMENT FEES	4,773	4,968	4,000	5,000
4201.4	FAILURE TO APPEAR FEES	1,004	755	960	1,500
4201.5	CHILD SAFETY RESTRAINT FEES	88	250	100	100
4201.6	MUNICIPAL COURT TECH. FEE	286	0	4,000	4,000
4201.65	BUILDING SECURITY FEES	2,022	2,998	2,000	2,500
4201.7	RESTITUTION FEE RETAINED	0	0	0	1,000
4201.8	JUDICIAL FEE RETAINED	703	733	755	500
4201.9	JUROR REIMBURSEMENT FEES	470	488	500	0
4230	FINGERPRINTING FEES	80	0	20	0
<b>TOTAL COURT/PUBLIC SAFETY</b>		<b>381,620</b>	<b>176,999</b>	<b>157,335</b>	<b>170,600</b>
<b><u>LICENSES &amp; PERMITS</u></b>					
4302	ELECTRICIAN LICENSE	1,530	1,980	0	0
4345	REZONING FEES	1,560	1,700	3,500	4,000
4346	OCCUPANCY PERMITS	0	0	0	0
4361	PLATTING FEES	1,320	2,761	6,500	6,500
4362	PERMITS : MISCELLANEOUS	1,397	940	525	500
4365	PERMITS : BUILDING	106,880	72,955	70,000	75,000
4366	PERMITS : ELECTRICAL	11,112	6,141	10,000	8,000
4367	PERMITS : PLUMBING	12,782	7,140	6,000	7,500
4368	PERMITS : MECHANICAL	2,710	700	2,300	2,000
4369	PERMITS : MOBILE HOMES	893	0	125	300
4371	PERMITS : CERT OF OCCUPANCY	1,900	2,500	4,900	4,000
4372	PERMITS : TREE REMOVAL	200	105	100	100
4373	PERMIT : KITCHEN SUPPRESSION	65	0	200	200
4374	PERMITS : FIRE SPRINKLER	487	533	800	1,000
4375	PERMITS : BURN	2,018	1,786	1,500	1,500
4376	PERMITS: ALCOHOL	780	660	840	750
4377	PERMITS : MOVING	200	0	0	0

**CITY OF ATHENS**  
**GENERAL FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
4378	STREET CUTTING	0	0	50	0
4379	CURB CUTTING	0	0	0	100
4380	BLDG LINE VARIANCE	100	0	250	500
4399	FARMERS MKT. RV SPACE FEE	712	544	800	1,000
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>146,645</b>	<b>100,445</b>	<b>108,390</b>	<b>112,950</b>
<b><u>OTHER OPERATING REVENUE</u></b>					
4499.1	RETURNED CHECK FEES	0	25	0	0
<b>TOTAL OTHER OPERATING</b>		<b>0</b>	<b>25</b>	<b>0</b>	<b>0</b>
<b><u>INTRAGOVERNMENTAL</u></b>					
4511	OPERATING TRANSFERS FUND 11	30,000	0	33,155	7,000
4512	OPERATING TRANSFERS FUND 12	0	0	20,575	50,252
4516	OPERATING TRANSFER FUND 16	0	0	0	5,000
4540	OPERATING TRF FUND 40	650,000	0	862,461	831,205
4552	OPERATING TRANSFER FUND 30	(3,977)	0	0	0
4559	OPERATING TRANSFERS FUND 59	324	0	0	0
4595	OPERATING TRANSFERS FUND 95	0	0	0	170,883
<b>TOTAL INTRAGOVERNMENTAL</b>		<b>676,348</b>	<b>0</b>	<b>916,191</b>	<b>1,064,340</b>
<b><u>INTERGOVERNMENTAL</u></b>					
4622	MISC LAW ENFORCEMENT	16	0	0	0
4631	AMWA CONTRACT FEES	0	0	0	0
4633	CNTY FIRE/FIRST RESPONDER ALL.	4,004	25,453	15,057	14,500
4635	AEDC ADMINISTRATIVE FEES	0	0	0	10,800
<b>TOTAL INTERGOVERNMENTAL</b>		<b>4,020</b>	<b>25,453</b>	<b>15,057</b>	<b>25,300</b>
<b><u>REIMBURSING REVENUE</u></b>					
4710	WORKERS COMPENSATION REIM.	15,768	3,191	21,406	5,000
4711	OTHER INSURANCE REIMBURSEMENT	35,314	23,563	5,000	2,500
4740	HOUSE DEMO/LOT CLEANUP	4,140	489	4,769	2,500
4770	GRANTS REIMBURSEMENT	20,000	77,193	0	0
4799	OTHER REIMBURSING REVENUE	136,063	142,700	160,000	195,000
<b>TOTAL REIMBURSING REVENUE</b>		<b>211,284</b>	<b>247,136</b>	<b>191,175</b>	<b>205,000</b>
<b><u>MISCELLANEOUS</u></b>					
4801	INTEREST EARNED	24,278	49,962	75,000	70,000
4810	LEASE REVENUE : PARKING LOT	0	500	500	500
4820	COMPOST SITE FEES	14,201	12,092	20,000	0
4821	AUCTION PROCEEDS	64,946	25,000	25,000	0
4830	DONATIONS	18,710	0	8,500	10,000
4840	SALES OF CAPITAL ASSETS	124,710	25,000	25,000	25,000
4897	COLEMAN PARK REVENUE	(25,000)	0	0	0
4898	CASH OVER/SHORT	1,599	(3)	0	0
4899	MISCELLANEOUS REVENUE	(7,593)	11,101	10,000	10,000
4920	LEASE/NOTE PROCEEDS	0	0	0	0
4930	DONATIONS	0	10,090	0	0
<b>TOTAL MISCELLANEOUS</b>		<b>215,850</b>	<b>133,742</b>	<b>164,000</b>	<b>115,500</b>
<b>GRAND TOTAL REVENUES</b>		<b>10,678,488</b>	<b>10,088,112</b>	<b>11,065,701</b>	<b>11,331,420</b>

# **GENERAL FUND DEPARTMENTAL EXPENDITURES**



## GENERAL FUND EXPENDITURES COMPARISON BY FUNCTION

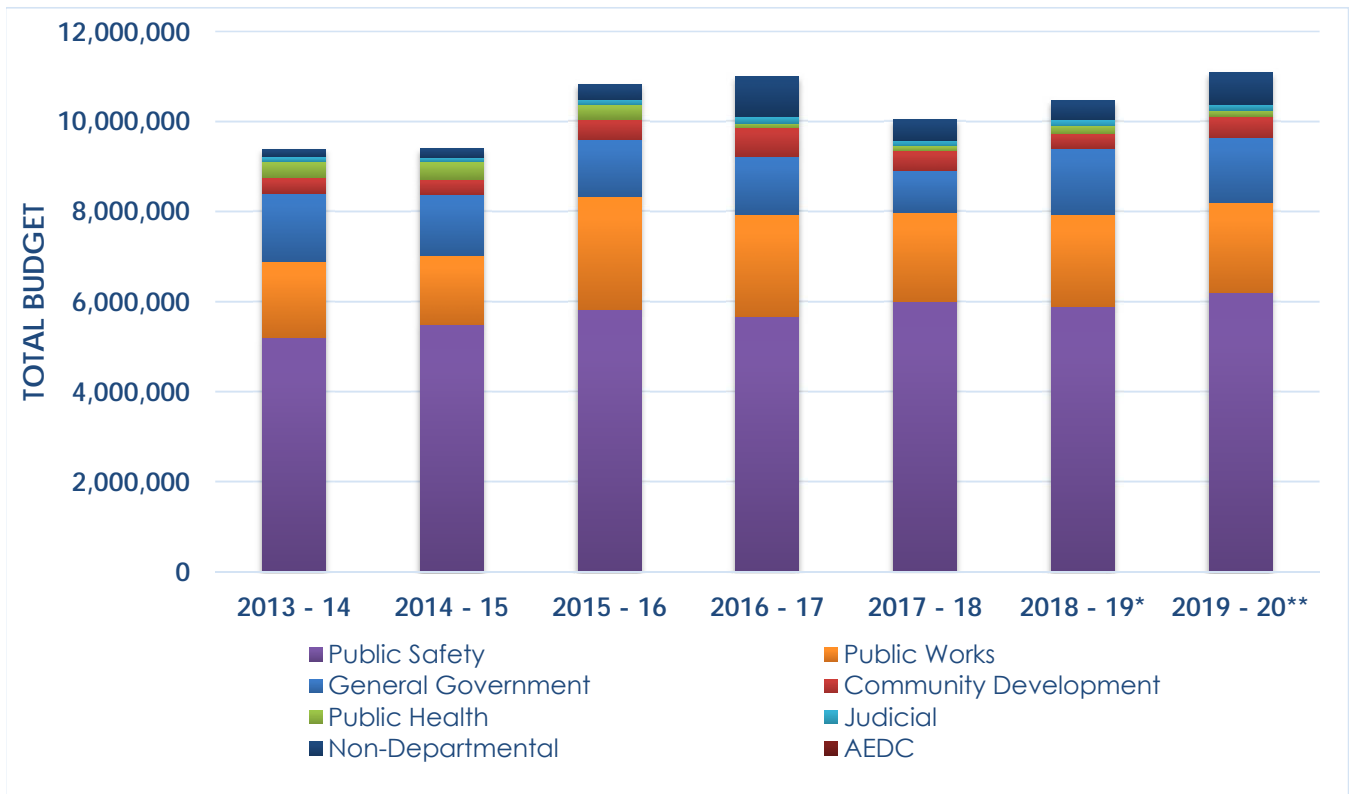
Department	Dept #	2017 - 2018 Actual	2018 - 2019 Budget	2018 - 2019 Est. Actual	2019 - 2020 Budget
<b><u>General Government:</u></b>					
Administration	10	141,538	343,995	342,174	217,966
Legal	11	32,866	75,000	75,000	25,000
Human Resources	12	89,229	197,825	192,425	162,559
Civil Service	45	-	-	-	62,297
Technology	13	-	151,152	129,590	175,217
Finance	14	126,767	296,504	288,354	320,569
Mayor/Council	15	51,414	31,050	35,100	37,500
City Secretary	16	58,815	149,740	163,055	150,106
Facilities	17	420,594	245,765	244,818	294,822
Cain Center*	35	-	127,918	14,870	*Moved to Fund 35
<b>TOTAL</b>		<b>921,223</b>	<b>1,618,949</b>	<b>1,485,386</b>	<b>1,446,036</b>
<b><u>Community Development:</u></b>					
Code Enforcement	22	143,507	94,861	98,775	182,981
Development Services	24	294,189	256,556	226,953	299,540
<b>TOTAL</b>		<b>437,696</b>	<b>351,417</b>	<b>325,728</b>	<b>482,521</b>
<b><u>Public Health:</u></b>					
Sanitation*	18	-	50,500	60,961	*Moved to Fund 18
Animal Control	49	115,004	121,819	120,472	125,806
<b>TOTAL</b>		<b>115,004</b>	<b>172,319</b>	<b>181,433</b>	<b>125,806</b>
<b><u>Public Works:</u></b>					
Streets & Drainage	32	1,109,442	1,139,522	1,237,055	1,219,595
Parks Department	34	764,727	660,904	626,771	566,825
Fleet Maintenance	38	107,267	196,491	162,655	205,049
<b>TOTAL</b>		<b>1,981,436</b>	<b>1,996,917</b>	<b>2,026,481</b>	<b>1,991,469</b>
<b><u>Public Safety:</u></b>					
Fire Department	46	2,978,521	2,627,659	2,676,466	2,609,820
Emergency Ops Center	47	-	-	-	18,350
Police Department	51-54	3,025,238	3,353,803	3,218,775	3,572,711
<b>TOTAL</b>		<b>6,003,759</b>	<b>5,981,462</b>	<b>5,895,241</b>	<b>6,200,881</b>
<b><u>Judicial:</u></b>					
Municipal Court	50	117,743	142,214	127,986	139,123
<b>TOTAL</b>		<b>117,743</b>	<b>142,214</b>	<b>127,986</b>	<b>139,123</b>
<b><u>Non-Departmental:</u></b>					
Non-Departmental	55	467,603	426,589	426,154	694,498
<b>TOTAL</b>		<b>467,603</b>	<b>426,589</b>	<b>426,154</b>	<b>694,498</b>
<b><u>AEDC:</u></b>					
AEDC Payroll	95	-	-	-	170,652
<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>170,652</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>10,044,464</b>	<b>10,689,869</b>	<b>10,468,409</b>	<b>11,250,986</b>

## GENERAL FUND EXPENDITURES BY FUNCTION SUMMARY

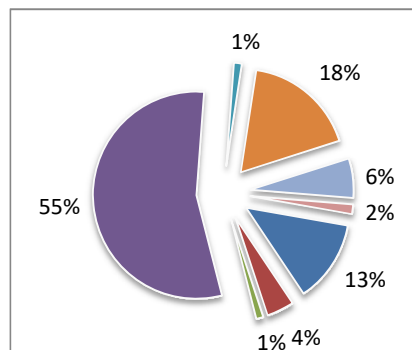
Fiscal Year	General Govt	Community Development	Public Health	Public Safety	Judicial	Public Works	Non-Dept	AEDC	Total
2013 - 14	1,502,290	343,410	363,737	5,203,768	106,364	1,698,210	164,302	-	9,382,082
2014 - 15	1,342,098	346,686	382,524	5,488,179	107,353	1,542,013	188,718	-	9,397,571
2015 - 16	1,268,809	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	921,223	437,696	115,004	6,003,759	117,743	1,981,436	467,603	-	10,044,464
2018 - 19*	1,485,386	325,728	181,433	5,895,241	127,986	2,026,481	426,154	-	10,468,409
2019 - 20**	1,446,036	482,521	125,806	6,200,881	139,123	1,991,469	694,498	170,652	11,250,986

\* Estimated

\*\*Proposed



## FISCAL YEAR 2020 SUMMARY



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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	211,767	461,944	193,715	251,943	256,781	316,155	315,995	192,276
SUPPLIES	224	4,199	3,353	889	1,778	3,340	3,340	3,340
CONTRACTUAL SERVICES	5,198	5,074	6,577	37,903	90,434	24,500	22,839	22,350
CAPITAL IMPROVEMENTS								
UNCLASSIFIED					(207,454)			
<b>TOTAL EXPENSE</b>	<b>217,188</b>	<b>471,217</b>	<b>203,645</b>	<b>290,735</b>	<b>141,538</b>	<b>343,995</b>	<b>342,174</b>	<b>217,966</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Administrator	1
<b>TOTAL FTE:</b>	<b>1</b>

**CITY OF ATHENS**  
**ADMINISTRATION EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
510-6100	LONGEVITY	84	92	144	172	138
510-6101	SALARIES	149,085	171,783	221,151	216,247	138,838
510-6103	FICA	12,496	13,694	18,236	18,215	11,419
510-6104	GROUP INSURANCE	13,017	12,760	17,280	18,228	8,033
510-6105	RETIREMENT	41,907	41,603	41,669	41,361	23,477
510-6106	WORKERS COMPENSATION	276	503	590	90	75
510-6109	CERTIFICATE PAY	1,558	943	0	300	0
510-6110	VACATION BUY BACK	0	1,671	4,303	2,581	2,685
510-6111	ACCRUED VACATION PAYOUT	11,079	0	0	5,938	0
510-6112	ACCRUED SICK LEAVE PAYOUT	13,966	0	0	0	0
510-6117	SICK BUYBACK	0	0	2,582	3,189	1,611
510-6141	CAR ALLOWANCE	8,475	8,200	10,200	9,675	6,000
510-6142	MOVING ALLOWANCE	0	5,532	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>251,943</b>	<b>256,781</b>	<b>316,155</b>	<b>315,995</b>	<b>192,276</b>
<b><u>SUPPLIES</u></b>						
510-6201	OFFICE SUPPLIES	350	690	700	700	700
510-6202	OPERATING SUPPLIES	0	172	250	250	250
510-6204	SMALL TOOLS & EQUIPMENT	378	367	1,000	1,000	1,000
510-6205	POSTAGE	1	29	40	40	40
510-6206	SUBSCRIPTIONS, BOOKS, PERIODICAL	0	520	600	600	600
510-6208	COMPUTER SOFTWARE	160	0	750	750	750
<b>TOTAL SUPPLIES</b>		<b>889</b>	<b>1,778</b>	<b>3,340</b>	<b>3,340</b>	<b>3,340</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
510-6300	PROFESSIONAL SERVICE	25,388	66,891	10,000	5,000	10,000
510-6301	COMMUNICATION	2,053	3,065	2,500	2,500	1,750
510-6302	TRAVEL & TRAINING	4,485	5,505	5,000	6,000	5,000
510-6308	REPAIR/MAINTENANCE	208	0	0	72	100
510-6309	RENTALS	69	0	0	0	0
510-6310	CONTRACTUAL SERVICES	0	8,551	0	2,267	4,500
510-6312	PROFESSIONAL DUES	2,866	1,754	2,500	2,500	1,000
510-6399	MISCELLANEOUS	2,834	4,669	4,500	4,500	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>37,903</b>	<b>90,434</b>	<b>24,500</b>	<b>22,839</b>	<b>22,350</b>
<b><u>UNCLASSIFIED</u></b>						
510-6399	EXPENSE REIMB. FROM OTHER FUNDS		(207,454)			
<b>TOTAL UNCLASSIFIED</b>		<b>0</b>	<b>(207,454)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>290,735</b>	<b>141,538</b>	<b>343,995</b>	<b>342,174</b>	<b>217,966</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES								
SUPPLIES	26	37	27					
CONTRACTUAL SERVICES	373,439	79,618	104,994	185,894	87,866	75,000	75,000	25,000
UNCLASSIFIED					(55,000)			
<b>TOTAL EXPENSE</b>	<b>373,465</b>	<b>79,655</b>	<b>105,021</b>	<b>185,894</b>	<b>32,866</b>	<b>75,000</b>	<b>75,000</b>	<b>25,000</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
City Attorney (Contract)	-
<b>TOTAL FTE:</b>	<b>-</b>

**CITY OF ATHENS  
LEGAL EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>SUPPLIES</u></b>						
511-6201	OFFICE SUPPLIES	0	0	0	0	0
511-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	0	0	0	0
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
511-6300	PROFESSIONAL SERVICES	185,894	87,691	75,000	75,000	25,000
511-6302	TRAVEL AND TRAINING	0	175	0	0	0
511-6310	CONTRACTUAL SERVICES	0	0	0	0	0
511-6399	MISCELLANEOUS	0	0	0	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>185,894</b>	<b>87,866</b>	<b>75,000</b>	<b>75,000</b>	<b>25,000</b>
<b><u>UNCLASSIFIED</u></b>						
511-6399	EXPENSE REIMB. FROM OTHER FUNDS	0	(55,000)	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>0</b>	<b>(55,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>185,894</b>	<b>32,866</b>	<b>75,000</b>	<b>75,000</b>	<b>25,000</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	125,760	125,339	92,509	124,566	156,563	158,107	153,384	108,259
SUPPLIES	4,581	4,578	8,455	5,347	9,139	7,518	7,073	14,400
CONTRACTUAL SERVICES	13,576	15,016	79,419	46,035	28,814	32,200	31,968	16,400
CAPITAL IMPROVEMENTS								23,500
UNCLASSIFIED					(105,287)			
<b>TOTAL EXPENSE</b>	<b>143,916</b>	<b>144,933</b>	<b>180,384</b>	<b>175,948</b>	<b>89,229</b>	<b>197,825</b>	<b>192,425</b>	<b>162,559</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Director of Human Resources	0.50
Human Resources Generalist	1
<b>TOTAL FTE:</b>	<b>1.50</b>

**CITY OF ATHENS**  
**HUMAN RESOURCES EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
512-6100	LONGEVITY	20	38	72	92	220
512-6101	SALARIES	82,317	98,112	105,382	104,556	73,171
512-6102	OVERTIME	0	854	1,560	250	800
512-6103	FICA	6,299	7,733	8,623	8,405	5,991
512-6104	GROUP INSURANCE	15,566	14,924	16,995	15,839	11,601
512-6105	RETIREMENT	17,342	23,402	19,493	19,206	12,316
512-6106	WORKERS COMPENSATION	227	220	279	60	39
512-6107	UNEMPLOYMENT	0	6,261	0	0	0
512-6109	CERTIFICATE PAY	1,200	824	0	0	0
512-6110	VACATION BUY BACK	0	1,691	2,064	2,023	1,450
512-6111	ACCRUED VACATION PAYOUT	0	1,163	0	0	0
512-6114	ACCRUED COMP TIME PAYOUT	0	141	0	0	0
512-6117	SICK BUYBACK	0	0	1,239	952	870
512-6141	CAR ALLOWANCE	1,325	1,200	2,400	2,000	1,800
512-6143	CELL PHONE ALLOWANCE	270	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>124,566</b>	<b>156,563</b>	<b>158,107</b>	<b>153,384</b>	<b>108,259</b>
<b><u>SUPPLIES</u></b>						
512-6201	OFFICE SUPPLIES	844	1,591	1,700	1,700	1,700
512-6202	EMPLOYEE ENGAGEMENT	2,544	4,030	3,000	3,160	0
512-6203	REPAIR / MAINTENANCE SUPPLIES	0	50	100	0	100
512-6204	SMALL TOOLS & EQUIPMENT	689	2,881	1,200	500	1,200
512-6205	POSTAGE	84	99	200	200	200
512-6206	SUBSCRIPTIONS, BOOKS, PERIODICAL	829	265	1,000	1,194	1,200
512-6208	COMPUTER SOFTWARE	356	223	318	318	0
512-6210	EMPLOYEE ENGAGEMENT	0	0	0	0	10,000
<b>TOTAL SUPPLIES</b>		<b>5,347</b>	<b>9,139</b>	<b>7,518</b>	<b>7,073</b>	<b>14,400</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
512-6300	PROFESSIONAL SERVICES	37,134	10,914	10,000	10,000	4,500
512-6301	COMMUNICATION	276	723	400	825	450
512-6302	TRAVEL & TRAINING	2,474	2,716	3,000	3,000	1,500
512-6303	ADVERTISING	2,595	0	2,000	2,000	1,000
512-6308	REPAIR & MAINTENANCE	0	0	0	143	150
512-6311	CONTRACTUAL SERVICES	403	9,746	10,800	10,000	7,800
512-6312	PROFESSIONAL DUES	667	0	1,000	1,000	1,000
512-6399	MISCELLANEOUS	2,486	4,715	5,000	5,000	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>46,035</b>	<b>28,814</b>	<b>32,200</b>	<b>31,968</b>	<b>16,400</b>
<b><u>CAPITAL OUTLAY</u></b>						
512-6560	CAPITALIZED SOFTWARE	0	0	0	0	23,500
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,500</b>
<b><u>UNCLASSIFIED</u></b>						
512-6999	EXPENSE REIMB. FROM OTHER FUNDS	0	(105,287)	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>0</b>	<b>(105,287)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>175,948</b>	<b>89,229</b>	<b>197,825</b>	<b>192,425</b>	<b>162,559</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES						101,687	42,794	105,557
SUPPLIES						12,560	15,787	18,360
CONTRACTUAL SERVICES						36,905	71,009	45,300
CAPITAL IMPROVEMENTS								6,000
<b>TOTAL EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>151,152</b>	<b>129,590</b>	<b>175,217</b>

### PERSONNEL

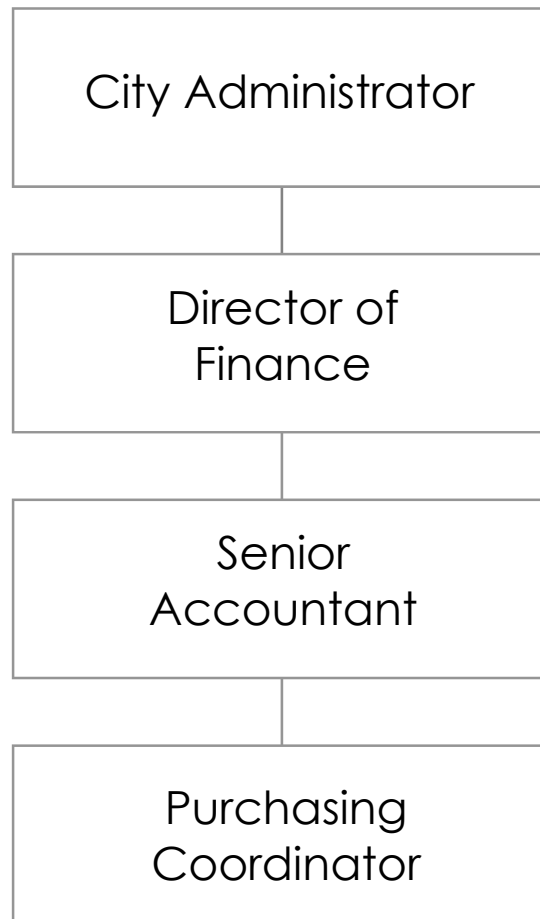
POSITION CLASSIFICATION	TOTAL
Director of Information Technology	1
<b>TOTAL FTE:</b>	<b>1</b>

**CITY OF ATHENS  
TECHNOLOGY EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
513-6100	LONGEVITY	0	0	96	0	74
513-6101	SALARIES	0	0	69,559	31,192	73,091
513-6103	FICA	0	0	5,676	2,455	6,049
513-6104	GROUP INSURANCE	0	0	8,453	2,614	7,960
513-6105	RETIREMENT	0	0	13,179	5,610	12,436
513-6106	WORKERS COMPENSATION	0	0	184	23	39
513-6110	VACATION BUYBACK	0	0	1,338	0	1,442
513-6117	SICK BUYBACK	0	0	803	0	865
513-6141	CAR ALLOWANCE	0	0	2,400	900	3,600
<b>TOTAL PERSONNEL SERVICES</b>		<b>0</b>	<b>0</b>	<b>101,687</b>	<b>42,794</b>	<b>105,557</b>
<b><u>SUPPLIES</u></b>						
513-6201	OFFICE SUPPLIES	0	0	200	200	500
513-6202	OPERATING SUPPLIES	0	0	0	0	2,500
513-6203	REPAIR & MAINT. SUPPLIES	0	0	0	0	300
513-6204	SMALL TOOLS & EQUIP.	0	0	0	3,227	2,000
513-6206	SUBSCRIPTION,BOOK,PERIODICALS	0	0	0	0	500
513-6208	COMPUTER SOFTWARE	0	0	12,360	12,360	12,560
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>12,560</b>	<b>15,787</b>	<b>18,360</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
513-6300	PROFESSIONAL SERVICES	0	0	36,905	64,270	0
513-6301	COMMUNICATION	0	0	0	472	600
513-6302	TRAVEL & TRAINING	0	0	0	0	1,500
513-6308	REPAIR & MAINTENANCE	0	0	0	1,834	1,200
513-6310	CONTRACTUAL SERVICES	0	0	0	4,433	42,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>36,905</b>	<b>71,009</b>	<b>45,300</b>
<b><u>CAPITAL OUTLAY</u></b>						
513-6508	COMPUTER EQUIPMENT	0	0	0	0	6,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>151,152</b>	<b>129,590</b>	<b>175,217</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	216,030	221,614	142,734	221,991	230,345	252,524	238,825	263,019
SUPPLIES	6,820	11,198	8,359	4,455	6,293	5,600	4,070	5,150
CONTRACTUAL SERVICES	47,670	46,830	75,086	46,680	42,832	38,380	45,459	52,400
CAPITAL IMPROVEMENTS			10,807					
UNCLASSIFIED					(152,703)			
<b>TOTAL EXPENSE</b>	<b>270,520</b>	<b>279,642</b>	<b>236,987</b>	<b>273,126</b>	<b>126,767</b>	<b>296,504</b>	<b>288,354</b>	<b>320,569</b>

## PERSONNEL

POSITION CLASSIFICATION	TOTAL
Director of Finance	1
Senior Accountant	1
Purchasing Coordinator	1
<b>TOTAL FTE:</b>	<b>3</b>

**CITY OF ATHENS  
FINANCE EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
514-6100	LONGEVITY	28	72	144	180	436
514-6101	SALARIES	151,630	150,765	174,786	167,350	184,938
514-6102	OVERTIME	315	714	0	0	0
514-6103	FICA	10,665	12,529	13,893	13,167	14,857
514-6104	GROUP INSURANCE	24,088	20,841	24,829	23,359	23,315
514-6105	RETIREMENT	31,715	36,201	31,745	30,087	30,543
514-6106	WORKERS COMPENSATION	258	370	449	90	100
514-6108	STEP UP PAY	0	0	0	0	0
514-6109	CERTIFICATE PAY	0	1,883	0	0	0
514-6110	VACATION BUY BACK	0	0	3,424	2,277	3,044
514-6111	ACCRUED VACATION PAYOUT	0	5,350	0	0	0
514-6113	HOLIDAY PREMIUM PAY	293	0	0	0	0
514-6114	ACCRUED COMP TIME PAYOUT	0	369	0	0	0
514-6117	SICK BUYBACK	0	0	2,054	1,115	2,186
514-6141	CAR ALLOWANCE	3,000	1,250	1,200	1,200	3,600
<b>TOTAL PERSONNEL SERVICES</b>		<b>221,991</b>	<b>230,345</b>	<b>252,524</b>	<b>238,825</b>	<b>263,019</b>
<b><u>SUPPLIES</u></b>						
514-6201	OFFICE SUPPLIES	1,960	1,734	2,000	2,000	2,000
514-6203	REPAIR & MAINTENANCE SUPPLIES	0	313	500	0	0
514-6204	SMALL TOOLS & EQUIPMENT	0	2,310	1,000	70	750
514-6205	POSTAGE	1,155	1,423	1,600	2,000	2,000
514-6206	SUBSCRIPTIONS, BOOKS, PERIODICAL	80	0	0	0	200
514-6208	COMPUTER SOFTWARE	1,261	513	500	0	200
<b>TOTAL SUPPLIES</b>		<b>4,455</b>	<b>6,293</b>	<b>5,600</b>	<b>4,070</b>	<b>5,150</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
514-6300	PROFESSIONAL SERVICES	21,427	34,403	25,000	35,725	40,000
514-6301	COMMUNICATION	1,077	1,043	2,000	2,000	650
514-6302	TRAVEL & TRAINING	4,266	3,816	4,000	1,060	4,000
514-6303	ADVERTISING	0	0	0	400	800
514-6304	PRINTING & BINDING	196	603	500	645	650
514-6308	REPAIR & MAINTENANCE	16,324	0	4,080	4,080	0
514-6310	CONTRACTUAL SERVICES	3,193	2,886	2,000	1,500	2,000
514-6312	PROFESSIONAL DUES	0	80	300	10	300
514-6318	COMPUTER SOFTWARE	0	0	0	0	4,000
514-6399	MISCELLANEOUS	196	0	500	39	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>46,680</b>	<b>42,832</b>	<b>38,380</b>	<b>45,459</b>	<b>52,400</b>
<b><u>UNCLASSIFIED</u></b>						
514-6999	EXPENSE REIMB. FROM OTHER FUNDS	0	(152,703)	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>(152,703)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>273,126</b>	<b>126,767</b>	<b>296,504</b>	<b>288,354</b>	<b>320,569</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES								
SUPPLIES	396	268	153	150	298	350	350	1,350
CONTRACTUAL SERVICES	35,523	47,005	54,502	32,114	51,116	30,700	34,750	36,150
CAPITAL IMPROVEMENTS								
TOTAL EXPENSE	35,919	47,274	54,655	32,264	51,414	31,050	35,100	37,500

### PERSONNEL

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

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

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>SUPPLIES</u></b>						
515-6201	OFFICESUPPLIES	148	234	300	300	300
515-6202	OPERATING SUPPLIES	0	0	0	0	1,000
515-6205	POSTAGE	3	64	50	50	50
<b>TOTAL SUPPLIES</b>		<b>150</b>	<b>298</b>	<b>350</b>	<b>350</b>	<b>1,350</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
515-6300	PROFESSIONAL SERVICES	12,500	19,500	0	0	0
515-6301	COMMUNICATION	2,879	2,879	3,200	7,500	3,200
515-6302	TRAVEL & TRAINING	5,409	3,231	3,000	2,500	3,000
515-6304	PRINTING AND BINDING	85	0	0	0	0
515-6309	RENTALS	1,250	1,250	0	0	0
515-6310	CONTRACTUAL SERVICES	1,150	13,059	15,000	15,000	21,200
515-6312	PROFESSIONAL DUES	4,488	5,531	5,000	5,000	5,750
515-6313	AID TO OTHER ORGANIZATION	400	770	0	250	3,000
515-6399	MISCELLANEOUS	3,953	4,896	4,500	4,500	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>32,114</b>	<b>51,116</b>	<b>30,700</b>	<b>34,750</b>	<b>36,150</b>
<b>TOTAL EXPENDITURES</b>		<b>32,264</b>	<b>51,414</b>	<b>31,050</b>	<b>35,100</b>	<b>37,500</b>

\*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 as 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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	279,049	162,020	228,824	112,302	112,009	113,190	112,133	125,706
SUPPLIES	5,406	5,282	8,149	4,648	4,165	3,500	3,300	5,150
CONTRACTUAL SERVICES	15,727	12,318	29,323	38,580	14,519	33,050	31,622	19,250
UNCLASSIFIED					(71,878)			
CAPITAL OUTLAY							16,000	
TOTAL EXPENSE	300,181	179,620	266,295	155,530	58,815	149,740	163,055	150,106

### PERSONNEL

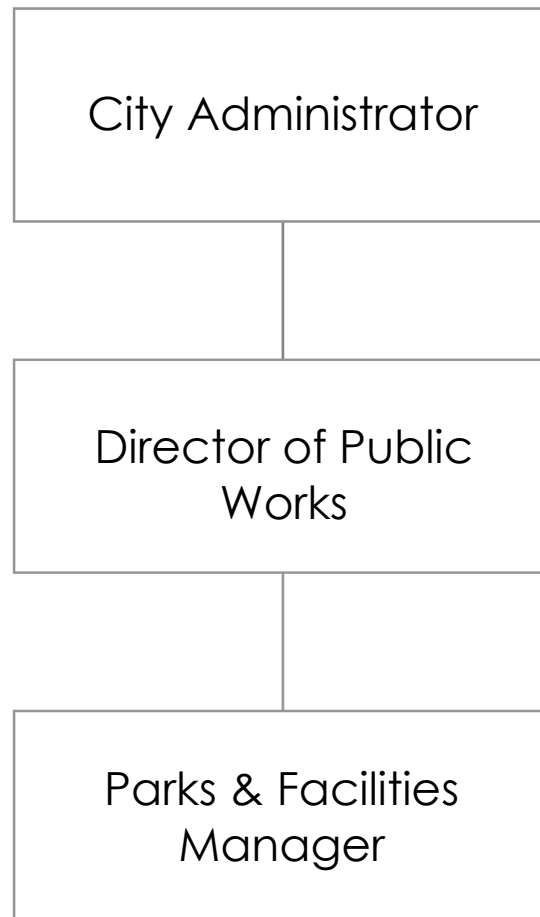
POSITION CLASSIFICATION	TOTAL
City Secretary	1
Administrative Clerk (PT Split with Court)	0.25
<b>TOTAL FTE:</b>	<b>1.25</b>

**CITY OF ATHENS**  
**CITY SECRETARY EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
516-6100	LONGEVITY	102	150	192	192	303
516-6101	SALARIES	77,356	75,152	77,291	77,538	89,060
516-6103	FICA	6,438	6,217	6,390	6,382	7,305
516-6104	GROUP INSURANCE	6,943	7,912	8,456	7,725	7,844
516-6105	RETIREMENT	16,843	17,950	14,602	14,584	15,018
516-6106	WORKERS COMPENSATION	239	163	207	30	48
516-6107	UNEMPLOYMENT	0	0	0	0	0
516-6109	CERTIFICATE PAY	559	865	0	0	0
516-6110	VACATION BUY BACK	0	0	1,532	1,189	1,580
516-6111	ACCRUED VACATION PAYOUT	0	0	0	0	0
516-6114	ACCRUED COMP TIME PAYOUT	171	0	0	0	0
516-6117	SICK BUYBACK	0	0	919	892	948
516-6141	CAR ALLOWANCE	3,650	3,600	3,600	3,600	3,600
<b>TOTAL PERSONNEL SERVICES</b>		<b>112,302</b>	<b>112,009</b>	<b>113,190</b>	<b>112,133</b>	<b>125,706</b>
<b><u>SUPPLIES</u></b>						
516-6201	OFFICE SUPPLIES	2,011	2,009	1,500	1,500	1,500
516-6202	OPERATING SUPPLIES	0	0	0	0	500
516-6203	REPAIR & MAINTENANCE SUPPLIES	0	87	0	0	0
516-6204	SMALL TOOLS AND EQUIPMENT	105	0	0	0	1,500
516-6205	POSTAGE	394	108	500	300	150
516-6206	SUBSCRIPTIONS, BOOKS, PERIODICAL	2,018	542	500	500	500
516-6208	COMPUTER SOFTWARE	120	1,420	1,000	1,000	1,000
<b>TOTAL SUPPLIES</b>		<b>4,648</b>	<b>4,165</b>	<b>3,500</b>	<b>3,300</b>	<b>5,150</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
516-6300	PROFESSIONAL SERVICES	0	75	550	550	550
516-6301	COMMUNICATION	1,279	1,143	2,000	2,000	1,100
516-6302	TRAVEL & TRAINING	5,293	3,082	3,000	3,000	3,000
516-6303	ADVERTISING	7,035	4,373	3,000	1,500	2,000
516-6304	PRINTING & BINDING	0	0	0	0	0
516-6308	REPAIR/MAINTENANCE	176	0	0	72	100
516-6310	CONTRACTUAL SERVICES	23,080	4,211	23,500	23,500	12,000
516-6311	OTHER PROFESSIONAL SERV.	950	1,300	0	0	0
516-6312	PROFESSIONAL DUES	285	335	500	500	500
516-6399	MISCELLANEOUS	482	0	500	500	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>38,580</b>	<b>14,519</b>	<b>33,050</b>	<b>31,622</b>	<b>19,250</b>
<b><u>CAPITAL OUTLAY</u></b>						
516-6504	MACHINERY & EQUIPMENT	0	0	0	16,000	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>16,000</b>	<b>0</b>
<b><u>UNCLASSIFIED</u></b>						
516-6999	EXPENSE REIMB. FROM OTHER FUNDS	0	(71,878)	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>0</b>	<b>(71,878)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>155,530</b>	<b>58,815</b>	<b>149,740</b>	<b>163,055</b>	<b>150,106</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	10				16,709	19,595	8,354	27,752
SUPPLIES	11,218	11,043	10,224	10,440	10,268	8,170	10,835	11,520
CONTRACTUAL SERVICES	149,873	103,054	211,598	151,450	134,666	168,000	139,250	190,550
CAPITAL IMPROVEMENTS		25,660			258,952	50,000	86,379	65,000
<b>TOTAL EXPENSES</b>	<b>161,101</b>	<b>139,757</b>	<b>221,822</b>	<b>161,890</b>	<b>420,594</b>	<b>245,765</b>	<b>244,818</b>	<b>294,822</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Parks & Facilities Manager	0.30
<b>TOTAL FTE:</b>	<b>0.30</b>

**CITY OF ATHENS  
FACILITIES EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
517-6100	LONGEVITY	0	0	0	0	347
517-6101	SALARIES	0	12,756	15,178	6,351	19,062
517-6103	FICA	0	988	1,285	491	1,558
517-6104	GROUP INSURANCE	0		0	0	2,336
517-6105	RETIREMENT	0	2,808	2,684	1,257	3,204
517-6106	WORKERS COMPENSATION	0	0	388	188	286
517-6109	CERTIFICATE PAY	0	0	0	0	360
517-6110	VACATION BUY BACK	0	0	0	0	375
517-6117	SICK BUYBACK	0	0	0	0	225
517-6143	CELL PHONE ALLOWANCE	0	158	60	68	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>0</b>	<b>16,709</b>	<b>19,595</b>	<b>8,354</b>	<b>27,752</b>
<b><u>SUPPLIES</u></b>						
517-6201	OFFICE SUPPLIES	27	65	250	250	0
517-6202	OPERATING SUPPLIES	4,606	1,826	1,500	3,000	3,000
517-6203	REPAIR/MAINT. SUPPLIES	4,321	7,978	5,000	5,000	6,000
517-6204	SMALL TOOLS & EQUIPMENT	1,486	336	1,000	2,500	2,500
517-6205	POSTAGE	0	62	20	10	20
517-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	0	150	75	0
517-6208	COMPUTER SOFTWARE	0	0	250	0	0
<b>TOTAL SUPPLIES</b>		<b>10,440</b>	<b>10,268</b>	<b>8,170</b>	<b>10,835</b>	<b>11,520</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
517-6300	PROFESSIONAL SERVICES	750	3,851	0	0	0
517-6301	COMMUNICATION	28,010	26,344	46,250	46,250	62,000
517-6303	ADVERTISING	0	0	0	500	750
517-6305	ELECTRICITY	28,902	30,361	41,000	35,000	45,500
517-6306	NATURAL GAS	3,501	3,529	3,100	1,000	9,500
517-6308	REPAIR & MAINTENANCE	22,655	37,014	25,000	15,000	25,000
517-6309	RENTALS	665	662	2,400	1,500	2,800
517-6310	CONTRACTUAL SERVICES	66,967	32,784	50,000	40,000	45,000
517-6399	MISCELLANEOUS	0	120	250	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>151,450</b>	<b>134,666</b>	<b>168,000</b>	<b>139,250</b>	<b>190,550</b>
<b><u>CAPITAL OUTLAY</u></b>						
517-6502	BUILDINGS	0	258,952	50,000	86,379	65,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>258,952</b>	<b>50,000</b>	<b>86,379</b>	<b>65,000</b>
<b>TOTAL EXPENDITURES</b>		<b>161,890</b>	<b>420,594</b>	<b>245,765</b>	<b>244,818</b>	<b>294,822</b>

\*INCLUDES AMENDMENTS.

DEPARTMENT NAME: SANITATION  
DEPARTMENT NUMBER: 518

### EXPENSE SUMMARY

EXPENDITURE CATEGORY	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 BUDGET	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES						0	10,341	0
SUPPLIES						7,000	7,000	0
CONTRACTUAL SERVICES						43,500	43,620	0
CAPITAL IMPROVEMENTS								
TOTAL EXPENSE	0	0	0	0	0	50,500	60,961	0*

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
	-
TOTAL FTE:	0

\*SANITATION EXPENDITURES BUDGETED IN FUND 18, SANITATION FUND, BEGINNING IN FISCAL YEAR 2020.

DEPARTMENT NAME: COMMUNITY DEVELOPMENT  
DEPARTMENT NUMBER: 520

### EXPENSE SUMMARY

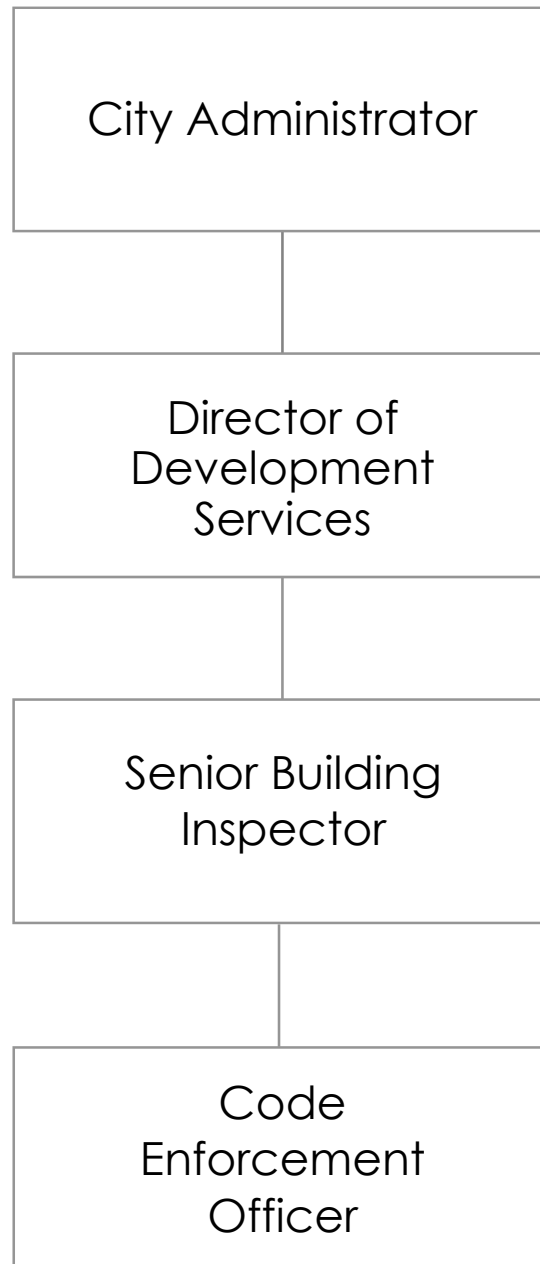
EXPENDITURE CATEGORY	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES			72,273	73,481				
SUPPLIES			3,132	469				
CONTRACTUAL SERVICES	147,012	152,000	93,701	5,144				
CAPITAL IMPROVEMENTS								
<b>TOTAL EXPENSE</b>	<b>147,012</b>	<b>152,000</b>	<b>169,106</b>	<b>79,094</b>	<b>0*</b>	<b>0*</b>	<b>0*</b>	<b>0*</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
	-
<b>TOTAL FTE:</b>	<b>0</b>

\*THIS DEPARTMENT NO LONGER IN USE. PREVIOUSLY USED FOR TRACKING AID TO OTHER ORGANIZATIONS & COMMUNITY DEVELOPMENT EXPENDITURES 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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	186,370	195,215		93,118	116,216	68,461	67,980	147,181
SUPPLIES	25,271	20,314	986	6,976	13,910	14,200	13,995	15,200
CONTRACTUAL SERVICES	68,678	49,733		5,856	13,381	12,200	16,800	20,600
CAPITAL IMPROVEMENTS		19,440						
<b>TOTAL EXPENSE</b>	<b>280,319</b>	<b>284,701</b>	<b>986</b>	<b>105,950</b>	<b>143,507</b>	<b>94,861</b>	<b>98,775</b>	<b>182,981</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Senior Building Inspector	1
Code Enforcement Officer	1
<b>TOTAL FTE:</b>	<b>2</b>

**CITY OF ATHENS**  
**CODE ENFORCEMENT EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
522-6100	LONGEVITY	546	102	96	28	140
522-6101	SALARIES	63,359	75,347	46,344	48,829	104,882
522-6102	OVERTIME	65	251	0	0	0
522-6103	FICA	4,228	5,660	3,662	3,773	8,136
522-6104	GROUP INSURANCE	11,670	15,463	8,298	5,715	15,625
522-6105	RETIREMENT	13,034	17,370	8,367	8,621	16,726
522-6106	WORKERS COMPENSATION	164	381	269	162	347
522-6107	UNEMPLOYMENT	0	0	0	387	0
522-6109	CERTIFICATE PAY	0	325	0	0	0
522-6110	VACATION BUY BACK	0	1,188	891	0	822
522-6117	SICK BUYBACK	0	0	535	465	503
522-6143	CELL PHONE ALLOWANCE	53	128	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>93,118</b>	<b>116,216</b>	<b>68,461</b>	<b>67,980</b>	<b>147,181</b>
<b><u>SUPPLIES</u></b>						
522-6201	OFFICE SUPPLIES	1,435	1,104	2,000	1,000	1,000
522-6202	OPERATING SUPPLIES	430	1,429	1,000	900	1,000
522-6203	REPAIR/MAINT SUPPLIES	0	0	700	400	700
522-6204	SMALL TOOLS & EQUIPMENT	0	78	200	200	200
522-6205	POSTAGE	4,662	2,241	3,500	1,500	3,500
522-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	1,015	500	250	500
522-6207	FUEL	409	2,044	1,800	1,800	1,800
522-6208	COMPUTER SOFTWARE	40	6,000	4,500	7,945	6,500
<b>TOTAL SUPPLIES</b>		<b>6,976</b>	<b>13,910</b>	<b>14,200</b>	<b>13,995</b>	<b>15,200</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
522-6300	PROFESSIONAL SERVICES	2,412	52	0	0	0
522-6301	COMMUNICATION	0	701	800	800	1,000
522-6302	TRAVEL & TRAINING	2,004	1,793	2,500	1,500	3,200
522-6303	ADVERTISING	0	0	0	0	250
522-6308	REPAIR & MAINTENANCE	25	0	0	0	0
522-6309	RENTALS	22	339	650	0	650
522-6310	CONTRACTUAL SERVICES	975	5,028	7,250	14,000	15,000
522-6312	PROFESSIONAL DUES	418	0	1,000	500	500
522-6399	MISCELLANEOUS	0	5,468	0	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>5,856</b>	<b>13,381</b>	<b>12,200</b>	<b>16,800</b>	<b>20,600</b>
<b>TOTAL EXPENDITURES</b>		<b>105,950</b>	<b>143,507</b>	<b>94,861</b>	<b>98,775</b>	<b>182,981</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	186,520	187,527	101,733	204,015	215,977	208,756	195,360	175,490
SUPPLIES	4,735	2,393	8,805	6,097	6,020	4,950	11,793	9,450
CONTRACTUAL SERVICES	5,143	4,766	171,649	214,512	72,192	42,850	19,800	114,600
CAPITAL IMPROVEMENTS			236	27,622				
<b>TOTAL EXPENSE</b>	<b>196,398</b>	<b>194,686</b>	<b>282,423</b>	<b>452,245</b>	<b>294,189</b>	<b>256,556</b>	<b>226,953</b>	<b>299,540</b>

### PERSONNEL

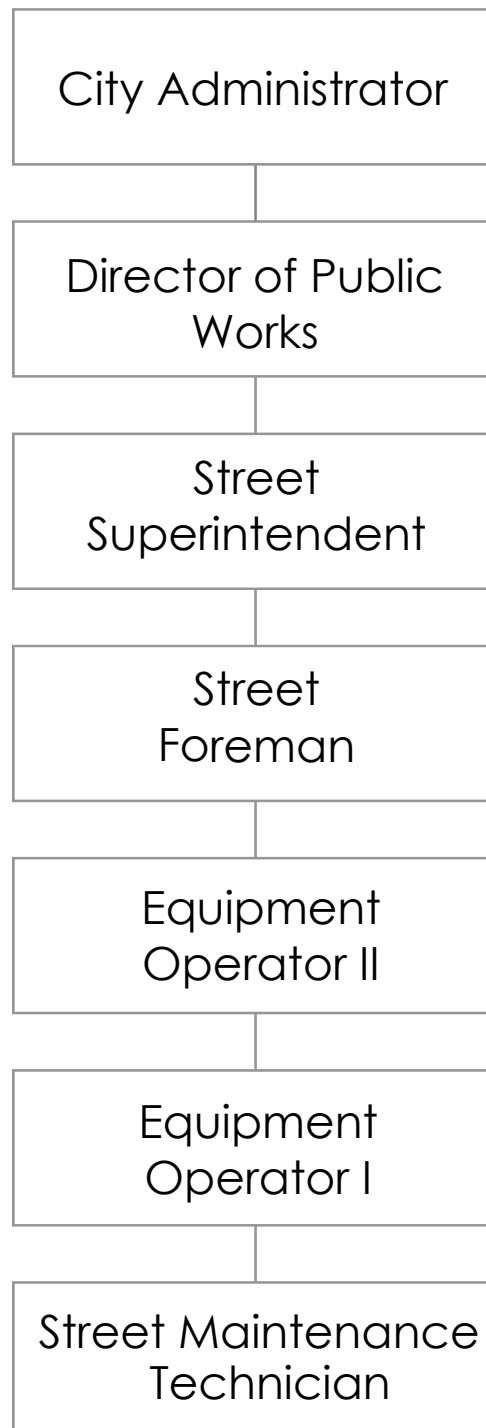
POSITION CLASSIFICATION	TOTAL
Director of Development Services	1
Development Coordinator	1
<b>TOTAL FTE:</b>	<b>2</b>

**CITY OF ATHENS**  
**DEVELOPMENT SERVICES EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
524-6100	LONGEVITY	428	1,032	1,104	1,110	1,314
524-6101	SALARIES	135,503	140,075	139,411	134,935	120,909
524-6102	OVERTIME	984	0	0	0	0
524-6103	FICA	9,961	10,911	11,335	10,740	9,913
524-6104	GROUP INSURANCE	20,943	20,588	22,987	19,460	15,545
524-6105	RETIREMENT	28,959	33,979	25,900	24,540	20,381
524-6106	WORKERS COMPENSATION	836	370	367	90	65
524-6109	CERTIFICATE PAY	813	1,305	0	0	0
524-6110	VACATION BUY BACK	0	1,845	3,067	937	2,352
524-6111	ACCRUED VACATION PAYOUT	2,224	3,621	0	347	0
524-6114	ACCRUED COMP TIME PAYOUT	163	0	0	0	0
524-6117	SICK BUYBACK	0	0	987	957	1,411
524-6120	PART TIME SALARIES	0	0	0	145	0
524-6141	CAR ALLOWANCE	2,725	1,875	3,000	2,100	3,600
524-6143	CELL PHONE ALLOWANCE	475	375	600	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>204,015</b>	<b>215,977</b>	<b>208,756</b>	<b>195,360</b>	<b>175,490</b>
<b><u>SUPPLIES</u></b>						
524-6201	OFFICE SUPPLIES	1,232	1,060	1,200	1,648	1,200
524-6202	OPERATING SUPPLIES	417	632	1,000	676	1,000
524-6203	REPAIR/MAINT SUPPLIES	1,239	1,021	0	500	0
524-6204	SMALL TOOLS & EQUIPMENT	974	89	0	113	0
524-6205	POSTAGE	255	322	250	250	250
524-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	(64)	786	500	500	500
524-6207	FUEL	743	150	0	95	0
524-6208	COMPUTER SOFTWARE	917	449	500	7,945	6,500
524-6209	GIS SUPPLIES	383	1,511	1,500	66	0
<b>TOTAL SUPPLIES</b>		<b>6,097</b>	<b>6,020</b>	<b>4,950</b>	<b>11,793</b>	<b>9,450</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
524-6300	PROFESSIONAL SERVICES	174,002	32,310	25,000	6,000	100,000
524-6301	COMMUNICATION	1,643	5,083	3,800	3,800	500
524-6302	TRAVEL & TRAINING	3,233	2,807	3,000	2,000	2,500
524-6303	ADVERTISING	0	0	0	2,000	2,000
524-6304	PRINTING & BINDING	293	5,830	700	0	500
524-6305	ELECTRICITY	907	2,203	0	0	0
524-6308	REPAIR & MAINTENANCE	25	2,298	2,100	1,000	2,100
524-6309	RENTALS	279	0	2,700	0	0
524-6310	CONTRACTUAL SERVICES	31,014	21,662	1,000	3,000	5,000
524-6312	GIS PROFESSIONAL SERVICES	2,682	0	4,550	2,000	2,000
524-6399	MISCELLANEOUS	435	0	0	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>214,512</b>	<b>72,192</b>	<b>42,850</b>	<b>19,800</b>	<b>114,600</b>
<b><u>CAPITAL OUTLAY</u></b>						
524-6504	MACHINERY & EQUIPMENT	7,824	0	0	0	0
524-6510	FURNITURE & FIXTURES	19,798	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>27,622</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>452,245</b>	<b>294,189</b>	<b>256,556</b>	<b>226,953</b>	<b>299,540</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	435,041	441,109	451,390	442,532	422,364	422,252	391,420	464,775
SUPPLIES	137,983	138,750	107,463	106,551	84,968	114,820	102,235	106,820
CONTRACTUAL SERVICES	402,281	235,920	246,949	239,807	210,401	252,450	245,400	248,000
CAPITAL IMPROVEMENTS	159,484	209,668	512,105	652,488	391,710	350,000	498,000	400,000
<b>TOTAL EXPENSE</b>	<b>1,134,788</b>	<b>1,025,448</b>	<b>1,317,908</b>	<b>1,441,377</b>	<b>1,109,442</b>	<b>1,139,522</b>	<b>1,237,055</b>	<b>1,219,595</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Director of Public Works	0.40
Street Superintendent	1
Street Foreman	1
Equipment Operator II	1
Equipment Operator I	1
Street Maintenance Technician	4
<b>TOTAL FTE:</b>	<b>8.40</b>

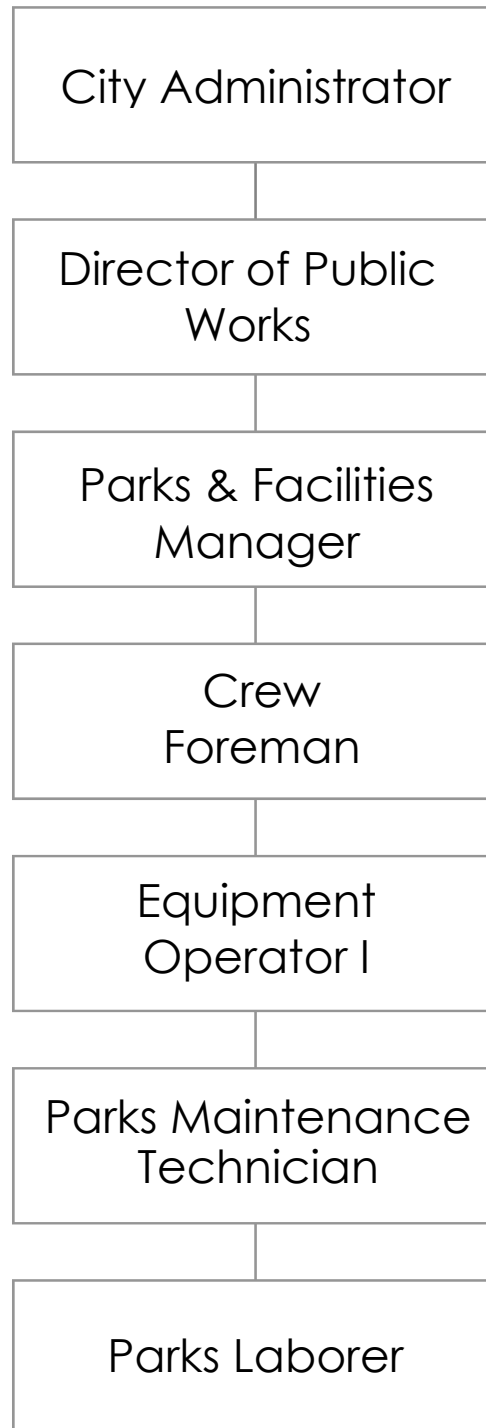
**CITY OF ATHENS**  
**STREETS & DRAINAGE EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
532-6100	LONGEVITY	3,466	2,392	2,016	2,046	2,765
532-6101	SALARIES	284,042	251,612	263,446	245,408	304,901
532-6102	OVERTIME	3,341	2,697	3,800	1,900	1,000
532-6103	FICA	20,596	19,948	21,278	20,044	24,535
532-6104	GROUP INSURANCE	53,737	56,167	58,083	54,485	64,700
532-6105	RETIREMENT	60,127	60,953	48,620	45,799	50,442
532-6106	WORKERS COMPENSATION	15,733	14,830	16,124	9,085	8,390
532-6109	CERTIFICATE PAY	243	1,899	0	0	480
532-6110	VACATION BUY BACK	0	0	5,103	1,141	747
532-6111	ACCRUED VACATION PAYOUT	602	6,608	0	652	0
532-6113	HOLIDAY PREMIUM PAY	45	0	0	0	0
532-6114	ACCRUED COMP TIME PAYOUT	0	4,869	0	105	0
532-6115	ON CALL PAY	0	0	0	9,016	5,268
532-6117	SICK BUYBACK	0	0	3,062	1,740	1,548
532-6143	CELL PHONE ALLOWANCE	600	390	720	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>442,532</b>	<b>422,364</b>	<b>422,252</b>	<b>391,420</b>	<b>464,775</b>
<b><u>SUPPLIES</u></b>						
532-6201	OFFICE SUPPLIES	430	289	400	400	400
532-6202	OPERATING SUPPLIES	12,361	7,859	14,000	12,500	7,500
532-6203	REPAIR/MAINT SUPPLIES	61,842	42,374	61,000	50,000	60,000
532-6204	SMALL TOOLS & EQUIPMENT	3,717	6,400	8,000	8,000	4,500
532-6205	POSTAGE	23	0	20	10	20
532-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	0	150	75	150
532-6207	FUEL	28,096	28,046	31,000	31,000	34,000
532-6208	COMPUTER SOFTWARE	80	0	250	250	250
<b>TOTAL SUPPLIES</b>		<b>106,551</b>	<b>84,968</b>	<b>114,820</b>	<b>102,235</b>	<b>106,820</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
532-6300	PROFESSIONAL SERVICES	44,984	0	20,000	20,000	20,000
532-6301	COMMUNICATION	1,886	2,640	2,700	2,700	900
532-6302	TRAVEL & TRAINING	0	18	1,500	1,250	1,500
532-6303	ADVERTISING	0	0	0	450	500
532-6305	ELECTRICITY	158,346	190,931	200,000	193,000	194,000
532-6308	REPAIR & MAINTENANCE	29,378	9,174	20,000	20,000	20,000
532-6309	RENTALS	2,978	3,523	4,000	4,000	7,100
532-6310	CONTRACTUAL SERVICES	2,234	861	4,000	4,000	4,000
532-6399	MISCELLANEOUS	0	3,253	250	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>239,807</b>	<b>210,401</b>	<b>252,450</b>	<b>245,400</b>	<b>248,000</b>
<b><u>CAPITAL OUTLAY</u></b>						
532-6504	MACHINERY & EQUIPMENT	46,769	0	0	0	0
532-6506	VEHICLES	34,437	0	0	0	0
532-6520	PUBLIC FACILITIES:ROADS	571,281	391,710	350,000	498,000	400,000
532-6521	PUBLIC FACILITIES:SIDEWALKS	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>652,488</b>	<b>391,710</b>	<b>350,000</b>	<b>498,000</b>	<b>400,000</b>
<b>TOTAL EXPENDITURES</b>		<b>1,441,377</b>	<b>1,109,442</b>	<b>1,139,522</b>	<b>1,237,055</b>	<b>1,219,595</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	258,424	246,514	375,760	385,620	406,223	461,012	415,111	419,305
SUPPLIES	38,756	33,261	42,560	55,442	50,331	50,620	54,035	49,320
CONTRACTUAL SERVICES	61,052	58,974	92,766	75,616	241,401	110,950	97,100	98,200
CAPITAL IMPROVEMENTS		9,975	475,595	118,173	66,772	38,322	60,525	
<b>TOTAL EXPENSE</b>	<b>358,232</b>	<b>348,723</b>	<b>986,680</b>	<b>634,851</b>	<b>764,727</b>	<b>660,904</b>	<b>626,771</b>	<b>566,825</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Director of Public Works	0.20
Parks & Facilities Manager	0.70
Crew Foreman	0.40
Equipment Operator I	1
Parks Maintenance Technician	5
Parks Laborer (2 PT Seasonal)	1
<b>TOTAL FTE:</b>	<b>8.30</b>

**CITY OF ATHENS  
PARKS EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
534-6100	LONGEVITY	2,314	2,594	2,975	2,866	2,538
534-6101	SALARIES	248,881	255,355	288,644	266,974	281,591
534-6102	OVERTIME	6,589	6,501	6,400	1,000	1,000
534-6103	FICA	19,437	20,857	23,492	21,937	22,549
534-6104	GROUP INSURANCE	47,461	54,630	65,850	52,392	53,691
534-6105	RETIREMENT	52,456	57,976	56,024	50,125	46,358
534-6106	WORKERS COMPENSATION	5,889	4,582	7,112	3,901	3,959
534-6109	CERTIFICATE PAY	1,302	2,900	1,800	1,260	1,080
534-6110	VACATION BUY BACK	116	468	5,222	1,827	1,535
534-6111	ACCRUED VACATION PAYOUT	786	0	0	1,405	0
534-6115	ON CALL PAY	0	0	0	8,400	2,380
534-6117	SICK BUYBACK	0	0	3,133	2,837	2,624
534-6143	CELL PHONE ALLOWANCE	390	360	360	188	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>385,620</b>	<b>406,223</b>	<b>461,012</b>	<b>415,111</b>	<b>419,305</b>
<b><u>SUPPLIES</u></b>						
534-6201	OFFICE SUPPLIES	98	370	400	400	400
534-6202	OPERATING SUPPLIES	6,887	5,891	5,800	5,800	6,000
534-6203	REPAIR/MAINT SUPPLIES	29,409	20,633	20,000	26,000	22,500
534-6204	SMALL TOOLS & EQUIPMENT	5,519	6,750	11,000	7,500	6,000
534-6205	POSTAGE	1	0	20	10	20
534-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	0	150	75	150
534-6207	FUEL	13,447	16,687	13,000	14,000	14,000
534-6208	COMPUTER SOFTWARE	80	0	250	250	250
<b>TOTAL SUPPLIES</b>		<b>55,442</b>	<b>50,331</b>	<b>50,620</b>	<b>54,035</b>	<b>49,320</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
534-6301	COMMUNICATION	1,553	1,747	2,250	1,900	1,700
534-6302	TRAVEL & TRAINING	2,473	2,583	2,000	500	1,000
534-6303	ADVERTISING	0	0	0	500	500
534-6305	ELECTRICITY	44,493	55,663	62,000	50,000	53,000
534-6306	NATURAL GAS	702	959	900	800	0
534-6308	REPAIR & MAINTENANCE	16,138	18,829	20,000	18,000	21,000
534-6309	RENTALS	4,529	5,940	4,500	3,600	9,000
534-6310	CONTRACTUAL SERVICES	2,670	3,025	18,900	18,900	12,000
534-6311	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
534-6312	PROFESSIONAL DUES	0	0	150	0	0
534-6398	GRANT EXPENSES	3,057	152,655	0	2,900	0
534-6399	MISCELLANEOUS	0	0	250	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>75,616</b>	<b>241,401</b>	<b>110,950</b>	<b>97,100</b>	<b>98,200</b>
<b><u>CAPITAL OUTLAY</u></b>						
534-6502	BUILDINGS	13,891	0	0	0	0
534-6503	IMPR.OTHER THAN BUILDINGS	72,510	56,773	38,322	50,025	0
534-6504	MACHINERY & EQUIPMENT	10,350	9,999	0	10,500	0
534-6506	VEHICLES	21,422	0	0	0	0
<b>CAPITAL OUTLAY</b>		<b>118,173</b>	<b>66,772</b>	<b>38,322</b>	<b>60,525</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>634,851</b>	<b>764,727</b>	<b>660,904</b>	<b>626,771</b>	<b>566,825</b>

\*INCLUDES AMENDMENTS.

DEPARTMENT NAME: CAIN CENTER  
DEPARTMENT NUMBER: 535

### EXPENSE SUMMARY

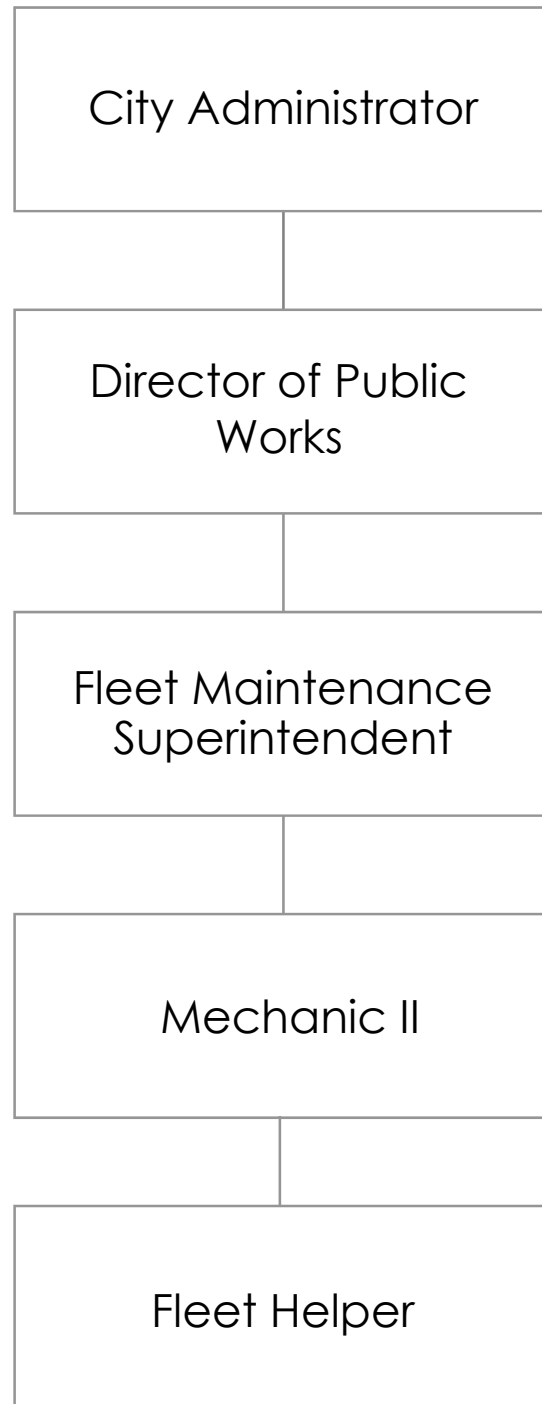
EXPENDITURE CATEGORY	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES						114,450	0	0
SUPPLIES								
CONTRACTUAL SERVICES						13,468	14,870	0
CAPITAL IMPROVEMENTS								
TOTAL EXPENSE	0	0	0	0	0	127,918	14,870	0*

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
	-
TOTAL FTE:	0

\*CAIN CENTER EXPENDITURES BUDGETED IN FUND 35, CAIN CENTER OPERATIONS FUND, BEGINNING IN FISCAL YEAR 2020.

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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	181,113	146,958	158,918	157,987	170,557	167,121	134,740	181,879
SUPPLIES	9,113	12,724	14,303	15,846	13,504	15,220	14,545	15,020
CONTRACTUAL SERVICES	14,965	8,159	10,371	9,342	11,148	14,150	13,370	8,150
CAPITAL IMPROVEMENTS			23,150	15,151	11,964			
UNCLASSIFIED					(99,906)			
TOTAL EXPENSE	205,190	167,842	206,742	198,326	107,267	196,491	162,655	205,049

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Director of Public Works	0.20
Fleet Maintenance Superintendent	1
Mechanic II	1
Fleet Helper	1
<b>TOTAL FTE:</b>	<b>3.20</b>



**CITY OF ATHENS**  
**FLEET MAINTENANCE EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
538-6100	LONGEVITY	1,092	976	288	88	332
538-6101	SALARIES	103,710	105,020	108,032	88,580	124,305
538-6102	OVERTIME	98	11	0	0	0
538-6103	FICA	8,055	8,771	8,545	6,912	9,804
538-6104	GROUP INSURANCE	19,392	22,799	24,781	20,718	24,821
538-6105	RETIREMENT	21,921	25,146	19,525	15,793	20,156
538-6106	WORKERS COMPENSATION	1,862	1,950	2,568	966	946
538-6109	CERTIFICATE PAY	306	925	0	0	240
538-6110	VACATION BUY BACK	0	481	2,114	583	728
538-6111	ACCRUED VACATION PAYOUT	1,553	4,282	0	409	0
538-6114	ACCRUED COMP TIME PAYOUT	0	195	0	0	0
538-6117	SICK BUYBACK	0	0	1,268	689	547
<b>TOTAL PERSONNEL SERVICES</b>		<b>157,987</b>	<b>170,557</b>	<b>167,121</b>	<b>134,740</b>	<b>181,879</b>
<b><u>SUPPLIES</u></b>						
538-6201	OFFICE SUPPLIES	166	697	400	400	400
538-6202	OPERATING SUPPLIES	2,178	3,228	2,500	2,500	2,700
538-6203	REPAIR/MAINT SUPPLIES	2,392	1,788	2,400	2,400	3,000
538-6204	SMALL TOOLS & EQUIPMENT	8,318	5,110	7,500	7,500	7,500
538-6205	POSTAGE	0	0	20	20	20
538-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	0	150	75	150
538-6207	FUEL	1,251	1,180	2,000	1,400	1,000
538-6208	COMPUTER SOFTWARE	1,540	1,500	250	250	250
<b>TOTAL SUPPLIES</b>		<b>15,846</b>	<b>13,504</b>	<b>15,220</b>	<b>14,545</b>	<b>15,020</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
538-6301	COMMUNICATION	1,004	1,166	1,400	1,500	500
538-6302	TRAVEL & TRAINING	1,524	758	1,500	1,000	1,250
538-6303	ADVERTISING	0	0	0	14	0
538-6305	ELECTRICITY	1,364	1,640	2,400	1,000	0
538-6306	NATURAL GAS	1,914	2,654	2,500	2,000	0
538-6308	REPAIR & MAINTENANCE	511	1,886	2,500	2,800	2,800
538-6309	RENTALS	2,989	2,958	3,500	3,500	1,900
538-6310	CONTRACTUAL SERVICES	35	84	100	1,556	1,700
538-6399	MISCELLANEOUS	0	2	250	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>9,342</b>	<b>11,148</b>	<b>14,150</b>	<b>13,370</b>	<b>8,150</b>
<b><u>CAPITAL OUTLAY</u></b>						
538-6504	MACHINERY & EQUIPMENT	15,151	11,964	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>15,151</b>	<b>11,964</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>UNCLASSIFIED</u></b>						
538-6999	EXP. REIMB. FROM OTHER FUNDS	0	(99,906)	0	0	0
<b>TOTAL UNCLASSIFIED</b>		<b>0</b>	<b>(99,906)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>198,326</b>	<b>107,267</b>	<b>196,491</b>	<b>162,655</b>	<b>205,049</b>

\*INCLUDES AMENDMENTS.

CIVIL SERVICE  
DEPARTMENT (545)



## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**DEPARTMENT:** Civil Service

**DEPARTMENT PURPOSE:**

Responsible for the provision of all levels of civil service areas of recruitment and retention, compensation and benefits, training and development, talent management and employee relations. This department captures Human Resource related expenditures related to civil service.

**DEPARTMENTAL OBJECTIVES:**

- To ensure civil service compliance with Chapter 143 of the Local Government Code in coordination with the Civil Service Commission.

DEPARTMENT NAME: CIVIL SERVICE  
DEPARTMENT NUMBER: 545

### EXPENSE SUMMARY

EXPENDITURE CATEGORY	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	0	0	0	0	0	0	0	53,297
SUPPLIES	0	0	0	0	0	0	0	2,000
CONTRACTUAL SERVICES	0	0	0	0	0	0	0	7,000
CAPITAL IMPROVEMENTS								0
<b>TOTAL EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,297</b>

### PERSONNEL

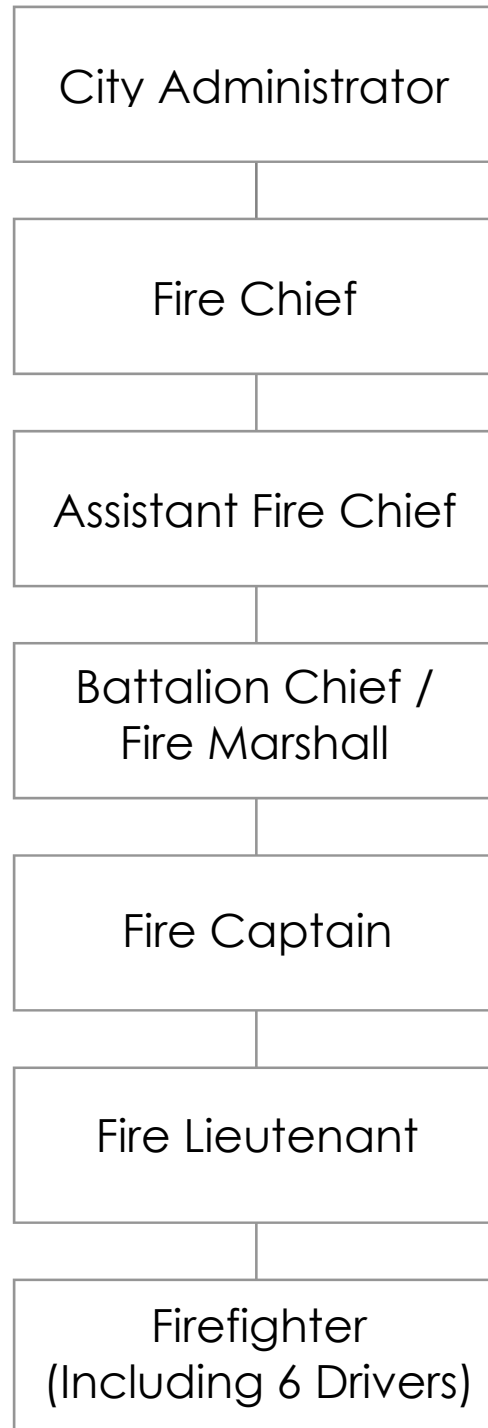
POSITION CLASSIFICATION	TOTAL
Director of Human Resources	0.50
<b>TOTAL FTE:</b>	<b>0.50</b>

**CITY OF ATHENS  
CIVIL SERVICE EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
545-6100	LONGEVITY	0	0	0	0	88
545-6101	SALARIES	0	0	0	0	36,938
545-6103	FICA	0	0	0	0	3,061
545-6104	GROUP INSURANCE	0	0	0	0	3,908
545-6105	RETIREMENT	0	0	0	0	6,293
545-6106	WORKERS COMPENSATION	0	0	0	0	20
545-6110	VACATION BUY BACK	0	0	0	0	743
545-6117	SICK BUYBACK	0	0	0	0	446
545-6141	CAR ALLOWANCE	0	0	0	0	1,800
<b>TOTAL PERSONNEL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,297</b>
<b><u>SUPPLIES</u></b>						
545-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	0	0	0	2,000
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
545-6300	PROFESSIONAL SERVICES	0	0	0	0	3,000
545-6302	TRAVEL & TRAINING	0	0	0	0	1,500
545-6303	ADVERTISING	0	0	0	0	1,000
545-6310	CONTRACTUAL SERVICES	0	0	0	0	1,500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,297</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	2,225,962	2,246,353	2,373,708	2,343,927	2,466,512	2,415,779	2,406,272	2,396,250
SUPPLIES	75,952	47,378	78,472	61,151	81,236	94,480	96,135	117,170
CONTRACTUAL SERVICES	95,884	104,335	120,404	91,619	149,214	117,400	119,745	96,400
LONG-TERM DEBT					101,101			
CAPITAL IMPROVEMENTS		35,414	48,970	89,665	180,459		54,314	
OPERATING TRANSFERS	1		(9,028)					
<b>Total Expense</b>	<b>2,397,799</b>	<b>2,433,479</b>	<b>2,612,525</b>	<b>2,586,362</b>	<b>2,978,521</b>	<b>2,627,659</b>	<b>2,676,466</b>	<b>2,609,820</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Fire Chief	1
Assistant Fire Chief	1
Battalion Chief/Fire Marshall	1
Fire Captain	3
Fire Lieutenant	3
Firefighter (Drivers)	6
Firefighter	12
<b>TOTAL FTE:</b>	<b>27</b>



**CITY OF ATHENS  
FIRE SERVICES EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
546-6100	LONGEVITY	11,074	11,136	11,904	10,696	12,742
546-6101	SALARIES	1,460,380	1,437,165	1,490,637	1,466,562	1,508,259
546-6102	OVERTIME	43,698	59,931	59,000	80,000	66,000
546-6103	FICA	121,936	131,065	131,708	133,066	135,482
546-6104	GROUP INSURANCE	186,391	202,877	225,247	199,817	210,217
546-6105	RETIREMENT	340,712	383,990	303,540	304,051	276,589
546-6106	WORKERS COMPENSATION	26,507	27,875	33,616	29,914	29,338
546-6108	STEP-UP PAY	6,424	10,302	13,514	10,000	10,000
546-6109	CERTIFICATE PAY	36,239	42,884	42,180	47,540	46,260
546-6110	VACATION BUY BACK	2,389	1,514	2,000	2,098	2,550
546-6111	ACCRUED VACATION PAYOUT	9,323	11,049	0	2,801	5,853
546-6112	ACCRUED SICK LEAVE PAYOUT	0	57,549	0	27,249	26,338
546-6113	HOLIDAY PREMIUM PAY	69,199	55,689	65,000	65,000	40,000
546-6114	ACCRUED COMP TIME PAYOUT	1,127	5,035	0	28	732
546-6116	ASSIGNMENT PAY	17,413	16,921	21,554	17,000	15,000
546-6117	SICK BUYBACK	0	0	13,000	9,009	9,450
546-6142	FITNESS ASSESSMENT	8,235	8,920	0	0	0
546-6143	CELL PHONE ALLOWANCE	2,880	2,610	2,880	1,440	1,440
<b>TOTAL PERSONNEL SERVICES</b>		<b>2,343,927</b>	<b>2,466,512</b>	<b>2,415,779</b>	<b>2,406,272</b>	<b>2,396,250</b>
<b><u>SUPPLIES</u></b>						
546-6201	OFFICE SUPPLIES	1,341	1,646	1,530	1,988	1,500
546-6202	OPERATING SUPPLIES	7,450	8,401	11,500	8,013	12,000
6202.01	PPE GEAR	8,913	26,603	25,000	28,000	38,000
6202.02	UNIFORMS	0	0	9,000	9,000	9,720
6202.03	BOOTS	0	0	2,700	1,700	2,700
546-6203	REPAIR/MAINT SUPPLIES	11,486	11,420	12,000	10,000	12,000
546-6204	SMALL TOOLS & EQUIPMENT	14,916	12,394	12,000	12,000	15,000
546-6205	POSTAGE	120	100	250	100	250
546-6206	SUBSCRIPTIONS, BOOKS, PERIODICAL	583	1,023	2,000	1,500	2,000
546-6207	FUEL	13,496	14,773	15,000	18,000	18,000
546-6208	COMPUTER SOFTWARE	2,845	4,876	3,500	5,834	6,000
<b>TOTAL SUPPLIES</b>		<b>61,151</b>	<b>81,236</b>	<b>94,480</b>	<b>96,135</b>	<b>117,170</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
546-6300	PROFESSIONAL SERVICES	0	35	1,000	0	1,000
546-6301	COMMUNICATION	17,097	16,709	20,000	14,000	3,000
546-6302	TRAVEL & TRAINING	11,422	20,810	22,500	22,500	22,500
546-6303	ADVERTISING	0	0	500	500	500
546-6304	PRINTING AND BINDING	281	464	400	0	400
546-6305	ELECTRICITY	9,006	12,086	12,000	12,000	0
546-6306	NATURAL GAS	3,828	3,403	5,000	5,000	0
546-6308	REPAIR & MAINTENANCE	12,694	75,179	19,000	34,500	30,000
546-6308	EQUIPMENT TESTING	5,936	5,231	8,000	8,000	12,000
546-6309	RENTALS	2,533	2,345	2,000	500	2,000
546-6310	CONTRACTUAL SERVICES	553	848	17,000	17,000	20,000
546-6312	PROFESSIONAL DUES	5,870	5,433	7,000	2,745	5,000
546-6399	MISCELLANEOUS	22,400	6,670	3,000	3,000	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>91,619</b>	<b>149,214</b>	<b>117,400</b>	<b>119,745</b>	<b>96,400</b>
<b><u>LONG-TERM DEBT</u></b>						
546-6420	CAPITAL LEASES - NOTES	0	91,112	0	0	0
546-6430	CAPITAL LEASES - INTEREST	0	9,989	0	0	0
<b>TOTAL LONG-TERM DEBT</b>		<b>0</b>	<b>101,100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CAPITAL OUTLAY</u></b>						
546-6503	IMPR. OTHER THAN BUILDINGS	89,665	83,970	0	4,314	0
546-6504	MACHINERY & EQUIPMENT	0	0	0	50,000	0
546-6506	VEHICLES	0	96,489	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>89,665</b>	<b>180,459</b>	<b>0</b>	<b>54,314</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>2,586,362</b>	<b>2,978,521</b>	<b>2,627,659</b>	<b>2,676,466</b>	<b>2,609,820</b>

\*INCLUDES AMENDMENTS.

# EMERGENCY OPERATIONS

## DEPARTMENT (547)



## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**DEPARTMENT:** Emergency Operations

**DEPARTMENT PURPOSE:**

This department captures emergency operations related expenditures related to civil service and is managed by the Fire Chief.

**DEPARTMENTAL OBJECTIVES:**

- To allocate and track expenditures related to emergency operations preparedness.

DEPARTMENT NAME: EMERGENCY OPERATIONS  
DEPARTMENT NUMBER: 547

### EXPENSE SUMMARY

EXPENDITURE CATEGORY	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	0	0	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	0	0	12,750
CONTRACTUAL SERVICES	0	0	0	0	0	0	0	5,600
CAPITAL IMPROVEMENTS								0
<b>TOTAL EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,350</b>

### PERSONNEL

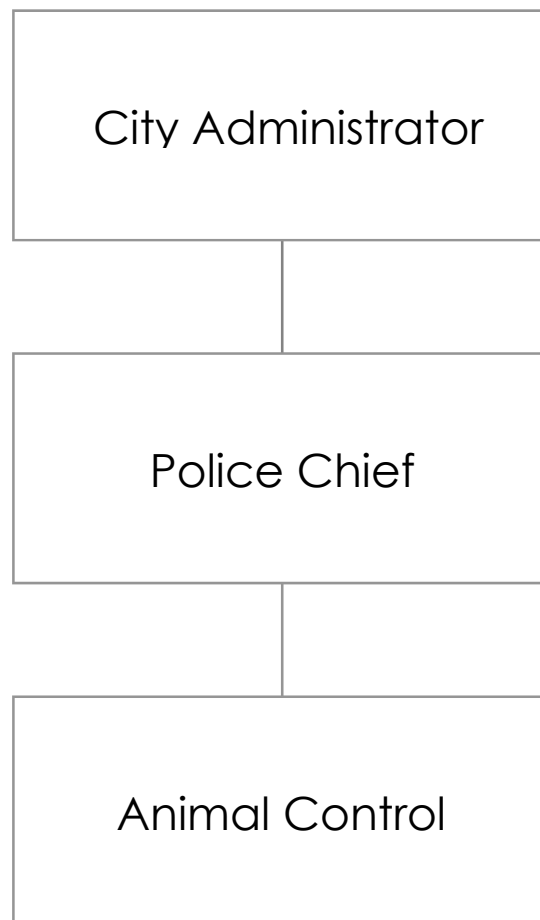
POSITION CLASSIFICATION	TOTAL
	-
<b>TOTAL FTE:</b>	<b>0</b>

**CITY OF ATHENS**  
**EMERGENCY OPERATIONS EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>SUPPLIES</u></b>						
547-6201	OFFICE SUPPLIES	0	0	0	0	500
547-6202	OPERATING SUPPLIES	0	0	0	0	500
547-6203	REPAIR/MAINT SUPPLIES	0	0	0	0	1,000
547-6204	SMALL TOOLS & EQUIPMENT	0	0	0	0	6,000
547-6205	POSTAGE	0	0	0	0	250
547-6206	SUBSCRIPTIONS,BOOKS,PERIODICALS	0	0	0	0	1,000
547-6208	COMPUTER SOFTWARE	0	0	0	0	3,500
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,750</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
547-6301	COMMUNICATION	0	0	0	0	1,000
547-6302	TRAVEL & TRAINING	0	0	0	0	1,000
547-6303	ADVERTISING	0	0	0	0	250
547-6304	PRINTING AND BINDING	0	0	0	0	250
547-6309	RENTALS	0	0	0	0	250
547-6310	CONTRACTUAL SERVICES	0	0	0	0	1,850
547-6312	PROFESSIONAL DUES	0	0	0	0	1,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,600</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,350</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	47,432	40,908	110,519	44,741	48,845	49,879	47,622	53,431
SUPPLIES	4,355	3,619	5,896	3,146	2,812	5,100	5,100	5,100
CONTRACTUAL SERVICES	31,631	53,296	206,257	52,810	63,348	66,840	67,750	67,275
CAPITAL IMPROVEMENTS								
<b>TOTAL EXPENSE</b>	<b>83,419</b>	<b>97,823</b>	<b>322,671</b>	<b>100,697</b>	<b>115,004</b>	<b>121,819</b>	<b>120,472</b>	<b>125,806</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Animal Control Officer	1
<b>TOTAL FTE:</b>	<b>1</b>



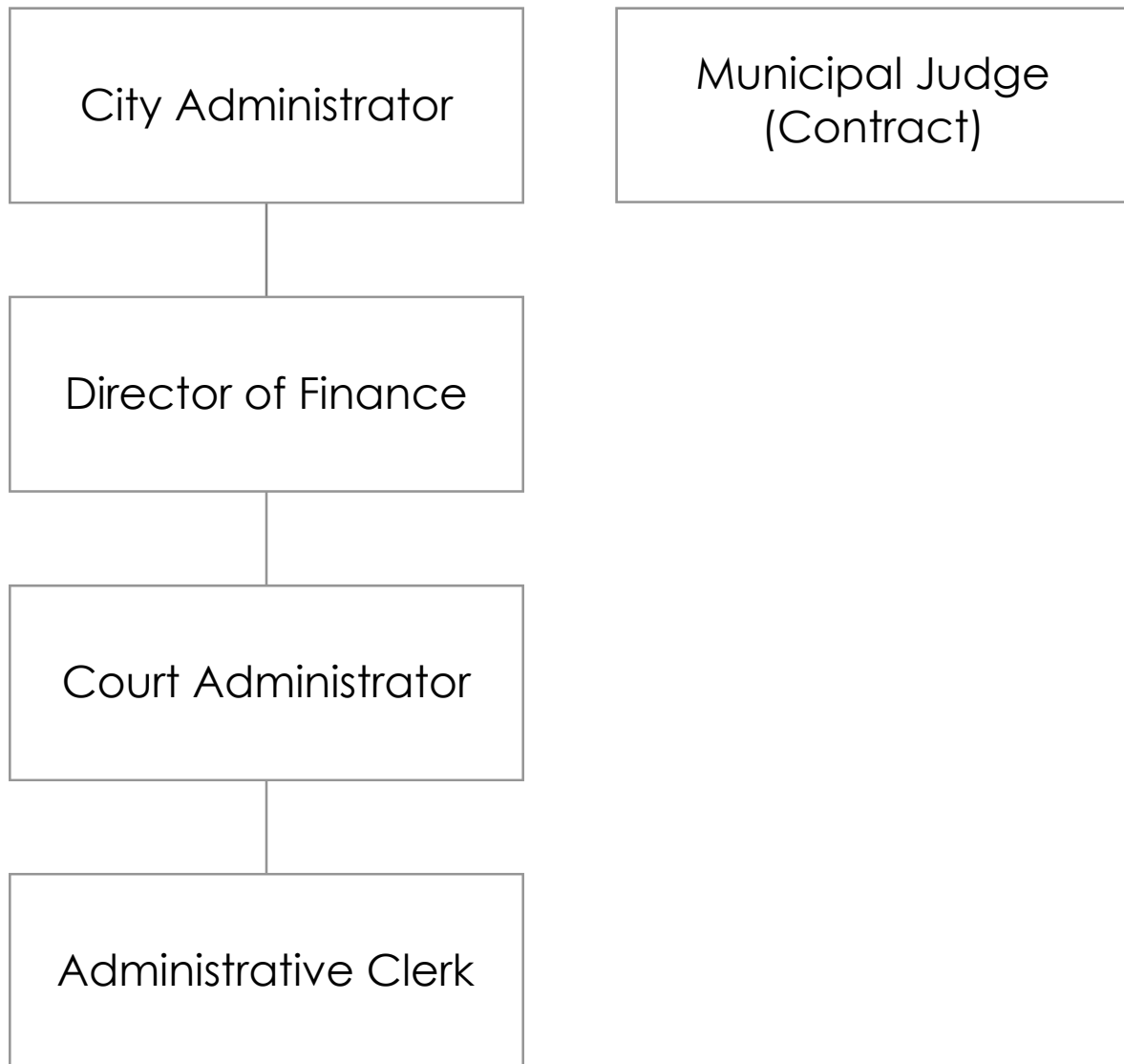
**CITY OF ATHENS**  
**ANIMAL CONTROL EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
549-6100	LONGEVITY	170	218	288	288	416
549-6101	SALARIES	28,948	29,808	30,652	30,730	35,414
549-6102	OVERTIME	0	53	500	500	0
549-6103	FICA	2,314	2,425	2,479	2,438	2,824
549-6104	GROUP INSURANCE	6,598	7,691	8,223	7,545	7,678
549-6105	RETIREMENT	5,980	6,962	5,664	5,570	5,807
549-6106	WORKERS COMPENSATION	732	767	1,114	202	202
549-6109	CERTIFICATE PAY	0	339	0	0	0
549-6110	VACATION BUY BACK	0	582	600	0	681
549-6113	HOLIDAY PREMIUM PAY	0	0	0	0	0
549-6117	SICK BUYBACK	0	0	360	349	409
<b>TOTAL PERSONNEL SERVICES</b>		<b>44,741</b>	<b>48,845</b>	<b>49,879</b>	<b>47,622</b>	<b>53,431</b>
<b><u>SUPPLIES</u></b>						
549-6201	OFFICE SUPPLIES	0	0	0	0	0
549-6202	OPERATING SUPPLIES	285	51	1,000	1,000	1,000
549-6203	REPAIR/MAINT SUPPLIES	945	189	1,300	1,300	1,300
549-6204	SMALL TOOLS & EQUIPMENT	0	0	500	500	500
549-6205	POSTAGE	0	0	0	0	0
549-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	0	0	0	0
549-6207	FUEL	1,915	2,572	2,300	2,300	2,300
549-6208	COMPUTER SOFTWARE	0	0	0	0	0
<b>TOTAL SUPPLIES</b>		<b>3,146</b>	<b>2,812</b>	<b>5,100</b>	<b>5,100</b>	<b>5,100</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
549-6300	PROFESSIONAL SERVICES	260	1,123	600	1,500	0
549-6301	COMMUNICATION	0	0	0	0	0
549-6302	TRAVEL & TRAINING	(118)	0	500	500	500
549-6303	ADVERTISING	0	0	0	10	0
549-6308	REPAIR & MAINTENANCE	0	0	300	300	300
549-6309	RENTALS	369	474	365	365	400
549-6310	CONTRACTUAL SERVICES	300	0	0	0	1,000
549-6312	PROFESSIONAL DUES	0	0	75	75	75
549-6313	AID TO OTH ORGANIZATIONS	52,000	61,750	65,000	65,000	65,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>52,810</b>	<b>63,348</b>	<b>66,840</b>	<b>67,750</b>	<b>67,275</b>
<b>TOTAL EXPENDITURES</b>		<b>100,697</b>	<b>115,004</b>	<b>121,819</b>	<b>120,472</b>	<b>125,806</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT	2019-20 BUDGET
PERSONNEL SERVICES	90,425	90,412	95,055	149,373	102,127	121,914	104,586	93,023
SUPPLIES	4,754	4,379	3,928	4,689	5,122	5,600	6,000	5,300
CONTRACTUAL SERVICES	11,184	12,561	15,498	9,722	10,494	14,700	17,400	40,800
CAPITAL IMPROVEMENTS								
<b>TOTAL EXPENSE</b>	<b>106,364</b>	<b>107,353</b>	<b>114,481</b>	<b>163,783</b>	<b>117,743</b>	<b>142,214</b>	<b>127,986</b>	<b>139,123</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Municipal Judge (Contract)	0.50
Court Administrator	1
Administrative Clerk (PT Split with City Secretary)	0.25
<b>TOTAL FTE:</b>	<b>1.75</b>

**CITY OF ATHENS  
MUNICIPAL COURT EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
550-6100	LONGEVITY	1,508	738	768	384	187
550-6101	SALARIES	79,434	43,097	44,273	45,454	41,887
550-6102	OVERTIME	197	1,407	900	602	0
550-6103	FICA	7,601	5,636	6,932	5,943	5,286
550-6104	GROUP INSURANCE	12,248	12,417	8,298	6,333	7,729
550-6105	RETIREMENT	17,143	11,373	15,840	13,579	10,868
550-6106	WORKERS COMPENSATION	156	147	224	60	37
550-6109	CERTIFICATE PAY	0	492	0	0	0
550-6110	VACATION BUY BACK	2,511	820	851	0	643
550-6111	ACCRUED VACATION PAYOUT	2,575	0	0	0	0
550-6117	SICK BUYBACK	0	0	511	527	386
550-6120	SALARIES (PARTTIME)	26,000	26,000	43,316	31,704	26,000
<b>TOTAL PERSONNEL SERVICES</b>		<b>149,373</b>	<b>102,127</b>	<b>121,914</b>	<b>104,586</b>	<b>93,023</b>
<b><u>SUPPLIES</u></b>						
550-6201	OFFICE SUPPLIES	1,696	1,765	1,500	1,500	1,500
550-6202	OPERATING SUPPLIES	0	0	0	100	100
550-6203	REPAIR/MAINT SUPPLIES	8	0	0	0	0
550-6204	SMALL TOOLS & EQUIPMENT	0	106	1,700	1,700	500
550-6205	POSTAGE	2,735	3,112	2,000	2,500	3,000
550-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	50	139	200	200	200
550-6208	COMPUTER SOFTWARE	200	0	200	0	0
<b>TOTAL SUPPLIES</b>		<b>4,689</b>	<b>5,122</b>	<b>5,600</b>	<b>6,000</b>	<b>5,300</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
550-6300	PROFESSIONAL SERVICES	78	230	500	500	27,500
550-6301	COMMUNICATION	1,105	933	1,500	1,200	0
550-6302	TRAVEL & TRAINING	832	982	2,000	2,000	2,000
550-6308	REPAIR & MAINTENANCE	6,953	5,517	7,500	7,500	500
550-6309	RENTALS	519	2,088	0	0	0
550-6310	CONTRACTUAL SERVICES	100	594	2,800	5,900	3,000
550-6312	PROFESSIONAL DUES	120	150	300	300	300
550-6318	COMPUTER/SOFTWARE MAINTENANCE	0	0	0	0	7,500
550-6399	MISCELLANEOUS	14	0	100	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>9,722</b>	<b>10,494</b>	<b>14,700</b>	<b>17,400</b>	<b>40,800</b>
<b>TOTAL EXPENDITURES</b>		<b>163,783</b>	<b>117,743</b>	<b>142,214</b>	<b>127,986</b>	<b>139,123</b>

\*INCLUDES AMENDMENTS.

## **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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	2,531,597	2,635,090	2,795,335	2,585,374	2,812,357	3,066,903	2,939,206	3,313,111
SUPPLIES	112,945	155,028	111,337	105,991	110,327	123,250	121,190	124,250
CONTRACTUAL SERVICES	115,422	103,695	111,760	97,627	102,556	138,450	133,179	135,350
CAPITAL IMPROVEMENTS	40,025	160,888	185,431	294,895				
OPERATING TRANSFERS	5,980					25,200	25,200	
<b>TOTAL EXPENSE</b>	<b>2,805,969</b>	<b>3,054,700</b>	<b>3,203,863</b>	<b>3,083,888</b>	<b>3,025,240</b>	<b>3,353,803</b>	<b>3,218,775</b>	<b>3,572,711</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Police Chief	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
<b>TOTAL FTE:</b>	<b>40</b>

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	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
551-6100	LONGEVITY	2,078	2,126	2,160	2,250	2,406
551-6101	SALARIES	188,999	188,999	196,384	205,555	200,623
551-6103	FICA	14,885	15,691	15,896	16,528	16,293
551-6104	GROUP INSURANCE	13,198	16,264	17,149	15,628	15,859
551-6105	RETIREMENT	40,900	45,166	36,322	37,765	33,495
551-6106	WORKERS COMPENSATION	3,566	0	5,234	933	2,192
551-6109	CERTIFICATE PAY	3,621	3,621	2,160	2,100	2,160
551-6110	VACATION BUY BACK	3,635	5,597	3,803	3,855	3,855
551-6113	HOLIDAY PREMIUM PAY	510	507	1,000	0	500
551-6117	SICK BUYBACK	0	0	2,282	2,282	2,830
<b>TOTAL PERSONNEL SERVICES</b>		<b>271,392</b>	<b>277,972</b>	<b>282,390</b>	<b>286,895</b>	<b>280,213</b>
<b><u>SUPPLIES</u></b>						
551-6201	OFFICE SUPPLIES	0	0	0	0	0
551-6202	OPERATING SUPPLIES	981	576	1,500	500	1,500
551-6203	REPAIR/MAINT SUPPLIES	555	1,532	1,000	500	1,000
551-6204	SMALL TOOLS & EQUIPMENT	711	982	1,000	500	1,000
551-6205	POSTAGE	0	0	0	0	0
551-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	875	1,314	1,000	1,000	1,000
551-6207	FUEL	1,341	1,752	1,800	1,800	1,800
551-6208	COMPUTER SOFTWARE	97	1,129	500	400	500
<b>TOTAL SUPPLIES</b>		<b>4,559</b>	<b>7,285</b>	<b>6,800</b>	<b>4,700</b>	<b>6,800</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
551-6300	PROFESSIONAL SERVICES	600	472	1,000	0	0
551-6301	COMMUNICATION	1,420	793	1,800	1,800	1,800
551-6302	TRAVEL & TRAINING	2,817	4,047	4,000	2,500	3,000
551-6308	REPAIR/MAINTENANCE	4,601	700	1,000	500	1,000
551-6309	RENTALS	421	0	0	0	0
551-6310	CONTRACTUAL SERVICES	0	0	0	400	1,000
551-6312	PROFESSIONAL DUES	1,525	625	1,550	1,550	1,550
551-6399	MISCELLANEOUS	0	0	0	195	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>11,384</b>	<b>6,637</b>	<b>9,350</b>	<b>6,945</b>	<b>8,350</b>
<b>TOTAL EXPENDITURES</b>		<b>287,336</b>	<b>291,893</b>	<b>298,540</b>	<b>298,540</b>	<b>295,363</b>

\*INCLUDES AMENDMENTS.



**CITY OF ATHENS**  
**POLICE INVESTIGATION EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
552-6100	LONGEVITY	2,204	2,360	2,640	2,764	3,351
552-6101	SALARIES	272,712	272,250	319,186	310,124	350,503
552-6101	RECRUITMENT BONUS	0	0	1,500	0	1,500
552-6102	OVERTIME	5,229	4,481	6,000	7,000	5,000
552-6103	FICA	21,945	22,999	27,197	26,131	29,245
552-6104	GROUP INSURANCE	40,022	40,725	50,102	40,891	44,960
552-6105	RETIREMENT	60,549	67,824	62,145	59,708	60,124
552-6106	WORKERS COMPENSATION	6,953	0	8,956	2,798	3,832
552-6108	STEP UP PAY	192	132	750	500	500
552-6109	CERTIFICATE PAY	3,120	5,351	3,840	3,900	4,860
552-6110	VACATION BUY BACK	1,916	1,792	2,500	1,400	987
552-6111	ACCRUED VACATION PAYOUT	0	0	0	0	0
552-6112	ACCRUED SICK LEAVE PAYOUT	0	0	0	0	0
552-6113	HOLIDAY PREMIUM PAY	540	1,843	1,000	1,000	1,000
552-6114	ACCRUED COMP TIME PAYOUT	0	0	0	0	0
552-6116	ASSIGNMENT PAY	8,850	13,375	14,400	13,500	13,500
552-6117	SICK BUYBACK	0	0	3,704	1,393	1,088
<b>TOTAL PERSONNEL SERVICES</b>		<b>424,232</b>	<b>433,131</b>	<b>503,920</b>	<b>471,110</b>	<b>520,449</b>
<b><u>SUPPLIES</u></b>						
552-6202	OPERATING SUPPLIES	1,418	1,467	2,500	2,500	2,500
552-6203	REPAIR/MAINT SUPPLIES	1,918	3,223	2,750	2,750	2,750
552-6204	SMALL TOOLS & EQUIPMENT	4,221	5,451	5,000	5,000	5,000
552-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	300	300	300	300
552-6207	FUEL	3,563	3,892	5,500	5,500	5,500
552-6208	COMPUTER SOFTWARE	0	0	0	0	0
<b>TOTAL SUPPLIES</b>		<b>11,120</b>	<b>14,333</b>	<b>16,050</b>	<b>16,050</b>	<b>16,050</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
552-6300	PROFESSIONAL SERVICES	(981)	952	2,000	2,000	0
552-6301	COMMUNICATION	1,465	1,419	2,850	2,850	2,850
552-6302	TRAVEL & TRAINING	5,246	6,006	5,000	5,000	5,000
552-6308	REPAIR & MAINTENANCE	222	1,226	1,200	1,200	1,200
552-6310	CONTRACTUAL SERVICES	1,874	1,276	5,000	5,000	6,000
552-6312	PROFESSIONAL DUES	0	0	100	100	100
552-6399	MISCELLANEOUS	0	0	0	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>7,826</b>	<b>10,880</b>	<b>16,150</b>	<b>16,150</b>	<b>15,150</b>
<b><u>CAPITAL OUTLAY</u></b>						
552-6506	VEHICLES	20,467	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>20,467</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>463,644</b>	<b>458,343</b>	<b>536,120</b>	<b>503,310</b>	<b>551,649</b>

\*INCLUDES AMENDMENTS.

**CITY OF ATHENS  
POLICE PATROL EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
553-6100	LONGEVITY	7,678	7,534	8,208	8,012	9,805
553-6101	SALARIES	875,525	968,966	1,074,413	1,002,652	1,251,478
553-6101	RECRUITMENT BONUS	0	0	6,000	3,000	16,500
553-6102	OVERTIME	52,784	43,274	39,500	75,000	60,000
553-6103	FICA	72,570	84,558	92,669	90,878	108,170
553-6104	GROUP INSURANCE	108,177	142,194	173,415	129,959	166,737
553-6105	RETIREMENT	206,744	251,329	215,764	207,654	222,386
553-6106	WORKERS COMPENSATION	24,213	33,583	30,514	12,957	13,679
553-6108	STEP UP PAY	643	859	1,688	1,056	1,000
553-6109	CERTIFICATE PAY	9,015	15,289	9,600	8,300	9,810
553-6110	VACATION BUY BACK	4,017	644	5,000	2,019	3,000
553-6111	ACCRUED VACATION PAYOUT	1,881	5,702	0	3,364	0
553-6112	ACCRUED SICK LEAVE PAYOUT	5,459	25,657	0	18,297	0
553-6113	HOLIDAY PREMIUM PAY	43,937	41,172	50,000	50,000	35,000
553-6114	ACCRUED COMP TIME PAYOUT	56	8,592	0	2,297	0
553-6116	ASSIGNMENT PAY	4,550	4,625	4,800	3,900	6,000
553-6117	SICK BUYBACK	0	0	12,145	10,055	11,000
553-6118	NIGHT SHIFT PAY	0	0	0	0	10,400
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,417,248</b>	<b>1,633,979</b>	<b>1,723,716</b>	<b>1,629,402</b>	<b>1,924,966</b>
<b><u>SUPPLIES</u></b>						
553-6201	OFFICE SUPPLIES	0	0	0	0	0
553-6202	OPERATING SUPPLIES	25,029	13,107	20,000	20,000	20,000
553-6203	REPAIR/MAINT SUPPLIES	13,840	8,436	12,500	12,500	12,500
553-6204	SMALL TOOLS & EQUIPMENT	6,870	17,458	9,500	9,500	9,500
553-6206	SUBSCRIPTIONS, BOOKS, PERIODICAL	0	950	950	950	950
553-6207	FUEL	27,126	32,897	36,000	36,000	36,000
<b>TOTAL SUPPLIES</b>		<b>72,866</b>	<b>72,848</b>	<b>78,950</b>	<b>78,950</b>	<b>78,950</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
553-6301	COMMUNICATION	4,325	4,779	5,400	5,400	5,400
553-6302	TRAVEL & TRAINING	10,168	3,180	9,000	9,000	9,000
553-6304	PRINTING & BINDING	0	0	0	0	0
553-6308	REPAIR & MAINTENANCE	10,910	6,845	15,150	15,150	15,150
553-6309	RENTALS	0	268	0	134	300
553-6310	CONTRACTUAL SERVICES	52	159	500	500	500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>25,455</b>	<b>15,229</b>	<b>30,050</b>	<b>30,184</b>	<b>30,350</b>
<b><u>CAPITAL OUTLAY</u></b>						
553-6504	MACHINERY & EQUIPMENT	0	0	0	0	0
553-6506	VEHICLES	223,257	0	0	0	0
553-6508	COMPUTER EQUIPMENT	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>223,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OPERATING TRANSFERS</u></b>						
553-6653	OPERATING TRANSFERS FUND 53	0	0	25,200	25,200	0
<b>TOTAL OPERATING TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>25,200</b>	<b>25,200</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>1,738,826</b>	<b>1,722,056</b>	<b>1,857,916</b>	<b>1,763,736</b>	<b>2,034,266</b>

\*INCLUDES AMENDMENTS.

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

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
554-6100	LONGEVITY	4,246	3,102	3,456	3,614	3,296
554-6101	SALARIES	296,753	281,337	348,383	339,851	375,606
554-6102	OVERTIME	12,898	13,520	12,500	30,555	20,000
554-6103	FICA	24,517	23,616	29,387	29,959	32,044
554-6104	GROUP INSURANCE	46,100	59,995	72,673	61,055	69,660
554-6105	RETIREMENT	67,774	71,113	67,149	68,455	65,879
554-6106	WORKERS COMPENSATION	471	814	3,517	707	1,021
554-6108	STEP UP PAY	33	0	150	0	0
554-6109	CERTIFICATE PAY	3,596	4,189	3,600	3,340	3,240
554-6110	VACATION BUY BACK	259	1,999	2,500	1,746	1,098
554-6111	ACCRUED VACATION PAYOUT	6,099	486	0	0	0
554-6112	ACCRUED SICK LEAVE PAYOUT	0	0	0	0	0
554-6113	HOLIDAY PREMIUM PAY	9,266	7,073	9,820	9,820	7,500
554-6114	ACCRUED COMP TIME PAY	489	30	0	0	0
554-6117	SICK BUYBACK	0	0	3,741	2,694	2,938
554-6118	NIGHT SHIFT PAY	0	0	0	0	5,200
<b>TOTAL PERSONNEL SERVICES</b>		<b>472,502</b>	<b>467,275</b>	<b>556,877</b>	<b>551,799</b>	<b>587,483</b>
<b><u>SUPPLIES</u></b>						
554-6201	OFFICE SUPPLIES	8,917	7,512	8,000	8,000	9,000
554-6202	OPERATING SUPPLIES	2,738	2,183	4,000	4,000	4,000
554-6203	REPAIR/MAINT SUPPLIES	151	229	750	750	750
554-6204	SMALL TOOLS & EQUIPMENT	4,017	4,330	7,000	7,000	7,000
554-6205	POSTAGE	741	1,117	1,400	1,400	1,400
554-6206	SUBSCRIPTIONS,BOOKS,PERIODICAL	0	490	300	300	300
554-6207	FUEL	0	0	0	40	0
554-6208	COMPUTER SOFTWARE	880	0	0	0	0
<b>TOTAL SUPPLIES</b>		<b>17,445</b>	<b>15,861</b>	<b>21,450</b>	<b>21,490</b>	<b>22,450</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
554-6300	PROFESSIONAL SERVICE	410	0	1,000	1,000	0
554-6301	COMMUNICATION	4,674	7,862	6,200	6,200	800
554-6302	TRAVEL & TRAINING	2,571	4,462	4,000	4,000	5,000
554-6303	ADVERTISING	36	0	0	0	0
554-6304	PRINTING & BINDING	1,113	1,044	1,500	1,500	1,500
554-6305	ELECTRICITY	2,756	3,894	0	0	0
554-6308	REPAIR & MAINTENANCE	23,432	33,919	45,000	45,000	49,000
554-6309	RENTALS	369	358	0	0	0
554-6310	CONTRACTUAL SERVICES	17,493	16,525	25,000	22,000	25,000
554-6312	PROFESSIONAL DUES	108	0	200	200	200
554-6399	MISCELLANEOUS	0	1,746	0	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>52,962</b>	<b>69,810</b>	<b>82,900</b>	<b>79,900</b>	<b>81,500</b>
<b><u>CAPITAL OUTLAY</u></b>						
554-6504	MACHINERY & EQUIPMENT	40,111	0	0	0	0
554-6508	COMPUTER EQUIPMENT	11,060	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>51,172</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>594,081</b>	<b>552,946</b>	<b>661,227</b>	<b>653,189</b>	<b>691,433</b>

\*INCLUDES AMENDMENTS.

## NON-DEPARTMENTAL (555)

No Staff–Managed by  
Finance Dept

DEPARTMENT NAME: NON-DEPARTMENTAL  
DEPARTMENT NUMBER: 555

### EXPENSE SUMMARY

EXPENDITURE CATEGORY	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT	2019-20 BUDGET
PERSONNEL SERVICES				1,000	204	24,085	14,500	
SUPPLIES	6107	2,266	558	10,997	244			
CONTRACTUAL SERVICES	158,194	186,452	270,229	366,041	423,564	302,504	311,654	301,630
LONG-TERM DEBT				(3,943)				
CAPITAL IMPROVEMENTS			6,899					
OPERATING TRANSFERS				9,028	200,000	100,000	100,000	392,868
RESERVES								
BAD DEBT EXPENSE			63,778	488,254	(2,140)			
UNCLASSIFIED					(154,270)			
<b>TOTAL EXPENSE</b>	<b>164,301</b>	<b>188,718</b>	<b>341,464</b>	<b>871,377</b>	<b>467,603</b>	<b>426,589</b>	<b>426,154</b>	<b>694,498</b>

### PERSONNEL

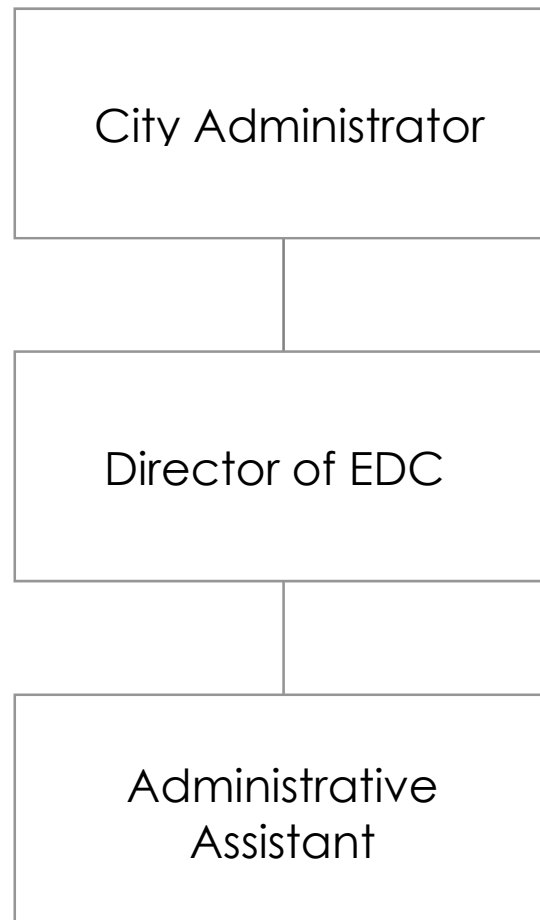
POSITION CLASSIFICATION	TOTAL
None	-
<b>TOTAL FTE:</b>	<b>-</b>

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

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
555-6104	RETIREE INSURANCE	0	0	24,085	14,500	0
555-6106	INSURANCE	1,000	204	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,000</b>	<b>204</b>	<b>24,085</b>	<b>14,500</b>	<b>0</b>
<b><u>SUPPLIES</u></b>						
555-6201	OFFICE SUPPLIES	1,011	244	0	0	0
555-6204	SMALL TOOLS AND EQUIPMENT	0	0	0	0	0
555-6206	SUBSCRIPTIONS, BOOKS, PERIOD.	156	0	0	0	0
555-6208	COMPUTER SOFTWARE	9,830	0	0	0	0
<b>TOTAL SUPPLIES</b>		<b>10,997</b>	<b>244</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
555-6300	PROFESSIONAL SERVICES	126,352	106,609	102,400	105,000	108,500
555-6301	COMMUNICATIONS	16,183	15,554	15,600	15,600	15,600
555-6309	RENTALS	15,514	3,294	3,600	3,600	3,600
555-6310	CONTRACTUAL SERVICES	67,655	66,917	38,000	50,000	27,000
555-6311	OTHER PROFESSIONAL SERVICES	4,214	1,600	0	0	0
555-6313	AID TO OTHER ORGANIZATIONS	43,295	38,746	24,000	24,000	28,930
555-6314	INSURANCE	88,355	106,399	113,904	108,454	115,000
555-6317	SERVICE CHARGES	0	3,187	5,000	5,000	3,000
555-6399	MISCELLANEOUS	4,473	81,257	0	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>366,041</b>	<b>423,564</b>	<b>302,504</b>	<b>311,654</b>	<b>301,630</b>
<b><u>MISCELLANEOUS OTHER</u></b>						
555-6476	BOND ISSUANCE COSTS	(3,943)	0	0	0	0
555-6502	BUILDINGS	0	0	0	0	0
555-6610	OPERATING TRANSFER10	9,028	0	0	0	0
555-6614	OPERATING TRANSFER14	0	200,000	100,000	100,000	155,000
555-6635	OPERATING TRANSFER35	0	0	0	0	237,868
555-6810	BAD DEBTS EXPENSE	488,254	(2,140)	0	0	0
555-6999	EXPENSE REIMB FROM OTHER FUNDS	0	(154,270)	0	0	0
<b>TOTAL OTHER</b>		<b>493,339</b>	<b>43,590</b>	<b>100,000</b>	<b>100,000</b>	<b>392,868</b>
<b>TOTAL EXPENDITURES</b>		<b>871,377</b>	<b>467,603</b>	<b>426,589</b>	<b>426,154</b>	<b>694,498</b>

\*INCLUDES AMENDMENTS.

ATHENS ECONOMIC DEVELOPMENT  
PAYROLL DEPARTMENT (595)



## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**DEPARTMENT:** Athens Economic Development Payroll Department

**DEPARTMENT PURPOSE:**

To capture payroll and benefit expenditures related to employment of Athens Economic Development Corporation staff. Expenditures occurred in this department will be reimbursed by the Athens Economic Development Corporation 100%.

**DEPARTMENTAL OBJECTIVES:**

- AEDC employees are City of Athens employees as of Fiscal Year 2019. As such payroll related expenditures will be captured in this department.
- Operational expenditures pertaining to the Athens Economic Development Corporation will be maintained separately by the AEDC and related budget can be found in the "Appendix" section of the City's budget book.



DEPARTMENT NAME: ATHENS ECONOMIC DEVELOPMENT PAYROLL  
DEPARTMENT NUMBER: 595

### EXPENSE SUMMARY

EXPENDITURE CATEGORY	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES								170,652
SUPPLIES								
CONTRACTUAL SERVICES								
CAPITAL IMPROVEMENTS								
<b>TOTAL EXPENSE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>170,652</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Director of EDC	1
Administrative Assistant	1
<b>TOTAL FTE:</b>	<b>2</b>

**CITY OF ATHENS**  
**ATHENS ECONOMIC DEVELOPMENT PAYROLL EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>PERSONNEL SERVICES</u></b>					
595-6100	LONGEVITY	0	0	0	0	468
595-6101	SALARIES	0	0	0	0	117,786
595-6103	FICA	0	0	0	0	9,608
595-6104	GROUP INSURANCE	0	0	0	0	15,639
595-6105	RETIREMENT	0	0	0	0	19,752
595-6106	WORKERS COMPENSATION	0	0	0	0	63
595-6110	VACATION BUY BACK	0	0	0	0	2,335
595-6117	SICK BUYBACK	0	0	0	0	1,401
595-6141	CAR ALLOWANCE	0	0	0	0	3,600
	<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>170,652</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>170,652</b>

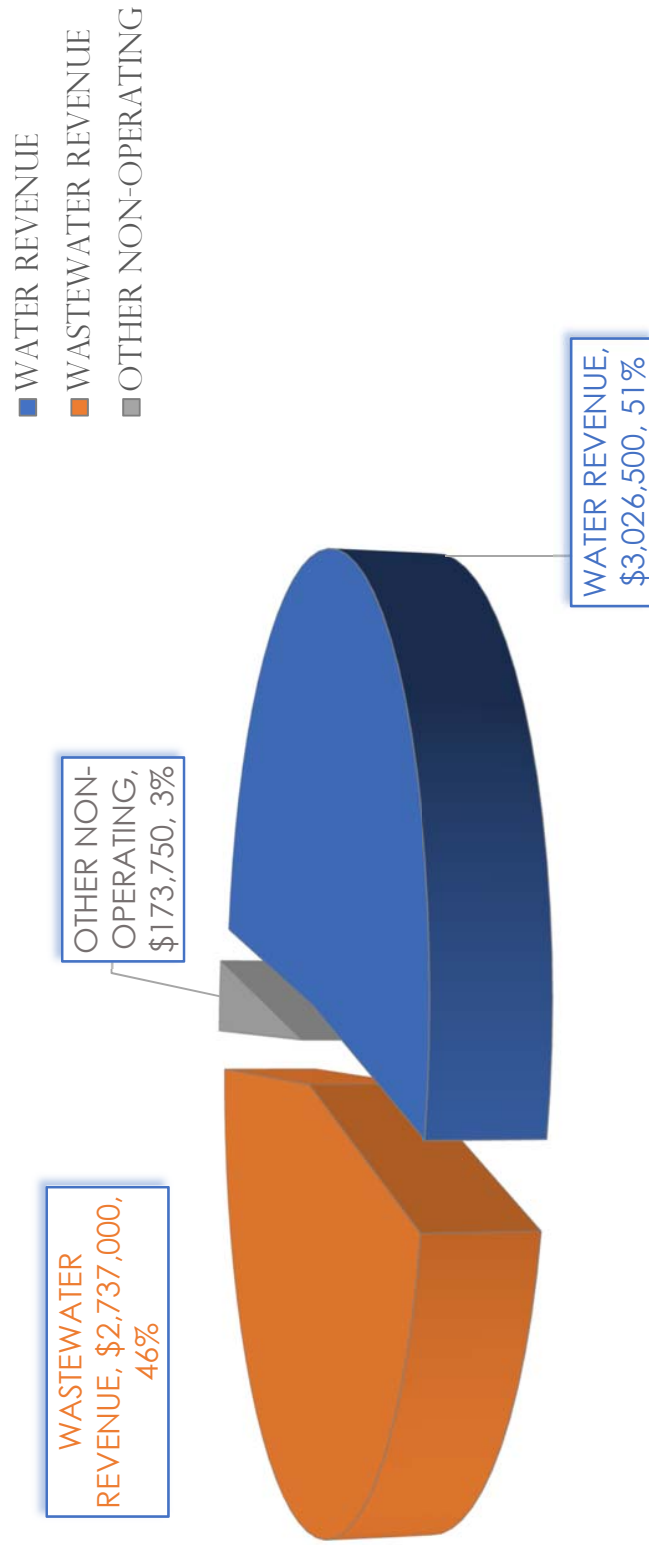
\*INCLUDES AMENDMENTS.

## **UTILITY FUND**

The 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**

## UTILITY FUND REVENUES 2019 - 2020 BUDGET



**CITY OF ATHENS  
UTILITY FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>OPERATING INCOME</u></b>					
4461	WATER INCOME	2,756,812	2,989,199	2,943,695	2,940,000
4462	WATER TAP FEES	23,773	18,795	17,000	15,000
4463	WASTEWATER SERVICES	2,515,667	2,672,327	2,670,040	2,680,000
4468	BULK WATER SALES	10,411	8,023	10,000	10,000
4469	INSPECTION FEE	22,891	20,838	20,000	20,000
4469.1	TURN ON FEE/VACATION	390	476	425	500
4469.2	RECONNECT FEE	48,000	41,200	45,000	40,000
4471	SYSTEM FEES	1,210	1,390	980	1,000
4472	WASTEWATER TAP FEE	9,835	11,487	7,000	7,000
4475	DISPOSAL FEES/PERMITS	46,012	44,326	45,000	50,000
4499.1	RETURNED CK FEES	1,275	1,000	1,000	750
<b>TOTAL OPERATING INCOME</b>		<b>5,436,276</b>	<b>5,809,061</b>	<b>5,760,140</b>	<b>5,764,250</b>
<b><u>INTERGOVERNMENTAL RECEIPTS</u></b>					
4533	OPERATING TRANSFERS FUND 33	0	355,643	0	0
4552	OPERATING TRANSFERS FUND 52	0	0	0	0
4631	AMWA CONTRACT FEES	0	0	0	0
4632	AMWA CONTRACT REVENUE	200,000	200,000	0	0
<b>TOTAL INTERGOVERNMENTAL RECEIPTS</b>		<b>200,000</b>	<b>555,643</b>	<b>0</b>	<b>0</b>
<b><u>REIMBURSING REVENUE</u></b>					
4710	WORKERS COMPENSATION REIM.	0	0	0	0
4711	OTHER INSURANCE REIMBURSEMENT	13,410	932	0	0
<b>TOTAL REIMBURSING REVENUE</b>		<b>13,410</b>	<b>932</b>	<b>0</b>	<b>0</b>
<b><u>OTHER NON-OPERATING REVENUE</u></b>					
4801	INTEREST EARNED	12,660	31,197	45,000	40,000
4802	DISCOUNTS EARNED	538	444	400	500
4803	PENALTY RECEIPTS	95,087	101,734	92,000	90,000
4815	NECHES COMPOST FACILITY SALES	19,965	17,688	20,301	17,500
4821	AUCTION PROCEEDS	0	0	0	15,000
4822	OTHER INSURANCE REIMBURSEMENTS	0	415	0	0
4830	COMMERCIAL NO PICK UP FEE	12,618	13,842	13,000	0
4850	GARBAGE COLLECTION REVENUE	0	1,581,750	0	0
4898	CASH OVER/SHORT	(16)	0	0	0
4899	MISCELLANEOUS REVENUE	88,753	11,175	5,000	10,000
<b>TOTAL NON-OPERATING REVENUE</b>		<b>229,605</b>	<b>1,758,245</b>	<b>175,701</b>	<b>173,000</b>
<b><u>OTHER FINANCING SOURCES</u></b>					
4900	CAPITAL CONTRIBUTION	0	421,530	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>0</b>	<b>421,530</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL REVENUES</b>		<b>5,879,291</b>	<b>8,545,412</b>	<b>5,935,841</b>	<b>5,937,250</b>

## WATER, SEWER & GARBAGE RATES EFFECTIVE 10/1/2019

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	\$3.34

## **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	\$6.26

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 \$51.30.

## **BULK WATER RATES**

Bulk water can be purchased from the City at a rate of \$9.59 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	
<b>1 Pick Up per Week</b>	\$14.20
<b>1 Additional Cart</b>	\$1.00

### **COMMERCIAL RATES**

#### **COMMERCIAL HANDLOAD CART**

Monthly Charge	
<b>1 Pick Up per Week</b>	\$24.32
<b>2 Pick Ups per Week</b>	\$39.09
<b>Additional 95 Gallon Cart (Max 4 Carts Per Address)</b>	\$4.00 per Cart

### **COMPACTORS**

Size	Rental	Haul Rate
<b>30 Yard Compactor</b>	Negotiable	\$686.39
<b>40 Yard Compactor</b>	Negotiable	\$706.62

## VENTIPACK COMPACTORS

Size	Rental	Extra Lift
<b>2 Yard</b>	\$127.11	\$50.00
<b>6 Yard</b>	\$405.84	\$134.29

## COMMERCIAL CONTAINER MATRIX

Size	1X	2X	3X	4X	5X	Extra
<b>2 Yard</b>	\$64.06	\$107.29	\$159.47	\$205.69	\$248.90	\$24.33
<b>3 Yard</b>	\$80.48	\$141.57	\$213.13	\$248.90	\$330.89	\$36.50
<b>4 Yard</b>	\$98.36	\$163.93	\$250.40	\$330.89	\$400.96	\$48.69
<b>6 Yard</b>	\$125.22	\$186.31	\$277.21	\$357.72	\$445.67	\$54.79
<b>8 Yard</b>	\$152.01	\$262.28	\$366.67	\$490.39	\$608.13	\$60.85

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

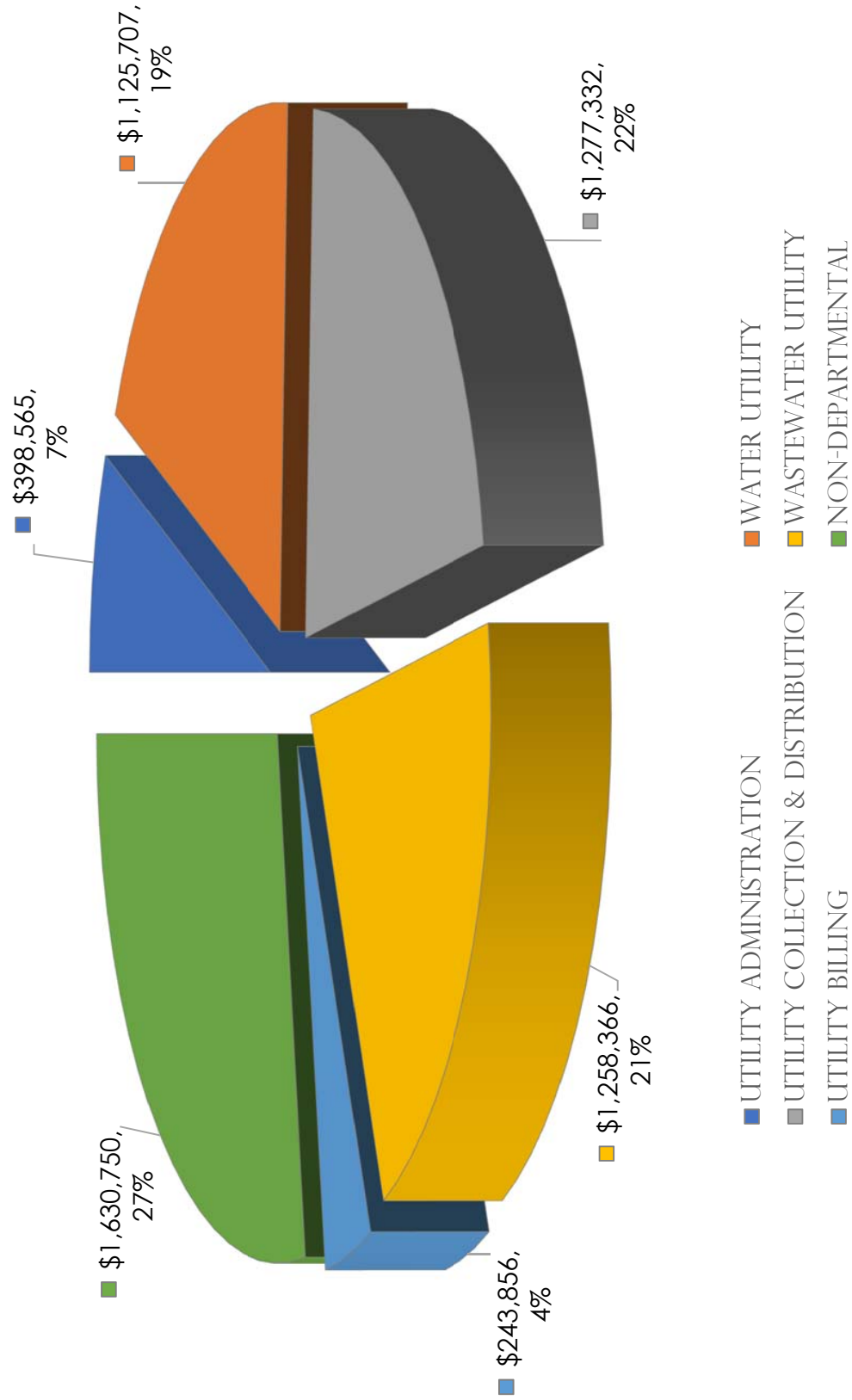
## INDUSTRIAL CONTAINER MATRIX - OPEN TOPS

Size	Rental	Haul
<b>20 Yard</b>	\$68.15	\$440.17
<b>30 Yard</b>	\$99.89	\$518.54
<b>40 Yard</b>	\$111.65	\$599.79

# **UTILITY FUND**

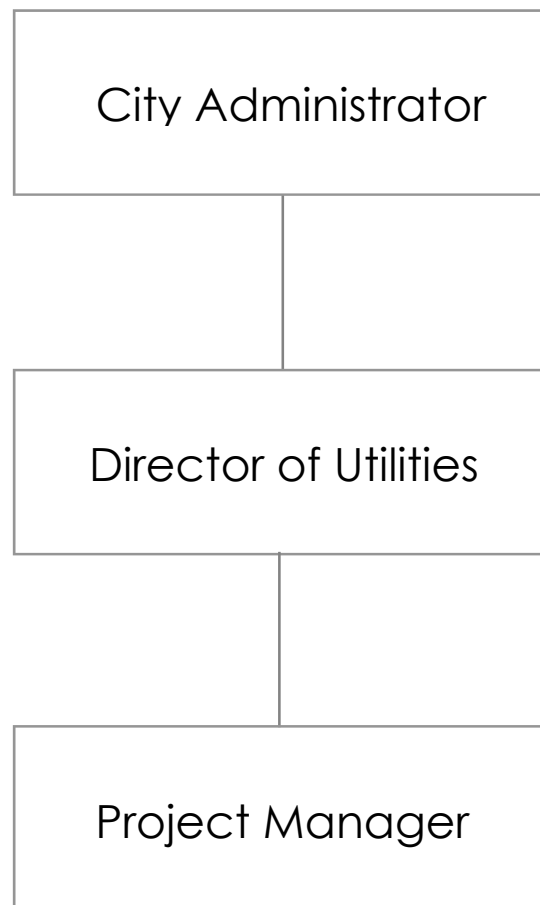
## **DEPARTMENTAL EXPENDITURES**

## UTILITY FUND EXPENSE BY DEPT 2019 - 2020 BUDGET



# 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 conditioned 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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	255,771	247,564	209,578	146,414	200,100	110,872	105,586	192,795
SUPPLIES	10,635	5,638	14,267	5,881	10,581	11,990	9,700	11,770
CONTRACTUAL SERVICES	6,607	52,171	113,868	99,860	119,300	57,150	29,494	194,000
CAPITAL IMPROVEMENTS				3,344			10,394	
RESERVES	3,696	3,696	3,696	3,696	3,696			
<b>TOTAL EXPENSE</b>	<b>276,708</b>	<b>309,068</b>	<b>341,408</b>	<b>259,195</b>	<b>333,677</b>	<b>180,012</b>	<b>155,174</b>	<b>398,565</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Director of Utilities	1
Project Manager	1
<b>TOTAL FTE:</b>	<b>2</b>

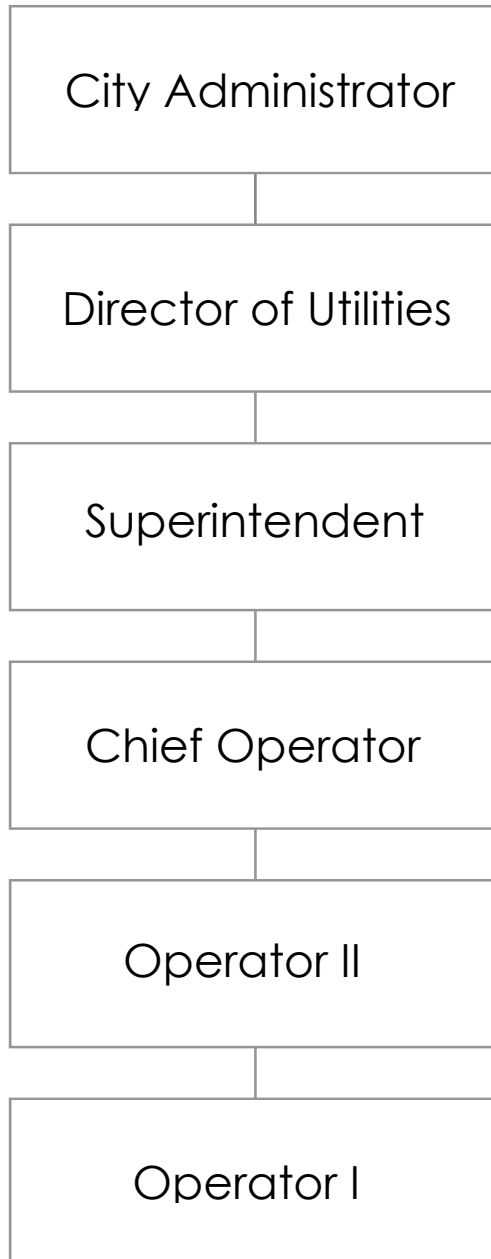
**CITY OF ATHENS**  
**UTILITY ADMINISTRATION EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
561-6100 LONGEVITY		12	38	48	44	278
561-6101 SALARIES		98,086	138,958	75,644	76,339	134,286
561-6102 OVERTIME		0	0	0	0	0
561-6103 FICA		8,205	10,966	6,108	5,981	10,977
561-6104 GROUP INSURANCE		8,468	14,657	8,464	7,725	15,682
561-6105 RETIREMENT		22,282	28,586	13,955	13,666	22,568
561-6106 WORKERS COMPENSATION		424	326	2,507	30	72
561-6107 UNEMPLOYMENT		0	0	0	0	0
561-6108 STEP UP PAY		0	0	0	0	0
561-6109 CERTIFICATE PAY		0	0	1,080	1,080	2,160
561-6110 VACATION BUY BACK		0	0	1,466	0	1,532
561-6111 ACCRUED VACATION PAYOUT		3,391	0	0	0	0
561-6114 ACCRUED COMP TIME PAYOUT		0	0	0	0	0
561-6117 SICK BUYBACK		0	0	880	0	919
561-6120 SALARIES (PART TIME)		0	0	0	0	0
561-6141 CAR ALLOWANCE		2,125	3,000	0	0	3,600
561-6142 MOVING ALLOWANCE		3,000	3,000	0	0	0
561-6143 CELL PHONE ALLOWANCE		420	570	720	720	720
<b>TOTAL PERSONNEL SERVICES</b>		<b>146,414</b>	<b>200,100</b>	<b>110,872</b>	<b>105,586</b>	<b>192,795</b>
<b><u>SUPPLIES</u></b>						
561-6201 OFFICE SUPPLIES		563	1,675	1,610	1,000	1,500
561-6202 OPERATING SUPPLIES		502	36	240	100	200
561-6203 REPAIR/MAINT SUPPLIES		536	70	300	100	300
561-6204 SMALL TOOLS & EQUIPMENT		2,342	942	670	300	600
561-6205 POSTAGE		127	156	7,000	7,000	7,000
561-6206 SUBSCRIPTIONS, BOOKS, PERIODICAL		0	0	0	0	0
561-6207 FUEL		1,329	237	0	0	0
561-6208 COMPUTER SOFTWARE		482	7,465	2,170	1,200	2,170
<b>TOTAL SUPPLIES</b>		<b>5,881</b>	<b>10,581</b>	<b>11,990</b>	<b>9,700</b>	<b>11,770</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
561-6300 PROFESSIONAL SERVICES		80,693	97,304	25,000	10,000	134,000
561-6301 COMMUNICATION		1,909	2,039	2,000	1,400	2,000
561-6302 TRAVEL & TRAINING		2,230	2,204	3,600	2,883	3,600
561-6303 ADVERTISING		100	0	0	0	0
561-6304 PRINTING AND BINDING		0	70	0	0	0
561-6308 REPAIR & MAINTENANCE		134	375	1,000	0	1,000
561-6309 RENTALS		271	0	150	0	0
561-6310 CONTRACTUAL SERVICES		1,499	165	25,000	15,000	53,000
561-6312 PROFESSIONAL DUES		0	363	400	211	400
561-6399 MISCELLANEOUS		13,024	16,781	0	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>99,860</b>	<b>119,300</b>	<b>57,150</b>	<b>29,494</b>	<b>194,000</b>
<b><u>CAPITAL OUTLAY</u></b>						
561-6502 BUILDINGS		0	0	0	10,394	0
561-6508 COMPUTER EQUIPMENT		3,344	0	0	0	0
561-6800 DEPRECIATION EXPENSE		3,696	3,696	0	0	0
<b>TOTAL SUPPLIES</b>		<b>7,040</b>	<b>3,696</b>	<b>0</b>	<b>10,394</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>259,195</b>	<b>333,677</b>	<b>180,012</b>	<b>155,174</b>	<b>398,565</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	372,677	395,093	386,499	410,004	442,343	465,965	428,927	447,407
SUPPLIES	95,733	133,375	124,665	108,632	102,012	182,740	154,700	146,900
CONTRACTUAL SERVICES	382,269	412,960	428,651	434,082	408,012	538,750	442,300	499,400
CAPITAL IMPROVEMENTS			740			223,865	223,865	32,000
RESERVES	53,513	35,834	50,266	87,239	115,171			
TOTAL EXPENSE	904,192	977,261	990,822	1,039,957	1,067,538	1,411,320	1,249,792	1,125,707

### PERSONNEL

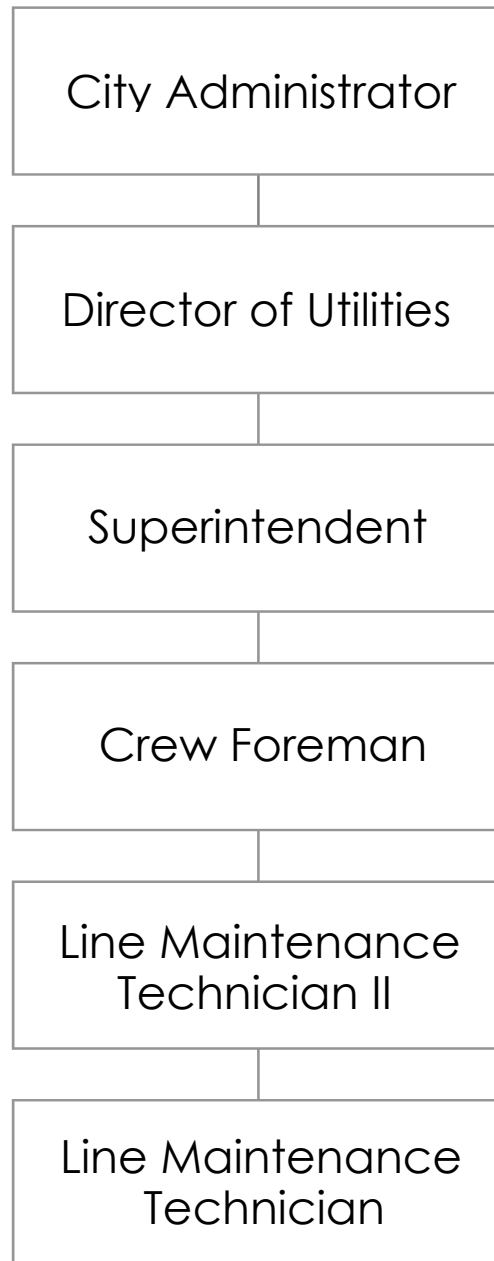
POSITION CLASSIFICATION	TOTAL
Superintendent	1
Chief Operator	1
Operator II	1
Operator	4
<b>TOTAL FTE:</b>	<b>7</b>

**CITY OF ATHENS**  
**WATER UTILITY EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
562-6100	LONGEVITY	1,606	1,900	2,304	1,684	2,300
562-6101	SALARIES	250,887	269,716	274,303	255,202	273,199
562-6102	OVERTIME	6,146	11,431	7,700	20,000	20,000
562-6103	FICA	20,551	22,710	24,340	23,171	24,174
562-6104	GROUP INSURANCE	43,324	54,287	57,879	46,463	54,142
562-6105	RETIREMENT	56,360	59,485	55,617	52,945	49,700
562-6106	WORKERS COMPENSATION	7,563	7,528	9,957	3,457	3,387
562-6107	UNEMPLOYMENT	7,185	0	0	0	0
562-6108	STEP UP PAY	0	0	0	0	0
562-6109	CERTIFICATE PAY	2,083	3,440	1,080	1,620	1,800
562-6110	VACATION BUY BACK	1,581	398	5,341	0	1,941
562-6111	ACCRUED VACATION PAYOUT	1,049	610	0	3940	0
562-6113	HOLIDAY PREMIUM PAY	10,910	9,792	21,097	9,500	11,000
562-6114	ACCRUED COMP TIME PAYOUT	38	0	0	5061	0
562-6117	SICK BUYBACK	0	0	3,205	2805	2,964
562-6118	NIGHT SHIFT PAY	0	326	2,423	2359	2,080
562-6143	CELL PHONE ALLOWANCE	720	720	720	720	720
<b>TOTAL PERSONNEL SERVICES</b>		<b>410,004</b>	<b>442,343</b>	<b>465,965</b>	<b>428,927</b>	<b>447,407</b>
<b><u>SUPPLIES</u></b>						
562-6201	OFFICE SUPPLIES	882	461	1,000	500	900
562-6202	OPERATING SUPPLIES	67,954	15,824	23,340	20,000	23,000
562-6203	REPAIR/MAINT SUPPLIES	30,491	23,924	50,000	42,000	50,000
562-6204	SMALL TOOLS & EQUIPMENT	1,255	2,210	3,000	3,000	3,000
562-6205	POSTAGE	3,169	2,876	3,500	3,200	3,500
562-6207	FUEL	4,841	4,658	5,500	6,500	6,500
562-6208	COMPUTER SOFTWARE	40	0	400	0	0
562-6209	CHEMICALS	0	52059	96,000	79,500	60,000
<b>TOTAL SUPPLIES</b>		<b>108,632</b>	<b>102,012</b>	<b>182,740</b>	<b>154,700</b>	<b>146,900</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
562-6300	PROFESSIONAL SERVICES	6,616	0	10,000	10,000	10,000
562-6301	COMMUNICATION	25,698	9,234	14,000	10,000	14,000
562-6302	TRAVEL & TRAINING	1,913	2,994	3,000	2,000	3,150
562-6303	ADVERTISING	0	0	0	900	500
562-6305	ELECTRICITY	148,614	180,069	195,000	170,000	195,000
562-6307	WATER & WASTEWATER SERVICES	78,650	76,526	70,000	70,000	70,000
562-6308	REPAIR & MAINTENANCE	129,513	102,577	183,500	120,000	150,000
562-6309	RENTALS	1,833	3,827	10,000	13,000	10,000
562-6310	CONTRACTUAL SERVICES	26,918	18,236	35,000	27,000	27,000
562-6312	PROFESSIONAL DUES	0	0	750	400	750
562-6320	FEDERAL/STATE LICENSING	14,328	14,550	17,500	19,000	19,000
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>434,082</b>	<b>408,012</b>	<b>538,750</b>	<b>442,300</b>	<b>499,400</b>
<b><u>CAPITAL OUTLAY</u></b>						
562-6504	MACHINERY & EQUIPMENT	0	0	75,000	75,000	0
562-6506	VEHICLES	0	0	0	0	32,000
562-6530	PUBLIC FACILITIES WATER/WW	0	0	148,865	148,865	0
562-6800	DEPRECIATION EXPENSE	87,239	115,171	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>87,239</b>	<b>115,171</b>	<b>223,865</b>	<b>223,865</b>	<b>32,000</b>
<b>TOTAL EXPENDITURES</b>		<b>1,039,957</b>	<b>1,067,538</b>	<b>1,411,320</b>	<b>1,249,792</b>	<b>1,125,707</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	511,038	522,030	544,790	558,129	593,111	619,090	599,580	661,932
SUPPLIES	282,340	359,393	158,937	174,834	137,750	192,600	183,550	193,800
CONTRACTUAL SERVICES	28,689	86,382	49,042	93,787	81,986	169,100	159,900	169,600
CAPITAL IMPROVEMENTS				41,479	7,354	100,000	100,000	252,000
RESERVES	336,376	336,625	349,552	377,308	400,121			
<b>TOTAL EXPENSE</b>	<b>1,158,443</b>	<b>1,304,430</b>	<b>1,102,321</b>	<b>1,245,538</b>	<b>1,220,321</b>	<b>1,080,790</b>	<b>1,043,030</b>	<b>1,277,332</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Superintendent	1
Crew Foreman	2
Line Maintenance Technician II	2
Line Maintenance Technician	6
<b>TOTAL FTE:</b>	<b>11</b>

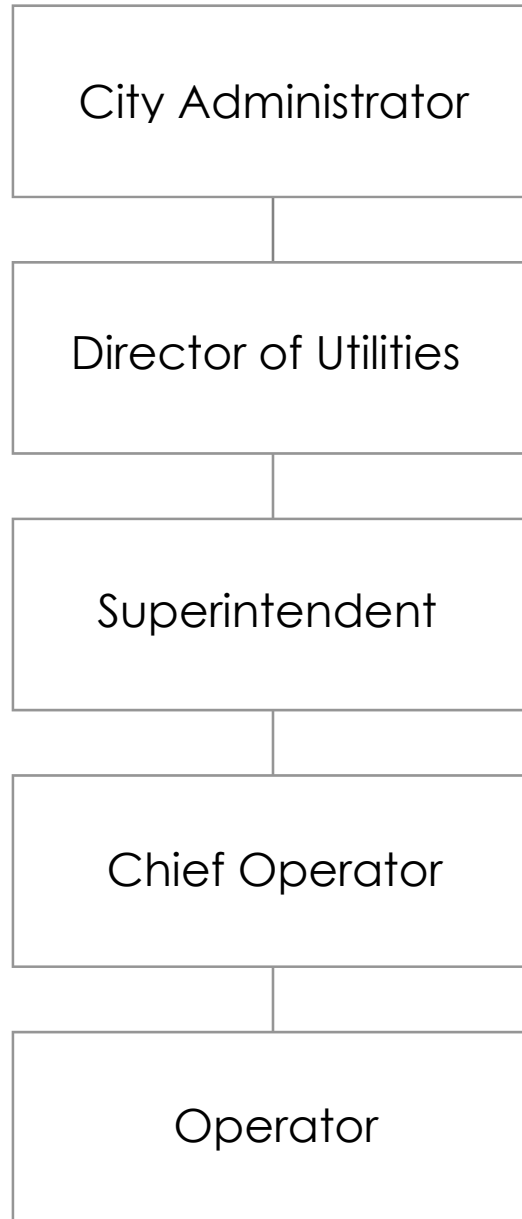
**CITY OF ATHENS**  
**UTILITY DISTRIBUTION & COLLECTION EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
563-6100	LONGEVITY	2,668	2,982	3,504	3,596	4,556
563-6101	SALARIES	345,861	362,113	371,879	375,138	416,347
563-6102	OVERTIME	17,875	13,866	17,200	17,200	18,000
563-6103	FICA	27,394	29,792	31,997	31,871	35,466
563-6104	GROUP INSURANCE	63,419	78,004	82,581	73,535	84,790
563-6105	RETIREMENT	78,085	79,239	73,113	72,825	72,913
563-6106	WORKERS COMPENSATION	8,724	8,745	13,136	4,729	5,161
563-6109	CERTIFICATE PAY	4,522	6,237	4,200	4,440	6,000
563-6110	VACATION BUY BACK	1,513	3,631	7,243	3,896	4,000
563-6111	ACCRUED VACATION PAYOUT	432	0	0	1255	0
563-6113	HOLIDAY PREMIUM PAY	719	1810	1,461	575	1,000
563-6114	ACCRUED COMP TIME PAYOUT	735	0	0	29	0
563-6115	ON CALL PAY	6,174	6,692	8,430	7,000	9,699
563-6117	SICK BUYBACK	0	0	4346	3491	4,000
563-6143	CELL PHONE ALLOWANCE	8	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>558,129</b>	<b>593,111</b>	<b>619,090</b>	<b>599,580</b>	<b>661,932</b>
<b><u>SUPPLIES</u></b>						
563-6201	OFFICE SUPPLIES	555	658	700	900	900
563-6202	OPERATING SUPPLIES	13,516	16,497	22,000	17,000	22,000
563-6203	REP/MAINT. SUPPLIES	121,978	77,694	130,000	125,000	130,000
563-6204	SMALL TOOLS & EQUIPMENT	13,491	12,462	12,500	12,200	12,500
563-6205	POSTAGE	0	0	0	50	0
563-6207	FUEL	25,255	30,440	27,000	28,000	28,000
563-6208	COMPUTER SOFTWARE	40	0	400	400	400
<b>TOTAL SUPPLIES</b>		<b>174,834</b>	<b>137,750</b>	<b>192,600</b>	<b>183,550</b>	<b>193,800</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
563-6300	PROFESSIONAL SERVICES	19,347	4,200	20,000	20,000	20,000
563-6301	COMMUNICATION	4,438	6,025	6,500	7,000	7,000
563-6302	TRAVEL & TRAINING	3,603	3,176	5,100	4,200	5,900
563-6303	ADVERTISING	0	0	0	600	200
563-6305	ELECTRICITY	2,590	3,233	3,000	3,100	3,100
563-6306	NATURAL GAS	903	866	1,400	1,400	1,400
563-6308	REPAIR & MAINTENANCE (SERVICE)	50,900	52,593	120,000	112,000	120,000
563-6309	RENTALS	7,494	6,154	8,000	6,000	7,500
563-6310	CONTRACTUAL SERVICES	2,692	3,550	2,900	3,500	3,000
563-6312	PROFESSIONAL DUES	1,179	1,161	1,500	1,200	1,500
563-6320	FEDERAL/STATE LICENSING	20	666	0	0	0
563-6399	MISCELLANEOUS	621	362	700	900	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>93,787</b>	<b>81,986</b>	<b>169,100</b>	<b>159,900</b>	<b>169,600</b>
<b><u>CAPITAL OUTLAY</u></b>						
563-6502	BUILDINGS	0	0	0	0	0
563-6503	IMPROVEMENTS O/THAN BLDGS	0	0	0	0	0
563-6504	MACHINERY & EQUIPMENT	7,024	7,354	100,000	100,000	100,000
563-6506	VEHICLES	29,452	0	0	0	95,000
563-6530	PUBLIC FACILITIES:WATER	5,003	0	0	0	57,000
563-6800	DEPRECIATION EXPENSE	377,308	400,121	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>418,787</b>	<b>407,475</b>	<b>100,000</b>	<b>100,000</b>	<b>252,000</b>
<b>TOTAL EXPENDITURES</b>		<b>1,245,538</b>	<b>1,220,321</b>	<b>1,080,790</b>	<b>1,043,030</b>	<b>1,277,332</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	362,058	354,945	362,085	370,916	375,856	414,281	366,950	395,166
SUPPLIES	75,592	85,727	80,500	94,657	95,913	116,600	99,250	116,600
CONTRACTUAL SERVICES	437,925	390,029	437,764	619,622	731,716	712,500	639,600	714,600
CAPITAL IMPROVEMENTS			6,916			107,953	107,953	32,000
RESERVES	291,625	302,449	312,099	324,922	334,367			
<b>TOTAL EXPENSE</b>	<b>1,167,199</b>	<b>1,133,151</b>	<b>1,199,364</b>	<b>1,410,117</b>	<b>1,537,852</b>	<b>1,351,334</b>	<b>1,213,753</b>	<b>1,258,366</b>

### PERSONNEL

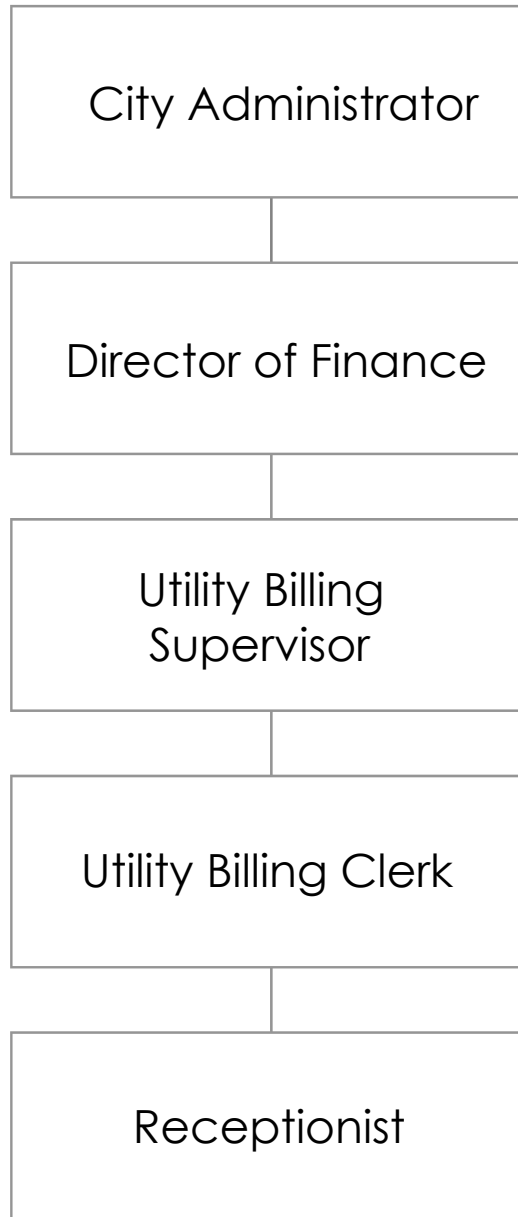
POSITION CLASSIFICATION	TOTAL
Superintendent	1
Chief Operator	1
Operator	5
<b>TOTAL FTE:</b>	<b>7</b>

**CITY OF ATHENS**  
**WASTEWATER UTILITY EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
565-6100	LONGEVITY	1,560	934	864	672	1206
565-6101	SALARIES	219,143	215,826	240,574	219,180	232,685
565-6102	OVERTIME	15,924	12,901	14,600	14,121	15,000
565-6103	FICA	18,929	19,197	21,463	19,442	20,985
565-6104	GROUP INSURANCE	41,412	52,791	57,713	46,483	54,381
565-6105	RETIREMENT	51,991	49,110	49,043	44,424	43,142
565-6106	WORKERS COMPENSATION	5,129	4,791	5,494	2,461	2,347
565-6107	UNEMPLOYMENT	0	526	0	0	0
565-6109	CERTIFICATE PAY	1,828	4,029	3,600	3,760	3,720
565-6110	VACATION BUY BACK	3,475	583	4,686	0	3,000
565-6111	ACCRUED VACATION PAYOUT	1,216	3,517	0	2,036	0
565-6113	HOLIDAY PREMIUM PAY	2,559	2,881	4,107	2,440	3,000
565-6114	ACCRUED COMP TIME PAYOUT	153	215	0	1337	0
565-6115	ON CALL PAY	7,598	8,555	9,324	9,450	13,699
565-6117	SICK BUYBACK	0	0	2,812	1144	2,000
565-6143	CELL PHONE ALLOWANCE	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>370,916</b>	<b>375,856</b>	<b>414,281</b>	<b>366,950</b>	<b>395,166</b>
<b><u>SUPPLIES</u></b>						
565-6200	CHEMICALS	24,859	21,748	28,000	25,000	28,000
565-6201	OFFICE SUPPLIES	530	401	600	650	600
565-6202	OPERATING SUPPLIES	8,529	12,914	17,500	18,000	17,500
565-6203	REPAIR/MAINT SUPPLIES	50,412	50,083	55,000	45,000	55,000
565-6204	SMALL TOOLS & EQUIPMENT	2,015	3,531	0	3,500	5,800
565-6205	POSTAGE	78	75	6,000	100	100
565-6206	SUBSCRIPTIONS, BOOKS, PERIODICAL	0	0	100	0	100
565-6207	FUEL	8,194	7,161	9,000	7,000	9,000
565-6208	COMPUTER SOFTWARE	40	0	400	0	500
<b>TOTAL SUPPLIES</b>		<b>94,657</b>	<b>95,913</b>	<b>116,600</b>	<b>99,250</b>	<b>116,600</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
565-6300	PROFESSIONAL SERVICES	67,955	36,746	45,000	38,000	45,000
565-6301	COMMUNICATION	16,800	17,606	18,000	19,000	18,500
565-6302	TRAVEL & TRAINING	1,662	3,255	3,000	1,800	4,400
565-6303	ADVERTISING	0	0	0	300	200
565-6304	PRINTING AND BINDING	1,392	1,461	2,000	1,800	2,000
565-6305	ELECTRICITY	85,005	88,485	110,000	110,000	110,000
565-6308	REPAIR & MAINTENANCE	226,774	364,334	250,000	190,000	250,000
565-6309	RENTALS	11,541	5,613	15,000	15,000	15,000
565-6310	CONTRACTUAL SERVICES	185,170	191,178	240,000	240,000	240,000
565-6312	PROFESSIONAL DUES	473	111	1,000	700	1,000
565-6320	FEDERAL/STATE LICENSING	22,850	22,927	28,500	23,000	28,500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>619,622</b>	<b>731,716</b>	<b>712,500</b>	<b>639,600</b>	<b>714,600</b>
<b><u>CAPITAL OUTLAY</u></b>						
565-6504	MACHINERY & EQUIPMENT	0	0	107,953	107,953	0
565-6506	VEHICLES	0	0	0	0	32,000
565-6530	PUBLIC FACILITIES: WATER/WW	0	0	0	0	0
565-6800	DEPRECIATION EXPENSE	324,922	334,367	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>324,922</b>	<b>334,367</b>	<b>107,953</b>	<b>107,953</b>	<b>32,000</b>
<b>TOTAL EXPENDITURES</b>		<b>1,410,117</b>	<b>1,537,852</b>	<b>1,351,334</b>	<b>1,213,753</b>	<b>1,258,366</b>

\*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	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	156,870	160,805	178,063	190,719	192,842	169,541	166,145	171,756
SUPPLIES	22,527	25,584	25,515	30,804	21,319	28,000	27,250	28,600
CONTRACTUAL SERVICES	35,350	33,872	30,600	40,758	12,276	16,035	14,803	18,500
CAPITAL IMPROVEMENTS						25,000	5,673	25,000
RESERVES	5,615	4,746	4,746	2,040	1,031			
<b>TOTAL EXPENSE</b>	<b>220,362</b>	<b>225,007</b>	<b>238,924</b>	<b>264,321</b>	<b>227,467</b>	<b>238,576</b>	<b>213,871</b>	<b>243,856</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Utility Billing Supervisor	1
Utility Billing Clerk	1
Receptionist	1
<b>TOTAL FTE:</b>	<b>3</b>

**CITY OF ATHENS**  
**UTILITY BILLING EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
566-6100	LONGEVITY	1,182	1,222	1,344	1,450	1,680
566-6101	SALARIES	131,676	129,822	110,547	111,846	116,372
566-6102	OVERTIME	232	0	150	0	0
566-6103	FICA	9,584	9,917	8,833	8,763	9,212
566-6104	GROUP INSURANCE	20,312	23,187	24,776	22,718	23,123
566-6105	RETIREMENT	27,345	26,557	20,183	20,023	18,939
566-6106	WORKERS COMPENSATION	229	265	286	90	63
566-6109	CERTIFICATE PAY	159	1229	0	0	0
566-6110	VACATION BUY BACK	0	643	2,139	0	1,000
566-6117	SICK BUYBACK	0	0	1,283	1,254	1,367
566-6120	SALARIES (PART TIME)	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>190,719</b>	<b>192,842</b>	<b>169,541</b>	<b>166,145</b>	<b>171,756</b>
<b><u>SUPPLIES</u></b>						
566-6201	OFFICE SUPPLIES	4,078	2,313	2,000	1,500	2,000
566-6202	OPERATING SUPPLIES	0	0	0	100	500
566-6203	REPAIR/MAINT SUPPLIES	0	260	0	0	0
566-6204	SMALL TOOLS & EQUIPMENT	399	0	6,000	5,650	6,000
566-6205	POSTAGE	25,146	18,746	20,000	20,000	20,000
566-6206	SUBSCRIPTIONS, BOOKS, PERIODICALS	0	0	0	0	100
566-6208	COMPUTER SOFTWARE	1,181	0	0	0	0
<b>TOTAL SUPPLIES</b>		<b>30,804</b>	<b>21,319</b>	<b>28,000</b>	<b>27,250</b>	<b>28,600</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
566-6301	COMMUNICATION	1,776	1,669	2,000	2,000	2,000
566-6302	TRAVEL & TRAINING	0	0	500	150	1,000
566-6304	PRINTING & BINDING	4,251	5,440	6,000	3,453	6,000
566-6308	REPAIR & MAINTENANCE	13,543	4,370	6,435	7,700	0
566-6310	CONTRACTUAL SERVICES	21,308	797	1,000	1,500	2,000
566-6318	COMPUTER/SOFTWARE MAINTENANCE	0	0	0	0	7,500
566-6399	MISCELLANEOUS	(121)	0	100	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>40,758</b>	<b>12,276</b>	<b>16,035</b>	<b>14,803</b>	<b>18,500</b>
<b><u>CAPITAL OUTLAY</u></b>						
566-6503	IMPR OTHER THAN BUILDINGS	0	0	0	5,673	0
566-6504	MACHINERY & EQUIPMENT	0	0	25,000	0	25,000
566-6800	DEPRECIATION EXPENSE	2,040	1,031	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>2,040</b>	<b>1,031</b>	<b>25,000</b>	<b>5,673</b>	<b>25,000</b>
<b>TOTAL EXPENDITURES</b>		<b>264,321</b>	<b>227,467</b>	<b>238,576</b>	<b>213,871</b>	<b>243,856</b>

\*INCLUDES AMENDMENTS.



## NON-DEPARTMENTAL (569)

No Staff–Managed by  
Finance Dept

DEPARTMENT NAME: UTILITY NON-DEPARTMENTAL  
DEPARTMENT NUMBER: 569

### EXPENSE SUMMARY

EXPENDITURE CATEGORY	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	8,875	(8,756)	(4,459)	9,204	(562)	8,030		
SUPPLIES								
CONTRACTUAL SERVICES	30,368	26,993	34,172	35,955	1,653,644	79,030	78,940	81,000
LONG-TERM DEBT	193,539	176,980	129,938	59,056	48,588	670,700	670,700	633,545
CAPITAL IMPROVEMENTS			48,085	260,073		58,992	58,992	85,000
OPERATING TRANSFERS	980,607	650,000	704,167	650,000		862,461	862,461	831,205
RESERVES	50,494	50,690	4,945	58,332	143,628			
UNCLASSIFIED					771,764			
<b>TOTAL EXPENSE</b>	<b>1,263,884</b>	<b>895,907</b>	<b>916,847</b>	<b>1,072,620</b>	<b>2,617,062</b>	<b>1,679,213</b>	<b>1,671,093</b>	<b>1,630,750</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
None	
<b>TOTAL FTE:</b>	<b>-</b>

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

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
569-6104	GROUP INSURANCE	0	0	8,030	0	0
569-6190	COMPENSATED ABSENCES	9,204	(562)	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>		<b>9,204</b>	<b>(562)</b>	<b>8,030</b>	<b>0</b>	<b>0</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
569-6310	CONTRACTUAL SERVICES	0	1,589,157	0	0	0
569-6314	INSURANCE	35,955	37,940	53,030	52,940	55,000
569-6317	SERVICE CHARGES	0	26,548	26,000	26,000	26,000
569-6399	MISCELLANEOUS	0	0	0	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>35,955</b>	<b>1,653,644</b>	<b>79,030</b>	<b>78,940</b>	<b>81,000</b>
<b><u>LONG-TERM DEBT</u></b>						
569-6400	BOND PRINCIPAL	0	0	500,000	500,000	510,000
569-6410	BOND INTEREST	59,056	48,088	40,200	40,200	34,200
569-6420	CAPITAL LEASE PRINCIPAL	0	0	100,000	100,000	82,335
569-6430	CAPITAL LEASE INTEREST	0	0	30,000	30,000	6,510
569-6440	FISCAL AGENT FEES	0	500	500	500	500
569-6476	BOND ISSUANCE COSTS	0	0	0	0	0
<b>TOTAL LONG-TERM DEBT</b>		<b>59,056</b>	<b>48,588</b>	<b>670,700</b>	<b>670,700</b>	<b>633,545</b>
<b><u>CAPITAL OUTLAY</u></b>						
569-6505	CONTINGENCY	260,073	0	58,992	58,992	85,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>260,073</b>	<b>0</b>	<b>58,992</b>	<b>58,992</b>	<b>85,000</b>
<b><u>OPERATING TRANSFERS</u></b>						
569-6610	OPERATING TRANSFERS GEN FUND	650,000	0	862,461	862,461	831,205
<b>TOTAL OPERATING TRANSFERS</b>		<b>650,000</b>	<b>0</b>	<b>862,461</b>	<b>862,461</b>	<b>831,205</b>
<b><u>RESERVES</u></b>						
569-6800	DEPRECIATION EXPENSE	4,374	4,373	0	0	0
569-6810	BAD DEBTS EXPENSE	53,958	139,255	0	0	0
569-6820	AMORITIZATION EXPENSE	0	0	0	0	0
569-6999	EXPENSE REIM TO GENERAL FUND	0	771,764	0	0	0
<b>TOTAL RESERVES</b>		<b>58,332</b>	<b>915,392</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>1,072,620</b>	<b>2,617,062</b>	<b>1,679,213</b>	<b>1,671,093</b>	<b>1,630,750</b>

\*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



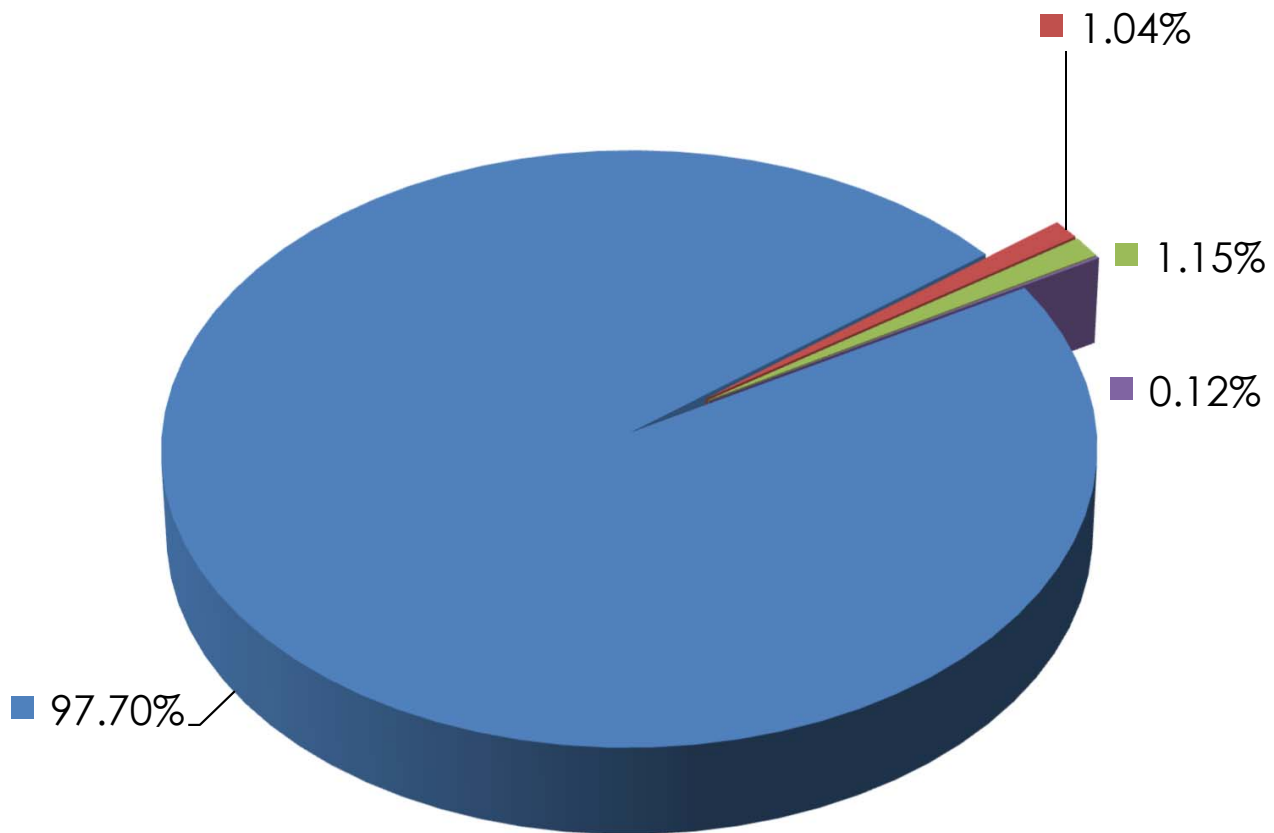
## **DEBT SERVICE FUND**

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 2019 - 2020 BUDGET



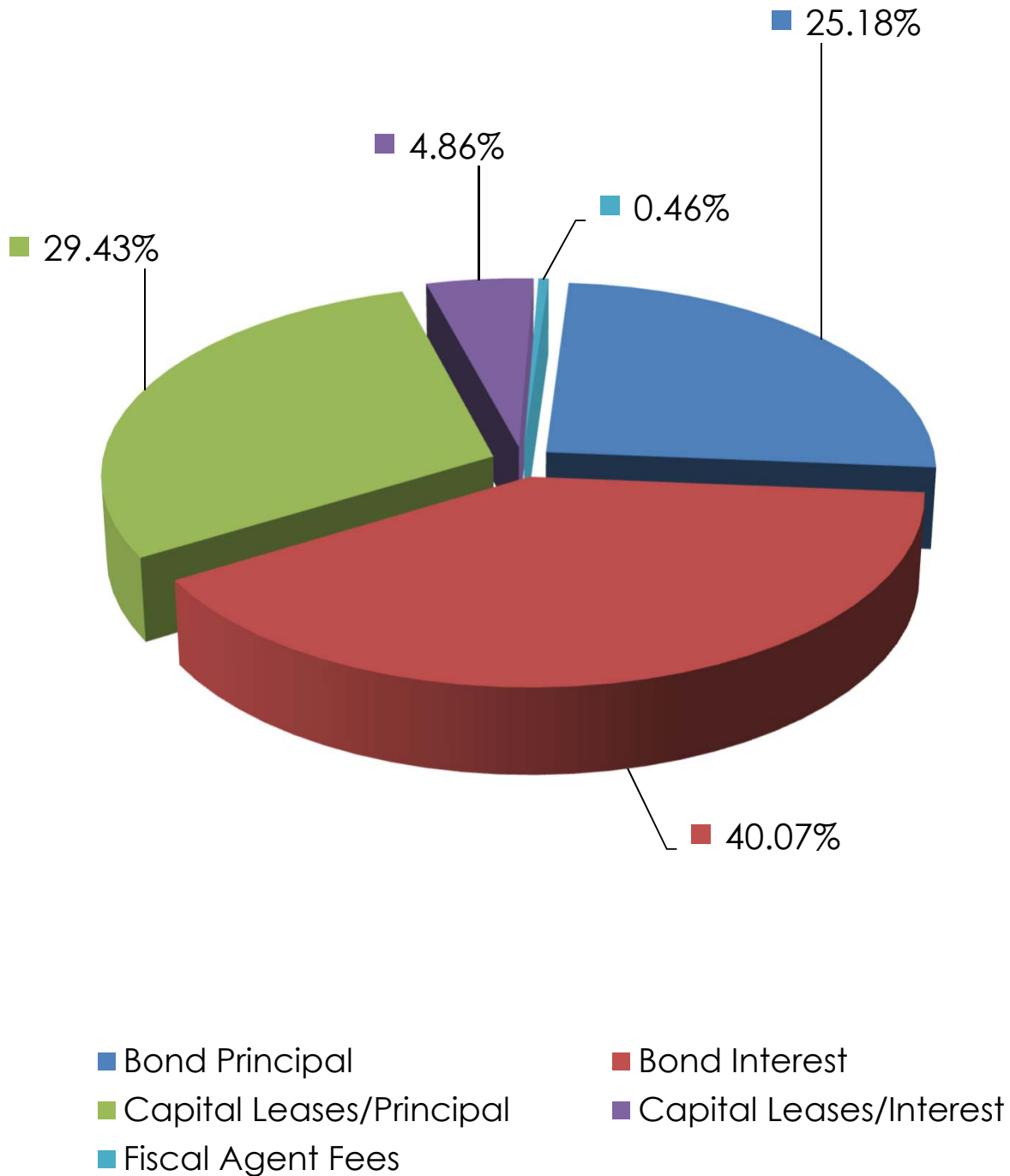
■ Current Taxes	■ Delinquent Taxes
■ Penalty & Interest	■ Interest Income

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

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>AD VALOREM TAXES</u></b>				
4011	CURRENT TAXES	641,589	742,386	855,749	848,027
4012	DELINQUENT	8,552	12,358	9,250	9,000
4015	PENALTY/INTEREST TAX	9,997	10,725	9,500	10,000
	<b>TOTAL OPERATING REVENUE</b>	<b>660,137</b>	<b>765,469</b>	<b>874,499</b>	<b>867,027</b>
	<b><u>OTHER NON-OPERATING</u></b>				
4801	INTEREST EARNED	965	472	1,000	1,000
4910	BOND PROCEEDS				
	<b>TOTAL OTHER NON-OPERATING</b>	<b>965</b>	<b>472</b>	<b>1,000</b>	<b>1,000</b>
	<b>GRAND TOTAL REVENUES</b>	<b>661,103</b>	<b>765,941</b>	<b>875,499</b>	<b>868,027</b>

## **DEBT SERVICE FUND EXPENDITURES**

## DEBT SERVICE EXPENDITURES 2019 - 2020 BUDGET



**CITY OF ATHENS**  
**DEBT SERVICE EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>BOND DEBT SERVICE</u></b>						
568-6400	BOND PRINCIPAL	413,000	0	280,000	280,000	218,568
568-6410	BOND INTEREST	3,304	743,244	477,800	477,800	347,782
<b>TOTAL BOND DEBT SERVICE</b>		<b>416,304</b>	<b>743,244</b>	<b>757,800</b>	<b>757,800</b>	<b>566,350</b>
<b><u>CAPITAL LEASE DEBT SERVICE</u></b>						
568-6420	CAPITAL LEASES/NOTES PRINCIPAL	315,546	0	93,082	93,082	255,471
568-6430	CAPITAL LEASES/NOTES INTEREST	15,807	0	8,018	8,018	42,206
<b>TOTAL CAPITAL LEASE DEBT SERVICE</b>		<b>331,354</b>	<b>0</b>	<b>101,100</b>	<b>101,100</b>	<b>297,677</b>
<b><u>DEBT SERVICE OTHER</u></b>						
568-6440	FISCAL AGENT FEES	0	250	5,500	5,500	4,000
568-6476	BOND ISSUANCE COSTS	0	0	0	0	0
568-6399	MISCELLANEOUS	0	0	0	0	0
<b>TOTAL DEBT SERVICE OTHER</b>		<b>0</b>	<b>250</b>	<b>5,500</b>	<b>5,500</b>	<b>4,000</b>
<b>TOTAL EXPENDITURES</b>		<b>747,658</b>	<b>743,494</b>	<b>864,400</b>	<b>864,400</b>	<b>868,027</b>

\*INCLUDES AMENDMENTS.

**City of Athens**  
**Debt Service Listing - All Debt Service Funds**  
**Total Obligation As Of 10/01/2019**

Description	Principal	Interest	Total	Date of Final Payment
<b>**Tax Supported Debt Service - Fund 20**</b>				
2017 Certificates of Obligation	6,925,000	2,534,850	9,459,850	9/30/2035
2020 E2 - Fire Engine	783,220	118,766	901,986	5/10/2029
2012 Quint - Fire Engine	292,642	10,659	303,301	9/14/2022
2019 SDLG Wheel Loader	112,454	7,471	119,925	5/30/2024
2016 Dynapac Roller	58,032	2,155	60,187	5/10/2022
Anticipated 2020 Capital Purchases	430,000	36,601	466,601	-
<b>Total Tax Supported Debt</b>	<b>8,601,347</b>	<b>2,710,502</b>	<b>11,311,849</b>	
<b>**Utility Supported Debt Service - Fund 40**</b>				
2015 General Obligation Refunding	1,930,000	106,180	2,036,180	8/1/2024
Anticipated 2020 Capital Purchases	360,000	29,829	389,829	-
<b>Total Utility Supported Debt</b>	<b>2,290,000</b>	<b>136,009</b>	<b>2,426,009</b>	
<b>Total Debt</b>	<b>10,891,347</b>	<b>2,846,511</b>	<b>13,737,858</b>	

## 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. Council approved a resolution to defease A summary of the issuance is below:

**Received:** January 11, 2017

**Amount:** Original Issue: \$11,755,000; Defeased \$5,387,371 on 10/1/2019

**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 firefighting facilities
- (vi) professional services rendered in relation to such projects and the financings thereof

**Rating:** AA by S&P Global Ratings

UNREFUNDED BOND DEBT SERVICE

City of Athens, TX  
Cash Defeasance- Back End Savings  
FINAL 9/24/19

Period Ending	Principal	Interest	Debt Service
09/30/2020	295,000	270,950	565,950
09/30/2021	310,000	262,100	572,100
09/30/2022	330,000	252,800	582,800
09/30/2023	350,000	239,600	589,600
09/30/2024	370,000	225,600	595,600
09/30/2025	395,000	210,800	605,800
09/30/2026	415,000	195,000	610,000
09/30/2027	440,000	178,400	618,400
09/30/2028	465,000	160,800	625,800
09/30/2029	495,000	142,200	637,200
09/30/2030	525,000	122,400	647,400
09/30/2031	550,000	101,400	651,400
09/30/2032	580,000	79,400	659,400
09/30/2033	615,000	56,200	671,200
09/30/2034	650,000	31,600	681,600
09/30/2035	140,000	5,600	145,600
	6,925,000	2,534,850	9,459,850



## OTHER BUDGETED FUNDS

### **Fund 11 – Airport Fund**

This is an enterprise fund 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.

### **Fund 12 – 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.

### **Fund 14 – Equipment Replacement Fund**

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

### **Fund 16 – 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.

### **Fund 18 – Sanitation Fund**

This fund captures revenues and expenditures related to refuse collection under contract with Republic Services. Revenues and expenditures related to the Collection Station are also recorded in this fund.

### **Fund 30 – Capital Improvement Fund**

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

### **Fund 35 – Cain Center Fund**

This fund will be used to capture operational revenues and expenditures related to the Cain Center day-to-day operations once open. It currently captures expenditures related to utilities and required services.

## **AIRPORT FUND**

This is an enterprise fund 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.

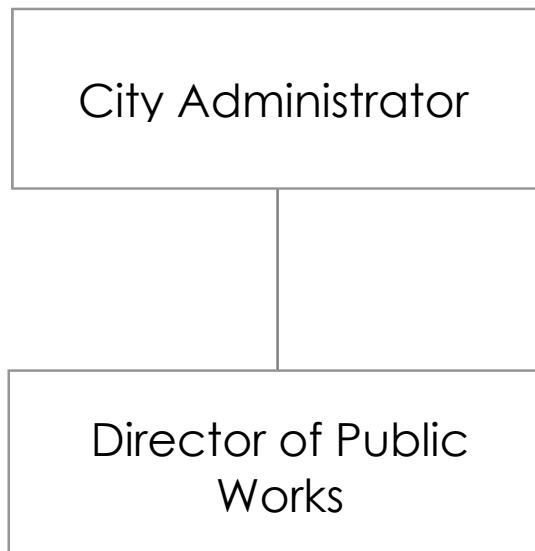
## **AIRPORT FUND REVENUES**

**CITY OF ATHENS**  
**AIRPORT FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>OPERATING REVENUE</u></b>					
4348.2	LAND/BUILDING LEASE	4,927	3,897	6,100	6,000
4348.25	HANGER RENT	39,234	37,262	42,000	40,000
4348.3	INSTRUCTION AND PLANE RENTAL	195	188	225	250
4348.4	AIRCRAFT CHARTER AND TAXI	2	6	0	50
4348.5	AIRPORT SALES	76	112	200	150
4348.6	AIRCRAFT MAINTENANCE	308	306	300	300
4348.7	FUEL SALES	1,595	1,739	1,885	1,500
4348.8	FLYING CLUB	0	0	100	0
<b>TOTAL OPERATING REVENUE</b>		<b>46,337</b>	<b>43,510</b>	<b>50,810</b>	<b>48,250</b>
<b><u>INTERGOVERNMENTAL RECEIPTS</u></b>					
4502	RAMP GRANT	1,859	6,454	4,000	4,000
4711	OTHER INSURANCE REIMBURSEMENT	0	0	0	0
<b>TOTAL INTERGOVERNMENTAL RECEIPTS</b>		<b>1,859</b>	<b>6,454</b>	<b>4,000</b>	<b>4,000</b>
<b><u>OTHER NON-OPERATING</u></b>					
4799	OTHER REIMBURSING REVENUE	0	15,000	0	0
4801	INTEREST EARNED	703	554	200	150
4899	MISCELLANEOUS REVENUE	0	0	0	0
<b>TOTAL OTHER NON-OPERATING</b>		<b>703</b>	<b>15,554</b>	<b>200</b>	<b>150</b>
<b>GRAND TOTAL REVENUES</b>		<b>48,898</b>	<b>65,518</b>	<b>55,010</b>	<b>52,400</b>

## **AIRPORT FUND EXPENDITURES**

## AIRPORT DEPARTMENT (536)



## **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 conjunction 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).

DEPARTMENT NAME: AIRPORT FUND  
DEPARTMENT NUMBER: 536

### EXPENSE SUMMARY

EXPENDITURE CATEGORY	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES								25,274
SUPPLIES	2,327	1,133	1,840	1,778	2,430	2,525	1,697	4,225
CONTRACTUAL SERVICES	6,417	6,132	12,672	28,682	13,837	15,459	16,278	15,350
OPERATING TRANSFERS	6,027	10,290	90,400	30,000	12,700	33,155	33,155	7,000
RESERVES					109,184			
<b>TOTAL EXPENSE</b>	<b>14,771</b>	<b>17,555</b>	<b>104,912</b>	<b>60,461</b>	<b>138,151</b>	<b>51,139</b>	<b>51,130</b>	<b>51,849</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Director of Public Works	0.20
<b>TOTAL FTE:</b>	<b>0.20</b>



**CITY OF ATHENS  
AIRPORT EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
536-6100	LONGEVITY	0	0	0	0	12
536-6101	SALARIES	0	0	0	0	18,578
536-6103	FICA	0	0	0	0	1,594
536-6104	GROUP INSURANCE	0	0	0	0	1,562
536-6105	RETIREMENT	0	0	0	0	3,277
536-6106	WORKERS COMP	0	0	0	0	10
536-6109	CERTIFICATE PAY	0	0	0	0	240
<b>TOTAL PERSONNEL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,274</b>
<b><u>SUPPLIES</u></b>						
536-6202	OPERATING SUPPLIES	33	464	500	247	1,000
536-6203	REPAIR & MAINTENANCE SUPPLIES	1,740	1,952	2,000	1,425	2,000
536-6205	POSTAGE	5	14	25	25	25
536-6207	FUEL	0	0	0	0	1,200
<b>TOTAL SUPPLIES</b>		<b>1,778</b>	<b>2,430</b>	<b>2,525</b>	<b>1,697</b>	<b>4,225</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
536-6300	PROFESSIONAL SERVICES	69	97	0	0	0
536-6301	COMMUNICATION	626	631	650	650	650
536-6302	TRAVEL & TRAINING	3,186	2,686	3,000	4,753	3,000
536-6305	ELECTRICITY	2,299	2,496	2,650	2,300	2,650
536-6307	WATER & WASTEWATER SERVICES	349	366	350	350	350
536-6308	REPAIR & MAINTENANCE	4,158	6,246	7,000	6,386	7,000
536-6310	CONTRACTUAL SERVICES	175	0	0	0	0
536-6314	INSURANCE	1,131	1,062	1,459	1,426	1,500
536-6317	SERVICE CHARGES	0	253	100	225	200
536-6398	GRANT EXPENDITURES	16,041	0	0	0	0
536-6399	MISCELLANEOUS	648	0	250	189	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>28,682</b>	<b>13,837</b>	<b>15,459</b>	<b>16,278</b>	<b>15,350</b>
<b><u>OPERATING TRANSFERS</u></b>						
536-6610	OPERATING TRANSFERS FUND 10	30,000	0	33,155	33,155	7,000
536-6658	OPERATING TRANSFERS FUND 58	0	12,700	0	0	0
<b>TOTAL OPERATING TRANSFERS</b>		<b>30,000</b>	<b>12,700</b>	<b>33,155</b>	<b>33,155</b>	<b>7,000</b>
<b><u>RESERVES</u></b>						
536-6800	DEPRECIATION EXPENSE	0	71,651	0	0	0
536-6810	BAD DEBT EXPENSE	0	166	0	0	0
536-6999	EXPENSE REIMB TO GENERAL FUND	0	37,367	0	0	0
<b>TOTAL RESERVES</b>		<b>0</b>	<b>109,184</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>60,461</b>	<b>138,151</b>	<b>51,139</b>	<b>51,130</b>	<b>51,849</b>

\*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.

# **HOTEL OCCUPANCY TAX FUND REVENUES**

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

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>OPERATING REVENUE</u></b>				
4023	HOTEL/MOTEL OCC'Y TAX	303,313	293,296	301,000	300,000
	<b>TOTAL OPERATING REVENUE</b>	<b>303,313</b>	<b>293,296</b>	<b>301,000</b>	<b>300,000</b>
	<b><u>OTHER NON-OPERATING</u></b>				
4801	INTEREST INCOME	1,946	2,076	2,160	1,500
4899	MISCELLANEOUS REVENUE	0	0	0	0
	<b>TOTAL OTHER NON-OPERATING</b>	<b>1,946</b>	<b>2,076</b>	<b>2,160</b>	<b>1,500</b>
	<b>GRAND TOTAL REVENUES</b>	<b>305,259</b>	<b>295,371</b>	<b>303,160</b>	<b>301,500</b>

# **HOTEL OCCUPANCY TAX FUND EXPENDITURES**

TOURISM  
DEPARTMENT (572)



## **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.

DEPARTMENT NAME: HOTEL OCCUPANCY TAX FUND  
DEPARTMENT NUMBER: 572

### EXPENSE SUMMARY

EXPENDITURE CATEGORY	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	2018-19 EST. ACT.	2019-20 BUDGET
PERSONNEL SERVICES	80,433	83,281	21,253	51,840	65,780	67,228	61,871	74,393
SUPPLIES	6,656	5,139	340	24,103	34,445	8,100	7,350	6,350
CONTRACTUAL SERVICES	121,915	121,964	62,872	126,214	169,243	219,223	183,616	170,191
CAPITAL IMPROVEMENTS				34,945	331,942		5,197	
OPERATING TRANSFERS					37,367	20,575	20,575	50,252
<b>TOTAL EXPENSE</b>	<b>209,004</b>	<b>210,385</b>	<b>84,465</b>	<b>237,102</b>	<b>638,778</b>	<b>315,126</b>	<b>278,609</b>	<b>301,186</b>

### PERSONNEL

POSITION CLASSIFICATION	TOTAL
Tourism & Cultural Coordinator	1
<b>TOTAL FTE:</b>	<b>1</b>



**CITY OF ATHENS  
TOURISM EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
572-6100	LONGEVITY	0	46	96	18	86
572-6101	SALARIES	34,815	43,235	44,348	40,659	49,824
572-6103	FICA	2,637	3,488	3,597	3,427	4,120
572-6104	GROUP INSURANCE	5,827	7,746	8,281	5,760	7,916
572-6105	RETIREMENT	7,361	9,976	8,218	7,832	8,471
572-6106	WORKERS COMPENSATION	0	90	116	30	27
572-6109	CERTIFICATE PAY	0	0	0	0	0
572-6110	VACATION BUY BACK	0	0	857	0	968
572-6111	ACCRUED VACATION PAYOUT	0	0	0	1,830	0
572-6117	SICK BUYBACK	0	0	514	514	581
572-6120	SALARIES (PART TIME)	0	0	0	0	0
572-6141	CAR ALLOWANCE	1,200	1,200	1,200	1,800	2,400
<b>TOTAL PERSONNEL SERVICES</b>		<b>51,840</b>	<b>65,780</b>	<b>67,228</b>	<b>61,871</b>	<b>74,393</b>
<b><u>SUPPLIES</u></b>						
572-6201	OFFICE SUPPLIES	790	224	500	400	500
572-6202	OPERATING SUPPLIES	17,711	31,527	1,000	1,000	1,000
572-6203	REPAIR & MAINTENANCE SUPPLIES	0	171	2,500	2,500	1,000
572-6204	SMALL TOOLS AND EQUIPMENT	4,513	1,365	2,500	2,500	2,500
572-6205	POSTAGE	87	252	500	200	250
572-6206	SUBSCRIPTIONS, BOOKS, PERIODICAL	142	20	300	100	300
572-6208	COMPUTER SOFTWARE	860	886	800	650	800
<b>TOTAL SUPPLIES</b>		<b>24,103</b>	<b>34,445</b>	<b>8,100</b>	<b>7,350</b>	<b>6,350</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
572-6300	PROFESSIONAL SERVICES	9,200	3,007	4,500	4,500	4,500
572-6301	COMMUNICATION	838	885	1,100	1,100	1,100
572-6302	TRAVEL AND TRAINING	2,786	676	2,000	3,328	2,000
572-6303	ADVERTISING	28,745	44,096	44,300	44,000	44,300
572-6304	PRINTING AND BINDING	0	0	0	0	0
572-6305	ELECTRICITY	0	0	0	0	0
572-6308	REPAIR AND MAINTENANCE	0	0	2,450	1,500	1,500
572-6309	RENTALS	87	8,979	500	250	500
572-6310	CONTRACTUAL SERVICES	15,581	6,726	500	6,695	6,500
572-6312	PROFESSIONAL DUES	470	385	250	0	250
572-6313	AID TO OTHER ORGANIZATIONS	26,025	54,012	45,735	45,735	40,000
572-6314	INSURANCE	420	379	541	509	541
572-6317	SERVICE CHARGES	0	2,577	1,500	1,500	2,000
572-6320	FEDERAL/STATE LICENSING	0	0	0	0	0
572-6380	HISTORIC PRESERVATION	36,760	44,214	78,597	37,500	30,000
572-6385	ARTS PROMOTION	4,880	2,514	5,000	5,000	5,000
572-6386	CITY SPONSORED EVENTS	0	0	32,000	32,000	32,000
572-6399	MISCELLANEOUS	423	793	250	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>126,214</b>	<b>169,243</b>	<b>219,223</b>	<b>183,616</b>	<b>170,191</b>
<b><u>CAPITAL OUTLAY</u></b>						
572-6502	CAPITAL IMPROV - BUILDINGS	34,945	331,942	0	5,197	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>34,945</b>	<b>331,942</b>	<b>0</b>	<b>5,197</b>	<b>0</b>
<b><u>OPERATING TRANSFERS</u></b>						
572-6610	OPERATING TRANSFERS FUND 10	0	0	20,575	20,575	50,252
572-6999	EXPENSE REIMB TO GENERAL FUND	0	37,367	0	0	0
<b>TOTAL OPERATING TRANSFERS</b>		<b>0</b>	<b>37,367</b>	<b>20,575</b>	<b>20,575</b>	<b>50,252</b>
<b>TOTAL EXPENDITURES</b>		<b>237,102</b>	<b>638,778</b>	<b>315,126</b>	<b>278,609</b>	<b>301,186</b>

\*INCLUDES AMENDMENTS.

## **EQUIPMENT REPLACEMENT FUND**

This fund is used for planning capital purchases for general government funds. Funding comes from budgeted transfers as well as auction proceeds.

# **EQUIPMENT REPLACEMENT FUND REVENUES**

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

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>OPERATING TRANSFERS</u></b>				
4510	OPERATING TRF FUND 10	0	200,000	100,000	155,000
4821	AUCTION PROCEEDS	0	35,509	0	35,000
	<b>TOTAL OPERATING TRANSFERS</b>	<b>0</b>	<b>235,509</b>	<b>100,000</b>	<b>190,000</b>
	<b>GRAND TOTAL REVENUES</b>	<b>0</b>	<b>235,509</b>	<b>100,000</b>	<b>190,000</b>

# **EQUIPMENT REPLACEMENT FUND EXPENDITURES**

**CITY OF ATHENS**  
**EQUIPMENT REPLACEMENT EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>CAPITAL OUTLAY</u></b>					
522-6506	VEHICLES	0	0	0	0	25,000
532-6506	VEHICLES	0	80,000	30,000	17,000	25,000
534-6506	MACHINERY & EQUIPMENT	0	0	14,500	14,363	0
538-6506	MACHINERY & EQUIPMENT	0	5,149	20,000	10,500	20,500
546-6504	MACHINERY & EQUIPMENT	0	0	62,645	62,645	7,500
546-6506	VEHICLES	0	0	35,000	32,000	0
551-6504	MACHINERY & EQUIPMENT	0	0	0	0	7,500
551-6506	VEHICLES	0	37,787	0	0	0
552-6504	MACHINERY & EQUIPMENT	0	0	0	0	7,500
553-6504	MACHINERY & EQUIPMENT	0	0	0	0	30,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>122,936</b>	<b>162,145</b>	<b>136,508</b>	<b>123,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>122,936</b>	<b>162,145</b>	<b>136,508</b>	<b>123,000</b>

\*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	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>OPERATING REVENUE</u></b>					
4000	UTILITY FEE (PUBLIC USE)	0	0	500	1,500
4010	PRIVATE EVENT RENTALS	0	7,347	35,000	42,000
4020	CLEANING FEE	0	1,640	5,200	5,500
4030	FORFEITED DEPOSIT	0	750	0	0
4040	SECURITY FEE	0	0	240	250
4100	TICKET SALES CITY SPONSORED	0	8,127	8,500	8,500
4110	VENDOR BOOTH RENTAL	0	450	1,000	1,000
<b>TOTAL OPERATING REVENUE</b>		<b>0</b>	<b>18,314</b>	<b>50,440</b>	<b>58,750</b>
<b><u>OTHER NON-OPERATING</u></b>					
4800	MERCHANDISE- RESALE	0	1,383	500	1,000
4899	MISCELLANEOUS REVENUE	0	0	250	250
4930	DONATIONS	0	2,869	50	250
<b>TOTAL OTHER NON-OPERATING</b>		<b>0</b>	<b>4,252</b>	<b>800</b>	<b>1,500</b>
<b>GRAND TOTAL REVENUES</b>		<b>0</b>	<b>22,566</b>	<b>51,240</b>	<b>60,250</b>

## **TEXAN THEATRE FUND EXPENDITURES**

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

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
570-6102	OVERTIME (TEXAN)	0	0	0	0	10,000
570-6103	FICA	0	0	0	0	765
570-6104	GROUP INSURANCE	0	0	0	0	1,684
570-6105	RETIREMENT	0	0	0	0	1,573
<b>TOTAL PERSONNEL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,022</b>
<b><u>SUPPLIES</u></b>						
570-6201	OFFICE SUPPLIES	0	0	100	100	100
570-6202	OPERATING SUPPLIES	0	1,172	500	500	500
570-6203	REPAIR & MAINTENANCE SUPPLIES	0	24	500	500	500
570-6204	SMALL TOOLS AND EQUIPMENT	0	0	1,500	4,500	1,500
570-6205	POSTAGE	0	0	200	0	200
570-6208	COMPUTER SOFTWARE	0	0	250	250	250
570-6209	MERCHANDISE - RESALE	0	785	0	800	1,000
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>1,981</b>	<b>3,050</b>	<b>6,650</b>	<b>4,050</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
570-6301	COMMUNICATIONS	0	2,132	4,000	3,500	4,000
570-6303	ADVERTISING	0	325	0	0	0
570-6305	ELECTRICITY	0	5,769	11,200	16,000	15,000
570-6308	REPAIR & MAINTENANCE	0	189	2,500	500	2,500
570-6309	RENTALS	0	1,991	0	148	0
570-6310	CONTRACTUAL SERVICES	0	1,670	6,000	9,000	11,000
570-6314	INSURANCE	0	0	2,000	2,925	2,000
570-6317	SERVICE CHARGES	0	57	0	1,200	1,200
570-6320	FEDERAL/STATE LICENSING	0	765	1,200	0	1,200
570-6399	MISCELLANEOUS	0	104	100	75	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>0</b>	<b>13,001</b>	<b>27,000</b>	<b>33,348</b>	<b>36,900</b>
<b><u>OPERATING TRANSFERS</u></b>						
570-6610	OPERATING TRANSFERS FUND 10	0	0	10,550	0	5,000
<b>TOTAL OPERATING TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>10,550</b>	<b>0</b>	<b>5,000</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>14,982</b>	<b>40,600</b>	<b>39,998</b>	<b>59,972</b>

\*INCLUDES AMENDMENTS.

## **SANITATION FUND**

This fund captures revenues and expenditures related to refuse collection contracted with Republic Services. Also included are revenues and expenditures related to operating the City's Collection Site.

# **SANITATION FUND REVENUES**

**CITY OF ATHENS  
SANITATION FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>OPERATING REVENUE</u></b>				
4121	FRANCHISE: SOLID WASTE	0	0	0	25,000
	<b>TOTAL OPERATING REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
	<b><u>OTHER NON-OPERATING</u></b>				
4801	INTEREST EARNED	0	0	0	200
4820	COLLECTION SITE	0	0	0	20,000
4830	COMMERCIAL – NO PICKUP FEE	0	0	0	13,000
4850	GARBAGE COLLECTION REVENUE	0	0	0	1,650,000
	<b>TOTAL OTHER NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,683,200</b>
	<b>GRAND TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,708,200</b>

## **SANITATION FUND EXPENDITURES**

**CITY OF ATHENS  
SANITATION FUND EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
518-6102	OVERTIME	0	0	0	0	10,290
518-6103	FICA	0	0	0	0	787
518-6104	GROUP INSURANCE	0	0	0	0	2,628
518-6105	RETIREMENT	0	0	0	0	1,618
<b>TOTAL PERSONNEL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,323</b>
<b><u>SUPPLIES</u></b>						
518-6201	OFFICE SUPPLIES	0	0	0	0	0
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
518-6300	PROFESSIONAL SERVICES	0	0	0	0	1,000
518-6305	ELECTRICITY	0	0	0	0	250
518-6310	CONTRACTUAL SERVICES	0	0	0	0	1,683,500
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,684,750</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,700,073</b>

\*INCLUDES AMENDMENTS.



## **CAPITAL IMPROVEMENT FUND**

This fund is used to record activity related to the construction or acquisition of capital assets typically funded through the issuance of debt.

# **CAPITAL IMPROVEMENT FUND REVENUES**

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

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>INTRAGOVERNMENTAL</u></b>				
4552	OPERATING TRANSFER 10	3,977	0	0	0
	<b>TOTAL OPERATING REVENUE</b>	<b>3,977</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b><u>OTHER NON-OPERATING</u></b>				
4801	INTEREST EARNED	68,815	161,846	227,095	125,000
4910	BOND PROCEEDS	11,755,000	0	0	0
	<b>TOTAL OTHER NON-OPERATING</b>	<b>11,823,815</b>	<b>161,846</b>	<b>227,095</b>	<b>125,000</b>
	<b>GRAND TOTAL REVENUES</b>	<b>11,827,792</b>	<b>161,846</b>	<b>227,095</b>	<b>125,000</b>

# **CAPITAL IMPROVEMENT FUND EXPENDITURES**

**2017 Certificates of Obligation  
Capital Improvement Projects - Fund 30**

	ACTUAL 2016/2017	ACTUAL 2017/2018	ESTIMATED 2018/2019	PROPOSED 2019/2020
<i>Estimated Balance 10/1</i>	\$ -	\$ 11,331,122	\$ 9,869,583	\$ 9,073,174

**Revenue:**

<i>Interest Earnings</i>	\$ 68,815	\$ 161,846	\$ 225,000	\$ 125,000
<i>CO Proceeds</i>	\$ 12,173,000	\$ -	\$ -	\$ -
<b><i>Total Revenues</i></b>	<b>\$ 12,241,815</b>	<b>\$ 161,846</b>	<b>\$ 225,000</b>	<b>\$ 125,000</b>

<b><i>TOTAL AMOUNT AVAILABLE</i></b>	<b>\$ 12,241,815</b>	<b>\$ 11,492,968</b>	<b>\$ 10,094,583</b>	<b>\$ 9,198,174</b>
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**Disbursements**

	Original Budget	Revised Budget		
700 Cain Center	\$ 10,593,500	\$ 3,557,491	\$ 209,242	\$ 270,030
710 Texan Theater	\$ 1,419,500	\$ 1,446,748	\$ 573,178	\$ 873,571
720 Central Fire Station Improvements	\$ 55,000	\$ 131,565	\$ -	\$ 55,000
721 North Fire Station Improvements	\$ -	\$ 30,000	\$ -	\$ -
725 Peach Park Improvements	\$ 35,000	\$ 35,000	\$ -	\$ 29,329
730 Cain Park Improvements	\$ 40,000	\$ 79,500	\$ 8,854	\$ 3,254
735 West Park Improvements	\$ 30,000	\$ -	\$ -	\$ -
738 City Hall Improvements	\$ -	\$ 75,000	\$ -	\$ -
740 Waste Water Facilities	\$ -	\$ 180,000	\$ -	\$ -
755 Water Tank Rehab (3)	\$ -	\$ 912,075	\$ -	\$ 130,620
760 Booster Pump Station	\$ -	\$ 504,643	\$ -	\$ 213,196
765 North WWTP Trickling Filter Repair	\$ -	\$ 255,601	\$ -	\$ 291,447
770 South Prairieville and Park	\$ -	\$ 558,773	\$ -	\$ 270,783
780 Water Model	\$ -	\$ 198,000	\$ 119,419	\$ 77,715
785 Edmonson Sewer Replacement	\$ -	\$ 800,000	\$ -	\$ -
790 Corsicana-Aaron Sewer Replacement	\$ -	\$ 397,005	\$ -	\$ -
<b><i>Total Disbursements</i></b>	<b>\$ 12,173,000</b>	<b>\$ 9,161,401</b>	<b>\$ 910,693</b>	<b>\$ 1,623,385</b>

<b><i>Estimated Balance 9/30</i></b>	<b>\$ 11,331,122</b>	<b>\$ 9,869,583</b>	<b>\$ 9,073,174</b>	<b>\$ 5,484,700</b>
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PROJECT INCOMPLETE  
PROJECT COMPLETED  
PROJECT BUDGET FY 2020

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

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>CONTRACTUAL SERVICES</u></b>						
503-6300.700	CAIN CTR RENO - PROF FEES	56,100	268,555	0	78,219	0
503-6300.705	MUNICIPAL FACILITIESPROF SVS	149,554	1,413	0	0	0
503-6300.710	TEXAS THEATREPROF SVS	92,433	0	0	0	0
503-6300.780	WATER STUDYPROF SERVICES	119,419	77,715	0	0	0
503-6399	MISCELLANEOUS	86	63	0	0	0
503-6476	BOND ISSUANCE COSTS	141,434	0	0	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>559,026</b>	<b>347,745</b>	<b>0</b>	<b>78,219</b>	<b>0</b>
<b><u>CAPITAL OUTLAY</u></b>						
503-6500.700	CAIN CENTER	0	0	5,337,962	0	3,058,219
503-6500.720	CENTRAL FIRE STATION	0	55,000	60,000	76,565	30,000
503-6500.721	NORTH FIRE STATION	0	0	30,000	29,329	0
503-6500.725	PEACH PARK IMPROVEMENTS	0	0	35,000	34,693	0
503-6500.735	WEST PARK IMPROVEMENTS	0	0	30,000	0	0
503-6500.755	WATER TANK REHAB	0	130,620	781,455	349,230	510,755
503-6500.760	BOOSTER STATION	0	213,196	400,000	291,447	0
503-6500.765	N WWTP TRICKLING FILTER	0	0	500,000	255,600	0
503-6502.710	TEXAS THEATRE BUILDING	473,918	868,058	0	0	0
503-6502.738	CITY HALL IMPROVEMENTS	0	0	0	0	75,000
503-6503.700	CAIN CTR CONSTRUCT OTHER IMPR	3,500	0	0	0	0
503-6503.710	TEXAS THEATREOTHER IMPROVMTS	6,827	5,513	0	0	0
503-6503.730	CAIN PARK LIGHTINGOTHER IMPR	8,854	3,254	27,892	27,892	39,500
<b>TOTAL CAPITAL OUTLAY</b>		<b>493,099</b>	<b>1,275,640</b>	<b>7,202,310</b>	<b>1,064,756</b>	<b>3,713,474</b>
<b>TOTAL EXPENDITURES</b>		<b>1,052,125</b>	<b>1,623,385</b>	<b>7,202,310</b>	<b>1,142,974</b>	<b>3,713,474</b>

\*INCLUDES AMENDMENTS.

## **CAIN CENTER OPERATIONS FUND**

This fund will capture operational revenues and expenditures related to operating the Cain Center upon estimated completion of construction FY 2020.

# **CAIN CENTER OPERATIONS FUND REVENUES**



**CITY OF ATHENS  
CAIN CENTER OPERATIONS REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>INTERGOVERNMENTAL RECEIPT</u></b>				
4510	OPERATING TRANSFER FUND 10	0	0	0	237,868
	<b>TOTAL INTERGOVERNMENTAL RECEIPT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>237,868</b>
	<b>GRAND TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>237,868</b>

# **CAIN CENTER OPERATIONS FUND EXPENDITURES**

CAIN CENTER  
DEPARTMENT (535)



## **DEPARTMENTAL PURPOSE AND OBJECTIVES**

**DEPARTMENT:** Cain Center Operations

**DEPARTMENT PURPOSE:**

The Cain Center Operations department will capture operating revenues and expenditures related to running the Cain Center. Construction is estimated to commence in FY 2020.

**DEPARTMENTAL OBJECTIVES:**

- To account for operational activities of the Cain Center facility. Until completion of construction this department will house expenditures related to utilities and repairs and maintenance.
- Partial funding for staffing the early phases of the Cain Center have been budgeted for in the FY 2020 budget.

**CITY OF ATHENS**  
**CAIN CENTER OPERATIONS EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>PERSONNEL SERVICES</u></b>						
535-6100	LONGEVITY	0	0	0	0	586
535-6101	SALARIES	0	0	0	0	106,350
535-6103	FICA	0	0	0	0	8,726
535-6104	GROUP INSURANCE	0	0	0	0	18,169
535-6105	RETIREMENT	0	0	0	0	17,941
535-6106	WORKERS COMP	0	0	0	0	692
535-6110	VACATION BUYBACK	0	0	0	0	541
535-6115	ON CALL PAY	0	0	0	0	3,570
535-6117	SICK BUYBACK	0	0	0	0	325
535-6141	CAR ALLOWANCE	0	0	0	0	2,700
<b>TOTAL PERSONNEL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,600</b>
<b><u>SUPPLIES</u></b>						
518-6201	OFFICE SUPPLIES	0	0	0	0	0
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
535-6301	COMMUNICATION	0	0	0	0	2,500
535-6305	ELECTRICITY	0	0	0	0	20,000
535-6306	NATURAL GAS	0	0	0	0	2,400
535-6308	REPAIR & MAINTENANCE	0	0	0	0	2,000
535-6310	CONTRACTUAL SERVICES	0	0	0	0	1,100
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,000</b>
<b><u>OPERATING TRANSFERS</u></b>						
535-6636	OPERATING TRANSFER FUND 36	0	0	0	0	50,000
<b>TOTAL OPERATING TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>
<b>TOTAL EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>237,600</b>

\*INCLUDES AMENDMENTS.

**PERSONNEL**

<b>POSITION CLASSIFICATION</b>	<b>TOTAL</b>
Cain Center Manager	1
Recreation Coordinator	1
Crew Foreman	0.60
Facilities Technician	1
<b>TOTAL FTE:</b>	<b>3.60</b>

## **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 31 – Downtown Capital Improvement Fund**

This fund accounts for improvements for the downtown area of Athens.

### **Fund 33 – Water Sewer Bond Capital Project**

This fund was established to account for the projects funded by the 2004 Certificates of Obligation.

### **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 590 – Municipal Court Building Security Fund**

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

### **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 Forfeited Cash Fund**

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

## **GENERAL FUND GRANTS**

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

**CITY OF ATHENS**  
**GENERAL FUND GRANTS REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>OTHER OPERATING REVENUE</u></b>					
4510	OPERATING TRANSFERS FUND 10	0	0	25,200	0
4534.1	TPWD – (OD BAGGETT)	3,057	0	0	0
4610.19	DOJ – BVP GRANT	0	0	0	0
4801	INTEREST EARNED	0	0	11	0
<b>TOTAL OTHER OPERATING REVENUE</b>		<b>3,057</b>	<b>0</b>	<b>25,211</b>	<b>0</b>
<b>GRAND TOTAL REVENUES</b>		<b>3,057</b>	<b>0</b>	<b>25,211</b>	<b>0</b>



**CITY OF ATHENS**  
**GENERAL FUND GRANTS EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>CAPITAL OUTLAY</u></b>					
504-6202	OPERATING SUPPLIES	0	0	0	21,046	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,046</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,046</b>	<b>0</b>

\*INCLUDES AMENDMENTS.

## **DOWNTOWN CAPITAL IMPROVEMENT FUND**

This fund accounts for capital improvements to the downtown area of the City of Athens.

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

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>OTHER NON-OPERATING</u></b>				
4801	INTEREST EARNED	350	148	1	0
	<b>TOTAL OTHER NON-OPERATING</b>	<b>350</b>	<b>148</b>	<b>1</b>	<b>0</b>
	<b><u>OTHER FINANCING SOURCES</u></b>				
4930	DONATIONS	0	0	0	0
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>GRAND TOTAL REVENUES</b>	<b>350</b>	<b>148</b>	<b>1</b>	<b>0</b>

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

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>SUPPLIES</u></b>						
503-6202	OPERATING SUPPLIES	265	0	0	0	0
503-6203	REPAIR & MAINTENANCE SUPPLIES	3,411	0	0	0	0
503-6204	SMALL TOOLS & EQUIPMENT	3,940	0	0	0	0
<b>TOTAL SUPPLIES</b>		<b>7,616</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
503-6300	PROFESSIONAL SERVICES	0	0	0	0	0
503-6308	REPAIR & MAINTENANCE	5,901	4,995	0	0	0
503-6399	MISCELLANEOUS	0	3,051	0	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>5,901</b>	<b>8,046</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CAPITAL OUTLAY</u></b>						
503-6502	BUILDINGS	0	64,033	0	0	0
503-6503	IMPROVEMENTS O/THAN BUILDINGS	34,426	0	0	0	0
503-6504	MACHINERY & EQUIPMENT	0	0	0	0	0
503-6521	PUBLIC FACILITIES: SIDEWALKS	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>34,426</b>	<b>64,033</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OPERATING TRANSFERS</u></b>						
503-6610	OPERATING TRANSFERS FUND 10	(9,028)	0	0	0	0
<b>TOTAL OPERATING TRANSFERS</b>		<b>(9,028)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>39,916</b>	<b>72,079</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*INCLUDES AMENDMENTS.

## **2004 WATER/SEWER CAPITAL PROJECT FUND**

This fund was established to account for the projects funded by the 2004 Certificates of Obligation.

**CITY OF ATHENS**  
**2004 WATER/SEWER CAPITAL PROJECT REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>INTRAGOVERNMENTAL RECEIPT</u></b>					
4533	OPERATING TRANSFER FUND 40	0	(355,643)	0	0
<b>TOTAL INTRAGOVERNMENTAL RECEIPT</b>		<b>0</b>	<b>(355,643)</b>	<b>0</b>	<b>0</b>
<b><u>OTHER NON-OPERATING</u></b>					
4801	INTEREST INCOME	2,611	624	45	0
4899	MISCELLANEOUS INCOME	3,842	0	0	0
<b>TOTAL OTHER NON-OPERATING</b>		<b>6,452</b>	<b>624</b>	<b>45</b>	<b>0</b>
<b>GRAND TOTAL REVENUES</b>		<b>6,452</b>	<b>(355,019)</b>	<b>45</b>	<b>0</b>

**CITY OF ATHENS**  
**2004 WATER/SEWER CAPITAL PROJECT EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>CAPITAL OUTLAY</u></b>					
503-6530	PUBLIC FACILITIES: WATER/WW	0	0	0	12,315	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,315</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,315</b>	<b>0</b>

\*INCLUDES AMENDMENTS.

## **UTILITY FUND GRANTS**

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



**CITY OF ATHENS  
UTILITY FUND GRANTS REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	NO ACTIVITY	0	0	0	0
	GRAND TOTAL REVENUES	0	0	0	0

**CITY OF ATHENS  
UTILITY FUND GRANTS EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	NO ACTIVITY	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0

\*INCLUDES AMENDMENTS.

## **AIRPORT GRANTS FUND**

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

**CITY OF ATHENS**  
**AIRPORT GRANTS REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>INTRAGOVERNMENTAL RECEIPTS</u></b>					
4501	LOCAL MATCH	0	0	0	0
4510	OPERATING TRANSFER FUND 10	0	0	0	0
4511	OPERATING TRANSFER FUND 11	0	12,700	0	0
<b>TOTAL INTRAGOVERNMENTAL RECEIPTS</b>		<b>0</b>	<b>12,700</b>	<b>0</b>	<b>0</b>
<b><u>INTERGOVERNMENTAL RECEIPTS</u></b>					
4601	FEDERAL GRANT REVENUE	0	0	0	0
4602	STATE GRANT REVENUE	128,996	0	0	0
<b>TOTAL INTERGOVERNMENTAL RECEIPTS</b>		<b>128,996</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER NON-OPERATING</u></b>					
4801	INTEREST INCOME	0	7	0	0
4899	MISCELLANEOUS INCOME	0	0	0	0
<b>TOTAL OTHER NON-OPERATING</b>		<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL REVENUES</b>		<b>128,996</b>	<b>12,707</b>	<b>0</b>	<b>0</b>

**CITY OF ATHENS**  
**AIRPORT GRANTS EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>SUPPLIES</u></b>						
536-6203	REPAIR & MAINTENANCE SUPPLIES	0	0	0	0	0
536-6204	SMALL TOOLS & EQUIPMENT	1	0	0	0	0
<b>TOTAL SUPPLIES</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
536-6300	PROFESSIONAL SERVICES	0	0	0	0	0
536-6308	REPAIR & MAINTENANCE SERVICES	4,157	0	0	0	0
536-6310	OTHER CONTRACTUAL SERVICE	124,839	0	0	0	0
536-6399	MISCELLANEOUS	0	0	0	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>128,996</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CAPITAL OUTLAY</u></b>						
536-6502	BUILDINGS	0	0	0	0	0
536-6503	IMPR OTHER THAN BUILDINGS	0	0	0	8,394	0
536-6504	MACHINERY & EQUIPMENT	0	0	0	0	0
536-6530	PUBLIC FACILITIES: WATER/WW	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>8,394</b>	<b>0</b>
<b><u>OPERATING TRANSFERS</u></b>						
536-6610	OPERATING TRANSFERS FUND 10	0	0	0	0	0
536-6611	OPERATING TRANSFERS FUND 11	0	0	0	0	0
<b>TOTAL OPERATING TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>128,996</b>	<b>0</b>	<b>0</b>	<b>8,394</b>	<b>0</b>

\*INCLUDES AMENDMENTS.

## **SPECIAL DONATIONS FUND**

This fund is used to track donations received by the City of Athens to be used for a specific purpose.

**CITY OF ATHENS**  
**SPECIAL DONATIONS FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>INTERGOVERNMENTAL RECEIPTS</u></b>					
4621	LEOSE TRAINING FUNDS	3,131	3,454	3,134	0
<b>TOTAL INTERGOVERNMENTAL RECEIPTS</b>		<b>3,131</b>	<b>3,454</b>	<b>3,134</b>	<b>0</b>
<b><u>OTHER NON-OPERATING</u></b>					
4801	INTEREST INCOME	345	209	183	0
4899	MISCELLANEOUS INCOME	6,072	2,000	2,000	0
<b>TOTAL OTHER NON-OPERATING</b>		<b>6,417</b>	<b>2,209</b>	<b>2,183</b>	<b>0</b>
<b><u>OTHER FINANCING SOURCES</u></b>					
4930	DONATIONS	11,405	11,855	3,260	0
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>11,405</b>	<b>11,855</b>	<b>3,260</b>	<b>0</b>
<b>GRAND TOTAL REVENUES</b>		<b>20,953</b>	<b>17,518</b>	<b>8,576</b>	<b>0</b>

**CITY OF ATHENS**  
**SPECIAL DONATIONS FUND EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>ALL EXPENDITURES</u></b>					
515-6202	OPERATING SUPPLIES	0	0	0	355	0
515-6399	MISCELLANEOUS	5,476	0	0	2,000	0
517-6503	IMPR OTHER THAN BUILDINGS	0	13,858	0	0	0
546-6202	OPERATING SUPPLIES	270	0	0	7,679	0
546-6203	REPAIR & MAINTENANCE SUPPLIES	0	0	0	2,876	0
546-6204	SMALL TOOLS & EQUIPMENT	1,341	0	0	0	0
546-6302	LEOSE FIRE TRAINING	0	847	0	0	0
546-6399	MISCELLANEOUS	372	21,771	0	7,484	0
546-6502	BUILDINGS	0	2,915	0	0	0
551-6399	MISCELLANEOUS	0	0	0	150	0
552-6302	TRAVEL & TRAINING	794	0	0	0	0
553-6302	POLICE LEOSE TRAINING	4,248	2,635	0	2,646	0
554-6204	SMALL TOOLS & EQUIPMENT	0	0	0	2,215	0
554-6610	OPERATING TRANSFERS FUND 10	324	0	0	0	0
555-6399	MISCELLANEOUS	2,775	4,422	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>15,601</b>	<b>46,448</b>	<b>0</b>	<b>25,406</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>15,601</b>	<b>46,448</b>	<b>0</b>	<b>25,406</b>	<b>0</b>

\*INCLUDES AMENDMENTS.



## **MUNICIPAL COURT BUILDING SECURITY FUND**

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

**CITY OF ATHENS**  
**MUNICIPAL COURT BUILDING SECURITY FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>COURT/PUBLIC SAFETY</u></b>				
4201.65	BUILDING SECURITY FEES	0	0	2,012	0
	<b>TOTAL COURT/PUBLIC SAFETY</b>	<b>0</b>	<b>0</b>	<b>2,012</b>	<b>0</b>
	<b>GRAND TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>2,012</b>	<b>0</b>

**CITY OF ATHENS**  
**MUNICIPAL COURT BUILDING SECURITY FUND EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>CAPITAL OUTLAY</u></b>					
550-6503	IMPR OTHER THAN BUILDINGS	0	0	0	5,673	0
550-6504	MACHINERY & EQUIPMENT	0	0	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,673</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,673</b>	<b>0</b>

\*INCLUDES AMENDMENTS.

## **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 FEES REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	<b><u>COURT/PUBLIC SAFETY</u></b>				
4201.6	MUNICIPAL COURT TECHNOLOGY FEE	4,286	4,686	3,151	0
	<b>TOTAL COURT/PUBLIC SAFETY</b>	<b>4,286</b>	<b>4,686</b>	<b>3,151</b>	<b>0</b>
	<b><u>OTHER NON-OPERATING</u></b>				
4801	INTEREST INCOME	3	17	34	0
	<b>TOTAL OTHER NON-OPERATING</b>	<b>3</b>	<b>17</b>	<b>34</b>	<b>0</b>
	<b>GRAND TOTAL REVENUES</b>	<b>4,289</b>	<b>4,703</b>	<b>3,184</b>	<b>0</b>

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

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>SUPPLIES</u></b>						
550-6201	OFFICE SUPPLIES	0	0	0	0	0
550-6203	REPAIR & MAINTENANCE SUPPLIES	0	(2,474)	0	0	0
550-6204	SMALL TOOLS AND EQUIPMENT	302	0	0	0	0
550-6208	COMPUTER SOFTWARE	0	0	0	0	0
<b>TOTAL SUPPLIES</b>		<b>302</b>	<b>(2,474)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CONTRACTUAL SERVICES</u></b>						
550-6308	REPAIR & MAINTENANCE SERVICES	4,948	0	0	0	0
550-6309	RENTALS	0	0	0	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>4,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>LONG-TERM DEBT</u></b>						
550-6420	CAPITAL LEASE/NOTES PRINCIPAL	0	0	0	0	0
550-6430	CAPITAL LEASE/NOTES INTEREST	0	0	0	0	0
<b>TOTAL LONG-TERM DEBT</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>CAPITAL OUTLAY</u></b>						
550-6508	COMPUTER EQUIPMENT	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>5,250</b>	<b>(2,474)</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*INCLUDES AMENDMENTS.

## **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.

**CITY OF ATHENS**  
**LOCAL FORFEITED CASH FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
<b><u>INTRAGOVERNMENTAL RECEIPTS</u></b>					
4510	OPERATING TRANSFERS FUND 10	0	0	0	0
<b>TOTAL INTRAGOVERNMENTAL RECEIPTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER NON-OPERATING</u></b>					
4801	INTEREST INCOME	128	134	138	0
4899	MISCELLANEOUS INCOME	0	2,389	0	0
<b>TOTAL OTHER NON-OPERATING</b>		<b>128</b>	<b>2,523</b>	<b>138</b>	<b>0</b>
<b>GRAND TOTAL REVENUES</b>		<b>128</b>	<b>2,523</b>	<b>138</b>	<b>0</b>



**CITY OF ATHENS**  
**LOCAL FORFEITED CASH FUND EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	NO ACTIVITY	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0

\*INCLUDES AMENDMENTS.

## **FEDERAL FORFEITED CASH FUND**

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

**CITY OF ATHENS  
FEDERAL FORFEITED CASH FUND REVENUE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	NO ACTIVITY	0	0	0	0
	GRAND TOTAL REVENUES	0	0	0	0

**CITY OF ATHENS  
FEDERAL FORFEITED CASH FUND EXPENDITURE DETAIL**

ACCT #	ACCOUNT NAME	2016 - 2017 ACTUAL	2017 - 2018 ACTUAL	2018 - 2019 YE BUDGET*	2018 - 2019 EST FYE	2019 - 2020 BUDGET
	NO ACTIVITY	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	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 & 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.

#### **18    Sanitation Fund**

This fund is used to account for all revenues and expenditures related to the collection station as well as collections for contracted refuse collection with Republic Services.

## **CLASSIFICATION OF EXPENDITURES BY FUND, DEPARTMENT AND OBJECT**

### **FUND:**

#### **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.

#### **35 Cain Center Fund**

This fund is utilized to capture the operating activity of the Cain Center Facility.

#### **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**

		50	Municipal Court
10	City Administrator	51	Police Administration
11	Legal	52	Police Investigation
12	Human Resources	53	Police Patrol
13	Technology	54	Police Support Services
14	Finance	55	Non-Departmental
15	Mayor and Council		
16	City Secretary		
17	Facilities		
22	Code Enforcement		
24	Development Services		
32	Streets & Drainage		
34	Parks		
38	Fleet Maintenance		
45	Civil Service		
46	Fire Services		
47	Emergency Operation		
49	Animal Control		

### **Fund 11**

36	Airport
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### **Fund 12**

72	Tourism
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### **Fund 40**

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



### **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 may be provided by some agency of the governmental unit or by private business organizations.

### **6400 Long-Term Debt**

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

**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.)

# POSITION LISTING

## EFFECTIVE 10/1/19

POSITION TITLE	FUND - DEPT	PAY GRADE	FULL-TIME EQUIVALENT
CITY MANAGER	10-10	CA	1
TOTAL ADMINISTRATION (510)			1
DIRECTOR OF HUMAN RESOURCES (50% OF POSITION)	10-12	27	0.5
HUMAN RESOURCES GENERALIST	10-12	17	1
TOTAL HUMAN RESOURCES (512)			1.5
DIRECTOR OF INFORMATION TECHNOLOGY	10-13	27	1
TOTAL TECHNOLOGY (513)			1
DIRECTOR OF FINANCE	10-14	27	1
SENIOR ACCOUNTANT	10-14	21	1
PURCHASING COORDINATOR	10-14	20	1
TOTAL FINANCE (514)			3
CITY SECRETARY	10-16	27	1
PART TIME CLERK (50% OF POSITION) - VACANCY	10-16	15	0.25
TOTAL CITY SECRETARY (516)			1.25
PARKS & FACILITIES MANAGER (30% OF POSITION)	10-17	22	0.3
TOTAL FACILITIES (517)			0.3
SENIOR BUILDING INSPECTOR	10-22	21	1
CODE ENFORCEMENT OFFICER	10-22	20	1
TOTAL CODE ENFORCEMENT (522)			2
DIRECTOR OF DEVELOPMENT SERVICES	10-24	27	1
DEVELOPMENT COORDINATOR	10-24	19	1
TOTAL DEVELOPMENT SERVICES (524)			2
DIRECTOR OF PUBLIC WORKS (40% OF POSITION)	10-32	27	0.4
STREETS SUPERINTENDENT	10-32	21	1
STREET FOREMAN	10-32	17	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)			8.4

# POSITION LISTING

## EFFECTIVE 10/1/19

POSITION TITLE	FUND - DEPT	PAY GRADE	FULL-TIME EQUIVALENT
DIRECTOR OF PUBLIC WORKS (20% OF POSITION)	10-34	27	0.2
PARKS & FACILITIES MANAGER (70% OF POSITION)	10-34	22	0.7
CREW FOREMAN (40% OF POSITION)	10-34	17	0.4
EQUIPMENT OPERATOR I	10-34	13	1
PARKS MAINTENANCE TECH	10-34	12	5
PARKS LABORER (SEASONAL)	10-34	10	0.5
PARKS LABORER (SEASONAL)	10-34	10	0.5
TOTAL PARKS, RECREATION & CULTURE (534)			8.3
DIRECTOR OF PUBLIC WORKS (20% OF POSITION)	10-38	27	0.2
FLEET MAINTENANCE SUPERINTENDENT	10-38	21	1
MECHANIC II	10-38	14	1
FLEET HELPER - VACANCY	10-38	10	1
TOTAL FLEET MAINTENANCE (538)			3.2
DIRECTOR OF HUMAN RESOURCES (50% OF POSITION)	10-45	27	0.5
TOTAL CIVIL SERVICE (545)			0.5
FIRE CHIEF	10-46	29	1
ASSISTANT FIRE CHIEF	10-46	F26	1
BATTALION CHIEF/FIRE MARSHALL	10-46	F24	1
FIRE CAPTAIN	10-46	F21	3
FIRE LIEUTENANT	10-46	F20	3
FIRE FIGHTER	10-46	F19	15
FIRE FIGHTER - VACANCY	10-46	F19	3
TOTAL FIRE SERVICES (546)			27
ANIMAL CONTROL	10-49	15	1
TOTAL ANIMAL CONTROL (549)			1
COURT ADMINISTRATOR	10-50	16	1
PART TIME CLERK (50% OF POSITION) - VACANCY	10-50	15	0.25
MUNICIPAL JUDGE (PART-TIME)	10-50	PT	0.5
TOTAL MUNICIPAL COURT (550)			1.75
POLICE CHIEF	10-51	29	1
ASSISTANT POLICE CHIEF	10-51	P5	1
TOTAL POLICE ADMINISTRATION (551)			2

# POSITION LISTING

## EFFECTIVE 10/1/19

POSITION TITLE	FUND - DEPT	PAY GRADE	FULL-TIME EQUIVALENT
POLICE SERGEANT	10-52	P3	1
CORPORAL	10-52	P2	1
CID - VACANCY	10-52	P1	1
POLICE OFFICER	10-52	P1	3
TOTAL POLICE INVESTIGATION (552)			6
LIEUTENANT	10-53	P4	1
SERGEANT	10-53	P3	5
CORPORAL	10-53	P2	5
POLICE OFFICER	10-53	P1	5
CADET - VACANCY	10-53	P1	2
CADET - VACANCY (50% FUNDED)	10-53	P1	1
CADET - VACANCY (75% FUNDED)	10-53	P1	1
POLICE OFFICER - VACANCY	10-53	P1	1
POLICE OFFICER - VACANCY (50% FUNDED)	10-53	P1	1
POLICE OFFICER - VACANCY (75% FUNDED)	10-53	P1	1
TOTAL POLICE PATROL (553)			23
POLICE LIEUTENANT	10-54	P4	1
EVIDENCE TECHNICIAN	10-54	17	1
POLICE DISPATCHER	10-54	17	5
POLICE SECRETARY - VACANCY	10-54	15	1
RECORDS CLERK	10-54	14	1
TOTAL POLICE SUPPORT SERVICES (554)			9
DIRECTOR OF PUBLIC WORKS (20% OF POSITION)	11-36	27	0.2
TOTAL AIRPORT (536)			0.2
TOURISM & CULTURAL COORDINATOR	12-72	20	1
TOTAL TOURISM (572)			1
CAIN CENTER MANAGER (75% FUNDED) - VACANCY	35-35	22	1
RECREATION COORDINATOR (50% FUNDED) - VACANCY	35-35	20	1
CREW FOREMAN (60% OF POSITION)	35-35	17	0.6
FACILITIES TECHNICIAN (50% FUNDED) - VACANCY	35-35	14	1
TOTAL CAIN CENTER (535)			3.6
DIRECTOR OF UTILITIES	40-61	27	1
PROJECT MANAGER - VACANCY	40-61	22	1
TOTAL UTILITY ADMINISTRATION (561)			2



# POSITION LISTING

## EFFECTIVE 10/1/19

POSITION TITLE	FUND - DEPT	PAY GRADE	FULL-TIME EQUIVALENT
SUPERINTENDENT	40-62	21	1
CHIEF OPERATOR	40-62	17	1
OPERATOR II	40-62	15	1
OPERATOR	40-62	14	3
OPERATOR - VACANCY	40-62	14	1
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
LINE MAINTENANCE TECHNICIAN - VACANCY	40-63	14	1
TOTAL UTILITY DISTRIBUTION & COLLECTION (563)			11
SUPERINTENDENT	40-65	21	1
CHIEF OPERATOR	40-65	17	1
OPERATOR	40-65	14	2
OPERATOR - VACANCY	40-65	14	1
APPRENTICE	40-65	11	2
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
DIRECTOR OF EDC - VACANCY	10-95	27	1
ADMIN ASSISTANT - VACANCY	10-95	17	1
TOTAL AEDC (595)			2

TOTAL GENERAL FUND:	102.2
TOTAL UTILITY FUND:	30
TOTAL CAIN CENTER:	3.6
TOTAL AIRPORT:	0.2
TOTAL HOT FUND:	1
TOTAL AEDC:	2
TOTAL FULL-TIME EQUIVALENTS:	139

GRADE	NON-CIVIL Payscale										
	Minimum					Mid-Point					Maximum
	STEP										
	1	2	3	4	5	6	7	8	9	10	11
10	22,196.000	22,883.000	23,591.000	24,320.000	25,072.000	25,848.000	26,647.000	27,471.000	28,321.000	29,197.000	30,100.000
PP	853.692	880.115	907.346	935.385	964.308	994.154	1,024.885	1,056.577	1,089.269	1,122.962	1,157.692
Mo	1,849.667	1,906.917	1,965.917	2,026.667	2,089.333	2,154.000	2,220.583	2,289.250	2,360.083	2,433.083	2,508.333
Hr	10.671	11.001	11.342	11.692	12.054	12.427	12.811	13.207	13.616	14.037	14.471
11	23,612.000	24,343.000	25,095.000	25,872.000	26,672.000	27,497.000	28,347.000	29,224.000	30,128.000	31,059.000	32,020.000
PP	908.154	936.269	965.192	995.077	1,025.846	1,057.577	1,090.269	1,124.000	1,158.769	1,194.577	1,231.538
Mo	1,967.667	2,028.583	2,091.250	2,156.000	2,222.667	2,291.417	2,362.250	2,435.333	2,510.667	2,588.250	2,668.333
Hr	11.352	11.703	12.065	12.438	12.823	13.220	13.628	14.050	14.485	14.932	15.394
12	25,087.000	25,863.000	26,663.000	27,488.000	28,338.000	29,214.000	30,118.000	31,049.000	32,009.000	32,999.000	34,020.000
PP	964.885	994.731	1,025.500	1,057.231	1,089.923	1,123.615	1,158.385	1,194.192	1,231.115	1,269.192	1,308.462
Mo	2,090.583	2,155.250	2,221.917	2,290.667	2,361.500	2,434.500	2,509.833	2,587.417	2,667.417	2,749.917	2,835.000
Hr	12.061	12.434	12.819	13.215	13.624	14.045	14.480	14.927	15.389	15.865	16.356
13	26,791.000	27,619.000	28,473.000	29,354.000	30,262.000	31,198.000	32,163.000	33,157.000	34,183.000	35,240.000	36,330.000
PP	1,030.423	1,062.269	1,095.115	1,129.000	1,163.923	1,199.923	1,237.038	1,275.269	1,314.731	1,355.385	1,397.308
Mo	2,232.583	2,301.583	2,372.750	2,446.167	2,521.833	2,599.833	2,680.250	2,763.083	2,848.583	2,936.667	3,027.500
Hr	12.880	13.278	13.689	14.113	14.549	14.999	15.463	15.941	16.434	16.942	17.466
14	28,538.000	29,421.000	30,331.000	31,269.000	32,236.000	33,233.000	34,261.000	35,320.000	36,413.000	37,539.000	38,700.000
PP	1,097.615	1,131.577	1,166.577	1,202.654	1,239.846	1,278.192	1,317.731	1,358.462	1,400.500	1,443.808	1,488.462
Mo	2,378.167	2,451.750	2,527.583	2,605.750	2,686.333	2,769.417	2,855.083	2,943.333	3,034.417	3,128.250	3,225.000
Hr	13.720	14.145	14.582	15.033	15.498	15.977	16.472	16.981	17.506	18.048	18.606
15	30,411.000	31,352.000	32,322.000	33,321.000	34,352.000	35,414.000	36,509.000	37,639.000	38,803.000	40,003.000	41,240.000
PP	1,169.654	1,205.846	1,243.154	1,281.577	1,321.231	1,362.077	1,404.192	1,447.654	1,492.423	1,538.577	1,586.154
Mo	2,534.250	2,612.667	2,693.500	2,776.750	2,862.667	2,951.167	3,042.417	3,136.583	3,233.583	3,333.583	3,436.667
Hr	14.621	15.073	15.539	16.020	16.515	17.026	17.552	18.096	18.655	19.232	19.827
16	32,417.000	33,420.000	34,453.000	35,519.000	36,617.000	37,750.000	38,917.000	40,121.000	41,362.000	42,641.000	43,960.000
PP	1,246.808	1,285.385	1,325.115	1,366.115	1,408.346	1,451.923	1,496.808	1,543.115	1,590.846	1,640.038	1,690.769
Mo	2,701.417	2,785.000	2,871.083	2,959.917	3,051.417	3,145.833	3,243.083	3,343.417	3,446.833	3,553.417	3,663.333
Hr	15.585	16.067	16.564	17.076	17.604	18.149	18.710	19.289	19.886	20.500	21.135
17	34,570.000	35,640.000	36,742.000	37,878.000	39,050.000	40,257.000	41,503.000	42,786.000	44,109.000	45,474.000	46,880.000
PP	1,329.615	1,370.769	1,413.154	1,456.846	1,501.923	1,548.346	1,596.269	1,645.615	1,696.500	1,749.000	1,803.077
Mo	2,880.833	2,970.000	3,061.833	3,156.500	3,254.167	3,354.750	3,458.583	3,565.500	3,675.750	3,789.500	3,906.667
Hr	16.620	17.135	17.664	18.211	18.774	19.354	19.953	20.570	21.206	21.863	22.538
18	36,879.000	38,019.000	39,195.000	40,407.000	41,657.000	42,945.000	44,273.000	45,643.000	47,054.000	48,510.000	50,010.000
PP	1,418.423	1,462.269	1,507.500	1,554.115	1,602.192	1,651.731	1,702.808	1,755.500	1,809.769	1,865.769	1,923.462
Mo	3,073.250	3,168.250	3,266.250	3,367.250	3,471.417	3,578.750	3,689.417	3,803.583	3,921.167	4,042.500	4,167.500
Hr	17.730	18.278	18.844	19.426	20.027	20.647	21.285	21.944	22.622	23.322	24.043
19	39,356.000	40,574.000	41,828.000	43,122.000	44,456.000	45,831.000	47,248.000	48,709.000	50,216.000	51,769.000	53,370.000
PP	1,513.692	1,560.538	1,608.769	1,658.538	1,709.846	1,762.731	1,817.231	1,873.423	1,931.385	1,991.115	2,052.692
Mo	3,279.667	3,381.167	3,485.667	3,593.500	3,704.667	3,819.250	3,937.333	4,059.083	4,184.667	4,314.083	4,447.500
Hr	18.921	19.507	20.110	20.732	21.373	22.034	22.715	23.418	24.142	24.889	25.659
20	41,937.000	43,234.000	44,571.000	45,950.000	47,371.000	48,836.000	50,347.000	51,904.000	53,509.000	55,164.000	56,870.000
PP	1,612.962	1,662.846	1,714.269	1,767.308	1,821.962	1,878.308	1,936.423	1,996.308	2,058.038	2,121.692	2,187.308
Mo	3,494.750	3,602.833	3,714.250	3,829.167	3,947.583	4,069.667	4,195.583	4,325.333	4,459.083	4,597.000	4,739.167
Hr	20.162	20.786	21.428	22.091	22.775	23.479	24.205	24.954	25.725	26.521	27.341
21	44,953.000	46,344.000	47,777.000	49,255.000	50,778.000	52,348.000	53,967.000	55,637.000	57,357.000	59,131.000	60,960.000
PP	1,728.962	1,782.462	1,837.577	1,894.423	1,953.000	2,013.385	2,075.654	2,139.885	2,206.038	2,274.269	2,344.615
Mo	3,746.083	3,862.000	3,981.417	4,104.583	4,231.500	4,362.333	4,497.250	4,636.417	4,779.750	4,927.583	5,080.000
Hr	21.612	22.281	22.970	23.680	24.413	25.167	25.946	26.749	27.575	28.428	29.308
22	47,947.000	49,430.000	50,959.000	52,535.000	54,160.000	55,835.000	57,562.000	59,342.000	61,177.000	63,069.000	65,020.000
PP	1,844.115	1,901.154	1,959.962	2,020.577	2,083.077	2,147.500	2,213.923	2,282.385	2,352.962	2,425.731	2,500.769
Mo	3,995.583	4,119.167	4,246.583	4,377.917	4,513.333	4,652.917	4,796.833	4,945.167	5,098.083	5,255.750	5,418.333
Hr	23.051	23.764	24.500	25.257	26.038	26.844	27.674	28.530	29.412	30.322	31.260
23	51,244.000	52,828.000	54,462.000	56,147.000	57,883.000	59,673.000	61,519.000	63,422.000	65,383.000	67,405.000	69,490.000
PP	1,970.923	2,031.846	2,094.692	2,159.500	2,226.269	2,295.115	2,366.115	2,439.308	2,514.731	2,592.500	2,672.692
Mo	4,270.333	4,402.333	4,538.500	4,678.917	4,823.583	4,972.750	5,126.583	5,285.167	5,448.583	5,617.083	5,790.833
Hr	24.637	25.398	26.184	26.994	27.828	28.689	29.576	30.491	31.434	32.406	33.409
24	55,078.000	56,782.000	58,538.000	60,348.000	62,215.000	64,139.000	66,123.000	68,168.000	70,276.000	72,449.000	74,690.000
PP	2,118.385	2,183.923	2,251.462	2,321.077	2,392.885	2,466.885	2,543.192	2,621.846	2,702.923	2,786.500	2,872.692
Mo	4,589.833	4,731.833	4,878.167	5,029.000	5,184.583	5,344.917	5,510.250	5,680.667	5,856.333	6,037.417	6,224.167
Hr	26.480	27.299	28.143	29.013	29.911	30.836	31.790	32.773	33.787	34.831	35.909
25	58,913.000	60,735.000	62,613.000	64,550.000	66,546.000	68,604.000	70,726.000	72,913.000	75,169.000	77,493.000	79,890.000
PP	2,265.885	2,335.962	2,408.192	2,482.692	2,559.462	2,638.615	2,720.231	2,804.346	2,891.115	2,980.500	3,072.692
Mo	4,909.417	5,061.250	5,217.750	5,379.167	5,545.500	5,717.000	5,893.833	6,076.083	6,264.083	6,457.750	6,657.500
Hr	28.324	29.200	30.102	31.034	31.993	32.983	34.003	35.054	36.139	37.256	38.409
26	63,485.000	65,448.000	67,472.000	69,559.000	71,711.000	73,928.000	76,215.000	78,572.000	81,002.000	83,507.000	86,

POLICE DEPARTMENT Payscale										
GRADE	Minimum					Mid-Point				Maximum
	STEP									
	1.000	2.000	3.000	4.000	5.000	6.000	7.000	8.000	9.000	
P-1	46,655.000	48,098.000	49,586.000	51,119.000	52,700.000	54,330.000	56,010.000	57,742.000	59,528.000	
PP	1,794.423	1,849.923	1,907.154	1,966.115	2,026.923	2,089.615	2,154.231	2,220.846	2,289.538	
Mo	3,887.917	4,008.167	4,132.167	4,259.917	4,391.667	4,527.500	4,667.500	4,811.833	4,960.667	
Hr - 2080	22.430	23.124	23.839	24.576	25.337	26.120	26.928	27.761	28.619	
P-2	-	-	-	-	-	-	60,381.000	62,249.000	64,174.000	
PP	-	-	-	-	-	-	2,322.346	2,394.192	2,468.231	
Mo	-	-	-	-	-	-	5,031.750	5,187.417	5,347.833	
Hr - 2080	-	-	-	-	-	-	29.029	29.927	30.853	
P-3	-	-	-	-	-	66,430.000	68,484.000	70,602.000	72,786.000	
PP	-	-	-	-	-	2,555.000	2,634.000	2,715.462	2,799.462	
Mo	-	-	-	-	-	5,535.833	5,707.000	5,883.500	6,065.500	
Hr - 2080	-	-	-	-	-	31.938	32.925	33.943	34.993	
P-4	-	-	-	-	-	74,120.000	76,412.000	78,775.000	-	
PP	-	-	-	-	-	2,850.769	2,938.923	3,029.808	-	
Mo	-	-	-	-	-	6,176.667	6,367.667	6,564.583	-	
Hr - 2080	-	-	-	-	-	35.635	36.737	37.873	-	
P-5	-	-	-	81,792.000	84,322.000	86,930.000	89,618.000	-	-	
PP	-	-	-	3,145.846	3,243.154	3,343.462	3,446.846	-	-	
Mo	-	-	-	6,816.000	7,026.833	7,244.167	7,468.167	-	-	
Hr - 2080	-	-	-	39.323	40.539	41.793	43.086	-	-	

PROPOSED NEW FIRE DEPARTMENT Payscale											
GRADE	Minimum			Mid-Point			Maximum			STEP	
	1	2	3	4	5	6	7	8	9	10	11
<b>F1 - FIRE</b>	40,064.000	41,303.000	42,581.000	43,898.000	45,255.000	46,655.000	48,098.000	49,586.000	51,119.000	52,700.000	54,330.000
PP	1,540.923	1,588.577	1,637.731	1,688.385	1,740.577	1,794.423	1,849.923	1,907.154	1,966.115	2,026.923	2,089.615
Mo	3,338.667	3,441.917	3,548.417	3,658.167	3,771.250	3,887.917	4,008.167	4,132.167	4,259.917	4,391.667	4,527.500
FD HR - 2724	14,708	15,163	15,632	16,115	16,613	17,127	17,657	18,203	18,766	19,347	19,945
<b>F2 - DRIVER</b>	-	-	-	-	-	-	-	-	55,959.900	57,638.697	59,367.858
PP	-	-	-	-	-	-	-	-	2,152.304	2,216.873	2,283.379
Mo	-	-	-	-	-	-	-	-	4,663.325	4,803.225	4,947.321
FD HR - 2724	-	-	-	-	-	-	-	-	20,543	21,160	21,794
<b>F3 - LIEU</b>	-	-	-	-	-	-	-	-	61,148.894	62,983.360	64,872.861
PP	-	-	-	-	-	-	-	-	2,351.881	2,422.437	2,495.110
Mo	-	-	-	-	-	-	-	-	5,095.741	5,248.613	5,406.072
FD HR - 2724	-	-	-	-	-	-	-	-	22,448	23,122	23,815
<b>F4 - CAP</b>	-	-	-	-	-	-	-	-	66,819.047	68,823.619	70,888.327
PP	-	-	-	-	-	-	-	-	2,569.963	2,647.062	2,726.474
Mo	-	-	-	-	-	-	-	-	5,568.254	5,735.302	5,907.361
FD HR - 2724	-	-	-	-	-	-	-	-	24,530	25,266	26,024
<b>F5 - MARSH</b>	-	-	-	-	-	-	-	-	75,205.426	77,461.589	79,785.437
PP	-	-	-	-	-	-	-	-	2,892.516	2,979.292	3,068.671
Mo	-	-	-	-	-	-	-	-	6,267.119	6,455.132	6,648.786
REG HR - 2080	-	-	-	-	-	-	-	-	36,156	37,241	38,358
<b>F6 - ASST</b>	-	-	-	-	-	-	-	-	82,179.000	84,644.370	87,183.701
PP	-	-	-	-	-	-	-	-	3,160.731	3,255.553	3,353.219
Mo	-	-	-	-	-	-	-	-	6,848.250	7,053.697	7,265.308
REG HR - 2080	-	-	-	-	-	-	-	-	39,509	40,694	41,915

\*Proposed New Step & Grade Scale for Fire Department, pending approval of the Civil Service Commission.

## **APPENDIX**

The pages following in the Appendix reflect the budget as approved by City Council for the Athens Economic Development Corporation. The AEDC is funded by a ½ cent sales tax (authorized by voters on May 5, 1991) dedicated to economic and industrial development. The AEDC board is appointed by City Council.

**Athens Economic Development Corporation**  
**Profit & Loss**  
June 2018 through May 2019

Ordinary Income/Expense	Jun '18 - May 19 One Year Actual	Oct '18 - March '19 Mid-Year	Oct '18 - Sept '19 Budget	Oct '19 - Sept '20 Proposed Budget
<b>Income</b>				
4000 - Income				
4001 - Rental Income - 201 W Corsicana	22,200.00	11,100.00	22,200.00	22,200.00
4005 - Sales Taxes	1,462,870.69	735,527.60	1,300,000.00	1,400,000.00
4010 - Miscellaneous Income	10,184.68	2,489.43	0.00	0.00
<b>Total 4000 - Income</b>	<b>1,495,255.37</b>	<b>749,117.03</b>	<b>1,322,200.00</b>	<b>1,422,200.00</b>
4100 - Operating Lease Revenue				
4108 - Biomerics FMI	78,000.00	39,000.00	80,900.00	98,900.00
<b>Total 4100 - Operating Lease Revenue</b>	<b>78,000.00</b>	<b>39,000.00</b>	<b>80,900.00</b>	<b>98,900.00</b>
4950 - Interest Revenues-Cash Accounts	25,500.62	12,750.07	12,000.00	18,000.00
4951 - Interest Revenue-Receivables	32,450.05	16,962.67	27,080.00	56,099.00
<b>Total Income</b>	<b>1,631,206.04</b>	<b>817,829.77</b>	<b>1,442,180.00</b>	<b>1,595,199.00</b>
<b>Other Sources-Notes Receivable</b>				
Extreme Engineering (480)	46,643.43	27,809.52	47,111.00	48,545.00
Extreme Engineering (250)	17,291.22	7,204.66	17,291.00	10,087.00
Extreme Engineering (20)	20,000.00	10,000.00	13,333.00	0.00
Purselley Cabinets	3,345.30	1,250.00	3,412.00	3,564.00
HVAC Manufacturing	43,935.60	22,138.42	44,657.00	46,662.00
Biomerics FMI, LLC	0.00	0.00	5,998.00	23,584.00
<b>Total Other Sources</b>	<b>131,215.55</b>	<b>68,402.60</b>	<b>131,802.00</b>	<b>132,442.00</b>
<b>Total Income w/Other Sources</b>	<b>1,762,421.59</b>	<b>886,232.37</b>	<b>1,573,982.00</b>	<b>1,727,641.00</b>
<b>Gross Profit</b>	<b>1,762,421.59</b>	<b>817,829.77</b>	<b>1,573,982.00</b>	<b>1,727,641.00</b>
<b>Expense</b>				
6000 - Operating Expenses				
6001 - ATHENS EDC				
6001.2 - Office Supplies	4,539.25	2,138.17	6,000.00	12,000.00
6001.3 - Postage/Shipping/Delivery	359.98	174.05	500.00	500.00
6001.4 - Xerox	4,764.54	2,523.90	4,500.00	4,500.00
<b>Total 6001 - ATHENS EDC</b>	<b>9,663.77</b>	<b>4,836.12</b>	<b>11,000.00</b>	<b>17,000.00</b>
6015 - ATHENS PARTNERSHIP CENTER				
6015.1 - Water/Sewer/Trash	2,054.74	879.62	2,500.00	2,500.00
6015.13 - Security Monitoring	1,857.24	849.00	3,000.00	3,000.00
6015.14 - Pest Control	500.00	250.00	500.00	500.00
6015.15 - Building Repairs/Maintenance	8,790.59	4,915.91	7,500.00	7,500.00
6015.17 - Equip Maint/IT Support	0.00	0.00	1,000.00	1,000.00
6015.18 - Flag Tributes - Kiwanis	160.00	160.00	160.00	160.00
6015.2 - Electric	8,562.18	4,217.60	10,000.00	10,000.00
6015.3 - Janitorial	9,244.56	4,775.00	11,000.00	11,000.00
6015.5 - Windows	385.00	140.00	540.00	540.00
6015.6 - Telecommunications	7,980.94	3,965.46	9,000.00	9,000.00
6015.8 - APC /Landscaping	265.28	0.00	300.00	300.00
<b>Total 6015 - ATHENS PARTNERSHIP CENTER</b>	<b>39,800.53</b>	<b>20,152.59</b>	<b>45,500.00</b>	<b>45,500.00</b>
6016 - Interest Expense	38,117.69	19,049.50	66,000.00	66,000.00
6020 - Insurance				
6020.1 - Errors & Omissions	525.00	0.00	604.00	750.00
6020.2 - Property/Liab/WC	6,501.00	0.00	7,477.00	10,000.00
<b>Total 6020 - Insurance</b>	<b>7,026.00</b>	<b>0.00</b>	<b>8,081.00</b>	<b>10,750.00</b>
6030 - Legal Advertising	635.10	272.60	1,000.00	1,000.00
6040 - Membership Dues	4,885.34	5,193.82	7,500.00	7,500.00
6050 - Seminars/Training	3,607.18	1,430.00	6,000.00	6,000.00
6060 - Subscriptions/Licenses	4,410.00	0.00	8,000.00	8,000.00
6080 - Travel	2,126.16	2,194.00	6,500.00	6,500.00
6090 - Temporary Work	0.00	0.00	1,500.00	1,500.00
<b>Total 6000 - Operating Expenses</b>	<b>110,271.77</b>	<b>53,128.63</b>	<b>161,081.00</b>	<b>169,750.00</b>

**Athens Economic Development Corporation**  
**Profit & Loss**  
June 2018 through May 2019

	Jun '18 - May 19	Oct '18 - March '19	Oct '18 - Sept '19	Oct '19 - Sept '20
<b>6100 · Professional Services</b>				
6110 · Auditing Fees	3,090.00	0.00	4,000.00	4,000.00
6120 · Legal Fees	7,127.50	1,960.00	15,000.00	15,000.00
6130 · Survey/Appraisal/Filing Fees	1,510.00	3,225.00	5,000.00	5,000.00
6140 · Office Acctg. Fees	6,341.91	5,850.00	7,500.00	10,800.00
6150 · Economic Development Consulting	18,350.00	0.00	5,000.00	50,000.00
6190 · Industrial Park Development	-8,540.00	0.00	0.00	0.00
<b>Total 6100 · Professional Services</b>	<b>27,879.41</b>	<b>11,035.00</b>	<b>36,500.00</b>	<b>84,800.00</b>
<b>6200 · Personnel</b>				
6230 · Medical Insurance	22,954.28	11,504.96	25,200.00	16,000.00
6240 · Retirement	42,501.08	21,278.48	45,000.00	20,000.00
6250 · Payroll Tax Expense	-3,322.40	0.00	0.00	0.00
6260.2 · Executive Director Bonus	10,000.00	10,000.00	10,000.00	0.00
6260.3 · Staff Compensation	197,549.71	100,064.18	206,100.00	125,600.00
6260.4 · Payroll Tax Expenses	23,926.43	8,306.78	15,770.00	9,608.00
6260.5 · Workers Comp	399.00	0.00	930.00	100.00
6270 · QB Payroll Expenses	2,883.75	0.00	0.00	0.00
<b>Total 6200 · Personnel</b>	<b>296,891.85</b>	<b>151,154.40</b>	<b>303,000.00</b>	<b>171,308.00</b>
<b>6300 · Capital Expenditures</b>				
6301 · Computer Software	1,794.98	349.99	2,500.00	0.00
6302 · Office Equipment	499.99	0.00	3,500.00	0.00
<b>Total 6300 · Capital Expenditures</b>	<b>2,294.97</b>	<b>349.99</b>	<b>6,000.00</b>	<b>0.00</b>
<b>6400 · Marketing</b>				
6405 · NETEA	15,799.50	1,531.21	26,000.00	0.00
6410 · IAMC	4,774.51	3,180.00	8,000.00	5,000.00
6415 · ONCOR	2,697.78	2,344.82	6,000.00	3,000.00
6425 · I-20	2,155.69	0.00	3,000.00	3,000.00
6440 · ICSC	2,506.68	1,253.74	3,000.00	3,000.00
6445 · Team Texas Dues	6,000.00	3,000.00	3,000.00	3,000.00
6447 · Dallas Regional Chamber	2,193.00	1,118.00	4,000.00	2,500.00
6448 · Team Texas Events	-1,697.69	0.00	6,000.00	3,000.00
6449 · Recruitment Missions	0.00	0.00	25,000.00	15,000.00
6450 · Advertising/Printing/Misc	33,104.90	10,874.22	36,000.00	25,000.00
6460 · Website/Email/E-Marketing	5,287.00	1,910.00	10,000.00	5,600.00
<b>Total 6400 · Marketing</b>	<b>72,821.37</b>	<b>25,211.99</b>	<b>130,000.00</b>	<b>68,100.00</b>
<b>6700 · Property Maintenance/Expenses</b>				
6710 · Athens Industrial Park				
6710-01 · Landscaping/Mowing	0.00	0.00	6,000.00	6,000.00
<b>Total 6710 · Athens Industrial Park</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>6720 · 414 W. College</b>				
6720-01 · Repairs and Maintenance	3,883.45	2,880.00	2,000.00	2,000.00
6720-02 · Gas	701.05	420.67	1,500.00	1,500.00
6720-03 · Electric	1,695.86	533.63	3,000.00	3,000.00
6720-04 · Water/Sewer	1,660.17	818.77	2,000.00	2,000.00
6720-05 · Mowing	1,330.00	160.00	1,500.00	1,500.00
<b>Total 6720 · 414 W. College</b>	<b>9,270.53</b>	<b>4,813.07</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>6735 · 1391 Flat Creek Rd., Suite 103</b>				
6735-02 · Mowing	1,200.00	0.00	1,250.00	1,250.00
<b>Total 6735 · 1391 Flat Creek Rd., Suite 103</b>	<b>1,200.00</b>	<b>0.00</b>	<b>1,250.00</b>	<b>1,250.00</b>
<b>6740 · 1702/1704 Enterprise</b>				
6740-01 · Gas Service	118.33	0.00	0.00	0.00
6740-02 · Electric Utilities	6,310.24	0.00	0.00	0.00
6740-03 · Repairs & Maintenance	0.00	0.00	20,000.00	20,000.00
6740-04 · Water/Sewer/Trash	1,712.04	0.00	0.00	0.00
6740-06 · Security/Fire monitoring	132.52	0.00	0.00	0.00
6740-09 · Utility Reimbursements	-13,268.09	0.00	0.00	0.00
6740-11 · Property Tax Reimbursement	0.00	-17,000.00	-17,000.00	-17,000.00

**Athens Economic Development Corporation**  
**Profit & Loss**  
June 2018 through May 2019

	Jun '18 - May '19	Oct '18 - March '19	Oct '18 - Sept '19	Oct '19 - Sept '20
6740-02 · Property Taxes	0.00	0.00	17,000.00	17,000.00
Total 6740 · 1702/1704 Enterprise	-4,994.96	0.00	20,000.00	20,000.00
6745 · FM 1616 Mowing	2,526.28	0.00	6,000.00	6,000.00
Total 6700 · Property Maintenance/Expenses	8,001.85	4,813.07	43,250.00	43,250.00
6750 · Business Retention				
6750.20 · CEO Luncheons	401.90	75.40	4,500.00	1,500.00
6750.30 · Seminars	2,101.00	759.93	5,000.00	3,500.00
6750.60 · Workforce Development	4,089.59	424.55	4,000.00	4,500.00
6750.70 · Business Appreciation	5,462.81	0.00	7,500.00	5,500.00
Total 6750 · Business Retention	12,055.30	1,259.88	21,000.00	15,000.00
7000 · Depreciation Expense	92,889.78	46,486.50	0.00	0.00
8000 · AEDC GRANT COMMITMENTS	492,472.24	160,272.24	517,548.00	132,000.00
8000.01 · AEDC LOAN COMMITMENTS (1)				324,800.00
8001 · Business Assistance Grants	44,618.80	20,754.55	50,000.00	0.00
8002 · Community Development Projects	30,000.00	30,000.00	45,000.00	0.00
8003 · Infrastructure				228,500.00
Total Expense	1,190,197.34	504,466.25	1,313,379.00	1,237,508.00
Net Ordinary Income	572,224.25	313,363.52	260,603.00	490,133.00
Net Income	572,224.25	313,363.52	260,603.00	490,133.00
Loan Payments (Principal)				
Vera Bank -98 acres	69,272.90	34,676.35	69,724.00	70,000.00
Vera Bank - Infrastructure	48,798.89	24,438.53	49,154.00	50,000.00
First State Bank-201 W Corsicana	47,218.92	23,688.63	48,066.00	49,000.00
First State Bank-296 Acres-Airport	39,957.26	19,964.36	40,056.00	42,000.00
First State Bank-1704 Enterprise Renovations	0.00	213.18	53,603.00	100,000.00
Total Loan Payments	205,247.97	102,981.05	260,603.00	311,000.00

(1) AEDC LOAN COMMITMENT-REVOLVING LOAN FUND

130,000.00