



**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

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.

| TAX RATE | ADOPTED FY 2020 | ADOPTED FY 2019 |
|--------------------|------------------------|------------------------|
| 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 MontgomeryMayor
Ed McCain..... .Mayor Pro Tem
Toni ClayCouncil Member
Aaron SmithCouncil Member
Robert GrossCouncil Member
Elizabeth BorstadCity 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 WilliamsDirector of Utilities
Derek WhiteleyDirector 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 3rd, July 10th, July 15th, August 14th; 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 14th and filed the proposed budget with the City Secretary on August 19th 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 26th 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:

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

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

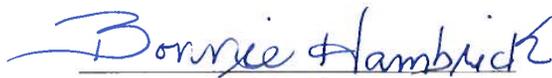
0 ___ voted against the motion.

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

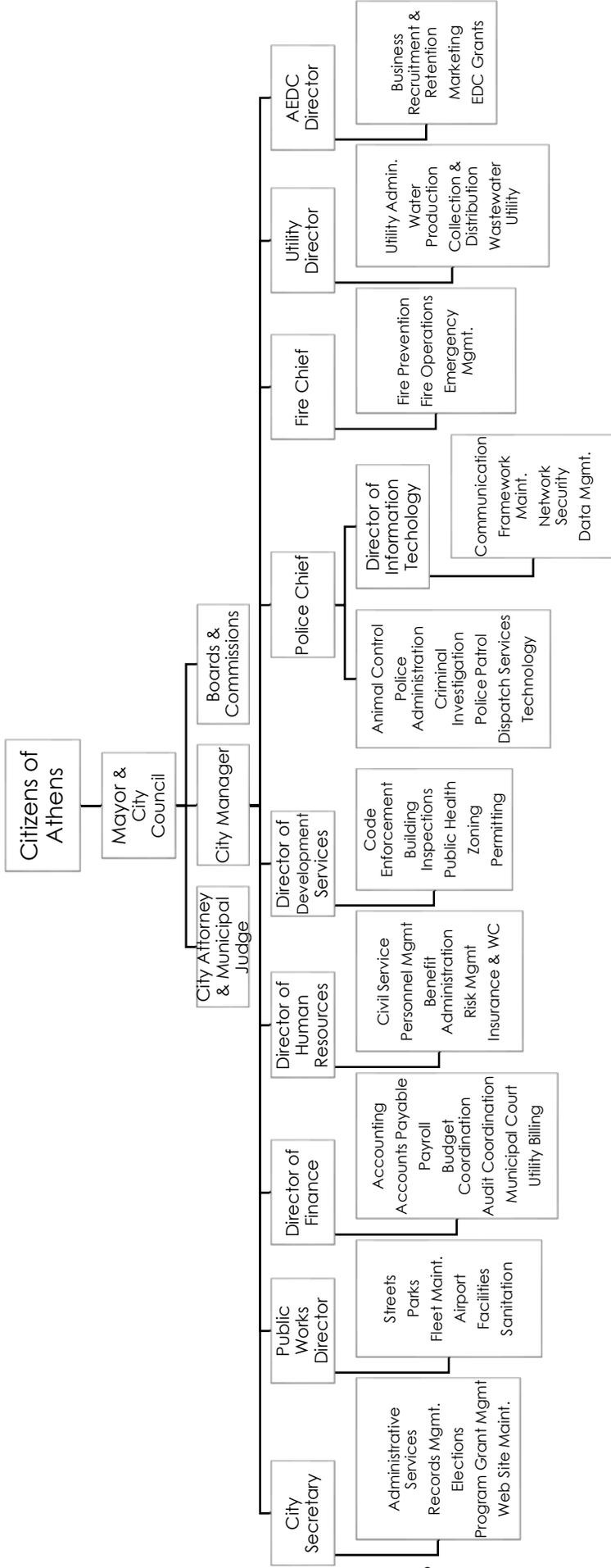
The budget for the City of Athens is based on the modified accrual basis of accounting which recognizes revenues at the time they become available and measurable.

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 1st of every year.
- F. AMWA Inspection Department to be eliminated during the year as this function is to be taken over by the Athens Municipal Water Authority itself.

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 |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | | | |
| 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 | - | - |
| TOTAL REVENUE | 16,462,474 | 18,158,573 | 29,561,999 | 20,220,972 | 18,049,977 | 20,811,915 |
| EXPENDITURES | | | | | | |
| 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 | - | - | - | - | - | - |
| TOTAL EXPENDITURE | 15,150,589 | 17,614,036 | 18,572,192 | 20,804,278 | 25,266,834 | 24,240,743 |
| VARIANCE | 1,311,885* | 544,537* | 10,989,807* | (583,306)* | (7,216,857)* | (3,428,828)* |

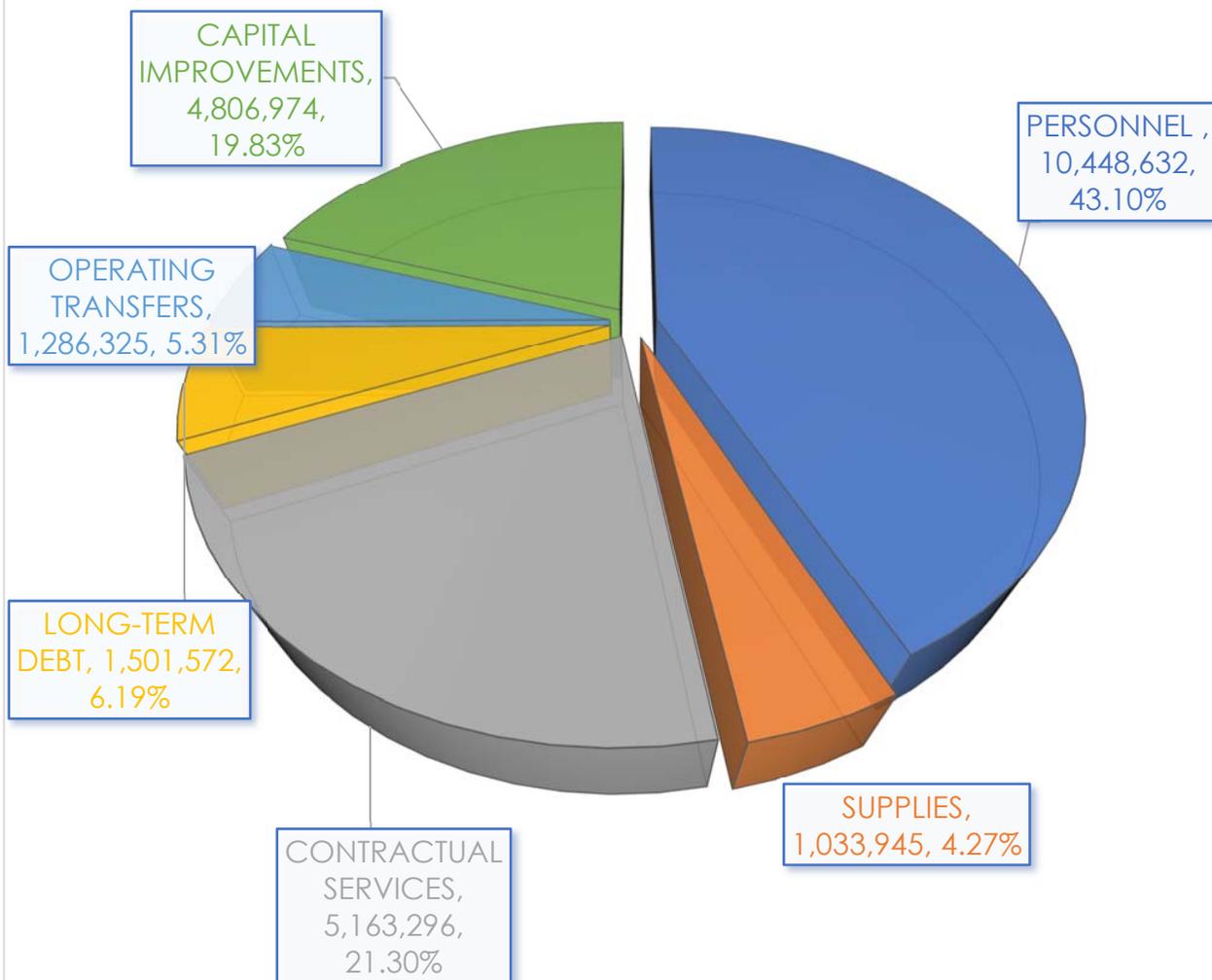
*Variance due to Capital Projects Fund expenditures in current year and bond proceeds in previous year.

FISCAL YEAR 2020 EXPENDITURE SUMMARY BY DEPARTMENT

| DEPT NAME | DEPT # | PERSONNEL SERVICES | SUPPLIES | CONTRACT SERVICES | LT DEBT | OPERATING TRANSFERS | CAPITAL | TOTAL |
|--------------------------------|-----------|--------------------|------------------|-------------------|------------------|---------------------|------------------|-------------------|
| <u>GENERAL FUND</u> | | | | | | | | |
| 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 |
| Total General Fund: | | 8,290,963 | 521,650 | 1,551,005 | - | 392,868 | 494,500 | 11,250,986 |
| <u>UTILITY FUND</u> | | | | | | | | |
| 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 |
| Total Utility Fund: | | 1,869,057 | 497,670 | 1,677,100 | 633,545 | 831,205 | 426,000 | 5,934,577 |
| <u>OTHER FUNDS</u> | | | | | | | | |
| Airport Fund: | 36 | 25,274 | 4,225 | 15,350 | - | 7,000 | - | 51,849 |
| Hotel Fund: | 72 | 74,393 | 6,350 | 170,191 | - | 50,252 | - | 301,186 |
| Equipment Fund: | 14 | - | - | - | - | - | 123,000 | 123,000 |
| Texan Theatre: | 16 | 14,022 | 4,050 | 36,900 | - | 5,000 | - | 59,972 |
| Sanitation Fund: | 18 | 15,323 | - | 1,684,750 | - | - | - | 1,700,073 |
| Interest & Sinking: | 68 | - | - | - | 868,027 | - | - | 868,027 |
| Capital Projects: | 03 | - | - | - | - | - | 3,713,474 | 3,713,474 |
| Cain Center: | 35 | 159,600 | - | 28,000 | - | - | 50,000 | 237,600 |
| Total All Funds | | 10,448,632 | 1,033,945 | 5,163,296 | 1,501,572 | 1,286,325 | 4,806,974 | 24,240,744 |

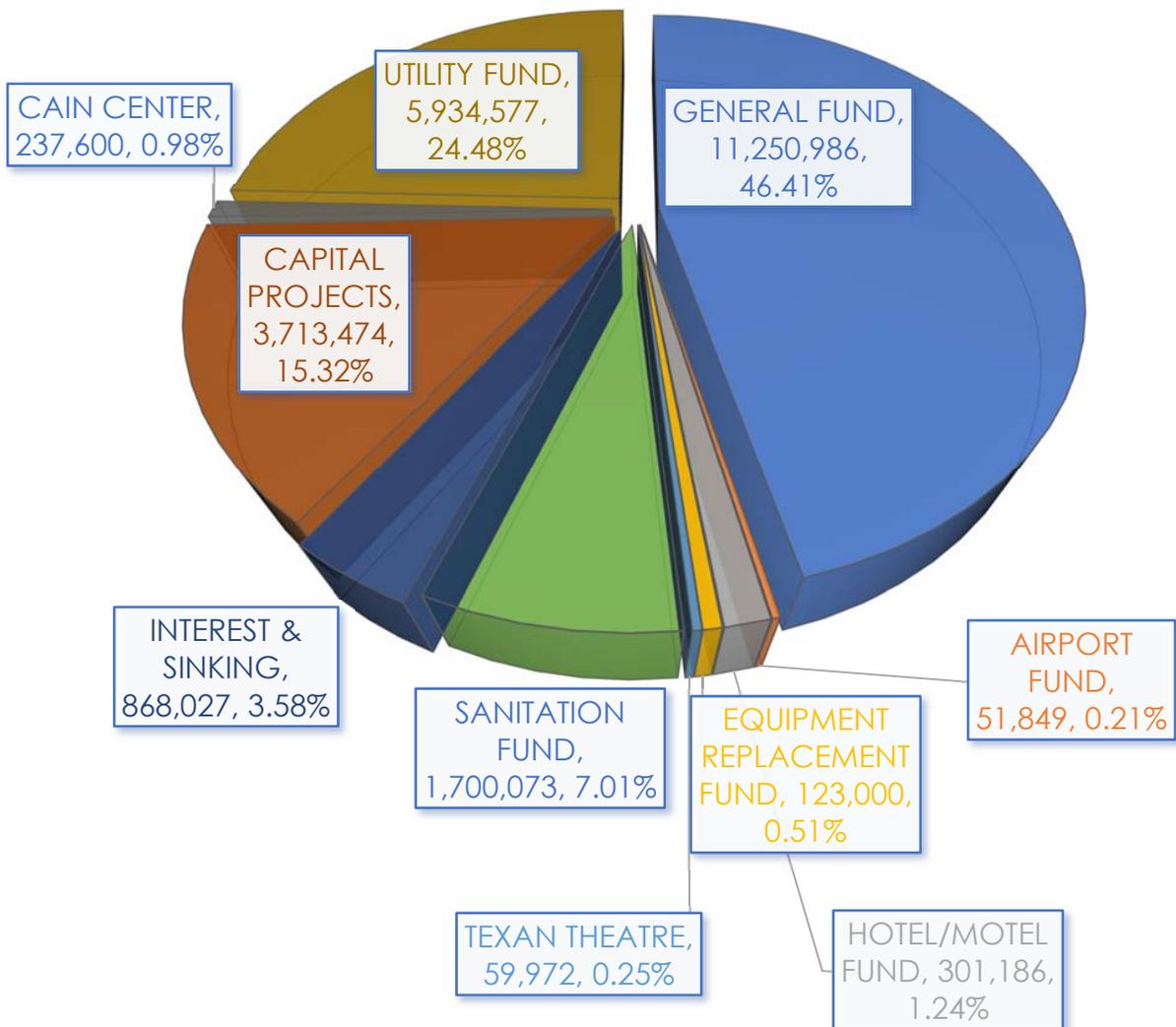
EXPENSES BY CATEGORY FISCAL YEAR 2019 - 2020

- 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 |
|-----------------------------------|--------------|--------------------------------------|---|------------------|-------------|----------------------------|
| GENERAL FUND | | | | | | |
| 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 |
| TOTAL | | | | \$494,500 | | |
| EQUIPMENT REPLACEMENT FUND | | | | | | |
| 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 |
| TOTAL | | | | \$123,000 | | |
| INTEREST AND SINKING FUND | | | | | | |
| 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 |
| TOTAL | | | | \$430,000 | | |

CITY OF ATHENS BUDGETED CAPITAL

| DEPARTMENT | ITEM | DESCRIPTION | NEED/JUSTIFICATION | BUDGETED COST | ACCOUNT | FUNDING SOURCE |
|---|-----------------------|--|---|--------------------|-----------------|----------------------------|
| UTILITY FUND | | | | | | |
| 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 |
| TOTAL | | | | \$699,000 | | |
| CAPITAL IMPROVEMENT FUND | | | | | | |
| 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 |
| TOTAL | | | | \$3,713,474 | | |



**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 |
|---------------------------------|-------------------|---------------|----------------|---------------|------------------|--------------|------------------|----------------|-------------------|----------------------|----------------------|
| UNRESTRICTED | | | | | | | | | | | |
| Cash | 1,979,937 | | | | | | 2,049,274 | | | | |
| TexPool - General Investments | 1,185,075 | | | | | | 2,069,811 | | | | |
| TOTAL UNRESTRICTED | 3,165,012 | - | - | - | - | - | 4,119,085 | - | - | - | - |
| RESTRICTED | | | | | | | | | | | |
| 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 | | | | | | | | | | |
| TOTAL RESTRICTED | 11,543,677 | 27,484 | 440,173 | 10,485 | 108 | 4,165 | - | 4,336 | 49,289 | 9,613 | 39,399 |
| TOTAL CASH | 14,708,689 | 27,484 | 440,173 | 10,485 | 108 | 4,165 | 4,119,085 | 4,336 | 49,289 | 9,613 | 39,399 |

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

| | FY 2018 Actual | FY 2019 Amended | FY 2019 Estimated | FY 2020 Budgeted |
|--|---------------------|---------------------|----------------------|---------------------|
| <u>Beginning Fund Balance/Working Capital</u> | | | | |
| 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 |
| Total | \$3,219,340 | \$3,262,988 | \$3,262,988 | \$3,860,280 |
| <u>Revenues</u> | | | | |
| 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 |
| Total Revenues | \$10,088,112 | \$10,761,203 | \$11,065,701 | \$11,331,420 |
| <u>Expenditures</u> | | | | |
| 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 |
| Total Expenditures | \$10,044,464 | \$10,689,867 | \$10,468,409 | \$11,250,986 |
| Revenue Less Disbursements | \$43,648 | \$71,336 | \$597,292 | \$80,434 |
| <u>Ending Fund Balance/Working Capital</u> | | | | |
| 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 |
| Total | \$3,262,988 | \$3,334,324 | \$3,860,280 | \$3,940,714 |

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

| | FY 2018 Actual | FY 2019 Amended | FY 2019 Estimated | FY 2020 Budgeted |
|--|--------------------|--------------------|----------------------|---------------------|
| <u>Beginning Fund Balance/Working Capital</u> | | | | |
| 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 |
| Total | 1,683,342 | 3,224,837 | 3,224,837 | 3,613,965 |
| <u>Revenues</u> | | | | |
| 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 |
| Total Revenues | \$8,545,412 | \$5,915,210 | \$5,935,841 | \$5,937,250 |
| <u>Expenditures</u> | | | | |
| 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 |
| Total Expenditures | \$7,003,917 | \$5,941,245 | \$5,546,713 | \$5,934,577 |
| Revenue Less Disbursements | \$1,541,495 | (\$26,035) | \$389,128 | \$2,673 |
| <u>Ending Fund Balance/Working Capital</u> | | | | |
| 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 |
| Total | \$3,224,837 | \$3,198,802 | \$3,613,965 | \$3,616,638 |

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> |

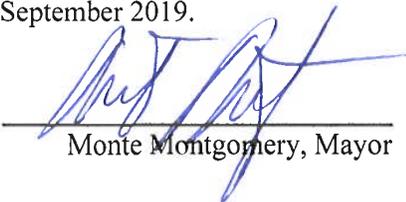
4 voted in favor of the motion and

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.



Monte Montgomery, Mayor

ATTEST:



Bonnie Hambrick, City Secretary



Henderson County Appraisal District

BOARD OF DIRECTORS

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

CHIEF APPRAISER

Bill Jackson, CTA/RPA

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', is written over a horizontal line.

Bill Jackson
Chief Appraiser
Henderson County Appraisal District

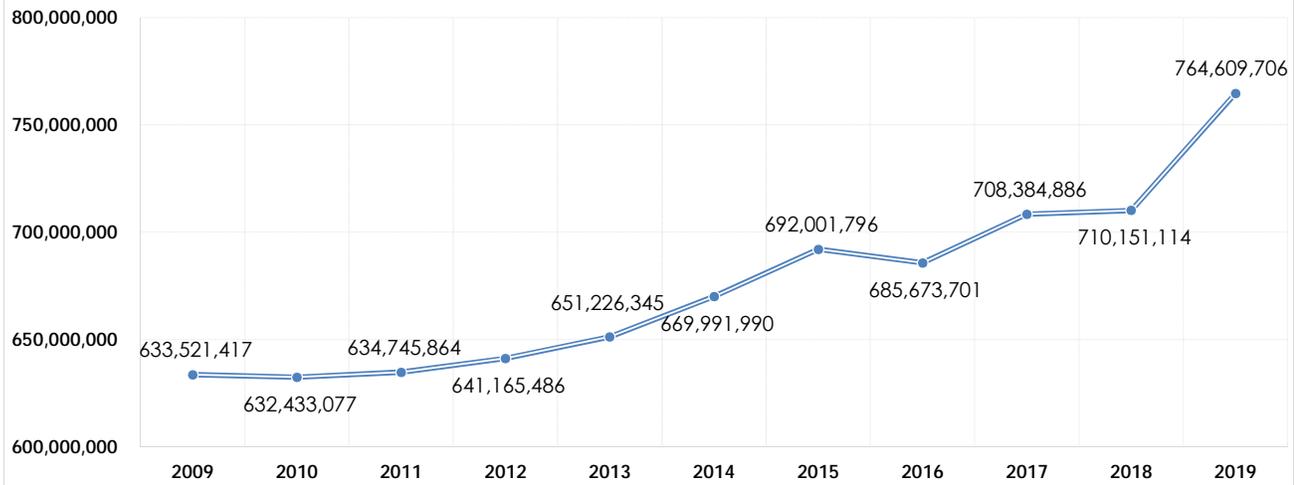
TAX RATE ANALYSIS

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 |

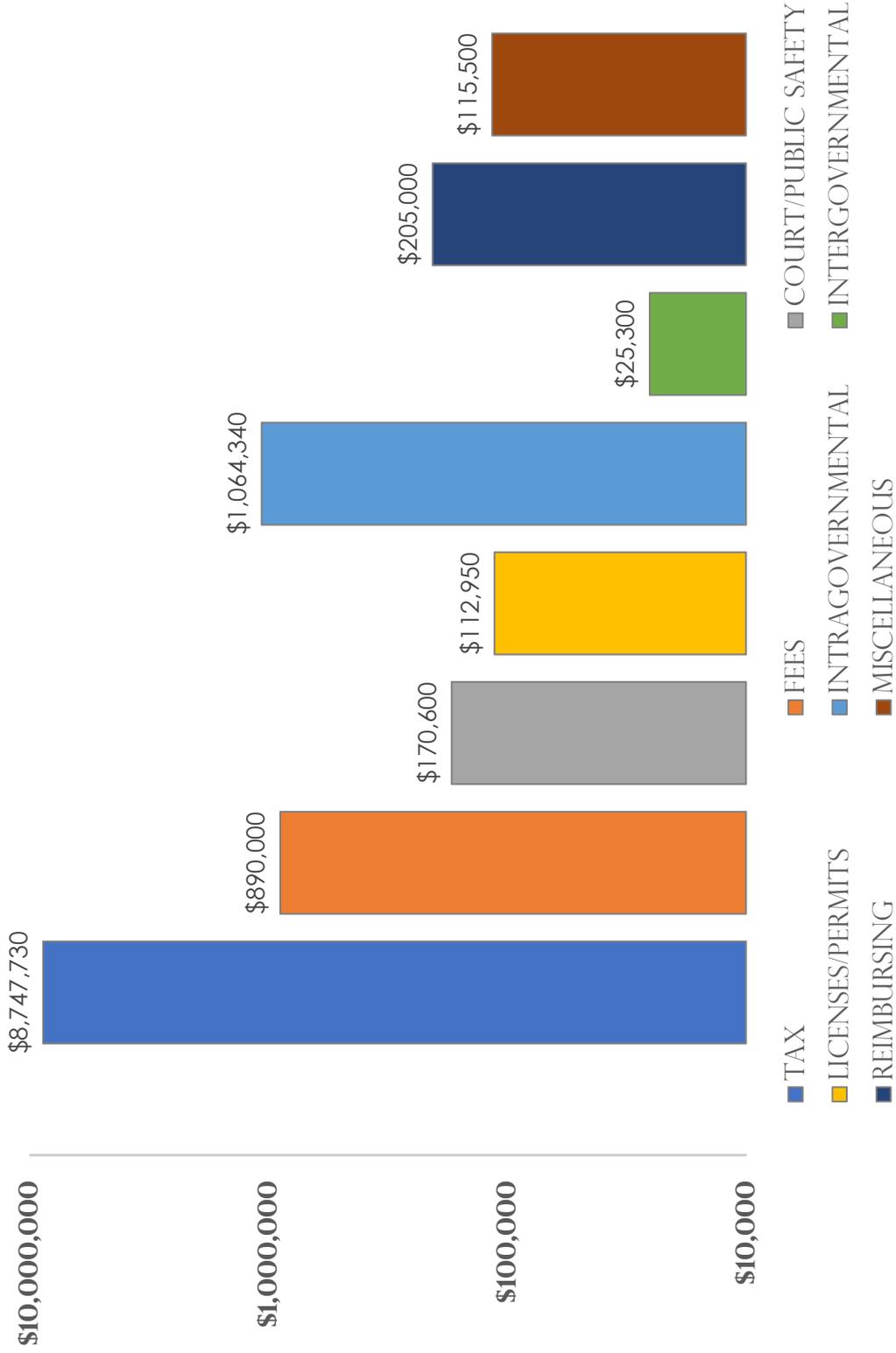


GENERAL FUND

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 |
| Total | 39,702,179 | 42,775,080 | 9,725,553 | 92,202,812 |

* Estimated

**Proposed Budget



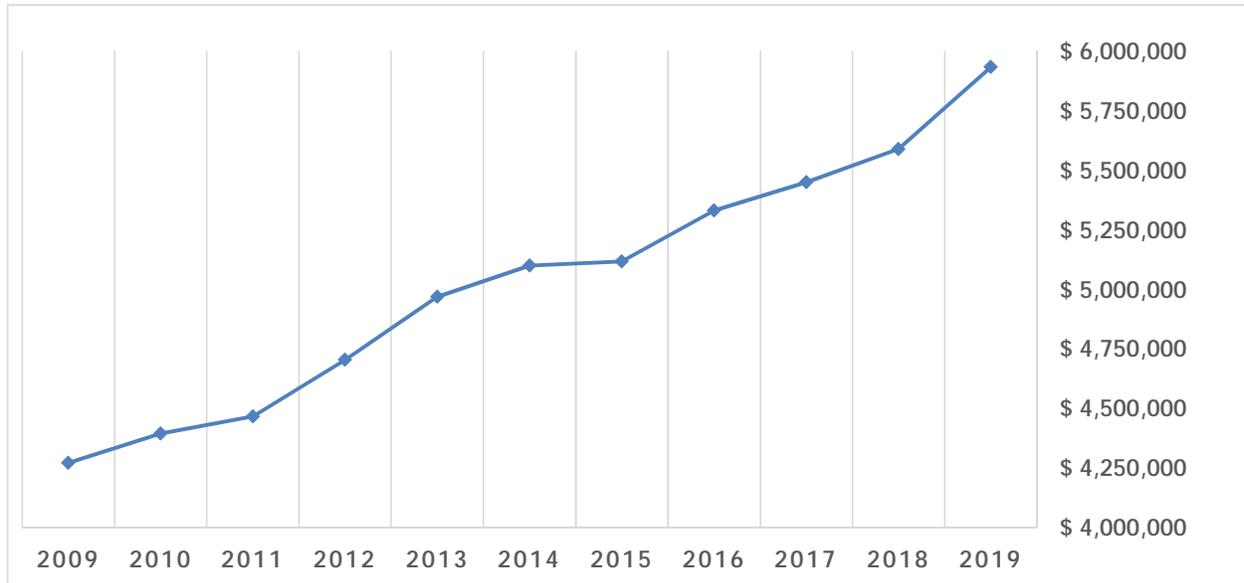
Property is all revenue derived from property taxes including penalty & interest.

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 |
|--------------------------------------|------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| <u>AD VALOREM</u> | | | | | |
| 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 |
| TOTAL AD VALOREM | | 4,030,762 | 4,246,858 | 4,084,675 | 4,414,480 |
| <u>SALES TAX</u> | | | | | |
| 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) |
| TOTAL SALES TAX | | 4,086,351 | 4,211,853 | 4,448,879 | 4,301,250 |
| <u>OTHER TAX</u> | | | | | |
| 4022 | STATE MIXED DRINK TAX | 31,236 | 33,653 | 38,000 | 32,000 |
| TOTAL OTHER TAX | | 31,236 | 33,653 | 38,000 | 32,000 |
| TOTAL TAX | | 8,148,348 | 8,492,364 | 8,571,554 | 8,747,730 |
| <u>FEES</u> | | | | | |
| 4100 | FRANCHISE FEES | 769,427 | 781,977 | 810,000 | 790,000 |
| 4121 | FRANCHISE: SOLID WASTE | 124,945 | 129,972 | 132,000 | 100,000 |
| TOTAL FEE | | 894,372 | 911,949 | 942,000 | 890,000 |
| <u>COURT/PUBLIC SAFETY</u> | | | | | |
| 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 |
| TOTAL COURT/PUBLIC SAFETY | | 381,620 | 176,999 | 157,335 | 170,600 |
| <u>LICENSES & PERMITS</u> | | | | | |
| 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 |
| | TOTAL LICENSES & PERMITS | 146,645 | 100,445 | 108,390 | 112,950 |
| | <u>OTHER OPERATING REVENUE</u> | | | | |
| 4499.1 | RETURNED CHECK FEES | 0 | 25 | 0 | 0 |
| | TOTAL OTHER OPERATING | 0 | 25 | 0 | 0 |
| | <u>INTRAGOVERNMENTAL</u> | | | | |
| 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 |
| | TOTAL INTRAGOVERNMENTAL | 676,348 | 0 | 916,191 | 1,064,340 |
| | <u>INTERGOVERNMENTAL</u> | | | | |
| 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 |
| | TOTAL INTERGOVERNMENTAL | 4,020 | 25,453 | 15,057 | 25,300 |
| | <u>REIMBURSING REVENUE</u> | | | | |
| 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 |
| | TOTAL REIMBURSING REVENUE | 211,284 | 247,136 | 191,175 | 205,000 |
| | <u>MISCELLANEOUS</u> | | | | |
| 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 |
| | TOTAL MISCELLANEOUS | 215,850 | 133,742 | 164,000 | 115,500 |
| | GRAND TOTAL REVENUES | 10,678,488 | 10,088,112 | 11,065,701 | 11,331,420 |

GENERAL FUND
DEPARTMENTAL EXPENDITURES

GENERAL FUND EXPENDITURES COMPARISON BY FUNCTION

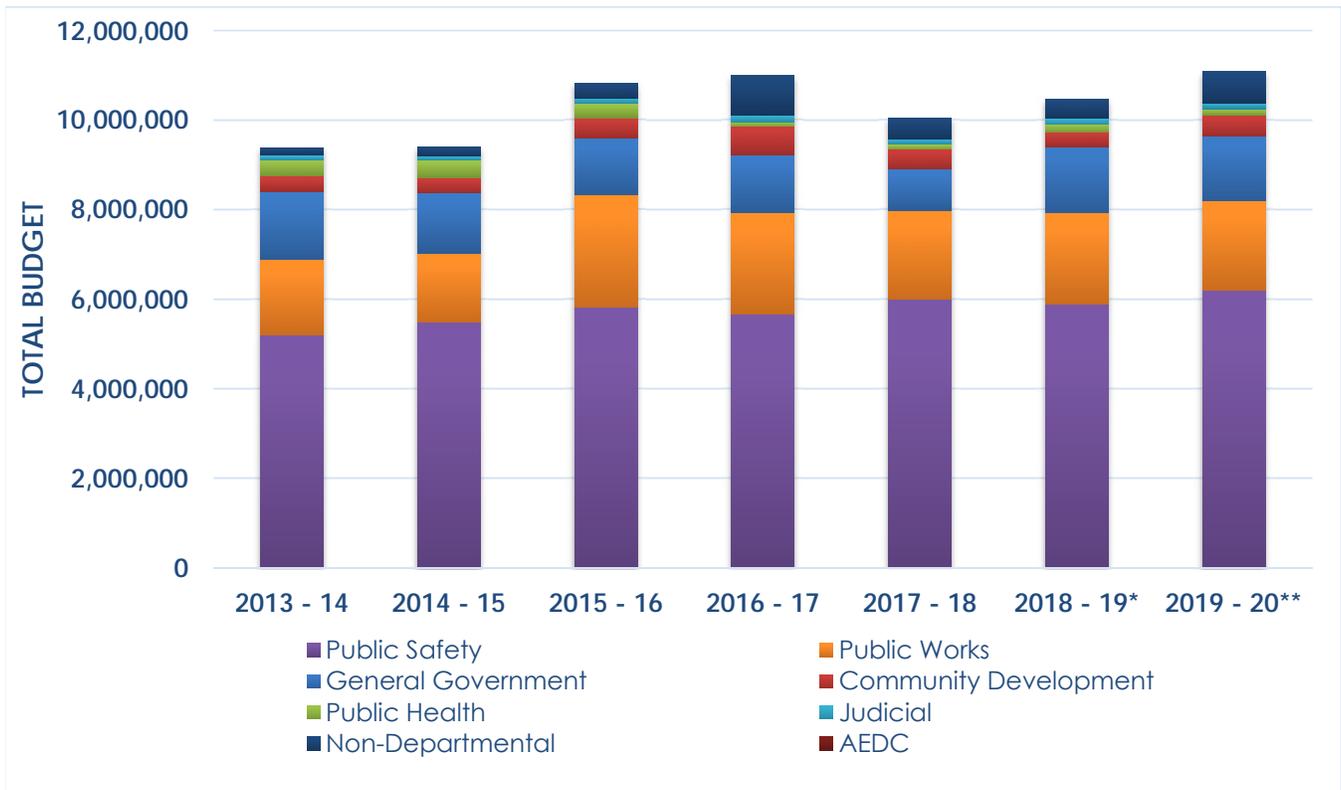
| Department | Dept # | 2017 - 2018 Actual | 2018 - 2019 Budget | 2018 - 2019 Est. Actual | 2019 - 2020 Budget |
|--------------------------------------|--------|-----------------------|-----------------------|----------------------------|-----------------------|
| <u>General Government:</u> | | | | | |
| 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 |
| TOTAL | | 921,223 | 1,618,949 | 1,485,386 | 1,446,036 |
| <u>Community Development:</u> | | | | | |
| Code Enforcement | 22 | 143,507 | 94,861 | 98,775 | 182,981 |
| Development Services | 24 | 294,189 | 256,556 | 226,953 | 299,540 |
| TOTAL | | 437,696 | 351,417 | 325,728 | 482,521 |
| <u>Public Health:</u> | | | | | |
| Sanitation* | 18 | - | 50,500 | 60,961 | *Moved to Fund 18 |
| Animal Control | 49 | 115,004 | 121,819 | 120,472 | 125,806 |
| TOTAL | | 115,004 | 172,319 | 181,433 | 125,806 |
| <u>Public Works:</u> | | | | | |
| 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 |
| TOTAL | | 1,981,436 | 1,996,917 | 2,026,481 | 1,991,469 |
| <u>Public Safety:</u> | | | | | |
| 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 |
| TOTAL | | 6,003,759 | 5,981,462 | 5,895,241 | 6,200,881 |
| <u>Judicial:</u> | | | | | |
| Municipal Court | 50 | 117,743 | 142,214 | 127,986 | 139,123 |
| TOTAL | | 117,743 | 142,214 | 127,986 | 139,123 |
| <u>Non-Departmental:</u> | | | | | |
| Non-Departmental | 55 | 467,603 | 426,589 | 426,154 | 694,498 |
| TOTAL | | 467,603 | 426,589 | 426,154 | 694,498 |
| <u>AEDC:</u> | | | | | |
| AEDC Payroll | 95 | - | - | - | 170,652 |
| TOTAL | | - | - | - | 170,652 |
| GRAND TOTAL EXPENDITURES | | 10,044,464 | 10,689,869 | 10,468,409 | 11,250,986 |

GENERAL FUND EXPENDITURES BY FUNCTION SUMMARY

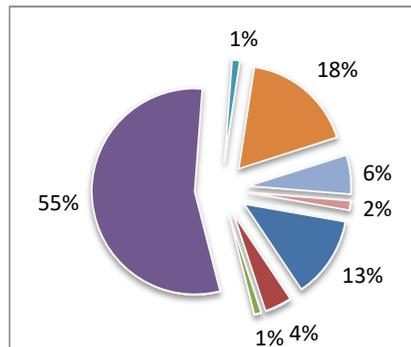
| Fiscal Year | General Govt | Community Development | Public Health | Public Safety | Judicial | Public Works | Non-Dept | AEDC | Total |
|-------------|--------------|-----------------------|---------------|---------------|----------|--------------|----------|---------|------------|
| 2013 - 14 | 1,502,290 | 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



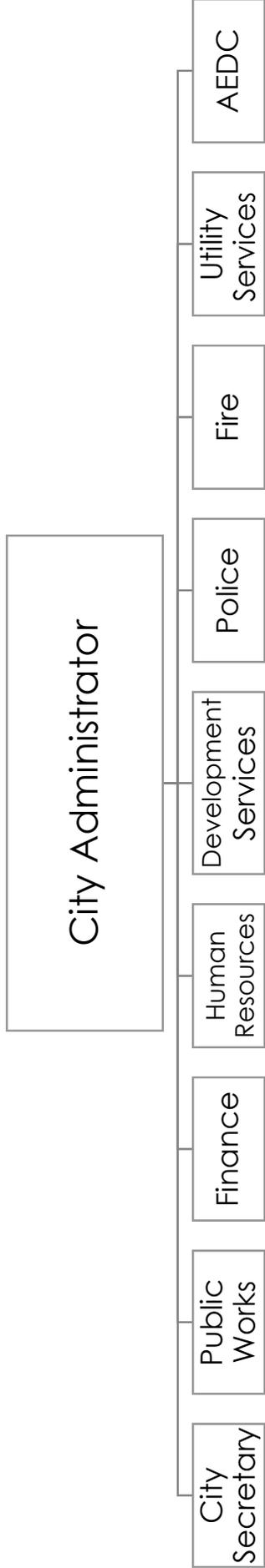
FISCAL YEAR 2020 SUMMARY





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) | | | |
| TOTAL EXPENSE | 217,188 | 471,217 | 203,645 | 290,735 | 141,538 | 343,995 | 342,174 | 217,966 |

PERSONNEL

| POSITION CLASSIFICATION | TOTAL |
|-------------------------|----------|
| Administrator | 1 |
| TOTAL FTE: | 1 |

**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 |
|------------------------------------|---------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 251,943 | 256,781 | 316,155 | 315,995 | 192,276 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 889 | 1,778 | 3,340 | 3,340 | 3,340 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 37,903 | 90,434 | 24,500 | 22,839 | 22,350 |
| <u>UNCLASSIFIED</u> | | | | | | |
| 510-6399 | EXPENSE REIMB. FROM OTHER FUNDS | | (207,454) | | | |
| TOTAL UNCLASSIFIED | | 0 | (207,454) | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 290,735 | 141,538 | 343,995 | 342,174 | 217,966 |

*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) | | | |
| TOTAL EXPENSE | 373,465 | 79,655 | 105,021 | 185,894 | 32,866 | 75,000 | 75,000 | 25,000 |

PERSONNEL

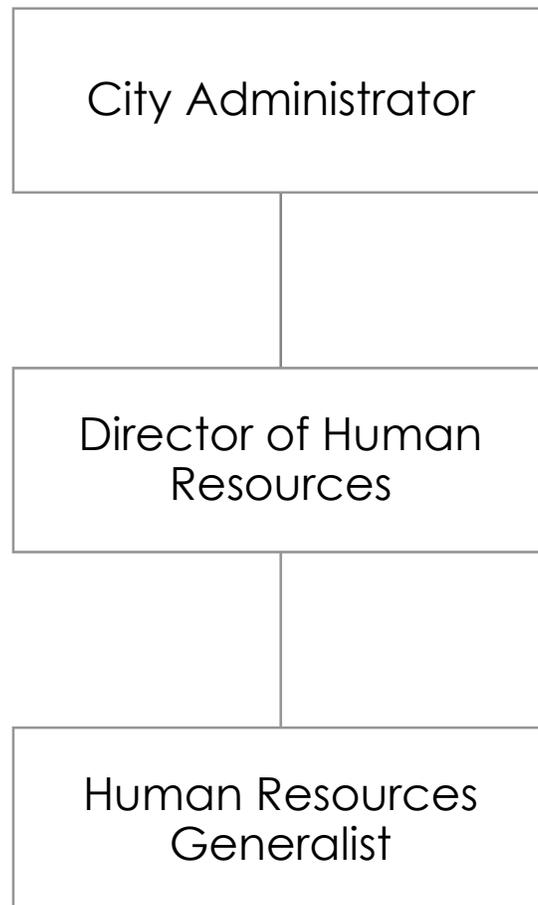
| POSITION CLASSIFICATION | TOTAL |
|--------------------------|----------|
| City Attorney (Contract) | - |
| TOTAL FTE: | - |

**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 |
|------------------------------------|---------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>SUPPLIES</u> | | | | | | |
| 511-6201 | OFFICE SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| 511-6206 | SUBSCRIPTIONS,BOOKS,PERIODICAL | 0 | 0 | 0 | 0 | 0 |
| TOTAL SUPPLIES | | 0 | 0 | 0 | 0 | 0 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 185,894 | 87,866 | 75,000 | 75,000 | 25,000 |
| <u>UNCLASSIFIED</u> | | | | | | |
| 511-6399 | EXPENSE REIMB. FROM OTHER FUNDS | 0 | (55,000) | 0 | 0 | 0 |
| TOTAL UNCLASSIFIED | | 0 | (55,000) | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 185,894 | 32,866 | 75,000 | 75,000 | 25,000 |

*INCLUDES AMENDMENTS.

HUMAN RESOURCES
DEPARTMENT (512)



DEPARTMENTAL PURPOSE AND OBJECTIVES

DEPARTMENT: Human Resources

DEPARTMENT PURPOSE:

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

DEPARTMENTAL OBJECTIVES:

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

DEPARTMENT NAME: HUMAN RESOURCES
 DEPARTMENT NUMBER: 512

EXPENSE SUMMARY

| EXPENDITURE CATEGORY | 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) | | | |
| TOTAL EXPENSE | 143,916 | 144,933 | 180,384 | 175,948 | 89,229 | 197,825 | 192,425 | 162,559 |

PERSONNEL

| POSITION CLASSIFICATION | TOTAL |
|-----------------------------|-------------|
| Director of Human Resources | 0.50 |
| Human Resources Generalist | 1 |
| TOTAL FTE: | 1.50 |

**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 |
|------------------------------------|----------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 124,566 | 156,563 | 158,107 | 153,384 | 108,259 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 5,347 | 9,139 | 7,518 | 7,073 | 14,400 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 46,035 | 28,814 | 32,200 | 31,968 | 16,400 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 512-6560 | CAPITALIZED SOFTWARE | 0 | 0 | 0 | 0 | 23,500 |
| TOTAL CAPITAL OUTLAY | | 0 | 0 | 0 | 0 | 23,500 |
| <u>UNCLASSIFIED</u> | | | | | | |
| 512-6999 | EXPENSE REIMB. FROM OTHER FUNDS | 0 | (105,287) | 0 | 0 | 0 |
| TOTAL UNCLASSIFIED | | 0 | (105,287) | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 175,948 | 89,229 | 197,825 | 192,425 | 162,559 |

*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 |
| TOTAL EXPENSE | 0 | 0 | 0 | 0 | 0 | 151,152 | 129,590 | 175,217 |

PERSONNEL

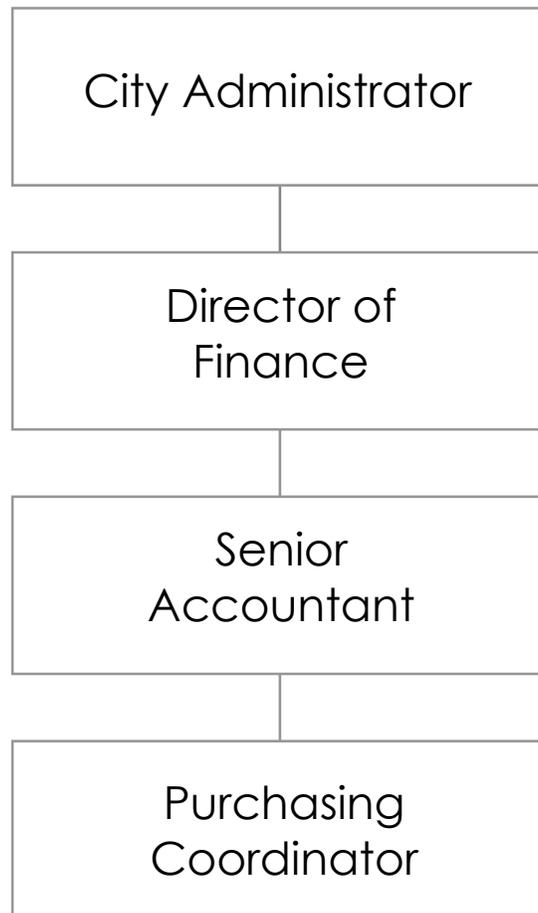
| POSITION CLASSIFICATION | TOTAL |
|------------------------------------|----------|
| Director of Information Technology | 1 |
| TOTAL FTE: | 1 |

**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 |
|------------------------------------|-------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 0 | 0 | 101,687 | 42,794 | 105,557 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 0 | 0 | 12,560 | 15,787 | 18,360 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 0 | 0 | 36,905 | 71,009 | 45,300 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 513-6508 | COMPUTER EQUIPMENT | 0 | 0 | 0 | 0 | 6,000 |
| TOTAL CAPITAL OUTLAY | | 0 | 0 | 0 | 0 | 6,000 |
| TOTAL EXPENDITURES | | 0 | 0 | 151,152 | 129,590 | 175,217 |

*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) | | | |
| TOTAL EXPENSE | 270,520 | 279,642 | 236,987 | 273,126 | 126,767 | 296,504 | 288,354 | 320,569 |

PERSONNEL

| POSITION CLASSIFICATION | TOTAL |
|-------------------------|----------|
| Director of Finance | 1 |
| Senior Accountant | 1 |
| Purchasing Coordinator | 1 |
| TOTAL FTE: | 3 |

**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 |
|------------------------------------|---------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 221,991 | 230,345 | 252,524 | 238,825 | 263,019 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 4,455 | 6,293 | 5,600 | 4,070 | 5,150 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 46,680 | 42,832 | 38,380 | 45,459 | 52,400 |
| <u>UNCLASSIFIED</u> | | | | | | |
| 514-6999 | EXPENSE REIMB. FROM OTHER FUNDS | 0 | (152,703) | 0 | 0 | 0 |
| TOTAL CAPITAL OUTLAY | | 0 | (152,703) | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 273,126 | 126,767 | 296,504 | 288,354 | 320,569 |

*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

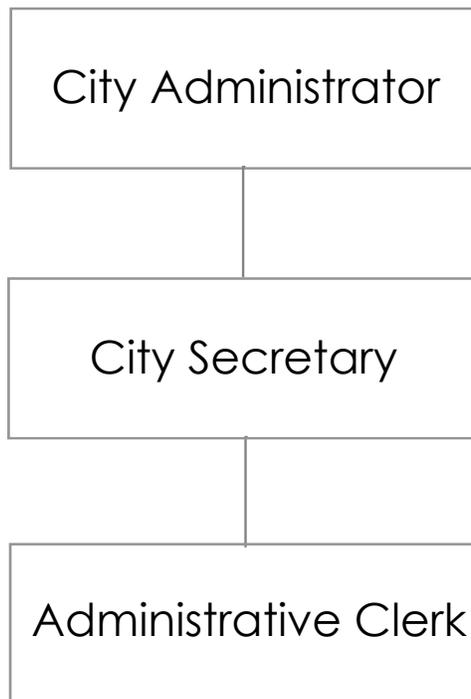
| POSITION CLASSIFICATION | TOTAL |
|---|----------|
| Mayor (Elected Official - Non-Employee) | 1 |
| Council Members (Elected Official - Non-Employee) | 4 |
| TOTAL FTE: | - |

**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 |
|----------|------------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| | <u>SUPPLIES</u> | | | | | |
| 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 |
| | TOTAL SUPPLIES | 150 | 298 | 350 | 350 | 1,350 |
| | <u>CONTRACTUAL SERVICES</u> | | | | | |
| 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 |
| | TOTAL CONTRACTUAL SERVICES | 32,114 | 51,116 | 30,700 | 34,750 | 36,150 |
| | TOTAL EXPENDITURES | 32,264 | 51,414 | 31,050 | 35,100 | 37,500 |

*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

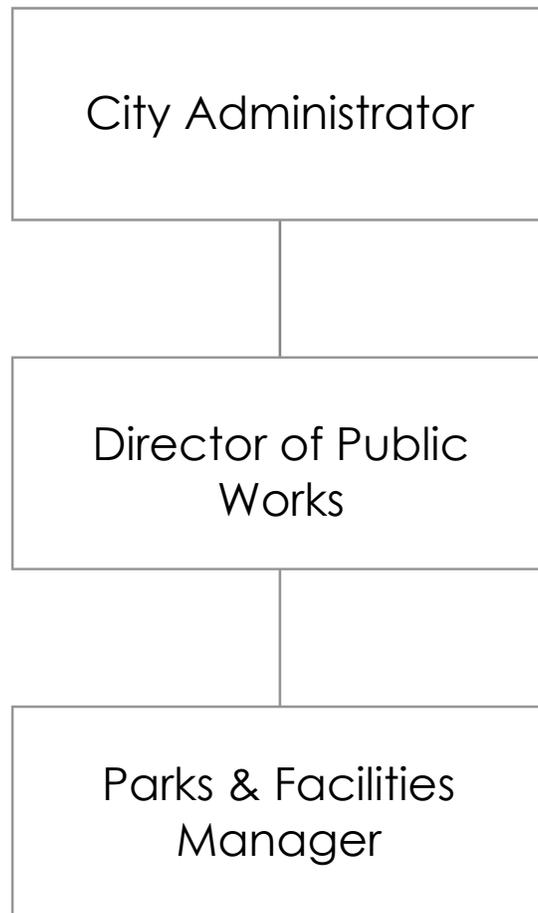
| POSITION CLASSIFICATION | TOTAL |
|--|-------------|
| City Secretary | 1 |
| Administrative Clerk (PT Split with Court) | 0.25 |
| TOTAL FTE: | 1.25 |

**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 |
|------------------------------------|----------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 112,302 | 112,009 | 113,190 | 112,133 | 125,706 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 4,648 | 4,165 | 3,500 | 3,300 | 5,150 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 38,580 | 14,519 | 33,050 | 31,622 | 19,250 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 516-6504 | MACHINERY & EQUIPMENT | 0 | 0 | 0 | 16,000 | 0 |
| TOTAL CAPITAL OUTLAY | | 0 | 0 | 0 | 16,000 | 0 |
| <u>UNCLASSIFIED</u> | | | | | | |
| 516-6999 | EXPENSE REIMB. FROM OTHER FUNDS | 0 | (71,878) | 0 | 0 | 0 |
| TOTAL UNCLASSIFIED | | 0 | (71,878) | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 155,530 | 58,815 | 149,740 | 163,055 | 150,106 |

*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 |
| TOTAL EXPENSES | 161,101 | 139,757 | 221,822 | 161,890 | 420,594 | 245,765 | 244,818 | 294,822 |

PERSONNEL

| POSITION CLASSIFICATION | TOTAL |
|----------------------------|-------------|
| Parks & Facilities Manager | 0.30 |
| TOTAL FTE: | 0.30 |

**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 |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 | 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 |
| TOTAL PERSONNEL SERVICES | | 0 | 16,709 | 19,595 | 8,354 | 27,752 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 10,440 | 10,268 | 8,170 | 10,835 | 11,520 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 151,450 | 134,666 | 168,000 | 139,250 | 190,550 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 517-6502 | BUILDINGS | 0 | 258,952 | 50,000 | 86,379 | 65,000 |
| TOTAL CAPITAL OUTLAY | | 0 | 258,952 | 50,000 | 86,379 | 65,000 |
| TOTAL EXPENDITURES | | 161,890 | 420,594 | 245,765 | 244,818 | 294,822 |

*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

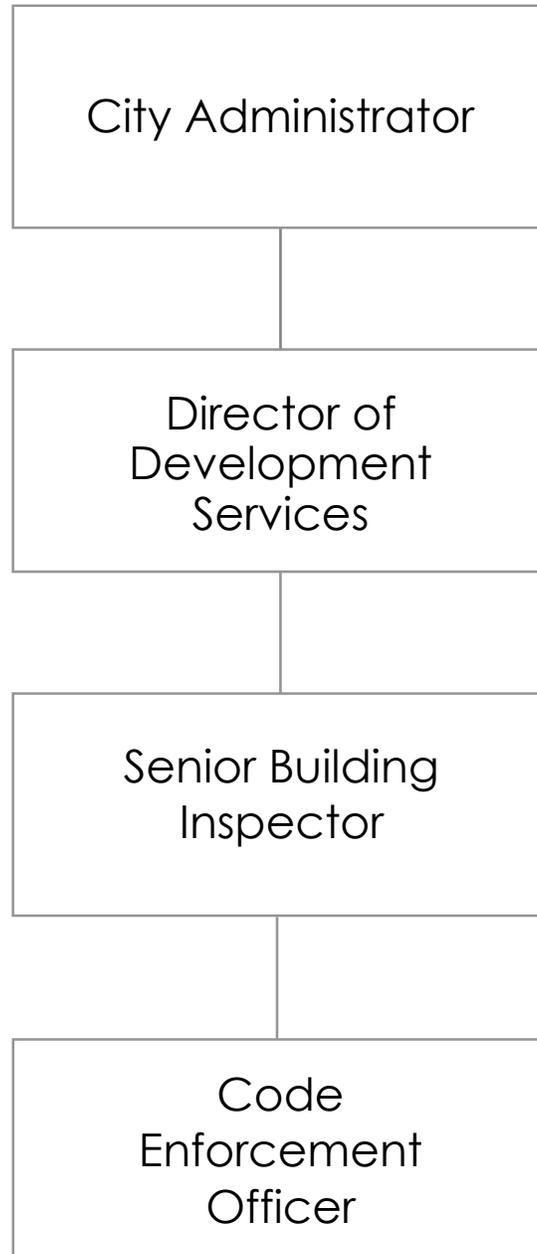
| EXPENDITURE CATEGORY | 2013-14 ACTUAL | 2014-15 ACTUAL | 2015-16 ACTUAL | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | 2018-19 EST. ACT. | 2019-20 BUDGET |
|----------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|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

PERSONNEL

| POSITION CLASSIFICATION | TOTAL |
|-------------------------|----------|
| | - |
| TOTAL FTE: | 0 |

*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 | | | | | | |
| TOTAL EXPENSE | 280,319 | 284,701 | 986 | 105,950 | 143,507 | 94,861 | 98,775 | 182,981 |

PERSONNEL

| POSITION CLASSIFICATION | TOTAL |
|---------------------------|----------|
| Senior Building Inspector | 1 |
| Code Enforcement Officer | 1 |
| TOTAL FTE: | 2 |

**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 |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 93,118 | 116,216 | 68,461 | 67,980 | 147,181 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 6,976 | 13,910 | 14,200 | 13,995 | 15,200 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 5,856 | 13,381 | 12,200 | 16,800 | 20,600 |
| TOTAL EXPENDITURES | | 105,950 | 143,507 | 94,861 | 98,775 | 182,981 |

*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 | | | | |
| TOTAL EXPENSE | 196,398 | 194,686 | 282,423 | 452,245 | 294,189 | 256,556 | 226,953 | 299,540 |

PERSONNEL

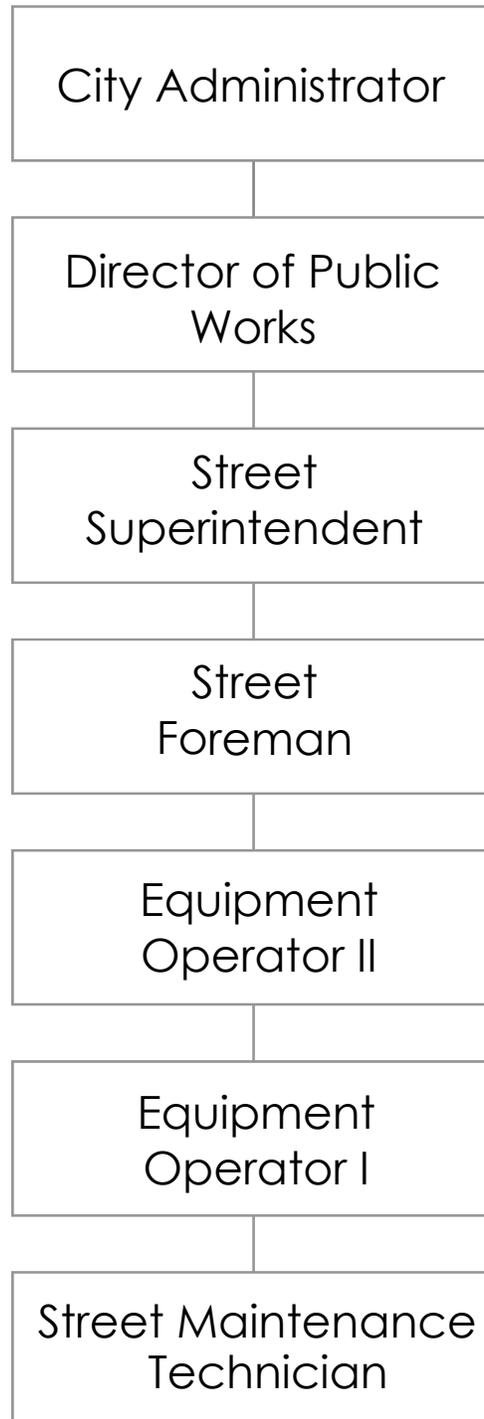
| POSITION CLASSIFICATION | TOTAL |
|----------------------------------|----------|
| Director of Development Services | 1 |
| Development Coordinator | 1 |
| TOTAL FTE: | 2 |

**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 |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 204,015 | 215,977 | 208,756 | 195,360 | 175,490 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 6,097 | 6,020 | 4,950 | 11,793 | 9,450 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 214,512 | 72,192 | 42,850 | 19,800 | 114,600 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 524-6504 | MACHINERY & EQUIPMENT | 7,824 | 0 | 0 | 0 | 0 |
| 524-6510 | FURNITURE & FIXTURES | 19,798 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL OUTLAY | | 27,622 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 452,245 | 294,189 | 256,556 | 226,953 | 299,540 |

*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 |
| TOTAL EXPENSE | 1,134,788 | 1,025,448 | 1,317,908 | 1,441,377 | 1,109,442 | 1,139,522 | 1,237,055 | 1,219,595 |

PERSONNEL

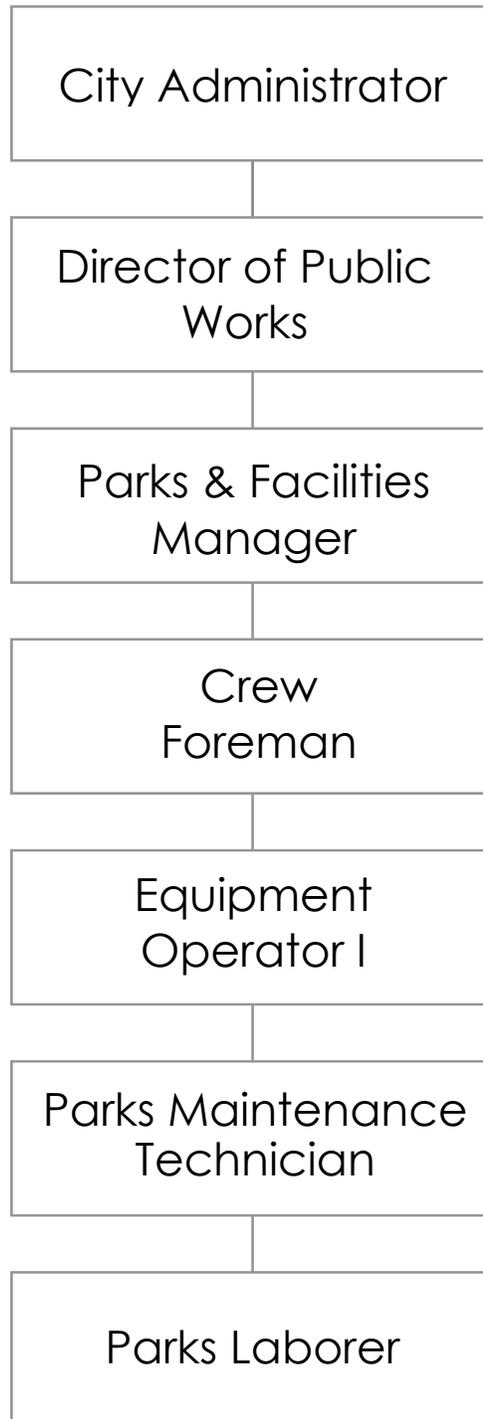
| POSITION CLASSIFICATION | TOTAL |
|-------------------------------|-------------|
| Director of Public Works | 0.40 |
| Street Superintendent | 1 |
| Street Foreman | 1 |
| Equipment Operator II | 1 |
| Equipment Operator I | 1 |
| Street Maintenance Technician | 4 |
| TOTAL FTE: | 8.40 |

**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 |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 442,532 | 422,364 | 422,252 | 391,420 | 464,775 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 106,551 | 84,968 | 114,820 | 102,235 | 106,820 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 239,807 | 210,401 | 252,450 | 245,400 | 248,000 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 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 |
| TOTAL CAPITAL OUTLAY | | 652,488 | 391,710 | 350,000 | 498,000 | 400,000 |
| TOTAL EXPENDITURES | | 1,441,377 | 1,109,442 | 1,139,522 | 1,237,055 | 1,219,595 |

*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 | |
| TOTAL EXPENSE | 358,232 | 348,723 | 986,680 | 634,851 | 764,727 | 660,904 | 626,771 | 566,825 |

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 |
| TOTAL FTE: | 8.30 |

**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 |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 385,620 | 406,223 | 461,012 | 415,111 | 419,305 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 55,442 | 50,331 | 50,620 | 54,035 | 49,320 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 75,616 | 241,401 | 110,950 | 97,100 | 98,200 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 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 |
| TOTAL CAPITAL OUTLAY | | 118,173 | 66,772 | 38,322 | 60,525 | 0 |
| TOTAL EXPENDITURES | | 634,851 | 764,727 | 660,904 | 626,771 | 566,825 |

*INCLUDES AMENDMENTS.

DEPARTMENT NAME: CAIN CENTER
 DEPARTMENT NUMBER: 535

EXPENSE SUMMARY

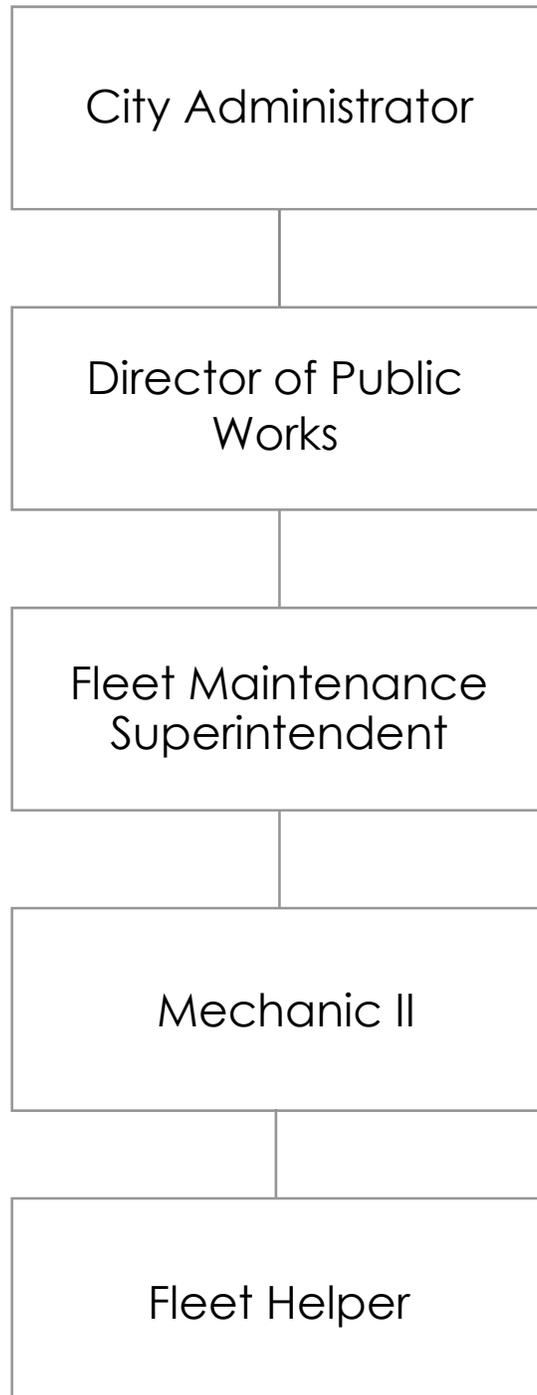
| EXPENDITURE CATEGORY | 2013-14 ACTUAL | 2014-15 ACTUAL | 2015-16 ACTUAL | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 BUDGET | 2018-19 EST. ACT. | 2019-20 BUDGET |
|----------------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|
| 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 |
| TOTAL FTE: | 3.20 |

**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 |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 157,987 | 170,557 | 167,121 | 134,740 | 181,879 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 15,846 | 13,504 | 15,220 | 14,545 | 15,020 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 9,342 | 11,148 | 14,150 | 13,370 | 8,150 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 538-6504 | MACHINERY & EQUIPMENT | 15,151 | 11,964 | 0 | 0 | 0 |
| TOTAL CAPITAL OUTLAY | | 15,151 | 11,964 | 0 | 0 | 0 |
| <u>UNCLASSIFIED</u> | | | | | | |
| 538-6999 | EXP. REIMB. FROM OTHER FUNDS | 0 | (99,906) | 0 | 0 | 0 |
| TOTAL UNCLASSIFIED | | 0 | (99,906) | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 198,326 | 107,267 | 196,491 | 162,655 | 205,049 |

*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 |
| TOTAL EXPENSE | 0 | 62,297 |

PERSONNEL

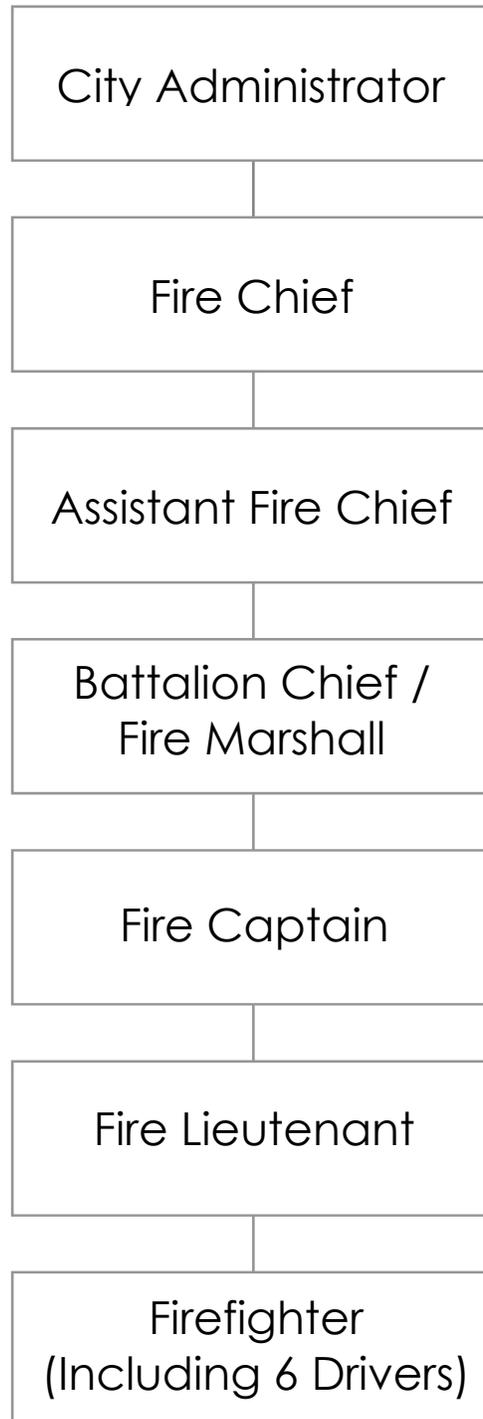
| POSITION CLASSIFICATION | TOTAL |
|-----------------------------|-------------|
| Director of Human Resources | 0.50 |
| TOTAL FTE: | 0.50 |

**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 |
|------------------------------------|--------------------------------|-------------------------------|-------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 0 | 0 | 0 | 0 | 53,297 |
| <u>SUPPLIES</u> | | | | | | |
| 545-6206 | SUBSCRIPTIONS,BOOKS,PERIODICAL | 0 | 0 | 0 | 0 | 2,000 |
| TOTAL SUPPLIES | | 0 | 0 | 0 | 0 | 2,000 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 0 | 0 | 0 | 0 | 7,000 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 62,297 |

*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) | | | | | |
| Total Expense | 2,397,799 | 2,433,479 | 2,612,525 | 2,586,362 | 2,978,521 | 2,627,659 | 2,676,466 | 2,609,820 |

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 |
| TOTAL FTE: | 27 |

**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 |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 2,343,927 | 2,466,512 | 2,415,779 | 2,406,272 | 2,396,250 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 61,151 | 81,236 | 94,480 | 96,135 | 117,170 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 91,619 | 149,214 | 117,400 | 119,745 | 96,400 |
| <u>LONG-TERM DEBT</u> | | | | | | |
| 546-6420 | CAPITAL LEASES - NOTES | 0 | 91,112 | 0 | 0 | 0 |
| 546-6430 | CAPITAL LEASES - INTEREST | 0 | 9,989 | 0 | 0 | 0 |
| TOTAL LONG-TERM DEBT | | 0 | 101,100 | 0 | 0 | 0 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 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 |
| TOTAL CAPITAL OUTLAY | | 89,665 | 180,459 | 0 | 54,314 | 0 |
| TOTAL EXPENDITURES | | 2,586,362 | 2,978,521 | 2,627,659 | 2,676,466 | 2,609,820 |

*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 |
| TOTAL EXPENSE | 0 | 18,350 |

PERSONNEL

| POSITION CLASSIFICATION | TOTAL |
|-------------------------|----------|
| | - |
| TOTAL FTE: | 0 |

**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 |
|------------------------------------|---------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 0 | 0 | 0 | 0 | 12,750 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 0 | 0 | 0 | 0 | 5,600 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 18,350 |

*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 | | | | | | | | |
| TOTAL EXPENSE | 83,419 | 97,823 | 322,671 | 100,697 | 115,004 | 121,819 | 120,472 | 125,806 |

PERSONNEL

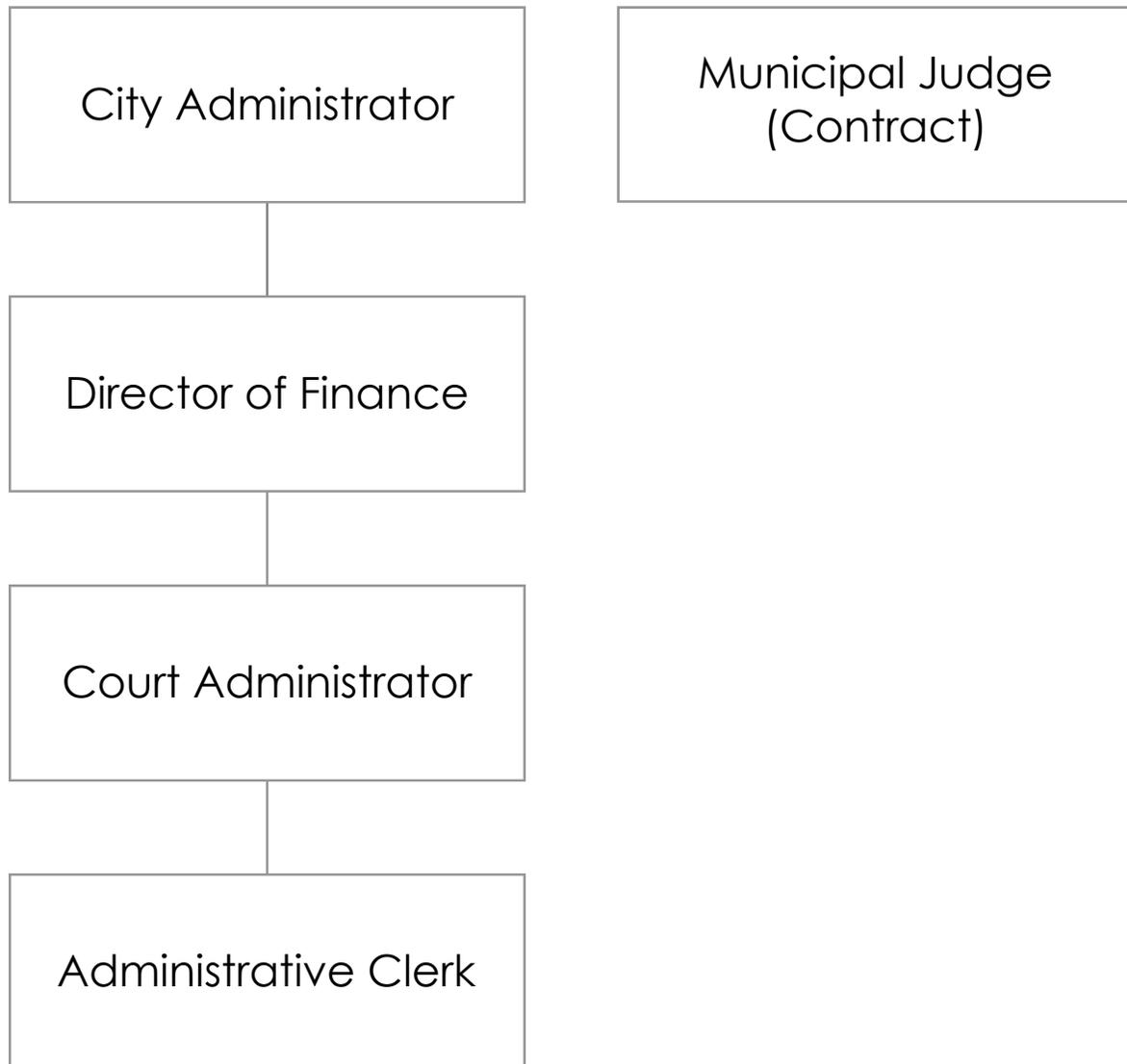
| POSITION CLASSIFICATION | TOTAL |
|-------------------------|----------|
| Animal Control Officer | 1 |
| TOTAL FTE: | 1 |

**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 |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 44,741 | 48,845 | 49,879 | 47,622 | 53,431 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 3,146 | 2,812 | 5,100 | 5,100 | 5,100 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 52,810 | 63,348 | 66,840 | 67,750 | 67,275 |
| TOTAL EXPENDITURES | | 100,697 | 115,004 | 121,819 | 120,472 | 125,806 |

*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 | | | | | | | | |
| TOTAL EXPENSE | 106,364 | 107,353 | 114,481 | 163,783 | 117,743 | 142,214 | 127,986 | 139,123 |

PERSONNEL

| POSITION CLASSIFICATION | TOTAL |
|---|-------------|
| Municipal Judge (Contract) | 0.50 |
| Court Administrator | 1 |
| Administrative Clerk (PT Split with City Secretary) | 0.25 |
| TOTAL FTE: | 1.75 |

**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 |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 149,373 | 102,127 | 121,914 | 104,586 | 93,023 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 4,689 | 5,122 | 5,600 | 6,000 | 5,300 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 9,722 | 10,494 | 14,700 | 17,400 | 40,800 |
| TOTAL EXPENDITURES | | 163,783 | 117,743 | 142,214 | 127,986 | 139,123 |

*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 | |
| TOTAL EXPENSE | 2,805,969 | 3,054,700 | 3,203,863 | 3,083,888 | 3,025,240 | 3,353,803 | 3,218,775 | 3,572,711 |

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 |
| TOTAL FTE: | 40 |

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

**CITY OF ATHENS
POLICE ADMINISTRATION EXPENDITURE DETAIL**

| ACCT # | ACCOUNT NAME | 2016 - 2017 ACTUAL | 2017 - 2018 ACTUAL | 2018 - 2019 YE BUDGET* | 2018 - 2019 EST FYE | 2019 - 2020 BUDGET |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 271,392 | 277,972 | 282,390 | 286,895 | 280,213 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 4,559 | 7,285 | 6,800 | 4,700 | 6,800 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 11,384 | 6,637 | 9,350 | 6,945 | 8,350 |
| TOTAL EXPENDITURES | | 287,336 | 291,893 | 298,540 | 298,540 | 295,363 |

*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 |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 424,232 | 433,131 | 503,920 | 471,110 | 520,449 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 11,120 | 14,333 | 16,050 | 16,050 | 16,050 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 7,826 | 10,880 | 16,150 | 16,150 | 15,150 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 552-6506 | VEHICLES | 20,467 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL OUTLAY | | 20,467 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 463,644 | 458,343 | 536,120 | 503,310 | 551,649 |

*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 |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 1,417,248 | 1,633,979 | 1,723,716 | 1,629,402 | 1,924,966 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 72,866 | 72,848 | 78,950 | 78,950 | 78,950 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 25,455 | 15,229 | 30,050 | 30,184 | 30,350 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 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 |
| TOTAL CAPITAL OUTLAY | | 223,257 | 0 | 0 | 0 | 0 |
| <u>OPERATING TRANSFERS</u> | | | | | | |
| 553-6653 | OPERATING TRANSFERS FUND 53 | 0 | 0 | 25,200 | 25,200 | 0 |
| TOTAL OPERATING TRANSFERS | | 0 | 0 | 25,200 | 25,200 | 0 |
| TOTAL EXPENDITURES | | 1,738,826 | 1,722,056 | 1,857,916 | 1,763,736 | 2,034,266 |

*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 |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 472,502 | 467,275 | 556,877 | 551,799 | 587,483 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 17,445 | 15,861 | 21,450 | 21,490 | 22,450 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 52,962 | 69,810 | 82,900 | 79,900 | 81,500 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 554-6504 | MACHINERY & EQUIPMENT | 40,111 | 0 | 0 | 0 | 0 |
| 554-6508 | COMPUTER EQUIPMENT | 11,060 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL OUTLAY | | 51,172 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 594,081 | 552,946 | 661,227 | 653,189 | 691,433 |

*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) | | | |
| TOTAL EXPENSE | 164,301 | 188,718 | 341,464 | 871,377 | 467,603 | 426,589 | 426,154 | 694,498 |

PERSONNEL

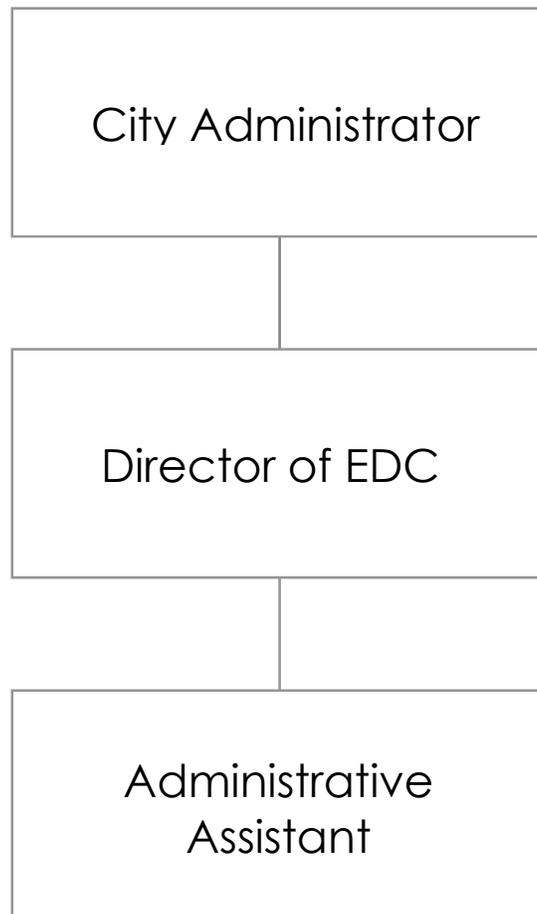
| POSITION CLASSIFICATION | TOTAL |
|-------------------------|----------|
| None | - |
| TOTAL FTE: | - |

**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 |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 555-6104 | RETIREE INSURANCE | 0 | 0 | 24,085 | 14,500 | 0 |
| 555-6106 | INSURANCE | 1,000 | 204 | 0 | 0 | 0 |
| TOTAL PERSONNEL SERVICES | | 1,000 | 204 | 24,085 | 14,500 | 0 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 10,997 | 244 | 0 | 0 | 0 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 366,041 | 423,564 | 302,504 | 311,654 | 301,630 |
| <u>MISCELLANEOUS OTHER</u> | | | | | | |
| 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 |
| TOTAL OTHER | | 493,339 | 43,590 | 100,000 | 100,000 | 392,868 |
| TOTAL EXPENDITURES | | 871,377 | 467,603 | 426,589 | 426,154 | 694,498 |

*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 | | | | | | | | |
| TOTAL EXPENSE | 0 | 170,652 |

PERSONNEL

| POSITION CLASSIFICATION | TOTAL |
|--------------------------|----------|
| Director of EDC | 1 |
| Administrative Assistant | 1 |
| TOTAL FTE: | 2 |

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 |
|---------------------------------|----------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| PERSONNEL SERVICES | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 0 | 0 | 0 | 0 | 170,652 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 170,652 |

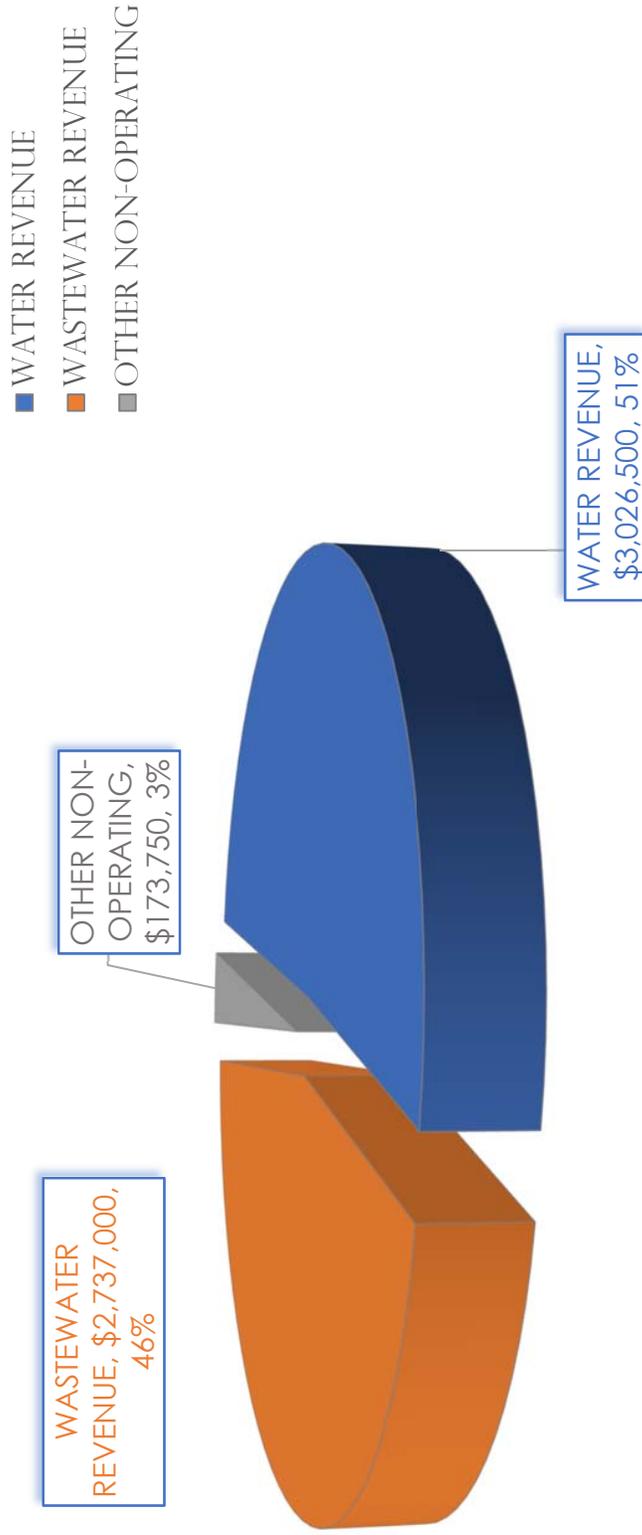
*INCLUDES AMENDMENTS.

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 |
|---|--------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| <u>OPERATING INCOME</u> | | | | | |
| 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 |
| TOTAL OPERATING INCOME | | 5,436,276 | 5,809,061 | 5,760,140 | 5,764,250 |
| <u>INTERGOVERNMENTAL RECEIPTS</u> | | | | | |
| 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 |
| TOTAL INTERGOVERNMENTAL RECEIPTS | | 200,000 | 555,643 | 0 | 0 |
| <u>REIMBURSING REVENUE</u> | | | | | |
| 4710 | WORKERS COMPENSATION REIM. | 0 | 0 | 0 | 0 |
| 4711 | OTHER INSURANCE REIMBURSEMENT | 13,410 | 932 | 0 | 0 |
| TOTAL REIMBURSING REVENUE | | 13,410 | 932 | 0 | 0 |
| <u>OTHER NON-OPERATING REVENUE</u> | | | | | |
| 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 |
| TOTAL NON-OPERATING REVENUE | | 229,605 | 1,758,245 | 175,701 | 173,000 |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 4900 | CAPITAL CONTRIBUTION | 0 | 421,530 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | 0 | 421,530 | 0 | 0 |
| GRAND TOTAL REVENUES | | 5,879,291 | 8,545,412 | 5,935,841 | 5,937,250 |

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 | |
|---------------------------|---------|
| 1 Pick Up per Week | \$14.20 |
| 1 Additional Cart | \$1.00 |

COMMERCIAL RATES

COMMERCIAL HANDLOAD CART

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

COMPACTORS

| Size | Rental | Haul Rate |
|--------------------------|------------|-----------|
| 30 Yard Compactor | Negotiable | \$686.39 |
| 40 Yard Compactor | Negotiable | \$706.62 |

VENTIPACK COMPACTORS

| Size | Rental | Extra Lift |
|---------------|----------|------------|
| 2 Yard | \$127.11 | \$50.00 |
| 6 Yard | \$405.84 | \$134.29 |

COMMERCIAL CONTAINER MATRIX

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

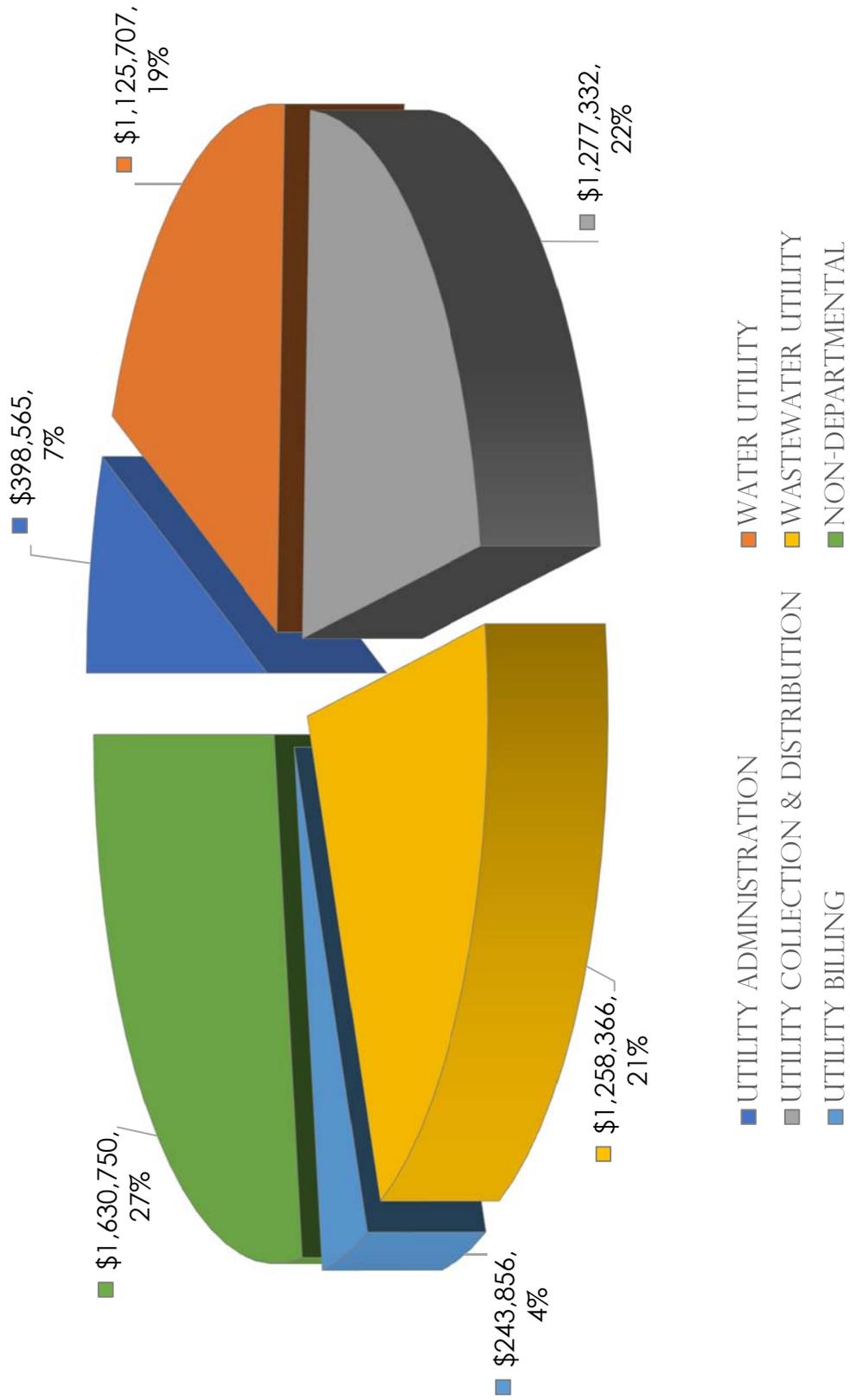
** \$5.00 Extra Monthly Charge for Locking Device on Dumpsters

INDUSTRIAL CONTAINER MATRIX - OPEN TOPS

| Size | Rental | Haul |
|----------------|----------|----------|
| 20 Yard | \$68.15 | \$440.17 |
| 30 Yard | \$99.89 | \$518.54 |
| 40 Yard | \$111.65 | \$599.79 |

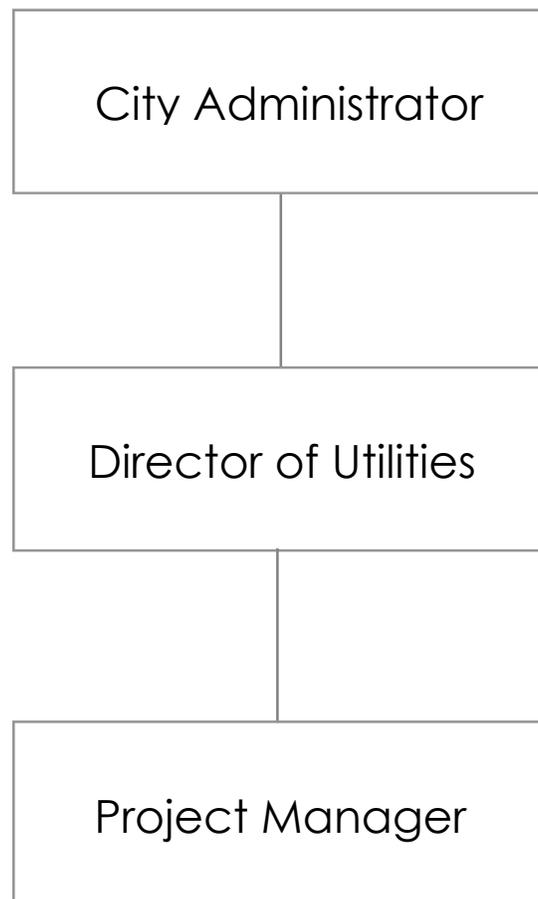
UTILITY FUND
DEPARTMENTAL EXPENDITURES

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 | | | |
| TOTAL EXPENSE | 276,708 | 309,068 | 341,408 | 259,195 | 333,677 | 180,012 | 155,174 | 398,565 |

PERSONNEL

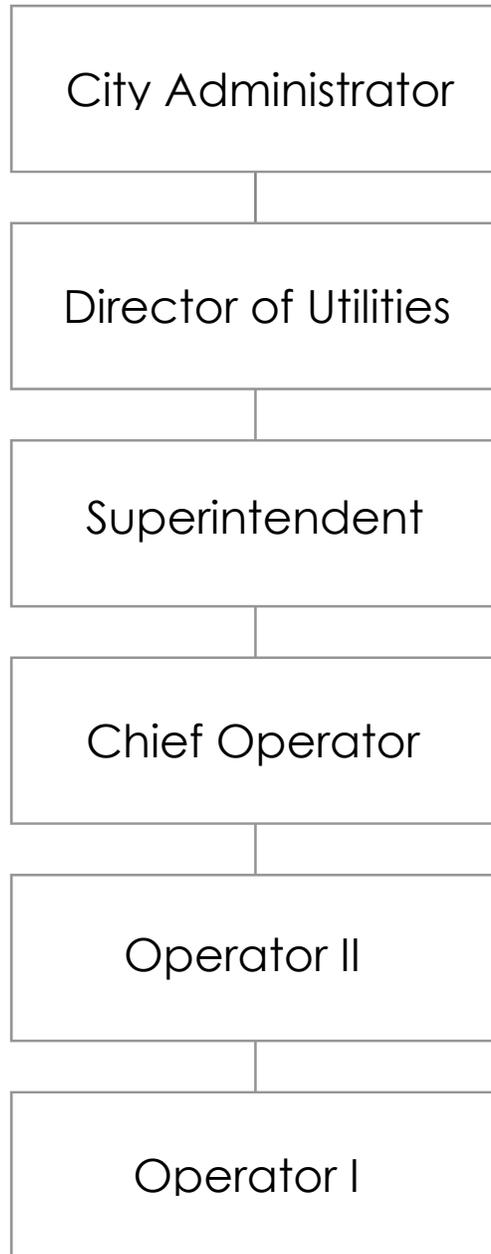
| POSITION CLASSIFICATION | TOTAL |
|-------------------------|----------|
| Director of Utilities | 1 |
| Project Manager | 1 |
| TOTAL FTE: | 2 |

**CITY OF ATHENS
UTILITY ADMINISTRATION EXPENDITUREDETAIL**

| ACCT # | ACCOUNT NAME | 2016 - 2017 ACTUAL | 2017 - 2018 ACTUAL | 2018 - 2019 YE BUDGET* | 2018 - 2019 EST FYE | 2019 - 2020 BUDGET |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 146,414 | 200,100 | 110,872 | 105,586 | 192,795 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 5,881 | 10,581 | 11,990 | 9,700 | 11,770 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 99,860 | 119,300 | 57,150 | 29,494 | 194,000 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 7,040 | 3,696 | 0 | 10,394 | 0 |
| TOTAL EXPENDITURES | | 259,195 | 333,677 | 180,012 | 155,174 | 398,565 |

*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

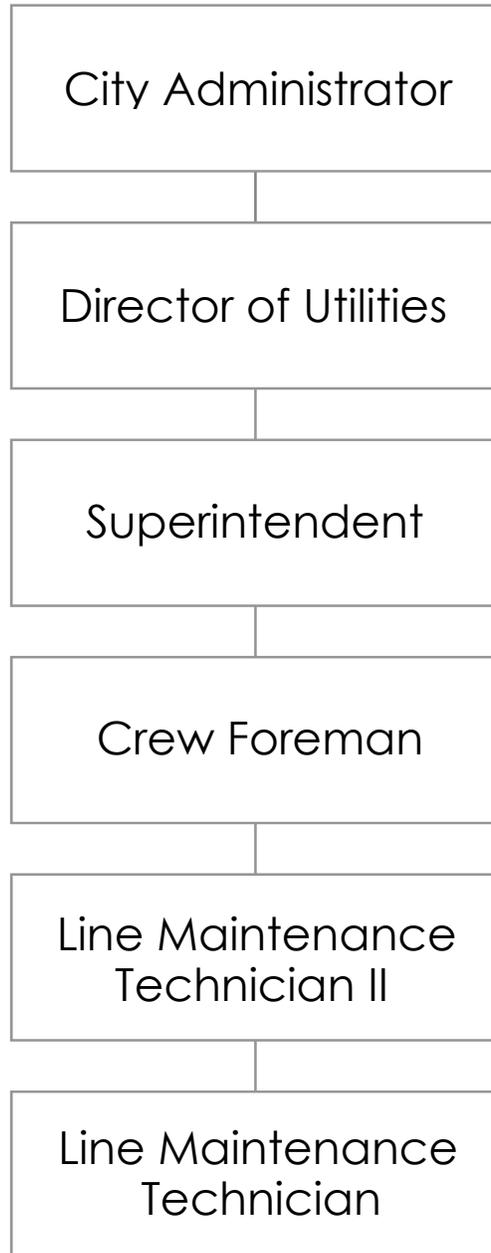
| POSITION CLASSIFICATION | TOTAL |
|-------------------------|----------|
| Superintendent | 1 |
| Chief Operator | 1 |
| Operator II | 1 |
| Operator | 4 |
| TOTAL FTE: | 7 |

**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 |
|------------------------------------|-----------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 410,004 | 442,343 | 465,965 | 428,927 | 447,407 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 108,632 | 102,012 | 182,740 | 154,700 | 146,900 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 434,082 | 408,012 | 538,750 | 442,300 | 499,400 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 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 |
| TOTAL CAPITAL OUTLAY | | 87,239 | 115,171 | 223,865 | 223,865 | 32,000 |
| TOTAL EXPENDITURES | | 1,039,957 | 1,067,538 | 1,411,320 | 1,249,792 | 1,125,707 |

*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 | | | |
| TOTAL EXPENSE | 1,158,443 | 1,304,430 | 1,102,321 | 1,245,538 | 1,220,321 | 1,080,790 | 1,043,030 | 1,277,332 |

PERSONNEL

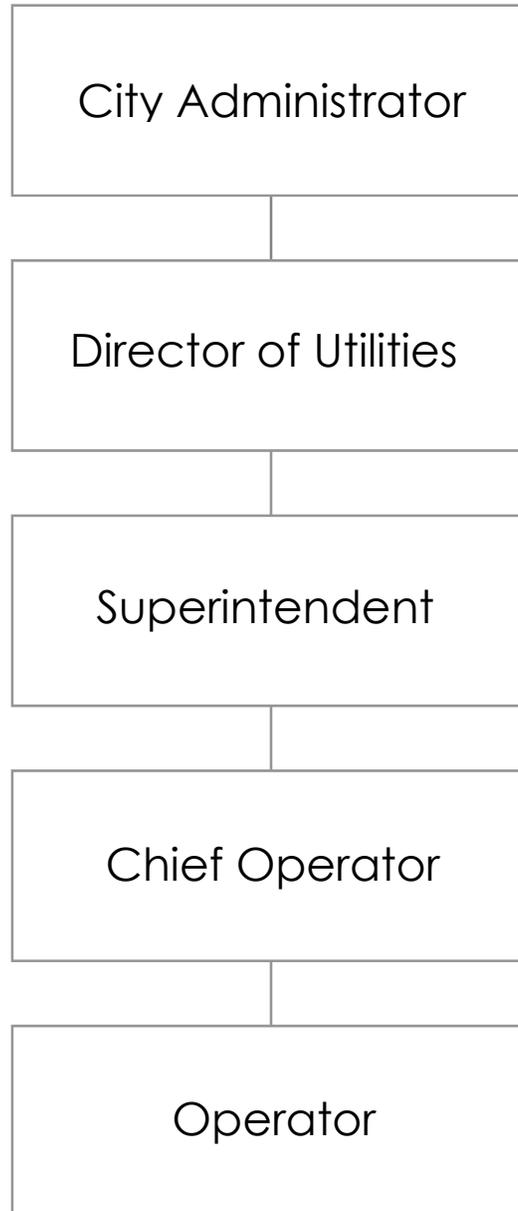
| POSITION CLASSIFICATION | TOTAL |
|--------------------------------|-----------|
| Superintendent | 1 |
| Crew Foreman | 2 |
| Line Maintenance Technician II | 2 |
| Line Maintenance Technician | 6 |
| TOTAL FTE: | 11 |

**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 |
|------------------------------------|--------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 558,129 | 593,111 | 619,090 | 599,580 | 661,932 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 174,834 | 137,750 | 192,600 | 183,550 | 193,800 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 93,787 | 81,986 | 169,100 | 159,900 | 169,600 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 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 |
| TOTAL CAPITAL OUTLAY | | 418,787 | 407,475 | 100,000 | 100,000 | 252,000 |
| TOTAL EXPENDITURES | | 1,245,538 | 1,220,321 | 1,080,790 | 1,043,030 | 1,277,332 |

*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 | | | |
| TOTAL EXPENSE | 1,167,199 | 1,133,151 | 1,199,364 | 1,410,117 | 1,537,852 | 1,351,334 | 1,213,753 | 1,258,366 |

PERSONNEL

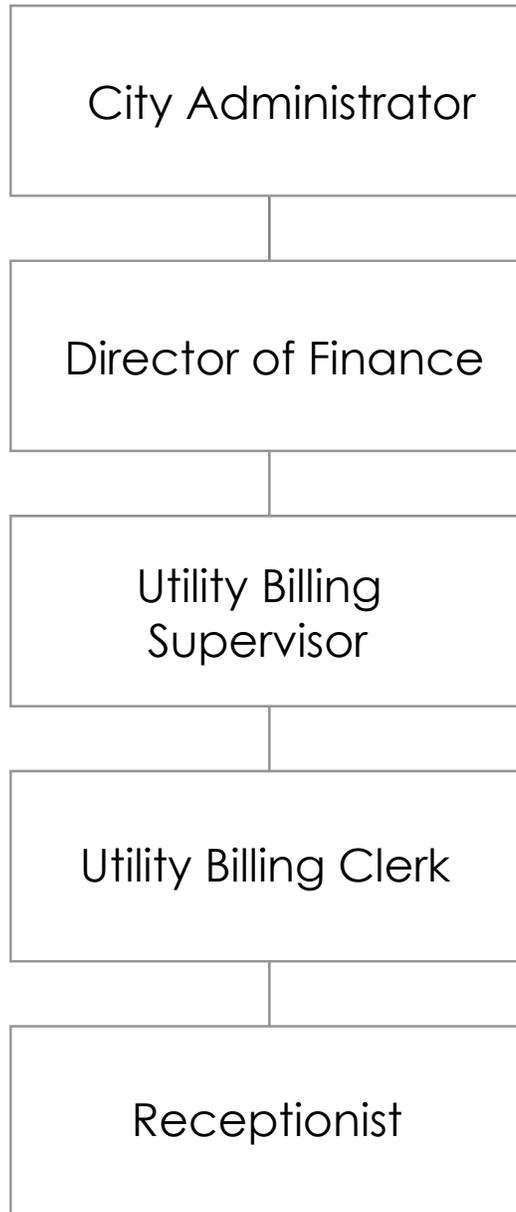
| POSITION CLASSIFICATION | TOTAL |
|-------------------------|----------|
| Superintendent | 1 |
| Chief Operator | 1 |
| Operator | 5 |
| TOTAL FTE: | 7 |

**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 |
|------------------------------------|----------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 370,916 | 375,856 | 414,281 | 366,950 | 395,166 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 94,657 | 95,913 | 116,600 | 99,250 | 116,600 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 619,622 | 731,716 | 712,500 | 639,600 | 714,600 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 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 |
| TOTAL CAPITAL OUTLAY | | 324,922 | 334,367 | 107,953 | 107,953 | 32,000 |
| TOTAL EXPENDITURES | | 1,410,117 | 1,537,852 | 1,351,334 | 1,213,753 | 1,258,366 |

*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 | | | |
| TOTAL EXPENSE | 220,362 | 225,007 | 238,924 | 264,321 | 227,467 | 238,576 | 213,871 | 243,856 |

PERSONNEL

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

**CITY OF ATHENS
UTILITY BILLING EXPENDITURE DETAIL**

| ACCT # | ACCOUNT NAME | 2016 - 2017 ACTUAL | 2017 - 2018 ACTUAL | 2018 - 2019 YE BUDGET* | 2018 - 2019 EST FYE | 2019 - 2020 BUDGET |
|------------------------------------|-----------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 190,719 | 192,842 | 169,541 | 166,145 | 171,756 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 30,804 | 21,319 | 28,000 | 27,250 | 28,600 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 40,758 | 12,276 | 16,035 | 14,803 | 18,500 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 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 |
| TOTAL CAPITAL OUTLAY | | 2,040 | 1,031 | 25,000 | 5,673 | 25,000 |
| TOTAL EXPENDITURES | | 264,321 | 227,467 | 238,576 | 213,871 | 243,856 |

*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 | | | |
| TOTAL EXPENSE | 1,263,884 | 895,907 | 916,847 | 1,072,620 | 2,617,062 | 1,679,213 | 1,671,093 | 1,630,750 |

PERSONNEL

| POSITION CLASSIFICATION | TOTAL |
|-------------------------|----------|
| None | |
| TOTAL FTE: | - |

**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 |
|------------------------------------|------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 569-6104 | GROUP INSURANCE | 0 | 0 | 8,030 | 0 | 0 |
| 569-6190 | COMPENSATED ABSENCES | 9,204 | (562) | 0 | 0 | 0 |
| TOTAL PERSONNEL SERVICES | | 9,204 | (562) | 8,030 | 0 | 0 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 35,955 | 1,653,644 | 79,030 | 78,940 | 81,000 |
| <u>LONG-TERM DEBT</u> | | | | | | |
| 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 |
| TOTAL LONG-TERM DEBT | | 59,056 | 48,588 | 670,700 | 670,700 | 633,545 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 569-6505 | CONTINGENCY | 260,073 | 0 | 58,992 | 58,992 | 85,000 |
| TOTAL CAPITAL OUTLAY | | 260,073 | 0 | 58,992 | 58,992 | 85,000 |
| <u>OPERATING TRANSFERS</u> | | | | | | |
| 569-6610 | OPERATING TRANSFERSGEN FUND | 650,000 | 0 | 862,461 | 862,461 | 831,205 |
| TOTAL OPERATING TRANSFERS | | 650,000 | 0 | 862,461 | 862,461 | 831,205 |
| <u>RESERVES</u> | | | | | | |
| 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 |
| TOTAL RESERVES | | 58,332 | 915,392 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 1,072,620 | 2,617,062 | 1,679,213 | 1,671,093 | 1,630,750 |

*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 |

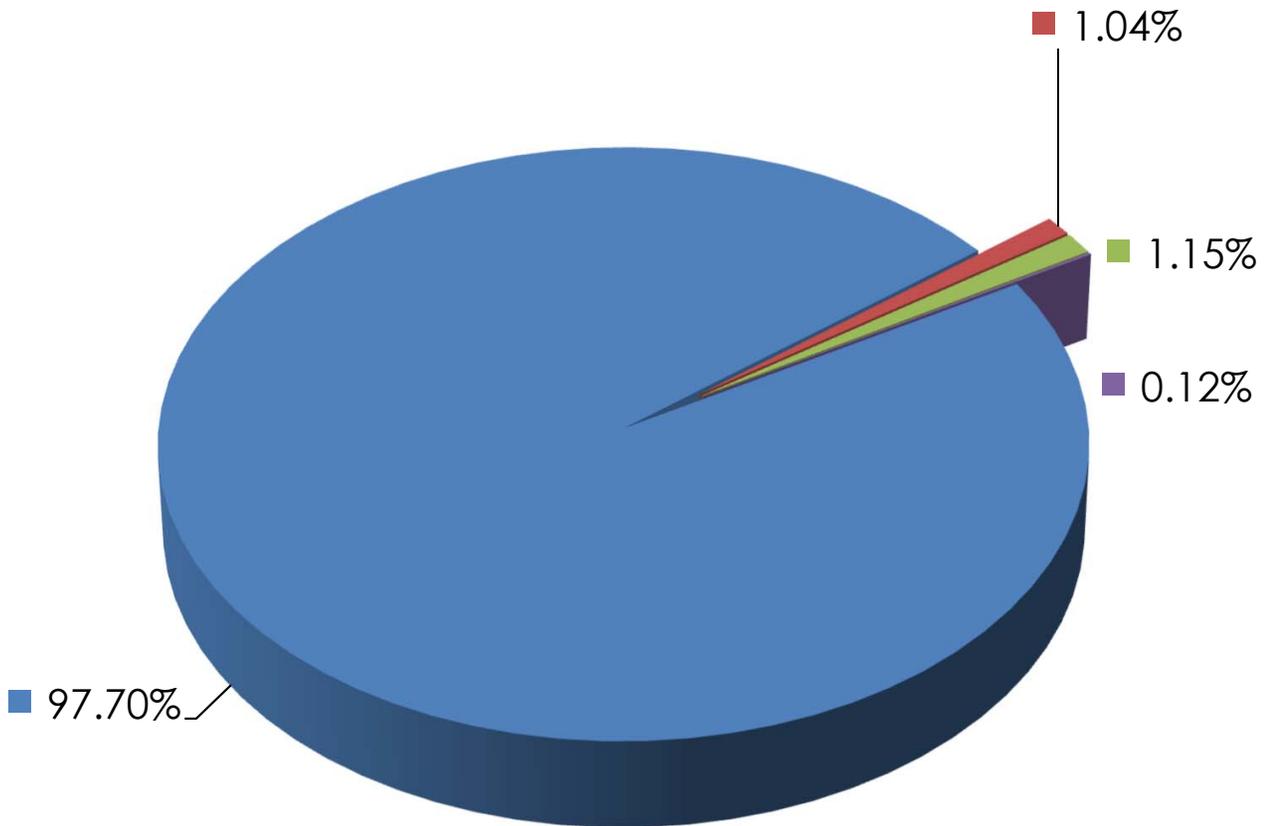


DEBT SERVICE FUND

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



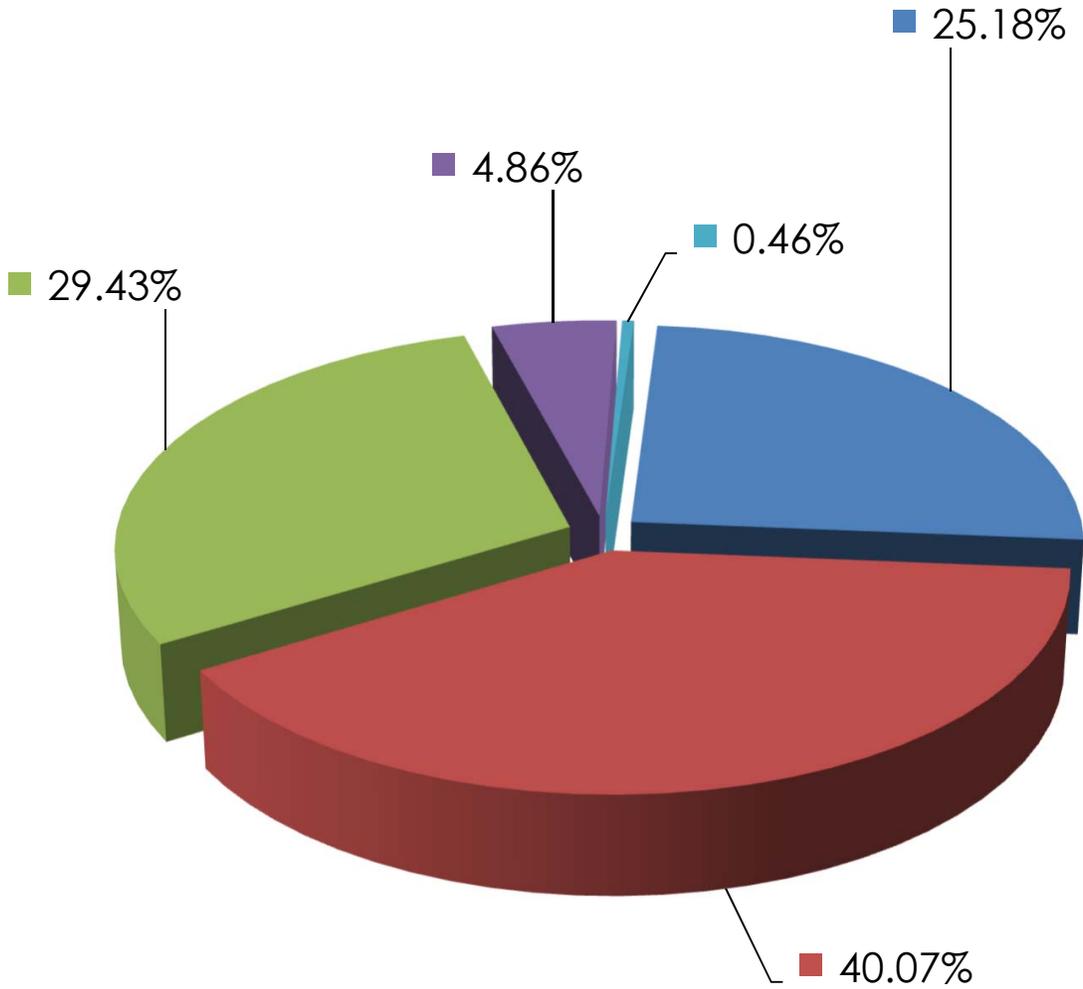
■ Current Taxes ■ Delinquent Taxes
■ Penalty & Interest ■ Interest Income

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

| ACCT # | ACCOUNT NAME | 2016 - 2017 ACTUAL | 2017 - 2018 ACTUAL | 2018 - 2019 EST FYE | 2019 - 2020 BUDGET |
|---------------|-----------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| | <u>AD VALOREM TAXES</u> | | | | |
| 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 |
| | TOTAL OPERATING REVENUE | 660,137 | 765,469 | 874,499 | 867,027 |
| | <u>OTHER NON-OPERATING</u> | | | | |
| 4801 | INTEREST EARNED | 965 | 472 | 1,000 | 1,000 |
| 4910 | BOND PROCEEDS | | | | |
| | TOTAL OTHER NON-OPERATING | 965 | 472 | 1,000 | 1,000 |
| | GRAND TOTAL REVENUES | 661,103 | 765,941 | 875,499 | 868,027 |

DEBT SERVICE FUND EXPENDITURES

DEBT SERVICE EXPENDITURES 2019 - 2020 BUDGET



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

**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 |
|---------------|--|-------------------------------|-------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| | <u>BOND DEBT SERVICE</u> | | | | | |
| 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 |
| | TOTAL BOND DEBT SERVICE | 416,304 | 743,244 | 757,800 | 757,800 | 566,350 |
| | <u>CAPITAL LEASE DEBT SERVICE</u> | | | | | |
| 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 |
| | TOTAL CAPITAL LEASE DEBT SERVICE | 331,354 | 0 | 101,100 | 101,100 | 297,677 |
| | <u>DEBT SERVICE OTHER</u> | | | | | |
| 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 |
| | TOTAL DEBT SERVICE OTHER | 0 | 250 | 5,500 | 5,500 | 4,000 |
| | TOTAL EXPENDITURES | 747,658 | 743,494 | 864,400 | 864,400 | 868,027 |

*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 |
|---|-------------------|------------------|-------------------|-----------------------|
| **Tax Supported Debt Service - Fund 20** | | | | |
| 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 | - |
| Total Tax Supported Debt | 8,601,347 | 2,710,502 | 11,311,849 | |
| **Utility Supported Debt Service - Fund 40** | | | | |
| 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 | - |
| Total Utility Supported Debt | 2,290,000 | 136,009 | 2,426,009 | |
| Total Debt | 10,891,347 | 2,846,511 | 13,737,858 | |

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.

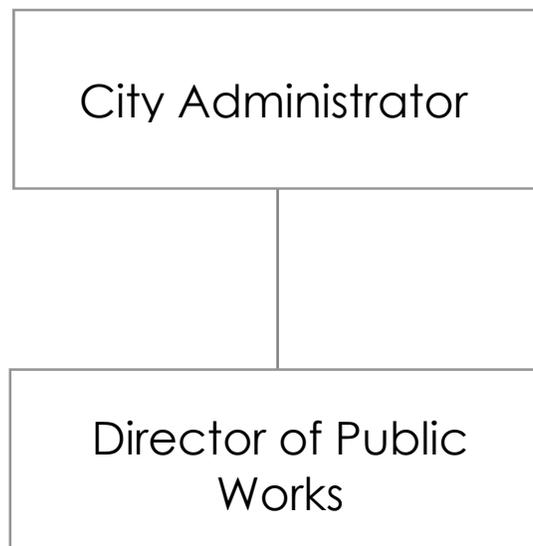
AIRPORT FUND REVENUES

**CITY OF ATHENS
AIRPORT FUND REVENUE DETAIL**

| ACCT # | ACCOUNT NAME | 2016 - 2017 ACTUAL | 2017 - 2018 ACTUAL | 2018 - 2019 EST FYE | 2019 - 2020 BUDGET |
|--|-------------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| <u>OPERATING REVENUE</u> | | | | | |
| 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 |
| TOTAL OPERATING REVENUE | | 46,337 | 43,510 | 50,810 | 48,250 |
| <u>INTERGOVERNMENTAL RECEIPTS</u> | | | | | |
| 4502 | RAMP GRANT | 1,859 | 6,454 | 4,000 | 4,000 |
| 4711 | OTHER INSURANCE REIMBURSEMENT | 0 | 0 | 0 | 0 |
| TOTAL INTERGOVERNMENTAL RECEIPTS | | 1,859 | 6,454 | 4,000 | 4,000 |
| <u>OTHER NON-OPERATING</u> | | | | | |
| 4799 | OTHER REIMBURSING REVENUE | 0 | 15,000 | 0 | 0 |
| 4801 | INTEREST EARNED | 703 | 554 | 200 | 150 |
| 4899 | MISCELLANEOUS REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OTHER NON-OPERATING | | 703 | 15,554 | 200 | 150 |
| GRAND TOTAL REVENUES | | 48,898 | 65,518 | 55,010 | 52,400 |

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 | | | |
| TOTAL EXPENSE | 14,771 | 17,555 | 104,912 | 60,461 | 138,151 | 51,139 | 51,130 | 51,849 |

PERSONNEL

| POSITION CLASSIFICATION | TOTAL |
|--------------------------|-------------|
| Director of Public Works | 0.20 |
| TOTAL FTE: | 0.20 |

**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 |
|------------------------------------|-------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 0 | 0 | 0 | 0 | 25,274 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 1,778 | 2,430 | 2,525 | 1,697 | 4,225 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 28,682 | 13,837 | 15,459 | 16,278 | 15,350 |
| <u>OPERATING TRANSFERS</u> | | | | | | |
| 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 |
| TOTAL OPERATING TRANSFERS | | 30,000 | 12,700 | 33,155 | 33,155 | 7,000 |
| <u>RESERVES</u> | | | | | | |
| 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 |
| TOTAL RESERVES | | 0 | 109,184 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 60,461 | 138,151 | 51,139 | 51,130 | 51,849 |

*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 |
|--------|-----------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| | <u>OPERATING REVENUE</u> | | | | |
| 4023 | HOTEL/MOTEL OCC'Y TAX | 303,313 | 293,296 | 301,000 | 300,000 |
| | TOTAL OPERATING REVENUE | 303,313 | 293,296 | 301,000 | 300,000 |
| | <u>OTHER NON-OPERATING</u> | | | | |
| 4801 | INTEREST INCOME | 1,946 | 2,076 | 2,160 | 1,500 |
| 4899 | MISCELLANEOUS REVENUE | 0 | 0 | 0 | 0 |
| | TOTAL OTHER NON-OPERATING | 1,946 | 2,076 | 2,160 | 1,500 |
| | GRAND TOTAL REVENUES | 305,259 | 295,371 | 303,160 | 301,500 |

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 |
| TOTAL EXPENSE | 209,004 | 210,385 | 84,465 | 237,102 | 638,778 | 315,126 | 278,609 | 301,186 |

PERSONNEL

| POSITION CLASSIFICATION | TOTAL |
|--------------------------------|----------|
| Tourism & Cultural Coordinator | 1 |
| TOTAL FTE: | 1 |

**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 |
|------------------------------------|----------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 51,840 | 65,780 | 67,228 | 61,871 | 74,393 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 24,103 | 34,445 | 8,100 | 7,350 | 6,350 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 126,214 | 169,243 | 219,223 | 183,616 | 170,191 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 572-6502 | CAPITAL IMPROV - BUILDINGS | 34,945 | 331,942 | 0 | 5,197 | 0 |
| TOTAL CAPITAL OUTLAY | | 34,945 | 331,942 | 0 | 5,197 | 0 |
| <u>OPERATING TRANSFERS</u> | | | | | | |
| 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 |
| TOTAL OPERATING TRANSFERS | | 0 | 37,367 | 20,575 | 20,575 | 50,252 |
| TOTAL EXPENDITURES | | 237,102 | 638,778 | 315,126 | 278,609 | 301,186 |

*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 |
|--------|-----------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| | <u>OPERATING TRANSFERS</u> | | | | |
| 4510 | OPERATING TRF FUND 10 | 0 | 200,000 | 100,000 | 155,000 |
| 4821 | AUCTION PROCEEDS | 0 | 35,509 | 0 | 35,000 |
| | TOTAL OPERATING TRANSFERS | 0 | 235,509 | 100,000 | 190,000 |
| | GRAND TOTAL REVENUES | 0 | 235,509 | 100,000 | 190,000 |

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 |
|---------------|------------------------------|-------------------------------|-------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| | <u>CAPITAL OUTLAY</u> | | | | | |
| 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 |
| | TOTAL CAPITAL OUTLAY | 0 | 122,936 | 162,145 | 136,508 | 123,000 |
| | TOTAL EXPENDITURES | 0 | 122,936 | 162,145 | 136,508 | 123,000 |

*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 |
|-----------------------------------|-----------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| <u>OPERATING REVENUE</u> | | | | | |
| 4000 | UTILITY FEE (PUBLIC USE) | 0 | 0 | 500 | 1500 |
| 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 | 1000 | 1,000 |
| TOTAL OPERATING REVENUE | | 0 | 18,314 | 50,440 | 58,750 |
| <u>OTHER NON-OPERATING</u> | | | | | |
| 4800 | MERCHANDISE- RESALE | 0 | 1,383 | 500 | 1,000 |
| 4899 | MISCELLANEOUS REVENUE | 0 | 0 | 250 | 250 |
| 4930 | DONATIONS | 0 | 2,869 | 50 | 250 |
| TOTAL OTHER NON-OPERATING | | 0 | 4,252 | 800 | 1,500 |
| GRAND TOTAL REVENUES | | 0 | 22,566 | 51,240 | 60,250 |

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 |
|------------------------------------|-------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 0 | 0 | 0 | 0 | 14,022 |
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 0 | 1,981 | 3,050 | 6,650 | 4,050 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 0 | 13,001 | 27,000 | 33,348 | 36,900 |
| <u>OPERATING TRANSFERS</u> | | | | | | |
| 570-6610 | OPERATING TRANSFERS FUND 10 | 0 | 0 | 10,550 | 0 | 5,000 |
| TOTAL OPERATING TRANSFERS | | 0 | 0 | 10,550 | 0 | 5,000 |
| TOTAL EXPENDITURES | | 0 | 14,982 | 40,600 | 39,998 | 59,972 |

*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 |
|--------|-----------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| | <u>OPERATING REVENUE</u> | | | | |
| 4121 | FRANCHISE: SOLID WASTE | 0 | 0 | 0 | 25,000 |
| | TOTAL OPERATING REVENUE | 0 | 0 | 0 | 25,000 |
| | <u>OTHER NON-OPERATING</u> | | | | |
| 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 |
| | TOTAL OTHER NON-OPERATING | 0 | 0 | 0 | 1,683,200 |
| | GRAND TOTAL REVENUES | 0 | 0 | 0 | 1,708,200 |

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 |
|---------------|------------------------------------|-------------------------------|-------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| | <u>PERSONNEL SERVICES</u> | | | | | |
| 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 |
| | TOTAL PERSONNEL SERVICES | 0 | 0 | 0 | 0 | 15,323 |
| | <u>SUPPLIES</u> | | | | | |
| 518-6201 | OFFICE SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| | TOTAL SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| | <u>CONTRACTUAL SERVICES</u> | | | | | |
| 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 |
| | TOTAL CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 1,684,750 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 1,700,073 |

*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 |
|-----------------------------------|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|
| <u>INTRAGOVERNMENTAL</u> | | | | | |
| 4552 | OPERATING TRANSFER 10 | 3,977 | 0 | 0 | 0 |
| TOTAL OPERATING REVENUE | | 3,977 | 0 | 0 | 0 |
| <u>OTHER NON-OPERATING</u> | | | | | |
| 4801 | INTEREST EARNED | 68,815 | 161,846 | 227,095 | 125,000 |
| 4910 | BOND PROCEEDS | 11,755,000 | 0 | 0 | 0 |
| TOTAL OTHER NON-OPERATING | | 11,823,815 | 161,846 | 227,095 | 125,000 |
| GRAND TOTAL REVENUES | | 11,827,792 | 161,846 | 227,095 | 125,000 |

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

TOTAL AMOUNT AVAILABLE \$ 12,241,815 \$ 11,492,968 \$ 10,094,583 \$ 9,198,174

| | Original Budget | Revised Budget |
|--|----------------------|---------------------|
| Disbursements | | |
| 700 Cain Center | \$ 10,593,500 | \$ 3,557,491 |
| 710 Texan Theater | \$ 1,419,500 | \$ 1,446,748 |
| 720 Central Fire Station Improvements | \$ 55,000 | \$ 131,565 |
| 721 North Fire Station Improvements | \$ - | \$ 30,000 |
| 725 Peach Park Improvements | \$ 35,000 | \$ 35,000 |
| 730 Cain Park Improvements | \$ 40,000 | \$ 79,500 |
| 735 West Park Improvements | \$ 30,000 | \$ - |
| 738 City Hall Improvements | \$ - | \$ 75,000 |
| 740 Waste Water Facilities | \$ - | \$ 180,000 |
| 755 Water Tank Rehabs (3) | \$ - | \$ 912,075 |
| 760 Booster Pump Station | \$ - | \$ 504,643 |
| 765 North WWTP Trickling Filter Repair | \$ - | \$ 255,601 |
| 770 South Prairieville and Park | \$ - | \$ 558,773 |
| 780 Water Model | \$ - | \$ 198,000 |
| 785 Edmonson Sewer Replacement | \$ - | \$ 800,000 |
| 790 Corsicana-Aaron Sewer Replacement | \$ - | \$ 397,005 |
| Total Disbursements | \$ 12,173,000 | \$ 9,161,401 |

Estimated Balance 9/30 \$ 11,331,122 \$ 9,869,583 \$ 9,073,174 \$ 5,484,700

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 |
|------------------------------------|-------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 559,026 | 347,745 | 0 | 78,219 | 0 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 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 |
| TOTAL CAPITAL OUTLAY | | 493,099 | 1,275,640 | 7,202,310 | 1,064,756 | 3,713,474 |
| TOTAL EXPENDITURES | | 1,052,125 | 1,623,385 | 7,202,310 | 1,142,974 | 3,713,474 |

*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 |
|--------|---|-----------------------|-----------------------|------------------------|-----------------------|
| | <u>INTERGOVERNMENTAL RECEIPT</u> | | | | |
| 4510 | OPERATING TRANSFER FUND 10 | 0 | 0 | 0 | 237,868 |
| | TOTAL INTERGOVERNMENTAL RECEIPT | 0 | 0 | 0 | 237,868 |
| | GRAND TOTAL REVENUES | 0 | 0 | 0 | 237,868 |

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 |
|------------------------------------|----------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>PERSONNEL SERVICES</u> | | | | | | |
| 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 |
| TOTAL PERSONNEL SERVICES | | 0 | 0 | 0 | 0 | 159,600 |
| <u>SUPPLIES</u> | | | | | | |
| 518-6201 | OFFICE SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| TOTAL SUPPLIES | | 0 | 0 | 0 | 0 | 0 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 0 | 0 | 0 | 0 | 28,000 |
| <u>OPERATING TRANSFERS</u> | | | | | | |
| 535-6636 | OPERATING TRANSFER FUND 36 | 0 | 0 | 0 | 0 | 50,000 |
| TOTAL OPERATING TRANSFERS | | 0 | 0 | 0 | 0 | 50,000 |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0 | 237,600 |

*INCLUDES AMENDMENTS.

PERSONNEL

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

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 |
|---------------------------------------|-----------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| <u>OTHER OPERATING REVENUE</u> | | | | | |
| 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 |
| TOTAL OTHER OPERATING REVENUE | | 3,057 | 0 | 25,211 | 0 |
| GRAND TOTAL REVENUES | | 3,057 | 0 | 25,211 | 0 |

**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 |
|----------|------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| | <u>CAPITAL OUTLAY</u> | | | | | |
| 504-6202 | OPERATING SUPPLIES | 0 | 0 | 0 | 21,046 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 21,046 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 21,046 | 0 |

*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 |
|--------|---------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| | <u>OTHER NON-OPERATING</u> | | | | |
| 4801 | INTEREST EARNED | 350 | 148 | 1 | 0 |
| | TOTAL OTHER NON-OPERATING | 350 | 148 | 1 | 0 |
| | <u>OTHER FINANCING SOURCES</u> | | | | |
| 4930 | DONATIONS | 0 | 0 | 0 | 0 |
| | TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 |
| | GRAND TOTAL REVENUES | 350 | 148 | 1 | 0 |

**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 |
|------------------------------------|-------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>SUPPLIES</u> | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 7,616 | 0 | 0 | 0 | 0 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 5,901 | 8,046 | 0 | 0 | 0 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 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 |
| TOTAL CAPITAL OUTLAY | | 34,426 | 64,033 | 0 | 0 | 0 |
| <u>OPERATING TRANSFERS</u> | | | | | | |
| 503-6610 | OPERATING TRANSFERS FUND 10 | (9,028) | 0 | 0 | 0 | 0 |
| TOTAL OPERATING TRANSFERS | | (9,028) | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 39,916 | 72,079 | 0 | 0 | 0 |

*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 |
|---|----------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| <u>INTRAGOVERNMENTAL RECEIPT</u> | | | | | |
| 4533 | OPERATING TRANSFER FUND 40 | 0 | (355,643) | 0 | 0 |
| TOTAL INTRAGOVERNMENTAL RECEIPT | | 0 | (355,643) | 0 | 0 |
| <u>OTHER NON-OPERATING</u> | | | | | |
| 4801 | INTEREST INCOME | 2,611 | 624 | 45 | 0 |
| 4899 | MISCELLANEOUS INCOME | 3,842 | 0 | 0 | 0 |
| TOTAL OTHER NON-OPERATING | | 6,452 | 624 | 45 | 0 |
| GRAND TOTAL REVENUES | | 6,452 | (355,019) | 45 | 0 |

**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 |
|---------------|------------------------------|-------------------------------|-------------------------------|-----------------------------------|--------------------------------|-------------------------------|
| | <u>CAPITAL OUTLAY</u> | | | | | |
| 503-6530 | PUBLIC FACILITIES: WATER/WW | 0 | 0 | 0 | 12,315 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 12,315 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 12,315 | 0 |

*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 |
|--|----------------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| <u>INTRAGOVERNMENTAL RECEIPTS</u> | | | | | |
| 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 |
| TOTAL INTRAGOVERNMENTAL RECEIPTS | | 0 | 12,700 | 0 | 0 |
| <u>INTERGOVERNMENTAL RECEIPTS</u> | | | | | |
| 4601 | FEDERAL GRANT REVENUE | 0 | 0 | 0 | 0 |
| 4602 | STATE GRANT REVENUE | 128,996 | 0 | 0 | 0 |
| TOTAL INTERGOVERNMENTAL RECEIPTS | | 128,996 | 0 | 0 | 0 |
| <u>OTHER NON-OPERATING</u> | | | | | |
| 4801 | INTEREST INCOME | 0 | 7 | 0 | 0 |
| 4899 | MISCELLANEOUS INCOME | 0 | 0 | 0 | 0 |
| TOTAL OTHER NON-OPERATING | | 0 | 7 | 0 | 0 |
| GRAND TOTAL REVENUES | | 128,996 | 12,707 | 0 | 0 |

**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 |
|------------------------------------|-------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| <u>SUPPLIES</u> | | | | | | |
| 536-6203 | REPAIR & MAINTENANCE SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| 536-6204 | SMALL TOOLS & EQUIPMENT | 1 | 0 | 0 | 0 | 0 |
| TOTAL SUPPLIES | | 1 | 0 | 0 | 0 | 0 |
| <u>CONTRACTUAL SERVICES</u> | | | | | | |
| 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 |
| TOTAL CONTRACTUAL SERVICES | | 128,996 | 0 | 0 | 0 | 0 |
| <u>CAPITAL OUTLAY</u> | | | | | | |
| 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 |
| TOTAL CAPITAL OUTLAY | | 0 | 0 | 0 | 8,394 | 0 |
| <u>OPERATING TRANSFERS</u> | | | | | | |
| 536-6610 | OPERATING TRANSFERS FUND 10 | 0 | 0 | 0 | 0 | 0 |
| 536-6611 | OPERATING TRANSFERS FUND 11 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OPERATING TRANSFERS | | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 128,996 | 0 | 0 | 8,394 | 0 |

*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 |
|--|----------------------|-------------------------------|-------------------------------|--------------------------------|-------------------------------|
| <u>INTERGOVERNMENTAL RECEIPTS</u> | | | | | |
| 4621 | LEOSE TRAINING FUNDS | 3,131 | 3,454 | 3,134 | 0 |
| TOTAL INTERGOVERNMENTAL RECEIPTS | | 3,131 | 3,454 | 3,134 | 0 |
| <u>OTHER NON-OPERATING</u> | | | | | |
| 4801 | INTEREST INCOME | 345 | 209 | 183 | 0 |
| 4899 | MISCELLANEOUS INCOME | 6,072 | 2,000 | 2,000 | 0 |
| TOTAL OTHER NON-OPERATING | | 6,417 | 2,209 | 2,183 | 0 |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 4930 | DONATIONS | 11,405 | 11,855 | 3,260 | 0 |
| TOTAL OTHER FINANCING SOURCES | | 11,405 | 11,855 | 3,260 | 0 |
| GRAND TOTAL REVENUES | | 20,953 | 17,518 | 8,576 | 0 |

**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 |
|---------------------------|-------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| ALL EXPENDITURES | | | | | | |
| 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 |
| TOTAL EXPENDITURES | | 15,601 | 46,448 | 0 | 25,406 | 0 |
| TOTAL EXPENDITURES | | 15,601 | 46,448 | 0 | 25,406 | 0 |

*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 |
|---------|-----------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| | <u>COURT/PUBLIC SAFETY</u> | | | | |
| 4201.65 | BUILDING SECURITY FEES | 0 | 0 | 2,012 | 0 |
| | TOTAL COURT/PUBLIC SAFETY | 0 | 0 | 2,012 | 0 |
| | GRAND TOTAL REVENUES | 0 | 0 | 2,012 | 0 |

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 |
|----------|------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| | <u>CAPITAL OUTLAY</u> | | | | | |
| 550-6503 | IMPR OTHER THAN BUILDINGS | 0 | 0 | 0 | 5,673 | 0 |
| 550-6504 | MACHINERY & EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 5,673 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 5,673 | 0 |

*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 |
|--------|-----------------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| | <u>COURT/PUBLIC SAFETY</u> | | | | |
| 4201.6 | MUNICIPAL COURT TECHNOLOGY FEE | 4,286 | 4,686 | 3,151 | 0 |
| | TOTAL COURT/PUBLIC SAFETY | 4,286 | 4,686 | 3,151 | 0 |
| | <u>OTHER NON-OPERATING</u> | | | | |
| 4801 | INTEREST INCOME | 3 | 17 | 34 | 0 |
| | TOTAL OTHER NON-OPERATING | 3 | 17 | 34 | 0 |
| | GRAND TOTAL REVENUES | 4,289 | 4,703 | 3,184 | 0 |

**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 |
|-----------------------------------|-------------------------------|-----------------------|-----------------------|---------------------------|------------------------|-----------------------|
| SUPPLIES | | | | | | |
| 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 |
| TOTAL SUPPLIES | | 302 | (2,474) | 0 | 0 | 0 |
| CONTRACTUAL SERVICES | | | | | | |
| 550-6308 | REPAIR & MAINTENANCE SERVICES | 4,948 | 0 | 0 | 0 | 0 |
| 550-6309 | RENTALS | 0 | 0 | 0 | 0 | 0 |
| TOTAL CONTRACTUAL SERVICES | | 4,948 | 0 | 0 | 0 | 0 |
| LONG-TERM DEBT | | | | | | |
| 550-6420 | CAPITAL LEASE/NOTES PRINCIPAL | 0 | 0 | 0 | 0 | 0 |
| 550-6430 | CAPITAL LEASE/NOTES INTEREST | 0 | 0 | 0 | 0 | 0 |
| TOTAL LONG-TERM DEBT | | 0 | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | | | | | | |
| 550-6508 | COMPUTER EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| TOTAL CAPITAL OUTLAY | | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 5,250 | (2,474) | 0 | 0 | 0 |

*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 |
|--|-----------------------------|-----------------------|-----------------------|------------------------|-----------------------|
| <u>INTRAGOVERNMENTAL RECEIPTS</u> | | | | | |
| 4510 | OPERATING TRANSFERS FUND 10 | 0 | 0 | 0 | 0 |
| TOTAL INTRAGOVERNMENTAL RECEIPTS | | 0 | 0 | 0 | 0 |
| <u>OTHER NON-OPERATING</u> | | | | | |
| 4801 | INTEREST INCOME | 128 | 134 | 138 | 0 |
| 4899 | MISCELLANEOUS INCOME | 0 | 2,389 | 0 | 0 |
| TOTAL OTHER NON-OPERATING | | 128 | 2,523 | 138 | 0 |
| GRAND TOTAL REVENUES | | 128 | 2,523 | 138 | 0 |

**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

- 10 City Administrator
- 11 Legal
- 12 Human Resources
- 13 Technology
- 14 Finance
- 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

- 50 Municipal Court
- 51 Police Administration
- 52 Police Investigation
- 53 Police Patrol
- 54 Police Support Services
- 55 Non-Departmental

Fund 11

- 36 Airport

Fund 12

- 72 Tourism

Fund 40

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

6100 Personnel Services

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

6200 Supplies

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

6300 Contractual Services

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

6400 Long-Term Debt

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

6500 Capital Improvements

This category includes outlays which result in the acquisition of or additions to fixed assets Included in this category would be individual purchases of equipment, tools etc. which have an individual per item value more than \$5,000. Items below this amount would be charged to account 6204. Capital Improvements are defined as all expenditures which increase the value of fixed assets of the City. Only software more than \$5,000 will be amortized.

6600 Operating Transfers

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

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 | STEP | | | | | Mid-Point | STEP | | | | Maximum |
| | 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 | 86,090.000 | |
| PP | 2,441.731 | 2,517.231 | 2,595.077 | 2,675.346 | 2,758.115 | 2,843.385 | 2,931.346 | 3,022.000 | 3,115.462 | 3,211.808 | 3,311.154 | |
| Mo | 5,290.417 | 5,454.000 | 5,622.667 | 5,796.583 | 5,975.917 | 6,160.667 | 6,351.250 | 6,547.667 | 6,750.167 | 6,958.917 | 7,174.167 | |
| Hr | 30.522 | 31.465 | 32.438 | 33.442 | 34.476 | 35.542 | 36.642 | 37.775 | 38.943 | 40.148 | 41.389 | |
| 27 | 68,426.000 | 70,542.000 | 72,724.000 | 74,973.000 | 77,291.000 | 79,682.000 | 82,146.000 | 84,687.000 | 87,306.000 | 90,006.000 | 92,790.000 | |
| PP | 2,631.769 | 2,713.154 | 2,797.077 | | | | | | | | | |



| POLICE DEPARTMENT PAYSCALE | | | | | | | | | |
|----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| GRADE | Minimum | | | Mid-Point | | | Maximum | | |
| | 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 |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | |
| F1 - FIRE | 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 | |
| F2 - DRIVER | - | - | - | - | - | - | - | - | 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 | |
| F3 - LIEU | - | - | - | - | - | - | - | - | 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 | |
| F4 - CAP | - | - | - | - | - | - | - | - | 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 | |
| F5 - MARSH | - | - | - | - | - | - | - | 73,014.977 | 75,205.426 | 77,461.589 | 79,785.437 | |
| PP | - | - | - | - | - | - | - | 2,808.268 | 2,892.516 | 2,979.292 | 3,068.671 | |
| Mo | - | - | - | - | - | - | - | 6,084.581 | 6,267.119 | 6,455.132 | 6,648.786 | |
| REG HR - 2080 | - | - | - | - | - | - | - | 35,103 | 36,156 | 37,241 | 38,358 | |
| F6 - ASST | - | - | - | - | - | - | - | 79,785.437 | 82,179.000 | 84,644.370 | 87,183.701 | |
| PP | - | - | - | - | - | - | - | 3,068.671 | 3,160.731 | 3,255.553 | 3,353.219 | |
| Mo | - | - | - | - | - | - | - | 6,648.786 | 6,848.250 | 7,053.697 | 7,265.308 | |
| REG HR - 2080 | - | - | - | - | - | - | - | 38,358 | 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

| | Jun '18 - May '19 One Year Actual | Oct '18 - March '19 Mid-Year | Oct '18 - Sept '19 Budget | Oct '19 - Sept '20 Proposed Budget |
|--|--------------------------------------|---------------------------------|------------------------------|---------------------------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 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 |
| Total 4000 - Income | 1,495,255.37 | 749,117.03 | 1,322,200.00 | 1,422,200.00 |
| 4100 - Operating Lease Revenue | | | | |
| 4108 - Biomerics FMI | 78,000.00 | 39,000.00 | 80,900.00 | 98,900.00 |
| Total 4100 - Operating Lease Revenue | 78,000.00 | 39,000.00 | 80,900.00 | 98,900.00 |
| 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 |
| Total Income | 1,631,206.04 | 817,829.77 | 1,442,180.00 | 1,595,199.00 |
| Other Sources-Notes Receivable | | | | |
| 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 |
| Total Other Sources | 131,215.55 | 68,402.60 | 131,802.00 | 132,442.00 |
| Total Income w/Other Sources | 1,762,421.59 | 886,232.37 | 1,573,982.00 | 1,727,641.00 |
| Gross Profit | 1,762,421.59 | 817,829.77 | 1,573,982.00 | 1,727,641.00 |
| Expense | | | | |
| 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 |
| Total 6001 - ATHENS EDC | 9,663.77 | 4,836.12 | 11,000.00 | 17,000.00 |
| 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 |
| Total 6015 - ATHENS PARTNERSHIP CENTER | 39,800.53 | 20,152.59 | 45,500.00 | 45,500.00 |
| 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 |
| Total 6020 - Insurance | 7,026.00 | 0.00 | 8,081.00 | 10,750.00 |
| 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 |
| Total 6000 - Operating Expenses | 110,271.77 | 53,128.63 | 161,081.00 | 169,750.00 |

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 |
|--|-------------------|---------------------|--------------------|--------------------|
| 6100 · Professional Services | | | | |
| 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 |
| Total 6100 · Professional Services | 27,879.41 | 11,035.00 | 36,500.00 | 84,800.00 |
| 6200 · Personnel | | | | |
| 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 |
| Total 6200 · Personnel | 296,891.85 | 151,154.40 | 303,000.00 | 171,308.00 |
| 6300 · Capital Expenditures | | | | |
| 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 |
| Total 6300 · Capital Expenditures | 2,294.97 | 349.99 | 6,000.00 | 0.00 |
| 6400 · Marketing | | | | |
| 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 |
| Total 6400 · Marketing | 72,821.37 | 25,211.99 | 130,000.00 | 68,100.00 |
| 6700 · Property Maintenance/Expenses | | | | |
| 6710 · Athens Industrial Park | | | | |
| 6710-01 · Landscaping/Mowing | 0.00 | 0.00 | 6,000.00 | 6,000.00 |
| Total 6710 · Athens Industrial Park | 0.00 | 0.00 | 6,000.00 | 6,000.00 |
| 6720 · 414 W. College | | | | |
| 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 |
| Total 6720 · 414 W. College | 9,270.53 | 4,813.07 | 10,000.00 | 10,000.00 |
| 6735 · 1391 Flat Creek Rd., Suite 103 | | | | |
| 6735-02 · Mowing | 1,200.00 | 0.00 | 1,250.00 | 1,250.00 |
| Total 6735 · 1391 Flat Creek Rd., Suite 103 | 1,200.00 | 0.00 | 1,250.00 | 1,250.00 |
| 6740 · 1702/1704 Enterprise | | | | |
| 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 | 0.00 | -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 | 1,190,197.34 | 504,466.25 | 1,313,379.00 | 228,500.00 |
| Total Expense | 572,224.25 | 313,363.52 | 260,603.00 | 1,237,508.00 |
| Net Ordinary Income | | | Offset by Loan Payments | 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 | 47,216.92 | 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