

**CITY OF ATHENS, TENNESSEE  
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FISCAL YEAR 2023-2024**

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## INTRODUCTION

The City of Athens, Tennessee, incorporated in 1891, is located in the southeastern part of the state, midway between the metropolitan cities of Knoxville and Chattanooga. This unique location affords the citizens of the City of Athens the ability to quickly access the amenities of two metropolitan areas. In addition, its proximity to the mountains of East Tennessee, the Tennessee River, and whitewater rafting makes it attractive to a wide range of individuals. The City of Athens serves a population of 14,084 and occupies a land area of approximately 15 square miles.



The City of Athens operates under the council-manager form of government, as authorized under Chapter 455 of the Private Acts of 1953. The five council members are elected at large. All elections are non-partisan, and the terms are for four years. Elections are held every two years on the first Tuesday in November so that only two or three seats are up for election at any given time. The council members select the Mayor and Vice-Mayor every two years at the council meeting in November, following the election. Policy-making and legislative authority are vested in the council. The council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, hiring the city manager, and appointing the city attorney and city judge. The city manager is responsible for carrying out the policies and ordinances of the city council, for overseeing the City's day-to-day operations, and for appointing the heads of the various departments.

The City provides a full range of services which include police and fire protection; sanitation services; the construction and maintenance of highways, streets, and infrastructure; recreational activities and cultural events. In addition to general government activities, the governing body appoints the five-member Athens Utilities Board and approves the annual budget and debt issues for the Athens City Schools. The

Utilities Board provides power, water, gas and sewer services to residential, commercial and industrial customers located in Athens and the surrounding area. The Board of Education is responsible for elementary education (K-8<sup>th</sup> grades) within the City.

The annual budget serves as the foundation for the City of Athens' financial planning and control. The council reviews capital outlay needs each year at their annual retreat in January/February. The finance department compiles budgetary information to be distributed to the departments by February 28. Budget requests are submitted to the finance director in March, at which time the finance department compiles the data and makes revenue estimates. Budget hearings are held in April of each year with the department heads. In early May, the City Manager and/or Director of Finance make a formal balanced budget presentation to the city council.

Athens is a great place to work and has several manufacturers and employers in the area. The City has three industrial parks, two of which still have available land for new facilities. These two parks are located on Interstate 75 at exit 49 and exit 52. Larger industries and employers include: Denso Tennessee, Inc.; Adient; McMinn County Board of Education; Heil Trailer, International; Mayfield Dairy Farms, Inc.; Wal-Mart; Starr Regional Medical Center; ABB; Dynasty Spas and E&E Manufacturing. These principal employers employ approximately 5,000 employees.



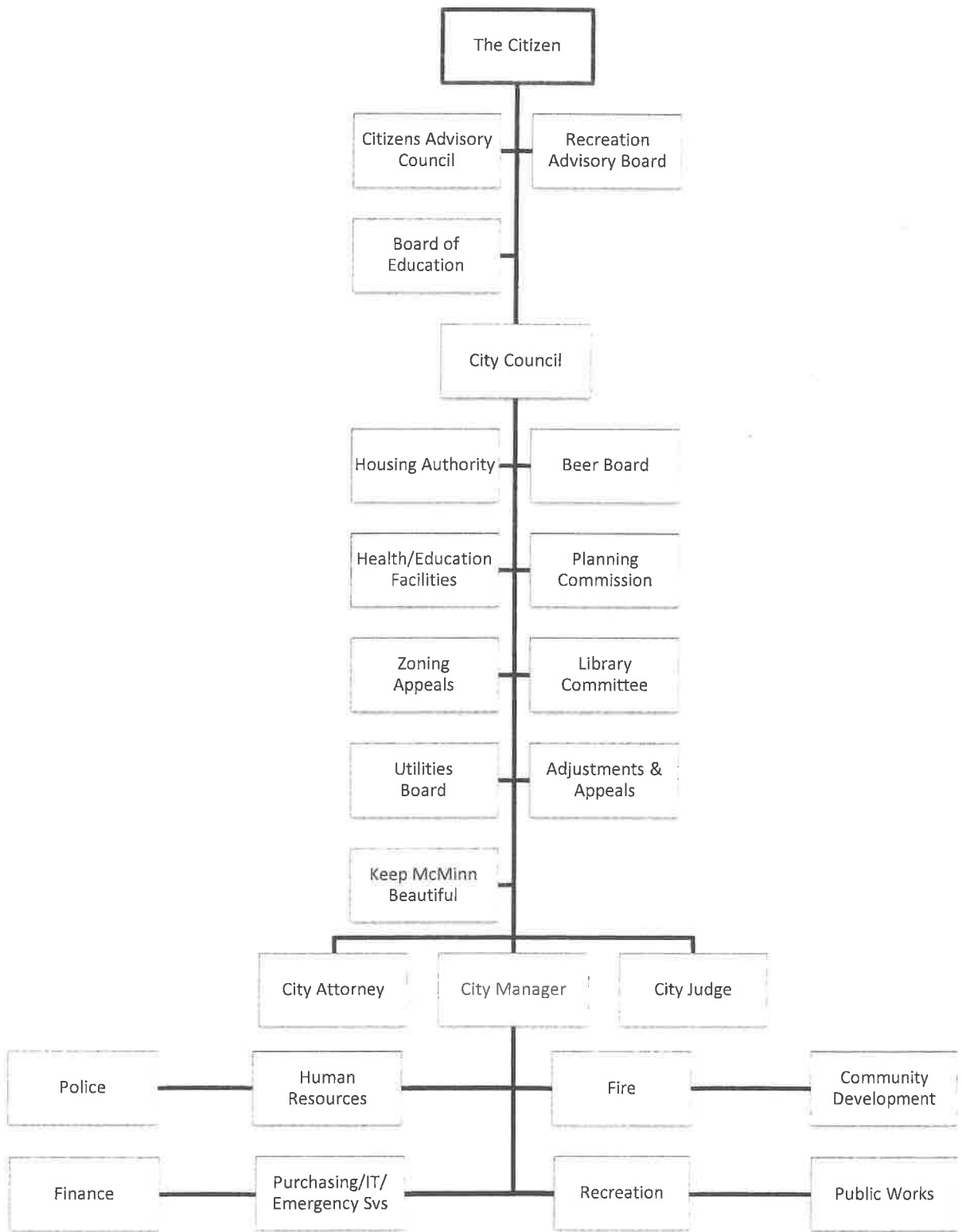
There are a wide variety of recreational activities for the citizens of Athens and for local tourists. Annual special events include the Soap Box Derby, Fishing Derby, July 4 Fireworks, the Easter Egg Hunt and the nationally recognized Daddy Daughter Dance. The 165 acre Athens Regional Park anchors the park system and includes two lakes, miles of hiking/walking trails, one of the largest splashpads in the state, a large playground, baseball, softball, and soccer fields along with a large lake pavilion and the Southeast Tennessee Trade and Conference Center. Shown below is a picture taken of the Regional Park on August 21, 2017 as people were preparing to view the total solar eclipse. Other pictures show participants in the Soap Box Derby and a family walking on the Eureka Trail, a former railway line. Many other neighborhood parks are maintained by the City including the downtown Market Park which is home to the farmers market and a summer concert series along with other special events. The USS Charles R. Ware DD-865 calls Athens its final home port and the City hosts the ship reunion every three years and maintains Veterans Park, home to the Charles R. Ware memorial, the veteran's brick walk and monuments to honor area veterans.

The voters of Athens approved a .75 cent increase in the local option sales tax which became effective on November 1, 2019. \$1,000,000 of these new funds will be used to pay on the debt for building a new K-5 school building for Athens City Schools. The remaining funds will be used as designated by the City Council for capital items. This budget includes a \$1,500 pay increase for all full-time employees. The City Council also approved an 8 cent increase in the property tax rate for the 2021 taxes. The proceeds of these funds are being used to repay the debt on \$7,350,000 to be used for road improvements near the new school building, a fire training tower and renovations for the animal shelter, public works facility and the Municipal Building. The current year budget has been impacted by the rising fuel costs and the high rate of inflation. The current year property tax rate has decreased from \$1.3476 to \$1.0078 per \$100 of assessed value due to 2023 being a reappraisal year.

The last picture in this section shows the 2 new pumpers that were placed in service during FY22. These replaced a 1996 and a 2001 pumper, resulting in the primary pumpers at both fire stations to be identical trucks. The City began a Fleet Management Fund in 1995 that provides for the replacement of vehicles and equipment on a set schedule by setting aside funds annually to be available when needed to purchase the replacement equipment.







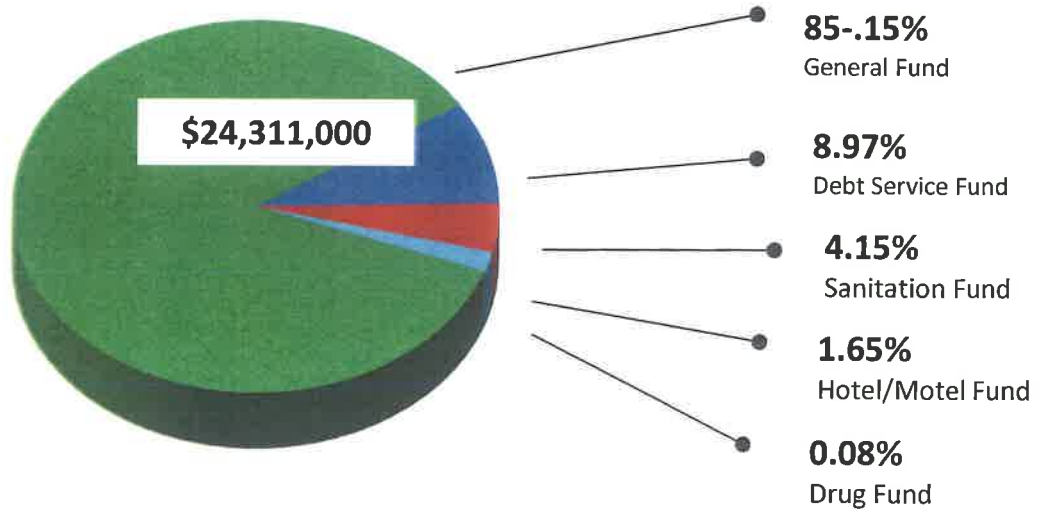
**CITY OF ATHENS, TENNESSEE  
FUND SUMMARY  
FISCAL YEAR 2023-2024**

<b>FUND</b>	<b>OPENING BALANCE 7/1/23</b>	<b>BUDGETED REVENUE</b>	<b>SUB-TOTAL</b>	<b>BUDGETED EXPENDITURES</b>	<b>ENDING BALANCE 6/30/24</b>
<b>GENERAL FUND</b>	14,100,000	20,700,000	34,800,000	20,700,000	14,100,000
<b>DEBT SERVICE - SCHOOLS</b>	3,400,000	1,780,000	5,180,000	2,100,000	3,080,000
<b>DEBT SERVICE - CITY</b>	33,000	401,000	434,000	385,000	49,000
<b>SANITATION FUND</b>	800,000	1,010,000	1,810,000	1,010,000	800,000
<b>DRUG FUND</b>	131,000	20,000	151,000	34,000	117,000
<b>HOTEL/MOTEL TAX</b>	<u>300,000</u>	<u>400,000</u>	<u>700,000</u>	<u>400,000</u>	<u>300,000</u>
<b>TOTAL ALL FUNDS</b>	<u><u>18,764,000</u></u>	<u><u>24,311,000</u></u>	<u><u>43,075,000</u></u>	<u><u>24,629,000</u></u>	<u><u>18,446,000</u></u>

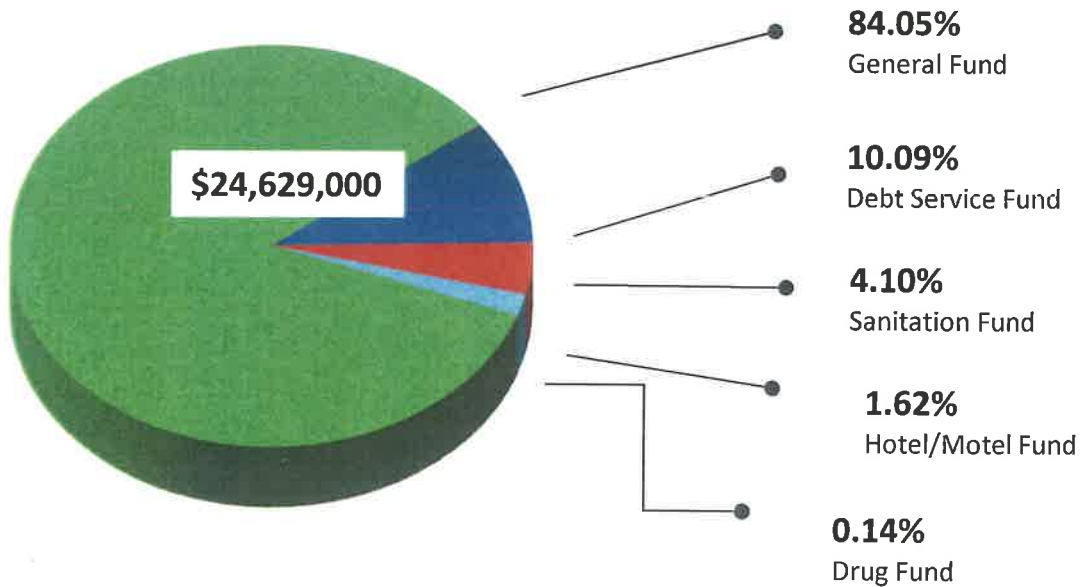


CITY OF ATHENS, TENNESSEE  
FUND SUMMARY  
FISCAL YEAR 2023-2024

Budgeted Revenues



Budgeted Expenditures



**CITY OF ATHENS, TENNESSEE  
REVENUE SUMMARY  
FISCAL YEAR 2023-2024**

<u>REVENUES</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>General Fund</b>				
Taxes	16,893,046	17,703,663	16,896,000	17,654,000
Intergovernmental Revenues	2,918,855	2,681,182	2,315,000	2,390,000
Charges For Services	296,092	343,420	186,000	226,000
Fines and Forfeits	187,347	201,699	151,000	110,000
Interest	104,269	27,100	30,000	300,000
Miscellaneous	170,853	42,078	20,000	20,000
<b>TOTAL GENERAL FUND</b>	<u>20,570,462</u>	<u>20,999,142</u>	<u>19,598,000</u>	<u>20,700,000</u>
<b>DEBT SERVICE FUND - SCHOOLS</b>				
City Schools Reimbursement	0	0	0	700,000
Interest	1,821	5,964	0	80,000
Transfer from General Fund	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL DEBT SERVICE FUND - SCHOOLS</b>	<u>1,001,821</u>	<u>1,005,964</u>	<u>1,000,000</u>	<u>1,780,000</u>
<b>DEBT SERVICE FUND - CITY</b>				
Interest	0	407	0	1,000
Transfer from General Fund	0	400,000	400,000	400,000
<b>TOTAL DEBT SERVICE FUND - CITY</b>	<u>0</u>	<u>400,407</u>	<u>400,000</u>	<u>401,000</u>
<b>SANITATION FUND</b>				
Charges For Services	981,926	1,027,200	969,000	970,000
Interest	1,599	2,273	1,000	40,000
<b>TOTAL SANITATION FUND</b>	<u>983,525</u>	<u>1,029,473</u>	<u>970,000</u>	<u>1,010,000</u>
<b>DRUG FUND</b>				
Fines and Forfeits	34,300	25,426	20,000	20,000
Interest	119	100	0	0
<b>TOTAL DRUG FUND</b>	<u>34,419</u>	<u>25,526</u>	<u>20,000</u>	<u>20,000</u>
<b>HOTEL/MOTEL TAX FUND</b>				
Hotel/Motel Tax	0	321,863	350,000	400,000
<b>TOTAL HOTEL/MOTEL TAX FUND</b>	<u>0</u>	<u>321,863</u>	<u>350,000</u>	<u>400,000</u>
<b>TOTAL REVENUES</b>	<u>22,590,227</u>	<u>23,782,375</u>	<u>22,338,000</u>	<u>24,311,000</u>

**CITY OF ATHENS, TENNESSEE  
EXPENDITURE SUMMARY  
FISCAL YEAR 2023-2024**

<u>EXPENDITURES</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
GENERAL FUND				
Administration	3,682,471	3,725,709	3,742,800	3,772,400
Finance	459,402	480,099	499,300	523,500
Human Resources	206,360	206,329	231,300	260,200
Purchasing, IT & Emergency Svs	821,546	830,444	1,007,100	1,096,200
Community Development	471,010	483,641	529,500	566,400
Police	2,981,215	2,883,095	3,352,000	3,520,800
Fire	2,276,411	2,517,498	2,645,000	2,779,100
Parks And Recreation	1,258,051	1,319,275	1,369,500	1,421,400
Public Works	2,645,693	2,681,942	3,696,500	3,960,000
Non-Departmental	<u>1,900,000</u>	<u>4,960,000</u>	<u>2,525,000</u>	<u>2,800,000</u>
TOTAL GENERAL FUND	<u>16,702,159</u>	<u>20,088,032</u>	<u>19,598,000</u>	<u>20,700,000</u>
DEBT SERVICE - SCHOOLS	<u>7,178</u>	<u>157,053</u>	<u>400,000</u>	<u>2,100,000</u>
DEBT SERVICE - CITY	<u>0</u>	<u>381,635</u>	<u>385,000</u>	<u>385,000</u>
SANITATION FUND	<u>878,280</u>	<u>900,958</u>	<u>970,000</u>	<u>1,010,000</u>
DRUG FUND	<u>74,142</u>	<u>10,010</u>	<u>29,000</u>	<u>34,000</u>
HOTEL/MOTEL TAX FUND	<u>0</u>	<u>0</u>	<u>350,000</u>	<u>400,000</u>
TOTAL EXPENDITURES	<u><u>17,661,759</u></u>	<u><u>21,537,688</u></u>	<u><u>21,732,000</u></u>	<u><u>24,629,000</u></u>

**CITY OF ATHENS, TENNESSEE  
PERSONNEL SUMMARY  
FISCAL YEAR 2023-2024**

<u>DEPARTMENT</u>	<u>2020-2021</u>			<u>2021-2022</u>			<u>2022-2023</u>			<u>2023-2024</u>		
	<u>BUDGET</u>			<u>BUDGET</u>			<u>BUDGET</u>			<u>BUDGET</u>		
	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>
ADMINISTRATION	2			2			2			2		
FINANCE	5			5			5			5		
HUMAN RESOURCES	2			2			2			2		
PURCHASING, IT & EMERGENCY SVS												
Administration	1			1			2			2		
City Hall	0			0			0			0		
Information Technology	1			2			2			2		
Communication	0			0			0			0		
COMMUNITY DEVELOPMENT												
Administration	2			2			2			2		
Codes Enforcement	3			3			3			3		
POLICE												
Administration	3			3			3			3		
Patrol	26			26			26			26		
Special Services	7			7			7			7		
FIRE												
Administration	1			2			2			2		
Prevention	1			1			1			1		
Suppression	21 (**)			21 (**)			21 (**)			21 (**)		
PARKS AND RECREATION												
Administration	2			2			2			2		
Maintenance	6	7		6	7		6	7		6	7	
Swimming Pools	0	5		0	5		0	5		0	5	
Program Planning	2	(*)		2	(*)		2	(*)		2	(*)	

**CITY OF ATHENS, TENNESSEE  
PERSONNEL SUMMARY  
FISCAL YEAR 2023-2024**

<u>DEPARTMENT</u>	<u>2020-2021</u>			<u>2021-2022</u>			<u>2022-2023</u>			<u>2023-2024</u>		
	<u>BUDGET</u>			<u>BUDGET</u>			<u>BUDGET</u>			<u>BUDGET</u>		
	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>
PUBLIC WORKS												
Administration	3			3			3			3		
Traffic Control	2			2			2			2		
Street Maintenance	5			5			5			5		
Street Construction	5			5			5			5		
Street Cleaning	9			9			9			9		
Fleet Maintenance	3			3			3			3		
Sanitation	5	2		5	2		5	2		5	2	
Animal Control	1	2		2	2		2	2		2	1	
<b>TOTAL PERSONNEL</b>	<u>118</u>	<u>4</u>	<u>12</u>	<u>121</u>	<u>4</u>	<u>12</u>	<u>122</u>	<u>4</u>	<u>12</u>	<u>122</u>	<u>4</u>	<u>12</u>

FT - Full -Time  
PT - Part-Time  
S - Seasonal

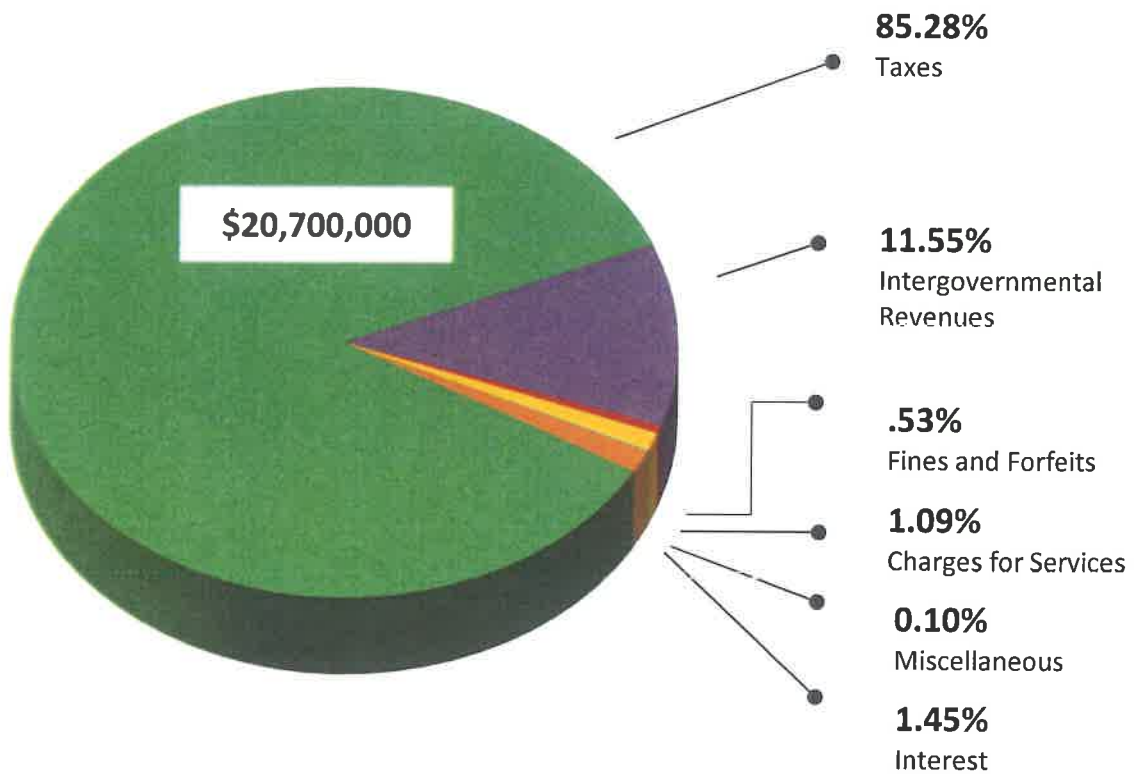
( \* ) No specified number of positions are maintained. Number of employees varies based upon programs offered.

( \*\* ) 12 volunteer firemen positions are maintained. These provide part-time assistance during periods of vacation, illness, etc. by full-time employees.

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND BUDGET  
FISCAL YEAR 2023-2024**

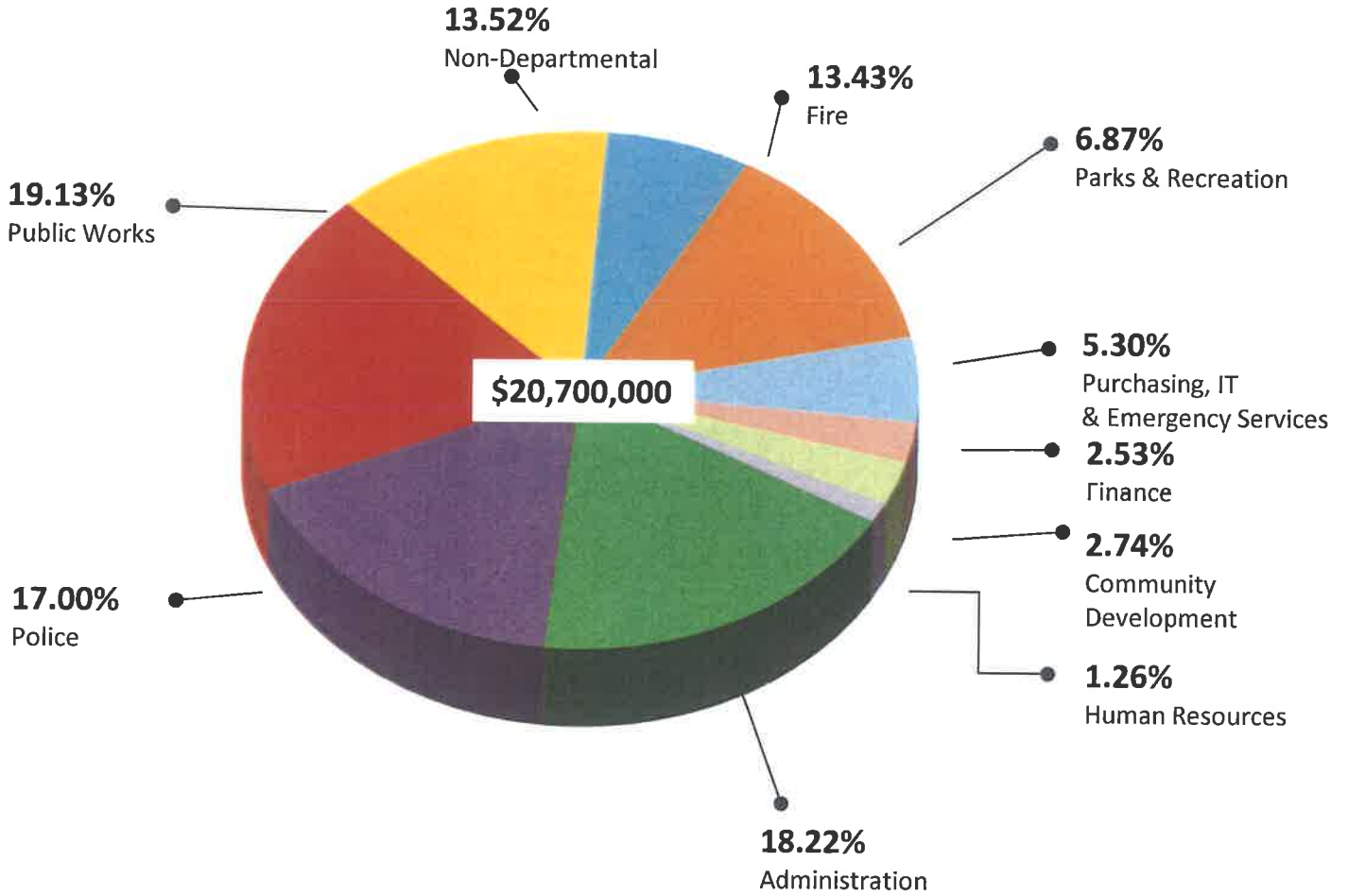
The General Fund is the primary fund of the City of Athens. It is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

**Budgeted Revenues**



CITY OF ATHENS, TENNESSEE  
GENERAL FUND BUDGET  
FISCAL YEAR 2023-2024

Budgeted Expenditures



**CITY OF ATHENS, TENNESSEE  
GENERAL FUND REVENUE SUMMARY  
FISCAL YEAR 2023-2024**

<u>REVENUES</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>TAXES</b>				
Current Property Taxes	6,143,655	6,605,855	6,225,000	6,300,000
Prior Year Property Taxes	176,547	190,734	150,000	100,000
Delinquent Taxes-Clerk & Master	233,095	86,833	80,000	80,000
Public Utilities	89,693	98,454	85,000	80,000
Penalty and Interest	112,102	73,569	45,000	45,000
AUB Electric	725,176	743,917	640,000	650,000
AUB Gas	230,478	253,932	240,000	225,000
Local 2% Sales Tax	7,427,784	7,844,750	7,800,000	8,400,000
Local Beer Tax	548,395	539,233	530,000	530,000
Wholesale Liquor Tax	299,267	286,534	280,000	280,000
Business Licenses	512,075	597,181	441,000	541,000
Cable TV Franchise Fees	176,342	170,739	170,000	168,000
TVA Payments in Lieu of Tax	153,977	146,375	150,000	150,000
TVA Impact Payments	0	0	0	45,000
Athens Housing Authority	64,460	65,557	60,000	60,000
<b>TOTAL TAXES</b>	<u>16,893,046</u>	<u>17,703,663</u>	<u>16,896,000</u>	<u>17,654,000</u>
<b>INTERGOVERNMENTAL REVENUES</b>				
State: Law/Fire Supplements	36,800	37,600	43,000	43,000
State: Sales Tax	1,429,000	1,630,622	1,550,000	1,600,000
State: Income Tax	64,517	2,236	0	0
State: Beer Tax	6,371	6,433	6,000	6,000
State: Mixed Drink Tax	66,642	76,139	60,000	80,000
State: Gasoline Inspection Tax	26,718	25,844	28,000	26,000
State: Excise Tax	90,374	71,768	40,000	40,000
State: State Sportsbetting Tax	4,973	13,526	8,000	15,000
Reimb: Other Governments	111,581	79,213	80,000	80,000
State: Gas & Motor Fuel Tax	486,681	495,784	480,000	480,000
Reimb: Highway Maintenance	23,975	29,448	20,000	20,000
Grants: Police	16,643	38,185	0	0
Grants: Other	554,580	174,384	0	0
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<u>2,918,855</u>	<u>2,681,182</u>	<u>2,315,000</u>	<u>2,390,000</u>



**CITY OF ATHENS, TENNESSEE  
GENERAL FUND REVENUE SUMMARY  
FISCAL YEAR 2023-2024**

<u>REVENUES</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>CHARGES FOR SERVICES</b>				
Taxi/Wrecker Permits	500	560	1,000	1,000
Beer Permits	13,977	16,035	12,000	12,000
Animal Control Fees	1,155	1,440	1,000	1,000
Building Permits & Fees	131,760	100,292	50,000	50,000
Accident Report Charges	1,144	1,573	0	0
Repair Damages - AUB	35,664	37,267	25,000	25,000
Sale of Cemetery Lots	17,595	30,720	6,000	6,000
Pools: Ingleside	14,247	14,990	10,000	10,000
Concessions	33,781	40,921	30,000	30,000
Adult Sports Activities	4,775	6,150	0	0
General Classes	7,735	42,081	30,000	40,000
Youth Sports Activities	22,539	36,033	15,000	45,000
Lease/Rental: Shelters/Ballfields	11,220	15,358	6,000	6,000
<b>TOTAL CHARGES FOR SERVICES</b>	<u>296,092</u>	<u>343,420</u>	<u>186,000</u>	<u>226,000</u>
<b>FINES AND FORFEITS</b>				
Court Fines	151,197	175,173	150,000	110,000
Drug Fines	34,300	25,426	0	0
False Alarm Fees	1,850	1,100	1,000	0
<b>TOTAL FINES AND FORFEITS</b>	<u>187,347</u>	<u>201,699</u>	<u>151,000</u>	<u>110,000</u>
<b>INTEREST</b>	<u>104,269</u>	<u>27,100</u>	<u>30,000</u>	<u>300,000</u>
<b>MISCELLANEOUS</b>				
Sale of City Property	1,401	3,750	0	0
Insurance Recoveries	101,463	375	0	0
Third Pary Contributions-Animal Shelter	1,000	0	0	0
Miscellaneous	66,989	37,953	20,000	20,000
<b>TOTAL MISCELLANEOUS</b>	<u>170,853</u>	<u>42,078</u>	<u>20,000</u>	<u>20,000</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<u>20,570,462</u>	<u>20,999,142</u>	<u>19,598,000</u>	<u>20,700,000</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURE SUMMARY  
FISCAL YEAR 2023-2024**

<u>DEPARTMENT/DIVISION</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>ADMINISTRATION</b>				
City Manager's Office	299,374	335,185	356,400	316,000
City Council	38,478	40,749	60,700	63,400
City Judge	12,918	12,918	13,000	13,000
City Attorney	27,106	29,163	40,000	40,000
Special Appropriations	364,900	377,100	371,700	389,000
Athens City Schools	2,481,000	2,421,000	2,421,000	2,421,000
Athens Utilities Board	458,695	509,594	480,000	530,000
<b>TOTAL ADMINISTRATION</b>	<u>3,682,471</u>	<u>3,725,709</u>	<u>3,742,800</u>	<u>3,772,400</u>
<b>FINANCE</b>	<u>459,402</u>	<u>480,099</u>	<u>499,300</u>	<u>523,500</u>
<b>HUMAN RESOURCES</b>	<u>206,360</u>	<u>206,329</u>	<u>231,300</u>	<u>260,200</u>
<b>PURCHASING, IT &amp; EMERGENCY SVS</b>				
Administration	108,384	136,603	185,100	131,600
City Hall	148,174	159,149	187,800	194,500
Information Technology	302,464	237,044	320,900	442,800
Communications	262,524	297,648	313,300	327,300
<b>TOTAL PURCHASING, IT &amp; EMER SVS</b>	<u>821,546</u>	<u>830,444</u>	<u>1,007,100</u>	<u>1,096,200</u>
<b>COMMUNITY DEVELOPMENT</b>				
Administration	164,534	173,200	186,800	193,500
Codes Enforcement	266,188	277,817	309,300	329,700
Cemeteries	40,288	32,624	33,400	43,200
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<u>471,010</u>	<u>483,641</u>	<u>529,500</u>	<u>566,400</u>
<b>POLICE</b>				
Administration	318,248	221,725	325,900	319,700
Patrol	2,232,795	2,171,188	2,447,000	2,591,500
Special Services	430,172	490,182	579,100	609,600
<b>TOTAL POLICE</b>	<u>2,981,215</u>	<u>2,883,095</u>	<u>3,352,000</u>	<u>3,520,800</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURE SUMMARY  
FISCAL YEAR 2023-2024**

<u>DEPARTMENT/DIVISION</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>FIRE</b>				
Administration	120,821	184,027	195,300	205,700
Prevention	93,466	100,900	116,100	117,700
Suppression	<u>2,062,124</u>	<u>2,232,571</u>	<u>2,333,600</u>	<u>2,455,700</u>
<b>TOTAL FIRE</b>	<u>2,276,411</u>	<u>2,517,498</u>	<u>2,645,000</u>	<u>2,779,100</u>
<b>PARKS AND RECREATION</b>				
Administration	283,882	245,831	257,500	239,400
Maintenance	653,604	693,184	748,700	806,000
Swimming Pools	43,097	53,128	46,200	50,600
Program Planning	<u>277,468</u>	<u>327,132</u>	<u>317,100</u>	<u>325,400</u>
<b>TOTAL PARKS AND RECREATION</b>	<u>1,258,051</u>	<u>1,319,275</u>	<u>1,369,500</u>	<u>1,421,400</u>
<b>PUBLIC WORKS</b>				
Administration	257,939	319,363	369,400	424,000
Traffic Control	246,740	173,906	234,000	300,700
Street Maintenance	432,665	395,792	1,003,900	1,026,900
Street Construction	465,363	446,926	596,100	621,900
Street Cleaning	839,385	913,715	972,100	1,020,100
Fleet Maintenance	280,197	280,080	329,900	352,200
Animal Control	<u>123,404</u>	<u>152,160</u>	<u>191,100</u>	<u>214,200</u>
<b>TOTAL PUBLIC WORKS</b>	<u>2,645,693</u>	<u>2,681,942</u>	<u>3,696,500</u>	<u>3,960,000</u>
<b>NON-DEPARTMENTAL</b>	<u>1,900,000</u>	<u>4,960,000</u>	<u>2,525,000</u>	<u>2,800,000</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>16,702,159</u>	<u>20,088,032</u>	<u>19,598,000</u>	<u>20,700,000</u>

## **CITY OF ATHENS, TENNESSEE ADMINISTRATION DEPARTMENT**

The City Manager Division consists of two employees. The City Manager is responsible for the day to day operations of the city and is hired by the City Council. All department heads report directly to the City Manager. This division is responsible for preparation of the agendas for the City Council meetings and coordinating activities of the council members.

The City Council Division records all of the expenditures pertaining to the council members. The five council members are elected for four-year terms with elections held every two years. Two or three positions are open for election every two years. The Mayor and Vice-Mayor are selected for two-year terms by the council members at the first council meeting following the election. The council maintains active participation in the Tennessee Municipal League and National League of Cities, organizations that assist cities and leaders in meeting the needs of their citizens.

The City Judge Division consists of the Judge who is hired by the City Council. The Judge maintains court for violations of city codes and ordinances. The majority of cases in municipal court are for traffic offenses.

The City Attorney Division records expenditures for the legal fees for the city. The attorney is selected by the City Council and handles most legal matters for the city.

The Special Appropriations Division consists of funding to agencies that are not under the control of the city, but provide benefits to the city. Many of these receive funding from both the City and McMinn County.

The Athens City Schools Division is the funding provided by the city for operations of the school system. In addition to this annual appropriation, the schools may request additional funding for capital needs. The City is responsible for issuing and repaying all debt issued for the Athens City Schools.

The Athens Utilities Board Division is for the cost of operating street lights.

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>ADMINISTRATION</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>CITY MANAGER'S OFFICE</b>				
Salaries	161,409	158,115	169,000	160,000
Fica	12,214	11,960	13,500	13,000
Group Life & Health Insurance	18,294	20,085	19,500	20,000
Retirement	27,323	26,901	27,600	26,800
Workers Compensation Insurance	310	527	900	900
Employee Education & Training	851	673	2,000	2,000
Disability Insurance	624	619	700	700
Deferred Compensation	3,144	3,453	3,300	3,200
Freight & Delivery Service	0	0	100	100
Printing	434	984	1,500	1,500
Publicity/Subscriptions/Dues	4,488	6,362	8,100	8,800
Telephone	1,005	874	1,200	1,200
Travel	7,571	15,525	18,500	17,300
Office Supplies	954	730	1,400	1,400
Contracted Services	967	960	0	0
Liability Insurance	2,058	13,395	4,100	4,100
Economic Development	36,815	35,157	50,000	35,000
Public Relations	20,913	38,865	35,000	20,000
<b>TOTAL CITY MANAGER'S OFFICE</b>	<u>299,374</u>	<u>335,185</u>	<u>356,400</u>	<u>316,000</u>
<b>CITY COUNCIL</b>				
Salaries	16,378	16,380	18,000	19,000
Fica	1,313	1,337	1,400	1,500
Publicity/Subscriptions/Dues	12,029	10,176	13,100	14,100
Telephone	0	0	0	3,000
Travel	1,551	6,305	10,500	10,100
Other Operating Supplies	841	186	1,000	1,000
Contracted Services	5,310	5,966	14,200	14,200
Council Strategic Summit	301	399	500	500
Election	755	0	2,000	0
<b>TOTAL CITY COUNCIL</b>	<u>38,478</u>	<u>40,749</u>	<u>60,700</u>	<u>63,400</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>ADMINISTRATION</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
CITY JUDGE				
Salaries	12,000	12,000	12,000	12,000
Fica	918	918	1,000	1,000
TOTAL CITY JUDGE	<u>12,918</u>	<u>12,918</u>	<u>13,000</u>	<u>13,000</u>
CITY ATTORNEY				
Legal Services	27,106	29,163	40,000	40,000
TOTAL CITY ATTORNEY	<u>27,106</u>	<u>29,163</u>	<u>40,000</u>	<u>40,000</u>
SPECIAL APPROPRIATIONS				
Economic Development Authority	35,000	35,000	35,000	35,000
Juvenile Services	66,000	66,000	66,000	66,000
Tri-County Center	10,000	10,000	10,000	10,000
Senior Citizens	22,000	22,000	22,000	22,000
Rescue Squad	4,000	5,500	5,500	5,500
Athens Area Arts Council	12,000	12,000	12,000	12,000
Sister City	10,000	10,000	10,000	10,000
Keep McMinn Beautiful	10,000	10,000	0	0
Living Heritage Museum	6,000	6,000	6,000	6,000
American Legion Flags	2,000	2,000	2,000	2,000
E.G. Fisher Library	144,300	155,000	159,600	166,900
E.G. Fisher Library Capital Fund	3,600	3,600	3,600	3,600
Mainstreet	40,000	40,000	40,000	50,000
TOTAL SPECIAL APPROPRIATIONS	<u>364,900</u>	<u>377,100</u>	<u>371,700</u>	<u>389,000</u>
ATHENS CITY SCHOOLS	<u>2,481,000</u>	<u>2,421,000</u>	<u>2,421,000</u>	<u>2,421,000</u>
ATHENS UTILITIES BOARD STREET LIGHTING	<u>458,695</u>	<u>509,594</u>	<u>480,000</u>	<u>530,000</u>
TOTAL ADMINISTRATION	<u><u>3,682,471</u></u>	<u><u>3,725,709</u></u>	<u><u>3,742,800</u></u>	<u><u>3,772,400</u></u>

**CITY OF ATHENS, TENNESSEE  
FINANCE DEPARTMENT**

The Finance Department consists of five employees, including the director. The director is designated as the Certified Municipal Finance Officer (CMFO) as required by state law. The department is responsible for billing and collecting all revenues, including property taxes and commercial sanitation charges. The department is also responsible for paying all invoices, processing payroll, investing city funds, issuing business licenses, grant reimbursement requests, all financial reporting for the city and assisting the City Manager with the budget preparation. This includes the preparation of the Annual Consolidated Financial Report (ACFR) and annual budget document.

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>FINANCE</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
Salaries	277,453	279,086	290,000	308,000
Fica	20,084	20,171	22,500	24,000
Group Life & Health Insurance	46,216	50,843	52,000	50,000
Retirement	37,904	35,516	35,900	35,900
Workers Compensation Insurance	310	461	800	800
Employee Education & Training	155	284	3,500	3,500
Disability Insurance	1,036	1,055	1,100	1,100
Deferred Compensation	5,399	5,928	5,700	6,000
Freight & Delivery Service	98	63	0	0
Printing	6,646	7,142	8,300	8,300
Publicity/Subscriptions/Dues	2,866	2,764	3,300	3,300
Telephone	468	424	500	500
Audit Services	26,710	32,432	29,000	34,000
Travel	2,354	6,008	6,400	2,800
Office Supplies	2,845	2,603	4,200	4,200
Contracted Services	23,730	28,290	29,400	34,400
Liability Insurance	2,266	3,607	3,800	3,800
Bank Service Charges	2,862	2,903	2,900	2,900
Fixed Assets	0	519	0	0
<b>TOTAL FINANCE</b>	<u><u>459,402</u></u>	<u><u>480,099</u></u>	<u><u>499,300</u></u>	<u><u>523,500</u></u>



**CITY OF ATHENS, TENNESSEE  
HUMAN RESOURCES DEPARTMENT**

The Human Resources Department has a staff of two full time employees – a director and an assistant. This department coordinates human resource functions for all city departments to ensure there is compliance with personnel related laws such as the American with Disabilities Act, Family Medical Leave Act, Equal Employment Opportunity laws, Fair Labor Standard Act guidelines, Patient Protection and Affordable Care Act (PPACA), and the City of Athens Personnel Rules and Regulations. This department organizes the professional development of employees through job training, performance evaluations, and goal setting. In addition, the department directs the employment hiring process through recruiting, interviewing, selecting and retention. To attract and retain professional employees, the department maintains a competitive compensation plan and administers the employee benefit program that includes health, life, and disability insurance, as well as vacation, sick and holiday leave, retirement, and wellness. The department maintains all personnel files, verifies time and attendance and mediates employee issues.

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>HUMAN RESOURCES</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
Salaries	118,859	115,646	121,000	134,000
Fica	8,547	8,751	9,500	10,400
Group Life & Health Insurance	18,149	15,770	17,000	16,000
Retirement	23,257	21,463	23,300	24,100
Workers Compensation Insurance	266	395	700	800
Unemployment Insurance	5,798	4	10,000	10,000
Employee Education & Training	990	1,209	3,000	3,000
Disability Insurance	448	419	500	500
Deferred Compensation	1,932	1,699	2,400	2,600
Freight & Delivery Service	0	27	100	100
Printing	0	96	300	300
Publicity/Subscriptions/Dues	1,032	639	3,400	3,400
Telephone	449	373	500	500
Travel	2,060	3,399	4,500	4,500
Office Supplies	154	22	2,000	2,000
Contracted Services	8,024	12,743	8,100	20,000
Liability Insurance	2,058	3,395	3,600	3,600
Activities	14,337	20,109	21,400	24,400
Fixed Assets	0	170	0	0
	<u>206,360</u>	<u>206,329</u>	<u>231,300</u>	<u>260,200</u>
TOTAL HUMAN RESOURCES				

**CITY OF ATHENS, TENNESSEE**  
**PURCHASING, IT AND EMERGENCY SERVICES DEPARTMENT**

The Administration Division, also known as Purchasing, consists of two employees and is under the direction of the City Manager. The Purchasing Assistant is responsible for issuance of purchase orders, issuing contracts, all bidding requirements and risk management functions for the City. The Communications Coordinator is a position that was added for FY2023. The majority of funding for this position will come from the Hotel/Motel Fund as the primary duty will be promoting tourism within the City. The position will coordinate social media posts, maintain the City web site and coordinate communications from all departments.

The City Hall Division reports all expenditures for the municipal building that are not allocated to other departments or divisions.

The Information Technology Division is responsible for maintaining all of the computer equipment and related networks. Beginning in FY 2022, the GIS technician position was transferred to this division. The technician is responsible for maintaining all of the Geographic Information Services and assists all departments within the city.

The Communications Division is contracted with the McMinn County E-911 Center. This contract provides for emergency and non-emergency dispatching for the police and fire departments.

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>PURCHASING, IT &amp; EMERG SVS</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>ADMINISTRATION</b>				
Salaries	64,807	65,321	88,000	72,000
Fica	4,304	4,086	5,300	6,000
Group Life & Health Insurance	13,382	14,711	15,000	17,000
Retirement	12,619	12,343	12,700	12,700
Workers Compensation Insurance	89	132	300	400
Employee Education & Training	109	4,694	2,000	2,000
Disability Insurance	241	245	300	400
Deferred Compensation	0	0	1,400	1,400
Freight & Delivery Service	0	0	0	0
Printing	0	443	1,200	1,200
Publicity/Subscriptions/Dues	3,923	23,658	34,200	13,000
Telephone	382	364	400	400
Travel	1,650	5,193	7,000	1,000
Office Supplies	0	197	600	600
Contracted Services	4,890	960	12,200	0
Liability Insurance	1,988	3,325	3,500	3,500
Fixed Assets	0	931	1,000	0
	<u>108,384</u>	<u>136,603</u>	<u>185,100</u>	<u>131,600</u>
<b>TOTAL ADMINISTRATION</b>				
<b>CITY HALL</b>				
Postage & Box Rent	6,716	4,941	6,000	7,000
Printing	1,075	0	0	0
Utilities	35,589	35,199	42,300	46,400
Telephone	15,026	21,142	21,700	22,000
Repairs & Maintenance	17,112	13,929	26,000	26,000
Copier Supplies	2,768	2,934	3,000	3,000
Chemical, Lab & Medical Supplies	2,034	805	3,000	3,000
Janitorial Supplies	4,047	5,029	3,500	4,000
Other Operating Supplies	2,194	2,367	2,200	2,400
Contracted Services	47,695	55,357	73,100	73,200
Liability Insurance	5,465	6,718	7,000	7,500
Fixed Assets	8,453	10,728	0	0
	<u>148,174</u>	<u>159,149</u>	<u>187,800</u>	<u>194,500</u>
<b>TOTAL CITY HALL</b>				

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>PURCHASING, IT &amp; EMERG SVS</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>INFORMATION TECHNOLOGY</b>				
Salaries	71,900	68,107	74,000	85,000
Fica	4,618	4,383	9,000	9,700
Group Life & Health Insurance	14,086	14,929	25,000	12,000
Retirement	13,216	17,391	21,000	22,000
Workers Compensation Insurance	133	263	500	500
Employee Education & Training	1,795	963	6,000	6,000
Disability Insurance	262	254	500	500
Deferred Compensation	1,291	1,418	2,300	2,300
Freight & Delivery Service	0	68	0	0
Printing	0	218	400	400
Publicity/Subscriptions/Dues	0	450	700	400
Telephone	466	706	1,500	1,700
Travel	0	639	1,000	1,000
Office Supplies	198	468	500	500
Computer Supplies	2,719	1,591	6,000	6,000
Gasoline & Diesel	0	0	500	500
Contracted Services	76,193	92,172	127,500	157,800
Liability Insurance	1,988	3,395	3,500	3,500
Fixed Assets	<u>113,599</u>	<u>29,629</u>	<u>41,000</u>	<u>133,000</u>
<b>TOTAL INFORMATION TECHNOLOGY</b>	<u>302,464</u>	<u>237,044</u>	<u>320,900</u>	<u>442,800</u>
<b>COMMUNICATIONS</b>				
Contracted Services	<u>262,524</u>	<u>297,648</u>	<u>313,300</u>	<u>327,300</u>
<b>TOTAL COMMUNICATIONS</b>	<u>262,524</u>	<u>297,648</u>	<u>313,300</u>	<u>327,300</u>
<b>TOTAL PURCHASING, IT &amp; EMERG SVS</b>	<u><u>821,546</u></u>	<u><u>830,444</u></u>	<u><u>1,007,100</u></u>	<u><u>1,096,200</u></u>

## **CITY OF ATHENS, TENNESSEE COMMUNITY DEVELOPMENT DEPARTMENT**

The Administration Division consists of two employees. The director is responsible for overseeing all functions of the department. The primary responsibilities are to create and enforce development standards and assist prospective businesses and developers. This includes maintaining Building Codes, Housing Codes, Historical District, Tax Increment Financing Applications, Subdivision Regulations, Flood Data, the Official Zoning Map and the Zoning Code. The Community Development employees provide staff support to the Athens Municipal-Regional Planning Commission, the Athens Historical Planning Commission, the City of Athens Cemetery Association, the Athens Board of Zoning Appeals and the Athens Board of Adjustments & Appeals.

The Codes Enforcement Division consists of three employees. One full time codes enforcement officer is responsible for enforcing municipal codes relating to property. This includes condemnation of substandard structures, high grass and public nuisance issues. The building official and building inspector are responsible for the enforcement of building, electrical, plumbing and mechanical codes. This begins with the inspection of plans prior to issuing a building permit, issuing the permit, and inspections until final completion of the building. The building inspector is also responsible for the three city-owned cemeteries.

The Cemeteries Division reports expenditures related to operating three cemeteries for which the city is responsible. This consists of selling lots and overseeing the general maintenance.

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>COMMUNITY DEVELOPMENT</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>ADMINISTRATION</b>				
Salaries	117,549	123,091	127,000	136,000
Fica	8,787	8,947	10,000	10,500
Group Life & Health Insurance	10,274	11,635	12,000	11,000
Retirement	15,354	14,934	15,000	15,000
Workers Compensation Insurance	310	461	700	700
Employee Education & Training	168	1,158	800	800
Disability Insurance	454	471	600	600
Deferred Compensation	1,968	2,161	2,500	2,600
Freight & Delivery Service	0	0	100	100
Printing	0	0	100	100
Publicity/Subscriptions/Dues	2,115	724	2,300	2,300
Telephone	587	515	500	500
Athens Historical Commission	390	0	5,000	3,000
Travel	3,729	4,042	4,800	4,800
Office Supplies	585	1,423	1,500	1,600
Contracted Services	206	243	400	400
Liability Insurance	2,058	3,395	3,500	3,500
<b>TOTAL ADMINISTRATION</b>	<u>164,534</u>	<u>173,200</u>	<u>186,800</u>	<u>193,500</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>COMMUNITY DEVELOPMENT</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>CODES ENFORCEMENT</b>				
Salaries	158,945	158,321	167,000	187,000
Fica	11,011	11,043	13,000	13,800
Group Life & Health Insurance	30,195	31,059	32,000	30,000
Retirement	25,868	24,997	26,800	27,700
Workers Compensation Insurance	2,659	3,951	6,300	6,700
Employee Education & Training	5,058	2,361	3,000	3,000
Disability Insurance	587	590	700	700
Deferred Compensation	582	639	3,300	3,600
Printing	0	100	700	700
Publicity/Subscriptions/Dues	335	370	2,000	2,000
Telephone	1,284	1,217	1,500	1,500
R&M Motor Vehicle & Equip	0	0	500	500
Travel	1,341	576	3,000	3,000
Equipment Rental	0	44	100	100
Clothing & Uniforms	471	1,552	2,000	2,000
Other Operating Supplies	120	211	2,600	600
Gasoline & Diesel	1,303	2,155	5,000	5,000
Operation of Motor Vehicles	121	617	1,800	1,800
Fleet Management	24,000	24,000	24,000	24,000
Contracted Services	1,500	13,605	13,000	15,000
Liability Insurance	808	409	1,000	1,000
<b>TOTAL CODES ENFORCEMENT</b>	<u>266,188</u>	<u>277,817</u>	<u>309,300</u>	<u>329,700</u>
<b>CEMETERIES</b>				
Other Operating Supplies	1,574	470	2,500	2,500
Contracted Services	37,800	31,000	30,200	40,000
Liability Insurance	125	27	200	200
Cost of Gravesites	789	1,127	500	500
<b>TOTAL CEMETERIES</b>	<u>40,288</u>	<u>32,624</u>	<u>33,400</u>	<u>43,200</u>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<u><u>471,010</u></u>	<u><u>483,641</u></u>	<u><u>529,500</u></u>	<u><u>566,400</u></u>



## **CITY OF ATHENS, TENNESSEE POLICE DEPARTMENT**

The Administration Division is made up of three employees. The Chief of Police is responsible for planning, organizing, and directing the functional areas within the department. The two administrative assistants provide office support to departmental activities including property records, state and federal reporting and maintenance of City Court records.

The Patrol Division is made up of twenty-six full-time officers. The patrol division is responsible for patrol activities including civil/criminal complaints, criminal investigations, crash investigations, traffic enforcement, animal control calls and the enforcement of municipal violations as well as state criminal violations.

The Special Services Division is made up of seven officers. In addition to the lieutenant over the division and the three detectives, this division includes three officers with responsibilities that are not the normal patrol duties. The student resource officer, directed patrol officer and officer assigned to the Drug Task Force are the officers included in this division. The detectives are responsible for the investigation of crimes reported by the department and the public. Investigations include personal and property crimes, drug and alcohol violations, vice and undercover violations and the prosecution of those arrested.

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>POLICE</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>ADMINISTRATION</b>				
Salaries	181,153	112,338	170,800	169,800
Fica	12,203	7,795	12,500	12,300
Group Life & Health Insurance	34,292	19,501	41,000	23,000
Retirement	32,285	26,568	27,000	26,600
Workers Compensation Insurance	399	593	900	800
Employee Education & Training	1,865	1,032	3,000	3,000
Disability Insurance	668	374	700	700
Deferred Compensation	1,862	1,153	3,400	3,300
Postage & Box Rent	8	145	0	200
Freight & Delivery Service	38	81	300	300
Printing	1,099	2,328	2,000	2,000
Publicity/Subscriptions/Dues	955	400	1,700	1,700
Telephone	821	647	1,200	800
Repairs & Maintenance	0	0	500	500
Travel	1,143	492	3,500	3,500
Office Supplies	3,731	1,471	3,900	3,400
Computer Supplies	529	153	700	1,000
Clothing & Uniform	0	116	1,000	1,000
Gasoline	771	504	2,500	2,500
Operation Motor Vehicles	144	70	1,200	2,600
Fleet Management	5,000	5,000	5,000	5,000
Contracted Services	22,172	18,320	7,600	15,200
Liability Insurance	5,190	6,813	7,000	7,000
Public Relations	2,252	805	8,000	8,000
State Charges - Court	9,603	14,101	20,000	20,000
Police Benefit Fund	65	0	500	500
Fixed Assets	0	925	0	5,000
<b>TOTAL ADMINISTRATION</b>	<u>318,248</u>	<u>221,725</u>	<u>325,900</u>	<u>319,700</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>POLICE</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
PATROL				
Salaries	1,120,838	1,064,035	1,235,800	1,295,800
Overtime	67,041	59,812	65,000	75,000
Fica	86,680	82,809	102,000	105,000
Group Life & Health Insurance	183,642	195,858	250,000	245,000
Retirement	200,459	185,864	201,000	222,000
Workers Compensation Insurance	22,935	32,630	45,000	47,000
Employee Education & Training	14,973	25,043	25,000	30,000
Disability Insurance	4,060	4,037	4,500	4,700
Deferred Compensation	10,890	8,996	15,000	24,000
Publicity/Subscriptions/Dues	0	0	1,000	1,600
Utilities	910	987	1,000	1,000
Telephone	10,944	11,324	11,000	17,300
Repairs & Maintenance	6,362	2,342	7,400	8,500
Travel	5,979	10,130	10,000	12,000
Clothing & Uniforms	14,229	15,336	18,500	20,000
Professional Supplies	8,977	9,932	25,000	28,000
Other Operating Supplies	16,767	17,593	20,100	20,100
Gasoline & Diesel	43,329	72,695	68,000	68,000
Operation of Motor Vehicles	28,504	18,326	27,700	27,700
Fleet Management	130,000	140,000	150,000	160,000
Contracted Services	22,771	52,025	96,000	100,800
Liability Insurance	33,357	38,294	40,000	40,000
DAG Expenditures	0	0	6,000	6,000
Fixed Assets	199,148	123,120	22,000	32,000
<b>TOTAL PATROL</b>	<u>2,232,795</u>	<u>2,171,188</u>	<u>2,447,000</u>	<u>2,591,500</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>POLICE</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>SPECIAL SERVICES</b>				
Salaries	253,882	292,807	339,600	357,400
Overtime	5,123	8,959	10,000	10,000
Fica	18,837	22,308	27,000	27,000
Group Life & Health Insurance	48,363	48,691	60,000	51,000
Retirement	48,044	48,157	56,000	63,000
Workers Compensation Insurance	5,318	4,938	8,000	8,000
Employee Education & Training	532	3,020	5,500	5,500
Disability Insurance	946	1,132	1,400	1,400
Deferred Compensation	1,460	950	6,000	6,000
Publicity/Subscriptions/Dues	0	75	500	500
Telephone	1,698	1,575	2,000	2,500
Repairs and Maintenance	0	0	1,000	1,000
Travel	265	2,192	2,000	2,500
Office Supplies	113	0	0	0
Clothing & Uniforms	2,038	2,766	4,300	5,000
Professional Supplies	436	1,292	2,300	2,300
Other Operating Supplies	913	2,818	3,700	3,700
Gasoline & Diesel	2,361	4,065	4,000	7,000
Operation of Motor Vehicles	2,024	519	3,100	3,100
Fleet Management	24,000	24,000	24,000	28,000
Contracted Services	4,300	7,436	7,000	7,000
Liability Insurance	7,367	8,546	8,700	8,700
Lab Fees	0	0	2,000	2,000
Fixed Assets	2,152	3,936	1,000	7,000
	<u>430,172</u>	<u>490,182</u>	<u>579,100</u>	<u>609,600</u>
<b>TOTAL SPECIAL SERVICES</b>				
<b>TOTAL POLICE</b>	<u><u>2,981,215</u></u>	<u><u>2,883,095</u></u>	<u><u>3,352,000</u></u>	<u><u>3,520,800</u></u>

## **CITY OF ATHENS, TENNESSEE FIRE DEPARTMENT**

The Administration Division consists of the Fire Chief, who is responsible for all operations in the Fire Department and beginning in FY 2022, an administrative assistant position was added. The Chief and the Police Chief coordinate with other emergency services within the county for providing emergency services within the city. This division also coordinates with the Local Emergency Planning Committee and the McMinn County E-911 user committee.

The Fire Prevention Division accounts for the deputy chief and all items related to the Certified State Fire Inspectors who are full-time employees in the Suppression Division and who are responsible for all aspects of the department related to fire inspections. This consists of inspections of new and existing structures, plans review, and public relations for the department. Interaction by the entire department with local residents, especially the elementary schools, is involved with these services.

The Fire Suppression Division consists of twenty-one full-time employees. There are also approximately twelve volunteers that assist during fire calls and in providing relief staff when a fire shift is not at full staff (vacations, sick leave, etc.). There are two fire stations in the city. This division assists in fire prevention and maintaining fire hydrants. The City has an ISO rating of 2.

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>FIRE</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>ADMINISTRATION</b>				
Salaries	79,156	121,417	123,800	133,800
Fica	5,895	7,993	9,200	10,000
Group Life & Health Insurance	8,132	15,798	17,500	16,000
Retirement	10,347	11,194	15,800	16,200
Workers Compensation Insurance	310	461	800	800
Employee Education & Training	587	838	2,000	2,000
Disability Insurance	295	408	500	500
Deferred Compensation	1,446	2,433	2,400	2,600
Freight & Delivery Service	119	969	300	300
Printing	0	251	400	400
Publicity/Subscriptions/Dues	855	444	800	1,000
Telephone	512	485	1,000	1,000
Repairs & Maintenance	305	0	1,300	1,300
Travel	625	932	2,200	2,200
Office Supplies	905	880	1,200	1,200
Clothing & Uniforms	548	459	800	800
Professional Supplies	0	40	300	300
Gasoline & Diesel	1,274	2,393	2,200	2,500
Operation of Motor Vehicles	1,271	65	1,400	1,400
Fleet Maintenance	6,000	6,000	6,000	6,000
Contracted Services	176	2,177	800	800
Liability Insurance	2,063	3,463	3,600	3,600
Fixed Assets	0	4,927	1,000	1,000
<b>TOTAL ADMINISTRATION</b>	<u>120,821</u>	<u>184,027</u>	<u>195,300</u>	<u>205,700</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>FIRE</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>PREVENTION</b>				
Salaries	57,765	63,473	68,800	71,800
Fica	4,152	4,789	5,300	5,300
Group Life & Health Insurance	103	119	200	200
Retirement	0	0	7,700	5,700
Workers Compensation Insurance	0	0	1,900	1,500
Employee Education & Training	2,045	2,505	3,400	3,400
Disability Insurance	207	238	300	300
Deferred Compensation	1,101	1,333	1,400	1,400
Printing	425	0	400	400
Publicity/Subscriptions/Dues	230	496	500	600
Telephone	385	652	800	900
Repairs and Maintenance	1,370	6	300	300
Travel	504	3,226	3,100	3,200
Office Supplies	0	29	100	100
Clothing & Uniforms	75	295	700	700
Professional Supplies	53	47	500	500
Gasoline & Diesel	1,189	2,413	2,500	2,500
Operation of Motor Vehicles	700	233	1,400	1,400
Fleet Management	3,500	5,500	5,500	5,500
Contracted Services	176	0	0	0
Liability Insurance	742	869	1,000	1,000
Public Relations	1,476	11,500	8,000	10,000
Fixed Assets	17,268	3,177	2,300	1,000
<b>TOTAL PREVENTION</b>	<u>93,466</u>	<u>100,900</u>	<u>116,100</u>	<u>117,700</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>FIRE</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>SUPPRESSION</b>				
Salaries	962,983	981,814	1,061,800	1,141,800
Overtime	127,800	128,705	130,000	130,000
Fica	78,911	80,977	92,000	95,000
Group Life & Health Insurance	159,222	191,988	210,000	190,000
Retirement	163,698	161,090	173,000	185,000
Workers Compensation Insurance	12,423	18,109	23,000	23,000
Employee Education & Training	17,355	19,942	22,000	22,000
Disability Insurance	3,878	4,026	4,100	4,500
Deferred Compensation	4,982	6,343	10,000	20,000
Publicity/Subscriptions/Dues	500	1,190	600	600
Utilities	8,583	10,404	10,100	10,900
Telephone	6,548	7,173	10,000	11,000
Repairs & Maintenance	20,605	24,123	36,500	37,500
Travel	1,508	5,145	5,000	5,500
Office Supplies	158	88	700	700
Agriculture & Horticulture Supplies	192	0	200	200
Chemical, Lab & Medical Supplies	5,931	7,970	10,000	10,000
Janitorial Supplies	1,156	997	1,500	1,600
Clothing & Uniforms	51,971	67,046	58,000	63,000
Safety Supplies	2,430	946	2,700	2,700
Hazardous Materials Supplies	0	50	1,600	1,600
Professional Supplies	2,051	140	3,100	3,100
Other Operating Supplies	3,901	3,024	15,000	11,600
Breathing Equipment	2,346	316	4,000	4,000
Gasoline & Diesel	18,422	35,766	29,000	32,000
Operation of Motor Vehicles	20,795	18,260	21,500	24,000
Fleet Management	295,000	295,000	330,000	350,000
Contracted Services	15,996	16,552	23,200	27,400
Liability Insurance	11,001	14,598	16,000	16,000
Fixed Assets	61,778	130,789	29,000	31,000
<b>TOTAL FIRE SUPPRESSION</b>	<u>2,062,124</u>	<u>2,232,571</u>	<u>2,333,600</u>	<u>2,455,700</u>
<b>TOTAL FIRE</b>	<u>2,276,411</u>	<u>2,517,498</u>	<u>2,645,000</u>	<u>2,779,100</u>



**CITY OF ATHENS, TENNESSEE  
PARKS AND RECREATION DEPARTMENT**

The Administration Division consists of two employees. The director oversees all operations of the department. This division also works with the Athens Parks Foundation to raise private funds and with state and federal sources for obtaining grant funds.

The Maintenance Division consists of six full-time employees and numerous seasonal employees for maintaining park properties. The employees are responsible for routine and preventative maintenance for all park buildings and grounds as well as providing support for recreation programs.

The Pool Division is responsible for the operation of the city swimming pool. Seasonal lifeguards are hired each summer for this. This division includes all utilities, chemicals and equipment to operate the pool, located near Ingleside School.

The Program Planning Division is the recreation part of the department. Two full-time employees and numerous seasonal employees are utilized to provide community education classes, sporting activities and special events.

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>PARKS AND RECREATION</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>ADMINISTRATION</b>				
Salaries	134,775	137,563	143,000	123,000
Overtime	307	2,186	2,200	2,200
Fica	9,277	9,697	11,300	9,600
Group Life & Health Insurance	26,004	26,031	28,000	27,000
Retirement	19,087	17,809	18,800	24,500
Workers Compensation Insurance	310	461	800	800
Employee Education & Training	1,714	2,529	5,700	6,700
Disability Insurance	519	542	700	600
Deferred Compensation	1,891	2,077	2,700	2,400
Freight & Delivery Service	18	98	300	300
Printing	318	223	700	700
Publicity/Subscriptions/Dues	1,772	1,216	2,100	2,100
Telephone	751	492	800	800
Engineering Services	3,380	5,500	0	0
Repairs & Maintenance	108	43	1,000	1,000
Travel	7,050	11,367	13,000	12,000
Office Supplies	1,426	2,005	2,400	2,400
Other Operating Supplies	406	263	1,200	1,200
Operation of Motor Vehicles	47	813	1,700	1,700
Fleet Management	3,000	3,500	3,500	3,500
Contracted Services	69,223	16,905	14,000	13,300
Liability Insurance	2,499	3,464	3,600	3,600
Fixed Assets	0	1,047	0	0
<b>TOTAL ADMINISTRATION</b>	<u>283,882</u>	<u>245,831</u>	<u>257,500</u>	<u>239,400</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>PARKS AND RECREATION</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>MAINTENANCE</b>				
Salaries	211,875	223,605	250,000	218,500
Overtime	7,940	12,009	11,400	13,500
Fica	14,732	15,534	21,000	17,300
Group Life & Health Insurance	46,121	42,942	44,000	36,000
Retirement	37,213	33,371	37,000	34,000
Workers Compensation Insurance	3,608	4,609	6,000	4,000
Disability Insurance	672	755	900	800
Deferred Compensation	307	337	3,800	1,800
Utilities	28,615	41,863	48,000	48,300
Telephone	4,027	3,686	5,400	5,700
Repairs & Maintenance	49,964	34,311	49,800	49,800
Equipment Rental	1,387	2,974	2,000	2,000
Agriculture & Horticulture Supplies	10,032	11,511	18,000	18,000
Chemical, Lab & Medical Supplies	1,535	6,017	4,500	4,500
Janitorial Supplies	8,272	10,300	9,200	9,200
Clothing & Uniforms	1,811	2,227	5,000	5,400
Other Operating Supplies	7,817	7,710	17,600	17,600
Sand & Salt	0	0	11,300	11,300
Gasoline & Diesel	7,582	15,130	16,000	10,000
Operation of Motor Vehicles	11,605	12,586	10,000	10,000
Fleet Management	35,000	50,000	50,000	50,000
Contracted Services	56,005	73,178	88,800	168,800
Liability Insurance	10,376	11,564	12,000	12,000
Maintenance Projects	75	4,948	7,000	11,000
Downtown Beautification	5,550	13,500	18,500	18,500
Fixed Assets	91,483	58,517	1,500	28,000
<b>TOTAL MAINTENANCE</b>	<u>653,604</u>	<u>693,184</u>	<u>748,700</u>	<u>806,000</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>PARKS AND RECREATION</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>SWIMMING POOLS</b>				
Salaries	21,224	26,005	22,000	26,000
Fica	2,042	1,975	1,800	2,000
Workers Compensation Insurance	443	1,658	1,700	1,700
Utilities	2,140	2,428	2,200	2,400
Telephone	281	259	300	300
Repairs & Maintenance	3,235	1,417	3,000	3,000
Chemicals	8,512	9,421	8,000	8,000
Clothing & Uniforms	1,405	940	1,200	1,200
Other Operating Supplies	228	1,318	2,600	2,600
Contracted Services	995	793	700	700
Liability Insurance	2,592	2,545	2,700	2,700
Fixed Assets	0	4,369	0	0
	<u>43,097</u>	<u>53,128</u>	<u>46,200</u>	<u>50,600</u>
<b>PROGRAM PLANNING</b>				
Salaries	138,451	133,144	144,000	149,600
Overtime	4,549	6,662	7,000	7,000
Fica	10,109	11,111	11,000	11,700
Group Life & Health Insurance	19,950	26,189	29,000	26,000
Retirement	16,414	16,251	18,200	17,700
Workers Compensation Insurance	1,372	1,712	2,800	2,800
Disability Insurance	350	380	500	500
Deferred Compensation	0	0	1,900	1,900
Advertising	777	7,035	7,500	7,500
Telephone	1,284	1,098	1,800	1,800
Athletic Officials	7,595	9,660	12,500	12,500
Program Expenses	20,285	64,654	30,000	30,000
Concession Supplies	28,866	27,424	27,000	27,000
Recreation Supplies	9,300	8,723	12,000	12,000
Contracted Services	2,738	3,364	7,400	12,900
Liability Insurance	2,266	2,528	3,000	3,000
Athens Area Youth Council	57	945	1,500	1,500
Fourth Of July	13,105	942	0	0
Fixed Assets	0	5,310	0	0
	<u>277,468</u>	<u>327,132</u>	<u>317,100</u>	<u>325,400</u>
<b>TOTAL PARKS AND RECREATION</b>	<u><u>1,258,051</u></u>	<u><u>1,319,275</u></u>	<u><u>1,369,500</u></u>	<u><u>1,421,400</u></u>

## **CITY OF ATHENS, TENNESSEE PUBLIC WORKS DEPARTMENT**

The Administrative Division of Public Works consists of three employees; the director, secretary and GIS technician through FY 2021. Beginning in FY 2022, the GIS technician was transferred to the IT Division and a project manager position was added. This division manages all the functions of public works and is responsible for protecting the residents of Athens from manmade and natural environments of the City through the inspection and enforcement of ordinances, policies, issuing permits, processing reports and providing the administrative services for the other divisions of public works. Requests for services are initiated through this division and routed to the appropriate personnel. The project manager is responsible for managing many of the capital projects being done by the City.

The Traffic Control Division consists of two employees. Its primary responsibility is to promote the safety of traffic in Athens by maintaining and repairing signal lights, installing and maintaining signs, making signs and marking streets. They also assist with temporary street closures and perform various traffic studies including traffic counts, speed studies, classification studies, and turn studies.

The Street Maintenance Division consists of five employees. This division is responsible for the safety and maintenance of the roadways throughout Athens. The division maintains roads through pothole patching, repairing utility cuts, crack sealing, building driveway aprons and assessing which roads need to be resurfaced, replaced, or rejuvenated. This division also is responsible for the cleaning of our storm water system including catch basins, ditches, and culverts.

The Street Construction Division consists of five employees. Its primary purpose is to construct roads, drainage systems, and walkways. The division routinely maintains or builds drainage ditches and installs or repairs sidewalks and curbs. The employees assist other divisions on occasion with heavy equipment operators. They load mulch and help with the maintenance of storm water structures. They also conduct inspections of both existing sites and those under construction to insure that the storm water policy is being followed and that roads, drainage structures, curbs, and sidewalks are built correctly and according to city specifications.

The Street Cleaning Division consists of nine employees. The primary purpose of this division is to promote the health and sanitation of Athens by street sweeping and flushing, picking up litter and mowing. The division is also responsible for cleaning sidewalks, brush pick up, leaf pick up, and the removal of snow and ice. The division trims trees and vegetation around signs and intersections to improve safety on city streets.

The Fleet Maintenance Division is made up of three employees. The primary purpose and responsibilities of this division is to repair and maintain all city owned equipment and vehicles including city school buses and to perform preventative maintenance on all equipment. This division also builds and fabricates various metal devices for all city departments and maintains the inventory of tires, parts, and fluids for all departments. This division conducts various inspections including vehicle safety inspections, building inspections, and generator inspections and maintenance. The foreman of this division serves on the accident review committee, and assists in the replacement of equipment and vehicles purchased through the fleet management fund.

**CITY OF ATHENS, TENNESSEE  
PUBLIC WORKS DEPARTMENT (CONT.)**

The Animal Control Division is made up of two full-time employees and one part-time employee. The division's primary purpose is to assist in the enforcement of the animal control ordinances, educating the public, removing unwanted or stray animals, picking up dead animals from streets, investigating animal cruelty cases, trapping nuisance animals, euthanizing animals, managing the animal control shelter, overseeing adoptions, and caring for animals brought into the animal shelter. This division also works closely with the McMinn Regional Humane Society, the Tennessee Wildlife Resource Officer, and our local veterinarians to promote the health and control the population of animals within the city.

The Sanitation Division is made up of five full-time and two part-time employees. This division's primary function is to promote the cleanliness and public health of Athens through residential and commercial garbage collection. The division manages several related services including the recycling program and other cleanup events including picking up litter. The operations of this division are recorded in the sanitation fund.

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>ADMINISTRATION</b>				
Salaries	129,777	197,643	206,000	226,000
Fica	9,675	14,223	16,000	17,500
Group Life & Health Insurance	11,375	22,071	26,600	25,000
Retirement	22,349	19,856	34,300	35,300
Workers Compensation Insurance	355	790	1,000	1,000
Employee Education & Training	3,045	1,804	2,800	2,800
Disability Insurance	484	683	800	1,000
Deferred Compensation	2,441	2,680	4,100	4,400
Freight & Delivery Service	44	22	100	100
Printing	0	96	300	300
Publicity/Subscriptions/Dues	2,890	3,374	2,700	2,700
Utilities	5,814	6,670	12,400	12,400
Telephone	3,184	4,042	4,800	5,200
Repairs & Maintenance	1,055	46	1,200	200
Travel	0	4,606	6,300	6,300
Office Supplies	4,128	7,972	4,500	4,500
Clothing & Uniforms	0	0	0	1,000
Other Operating Supplies	431	2,028	500	500
Gasoline & Diesel	655	1,179	1,500	1,500
Operation of Motor Vehicles	796	123	600	600
Fleet Management	4,000	5,500	5,500	5,500
Contracted Services	33,787	18,530	29,200	29,200
Liability Insurance	3,618	4,826	5,000	5,000
Fixed Assets	18,036	599	3,200	36,000
<b>TOTAL ADMINISTRATION</b>	<u>257,939</u>	<u>319,363</u>	<u>369,400</u>	<u>424,000</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
TRAFFIC CONTROL				
Salaries	68,481	60,167	70,000	84,000
Overtime	331	820	1,200	1,200
Fica	5,232	4,568	5,200	6,100
Group Life & Health Insurance	15,378	16,650	18,000	17,000
Retirement	10,264	8,920	9,600	13,000
Workers Compensation Insurance	1,108	2,646	2,800	2,800
Employee Education & Training	1,270	290	2,000	2,000
Disability Insurance	251	224	300	400
Deferred Compensation	0	0	1,400	1,500
Telephone	0	0	100	0
Repairs & Maintenance	200	6,795	5,200	5,200
Clothing & Uniforms	641	1,189	1,700	2,000
Painting Supplies	5,444	642	11,000	15,000
Traffic Signs & Signal Supplies	19,943	15,315	19,000	19,000
Other Operating Supplies	7,181	641	4,500	4,500
Gasoline & Diesel	4,096	3,638	4,000	4,000
Operation of Motor Vehicles	2,087	2,544	5,500	5,500
Fleet Management	10,000	15,000	15,000	15,000
Contracted Services	24,707	26,015	49,500	49,500
Liability Insurance	7,200	7,842	8,000	8,000
Fixed Assets	62,926	0	0	45,000
	<u>246,740</u>	<u>173,906</u>	<u>234,000</u>	<u>300,700</u>
TOTAL TRAFFIC CONTROL				



**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>STREET MAINTENANCE</b>				
Salaries	213,821	173,088	210,000	238,000
Overtime	251	891	3,000	3,000
Fica	16,128	13,202	15,600	17,500
Group Life & Health Insurance	40,439	33,723	39,000	35,000
Retirement	33,437	31,563	33,500	34,000
Workers Compensation Insurance	5,132	8,045	9,000	7,000
Disability Insurance	783	652	800	900
Deferred Compensation	1,182	2,287	3,600	3,700
Publicity/Subscriptions/Dues	250	223	1,500	1,500
Telephone	566	380	700	700
Repairs & Maintenance	179	547	4,000	4,000
Travel	0	0	200	200
Clothing & Uniforms	1,461	3,526	2,000	2,500
Other Operating Supplies	1,963	2,788	3,800	3,900
Storm Water Supplies	7,392	0	20,000	20,000
Materials for Road Repairs	35,750	58,414	75,000	75,000
Gasoline & Diesel	9,165	11,195	17,000	17,000
Operation of Motor Vehicles	5,312	3,518	10,600	10,900
Fleet Management	45,000	50,000	50,000	50,000
Strip Paving	13,487	0	500,000	500,000
Contracted Services	0	0	100	100
Liability Insurance	967	1,750	2,000	2,000
Fixed Assets	0	0	2,500	0
<b>TOTAL STREET MAINTENANCE</b>	<u>432,665</u>	<u>395,792</u>	<u>1,003,900</u>	<u>1,026,900</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>STREET CONSTRUCTION</b>				
Salaries	195,009	150,261	211,000	218,000
Overtime	1,229	866	3,000	3,000
Fica	14,536	11,228	16,000	16,000
Group Life & Health Insurance	39,523	31,892	47,000	39,000
Retirement	33,749	29,442	32,500	36,000
Workers Compensation Insurance	4,874	7,901	9,000	9,000
Disability Insurance	720	567	800	800
Deferred Compensation	1,504	1,652	3,800	3,800
Publicity/Subscriptions/Dues	300	0	300	300
Telephone	26	22	100	100
Engineering & Landscaping	1,438	1,349	1,500	1,500
Repairs & Maintenance	1,961	52,274	7,600	7,600
Equipment Rental	5,275	1,400	10,000	10,000
Clothing & Uniforms	1,649	2,476	3,300	4,000
Other Operating Supplies	1,207	949	2,000	2,100
Materials for Road Maintenance	54,582	33,614	67,100	67,100
Gasoline & Diesel	11,099	17,654	20,000	20,000
Operation of Motor Vehicles	4,477	6,753	14,100	14,600
Fleet Management	70,000	90,000	90,000	90,000
Liability Insurance	3,086	2,461	4,000	4,000
Sidewalk Projects	19,119	0	50,000	75,000
Fixed Assets	0	4,165	3,000	0
<b>TOTAL STREET CONSTRUCTION</b>	<u>465,363</u>	<u>446,926</u>	<u>596,100</u>	<u>621,900</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>STREET CLEANING</b>				
Salaries	342,647	349,457	362,000	397,000
Overtime	6,502	7,321	9,000	9,000
Fica	25,596	25,463	28,000	29,000
Group Life & Health Insurance	76,686	88,927	104,000	84,000
Retirement	55,234	52,899	54,000	57,600
Workers Compensation Insurance	4,977	7,901	9,000	13,000
Disability Insurance	1,288	1,307	1,400	1,500
Deferred Compensation	4,262	3,393	7,000	7,500
Telephone	51	47	100	100
Street Washing	788	595	1,500	1,500
Repairs & Maintenance	2,947	9,846	8,300	8,300
Agriculture & Horticulture Supplies	902	779	5,000	5,000
Clothing & Uniforms	3,585	7,137	3,800	4,600
Other Operating Supplies	3,972	981	8,000	8,000
Sand and Salt	955	7,865	10,000	10,000
Gasoline & Diesel	37,775	76,179	50,000	50,000
Operation of Motor Vehicles	52,176	38,606	55,000	63,000
Fleet Management	160,000	200,000	200,000	200,000
Contracted Services	48,178	30,227	50,000	65,000
Liability Insurance	10,864	4,785	6,000	6,000
<b>TOTAL STREET CLEANING</b>	<u>839,385</u>	<u>913,715</u>	<u>972,100</u>	<u>1,020,100</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>FLEET MAINTENANCE</b>				
Salaries	135,896	131,718	152,000	162,000
Fica	9,129	9,316	11,600	12,000
Group Life & Health Insurance	27,135	24,021	31,000	29,000
Retirement	24,508	21,923	26,800	27,800
Workers Compensation Insurance	2,305	3,556	4,000	4,300
Employee Education & Training	450	492	1,500	8,000
Disability Insurance	441	457	600	600
Deferred Compensation	0	0	2,900	3,000
Printing	0	100	200	200
Utilities	15,817	17,304	26,500	26,500
Telephone	638	1,521	800	800
Repairs & Maintenance	6,774	16,295	8,700	8,700
Travel	0	0	1,000	1,000
Janitorial Supplies	3,845	2,921	3,000	3,000
Clothing & Uniforms	1,181	1,845	2,000	2,400
Small Tools	9,215	3,791	5,500	5,500
Other Operating Supplies	7,343	5,073	10,500	10,500
Welding Supplies	0	436	1,000	1,000
Safety Supplies	0	18	400	400
Steel	0	0	1,000	1,000
Gasoline & Diesel	1,628	2,928	3,500	3,500
Fluids & Lubricants	14,649	18,125	13,000	15,000
Operation of Motor Vehicles	1,511	-1,212	4,300	4,300
Fleet Management	7,000	7,000	7,000	7,000
Contracted Services	4,267	5,531	6,200	6,300
Liability Insurance	1,465	1,666	1,900	1,900
Fixed Assets	5,000	5,255	3,000	6,500
<b>TOTAL FLEET MAINTENANCE</b>	<u>280,197</u>	<u>280,080</u>	<u>329,900</u>	<u>352,200</u>

**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>ANIMAL CONTROL</b>				
Salaries	58,915	70,289	77,000	93,000
Overtime	3,619	3,172	2,000	2,000
Fica	4,813	5,394	6,000	7,000
Group Life & Health Insurance	8,245	15,168	18,000	15,000
Retirement	5,992	9,137	10,700	14,400
Workers Compensation Insurance	798	2,478	2,600	2,800
Employee Education & Training	220	478	2,000	2,000
Disability Insurance	169	231	400	500
Printing	96	0	200	200
Utilities	6,301	11,805	16,000	16,000
Telephone	346	1,016	1,700	3,000
Repairs & Maintenance	5,283	1,836	7,100	7,100
Travel	0	329	1,500	1,500
Janitorial Supplies	792	322	1,500	3,000
Clothing & Uniforms	1,044	1,635	1,500	1,800
Other Operating Supplies	6,863	7,593	9,400	9,400
Veterinary Supplies	6,404	9,941	16,000	16,000
Gasoline & Diesel	829	616	2,000	2,000
Operation of Motor Vehicles	106	223	1,100	1,100
Fleet Management	4,400	4,400	4,400	4,400
Contracted Services	4,138	4,443	9,000	9,500
Liability Insurance	655	655	1,000	1,000
Fixed Assets	3,376	999	0	1,500
<b>TOTAL ANIMAL CONTROL</b>	<u>123,404</u>	<u>152,160</u>	<u>191,100</u>	<u>214,200</u>
<b>TOTAL PUBLIC WORKS</b>	<u>2,645,693</u>	<u>2,681,942</u>	<u>3,696,500</u>	<u>3,960,000</u>

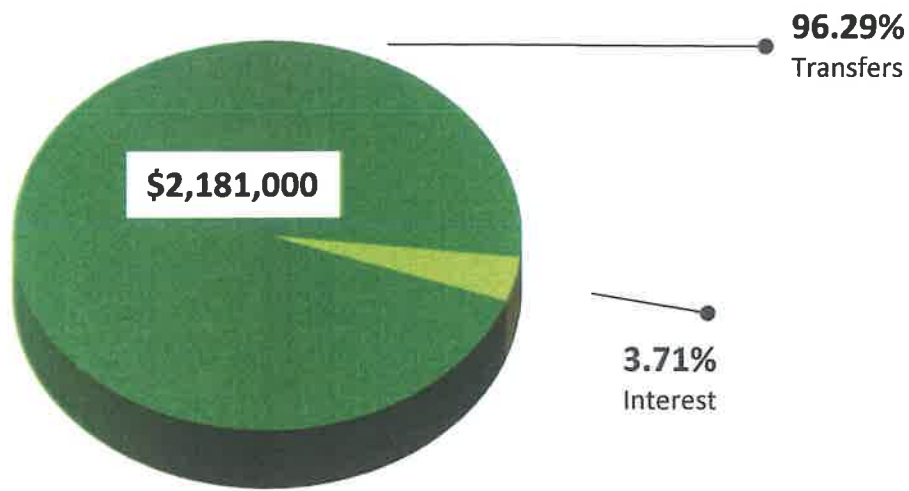
**CITY OF ATHENS, TENNESSEE  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2023-2024**

<b><u>NON-DEPARTMENTAL</u></b>	<b><u>ACTUAL 2020-2021</u></b>	<b><u>ACTUAL 2021-2022</u></b>	<b><u>ESTIMATED 2022-2023</u></b>	<b><u>BUDGETED 2023-2024</u></b>
Debt Service Transfer	1,000,000	1,400,000	1,400,000	1,400,000
Transfer to Capital Projects Fund	900,000	3,560,000	1,125,000	1,400,000
<b>TOTAL NON-DEPARTMENTAL</b>	<b><u>1,900,000</u></b>	<b><u>4,960,000</u></b>	<b><u>2,525,000</u></b>	<b><u>2,800,000</u></b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b><u>16,702,159</u></b>	<b><u>20,088,032</u></b>	<b><u>19,598,000</u></b>	<b><u>20,700,000</u></b>

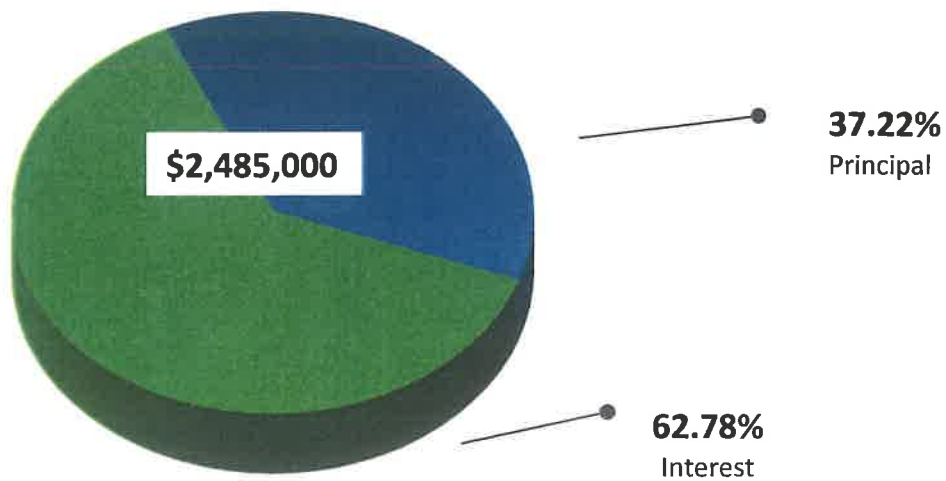
**CITY OF ATHENS, TENNESSEE  
DEBT SERVICE FUND BUDGET  
FISCAL YEAR 2023-2024**

The Debt Service Fund is used for the accumulation of resources for, and the payment of, principal and interest on general long-term debt. The City has established 2 Funds, one being for school projects and one for city projects. \$40,000,000 in debt has been approved for school projects and the City issued \$7,350,000 in debt during FY2022 for city projects.

**Budgeted Revenues**



**Budgeted Expenditures**



**CITY OF ATHENS, TENNESSEE  
DEBT SERVICE FUND - SCHOOLS  
FISCAL YEAR 2023-2024**

<b><u>REVENUES</u></b>	<b><u>ACTUAL 2020-2021</u></b>	<b><u>ACTUAL 2021-2022</u></b>	<b><u>ESTIMATED 2022-2023</u></b>	<b><u>BUDGETED 2023-2024</u></b>
City Schools Reimbursement	0	0	0	700,000
Interest	1,000,000	5,964	0	80,000
Transfer from General Fund	<u>1,821</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
<b>TOTAL REVENUES</b>	<b><u><u>1,001,821</u></u></b>	<b><u><u>1,005,964</u></u></b>	<b><u><u>1,000,000</u></u></b>	<b><u><u>1,780,000</u></u></b>
<b><u>EXPENDITURES</u></b>				
Note Interest	7,178	157,053	400,000	1,400,000
Principal Payment	<u>0</u>	<u>0</u>	<u>0</u>	<u>700,000</u>
<b>TOTAL EXPENDITURES</b>	<b><u><u>7,178</u></u></b>	<b><u><u>157,053</u></u></b>	<b><u><u>400,000</u></u></b>	<b><u><u>2,100,000</u></u></b>



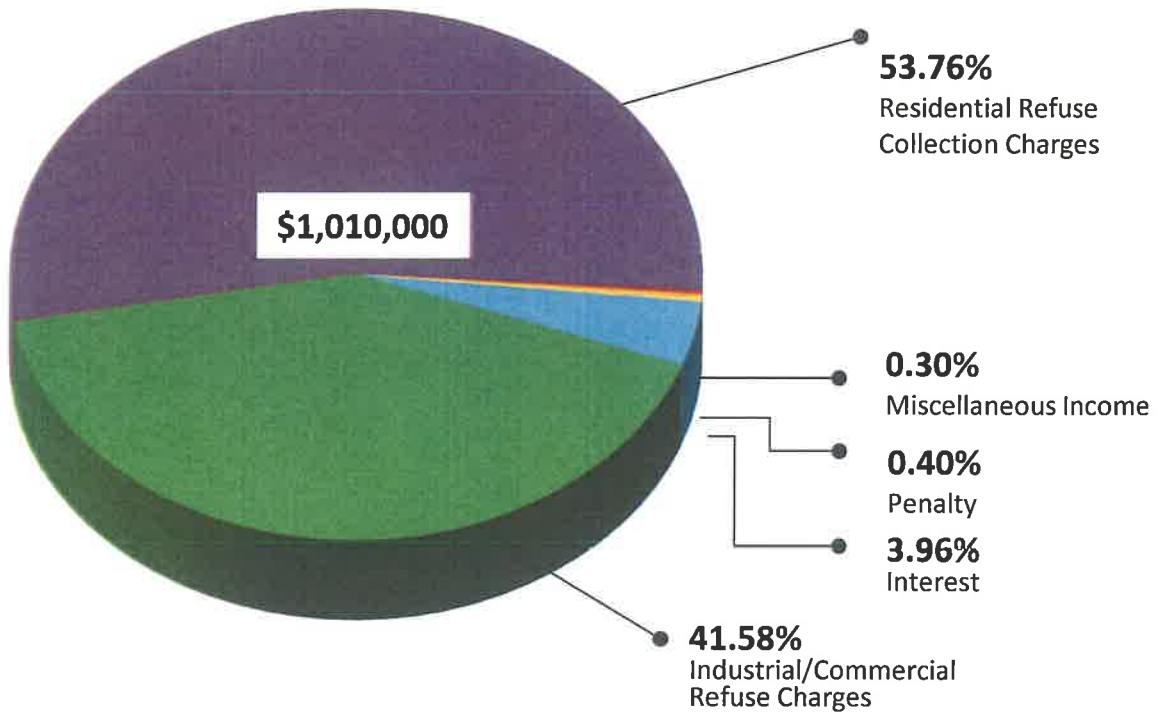
**CITY OF ATHENS, TENNESSEE  
DEBT SERVICE FUND - CITY  
FISCAL YEAR 2023-2024**

<u>REVENUES</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
Interest	0	407	0	1,000
Transfer from General Fund	<u>0</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
<b>TOTAL REVENUES</b>	<b><u>0</u></b>	<b><u>400,407</u></b>	<b><u>400,000</u></b>	<b><u>401,000</u></b>
<u>EXPENDITURES</u>				
Bond Principal	0	275,000	220,000	225,000
Interest Expense	<u>0</u>	<u>106,635</u>	<u>165,000</u>	<u>160,000</u>
<b>TOTAL EXPENDITURES</b>	<b><u>0</u></b>	<b><u>381,635</u></b>	<b><u>385,000</u></b>	<b><u>385,000</u></b>

**CITY OF ATHENS, TENNESSEE  
SANITATION FUND BUDGET  
FISCAL YEAR 2023-2024**

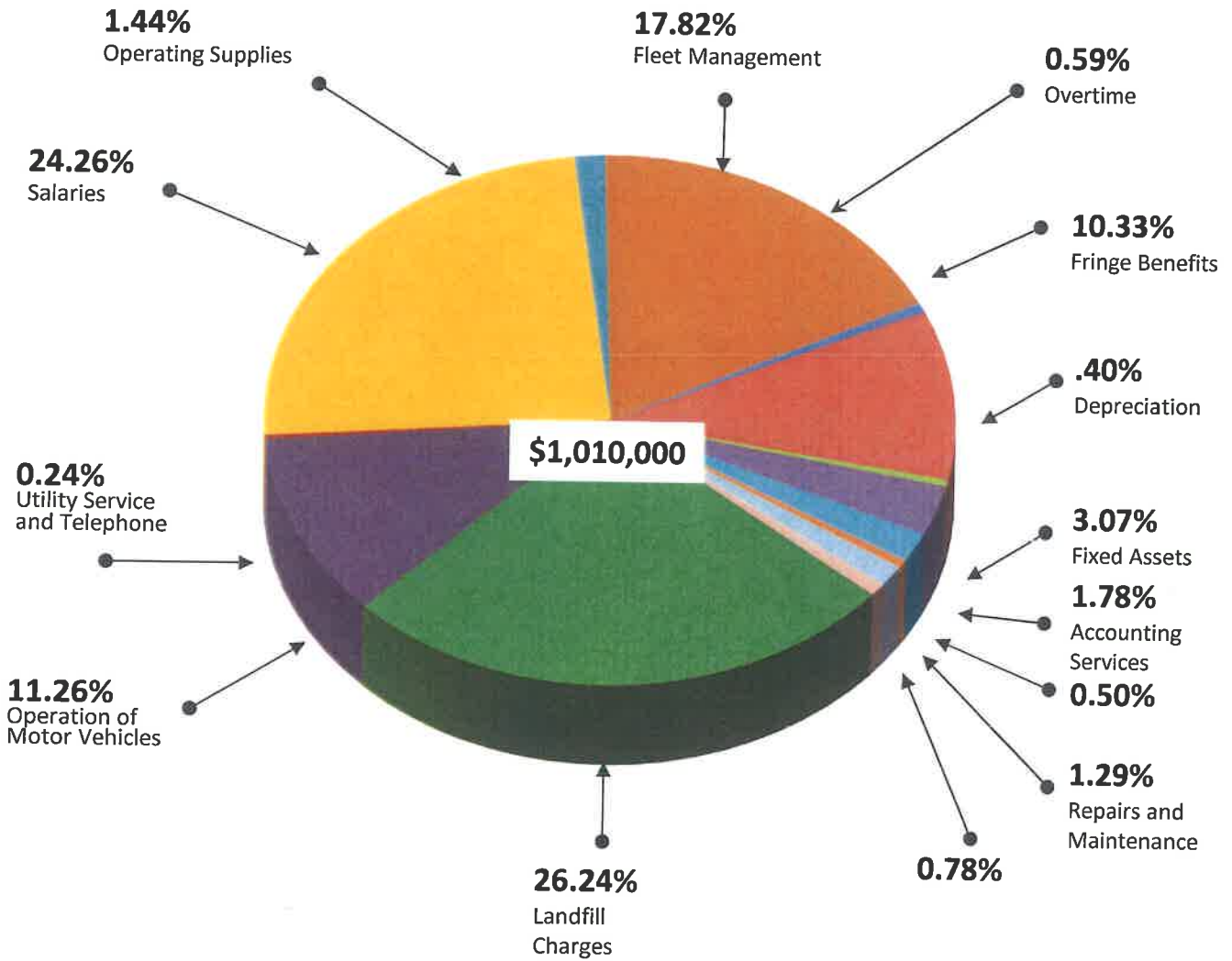
This fund was established expressly to account for financial activities related to the management of solid waste. This includes the collection, transportation and disposal of commercial, industrial and residential refuse.

**Budgeted Revenues**



**CITY OF ATHENS, TENNESSEE  
SANITATION FUND BUDGET  
FISCAL YEAR 2023-2024**

**Budgeted Expenditures**



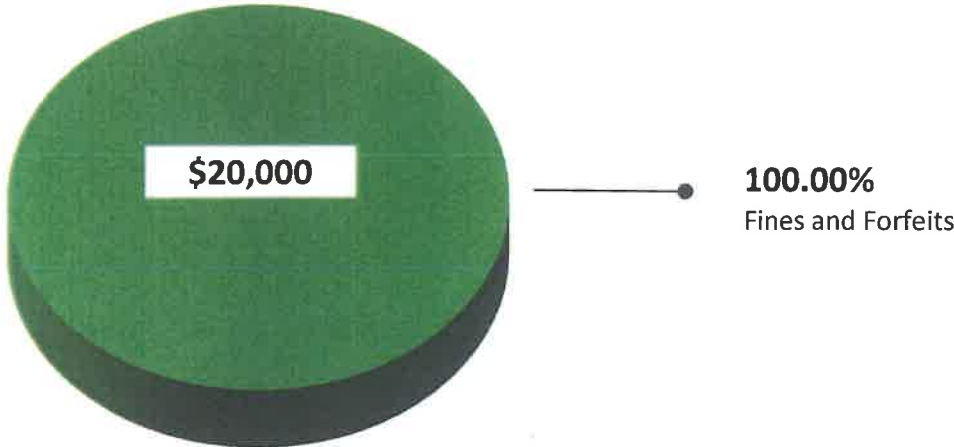
**CITY OF ATHENS, TENNESSEE  
SANITATION FUND  
FISCAL YEAR 2023-2024**

<u>REVENUES</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
<b>CHARGES FOR SERVICES</b>				
Industrial/Commercial Refuse Charges	427,778	429,885	420,000	420,000
Residential Refuse Collection Charges	548,167	556,686	542,000	543,000
Penalty	3,668	2,863	4,000	4,000
Sale of City Property	0	31,500	0	0
Miscellaneous Income	2,313	6,266	3,000	3,000
<b>TOTAL CHARGES FOR SERVICES</b>	<u>981,926</u>	<u>1,027,200</u>	<u>969,000</u>	<u>970,000</u>
<b>INTEREST</b>	<u>1,599</u>	<u>2,273</u>	<u>1,000</u>	<u>40,000</u>
<b>TOTAL REVENUES</b>	<u>983,525</u>	<u>1,029,473</u>	<u>970,000</u>	<u>1,010,000</u>
<b><u>EXPENDITURES</u></b>				
Salaries	196,050	198,029	228,000	245,000
Overtime	4,669	10,518	6,000	6,000
Fica	13,650	14,290	17,500	18,000
Group Life & Health Insurance	38,477	40,045	42,500	34,500
Retirement	33,767	30,327	41,000	42,000
Workers Compensation Insurance	3,988	5,926	9,000	9,000
Disability Insurance	648	698	800	800
Printing	1,230	162	1,400	1,400
Utilities	2,165	2,444	2,800	2,400
Accounting Services	17,190	17,208	17,000	18,000
Repairs & Maintenance	4,745	2,481	13,000	13,000
Landfill Charges	234,377	258,687	250,000	265,000
Clothing & Uniforms	1,647	3,485	2,800	4,000
Other Operating Supplies	7,369	5,187	9,100	9,100
Gasoline & Diesel	39,193	50,166	50,000	50,000
Tires & Tubes	17,815	18,771	20,000	23,000
Vehicle & Equipment Parts	51,353	10,810	35,000	40,700
Fleet Management	156,000	165,000	180,000	180,000
Contracted Services	4,944	5,289	5,100	5,100
Liability Insurance	5,979	9,987	8,000	8,000
Depreciation	3,874	3,874	4,000	4,000
Bad Debts	1,691	982	0	0
Fixed Assets	37,459	46,592	27,000	31,000
<b>TOTAL EXPENDITURES</b>	<u>878,280</u>	<u>900,958</u>	<u>970,000</u>	<u>1,010,000</u>

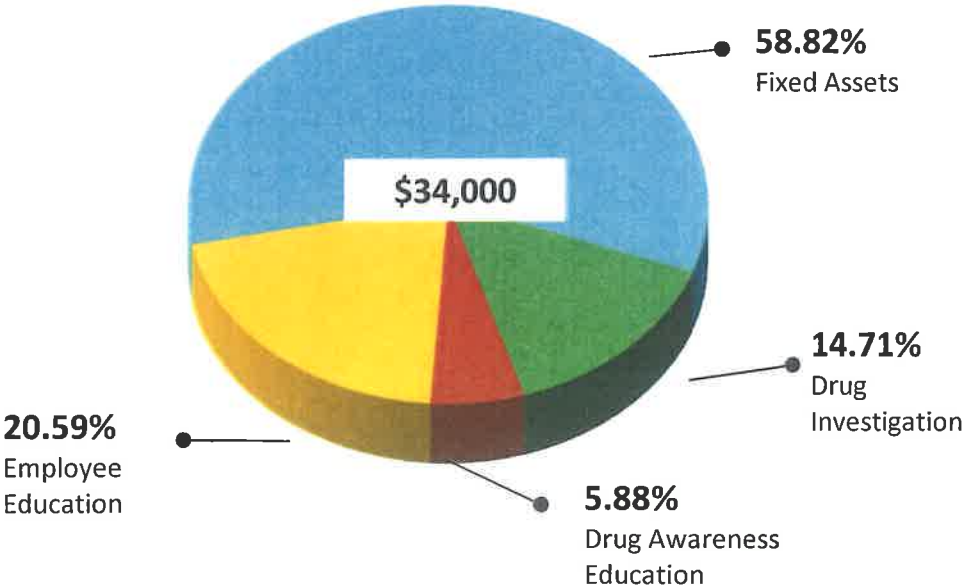
**CITY OF ATHENS, TENNESSEE  
DRUG FUND  
FISCAL YEAR 2023-2024**

This fund was established expressly to account for financial activities related to drug revenues and expenditures. This includes revenues for drug fines and forfeitures and expenditures for drug enforcement, education and treatment.

**Budgeted Revenues**



**Budgeted Expenditures**



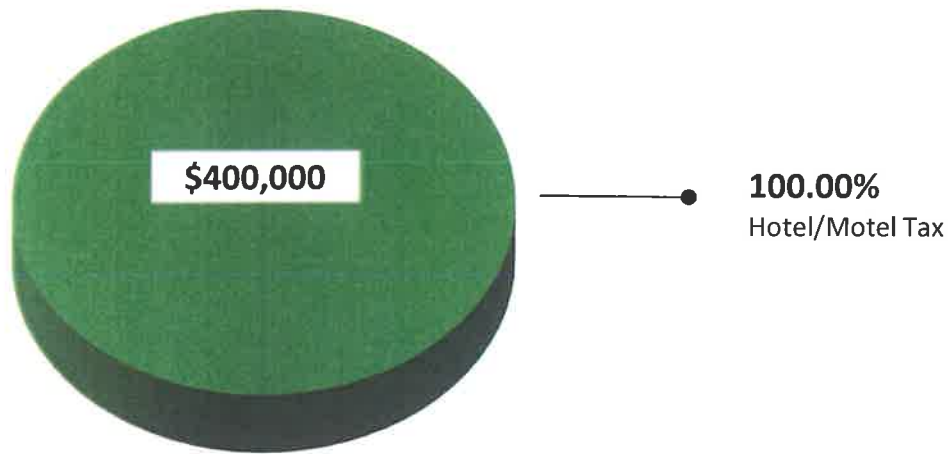
**CITY OF ATHENS, TENNESSEE  
DRUG FUND  
FISCAL YEAR 2023-2024**

<u>REVENUES</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
Fines and Forfeits	34,300	25,426	20,000	20,000
Interest	119	100	0	0
<b>TOTAL REVENUES</b>	<u>34,419</u>	<u>25,526</u>	<u>20,000</u>	<u>20,000</u>
<u>EXPENDITURES</u>				
Employee Education & Training	0	5,000	2,000	7,000
Drug Awareness Education	0	0	2,000	2,000
Drug Investigation Activities	0	0	5,000	5,000
Fixed Assets	74,142	5,010	20,000	20,000
<b>TOTAL EXPENDITURES</b>	<u>74,142</u>	<u>10,010</u>	<u>29,000</u>	<u>34,000</u>

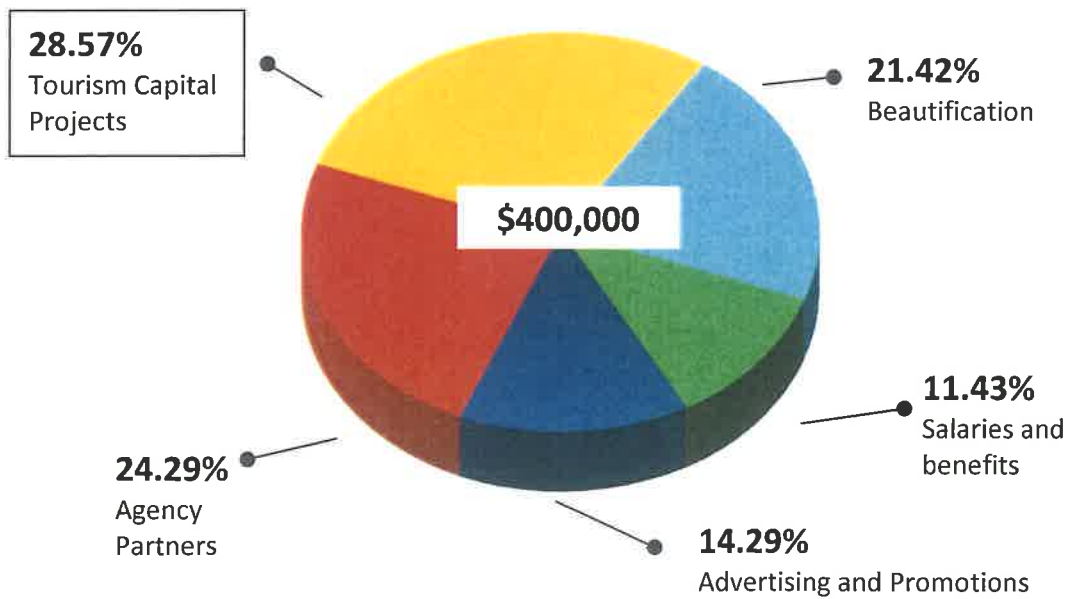
**CITY OF ATHENS, TENNESSEE  
HOTEL/MOTEL TAX FUND  
FISCAL YEAR 2023-2024**

This fund was established expressly to account for financial activities related to the hotel/motel tax revenues and expenditures. Expenditures are required to be associated with tourism activities or projects that will increase tourism.

**Budgeted Revenues**



**Budgeted Expenditures**



**CITY OF ATHENS, TENNESSEE  
HOTEL/MOTEL TAX FUND  
FISCAL YEAR 2023-2024**

<u>REVENUES</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
Hotel/Motel Tax	0	321,863	350,000	400,000
Interest	0	0	0	0
<b>TOTAL REVENUES</b>	<u>0</u>	<u>321,863</u>	<u>350,000</u>	<u>400,000</u>
 <u>EXPENDITURES</u>				
Salaries	0	0	40,000	40,000
Fica	0	0	0	3,400
Group Life & Health Insurance	0	0	0	9,000
Retirement	0	0	0	2,800
Workers Compensation Insurance	0	0	0	100
Employee Education & Training	0	0	0	2,400
Disability Insurance	0	0	0	200
Deferred Compensation	0	0	0	800
Printing	0	0	0	7,500
Publicity/Subscriptions/Dues	0	0	0	1,700
Advertising	0	0	0	23,000
Promotions	0	0	50,000	27,000
Telephone	0	0	0	1,000
Travel	0	0	0	700
Office Supplies	0	0	0	1,000
Contracted Services	0	0	0	8,400
Liability Insurance	0	0	0	1,000
Arts Council	0	0	25,000	25,000
McMinn Living Heritage Museum	0	0	25,000	25,000
Mainstreet	0	0	25,000	25,000
McMinn Country Historical	0	0	0	15,000
Friendly City Festivals	0	0	10,000	15,000
Public Relations	0	0	0	10,000
Tourism Capital Projects	0	0	100,000	80,000
Beautification	0	0	75,000	75,000
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>350,000</u>	<u>400,000</u>



**ORDINANCE NO. 1120**

**AN ORDINANCE TO ADOPT A BUDGET AND SET THE TAX RATE ON TAXABLE PROPERTY LOCATED WITHIN THE CORPORATE LIMITS OF THE CITY OF ATHENS, TENNESSEE, FOR THE FISCAL YEAR JULY 1, 2023 THROUGH JUNE 30, 2024.**

WHEREAS, the Council for the City of Athens, Tennessee, after much consideration and study of the budget prepared and submitted by the City Manager, considers said budget to be in complete detail showing the financial condition of the City for the past fiscal year, and the proposed budget and expenditures for the various departments for the fiscal year beginning July 1, 2023 through June 30, 2024.

SECTION 1. NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF ATHENS, TENNESSEE, AS FOLLOWS:

That the budget hereto attached and made a part hereof consisting of the following words and figures, be and is hereby adopted as the Budget for the City of Athens, Tennessee, for the Fiscal Year beginning July 1, 2023 and extending through June 30, 2024.

	<u>Actual</u> <u>2021-2022</u>	<u>Estimated</u> <u>2022-2023</u>	<u>Proposed</u> <u>2023-2024</u>
<b>GENERAL FUND</b>			
<u>GENERAL FUND REVENUES</u>			
Taxes	17,703,663	16,896,000	17,654,000
Intergovernmental Revenue	2,681,183	2,315,000	2,390,000
Charges for Services	343,419	186,000	226,000
Fines and Forfeits	201,699	151,000	110,000
Interest	27,100	30,000	300,000
Miscellaneous	42,078	20,000	20,000
<b>TOTAL GENERAL FUND REVENUES</b>	<b>20,999,142</b>	<b>19,598,000</b>	<b>20,700,000</b>
 <u>GENERAL FUND EXPENDITURES</u>			
<u>ADMINISTRATION</u>			
City Manager's Office	335,185	356,400	316,000
City Council	40,749	60,700	63,400
City Judge	12,918	13,000	13,000
City Attorney	29,163	40,000	40,000
Special Appropriations	377,100	371,700	389,000
Athens City Schools	2,421,000	2,421,000	2,421,000
Athens Utilities Board	509,594	480,000	530,000
<b>TOTAL ADMINISTRATION</b>	<b>3,725,709</b>	<b>3,742,800</b>	<b>3,772,400</b>
 FINANCE	 480,099	 499,300	 523,500
 HUMAN RESOURCES	 206,329	 231,300	 260,200

## ADMINISTRATION &amp; EMERGENCY SERVICES

Administration	136,603	185,100	131,600
City Hall	159,149	187,800	194,500
Information Technology	<u>237,044</u>	<u>320,900</u>	<u>442,800</u>
TOTAL ADMIN. & EMERG. SERVICES	532,796	693,800	768,900

## COMMUNITY DEVELOPMENT

Administration	173,200	186,800	193,500
Codes Enforcement	277,817	309,300	329,700
Cemeteries	<u>32,624</u>	<u>33,400</u>	<u>43,200</u>
TOTAL COMMUNITY DEVELOPMENT	483,641	529,500	566,400

## POLICE

Administration	221,725	325,900	319,700
Patrol	2,171,188	2,447,000	2,591,500
Special Services	<u>490,182</u>	<u>579,100</u>	<u>609,600</u>
TOTAL POLICE	2,883,095	3,352,000	3,520,800

## FIRE

Administration	184,027	195,300	205,700
Prevention	100,900	116,100	117,700
Suppression	<u>2,232,571</u>	<u>2,333,600</u>	<u>2,455,700</u>
TOTAL FIRE	2,517,498	2,645,000	2,779,100

## PARKS &amp; RECREATION

Administration	245,831	257,500	239,400
Maintenance	693,183	748,700	806,000
Swimming Pools	53,129	46,200	50,600
Program Planning	<u>327,132</u>	<u>317,100</u>	<u>325,400</u>
TOTAL PARKS & RECREATION	1,319,275	1,369,500	1,421,400

## PUBLIC WORKS

Administration	319,363	369,400	424,000
Traffic Control	173,906	234,000	300,700
Street Maintenance	395,792	1,003,900	1,026,900
Street Construction	446,926	596,100	621,900
Street Cleaning	913,715	972,100	1,020,100
Fleet Maintenance	280,080	329,900	352,200
Animal Control	<u>152,160</u>	<u>191,100</u>	<u>214,200</u>
TOTAL PUBLIC WORKS	2,681,942	3,696,500	3,960,000

## COMMUNICATIONS

	<u>297,648</u>	<u>313,300</u>	<u>327,300</u>
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TRANSFERS	<u>4,960,000</u>	<u>5,425,000</u>	<u>2,800,000</u>
TOTAL GENERAL FUND EXPENDITURES	<u>20,088,032</u>	<u>22,498,000</u>	<u>20,700,000</u>
CHANGE IN CASH/FUND BALANCE	911,110	(2,900,000)	0
BEGINNING CASH/FUND BALANCE	<u>16,500,000</u>	<u>17,000,000</u>	<u>14,100,000</u>
ENDING CASH/FUND BALANCE	<u>17,411,110</u>	<u>14,100,000</u>	<u>14,100,000</u>
ENDING CASH AS A % OF EXPENDITURES	86.67%	62.67%	68.12%

**DEBT SERVICE FUND-SCHOOLS**DEBT SERVICE FUND REVENUES

Interest	5,964	0	80,000
Transfers	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,700,000</u>
TOTAL DEBT SERVICE FUND REVENUES	<u>1,005,964</u>	<u>1,000,000</u>	<u>1,780,000</u>

<u>DEBT SERVICE FUND EXPENDITURES</u>	<u>157,053</u>	<u>400,000</u>	<u>2,100,000</u>
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CHANGE IN CASH/FUND BALANCE	848,911	600,000	(320,000)
BEGINNING CASH/FUND BALANCE	<u>2,000,000</u>	<u>2,800,000</u>	<u>3,400,000</u>
ENDING CASH/FUND BALANCE	<u>2,848,911</u>	<u>3,400,000</u>	<u>3,080,000</u>
ENDING CASH AS A % OF EXPENDITURES	1813.98%	850.00%	146.67%

**DEBT SERVICE FUND-CITY PROJECTS**DEBT SERVICE FUND REVENUES

Intergovernmental Revenues	0	0	0
Interest	406	0	1,000
Transfers	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
TOTAL DEBT SERVICE FUND REVENUES	<u>400,406</u>	<u>400,000</u>	<u>401,000</u>

<u>DEBT SERVICE FUND EXPENDITURES</u>	<u>381,635</u>	<u>385,000</u>	<u>385,000</u>
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CHANGE IN CASH/FUND BALANCE	18,771	15,000	16,000
BEGINNING CASH/FUND BALANCE	<u>0</u>	<u>18,000</u>	<u>33,000</u>
ENDING CASH/FUND BALANCE	<u>18,771</u>	<u>33,000</u>	<u>49,000</u>
ENDING CASH AS A % OF EXPENDITURES	N/A	8.57%	12.73%

**SANITATION FUND**SANITATION FUND REVENUES

Charges For Services	979,907	960,000	960,000
Interest	2,273	1,000	40,000
Miscellaneous	<u>47,293</u>	<u>9,000</u>	<u>10,000</u>
TOTAL SANITATION FUND REVENUES	<u>1,029,473</u>	<u>970,000</u>	<u>1,010,000</u>

<u>SANITATION FUND EXPENDITURES</u>	<u>900,958</u>	<u>970,000</u>	<u>1,010,000</u>
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CHANGE IN CASH/FUND BALANCE	128,515	0	0
BEGINNING CASH/FUND BALANCE	700,000	800,000	800,000
ENDING CASH/FUND BALANCE	<u>828,515</u>	<u>800,000</u>	<u>800,000</u>
ENDING CASH AS A % OF EXPENDITURES	91.96%	82.47%	79.21%

**DRUG FUND**

DRUG FUND REVENUES

Fines and Forfeits	25,426	20,000	20,000
Interest	<u>101</u>	<u>0</u>	<u>0</u>
TOTAL DRUG FUND REVENUES	25,527	20,000	20,000

<u>DRUG FUND EXPENDITURES</u>	10,010	29,000	34,000
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CHANGE IN CASH/FUND BALANCE	15,517	(9,000)	(14,000)
BEGINNING CASH/FUND BALANCE	131,000	140,000	131,000
ENDING CASH/FUND BALANCE	<u>146,517</u>	<u>131,000</u>	<u>117,000</u>
ENDING CASH AS A % OF EXPENDITURES	1463.71%	451.72%	344.12%

**HOTEL/MOTEL FUND**

HOTEL/MOTEL FUND REVENUES

Hotel/Motel Tax	321,863	350,000	400,000
Interest	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL HOTEL/MOTEL FUND REVENUES	321,863	350,000	400,000

<u>HOTEL/MOTEL FUND EXPENDITURES</u>	0	350,000	400,000
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CHANGE IN CASH/FUND BALANCE	321,863	0	0
BEGINNING CASH/FUND BALANCE	0	300,000	300,000
ENDING CASH/FUND BALANCE	<u>321,863</u>	<u>300,000</u>	<u>300,000</u>
ENDING CASH AS A % OF EXPENDITURES	N/A	85.71%	75.00%

SECTION 2. BE IT FURTHER ORDAINED that the budget hereto attached and made a part hereof consisting of the following words and figures, be and is hereby adopted as the Budget for the Athens City Schools, for the Fiscal Year beginning July 1, 2023 and extending through June 30, 2024, as approved by the Athens City Board of Education:

	General Purpose Fund	Federal Projects Fund	Food Service Fund	Total All Funds
<b>Revenues:</b>				
Local Taxes	5,982,000	0	0	5,982,000
Charges for Services	180,000	0	69,000	249,000
Other Local Revenues	29,146	0	81,750	110,896
State Education Funds	11,760,996	0	14,000	11,774,996
Federal Funds received through State	260,010	4,134,248	1,380,470	5,774,728
Other Sources	500	0	0	500
<b>Total estimated revenues</b>	<b>18,212,652</b>	<b>4,134,248</b>	<b>1,545,220</b>	<b>23,892,120</b>
<b>Expenditures:</b>				
Regular Instruction	9,619,556	196,219	0	9,815,775
Special Education	894,609	483,143	0	1,377,752
Student Body Education	5,500	0	0	5,500
<b>Support Services:</b>				
Attendance	105,180	0	0	105,180
Health Services	246,480	34,563	0	281,043
Other Student Support	319,136	227,002	0	546,138
Regular Instruction	626,781	268,104	0	894,885
Special Education	131,568	123,716	0	255,284
Education Technology	283,898	0	0	283,898
Board of Education	995,687	352	0	996,039
Office of Superintendent	235,365	0	0	235,365
Office of Principal	1,041,903	10,498	0	1,052,401
Fiscal Services	261,126	0	0	261,126
Operation of Plant	1,155,864	7,075	0	1,162,939
Maintenance of Plant	369,640	0	0	369,640
Transportation	2,508,037	97,614	0	2,605,651
<b>Non-Instructional Services:</b>				
Food Service	8,490	0	1,670,220	1,678,710
Community Services	505,450	0	0	505,450
Early Childhood Education	749,354	0	0	749,354
Regular Capital Outlay	1,944,789	877,897	0	2,822,686
Other Uses (Transfers)	0	42,091	0	42,091
<b>Total expenditures</b>	<b>22,008,413</b>	<b>2,368,274</b>	<b>1,670,220</b>	<b>23,224,221</b>
Change in cash/fund balance	(3,795,761)	1,765,974	(125,000)	(2,154,787)
Beginning cash/fund balance	7,500,000	0	800,000	8,300,000
Ending cash/fund balance	3,704,239	1,765,974	675,000	6,145,213
Ending cash as a % of expenditures	16.83%	74.57%	40.41%	

SECTION 3. BE IT FURTHER ORDAINED that the taxes provided by Chapter 387 of the Public Acts of 1971 known as the Business Tax Act, as amended, are hereby enacted, ordained and levied on the businesses, business activities, vocations or occupations carried on in the City of Athens, Tennessee, at the rates and in the manner prescribed by said Act; also, the tax on the gross sales of beer sold within the corporate limits of the City of Athens, Tennessee, as provided by Chapter 76 of the Public Acts of Tennessee, as amended, for the fiscal year 2023-2024.

SECTION 4. BE IT FURTHER ORDAINED that the authority of municipalities to assess and collect certain privilege and license taxes is based upon the population of municipalities according to the Federal Census of 2020 on a graduated basis or any subsequent Federal Census or other census authorized by and certified to the Federal Government by the Tennessee State Planning Commission, whichever is latest. It is therefore, declared by the Council for the City of Athens that the official census for Athens, Tennessee, is 14,084. The levy and collections are only to the extent not repealed by Chapter 387 of the Public Acts of 1971.

SECTION 5. BE IT FURTHER ORDAINED that the City Manager or his Assistant shall collect a fee on all business licenses sold in accordance with applicable state law and said fee shall be turned over to the City for General Fund purposes. The Tennessee Department of Revenue will receive business tax payments under the Business Tax Act and the Director of Finance shall coordinate with the Tennessee Department of Revenue regarding the City receiving its appropriate share of business taxes collected pursuant to this ordinance.

SECTION 6. BE IT FURTHER ORDAINED that the tax rate for the year 2023-2024 be and is hereby fixed at \$1.0078 on each ONE HUNDRED DOLLARS (\$100.00) assessed value of taxable property located within the corporate limits of the City of Athens, Tennessee.

SECTION 7. BE IT FURTHER ORDAINED that refuse collection and disposal charges for fiscal year 2023-2024 is hereby fixed as follows: small professional, commercial or business establishments operating within the City of Athens shall pay a minimum fee of \$9.50 per month; large professional, commercial or business establishments operating within the City of Athens shall pay a minimum fee of \$28.50 per month; all residences within the City of Athens shall pay a minimum fee of \$9.50 per month.

SECTION 8. BE IT FURTHER ORDAINED that the Mayor and City Manager, by appropriate authorization may borrow upon tax anticipation notes such sums or sum of money as may be necessary to defray current operating expenses, provided however, that such notes shall bear interest at a rate not to exceed one (1%) percent in excess of prime interest rates set by New York Banks and shall not be borrowed for a period longer than the current fiscal year and said sums shall not exceed fifty percent (50%) of the annual tax levy as set out in Section 5 of the Corporate Powers of the Charter of the City of Athens, Tennessee, said interest to be exempt from all Federal, State, and Municipal taxation.

SECTION 9. BE IT FURTHER ORDAINED that the City maintains an additional Enterprise Fund for its Conference Center. It is hereby acknowledged that the Conference Center Fund's estimated revenues and expenditures for the 2023-2024 fiscal year are as follows:

Estimated Revenues:	
Rental Income	20,000
Total estimated revenues	<u>20,000</u>
Beginning Net Assets	1,100,000
Estimated Expenditures	<u>20,000</u>
Ending Net Assets	<u><u>1,100,000</u></u>

SECTION 10. BE IT FURTHER ORDAINED that if for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with Section 6-56-210, *Tennessee Code Annotated* provided sufficient revenues are being collected to support the continuing appropriations. Approval for a continuation budget will be requested from the Director of the State and Local Finance Division in the Office of the Comptroller of the Treasury if any indebtedness is outstanding.

SECTION 11. BE IT FURTHER ORDAINED that all Ordinances, and parts of Ordinances in conflict with this Ordinance shall be, and the same are, hereby repealed and superseded.

SECTION 12. BE IT FURTHER ORDAINED that if any section, paragraph, clause, or sentence of this Ordinance shall be held invalid by a Court of competent jurisdiction, such holding shall not affect the remaining sections, paragraphs, clauses, and sentences.

SECTION 13. BE IT FURTHER ORDAINED in that the fiscal year begins on July 1, 2023, and time is of the essence, therefore, this Ordinance is declared to be an emergency ordinance to take effect from and after its passage.

**PASSED ON FIRST READING: May 16, 2023**

**PASSED ON SECOND READING: June 20, 2023**

**DATE OF PUBLIC HEARING: June 20, 2023**

\_\_\_\_\_  
STEVEN S. SHERLIN, Mayor

\_\_\_\_\_  
MICHAEL L. KEITH, Interim City Manager

APPROVED AS TO FORM:

\_\_\_\_\_  
STEPHEN M. HATCHETT, City Attorney

**CITY OF ATHENS, TENNESSEE  
PROPERTY TAX LEVY AND RATE INFORMATION  
FISCAL YEAR 2023-2024**

<b>TAXABLE PROPERTY</b>	<b>ESTIMATED ACTUAL VALUE</b>	<b>ASSESSMENT RATE</b>	<b>ASSESSED VALUE</b>
Industrial & Commercial -Real Estate	661,000,000	40%	264,400,000
Industrial & Commercial -Personal Property	541,250,000	30%	162,375,000
Residential & Farm -Real Estate	923,600,000	25%	230,900,000
Public Utilities -Real Estate	787,000	55%	<u>433,000</u>
Total Assessed Value			658,108,000
Tax Rate			<u>1.0078</u>
Total Taxes			6,632,000
Less: Reserve for Delinquency (5.0%)			<u>332,000</u>
Current Budget			<u><u>6,300,000</u></u>



**CITY OF ATHENS, TENNESSEE  
FIXED ASSET SUMMARY  
FISCAL YEAR 2023-2024**

**GENERAL FUND**

<b>INFORMATION TECHNOLOGY</b>	Computer Equipment		<u>133,000</u>
<b>POLICE ADMINISTRATION</b>	Office Furniture		5,000
<b>POLICE PATROL</b>	Equipment For New Patrol Vehicles		32,000
<b>POLICE SPECIAL SERVICES</b>	Miscellaneous Equipment		<u>7,000</u>
	<b>TOTAL POLICE</b>		<u>44,000</u>
<b>FIRE ADMINISTRATION</b>	Miscellaneous Equipment		1,000
<b>FIRE PREVENTION</b>	Office Furniture		1,000
<b>FIRE SUPPRESSION</b>	Hurst Edraulic Ram	12,600	
	Vehicle Stabilization Kits	9,000	
	Stove	1,000	
	Ice Machine	3,700	
	Furniture	<u>4,700</u>	<u>31,000</u>
	<b>TOTAL FIRE</b>		<u>33,000</u>

**CITY OF ATHENS, TENNESSEE  
FIXED ASSET SUMMARY  
FISCAL YEAR 2023-2024**

<b>PARKS AND RECREATION MAINTENANCE</b>	Replacement Playground Slide	25000	
	Stage Equipment	1,000	
	Miscellaneous Equipment	<u>2,000</u>	28,000
	<b>TOTAL PARKS AND RECREATION</b>		<u>28,000</u>
<b>PUBLIC WORKS ADMINISTRATION</b>	Radios and Computer Equipment		36,000
<b>PUBLIC WORKS TRAFFIC CONTROL</b>	Plate Compactor		45,000
<b>PUBLIC WORKS FLEET MAINTENANCE</b>	Floor Sweeper		6,500
<b>PUBLIC WORKS ANIMAL CONTROL</b>	Miscellaneous Equipment		<u>1,500</u>
	<b>TOTAL PUBLIC WORKS</b>		<u>89,000</u>
	<b>TOTAL GENERAL FUND</b>		<u>327,000</u>
<b>SANITATION FUND</b>	Dumpsters and Totes		<u>31,000</u>
 <b><u>CAPITAL FUND</u></b>			
<b>POLICE</b>	6 Patrol Vehicles		<u>360,000</u>
<b>FIRE DEPARTMENT</b>	Battalion Chief Vehicle		<u>43,000</u>

**CITY OF ATHENS, TENNESSEE  
FLEET MANAGEMENT SUMMARY  
FISCAL YEAR 2023-2024**

**COMMUNITY DEVELOPMENT**

3 Vehicles 120,000

**POLICE**

3 Patrol Vehicle 120,000

1 Detective Vehicle 40,000

**FIRE**

Brush Truck 70,000

Service Truck 45,000

**PARKS AND RECREATION**

Reel Mower 90,000

Pickup Truck 35,000

**PUBLIC WORKS**

2 Pickup Trucks 70,000

Leaf Vacuum 85,000

**TOTAL FLEET PURCHASES**

675,000

**CITY OF ATHENS, TENNESSEE  
DEBT SERVICE SCHEDULE  
FISCAL YEAR 2023-2024**

**SCHOOL CONSTRUCTION**

<u>ORIGINAL AMOUNT</u>	<u>NAME OF ISSUE</u>
40,000,000	School construction debt. Initial debt is a line of credit with Regions Bank during construction period, with permanent financing approved through USDA, Rural Development at a rate not to exceed 2.25%. Interest rate on line of credit is variable, with an approximate rate of 5.19% at June 30, 2023. Debt is funded by General Fund and funds from Athens City Schools once new school has been completed. School is expected to be open for grades K-5 in August 2023.
7,350,000	General Obligation Bonds, Series 2015 issued 10-15-21. Funded by General Fund. Annual principal and interest payments range from \$377,115 to \$382,465 for 25 years. Issued with an effective interest rate of 1.75% with coupon rates of 2% to 3%. Interest due on June 1 and December 1 of each year. Principal due annually on June 1.

<u>PRINCIPAL (By Issue)</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
School Debt	0	0	0	700,000
GO Bonds, 2021 Series	<u>0</u>	<u>275,000</u>	<u>220,000</u>	<u>225,000</u>
TOTAL PRINCIPAL	<u><u>0</u></u>	<u><u>275,000</u></u>	<u><u>220,000</u></u>	<u><u>925,000</u></u>

<u>INTEREST (By Issue)</u>	<u>ACTUAL 2020-2021</u>	<u>ACTUAL 2021-2022</u>	<u>ESTIMATED 2022-2023</u>	<u>BUDGETED 2023-2024</u>
School Debt	7,178	157,053	400,000	1,400,000
GO Bonds, 2021 Series	<u>0</u>	<u>106,635</u>	<u>165,000</u>	<u>160,000</u>
TOTAL INTEREST	<u><u>7,178</u></u>	<u><u>263,688</u></u>	<u><u>565,000</u></u>	<u><u>1,560,000</u></u>

**CITY OF ATHENS, TENNESSEE  
INTERFUND TRANSFERS  
FISCAL YEAR 2023-2024**

FUND	ACTUAL 2020-2021		ACTUAL 2021-2022		ESTIMATED 2022-2023		BUDGETED 2022-2023	
	IN	OUT	IN	OUT	IN	OUT	IN	OUT
GENERAL FUND		1,900,000		4,960,000		2,525,000		2,800,000
DEBT SERVICE FUNDS	1,000,000		1,400,000		1,400,000		1,400,000	
CAPITAL IMPROVEMENT FUND	900,000		3,560,000		1,125,000		1,400,000	
<b>TOTAL ALL FUNDS</b>	<u>1,900,000</u>	<u>1,900,000</u>	<u>4,960,000</u>	<u>4,960,000</u>	<u>2,525,000</u>	<u>2,525,000</u>	<u>2,800,000</u>	<u>2,800,000</u>