



CITY COUNCIL

AGENDA

Tuesday, April 16, 2024, 6:00 P.M.

CALL TO ORDER

INVOCATION. COUNCIL MEMBER WITT-MCMAHAN

PLEDGE OF ALLEGIANCE

ROLL CALL

APPROVAL OF MINUTES

- (1-5) a.) March 19, 2024 – City Council Regular Meeting

COMMUNICATIONS AND SPECIAL PRESENTATIONS

- a) Athens City Middle School update. Mike Simmons
b) National Day of Prayer Proclamation. Mayor Sherlin

REQUESTS FROM CITIZENS

CONSENT AGENDA

- (6-10) a) Approve Merit Construction contract increase from \$36,339,714.71 to \$36,990,444.41 for construction of new school.
(11-18) b) Approve HHM, CPA's for performing the audit for FY June 30, 2024.
(19-22) c) Approve report of debt obligation for \$35,000,000 USDA school debt.
d) Reappoint Tyler Forrest to McMinn County Library Board, term expires June 30, 2027.

ORDINANCES

- (23-26) a) Ordinance No. 1127 – Second Reading/Public Hearing –Approve Budget Amendment for the fiscal year July 1, 2023 through June 30, 2024.

OLD BUSINESS

NEW BUSINESS

- (27-30) a) Approve purchase, in the amount of \$420,000, of the Patricia Parker property located next to Athens Regional Park, subject to decision by Probate Court to approve the estate settlement.
- b) Consideration of ordinance for time change of City Council Meetings from 6pm to 3pm.
- c) Motion regarding maternity leave policy.
- d) Motion to approve Juneteenth (June 19th) as an official holiday and consideration of additional holidays.

REPORTS

- (31-34) a.) Community Development Report. **ANTHONY CASTEEL**
- (35-44) b.) Finance Department Report. **MIKE KEITH**
- (45-54) c.) Fire Department Report. **BRANDON AINSWORTH**
- (55-62) d.) Police Department Report. **FRED SCHULTZ**

REPORT FROM THE CITY MANAGER

ADJOURNMENT

ATHENS CITY COUNCIL MINUTES OF MEETING

March 19, 2024

The Athens City Council met in regular session on Tuesday, March 19, at 6:00 p.m. Mayor Sherlin presiding. The invocation was given by Council Member Curtis; and upon roll call, the following members were present:

Curtis, Pelley, Eaton, Sherlin

Absent: Witt-McMahan

The following decisions were made and ordered made a part of the records of the Athens City Council.

- 1 -

APPROVAL OF MINUTES

The minutes of the February 20, 2024, City Council Regular scheduled meeting were submitted and approved. **Council Member Curtis moved; Vice Mayor Eaton seconded approval of corrected minutes.**

AYES: Curtis, Pelley, Eaton, Sherlin

NAYS: None

ABSENT: Witt-McMahan

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COMMUNICATION AND SPECIAL PRESENTATIONS

ATHENS INTERMEDIATE SCHOOL UPDATE

Principal Angel Hardaway gave an update on Athens Intermediate School and the K-kids activities taking place at the school. Specifically giving a shoutout to our very own City Police and Fire Department.

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REQUESTS FROM CITIZENS

Mayor Sherlin addressed the audience and Council. He read the Civil Contract for Citizens. Mayor Sherlin also advised Council to not be on their phones during the meeting.

Eight (8) individuals addressed the Council expressing concerns about Resolution 2024-09, the Education Freedom Scholarship Act, Regional Park, Time Change, and Patricia Parker Property.

CONSENT AGENDA

Mayor Sherlin advised the recording clerk to read the following items into the record:

- a) Approve Purchase of Laptops for Police Vehicles Utilizing State Bid Prices.
- b) Approve Proposal from Pyro Shows in the amount of \$45,000 for July 4, 2024 Fireworks at Athens Regional Park.
- c) Approve Resolution No. 2024-06 designating April as Fair Housing Month in the City of Athens.
- d) Approve Resolution No. 2024-07 to apply for \$50,000 grant for the Tennessee Highway Safety Office Grant.
- e) Approve Resolution No. 2024-08 to Approve Engineering Selection for ARC Grant for Exit 52 Industrial Park.
- f) Declare Fire Burn Box as Surplus Property and sell as scrap material.
- g) Approve Excess Fund Balance Transfer in the amount of \$1,500,000 From the General Fund to the Capital Projects Fund.
- h) Approve Purchase of Equipment for Police Vehicles Utilizing State Bid Prices.
- i) Approve One Year Extension of Contract with Huggins Lawn Care for Mowing and Maintenance of City Properties.
- j) Approve One Year Extension of Contract with Total Lawn Care for Mowing and Maintenance of City Cemeteries.

Mayor Sherlin asked for a motion. **Council Member Curtis moved, Council Pelley seconded, that the Consent Agenda as stated be approved.** Roll call:

AYES: Curtis, Pelley, Eaton, Sherlin.
NAYS: None
ABSENT: Witt-McMahan

ORDINANCES

- a) Ordinance No. 1125– Second Reading/Public Hearing –Approval of the rezoning request by Christopher S Lingerfelt to change a parcel located at 1304 North Jackson Street from I-1 (Light Industrial District) to R-2(Medium-Density Residential District).

Mayor Sherlin asked for a motion. **Vice Mayor Eaton moved, Council member Curtis seconded, that Ordinance 1125 as stated be approved. Mayor Sherlin opened the public hearing. There being no one wishing to speak, the public hearing was closed.** Roll call:

AYES: Curtis, Pelley, Eaton, Sherlin.
NAYS: None

ABSENT: Witt-McMahan

- b) Ordinance No. 1126 – Second Reading/To amend the Athens Municipal Code Title 1, Chapter 1, Section 102 Council Order of Business Agenda Item Seven (7) From “Request of Citizens” to “Citizens Comments” At Regularly City Council Meetings.

Mayor Sherlin asked for a motion. **Council Member Curtis moved, Vice Mayor Eaton seconded, that Ordinance 1126 as stated be approved. Mayor Sherlin opened for public hearing comments. There was an unknown citizen who spoke up and agreed from the audience.** Roll call:

AYES: Curtis, Pelley, Eaton, Sherlin.
NAYS: None
ABSENT: Witt-McMahan

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OLD BUSINESS

Motion Regarding Purchasing of Patricia Parker Property next to Athens Regional Park

Vice Mayor Eaton made a motion to approve the Mayor, City Manager, City Attorney to negotiate from the lowest appraisal to the highest appraisal with the Estate. **Council Member Curtis seconded the motion. Mayor Sherlin opened for discussion. Council Member Pelley** spoke in regards that it would be wise to delay until it’s been determined who owns the property. **Vice Mayor Eaton** said he would like the City Attorney to address the issue. **Attorney Chris Caldwell took to the podium.** He explained the dispute and process of the will and how the will has been placed with the clerk of Master, Chancery Court in McMinn County. Attorney Chris Caldwell informed the audience and Council there is no hurry and all heirs of Mrs. Parker have been notified. This will have been going on for over two years.

Roll Call:

AYES: Curtis, Pelley, Eaton, Sherlin.
NAYS: None
ABSENT: Witt-McMahan

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NEW BUSINESS

Approve Budget Amendment #1 for the City of Athens

Mayor Sherlin asked for a motion. Council Member Curtis moved, Vice Mayor Eaton seconded to approve the Budget Amendment. There was no discussion.

Roll call:

AYES: Curtis, Pelley, Eaton, Sherlin.
NAYS: None
ABSENT: Witt-McMahan

- 8-

Approve Resolution No. 2024-09 Regarding Education Freedom Scholarship Act.

Council Member Curtis made a motion to remove item B under New Business to April when all candidates are present. Mayor Sherlin asked if there was a second. There was none. Motion failed. Council Member Curtis moved approval. Mayor Sherlin asked if there was a second. There was none. Council Member Pelley moved to postpone. Council Member Curtis second. Upon roll call, the motion failed by the following vote: Roll call:

AYES: Curtis, Pelley,
NAYS: Eaton, Sherlin
ABSENT: Witt-McMahan

- 9-

Motion to Approve Converting Dennis Street at Rocky Mt. Road to a Four Way Stop at a Cost Not to Exceed \$5,000

Council Member Curtis moved approval. Vice Mayor Eaton second. Mayor Sherlin opened for discussion. Council Member Curtis addressed this motion would involve stop signs at the intersection. Vice Mayor Eaton requested a timeline be set up. Mayor Sherlin asked the City Manager if this could be done in 30 days. City Manager agreed. Roll Call:

AYES: Curtis, Eaton, Sherlin
NAYS: Pelley
ABSENT: Witt-McMahan

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REPORTS

FINANCE DEPARTMENT REPORT

Mike Keith presented the Finance Department Report for February 2024. The report was accepted as presented.

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FIRE DEPARTMENT REPORT

Fire Chief Brandon Ainsworth presented the Fire Department Report for February 2024. The report was accepted as presented.

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POLICE DEPARTMENT REPORT

Police Chief Fred Schultz presented the Police Department Report for February 2024. The report was accepted as presented.

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REPORT FROM THE CITY MANAGER

City Manager Deb Wallace presented an update on various projects and programs taking place. The report was accepted as presented.

-14-

ADJOURNMENT

There being no further business to come before the meeting, the meeting was adjourned at 7:15 p.m.

Council Member Curtis moved, Vice Mayor Eaton second, for the meeting to be adjourned.

AYES: Curtis, Pelley, Eaton, Sherlin.

NAYS:

ABSENT: Witt-McMahan

STEVEN S. SHERLIN, Mayor

DEB WALLACE, City Manager



FINANCE DEPARTMENT

MEMORANDUM

TO: Deb Wallace, City Manager
FROM: Mike Keith, Director of Finance
DATE: April 3, 2024
RE: Approval for change orders for school construction project

The original contract with Merit Construction was approved for \$27,365,000 and did not include the 3-5 grades wing. Change order number 1 added the cost for the 3-5 grades wing and brought the total cost to \$36,339,714.71. Attached is a cost tracking sheet prepared by the architects for the school construction project showing a summary of all of the change orders. Council approval is required in order to pay any amount above the amount shown after change order number 1. The revised total contract price is \$36,990,444.41 for Merit. Bob Owens and Joe Barnett will be here at the Study Session to discuss the impact of these change orders on the entire project.

COST TRACKING FOR ATHENS PREK-5 SCHOOL

October 19, 2023

revised per CO #07 2024-02-18

		CONTRACT SUM	ALLOWANCES	CONTINGENCY	NOTES
ORIGINAL CONTRACT AMOUNTS		\$27,365,000.00	\$1,407,350.00	\$750,000.00	
CHANGE ORDER 01					
	add 3-5 classroom wing & window extensions	\$8,974,714.71			
CHANGE ORDER 01 SUBTOTAL		\$8,974,714.71	\$0.00	\$0.00	
RUNNING CONTRACT SUM TOTAL		\$36,339,714.71	\$1,407,350.00	\$750,000.00	
CHANGE ORDER 02					
4	bldg pad unsuitable soils		\$312,265.40		
13	february 2021 delay days			\$0.00	4 days
14	SFMO changes			\$8,551.68	
15	march 2021 delay days			\$0.00	4 days
16	gym floor graphics			\$627.00	
17	added canopy scope			\$167,483.80	
22	may 2021 delay days			\$0.00	1 day
23	food services floor sink add			\$3,014.84	
25	asphalt index adjustment			\$1,313.99	
26	replace storm structure #47			\$5,522.10	
27	june 2021 delay days			\$0.00	5 days
28	MS asphalt paving - phase I			\$143,000.00	
29	keith lane box culvert mud matte			\$6,197.65	
32	bldg undercut delay days			\$0.00	24 days
33	MS striping & signage			\$8,525.00	
34	added water shut off valves			\$4,982.92	
36	ext basketball court fencing			\$2,307.80	
37	july 2021 delay days			\$0.00	5 days
43	coiling door electrical			\$1,392.85	
44	september 2021 delay days			\$0.00	6 days
57	august 2021 delay days			\$0.00	4 days
-	transfer remaining allowance 01-09		\$32,786.22	(\$32,786.22)	should have been \$32,784.60
CHANGE ORDER 02 SUBTOTAL		\$0.00	\$345,051.62	\$320,133.41	
RUNNING CONTRACT SUM TOTAL		\$36,339,714.71	\$1,062,298.38	\$429,866.59	
CHANGE ORDER 03					
30	keith lane initial drop out repairs			\$23,839.02	
39	keith lane drop out cap grouting			\$54,464.77	removed P&P bond
61	remove motorized window shades			(\$10,602.00)	
63	october 2021 delay days			\$0.00	7 days
64	added hot box per AUB			\$25,026.97	removed P&P bond
66	december 2021 delay days			\$0.00	3 days
67	reduce corridor sound baffles			(\$4,200.00)	
72	change electrical door swing			\$1,300.52	
75	added hose bib			\$975.28	
76	january 2022 delay days			\$0.00	4 days
79	dining projection screens			\$2,715.96	
80	added roof drains			\$17,158.96	removed P&P bond
82	bipolar ionization filter change			\$4,609.00	removed P&P bond
86	playground & IT allowance removal	(\$1,060,000.00)	\$1,060,000.00		
92	march 2022 delay days				2 days
CHANGE ORDER 03 SUBTOTAL		(\$1,060,000.00)	\$1,060,000.00	\$115,288.48	
RUNNING CONTRACT SUM TOTAL		\$35,279,714.71	\$2,298.38	\$314,578.11	
CHANGE ORDER 04					
68	custom yellow metal panels			\$17,886.00	
78	egress stair rated gypsum board			\$3,972.10	
81	reception area wall support			\$4,303.43	
89	parapet backside insulation			(\$23,349.06)	
90	underground power for digital signage			\$18,452.50	
98	loading dock trash can drain			\$2,513.35	
99	outdoor basketball goal change			\$5,964.30	
105	dining egress lighting & access controls			\$4,979.70	
106	main entry & courtyard soffit framing			\$15,831.20	

COST TRACKING FOR ATHENS PREK-5 SCHOOL

October 19, 2023

revised per CO #07 2024-02-18

		CONTRACT SUM	ALLOWANCES	CONTINGENCY	NOTES
135	area G window conflict			\$9,055.20	
CHANGE ORDER 04 SUBTOTAL		\$0.00	\$0.00	\$59,608.72	
RUNNING CONTRACT SUM TOTAL		\$35,279,714.71	\$2,298.38	\$254,969.39	
CHANGE ORDER 05					
60	removing classroom window lighting			(\$8,000.00)	
69	main roof scuppers			\$12,408.00	
107	MS sidewalk & stair	\$107,797.50			
113	soccer fencing changes			\$4,946.70	
114	playground fencing			\$1,685.20	
115	softball concrete sidewalk (red)	\$69,959.67			
116	pressbox concrete sidewalk (yellow)	\$14,387.45			
117	soccer concrete sidewalk (green)	\$27,663.90			
118	concessions concrete sidewalk (blue)	\$14,443.00			
119	fire rated wall above CMU at joist			\$1,609.30	
120	fire rated ceiling removal at vaults			(\$1,648.00)	
122	city scope reductions	\$18,260.16			
123	preK playground grading & storm			\$6,492.64	
124	courtyard playground grading & storm			\$8,639.77	
126	dugout water hydrant			\$1,463.00	
129	athletic stormwater	\$311,968.45			
130	athletic regrading	\$421,106.66			
132	athletic site electrical changes			(\$1,008.89)	
133	athletic additional site lighting (red pole)			\$8,646.01	
136a	caulking top of window extensions			\$5,500.00	
146a	additional parking (blue)	\$99,825.97			
146b	additional parking (red)	\$180,081.85			
147	media center additional sprinkler heads			\$7,478.42	
150	bathroom window film			\$962.50	
CHANGE ORDER 05 SUBTOTAL		\$1,265,494.61	\$0.00	\$49,174.65	
RUNNING CONTRACT SUM TOTAL		\$36,545,209.32	\$2,298.38	\$205,794.74	
CHANGE ORDER 06					
110	stair doors F218 & G223			\$10,672.20	sent to ACS 05/23/23
111	door schedule E201			\$5,336.10	sent to ACS 05/23/23
127	concessions sanitary sewer			\$58,630.97	
134	infield mix - softball to baseball & bullpen	(\$71,129.55)			
134	infield mix - softball field credit	(\$56,129.50)			
134	soccer field sod credit	(\$31,659.60)			
134	outfield sod credit	(\$23,152.92)			
134	soccer field french drain credit	(\$29,011.17)			
134	infield french drain credit	(\$15,281.42)			
134	outfield french drain credit	(\$21,619.11)			
148	replace music & STEM sinks			\$3,347.22	
149	refrigerant line walls			\$811.32	
152	gym fire resistive glazing			\$2,981.00	increase of \$1,692.24
153	transaction windows			\$330.00	
154	light pole bases at storm structures			\$3,788.28	
155	spray wash GFI breaker			\$1,012.65	
157	city scope concrete & striping credit			(\$7,230.00)	
159	concessions stand	\$507,343.44			
160	media center storefront window / metal			\$2,915.00	
165	pressbox	\$185,874.92			increase of \$1,497.63
166	credit for CCC basin water treatment			(\$5,300.00)	
-	transfer remaining allowance 10-11		\$2,298.38	(\$2,312.17)	
CHANGE ORDER 06 SUBTOTAL		\$445,235.09	\$2,312.17	\$74,982.57	
RUNNING CONTRACT SUM TOTAL		\$36,990,444.41	(\$13.79)	\$130,812.17	
CHANGE ORDER 07					
141	september 2022 delay days			\$0.00	2 days
151	january 2023 delay days			\$0.00	2 days

COST TRACKING FOR ATHENS PREK-5 SCHOOL

October 19, 2023

revised per CO #07 2024-02-18

		CONTRACT SUM	ALLOWANCES	CONTINGENCY	NOTES
167	carbon monoxide detector in boiler room			\$1,071.88	
168	room A136 & D131 ionization power			\$4,173.68	
169	light pole bases at west storm structures			\$3,604.21	
170	F203 radon piping			\$1,438.80	
171	sprinkler heads under monumental stair			\$4,812.50	
175	floor expansion joint covers			\$990.00	
177	zurn power add			\$3,078.31	
178	MS site soccer field drop out repairs			\$18,845.26	
180	asphalt index thru 09/05/23			\$53,366.37	
182	soccer field regrading adjusting slope			\$10,409.63	
CHANGE ORDER 07 SUBTOTAL		\$0.00	\$0.00	\$101,790.64	
RUNNING CONTRACT SUM TOTAL		\$36,990,444.41	(\$13.79)	\$29,021.53	
CHANGE ORDER 08					
183	concessions toilet partition changes			\$1,171.04	
CHANGE ORDER 07 SUBTOTAL		\$0.00	\$0.00	\$1,171.04	
RUNNING CONTRACT SUM TOTAL		\$36,990,444.41	(\$13.79)	\$27,850.49	
CHANGE ORDER SUBTOTALS		\$9,625,444.41			
CURRENT CONTRACT BALANCE SUBTOTALS		\$36,990,444.41	(\$13.79)	\$27,850.49	
CURRENT CONTRACT "APPROVED" TOTAL		\$36,962,607.71			

COST TRACKING FOR ATHENS PREK-5 SCHOOL

October 19, 2023

revised per CO #07 2024-02-18

		CONTRACT SUM	ALLOWANCES	CONTINGENCY	NOTES
OWNER CONTINGENCY				\$575,741.93	as of Change Order 07
REMAINING CONTINGENCY GRAND TOTAL				\$603,592.42	

"HOLDOUT" CONTINGENCIES					
DROPOUT REPAIRS				\$100,000.00	
NORTH SITE EXCAVATION / UNSUITABLE SOILS				\$0.00	none
ASPHALT INDEX				\$75,000.00	refer also to PCO 104
PLAYGROUND REGRADING				\$0.00	already priced, approved, included
POWERS PATH				\$0.00	already priced, approved, included
CITY REGRADING FOR SIDEWALKS				\$0.00	already priced, approved, included
UNKNOWN BUILDING PCOs				\$100,000.00	
MISCELLANEOUS				\$100,000.00	
"HOLDOUT" CONTINGENCY SUBTOTAL				\$375,000.00	
AVAILABLE OVERALL CONTINGENCY				\$228,592.42	

OUTSTANDING PCOs (MINUS REDESIGN CHANGES)					
	172	caulking sides of window extensions	\$20,000.00		
	179	canopy flashing			
		STEM acoustical panels			
		credit for artificial turf concrete curb	(\$8,175.00)		keep in turf credit
		remaining asphalt index adjustment	\$15,000.00		rough estimate
		radio repeater system upgrades (800mH)			
		credit for construction utilities	(\$16,701.24)		
		zoysia grass at athletic fields			sent sketch to merit 11/13
		OUTSTANDING PCO SUBTOTAL	\$10,123.76	\$0.00	\$0.00
		REMAINING CONTRACTOR CONTINGENCY			\$27,850.49
		REMAINING OVERALL CONTINGENCY			\$228,592.42



FINANCE DEPARTMENT

MEMORANDUM

TO: Deb Wallace, City Manager
FROM: Mike Keith, Director of Finance
DATE: April 3, 2024
RE: Auditors for year ending June 30, 2024

Scott Scouten with Neal, Scouten & McConnell, P. C. notified me recently that they would not be able to continue as auditors for the City. The firm performed a number of governmental audits and lost several employees that worked in this area of the firm. They join a number of smaller firms that will no longer provide auditing services for governmental entities due to staffing issues. The firm will cease operations sometime during this year due to staffing issues and the desire of one partner to retire.

AUB issued an RFP for auditors prior to the announcement being made by the firm. They selected three firms to interview and allowed me to sit in the interviews to see if the firms might be interested in auditing both the City and City Schools as well. Staff at AUB determined that the firm HHM, CPA's, with local offices in Chattanooga and Cleveland, was their selection. Lisa Cranfill from the City Schools and I met with the firm recently and it is our recommendation that the firm be selected by each of us also. This will allow all entities to be audited by the same firm as has been the case for approximately 25 years.

I would appreciate this being placed on the agenda for April in order to allow the new firm to begin plans for the timing of preliminary and final fieldwork. Please let me know if you have any questions or need any additional information concerning this matter.

HHM

CERTIFIED PUBLIC ACCOUNTANTS



Proposal to provide financial and compliance audit services to

City of Athens

423.708.3980

266 Inman Street E | Cleveland, TN

www.HHMCPAS.com

Profile of HHM CPAS

As one of the industry's leading accounting firms, HHM CPAs is uniquely positioned to provide services to you. For over four decades, HHM has provided comprehensive accounting, assurance, and tax services to clients across the country. With the combined experience and knowledge of our 32 partners and more than 250 managers and staff, our strengths are numerous. This allows us to allocate the best resources and bring a focused approach to your engagement.

| AUDITING EXPERIENCE

All HHM team members adhere to the requirements for Continuing Professional Education (CPE) of the Tennessee State Board of Accountancy, the Yellow Book, Government Auditing Standards, and the AICPA. The partners and staff of HHM have a wealth of knowledge in auditing and accounting for local governments, nonprofits, and schools. Adam Osborne, the lead partner on this engagement, has substantial experience in auditing similar entities as your organization.

MOVING BUSINESS FORWARD

We pledge to listen, understand, and exceed our clients' expectations by providing the highest quality accounting, tax, and consulting services. HHM is the connecting point for moving business forward.

Since its founding, HHM has delivered innovative solutions and old-fashioned hard work to establish itself as one of the region's leading public accounting firms. HHM puts its integrity, expertise, and energy to work for every single client, helping each to meet financial challenges and benefit from business opportunities as they arise.



250+
EMPLOYEES



1981
FOUNDED



13+
YEARS DOUBLE
DIGIT ORGANIC
GROWTH



100
ONE OF THE TOP 100
CPA FIRMS IN THE US

Our Approach

A SEAMLESS AND EFFICIENT TRANSITION

We understand that switching accounting firms can be both an opportunity and a challenge. Our method is designed to lessen the effects of the change thoughtfully and effectively.



SINGLE AUDIT APPROACH

We will conduct our single audit in three primary phases, as shown below.



Your Engagement

Each of HHM's engagements is unique. We take great care in understanding each client's needs and design our work accordingly. We will meet with key members of your management to understand your needs and goals.

| TIMING

Planning and scheduling are vital in completing a successful engagement. We always strive to be responsive and in constant contact throughout the entire process to make sure your goals are met.

| OUR PROPOSED PRICING

HHM has the personnel, experience, and expertise to fulfill your audit needs. The chart below breaks down our proposed pricing.

If requested, we are available for consultation and support assistance. Services in addition to those contemplated herein will be billed at our hourly rates, which range depending on the level of staff required to complete the work. In the event that additional services are required, client approval will always be obtained before proceeding.

Project	Proposed Fees
City of Athens	\$35,000
Single Audit	\$15,000
Total	\$50,000

| OUR REFERENCES

Client	Contact
City of Chattanooga	Vickie Haley: 423.643.7370
City of Columbia	Thad Jablonski: 931.560.1510
City of East Ridge	Dianne Qualls: 423.867.7711
City of Pikeville	Philip Cagle: 423.447.2919



ADAM OSBORNE

Managing Partner, CPA, CGMA

Cleveland Office

423.458.8031

aosborne@hhmcpas.com

EDUCATION

- Lee University, Bachelor of Science in Accounting, Business Administration

PROFESSIONAL & OUTSIDE AFFILIATIONS

- Tennessee Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Leadership Cleveland Alumni Association, President
- Young Professionals Circle through United Way of the Ocoee Region, President
- United Way of the Ocoee Region, Board Member
- Auto Team America Association
- Chattanooga Regional Homeless Coalition, Treasurer and Board Member, 2019-2022
- Boys and Girls Club of Chattanooga, Treasurer and Board Member, 2019-2022

AREAS OF CONCENTRATION

Industries:

Governmental
Construction
School Districts
Nonprofit
Retail

Services:

Accounting & Assurance
Tax Planning

ABOUT

As the managing partner for the firm's Cleveland office, Adam Osborne provides assurance, accounting, and tax services for manufacturers, dealerships, retailers, contractors, realtors and not for profit entities. His experience and dedication allow him to add value in many ways to his client from offering guidance on how to improve business practices to ensure they meet management's goals and objectives to properly planning for taxation at the end of the year. Adam ensures the service he and HHM provide are not seen as a commodity.

Adam played a large part in the firm's expansion to Bradley County and has been the boots on the ground in the area. He was born and raised in Cleveland and is raising his family there. He joined the firm in 2008 after he graduated from Lee University. He is the president of the Leadership Cleveland Alumni Association, President of the Young Professionals Circle through United Way of the Ocoee Region, and on the board of directors for United Way of the Ocoee Region. He is also involved with the Cleveland Chamber of Commerce and the Rotary Club of Cleveland.

Adam's most enjoyable part of his career is focusing on internal control procedures and evaluating deficiencies with his clients. He also takes great pride in guiding and strengthening internal audit departments for his clients.

Adam has a balanced approach in all he does, which is highly valued by both HHM's clients and the firm itself. Adam enjoys teaching others information he learns along the way and spends a great deal of his time training his team members and his clients.



266 Inman Street E,
Cleveland, TN 37311
hhmcpas.com



WESTON PORTER

Partner, CPA

Cleveland Office

423.702.8382
wporter@hhmcpas.com

EDUCATION

- University of Tennessee at Chattanooga, Bachelor of Science in Accounting

PROFESSIONAL & OUTSIDE AFFILIATIONS

- Tennessee Society of Certified Public Accountants
- Chattanooga Autism Center, Treasurer
- Ludic Spectrum Center, Board Member

AREAS OF CONCENTRATION

Industries:

Nonprofit & Governmental
Construction
Manufacturing & Distribution

Services:

Accounting & Assurance
Tax Planning

ABOUT

Weston joined HHM's Accounting and Assurance group in 2012 after graduating from the University of Tennessee at Chattanooga with an accounting degree. He provides audit services to governmental, non-profit, construction, and manufacturing clients, in addition to local and regional trade contractor unions.

As a partner, he executes a wide array of tasks from leading and planning audits, reviews and compilations, to field work and financial statement preparation. In addition to his audit responsibilities, Weston is involved in HHM's tax practice. His tax experience includes solving complex tax issues and preparing state and federal tax documents for nonprofit, construction, real estate, manufacturing and individual clients. Weston enjoys sharing his well developed skills and knowledge through mentoring staff accountants.

Realizing his proficiency for numbers early in life, Weston worked for six years in bookkeeping and managerial roles at Bi-Lo grocery stores beginning his senior year of high school. His strong work ethic and customer service experience serve him well in his current role, as he always strives to see every client's needs through to completion.

When not working, Weston enjoys spending time with his wife and three children. He is also heavily involved in community outreach, serving as the treasurer of the Chattanooga Autism Center.



TERRY WINSTEAD

Audit Director, CPA

Cleveland Office

423.541.2022
twinstead@hhmcpas.com

EDUCATION

- University of Tennessee at Knoxville, Bachelor of Science in Business Administration, Magna Cum Laude

PROFESSIONAL & OUTSIDE AFFILIATIONS

- Tennessee Society of Certified Public Accountants, Vice President
- American Institute of Certified Public Accountants
- Tennessee Food on Foot Foundation, Board Member
- Leadership Chattanooga, 2007 Graduate
- Morristown Cherokee Lions Club, Past President

AREAS OF CONCENTRATION

Industries:

Governmental
Manufacturing & Distribution
Construction
Nonprofit
Employee Benefit Plans

Services:

Accounting & Assurance
Peer Reviews

ABOUT

Terry Winstead is a director at HHM CPAs. Backed with over 20 years of experience, Terry brings knowledge gained in both private and public accounting to serve tax, audit, and consulting clients in the manufacturing, construction, governmental, and nonprofit industries.

In addition, Terry is heavily involved in HHM's peer review practice, helping other CPA firms improve their quality of service. Terry worked in public accounting at the start of his career, then spent time as a controller for a furniture manufacturer in Morristown, Tennessee. He re-entered public accounting in 2006 and has been an owner of a firm.

During his career, Terry has also held various leadership positions with professional and community organizations.

In his free time, Terry enjoys traveling with his family and reading.



Jason E. Mumpower
Comptroller

Report On Debt Obligation

Entity and Debt Information		
Entity Name		
City of Athens		
Entity Address		
815 North Jackson Street Athens, Tennessee 37303		
Debt Issue Name		
General Obligation Bonds, Series 2020		
Debt Issue Face Amount		
\$35,000,000.00		
Face Amount Premium or Discount?		
N/A		
Tax Status		
Tax - Exempt		
Interest Type		True Interest Cost (TIC)
True Interest Cost (TIC)		2.2298%
Debt Obligation		
Bond		
Moody's Rating	Standard & Poor's Rating	Fitch Rating
Unrated	Unrated	Unrated
Other Rating Agency Name		Other Rating Agency Rating
N/A		N/A
Security		
General Obligation		
Type of Sale Per Authorizing Document		Loan Program Name
State or Federal Loan Program		USDA Rural Development
Dated Date	Issue/Closing Date	Final Maturity Date
3/15/2024	3/15/2024	3/15/2064

Debt Purpose

Purpose	Percentage	Description
Education	100%	Capital improvements to City school buildings
General Government	0%	N/A
Other	0%	N/A
Refunding	0%	N/A
Utilities	0%	N/A

Cost of Issuance and Professionals

Does your Debt Issue have costs or professionals?

Yes _____

Description	Amount	Recurring Portion	Firm Name
Legal Fees - Bond Counsel	\$3,000.00	N/A	Bass, Berry & Sims PLC
Legal Fees - Issuer's Counsel	\$750.00	N/A	Chris Caldwell, Esq.
TOTAL COSTS	\$3,750.00		

Maturity Dates, Amounts, and Interest Rates

Year	Amount	Interest Rate
2064	\$35,000,000.00	See attached

See final page for Submission Details and Signatures

Submission Details and Signatures

Is there an official statement or disclosure document, as applicable, that will be posted to EMMA: <https://emma.msrb.org/>?

Not Applicable

Signature - Chief Executive or Finance Officer of the Public Entity

Name

Steven S. Sherlin

Title/Position

Mayor

Email

ssherlin@athenstn.gov

Alternate Email

mkeith@athenstn.gov

Signature - Preparer (Submitter) of This Form

Name

Lillian M. Blackshear

Title/Position

Member

Email

lblackshear@bassberry.com

Alternate Email

alex.samber@bassberry.com

Relationship to Public Entity

Bond Counsel

Organization

Bass, Berry & Sims PLC

Verification of Form Accuracy

By checking the box below as the signing of this form, I attest the following:

1. I certify that to the best of my knowledge the information in this form is accurate.
2. The debt herein complies with the approved Debt Management Policy of the public entity.
3. If the form has been prepared by someone other than the CEO or CFO, the CEO or CFO has authorized the submission of this document.

Verify Form Accuracy

Date to be Presented at Public Meeting

04/16/2024

Date to be emailed/mailed to members of the governing body

N/A

Final Confirmation:

I hereby submit this report to the Division of Local Government Finance of the Tennessee Comptroller of the Treasury and understand my legal responsibility to: File this report with the members of the governing body no later than 45 days after the issuance or execution of the debt disclosed on this form. The Report is to be delivered to each member of the Governing Body and presented at a public meeting of the body. If there is not a scheduled public meeting of the governing body within forty-five (45) days, the report will be delivered by email or regular US mail to meet the 45-day requirement and also presented at the next scheduled meeting.

ORDINANCE NO. 1127

**AN ORDINANCE TO AMEND THE BUDGET FOR 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, approved Ordinance No. 1120 for the 2023-2024 budget and tax rate for the fiscal year ending June 30, 2024 and has determined that an amendment is now necessary.

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

That the budget is hereby amended based upon the detail listing below showing the original budget, amended budget and increase or decrease in the budget for the current year.

ACCOUNT NO.	DESCRIPTION	ORIGINAL BUDGET	REVISED BUDGET	INCREASE (DECREASE)
GENERAL FUND REVENUES:				
01-0000-4165	Local Sales Tax	8,400,000	8,800,000	400,000
01-0000-4520	Grant Funds	0	100,000	100,000
01-0000-4530	Grants - Police Department	0	370,000	370,000
01-0000-4910	Interest Income	300,000	600,000	300,000
01-0000-4925	Insurance Recoveries	0	77,000	77,000
01-0000-4935	Third Party Contributions	0	25,000	25,000
Increase in Revenues for General Fund				<u>1,272,000</u>
GENERAL FUND EXPENDITURES:				
City Manager				
01-0101-5110	Salaries: Regular	160000	170000	10,000
01-0101-5710	Liability Insurance	4,000	50,000	46,000
City Council				
01-0102-5234	Member Dues & Regist Fees	13,000	15,000	2,000
01-0102-5280	Travel	9,000	14,000	5,000
Finance				
01-0201-5110	Salaries: Regular	308,000	318,000	10,000
01-0201-5140	FICA	24,000	28,000	4,000
01-0201-5142	Group Life & Health Insurance	50,000	53,000	3,000
01-0201-5262	Accounting & Audit Services	34,000	37,000	3,000
01-0201-5710	Liability Insurance	3,800	5,800	2,000

Human**Resources**

01-0301-5110	Salaries: Regular	134,000	139,000	5,000
01-0301-5142	Group Life & Health Insurance	16,000	22,000	6,000

Purchasing

01-0401-5110	Salaries: Regular	72,000	76,000	4,000
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City Hall

01-0402-5210	Postage	7,000	11,000	4,000
01-0402-5274	R&M Buildings and Grounds	25,000	100,000	75,000
01-0402-6090	Fixed Assets	0	7,000	7,000

Community Development Administration

01-0501-5110	Salaries: Regular	136,000	142,000	6,000
01-0501-5710	Liability Insurance	3,500	5,500	2,000

Codes Enforcement

01-0502-5110	Salaries: Regular	186,000	200,000	14,000
01-0502-5626	Other Contracts	15,000	25,000	10,000
01-0502-6090	Fixed Assets	0	6,000	6,000

Police Administration

01-0601-5110	Salaries: Regular	169,000	250,000	81,000
01-0601-5140	FICA	12,300	19,300	7,000
01-0601-5142	Group Life & Health Insurance	23,000	29,000	6,000
01-0601-5710	Liability Insurance	7,000	37,000	30,000

Police Patrol

01-0602-6090	Fixed Assets	32,000	132,000	100,000
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Police Special Services

01-0603-5110	Salaries: Regular	351,000	430,000	79,000
01-0603-5140	FICA	27,000	35,000	8,000
01-0603-5142	Group Life & Health Insurance	51,000	62,000	11,000
01-0603-6090	Fixed Assets	7,000	132,000	125,000

Fire Administration

01-0701-5110	Salaries: Regular	133,000	150,000	17,000
01-0701-5710	Liability Insurance	3,600	5,600	2,000

Fire Prevention

01-0702-5110	Salaries: Regular	71,000	75,000	4,000
01-0702-5955	Public Relations	10,000	14,000	4,000

Fire Suppression

01-0703-5110	Salaries: Regular	1,100,000	1,230,000	130,000
01-0703-5112	Salaries: Overtime	130,000	160,000	30,000
01-0703-5140	FICA	95,000	106,000	11,000
01-0703-5150	Employee Education & Training	22,000	32,000	10,000
01-0703-5242	Water	1,000	5,000	4,000
01-0703-5272	R&M Motor Vehicle & Equip	30,000	50,000	20,000
01-0703-5328	Clothing & Uniforms	63,000	80,000	17,000
01-0703-5516	Tires & Tubes	9,000	14,000	5,000
01-0703-6090	Fixed Assets	31,000	36,000	5,000

Parks & Rec Maintenance

01-0802-5142	Group Life & Health Insurance	36,000	40,000	4,000
01-0802-5274	R&M Buildings and Grounds	42,500	75,000	32,500
01-0802-5710	Liability Insurance	12,000	40,000	28,000

Parks & Rec Swimming Pools

01-0803-5118	Salaries: Seasonal	26,000	31,000	5,000
01-0803-5278	R&M Other	3,000	9,000	6,000

Parks & Rec Program Planning

01-0804-5110	Salaries: Regular	98,000	104,000	6,000
01-0804-5298	Program Expenses	30,000	80,000	50,000
01-0804-6040	Fourth of July Expenditures	0	50,000	50,000

Public Works Administration

01-0901-5110	Salaries: Regular	226,000	240,000	14,000
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Public Works Street Maintenance

01-0903-5624	Strip Paving	500,000	2,100,000	1,600,000
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Public Works Street Construction

01-0904-5110	Salaries: Regular	218,000	235,000	17,000
01-0904-5140	FICA	16,000	18,000	2,000
01-0904-5142	Group Life & Health Insurance	39,000	51,000	12,000
01-0904-5264	Engineering & Landscaping	1,500	55,500	54,000

Public Works Fleet Maintenance

01-0906-5110	Salaries: Regular	159,000	177,000	18,000
01-0906-5140	FICA	12,000	13,000	1,000
01-0906-5514	Fluids & Lubricants	15,000	21,000	6,000
01-0906-5710	Liability Insurance	1,900	5,400	3,500

Public Works Animal Control

01-0908-5110	Salaries: Regular	81,000	105,000	24,000
01-0908-5240	Electric	7,000	12,000	5,000
01-0908-5626	Other Contracts	8,000	12,000	4,000

Non-Departmental

01-1101-7245	Transfer to Capital Projects Fund	1,400,000	2,900,000	1,500,000
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Increase in Expenditures for General Fund4,372,000**Sources of Funds to cover General Fund Expenditures**

Fund Balance for Paving	1,600,000
Excess Fund balance transfer	1,500,000
Increase in Revenues	<u>1,272,000</u>
Total sources of funds	<u>4,372,000</u>

04-0000-5763	Retirement of Note	0	35,000,000	35,000,000
04-0000-5765	Interest Expense	1,400,000	1,800,000	400,000
04-0000-7110	Bond Proceeds	0	40,000,000	40,000,000

Change in Debt Service Fund 4,600,000

SANITATION FUND

12-0907-5110	Salaries: Regular	223,000	234,000	11,000
12-0907-5112	Salaries: Overtime	6,000	9,000	3,000
12-0907-5512	Gasoline & Diesel	50,000	65,000	15,000

Increase in Expenditures for Sanitation Fund 29,000

SECTION 2. 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 3. 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 4. BE IT FURTHER ORDAINED this Ordinance is declared to be an emergency ordinance to take effect from and after its passage.

PASSED ON FIRST READING: _____

PASSED ON SECOND READING:

DATE OF PUBLIC HEARING: _____

STEVEN S. SHERLIN, Mayor

DEB WALLACE, City Manager

APPROVED AS TO FORM:

/s/ _____
CHRIS CALDWELL, City Attorney



HUMAN RESOURCES MEMORANDUM

TO: Deb Wallace, City Manager
FROM: Nina Edmonds, HR Director
DATE: March 7, 2024
RE: Paid Parental Leave/Holidays

Paid parental leave was determined to be one of the priorities that the employee benefits committee would like to provide for our full-time employees. Paid parental leave has been approved in several states and is an effective recruiting tool for new employees looking for long-term employment.

Eligibility for the leave would be based on the following criteria:

- Have been employed with the city for at least 12 months **and** have worked at least 1,250 hours during the 12 consecutive months immediately preceding the date the leave would begin. This leave would run concurrent with FMLA leave, and, once the paid leave is used, the employee would be required to use their accrued sick and vacation leave. Upon exhaustion of accrued sick and vacation leave, any remaining leave will be unpaid leave. Please refer to the Family and Medical Leave Policy for further guidance on the FMLA.
- Be a full-time, regular employee.

The request by the committee was for a maximum of four weeks of paid maternity leave and a maximum of two weeks of paid paternity leave, compensated at their regular, straight time pay. It is our recommendation that the council approve this request for paid parental leave, with the understanding that once the council approves the request, the policy will become effective on April 1, 2024.



The committee also asked that consideration be given to the addition of three holidays, June 19th, (Juneteenth), President’s Day, and Columbus Day. We are requesting that the council consider adding June 19, 2024 (Juneteenth) to the current fiscal year holiday calendar and each fiscal year after, and President’s Day and Columbus Day to the 2024-2025 fiscal year holiday calendar, and each year after. These additions will align with the current holidays offered by both federal and state entities and other municipalities, as well as school calendars for one of the holidays requested.



<https://www.tn.gov/about-tn/state-holidays.html>

Tennessee State Government Holiday Office Closures

2024 State Holidays

The following Tennessee State Government office closures have been approved for 2024:

- Monday, January 1 – **New Year's Day**
- Monday, January 15 – **Martin Luther King Jr. Day**
- Monday, February 19 – **President's Day**
- Friday, March 29 – **Good Friday**
- Monday, May 27 – **Memorial Day**
- Wednesday, June 19 – **Juneteenth**
- Thursday, July 4 – **Independence Day**
- Monday, September 2 – **Labor Day**
- Monday, November 11 – **Veterans' Day**
- Thursday, November 28, and Friday, November 29 – **Thanksgiving***
- Tuesday, December 24, and Wednesday, December 25 – **Christmas****
- Tuesday, December 31 – **New Year's Eve** (state offices will also be closed for New Year's Day on Wednesday, January 1, 2025)

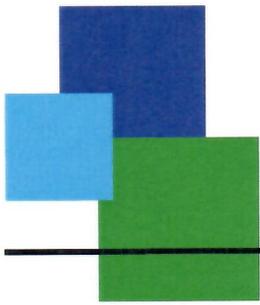
*Pursuant to Tennessee Code Annotated, Section 4-4-105(a)(3), the Governor has designated that the Columbus Day holiday shall be substituted for the Friday after Thanksgiving.

**The Governor has approved an additional day of state office closure in addition to the official state holiday.



USA Federal Holidays for Year 2024

Date	Day of Week	Holiday Name
January 1	Monday	New Year's Day
January 15	Monday	Birthday of Martin Luther King, Jr.
February 19	Monday	Washington's Birthday (aka Presidents Day)
May 27	Monday	Memorial Day
June 19	Wednesday	Juneteenth National Independence Day
July 4	Thursday	Independence Day
September 2	Monday	Labor Day
October 14	Monday	Columbus Day
November 11	Monday	Veterans Day
November 28	Thursday	Thanksgiving Day
December 25	Wednesday	Christmas Day



City of Athens

1st Quarter Building Report

(January - March 2024)

Community Development Department

Anthony Casteel - Director

Prepared by: Mary Scudder



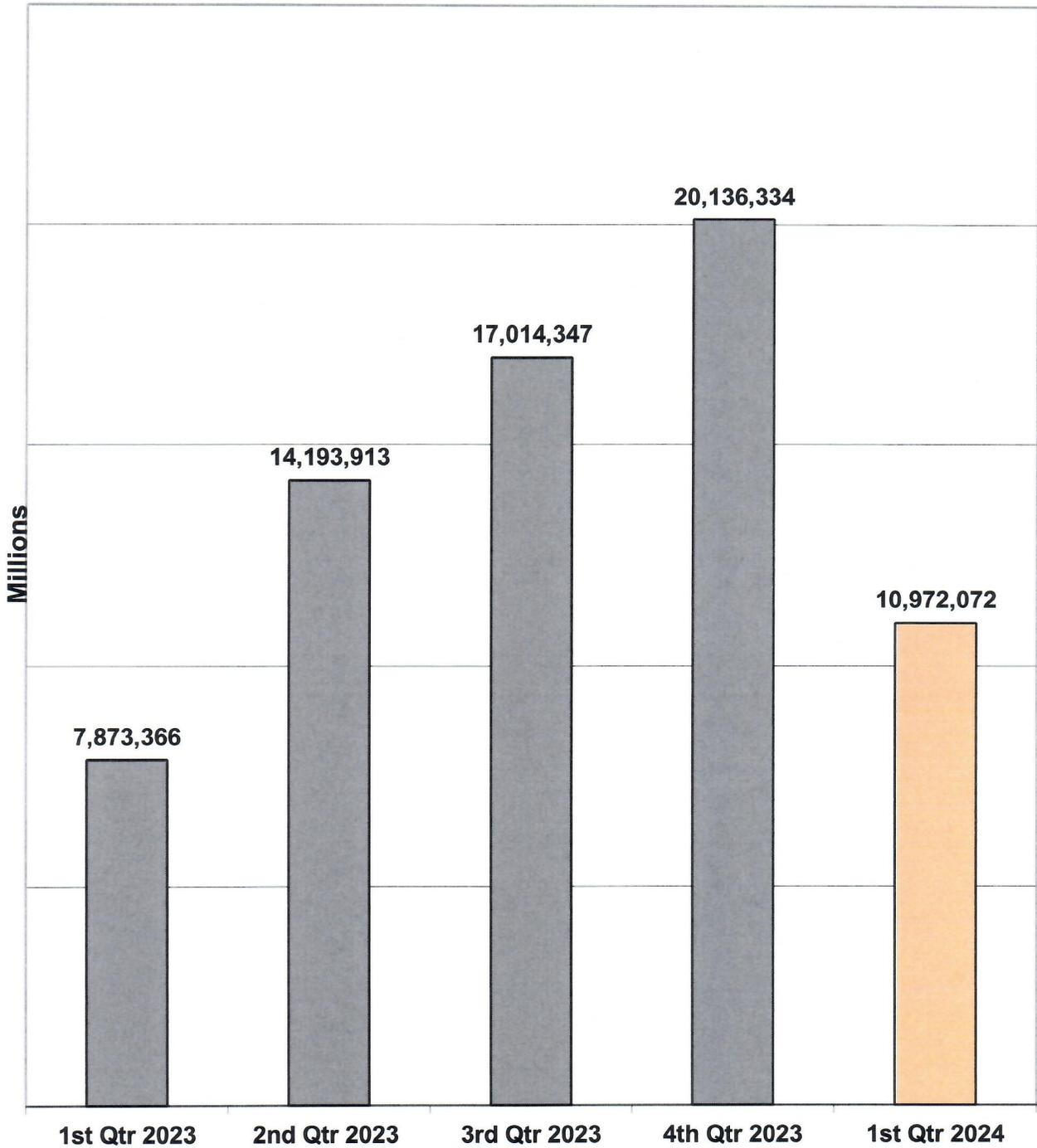
Community Development Department

**Total Construction
2014-2024**

Year	Permits	Total Construction
*2024	52	\$ 10,972,072.00
2023	688	\$ 59,217,960.00
2022	491	\$ 49,227,153.00
2021	292	\$ 41,678,733.00
2020	298	\$ 30,358,571.00
2019	338	\$ 10,223,215.00
2018	376	\$ 19,151,511.00
2017	376	\$ 30,402,534.00
2016	322	\$ 23,200,545.00
2015	337	\$ 43,154,683.00
2014	356	\$ 14,338,919.00
TOTAL		\$ 331,925,896.00

***Signifies Cumulative Quarterly Totals For Current Year
1st Quarter Total: \$10,972,072.00 Permit Totals: 52**

City of Athens
Community Development Department
1st Quarter Building Permit Report
January - March 2024



PROJECT CODE RECAP FOR PERMITS ISSUED: 1/01/2024 TO 3/31/2024

Description	# of Permits	Fees	Value
ADDITION COMMERCIAL	1	8,587.00	3,000,000
INDUSTRIAL ADDITION	1	4,660.00	2,000,000
DEMOLITION OF BUILDING	1	25.00	10
ELECTRIC	26	2,025.00	473,280
MECHANICAL	5	420.00	827,051
NEW COMMERCIAL	1	6,060.00	2,700,000
NEW RESIDENTIAL	6	4,495.00	1,174,500
PLUMBING	5	325.00	129,684
REMODEL/REPAIR COMMERCIAL	2	2,124.00	597,267
REMODEL/REPAIR RESIDENTIAL	1	195.00	35,000
SIGNS / BILLBOARDS	3	240.00	35,280
TOTALS	52	29156.00	10,972,072

CITY OF ATHENS, TENNESSEE
Narrative on Financial Analysis
March, 2024

This narrative will discuss various aspects of the financial data presented to the city council for the above-referenced month. July, and 2 or 3 subsequent months will be above the normal percentages, primarily on the expenditure side because of several factors, as discussed below.

General Fund

Overall, we collected about \$1,085,000 more through March this year, primarily because we received \$225,000 for the SRO grant, \$98,000 for FEMA grant, \$295,000 more in interest revenue, \$140,000 more in property tax and \$260,000 more in sales tax. As a percentage we collected .53% more than the budgeted revenues for last year.

PLEASE NOTE: On the financial spreadsheet that accompanies this report, at the top you will see General Fund revenues. I have only broken out major sources of revenue such as property taxes and sales taxes. The "total revenues" amount includes smaller items that I did not show in detail. A complete listing of all revenue accounts can be found on your computer-generated report titled "Statement of Actual and Estimated Revenues".

Expenditures are always going to show high in the early budget months, primarily due to the retirement contribution being paid in July and the fleet management transfer.

Another factor that makes the percentage spent look high is the fact that we set up annual purchase orders for known or recurring monthly expenses. For example, in the City Council division we pay for the monthly taping of council meetings. To avoid having to prepare a purchase order every month, we prepare one for the entire year and pay off of it monthly. This total PO is included in the "expended & encumbered" percentage.

Expenditures and encumbrances for this year are \$1,224,000 more than this time last year, showing 91.47% this year. The variance is due to the fund balance transfer to the capital projects fund not being made yet in the current year and the paving in the current year.

Sanitation

Revenues and expenditures are comparable to the prior year.

Please let me know if I can provide additional information.

CITY OF ATHENS, TENNESSEE
Financial Analysis for March, 2024
(Unaudited)

	Prior Year		Current Year	Increase (Decrease)		Variance from	12-Month
	3/31/2023	% Received	3/31/2024	From Prior Year	% Collected	Current Yr. to Prior Yr.	Variance (9/12=75%)
GENERAL FUND							
Property Taxes	6,465,631	99.47%	6,605,327	139,696	101.23%	1.76%	26.23%
AUB In-Lieu of Taxes	699,392	79.48%	670,064	(29,328)	76.58%	-2.90%	1.58%
Local Sales Taxes	6,432,795	82.47%	6,693,050	260,255	79.68%	-2.79%	4.68%
Wholesale Beer Taxes	389,810	73.55%	394,875	5,065	74.50%	0.95%	-0.50%
Wholesale Liquor Taxes	192,523	68.76%	206,144	13,621	73.62%	4.86%	-1.38%
Gross Receipt Taxes	144,768	32.83%	160,703	15,935	29.70%	-3.13%	-45.30%
State Sales Taxes	1,264,742	81.60%	1,302,889	38,147	81.43%	-0.17%	6.43%
Gas and Motor Fuel Taxes	272,901	77.69%	371,366	98,465	77.37%	-0.32%	2.37%
Court Fines/Costs	85,139	56.76%	58,166	(26,973)	52.88%	-3.88%	-22.12%
Interest Income	229,667	765.56%	524,992	295,325	175.00%	-590.56%	100.00%
Total Revenues/% of Budget	17,321,724	88.39%	18,406,376		88.92%	0.53%	13.92%
Increase (Decrease)		1,084,652					
Sales Tax							
	2023	2024	Difference				
February	5,777,309	6,033,573	256,264				
March	6,432,795	6,693,050	260,255				
SANITATION							
Revenues:							
Industrial/Commercial	322,222	76.72%	322,883	661	76.88%	0.16%	1.88%
Residential	416,271	77.09%	428,320	12,049	79.32%	2.23%	4.32%
Total Revenues	780,608		815,776	35,168			
Percent of total budget		80.48%			80.77%	0.29%	5.77%
	Prior Year 3/31/2023		Current Year 3/31/2024		Variance from	12-Month	
	Actual	% Expended & Encumbered	Actual	Outstanding PO's	% Expended & Encumbered	Current Yr. to Prior Yr.	Variance (9/12=75%)
GENERAL FUND							
City Manager's Office	291,017	81.65%	255,002	2,941	81.63%	-0.02%	6.63%
City Council	51,561	84.94%	54,190	1,900	88.47%	3.53%	13.47%
City Judge	9,689	74.53%	9,689		74.53%	0.00%	-0.47%
City Attorney	46,615	116.54%	30,607		76.52%	-40.02%	1.52%
Special Appropriations	216,550	58.26%	238,425		61.29%	3.03%	-13.71%
Athens City Schools	2,139,474	88.37%	2,225,275		91.92%	3.55%	16.92%
Athens Utilities Board	414,836	86.42%	394,868		74.50%	-11.92%	-0.50%
Total Administration	3,169,742	84.69%	3,208,056	4,841	85.17%	0.48%	10.17%
Finance	410,414	82.20%	431,138	3,883	83.10%	0.90%	8.10%
Personnel	151,760	65.61%	192,410	3,716	75.38%	9.77%	0.38%
Administration (Purchasing)	80,117	43.28%	101,258	1,408	78.01%	34.73%	3.01%
City Hall	160,857	85.65%	221,819	33,770	131.41%	45.76%	56.41%
Information Technology	280,287	87.34%	237,982	44,481	63.79%	-23.55%	-11.21%
Total Admin & Emer. Svcs.	521,261	75.13%	561,059	79,659	83.33%	8.20%	8.33%
Administration	139,187	74.51%	149,991	138	77.59%	3.08%	2.59%
Codes Enforcement	269,649	87.18%	255,958	3,261	78.62%	-8.56%	3.62%
Cemeteries	36,550	109.43%	27,078	9,500	84.67%	-24.76%	9.67%
Total Community Development	445,386	84.11%	433,027	12,899	78.73%	-5.38%	3.73%

CITY OF ATHENS, TENNESSEE
Financial Analysis for March, 2024
(Unaudited)

	Prior Year 3/31/2023		Current Year 3/31/2024			Variance from Current Yr. to Prior Yr.	12-Month Variance (9/12=75%)
	Actual	% Expended & Encumbered	Actual	Outstanding PO's	% Expended & Encumbered		
Administration (Police)	211,188	64.80%	335,046	3,499	105.89%	41.09%	30.89%
Patrol	1,730,897	70.74%	1,990,094	170,666	83.38%	12.64%	8.38%
Detectives	334,598	57.78%	640,088	29,838	109.90%	52.12%	34.90%
Total Police	2,276,683	67.92%	2,965,228	204,003	90.01%	22.09%	15.01%
Administration (Fire)	148,682	76.13%	164,407	4,480	82.10%	5.97%	7.10%
Prevention	90,005	77.52%	91,931	350	78.40%	0.88%	3.40%
Suppression	1,883,628	80.72%	2,078,715	19,924	85.46%	4.74%	10.46%
Total Fire	2,122,315	80.24%	2,335,053	24,754	84.91%	4.67%	9.91%
Administration (Parks & Rec)	155,184	60.27%	180,694	484	75.68%	15.41%	0.68%
Maintenance	540,535	72.20%	532,841	77,525	75.73%	3.53%	0.73%
Swimming Pools	31,830	68.90%	41,561	12,752	107.34%	38.44%	32.34%
Program Planning	229,690	72.43%	310,967	26,106	103.59%	31.16%	28.59%
Total Parks & Recreation	957,239	69.90%	1,066,063	116,867	83.22%	13.32%	8.22%
Administration (Public Works)	283,900	76.85%	318,002	22,984	80.45%	3.60%	5.45%
Traffic Control	115,759	49.47%	159,916	117,389	92.22%	42.75%	17.22%
Street Maintenance	403,498	40.19%	903,833	1,538,162	237.80%	197.61%	162.80%
Street Construction	386,642	64.86%	426,820	49,362	76.57%	11.71%	1.57%
Street Cleaning	779,773	80.22%	789,360	22,251	79.56%	-0.66%	4.56%
Fleet Maintenance	253,587	76.87%	269,577	23,435	83.19%	6.32%	8.19%
Animal Control	138,812	72.64%	170,019	1,701	80.17%	7.53%	5.17%
Total Public Works	2,361,971	63.90%	3,037,527	1,775,284	121.54%	57.64%	46.54%
Communications	234,345	74.80%	246,231		75.23%	0.43%	0.23%
Non-Departmental	5,059,214	93.26%	2,225,093	7,440	79.73%	-13.53%	4.73%
Total General Fund	17,710,330	78.72%	16,700,885	2,233,346	91.47%	12.75%	16.47%
Increase (Decrease)			1,223,901	18,934,231			
Sanitation:							
Expenditures:	740,043	76.32%	751,076	9,061	75.26%	-1.06%	0.26%

CITY OF ATHENS
 FINANCIAL REPORT
 CASH BALANCES AND INVESTMENT SHEET
 2023-2024

	JUL	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MAR
GENERAL	16,149,000	15,794,000	15,502,000	15,184,000	15,358,000	15,451,000	16,436,000	19,653,000	19,839,000
EMP MED BENEFIT	394,000	398,000	400,000	401,000	403,000	405,000	407,000	409,000	410,000
SCHOOL DEBT SER	3,476,000	1,236,000	1,432,000	1,627,000	1,840,000	944,000	948,000	726,000	5,723,000
CITY DEBT SER	45,000	45,000	45,000	447,000	294,000	374,000	375,000	376,000	378,000
CAP IMP	11,872,000	12,057,000	11,897,000	12,105,000	12,187,000	12,387,000	12,515,000	12,788,000	12,803,000
FLEET	8,283,000	8,428,000	8,487,000	8,278,000	8,269,000	8,280,000	8,154,000	7,963,000	8,021,000
SAN	1,481,000	1,359,000	1,375,000	1,512,000	1,545,000	1,565,000	1,577,000	1,613,000	1,620,000
DRUG	159,000	131,000	139,000	143,000	152,000	157,000	160,000	167,000	172,000
CONFERENCE	77,000	51,000	53,000	55,000	60,000	61,000	44,000	45,000	52,000
SCHOOL CONST	3,058,000	3,689,000	3,384,000	3,385,000	3,035,000	2,691,000	1,582,000	2,169,000	2,084,000
2021 GO BOND	4,779,000	4,254,000	4,170,000	3,553,000	3,232,000	2,991,000	2,649,000	2,391,000	2,388,000
HOTEL/MOTEL TAX	496,000	464,000	496,000	509,000	540,000	580,000	556,000	553,000	574,000
TOTAL CASH & INV	50,269,000	47,906,000	47,380,000	47,199,000	46,915,000	45,886,000	45,403,000	48,853,000	54,064,000



City of Athens, Tennessee

Monthly Rev and Exp Reports for Council

Account Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND							
Revenue							
<u>01-0000-4110</u>	CURRENT PROPERTY TAXES	6,300,000.00	6,300,000.00	611,484.00	6,454,266.00	154,266.00	102.45 %
<u>01-0000-4115</u>	PRIOR YEAR PROPERTY TAXES	100,000.00	100,000.00	6,434.00	60,431.33	-39,568.67	60.43 %
<u>01-0000-4120</u>	DELINQUENT PROPERTY TAXES C&	80,000.00	80,000.00	764.00	57,276.00	-22,724.00	71.60 %
<u>01-0000-4125</u>	PUBLIC UTILITIES	80,000.00	80,000.00	4,783.00	100,076.00	20,076.00	125.10 %
<u>01-0000-4130</u>	INTEREST & PENALTY PY	20,000.00	20,000.00	2,414.14	12,503.90	-7,496.10	62.52 %
<u>01-0000-4135</u>	INTEREST & PENALTY C&M	25,000.00	25,000.00	431.14	20,850.49	-4,149.51	83.40 %
<u>01-0000-4145</u>	AUB ELECTRIC	650,000.00	650,000.00	67,858.16	500,540.39	-149,459.61	77.01 %
<u>01-0000-4150</u>	AUB GAS	225,000.00	225,000.00	21,942.00	169,523.35	-55,476.65	75.34 %
<u>01-0000-4165</u>	LOCAL SALES TAX	8,400,000.00	8,400,000.00	659,477.40	6,693,049.58	-1,706,950.42	79.68 %
<u>01-0000-4170</u>	WHOLESALE BEER TAX	530,000.00	530,000.00	38,113.53	394,874.53	-135,125.47	74.50 %
<u>01-0000-4171</u>	WHOLESALE LIQUOR TAX	280,000.00	280,000.00	20,981.86	206,143.79	-73,856.21	73.62 %
<u>01-0000-4176</u>	BUSINESS LICENSE APPLICATION FE	1,000.00	1,000.00	240.00	1,140.00	140.00	114.00 %
<u>01-0000-4177</u>	BUSINESS TAX-ST CLERK FEE	40,000.00	40,000.00	2,047.90	15,683.42	-24,316.58	39.21 %
<u>01-0000-4178</u>	BUSINESS TAX-ST COLLECTED	500,000.00	500,000.00	17,656.69	143,879.32	-356,120.68	28.78 %
<u>01-0000-4205</u>	CABLE TV FRANCHISE TAX-COMCAS	160,000.00	160,000.00	0.00	70,149.25	-89,850.75	43.84 %
<u>01-0000-4210</u>	CABLE TV FRANCHISE TAX-AT&T	8,000.00	8,000.00	0.00	3,575.98	-4,424.02	44.70 %
<u>01-0000-4310</u>	TAXI/WRECKER/SOLICITORS	1,000.00	1,000.00	0.00	290.00	-710.00	29.00 %
<u>01-0000-4315</u>	BEER PERMITS	12,000.00	12,000.00	500.00	11,026.33	-973.67	91.89 %
<u>01-0000-4320</u>	ANIMAL CONTROL	1,000.00	1,000.00	70.00	1,082.05	82.05	108.21 %
<u>01-0000-4325</u>	BUILDING LICENSES & PERMITS	50,000.00	50,000.00	18,292.00	127,623.00	77,623.00	255.25 %
<u>01-0000-4410</u>	TVA PAYMENTS IN LIEU OF TAX	150,000.00	150,000.00	0.00	86,372.46	-63,627.54	57.58 %
<u>01-0000-4412</u>	TVA IMPACT PYMTS	45,000.00	45,000.00	0.00	48,622.32	3,622.32	108.05 %
<u>01-0000-4415</u>	HOUSING AUTHORITY IN LIEU OF T	60,000.00	60,000.00	84,833.84	84,833.84	24,833.84	141.39 %
<u>01-0000-4420</u>	STATE LAW/FIRE GRANTS	43,000.00	43,000.00	0.00	18,400.00	-24,600.00	42.79 %
<u>01-0000-4425</u>	STATE SALES TAX	1,600,000.00	1,600,000.00	128,342.40	1,302,888.98	-297,111.02	81.43 %
<u>01-0000-4430</u>	STATE INCOME TAX	0.00	0.00	0.00	623.21	623.21	0.00 %
<u>01-0000-4435</u>	STATE BEER TAX	6,000.00	6,000.00	0.00	3,392.67	-2,607.33	56.54 %
<u>01-0000-4440</u>	STATE MIXED DRINK TAX	80,000.00	80,000.00	6,508.85	69,644.43	-10,355.57	87.06 %
<u>01-0000-4445</u>	STATE GAS INSPECTION TAX	26,000.00	26,000.00	2,150.13	19,351.27	-6,648.73	74.43 %
<u>01-0000-4450</u>	STATE EXCISE TAX	40,000.00	40,000.00	89,462.55	89,462.55	49,462.55	223.66 %
<u>01-0000-4455</u>	STATE SPORTSBETTING TAX	15,000.00	15,000.00	0.00	18,722.13	3,722.13	124.81 %
<u>01-0000-4460</u>	REIMB OTHER GOVERNMENTS	80,000.00	80,000.00	0.00	32,879.84	-47,120.16	41.10 %
<u>01-0000-4465</u>	STATE GAS & MOTOR FUEL TAX	480,000.00	480,000.00	35,590.36	371,365.95	-108,634.05	77.37 %
<u>01-0000-4467</u>	STATE TRASPORATION MODERNIZ	0.00	0.00	367.21	367.21	367.21	0.00 %
<u>01-0000-4475</u>	REIMB:HIGHWAY MAINTENANCE	20,000.00	20,000.00	2,737.20	22,448.10	2,448.10	112.24 %
<u>01-0000-4520</u>	GRANT FUNDS	0.00	0.00	0.00	97,954.03	97,954.03	0.00 %
<u>01-0000-4530</u>	GRANTS - POLICE DEPT.	0.00	0.00	0.00	247,610.58	247,610.58	0.00 %
<u>01-0000-4620</u>	ACCIDENT REPORT CHARGES	0.00	0.00	65.05	431.82	431.82	0.00 %
<u>01-0000-4625</u>	REPAIR DAMAGES AUB	25,000.00	25,000.00	0.00	15,819.54	-9,180.46	63.28 %
<u>01-0000-4630</u>	CEMETERY LOTS	1,000.00	1,000.00	80.00	3,015.00	2,015.00	301.50 %
<u>01-0000-4635</u>	CEDAR GROVE EXPANSION	5,000.00	5,000.00	1,020.00	6,900.00	1,900.00	138.00 %
<u>01-0000-4665</u>	POOLS INGLESIDE	10,000.00	10,000.00	120.00	5,309.75	-4,690.25	53.10 %
<u>01-0000-4675</u>	RECREATION CONCESSIONS	30,000.00	30,000.00	165.50	14,923.55	-15,076.45	49.75 %
<u>01-0000-4685</u>	ADULT SPORTS ACTIVITIES	0.00	0.00	0.00	4,403.00	4,403.00	0.00 %
<u>01-0000-4690</u>	GENERAL CLASSES	40,000.00	40,000.00	0.00	42,985.88	2,985.88	107.46 %
<u>01-0000-4695</u>	SPECIAL TICKET SALES	30,000.00	30,000.00	0.00	0.00	-30,000.00	0.00 %
<u>01-0000-4700</u>	YOUTH SPORTS ACTIVITIES	15,000.00	15,000.00	13,373.45	43,383.93	28,383.93	289.23 %
<u>01-0000-4705</u>	LEASE/RENTAL BALLFIELDS	3,000.00	3,000.00	80.00	2,031.24	-968.76	67.71 %
<u>01-0000-4710</u>	LEASE/RENTAL PICNIC SHEL	3,000.00	3,000.00	1,852.50	6,272.50	3,272.50	209.08 %
<u>01-0000-4740</u>	FOUNDATION REVENUE	0.00	0.00	526.27	6,343.08	6,343.08	0.00 %

Monthly Rev and Exp Reports for Council

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-0000-4810</u>	CITY COURT FINES & COSTS	110,000.00	110,000.00	5,959.37	58,166.20	-51,833.80	52.88 %
<u>01-0000-4910</u>	INTEREST INCOME	300,000.00	300,000.00	59,763.88	524,991.84	224,991.84	175.00 %
<u>01-0000-4920</u>	SALE OF CITY PROPERTY	0.00	0.00	0.00	20.00	20.00	0.00 %
<u>01-0000-4925</u>	INSURANCE RECOVERIES	0.00	0.00	250.00	82,227.44	82,227.44	0.00 %
<u>01-0000-4930</u>	DISCOUNTS EARNED	0.00	0.00	53.45	639.65	639.65	0.00 %
<u>01-0000-4935</u>	THIRD PARTY CONTRIBUTIONS	0.00	0.00	0.00	11,404.20	11,404.20	0.00 %
<u>01-0000-4940</u>	THIRD PARTY CONTRIBUTIONS-ANI	0.00	0.00	0.00	15.00	15.00	0.00 %
<u>01-0000-4999</u>	MISCELLANEOUS INCOME	20,000.00	20,000.00	1,229.50	18,168.33	-1,831.67	90.84 %
	Revenue Total:	20,700,000.00	20,700,000.00	1,908,021.33	18,406,376.23	-2,293,623.77	88.92%
	Fund: 01 - GENERAL FUND Total:	20,700,000.00	20,700,000.00	1,908,021.33	18,406,376.23	-2,293,623.77	88.92%
	Report Total:	20,700,000.00	20,700,000.00	1,908,021.33	18,406,376.23	-2,293,623.77	88.92%



City of Athens, Tennessee

Monthly Rev and Exp Reports for Council Group Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Division	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND							
Department: 01 - Administration							
0101 - City Manager's Office	316,000.00	316,000.00	28,854.02	255,002.16	2,941.30	58,056.54	81.63%
0102 - City Council	63,400.00	63,400.00	4,123.30	54,189.94	1,900.00	7,310.06	88.47%
0103 - City Judge	13,000.00	13,000.00	1,076.50	9,688.50	0.00	3,311.50	74.53%
0104 - City Attorney	40,000.00	40,000.00	4,275.00	30,607.50	0.00	9,392.50	76.52%
0105 - Special Appropriations	389,000.00	389,000.00	16,000.00	238,425.00	0.00	150,575.00	61.29%
0106 - Athens City Schools	2,421,000.00	2,421,000.00	219,083.40	2,225,274.84	0.00	195,725.16	91.92%
0107 - Athens Utilities Board	530,000.00	530,000.00	43,930.17	394,868.31	0.00	135,131.69	74.50%
Department: 01 - Administration Total:	3,772,400.00	3,772,400.00	317,342.39	3,208,056.25	4,841.30	559,502.45	85.17%
Department: 02 - Finance							
0201 - Finance	523,500.00	523,500.00	53,076.55	431,138.18	3,882.77	88,479.05	83.10%
Department: 02 - Finance Total:	523,500.00	523,500.00	53,076.55	431,138.18	3,882.77	88,479.05	83.10%
Department: 03 - Human Resources							
0301 - Human Resources	260,200.00	260,200.00	22,438.17	192,409.84	3,716.24	64,073.92	75.38%
Department: 03 - Human Resources Total:	260,200.00	260,200.00	22,438.17	192,409.84	3,716.24	64,073.92	75.38%
Department: 04 - Administrative Services							
0401 - Administration	131,600.00	131,600.00	15,648.91	101,258.24	1,408.10	28,933.66	78.01%
0402 - City Hall	194,500.00	194,500.00	24,589.15	221,818.88	33,769.46	-61,088.34	131.41%
0403 - Information Technology	442,800.00	442,800.00	12,621.15	237,981.79	44,481.16	160,337.05	63.79%
Department: 04 - Administrative Services Total:	768,900.00	768,900.00	52,859.21	561,058.91	79,658.72	128,182.37	83.33%
Department: 05 - Community Development							
0501 - Administration	193,500.00	193,500.00	20,172.82	149,991.61	138.08	43,370.31	77.59%
0502 - Codes Enforcement	329,700.00	329,700.00	30,543.49	255,957.85	3,260.60	70,481.55	78.62%
0503 - Cemeteries	43,200.00	43,200.00	6,000.00	27,077.72	9,500.00	6,622.28	84.67%
Department: 05 - Community Development Total:	566,400.00	566,400.00	56,716.31	433,027.18	12,898.68	120,474.14	78.73%
Department: 06 - Police							
0601 - Administration	319,700.00	319,700.00	27,519.40	335,046.05	3,498.97	-18,845.02	105.89%
0602 - Patrol	2,591,500.00	2,591,500.00	233,940.19	1,990,093.91	170,666.48	430,739.61	83.38%
0603 - Special Services	609,600.00	609,600.00	79,561.32	640,088.11	29,837.91	-60,326.02	109.90%
Department: 06 - Police Total:	3,520,800.00	3,520,800.00	341,020.91	2,965,228.07	204,003.36	351,568.57	90.01%
Department: 07 - Fire							
0701 - Administration	205,700.00	205,700.00	21,241.17	164,406.71	4,480.00	36,813.29	82.10%
0702 - Prevention	117,700.00	117,700.00	10,155.39	91,930.98	350.18	25,418.84	78.40%

Monthly Rev and Exp Reports for Council

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Division	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
0703 - Suppression	2,455,700.00	2,455,700.00	235,392.95	2,078,715.06	19,933.80	357,061.14	85.46%
Department: 07 - Fire Total:	2,779,100.00	2,779,100.00	266,789.51	2,335,052.75	24,753.98	419,293.27	84.91%
Department: 08 - Parks and Recreation							
0801 - Administration	239,400.00	239,400.00	21,332.00	180,693.58	483.67	58,222.75	75.68%
0802 - Maintenance	806,000.00	806,000.00	53,950.54	532,840.58	77,524.89	195,634.53	75.73%
0803 - Swimming Pools	50,600.00	50,600.00	9,748.55	41,561.57	12,752.12	-3,713.69	107.34%
0804 - Program Planning	325,400.00	325,400.00	76,140.65	310,966.86	26,106.36	-11,673.22	103.59%
Department: 08 - Parks and Recreation Total:	1,421,400.00	1,421,400.00	161,171.74	1,066,062.59	116,867.04	238,470.37	83.22%
Department: 09 - Public Works							
0901 - Administration	424,000.00	424,000.00	37,877.78	318,001.94	22,983.43	83,014.63	80.42%
0902 - Traffic Control	300,700.00	300,700.00	13,858.25	159,915.77	117,389.45	23,394.78	92.22%
0903 - Street Maintenance	1,026,900.00	1,026,900.00	34,357.61	903,833.06	1,538,162.43	-1,415,095.49	237.80%
0904 - Street Construction	621,900.00	621,900.00	42,078.83	426,819.99	49,361.74	145,718.27	76.57%
0905 - Street Cleaning	1,020,100.00	1,020,100.00	75,892.62	789,360.23	22,251.21	208,488.56	79.56%
0906 - Fleet Maintenance	352,200.00	352,200.00	31,887.02	269,576.66	23,435.41	59,187.93	83.19%
0908 - Animal Control	214,200.00	214,200.00	32,823.64	170,019.12	1,700.78	42,480.10	80.17%
Department: 09 - Public Works Total:	3,960,000.00	3,960,000.00	268,775.75	3,037,526.77	1,775,284.45	-852,811.22	121.54%
Department: 10 - Communications/Dispatch							
1004 - Communications/Dispatch	327,300.00	327,300.00	0.00	246,231.24	0.00	81,068.76	75.23%
Department: 10 - Communications/Dispatch Total:	327,300.00	327,300.00	0.00	246,231.24	0.00	81,068.76	75.23%
Department: 11 - Transfers							
1101 - Non-Departmental	2,800,000.00	2,800,000.00	179,978.11	2,225,092.70	7,440.31	567,466.99	79.73%
Department: 11 - Transfers Total:	2,800,000.00	2,800,000.00	179,978.11	2,225,092.70	7,440.31	567,466.99	79.73%
Fund: 01 - GENERAL FUND Total:	20,700,000.00	20,700,000.00	1,720,168.65	16,700,884.48	2,233,346.85	1,765,768.67	91.47%
Report Total:	20,700,000.00	20,700,000.00	1,720,168.65	16,700,884.48	2,233,346.85	1,765,768.67	91.47%



City of Athens, Tennessee

Monthly Rev and Exp Reports for Council Account Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 12 - SANITATION							
Revenue							
<u>12-0000-4648</u>	REFUSE PENALTY	4,000.00	4,000.00	316.98	3,762.82	-237.18	94.07 %
<u>12-0000-4650</u>	IND/COMMERCIAL REFUSE CHARG	420,000.00	420,000.00	29,701.00	322,883.20	-97,116.80	76.88 %
<u>12-0000-4658</u>	REFUSE COLLECTION CHARGES	540,000.00	540,000.00	43,485.77	428,319.90	-111,680.10	79.32 %
<u>12-0000-4750</u>	RECYCLING CENTER	3,000.00	3,000.00	0.00	4,794.32	1,794.32	159.81 %
<u>12-0000-4910</u>	INTEREST INCOME	40,000.00	40,000.00	6,630.53	55,803.41	15,803.41	139.51 %
<u>12-0000-4930</u>	DISCOUNTS EARNED	0.00	0.00	4.11	50.61	50.61	0.00 %
<u>12-0000-4999</u>	MISCELLANEOUS INCOME	3,000.00	3,000.00	0.00	161.77	-2,838.23	5.39 %
	Revenue Total:	1,010,000.00	1,010,000.00	80,138.39	815,776.03	-194,223.97	80.77%
	Fund: 12 - SANITATION Total:	1,010,000.00	1,010,000.00	80,138.39	815,776.03	-194,223.97	80.77%
	Report Total:	1,010,000.00	1,010,000.00	80,138.39	815,776.03	-194,223.97	80.77%



City of Athens, Tennessee

Monthly Rev and Exp Reports for Council Group Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Division

Fund: 12 - SANITATION

Department: 09 - Public Works

0907 - Sanitation

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
	1,010,000.00	1,010,000.00	73,875.03	751,076.41	9,060.81	249,862.78	75.26%
Department: 09 - Public Works Total:	1,010,000.00	1,010,000.00	73,875.03	751,076.41	9,060.81	249,862.78	75.26%
Fund: 12 - SANITATION Total:	1,010,000.00	1,010,000.00	73,875.03	751,076.41	9,060.81	249,862.78	75.26%
Report Total:	1,010,000.00	1,010,000.00	73,875.03	751,076.41	9,060.81	249,862.78	75.26%

City of Athens Fire Dept

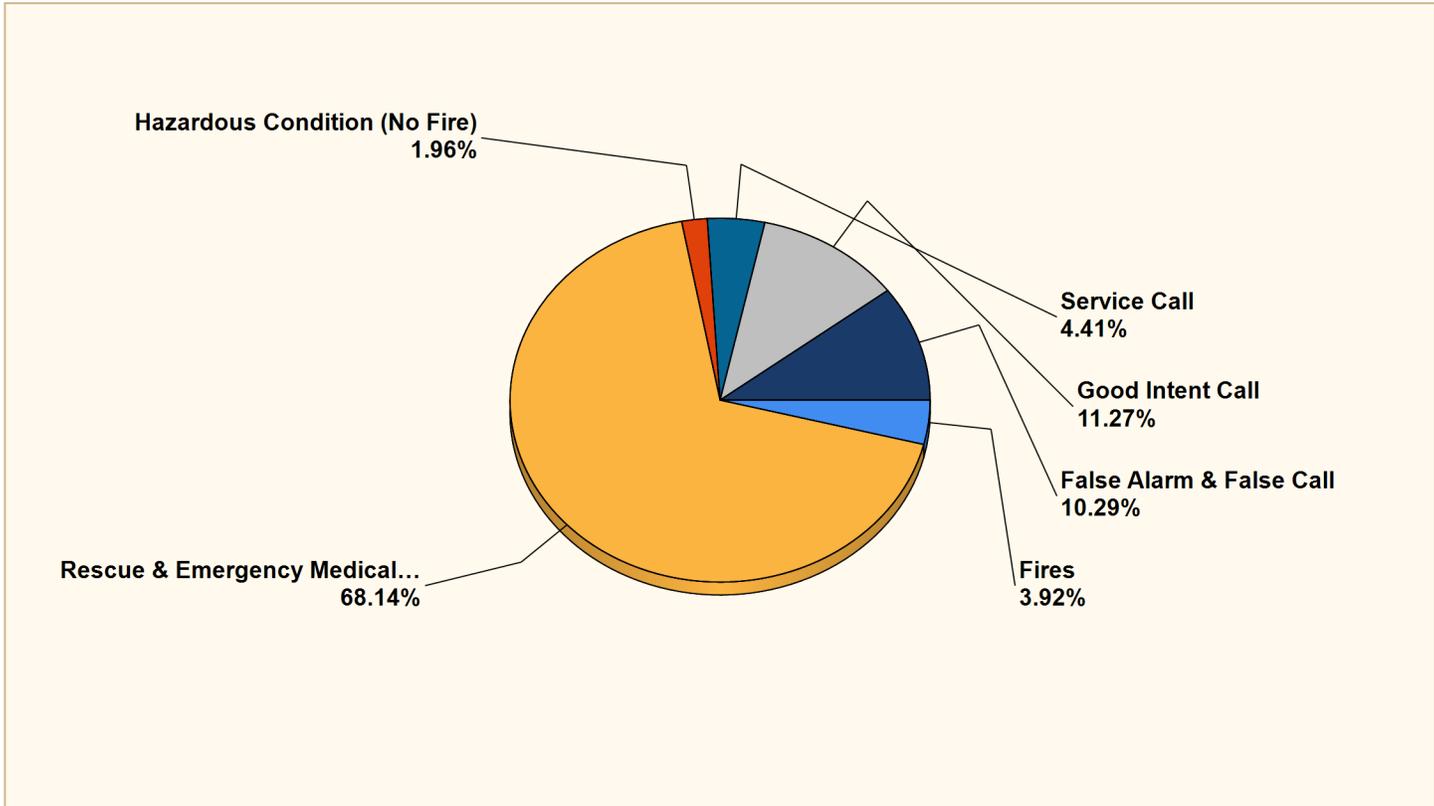
Athens, TN

This report was generated on 4/9/2024 11:27:39 AM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 03/01/2024 | End Date: 03/31/2024



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	8	3.92%
Rescue & Emergency Medical Service	139	68.14%
Hazardous Condition (No Fire)	4	1.96%
Service Call	9	4.41%
Good Intent Call	23	11.27%
False Alarm & False Call	21	10.29%
TOTAL	204	100%

- 1261 Employee training hours
- 1 CPR class - 10 students
- 2 State inspections
- Hazmat training
- 1 passed AEMT certification - Grueber
- 6 attended Truck Ops class in Dalton, GA
- 1 passed EMR - Cook
- Leadership McMinn Interactive Show
- Bright Beginnings - Touch-A-Truck
- Life Maze - McMinn County High School
- 1 job shadow

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
111 - Building fire	1	0.49%
122 - Fire in motor home, camper, recreational vehicle	1	0.49%
131 - Passenger vehicle fire	1	0.49%
132 - Road freight or transport vehicle fire	1	0.49%
140 - Natural vegetation fire, other	2	0.98%
142 - Brush or brush-and-grass mixture fire	1	0.49%
154 - Dumpster or other outside trash receptacle fire	1	0.49%
311 - Medical assist, assist EMS crew	125	61.27%
320 - Emergency medical service, other	1	0.49%
321 - EMS call, excluding vehicle accident with injury	3	1.47%
322 - Motor vehicle accident with injuries	7	3.43%
323 - Motor vehicle/pedestrian accident (MV Ped)	1	0.49%
324 - Motor vehicle accident with no injuries.	1	0.49%
353 - Removal of victim(s) from stalled elevator	1	0.49%
412 - Gas leak (natural gas or LPG)	2	0.98%
413 - Oil or other combustible liquid spill	1	0.49%
462 - Aircraft standby	1	0.49%
500 - Service Call, other	1	0.49%
550 - Public service assistance, other	2	0.98%
551 - Assist police or other governmental agency	3	1.47%
553 - Public service	1	0.49%
561 - Unauthorized burning	2	0.98%
611 - Dispatched & cancelled en route	12	5.88%
622 - No incident found on arrival at dispatch address	3	1.47%
651 - Smoke scare, odor of smoke	5	2.45%
652 - Steam, vapor, fog or dust thought to be smoke	1	0.49%
653 - Smoke from barbecue, tar kettle	1	0.49%
671 - HazMat release investigation w/no HazMat	1	0.49%
700 - False alarm or false call, other	1	0.49%
733 - Smoke detector activation due to malfunction	1	0.49%
744 - Detector activation, no fire - unintentional	18	8.82%
745 - Alarm system activation, no fire - unintentional	1	0.49%
TOTAL INCIDENTS:	204	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



City of Athens Fire Dept

Athens, TN

This report was generated on 4/9/2024 11:40:41 AM



Property Values versus Loss and Save per Incident for Date Range

Start Date: 03/01/2024 | End Date: 03/31/2024

INCIDENT #	PRE-INCIDENT VALUE	LOSSES	SAVED
2024-393	\$13,500.00	\$13,500.00	\$0.00
2024-476	\$6,000.00	\$300.00	\$5,700.00
2024-488	\$35,000.00	\$20,000.00	\$15,000.00
2024-507	\$14,500.00	\$14,500.00	\$0.00
2024-543	\$8,500.00	\$8,500.00	\$0.00
Totals:	\$77,500.00	\$56,800.00	\$20,700.00

Both the PRE-INCIDENT VALUE and LOSSES columns are the summation of the respective Property and Contents fields as recorded on the Basic Info 5 screen of an incident. Only REVIEWED incidents included. EMS incidents excluded.



City of Athens Fire Dept

Athens, TN

This report was generated on 4/9/2024 11:41:41 AM



Losses for Date Range

Start Date: 03/01/2024 | End Date: 03/31/2024

TOTAL INCIDENTS	TOTAL PROPERTY LOSS	TOTAL CONTENT LOSS	TOTAL LOSSES	AVERAGE LOSS
5	\$43,800.00	\$13,000.00	\$56,800.00	\$11,360.00

INCIDENT NUMBER	DATE	Incident Type	PROPERTY LOSS	CONTENT LOSS	TOTAL	% of Total
2024-393	03/01/2024	122 - Fire in motor home, camper, recreational vehicle	\$13,500.00	\$0.00	\$13,500.00	23.77%
2024-476	03/14/2024	142 - Brush or brush-and-grass mixture fire	\$300.00	\$0.00	\$300.00	0.53%
2024-488	03/16/2024	132 - Road freight or transport vehicle fire	\$20,000.00	\$0.00	\$20,000.00	35.21%
2024-507	03/18/2024	111 - Building fire	\$2,000.00	\$12,500.00	\$14,500.00	25.53%
2024-543	03/23/2024	131 - Passenger vehicle fire	\$8,000.00	\$500.00	\$8,500.00	14.96%

Only REVIEWED incidents included



City of Athens Fire Dept

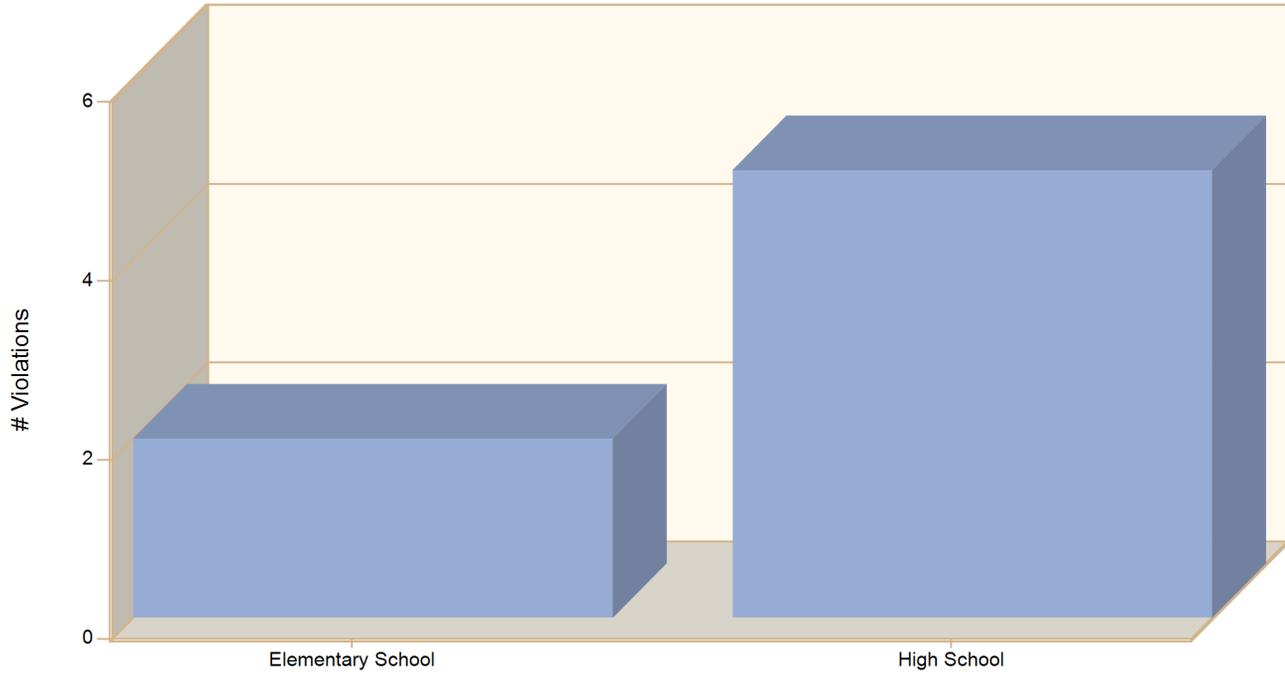
Athens, TN

This report was generated on 4/9/2024 11:42:12 AM



Count of Violations per Occupancy Type for Inspection Date Range

Inspection Observations: FAIL | Start Date: 03/01/2024 | End Date: 03/31/2024



OCCUPANCY TYPE	# VIOLATIONS
Elementary School	2
High School	5
Total of Violations:	7

Total number of violations for LOCKED inspections that took place for the DATE RANGE provided for each Occupancy Type.



City of Athens Fire Dept

Athens, TN

This report was generated on 4/9/2024 11:42:43 AM



Completed Inspections per Inspection Type for Date Range

Occupancy Status: All | Start Date: 03/01/2024 | End Date: 03/31/2024

ID	OCCUPANCY	ADDRESS	DATE	INSPECTOR	RESULT	NOTES
Inspection Type: Alarm System Test						
243	Athens City Primary School	316 McMinn AVE Athens, TN 37303	03/27/2024	Roach, Josh	Passed	
596	McMinn County Alternative School	1775 Overland DR Athens, TN 37303	03/27/2024	Evans, Robert Tyler	Passed	
66	Athens City Middle School	200 Keith LN Athens, TN 37303	03/27/2024	Evans, Robert Tyler	Passed	
607	McMinn County High School	2215 S Congress PKY Athens, TN 37303	03/27/2024	Roach, Josh	Passed	
602	McMinn County Career Technical School	2103 S Congress PKY Athens, TN 37303	03/27/2024	Roach, Josh	Passed	

Total # Inspections for Alarm System Test: 5

Inspection Type: Annual						
263	Covenant Pediatrics	421 Old Riceville RD Athens, TN 37303	03/05/2024	Martin, Dustin R	Passed	
607	McMinn County High School	2215 S Congress PKY Athens, TN 37303	03/06/2024	Schultz, Timothy R	Passed	The State Fire Marshal conducted their annual state inspection with the assistance of the Athens Fire Department. TN Fire Marshals office is the Authority having jurisdiction. And their inspection report findings is shared with local jurisdictions.
380	Christ's Legacy Academy	625 Matlock AVE Athens, TN 37303	03/27/2024	Roach, Josh	Passed	

Total # Inspections for Annual: 3

TOTAL # INSPECTIONS: 8

Includes LOCKED inspections for both archived and unarchived occupancy records.



City of Athens Fire Dept

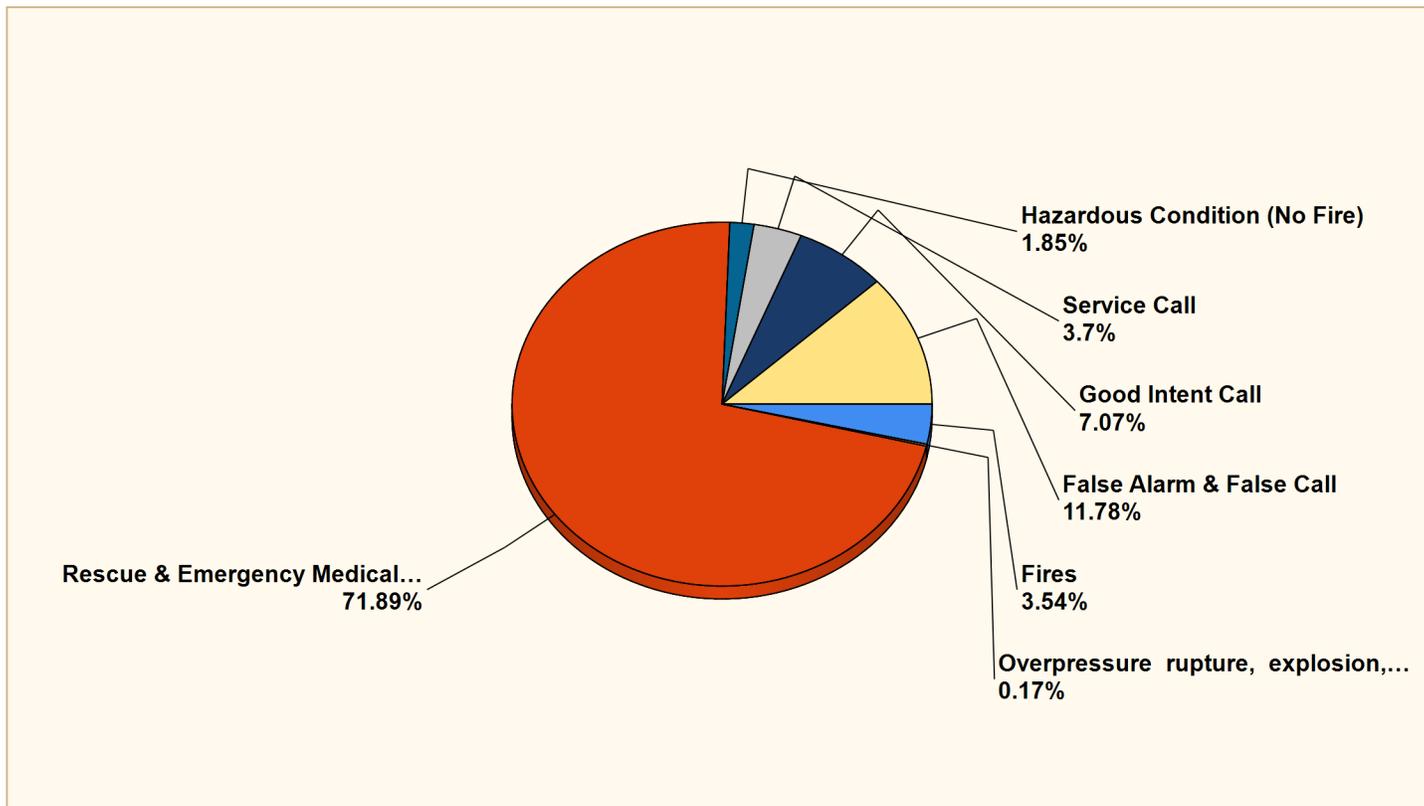
Athens, TN

This report was generated on 4/9/2024 11:43:14 AM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 01/01/2024 | End Date: 03/31/2024



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	21	3.54%
Overpressure rupture, explosion, overheating - no fire	1	0.17%
Rescue & Emergency Medical Service	427	71.89%
Hazardous Condition (No Fire)	11	1.85%
Service Call	22	3.7%
Good Intent Call	42	7.07%
False Alarm & False Call	70	11.78%
TOTAL	594	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
100 - Fire, other	1	0.17%
111 - Building fire	3	0.51%
118 - Trash or rubbish fire, contained	1	0.17%
122 - Fire in motor home, camper, recreational vehicle	1	0.17%
131 - Passenger vehicle fire	3	0.51%
132 - Road freight or transport vehicle fire	1	0.17%
140 - Natural vegetation fire, other	2	0.34%
141 - Forest, woods or wildland fire	1	0.17%
142 - Brush or brush-and-grass mixture fire	4	0.67%
151 - Outside rubbish, trash or waste fire	3	0.51%
154 - Dumpster or other outside trash receptacle fire	1	0.17%
251 - Excessive heat, scorch burns with no ignition	1	0.17%
311 - Medical assist, assist EMS crew	384	64.65%
320 - Emergency medical service, other	1	0.17%
321 - EMS call, excluding vehicle accident with injury	4	0.67%
322 - Motor vehicle accident with injuries	28	4.71%
323 - Motor vehicle/pedestrian accident (MV Ped)	1	0.17%
324 - Motor vehicle accident with no injuries.	8	1.35%
353 - Removal of victim(s) from stalled elevator	1	0.17%
410 - Combustible/flammable gas/liquid condition, other	2	0.34%
412 - Gas leak (natural gas or LPG)	3	0.51%
413 - Oil or other combustible liquid spill	2	0.34%
444 - Power line down	1	0.17%
445 - Arcing, shorted electrical equipment	1	0.17%
461 - Building or structure weakened or collapsed	1	0.17%
462 - Aircraft standby	1	0.17%
500 - Service Call, other	2	0.34%
510 - Person in distress, other	1	0.17%
531 - Smoke or odor removal	1	0.17%
542 - Animal rescue	1	0.17%
550 - Public service assistance, other	3	0.51%
551 - Assist police or other governmental agency	7	1.18%
553 - Public service	2	0.34%
561 - Unauthorized burning	4	0.67%
571 - Cover assignment, standby, moveup	1	0.17%
600 - Good intent call, other	2	0.34%
611 - Dispatched & cancelled en route	21	3.54%
622 - No incident found on arrival at dispatch address	5	0.84%
651 - Smoke scare, odor of smoke	11	1.85%
652 - Steam, vapor, fog or dust thought to be smoke	1	0.17%
653 - Smoke from barbecue, tar kettle	1	0.17%
671 - HazMat release investigation w/no HazMat	1	0.17%
700 - False alarm or false call, other	3	0.51%
733 - Smoke detector activation due to malfunction	1	0.17%
736 - CO detector activation due to malfunction	1	0.17%
741 - Sprinkler activation, no fire - unintentional	1	0.17%
744 - Detector activation, no fire - unintentional	62	10.44%
745 - Alarm system activation, no fire - unintentional	2	0.34%
TOTAL INCIDENTS:	594	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



City of Athens Fire Dept

Athens, TN

This report was generated on 4/9/2024 11:43:44 AM



Property Values versus Loss and Save per Incident for Date Range

Start Date: 01/01/2024 | End Date: 03/31/2024

INCIDENT #	PRE-INCIDENT VALUE	LOSSES	SAVED
2024-4	\$3,000.00	\$1,000.00	\$2,000.00
2024-26	\$16,434,300.00	\$15,000.00	\$16,419,300.00
2024-234	\$8,000.00	\$1,500.00	\$6,500.00
2024-299	\$315,000.00	\$315,000.00	\$0.00
2024-326	\$250,000.00	\$6,000.00	\$244,000.00
2024-388	\$20,300,000.00	\$2,500.00	\$20,297,500.00
2024-393	\$13,500.00	\$13,500.00	\$0.00
2024-476	\$6,000.00	\$300.00	\$5,700.00
2024-488	\$35,000.00	\$20,000.00	\$15,000.00
2024-507	\$14,500.00	\$14,500.00	\$0.00
2024-543	\$8,500.00	\$8,500.00	\$0.00
Totals:	\$37,387,800.00	\$397,800.00	\$36,990,000.00

Both the PRE-INCIDENT VALUE and LOSSES columns are the summation of the respective Property and Contents fields as recorded on the Basic Info 5 screen of an incident. Only REVIEWED incidents included. EMS incidents excluded.



City of Athens Fire Dept

Athens, TN

This report was generated on 4/9/2024 11:44:40 AM



Incident Detail for Aid Given and Received for Incident Type Range for Date Range

Incident Type Range: 100 - 911 | StartDate: 03/01/2024 | EndDate: 03/31/2024

INCIDENT DATE	INCIDENT #	ADDRESS	INCIDENT TYPE	SHIFT
AID TYPE: Automatic aid received				
03/16/2024	2024-488	52mm N Interstate 75	132 - Road freight or transport vehicle fire	ST2 - Athens Fire Station 2

Percentage of Total Incidents: 0.49%

AID TYPE: Mutual aid received				
03/14/2024	2024-476	1001 S WHITE ST	142 - Brush or brush-and-grass mixture fire	ST1 - Athens Fire Station 1

Percentage of Total Incidents: 0.49%

Displays all incidents with aid given or received, and excludes incidents with neither. Percentages calculated from total number of incidents for parameters provided. Only REVIEWED incidents included.





Police Department Report to City Manager

March	▼	2024	▼
-------	---	------	---

	This Month	This Year	Last Year to Date
Homicide	0	0	0
Sex Offense	0	2	3
Robbery	0	1	0
Assault	16	41	41
Burglary	7	24	16
Theft	39	118	123
MV Theft	8	17	22

Moving Violations	191	429	398
Citations	31	116	146
Warnings	83	233	248
Drugs	37	79	124
Arrests	116	342	422
Total Calls for Service	1407	4029	4237



Police Department Report to City Manager

March	▼	2024	▼
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	This Month	This Year	Last Year to Date
Vehicle Accidents	30	103	122
Pedestrian	0	0	0
Private Property	28	57	70
Total	58	160	192
Injuries	6	26	32
Fatalities	0	0	0

Authorized Sworn Positions	36
Current Sworn Positions Filled	30
Police Department Vacancies	6

Prepared:

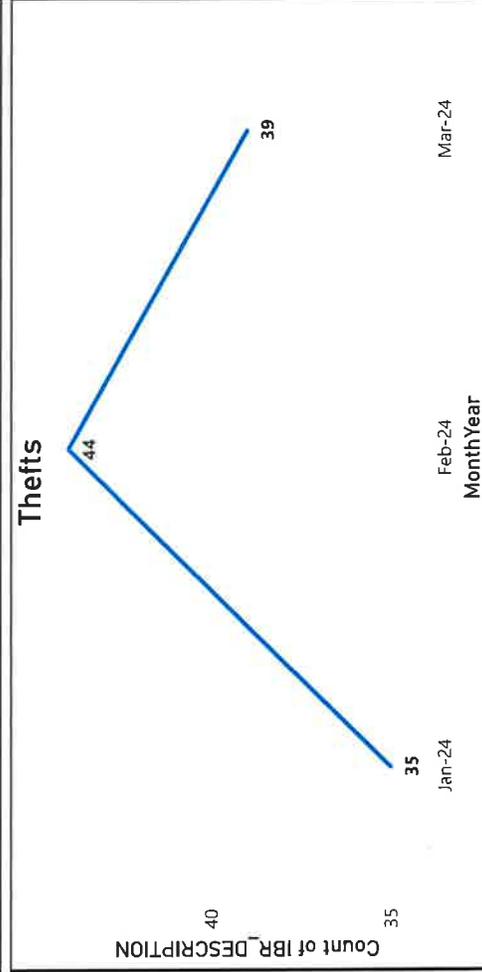
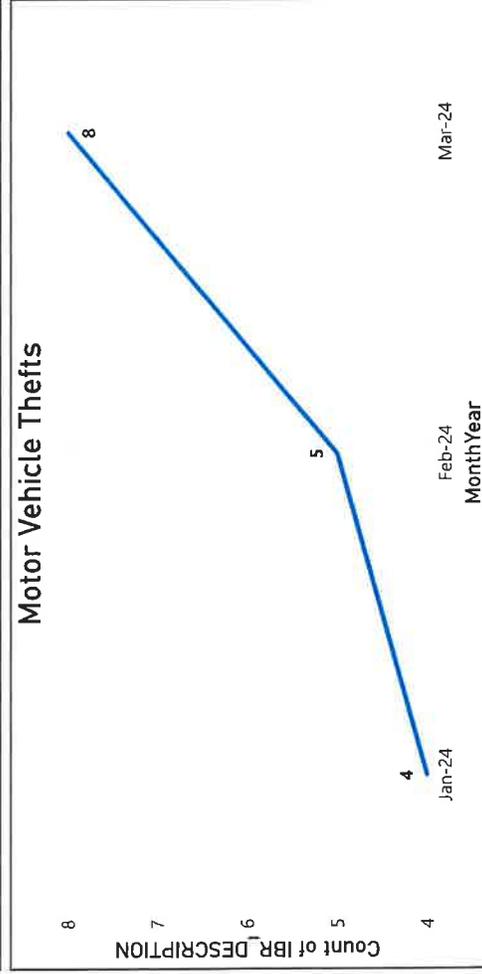
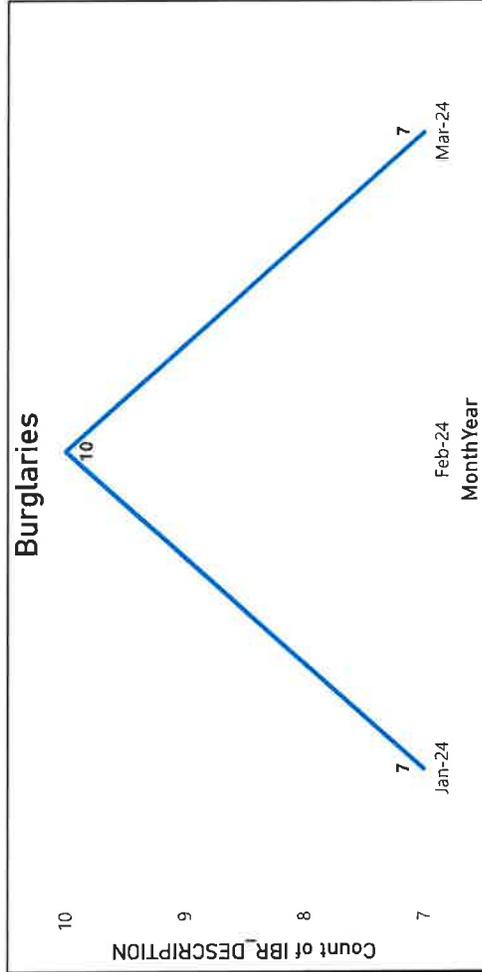
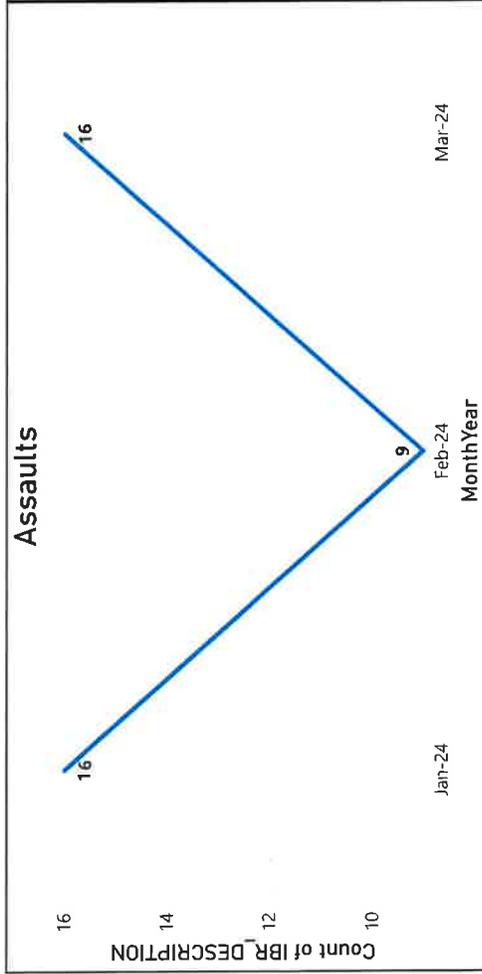
Jason B. Garren

Deputy Chief

Submitted:

Fred K. Schultz

Chief of Police



Date

3/1/2024

3/31/2024

>

MEASUREMENT

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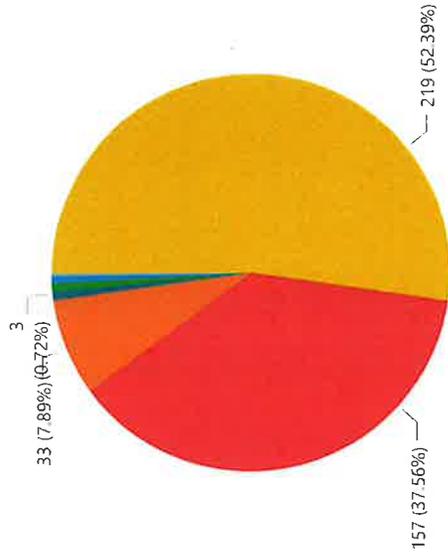
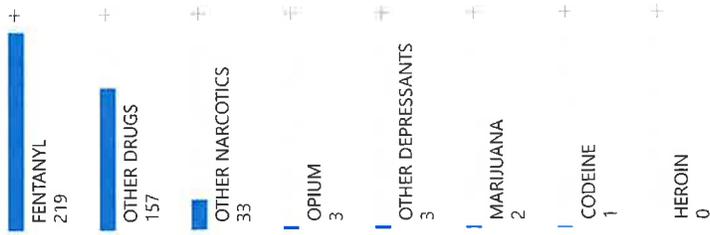
DOSAGE UNITS

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DRUG_QUANTITY by DRUG_TYPE

DRUG_TYPE



- FENTANYL
- OTHER DRUGS
- OTHER NARCOTICS
- OPIUM
- OTHER DEPRESSANTS
- MARIJUANA
- CODEINE
- HEROIN

Date

3/1/2024 3/31/2024



MEASUREMENT

GRAMS

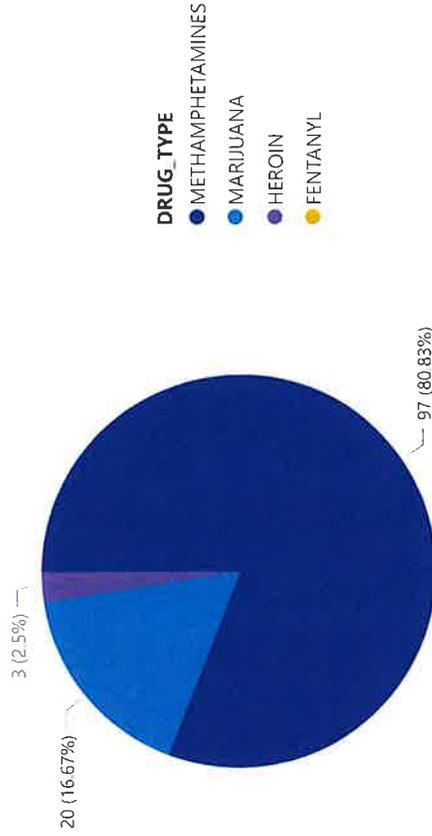
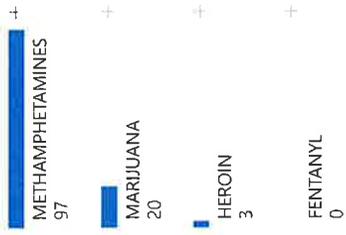


DRUG_QUANTITY by DRUG_TYPE

DRUG_TYPE



DRUG_QUANTITY
120



Monthly Overtime Report for Patrol Division March 2024

Late Shift: 39.50 hours

(reports, late arrests, late calls, early shift calls, raids, assignments)

Manpower: 68.00 hours

(fill in for sick leave, vacations, training)

Court: 10.00 hours

General Sessions: 00.00

City: 1.00

Criminal: 00.00

Civil: 00.00

Juvenile: 00.00

Grand Jury: 9.00

Training: 109.00 hours

Special Assignments: 122.00 hours

Meeting: 30.50

THSO: 5.00

K9 Maintenance: 15.5

Saturation Patrols: 71.00

Total hours for the month: 348.50 hours

Total expenditure for patrol overtime for the month: \$9,854.10

Total budgeted for patrol overtime for the month: \$6,250.00



Athens Police Department

USE OF FORCE VS. EVENT COMPARISON (RESULT FOR YEAR 2024)

USE OF FORCE VS. EVENT COMPARISON SUMMARY BY MONTH

Event vs. Arrests vs. Use of Force Comparison



2024 Events vs. Use Of Force

Total Events: 4056
Use of Force Incidents: 9 | **0.22%**

2024 Arrests vs. Use Of Force

Total Arrests: 343
Use of Force Incidents: 9 | **2.62%**

MONTHS	TOTAL EVENTS	USE OF FORCE	%
January	1290	3	0.23%
February	1359	4	0.29%
March	1407	2	0.14%
April	0	0	0.00%
May	0	0	0.00%
June	0	0	0.00%
July	0	0	0.00%
August	0	0	0.00%
September	0	0	0.00%
October	0	0	0.00%
November	0	0	0.00%
December	0	0	0.00%

MONTHS	TOTAL ARRESTS	USE OF FORCE	%
January	98	3	3.06%
February	129	4	3.10%
March	116	2	1.72%
April	0	0	0.00%
May	0	0	0.00%
June	0	0	0.00%
July	0	0	0.00%
August	0	0	0.00%
September	0	0	0.00%
October	0	0	0.00%
November	0	0	0.00%
December	0	0	0.00%

DISPOSITION COUNT

03/01/2024 to 03/31/2024

<u>Disp. Code Id</u>	<u>Disp. Code Name</u>	
(9)	Dismissed	<u>11</u>
(10)	Dismissed after Drv Safety Course	<u>1</u>
(11)	Dismissed upon payment of cost w/time to pay	<u>6</u>
(4)	Guilty - Trial by Judge	<u>1</u>
(19)	Paid in Full	<u>66</u>
(21)	Plea Guilty/ as charged	<u>13</u>
(25)	Plea Not Guilty, set for trail	<u>3</u>
Total Dispositions:		<u>101</u>