



**FY 2026-27  
ANNUAL BUDGET**

# FY 2026-27

# ANNUAL BUDGET

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## CITY COUNCIL

Larry Eaton, Mayor  
Jordan Curtis, Vice-Mayor  
John Duggan, Councilmember  
Perry McCowan, Councilmember  
Steven Sherlin, Councilmember

## LEADERSHIP TEAM

Randall Dowling, City Manager  
Chris Caldwell, City Attorney  
Mitchell Bryant, City Judge

Michael Keith, Finance Director  
Nina Edmonds, Human Resources Director  
Steven Croft, Information Technology Director  
Anthony Casteel, Community Development Director

Ben Burchfield, Public Works Director  
Matt Siniard, Parks & Recreation Director  
Brandon Ainsworth, Fire Chief  
Fred Schultz, Police Chief

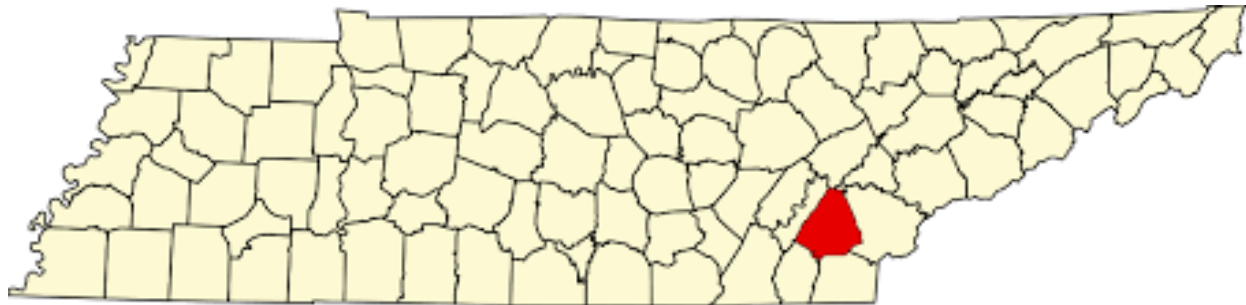
Bridget Roberts, Executive Assistant  
Simon Rhodes, Communications Coordinator  
Kevin Helms, Capital Projects Manager

# ATHENS CITY COUNCIL

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*From left to right, John Duggan, Jordan Curtis, Larry Eaton, Steven Sherlin, and Perry McCowan*



*Athens is conveniently located on the busy I-75 corridor midway between Knoxville and Chattanooga.*

*Athens is home to the award winning 6.6-mile-long Eureka Trail, Mayfield Dairy tours, Tennessee Wesleyan University, 165-acre Regional Park, historic downtown and a certified Main Street Community, major industrial manufacturers, robust healthcare facilities, and annual events including MooFest (June), Sounds of Summer, and Pumpkin Town (October). As a gateway to the Great Smoky Mountains National Park, Athens is also a regional economic hub.*

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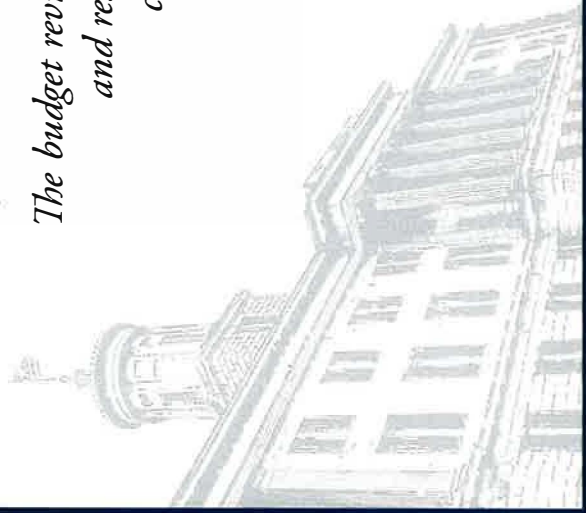
This certificate is proudly presented to

# CITY OF ATHENS

on this day, October 1, 2025, in recognition of its timely adoption of a balanced budget for fiscal year beginning July 1, 2025.

*The budget review was completed by the Office of the Comptroller of the Treasury and resulted in a standard approval indicating the government's commitment to operate with a sound financial plan.*

**JASON E. MUMPOWER**  
*Comptroller of the Treasury*



# FY 2025-26 ACCOMPLISHMENTS

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- Conducted the annual strategic summit, facilitated by the Southeast Tennessee Development District (SETD), to establish goals for the upcoming fiscal year. Those goals are listed in the Budget Overview section.
- Modernized and updated the city's website.
- Modernized and updated the city's IT infrastructure.
- Replaced City Hall's and Fire Station #2's HVAC systems.
- Completed the design and bid out Fire Station #3.
- Began a program to address the city's dilapidated/unfit residential structures in accordance with City Code 13-302 (*Dilapidated and Unfit Structures and Areas*). Addressed about 33 residential structures.
- Installed additional security cameras in the city parks, namely Ingleside Park, Heritage Park, and Regional Park.
- Replaced the tennis/pickleball court lighting fixtures at Ingleside Park.
- Installed artificial turf on the five in-fields at Regional Park to enhance the city's sports tourism initiative for economic development purposes.
- Renovated Heritage Park including the baseball field, walking trail, and playground using a state Local Park and Recreation Fund grant and city funds.
- Replaced the main gate at Regional Park for enhanced security.
- Continued to improve Market Park by completing a master plan and implementing Phase I consisting of electrical upgrades.
- Installed Revolutionary War, WW1, and WW2 memorials at Veterans Park.
- Installed new park benches along Cook Drive, Veterans Park, and Ingleside Park.
- Purchased replacement vehicles including five vehicles/equipment for the Police Department, one vehicle for the Parks & Recreation Department, and two vehicles for the Public Works Department.
- Acquired a new 360-degree crime scene scanner for the Police Department.
- Resurfaced nine city streets using state STBG-L funds and city funds, connected View Street, and repaired N. Jackson Street.

# FY 2025-26 ACCOMPLISHMENTS

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- Updated/modernized traffic signals along Decatur Pike.
- Continued the design of Green Street improvements including sidewalks, pedestrian crossings, and traffic signals using a federal multimodal action grant and city funding.
- Began street improvements at the intersection of Rocky Mount/W. Madison/Old Riceville Road.
- Continued the storm water project funded by federal ARP funds.
- Completed the installation and implementation of the Sanitation Fund's garbage truck routing software for enhanced efficiency and accountability.
- Acquired replacement garbage totes, lids, and dumpsters for the Sanitation Fund.
- Collected about 4,800 tons of residential waste, 5,200 tons of commercial/industrial waste, and 750 tons of brush and junk.
- Began schematic designs for the downtown area.
- Demolished the North City School facility.
- Began Mt. Verd Industrial Park improvements using ARC grant, city, and county funding.
- Awarded a \$300,000 grant from the Tennessee Department of Economic and Community Development for façade improvements and safety/stability improvements for the downtown area.
- Sold the 1.08 acre "Parker Property" located on Decatur Pike.
- Strengthened the city's relationship with its Sister City of Isahaya, Japan by visiting Isahaya and its city leaders. In addition, the city's Sister City Committee conducted various cultural events throughout the year including a sushi-making class, bento box class, Japanese festival dance, and a tea ceremony.
- Updated the city's purchasing policies and procedures.
- Increased the number of liquor stores the city can have from two stores to three.
- Amended the city's code to allow craft beer restaurants (brewpubs) to attract more commercial interest.
- Issued approximately 35 single-family home building permits.
- Developed a city branding logo and use program.

# CITY HISTORY

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Athens has a storied history to tell with many intriguing elements including Indians, railroads, the infamous Trail of Tears, a private college, divided family loyalties resulting from the Civil War, a major ice cream manufacturer, and a battle of local government corruption that received national attention.

## Early Years

During the very early years, the Cherokee Indian tribe was living in present day Athens and McMinn County. Nearby were the Overhill Cherokee villages of Great Tellico to the north and Great Hiwassee to the south. During February 1819, a group of Cherokee Indians, led by Major John Walker, a Cherokee Indian Chief, met with U.S. Secretary of War, John C. Calhoun, and signed the Calhoun Treaty. This negotiated land cession treaty, known as the “Hiwassee Purchase,” sold the Cherokee land between the Hiwassee River, Little Tennessee River, and the Big Tennessee River lying west of Starr Mountain and the foothills of the Great Smoky Mountains, including future McMinn County, to the United States resulting in a vast amount of land ripe for settlement.

The Tennessee legislature was in session in Murfreesboro during November 1819 and was discussing the recent acquisition of the “Hiwassee Purchase.” During this time, the legislature decided that two new counties needed to be created to provide services to the new settlers that will be arriving. During that November, two counties were drawn out from the existing Roane County. The county to the north was named Monroe County in honor of former President James Monroe and the county to the south was named McMinn County in honor of the current governor of Tennessee, Joseph McMinn. The Tennessee legislature formally approved the creation of McMinn County on November 18, 1819. The home of Major John Walker, a Cherokee Indian Chief that assisted in negotiating the Calhoun Treaty, was designated as the place for county government in the present-day town of Calhoun, which was named after John C. Calhoun by Walker. Over time, Polk, Meigs, and Bradley counties were born out of McMinn County.

The town of Athens was created in 1822 on land obtained from William Lowry and Joseph Calloway and consisted of 35 acres bordering on the Eastnalle Creek, a source of waterpower to operate various mills that were located along the waterway. Athens received its official name on August 23, 1822 by the Tennessee legislature. The name of Athens may have been selected by a local commissioner, Elijah Hurst, based on a description of the ancient city in Greece which he had read about. During 1823, the county seat was moved from its original location in Calhoun to Athens to make the seat of local government more accessible to the majority of county citizens.

The railroad was a prominent feature in the growth of Athens. The Hiwassee Railroad received its charter in the mid-1830s to construct a railroad between Knoxville, Tennessee and Dalton, Georgia. Construction began in 1837, was delayed due to financial and legal problems, resumed construction under the name of East Tennessee and Georgia Railroad, and was completed during 1851.

In 1836, U.S. General John E. Wool arrived in Athens to assist in coordinating the voluntary removal of the Cherokee Indians which become a forced removal in 1838 and known as the Trail of Tears.

# CITY HISTORY

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## **Pre-Civil War / Civil War**

In 1857, a college, known as East Tennessee Wesleyan College, was established in Athens by the Holston Conference of the Methodist Episcopal Church. The college was forced to suspend operations during the Civil War in 1863 but reopened in 1867 under a new name, East Tennessee Wesleyan University governed by the northern branch of the Methodist Church. Over time, the college has operated under several different names including Grant Memorial University named for President Grant after his death, Athens School of the University of Chattanooga, and since 1925, Tennessee Wesleyan College and then Tennessee Wesleyan University in 2016. Today, TWU has a 44-acre campus located in downtown Athens offering over 80 undergraduate and seven graduate degree programs with over 1,100 students.

During the Civil War (1861-1865), McMinn County and Athens were divided as to loyalties resulting in hostilities between family members and friends which lasted for many years. In 1861, McMinn County voted against secession by a narrow 1,144 – 904 margin. Even though no major Civil War battles were fought in the area, Athens was occupied by both Union and Confederate forces. The county sent troops to both the Union army and the Confederate army. General William Tecumseh Sherman was briefly headquartered in Athens at the Bridges Hotel, now the Robert E. Lee Hotel, while preparing his “March to the Sea.”

## **Post-Civil War**

After the Civil War, the railroad brought business and industry to the Athens area including textile mills, flour mills, timber mills, dairy farms, and later furniture and appliance factories. In 1870, T.B. Mayfield Sr. started a small family dairy farm raising and selling Jersey cows. Later in 1910, T.B. Mayfield, Jr. continued the family business and started selling milk to local residents. In 1922, Mayfield’s opened a new production facility capable of pasteurizing milk, in 1923 opened the Mayfield Creamery, and in 1950 expanded their operation. Over the years, Mayfield Dairy becomes a major industry in Athens and the Southeast U.S. During the 1920s, many other businesses and industries expanded resulting in diversification of the local economy.

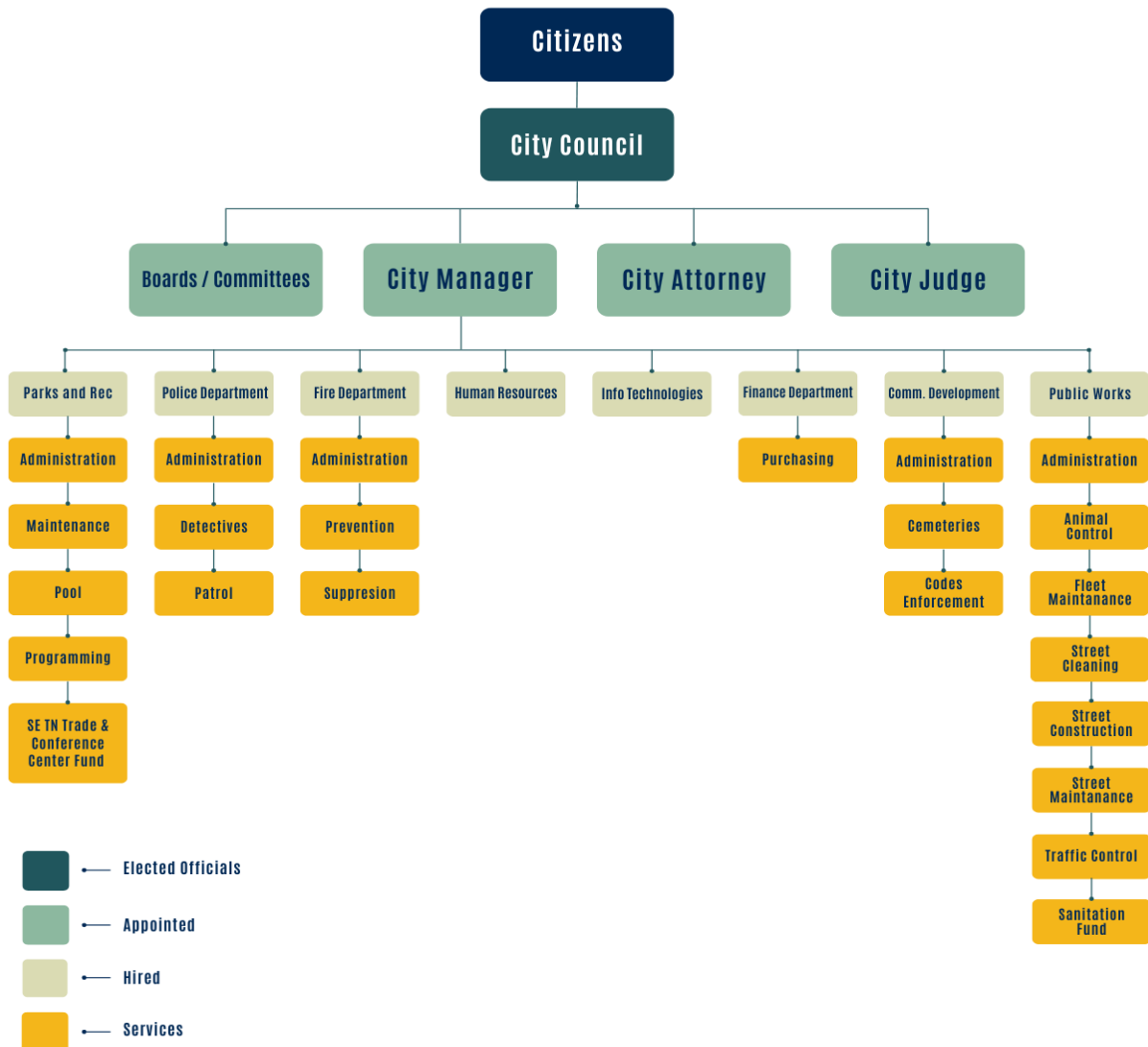
## **Modern Times**

After WWII in 1946, several McMinn County WWII veterans ran for local office in hopes of removing an entrenched county government deemed corrupt. On August 1, 1946, local officials locked themselves in the county jail with ballot boxes. Suspecting foul play, the veterans armed themselves in revolt, exchanged gunfire, and the local officials surrendered, many with injuries but no casualties. The ballots were counted and the veterans’ ticket was elected, ending the brief Battle of Athens that received national attention.

On September 24, 1985, President Ronald Reagan made a memorable visit to Athens to give a speech about tax reform on the courthouse steps. That speech was later commemorated in a mural in the downtown area.

Today, Athens is a thriving community of 15,000 people within 16 square miles, located on the busy I-75 corridor midway between Chattanooga and Knoxville, and operating under a council-manager form of government as provided under Chapter 455 of the Private Acts of 1953. The city offers comprehensive public services, hosts many industrial companies including Denso (auto parts), Heil Trailers, and Mayfield Dairy along with significant medical facilities including Starr Regional Medical Center and a four-year university, Tennessee Wesleyan. The city enjoys a vibrant downtown area with many annual festivals, a low cost of living, and high levels of citizen engagement making Athens, “*The Friendly City.*”

# CITY ORGANIZATION



## Boards / Committees

- Athens Board of Adjustment and Appeals
- Athens Housing Authority
- Athens Regional Planning Commission
- Athens Utilities Board
- Board of Zoning Appeals
- Council Advisory Committee
- Historical Preservation Commission
- Library Board
- Recreation Advisory Board
- Sister Cities Committee

## Outside Agencies

- Athens City Schools
- American Legion Flag Program
- Athens Area Council for the Arts (The Arts Center)
- E. G. Fisher Library
- Main Street Athens
- McMinn Economic Development Authority
- McMinn Emergency Communications
- McMinn Juvenile Services
- McMinn Living Heritage Museum
- McMinn Rescue Squad
- McMinn Senior Activity Center
- Sister Cities Program
- Tri-County Center

# FY 2026-27 BUDGET CALENDAR

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February 20, 2026	City Council conducts a Strategic Summit to outline specific goals for the upcoming fiscal year and long-range goals for the next five years.
February 23, 2026	Budget packages distributed to city departments and outside agencies.
March 13, 2026	All budget information is submitted to the Finance Director with copy to City Manager.
March 16-27, 2026	Finance Director compiles all budget requests and other budget information.
March 30-April 2, 2026	City Manager and Finance Director meet with department heads to review and discuss their budget requests.
April 6-29, 2026	City Manager and Finance Director prepare the proposed budget.
April 29, 2026	Newspaper advertisement notifying the public of the date and time of the Budget Work Session to review the proposed budget.
April 29, 2026	Proposed budget is submitted to the City Council.
May 7, 2026	Review of the proposed budget during the Budget Work Session.
May 11, 2026	Further review of the proposed budget during the May Work Session.
May 19, 2026	Further review of the proposed budget and first reading of the budget ordinance during the May Regular Session.
May 27, 2026	Newspaper advertisement notifying the public of the date and time of the state required budget public hearing and budget ordinance in accordance with TCA 6-56-206 and City Charter Article XVII.
June 8, 2026	Further review of the proposed budget during the June Work Session.
June 16, 2026	State required budget public hearing, second reading of the budget ordinance, and budget ordinance adoption during the June Regular Session.
July 1, 2026	FY 2026-27 budget in effect until June 30, 2027.

# FY 2026-27 BUDGET OVERVIEW

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Presented herewith in accordance with the City Charter, Article XVII, *Budget Appropriations*, and TCA 6-56-201 *et. seq.*, *Municipal Budget Law of 1982*, is the FY 2026-27 proposed annual budget. This budget represents the proposed plan for providing needed public services for the upcoming fiscal year that begins July 1, 2026 and ends June 30, 2027. This proposed budget contains the collective input from all city department heads, elected officials, and outside agencies.

The budget overview that follows touches on several topics including the current local economic climate when this budget was prepared, the outcome of the 2026 Strategic Summit, an overview of all Funds/departments and their budget priorities that are being proposed for the upcoming fiscal year, interfund transfers, long term debt schedules, a host of relevant statistical information to show historical economic trends, an explanation of how the approved budget can be amended during the fiscal year to meet changing governmental needs, and a predicted outlook for FY 2027-28.

## **Current Local Economic Climate**

The FY 2026-27 proposed budget was prepared during rather unstable economic times with high home mortgage rates in the range of 6-7%, skilled labor shortages, less federal financial assistance, excessive consumer prices especially fuel and grocery prices, an increasing inflation rate, increased national and global unrest with wars in the Middle East, but with stable and low unemployment rates.

On the local level, the city's economic indicators of population, single-family home building permits, local sales tax collections, real property values, and unassigned General Fund fund balance amounts have been increasing while the city's property tax collections, property tax rate, and unemployment rate have been stable. The national rate of inflation has been increasing recently making the cost of products and services more expensive. These local and national economic indicators were considered when preparing this proposed budget. Below are more specific statistics.

- The city's population increased from 13,458 in 2010 to 15,050 in 2024, an increase of 11.8%. From 2020 to 2024, the population increased from 14,077 to 15,050, an increase of 6.9%.
- The city's single-family home building permits have been declining from the previous fiscal years from 142 permits issued during FY 2022-23, 25 permits issued during FY 2023-24, and 23 permits issued during FY 2024-25. However, FY 2025-26 is experiencing an increase in home building due to DR Horton and other builders. This upward trend is anticipated to continue.
- City property tax collections have been stable for the previous few years from \$6,143,655 during FY 2020-21, \$6,605,855 during FY 2021-22, \$6,360,714 during FY 2022-23, \$6,503,055 during FY 2023-24, and \$6,500,452 during FY 2024-25, an increase of 5.8% over the previous five fiscal years.
- Local sales tax collections have been increasing for the previous few years from \$7,427,784 during FY 2020-21, \$7,844,750 during FY 2021-22, \$8,714,638 during FY 2022-23, \$8,968,364 during FY 2023-24, and \$9,102,748 during FY 2024-25, an increase of 22.5% over the previous five fiscal years.
- Real property values have been increasing for the previous few years from \$357,939,265 during FY 2020-21, \$360,211,030 during FY 2021-22, \$502,534,155 during FY 2022-23, \$510,866,050 during FY 2023-24, and \$513,785,280 during FY 2024-25, an increase of 43.5% over the previous five fiscal years.

# FY 2026-27 BUDGET OVERVIEW

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## Current Local Economic Climate

- The city's unassigned General Fund fund balance has been increasing for the previous few years from \$17,507,197 for FYE 2021, \$18,416,143 for FYE 2022, \$19,147,282 for FYE 2023, but dropped to \$18,854,640 for FYE 2024, and increased again to \$19,221,791 for FYE 2025. The current General Fund fund balance represents 80.47% of General Fund annual expenses including transfers out.
- The city's property tax rate has been declining from 1.3476 during 2022 to 1.0078 during 2023, 2024, and 2025.
- The local unemployment rate is 3.6% as compared to the state rate of 3.5% and the national rate of 4.3%.
- The national rate of inflation has been declining for several years from 8.5% during July 2022, 3.2% during July 2023, 2.9% during July 2024, 2.7% during July 2025 but increasing to 3.3% during March 2026.

## Outcome of the 2026 Strategic Summit

The 2026 Strategic Summit was held on February 20, 2026 at the McMinn Higher Education Center and facilitated by the Southeast Tennessee Development District (SETD) to discuss and outline the general goals for the upcoming fiscal year. The priorities that emerged from the daylong session are listed below and have been incorporated in the proposed budget.

- Complete Fire Station #3.
- Replace Fire Department service truck.
- Replace internal computer wiring at City Hall.
- Replace end-of-life network switches and end-user hardware.
- Add/replace security cameras at the parks and at rear of Public Works facility.
- Replace municipal court software.
- Upgrade point of sale concession equipment at Regional Park.
- Extend Eureka Trail to Prof Powers Park and improve trail head.
- Replace vehicles for the Police Department.
- Complete Green Street improvements.
- Complete the Mayfield, Regional Park, and Cook Drive stormwater project.
- Enhance Mayfield Park by adding Mayfield themed items as a visitor attraction.
- Complete the downtown street, pedestrian, sidewalk, signage, and landscaping improvements master plan.
- Create a stormwater master plan, storm water utility fund, and fee schedule to fund future stormwater improvements.
- Resurface city streets and install/repair sidewalks.

# **FY 2026-27 BUDGET OVERVIEW**

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## **Budget Overview**

The city's all-fund proposed budget totals \$38,557,100 (\$41,233,000 for all funds less transfers of \$2,675,900), a decrease of \$2,661,000 or (6.45%) from the previous fiscal year. The proposed budget contains a 3% cost of living allowance effective July 1, 2026 at a cost of \$250,000 and a longevity allowance of \$100 per year of service with a three-year vesting schedule at a cost of \$100,000. The city will retain its employee health care plan with Blue Cross/Blue Shield using the state plan with minimal plan changes. The proposed budget includes two new full-time positions (IT Technician and Stormwater Coordinator) and two new part-time/seasonal positions in the Parks & Recreation Department. The proposed budget does not include a property tax increase or any increases in user fees. The entire budget, which is prepared on a cash basis of accounting, is detailed by Fund as follows:

## **General Fund**

General Fund expenses total \$23,110,000, an increase of \$514,000 or (2.3%) from the previous fiscal year. The budget priorities of this Fund are listed in its budget sections.

## **Special Revenue Funds**

The Special Revenue Funds consist of the Drug Fund and the Hotel/Motel Tax Fund. The Drug Fund's expenses total \$107,500, an increase of \$72,500 or 207.1% from the previous fiscal year.

The Hotel/Motel Tax Fund's expenses total \$522,300, a decrease of \$41,000 or (7.28%) from the previous fiscal year. The budget priorities of these Funds are listed in their budget sections.

## **Debt Service Funds**

The Debt Service Fund consists of two forms of debt, the USDA Community Facilities Loan and the General Obligation Bond, Series 2021. The USDA Community Facilities Loan's expenses total \$1,529,000, the same as last year.

The General Obligation Bond, Series 2021's expenses total \$380,000, a decrease of \$1,500 or (0.39%) from the previous fiscal year. The budget priorities of these Funds are listed in their budget sections.

This section also contains a debt schedule of the two forms of debt detailing the principal and interest owed each fiscal year until full repayment. The USDA Community Facilities Loan debt totals \$56,470,436 (principal and interest) and the General Obligation Bond, Series 2021 debt totals \$7,593,700 (principal and interest) for a total debt of \$64,064,136. For FY 2026-27, debt payments will be \$1,908,000 (principal and interest). The city enjoys a Aa3 credit rating from Moody's Investment Services as of September 2021.

## **Capital Project Fund**

The Capital Project Fund consists of the Capital Improvement Fund. This Fund's expenses total \$11,478,000, a decrease of \$5,197,000 or (31.2%) from the previous fiscal year. The budget priorities of this Fund are listed in its budget section.

## **Enterprise Funds**

The Enterprise Funds consist of the Sanitation Fund and the Southeast Tennessee Trade & Conference Center Fund. The Sanitation Fund's expenses total \$1,290,700, an increase of \$51,400 or 4.1% from the previous fiscal year.

The Southeast Tennessee Trade & Conference Center Fund's expenses total \$109,500, a decrease of \$63,400 or (36.7%) from the previous fiscal year. The budget priorities of these Funds are listed in their budget sections.

# **FY 2026-27 BUDGET OVERVIEW**

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## **Internal Service Fund**

The Internal Service Fund consists of the Fleet Management Fund. This Fund's expenses total \$2,706,000, an increase of \$2,000,000 or 283.3% from the previous fiscal year. The budget priorities of this Fund are listed in its budget section.

## **Interfund Transfers**

Interfund transfers total \$2,675,900. These transfers include:

- \$1,000,000 from the General Fund to the USDA Community Facilities Loan Fund to fund a portion of that debt.
- \$400,000 from the General Fund to the General Obligation Bond, Series 2021 Fund to fund a portion of that debt.
- \$1,095,900 from the General Fund to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- \$180,000 from the Sanitation Enterprise Fund to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.

## **Statistical Information**

The budget document contains a variety of relevant statistical information to show historical economic trends.

## **Fee Schedules**

The budget document contains all the user fees that are imposed for certain services and are reviewed annually.

## **Program of Work**

After the budget is approved, a Program of Work document is developed listing all major projects that were approved to keep track of their status and ensure they are completed in a timely manner. This Program of Work is presented during each month's city council meeting and posted on the city's website.

## **Budget Amendments**

In accordance with TCA 6-56-208, the city's adopted budget may be amended during the fiscal year to meet the changing needs of the government in the same manner as any other city ordinance may be amended.

## **Looking Forward to FY 2027-28**

Looking forward to the next fiscal year and beyond, city staff is projecting a year of continued economic uncertainty due to high cost of living and excessive consumer prices, elevated home mortgage rates, general national and global unrest, supply chain issues, skilled labor shortages, and less federal aid.

Several issues have been spotlighted that will need attention in the next fiscal year and beyond including funding the needed personnel and operation costs for the new Fire Station #3 (\$1,000,000+/-), implementing the results of the employee compensation and classification plan (\$350,000+/-), further improving the downtown area, further improving all city parks, further enhancing the city's image as a sports tourism destination, consider completing the SE TN Trade and Conference Center for economic development purposes, resurfacing additional streets, installing more sidewalks, creating a stormwater utility, and enhancing EMS services.

# **FY 2026-27 BUDGET OVERVIEW**

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The preceding information is intended to provide the City Council with a broad overview of the proposed FY 2026-27 budget. A budget work session will be held to review and discuss the proposed budget along with other opportunities to review and discuss the proposed budget during the May work and regular sessions and the June work and regular sessions before the budget ordinance is due to be approved in late June 2026.

Respectfully submitted,

*Randall Dowling*

City Manager

## **Changes to the Proposed Budget**



## **GENERAL FUND**

The General Fund is used to account for all financial transactions of a general nature which are not accounted for in other funds. The General Fund is supported by revenues derived from local taxes, intergovernmental revenue, charges for services, fines, forfeitures, & penalties, and other revenue such as interest income. Services funded by the General Fund include general government, community development, law enforcement, fire services, parks and recreation, and public works.

# GENERAL FUND REVENUES

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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## LOCAL TAXES

01-0000-4110	Current Property Taxes	6,503,055	6,500,452	6,100,000	6,200,000	
01-0000-4115	Prior Year Property Taxes	60,257	160,343	100,000	150,000	
01-0000-4120	Delinquent Property Taxes C&M	73,349	138,682	100,000	100,000	
01-0000-4125	Public Utilities	100,469	99,979	100,000	75,000	
01-0000-4130	Interest & Penalty PY	14,442	18,944	20,000	25,000	
01-0000-4135	Interest & Penalty C&M	26,612	45,112	25,000	30,000	
01-0000-4145	AUB Electric	704,115	743,475	730,000	670,000	
01-0000-4150	AUB Gas	235,349	240,891	235,000	260,000	
01-0000-4165	Local Sales Tax	8,968,364	9,102,748	9,200,000	9,600,000	
01-0000-4170	Wholesale Beer Tax	531,343	513,391	530,000	510,000	
01-0000-4171	Wholesale Liquor Tax	309,955	308,447	310,000	300,000	
01-0000-4176	Business License Application Fee	1,770	1,995	1,000	1,000	
01-0000-4177	Business Tax-State Clerk Fee	59,784	59,832	60,000	60,000	
01-0000-4178	Business Tax-State Collected	582,290	591,237	590,000	590,000	
01-0000-4183	Transient Vendor Fee	50	200	-	-	
01-0000-4184	Flea Market Fee	-	4	-	-	
01-0000-4205	Cable TV Franchise Tax-Comcast	135,397	117,135	120,000	110,000	
01-0000-4210	Cable TV Franchise Tax-AT&T	6,871	5,603	6,000	5,000	
01-0000-4410	TVA Payments In Lieu of Tax	172,745	171,248	170,000	180,000	
01-0000-4412	TVA Impact Payments	48,622	36,875	45,000	25,000	
01-0000-4415	Housing Authority in Lieu of Tax	84,834	105,009	100,000	110,000	
<b>Total Local Taxes</b>		<b>18,619,673</b>	<b>18,961,603</b>	<b>18,542,000</b>	<b>19,001,000</b>	<b>-</b>

## INTERGOVERNMENTAL REVENUES

01-0000-4420	State Law/Fire Grants	36,800	59,200	60,000	60,000	
01-0000-4425	State Sales Tax	1,747,252	1,794,452	1,775,000	1,870,000	
01-0000-4430	State Income Tax	623	-	-	-	
01-0000-4435	State Beer Tax	6,190	5,927	6,000	6,000	
01-0000-4440	State Mixed Drink Tax	92,598	102,076	90,000	100,000	
01-0000-4445	State Gas Inspection Tax	25,789	25,723	26,000	26,000	
01-0000-4450	State Excise Tax	89,462	65,585	50,000	60,000	
01-0000-4455	State Sportsbetting Tax	26,147	30,772	25,000	30,000	
01-0000-4460	Reimb Other Governments	32,880	33,931	30,000	30,000	
01-0000-4465	State Gas & Motor Fuel Tax	490,117	493,965	490,000	500,000	
01-0000-4467	State Transportation Modernization	1,663	6,184	6,000	7,000	
01-0000-4475	Reimb Highway Maintenance	33,271	40,518	25,000	30,000	
01-0000-4520	Grant Funds	99,954	13,415	-	-	
01-0000-4530	Grants - Police Department	392,535	301,609	225,000	300,000	
<b>Total Intergovernmental Revenues</b>		<b>3,075,281</b>	<b>2,973,357</b>	<b>2,808,000</b>	<b>3,019,000</b>	<b>-</b>

# GENERAL FUND REVENUES

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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## CHARGES FOR SERVICES

01-0000-4310	Taxi/Wrecker/Solicitors	610	540	1,000	1,000	
01-0000-4315	Beer Permits	11,276	14,835	12,000	14,000	
01-0000-4320	Animal Control	1,746	876	1,000	1,000	
01-0000-4325	Building Licenses & Permits	148,915	144,077	75,000	90,000	
01-0000-4620	Accident Report Charges	555	500	-	-	
01-0000-4625	Repair Damages AUB	24,144	23,270	25,000	25,000	
01-0000-4630	Cemetery Lots	4,130	1,760	2,000	2,000	
01-0000-4635	Cedar Grove Expansion	9,800	13,360	9,000	14,000	
01-0000-4665	Ingleside Pool	16,097	17,469	15,000	15,000	
01-0000-4675	Recreation Concessions	37,485	52,618	30,000	50,000	
01-0000-4680	Tennis	-	500	-	-	
01-0000-4685	Adult Sports Activities	8,864	6,339	-	5,000	
01-0000-4690	General Classes	55,082	51,330	50,000	40,000	
01-0000-4700	Youth Sports Activities	43,914	43,242	45,000	40,000	
01-0000-4705	Lease/Rental Ballfields	4,139	3,530	3,000	10,000	
01-0000-4710	Lease/Rental Picnic Shelter	10,958	13,786	8,000	8,000	
<b>Total Charges for Services</b>		<b>377,715</b>	<b>388,030</b>	<b>276,000</b>	<b>315,000</b>	<b>-</b>

## FINES, FORFEITURES, & PENALTIES

01-0000-4810	City Court Fines & Costs	79,073	144,046	100,000	200,000	
01-0000-4820	Drug Control	34,374	21,017	-	20,000	
<b>Total Fines, Forfeitures, &amp; Penalties</b>		<b>113,447</b>	<b>165,063</b>	<b>100,000</b>	<b>220,000</b>	<b>-</b>

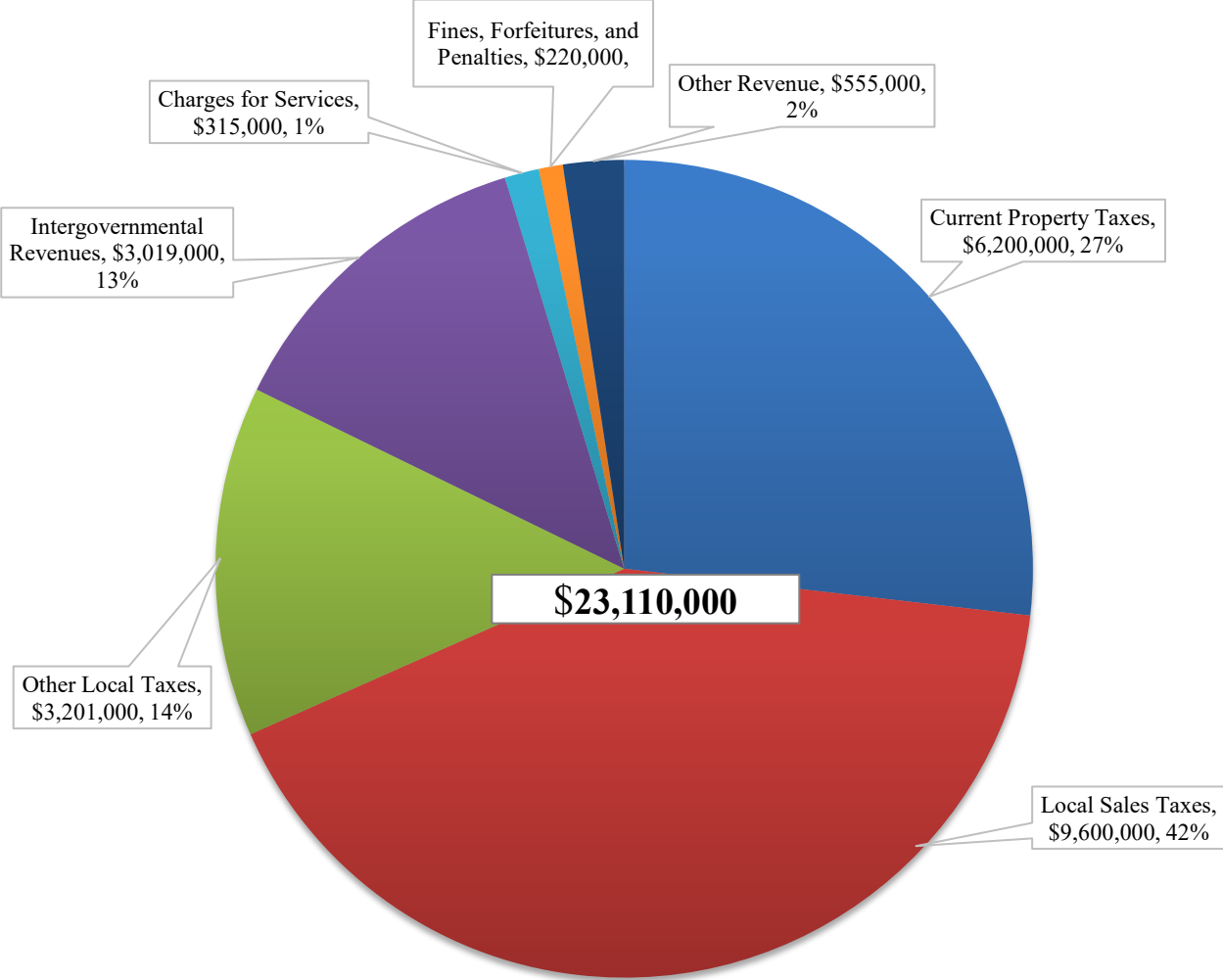
## OTHER REVENUES

01-0000-4910	Interest Income	813,317	649,701	550,000	525,000	
01-0000-4920	Sale of City Property	836	1,886	-	-	
01-0000-4925	Insurance Recoveries	98,025	135,197	-	-	
01-0000-4930	Discounts Earned	863	905	-	-	
01-0000-4935	Third Party Contributions	14,631	11,630	-	-	
01-0000-4940	Third Party Contributions-Shelter	35	5	-	-	
01-0000-4960	Unrealized Gain (Loss)	29,193	6,288	-	-	
01-0000-4964	Realized Gain (Loss) On Investments	-	29,154	-	-	
01-0000-4999	Miscellaneous Income	32,748	42,249	30,000	30,000	
01-0000-7045	Transfer from Capital Projects Fund	-	629,000	-	-	
<b>Total Other Revenues</b>		<b>989,648</b>	<b>1,506,016</b>	<b>580,000</b>	<b>555,000</b>	<b>-</b>

<b>Total General Fund Revenues</b>		<b>23,175,764</b>	<b>23,994,069</b>	<b>22,306,000</b>	<b>23,110,000</b>	<b>-</b>
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# GENERAL FUND REVENUES

## FY 2026-27 General Fund Revenues by Source



- Current Property Taxes
- Local Sales Taxes
- Other Local Taxes
- Intergovernmental Revenues
- Charges for Services
- Fines, Forfeitures, and Penalties
- Other Revenue

# GENERAL FUND EXPENDITURES

Dept. Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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## GENERAL FUND DEPARTMENTS

0102	City Council	145,035	157,726	140,300	178,800	-
0402	City Hall	277,683	253,775	220,900	222,700	-
0101	City Manager's Office	358,141	363,793	384,400	368,600	-
0501	Community Development - Administration	195,401	233,084	246,300	238,400	-
0503	Community Development - Cemeteries	44,497	124,911	52,200	53,200	-
0502	Community Development - Code Enforcement	326,172	372,176	396,600	473,700	-
0201	Finance	554,048	616,869	613,000	636,500	-
0401	Finance - Purchasing	119,200	126,916	93,400	98,100	-
0701	Fire Department - Administration	215,495	255,418	245,600	252,500	-
0702	Fire Department - Prevention	116,385	135,802	151,600	147,400	-
0703	Fire Department - Suppression	2,590,426	2,937,663	3,102,300	3,200,300	-
0301	Human Resources	256,564	271,340	278,900	294,700	-
0403	Information Technology	328,877	413,644	898,100	597,500	-
0801	Parks & Recreation - Administration	221,593	233,878	240,700	336,400	-
0802	Parks & Recreation - Maintenance	735,250	796,296	901,700	942,000	-
0803	Parks & Recreation - Pool	65,031	62,722	61,600	67,900	-
0804	Parks & Recreation - Programming	430,239	467,740	421,500	469,900	-
0601	Police Department - Administration	411,615	354,803	353,000	362,700	-
0603	Police Department - Detectives	830,860	871,690	606,600	641,000	-
0602	Police Department - Patrol	2,640,295	3,412,356	3,624,300	3,837,500	-
0901	Public Works - Administration	408,071	440,874	444,000	505,700	-
0908	Public Works - Animal Shelter	219,688	289,180	309,300	294,900	-
0906	Public-Works - Fleet Maintenance	362,493	409,915	407,200	421,600	-
0905	Public Works - Street Cleaning	973,681	1,099,689	1,077,000	1,096,800	-
0904	Public Works - Street Construction	536,057	567,389	674,000	648,100	-
0903	Public Works - Street Maintenance	1,962,196	875,737	1,106,600	1,100,200	-
0902	Public Works - Traffic Control	221,146	402,187	372,800	460,800	-
<b>Total General Fund Departments</b>		<b>15,546,139</b>	<b>16,547,573</b>	<b>17,423,900</b>	<b>17,947,900</b>	<b>-</b>

## GENERAL FUND OTHER AGENCIES

0106	Athens City Board of Education	2,491,000	2,421,000	2,421,000	2,421,000	-
0107	Athens Utilities Board	511,798	526,403	530,000	540,000	-
1004	McMinn County Emergency Communications	327,748	366,716	378,000	393,000	-
<b>Total General Fund Other Agencies</b>		<b>3,330,546</b>	<b>3,314,119</b>	<b>3,329,000</b>	<b>3,354,000</b>	<b>-</b>

# GENERAL FUND EXPENDITURES

Dept. Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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## GENERAL FUND OUTSIDE AGENCIES

0105	American Legion Flags	2,000	2,342	2,000	2,000	
0105	Athens Area Council for the Arts	12,000	12,000	12,000	12,000	
0105	E. G. Fisher Library	166,900	172,100	177,500	177,500	
0105	E. G. Fisher Library Capital Fund	-	3,600	19,400	19,400	
0105	LITE House	-	15,000	15,000	-	
0105	Main Street Athens	50,000	35,000	35,000	35,000	
0105	McMinn County Economic Dev. Authority	35,000	35,000	35,000	35,000	
0105	McMinn County Education Foundation	-	-	6,700	6,700	
0105	McMinn County Historical Society	-	-	6,000	6,000	
0105	McMinn County Juvenile Services	66,000	66,000	66,000	66,000	
0105	McMinn County Living Heritage Museum	6,000	6,000	6,000	6,000	
0105	McMinn Rescue Squad	5,500	5,500	5,500	5,500	
0105	McMinn Senior Activity Center	22,000	22,000	22,000	22,000	
0105	McMinn Warming Center	-	-	-	5,000	
0105	Mid-East Tennessee Community Chorus	-	-	5,000	-	
0105	Sister City Program	10,000	-	20,000	10,000	
0105	Tri-County Center for Independent Living	10,000	10,000	10,000	-	
<b>Total General Fund Outside Agencies</b>		<b>385,400</b>	<b>384,542</b>	<b>443,100</b>	<b>408,100</b>	<b>-</b>

## GENERAL FUND TRANSFERS OUT

1101	Transfer To Debt Service Fund	1,400,000	1,400,000	1,400,000	1,400,000	
1101	Transfer To Capital Project Fund	2,900,000	1,942,000	-	-	
1101	Transfer to Conference Center	-	120,000	-	-	
<b>Total General Fund Transfers Out</b>		<b>4,300,000</b>	<b>3,462,000</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>-</b>

<b>Total General Fund Expenditures</b>	<b>23,562,085</b>	<b>23,708,234</b>	<b>22,596,000</b>	<b>23,110,000</b>	<b>-</b>
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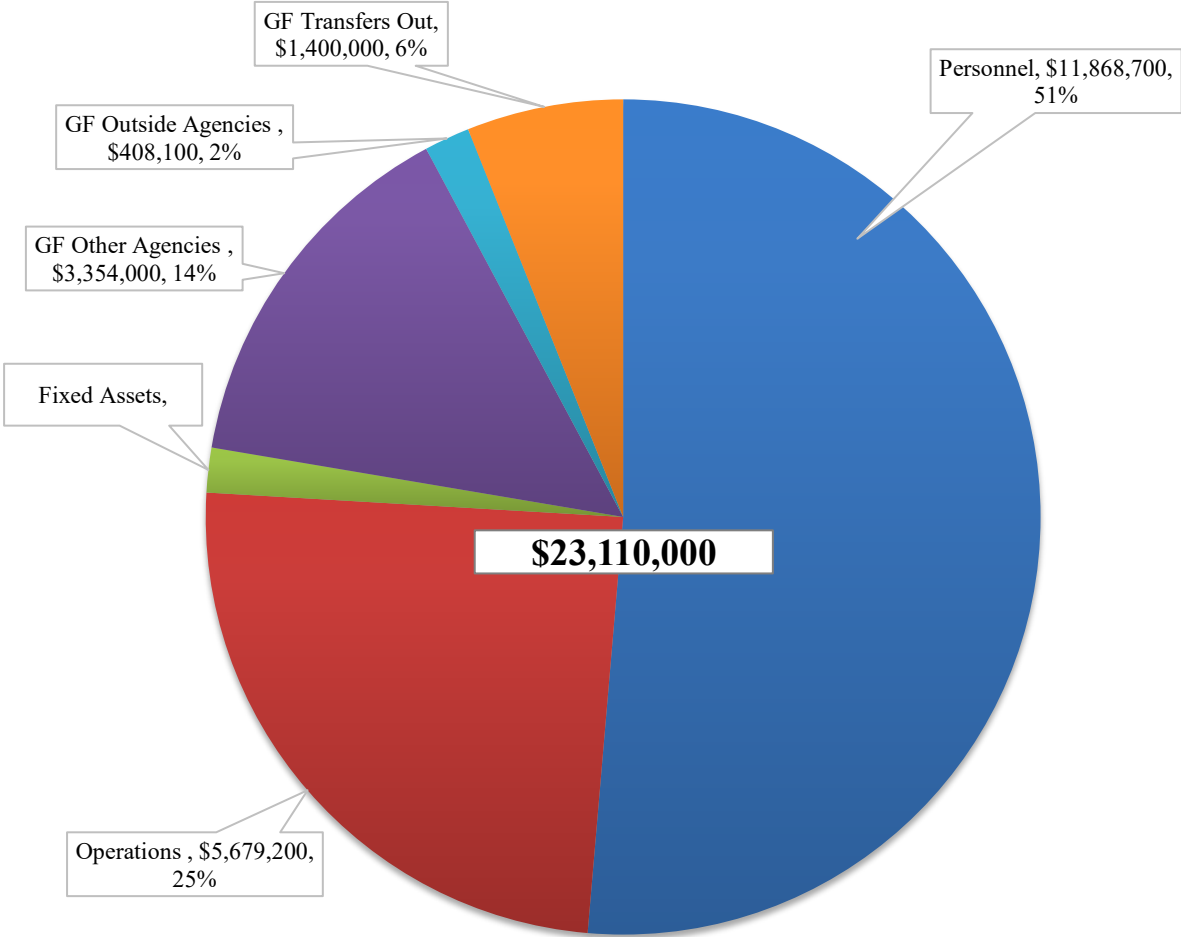
<b>Revenues Over (Under) Expenditures</b>	<b>(386,321)</b>	<b>285,835</b>	<b>(290,000)</b>	<b>0</b>	
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<b>Beginning Fund Balance</b>	<b>19,471,111</b>	<b>19,084,790</b>	<b>17,154,000</b>	<b>17,500,000</b>	
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<b>Ending Fund Balance</b>	<b>19,084,790</b>	<b>19,370,625</b>	<b>16,864,000</b>	<b>17,500,000</b>	
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# GENERAL FUND EXPENDITURES

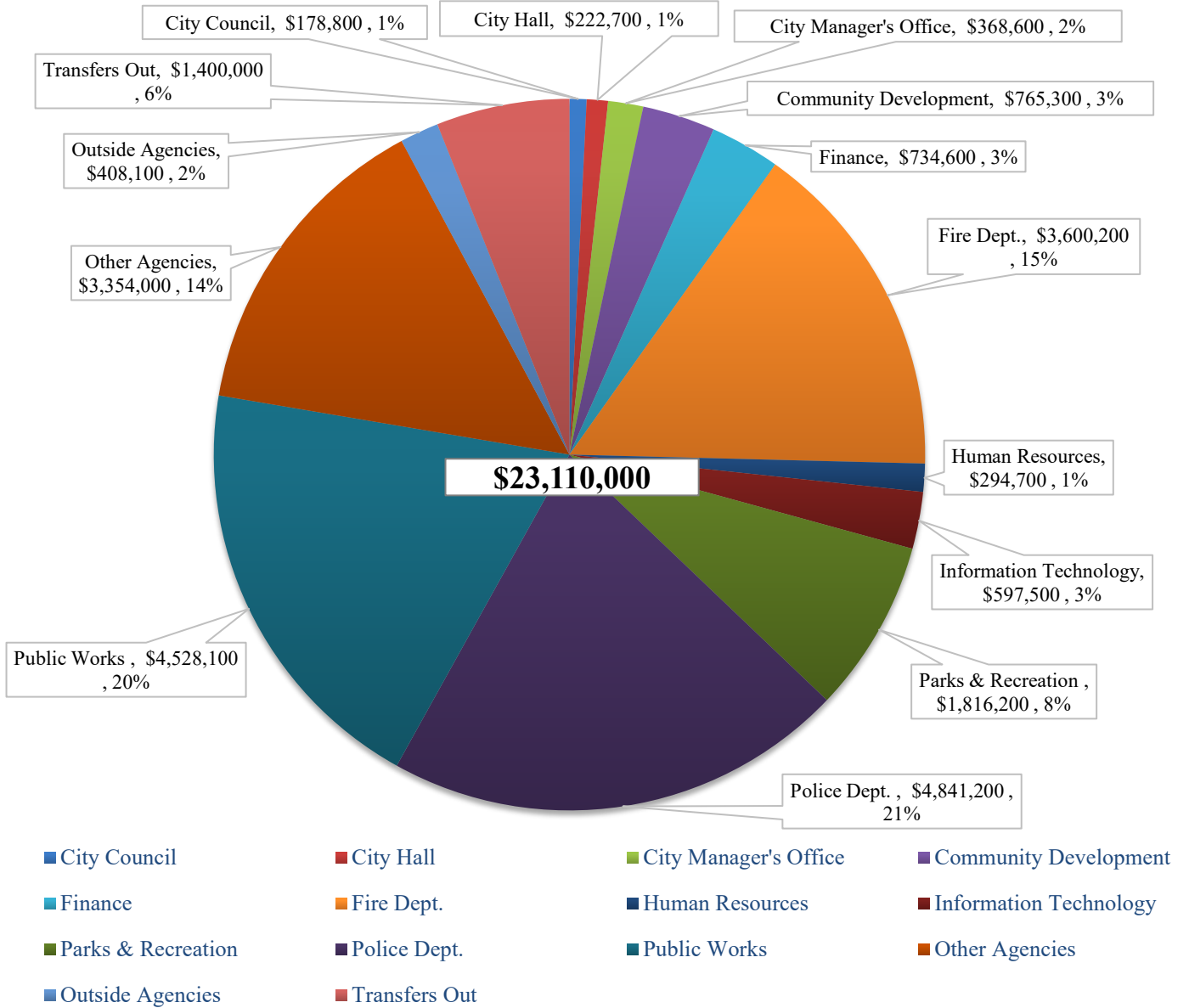
## FY 2026-27 General Fund Expenditures by Type



- Personnel
- Operations
- Fixed Assets
- GF Other Agencies
- GF Outside Agencies
- GF Transfers Out

# GENERAL FUND EXPENDITURES

## FY 2026-27 General Fund Expenditures by Dept





**GENERAL FUND**  
**Departmental Budgets of the General Fund,**  
**Other Agencies, and Outside Agencies**

# CITY COUNCIL 102

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## DEPARTMENT PROFILE

The five-member City Council is elected by city voters in at-large non-partisan elections for four-year staggered terms. The Mayor and Vice-Mayor are selected among the members of the City Council after each biennial election. The City Council, operating under a council-manager form of government, is responsible for appointing a City Manager to run the day-to-day operations of the city, establishing administrative departments, approving employee compensation plans, adopting the annual budget, making inquiries/investigations as to city affairs, appointing members to various Boards, regulating city rules regarding development, and providing for the health, safety, and welfare of city residents and visitors. In addition, the City Council appoints a part-time City Judge to hear traffic and ordinance violation cases in municipal court and a City Attorney to provide legal advice.

## STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
City Council Member (elected)	5	5	5
City Judge (appointed)	1	1	1
<b>Total Positions</b>	<b>6</b>	<b>6</b>	<b>6</b>

## FY 2026-27 BUDGET PRIORITIES

- Member dues and registration fees expenses include \$15,000 for annual membership dues to the National League of Cities, Tennessee Municipal League, Southeast Tennessee Development District (SETD), Chamber of Commerce, and registration fees for various conferences.
- Food expenses have increased to have periodic meetings with major taxpayers and developers to obtain feedback on city operations.
- Public relations expenses include \$500 to sponsor the annual Veterans Day Parade.

# CITY COUNCIL 102

## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Personnel Services

01-0102-5110	Salaries: Regular	18,736	19,648	20,000	21,000	
01-0103-5110	Salaries: Municipal Judge	12,000	12,918	12,000	12,000	
01-0102-5140	FICA	2,435	1,587	2,600	2,600	
<b>Total Personnel Services</b>		<b>33,171</b>	<b>34,153</b>	<b>34,600</b>	<b>35,600</b>	<b>-</b>

### Operations

01-0102-5230	Publication of Reports & Legal Notices	1,475	2,515	1,500	2,000	
01-0102-5234	Member Dues & Registration Fees	14,155	13,331	15,000	15,000	
01-0102-5248	Telephone	2,681	2,471	3,000	3,000	
01-0104-5260	Legal Services	60,239	86,055	70,000	100,000	
01-0102-5280	Travel Expenses	12,440	8,424	12,000	12,000	
01-0102-5284	Employee Auto Allowance	1,100	1,100	1,100	1,100	
01-0102-5324	Food	1,087	126	600	1,500	
01-0102-5344	Other Operating Supplies	721	336	500	500	
01-0102-5626	Other Contracts	17,659	8,581	1,000	5,000	
01-0102-5935	Council Strategic Summit	62	531	500	600	
01-0102-5955	Public Relations	245	103	500	500	
01-0102-6015	Election Expense	-	-	-	2,000	
<b>Total Operations</b>		<b>111,864</b>	<b>123,573</b>	<b>105,700</b>	<b>143,200</b>	<b>-</b>

### Fixed Assets

01-0102-6090	Fixed Assets	-	-	-	-	
<b>Total Fixed Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total City Council</b>		<b>145,035</b>	<b>157,726</b>	<b>140,300</b>	<b>178,800</b>	<b>-</b>
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# CITY HALL 402

## DEPARTMENT PROFILE

The City Hall Department accounts for all expenditures for the municipal building that are not included in other departments, divisions, or Funds. Expenses include city-wide postage, city hall utilities, city-wide telephone, city hall repairs and maintenance, copier supplies, janitorial supplies, pest control, postage meter rental, copier lease contract, janitorial contract, Laserfiche contract, city-wide Internet services, generator maintenance, fire alarm maintenance, city hall landscape maintenance, and liability insurance.

## STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
No Positions in this Department	0	0	0
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

## FY 2026-27 BUDGET PRIORITIES

- Repair and maintenance expenses for buildings and grounds include \$35,000 for general repairs, HVAC preventative maintenance performed by an outside contractor, supplies, lawn care fertilization, and fire extinguisher services.
- Maintenance contracts for office machine expenses include \$8,000 for postage meter rental and copier maintenance agreement for two copiers.
- Other contract expenses include \$65,000 for a janitorial contractor to clean city hall, Internet services provided by Athens Utilities Board, Laserfiche agreement, generator maintenance agreement, fire alarm maintenance agreement, and landscape maintenance of city hall grounds provided by a vendor.



*Athens City Hall*

# CITY HALL 402

## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Operations

01-0402-5210	Postage & Box Rent	10,481	11,871	12,000	12,000	
01-0402-5240	Electric	31,143	34,522	35,000	36,000	
01-0402-5242	Water	2,521	2,359	2,800	2,800	
01-0402-5244	Sewer	2,304	2,019	2,500	2,500	
01-0402-5246	Gas	3,517	4,230	4,400	5,000	
01-0402-5248	Telephone	24,394	24,456	27,700	25,000	
01-0402-5270	R&M Office Machines & Equipment	141	-	-	-	
01-0402-5272	R&M Motor Vehicles & Equipment	33	-	-	-	
01-0402-5274	R&M Buildings & Grounds	104,583	49,193	35,000	35,000	
01-0402-5278	R&M Other	3,005	179	1,000	1,000	
01-0402-5310	Office Supplies	354	-	-	-	
01-0402-5312	Copier Supplies	2,528	2,280	3,000	3,000	
01-0402-5322	Chemical, Lab & Medical Supplies	485	-	3,000	700	
01-0402-5326	Janitorial Supplies	7,319	5,402	7,000	7,000	
01-0402-5344	Other Operating Supplies	320	-	1,000	500	
01-0402-5612	Extermination Contract	1,700	1,700	1,800	1,800	
01-0402-5618	Maint. Contracts Office Mach./Equip	5,269	6,946	8,000	8,000	
01-0402-5626	Other Contracts	63,001	71,426	65,000	65,000	
01-0402-5710	Liability Insurance	8,467	34,072	9,300	15,000	
01-0402-5945	Coffee & Related Items	2,132	2,366	2,400	2,400	
<b>Total Operations</b>		<b>273,697</b>	<b>253,022</b>	<b>220,900</b>	<b>222,700</b>	<b>-</b>

### Fixed Assets

01-0402-6090	Fixed Assets	3,986	753	-	-	
<b>Total Fixed Assets</b>		<b>3,986</b>	<b>753</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total City Hall</b>		<b>277,683</b>	<b>253,775</b>	<b>220,900</b>	<b>222,700</b>	<b>-</b>
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# CITY MANAGER'S OFFICE 101

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## DEPARTMENT PROFILE

The City Manager is appointed by the City Council and serves as the administrative head of the city government under the supervision of the City Council. The City Manager and his office are responsible for the day-to-day operations of the city government. In particular, the City Manager enforces city ordinances, implements policies as approved by the City Council, appoints, supervises, and removes department heads, attends meetings and makes recommendations to the City Council, prepares the annual budget, and serves on various community boards. In addition, this department prepares agendas and minutes for City Council meetings and beer board meetings, maintains official city records, responds to public records requests, processes alcohol beverage/beer permits, accepts and maintains applications for appointed city boards and committees, provides notary public services, and provides city information on various media platforms.

## STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
City Manager	1	1	1
Communications Coordinator (0.33%)	1	1	1
Executive Assistant	1	1	1
<b>Total Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>

## FY 2026-27 BUDGET PRIORITIES

- Member dues and registration fees expenses include \$5,500 for membership dues to the International City/County Management Association (ICMA), Tennessee City Managers Association (TCMA), International Institute of Municipal Clerks (IIMC), Tennessee Association of Municipal Clerks and Recorders (TAMCAR), and local civic organizations along with conference registrations for those professional organizations.
- Other contract expenses include \$3,500 for city code maintenance, support, and updates provided by Civic Plus.
- Public relations expenses include \$15,000 to advertise in various publications such the local newspaper, Morning Fax, McMinn Life magazine, and Chamber of Commerce directory to locally promote the city.

# CITY MANAGER'S OFFICE 101

## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Personnel Services

01-0101-5110	Salaries: Regular	179,285	196,958	225,000	229,000	
01-0101-5140	FICA	13,090	15,887	17,800	18,500	
01-0101-5142	Group Life & Health Insurance	15,936	14,169	25,000	28,000	
01-0101-5144	Retirement	18,468	34,624	19,000	19,000	
01-0101-5145	Retirement - 401A	8,198	5,365	15,500	16,000	
01-0101-5146	Workers Compensation Insurance	863	883	1,300	1,300	
01-0101-5150	Employee Education & Training	391	1,428	2,000	2,500	
01-0101-5152	Disability Insurance	543	544	900	900	
01-0101-5156	Deferred Compensation	-	-	4,400	4,600	
<b>Total Personnel Services</b>		<b>236,774</b>	<b>269,857</b>	<b>310,900</b>	<b>319,800</b>	<b>-</b>

### Operations

01-0101-5212	Freight & Delivery Service	-	-	100	100	
01-0101-5220	Printing	798	550	1,500	1,500	
01-0101-5230	Publication of Reports & Legal Notices	523	198	1,000	1,000	
01-0101-5232	Subscriptions	643	652	800	1,000	
01-0101-5234	Member Dues & Registration Fees	2,354	2,589	7,000	5,500	
01-0101-5248	Telephone	974	1,368	600	1,200	
01-0101-5280	Travel Expenses	2,754	2,343	10,000	5,000	
01-0101-5284	Employee Auto Allowance	6,462	7,000	7,000	7,000	
01-0101-5310	Office Supplies	1,201	884	1,400	1,400	
01-0101-5626	Other Contracts	2,071	7,302	7,500	3,500	
01-0101-5710	Liability Insurance	45,202	55,903	6,500	6,500	
01-0101-5720	Surety Bonds	65	-	100	100	
01-0101-5880	Contingency	33,700	-	-	-	
01-0101-5940	Economic Development	-	1,964	10,000	-	
01-0101-5955	Public Relations	24,620	12,617	20,000	15,000	
<b>Total Operations</b>		<b>121,367</b>	<b>93,371</b>	<b>73,500</b>	<b>48,800</b>	<b>-</b>

### Fixed Assets

01-0101-6090	Fixed Assets	-	565	-	-	
<b>Total Fixed Assets</b>		<b>-</b>	<b>565</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total City Manager's Office</b>		<b>358,141</b>	<b>363,793</b>	<b>384,400</b>	<b>368,600</b>	<b>-</b>
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# COMMUNITY DEVELOPMENT

## Administration 501

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### DIVISION PROFILE

The Community Development Department consists of three divisions: the Administration Division, Cemeteries Division, and the Code Enforcement Division.

The Administration Division is responsible for overseeing and supervising all functions of the department. In particular, this division maintains and enforces city development codes and standards including zoning codes, building codes, housing codes, subdivision regulations, historic district regulations, and flood data and regulations. This division also handles tax incremental financing applications and maintains the city’s official zoning map. This division provides staff support to the Athens Municipal Regional Planning Commission, Athens Historical Planning Commission, Athens Cemetery Association, Athens Board of Zoning Appeals, and Athens Board of Adjustment & Appeals.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Community Development Director	1	1	1
Administrative Assistant	1	1	1
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>

### FY 2026-27 BUDGET PRIORITIES

- Athens Historical Commission expenses include \$1,000 for those seven members to attend training and conferences.

# COMMUNITY DEVELOPMENT

## Administration 501

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0501-5110	Salaries: Regular	140,958	143,425	150,000	155,000	
01-0501-5120	Salaries: Longevity	-	3,000	3,200	3,400	
01-0501-5140	FICA	10,432	10,785	12,000	12,300	
01-0501-5142	Group Life & Health Insurance	13,533	25,824	27,000	30,000	
01-0501-5144	Retirement	14,580	27,335	15,000	14,000	
01-0501-5146	Workers Compensation Insurance	671	785	800	900	
01-0501-5150	Employee Education & Training	350	473	800	1,000	
01-0501-5152	Disability Insurance	549	615	700	700	
01-0501-5156	Deferred Compensation	2,371	2,553	3,000	3,000	
<b>Total Personnel Services</b>		<b>183,444</b>	<b>214,794</b>	<b>212,500</b>	<b>220,300</b>	<b>-</b>

#### Operations

01-0501-5212	Freight & Delivery Service	-	-	100	100	
01-0501-5220	Printing	-	280	100	100	
01-0501-5230	Publication of Reports & Legal Notices	1,055	469	1,500	2,000	
01-0501-5234	Member Dues & Registration Fees	25	1,803	900	1,000	
01-0501-5248	Telephone	454	490	500	500	
01-0501-5266	Athens Historical Commission	-	-	3,000	1,000	
01-0501-5280	Travel Expenses	-	526	1,000	1,000	
01-0501-5284	Employee Auto Allowance	3,800	3,800	3,800	3,800	
01-0501-5310	Office Supplies	993	897	1,500	1,500	
01-0501-5344	Other Operating Supplies	117	-	100	100	
01-0501-5626	Other Contracts	311	196	15,300	500	
01-0501-5710	Liability Insurance	5,202	5,903	6,000	6,500	
<b>Total Operations</b>		<b>11,957</b>	<b>14,365</b>	<b>33,800</b>	<b>18,100</b>	<b>-</b>

#### Fixed Assets

01-0501-6090	Fixed Assets	-	3,925	-	-	
<b>Total Fixed Assets</b>		<b>-</b>	<b>3,925</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Community Development Administration</b>		<b>195,401</b>	<b>233,084</b>	<b>246,300</b>	<b>238,400</b>	<b>-</b>
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# COMMUNITY DEVELOPMENT

## Cemeteries 503

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### DIVISION PROFILE

The Community Development Department consists of three divisions: the Administration Division, Cemeteries Division, and the Code Enforcement Division.

The Cemeteries Division maintains three city-owned cemeteries consisting of Cedar Grove, Hammonds, and Sullins, sells lots, and oversees the maintenance of the cemeteries including lawn care performed by an outside contractor.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
No Positions in this Division	0	0	0
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

### FY 2026-27 BUDGET PRIORITIES

- Other contract expenses include \$48,000 to mow and maintain the three city-owned cemeteries (Cedar Grove, Hammonds, and Sullins) using an outsourced vendor, Total Lawn Care.



*Cedar Grove Cemetery*

# COMMUNITY DEVELOPMENT

## Cemeteries 503

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Operations

01-0503-5274	R&M Buildings & Grounds	-	1,010	-	1,000	
01-0503-5320	Agricultural & Horticultural Supplies	-	71	2,000	2,000	
01-0503-5362	Other Repair & Maintenance Supplies	7,953	1,710	1,000	1,000	
01-0503-5626	Other Contracts	36,000	121,350	48,000	48,000	
01-0503-5710	Liability Insurance	36	38	200	200	
01-0503-6095	Cost of Gravesites Sold	508	732	1,000	1,000	
<b>Total Operations</b>		<b>44,497</b>	<b>124,911</b>	<b>52,200</b>	<b>53,200</b>	<b>-</b>

<b>Total Community Development Cemeteries</b>		<b>44,497</b>	<b>124,911</b>	<b>52,200</b>	<b>53,200</b>	<b>-</b>
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*Sullins Cemetery*

# COMMUNITY DEVELOPMENT

## Code Enforcement 502

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### DIVISION PROFILE

The Community Development Department consists of three divisions: the Administration Division, Cemeteries Division, and the Code Enforcement Division.

The Code Enforcement Division enforces city codes relating to property maintenance such as overgrown and dirty lots, dilapidated and unfit structures and areas, junkyards, abandoned vehicles, and excessive number of vehicles. In addition, this division also enforces city codes relating to buildings such as construction codes, electrical codes, plumbing codes, and mechanical codes including plan reviews and inspections.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Building Official	1	1	1
Building Inspector	1	1	1
Code Enforcement Officer	1	1	1
<b>Total Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>

### FY 2026-27 BUDGET PRIORITIES

- Machinery and equipment rental expenses include \$100,000 to demolish dilapidated residential and commercial structures as needed in accordance with City Code, Chapter 13 (59-70) entitled, *Dilapidated and Unfit Structures and Areas*, using a contractor as a result of a competitive bid.
- Fleet management expenses include \$20,000 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Other contract expenses include \$25,000 for permitting software and to clean up overgrown vegetation and other debris on private property as needed in accordance with City Code, Chapter 13 entitled, *Overgrown and Dirty Lots*, using an outsourced vendor, Total Lawn Care.

# COMMUNITY DEVELOPMENT

## Code Enforcement 502

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0502-5110	Salaries: Regular	198,513	211,460	218,000	202,000	
01-0502-5112	Salaries: Overtime	-	-	1,000	1,000	
01-0502-5120	Salaries: Longevity	-	3,900	4,200	1,600	
01-0502-5140	FICA	14,764	16,013	16,500	15,700	
01-0502-5142	Group Life & Health Insurance	31,104	31,835	33,000	42,000	
01-0502-5144	Retirement	19,440	36,446	20,000	18,000	
01-0502-5145	Retirement - 401A	6,963	6,549	9,300	14,000	
01-0502-5146	Workers Compensation Insurance	6,422	6,570	7,000	7,000	
01-0502-5150	Employee Education & Training	957	155	3,000	5,000	
01-0502-5152	Disability Insurance	749	878	900	800	
01-0502-5156	Deferred Compensation	751	809	4,000	4,000	
<b>Total Personnel Services</b>		<b>279,663</b>	<b>314,615</b>	<b>316,900</b>	<b>311,100</b>	<b>-</b>

#### Operations

01-0502-5214	Auto License & Title	64	-	100	100	
01-0502-5220	Printing	-	-	700	200	
01-0502-5230	Publication of Reports & Legal Notices	-	-	-	500	
01-0502-5234	Member Dues & Registration Fees	565	875	2,000	3,000	
01-0502-5248	Telephone	1,185	1,227	1,500	1,500	
01-0502-5272	R&M Motor Vehicle & Equipment	4,422	-	500	500	
01-0502-5280	Travel Expenses	-	-	1,500	2,000	
01-0502-5290	Machinery & Equipment Rental	-	-	25,000	100,000	
01-0502-5328	Clothing & Uniforms	751	1,040	2,000	2,500	
01-0502-5344	Other Operating Supplies	52	137	500	500	
01-0502-5512	Gasoline & Diesel	1,386	1,599	3,000	3,000	
01-0502-5516	Tires & Tubes	-	-	600	600	
01-0502-5518	Washing & Cleaning	-	18	300	200	
01-0502-5520	Vehicle & Equipment Parts	1,435	46	1,000	1,000	
01-0502-5522	Fleet Management	24,000	25,000	20,000	20,000	
01-0502-5626	Other Contracts	12,152	24,141	19,000	25,000	
01-0502-5710	Liability Insurance	497	1,814	2,000	2,000	
<b>Total Operations</b>		<b>46,509</b>	<b>55,897</b>	<b>79,700</b>	<b>162,600</b>	<b>-</b>

#### Fixed Assets

01-0502-6090	Fixed Assets	-	1,664	-	-	
<b>Total Fixed Assets</b>		<b>-</b>	<b>1,664</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Community Development Code Enforcement</b>		<b>326,172</b>	<b>372,176</b>	<b>396,600</b>	<b>473,700</b>	<b>-</b>
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<b>Total Community Development Department</b>		<b>566,070</b>	<b>730,171</b>	<b>695,100</b>	<b>765,300</b>	<b>-</b>
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# FINANCE 201

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## DEPARTMENT PROFILE

The Finance Department is responsible for all financial affairs of the city including billing and collecting all city revenues including city property taxes covering 6,894 parcels of real property and 1,193 personal property tax bills, 531 commercial sanitation accounts, and hotel/motel taxes from 11 lodging facilities, paying all invoices, processing payroll, investing city funds, issuing business licenses, and processing reimbursement requests. This department prepares the Annual Comprehensive Financial Report (ACFR), assists the City Manager with developing the annual budget, and oversees the purchasing and risk management functions. The Finance Director is designated as the city's Certified Municipal Finance Officer (CMFO) as required by the state's Municipal Finance Officer Certification and Education Act of 2007 as codified in TCA 6-56-401 *et seq.*

## STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Finance Director	1	1	1
Accounting Assistant	1	1	1
Accounting Clerk	3	3	3
<b>Total Positions</b>	<b>5</b>	<b>5</b>	<b>5</b>

## FY 2026-27 BUDGET PRIORITIES

- Other contract expenses include \$42,000 for the annual maintenance contract for the financial system that covers accounting, payroll, accounts payable and receivable, and purchasing.

# FINANCE 201

## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Personnel Services

01-0201-5110	Salaries: Regular	317,009	328,935	328,000	348,000	
01-0201-5120	Salaries: Longevity	-	10,400	10,800	11,500	
01-0201-5140	FICA	22,730	24,201	26,000	27,300	
01-0201-5142	Group Life & Health Insurance	61,857	69,498	75,000	70,000	
01-0201-5144	Retirement	32,077	57,937	33,000	33,000	
01-0201-5145	Retirement - 401A	1,129	1,259	3,000	3,200	
01-0201-5146	Workers Compensation Insurance	767	785	800	900	
01-0201-5150	Employee Education & Training	268	815	3,500	1,500	
01-0201-5152	Disability Insurance	1,204	1,396	1,300	1,400	
01-0201-5156	Deferred Compensation	5,592	6,020	6,500	7,000	
<b>Total Personnel Services</b>		<b>442,633</b>	<b>501,245</b>	<b>487,900</b>	<b>503,800</b>	<b>-</b>

### Operations

01-0201-5220	Printing	7,574	8,015	8,300	8,500	
01-0201-5230	Publication of Reports & Legal Notices	-	-	500	500	
01-0201-5234	Member Dues & Registration Fees	1,750	1,685	2,600	2,600	
01-0201-5248	Telephone	444	447	500	500	
01-0201-5262	Accounting & Audit Services	52,575	54,636	55,000	60,000	
01-0201-5280	Travel Expenses	782	1,351	4,000	1,700	
01-0201-5284	Employee Auto Allowance	2,538	2,400	2,400	2,400	
01-0201-5310	Office Supplies	3,110	1,221	2,000	2,200	
01-0201-5314	Computer Supplies	159	1,435	2,000	2,000	
01-0201-5618	Maintenance Contracts Office Machine & Equip	379	360	400	400	
01-0201-5626	Other Contracts	33,782	35,365	38,000	42,000	
01-0201-5710	Liability Insurance	5,445	6,216	6,500	7,000	
01-0201-5720	Surety Bonds	350	350	400	400	
01-0201-5760	Bank Service Charges	2,527	2,144	2,500	2,500	
<b>Total Operations</b>		<b>111,415</b>	<b>115,624</b>	<b>125,100</b>	<b>132,700</b>	<b>-</b>

<b>Total Finance</b>		<b>554,048</b>	<b>616,869</b>	<b>613,000</b>	<b>636,500</b>	<b>-</b>
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# FINANCE

## Purchasing 401

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### DIVISION PROFILE

The Purchasing Division, under the direction of the Finance Director, is responsible for all aspects of purchasing goods and services for the city. Specifically, this division issues/processes purchase orders, prepares bids, Request for Proposals, and Request for Qualifications, and enforces established purchasing procedures. In addition, this division oversees the city's risk management functions including property insurance, automobile insurance, liability insurance and workers' compensation insurance.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Purchasing Assistant/Risk Manager	1	1	1
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>

### FY 2026-27 BUDGET PRIORITIES

- Other contract expenses include \$5,000 for various licenses.

# FINANCE

## Purchasing 401

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0401-5110	Salaries: Regular	73,498	70,545	52,000	53,000	
01-0401-5112	Salaries: Overtime	639	1,574	1,000	1,000	
01-0401-5120	Salaries: Longevity	-	1,000	1,100	1,200	
01-0401-5140	FICA	5,270	5,456	4,000	4,200	
01-0401-5142	Group Life & Health Insurance	13,930	13,643	11,000	11,000	
01-0401-5144	Retirement	7,776	14,579	4,500	4,500	
01-0401-5145	Retirement - 401A	2,922	2,613	3,600	3,700	
01-0401-5146	Workers Compensation Insurance	383	1,392	400	400	
01-0401-5150	Employee Education & Training	-	1,050	1,100	1,000	
01-0401-5152	Disability Insurance	232	265	300	300	
01-0401-5156	Deferred Compensation	-	-	1,000	1,000	
<b>Total Personnel Services</b>		<b>104,649</b>	<b>112,117</b>	<b>80,000</b>	<b>81,300</b>	<b>-</b>

#### Operations

01-0401-5220	Printing	75	45	300	300	
01-0401-5230	Publication of Reports & Legal Notices	648	998	1,000	1,400	
01-0401-5232	Subscriptions	4,188	-	500	-	
01-0401-5234	Member Dues & Registration Fees	-	250	500	700	
01-0401-5248	Telephone	371	372	500	500	
01-0401-5280	Travel Expenses	-	6,844	2,500	2,100	
01-0401-5310	Office Supplies	597	289	600	600	
01-0401-5626	Other Contracts	2,930	98	1,500	5,000	
01-0401-5710	Liability Insurance	5,202	5,903	6,000	6,200	
<b>Total Operations</b>		<b>14,011</b>	<b>14,800</b>	<b>13,400</b>	<b>16,800</b>	<b>-</b>

#### Fixed Assets

01-0401-6090	Fixed Assets	540	-	-	-	
<b>Total Fixed Assets</b>		<b>540</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Purchasing</b>		<b>119,200</b>	<b>126,916</b>	<b>93,400</b>	<b>98,100</b>	<b>-</b>
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<b>Total Finance Department</b>		<b>673,247</b>	<b>743,785</b>	<b>706,400</b>	<b>734,600</b>	<b>-</b>
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# FIRE DEPARTMENT

## Administration 701

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### DIVISION PROFILE

The Fire Department is responsible for protecting lives, property, and the environment from fire and other emergencies. The department operates two 24/7 fire stations, has a ISO fire rating of 2, and consists of three divisions: the Administration Division, Prevention Division, and Suppression Division.

The Administration Division oversees all functions of the department including managing the department's budget and personnel as well as scheduling training and exercises. Since all emergency dispatching is performed by the McMinn County Emergency Communications District, this division coordinates with the Local Emergency Planning Committee and the McMinn County 911 Center and User Committee.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Fire Chief	1	1	1
Administrative Assistant	1	1	1
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>

### FY 2026-27 BUDGET PRIORITIES

- Fleet management expenses include \$7,000 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Other contract expenses include \$1,500 for software licenses.



*Fire Department Headquarters*

# FIRE DEPARTMENT

## Administration 701

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0701-5110	Salaries: Regular	143,877	149,868	154,000	159,000	
01-0701-5120	Salaries: Longevity	-	3,100	3,300	3,500	
01-0701-5122	Salaries: Special	800	800	800	800	
01-0701-5140	FICA	10,699	11,445	11,600	12,400	
01-0701-5142	Group Life & Health Insurance	19,836	21,544	22,000	25,000	
01-0701-5144	Retirement	12,636	23,690	13,000	13,000	
01-0701-5145	Retirement - 401A	3,439	3,245	3,500	3,800	
01-0701-5146	Workers Compensation Insurance	767	785	800	900	
01-0701-5150	Employee Education & Training	419	90	2,000	2,000	
01-0701-5152	Disability Insurance	546	626	600	600	
01-0701-5156	Deferred Compensation	2,830	3,046	3,100	3,200	
<b>Total Personnel Services</b>		<b>195,849</b>	<b>218,240</b>	<b>214,700</b>	<b>224,200</b>	<b>-</b>

#### Operations

01-0701-5212	Freight & Delivery Service	184	137	400	400	
01-0701-5220	Printing	-	-	400	400	
01-0701-5230	Publication of Reports & Legal Notices	-	108	100	100	
01-0701-5232	Subscriptions	-	-	200	200	
01-0701-5234	Member Dues & Registration Fees	794	875	900	900	
01-0701-5248	Telephone	990	971	1,000	1,000	
01-0701-5270	R&M Office Machines & Equipment	-	-	500	500	
01-0701-5272	R&M Motor Vehicle & Equipment	-	-	500	500	
01-0701-5276	R&M Radios & Communication Equipment	-	-	300	300	
01-0701-5280	Travel Expenses	1,054	935	2,200	2,200	
01-0701-5310	Office Supplies	42	207	300	300	
01-0701-5328	Clothing & Uniforms	370	613	800	800	
01-0701-5342	Professional Supplies	-	67	300	300	
01-0701-5512	Gasoline & Diesel	2,326	1,556	2,500	2,500	
01-0701-5516	Tires & Tubes	-	-	1,200	1,200	
01-0701-5520	Vehicle & Equipment Parts	109	-	700	700	
01-0701-5522	Fleet Management	6,000	7,000	7,000	7,000	
01-0701-5626	Other Contracts	2,237	1,049	2,000	1,500	
01-0701-5710	Liability Insurance	5,306	6,454	6,500	7,000	
01-0701-5945	Coffee & Related Items	-	14	900	500	
<b>Total Operations</b>		<b>19,412</b>	<b>19,985</b>	<b>28,700</b>	<b>28,300</b>	<b>-</b>

#### Fixed Assets

01-0701-6090	Fixed Assets	234	17,193	2,200	-	-
<b>Total Fixed Assets</b>		<b>234</b>	<b>17,193</b>	<b>2,200</b>	<b>-</b>	<b>-</b>
<b>Total Fire Department Administration</b>		<b>215,495</b>	<b>255,418</b>	<b>245,600</b>	<b>252,500</b>	<b>-</b>

# FIRE DEPARTMENT

## Prevention 702

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### DIVISION PROFILE

The Fire Department is responsible for protecting lives, property, and the environment from fire and other emergencies. The department operates two 24/7 fire stations, has an ISO fire rating of 2, and consists of three divisions: the Administration Division, Prevention Division, and Suppression Division.

The Prevention Division conducts pre-fire planning reviews and inspections of new and existing structures, maintains mutual aid agreements, investigates fire causes, and conducts various community outreach programs.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Deputy Fire Chief	1	1	1
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>

### FY 2026-27 BUDGET PRIORITIES

- Fleet management expenses include \$6,500 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Public relations expenses include \$10,000 for fire prevention literature, fire safety hats and wristbands, holiday



*New Fire Tower Training Facility*

# FIRE DEPARTMENT

## Prevention 702

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0702-5110	Salaries: Regular	74,167	77,291	80,000	82,000	
01-0702-5120	Salaries: Longevity	-	3,400	3,500	3,600	
01-0702-5122	Salaries: Special	800	800	800	800	
01-0702-5140	FICA	5,576	6,080	6,300	6,600	
01-0702-5142	Group Life & Health Insurance	142	5,264	11,000	11,000	
01-0702-5144	Retirement	5,541	12,756	7,000	7,000	
01-0702-5146	Workers Compensation Insurance	1,438	1,569	1,600	1,600	
01-0702-5150	Employee Education & Training	1,716	698	3,400	3,400	
01-0702-5152	Disability Insurance	284	333	400	400	
01-0702-5156	Deferred Compensation	1,509	1,625	1,600	1,700	
<b>Total Personnel Services</b>		<b>91,172</b>	<b>109,815</b>	<b>115,600</b>	<b>118,100</b>	<b>-</b>

#### Operations

01-0702-5220	Printing	-	-	400	400	
01-0702-5234	Member Dues & Registration Fees	310	453	600	600	
01-0702-5248	Telephone	911	1,055	1,000	1,300	
01-0702-5272	R&M Motor Vehicles & Equipment	575	43	500	500	
01-0702-5280	Travel Expenses	2,358	2,584	3,200	3,300	
01-0702-5310	Office Supplies	13	-	100	100	
01-0702-5328	Clothing & Uniforms	289	614	700	700	
01-0702-5342	Professional Supplies	-	-	500	500	
01-0702-5512	Gasoline & Diesel	1,876	1,324	2,500	2,500	
01-0702-5516	Tires & Tubes	1,275	30	1,200	1,200	
01-0702-5520	Vehicle & Equipment Parts	327	597	500	500	
01-0702-5522	Fleet Management	5,500	6,500	6,500	6,500	
01-0702-5626	Other Contracts	-	-	-	200	
01-0702-5710	Liability Insurance	1,120	663	800	1,000	
01-0702-5955	Public Relations	10,660	7,458	10,000	10,000	
<b>Total Operations</b>		<b>25,213</b>	<b>21,322</b>	<b>28,500</b>	<b>29,300</b>	<b>-</b>

#### Fixed Assets

01-0702-6090	Fixed Assets	-	4,665	7,500	-	
<b>Total Fixed Assets</b>		<b>-</b>	<b>4,665</b>	<b>7,500</b>	<b>-</b>	<b>-</b>

<b>Total Fire Department Prevention</b>		<b>116,385</b>	<b>135,802</b>	<b>151,600</b>	<b>147,400</b>	<b>-</b>
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# FIRE DEPARTMENT

## Suppression 703

### DIVISION PROFILE

The Fire Department is responsible for protecting lives, property, and the environment from fire and other emergencies. The department operates two 24/7 fire stations, has an ISO fire rating of 2, and consists of three divisions: the Administration Division, Prevention Division, and Suppression Division.

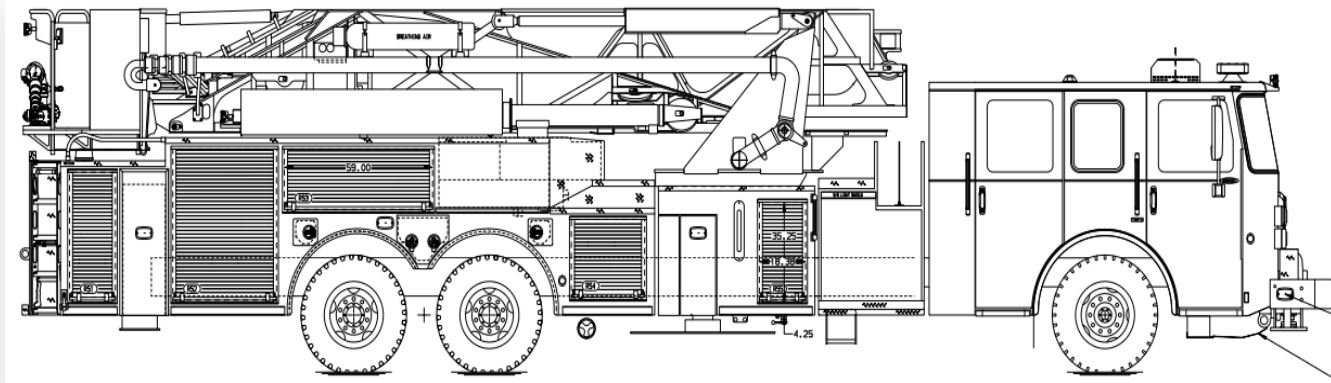
The Suppression Division responds to fire calls to control and extinguish fires, medical calls to provide medical services, performs rescue services, and maintains fire hydrants.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Battalion Chief	3	3	3
Captain	6	6	6
Engineer	6	6	6
Firefighter	9	9	9
Volunteer Firefighter (various)	12	12	12
<b>Total Positions</b>	<b>36</b>	<b>36</b>	<b>36</b>

### FY 2026-27 BUDGET PRIORITIES

- Fleet management expenses include \$380,000 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Other contract expenses include \$44,000 for various software maintenance agreements, copier maintenance agreements, and employee physicals and cancer screenings.
- Fixed assets expenses include \$35,000 for a cardiac monitor and replacement furniture.



*New Fire Truck to be Delivered in 2028*

# FIRE DEPARTMENT

## Suppression 703

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0703-5110	Salaries: Regular	1,163,809	1,335,530	1,500,000	1,530,000	
01-0703-5112	Salaries: Overtime	174,911	171,139	135,000	140,000	
01-0703-5114	Salaries: Volunteer	37,176	31,982	30,000	35,000	
01-0703-5120	Salaries: Longevity	-	15,600	17,000	19,200	
01-0703-5122	Salaries: Special	16,800	16,800	19,200	19,200	
01-0703-5140	FICA	102,338	116,579	115,000	133,000	
01-0703-5142	Group Life & Health Insurance	211,235	248,227	296,000	315,000	
01-0703-5144	Retirement	121,627	227,791	126,000	126,000	
01-0703-5145	Retirement - 401A	53,414	54,210	70,000	75,000	
01-0703-5146	Workers Compensation Insurance	22,045	25,658	31,000	31,000	
01-0703-5150	Employee Education & Training	25,083	19,495	22,000	22,000	
01-0703-5152	Disability Insurance	5,073	6,024	5,500	5,700	
01-0703-5156	Deferred Compensation	15,103	16,940	19,000	25,000	
<b>Total Personnel Services</b>		<b>1,948,614</b>	<b>2,285,974</b>	<b>2,385,700</b>	<b>2,476,100</b>	<b>-</b>

# FIRE DEPARTMENT

## Suppression 703

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Operations

01-0703-5214	Auto Licenses & Titles	21	-	-	-	
01-0703-5234	Member Dues & Registration Fees	355	300	600	600	
01-0703-5240	Electric	6,819	7,708	7,000	8,000	
01-0703-5242	Water	5,501	6,616	7,000	7,000	
01-0703-5244	Sewer	1,007	1,170	1,200	1,200	
01-0703-5246	Gas	2,502	2,912	2,900	2,900	
01-0703-5248	Telephone	11,673	10,916	12,000	11,000	
01-0703-5272	R&M Motor Vehicle & Equipment	41,329	23,541	33,000	33,000	
01-0703-5274	R&M Buildings & Grounds	2,419	1,430	4,000	4,000	
01-0703-5276	R&M Radios & Communication Equipment	931	1,819	2,800	5,000	
01-0703-5278	R&M Other	639	1,223	1,700	1,700	
01-0703-5280	Travel Expenses	1,052	2,122	5,500	5,500	
01-0703-5310	Office Supplies	-	31	700	700	
01-0703-5320	Agriculture & Horticulture Supplies	-	112	200	200	
01-0703-5322	Chemical, Lab & Medical Supplies	5,787	5,102	10,000	10,000	
01-0703-5326	Janitorial Supplies	1,352	854	1,700	1,700	
01-0703-5328	Clothing & Uniforms	62,565	57,832	66,000	66,000	
01-0703-5336	Safety Supplies	1,269	1,112	2,700	2,700	
01-0703-5340	Hazardous Materials	1,247	437	1,600	1,600	
01-0703-5342	Professional Supplies	425	181	300	300	
01-0703-5344	Other Operating Supplies	1,921	2,805	3,500	3,500	
01-0703-5350	Painting Supplies	505	78	800	800	
01-0703-5356	Small Tools	1,217	202	2,600	2,000	
01-0703-5430	Steel	132	-	-	-	
01-0703-5432	Fire Hose Replacement	3,728	1,572	3,500	3,500	
01-0703-5434	Other Building Materials	-	-	800	800	
01-0703-5438	Breathing Equipment	2,974	3,735	4,000	6,500	
01-0703-5512	Gasoline & Diesel	35,479	25,465	32,000	32,000	
01-0703-5516	Tires & Tubes	10,212	14,482	12,000	15,000	
01-0703-5520	Vehicle & Equipment Parts	18,923	19,524	15,000	15,000	
01-0703-5522	Fleet Management	350,000	380,000	380,000	380,000	
01-0703-5612	Exterminating Contract	480	480	500	500	
01-0402-5618	Maint. Contracts Office Mach./Equip	-	-	-	500	
01-0703-5626	Other Contracts	18,820	22,407	42,000	44,000	
01-0703-5710	Liability Insurance	15,542	21,439	22,000	22,000	
<b>Total Operations</b>		<b>606,826</b>	<b>617,608</b>	<b>679,600</b>	<b>689,200</b>	<b>-</b>

# FIRE DEPARTMENT

## Suppression 703

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Fixed Assets

01-0703-6090	Fixed Assets	34,986	34,081	37,000	35,000	
<b>Total Fixed Assets</b>		<b>34,986</b>	<b>34,081</b>	<b>37,000</b>	<b>35,000</b>	-
<b>Total Fire Department Suppression</b>		<b>2,590,426</b>	<b>2,937,663</b>	<b>3,102,300</b>	<b>3,200,300</b>	-
<b>Total Fire Department</b>		<b>2,922,306</b>	<b>3,328,883</b>	<b>3,499,500</b>	<b>3,600,200</b>	-



*New Fire Station #3  
Expected Completion Summer 2027*

# HUMAN RESOURCES 301

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## DEPARTMENT PROFILE

The Human Resources Department is responsible for all human resource functions of the city including recruiting, interviewing, selecting, and retaining all city employees, maintaining a competitive compensation and classification plan, and administering all employee benefit programs including medical, life, and disability insurances, vacation, sick, and holiday leaves, and retirement and wellness programs. In addition, this department maintains all personnel files, verifies time and attendance records, mediates employee issues, investigates citizen complaints regarding employees, assists with professional development activities, and acts as the city’s ADA Coordinator. Lastly, this department ensures the city remains in compliance with the city’s Employee Handbook policies and procedures as well as federal and state laws relating to personnel such as the Americans with Disabilities Act (ADA), Family Medical Leave Act (FMLA), Equal Employment Opportunity laws, and Fair Standards Labor Act (FSLA).

## STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Human Resources Director	1	1	1
Assistant Human Resources Director	1	1	1
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>

## FY 2026-27 BUDGET PRIORITIES

- Unemployment insurance expenses include \$4,000 for city-wide claims as needed.
- Other contract expenses include \$29,200 for drug testing, flex spending account maintenance, background checks, motor vehicle reports, required physicals, and update to the compensation and classification plan. The results of the plan will be implemented during July 2027, the beginning of the next fiscal year.
- Other activities expenses include \$10,000 for the annual BBQ lunch at Public Works, Thanksgiving luncheon, Administrative Professional Day luncheon, Family Day, and wellness incentives.

# HUMAN RESOURCES 301

## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Personnel Services

01-0301-5110	Salaries: Regular	138,485	143,395	148,000	152,000	
01-0301-5120	Salaries: Longevity	-	1,800	2,000	2,200	
01-0301-5140	FICA	10,149	10,512	11,800	12,000	
01-0301-5142	Group Life & Health Insurance	24,773	32,280	32,000	25,000	
01-0301-5144	Retirement	14,705	29,535	14,000	14,000	
01-0301-5145	Retirement - 401A	9,661	9,983	10,300	10,600	
01-0301-5146	Workers Compensation Insurance	767	785	800	900	
01-0301-5148	Unemployment Insurance	1,809	3,005	10,000	4,000	
01-0301-5150	Employee Education & Training	653	250	3,000	3,000	
01-0301-5152	Disability Insurance	533	601	700	700	
01-0301-5156	Deferred Compensation	2,799	3,013	3,000	3,100	
<b>Total Personnel Services</b>		<b>204,334</b>	<b>235,157</b>	<b>235,600</b>	<b>227,500</b>	<b>-</b>

### Operations

01-0301-5212	Freight & Delivery Service	-	-	100	-	
01-0301-5220	Printing	35	45	300	100	
01-0301-5230	Publication of Reports & Legal Notices	40	51	200	100	
01-0301-5232	Subscriptions	-	-	700	-	
01-0301-5234	Member Dues & Registration Fees	1,139	947	2,500	2,500	
01-0301-5248	Telephone	386	424	500	500	
01-0301-5280	Travel Expenses	1,433	642	2,400	2,700	
01-0301-5284	Employee Auto Allowance	2,100	2,100	2,100	2,100	
01-0301-5310	Office Supplies	1,229	3,165	2,000	2,000	
01-0301-5626	Other Contracts	24,324	6,876	11,000	29,200	
01-0301-5710	Liability Insurance	5,202	5,903	6,000	6,500	
01-0301-5720	Surety Bonds	-	-	-	-	
01-0301-5910	Christmas Luncheon & Gifts	9,609	10,693	10,000	11,000	
01-0301-5915	Flowers	520	521	500	500	
01-0301-5950	Employee of the Quarter	289	-	-	-	
01-0301-5960	Other Activities	5,924	4,816	5,000	10,000	
<b>Total Operations</b>		<b>52,230</b>	<b>36,183</b>	<b>43,300</b>	<b>67,200</b>	<b>-</b>

<b>Total Human Resources</b>		<b>256,564</b>	<b>271,340</b>	<b>278,900</b>	<b>294,700</b>	<b>-</b>
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# INFORMATION TECHNOLOGY 403

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## DEPARTMENT PROFILE

The Information Technology Department is responsible for managing the city’s critical information systems architecture, network infrastructure, cybersecurity posture, and end-user support for all city departments consisting of servers, network and security electronics, unified communications technologies, desktops, laptops, peripheral equipment, backups, disaster recovery, and business continuity. This department also maintains city software, associated licenses, and agreements. Other responsibilities include managing the city’s Geographic Information System (GIS) and a government/education public access channel, as well as conducting periodic training for all city employees on cybersecurity.

## STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
IT Director	1	1	1
IT Technician II	0	0	1
GIS Technician	1	1	1
IT Technician (Part-Time)	1	1	0
<b>Total Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>

## FY 2026-27 BUDGET PRIORITIES

- Personnel services expenses have increased \$84,000 (salary and benefits) due to hiring one additional full-time IT Technician position. The part-time position was eliminated and IT contracting expenses were reduced from \$30,000 to \$20,000.
- Maintenance contracts of office machines expenses include \$65,000 for annual maintenance contracts for various applications such as routers, firewalls, filters, servers, switches, and hardware.
- Other contracts expenses include \$160,000 for numerous services such as website hosting, livestream hosting, cybersecurity training, domain registration, password management software, Adobe licenses, remote support software, GIS mapping software, project management software, Teams licenses, Office 365 licenses, security camera software/licenses, cloud hosting and licenses, wiring as needed, among other contracts.
- Fixed assets expenses include \$110,000 to add and replace security cameras at Public Works Department and various city parks including Market Park and Veterans Park, replace end-of-life switches and replace end-user hardware in various offices.

# INFORMATION TECHNOLOGY 403

## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Personnel Services

01-0403-5110	Salaries: Regular	84,693	89,132	95,000	179,000	
01-0403-5120	Salaries: Longevity	-	500	600	700	
01-0403-5140	FICA	5,907	5,958	9,800	7,800	
01-0403-5142	Group Life & Health Insurance	13,590	18,208	20,000	23,000	
01-0403-5144	Retirement	13,608	25,513	14,000	14,000	
01-0403-5145	Retirement - 401A	5,813	5,325	8,000	6,800	
01-0403-5146	Workers Compensation Insurance	479	490	500	600	
01-0403-5150	Employee Education & Training	3,445	73	6,000	7,000	
01-0403-5152	Disability Insurance	316	355	600	500	
01-0403-5156	Deferred Compensation	1,687	1,817	2,400	2,500	
<b>Total Personnel Services</b>		<b>129,538</b>	<b>147,370</b>	<b>156,900</b>	<b>241,900</b>	<b>-</b>

### Operations

01-0403-5220	Printing	-	45	100	400	
01-0403-5234	Member Dues & Registration Fees	-	399	1,000	1,000	
01-0403-5248	Telephone	917	1,121	1,000	3,000	
01-0403-5280	Travel Expenses	661	1,219	2,000	2,000	
01-0403-5310	Office Supplies	-	624	500	700	
01-0403-5314	Computer Supplies	862	6,549	6,000	7,000	
01-0403-5618	Maintenance Contracts Office Machine & Equip.	22,756	30,609	58,600	65,000	
01-0403-5626	Other Contracts	131,616	141,486	234,000	160,000	
01-0403-5710	Liability Insurance	5,216	5,920	6,000	6,500	
<b>Total Operations</b>		<b>162,028</b>	<b>187,972</b>	<b>309,200</b>	<b>245,600</b>	<b>-</b>

### Fixed Assets

01-0403-6090	Fixed Assets	37,311	78,302	432,000	110,000	
<b>Total Fixed Assets</b>		<b>37,311</b>	<b>78,302</b>	<b>432,000</b>	<b>110,000</b>	<b>-</b>

<b>Total Information Technology</b>		<b>328,877</b>	<b>413,644</b>	<b>898,100</b>	<b>597,500</b>	<b>-</b>
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# PARKS & RECREATION

## Administration 801

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### DIVISION PROFILE

The Parks & Recreation Department consists of four divisions: the Administration Division, Maintenance Division, Pool Division, and the Programming Division.

The Administration Division oversees the operations and maintenance of ten city-owned parks consisting of the 165 acre Regional Park (including the Southeast Tennessee Trade & Conference Center), 7.3 acre Heritage Park, 1.5 acre Ingleside Park, 2.3 acre Cook Park, 11 acre Veterans Park, 11.5 acre Eco Park, 20 acre Prof Powers Park, 3.3 acre Market Park, 4.7 acre Fisher Field, and the 6.6-mile-long Eureka Trail. The city also owns the 0.7 acre Knight Park but has outsourced the maintenance and improvements of that park to Tennessee Wesleyan University through a contract. The Administration Division also supervises many recreational sports programs including little league baseball, T-ball, youth basketball, beginners' tennis, youth sports camps (baseball, basketball, softball, and tennis), and adult co-ed softball. In addition to sports programming, the division also supervises many annual events including a daddy-daughter dance, mother-son dance, fishing derby, soapbox derby, Easter egg hunt, seasonal farmers market, Arbor Day program, swim lessons, and various holiday events. Lastly, this division coordinates with the seven-member Recreation Advisory Board and oversees the contractor that maintains the downtown landscaping.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Parks & Recreation Director	1	1	1
Administrative Assistant	1	1	1
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>

### FY 2026-27 BUDGET PRIORITIES

- Food expenses include \$800 for the Parks & Recreation Advisory Board meetings.
- Fleet management expenses include \$3,500 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Other contract expenses include \$112,000 for web domain registration, copier lease, internet services, Civic Plus software for sports registration and facility rentals, alarm monitoring, Juneteenth Day event at Cook Park, various departmental software maintenance agreements, and preparation of a master plan for all city parks to remain eligible for state grants.

# PARKS & RECREATION

## Administration 801

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0801-5110	Salaries: Regular	117,554	122,062	126,000	127,000	
01-0801-5112	Salaries: Overtime	1,127	1,064	2,200	2,200	
01-0801-5140	FICA	8,902	9,037	10,000	10,000	
01-0801-5142	Group Life & Health Insurance	22,170	26,906	32,000	32,000	
01-0801-5144	Retirement	15,552	29,157	14,000	13,000	
01-0801-5145	Retirement - 401A	5,663	4,884	8,700	8,900	
01-0801-5146	Workers Compensation Insurance	767	785	800	900	
01-0801-5150	Employee Education & Training	3,285	3,535	600	1,000	
01-0801-5152	Disability Insurance	454	505	600	700	
01-0801-5156	Deferred Compensation	-	-	2,500	2,500	
<b>Total Personnel Services</b>		<b>175,474</b>	<b>197,935</b>	<b>197,400</b>	<b>198,200</b>	<b>-</b>

#### Operations

01-0801-5212	Freight & Delivery Service	-	-	300	300	
01-0801-5220	Printing	110	45	700	700	
01-0801-5234	Member Dues & Registration Fees	498	2,166	1,600	2,100	
01-0801-5248	Telephone	436	607	500	900	
01-0801-5272	R&M Motor Vehicles & Equipment	-	-	1,000	1,000	
01-0801-5280	Travel Expenses	10,136	8,597	1,500	1,500	
01-0801-5284	Employee Auto Allowance	3,800	3,800	3,800	3,800	
01-0801-5310	Office Supplies	2,469	1,642	2,400	2,400	
01-0801-5324	Food	672	789	800	800	
01-0801-5344	Other Operating Supplies	-	-	400	400	
01-0801-5512	Gasoline & Diesel	141	46	300	300	
01-0801-5516	Tires & Tubes	-	-	800	800	
01-0801-5518	Washing & Cleaning	-	-	300	300	
01-0801-5520	Vehicle & Equipment Parts	4	-	600	600	
01-0801-5522	Fleet Management	3,500	3,500	3,500	3,500	
01-0801-5626	Other Contracts	18,454	8,012	18,000	112,000	
01-0801-5710	Liability Insurance	5,899	6,739	6,800	6,800	
<b>Total Operations</b>		<b>46,119</b>	<b>35,943</b>	<b>43,300</b>	<b>138,200</b>	<b>-</b>

#### Fixed Assets

01-0801-6090	Fixed Assets	-	-	-	-	
<b>Total Fixed Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Parks &amp; Recreation Administration</b>		<b>221,593</b>	<b>233,878</b>	<b>240,700</b>	<b>336,400</b>	<b>-</b>
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# PARKS & RECREATION

## Maintenance 802

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### DIVISION PROFILE

The Parks & Recreation Department consists of four divisions: the Administration Division, Maintenance Division, Pool Division, and the Programming Division.

The Maintenance Division maintains ten city-owned parks and their amenities consisting of the 165 acre Regional Park (including the Southeast Tennessee Trade & Conference Center and splash pad), 7.3 acre Heritage Park, 1.5 acre Ingleside Park, 2.3 acre Cook Park, 11 acre Veterans Park, 11.5 acre Eco Park, 20 acre Prof Powers Park, 3.3 acre Market Park, 4.7 acre Fisher Field, and the 6.6-mile-long Eureka Trail. This division also prepares ball fields for games and tournaments, sets up/cleans up the Conference Center when rented, and assists with events and tournaments.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Park Maintenance Foreman	1	1	1
Park Maintenance Technician	1	1	1
Park Assistant	3	3	3
Custodian (Part-Time)	1	1	2
<b>Total Positions</b>	<b>6</b>	<b>6</b>	<b>7</b>

### FY 2026-27 BUDGET PRIORITIES

- Seasonal/part-time employee expenses have increased \$20,500 to hire one additional part-time custodial worker to better maintain the parks especially during the tournament season. Overtime expenses were reduced.
- Fleet management expenses include \$50,000 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Other contract expenses include \$220,500 for contractors to mow all parks and other city-owned properties, fertilize various city-owned properties, maintain the ponds at Regional Park and Prof Powers Park, provide portlets at the Eureka Trail and Veterans Park, and other contracts to cover remote lighting, lightning detection system, and various software.
- Maintenance project expenses include \$10,000 to improve the gravel road to the maintenance hut.
- Downtown beautification expenses include \$10,000 for a contractor to trim trees and maintain the landscape in the downtown areas.
- Fixed assets expenses include \$32,000 to purchase automatic door locks for all park restrooms, replacement splashpad tables, additional Cook Drive benches, replacement push mower, new aerator, and improvements to the dog park.

# PARKS & RECREATION

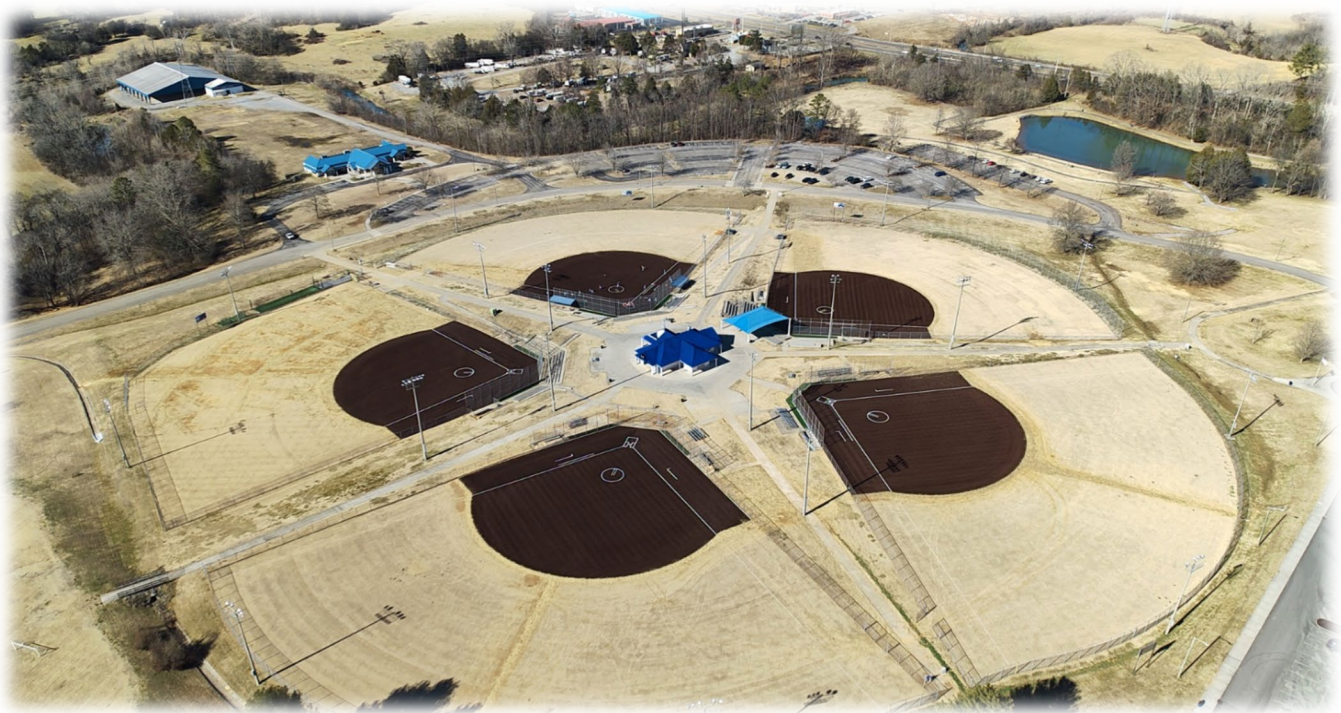
## Maintenance 802

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0802-5110	Salaries: Regular	197,329	202,394	209,000	204,000	
01-0802-5112	Salaries: Overtime	12,821	14,437	17,000	5,000	
01-0802-5118	Salaries: Seasonal/Part-Time	18,169	18,625	20,500	41,000	
01-0802-5120	Salaries: Longevity	-	1,400	1,700	1,300	
01-0802-5140	FICA	15,875	17,346	19,000	18,600	
01-0802-5142	Group Life & Health Insurance	45,502	45,448	50,000	73,000	
01-0802-5144	Retirement	23,328	43,736	22,000	20,000	
01-0802-5145	Retirement - 401A	9,669	10,283	15,000	14,000	
01-0802-5146	Workers Compensation Insurance	3,936	5,084	4,500	5,000	
01-0802-5150	Employee Education and Training	-	20	2,300	1,500	
01-0802-5152	Disability Insurance	716	861	900	900	
01-0802-5156	Deferred Compensation	485	1,355	2,000	3,000	
<b>Total Personnel Services</b>		<b>327,830</b>	<b>360,990</b>	<b>363,900</b>	<b>387,300</b>	<b>-</b>



*New Artificial Turf at Regional Park*

# PARKS & RECREATION

## Maintenance 802

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Operations

01-0802-5234	Membership Dues & Registration Fees	-	-	400	400	
01-0802-5240	Electric	18,713	26,896	23,000	28,000	
01-0802-5242	Water	12,512	13,405	21,000	16,000	
01-0802-5244	Sewer	6,356	5,926	6,300	6,300	
01-0802-5246	Gasoline & Diesel	432	532	1,000	1,000	
01-0802-5248	Telephone	4,470	4,350	5,200	3,400	
01-0802-5272	R&M Motor Vehicle & Equipment	2,670	4,883	7,000	5,000	
01-0802-5274	R&M Buildings & Grounds	65,274	115,806	50,000	50,000	
01-0802-5276	R&M Radios & Communication Equipment	10	144	500	500	
01-0802-5280	Travel Expenses	-	-	1,800	1,800	
01-0802-5290	Machinery & Equipment Rental	893	457	2,000	2,000	
01-0802-5320	Agriculture & Horticulture Supplies	10,867	11,539	19,500	19,500	
01-0802-5322	Chemical, Lab & Medical Supplies	4,395	8,704	8,000	8,000	
01-0802-5326	Janitorial Supplies	11,013	11,038	9,200	9,200	
01-0802-5328	Clothing & Uniforms	1,527	2,580	5,600	5,600	
01-0802-5344	Other Operating Supplies	170	150	3,800	1,000	
01-0802-5350	Painting Supplies	3,493	2,323	4,000	4,000	
01-0802-5354	Mechanical Supplies	626	1,729	2,500	2,500	
01-0802-5356	Small Tools	2,516	2,603	4,000	4,000	
01-0802-5412	Crushed Stone & Gravel	594	359	12,000	12,000	
01-0802-5414	Sand & Salt	-	-	20,000	1,000	
01-0802-5416	Lumber	41	221	3,000	1,000	
01-0802-5418	Block & Brick	-	-	100	100	
01-0802-5420	Concrete	1,900	-	1,000	1,000	
01-0802-5430	Steel	-	-	100	100	
01-0802-5512	Gasoline & Diesel	11,175	10,013	10,000	12,000	
01-0802-5516	Tires & Tubes	1,290	3,871	3,000	3,000	
01-0802-5520	Vehicle & Equipment Parts	2,856	1,911	7,500	5,000	
01-0802-5522	Fleet Management	50,000	50,000	50,000	50,000	
01-0802-5612	Exterminating Contract	997	628	800	800	
01-0802-5626	Other Contracts	136,290	117,875	181,000	220,500	
01-0802-5710	Liability Insurance	15,967	14,061	14,500	28,000	
01-0802-6055	Maintenance Projects	16,320	9,950	-	10,000	
01-0802-6058	Downtown Beautification	5,400	11,206	10,000	10,000	
<b>Total Operations</b>		<b>388,767</b>	<b>433,163</b>	<b>487,800</b>	<b>522,700</b>	<b>-</b>

#### Fixed Assets

01-0802-6090	Fixed Assets	18,653	2,143	50,000	32,000	
<b>Total Fixed Assets</b>		<b>18,653</b>	<b>2,143</b>	<b>50,000</b>	<b>32,000</b>	<b>-</b>

<b>Total Parks &amp; Recreation Maintenance</b>		<b>735,250</b>	<b>796,296</b>	<b>901,700</b>	<b>942,000</b>	<b>-</b>
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# PARKS & RECREATION

## Pool 803

### DIVISION PROFILE

The Parks & Recreation Department consists of four divisions: the Administration Division, Maintenance Division, Pool Division, and the Programming Division.

The Pool Division is responsible for operating the outdoor swimming pool at Ingleside Park including having certified lifeguards during the swimming season.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Seasonal Lifeguards	10	10	10
<b>Total Positions</b>	<b>10</b>	<b>10</b>	<b>10</b>

### FY 2026-27 BUDGET PRIORITIES

- Other contract expenses include \$1,000 for lifeguard drug testing.



*Pool at Ingleside Park*

# PARKS & RECREATION

## Pool 803

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0803-5118	Salaries: Seasonal	34,004	35,125	31,000	38,000	
01-0803-5140	FICA	2,689	2,675	2,200	3,000	
01-0803-5146	Workers Compensation Insurance	1,629	1,765	1,800	1,500	
<b>Total Personnel Services</b>		<b>38,322</b>	<b>39,565</b>	<b>35,000</b>	<b>42,500</b>	<b>-</b>

#### Operations

01-0803-5242	Water	1,953	2,279	2,000	2,400	
01-0803-5244	Sewer	293	351	300	400	
01-0803-5278	R&M Other	8,205	2,910	3,000	5,000	
01-0803-5322	Chemical, Lab & Medical Supplies	10,559	11,166	8,000	10,000	
01-0803-5328	Clothing & Uniforms	350	378	1,200	1,200	
01-0803-5344	Other Operating Supplies	2,219	1,601	1,200	1,200	
01-0803-5612	Exterminating Contract	360	360	400	400	
01-0803-5626	Other Contracts	907	615	1,000	1,000	
01-0803-5710	Liability Insurance	1,863	3,497	3,500	3,800	
<b>Total Operations</b>		<b>26,709</b>	<b>23,157</b>	<b>20,600</b>	<b>25,400</b>	<b>-</b>

#### Fixed Assets

01-0803-6090	Fixed Assets	-	-	6,000	-	
<b>Total Fixed Assets</b>		<b>-</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>-</b>

<b>Total Parks &amp; Recreation Pool</b>		<b>65,031</b>	<b>62,722</b>	<b>61,600</b>	<b>67,900</b>	<b>-</b>
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# PARKS & RECREATION

## Programming 804

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### DIVISION PROFILE

The Parks & Recreation Department consists of four divisions: the Administration Division, Maintenance Division, Pool Division, and the Programming Division.

The Programming Division offers and conducts many recreational sports programs including little league baseball, T-ball, youth basketball, beginners' tennis, youth sports camps (baseball, basketball, softball, and tennis), and adult co-ed softball. This division also offers and conducts many annual events including a daddy-daughter dance, mother-son dance, fishing derby, soapbox derby, Easter egg hunt, seasonal farmers market, Arbor Day program, swim lessons, and various holiday events.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Program Coordinator	1	1	1
Assistant Program Coordinator	1	1	1
Seasonal Employees	10	10	11
<b>Total Positions</b>	<b>12</b>	<b>12</b>	<b>13</b>

### FY 2026-27 BUDGET PRIORITIES

- Seasonal/part-time employee expenses have increased \$20,500 to hire one additional part-time seasonal worker to cover after hour events. Overtime expenses were reduced.
- Athletic officials' expenses include \$20,000 to hire certified umpires and referees for all sports programs.
- Program expenses include \$70,000 for uniforms, balls, trophies, and related items for recreational and sporting events along with Soap Box Derby travel expenses.
- Recreation supplies expenses include \$12,000 for equipment and related items to conduct recreational and sporting events.
- Other contract expenses include \$9,000 for various software maintenance contracts, health inspections, and music license.
- Fourth of July expenses include \$20,000 for the firework/drone show, stage rental, arcade, and regional promotion. Another \$80,000 is included in the Hotel/Motel Tax Fund.

# PARKS & RECREATION

## Programming 804

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0804-5110	Salaries: Regular	107,175	112,840	112,000	114,000	
01-0804-5112	Salaries: Overtime	14,156	15,563	16,000	5,000	
01-0804-5118	Salaries: Seasonal	55,912	67,122	55,000	75,500	
01-0804-5120	Salaries: Longevity	-	400	500	900	
01-0804-5140	FICA	12,605	13,962	14,000	17,000	
01-0804-5142	Group Life & Health Insurance	25,635	30,471	32,000	40,000	
01-0804-5144	Retirement	10,692	20,046	11,000	11,000	
01-0804-5145	Retirement - 401A	2,869	2,841	4,000	5,000	
01-0804-5146	Workers Compensation Insurance	2,725	3,502	2,800	3,500	
01-0804-5150	Employee Education & Training	-	80	2,200	2,200	
01-0804-5152	Disability Insurance	419	515	600	600	
01-0804-5156	Deferred Compensation	-	-	2,100	2,000	
<b>Total Personnel Services</b>		<b>232,188</b>	<b>267,342</b>	<b>252,200</b>	<b>276,700</b>	<b>-</b>

#### Operations

01-0804-5234	Membership Dues & Registration Fees	-	-	500	500	
01-0804-5236	Advertising	7,152	6,334	7,500	7,500	
01-0804-5248	Telephone	1,199	1,070	1,400	1,400	
01-0804-5280	Travel Expenses	-	-	3,200	3,200	
01-0804-5294	Athletic Officials	16,708	19,906	18,000	20,000	
01-0804-5298	Program Expenses	73,642	76,984	30,000	70,000	
01-0804-5330	Concession Supplies	37,995	42,129	30,000	45,000	
01-0804-5332	Recreation Supplies	6,547	12,157	12,000	12,000	
01-0804-5626	Other Contracts	4,412	5,160	9,100	9,000	
01-0804-5710	Liability Insurance	3,508	4,420	4,600	4,600	
01-0804-5965	Athens Area Youth Council	72	22	-	-	
01-0804-6040	Fourth of July Expenditures	46,815	23,000	50,000	20,000	
<b>Total Operations</b>		<b>198,051</b>	<b>191,183</b>	<b>166,300</b>	<b>193,200</b>	<b>-</b>

#### Fixed Assets

01-0804-6090	Fixed Assets	-	9,216	3,000	-	
<b>Total Fixed Assets</b>		<b>-</b>	<b>9,216</b>	<b>3,000</b>	<b>-</b>	<b>-</b>

<b>Total Parks &amp; Recreation Programming</b>		<b>430,239</b>	<b>467,740</b>	<b>421,500</b>	<b>469,900</b>	<b>-</b>
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<b>Total Parks &amp; Recreation Department</b>		<b>1,452,112</b>	<b>1,560,636</b>	<b>1,625,500</b>	<b>1,816,200</b>	<b>-</b>
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# POLICE DEPARTMENT

## Administration 601

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### DIVISION PROFILE

The Police Department consists of three divisions: the Administration Division, the Detectives Division, and the Patrol Division.

The Administration Division supervises the overall law enforcement affairs of the city to preserve law and order and ensures all state laws and city ordinances are enforced for the protection of property, health, safety, and welfare of all citizens and its visitors. This division also oversees the Police Reserve, assists the city court with various cases, and maintains various records.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Police Chief	1	1	1
Records Clerk	1	1	1
Administrative Assistant	1	1	1
<b>Total Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>

### FY 2026-27 BUDGET PRIORITIES

- Fleet management expenses include \$6,000 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of vehicles and equipment.
- Maintenance contracts of office machine expenses include \$2,000 for the copier maintenance agreement.
- Other contract expenses include \$7,500 to fund interpreters as needed.
- Public relations expenses include \$5,000 for educational materials distributed in the public schools and the general public.
- State charges - court expenses include \$10,000 for fees paid to the state.
- Police benefit fund expenses include \$500 to send recognition to employees as needed.
- Fixed assets expenses include \$1,000 for furniture replacement.

# POLICE DEPARTMENT

## Administration 601

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0601-5110	Salaries: Regular	249,393	190,082	197,000	203,000	
01-0601-5120	Salaries: Longevity	-	2,000	2,300	2,800	
01-0601-5122	Salaries: Special	800	1,600	1,600	1,600	
01-0601-5140	FICA	18,447	14,250	15,000	15,800	
01-0601-5142	Group Life & Health Insurance	33,505	34,318	33,000	35,000	
01-0601-5144	Retirement	20,412	38,269	20,000	20,000	
01-0601-5145	Retirement - 401A	6,331	5,786	6,700	7,300	
01-0601-5146	Workers Compensation Insurance	767	981	1,500	1,500	
01-0601-5150	Employee Education & Training	450	1,774	3,000	3,000	
01-0601-5152	Disability Insurance	683	779	800	800	
01-0601-5156	Deferred Compensation	1,795	3,530	3,700	4,000	
<b>Total Personnel Services</b>		<b>332,583</b>	<b>293,368</b>	<b>284,600</b>	<b>294,800</b>	<b>-</b>

# POLICE DEPARTMENT

## Administration 601

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Operations

01-0601-5210	Postage & Box Rent	49	21	300	300	
01-0601-5212	Freight & Delivery Service	38	17	300	300	
01-0601-5214	Auto License & Titles	30	30	-	100	
01-0601-5220	Printing	1,275	2,445	2,000	1,500	
01-0601-5230	Publication of Reports & Legal Notices	332	-	1,000	500	
01-0601-5234	Member Dues & Registration Fees	400	50	700	700	
01-0601-5248	Telephone	497	490	600	600	
01-0601-5272	R&M Motor Vehicle & Equipment	-	-	500	500	
01-0601-5280	Travel Expenses	-	1,042	4,000	3,500	
01-0601-5310	Office Supplies	892	1,223	3,200	3,000	
01-0601-5314	Computer Supplies	562	338	1,300	1,000	
01-0601-5328	Clothing & Uniforms	-	455	1,000	1,000	
01-0601-5512	Gasoline & Diesel	750	642	1,900	1,900	
01-0601-5516	Tires & Tubes	-	-	1,000	800	
01-0601-5518	Washing & Cleaning	-	-	600	600	
01-0601-5520	Vehicles and Equipment Parts	-	4	1,000	500	
01-0601-5522	Fleet Management	5,000	6,000	5,000	6,000	
01-0601-5618	Maint. Contracts Office Machines & Equip.	1,780	1,981	2,000	2,000	
01-0601-5622	Ties State Service	-	-	-	2,300	
01-0601-5626	Other Contracts	14,602	12,740	7,300	7,500	
01-0601-5710	Liability Insurance	37,014	14,407	15,000	16,000	
01-0601-5945	Coffee & Related Items	-	-	200	800	
01-0601-5955	Public Relations	10,638	1,024	8,000	5,000	
01-0601-6020	State Charges - Court	4,515	9,631	10,000	10,000	
01-0601-6035	Police Benefit Fund	-	-	500	500	
<b>Total Operations</b>		<b>78,374</b>	<b>52,541</b>	<b>67,400</b>	<b>66,900</b>	<b>-</b>

#### Fixed Assets

01-0601-6090	Fixed Assets	658	8,894	1,000	1,000	
<b>Total Fixed Assets</b>		<b>658</b>	<b>8,894</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>

<b>Total Police Administration</b>		<b>411,615</b>	<b>354,803</b>	<b>353,000</b>	<b>362,700</b>	<b>-</b>
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# POLICE DEPARTMENT

## Detectives 603

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### DIVISION PROFILE

The Police Department consists of three divisions: the Administration Division, the Detectives Division, and the Patrol Division.

The Detectives Division consists of detectives that investigate personal and property crimes, drug and alcohol violations, and vice and undercover violations. This division also performs drug task force duties.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Lieutenant	1	1	1
Sergeant	1	1	1
Detective	2	2	2
Drug Task Force	1	1	1
<b>Total Positions</b>	<b>5</b>	<b>5</b>	<b>5</b>

### FY 2026-27 BUDGET PRIORITIES

- Fleet management expenses include \$30,000 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Other contract expenses include \$54,000 for various software maintenance agreements and transcription service for interviews.

# POLICE DEPARTMENT

## Detectives 603

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0603-5110	Salaries: Regular	456,973	462,783	320,000	325,000	
01-0603-5112	Salaries: Overtime	14,521	14,988	20,000	20,000	
01-0603-5120	Salaries: Longevity	-	6,600	4,700	2,500	
01-0603-5122	Salaries: Special	6,400	14,400	4,000	4,000	
01-0603-5140	FICA	34,604	37,221	32,000	25,300	
01-0603-5142	Group Life & Health Insurance	72,056	86,500	60,000	56,000	
01-0603-5144	Retirement	38,881	87,472	35,000	28,000	
01-0603-5145	Retirement - 401A	16,120	15,968	16,000	22,000	
01-0603-5146	Workers Compensation Insurance	7,668	7,845	7,000	8,000	
01-0603-5150	Employee Education & Training	5,076	3,200	6,000	6,000	
01-0603-5152	Disability Insurance	1,730	2,021	1,500	1,300	
01-0603-5156	Deferred Compensation	5,870	6,193	3,000	6,500	
<b>Total Personnel Services</b>		<b>659,899</b>	<b>745,191</b>	<b>509,200</b>	<b>504,600</b>	<b>-</b>

#### Operations

01-0603-5214	Auto Licenses & Titles	190	95	200	200	
01-0603-5234	Member Dues & Registration Fees	-	-	500	500	
01-0603-5248	Telephone	2,639	2,539	2,000	3,000	
01-0603-5272	R&M Motor Vehicles & Equipment	-	-	1,000	1,000	
01-0603-5280	Travel Expenses	2,147	8,937	3,500	3,500	
01-0603-5328	Clothing & Uniforms	3,660	4,082	5,000	5,000	
01-0603-5342	Professional Supplies	954	142	3,000	1,000	
01-0603-5344	Other Operating Supplies	3,213	5,791	5,000	5,000	
01-0603-5512	Gasoline & Diesel	8,593	6,359	7,000	9,000	
01-0603-5516	Tires & Tubes	-	-	1,500	1,500	
01-0603-5518	Washing & Cleaning	100	-	700	700	
01-0603-5520	Vehicle & Equipment Parts	129	65	1,000	1,000	
01-0603-5522	Fleet Management	28,000	35,000	35,000	30,000	
01-0603-5626	Other Contracts	6,423	14,330	14,000	54,000	
01-0603-5710	Liability Insurance	16,482	26,506	16,000	19,000	
01-0603-5982	Lab Fees	-	1,015	2,000	2,000	
<b>Total Operations</b>		<b>72,530</b>	<b>104,861</b>	<b>97,400</b>	<b>136,400</b>	<b>-</b>

#### Fixed Assets

01-0603-6090	Fixed Assets	98,431	21,638	-	-	
<b>Total Fixed Assets</b>		<b>98,431</b>	<b>21,638</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Police Detectives</b>		<b>830,860</b>	<b>871,690</b>	<b>606,600</b>	<b>641,000</b>	<b>-</b>
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# POLICE DEPARTMENT

## Patrol 602

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### DIVISION PROFILE

The Police Department consists of three divisions: the Administration Division, the Detectives Division, and the Patrol Division.

The Patrol Division patrols city streets to enforce traffic rules, handles/investigates civil and criminal complaints and animal control calls, investigates crash scenes, and provides school resource officers to city schools.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Deputy Police Chief	1	1	1
Administrative Lieutenant	1	1	1
Lieutenant	1	1	1
Sergeant	4	4	4
Corporal	4	4	4
Directed Patrol Officer	1	1	1
School Resource Officer	3	3	3
Officer	15	15	15
Officer (Part-Time)	4	4	4
<b>Total Positions</b>	<b>34</b>	<b>34</b>	<b>34</b>

### FY 2026-27 BUDGET PRIORITIES

- Electric and gas expenses include \$1,700 for utilities for the storage facility at Public Works.
- Telephone expenses include \$30,000 for in-vehicle Internet service and cell phones.
- Fire arm supplies expenses include \$15,000 for ammunition, personal protection equipment, and supplies.
- Other operating supplies expenses include \$50,000 for replacement ballistic vests, SWAT ballistic vests, SWAT ballistic shields, supplies, and awards program.
- Fleet management expenses include \$205,000 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Other contracts expenses include \$195,000 for various maintenance agreements covering in-vehicle cameras, body cameras, and tasers on multi-year leases, records management system, along with radio access fees, and screenings and physicals.
- DAG expenses include \$6,000 for community events relating to crime prevention.
- Fixed assets expenses include \$125,000 for a digital message sign board and equipment for five replacement vehicles.

# POLICE DEPARTMENT

## Patrol 602

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0602-5110	Salaries: Regular	1,250,632	1,444,737	1,790,000	1,840,000	
01-0602-5112	Salaries: Overtime	83,270	104,204	85,000	85,000	
01-0602-5116	Salaries: Part-Time	5,340	24,438	25,000	25,000	
01-0602-5120	Salaries: Longevity	-	5,900	10,000	15,600	
01-0602-5122	Salaries: Special	11,200	33,200	24,000	30,000	
01-0602-5140	FICA	97,768	120,538	145,000	151,000	
01-0602-5142	Group Life & Health Insurance	207,315	259,816	338,000	400,000	
01-0602-5144	Retirement	145,928	273,349	155,000	156,000	
01-0602-5145	Retirement- 401A	45,212	52,846	85,000	90,000	
01-0602-5146	Workers Compensation Insurance	46,271	52,494	63,000	68,000	
01-0602-5150	Employee Education & Training	15,379	28,020	30,000	30,000	
01-0602-5152	Disability Insurance	4,434	6,126	7,600	7,800	
01-0602-5156	Deferred Compensation	7,285	9,703	14,000	15,000	
<b>Total Personnel Services</b>		<b>1,920,034</b>	<b>2,415,371</b>	<b>2,771,600</b>	<b>2,913,400</b>	<b>-</b>



# POLICE DEPARTMENT

## Patrol 602

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Operations

01-0602-5214	Auto Licenses & Titles	-	269	100	200	
01-0602-5232	Subscriptions	-	-	800	800	
01-0602-5234	Member Dues & Registration Fees	1,300	1,150	800	1,100	
01-0602-5240	Electric	855	1,554	1,500	1,500	
01-0602-5246	Gas	115	120	200	200	
01-0602-5248	Telephone	21,800	24,422	27,000	30,000	
01-0602-5272	R&M Motor Vehicle & Equipment	7,837	26,832	10,000	20,000	
01-0602-5276	R&M Radios & Communication Equipment	806	-	3,000	5,000	
01-0602-5280	Travel Expenses	9,064	11,872	12,000	12,000	
01-0602-5328	Clothing & Uniforms	20,664	21,409	25,000	25,000	
01-0602-5334	Fire Arm Supplies	8,827	12,237	14,000	15,000	
01-0602-5336	Safety Supplies	1,701	1,800	4,000	4,000	
01-0602-5342	Professional Supplies	5,032	3,195	12,000	6,000	
01-0602-5344	Other Operating Supplies	17,054	18,404	20,000	50,000	
01-0602-5512	Gasoline & Diesel	66,755	63,620	68,000	80,000	
01-0602-5516	Tires & Tubes	10,799	9,349	12,800	12,800	
01-0602-5518	Washing & Cleaning	430	1,695	3,500	3,500	
01-0602-5520	Vehicle & Equipment Parts	8,829	18,305	12,000	12,000	
01-0602-5522	Fleet Management	160,000	205,000	205,000	205,000	
01-0602-5618	Maint. Contracts Office Machines & Equip.	-	-	2,000	2,000	
01-0602-5626	Other Contracts	108,845	244,743	197,000	195,000	
01-0602-5710	Liability Insurance	69,673	98,826	112,000	112,000	
01-0602-6080	DAG Expenses	-	-	6,000	6,000	
<b>Total Operations</b>		<b>520,386</b>	<b>764,802</b>	<b>748,700</b>	<b>799,100</b>	<b>-</b>

#### Fixed Assets

01-0602-6090	Fixed Assets	199,875	232,183	104,000	125,000	
<b>Total Fixed Assets</b>		<b>199,875</b>	<b>232,183</b>	<b>104,000</b>	<b>125,000</b>	<b>-</b>

<b>Total Police Patrol</b>		<b>2,640,295</b>	<b>3,412,356</b>	<b>3,624,300</b>	<b>3,837,500</b>	<b>-</b>
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<b>Total Police Department</b>		<b>3,882,769</b>	<b>4,638,849</b>	<b>4,583,900</b>	<b>4,841,200</b>	<b>-</b>
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# PUBLIC WORKS

## Administration 901

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### DIVISION PROFILE

The Public Works Department consists of eight divisions: the Administration Division, Animal Shelter Division, Fleet Maintenance Division, Street Cleaning Division, Street Construction Division, Street Maintenance Division, Traffic Control Division, and the Sanitation Fund.

The Administration Division is responsible for overseeing all functions of the department, preparing various traffic reports such as speed studies, turn lane studies, and traffic control studies, and supervising major capital projects.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Public Works Director	1	1	1
Project Manager	1	1	1
Storm Water Coordinator	0	0	1
Administrative Assistant	1	1	1
<b>Total Positions</b>	<b>3</b>	<b>3</b>	<b>4</b>

### FY 2026-27 BUDGET PRIORITIES

- Personnel services expenses increased \$60,000 (salary and benefits) to hire a new full-time Stormwater Coordinator position to manage the city's storm water permit, maintain permit compliance, and develop a new storm water ordinance and fee schedule that would pay for the position.
- Fleet management expenses include \$5,500 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Other contracts expenses include \$25,000 for numerous maintenance agreements covering janitorial, timekeeping, HVAC, radios, fire alarm, GIS, and storm water permit fees.
- Fixed assets expenses include \$11,000 for furniture and equipment for the new Stormwater Coordinator position.

# PUBLIC WORKS

## Administration 901

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0901-5110	Salaries: Regular	239,063	246,028	251,000	313,000	
01-0901-5120	Salaries: Longevity	-	4,200	4,700	5,100	
01-0901-5140	FICA	17,742	18,069	19,000	20,300	
01-0901-5142	Group Life & Health Insurance	28,952	33,080	32,000	32,000	
01-0901-5144	Retirement	22,357	42,038	22,000	22,000	
01-0901-5145	Retirement - 401A	12,939	12,026	13,500	14,200	
01-0901-5146	Workers Compensation Insurance	959	981	1,000	1,100	
01-0901-5150	Employee Education & Training	3,122	1,047	2,800	2,800	
01-0901-5152	Disability Insurance	921	1,034	1,000	1,000	
01-0901-5156	Deferred Compensation	4,643	4,998	4,900	5,200	
<b>Total Personnel Services</b>		<b>330,698</b>	<b>363,502</b>	<b>351,900</b>	<b>416,700</b>	<b>-</b>



*Athens Public Works Facility*

# PUBLIC WORKS

## Administration 901

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Operations

01-0901-5212	Freight & Delivery Service	-	11	100	100	
01-0901-5220	Printing	53	51	300	300	
01-0901-5230	Publication of Reports & Legal Notices	94	290	800	800	
01-0901-5234	Member Dues & Registration Fees	1,654	2,832	2,500	2,500	
01-0901-5240	Electric	3,491	4,089	4,000	4,000	
01-0901-5242	Water	1,480	1,264	3,000	2,000	
01-0901-5244	Sewer	-	(13)	4,400	2,000	
01-0901-5246	Gas	1,323	1,248	1,300	1,300	
01-0901-5248	Telephone	5,319	5,403	4,500	1,800	
01-0901-5264	Engineering & Landscaping	-	817	-	-	
01-0901-5272	R&M Motor Vehicle & Equipment	4	24	100	100	
01-0901-5278	R&M Other	101	70	100	100	
01-0901-5280	Travel Expenses	1,170	1,134	2,000	2,000	
01-0901-5284	Employee Auto Allowance	3,600	3,600	3,600	3,600	
01-0901-5310	Office Supplies	1,474	2,668	3,000	3,000	
01-0901-5328	Clothing & Uniforms	-	-	1,000	-	
01-0901-5344	Other Operating Supplies	836	732	500	500	
01-0901-5512	Gasoline & Diesel	1,001	762	1,500	1,500	
01-0901-5516	Tires & Tubes	945	-	300	300	
01-0901-5518	Washing & Cleaning	-	-	100	-	
01-0901-5520	Vehicle & Equipment Parts	754	140	200	200	
01-0901-5522	Fleet Management	5,500	5,500	5,500	5,500	
01-0901-5618	Maint. Contracts Office Machines & Equip.	979	1,458	1,400	1,400	
01-0901-5626	Other Contracts	15,819	15,472	23,400	25,000	
01-0901-5710	Liability Insurance	10,916	11,650	12,000	18,000	
01-0901-5945	Coffee & Related Items	1,825	2,094	1,500	2,000	
<b>Total Operations</b>		<b>58,338</b>	<b>61,296</b>	<b>77,100</b>	<b>78,000</b>	<b>-</b>

#### Fixed Assets

01-0901-6090	Fixed Assets	19,036	16,077	15,000	11,000	
<b>Total Fixed Assets</b>		<b>19,036</b>	<b>16,077</b>	<b>15,000</b>	<b>11,000</b>	<b>-</b>

<b>Total Public Works Administration</b>		<b>408,071</b>	<b>440,874</b>	<b>444,000</b>	<b>505,700</b>	<b>-</b>
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# PUBLIC WORKS

## Animal Shelter 908

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### DIVISION PROFILE

The Public Works Department consists of eight divisions: the Administration Division, Animal Shelter Division, Fleet Maintenance Division, Street Cleaning Division, Street Construction Division, Street Maintenance Division, Traffic Control Division, and the Sanitation Fund.

The Animal Shelter Division enforces the city’s animal control ordinance, manages unwanted animals, investigates animal cruelty cases, traps nuisance animals, oversee adoptions, and manages the animal shelter consisting of 40 dog kennels, 18 cat kennels, and 50 cat kennels in the adoption center. This division also works closely and shares resources with the McMinn Regional Humane Society.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Shelter Manager	1	1	1
Animal Shelter Technician	2	2	2
<b>Total Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>

### FY 2026-27 BUDGET PRIORITIES

- Other operating supplies expenses include \$8,000 for animal food.
- Fleet management expenses include \$4,400 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Other contracts expenses include \$16,500 for various maintenance agreements covering Department of Health license, janitorial services, laundry chemicals, departmental software, fire alarm system, and HVAC services.
- Consider having the McMinn Regional Humane Society pay a \$833 monthly fee for their use of the building's utilities of electric, water, sewer, and gas. This would increase revenues by about \$10,000 per year.

# PUBLIC WORKS

## Animal Shelter 908

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0908-5110	Salaries: Regular	100,493	109,529	125,000	112,000	
01-0908-5112	Salaries: Overtime	2,744	5,119	2,000	2,000	
01-0908-5116	Salaries: Part-time	7,813	-	-	-	
01-0908-5140	FICA	8,329	8,437	11,000	8,500	
01-0908-5142	Group Life & Health Insurance	18,014	22,966	30,000	24,000	
01-0908-5144	Retirement	7,290	14,579	10,000	9,000	
01-0908-5145	Retirement - 401A	3,052	2,618	8,600	7,800	
01-0908-5146	Workers Compensation Insurance	2,684	3,771	3,700	4,000	
01-0908-5150	Employee Education & Training	762	262	2,000	2,000	
01-0908-5152	Disability Insurance	324	414	600	600	
01-0908-5156	Deferred Compensation	-	-	1,500	1,500	
<b>Total Personnel Services</b>		<b>151,505</b>	<b>167,696</b>	<b>194,400</b>	<b>171,400</b>	<b>-</b>



*New Animal Shelter and Adoption Center*

# PUBLIC WORKS

## Animal Shelter 908

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Operations

01-0908-5220	Printing	-	-	200	200	
01-0908-5240	Electric	12,694	19,752	20,000	20,000	
01-0908-5242	Water	862	2,381	3,000	3,000	
01-0908-5244	Sewer	362	2,611	3,000	3,000	
01-0908-5246	Gas	2,554	5,607	6,000	6,000	
01-0908-5248	Telephone	2,996	3,599	3,000	4,100	
01-0908-5272	R&M Motor Vehicle & Equipment	34	-	100	100	
01-0908-5274	R&M Buildings & Grounds	4,616	14,788	4,000	24,000	
01-0908-5280	Travel Expenses	177	200	1,500	1,500	
01-0908-5326	Janitorial Supplies	3,728	7,860	9,000	9,000	
01-0908-5328	Clothing & Uniforms	696	1,624	2,200	2,200	
01-0908-5344	Other Operating Supplies	10,261	14,600	12,000	8,000	
01-0908-5345	Vet Supplies - Animal Control	16,892	22,719	20,000	15,000	
01-0908-5350	Painting Supplies	-	-	500	500	
01-0908-5356	Small Tools	159	1,518	400	400	
01-0908-5434	Other Building Materials	-	106	500	500	
01-0908-5512	Gasoline & Diesel	432	137	1,000	1,000	
01-0908-5516	Tires & Tubes	-	-	600	600	
01-0908-5520	Vehicle & Equipment Parts	-	-	500	500	
01-0908-5522	Fleet Management	4,400	4,400	4,400	4,400	
01-0908-5612	Exterminating Contract	1,260	3,102	1,500	1,500	
01-0908-5626	Other Contracts	4,881	14,585	15,000	16,500	
01-0908-5710	Liability Insurance	819	1,896	3,000	1,500	
<b>Total Operations</b>		<b>67,823</b>	<b>121,484</b>	<b>111,400</b>	<b>123,500</b>	<b>-</b>

#### Fixed Assets

01-0908-6090	Fixed Assets	360	-	3,500	-	
<b>Total Fixed Assets</b>		<b>360</b>	<b>-</b>	<b>3,500</b>	<b>-</b>	<b>-</b>

<b>Total Public Works Animal Shelter</b>		<b>219,688</b>	<b>289,180</b>	<b>309,300</b>	<b>294,900</b>	<b>-</b>
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# PUBLIC WORKS

## Fleet Maintenance 906

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### DIVISION PROFILE

The Public Works Department consists of eight divisions: the Administration Division, Animal Shelter Division, Fleet Maintenance Division, Street Cleaning Division, Street Construction Division, Street Maintenance Division, Traffic Control Division, and the Sanitation Fund.

The Fleet Maintenance Division is responsible for repairing and maintaining all city vehicles and equipment including school buses for the Athens City Schools, performing preventative maintenance, maintaining an inventory of tires and spare parts, and assisting all city departments with replacing their vehicles and equipment as needed through the Fleet Management Fund. The foreman of this division also serves on the accident review committee.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Foreman	1	1	1
Senior Mechanic	2	2	2
<b>Total Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>

### FY 2026-27 BUDGET PRIORITIES

- Fleet management expenses include \$8,000 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Other contracts expenses include \$7,000 for maintenance contracts for various software applications.

# PUBLIC WORKS

## Fleet Maintenance 906

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0906-5110	Salaries: Regular	177,850	184,778	185,000	190,000	
01-0906-5112	Salaries: Overtime	2,297	1,840	3,000	3,000	
01-0906-5120	Salaries: Longevity	-	1,200	1,500	2,000	
01-0906-5140	FICA	12,810	12,613	14,300	14,800	
01-0906-5142	Group Life & Health Insurance	33,366	46,895	49,000	51,000	
01-0906-5144	Retirement	16,524	31,105	17,000	16,000	
01-0906-5145	Retirement - 401A	6,682	6,256	12,800	13,000	
01-0906-5146	Workers Compensation Insurance	4,122	5,522	5,600	5,700	
01-0906-5150	Employee Education & Training	3,315	3,400	5,000	5,000	
01-0906-5152	Disability Insurance	679	764	800	800	
01-0906-5156	Deferred Compensation	-	553	3,600	3,600	
<b>Total Personnel Services</b>		<b>257,645</b>	<b>294,926</b>	<b>297,600</b>	<b>304,900</b>	<b>-</b>

# PUBLIC WORKS

## Fleet Maintenance 906

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Operations

01-0906-5214	Auto Licenses & Titles	21	-	-	-	
01-0906-5220	Printing	-	-	200	200	
01-0906-5240	Electric	7,540	9,279	10,000	10,000	
01-0906-5242	Water	2,637	2,528	4,500	4,500	
01-0906-5244	Sewer	-	13	6,000	6,000	
01-0906-5246	Gas	4,253	3,947	4,000	4,000	
01-0906-5248	Telephone	776	773	800	800	
01-0906-5272	R&M Motor Vehicles & Equipment	2,609	139	1,500	1,500	
01-0906-5274	R&M Buildings & Grounds	7,282	4,665	7,000	7,000	
01-0906-5278	R&M Other	-	-	200	200	
01-0906-5280	Travel Expenses	2,679	724	2,000	2,000	
01-0906-5322	Chemical, Lab & Medical Supplies	-	215	100	100	
01-0906-5326	Janitorial Supplies	4,448	4,374	4,000	4,000	
01-0906-5328	Clothing & Uniforms	1,245	1,343	2,400	2,800	
01-0906-5336	Safety Supplies	911	750	1,000	1,000	
01-0906-5344	Other Operating Supplies	737	1,866	2,000	2,000	
01-0906-5352	Welding Supplies	532	1,581	2,000	2,000	
01-0906-5356	Small Tools	5,571	3,008	5,500	5,500	
01-0906-5362	Other Repair & Maintenance Supplies	6,536	10,628	10,000	10,000	
01-0906-5430	Steel	145	-	1,000	1,000	
01-0906-5512	Gasoline & Diesel	3,083	2,484	3,500	3,500	
01-0906-5514	Fluids & Lubricants	25,288	27,100	20,000	22,000	
01-0906-5516	Tires & Tubes	105	1,061	1,000	1,500	
01-0906-5520	Vehicle & Equipment Parts	1,661	1,239	3,000	3,000	
01-0906-5522	Fleet Management	7,000	8,000	8,000	8,000	
01-0906-5612	Exterminating Contract	406	546	600	600	
01-0906-5626	Other Contracts	198	5,859	7,000	7,000	
01-0906-5710	Liability Insurance	4,447	1,988	2,300	6,500	
<b>Total Operations</b>		<b>90,110</b>	<b>94,110</b>	<b>109,600</b>	<b>116,700</b>	<b>-</b>

#### Fixed Assets

01-0906-6090	Fixed Assets	14,738	20,879	-	-	
<b>Total Fixed Assets</b>		<b>14,738</b>	<b>20,879</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Public Works Fleet Maintenance</b>		<b>362,493</b>	<b>409,915</b>	<b>407,200</b>	<b>421,600</b>	<b>-</b>
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# PUBLIC WORKS

## Street Cleaning 905

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### DIVISION PROFILE

The Public Works Department consists of eight divisions: the Administration Division, Animal Shelter Division, Fleet Maintenance Division, Street Cleaning Division, Street Construction Division, Street Maintenance Division, Traffic Control Division, and the Sanitation Fund.

The Street Cleaning Division is responsible for 116 miles of city streets including sweeping city streets, flushing pipes, picking up brush and leaves, and removing snow and ice from city streets. This division also trims trees and cuts vegetation around signs and intersections.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Foreman	1	1	1
Heavy Equipment Operator	3	3	3
Light Equipment Operator	4	4	4
Mower Operator	1	1	1
<b>Total Positions</b>	<b>9</b>	<b>9</b>	<b>9</b>

### FY 2026-27 BUDGET PRIORITIES

- Sand and salt expenses includes \$10,000 to purchase salt for inclement weather.
- Fleet management expenses include \$200,000 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Other contract expenses include \$45,000 for tree cutting and brush grinding services.

# PUBLIC WORKS

## Street Cleaning 905

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0905-5110	Salaries: Regular	398,589	397,525	425,000	436,000	
01-0905-5112	Salaries: Overtime	8,932	9,180	9,000	9,000	
01-0905-5120	Salaries: Longevity	-	9,800	10,600	10,900	
01-0905-5140	FICA	29,699	30,306	33,000	35,000	
01-0905-5142	Group Life & Health Insurance	92,329	99,791	113,000	119,000	
01-0905-5144	Retirement	42,769	80,182	40,000	38,000	
01-0905-5145	Retirement - 401A	9,937	10,467	14,000	15,000	
01-0905-5146	Workers Compensation Insurance	12,460	13,729	14,000	14,000	
01-0905-5150	Employee Education & Training	-	2,150	2,000	2,000	
01-0905-5152	Disability Insurance	1,520	1,659	1,700	1,700	
01-0905-5156	Deferred Compensation	4,100	4,414	8,300	8,300	
<b>Total Personnel Services</b>		<b>600,335</b>	<b>659,205</b>	<b>670,600</b>	<b>688,900</b>	<b>-</b>

#### Operations

01-0905-5214	Auto Licenses & Titles	64	21	-	-	
01-0905-5248	Telephone	420	485	500	900	
01-0905-5252	Street Washing	751	968	1,500	1,500	
01-0905-5272	R&M Motor Vehicles & Equipment	9,614	5,360	8,000	8,000	
01-0905-5278	R&M Other	-	-	300	300	
01-0905-5320	Agriculture & Horticulture Supplies	143	4,887	5,000	5,000	
01-0905-5328	Clothing & Uniforms	3,251	3,829	5,600	6,300	
01-0905-5344	Other Operating Supplies	708	1,470	2,000	2,000	
01-0905-5356	Small Tools	320	2,397	1,500	4,000	
01-0905-5362	Other Repair & Maintenance Supplies	65	684	2,000	2,000	
01-0905-5414	Sand & Salt	14,548	13,786	10,000	10,000	
01-0905-5430	Steel	-	-	400	400	
01-0905-5512	Gasoline & Diesel	51,852	40,192	50,000	50,000	
01-0905-5516	Tires & Tubes	8,490	14,332	17,000	17,000	
01-0905-5520	Vehicle & Equipment Parts	43,578	87,484	46,000	46,000	
01-0905-5522	Fleet Management	200,000	200,000	200,000	200,000	
01-0905-5626	Other Contracts	33,340	32,772	45,000	45,000	
01-0905-5710	Liability Insurance	6,202	9,113	9,500	9,500	
<b>Total Operations</b>		<b>373,346</b>	<b>417,778</b>	<b>404,300</b>	<b>407,900</b>	<b>-</b>

#### Fixed Assets

01-0905-6090	Fixed Assets	-	22,706	2,100	-	
<b>Total Fixed Assets</b>		<b>-</b>	<b>22,706</b>	<b>2,100</b>	<b>-</b>	<b>-</b>

<b>Total Public Works Street Cleaning</b>		<b>973,681</b>	<b>1,099,689</b>	<b>1,077,000</b>	<b>1,096,800</b>	<b>-</b>
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# PUBLIC WORKS

## Street Construction 904

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### DIVISION PROFILE

The Public Works Department consists of eight divisions: the Administration Division, Animal Shelter Division, Fleet Maintenance Division, Street Cleaning Division, Street Construction Division, Street Maintenance Division, Traffic Control Division, and the Sanitation Fund.

The Street Construction Division is responsible for constructing roads, drainage systems, curbs, and sidewalks, load mulch, and assist with maintaining storm water structures, In addition, this division also performs inspections of new construction to ensure storm water rules are being followed and drainage structures, curbs, and sidewalks are constructed according to city specifications.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Foreman	1	1	1
Light Equipment Operator	4	4	4
<b>Total Positions</b>	<b>5</b>	<b>5</b>	<b>5</b>

### FY 2026-27 BUDGET PRIORITIES

- Fleet management expenses include \$90,000 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Sidewalk maintenance expenses include \$50,000 to maintain city sidewalks. Additional funds are included in the Capital Improvement Fund budget for the construction of new sidewalks.

# PUBLIC WORKS

## Street Construction 904

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Personnel Services

01-0904-5110	Salaries: Regular	221,532	222,234	230,000	234,000	
01-0904-5112	Salaries: Overtime	6,227	7,545	4,500	4,500	
01-0904-5120	Salaries: Longevity	-	1,800	2,100	2,500	
01-0904-5140	FICA	16,503	17,194	18,000	18,200	
01-0904-5142	Group Life & Health Insurance	56,427	53,724	60,000	61,000	
01-0904-5144	Retirement	23,328	43,736	21,000	21,000	
01-0904-5145	Retirement - 401A	11,546	10,062	16,000	16,000	
01-0904-5146	Workers Compensation Insurance	8,626	10,926	12,000	12,000	
01-0904-5150	Employee Education & Training	-	4,225	3,000	4,000	
01-0904-5152	Disability Insurance	861	891	900	900	
01-0904-5156	Deferred Compensation	1,535	1,653	4,400	4,400	
<b>Total Personnel Services</b>		<b>346,585</b>	<b>373,991</b>	<b>371,900</b>	<b>378,500</b>	<b>-</b>

# PUBLIC WORKS

## Street Construction 904

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Operations

01-0904-5214	Auto License & Titles	-	-	100	100	
01-0904-5234	Member Dues & Registration Fees	-	-	1,000	1,000	
01-0904-5248	Telephone	-	351	200	400	
01-0904-5264	Engineering & Landscaping	36,780	3,041	2,500	2,500	
01-0904-5272	R&M Motor Vehicle & Equipment	1,085	4,626	7,500	7,500	
01-0904-5278	R&M Other	-	76	100	100	
01-0904-5290	Machinery & Equipment Rental	1,200	-	10,000	1,500	
01-0904-5328	Clothing & Uniforms	2,353	2,662	4,000	4,000	
01-0904-5344	Other Operating Supplies	1,072	762	800	800	
01-0904-5350	Painting Supplies	-	42	100	100	
01-0904-5356	Small Tools	1,305	2,752	2,000	2,000	
01-0904-5362	Other Repair & Maintenance Supplies	388	92	300	300	
01-0904-5412	Crushed Stone & Gravel	7,280	31,775	30,000	30,000	
01-0904-5414	Sand & Salt	33	-	1,000	1,000	
01-0904-5416	Lumber	1,697	20	1,000	1,000	
01-0904-5418	Block & Brick	-	-	400	400	
01-0904-5420	Concrete	3,523	5,290	12,300	12,300	
01-0904-5424	Culvert (RCP))	4,995	3,585	10,000	10,000	
01-0904-5426	Culvert (Plastic)	-	30	-	200	
01-0904-5428	Catch Racks	5,022	883	1,500	1,500	
01-0904-5430	Steel	654	7,024	2,500	3,000	
01-0904-5434	Other Building Materials	100	2,821	1,000	1,000	
01-0904-5436	Guardrail	-	-	10,000	10,000	
01-0904-5512	Gasoline & Diesel	11,570	12,046	20,000	20,000	
01-0904-5516	Tires & Tubes	1,635	3,759	4,600	4,600	
01-0904-5520	Vehicle & Equipment Parts	6,990	18,434	10,000	10,000	
01-0904-5522	Fleet Management	90,000	90,000	90,000	90,000	
01-0904-5626	Other Contracts	827	365	200	300	
01-0904-5710	Liability Insurance	3,180	2,963	4,000	4,000	
01-0904-6030	Sidewalk Maintenance	7,783	-	75,000	50,000	
<b>Total Operations</b>		<b>189,472</b>	<b>193,398</b>	<b>302,100</b>	<b>269,600</b>	<b>-</b>

#### Fixed Assets

01-0904-6090	Fixed Assets	-	-	-	-	
<b>Total Fixed Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Public Works Street Construction</b>		<b>536,057</b>	<b>567,389</b>	<b>674,000</b>	<b>648,100</b>	<b>-</b>
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# PUBLIC WORKS

## Street Maintenance 903

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### DIVISION PROFILE

The Public Works Department consists of eight divisions: the Administration Division, Animal Shelter Division, Fleet Maintenance Division, Street Cleaning Division, Street Construction Division, Street Maintenance Division, Traffic Control Division, and the Sanitation Fund.

The Street Maintenance Division is responsible for the maintenance of city streets including repairing potholes and utility cuts, building driveway aprons, repaving streets, and cleaning the storm water system of culverts, ditches, and basins.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Street Superintendent	1	1	1
Foreman	1	1	1
Light Equipment Operator	3	3	3
<b>Total Positions</b>	<b>5</b>	<b>5</b>	<b>5</b>

### FY 2026-27 BUDGET PRIORITIES

- Storm water supplies expenses include \$20,000 for pipes and concrete testing.
- Fleet management expenses include \$50,000 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Strip paving expenses include \$500,000 that will be spent this fiscal year and combined with last year's budgeted amount of \$500,000 and \$150,000 carried over from FY 25 for a total of \$1,150,000 for street resurfacing from a list of streets to be provided by Public Works.

# PUBLIC WORKS

## Street Maintenance 903

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0903-5110	Salaries: Regular	241,561	246,358	244,000	242,000	
01-0903-5112	Salaries: Overtime	4,605	4,856	5,000	5,000	
01-0903-5120	Salaries: Longevity	-	4,900	5,300	3,700	
01-0903-5140	FICA	18,585	18,408	18,600	18,600	
01-0903-5142	Group Life & Health Insurance	41,873	66,988	70,000	64,000	
01-0903-5144	Retirement	24,301	45,683	23,000	22,000	
01-0903-5145	Retirement - 401A	8,254	6,975	12,000	12,000	
01-0903-5146	Workers Compensation Insurance	7,327	8,034	9,000	9,000	
01-0903-5150	Employee Education & Training	-	2,075	4,000	4,000	
01-0903-5152	Disability Insurance	842	1,043	1,000	1,000	
01-0903-5156	Deferred Compensation	3,156	2,218	4,500	4,500	
<b>Total Personnel Services</b>		<b>350,504</b>	<b>407,538</b>	<b>396,400</b>	<b>385,800</b>	<b>-</b>

#### Operations

01-0903-5214	Auto Licenses & Titles	-	-	100	100	
01-0903-5234	Members Dues & Registration Fees	-	400	1,500	1,500	
01-0903-5248	Telephone	800	1,022	900	1,700	
01-0903-5272	R&M Motor Vehicle & Equipment	456	342	2,000	2,000	
01-0903-5280	Travel Expenses	-	-	500	500	
01-0903-5328	Clothing & Uniforms	2,149	2,381	3,100	4,100	
01-0903-5344	Other Operating Supplies	2,188	522	2,500	2,500	
01-0903-5350	Painting Supplies	-	675	-	-	
01-0903-5356	Small Tools	614	1,429	2,500	2,500	
01-0903-5366	Storm Water Supplies	15,865	507	30,000	20,000	
01-0903-5410	Asphalt	35,760	21,775	90,000	90,000	
01-0903-5420	Concrete	-	39	-	12,000	
01-0903-5512	Gasoline & Diesel	11,653	9,868	17,000	17,000	
01-0903-5516	Tires & Tubes	735	3,184	3,000	3,000	
01-0903-5520	Vehicle & Equipment Parts	4,164	5,949	5,000	5,000	
01-0903-5522	Fleet Management	50,000	50,000	50,000	50,000	
01-0903-5624	Strip Paving	1,485,076	368,682	500,000	500,000	
01-0903-5626	Other Contracts	542	201	100	300	
01-0903-5710	Liability Insurance	1,690	1,223	2,000	2,200	
<b>Total Operations</b>		<b>1,611,692</b>	<b>468,199</b>	<b>710,200</b>	<b>714,400</b>	<b>-</b>

#### Fixed Assets

01-0903-6090	Fixed Assets	-	-	-	-	
<b>Total Fixed Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Public Works Street Maintenance</b>		<b>1,962,196</b>	<b>875,737</b>	<b>1,106,600</b>	<b>1,100,200</b>	<b>-</b>
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# PUBLIC WORKS

## Traffic Control 902

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### DIVISION PROFILE

The Public Works Department consists of eight divisions: the Administration Division, Animal Shelter Division, Fleet Maintenance Division, Street Cleaning Division, Street Construction Division, Street Maintenance Division, Traffic Control Division, and the Sanitation Fund.

The Traffic Control Division is responsible for maintaining and repairing traffic signals and installing and maintaining traffic signs and street markings. In addition, this division assists with temporary street closures.

### STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Traffic Control Worker	2	2	2
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>

### FY 2026-27 BUDGET PRIORITIES

- Other repairs and maintenance supplies expenses include \$15,000 for replacement equipment such as signal controllers, load switches, conflict monitors, and bad loop detectors.
- Fleet management expenses include \$30,000 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Other contract expenses include \$125,000 for maintenance contracts for high mast light pole maintenance at the two I-75 interchanges, traffic signal maintenance of 40 signal locations, plastic line marking materials, and fiber network repairs.
- Fixed assets expenses include \$86,000 for two replacement traffic signal controllers and network switches for fiber repairs.

# PUBLIC WORKS

## Traffic Control 902

### EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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#### Personnel Services

01-0902-5110	Salaries: Regular	76,971	80,790	90,000	93,000	
01-0902-5112	Salaries: Overtime	2,874	2,613	3,000	3,000	
01-0902-5120	Salaries: Longevity	-	900	1,000	1,100	
01-0902-5140	FICA	5,428	5,907	6,600	7,200	
01-0902-5142	Group Life & Health Insurance	20,669	21,286	32,000	19,000	
01-0902-5144	Retirement	7,387	14,579	7,500	7,600	
01-0902-5145	Retirement - 401A	3,044	2,989	5,000	6,400	
01-0902-5146	Workers Compensation Insurance	2,981	2,746	2,500	3,000	
01-0902-5150	Employee Education & Training	595	5,130	3,000	3,000	
01-0902-5152	Disability Insurance	277	313	400	400	
01-0902-5156	Deferred Compensation	-	-	1,600	1,600	
<b>Total Personnel Services</b>		<b>120,226</b>	<b>137,252</b>	<b>152,600</b>	<b>145,300</b>	<b>-</b>

#### Operations

01-0902-5214	Auto Licenses & Titles	-	21	-	-	
01-0902-5272	R&M Motor Vehicles & Equipment	18	9,300	200	200	
01-0902-5278	R&M Other	-	-	5,000	-	
01-0902-5328	Clothing & Uniforms	880	1,025	2,000	2,100	
01-0902-5350	Painting Supplies	798	2,986	5,000	5,000	
01-0902-5356	Small Tools	140	302	300	2,500	
01-0902-5358	Traffic Signs & Signal Supplies	10,727	18,252	19,000	25,000	
01-0902-5362	Other Repair & Maintenance Supplies	517	722	1,000	15,000	
01-0902-5434	Other Building Materials	-	187	200	200	
01-0902-5512	Gasoline & Diesel	3,421	3,238	4,000	4,000	
01-0902-5516	Tires & Tubes	-	60	1,000	1,000	
01-0902-5520	Vehicle & Equipment Parts	1,375	392	2,500	2,500	
01-0902-5522	Fleet Management	15,000	15,000	30,000	30,000	
01-0902-5626	Other Contracts	48,639	117,069	102,000	125,000	
01-0902-5710	Liability Insurance	10,057	14,551	15,000	17,000	
<b>Total Operations</b>		<b>91,572</b>	<b>183,106</b>	<b>187,200</b>	<b>229,500</b>	<b>-</b>

#### Fixed Assets

01-0902-6090	Fixed Assets	9,348	81,829	33,000	86,000	
<b>Total Fixed Assets</b>		<b>9,348</b>	<b>81,829</b>	<b>33,000</b>	<b>86,000</b>	<b>-</b>

<b>Total Public Works Traffic Control</b>		<b>221,146</b>	<b>402,187</b>	<b>372,800</b>	<b>460,800</b>	<b>-</b>
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<b>Total Public Works Department</b>		<b>4,683,332</b>	<b>4,084,971</b>	<b>4,390,900</b>	<b>4,528,100</b>	<b>-</b>
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# OTHER AGENCIES

## OTHER AGENCY PROFILES

The city partly funds three entities that are component units of the city government. Those component units are:

### Athens City Board of Education

This public entity, under the guidance of a six-member elected Board, provides public education for 1,650 students in grades Pre-K-8 and consists of a primary school (Pre-K to grade 2), intermediate school (grades 3-5), and a middle school (grades 6-8). McMinn County operates the high school. The city is responsible for funding a portion of the schools' operating costs and issuing and repaying all debt for the city school system.

### Athens Utilities Board

This not-for-profit entity provides electricity, water, wastewater, and natural gas for residential, commercial, and industrial customers in the Athens area. This entity also bills for and collects the city's monthly residential sanitation fees. This entity operates under a five-member Board of Directors appointed by the Athens City Council for four-year terms. One of the members is a city council member who serves a two-year term. The city pays AUB for city-wide streetlights.

### McMinn County Emergency Communications District

This agency, under the direction of an independent Board of Directors, provides emergency and non-emergency communications that serves the citizens of the city, county, and surrounding areas. In particular, this agency provides emergency and non-emergency dispatching for the city police and fire departments under a contractual arrangement.

## FY 2026-27 BUDGET PRIORITIES

- McMinn County Emergency Communications District's allocation increased based on the contract.

## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
01-0106-5870	Athens City Board of Education	2,491,000	2,421,000	2,421,000	2,421,000	
01-0107-5250	AUB Street Lighting	511,798	526,403	530,000	540,000	
01-1004-5626	McMinn County Emergency Communications	327,748	366,716	378,000	393,000	
<b>Total Other Agencies</b>		<b>3,330,546</b>	<b>3,314,119</b>	<b>3,329,000</b>	<b>3,354,000</b>	<b>-</b>



# OUTSIDE AGENCIES

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## OUTSIDE AGENCY PROFILES

TCA 6-54-111 authorizes the city to appropriate funds for the financial aid of any nonprofit charitable organization that provides services benefiting the general welfare of the city residents or any nonprofit civic organization working to maintain and increase employment opportunities in the city. To that end, the city funds numerous charitable and civic agencies that are outside the structure of city government operations. The city considers these agencies essential to the city residents, and therefore, partly funds their annual operations. The outside agencies are:

### **American Legion Flags**

The city provides the American Legion with funds to replace their flags when needed.

### **Athens Area Council for the Arts**

This agency strives to enrich the quality of life for all citizens in the McMinn County area by providing opportunities for the expression and appreciation of the Arts. They provide various programming including a 200-seat black box theater, rotating exhibits, art instruction/classes/workshops, facility rental, and much more.

### **E.G. Fisher Library**

The public library, under the direction of an independent Board of Directors, offers a full range of resources and materials in many formats to the public to enhance leisure time and expand knowledge. The library also offers various programs, computer usage, and interlibrary loans. The city also contributes funding to the library's capital fund.

### **Leading Innovators to Excel (LITE) House**

This agency seeks to promote entrepreneurial growth by providing resources to support entrepreneurs of all ages.

### **Main Street Athens**

This nationally accredited agency, under the direction of an independent Board of Directors, has a mission to locate resources to create/maintain a sustainable and vibrant downtown that contributes to the community's health while preserving its unique history and culture.

### **McMinn County Economic Development Authority**

This agency facilitates the creation and retention of quality jobs for the citizens of the city and county and strives to increase capital investment through a targeted marketing plan and regional partnership programs. In particular, the EDA's mission is to recruit new businesses and industries through effective marketing, retain and expand existing businesses and industries, develop and manage various industrial parks (Innovation Park, Mt. Verd, and Redfern), develop the local workforce, and

### **McMinn County Education Foundation**

This community foundation champions education by purchasing and mailing books to elementary school children as part of the Imagination Library Program, provides a wide range of scholarships to local teachers, summer art camp participants, STEM camp participants, and college bound students, hosts a career day, maintains compassion closets at each public school, supports Healing Hearts Grief Camp, among other local social programs.

### **McMinn County Historical Society**

This society promotes interest in and preservation of materials relating to the history of Tennessee and McMinn County. The society publishes a newsletter, prepares and distributes brochures at various locations throughout SE Tennessee, places ads in McMinn Life Magazine, conducts monthly membership meetings, and co-hosts genealogy research training sessions with the E.G. Fisher Public Library.

### **McMinn County Juvenile Services**

This agency provides preventive and rehabilitative services to juveniles and families in need to preserve the family unit while providing guidance to the youth. This agency also assists law enforcement and juvenile court, schools, and the community regarding juvenile services.

# OUTSIDE AGENCIES

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## OUTSIDE AGENCY PROFILES

### McMinn County Living Heritage Museum

This agency, founded in 1982, maintains the McMinn County area's history and heritage by collecting, preserving, and interpreting artifacts, artwork, and other items representative of the community's past dating from the 1700s to the present. The museum has over 12,000 artifacts, permanent exhibits, rotating exhibits, and offers educational programming.

### McMinn Rescue Squad

This volunteer agency works in tandem with city and county emergency response departments to provide supplementary aid at accidents and emergencies within the county upon request using their k-9, dive team, fire, and emergency rescue equipment and training.

### McMinn Senior Activity Center

This agency offers older adults that are 50+ an opportunity to stay active and healthy. Specifically, the center offers a wide range of activities that include special events and daily programs, dancing and singing, fitness programs, tournaments, arts and crafts, and travel programs.

### McMinn Warming Center

This organization provides the community with a overnight warm space and food during the winter months when temperatures are projected to be 32 degrees or lower.

### Mid-East Tennessee Community Chorus

This organization is a choral group and provides musical performances for the community and opportunities for singers.

### Sister Cities Program

The Sister Cities program is an international effort to foster people-to-people citizen diplomacy to further international cooperation and understanding. More specifically, the program promotes educational, cultural, and economic awareness among the participating communities through hosting a lecture series and numerous exchange programs. Athens' sister city is Isahaya, Japan.

### Tri-County Center for Independent Living

This nonprofit organization assists individuals with disabilities to achieve their goals and lead a more independent life. Specifically, this agency provides in-home care such as housekeeping, bathing/hygiene, and meal preparation, transportation, independent living skills training, medication assistance, equipment loan program, home modifications, computer access, assistive telephones, advocacy and peer support, and community education.

## FY 2026-27 BUDGET PRIORITIES

- The recommended changes are to eliminate the LITE House funds of \$15,000, add \$5,000 for the McMinn Warming Center, eliminate the Mid-East Tennessee Community Chorus funds of \$5,000, reduce the Sister City Program funds by \$10,000. and eliminate the Tri-County Center for Independent Living funds of \$10,000.

# OUTSIDE AGENCIES

## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
01-0105-5873	American Legion Flags	2,000	2,342	2,000	2,000	
01-0105-5850	Athens Area Council for the Arts	12,000	12,000	12,000	12,000	
01-0105-5875	E. G. Fisher Library	166,900	172,100	177,500	177,500	
01-0105-5876	E. G. Fisher Library Capital Fund	-	3,600	19,400	19,400	
01-0105-5894	LITE House	-	15,000	15,000	-	
01-0105-5890	Main Street Athens	50,000	35,000	35,000	35,000	
01-0105-5815	McMinn County Economic Dev. Authority	35,000	35,000	35,000	35,000	
01-0105-5835	McMinn County Education Foundation	-	-	6,700	6,700	
01-0105-5840	McMinn County Historical Society	-	-	6,000	6,000	
01-0105-5820	McMinn County Juvenile Services	66,000	66,000	66,000	66,000	
01-0105-5865	McMinn County Living Heritage Museum	6,000	6,000	6,000	6,000	
01-0105-5845	McMinn Rescue Squad	5,500	5,500	5,500	5,500	
01-0105-5830	McMinn Senior Activity Center	22,000	22,000	22,000	22,000	
01-0105-	McMinn Warming Center	-	-	-	5,000	
01-0105-	Mid-East Tennessee Community Chorus	-	-	5,000	-	
01-0105-5855	Sister City Program	10,000	-	20,000	10,000	
01-0105-5825	Tri-County Center for Independent Living	10,000	10,000	10,000	-	
<b>Total Outside Agencies</b>		<b>385,400</b>	<b>384,542</b>	<b>443,100</b>	<b>408,100</b>	<b>-</b>



## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for specific revenues that are legally or administratively restricted to finance specific functions and cannot be diverted to other uses. The city has two Special Revenue Funds: the Drug Fund and the Hotel/Motel Tax Fund.

# DRUG FUND

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## FUND PROFILE

The Drug Fund is a Special Revenue Fund authorized by TCA 39-17-420 *et seq.* This Fund is used to account for the proceeds from drug offense fines collected in various courts, forfeited cash seized pursuant to drug control laws and awarded to the city, sale of items seized pursuant to drug laws and forfeited to the city, and contributions as part of a plea bargain or from civic organizations. The proceeds are designated and used for local drug treatment programs, drug education, drug enforcement, and non-recurring general law enforcement expenses.

## STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
No Positions in this Fund	0	0	0
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

## FY 2026-27 BUDGET PRIORITIES

- Fixed asset expenses include \$92,500 for replacement municipal court software, replacement firearms, and secondary guns/holsters for the Police Department.
- It should be noted that this Special Revenue Fund is projecting a deficit of \$72,500. Any shortfall will come from the Drug Fund reserves.

# DRUG FUND

## REVENUES

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Fines, Forfeitures, & Penalties

13-0000-4820	Drug Control	36,440	56,828	30,000	30,000	
<b>Total Fines, Forfeitures, &amp; Penalties</b>		<b>36,440</b>	<b>56,828</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>

### Other Revenues

13-0000-4910	Interest Income	5,605	6,958	5,000	5,000	
<b>Total Other Revenues</b>		<b>5,605</b>	<b>6,958</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>

<b>Total Drug Fund Revenues</b>		<b>42,045</b>	<b>63,786</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>
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## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Personnel Services

13-0601-5150	Employee Education & Training	-	375	7,000	7,000	
<b>Total Personnel Services</b>		<b>-</b>	<b>375</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>

### Operations

13-0601-5342	Professional Supplies	1,589	2,089	3,000	1,000	
13-0601-5980	Drug Awareness	-	-	2,000	2,000	
13-0601-6040	Drug Investigation Activities	-	-	5,000	5,000	
<b>Total Operations</b>		<b>1,589</b>	<b>2,089</b>	<b>10,000</b>	<b>8,000</b>	<b>-</b>

### Fixed Assets

13-0601-6090	Fixed Assets	-	22,759	18,000	92,500	
<b>Total Fixed Assets</b>		<b>-</b>	<b>22,759</b>	<b>18,000</b>	<b>92,500</b>	<b>-</b>

<b>Total Drug Fund Expenditures</b>		<b>1,589</b>	<b>25,223</b>	<b>35,000</b>	<b>107,500</b>	<b>-</b>
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<b>Revenues Over (Under) Expenditures</b>		<b>40,456</b>	<b>38,563</b>	<b>0</b>	<b>(72,500)</b>	
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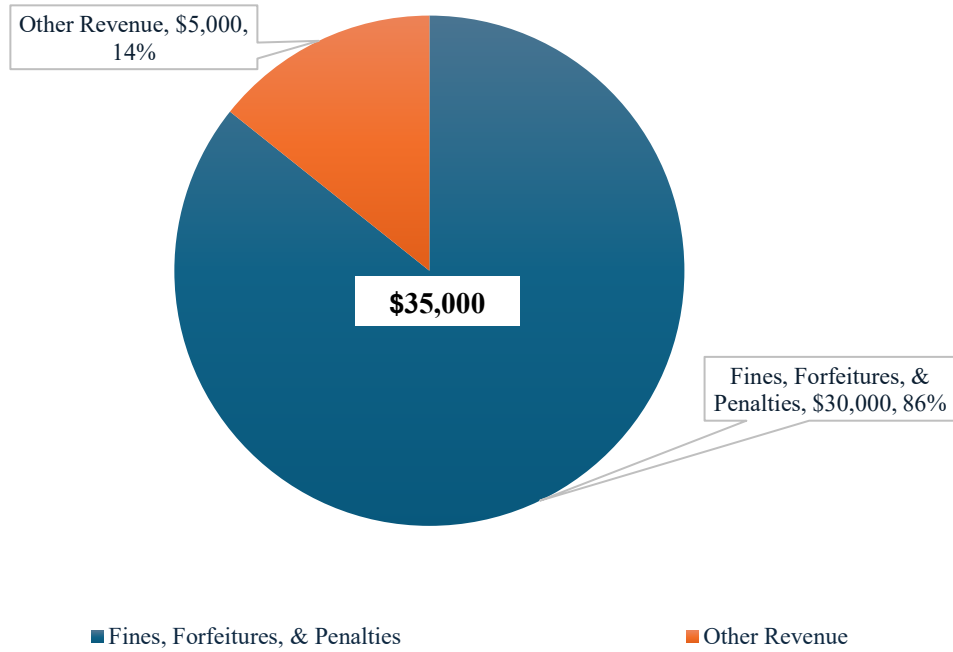
<b>Beginning Fund Balance</b>		<b>128,230</b>	<b>168,686</b>	<b>200,000</b>	<b>200,000</b>	
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<b>Ending Fund Balance</b>		<b>168,686</b>	<b>207,249</b>	<b>200,000</b>	<b>127,500</b>	
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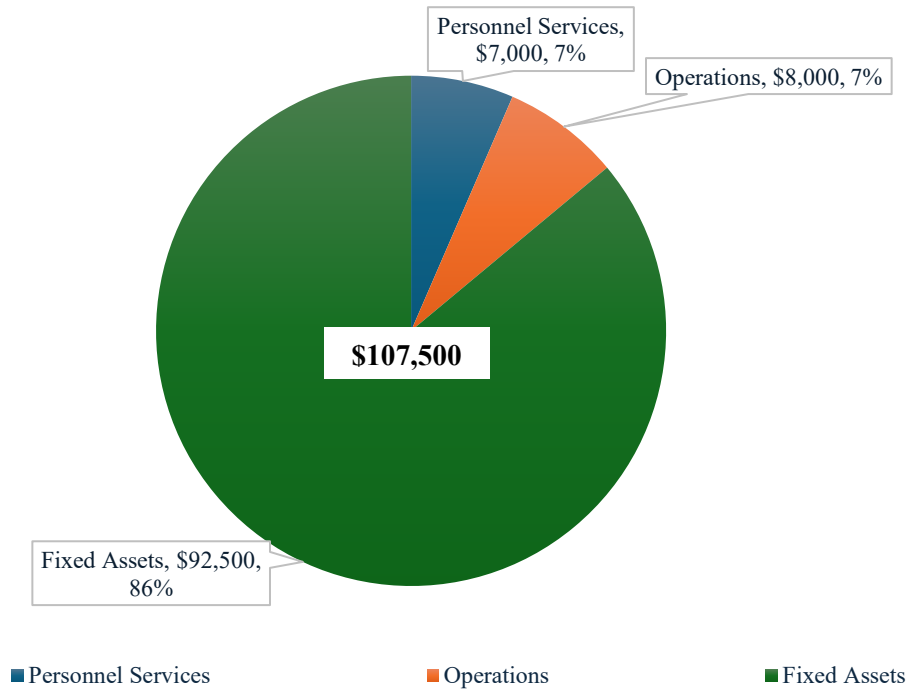
# DRUG FUND

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## Drug Fund Revenues by Source



## Drug Fund Expenditures by Type



# HOTEL/MOTEL TAX FUND

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## FUND PROFILE

The Hotel/Motel Tax Fund is a Special Revenue Fund authorized by TCA 67-4-1402 *et seq.* This Fund is used to account for the proceeds of the 4% hotel/motel tax collected from lodging facilities located within the city. The proceeds are designated and used for the promotion of tourism and tourism development.

## STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Communications Coordinator (0.67%)	1	1	1
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>

## FY 2026-27 BUDGET PRIORITIES

- Member dues and registration fees include \$1,000 for membership dues to the Tennessee Hospitality and Tourism Association and registration fees for tourism related conferences.
- Advertising expenses include \$20,000 to prepare regional advertisements to promote city tourism amenities such as the Eureka Trail, sports tourism, Mayfield Dairy Tours, retirement opportunities, SE TN Trade & Conference Center, splash pad, and downtown murals.
- Promotion expenses include \$5,000 to develop city promotional items and to have a relationship with the Tennessee Entertainment Commission to showcase city attributes that would appeal to the entertainment industry.
- Other contract expenses include a \$30,000 allocation to McMinn County Economic Development Authority to promote regional tourism.
- Tourism event expenses include \$60,000 to fund various events at the Athens Area Council for the Arts (\$15,000), McMinn County Living Heritage Museum (\$15,000), Main Street Athens (\$15,000), and Friendly City Festivals (\$15,000 for MooFest, PumpkinTown, and Sounds of Summer).
- Signage expenses include \$85,000 to design and install new, replacement, and consistent welcome and wayfinding signs throughout the city.
- Tourism infrastructure expenses include \$30,000 to fabricate and install various themed objects at Mayfield Park and \$130,000 to install dugout covers for four of the five fields and install shade covers for fields 4 and 5 at Regional Park from tournament survey results for tourism development for a total cost of \$160,000.
- Beautification expenses include \$25,000 to install landscaping materials on the I-75 exit 49 interchange and/or Decatur Pike or Congress Parkway corridors to make the main entrance into the city more attractive and inviting.
- Fourth of July expenses include \$80,000 for the fireworks/drone show, stage rental, arcade, and regional promotion. Another \$20,000 is included in the Parks & Recreation (Programming Division) budget.

# HOTEL/MOTEL TAX FUND

## REVENUES

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Local Taxes

17-0000-4185	Hotel/Motel Tax	431,520	489,962	420,000	420,000	
<b>Total Local Taxes</b>		<b>431,520</b>	<b>489,962</b>	<b>420,000</b>	<b>420,000</b>	<b>-</b>

### Intergovernmental Revenues

17-0000-4520	Grant Funds	5,000	-	-	-	
<b>Total Intergovernmental Revenues</b>		<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Other Revenues

17-0000-4910	Interest Income	23,117	31,402	10,000	20,000	
17-0000-4935	Third Party Contributions	5,067	-	-	-	
<b>Total Other Revenues</b>		<b>28,184</b>	<b>31,402</b>	<b>10,000</b>	<b>20,000</b>	<b>-</b>

<b>Total Hotel/Motel Tax Fund Revenues</b>		<b>464,704</b>	<b>521,364</b>	<b>430,000</b>	<b>440,000</b>	<b>-</b>
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## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Personnel Services

17-0105-5110	Salaries: Regular	42,358	29,976	34,000	34,000	
17-0105-5112	Salaries: Overtime	-	-	3,500	3,500	
17-0105-5140	FICA	2,600	2,230	3,000	3,000	
17-0105-5142	Group Life & Health Insurance	9,804	5,674	8,000	7,000	
17-0105-5145	Retirement - 401A	3,147	869	2,500	1,600	
17-0105-5146	Workers Compensation Insurance	96	196	200	200	
17-0105-5150	Employee Education & Training	1,675	-	-	-	
17-0105-5152	Disability Insurance	160	100	200	200	
17-0105-5156	Deferred Compensation	636	-	800	700	
<b>Total Personnel Services</b>		<b>60,476</b>	<b>39,045</b>	<b>52,200</b>	<b>50,200</b>	<b>-</b>

# HOTEL/MOTEL TAX FUND

## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Operations

17-0105-5220	Printing	1,088	-	2,000	1,000	
17-0105-5230	Publication of Reports & Legal Notices	-	-	300	100	
17-0105-5232	Subscriptions	-	1,788	-	500	
17-0105-5234	Member Dues & Registration Fees	1,500	401	2,800	1,000	
17-0105-5236	Advertising	22,350	4,735	50,000	20,000	
17-0105-5237	Promotions	30,430	16,902	5,000	5,000	
17-0105-5248	Telephone	911	704	1,000	1,000	
17-0105-5280	Travel Expenses	600	2,298	3,000	2,000	
17-0105-5310	Office Supplies	392	258	1,000	500	
17-0105-5626	Other Contracts	832	30,000	30,000	30,000	
17-0105-5710	Liability Insurance	-	-	1,000	1,000	
17-0105-5850	Athens Area Council for the Arts	25,000	15,000	15,000	15,000	
17-0105-5865	McMinn Co Living Heritage Museum	25,000	15,000	15,000	15,000	
17-0105-5890	Main Street Athens	25,000	8,200	15,000	15,000	
17-0105-5891	Public Art	-	18,867	10,000	-	
17-0105-5892	Signage	-	7,134	85,000	85,000	
17-0105-5893	McMinn County Historical Society	15,000	-	-	-	
17-0105-5895	Friendly City Festivals	15,000	15,000	15,000	15,000	
17-0105-5955	Public Relations	1,792	35	-	-	
17-0105-6041	Tourism Infrastructure	-	6,279	60,000	160,000	
17-0105-6059	Beautification	37,615	7,580	-	25,000	
17-0105-6040	Fourth of July Expenditures	-	-	-	80,000	
<b>Total Operations</b>		<b>202,512</b>	<b>150,181</b>	<b>311,100</b>	<b>472,100</b>	<b>-</b>

### Fixed Assets

17-0105-6059	Fixed Assets	-	735	200,000	-	
<b>Total Fixed Assets</b>		<b>-</b>	<b>735</b>	<b>200,000</b>	<b>-</b>	<b>-</b>

<b>Total Hotel/Motel Tax Fund Expenditures</b>	<b>262,988</b>	<b>189,961</b>	<b>563,300</b>	<b>522,300</b>	<b>-</b>
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<b>Revenues Over (Under) Expenditures</b>	<b>201,716</b>	<b>331,403</b>	<b>(133,300)</b>	<b>(82,300)</b>	
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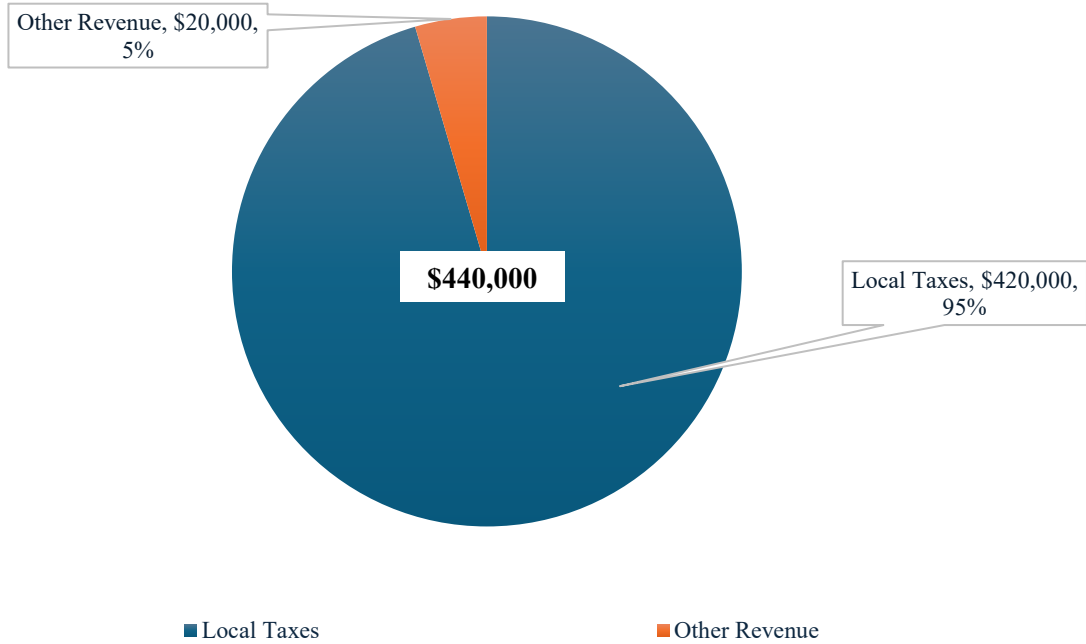
<b>Beginning Fund Balance</b>	<b>482,006</b>	<b>683,722</b>	<b>990,000</b>	<b>850,000</b>	
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<b>Ending Fund Balance</b>	<b>683,722</b>	<b>1,015,125</b>	<b>856,700</b>	<b>767,700</b>	
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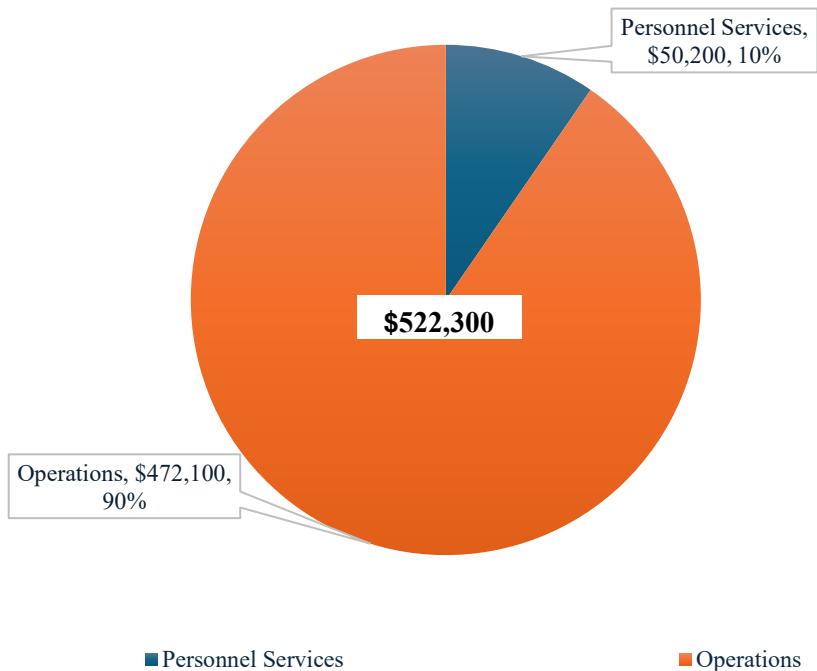
# HOTEL/MOTEL TAX FUND

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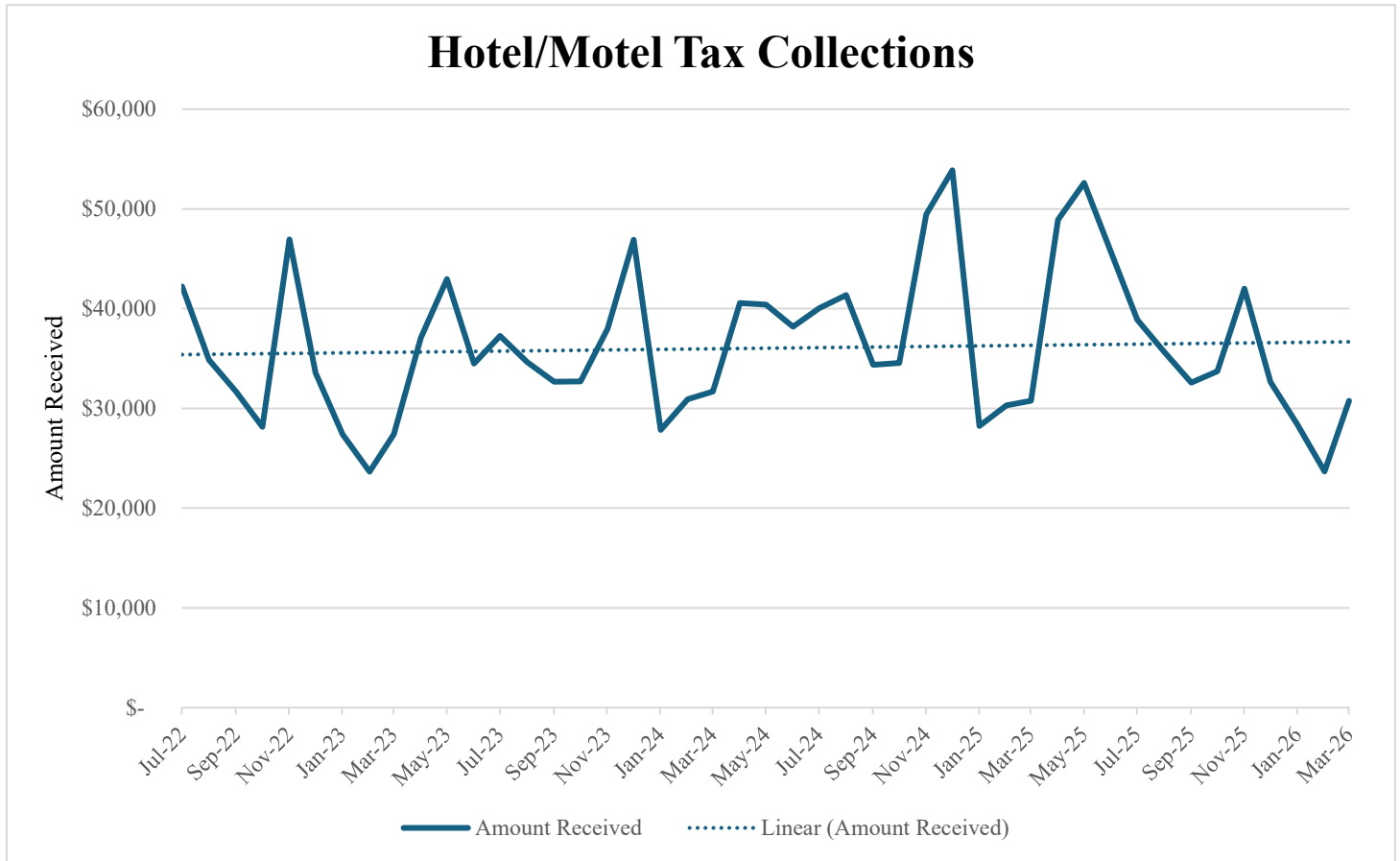
## Hotel/Motel Tax Fund Revenues by Source



## Hotel/Motel Tax Fund Expenditures by Type



# HOTEL/MOTEL TAX FUND



Month	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
July	\$42,213	\$37,261	\$40,027	\$38,892
Aug.	\$34,852	\$34,639	\$41,377	\$35,665
Sept.	\$31,695	\$32,663	\$34,385	\$32,589
Oct.	\$28,144	\$32,705	\$34,569	\$33,737
Nov.	\$46,946	\$37,985	\$49,470	\$42,013
Dec.	\$33,579	\$46,923	\$53,880	\$32,638
Jan.	\$27,417	\$27,836	\$28,248	\$28,346
Feb.	\$23,656	\$30,932	\$30,317	\$23,677
Mar.	\$27,421	\$31,681	\$30,751	\$30,763
Apr.	\$37,083	\$40,571	\$48,902	-
May	\$42,955	\$40,408	\$52,623	-
June	\$34,490	\$38,176	\$37,046	-
<b>Total</b>	<b>\$410,451</b>	<b>\$431,780</b>	<b>\$481,595</b>	<b>\$298,320</b>
<b>Average</b>	<b>\$34,204</b>	<b>\$35,982</b>	<b>\$40,133</b>	<b>\$33,147</b>



## **DEBT SERVICE FUNDS**

Debt Service Funds are used to account for all financial resources that are used to pay for the principal and interest of certain debt not contained in any other Funds.

The city has two forms of debt: USDA Community Facilities Loan for a school consolidation building project and General Obligation Bond, Series 2021 to construct various city improvements including a new animal shelter, fire training facility, street improvements related to the new school, public works facility, and city hall renovations.

# USDA COMMUNITY FACILITIES LOAN FUND

## FUND PROFILE

This Debt Service Fund is used to account for the financial resources used for the payment of principal and interest on the school consolidation building project debt.

## STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
No Positions in this Fund	0	0	0
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

## FY 2026-27 BUDGET PRIORITIES

- Continue to fund the annual debt payment for the school consolidation building project. For FY 2026-27, the principal is \$685,000 and interest is \$844,000 for a total debt payment of \$1,529,000. The city school system contributes \$700,000 annually toward this debt. During 2019, the voters approved an increase in the local sales tax rate from 2% to 2.75% and the city committed \$1,000,000 of these funds to go toward this debt annually.



*New Athens Primary & Intermediate School*

# USDA COMMUNITY FACILITIES LOAN FUND

## REVENUES

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Intergovernmental Revenues

04-0000-4460	Reimbursement from Other Governments	700,000	700,000	700,000	700,000	
<b>Total Intergovernmental Revenues</b>		<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>-</b>

### Other Revenues

04-0000-4910	Interest Income	92,591	164,602	100,000	100,000	
04-0000-4964	Realized Gain (Loss) on Investments	5,820	-	-	-	
<b>Total Other Revenues</b>		<b>98,411</b>	<b>164,602</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>

### Other Financing Sources

04-0000-7010	Transfer In From General Fund	1,000,000	1,000,000	1,000,000	1,000,000	
04-0000-7045	Transfer In From Capital Projects Fund	-	941,528	-	-	
04-0000-7110	Debt Proceeds	30,000,000	5,000,000	-	-	
<b>Total Other Financing Sources</b>		<b>31,000,000</b>	<b>6,941,528</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>

<b>Total USDA Loan Fund Revenues</b>		<b>31,798,411</b>	<b>7,806,130</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>-</b>
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## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Debt Service

04-0000-5763	Retirement of Note	30,000,000	5,000,000	-	-	
04-0000-5765	Interest Expense	1,654,243	943,988	859,000	844,000	
04-0000-5770	Retirement of Bonds	140,710	616,201	670,000	685,000	
04-0000-5780	Debt Issuance Costs	3,000	15,000	-	-	
<b>Total Debt Service</b>		<b>31,797,953</b>	<b>6,575,189</b>	<b>1,529,000</b>	<b>1,529,000</b>	<b>-</b>

<b>Total USDA Loan Fund Expenditures</b>		<b>31,797,953</b>	<b>6,575,189</b>	<b>1,529,000</b>	<b>1,529,000</b>	<b>-</b>
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<b>Revenues Over (Under) Expenditures</b>		<b>458</b>	<b>1,230,941</b>	<b>271,000</b>	<b>271,000</b>	
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<b>Beginning Fund Balance</b>		<b>2,811,574</b>	<b>2,812,032</b>	<b>4,029,000</b>	<b>4,300,000</b>	
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<b>Ending Fund Balance</b>		<b>2,812,032</b>	<b>4,042,973</b>	<b>4,300,000</b>	<b>4,571,000</b>	
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# USDA COMMUNITY FACILITIES LOAN FUND

## DEBT SCHEDULE

Debt Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
School consolidation building program, 2.125%-2.250%	3/2024 & 12/2024	FY 2026-27	684,082	843,578	1,527,660
		FY 2027-28	698,160	829,500	1,527,660
		FY 2028-29	715,964	811,696	1,527,660
		FY 2029-30	730,754	796,906	1,527,660
		FY 2030-31	747,009	780,651	1,527,660
		FY 2031-32	762,576	765,084	1,527,660
		FY 2032-33	781,635	746,025	1,527,660
		FY 2033-34	797,978	729,682	1,527,660
		FY 2034-35	815,729	711,931	1,527,660
		FY 2035-36	832,924	694,736	1,527,660
		FY 2036-37	853,351	674,309	1,527,660
		FY 2037-38	871,391	656,269	1,527,660
		FY 2038-39	890,777	636,883	1,527,660
		FY 2039-40	909,748	617,912	1,527,660
		FY 2040-41	931,672	595,988	1,527,660
		FY 2041-42	951,563	576,097	1,527,660
		FY 2042-43	972,734	554,926	1,527,660
		FY 2043-44	993,647	534,013	1,527,660
		FY 2044-45	1,017,204	510,456	1,527,660
		FY 2045-46	1,039,118	488,542	1,527,660
		FY 2046-47	1,062,239	465,421	1,527,660
		FY 2047-48	1,085,271	442,389	1,527,660
		FY 2048-49	1,110,613	417,047	1,527,660
		FY 2049-50	1,134,736	392,924	1,527,660
		FY 2050-51	1,159,986	367,674	1,527,660
		FY 2051-52	1,185,333	342,327	1,527,660
		FY 2052-53	1,212,623	315,037	1,527,660
		FY 2053-54	1,239,160	288,500	1,527,660
		FY 2054-55	1,266,735	260,925	1,527,660
		FY 2055-56	1,294,610	233,050	1,527,660
FY 2056-57	1,324,029	203,631	1,527,660		
FY 2057-58	1,353,201	174,459	1,527,660		
FY 2058-59	1,383,316	144,344	1,527,660		
FY 2059-60	1,413,953	113,707	1,527,660		
FY 2060-61	1,317,085	82,327	1,399,412		
FY 2061-62	1,099,712	56,308	1,156,020		
FY 2062-63	1,124,489	31,531	1,156,020		
FY 2063-64	810,403	8,141	818,544		
<b>Total USDA Community Facilities Loan Debt</b>			<b>\$ 38,575,510</b>	<b>\$ 17,894,926</b>	<b>\$ 56,470,436</b>

# GENERAL OBLIGATION BOND, SERIES 2021 FUND

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## FUND PROFILE

This Debt Service Fund is used to account for the financial resources used for the payment of principal and interest on the debt of various city improvements including a new animal shelter, fire training facility, street improvements related to the new school, public works facility, and city hall renovations.

## STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
No Positions in this Fund	0	0	0
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

## FY 2026-27 BUDGET PRIORITIES

- Continue to fund the annual debt payment for various city improvement projects. For FY 2026-27, the principal is \$245,000 and interest is \$134,000 for a total debt payment of \$379,000.

# GENERAL OBLIGATION BOND, SERIES 2021 FUND

## REVENUES

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Other Revenues

05-0000-4910	Interest Income	14,517	17,511	5,000	5,000	
<b>Total Other Revenue</b>		<b>14,517</b>	<b>17,511</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>

### Other Financing Sources

05-0000-7010	Transfer In From General Fund	400,000	400,000	400,000	400,000	
<b>Total Other Financing Sources</b>		<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>

<b>Total GO Bond Fund Revenues</b>		<b>414,517</b>	<b>417,511</b>	<b>405,000</b>	<b>405,000</b>	<b>-</b>
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## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Debt Service

05-0000-5760	Bank Service Charges	1,000	1,000	1,000	1,000	
05-0000-5765	Interest Expense	154,214	147,465	140,500	134,000	
05-0000-5770	Retirement of Bonds	225,000	235,000	240,000	245,000	
<b>Total Debt Service</b>		<b>380,214</b>	<b>383,465</b>	<b>381,500</b>	<b>380,000</b>	<b>-</b>

<b>Total GO Bond Fund Expenditures</b>		<b>380,214</b>	<b>383,465</b>	<b>381,500</b>	<b>380,000</b>	<b>-</b>
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<b>Revenues Over (Under) Expenditures</b>		<b>34,303</b>	<b>34,046</b>	<b>23,500</b>	<b>25,000</b>	
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<b>Beginning Fund Balance</b>		<b>44,923</b>	<b>79,226</b>	<b>98,000</b>	<b>121,000</b>	
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<b>Ending Fund Balance</b>		<b>79,226</b>	<b>113,272</b>	<b>121,500</b>	<b>146,000</b>	
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# GENERAL OBLIGATION BOND, SERIES 2021 FUND

## DEBT SCHEDULE

Debt Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
Construction of a new animal shelter, fire training facility, street improvements related to the new school, public works facility, and city hall renovations, 2-3%.  Funded by a transfer from the General Fund to the Debt Service Fund.	10/2021	FY 2026-27	245,000	133,215	378,215
		FY 2027-28	255,000	125,865	380,865
		FY 2028-29	260,000	118,215	378,215
		FY 2029-30	270,000	110,415	380,415
		FY 2030-31	275,000	105,015	380,015
		FY 2031-32	280,000	99,515	379,515
		FY 2032-33	285,000	93,915	378,915
		FY 2033-34	290,000	88,215	378,215
		FY 2034-35	300,000	82,415	382,415
		FY 2035-36	305,000	76,415	381,415
		FY 2036-37	310,000	70,315	380,315
		FY 2037-38	315,000	64,115	379,115
		FY 2038-39	320,000	57,815	377,815
		FY 2039-40	330,000	51,415	381,415
		FY 2040-41	335,000	44,815	379,815
		FY 2041-42	340,000	38,115	378,115
		FY 2042-43	350,000	30,975	380,975
		FY 2043-44	355,000	23,625	378,625
		FY 2044-45	365,000	16,170	381,170
		FY 2045-46	370,000	8,140	378,140
<b>Total General Obligation Bond, Series 2021 Debt</b>			<b>\$ 6,155,000</b>	<b>\$ 1,438,700</b>	<b>\$ 7,593,700</b>

# DEBT SERVICE FUND

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**Total Debt Payments for FY 2026-27**

Principal	Interest	Total
\$930,000	\$978,000	\$1,908,000

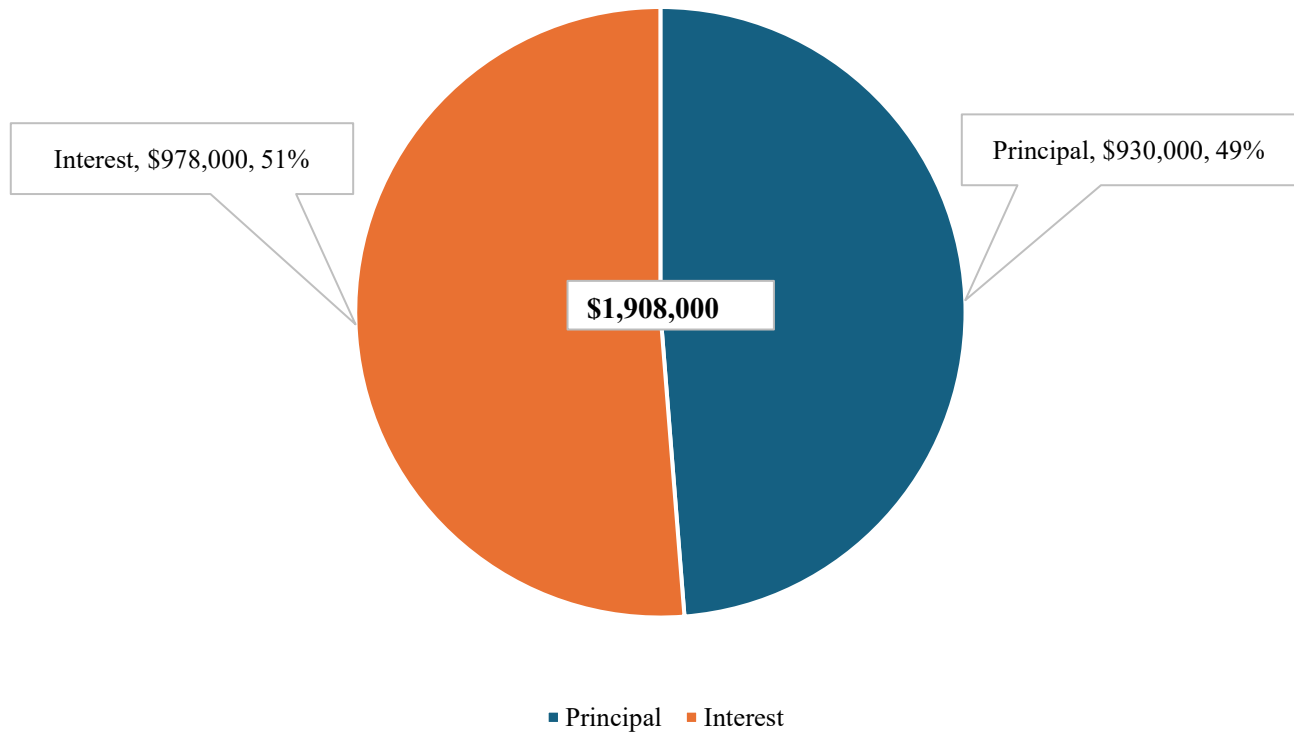
**Total Debt Outstanding**

Principal	Interest	Total
\$44,730,510	\$19,333,626	\$64,064,136

**Debt Per Capita**

Total Debt	Population	Debt per Capita
\$64,064,136	15,300	\$4,187

## FY 2026-27 Principal & Interest Payments



Note: Tennessee does not impose a legal debt margin on municipalities



## **CAPITAL PROJECT FUND**

Capital Project Funds are used to account for financial resources that are used for the acquisition or construction of major capital assets other than those financed by other Funds. The city has one Capital Project Fund: the Capital Improvement Fund.

# CAPITAL IMPROVEMENT FUND

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## FUND PROFILE

The Capital Improvement Fund is used to account for revenues from grant awards, interest income, sale of electricity from the solar project located at Public Works, third party contributions, and transfers from the General Fund. The proceeds are designated and used for the acquisition and construction of major capital facilities and assets.

## STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
No Positions in this Fund	0	0	0
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

## FY 2026-27 BUDGET PRIORITIES

### Fire Department

- \$7,500,000 to construct Fire Station #3 using city funds.

### Parks & Recreation

- \$1,500,000 to complete the Market Park Master Plan and begin and complete Phase I consisting of underground electrical improvements, new site lighting, and resurfacing the parking area using city funds. Phase II will consist of additional sidewalks and landscaping.
- \$100,000 to acquire additional right-of-way to extend the Eureka Trail to Prof Powers Park and beyond using city funds.

### Public Works

- \$70,000 to complete N. Jackson Street improvements using city funds.
- \$55,000 to complete View Street paving using city funds.
- \$500,000 for intersection improvements at W. Madison/Rocky Mount Road/Old Riceville Road using a 100% state Railway-Highway Crossing Program grant.
- \$250,000 to complete the storm water project using 85% federal ARP funds and 15% city funds.
- \$150,000 to continue the design and begin Green Street area improvements including sidewalks, pedestrian crossings, and traffic signal improvements primarily along Ingleside Avenue between Sunset Drive and Forrest Avenue using a 90% state Multi-modal Access grant and 10% city funds.
- \$55,000 to acquire a skid steer attachment for asphalt paving.
- \$250,000 to complete the McMinn County High School loop sidewalk project consisting of 3,000 linear feet.
- \$200,000 to upgrade traffic signal equipment and install emergency vehicle preemption equipment along Green Street and White Street from Ingleside Avenue to Elizabeth Street using a 63% state traffic signal modernization program grant and 37% city funds.



# CAPITAL IMPROVEMENT FUND

## REVENUES

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Other Revenues

08-0000-4520	Grant Funds	486,298	521,208	6,308,500	1,341,000	
08-0000-4910	Interest Income	573,030	664,527	300,000	300,000	
08-0000-4960	Unrealized Gains (Loss)	47,926	31,478	-	-	
08-0000-4964	Realized Gain (Loss) on Investments	84,255	9,165	-	-	
08-0000-4970	Sale of Electricity	24,640	27,541	25,000	25,000	
08-0000-4935	County Contribution	500,000	-	475,000	176,300	
<b>Total Other Revenues</b>		<b>1,716,149</b>	<b>1,253,919</b>	<b>7,108,500</b>	<b>1,842,300</b>	<b>-</b>

### Other Financing Sources

08-0000-7010	Transfer In From General Fund	2,900,000	1,942,000	-	-	
<b>Total Other Financing Sources</b>		<b>2,900,000</b>	<b>1,942,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Capital Improvement Fund Revenues</b>		<b>4,616,149</b>	<b>3,195,919</b>	<b>7,108,500</b>	<b>1,842,300</b>	<b>-</b>
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## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Capital Outlay

<b>Fire Department</b>						
08-0701-6097	Fire Equipment/Vehicles	76,845	396,381	-	-	
08-0701-6110	Fire Training Facility	3,497	-	-	-	
08-0701-6113	Fire Station #3 Construction	7,400	18,000	3,200,000	7,500,000	
08-0701-6090	Fire Station #2 HVAC	-	-	20,000	-	
<b>Total Fire Department</b>		<b>87,742</b>	<b>414,381</b>	<b>3,220,000</b>	<b>7,500,000</b>	<b>-</b>

<b>Parks &amp; Recreation</b>						
08-0801-6094	Heritage Park Renovations	85,025	34,898	1,175,000	-	
08-0801-6116	Ingleside Park Lights Replacement	-	-	195,000	-	
08-0801-6084	Market Park Improvements	-	-	250,000	1,500,000	
08-0801-6117	Artificial Turf Infields @ RP	-	-	1,300,000	-	
08-0801-6118	Renovation of House @ RP	-	-	275,000	-	
08-0801-6230	Electrical Connections @ RP	-	-	15,000	-	
08-0801-6230	Repaint 5 Metal Roofs @ RP	-	-	40,000	-	
08-0801-6230	Elect. Entrance Gate @ RP	-	-	35,000	-	
08-0801-6230	Parker Property	-	426,735	-	-	
08-0801-6230	Park Improvements	5,251	-	-	-	

# CAPITAL IMPROVEMENT FUND

## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Capital Outlay

<b>Parks &amp; Recreation</b>						
08-0801-6092	Cook Park	41,619	-	-	-	
08-0801-6111	Pickleball Courts	943,843	249,557	-	-	
08-0801-6102	Acquire ROW to Extend Eureka Trail	-	-	-	100,000	
<b>Total Parks &amp; Recreation</b>		<b>1,075,738</b>	<b>711,190</b>	<b>3,285,000</b>	<b>1,600,000</b>	<b>-</b>

<b>Police Department</b>						
08-0602-6090	Police Vehicles	-	275,892	-	-	
08-0602-6090	Radio Equipment	-	464,184	-	-	
<b>Total Police Department</b>		<b>-</b>	<b>740,076</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Public Works</b>						
08-0901-6093	Multimodal Grant	-	16,555	-	-	
08-0901-6115	Decatur Pike Traffic Signal Timing	-	17,493	193,000	-	
08-0904-6061	STBG-L Resurfacing	27,832	14,865	2,067,000	-	
08-0903-6119	N. Jackson Street Stabilization	-	-	480,000	70,000	
08-0904-6120	View Street Paving	-	-	305,000	55,000	
08-0904-6121	W. Madison/Rocky Mount Intersection	-	-	600,000	500,000	
08-0904-6122	Ingleside/Tellico Intersection	-	-	927,000	-	
08-0901-6109	Storm Water Project	87,775	340,320	2,503,000	250,000	
08-0903-6123	Green St. Improvements	-	-	130,000	150,000	
08-0904-6030	Downtown Improvement Plan	437	6,877	50,000	-	
08-0901-6114	Safe Streets for All	-	103,940	-	-	
08-0902-6090	Fixed Assets	923	111,137	-	55,000	
08-0904-6030	Sidewalk Program	-	-	-	250,000	
08-0904-5500	Traffic Signal Equipment Upgrades	-	-	-	200,000	
<b>Total Public Works</b>		<b>116,967</b>	<b>611,187</b>	<b>7,255,000</b>	<b>1,530,000</b>	<b>-</b>

<b>Other Projects</b>						
08-0000-7210	Transfer to General Fund	-	629,000	-	-	
08-0101-5975	Pass Through Grants	350,057	23,115	-	-	
08-0106-5870	City BOE Playground	-	-	35,000	-	
08-0101-6112	North City School Demolition	-	-	360,000	-	
08-0101-6081	Mt. Verd Industrial Park	-	108,750	1,900,000	705,000	
08-0101-6104	Wayfinding Signs	621	-	-	-	
08-0402-6005	City Hall Renovations	141,195	10,000	620,000	143,000	
08-0402-6090	Miscellaneous	-	108,249	-	-	
08-0101-6112	Old School Buildings	162,787	104,532	-	-	
08-0106-5870	Athens City Schools	-	500,000	-	-	
08-0101-5940	Industrial Park Signs	-	16,000	-	-	
08-1101-7265	Transfer to Sanitation Fund	-	21,000	-	-	
<b>Total Other Projects</b>		<b>654,660</b>	<b>1,520,646</b>	<b>2,915,000</b>	<b>848,000</b>	<b>-</b>

# CAPITAL IMPROVEMENT FUND

## EXPENDITURES

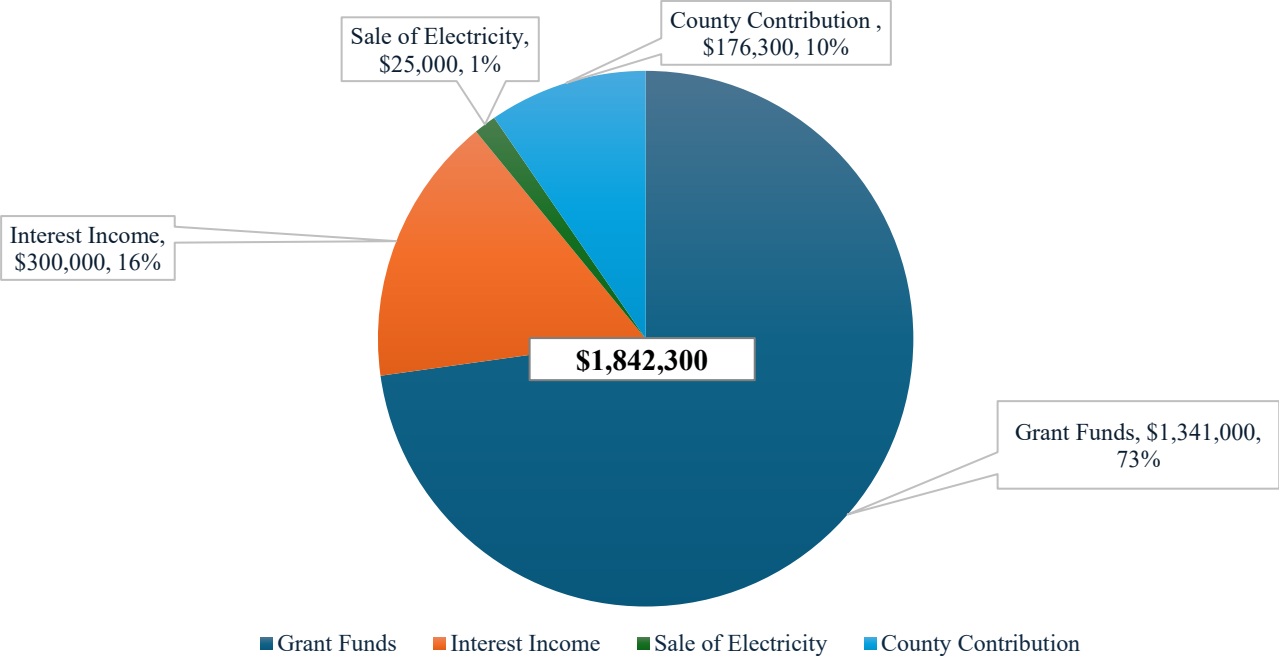
Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Capital Outlay

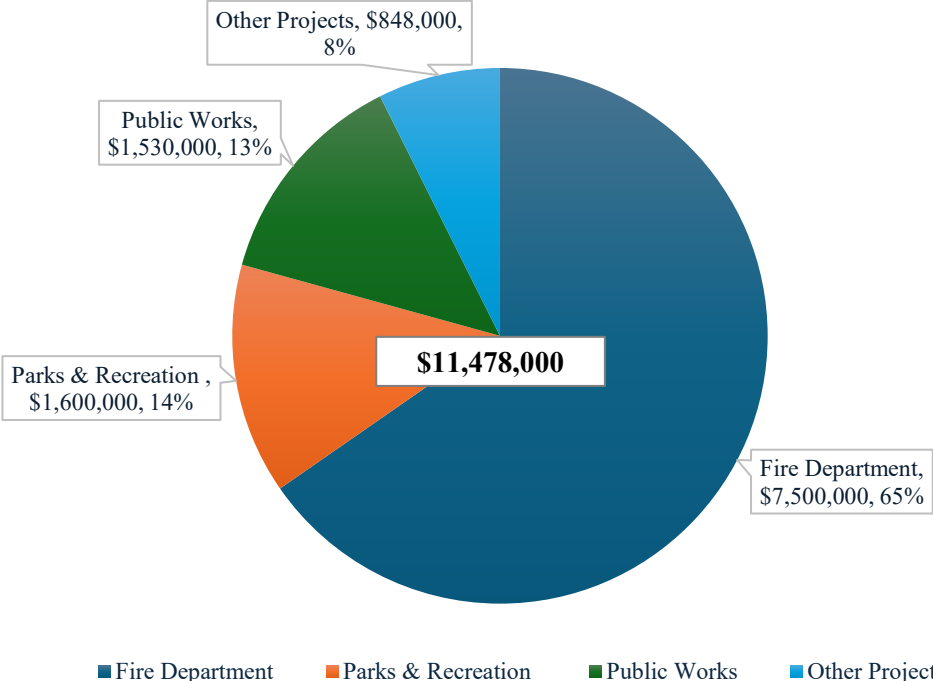
<b>Total Capital Improvement Fund Expenditures</b>	<b>1,935,108</b>	<b>3,997,480</b>	<b>16,675,000</b>	<b>11,478,000</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,681,041</b>	<b>(801,561)</b>	<b>(9,566,500)</b>	<b>(9,635,700)</b>	
<b>Beginning Fund Balance</b>	<b>12,467,331</b>	<b>15,148,372</b>	<b>14,500,000</b>	<b>11,000,000</b>	
<b>Ending Fund Balance</b>	<b>15,148,372</b>	<b>14,346,811</b>	<b>4,933,500</b>	<b>1,364,300</b>	

# CAPITAL IMPROVEMENT FUND

## Capital Improvement Fund Revenues by Source



## Capital Improvement Fund Expenditures by Type





## **ENTERPRISE FUNDS**

Enterprise Funds are used to account for all city operations that are financed and operated in the same manner as private enterprises, on a self-supporting basis through user fees.

The city has two Enterprise Funds: the Sanitation Fund and the Southeast Tennessee Trade & Conference Center Fund.

# SANITATION FUND 907

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## FUND PROFILE

The Sanitation Enterprise Fund, under the direction of the Public Works Director, is responsible for collecting residential and commercial solid waste on a weekly curbside basis. Residential waste is collected by city forces and transported and disposed of in a privately owned landfill under a contractual basis. Commercial waste is collected by city forces on a voluntary subscription basis. This Fund also operates a recycling center. This Fund generates revenue from a fee placed on monthly residential utility bills and commercial subscriptions.

## STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
Sanitation Coordinator	1	1	1
Heavy Equipment Operator	5	5	5
Recycle Attendant (Part-Time)	2	2	2
<b>Total Positions</b>	<b>8</b>	<b>8</b>	<b>8</b>

## FY 2026-27 BUDGET PRIORITIES

- Industrial/commercial and residential refuse revenues have increased as a result of implementing new garbage truck routing software and conducting a deep dive into the number of totes that are physically being picked up at each commercial/industrial/institutional and residential site as compared to what is being billed.
- Landfill services expenses include \$290,000 to pay the Meadow Branch Landfill to dispose of the city's collected garbage under a contractual arrangement.
- Fleet management expenses include \$180,000 to transfer funds from this Fund to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Other contract expenses include \$60,000 for the Recycling Center's annual property lease payment, Year 3 of 3 for the sanitation routing software, and increased recycling services cost.
- Fixed assets expenses include \$35,000 for replacement garbage lids and dumpsters.
- It should be noted that this Enterprise Fund is projecting a deficit of \$120,700 without any fee increases. Any shortfall will come from Sanitation Fund reserves.

# SANITATION FUND 907

## REVENUES

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Charges for Services

12-0000-4648	Refuse Penalty	4,750	4,191	4,000	4,000	
12-0000-4650	Ind./Commercial Refuse Charges	430,792	420,416	420,000	460,000	
12-0000-4658	Residential Refuse Charges	571,184	592,422	560,000	630,000	
12-0000-4750	Recycling Center	6,344	6,838	5,000	5,000	
<b>Total Charges for Services</b>		<b>1,013,070</b>	<b>1,023,867</b>	<b>989,000</b>	<b>1,099,000</b>	<b>-</b>

### Other Revenues

12-0000-4910	Interest Income	75,476	68,156	50,000	70,000	
12-0000-4965	Gain (Loss) on Asset Sale	-	50,500	-	-	
12-0000-4930	Discounts Earned	60	80	-	-	
12-0000-4999	Miscellaneous Income	703	2,288	1,000	1,000	
12-0000-7045	Transfer from Capital Projects Fund	-	21,000	-	-	
<b>Total Other Revenues</b>		<b>76,239</b>	<b>142,025</b>	<b>51,000</b>	<b>71,000</b>	<b>-</b>

<b>Total Sanitation Fund Revenues</b>		<b>1,089,309</b>	<b>1,165,891</b>	<b>1,040,000</b>	<b>1,170,000</b>	<b>-</b>
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## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Personnel Services

12-0907-5110	Salaries: Regular	245,479	299,407	308,000	319,000	
12-0907-5112	Salaries: Overtime	8,188	8,592	8,500	8,500	
12-0907-5116	Salaries: Part-Time	20,972	23,775	22,000	22,000	
12-0907-5120	Salaries: Longevity	-	2,200	2,700	3,500	
12-0907-5140	FICA	19,315	22,876	25,500	25,500	
12-0907-5142	Group Life & Health Insurance	35,118	49,348	65,000	65,000	
12-0907-5144	Retirement	23,328	19,487	26,000	26,000	
12-0907-5145	Retirement - 401A	11,615	13,779	21,000	21,000	
12-0907-5146	Workers Compensation Insurance	9,908	9,807	13,000	13,000	
12-0907-5150	Employee Education & Training	-	-	-	2,000	
12-0907-5152	Disability Insurance	894	1,143	2,000	1,200	
12-0907-5156	Deferred Compensation	497	932	6,000	1,500	
<b>Total Personnel Services</b>		<b>375,314</b>	<b>451,346</b>	<b>499,700</b>	<b>508,200</b>	<b>-</b>

# SANITATION FUND 907

## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Operations

12-0907-5220	Printing	70	-	1,000	500	
12-0907-5240	Electric	1,454	1,512	1,400	1,500	
12-0907-5242	Water	135	164	200	200	
12-0907-5248	Telephone	723	752	2,400	1,200	
12-0907-5262	Accounting & Audit Services	18,051	17,636	18,000	18,000	
12-0907-5272	R&M Motor Vehicle & Equipment	2,747	1,807	12,000	12,000	
12-0907-5278	R&M Other	65	854	1,000	1,000	
12-0907-5280	Travel Expenses	-	-	300	300	
12-0907-5292	Landfill Services	261,339	265,872	280,000	290,000	
12-0907-5328	Clothing & Uniforms	2,248	2,899	5,000	5,000	
12-0907-5344	Other Operating Supplies	3,086	4,249	4,000	4,000	
12-0907-5350	Painting Supplies	-	75	1,000	500	
12-0907-5356	Small Tools	80	478	800	800	
12-0907-5362	Other Repair & Maint. Supplies	4,150	3,335	5,000	5,000	
12-0907-5430	Steel	-	98	500	500	
12-0907-5512	Gasoline & Diesel	61,977	49,052	60,000	61,000	
12-0907-5514	Fluids & Lubricants	-	-	700	500	
12-0907-5516	Tires & Tubes	13,436	35,709	25,000	25,000	
12-0907-5520	Vehicle & Equipment Parts	61,180	45,608	40,000	40,000	
12-0907-5522	Fleet Management	180,000	180,000	180,000	180,000	
12-0907-5626	Other Contracts	5,484	23,151	20,300	60,000	
12-0907-5710	Liability Insurance	10,006	15,604	13,000	15,000	
12-0907-5750	Provision For Depreciation	165,968	123,796	4,000	25,500	
12-0907-5755	Bad Debts	1,128	-	-	-	
<b>Total Operations</b>		<b>793,327</b>	<b>772,652</b>	<b>675,600</b>	<b>747,500</b>	<b>-</b>

### Fixed Assets

12-0907-6090	Fixed Assets	-	44,773	64,000	35,000	
<b>Total Fixed Assets</b>		<b>-</b>	<b>44,773</b>	<b>64,000</b>	<b>35,000</b>	<b>-</b>

<b>Total Sanitation Fund Expenditures</b>	<b>1,168,641</b>	<b>1,268,771</b>	<b>1,239,300</b>	<b>1,290,700</b>	<b>-</b>
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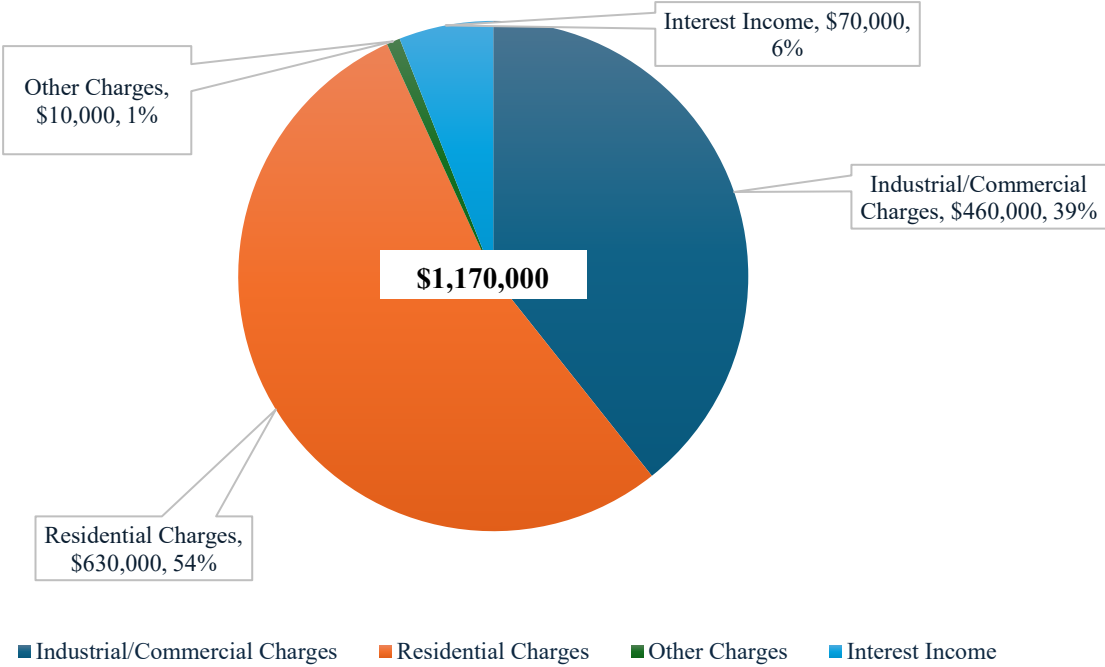
<b>Revenues Over (Under) Expenditures</b>	<b>(79,332)</b>	<b>(102,880)</b>	<b>(199,300)</b>	<b>(120,700)</b>	
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<b>Beginning Net Position</b>	<b>3,754,881</b>	<b>3,675,549</b>	<b>3,500,000</b>	<b>3,300,000</b>	
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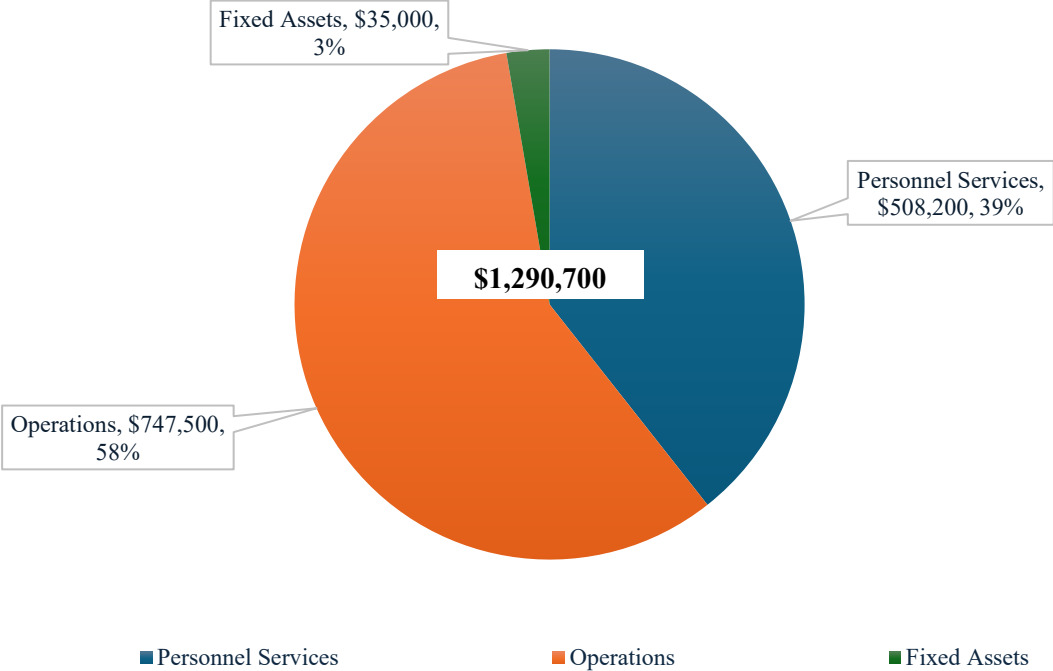
<b>Ending Net Position</b>	<b>3,675,549</b>	<b>3,572,669</b>	<b>3,300,700</b>	<b>3,179,300</b>	
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# SANITATION FUND 907

## Sanitation Fund Revenues by Source

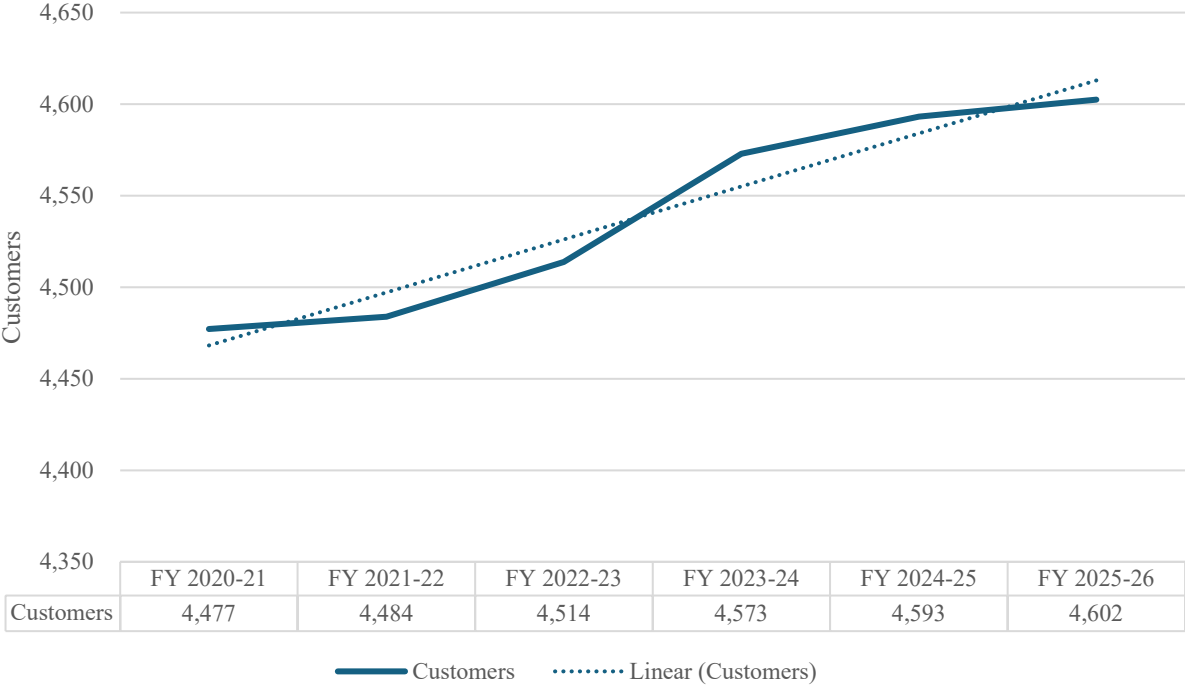


## Sanitation Fund Expenditures by Type



# SANITATION FUND 907

## Number of Sanitation Customers

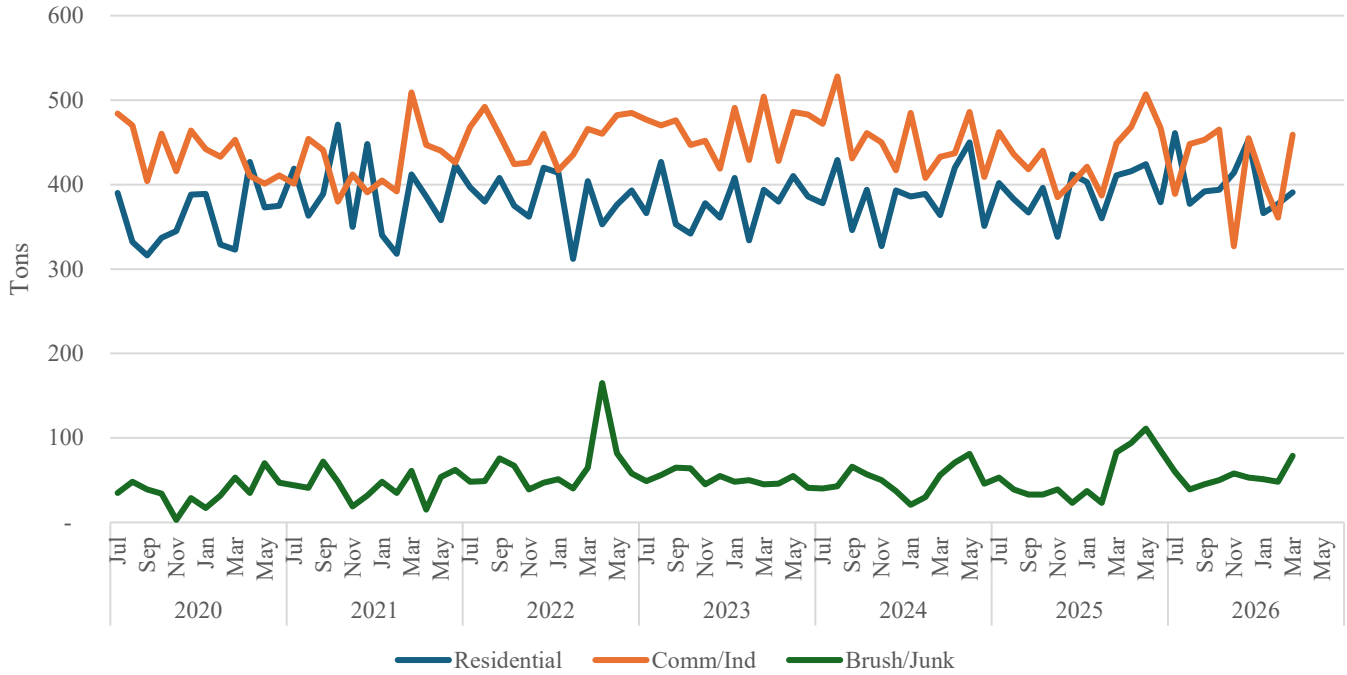


Month	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
July	4,485	4,458	4,486	4,535	4,592	4,607
August	4,494	4,485	4,506	4,550	4,610	4,608
September	4,494	4,475	4,498	4,545	4,592	4,591
October	4,471	4,473	4,502	4,555	4,588	4,620
November	4,465	4,493	4,505	4,570	4,587	4,593
December	4,462	4,467	4,508	4,575	4,578	4,588
January	4,492	4,490	4,512	4,582	4,613	4,603
February	4,475	4,493	4,514	4,594	4,579	4,600
March	4,481	4,484	4,511	4,589	4,594	4,612
April	4,454	4,509	4,529	4,580	4,593	
May	4,488	4,482	4,528	4,615	4,600	
June	4,465	4,498	4,566	4,585	4,592	
<b>Avg.</b>	<b>4,477</b>	<b>4,484</b>	<b>4,514</b>	<b>4,573</b>	<b>4,593</b>	<b>4,602</b>

Source: Athens Utilities Board

# SANITATION FUND 907

## Refuse Collected

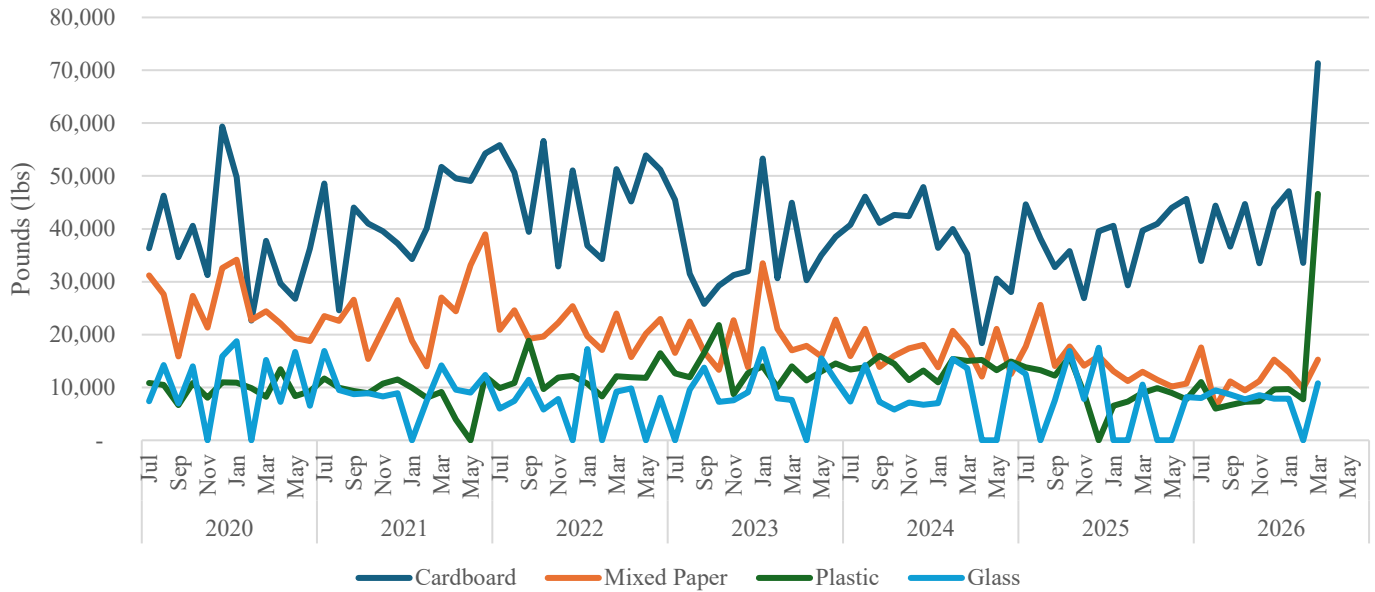


FY 2020-21	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Residential	419	363	389	471	350	448	340	318	412	386	358	423	4,677
Comm/Ind.	401	454	441	380	412	391	405	392	509	447	440	426	5,098
Brush/Junk	44	41	72	48	19	32	48	35	61	15	54	62	531
<b>FY 2021-22</b>													
Residential	397	380	408	375	362	420	414	312	404	353	376	393	4,594
Comm/Ind.	468	492	459	424	426	460	417	435	466	460	482	485	5,474
Brush/Junk	48	49	76	67	39	47	51	40	65	165	82	58	787
<b>FY 2022-23</b>													
Residential	366	427	353	342	378	361	408	334	394	380	410	386	4,539
Comm/Ind.	477	470	476	447	452	419	491	429	504	428	486	483	5,562
Brush/Junk	49	56	65	64	45	55	48	50	45	46	55	41	619
<b>FY 2023-24</b>													
Residential	378	429	346	394	327	393	386	389	364	420	450	351	4,627
Comm/Ind.	472	528	431	461	450	417	485	408	433	437	486	409	5,417
Brush/Junk	40	43	66	57	50	37	21	30	56	71	81	46	598
<b>FY 2024-25</b>													
Residential	402	383	367	396	338	412	403	360	411	416	424	379	4,691
Comm/Ind.	462	436	418	440	385	402	421	387	449	468	507	467	5,242
Brush/Junk	53	39	33	33	39	23	37	23	83	94	111	85	653
<b>FY 2025-26</b>													
Residential	461	377	392	394	414	453	366	377	391				3,625
Comm/Ind.	389	448	453	465	327	455	403	361	459				3,760
Brush/Junk	60	39	45	50	58	53	51	48	79				483

Source: Public Works Department

# SANITATION FUND 907

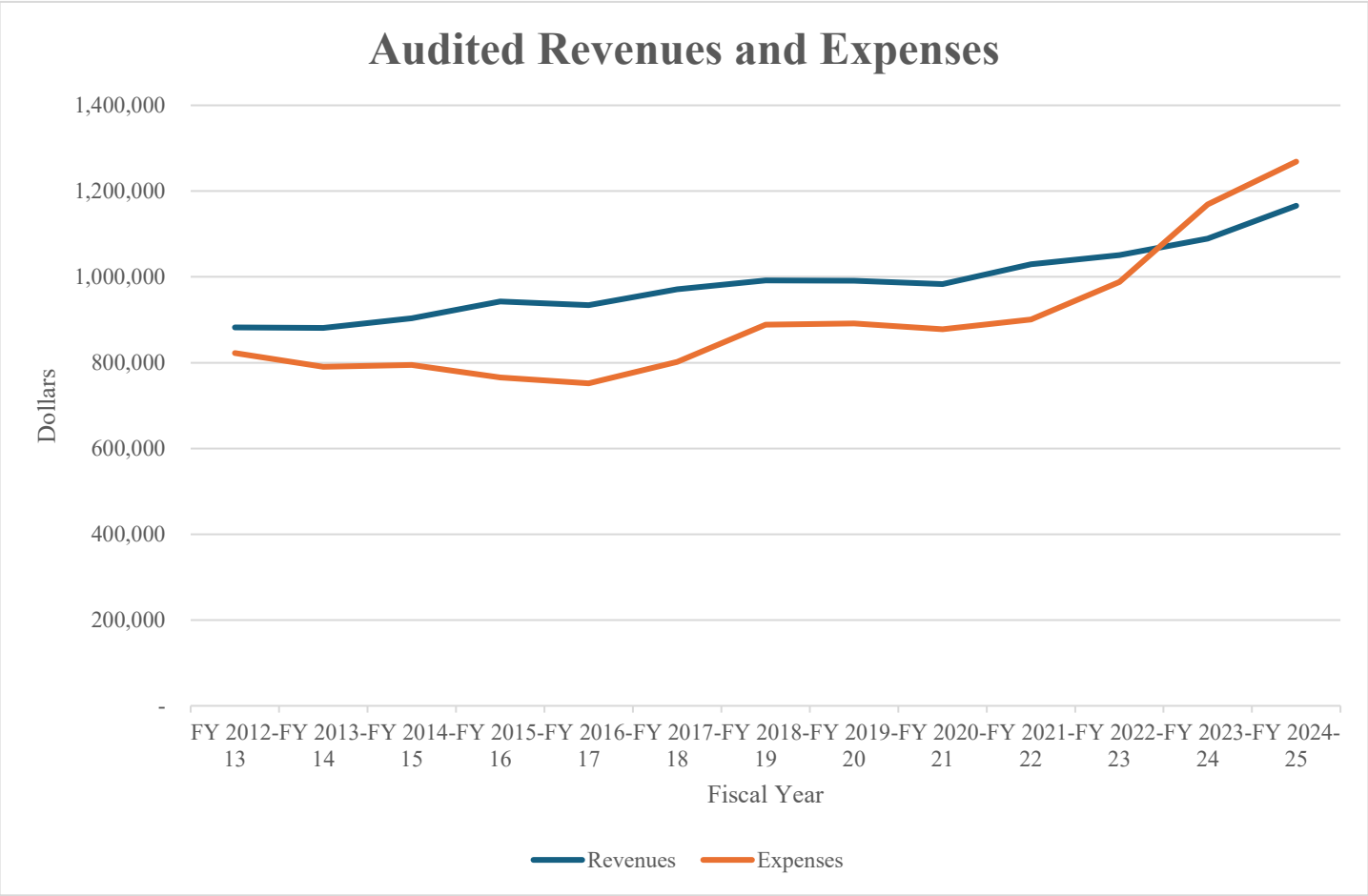
## Recyclables Collected



FY2021-22	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cardboard	55,840	50,680	39,460	56,620	32,860	51,070	36,850	34,300	51,320	45,180	53,920	51,180	<b>559,280</b>
Mixed Paper	20,880	24,580	19,200	19,620	22,200	25,360	19,660	17,080	24,000	15,740	20,160	22,930	<b>251,410</b>
Plastic	9,880	10,860	18,860	9,720	11,880	12,160	10,700	8,320	12,100	11,960	11,840	16,500	<b>144,780</b>
Glass	6,000	7,440	11,460	5,820	7,820	-	17,274	-	9,200	9,800	-	8,080	<b>82,894</b>
<b>FY 2022-23</b>													
Cardboard	45,470	31,520	25,780	29,280	31,240	31,960	53,300	30,620	44,960	30,270	34,980	38,520	<b>427,900</b>
Mixed Paper	16,540	22,460	16,740	13,350	22,700	13,780	33,520	21,080	17,020	17,840	15,880	22,860	<b>233,770</b>
Plastic	12,680	11,960	16,520	21,820	8,740	12,740	14,020	10,060	14,020	11,300	13,020	14,560	<b>161,440</b>
Glass	-	9,580	13,760	7,260	7,600	9,080	17,260	7,940	7,640	-	15,520	11,320	<b>106,960</b>
<b>FY 2023-24</b>													
Cardboard	40,760	46,100	41,120	42,660	42,420	47,900	36,400	39,980	35,260	18,380	30,580	28,020	<b>449,580</b>
Mixed Paper	15,920	21,060	13,860	16,020	17,380	18,080	13,840	20,720	17,480	12,060	21,060	12,540	<b>200,020</b>
Plastic	13,360	13,780	16,020	14,460	11,360	13,200	10,980	15,360	15,020	15,220	13,280	14,900	<b>166,940</b>
Glass	7,340	14,240	7,240	5,800	7,160	6,720	7,040	15,380	13,640	-	-	14,420	<b>98,980</b>
<b>FY 2024-25</b>													
Cardboard	44,660	38,160	32,740	35,780	26,900	39,540	40,560	29,300	39,690	40,920	43,960	45,640	<b>457,850</b>
Mixed Paper	17,740	25,640	14,040	17,720	14,140	15,940	13,060	11,180	12,980	11,440	10,200	10,700	<b>174,780</b>
Plastic	13,800	13,280	12,260	15,800	8,920	-	6,540	7,320	8,960	9,900	8,960	7,780	<b>113,520</b>
Glass	12,560	-	7,560	16,880	7,840	17,520	-	-	10,560	-	-	8,200	<b>81,120</b>
<b>FY 2025-26</b>													
Cardboard	33,900	44,380	36,640	44,720	33,480	43,820	47,120	33,580	71,340				<b>388,980</b>
Mixed Paper	17,560	6,280	11,120	9,440	11,180	15,280	12,920	9,840	15,260				<b>108,880</b>
Plastic	11,000	6,000	6,680	7,240	7,400	9,660	9,680	7,780	46,620				<b>112,060</b>
Glass	7,980	9,420	8,660	7,740	8,560	7,880	7,880	-	10,760				<b>68,880</b>

Source: Public Works Department

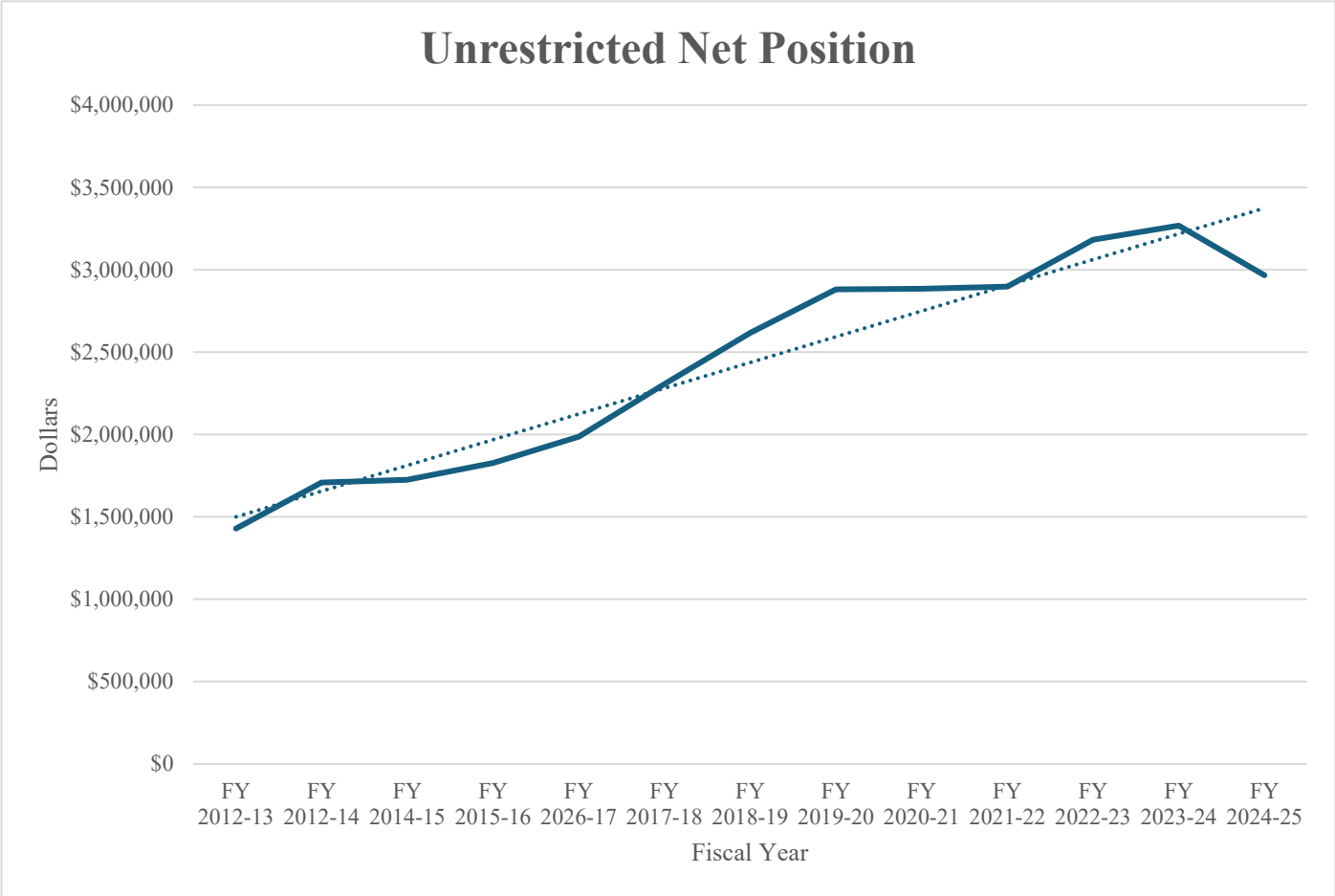
# SANITATION FUND 907



Fiscal Year	Revenues	Expenses	Rev. over Exp.
FY 2012-13	\$882,546	\$822,649	\$59,897
FY 2013-14	\$881,054	\$790,749	\$90,305
FY 2014-15	\$903,410	\$794,728	\$108,682
FY 2015-16	\$942,842	\$765,330	\$177,512
FY 2016-17	\$933,929	\$751,884	\$182,045
FY 2017-18	\$971,531	\$801,730	\$169,801
FY 2018-19	\$991,851	\$888,524	\$103,327
FY 2019-20	\$990,950	\$891,569	\$99,381
FY 2020-21	\$983,525	\$878,280	\$105,245
FY 2021-22	\$1,029,473	\$900,958	\$128,515
FY 2022-23	\$1,050,542	\$988,480	\$62,062
FY 2023-24	\$1,089,309	\$1,168,641	-\$79,332
FY 2024-25	\$1,165,891	\$1,268,771	-\$102,880

Source: Annual Audit

# SANITATION FUND 907



Fiscal Year	Unrestricted Net Position
FY 2012-13	\$1,428,945
FY 2012-14	\$1,707,912
FY 2014-15	\$1,725,896
FY 2015-16	\$1,827,819
FY 2026-17	\$1,987,737
FY 2017-18	\$2,307,794
FY 2018-19	\$2,616,672
FY 2019-20	\$2,881,730
FY 2020-21	\$2,884,501
FY 2021-22	\$2,897,822
FY 2022-23	\$3,181,761
FY 2023-24	\$3,268,397
FY 2024-25	\$2,966,912

Source: Annual Audit

# SOUTHEAST TENNESSEE TRADE & CONFERENCE CENTER FUND

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## FUND PROFILE

The Southeast Tennessee Trade & Conference Center, under the direction of the Parks & Recreation Director, is a 5,220 square foot event center located within the city’s Regional Park. This facility or portions thereof are available to be rented for business meetings, events, receptions, conventions, parties, luncheons, and more. This Fund generates revenue from rental income.

## STAFFING PLAN

Position Title	FY 2024-25	FY 2025-26	FY 2026-27
No Positions in this Fund	0	0	0
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

## FY 2026-27 BUDGET PRIORITIES

- Rental income will decrease due to the Parks & Recreation Department moving from City Hall into the small classroom at the conference center resulting in the loss of rental income and additional room at City Hall for new employees.
- Fixed assets expenses include \$15,000 for a replacement HVAC system.
- It should be noted that this Enterprise Fund is projecting a deficit of \$79,500 without any fee increases. Any shortfall will come from Conference Fund reserves.



*SE TN Trade & Conference Center at Regional Park*

# SOUTHEAST TENNESSEE TRADE & CONFERENCE CENTER FUND

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## REVENUES

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Charges for Services

14-0000-4915	Rental Income	41,634	46,847	40,000	30,000	
<b>Total Charges for Services</b>		<b>41,634</b>	<b>46,847</b>	<b>40,000</b>	<b>30,000</b>	-

### Other Financing Sources

14-0000-7010	Transfer In From General Fund	-	120,000	-	-	
<b>Total Other Financing Sources</b>		<b>-</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total SE TN Trade &amp; Conference Center Revenues</b>		<b>41,634</b>	<b>166,847</b>	<b>40,000</b>	<b>30,000</b>	<b>-</b>
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## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Personnel Services

14-0000-5118	Salaries: Seasonal	5,607	5,964	6,000	6,000	
14-0000-5140	FICA	429	456	500	500	
<b>Total Personnel Services</b>		<b>6,036</b>	<b>6,420</b>	<b>6,500</b>	<b>6,500</b>	-

### Operations

14-0000-5240	Electric	21,800	24,166	22,000	25,000	
14-0000-5242	Water	526	469	600	800	
14-0000-5244	Sewer	632	533	600	800	
14-0000-5246	Gas	2,893	3,242	3,500	4,000	
14-0000-5248	Telephone	1,258	1,258	1,200	1,400	
14-0000-5274	R&M Buildings & Grounds	537	1,695	125,000	3,000	
14-0000-5290	Machinery & Equipment Rental	-	-	1,000	1,000	
14-0000-5750	Provision for Depreciation	51,165	51,983	-	52,000	
<b>Total Operations</b>		<b>78,811</b>	<b>83,345</b>	<b>153,900</b>	<b>88,000</b>	<b>-</b>

# SOUTHEAST TENNESSEE TRADE & CONFERENCE CENTER FUND

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## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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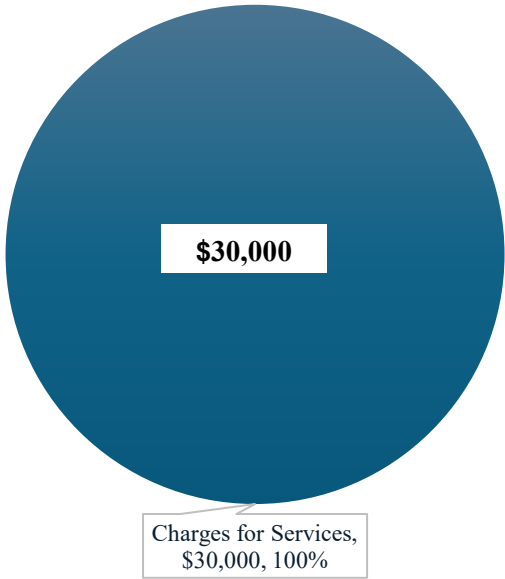
### Fixed Assets

14-0000-6090	Fixed Assets	-	-	12,500	15,000	
<b>Total Fixed Assets</b>		-	-	<b>12,500</b>	<b>15,000</b>	-
<b>Total SE TN Trade &amp; Conference Center Expenditures</b>		<b>84,847</b>	<b>89,766</b>	<b>172,900</b>	<b>109,500</b>	-
<b>Revenues Over (Under) Expenditures</b>		<b>(43,213)</b>	<b>77,081</b>	<b>(132,900)</b>	<b>(79,500)</b>	-
<b>Beginning Net Position</b>		<b>489,879</b>	<b>446,666</b>	<b>520,000</b>	<b>387,000</b>	
<b>Ending Net Position</b>		<b>446,666</b>	<b>523,747</b>	<b>387,100</b>	<b>307,500</b>	

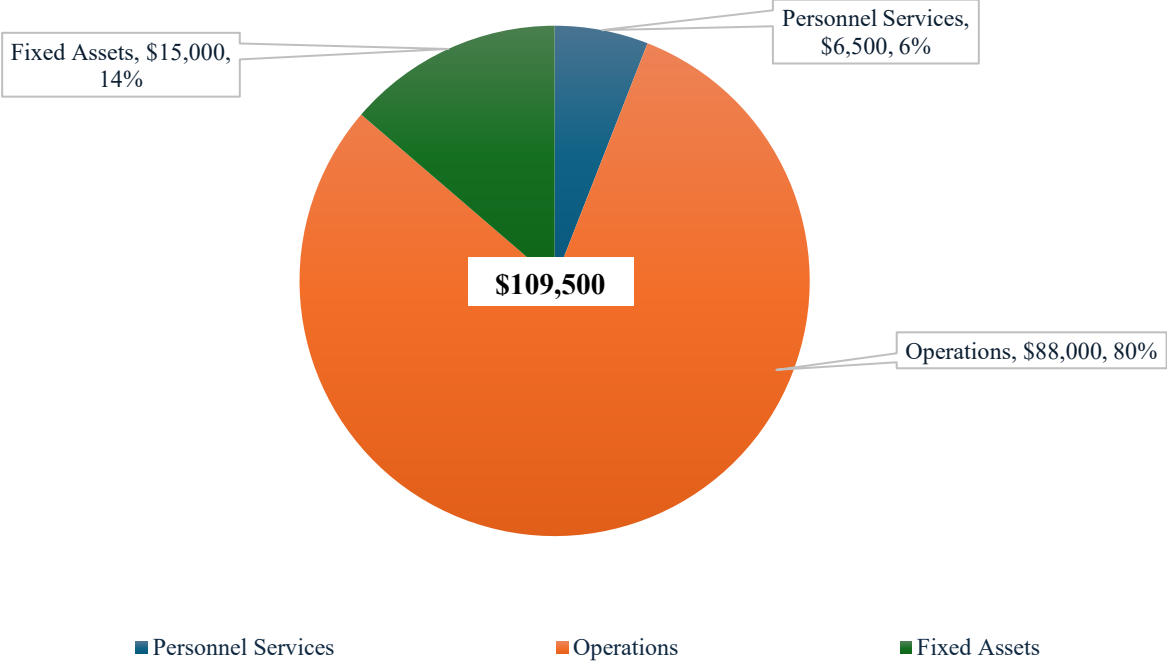
# SOUTHEAST TENNESSEE TRADE & CONFERENCE CENTER FUND

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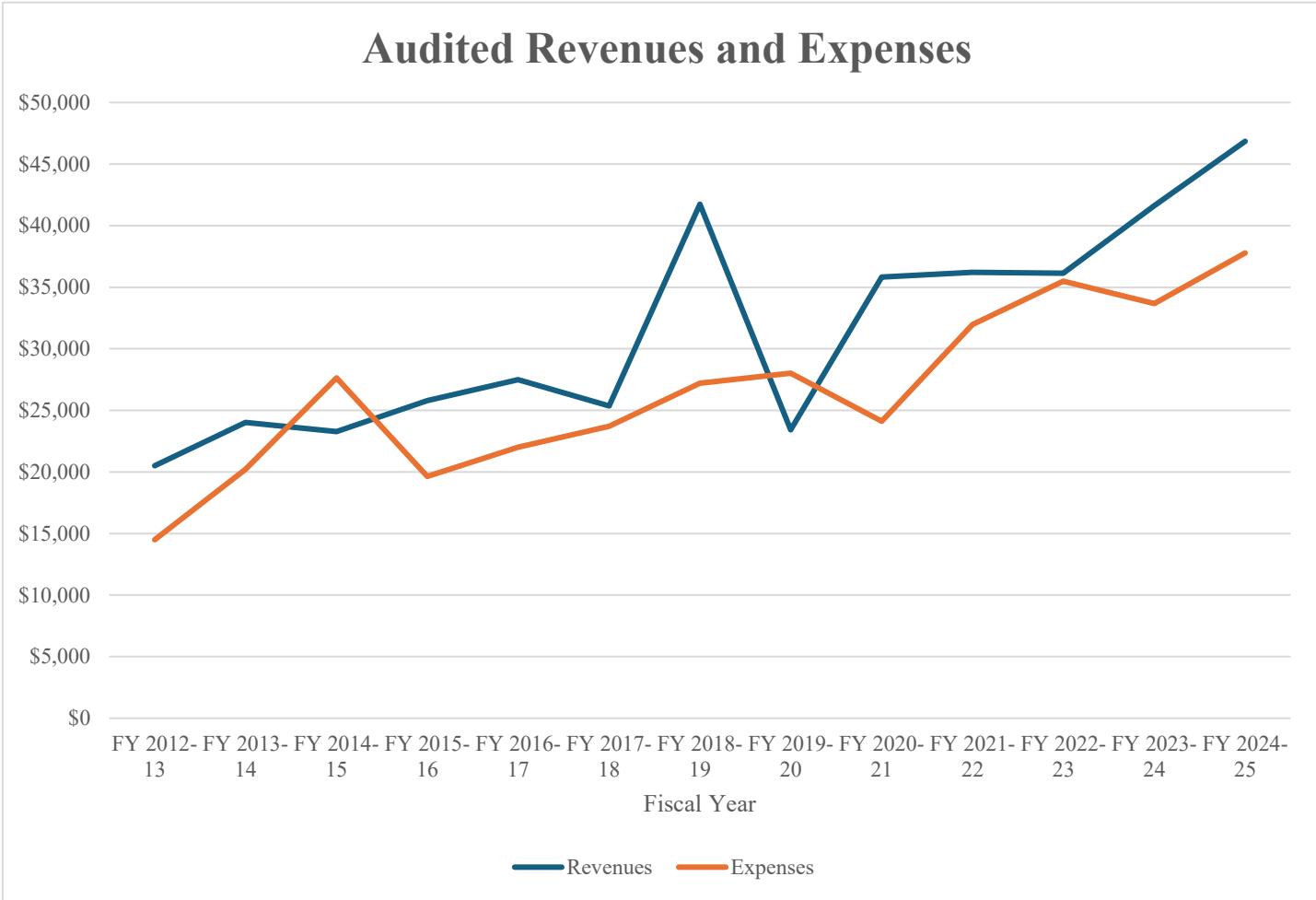
SE TN Trade & Conference Center Revenues by Source



SE TN Trade & Conference Center Expenditures by Type



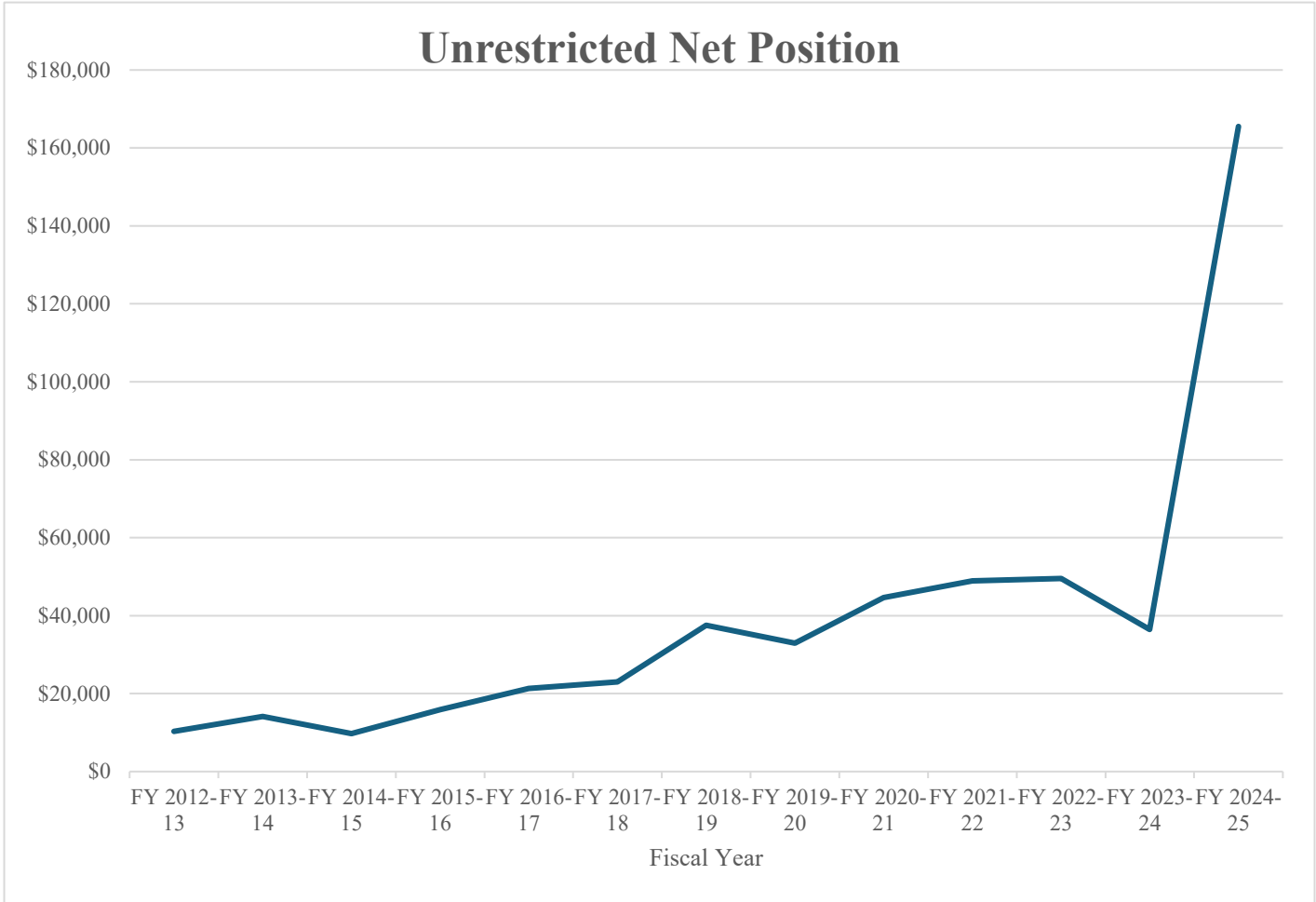
# SOUTHEAST TENNESSEE TRADE & CONFERENCE CENTER FUND



<b>Fiscal Year</b>	<b>Revenues</b>	<b>Expenses</b>	<b>Rev. over Exp.</b>
FY 2012-13	\$20,503	\$14,494	\$6,009
FY 2013-14	\$24,024	\$20,208	\$3,816
FY 2014-15	\$23,281	\$27,644	-\$4,363
FY 2015-16	\$25,785	\$19,642	\$6,143
FY 2016-17	\$27,490	\$22,017	\$5,473
FY 2017-18	\$25,355	\$23,700	\$1,655
FY 2018-19	\$41,739	\$27,210	\$14,529
FY 2019-20	\$23,428	\$28,017	-\$4,589
FY 2020-21	\$35,832	\$24,125	\$11,707
FY 2021-22	\$36,215	\$31,966	\$4,249
FY 2022-23	\$36,126	\$35,486	\$640
FY 2023-24	\$41,634	\$33,682	\$7,952
FY 2024-25	\$46,847	\$37,783	\$9,064

Source: Annual Audit

# SOUTHEAST TENNESSEE TRADE & CONFERENCE CENTER FUND



Fiscal Year	Unrestricted Net Position
FY 2012-13	\$10,282
FY 2013-14	\$14,098
FY 2014-15	\$9,735
FY 2015-16	\$15,879
FY 2016-17	\$21,351
FY 2017-18	\$23,006
FY 2018-19	\$37,535
FY 2019-20	\$32,946
FY 2020-21	\$44,653
FY 2021-22	\$48,902
FY 2022-23	\$49,542
FY 2023-24	\$36,444
FY 2024-25	\$165,508

Source: Annual Audit



## **INTERNAL SERVICE FUND**

Internal Service Funds are used to account for operations that provide services to other departments of the city government on a cost reimbursement basis. The city has one Internal Service Fund: the Fleet Management Fund.

# FLEET MANAGEMENT FUND

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## FUND PROFILE

The Fleet Management Fund is used to account for several revenue sources including transfers from various General Fund departments and the Sanitation Enterprise Fund into this Fund as fleet charges along with interest income and sale of city equipment. The proceeds from this Fund are designated and used for the replacement of motorized vehicles and equipment on a scheduled basis.

## STAFFING PLAN

<b>Position Title</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
No Positions in this Fund	0	0	0
<b>Total Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>

## FY 2026-27 BUDGET PRIORITIES

- \$160,000 for three replacement patrol vehicles and \$110,000 for two replacement Animal Control trucks for the Police Department.
- \$1,300,000 for a replacement pumper for the Fire Department.
- \$146,000 for a replacement leaf vacuum machine that was approved during the previous fiscal year but will be delivered and paid during this fiscal year, \$45,000 for a replacement pick-up truck, \$270,000 for three replacement F-550 trucks, \$80,000 for a replacement F-250 truck with dump bed, \$375,000 for a replacement street sweeper, \$30,000 for two replacement trailers, and \$115,000 for a replacement skid steer for the Public Works Department.
- \$75,000 for a replacement truck for the Sanitation Enterprise Fund that was not purchased during the previous fiscal year.
- It should be noted that this Internal Service Fund is projecting a deficit of \$1,200,100. This shortfall will come from Fleet Management Fund reserves.

# FLEET MANAGEMENT FUND

## REVENUES

Account Number	Revenue Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Other Revenues

11-0000-4720	Fleet Charges- General Fund	1,003,900	1,090,900	1,099,900	1,095,900	
11-0000-4720	Fleet Charges-Sanitation Enterprise Fund	180,000	180,000	180,000	180,000	
11-0000-4910	Interest Income	428,871	352,940	200,000	200,000	
11-0000-4960	Unrealized Gain (Loss)	(3,432)	9,060	-	-	
11-0000-4965	Gain (Loss) on Asset Sale	32,005	20,655	20,000	30,000	
11-0000-7100	Capital Contributions	147,036	289,552	-	-	
<b>Total Other Revenues</b>		<b>1,788,380</b>	<b>1,943,107</b>	<b>1,499,900</b>	<b>1,505,900</b>	<b>-</b>

<b>Total Fleet Management Fund Revenues</b>		<b>1,788,380</b>	<b>1,943,107</b>	<b>1,499,900</b>	<b>1,505,900</b>	<b>-</b>
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## EXPENDITURES

Account Number	Expenditure Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budgeted/ Amended	FY 2026-27 Manager Proposed	FY 2026-27 Council Approved
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### Capital Outlay

11-0000-5750	Provision for Depreciation	533,815	722,707	-	-	
11-0000-6090	Police Vehicles (3)	-	-	400,000	160,000	
11-0000-6090	Police Animal Control Trucks (2)	-	-	-	110,000	
11-0000-6090	Fire Pumper	-	-	-	1,300,000	
11-0000-6090	Parks & Recreation Pick-Up Truck	-	-	40,000	-	
11-0000-6090	Public Works Leaf Vacuum Machine	-	-	146,000	146,000	
11-0000-6090	Public Works Pick-Up Truck	-	-	45,000	45,000	
11-0000-6090	Public Works F-550 Trucks (3)	-	-	-	270,000	
11-0000-6090	Public Works F-250 with Dump Bed	-	-	-	80,000	
11-0000-6090	Public Works Street Sweeper	-	-	-	375,000	
11-0000-6090	Public Works Trailer (2)	-	-	-	30,000	
11-0000-6090	Public Works Skid Steer	-	-	-	115,000	
11-0000-6090	Sanitation Fund Truck	-	-	75,000	75,000	
<b>Total Capital Outlay</b>		<b>533,815</b>	<b>722,707</b>	<b>706,000</b>	<b>2,706,000</b>	<b>-</b>

<b>Total Fleet Management Fund Expenditures</b>		<b>533,815</b>	<b>722,707</b>	<b>706,000</b>	<b>2,706,000</b>	<b>-</b>
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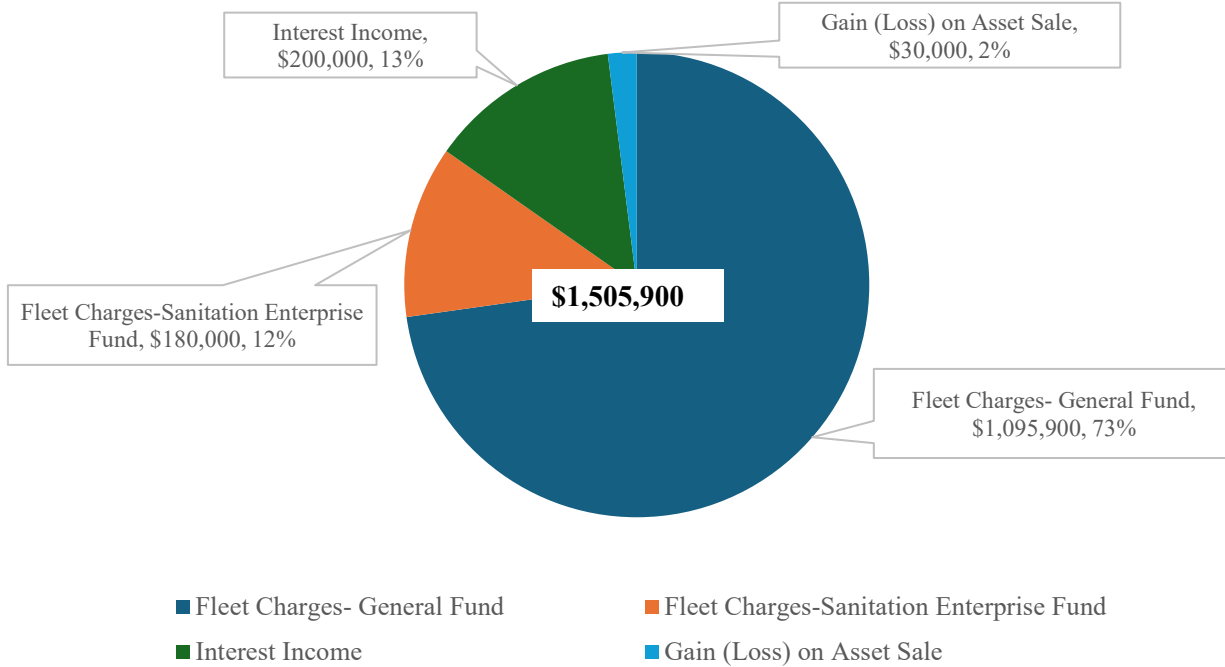
<b>Revenues Over (Under) Expenditures</b>		<b>1,254,565</b>	<b>1,220,400</b>	<b>793,900</b>	<b>(1,200,100)</b>	
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<b>Beginning Net Position</b>		<b>9,028,669</b>	<b>10,283,234</b>	<b>11,000,000</b>	<b>11,500,000</b>	
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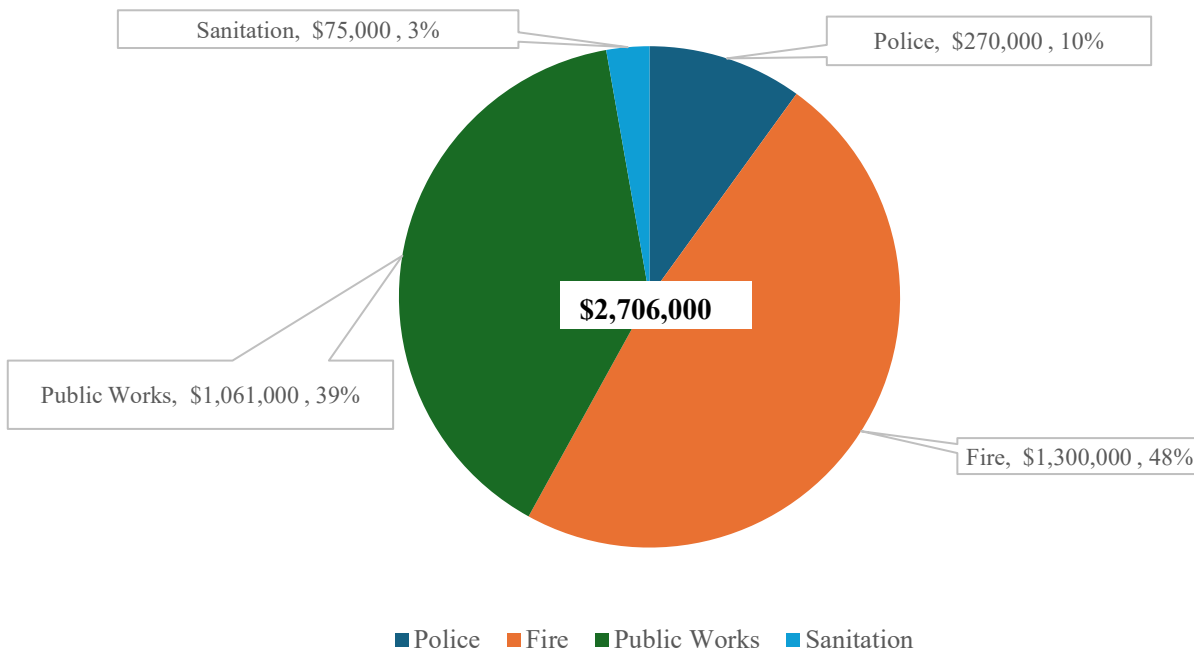
<b>Ending Net Position</b>		<b>10,283,234</b>	<b>11,503,634</b>	<b>11,793,900</b>	<b>10,299,900</b>	
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# FLEET MANAGEMENT FUND

## Fleet Management Fund Revenues by Source



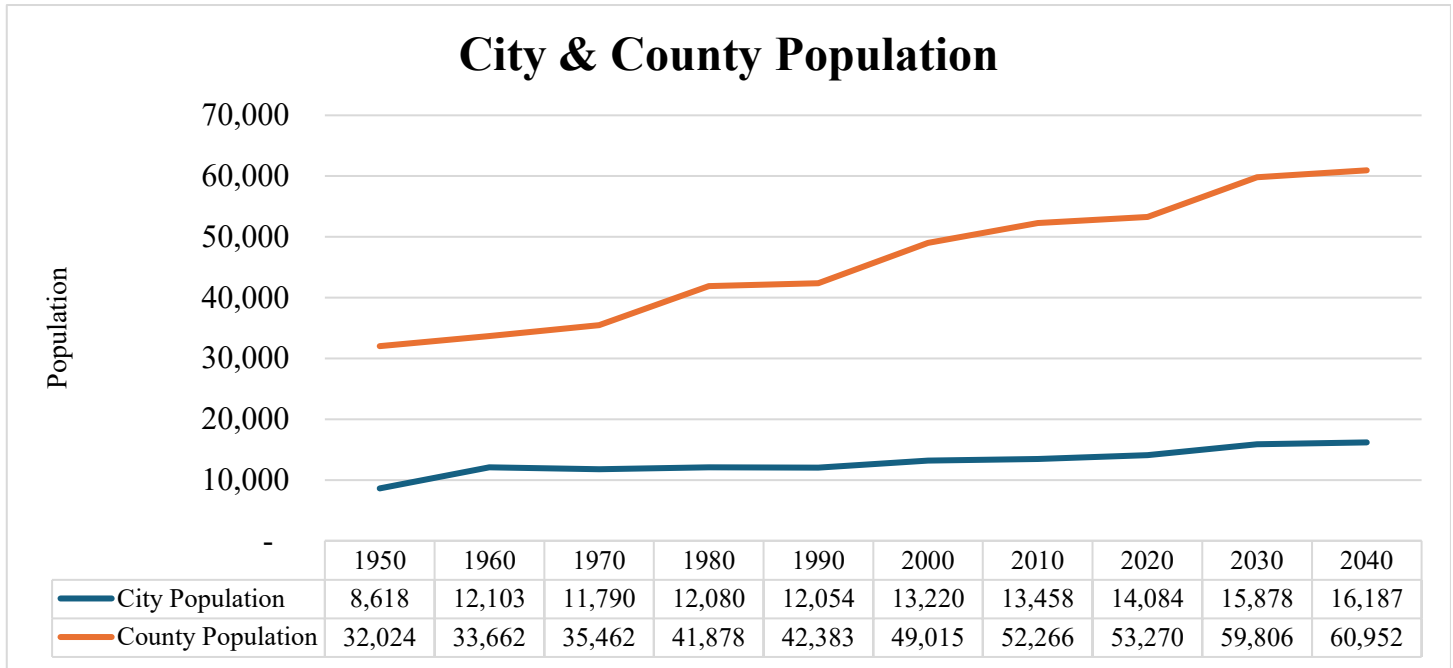
## Fleet Management Fund Expenses by Type





# **STATISTICAL INFORMATION**

# CITY & COUNTY POPULATION



The city's 2025 population is 15,300, an increase of 8.6% from 2020.

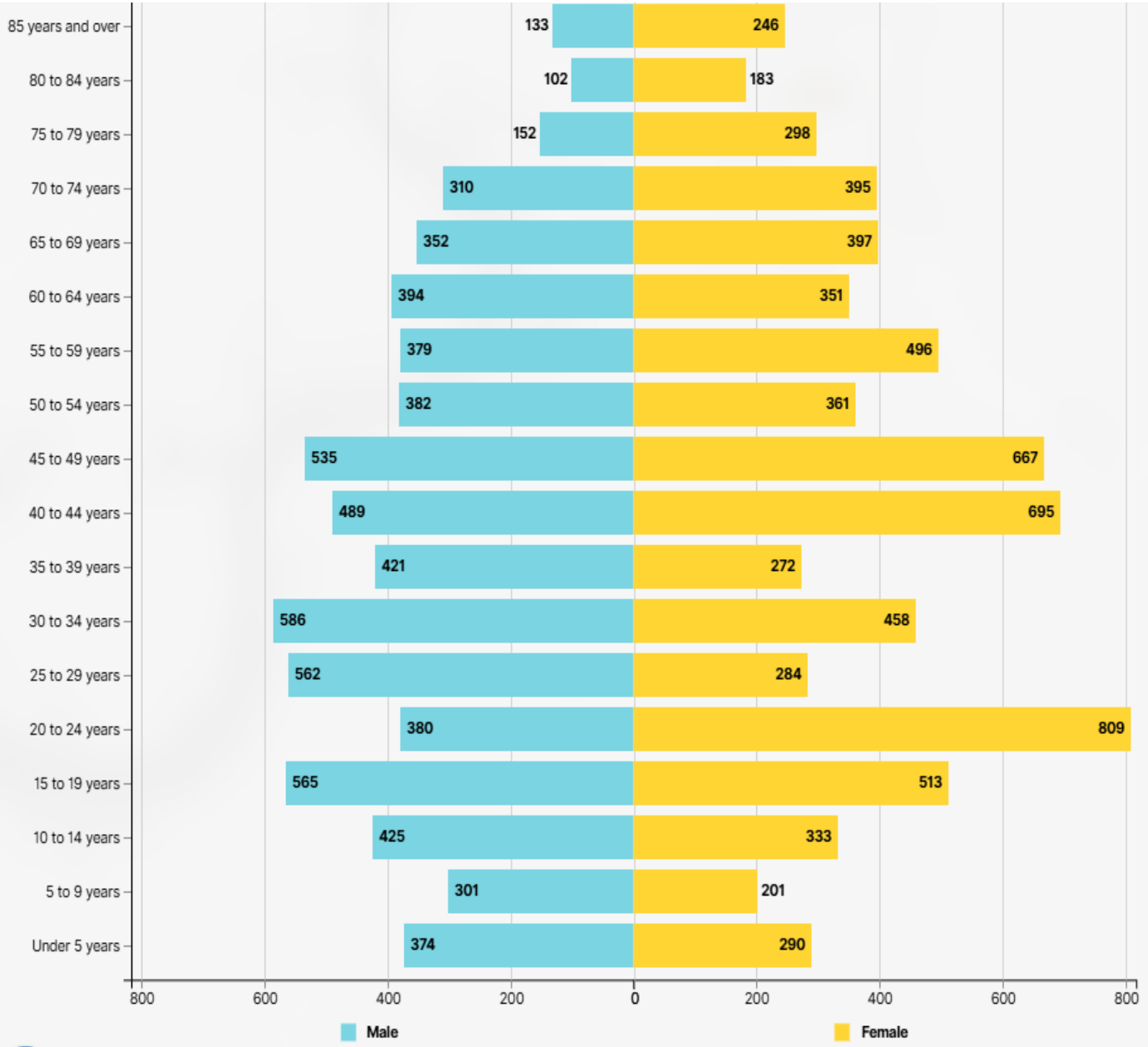
The county's 2025 population is 57,700, an increase of 8.3% from 2020.

## Selected City Demographic Data

- Owner-occupied housing unit rate: 58.1% as compared to the state at 67.0%.
- Median value of owner-occupied housing units: \$197,300 as compared to the state at \$256,800 (U.S. Census Bureau).
- Median home value: \$253,425 (Zillow).
- Number of housing units: 6,470.
- Median household income: \$53,151 as compared to the state at \$67,097.
- Per capita income: \$31,659 as compared to the state at \$37,866.
- Persons in poverty: 18.4% as compared to the state at 13.5%.
- Median age: 41 as compared to the state at 39.1.

Sources: U.S. Census Bureau and Boyd Center for Business and Economic Research, University of Tennessee, Zillow, World Population Review.com

# CITY POPULATION BY AGE & GENDER



Source: U.S. Census Bureau, 2022

# CITY EMPLOYEES BY TYPE

Department	Total	Full-Time	Part-Time / Volunteer	Seasonal	Elected	Board Member
<b>General Fund</b>						
City Council	6		1		5	
City Manager's Office	2.33	2.33				
Community Development	5	5				7/5/5/7
Finance Department	6	6				
Fire Department	39	27	12			
Human Resources	2	2				
Information Technology	3	3				
Parks & Recreation	27	9	3	15		7
Police Department	42	38	4			
Public Works	31	31				
<b>Special Revenue Fund</b>						
Hotel-Motel Tax Fund	0.67	0.67				
<b>Enterprise Fund</b>						
Sanitation Fund	8	6	2			
<b>Total Employees</b>	<b>172</b>	<b>130</b>	<b>22</b>	<b>15</b>	<b>5</b>	<b>31</b>

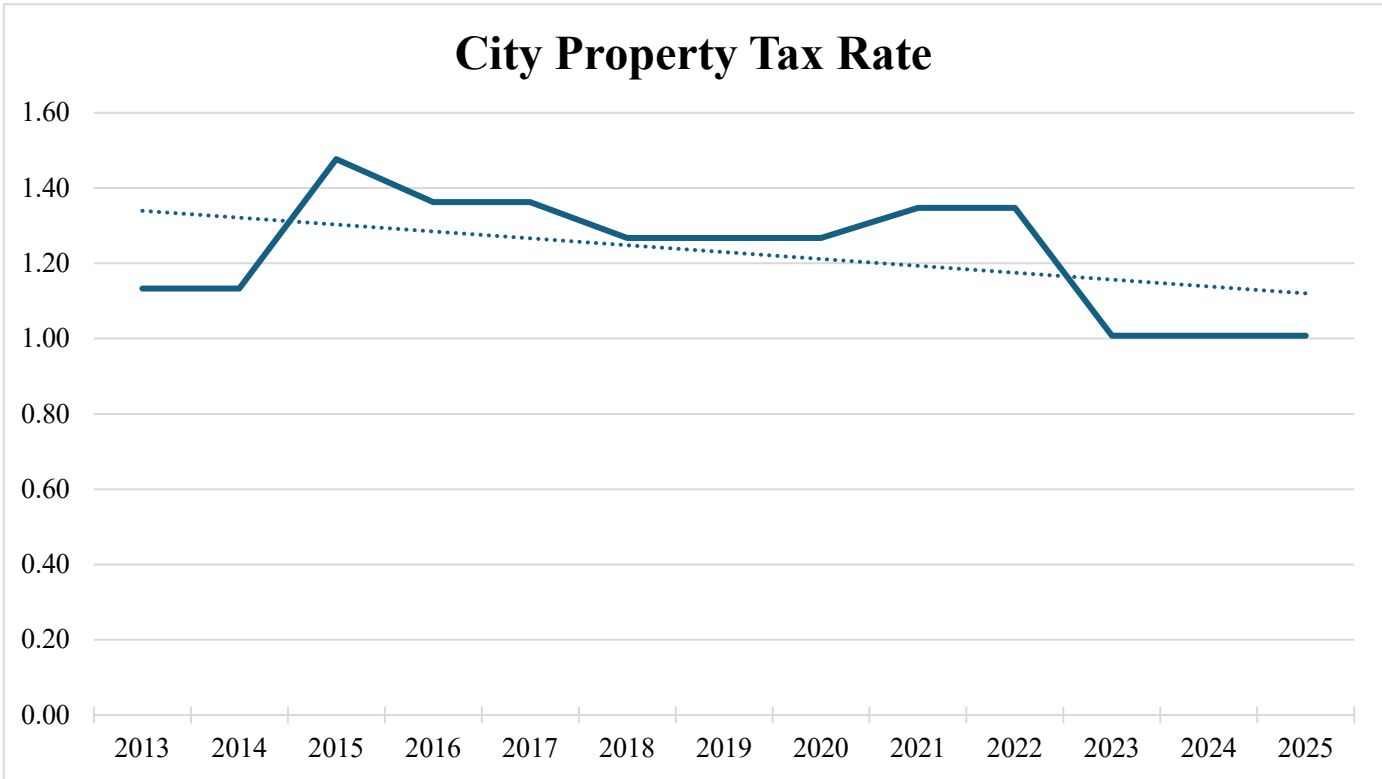
Board Members - Community Development

Athens Regional Planning Commission (7)  
 Board of Adjustments & Appeals (5)  
 Board of Zoning Appeals (5)  
 Historic Preservation Committee (7)

Board Members - Parks & Recreation

Recreation Advisory Board (7)

# CITY PROPERTY TAX RATE



Tax Year	City Property Tax Rate
2013	1.1328
2014	1.1328
2015	1.4770
2016	1.3628
2017	1.3628
2018	1.2676
2019	1.2676
2020	1.2676
2021	1.3476
2022	1.3476
2023	1.0078
2024	1.0078
2025	1.0078

Source: Annual Audit

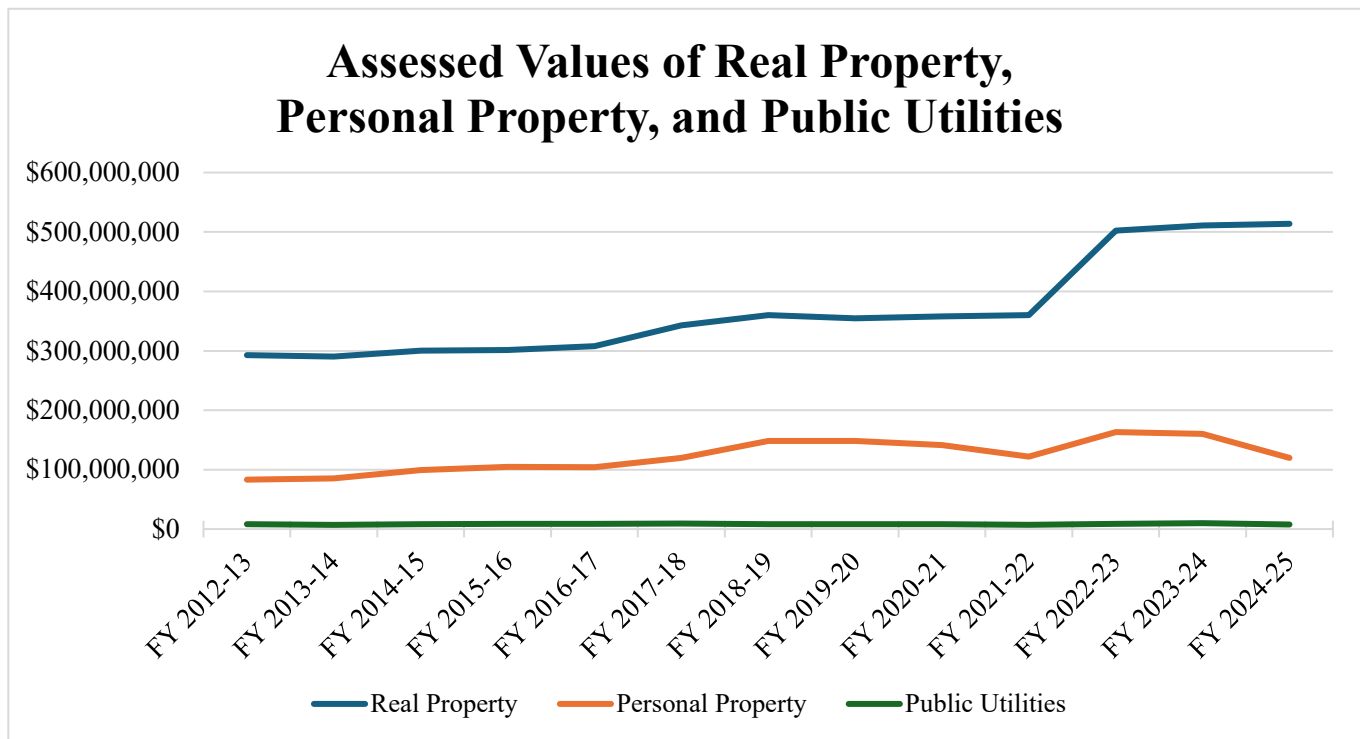
# ADJACENT COUNTIES' & CITIES' TOTAL PROPERTY TAX RATES FOR 2025

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<b>McMinn County / 1.08230</b>	
Athens / 1.00780	2.09010
Calhoun / 0.33450	1.41680
Englewood / 0.80030	1.88260
Etowah / 1.27470	2.35700
Niota / 0.86390	1.94620
Sweetwater / 0.93460	2.01690
<b>Monroe County / 1.52280</b>	
Madisonville / 0.59950	2.12230
Sweetwater / 0.93460	2.45740
Tellico Plains / 0.31340	1.83620
Vonore / 0.35040	1.87320
<b>Meigs County / 1.68850</b>	
Decatur / 0.34490	2.03340
<b>Polk County / 1.68950</b>	
Benton / 0.55000	2.23950
Copperhill / 0.76870	2.45820
Ducktown / 0.59220	2.28170
<b>Roane County / 1.45230</b>	
Harriman / 0.70240	2.15470
Kingston / 0.82340	2.27570
Oak Ridge / 1.37840	2.83070
Oliver Springs / 0.72797	2.18027
Rockwood / 0.62650	2.07880
<b>Loudon County / 1.76830</b>	
Lenoir City / 0.94550	2.71380
Loudon / 1.19000	2.95830
<b>Bradley County / 0.99220</b>	
Charleston / 0.26550	1.25770
Cleveland / 1.26320	2.25540

Source: Tennessee Comptroller of the Treasury

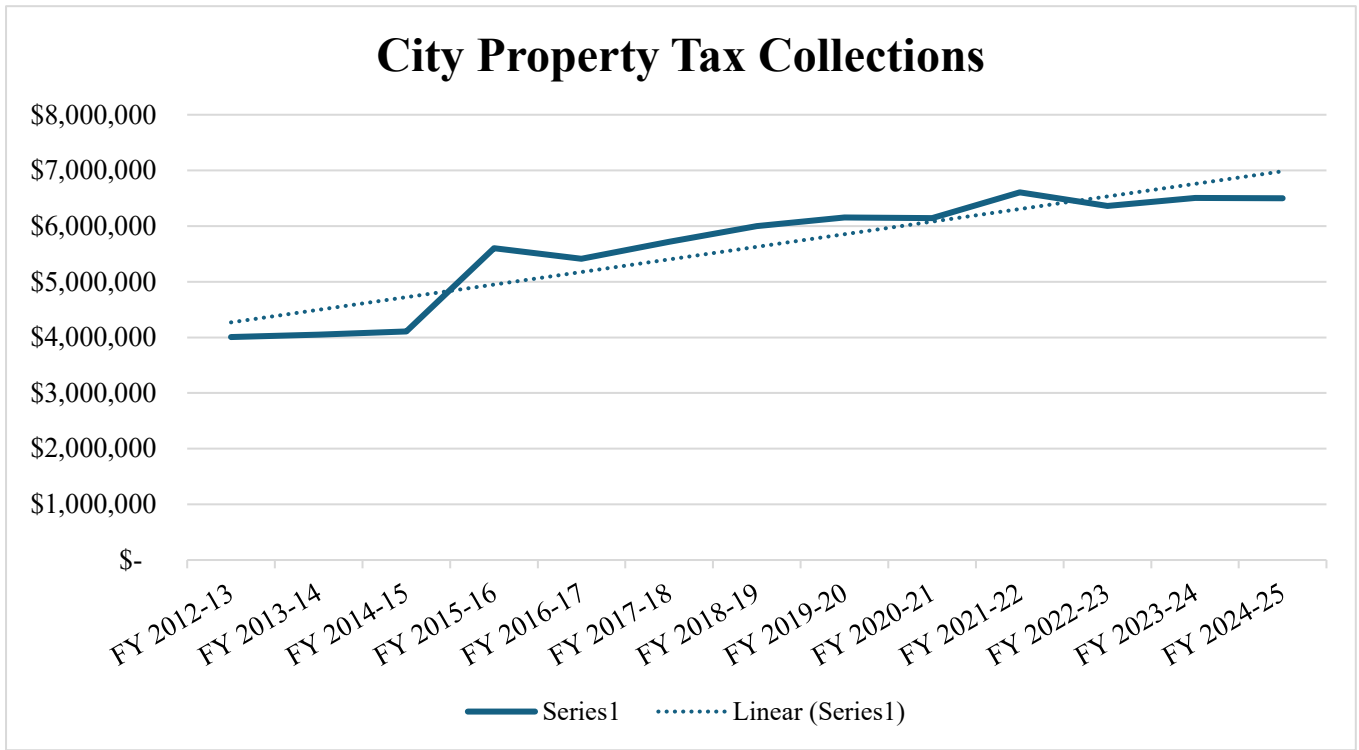
# ASSESSED VALUES



Fiscal Year	Real Property	Personal Property	Public Utilities
FY 2012-13	\$292,970,485	\$83,197,188	\$8,204,116
FY 2013-14	\$290,338,620	\$85,473,263	\$7,053,398
FY 2014-15	\$300,454,640	\$99,320,541	\$8,479,395
FY 2015-16	\$301,608,970	\$104,469,997	\$8,847,818
FY 2016-17	\$307,557,565	\$104,159,884	\$8,626,091
FY 2017-18	\$342,899,510	\$119,882,970	\$9,066,486
FY 2018-19	\$359,859,615	\$148,380,544	\$7,977,436
FY 2019-20	\$354,793,495	\$148,130,932	\$8,276,948
FY 2020-21	\$357,939,265	\$141,295,083	\$8,151,434
FY 2021-22	\$360,211,030	\$121,889,523	\$7,306,198
FY 2022-23	\$502,534,155	\$163,239,503	\$8,944,195
FY 2023-24	\$510,866,050	\$160,400,873	\$9,950,171
FY 2024-25	\$513,785,280	\$119,709,146	\$7,900,730

Source: Annual Audit

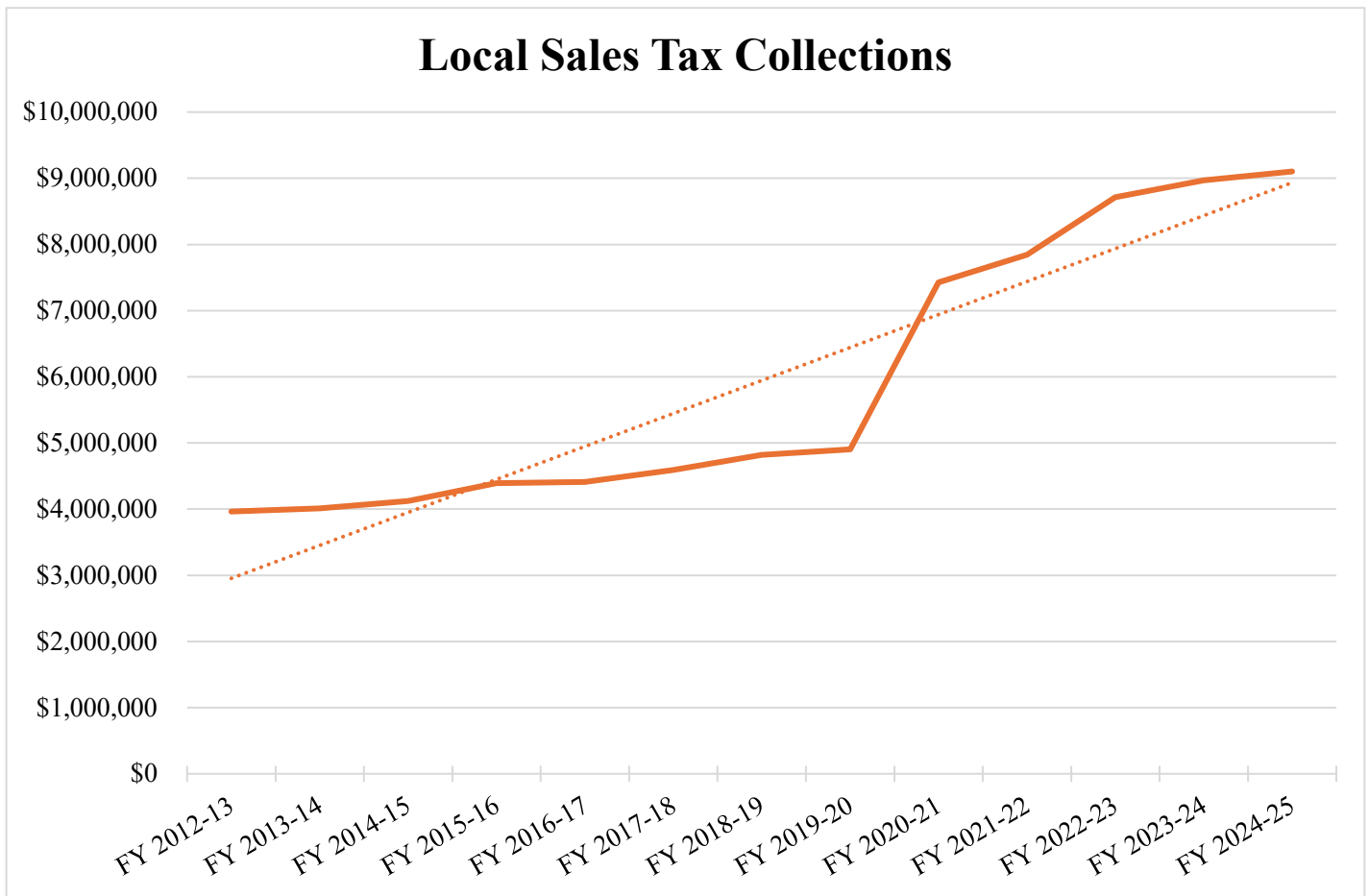
# CITY PROPERTY TAX COLLECTIONS



Fiscal Year	Property Tax Collection (Current)	Percentage Change
FY 2012-13	\$4,006,082	
FY 2013-14	\$4,049,575	1.09%
FY 2014-15	\$4,104,942	1.37%
FY 2015-16	\$5,599,695	36.41%
FY 2016-17	\$5,410,213	(3.38%)
FY 2017-18	\$5,717,006	5.67%
FY 2018-19	\$6,000,397	4.96%
FY 2019-20	\$6,152,694	2.54%
FY 2020-21	\$6,143,655	(0.15%)
FY 2021-22	\$6,605,855	7.52%
FY 2022-23	\$6,360,714	(3.71%)
FY 2023-24	\$6,503,055	2.24%
FY 2024-25	\$6,500,452	(0.04%)

Source: Annual Audit

# LOCAL SALES TAX COLLECTIONS

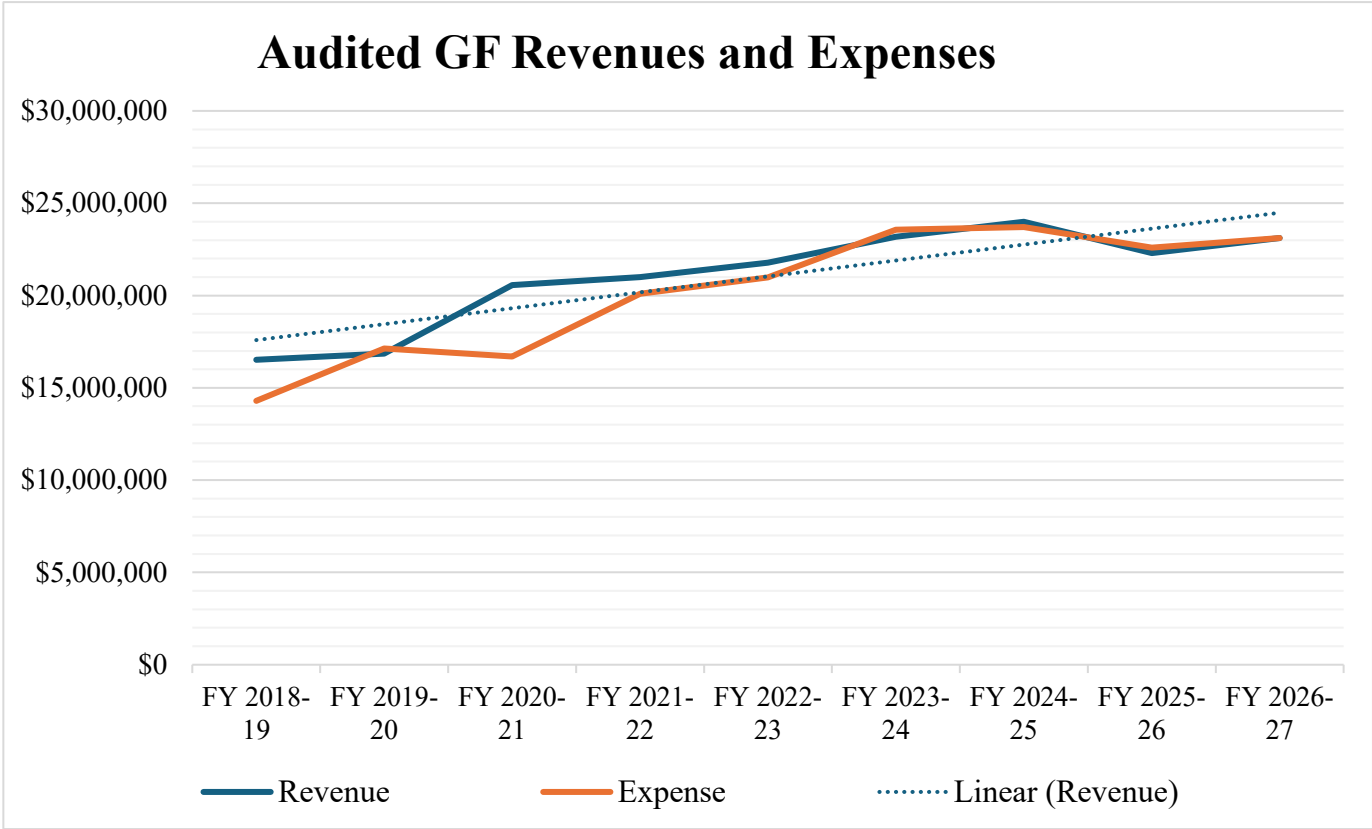


Fiscal Year	Local Sales Tax	Percentage Change
FY 2012-13	\$3,963,723	
FY 2013-14	\$4,009,132	1.15%
FY 2014-15	\$4,121,597	2.81%
FY 2015-16	\$4,391,883	6.56%
FY 2016-17	\$4,411,095	0.44%
FY 2017-18	\$4,592,782	4.12%
FY 2018-19	\$4,821,329	4.98%
FY 2019-20	\$4,903,778	1.71%
FY 2020-21	\$7,427,784	51.47%
FY 2021-22	\$7,844,750	5.61%
FY 2022-23	\$8,714,638	11.09%
FY 2023-24	\$8,968,364	2.91%
FY 2024-25	\$9,102,748	1.50%

Source: Annual Audit

Note: The city sales tax rate increased from 2.00% to 2.75% beginning FY 2020-21.

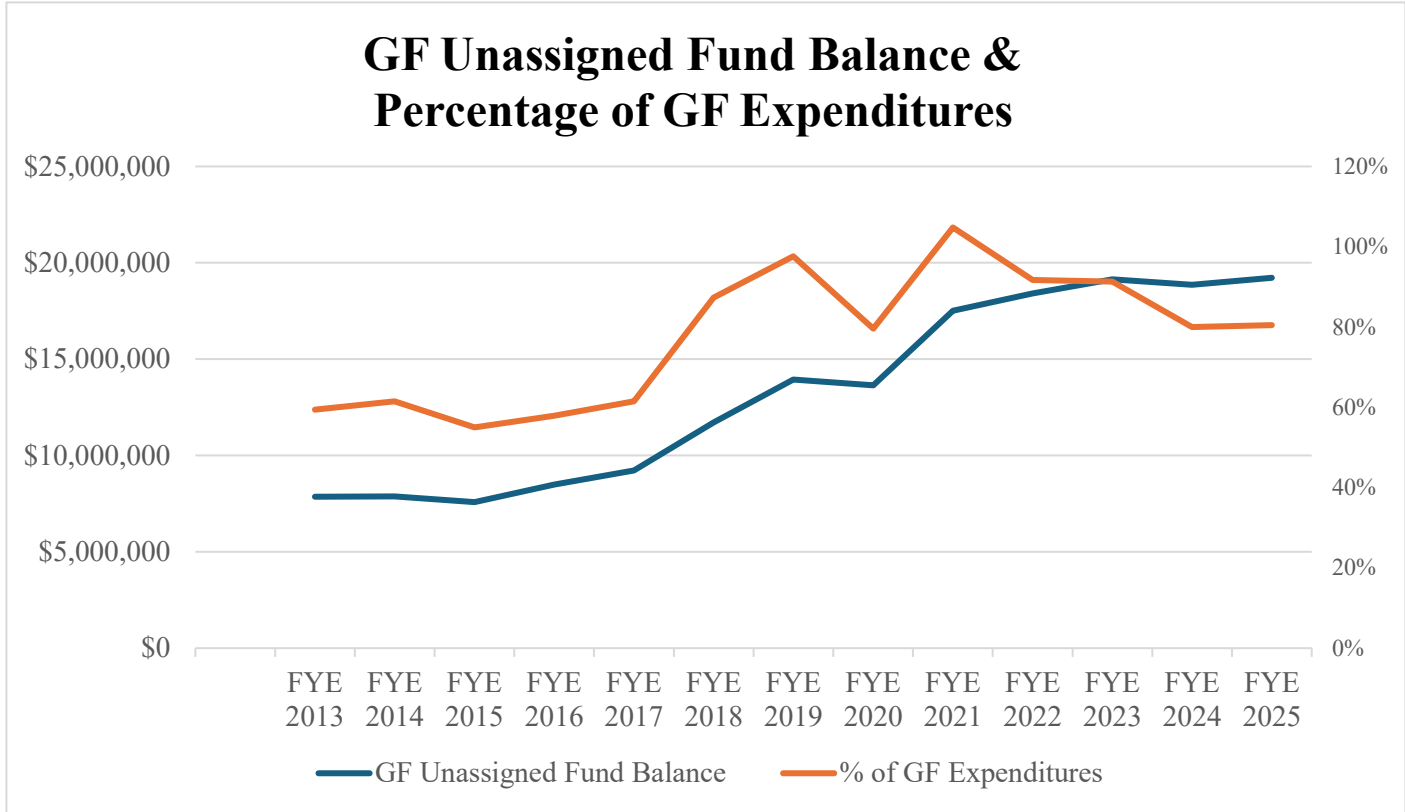
# GENERAL FUND REVENUES & EXPENSES



Fiscal Year	Revenue	Expense	
FY 2018-19	\$16,518,586	\$14,293,584	
FY 2019-20	\$16,857,832	\$17,133,252	
FY 2020-21	\$20,570,462	\$16,702,159	
FY 2021-22	\$20,999,142	\$20,088,032	
FY 2022-23	\$21,778,922	\$20,971,826	
FY 2023-24	\$23,175,764	\$23,562,085	
FY 2024-25	\$23,994,069	\$23,708,234	
FY 2025-26	\$22,306,000	\$22,591,000	Budgeted
FY 2026-27	\$23,110,000	\$23,110,000	Proposed

Source: Annual Audit

# GF UNASSIGNED FUND BALANCE & FUND BALANCE AS A PERCENTAGE OF GF EXPENDITURES

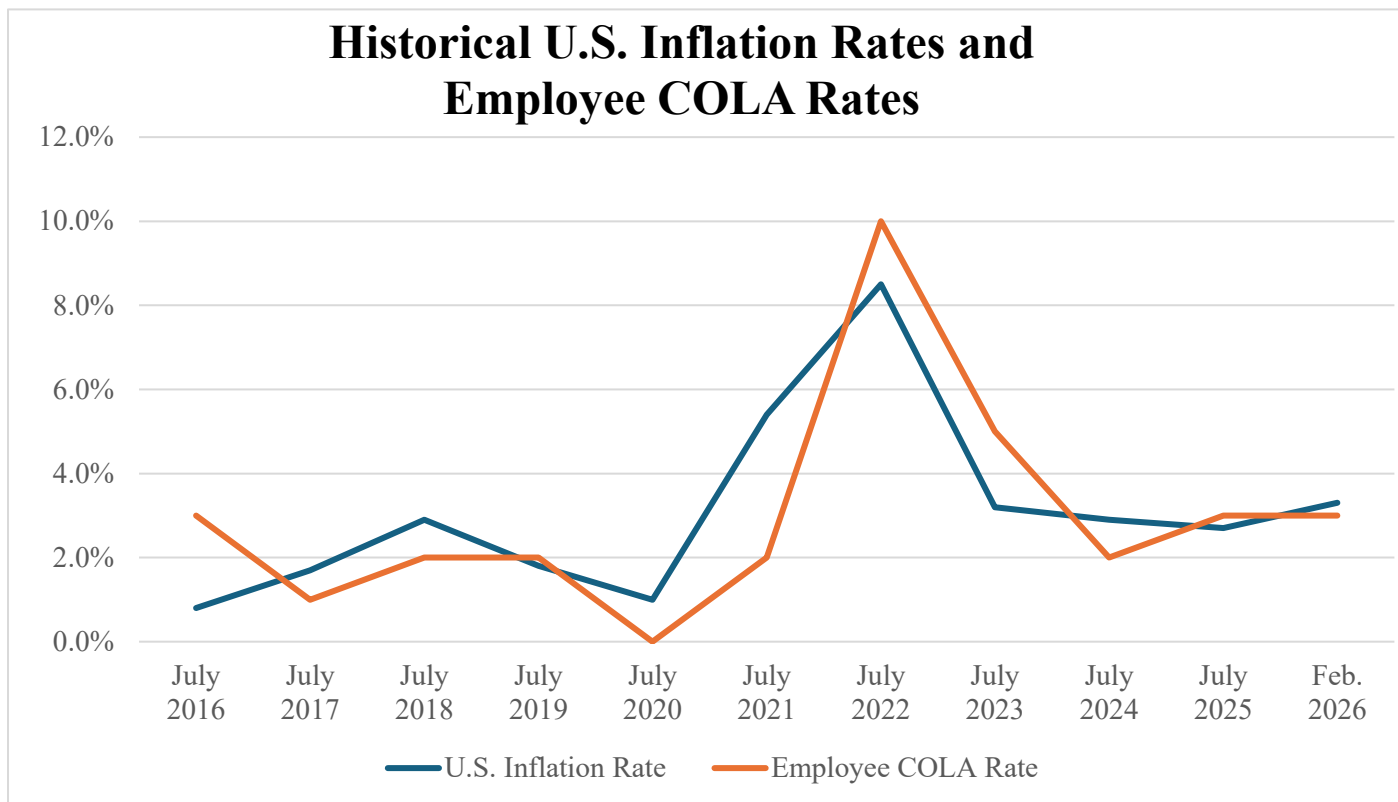


Fiscal Year	GF Unassigned Fund Balance	% of GF Expenditures
FYE 2013	\$7,854,881	59.40%
FYE 2014	\$7,881,265	61.50%
FYE 2015	\$7,579,861	55.00%
FYE 2016	\$8,495,582	57.90%
FYE 2017	\$9,214,911	61.50%
FYE 2018	\$11,713,042	87.30%
FYE 2019	\$13,947,862	97.60%
FYE 2020	\$13,640,768	79.60%
FYE 2021	\$17,507,197	104.80%
FYE 2022	\$18,416,143	91.70%
FYE 2023	\$19,147,282	91.30%
FYE 2024	\$18,854,640	80.02%
FYE 2025	\$19,221,791	80.47%

Source: Annual Audit

Note: % of General Fund expenditures include transfers out. The City's General Fund unassigned fund balance policy is to maintain an amount equal to 75% of budgeted General Fund expenditures.

# HISTORICAL U.S. INFLATION RATES AND EMPLOYEE COLA RATES



Month/Year	U.S. Inflation Rate %	Employee COLA Rate %
July 2016	0.80%	3.00%
July 2017	1.70%	1.00%
July 2018	2.90%	2.00%
July 2019	1.80%	2.00%
July 2020	1.00%	0.00%
July 2021	5.40%	2.00%
July 2022	8.50%	10.00%
July 2023	3.20%	5.00%
July 2024	2.90%	2.00%
July 2025	2.70%	3.00%
March 2026	3.30%	3.00%

Source: U.S. Inflation Calculator.com (U.S. inflation rates by year)

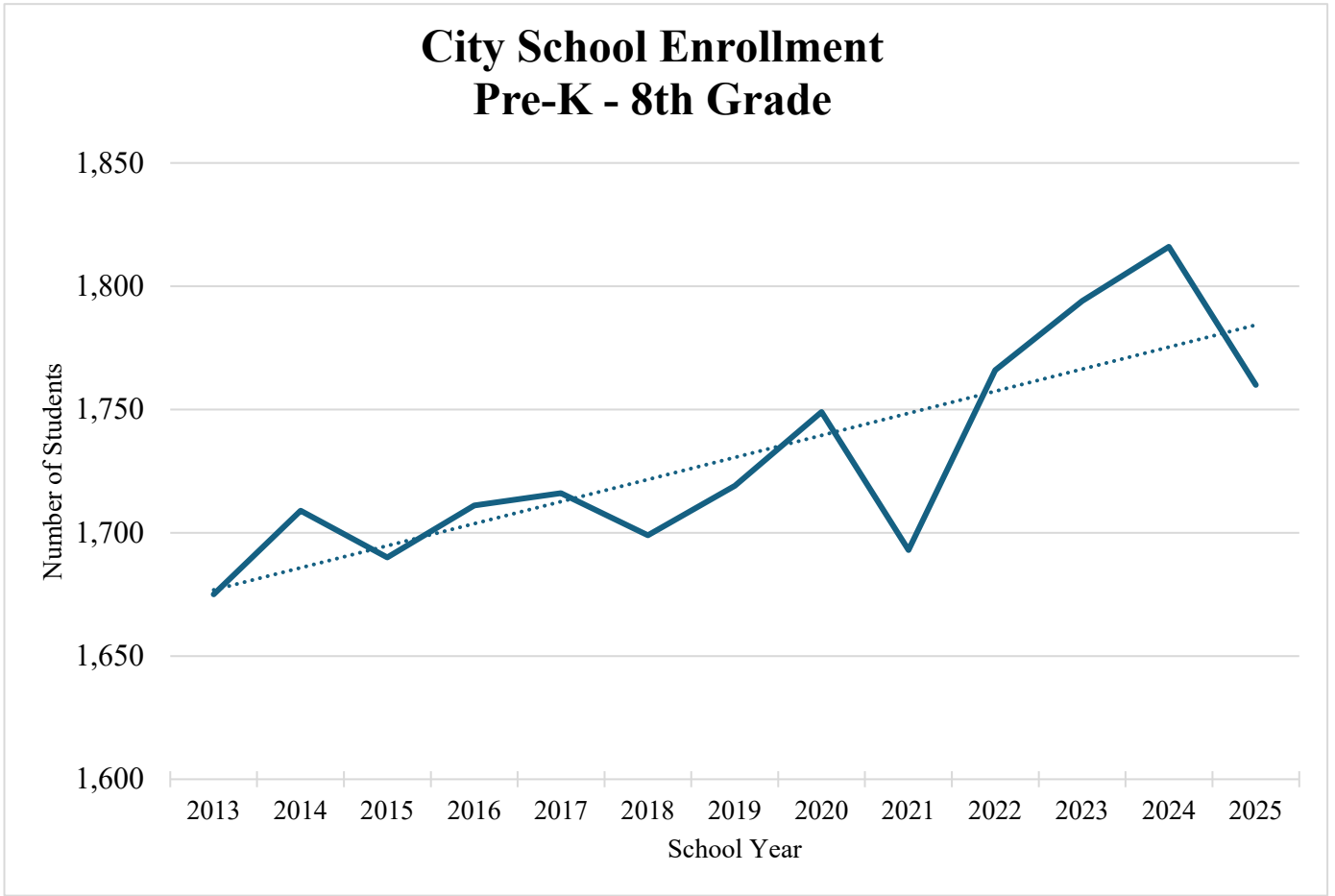
**Notes:**

July 2023: Employee COLA = \$1,500 + 5.0% minimum based on comp. plan

July 2024: Employee COLA = 2.0% + longevity program of \$100 each year of service with a 3-year vesting



# CITY SCHOOL ENROLLMENT



Year	City School Enrollment	Percentage Change
2013	1,675	
2014	1,709	2.03%
2015	1,690	(1.11%)
2016	1,711	1.24%
2017	1,716	0.29%
2018	1,699	(0.99%)
2019	1,719	1.18%
2020	1,749	1.75%
2021	1,693	(3.20%)
2022	1,766	4.31%
2023	1,794	1.59%
2024	1,816	1.23%
2025	1,760	(3.08%)

Source: Athens Board of Education

# TOP TEN PROPERTY TAXPAYERS FOR 2025

Number	Taxpayer	Type of Business	Taxable Assessed Value	% of Total Taxable Assessed Value
1	Denso Tennessee, Inc.	Auto Parts Manufacturer	\$94,065,839	14.7%
2	E&E Manufacturing	Auto Parts Supplier	\$15,966,646	2.5%
3	Starr Regional Medical Center	Healthcare	\$13,418,495	2.1%
4	ABB	Electrical Components Manufacturer	\$11,080,873	1.7%
5	HP Pelzer	Automotive Parts Supplier	\$9,724,615	1.5%
6	Dean Foods/Mayfield Dairy Farms, Inc.	Dairy Products	\$9,374,659	1.5%
7	Adient	Automotive Seating	\$7,282,830	1.1%
8	Heil Trailer International	Trailer Tanks	\$6,818,128	1.1%
9	Walmart	Retail	\$6,679,077	1.0%
10	A&R Lobasco	Real Estate Investment	\$6,404,280	1.0%
<b>Total</b>			<b>\$180,815,442</b>	<b>28.2%</b>

Source: Annual Audit



*Denso Plant at Innovation Industrial Park*



# **FEE SCHEDULES**



## Alcohol Beverage Fee Schedule

Item	Fee
Beer Permit Application Fee	\$250
Beer Permit Annual Privilege Tax	\$100
Intoxicating Liquors Application Fee	See TCA 57-4-301 for listing
Intoxicating Liquors Annual Privilege Tax on Retail Sale of Alcoholic Beverages for Consumption on the Premises	See TCA 57-4-301 for listing
Liquor Store Application for Certificate of Compliance and Local Liquor Store Priviege License Fee	\$500
Local Liquor Store Annual Privilege License	\$500
Liquor Store Monthly Inspection Fee	8%, paid by the wholesaler
Credit Card Convenience Fee	3%
Return Check Fee	\$45
Contact: City Manager's Office 423-744-2702	

City Council Updated/Adopted on June 16, 2026



## Community Development Department Building Fee Schedule

Item	Fee
<b>Planning Fees</b>	
Rezoning	\$500
Board of Zoning Appeals	\$500
Right-of-Way Closure/Abandonments	\$100/\$200
Planned Unit Developments	\$750 for the first 2 acres plus \$30 per additional acre or any part thereof
Official Zoning Letters	\$35
Preliminary Plats	\$100 base fee + \$10 per lot
Final Plats	\$100 base fee + \$10 per lot
Annexation Fee	\$1,000 (\$500 annexation fee + \$500 zoning fee)
<b>Plan Review Fees</b>	
Commercial/Industrial Buildings	\$30, \$0.01 to \$1,000
	\$30 base + \$3 per \$1,000 value of construction, \$1,000.01 to \$50,000
	\$177 base + \$2 per \$1,000 value of construction, \$50,000.01 to \$100,000
	\$277 base + \$1 per \$1,000 value of construction, \$100,000.01 to \$500,000
	\$667 base + \$0.50 per \$1,000 value of construction, greater than \$500,000
<b>Building Permit Fees</b>	
	\$15, \$0.01 to \$1,000
	\$15 base + \$5 per \$1,000 value of construction, \$1,000.01 to \$50,000
	\$260 base + \$4 per \$1,000 value of construction, \$50,000.01 to \$100,000
	\$460 base + \$3 per \$1,000 value of construction, \$100,000.01 to \$500,000
	\$1,660 base + \$2 per \$1,000 value of construction, greater than \$500,000
<b>Inspection Fees</b>	
Mechanical	\$35 per unit (split system, package unit, exhaust unit, commercial exhaust hood, hanging gas heaters, floor furnaces, chiller units, unit replacement) no cap
Electrical	\$35 per rough-in, \$35 temp. pole, \$35 safety inspection
	\$35 per 0-200 amps
	\$40 per 201-400 amps
	\$50 per 401-600 amps
	\$90 per 601-1,000 amps
	1,001 amps or greater, \$175 for electrical service entrance, \$35 for electrical rough-in, \$75 for occupancy final, and \$350 for final
Plumbing	\$10 base for all plumbing permits
	\$2 each, 1.5-inch fixture trap
	\$2.50 each, 2.0-inch fixture trap
	\$3 each, 3.0-inch fixture trap



## Community Development Department Building Fee Schedule

Item	Fee
<b>Inspection Fees (continued)</b>	
Plumbing	\$3.50 each, 4.0-inch fixture trap
	\$15 each, backflow preventer
	\$15 each, grease traps
	\$15 each, oil separators
	\$15 each, water heater replacement
	\$15 each, interior water line rough-in
	\$15 each, exterior water line replacement
	\$15 each, exterior sewer line replacement
	\$15 each, underground storm sewer
	\$15 each, under slab rough-in
	\$25 each, new construction
<b>Other Fees</b>	
Re-inspection Fee	\$50
Electrical/Plumbing/ Mechanical License Fee	\$35
Demolition Permit Fee	\$50
No Permit Fee	Triple Fee
Small Cell Wireless Fee	\$220 application fee, \$110 each wireless facility (up to 5 per application), \$100 annual fee for co-location on city-owned structure
Credit Card Convenience Fee	3%
Return Check Fee	\$45
Contact: Community Development Department 423-744-2753	

City Council Updated/Adopted on June 16, 2026



## Community Development Department Cemetery Fee Schedule

Item	Fee
City Resident / Property Owner Lot	\$350
Non-Resident / Non Property Owner Lot	\$600
Deed Transfer Fee	\$10
Credit Card Convenience Fee	3%
Return Check Fee	\$45
Contact: Cemetery Coordinator 423-744-2753	

City Council Updated/Adopted on June 16, 2026



## Finance Department Fee Schedule

Item	Fee
Business License Application (set by State)	\$15
Credit Card Convenience Fee	3%
Return Check Fee	\$45
Contact: Finance Department 423-744-2710	

City Council Updated/Adopted on June 16, 2026



## Municipal Court Fee Schedule

Item	Fee
Court Cost	\$120 less \$2 for municipal court judge and clerks training, less \$13.75 for litigation tax
Failure to Appear	\$20 additional
Credit Card Convenience Fee	\$4.50 flat fee plus 3%
Return Check	\$45
Municipal court cost established by city ordinance.	
Contact: Police Department 423-744-2702	

City Council Updated/Adopted on June 16, 2026



## Parks and Recreation Department Park Fee Schedule

### Regional Park

Item	Fee
Disk Golf Course	\$100 per day
Lake Pavilion	\$15 for 2 hours, \$5 each additional hour
Lake Pavilion with Kitchen	\$15 per hour + \$25 refundable key deposit
Soccer Fields (1-9)	\$2.50 per half hour each field
Baseball/Softball Fields (1-5)	\$25 per hour each field including lights
Splashpad/Playground (Green Pavilion)	\$30 for 2 hours during season \$2.50 per half hour off season
Splashpad/Playground (Purple Pavilion)	\$30 for 2 hours during season \$2.50 per half hour off season
Splashpad/Playground (Orange Pavilion)	\$2.50 per half hour off season

### Cook Park

Item	Fee
Pavilion	\$15 for 2 hours, \$5 each additional hour
Pavilion with Kitchen	\$15 per hour + \$25 refundable key deposit

### Ingleside Park

Item	Fee
Daily Pool Pass Adult	\$5
Daily Pool Pass Children	\$4
Season Pool Pass Adult	\$90
Season Pool Pass Family (up to 3 people)	\$200
Season Pool Pass Family Additional Member	\$25
Season Pool Pass Senior (55+)	\$80
Season Pool Pass Children (under 18)	\$80
Pool Party (up to 50 people)	\$40 per hour
Pool Party (additional 25 people)	\$15 flat fee
Pickleball Courts and Tennis Courts	\$0

### Heritage Park

Item	Fee
Field	\$15 per hour including lights
Pavilion	\$2.50 per half hour
Pavilion with Kitchen	\$15 per half hour + \$25 refundable key deposit



## Parks and Recreation Department Park Fee Schedule

### Prof Powers Park

Item	Fee
Field	\$15 per hour including lights
Pavilion	\$2.50 per hour

### Market Park

Item	Fee
Pavilion	\$15 for 2 hours, \$5 each additional hour

### Fisher Field

Item	Fee
Field	\$15 per hour including lights

### Eureka Trail

Item	Fee
Reservation Fee	\$25

### Miscellaneous Fees

Item	Fee
Tournament Deposit	\$500 per day
Tournament Field Lights	\$15 per hour
Umpire Room Clean-up Fee (If left in unsanitary condition)	\$50 per incident
Turf / Facility Clean-up Fee (food/drink/gum/seeds/tobacco violations)	\$200 per incident
Soap Box Derby T-Shirt	\$12
Credit Card Convenience Fee	3%
Return Check Fee	\$45

Contact: Parks & Recreation Department 423-744-2704

City Council Updated/Adopted on June 16, 2026



## Parks and Recreation Department Program and Event Fee Schedule

Item	Fee
<b>Programs</b>	
Little League	\$75 per player
T-Ball	\$25 per player
Youth Basketball	\$75 per player
Adult Softball	\$400 per team, \$30 individual
Swim Lessons	\$80 small group, \$5 per person large group
Soap Box Derby	\$90
<b>Events</b>	
Daddy-Daughter Dance	\$12 per ticket
Mother-Son Dance	\$12 per ticket
Credit Card Convenience Fee	3%
Return Check Fee	\$45
Contact: Parks & Recreation Department 423-744-2704	

City Council Updated/Adopted on June 16, 2026



## Parks and Recreation Department Southeast TN Trade and Conference Center Fee Schedule

Item	Fee
Entire Conference Center (5,220 sq ft, up to 299 people)	\$375 per day
Large room (4,360 sq ft, up to 160 people)	\$325 per day
Refundable Security Deposit	\$50
Refundable Kitchen Key Deposit	\$25
Wi-Fi	\$30
Projector	\$30
Projector Screen	\$30
Microphone	\$10 each
Microphone Stand	\$2 each
Speakers	\$10 each
Speaker Stands	\$5 each
Sound Mixer	\$30
Stage	\$15 each
Stage Skirting	\$5 each
Credit Card Convenience Fee	3%
Return Check Fee	\$45
Fee includes tables and chairs. A contract and half the rental fee are due at time of reservation.	
Contact: Parks & Recreation Department 423-744-2704	

City Council Updated/Adopted on June 16, 2026



## Police Department Towing Permit Fee Schedule

Item	Fee
Initial Application	\$40 per wrecker
Change of Business Location or Wreckers	\$10 per wrecker
Annual Renewal	\$20 per wrecker
Credit Card Convenience Fee	3%
Return Check	\$45
Towing permit fees established by city ordinance 9-117.	
Towing and storage fees established by city ordinance 9-121 and section XIV of the State of Tennessee Department of Safety and Homeland Security towing service standards manual.	
Contact: Police Department 423-744-2730	

City Council Updated/Adopted on June 16, 2026



## Public Records Requests Fee Schedule

Item	Fee
Copies - Letter or Legal Size, Black and White	\$0.15 per page
Copies - Letter or Legal Size, Color	\$0.50 per page
Thumb Drives, if City Provides	Actual Cost
Records Research Labor, if Time Exceeds 1 Hour	Hourly Rate of Person Conducting the Research
If Outside Vendor is Used	Actual Cost of Vendor
Credit Card Convenience Fee	3%
Return Check Fee	\$45
When records research costs are estimated to exceed \$20, payment is required in advance.	
Payment can be made in cash, personal check, or credit card.	
Contact: City Manager's Office 423-744-2702	

City Council Updated/Adopted on June 16, 2026



## Public Works Department Animal Shelter Fee Schedule

Item	Fee
Animal Housing Fee First Day	\$30
Animal Housing Fee Each Additional Day	\$5
Credit Card Convenience Fee	3%
Return Check Fee	\$45
Contact: Animal Shelter 423-744-2747	

City Council Updated/Adopted on June 16, 2026



## Public Works Department Miscellaneous Fee Schedule

Item	Fee
Driveway Permit	No charge
Residential Only Brush/Junk Collection Fee	No charge for small quantities, \$300 per trailer load (approx. 18 cubic yards)
Land Disturbance Permit Fee	\$25 for up to 5 acres, \$25 for each additional acre
ROW Permit Fee	\$75 for the first 500 linear feet \$150 for 501 - 2,000 linear feet \$325 for 2,001 - 5,000 linear feet \$0.10 per linear foot over 5,000 linear feet
Contact: Public Works Department 423-744-2745	

City Council Updated/Adopted on June 16, 2026



## Public Works Department Sanitation Fee Schedule

Item	Fee
Residential	<p style="text-align: center;">\$9.50 per month for one tote            \$18.00 per month for two totes            \$27.00 per month for three totes            Each tote is 96 gallons            Once per week collection on AUB bill</p>
Commercial/Industrial	<p style="text-align: center;">\$44 per month, 4-cubic yard, \$44 per day for each additional collection up to six per week</p>
No Contracts	<p style="text-align: center;">\$66 per month, 6-cubic yard, \$66 per day for each additional collection up to six per week            \$88 per month, 8-cubic yard, \$88 per day for each additional collection up to six per week            Once a week collection</p>
Commercial Shared Dumpsters	Range from \$28.50 to \$81 quarter, rate depends on waste quantity
Late Fee	5% per month
Credit Card Convenience Fee	3%
Return Check Fee	\$45
Back door residential service is available at no additional charge with doctor's note.	
In accordance with City Code 17-43, those citizens who qualify for the state's property tax relief and citizens who would otherwise qualify for the state's property tax relief but do not own their own residences, and who use only one city-issued container, will be eligible for a credit of 100% for the service.	
Contact: Public Works Department 423-744-2745	

City Council Updated/Adopted on June 16, 2026