



ANNUAL BUDGET 2021–2022

**CITY OF ATHENS, TENNESSEE
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FISCAL YEAR 2021-2022**

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OUR WHY

We believe in improving the human condition. We afford all citizens and guests a higher quality of life by providing the infrastructure and services that lead to a safer, happier, healthier, and more economically vibrant environment where people can succeed.

ATHENIAN OATH

We will never bring disgrace on this our City by an act of dishonesty or cowardice. We will fight for the ideals and Sacred Things of the City both alone and with many. We will revere and obey the City's laws, and will do our best to incite a like reverence and respect in those above us who are prone to annul them or set them at naught. We will strive unceasingly to quicken the public's sense of civic duty. Thus, in all these ways, we will transmit this City not only, not less, but greater and more beautiful than it was transmitted to us.

INTRODUCTION

The City of Athens, Tennessee, incorporated in 1891, is located in the southeastern part of the state, midway between the metropolitan cities of Knoxville and Chattanooga. This unique location affords the citizens of the City of Athens the ability to quickly access the amenities of two metropolitan areas. In addition, its proximity to the mountains of East Tennessee, the Tennessee River, and whitewater rafting makes it attractive to a wide range of individuals. The City of Athens serves a population of 14,196 and occupies a land area of approximately 15 square miles.



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

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

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

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

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

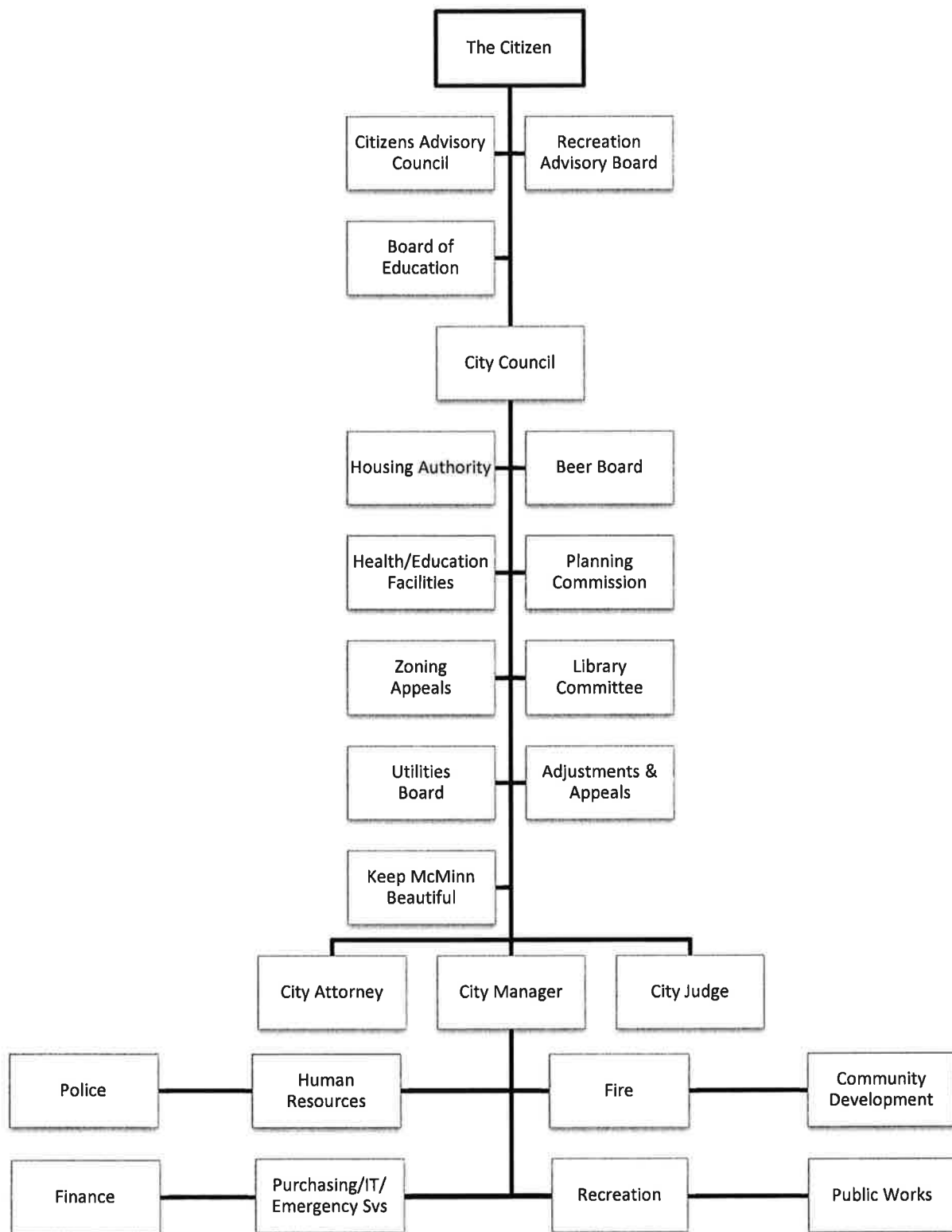


There are a wide variety of recreational activities for the citizens of Athens and for local tourists. Annual special events include the Soap Box Derby, Fishing Derby, July 4 Fireworks, the Easter Egg Hunt and the nationally recognized Daddy Daughter Dance. The 165 acre Athens Regional Park anchors the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

The voters of Athens approved a .75 cent increase in the local option sales tax which became effective on November 1, 2019. \$1,000,000 of these new funds will be used to pay on the debt for building a new K-5 school building for Athens City Schools. The remaining funds will be used as designated by the City Council for capital items. The COVID-19 pandemic impacted the FY 2021 budget tremendously due to the uncertainty of the economy but the local economy rebounded quickly and sales tax revenues have increased when compared to pre-pandemic amounts. This budget includes a 2 percent salary increase for all full-time employees. One-time funds from the State will be used for capital purchases for technology improvements, a new compressor for filling air tanks for fire and traffic signal improvements. The City Council also approved an 8 cent increase in the property tax rate for the 2021 taxes. The proceeds of these funds will be used to repay the debt on \$7,500,000 to be used for road improvements near the new school building, a fire training tower and renovations for the animal shelter, public works facility and the Municipal Building.





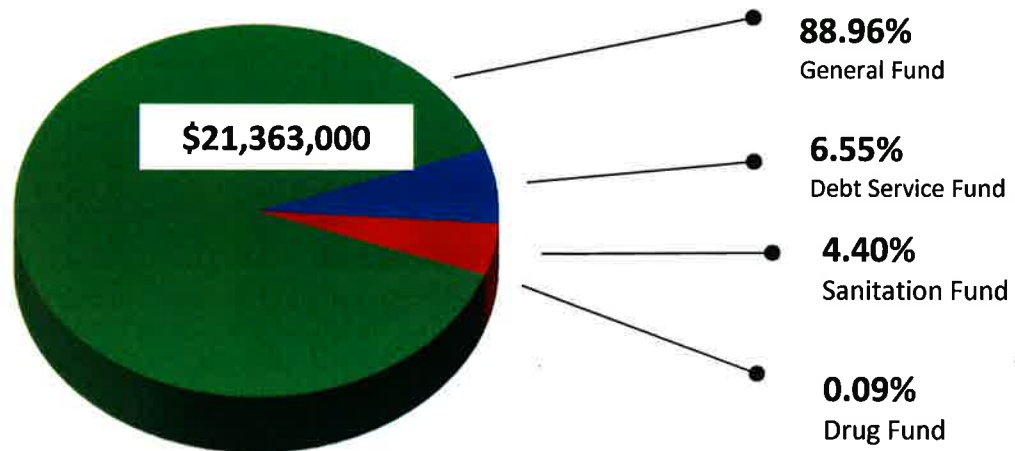


**CITY OF ATHENS, TENNESSEE
FUND SUMMARY
FISCAL YEAR 2021-2022**

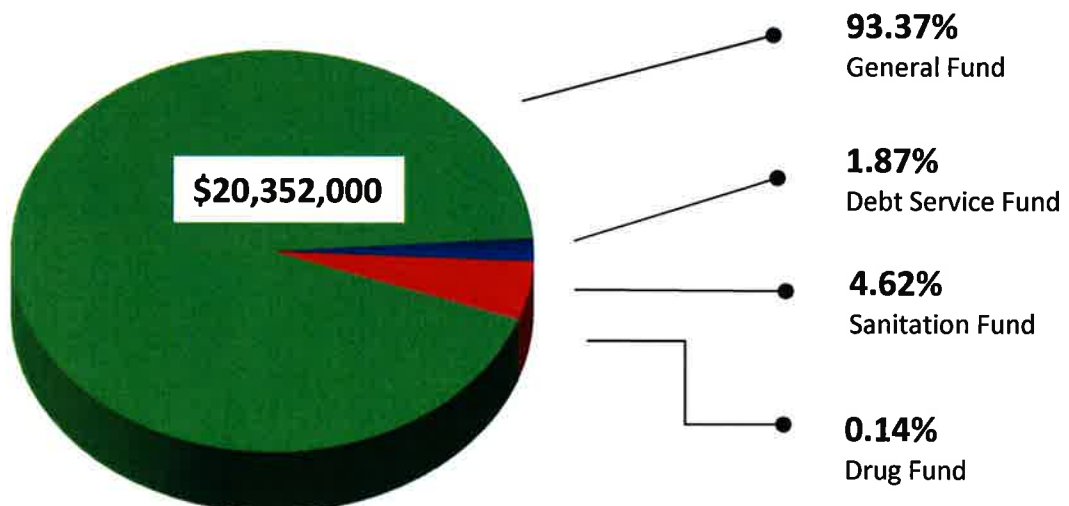
FUND	<u>OPENING BALANCE 7/1/21</u>	<u>BUDGETED REVENUE</u>	<u>SUB-TOTAL</u>	<u>BUDGETED EXPENDITURES</u>	<u>ENDING BALANCE 6/30/22</u>
GENERAL FUND	11,438,100	19,002,000	30,440,100	19,002,000	11,438,100
DEBT SERVICE - SCHOOLS	2,110,000	1,000,000	3,110,000	300,000	2,810,000
DEBT SERVICE - CITY	0	400,000	400,000	80,000	320,000
SANITATION FUND	700,000	941,000	1,641,000	941,000	700,000
DRUG FUND	<u>66,000</u>	<u>20,000</u>	<u>86,000</u>	<u>29,000</u>	<u>57,000</u>
TOTAL ALL FUNDS	<u><u>14,314,100</u></u>	<u><u>21,363,000</u></u>	<u><u>35,677,100</u></u>	<u><u>20,352,000</u></u>	<u><u>15,325,100</u></u>

**CITY OF ATHENS, TENNESSEE
FUND SUMMARY
FISCAL YEAR 2021-2022**

Budgeted Revenues



Budgeted Expenditures



CITY OF ATHENS, TENNESSEE
REVENUE SUMMARY
FISCAL YEAR 2021-2022

<u>REVENUES</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
General Fund				
Taxes	13,701,149	14,095,016	14,741,000	16,521,000
Intergovernmental Revenues	2,145,386	2,058,629	2,173,000	2,144,000
Charges For Services	246,396	238,296	201,000	186,000
Fines and Forfeits	206,220	171,552	121,000	101,000
Interest	189,003	205,143	100,000	30,000
Miscellaneous	30,432	89,196	20,000	20,000
TOTAL GENERAL FUND	<u>16,518,586</u>	<u>16,857,832</u>	<u>17,356,000</u>	<u>19,002,000</u>
DEBT SERVICE FUND - SCHOOLS				
Sales Taxes	0	1,000,000	0	0
Interest	0	3,009	10,000	0
Intergovernmental Revenues	<u>0</u>	<u>0</u>	<u>1,400,000</u>	<u>1,000,000</u>
TOTAL DEBT SERVICE FUND - SCHOOLS	<u>0</u>	<u>1,003,009</u>	<u>1,410,000</u>	<u>1,000,000</u>
DEBT SERVICE FUND - CITY				
Transfer from General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,000</u>
TOTAL DEBT SERVICE FUND - CITY	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,000</u>
SANITATION FUND				
Charges For Services	972,906	977,077	908,000	939,000
Interest	<u>18,945</u>	<u>13,873</u>	<u>12,000</u>	<u>2,000</u>
TOTAL SANITATION FUND	<u>991,851</u>	<u>990,950</u>	<u>920,000</u>	<u>941,000</u>
DRUG FUND				
Fines and Forfeits	23,569	41,460	20,000	20,000
Interest	<u>3,779</u>	<u>1,939</u>	<u>0</u>	<u>0</u>
TOTAL DRUG FUND	<u>27,348</u>	<u>43,399</u>	<u>20,000</u>	<u>20,000</u>
TOTAL REVENUES	<u>17,537,785</u>	<u>18,895,190</u>	<u>19,706,000</u>	<u>20,963,000</u>

**CITY OF ATHENS, TENNESSEE
EXPENDITURE SUMMARY
FISCAL YEAR 2021-2022**

<u>EXPENDITURES</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
GENERAL FUND				
Administration	3,660,178	3,658,826	3,714,400	3,731,500
Finance	457,048	462,709	462,200	480,500
Human Resources	211,633	210,590	223,100	229,900
Purchasing, IT & Emergency Svs	530,807	731,479	870,000	990,300
Community Development	484,213	486,952	466,400	518,900
Police	2,833,453	2,808,547	3,314,200	3,239,400
Fire	2,069,537	2,097,301	2,358,000	2,510,300
Parks And Recreation	1,432,126	1,266,971	1,227,300	1,332,800
Public Works	2,564,589	4,659,877	3,240,400	3,628,400
Non-Departmental	50,000	750,000	1,480,000	2,340,000
TOTAL GENERAL FUND	<u>14,293,584</u>	<u>17,133,252</u>	<u>17,356,000</u>	<u>19,002,000</u>
DEBT SERVICE - SCHOOLS	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>300,000</u>
DEBT SERVICE - CITY	<u>0</u>	<u>0</u>	<u>0</u>	<u>80,000</u>
SANITATION FUND	<u>888,524</u>	<u>891,569</u>	<u>920,000</u>	<u>941,000</u>
DRUG FUND	<u>118,452</u>	<u>49,777</u>	<u>79,000</u>	<u>29,000</u>
TOTAL EXPENDITURES	<u>15,300,560</u>	<u>18,074,598</u>	<u>18,655,000</u>	<u>20,352,000</u>

**CITY OF ATHENS, TENNESSEE
PERSONNEL SUMMARY
FISCAL YEAR 2021-2022**

<u>DEPARTMENT</u>	<u>2018-2019</u>			<u>2019-2020</u>			<u>2020-2021</u>			<u>2021-2022</u>		
	<u>BUDGET</u>			<u>BUDGET</u>			<u>BUDGET</u>			<u>BUDGET</u>		
	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>
ADMINISTRATION	2			2			2			2		
FINANCE	5			5			5			5		
HUMAN RESOURCES	2			2			2			2		
PURCHASING, IT & EMERGENCY SVS												
Administration	1			1			1			1		
City Hall	1			1			0			0		
Information Technology	0			0			1			2		
Communication	0			0			0			0		
COMMUNITY DEVELOPMENT												
Administration	2			2			2			2		
Codes Enforcement	3			3			3			3		
POLICE												
Administration	3			3			3			3		
Patrol	25			25			26			26		
Special Services	6			6			7			7		
FIRE												
Administration	1			1			1			2		
Prevention	0			0			1			1		
Suppression	21 (**)			21 (**)			21 (**)			21 (**)		
PARKS AND RECREATION												
Administration	2			2			2			2		
Maintenance	6	7		6	7		6	7		6	7	
Swimming Pools	0	5		0	5		0	5		0	5	
Program Planning	2	(*)		2	(*)		2	(*)		2	(*)	

**CITY OF ATHENS, TENNESSEE
PERSONNEL SUMMARY
FISCAL YEAR 2021-2022**

<u>DEPARTMENT</u>	<u>2018-2019</u>			<u>2019-2020</u>			<u>2020-2021</u>			<u>2021-2022</u>		
	<u>BUDGET</u>			<u>BUDGET</u>			<u>BUDGET</u>			<u>BUDGET</u>		
	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>
PUBLIC WORKS												
Administration	3			3			3			3		
Traffic Control	2			2			2			2		
Street Maintenance	5			5			5			5		
Street Construction	5			5			5			5		
Street Cleaning	9			9			9			9		
Fleet Maintenance	3			3			3			3		
Sanitation	5	2		5	2		5	2		5	2	
Animal Control	2	2		2	2		1	2		2	1	
TOTAL PERSONNEL	<u>116</u>	<u>4</u>	<u>12</u>	<u>116</u>	<u>4</u>	<u>12</u>	<u>118</u>	<u>4</u>	<u>12</u>	<u>121</u>	<u>4</u>	<u>12</u>

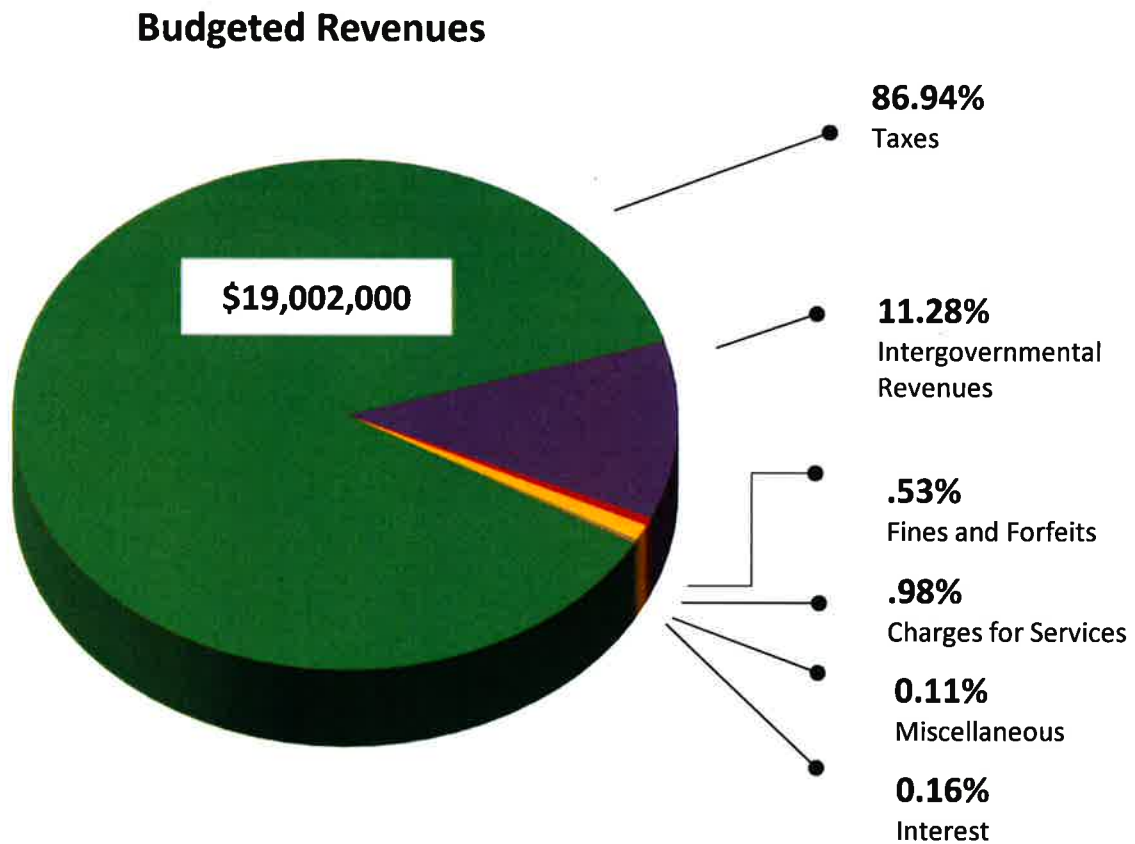
FT - Full -Time
PT - Part-Time
S - Seasonal

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

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

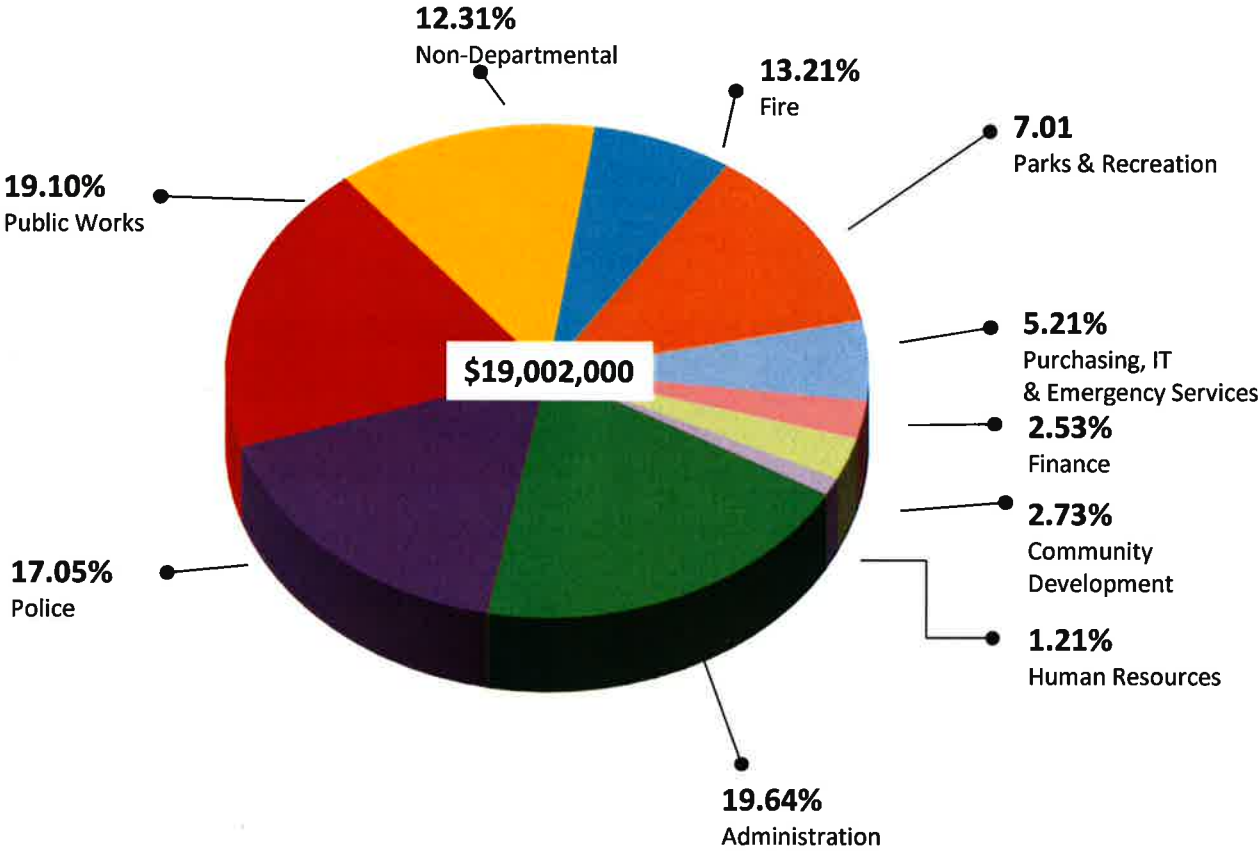
**CITY OF ATHENS, TENNESSEE
GENERAL FUND BUDGET
FISCAL YEAR 2021-2022**

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



**CITY OF ATHENS, TENNESSEE
GENERAL FUND BUDGET
FISCAL YEAR 2021-2022**

Budgeted Expenditures



**CITY OF ATHENS, TENNESSEE
GENERAL FUND REVENUE SUMMARY
FISCAL YEAR 2021-2022**

<u>REVENUES</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
TAXES				
Current Property Taxes	6,000,397	6,152,694	5,900,000	6,550,000
Prior Year Property Taxes	85,556	179,740	100,000	150,000
Delinquent Taxes-Clerk & Master	57,000	76,181	70,000	80,000
Public Utilities	101,120	104,386	90,000	85,000
Penalty and Interest	45,893	54,633	40,000	45,000
AUB Electric	741,612	768,527	730,000	720,000
AUB Gas	239,213	233,875	220,000	220,000
Local 2% Sales Tax	4,821,329	4,903,778	6,100,000	7,100,000
Local Beer Tax	493,351	514,165	470,000	500,000
Wholesale Liquor Tax	237,433	258,866	200,000	250,000
Business Licenses	476,034	442,594	441,000	441,000
Cable TV Franchise Fees	181,845	177,600	170,000	170,000
TVA Payments in Lieu of Tax	159,514	165,670	150,000	150,000
TVA Impact Payments	7	0	0	0
Athens Housing Authority	60,845	62,307	60,000	60,000
TOTAL TAXES	13,701,149	14,095,016	14,741,000	16,521,000
INTERGOVERNMENTAL REVENUES				
State: Law/Fire Supplements	27,600	40,800	43,000	43,000
State: Sales Tax	1,210,415	1,234,801	1,100,000	1,250,000
State: Income Tax	109,715	29,612	20,000	0
State: Beer Tax	6,230	6,304	6,000	6,000
State: Mixed Drink Tax	59,179	50,070	50,000	50,000
State: Gasoline Inspection Tax	26,754	26,719	28,000	28,000
State: Excise Tax	77,572	79,852	40,000	40,000
State: State Sportsbetting Tax	0	0	0	8,000
Reimb: Other Governments	80,807	72,629	40,000	80,000
State: Gas & Motor Fuel Tax	476,200	475,647	470,000	450,000
Reimb: Highway Maintenance	24,624	23,652	20,000	20,000
Grants: Police	35,491	4,658	0	0
Grants: Other	10,799	13,885	356,000	169,000
TOTAL INTERGOVERNMENTAL REVENUES	2,145,386	2,058,629	2,173,000	2,144,000

**CITY OF ATHENS, TENNESSEE
GENERAL FUND REVENUE SUMMARY
FISCAL YEAR 2021-2022**

<u>REVENUES</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
CHARGES FOR SERVICES				
Taxi/Wrecker Permits	1,050	665	1,000	1,000
Beer Permits	12,000	13,072	12,000	12,000
Animal Control Fees	1,932	1,759	1,000	1,000
Building Permits & Fees	49,305	106,283	50,000	50,000
Accident Report Charges	676	726	0	0
Repair Damages - AUB	37,905	28,347	25,000	25,000
Sale of Cemetery Lots	10,816	13,225	6,000	6,000
Pools: Ingleside	11,449	6,936	10,000	10,000
Concessions	29,354	11,488	30,000	30,000
Adult Sports Activities	2,120	0	0	0
General Classes	47,777	42,272	30,000	30,000
Youth Sports Activities	33,952	7,303	30,000	15,000
Lease/Rental: Shelters/Ballfields	8,060	6,220	6,000	6,000
TOTAL CHARGES FOR SERVICES	246,396	238,296	201,000	186,000
FINES AND FORFEITS				
Court Fines - State Charges	19,787	0	0	0
Court Fines	163,389	128,967	120,000	100,000
Drug Fines	21,919	41,460	0	0
False Alarm Fees	1,125	1,125	1,000	1,000
TOTAL FINES AND FORFEITS	206,220	171,552	121,000	101,000
INTEREST	189,003	205,143	100,000	30,000
MISCELLANEOUS				
Sale of City Property	0	15,752	0	0
Insurance Recoveries	3,594	7,985	0	0
Third Pary Contributions-Animal Shelter	0	32,660	0	0
Miscellaneous	26,838	32,799	20,000	20,000
TOTAL MISCELLANEOUS	30,432	89,196	20,000	20,000
TOTAL GENERAL FUND REVENUES	16,518,586	16,857,832	17,356,000	19,002,000

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURE SUMMARY
FISCAL YEAR 2021-2022**

<u>DEPARTMENT/DIVISION</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
ADMINISTRATION				
City Manager's Office	310,357	304,843	340,000	346,900
City Council	47,569	56,948	55,500	53,500
City Judge	12,918	12,918	13,000	13,000
City Attorney	29,152	33,679	40,000	40,000
Special Appropriations	354,134	361,300	364,900	377,100
Athens City Schools	2,435,000	2,431,000	2,421,000	2,421,000
Athens Utilities Board	471,048	458,138	480,000	480,000
TOTAL ADMINISTRATION	3,660,178	3,658,826	3,714,400	3,731,500
FINANCE	457,048	462,709	462,200	480,500
HUMAN RESOURCES	211,633	210,590	223,100	229,900
PURCHASING, IT & EMERGENCY SVS				
Administration	79,376	103,478	110,200	143,900
City Hall	203,347	180,459	160,000	185,400
Information Technology	0	191,806	339,800	358,700
Communications	248,084	255,736	260,000	302,300
TOTAL PURCHASING, IT & EMER SVS	530,807	731,479	870,000	990,300
COMMUNITY DEVELOPMENT				
Administration	198,180	190,563	173,200	189,600
Codes Enforcement	257,103	263,499	260,600	295,100
Cemeteries	28,930	32,890	32,600	34,200
TOTAL COMMUNITY DEVELOPMENT	484,213	486,952	466,400	518,900
POLICE				
Administration	336,594	305,104	334,900	352,600
Patrol	2,085,743	2,033,139	2,423,500	2,333,000
Detective	411,116	470,304	555,800	553,800
TOTAL POLICE	2,833,453	2,808,547	3,314,200	3,239,400

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURE SUMMARY
FISCAL YEAR 2021-2022**

<u>DEPARTMENT/DIVISION</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
FIRE				
Administration	118,035	121,559	124,400	177,400
Prevention	11,400	18,306	84,300	97,400
Suppression	<u>1,940,102</u>	<u>1,957,436</u>	<u>2,149,300</u>	<u>2,235,500</u>
TOTAL FIRE	<u>2,069,537</u>	<u>2,097,301</u>	<u>2,358,000</u>	<u>2,510,300</u>
PARKS AND RECREATION				
Administration	244,672	238,145	236,200	246,500
Maintenance	827,576	704,167	660,200	733,800
Swimming Pools	44,823	71,382	43,600	43,600
Program Planning	<u>315,055</u>	<u>253,277</u>	<u>287,300</u>	<u>308,900</u>
TOTAL PARKS AND RECREATION	<u>1,432,126</u>	<u>1,266,971</u>	<u>1,227,300</u>	<u>1,332,800</u>
PUBLIC WORKS				
Administration	226,231	247,173	275,800	330,700
Traffic Control	189,951	219,626	222,900	296,200
Street Maintenance	387,137	2,452,362	893,100	994,600
Street Construction	509,893	414,195	523,900	578,700
Street Cleaning	792,019	810,370	874,700	942,300
Fleet Maintenance	294,307	346,333	313,600	322,800
Animal Control	<u>165,051</u>	<u>169,818</u>	<u>136,400</u>	<u>163,100</u>
TOTAL PUBLIC WORKS	<u>2,564,589</u>	<u>4,659,877</u>	<u>3,240,400</u>	<u>3,628,400</u>
NON-DEPARTMENTAL	<u>50,000</u>	<u>750,000</u>	<u>1,480,000</u>	<u>2,340,000</u>
TOTAL GENERAL FUND EXPENDITURES	<u><u>14,293,584</u></u>	<u><u>17,133,252</u></u>	<u><u>17,356,000</u></u>	<u><u>19,002,000</u></u>

CITY OF ATHENS, TENNESSEE ADMINISTRATION DEPARTMENT

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

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

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

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

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

The Athens City Schools Division is the funding provided by the city for operations of the school system. Beginning in 1984, the City Council and the School Board agreed that 45% of the local option sales tax revenue would be given to the Schools for their funding from the City. However, since the 2009 – 2010 fiscal year, due to State of Tennessee Maintenance of Effort requirements, the Schools Division funding was not decreased when sales tax revenue went down. This resulted in a greater percentage than the 45% being given. Currently the schools receive approximately 50% of the total sales tax received by the City. In addition to this, the schools may request additional funding for capital needs. The City is responsible for issuing and repaying all debt issued for the Athens City Schools.

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>ADMINISTRATION</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
CITY MANAGER'S OFFICE				
Salaries	151,900	159,453	158,000	162,000
Fica	11,344	12,031	12,400	13,000
Group Life & Health Insurance	17,496	17,181	19,000	20,000
Retirement	24,220	25,889	26,600	27,300
Workers Compensation Insurance	557	501	700	800
Employee Education & Training	883	250	2,000	2,000
Disability Insurance	573	610	600	700
Deferred Compensation	2,704	3,083	3,100	3,200
Freight & Delivery Service	116	0	100	100
Printing	2,052	0	1,500	1,500
Publicity/Subscriptions/Dues	8,786	4,697	7,900	8,100
Telephone	1,023	991	1,200	1,200
Travel	16,398	14,510	18,500	18,500
Office Supplies	1,172	1,193	1,400	1,400
Contracted Services	936	903	0	0
Liability Insurance	1,658	1,946	2,000	2,100
Industrial Development	60,759	10,000	75,000	0
Economic Development	0	44,760	0	50,000
Public Relations	7,780	6,845	10,000	35,000
	<u>310,357</u>	<u>304,843</u>	<u>340,000</u>	<u>346,900</u>
TOTAL CITY MANAGER'S OFFICE	310,357	304,843	340,000	346,900
CITY COUNCIL				
Salaries	16,316	16,060	17,000	17,000
Fica	1,332	1,313	1,400	1,400
Publicity/Subscriptions/Dues	14,254	10,614	13,000	13,000
Travel	6,665	7,962	15,100	15,100
Other Operating Supplies	466	718	1,000	1,000
Contracted Services	4,650	5,350	5,500	5,500
Strategic Vision Summit	340	140	500	500
Public Relations	3,000	0	0	0
Election	546	14,791	2,000	0
	<u>47,569</u>	<u>56,948</u>	<u>55,500</u>	<u>53,500</u>
TOTAL CITY COUNCIL	47,569	56,948	55,500	53,500

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>ADMINISTRATION</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
CITY JUDGE				
Salaries	12,000	12,000	12,000	12,000
Fica	918	918	1,000	1,000
TOTAL CITY JUDGE	12,918	12,918	13,000	13,000
CITY ATTORNEY				
Legal Services	29,152	33,679	40,000	40,000
TOTAL CITY ATTORNEY	29,152	33,679	40,000	40,000
SPECIAL APPROPRIATIONS				
Economic Development Authority	35,000	35,000	35,000	35,000
Juvenile Services	66,000	66,000	66,000	66,000
Tri-County Center	10,000	10,000	10,000	10,000
Senior Citizens	22,000	22,000	22,000	22,000
Rescue Squad	4,000	4,000	4,000	5,500
Athens Area Arts Council	12,000	12,000	12,000	12,000
Sister City	10,000	10,000	10,000	10,000
Keep McMinn Beautiful	10,000	10,000	10,000	10,000
Living Heritage Museum	6,000	6,000	6,000	6,000
American Legion Flags	2,000	2,000	2,000	2,000
E.G. Fisher Library	144,300	144,300	144,300	155,000
E.G. Fisher Library Capital Fund	2,834	0	3,600	3,600
Mainstreet	30,000	40,000	40,000	40,000
TOTAL SPECIAL APPROPRIATIONS	354,134	361,300	364,900	377,100
ATHENS CITY SCHOOLS	2,435,000	2,431,000	2,421,000	2,421,000
ATHENS UTILITIES BOARD STREET LIGHTING	471,048	458,138	480,000	480,000
TOTAL ADMINISTRATION	3,660,178	3,658,826	3,714,400	3,731,500

CITY OF ATHENS, TENNESSEE FINANCE DEPARTMENT

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>FINANCE</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
Salaries	264,749	274,544	270,000	276,000
Fica	19,191	20,043	21,300	21,700
Group Life & Health Insurance	40,780	41,215	43,000	50,000
Retirement	34,884	37,715	37,100	35,800
Workers Compensation Insurance	557	1,501	700	700
Employee Education & Training	263	200	3,500	3,500
Disability Insurance	1,004	1,033	1,000	1,000
Deferred Compensation	4,959	5,293	5,400	5,500
Freight & Delivery Service	37	14	0	0
Printing	6,556	4,652	5,000	8,300
Publicity/Subscriptions/Dues	2,430	2,070	3,700	3,300
Telephone	408	434	500	500
Audit Services	23,246	30,073	29,000	29,000
Travel	3,237	2,970	6,400	6,400
Office Supplies	4,967	3,035	5,000	4,200
Contracted Services	19,870	33,070	25,300	29,300
Liability Insurance	2,020	2,336	2,400	2,400
Bank Service Charges	2,487	2,511	2,900	2,900
Fixed Assets	<u>25,403</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FINANCE	<u>457,048</u>	<u>462,709</u>	<u>462,200</u>	<u>480,500</u>

CITY OF ATHENS, TENNESSEE HUMAN RESOURCES DEPARTMENT

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>HUMAN RESOURCES</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
Salaries	113,295	116,855	116,000	119,000
Fica	7,992	8,258	9,200	9,400
Group Life & Health Insurance	16,793	16,836	18,000	20,000
Retirement	20,121	21,666	22,900	23,200
Workers Compensation Insurance	478	430	600	600
Unemployment Insurance	9,229	3,711	10,000	10,000
Employee Education & Training	283	1,949	3,000	3,000
Disability Insurance	429	444	500	500
Deferred Compensation	1,284	1,894	2,300	2,400
Freight & Delivery Service	0	0	100	100
Printing	701	0	300	300
Publicity/Subscriptions/Dues	2,803	552	3,500	3,400
Telephone	373	387	500	500
Travel	2,920	3,774	4,100	4,300
Office Supplies	345	712	1,000	2,000
Contracted Services	11,837	10,652	8,100	8,100
Liability Insurance	1,611	1,946	2,100	2,200
Activities	21,139	19,048	20,900	20,900
Fixed Assets	0	1,476	0	0
TOTAL HUMAN RESOURCES	<u>211,633</u>	<u>210,590</u>	<u>223,100</u>	<u>229,900</u>

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

The Administration Division, also known as Purchasing, consists of one employee and is under the direction of the City Manager. Beginning in November, 2017 this position was filled by contracting with the University of Tennessee utilizing a Public Management Fellow hired by the University. Beginning in the 2019/2020 budget this position once again became a City employee. This division is responsible for issuance of purchase orders, issuing contracts, all bidding requirements and updating and maintaining the City web site and social media posts.

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

The information Technology Division was established for the 2019-2020 fiscal year. In December, 2018, the City hired a full-time IT manager and the position was budgeted under the City Hall Division. It was determined that going forward, this is best served by having its own division. The division is responsible for maintaining all of the computer equipment and related networks. Beginning in FY 2022, the GIS technician position was transferred to this division. The technician is responsible for maintaining all of the Geographic Information Services and assists all departments within the city.

The Communications Division is now contracted with the McMinn County E-911 Center effective January 1, 2012. This contract provides for emergency and non-emergency dispatching for the police and fire departments.

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>PURCHASING, IT & EMERG SVS</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
ADMINISTRATION				
Salaries	0	52,957	64,000	65,000
Fica	0	3,436	5,100	5,000
Group Life & Health Insurance	0	9,988	13,000	15,000
Retirement	0	3,579	12,600	12,600
Workers Compensation Insurance	0	0	200	200
Employee Education & Training	0	719	0	3,100
Disability Insurance	0	194	300	300
Deferred Compensation	0	0	1,300	1,300
Freight & Delivery Service	0	75	100	0
Printing	479	170	600	1,200
Publicity/Subscriptions/Dues	5,256	4,657	5,800	17,100
Telephone	411	420	400	600
Travel	3,532	3,340	4,600	7,000
Office Supplies	430	132	300	300
Contracted Services	64,287	20,610	0	12,200
Liability Insurance	1,475	1,816	1,900	2,000
Fixed Assets	3,506	1,385	0	1,000
TOTAL ADMINISTRATION	79,376	103,478	110,200	143,900
CITY HALL				
Salaries	34,417	0	0	0
Fica	2,329	0	0	0
Group Life & Health Insurance	4,281	0	0	0
Retirement	1,660	0	0	0
Postage & Box Rent	6,985	15,501	7,000	5,000
Utilities	39,284	38,249	42,300	42,300
Telephone	22,349	19,489	15,800	21,800
Repairs & Maintenance	20,233	47,114	26,000	26,000
Copier Supplies	2,489	2,157	3,000	3,000
Chemical, Lab & Medical Supplies	0	1,136	0	3,000
Janitorial Supplies	4,719	4,478	3,500	3,500
Other Operating Supplies	3,786	1,537	1,000	2,200
Contracted Services	52,809	43,257	54,700	73,100
Liability Insurance	5,020	4,757	5,500	5,500
Fixed Assets	2,986	2,784	1,200	0
TOTAL CITY HALL	203,347	180,459	160,000	185,400

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>PURCHASING, IT & EMERG SVS</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
INFORMATION TECHNOLOGY				
Salaries	0	65,071	65,000	71,000
Fica	0	4,265	5,000	8,700
Group Life & Health Insurance	0	12,367	14,000	22,000
Retirement	0	12,028	12,700	20,800
Workers Compensation Insurance	0	215	300	400
Employee Education & Training	0	2,272	2,000	2,600
Disability Insurance	0	245	300	400
Deferred Compensation	0	1,266	1,200	2,200
Printing	0	0	400	400
Publicity/Subscriptions/Dues	0	65	200	300
Telephone	0	416	500	1,000
Travel	0	0	700	1,000
Office Supplies	0	368	500	500
Computer Supplies	0	3,456	3,000	3,000
Contracted Services	0	60,511	76,100	146,000
Liability Insurance	0	1,816	1,900	2,100
Fixed Assets	0	27,445	156,000	76,300
	<u>0</u>	<u>191,806</u>	<u>339,800</u>	<u>358,700</u>
TOTAL INFORMATION TECHNOLOGY	0	191,806	339,800	358,700
COMMUNICATIONS				
Contracted Services	<u>248,084</u>	<u>255,736</u>	<u>260,000</u>	<u>302,300</u>
TOTAL COMMUNICATIONS	<u>248,084</u>	<u>255,736</u>	<u>260,000</u>	<u>302,300</u>
TOTAL PURCHASING, IT & EMERG SVS	<u>530,807</u>	<u>731,479</u>	<u>870,000</u>	<u>990,300</u>

CITY OF ATHENS, TENNESSEE COMMUNITY DEVELOPMENT DEPARTMENT

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

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

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>COMMUNITY DEVELOPMENT</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
ADMINISTRATION				
Salaries	115,411	118,979	118,000	121,000
Fica	8,156	8,603	9,400	9,600
Group Life & Health Insurance	12,462	11,163	14,000	12,000
Retirement	13,658	15,528	15,000	15,000
Workers Compensation Insurance	557	501	700	700
Employee Education & Training	531	478	700	700
Disability Insurance	437	455	500	500
Deferred Compensation	1,684	1,930	2,400	2,400
Freight & Delivery Service	17	0	100	100
Printing	141	289	100	100
Publicity/Subscriptions/Dues	2,075	1,546	3,000	3,000
Telephone	397	391	500	500
Athens Historical Commission	14,257	3,555	1,000	15,000
Travel	4,887	4,797	4,700	4,700
Office Supplies	780	882	1,000	2,000
Contracted Services	21,119	19,520	100	200
Liability Insurance	<u>1,611</u>	<u>1,946</u>	<u>2,000</u>	<u>2,100</u>
TOTAL ADMINISTRATION	<u>198,180</u>	<u>190,563</u>	<u>173,200</u>	<u>189,600</u>

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>COMMUNITY DEVELOPMENT</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
CODES ENFORCEMENT				
Salaries	129,520	154,666	155,000	159,000
Fica	9,243	10,908	12,800	13,400
Group Life & Health Insurance	20,012	25,486	28,000	34,000
Retirement	22,899	25,758	27,200	27,200
Workers Compensation Insurance	4,777	4,295	6,000	6,000
Employee Education & Training	187	5,378	3,000	3,000
Disability Insurance	476	572	600	600
Deferred Compensation	542	570	3,200	3,200
Printing	206	0	500	500
Publicity/Subscriptions/Dues	375	300	1,500	1,500
Telephone	2,445	2,024	1,500	1,500
R&M Motor Vehicle & Equip	149	0	500	500
Travel	535	3,496	2,900	3,000
Equipment Rental	59,849	255	0	0
Clothing & Uniforms	1,433	1,851	2,000	2,000
Other Operating Supplies	406	13	2,500	2,500
Gasoline & Diesel	1,242	1,237	5,000	5,000
Operation of Motor Vehicles	50	20	1,400	1,400
Fleet Management	0	24,000	0	24,000
Contracted Services	1,837	1,500	5,800	5,800
Liability Insurance	920	1,170	1,200	1,000
Fixed Assets	0	0	0	0
TOTAL CODES ENFORCEMENT	<u>257,103</u>	<u>263,499</u>	<u>260,600</u>	<u>295,100</u>
CEMETERIES				
Other Operating Supplies	1,382	643	1,800	1,500
Contracted Services	26,990	31,480	30,100	32,000
Liability Insurance	110	105	200	200
Cost of Gravesites	448	662	500	500
TOTAL CEMETERIES	<u>28,930</u>	<u>32,890</u>	<u>32,600</u>	<u>34,200</u>
TOTAL COMMUNITY DEVELOPMENT	<u>484,213</u>	<u>486,952</u>	<u>466,400</u>	<u>518,900</u>

CITY OF ATHENS, TENNESSEE POLICE DEPARTMENT

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

The Patrol Division is made up of twenty-six full-time officers beginning 2021. One animal control officer was transferred in FY 2021 to patrol and is responsible for handling animal control calls in an attempt to increase the enforcement capabilities of the officer. The patrol division is responsible for patrol activities including civil/criminal complaints, criminal investigations, crash investigations, traffic enforcement and the enforcement of municipal violations as well as state criminal violations.

The Special Services Division is made up of seven officers beginning in 2021 with the addition of a new detective position. In addition to the lieutenant over the division and the three detectives, this division includes three officers with responsibilities that are not the normal patrol duties. The student resource officer, directed patrol officer and officer assigned to the Drug Task Force are the officers included in this division. The detectives are responsible for the investigation of crimes reported by the department and the public. Investigations include personal and property crimes, drug and alcohol violations, vice and undercover violations and the prosecution of those arrested.

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>POLICE</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
ADMINISTRATION				
Salaries	169,245	173,773	173,800	182,800
Fica	11,045	11,493	12,800	13,500
Group Life & Health Insurance	33,052	31,886	34,000	38,000
Retirement	28,853	30,049	31,600	31,200
Workers Compensation Insurance	796	644	900	900
Employee Education & Training	1,088	805	3,000	3,000
Disability Insurance	625	645	700	700
Deferred Compensation	2,652	2,705	3,300	3,600
Postage & Box Rent	55	0	100	0
Freight & Delivery Service	122	98	300	300
Printing	4,041	1,671	5,000	4,000
Publicity/Subscriptions/Dues	455	589	1,500	1,700
Telephone	1,177	1,090	1,200	1,200
Repairs & Maintenance	0	0	600	200
Travel	830	857	3,500	3,500
Office Supplies	2,107	2,289	3,000	3,200
Computer Supplies	204	0	500	700
Clothing & Uniform	0	0	1,700	1,700
Gasoline	1,405	931	2,500	2,500
Operation Motor Vehicles	86	36	1,300	1,300
Fleet Management	5,000	5,000	5,000	5,000
Contracted Services	41,418	29,437	27,100	27,100
Liability Insurance	5,115	5,095	5,300	5,300
Public Relations	5,682	2,420	5,700	5,700
State Charges - Court	19,787	3,466	10,000	10,000
Police Benefit Fund	58	125	500	500
Fixed Assets	1,696	0	0	5,000
TOTAL ADMINISTRATION	336,594	305,104	334,900	352,600

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>POLICE</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
PATROL				
Salaries	1,064,995	1,053,677	1,191,600	1,220,800
Overtime	61,711	45,046	50,000	60,000
Fica	81,904	80,169	100,000	100,000
Group Life & Health Insurance	169,446	185,718	210,000	230,000
Retirement	184,026	189,715	214,000	196,000
Workers Compensation Insurance	38,010	38,291	45,000	45,000
Employee Education & Training	12,315	9,791	16,000	16,000
Disability Insurance	3,958	4,010	5,000	4,500
Deferred Compensation	7,615	8,383	21,000	22,000
Publicity/Subscriptions/Dues	1,188	850	600	1,000
Utilities	908	934	1,000	1,000
Telephone	7,597	13,735	11,000	11,000
Repairs & Maintenance	5,789	6,043	5,000	7,000
Travel	6,674	8,380	6,000	7,000
Clothing & Uniforms	13,122	20,873	18,500	18,500
Professional Supplies	20,928	34,580	30,900	36,500
Other Operating Supplies	12,878	9,504	8,700	7,500
Gasoline & Diesel	52,125	43,669	68,000	68,000
Operation of Motor Vehicles	19,541	16,953	23,800	23,800
Fleet Management	90,000	100,000	130,000	140,000
Contracted Services	8,777	12,950	13,400	54,400
Liability Insurance	40,016	35,186	40,000	35,000
DAG Expenditures	6,444	438	6,000	6,000
Fixed Assets	175,776	114,244	208,000	22,000
TOTAL PATROL	2,085,743	2,033,139	2,423,500	2,333,000

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>POLICE</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
SPECIAL SERVICES				
Salaries	251,160	286,145	338,600	324,800
Overtime	6,098	6,152	5,000	5,000
Fica	18,032	20,199	28,000	26,000
Group Life & Health Insurance	43,738	48,083	59,000	60,000
Retirement	38,987	42,724	50,000	56,000
Workers Compensation Insurance	9,554	8,590	12,000	7,500
Employee Education & Training	525	1,449	3,000	3,000
Disability Insurance	927	1,063	1,200	1,200
Deferred Compensation	970	1,029	5,600	6,000
Publicity/Subscriptions/Dues	300	300	100	500
Telephone	2,057	1,787	2,000	2,000
Repairs and Maintenance	0	0	1,000	1,000
Travel	734	188	1,500	1,500
Office Supplies	78	200	0	0
Clothing & Uniforms	1,910	2,400	2,900	4,300
Professional Supplies	975	921	1,000	4,300
Other Operating Supplies	1,728	957	1,500	1,700
Gasoline & Diesel	4,059	3,105	4,000	4,000
Operation of Motor Vehicles	3,327	807	2,900	3,000
Fleet Management	12,000	24,000	24,000	24,000
Contracted Services	2,462	5,917	2,500	7,000
Liability Insurance	7,828	6,378	8,000	8,000
Lab Fees	0	0	2,000	2,000
Fixed Assets	3,667	7,910	0	1,000
TOTAL SPECIAL SERVICES	411,116	470,304	555,800	553,800
TOTAL POLICE	2,833,453	2,808,547	3,314,200	3,239,400

CITY OF ATHENS, TENNESSEE FIRE DEPARTMENT

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

The Fire Prevention Division accounts for the items related to the Certified State Fire Inspectors who are full-time employees in the Suppression Division and who are responsible for all aspects of the department related to fire inspections. This consists of inspections of new and existing structures, plans review, and public relations for the department. Interaction by the entire department with local residents, especially the elementary schools, is involved with these services. Beginning in the 2021 budget, a deputy fire chief was added to this division.

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>FIRE</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
ADMINISTRATION				
Salaries	82,108	77,456	77,800	125,800
Fica	5,936	5,640	6,200	5,800
Group Life & Health Insurance	7,285	6,906	7,500	8,000
Retirement	11,725	10,145	9,800	9,000
Workers Compensation Insurance	557	501	700	700
Employee Education & Training	680	377	2,000	2,000
Disability Insurance	281	282	400	400
Deferred Compensation	905	1,418	1,500	1,600
Freight & Delivery Service	57	63	200	200
Printing	170	0	400	400
Publicity/Subscriptions/Dues	96	444	700	1,200
Telephone	435	533	500	500
Repairs & Maintenance	454	0	1,300	1,300
Travel	1,134	1,256	2,200	2,200
Office Supplies	905	787	300	1,200
Clothing & Uniforms	282	439	600	600
Professional Supplies	39	0	300	300
Gasoline & Diesel	1,604	1,321	1,800	1,800
Operation of Motor Vehicles	492	1,780	1,400	1,400
Fleet Maintenance	0	6,000	6,000	6,000
Contracted Services	0	404	1,900	0
Liability Insurance	1,527	1,881	900	2,100
Fixed Assets	1,363	3,926	0	4,900
TOTAL ADMINISTRATION	<u>118,035</u>	<u>121,559</u>	<u>124,400</u>	<u>177,400</u>

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>FIRE</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
PREVENTION				
Salaries	0	0	55,800	65,800
Fica	0	0	4,200	5,100
Group Life & Health Insurance	0	0	5,000	100
Employee Education & Training	1,803	2,263	3,400	3,400
Disability Insurance	0	0	0	200
Printing	0	0	0	400
Publicity/Subscriptions/Dues	150	100	300	500
Telephone	0	0	0	300
Travel	2,551	435	2,900	2,900
Clothing & Uniforms	0	0	0	500
Professional Supplies	0	199	500	500
Gasoline & Diesel	0	0	0	1,200
Operation of Motor Vehicles	314	14	0	500
Fleet Management	3,500	3,500	3,500	5,500
Liability Insurance	280	685	700	800
Public Relations	2,802	3,259	8,000	8,000
Fixed Assets	0	7,851	0	1,700
	<u>11,400</u>	<u>18,306</u>	<u>84,300</u>	<u>97,400</u>
TOTAL PREVENTION				

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>FIRE</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
SUPPRESSION				
Salaries	927,339	980,659	1,011,800	1,041,800
Overtime	90,782	54,339	50,000	50,000
Fica	73,003	74,217	85,000	87,000
Group Life & Health Insurance	139,864	149,933	164,000	190,000
Retirement	135,103	145,976	163,000	175,000
Workers Compensation Insurance	22,292	22,251	27,000	27,000
Employee Education & Training	20,451	14,077	22,000	22,000
Disability Insurance	3,096	3,512	3,700	3,800
Deferred Compensation	3,898	5,234	18,000	19,000
Publicity/Subscriptions/Dues	100	285	500	500
Utilities	8,049	7,678	9,200	9,200
Telephone	4,269	5,845	6,800	6,800
Repairs & Maintenance	46,158	54,764	51,500	51,500
Travel	2,395	1,116	1,800	1,800
Office Supplies	716	249	700	700
Agriculture & Horticulture Supplies	198	0	0	200
Chemical, Lab & Medical Supplies	5,431	3,595	309	10,000
Janitorial Supplies	787	1,414	121	1,500
Clothing & Uniforms	38,707	52,723	48,000	61,000
Safety Supplies	9,507	5,303	2,700	2,700
Hazardous Materials Supplies	0	398	1,600	1,600
Professional Supplies	2,785	602	3,100	3,100
Other Operating Supplies	5,068	3,853	21,770	10,600
Breathing Equipment	3,896	3,894	4,000	4,000
Gasoline & Diesel	19,548	15,984	27,000	27,000
Operation of Motor Vehicles	18,832	22,863	21,500	21,500
Fleet Management	260,000	275,000	295,000	295,000
Contracted Services	10,561	12,304	18,200	18,200
Liability Insurance	12,998	19,499	16,000	16,000
Fixed Assets	74,269	19,869	75,000	77,000
TOTAL FIRE SUPPRESSION	1,940,102	1,957,436	2,149,300	2,235,500
TOTAL FIRE	2,069,537	2,097,301	2,358,000	2,510,300

CITY OF ATHENS, TENNESSEE PARKS AND RECREATION DEPARTMENT

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

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

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

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>PARKS AND RECREATION</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
ADMINISTRATION				
Salaries	130,726	134,781	134,000	136,000
Overtime	1,994	1,061	2,200	2,200
Fica	8,859	9,141	10,800	10,900
Group Life & Health Insurance	24,734	24,740	27,000	29,000
Retirement	18,352	18,165	19,700	18,700
Workers Compensation Insurance	557	501	700	700
Employee Education & Training	2,223	3,115	2,500	3,900
Disability Insurance	496	517	500	600
Deferred Compensation	0	1,854	2,400	2,700
Freight & Delivery Service	300	119	300	300
Printing	609	494	700	700
Publicity/Subscriptions/Dues	1,388	1,520	1,900	1,900
Telephone	615	590	800	800
Engineering Services	22,939	21,629	0	0
Repairs & Maintenance	0	0	1,000	1,000
Travel	10,816	6,784	12,000	12,000
Office Supplies	1,952	1,768	2,400	2,400
Other Operating Supplies	865	472	1,200	1,200
Operation of Motor Vehicles	312	96	1,500	1,500
Fleet Management	2,700	3,000	3,000	3,500
Contracted Services	10,753	5,361	9,100	14,000
Liability Insurance	1,689	2,437	2,500	2,500
Fixed Assets	1,793	0	0	0
TOTAL ADMINISTRATION	244,672	238,145	236,200	246,500

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>PARKS AND RECREATION</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
MAINTENANCE				
Salaries	193,969	219,261	240,000	243,000
Overtime	13,623	5,643	11,400	11,400
Fica	14,275	15,262	20,000	20,000
Group Life & Health Insurance	42,265	50,002	49,000	53,000
Retirement	32,757	34,437	37,000	35,000
Workers Compensation Insurance	7,477	5,727	8,000	7,000
Disability Insurance	617	722	800	800
Deferred Compensation	599	913	3,600	3,800
Utilities	31,052	33,180	46,500	46,500
Telephone	1,856	3,570	4,900	5,400
Repairs & Maintenance	70,738	86,814	37,300	37,300
Equipment Rental	1,650	1,467	2,000	2,000
Agriculture & Horticulture Supplies	9,147	9,800	17,700	17,700
Chemical, Lab & Medical Supplies	0	0	0	4,500
Janitorial Supplies	7,235	8,529	7,300	8,000
Clothing & Uniforms	4,928	3,508	4,600	5,000
Other Operating Supplies	8,791	7,165	15,100	17,600
Sand & Salt	2,647	0	8,700	11,300
Gasoline & Diesel	10,435	8,512	16,000	16,000
Operation of Motor Vehicles	8,286	8,616	8,500	10,000
Fleet Management	32,400	35,000	35,000	50,000
Contracted Services	83,423	68,428	60,300	71,000
Liability Insurance	8,773	12,674	9,500	11,000
Maintenance Projects	208,943	32,144	7,000	24,500
Downtown Beautification	5,153	5,400	10,000	10,000
Fixed Assets	26,537	47,393	0	12,000
TOTAL MAINTENANCE	827,576	704,167	660,200	733,800

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>PARKS AND RECREATION</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
SWIMMING POOLS				
Salaries	22,614	11,677	21,000	21,000
Fica	2,097	1,213	1,600	1,600
Workers Compensation Insurance	796	716	1,000	1,000
Utilities	2,793	4,794	2,200	2,200
Telephone	266	337	300	300
Repairs & Maintenance	1,679	6,683	3,000	3,000
Chemicals	6,522	5,563	6,500	6,500
Clothing & Uniforms	272	567	1,200	1,200
Other Operating Supplies	204	160	600	2,600
Contracted Services	909	1,184	700	700
Liability Insurance	5,475	4,497	5,500	3,500
Fixed Assets	1,196	33,991	0	0
TOTAL SWIMMING POOLS	44,823	71,382	43,600	43,600
PROGRAM PLANNING				
Salaries	120,956	118,426	127,000	132,000
Overtime	9,575	1,987	9,000	7,000
Fica	9,422	9,038	10,500	11,000
Group Life & Health Insurance	12,064	8,627	15,000	26,000
Retirement	15,183	14,473	19,400	22,400
Workers Compensation Insurance	2,149	1,993	2,600	2,600
Disability Insurance	334	249	400	400
Deferred Compensation	0	0	0	1,800
Advertising	6,586	5,441	7,500	7,500
Telephone	768	957	1,800	1,800
Athletic Officials	8,430	1,970	12,500	12,500
Program Expenses	57,475	51,705	30,000	30,000
Concession Supplies	22,578	11,596	27,000	27,000
Recreation Supplies	14,500	6,721	12,000	12,000
Contracted Services	4,308	3,236	5,100	7,400
Liability Insurance	4,874	4,147	5,000	5,000
Athens Area Youth Council	362	320	1,500	1,500
Fourth Of July	10,500	10,000	1,000	500
Fixed Assets	14,991	2,391	0	500
TOTAL PROGRAM PLANNING	315,055	253,277	287,300	308,900
TOTAL PARKS AND RECREATION	1,432,126	1,266,971	1,227,300	1,332,800

CITY OF ATHENS, TENNESSEE PUBLIC WORKS DEPARTMENT

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

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

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

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

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

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

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

The Animal Control Division is made up of two full-time employees and one part-time employee. A second full-time position was added for the 2019 budget, but the position was transferred to the police department in 2021 in order to increase the enforcement capabilities of that position. The remaining full-time position became the manager of the animal shelter and has responsibility for the intake and care of the animals while housed at the shelter. The second full-time position was added in FY 2022 to assist the manager with shelter operations. The division's primary purpose is to assist in the enforcement of the animal control ordinances, educating the public, removing unwanted or stray animals, picking up dead animals from streets, investigating animal cruelty cases, trapping nuisance animals, euthanizing animals, managing the animal control shelter, overseeing adoptions, and caring for animals brought into the animal shelter. This division also works closely with the McMinn Regional Humane Society, the Tennessee Wildlife Resource Officer, and our local veterinarians to promote the health and control the population of animals within the city.

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
ADMINISTRATION				
Salaries	128,842	129,637	128,000	194,000
Fica	9,323	9,623	10,000	14,700
Group Life & Health Insurance	12,398	13,382	18,000	22,000
Retirement	21,216	21,239	25,000	25,000
Workers Compensation Insurance	637	573	800	1,200
Employee Education & Training	438	1,603	2,800	2,800
Disability Insurance	640	563	600	800
Deferred Compensation	2,327	2,393	2,500	2,500
Freight & Delivery Service	14	0	100	100
Printing	0	111	300	300
Publicity/Subscriptions/Dues	4,049	3,983	2,700	2,700
Utilities	10,089	6,291	12,400	12,400
Telephone	2,179	2,578	2,700	2,700
Repairs & Maintenance	321	2,584	1,200	1,200
Travel	1,155	575	2,700	2,700
Office Supplies	4,001	4,160	4,500	4,500
Other Operating Supplies	438	422	500	500
Gasoline & Diesel	868	1,000	1,500	1,500
Operation of Motor Vehicles	64	39	600	600
Fleet Management	4,000	4,000	4,000	5,500
Contracted Services	10,657	24,683	43,700	25,800
Liability Insurance	2,974	3,436	3,500	4,000
Fixed Assets	9,601	14,298	7,700	3,200
TOTAL ADMINISTRATION	226,231	247,173	275,800	330,700

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
TRAFFIC CONTROL				
Salaries	65,808	62,742	68,000	68,000
Overtime	653	629	1,200	1,200
Fica	4,952	4,474	5,200	5,200
Group Life & Health Insurance	14,845	14,565	21,000	16,000
Retirement	8,828	9,223	10,500	9,600
Workers Compensation Insurance	2,388	1,790	2,500	2,500
Employee Education & Training	2,381	400	6,000	6,000
Disability Insurance	233	210	300	300
Deferred Compensation	0	0	1,200	1,300
Telephone	0	0	100	100
Repairs & Maintenance	432	19	3,200	5,200
Clothing & Uniforms	693	870	700	1,100
Painting Supplies	8,600	1,834	11,000	11,000
Traffic Signs & Signal Supplies	17,916	13,562	19,000	19,000
Other Operating Supplies	802	3,412	4,500	4,500
Gasoline & Diesel	3,505	8,753	4,000	4,000
Operation of Motor Vehicles	3,388	7,932	3,500	5,500
Fleet Management	10,000	10,000	10,000	15,000
Contracted Services	18,885	35,602	34,000	49,300
Liability Insurance	6,775	7,304	7,400	7,400
Fixed Assets	18,867	36,305	9,600	64,000
TOTAL TRAFFIC CONTROL	189,951	219,626	222,900	296,200

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
STREET MAINTENANCE				
Salaries	185,966	202,014	196,000	200,000
Overtime	308	604	3,000	3,000
Fica	13,940	15,146	15,400	15,600
Group Life & Health Insurance	33,597	35,863	37,000	40,000
Retirement	29,597	31,114	34,200	34,200
Workers Compensation Insurance	9,554	7,874	11,000	12,000
Disability Insurance	687	753	800	800
Deferred Compensation	1,020	2,078	3,500	3,600
Publicity/Subscriptions/Dues	485	450	1,500	1,500
Telephone	623	538	700	700
Repairs & Maintenance	903	1,356	3,000	3,000
Travel	0	7	200	200
Clothing & Uniforms	1,586	1,807	1,500	1,500
Other Operating Supplies	1,753	2,762	2,800	3,800
Storm Water Supplies	31	61,457	20,000	20,000
Materials for Road Repairs	29,606	56,586	40,000	75,000
Gasoline & Diesel	19,240	15,086	17,000	17,000
Operation of Motor Vehicles	2,598	5,740	7,400	10,600
Fleet Management	43,000	45,000	45,000	50,000
Strip Paving	2,205	1,940,632	450,000	500,000
Contracted Services	118	0	100	100
Liability Insurance	1,664	1,908	2,000	2,000
Fixed Assets	8,656	23,587	1,000	0
TOTAL STREET MAINTENANCE	387,137	2,452,362	893,100	994,600

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
STREET CONSTRUCTION				
Salaries	183,471	159,276	193,000	194,000
Overtime	1,192	1,204	3,000	3,000
Fica	13,905	11,768	15,000	15,000
Group Life & Health Insurance	34,466	27,135	40,000	43,000
Retirement	30,130	30,294	34,000	33,000
Workers Compensation Insurance	9,872	7,874	11,000	12,000
Disability Insurance	683	574	800	800
Deferred Compensation	1,086	1,461	3,800	3,800
Publicity/Subscriptions/Dues	90	0	300	300
Telephone	25	24	100	100
Engineering & Landscaping	1,200	275	1,500	1,500
Repairs & Maintenance	893	1,218	7,600	7,600
Equipment Rental	500	2,250	10,000	10,000
Clothing & Uniforms	1,618	1,342	2,000	2,700
Other Operating Supplies	1,360	1,245	1,600	1,600
Materials for Road Maintenance	58,695	52,171	52,100	67,100
Gasoline & Diesel	12,774	9,135	20,000	20,000
Operation of Motor Vehicles	10,241	12,019	14,100	14,100
Fleet Management	61,000	70,000	70,000	90,000
Contracted Services	0	192	0	0
Liability Insurance	3,467	4,093	4,000	4,000
Sidewalk Projects	9,324	20,645	40,000	50,000
Fixed Assets	73,901	0	0	5,100
TOTAL STREET CONSTRUCTION	509,893	414,195	523,900	578,700

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
STREET CLEANING				
Salaries	328,698	328,207	342,000	350,000
Overtime	9,613	8,179	9,000	9,000
Fica	23,962	24,094	27,000	28,000
Group Life & Health Insurance	75,121	67,795	87,000	90,000
Retirement	48,678	50,849	55,800	54,300
Workers Compensation Insurance	9,546	8,194	11,000	12,000
Disability Insurance	1,229	1,226	1,300	1,400
Deferred Compensation	2,943	3,488	6,800	7,000
Publicity/Subscriptions/Dues	144	0	0	0
Telephone	68	57	100	100
Street Washing	1,049	693	1,500	1,500
Repairs & Maintenance	7,946	6,497	3,300	3,300
Agriculture & Horticulture Supplies	1,834	2,341	5,000	5,000
Clothing & Uniforms	3,013	3,253	3,200	5,000
Other Operating Supplies	5,840	2,114	8,000	8,000
Sand and Salt	3,126	0	10,000	10,000
Gasoline & Diesel	42,035	38,842	50,000	50,000
Operation of Motor Vehicles	40,711	56,962	37,000	51,000
Fleet Management	157,000	160,000	160,000	200,000
Contracted Services	17,707	39,224	50,000	50,000
Liability Insurance	11,756	8,355	6,700	6,700
TOTAL STREET CLEANING	792,019	810,370	874,700	942,300

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
FLEET MAINTENANCE				
Salaries	143,064	139,177	145,000	144,000
Fica	9,687	8,938	11,000	11,000
Group Life & Health Insurance	29,210	30,224	34,000	31,000
Retirement	21,757	20,687	24,800	26,800
Workers Compensation Insurance	4,470	3,722	5,200	5,400
Employee Education & Training	821	126	1,500	1,500
Disability Insurance	508	510	600	600
Deferred Compensation	0	791	2,600	2,800
Printing	0	0	200	200
Utilities	23,617	16,183	26,500	26,500
Telephone	0	354	500	800
Repairs & Maintenance	4,771	8,024	5,700	7,700
Travel	694	0	500	500
Janitorial Supplies	3,160	3,307	3,000	3,000
Clothing & Uniforms	1,503	1,023	1,000	1,700
Small Tools	3,003	4,106	4,000	5,000
Other Operating Supplies	8,267	7,557	7,400	12,400
Gasoline & Diesel	2,587	1,139	3,500	3,500
Fluids & Lubricants	14,176	18,515	13,000	13,000
Operation of Motor Vehicles	3,191	1,785	3,300	3,300
Fleet Management	7,000	7,000	7,000	7,000
Contracted Services	1,186	4,497	5,200	6,200
Liability Insurance	1,786	1,615	1,900	1,900
City Garage Renovation	4,350	0	0	0
Fixed Assets	5,499	67,053	6,200	7,000
TOTAL FLEET MAINTENANCE	294,307	346,333	313,600	322,800

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
ANIMAL CONTROL				
Salaries	85,162	89,238	66,000	76,000
Overtime	5,864	5,521	1,000	1,000
Fica	6,899	7,069	5,400	5,000
Group Life & Health Insurance	12,300	10,734	7,500	16,000
Retirement	10,689	11,259	7,400	11,900
Workers Compensation Insurance	2,229	2,004	1,800	2,300
Employee Education & Training	1,020	3,626	2,500	2,000
Disability Insurance	254	249	400	400
Printing	109	111	200	200
Utilities	5,307	6,282	4,000	7,000
Telephone	124	461	500	0
Repairs & Maintenance	7,624	6,101	7,100	7,100
Travel	817	518	1,500	1,500
Janitorial Supplies	880	1,259	2,500	2,500
Clothing & Uniforms	1,034	1,305	1,900	1,500
Other Operating Supplies	5,730	2,170	8,400	10,400
Veterinary Supplies	9,560	9,269	8,000	8,000
Gasoline & Diesel	2,172	1,718	2,000	2,000
Operation of Motor Vehicles	423	1,243	1,100	1,100
Fleet Management	4,400	4,400	4,400	4,400
Contracted Services	1,558	1,050	1,800	1,800
Liability Insurance	896	896	1,000	1,000
Fixed Assets	0	3,335	0	0
TOTAL ANIMAL CONTROL	<u>165,051</u>	<u>169,818</u>	<u>136,400</u>	<u>163,100</u>
TOTAL PUBLIC WORKS	<u><u>2,564,589</u></u>	<u><u>4,659,877</u></u>	<u><u>3,240,400</u></u>	<u><u>3,628,400</u></u>

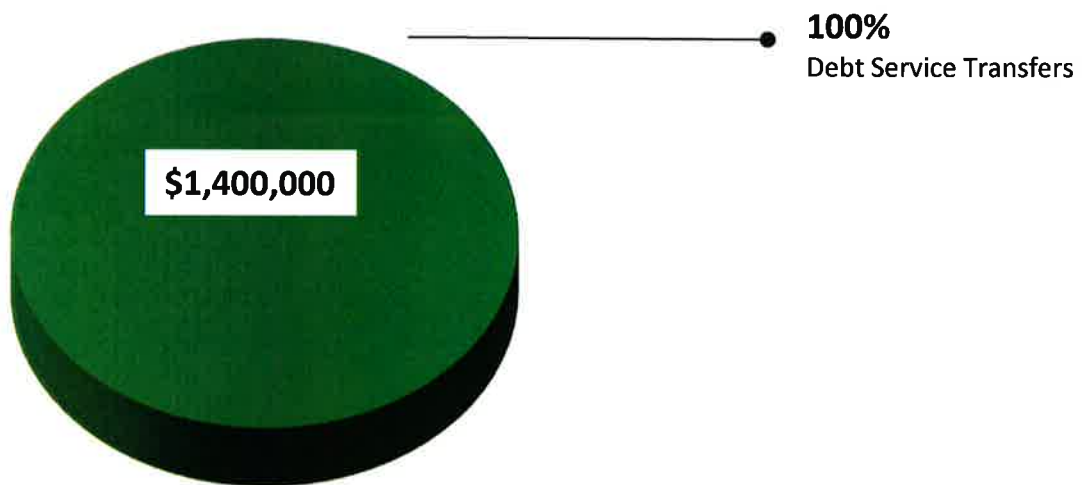
**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2021-2022**

	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
<u>NON-DEPARTMENTAL</u>				
Debt Service Transfer	0	0	1,400,000	1,400,000
Transfer to Capital Projects Fund	<u>50,000</u>	<u>750,000</u>	<u>80,000</u>	<u>940,000</u>
TOTAL NON-DEPARTMENTAL	<u>50,000</u>	<u>750,000</u>	<u>1,480,000</u>	<u>2,340,000</u>
 TOTAL GENERAL FUND EXPENDITURES	 <u>14,293,584</u>	 <u>17,133,252</u>	 <u>17,356,000</u>	 <u>19,002,000</u>

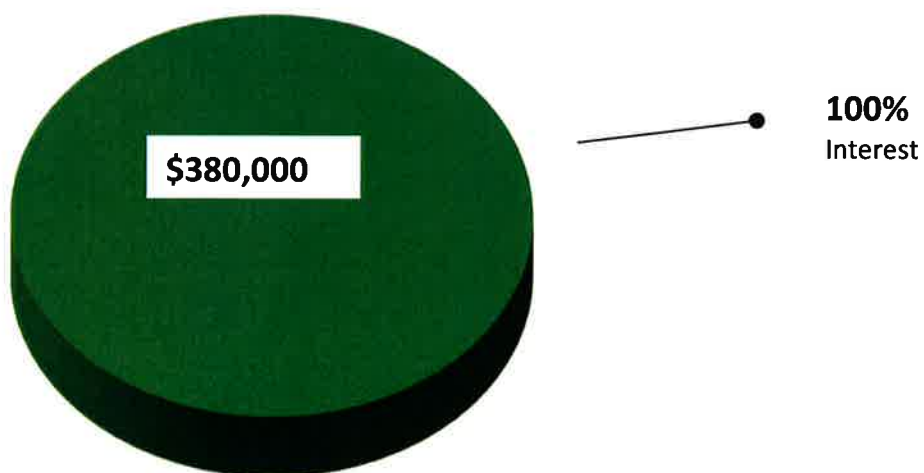
**CITY OF ATHENS, TENNESSEE
DEBT SERVICE FUND BUDGET
FISCAL YEAR 2021-2022**

The Debt Service Fund is used for the accumulation of resources for, and the payment of, principal and interest on general long-term debt. The City has established 2 Funds, one being for school projects and one for city projects. \$40,000,000 in debt has been approved for school projects and the City expects to issue \$7,500,000 in debt in FY2022 for city projects.

Budgeted Revenues



Budgeted Expenditures



**CITY OF ATHENS, TENNESSEE
DEBT SERVICE FUND - SCHOOLS
FISCAL YEAR 2021-2022**

<u>REVENUES</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
Sales Tax Revenue	0	1,000,000	0	0
Interest	0	3,009	10,000	0
Transfer from General Fund	<u>0</u>	<u>0</u>	<u>1,400,000</u>	<u>1,000,000</u>
TOTAL REVENUES	<u>0</u>	<u>1,003,009</u>	<u>1,410,000</u>	<u>1,000,000</u>
<u>EXPENDITURES</u>				
Note Interest	0	0	230,000	300,000
Debt Issuance Costs	<u>0</u>	<u>0</u>	<u>70,000</u>	<u>0</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>300,000</u>

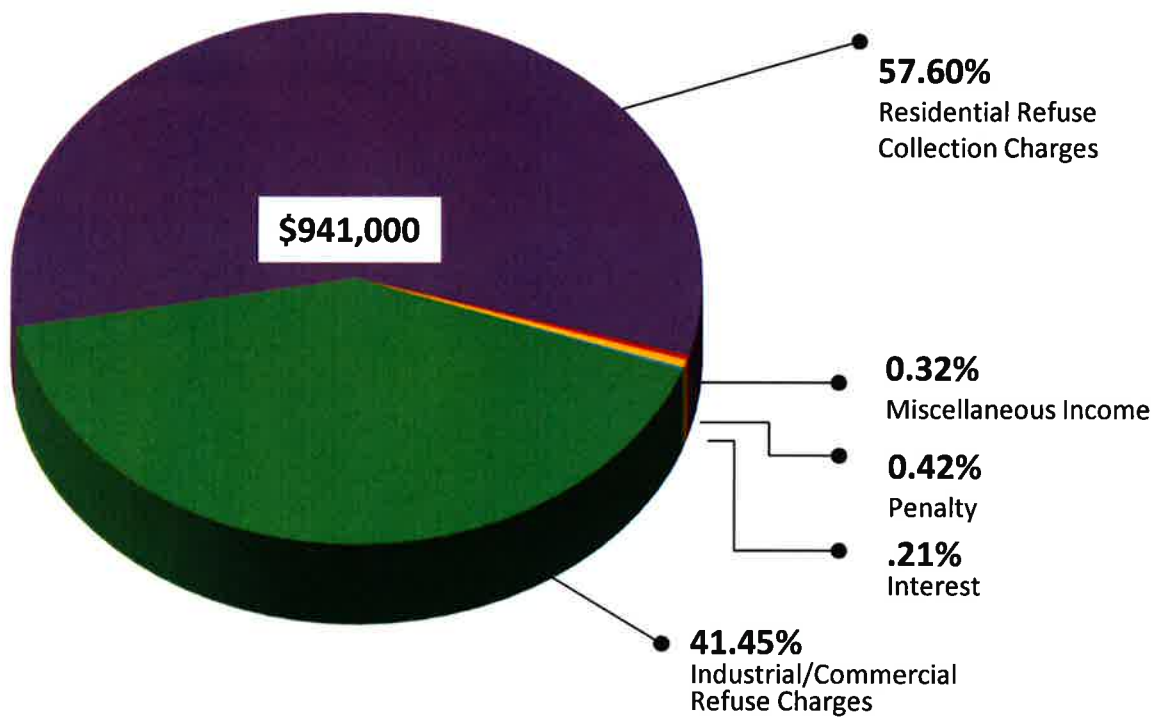
**CITY OF ATHENS, TENNESSEE
DEBT SERVICE FUND - CITY
FISCAL YEAR 2021-2022**

<u>REVENUES</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
Transfer from General Fund	0	0	0	400,000
TOTAL REVENUES	0	0	0	400,000
<u>EXPENDITURES</u>				
Note Interest	0	0	0	80,000
TOTAL EXPENDITURES	0	0	0	80,000

**CITY OF ATHENS, TENNESSEE
SANITATION FUND BUDGET
FISCAL YEAR 2021-2022**

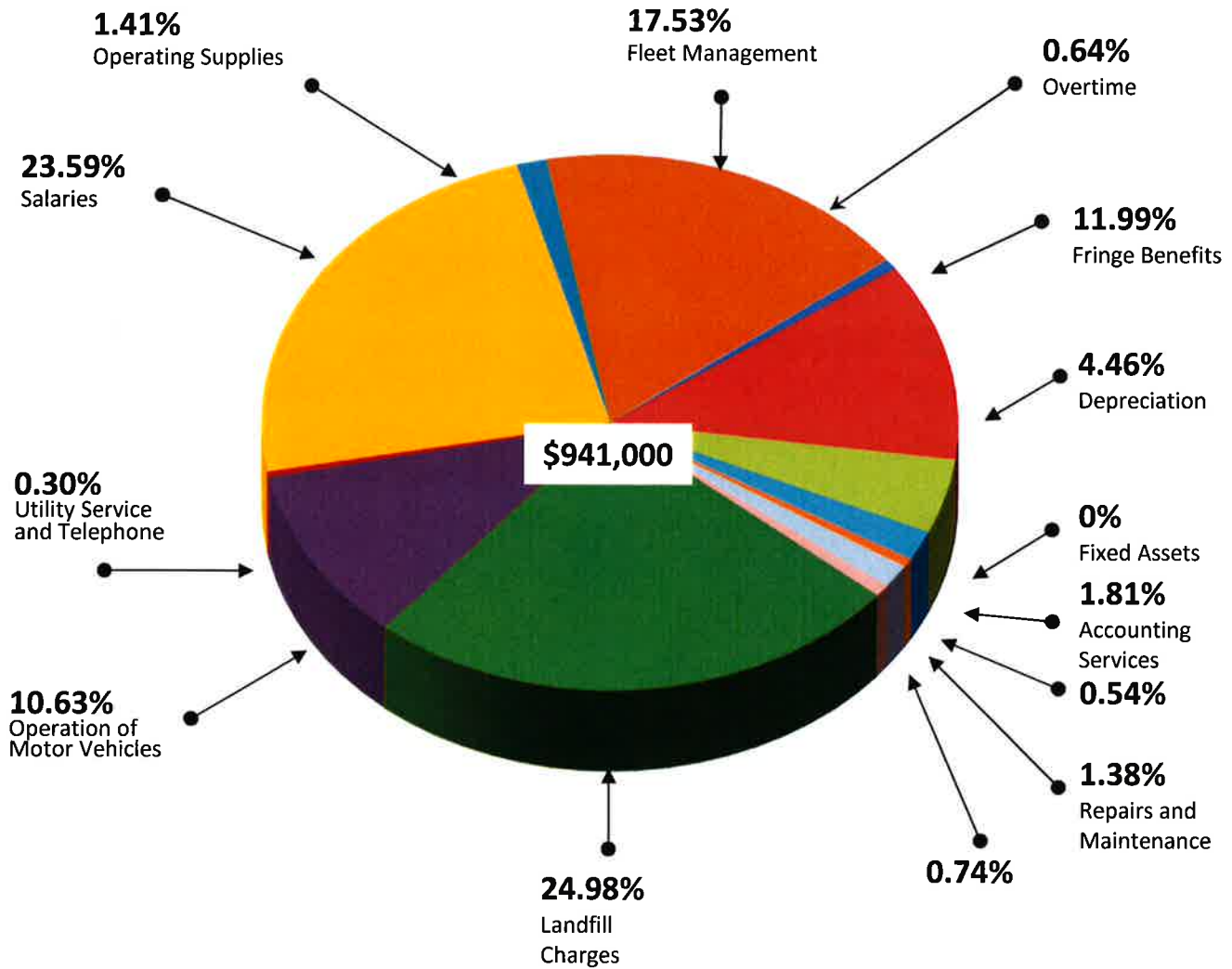
This fund was established expressly to account for financial activities related to the management of solid waste. This includes the collection, transportation and disposal of commercial, industrial and residential refuse.

Budgeted Revenues



**CITY OF ATHENS, TENNESSEE
SANITATION FUND BUDGET
FISCAL YEAR 2021-2022**

Budgeted Expenditures



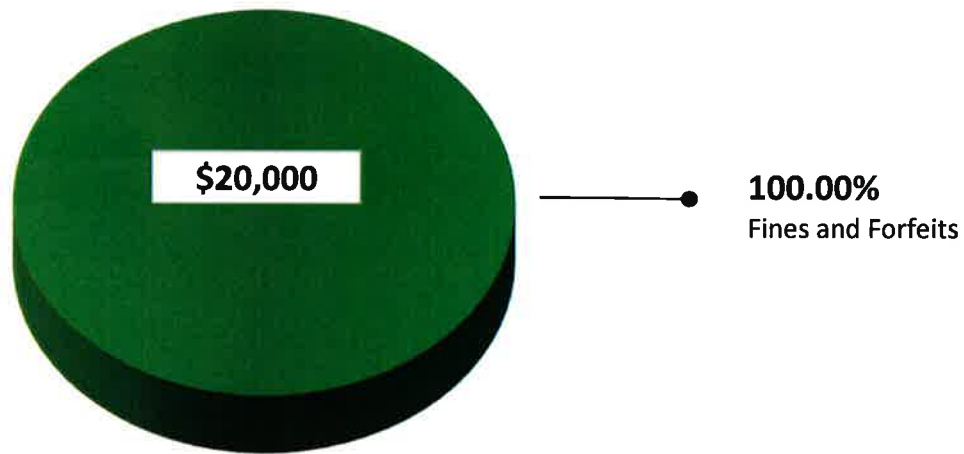
**CITY OF ATHENS, TENNESSEE
SANITATION FUND
FISCAL YEAR 2021-2022**

<u>REVENUES</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
CHARGES FOR SERVICES				
Industrial/Commercial Refuse Charges	424434	419381	370000	390000
Residential Refuse Collection Charges	541656	550303	532000	542000
Penalty	4895	5032	4000	4000
Miscellaneous Income	<u>1,921</u>	<u>2,361</u>	<u>2,000</u>	<u>3,000</u>
TOTAL CHARGES FOR SERVICES	<u>972,906</u>	<u>977,077</u>	<u>908,000</u>	<u>939,000</u>
INTEREST	<u>18,945</u>	<u>13,873</u>	<u>12,000</u>	<u>2,000</u>
TOTAL REVENUES	<u><u>991,851</u></u>	<u><u>990,950</u></u>	<u><u>920,000</u></u>	<u><u>941,000</u></u>
<u>EXPENDITURES</u>				
Salaries	207600	211665	218000	222000
Overtime	7863	5684	6000	6000
Fica	14989	15678	17000	17000
Group Life & Health Insurance	32292	34768	40000	45000
Retirement	28672	31778	37000	41000
Workers Compensation Insurance	7643	6442	9000	9000
Disability Insurance	705	726	800	800
Printing	121	53	700	1400
Utilities	1295	1327	1600	1600
Telephone	292	611	800	1200
Accounting Services	17108	17237	17000	17000
Repairs & Maintenance	14754	5242	13000	13000
Travel	0	350	300	300
Landfill Charges	231710	227141	235000	235000
Clothing & Uniforms	1689	1749	2200	2800
Other Operating Supplies	4775	6641	6500	8800
Gasoline & Diesel	48930	33381	50000	45000
Tires & Tubes	24307	24291	20000	20000
Vehicle & Equipment Parts	38282	45701	35000	35000
Fleet Management	156000	156000	156000	165000
Contracted Services	5352	4944	5100	5100
Liability Insurance	6931	7938	7000	7000
Depreciation	2987	2987	42000	42000
Fixed Assets	<u>34,227</u>	<u>49,235</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u><u>888,524</u></u>	<u><u>891,569</u></u>	<u><u>920,000</u></u>	<u><u>941,000</u></u>

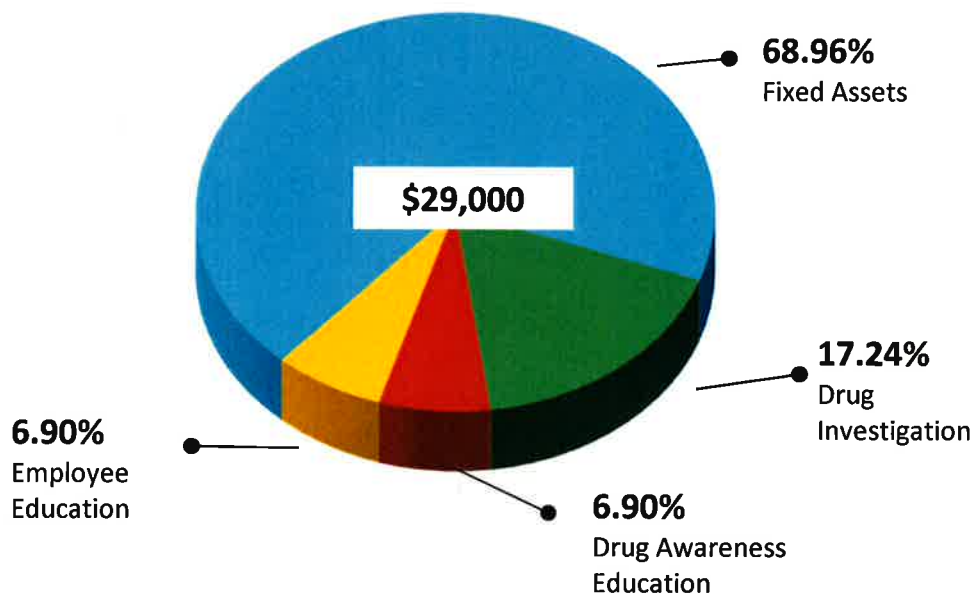
**CITY OF ATHENS, TENNESSEE
DRUG FUND
FISCAL YEAR 2021-2022**

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

Budgeted Revenues



Budgeted Expenditures



**CITY OF ATHENS, TENNESSEE
DRUG FUND
FISCAL YEAR 2021-2022**

<u>REVENUES</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
Fines and Forfeits	23,569	41,460	20,000	20,000
Interest	<u>3,779</u>	<u>1,939</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>27,348</u>	<u>43,399</u>	<u>20,000</u>	<u>20,000</u>
<u>EXPENDITURES</u>				
Employee Education & Training	0	0	2,000	2,000
Professional Supplies	58,619	23,868	0	0
Drug Awareness Education	0	0	2,000	2,000
Drug Investigation Activities	0	0	5,000	5,000
Fixed Assets	<u>59,833</u>	<u>25,909</u>	<u>70,000</u>	<u>20,000</u>
TOTAL EXPENDITURES	<u>118,452</u>	<u>49,777</u>	<u>79,000</u>	<u>29,000</u>

ORDINANCE NO. 1103**AN ORDINANCE TO ADOPT A BUDGET AND SET THE TAX RATE ON TAXABLE PROPERTY LOCATED WITHIN THE CORPORATE LIMITS OF THE CITY OF ATHENS, TENNESSEE, FOR THE FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022.**

WHEREAS, the Council for the City of Athens, Tennessee, after much consideration and study of the budget prepared and submitted by the City Manager, considers said budget to be in complete detail showing the financial condition of the City for the past fiscal year, and the proposed budget and expenditures for the various departments for the fiscal year beginning July 1, 2021 through June 30, 2022.

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

That the budget hereto attached and made a part hereof consisting of the following words and figures, be and is hereby adopted as the Budget for the City of Athens, Tennessee, for the Fiscal Year beginning July 1, 2021 and extending through June 30, 2022.

	<u>Actual</u> <u>2019-2020</u>	<u>Estimated</u> <u>2020-2021</u>	<u>Proposed</u> <u>2021-2022</u>
GENERAL FUND			
<u>GENERAL FUND REVENUES</u>			
Taxes	14,095,016	14,741,000	16,521,000
Intergovernmental Revenue	2,058,629	2,173,000	2,144,000
Charges for Services	238,296	201,000	186,000
Fines and Forfeits	171,552	121,000	101,000
Interest	205,143	100,000	30,000
Miscellaneous	89,196	20,000	20,000
TOTAL GENERAL FUND REVENUES	16,857,832	17,356,000	19,002,000
<u>GENERAL FUND EXPENDITURES</u>			
ADMINISTRATION			
City Manager's Office	304,843	340,000	346,900
City Council	56,948	55,500	53,500
City Judge	12,918	13,000	13,000
City Attorney	33,679	40,000	40,000
Special Appropriations	361,300	364,900	377,100
Athens City Schools	2,431,000	2,421,000	2,421,000
Athens Utilities Board	458,138	480,000	480,000
TOTAL ADMINISTRATION	3,658,826	3,714,400	3,731,500
FINANCE	462,709	462,200	480,500

HUMAN RESOURCES	210,590	223,100	229,900
ADMINISTRATION & EMERGENCY SERVICES			
Administration	103,478	110,200	143,900
City Hall	180,459	160,000	185,400
Information Technology	191,806	339,800	358,700
TOTAL ADMIN. & EMERG. SERVICES	475,743	610,000	688,000
COMMUNITY DEVELOPMENT			
Administration	190,563	173,200	189,600
Codes Enforcement	263,499	260,600	295,100
Cemeteries	32,890	32,600	34,200
TOTAL COMMUNITY DEVELOPMENT	486,952	466,400	518,900
POLICE			
Administration	305,104	334,900	352,600
Patrol	2,033,139	2,423,500	2,333,000
Special Services	470,304	555,800	553,800
TOTAL POLICE	2,808,547	3,314,200	3,239,400
FIRE			
Administration	121,559	124,400	177,400
Prevention	18,306	84,300	97,400
Suppression	1,957,436	2,149,300	2,235,500
TOTAL FIRE	2,097,301	2,358,000	2,510,300
PARKS & RECREATION			
Administration	238,145	236,200	246,500
Maintenance	704,167	660,200	733,800
Swimming Pools	71,382	43,600	43,600
Program Planning	253,277	287,300	308,900
TOTAL PARKS & RECREATION	1,266,971	1,227,300	1,332,800
PUBLIC WORKS			
Administration	247,173	275,800	330,700
Traffic Control	219,626	222,900	296,200
Street Maintenance	2,452,362	893,100	994,600
Street Construction	414,195	523,900	578,700
Street Cleaning	810,370	874,700	942,300
Fleet Maintenance	346,333	313,600	322,800
Animal Control	169,818	136,400	163,100
TOTAL PUBLIC WORKS	4,659,877	3,240,400	3,628,400
COMMUNICATIONS	255,736	260,000	302,300

TRANSFERS	750,000	1,480,000	2,340,000
TOTAL GENERAL FUND EXPENDITURES	17,133,252	17,356,000	19,002,000
CHANGE IN CASH/FUND BALANCE	(275,420)	0	0
BEGINNING CASH/FUND BALANCE	14,000,000	11,438,100	11,438,100
ENDING CASH/FUND BALANCE	13,724,580	11,438,100	11,438,100
ENDING CASH AS A % OF EXPENDITURES	80.10%	65.90%	60.19%

DEBT SERVICE FUND-SCHOOLSDEBT SERVICE FUND REVENUES

Intergovernmental Revenues	1,000,000	0	0
Interest	3,009	10,000	10,000
Transfers	0	1,400,000	1,000,000
TOTAL DEBT SERVICE FUND REVENUES	1,003,009	1,410,000	1,010,000

<u>DEBT SERVICE FUND EXPENDITURES</u>	0	300,000	300,000
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CHANGE IN CASH/FUND BALANCE	1,003,009	1,110,000	710,000
BEGINNING CASH/FUND BALANCE	0	1,000,000	2,110,000
ENDING CASH/FUND BALANCE	1,003,009	2,110,000	2,820,000
ENDING CASH AS A % OF EXPENDITURES	N/A	703.33%	940.00%

DEBT SERVICE FUND-CITY PROJECTSDEBT SERVICE FUND REVENUES

Intergovernmental Revenues	0	0	0
Interest	0	0	0
Transfers	0	0	400,000
TOTAL DEBT SERVICE FUND REVENUES	0	0	400,000

<u>DEBT SERVICE FUND EXPENDITURES</u>	0	0	80,000
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CHANGE IN CASH/FUND BALANCE	0	0	320,000
BEGINNING CASH/FUND BALANCE	0	0	0
ENDING CASH/FUND BALANCE	0	0	320,000
ENDING CASH AS A % OF EXPENDITURES	N/A	N/A	400.00%

SANITATION FUNDSANITATION FUND REVENUES

Charges for Services	969,684	900,000	930,000
Interest	13,873	12,000	2,000
Miscellaneous	7,393	8,000	9,000
TOTAL SANITATION FUND REVENUES	990,950	920,000	941,000

<u>SANITATION FUND EXPENDITURES</u>	891,569	920,000	941,000
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CHANGE IN CASH/FUND BALANCE	99,381	0	0
BEGINNING CASH/FUND BALANCE	600,000	700,000	700,000
ENDING CASH/FUND BALANCE	699,381	700,000	700,000
ENDING CASH AS A % OF EXPENDITURES	78.44%	76.09%	74.39%

DRUG FUNDDRUG FUND REVENUES

Fines and Forfeits	41,460	20,000	20,000
Interest	1,939	0	0
TOTAL DRUG FUND REVENUES	43,399	20,000	20,000

<u>DRUG FUND EXPENDITURES</u>	49,777	79,000	29,000
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CHANGE IN CASH/FUND BALANCE	(6,378)	(59,000)	(9,000)
BEGINNING CASH/FUND BALANCE	131,000	125,000	66,000
ENDING CASH/FUND BALANCE	124,622	66,000	57,000
ENDING CASH AS A % OF EXPENDITURES	250.36%	83.54%	196.55%

SECTION 2. BE IT FURTHER ORDAINED that the budget hereto attached and made a part hereof consisting of the following words and figures, be and is hereby adopted as the Budget for the Athens City Schools, for the Fiscal Year beginning July 1, 2021 and extending through June 30, 2022, as approved by the Athens City Board of Education:

	General Purpose Fund	Federal Projects Fund	Food Service Fund	Education Capital Projects Fund	Total All Funds
Revenues:					
Local Taxes	5,620,000	0	0	0	5,620,000
Charges for Services	210,000	0	60,000	0	270,000
Other Local Revenues	37,500	0	74,810	0	112,310
State Education Funds	9,598,519	0	12,000	0	9,610,519
Federal Funds received through State	248,200	1,268,635	1,387,781	0	2,904,616
Other Sources	500	0	0	0	500
Total estimated revenues	15,714,719	1,268,635	1,534,591	0	18,517,945
Expenditures:					
Regular Instruction	8,781,572	450,243	0	0	9,231,815
Special Education	624,305	331,610	0	0	955,915
Student Body Education	5,500	0	0	0	5,500
Support Services:					
Attendance	95,014	0	0	0	95,014
Health Services	191,604	0	0	0	191,604
Other Student Support	276,807	202,395	0	0	479,202
Regular Instruction	876,345	174,261	0	0	1,050,606
Special Education	120,192	110,126	0	0	230,318
Education Technology	244,596	0	0	0	244,596
Board of Education	280,674	0	0	0	280,674
Office of Superintendent	199,962	0	0	0	199,962
Office of Principal	953,753	0	0	0	953,753
Fiscal Services	218,599	0	0	0	218,599
Operation of Plant	861,164	0	0	0	861,164
Maintenance of Plant	364,786	0	0	0	364,786
Transportation	480,683	0	0	0	480,683
Non-Instructional Services:					
Food Service	0	0	1,534,591	0	1,534,591
Community Services	478,049	0	0	0	478,049
Early Childhood Education	660,576	0	0	0	660,576
Regular Capital Outlay	550,000	0	0	0	550,000
Education Capital Projects	0	0	0	0	0
Total expenditures	16,264,181	1,268,635	1,534,591	0	19,067,407
Change in cash/fund balance	(549,462)	0	0	0	(549,462)
Beginning cash/fund balance	5,100,000		225,000	0	5,325,000
Ending cash/fund balance	4,550,538	0	225,000	0	4,775,538
Ending cash as a % of					

expenditures	27.98%	0.00%	14.66%	N/A
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SECTION 3. BE IT FURTHER ORDAINED that the taxes provided by Chapter 387 of the Public Acts of 1971 known as the Business Tax Act, as amended, are hereby enacted, ordained and levied on the businesses, business activities, vocations or occupations carried on in the City of Athens, Tennessee, at the rates and in the manner prescribed by said Act; also, the tax on the gross sales of beer sold within the corporate limits of the City of Athens, Tennessee, as provided by Chapter 76 of the Public Acts of Tennessee, as amended, for the fiscal year 2021-2022.

SECTION 4. BE IT FURTHER ORDAINED that the authority of municipalities to assess and collect certain privilege and license taxes is based upon the population of municipalities according to the Federal Census of 2010 on a graduated basis or any subsequent Federal Census or other census authorized by and certified to the Federal Government by the Tennessee State Planning Commission, whichever is latest. It is therefore, declared by the Council for the City of Athens that the official census for Athens, Tennessee, is 13,458. The levy and collections are only to the extent not repealed by Chapter 387 of the Public Acts of 1971.

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

SECTION 6. BE IT FURTHER ORDAINED that the tax rate for the year 2021-2022 be and is hereby fixed at \$1.3476 on each ONE HUNDRED DOLLARS (\$100.00) assessed value of taxable property located within the corporate limits of the City of Athens, Tennessee.

SECTION 7. BE IT FURTHER ORDAINED that refuse collection and disposal charges for fiscal year 2021-2022 is hereby fixed as follows: small professional, commercial or business establishments operating within the City of Athens shall pay a minimum fee of \$9.50 per month; large professional, commercial or business establishments operating within the City of Athens shall pay a minimum fee of \$28.50 per month; all residences within the City of Athens shall pay a minimum fee of \$9.50 per month.

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

SECTION 9. BE IT FURTHER ORDAINED that the City of Athens anticipates issuing debt in the amount of \$7,500,000 during the 2021-2022 fiscal year for five capital projects consisting of road and traffic improvements, renovations of the public works facility, renovations of the Municipal Building, a fire training tower and a new animal shelter building.

SECTION 10. BE IT FURTHER ORDAINED that the City maintains an additional Enterprise Fund for its Conference Center. It is hereby acknowledged that the Conference Center Fund's estimated revenues and expenditures for the 2021-2022 fiscal year are as follows:

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

SECTION 11. BE IT FURTHER ORDAINED that if for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with Section 6-56-210, *Tennessee Code Annotated* provided sufficient revenues are being collected to support the continuing appropriations. Approval for a continuation budget will be requested from the Director of the State and Local Finance Division in the Office of the Comptroller of the Treasury if any indebtedness is outstanding.

SECTION 12. BE IT FURTHER ORDAINED that all Ordinances, and parts of Ordinances in conflict with this Ordinance shall be, and the same are, hereby repealed and superseded.

SECTION 13. BE IT FURTHER ORDAINED that if any section, paragraph, clause, or sentence of this Ordinance shall be held invalid by a Court of competent jurisdiction, such holding shall not affect the remaining sections, paragraphs, clauses, and sentences.

SECTION 14. BE IT FURTHER ORDAINED in that the fiscal year begins on July 1, 2021, and time is of the essence, therefore, this Ordinance is declared to be an emergency ordinance to take effect from and after its passage.

PASSED ON FIRST READING: May 18, 2021

PASSED ON SECOND READING: June 15, 2021

DATE OF PUBLIC HEARING: June 15, 2021

WILLIAM BO PERKINSON, Mayor

C. SETH SUMNER, City Manager

APPROVED AS TO FORM:

H. CHRIS TREW, City Attorney

**CITY OF ATHENS, TENNESSEE
PROPERTY TAX LEVY AND RATE INFORMATION
FISCAL YEAR 2021-2022**

TAXABLE PROPERTY	ESTIMATED ACTUAL VALUE	ASSESSMENT RATE	ASSESSED VALUE
Industrial & Commercial -Real Estate	567,767,500	40%	227,107,000
Industrial & Commercial -Personal Property	470,367,000	30%	141,110,000
Residential & Farm -Real Estate	572,000,000	25%	143,000,000
Public Utilities -Real Estate	787,000	55%	<u>433,000</u>
Total Assessed Value			511,650,000
Tax Rate			<u>1.3476</u>
Total Taxes			6,895,000
Less: Reserve for Delinquency (5.0%)			<u>345,000</u>
Current Budget			<u><u>6,550,000</u></u>

Personal property assessed values have been decreased due to the appraisal ratio (equalization factor).
The appraisal ratio for the current year property taxes is 86.84%.

**CITY OF ATHENS, TENNESSEE
FIXED ASSET SUMMARY
FISCAL YEAR 2021-2022**

GENERAL FUND

PURCHASING	Video equipment		<u>1,000</u>
INFORMATION TECHNOLOGY	Computer Equipment Replacements	59,000	
	Network Switches	12,200	
	Network Racks	3,500	
	UPS	1,000	
	IPAD	<u>600</u>	
	TOTAL INFORMATION TECHNOLOGY		<u>76,300</u>
POLICE ADMINISTRATION	Radio Interoperability Equipment	3,000	
	Office Furniture	<u>2,000</u>	5,000
POLICE PATROL	Equipment For New Patrol Vehicles		22,000
POLICE SPECIAL SERVICES	Office Furniture		<u>1,000</u>
	TOTAL POLICE		<u>28,000</u>
FIRE ADMINISTRATION	Truck Camper Top	3,200	
	Laptop	<u>1,700</u>	4,900
FIRE PREVENTIONN	Laptop		1,700
FIRE SUPPRESSION	SCBA Compressor	59,000	
	Portable Radios	3,000	
	Computers	6,000	
	MDT's For Engines	<u>9,000</u>	<u>77,000</u>
	TOTAL FIRE		<u>83,600</u>

**CITY OF ATHENS, TENNESSEE
FIXED ASSET SUMMARY
FISCAL YEAR 2021-2022**

PARKS AND RECREATION MAINTENANCE	Ballfield Groomer	5,700	
	Trash Receptacles	4,200	
	Miscellaneous Equipment	<u>2,100</u>	12,000
PARKS AND RECREATION PROGRAM PLANNING	IPAD		<u>500</u>
	TOTAL PARKS AND RECREATION		<u>12,500</u>
PUBLIC WORKS ADMINISTRATION	Radios		3,200
PUBLIC WORKS TRAFFIC CONTROL	Traffic Signals		64,000
PUBLIC WORKS STREET CONSTRUCTION	Miscellaneous Equipment		5,100
PUBLIC WORKS FLEET MAINTENANCE	A/C machine		<u>7,000</u>
	TOTAL PUBLIC WORKS		<u>79,300</u>
	TOTAL GENERAL FUND		<u>280,700</u>
<u>DRUG FUND</u>	Crisis Negotiation Throw Phone	<u>20,000</u>	
	TOTAL DRUG FUND		<u>20,000</u>
	TOTAL ALL FUNDS		<u>300,700</u>

**CITY OF ATHENS, TENNESSEE
FLEET MANAGEMENT SUMMARY
FISCAL YEAR 2021-2022**

POLICE	
2 Patrol Cars	68,000
 PARKS AND RECREATION	
ATV	14,000
 PUBLIC WORKS	
Animal control truck	<u>30,000</u>
 TOTAL FLEET PURCHASES	<u><u>112,000</u></u>

**CITY OF ATHENS, TENNESSEE
DEBT SERVICE SCHEDULE
FISCAL YEAR 2021-2022**

SCHOOL CONSTRUCTION

ORIGINAL AMOUNT
40,000,000

NAME OF ISSUE

School construction debt. Initial debt is a line of credit with Regions Bank during construction period, with permanent financing approved through USDA, Rural Development at a rate not to exceed 2.25%. Interest rate on line of credit is variable, with an approximate rate of 1.15% at June 30, 2020. Debt is funded by General Fund and funds from Athens City Schools once new school has been completed.

7,500,000

City capital projects. Debt to be issued in FY2022. Funded by General Fund. Estimated annual principal and interest payment of \$400,000 at 2.25% for 25 years.

<u>PRINCIPAL (By Issue)</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
School Debt	0	0	0	0
City Capital Projects	0	0	0	0
TOTAL PRINCIPAL	0	0	0	0

<u>INTEREST (By Issue)</u>	<u>ACTUAL 2018-2019</u>	<u>ACTUAL 2019-2020</u>	<u>ESTIMATED 2020-2021</u>	<u>BUDGETED 2021-2022</u>
School Debt	0	0	230,000	300,000
City Capital Projects	0	0	0	80,000
TOTAL INTEREST	0	0	230,000	380,000

**CITY OF ATHENS, TENNESSEE
INTERFUND TRANSFERS
FISCAL YEAR 2021-2022**

FUND	ACTUAL 2018-2019		ACTUAL 2019-2020		ESTIMATED 2020-2021		BUDGETED 2021-2022	
	IN	OUT	IN	OUT	IN	OUT	IN	OUT
GENERAL FUND		50,000		750,000		1,480,000		2,340,000
DEBT SERVICE FUNDS					1,400,000		1,400,000	
CAPITAL IMPROVEMENT FUND	50,000		750,000		80,000		940,000	
TOTAL ALL FUNDS	<u>50,000</u>	<u>50,000</u>	<u>750,000</u>	<u>750,000</u>	<u>1,480,000</u>	<u>1,480,000</u>	<u>2,340,000</u>	<u>2,340,000</u>

