FY 2025-26
ANNUAL BUDGET

FY 2025-26
ANNUAL BUDGET

CITY COUNCIL

Larry Eaton, Mayor
Jordan Curtis, Vice-Mayor
John Duggan, Councilmember
Dick Pelly, Councilmember
Steven Sherlin, Councilmember

LEADERSHIP TEAM

Randall Dowling, City Manager
Chris Caldwell, City Attorney
Derek Green, City Judge

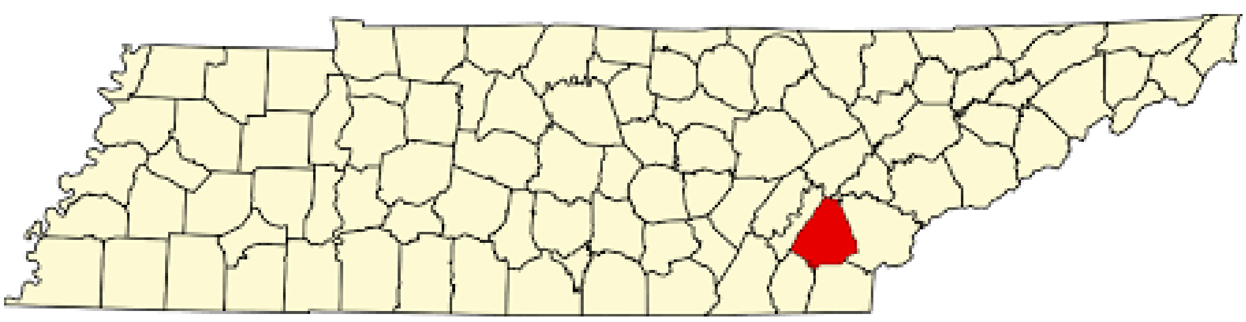
Michael Keith, Finance Director
Nina Edmonds, Human Resources Director
Steven Croft, Information Technology Director
Anthony Casteel, Community Development Director

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

Bridget Roberts, Executive Assistant
Frank Clark, Communications Coordinator
Kevin Helms, Capital Projects Manager

ATHENS CITY COUNCIL

From left to right, John Duggan, Larry Eaton, Steven Sherlin, Jordan Curtis, and Dick Pelley



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.

TABLE OF CONTENTS

FY 2024-25 Accomplishments ……………………………………………………………………..…….1
City History ……………………………………………………………………………..….……..….3
City Organization ……………………………………………………………………………….…..5
FY 2025-26 Budget Calendar …………………………………………………….………..…..6
FY 2025-26 Budget Overview…………………………………………………………………..…...7

GENERAL FUND

General Fund Revenues and Expenditures ……………………………….………11

General Fund Departmental Budgets
City Council ……………………………………………………………………………..……17
City Hall …………………………………………………………………………………………...19
City Manager's Office …………………………………………………………………….…….21
Community Development
Administration ……………………………………………………………………..…...23
Cemeteries ………………………………………………………………………………….…..25
Code Enforcement ……………………………………………………………………..….27
Finance ……………………………………………………………………………………….…29
Purchasing ………………………………………………………………………….…………..31
Fire Department
Administration ……………………………………………………………….…...…33
Prevention …………………………………………………………………………..……..35
Suspension …………………………………………………………………………..……37
Human Resources ………………………………………………………………………......……41
Information Technology ……………………………………………………………….…...…43
Parks & Recreation
Administration ………………………………………………………………….....……45
Maintenance …………………………………………………………………………...…...47
Pool ………………………………………………………………………………………...…50
Programming ……………………………………………………………………….……..52
Police Department.
Administration ………………………………...……………………………………...…54
Detectives ……………………………………………………………………………..…...57
Patrol ………………………………………………………………………….…….…..59
Public Works
Administration ………………………………………………………………..……...62
Animal Shelter ……………………………………………………………………..……...65
Fleet Maintenance ………………………………………………………………..………..68
Street Cleaning ………………………………………………...……………………….………71
Street Construction ………………………………………………………………………….…73
Street Maintenance ………………………………………………………………………..…76
Traffic Control …………………………………………………………………………......78

TABLE OF CONTENTS

GENERAL FUND

General Fund Departmental Budgets
Other Agencies …… 80
Athens City Board of Education …… 80
Athens Utilities Board …… 80
McMinn County Emergency Communications District …… 80
Outside Agencies …… 81-82
American Legion Flags …… 81-82
Athens Area Council for the Arts …… 81-82
E.G. Fisher Library …… 81-82
Leading Innovators to Excel (LITE) House …… 81-82
Main Street Athens …… 81-82
McMinn County Economic Development Authority …… 81-82
McMinn County Education Foundation …… 81-82
McMinn County Historical Society …… 81-82
McMinn County Juvenile Services …… 81-82
McMinn County Living Heritage Museum …… 81-82
McMinn Rescue Squad …… 81-82
McMinn Senior Activity Center …… 81-82
Sister Cities Program …… 81-82
Tri-County Center for Independent Living …… 81-82

SPECIAL REVENUE FUNDS

Drug Fund …… 83
Hotel/Motel Tax Fund …… 86

DEBT SERVICE FUNDS

USDA Community Facilities Loan …… 91
General Obligation Bonds, Series 2021 …… 93

CAPITAL PROJECT FUND

Capital Improvement Fund …… 95

ENTERPRISE FUNDS

Sanitation Fund …… 100
Southeast Tennessee Trade & Conference Center Fund …… 109

INTERNAL SERVICE FUND

Fleet Management Fund …… 115

TABLE OF CONTENTS

LONG TERM DEBT SCHEDULE 117

STATISTICAL INFORMATION

Adjacent Counties' & Cities' Total Property Tax Rates for 2024 120
Assessed Values (Real, Personal, and Public Utility) 121
City/County Population 122
City Employees by Type 123
City Population by Age and Gender 124
City Property Tax Rate 125
City Property Tax Collections 126
City School Enrollment 127
General Fund Unassigned Fund Balance 128
Historical U.S. Inflation Rates and Employee COLA Rates 129
Local Sales Tax Collections 130
Single Family Home Building Permits Issued 131
Top Ten Property Taxpayers for 2024 132

FEE SCHEDULES

Alcohol Beverage 133
Community Development Department
- Building Fees 134
- Cemetery Fees 136

Finance Department 137
Municipal Court 138
Parks & Recreation Department
- Park Fees 139
- Program & Event Fees 141
- Southeast Tennessee Trade & Conference Center Fees 142

Public Records Requests 143
Public Works Department
- Animal Shelter Fees 144
- Miscellaneous Fees 145
- Sanitation Fees 146

BUDGET ORDINANCE 147

FY 2024-25 ACCOMPLISHMENTS

- Partnered with NoogaLights, LLC to develop a drive-through Christmas light show at Regional Park as a holiday event for city residents and visitors.

- Partnered with McMinn Regional Humane Society to provide services at the city's Animal Shelter.

- Sponsored the annual Veterans Day Parade on a permanent basis.

- Held the annual Strategic Summit at Tennessee College of Applied Technology, facilitated by the Southeast Tennessee Development District (SETD), to discuss and outline the general goals for the upcoming fiscal year.

- Completed a traffic safety action plan to identify problematic and unsafe traffic areas throughout the city using a federal Safe Streets for All (SS4A) Grant.

- Wrote a $1M Community Development Block Grant (CDBG) to improve Knight Park, N. Jackson Street, and N. White Street. Anticipated award during September 2025.

- Approved a homeless camping ordinance.

- Updated the City Code.

- Repaired the government access channel 95 and updated its content for better citizen and visitor communication.

- Continue to update and modernize the city's website for better citizen communication.

- Continued the discussion of creating a historic overlay district for the downtown area.

- Acquired routing software/hardware for garbage trucks to increase operational efficiency.

- Installed a replacement generator for city hall.

- Installed decorative fencing at Cedar Grove Cemetery.

- Installed a Safe Haven baby box at Fire Station Headquarters using grant funds.

- Selected an architect to begin the design of a new fire station #3 to be located on Elizabeth Street.

- Selected an architect to begin the planning for the renovation and expansion of City Hall.

- Leased the old Ingleside School to Tennessee Wesleyan University.

FY 2024-25 ACCOMPLISHMENTS

- Gave the old Westside School to the City Board of Education and contributed $1M for renovations.
- Repaired the splash pad at Regional Park so all water functions are working.
- Modernized the concession stands point-of-purchase equipment at Regional Park and Ingleside Park for better control and pricing of concession items for revenue enhancement.
- Repaired the pavilion and solar panel at Echo Park.
- Completed Ingleside Park improvements consisting of updated tennis courts and pickleball courts.
- Partnered with TDOT to resurface W. Madison Street, W. Washington Street, N. White Street, and N. Jackson Street and restriped the parking spaces around the courthouse for better traffic flow and pedestrian safety.
- Purchased various vehicles and equipment including two replacement police vehicles and equipment, leaf vacuum machine, bucket truck, and two snowplows for Public Works.
- Issued approximately 20 single-family home building permits.

Splash Pad at Regional Park

CITY HISTORY

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

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.

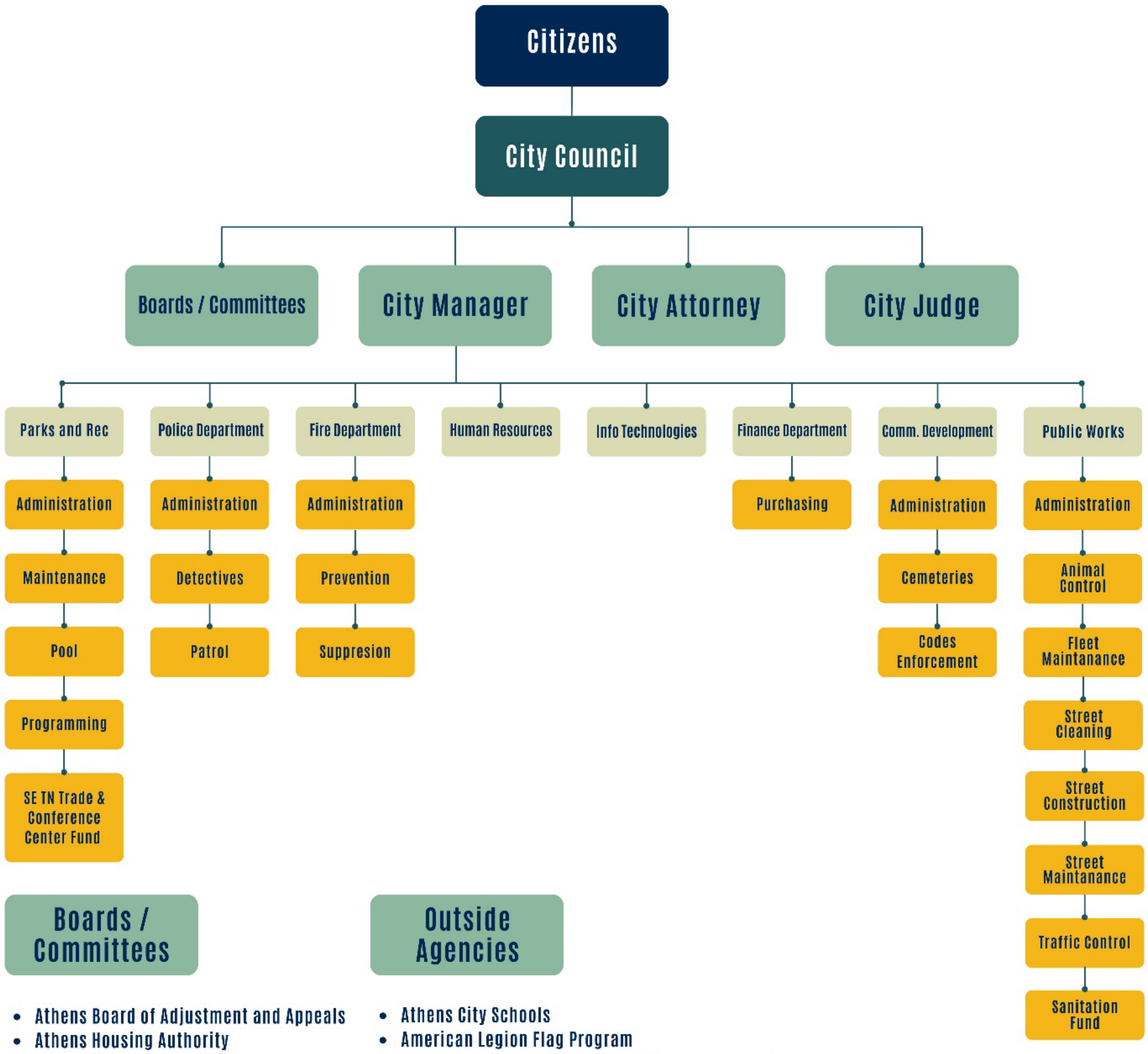
Modern Times

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

Elected Officials
Appointed
Hired
Services

FY 2025-26 BUDGET CALENDAR

February 21, 2025	City Council conducts a Strategic Summit to outline general goals for the upcoming fiscal year.
February 24, 2025	Budget packages distributed to city departments and outside agencies.
March 14, 2025	All budget information is submitted to the Finance Director with copy to City Manager.
March 17-26, 2025	Finance Director compiles all budget requests and other budget information.
March 31-April 4, 2025	City Manager and Finance Director meet with department heads to review and discuss their budget requests.
April 7-May 2, 2025	City Manager and Finance Director prepare the proposed budget.
May 2, 2025	Proposed budget is submitted to the City Council.
May 3, 2025	Newspaper advertisement notifying the public of the date and time of the Budget Work Session to review the proposed budget.
May 6, 2025	Review of the proposed budget during the Budget Work Session.
May 12, 2025	Further review of the proposed budget during the May Work Session.
May 20, 2025	Further review of the proposed budget and first reading of the budget ordinance during the May Regular Session.
May 31, 2025	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 9, 2025	Further review of the proposed budget during the June Work Session.
June 17, 2025	State required budget public hearing, second reading of the budget ordinance, and budget ordinance adoption during the June Regular Session.
July 1, 2025	FY 2025-26 budget in effect until June 30, 2026.

FY 2025-26 BUDGET OVERVIEW

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 2025-26 proposed annual budget. This budget represents the proposed plan for providing needed public services for the upcoming fiscal year that begins July 1, 2025 and ends June 30, 2026. 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 that this budget was prepared, the outcome of the 2025 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 schedule, 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 2026-27.

Current Local Economic Climate

The FY 2025-26 proposed budget was prepared during rather unstable economic times with high home mortgage rates in the range of 7%, labor shortages, less federal financial assistance, excessive consumer prices, general national and global unrest, but with low and stable inflation rates and unemployment rates. On the local level, the city's economic indicators of population, local sales tax collections, real property values, and unassigned General Fund fund balance amounts have been increasing while the city's property tax rate has been decreasing. Unfortunately, local single family home building permit issuance has been rather anemic with only 25 permits issued during the previous fiscal year and only 15 permits issued so far during the first nine months of the current fiscal year. These national and local 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 14,731 in 2023, an increase of 9.46%. From 2020 to 2023, the population increased from 14,084 to 14,731, an increase of 4.6%.
- The city's single-family home building permits have been and are declining from the previous fiscal years from 48 permits issued during FY 2021-22, 142 permits issued during FY 2022-23, 25 permits issued during FY 2023-24, and only 15 permits issued during the first nine months of FY 2024-25.
- 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, and $8,968,364 during FY 2023-24, an increase of 20.7% over the previous four 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, and $510,866,050 during FY 2023-24, an increase of 42.7% over the previous four fiscal years.
- The city's unassigned General Fund fund balance has been increasing for the previous few years from $17,507,197 during FY 2020-21, $18,416,143 during FY 2021-22, $19,147,282 during FY 2022-23, but dropped to $18,745,312 during FY 2023-24. The current General Fund fund balance represents 79.5% of General Fund annual expenses.
- The city's property tax rate has been declining from 1.3476 during 2022 to 1.0078 during 2023 and 2024.
- The local unemployment rate is 4.2% as compared to the state rate of 3.6% and the national rate of 4.2%.
- 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, and remaining steady.

FY 2025-26 BUDGET OVERVIEW

Outcome of the 2025 Strategic Summit

The 2025 Strategic Summit was held on February 21, 2025 at the Tennessee College of Applied Technology and facilitated by the Southeast Tennessee Development District (SETD) to discuss and outline the general goals for the upcoming fiscal year. The top ten priorities that emerged from the daylong session were:

1) Install artificial turf on the five infields at Regional Park to enhance sports tourism, attract more regional and state-wide sports tournaments, and increase local hotel/motel taxes (included in budget).
2) Design and construct a new Fire Station #3 on property previously purchased on Elizabeth Street (included in budget).
3) Add an additional full-time traffic officer for the Police Department.
4) Increase the part-time IT Tech to full-time status.
5) Build a homeless shelter.
6) Discuss the feasibility of contracting with and housing an EMS ambulance/crew at Fire Station #2 to improve medical emergency response time.
7) Add an additional full-time Fire Marshal position for the Fire Department.
8) Complete the Southeast Tennessee Trade & Conference Center (plan included in budget).
9) Replace the pool at Ingleside Park.
10) Construct a new amphitheater at Market Park.

Budget Overview

The city's all-fund proposed budget totals $40,778,100 ($43,458,000 for all funds less transfers of $2,679,900), an increase of $9,460,797 or 30.2% from the previous fiscal year. The proposed budget contains a 3% cost of living allowance effective July 1, 2025 at a cost of $275,000 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 does not include any new positions, does not anticipate a property tax increase, but does anticipate increases in certain fees in various departments as outlined in the Fee Schedule section. It needs to be noted that the property tax revenue experienced a $400,000 decrease due to state property revaluation. The entire budget, which is prepared on a cash basis of accounting, is detailed by Fund as follows:

General Fund

The General Fund totals $22,306,000, a decrease of $1,144,000 in expenditures or (4.9%) 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 $35,000, an increase of $1,000 or 2.9% from the previous fiscal year. The Hotel/Motel Tax Fund's expenses total $563,300, an increase of $153,300 or 37.4% 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 Fund and the General Obligation Bond, Series 2021 Fund. The USDA Community Facilities Loan Fund's expenses total $1,529,000, a decrease of $5,286,000 or (77.6%) from the previous fiscal year. The General Obligation Bond, Series 2021 Fund's expenses total $381,500, a decrease of $4,500 or (1.2%) from the previous fiscal year. The budget priorities of these Funds are listed in their budget sections.

FY 2025-26 BUDGET OVERVIEW

Capital Project Fund
The Capital Project Fund consists of the Capital Improvement Fund. This Fund's expenses total $16,525,000, an increase of $13,496,500 or 445.6% 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 $1,239,300, an increase of $119,300 or 10.6% from the previous fiscal year. The Southeast Tennessee Trade & Conference Center Fund's expenses total $172,900, an increase of $172,900 or 100% from the previous fiscal year. The budget priorities of these Funds are listed in their budget sections.

Internal Service Fund
The Internal Service Fund consists of the Fleet Management Fund. This Fund's expenses total $706,000, an increase of $19,297 or 2.81% from the previous fiscal year. The budget priorities of this Fund are listed in its budget section.

Interfund Transfers
Interfund transfers total $2,679,900. 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.
- $1,099,900 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.

Long-Term Debt
The budget document contains a debt schedule of all the city's debt. Currently, the city has two forms of debt totaling $65,991,932 (principal and interest). For FY 2025-26, debt payments will be $1,908,327 (principal and interest). The city enjoys a Aa3 credit rating from Moody's Investment Services as of September 2021.

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 to 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.

FY 2025-26 BUDGET OVERVIEW

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 2026-27
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, 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 balance of the new Fire Station #3 construction ($2,000,000), funding the new fire station's annual operating costs ($800,000), renovating city hall ($4,100,000), expanding city hall to increase capacity ($3,200,000), further improving the downtown area, further improving all city parks, consider completing the SE TN Trade and Conference Center for economic development purposes, resurfacing additional streets, creating a stormwater utility, enhancing EMS services, and adding several new full-time employees in the areas of Information Technology, Police Department, Fire Department, and Public Works, among other issues.

The preceding information is intended to provide the City Council with a broad overview of the proposed FY 2025-26 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 2025.

Respectfully submitted,

Randall Dowling

City Manager

Changes to the Proposed Budget

The following changes were made to the proposed budget during the various budget work sessions.

1) Carried forward $285,000 from the previous fiscal year's Information Technology budget in the General Fund to update the city's IT infrastructure.
2) Added $110,000 to the North City School demolition budget in the Capital Improvement Fund based on the actual bid.
3) Added $40,000 to prepare a planning study to renovate and expand city hall in the Capital Improvement Fund as approved during the May 20, 2025 regular session.

The total of these changes is $435,000 and $285,000 will come from General Fund reserves and $150,000 will come from Capital Improvement Fund reserves.

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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

LOCAL TAXES

01-0000-4110	Current Property Taxes	6,360,714	6,503,055	6,400,000	6,100,000	6,100,000
01-0000-4115	Prior Year Property Taxes	86,699	60,257	100,000	100,000	100,000
01-0000-4120	Delinquent Property Taxes C&M	79,810	73,349	80,000	100,000	100,000
01-0000-4125	Public Utilities	79,527	100,469	90,000	100,000	100,000
01-0000-4130	Interest & Penalty PY	18,740	14,442	20,000	20,000	20,000
01-0000-4135	Interest & Penalty C&M	30,963	26,612	25,000	25,000	25,000
01-0000-4145	AUB Electric	659,825	704,115	700,000	730,000	730,000
01-0000-4150	AUB Gas	226,085	235,349	235,000	235,000	235,000
01-0000-4165	Local Sales Tax	8,714,638	8,968,364	8,800,000	9,200,000	9,200,000
01-0000-4170	Wholesale Beer Tax	526,156	531,343	530,000	530,000	530,000
01-0000-4171	Wholesale Liquor Tax	295,481	309,955	280,000	310,000	310,000
01-0000-4176	Business License Application Fee	1,335	1,770	1,000	1,000	1,000
01-0000-4177	Business Tax-State Clerk Fee	62,746	59,784	40,000	60,000	60,000
01-0000-4178	Business Tax-State Collected	604,676	582,290	500,000	590,000	590,000
01-0000-4183	Transient Vendor Fee	-	50	-	-	-
01-0000-4184	Flea Market Fee	22	-	-	-	-
01-0000-4205	Cable TV Franchise Tax-Comcast	155,533	135,397	140,000	120,000	120,000
01-0000-4210	Cable TV Franchise Tax-AT&T	7,838	6,871	7,000	6,000	6,000
01-0000-4410	TVA Payments In Lieu of Tax	169,480	172,745	150,000	170,000	170,000
01-0000-4412	TVA Impact Payments	47,852	48,622	45,000	45,000	45,000
01-0000-4415	Housing Authority in Lieu of Tax	67,612	84,834	80,000	100,000	100,000
Total Local Taxes		**18,195,732**	**18,619,673**	**18,223,000**	**18,542,000**	**18,542,000**

INTERGOVERNMENTAL REVENUES

01-0000-4420	State Law/Fire Grants	36,800	36,800	43,000	60,000	60,000
01-0000-4425	State Sales Tax	1,700,445	1,747,252	1,700,000	1,775,000	1,775,000
01-0000-4430	State Income Tax	153	623	-	-	-
01-0000-4435	State Beer Tax	6,431	6,190	6,000	6,000	6,000
01-0000-4440	State Mixed Drink Tax	95,713	92,598	80,000	90,000	90,000
01-0000-4445	State Gas Inspection Tax	25,803	25,789	26,000	26,000	26,000
01-0000-4450	State Excise Tax	72,233	89,462	40,000	50,000	50,000
01-0000-4455	State Sportsbettting Tax	22,971	26,147	20,000	25,000	25,000
01-0000-4460	Reimb Other Governments	82,742	32,880	40,000	30,000	30,000
01-0000-4465	State Gas & Motor Fuel Tax	490,953	490,117	480,000	490,000	490,000
01-0000-4467	State Transportation Modernization	-	1,663	-	6,000	6,000
01-0000-4475	Reimb Highway Maintenance	19,687	33,271	20,000	25,000	25,000
01-0000-4520	Grant Funds	2,000	99,954	-	-	-
01-0000-4530	Grants - Police Department	15,340	392,535	225,000	225,000	225,000
Total Intergovernmental Revenues		**2,571,271**	**3,075,281**	**2,680,000**	**2,808,000**	**2,808,000**

GENERAL FUND REVENUES

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

CHARGES FOR SERVICES

01-0000-4310	Taxi/Wrecker/Solicitors	580	610	1,000	1,000	1,000
01-0000-4315	Beer Permits	12,147	11,276	12,000	12,000	12,000
01-0000-4320	Animal Control	975	1,746	1,000	1,000	1,000
01-0000-4325	Building Licenses & Permits	227,828	148,915	50,000	75,000	75,000
01-0000-4620	Accident Report Charges	1,578	555	-	-	-
01-0000-4625	Repair Damages AUB	21,744	24,144	25,000	25,000	25,000
01-0000-4630	Cemetery Lots	1,690	4,130	2,000	2,000	2,000
01-0000-4635	Cedar Grove Expansion	10,120	9,800	5,000	9,000	9,000
01-0000-4665	Ingleside Pool	12,295	16,097	10,000	15,000	15,000
01-0000-4675	Recreation Concessions	36,132	37,485	30,000	30,000	30,000
01-0000-4685	Adult Sports Activities	4,927	8,864	-	-	-
01-0000-4690	General Classes	48,036	55,082	40,000	50,000	50,000
01-0000-4700	Youth Sports Activities	40,420	43,914	45,000	45,000	45,000
01-0000-4705	Lease/Rental Ballfields	3,127	4,139	3,000	3,000	3,000
01-0000-4710	Lease/Rental Picnic Shelter	9,233	10,958	3,000	8,000	8,000
Total Charges for Services		**430,832**	**377,715**	**227,000**	**276,000**	**276,000**

FINES, FORFEITURES, & PENALTIES

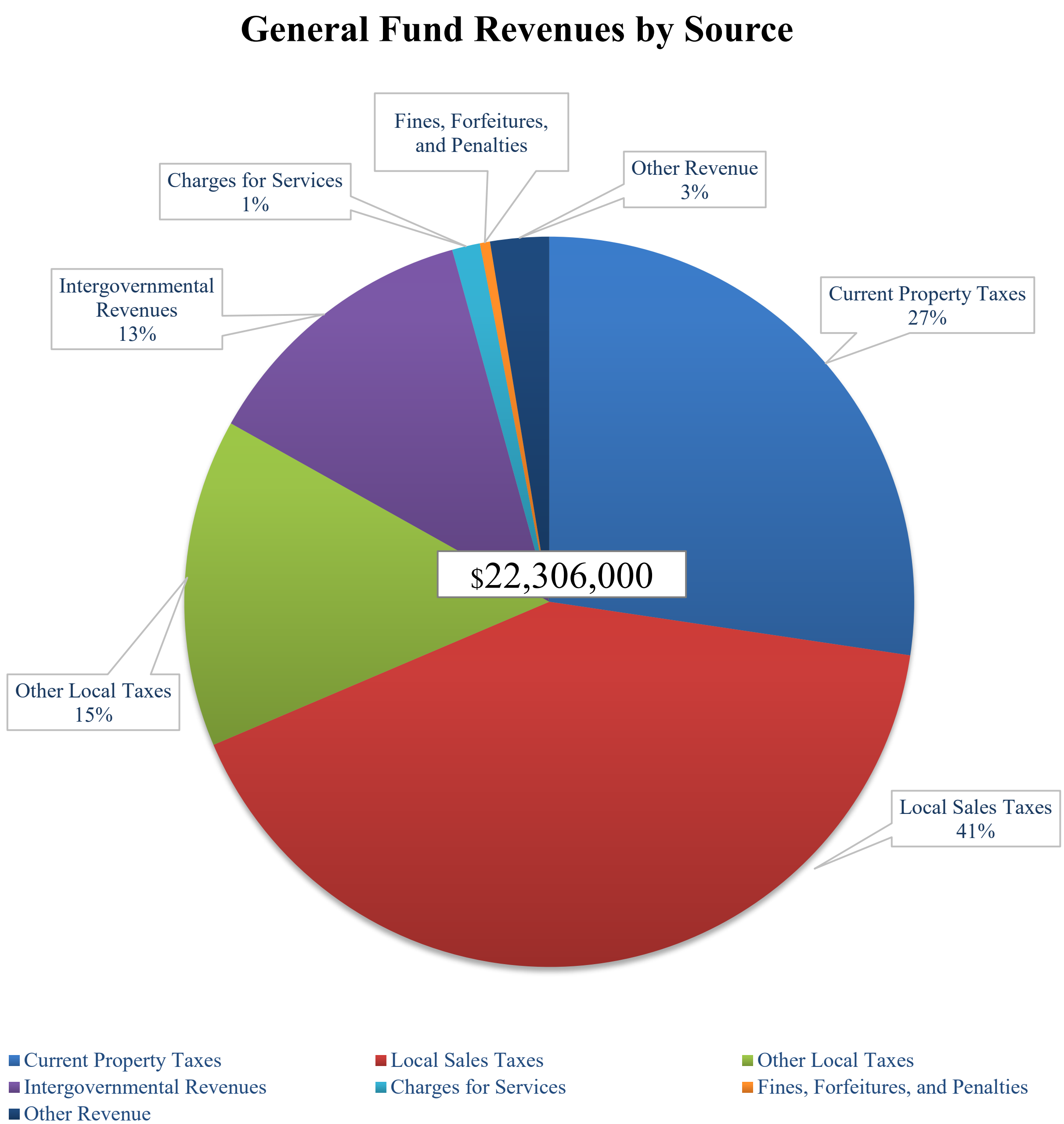
01-0000-4810	City Court Fines & Costs	111,792	79,073	100,000	100,000	100,000
01-0000-4820	Drug Control	30,831	34,374	-	-	-
Total Fines, Forfeitures, & Penalties		**142,623**	**113,447**	**100,000**	**100,000**	**100,000**

OTHER REVENUES

01-0000-4910	Interest Income	420,502	813,317	500,000	550,000	550,000
01-0000-4920	Sale of City Property	4,638	836	-	-	-
01-0000-4925	Insurance Recoveries	-	98,025	-	-	-
01-0000-4930	Discounts Earned	766	863	-	-	-
01-0000-4935	Third Party Contributions-Shelter	16,120	14,631	-	-	-
01-0000-4940	Third Party Contributions-Shelter	50	35	-	-	-
01-0000-4960	Unrealized Gain (Loss)	(53,716)	29,193	-	-	-
01-0000-4964	Realized Gain (Loss) On Investments	-	-	-	-	-
01-0000-4999	Miscellaneous Income	50,104	32,748	20,000	30,000	30,000
Total Other Revenues		**438,464**	**989,648**	**520,000**	**580,000**	**580,000**

Total General Fund Revenues		**21,778,922**	**23,175,764**	**21,750,000**	**22,306,000**	**22,306,000**

GENERAL FUND REVENUES



GENERAL FUND EXPENDITURES

Dept. Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

GENERAL FUND DEPARTMENTS

Dept. Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
0102	City Council	136,112	145,035	121,000	140,300	140,300
0402	City Hall	171,355	277,682	200,300	220,900	220,900
0101	City Manager's Office	333,025	358,141	323,800	384,400	384,400
0501	Community Dev. - Administration	181,745	195,401	209,700	246,300	246,300
0503	Community Dev. - Cemeteries	30,973	44,497	151,700	52,200	52,200
0502	Community Dev. - Code Enforcement	338,707	326,172	389,300	396,600	396,600
0201	Finance	513,367	554,048	576,400	613,000	613,000
0401	Finance - Purchasing	100,156	119,200	139,400	93,400	93,400
0701	Fire Department - Administration	192,443	215,495	231,500	245,600	245,600
0702	Fire Department - Prevention	111,065	116,385	132,800	151,600	151,600
0703	Fire Department - Suppression	2,342,064	2,590,426	2,883,600	3,102,300	3,102,300
0301	Human Resources	196,474	256,564	278,000	278,900	278,900
0403	Information Technology	313,627	328,877	682,700	613,100	898,100
0801	Parks & Recreation - Administration	199,989	221,593	250,200	240,700	240,700
0802	Parks & Recreation - Maintenance	655,066	735,250	821,300	901,700	901,700
0803	Parks & Recreation - Pool	45,875	65,031	50,100	61,600	61,600
0804	Parks & Recreation - Programming	324,890	430,239	383,000	421,500	421,500
0601	Police Department - Administration	271,922	411,615	337,200	353,000	353,000
0603	Police Department - Detectives	426,825	830,860	816,500	606,600	606,600
0602	Police Department - Patrol	2,133,644	2,640,295	3,118,800	3,624,300	3,624,300
0901	Public Works - Administration	362,640	408,071	407,100	444,000	444,000
0908	Public Works - Animal Shelter	183,427	219,688	263,800	309,300	309,300
0906	Public-Works - Fleet Maintenance	324,936	362,493	393,200	407,200	407,200
0905	Public Works - Street Cleaning	932,854	973,681	1,076,300	1,077,000	1,077,000
0904	Public Works - Street Construction	477,000	536,057	708,900	674,000	674,000
0903	Public Works - Street Maintenance	415,031	1,962,196	1,078,400	1,106,600	1,106,600
0902	Public Works - Traffic Control	175,474	221,146	373,500	372,800	372,800
Total General Fund Departments		**11,890,686**	**15,546,138**	**16,398,500**	**17,138,900**	**17,423,900**

GENERAL FUND OTHER AGENCIES

Dept. Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
0106	Athens City Board of Education	2,421,000	2,491,000	2,421,000	2,421,000	2,421,000
0107	Athens Utilities Board	525,979	511,798	530,000	530,000	530,000
1004	McMinn County Emergency Communications	312,461	327,748	364,300	378,000	378,000
Total General Fund Other Agencies		**3,259,440**	**3,330,546**	**3,315,300**	**3,329,000**	**3,329,000**

GENERAL FUND EXPENDITURES

Dept. Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

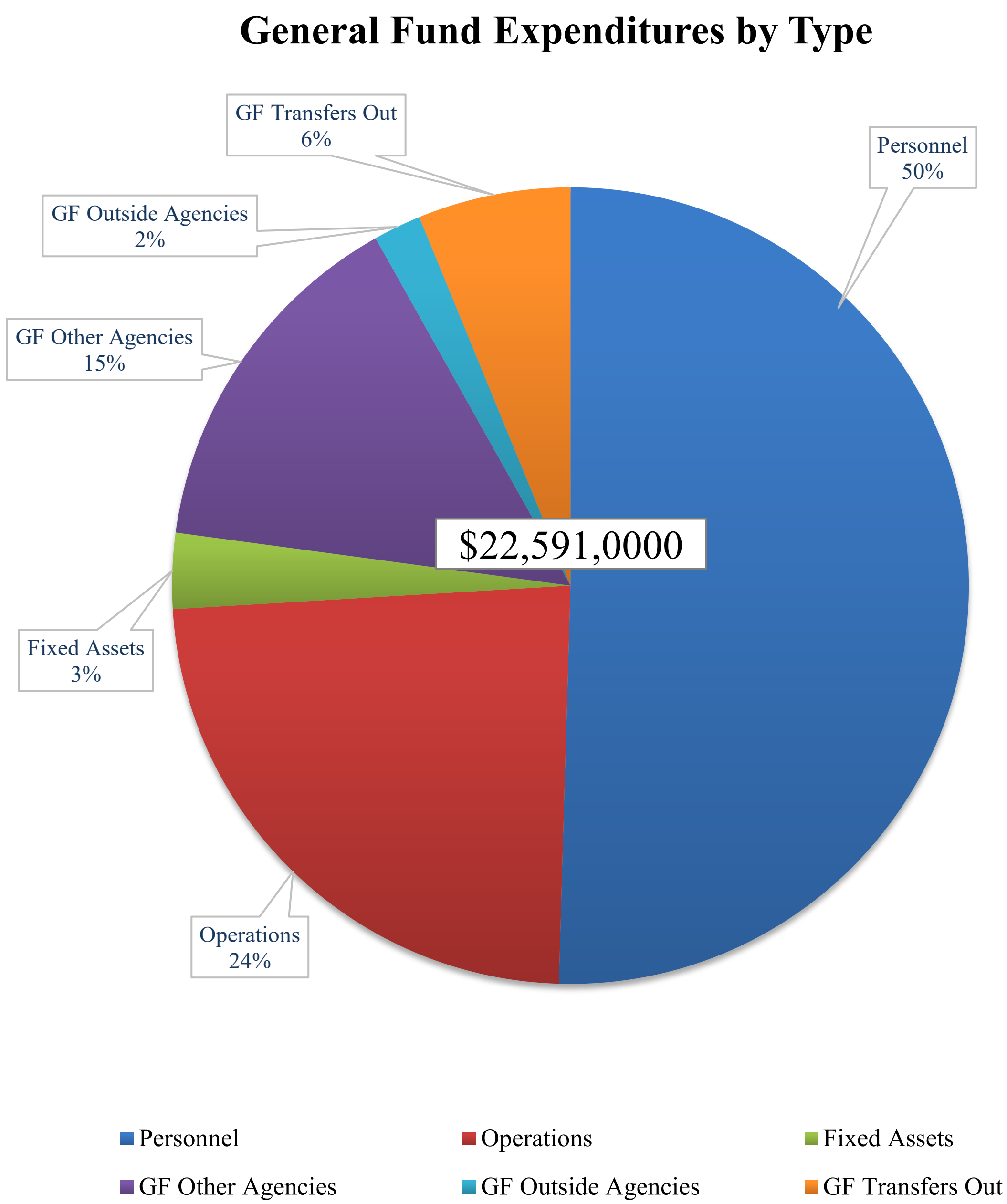
GENERAL FUND OUTSIDE AGENCIES

0105	American Legion Flags	2,000	2,000	2,000	2,000	2,000
0105	Athens Area Council for the Arts	12,000	12,000	12,000	12,000	12,000
0105	E. G. Fisher Library	159,600	166,900	172,100	177,500	177,500
0105	E. G. Fisher Library Capital Fund	3,600	-	3,600	19,400	19,400
0105	LITE House	-	-	15,000	15,000	15,000
0105	Main Street Athens	40,000	50,000	35,000	35,000	35,000
0105	McMinn County Economic Dev. Authority	35,000	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	66,000
0105	McMinn County Living Heritage Museum	6,000	6,000	6,000	6,000	6,000
0105	McMinn Rescue Squad	5,500	5,500	5,500	5,500	5,500
0105	McMinn Senior Activity Center	47,000	22,000	22,000	22,000	22,000
0105	Sister City Program	10,000	10,000	10,000	20,000	20,000
0105	Tri-County Center for Independent Living	10,000	10,000	10,000	10,000	10,000
Total General Fund Outside Agencies		**396,700**	**385,400**	**394,200**	**438,100**	**438,100**

GENERAL FUND TRANSFERS OUT

1101	Transfer To Debt Service Fund	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
1101	Transfer To Capital Project Fund	4,025,000	2,900,000	1,942,000	-	-
Total General Fund Transfers Out		**5,425,000**	**4,300,000**	**3,342,000**	**1,400,000**	**1,400,000**
Total General Fund Expenditures		**20,971,826**	**23,562,084**	**23,450,000**	**22,306,000**	**22,591,000**
Revenues Over (Under) Expenditures		**807,096**	**(386,320)**	**(1,700,000)**	**0**	**(285,000)**
Beginning Fund Balance		**18,433,864**	**19,240,960**	**18,854,000**	**17,154,000**	**17,154,000**
Ending Fund Balance		**19,240,960**	**18,854,640**	**17,154,000**	**17,154,000**	**16,869,000**

GENERAL FUND EXPENDITURES



GENERAL FUND

Departmental Budgets of the General Fund
Other Agencies, and Outside Agencies

CITY COUNCIL 102

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 2023-24	FY 2024-25	FY 2025-26
City Council Member (elected)	5	5	5
City Judge (appointed)	1	1	1
Total Positions	**6**	**6**	**6**

FY 2025-26 BUDGET PRIORITIES

- Membership dues and registration fees expenses include $15,000 for the annual dues to the Tennessee Municipal League, Southeast Tennessee Development District (SETD), Chamber of Commerce, and registration fees for various conferences.
- Public relations expenses include $500 to sponsor the annual Veterans Day Parade.

CITY COUNCIL 102

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0102-5110	Salaries: Regular	18,100	18,736	20,000	20,000	20,000
01-0103-5110	Salaries: Municipal Judge	12,000	12,000	12,000	12,000	12,000
01-0102-5140	FICA	2,394	2,435	2,600	2,600	2,600
Total Personnel Services		**32,494**	**33,171**	**34,600**	**34,600**	**34,600**

Operations

01-0102-5230	Publication of Reports & Legal Notices	376	1,475	1,100	1,500	1,500
01-0102-5234	Member Dues & Registration Fees	18,555	14,155	13,000	15,000	15,000
01-0102-5248	Telephone	3,223	2,681	3,000	3,000	3,000
01-0104-5260	Legal Services	60,740	60,239	50,000	70,000	70,000
01-0102-5280	Travel Expenses	2,780	12,440	9,000	12,000	12,000
01-0102-5284	Employee Auto Allowance	1,192	1,100	1,100	1,100	1,100
01-0102-5324	Food	128	1,087	500	600	600
01-0102-5344	Other Operating Supplies	254	721	500	500	500
01-0102-5626	Other Contracts	12,785	17,659	7,700	1,000	1,000
01-0102-5935	Council Strategic Summit	308	62	500	500	500
01-0102-5955	Public Relations	-	245	-	500	500
01-0102-6015	Election Expense	1,104	-	-	-	-
Total Operations		**101,444**	**111,864**	**86,400**	**105,700**	**105,700**

Fixed Assets

01-0102-6090	Fixed Assets	2,174	-	-	-	-
Total Fixed Assets		**2,174**	**-**	**-**	**-**	**-**

Total City Council		**136,112**	**145,035**	**121,000**	**140,300**	**140,300**

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 2023-24	FY 2024-25	FY 2025-26
No Positions in this Department	0	0	0
Total Positions	**0**	**0**	**0**

FY 2025-26 BUDGET PRIORITIES

- 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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Operations

01-0402-5210	Postage & Box Rent	8,833	10,481	8,000	12,000	12,000
01-0402-5240	Electric	33,294	31,143	37,000	35,000	35,000
01-0402-5242	Water	2,300	2,521	2,500	2,800	2,800
01-0402-5244	Sewer	2,052	2,304	2,500	2,500	2,500
01-0402-5246	Gas	4,456	3,517	4,400	4,400	4,400
01-0402-5248	Telephone	23,038	24,394	26,000	27,700	27,700
01-0402-5270	R&M Office Machines & Equipment	-	141	-	-	-
01-0402-5272	R&M Motor Vehicles & Equipment	51	33	-	-	-
01-0402-5274	R&M Buildings & Grounds	9,930	104,582	25,000	35,000	35,000
01-0402-5278	R&M Other	-	3,005	1,000	1,000	1,000
01-0402-5310	Office Supplies	-	354	-	-	-
01-0402-5312	Copier Supplies	1,847	2,528	3,000	3,000	3,000
01-0402-5322	Chemical, Lab & Medical Supplies	108	485	3,000	3,000	3,000
01-0402-5326	Janitorial Supplies	4,572	7,319	5,000	7,000	7,000
01-0402-5344	Other Operating Supplies	343	320	1,000	1,000	1,000
01-0402-5612	Extermination Contract	1,652	1,700	1,700	1,800	1,800
01-0402-5618	Maint. Contracts Office Mach./Equip	9,506	5,269	10,000	8,000	8,000
01-0402-5626	Other Contracts	52,490	63,001	60,000	65,000	65,000
01-0402-5710	Liability Insurance	7,461	8,467	8,800	9,300	9,300
01-0402-5945	Coffee & Related Items	1,751	2,132	1,400	2,400	2,400
Total Operations		**163,684**	**273,696**	**200,300**	**220,900**	**220,900**

Fixed Assets

01-0402-6090	Fixed Assets	7,671	3,986	-	-	-
Total Fixed Assets		**7,671**	**3,986**	**-**	**-**	**-**

Total City Hall		**171,355**	**277,682**	**200,300**	**220,900**	**220,900**

CITY MANAGER'S OFFICE 101

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 2023-24	FY 2024-25	FY 2025-26
City Manager	1	1	1
Communications Coordinator (0.33%)	1	1	1
Executive Assistant	1	1	1
Total Positions	**3**	**3**	**3**

FY 2025-26 BUDGET PRIORITIES

- Other contract expenses include $7,500 for city code maintenance, support, and updates provided by Civic Plus.

- Economic development expenses include $10,000 for the annual membership fee for the Tennessee Retail Alliance (TRA) program provided by MTAS, preparing marketing materials for retail sites so TRA can promote them, and preparing promotional materials for TRA to promote the city at Innovative Commerce Serving Communities (ICSC) events.

- Public relations expenses include $20,000 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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0101-5110	Salaries: Regular	162,019	179,285	185,000	225,000	225,000
01-0101-5140	FICA	10,211	13,090	15,000	17,800	17,800
01-0101-5142	Group Life & Health Insurance	15,535	15,936	18,000	25,000	25,000
01-0101-5144	Retirement	17,661	18,468	19,000	19,000	19,000
01-0101-5145	Retirement - 401A	3,553	8,198	13,000	15,500	15,500
01-0101-5146	Workers Compensation Insurance	515	863	900	1,300	1,300
01-0101-5150	Employee Education & Training	-	391	2,000	2,000	2,000
01-0101-5152	Disability Insurance	346	543	700	900	900
01-0101-5156	Deferred Compensation	-	-	3,600	4,400	4,400
Total Personnel Services		**209,840**	**236,774**	**257,200**	**310,900**	**310,900**

Operations

01-0101-5212	Freight & Delivery Service	-	-	100	100	100
01-0101-5220	Printing	305	798	1,500	1,500	1,500
01-0101-5230	Publication of Reports & Legal Notices	1,112	523	1,000	1,000	1,000
01-0101-5232	Subscriptions	613	643	800	800	800
01-0101-5234	Member Dues & Registration Fees	5,108	2,354	7,000	7,000	7,000
01-0101-5248	Telephone	1,415	974	1,200	600	600
01-0101-5280	Travel Expenses	3,602	2,754	10,300	10,000	10,000
01-0101-5284	Employee Auto Allowance	2,538	6,462	7,000	7,000	7,000
01-0101-5310	Office Supplies	561	1,201	1,400	1,400	1,400
01-0101-5626	Other Contracts	163	2,071	700	7,500	7,500
01-0101-5710	Liability Insurance	61,426	45,202	5,500	6,500	6,500
01-0101-5720	Surety Bonds	-	65	100	100	100
01-0101-5880	Contingency	6,700	33,700	-	-	-
01-0101-5940	Economic Development	317	-	10,000	10,000	10,000
01-0101-5955	Public Relations	38,762	24,620	20,000	20,000	20,000
Total Operations		**122,622**	**121,367**	**66,600**	**73,500**	**73,500**

Fixed Assets

01-0101-6090	Fixed Assets	563	-	-	-	-
Total Fixed Assets		**563**	**-**	**-**	**-**	**-**

Total City Manager's Office		**333,025**	**358,141**	**323,800**	**384,400**	**384,400**

COMMUNITY DEVELOPMENT
Administration 501

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 increment 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 2023-24	FY 2024-25	FY 2025-26
Community Development Director	1	1	1
Administrative Assistant	1	1	1
Total Positions	**2**	**2**	**2**

FY 2025-26 BUDGET PRIORITIES

- Athens Historical Commission expenses include $3,000 for those seven members to attend training and conferences.

- Other contract expenses include $15,000 to have the Southeast Tennessee Development District (SETD) manage the city's two historic preservation districts under a contractual arrangement and $300 for other contract expenses.

COMMUNITY DEVELOPMENT

Administration 501

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0501-5110	Salaries: Regular	128,801	140,958	147,000	150,000	150,000
01-0501-5120	Salaries: Longevity	-	-	-	3,200	3,200
01-0501-5140	FICA	9,315	10,432	11,500	12,000	12,000
01-0501-5142	Group Life & Health Insurance	13,016	13,533	13,000	27,000	27,000
01-0501-5144	Retirement	13,700	14,580	15,000	15,000	15,000
01-0501-5146	Workers Compensation Insurance	401	671	800	800	800
01-0501-5150	Employee Education & Training	641	350	800	800	800
01-0501-5152	Disability Insurance	500	549	700	700	700
01-0501-5156	Deferred Compensation	2,213	2,371	2,800	3,000	3,000
Total Personnel Services		**168,587**	**183,444**	**191,600**	**212,500**	**212,500**

Operations

01-0501-5212	Freight & Delivery Service	-	-	100	100	100
01-0501-5220	Printing	-	-	100	100	100
01-0501-5230	Publication of Reports & Legal Notices	849	1,055	1,500	1,500	1,500
01-0501-5234	Member Dues & Registration Fees	846	25	800	900	900
01-0501-5248	Telephone	474	454	500	500	500
01-0501-5266	Athens Historical Commission	3,030	-	3,000	3,000	3,000
01-0501-5280	Travel Expenses	-	-	1,000	1,000	1,000
01-0501-5284	Employee Auto Allowance	3,800	3,800	3,800	3,800	3,800
01-0501-5310	Office Supplies	653	993	1,500	1,500	1,500
01-0501-5344	Other Operating Supplies	36	117	100	100	100
01-0501-5626	Other Contracts	27	311	200	15,300	15,300
01-0501-5710	Liability Insurance	3,443	5,202	5,500	6,000	6,000
Total Operations		**13,158**	**11,957**	**18,100**	**33,800**	**33,800**

Total Community Development Administration	**181,745**	**195,401**	**209,700**	**246,300**	**246,300**

COMMUNITY DEVELOPMENT
Cemeteries 503

DIVISION PROFILE

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

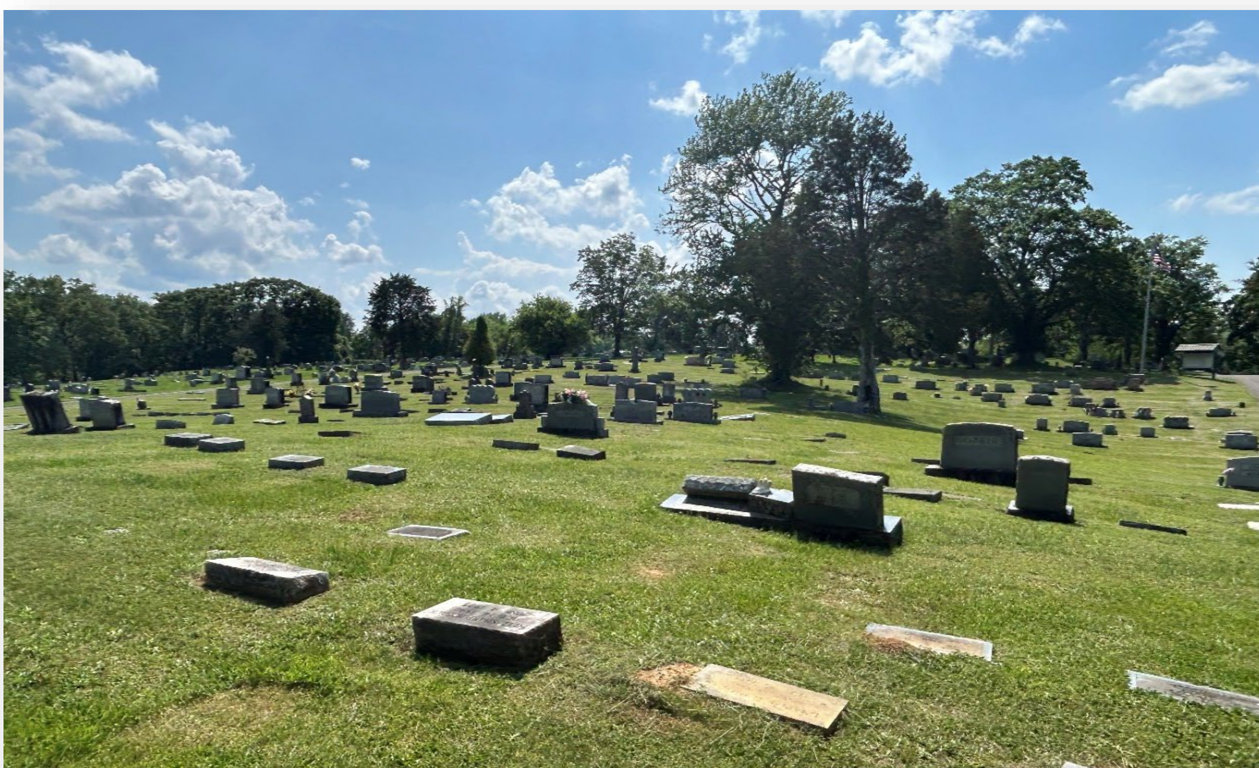
The Cemeteries Division maintains three city-owned cemeteries consisting of Cedar Grove, Hammonds, and Sullins, sells lots, and oversees the maintenance of the cemeteries including lawn care performed by an outside contractor.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Division	0	0	0
Total Positions	**0**	**0**	**0**

FY 2025-26 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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Operations

01-0503-5320	Agricultural & Horticultural Supplies	373	-	1,500	2,000	2,000
01-0503-5362	Other Repair & Maintenance Supplies	20	7,953	113,000	1,000	1,000
01-0503-5626	Other Contracts	30,000	36,000	36,000	48,000	48,000
01-0503-5710	Liability Insurance	31	36	200	200	200
01-0503-6095	Cost of Gravesites Sold	549	508	1,000	1,000	1,000
Total Operations		**30,973**	**44,497**	**151,700**	**52,200**	**52,200**

Total Community Development Cemeteries	**30,973**	**44,497**	**151,700**	**52,200**	**52,200**

Sullins Cemetery

COMMUNITY DEVELOPMENT

Code Enforcement 502

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 2023-24	FY 2024-25	FY 2025-26
Building Official	1	1	1
Building Inspector	1	1	1
Code Enforcement Officer	1	1	1
Total Positions	**3**	**3**	**3**

FY 2025-26 BUDGET PRIORITIES

- Machinery and equipment rental expenses include $25,000 to demolish dilapidated 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 $19,000 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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0502-5110	Salaries: Regular	175,672	198,513	213,000	218,000	218,000
01-0502-5112	Salaries: Overtime	622	-	1,000	1,000	1,000
01-0502-5120	Salaries: Longevity	-	-	-	4,200	4,200
01-0502-5140	FICA	12,185	14,764	16,000	16,500	16,500
01-0502-5142	Group Life & Health Insurance	35,691	31,104	30,000	33,000	33,000
01-0502-5144	Retirement	18,266	19,440	20,000	20,000	20,000
01-0502-5145	Retirement - 401A	6,035	6,963	9,100	9,300	9,300
01-0502-5146	Workers Compensation Insurance	3,606	6,422	6,700	7,000	7,000
01-0502-5150	Employee Education & Training	2,407	957	3,000	3,000	3,000
01-0502-5152	Disability Insurance	664	749	800	900	900
01-0502-5156	Deferred Compensation	654	751	3,600	4,000	4,000
Total Personnel Services		**255,802**	**279,663**	**303,200**	**316,900**	**316,900**

Operations

01-0502-5214	Auto License & Title	-	64	100	100	100
01-0502-5220	Printing	-	-	700	700	700
01-0502-5234	Member Dues & Registration Fees	547	565	2,000	2,000	2,000
01-0502-5248	Telephone	1,262	1,185	1,500	1,500	1,500
01-0502-5272	R&M Motor Vehicle & Equipment	-	4,422	500	500	500
01-0502-5280	Travel Expenses	501	-	3,000	1,500	1,500
01-0502-5290	Machinery & Equipment Rental	-	-	25,000	25,000	25,000
01-0502-5328	Clothing & Uniforms	894	751	2,000	2,000	2,000
01-0502-5336	Safety Supplies	979	-	-	-	-
01-0502-5344	Other Operating Supplies	24	52	500	500	500
01-0502-5512	Gasoline & Diesel	1,819	1,386	5,000	3,000	3,000
01-0502-5516	Tires & Tubes	-	-	600	600	600
01-0502-5518	Washing & Cleaning	10	-	200	300	300
01-0502-5520	Vehicle & Equipment Parts	328	1,435	1,000	1,000	1,000
01-0502-5522	Fleet Management	24,000	24,000	25,000	20,000	20,000
01-0502-5626	Other Contracts	27,125	12,152	18,000	19,000	19,000
01-0502-5710	Liability Insurance	25,415	497	1,000	2,000	2,000
Total Operations		**82,905**	**46,509**	**86,100**	**79,700**	**79,700**

Fixed Assets

01-0502-6090	Fixed Assets	-	-	-	-	-
Total Fixed Assets		-	-	-	-	-

Total Community Development Code Enforcement		**338,707**	**326,172**	**389,300**	**396,600**	**396,600**

Total Community Development Department		**551,425**	**566,070**	**750,700**	**695,100**	**695,100**

FINANCE 201

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, commercial sanitation charges, and hotel/motel taxes, 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 2023-24	FY 2024-25	FY 2025-26
Finance Director	1	1	1
Accounting Assistant	1	1	1
Accounting Clerk	3	3	3
Total Positions	**5**	**5**	**5**

FY 2025-26 BUDGET PRIORITIES

- Other contract expenses include $38,000 for the annual maintenance contract for the financial system.

FINANCE 201

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0201-5110	Salaries: Regular	303,771	317,009	331,000	328,000	328,000
01-0201-5120	Salaries: Longevity	-	-	-	10,800	10,800
01-0201-5140	FICA	21,570	22,730	25,000	26,000	26,000
01-0201-5142	Group Life & Health Insurance	55,764	61,857	59,000	75,000	75,000
01-0201-5144	Retirement	30,139	32,077	33,000	33,000	33,000
01-0201-5145	Retirement - 401A	2,551	1,129	2,900	3,000	3,000
01-0201-5146	Workers Compensation Insurance	458	767	800	800	800
01-0201-5150	Employee Education & Training	-	268	3,500	3,500	3,500
01-0201-5152	Disability Insurance	1,145	1,204	1,300	1,300	1,300
01-0201-5156	Deferred Compensation	5,206	5,592	6,000	6,500	6,500
Total Personnel Services		**420,604**	**442,633**	**462,500**	**487,900**	**487,900**

Operations

01-0201-5220	Printing	7,005	7,574	8,300	8,300	8,300
01-0201-5230	Publication of Reports & Legal Notices	129	-	700	500	500
01-0201-5234	Member Dues & Registration Fees	1,860	1,750	2,600	2,600	2,600
01-0201-5248	Telephone	459	444	500	500	500
01-0201-5262	Accounting & Audit Services	36,905	52,575	50,000	55,000	55,000
01-0201-5280	Travel Expenses	619	782	400	4,000	4,000
01-0201-5284	Employee Auto Allowance	4,477	2,538	2,400	2,400	2,400
01-0201-5310	Office Supplies	2,676	3,110	2,000	2,000	2,000
01-0201-5314	Computer Supplies	474	159	2,200	2,000	2,000
01-0201-5618	Maintenance Contracts Office Machine & Equ	390	379	400	400	400
01-0201-5626	Other Contracts	31,872	33,782	36,000	38,000	38,000
01-0201-5710	Liability Insurance	3,659	5,445	5,500	6,500	6,500
01-0201-5720	Surety Bonds	350	350	400	400	400
01-0201-5760	Bank Service Charges	1,888	2,527	2,500	2,500	2,500
Total Operations		**92,763**	**111,415**	**113,900**	**125,100**	**125,100**

Total Finance		**513,367**	**554,048**	**576,400**	**613,000**	**613,000**

FINANCE

Purchasing 401

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, and workers' compensation insurance.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Purchasing Assistant/Risk Manager	1	1	1
Total Positions	**1**	**1**	**1**

FY 2025-26 BUDGET PRIORITIES

- No significant changes from the previous fiscal year.

FINANCE

Purchasing 401

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
01-0401-5110	Salaries: Regular	50,659	73,498	76,000	52,000	52,000
01-0401-5112	Salaries: Overtime	71	639	-	1,000	1,000
01-0401-5120	Salaries: Longevity	-	-	-	1,100	1,100
01-0401-5140	FICA	3,253	5,270	6,000	4,000	4,000
01-0401-5142	Group Life & Health Insurance	11,446	13,930	17,000	11,000	11,000
01-0401-5144	Retirement	7,306	7,776	8,000	4,500	4,500
01-0401-5145	Retirement - 401A	3,232	2,922	5,000	3,600	3,600
01-0401-5146	Workers Compensation Insurance	172	383	400	400	400
01-0401-5150	Employee Education & Training	157	-	2,000	1,100	1,100
01-0401-5152	Disability Insurance	190	232	400	300	300
01-0401-5156	Deferred Compensation	-	-	1,400	1,000	1,000
Total Personnel Services		**76,486**	**104,649**	**116,200**	**80,000**	**80,000**

Operations

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
01-0401-5220	Printing	-	75	1,200	300	300
01-0401-5230	Publication of Reports & Legal Notices	232	648	500	1,000	1,000
01-0401-5232	Subscriptions	16,987	4,188	5,000	500	500
01-0401-5234	Member Dues & Registration Fees	200	-	500	500	500
01-0401-5248	Telephone	315	371	400	500	500
01-0401-5280	Travel Expenses	1,530	-	1,000	2,500	2,500
01-0401-5310	Office Supplies	320	597	600	600	600
01-0401-5626	Other Contracts	209	2,930	8,500	1,500	1,500
01-0401-5710	Liability Insurance	3,372	5,202	5,500	6,000	6,000
Total Operations		**23,165**	**14,011**	**23,200**	**13,400**	**13,400**

Fixed Assets

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
01-0401-6090	Fixed Assets	505	540	-	-	-
Total Fixed Assets		**505**	**540**	**-**	**-**	**-**
Total Purchasing		**100,156**	**119,200**	**139,400**	**93,400**	**93,400**
Total Finance Department		**613,523**	**673,247**	**715,800**	**706,400**	**706,400**

FIRE DEPARTMENT
Administration 701

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 2023-24	FY 2024-25	FY 2025-26
Fire Chief	1	1	1
Administrative Assistant	1	1	1
Total Positions	**2**	**2**	**2**

FY 2025-26 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 $4,200 for software licenses and replacement copier lease.

Fire Department Headquarters

FIRE DEPARTMENT

Administration 701

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
01-0701-5110	Salaries: Regular	126,079	143,877	152,000	154,000	154,000
01-0701-5120	Salaries: Longevity	-	-	-	3,300	3,300
01-0701-5122	Salaries: Special	800	800	800	800	800
01-0701-5140	FICA	9,092	10,699	11,400	11,600	11,600
01-0701-5142	Group Life & Health Insurance	19,231	19,836	18,000	22,000	22,000
01-0701-5144	Retirement	11,998	12,636	13,000	13,000	13,000
01-0701-5145	Retirement - 401A	3,089	3,439	3,400	3,500	3,500
01-0701-5146	Workers Compensation Insurance	458	767	800	800	800
01-0701-5150	Employee Education & Training	772	419	2,000	2,000	2,000
01-0701-5152	Disability Insurance	479	546	600	600	600
01-0701-5156	Deferred Compensation	2,491	2,830	3,000	3,100	3,100
Total Personnel Services		**174,489**	**195,849**	**205,000**	**214,700**	**214,700**

Operations

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
01-0701-5212	Freight & Delivery Service	200	184	300	400	400
01-0701-5220	Printing	43	-	400	400	400
01-0701-5230	Publication of Reports & Legal Notices	-	-	100	100	100
01-0701-5232	Subscriptions	-	-	200	200	200
01-0701-5234	Member Dues & Registration Fees	422	794	800	900	900
01-0701-5248	Telephone	861	990	1,000	1,000	1,000
01-0701-5270	R&M Office Machines & Equipment	-	-	500	500	500
01-0701-5272	R&M Motor Vehicle & Equipment	-	-	500	500	500
01-0701-5276	R&M Radios & Communication Equipment	-	-	300	300	300
01-0701-5280	Travel Expenses	1,340	1,054	2,200	2,200	2,200
01-0701-5310	Office Supplies	283	42	300	300	300
01-0701-5328	Clothing & Uniforms	239	370	800	800	800
01-0701-5342	Professional Supplies	-	-	300	300	300
01-0701-5512	Gasoline & Diesel	2,734	2,326	2,500	2,500	2,500
01-0701-5516	Tires & Tubes	-	-	1,200	1,200	1,200
01-0701-5520	Vehicle & Equipment Parts	98	109	700	700	700
01-0701-5522	Fleet Management	6,000	6,000	7,000	7,000	7,000
01-0701-5626	Other Contracts	225	2,237	1,000	4,200	4,200
01-0701-5710	Liability Insurance	3,516	5,306	5,500	6,500	6,500
01-0701-5945	Coffee & Related Items	1,049	-	900	900	900
Total Operations		**17,010**	**19,412**	**26,500**	**30,900**	**30,900**

Fixed Assets

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
01-0701-6090	Fixed Assets	944	234	-	-	-
Total Fixed Assets		**944**	**234**	**-**	**-**	**-**

Total Fire Department Administration		**192,443**	**215,495**	**231,500**	**245,600**	**245,600**

FIRE DEPARTMENT

Prevention 702

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 consist 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 2023-24	FY 2024-25	FY 2025-26
Deputy Fire Chief	1	1	1
Total Positions	**1**	**1**	**1**

FY 2025-26 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 candy, CPR classes, and Tri-State mutual aid event.

- Fixed assets expenses include $7,500 for a replacement Sparky costume and signage for the training facility.

New Training Facility

FIRE DEPARTMENT

Prevention 702

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0702-5110	Salaries: Regular	66,295	74,167	78,000	80,000	80,000
01-0702-5120	Salaries: Longevity	-	-	-	3,500	3,500
01-0702-5122	Salaries: Special	800	800	800	800	800
01-0702-5140	FICA	4,865	5,576	6,100	6,300	6,300
01-0702-5142	Group Life & Health Insurance	126	142	200	11,000	11,000
01-0702-5144	Retirement	7,033	5,541	7,000	7,000	7,000
01-0702-5146	Workers Compensation Insurance	1,087	1,438	1,600	1,600	1,600
01-0702-5150	Employee Education & Training	2,169	1,716	3,400	3,400	3,400
01-0702-5152	Disability Insurance	253	284	300	400	400
01-0702-5156	Deferred Compensation	1,365	1,509	1,600	1,600	1,600
Total Personnel Services		**83,993**	**91,172**	**99,000**	**115,600**	**115,600**

Operations

01-0702-5220	Printing	-	-	400	400	400
01-0702-5234	Member Dues & Registration Fees	527	310	600	600	600
01-0702-5248	Telephone	1,041	911	900	1,000	1,000
01-0702-5272	R&M Motor Vehicles & Equipment	25	575	500	500	500
01-0702-5280	Travel Expenses	2,619	2,358	3,200	3,200	3,200
01-0702-5310	Office Supplies	33	13	100	100	100
01-0702-5328	Clothing & Uniforms	149	289	700	700	700
01-0702-5342	Professional Supplies	564	-	500	500	500
01-0702-5512	Gasoline & Diesel	1,767	1,876	2,500	2,500	2,500
01-0702-5516	Tires & Tubes	-	1,275	1,200	1,200	1,200
01-0702-5520	Vehicle & Equipment Parts	292	327	500	500	500
01-0702-5522	Fleet Management	5,500	5,500	6,500	6,500	6,500
01-0702-5626	Other Contracts	46	-	-	-	-
01-0702-5710	Liability Insurance	882	1,120	1,400	800	800
01-0702-5955	Public Relations	12,683	10,660	10,000	10,000	10,000
Total Operations		**26,128**	**25,213**	**29,000**	**28,500**	**28,500**

Fixed Assets

01-0702-6090	Fixed Assets	944	-	4,800	7,500	7,500
Total Fixed Assets		**944**	**-**	**4,800**	**7,500**	**7,500**

Total Fire Department Prevention		**111,065**	**116,385**	**132,800**	**151,600**	**151,600**

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 2023-24	FY 2024-25	FY 2025-26
Battalion Chief	3	3	3
Captain	6	6	6
Engineer	6	6	6
Firefighter	6	9	9
Volunteer Firefighter (various)	12	12	12
Total Positions	**33**	**36**	**36**

FY 2025-26 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 $42,000 for various software maintenance agreements, physicals and cancer screenings.

- Fixed assets expenses include $37,000 to replace garage door openers at Fire Station HQ, water tank skid, radio chargers, trailer, uniform cabinets, cabinet for trucks, and four-way hydrant valve.

FIRE DEPARTMENT
Suppression 703

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0703-5110	Salaries: Regular	1,107,827	1,163,809	1,460,000	1,500,000	1,500,000
01-0703-5112	Salaries: Overtime	68,602	174,911	130,000	135,000	135,000
01-0703-5114	Salaries: Volunteer	25,379	37,176	30,000	30,000	30,000
01-0703-5120	Salaries: Longevity	-	-	-	17,000	17,000
01-0703-5122	Salaries: Special	16,800	16,800	16,800	19,200	19,200
01-0703-5140	FICA	88,321	102,338	108,000	115,000	115,000
01-0703-5142	Group Life & Health Insurance	205,844	211,235	205,000	296,000	296,000
01-0703-5144	Retirement	114,165	121,627	125,000	126,000	126,000
01-0703-5145	Retirement - 401A	44,603	53,414	72,000	70,000	70,000
01-0703-5146	Workers Compensation Insurance	14,054	22,045	25,000	31,000	31,000
01-0703-5150	Employee Education & Training	24,972	25,083	22,000	22,000	22,000
01-0703-5152	Disability Insurance	4,410	5,073	4,700	5,500	5,500
01-0703-5156	Deferred Compensation	10,280	15,103	20,000	19,000	19,000
Total Personnel Services		**1,725,257**	**1,948,614**	**2,218,500**	**2,385,700**	**2,385,700**

FIRE DEPARTMENT
Suppression 703

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Operations

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
01-0703-5214	Auto Licenses & Titles	-	21	-	-	-
01-0703-5234	Member Dues & Registration Fees	652	355	600	600	600
01-0703-5240	Electric	6,435	6,819	6,500	7,000	7,000
01-0703-5242	Water	1,051	5,501	5,000	7,000	7,000
01-0703-5244	Sewer	1,044	1,007	1,000	1,200	1,200
01-0703-5246	Gas	1,916	2,502	2,900	2,900	2,900
01-0703-5248	Telephone	11,575	11,673	11,000	12,000	12,000
01-0703-5272	R&M Motor Vehicle & Equipment	17,471	41,329	33,000	33,000	33,000
01-0703-5274	R&M Buildings & Grounds	2,461	2,419	8,000	4,000	4,000
01-0703-5276	R&M Radios & Communication Equipment	2,042	931	1,800	2,800	2,800
01-0703-5278	R&M Other	432	639	1,700	1,700	1,700
01-0703-5280	Travel Expenses	7,586	1,052	5,500	5,500	5,500
01-0703-5310	Office Supplies	-	-	700	700	700
01-0703-5320	Agriculture & Horticulture Supplies	139	-	200	200	200
01-0703-5322	Chemical, Lab & Medical Supplies	7,053	5,787	10,000	10,000	10,000
01-0703-5326	Janitorial Supplies	1,506	1,352	1,600	1,700	1,700
01-0703-5328	Clothing & Uniforms	46,721	62,565	63,000	66,000	66,000
01-0703-5336	Safety Supplies	4,085	1,269	2,700	2,700	2,700
01-0703-5340	Hazardous Materials	238	1,247	1,600	1,600	1,600
01-0703-5342	Professional Supplies	863	425	300	300	300
01-0703-5344	Other Operating Supplies	5,374	1,921	3,500	3,500	3,500
01-0703-5350	Painting Supplies	886	505	800	800	800
01-0703-5356	Small Tools	1,407	1,217	2,600	2,600	2,600
01-0703-5362	Other Repair & Maintenance Supplies	-	-	200	-	-
01-0703-5430	Steel	-	132	200	-	-
01-0703-5432	Fire Hose Replacement	-	3,728	3,500	3,500	3,500
01-0703-5434	Other Building Materials	-	-	800	800	800
01-0703-5438	Breathing Equipment	4,202	2,974	4,000	4,000	4,000
01-0703-5512	Gasoline & Diesel	39,470	35,479	32,000	32,000	32,000
01-0703-5516	Tires & Tubes	10,431	10,212	10,000	12,000	12,000
01-0703-5520	Vehicle & Equipment Parts	6,936	18,923	15,000	15,000	15,000
01-0703-5522	Fleet Management	330,000	350,000	380,000	380,000	380,000
01-0703-5612	Exterminating Contract	440	480	400	500	500
01-0703-5626	Other Contracts	22,561	18,820	33,000	42,000	42,000
01-0703-5710	Liability Insurance	11,824	15,542	17,000	22,000	22,000
Total Operations		**546,801**	**606,826**	**660,100**	**679,600**	**679,600**

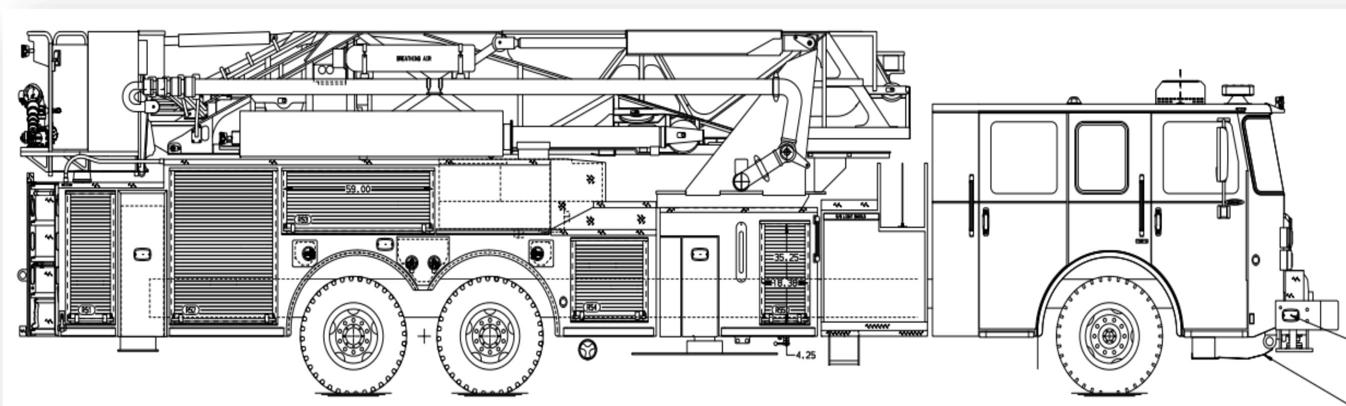
FIRE DEPARTMENT
Suppression 703

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Fixed Assets

01-0703-6090	Fixed Assets	70,006	34,986	5,000	37,000	37,000
Total Fixed Assets		**70,006**	**34,986**	**5,000**	**37,000**	**37,000**
Total Fire Department Suppression		**2,342,064**	**2,590,426**	**2,883,600**	**3,102,300**	**3,102,300**
Total Fire Department		**2,645,572**	**2,922,306**	**3,247,900**	**3,499,500**	**3,499,500**



New Fire Truck To Be Delivered 2028

HUMAN RESOURCES 301

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 2023-24	FY 2024-25	FY 2025-26
Human Resources Director	1	1	1
Assistant Human Resources Director	1	1	1
Total Positions	**2**	**2**	**2**

FY 2025-26 BUDGET PRIORITIES

- Unemployment insurance expenses include $10,000 for city-wide claims as needed.

- Other contract expenses include $11,000 for drug testing, flex spending account maintenance, background checks, motor vehicle reports, and required physicals.

- Other activities expenses include $5,000 for the annual BBQ Lunch at Public Works, Thanksgiving Luncheon, Administrative Professional Day Luncheon, and blood drives.

HUMAN RESOURCES 301

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
01-0301-5110	Salaries: Regular	112,554	138,485	145,000	148,000	148,000
01-0301-5120	Salaries: Longevity	-	-	-	2,000	2,000
01-0301-5140	FICA	8,565	10,149	11,400	11,800	11,800
01-0301-5142	Group Life & Health Insurance	16,912	24,773	25,000	32,000	32,000
01-0301-5144	Retirement	13,700	14,705	15,000	14,000	14,000
01-0301-5145	Retirement - 401A	5,562	9,661	10,000	10,300	10,300
01-0301-5146	Workers Compensation Insurance	401	767	800	800	800
01-0301-5148	Unemployment Insurance	-	1,809	10,000	10,000	10,000
01-0301-5150	Employee Education & Training	1,882	653	3,000	3,000	3,000
01-0301-5152	Disability Insurance	431	533	700	700	700
01-0301-5156	Deferred Compensation	2,605	2,799	2,900	3,000	3,000
Total Personnel Services		**162,612**	**204,334**	**223,800**	**235,600**	**235,600**

Operations

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
01-0301-5212	Freight & Delivery Service	-	-	100	100	100
01-0301-5220	Printing	-	35	300	300	300
01-0301-5230	Publication of Reports & Legal Notices	512	40	200	200	200
01-0301-5232	Subscriptions	-	-	700	700	700
01-0301-5234	Member Dues & Registration Fees	420	1,139	2,500	2,500	2,500
01-0301-5248	Telephone	489	386	500	500	500
01-0301-5280	Travel Expenses	1,115	1,433	2,400	2,400	2,400
01-0301-5284	Employee Auto Allowance	2,100	2,100	2,100	2,100	2,100
01-0301-5310	Office Supplies	810	1,229	2,000	2,000	2,000
01-0301-5626	Other Contracts	9,352	24,324	10,000	11,000	11,000
01-0301-5710	Liability Insurance	3,443	5,202	5,300	6,000	6,000
01-0301-5720	Surety Bonds	-	-	100	-	-
01-0301-5910	Christmas Luncheon & Gifts	9,827	9,609	15,600	10,000	10,000
01-0301-5915	Flowers	673	520	900	500	500
01-0301-5950	Employee of the Quarter	230	289	500	-	-
01-0301-5960	Other Activities	4,891	5,924	11,000	5,000	5,000
Total Operations		**33,862**	**52,230**	**54,200**	**43,300**	**43,300**

Total Human Resources		**196,474**	**256,564**	**278,000**	**278,900**	**278,900**

INFORMATION TECHNOLOGY 403

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 2023-24	FY 2024-25	FY 2025-26
IT Director	1	1	1
GIS Technician	1	1	1
IT Technician (Part-Time)	0	1	1
Total Positions	**2**	**3**	**3**

FY 2025-26 BUDGET PRIORITIES

- Maintenance contracts of office machines expenses include $58,600 for annual maintenance contracts for various applications such as routers, firewalls, filters, servers, switches, and hardware.
- Other contracts expenses include $234,000 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, cloud hosting and licenses, wiring as needed, among other contracts.
- Fixed assets expenses include $432,000 to upgrade the city's IT infrastructure, add and replace security cameras at various city parks including Regional Park, Ingleside Park, Heritage Park, and Market Park, replace the outdated government access channel hardware and software, and replace end of life computer equipment in various offices.

INFORMATION TECHNOLOGY 403

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0403-5110	Salaries: Regular	76,265	84,693	93,000	95,000	95,000
01-0403-5120	Salaries: Longevity	-	-	-	600	600
01-0403-5140	FICA	4,968	5,907	9,800	9,800	9,800
01-0403-5142	Group Life & Health Insurance	15,950	13,590	15,000	20,000	20,000
01-0403-5144	Retirement	11,873	13,608	14,000	14,000	14,000
01-0403-5145	Retirement - 401A	5,221	5,813	8,000	8,000	8,000
01-0403-5146	Workers Compensation Insurance	286	479	500	500	500
01-0403-5150	Employee Education & Training	4,475	3,445	6,000	6,000	6,000
01-0403-5152	Disability Insurance	286	316	500	600	600
01-0403-5156	Deferred Compensation	1,563	1,687	2,300	2,400	2,400
Total Personnel Services		**120,887**	**129,538**	**149,100**	**156,900**	**156,900**

Operations

01-0403-5212	Freight & Delivery Service	42	-	-	-	-
01-0403-5220	Printing	-	-	400	100	100
01-0403-5234	Member Dues & Registration Fees	-	-	200	1,000	1,000
01-0403-5248	Telephone	777	917	1,000	1,000	1,000
01-0403-5280	Travel Expenses	1,030	661	2,000	2,000	2,000
01-0403-5310	Office Supplies	12	-	500	500	500
01-0403-5314	Computer Supplies	4,591	862	5,000	6,000	6,000
01-0403-5362	Other Repair & Maintenance Supplies	-	-	7,500	-	-
01-0403-5512	Gasoline & Diesel	-	-	500	-	-
01-0403-5618	Maintenance Contracts Office Machine & Equip.	15,525	22,756	52,000	58,600	58,600
01-0403-5626	Other Contracts	117,883	131,616	174,000	234,000	234,000
01-0403-5710	Liability Insurance	3,453	5,216	5,500	6,000	6,000
Total Operations		**143,313**	**162,028**	**248,600**	**309,200**	**309,200**

Fixed Assets

01-0403-6090	Fixed Assets	49,427	37,311	285,000	147,000	432,000
Total Fixed Assets		**49,427**	**37,311**	**285,000**	**147,000**	**432,000**

Total Information Technology		**313,627**	**328,877**	**682,700**	**613,100**	**898,100**

PARKS & RECREATION

Administration 801

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 2023-24	FY 2024-25	FY 2025-26
Parks & Recreation Director	1	1	1
Administrative Assistant	1	1	1
Total Positions	**2**	**2**	**2**

FY 2025-26 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 $18,000 for the Juneteenth Day event at Cook Park and various departmental software maintenance agreements.

PARKS & RECREATION

Administration 801

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0801-5110	Salaries: Regular	120,167	117,554	131,000	126,000	126,000
01-0801-5112	Salaries: Overtime	2,433	1,127	2,200	2,200	2,200
01-0801-5140	FICA	9,431	8,902	10,500	10,000	10,000
01-0801-5142	Group Life & Health Insurance	15,337	22,170	22,000	32,000	32,000
01-0801-5144	Retirement	14,738	15,552	16,000	14,000	14,000
01-0801-5145	Retirement - 401A	2,072	5,663	9,100	8,700	8,700
01-0801-5146	Workers Compensation Insurance	458	767	800	800	800
01-0801-5150	Employee Education & Training	2,237	3,285	6,700	600	600
01-0801-5152	Disability Insurance	371	454	600	600	600
01-0801-5156	Deferred Compensation	-	-	2,600	2,500	2,500
Total Personnel Services		**167,244**	**175,474**	**201,500**	**197,400**	**197,400**

Operations

01-0801-5212	Freight & Delivery Service	-	-	300	300	300
01-0801-5220	Printing	30	110	700	700	700
01-0801-5234	Member Dues & Registration Fees	1,198	498	2,100	1,600	1,600
01-0801-5248	Telephone	555	436	500	500	500
01-0801-5272	R&M Motor Vehicles & Equipment	-	-	1,000	1,000	1,000
01-0801-5280	Travel Expenses	3,504	10,136	8,500	1,500	1,500
01-0801-5284	Employee Auto Allowance	3,008	3,800	3,800	3,800	3,800
01-0801-5310	Office Supplies	1,297	2,469	2,400	2,400	2,400
01-0801-5324	Food	542	672	800	800	800
01-0801-5344	Other Operating Supplies	-	-	400	400	400
01-0801-5512	Gasoline & Diesel	-	141	-	300	300
01-0801-5516	Tires & Tubes	-	-	800	800	800
01-0801-5518	Washing & Cleaning	-	-	300	300	300
01-0801-5520	Vehicle & Equipment Parts	43	4	600	600	600
01-0801-5522	Fleet Management	3,500	3,500	3,500	3,500	3,500
01-0801-5626	Other Contracts	3,056	18,454	17,000	18,000	18,000
01-0801-5710	Liability Insurance	15,362	5,899	6,000	6,800	6,800
Total Operations		**32,095**	**46,119**	**48,700**	**43,300**	**43,300**

Fixed Assets

01-0801-6090	Fixed Assets	650	-	-	-	-
Total Fixed Assets		650	-	-	-	-

Total Parks & Recreation Administration		**199,989**	**221,593**	**250,200**	**240,700**	**240,700**

PARKS & RECREATION
Maintenance 802

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 2023-24	FY 2024-25	FY 2025-26
Park Maintenance Foreman	1	1	1
Park Maintenance Technician	1	1	1
Park Assistant	3	3	3
Custodian (Part-Time)	1	1	1
Total Positions	**6**	**6**	**6**

FY 2025-26 BUDGET PRIORITIES

- 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 $181,000 for contractors to mow all parks and other city-owned properties, fertilize various city-owned properties, provide portlets at the Eureka Trail, and other services.

- Downtown beautification expenses include $10,000 for contractors to trim trees and maintain the landscape in the downtown areas.

- Fixed assets expense includes $50,000 to purchase a replacement trailer, replacement bushog, replacement park signage, replacement portable air compressor, replacement paint machine, replacement chalk machine, replacement bases, replacement playground pieces, and new tables for Cook Park.

PARKS & RECREATION

Maintenance 802

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0802-5110	Salaries: Regular	186,673	197,329	212,000	209,000	209,000
01-0802-5112	Salaries: Overtime	14,595	12,821	17,000	17,000	17,000
01-0802-5118	Salaries: Seasonal/Part-Time	28,560	18,169	20,500	20,500	20,500
01-0802-5120	Salaries: Longevity	-	-	-	1,700	1,700
01-0802-5140	FICA	16,734	15,875	18,000	19,000	19,000
01-0802-5142	Group Life & Health Insurance	43,398	45,502	50,000	50,000	50,000
01-0802-5144	Retirement	21,920	23,328	24,000	22,000	22,000
01-0802-5145	Retirement - 401A	9,282	9,669	15,000	15,000	15,000
01-0802-5146	Workers Compensation Insurance	3,434	3,936	4,000	4,500	4,500
01-0802-5150	Employee Education and Training				2,300	2,300
01-0802-5152	Disability Insurance	748	716	800	900	900
01-0802-5156	Deferred Compensation	396	485	2,000	2,000	2,000
Total Personnel Services		**325,740**	**327,830**	**363,300**	**363,900**	**363,900**

Regional Park

PARKS & RECREATION
Maintenance 802

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Operations

01-0802-5234	Membership Dues & Registration Fees	-	-	-	400	400
01-0802-5240	Electric	18,474	18,713	23,000	23,000	23,000
01-0802-5242	Water	12,439	12,512	21,000	21,000	21,000
01-0802-5244	Sewer	6,979	6,356	6,300	6,300	6,300
01-0802-5246	Gasoline & Diesel	547	432	1,000	1,000	1,000
01-0802-5248	Telephone	4,081	4,470	5,000	5,200	5,200
01-0802-5272	R&M Motor Vehicle & Equipment	1,088	2,670	7,000	7,000	7,000
01-0802-5274	R&M Buildings & Grounds	45,298	65,274	47,000	50,000	50,000
01-0802-5276	R&M Radios & Communication Equipment	62	10	500	500	500
01-0802-5280	Travel Expenses	-	-	-	1,800	1,800
01-0802-5290	Machinery & Equipment Rental	2,668	893	2,000	2,000	2,000
01-0802-5320	Agriculture & Horticulture Supplies	15,250	10,867	18,000	19,500	19,500
01-0802-5322	Chemical, Lab & Medical Supplies	3,633	4,395	4,500	8,000	8,000
01-0802-5326	Janitorial Supplies	10,536	11,013	9,200	9,200	9,200
01-0802-5328	Clothing & Uniforms	1,436	1,527	5,400	5,600	5,600
01-0802-5344	Other Operating Supplies	369	170	3,800	3,800	3,800
01-0802-5350	Painting Supplies	2,435	3,493	3,200	4,000	4,000
01-0802-5354	Mechanical Supplies	6,023	626	2,500	2,500	2,500
01-0802-5356	Small Tools	2,434	2,516	3,500	4,000	4,000
01-0802-5412	Crushed Stone & Gravel	-	594	1,000	12,000	12,000
01-0802-5414	Sand & Salt	966	-	20,000	20,000	20,000
01-0802-5416	Lumber	189	41	3,000	3,000	3,000
01-0802-5418	Block & Brick	-	-	100	100	100
01-0802-5420	Concrete	-	1,900	1,000	1,000	1,000
01-0802-5430	Steel	-	-	100	100	100
01-0802-5512	Gasoline & Diesel	13,703	11,175	10,000	10,000	10,000
01-0802-5516	Tires & Tubes	25	1,290	2,500	3,000	3,000
01-0802-5520	Vehicle & Equipment Parts	2,282	2,856	7,500	7,500	7,500
01-0802-5522	Fleet Management	50,000	50,000	50,000	50,000	50,000
01-0802-5612	Exterminating Contract	580	997	1,200	800	800
01-0802-5626	Other Contracts	99,836	136,290	140,000	181,000	181,000
01-0802-5710	Liability Insurance	18,496	15,967	16,000	14,500	14,500
01-0802-6055	Maintenance Projects	-	16,320	17,000	-	-
01-0802-6058	Downtown Beautification	7,997	5,400	18,500	10,000	10,000
Total Operations		**327,826**	**388,767**	**450,800**	**487,800**	**487,800**

Fixed Assets

01-0802-6090	Fixed Assets	1,500	18,653	7,200	50,000	50,000
Total Fixed Assets		**1,500**	**18,653**	**7,200**	**50,000**	**50,000**

Total Parks & Recreation Maintenance		**655,066**	**735,250**	**821,300**	**901,700**	**901,700**

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 2023-24	FY 2024-25	FY 2025-26
Seasonal Lifeguards	10	10	10
Total Positions	**10**	**10**	**10**

FY 2025-26 BUDGET PRIORITIES

- Fixed assets expenses include $6,000 for a replacement slide.

Pool at Ingleside Park

PARKS & RECREATION

Pool 803

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0803-5118	Salaries: Seasonal	25,445	34,004	26,000	31,000	31,000
01-0803-5140	FICA	1,809	2,689	2,200	2,200	2,200
01-0803-5146	Workers Compensation Insurance	973	1,629	1,800	1,800	1,800
Total Personnel Services		**28,227**	**38,322**	**30,000**	**35,000**	**35,000**

Operations

01-0803-5242	Water	2,115	1,953	2,000	2,000	2,000
01-0803-5244	Sewer	541	293	300	300	300
01-0803-5248	Telephone	292	-	300	-	-
01-0803-5278	R&M Other	2,737	8,205	3,000	3,000	3,000
01-0803-5322	Chemical, Lab & Medical Supplies	5,559	10,559	8,000	8,000	8,000
01-0803-5328	Clothing & Uniforms	815	350	1,200	1,200	1,200
01-0803-5344	Other Operating Supplies	1,689	2,219	2,600	1,200	1,200
01-0803-5354	Mechanical Supplies	55	-	-	-	-
01-0803-5612	Exterminating Contract	360	360	300	400	400
01-0803-5626	Other Contracts	869	907	400	1,000	1,000
01-0803-5710	Liability Insurance	2,616	1,863	2,000	3,500	3,500
Total Operations		**17,648**	**26,709**	**20,100**	**20,600**	**20,600**

Fixed Assets

01-0803-6090	Fixed Assets	-	-		6,000	6,000
Total Fixed Assets		**-**	**-**	**-**	**6,000**	**6,000**

Total Parks & Recreation Pool		**45,875**	**65,031**	**50,100**	**61,600**	**61,600**

PARKS & RECREATION
Programming 804

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 2023-24	FY 2024-25	FY 2025-26
Program Coordinator	1	1	1
Assistant Program Coordinator	1	1	1
Seasonal Employees	10	10	10
Total Positions	**12**	**12**	**12**

FY 2025-26 BUDGET PRIORITIES

- Athletic officials' expenses include $18,000 to hire certified umpires and referees for all sports programs.
- Program expenses include $30,000 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 $9,100 for various software maintenance contracts, health inspections, and music license.
- Fixed assets expenses include $3,000 for five pitching screens.

PARKS & RECREATION

Programming 804

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0804-5110	Salaries: Regular	70,511	107,175	109,000	112,000	112,000
01-0804-5112	Salaries: Overtime	8,968	14,156	16,000	16,000	16,000
01-0804-5118	Salaries: Seasonal	32,781	55,912	55,500	55,000	55,000
01-0804-5120	Salaries: Longevity	-	-	-	500	500
01-0804-5140	FICA	7,769	12,605	12,500	14,000	14,000
01-0804-5142	Group Life & Health Insurance	21,689	25,635	25,000	32,000	32,000
01-0804-5144	Retirement	10,503	10,692	11,000	11,000	11,000
01-0804-5145	Retirement - 401A	2,824	2,869	4,000	4,000	4,000
01-0804-5146	Workers Compensation Insurance	1,602	2,725	2,800	2,800	2,800
01-0804-5150	Employee Education & Training	-	-	-	2,200	2,200
01-0804-5152	Disability Insurance	299	419	500	600	600
01-0804-5156	Deferred Compensation	-	-	2,000	2,100	2,100
Total Personnel Services		**156,946**	**232,188**	**238,300**	**252,200**	**252,200**

Operations

01-0804-5234	Membership Dues & Registration Fees				500	500
01-0804-5236	Advertising	4,307	7,152	7,500	7,500	7,500
01-0804-5248	Telephone	1,189	1,199	1,000	1,400	1,400
01-0804-5280	Travel Expenses	-	-	-	3,200	3,200
01-0804-5294	Athletic Officials	10,225	16,708	13,500	18,000	18,000
01-0804-5298	Program Expense	86,243	73,642	30,000	30,000	30,000
01-0804-5330	Concession Supplies	29,359	37,995	27,000	30,000	30,000
01-0804-5332	Recreation Supplies	6,201	6,547	12,000	12,000	12,000
01-0804-5626	Other Contracts	3,758	4,412	15,000	9,100	9,100
01-0804-5710	Liability Insurance	2,565	3,508	3,700	4,600	4,600
01-0804-5965	Athens Area Youth Council	1,097	72	1,500	-	-
01-0804-6040	Fourth of July Expenditures	23,000	46,815	23,000	50,000	50,000
Total Operations		**167,944**	**198,051**	**134,200**	**166,300**	**166,300**

Fixed Assets

01-0804-6090	Fixed Assets	-	-	10,500	3,000	3,000
Total Fixed Assets		**-**	**-**	**10,500**	**3,000**	**3,000**

Total Parks & Recreation Programming		**324,890**	**430,239**	**383,000**	**421,500**	**421,500**
Total Parks & Recreation Department		**1,225,820**	**1,452,112**	**1,504,600**	**1,625,500**	**1,625,500**

POLICE DEPARTMENT

Administration 601

DIVISION PROFILE

The Police Department consists of three divisions: the Administration Division, the Detective 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 2023-24	FY 2024-25	FY 2025-26
Police Chief	1	1	1
Records Clerk	1	1	1
Administrative Assistant	1	1	1
Total Positions	**3**	**3**	**3**

FY 2025-26 BUDGET PRIORITIES

- Fleet management expenses include $5,000 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 $7,300 for municipal court software and interpreters.
- Public relations expenses include $8,000 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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0601-5110	Salaries: Regular	157,587	249,393	191,000	197,000	197,000
01-0601-5120	Salaries: Longevity	-	-	-	2,300	2,300
01-0601-5122	Salaries: Special	800	800	800	1,600	1,600
01-0601-5140	FICA	11,202	18,447	14,000	15,000	15,000
01-0601-5142	Group Life & Health Insurance	31,174	33,505	31,000	33,000	33,000
01-0601-5144	Retirement	19,180	20,412	21,000	20,000	20,000
01-0601-5145	Retirement - 401A	4,832	6,331	6,500	6,700	6,700
01-0601-5146	Workers Compensation Insurance	515	767	1,000	1,500	1,500
01-0601-5150	Employee Education & Training	3,800	450	3,000	3,000	3,000
01-0601-5152	Disability Insurance	562	683	700	800	800
01-0601-5156	Deferred Compensation	1,563	1,795	3,500	3,700	3,700
Total Personnel Services		**231,216**	**332,583**	**272,500**	**284,600**	**284,600**

POLICE DEPARTMENT
Administration 601

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
Operations						
01-0601-5210	Postage & Box Rent	113	49	200	300	300
01-0601-5212	Freight & Delivery Service	-	38	300	300	300
01-0601-5214	Auto License & Titles	5	30	100	-	-
01-0601-5220	Printing	263	1,275	2,000	2,000	2,000
01-0601-5230	Publication of Reports & Legal Notices	-	332	1,000	1,000	1,000
01-0601-5234	Member Dues & Registration Fees	450	400	700	700	700
01-0601-5248	Telephone	735	497	500	600	600
01-0601-5272	R&M Motor Vehicle & Equipment	-	-	500	500	500
01-0601-5280	Travel Expenses	2,853	-	3,500	4,000	4,000
01-0601-5310	Office Supplies	1,276	892	3,200	3,200	3,200
01-0601-5314	Computer Supplies	230	562	1,000	1,300	1,300
01-0601-5328	Clothing & Uniforms	161	-	1,000	1,000	1,000
01-0601-5512	Gasoline & Diesel	1,151	750	2,500	1,900	1,900
01-0601-5516	Tires & Tubes	-	-	1,000	1,000	1,000
01-0601-5518	Washing & Cleaning	-	-	600	600	600
01-0601-5520	Vehicles and Equipment Parts	19	-	1,000	1,000	1,000
01-0601-5522	Fleet Management	5,000	5,000	6,000	5,000	5,000
01-0601-5618	Maintenance Contracts Office Machine & Equip.	1,635	1,780	2,000	2,000	2,000
01-0601-5626	Other Contracts	8,909	14,602	5,000	7,300	7,300
01-0601-5710	Liability Insurance	8,156	37,014	13,000	15,000	15,000
01-0601-5945	Coffee & Related Items	-	-	100	200	200
01-0601-5955	Public Relations	2,415	10,638	8,000	8,000	8,000
01-0601-6020	State Charges - Court	7,061	4,515	10,000	10,000	10,000
01-0601-6035	Police Benefit Fund	-	-	500	500	500
Total Operations		**40,432**	**78,374**	**63,700**	**67,400**	**67,400**
Fixed Assets						
01-0601-6090	Fixed Assets	275	658	1,000	1,000	1,000
Total Fixed Assets		**275**	**658**	**1,000**	**1,000**	**1,000**
Total Police Administration		**271,922**	**411,615**	**337,200**	**353,000**	**353,000**

POLICE DEPARTMENT
Detectives 603

DIVISION PROFILE

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

The Detective 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 2023-24	FY 2024-25	FY 2025-26
Lieutenant	1	1	1
Sergeant	1	1	1
Detective	2	2	2
Drug Task Force	1	1	1
Total Positions	**5**	**5**	**5**

FY 2025-26 BUDGET PRIORITIES

- Fleet management expenses include $35,000 to transfer funds from this Division to the Fleet Management Fund for the future acquisition of replacement vehicles and equipment.
- Other contract expenses include $14,000 for various software maintenance agreements.

POLICE DEPARTMENT

Detectives 603

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0603-5110	Salaries: Regular	242,622	456,973	500,000	320,000	320,000
01-0603-5112	Salaries: Overtime	3,152	14,521	15,000	20,000	20,000
01-0603-5120	Salaries: Longevity	-	-	-	4,700	4,700
01-0603-5122	Salaries: Special	5,850	6,400	6,400	4,000	4,000
01-0603-5140	FICA	18,888	34,604	39,000	32,000	32,000
01-0603-5142	Group Life & Health Insurance	38,872	72,056	62,000	60,000	60,000
01-0603-5144	Retirement	36,533	38,881	48,000	35,000	35,000
01-0603-5145	Retirement - 401A	7,780	16,120	26,000	16,000	16,000
01-0603-5146	Workers Compensation Insurance	4,578	7,668	8,000	7,000	7,000
01-0603-5150	Employee Education & Training	4,220	5,076	6,000	6,000	6,000
01-0603-5152	Disability Insurance	918	1,730	1,800	1,500	1,500
01-0603-5156	Deferred Compensation	2,408	5,870	9,000	3,000	3,000
Total Personnel Services		**365,821**	**659,899**	**721,200**	**509,200**	**509,200**

Operations

01-0603-5214	Auto Licenses & Titles	26	190	200	200	200
01-0603-5234	Member Dues & Registration Fees	-	-	500	500	500
01-0603-5248	Telephone	2,887	2,639	2,800	2,000	2,000
01-0603-5272	R&M Motor Vehicles & Equipment	-	-	1,000	1,000	1,000
01-0603-5280	Travel Expenses	2,215	2,147	2,500	3,500	3,500
01-0603-5328	Clothing & Uniforms	2,727	3,660	5,000	5,000	5,000
01-0603-5342	Professional Supplies	723	954	2,300	3,000	3,000
01-0603-5344	Other Operating Supplies	4,133	3,213	3,700	5,000	5,000
01-0603-5512	Gasoline & Diesel	7,134	8,593	7,000	7,000	7,000
01-0603-5516	Tires & Tubes	1,746	-	1,200	1,500	1,500
01-0603-5518	Washing & Cleaning	75	100	700	700	700
01-0603-5520	Vehicle & Equipment Parts	103	129	1,000	1,000	1,000
01-0603-5522	Fleet Management	24,000	28,000	35,000	35,000	35,000
01-0603-5626	Other Contracts	3,462	6,423	6,400	14,000	14,000
01-0603-5710	Liability Insurance	11,577	16,482	17,000	16,000	16,000
01-0603-5982	Lab Fees	-	-	2,000	2,000	2,000
Total Operations		**60,808**	**72,530**	**88,300**	**97,400**	**97,400**

Fixed Assets

01-0603-6090	Fixed Assets	196	98,431	7,000	-	-
Total Fixed Assets		**196**	**98,431**	**7,000**	**-**	**-**

Total Police Detectives		**426,825**	**830,860**	**816,500**	**606,600**	**606,600**

POLICE DEPARTMENT
Patrol 602

DIVISION PROFILE

The Police Department consists of three divisions: the Administration Division, the Detective 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 2023-24	FY 2024-25	FY 2025-26
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
Total Positions	**34**	**34**	**34**

FY 2025-26 BUDGET PRIORITIES

- Electric and gas expenses include $1,700 for utilities for the storage facility at Public Works.
- Telephone expenses include $27,000 for in-vehicle Internet service and cell phones.
- Other operating supplies expenses include $20,000 for replacement vests.
- 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 $197,000 for various maintenance agreements covering in-vehicle cameras and body cameras 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 $80,000 for replacement equipment for the five replacement police vehicles and $24,000 for new in-vehicle printers.

POLICE DEPARTMENT

Patrol 602

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0602-5110	Salaries: Regular	1,019,775	1,250,632	1,560,000	1,790,000	1,790,000
01-0602-5112	Salaries: Overtime	65,699	83,270	75,000	85,000	85,000
01-0602-5116	Salaries: Part-Time	9,370	5,340	15,000	25,000	25,000
01-0602-5120	Salaries: Longevity	-	-	-	10,000	10,000
01-0602-5122	Salaries: Special	12,000	11,200	20,800	24,000	24,000
01-0602-5140	FICA	80,647	97,768	125,000	145,000	145,000
01-0602-5142	Group Life & Health Insurance	201,258	207,315	245,000	338,000	338,000
01-0602-5144	Retirement	141,690	145,928	150,000	155,000	155,000
01-0602-5145	Retirement- 401A	29,927	45,212	95,000	85,000	85,000
01-0602-5146	Workers Compensation Insurance	27,995	46,271	50,000	63,000	63,000
01-0602-5150	Employee Education & Training	17,844	15,379	30,000	30,000	30,000
01-0602-5152	Disability Insurance	3,888	4,434	6,000	7,600	7,600
01-0602-5156	Deferred Compensation	9,596	7,285	25,000	14,000	14,000
Total Personnel Services		**1,619,689**	**1,920,034**	**2,396,800**	**2,771,600**	**2,771,600**

POLICE DEPARTMENT

Patrol 602

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Operations

01-0602-5214	Auto Licenses & Titles	79	-	200	100	100
01-0602-5232	Subscriptions	-	-	800	800	800
01-0602-5234	Member Dues & Registration Fees	950	1,300	800	800	800
01-0602-5240	Electric	825	855	800	1,500	1,500
01-0602-5246	Gas	120	115	200	200	200
01-0602-5248	Telephone	11,521	21,800	24,000	27,000	27,000
01-0602-5272	R&M Motor Vehicle & Equipment	3,146	7,837	8,000	10,000	10,000
01-0602-5276	R&M Radios & Communication Equipment	1,963	806	2,500	3,000	3,000
01-0602-5280	Travel Expenses	11,511	9,064	12,000	12,000	12,000
01-0602-5328	Clothing & Uniforms	25,277	20,664	20,000	25,000	25,000
01-0602-5334	Fire Arm Supplies	7,597	8,827	12,000	14,000	14,000
01-0602-5336	Safety Supplies	1,212	1,701	4,000	4,000	4,000
01-0602-5342	Professional Supplies	2,007	5,032	12,000	12,000	12,000
01-0602-5344	Other Operating Supplies	22,197	17,054	18,000	20,000	20,000
01-0602-5512	Gasoline & Diesel	66,853	66,755	68,000	68,000	68,000
01-0602-5516	Tires & Tubes	8,556	10,799	12,800	12,800	12,800
01-0602-5518	Washing & Cleaning	1,225	430	2,900	3,500	3,500
01-0602-5520	Vehicle & Equipment Parts	11,865	8,829	12,000	12,000	12,000
01-0602-5522	Fleet Management	150,000	160,000	205,000	205,000	205,000
01-0602-5610	Communications Equipment Contract	-	-	8,000	-	-
01-0602-5618	Maint. Contracts for Office Machines & Equip.	-	-	2,000	2,000	2,000
01-0602-5626	Other Contracts	115,421	108,845	120,000	197,000	197,000
01-0602-5710	Liability Insurance	49,621	69,673	70,000	112,000	112,000
01-0602-6080	DAG Expenses	-	-	6,000	6,000	6,000
Total Operations		**491,946**	**520,386**	**622,000**	**748,700**	**748,700**

Fixed Assets

01-0602-6090	Fixed Assets	22,009	199,875	100,000	104,000	104,000
Total Fixed Assets		**22,009**	**199,875**	**100,000**	**104,000**	**104,000**

Total Police Patrol		**2,133,644**	**2,640,295**	**3,118,800**	**3,624,300**	**3,624,300**

Total Police Department		**2,832,391**	**3,882,769**	**4,272,500**	**4,583,900**	**4,583,900**

PUBLIC WORKS
Administration 901

DIVISION PROFILE

The Public Works Department consists of eight divisions: the Administration Division, Traffic Control Division, Street Maintenance Division, Street Construction Division, Street Cleaning Division, Fleet Maintenance Division, Animal Shelter 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 2023-24	FY 2024-25	FY 2025-26
Public Works Director	1	1	1
Project Manager	1	1	1
Administrative Assistant	1	1	1
Total Positions	**3**	**3**	**3**

FY 2025-26 BUDGET PRIORITIES

- 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 $23,400 for numerous maintenance agreements covering janitorial, timekeeping, HVAC, radios, fire alarm, among other service agreements.

- Fixed assets expenses include $15,000 for ten new mobile radios and three new I-pads for field work.

New Public Works Facility

PUBLIC WORKS
Administration 901

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0901-5110	Salaries: Regular	219,315	239,063	245,000	251,000	251,000
01-0901-5120	Salaries: Longevity	-	-	-	4,700	4,700
01-0901-5140	FICA	15,658	17,742	19,000	19,000	19,000
01-0901-5142	Group Life & Health Insurance	27,701	28,952	25,000	32,000	32,000
01-0901-5144	Retirement	21,131	22,357	23,000	22,000	22,000
01-0901-5145	Retirement - 401A	11,781	12,939	13,500	13,500	13,500
01-0901-5146	Workers Compensation Insurance	572	959	1,000	1,000	1,000
01-0901-5150	Employee Education & Training	185	3,122	2,800	2,800	2,800
01-0901-5152	Disability Insurance	842	921	1,000	1,000	1,000
01-0901-5156	Deferred Compensation	4,332	4,643	4,900	4,900	4,900
Total Personnel Services		**301,517**	**330,698**	**335,200**	**351,900**	**351,900**

PUBLIC WORKS
Administration 901

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Operations

01-0901-5212	Freight & Delivery Service	24	-	100	100	100
01-0901-5220	Printing	30	53	300	300	300
01-0901-5230	Publication of Reports & Legal Notices	-	94	800	800	800
01-0901-5234	Member Dues & Registration Fees	3,604	1,654	1,900	2,500	2,500
01-0901-5240	Electric	2,709	3,491	4,000	4,000	4,000
01-0901-5242	Water	1,766	1,480	3,000	3,000	3,000
01-0901-5244	Sewer	-	-	4,400	4,400	4,400
01-0901-5246	Gas	1,379	1,323	1,000	1,300	1,300
01-0901-5248	Telephone	4,872	5,319	5,500	4,500	4,500
01-0901-5272	R&M Motor Vehicle & Equipment	-	4	100	100	100
01-0901-5278	R&M Other	-	101	100	100	100
01-0901-5280	Travel Expenses	2,439	1,170	2,000	2,000	2,000
01-0901-5284	Employee Auto Allowance	3,600	3,600	3,600	3,600	3,600
01-0901-5310	Office Supplies	4,488	1,474	3,000	3,000	3,000
01-0901-5328	Clothing & Uniforms	-	-	1,000	1,000	1,000
01-0901-5344	Other Operating Supplies	769	836	500	500	500
01-0901-5512	Gasoline & Diesel	967	1,001	1,500	1,500	1,500
01-0901-5516	Tires & Tubes	-	945	300	300	300
01-0901-5518	Washing & Cleaning	185	-	100	100	100
01-0901-5520	Vehicle & Equipment Parts	18	754	200	200	200
01-0901-5522	Fleet Management	5,500	5,500	5,500	5,500	5,500
01-0901-5618	Maintenance Contracts Office Machine & Equip	1,186	979	1,400	1,400	1,400
01-0901-5626	Other Contracts	13,634	15,819	19,100	23,400	23,400
01-0901-5710	Liability Insurance	7,720	10,916	11,000	12,000	12,000
01-0901-5945	Coffee & Related Items	517	1,825	1,500	1,500	1,500
Total Operations		**55,407**	**58,338**	**71,900**	**77,100**	**77,100**

Fixed Assets

01-0901-6090	Fixed Assets	5,716	19,036	-	15,000	15,000
Total Fixed Assets		**5,716**	**19,036**	**-**	**15,000**	**15,000**

Total Public Works Administration	**362,640**	**408,071**	**407,100**	**444,000**	**444,000**

PUBLIC WORKS
Animal Shelter 908

DIVISION PROFILE

The Public Works Department consists of eight divisions: the Administration Division, Traffic Control Division, Street Maintenance Division, Street Construction Division, Street Cleaning Division, Fleet Maintenance Division, Animal Shelter 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. This division also works closely and share resources with the McMinn Regional Humane Society.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Shelter Manager	1	1	1
Animal Shelter Technician	2	2	2
Total Positions	**3**	**3**	**3**

FY 2025-26 BUDGET PRIORITIES

- Other operating supplies expenses include $12,000 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 $15,000 for various maintenance agreements covering janitorial services, laundry chemicals, departmental software, fire alarm system, and HVAC services.

- Fixed asset expenses include $3,500 for a floor cleaning machine.

New Animal Shelter & Adoption Center

PUBLIC WORKS
Animal Shelter 908

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0908-5110	Salaries: Regular	72,477	100,493	123,000	125,000	125,000
01-0908-5112	Salaries: Overtime	3,172	2,744	2,000	2,000	2,000
01-0908-5116	Salaries: Part-time	8,381	7,813	-	-	-
01-0908-5140	FICA	6,179	8,329	9,600	11,000	11,000
01-0908-5142	Group Life & Health Insurance	15,827	18,014	27,000	30,000	30,000
01-0908-5144	Retirement	6,850	7,290	8,000	10,000	10,000
01-0908-5145	Retirement - 401A	1,595	3,052	8,500	8,600	8,600
01-0908-5146	Workers Compensation Insurance	1,488	2,684	3,500	3,700	3,700
01-0908-5150	Employee Education & Training	322	762	2,000	2,000	2,000
01-0908-5152	Disability Insurance	251	324	700	600	600
01-0908-5156	Deferred Compensation	-	-	1,500	1,500	1,500
Total Personnel Services		**116,542**	**151,505**	**185,800**	**194,400**	**194,400**

PUBLIC WORKS
Animal Shelter 908

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Operations

01-0908-5220	Printing	-	-	200	200	200
01-0908-5240	Electric	12,900	12,694	10,000	20,000	20,000
01-0908-5242	Water	731	862	4,000	3,000	3,000
01-0908-5244	Sewer	434	362	4,000	6,000	6,000
01-0908-5246	Gas	1,220	2,554	3,000	3,000	3,000
01-0908-5248	Telephone	3,892	2,996	3,000	3,000	3,000
01-0908-5272	R&M Motor Vehicle & Equipment	-	34	100	100	100
01-0908-5274	R&M Buildings & Grounds	3,021	4,616	4,000	4,000	4,000
01-0908-5280	Travel Expenses	494	177	1,500	1,500	1,500
01-0908-5326	Janitorial Supplies	1,606	3,728	3,000	9,000	9,000
01-0908-5328	Clothing & Uniforms	843	696	1,800	2,200	2,200
01-0908-5344	Other Operating Supplies	9,562	10,261	8,000	12,000	12,000
01-0908-5345	Vet Supplies - Animal Control	13,741	16,892	16,000	20,000	20,000
01-0908-5350	Painting Supplies	-	-	500	500	500
01-0908-5356	Small Tools	55	159	400	400	400
01-0908-5434	Other Building Materials	-	-	500	500	500
01-0908-5512	Gasoline & Diesel	411	432	1,000	1,000	1,000
01-0908-5516	Tires & Tubes	-	-	600	600	600
01-0908-5520	Vehicle & Equipment Parts	17	-	500	500	500
01-0908-5522	Fleet Management	4,400	4,400	4,400	4,400	4,400
01-0908-5612	Exterminating Contract	1,057	1,260	1,500	1,500	1,500
01-0908-5626	Other Contracts	11,448	4,881	7,000	15,000	15,000
01-0908-5710	Liability Insurance	693	819	3,000	3,000	3,000
Total Operations		**66,525**	**67,823**	**78,000**	**111,400**	**111,400**

Fixed Assets

01-0908-6090	Fixed Assets	360	360	-	3,500	3,500
Total Fixed Assets		**360**	**360**	**-**	**3,500**	**3,500**

Total Public Works Animal Shelter		**183,427**	**219,688**	**263,800**	**309,300**	**309,300**

PUBLIC WORKS
Fleet Maintenance 906

DIVISION PROFILE

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

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 2023-24	FY 2024-25	FY 2025-26
Foreman	1	1	1
Senior Mechanic	2	2	2
Total Positions	**3**	**3**	**3**

FY 2025-26 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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0906-5110	Salaries: Regular	154,526	177,850	180,000	185,000	185,000
01-0906-5112	Salaries: Overtime	1,441	2,297	3,000	3,000	3,000
01-0906-5120	Salaries: Longevity	-	-	-	1,500	1,500
01-0906-5140	FICA	10,856	12,810	14,000	14,300	14,300
01-0906-5142	Group Life & Health Insurance	30,868	33,366	31,000	49,000	49,000
01-0906-5144	Retirement	15,526	16,524	17,000	17,000	17,000
01-0906-5145	Retirement - 401A	6,656	6,682	12,000	12,800	12,800
01-0906-5146	Workers Compensation Insurance	3,980	4,122	5,000	5,600	5,600
01-0906-5150	Employee Education & Training	1,448	3,315	5,000	5,000	5,000
01-0906-5152	Disability Insurance	555	679	700	800	800
01-0906-5156	Deferred Compensation	-	-	3,600	3,600	3,600
Total Personnel Services		**225,856**	**257,645**	**271,300**	**297,600**	**297,600**

PUBLIC WORKS

Fleet Maintenance 906

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
Operations						
01-0906-5214	Auto Licenses & Titles	-	21	-	-	-
01-0906-5220	Printing	-	-	200	200	200
01-0906-5240	Electric	7,204	7,540	10,000	10,000	10,000
01-0906-5242	Water	3,533	2,637	4,500	4,500	4,500
01-0906-5244	Sewer	-	-	6,000	6,000	6,000
01-0906-5246	Gas	4,902	4,253	6,000	4,000	4,000
01-0906-5248	Telephone	844	776	800	800	800
01-0906-5272	R&M Motor Vehicles & Equipment	849	2,609	1,500	1,500	1,500
01-0906-5274	R&M Buildings & Grounds	10,688	7,282	7,000	7,000	7,000
01-0906-5278	R&M Other	53	-	200	200	200
01-0906-5280	Travel Expenses	-	2,679	1,000	2,000	2,000
01-0906-5322	Chemical, Lab & Medical Supplies	631	-	100	100	100
01-0906-5326	Janitorial Supplies	5,097	4,448	3,000	4,000	4,000
01-0906-5328	Clothing & Uniforms	1,139	1,245	2,400	2,400	2,400
01-0906-5336	Safety Supplies	539	911	400	1,000	1,000
01-0906-5344	Other Operating Supplies	1,486	737	1,000	2,000	2,000
01-0906-5352	Welding Supplies	679	532	1,000	2,000	2,000
01-0906-5356	Small Tools	5,190	5,571	5,500	5,500	5,500
01-0906-5362	Other Repair & Maintenance Supplies	4,051	6,536	10,000	10,000	10,000
01-0906-5430	Steel	198	145	1,000	1,000	1,000
01-0906-5512	Gasoline & Diesel	3,276	3,083	3,500	3,500	3,500
01-0906-5514	Fluids & Lubricants	21,860	25,288	20,000	20,000	20,000
01-0906-5516	Tires & Tubes	861	105	1,000	1,000	1,000
01-0906-5520	Vehicle & Equipment Parts	2,236	1,661	3,000	3,000	3,000
01-0906-5522	Fleet Management	7,000	7,000	8,000	8,000	8,000
01-0906-5612	Exterminating Contract	1,338	406	300	600	600
01-0906-5626	Other Contracts	1,467	198	6,000	7,000	7,000
01-0906-5710	Liability Insurance	1,849	4,447	4,500	2,300	2,300
Total Operations		**86,970**	**90,110**	**107,900**	**109,600**	**109,600**
Fixed Assets						
01-0906-6090	Fixed Assets	12,110	14,738	14,000	-	-
Total Fixed Assets		**12,110**	**14,738**	**14,000**	**-**	**-**
Total Public Works Fleet Maintenance		**324,936**	**362,493**	**393,200**	**407,200**	**407,200**

PUBLIC WORKS

Street Cleaning 905

DIVISION PROFILE

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

The Street Cleaning Division is responsible for 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 2023-24	FY 2024-25	FY 2025-26
Foreman	1	1	1
Heavy Equipment Operator	3	3	3
Light Equipment Operator	4	4	4
Mower Operator	1	1	1
Total Positions	**9**	**9**	**9**

FY 2025-26 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.
- Fixed assets expenses include $2,100 for three radio headsets.

PUBLIC WORKS

Street Cleaning 905

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
Personnel Services						
01-0905-5110	Salaries: Regular	353,232	398,589	433,000	425,000	425,000
01-0905-5112	Salaries: Overtime	7,029	8,932	9,000	9,000	9,000
01-0905-5120	Salaries: Longevity	-	-	-	10,600	10,600
01-0905-5140	FICA	25,786	29,699	33,000	33,000	33,000
01-0905-5142	Group Life & Health Insurance	92,609	92,329	91,000	113,000	113,000
01-0905-5144	Retirement	40,186	42,769	44,000	40,000	40,000
01-0905-5145	Retirement - 401A	10,850	9,937	14,000	14,000	14,000
01-0905-5146	Workers Compensation Insurance	5,151	12,460	14,000	14,000	14,000
01-0905-5150	Employee Education & Training	-	-	-	2,000	2,000
01-0905-5152	Disability Insurance	1,358	1,520	1,700	1,700	1,700
01-0905-5156	Deferred Compensation	4,269	4,100	7,800	8,300	8,300
Total Personnel Services		**540,470**	**600,335**	**647,500**	**670,600**	**670,600**
Operations						
01-0905-5214	Auto Licenses & Titles	-	64	-	-	-
01-0905-5248	Telephone	30	420	400	500	500
01-0905-5252	Street Washing	583	751	1,500	1,500	1,500
01-0905-5272	R&M Motor Vehicles & Equipment	1,034	9,614	8,000	8,000	8,000
01-0905-5278	R&M Other	-	-	300	300	300
01-0905-5320	Agriculture & Horticulture Supplies	2,461	143	5,000	5,000	5,000
01-0905-5328	Clothing & Uniforms	3,880	3,251	4,600	5,600	5,600
01-0905-5344	Other Operating Supplies	569	708	2,000	2,000	2,000
01-0905-5356	Small Tools	629	320	2,100	1,500	1,500
01-0905-5362	Other Repair & Maintenance Supplies	200	65	10,000	2,000	2,000
01-0905-5414	Sand & Salt	2,504	14,548	10,000	10,000	10,000
01-0905-5430	Steel	-	-	400	400	400
01-0905-5512	Gasoline & Diesel	70,020	51,852	50,000	50,000	50,000
01-0905-5516	Tires & Tubes	12,284	8,490	17,000	17,000	17,000
01-0905-5520	Vehicle & Equipment Parts	54,790	43,578	46,000	46,000	46,000
01-0905-5522	Fleet Management	200,000	200,000	200,000	200,000	200,000
01-0905-5626	Other Contracts	37,734	33,340	65,000	45,000	45,000
01-0905-5710	Liability Insurance	4,866	6,202	6,500	9,500	9,500
Total Operations		**391,584**	**373,346**	**428,800**	**404,300**	**404,300**
Fixed Assets						
01-0905-6090	Fixed Assets	800	-	-	2,100	2,100
Total Fixed Assets		**800**	**-**	**-**	**2,100**	**2,100**
Total Public Works Street Cleaning		**932,854**	**973,681**	**1,076,300**	**1,077,000**	**1,077,000**

PUBLIC WORKS

Street Construction 904

DIVISION PROFILE

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

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 2023-24	FY 2024-25	FY 2025-26
Foreman	1	1	1
Light Equipment Operator	4	4	4
Total Positions	**5**	**5**	**5**

FY 2025-26 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.

PUBLIC WORKS
Street Construction 904

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
01-0904-5110	Salaries: Regular	178,402	221,532	238,000	230,000	230,000
01-0904-5112	Salaries: Overtime	1,994	6,227	3,000	4,500	4,500
01-0904-5120	Salaries: Longevity	-	-	-	2,100	2,100
01-0904-5140	FICA	12,721	16,503	18,000	18,000	18,000
01-0904-5142	Group Life & Health Insurance	42,369	56,427	55,000	60,000	60,000
01-0904-5144	Retirement	21,920	23,328	24,000	21,000	21,000
01-0904-5145	Retirement - 401A	6,973	11,546	16,000	16,000	16,000
01-0904-5146	Workers Compensation Insurance	5,151	8,626	11,000	12,000	12,000
01-0904-5150	Employee Education & Training	-	-	-	3,000	3,000
01-0904-5152	Disability Insurance	600	861	900	900	900
01-0904-5156	Deferred Compensation	841	1,535	4,000	4,400	4,400
Total Personnel Services		**270,971**	**346,585**	**369,900**	**371,900**	**371,900**

PUBLIC WORKS

Street Construction 904

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Operations

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
01-0904-5214	Auto License & Titles	-	-	100	100	100
01-0904-5234	Member Dues & Registration Fees	-	-	1,000	1,000	1,000
01-0904-5248	Telephone	15	-	100	200	200
01-0904-5264	Engineering & Landscaping	320	36,780	25,000	2,500	2,500
01-0904-5272	R&M Motor Vehicle & Equipment	949	1,085	7,500	7,500	7,500
01-0904-5278	R&M Other	-	-	100	100	100
01-0904-5290	Machinery & Equipment Rental	3,125	1,200	10,000	10,000	10,000
01-0904-5328	Clothing & Uniforms	2,275	2,353	4,000	4,000	4,000
01-0904-5344	Other Operating Supplies	1,174	1,072	800	800	800
01-0904-5350	Painting Supplies	70	-	100	100	100
01-0904-5356	Small Tools	953	1,305	800	2,000	2,000
01-0904-5362	Other Repair & Maintenance Supplies	59	388	300	300	300
01-0904-5412	Crushed Stone & Gravel	15,075	7,280	30,000	30,000	30,000
01-0904-5414	Sand & Salt	-	33	1,000	1,000	1,000
01-0904-5416	Lumber	460	1,697	1,000	1,000	1,000
01-0904-5418	Block & Brick	285	-	400	400	400
01-0904-5420	Concrete	8,309	3,523	11,500	12,300	12,300
01-0904-5424	Culvert (RCP))	7,349	4,995	10,000	10,000	10,000
01-0904-5426	Culvert (Plastic)	-	-	200	-	-
01-0904-5428	Catch Racks	684	5,022	1,500	1,500	1,500
01-0904-5430	Steel	285	654	500	2,500	2,500
01-0904-5434	Other Building Materials	-	100	1,000	1,000	1,000
01-0904-5436	Guardrail	-	-	10,000	10,000	10,000
01-0904-5512	Gasoline & Diesel	12,109	11,570	20,000	20,000	20,000
01-0904-5516	Tires & Tubes	3,539	1,635	4,600	4,600	4,600
01-0904-5520	Vehicle & Equipment Parts	8,775	6,990	10,000	10,000	10,000
01-0904-5522	Fleet Management	90,000	90,000	90,000	90,000	90,000
01-0904-5626	Other Contracts	361	827	-	200	200
01-0904-5710	Liability Insurance	2,500	3,180	4,000	4,000	4,000
01-0904-6030	Sidewalk Maintenance	33,241	7,783	75,000	75,000	75,000
Total Operations		**191,912**	**189,472**	**320,500**	**302,100**	**302,100**

Fixed Assets

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
01-0904-6090	Fixed Assets	14,117	-	18,500	-	-
Total Fixed Assets		**14,117**	**-**	**18,500**	**-**	**-**

Total Public Works Street Construction	**477,000**	**536,057**	**708,900**	**674,000**	**674,000**

PUBLIC WORKS

Street Maintenance 903

DIVISION PROFILE

The Public Works Department consists of eight divisions: the Administration Division, Traffic Control Division, Street Maintenance Division, Street Construction Division, Street Cleaning Division, Fleet Maintenance Division, Animal Shelter 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 2023-24	FY 2024-25	FY 2025-26
Street Superintendent	1	1	1
Foreman	1	1	1
Light Equipment Operator	3	3	3
Total Positions	**5**	**5**	**5**

FY 2025-26 BUDGET PRIORITIES

- Storm water supplies expenses include $30,000 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 not be spent this fiscal year but will be saved and accumulated for future road resurfacing.

PUBLIC WORKS

Street Maintenance 903

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0903-5110	Salaries: Regular	203,285	241,561	255,000	244,000	244,000
01-0903-5112	Salaries: Overtime	663	4,605	3,000	5,000	5,000
01-0903-5120	Salaries: Longevity	-	-	-	5,300	5,300
01-0903-5140	FICA	15,193	18,585	19,500	18,600	18,600
01-0903-5142	Group Life & Health Insurance	39,564	41,873	44,000	70,000	70,000
01-0903-5144	Retirement	22,833	24,301	25,000	23,000	23,000
01-0903-5145	Retirement - 401A	7,981	8,254	12,000	12,000	12,000
01-0903-5146	Workers Compensation Insurance	5,452	7,327	7,500	9,000	9,000
01-0903-5150	Employee Education & Training	-	-	-	4,000	4,000
01-0903-5152	Disability Insurance	748	842	1,000	1,000	1,000
01-0903-5156	Deferred Compensation	3,071	3,156	4,000	4,500	4,500
Total Personnel Services		**298,790**	**350,504**	**371,000**	**396,400**	**396,400**

Operations

01-0903-5214	Auto Licenses & Titles	-	-	100	100	100
01-0903-5234	Members Dues & Registration Fees	150	-	1,500	1,500	1,500
01-0903-5248	Telephone	422	800	700	900	900
01-0903-5272	R&M Motor Vehicle & Equipment	576	456	4,000	2,000	2,000
01-0903-5280	Travel Expenses	-	-	500	500	500
01-0903-5328	Clothing & Uniforms	2,002	2,149	2,500	3,100	3,100
01-0903-5344	Other Operating Supplies	2,432	2,188	2,500	2,500	2,500
01-0903-5356	Small Tools	315	614	1,000	2,500	2,500
01-0903-5366	Storm Water Supplies	10,566	15,865	30,000	30,000	30,000
01-0903-5410	Asphalt	26,207	35,760	75,000	90,000	90,000
01-0903-5430	Steel	100	-	-	-	-
01-0903-5512	Gasoline & Diesel	13,142	11,653	17,000	17,000	17,000
01-0903-5516	Tires & Tubes	982	735	2,500	3,000	3,000
01-0903-5520	Vehicle & Equipment Parts	4,505	4,164	8,000	5,000	5,000
01-0903-5522	Fleet Management	50,000	50,000	50,000	50,000	50,000
01-0903-5624	Strip Paving	-	1,485,076	500,000	500,000	500,000
01-0903-5626	Other Contracts	280	542	100	100	100
01-0903-5710	Liability Insurance	1,036	1,690	2,000	2,000	2,000
Total Operations		**112,716**	**1,611,692**	**697,400**	**710,200**	**710,200**

Fixed Assets

01-0903-6090	Fixed Assets	3,525	-	10,000	-	-
Total Fixed Assets		**3,525**	**-**	**10,000**	**-**	**-**

Total Public Works Street Maintenance		**415,031**	**1,962,196**	**1,078,400**	**1,106,600**	**1,106,600**

PUBLIC WORKS
Traffic Control 902

DIVISION PROFILE

The Public Works Department consists of eight divisions: the Administration Division, Traffic Control Division, Street Maintenance Division, Street Construction Division, Street Cleaning Division, Fleet Maintenance Division, Animal Shelter 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 2023-24	FY 2024-25	FY 2025-26
Traffic Control Worker	2	2	2
Total Positions	**2**	**2**	**2**

FY 2025-26 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 $102,000 for maintenance contracts for high mast light pole maintenance at the two I-75 interchanges, traffic signal maintenance of 39 signal locations, and plastic line marking materials.

- Fixed assets expenses include $33,000 for two replacement traffic signal controllers and a replacement trailer mounted sign board.

PUBLIC WORKS

Traffic Control 902

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

01-0902-5110	Salaries: Regular	45,600	76,971	88,000	90,000	90,000
01-0902-5112	Salaries: Overtime	632	2,874	1,200	3,000	3,000
01-0902-5120	Salaries: Longevity	-	-	-	1,000	1,000
01-0902-5140	FICA	3,257	5,428	6,400	6,600	6,600
01-0902-5142	Group Life & Health Insurance	12,610	20,669	25,000	32,000	32,000
01-0902-5144	Retirement	6,941	7,387	8,000	7,500	7,500
01-0902-5145	Retirement - 401A	-	3,044	5,000	5,000	5,000
01-0902-5146	Workers Compensation Insurance	1,603	2,981	2,800	2,500	2,500
01-0902-5150	Employee Education & Training	100	595	2,000	3,000	3,000
01-0902-5152	Disability Insurance	158	277	400	400	400
01-0902-5156	Deferred Compensation	-	-	1,500	1,600	1,600
Total Personnel Services		**70,901**	**120,226**	**140,300**	**152,600**	**152,600**

Operations

01-0902-5272	R&M Motor Vehicles & Equipment	355	18	200	200	200
01-0902-5278	R&M Other	17	-	5,000	5,000	5,000
01-0902-5328	Clothing & Uniforms	433	880	2,000	2,000	2,000
01-0902-5350	Painting Supplies	-	798	15,000	5,000	5,000
01-0902-5356	Small Tools	533	140	300	300	300
01-0902-5358	Traffic Signs & Signal Supplies	8,084	10,727	19,000	19,000	19,000
01-0902-5362	Other Repair & Maintenance Supplies	-	517	5,000	1,000	1,000
01-0902-5434	Other Building Materials	225	-	200	200	200
01-0902-5512	Gasoline & Diesel	2,604	3,421	4,000	4,000	4,000
01-0902-5516	Tires & Tubes	571	-	1,000	1,000	1,000
01-0902-5520	Vehicle & Equipment Parts	674	1,375	3,500	2,500	2,500
01-0902-5522	Fleet Management	15,000	15,000	15,000	30,000	30,000
01-0902-5626	Other Contracts	48,718	48,639	90,000	102,000	102,000
01-0902-5710	Liability Insurance	8,248	10,057	11,000	15,000	15,000
Total Operations		**85,462**	**91,572**	**171,200**	**187,200**	**187,200**

Fixed Assets

01-0902-6090	Fixed Assets	19,111	9,348	62,000	33,000	33,000
Total Fixed Assets		**19,111**	**9,348**	**62,000**	**33,000**	**33,000**
Total Public Works Traffic Control		**175,474**	**221,146**	**373,500**	**372,800**	**372,800**
Total Public Works Department		**2,871,362**	**4,683,332**	**4,301,200**	**4,390,900**	**4,390,900**

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 2025-26 BUDGET PRIORITIES

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

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
01-0106-5870	Athens City Board of Education	2,421,000	2,491,000	2,421,000	2,421,000	2,421,000
01-0107-5250	AUB Street Lighting	525,979	511,798	530,000	530,000	530,000
01-1004-5626	McMinn County Emergency Communications	312,461	327,748	364,300	378,000	378,000
Total Other Agencies		**3,259,440**	**3,330,546**	**3,315,300**	**3,329,000**	**3,329,000**

OUTSIDE AGENCIES

OUTSIDE AGENCY PROFILES

The city funds numerous outside 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 programing 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 increase housing opportunities.

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

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.

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 2025-26 BUDGET PRIORITIES

- The Sister City Program expenses increased to enhance the city's involvement in this global exchange program by sending city officials to Isahaya.

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
01-0105-5873	American Legion Flags	2,000	2,000	2,000	2,000	2,000
01-0105-5850	Athens Area Council for the Arts	12,000	12,000	12,000	12,000	12,000
01-0105-5875	E. G. Fisher Library	159,600	166,900	172,100	177,500	177,500
01-0105-5876	E. G. Fisher Library Capital Fund	3,600	-	3,600	19,400	19,400
01-0105-5894	LITE House	-	-	15,000	15,000	15,000
01-0105-5890	Main Street Athens	40,000	50,000	35,000	35,000	35,000
01-0105-5815	McMinn County Economic Dev. Authority	35,000	35,000	35,000	35,000	35,000
01-0105-	McMinn County Education Foundation	-	-	-	6,700	6,700
01-0105-	McMinn County Historical Society	-	-	-	6,000	6,000
01-0105-5820	McMinn County Juvenile Services	66,000	66,000	66,000	66,000	66,000
01-0105-5865	McMinn County Living Heritage Museum	6,000	6,000	6,000	6,000	6,000
01-0105-5845	McMinn Rescue Squad	5,500	5,500	5,500	5,500	5,500
01-0105-5830	McMinn Senior Activity Center	47,000	22,000	22,000	22,000	22,000
01-0105-5855	Sister City Program	10,000	10,000	10,000	20,000	20,000
01-0105-5825	Tri-County Center for Independent Living	10,000	10,000	10,000	10,000	10,000
Total Outside Agencies		**396,700**	**385,400**	**394,200**	**438,100**	**438,100**

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

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 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2025-26 BUDGET PRIORITIES

- Fixed assets expenses include $18,000 to purchase a 360 degree crime scene scanner and other equipment.

DRUG FUND

REVENUES

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Fines, Forfeitures, & Penalties

13-0000-4820	Drug Control	30,831	36,440	20,000	30,000	30,000
Total Fines, Forfeitures, & Penalties		**30,831**	**36,440**	**20,000**	**30,000**	**30,000**

Other Revenues

13-0000-4910	Interest Income	1,829	5,605	-	5,000	5,000
Total Other Revenues		**1,829**	**5,605**	**-**	**5,000**	**5,000**

Total Drug Fund Revenues		**32,660**	**42,045**	**20,000**	**35,000**	**35,000**

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

13-0601-5150	Employee Education & Training	7,000	-	7,000	7,000	7,000
Total Personnel Services		**7,000**	**-**	**7,000**	**7,000**	**7,000**

Operations

13-0601-5342	Professional Supplies	3,739	1,589	-	3,000	3,000
13-0601-5980	Drug Awareness	-	-	2,000	2,000	2,000
13-0601-6040	Drug Investigation Activities	1,000	-	5,000	5,000	5,000
Total Operations		**4,739**	**1,589**	**7,000**	**10,000**	**10,000**

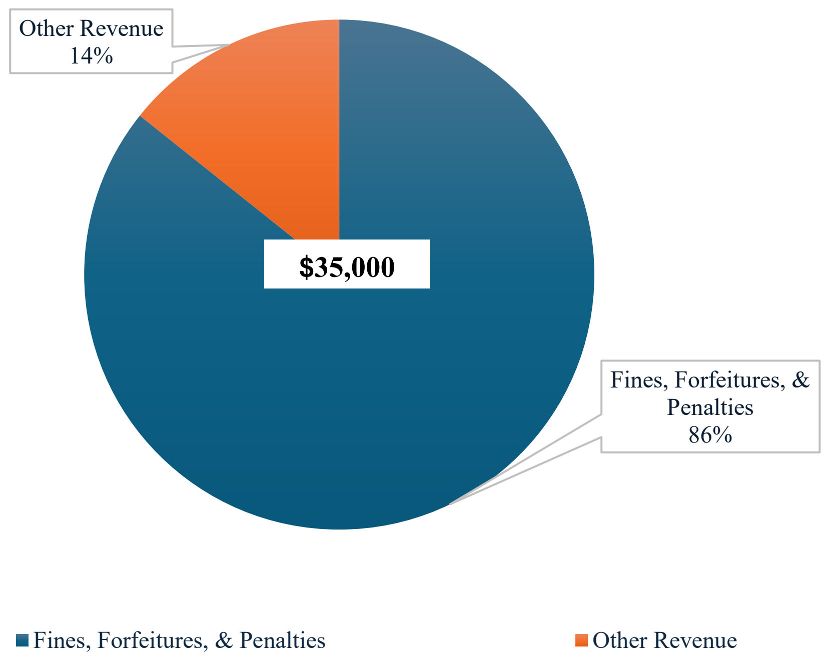
Fixed Assets

13-0601-6090	Fixed Assets	-	-	20,000	18,000	18,000
Total Fixed Assets		**-**	**-**	**20,000**	**18,000**	**18,000**

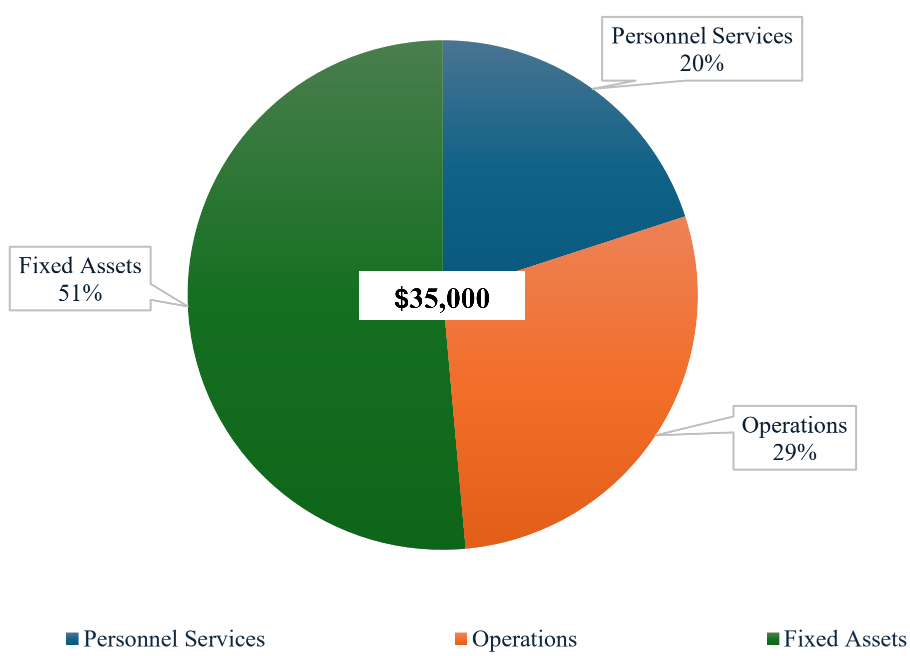
Total Drug Fund Expenditures		**11,739**	**1,589**	**34,000**	**35,000**	**35,000**
Revenues Over (Under) Expenditures		**20,921**	**40,456**	**(14,000)**	**0**	**0**
Beginning Fund Balance		**107,309**	**128,230**	**160,000**	**146,000**	**146,000**
Ending Fund Balance		**128,230**	**168,686**	**146,000**	**146,000**	**146,000**

DRUG FUND

Drug Fund Revenues by Source



Drug Fund Expenditures by Type



HOTEL/MOTEL TAX FUND

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 2023-24	FY 2024-25	FY 2025-26
Communications Coordinator (0.67%)	1	1	1
Total Positions	**1**	**1**	**1**

FY 2025-26 BUDGET PRIORITIES

- Advertising expenses include $30,000 to advertise the Christmas light show event at Regional Park in accordance with a contract with NoogaLights, LLC and $20,000 to develop a city branding strategy and prepare regional advertisements to promote city assets and other local tourism assets 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).

- Public art expenses include $10,000 for assisting in local art installations in the downtown area such as murals, sculptures, and other fixed art assets.

- Signage expenses include $85,000 to design and install new and replacement and consistent welcome and wayfinding signs throughout the city.

- Tourism infrastructure expenses include $60,000 to have a professional firm prepare a feasibility study and concept plan to have a road map to complete the SE TN Trade and Conference Center to bring in general conferences and sports tourism and generate additional sales tax revenue and hotel/motel tax revenue.

- Fixed assets expenses include $200,000 to install artificial turf on the five infields at Regional Park. An additional $1,300,000 is included in the Capital Improvement Fund for this project.

HOTEL/MOTEL TAX FUND

REVENUES

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Local Taxes

17-0000-4185	Hotel/Motel Tax	405,286	431,520	400,000	420,000	420,000
Total Local Taxes		**405,286**	**431,520**	**400,000**	**420,000**	**420,000**

Intergovernmental Revenues

17-0000-4520	Grant Funds	-	5,000	-	-	-
Total Intergovernmental Revenues		**-**	**5,000**	**-**	**-**	**-**

Other Revenues

17-0000-4910	Interest Income	6,002	23,117	10,000	10,000	10,000
17-0000-4935	Third Party Contributions	-	5,067	-	-	-
Total Other Revenues		**6,002**	**28,184**	**10,000**	**10,000**	**10,000**

Total Hotel/Motel Tax Fund Revenues		**411,288**	**464,704**	**410,000**	**430,000**	**430,000**

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

17-0105-5110	Salaries: Regular	28,229	42,358	44,000	34,000	34,000
17-0105-5112	Salaries: Overtime	-	-	-	3,500	3,500
17-0105-5140	FICA	1,705	2,600	3,400	3,000	3,000
17-0105-5142	Group Life & Health Insurance	5,433	9,804	11,000	8,000	8,000
17-0105-5145	Retirement - 401A	1,736	3,147	3,100	2,500	2,500
17-0105-5146	Workers Compensation Insurance	-	96	200	200	200
17-0105-5150	Employee Education & Training	-	1,675	1,600	-	-
17-0105-5152	Disability Insurance	95	160	200	200	200
17-0105-5156	Deferred Compensation	-	636	800	800	800
Total Personnel Services		**37,198**	**60,476**	**64,300**	**52,200**	**52,200**

HOTEL/MOTEL TAX FUND

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Operations

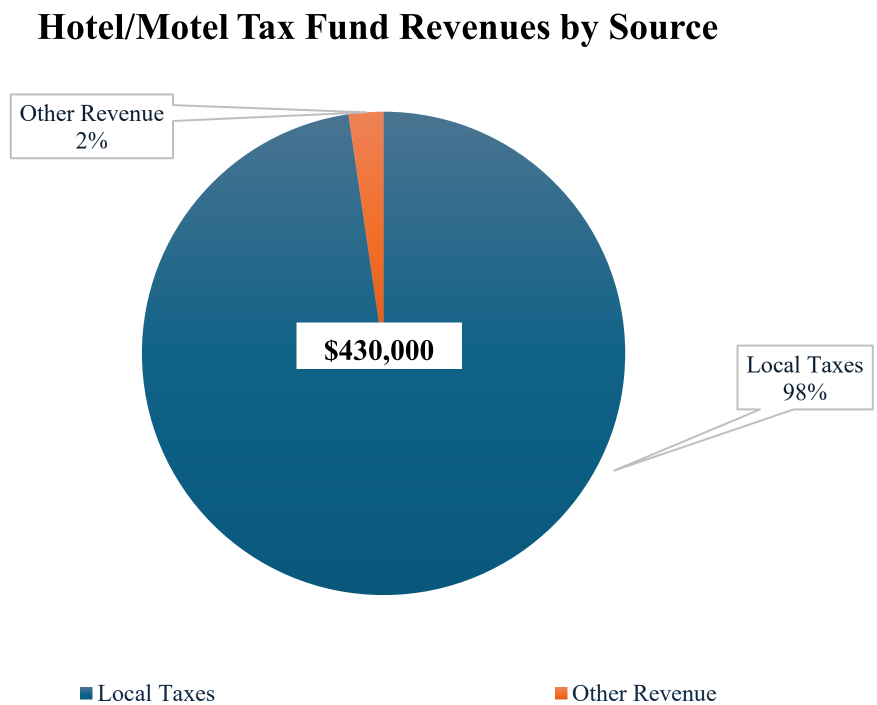
17-0105-5220	Printing	-	1,088	7,500	2,000	2,000
17-0105-5230	Publication of Reports & Legal Notices	-	-	300	300	300
17-0105-5232	Subscriptions	252	-	-	-	-
17-0105-5234	Member Dues & Registration Fees	400	1,500	3,500	2,800	2,800
17-0105-5236	Advertising	1,000	22,350	48,000	50,000	50,000
17-0105-5237	Promotions	24,291	30,430	27,000	5,000	5,000
17-0105-5248	Telephone	1,143	911	1,000	1,000	1,000
17-0105-5280	Travel Expenses	117	600	700	3,000	3,000
17-0105-5310	Office Supplies	1,119	392	1,000	1,000	1,000
17-0105-5626	Other Contracts	560	832	33,700	30,000	30,000
17-0105-5710	Liability Insurance	-	-	1,000	1,000	1,000
17-0105-5850	Athens Area Council for the Arts	25,000	25,000	-	15,000	15,000
17-0105-5865	McMinn Co Living Heritage Museum	25,000	25,000	-	15,000	15,000
17-0105-5890	Main Street Athens	25,000	25,000	-	15,000	15,000
17-0105-5891	Public Art	-	-	25,000	10,000	10,000
17-0105-5892	Signage	-	-	25,000	85,000	85,000
17-0105-5893	McMinn County Historical Society	-	15,000	-	-	-
17-0105-5895	Friendly City Festivals	10,000	15,000	48,200	15,000	15,000
17-0105-5955	Public Relations	63	1,792	10,000	-	-
17-0105-6041	Tourism Infrastructure	100,000	-	17,000	60,000	60,000
17-0105-6059	Beautification	-	37,615	96,800	-	-
Total Operations		**213,946**	**202,512**	**345,700**	**311,100**	**311,100**

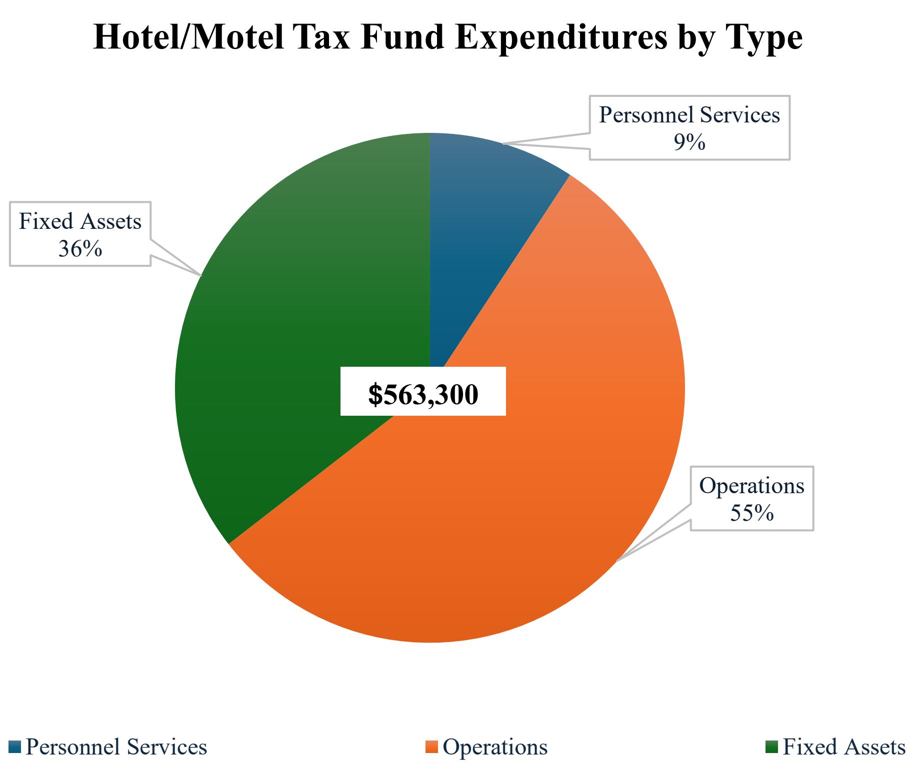
Fixed Assets

17-0105-6059	Fixed Assets	-	-	-	200,000	200,000
Total Fixed Assets		**-**	**-**	**-**	**200,000**	**200,000**

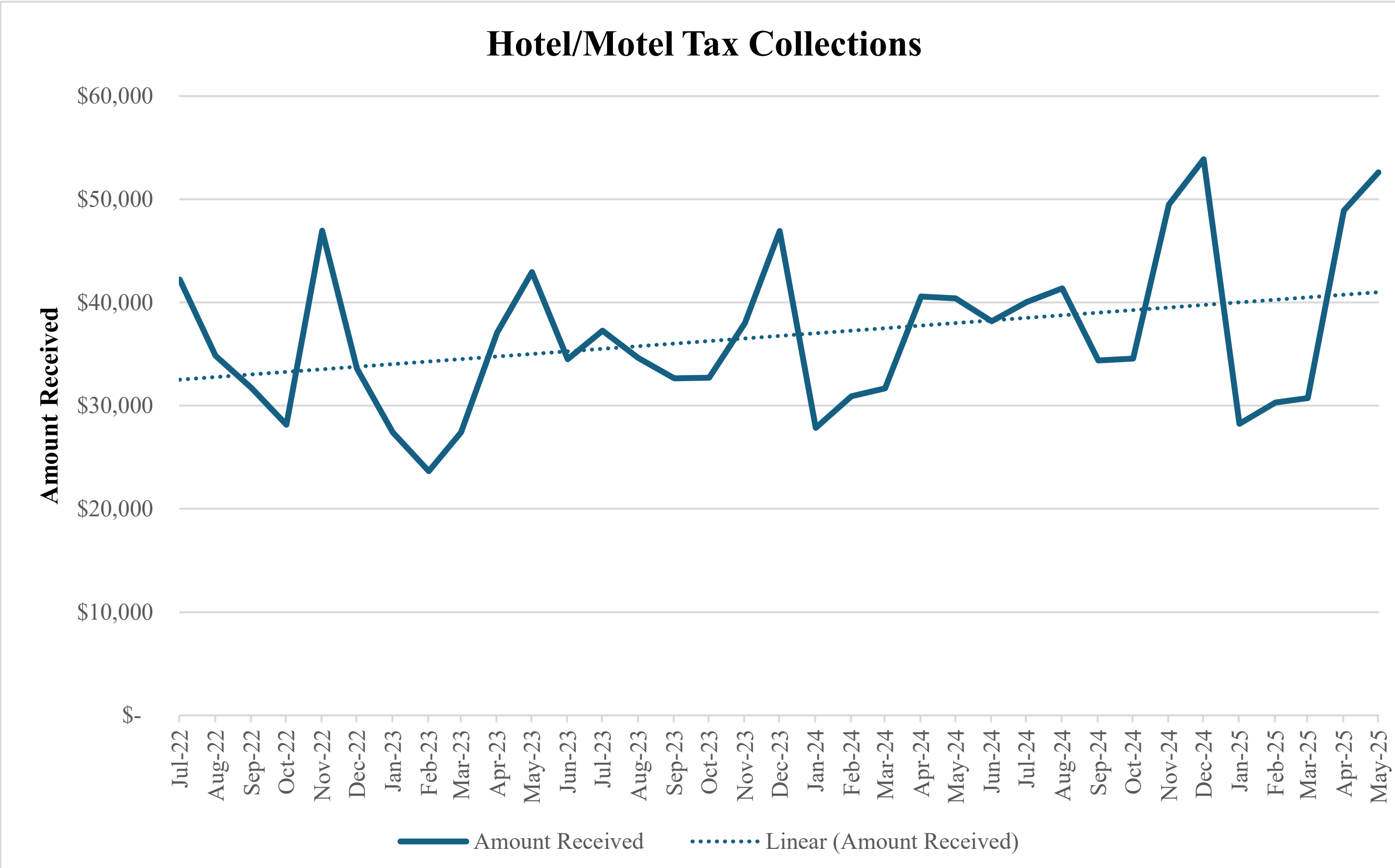
Total Hotel/Motel Tax Fund Expenditures	**251,144**	**262,988**	**410,000**	**563,300**	**563,300**
Revenues Over (Under) Expenditures	**160,144**	**201,716**	**0**	**(133,300)**	**(133,300)**
Beginning Fund Balance	**321,862**	**482,006**	**650,000**	**650,000**	**650,000**
Ending Fund Balance	**482,006**	**683,722**	**650,000**	**516,700**	**516,700**

HOTEL/MOTEL TAX FUND





HOTEL/MOTEL TAX FUND



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

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 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2025-26 BUDGET PRIORITIES

- Continue to fund the annual debt payment for the school consolidation building project. For FY 2025-26, the principal is $670,000 and interest is $859,000 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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Intergovernmental Revenues

04-0000-4460	Reimbursement from Other Governments	-	700,000	700,000	700,000	700,000
Total Intergovernmental Revenues		**-**	**700,000**	**700,000**	**700,000**	**700,000**

Other Revenues

04-0000-4910	Interest Income	84,696	92,591	100,000	100,000	100,000
04-0000-4960	Unrealized Gain (Loss)	39,766	-	-	-	-
04-0000-4964	Realized Gain (Loss) on Investments	-	5,820	-	-	-
Total Other Revenues		**124,462**	**98,411**	**100,000**	**100,000**	**100,000**

Other Financing Sources

04-0000-7010	Transfer In From General Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
04-0000-7110	Debt Proceeds	-	30,000,000	5,000,000	-	-
Total Other Financing Sources		**1,000,000**	**31,000,000**	**6,000,000**	**1,000,000**	**1,000,000**

Total USDA Loan Fund Revenues		**1,124,462**	**31,798,411**	**6,800,000**	**1,800,000**	**1,800,000**

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Debt Service

04-0000-5763	Retirement of Note	-	30,000,000	5,000,000	670,000	670,000
04-0000-5765	Interest Expense	1,146,951	1,654,245	1,000,000	859,000	859,000
04-0000-5770	Retirement of Bonds	-	140,710	800,000	-	-
04-0000-5780	Debt Issuance Costs	12,500	3,000	15,000	-	-
Total Debt Service		**1,159,451**	**31,797,954**	**6,815,000**	**1,529,000**	**1,529,000**

Total USDA Loan Fund Expenditures		**1,159,451**	**31,797,954**	**6,815,000**	**1,529,000**	**1,529,000**
Revenues Over (Under) Expenditures		**(34,989)**	**457**	**(15,000)**	**271,000**	**271,000**
Beginning Fund Balance		**2,846,563**	**2,800,000**	**2,800,000**	**3,400,000**	**3,400,000**
Ending Fund Balance		**2,811,574**	**2,800,457**	**2,785,000**	**3,671,000**	**3,671,000**

GENERAL OBLIGATION BOND, SERIES 2021 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 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 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2025-26 BUDGET PRIORITIES

- Continue to fund the annual debt payment for various city improvement projects. For FY 2025-26, the principal is $240,000 and interest is $140,500 for a total debt payment of $380,500.

GENERAL OBLIGATION BOND, SERIES 2021 FUND

REVENUES

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Other Revenues

05-0000-4910	Interest Income	7,967	14,517	5,000	5,000	5,000
Total Other Revenue		**7,967**	**14,517**	**5,000**	**5,000**	**5,000**

Other Financing Sources

05-0000-7010	Transfer In From General Fund	400,000	400,000	400,000	400,000	400,000
Total Other Financing Sources		**400,000**	**400,000**	**400,000**	**400,000**	**400,000**
Total GO Bond Fund Revenues		**407,967**	**414,517**	**405,000**	**405,000**	**405,000**

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Debt Service

05-0000-5760	Bank Service Charges	1,000	1,000	1,000	1,000	1,000
05-0000-5765	Interest Expense	160,815	154,215	150,000	140,500	140,500
05-0000-5770	Retirement of Bonds	220,000	225,000	235,000	240,000	240,000
Total Debt Service		**381,815**	**380,215**	**386,000**	**381,500**	**381,500**
Total GO Bond Fund Expenditures		**381,815**	**380,215**	**386,000**	**381,500**	**381,500**
Revenues Over (Under) Expenditures		**26,152**	**34,302**	**19,000**	**23,500**	**23,500**
Beginning Fund Balance		**18,771**	**44,923**	**79,000**	**98,000**	**98,000**
Ending Fund Balance		**44,923**	**79,225**	**98,000**	**121,500**	**121,500**

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

FUND PROFILE

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

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2025-26 BUDGET PRIORITIES

Fire Department

- $3,200,000 to construct Fire Station #3 using city funds. Of those funds, $200,000 will be used to complete the design and provide construction administration and $3,000,000 for construction. The remaining expenses to complete this project will be in the FY 2026-27 budget.

- $20,000 to replace the HVAC system at Fire Station #2 using city funds.

Parks & Recreation

- $1,175,000 to renovate Heritage Park using a state Local Parks & Recreation Fund grant ($587,500) and city funds ($587,500). Of those funds, $24,000 will be used for construction administration, $1,076,000 for construction, and $75,000 for repaving a portion of the parking area not covered by the grant.

- $195,000 to replace the court lighting and add pedestrian lighting on the walkways at Ingleside Park using city funds.

- $250,000 to pave, resurface, and add pedestrian safety improvements at Market Park using city funds. Of those funds, $10,000 will be used to prepare plans and specifications and $240,000 for construction.

- $1,300,000 to install artificial turf on the five infields at Regional Park using city funds. An additional $200,000 is included in the Hotel/Motel Tax Fund for this project.

- $275,000 to renovate the house at Regional Park into the Parks & Recreation office using city funds. Of those funds, $10,000 will be used to prepare renovation plans and provide construction administration and $265,000 for construction.

- $15,000 to install new electrical connections at Regional Park to host the annual Christmas light show event and assist in the installation of new security cameras using city funds.

- $40,000 to repaint the five blue metal roofs at Regional Park (concession stand, conference center, splashpad bathroom, bike wash roof, and lake pavilion roof) using city funds.

- $35,000 to replace the manual main gate at Regional Park with an electric gate for better control.

CAPITAL IMPROVEMENT FUND

FY 2025-26 BUDGET PRIORITIES

Public Works

- $193,000 for the Decatur Pike corridor traffic signal retiming project using city funds. Of those funds, $18,000 will be used for field implementation and operational analysis and $175,000 for equipment installation.

- $2,067,000 to resurface nine city streets totaling 3.94 miles using Surface Transportation Block Grant-Local funds ($999,000) and city funds ($1,068,000). Of those funds, $205,000 will be used to complete the design and provide construction administration and $1,862,000 for construction.

- $480,000 to stabilize and repair N. Jackson Street in front of city hall using city funds. Of those funds, $30,000 will be used to complete the design and provide construction administration and $450,000 for construction.

- $305,000 to connect and pave View Street using city funds. Of those funds, $55,000 will be used to complete the design and provide construction administration and $250,000 for construction.

- $600,000 for intersection improvements at West Madison Avenue, Rocky Mount Road, and Old Riceville Road using the state's Railroad Grade Crossing Program 100% grant. Of those funds, $120,000 will be used for construction administration and $480,000 for construction.

- $927,000 for intersection improvements at Ingleside Avenue and Tellico Avenue using a state Rural Safety Action 100% grant. Of those funds, $185,400 will be used for design and construction administration and $741,600 for construction.

- $2,503,000 to complete the stormwater master plan and begin the selected stormwater improvement project using American Rescue Plan funds ($2,128,000) and city funds ($375,000). Of those funds, $427,000 will be used to complete the plan, design the project, and provide construction administration and $2,076,000 for construction.

- $130,000 to continue the design of Green Street improvements including sidewalks, pedestrian crossings, and retiming of traffic signals using a state Multi-model Access grant ($117,000) and city funds ($13,000). The construction expenses for this project will be in the FY 2026-27 budget.

- $50,000 to build upon the downtown street and pedestrian improvement concept plan that was previously prepared and begin to move toward future construction by preparing preliminary engineering plans, refining priorities/phases, and obtaining cost estimates using city funds.

Other Projects

- $35,000 contribution to the City Board of Education for the city's share of a new playground at the new school complex using city funds.

- $360,000 to demolish North City School using city funds.

- $1,900,000 to complete Mt. Verd Industrial Park improvements using an ARC grant ($950,000), city funds ($475,000), and county funds ($475,000). Of those funds, $100,000 will be used to complete the engineering and provide construction administration and $1,800,000 for construction.

- $40,000 to prepare a planning study to renovate and expand City Hall and $580,000 to replace the HVAC system at City Hall for a total of $620,000 using city funds.

CAPITAL IMPROVEMENT FUND

REVENUES

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Other Revenues

08-0000-4520	Grant Funds	2,594,738	486,298	100,000	6,308,500	6,308,500
08-0000-4910	Interest Income	300,559	657,285	600,000	300,000	300,000
08-0000-4960	Unrealized Gains (Loss)	37,792	47,926	-	-	-
08-0000-4970	Sale of Electricity	51,359	24,640	25,000	25,000	25,000
08-0000-4999	Miscellaneous Income	3,200	-	-	-	-
08-0000-	County Contribution	-	500,000	-	475,000	475,000
Total Other Revenues		**2,987,648**	**1,716,149**	**725,000**	**7,108,500**	**7,108,500**

Other Financing Sources

08-0000-7010	Transfer In From General Fund	4,025,000	2,900,000	1,942,000	-	-
Total Other Financing Sources		**4,025,000**	**2,900,000**	**1,942,000**	**-**	**-**

Total Capital Improvement Fund Revenues		**7,012,648**	**4,616,149**	**2,667,000**	**7,108,500**	**7,108,500**

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Capital Outlay

Fire Department						
08-0701-6110	Fire Training Facility	727,869	3,497	-	-	-
08-0701-6113	Fire Station #3 Construction	-	7,400	-	3,200,000	3,200,000
08-0701-	Fire Station #2 HVAC	-	-	-	20,000	20,000
Total Fire Department		**727,869**	**10,897**	**-**	**3,220,000**	**3,220,000**

Parks & Recreation						
08-0801-6094	Heritage Park Renovations	-	85,025	20,000	1,175,000	1,175,000
08-0801-	Ingleside Park Lights Replacement	-	-	-	195,000	195,000
08-0801-6084	Market Park Improvements	38,010	-	-	250,000	250,000
08-0801-	Artificial Turf Infields @ RP	-	-	-	1,300,000	1,300,000
08-0801-	Renovation of House @ RP	-	-	-	275,000	275,000
08-0801-	Electrical Connections @ RP	-	-	-	15,000	15,000
08-0801-	Repaint 5 Metal Roofs @ RP	-	-	-	40,000	40,000
08-0801-	Elect. Entrance Gate @ RP	-	-	-	35,000	35,000
08-0801-6230	Parker Property	-	-	430,000	-	-
08-0801-6092	Cook Park	823,071	41,619	-	-	-
08-0801-6111	Pickleball Courts	70,791	943,843	245,000	-	-
Total Parks & Recreation		**931,872**	**1,070,487**	**695,000**	**3,285,000**	**3,285,000**

CAPITAL IMPROVEMENT FUND

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Capital Outlay

Police Department						
08-0602-6090	Police Vehicles	-	-	280,000	-	-
08-0602-6090	Radio Equipment	-	-	975,000	-	-
Total Police Department		**-**	**-**	**1,255,000**	**-**	**-**

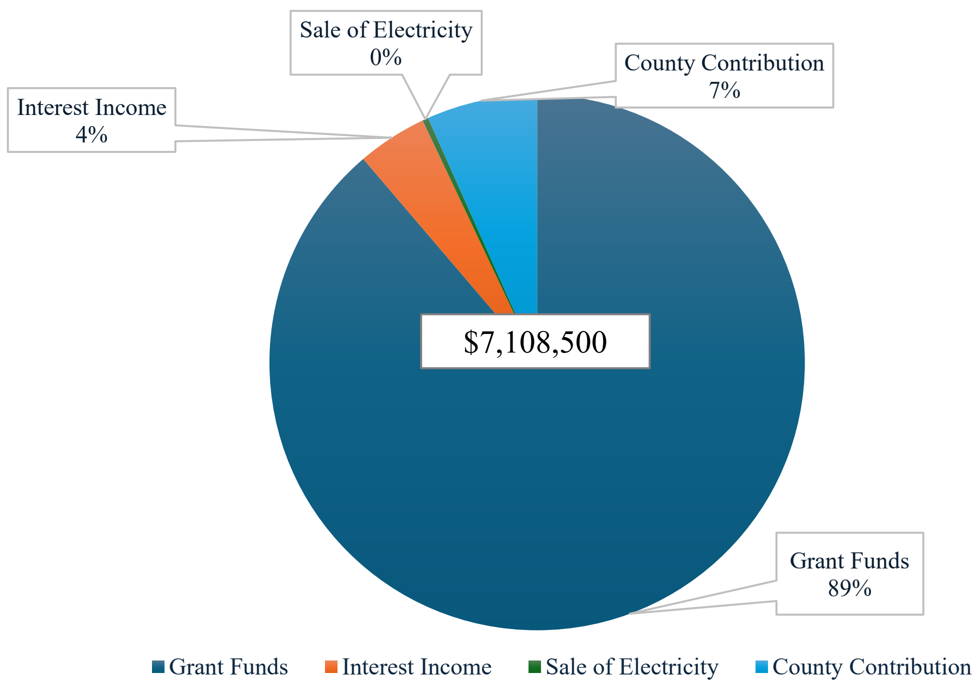
Public Works						
08-	Decatur Pike Traffic Signal Timing	-	-	-	193,000	193,000
08-0904-6061	STBG-L Resurfacing	25,760	27,832	7,500	2,067,000	2,067,000
08-	N. Jackson Street Stabilization	-	-	-	480,000	480,000
08-	View Street Paving	-	-	-	305,000	305,000
08-	W. Madison/Rocky Mount Intersection	-	-	-	600,000	600,000
08-	Ingleside/Tellico Intersection	-	-	-	927,000	927,000
08-0901-6109	Storm Water Project	38,105	87,775	120,000	2,503,000	2,503,000
08-	Green St. Improvements	-	-	-	130,000	130,000
08-0901-6106	Public Works Building	1,798,797	-	-	-	-
08-0908-6108	Animal Shelter	110,358	-	-	-	-
08-0904-6030	Downtown Improvement Plan	37,905	-	-	50,000	50,000
08-0901-6114	Safe Streets for All	-	-	105,000	-	-
Total Public Works		**2,010,925**	**115,607**	**232,500**	**7,255,000**	**7,255,000**

Other Projects						
08-0101-5975	Pass Through Grants	245,685	350,057	-	-	-
08-0106-5870	City BOE Playground	-	-	-	35,000	35,000
08-0101-6112	North City School Demolition	-	-	-	250,000	360,000
08-0101-6081	Mt. Verd Industrial Park	-	-	100,000	1,900,000	1,900,000
08-0402-6005	City Hall Improvements	-	141,195	-	580,000	620,000
08-0402-6090	Miscellaneous	105,448	84,078	120,000	-	-
08-0101-6112	Old School Buildings	-	162,787	110,000	-	-
08-0106-5870	Athens City Schools	-	-	500,000	-	-
08-0101-5940	Industrial Park Signs	-	-	16,000	-	-
Total Other Projects		**351,133**	**738,117**	**846,000**	**2,765,000**	**2,915,000**

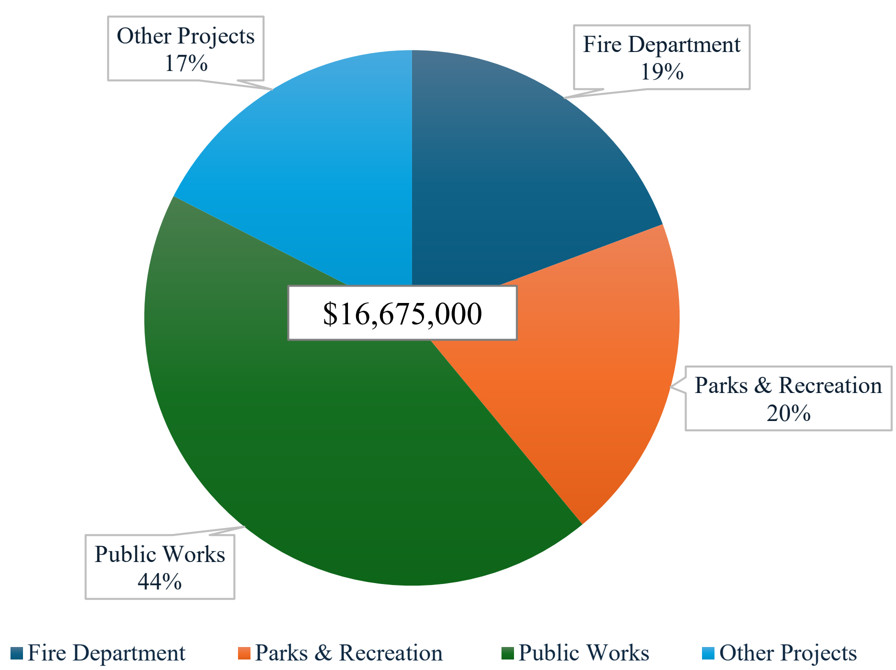
Total Capital Improvement Fund Expenditures	**4,021,799**	**1,935,108**	**3,028,500**	**16,525,000**	**16,675,000**
Revenues Over (Under) Expenditures	**2,990,849**	**2,681,041**	**(361,500)**	**(9,416,500)**	**(9,566,500)**
Beginning Fund Balance	**9,476,482**	**12,467,331**	**15,000,000**	**14,500,000**	**14,500,000**
Ending Fund Balance	**12,467,331**	**15,148,372**	**14,638,500**	**5,083,500**	**4,933,500**

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

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 and collects brush, large items, and leaves on a curbside basis. This Fund generates revenue from a fee placed on monthly residential utility bills and commercial subscriptions.

STAFFING PLAN

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
Sanitation Coordinator	1	1	1
Heavy Equipment Operator	4	5	5
Recycle Attendant (Part-Time)	2	2	2
Total Positions	**7**	**8**	**8**

FY 2025-26 BUDGET PRIORITIES

- Landfill services expenses include $280,000 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 $20,300 for the Recycling Center's annual property lease payment and Year 2 of 3 for the sanitation routing software.

- Fixed assets expenses include $64,000 for replacement garbage totes, lids, and dumpsters.

SANITATION FUND 907

REVENUES

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Charges for Services

12-0000-4648	Refuse Penalty	3,914	4,750	4,000	4,000	4,000
12-0000-4650	Ind./Commercial Refuse Charges	428,511	430,791	420,000	420,000	420,000
12-0000-4658	Residential Refuse Charges	558,654	571,184	540,000	560,000	560,000
12-0000-4750	Recycling Center	7,800	6,344	5,000	5,000	5,000
Total Charges for Services		**998,879**	**1,013,069**	**969,000**	**989,000**	**989,000**

Other Revenues

12-0000-4910	Interest Income	47,863	75,477	50,000	50,000	50,000
12-0000-4920	Sale of City Property	2,802	-	-	-	-
12-0000-4930	Discounts Earned	93	60	-	-	-
12-0000-4999	Miscellaneous Income	904	207	1,000	1,000	1,000
Total Other Revenues		**51,662**	**75,744**	**51,000**	**51,000**	**51,000**

Total Sanitation Fund Revenues		**1,050,541**	**1,088,813**	**1,020,000**	**1,040,000**	**1,040,000**

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

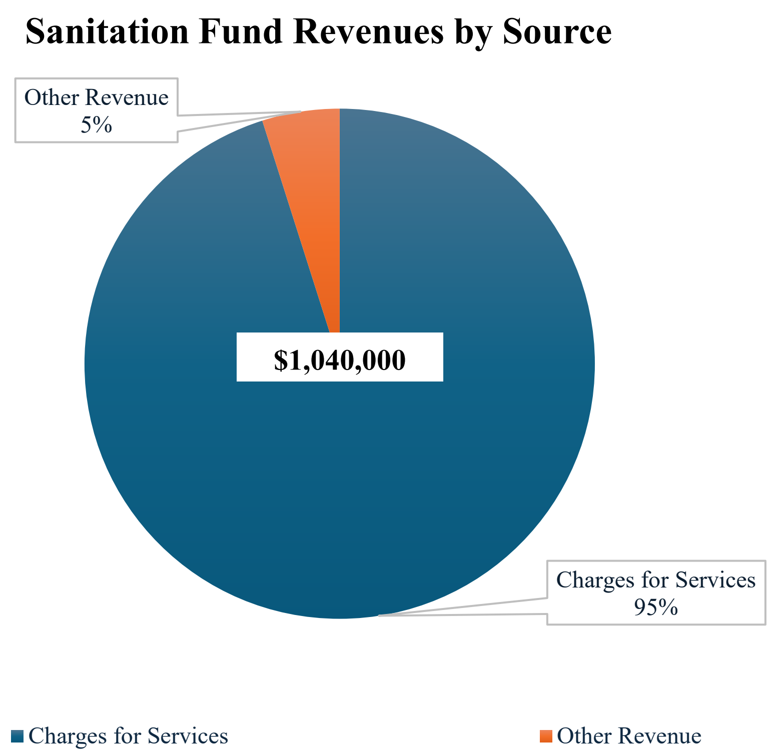
12-0907-5110	Salaries: Regular	195,400	237,560	300,000	308,000	308,000
12-0907-5112	Salaries: Overtime	9,229	8,188	6,000	8,500	8,500
12-0907-5116	Salaries: Part-Time	15,900	20,972	22,000	22,000	22,000
12-0907-5120	Salaries: Longevity	-	-	-	2,700	2,700
12-0907-5140	FICA	16,181	19,315	25,000	25,500	25,500
12-0907-5142	Group Life & Health Insurance	37,311	35,118	50,000	65,000	65,000
12-0907-5144	Retirement	21,920	23,328	23,000	26,000	26,000
12-0907-5145	Retirement - 401A	8,916	11,615	19,000	21,000	21,000
12-0907-5146	Workers Compensation Insurance	5,151	9,908	10,000	13,000	13,000
12-0907-5152	Disability Insurance	747	894	1,000	2,000	2,000
12-0907-5156	Deferred Compensation	-	497	5,000	6,000	6,000
Total Personnel Services		**310,755**	**367,395**	**461,000**	**499,700**	**499,700**

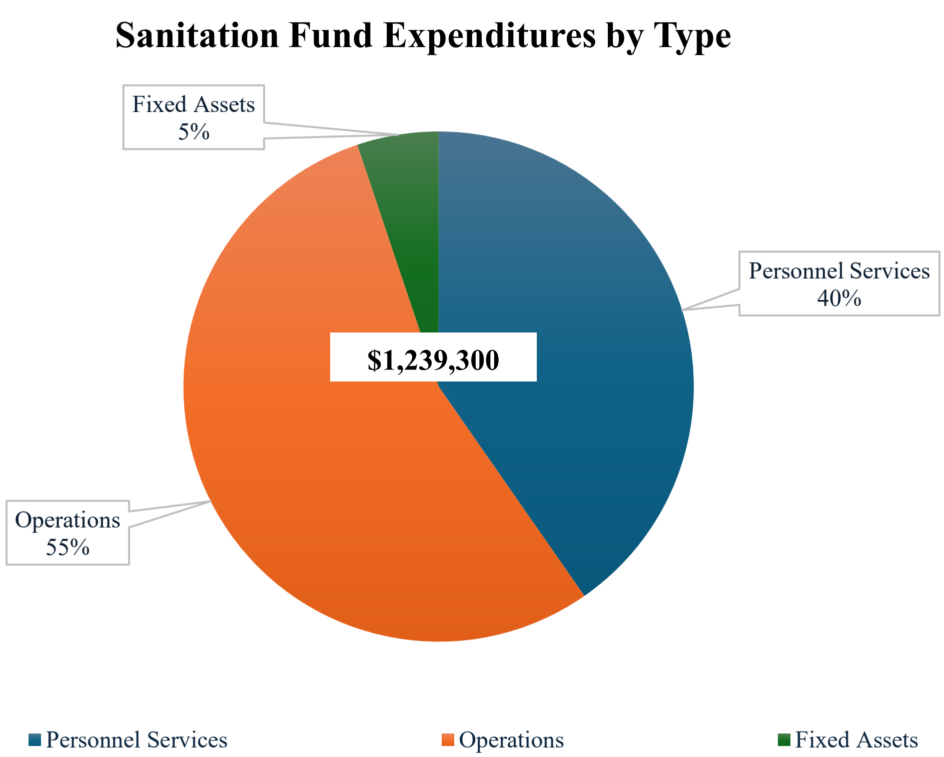
SANITATION FUND 907

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
Operations						
12-0907-5220	Printing	1,320	70	1,000	1,000	1,000
12-0907-5240	Electric	1,527	1,454	1,400	1,400	1,400
12-0907-5242	Water	132	135	200	200	200
12-0907-5248	Telephone	726	723	800	2,400	2,400
12-0907-5262	Accounting & Audit Services	17,310	17,554	18,000	18,000	18,000
12-0907-5272	R&M Motor Vehicle & Equipment	3,018	2,747	12,000	12,000	12,000
12-0907-5278	R&M Other	1,325	65	1,000	1,000	1,000
12-0907-5280	Travel Expenses	-	-	300	300	300
12-0907-5292	Landfill Services	256,378	261,339	270,000	280,000	280,000
12-0907-5328	Clothing & Uniforms	3,274	2,248	4,000	5,000	5,000
12-0907-5344	Other Operating Supplies	3,519	3,086	4,000	4,000	4,000
12-0907-5350	Painting Supplies	272	-	1,000	1,000	1,000
12-0907-5356	Small Tools	199	80	800	800	800
12-0907-5362	Other Repair & Maint. Supplies	1,599	4,150	5,000	5,000	5,000
12-0907-5430	Steel	-	-	500	500	500
12-0907-5512	Gasoline & Diesel	70,313	61,977	50,000	60,000	60,000
12-0907-5514	Fluids & Lubricants	555	-	700	700	700
12-0907-5516	Tires & Tubes	30,782	13,436	23,000	25,000	25,000
12-0907-5520	Vehicle & Equipment Parts	46,408	61,180	40,000	40,000	40,000
12-0907-5522	Fleet Management	180,000	180,000	180,000	180,000	180,000
12-0907-5626	Other Contracts	5,477	5,484	25,300	20,300	20,300
12-0907-5710	Liability Insurance	13,548	10,006	12,000	13,000	13,000
12-0907-5750	Provision For Depreciation	3,874	3,874	4,000	4,000	4,000
12-0907-5755	Bad Debts	-	1,128	-	-	-
Total Operations		**641,556**	**630,736**	**655,000**	**675,600**	**675,600**
Fixed Assets						
12-0907-6090	Fixed Assets	36,169	-	4,000	64,000	64,000
Total Fixed Assets		**36,169**	**-**	**4,000**	**64,000**	**64,000**
Total Sanitation Fund Expenditures		**988,480**	**998,131**	**1,120,000**	**1,239,300**	**1,239,300**
Revenues Over (Under) Expenditures		**62,061**	**90,682**	**(100,000)**	**(199,300)**	**(199,300)**
Beginning Net Position		**1,437,939**	**1,500,000**	**1,500,000**	**1,400,000**	**1,400,000**
Ending Net Position		**1,500,000**	**1,590,682**	**1,400,000**	**1,200,700**	**1,200,700**

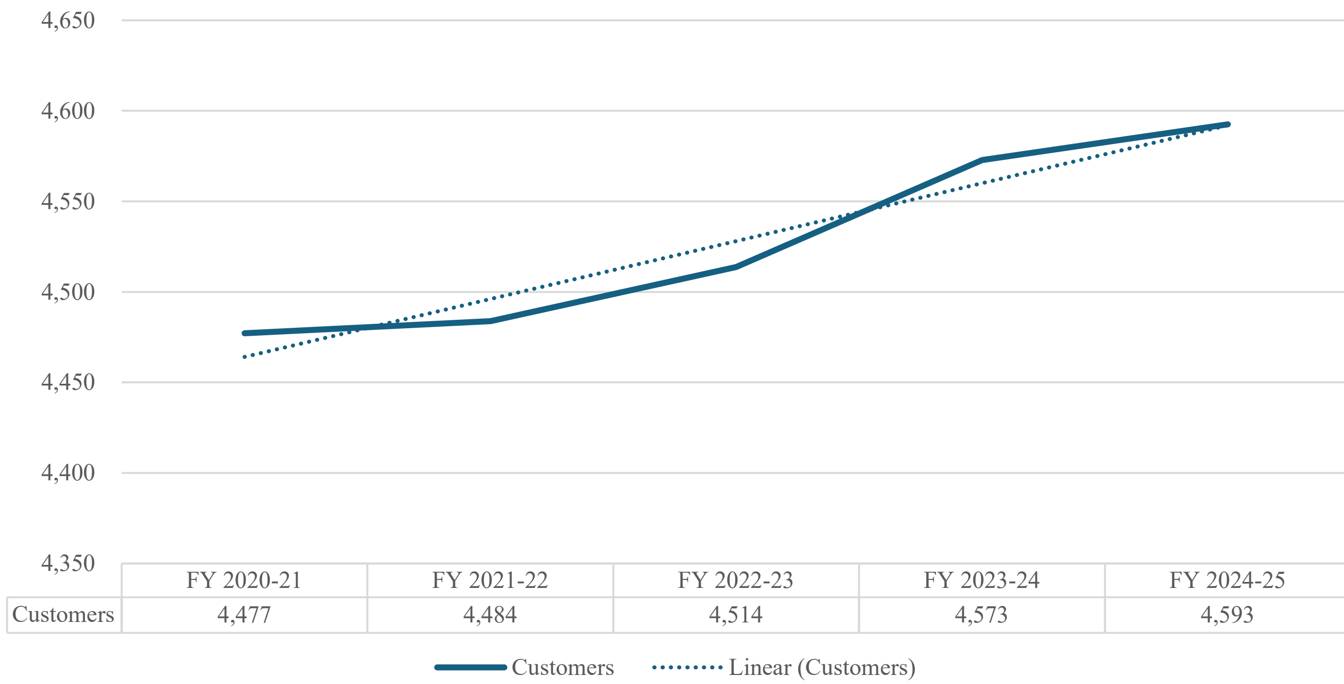
SANITATION FUND 907





SANITATION FUND 907

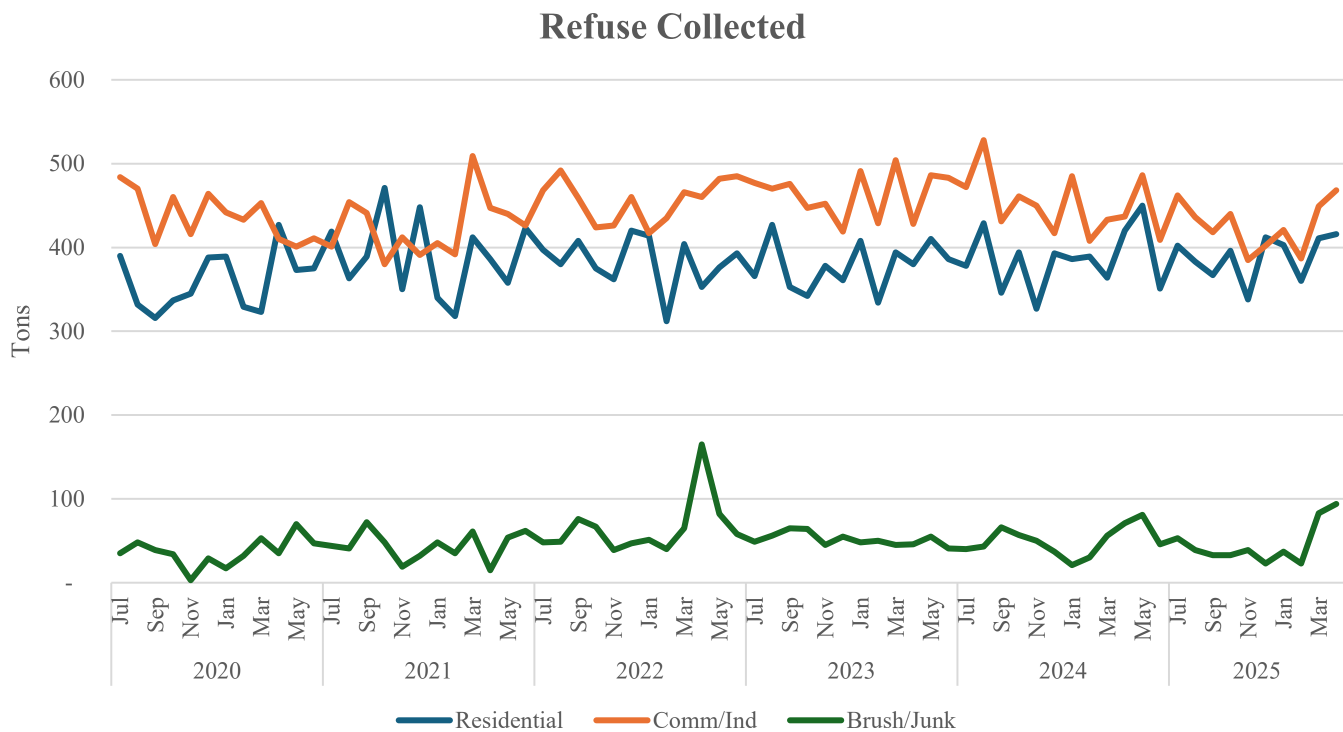
Number of Sanitation Customers



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

Source: Athens Utilities Board

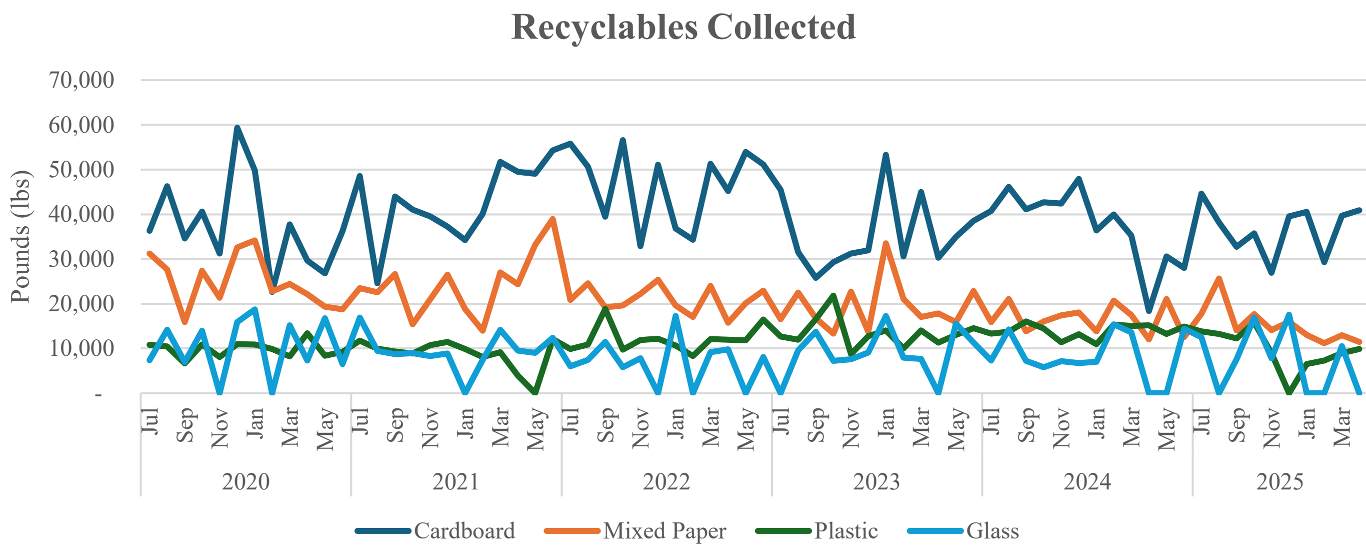
SANITATION FUND 907



FY 2019-20	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Residential	390	332	316	337	345	388	389	329	323	427	373	375	**4,324**
Comm/Ind.	484	470	404	460	416	464	442	433	453	410	401	411	**5,248**
Brush/Junk	35	48	39	34	3	29	17	32	53	35	70	47	**442**
FY 2020-21													
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**
FY 2021-22													
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**
FY 2022-23													
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**
FY 2023-24													
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**
FY 2024-25													
Residential	402	383	367	396	338	412	403	360	411	416			**3,888**
Comm/Ind.	462	436	418	440	385	402	421	387	449	468			**4,268**
Brush/Junk	53	39	33	33	39	23	37	23	83	94			**457**

Source: Public Works Department

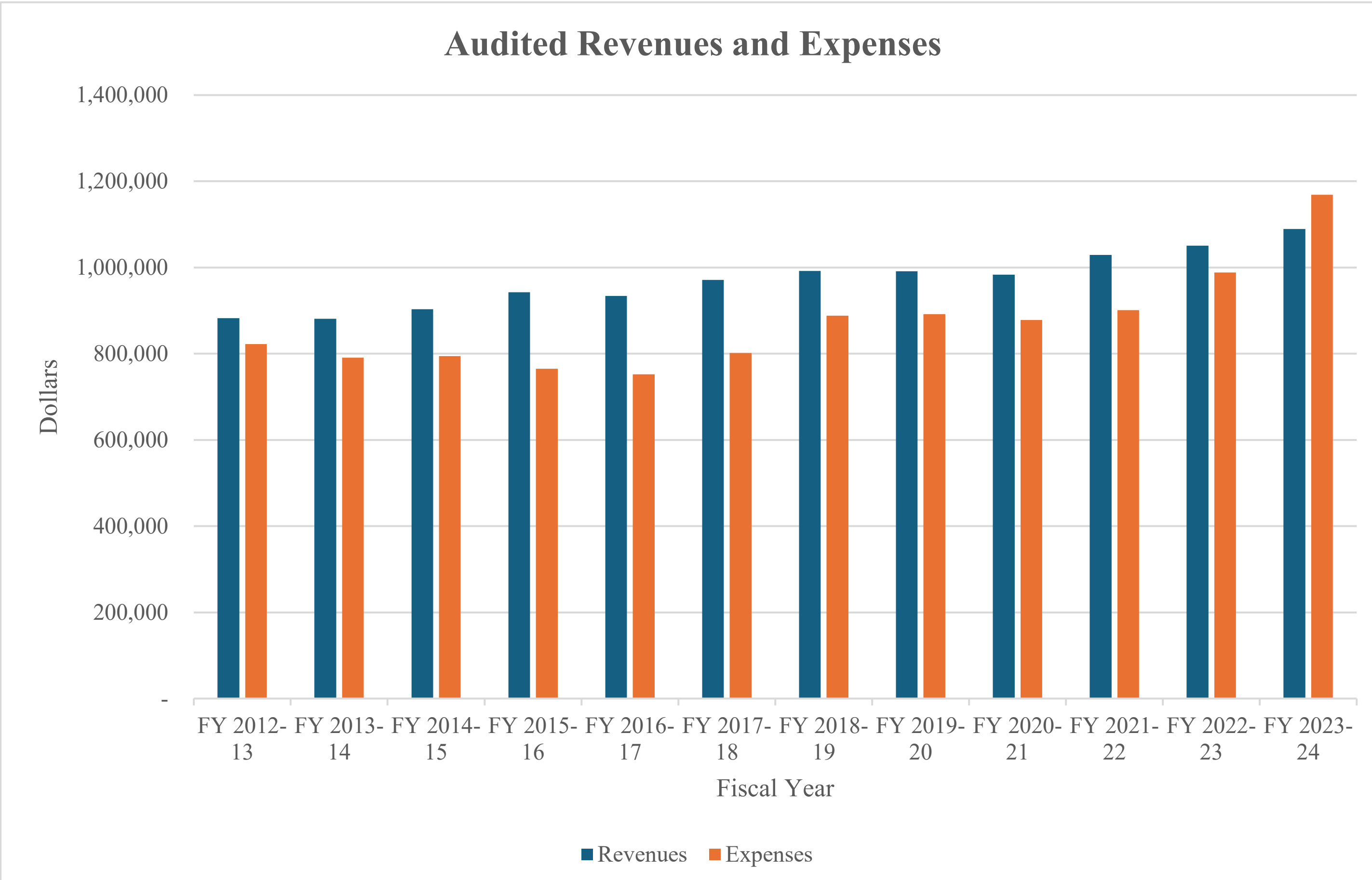
SANITATION FUND 907



FY 2019-20	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Cardboard	36,320	46,280	34,620	40,600	31,260	59,360	49,810	22,660	37,760	29,660	26,760	36,260	**451,350**
Mixed Paper	31,220	27,620	15,880	27,340	21,340	32,560	34,160	22,780	24,420	22,130	19,320	18,770	**297,540**
Plastic	10,820	10,460	6,660	10,860	8,060	10,980	10,900	9,880	8,240	13,430	8,360	9,260	**117,910**
Glass	7,400	14,220	6,960	13,980	-	15,880	18,740	-	15,180	7,280	16,740	6,520	**122,900**
FY 2020-21													
Cardboard	48,600	24,600	44,020	41,020	39,540	37,240	34,260	40,120	51,720	49,520	49,080	54,280	**514,000**
Mixed Paper	23,500	22,600	26,620	15,380	20,960	26,540	18,840	13,980	27,040	24,380	33,140	38,960	**291,940**
Plastic	11,720	9,940	9,340	8,880	10,720	11,480	9,920	8,060	9,160	3,920	-	12,140	**105,280**
Glass	16,900	9,480	8,720	8,920	8,280	8,880	-	7,440	14,200	9,560	9,040	12,380	**113,800**
FY 2021-22													
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	**559,280**
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	**251,410**
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	**144,780**
Glass	6,000	7,440	11,460	5,820	7,820	-	17,274	-	9,200	9,800	-	8,080	**82,894**
FY 2022-23													
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	**427,900**
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	**233,770**
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	**161,440**
Glass	-	9,580	13,760	7,260	7,600	9,080	17,260	7,940	7,640	-	15,520	11,320	**106,960**
FY 2023-24													
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	**449,580**
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	**200,020**
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	**166,940**
Glass	7,340	14,240	7,240	5,800	7,160	6,720	7,040	15,380	13,640	-	-	14,420	**98,980**
FY 2024-25													
Cardboard	44,660	38,160	32,740	35,780	26,900	39,540	40,560	29,300	39,690	40,920			**368,250**
Mixed Paper	17,740	25,640	14,040	17,720	14,140	15,940	13,060	11,180	12,980	11,440			**153,880**
Plastic	13,800	13,280	12,260	15,800	8,920	-	6,540	7,320	8,960	9,900			**96,780**
Glass	12,560	-	7,560	16,880	7,840	17,520	-	-	10,560	-			**72,920**

Source: Public Works Department

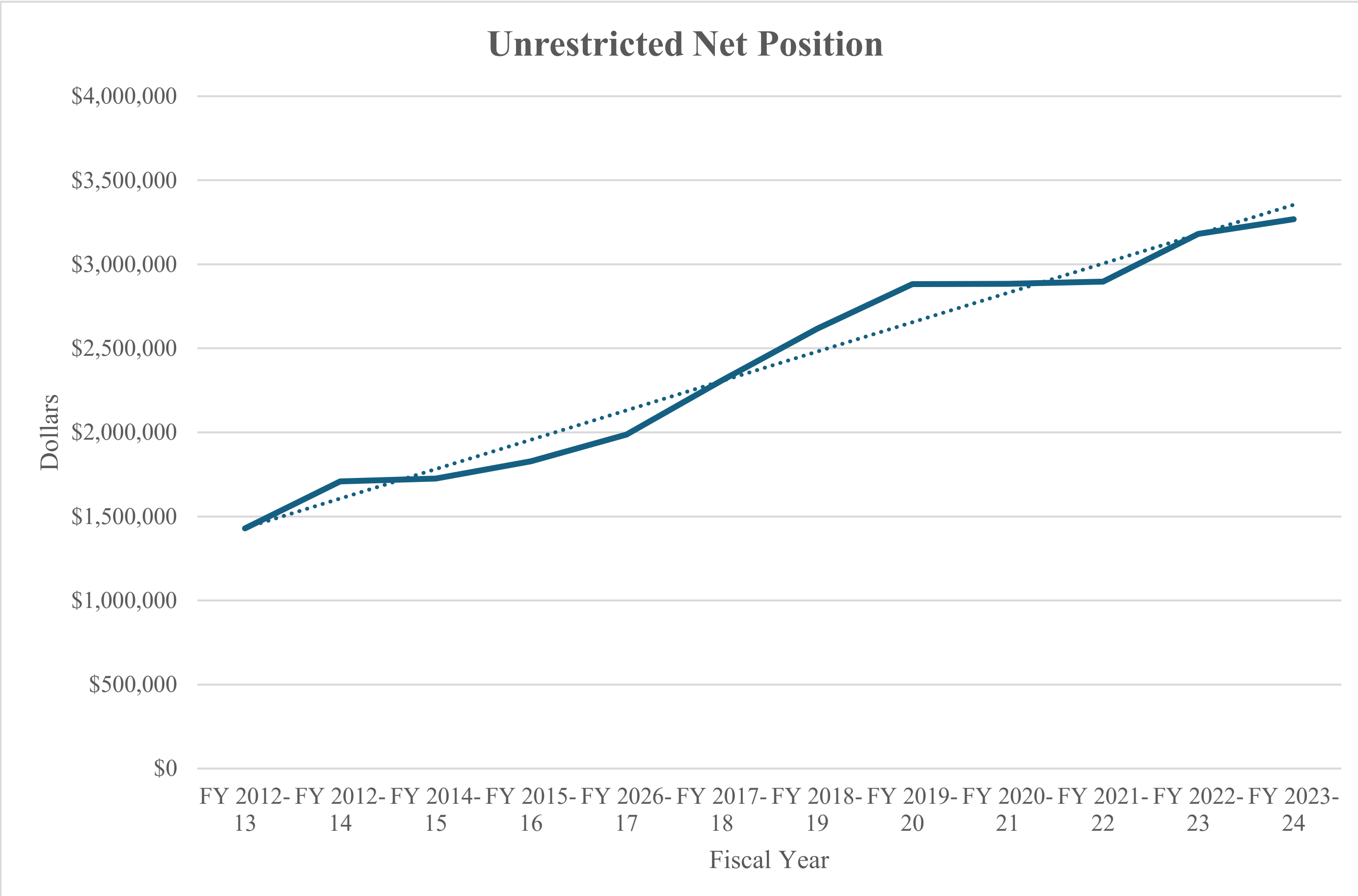
SANITATION FUND 907



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

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

Source: Annual Audit

SOUTHEAST TENNESSEE TRADE & CONFERENCE CENTER FUND

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 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2025-26 BUDGET PRIORITIES

- Repair and maintenance expenses include $125,000 to repair the floor cracks at the conference center, repaint the blue roof, clean and repaint the exterior entrance, and other general repairs.

- Fixed assets expenses include $12,500 for a floor cleaning machine and replacement tables.

SE TN Trade & Conference Center at Regional Park

SOUTHEAST TENNESSEE TRADE & CONFERENCE CENTER FUND

REVENUES

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Charges for Services

14-0000-4915	Rental Income	36,126	41,634	40,000	40,000	40,000
Total Charges for Services		**36,126**	**41,634**	**40,000**	**40,000**	**40,000**

Other Financing Sources

14-0000-7010	Transfer In From General Fund	-	-	120,000	-	-
Total Other Financing Sources		**-**	**-**	**120,000**	**-**	**-**

Total SE TN Trade & Conference Center Revenues		**36,126**	**41,634**	**160,000**	**40,000**	**40,000**

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Personnel Services

14-0000-5118	Salaries: Seasonal	6,150	5,607	4,500	6,000	6,000
14-0000-5140	FICA	470	429	500	500	500
Total Personnel Services		**6,620**	**6,036**	**5,000**	**6,500**	**6,500**

Operations

14-0000-5240	Electric	20,000	21,800	18,000	22,000	22,000
14-0000-5242	Water	442	526	600	600	600
14-0000-5244	Sewer	502	632	600	600	600
14-0000-5246	Gas	3,522	2,893	2,500	3,500	3,500
14-0000-5248	Telephone	1,138	1,258	1,200	1,200	1,200
14-0000-5274	R&M Buildings & Grounds	3,153	537	-	125,000	125,000
14-0000-5290	Machinery & Equipment Rental	-	-	-	1,000	1,000
Total Operations		**28,757**	**27,646**	**22,900**	**153,900**	**153,900**

SOUTHEAST TENNESSEE TRADE & CONFERENCE CENTER FUND

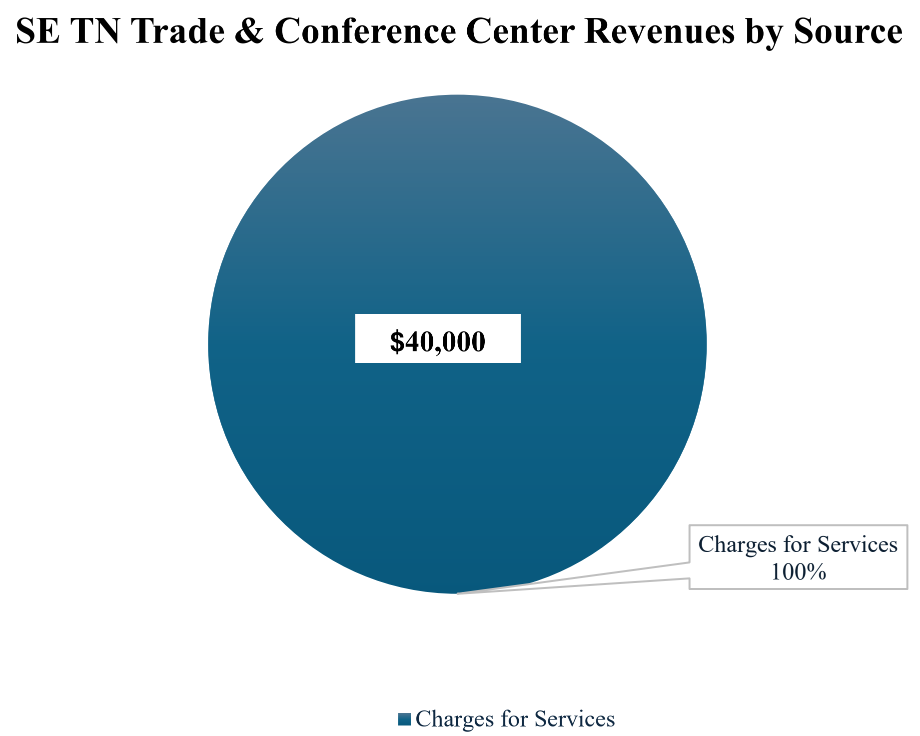
EXPENDITURES

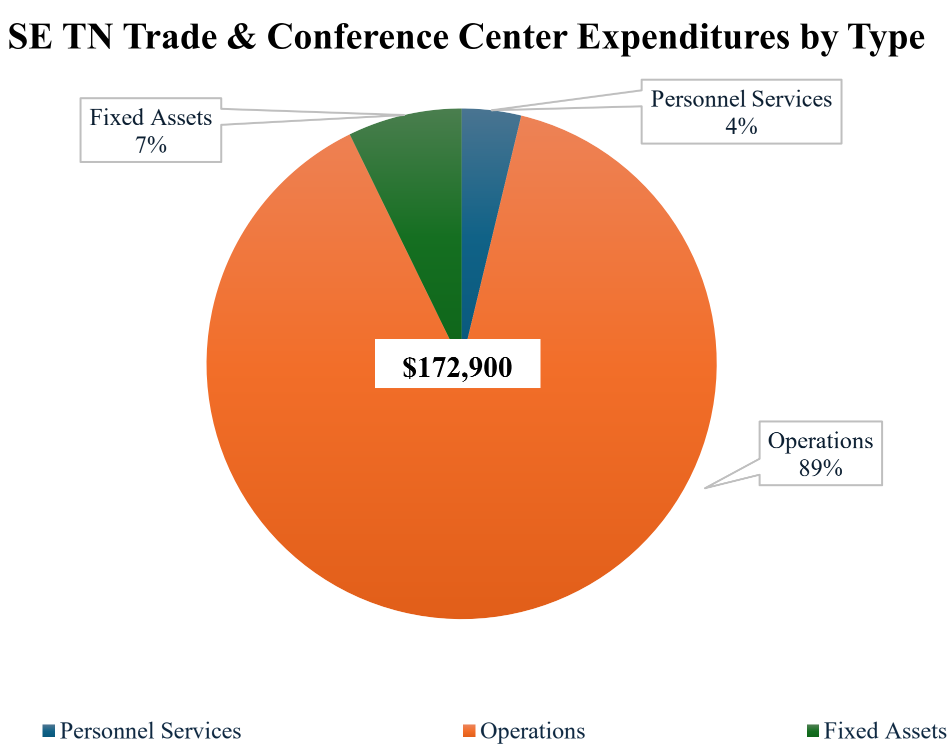
Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Fixed Assets

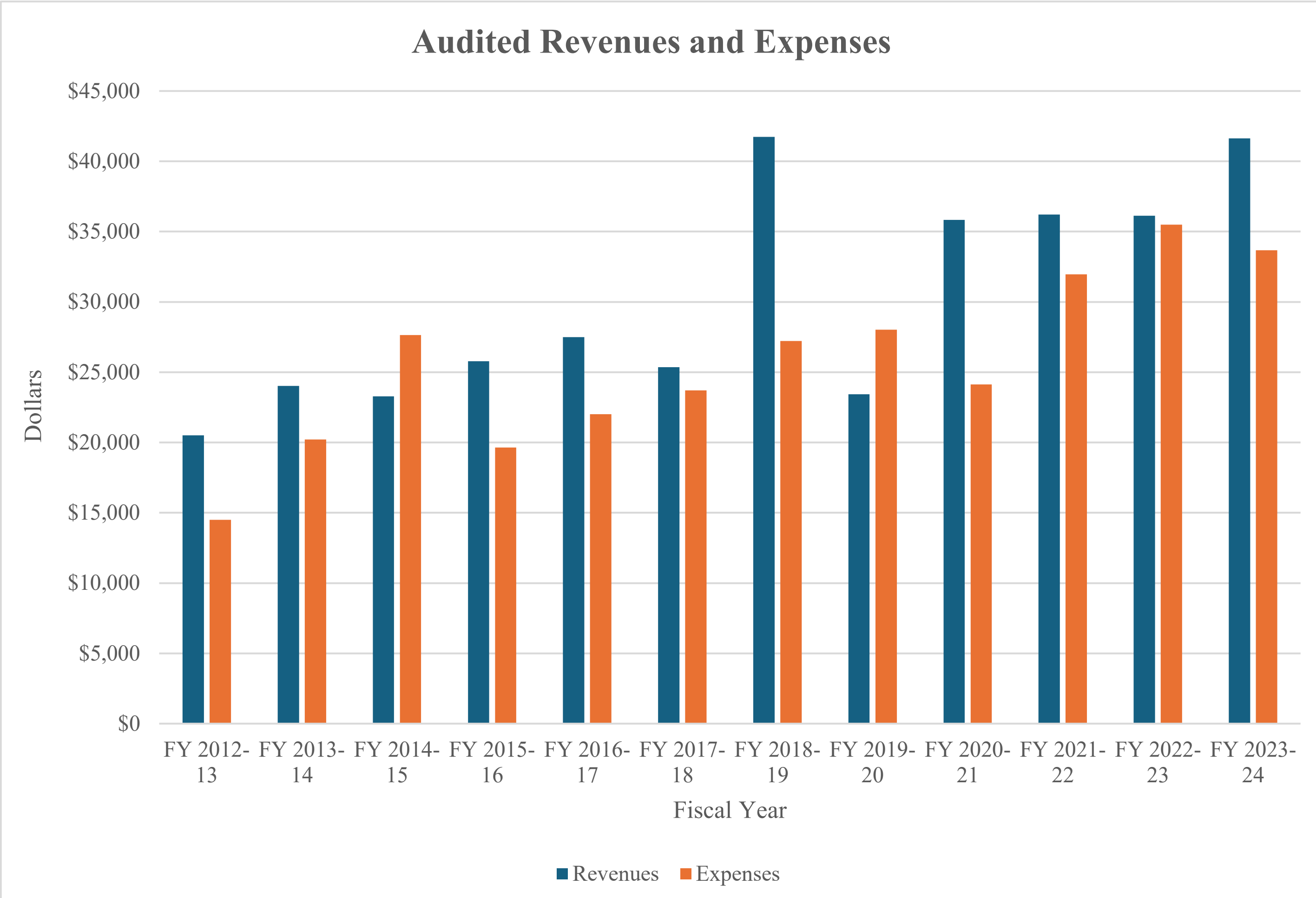
Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
14-0000-6090	Fixed Assets	-	-	-	12,500	12,500
Total Fixed Assets		**-**	**-**	**-**	**12,500**	**12,500**
Total SE TN Trade & Conference Center Expenditures		**35,377**	**33,682**	**27,900**	**172,900**	**172,900**
Revenues Over (Under) Expenditures		**749**	**7,952**	**132,100**	**(132,900)**	**(132,900)**
Beginning Net Position		**29,251**	**30,000**	**35,000**	**165,000**	**165,000**
Ending Net Position		**30,000**	**37,952**	**167,100**	**32,100**	**32,100**

SOUTHEAST TENNESSEE TRADE & CONFERENCE CENTER FUND





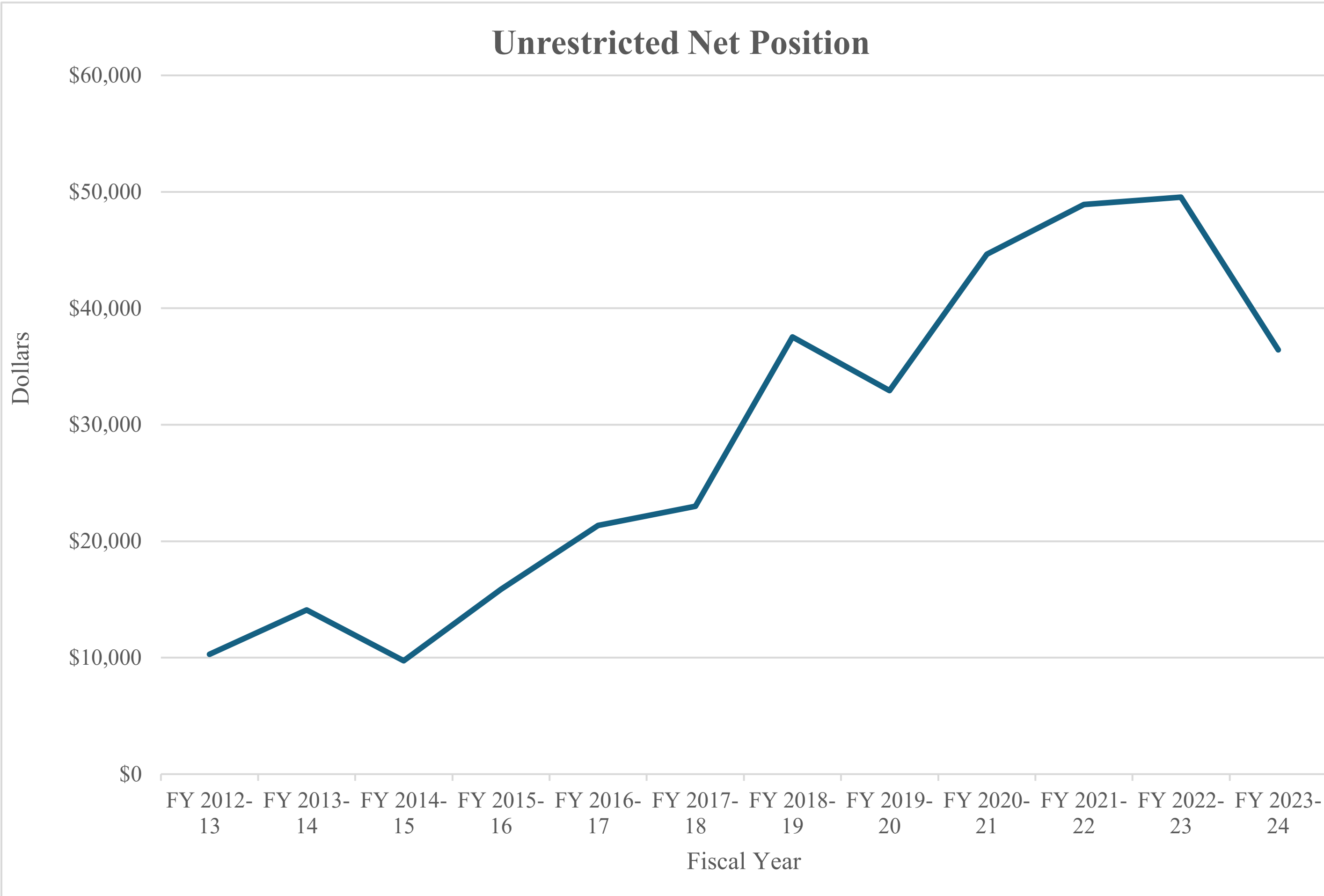
SOUTHEAST TENNESSEE TRADE & CONFERENCE CENTER FUND



Fiscal Year	Revenues	Expenses	Rev. over Exp.
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

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

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

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

Position Title	FY 2023-24	FY 2024-25	FY 2025-26
No Positions in this Fund	0	0	0
Total Positions	**0**	**0**	**0**

FY 2025-26 BUDGET PRIORITIES

- Capital outlay expenses include $400,000 to replace five Police Department vehicles, $40,000 to replace a Parks & Recreation Department pick-up truck, $146,000 to replace a leaf vacuum machine for the Public Works Department that was approved during the previous fiscal year but will be delivered and paid during this fiscal year, $45,000 for a replacement Public Works Department pick-up truck, and $75,000 for a replacement flatbed truck for the Sanitation Enterprise Fund for a total of $706,000.

FLEET MANAGEMENT FUND

REVENUES

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Other Revenues

Account Number	Revenue Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
11-0000-4720	Fleet Charges- General Fund	969,900	1,003,900	1,090,900	1,099,900	1,099,900
11-0000-4720	Fleet Charges-Enterprise Fund	180,000	180,000	180,000	180,000	180,000
11-0000-4910	Interest Income	224,559	425,439	300,000	200,000	200,000
11-0000-4965	Gain (Loss) on Asset Sale	59,307	32,005	60,000	20,000	20,000
Total Other Revenues		**1,433,766**	**1,641,344**	**1,630,900**	**1,499,900**	**1,499,900**

Total Fleet Management Fund Revenues	**1,433,766**	**1,641,344**	**1,630,900**	**1,499,900**	**1,499,900**

EXPENDITURES

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved

Capital Outlay

Account Number	Expenditure Description	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Budgeted/ Amended	FY 2025-26 Manager Proposed	FY 2025-26 Council Approved
11-0000-6090	Police Vehicles (5)	166,012	34,165	228,690	400,000	400,000
11-0000-6090	Parks & Recreation Pick-Up Truck	-	35,219	-	40,000	40,000
11-0000-6090	Public Works Leaf Vacuum Machine	-	-	-	146,000	146,000
11-0000-6090	Public Works Pick-Up Truck	-	86,044	-	45,000	45,000
11-0000-6090	Sanitation Flat Bed Truck	-	-	-	75,000	75,000
11-0000-6090	Community Development Pick-Up Trucks	-	113,460	-	-	-
11-0000-6090	Tractor & Mower	136,995	134,262	-	-	-
11-0000-6090	Public Works Knuckleboom	-	170,684	-	-	-
11-0000-6090	Gator & Used ATV	19,348	-	-	-	-
11-0000-6090	Bucket Truck	-	-	131,777	-	-
11-0000-6090	Sideloader Sanitation Truck	-	-	326,236	-	-
Total Capital Outlay		**322,355**	**573,834**	**686,703**	**706,000**	**706,000**

Total Fleet Management Fund Expenditures	**322,355**	**573,834**	**686,703**	**706,000**	**706,000**
Revenues Over (Under) Expenditures	**1,111,411**	**1,067,510**	**944,197**	**793,900**	**793,900**
Beginning Net Position	**4,888,589**	**6,000,000**	**6,500,000**	**7,400,000**	**7,400,000**
Ending Net Position	**6,000,000**	**7,067,510**	**7,444,197**	**8,193,900**	**8,193,900**

LONG TERM DEBT SCHEDULE

LONG TERM DEBT SCHEDULE

USDA COMMUNITY FACILITIES LOAN

Debt Type	Acquisition Date	Fiscal Year Due	Principal	Interest	Total
School consolidation building program, 2.125%-2.250%	3/2024 & 12/2024	FY 2025-26	669,420	858,492	1,527,912
		FY 2026-27	684,240	843,603	1,527,843
		FY 2027-28	697,150	830,657	1,527,807
		FY 2028-29	714,920	812,877	1,527,797
		FY 2029-30	730,750	796,974	1,527,724
		Fy 2030-31	747,070	780,718	1,527,788
Funded by a $1,000,000 transfer from the General Fund (LOST) to the Debt Service Fund and a $700,000 reimbursement from the City Board of Education.		FY 2031-32	761,610	766,195	1,527,805
		FY 2032-33	780,620	747,158	1,527,778
		FY 2033-34	798,030	729,792	1,527,822
		FY 2034-35	815,790	712,039	1,527,829
		FY 2035-36	832,000	695,792	1,527,792
		FY 2036-37	852,400	675,381	1,527,781
		FY 2037-38	871,350	656,419	1,527,769
		FY 2038-39	890,740	637,033	1,527,773
		FY 2039-40	908,960	618,904	1,527,864
		FY 2040-41	930,780	596,993	1,527,773
		FY 2041-42	951,540	576,284	1,527,824
		FY 2042-43	972,680	555,113	1,527,793
		FY 2043-44	992,860	534,929	1,527,789
		FY 2044-45	1,016,410	511,381	1,527,791
		FY 2045-46	1,039,000	488,766	1,527,766
		FY 2046-47	1,062,140	465,648	1,527,788
		FY 2047-48	1,084,540	443,218	1,527,758
		FY 2048-49	1,109,920	417,881	1,527,801
		FY 2049-50	1,134,580	393,184	1,527,764
		FY 2050-51	1,159,860	367,937	1,527,797
		FY 2051-52	1,184,690	343,056	1,527,746
		FY 2052-53	1,211,970	315,765	1,527,735
		FY 2053-54	1,238,990	288,795	1,527,785
		FY 2054-55	1,266,510	261,223	1,527,733
		FY 2055-56	1,294,080	233,664	1,527,744
		FY 2056-57	1,323,500	204,240	1,527,740
		FY 2057-58	1,352,930	174,786	1,527,716
		FY 2058-59	1,383,050	144,677	1,527,727
		FY 2059-60	1,413,580	114,191	1,527,771
		FY 2060-61	1,321,090	82,768	1,403,858
		FY 2061-62	1,099,540	56,569	1,156,109
		FY 2062-63	1,124,300	31,795	1,156,095
		FY 2063-64	743,870	7,990	751,860
		FY 2064-65	77,060	411	77,471
Total USDA Community Facilities Loan Debt			**$ 39,244,520**	**$ 18,773,297**	**$ 58,017,817**

LONG TERM DEBT SCHEDULE

GENERAL OBLIGATION BOND, SERIES 2021

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 2025-26	240,000	140,415	380,415
		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
Total General Obligation Bond, Series 2021 Debt			**$ 6,395,000**	**$ 1,579,115**	**$ 7,974,115**

Total Debt Payments for FY 2025-26

Principal	Interest	Total
$909,420	$998,907	$1,908,327

Total Debt Outstanding

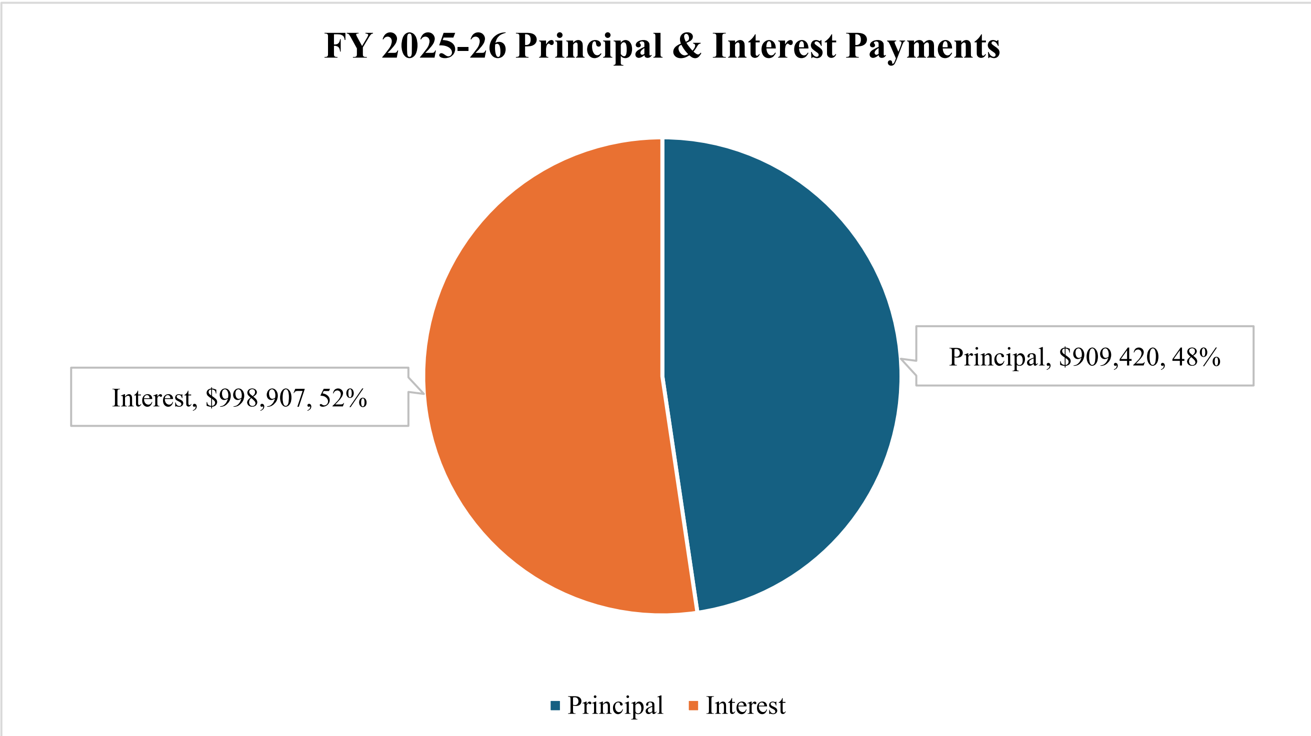
Principal	Interest	Total
$45,639,520	$20,352,412	$65,991,932

Debt per Capita

Total Debt	Population	Debt per Capita
$65,991,932	$14,731	$4,480

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

LONG TERM DEBT SCHEDULE



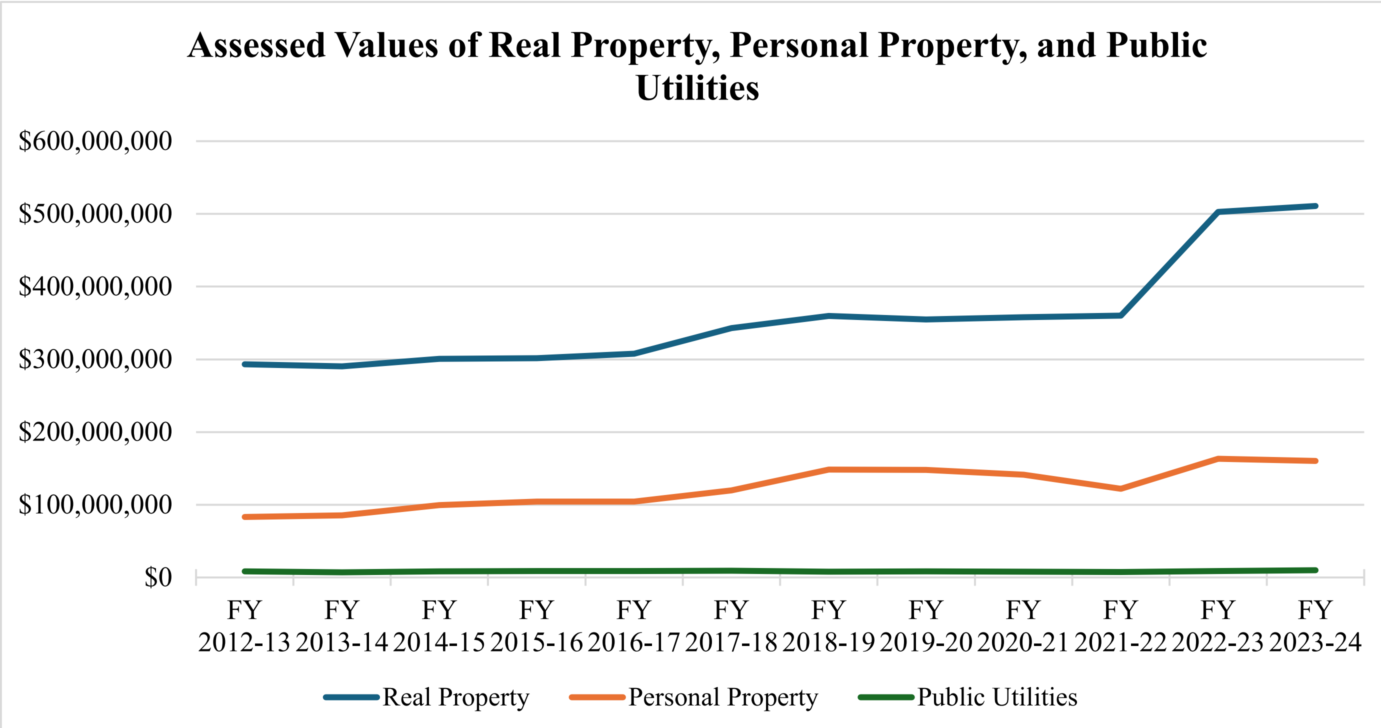
STATISTICAL INFORMATION

ADJACENT COUNTIES' & CITIES' TOTAL PROPERTY TAX RATES FOR 2024

McMinn County / 1.08230	
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
Monroe County / 1.52280	
Madisonville / 0.59950	2.12230
Sweetwater / 0.93460	2.45740
Tellico Plains / 0.31340	1.83620
Vonore / 0.35040	1.87320
Meigs County / 1.68850	
Decatur / 0.34490	2.03340
Polk County / 1.68950	
Benton / 0.52000	2.20950
Copperhill / 0.76870	2.45820
Ducktown / 0.59220	2.28170
Roane County / 2.32500	
Harriman / 1.09000	3.41500
Kingston / 1.31000	3.63500
Oak Ridge / 2.31360	4.63860
Olive Springs / 1.33600	3.66100
Rockwood / 1.05000	3.37500
Loudon County / 1.76830	
Lenoir City / 0.94550	2.71380
Loudon / 1.19900	2.96730
Bradley County / 1.43920	
Charleston / 0.39100	1.83020
Cleveland / 1.71300	3.15220

Source: Tennessee Comptroller of the Treasury

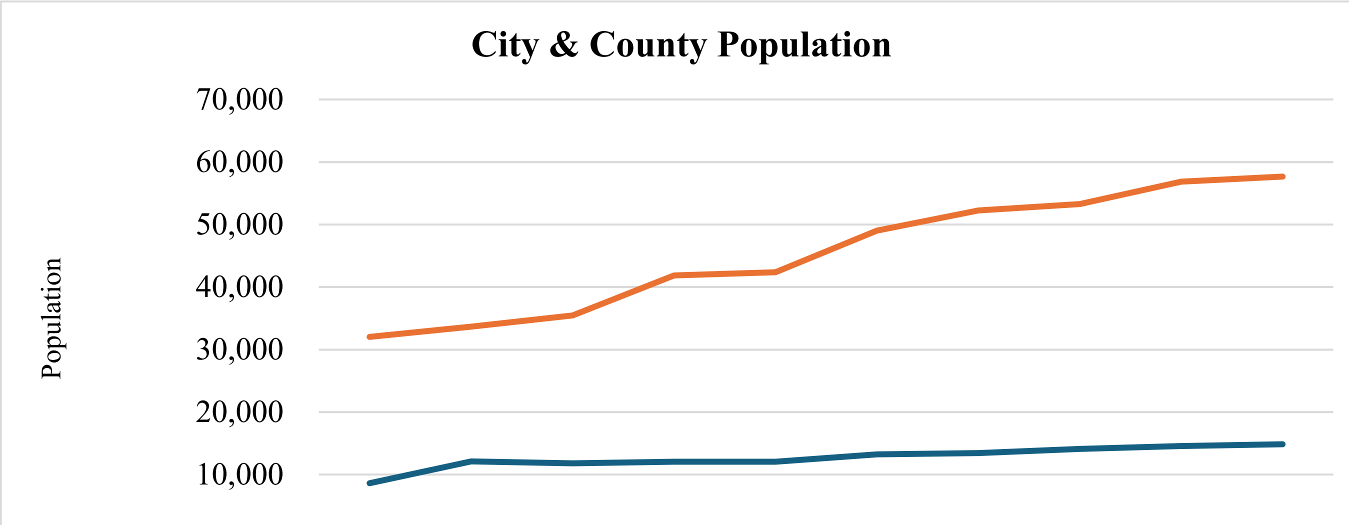
ASSESSED VALUES



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

Source: Annual Audit

CITY/COUNTY POPULATION



	1950	1960	1970	1980	1990	2000	2010	2020	2030	2040
City Population	8,618	12,103	11,790	12,080	12,054	13,220	13,458	14,084	14,577	14,852
County Population	32,024	33,662	35,462	41,878	42,383	49,015	52,266	53,270	56,845	57,664

The city's current population is 14,731 as of July 2023 according to the U.S. Census Bureau, a 4.6% increase from 2020.

The county's current population is 55,678 as of July 2023 according to the U.S. Census Bureau, a 4.5% increase 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.
- 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 14.0%.
- Median age: 41.2 as compared to the state at 39.1.

Sources: U.S. Census Bureau and Boyd Center for Business and Economic Research, University of Tennessee.

CITY EMPLOYEES BY TYPE

Department	Total	Full-Time	Part-Time / Volunteer	Seasonal	Elected	Board Member
General Fund						
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	2	1			
Parks & Recreation	25	9	1	15		7
Police Department	42	38	4			
Public Works	30	30				
Special Revenue Fund						
Hotel-Motel Tax Fund	0.67	0.67				
Enterprise Fund						
Sanitation Fund	8	6	2			
Total Employees	**169**	**128**	**21**	**15**	**5**	**31**

Board Members - Community Development

Athens Regional Planning Commission (7)

Board of Adjustments & Appeals (5)

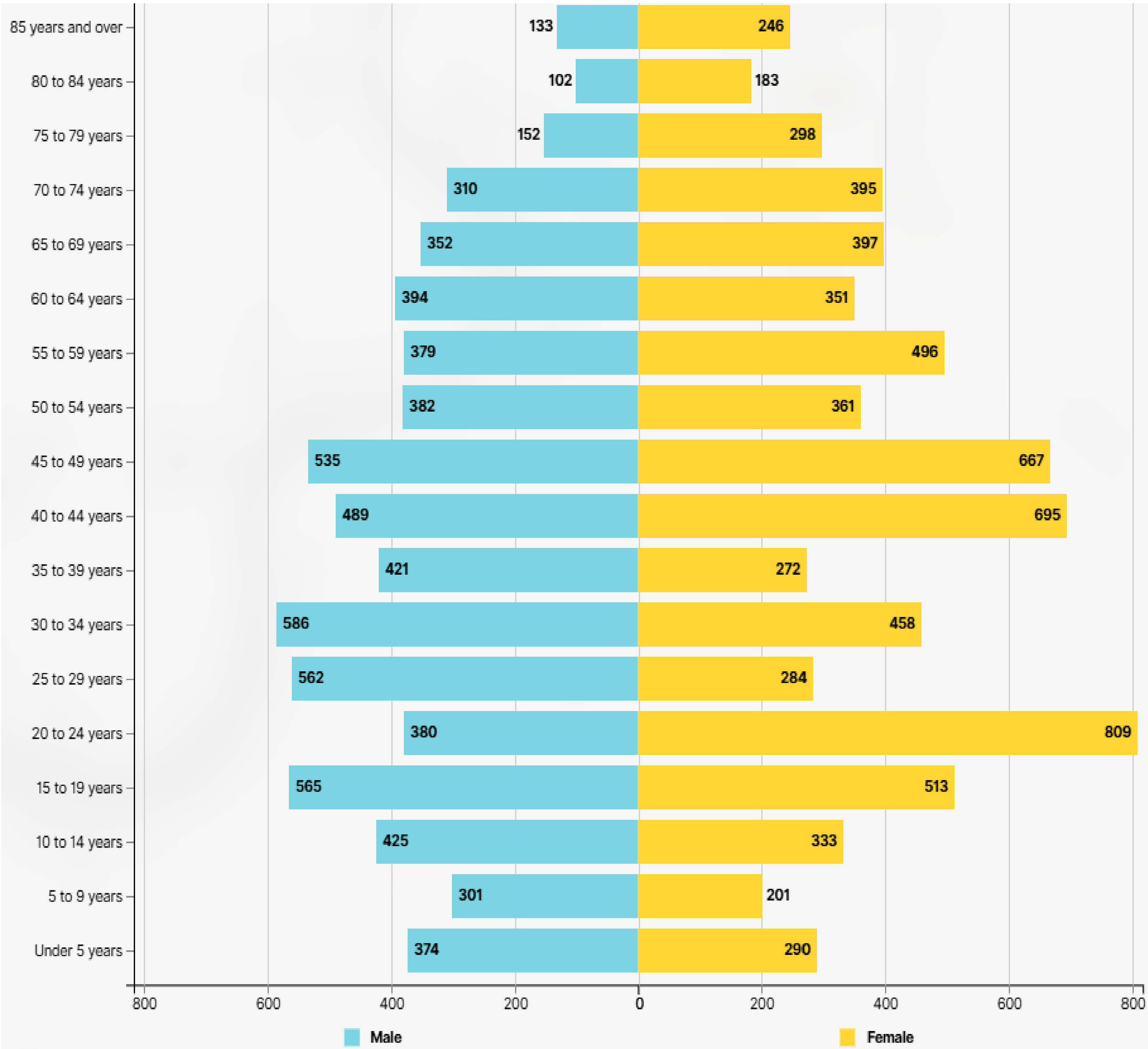
Board of Zoning Appeals (5)

Historic Preservation Committee (7)

Board Members - Parks & Recreation

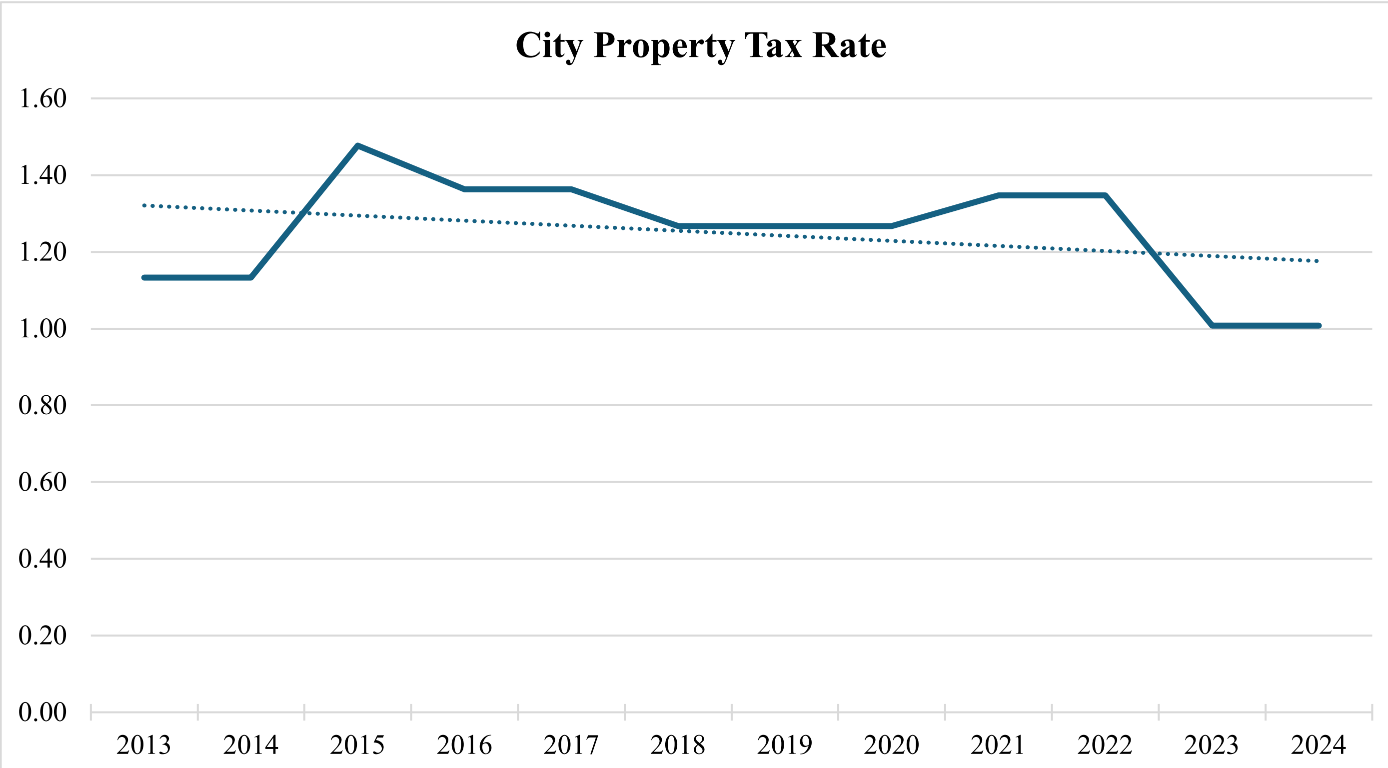
Recreation Advisory Board (7)

CITY POPULATION BY AGE & GENDER



Source: U.S. Census Bureau, 2022

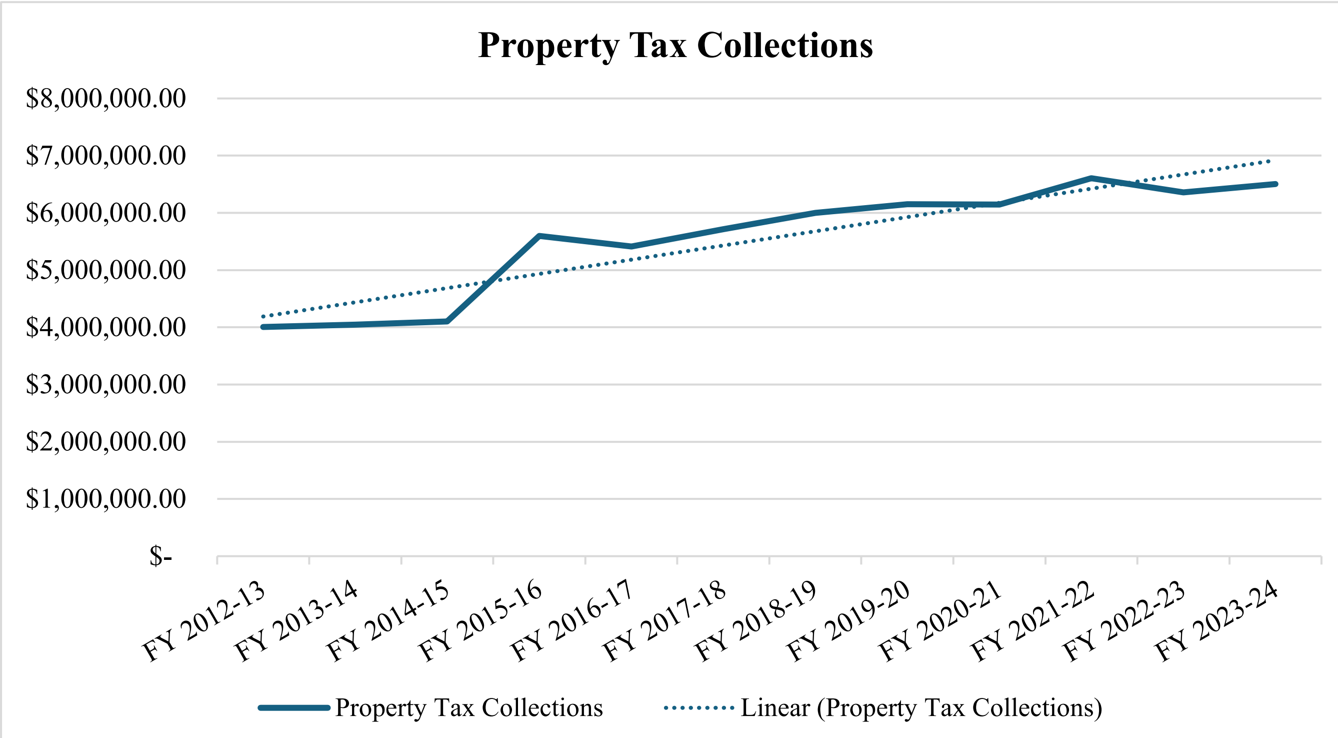
CITY PROPERTY TAX RATE



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

Source: Annual Audit

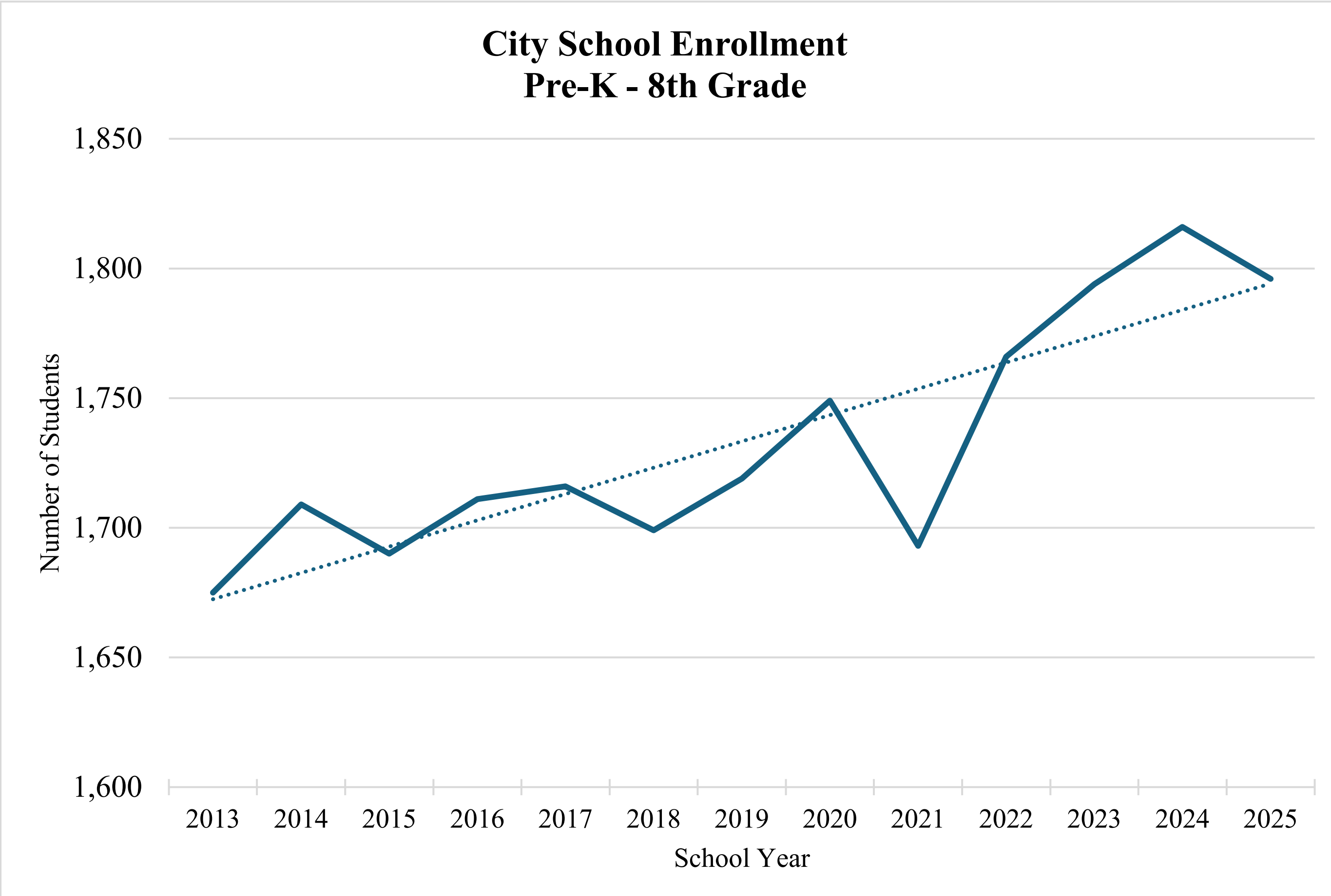
CITY PROPERTY TAX COLLECTIONS



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%

Source: Annual Audit

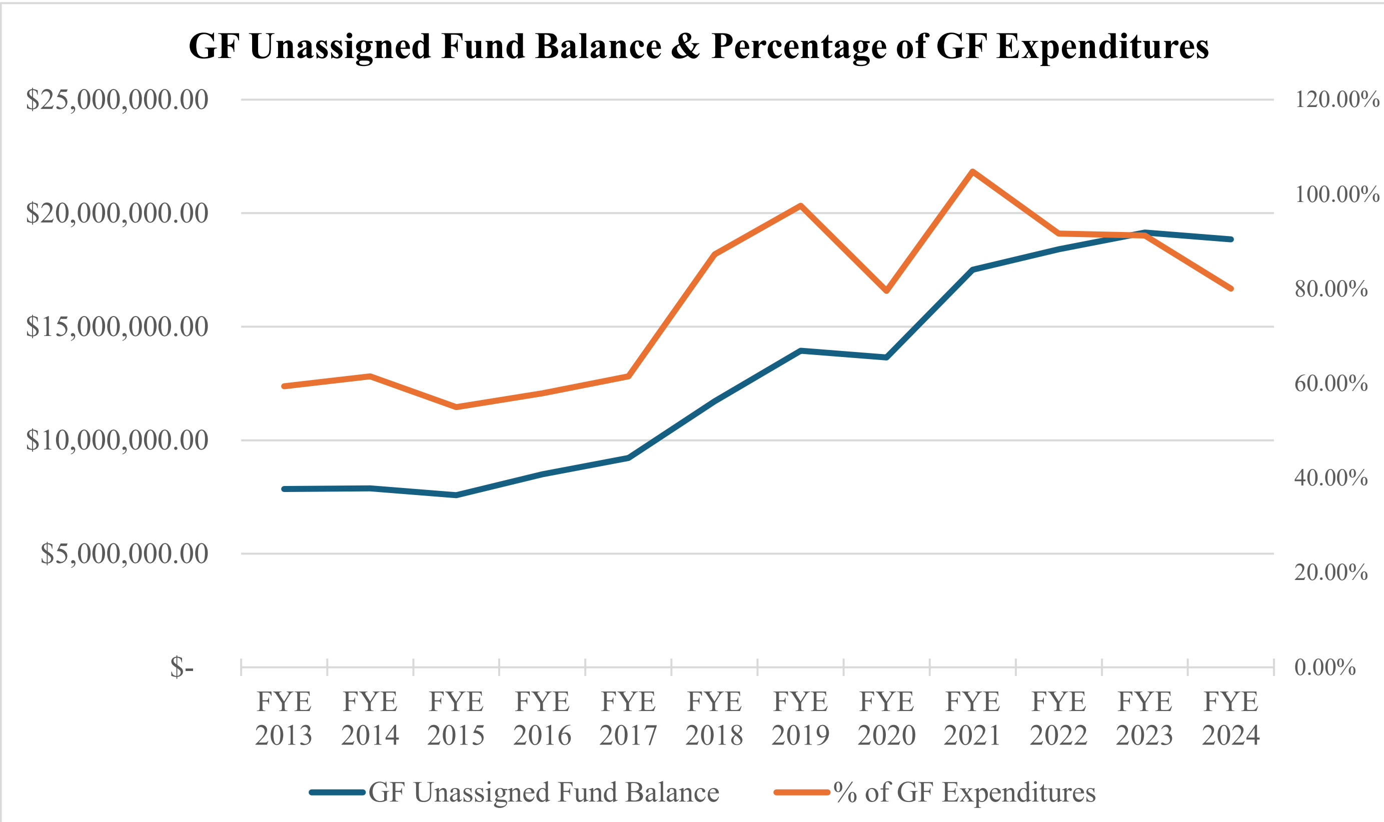
CITY SCHOOL ENROLLMENT



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	1,796	(1.10%)

Source: Athens Board of Education

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



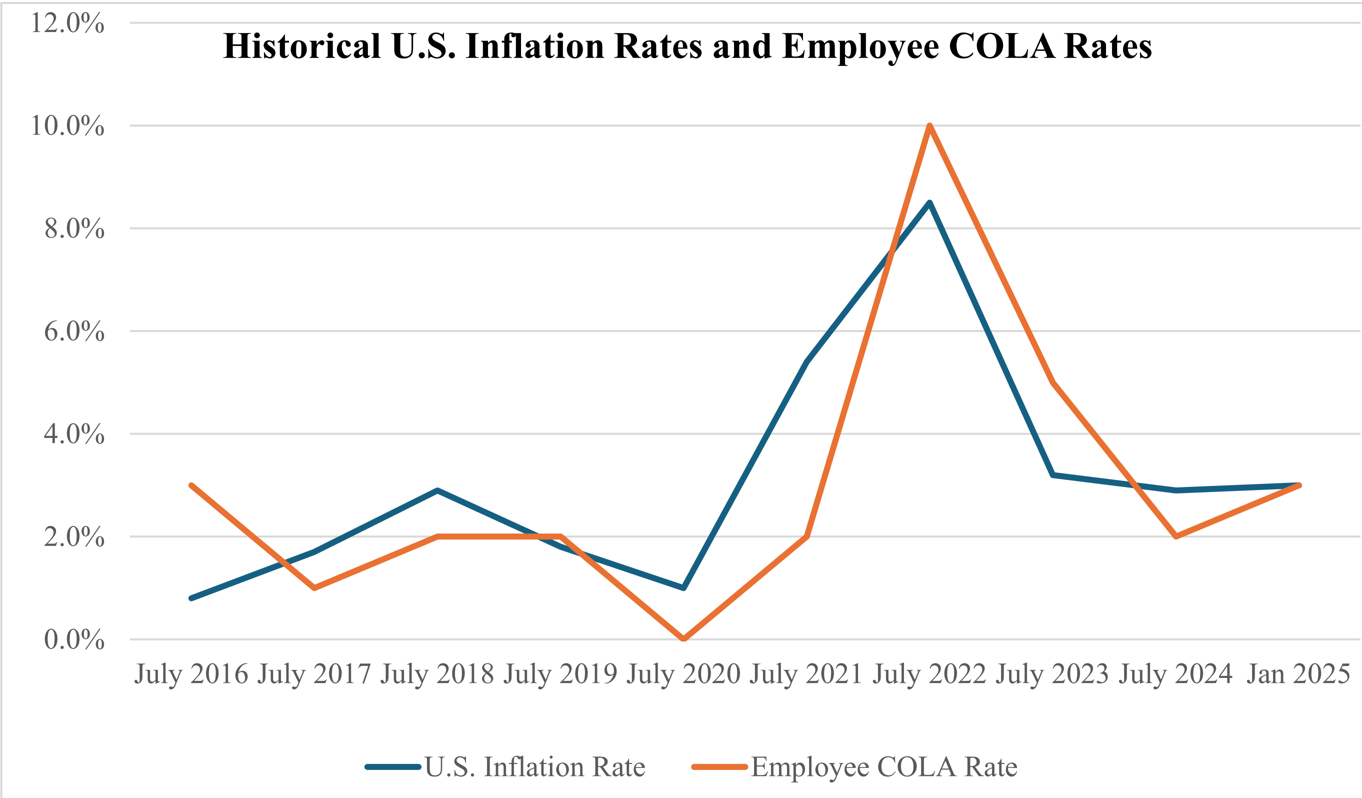
Fiscal Year	GF Unassigned Fund Balance	% of GF Expenditures
FYE 2013	$7,854,881	59.40%
FYE 2014	$7,881,265	61.50%
FYE 2015	$7,579,861	55.00%
FYE 2016	$8,495,582	57.90%
FYE 2017	$9,214,911	61.50%
FYE 2018	$11,713,042	87.30%
FYE 2019	$13,947,862	97.60%
FYE 2020	$13,640,768	79.60%
FYE 2021	$17,507,197	104.80%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

Source: Annual Audit

Note: % of General Fund expenditures include transfers out.

Note: 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%
Jan 2025	3.00%	3.00%

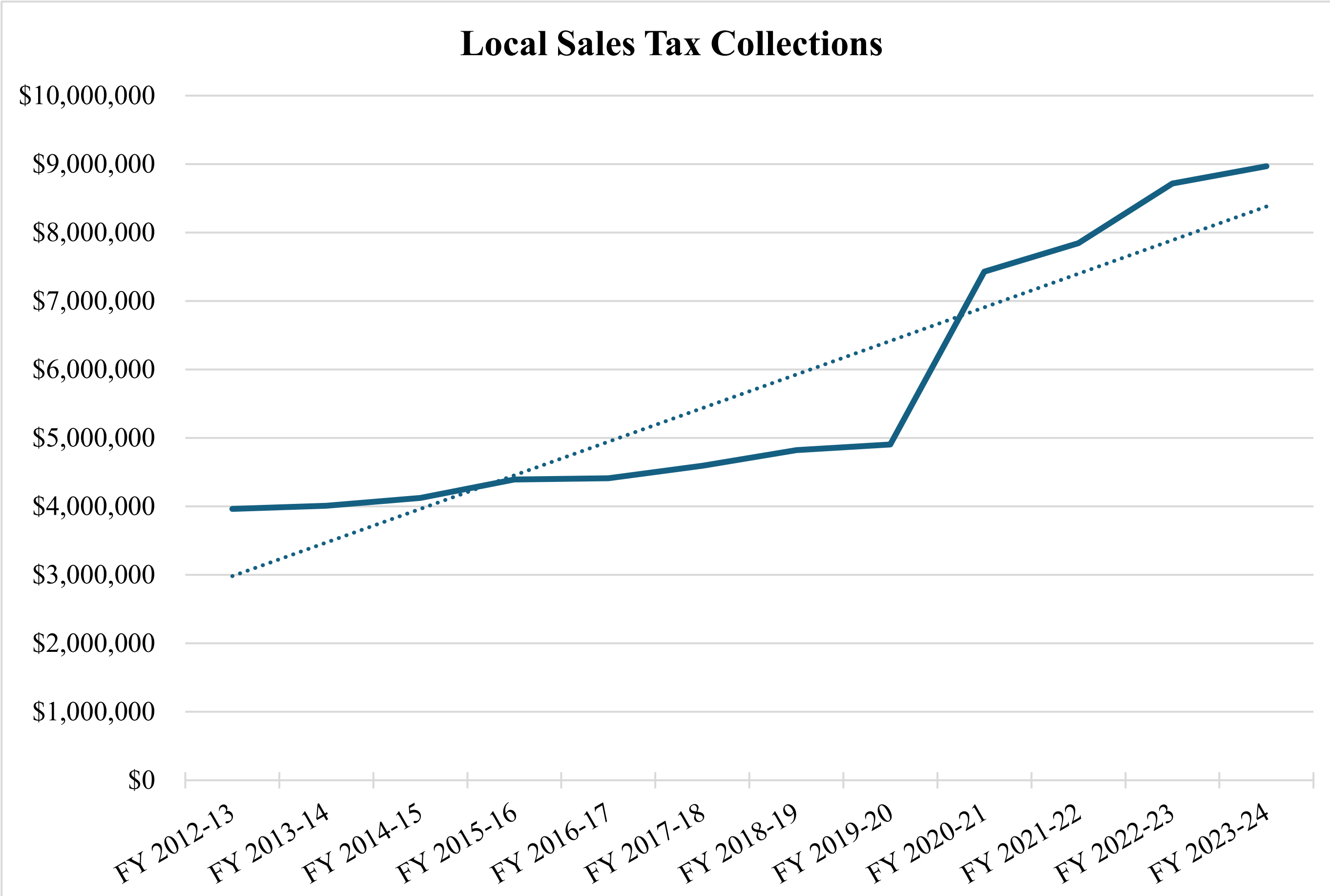
Source: U.S. Inflation Calculator

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

LOCAL SALES TAX COLLECTIONS

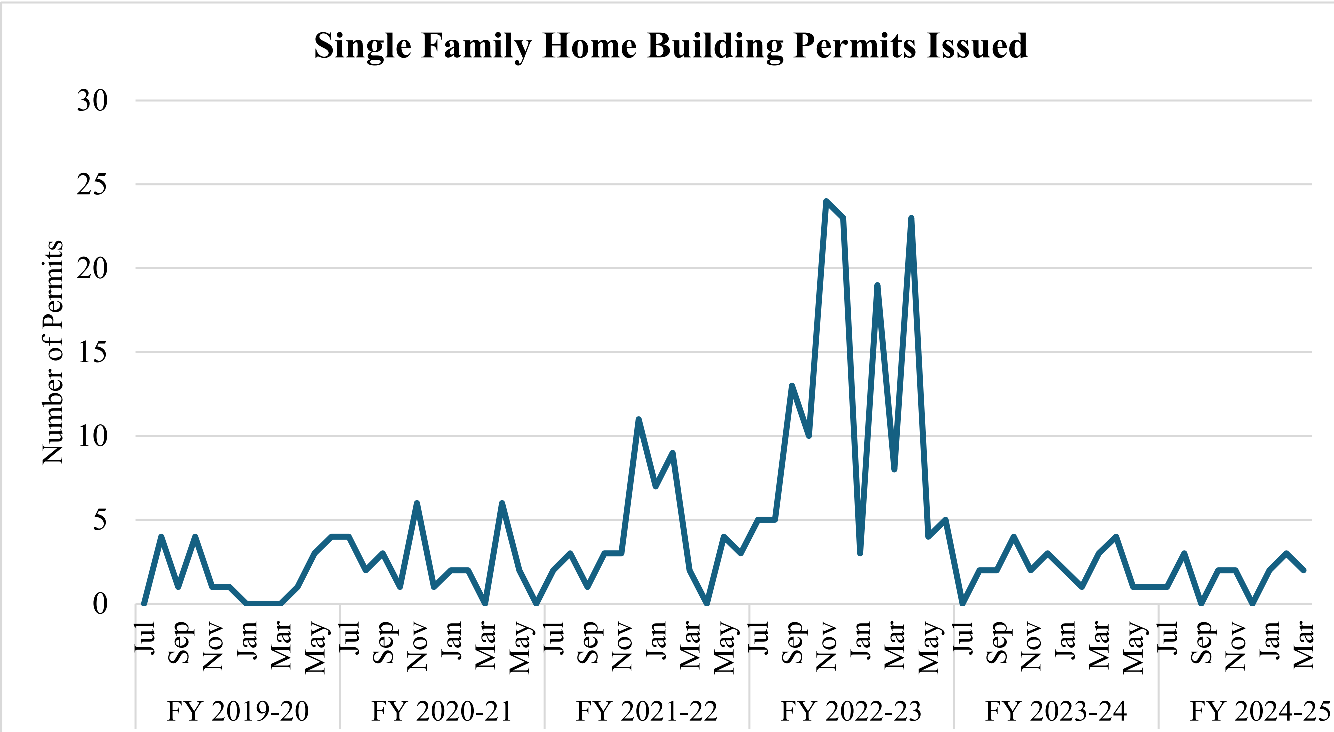


Fiscal Year	Local Sales Tax	Percentage Change
FY 2012-13	$3,963,723	
FY 2013-14	$4,009,132	1.15%
FY 2014-15	$4,121,597	2.81%
FY 2015-16	$4,391,883	6.56%
FY 2016-17	$4,411,095	0.44%
FY 2017-18	$4,592,782	4.12%
FY 2018-19	$4,821,329	4.98%
FY 2019-20	$4,903,778	1.71%
FY 2020-21	$7,427,784	51.47%
FY 2021-22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

Source: Annual Audit

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

SINGLE FAMILY HOME BUILDING PERMITS ISSUED



Month	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
July	0	4	2	5	0	1
Aug.	4	2	3	5	2	3
Sept.	1	3	1	13	2	0
Oct.	4	1	3	10	4	2
Nov.	1	6	3	24	2	2
Dec.	1	1	11	23	3	0
Jan.	0	2	7	3	2	2
Feb.	0	2	9	19	1	3
Mar.	0	0	2	8	3	2
Apr.	1	6	0	23	4	2
May	3	2	4	4	1	1
June	4	0	3	5	1	
Total	**19**	**29**	**48**	**142**	**25**	**18**

Source: Community Development Department

TOP TEN PROPERTY TAXPAYERS FOR 2024

Number	Taxpayer	Type of Business	Taxable Assessed Value	% of Total Taxable Assessed Value
1	Denso Tennessee, Inc.	Auto Parts Manufacturer	$98,500,289	14.5%
2	E&E Manufacturing	Auto Parts Supplier	$18,046,672	2.6%
3	Starr Regional Medical Center	Healthcare	$14,668,901	2.2%
4	ABB	Electrical Components Manufacturer	$11,324,173	1.7%
5	HP Pelzer	Automotive Parts Supplier	$9,746,443	1.4%
6	Adient	Automotive Seating	$8,881,104	1.3%
7	Heil Trailer International	Trailer Tanks	$7,514,725	1.1%
8	Dean Foods/Mayfield Dairy Farms, Inc.	Dairy Products	$7,410,784	1.1%
9	Walmart	Retail	$6,671,684	1.0%
10	A&R Lobasco	Real Estate Investment	$6,404,280	0.9%
Total			**$189,169,055**	**27.8%**

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 17, 2025

Community Development Department

Building Fee Schedule

Item	Fee
Planning Fees	
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)
Plan Review Fees	
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
Building Permit Fees	
	\$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
Inspection Fees	
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
Inspection Fees (*continued*)	
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 server line replacement \$15 each, underground storm sewer \$15 each, under slap rough-in \$25 each, new construction
Other Fees	
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 17, 2025

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 423-744-2754	

City Council Updated/Adopted on June 17, 2025

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 17, 2025

Municipal Court

Fee Schedule

Item	Fee
Court Cost	$90 less $1 for municipal court judge and clerks training
Failure to Appear	$20 additional
Credit Card Convenience Fee	$4.50 flat fee plus 3%
Return Check Fee	$45
Municipal court cost established by city ordinance.	
Contact: City Manager's Office 423-744-2702	

City Council Updated/Adopted on June 17, 2025

Parks & Recreation Department

Park Fee Schedules

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
Softball Fields (1-5)	$5 per hour each field
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	$2.50 per half hour
Pavilion	$2.50 per half hour
Pavilion with Kitchen	$15 per half hour + $25 refundable key deposit

Parks & Recreation Department

Park Fee Schedules

Prof Powers Park

Item	Fee
Field	$5 per hour
Pavilion	$2.50 per hour

Market Park

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

Fisher Field

Item	Fee
Field	$5 per hour

Eureka Trail

Item	Fee
Reservation Fee	$25

Miscellaneous Fees

Item	Fee
Tournament Deposit	$200
Tournament Field Lights	$5
Tournament Local/Invitational 1-10 Teams	$25
Tournament Local/Invitational 11-20 Teams	$20
Tournament Local/Invitational 21+ Teams	$5
Tournament Foundation Team	$2
Tournament Additional Field Prep	$35
Tournament Qualifier/Championship 11-20 Teams	$10
Tournament Qualifier/Championship 21+ Teams	$5
Tournament Sure Dry	$10 per bag
Field Lights	$20 per hour
Extended Close	$50 flat fee
Festival Power Pedestal	$200, $100 each additional pedestal
Athens Park Foundation Rentals	$5
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 17, 2025

Parks & Recreation Department

Program & Event Fee Schedule

Item	Fee
Programs	
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
Events	
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 17, 2025

Parks & Recreation Department

Southeast TN Trade & 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
Classroom (860 sq ft, up to 56 people)	$20 per hour or maximum $75 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 17, 2025

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 17, 2025

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 423-744-9548	

City Council Updated/Adopted on June 17, 2025

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 17, 2025

Public Works Department

Sanitation Fee Schedule

Item	Fee
Residential	$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
Commercial/Industrial No Contracts	$44 per month, 4-cubic yard, $44 per day for each additional collection up to six per week $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
Commercial Shared Dumpsters	Range from $28.50 to $81 quarter, rate depends on waste quantity
Late Fee	5%
Credit Card Convenience Fee	3%
Return Check Fee	$45
Back door residential service is available at no additional charge with doctor's note.	
Contact: Public Works Department 423-744-2745	

City Council Updated/Adopted on June 17, 2025

BUDGET ORDINANCE

ORDINANCE NO. 1141

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, 2025 THROUGH JUNE 30, 2026.

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, 2025** through **June 30, 2026**.

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, 2025** and extending through **June 30, 2026**.

	Actual 2023-2024	Estimated 2024-2025	Proposed 2025-2026
GENERAL FUND			
GENERAL FUND REVENUES			
Taxes	18,619,673	18,223,000	18,542,000
Intergovernmental Revenue	3,075,281	2,680,000	2,808,000
Charges for Services	377,715	227,000	276,000
Fines and Forfeits	113,447	100,000	100,000
Interest	813,317	500,000	550,000
Miscellaneous	176,331	20,000	30,000
TOTAL GENERAL FUND REVENUES	23,175,764	21,750,000	22,306,000
GENERAL FUND EXPENDITURES			
ADMINISTRATION			
City Council	145,035	121,000	140,300
City Hall	277,682	200,300	220,900
City Manager's Office	358,141	323,800	384,400
TOTAL ADMINISTRATION	780,858	645,100	745,600
COMMUNITY DEVELOPMENT			
Administration	195,401	209,700	246,300
Cemeteries	44,497	151,700	52,200
Codes Enforcement	326,172	389,300	396,600
TOTAL COMMUNITY DEVELOPMENT	566,070	750,700	695,100
FINANCE	554,048	576,400	613,000
FINANCE - PURCHASING	119,200	139,400	93,400
FIRE			
Administration	215,495	231,500	245,600
Prevention	116,385	132,800	151,600
Suppression	2,590,426	2,883,600	3,102,300
TOTAL FIRE	2,922,306	3,247,900	3,499,500

HUMAN RESOURCES	256,564	278,000	278,900
INFORMATION TECHNOLOGY	328,877	682,700	898,100
PARKS & RECREATION			
Administration	221,593	250,200	240,700
Maintenance	735,250	821,300	901,700
Swimming Pools	65,031	50,100	61,600
Program Planning	430,239	383,000	421,500
TOTAL PARKS & RECREATION	1,452,113	1,504,600	1,625,500
POLICE			
Administration	411,615	337,200	353,000
Detectives	830,860	816,500	606,600
Patrol	2,640,295	3,118,800	3,624,300
TOTAL POLICE	3,882,770	4,272,500	4,583,900
PUBLIC WORKS			
Administration	408,071	407,100	444,000
Animal Shelter	219,688	263,800	309,300
Fleet Maintenance	362,493	393,200	407,200
Street Cleaning	973,681	1,076,300	1,077,000
Street Construction	536,057	708,900	674,000
Street Maintenance	1,962,196	1,078,400	1,106,600
Traffic Control	221,146	373,500	372,800
TOTAL PUBLIC WORKS	4,683,332	4,301,200	4,390,900
ATHENS CITY SCHOOLS	2,491,000	2,421,000	2,421,000
ATHENS UTILITIES BOARD	511,798	530,000	530,000
COMMUNICATIONS	327,748	364,300	378,000
SPECIAL APPROPRIATIONS	385,400	394,200	438,100
TRANSFERS	4,300,000	3,342,000	1,400,000
TOTAL GENERAL FUND EXPENDITURES	23,562,084	23,450,000	22,591,000
CHANGE IN CASH/FUND BALANCE	(386,320)	(1,700,000)	(285,000)
BEGINNING CASH/FUND BALANCE	19,240,960	18,854,000	17,154,000
ENDING CASH/FUND BALANCE	18,854,640	17,154,000	16,869,000
ENDING CASH AS A % OF EXPENDITURES	80.02%	73.15%	74.67%

DEBT SERVICE FUND-SCHOOLS			
DEBT SERVICE FUND REVENUES			
Interest	98,411	100,000	100,000
City Schools Contributions	700,000	700,000	700,000
Debt Proceeds	30,000,000	5,000,000	0
Transfers	1,000,000	1,000,000	1,000,000
TOTAL DEBT SERVICE FUND REVENUES	31,798,411	6,800,000	1,800,000
DEBT SERVICE FUND EXPENDITURES	31,797,954	6,815,000	1,529,000
CHANGE IN CASH/FUND BALANCE	457	(15,000)	271,000
BEGINNING CASH/FUND BALANCE	2,800,000	2,800,000	3,400,000
ENDING CASH/FUND BALANCE	2,800,457	2,785,000	3,671,000
ENDING CASH AS A % OF EXPENDITURES	8.81%	40.87%	240.09%

DEBT SERVICE FUND-CITY PROJECTS			
DEBT SERVICE FUND REVENUES			
Intergovernmental Revenues	0	0	0
Interest	14,517	5,000	5,000
Transfers	400,000	400,000	400,000
TOTAL DEBT SERVICE FUND REVENUES	414,517	405,000	405,000
DEBT SERVICE FUND EXPENDITURES	380,215	386,000	381,500
CHANGE IN CASH/FUND BALANCE	34,302	19,000	23,500
BEGINNING CASH/FUND BALANCE	44,923	79,000	98,000
ENDING CASH/FUND BALANCE	79,225	98,000	121,500
ENDING CASH AS A % OF EXPENDITURES	20.84%	25.39%	31.85%

SANITATION FUND			
SANITATION FUND REVENUES			
Charges For Services	1,013,069	969,000	989,000
Interest	75,477	50,000	50,000
Miscellaneous	267	1,000	1,000
TOTAL SANITATION FUND REVENUES	1,088,813	1,020,000	1,040,000
SANITATION FUND EXPENDITURES	998,131	1,120,000	1,239,300
CHANGE IN CASH/FUND BALANCE	90,682	(100,000)	(199,300)
BEGINNING CASH/FUND BALANCE	1,500,000	1,500,000	1,400,000
ENDING CASH/FUND BALANCE	1,590,682	1,400,000	1,200,700
ENDING CASH AS A % OF EXPENDITURES	159.37%	125.00%	96.89%

CONFERENCE CENTER FUND			
CONFERENCE CENTER REVENUES			
Charges For Services	41,634	40,000	40,000
Interest	0	0	0
General Fund Contribution	0	120,000	0
TOTAL SANITATION FUND REVENUES	41,634	160,000	40,000
CONFERENCE CENTER EXPENDITURES	33,682	27,900	172,900
CHANGE IN CASH/FUND BALANCE	7,952	132,100	(132,900)
BEGINNING CASH/FUND BALANCE	30,000	35,000	165,000
ENDING CASH/FUND BALANCE	37,952	167,100	32,100
ENDING CASH AS A % OF EXPENDITURES	112.68%	598.92%	18.57%

DRUG FUND			
DRUG FUND REVENUES			
Fines and Forfeits	36,440	20,000	30,000
Interest	5,605	0	5,000
TOTAL DRUG FUND REVENUES	42,045	20,000	35,000
DRUG FUND EXPENDITURES	1,589	34,000	35,000
CHANGE IN CASH/FUND BALANCE	40,456	(14,000)	0
BEGINNING CASH/FUND BALANCE	128,230	160,000	146,000
ENDING CASH/FUND BALANCE	168,686	146,000	146,000
ENDING CASH AS A % OF EXPENDITURES	10615.86%	429.41%	417.14%

HOTEL/MOTEL FUND			
HOTEL/MOTEL FUND REVENUES			
Hotel/Motel Tax	431,520	400,000	420,000
State Grants	5,000	0	10,000
Interest	23,117	10,000	0
Third Party Contributions	5,067	0	0
TOTAL HOTEL/MOTEL FUND REVENUES	464,704	410,000	430,000
HOTEL/MOTEL FUND EXPENDITURES	262,988	410,000	563,300
CHANGE IN CASH/FUND BALANCE	201,716	0	(133,300)
BEGINNING CASH/FUND BALANCE	482,006	650,000	650,000
ENDING CASH/FUND BALANCE	683,722	650,000	516,700
ENDING CASH AS A % OF EXPENDITURES	259.98%	158.54%	91.73%

CAPITAL IMPROVEMENT FUND

CAPITAL IMPROVEMENT FUND REVENUES:			
Grant Funds	486,298	100,000	6,308,500
Investment Income	705,211	600,000	300,000
Miscellaneous	24,640	25,000	25,000
Third Party Contributions	500,000	0	
Transfer From General Fund	2,900,000	1,942,000	475,000
TOTAL HOTEL/MOTEL FUND REVENUES	4,616,149	2,667,000	7,108,500
CAPITAL EXPENDITURES	1,935,108	3,028,500	16,675,000
CHANGE IN CASH/FUND BALANCE	2,681,041	(361,500)	(9,566,500)
BEGINNING CASH/FUND BALANCE	12,467,331	15,000,000	14,500,000
ENDING CASH/FUND BALANCE	15,148,372	14,638,500	4,933,500
ENDING CASH AS A % OF EXPENDITURES	782.82%	483.36%	29.59%

FLEET MANAGEMENT FUND

FLEET MANAGEMENT FUND REVENUES			
Fleet Charges	1,183,900	1,270,900	1,279,900
Interest	425,439	300,000	200,000
Gain on Sale of Assets	32,005	60,000	20,000
TOTAL HOTEL/MOTEL FUND REVENUES	1,641,344	1,630,900	1,499,900
FLEET FUND PURCHASES	573,834	686,703	706,000
CHANGE IN CASH/FUND BALANCE	1,067,510	944,197	793,900
BEGINNING CASH/FUND BALANCE	6,000,000	6,500,000	7,400,000
ENDING CASH/FUND BALANCE	7,067,510	7,444,197	8,193,900
ENDING CASH AS A % OF EXPENDITURES	1231.63%	1084.05%	1160.61%

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, 2025** and extending through **June 30, 2026**, as approved by the Athens City Board of Education:

	General Purpose Fund	Federal Projects Fund	Food Service Fund	Total All Funds
Revenues:				
Local Taxes	6,379,000	0	0	6,379,000
Charges for Services	305,625	0	54,000	359,625
Other Local Revenues	188,200	0	67,200	255,400
State Education Funds	13,107,168	0	12,500	13,119,668
Federal Funds received through State	0	1,544,648	1,434,587	2,979,235
Other Sources	1,000	0	0	1,000
Total estimated revenues	19,980,993	1,544,648	1,568,287	23,093,928
Expenditures:				
Regular Instruction	10,083,381	523,718	0	10,607,099
Special Education	1,257,900	511,993	0	1,769,893
Vocational Education Program	37,729	0	0	37,729
Student Body Education	17,449	0	0	17,449

Support Services:				
Attendance	44,937	0	0	44,937
Health Services	361,457	0	0	361,457
Other Student Support	473,139	162,312	0	635,451
Regular Instruction	989,451	223,490	0	1,212,941
Special Education	106,773	115,385	0	222,158
Vocational Education Program	0	0	0	0
Education Technology	275,326	0	0	275,326
Board of Education	1,006,607	0	0	1,006,607
Office of Superintendent	240,299	0	0	240,299
Office of Principal	1,202,241	0	0	1,202,241
Fiscal Services	238,597	0	0	238,597
Human Services/Personnel	144,298	0	0	144,298
Operation of Plant	1,196,956	0	0	1,196,956
Maintenance of Plant	298,298	0	0	298,298
Transportation	706,849	7,750	0	714,599
Non-Instructional Services:				
Food Service	7,190	0	1,568,287	1,575,477
Community Services	382,106	0	0	382,106
Early Childhood Education	845,008	0	0	845,008
Regular Capital Outlay	140,000	0	0	140,000
Other Uses (Transfers)	0	0	0	0
Total expenditures	20,055,991	1,544,648	1,568,287	23,168,926
Change in cash/fund balance	(74,998)	0	0	(74,998)
Beginning cash/fund balance	8,500,000	0	965,000	9,465,000
Ending cash/fund balance	8,425,002	0	965,000	9,390,002
Ending cash as a % of expenditures	42.01%	0.00%	61.53%	

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 2025-2026**.

SECTION 4.

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

SECTION 5.

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

SECTION 6.

BE IT FURTHER ORDAINED that the tax rate for the year **2025-2026** be and is hereby fixed at **$1.0078** on each ONE HUNDRED DOLLARS ($100.00) assessed value of taxable property located within the corporate limits of the City of Athens, Tennessee.

ORDINANCE NO. 1141

SECTION 7.

BE IT FURTHER ORDAINED that refuse collection and disposal charges for fiscal year **2025-2026** 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 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 10.

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 11.

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 12.

BE IT FURTHER ORDAINED in that the fiscal year begins on **July 1, 2025**, and time is of the essence, therefore, this Ordinance is declared to be an emergency ordinance to take effect from and after its passage.

FIRST READING:	**May 20, 2025**	**Passed**
PUBLIC HEARING NOTICE:	**May 28, 2025**	**Published**
DATE OF PUBLIC HEARING:	**June 17, 2025**	
SECOND READING:	**June 17, 2025**	**Passed**

LARRY EATON, Mayor

ATTEST:

RANDALL DOWLING, City Manager

APPROVED AS TO FORM:

CHRISTOPHER M. CALDWELL, City Attorney