



ANNUAL BUDGET 2022–2023

**CITY OF ATHENS, TENNESSEE
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FISCAL YEAR 2022-2023**

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OUR WHY

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

ATHENIAN OATH

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

INTRODUCTION

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



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

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

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

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

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



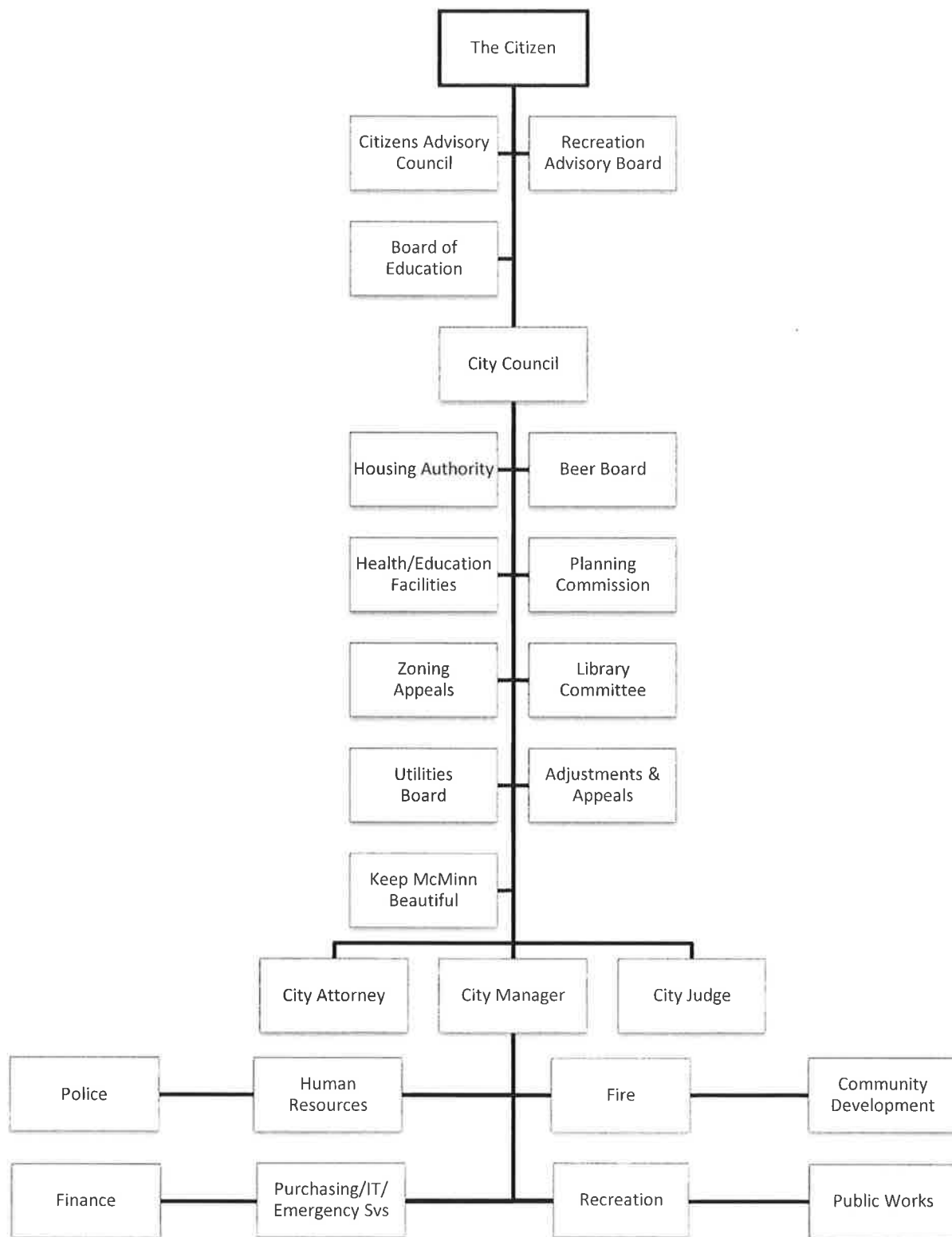
There are a wide variety of recreational activities for the citizens of Athens and for local tourists. Annual special events include the Soap Box Derby, Fishing Derby, July 4 Fireworks, the Easter Egg Hunt and the nationally recognized Daddy Daughter Dance. The 165 acre Athens Regional Park anchors the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

The voters of Athens approved a .75 cent increase in the local option sales tax which became effective on November 1, 2019. \$1,000,000 of these new funds will be used to pay on the debt for building a new K-5 school building for Athens City Schools. The remaining funds will be used as designated by the City Council for capital items. This budget includes a 5 percent salary increase for all full-time employees. The City Council also approved an 8 cent increase in the property tax rate for the 2021 taxes. The proceeds of these funds are being used to repay the debt on \$7,350,000 to be used for road improvements near the new school building, a fire training tower and renovations for the animal shelter, public works facility and the Municipal Building. The current year budget has been impacted by the rising fuel costs and the high rate of inflation. The current year property taxes have been decreased due to the equalization factor change for personal property for 2022 taxes. This is estimated to decrease the personal property tax collections by \$400,000.

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





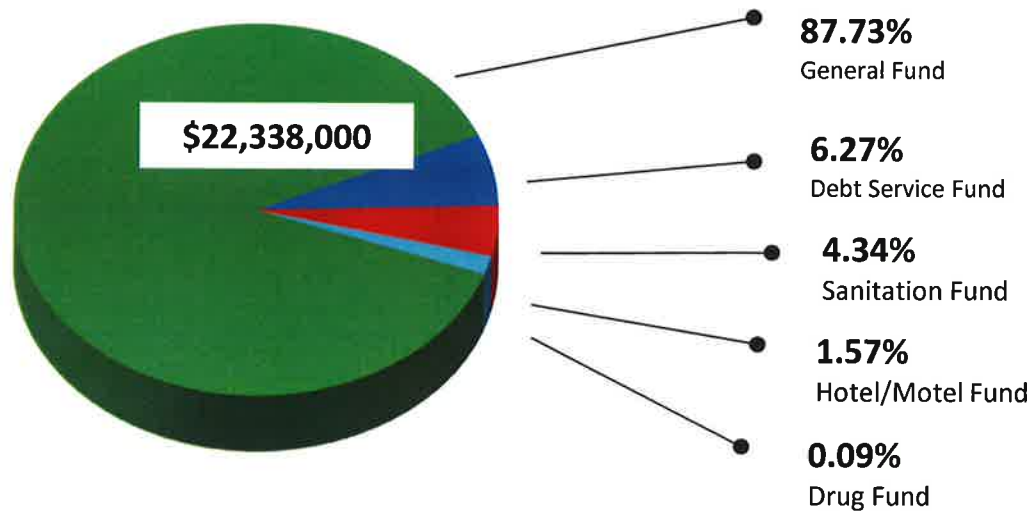


**CITY OF ATHENS, TENNESSEE
FUND SUMMARY
FISCAL YEAR 2022-2023**

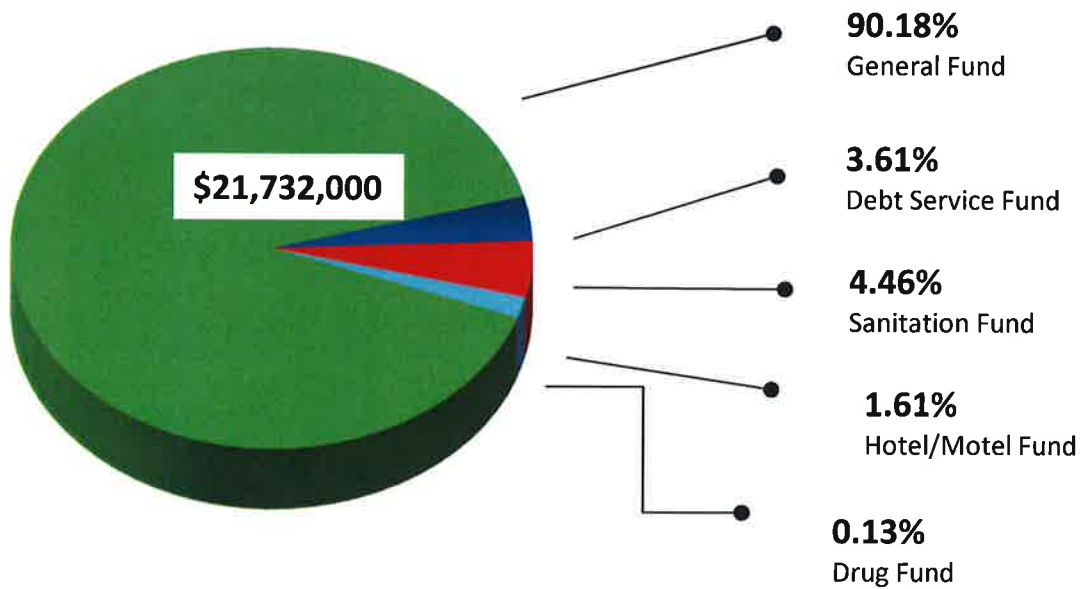
FUND	OPENING BALANCE 7/1/22	BUDGETED REVENUE	SUB-TOTAL	BUDGETED EXPENDITURES	ENDING BALANCE 6/30/23
GENERAL FUND	14,500,000	19,598,000	34,098,000	19,598,000	14,500,000
DEBT SERVICE - SCHOOLS	2,690,000	1,000,000	3,690,000	400,000	3,290,000
DEBT SERVICE - CITY	18,000	400,000	418,000	385,000	33,000
SANITATION FUND	700,000	970,000	1,670,000	970,000	700,000
DRUG FUND	81,000	20,000	101,000	29,000	72,000
HOTEL/MOTEL TAX	<u>225,000</u>	<u>350,000</u>	<u>575,000</u>	<u>350,000</u>	<u>225,000</u>
TOTAL ALL FUNDS	<u><u>18,214,000</u></u>	<u><u>22,338,000</u></u>	<u><u>40,552,000</u></u>	<u><u>21,732,000</u></u>	<u><u>18,820,000</u></u>

**CITY OF ATHENS, TENNESSEE
FUND SUMMARY
FISCAL YEAR 2022-2023**

Budgeted Revenues



Budgeted Expenditures



**CITY OF ATHENS, TENNESSEE
REVENUE SUMMARY
FISCAL YEAR 2022-2023**

<u>REVENUES</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
General Fund				
Taxes	14,095,016	16,893,046	16,521,000	16,896,000
Intergovernmental Revenues	2,058,629	2,918,855	2,144,000	2,315,000
Charges For Services	238,296	296,092	186,000	186,000
Fines and Forfeits	171,552	187,347	101,000	151,000
Interest	205,143	104,269	30,000	30,000
Miscellaneous	89,196	170,853	20,000	20,000
TOTAL GENERAL FUND	<u>16,857,832</u>	<u>20,570,462</u>	<u>19,002,000</u>	<u>19,598,000</u>
DEBT SERVICE FUND - SCHOOLS				
Sales Taxes	1,000,000	0	0	0
Interest	3,009	1,821	0	0
Transfer from General Fund	<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
TOTAL DEBT SERVICE FUND - SCHOOLS	<u>1,003,009</u>	<u>1,001,821</u>	<u>1,000,000</u>	<u>1,000,000</u>
DEBT SERVICE FUND - CITY				
Transfer from General Fund	<u>0</u>	<u>0</u>	<u>400,000</u>	<u>400,000</u>
TOTAL DEBT SERVICE FUND - CITY	<u>0</u>	<u>0</u>	<u>400,000</u>	<u>400,000</u>
SANITATION FUND				
Charges For Services	977,077	981,926	939,000	969,000
Interest	<u>13,873</u>	<u>1,599</u>	<u>2,000</u>	<u>1,000</u>
TOTAL SANITATION FUND	<u>990,950</u>	<u>983,525</u>	<u>941,000</u>	<u>970,000</u>
DRUG FUND				
Fines and Forfeits	41,460	34,300	20,000	20,000
Interest	<u>1,939</u>	<u>119</u>	<u>0</u>	<u>0</u>
TOTAL DRUG FUND	<u>43,399</u>	<u>34,419</u>	<u>20,000</u>	<u>20,000</u>
HOTEL/MOTEL TAX FUND				
Hotel/Motel Tax	<u>0</u>	<u>0</u>	<u>225,000</u>	<u>350,000</u>
TOTAL HOTEL/MOTEL TAX FUND	<u>0</u>	<u>0</u>	<u>225,000</u>	<u>350,000</u>
TOTAL REVENUES	<u>18,895,190</u>	<u>22,590,227</u>	<u>21,588,000</u>	<u>22,338,000</u>

**CITY OF ATHENS, TENNESSEE
EXPENDITURE SUMMARY
FISCAL YEAR 2022-2023**

<u>EXPENDITURES</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
GENERAL FUND				
Administration	3,658,826	3,682,471	3,731,500	3,742,800
Finance	462,709	459,402	480,500	499,300
Human Resources	210,590	206,360	229,900	231,300
Purchasing, IT & Emergency Svs	731,479	821,545	990,300	1,007,100
Community Development	486,952	471,010	518,900	529,500
Police	2,808,547	2,981,215	3,239,400	3,352,000
Fire	2,097,301	2,276,411	2,510,300	2,645,000
Parks And Recreation	1,266,971	1,258,052	1,332,800	1,369,500
Public Works	4,659,877	2,645,693	3,628,400	3,696,500
Non-Departmental	750,000	1,900,000	4,840,000	2,525,000
TOTAL GENERAL FUND	<u>17,133,252</u>	<u>16,702,159</u>	<u>21,502,000</u>	<u>19,598,000</u>
DEBT SERVICE - SCHOOLS	<u>0</u>	<u>7,178</u>	<u>300,000</u>	<u>400,000</u>
DEBT SERVICE - CITY	<u>0</u>	<u>0</u>	<u>382,000</u>	<u>385,000</u>
SANITATION FUND	<u>891,569</u>	<u>878,280</u>	<u>941,000</u>	<u>970,000</u>
DRUG FUND	<u>49,777</u>	<u>74,142</u>	<u>29,000</u>	<u>29,000</u>
HOTEL/MOTEL TAX FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>350,000</u>
TOTAL EXPENDITURES	<u><u>18,074,598</u></u>	<u><u>17,661,759</u></u>	<u><u>23,154,000</u></u>	<u><u>21,732,000</u></u>

**CITY OF ATHENS, TENNESSEE
PERSONNEL SUMMARY
FISCAL YEAR 2022-2023**

<u>DEPARTMENT</u>	<u>2019-2020</u>			<u>2020-2021</u>			<u>2021-2022</u>			<u>2022-2023</u>		
	<u>BUDGET</u>			<u>BUDGET</u>			<u>BUDGET</u>			<u>BUDGET</u>		
	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>
ADMINISTRATION	2			2			2			2		
FINANCE	5			5			5			5		
HUMAN RESOURCES	2			2			2			2		
PURCHASING, IT & EMERGENCY SVS												
Administration	1			1			1			2		
City Hall	0			0			0			0		
Information Technology	1			1			2			2		
Communication	0			0			0			0		
COMMUNITY DEVELOPMENT												
Administration	2			2			2			2		
Codes Enforcement	3			3			3			3		
POLICE												
Administration	3			3			3			3		
Patrol	25			26			26			26		
Special Services	6			7			7			7		
FIRE												
Administration	1			1			2			2		
Prevention	0			1			1			1		
Suppression	21 (**)			21 (**)			21 (**)			21 (**)		
PARKS AND RECREATION												
Administration	2			2			2			2		
Maintenance	6	7		6	7		6	7		6	7	
Swimming Pools	0	5		0	5		0	5		0	5	
Program Planning	2	(*)		2	(*)		2	(*)		2	(*)	

**CITY OF ATHENS, TENNESSEE
PERSONNEL SUMMARY
FISCAL YEAR 2022-2023**

<u>DEPARTMENT</u>	<u>2019-2020</u>			<u>2020-2021</u>			<u>2021-2022</u>			<u>2022-2023</u>		
	<u>BUDGET</u>			<u>BUDGET</u>			<u>BUDGET</u>			<u>BUDGET</u>		
	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>	<u>FT</u>	<u>PT</u>	<u>S</u>
PUBLIC WORKS												
Administration	3			3			3			3		
Traffic Control	2			2			2			2		
Street Maintenance	5			5			5			5		
Street Construction	5			5			5			5		
Street Cleaning	9			9			9			9		
Fleet Maintenance	3			3			3			3		
Sanitation	5	2		5	2		5	2		5	2	
Animal Control	2	2		1	2		2	2		2	1	
TOTAL PERSONNEL	116	4	12	118	4	12	121	4	12	122	4	12

FT - Full -Time

PT - Part-Time

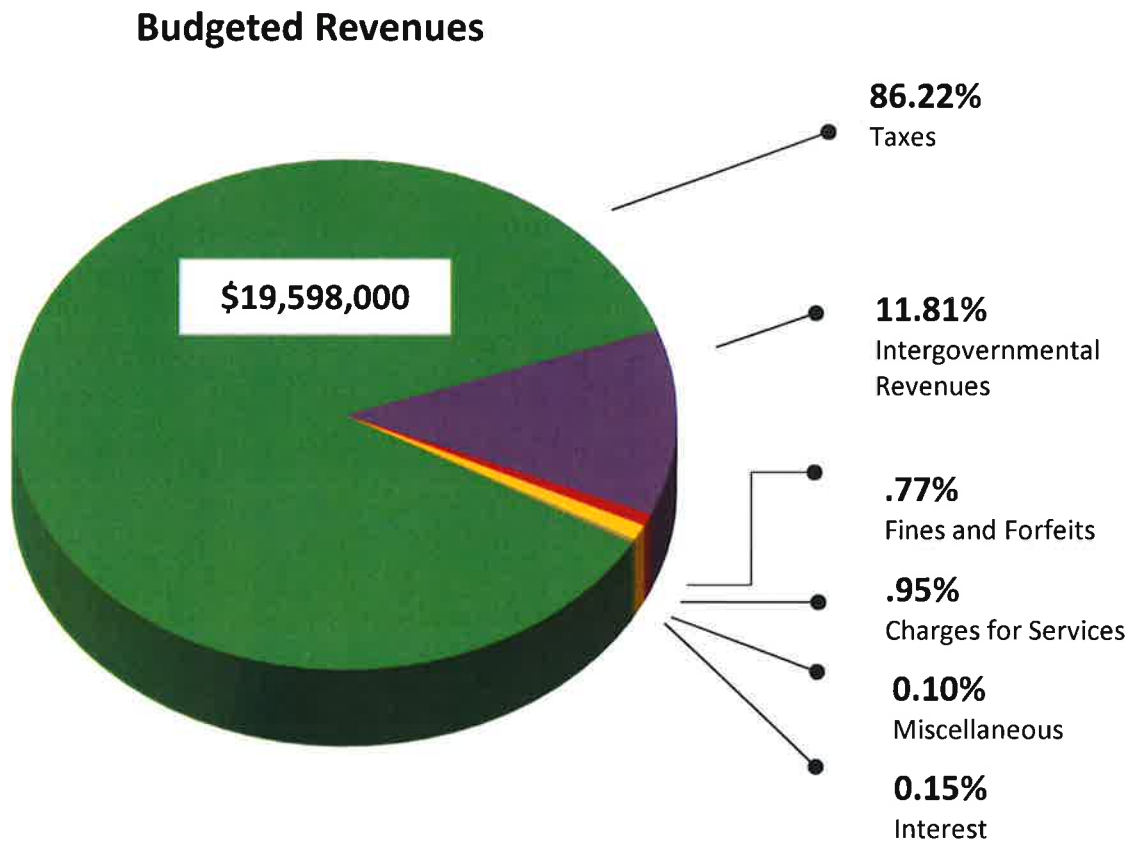
S - Seasonal

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

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

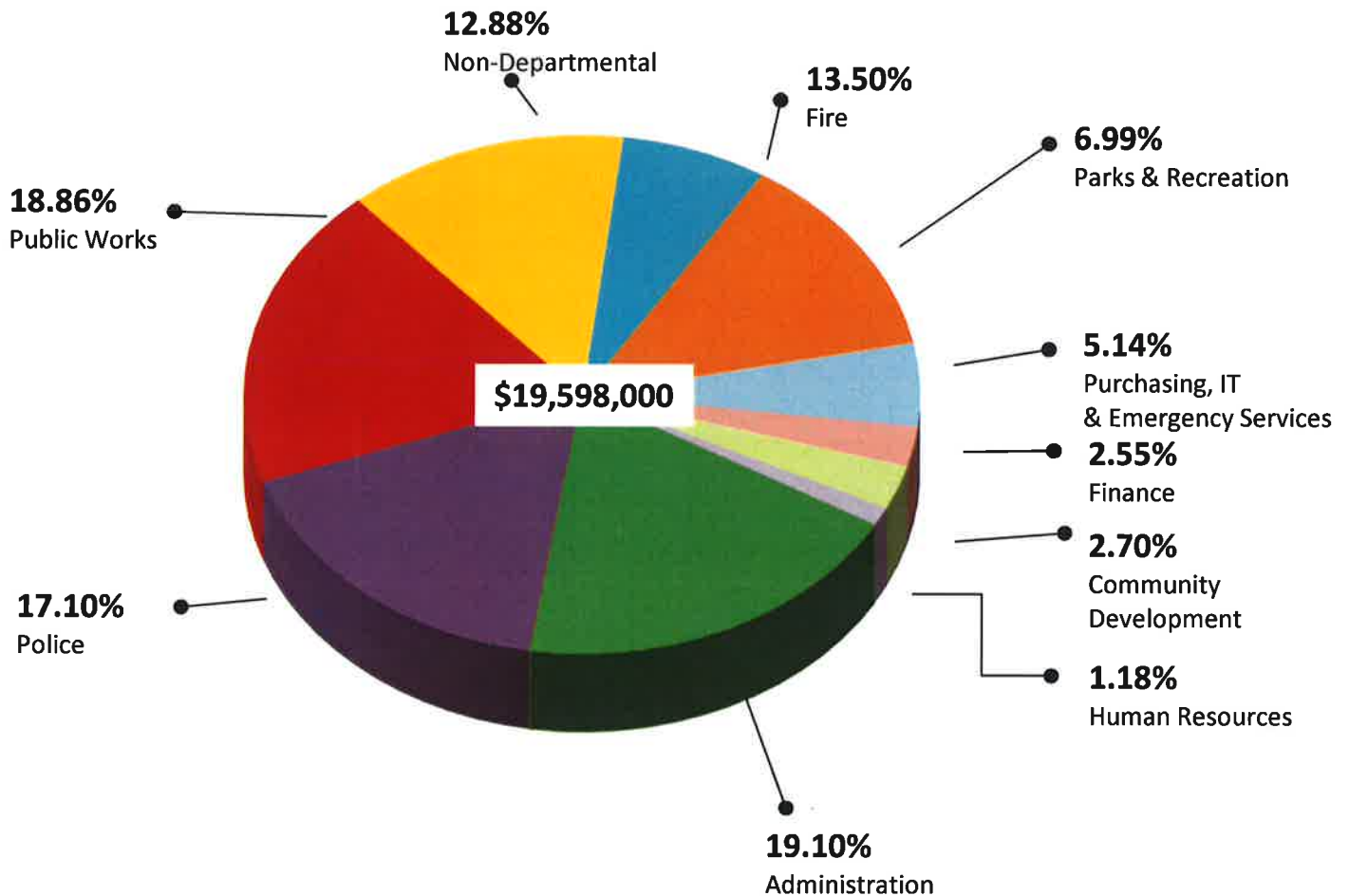
**CITY OF ATHENS, TENNESSEE
GENERAL FUND BUDGET
FISCAL YEAR 2022-2023**

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



**CITY OF ATHENS, TENNESSEE
GENERAL FUND BUDGET
FISCAL YEAR 2022-2023**

Budgeted Expenditures



**CITY OF ATHENS, TENNESSEE
GENERAL FUND REVENUE SUMMARY
FISCAL YEAR 2022-2023**

<u>REVENUES</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
TAXES				
Current Property Taxes	6,152,694	6,143,655	6,550,000	6,225,000
Prior Year Property Taxes	179,740	176,547	150,000	150,000
Delinquent Taxes-Clerk & Master	76,181	233,095	80,000	80,000
Public Utilities	104,386	89,693	85,000	85,000
Penalty and Interest	54,633	112,102	45,000	45,000
AUB Electric	768,527	725,176	720,000	640,000
AUB Gas	233,875	230,478	220,000	240,000
Local 2% Sales Tax	4,903,778	7,427,784	7,100,000	7,800,000
Local Beer Tax	514,165	548,395	500,000	530,000
Wholesale Liquor Tax	258,866	299,267	250,000	280,000
Business Licenses	442,594	512,075	441,000	441,000
Cable TV Franchise Fees	177,600	176,342	170,000	170,000
TVA Payments in Lieu of Tax	165,670	153,977	150,000	150,000
Athens Housing Authority	62,307	64,460	60,000	60,000
TOTAL TAXES	14,095,016	16,893,046	16,521,000	16,896,000
INTERGOVERNMENTAL REVENUES				
State: Law/Fire Supplements	40,800	36,800	43,000	43,000
State: Sales Tax	1,234,801	1,429,000	1,250,000	1,550,000
State: Income Tax	29,612	64,517	0	0
State: Beer Tax	6,304	6,371	6,000	6,000
State: Mixed Drink Tax	50,070	66,642	50,000	60,000
State: Gasoline Inspection Tax	26,719	26,718	28,000	28,000
State: Excise Tax	79,852	90,374	40,000	40,000
State: State Sportsbetting Tax	0	4,973	8,000	8,000
Reimb: Other Governments	72,629	111,581	80,000	80,000
State: Gas & Motor Fuel Tax	475,647	486,681	450,000	480,000
Reimb: Highway Maintenance	23,652	23,975	20,000	20,000
Grants: Police	4,658	16,643	0	0
Grants: Other	13,885	554,580	169,000	0
TOTAL INTERGOVERNMENTAL REVENUES	2,058,629	2,918,855	2,144,000	2,315,000

**CITY OF ATHENS, TENNESSEE
GENERAL FUND REVENUE SUMMARY
FISCAL YEAR 2022-2023**

<u>REVENUES</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
CHARGES FOR SERVICES				
Taxi/Wrecker Permits	665	500	1,000	1,000
Beer Permits	13,072	13,977	12,000	12,000
Animal Control Fees	1,759	1,155	1,000	1,000
Building Permits & Fees	106,283	131,760	50,000	50,000
Accident Report Charges	726	1,144	0	0
Repair Damages - AUB	28,347	35,664	25,000	25,000
Sale of Cemetery Lots	13,225	17,595	6,000	6,000
Pools: Ingleside	6,936	14,247	10,000	10,000
Concessions	11,488	33,781	30,000	30,000
Adult Sports Activities	0	4,775	0	0
General Classes	42,272	7,735	30,000	30,000
Youth Sports Activities	7,303	22,539	15,000	15,000
Lease/Rental: Shelters/Ballfields	6,220	11,220	6,000	6,000
TOTAL CHARGES FOR SERVICES	238,296	296,092	186,000	186,000
FINES AND FORFEITS				
Court Fines - State Charges	0	0	0	0
Court Fines	128,967	151,197	100,000	150,000
Drug Fines	41,460	34,300	0	0
False Alarm Fees	1,125	1,850	1,000	1,000
TOTAL FINES AND FORFEITS	171,552	187,347	101,000	151,000
INTEREST	205,143	104,269	30,000	30,000
MISCELLANEOUS				
Sale of City Property	15,752	1,401	0	0
Insurance Recoveries	7,985	101,463	0	0
Third Pary Contributions-Animal Shelter	32,660	1,000	0	0
Miscellaneous	32,799	66,989	20,000	20,000
TOTAL MISCELLANEOUS	89,196	170,853	20,000	20,000
TOTAL GENERAL FUND REVENUES	16,857,832	20,570,462	19,002,000	19,598,000

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURE SUMMARY
FISCAL YEAR 2022-2023**

<u>DEPARTMENT/DIVISION</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
ADMINISTRATION				
City Manager's Office	304,843	299,374	346,900	356,400
City Council	56,948	38,478	53,500	60,700
City Judge	12,918	12,918	13,000	13,000
City Attorney	33,679	27,106	40,000	40,000
Special Appropriations	361,300	364,900	377,100	371,700
Athens City Schools	2,431,000	2,481,000	2,421,000	2,421,000
Athens Utilities Board	458,138	458,695	480,000	480,000
	<u>3,658,826</u>	<u>3,682,471</u>	<u>3,731,500</u>	<u>3,742,800</u>
TOTAL ADMINISTRATION				
	<u>462,709</u>	<u>459,402</u>	<u>480,500</u>	<u>499,300</u>
FINANCE				
	<u>210,590</u>	<u>206,360</u>	<u>229,900</u>	<u>231,300</u>
HUMAN RESOURCES				
	<u>210,590</u>	<u>206,360</u>	<u>229,900</u>	<u>231,300</u>
PURCHASING, IT & EMERGENCY SVS				
Administration	103,478	108,384	143,900	185,100
City Hall	180,459	148,174	185,400	187,800
Information Technology	191,806	302,464	358,700	320,900
Communications	255,736	262,524	302,300	313,300
	<u>731,479</u>	<u>821,546</u>	<u>990,300</u>	<u>1,007,100</u>
TOTAL PURCHASING, IT & EMER SVS				
	<u>731,479</u>	<u>821,546</u>	<u>990,300</u>	<u>1,007,100</u>
COMMUNITY DEVELOPMENT				
Administration	190,563	164,534	189,600	186,800
Codes Enforcement	263,499	266,188	295,100	309,300
Cemeteries	32,890	40,288	34,200	33,400
	<u>486,952</u>	<u>471,010</u>	<u>518,900</u>	<u>529,500</u>
TOTAL COMMUNITY DEVELOPMENT				
	<u>486,952</u>	<u>471,010</u>	<u>518,900</u>	<u>529,500</u>
POLICE				
Administration	305,104	318,248	352,600	325,900
Patrol	2,033,139	2,232,795	2,333,000	2,447,000
Detective	470,304	430,172	553,800	579,100
	<u>2,808,547</u>	<u>2,981,215</u>	<u>3,239,400</u>	<u>3,352,000</u>
TOTAL POLICE				
	<u>2,808,547</u>	<u>2,981,215</u>	<u>3,239,400</u>	<u>3,352,000</u>

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURE SUMMARY
FISCAL YEAR 2022-2023**

<u>DEPARTMENT/DIVISION</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
FIRE				
Administration	121,559	120,821	177,400	195,300
Prevention	18,306	93,466	97,400	116,100
Suppression	<u>1,957,436</u>	<u>2,062,124</u>	<u>2,235,500</u>	<u>2,333,600</u>
TOTAL FIRE	<u>2,097,301</u>	<u>2,276,411</u>	<u>2,510,300</u>	<u>2,645,000</u>
PARKS AND RECREATION				
Administration	238,145	283,882	246,500	257,500
Maintenance	704,167	653,604	733,800	748,700
Swimming Pools	71,382	43,097	43,600	46,200
Program Planning	<u>253,277</u>	<u>277,468</u>	<u>308,900</u>	<u>317,100</u>
TOTAL PARKS AND RECREATION	<u>1,266,971</u>	<u>1,258,051</u>	<u>1,332,800</u>	<u>1,369,500</u>
PUBLIC WORKS				
Administration	247,173	257,939	330,700	369,400
Traffic Control	219,626	246,740	296,200	234,000
Street Maintenance	2,452,362	432,665	994,600	1,003,900
Street Construction	414,195	465,363	578,700	596,100
Street Cleaning	810,370	839,385	942,300	972,100
Fleet Maintenance	346,333	280,197	322,800	329,900
Animal Control	<u>169,818</u>	<u>123,404</u>	<u>163,100</u>	<u>191,100</u>
TOTAL PUBLIC WORKS	<u>4,659,877</u>	<u>2,645,693</u>	<u>3,628,400</u>	<u>3,696,500</u>
NON-DEPARTMENTAL	<u>750,000</u>	<u>1,900,000</u>	<u>4,840,000</u>	<u>2,525,000</u>
TOTAL GENERAL FUND EXPENDITURES	<u><u>17,133,252</u></u>	<u><u>16,702,159</u></u>	<u><u>21,502,000</u></u>	<u><u>19,598,000</u></u>

CITY OF ATHENS, TENNESSEE ADMINISTRATION DEPARTMENT

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

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

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

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

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

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

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>ADMINISTRATION</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
CITY MANAGER'S OFFICE				
Salaries	159,453	161,409	162,000	169,000
Fica	12,031	12,214	13,000	13,500
Group Life & Health Insurance	17,181	18,294	20,000	19,500
Retirement	25,889	27,323	27,300	27,600
Workers Compensation Insurance	501	310	800	900
Employee Education & Training	250	851	2,000	2,000
Disability Insurance	610	624	700	700
Deferred Compensation	3,083	3,144	3,200	3,300
Freight & Delivery Service	0	0	100	100
Printing	0	434	1,500	1,500
Publicity/Subscriptions/Dues	4,697	4,488	8,100	8,100
Telephone	991	1,005	1,200	1,200
Travel	14,510	7,571	18,500	18,500
Office Supplies	1,193	954	1,400	1,400
Contracted Services	903	967	0	0
Liability Insurance	1,946	2,058	2,100	4,100
Industrial Development	10,000	0	0	0
Economic Development	44,760	36,815	50,000	50,000
Public Relations	6,845	20,913	35,000	35,000
TOTAL CITY MANAGER'S OFFICE	304,843	299,374	346,900	356,400
CITY COUNCIL				
Salaries	16,060	16,378	17,000	18,000
Fica	1,313	1,313	1,400	1,400
Publicity/Subscriptions/Dues	10,614	12,029	13,000	13,100
Travel	7,962	1,551	15,100	10,500
Other Operating Supplies	718	841	1,000	1,000
Contracted Services	5,350	5,310	5,500	14,200
Council Strategic Summit	140	301	500	500
Election	14,791	755	0	2,000
TOTAL CITY COUNCIL	56,948	38,478	53,500	60,700

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>ADMINISTRATION</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
CITY JUDGE				
Salaries	12,000	12,000	12,000	12,000
Fica	918	918	1,000	1,000
TOTAL CITY JUDGE	12,918	12,918	13,000	13,000
CITY ATTORNEY				
Legal Services	33,679	27,106	40,000	40,000
TOTAL CITY ATTORNEY	33,679	27,106	40,000	40,000
SPECIAL APPROPRIATIONS				
Economic Development Authority	35,000	35,000	35,000	35,000
Juvenile Services	66,000	66,000	66,000	66,000
Tri-County Center	10,000	10,000	10,000	10,000
Senior Citizens	22,000	22,000	22,000	22,000
Rescue Squad	4,000	4,000	5,500	5,500
Athens Area Arts Council	12,000	12,000	12,000	12,000
Sister City	10,000	10,000	10,000	10,000
Keep McMinn Beautiful	10,000	10,000	10,000	0
Living Heritage Museum	6,000	6,000	6,000	6,000
American Legion Flags	2,000	2,000	2,000	2,000
E.G. Fisher Library	144,300	144,300	155,000	159,600
E.G. Fisher Library Capital Fund	0	3,600	3,600	3,600
Mainstreet	40,000	40,000	40,000	40,000
TOTAL SPECIAL APPROPRIATIONS	361,300	364,900	377,100	371,700
ATHENS CITY SCHOOLS	2,431,000	2,481,000	2,421,000	2,421,000
ATHENS UTILITIES BOARD STREET LIGHTING	458,138	458,695	480,000	480,000
TOTAL ADMINISTRATION	3,658,826	3,682,471	3,731,500	3,742,800

CITY OF ATHENS, TENNESSEE FINANCE DEPARTMENT

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>FINANCE</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
Salaries	274,544	277,453	276,000	290,000
Fica	20,043	20,084	21,700	22,500
Group Life & Health Insurance	41,215	46,216	50,000	52,000
Retirement	37,715	37,904	35,800	35,900
Workers Compensation Insurance	1,501	310	700	800
Employee Education & Training	200	155	3,500	3,500
Disability Insurance	1,033	1,036	1,000	1,100
Deferred Compensation	5,293	5,399	5,500	5,700
Freight & Delivery Service	14	98	0	0
Printing	4,652	6,646	8,300	8,300
Publicity/Subscriptions/Dues	2,070	2,866	3,300	3,300
Telephone	434	468	500	500
Audit Services	30,073	26,710	29,000	29,000
Travel	2,970	2,354	6,400	6,400
Office Supplies	3,035	2,845	4,200	4,200
Contracted Services	33,070	23,730	29,300	29,400
Liability Insurance	2,336	2,266	2,400	3,800
Bank Service Charges	2,511	2,862	2,900	2,900
Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FINANCE	<u>462,709</u>	<u>459,402</u>	<u>480,500</u>	<u>499,300</u>

CITY OF ATHENS, TENNESSEE HUMAN RESOURCES DEPARTMENT

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>HUMAN RESOURCES</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
Salaries	116,855	118,859	119,000	121,000
Fica	8,258	8,547	9,400	9,500
Group Life & Health Insurance	16,836	18,149	20,000	17,000
Retirement	21,666	23,257	23,200	23,300
Workers Compensation Insurance	430	266	600	700
Unemployment Insurance	3,711	5,798	10,000	10,000
Employee Education & Training	1,949	990	3,000	3,000
Disability Insurance	444	448	500	500
Deferred Compensation	1,894	1,932	2,400	2,400
Freight & Delivery Service	0	0	100	100
Printing	0	0	300	300
Publicity/Subscriptions/Dues	552	1,032	3,400	3,400
Telephone	387	449	500	500
Travel	3,774	2,060	4,300	4,500
Office Supplies	712	154	2,000	2,000
Contracted Services	10,652	8,024	8,100	8,100
Liability Insurance	1,946	2,058	2,200	3,600
Activities	19,048	14,337	20,900	21,400
Fixed Assets	1,476	0	0	0
TOTAL HUMAN RESOURCES	<u>210,590</u>	<u>206,360</u>	<u>229,900</u>	<u>231,300</u>

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

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

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

The information Technology Division was established for the 2019-2020 fiscal year. The division is responsible for maintaining all of the computer equipment and related networks. Beginning in FY 2022, the GIS technician position was transferred to this division. The technician is responsible for maintaining all of the Geographic Information Services and assists all departments within the city.

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>PURCHASING, IT & EMERG SVS</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
ADMINISTRATION				
Salaries	52,957	64,807	65,000	88,000
Fica	3,436	4,304	5,000	5,300
Group Life & Health Insurance	9,988	13,382	15,000	15,000
Retirement	3,579	12,619	12,600	12,700
Workers Compensation Insurance	0	89	200	300
Employee Education & Training	719	109	3,100	2,000
Disability Insurance	194	241	300	300
Deferred Compensation	0	0	1,300	1,400
Freight & Delivery Service	75	0	0	0
Printing	170	0	1,200	1,200
Publicity/Subscriptions/Dues	4,657	3,923	17,100	34,200
Telephone	420	382	600	400
Travel	3,340	1,650	7,000	7,000
Office Supplies	132	0	300	600
Contracted Services	20,610	4,890	12,200	12,200
Liability Insurance	1,816	1,988	2,000	3,500
Fixed Assets	1,385	0	1,000	1,000
TOTAL ADMINISTRATION	103,478	108,384	143,900	185,100
CITY HALL				
Postage & Box Rent	15,501	6,716	5,000	6,000
Printing	0	1,075	0	0
Utilities	38,249	35,589	42,300	42,300
Telephone	19,489	15,026	21,800	21,700
Repairs & Maintenance	47,114	17,112	26,000	26,000
Copier Supplies	2,157	2,768	3,000	3,000
Chemical, Lab & Medical Supplies	1,136	2,034	3,000	3,000
Janitorial Supplies	4,478	4,047	3,500	3,500
Other Operating Supplies	1,537	2,194	2,200	2,200
Contracted Services	43,257	47,695	73,100	73,100
Liability Insurance	4,757	5,465	5,500	7,000
Fixed Assets	2,784	8,453	0	0
TOTAL CITY HALL	180,459	148,174	185,400	187,800

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>PURCHASING, IT & EMERG SVS</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
INFORMATION TECHNOLOGY				
Salaries	65,071	71,900	71,000	74,000
Fica	4,265	4,618	8,700	9,000
Group Life & Health Insurance	12,367	14,086	22,000	25,000
Retirement	12,028	13,216	20,800	21,000
Workers Compensation Insurance	215	133	400	500
Employee Education & Training	2,272	1,795	2,600	6,000
Disability Insurance	245	262	400	500
Deferred Compensation	1,266	1,291	2,200	2,300
Printing	0	0	400	400
Publicity/Subscriptions/Dues	65	0	300	700
Telephone	416	466	1,000	1,500
Travel	0	0	1,000	1,000
Office Supplies	368	198	500	500
Computer Supplies	3,456	2,719	3,000	6,000
Gasoline & Diesel	0	0	0	500
Contracted Services	60,511	76,193	146,000	127,500
Liability Insurance	1,816	1,988	2,100	3,500
Fixed Assets	27,445	113,599	76,300	41,000
	<u>191,806</u>	<u>302,464</u>	<u>358,700</u>	<u>320,900</u>
TOTAL INFORMATION TECHNOLOGY				
COMMUNICATIONS				
Contracted Services	<u>255,736</u>	<u>262,524</u>	<u>302,300</u>	<u>313,300</u>
	<u>255,736</u>	<u>262,524</u>	<u>302,300</u>	<u>313,300</u>
TOTAL COMMUNICATIONS				
TOTAL PURCHASING, IT & EMERG SVS	<u>731,479</u>	<u>821,546</u>	<u>990,300</u>	<u>1,007,100</u>

CITY OF ATHENS, TENNESSEE COMMUNITY DEVELOPMENT DEPARTMENT

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

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

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

assisted by the cemetery coordinator, who is also responsible for the three city-owned cemeteries

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>COMMUNITY DEVELOPMENT</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
ADMINISTRATION				
Salaries	118,979	117,549	121,000	127,000
Fica	8,603	8,787	9,600	10,000
Group Life & Health Insurance	11,163	10,274	12,000	12,000
Retirement	15,528	15,354	15,000	15,000
Workers Compensation Insurance	501	310	700	700
Employee Education & Training	478	168	700	800
Disability Insurance	455	454	500	600
Deferred Compensation	1,930	1,968	2,400	2,500
Freight & Delivery Service	0	0	100	100
Printing	289	0	100	100
Publicity/Subscriptions/Dues	1,546	2,115	3,000	2,300
Telephone	391	587	500	500
Athens Historical Commission	3,555	390	15,000	5,000
Travel	4,797	3,729	4,700	4,800
Office Supplies	882	585	2,000	1,500
Contracted Services	19,520	206	200	400
Liability Insurance	1,946	2,058	2,100	3,500
TOTAL ADMINISTRATION	190,563	164,534	189,600	186,800

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>COMMUNITY DEVELOPMENT</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
CODES ENFORCEMENT				
Salaries	154,666	158,945	159,000	167,000
Fica	10,908	11,011	13,400	13,000
Group Life & Health Insurance	25,486	30,195	34,000	32,000
Retirement	25,758	25,868	27,200	26,800
Workers Compensation Insurance	4,295	2,659	6,000	6,300
Employee Education & Training	5,378	5,058	3,000	3,000
Disability Insurance	572	587	600	700
Deferred Compensation	570	582	3,200	3,300
Printing	0	0	500	700
Publicity/Subscriptions/Dues	300	335	1,500	2,000
Telephone	2,024	1,284	1,500	1,500
R&M Motor Vehicle & Equip	0	0	500	500
Travel	3,496	1,341	3,000	3,000
Equipment Rental	255	0	0	100
Clothing & Uniforms	1,851	471	2,000	2,000
Other Operating Supplies	13	120	2,500	2,600
Gasoline & Diesel	1,237	1,303	5,000	5,000
Operation of Motor Vehicles	20	121	1,400	1,800
Fleet Management	24,000	24,000	24,000	24,000
Contracted Services	1,500	1,500	5,800	13,000
Liability Insurance	1,170	808	1,000	1,000
TOTAL CODES ENFORCEMENT	263,499	266,188	295,100	309,300
CEMETERIES				
Other Operating Supplies	643	1,574	1,500	2,500
Contracted Services	31,480	37,800	32,000	30,200
Liability Insurance	105	125	200	200
Cost of Gravesites	662	789	500	500
TOTAL CEMETERIES	32,890	40,288	34,200	33,400
TOTAL COMMUNITY DEVELOPMENT	486,952	471,010	518,900	529,500

CITY OF ATHENS, TENNESSEE POLICE DEPARTMENT

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

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

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>POLICE</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
ADMINISTRATION				
Salaries	173,773	181,153	182,800	170,800
Fica	11,493	12,203	13,500	12,500
Group Life & Health Insurance	31,886	34,292	38,000	41,000
Retirement	30,049	32,285	31,200	27,000
Workers Compensation Insurance	644	399	900	900
Employee Education & Training	805	1,865	3,000	3,000
Disability Insurance	645	668	700	700
Deferred Compensation	2,705	1,862	3,600	3,400
Postage & Box Rent	0	8	0	0
Freight & Delivery Service	98	38	300	300
Printing	1,671	1,099	4,000	2,000
Publicity/Subscriptions/Dues	589	955	1,700	1,700
Telephone	1,090	821	1,200	1,200
Repairs & Maintenance	0	0	200	500
Travel	857	1,143	3,500	3,500
Office Supplies	2,289	3,731	3,200	3,900
Computer Supplies	0	529	700	700
Clothing & Uniform	0	0	1,700	1,000
Gasoline	931	771	2,500	2,500
Operation Motor Vehicles	36	144	1,300	1,200
Fleet Management	5,000	5,000	5,000	5,000
Contracted Services	29,437	22,172	27,100	7,600
Liability Insurance	5,095	5,190	5,300	7,000
Public Relations	2,420	2,252	5,700	8,000
State Charges - Court	3,466	9,603	10,000	20,000
Police Benefit Fund	125	65	500	500
Fixed Assets	0	0	5,000	0
TOTAL ADMINISTRATION	305,104	318,248	352,600	325,900

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>POLICE</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
PATROL				
Salaries	1,053,677	1,120,838	1,220,800	1,235,800
Overtime	45,046	67,041	60,000	65,000
Fica	80,169	86,680	100,000	102,000
Group Life & Health Insurance	185,718	183,642	230,000	250,000
Retirement	189,715	200,459	196,000	201,000
Workers Compensation Insurance	38,291	22,935	45,000	45,000
Employee Education & Training	9,791	14,973	16,000	25,000
Disability Insurance	4,010	4,060	4,500	4,500
Deferred Compensation	8,383	10,890	22,000	15,000
Publicity/Subscriptions/Dues	850	0	1,000	1,000
Utilities	934	910	1,000	1,000
Telephone	13,735	10,944	11,000	11,000
Repairs & Maintenance	6,043	6,362	7,000	7,400
Travel	8,380	5,979	7,000	10,000
Clothing & Uniforms	20,873	14,229	18,500	18,500
Professional Supplies	34,580	8,977	36,500	25,000
Other Operating Supplies	9,504	16,767	7,500	20,100
Gasoline & Diesel	43,669	43,329	68,000	68,000
Operation of Motor Vehicles	16,953	28,504	23,800	27,700
Fleet Management	100,000	130,000	140,000	150,000
Contracted Services	12,950	22,771	54,400	96,000
Liability Insurance	35,186	33,357	35,000	40,000
DAG Expenditures	438	0	6,000	6,000
Fixed Assets	114,244	199,148	22,000	22,000
TOTAL PATROL	<u>2,033,139</u>	<u>2,232,795</u>	<u>2,333,000</u>	<u>2,447,000</u>

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>POLICE</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
SPECIAL SERVICES				
Salaries	286,145	253,882	324,800	339,600
Overtime	6,152	5,123	5,000	10,000
Fica	20,199	18,837	26,000	27,000
Group Life & Health Insurance	48,083	48,363	60,000	60,000
Retirement	42,724	48,044	56,000	56,000
Workers Compensation Insurance	8,590	5,318	7,500	8,000
Employee Education & Training	1,449	532	3,000	5,500
Disability Insurance	1,063	946	1,200	1,400
Deferred Compensation	1,029	1,460	6,000	6,000
Publicity/Subscriptions/Dues	300	0	500	500
Telephone	1,787	1,698	2,000	2,000
Repairs and Maintenance	0	0	1,000	1,000
Travel	188	265	1,500	2,000
Office Supplies	200	113	0	0
Clothing & Uniforms	2,400	2,038	4,300	4,300
Professional Supplies	921	436	4,300	2,300
Other Operating Supplies	957	913	1,700	3,700
Gasoline & Diesel	3,105	2,361	4,000	4,000
Operation of Motor Vehicles	807	2,024	3,000	3,100
Fleet Management	24,000	24,000	24,000	24,000
Contracted Services	5,917	4,300	7,000	7,000
Liability Insurance	6,378	7,367	8,000	8,700
Lab Fees	0	0	2,000	2,000
Fixed Assets	7,910	2,152	1,000	1,000
TOTAL SPECIAL SERVICES	<u>470,304</u>	<u>430,172</u>	<u>553,800</u>	<u>579,100</u>
TOTAL POLICE	<u>2,808,547</u>	<u>2,981,215</u>	<u>3,239,400</u>	<u>3,352,000</u>

CITY OF ATHENS, TENNESSEE FIRE DEPARTMENT

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

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

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>FIRE</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
ADMINISTRATION				
Salaries	77,456	79,156	125,800	123,800
Fica	5,640	5,895	5,800	9,200
Group Life & Health Insurance	6,906	8,132	8,000	17,500
Retirement	10,145	10,347	9,000	15,800
Workers Compensation Insurance	501	310	700	800
Employee Education & Training	377	587	2,000	2,000
Disability Insurance	282	295	400	500
Deferred Compensation	1,418	1,446	1,600	2,400
Freight & Delivery Service	63	119	200	300
Printing	0	0	400	400
Publicity/Subscriptions/Dues	444	855	1,200	800
Telephone	533	512	500	1,000
Repairs & Maintenance	0	305	1,300	1,300
Travel	1,256	625	2,200	2,200
Office Supplies	787	905	1,200	1,200
Clothing & Uniforms	439	548	600	800
Professional Supplies	0	0	300	300
Gasoline & Diesel	1,321	1,274	1,800	2,200
Operation of Motor Vehicles	1,780	1,271	1,400	1,400
Fleet Maintenance	6,000	6,000	6,000	6,000
Contracted Services	404	176	0	800
Liability Insurance	1,881	2,063	2,100	3,600
Fixed Assets	3,926	0	4,900	1,000
TOTAL ADMINISTRATION	<u>121,559</u>	<u>120,821</u>	<u>177,400</u>	<u>195,300</u>

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>FIRE</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
PREVENTION				
Salaries	0	57,765	65,800	68,800
Fica	0	4,152	5,100	5,300
Group Life & Health Insurance	0	103	100	200
Retirement	0	0	0	7,700
Workers Compensation Insurance	0	0	0	1,900
Employee Education & Training	2,263	2,045	3,400	3,400
Disability Insurance	0	207	200	300
Deferred Compensation	0	1,101	0	1,400
Printing	0	425	400	400
Publicity/Subscriptions/Dues	100	230	500	500
Telephone	0	385	300	800
Repairs and Maintenance	0	1,370	0	300
Travel	435	504	2,900	3,100
Office Supplies	0	0	0	100
Clothing & Uniforms	0	75	500	700
Professional Supplies	199	53	500	500
Gasoline & Diesel	0	1,189	1,200	2,500
Operation of Motor Vehicles	14	700	500	1,400
Fleet Management	3,500	3,500	5,500	5,500
Contracted Services	0	176	0	0
Liability Insurance	685	742	800	1,000
Public Relations	3,259	1,476	8,000	8,000
Fixed Assets	7,851	17,268	1,700	2,300
	<u>18,306</u>	<u>93,466</u>	<u>97,400</u>	<u>116,100</u>
TOTAL PREVENTION				

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>FIRE</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
SUPPRESSION				
Salaries	980,659	962,983	1,041,800	1,061,800
Overtime	54,339	127,800	50,000	130,000
Fica	74,217	78,911	87,000	92,000
Group Life & Health Insurance	149,933	159,222	190,000	210,000
Retirement	145,976	163,698	175,000	173,000
Workers Compensation Insurance	22,251	12,423	27,000	23,000
Employee Education & Training	14,077	17,355	22,000	22,000
Disability Insurance	3,512	3,878	3,800	4,100
Deferred Compensation	5,234	4,982	19,000	10,000
Publicity/Subscriptions/Dues	285	500	500	600
Utilities	7,678	8,583	9,200	10,100
Telephone	5,845	6,548	6,800	10,000
Repairs & Maintenance	54,764	20,605	51,500	36,500
Travel	1,116	1,508	1,800	5,000
Office Supplies	249	158	700	700
Agriculture & Horticulture Supplies	0	192	200	200
Chemical, Lab & Medical Supplies	3,595	5,931	10,000	10,000
Janitorial Supplies	1,414	1,156	1,500	1,500
Clothing & Uniforms	52,723	51,971	61,000	58,000
Safety Supplies	5,303	2,430	2,700	2,700
Hazardous Materials Supplies	398	0	1,600	1,600
Professional Supplies	602	2,051	3,100	3,100
Other Operating Supplies	3,853	3,901	10,600	15,000
Breathing Equipment	3,894	2,346	4,000	4,000
Gasoline & Diesel	15,984	18,422	27,000	29,000
Operation of Motor Vehicles	22,863	20,795	21,500	21,500
Fleet Management	275,000	295,000	295,000	330,000
Contracted Services	12,304	15,996	18,200	23,200
Liability Insurance	19,499	11,001	16,000	16,000
Fixed Assets	19,869	61,778	77,000	29,000
TOTAL FIRE SUPPRESSION	1,957,436	2,062,124	2,235,500	2,333,600
TOTAL FIRE	2,097,301	2,276,411	2,510,300	2,645,000

CITY OF ATHENS, TENNESSEE
PARKS AND RECREATION DEPARTMENT

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

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

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

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>PARKS AND RECREATION</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
ADMINISTRATION				
Salaries	134,781	134,775	136,000	143,000
Overtime	1,061	307	2,200	2,200
Fica	9,141	9,277	10,900	11,300
Group Life & Health Insurance	24,740	26,004	29,000	28,000
Retirement	18,165	19,087	18,700	18,800
Workers Compensation Insurance	501	310	700	800
Employee Education & Training	3,115	1,714	3,900	5,700
Disability Insurance	517	519	600	700
Deferred Compensation	1,854	1,891	2,700	2,700
Freight & Delivery Service	119	18	300	300
Printing	494	318	700	700
Publicity/Subscriptions/Dues	1,520	1,772	1,900	2,100
Telephone	590	751	800	800
Engineering Services	21,629	3,380	0	0
Repairs & Maintenance	0	108	1,000	1,000
Travel	6,784	7,050	12,000	13,000
Office Supplies	1,768	1,426	2,400	2,400
Other Operating Supplies	472	406	1,200	1,200
Operation of Motor Vehicles	96	47	1,500	1,700
Fleet Management	3,000	3,000	3,500	3,500
Contracted Services	5,361	69,223	14,000	14,000
Liability Insurance	2,437	2,499	2,500	3,600
TOTAL ADMINISTRATION	238,145	283,882	246,500	257,500

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>PARKS AND RECREATION</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
MAINTENANCE				
Salaries	219,261	211,875	243,000	250,000
Overtime	5,643	7,940	11,400	11,400
Fica	15,262	14,732	20,000	21,000
Group Life & Health Insurance	50,002	46,121	53,000	44,000
Retirement	34,437	37,213	35,000	37,000
Workers Compensation Insurance	5,727	3,608	7,000	6,000
Disability Insurance	722	672	800	900
Deferred Compensation	913	307	3,800	3,800
Utilities	33,180	28,615	46,500	48,000
Telephone	3,570	4,027	5,400	5,400
Repairs & Maintenance	86,814	49,964	37,300	49,800
Equipment Rental	1,467	1,387	2,000	2,000
Agriculture & Horticulture Supplies	9,800	10,032	17,700	18,000
Chemical, Lab & Medical Supplies	0	1,535	4,500	4,500
Janitorial Supplies	8,529	8,272	8,000	9,200
Clothing & Uniforms	3,508	1,811	5,000	5,000
Other Operating Supplies	7,165	7,817	17,600	17,600
Sand & Salt	0	0	11,300	11,300
Gasoline & Diesel	8,512	7,582	16,000	16,000
Operation of Motor Vehicles	8,616	11,605	10,000	10,000
Fleet Management	35,000	35,000	50,000	50,000
Contracted Services	68,428	56,005	71,000	88,800
Liability Insurance	12,674	10,376	11,000	12,000
Maintenance Projects	32,144	75	24,500	7,000
Downtown Beautification	5,400	5,550	10,000	18,500
Fixed Assets	47,393	91,483	12,000	1,500
TOTAL MAINTENANCE	704,167	653,604	733,800	748,700

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>PARKS AND RECREATION</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
SWIMMING POOLS				
Salaries	11,677	21,224	21,000	22,000
Fica	1,213	2,042	1,600	1,800
Workers Compensation Insurance	716	443	1,000	1,700
Utilities	4,794	2,140	2,200	2,200
Telephone	337	281	300	300
Repairs & Maintenance	6,683	3,235	3,000	3,000
Chemicals	5,563	8,512	6,500	8,000
Clothing & Uniforms	567	1,405	1,200	1,200
Other Operating Supplies	160	228	2,600	2,600
Contracted Services	1,184	995	700	700
Liability Insurance	4,497	2,592	3,500	2,700
Fixed Assets	33,991	0	0	0
TOTAL SWIMMING POOLS	71,382	43,097	43,600	46,200
PROGRAM PLANNING				
Salaries	118,426	138,451	132,000	144,000
Overtime	1,987	4,549	7,000	7,000
Fica	9,038	10,109	11,000	11,000
Group Life & Health Insurance	8,627	19,950	26,000	29,000
Retirement	14,473	16,414	22,400	18,200
Workers Compensation Insurance	1,993	1,372	2,600	2,800
Disability Insurance	249	350	400	500
Deferred Compensation	0	0	1,800	1,900
Advertising	5,441	777	7,500	7,500
Telephone	957	1,284	1,800	1,800
Athletic Officials	1,970	7,595	12,500	12,500
Program Expenses	51,705	20,285	30,000	30,000
Concession Supplies	11,596	28,866	27,000	27,000
Recreation Supplies	6,721	9,300	12,000	12,000
Contracted Services	3,236	2,738	7,400	7,400
Liability Insurance	4,147	2,266	5,000	3,000
Athens Area Youth Council	320	57	1,500	1,500
Fourth Of July	10,000	13,105	500	0
Fixed Assets	2,391	0	500	0
TOTAL PROGRAM PLANNING	253,277	277,468	308,900	317,100
TOTAL PARKS AND RECREATION	1,266,971	1,258,051	1,332,800	1,369,500

CITY OF ATHENS, TENNESSEE PUBLIC WORKS DEPARTMENT

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

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

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

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

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

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

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

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

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

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
ADMINISTRATION				
Salaries	129,637	129,777	194,000	206,000
Fica	9,623	9,675	14,700	16,000
Group Life & Health Insurance	13,382	11,375	22,000	26,600
Retirement	21,239	22,349	25,000	34,300
Workers Compensation Insurance	573	355	1,200	1,000
Employee Education & Training	1,603	3,045	2,800	2,800
Disability Insurance	563	484	800	800
Deferred Compensation	2,393	2,441	2,500	4,100
Freight & Delivery Service	0	44	100	100
Printing	111	0	300	300
Publicity/Subscriptions/Dues	3,983	2,890	2,700	2,700
Utilities	6,291	5,814	12,400	12,400
Telephone	2,578	3,184	2,700	4,800
Repairs & Maintenance	2,584	1,055	1,200	1,200
Travel	575	0	2,700	6,300
Office Supplies	4,160	4,128	4,500	4,500
Other Operating Supplies	422	431	500	500
Gasoline & Diesel	1,000	655	1,500	1,500
Operation of Motor Vehicles	39	796	600	600
Fleet Management	4,000	4,000	5,500	5,500
Contracted Services	24,683	33,787	25,800	29,200
Liability Insurance	3,436	3,618	4,000	5,000
Fixed Assets	14,298	18,036	3,200	3,200
TOTAL ADMINISTRATION	247,173	257,939	330,700	369,400

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
TRAFFIC CONTROL				
Salaries	62,742	68,481	68,000	70,000
Overtime	629	331	1,200	1,200
Fica	4,474	5,232	5,200	5,200
Group Life & Health Insurance	14,565	15,378	16,000	18,000
Retirement	9,223	10,264	9,600	9,600
Workers Compensation Insurance	1,790	1,108	2,500	2,800
Employee Education & Training	400	1,270	6,000	2,000
Disability Insurance	210	251	300	300
Deferred Compensation	0	0	1,300	1,400
Telephone	0	0	100	100
Repairs & Maintenance	19	200	5,200	5,200
Clothing & Uniforms	870	641	1,100	1,700
Painting Supplies	1,834	5,444	11,000	11,000
Traffic Signs & Signal Supplies	13,562	19,943	19,000	19,000
Other Operating Supplies	3,412	7,181	4,500	4,500
Gasoline & Diesel	8,753	4,096	4,000	4,000
Operation of Motor Vehicles	7,932	2,087	5,500	5,500
Fleet Management	10,000	10,000	15,000	15,000
Contracted Services	35,602	24,707	49,300	49,500
Liability Insurance	7,304	7,200	7,400	8,000
Fixed Assets	36,305	62,926	64,000	0
TOTAL TRAFFIC CONTROL	219,626	246,740	296,200	234,000

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
STREET MAINTENANCE				
Salaries	202,014	213,821	200,000	210,000
Overtime	604	251	3,000	3,000
Fica	15,146	16,128	15,600	15,600
Group Life & Health Insurance	35,863	40,439	40,000	39,000
Retirement	31,114	33,437	34,200	33,500
Workers Compensation Insurance	7,874	5,132	12,000	9,000
Disability Insurance	753	783	800	800
Deferred Compensation	2,078	1,182	3,600	3,600
Publicity/Subscriptions/Dues	450	250	1,500	1,500
Telephone	538	566	700	700
Repairs & Maintenance	1,356	179	3,000	4,000
Travel	7	0	200	200
Clothing & Uniforms	1,807	1,461	1,500	2,000
Other Operating Supplies	2,762	1,963	3,800	3,800
Storm Water Supplies	61,457	7,392	20,000	20,000
Materials for Road Repairs	56,586	35,750	75,000	75,000
Gasoline & Diesel	15,086	9,165	17,000	17,000
Operation of Motor Vehicles	5,740	5,312	10,600	10,600
Fleet Management	45,000	45,000	50,000	50,000
Strip Paving	1,940,632	13,487	500,000	500,000
Contracted Services	0	0	100	100
Liability Insurance	1,908	967	2,000	2,000
Fixed Assets	23,587	0	0	2,500
TOTAL STREET MAINTENANCE	<u>2,452,362</u>	<u>432,665</u>	<u>994,600</u>	<u>1,003,900</u>

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
STREET CONSTRUCTION				
Salaries	159,276	195,009	194,000	211,000
Overtime	1,204	1,229	3,000	3,000
Fica	11,768	14,536	15,000	16,000
Group Life & Health Insurance	27,135	39,523	43,000	47,000
Retirement	30,294	33,749	33,000	32,500
Workers Compensation Insurance	7,874	4,874	12,000	9,000
Disability Insurance	574	720	800	800
Deferred Compensation	1,461	1,504	3,800	3,800
Publicity/Subscriptions/Dues	0	300	300	300
Telephone	24	26	100	100
Engineering & Landscaping	275	1,438	1,500	1,500
Repairs & Maintenance	1,218	1,961	7,600	7,600
Equipment Rental	2,250	5,275	10,000	10,000
Clothing & Uniforms	1,342	1,649	2,700	3,300
Other Operating Supplies	1,245	1,207	1,600	2,000
Materials for Road Maintenance	52,171	54,582	67,100	67,100
Gasoline & Diesel	9,135	11,099	20,000	20,000
Operation of Motor Vehicles	12,019	4,477	14,100	14,100
Fleet Management	70,000	70,000	90,000	90,000
Contracted Services	192	0	0	0
Liability Insurance	4,093	3,086	4,000	4,000
Sidewalk Projects	20,645	19,119	50,000	50,000
Fixed Assets	0	0	5,100	3,000
TOTAL STREET CONSTRUCTION	<u>414,195</u>	<u>465,363</u>	<u>578,700</u>	<u>596,100</u>

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
STREET CLEANING				
Salaries	328,207	342,647	350,000	362,000
Overtime	8,179	6,502	9,000	9,000
Fica	24,094	25,596	28,000	28,000
Group Life & Health Insurance	67,795	76,686	90,000	104,000
Retirement	50,849	55,234	54,300	54,000
Workers Compensation Insurance	8,194	4,977	12,000	9,000
Disability Insurance	1,226	1,288	1,400	1,400
Deferred Compensation	3,488	4,262	7,000	7,000
Telephone	57	51	100	100
Street Washing	693	788	1,500	1,500
Repairs & Maintenance	6,497	2,947	3,300	8,300
Agriculture & Horticulture Supplies	2,341	902	5,000	5,000
Clothing & Uniforms	3,253	3,585	5,000	3,800
Other Operating Supplies	2,114	3,972	8,000	8,000
Sand and Salt	0	955	10,000	10,000
Gasoline & Diesel	38,842	37,775	50,000	50,000
Operation of Motor Vehicles	56,962	52,176	51,000	55,000
Fleet Management	160,000	160,000	200,000	200,000
Contracted Services	39,224	48,178	50,000	50,000
Liability Insurance	8,355	10,864	6,700	6,000
TOTAL STREET CLEANING	810,370	839,385	942,300	972,100

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
FLEET MAINTENANCE				
Salaries	139,177	135,896	144,000	152,000
Fica	8,938	9,129	11,000	11,600
Group Life & Health Insurance	30,224	27,135	31,000	31,000
Retirement	20,687	24,508	26,800	26,800
Workers Compensation Insurance	3,722	2,305	5,400	4,000
Employee Education & Training	126	450	1,500	1,500
Disability Insurance	510	441	600	600
Deferred Compensation	791	0	2,800	2,900
Printing	0	0	200	200
Utilities	16,183	15,817	26,500	26,500
Telephone	354	638	800	800
Repairs & Maintenance	8,024	6,774	7,700	8,700
Travel	0	0	500	1,000
Janitorial Supplies	3,307	3,845	3,000	3,000
Clothing & Uniforms	1,023	1,181	1,700	2,000
Small Tools	4,106	9,215	5,000	5,500
Other Operating Supplies	7,557	7,343	12,400	12,900
Gasoline & Diesel	1,139	1,628	3,500	3,500
Fluids & Lubricants	18,515	14,649	13,000	13,000
Operation of Motor Vehicles	1,785	1,511	3,300	4,300
Fleet Management	7,000	7,000	7,000	7,000
Contracted Services	4,497	4,267	6,200	6,200
Liability Insurance	1,615	1,465	1,900	1,900
Fixed Assets	67,053	5,000	7,000	3,000
	<u>346,333</u>	<u>280,197</u>	<u>322,800</u>	<u>329,900</u>
TOTAL FLEET MAINTENANCE				

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
ANIMAL CONTROL				
Salaries	89,238	58,915	76,000	77,000
Overtime	5,521	3,619	1,000	2,000
Fica	7,069	4,813	5,000	6,000
Group Life & Health Insurance	10,734	8,245	16,000	18,000
Retirement	11,259	5,992	11,900	10,700
Workers Compensation Insurance	2,004	798	2,300	2,600
Employee Education & Training	3,626	220	2,000	2,000
Disability Insurance	249	169	400	400
Printing	111	96	200	200
Utilities	6,282	6,301	7,000	16,000
Telephone	461	346	0	1,700
Repairs & Maintenance	6,101	5,283	7,100	7,100
Travel	518	0	1,500	1,500
Janitorial Supplies	1,259	792	2,500	1,500
Clothing & Uniforms	1,305	1,044	1,500	1,500
Other Operating Supplies	2,170	6,863	10,400	9,400
Veterinary Supplies	9,269	6,404	8,000	16,000
Gasoline & Diesel	1,718	829	2,000	2,000
Operation of Motor Vehicles	1,243	106	1,100	1,100
Fleet Management	4,400	4,400	4,400	4,400
Contracted Services	1,050	4,138	1,800	9,000
Liability Insurance	896	655	1,000	1,000
Fixed Assets	3,335	3,376	0	0
TOTAL ANIMAL CONTROL	<u>169,818</u>	<u>123,404</u>	<u>163,100</u>	<u>191,100</u>
TOTAL PUBLIC WORKS	<u>4,659,877</u>	<u>2,645,693</u>	<u>3,628,400</u>	<u>3,696,500</u>

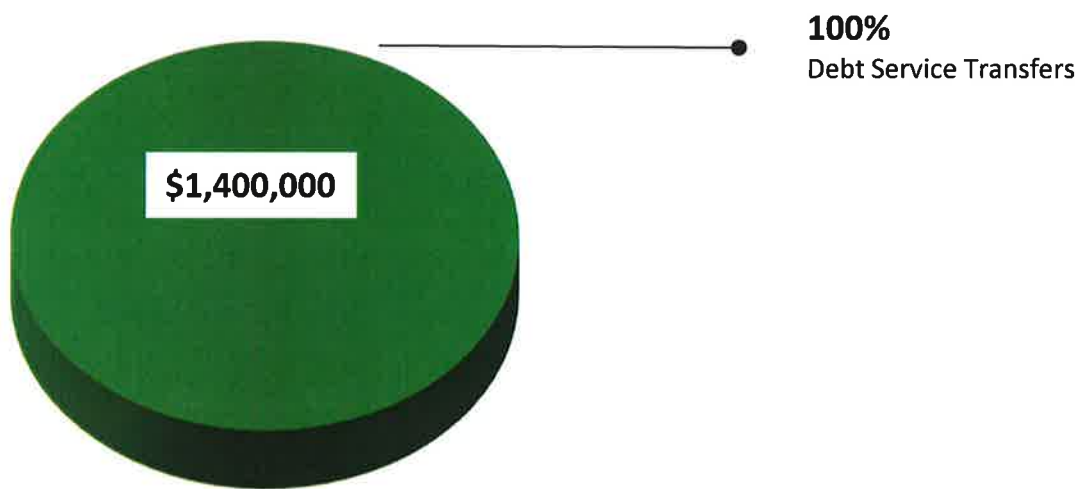
**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2022-2023**

	<u>ACTUAL</u> <u>2019-2020</u>	<u>ACTUAL</u> <u>2020-2021</u>	<u>ESTIMATED</u> <u>2021-2022</u>	<u>BUDGETED</u> <u>2022-2023</u>
<u>NON-DEPARTMENTAL</u>				
Debt Service Transfer	0	1,000,000	1,400,000	1,400,000
Transfer to Capital Projects Fund	<u>750,000</u>	<u>900,000</u>	<u>3,440,000</u>	<u>1,125,000</u>
TOTAL NON-DEPARTMENTAL	<u>750,000</u>	<u>1,900,000</u>	<u>4,840,000</u>	<u>2,525,000</u>
 TOTAL GENERAL FUND EXPENDITURES	 <u><u>17,133,252</u></u>	 <u><u>16,702,159</u></u>	 <u><u>21,502,000</u></u>	 <u><u>19,598,000</u></u>

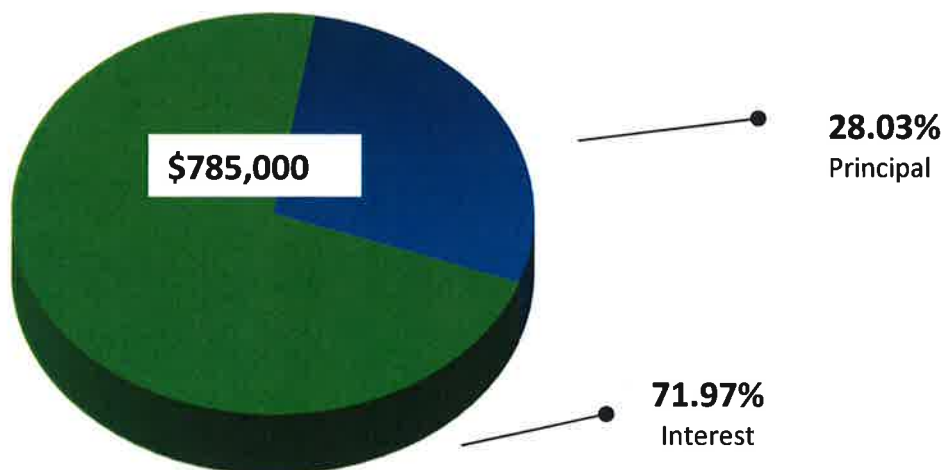
**CITY OF ATHENS, TENNESSEE
DEBT SERVICE FUND BUDGET
FISCAL YEAR 2022-2023**

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

Budgeted Revenues



Budgeted Expenditures



**CITY OF ATHENS, TENNESSEE
DEBT SERVICE FUND - SCHOOLS
FISCAL YEAR 2022-2023**

<u>REVENUES</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
Sales Tax Revenue	1,000,000	0	0	0
Interest	3,009	1,000,000	0	0
Transfer from General Fund	<u>0</u>	<u>1,821</u>	<u>1,000,000</u>	<u>1,000,000</u>
TOTAL REVENUES	<u><u>1,003,009</u></u>	<u><u>1,001,821</u></u>	<u><u>1,000,000</u></u>	<u><u>1,000,000</u></u>
<u>EXPENDITURES</u>				
Note Interest	0	7,178	300,000	400,000
Debt Issuance Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u><u>0</u></u>	<u><u>7,178</u></u>	<u><u>300,000</u></u>	<u><u>400,000</u></u>

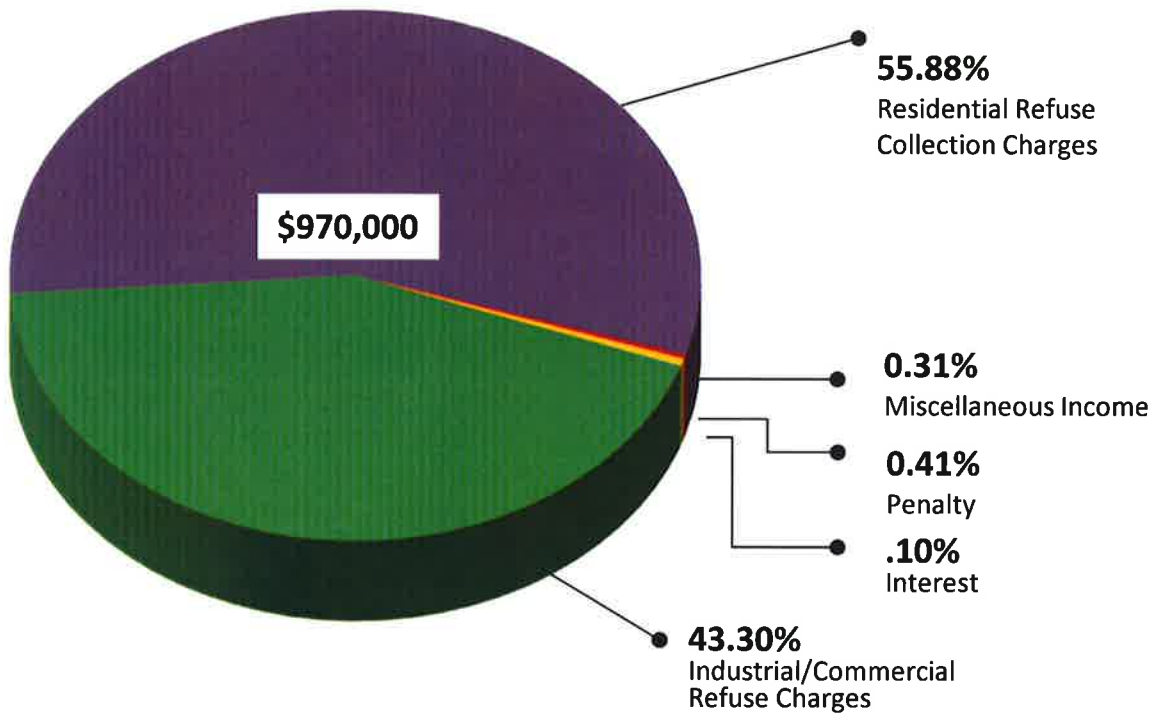
**CITY OF ATHENS, TENNESSEE
DEBT SERVICE FUND - CITY
FISCAL YEAR 2022-2023**

<u>REVENUES</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
Transfer from General Fund	<u>0</u>	<u>0</u>	<u>400,000</u>	<u>400,000</u>
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>400,000</u>	<u>400,000</u>
<u>EXPENDITURES</u>				
Bond Principal			275000	220,000
Interest Expense	<u>0</u>	<u>0</u>	<u>107,000</u>	<u>165,000</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>382,000</u>	<u>385,000</u>

**CITY OF ATHENS, TENNESSEE
SANITATION FUND BUDGET
FISCAL YEAR 2022-2023**

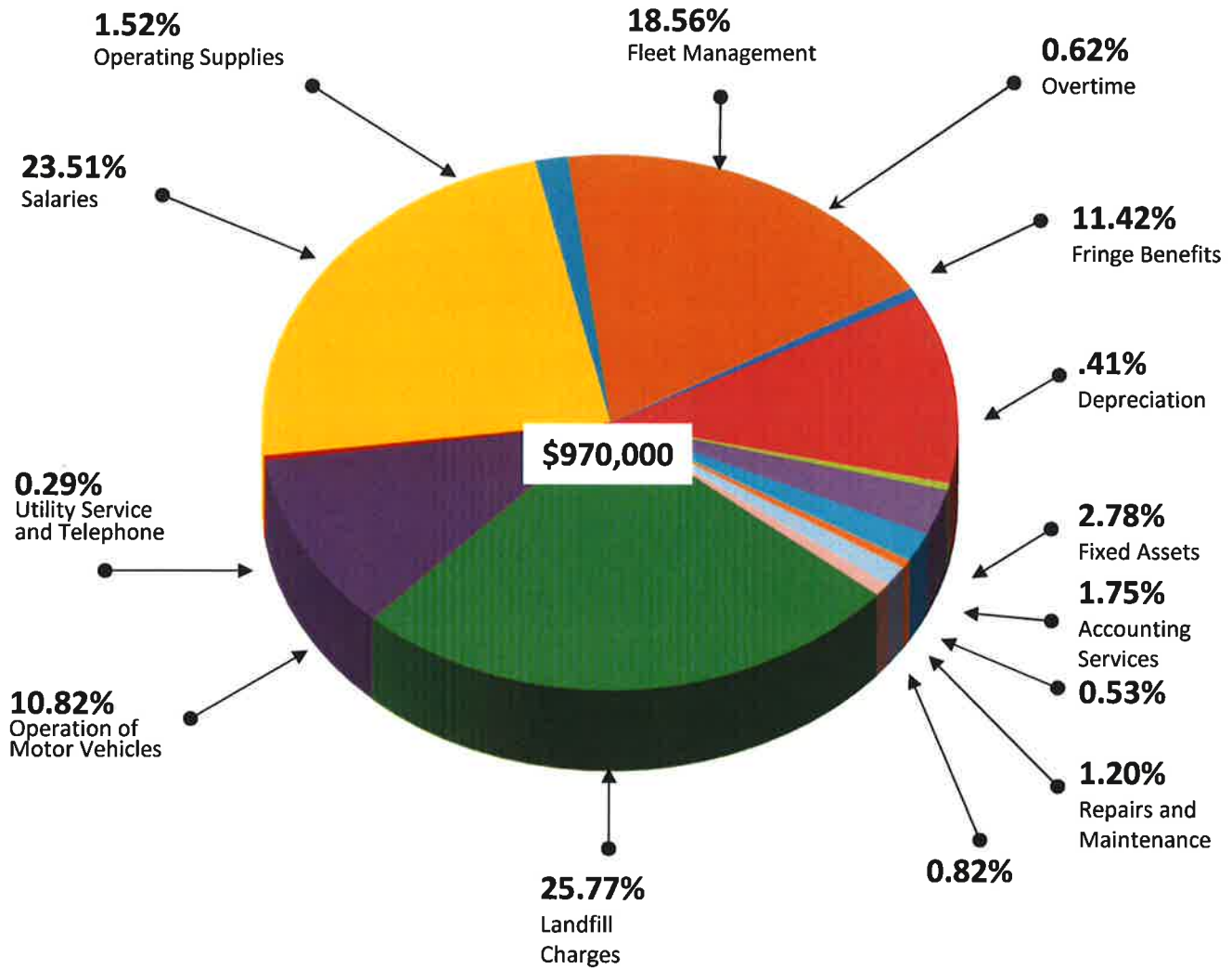
This fund was established expressly to account for financial activities related to the management of solid waste. This includes the collection, transportation and disposal of commercial, industrial and residential refuse.

Budgeted Revenues



**CITY OF ATHENS, TENNESSEE
SANITATION FUND BUDGET
FISCAL YEAR 2022-2023**

Budgeted Expenditures



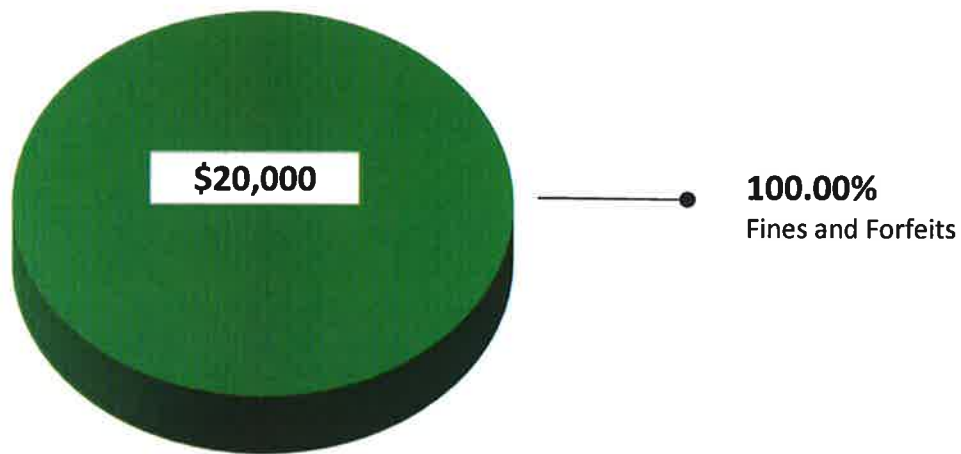
CITY OF ATHENS, TENNESSEE
SANITATION FUND
FISCAL YEAR 2022-2023

<u>REVENUES</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
CHARGES FOR SERVICES				
Industrial/Commercial Refuse Charges	419,381	427,778	390,000	420,000
Residential Refuse Collection Charges	550,303	548,167	542,000	542,000
Penalty	5,032	3,668	4,000	4,000
Miscellaneous Income	2,361	2,313	3,000	3,000
	<u>977,077</u>	<u>981,926</u>	<u>939,000</u>	<u>969,000</u>
TOTAL CHARGES FOR SERVICES				
INTEREST	13,873	1,599	2,000	1,000
	<u>13,873</u>	<u>1,599</u>	<u>2,000</u>	<u>1,000</u>
TOTAL REVENUES	<u>990,950</u>	<u>983,525</u>	<u>941,000</u>	<u>970,000</u>
<u>EXPENDITURES</u>				
Salaries	211,665	196,050	222,000	228,000
Overtime	5,684	4,669	6,000	6,000
Fica	15,678	13,650	17,000	17,500
Group Life & Health Insurance	34,768	38,477	45,000	42,500
Retirement	31,778	33,767	41,000	41,000
Workers Compensation Insurance	6,442	3,988	9,000	9,000
Disability Insurance	726	648	800	800
Printing	53	1,230	1,400	1,400
Utilities	1,938	2,165	2,800	2,800
Accounting Services	17,237	17,190	17,000	17,000
Repairs & Maintenance	5,242	4,745	13,000	13,000
Travel	350	0	300	300
Landfill Charges	227,141	234,377	235,000	250,000
Clothing & Uniforms	1,749	1,647	2,800	2,800
Other Operating Supplies	6,641	7,369	8,800	8,800
Gasoline & Diesel	33,381	39,193	45,000	50,000
Tires & Tubes	24,291	17,815	20,000	20,000
Vehicle & Equipment Parts	45,701	51,353	35,000	35,000
Fleet Management	156,000	156,000	165,000	180,000
Contracted Services	4,944	4,944	5,100	5,100
Liability Insurance	7,938	5,979	7,000	8,000
Depreciation	2,987	3,874	42,000	4,000
Bad Debts	0	1,691	0	0
Fixed Assets	49,235	37,459	0	27,000
	<u>891,569</u>	<u>878,280</u>	<u>941,000</u>	<u>970,000</u>
TOTAL EXPENDITURES				

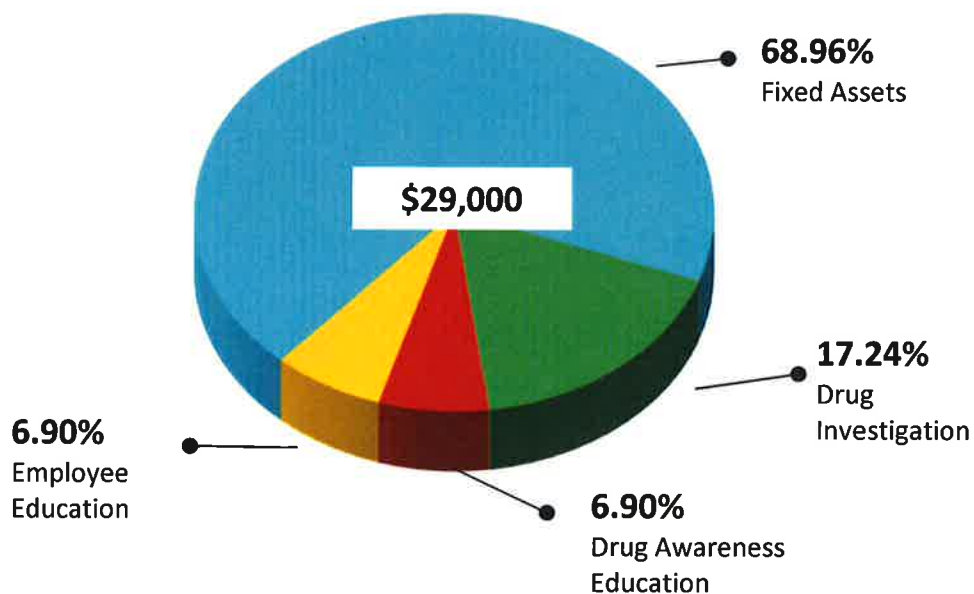
**CITY OF ATHENS, TENNESSEE
DRUG FUND
FISCAL YEAR 2022-2023**

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

Budgeted Revenues



Budgeted Expenditures



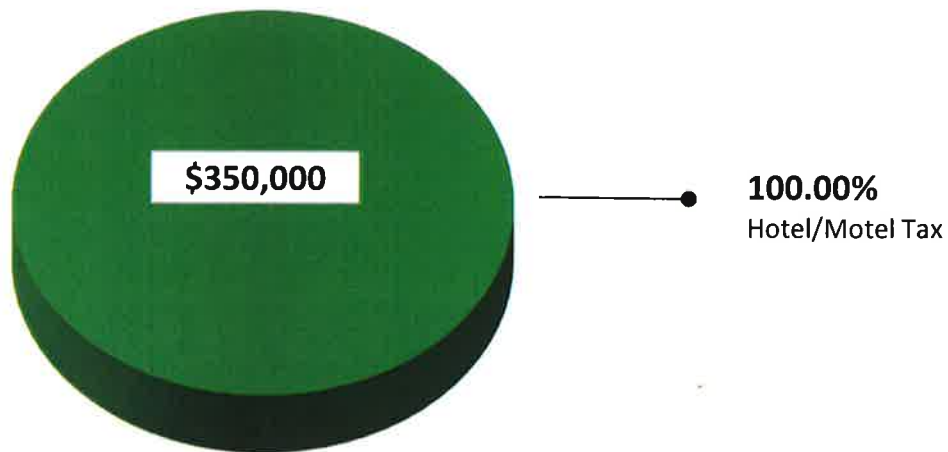
**CITY OF ATHENS, TENNESSEE
DRUG FUND
FISCAL YEAR 2022-2023**

<u>REVENUES</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
Fines and Forfeits	41,460	34,300	20,000	20,000
Interest	<u>1,939</u>	<u>119</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>43,399</u>	<u>34,419</u>	<u>20,000</u>	<u>20,000</u>
<u>EXPENDITURES</u>				
Employee Education & Training	0	0	2,000	2,000
Professional Supplies	23,868	0	0	0
Drug Awareness Education	0	0	2,000	2,000
Drug Investigation Activities	0	0	5,000	5,000
Fixed Assets	<u>25,909</u>	<u>74,142</u>	<u>20,000</u>	<u>20,000</u>
TOTAL EXPENDITURES	<u>49,777</u>	<u>74,142</u>	<u>29,000</u>	<u>29,000</u>

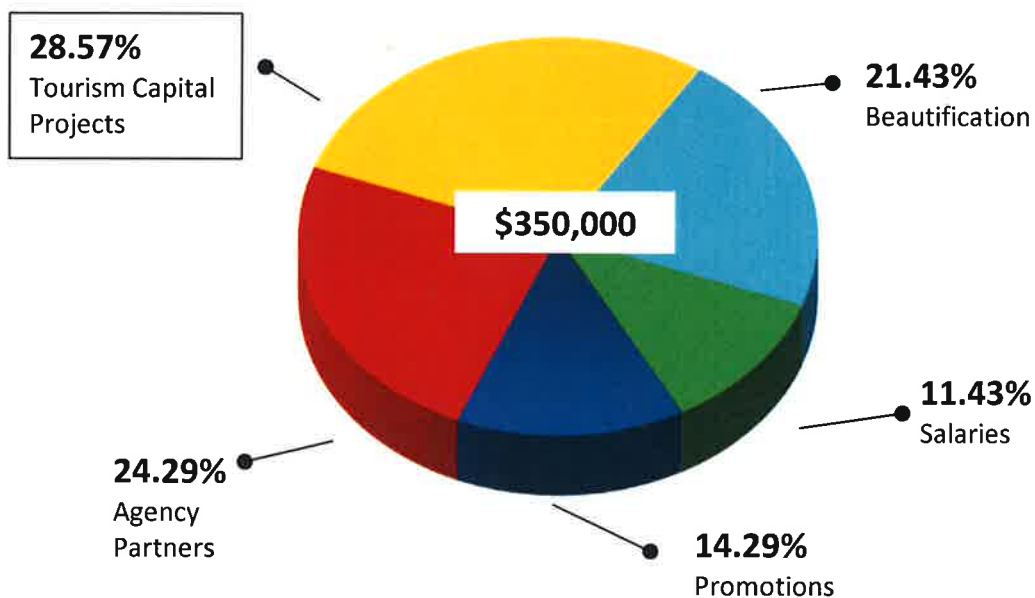
**CITY OF ATHENS, TENNESSEE
HOTEL/MOTEL TAX FUND
FISCAL YEAR 2022-2023**

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

Budgeted Revenues



Budgeted Expenditures



CITY OF ATHENS, TENNESSEE
HOTEL/MOTEL TAX FUND
FISCAL YEAR 2022-2023

<u>REVENUES</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
Hotel/Motel Tax	0	0	225,000	350,000
Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>225,000</u>	<u>350,000</u>
<u>EXPENDITURES</u>				
Salaries	0	0	0	40,000
Promotions	0	0	0	50,000
Agency Partners	0	0	0	85,000
Tourism Capital Projects	0	0	0	100,000
Beautification	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,000</u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>350,000</u>

ORDINANCE NO. 1109

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, 2022 THROUGH JUNE 30, 2023.

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, 2022 through June 30, 2023.

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, 2022 and extending through June 30, 2023.

	<u>Actual 2020-2021</u>	<u>Estimated 2021-2022</u>	<u>Proposed 2022-2023</u>
GENERAL FUND			
<u>GENERAL FUND REVENUES</u>			
Taxes	16,893,046	16,521,000	16,896,000
Intergovernmental Revenue	2,918,856	2,144,000	2,315,000
Charges for Services	262,876	186,000	186,000
Fines and Forfeits	185,497	101,000	151,000
Interest	104,269	30,000	30,000
Miscellaneous	205,918	20,000	20,000
TOTAL GENERAL FUND REVENUES	20,570,462	19,002,000	19,598,000
<u>GENERAL FUND EXPENDITURES</u>			
ADMINISTRATION			
City Manager's Office	299,374	346,900	356,400
City Council	38,478	53,500	60,700
City Judge	12,918	13,000	13,000
City Attorney	27,106	40,000	40,000
Special Appropriations	364,900	377,100	371,700
Athens City Schools	2,481,000	2,421,000	2,421,000
Athens Utilities Board	458,695	480,000	480,000
TOTAL ADMINISTRATION	3,682,471	3,731,500	3,742,800
FINANCE	459,402	480,500	499,300

HUMAN RESOURCES	206,360	229,900	231,300
ADMINISTRATION & EMERGENCY SERVICES			
Administration	108,384	143,900	185,100
City Hall	148,174	185,400	187,800
Information Technology	302,464	358,700	320,900
TOTAL ADMIN. & EMERG. SERVICES	559,022	688,000	693,800
COMMUNITY DEVELOPMENT			
Administration	164,534	189,600	186,800
Codes Enforcement	266,188	295,100	309,300
Cemeteries	40,288	34,200	33,400
TOTAL COMMUNITY DEVELOPMENT	471,010	518,900	529,500
POLICE			
Administration	318,248	352,600	325,900
Patrol	2,232,795	2,333,000	2,447,000
Special Services	430,172	553,800	579,100
TOTAL POLICE	2,981,215	3,239,400	3,352,000
FIRE			
Administration	120,822	177,400	195,300
Prevention	93,466	97,400	116,100
Suppression	2,062,123	2,235,500	2,333,600
TOTAL FIRE	2,276,411	2,510,300	2,645,000
PARKS & RECREATION			
Administration	283,882	246,500	257,500
Maintenance	653,604	733,800	748,700
Swimming Pools	43,097	43,600	46,200
Program Planning	277,468	308,900	317,100
TOTAL PARKS & RECREATION	1,258,051	1,332,800	1,369,500
PUBLIC WORKS			
Administration	257,939	330,700	369,400
Traffic Control	246,740	296,200	234,000
Street Maintenance	432,665	994,600	1,003,900
Street Construction	465,363	578,700	596,100
Street Cleaning	839,385	942,300	972,100
Fleet Maintenance	280,197	322,800	329,900
Animal Control	123,404	163,100	191,100
TOTAL PUBLIC WORKS	2,645,693	3,628,400	3,696,500
COMMUNICATIONS	262,524	302,300	313,300

TRANSFERS	<u>1,900,000</u>	<u>4,840,000</u>	<u>2,525,000</u>
TOTAL GENERAL FUND EXPENDITURES	<u>16,702,159</u>	<u>21,502,000</u>	<u>19,598,000</u>
CHANGE IN CASH/FUND BALANCE	3,868,303	(2,500,000)	0
BEGINNING CASH/FUND BALANCE	<u>13,884,604</u>	<u>17,000,000</u>	<u>14,500,000</u>
ENDING CASH/FUND BALANCE	<u>17,752,907</u>	<u>14,500,000</u>	<u>14,500,000</u>
ENDING CASH AS A % OF EXPENDITURES	106.29%	67.44%	73.99%

DEBT SERVICE FUND-SCHOOLSDEBT SERVICE FUND REVENUES

Interest	1,821	0	0
Transfers	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
TOTAL DEBT SERVICE FUND REVENUES	<u>1,001,821</u>	<u>1,000,000</u>	<u>1,000,000</u>

<u>DEBT SERVICE FUND EXPENDITURES</u>	<u>7,178</u>	<u>300,000</u>	<u>400,000</u>
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CHANGE IN CASH/FUND BALANCE	994,643	700,000	600,000
BEGINNING CASH/FUND BALANCE	<u>1,000,000</u>	<u>1,994,643</u>	<u>2,690,000</u>
ENDING CASH/FUND BALANCE	<u>1,994,643</u>	<u>2,694,643</u>	<u>3,290,000</u>
ENDING CASH AS A % OF EXPENDITURES	27,788.28%	898.21%	822.50%

DEBT SERVICE FUND-CITY PROJECTSDEBT SERVICE FUND REVENUES

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

<u>DEBT SERVICE FUND EXPENDITURES</u>	<u>0</u>	<u>382,000</u>	<u>385,000</u>
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CHANGE IN CASH/FUND BALANCE	0	18,000	15,000
BEGINNING CASH/FUND BALANCE	<u>0</u>	<u>0</u>	<u>18,000</u>
ENDING CASH/FUND BALANCE	<u>0</u>	<u>18,000</u>	<u>33,000</u>
ENDING CASH AS A % OF EXPENDITURES	N/A	4.71%	8.57%

SANITATION FUNDSANITATION FUND REVENUES

Charges For Services	972,921	930,000	960,000
Interest	1,599	2,000	1,000
Miscellaneous	<u>9,005</u>	<u>9,000</u>	<u>9,000</u>
TOTAL SANITATION FUND REVENUES	<u>983,525</u>	<u>941,000</u>	<u>970,000</u>

<u>SANITATION FUND EXPENDITURES</u>	<u>878,280</u>	<u>941,000</u>	<u>970,000</u>
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CHANGE IN CASH/FUND BALANCE	105,245	0	0
BEGINNING CASH/FUND BALANCE	700,000	700,000	700,000
ENDING CASH/FUND BALANCE	805,245	700,000	700,000
ENDING CASH AS A % OF EXPENDITURES	91.68%	74.39%	72.16%

DRUG FUND**DRUG FUND REVENUES**

Fines and Forfeits	34,300	20,000	20,000
Interest	119	0	0
TOTAL DRUG FUND REVENUES	34,419	20,000	20,000

<u>DRUG FUND EXPENDITURES</u>	74,142	29,000	29,000
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CHANGE IN CASH/FUND BALANCE	(39,723)	(9,000)	(9,000)
BEGINNING CASH/FUND BALANCE	131,000	90,000	81,000
ENDING CASH/FUND BALANCE	91,277	81,000	72,000
ENDING CASH AS A % OF EXPENDITURES	123.11%	279.31%	248.28%

HOTEL/MOTEL FUND**HOTEL/MOTEL FUND REVENUES**

Hotel/Motel Tax	0	225,000	350,000
Interest	0	0	0
TOTAL HOTEL/MOTEL FUND REVENUES	0	225,000	350,000

<u>HOTEL/MOTEL FUND EXPENDITURES</u>	0	0	350,000
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CHANGE IN CASH/FUND BALANCE	0	225,000	0
BEGINNING CASH/FUND BALANCE	0	0	225,000
ENDING CASH/FUND BALANCE	0	225,000	225,000
ENDING CASH AS A % OF EXPENDITURES	N/A	N/A	64.29%

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, 2022 and extending through June 30, 2023, as approved by the Athens City Board of Education:

	General Purpose Fund	Federal Projects Fund	Food Service Fund	Education Capital Projects Fund	Total All Funds
Revenues:					
Local Taxes	5,890,000	0	0	0	5,890,000
Charges for Services	210,000	0	67,000	0	277,000
Other Local Revenues	37,854	0	71,500	0	109,354
State Education Funds	10,178,586	0	14,000	0	10,192,586
Federal Funds received through State	271,131	1,209,980	1,285,854	0	2,766,965
Other Sources	500	0	0	0	500
Total estimated revenues	16,588,071	1,209,980	1,438,354	0	19,236,405
Expenditures:					
Regular Instruction	9,052,590	462,397	0	0	9,514,987
Special Education	652,823	333,293	0	0	986,116
Student Body Education	5,500	0	0	0	5,500
Support Services:					
Attendance	104,083	0	0	0	104,083
Health Services	223,213	0	0	0	223,213
Other Student Support	466,861	69,999	0	0	536,860
Regular Instruction	810,795	231,365	0	0	1,042,160
Special Education	120,313	111,129	0	0	231,442
Education Technology	278,888	1,797	0	0	280,685
Board of Education	310,482	0	0	0	310,482
Office of Superintendent	208,052	0	0	0	208,052
Office of Principal	998,442	0	0	0	998,442
Fiscal Services	188,925	0	0	0	188,925
Operation of Plant	925,314	0	0	0	925,314
Maintenance of Plant	389,348	0	0	0	389,348
Transportation	545,302	0	0	0	545,302
Non-Instructional Services:					
Food Service	1,850	0	1,563,354	0	1,565,204
Community Services	519,862	0	0	0	519,862
Early Childhood Education	704,918	0	0	0	704,918
Regular Capital Outlay	436,000	0	0	0	436,000
Total expenditures	16,943,561	1,209,980	1,563,354	0	19,716,895
Change in cash/fund balance	(355,490)	0	(125,000)	0	(480,490)
Beginning cash/fund balance	5,100,000		125,000	0	5,225,000
Ending cash/fund balance	4,744,510	0	0	0	4,744,510
Ending cash as a % of expenditures	28.00%	0.00%	0.00%	N/A	

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 2022-2023.

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 2022-2023 be and is hereby fixed at \$1.3476 on each ONE HUNDRED DOLLARS (\$100.00) assessed value of taxable property located within the corporate limits of the City of Athens, Tennessee.

SECTION 7. BE IT FURTHER ORDAINED that refuse collection and disposal charges for fiscal year 2022-2023 is hereby fixed as follows: small professional, commercial or business establishments operating within the City of Athens shall pay a minimum fee of \$9.50 per month; large professional, commercial or business establishments operating within the City of Athens shall pay a minimum fee of \$28.50 per month; all residences within the City of Athens shall pay a minimum fee of \$9.50 per month.

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

SECTION 9. BE IT FURTHER ORDAINED that the City maintains an additional Enterprise Fund for its Conference Center. It is hereby acknowledged that the Conference Center Fund's estimated revenues and expenditures for the 2022-2023 fiscal year are as follows:

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

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

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

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

SECTION 13. BE IT FURTHER ORDAINED in that the fiscal year begins on July 1, 2022, and time is of the essence, therefore, this Ordinance is declared to be an emergency ordinance to take effect from and after its passage.

PASSED ON FIRST READING: May 17, 2022_____

PASSED ON SECOND READING: June 21, 2022_____

DATE OF PUBLIC HEARING: June 21, 2022_____

WILLIAM BO PERKINSON, Mayor

C. SETH SUMNER, City Manager

APPROVED AS TO FORM:

H. CHRIS TREW, City Attorney

**CITY OF ATHENS, TENNESSEE
PROPERTY TAX LEVY AND RATE INFORMATION
FISCAL YEAR 2022-2023**

TAXABLE PROPERTY	ESTIMATED ACTUAL VALUE	ASSESSMENT RATE	ASSESSED VALUE
Industrial & Commercial -Real Estate	535,722,500	40%	214,289,000
Industrial & Commercial -Personal Property	427,133,000	30%	128,140,000
Residential & Farm -Real Estate	573,640,000	25%	143,410,000
Public Utilities -Real Estate	787,000	55%	<u>433,000</u>
Total Assessed Value			486,272,000
Tax Rate			<u>1.3476</u>
Total Taxes			6,553,000
Less: Reserve for Delinquency (5.0%)			<u>328,000</u>
Current Budget			<u><u>6,225,000</u></u>

Personal property assessed values have been decreased due to the appraisal ratio (equalization factor).
The appraisal ratio for the current year property taxes is 68.29%.

**CITY OF ATHENS, TENNESSEE
FIXED ASSET SUMMARY
FISCAL YEAR 2022-2023**

GENERAL FUND

PURCHASING	Miscellaneous Equipment		<u>1,000</u>
INFORMATION TECHNOLOGY	Computer Equipment Replacements		<u>41,000</u>
POLICE PATROL	Equipment For New Patrol Vehicles		22,000
POLICE SPECIAL SERVICES	Office Furniture		<u>1,000</u>
	TOTAL POLICE		<u>23,000</u>
FIRE ADMINISTRATION	Knox Box Equipment	<u>1,700</u>	1,700
FIRE PREVENTION	Knox Box Equipment	1,000	
	Tent Canopy	<u>1,300</u>	2,300
FIRE SUPPRESSION	Knox Box Equipment	2,000	
	Portable Radios	4,000	
	Backup Repeater	20,000	
	MDT's For Engines	<u>3,000</u>	<u>29,000</u>
	TOTAL FIRE		<u>33,000</u>

**CITY OF ATHENS, TENNESSEE
FIXED ASSET SUMMARY
FISCAL YEAR 2022-2023**

PARKS AND RECREATION MAINTENANCE	Miscellaneous Equipment	<u>1,500</u>	1,500
	TOTAL PARKS AND RECREATION		<u>1,500</u>
PUBLIC WORKS ADMINISTRATION	Radios		3,200
PUBLIC WORKS STREET MAINTENANCE	Plate Compactor		2,500
PUBLIC WORKS STREET CONSTRUCTION	Tamper		3,000
PUBLIC WORKS FLEET MAINTENANCE	Equipment Software		<u>3,000</u>
	TOTAL PUBLIC WORKS		<u>11,700</u>
	TOTAL GENERAL FUND		<u><u>111,200</u></u>
<u>CAPITAL FUND</u>			
FIRE DEPARTMENT	Utility Terrain Vehicle		<u><u>43,000</u></u>
RECREATION DEPARTMENT	Pickleball Courts		<u><u>375,000</u></u>

**CITY OF ATHENS, TENNESSEE
FLEET MANAGEMENT SUMMARY
FISCAL YEAR 2022-2023**

COMMUNITY DEVELOPMENT

3 Vehicles	105,000
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POLICE

2 Patrol Cars	70,000
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PARKS AND RECREATION

Reel Mower	14,000
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PUBLIC WORKS

2 Pickup Trucks	70,000
Leaf Vacuum	<u>85,000</u>

TOTAL FLEET PURCHASES

<u><u>344,000</u></u>

**CITY OF ATHENS, TENNESSEE
DEBT SERVICE SCHEDULE
FISCAL YEAR 2022-2023**

SCHOOL CONSTRUCTION

<u>ORIGINAL AMOUNT</u>	<u>NAME OF ISSUE</u>
40,000,000	School construction debt. Initial debt is a line of credit with Regions Bank during construction period, with permanent financing approved through USDA, Rural Development at a rate not to exceed 2.25%. Interest rate on line of credit is variable, with an approximate rate of 1.15% at June 30, 2022. Debt is funded by General Fund and funds from Athens City Schools once new school has been completed. School is expected to be open for grades K-5 in August 2023.
7,350,000	General Obligation Bonds, Series 2015 issued 10-15-21. Funded by General Fund. Annual principal and interest payments range from \$377,115 to \$382,465 for 25 years. Issued with an effective interest rate of 1.75% with coupon rates of 2% to 3%. Interest due on June 1 and December 1 of each year. Principal due annually on June 1.

<u>PRINCIPAL (By Issue)</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
School Debt	0	0	0	0
GO Bonds, 2021 Series	0	0	275,000	220,000
TOTAL PRINCIPAL	0	0	275,000	220,000

<u>INTEREST (By Issue)</u>	<u>ACTUAL 2019-2020</u>	<u>ACTUAL 2020-2021</u>	<u>ESTIMATED 2021-2022</u>	<u>BUDGETED 2022-2023</u>
School Debt	0	7,178	300,000	400,000
GO Bonds, 2021 Series	0	0	107,000	165,000
TOTAL INTEREST	0	7,178	407,000	565,000

**CITY OF ATHENS, TENNESSEE
INTERFUND TRANSFERS
FISCAL YEAR 2022-2023**

FUND	ACTUAL 2019-2020		ACTUAL 2020-2021		ESTIMATED 2021-2022		BUDGETED 2022-2023	
	IN	OUT	IN	OUT	IN	OUT	IN	OUT
GENERAL FUND		750,000		1,900,000		4,840,000		2,525,000
DEBT SERVICE FUNDS			1,000,000		1,400,000		1,400,000	
CAPITAL IMPROVEMENT FUND	750,000		900,000		3,440,000		1,125,000	
TOTAL ALL FUNDS	<u>750,000</u>	<u>750,000</u>	<u>1,900,000</u>	<u>1,900,000</u>	<u>4,840,000</u>	<u>4,840,000</u>	<u>2,525,000</u>	<u>2,525,000</u>

