



ANNUAL BUDGET 2024–2025

**CITY OF ATHENS, TENNESSEE
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FISCAL YEAR 2024-2025**

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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.



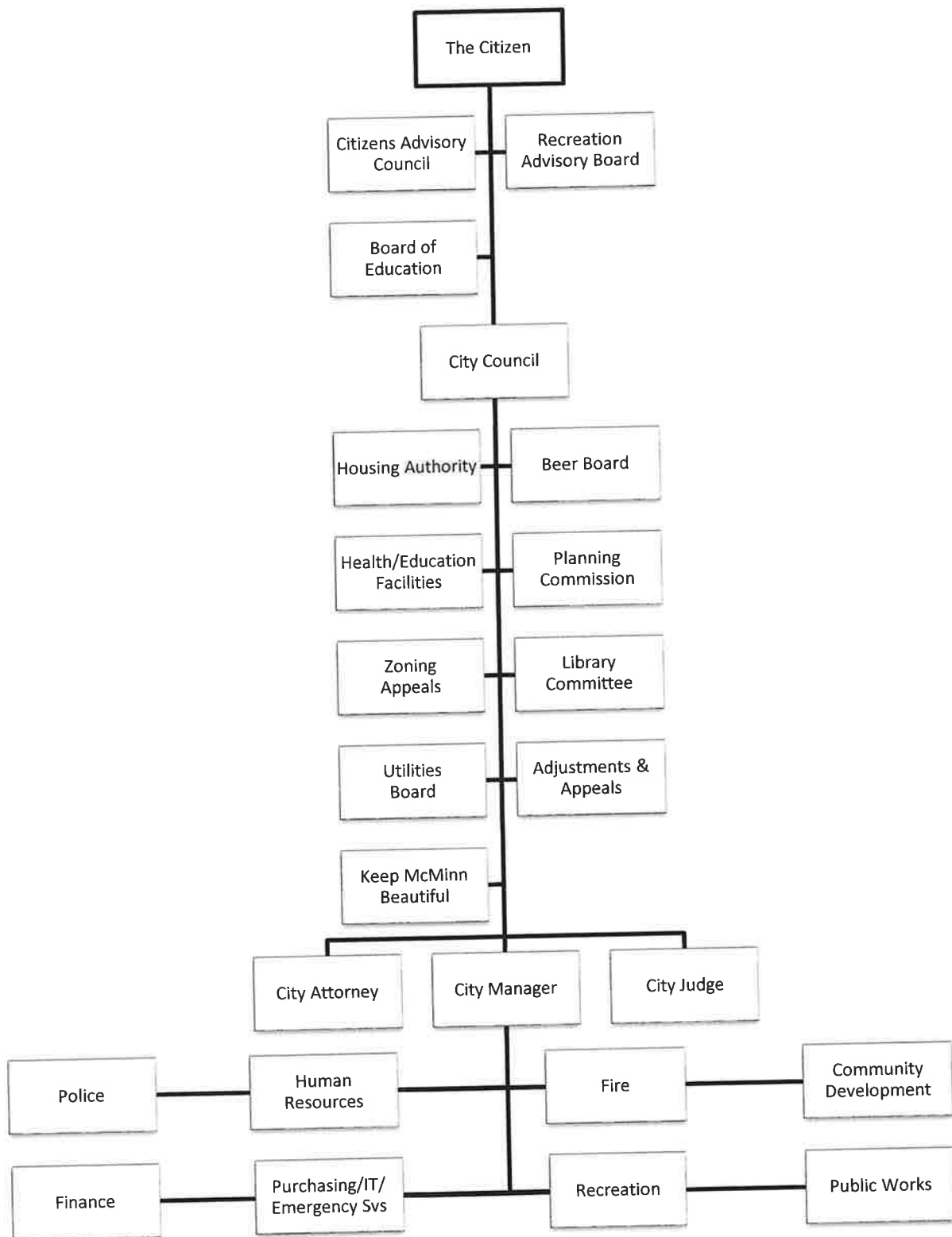
There are a wide variety of recreational activities for the citizens of Athens and for local tourists. Annual special events include the Soap Box Derby, Fishing Derby, July 4 Fireworks, the Easter Egg Hunt and the nationally recognized Daddy Daughter Dance. The 165 acre Athens Regional Park anchors the 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 City implemented an updated classification/compensation plan in September, 2023 which resulted in pay increases for all positions due to rate of inflation over the past two years. The current year budget continues to be impacted by the increase in costs and includes a 2% cost of living adjustment for all full time employees. The current year property tax rate remains at \$1.0078 per \$100 of assessed value.

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.





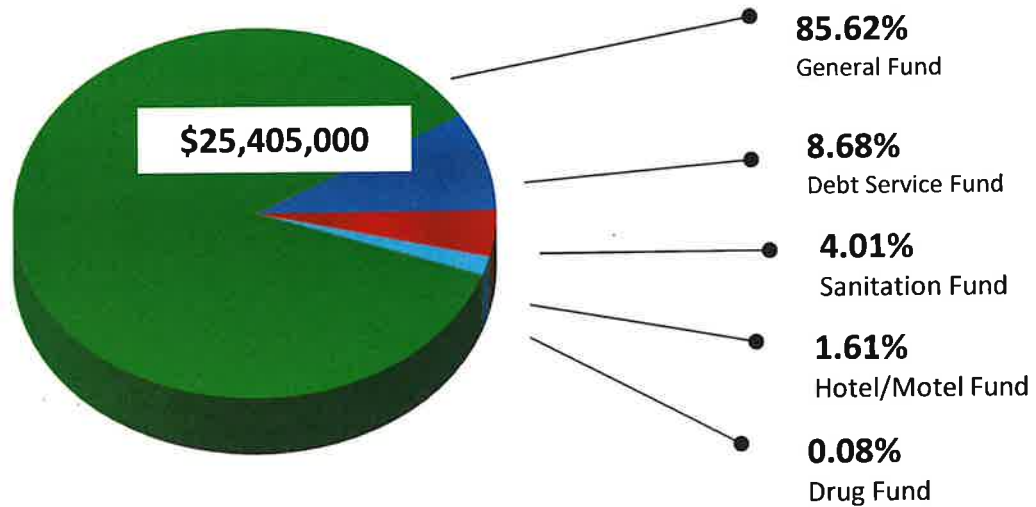


**CITY OF ATHENS, TENNESSEE
FUND SUMMARY
FISCAL YEAR 2024-2025**

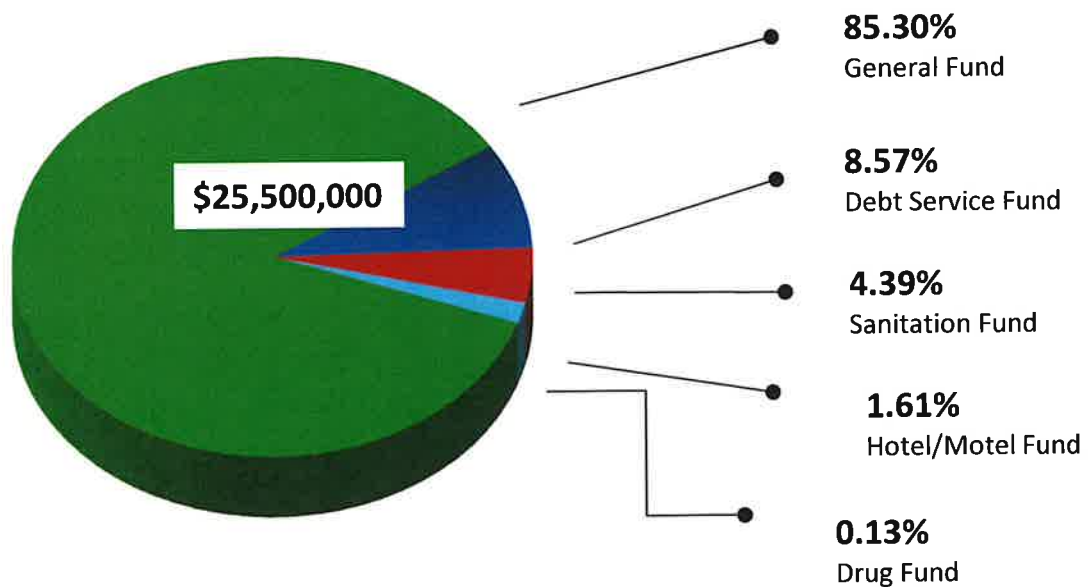
FUND	OPENING BALANCE 7/1/24	BUDGETED REVENUE	SUB-TOTAL	BUDGETED EXPENDITURES	ENDING BALANCE 6/30/25
GENERAL FUND	14,100,000	21,750,000	35,850,000	21,750,000	14,100,000
DEBT SERVICE - SCHOOLS	3,080,000	1,800,000	4,880,000	1,800,000	3,080,000
DEBT SERVICE - CITY	49,000	405,000	454,000	386,000	68,000
SANITATION FUND	800,000	1,020,000	1,820,000	1,120,000	700,000
DRUG FUND	117,000	20,000	137,000	34,000	103,000
HOTEL/MOTEL TAX	<u>300,000</u>	<u>410,000</u>	<u>710,000</u>	<u>410,000</u>	<u>300,000</u>
TOTAL ALL FUNDS	<u><u>18,446,000</u></u>	<u><u>25,405,000</u></u>	<u><u>43,851,000</u></u>	<u><u>25,500,000</u></u>	<u><u>18,351,000</u></u>

**CITY OF ATHENS, TENNESSEE
FUND SUMMARY
FISCAL YEAR 2024-2025**

Budgeted Revenues



Budgeted Expenditures



**CITY OF ATHENS, TENNESSEE
REVENUE SUMMARY
FISCAL YEAR 2024-2025**

<u>REVENUES</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
General Fund				
Taxes	17,703,663	18,195,734	17,654,000	18,223,000
Intergovernmental Revenues	2,681,182	2,571,271	2,390,000	2,680,000
Charges For Services	343,420	430,832	226,000	227,000
Fines and Forfeits	201,699	142,623	110,000	100,000
Interest	27,100	420,502	300,000	500,000
Miscellaneous	42,078	17,960	20,000	20,000
TOTAL GENERAL FUND	<u>20,999,142</u>	<u>21,778,922</u>	<u>20,700,000</u>	<u>21,750,000</u>
DEBT SERVICE FUND - SCHOOLS				
City Schools Reimbursement	0	0	700,000	700,000
Interest and investment earnings	5,964	124,462	80,000	100,000
Transfer from General Fund	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
TOTAL DEBT SERVICE FUND - SCHOOLS	<u>1,005,964</u>	<u>1,124,462</u>	<u>1,780,000</u>	<u>1,800,000</u>
DEBT SERVICE FUND - CITY				
Interest	407	7,967	1,000	5,000
Transfer from General Fund	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
TOTAL DEBT SERVICE FUND - CITY	<u>400,407</u>	<u>407,967</u>	<u>401,000</u>	<u>405,000</u>
SANITATION FUND				
Charges For Services	1,027,200	1,002,679	970,000	970,000
Interest	<u>2,273</u>	<u>47,863</u>	<u>40,000</u>	<u>50,000</u>
TOTAL SANITATION FUND	<u>1,029,473</u>	<u>1,050,542</u>	<u>1,010,000</u>	<u>1,020,000</u>
DRUG FUND				
Fines and Forfeits	25,426	30,831	20,000	20,000
Interest	<u>100</u>	<u>1,829</u>	<u>0</u>	<u>0</u>
TOTAL DRUG FUND	<u>25,526</u>	<u>32,660</u>	<u>20,000</u>	<u>20,000</u>
HOTEL/MOTEL TAX FUND				
Hotel/Motel Tax	<u>321,863</u>	<u>411,289</u>	<u>400,000</u>	<u>410,000</u>
TOTAL HOTEL/MOTEL TAX FUND	<u>321,863</u>	<u>411,289</u>	<u>400,000</u>	<u>410,000</u>
TOTAL REVENUES	<u>23,782,375</u>	<u>24,805,842</u>	<u>24,311,000</u>	<u>25,405,000</u>

**CITY OF ATHENS, TENNESSEE
EXPENDITURE SUMMARY
FISCAL YEAR 2024-2025**

<u>EXPENDITURES</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
GENERAL FUND				
Administration	3,725,709	3,812,816	3,772,400	3,790,000
Finance	480,099	513,367	523,500	576,400
Human Resources	206,329	196,473	260,200	278,000
Purchasing, IT & Emergency Svs	830,444	897,600	1,096,200	1,386,700
Community Development	483,641	551,425	566,400	750,700
Police	2,883,095	2,832,391	3,520,800	4,272,500
Fire	2,517,498	2,645,572	2,779,100	3,247,900
Parks And Recreation	1,319,275	1,225,821	1,421,400	1,504,600
Public Works	2,681,942	2,871,362	3,960,000	4,301,200
Non-Departmental	4,960,000	5,425,000	2,800,000	1,642,000
TOTAL GENERAL FUND	<u>20,088,032</u>	<u>20,971,827</u>	<u>20,700,000</u>	<u>21,750,000</u>
DEBT SERVICE - SCHOOLS	<u>157,053</u>	<u>1,159,451</u>	<u>2,100,000</u>	<u>1,800,000</u>
DEBT SERVICE - CITY	<u>381,635</u>	<u>381,815</u>	<u>385,000</u>	<u>386,000</u>
SANITATION FUND	<u>900,958</u>	<u>988,480</u>	<u>1,010,000</u>	<u>1,120,000</u>
DRUG FUND	<u>10,010</u>	<u>11,739</u>	<u>34,000</u>	<u>34,000</u>
HOTEL/MOTEL TAX FUND	<u>0</u>	<u>251,145</u>	<u>400,000</u>	<u>410,000</u>
TOTAL EXPENDITURES	<u>21,537,688</u>	<u>23,764,457</u>	<u>24,629,000</u>	<u>25,500,000</u>

**CITY OF ATHENS, TENNESSEE
PERSONNEL SUMMARY
FISCAL YEAR 2024-2025**

<u>DEPARTMENT</u>	<u>2021-2022</u>			<u>2022-2023</u>			<u>2023-2024</u>			<u>2024-2025</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			2			2		
City Hall	0			0			0			0		
Information Technology	1			2			2			2	1	
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	26			26			26			26		
Special Services	7			7			7			9		
FIRE												
Administration	1			2			2			2		
Prevention	1			1			1			1		
Suppression	21 (**)			21 (**)			21 (**)			24 (**)		
PARKS AND RECREATION												
Administration	2			2			2			2		
Maintenance	6	7		6	7		6	1		6	1	
Swimming Pools	0	5		0	5		0	5		0	5	
Program Planning	2	(*)		2	(*)		2	(*)		2	(*)	

**CITY OF ATHENS, TENNESSEE
PERSONNEL SUMMARY
FISCAL YEAR 2024-2025**

<u>DEPARTMENT</u>	<u>2021-2022</u>			<u>2022-2023</u>			<u>2023-2024</u>			<u>2024-2025</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		6	2	
Animal Control	1	2		2	2		2	2		3		
TOTAL PERSONNEL	<u>118</u>	<u>4</u>	<u>12</u>	<u>121</u>	<u>4</u>	<u>12</u>	<u>122</u>	<u>4</u>	<u>6</u>	<u>129</u>	<u>2</u>	<u>6</u>

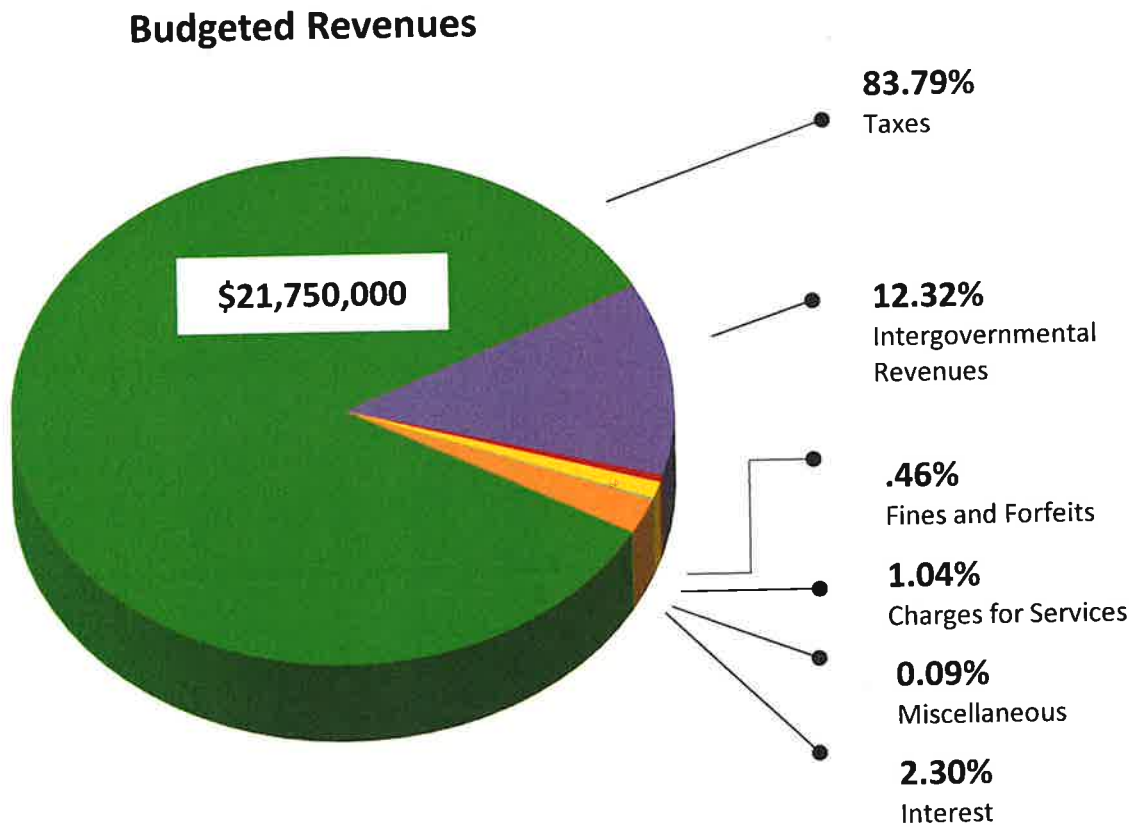
FT - Full -Time
PT - Part-Time
S - Seasonal

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

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

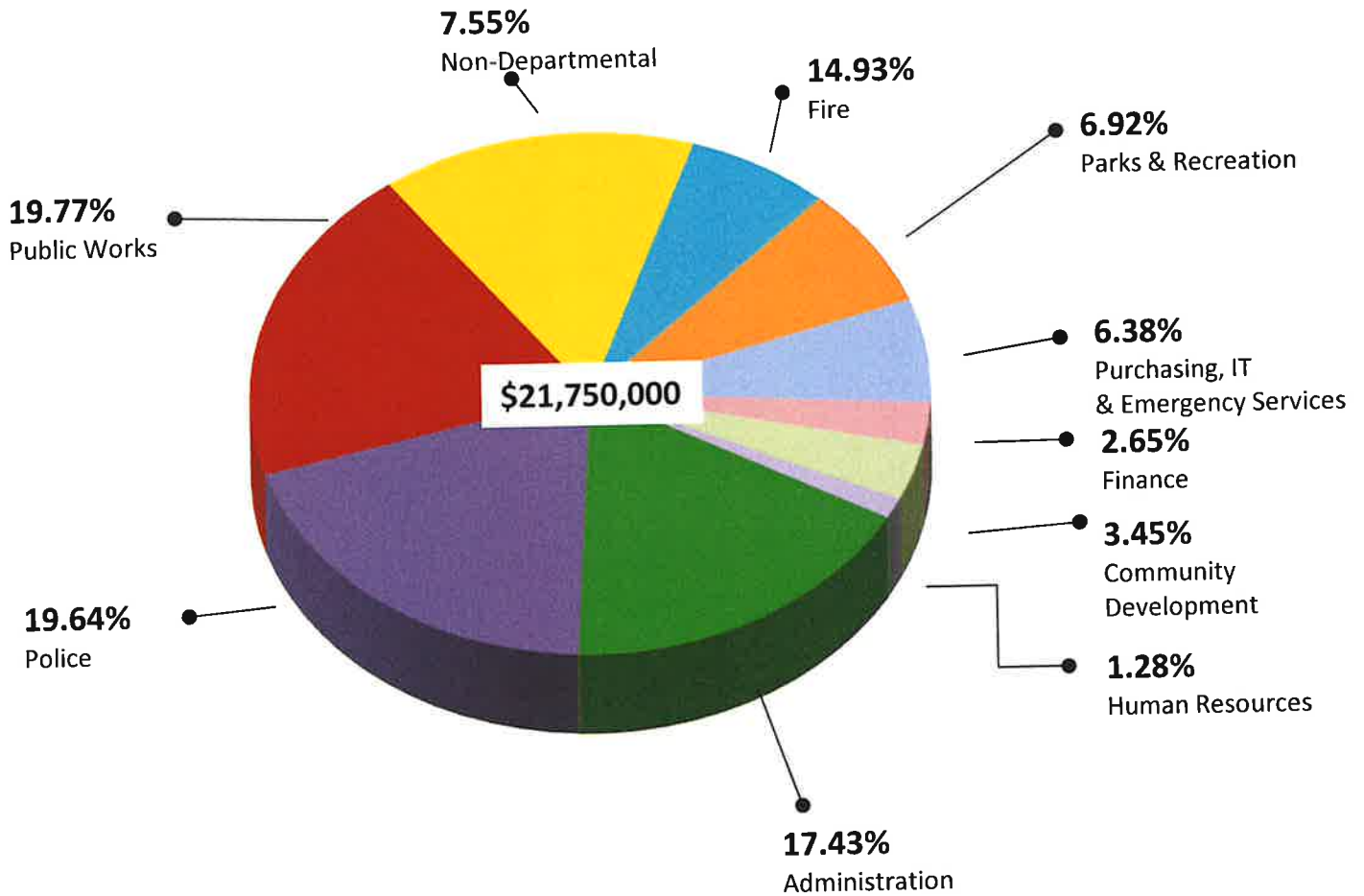
**CITY OF ATHENS, TENNESSEE
GENERAL FUND BUDGET
FISCAL YEAR 2024-2025**

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 2024-2025**

Budgeted Expenditures



**CITY OF ATHENS, TENNESSEE
GENERAL FUND REVENUE SUMMARY
FISCAL YEAR 2024-2025**

<u>REVENUES</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
TAXES				
Current Property Taxes	6,605,855	6,360,714	6,300,000	6,400,000
Prior Year Property Taxes	190,734	86,699	100,000	100,000
Delinquent Taxes-Clerk & Master	86,833	79,810	80,000	80,000
Public Utilities	98,454	79,527	80,000	90,000
Penalty and Interest	73,569	49,703	45,000	45,000
AUB Electric	743,917	659,825	650,000	700,000
AUB Gas	253,932	226,085	225,000	235,000
Local 2% Sales Tax	7,844,750	8,714,639	8,400,000	8,800,000
Local Beer Tax	539,233	526,156	530,000	530,000
Wholesale Liquor Tax	286,534	295,481	280,000	280,000
Business Licenses	597,181	668,779	541,000	541,000
Cable TV Franchise Fees	170,739	163,372	168,000	147,000
TVA Payments in Lieu of Tax	146,375	169,480	150,000	150,000
TVA Impact Payments	0	47,852	45,000	45,000
Athens Housing Authority	65,557	67,612	60,000	80,000
TOTAL TAXES	<u>17,703,663</u>	<u>18,195,734</u>	<u>17,654,000</u>	<u>18,223,000</u>
INTERGOVERNMENTAL REVENUES				
State: Law/Fire Supplements	37,600	36,800	43,000	43,000
State: Sales Tax	1,630,622	1,700,445	1,600,000	1,700,000
State: Income Tax	2,236	153	0	0
State: Beer Tax	6,433	6,431	6,000	6,000
State: Mixed Drink Tax	76,139	95,713	80,000	80,000
State: Gasoline Inspection Tax	25,844	25,803	26,000	26,000
State: Excise Tax	71,768	72,233	40,000	40,000
State: State Sportsbetting Tax	13,526	22,971	15,000	20,000
Reimb: Other Governments	79,213	82,742	80,000	40,000
State: Gas & Motor Fuel Tax	495,784	490,953	480,000	480,000
Reimb: Highway Maintenance	29,448	19,687	20,000	20,000
Grants: Police	38,185	2,000	0	225,000
Grants: Other	174,384	15,340	0	0
TOTAL INTERGOVERNMENTAL REVENUES	<u>2,681,182</u>	<u>2,571,271</u>	<u>2,390,000</u>	<u>2,680,000</u>

**CITY OF ATHENS, TENNESSEE
GENERAL FUND REVENUE SUMMARY
FISCAL YEAR 2024-2025**

<u>REVENUES</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
CHARGES FOR SERVICES				
Taxi/Wrecker Permits	560	580	1,000	1,000
Beer Permits	16,035	12,147	12,000	12,000
Animal Control Fees	1,440	975	1,000	1,000
Building Permits & Fees	100,292	227,828	50,000	50,000
Accident Report Charges	1,573	1,578	0	0
Repair Damages - AUB	37,267	21,744	25,000	25,000
Sale of Cemetery Lots	30,720	11,810	6,000	7,000
Pools: Ingleside	14,990	12,295	10,000	10,000
Concessions	40,921	36,132	30,000	30,000
Adult Sports Activities	6,150	4,927	0	0
General Classes	42,081	48,036	40,000	40,000
Youth Sports Activities	36,033	40,420	45,000	45,000
Lease/Rental: Shelters/Ballfields	15,358	12,360	6,000	6,000
TOTAL CHARGES FOR SERVICES	343,420	430,832	226,000	227,000
FINES AND FORFEITS				
Court Fines	175,173	111,792	110,000	100,000
Drug Fines	25,426	30,831	0	0
False Alarm Fees	1,100	0	0	0
TOTAL FINES AND FORFEITS	201,699	142,623	110,000	100,000
INTEREST	27,100	420,502	300,000	500,000
MISCELLANEOUS				
Sale of City Property	3,750	4,638	0	0
Insurance Recoveries	375	0	0	0
Third Pary Contributions	0	16,170	0	0
Unrealized Gain (Loss)	0	(53,716)	0	0
Miscellaneous	37,953	50,868	20,000	20,000
TOTAL MISCELLANEOUS	42,078	17,960	20,000	20,000
TOTAL GENERAL FUND REVENUES	20,999,142	21,778,922	20,700,000	21,750,000

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURE SUMMARY
FISCAL YEAR 2024-2025**

<u>DEPARTMENT/DIVISION</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
ADMINISTRATION				
City Manager's Office	335,185	333,025	316,000	323,800
City Council	40,749	62,454	63,400	58,000
City Judge	12,918	12,918	13,000	13,000
City Attorney	29,163	60,740	40,000	50,000
Special Appropriations	377,100	396,700	389,000	394,200
Athens City Schools	2,421,000	2,421,000	2,421,000	2,421,000
Athens Utilities Board	509,594	525,979	530,000	530,000
TOTAL ADMINISTRATION	3,725,709	3,812,816	3,772,400	3,790,000
FINANCE	480,099	513,367	523,500	576,400
HUMAN RESOURCES	206,329	196,473	260,200	278,000
PURCHASING, IT & EMERGENCY SVS				
Administration	136,603	100,157	131,600	139,400
City Hall	159,149	171,355	194,500	200,300
Information Technology	237,044	313,627	442,800	682,700
Communications	297,648	312,461	327,300	364,300
TOTAL PURCHASING, IT & EMER SVS	830,444	897,600	1,096,200	1,386,700
COMMUNITY DEVELOPMENT				
Administration	173,200	181,745	193,500	209,700
Codes Enforcement	277,817	338,707	329,700	389,300
Cemeteries	32,624	30,973	43,200	151,700
TOTAL COMMUNITY DEVELOPMENT	483,641	551,425	566,400	750,700
POLICE				
Administration	221,725	271,922	319,700	337,200
Patrol	2,171,188	2,133,644	2,591,500	3,118,800
Special Services	490,182	426,825	609,600	816,500
TOTAL POLICE	2,883,095	2,832,391	3,520,800	4,272,500

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURE SUMMARY
FISCAL YEAR 2024-2025**

<u>DEPARTMENT/DIVISION</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
FIRE				
Administration	184,027	192,443	205,700	231,500
Prevention	100,900	111,065	117,700	132,800
Suppression	<u>2,232,571</u>	<u>2,342,064</u>	<u>2,455,700</u>	<u>2,883,600</u>
TOTAL FIRE	<u>2,517,498</u>	<u>2,645,572</u>	<u>2,779,100</u>	<u>3,247,900</u>
PARKS AND RECREATION				
Administration	245,831	199,989	239,400	250,200
Maintenance	693,184	655,067	806,000	821,300
Swimming Pools	53,128	45,875	50,600	50,100
Program Planning	<u>327,132</u>	<u>324,890</u>	<u>325,400</u>	<u>383,000</u>
TOTAL PARKS AND RECREATION	<u>1,319,275</u>	<u>1,225,821</u>	<u>1,421,400</u>	<u>1,504,600</u>
PUBLIC WORKS				
Administration	319,363	362,640	424,000	407,100
Traffic Control	173,906	175,474	300,700	373,500
Street Maintenance	395,792	415,030	1,026,900	1,078,400
Street Construction	446,926	477,001	621,900	708,900
Street Cleaning	913,715	932,854	1,020,100	1,076,300
Fleet Maintenance	280,080	324,936	352,200	393,200
Animal Control	<u>152,160</u>	<u>183,427</u>	<u>214,200</u>	<u>263,800</u>
TOTAL PUBLIC WORKS	<u>2,681,942</u>	<u>2,871,362</u>	<u>3,960,000</u>	<u>4,301,200</u>
NON-DEPARTMENTAL	<u>4,960,000</u>	<u>5,425,000</u>	<u>2,800,000</u>	<u>1,642,000</u>
TOTAL GENERAL FUND EXPENDITURES	<u><u>20,088,032</u></u>	<u><u>20,971,827</u></u>	<u><u>20,700,000</u></u>	<u><u>21,750,000</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 2024-2025**

<u>ADMINISTRATION</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
CITY MANAGER'S OFFICE				
Salaries	158,115	162,019	160,000	185,000
Fica	11,960	10,211	13,000	15,000
Group Life & Health Insurance	20,085	15,535	20,000	18,000
Retirement	26,901	21,214	26,800	32,000
Workers Compensation Insurance	527	515	900	900
Employee Education & Training	673	0	2,000	2,000
Disability Insurance	619	346	700	700
Deferred Compensation	3,453	0	3,200	3,600
Freight & Delivery Service	0	0	100	100
Printing	984	305	1,500	1,500
Publicity/Subscriptions/Dues	6,362	6,833	8,800	8,800
Telephone	874	1,415	1,200	1,200
Travel	15,525	6,140	17,300	17,300
Office Supplies	730	561	1,400	1,400
Contracted Services	960	163	0	700
Liability Insurance	13,395	61,426	4,100	5,600
Contingency	0	6,700	0	0
Economic Development	35,157	317	35,000	10,000
Public Relations	38,865	38,762	20,000	20,000
Fixed Assets	0	563	0	0
TOTAL CITY MANAGER'S OFFICE	335,185	333,025	316,000	323,800
CITY COUNCIL				
Salaries	16,380	18,100	19,000	20,000
Fica	1,337	1,476	1,500	1,600
Publicity/Subscriptions/Dues	10,176	18,930	14,100	14,100
Telephone	0	3,223	3,000	3,000
Travel	6,305	3,972	10,100	10,100
Other Operating Supplies	186	381	1,000	1,000
Contracted Services	5,966	12,785	14,200	7,700
Council Strategic Summit	399	308	500	500
Election Expense	0	1,105	0	0
Fixed Assets	0	2,174	0	0
TOTAL CITY COUNCIL	40,749	62,454	63,400	58,000

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>ADMINISTRATION</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
CITY JUDGE				
Salaries	12,000	12,000	12,000	12,000
Fica	918	918	1,000	1,000
TOTAL CITY JUDGE	12,918	12,918	13,000	13,000
CITY ATTORNEY				
Legal Services	29,163	60,740	40,000	50,000
TOTAL CITY ATTORNEY	29,163	60,740	40,000	50,000
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	47,000	22,000	22,000
Rescue Squad	5,500	5,500	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	0	0	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	155,000	159,600	166,900	172,100
E.G. Fisher Library Capital Fund	3,600	3,600	3,600	3,600
Mainstreet	40,000	40,000	50,000	50,000
TOTAL SPECIAL APPROPRIATIONS	377,100	396,700	389,000	394,200
ATHENS CITY SCHOOLS	2,421,000	2,421,000	2,421,000	2,421,000
ATHENS UTILITIES BOARD STREET LIGHTING	509,594	525,979	530,000	530,000
TOTAL ADMINISTRATION	3,725,709	3,812,816	3,772,400	3,790,000

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 2024-2025**

<u>FINANCE</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
Salaries	279,086	303,771	308,000	331,000
Fica	20,171	21,570	24,000	25,000
Group Life & Health Insurance	50,843	55,764	50,000	59,000
Retirement	35,516	32,691	35,900	35,900
Workers Compensation Insurance	461	458	800	800
Employee Education & Training	284	0	3,500	3,500
Disability Insurance	1,055	1,145	1,100	1,300
Deferred Compensation	5,928	5,206	6,000	6,000
Freight & Delivery Service	63	0	0	0
Printing	7,142	7,005	8,300	8,300
Publicity/Subscriptions/Dues	2,764	1,989	3,300	3,300
Telephone	424	458	500	500
Audit Services	32,432	36,905	34,000	50,000
Travel	6,008	5,096	2,800	2,800
Office Supplies	2,603	3,150	4,200	4,200
Contracted Services	28,290	32,262	34,400	36,400
Liability Insurance	3,607	4,009	3,800	5,900
Bank Service Charges	2,903	1,888	2,900	2,500
Fixed Assets	519	0	0	0
TOTAL FINANCE	<u>480,099</u>	<u>513,367</u>	<u>523,500</u>	<u>576,400</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 2024-2025**

<u>HUMAN RESOURCES</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
Salaries	115,646	112,554	134,000	145,000
Fica	8,751	8,564	10,400	11,400
Group Life & Health Insurance	15,770	16,912	16,000	25,000
Retirement	21,463	19,262	24,100	25,000
Workers Compensation Insurance	395	401	800	800
Unemployment Insurance	4	0	10,000	10,000
Employee Education & Training	1,209	1,882	3,000	3,000
Disability Insurance	419	431	500	700
Deferred Compensation	1,699	2,605	2,600	2,900
Freight & Delivery Service	27	0	100	100
Printing	96	0	300	300
Publicity/Subscriptions/Dues	639	932	3,400	3,400
Telephone	373	489	500	500
Travel	3,399	3,215	4,500	4,500
Office Supplies	22	810	2,000	2,000
Contracted Services	12,743	9,352	20,000	10,000
Liability Insurance	3,395	3,443	3,600	5,400
Activities	20,109	15,621	24,400	28,000
Fixed Assets	170	0	0	0
TOTAL HUMAN RESOURCES	<u>206,329</u>	<u>196,473</u>	<u>260,200</u>	<u>278,000</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 Purchasing Assistant is responsible for issuance of purchase orders, issuing contracts, all bidding requirements and risk management functions for the City. The Communications Coordinator is a position that was added for FY2023. The majority of funding for this position comes 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 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 2024-2025**

<u>PURCHASING, IT & EMERG SVS</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
ADMINISTRATION				
Salaries	65,321	50,730	72,000	76,000
Fica	4,086	3,253	6,000	6,000
Group Life & Health Insurance	14,711	11,446	17,000	17,000
Retirement	12,343	10,539	12,700	13,000
Workers Compensation Insurance	132	172	400	400
Employee Education & Training	4,694	156	2,000	2,000
Disability Insurance	245	191	400	400
Deferred Compensation	0	0	1,400	1,400
Printing	443	0	1,200	1,200
Publicity/Subscriptions/Dues	23,658	17,419	13,000	6,000
Telephone	364	315	400	400
Travel	5,193	1,530	1,000	1,000
Office Supplies	197	320	600	600
Contracted Services	960	209	0	8,500
Liability Insurance	3,325	3,372	3,500	5,500
Fixed Assets	931	505	0	0
TOTAL ADMINISTRATION	136,603	100,157	131,600	139,400
CITY HALL				
Postage & Box Rent	4,941	8,833	7,000	8,000
Utilities	35,199	42,102	46,400	46,400
Telephone	21,142	23,038	22,000	26,000
Repairs & Maintenance	13,929	9,981	26,000	26,000
Copier Supplies	2,934	1,847	3,000	3,000
Chemical, Lab & Medical Supplies	805	108	3,000	3,000
Janitorial Supplies	5,029	4,572	4,000	5,000
Other Operating Supplies	2,367	2,094	2,400	2,400
Contracted Services	55,357	63,648	73,200	71,700
Liability Insurance	6,718	7,461	7,500	8,800
Fixed Assets	10,728	7,671	0	0
TOTAL CITY HALL	159,149	171,355	194,500	200,300

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>PURCHASING, IT & EMERG SVS</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
INFORMATION TECHNOLOGY				
Salaries	68,107	76,265	85,000	93,000
Fica	4,383	4,968	9,700	9,800
Group Life & Health Insurance	14,929	15,950	12,000	15,000
Retirement	17,391	17,095	22,000	22,000
Workers Compensation Insurance	263	286	500	500
Employee Education & Training	963	4,475	6,000	6,000
Disability Insurance	254	285	500	500
Deferred Compensation	1,418	1,563	2,300	2,300
Freight & Delivery Service	68	42	0	0
Printing	218	0	400	400
Publicity/Subscriptions/Dues	450	0	400	200
Telephone	706	777	1,700	1,000
Travel	639	1,030	1,000	2,000
Office Supplies	468	12	500	500
Computer Supplies	1,591	4,591	6,000	5,000
R&M Other	0	0	0	7,500
Gasoline & Diesel	0	0	500	500
Contracted Services	92,172	133,408	157,800	226,000
Liability Insurance	3,395	3,453	3,500	5,500
Fixed Assets	29,629	49,427	133,000	285,000
TOTAL INFORMATION TECHNOLOGY	<u>237,044</u>	<u>313,627</u>	<u>442,800</u>	<u>682,700</u>
COMMUNICATIONS				
Contracted Services	<u>297,648</u>	<u>312,461</u>	<u>327,300</u>	<u>364,300</u>
TOTAL COMMUNICATIONS	<u>297,648</u>	<u>312,461</u>	<u>327,300</u>	<u>364,300</u>
TOTAL PURCHASING, IT & EMERG SVS	<u><u>830,444</u></u>	<u><u>897,600</u></u>	<u><u>1,096,200</u></u>	<u><u>1,386,700</u></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.

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>COMMUNITY DEVELOPMENT</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
ADMINISTRATION				
Salaries	123,091	128,800	136,000	147,000
Fica	8,947	9,315	10,500	11,500
Group Life & Health Insurance	11,635	13,016	11,000	13,000
Retirement	14,934	13,700	15,000	15,000
Workers Compensation Insurance	461	401	700	800
Employee Education & Training	1,158	641	800	800
Disability Insurance	471	500	600	700
Deferred Compensation	2,161	2,213	2,600	2,800
Freight & Delivery Service	0	0	100	100
Printing	0	0	100	100
Publicity/Subscriptions/Dues	724	1,695	2,300	2,300
Telephone	515	475	500	500
Athens Historical Commission	0	3,030	3,000	3,000
Travel	4,042	3,800	4,800	4,800
Office Supplies	1,423	689	1,600	1,600
Contracted Services	243	27	400	200
Liability Insurance	3,395	3,443	3,500	5,500
	<u>173,200</u>	<u>181,745</u>	<u>193,500</u>	<u>209,700</u>
TOTAL ADMINISTRATION				

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>COMMUNITY DEVELOPMENT</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
CODES ENFORCEMENT				
Salaries	158,321	176,295	187,000	214,000
Fica	11,043	12,184	13,800	16,000
Group Life & Health Insurance	31,059	35,691	30,000	30,000
Retirement	24,997	24,301	27,700	29,100
Workers Compensation Insurance	3,951	3,606	6,700	6,700
Employee Education & Training	2,361	2,407	3,000	3,000
Disability Insurance	590	664	700	800
Deferred Compensation	639	654	3,600	3,600
Printing	100	0	700	700
Publicity/Subscriptions/Dues	370	547	2,000	2,000
Telephone	1,217	1,262	1,500	1,500
R&M Motor Vehicle & Equip	0	0	500	500
Travel	576	501	3,000	3,000
Equipment Rental	44	0	100	25,000
Clothing & Uniforms	1,552	895	2,000	2,000
Other Operating Supplies	211	1,003	600	600
Gasoline & Diesel	2,155	1,819	5,000	5,000
Operation of Motor Vehicles	617	338	1,800	1,800
Fleet Management	24,000	24,000	24,000	25,000
Contracted Services	13,605	27,125	15,000	18,000
Liability Insurance	409	25,415	1,000	1,000
TOTAL CODES ENFORCEMENT	<u>277,817</u>	<u>338,707</u>	<u>329,700</u>	<u>389,300</u>
CEMETERIES				
Other Operating Supplies	470	393	2,500	114,500
Contracted Services	31,000	30,000	40,000	36,000
Liability Insurance	27	30	200	200
Cost of Gravesites	1,127	550	500	1,000
TOTAL CEMETERIES	<u>32,624</u>	<u>30,973</u>	<u>43,200</u>	<u>151,700</u>
TOTAL COMMUNITY DEVELOPMENT	<u>483,641</u>	<u>551,425</u>	<u>566,400</u>	<u>750,700</u>

CITY OF ATHENS, TENNESSEE POLICE DEPARTMENT

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

The Patrol Division is made up of twenty-six full-time officers. The patrol division is responsible for patrol activities including civil/criminal complaints, criminal investigations, crash investigations, traffic enforcement, animal control calls and the enforcement of municipal violations as well as state criminal violations.

The Special Services Division is made up of nine officers. 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 three student resource officers, 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 2024-2025**

<u>POLICE</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
ADMINISTRATION				
Salaries	112,338	158,387	169,800	191,800
Fica	7,795	11,202	12,300	14,000
Group Life & Health Insurance	19,501	31,174	23,000	31,000
Retirement	26,568	24,012	26,600	27,500
Workers Compensation Insurance	593	515	800	1,000
Employee Education & Training	1,032	3,800	3,000	3,000
Disability Insurance	374	563	700	700
Deferred Compensation	1,153	1,563	3,300	3,500
Postage & Box Rent	145	113	200	200
Freight & Delivery Service	81	0	300	300
Printing	2,328	262	2,000	2,000
Publicity/Subscriptions/Dues	400	450	1,700	1,700
Telephone	647	735	800	500
Repairs & Maintenance	0	0	500	500
Travel	492	2,853	3,500	3,500
Office Supplies	1,471	1,281	3,400	3,400
Computer Supplies	153	230	1,000	1,000
Clothing & Uniform	116	161	1,000	1,000
Gasoline	504	1,151	2,500	2,500
Operation Motor Vehicles	70	19	2,600	2,600
Fleet Management	5,000	5,000	5,000	6,000
Contracted Services	18,320	10,545	15,200	7,000
Liability Insurance	6,813	8,156	7,000	13,000
Public Relations	805	2,415	8,000	8,000
State Charges - Court	14,101	7,060	20,000	10,000
Police Benefit Fund	0	0	500	500
Fixed Assets	925	275	5,000	1,000
TOTAL ADMINISTRATION	221,725	271,922	319,700	337,200

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>POLICE</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
PATROL				
Salaries	1,064,035	1,041,145	1,295,800	1,595,800
Overtime	59,812	65,699	75,000	75,000
Fica	82,809	80,647	105,000	125,000
Group Life & Health Insurance	195,858	201,258	245,000	245,000
Retirement	185,864	171,617	222,000	245,000
Workers Compensation Insurance	32,630	27,995	47,000	50,000
Employee Education & Training	25,043	17,844	30,000	30,000
Disability Insurance	4,037	3,888	4,700	6,000
Deferred Compensation	8,996	9,597	24,000	25,000
Publicity/Subscriptions/Dues	0	1,029	1,600	1,600
Utilities	987	945	1,000	1,000
Telephone	11,324	11,521	17,300	24,000
Repairs & Maintenance	2,342	5,109	8,500	10,500
Travel	10,130	11,511	12,000	12,000
Clothing & Uniforms	15,336	25,277	20,000	20,000
Professional Supplies	9,932	10,816	28,000	28,000
Other Operating Supplies	17,593	22,197	20,100	18,200
Gasoline & Diesel	72,695	66,853	68,000	68,000
Operation of Motor Vehicles	18,326	21,646	27,700	27,700
Fleet Management	140,000	150,000	160,000	205,000
Contracted Services	52,025	115,421	100,800	130,000
Liability Insurance	38,294	49,620	40,000	70,000
DAG Expenditures	0	0	6,000	6,000
Fixed Assets	123,120	22,009	32,000	100,000
TOTAL PATROL	<u>2,171,188</u>	<u>2,133,644</u>	<u>2,591,500</u>	<u>3,118,800</u>

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>POLICE</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
SPECIAL SERVICES				
Salaries	292,807	248,472	357,400	506,400
Overtime	8,959	3,152	10,000	15,000
Fica	22,308	18,888	27,000	39,000
Group Life & Health Insurance	48,691	38,872	51,000	62,000
Retirement	48,157	44,313	63,000	74,000
Workers Compensation Insurance	4,938	4,578	8,000	8,000
Employee Education & Training	3,020	4,220	5,500	6,000
Disability Insurance	1,132	918	1,400	1,800
Deferred Compensation	950	2,408	6,000	9,000
Publicity/Subscriptions/Dues	75	0	500	500
Telephone	1,575	2,887	2,500	2,800
Repairs and Maintenance	0	0	1,000	1,000
Travel	2,192	2,215	2,500	2,500
Clothing & Uniforms	2,766	2,727	5,000	5,000
Professional Supplies	1,292	723	2,300	2,300
Other Operating Supplies	2,818	4,160	3,700	3,700
Gasoline & Diesel	4,065	7,134	7,000	7,000
Operation of Motor Vehicles	519	1,924	3,100	3,100
Fleet Management	24,000	24,000	28,000	35,000
Contracted Services	7,436	3,461	7,000	6,400
Liability Insurance	8,546	11,577	8,700	17,000
Lab Fees	0	0	2,000	2,000
Fixed Assets	3,936	196	7,000	7,000
TOTAL SPECIAL SERVICES	490,182	426,825	609,600	816,500
TOTAL POLICE	2,883,095	2,832,391	3,520,800	4,272,500

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 deputy chief and all 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.

The Fire Suppression Division consists of twenty-one full-time employees prior to FY25. 3 new positions have been added for FY25. 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 2024-2025**

<u>FIRE</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
ADMINISTRATION				
Salaries	121,417	126,879	133,800	152,800
Fica	7,993	9,092	10,000	11,400
Group Life & Health Insurance	15,798	19,231	16,000	18,000
Retirement	11,194	15,087	16,200	16,400
Workers Compensation Insurance	461	458	800	800
Employee Education & Training	838	772	2,000	2,000
Disability Insurance	408	479	500	600
Deferred Compensation	2,433	2,491	2,600	3,000
Freight & Delivery Service	969	200	300	300
Printing	251	43	400	400
Publicity/Subscriptions/Dues	444	422	1,000	1,100
Telephone	485	861	1,000	1,000
Repairs & Maintenance	0	0	1,300	1,300
Travel	932	1,340	2,200	2,200
Office Supplies	880	1,332	1,200	1,200
Clothing & Uniforms	459	239	800	800
Professional Supplies	40	0	300	300
Gasoline & Diesel	2,393	2,734	2,500	2,500
Operation of Motor Vehicles	65	98	1,400	1,900
Fleet Maintenance	6,000	6,000	6,000	7,000
Contracted Services	2,177	225	800	1,000
Liability Insurance	3,463	3,516	3,600	5,500
Fixed Assets	4,927	944	1,000	0
TOTAL ADMINISTRATION	184,027	192,443	205,700	231,500

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>FIRE</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
PREVENTION				
Salaries	63,473	67,095	71,800	78,800
Fica	4,789	4,865	5,300	6,100
Group Life & Health Insurance	119	126	200	200
Retirement	0	7,033	5,700	7,000
Workers Compensation Insurance	0	1,087	1,500	1,600
Employee Education & Training	2,505	2,169	3,400	3,400
Disability Insurance	238	253	300	300
Deferred Compensation	1,333	1,365	1,400	1,600
Printing	0	0	400	400
Publicity/Subscriptions/Dues	496	527	600	600
Telephone	652	1,041	900	900
Repairs and Maintenance	6	25	300	500
Travel	3,226	2,619	3,200	3,200
Office Supplies	29	33	100	100
Clothing & Uniforms	295	149	700	700
Professional Supplies	47	564	500	500
Gasoline & Diesel	2,413	1,767	2,500	2,500
Operation of Motor Vehicles	233	292	1,400	1,700
Fleet Management	5,500	5,500	5,500	6,500
Contracted Services	0	46	0	0
Liability Insurance	869	882	1,000	1,400
Public Relations	11,500	12,683	10,000	10,000
Fixed Assets	3,177	944	1,000	4,800
TOTAL PREVENTION	100,900	111,065	117,700	132,800

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>FIRE</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
SUPPRESSION				
Salaries	981,814	1,150,006	1,141,800	1,506,800
Overtime	128,705	68,602	130,000	130,000
Fica	80,977	88,321	95,000	108,000
Group Life & Health Insurance	191,988	205,844	190,000	205,000
Retirement	161,090	158,768	185,000	197,000
Workers Compensation Insurance	18,109	14,054	23,000	25,000
Employee Education & Training	19,942	24,972	22,000	22,000
Disability Insurance	4,026	4,410	4,500	4,700
Deferred Compensation	6,343	10,280	20,000	20,000
Publicity/Subscriptions/Dues	1,190	652	600	600
Utilities	10,404	10,446	10,900	15,400
Telephone	7,173	11,575	11,000	11,000
Repairs & Maintenance	24,123	22,406	37,500	44,500
Travel	5,145	7,586	5,500	5,500
Office Supplies	88	0	700	700
Agriculture & Horticulture Supplies	0	139	200	200
Chemical, Lab & Medical Supplies	7,970	7,053	10,000	10,000
Janitorial Supplies	997	1,507	1,600	1,600
Clothing & Uniforms	67,046	46,721	63,000	63,000
Safety Supplies	946	4,085	2,700	2,700
Hazardous Materials Supplies	50	238	1,600	1,600
Professional Supplies	140	863	3,100	300
Other Operating Supplies	3,024	7,667	11,600	11,600
Breathing Equipment	316	4,202	4,000	4,000
Gasoline & Diesel	35,766	39,470	32,000	32,000
Operation of Motor Vehicles	18,260	17,366	24,000	25,000
Fleet Management	295,000	330,000	350,000	380,000
Contracted Services	16,552	23,001	27,400	33,400
Liability Insurance	14,598	11,824	16,000	17,000
Fixed Assets	130,789	70,006	31,000	5,000
TOTAL FIRE SUPPRESSION	<u>2,232,571</u>	<u>2,342,064</u>	<u>2,455,700</u>	<u>2,883,600</u>
TOTAL FIRE	<u>2,517,498</u>	<u>2,645,572</u>	<u>2,779,100</u>	<u>3,247,900</u>

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 2024-2025**

<u>PARKS AND RECREATION</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
ADMINISTRATION				
Salaries	137,563	120,167	123,000	131,000
Overtime	2,186	2,433	2,200	2,200
Fica	9,697	9,431	9,600	10,500
Group Life & Health Insurance	26,031	15,337	27,000	22,000
Retirement	17,809	16,810	24,500	25,100
Workers Compensation Insurance	461	458	800	800
Employee Education & Training	2,529	2,237	6,700	6,700
Disability Insurance	542	371	600	600
Deferred Compensation	2,077	0	2,400	2,600
Freight & Delivery Service	98	0	300	300
Printing	223	30	700	700
Publicity/Subscriptions/Dues	1,216	1,198	2,100	2,100
Telephone	492	555	800	500
Engineering Services	5,500	0	0	0
Repairs & Maintenance	43	0	1,000	1,000
Travel	11,367	6,512	12,000	12,300
Office Supplies	2,005	1,297	2,400	2,400
Other Operating Supplies	263	542	1,200	1,200
Operation of Motor Vehicles	813	43	1,700	1,700
Fleet Management	3,500	3,500	3,500	3,500
Contracted Services	16,905	3,056	13,300	17,000
Liability Insurance	3,464	15,362	3,600	6,000
Fixed Assets	1,047	650	0	0
TOTAL ADMINISTRATION	<u>245,831</u>	<u>199,989</u>	<u>239,400</u>	<u>250,200</u>

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>PARKS AND RECREATION</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
MAINTENANCE				
Salaries	223,605	215,233	218,500	232,500
Overtime	12,009	14,595	13,500	17,000
Fica	15,534	16,735	17,300	18,000
Group Life & Health Insurance	42,942	43,398	36,000	50,000
Retirement	33,371	31,201	34,000	39,000
Workers Compensation Insurance	4,609	3,434	4,000	4,000
Disability Insurance	755	748	800	800
Deferred Compensation	337	396	1,800	2,000
Utilities	41,863	38,439	48,300	51,300
Telephone	3,686	4,081	5,700	5,000
Repairs & Maintenance	34,311	46,448	49,800	54,500
Equipment Rental	2,974	2,668	2,000	2,000
Agriculture & Horticulture Supplies	11,511	15,250	18,000	18,000
Chemical, Lab & Medical Supplies	6,017	3,633	4,500	4,500
Janitorial Supplies	10,300	10,536	9,200	9,200
Clothing & Uniforms	2,227	1,436	5,400	5,400
Other Operating Supplies	7,710	11,450	17,600	18,200
Sand & Salt	0	966	11,300	20,000
Gasoline & Diesel	15,130	13,703	10,000	10,000
Operation of Motor Vehicles	12,586	2,307	10,000	10,000
Fleet Management	50,000	50,000	50,000	50,000
Contracted Services	73,178	100,416	168,800	141,200
Liability Insurance	11,564	18,496	12,000	16,000
Maintenance Projects	4,948	0	11,000	17,000
Downtown Beautification	13,500	7,998	18,500	18,500
Fixed Assets	58,517	1,500	28,000	7,200
TOTAL MAINTENANCE	<u>693,184</u>	<u>655,067</u>	<u>806,000</u>	<u>821,300</u>

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>PARKS AND RECREATION</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
SWIMMING POOLS				
Salaries	26,005	25,445	26,000	26,000
Fica	1,975	1,809	2,000	2,200
Workers Compensation Insurance	1,658	973	1,700	1,800
Utilities	2,428	2,656	2,400	2,300
Telephone	259	292	300	300
Repairs & Maintenance	1,417	2,737	3,000	3,000
Chemicals	9,421	5,560	8,000	8,000
Clothing & Uniforms	940	815	1,200	1,200
Other Operating Supplies	1,318	1,743	2,600	2,600
Contracted Services	793	1,229	700	700
Liability Insurance	2,545	2,616	2,700	2,000
Fixed Assets	4,369	0	0	0
TOTAL SWIMMING POOLS	53,128	45,875	50,600	50,100
PROGRAM PLANNING				
Salaries	133,144	103,292	149,600	164,500
Overtime	6,662	8,968	7,000	16,000
Fica	11,111	7,769	11,700	12,500
Group Life & Health Insurance	26,189	21,689	26,000	25,000
Retirement	16,251	13,327	17,700	15,000
Workers Compensation Insurance	1,712	1,602	2,800	2,800
Disability Insurance	380	299	500	500
Deferred Compensation	0	0	1,900	2,000
Advertising	7,035	4,307	7,500	7,500
Telephone	1,098	1,189	1,800	1,000
Athletic Officials	9,660	10,225	12,500	13,500
Program Expenses	64,654	86,243	30,000	30,000
Concession Supplies	27,424	29,359	27,000	27,000
Recreation Supplies	8,723	6,201	12,000	12,000
Contracted Services	3,364	3,758	12,900	15,000
Liability Insurance	2,528	2,565	3,000	3,700
Athens Area Youth Council	945	1,097	1,500	1,500
Fourth Of July	942	23,000	0	23,000
Fixed Assets	5,310	0	0	10,500
TOTAL PROGRAM PLANNING	327,132	324,890	325,400	383,000
TOTAL PARKS AND RECREATION	1,319,275	1,225,821	1,421,400	1,504,600

CITY OF ATHENS, TENNESSEE PUBLIC WORKS DEPARTMENT

The Administrative Division of Public Works consists of three employees; the director, secretary and project manager. 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 three full-time employees. 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 through FY24 and a sixth employee was added for FY25. 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 2024-2025**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
ADMINISTRATION				
Salaries	197,643	219,315	226,000	245,000
Fica	14,223	15,658	17,500	19,000
Group Life & Health Insurance	22,071	27,701	25,000	25,000
Retirement	19,856	32,912	35,300	36,500
Workers Compensation Insurance	790	572	1,000	1,000
Employee Education & Training	1,804	185	2,800	2,800
Disability Insurance	683	842	1,000	1,000
Deferred Compensation	2,680	4,332	4,400	4,900
Freight & Delivery Service	22	25	100	100
Printing	96	30	300	300
Publicity/Subscriptions/Dues	3,374	3,604	2,700	2,700
Utilities	6,670	5,854	12,400	12,400
Telephone	4,042	4,872	5,200	5,500
Repairs & Maintenance	46	0	200	200
Travel	4,606	6,039	6,300	5,600
Office Supplies	7,972	4,488	4,500	4,500
Clothing & Uniforms	0	0	1,000	1,000
Other Operating Supplies	2,028	1,286	500	500
Gasoline & Diesel	1,179	967	1,500	1,500
Operation of Motor Vehicles	123	202	600	600
Fleet Management	5,500	5,500	5,500	5,500
Contracted Services	18,530	14,820	29,200	20,500
Liability Insurance	4,826	7,720	5,000	11,000
Fixed Assets	599	5,716	36,000	0
TOTAL ADMINISTRATION	<u>319,363</u>	<u>362,640</u>	<u>424,000</u>	<u>407,100</u>

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
TRAFFIC CONTROL				
Salaries	60,167	45,600	84,000	88,000
Overtime	820	632	1,200	1,200
Fica	4,568	3,257	6,100	6,400
Group Life & Health Insurance	16,650	12,610	17,000	25,000
Retirement	8,920	6,941	13,000	13,000
Workers Compensation Insurance	2,646	1,602	2,800	2,800
Employee Education & Training	290	100	2,000	2,000
Disability Insurance	224	158	400	400
Deferred Compensation	0	0	1,500	1,500
Repairs & Maintenance	6,795	372	5,200	5,200
Clothing & Uniforms	1,189	433	2,000	2,000
Painting Supplies	642	0	15,000	15,300
Traffic Signs & Signal Supplies	15,315	8,084	19,000	19,000
Other Operating Supplies	641	759	4,500	5,200
Gasoline & Diesel	3,638	2,604	4,000	4,000
Operation of Motor Vehicles	2,544	1,245	5,500	4,500
Fleet Management	15,000	15,000	15,000	15,000
Contracted Services	26,015	48,718	49,500	90,000
Liability Insurance	7,842	8,248	8,000	11,000
Fixed Assets	0	19,111	45,000	62,000
TOTAL TRAFFIC CONTROL	173,906	175,474	300,700	373,500

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
STREET MAINTENANCE				
Salaries	173,088	203,285	238,000	255,000
Overtime	891	663	3,000	3,000
Fica	13,202	15,193	17,500	19,500
Group Life & Health Insurance	33,723	39,564	35,000	44,000
Retirement	31,563	30,814	34,000	37,000
Workers Compensation Insurance	8,045	5,452	7,000	7,500
Disability Insurance	652	748	900	1,000
Deferred Compensation	2,287	3,070	3,700	4,000
Publicity/Subscriptions/Dues	223	150	1,500	1,500
Telephone	380	422	700	700
Repairs & Maintenance	547	576	4,000	4,000
Travel	0	0	200	500
Clothing & Uniforms	3,526	2,002	2,500	2,500
Other Operating Supplies	2,788	2,747	3,900	3,600
Storm Water Supplies	0	10,566	20,000	30,000
Materials for Road Repairs	58,414	26,307	75,000	75,000
Gasoline & Diesel	11,195	13,143	17,000	17,000
Operation of Motor Vehicles	3,518	5,487	10,900	10,500
Fleet Management	50,000	50,000	50,000	50,000
Strip Paving	0	0	500,000	500,000
Contracted Services	0	280	100	100
Liability Insurance	1,750	1,036	2,000	2,000
Fixed Assets	0	3,525	0	10,000
TOTAL STREET MAINTENANCE	395,792	415,030	1,026,900	1,078,400

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
STREET CONSTRUCTION				
Salaries	150,261	178,402	218,000	238,000
Overtime	866	1,994	3,000	3,000
Fica	11,228	12,721	16,000	18,000
Group Life & Health Insurance	31,892	42,369	39,000	55,000
Retirement	29,442	28,893	36,000	40,000
Workers Compensation Insurance	7,901	5,151	9,000	11,000
Disability Insurance	567	600	800	900
Deferred Compensation	1,652	841	3,800	4,000
Publicity/Subscriptions/Dues	0	0	300	1,000
Telephone	22	15	100	100
Engineering & Landscaping	1,349	320	1,500	25,000
Repairs & Maintenance	52,274	949	7,600	7,600
Equipment Rental	1,400	3,125	10,000	10,000
Clothing & Uniforms	2,476	2,275	4,000	4,000
Other Operating Supplies	949	2,256	2,100	2,100
Materials for Road Maintenance	33,614	32,448	67,100	67,100
Gasoline & Diesel	17,654	12,109	20,000	20,000
Operation of Motor Vehicles	6,753	12,314	14,600	14,600
Fleet Management	90,000	90,000	90,000	90,000
Contracted Services	0	361	0	0
Liability Insurance	2,461	2,500	4,000	4,000
Sidewalk Projects	0	33,241	75,000	75,000
Fixed Assets	4,165	14,117	0	18,500
TOTAL STREET CONSTRUCTION	446,926	477,001	621,900	708,900

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
STREET CLEANING				
Salaries	349,457	353,232	397,000	433,000
Overtime	7,321	7,029	9,000	9,000
Fica	25,463	25,786	29,000	33,000
Group Life & Health Insurance	88,927	92,609	84,000	91,000
Retirement	52,899	51,036	57,600	58,000
Workers Compensation Insurance	7,901	5,151	13,000	14,000
Disability Insurance	1,307	1,358	1,500	1,700
Deferred Compensation	3,393	4,269	7,500	7,800
Telephone	47	30	100	400
Street Washing	595	583	1,500	1,500
Repairs & Maintenance	9,846	1,034	8,300	8,300
Agriculture & Horticulture Supplies	779	2,461	5,000	5,000
Clothing & Uniforms	7,137	3,880	4,600	4,600
Other Operating Supplies	981	1,398	8,000	14,500
Sand and Salt	7,865	2,504	10,000	10,000
Gasoline & Diesel	76,179	70,021	50,000	50,000
Operation of Motor Vehicles	38,606	67,073	63,000	63,000
Fleet Management	200,000	200,000	200,000	200,000
Contracted Services	30,227	37,734	65,000	65,000
Liability Insurance	4,785	4,866	6,000	6,500
Fixed Assets	0	800	0	0
TOTAL STREET CLEANING	913,715	932,854	1,020,100	1,076,300

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
FLEET MAINTENANCE				
Salaries	131,718	155,966	162,000	183,000
Fica	9,316	10,856	12,000	14,000
Group Life & Health Insurance	24,021	30,868	29,000	31,000
Retirement	21,923	22,182	27,800	29,000
Workers Compensation Insurance	3,556	3,980	4,300	5,000
Employee Education & Training	492	1,448	8,000	5,000
Disability Insurance	457	555	600	700
Deferred Compensation	0	0	3,000	3,600
Printing	100	0	200	200
Utilities	17,304	15,639	26,500	26,500
Telephone	1,521	844	800	800
Repairs & Maintenance	16,295	11,591	8,700	8,700
Travel	0	0	1,000	1,000
Janitorial Supplies	2,921	5,097	3,000	3,000
Clothing & Uniforms	1,845	1,139	2,400	2,400
Small Tools	3,791	5,190	5,500	5,500
Other Operating Supplies	5,073	6,169	10,500	11,100
Welding Supplies	436	679	1,000	1,000
Safety Supplies	18	539	400	400
Steel	0	197	1,000	1,000
Gasoline & Diesel	2,928	3,276	3,500	3,500
Fluids & Lubricants	18,125	21,860	15,000	20,000
Operation of Motor Vehicles	-1,212	3,097	4,300	4,000
Fleet Management	7,000	7,000	7,000	8,000
Contracted Services	5,531	2,805	6,300	6,300
Liability Insurance	1,666	1,849	1,900	4,500
Fixed Assets	5,255	12,110	6,500	14,000
	<u>280,080</u>	<u>324,936</u>	<u>352,200</u>	<u>393,200</u>
TOTAL FLEET MAINTENANCE				

**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>PUBLIC WORKS</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
ANIMAL CONTROL				
Salaries	70,289	80,857	93,000	123,000
Overtime	3,172	3,171	2,000	2,000
Fica	5,394	6,179	7,000	9,600
Group Life & Health Insurance	15,168	15,827	15,000	27,000
Retirement	9,137	8,445	14,400	18,000
Workers Compensation Insurance	2,478	1,488	2,800	3,500
Employee Education & Training	478	322	2,000	2,000
Disability Insurance	231	251	500	700
Printing	0	0	200	200
Utilities	11,805	15,285	16,000	21,000
Telephone	1,016	3,892	3,000	3,000
Repairs & Maintenance	1,836	3,022	7,100	4,100
Travel	329	494	1,500	1,500
Janitorial Supplies	322	1,606	3,000	3,000
Clothing & Uniforms	1,635	843	1,800	1,800
Other Operating Supplies	7,593	9,618	9,400	9,400
Veterinary Supplies	9,941	13,741	16,000	16,000
Gasoline & Diesel	616	411	2,000	1,000
Operation of Motor Vehicles	223	17	1,100	1,100
Fleet Management	4,400	4,400	4,400	4,400
Contracted Services	4,443	12,505	9,500	8,500
Liability Insurance	655	693	1,000	3,000
Fixed Assets	999	360	1,500	0
	<u>152,160</u>	<u>183,427</u>	<u>214,200</u>	<u>263,800</u>
TOTAL ANIMAL CONTROL				
	<u>152,160</u>	<u>183,427</u>	<u>214,200</u>	<u>263,800</u>
TOTAL PUBLIC WORKS	<u>2,681,942</u>	<u>2,871,362</u>	<u>3,960,000</u>	<u>4,301,200</u>

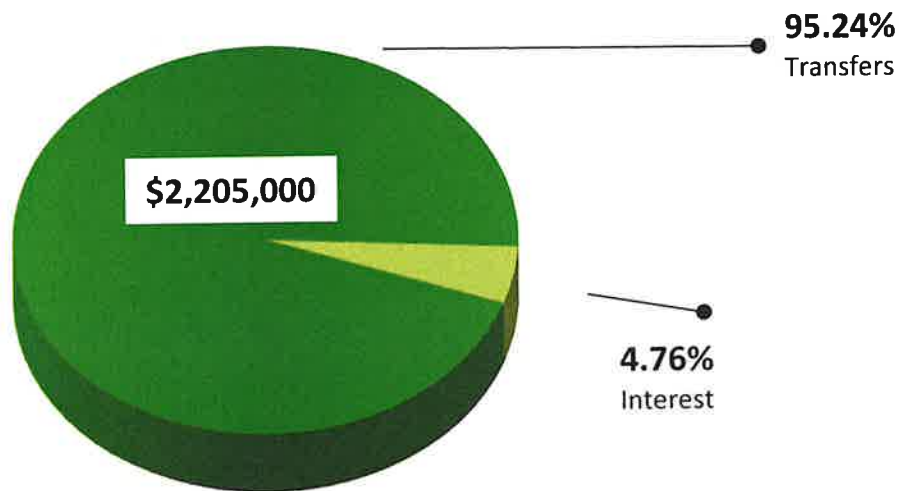
**CITY OF ATHENS, TENNESSEE
GENERAL FUND EXPENDITURES
FISCAL YEAR 2024-2025**

<u>NON-DEPARTMENTAL</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
Debt Service Transfer	1,400,000	1,400,000	1,400,000	1,400,000
Transfer to Capital Projects Fund	<u>3,560,000</u>	<u>4,025,000</u>	<u>1,400,000</u>	<u>242,000</u>
TOTAL NON-DEPARTMENTAL	<u>4,960,000</u>	<u>5,425,000</u>	<u>2,800,000</u>	<u>1,642,000</u>
 TOTAL GENERAL FUND EXPENDITURES	 <u>20,088,032</u>	 <u>20,971,827</u>	 <u>20,700,000</u>	 <u>21,750,000</u>

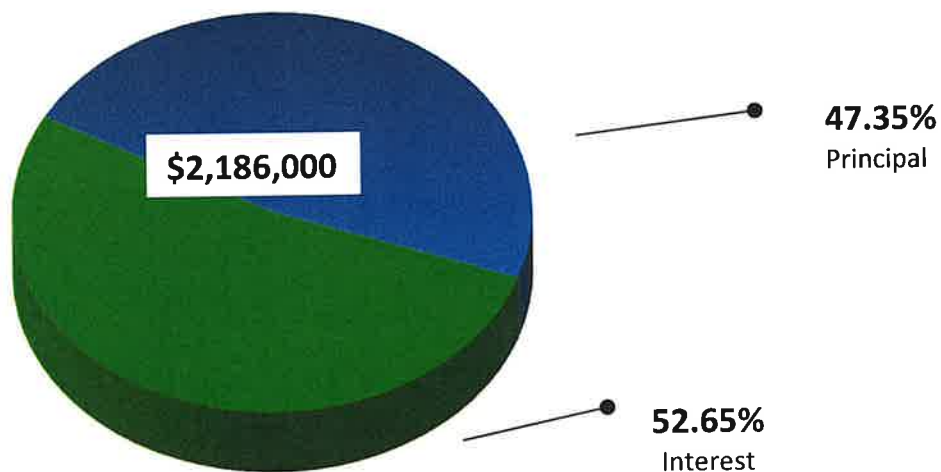
**CITY OF ATHENS, TENNESSEE
DEBT SERVICE FUND BUDGET
FISCAL YEAR 2024-2025**

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 2024-2025**

	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>BUDGETED</u> <u>2024-2025</u>
<u>REVENUES</u>				
City Schools Reimbursement	0	0	700,000	700,000
Interest	5,964	84,696	80,000	100,000
Unrealized Gain	0	39,766	0	0
Transfer from General Fund	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
TOTAL REVENUES	<u>1,005,964</u>	<u>1,124,462</u>	<u>1,780,000</u>	<u>1,800,000</u>
<u>EXPENDITURES</u>				
Debt Renewal Fee	0	12,500	0	0
Note/Bond Interest	157,053	1,146,951	1,400,000	1,000,000
Principal Payment	<u>0</u>	<u>0</u>	<u>700,000</u>	<u>800,000</u>
TOTAL EXPENDITURES	<u>157,053</u>	<u>1,159,451</u>	<u>2,100,000</u>	<u>1,800,000</u>

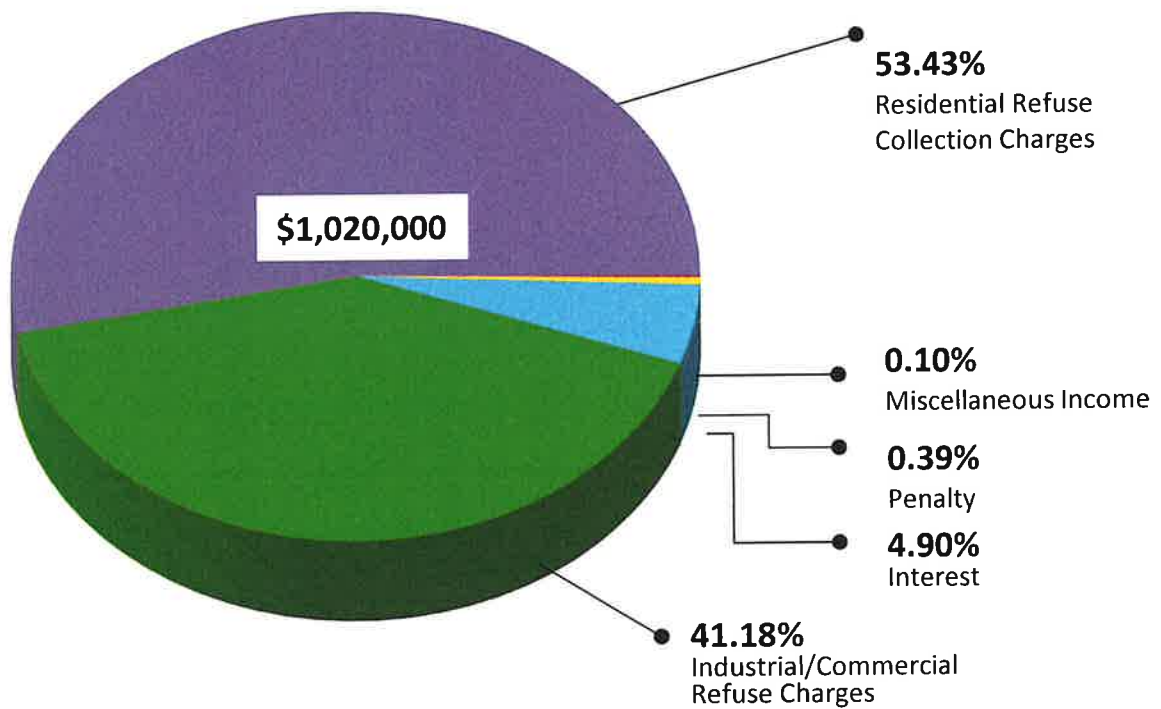
**CITY OF ATHENS, TENNESSEE
DEBT SERVICE FUND - CITY
FISCAL YEAR 2024-2025**

	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>BUDGETED</u> <u>2024-2025</u>
<u>REVENUES</u>				
Interest	407	7,967	1,000	5,000
Transfer from General Fund	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
TOTAL REVENUES	<u>400,407</u>	<u>407,967</u>	<u>401,000</u>	<u>405,000</u>
<u>EXPENDITURES</u>				
Bank Service Charges	0	1,000	1000	1,000
Bond Principal	275,000	220,000	225,000	235,000
Interest Expense	<u>106,635</u>	<u>160,815</u>	<u>159,000</u>	<u>150,000</u>
TOTAL EXPENDITURES	<u>381,635</u>	<u>381,815</u>	<u>385,000</u>	<u>386,000</u>

**CITY OF ATHENS, TENNESSEE
SANITATION FUND BUDGET
FISCAL YEAR 2024-2025**

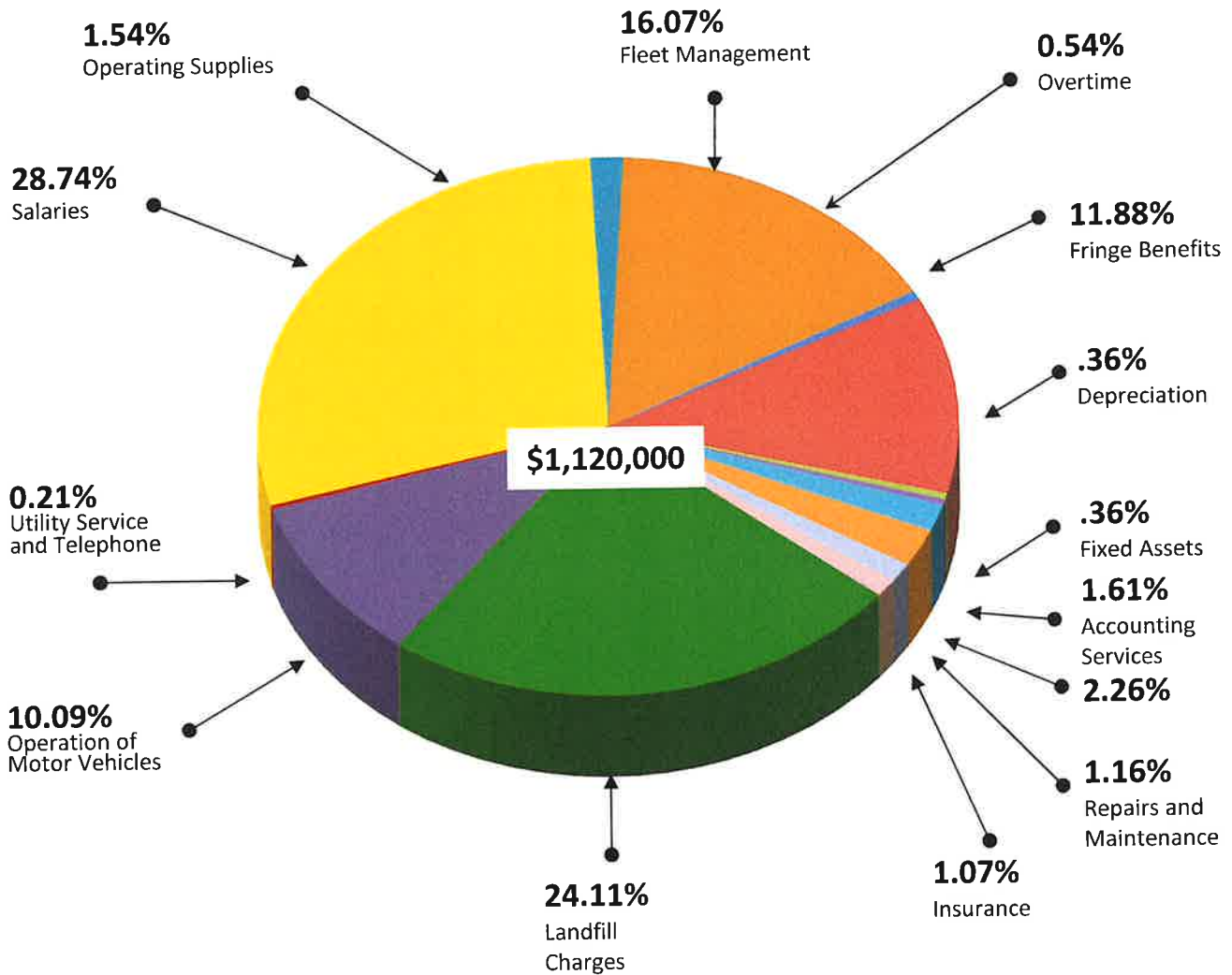
This fund was established expressly to account for financial activities related to the management of solid waste. This includes the collection, transportation and disposal of commercial, industrial and residential refuse.

Budgeted Revenues



**CITY OF ATHENS, TENNESSEE
SANITATION FUND BUDGET
FISCAL YEAR 2024-2025**

Budgeted Expenditures



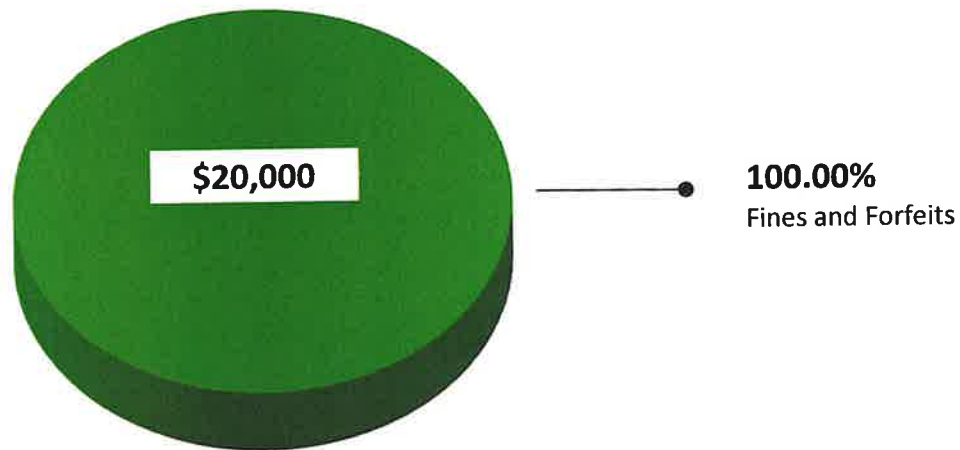
CITY OF ATHENS, TENNESSEE
SANITATION FUND
FISCAL YEAR 2024-2025

<u>REVENUES</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
CHARGES FOR SERVICES				
Industrial/Commercial Refuse Charges	429,885	566,454	420,000	420,000
Residential Refuse Collection Charges	556,686	428,511	543,000	545,000
Penalty	2,863	3,914	4,000	4,000
Sale of City Property	31,500	2,803	0	0
Miscellaneous Income	6,266	997	3,000	1,000
TOTAL CHARGES FOR SERVICES	1,027,200	1,002,679	970,000	970,000
INTEREST	2,273	47,863	40,000	50,000
TOTAL REVENUES	1,029,473	1,050,542	1,010,000	1,020,000
<u>EXPENDITURES</u>				
Salaries	198,029	211,300	245,000	322,000
Overtime	10,518	9,229	6,000	6,000
Fica	14,290	16,182	18,000	25,000
Group Life & Health Insurance	40,045	37,311	34,500	50,000
Retirement	30,327	30,836	42,000	47,000
Workers Compensation Insurance	5,926	5,151	9,000	10,000
Disability Insurance	698	747	800	1,000
Printing	162	1,320	1,400	1,000
Utilities	2,444	2,385	2,400	2,400
Accounting Services	17,208	17,310	18,000	18,000
Repairs & Maintenance	2,481	4,343	13,000	13,000
Landfill Charges	258,687	256,378	265,000	270,000
Clothing & Uniforms	3,485	3,274	4,000	4,000
Other Operating Supplies	5,187	6,143	9,100	12,300
Gasoline & Diesel	50,166	70,313	50,000	50,000
Tires & Tubes	18,771	30,782	23,000	23,000
Vehicle & Equipment Parts	10,810	46,408	40,700	40,000
Fleet Management	165,000	180,000	180,000	180,000
Contracted Services	5,289	5,477	5,100	25,300
Liability Insurance	9,987	13,548	8,000	12,000
Depreciation	3,874	3,874	4,000	4,000
Bad Debts	982	0	0	0
Fixed Assets	46,592	36,169	31,000	4,000
TOTAL EXPENDITURES	900,958	988,480	1,010,000	1,120,000

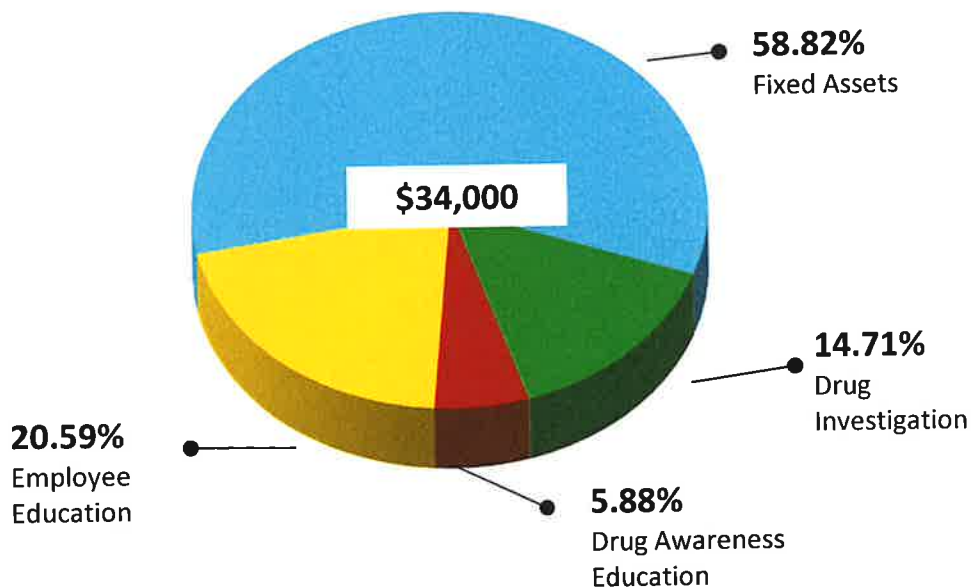
**CITY OF ATHENS, TENNESSEE
DRUG FUND
FISCAL YEAR 2024-2025**

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



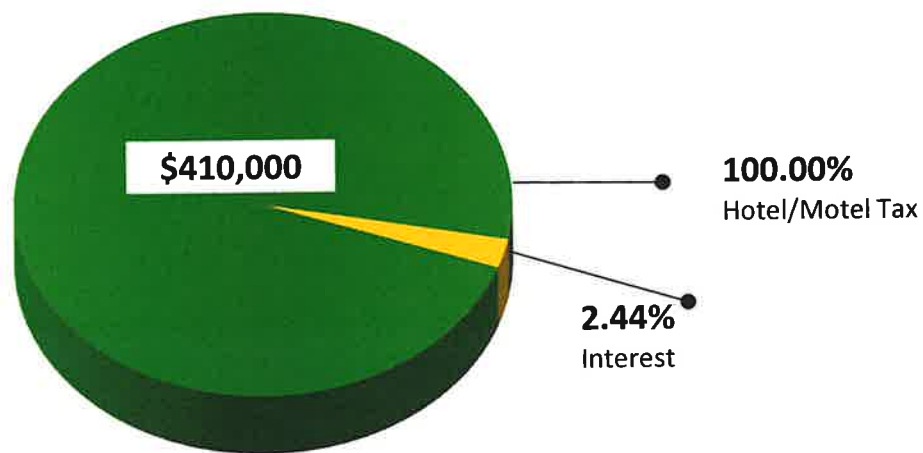
**CITY OF ATHENS, TENNESSEE
DRUG FUND
FISCAL YEAR 2024-2025**

	<u>ACTUAL</u> <u>2021-2022</u>	<u>ACTUAL</u> <u>2022-2023</u>	<u>ESTIMATED</u> <u>2023-2024</u>	<u>BUDGETED</u> <u>2024-2025</u>
<u>REVENUES</u>				
Fines and Forfeits	25,426	30,831	20,000	20,000
Interest	<u>100</u>	<u>1,829</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>25,526</u>	<u>32,660</u>	<u>20,000</u>	<u>20,000</u>
<u>EXPENDITURES</u>				
Employee Education & Training	5,000	7,000	7,000	7,000
Professional Supplies	0	3,739	0	0
Drug Awareness Education	0	0	2,000	2,000
Drug Investigation Activities	0	1,000	5,000	5,000
Fixed Assets	<u>5,010</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>
TOTAL EXPENDITURES	<u>10,010</u>	<u>11,739</u>	<u>34,000</u>	<u>34,000</u>

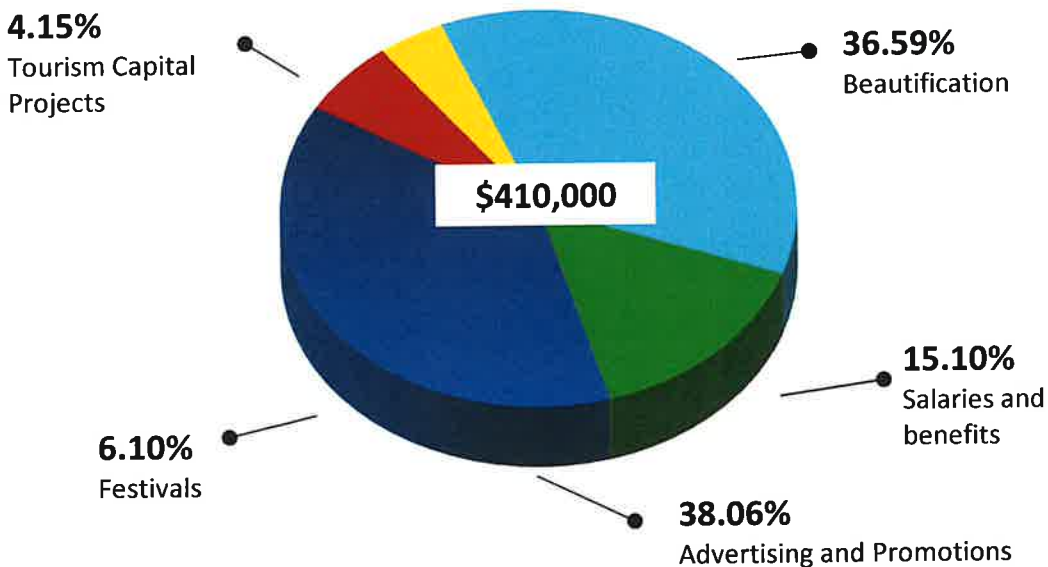
**CITY OF ATHENS, TENNESSEE
HOTEL/MOTEL TAX FUND
FISCAL YEAR 2024-2025**

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 2024-2025**

<u>REVENUES</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
Hotel/Motel Tax	321,863	405,287	400,000	400,000
Interest	0	6,002	0	10,000
TOTAL REVENUES	321,863	411,289	400,000	410,000
<u>EXPENDITURES</u>				
Salaries	0	28,229	40,000	44,000
Fica	0	1,705	3,400	3,400
Group Life & Health Insurance	0	5,433	9,000	11,000
Retirement	0	1,736	2,800	3,100
Workers Compensation Insurance	0	0	100	200
Employee Education & Training	0	0	2,400	1,600
Disability Insurance	0	96	200	200
Deferred Compensation	0	0	800	800
Printing	0	0	7,500	7,500
Publicity/Subscriptions/Dues	0	652	1,700	3,800
Advertising	0	1,000	23,000	48,000
Promotions	0	24,291	27,000	27,000
Telephone	0	1,143	1,000	1,000
Travel	0	118	700	700
Office Supplies	0	1,119	1,000	1,000
Contracted Services	0	560	8,400	3,700
Liability Insurance	0	0	1,000	1,000
Arts Council	0	25,000	25,000	0
McMinn Living Heritage Museum	0	25,000	25,000	0
Mainstreet	0	25,000	25,000	0
Public Art	0	0	0	25,000
Signage	0	0	0	25,000
McMinn Country Historical Society	0	0	15,000	0
Festivals	0	10,000	15,000	25,000
Public Relations	0	63	10,000	10,000
Tourism Capital Projects	0	100,000	80,000	17,000
Beautification	0	0	75,000	150,000
TOTAL EXPENDITURES	0	251,145	400,000	410,000

ORDINANCE NO. 1128

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, 2024 THROUGH JUNE 30, 2025.

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, 2024 through June 30, 2025.

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, 2024 and extending through June 30, 2025.

	<u>Actual</u> <u>2022-2023</u>	<u>Estimated</u> <u>2023-2024</u>	<u>Proposed</u> <u>2024-2025</u>
GENERAL FUND			
<u>GENERAL FUND REVENUES</u>			
Taxes	18,195,732	18,054,000	18,223,000
Intergovernmental Revenue	2,571,271	2,860,000	2,680,000
Charges for Services	430,832	226,000	227,000
Fines and Forfeits	142,623	110,000	100,000
Interest	366,786	600,000	500,000
Miscellaneous	71,678	122,000	20,000
TOTAL GENERAL FUND REVENUES	21,778,922	21,972,000	21,750,000
<u>GENERAL FUND EXPENDITURES</u>			
<u>ADMINISTRATION</u>			
City Manager's Office	333,024	372,000	323,800
City Council	62,455	70,400	58,000
City Judge	12,918	13,000	13,000
City Attorney	60,740	40,000	50,000
Special Appropriations	396,700	389,000	394,200
Athens City Schools	2,421,000	2,421,000	2,421,000
Athens Utilities Board	525,979	530,000	530,000
TOTAL ADMINISTRATION	3,812,816	3,835,400	3,790,000
FINANCE	513,367	545,500	576,400
HUMAN RESOURCES	196,473	271,200	278,000

ADMINISTRATION & EMERGENCY SERVICES

Administration	100,157	135,600	139,400
City Hall	171,355	280,500	200,300
Information Technology	313,627	442,800	682,700
TOTAL ADMIN. & EMERG. SERVICES	585,139	858,900	1,022,400

COMMUNITY DEVELOPMENT

Administration	181,745	201,500	209,700
Codes Enforcement	338,708	359,700	389,300
Cemeteries	30,973	43,200	151,700
TOTAL COMMUNITY DEVELOPMENT	551,426	604,400	750,700

POLICE

Administration	271,922	443,700	337,200
Patrol	2,133,644	2,691,500	3,118,800
Special Services	426,825	832,600	816,500
TOTAL POLICE	2,832,391	3,967,800	4,272,500

FIRE

Administration	192,443	224,700	231,500
Prevention	111,065	125,700	132,800
Suppression	2,342,064	2,687,700	2,883,600
TOTAL FIRE	2,645,572	3,038,100	3,247,900

PARKS & RECREATION

Administration	199,989	239,400	250,200
Maintenance	655,067	870,500	821,300
Swimming Pools	45,875	61,600	50,100
Program Planning	324,890	431,400	383,000
TOTAL PARKS & RECREATION	1,225,821	1,602,900	1,504,600

PUBLIC WORKS

Administration	362,640	438,000	407,100
Traffic Control	175,474	300,700	373,500
Street Maintenance	415,030	2,626,900	1,078,400
Street Construction	477,001	706,900	708,900
Street Cleaning	932,854	1,020,100	1,076,300
Fleet Maintenance	324,936	380,700	393,200
Animal Control	183,427	247,200	263,800
TOTAL PUBLIC WORKS	2,871,362	5,720,500	4,301,200

COMMUNICATIONS

	312,461	327,300	364,300
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TRANSFERS	<u>5,425,000</u>	<u>4,300,000</u>	<u>1,642,000</u>
TOTAL GENERAL FUND EXPENDITURES	<u>20,971,828</u>	<u>25,072,000</u>	<u>21,750,000</u>
CHANGE IN CASH/FUND BALANCE	807,094	(3,100,000)	0
BEGINNING CASH/FUND BALANCE	<u>18,664,017</u>	<u>18,000,000</u>	<u>14,900,000</u>
ENDING CASH/FUND BALANCE	<u>19,471,111</u>	<u>14,900,000</u>	<u>14,900,000</u>
ENDING CASH AS A % OF EXPENDITURES	92.84%	59.43%	68.51%

DEBT SERVICE FUND-SCHOOLS**DEBT SERVICE FUND REVENUES**

Interest	124,463	80,000	100,000
Transfers	<u>1,000,000</u>	<u>1,700,000</u>	<u>1,700,000</u>
TOTAL DEBT SERVICE FUND REVENUES	<u>1,124,463</u>	<u>1,780,000</u>	<u>1,800,000</u>

<u>DEBT SERVICE FUND EXPENDITURES</u>	<u>1,159,451</u>	<u>2,500,000</u>	<u>1,800,000</u>
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CHANGE IN CASH/FUND BALANCE	(34,988)	(720,000)	0
BEGINNING CASH/FUND BALANCE	<u>2,846,563</u>	<u>2,800,000</u>	<u>2,000,000</u>
ENDING CASH/FUND BALANCE	<u>2,811,575</u>	<u>2,080,000</u>	<u>2,000,000</u>
ENDING CASH AS A % OF EXPENDITURES	242.49%	83.20%	111.11%

DEBT SERVICE FUND-CITY PROJECTS**DEBT SERVICE FUND REVENUES**

Intergovernmental Revenues	0	0	0
Interest	7,967	1,000	5,000
Transfers	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
TOTAL DEBT SERVICE FUND REVENUES	<u>407,967</u>	<u>401,000</u>	<u>405,000</u>

<u>DEBT SERVICE FUND EXPENDITURES</u>	<u>381,815</u>	<u>385,000</u>	<u>386,000</u>
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CHANGE IN CASH/FUND BALANCE	26,152	16,000	19,000
BEGINNING CASH/FUND BALANCE	<u>18,711</u>	<u>44,000</u>	<u>60,000</u>
ENDING CASH/FUND BALANCE	<u>44,863</u>	<u>60,000</u>	<u>79,000</u>
ENDING CASH AS A % OF EXPENDITURES	11.75%	15.58%	20.47%

SANITATION FUND**SANITATION FUND REVENUES**

Charges For Services	987,166	960,000	960,000
Interest	47,863	40,000	50,000
Miscellaneous	<u>15,513</u>	<u>10,000</u>	<u>10,000</u>
TOTAL SANITATION FUND REVENUES	<u>1,050,542</u>	<u>1,010,000</u>	<u>1,020,000</u>

<u>SANITATION FUND EXPENDITURES</u>	<u>988,480</u>	<u>1,010,000</u>	<u>1,120,000</u>
CHANGE IN CASH/FUND BALANCE	62,062	0	(100,000)
BEGINNING CASH/FUND BALANCE	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>
ENDING CASH/FUND BALANCE	<u>862,062</u>	<u>800,000</u>	<u>700,000</u>
ENDING CASH AS A % OF EXPENDITURES	87.21%	79.21%	62.50%

DRUG FUNDDRUG FUND REVENUES

Fines and Forfeits	30,831	20,000	20,000
Interest	<u>1,829</u>	<u>0</u>	<u>0</u>
TOTAL DRUG FUND REVENUES	32,660	20,000	20,000

<u>DRUG FUND EXPENDITURES</u>	11,739	34,000	34,000
CHANGE IN CASH/FUND BALANCE	20,921	(14,000)	(14,000)
BEGINNING CASH/FUND BALANCE	<u>128,230</u>	<u>140,000</u>	<u>126,000</u>
ENDING CASH/FUND BALANCE	<u>149,151</u>	<u>126,000</u>	<u>112,000</u>
ENDING CASH AS A % OF EXPENDITURES	1270.56%	370.59%	329.41%

HOTEL/MOTEL FUNDHOTEL/MOTEL FUND REVENUES

Hotel/Motel Tax	405,287	400,000	400,000
Interest	<u>6,002</u>	<u>0</u>	<u>10,000</u>
TOTAL HOTEL/MOTEL FUND REVENUES	411,289	400,000	410,000

<u>HOTEL/MOTEL FUND EXPENDITURES</u>	251,145	400,000	410,000
CHANGE IN CASH/FUND BALANCE	160,144	0	0
BEGINNING CASH/FUND BALANCE	<u>321,863</u>	<u>450,000</u>	<u>450,000</u>
ENDING CASH/FUND BALANCE	<u>482,007</u>	<u>450,000</u>	<u>450,000</u>
ENDING CASH AS A % OF EXPENDITURES	N/A	112.50%	109.76%

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, 2024 and extending through June 30, 2025, as approved by the Athens City Board of Education:

	General Purpose Fund	Federal Projects Fund	Food Service Fund	Total All Funds
Revenues:				
Local Taxes	6,177,003	0	0	6,177,003
Charges for Services	262,310	0	59,000	321,310
Other Local Revenues	172,128	0	68,800	240,928
State Education Funds	12,295,447	0	12,500	12,307,947
Federal Funds received through State	1,282	1,510,404	1,439,715	2,951,401
Other Sources	983	0	0	983
Total estimated revenues	18,909,153	1,510,404	1,580,015	21,999,572
Expenditures:				
Regular Instruction	9,656,112	655,293	0	10,311,405
Special Education	1,049,104	436,453	0	1,485,557
Vocational Education Program	31,667	0	0	31,667
Student Body Education	8,169	0	0	8,169
Support Services:				
Attendance	105,801	0	0	105,801
Health Services	259,002	0	0	259,002
Other Student Support	457,604	176,068	0	633,672
Regular Instruction	686,664	201,479	0	888,143
Special Education	103,835	41,111	0	144,946
Vocational Education Program	7,833	0	0	7,833
Education Technology	287,836	0	0	287,836
Board of Education	995,209	0	0	995,209
Office of Superintendent	207,529	0	0	207,529
Office of Principal	1,169,042	0	0	1,169,042
Fiscal Services	237,228	0	0	237,228
Human Services/Personnel	139,926	0	0	139,926
Operation of Plant	1,166,223	0	0	1,166,223
Maintenance of Plant	376,086	0	0	376,086
Transportation	654,864	0	0	654,864
Non-Instructional Services:				
Food Service	7,331	0	1,705,015	1,712,346
Community Services	432,385	0	0	432,385
Early Childhood Education	819,703	0	0	819,703
Regular Capital Outlay	50,000	0	0	50,000
Total expenditures	18,909,153	1,510,404	1,705,015	22,124,572
Change in cash/fund balance	0	0	(125,000)	(125,000)
Beginning cash/fund balance	6,910,108		125,000	7,035,108
Ending cash/fund balance	6,910,108	0	0	6,910,108
Ending cash as a % of expenditures	36.54%	0.00%	0.00%	

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 2024-2025.

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 2024-2025 be and is hereby fixed at \$1.0078 on each ONE HUNDRED DOLLARS (\$100.00) assessed value of taxable property located within the corporate limits of the City of Athens, Tennessee.

SECTION 7. BE IT FURTHER ORDAINED that refuse collection and disposal charges for fiscal year 2024-2025 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 2024-2025 fiscal year are as follows:

Estimated Revenues:

Rental Income	40,000
Total estimated revenues	<u>40,000</u>
Beginning Net Assets	<u>1,100,000</u>

Estimated Expenditures

Ending Net Assets	<u>40,000</u>
	<u>1,100,000</u>

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, 2024, 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 21, 2024

PASSED ON SECOND READING: June 18, 2024

DATE OF PUBLIC HEARING: June 18, 2024

STEVEN S. SHERLIN, Mayor

DEB WALLACE, City Manager

APPROVED AS TO FORM:

CHRIS CALDWELL, City Attorney

**CITY OF ATHENS, TENNESSEE
PROPERTY TAX LEVY AND RATE INFORMATION
FISCAL YEAR 2024-2025**

TAXABLE PROPERTY	ESTIMATED ACTUAL VALUE	ASSESSMENT RATE	ASSESSED VALUE
Industrial & Commercial -Real Estate	678,480,000	40%	271,392,000
Industrial & Commercial -Personal Property	541,250,000	30%	162,375,000
Residential & Farm -Real Estate	937,200,000	25%	234,300,000
Public Utilities -Real Estate	787,000	55%	<u>433,000</u>
Total Assessed Value			668,500,000
Tax Rate			<u>1.0078</u>
Total Taxes			6,737,000
Less: Reserve for Delinquency (5.0%)			<u>337,000</u>
Current Budget			<u><u>6,400,000</u></u>

**CITY OF ATHENS, TENNESSEE
FIXED ASSET SUMMARY
FISCAL YEAR 2024-2025**

GENERAL FUND

INFORMATION TECHNOLOGY	Computer Equipment		<u>285,000</u>
POLICE ADMINISTRATION	Office Furniture		1,000
POLICE PATROL	Equipment For New Patrol Vehicles	22,000	
	Record Management Software	<u>78,000</u>	100,000
POLICE SPECIAL SERVICES	Miscellaneous Equipment		<u>7,000</u>
	TOTAL POLICE		<u>108,000</u>
FIRE PREVENTION	Shed for Training Tower		4,800
FIRE SUPPRESSION	Cooling fan for fire bay		<u>5,000</u>
	TOTAL FIRE		<u>9,800</u>

**CITY OF ATHENS, TENNESSEE
FIXED ASSET SUMMARY
FISCAL YEAR 2024-2025**

PARKS AND RECREATION MAINTENANCE	Truck Toolboxes	1200	
	Sprayer equipment	2,000	
	Eco Park pavilion	<u>4,000</u>	7,200
PARKS AND RECREATION PROGRAM PLANNING	Concession stand equipment	2,500	
	Pitching mounds	<u>8,000</u>	<u>10,500</u>
	TOTAL PARKS AND RECREATION		<u>17,700</u>
PUBLIC WORKS TRAFFIC CONTROL	Traffic signal and equipment		62,000
PUBLIC WORKS STREET MAINTENANCE	Snow plow		10,000
PUBLIC WORKS STREET CONSTRUCTION	Snow plow	10,000	
	Portable welder	<u>8,500</u>	18,500
PUBLIC WORKS FLEET MAINTENANCE	Four post jack lift		<u>14,000</u>
	TOTAL PUBLIC WORKS		<u>104,500</u>
	TOTAL GENERAL FUND		<u><u>525,000</u></u>
SANITATION FUND	Computer equipment		<u><u>4,000</u></u>

**CITY OF ATHENS, TENNESSEE
FLEET MANAGEMENT SUMMARY
FISCAL YEAR 2024-2025**

POLICE	
2 Patrol Vehicles	90,000
PARKS AND RECREATION	
Pickup Truck	35,000
PUBLIC WORKS	
Bucket truck	90,000
Leaf Vacuum	<u>85,000</u>
TOTAL FLEET PURCHASES	<u><u>300,000</u></u>

**CITY OF ATHENS, TENNESSEE
DEBT SERVICE SCHEDULE
FISCAL YEAR 2024-2025**

SCHOOL CONSTRUCTION

ORIGINAL AMOUNT

40,000,000

NAME OF ISSUE

School construction debt. Initial debt is a line of credit with Regions Bank during construction period, with permanent financing approved through USDA, Rural Development at a rate not to exceed 2.25%. Interest rate on line of credit is variable, with an approximate rate of 5.2% at June 30, 2024. Debt is funded by General Fund and funds from Athens City Schools beginning in FY 2024. Construction debt is to be converted to permanent financing by December 2024.

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 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
School Debt	0	0	700,000	800,000
GO Bonds, 2021 Series	275,000	220,000	225,000	235,000
TOTAL PRINCIPAL	275,000	220,000	925,000	1,035,000

<u>INTEREST (By Issue)</u>	<u>ACTUAL 2021-2022</u>	<u>ACTUAL 2022-2023</u>	<u>ESTIMATED 2023-2024</u>	<u>BUDGETED 2024-2025</u>
School Debt	157,053	1,146,951	1,400,000	1,000,000
GO Bonds, 2021 Series	106,635	160,815	159,000	150,000
TOTAL INTEREST	263,688	1,307,766	1,559,000	1,150,000

**CITY OF ATHENS, TENNESSEE
INTERFUND TRANSFERS
FISCAL YEAR 2024-2025**

FUND	ACTUAL 2021-2022		ACTUAL 2022-2023		ESTIMATED 2023-2024		BUDGETED 2024-2025	
	IN	OUT	IN	OUT	IN	OUT	IN	OUT
GENERAL FUND		4,960,000		5,425,000		2,800,000		1,642,000
DEBT SERVICE FUNDS	1,400,000		1,400,000		1,400,000		1,400,000	
CAPITAL IMPROVEMENT FUND	3,560,000		4,025,000		1,400,000		242,000	
TOTAL ALL FUNDS	<u>4,960,000</u>	<u>4,960,000</u>	<u>5,425,000</u>	<u>5,425,000</u>	<u>2,800,000</u>	<u>2,800,000</u>	<u>1,642,000</u>	<u>1,642,000</u>

