

ORDINANCE NO. 1019

“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, 2013 THROUGH JUNE 30, 2014.”

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, 2013 through June 30, 2014.

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, 2013 and extending through June 30, 2014.

	<u>Actual</u> <u>2011-2012</u>	<u>Estimated</u> <u>2012-2013</u>	<u>Proposed</u> <u>2013-2014</u>
<u>GENERAL FUND REVENUES:</u>			
Taxes	10,434,202	10,062,500	10,406,000
Intergovernmental Revenue	1,636,910	1,491,000	1,581,800
Charges for Services	249,475	126,200	140,200
Fines and Forfeits	392,329	362,000	445,000
Interest	42,572	24,000	10,000
Miscellaneous	56,709	31,000	20,000
TOTAL GENERAL FUND REVENUES	12,812,197	12,096,700	12,603,000
GENERAL FUND OPENING BALANCE	9,053,850	7,300,000	6,600,000
TOTAL GENERAL FUND	21,866,047	19,396,700	19,203,000
<u>DEBT SERVICE FUND REVENUES:</u>			
Transfers	790,000	790,000	790,000
Interest	16,261	5,000	5,000
TOTAL DEBT SERVICE FUND REVENUES	806,261	795,000	795,000
DEBT SERVICE FUND OPENING BALANCE	3,473,885	3,466,000	3,500,000
TOTAL DEBT SERVICE FUND	4,280,146	4,261,000	4,295,000
<u>SANITATION FUND REVENUES:</u>			
Charges For Services	792,686	868,000	868,000
Interest	201	500	500
Miscellaneous	28,631	27,000	16,500
TOTAL SANITATION FUND REVENUES	821,518	895,500	885,000
SANITATION FUND OPENING BALANCE	1,540,552	1,500,000	1,500,000
TOTAL SANITATION FUND	2,362,070	2,395,500	2,385,000
<u>DRUG FUND REVENUES:</u>			
Fines and Forfeits	66,631	61,000	22,000
Interest	267	200	0
Miscellaneous	8,740	0	0
TOTAL DRUG FUND REVENUES	75,638	61,200	22,000
DRUG FUND OPENING BALANCE	222,524	225,000	225,000
TOTAL DRUG FUND	298,162	286,200	247,000
TOTAL ALL FUNDS	28,806,425	26,339,400	26,130,000

GENERAL FUND EXPENDITURES:

ADMINISTRATION

City Manager's Office	281,103	257,100	270,100
City Council	39,366	49,600	53,650
City Judge	12,918	13,000	13,000
City Attorney	8,998	16,000	16,000
Special Appropriations	311,500	325,050	310,950
Athens City Schools	2,108,268	2,326,000	2,431,900
Athens Utilities Board	503,986	510,000	515,000
TOTAL ADMINISTRATION	3,266,139	3,496,750	3,610,600

FINANCE	428,416	400,700	387,700
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HUMAN RESOURCES	192,675	174,900	174,200
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ADMINISTRATION & EMERGENCY SERVICES

Administration	60,200	70,500	70,900
City Hall	146,349	166,800	178,200
Communications	279,125	252,500	229,000
TOTAL ADMIN. & EMERG. SERVICES	485,674	489,800	478,100

COMMUNITY DEVELOPMENT

Administration	141,504	130,600	128,600
Codes Enforcement	164,723	147,600	155,400
Cemeteries	31,189	30,200	30,200
TOTAL COMMUNITY DEVELOPMENT	337,416	308,400	314,200

POLICE

Administration	302,771	288,200	343,200
Patrol	2,012,889	1,850,900	1,917,400
Detective	236,063	221,900	217,800
TOTAL POLICE	2,551,723	2,361,000	2,478,400

FIRE

Administration	120,652	105,200	105,500
Prevention	11,158	10,700	11,100
Suppression	1,597,603	1,518,600	1,601,000
TOTAL FIRE	1,729,413	1,634,500	1,717,600

PARKS & RECREATION

Administration	186,052	176,900	168,100
Maintenance	428,706	444,400	452,700
Swimming Pools	31,490	34,700	37,500
Program Planning	245,532	235,500	247,200
TOTAL PARKS & RECREATION	891,780	891,500	905,500

PUBLIC WORKS

Administration	203,364	186,600	187,600
Traffic Control	198,043	162,400	171,000
Street Maintenance	418,578	437,800	397,300
Street Construction	330,296	300,450	349,300
Street Cleaning	702,952	692,600	728,500
Fleet Maintenance	264,969	251,900	264,200
Animal Control	109,349	107,100	111,700
TOTAL PUBLIC WORKS	2,227,551	2,138,850	2,209,600

TRANSFERS	1,490,000	790,000	790,000
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TOTAL GENERAL FUND EXPENDITURES	13,600,787	12,686,400	13,065,900
TOTAL DEBT SERVICE EXPENDITURES	725,678	749,000	795,000
TOTAL SANITATION FUND EXPENDITURES	832,080	916,300	885,000
TOTAL DRUG FUND EXPENDITURES	48,269	61,000	22,000
TOTAL ALL FUNDS	15,206,814	14,412,700	14,767,900
ENDING FUND BALANCE	13,599,611	11,926,700	11,362,100

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, 2013 and extending through June 30, 2014, as approved by the Athens City Board of Education:

	General Purpose Fund	Federal Projects Fund	Food Service Fund	Total All Funds
Revenues:				
Local Taxes	4,968,900	0	0	4,968,900
Charges for Current Services	285,000	0	296,278	581,278
Other Local Revenues	76,144	0	60,203	136,347
State Education Funds	7,901,811	0	11,547	7,913,358
Federal Funds received through State	235,937	1,108,564	910,649	2,255,150
Direct Federal Revenues	3,500	881,155	0	884,655
Other Sources	0	179,486	0	179,486
Total estimated revenues	13,471,292	2,169,205	1,278,677	16,919,174
Reserves/Fund Balances	4,083,824	0	0	4,083,824
Total available funds	17,555,116	2,169,205	1,278,677	21,002,998
	General Purpose Fund	Federal Projects Fund	Food Service Fund	Total All Funds
Expenditures:				
Regular Instruction	7,143,192	1,120,044	0	8,263,236
Special Education	642,282	315,837	0	958,119
Student Body Education	11,500	0	0	11,500
Support Services:				
Attendance	24,899	0	0	24,899
Health Services	58,257	0	0	58,257
Other Student Support	396,449	123,230	0	519,679
Regular Instruction	876,145	417,000	0	1,293,145
Special Education	51,161	61,116	0	112,277
Board of Education	203,384	0	10,500	213,884
Office of Superintendent	244,191	0	0	244,191
Office of Principal	698,813	0	0	698,813
Fiscal Services	156,834	0	0	156,834
Operation of Plant	792,247	0	0	792,247
Maintenance of Plant	410,957	0	0	410,957
Transportation	361,581	0	0	361,581
Central and Other	309,827	0	0	309,827
Non-Instructional Services:				
Food Service	0	0	1,268,177	1,268,177
Community Services	503,862	0	0	503,862
Early Childhood Education	649,611	0	0	649,611
Regular Capital Outlay	220,000	0	0	220,000
Other Uses (Transfers)	47,508	131,978	0	179,486
Total expenditures	13,802,700	2,169,205	1,278,677	17,250,582

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 2013-2014.

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

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

SECTION 6. BE IT FURTHER ORDAINED that the tax rate for the year 2013-2014 be and is hereby fixed at \$1.1328 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 2013-2014 is hereby fixed as follows: small professional, commercial or business establishments operating within the City of Athens shall pay a minimum fee of \$8.50 per month; large professional, commercial or business establishments operating within the City of Athens shall pay a minimum fee of \$25.50 per month; all residences within the City of Athens shall pay a minimum fee of \$8.50 per month.

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

SECTION 9. BE IT FURTHER ORDAINED that the City of Athens has the following debt:

Loan Name	Authorized and Unissued at 6/30/2013	Amount Outstanding at 6/30/2013	Payment Fund	Principal	Interest	Total Debt Service
2003 School Renovation	0	\$3,852,000	Debt Service	\$725,000	\$65,000	\$790,000

SECTION 10. BE IT FURTHER ORDAINED that Capital Improvements for the 2013-2014 fiscal year are estimated to be as follows:

Project	
Equipment purchases	\$ 103,400
Overhead signal equipment	\$ 40,000
Strip paving	\$ 190,000

SECTION 11. BE IT FURTHER ORDAINED the City maintains an Internal Service Fund for its Fleet Management. It is hereby acknowledged that the Fleet Management Fund's estimated revenues and expenditures for the 2013-2014 fiscal year are as follows:

Estimated Revenues:	
Transfer from General Fund	514,400
Transfer from Sanitation Fund	126,000
Miscellaneous	<u>40,000</u>
Total estimated revenues	680,400
Beginning Net Assets	3,100,000
Estimated Expenditures	<u>366,000</u>
Ending Net Assets	3,414,400

SECTION 12. 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 2013-2014 fiscal year are as follows:

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

SECTION 13. 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 14. 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 15. 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 16. BE IT FURTHER ORDAINED in that the fiscal year begins on July 1, 2013, 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, 2013

PASSED ON SECOND READING: July 23, 2013

DATE OF PUBLIC HEARING: July 23, 2013




MITCHELL B. MOORE, City Manager



R. HAL BUTTRAM, Mayor

APPROVED AS TO FORM:



H. CHRIS TREW, City Attorney