

ORDINANCE NO. 1029**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, 2014 THROUGH JUNE 30, 2015.**

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, 2014 through June 30, 2015.

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, 2014 and extending through June 30, 2015.

	<u>Actual</u> <u>2012-2013</u>	<u>Estimated</u> <u>2013-2014</u>	<u>Proposed</u> <u>2014-2015</u>
<u>GENERAL FUND REVENUES</u>			
Taxes	10,362,327	10,356,500	10,558,000
Intergovernmental Revenue	1,620,413	1,581,800	1,614,000
Charges for Services	166,017	135,700	152,000
Fines and Forfeits	743,687	492,000	557,000
Interest	17,120	10,000	7,000
Miscellaneous	136,207	39,900	27,000
TOTAL GENERAL FUND REVENUES	13,045,771	12,615,900	12,915,000
GENERAL FUND OPENING BALANCE	8,262,391	7,550,000	7,100,000
TOTAL GENERAL FUND	21,308,162	20,165,900	20,015,000
<u>DEBT SERVICE FUND REVENUES</u>			
Transfers	790,000	790,000	790,000
Interest	4,877	5,000	5,000
TOTAL DEBT SERVICE FUND REVENUES	794,877	795,000	795,000
DEBT SERVICE FUND OPENING BALANCE	3,473,885	3,500,000	3,500,000
TOTAL DEBT SERVICE FUND	4,268,762	4,295,000	4,295,000
<u>SANITATION FUND REVENUES</u>			
Charges For Services	866,744	870,500	885,000
Interest	393	500	500
Miscellaneous	15,409	14,000	14,500
TOTAL SANITATION FUND REVENUES	882,546	885,000	900,000
SANITATION FUND OPENING BALANCE	1,540,552	1,500,000	1,500,000
TOTAL SANITATION FUND	2,423,098	2,385,000	2,400,000
<u>DRUG FUND REVENUES</u>			
Fines and Forfeits	54,854	22,000	22,000
Interest	295	0	0
TOTAL DRUG FUND REVENUES	55,149	22,000	22,000
DRUG FUND OPENING BALANCE	222,524	225,000	225,000
TOTAL DRUG FUND	277,673	247,000	247,000
 TOTAL ALL FUNDS	 28,277,695	 27,092,900	 26,957,000

GENERAL FUND EXPENDITURES

ADMINISTRATION

City Manager's Office	257,134	270,100	259,400
City Council	48,175	53,650	73,500
City Judge	12,918	13,000	13,000
City Attorney	13,125	16,000	16,000
Special Appropriations	325,050	310,950	310,900
Athens City Schools	2,326,000	2,431,900	2,421,000
Athens Utilities Board	504,592	515,000	525,000
TOTAL ADMINISTRATION	3,486,994	3,610,600	3,618,800

FINANCE

403,010	387,700	398,500
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HUMAN RESOURCES

168,712	174,200	199,500
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ADMINISTRATION & EMERGENCY SERVICES

Administration	69,637	70,900	81,000
City Hall	163,129	178,200	165,600
Communications	242,664	229,000	231,300
TOTAL ADMIN. & EMERG. SERVICES	475,430	478,100	477,900

COMMUNITY DEVELOPMENT

Administration	133,903	128,600	132,500
Codes Enforcement	166,840	155,400	157,900
Cemeteries	28,481	30,200	30,100
TOTAL COMMUNITY DEVELOPMENT	329,224	314,200	320,500

POLICE

Administration	344,221	343,200	360,300
Patrol	1,980,158	1,917,400	1,966,200
Detective	222,560	217,800	234,300
TOTAL POLICE	2,546,939	2,478,400	2,560,800

FIRE

Administration	110,246	105,500	106,900
Prevention	10,176	11,100	15,200
Suppression	1,557,966	1,601,000	1,668,300
TOTAL FIRE	1,678,388	1,717,600	1,790,400

PARKS & RECREATION

Administration	175,572	168,100	178,800
Maintenance	448,589	452,700	532,900
Swimming Pools	39,645	37,500	38,100
Program Planning	251,133	247,200	251,300
TOTAL PARKS & RECREATION	914,939	905,500	1,001,100

PUBLIC WORKS

Administration	187,395	187,600	207,300
Traffic Control	138,996	171,000	225,900
Street Maintenance	418,319	397,300	374,400
Street Construction	307,455	349,300	388,600
Street Cleaning	690,579	728,500	745,100
Fleet Maintenance	264,413	264,200	297,300
Animal Control	114,479	111,700	124,900
TOTAL PUBLIC WORKS	2,121,636	2,209,600	2,363,500

TRANSFERS

1,090,000	790,000	790,000
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TOTAL GENERAL FUND EXPENDITURES	13,215,272	13,065,900	13,521,000
TOTAL DEBT SERVICE EXPENDITURES	741,140	795,000	795,000
TOTAL SANITATION FUND EXPENDITURES	822,649	885,000	900,000
TOTAL DRUG FUND EXPENDITURES	28,644	22,000	46,000
TOTAL ALL FUNDS	14,807,705	14,767,900	15,262,000
ENDING FUND BALANCE	13,469,990	12,325,000	11,695,000

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, 2014 and extending through June 30, 2015, as approved by the Athens City Board of Education:

	General Purpose Fund	Federal Projects Fund	Food Service Fund	Total All Funds
Revenues:				
Local Taxes	5,087,400	0	0	5,087,400
Charges for Current Services	274,000	0	303,576	577,576
Other Local Revenues	58,500	0	67,500	126,000
State Education Funds	8,047,511	0	11,547	8,059,058
Federal Funds received through State	236,000	1,115,796	897,054	2,248,850
Direct Federal Revenues	3,000	938,687	0	941,687
Other Sources	1,000	0	0	1,000
Total estimated revenues	13,707,411	2,054,483	1,279,677	17,041,571
Reserves/Fund Balances	3,965,813	0	0	3,965,813
Total available funds	17,673,224	2,054,483	1,279,677	21,007,384
Expenditures:				
Regular Instruction	7,280,745	386,539	0	7,667,284
Special Education	644,763	343,478	0	988,241
Student Body Education	11,500	0	0	11,500
Support Services:				
Attendance	24,410	0	0	24,410
Health Services	59,495	0	0	59,495
Other Student Support	391,032	122,576	0	513,608
Regular Instruction	916,168	1,152,824	0	2,068,992
Special Education	58,282	49,066	0	107,348
Board of Education	214,759	0	10,500	225,259
Office of Superintendent	247,683	0	0	247,683
Office of Principal	697,668	0	0	697,668
Fiscal Services	161,225	0	0	161,225
Operation of Plant	797,557	0	0	797,557
Maintenance of Plant	417,879	0	0	417,879
Transportation	392,608	0	0	392,608
Central and Other	252,827	0	0	252,827
Non-Instructional Services:				
Food Service	0	0	1,269,177	1,269,177
Community Services	485,277	0	0	485,277
Early Childhood Education	649,611	0	0	649,611
Regular Capital Outlay	443,922	0	0	443,922
Other Uses (Transfers)	95,000	0	0	95,000
Total expenditures	14,242,411	2,054,483	1,279,677	17,576,571

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 2014-2015.

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 2014-2015 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 2014-2015 is hereby fixed as follows: small professional, commercial or business establishments operating within the City of Athens shall pay a minimum fee of \$9.00 per month; large professional, commercial or business establishments operating within the City of Athens shall pay a minimum fee of \$27.00 per month; all residences within the City of Athens shall pay a minimum fee of \$9.00 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 6/30/2014	Amount Outstanding at 6/30/2014	Payment Fund	Principal	Interest	Total Debt Service
2003 School Renovation	0	\$3,127,000	Debt Service	\$747,000	\$48,000	\$795,000

SECTION 10. BE IT FURTHER ORDAINED that Capital Improvements for the 2014-2015 fiscal year are estimated to be as follows:

Project	
Equipment purchases	\$ 174,500
Overhead signal equipment	\$ 40,000
Building improvements	\$ 55,000
Paving	\$ 600,000

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 2014-2015 fiscal year are as follows:

Estimated Revenues:	
Transfer from General Fund	615,900
Transfer from Sanitation Fund	126,000
Miscellaneous	<u>40,000</u>
Total estimated revenues	781,900
Beginning Net Assets	3,100,000
Estimated Expenditures	<u>924,000</u>
Ending Net Assets	2,957,900

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 2014-2015 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, 2014, and time is of the essence, therefore, this Ordinance is declared to be an emergency ordinance to take effect from and after its passage.

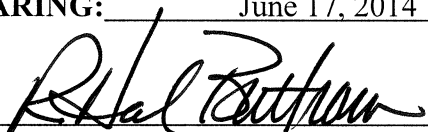
PASSED ON FIRST READING: May 20, 2014

PASSED ON SECOND READING: June 17, 2014

DATE OF PUBLIC HEARING: June 17, 2014



MITCHELL B. MOORE, City Manager



R. HAL BUTTRAM, Mayor

APPROVED AS TO FORM:



H. CHRIS TREW, City Attorney