



ORDINANCE No. 2024-02

AN ORDINANCE OF THE TOWN OF SALTILLO, TENNESSEE AMENDING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

WHEREAS, Tenn, Code Ann. § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the Governing Body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Board will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE GOVERNING BODY OF THE TOWN OF SALTILLO, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2024, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

**GENERAL
FUND****Actual****Actual****Budget****FY 2022****FY 2023****FY 2024****Revenues**

Local Taxes	\$ 45,500	\$ 41,689	\$ 50,000
Property Taxes	\$ 53,244	\$ 52,177	\$ 51,000
Licenses And Permits	1,850	1,850	2,350
Intergovernmental	162,576	164,740	272,839
Fines And Forfeitures	5,391	6,060	2,500
Other	21,883	25,203	43,400

Total Revenues and Other Financing Sources	\$ 290,444	\$ 291,719	\$ 422,089
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Appropriations**Expenditures**

Department of Administration	\$ 144,141	\$ 112,996	\$ 221,459
Police Department	50,046	49,667	61,320
Fire Department	7,133	13,966	9,925
Senior Citizens Department	6,557	8,109	8,600
Parks Dept.	11,413	11,390	4,465
Comm. Ctr.	12,030	4365	6,375
Special Evts	14,566	16,675	11,625

Total Appropriations	\$ 245,886	\$ 217,171	\$ 323,769
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**Change in Fund Balance (Revenues -
Appropriations)**

44,558	75,787	-
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Beginning Fund Balance July 1

180,023	224,581	300,369
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Ending Fund Balance June 30

\$ 224,581	\$ 300,369	\$ 300,369
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Ending Fund Balance as a % of Total Appropriations

91.3%	137.1%	122.0%
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STATE STREET AID FUND	Estimated		
	Actual FY 2022	Actual FY 2023	Budget FY 2024
Revenues			
State Gas and Motor Fuel Taxes	\$ 16,724	\$ 12,187	\$ 16,125
Transfer ARPA Funds		\$ 20,000	
Total Revenues and Other Financing Sources	\$ 16,724	\$ 32,187	\$ 16,125
Appropriations			
Streets	\$ 33,809	\$ 13,608	\$ 16,550
	-	-	-
Total Appropriations	\$ 33,809	\$ 15,213	\$ 16,550
Change in Fund Balance (Revenues - Appropriations)	(17,086)	8,183	-
Beginning Fund Balance July 1	30,095	13,009	21,192
Ending Fund Balance June 30	\$ 13,009	\$ 21,192	\$ 21,192
Ending Fund Balance as a % of Total Appropriations	38.5%	139.3%	131.6%

SECTION 2: At the end of the fiscal year 2023, the governing body estimates fund balances or deficits as follows:

Fund	Estimated Fund Balance/Net Position at June 30, 2022
General Fund	\$ 231,844
State Street Street Aid Fund	11,888

SECTION 3: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (Tenn. Code Ann. § 6-56-208). In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Tenn. Code Ann. § 6-56-205.

SECTION 4: Money may be transferred from one appropriation to another in the same fund in an amount of up to \$5000.00 by the Mayor, subject to such limitations and procedures as set by the Governing Body pursuant to Tenn. Code Ann. § 6-56-209. Any resulting

transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 5: A detailed financial plan will be attached to this budget and become part of this budget ordinance.

SECTION 6: There is hereby levied a property tax of \$.5160 per \$100 of assessed value on all real and personal property.

SECTION 7: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's Designee.

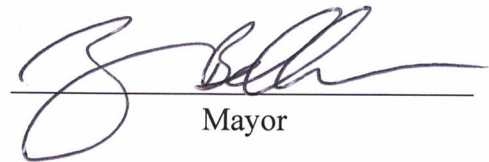
SECTION 8: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 9: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 10: This ordinance shall take effect July 1, 2023, the public welfare requiring it.

Passed:

6/25/2024



Mayor

ATTESTED:



Town Recorder

REVENUES-GENERAL FUND, FIRE, POLICE, PARKS, RIVER DAY, ARPA

Account	Description	2022 Actuals	2023 Budget	2023 Actual	2024 Actual	2024 Budget	2024 Amended
110-000+A3:H7700-	Property Taxes	\$53,244.00	\$61,628.00	\$52,200.00	\$50,976.73	\$61,628.00	\$51,000.00
110-00000-31600	Local Sales Tax	\$45,500.21	\$45,000.00	\$41,689.85	\$42,966.33	\$40,000.00	\$50,000.00
110-00000-31710	Wholesale Beer Tax	\$24,950.24	\$30,000.00	\$19,653.07	\$19,269.00	\$25,000.00	\$20,000.00
110-00000-31912	Cable TV Franchise Tax	\$5,692.23	\$5,000.00	\$8,328.16	\$5,268.21	\$5,000.00	\$5,000.00
110-00000-32210	Beer License	\$200.00	\$200.00	\$200.00	\$400.00	\$200.00	\$400.00
110-00000-32211	Liquor License	\$1,650.00	\$1,650.00	\$1,650.00	\$1,650.00	\$1,650.00	\$1,650.00
110-00000-33320	In Lieu TVA	\$4,360.72	\$6,500.00	\$4,892.81	\$3,860.34	\$5,000.00	\$5,000.00
110-00000-33490	Grant Revenue				\$197,907.60	\$5,000.00	\$197,902.00
110-00000-33510	State Sales Tax	\$52,312.36	\$45,000.00	\$45,555.28	\$47,037.91	\$52,000.00	\$52,000.00
110-00000-33520	State Income Tax	\$56.28	\$300.00		\$10.24	\$100.00	\$12.00
110-00000-33530	State Beer Tax				\$83.43	\$0.00	\$100.00
110-00000-33540	Mixed Drink Tax	\$0.00	\$0.00	\$6,256.64	\$6,142.04	\$5,000.00	\$6,200.00
110-00000-33553	State Gasoline Inspection Fee	\$868.78	\$1,200.00	\$705.36	\$705.08	\$1,200.00	\$800.00
110-00000-33554	Sports Betting	\$442.28	\$0.00	\$685.01	\$779.72	\$500.00	\$800.00
110-00000-33555	Transportation Modernization Cty				\$24.81	\$0.00	\$25.00
110-00000-36100	Bank Interest Pd	\$409.08	\$250.00	\$573.66	\$690.10	\$500.00	\$750.00
110-00000-369210	Facility Rental	\$0.00			\$200.00	\$400.00	\$200.00
110-00000-36900	Miscellaneous	\$1,833.00	\$500.00	\$3,513.31	\$4,724.73	\$500.00	\$500.00
110-00000-36906	STVR License					\$0.00	\$300.00
110-00000-58841	American Rescue Plan Act Grant	\$41,597.00	\$79,816.00	\$79,815.92		\$0.00	\$0.00
110-40009-51640	Transfer from ARPA Funds	\$0.00	\$0.00		\$5,000.00	\$10,000.00	\$5,000.00
110-42100-35110	City Court Fines	\$5,391.00	\$15,000.00	\$6,060.00	\$1,995.79	\$10,000.00	\$2,500.00
110-42100-36900	Misc Police Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
110-42200-36700	Donations	\$2,000.00	\$250.00	\$0.00	\$100.00	\$500.00	\$500.00
110-42200-36900	Fundraisers & Miscellaneous	\$60.02	\$3,000.00	\$0.00	\$2,993.30	\$3,000.00	\$3,000.00
110-44300-36700	Donations	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00
110-44500-36700	Donation-Special Events	\$4,500.00	\$4,000.00	\$6,000.00	\$4,645.00	\$7,000.00	\$4,500.00
110-44500-36901	Fundraisers for Riverday	\$85.00	\$4,500.00	\$5,238.00	\$5,201.00	\$4,500.00	\$5,200.00
110-44500-36902	Fundraisers for Poker Run	\$6,947.00	\$0.00	\$5,210.00	\$5,765.00	\$5,000.00	\$5,750.00
110-44600-36700	Donation	\$1,350.00	\$1,000.00	\$0.00	\$1,500.00	\$1,000.00	\$1,500.00
		\$254,949.20	\$306,294.00	\$288,227.07	\$411,396.36	\$246,178.00	\$422,089.00

Account	Description	2022 Actuals	2023 Budget	2023 Actual	2024 Actual	2024 Budget	2024 Amended
EXPENDITURES-GENERAL FUND, FIRE, POLICE, PARKS, RIVER DAY, ARPA							
110-00000-20203	Software/IT/Web Costs				\$2,727.22	0	\$2,800.00
110-40009-00900	Capital Outlay				\$90,808.69		\$90,808.69
110-41900-00110	Salary for General Maintenance	\$4,020.00	\$4,000.00	\$5,040.00	\$3,600.00	\$10,000.00	\$6,000.00
110-41900-00111	Salary for Recorder	\$10,262.40	\$12,000.00	\$11,600.00	\$12,000.00	\$12,000.00	\$12,000.00
110-41900-00112	Mayoral Salary	\$7,200.00	\$7,200.00	\$7,200.00	\$6,600.00	\$7,200.00	\$7,200.00
110-41900-00141	OASI	\$3,248.57	\$3,500.00	\$4,878.57	\$3,521.55	\$5,000.00	\$5,000.00
110-41900-00147	Unemployment Insurance	\$141.76	\$700.00	\$289.72	\$209.71	\$250.00	\$250.00
110-41900-00231	Publication, Ads & Recording	\$253.00	\$1,000.00	\$900.00	\$2,677.00	\$1,000.00	\$2,700.00
110-41900-00235	Dues, Memberships & Dues	\$1,453.75	\$600.00	\$471.00	\$378.00	\$1,000.00	\$500.00
110-41900-00241	Electric	\$5,008.17	\$3,000.00	\$4,512.31	\$5,129.70	\$5,000.00	\$5,100.00
110-41900-00242	Water	\$90.00	\$150.00	\$82.50	\$151.14	\$150.00	\$150.00
110-41900-00244	Gas	\$1,595.00	\$1,700.00	\$1,067.00	\$1,962.50	\$1,700.00	\$2,000.00
110-41900-00245	Telephone	\$1,624.34	\$1,400.00	\$2,445.34	\$2,572.18	\$2,700.00	\$2,700.00
110-41900-00249	Cable & Internet	\$1,911.70	\$1,500.00	\$2,172.69	\$2,272.94	\$2,300.00	\$2,300.00
110-41900-00250	Professional and other services	\$5,569.00	\$9,000.00	\$8,133.81	\$9,044.37	\$8,500.00	\$14,050.00
110-41900-00253	Auditing	\$3,750.00	\$8,000.00	\$3,750.00	\$5,250.00	\$3,750.00	\$5,250.00
110-41900-00254	Legal Fees/Escrow	\$0.00	\$7,900.00	\$3,500.00	\$2,500.00	\$3,000.00	\$3,000.00
110-41900-00260	Repair/ Maintenance/Supplies	\$1,814.42	\$2,500.00	\$8,937.47	\$5,498.00	\$2,500.00	\$5,500.00
110-41900-00260	Travel	\$0.00	\$0.00	\$117.30	\$1,198.13	\$0.00	\$1,200.00
110-41900-00310	Office Supplies	\$1,280.76	\$700.00	\$2,450.16	\$1,131.58	\$1,000.00	\$1,200.00
110-41900-00320	Contract Labor	\$30,941.96	\$0.00	\$5,977.94	\$2,457.41	\$8,250.00	\$2,500.00
110-41900-00331	Fuel & Oil	\$564.98	\$500.00	\$253.76	\$40.00	\$500.00	\$100.00
110-41900-00510	Insurance & Bonds	\$19,344.74	\$22,000.00	\$24,929.19	\$27,018.31	\$26,000.00	\$27,100.00
110-41900-00599	Miscellaneous	\$0.00	\$0.00	\$1,464.83	\$6,599.94	\$0.00	\$0.00
110-41900-00900	Capital Outlay	\$32,687.00	\$5,000.00	\$0.00	\$0.00	\$7,050.00	\$7,050.00
110-42100-00110	Salary GHSO Grant	\$6,546.00	\$5,000.00	\$2,122.50	\$6,388.50	\$5,000.00	\$5,000.00
110-42100-00111	Salary-Police Chief	\$14,650.00	\$17,100.00	\$16,612.50	\$16,550.00	\$21,600.00	\$21,600.00
110-42100-00112	Salary for TIBRS	\$4,320.00	\$4,190.00	\$3,960.00	\$3,780.00	\$4,320.00	\$4,320.00
110-42100-00113	Court Clerk Salary	\$2,750.00	\$0.00	\$4,250.00	\$4,400.00	\$4,800.00	\$4,800.00
110-42100-00114	Patrol Officer Salary	\$510.00	\$0.00	\$1,043.00	\$2,900.00	\$14,550.00	\$5,000.00
110-42100-00149	GHSO Training	\$300.00	\$0.00	\$300.00	\$0.00	\$400.00	\$400.00

Account	Description	2022 Actuals	2023 Budget	2023 Actual	2024 Acutal	2024 Budget	2024 Amended
110-42100-00241	Electric	\$785.52	\$800.00	\$778.77	\$779.09	\$800.00	\$800.00
110-42100-00244	Gas	\$952.00	\$900.00	\$932.00	\$819.00	\$900.00	\$900.00
110-42100-00260	Repair/ Maintenance/Supplies	\$3,064.75	\$600.00	\$5,210.76	\$2,703.13	\$3,050.00	\$3,050.00
110-42100-00280	Contract Labor	\$3,024.75	\$0.00	\$2,493.50	\$312.50	\$2,000.00	\$2,000.00
110-42100-00310	Office Supplies	\$399.90	\$500.00	\$432.85	\$223.25	\$500.00	\$500.00
110-42100-00331	Fuel & Oil	\$3,056.44	\$2,100.00	\$2,339.51	\$2,829.40	\$3,000.00	\$3,000.00
110-42100-00400	Judge	\$3,600.00	\$3,600.00	\$3,300.00	\$3,300.00	\$3,600.00	\$3,600.00
110-42100-00401	Fees & Taxes	\$99.61	\$1,000.00	\$197.57	\$112.91	\$150.00	\$150.00
110-42100-00402	Dispatch	\$5,987.39	\$5,500.00	\$5,694.07	\$4,463.83	\$6,200.00	\$6,200.00
110-42200-00110	Salary Secretary	\$900.00	\$900.00	\$825.00	\$450.00	\$900.00	\$450.00
110-42200-00111	Salary for Fire Chief	\$4,324.00	\$4,200.00	\$3,850.00	\$3,418.31	\$4,200.00	\$4,200.00
110-42200-00250	Professional and other services	\$126.00	\$0.00	\$0.00	\$825.69	\$0.00	\$825.00
110-42200-00260	Repair/Maintenance/Supplies	\$907.30	\$4,000.00	\$930.39	\$724.27	\$2,608.00	\$750.00
110-42200-00280	Contract Labor	\$600.00	\$0.00	\$570.00	\$0.00	\$500.00	\$500.00
110-42200-00300	Supplies	\$107.86	\$500.00	\$6,616.49	\$416.00	\$250.00	\$425.00
110-42200-00331	Fuel & Oil	\$167.50	\$1,000.00	\$544.51	\$895.17	\$1,000.00	\$1,000.00
110-42200-00599	Miscellaneous (Parade, Training, R	\$0.00	\$1,500.00	\$630.00	\$1,765.90	\$1,500.00	\$1,775.00
110-43100-00247	Street Lighting	\$11,792.64	\$15,000.00	\$12,823.25	\$12,112.49	\$18,000.00	\$15,000.00
110-44300-00115	Sr Center Director Salary	\$725.00	\$0.00	\$2,750.00	\$2,750.00	\$3,000.00	\$3,000.00
110-44300-00241	Electric	\$477.65	\$700.00	\$589.55	\$540.98	\$700.00	\$700.00
110-44300-00244	Gas	\$2,152.59	\$1,200.00	\$1,995.48	\$1,454.78	\$1,200.00	\$1,500.00
110-44300-00249	Cable & Internet	\$1,912.85	\$1,000.00	\$1,664.52	\$1,741.54	\$2,000.00	\$2,000.00
110-44300-00250	Cleaning	\$825.00	\$950.00	\$825.00	\$825.00	\$900.00	\$900.00
110-44300-00300	Operational & Misc Costs	\$463.41	\$200.00	\$284.93	\$338.35	\$500.00	\$500.00
110-44400-00241	Electric	\$3,416.62	\$3,668.00	\$3,362.99	\$3,328.99	\$3,700.00	\$3,700.00
110-44400-00242	Water	\$945.38	\$150.00	\$173.63	\$415.13	\$150.00	\$425.00
110-44400-00244	Gas	\$1,172.00	\$1,500.00	\$673.00	\$510.75	\$1,500.00	\$750.00
110-44400-00260	Repair/Maintenance/Supplies	\$6,496.14	\$1,000.00	\$156.00	\$0.00	\$1,500.00	\$1,500.00
110-44500-00591	River Day Expense	\$2,727.34	\$6,000.00	\$8,059.50	\$9,479.09	\$7,500.00	\$9,500.00
110-44500-00592	Poker Run Expense	\$1,432.00	\$1,500.00	\$1,737.00	\$1,625.00	\$1,500.00	\$1,625.00
110-44500-00593	Fireworks Display Expense	\$4,900.00	\$500.00	\$0.00	\$0.00	\$7,050.00	\$0.00
110-44500-00595	Christmas Expense	\$257.91	\$2,000.00	\$875.63	\$461.07	\$750.00	\$500.00

Account	Description	2022 Actuals	2023 Budget	2023 Actual	2024 Actual	2024 Budget	2024 Amended
110-44600-00241	Electric	\$1,509.22	\$1,800.00	\$1,645.87	\$1,826.24	\$1,800.00	\$2,000.00
110-44600-00242	Water	\$284.87	\$250.00	\$270.00	\$287.25	\$250.00	\$300.00
110-44600-00260	Repair/Maintenance/Supplies	\$6,641.62	\$2,000.00	\$2,360.76	\$1,996.60	\$3,500.00	\$2,000.00
110-44600-00280	Contract Labor	\$3,774.00	\$0.00	\$5,494.08	\$165.00	\$0.00	\$165.00
		\$241,846.81	\$185,158.00	\$209,548.20	\$293,263.58	\$246,178.00	\$323,768.69

STREET AID REVENUES							
121-43100-33551	State Gasoline & Motor Fuel Tax	\$16,620.29	\$16,000.00	\$12,187.82	\$13,493.59	\$16,000.00	\$16,000.00
121-43100-36100	Interest	\$103.21	\$60.00	\$110.74	\$113.14	\$100.00	\$125.00
		\$16,620.29	\$16,000.00	\$12,187.82	\$13,606.73	\$16,100.00	\$16,125.00
STREET AID EXPENDITURES							
121-43100-00111	Salary	\$12,142.50	\$10,000.00	\$9,058.50	\$11,568.00	\$12,000.00	\$12,000.00
121-43100-00141	OASI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
121-43100-00268	Repair/ Maintenance/Supplies	\$550.00	\$2,500.00	\$731.24	\$2,543.26	\$2,100.00	\$2,500.00
121-43100-00280	Contract Labor	\$20,000.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00
121-43100-00331	Fuel & Oil	\$1,116.91	\$1,000.00	\$872.57	\$1,253.62	\$1,000.00	\$1,250.00
121-43100-00342	Street Signs	\$0.00	\$1,000.00	\$2,945.72	\$0.00	\$1,000.00	\$0.00
		\$33,809.41	\$14,500.00	\$13,608.03	\$16,164.88	\$16,100.00	\$16,550.00

419 GENERAL FUND
421 POLICE
422 FIRE
431 STREETS (GF)
443 SENIOR CENTER
444 COMMUNITY CTR
445 SPECIAL EVENTS
446 PARKS

GF Revenue	\$422,089.00
GF Expenses	\$323,768.69
Difference	\$98,320.31
SA Revenue	\$16,125.00
SA Expenses	\$16,550.00
Difference	-\$425.00