

ORDINANCE 2024-03

**AN ORDINANCE OF THE
CITY OF OAK HILL, TENNESSEE
ADOPTING THE ANNUAL BUDGET
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

- WHEREAS, Tennessee Code Annotated § 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 meeting where the Board will consider final passage of the budget.

**NOW THEREFORE BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY
OF OAK HILL, 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 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 2025, 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 FY 2023	Estimated FY 2024	Budget FY 2025
Revenues			
Local Taxes	\$ 636,774	\$ 626,827	\$ 620,000
Intergovernmental	1,700,518	1,751,540	2,015,168
Licenses and Permits	851,550	845,353	500,650
Charges for Services	-	-	-
Fines & Forfeitures	6,440	38,033	6,850
Other	159,334	540,278	250,500
Other Financing Sources			
Other Financing Sources	-	-	-
Transfers In - from other funds	-	-	-
Total Revenues and Other Financing Sources	\$ 3,354,616	\$ 3,802,031	\$ 3,393,168
Appropriations			
Expenditures			
General Government	\$ 1,039,626	\$ 1,099,571	\$ 1,262,718
Street Department	1,785,973	2,017,949	2,123,192
Other Financing Uses			
Transfers Out - to other funds	-	130,774	-
Total Appropriations	\$ 2,825,599	\$ 3,248,294	\$ 3,385,910
Change in Fund Balance (Revenues - Appropriations)	529,017	553,737	7,258
Beginning Fund Balance July 1	8,876,037	9,405,054	9,958,791
Ending Fund Balance June 30	\$ 9,405,054	\$ 9,958,791	\$ 9,966,049
Ending Fund Balance as a % of Total Appropriations	332.9%	306.6%	294.3%

SANITATION FUND	Actual FY 2023	Estimated FY 2024	Budget FY 2025
Revenues			
Charges for Services	\$ 470,359	\$ 536,988	\$ 543,000
Miscellaneous	-	8,612	9,600
Other Financing Sources			
Transfers In - from other funds	-	130,774	-
Total Revenues and Other Financing Sources	\$ 470,359	\$ 676,374	\$ 552,600
Appropriations			
Sanitation	\$ 491,140	\$ 517,784	\$ 545,656
Transfers Out - to other funds	-	-	-
Total Appropriations	\$ 491,140	\$ 517,784	\$ 545,656
Change in Fund Balance (Revenues - Appropriations)	(20,781)	158,590	6,944
Beginning Fund Balance July 1	-	(20,781)	137,809
Ending Fund Balance June 30	\$ (20,781)	\$ 137,809	\$ 144,753
Ending Fund Balance as a % of Total Appropriations	-4.2%	26.6%	26.5%

SECTION 2: At the end of the fiscal year 2024, the governing body estimates fund balances or deficits as follows:

Fund	Estimated Fund Balance/ Net Position at June 30, 2024
General Fund	\$ 9,958,791
Sanitation Fund	117,620

SECTION 3: That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Authorized and Unissued	Principal Outstanding at June 30, 2024	FY 2025 Principal Payment	FY 2025 Interest Payment
Bonds -	\$ -	\$ -	\$ -	\$ -
Loan Agreements -	-	-	-	-
Notes -	-	-	-	-
Capital Leases -				
City Hall Building Rental	-	296,380	43,412	3,486
Copier Rental		2,424	1,200	38

SECTION 4: During the coming fiscal year (2025) the governing body has pending and planned capital projects with proposed funding as follows:

Pending Capital Projects	Total Expense	Financed by Estimated Revenues and/or Reserves	Financed by Debt Proceeds
Various Stormwater projects	\$ 600,000	\$ 600,000	\$ - -

Proposed Future Capital Projects	Total Expense	Financed by Estimated Revenues and/or Reserves	Financed by Debt Proceeds
	\$ -	\$ -	\$ -

- SECTION 5: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (TCA § 6-56-208). In addition, no appropriation may be made in excess of available fund 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 Tennessee Code Annotated § 6-56-205.

- SECTION 6: Money may be transferred from one appropriation to another in the same fund in an amount up to \$10,000 by the City Manager, subject to such limitations and procedures as set by the governing body pursuant to Tennessee Code Annotated § 6-56-209. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

- SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance.

- SECTION 8: The City of Oak Hill does not levy a property tax.

- SECTION 9: 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 10: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

- SECTION 11: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

- SECTION 12: This ordinance shall take effect July 1, 2024, the public welfare requiring it.

Passed 1st Reading: _____

Passed 2nd Reading: _____

Mayor

ATTESTED:

City Recorder

City Seal

**City of Oak Hill
Proposed Budget - FY 2025
General Fund**

110		Actual FY 2022-2023	Estimated FY 2023-2024	Budget FY 2024-2025
30000	REVENUES			
	Local Taxes			
31610	Local Sales Tax	496,797	526,827	520,000
31910	Franchise Fees	139,977	100,000	100,000
		-	-	-
	Total Local Taxes	636,774	626,827	620,000
	Intergovernmental Revenue			
33510	State Sales Tax	581,895	606,774	595,000
33520	State Income Tax	722	-	-
33530	State Beer Tax	2,233	6,045	2,250
33540	Sports Betting	8,720	9,757	8,804
33591	TVA (PILOT)	58,806	44,952	59,670
33550	State Street Aid	169,911	170,620	171,185
33551	General Gas Tax/ Special Petro	8,961	8,958	8,951
33801	Metro Street Aid	519,173	535,578	566,862
33193	ARPA Grant Revenue	350,097	368,041	350,000
33194	TDEC ARPA Grant Revenue	-	-	250,000
33558	Transportation Moderizaton	-	815	2,446
33400	State Grant Revenue	-	-	-
	Total Intergovernmental Revenue	1,700,518	1,751,540	2,015,168
	Licenses & Permits			
32601	Local Taxes/Permits	350	200	350
32610	Building Permits	764,950	805,458	475,000
32622	Sign Permits	150	300	300
32692	Planning & Zoning Permits	86,100	39,395	25,000
		-	-	-
		-	-	-
	Total Licenses and Permits	851,550	845,353	500,650
	Charges for Service			
34400	Sanitation Charges for Services	-	-	-
		-	-	-
	Total Charges for Service	-	-	-
	Fines & Fees			
36191	Court Costs	350	300	300
36193	Local Litigation Tax	29	50	50

City of Oak Hill
Proposed Budget - FY 2025
General Fund

110		Actual FY 2022-2023	Estimated FY 2023-2024	Budget FY 2024-2025
36194	Fines	6,061	37,683	6,500
		-	-	-
	Total Fines & Fees	6,440	38,033	6,850
	Other Revenue			
36000	Interest	108,956	332,000	250,000
36101	Unrealized Gains & Losses	44,400	207,778	
36900	Miscellaneous	5,978	500	500
		-	-	-
	Total Other Revenue	159,334	540,278	250,500
		-	-	-
	Total Other Financing Source	-	-	-
	TOTAL REVENUE	3,354,616	3,802,031	3,393,168

City of Oak Hill
Proposed Budget - FY 2025
General Fund

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Actual	Estimated	Budget
FY	FY	FY
2022-2023	2023-2024	2024-2025

EXPENDITURES

General Government

41110	Salaries	408,042	471,120	525,827
41111	Employee Health insurance	68,195	75,310	81,028
41112	Employer Deductions	4,922	6,800	12,107
41113	Employer Share Tax/FICA	31,983	34,059	36,103
41119	Retirement Expense	23,734	30,633	32,859
41210	Marketing/Printing/Postage	12,283	24,186	20,000
41220	Training/Dues	12,022	7,276	7,500
41232	Legal notices	945	2,250	5,500
41237	Vehicle R/M	2,695	1,857	1,800
41239	Office Supplies	10,405	6,874	9,500
41320	Office Services	13,037	25,000	15,000
41321	Payroll Services	2,148	2,427	2,500
41330	Auto Allowance	2,400	2,400	2,400
41340	Bank Charges	8,183	960	1,200
41530	Accounting	21,000	25,200	25,200
41540	Auditing	29,250	20,000	18,000
41593	Workers compensation	3,061	4,994	4,994
41594	Liability	19,058	24,274	25,000
41620	Legal	71,514	69,600	70,500
41641	Information Technology	47,855	30,125	38,000
41670	General Engineering	124,105	86,990	95,000
41671	MS4 Consultant	-	61,100	30,500
41675	Engineering/GeoTech	10,994	8,100	9,500
41701	Codes Operating Supplies	-	-	1,800
41702	Miscellaneous	450	500	4,500
41810	Utilities	5,179	4,966	8,400
41811	Rent	51,673	63,402	58,000
41901	Capital Outlay	53,923	7,668	50,000
41990	Other Professional Services	570	1,500	70,000
		-	-	-

Total General Government

1,039,626 1,099,571 1,262,718

Highways and streets

43161	Street Lighting	80,375	85,912	85,000
43130	PW Emergency	133,670	51,113	86,400
43192	Street Repair and Main	70,685	30,785	65,000

**City of Oak Hill
Proposed Budget - FY 2025
General Fund**

110		Actual FY <u>2022-2023</u>	Estimated FY <u>2023-2024</u>	Budget FY <u>2024-2025</u>
	43193 Snow salt Contracting	193,550	277,500	250,000
	43194 ROW Maint	63,637	73,352	70,000
	43260 Chipper Service	180,245	231,428	180,245
	43261 Chipper Service - Storm pickup	3,700	29,771	45,000
	43900 Permits and Fees	3,825	3,460	3,500
	43990 Capital Outlay (Streets/paving)	706,189	866,587	738,047
	43991 Capital Outlay ARPA - Stormwater Projects	350,097	368,041	350,000
	43992 Capital Outlay ARPA TDEC - Stormwater Projects	-	-	250,000
		-	-	-
	Total Highways & Streets	1,785,973	2,017,949	2,123,192
	TOTAL EXPENDITURES	2,825,599	3,117,520	3,385,910
	Excess Revenues Over (Under) Expenditures	529,017	684,511	7,258
	Other Financing Sources (Uses)			
	Transfers In	-	-	-
	Transfers Out	-	(130,774)	-
	Total Other Financing Sources (uses)	-	(130,774)	-
	Revenues Over (Under) Expenditures	529,017	553,737	7,258
CASH BALANCE				
	Beginning Cash Balance	9,680,448	10,209,465	10,763,202
	Ending Cash Balance	10,209,465	10,763,202	10,770,460
FUND BALANCE				
	Beginning Fund Balance	8,876,037	9,405,054	9,958,791
	Ending Fund Balance	9,405,054	9,958,791	9,966,049

City of Oak Hill
Proposed Budget - FY 2025
Sanitation Fund

		Actual FY 2022-2023	Estimated FY 2023-2024	Budget FY 2024-2025
REVENUES				
34400	Sanitation Charges for Services	470,359	536,988	543,000
	Miscellaneous		1,200	1,200
	Interest	-	7,412	8,400
	TOTAL REVENUES	470,359	545,600	552,600
EXPENDITURES				
43230	Garbage Service Pickup	491,140	395,010	406,296
41321	Recycling Pickup	-	101,574	112,860
43231	Administration clerk @20%	-	12,000	12,000
43232	Admin/IT	-	9,200	14,500
	Total Sanitation	491,140	517,784	545,656
	TOTAL EXPENDITURES	491,140	517,784	545,656
	Excess Revenues Over (Under) Expenditures	(20,781)	27,816	6,944
	Other Financing Sources (Uses)			
	Transfers In	-	130,774	
	Transfers Out	-	-	-
	Total Other Financing Sources (uses)	-	130,774	-
	Revenues Over (Under) Expenditures	(20,781)	158,590	6,944
CASH BALANCE				
	Beginning Cash Balance	-	-	158,590
	Ending Cash Balance	-	158,590	165,534
FUND BALANCE				
	Beginning Fund Balance	-	(40,970)	117,620
	Ending Fund Balance	(40,970)	117,620	124,564

DEPARTMENT OF ADMINISTRATION

Dept of Administration -	Wages & Salaries	Proposed Increase	current payroll	Proposed w/merit	Health w/DVL	TCRS	Pension	Employer taxes	vehicle allow	
Dept of Administration - overhead and indirect costs of administering programs and services. Includes all labor, facility, insurances, supplies, and materials, support services, and similar expenses to support operations.	City Manager	10% Merit	\$130,000.00	\$143,000.00	\$19,536.00	\$3,789.50	\$10,010.00	\$10,939.50	\$2,400.00	
	Recorder/HR/ Office Mgr	Merit 6.5%	\$72,424.00	\$77,131.56	\$14,676.00	\$2,043.20	\$5,399.20	\$5,540.00		
	Codes Officer	None	\$100,000.00	\$100,000.00	\$23,940.00	\$2,650.00	\$7,000.00	\$7,488.00		
	Admin Assistant	Merit 6.5%	\$60,350.00	\$52,676.85	\$14,676.00	\$1,715.26	\$4,500.35	\$4,616.00	\$12,000 Paid t	
	New Full time Codes Official #2	New employee/rate	\$52,000.00	\$85,000.00	\$8,200.00	\$2,252.20	\$5,950.00	\$3,924.00		
	Public Safety Coord P/T	None	\$47,019.00	\$47,019.00	\$0.00	\$0.00		\$3,596.00		
	Temp Part Time Inspector	None	\$21,000.00	\$21,000.00						
					\$525,827.41		\$0.00	\$0.00	\$0.00	
		TOTALS:		\$482,793.00		\$81,028.00	\$12,450.16	\$32,859.55	\$36,103.50	\$2,400.00
		Employee Health Insurance				\$81,028.00				
	Pension (TCRS & 401K)					\$12,450.16				
	FICA							\$36,103.50		