CITY OF CROSS PLAINS, TENNESSEE
ORDINANCE 25-01

AN ORDINANCE AMENDING THE BUDGET ORDINANCE FOR FISCAL YEAR 2024-2025, ORDINANCE NO. 24-01.

WHEREAS, the City of Cross Plains adopted the 2024-2025 Fiscal Year Budget by passage of *Ordinance 24-01 on May 2, 2024; and*

WHEREAS, the City Recorder has since identified expenditures that were not included as part of the original budget related to the paving of the Kilgore Park Walking Trail, down payment on the new fire truck; city manager's salary, and police equipment; and

WHEREAS, the City Recorder has identified other revenue and expenditures that also need to be amended as a housekeeping measure to reflect the actual finances of the city; and

WHEREAS, Tennessee Code Annotated Title 6, Chapter 56, Section 208 allows the governing body to amend the annual budget ordinance in the same manner as any other ordinance may be amended.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF CROSS PLAINS, TENNESSEE that Ordinance 24-01, the 2024-2025 Fiscal Year Budget, shall be amended as follows:

SECTION 1. Anticipated revenues for said budget are changed as follows:

	Original	New
General Fund - Revenue		
Local Option Sales Tax	550,000	645,000
State Sales Tax	200,000	221,000
State-City Street & Transportation	8,500	3,200
State-Transportation Modernization	-0-	600
State Gas-Motor Fuel Tax	-0-	33,300
State Gas-1989 Tax	-0-	5,200
State Gas-Improve Tax	-0-	16,700
State Gas-3 cent tax	-0-	9,700
Robt Co – EMS Utilities	3.600	-0-
Grant Proceeds (GHSO)	-0-	10,000
City Court Fines/Fees	150,000	175,000
Interest Income	100	30,000
From Fund Balance (Capital Outlay)	-0-	342,806
Special Fire Fund - Revenue		
County Fire Revenue	222,000	233,314
Robt Co - EMS ½ Utilities	-0-	3.600
From Fund Balance (Capital Outlay)	-0-	50,000
Drug Fund - Revenue		
From Fund Balance	-0-	8,000

SECTION 2. Appropriations for said budget are amended as follows:

	Original	New
General Fund - Expenditures		
General Government		
City Manager Salary	8.694	18,000
Health Insurance	4,800	8,100
Workers Comp Insurance	19,000	20,727
Litigation Tax	12,000	17,000
Misc Fees	41,000	21,000
Education & Training	225	1,200
Auto&Liability Insurance	35,000	39,171
Property Insurance	12,000	14,948
Donations	6,000	7,500
Park Exp-Capital Outlay (walking trail)	-0-	152,806
Police Department		
Health Insurance	23,750	16,000
Equipment (GHSO equip & part body cam)	5,000	25,000
Retirement Funding	-0-	7,200
Fire Department (General Fund)		
Equip/Fire Truck-Capital Outlay (down pmt)	-0-	40,000
Special Fire Fund - Expenditures		
Fire Truck/Capital Outlay	30,000	80,000
Firemen Retirement Funding	-0-	2,400
Drug Fund - Expenditures		
PD Drug Expenditures	-0-	8,000

SECTION 3. Estimated Fund Balances at 6/30/25 are as follows:

	Original	New
General Fund	1,369,250	1,285,568
Fire Dept Special Revenue Fund	126,707	89,221
Drug Fund	9,280	1,280

SECTION 4. A detailed financial plan will be attached to this budget and become part of the budget ordinance.

SECTION 5. This ordinance shall become effective immediately upon passage, the public welfare requiring it.

Passed First Reading: _____
Public Hearing: _____
Passed Second Reading: _____

Board of Commissioners

_____
Marlene Graves, Mayor

Attest:

_____
Holly L. Murphy, City Recorder

Approved as to Form and Legality:

_____
Russell Freeman, City Attorney

City of Cross Plains
Ordinance 25-01
2024 - 2025 Budget Amendment

EXHIBIT A

	Ordinance 24-01 2024-25 Budget	Ordinance 25-01 2024-25 Budget Amendment	Increase/ (Decrease)	
GENERAL FUND				
Fund Balance @ 6/30/24 - $1,382,210				
REVENUES				
Intergovernmental Revenue				
Commercial Property Tax	-			
Commercial Tangible Property Tax	-			
Local Opt Sales Tax	550,000.00	645,000.00	95,000.00	
State - TVA Allocation	18,000.00			
State Sales Tax	200,000.00	221,000.00	21,000.00	
Sports Betting	3,500.00			
State Income Tax	150.00			
State Beer Tax	9,000.00			
State - Mixed Drink Tax	-		-	
State Gas Tax	-		-	
State City Street & Transptation	8,500.00	3,200.00	(5,300.00)	
State Transp. Modernization	-	600.00	600.00	
State Gas-Motor Fuel Tax		33,300.00	33,300.00	
State Gas-1989 Tax		5,200.00	5,200.00	
State Gas-Improve Tax		16,700.00	16,700.00	
State Gas-3 cent tax		9,700.00	9,700.00	
EMS Utility	3,600.00	-	(3,600.00)	(moved to Fire Dept Special Rev Fund)
Grant Proceeds (GHSO)		10,000.00	10,000.00	GHSO Equipment
Total Intergovernmental Revenue	**792,750.00**			
Total Intergovernmental Revenue - AMENDED			**182,600.00**	**975,350.00**
Other Revenue				
7% Wholesale Beer Tax	73,000.00			
Springfield Gas	4,500.00			
Telemedia	9,500.00			
Beer Permits	1,000.00			
Building Permits	13,500.00			
Accident Reports	100.00			
Ballfield Rental Income				
City Court Fines and Fees	150,000.00	175,000.00	25,000.00	
County Court Fines Allocation	600.00			
Billboard sign fee	1,320.00			
SBA Telecom. Tower	17,000.00			
Wheat Commission	15,000.00			
Interest Income	100.00	30,000.00	29,900.00	
Misc. Income	20,000.00			
State Supplement-Police	-			
FROM FUND BALANCE - Capital Outlay	-	342,806.00	342,806.00	(Walking Trail & Fire Truck)
Total Other Revenue	**305,620.00**			
Total Other Revenue - AMENDED			**397,706.00**	**703,326.00**
TOTAL REVENUE- General Fund	**1,098,370.00**			
TOTAL REVENUE- General Fund AMENDED			**580,306.00**	**1,678,676.00**
EXPENDITURES				
			-	
General Governmental Expenses			-	
Salaries			-	
City Recorder	55,703.70			
Court Clerk Salary	40,000.00			
Mayor Salary	4,800.00			
Commissioners Salary	5,904.00			
Building Inspector Salary	13,542.02			
City Manager Salary	8,694.00	18,000.00	9,306.00	
Maint. Supervisor	3,160.64			
Office Help- Labor	12,000.00			
Health Insurance	4,800.00	8,100.00	3,300.00	
Christmas Bonus	5,850.00			
Payroll Taxes	70,000.00			*contact CPA&Software Co to set up correctly
Worker Comp Insurance	19,000.00	20,727.00	1,727.00	
Litigation Tax	12,000.00	17,000.00	5,000.00	
Election Expense	200.00			
Printing & Advertising	1,500.00			
Dues and Subscriptions	1,575.00			
Misc. Fee's	41,000.00	21,000.00	(20,000.00)	

Telephone	10,500.00			
Cell Phone	4,200.00			
City Manager/Maint Supv Cell Phone	360.00			
Legal and Audit	10,000.00			
Mileage	250.00			
Office Supply	2,500.00			
Postage	500.00			
Education	225.00	1,200.00	975.00	
Insurance (Auto & Liab.)	35,000.00	39,171.00	4,171.00	
Insurance (Property)	12,000.00	14,948.00	2,948.00	
Retirement Funding	2,200.00			
Surety Bonds	200.00			
Bank Charges	50.00			
Donations	6,000.00	7,500.00	1,500.00	
Landscaping Expenses	500.00			
Park Expenses	20,000.00			
Park Capital Outlay - Walking Trail (prep&pave)	-	152,806.00	152,806.00	
Park Restroom	1,500.00			
Parks- Junior Pro Football One Time	10,000.00			
Parks- Batting Cage	5,000.00			
Parks- PA System	4,000.00			
Park- Soccer League Leader Comp	500.00			
Park Equipment- Mowing and Maintenance	20,420.00			
Kilgore Pavilion Rental Refund	300.00			
Office Equipment	1,500.00			
Fireworks	20,000.00			
Judge Salary	9,000.00			
Total General Govt Expenses	**476,434.36**			
Total General Govt Expenses - AMENDED			**161,733.00**	**638,167.36**
Police Department				
Police Chief Salaries	81,000.00			
Police Salaries	109,719.97			
Police Salaries(crossing guard)	9,500.00			
Police Health Insurance	23,750.00	16,000.00	(7,750.00)	
Police Training	3,000.00			
E911 Communication District	28,457.13			
Police Auto Repairs	6,200.00			
Police Station & Bldg.	8,500.00			
Police Uniforms	7,000.00			
Police Gas & Grease	25,000.00			
Police Miscellaneous Exp	2,500.00			
Police Equipment (inc's GHSO grant equip $10,000)	5,000.00	25,000.00	20,000.00	added body cams ($10,000 GF/$8,000 DF)
Police Retirement Funding	-	7,200.00	7,200.00	
Police Vehicle/Capital Outlay	55,000.00			
Total Police Dept. Expenses	**364,627.10**			
Total Police Dept. Expenses- AMENDED			**$ 19,450.00**	**384,077.10**
Fire Department				
Fire Dept.-Equipment Purchases	-			
Fire Chief Salary	53,218.20			
Fire- Insurance	20,000.00			
Volunteer Firemen	20,000.00			
Fire Equipment/Capital Outlay	-	140,000.00	140,000.00	down payment on Fire Truck
Total Fire Department	**93,218.20**			
Total Fire Department - AMENDED			**140,000.00**	**233,218.20**
Highways and Streets				
Public Wks - Ballfield Lights	1,400.00			
Village Green Road Engineering	35,000.00			
Public Wks - Street Signs	2,000.00			
Public Wks - Street Maint.	50,000.00			
Public Wks - Street Lights	46,000.00			
Total Highways & Streets	**134,400.00**			
Building and Grounds Maintenance				
Electricity (buildings)	5,700.00			
Water (buildings)	4,300.00			
Natural Gas (bldgs)	3,000.00			
Maintenance	28,249.81			
Janitorial Supply	1,400.00			
Total Bldg and Grounds Maint	**42,649.81**			

Total Expenditures- General Fund	**1,111,329.47**			
Total Expenditures- General Fund AMENDED			**321,183.00**	**1,432,512.47**
GenFund - Excess Revenues over Expenses	**(12,959.47)**			
GenFund - Excess Revenues over Expenses AMENDED			**259,123.00**	**246,163.53**
Est Ending Fund Balance - $1,285,568				
FIRE DEPT SPECIAL REVENUE FUND				
Fund Balance @ 6/30/24 - $131,146				
Revenue				
Interest Income - Fire Dept	-			
County Fire Revenue	222,000.00	233,314.00	11,314.00	
Fire Dept Donations	50.00			
Robt Co EMS - 1/2 Utilities	0	3,600.00	3,600.00	
FROM FUND BALANCE - Capital Outlay	-	*50,000.00*	*50,000.00*	
Total Revenues- Fire Fund	**222,050.00**			
Total Revenues- Fire Fund AMENDED			**64,914.00**	**286,964.00**
Expenditures				
Fire Dept - Equipment Purchases	8,000.00			
Fire Truck/Capital Outlay	30,000.00	80,000.00	50,000.00	down payment on fire truck
Fire Dept. Supplies	1,000.00			
Vehicle Maintenance	12,000.00			
Fire Station & Building	12,500.00			
Fire Dept. Telephone	1,000.00			
Fire Dept. Uniforms	*2,000.00*			
Fire Prevention Expenses	2,100.00			
Owens Chapel Fire Hall	2,250.00			
Volunteer Firemen	10,000.00			
Paid Fulltime Firemen	135,000.00			
Fire Dept - Misc Expense	-			
Fire Dept - Training	1,800.00			
Fire Dept - 911 Costs	8,839.24			
Firemen Retirement Funding	-	2,400.00	2,400.00	
Firemen Insurance Cost				
Total Expenditures- Fire Fund	**226,489.24**			
Total Expenditures- Fire Fund AMENDED			**52,400.00**	**278,889.24**
FIRE FUND Excess Revenues over Expenses	**(4,439.24)**			
FIRE FUND Excess Revenues over Expenses AMENDED			**12,514.00**	**8,074.76**
Est Ending Fund Balance - $89,220.76				
GRAND TOTAL- General Fund and Fire Fund				
Total Revenue	**1,320,420.00**			
Total Revenue AMENDED			**645,220.00**	**1,965,640.00**
Total Expenses	**1,337,818.71**			
Total Expenses AMENDED			**373,583.00**	**1,711,401.71**
Excess Revenues over Expenses	*(17,398.71)*			
Excess Revenues over Expenses AMENDED			**271,637.00**	**254,238.29**
Total Income over Expenses Including the Money we are Reserving for Fire Apparatus				

Drug Fund				
Fund Balance @ 6/30/24				
Revenue				
Drug Fines	-			
Drug Fund Donations	-		-	
Drug Fund Misc				
FROM FUND BALANCE	0	8,000.00	8,000.00	
Total Revenues- Drug Fund	-			
Total Revenues- Drug Fund AMENDED			**8,000.00**	**8,000.00**
Expenditures				
Police Dept Drug Expenditures		8,000.00	8,000.00	
	-		-	
Total Expenditures- Drug Fund	-			
Total Expenditures- Drug Fund AMENDED			**8,000.00**	**8,000.00**
Est Ending Fund Balance - $1,280				