

KIM FOSTER, CITY MANAGER  
JAMES SMITH, ATTORNEY



KATHY RAY, MAYOR  
VICKEY ROBERTS, VICE MAYOR  
JOHN ETHERIDGE, COMMISSIONER  
JACKIE JONES, COMMISSIONER  
SAM THARPE, COMMISSIONER

**CITY OF PARIS, TENNESSEE  
BOARD OF COMMISSIONERS REGULAR MEETING AGENDA**

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**CITY HALL COURTROOM  
June 6, 2024  
5:00 P.M.**

**Public Hearing**

**1.) Ordinance to Amend the Fiscal Year 2023 Budget (Second Reading)**

**Regular Meeting**

**Call to Order:** Kathy Ray, Mayor

**Roll Call:** Tammie Hopper, Finance Director

**Pledge of Allegiance and Prayer**

**Approval of the Minutes of Previous Meetings:** May 2, 2024 – Regular Meeting

**Board Will Hear Comments from Citizens**

**Board Will Hear Comments from the Commission**

**Service Resolutions and Proclamations:** None

**OLD BUSINESS**

**1.) Ordinance to Amend the Fiscal Year 2024 Budget (Second Reading):** Kim Foster,  
City Manager

## **NEW BUSINESS**

- 1.) **Financial Update:** Tammie Hopper, Finance Director
- 2.) **Appointments to Boards:** Kathy Ray, City Mayor
- 3.) **Review of FY 2023 Audit:** Matt Wood, Partner, Alexander, Thompson, Arnold
- 4.) **2024 Property Tax Rate Ordinance (First Reading):** Kim Foster, City Manager
- 5.) **FY 2024-2025 Proposed Budget Ordinance (First Reading):** Kim Foster, City Manager
- 6.) **Consideration of Reappointment of Jill Coker to the Paris Utility Authority Board of Directors:** Kim Foster, City Manager
- 7.) **Report on Debt Obligation:** Kim Foster, City Manager
- 8.) **Resolution Adopting the 2024 HC Multi-Jurisdictional Hazard Mitigation Plan:** Ron Watkins, Henry County Emergency Management Director

### **Status of Various Projects Notes from the City Manager**

## **Adjournment**

### **OLD BUSINESS AGENDA ITEM #1 Ordinance to Amend the Fiscal Year 2024 Budget (Second Reading)**

In keeping with the wishes of the Office of State and Local Finance, proposed adjustments to the FY 2024 budget are contained in the following ordinance.

Our original General Fund budget reflected expenditures to exceed revenues by

\$961,079. After this adjustment our budgeted expenditures will only exceed revenues by \$407,079, a difference of \$554,000. This is even after adding a \$715,000 appropriation for the purchase of the 10 acres on Tyson Ave.

ORDINANCE NO. 1304

AN ORDINANCE TO AMEND THE CITY OF PARIS FISCAL YEAR  
2023– 2024 BUDGET

WHEREAS, *Tennessee Code Annotated* Title 9 Chapter 1 Section 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 amend the annual budget ordinance to insure compliance with the relating lawful expenditures,

NOW THEREFORE BE IT ORDAINED BY THE CITY OF PARIS, TENNESSEE AS FOLLOWS:

Section 1. The FY 2023 – 2024 Budget Ordinance, Section 2 shall be amended by deleting Section 2 in its entirety:

Fund	General			Sanitation		
	FY 2022 Audited	FY 2023 Budget	FY 2024 Proposed	FY 2022 Audited	FY 2023 Budget	FY 2024 Proposed
<b>Revenues</b>						
Local Taxes	\$9,952,872	\$10,022,950	\$10,801,250			
State of TN	1,902,860	1,776,800	3,135,750			
Federal Government	431,729	871,480	2,311,500			
Other Sources	1,977,026	3,926,273	2,219,800	1,772,995	1,675,400	1,785,300
<b>Total Revenues</b>	<b>\$14,264,487</b>	<b>\$16,597,503</b>	<b>\$18,468,300</b>	<b>\$1,772,995</b>	<b>\$1,675,400</b>	<b>\$1,785,300</b>
<b>Expenditures</b>						
Salaries	5,588,738	\$5,914,810	\$6,346,692	\$498,260	\$507,940	\$565,841
Other	8,145,707	10,351,672	12,980,187	1,100,837	1,720,357	1,451,687

<b>Total Expenditures</b>	<b>13,734,445</b>	<b>\$16,266,482</b>	<b>\$19,326,879</b>	<b>\$1,599,097</b>	<b>\$2,228,298</b>	<b>\$2,017,528</b>
Beginning Fund Balance	\$5,673,177	\$6,203,219	\$6,534,240	\$3,509,509	\$3,675,203	\$3,122,306
Ending Fund Balance	\$6,203,219	\$6,534,240	\$5,573,161	\$3,675,203	\$3,122,306	\$2,890,078
No. of FTE Employees	113	113	113	9	10	10

Fund	Landfill		
	FY 2022 Audited	FY 2023 Budget	FY 2024 Proposed
<b>Revenues</b>			
Local Taxes			
State of TN			
Federal Government			
Other Sources	261,068	271,450	261,550
<b>Total Revenues</b>	<b>\$261,068</b>	<b>\$271,450</b>	<b>\$261,550</b>
<b>Expenditures</b>			
Salaries	\$52,602	\$52,490	\$58,005
Other	159,197	162,915	176,673
<b>Total Expenditures</b>	<b>\$211,799</b>	<b>\$215,405</b>	<b>\$234,677</b>
Beginning Fund Balance	\$249,970	\$298,573	\$354,618
Ending Fund Balance	\$298,573	\$354,618	\$381,491
No. of FTE Employees	2	1	1

Fund	Drug			Cemetery		
	FY 2022 Audited	FY 2023 Budget	FY 2024 Proposed	FY 2022 Audited	FY 2023 Budget	FY 2024 Proposed
<b>Revenues</b>						
Local Taxes						
State of TN						
Federal Government						
Other Sources	\$56,023	\$42,050	\$43,550	\$734	\$700	\$1,000
<b>Total Revenues</b>	<b>\$56,023</b>	<b>\$42,050</b>	<b>\$43,550</b>	<b>\$734</b>	<b>\$700</b>	<b>\$1,000</b>
<b>Expenditures</b>						
Salaries						
Other	\$78,434	\$75,300	\$49,500	\$1,514	\$10,000	\$9,000
<b>Total Expenditures</b>	<b>\$78,434</b>	<b>\$75,300</b>	<b>\$49,500</b>	<b>\$1,514</b>	<b>\$10,000</b>	<b>\$9,000</b>

Beginning Fund Balance	\$172,351	\$149,940	\$116,690	\$352,733	\$351,953	\$342,653
Ending Fund Balance	\$149,940	\$116,690	\$110,740	\$351,953	\$342,653	\$334,653
No. of FTE Employees	0	0	0	0	0	0

**Section 2.** The City of Paris City Commission does hereby amend the following estimate of revenues, estimated unencumbered fund balances, and expenditures as follows:

General Fund Revenues shall be amended as follows:

- Property Tax Delinquent shall decrease by \$65,000
- Hotel-Motel Occupancy Tax shall be added at \$110,000
- ARPA / TDEC WII shall decrease by \$850,000
- 2022 Multimodal Grant shall decrease by \$220,000
- 2020 Multimodal Grant shall decrease by \$782,000
- BRZ – Rison St. Bridge shall decrease by \$500,000
- 2022 TA Grant – Intersection Upgrades shall decrease by \$40,000
- 2018 STBG – Signal Replacements shall decrease by \$656,500
- City Court Fines and Forfeitures shall increase by \$15,000
- Interest Income shall increase by \$225,000
- Sale of Assets shall increase by \$30,000
- Insurance Proceeds shall increase by \$80,000

General Fund Expenditures are amended as follows:

- Police Department:
  - General Purpose Equipment shall increase by \$50,000
- Parks Department:
  - General Purpose Equipment shall increase by \$25,000
- In the area of Community Development, the following amendments will be made:
  - 2020 Multimodal Grant shall decrease by \$835,000
  - 2022 Multimodal Grant shall decrease by \$250,000
  - 2018 STBG – Signal Replacements shall decrease by \$656,500
  - BRZ – Rison St. Bridge shall decrease by \$625,000
  - ARPA / SLFRF shall decrease by \$700,000
  - ARPA – TDEC WII shall decrease by \$900,000
  - Tyson Property Purchase shall be added at \$715,000
  - TIF Incentive shall be decreased by \$41,000
- Debt Service:
  - Interest on Bonded Debt shall increase by \$10,000

So that Section 2 shall read as follows:

Fund	General			Sanitation		
	FY 2022 Audited	FY 2023 Budget	FY 2024 Proposed	FY 2022 Audited	FY 2023 Budget	FY 2024 Proposed
<b>Revenues</b>						
Local Taxes	\$9,952,872	\$10,022,950	\$10,846,250			
State of TN	1,902,860	1,776,800	1,477,250			
Federal Government	431,729	871,480	921,500			

Other Sources	1,977,026	3,926,273	2,569,800	1,772,995	1,675,400	1,785,300
<b>Total Revenues</b>	<b>\$14,264,487</b>	<b>\$16,597,503</b>	<b>\$15,814,800</b>	<b>\$1,772,995</b>	<b>\$1,675,400</b>	<b>\$1,785,300</b>
<b>Expenditures</b>						
Salaries	5,588,738	\$5,914,810	\$6,346,692	\$498,260	\$507,940	\$565,841
Other	8,145,707	10,351,672	9,772,687	1,100,837	1,720,357	1,451,687
<b>Total Expenditures</b>	<b>13,734,445</b>	<b>\$16,266,482</b>	<b>\$16,119,379</b>	<b>\$1,599,097</b>	<b>\$2,228,298</b>	<b>\$2,017,528</b>
Beginning Fund Balance	\$5,673,177	\$6,203,219	\$6,534,240	\$3,509,509	\$3,675,203	\$3,122,306
Ending Fund Balance	\$6,203,219	\$6,534,240	\$6,127,161	\$3,675,203	\$3,122,306	\$2,890,078
No. of FTE Employees	113	113	113	9	10	10

Fund	Landfill		
	FY 2022 Audited	FY 2023 Budget	FY 2024 Proposed
<b>Revenues</b>			
Local Taxes			
State of TN			
Federal Government			
Other Sources	261,068	271,450	261,550
<b>Total Revenues</b>	<b>\$261,068</b>	<b>\$271,450</b>	<b>\$261,550</b>
<b>Expenditures</b>			
Salaries	\$52,602	\$52,490	\$58,005
Other	159,197	162,915	176,673
<b>Total Expenditures</b>	<b>\$211,799</b>	<b>\$215,405</b>	<b>\$234,677</b>
Beginning Fund Balance	\$249,970	\$298,573	\$354,618
Ending Fund Balance	\$298,573	\$354,618	\$381,491
No. of FTE Employees	2	1	1

Fund	Drug			Cemetery		
	FY 2022 Audited	FY 2023 Budget	FY 2024 Proposed	FY 2022 Audited	FY 2023 Budget	FY 2024 Proposed
<b>Revenues</b>						
Local Taxes						
State of TN						

Federal Government						
Other Sources	\$56,023	\$42,050	\$43,550	\$734	\$700	\$1,000
<b>Total Revenues</b>	<b>\$56,023</b>	<b>\$42,050</b>	<b>\$43,550</b>	<b>\$734</b>	<b>\$700</b>	<b>\$1,000</b>
<b>Expenditures</b>						
Salaries						
Other	\$78,434	\$75,300	\$49,500	\$1,514	\$10,000	\$9,000
<b>Total Expenditures</b>	<b>\$78,434</b>	<b>\$75,300</b>	<b>\$49,500</b>	<b>\$1,514</b>	<b>\$10,000</b>	<b>\$9,000</b>
Beginning Fund Balance	\$172,351	\$149,940	\$116,690	\$352,733	\$351,953	\$342,653
Ending Fund Balance	\$149,940	\$116,690	\$110,740	\$351,953	\$342,653	\$334,653
No. of FTE Employees	0	0	0	0	0	0

Section 3. The current Section 3 shall be deleted in its entirety:

General Fund	\$25,002,540
Sanitation	4,907,606
Landfill	616,168
Drug Fund	160,240
Cemetery Fund	343,653
<b>Total All Funds</b>	<b>\$31,030,207</b>

Section 3 is amended as follows:

General Fund	\$22,349,040
Sanitation	4,907,606
Landfill	616,168
Drug Fund	160,240
Cemetery Fund	343,653
<b>Total All Funds</b>	<b>\$28,376,707</b>

SECTION 4. All encumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 5. This ordinance shall take effect the public welfare requiring it.

Passed and adopted 05/02/2024.

Passed and adopted \_\_\_\_\_.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Finance Director

**NEW BUSINESS  
AGENDA ITEM #1  
Financial Update**

**Narrative to April 2024 Operating Statement**

We had a Sales Tax increase of 14.86% in the month of March over this time last year which results in an overall fiscal year increase of 5.94%. As you well know, we receive our sales tax revenue the month after collection so the sales tax reports in April reflect the amount collected from the public in March.

We are getting close to our fiscal year end and are right on track with our projected revenue and expenditures. We will see a huge increase in State Shared business tax over the next few months as business tax deadlines approach. The months of May and June are always the months we see a major increase. The budget process is going smoothly and we expect to have our budget completed by the end of June.

The City issued 1 new standard (over \$100K) business license in April to J Kinsey LLC, specializing in tree service and debris hauling. We also issued 5 new minimal (under \$100K) business licenses to Reese & Company, A-Z Liquidators, Sweet N' Southern Arts, K & J Renovations and Eurotranciatuta U.S.A., LLC. We had 11 minimal business license renewals.

The Police Department hired one new Patrol Officer in April. The Parks and Recreation Department rehired two part-time employees. The Sanitation Department replaced one full-time Laborer and Emergency Communications had one full-time dispatcher resign.



CITY OF PARIS, TENNESSEE							
RETAIL SALES TAX REVENUE							
		FY2020	FY2021	FY2022	FY2023	FY2024	% Incr(Decr)
JULY		\$802,267	\$898,979	\$951,793	\$1,046,570	\$1,054,946	0.80%
AUGUST		\$799,378	\$843,541	\$895,516	\$931,433	\$943,347	1.28%
SEPTEMBER		\$797,992	\$888,921	\$965,256	\$1,067,740	\$947,948	-11.22%
OCTOBER		\$761,453	\$873,733	\$974,047	\$1,036,880	\$1,049,601	1.23%
NOVEMBER		\$807,105	\$874,641	\$988,199	\$1,059,818	\$1,088,505	2.71%
DECEMBER		\$957,286	\$1,097,412	\$1,210,615	\$1,218,473	\$1,554,254	27.56%
JANUARY		\$713,906	\$844,826	\$839,389	\$915,685	\$984,017	7.46%
FEBRUARY		\$727,380	\$719,938	\$859,647	\$936,706	\$980,140	4.64%
MARCH		\$840,175	\$1,101,592	\$1,102,651	\$1,106,574	\$1,270,965	14.86%
APRIL		\$865,360	\$1,040,359	\$1,060,677	\$1,069,082		
MAY		\$949,140	\$1,005,346	\$1,105,515	\$1,122,824		
JUNE		\$966,861	\$1,013,926	\$1,125,455	\$1,177,018		
TOTAL		<u>\$9,988,303</u>	<u>\$11,203,215</u>	<u>\$12,078,759</u>	<u>\$12,688,803</u>	<u>\$9,873,724</u>	
Previous YTD % Increase/Decrease		2.79%	12.16%	7.82%	5.05%	5.94%	

**Monthly Operating Statement  
April 2024**

<b>REVENUES</b>	<u>Annual Budget</u>	<u>Current Month</u>	<u>Yr to Date</u>	<u>Percent Realized</u>
Property Taxes	1,985,000	70,322	1,845,565	92.98%
Local Option Sales Tax	6,600,000	483,957	5,371,089	81.38%
Wholesale Liquor / Beer	900,000	69,878	762,914	84.77%
Business Tax	450,000	77,680	167,726	37.27%
Fees & Licenses	166,250	22,257	224,481	135.03%
In Lieu Payments	852,250	103,461	664,159	77.93%
Grants	2,854,250	43,672	449,474	15.75%
State Shared taxes	1,895,000	140,577	1,556,812	82.15%
All Other	1,815,550	204,636	1,906,100	104.99%
Federal ARPA Grant	0	0	0	0.00%
ARPA/TDEC-WII	950,000	0	70,791	7.45%
<b>Total General Fund Revenue</b>	<b>18,468,300</b>	<b>1,216,442</b>	<b>13,019,111</b>	<b>70.49%</b>
Solid Waste Collection - BPU	1,285,000	212,755	1,049,772	81.69%
Solid Waste Disposal - Transfer	470,000	42,332	422,512	89.90%
Other Revenue	30,300	241	30,976	102.23%
<b>Total Sanitation</b>	<b>1,785,300</b>	<b>255,328</b>	<b>1,503,260</b>	<b>84.20%</b>
Gate Receipts - Brush & Debris	175,000	13,868	146,541	83.74%
County Share Operating Exp	35,000	0	29,327	83.79%
Gate Receipts - Tires	10,000	468	5,909	59.09%
Other Revenue	41,550	138	41,656	100.26%
<b>Total Landfill</b>	<b>261,550</b>	<b>14,474</b>	<b>223,434</b>	<b>85.43%</b>
<b>Total Drug Fund</b>	<b>43,550</b>	<b>999</b>	<b>51,310</b>	<b>117.82%</b>
<b>TOTAL REVENUES</b>	<b>20,558,700</b>	<b>1,487,243</b>	<b>14,797,114</b>	<b>71.97%</b>

<b>EXPENDITURES</b>	<u>Budget</u>	<u>Month</u>	<u>Yr to Date</u>	<u>Realized</u>
Grants & Donations	189,505	9,000	187,928	99.17%
General Administration	515,851	45,186	431,951	83.74%
Economic Development	178,877	14,397	151,839	84.88%
Elections	0	0	0	0.00%
Financial Administration	344,685	26,924	294,582	85.46%
City Hall Building	111,969	7,258	94,379	84.29%
Police Department	2,705,709	190,245	2,302,368	85.09%
Emergency Communications	831,273	59,247	657,322	79.07%
Fire Department	2,068,517	150,182	1,736,472	83.95%
Building Inspection	242,763	14,866	184,446	75.98%
Street Maintenance	1,963,762	129,077	1,452,222	73.95%
State Street Aid	1,696,500	26,277	1,545,905	91.12%
Storm Water Management	158,757	6,532	111,631	70.32%
Street Lighting	131,000	10,875	109,734	83.77%
City Garage	350,263	19,643	272,990	77.94%
Cemetery Maintenance	78,892	10,248	59,225	75.07%
Health & Animal Control	289,290	15,235	242,195	83.72%
Civic Center	740,931	49,817	564,602	76.20%
Parks & Recreation	1,240,489	68,957	1,082,297	87.25%
Library	196,096	0	163,414	83.33%
Community Development	3,082,500	158,331	779,415	25.29%
ARPA-SLFRF	1,000,000	0	17,753	1.78%
ARPA/TDEC-WII	950,000	1,975	20,350	2.14%
Debt Service	259,000	0	119,734	46.23%
<b>General Fund Expenditures</b>	<b>19,326,629</b>	<b>1,014,270</b>	<b>12,582,753</b>	<b>65.11%</b>
Sanitation Collection	1,217,528	106,655	947,878	77.85%
Contractual Services	800,000	70,292	666,935	83.37%
<b>Total Sanitation</b>	<b>2,017,528</b>	<b>176,947</b>	<b>1,614,813</b>	<b>80.04%</b>
<b>Total Landfill</b>	<b>234,677</b>	<b>-3,495</b>	<b>188,859</b>	<b>80.48%</b>
<b>Total Drug Fund</b>	<b>49,500</b>	<b>4,763</b>	<b>21,442</b>	<b>43.32%</b>
<b>TOTAL EXPENDITURES</b>	<b>21,628,334</b>	<b>1,192,485</b>	<b>14,407,868</b>	<b>66.62%</b>

<u>REVENUES OVER / (UNDER) EXPENDITURES</u>	<u>Current Month</u>	<u>Yr to Date</u>
General Fund	202,172	436,358
Sanitation	78,381	(111,554)
Landfill	17,969	34,575
Drug Fund	(3,764)	29,867

## NEW BUSINESS

**AGENDA ITEM #2**  
**Appointments to Boards**

<u>BOARD</u>	<u>CURRENT MEMBER</u>	<u>PROPOSED MEMBER</u>	<u>TERM EXPIRATION</u>	<u>NEW EXPIRATION</u>
Industrial Development Board  6 Year Term  City Commission Appointments	Troy Buttrey	Troy Buttrey	July 2, 2024	July 2, 2030
Industrial Development Board  6 Year Term  City Commission Appointments	Michael Murphey	Michael Murphey	July 2, 2024	July 2, 2030
Industrial Development Board  6 Year Term  City Commission Appointments	Mohsin Virani	Mohsin Virani	July 2, 2024	July 2, 2030
Paris Henry County Volunteer Center Board  3 Year Term  Mayor w/Commission Approval	Reginald Caldwell	Reginald Caldwell	July 1, 2024	July 1, 2027

**NEW BUSINESS**  
**AGENDA ITEM #3**  
**Review of FY 2023 Audit**

A fiscal year 2022-2023 audit presentation will be given by Matt Wood, Partner & CPA, Alexander, Thompson, Arnold.

**NEW BUSINESS**  
**AGENDA ITEM #4**

**2024 Property Tax Rate Ordinance (First Reading)**

The current property tax rate is \$.90 per \$100 of assessed value. The following ordinance is being presented for your consideration with no increase to make the property tax rate for 2024 \$.90 per \$100 of assessed value.

ORDINANCE NO. 1305

AN ORDINANCE Fixing the Property Tax Rate and Providing for the Date and Condition of Payment for the Year 2024.

BE IT ORDAINED by the Board of Commissioners of the City of Paris, Tennessee, that the following shall be the property tax rate and conditions by which they may be paid for the year 2023.

**SECTION 1.** A tax of \$ 0.90 per hundred dollars (\$100) of assessed valuation on all taxable property, real and personal, within the corporate limits of the City of Paris, be and hereby is levied for the use of the City of Paris, Tennessee, for the taxable year of 2024.

**SECTION 2.** All taxes on property, both real and personal, shall be due and payable upon the effective date of this ordinance and shall become delinquent on the first (1<sup>st</sup>) day of March, 2025. In the event that payment is not made before March 1, 2025, the amount of said tax will become delinquent and a penalty of one and one-half percent (1.5%) for each month thereafter for twelve months upon all taxes remaining shall be imposed by the City and paid into the City Treasury.

**SECTION 3.** All ordinance and parts of ordinances or resolutions in conflict with this ordinance are hereby repealed.

**SECTION 4.** This ordinance shall take effect on the first day of July 1, 2024.

Passed and adopted June 6, 2024.

Passed and adopted \_\_\_\_\_.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Finance Director

**NEW BUSINESS  
AGENDA ITEM #5  
FY 2024-2025 Proposed Budget Ordinance (First Reading)**

The following proposed FY 2024-2025 Budget Ordinance is submitted for your consideration. Items of interest include:

- Two additional police officers / SROs – cost is offset by State funding.
- New position for a Community Engagement Director
- A street paving budget of \$1.3M.
- Five major grant projects requiring matching funds of \$385,350.
- A 5% increase to the cost of health insurance.
- A 3.8% COLA for all employees.
- An increase in the longevity bonus which will cost \$84,635.
- A total of almost \$6.3M in capital expenditures across all funds.

ORDINANCE NO. 1306

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

WHEREAS, *Tennessee Code Annotated* Title 9 Chapter 1 Section 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 the information required by that state statute and that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the City Commission shall not make any appropriations in excess of estimated available funds except to provide for an actual emergency threatening the health, property or life of the inhabitants of the City of Paris; and

WHEREAS, the City Commission has published the annual operating budget in a newspaper of general circulation not less than ten (10) days prior to the meeting when the City Commission will consider final passage of the budget; and

NOW THEREFORE BE IT ORDAINED BY THE CITY OF PARIS, TENNESSEE AS FOLLOWS:

SECTION 1. The City Commission of the City of Paris does adopt the following revenue schedule for fiscal Year 2025:

	<u>2023 Actual</u>	<u>2024 Budgeted</u>	<u>2025 Proposed</u>
Property Taxes	\$1,660,739	\$1,985,000	\$1,907,000
Sales Tax (State & Local)	\$7,481,031	\$7,890,000	\$8,037,000

SECTION 2. The City of Paris City Commission does hereby adopt the following estimate of revenues, estimated unencumbered fund balances, and expenditures:

Fund	General			Sanitation		
	FY 2023 Audited	FY 2024 Budget	FY 2025 Proposed	FY 2023 Audited	FY 2024 Budget	FY 2025 Proposed
Revenues						

Local Taxes	\$10,202,857	\$10,765,000	\$11,056,450			
State of TN	2,011,699	3,177,000	3,566,500			
Federal Government	2,095,532	2,636,500	2,963,160			
Other Sources	2,687,137	1,889,800	2,082,037	1,806,456	1,785,300	1,815,300
<b>Total Revenues</b>	<b>\$16,997,225</b>	<b>\$18,468,300</b>	<b>\$19,668,147</b>	<b>\$1,806,456</b>	<b>\$1,785,300</b>	<b>\$1,815,300</b>
<b>Expenditures</b>						
Salaries	6,033,118	\$6,511,810	\$6,721,864	\$509,980	\$565,841	\$591,186
Other	10,005,157	12,815,081	13,539,973	1,685,247	1,451,687	1,458,791
<b>Total Expenditures</b>	<b>16,038,275</b>	<b>\$19,326,879</b>	<b>\$20,261,837</b>	<b>\$2,195,227</b>	<b>\$2,017,528</b>	<b>\$2,049,977</b>
Beginning Fund Balance	\$7,695,093	\$8,654,043	\$7,795,464	\$3,675,203	\$3,286,432	\$3,054,204
Ending Fund Balance	\$8,654,043	\$7,795,464	\$7,201,774	\$3,286,432	\$3,054,204	\$2,819,527
No. of FTE Employees	134	135	136	9	10	10

Fund	Landfill		
	FY 2023 Audited	FY 2024 Budget	FY 2025 Proposed
<b>Revenues</b>			
Local Taxes			
State of TN			
Federal Government			
Other Sources	264,179	261,550	264,550
<b>Total Revenues</b>	<b>\$264,179</b>	<b>\$261,550</b>	<b>\$264,550</b>
<b>Expenditures</b>			
Salaries	\$52,482	\$58,005	\$60,215
Other	169,146	176,672	180,738

<b>Total Expenditures</b>	<b>\$221,628</b>	<b>\$234,677</b>	<b>\$240,953</b>
Beginning Fund Balance	\$298,572	\$341,123	\$367,996
Ending Fund Balance	\$341,123	\$367,996	\$391,593
No. of FTE Employees	2	1	1

Fund	Drug			Cemetery		
	FY 2023 Audited	FY 2024 Budget	FY 2025 Proposed	FY 2023 Audited	FY 2024 Budget	FY 2025 Proposed
<b>Revenues</b>						
Local Taxes						
State of TN						
Federal Government						
Other Sources	\$86,066	\$43,550	\$58,050	\$1313	\$1,000	\$1,500
<b>Total Revenues</b>	<b>\$86,066</b>	<b>\$43,550</b>	<b>\$58,050</b>	<b>\$1313</b>	<b>\$1,000</b>	<b>\$1,500</b>
<b>Expenditures</b>						
Salaries						
Other	\$59,199	\$49,500	\$82,000	\$7,964	\$9,000	\$10,000
<b>Total Expenditures</b>	<b>\$59,199</b>	<b>\$49,500</b>	<b>\$82,000</b>	<b>\$7,964</b>	<b>\$9,000</b>	<b>\$10,000</b>
Beginning Fund Balance	\$149,940	\$176,807	\$170,857	\$351,953	\$345,302	\$337,302
Ending Fund Balance	\$176,807	\$170,857	\$146,907	\$345,302	\$337,302	\$328,802
No. of FTE Employees	0	0	0	0	0	0

SECTION 3. The City Commission of the City of Paris accordingly appropriate from the estimate of revenues and unencumbered fund balances the following amounts for Fiscal Year 2025 (July 1, 2024 through June 30, 2025) the following amounts as set forth above:

General Fund	\$27,463,611
Sanitation	4,869,504
Landfill	632,546
Drug Fund	228,907
Cemetery Fund	338,802
<b>Total All Funds</b>	<b>\$33,533,370</b>

SECTION 4. The City Commission acknowledges the following indebtedness on behalf of the City:

**CITY OF PARIS SCHEDULE OF OUTSTANDING DEBT  
FISCAL YEAR 2025 DEBT SERVICE PAYMENT**



	<b>Authorized &amp; Unissued</b>	<b>Outstanding</b>	<b>Payment Fund</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
<b>GO BONDS</b>						
Energy Cons Bond 2017	0	1,825,000	General	130,000	10,202	\$140,202
TML Bond Series 2020	0	646,000	General	98,000	12,119	\$110,119
<b>TOTAL BONDS</b>	<b>\$0</b>	<b>\$2,471,000</b>		<b>\$228,000</b>	<b>\$22,321</b>	<b>\$250,321</b>

SECTION 5. For Fiscal Year 2025, the following capital projects as proposed:

<b>Project</b>	<b>Proposed Appropriation Amount</b>	<b>By Debt</b>
STBG for Signal Replacement	\$820,000	\$0
Rison St. Bridge Replacement	\$644,850	\$0
2022 TA Grant for Sidewalks	\$50,000	\$0
2020 Multimodal Access Grant	\$1,000,000	\$0
2022 Multimodal Access Grant	\$465,000	\$0
ARPA / TDEC WII Grant	\$1,500,000	\$0

SECTION 6. A detailed financial plan will be attached to this budget and become part of this budget ordinance.

SECTION 7. All encumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 8. This ordinance shall take effect July 1, 2024, the public welfare requiring it.

Mayor

Finance Director

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**NEW BUSINESS**  
**AGENDA ITEM #6**  
**Consideration of Reappointment of Jill Coker to the Paris Utility Authority Board of Directors**

Paris Utility Authority Board member Jill Coker's current term is set to expire on June 30, 2024. The PUA Board is seeking the approval of Jill Coker's reappointment. Per their by-laws, Jill Coker's reappointment was approved at their May meeting and is now being presented to you for your approval.

**NEW BUSINESS**  
**AGENDA ITEM #7**  
**Report on Debt Obligation**

The Comptroller's Office requires that within 45 days of issuance of any debt obligation by a municipality, it must report that obligation to the Office of State and Local Finance. Following is a report reflecting the debt obligation incurred by the City of Paris in connection with a USDA Rural Development bond issue for the benefit of the Paris Utility Authority. This bond was originally initiated before the BPU separated from the City and formed the Paris Utility Authority. Since it was initiated by the City we must continue to intervene on behalf of the BPU. This is an interim closing on \$4.414 million bond anticipation note for improvements to their sewer system. Staff requests the following motion:

"I move that, having reviewed the report regarding the debt obligation of the City of Paris issued May 04, 2024, the City Commission approves the report as submitted and that notice of this approval be forwarded to the State of TN Office of State and Local Finance."



Jason E. Mumpower  
Comptroller

## Report On Debt Obligation

Entity and Debt Information		
<b>Entity Name</b>		
City of Paris		
<b>Entity Address</b>		
PO Box 970 100 North Caldwell Street Paris, Tennessee 38242		
<b>Debt Issue Name</b>		
Sewer System Revenue and Tax Bond Anticipation Note (Interim Certificate of Indebtedness)		
<b>Debt Issue Face Amount</b>		
\$4,414,000.00		
<b>Face Amount Premium or Discount?</b>		
N/A		
<b>Tax Status</b>		
Taxable		
<b>Interest Type</b>		<b>True Interest Cost (TIC)</b>
True Interest Cost (TIC)		1.5%
<b>Debt Obligation</b>		
Note - Bond Anticipation Note		
<b>Moody's Rating</b>	<b>Standard &amp; Poor's Rating</b>	<b>Fitch Rating</b>
Unrated	Unrated	Unrated
<b>Other Rating Agency Name</b>	<b>Other Rating Agency Rating</b>	
N/A	N/A	
<b>Security</b>		
General Obligation + Revenue		
<b>Type of Sale Per Authorizing Document</b>		<b>Loan Program Name</b>
State or Federal Loan Program		USDA Rural Development
<b>Dated Date</b>	<b>Issue/Closing Date</b>	<b>Final Maturity Date</b>
5/4/2024	5/4/2024	5/4/2025

### Debt Purpose

Purpose	Percentage	Description
Utilities	100%	Renewal of Bond Anticipation Note
Education	0%	N/A
General Government	0%	N/A
Other	0%	N/A
Refunding	0%	N/A

### Cost of Issuance and Professionals

Does your Debt Issue have costs or professionals?

No

### Maturity Dates, Amounts, and Interest Rates

Year	Amount	Interest Rate
2025	\$4,414,000.00	1.50

\*See final page for Submission Details and Signatures\*

### Submission Details and Signatures

Is there an official statement or disclosure document, as applicable, that will be posted to EMMA: <https://emma.msrb.org/>?

No

#### Signature - Chief Executive or Finance Officer of the Public Entity

**Name**

Kathy Ray

**Title/Position**

Mayor

**Email**

kray@cityofparistn.gov

**Alternate Email**

tgwimberley@parisbpu.org

#### Signature - Preparer (Submitter) of This Form

**Name**

Jeffrey A. Oldham

**Title/Position**

Member

**Email**

joldham@bassberry.com

**Alternate Email**

alex.samber@bassberry.com

**Relationship to Public Entity**

Bond Counsel

**Organization**

Bass, Berry & Sims PLC

#### Verification of Form Accuracy

By checking the box below as the signing of this form, I attest the following:

1. I certify that to the best of my knowledge the information in this form is accurate.
2. The debt herein complies with the approved Debt Management Policy of the public entity.
3. If the form has been prepared by someone other than the CEO or CFO, the CEO or CFO has authorized the submission of this document.

Verify Form Accuracy

**Date to be Presented at Public Meeting**

06/06/2024

**Date to be emailed/mailed to members of the governing body**

N/A

#### Final Confirmation:

I hereby submit this report to the Division of Local Government Finance of the Tennessee Comptroller of the Treasury and understand my legal responsibility to: File this report with the members of the governing body no later than 45 days after the issuance or execution of the debt disclosed on this form. The Report is to be delivered to each member of the Governing Body and presented at a public meeting of the body. If there is not a scheduled public meeting of the governing body within forty-five (45) days, the report will be delivered by email or regular US mail to meet the 45-day requirement and also presented at the next scheduled meeting.

**NEW BUSINESS**

**AGENDA ITEM #8**  
**Resolution Adopting the 2024 HC Multi-Jurisdictional Hazard Mitigation Plan**

County governments are required to have a Local Hazard Mitigation Plan to be eligible for FEMA disaster relief and grant funds. Each municipality within a county may opt to be included in the County's plan or develop their own. The Henry Co. Hazard Mitigation Committee and Henry Co. EMA have recently updated their Hazard Mitigation Plan which was adopted by the Henry Co. Commission on May 28, 2024. Staff recommends the City be covered under the County's plan by passing the following resolution. Ron Watkins, HC Emergency Management Director, will be present to elaborate on the plan and answer any questions.

**RESOLUTION NO. 1693**

A RESOLUTION OF THE CITY OF PARIS  
ADOPTING THE 2024 HENRY COUNTY MULTI-JURISDICTIONAL  
HAZARD MITIGATION PLAN

WHEREAS, the County Mayor's Office of Emergency Management has completed an update of the 2024 Henry County Multi-Jurisdictional Hazard Mitigation Plan, and it was submitted to the Federal Emergency Management Agency and the Tennessee Emergency Management Agency for consideration and approval; and,

WHEREAS, the City of Paris has participated in the 2024 plan update process, and is committed to the Multi-Jurisdictional Hazard Mitigation Plan concept by adoption of the earlier 2018 plan, *Resolution 1618*; and,

WHEREAS, the Federal Emergency Management Agency and the Tennessee Emergency Management Agency has given tentative approval of the updated 2024 Henry County Multi-Jurisdictional Hazard Mitigation Plan as of April 11, 2024, and it shall be distributed to jurisdictions, agencies and county municipalities for local adoption completion, and Federal emergency funding and grants are conditioned upon adoption of updated plan; and,

WHEREAS, upon submittal of adoption documentation by participating jurisdictions, the Federal Emergency Management Agency will issue formal approval of the 2024 Henry County Multi-Jurisdictional Hazard Mitigation Plan to the County of Henry; and,

NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATIVE BODY OF THE CITY OF PARIS, TENNESSEE:

SECTION 1: That the City of Paris hereby will recognize this plan as the principal Multi-Jurisdictional Hazard Mitigation plan for the County of Henry, and it shall be mandatory for the County of Henry, its municipalities, and political subdivisions in accordance with the Tennessee Code Annotated and the Civil Defense Act of 1950 as amended, to adopt the updated Hazard Mitigation Plan upon.

SECTION 2: That this Resolution shall be in full force and effective from and upon its passage approval.

This resolution is read and adopted at public meeting this 6<sup>th</sup> day of June, 2024.

Mayor

Finance Director

**STATUS OF VARIOUS PROJECTS**  
**June 2024**

**Notes from the City Manager:**

	<b>PRIMARY STAFF</b>	<b>TARGET COMPLETION DATE(S)</b>	
HOME Grant	Morris/Foster	2024	There has been a setback with construction of this house involving stolen materials. We have submitted a request to THDA for an extension of the close out date and are waiting for a response.
Back Alley Paris	Foster/Morris/ Ray	June 2024	The current project was completed with a ribbon cutting on May 23. We are preparing an application for the next round of funding which will be 100% (no required match).
2018 STBG Project for Signalization & Safety Upgrades at 3 Intersections Downtown	Foster/Morris	Fall 2024	Began receiving comments from TDOT on preliminary construction plans. Continued final utility coordination. Continued assisting the city with the Right of Way process. Received permit certification from TDOT.
Rison St Bridge Replacement	Foster/Morris	Summer 2024	TDOT has requested review of several documents related to six parcels on Rison Street. Documents have been reviewed by staff and the requested additional information has been sent to TDOT for approval.
2020 Multimodal Access Grant for 4 Downtown Intersections	Foster/ Morris	Fall 2024	Excess land process continues. Have received some minor comments on Construction Plans from TDOT. Will address comments and resubmit once all TDOT reviewers have provided comments. Continued assisting the city with the Right of Way process. Specifications are still under review at TDOT.
2022 Multimodal Access Grant for Tyson/M.W. Intersection Upgrades & Sidewalk	Foster/Morris	Fall 2025	Received comments from all TDOT reviewers on preliminary Right Of Way drawings. Held public meeting on May 2, 2024 at 4:30 p.m. Began addressing TDOT review comments with the goal of submitting Final Right of Way drawings in early June.
2021 TA Grant for Sidewalk Project along Fairgrounds & Royal Oak	Foster	Winter of 2026	Continuing to work on the SDC form, preliminary layout, and preliminary grading.
TDEC Water Infrastructure Improvement (WII) Grant	Foster	Spring 2026	Continued looking at possible sites for storm water detention and effects on timing of peak flows. Continued work on preliminary calculations & hydraulic modeling. Full city-wide study expected to be complete in October. Continued setting up HEC RAS model to analyze culverts and stream on Brooks Street. Began looking at additional piping on Brooks Street.
Downtown Improvement Grant	Morris/Crouch/Foster	Summer 2023	We have one additional project to be completed. Estimated completion date June 2024. This project is 75% complete.
Municipal Facilities Project	Foster	Dependent on Direction	TLM is preparing information for the June 6 <sup>th</sup> meeting including layout options and associated budgets for each option.

- The first Thursday of July is the 4<sup>th</sup>. When do we want to plan to have our July Commission meeting? In the past we have scheduled it an hour before the Planning Commission meeting on the second Thursday of the month, but that was before the time for the P.C. meeting was moved to 5:00 p.m. Do we want to schedule our regular meeting at 4:00 p.m. on the 11<sup>th</sup> or chose another day &/or time?

- There are some small complications with the property we plan to purchase on Tyson Ave. that could affect title insurance. Attorney Smith will give an update at the meeting.
- The TN River Jam was a huge success! No incidents were reported, we had a great crowd, the Chamber made a little money, and by 7:00 a.m. on Monday morning you couldn't even tell anything had gone on downtown!