

**RESOLUTION NO. 2024-014**

**A RESOLUTION TO MAKE BUDGET AMENDMENTS FOR FISCAL YEAR ENDING  
JUNE 30, 2024**


**WHEREAS**, The Board of Mayor and Aldermen deem it necessary to make inter-fund transfers into the general fund, water/sewer fund, sanitation fund, and special police fund for the fiscal year ending June 30, 2024; and

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF MAYOR AND  
ALDERMEN OF BLUFF CITY, TENNESSEE AS FOLLOWS:**

**SECTION I:** That the inter-fund transfers in the general fund, water/sewer fund, sanitation fund, and special police fund, be made from certain accounts to certain accounts as outlined in Exhibit 1 to this Resolution.

**SECTION II:** That this resolution shall take effect from and after its adoption, the public welfare requiring it. All resolutions in conflict herewith be and the same rescinded insofar as such conflict exists.

Adopted this 13<sup>th</sup> day of May, 2024

  
\_\_\_\_\_  
Jeffery H. Broyles, Mayor

  
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Sharon Greene, CMFO, Town Recorder

Approved as  
to form:

  
\_\_\_\_\_  
J. Paul Frye, Town Attorney

**TOWN OF BLUFF CITY  
BUDGET AMENDMENTS  
FISCAL YEAR ENDING JUNE 30, 2024**

<b>Exhibit 1</b>	DEBIT	CREDIT
<b>GENERAL FUND - REVENUE</b>		
31110 - REAL & PROPERTY TAX/CURRENT	\$ 30,000.00	
31112 - PRIVILEGE TAX		
31200 - PROPERTY TAXES (DELINQUENT)		
31300 - INT, PENALTY, COURT COS/PROP TAX		
31610 - LOCAL SALES TAX - CO TRUSTEE	\$ 70,000.00	
31710 - WHOLESALE BEER TAX		
31800 - BUSINESS TAXES		
31810 - TRI-CITY FLEA MARKET		
32600 - BUILDING AND RELATED PERMITS		\$ 5,000.00
32900 - FESTIVAL VENDOR PERMITS		
33191 - TDOT SAFETY GRANT (POLICE)		
33410 - STATE LAW ENF EDUCATION GRANT		
33430 - TML SAFETY GRANT		
33510 - STATE SALES TAX	\$ 8,000.00	
33520 - STATE INCOME TAX		
33551 - STATE GAS AND MOTOR FUEL		
33552 - STATE-CITY STREETS/TRANSPORTATION		
33591 - GROSS RECEIPTS - TVA		
33710 - PARK - SULLIVAN CO GRANT		
34110 - GENERAL SERVICES		
34131 - RET CHECK CHARGES		
34230 - TELECOMMUNICATION TAX		
34290 - DRIVING SCHOOL	\$ 14,000.00	
35110 - CITY COURT FINES AND COSTS	\$ 40,000.00	
36900 - OTHER FINANCING SOURCES		
36990 - MISCELLANEOUS REVENUE		
36991 - GRANT REVENUE		
37000 - INSURANCE PROCEEDS		
27000 - FUND BALANCE		\$ 157,000.00
<b>TOTAL</b>	<b>\$ 162,000.00</b>	<b>\$ 162,000.00</b>

TOWN OF BLUFF CITY  
BUDGET AMENDMENTS  
FISCAL YEAR ENDING JUNE 30, 2024

	DEBIT	CREDIT
413 WATER/SEWER FUND - REVENUE		
34131 - RETURNED CHECK CHARGE		
36100 - INTEREST EARNING		
36990 - MISCELLANEOUS REVENUE		
36500 - GRANT REVENUE		
37110 - METERED WATER SALES	\$ 9,000.00	
37195 - METER INSTALLATION		
37196 - WATER TAP		\$ 2,400.00
37210 - SEWER SERVICE CHARGE	\$ 13,000.00	
37291 - FORFEITED/PENALTIES	\$ 8,000.00	
37294 - SEWER TAP FEE		
28000 - FUND BALANCE		\$ 27,600.00
TOTAL	\$ 30,000.00	\$ 30,000.00
130 - SANITATION FUND		
34430 - REFUSE COLLECTION/DISPOSAL		\$ 5,000.00
2700 - FUND BALANCE	\$ 5,000.00	
143 - SPECIAL POLICE FUND		
35140 - DRUG RELATED FINES	\$ 2,000.00	
35160 - CONFISCATED DRUG MONEY	\$ 10,000.00	
27000 - FUND BALANCE		\$ 12,000.00
TOTAL	\$ 12,000.00	\$ 12,000.00

TOWN OF BLUFF CITY  
BUDGET AMENDMENTS  
FISCAL YEAR ENDING JUNE 30, 2024

Exhibit 1	DEBIT	CREDIT
GENERAL FUND - EXPENDITURES		
41110- LEGISLATIVE		
134 - BONUS		
252- LEGAL FEES		
141- OASI		
146 - WORKERS COMP		
252 - LEGAL SERVICE		
JUDICIAL - 41200		
110-SALARIES		
ELECTIONS 41400-290		
FINANCIAL ADMINISTRATION - 41500		
110-SALARIES		\$ 5,000.00
113- OVERTIME	\$ 1,000.00	
134- BONUS		
141- OASI		
142 - HEALTH INSURANCE	\$ 1,000.00	
143- RETIREMENT		
146- WORKERS COMP		
147- UNEMPLOYMENT INS		
148- EMPLOYEE TRAINING	\$ 1,000.00	
230- PUB/SUB/DUES		
245-TELEPHONE		
253 - ACCOUNTING AND AUDITING		\$ 1,500.00
255 - LGDP HARDWARE/SOFTWARE		\$ 11,500.00
310-OFFICE SUPPLIES		
691- BANK SERVICE CHARGES		
940-MACHINERY/EQUI		
942- OTHER MACHINERY/EQUIP	\$ 9,000.00	

TOWN OF BLUFF CITY  
BUDGET AMENDMENTS  
FISCAL YEAR ENDING JUNE 30, 2024

<b>41800- CITY HALL</b>		
200-CONTRACTURAL		
241- ELECTRIC		
242-WATER		
245- TELEPHONE		
267-REPAIR/MAINTENANCE		
294-EQUIPMENT RENTAL		
324- JANITORIAL SUPPLIES		
921-BLDINGS/ADMINISTRATIVE		
940-MACHINER/EQUIP		
<b>41820-CITY GARAGE</b>		
241-ELECTRIC		
242-WATER		\$ 1,000.00
245-TELEPHONE		
267- REPAIR/MAINTENANCE	\$ 2,000.00	
324-JANITORIAL SUPPLIES		
940 - MACHINERY AND EQUIP		
<b>41990- OTHER GENERAL GOVERNMENT</b>		
110-STORM DRAIN COORDINATOR		
146-WORKERS COMP		
200-BLDING INSPECTOR	\$ 4,000.00	
236-PUBLIC/EMPLOYEE RELATIONS		
251-MEDICAL		
257 - TN STATE PALANNING	\$ 8,000.00	
259- STORM DRAIN MANAGEMENT		
263 - SBK SNIMAL SHELTER		
510 - INSURANCE		\$ 2,500.00
590 - OTHER FIXED CHARGES		
732- NETWORKS BOND ISSUE		
735-NETWORKS PARTNERSHIP		

TOWN OF BLUFF CITY  
BUDGET AMENDMENTS  
FISCAL YEAR ENDING JUNE 30, 2024

<b>42100 - POLICE</b>		
110-SALARIES		\$ 3,500.00
113- OVERTIME		\$ 9,000.00
134- CHRISTMAS BONUS		
141-OASI		\$ 500.00
142- HEALTH INSURANCE	\$ 9,800.00	
143- RETIREMENT		
146- WORKER COMP.		
147 - UNEMPLOYMENT INS.		
148- EDUCATION/TRAINING		\$ 3,000.00
200- CONTRACTUAL	\$ 4,000.00	
230 - PUBLICITY, SUBSCRIPTION		
235- RANGE FEES		
245-TELEPHONE		
280 - TRAVEL	\$ 2,000.00	
326-UNIFORMS		\$ 8,000.00
329 - OTHER OPERATING SUPPLIES		\$ 4,000.00
331 - GAS, OIL	\$ 1,000.00	
332 - MOTOR VEHICLE PARTS		\$ 2,000.00
940- MACHINERY/EQUIP LEASE		\$ 11,000.00
949 - POLICE CRUISERS - PURCHASE		
<b>43100 - STREETS/HIGHWAYS</b>		
110- SALARIES		\$ 2,000.00
112- CALL OUT PAY		
113- OVERTIME	\$ 1,000.00	
134- CHRISTMAS BONUS		
141- OASI		
142- HEALTH INS.		\$ 8,000.00

TOWN OF BLUFF CITY  
BUDGET AMENDMENTS  
FISCAL YEAR ENDING JUNE 30, 2024

143-RETIREMENT		
146-WORKERS COMP		
200- CONTRACTUAL	\$ 6,000.00	
245- TELEPHONE		
254- ENGINEERING		
260- REPAIR/MAINTENANCE		\$ 1,000.00
294- MACHINER/EQUIP RENTAL		
320-OPERATING SUPPLIES	\$ 1,000.00	
331- GAS , OIL, DIESEL FUEL	\$ 2,300.00	
332-MOTOR VEHICLE PARTS		\$ 2,500.00
326 - CLOTHING AND UNIFORMS		\$ 1,500.00
940-MACHINERY/EQUIPMENT		
942-OTHER MACHINERY/EQUIPMENT		
<b>43190- STATE STREET AID</b>		
241 - ELECTRIC		\$ 2,000.00
340- OTHER REPAIR/MAINTENANCE		
<b>44400- RECREATION</b>		
200 - CONTRACTUAL SER		
241- ELECTRIC		
242- WATER	\$ 2,000.00	
254 - ARCHITECTUARAL,ENGINERRING		
340-OTHER REPAIR/MAINTENANCE		
731- AWARDS FOR SPECIAL EVENTS		
734 - VERTERANS MEMORIAL PARK		
930- IMPROVEMENT OTHER THAN BLDING		
931 - ROADS, STREET, PARKING LOT		
50000 - INTERGOVERNMENTAL EXPENDITURES		
760 - TRANFER TO DEBT SERVICE		
27000 - FUND BALANCE	\$ 24,400.00	
	\$ 79,500.00	\$ 79,500.00

TOWN OF BLUFF CITY  
BUDGET AMENDMENTS  
FISCAL YEAR ENDING JUNE 30, 2024

130-43200 - SANITATION		
200- CONTRACTUAL		
310- OFFICE SUPPLIES		
691 BANK SERVICE CHARGES		
27000		
TOTAL		
143 - SPECIAL POLICE DRUG FUND		
260- REPAIR/MAINTENCE SERVICES		
310- OFFICE SUPPLIES		
332- MOTOR VEHICLE PARTS		
691- BANK SERVICE CHARGES		
940- MACHINERY/EQUIP		
27000		
TOTAL		
413 WATER/SEWER FUND		
52100- WATER UTILITIES		
110- SALARIES		
113- OVERTIME		\$ 1,700.00
134 - BONUS		
141 - OASI		
142 - HEALTH INSURANCE		
143 - RETIREMENT-CURRENT		
148- EMPLOYEE EDUC/TRAINING		
200- CONTRACTUAL		\$ 7,000.00
241- ELECTRIC		
242- WATER		\$ 25,800.00
245 - TELEPHONE		
322 - CHEMICALS/LABS		\$ 4,000.00
324- JANITORIAL SUPPLIES	\$ 500.00	
326 - CLOTHING/UNIFORMS		\$ 500.00



TOWN OF BLUFF CITY  
BUDGET AMENDMENTS  
FISCAL YEAR ENDING JUNE 30, 2024

329-OTHER OPERATING SUPPLIES		
338 - REPAIR PARTS W/S LINES		
590 - OTHER FIXED CHARGES		
940 - MACHINER/EQUIP		
<b>413 - 52200 SEWER</b>		
110-SALARIES		
112-CALL OUT		
113-OVERTIME		
134-CHRISTMAS BONUS		
141-OASI		
142-HOSPITAL/HEALTH INS		\$ 1,000.00
143-RETIREMENT-CURRENT		
256- SEWER TREATMENT - BRISTOL		\$ 23,000.00
<b>413-52314 W/S TRANSMISSION AND COLLECTION</b>		
110 - SALARIES	\$ 8,000.00	
113 - OVERTIME		
134- BONUS		
141 - OASI		
142- HEALTH INS.	\$ 6,000.00	
146 - WORKMEN'S COMPENSATION		\$ 1,000.00
148 - EMPLOYEE ED/TRAINING		\$ 1,000.00
200 - CONTRACTUAL	\$ 7,000.00	
241 - ELECTRIC		
245 - TELEPHONE		
254 - ARCHITECTURAL, ENGINEERING	\$ 3,000.00	
260 - EQUIPMENT REPAIR		
294 - MACHINERY AND EQUIP RENTAL		
326 - CLOTHING AND UNIFORMS		\$ 2,000.00
331 - GAS, OIL & DIESEL FUEL		
332 - MOTOR VEHICLE REPAIRS		

TOWN OF BLUFF CITY  
BUDGET AMENDMENTS  
FISCAL YEAR ENDING JUNE 30, 2024

338 - REPAIR W/S LINES		
532-LAND RENTAL		
590 - OTHER FIXED CHARGES		
940 - MACHINERY/EQUIP		
942-OTHER MACHINERY/EQUIP		
52317- ADMINISTRATIVE/GENERAL		
110 - SALARIES		\$ 800.00
113 - OVERTIME		
134 - CHRISTMAS BONUS		
141 OASI		
142 - HEALTH INS		
143 - RETIRMENT		
146 - WORKER COMP		
148 - EMPLOYEE EDUCATION/TRAINING		
200 - CONTRACTUAL		
230 - PUB/SUB/DUES		
253 - ACCOUNTING AND AUDITING SER		\$ 1,200.00
255 - LGDP HARDWAR/SOFTWARE SUPPORT		
280 - TRAVEL		
310 - OFFICE SUPPLIES		
510 - INSURANCE		\$ 3,000.00
601 - USDA 2015-16 PRINCIPLE		
602 - USDA 2015-16 (INTEREST)		
691 - BANK SERVICE CHARGES		
692 - CAPITAL OUTLAY = GENERAL FUND		
695 - DEPRECIATION EXPENSE		\$ 20,000.00
940 - MACHINERY & EQUIPMENT		
28000 - FUND BALANCE †	\$ 67,500.00	
	\$ 92,000.00	\$ 92,000.00