

ORDNANCE No. 2025-009

**AN ORDNANCE OF THE
TOWN OF BLUFF CITY, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

WHEREAS, Tennessee, 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.

BE IT THEREFORE ORDANED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF BLUFF CITY, TENNESSEE:

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 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:

SECTION 2: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows:

SECTION 3: That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

2025-2026 BUDGET			
GENERAL FUND	FY 2024	FY 2025	FY 2026
	ACTUAL	ESTIMATED	PROPOSED
<u>Revenue</u>			
Local Taxes	990,756	940,000	1,090,000
State of Tennessee	440,396	437,500	447,300
City Court Fines	390,727	350,000	450,000
Other	<u>57,198</u>	<u>61,800</u>	<u>81,700</u>
Total Revenue	1,879,077	1,789,300	2,069,900
<u>Appropriations</u>			
Administration	291,077	297,700	434,000
Police Department	685,107	718,900	815,200
Public Works	336,796	384,100	434,100
Park & Recreation	34,451	51,500	43,500
Other Gen.Gov Expenses	195,857	<u>299,000</u>	<u>318,920</u>
Transfers	<u>68,000</u>		
Total Appropriations	1,611,288	1,751,200	2,045,720
Beginning Fund Balance	2,497,780	2,765,569	2,803,669
Total Available Funds	2,765,569	2,803,669	2,827,849
POLICE DRUG FUND	FY 2024	FY 2025	FY 2026
	ACTUAL	ESTIMATED	PROPOSED
<u>Revenue</u>			
Fines	4,148	<u>16,000</u>	5,400
Confiscated Drug Money	<u>25,034</u>		<u>10,000</u>
Total Revenue	29,182	16,000	15,400
<u>Appropriations</u>			
Motor Vehicle Parts	260		1,000
Machinery & Equipment	26,345	10,000	10,000
Educational & Materials	131	1,000	1,000
Bank Charges	<u>410</u>	<u>400</u>	<u>400</u>
Total Appropriations	27,146	11,400	12,400
Beginning Fund Balance	8,329	10,365	14,965
Total Available Funds	10,365	14,965	17,965

DEBT SERVICE FUND	FY 2024	FY 2025	FY 2026
	ACTUAL	ESTIMATED	PROPOSED
Due from General Fund	<u>72,500</u>	<u>68,000</u>	
Total Revenue	72,500	68,000	
<u>Appropriations</u>			
TN Municipal Bond Principal	65,000	66,000	
TN Municipal Bond Interest	<u>5,669</u>	<u>2,000</u>	
Bank Service Charge			
Total Appropriations	70,669	68,000	
Beginning Fund Balance	116,594	118,425	118,425
Total Available Funds	118,425	118,425	118,425
WATER / SEWER FUND	FY 2024	FY 2025	FY 2026
	ACTUAL	ESTIMATED	PROPOSED
<u>Revenue</u>			
Operating Revenue	1,049,945	1,122,400	1,130,000
Grants	<u>65,856</u>	<u>1,300,000</u>	<u>800,000</u>
Total Revenue	1,115,801	2,422,400	1,930,000
<u>Appropriations</u>			
Water Treatment Plant	227,883	222,150	271,600
Sewer Treatment	186,837	188,250	225,300
W/S Dist. & Collection	93,662	122,050	125,700
Admin & General	<u>520,606</u>	<u>578,750</u>	<u>644,800</u>
Total Appropriations	1,028,988	1,111,200	1,267,400
Beginning Fund Balance	4,176,713	4,263,526	5,574,726
Total Available Funds	4,263,526	5,574,726	6,237,326
SANITATION FUND	FY 2024	FY 2025	FY 2026
	ACTUAL	ESTIMATED	PROPOSED
<u>Revenue</u>			
Refuse Col./Disp. Charges	<u>152,275</u>	<u>166,000</u>	<u>194,600</u>
Total Revenue	152,275	166,000	194,600

<u>Appropriations</u>			
Contracted Services	<u>142,843</u>	<u>154,000</u>	<u>186,200</u>
Total Appropriations	142,843	154,000	186,200
Beginning Fund Balance	19,221	28,653	40,653
Total Available Funds	28,653	40,653	49,053

SECTION 4: At the end of the current fiscal year, the governing body estimates balances (deficits):

		FY 2024	FY 2025	FY 2026
110	General Fund			2,827,849
143	Drug Fund			17,965
211	Debt Service Fund			118,425
413	Water/Sewer Fund			6,237,326
130	Sanitation Fund			49,053

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 (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. 6-56205.

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

SECTION 7: There is hereby levied a property tax of \$.89 per \$100 of assessed value on all real and personal property.

SECTION 8: 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 9: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 10: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 11: This ordinance shall take effect July 1, 2025, the public welfare requiring it.

Lori Staton
Lori Staton, Mayor

Attested: Sharon Greene
Sharon Greene, CMFO, Town Recorder

Approved as to form: J. Paul Frye
J. Paul Frye, Town Attorney

Passed on First Reading: 7/29/25

Passed on Second Reading: 8/14/25

Public Hearing: 8/14/25