ORDINANCE N0. 26-01

AN ORDINANCE OF THE CITY OF ORLINDA, TENNESSEE, ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 THROUGH JUNE 30, 2027

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 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 Board of Mayor and Commissioners 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.

NOW THEREFORE BE IT ORDAINED BT THE BOARD OF MAYOR AND COMMISSIONERS OF THE CITY OF ORLINDA, TENNESSEE AS FOLLOWS:

SECTION 1. That the governing body estimates anticipated revenues of the municipality from all sources to be as follows for fiscal year 2026

General Fund	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Local Taxes	$ 352,001	$ 377,032	$ 374,500
Intergovernmental	$ 210,755	$ 259,011	$ 254,000
Miscellaneous Revenues	$ 256,738	$ 215,257	$ 186,850
Total Revenues	$ 819,494	$ 851,301	$ 815,350
Other Sources	$	$ 0	$ 280,000
Beginning Fund Balance	**$2,476,117**	**$2,570,795**	**$2,636,525**
Total Available Funds	**$3,327,054**	**$3,443,296**	**$3,731,875**

State Street Aid Fund	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Gas Taxes	$ 34,412	$ 44,364	$ 42,000
Miscellaneous Revenues	$ 0	$ 0	$ 0
Total Revenues	$ 34,412	$ 44,364	$ 42,000
Beginning Fund Balance	**$ 54,555**	**$ 81,789**	**$ 99,531**
Total Available Funds	**$ 83,700**	**$110,934**	**$141,531**

SECTION 2. That the governing body appropriates form these anticipated revenues and unexpended and unencumbered funds as follows:

General Fund	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
General Government	$ 456,603	$ 321,626	$ 627,700
Public Safety	$ 218,040	$ 342,607	$1,235,380
Community Center	$ 5,197	$ 17,184	$ 10,700
Streets	$ 13,797	$ 22,160	$ 108,700
Parks and Recreation	$ 31,179	$ 15,991	$ 12,870
Total Appropriations	**$ 724,816**	**$ 719,569**	**$1,995,350**
Ending Fund Balance	**$2,570,795**	**$2,636,523**	**$1,736,522**

State Street Aid Fund	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Repair and Maintenance	$ 7,178	$ 9,150	$ 93,000
Capital Outlay	$	$	$ 0
Total Appropriations	**$ 7,178**	**$ 9,150**	**$ 93,000**
Ending Fund Balance	**$ 81,789**	**$ 99,531**	**$ 48,531**

SECTION 3. At the end of the current fiscal year, the governing body estimates balances/ (deficits) as follows:

General Fund	$1,736,522
Street Aid Fund	$ 48,5311 .

SECTION 4. That the governing body recognizes that municipality has no bonded or other indebtedness.

SECTION 5. During the coming fiscal year, the governing body has planned capital projects and proposed funding as follows:

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
Renovation of Library Building	$280,000	None
Purchase of Fire Truck	$900,000	None

SECTION 6. No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be made in excess of available funds except 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 Section 6-56-205 of the *Tennessee Code Annotated.*

SECTION 7. Comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Section 6-56-206, *Tennessee Code Annotated* will be attached.

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 if the city has notes issued pursuant to Title 9, Chapter 21, Tennessee Code Annotated or loan agreements with a public building authority issued pursuant to Title 12, Chapter 10, Tennessee Code Annotated approved by the Comptroller of the Treasury or Comptroller's Designed with fifteen (15) day of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller or the Treasury of Comptroller's Designee in accordance with Title 9, Chapter 21, Tennessee Code Annotated (the "Statutes.") 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. If the City does not have such debt outstanding, it will file this annual operating and capital budget ordinance and supporting documents with Comptroller of the Treasury or Comptroller's Designee.

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

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

SECTION 11. If any section, clause, provision, or portion of this ordinance is held to be invalid or un-constitutional by any Court of competent jurisdiction, such holdings shall not affect any other section, clause, provision, or portion of this ordinance.

SECTION 12. This ordinance shall take effect July 9, 2026, the public welfare requiring it.

FIRST READING June 25, 2026

SECOND READING July 9, 2026

DATE PASSED July 9, 2026

MAYOR

CITY RECORDER