

**ORDINANCE 2026-003**

**AN ORDINANCE OF THE TOWN OF ROSSVILLE, TENNESSEE AMENDING THE FISCAL YEAR 2025-2026  
BUDGET PASSED BY ORDINANCE 2025-007**

**WHEREAS**, the budget process is one of the most important activities undertaken by governments for the public welfare with the budget process being used to make program, service and capital decisions and allocate scarce resources to programs, services and capital;

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

**WHEREAS**, *Tennessee Code Annotated* Title 9 Chapter 1 Section 116 requires that all funds first be appropriated before being expended and that only funds that are available may be appropriated;

**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 their source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds;

**WHEREAS**, the budget and capital program ordinance are the legal document whereby the governing body appropriates funds and thereby gives the legal authority for expenditures of the Town as required by state law;

**NOW, THEREFORE BE IT ORDAINED** by the Mayor and Board of Aldermen of the Town of Rossville of Rossville, Tennessee, that;

**Section 1:** The General Fund Income and Expenses will be amended as follows; The approved Budget for the fiscal year 2025-2026 revenues for Property taxes and Public Utilities were under estimated, The Pilot for TBC was not included in the budget, Local Sales Tax and Wholesale Beer are projected year to date to be less than originally budgeted, while Wholesale Liquor was underestimated, Business taxes decreased due to a State audit on a Business and collections should resume in next fiscal year, THSO grant for Police was not budgeted and added to cover overtime expenses. Police salaries (payroll taxes) were underbudgeted due to employee turnover and overtime, Admin salaries did not include bonuses and payroll taxes were left off budget by mistake. Capital Improvements to the Police and Park and Rec were removed and will be included in next fiscal year, public works salaries decreased due to open position not being filled.

General Fund Revenues	Original Revenue	Amended Revenue	Total Revenue
110-31100 Property Taxes	872,272	\$ 147,516	\$ 1,019,788
110-31120 Public Utilities Prop Tax	111,448	\$ 32,140	\$143,588
110-31500 Pilot	0	\$ -	\$114,648
110-31610 Local Sales Tax-Trustee	255,000	\$ 22,000	\$277,000
110-31710 Wholesale Beer	\$ 35,000	\$ (14,000)	\$ 21,000
110-31720 Wholesale Liquor	\$ 30,000	\$ 24,000	\$ 54,000
110-32600 Development Fees	\$ 8,000	\$ (7,000)	\$ 1,000
110-31800 Business Taxes	\$ 13,000	\$ (11,200)	\$ 1,800
110-33400 THSO police safety grant	\$ -	\$ 6,488	\$ 6,488
110-33100 Fire grant for hoses	\$ -	\$ 7,300	\$ 7,300
	1,324,720	\$ 207,244	\$ 1,646,612

General Fund- Expenses	Original Appropriation	Amended Appropriation	Total Appropriation
110-41500-111 Admin Salaries	98,309	\$ 3,691	\$ 102,000
110-41500-141 Admin Payroll Taxes	\$ -	\$ 8,000	\$ 8,000
110-41500-146 Workers Comp Admin	\$ 150	\$ 508	\$ 658
110-41500-253 Auditing and Accounting	\$ 17,000	\$ 4,000	\$ 21,000
110-41500-237 Advertising	\$1,000	\$ 5,000	\$ 6,000
110-41500-248 Mobile Phones	\$ 1,200	\$ 2,600	\$ 3,800
110-41500-259 Professional fees Admin	\$ 5,000	\$ 1,000	\$ 6,000
110-41500-310 Office Supplies Admin	\$ 8,000	\$ 1,000	\$ 9,000
110-41500-320 admin operating supplies	25000	\$ 7,000	\$ 32,000
110-41500-169 admin per diem	\$ 30,000	\$ (9,000)	\$ 21,000
110-41500-254 architectural and engineering	\$ 35,000	\$ 15,000	\$ 50,000
110-41500-148 Education and Training	\$ 2,000	\$ 3,000	\$ 5,000
110-41500-148 Utility Services Admin	\$ 5,000	\$ 2,000	\$ 7,000
110-41500-268 Repair and Maint Streets	\$ 250,000	\$ (49,000)	\$ 201,000
110-42100-111 Police Salaries	\$ 444,362	\$ 100,638	\$ 545,000
110-42100-123 Police Overtime	\$ 50,000	\$ -	\$ -
110-42100-141 Police payroll taxes	\$ 36,000	\$ 4,000	\$ 40,000
110-42100-146 Police Workers Comp	\$ 19,000	\$ (3,291)	\$ 15,709
110-42100-261 repair and maintenance vehicles	\$ 10,000	\$ 7,000	\$ 17,000
110-42100-510 police liability insurance	\$ 21,000	\$ 1,323	\$ 22,323
110-42100-245 telephone and other communication	\$ 12,000	\$ (2,000)	\$ 10,000
110-42100-260 Police Building repair maint	\$ 500	\$ 3,500	\$ 4,000
110-42100-320 police operating supplies	\$ 20,000	\$ 10,000	\$ 30,000
110-42100-245 police telecommunications	\$ 12,000	\$ (2,000)	\$ 10,000
110-42100-148 police education and training	\$ 2,500	\$ 3,500	\$ 6,000
110-42100-900 Capital Outlay	\$ 16,000	\$ (16,000)	\$ -
110-42210-146 Fire Workers Comp	\$ 5,000	\$ (1,666)	\$ 3,334
110-42210-239 subscription and dues	\$ 500	\$ 500	\$ 1,000
110-42210-245 Fire telephone and other communication	\$ 12,000	\$ (4,500)	\$ 7,500
110-42210-510 fire liability insurance	\$ 15,000	\$ 964	\$ 15,964
110-42210-237 Fire Advertising	\$ 200	\$ 300	\$ 500
110-42210-310 Fire office supplies	\$ 1,000	\$ 5,000	\$ 6,000
110-42210-262 Repair and maintenance other equipment	\$ 4,250	\$ 20,750	\$ 25,000
110-42210-261 Repair and maint vehicles fire	\$ 4,000	\$ 18,000	\$ 22,000
110-42210-266 Repair and maint building fire	\$ 1,000	\$ 1,500	\$ 2,500
110-42210-326 clothing/uniforms fire	\$ 4,000	\$ 4,000	\$ 8,000
110-42210-331 Fire Gas, Oil, Diesel, Fuel	\$ 3,000	\$ 4,000	\$ 7,000
110-42210-720 grant for fire hose	\$ -	\$ 7,300	\$ 7,300
110-42210-900 Fire Capital Outlay	\$ 7,500	\$ 8,500	\$ 16,000
110-44710-259 Park professional services	\$ 13,000	\$ 7,000	\$ 20,000
110-44710-510 Park liability insurance	\$ 4,000	\$ 519	\$ 4,519
110-44710-900 Capital Outlay	\$ 50,000	\$ -	\$ -
110-44710-325 BBQ Expenses	\$ 25,000	\$ 5,000	\$ 30,000
110-44710-329 Park Decorations	\$ 4,000	\$ 8,000	\$ 12,000
110-43100-111 Public Works Salaries	\$ 35,360	\$ (20,360)	\$ 15,000
110-43100-145 Public Works-Workers Comp	\$ 300	\$ 633	\$ 933
110-43100-320 Public Works-Operating	\$ 1,000	\$ 1,000	\$ 2,000
	\$ 1,311,131	\$ 167,909	\$ 1,379,040

**Section 2:** The Street Aid expenses will be amended by increasing the budget on the utility line item due to an increase in street lights. Solid Waste Income decreased by \$1,000 because projected was a bit lower than expected.

St Aid Fund Revenues	Original Revenue	Amended Revenue	Total Revenue
121-33551	38,000	\$ (1,000)	\$ 37,000
	0	\$ -	\$0
	\$ -	\$ -	\$0
	38,000	\$ (1,000)	\$37,000

St Aid Expenses	Original Appropriation	Amended Appropriation	Total Appropriation
121-43190-240 St Aid Utility Services	30,000	\$ 5,000	\$ 35,000
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$30,000	\$ 5,000	\$ 35,000

**Section 3:** The Solid Waste expenses will be amended by increasing the Sanitation Services to ensure that the overall budget is not exceeded when year end journal entries are entered.

Solid Waste Expenses	Original Appropriation	Amended Appropriation	Total Appropriation
131-43200-298 Sanitation Collection Fees	140,000	\$ 40,000	\$ 180,000
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$140,000	\$ 40,000	\$ 180,000

**Section 4:** After adoption by this governing body, this amendment will be presented to the Director of the Office of State and Local Finance as required by Tennessee Code Annotated Title 9 Chapter 21 Section 403 for continuing approval of a balanced budget.

**Section 5:** All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

**Section 6:** 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 7:** This Ordinance shall take effect at the earliest date allowed by law, the public welfare requiring it.

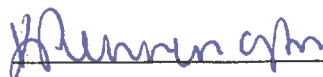
Passed 1<sup>st</sup> Reading: March 10, 2026

Public Hearing: June 9, 2026

Passed 2<sup>nd</sup> Reading: June 9, 2026



Judy Watters, Mayor



**ORDINANCE No. 2026-004**

**AN ORDINANCE OF THE  
TOWN OF ROSSVILLE, TENNESSEE  
ADOPTING THE ANNUAL BUDGET AND TAX RATE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**

WHEREAS, Tenn, 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.

**NOW THEREFORE BE IT ORDAINED BY THE GOVERNING BODY OF THE TOWN OF ROSSVILLE, TENNESSEE AS FOLLOWS:**

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 2027, 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:

<b>GENERAL FUND</b>	<b>Actual FY 2025</b>	<b>Estimated Actual FY 2026</b>	<b>Budget FY 2027</b>
<b>Revenues</b>			
Local Taxes	\$ 1,323,239	\$ 1,729,305	\$ 1,943,734
Licenses And Permits	62,682	37,945	40,600
Intergovernmental	288,158	278,433	277,900
Charges For Services		-	-
Fines And Forfeitures	191,620	215,550	220,000
Other	231,448	176,462	138,400
<b>Other Financing Sources</b>			
Issuance of Debt / Debt Proceeds	-	-	-
Sale of Capital Assets	-	-	-
Transfers In - from other funds	-	-	-
Transfers In - from other funds (PILOT)	-	-	-
<b>Other Financing Sources</b>	<b>\$ 2,097,147</b>	<b>\$ 2,437,695</b>	<b>\$ 2,620,634</b>
<b>Appropriations</b>			
<b>Expenditures</b>			
Department of Administration	\$ 421,085	\$ 558,945	\$ 606,150
Police Department	816,539	784,986	826,678
Fire Department	310,341	240,518	423,057
Office of Building Inspector	17,777	16,667	17,000
Parks Department	65,766	70,197	217,611
Debt Service - Principal and Interest	-	-	-
Public Works Dept	18,369	23,661	59,230
[insert additional organizational unit]	-	-	-
<b>Other Financing Uses</b>			
Transfers Out - to other funds	-	-	-
<b>Total Appropriations</b>	<b>\$ 1,649,877</b>	<b>\$ 1,694,974</b>	<b>\$ 2,149,726</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>447,270</b>	<b>742,721</b>	<b>470,908</b>
<b>Beginning Fund Balance July 1</b>	<b>3,696,702</b>	<b>4,143,972</b>	<b>4,886,693</b>
<b>Ending Fund Balance June 30</b>	<b>\$ 4,143,972</b>	<b>\$ 4,886,693</b>	<b>\$ 5,357,601</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	<b>251.2%</b>	<b>288.3%</b>	<b>249.2%</b>

STATE STREET AID FUND	Estimated		
	Actual FY 2025	Actual FY 2026	Budget FY 2027
<b>Revenues</b>			
State Gas and Motor Fuel Taxes	\$ 39,693	\$ 39,232	\$ 40,500
	-	-	-
<b>Other Financing Sources</b>			
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 39,693</b>	<b>\$ 39,232</b>	<b>\$ 40,500</b>
<b>Appropriations</b>			
Public Works Department	\$ 72,037	\$ 33,807	\$ 35,091
Debt Service - Principal and Interest	-	-	-
<b>Total Appropriations</b>	<b>\$ 72,037</b>	<b>\$ 33,807</b>	<b>\$ 35,091</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>(32,344)</b>	<b>5,425</b>	<b>5,409</b>
<b>Beginning Fund Balance July 1</b>	<b>116,570</b>	<b>84,226</b>	<b>89,651</b>
<b>Ending Fund Balance June 30</b>	<b>\$ 84,226</b>	<b>\$ 89,651</b>	<b>\$ 95,060</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	<b>116.9%</b>	<b>265.2%</b>	<b>270.9%</b>

SOLID WASTE FUND	Estimated		
	Actual FY 2025	Actual FY 2026	Budget FY 2027
<b>Revenues</b>			
Solid Waste Disposal Fees	\$ 155,665	\$ 199,224	\$ 212,000
Interest	879	133	150
Sale of Surplus Assets	-	-	-
Miscellaneous Other Revenue	-	-	-
Transfers In - from other funds	-	-	-
<b>Other Financing Sources</b>			
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
<b>Other Financing Sources</b>	<b>\$ 156,544</b>	<b>\$ 199,357</b>	<b>\$ 212,150</b>
<b>Appropriations</b>			
Sanitation Services	\$ 149,215	\$ 156,827	\$ 180,000
Debt Service	-	-	-
<b>Total Appropriations</b>	<b>\$ 149,215</b>	<b>\$ 156,827</b>	<b>\$ 180,000</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>7,329</b>	<b>42,530</b>	<b>32,150</b>
<b>Beginning Fund Balance July 1</b>	<b>92,525</b>	<b>99,854</b>	<b>142,384</b>
<b>Ending Fund Balance June 30</b>	<b>\$ 99,854</b>	<b>\$ 142,384</b>	<b>\$ 174,534</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	<b>66.9%</b>	<b>90.8%</b>	<b>97.0%</b>

<b>DRUG FUND</b>	<b>Actual FY 2025</b>	<b>Estimated Actual FY 2026</b>	<b>Budget FY 2027</b>
<b>Revenues</b>			
Fines And Forfeitures	\$ 721	\$ 500	\$ 800
Other	-	-	-
<b>Other Financing Sources</b>			
Issuance of Debt / Debt Proceeds	-	-	-
Transfers In - from other funds	-	-	-
<b>Other Financing Sources</b>	<b>\$ 721</b>	<b>\$ 500</b>	<b>\$ 800</b>
<b>Appropriations</b>			
Drug Enforcement	\$ -	\$ -	\$ -
Debt Service	-	-	-
<b>Total Appropriations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>721</b>	<b>500</b>	<b>800</b>
<b>Beginning Fund Balance July 1</b>	<b>2,065</b>	<b>2,786</b>	<b>3,286</b>
<b>Ending Fund Balance June 30</b>	<b>\$ 2,786</b>	<b>\$ 3,286</b>	<b>\$ 4,086</b>
<b>Ending Fund Balance as a % of Appropriations</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>

<b>WATER and SEWER FUND</b>	<b>Actual FY 2025</b>	<b>Estimated Actual FY 2026</b>	<b>Budget FY 2027</b>
<b>Operating Revenues</b>			
Water Sales	\$ 281,022	\$ 315,580	\$ 385,104
Sewer Fees	339,016	380,386	449,910
Tap Fees	45,247	13,333	15,000
Miscellaneous Other Fees	281,971	73,027	127,455
<b>Total Operating Revenues</b>	<b>\$ 947,256</b>	<b>\$ 782,326</b>	<b>\$ 977,469</b>
<b>Operating Expenses</b>			
Water Salaries	\$ 175,259	\$ 182,093	\$ 187,555
Water Department	-	-	-
Sewer Department	-	-	-
Other	196,958	265,374	254,757
Depreciation	175,175	175,175	175,175
<b>Total Operating Expenses</b>	<b>\$ 547,392</b>	<b>\$ 622,642</b>	<b>\$ 617,487</b>
<b>Operating Income (Loss)</b>	<b>\$ 399,864</b>	<b>\$ 159,684</b>	<b>\$ 359,982</b>
<b>Nonoperating Revenues (Expenses)</b>			
Revenue: Investment Income	\$ -	\$ -	\$ -
Grants - Operating	-	-	-
Other Income	-	-	-
Expense: Debt Service - Interest Expense	(23,276)	(19,044)	(12,747)
Other Expense	-	-	-
<b>Total Nonoperating Revenue (Expenses)</b>	<b>\$ (23,276)</b>	<b>\$ (19,044)</b>	<b>\$ (12,747)</b>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>\$ 376,588</b>	<b>\$ 140,640</b>	<b>\$ 347,235</b>
<b>Capital Contributions and Transfers</b>			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	-	-	-
Capital Contributions - Other	-	-	-
Transfers In - from Other Funds	-	-	-
Transfers Out - to Other Funds (PILOT)	-	-	-
<b>Total Capital Contributions and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Change in Net Position</b>	<b>\$ 376,588</b>	<b>\$ 140,640</b>	<b>\$ 347,235</b>
<b>Beginning Net Position July 1</b>	<b>7,865,172</b>	<b>8,241,760</b>	<b>8,382,400</b>
<b>Ending Net Position June 30</b>	<b>\$ 8,241,760</b>	<b>\$ 8,382,400</b>	<b>\$ 8,729,635</b>

**Statutory Change in Net Position Reconciliation:**

<b>Change in Net Position</b>	<b>\$ 376,588</b>	<b>\$ 140,640</b>	<b>\$ 347,235</b>
<b>Subtract:</b>			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	-	-	-
Capital Contributions - Other	-	-	-
Grants - Operating	-	-	-
Transfers In - from Other Funds	-	-	-
<b>Total amount subtracted for statutory change</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Statutory Change in Net Position*</b>	<b>\$ 376,588</b>	<b>\$ 140,640</b>	<b>\$ 347,235</b>

SECTION 2: At the end of the fiscal year 2026, the governing body estimates fund balances or deficits as follows:

Fund	Estimated Fund Balance/Net Position at June 30, 2026	
General Fund	\$	4,886,693
State Street Street Aid Fund		89,651
Solid Waste Fund		142,384
Drug Fund		1,221
Water & Sewer Fund		8,382,400

SECTION 3: That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Town of Rossville  
Schedule of Outstanding Debt and Budgeted Debt Service  
Fiscal Year 2027

Note: Enter information in the unshaded cells.

Fund	Type of Debt	Loan Name and Description	Maturity	Authorized & Unissued	Total Principal Outstanding at June 30	Scheduled Annual Debt Service			Detailed Budget Page Number		
						Principal	Interest	Total			
General	Bonds								\$ -	-	
	Loan Agreements									-	
	Notes									-	
	Leases									-	
	<b>Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sanitation	Bonds									\$ -	-
	Loan Agreements									-	-
	Notes									-	-
	Leases									-	-
	<b>Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water and Sewer	Bonds									\$ -	-
	Loan Agreements	USDA Sewer Loan		575,000	439,669	12,747	12,645			25,392.00	6
	Notes									-	-
	Leases									-	-
	<b>Total</b>			\$ 575,000	\$ -	\$ 439,669	\$ 12,747	\$ 12,645	\$ -	\$ 25,392	-
<b>Total Outstanding Debt</b>				\$ 575,000	\$ -	\$ 439,669	\$ 12,747	\$ 12,645	\$ -	\$ 25,392	-

SECTION 4: During the coming fiscal year (2027) the governing body has pending and planned capital projects with proposed funding as follows:

Pending Capital Projects	Pending Capital Projects - Total Expense	Pending Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Pending Capital Projects Expense Financed by Debt Proceeds
Water Tank, Raw Water Well, Water Treatment Plant	\$ 6,014,323.00	\$ 4,785,164.00	\$ 1,229,159.00

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. § 6-56-205.

SECTION 6: Money may be transferred from one appropriation to another in the same fund in an amount of up to **\$5,000.00** by the Mayor, subject to such limitations and procedures as set by the Governing Body pursuant to Tenn. Code Ann. § 6-56-209. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance.

SECTION 8: There is hereby levied a property tax of **\$1.119** per \$100 of assessed value on all real and personal property.

SECTION 9: 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 10: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 11: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 12: This ordinance shall take effect July 1, 2026, the public welfare requiring it.

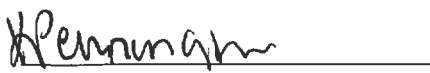
Passed 1<sup>st</sup> Reading: May 12, 2026

Public Hearing June 9, 2026

Passed 2<sup>nd</sup> Reading: June 9, 2026

  
\_\_\_\_\_  
Mayor

ATTESTED:

  
\_\_\_\_\_  
City Clerk

SEAL