

KIMBALL BOARD OF MAYOR AND ALDERMEN

**Monthly Board Meeting
Thursday, May 1, 2025, 6:00 PM**

PUBLIC HEARING

- 1. Call to Order Public Hearing**
- 2. Ordinance No. 294 – An Ordinance Amending the Annual Operating Budget & Capital Program of Kimball, Tennessee for Fiscal Year 2024-2025**
- 3. Close Public Hearing**

AGENDA

- 1. Call to Order the May 1, 2025, Meeting of the Kimball Board of Mayor & Aldermen**
- 2. Prayer**
- 3. Pledge of Allegiance**
- 4. Roll Call**
- 5. Approval of the Minutes of the Regular Meeting from April 3, 2025**
- 6. Old Business**
- 7. Open Bids on Lights for the Soccer Complex**
- 8. Second and Final Reading of Ordinance 294 – An Ordinance Amending the Annual Operating Budget & Capital Program of Kimball, Tennessee for Fiscal Year 2024-2025**
- 9. First Reading of Ordinance 295 – An Ordinance of the Town of Kimball, Tennessee Adopting the Annual Budget and Tax Rate for the Fiscal Year Beginning July 1, 2025, and Ending June 30, 2026**
- 10. Approval of the Maintenance Department to Purchase a New 2025 Polaris 1000 from Battle Creek Sports in the amount of \$17,502.00 with accessories, doc and registration fees**
- 11. Approve the South Pittsburg Police Department to Purchase Chevrolet Tahoe #83 VIN#4312 and Chevrolet Tahoe #88 VIN#4278 at the price of \$10,000 per Tahoe**
- 12. Approve the 12th Judicial District Drug Task Force to Forgo the Annual Donation for the Next 5 years for Chevrolet Tahoe #86 VIN#2415**
- 13. Maintenance Report**
- 14. Fire Report**
- 15. Park Board Report**
- 16. Police Report**
- 17. Planning Commission Report**
- 18. Attorney Report**
- 19. New Business**
- 20. Public Comments**
- 21. Adjourn**

ORDINANCE No. 295

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

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 KIMBALL, 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 2026, 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:

GENERAL FUND		Actual FY 2024	Estimated Actual FY 2025	Budget FY 2026
Revenues				
Local Taxes	\$	3,091,436	\$ 2,836,414	\$ 2,914,000
Licenses And Permits		39,176	42,170	40,000
Intergovernmental		323,880	292,470	1,465,200
Charges For Services		5,862	5,068	4,950
Fines And Forfeitures		9,800	18,264	14,050
Other		203,784	259,354	120,800
Other Financing Sources				
Issuance of Debt / Debt Proceeds		-	-	-
Sale of Capital Assets		10,000	47,000	-
Transfers In - from other funds		-	-	-
Transfers In - from other funds (PILOT)		-	-	-
Total Revenues and Other Financing Sources		\$ 3,683,938	\$ 3,500,740	\$ 4,559,000
Appropriations				
Expenditures				
Department of Administration	\$	221,835	\$ 228,254	\$ 230,667
Town Property/Building/Other		177,001	322,420	164,000
Other General Government Expenses		1,144,855	1,035,200	2,509,125
Police Department		802,581	1,313,470	925,291
Fire and Rescue Dpartment		109,589	190,730	897,210
Highways and Streets Department		417,586	369,860	349,290
Sanitation Department		206,935	228,504	248,274
Parks and Recreation Department		114,190	483,315	416,693
Other Financing Uses				
Transfers Out - to other funds		-	-	-
Total Appropriations		\$ 3,194,572	\$ 4,171,753	\$ 5,740,550
Change in Fund Balance (Revenues - Appropriations)		489,366	(671,013)	(1,181,550)
Beginning Fund Balance July 1		4,868,440	5,357,806	4,686,793
Ending Fund Balance June 30		\$ 5,357,806	\$ 4,686,793	\$ 3,505,243
Ending Fund Balance as a % of Total Appropriations		167.7%	112.3%	61.1%
Debt Service paid from General Fund				
Debt Management				
Acct #	Note Principal Paid	\$ -	\$ -	\$ -
Acct #	Note Interest Paid	-	-	-
Acct #	Bond Principal Paid	-	-	-
Acct #	Bond Interest Paid	-	-	-
Acct #	Loan Agreement Principal Paid			
Acct #	Loan Agreement Interest Paid			
Acct #	Lease Principal Paid	-	-	-
Acct #	Lease Interest Paid	-	-	-
Total Annual Debt Service Payments		\$ -	\$ -	\$ -

STATE STREET AID FUND		Actual	Estimated	Budget
		FY 2024	FY 2025	FY 2026
Revenues				
State Gas and Motor Fuel Taxes	\$	39,870	\$ 40,373	\$ 39,900
Gas Tax Increase		13,881	13,607	13,800
Interest		298	389	300
Other Financing Sources				
Issuance of Debt / Debt Proceeds		-	-	-
Transfers In - from other funds		-	-	-
Total Revenues and Other Financing Sources	\$	54,049	\$ 54,369	\$ 54,000
Appropriations				
Public Works Department	\$	37,132	\$ 46,790	\$ 54,000
Debt Service - Principal and Interest		-	-	-
Total Appropriations	\$	37,132	\$ 46,790	\$ 54,000
Change in Fund Balance (Revenues - Appropriations)		16,917	7,579	-
Beginning Fund Balance July 1		79,671	96,588	104,167
Ending Fund Balance June 30	\$	96,588	\$ 104,167	\$ 104,167
Ending Fund Balance as a % of Total Appropriations		260.1%	222.6%	192.9%

DRUG FUND		Actual	Estimated	Budget
		FY 2024	FY 2025	FY 2026
Revenues				
Fines And Forfeitures	\$	464	\$ 580	\$ 500
Other		33	42	30
Other Financing Sources				
Issuance of Debt / Debt Proceeds		-	-	-
Transfers In - from other funds		-	-	-
Total Revenues and Other Financing Sources	\$	497	\$ 622	\$ 530
Appropriations				
Drug Enforcement	\$	-	\$ -	\$ -
Debt Service		-	-	-
Total Appropriations	\$	-	\$ -	\$ -
Change in Fund Balance (Revenues - Appropriations)		497	622	530
Beginning Fund Balance July 1		10,184	10,681	11,303
Ending Fund Balance June 30	\$	10,681	\$ 11,303	\$ 11,833
Ending Fund Balance as a % of Appropriations		#DIV/0!	#DIV/0!	#DIV/0!

SEWER FUND	Estimated		
	Actual FY 2024	Actual FY 2025	Budget FY 2026
Operating Revenues			
Sewer Charges	\$ 196,173	\$ 199,057	\$ 185,000
Tap Fees	-	-	1,000
Grease Trap Fees	6,000	6,600	7,000
Miscellaneous Other Fees	39,288	-	-
Total Operating Revenues	\$ 241,461	\$ 205,657	\$ 193,000
Operating Expenses			
Administrative	\$ -	\$ 500	\$ 1,000
Sewer Department	53,365	47,151	54,000
Other	-	-	-
Depreciation	112,973	110,000	128,000
Total Operating Expenses	\$ 166,338	\$ 157,651	\$ 183,000
Operating Income (Loss)	\$ 75,123	\$ 48,006	\$ 10,000
Nonoperating Revenues (Expenses)			
Revenue: Investment Income	\$ 34,599	\$ 38,450	\$ 27,000
Grants - Operating	-	-	-
Other Income	-	-	-
Expense: Debt Service - Interest Expense			
Other Expense			
Total Nonoperating Revenue (Expenses)	\$ 34,599	\$ 38,450	\$ 27,000
Income (Loss) Before Capital Contributions and Transfers	\$ 109,722	\$ 86,456	\$ 37,000
Capital Contributions and Transfers			
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)			
Total Capital Contributions and Transfers	\$ -	\$ -	\$ -
Change in Net Position	\$ 109,722	\$ 86,456	\$ 37,000
Beginning Net Position July 1	3,084,591	3,194,313	3,280,769
Ending Net Position June 30	\$ 3,194,313	\$ 3,280,769	\$ 3,317,769
Statutory Change in Net Position Reconciliation:			
Change in Net Position	\$ 109,722	\$ 86,456	\$ 37,000
<u>Subtract:</u>			
Capital Contributions - Tap Fees in Excess of Cost	\$ -	\$ -	\$ -
Capital Contributions - Grants	-	-	-
Capital Contributions - Other	-	-	-
Grants - Operating	-	-	-
Transfers In - from Other Funds	-	-	-
Total amount subtracted for statutory change	\$ -	\$ -	\$ -
Statutory Change in Net Position*	\$ 109,722	\$ 86,456	\$ 37,000

SECTION 2: At the end of the fiscal year 2025, the governing body estimates fund balances or deficits as follows:

Fund	Estimated Fund Balance/Net Position at June 30, 2025
General Fund	\$ 4,686,793
State Street Street Aid Fund	104,167
Drug Fund	11,303

SECTION 3: That the governing body herein certifies that there is no debt by the town for this fiscal year.

SECTION 4: During the coming fiscal year (2026) 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
Police Cars/Equipment	\$ 4,033.00	\$ 4,033.00	\$ -
Parks Concessions/Restroom/Office/Storage	\$ 30,844.00	\$ 30,844.00	
Proposed Future Capital Projects	Proposed Future Capital Projects - Total Expense	Proposed Future Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Proposed Future Capital Projects Expense Financed by Debt Proceeds
ARPA TDEC Grant	\$ 1,100,000.00	\$ 1,100,000.00	\$ -
ARPA TDEC COLLABERATION Grant	\$ 300,000.00	\$ 300,000.00	
Office Equipment	\$ 6,000.00	\$ 6,000.00	
Police Equipment - Radios/Walkies	\$ 135,000.00	\$ 135,000.00	
Fire Grant for Fire Truck	\$ 722,000.00	\$ 722,000.00	
Fire Truck/Other Equipment	\$ 100,000.00	\$ 100,000.00	
Streets/Highway Paving	\$ 100,000.00	\$ 100,000.00	
Parks Soccer Lights	\$ 265,500.00	\$ 265,500.00	
Parks Paving Near Concessions	\$ 34,500.00	\$ 34,500.00	

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 \$1500 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 \$0.0853 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, 2025, the public welfare requiring it.

Passed 1st Reading: May 1, 2025

Public Hearing: June 5, 2025

Passed 2nd Reading: June 5, 2025

Rex Russell
Mayor

ATTESTED:

Jonia May
Town Recorder



CERTIFICATION

I, Tonia May, Recorder/CMFO of the Town of Kimball, Tennessee, do hereby certify that the foregoing is a true and correct copy of Ordinance No. 295 adopted on June 5, 2025, by the governing body of the Town of Kimball, and duly signed by Rex Pesnell, Mayor and by Tonia May, Recorder, on the 6th of June, 2025.

Tonia May

Signature

Tonia May - Recorder/CMFO

Name and Title, Printed

6/5/2025

Date

