City of Moscow, Tennessee – FISCAL YEAR 2027 BUDGET
Public Notice & Hearing Agenda
As required by **T.C.A. § 656206**

Notice of Public Hearing

PUBLIC NOTICE IS HEREBY GIVEN that the Mayor and Board of Aldermen of the City of Moscow, Tennessee will hold a **public hearing** on the proposed FY 2027 annual operating budget at **6:00PM on 07-13-26** at **City Hall**, to consider adoption of the budget ordinance **26-0709A**.

The budget, ordinance, and all financial data are public record and available at City Hall upon request.

General Fund

Revenues

Fund	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Local Taxes	$446654	$451900	$449000
Intergovernmental	$238144	$103673	$189490
Other Revenues	$147013	$112609	$234200
TOTAL Revenues	**$831829**	**$668182**	**$872690**

Appropriations

Fund	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Salaries	$413109	$465934	$385000
Other Sources	$386240	$168416	$417332
TOTAL Expenditures	**$799349**	**$634350**	**$802332**
Beginning Fund Balance	$519675	$516013	$575000
Ending Fund Balance	$575000	$559246	$645000
Number FTE	10	11.5	9

Water and Sewage Utility Fund

Revenues

Fund	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Water & Sewer Sales	$370037	$378100	$390460
Water Sales Delinquent	$8227	$450	$3000

Fund	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Interest	$4421	$3200	$1200
TOTAL Revenues	**$382685**	**$381750**	**$394660**

Appropriations

Fund	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Salaries	$80400	$154000	$100000
Other Sources	$264062	$553233	$290000
TOTAL Expenditures	**$344462**	**$707233**	**$390000**
Beginning Fund Balance	$1125356	$1102535	$1163509
Ending Fund Balance	$1163509	$1085029	$1167909
Number FTE	2	2	2.5

State Street Aid Fund

Revenue

Fund	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Gas & Motor Taxes	$19032	$20054	$30950
TOTAL Revenues	**$19032**	**$20054**	**$30950**

Appropriations

Salaries	$0	$0	$0
Repairs	$0	$43150	$11500
Beginning Fund Balance	$0	$89060	$19032
Ending Fund Balance	$19032	$65910	$19450

Parks and Recreation Fund

Revenue

Fund	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed
Event Income	$1432	$1000	$2000
TOTAL Revenues	**$1432**	**$1000**	**$2000**

Appropriations

Rentals & Entertainment	$3000	$3000	$5000
Food	$1380	$3000	$2000
Promotions	$724	$3000	$3000
Ending Fund Balance	$134	$0	$2000

Moscow TN FY26 Balance Estimates

Fund	FY 2027 Beginning Balances	FY 2027 Ending Balances	+/-
General	575814	598025	+22211
Water	1163509	1167909	+4400
Drug	18340	15000	-3340
Parks & Rec	134	2000	+1866
12 Month CD	166200	172400	+6200
Totals	**1923997**	**1955334**	**+31337**