FIRST READING January 17, 2023

SECOND READING February 21, 2023

PASSED February 21, 2023

AN ORDINANCE NO. BR2023-03

AN ORDINANCE TO AMEND CHAPTER 2 ("ADMINISTRATION"), ARTICLE VII ("TAXATION AND FINANCE"), DIVISION 4 ("BUDGET") OF THE CODE OF THE CITY OF BLUE RIDGE, GEORGIA WITH RESPECT TO THE PROCESS FOR ADOPTING THE CITY'S ANNUAL BUDGET; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, Chapter 2 ("Administration"), Article VII ("Taxation and Finance"), Division 4 ("Budget") of the Code of the City of Blue Ridge, Georgia ("Code") provides generally for the process of adopting the City's annual budget; and

WHEREAS, City staff has recommended changes to the process by which the City adopts its annual budget; and

WHEREAS, the City Council finds it in the public interest to change the process by which it adopts its annual budget, as recommended by City staff.

NOW, THEREFORE, BE IT ORDAINED, AND IT IS HEREBY ORDAINED by the authority of the City Charter and general law, that Chapter 2 ("Administration"), Article VII ("Taxation and Finance"), Division 4 ("Budget") of the Code of the City of Blue Ridge, Georgia, is hereby amended as set forth herein:

SECTION 1. CHAPTER 2 ("ADMINISTRATION"), ARTICLE VII ("TAXATION AND FINANCE"), DIVISION 4 ("BUDGET")

Chapter 2 ("Administration"), Article VII ("Taxation and Finance"), Division 4 ("Budget") of the Code of the City of Blue Ridge, Georgia, is hereby amended as shown on Exhibit "A" attached hereto.

SECTION 2. SEVERABILITY.

If any paragraph, subparagraph, sentence, clause, phrase, or any portion of this ordinance shall be declared invalid or unconstitutional by any court of competent jurisdiction or if the provisions of any part of this ordinance as applied to any particular situation or set of circumstances shall be declared invalid or unconstitutional, such invalidity shall not be construed to effect the portions of this ordinance not so held to be invalid, or the application of this ordinance to other circumstances not so held to be invalid. It is hereby declared to be the intent of the City Council of the City of Blue Ridge to provide for separate and divisible parts, and it does hereby adopt any and all parts hereof as may not be held invalid for any reason.

SECTION 3. REPEAL OF CONFLICTING ORDINANCES TO THE EXTENT OF THE CONFLICT.

All parts of prior ordinances, in conflict with the terms of this ordinance are hereby repealed to the extent of the conflict; but it is hereby provided, that any ordinance, or any provision of any ordinance, or law which may be applicable hereto and aid in carrying out and making effective the intent, purpose and provisions hereof, is hereby adopted as a part hereof, and shall be legally construed to be in favor of upholding this ordinance on behalf of the City of Blue Ridge, Georgia.

SECTION 4. <u>EFFECTIVE DATE.</u>

The effective date of this ordinance shall be upon its passage by the City Council.

SO ORDAINED this 21 day of February, 2023.

MAYOR AND CITY COUNCIL OF BLUE RIDGE

Mayor, City of Blue Ridge

Clerk, City of Blue Ridge

EXHIBIT "A"



DIVISION 4. BUDGET

Sec. 2-679. Fiscal year.

The city shall operate on a fiscal year beginning January 1 and ending December 31. (Code 1979, § 4-201; Code 2003, § 35.45)

Sec. 2-680. Budget

On or before November 1 of each fiscal year, the city administrator shall submit to the city council a proposed operating budget for the ensuing fiscal year. The budget shall be accompanied by a message containing a statement of the general fiscal policies of the city, the important features of the budget, explanations of major changes recommended for the next fiscal year, a general summary of the budget, and such other comments and information as it may deem pertinent. The operating budget, the capital improvements budget, the budget message, and all supporting documents shall be filed in the office of the city clerk and shall be open to public inspection.

(Code 1979, § 4-202; Code 2003, § 35.46)

Sec. 2-681. Advertisement of budget hearing.

A statement advising the residents of the City of the availability of the proposed budget shall be published in a newspaper of general circulation within the City. The notice shall be published during the week in which the proposed budget is submitted to the city council. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The public hearing shall be held at least one week prior to the meeting of the city council at which adoption of the budget resolution will be considered. Notice of the public hearing shall be published in a newspaper of general circulation within the City at least one week before the hearing is held.

(Code 1979, § 4-204; Code 2003, § 35.48)

Sec. 2-682. Budget hearing.

The budget hearing shall be conducted by the city council. Citizens may present oral or written statements on the entire budget during this hearing.

(Code 1979, § 4-205; Code 2003, § 35.49)

Sec. 2-683. Adoption.

(a) The city council may adopt the budget any time after the budget hearing but no later than January 10 of the fiscal year.

(Code 1979, § 4-206; Code 2003, § 35.50)

Sec. 2-684. Amendments.

(a) The city council may amend the budget during or after the budget hearing (Code 1979, § 4-207; Code 2003, § 35.51)

Sec. 2-685. Form and content of budget.

- (a) The municipal budget shall be prefaced by a clear general summary of its contents and shall show in detail all estimated income, indicating the proposed property tax levy, and all proposed expenditures for the ensuing fiscal year. It shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the preceding fiscal year.
- (b) Separate items shall be included for at least the following:
 - (1) Administration, operation and maintenance expenses of each department or office of the city, including a breakdown for salaries and wages for each such unit;
 - (2) Interest and debt redemption charges;
 - (3) Proposed capital expenditures, detailed by departments and offices, when practicable;
 - (4) Cash deficits of the preceding year;
 - (5) Contingent expenses in an amount not more than three percent of the total amount of administration, operation and maintenance expenses; and
 - (6) Such reserves as may be deemed advisable by the city council.
- (c) The total of proposed expenditures shall not exceed the total of anticipated revenue. (Code 1979, § 4-208; Code 2003, § 35.52)

Sec. 2-686. Capital program.

- (a) A five-year capital program may be submitted to the city council at the same time that the budget is introduced for approval. The capital program shall include:
 - (1) A clear general summary of its contents;
 - (2) A list of all capital improvements which are proposed to be undertaken for the five fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements;
 - (3) Cost estimates, method of financing and recommended time schedules for each such improvement; and
 - (4) The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

(b) The information of subsection (a) of this section may be revised and extended each year with regard to capital improvements still pending or in process of construction or acquisition.

(Code 1979, § 4-209; Code 2003, § 35.53)

(Code 1979, § 4-210; Code 2003, § 35.54)

Sec. 2-687. Emergency appropriations.

Notwithstanding any other provision of this division, the city council may make emergency appropriations after the adoption of a budget for a purpose which was not foreseen at the time of the adoption thereof or for which adequate provision was not made therein. Such an appropriation shall be made only to meet a public emergency affecting life, health, safety, property or the public peace and shall be made only out of actual unappropriated revenues or surplus. If there is no surplus, then temporary borrowing in notes may be made, provided that any such borrowed amounts are included as an appropriation in the next succeeding year's budget.

(Code 1979, § 4-211; Code 2003, § 35.55)

Sec. 2-688. Lapse of appropriations.

Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the next succeeding year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three years pass without any disbursement from or encumbrance of the appropriation.

(Code 1979, § 4-212; Code 2003, § 35.56)

Sec. 2-689. Judicial in rem tax foreclosures.

- (a) The city council hereby declares that it will follow the requirements of O.C.G.A. § 48-4-75 et seq., relating to tax sales, regarding judicial in rem foreclosures of tax executions.
- (b) The duly appointed mayor, city clerk, deputy city clerk, city attorney and other agents as appointed from time to time by the city council shall have the authority to commence tax foreclosures and to file petitions with the county superior court in accordance with O.C.G.A. § 48-4-75 et seq., relating to tax sales.
- (c) As provided by state law effective April 7, 1995, the city may undertake judicial in rem tax foreclosures for delinquent taxes. The tax sales may be for enforcement and collection of delinquent taxes for all prior tax years, or the current tax year, or any combination thereof.

(Res. No. 04-10, 10-12-2004)