

ORDINANCE NO. 21-009

AN ORDINANCE BY THE TOWN OF KINGSTON SPRINGS COMMISSION TO AMEND ORDINANCE 2020-003 AND ACCEPT A BUDGET AMENDMENT FOR THE JULY 1, 2020 THROUGH JUNE 30, 2021 FISCAL YEAR BUDGET.

WHEREAS, Tennessee Code Annotated Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivision 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 had published the annual operating budget and budgetary comparisons of the proposed newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the 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 governing body will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE TOWN OF KINGSTON SPRINGS, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows:

General Fund #110 Revenue	FY 2018-2019 Actual (From Audit)	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Beginning Fund Balance			1,884,310
Local Taxes	1,269,959	1,513,067	1,489,749
Building & Related Permits	33,982	16,193	28,325
Intergovernmental	888,292	688,551	1,448,440
Fines and Forfeitures	5,752	29,515	13,945
Other	179,088	49,083	566,834
Total Revenue	2,377,073	2,296,409	3,547,293
Total Available Funds	2,377,073	2,296,409	5,431,603

Drug Fund #127 Revenue	FY 2018-2019 Actual (From Audit)	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Beginning Fund Balance			196,010
Fines and Forfeitures	1,012	1,137	1,171
Other	456	482	496
Total Revenue	1,468	1,619	1,667
Total Available Funds	1,468	1,619	197,677

Adequate Facility Tax #310 Revenue	FY 2018-2019 Actual (From Audit)	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Beginning Fund Balance			74,850
Local Taxes	12,218	1,253	12,000
Other	220	254	120
Total Revenue	12,438	1,507	12,120
Total Available Funds	12,438	1,507	86,970

Sewer Fund #412 Revenue	FY 2018-2019 Actual (From Audit)	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Beginning Fund Balance			976,947
Service Charges & Fees	414,289	442,823	455,918
Other	8,276	3,741	92,689
Total Revenue	422,565	446,564	548,607
Total Available Funds	422,565	446,564	1,525,554

SECTION 2: That the governing body appropriates from these anticipated revenue and unexpended and unencumbered funds as follows:

General Fund #110 Appropriations	FY 2018-2019 Actual (From Audit)	FY 2019-2020 Estimated	FY 2020-2021 Proposed
General Government	111,000	131,747	156,739
Administrative	162,252	223,024	198,186
City Council	12,330	11,251	12,684
Judicial	3,000	3,000	3,000
City Attorney	17,975	22,397	36,684
City Clerk	104,271	107,707	113,199
Grant Administration	27,575	68,645	866,621
State Financial Support	0	0	90,666
Planning and Zoning	20,365	18,404	23,250
Codes Dept.	31,394	42,681	47,128
Police Dept.	510,387	678,927	717,677
Fire Dept.	943,172	236,071	190,254
Streets Dept.	547,712	461,859	297,274
State Street Aid	46,429	95,039	88,416
Park Dept.	273,644	309,105	415,417
Tourims/Economic Development	46,515	14,088	15,762
Debt	132,598	182,956	52,761
Total Appropriations	2,990,619	2,606,901	3,325,718

Drug Fund #127 Appropriations	FY 2018-2019 Actual (From Audit)	FY 2019-2020 Estimated	FY 2020-2021 Proposed
	87,139	18,896	101,960
Total Appropriations	87,139	18,896	101,960

Adequate Facility Tax #310 Appropriations	FY 2018-2019 Actual (From Audit)	FY 2019-2020 Estimated	FY 2020-2021 Proposed
	0	0	35,000
Total Appropriations	0	0	35,000

Sewer Fund #412 Appropriations	FY 2018-2019 Actual (From Audit)	FY 2019-2020 Estimated	FY 2020-2021 Proposed
Operating Expenses	245,050	242,784	272,691
Other Expenses	5,348	531,197	351,461
Depreciation	107,850	108,000	134,979
Total Appropriations	358,248	881,981	759,131

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

	Fund Balance
General Fund	2,105,885
Drug Fund	95,717
Adequate Facility Tax Fund	51,970
Sewer Fund	766,423

SECTION 4: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

General Fund -Bonded or Other Indebtedness	Debt Redemption (Principal)	Interest Requirements	Debt Authorized and Unissued
Bonds			
Notes	35,000	17,761	
Capital Leases			
Other Debt (TML Bond Fees)			
Total	35,000	17,761	

Sewer Fund - Bonded or Other Indebtedness	Debt Redemption (Principal)	Interest Requirements	Debt Authorized and Unissued
Bonds			
Notes	76,000.00	24,627.00	
Capital Leases			
Other Debt			

Total	76,000.00	24,627.00
-------	-----------	-----------

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

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 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 Section 6-56-205 of the Tennessee Code Annotated.

SECTION 7: Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the Tennessee Cod Annotated. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 8: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending balances and the number of full time equivalent employees required by Section 6-56-206, Tennessee Code Annotated will be attached.

SECTION 9: If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with Section 6-56-210, Tennessee Code Annotated provided sufficient revenue are being collected to support the continuing appropriations. Approval of the Director of the Division of Local Finance in the comptroller of the Treasury for a continuation budget will be requested in any indebtedness is outstanding.

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: This ordinance shall take effect 9-14-2021, the public welfare requiring it.

First Reading

August 19, 2021

Public Hearing

September 16, 2021

Final Reading

September 16, 2021

Francis A. Gross III, Mayor

Francis A. Gross III

Jamie Dupre, Recorder

Jamie Dupre

2020-2021 Year End Adjustments

GENERAL FUND #110		From	To	Difference	Description	BE #
31610	Local Sales Tax Co-Trustee	\$ 364,348.00	\$ 373,125.00	\$ 8,777.00	Moved to Line Items Over YE	1034
33400	Grants	\$ 824,385.00	\$ 735,974.15	\$ (88,410.85)	Property Grant \$2171.00 & THSO Grant \$84.15 Governor's Local Grant (\$90,666)	1007 & JE 10964
33410	State Officers Supplement Pay	\$ 4,200.00	\$ 9,800.00	\$ 5,600.00	Supplemental Pay received in July 2020 for 19-20 FY	987
34794	Farmer's Market	\$ -	\$ 250.00	\$ 250.00	Add Farmer's Market Revenue	989
33595	Sports Betting	\$ -	\$ 425.00	\$ 425.00	Add Sports Betting Revenue	1015
36000	Other Revenues	\$ 8,000.00	\$ 92,589.47	\$ 84,589.47	TN Cares Act Grant funds, PEP Dividends, and Insurance Claim, Received from County for Over Collected Rural Fire Tax to Purchase Swift Water Rescue Rafts	1006/1026
36350	Insurance Claims	\$ -	\$ 21,374.65	\$ 21,374.65	Insurance Claim- Flood Received 5-17-21	1020
36730	Donations	\$ 100.00	\$ 350,100.00	\$ 350,000.00	Donation for Splash Pad from Jake Owen	1027
41000-265	Repair & Maintenance Grounds	\$ 5,500.00	\$ 500.00	\$ (5,000.00)	Move to Line Item 972	990
41000-385	Virus/Disease Control and Prevention	\$ -	\$ 12,000.00	\$ 12,000.00	TN Cares Act Grant	1006
41000-972	Projects/Improvements to City Building	\$ -	\$ 7,500.00	\$ 7,500.00	Increase line item for foundation for Lundy Cupp carving and from line item 265	1002
41110-111	Salaries	\$ 149,648.00	\$ 150,766.00	\$ 1,118.00	Year End Adjustments - Line Item Over YE	1034
41520-252	Legal Services	\$ 29,000.00	\$ 36,334.00	\$ 7,334.00	Year End Adjustments - Line Item Over YE	1034
41580-142	Health Insurance	\$ 16,682.00	\$ 16,745.00	\$ 63.00	Year End Adjustments - Line Item Over YE	1034
41590-746	State Financial Report	\$ -	\$ 90,666.00	\$ 90,666.00	Governor's Local Support Grant	JE 10964
42100-113	State Officers Supplement Pay	\$ 4,200.00	\$ 9,800.00	\$ 5,600.00	Supplemental Pay received in July 2020 for 19-20 FY	987
42100-261	Repair & Maintenance- Motor Vehicle	\$ 5,000.00	\$ 13,969.80	\$ 8,969.80	TN Care Act	991/1006
42100-385	Virus/Disease Control and Prevention	\$ -	\$ 550.00	\$ 550.00	TN Cares Act Grant funds, PEP Dividends, and Insurance Claim	1006
42200-385	Projects/Improvements/Equipment	\$ -	\$ 625.00	\$ 625.00	TN Cares Act Grant funds, PEP Dividends, and Insurance Claim	1006
43100-385	Virus/Disease Control and Prevention	\$ -	\$ 100.00	\$ 100.00	TN Cares Act Grant funds, PEP Dividends, and Insurance Claim	1006
44700-385	Virus/Disease Control and Prevention	\$ -	\$ 500.00	\$ 500.00	TN Cares Act Grant funds, PEP Dividends, and Insurance Claim	1006

44700-480	Natural Disaster	\$ -	\$ 6,506.84	\$ 6,506.84	Expenses paid by Insurance Claim for Flood	1023
44700-972	Projects/Improvements/Equipment	\$ -	\$ 126,000.00	\$ 126,000.00	Deposit on Splash Pad	1017
47000-256	Cheatham Co. Economic Dev Board	\$ 12,500.00	\$ 12,555.00	\$ 55.00	Year End Adjustments - Line Item Over YE	1034
47000-373	Farmer's Market	\$ 3,000.00	\$ 3,207.00	\$ 207.00	Year End Adjustments - Line Item Over YE	1034
DRUG FUND #127		From	To	Difference	Description	BE #
42100-972	Projects/Improvements/Equipment	\$ -	\$ 138,531.00	\$ 138,531.00	Replace PSD vehicle that was totaled	1005/1008
DRUG FUND #127		From	To	Difference	Description	BE #
36350	Insurance Claims	\$ -	\$ 87,252.53	\$ 87,252.53	Insurance Claim- Flood Received 5-25-21	1021
52200-340	Septic Tank Pumping	\$ 10,000.00	\$ 18,000.00	\$ 8,000.00	Increase line item due to tank pumping at the condos- Avalon	1001
52200-480	Natural Disaster	\$ -	\$ 15,834.10	\$ 15,834.10	Expenses paid by Insurance Claim- Flood	1025