

## **ORDINANCE NO. 20-008 - AMENDING ORDINANCE 19-002 THE 2019-2020 BUDGET**

### **TOWN OF KINGSTON SPRINGS FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020.**

**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:

<b>General Fund #110 Revenue</b>	<b>FY 2017-2018 Actual (From Audit)</b>	<b>FY 2018-2019 Estimated</b>	<b>FY 2019-2020 Proposed</b>
<b>Beginning Fund Balance</b>			<b>1,941,434</b>
Local Taxes	1,244,385	1,420,078	1,481,063
Building & Related Permits	36,366	30,898	23,300
Intergovernmental	820,810	793,041	1,289,453
Fines and Forfeitures	28,785	25,596	35,720
Other	91,723	665,648	126,030
<b>Total Revenue</b>	<b>2,222,069</b>	<b>2,935,261</b>	<b>2,955,566</b>
<b>Total Available Funds</b>	<b>2,222,069</b>	<b>2,935,261</b>	<b>4,897,000</b>

<b>Drug Fund #127 Revenue</b>	<b>FY 2017-2018 Actual (From Audit)</b>	<b>FY 2018-2019 Estimated</b>	<b>FY 2019-2020 Proposed</b>
<b>Beginning Fund Balance</b>			<b>222,703</b>
Fines and Forfeitures	865	1,104	1,137
Other	619	32,468	482
<b>Total Revenue</b>	<b>1,484</b>	<b>33,572</b>	<b>1,619</b>
<b>Total Available Funds</b>	<b>1,484</b>	<b>33,572</b>	<b>224,322</b>

<b>Adequate Facility Tax #310 Revenue</b>	<b>FY 2017-2018 Actual (From Audit)</b>	<b>FY 2018-2019 Estimated</b>	<b>FY 2019-2020 Proposed</b>
<b>Beginning Fund Balance</b>			<b>71,290</b>
Local Taxes	14,019	12,218	10,000
Other	89	221	120
<b>Total Revenue</b>	<b>14,108</b>	<b>12,439</b>	<b>10,120</b>
<b>Total Available Funds</b>	<b>14,108</b>	<b>12,439</b>	<b>81,410</b>

<b>Sewer Fund #412 Revenue</b>	<b>FY 2017-2018 Actual (From Audit)</b>	<b>FY 2018-2019 Estimated</b>	<b>FY 2019-2020 Proposed</b>
<b>Beginning Fund Balance</b>			<b>1,251,455</b>
Service Charges & Fees	502,909	438,574	443,534
Other	6,111	6,284	5,463
<b>Total Revenue</b>	<b>509,020</b>	<b>444,858</b>	<b>448,997</b>
<b>Total Available Funds</b>	<b>509,020</b>	<b>444,858</b>	<b>1,700,452</b>

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

<b>General Fund #110 Appropriations</b>	<b>FY 2017-2018 Actual (From Audit)</b>	<b>FY 2018-2019 Estimated</b>	<b>FY 2019-2020 Proposed</b>
General Government	100,307	138,972	146,655
Administrative	155,977	170,293	235,361
City Council	11,664	12,330	12,492
Judicial	3,000	3,000	3,000
City Attorney	23,283	21,870	34,150
City Clerk	97,472	130,449	107,640
Grant Administration	8,163	29,695	782,600
Planning and Zoning	22,515	18,110	23,250
Codes Dept.	30,273	31,998	45,471
Police Dept.	427,244	522,816	674,432
Fire Dept.	103,599	926,036	235,570
Streets Dept.	199,210	496,484	602,060
State Street Aid	47,652	118,737	103,436
Park Dept.	256,319	319,236	330,175
Tourims/Economic Development	38,136	16,588	15,000
Debt	327,079	133,128	182,956
<b>Total Appropriations</b>	<b>1,851,893</b>	<b>3,089,742</b>	<b>3,534,248</b>

<b>Drug Fund #127 Appropriations</b>	<b>FY 2017-2018 Actual (From Audit)</b>	<b>FY 2018-2019 Estimated</b>	<b>FY 2019-2020 Proposed</b>
	65,931	87,481	18,897
<b>Total Appropriations</b>	<b>65,931</b>	<b>87,481</b>	<b>18,897</b>

<b>Adequate Facility Tax #310 Appropriations</b>	<b>FY 2017-2018 Actual (From Audit)</b>	<b>FY 2018-2019 Estimated</b>	<b>FY 2019-2020 Proposed</b>
	10,000	0	0
<b>Total Appropriations</b>	<b>10,000</b>	<b>0</b>	<b>0</b>

<b>Sewer Fund #412 Appropriations</b>	<b>FY 2017-2018 Actual (From Audit)</b>	<b>FY 2018-2019 Estimated</b>	<b>FY 2019-2020 Proposed</b>
Operating Expenses	166,613	196,635	234,715
Other Expenses	576,820	915,717	568,975
Depreciation	98,712	107,850	108,000
<b>Total Appropriations</b>	<b>842,145</b>	<b>1,220,202</b>	<b>911,690</b>

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

	<b>Fund Balance</b>
<b>General Fund</b>	<b>1,362,752</b>
<b>Drug Fund</b>	<b>205,425</b>
<b>Adequate Facility Tax Fund</b>	<b>81,410</b>
<b>Sewer Fund</b>	<b>788,762</b>

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

<b>General Fund -Bonded or Other Indebtedness</b>	<b>Debt Redemption (Principal)</b>	<b>Interest Requirements</b>	<b>Debt Authorized and Unissued</b>
<b>Bonds</b>	119,000	5,950	
<b>Notes</b>	32,704	19,102	
<b>Capital Leases</b>			
<b>Other Debt (TML Bond Fees)</b>	6,200		
<b>Total</b>	<b>157,904</b>	<b>25,052</b>	

Sewer Fund - Bonded or Other Indebtedness	Debt Redemption (Principal)	Interest Requirements	Debt Authorized and Unissued
Bonds			
Notes	97,000.00	27,156.00	
Capital Leases			
Other Debt			
Total	97,000.00	27,156.00	

**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 Code 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 8-20-2020, the public welfare requiring it.

First Reading

August 20, 2020

Public Hearing

September 17, 2020

Final Reading

September 17, 2020

Francis A. Gross III, Mayor

Francis A. Gross III

Jamie Dupre, Recorder

Jamie Dupre

## 2019-2020 Year End Adjustments

GENERAL FUND #110		From	To	Difference	Description	BE #
31100	Property Taxes	645,120.00	670,541.00	25,421.00	Set tax rate to .70 cents	971
31513	Payment In Lieu Of Tax Sewer	7,241.00	8,439.00	1,198.00	Increased because of change in property tax rate	971
36000	Other Revenue	70,500.00	73,570.81	3,070.81	Increased because received money from insurance to repair park truck	
110-41000-145	The TN Plan	0.00	450.00	450.00	Pay percentage for retired employees	971
110-41520-252	Legal Services	26,000.00	33,800.00	7,800.00	Attorney Fee exceeded line item	980
110-41710-205	Administrative Hearing Officer	5,000.00	0.00	-5,000.00	Moved to Attorney Fees	980
110-41710-298	Demolition	5,000.00	2,200.00	-2,800.00	Moved to Attorney Fees	980
110-42100-141	OASI	27,700.00	27,710.00	10.00	OASI exceeded line item	
110-42200-141	OASI	2,314.00	2,304.00	-10.00	Line Item Adjustments	
110-43100-972	Projects/Improvements	110,600.00	149,000.00	38,400.00	Purchase Mini-X and remove purchase of new truck	968
110-44700-261	Repair & Main. Vehicle	2,500.00	5,570.81	3,070.81	Insurance Claim on truck	
TOTAL GEN. ADJ.				71,610.62		
SEWER FUND #412						
412-52200-185	Payment In Lieu Of Tax Sewer	7,241.00	8,439.00	1,198.00	Increased because of change in property tax rate	970
412-52200-972	Projects/Improvements	92,000.00	377,003.00	285,003.00	2018-2019 Cumby expenses moved to 2019-2020 and Settlement	956 & 964
TOTAL SEWER ADJ.				286,201.00		