



**ORDINANCE NO. 2019-022**

**AN ORDINANCE OF THE CITY OF ADAMS, TENNESSEE,  
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING  
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 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 governing body will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE CITY OF ADAMS, 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</b>	<b>FYE 2018 Actual</b>	<b>FYE 2019 Estimated</b>	<b>FYE 2020 Proposed</b>
Local Taxes	\$265,545	\$200,326	\$143,840
Intergovernmental Revenue	68,736	67,631	65,450
License and Permits	0	0	0
Museum	1,232	1,610	1,225
Charges For Services	20,325	22,438	21,090
<b>Total Revenue</b>	<b>\$355,838</b>	<b>\$292,005</b>	<b>\$231,605</b>
Fund Balance	\$445,980	\$604,277	700,467
Other sources	\$40,440	\$4,968	\$7,000
<b>Total Available Funds</b>	<b>\$842,258</b>	<b>\$901,250</b>	<b>\$939,072</b>

<b>General Fund - Fire Department</b>	<b>FYE 2018 Actual</b>	<b>FYE 2019 Estimated</b>	<b>FYE 2020 Proposed</b>
Robertson County Receipts	\$75,525	\$75,525	\$75,525
Interest	229	200	250
Donations	10,191	3,704	6,900
Transfer in from Gen Fund	4,800	4,800	4,800
<b>Total Revenue</b>	<b>\$90,745</b>	<b>\$84,229</b>	<b>\$87,475</b>
Fund Balance	\$86,520	\$74,247	96,568
Other sources	\$200	\$0	\$0
<b>Total Available Funds</b>	<b>\$177,465</b>	<b>\$158,476</b>	<b>\$184,043</b>

<b>General Fund - Recreation Department</b>	<b>FYE 2018 Actual</b>	<b>FYE 2019 Estimated</b>	<b>FYE 2020 Proposed</b>
Charges for Services	\$36,901	\$22,980	\$30,500
Interest	117	82	100
Other Cash Receipts	5,742	2,500	1,500
<b>Total Revenue</b>	<b>\$42,760</b>	<b>\$25,562</b>	<b>\$32,100</b>
Fund Balance	\$51,823	\$40,735	46,081
Other sources	\$0	\$0	0
<b>Total Available Funds</b>	<b>\$94,583</b>	<b>\$66,297</b>	<b>\$78,181</b>

<b>State Street Aid Fund</b>	<b>FYE 2018 Actual</b>	<b>FYE 2019 Estimated</b>	<b>FYE 2020 Proposed</b>
State Gasoline Tax	\$ 20,882	\$ 20,165	\$ 20,000
Interest	\$ 354	\$ 95	\$ 100
Other Cash Receipts	-	20,000	-
<b>Total Revenue</b>	<b>\$ 21,236</b>	<b>\$ 40,260</b>	<b>\$ 20,100</b>
Fund Balance	\$ 105,352	\$ 112,738	\$ 139,998
<b>Total Available Funds</b>	<b>\$ 126,588</b>	<b>\$ 152,998</b>	<b>\$ 160,098</b>

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

<b>General Fund</b>	<b>FYE 2018 Actual</b>	<b>FYE 2019 Estimated</b>	<b>FYE 2020 Proposed</b>
General Government			
Administrative	69,040	54,932	66,250
Museum	1,254	1,196	4,345
Other	162,887	139,855	236,126
Transfers Out to Other Funds	4,800	4,800	4,800
Debt Management	-	-	-
<b>Total Appropriations</b>	<b>\$ 237,981</b>	<b>\$ 200,783</b>	<b>\$ 311,521</b>

<b>General Fund - Fire Department</b>	<b>FYE 2018 Actual</b>	<b>FYE 2019 Estimated</b>	<b>FYE 2020 Proposed</b>
Administrative	14,694	10,735	16,050
Other	88,524	51,173	89,575
Transfers Out to Other Funds	-	-	-
<b>Total Appropriations</b>	<b>\$ 103,218</b>	<b>\$ 61,908</b>	<b>\$ 105,625</b>

<b>General Fund - Recreation Department</b>	<b>FYE 2018 Actual</b>	<b>FYE 2019 Estimated</b>	<b>FYE 2020 Proposed</b>
Recreation Department	32,848	20,216	42,390
Transfers Out to Other Funds	21,000	-	-
<b>Total Appropriations</b>	<b>\$ 53,848</b>	<b>\$ 20,216</b>	<b>\$ 42,390</b>

<b>State Street Aid Fund</b>	<b>FYE 2018 Actual</b>	<b>FYE 2019 Estimated</b>	<b>FYE 2020 Proposed</b>
Street Lighting	\$ 13,395	\$ -	\$ -
Street Repair & Maintenance	\$ 455	\$ 13,000	\$ 50,000
<b>Total Appropriations</b>	<b>\$ 13,850</b>	<b>\$ 13,000</b>	<b>\$ 50,000</b>

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

General Fund	\$	700,467
General Fund - Fire Department	\$	96,568
General Fund - Recreation Department	\$	46,081
State Street Aid Fund	\$	139,998

SECTION 5. During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

<b>Proposed Capital Projects</b>	<b>Proposed Amount Financed by Appropriations</b>	<b>Proposed Amount Financed by Debt</b>
Fire Department - Turn Out Gear	\$ 6,000.00	
Fire Department - Automatic Garage Door, Traylor	\$ 36,000.00	
General Fund Bell School - Elevator or Ramp	\$ 55,000.00	
General Fund Grounds - Walking Trails, Water Line, Side Walks	\$ 40,000.00	
Recreation Club - Update Bleachers	\$ 5,000.00	

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 fund 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 the Section 6-56-210, Tennessee Code Annotated provided sufficient revenues are being collected to support the continuing appropriations. Approval of the Director of the Division Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.

SECTION 10. There is hereby levied a property tax of \$0.3491 per \$100 of assessed value on all real and personal property.

SECTION 11. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 12. This ordinance shall take effect on July 1, 2019, the public welfare requiring it.

Passed First Reading:

5.9.19

Passed Second and Final Reading:

6.13.19

Mary Mantooth  
Mary Mantooth, Mayor

Anna Luke  
Attest: Anna Luke, City Recorder