



ORDINANCE NO. 2025-066

**AN ORDINANCE OF THE CITY OF ADAMS, TENNESSEE,
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING
JULY 1, 2025 THROUGH JUNE 30, 2026**

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:

General Fund	FYE 2024 Actual	FYE 2025 Estimated	FYE 2026 Proposed
Local Taxes	\$472,872	\$478,733	\$404,376
Intergovernmental Revenue	193,648	103,336	85,200
Interest & Donations	65,274	89,002	50,600
Museum	2,549	1,668	1,750
Charges For Services	26,670	25,894	25,870
Total Revenue	\$761,014	\$698,633	\$567,796
Fund Balance	\$1,311,344	\$1,505,890	1,646,460
Other sources	-	-	-
Total Available Funds	\$2,072,358	\$2,204,523	\$2,214,256

General Fund - Fire Department	FYE 2024 Actual	FYE 2025 Estimated	FYE 2026 Proposed
Robertson County Receipts	\$117,400	\$117,400	\$117,400
Interest	2,740	3,500	3,500
Donations	1,500	11,000	2,000
Transfer in from Gen Fund	27,994	132,950	75,000
Total Revenue	\$149,634	\$264,850	\$197,900
Fund Balance	\$177,230	\$180,643	89,096

Other sources	14,732	27,635	2,150
Total Available Funds	\$341,596	\$473,128	\$289,146

General Fund - Recreation Department	FYE 2024 Actual	FYE 2025 Estimated	FYE 2026 Proposed
Charges for Services	\$53,694	\$65,235	\$48,000
Interest	207	800	800
Other Cash Receipts	18,990	25,645	2,500
Total Revenue	\$72,892	\$91,680	\$51,300
Fund Balance	\$36,747	\$49,268	59,017
Other sources	-	-	-
Total Available Funds	\$109,639	\$140,948	\$110,317

State Street Aid Fund	FYE 2024 Actual	FYE 2025 Estimated	FYE 2026 Proposed
State Gasoline Tax	\$ 21,715	\$ 21,980	\$ 21,980
Interest	\$ 5,797	\$ 3,000	\$ 3,000
Other Cash Receipts	-	-	-
Total Revenue	\$ 27,512	\$ 24,980	\$ 24,980
Fund Balance	\$ 149,072	\$ 167,955	\$ 152,935
Total Available Funds	\$ 176,584	\$ 192,935	\$ 177,915

SECTION 2: That the governing body projects anticipated expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, from those revenues and unexpended and unencumbered funds as follows for fiscal year 2026:

General Fund	FYE 2024 Actual	FYE 2025 Estimated	FYE 2026 Proposed
General Government			
Administrative	113,278	117,571	143,240
Museum	2,221	475	3,500
Other	422,974	307,067	393,375
Transfers Out to Other Funds	27,994	132,950	75,000
Debt Management	-	-	-
Total Appropriations	\$ 566,467	\$ 558,063	\$ 615,115

General Fund - Fire Department	FYE 2024 Actual	FYE 2025 Estimated	FYE 2026 Proposed
Administrative	55,548	94,500	96,120
Other	105,405	289,532	144,900
Transfers Out to Other Funds	-	-	-
Total Appropriations	\$ 160,953	\$ 384,032	\$ 241,020

General Fund - Recreation Department	FYE 2024 Actual	FYE 2025 Estimated	FYE 2026 Proposed
Recreation Department	60,371	81,931	51,090
Transfers Out to Other Funds	-	-	-
Total Appropriations	\$ 60,371	\$ 81,931	\$ 51,090

State Street Aid Fund	FYE 2024 Actual	FYE 2025 Estimated	FYE 2026 Proposed
Street Lighting	\$ -	\$ -	\$ -
Street Repair & Maintenance	\$ 8,629	\$ 40,000	\$ 40,000
Total Appropriations	\$ 8,629	\$ 40,000	\$ 40,000

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

General Fund	\$ 1,646,460
General Fund - Fire Department	\$ 89,096
General Fund - Recreation Department	\$ 59,017
State Street Aid Fund	\$ 152,935

SECTION 4. During the coming fiscal year (2026) the governing body has pending and planned capital projects with proposed funding as follows:

Pending Capital Projects	Pending Capital Projects Total Expense	Pending Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Pending Capital Projects Expense Financed by Debt Proceeds
[enter each project individually]	\$ -	\$ -	\$ -

Proposed Future Capital Projects	Proposed Future Capital Projects - Total Expense	Proposed Future Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Proposed Future Capital Projects Expense Financed by Debt Proceeds

SECTION 5. 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 6. Money may be transferred from one appropriation to another in the same fund in an

amount of up to \$10,000 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 7. 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 8. There is hereby levied a property tax of \$0.3000 per \$100 of assessed value on all real and personal property.

SECTION 9. This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval if the City has debt issued pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or Comptroller's Designee in accordance with Title 9, Chapter 21 of the Tennessee Code Annotated (the "Statutes".) If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's Designee. If the City does not have such debt outstanding, it will file this annual operating and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.

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. All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 12. This ordinance shall take effect on July 1, 2025, the public welfare requiring it.

Passed First Reading: May 8th 2025

Passed Second and Final Reading: June 12th 2025



Mayor



City Recorder