

**ORDINANCE 2019-007**

**AN ORDINANCE OF THE TOWN OF THOMPSON'S STATION, TENNESSEE  
ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR  
BEGINNING JULY 1, 2019 AND ENDING 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 Board of Mayor and Aldermen 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 Board will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF THOMPSON'S STATION, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows for fiscal year 2019:

General Fund Revenues	FY 2017-2018 Actual	FY 2018-2019 Estimated	FY 2019-2020 Proposed
Local taxes	\$1,401,861	\$1,364,789	\$1,388,500
Licenses and Permits	1,107,373	1,015,456	1,106,600
Intergovernmental	633,955	575,949	690,000
Other Revenue	1,592,144	45,574	641,400
Total Revenues	4,735,333	3,001,768	3,826,500
Beginning Fund Balance	6,048,081	6,054,516	6,622,409
Total Available Funds	\$10,783,414	\$9,056,284	\$10,448,909

State Street Aid Fund Revenue	FY 2017-2018 Actual	FY 2018-2019 Estimated	FY 2019-2020 Proposed
Intergovernmental	\$167,992	\$173,086	\$178,000
Total Revenues	167,992	173,086	178,000
Beginning Fund Balance	20,259	188,251	284,801
Total Available Funds	\$188,251	\$361,337	\$462,801

Wastewater Fund Revenue	FY 2017-2018 Actual	FY 2018-2019 Estimated	FY 2019-2020 Proposed
Wastewater Fees	\$972,721	\$1,077,817	\$1,186,619
Tap Fees	531,514	498,151	500,000
Other Revenue	37,168	47,549	55,350
Total Revenues	1,541,403	1,623,517	1,741,969
Beginning Fund Balance	2,269,018	3,842,297	3,978,538
Total Available Funds	\$3,810,421	\$5,465,814	\$5,720,507

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

General Fund Expenditures	FY 2017-2018 Actual	FY 2018-2019 Estimated	FY 2019-2020 Proposed
Government Administrative	\$3,829,220	\$1,342,914	\$1,534,187
Streets	81,722	35,400	40,000
Capital Outlay	1,913,486	700,000	3,912,000
Parks	54,560	43,561	20,150
Debt Service	136,650	312,000	301,267
Total Appropriations	6,015,638	2,433,875	5,807,604
Surplus/(Deficit)	-1,280,305	567,893	-1,981,104
Ending Fund Balance	\$6,054,516	\$6,622,409	\$4,641,305

State Street Aid Fund Exp.	FY 2017-2018 Actual	FY 2018-2019 Estimated	FY 2019-2020 Proposed
Streets	\$0	\$76,536	\$170,000
Total Appropriations	0	76,536	170,000
Surplus/(Deficit)	167,992	96,550	8,000
Ending Fund Balance	\$188,251	\$284,801	\$292,801

Wastewater Fund Expenses	FY 2017-2018 Actual	FY 2018-2019 Estimated	FY 2019-2020 Proposed
Wastewater Department	\$1,002,291	\$863,993	\$1,061,429
Debt Service	126,153	123,283	120,525
Capital Assets/Projects	481,450	500,000	3,700,000
Total Appropriations	1,609,894	1,487,276	4,881,954
Surplus/(Deficit)	-68,491	136,241	-3,139,985
Ending Fund Balance	\$3,842,297	\$3,978,538	\$838,554

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

General Fund	\$6,622,409
State Street Aid Fund	\$284,801
Wastewater Fund	\$3,978,538

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

Bonded or Other Indebtedness	Debt Principal	Interest Requirements	Debt Authorized and Unissued	Principal Outstanding at June 30
Bonds	\$0	\$0	\$0	\$0
Notes	\$2,431,685	\$62,382	\$0	\$2,431,685
Capital Leases	\$0	\$0	\$0	\$0
Other Debt	\$0	\$0	\$0	\$0

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 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: 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 7: There is hereby levied a property tax of \$.103 per \$100 of assessed value on all real and personal property.

SECTION 8: 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 Town has notes issued pursuant to Title 9, Chapter 21, *Tennessee Code Annotated* or loan agreements with a public building authority issued pursuant to Title

12, Chapter 10, *Tennessee Code Annotated* approved by the Comptroller of the Treasury or Comptroller's Designee 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, *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 Town does not have such debt outstanding, it will file this annual operating budget and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.

SECTION 9: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

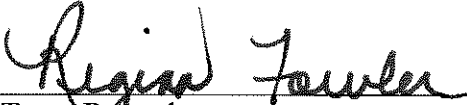
SECTION 10: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 11: If any section, clause, provision of this ordinance is held to be invalid or unconstitutional by any Court of competent jurisdiction, such holdings shall not affect any other section, clause, provision of this ordinance.

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

  
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Corey Napier, Mayor

ATTEST:

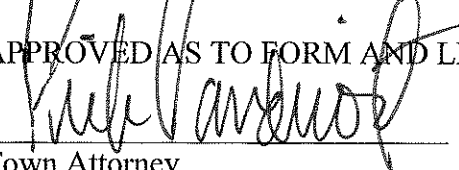
  
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Town Recorder

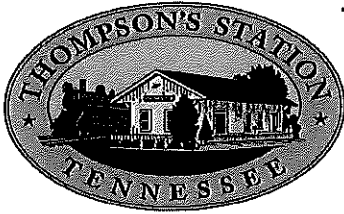
Submitted to Public Hearing on June 11, 2019 at 7:00 p.m. after publication of notice of public hearing by advertisement in the Williamson A.M. newspaper on Sunday, May 26, 2019.

Passed 1st Reading: 5-14 2019

Passed 2nd Reading: 6-11-2019

APPROVED AS TO FORM AND LEGALITY:

  
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Town Attorney



## Town of Thompson's Station General Fund

	FY 18 Actual	FY19 Estimate	FY20 Proposed
<b>General Government Revenues:</b>			
31111 Real Property Tax Revenue	269,807	270,000	283,500
31310 Interest & Penalty Revenue	380	-	-
31610 Local Sales Tax - Trustee	915,172	913,333	915,000
31710 Wholesale Beer Tax	97,655	98,667	99,000
31720 Wholesale Liquor Tax	14,708	15,067	15,000
31810 Adequate School Facilities Tax	69,684	46,000	46,000
31900 CATV Franchise Fee Income	28,641	29,333	30,000
32000 Beer Permits	600	600	600
32200 Building Permits	419,384	433,333	504,000
32230 Submittal & Review Fees	43,583	3,800	5,000
32245 Miscellaneous Fees	2,375	2,060	2,000
32260 Business Tax Revenue	96,274	75,000	75,000
33320 TVA Payments In Lieu of Taxes	53,590	55,966	56,000
33510 Local Sales Tax - State	370,504	429,762	550,000
33520 State Income Tax	370,504	-	-
33530 State Beer Tax	2,205	-	-
33535 Mixed Drink Tax	11,991	15,221	9,000
33552 State Streets & Trans. Revenue	8,836	8,459	9,000
33553 SSA - Motor Fuel Tax	83,560	90,311	92,000
33554 SSA - 1989 Gas Tax	13,355	14,221	15,000
33555 SSA - 3 Cent Gas Tax	24,751	26,351	28,000
33556 SSA - 2017 Gas Tax	21,880	33,744	34,000
36120 Interest Earned - Invest. Accts	26,173	33,473	57,500
37746 Parks Revenue	26,185	21,722	30,000
37747 Parks Deposit Return	(6,400)	-	-
37990 Other Revenue	10,050	10,042	9,900
<b>Total general government revenue</b>	<b>2,975,445</b>	<b>2,626,465</b>	<b>2,865,500</b>
<b>Non-Operating Income:</b>			
32300 Impact Fees	624,021	556,000	567,000
33725 Grants	-	-	572,000
38000 Transfer from Reserves	-	-	-
39995 Capital Outlay Note Proceeds	1,550,000	-	-
<b>Total non-operating revenue</b>	<b>2,174,021</b>	<b>556,000</b>	<b>1,139,000</b>
<b>Total Revenue</b>	<b>5,149,466</b>	<b>3,182,465</b>	<b>4,004,500</b>



## Town of Thompson's Station General Fund

	FY 18 Actual	FY19 Estimate	FY20 Proposed
<b>General Government Expenditures:</b>			
41110 Salaries	557,189	557,434	630,955
41141 FICA	34,437	34,561	39,119
41142 Medicare	8,054	7,525	8,518
41147 SUTA	1,894	1,190	1,547
41161 General Expenses	277	1,000	3,000
41211 Postage	828	1,000	1,500
41221 Printing, Forms & Photocopy	5,793	2,621	6,000
41231 Legal Notices	2,252	2,221	3,000
41235 Memberships & Subscriptions	4,086	2,950	5,000
41241 Utilities - Electricity	11,199	13,745	15,000
41242 Utilities - Water	2,214	2,167	2,500
41244 Utilities - Gas	1,686	1,578	2,000
41245 Telecommunications Expense	5,178	4,261	6,000
41252 Prof. Fees - Legal Fees	145,406	135,528	150,000
41253 Prof. Fees - Auditor	15,740	14,500	14,500
41254 Prof. Fees - Consulting Engineers	41,097	137,896	146,000
41259 Prof. Fees - Other	24,845	61,816	50,000
41264 Repairs & Maintenance - Vehicles	2,213	9,623	20,000
41265 Parks & Recreation Expense	38,870	43,561	20,150
41266 Repairs & Maintenance - Buildings	15,783	21,137	24,000
41268 Repairs & Maintenance - Roads	81,722	35,400	40,000
41269 SSA - Street Repair Expense	-	76,536	170,000
41270 Vehicle Fuel & Oil	12,509	16,718	22,000
41280 Travel	1,296	4,000	5,000
41285 Continuing Education	2,621	2,000	6,000
41289 Retirement	27,652	27,872	31,548
41291 Animal Control Services	3,919	690	8,000
41300 Economic Development	7,390	6,800	3,500
41311 Office Expense	15,837	32,358	50,000
41511 Insurance - Property	3,518	3,518	5,000
41512 Insurance - Workers Comp.	7,229	10,021	12,000
41513 Insurance - Liability	5,227	5,723	7,500
41514 Insurance - Medical	91,760	75,971	101,400
41515 Insurance - Auto	2,061	2,880	5,000
41516 Insurance - E & O	10,963	10,032	11,000
41551 Trustee Commission	5,968	4,000	4,000
41691 Bank Charges	10	1,050	600
41720 Donations	25,000	25,029	25,000
41800 Emergency Services	68,041	100,000	100,000
41899 Other Expenses	7,123	1,500	8,000
<b>Total general government expenditures</b>	<b>1,298,887</b>	<b>1,498,412</b>	<b>1,764,337</b>
<b>General government change in net position</b>	<b>1,676,558</b>	<b>1,128,053</b>	<b>1,101,163</b>
<b>Non-Operating Expenditures:</b>			
41940 Capital Projects	1,836,364	700,000	2,947,000
41943 Acquisition of Public Use Prop.	2,633,226	-	-
41944 Capital Projects - Parks	54,722	-	965,000
48000 Transfer to Reserves	-	-	-
49030 Capital Outlay Note Payment	136,650	312,000	301,267
<b>Total non-operating expenditures</b>	<b>4,660,962</b>	<b>1,012,000</b>	<b>4,213,267</b>
<b>Non-operating change in net position</b>	<b>(1,055,576)</b>	<b>(456,000)</b>	<b>(3,074,267)</b>
<b>Total expenditures</b>	<b>5,959,849</b>	<b>2,510,412</b>	<b>5,977,604</b>
<b>Change in Net Position</b>	<b>(810,383)</b>	<b>672,053</b>	<b>(1,973,104)</b>



## Town of Thompson's Station Wastewater Fund

	FY18 Actual	FY19 Estimate	FY20 Proposed
<b>Revenues:</b>			
3100 Wastewater Treatment Fees	924,787	1,070,017	1,177,019
3101 Septage Disposal Fees	8,930	7,800	9,600
3105 Late Payment Penalty	8,423	30,000	15,000
3500 Other Income	26,075	-	350
<b>Total revenues</b>	<b>968,215</b>	<b>1,107,817</b>	<b>1,201,969</b>
<b>Operating Expenses:</b>			
<b>Supply and Operations:</b>			
4010 Payroll Expense	115,663	120,607	213,104
4710 Payroll Taxes - FICA	7,152	7,007	13,212
4720 Payroll Taxes - Medicare	1,673	1,560	2,877
4730 Payroll Taxes - SUTA	297	218	630
4395 Insurance - Employee Medical	5,056	8,604	15,600
4789 Employee Retirement Expense	5,733	5,742	10,655
4210 Permits & Fees Expense	4,021	5,794	6,000
4220 Laboratory Water Testing	2,150	3,095	4,000
4230 Supplies Expense	2,448	1,162	5,000
4240 Repairs & Maint. Expense	63,565	69,388	100,000
4250 Postage, Freight & Express Chgs	6,461	8,952	9,000
4280 Billing Charges	11,599	5,234	8,000
4310 Utilities - Electric	81,425	75,134	85,000
4320 Utilities - Water	2,903	2,738	6,000
4350 Telecommunications	-	2,669	3,600
4390 Insurance Expense	20,642	20,000	20,000
4400 Prof. Fees-Consulting Engineers	14,025	161,059	100,000
4420 Prof. Fees - Auditor	580	2,500	2,500
4490 Prof. Fees - Other	251,305	2,000	5,000
4800 Bank Charges	140	530	250
4900 Other Expense	403	-	1,000
<b>Total supply and operations</b>	<b>597,241</b>	<b>503,993</b>	<b>611,428</b>
<b>Depreciation</b>			
4990 Depreciation Expense	405,050	360,000	450,000
<b>Total operating expenses</b>	<b>1,002,291</b>	<b>863,993</b>	<b>1,061,428</b>
<b>Operating result</b>	<b>(34,076)</b>	<b>243,824</b>	<b>140,541</b>
<b>Non-Operating Income (Expense):</b>			
3300 Tap Fees	531,514	498,151	500,000
3902 Interest Income - Invest Accts	11,136	17,549	40,000
4100 Capital Expenditures	-	(500,000)	(3,700,000)
4994 Interest Expense	(15,042)	(13,000)	(9,500)
<b>Total non-operating income</b>	<b>527,608</b>	<b>2,700</b>	<b>(3,169,500)</b>
<b>Change in Net Position</b>	<b>493,532</b>	<b>246,524</b>	<b>(3,028,959)</b>