

**ORDINANCE 2018-012**

**AN ORDINANCE OF THE TOWN OF THOMPSON'S STATION, TENNESSEE  
ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR  
BEGINNING JULY 1, 2018 AND ENDING JUNE 30, 2019.**

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 2018:

<b>General Fund</b>	<b>FY 2016-2017 Actual</b>	<b>FY 2017-2018 Estimated</b>	<b>FY 2018-2019 Proposed</b>
Local taxes	\$1,313,717	\$1,375,000	\$1,375,000
Licenses and Permits	923,971	982,600	872,600
Intergovernmental	912,587	489,000	489,000
Other Revenue	87,801	1,605,000	45,000
Total Revenues	3,238,076	4,451,600	2,781,600
Beginning Fund Balance	5,733,091	6,048,081	3,202,850
Total Available Funds	\$8,971,167	\$10,499,681	\$5,984,450

<b>State Street Aid Fund</b>	<b>FY 2016-2017 Actual</b>	<b>FY 2017-2018 Estimated</b>	<b>FY 2018-2019 Proposed</b>
Intergovernmental	\$79,621	\$140,000	\$140,000
Total Revenues	79,621	140,000	140,000
Beginning Fund Balance	15,638	20,259	55,518
Total Available Funds	\$95,259	\$160,259	\$195,518

<b>Wastewater Fund</b>	<b>FY 2016-2017 Actual</b>	<b>FY 2017-2018 Estimated</b>	<b>FY 2018-2019 Proposed</b>
Wastewater Fees	\$859,353	\$930,000	\$930,000
Tap Fees	849,914	550,000	550,000
Other Revenue	2,771,143	36,000	5,000
Total Revenues	4,480,410	1,516,000	1,485,000
Beginning Fund Balance	13,274,019	16,630,816	18,650,666
Total Available Funds	\$17,754,429	\$18,146,816	\$20,135,666

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

<b>General Fund</b>	<b>FY 2016-2017 Actual</b>	<b>FY 2017-2018 Estimated</b>	<b>FY 2018-2019 Proposed</b>
Government Administrative	\$1,216,782	\$1,312,750	\$1,412,300
Streets	326,921	1,053,850	819,300
Capital Outlay	1,217,717	4,640,000	6,050,000
Parks	21,721	153,231	0
Debt Service	139,945	137,000	312,000
Total Appropriations	2,923,086	7,296,831	8,593,600
Surplus/(Deficit)	314,990	(2,845,231)	(5,812,000)
Ending Fund Balance	\$6,048,081	\$3,202,850	\$172,450

<b>State Street Aid Fund</b>	<b>FY 2016-2017 Actual</b>	<b>FY 2017-2018 Estimated</b>	<b>FY 2018-2019 Proposed</b>
Streets	\$75,000	\$125,000	\$140,000
Total Appropriations	75,000	125,000	140,000
Surplus/(Deficit)	4,621	35,259	0
Ending Fund Balance	\$20,259	\$55,518	\$55,518

Wastewater Fund	FY 2016-2017 Actual	FY 2017-2018 Estimated	FY 2018-2019 Proposed
Wastewater Department	\$1,105,810	\$997,150	\$930,000
Debt Service	17,803	15,000	13,000
Total Appropriations	1,123,613	1,012,150	943,000
Surplus/(Deficit)	3,356,797	503,850	542,000
Ending Fund Balance	\$16,630,816	\$18,650,666	\$20,677,666

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

General Fund	\$3,202,850
State Street Aid Fund	\$55,518
Wastewater Fund	\$18,650,666

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	\$2,672,796	\$78,781	\$0	\$2,672,796
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

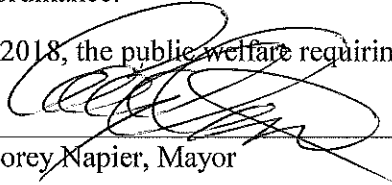
loan agreements with a public building authority issued pursuant to Title 12, Chapter 10, *Tennessee Code Annotated* approved by the Comptroller of the Treasury or Comptroller's Designee within fifteen (15) days of its adoption. This budget shall not become the official budget for the fiscal year until 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, 2018, the public welfare requiring it.

  
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Corey Napier, Mayor

ATTEST:

  
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Jennifer Jones, Town Recorder

Submitted to Public Hearing on June 12, 2018 at 7:00 p.m. after publication of notice of public hearing by advertisement in the Williamson A.M. newspaper on Sunday, May 13, 2018.

Passed 1st Reading: May 8, 2018

Passed 2nd Reading: June 12, 2018



**Town of Thompson's Station**  
**General Fund Proposed Budget**  
**Fiscal Year 2019 - Revenues**

	<u>FY17</u> <u>Actual</u>	<u>FY18</u> <u>Current</u>	<u>FY19</u> <u>Proposed</u>
<b>General Government Revenues:</b>			
31111 Real Property Tax Revenue	226,792	228,000	270,000
31310 Interest & Penalty Revenue	245	-	-
31610 Local Sales Tax - Trustee	918,033	850,000	900,000
31710 Wholesale Beer Tax	100,998	100,000	95,000
31720 Wholesale Liquor Tax	9,048	10,000	15,000
31810 Adequate School Facilities Tax	40,883	65,000	70,000
31900 CATV Franchise Fee Income	17,718	25,000	25,000
32000 Beer Permits	600	500	600
32200 Building Permits	347,250	300,000	300,000
32230 Submittal & Review Fees	46,569	30,000	20,000
32245 Miscellaneous Fees	6,374	2,000	2,000
32260 Business Tax Revenue	96,591	75,000	75,000
33320 TVA Payments in Lieu of Taxes	30,250	30,000	50,000
33510 Local Sales Tax - State	222,196	330,000	350,000
33530 State Beer Tax	1,295	2,000	2,000
33535 Mixed Drink Tax	13,105	12,000	12,000
33552 State Streets & Trans. Revenue	5,415	8,000	8,000
33553 SSA - Motor Fuel Tax	50,907	75,000	80,000
33554 SSA - 1989 Gas Tax	8,158	12,000	12,000
33555 SSA - 3 Cent Gas Tax	15,141	20,000	20,000
33556 SSA - 2017 Gas Tax	-	20,000	20,000
36120 Interest Earned - Invest. Accts	22,111	20,000	20,000
37746 Parks Revenue	13,649	20,000	20,000
37747 Parks Deposit Return	(7,275)	(5,000)	(5,000)
37990 Other Revenue	63,460	10,000	10,000
<b>Total general government revenue</b>	<u>2,249,513</u>	<u>2,239,500</u>	<u>2,371,600</u>
<b>Non-Operating Income:</b>			
32300 Impact Fees	523,178	550,000	550,000
33725 Greenways & Trails Grant	538,249	-	-
38000 Transfer from Reserves	-	3,137,891	5,812,000
39995 Capital Outlay Note Proceeds	-	-	-
<b>Total non-operating revenue</b>	<u>1,061,427</u>	<u>3,687,891</u>	<u>6,362,000</u>
<b>Total revenue</b>	<u>3,310,940</u>	<u>5,927,391</u>	<u>8,733,600</u>



**Town of Thompson's Station  
General Fund Proposed Budget  
Fiscal Year 2019 - Expenditures**

	<u>FY17</u> <u>Actual</u>	<u>FY18</u> <u>Current</u>	<u>FY19</u> <u>Proposed</u>
<b>General Government Expenditures:</b>			
41110 Salaries	537,005	586,000	600,000
41141 FICA	34,561	38,250	37,200
41142 Medicare	7,881	8,500	8,700
41147 SUTA	2,256	4,000	2,400
41161 General Expenses	892	1,000	1,000
41211 Postage	1,024	1,000	1,000
41221 Printing, Forms & Photocopy	7,102	10,000	7,500
41231 Legal Notices	2,283	3,000	3,000
41235 Memberships & Subscriptions	3,274	3,700	4,000
41241 Utilities - Electricity	10,304	12,000	12,000
41242 Utilities - Water	2,477	2,500	2,500
41244 Utilities - Gas	1,443	2,000	2,000
41245 Telecommunications Expense	3,844	7,000	5,000
41252 Prof. Fees - Legal Fees	172,197	150,000	100,000
41253 Prof. Fees - Auditor	11,500	18,000	16,000
41254 Prof. Fees - Consulting Engineers	42,383	45,000	50,000
41259 Prof. Fees - Other	36,050	20,000	40,000
41264 Repairs & Maintenance - Vehicles	3,402	10,000	5,000
41265 Parks & Recreation Expense	21,721	40,000	40,000
41266 Repairs & Maintenance - Buildings	15,398	30,000	20,000
41268 Repairs & Maintenance - Roads	326,921	793,470	819,300
41269 SSA - Street Repair Expense	75,000	115,000	140,000
41270 Vehicle Fuel & Oil	9,841	15,000	15,000
41280 Travel	968	2,500	2,500
41285 Continuing Education	2,589	5,500	5,000
41289 Retirement	25,658	28,580	30,000
41291 Animal Control Services	3,289	4,000	7,500
41300 Economic Development	6,867	7,500	7,500
41311 Office Expense	18,865	40,000	100,000
41511 Insurance - Property	2,474	3,600	3,600
41512 Insurance - Workers Comp.	7,266	13,000	13,000
41513 Insurance - Liability	4,298	5,300	5,300
41514 Insurance - Medical	91,807	90,000	90,000
41515 Insurance - Auto	1,620	2,100	2,100
41516 Insurance - E & O	10,695	11,000	11,000
41551 Trustee Commission	5,139	6,000	5,500
41691 Bank Charges	66	2,000	2,000
41800 Emergency Services	92,909	93,000	145,000
41899 Other Expenses	34,155	10,000	10,000
<b>Total general government expenditures</b>	<u>1,637,423</u>	<u>2,239,500</u>	<u>2,371,600</u>
<b>General government change in net position</b>	<u>612,090</u>	<u>-</u>	<u>-</u>
<b>Non-Operating Expenditures:</b>			
41940 Capital Projects	1,149,108	3,394,660	6,050,000
41943 Acquisition of Public Use Prop.	-	-	-
41944 Capital Projects - Parks	68,609	153,231	-
48000 Transfer to Reserves	315,855	-	-
49030 Capital Outlay Note Payment(s)	139,945	140,000	312,000
<b>Total non-operating expenditures</b>	<u>1,673,517</u>	<u>3,687,891</u>	<u>6,362,000</u>
<b>Non-operating change in net position</b>	<u>(612,090)</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>3,310,939</u>	<u>5,927,391</u>	<u>8,733,600</u>
<b>Change in Net Position</b>	<u>-</u>	<u>-</u>	<u>-</u>



**Town of Thompson's Station  
Wastewater Fund Proposed Budget  
Fiscal Year 2019**

	<u>FY17</u> Actual	<u>FY18</u> Current	<u>FY19</u> Proposed
<b>Revenues:</b>			
3100 Wastewater Treatment Fees	849,743	925,000	925,000
3101 Septage Disposal Fees	9,600	10,000	10,000
3105 Late Payment Penalty	14,282	-	-
3109 Uncollectible Accounts	0	(5,000)	(5,000)
3500 Other Income	0	-	-
4009 Returned Check Charges	0	-	-
Total revenues	<u>873,625</u>	<u>930,000</u>	<u>930,000</u>
<b>Operating Expenses:</b>			
Supply and Operations:			
4010 Payroll Expense	108,284	140,000	170,000
4210 Permits & Fees Expense	3,820	7,500	7,500
4220 Laboratory Water Testing	4,163	5,000	5,000
4230 Supplies Expense	3,627	5,000	5,000
4240 Repairs & Maint. Expense	38,427	82,000	65,000
4250 Postage, Freight & Express Chgs	5,740	8,000	8,000
4280 Billing Charges	7,899	12,000	12,000
4310 Utilities - Electric	89,537	100,000	90,000
4320 Utilities - Water	3,845	5,000	5,000
4350 Telecommunications	-	2,500	2,500
4390 Insurance Expense	20,278	21,000	21,000
4395 Insurance - Employee Medical	-	20,000	20,000
4400 Prof. Fees-Consulting Engineers	32,999	30,000	68,000
4420 Prof. Fees - Auditor	2,000	2,000	2,000
4490 Prof. Fees - Other	421,820	236,700	64,200
4710 Payroll Taxes - FICA	6,738	10,000	10,000
4720 Payroll Taxes - Medicare	1,576	2,200	2,200
4730 Payroll Taxes - SUTA	371	3,600	3,600
4789 Employee Retirement Expense	5,399	7,500	7,500
4800 Bank Charges	78.95	500	500
4900 Other Expense	(7,077)	1,000	1,000
Total supply and operations	<u>749,522</u>	<u>701,500</u>	<u>570,000</u>
Depreciation			
4990 Depreciation Expense	356,290	315,000	360,000
Total operating expenses	<u>1,105,812</u>	<u>1,016,500</u>	<u>930,000</u>
Operating result	<u>(232,187)</u>	<u>(86,500)</u>	<u>-</u>
<b>Non-Operating Income (Expense):</b>			
3300 Tap Fees	849,914	550,000	550,000
3902 Interest Income - Invest Accts	6,861	5,000	5,000
4100 Capital Expenditures	0	(45,000)	(300,000)
4994 Interest Expense	(17,802)	(15,000)	(13,000)
Total non-operating income	<u>838,973</u>	<u>495,000</u>	<u>242,000</u>
Change in Net Position	<u>606,786</u>	<u>408,500</u>	<u>242,000</u>

