

**AN ORDINANCE OF THE CITY OF BROWNSVILLE, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING
JULY 1, 2014 AND ENDING JUNE 30, 2015**

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 BROWNSVILLE, TENNESSEE AS FOLLOWS:

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

GENERAL FUND	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 PROPOSED
PROPERTY TAX	\$ 3,337,468	\$ 3,400,000	\$ 3,494,908
LOCAL SALES TAX	\$ 1,831,238	\$ 1,700,000	\$ 1,725,000
GRANTS	\$ 1,602,586	\$ 650,000	\$ 3,395,035
OTHER	\$ 3,050,044	\$ 2,600,000	\$ 2,794,080
FUND BALANCE			\$ 728,956
TOTAL AVAILABLE FUNDS	\$ 9,821,336	\$ 8,350,000	\$ 12,137,979

SOLID WASTE	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 PROPOSED
COLLECTION FEES	\$ 1,185,866	\$ 1,300,000	\$ 1,300,000
OTHER	\$ 25,520	\$ 20,000	\$ 15,000
FUND BALANCE	\$ 1,756		
TOTAL AVAILABLE FUNDS	\$ 1,213,142	\$ 1,320,000	\$ 1,315,000

STATE STREET AID	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 PROPOSED
STATE GASOLINE TAX	\$ 264,187	\$ 260,000	\$ 275,311
OTHER	\$ 944	\$ 500	\$ 500
FUND BALANCE	\$ 119,017		
TOTAL AVAILABLE FUNDS	\$ 384,148	\$ 260,500	\$ 275,811

ORDINANCE # 906/06/10/14/#5

DRUG FUND	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 PROPOSED
DRUG RECEIPTS	\$ 21,622	\$ 5,000	\$ 17,500
FUND BALANCE		\$ 7,500	
TOTAL AVAILABLE FUNDS	\$ 21,622	\$ 5,000	\$ 17,500

RESCUE SQUAD	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 PROPOSED
CITY/COUNTY	\$ 21,800	\$ 22,000	\$ 20,000
TOTAL AVAILABLE FUNDS	\$ 21,800	\$ 22,000	\$ 20,000

HERITAGE CENTER	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 PROPOSED
CITY APPROPRIATION	\$ 150,000	\$ 170,000	\$ 213,030
OTHER	\$ 30,958	\$ 20,000	\$ 29,650
FUND BALANCE	\$ 411		
TOTAL AVAILABLE FUNDS	\$ 180,958	\$ 190,000	\$ 242,680

REVOLVING LOAN FUND	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 PROPOSED
GENERAL REVENUE	\$ 160,376	\$ 150,000	\$ 144,380
FUND BALANCE			\$ 105,620
TOTAL AVAILABLE FUNDS	\$ 160,376	\$ 150,000	\$ 250,000

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

GENERAL FUND	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 PROPOSED
GENERAL GOVERNMENT	\$ 3,053,637	\$ 2,810,000	\$ 3,322,755
SPECIAL PROJECTS	\$ 440,009	\$ 513,000	\$ 568,359
LAW ENFORCEMENT	\$ 1,766,454	\$ 1,650,000	\$ 1,782,295
CENTRAL DISPATCH	\$ 330,973	\$ 340,000	\$ 354,920
FIRE DEPARTMENT	\$ 994,076	\$ 1,050,000	\$ 1,030,426
CODES & INSPECTION	\$ 94,665	\$ 96,000	\$ 141,549
PUBLIC WORKS	\$ 529,090	\$ 606,000	\$ 689,511
ANIMAL CONTROL COMMUNITY DEVELOPMENT	\$ 135,461	\$ 135,000	\$ 136,891
	\$ 1,251,454	\$ 800,000	\$ 4,111,273
TOTAL APPROPRIATIONS	\$ 8,595,819	\$ 8,000,000	\$ 12,137,979

SOLID WASTE	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 PROPOSED
SANITATION	\$ 930,044	\$ 845,300	\$ 1,013,000
LANDFILL	\$ 283,098	\$ 290,000	\$ 302,000
TOTAL APPROPRIATIONS	\$ 1,213,142	\$ 1,135,300	\$ 1,315,000

STATE STREET AID	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 PROPOSED
GENERAL EXPENDITURES	\$ 384,148	\$ 215,000	\$ 275,811
TOTAL APPROPRIATIONS	\$ 384,148	\$ 215,000	\$ 275,811

DRUG FUND	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 PROPOSED
GENERAL EXPENDITURES	\$ 5,804	\$ 12,500	\$ 17,500
TOTAL APPROPRIATIONS	\$ 5,804	\$ 12,500	\$ 17,500

RESCUE SQUAD	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 PROPOSED
GENERAL EXPENDITURES	\$ 16,521	\$ 12,000	\$ 20,000
TOTAL APPROPRIATIONS	\$ 16,521	\$ 12,000	\$ 20,000

HERITAGE CENTER	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 PROPOSED
GENERAL EXPENDITURES	\$ 181,369	\$ 190,000	\$ 242,680
TOTAL APPROPRIATIONS	\$ 181,369	\$ 190,000	\$ 242,680

REVOLVING LOAN FUND	2012-2013 ACTUAL	2013-2014 ESTIMATED	2014-2015 PROPOSED
GENERAL EXPENDITURES	\$ 108	\$ 150	\$ 250,000
TOTAL APPROPRIATIONS	\$ 108	\$ 150	\$ 250,000

SECTION 3: 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 4: 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 5: 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 6: 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 revenues are being collected to support the continuing appropriations. Approval of the Director of the Division of State and Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.

SECTION 7: There is hereby levied a property tax of \$1.80 per \$100 of assessed value on all real and personal property.

SECTION 8: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 9: This ordinance shall take effect June 10, 2014, the public welfare requiring it.

First Reading: May 13, 2014

Public Hearing: June 10, 2014

Second Reading: June 10, 2014



Jo Matherrie, Mayor

ATTEST:



Jessica Frye, City Clerk