



## **TOWN OF GREENBACK**

6889 Morganton Road  
Greenback, TN 37742  
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**Dewayne Birchfield, Mayor**

**Delmar Davis, Vice-Mayor**

### **Aldermen**

**Linda Black**

**Kristi Munsey**

**Tina Baker**

### **ORDINANCE No. 22-2**

**AN ORDINANCE OF THE  
TOWN OF GREENBACK, TENNESSEE  
ADOPTING THE ANNUAL BUDGET  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023**

WHEREAS, Tennessee Code Annotated § 9-1-116 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 GREENBACK, TENNESSEE AS FOLLOWS:**

SECTION 1: That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2023, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

TOWN OF GREENBACK			
2022-2023 FISCAL YEAR BUDGET			
	ACTUAL 2020-2021	ADJUSTED 2021-2022	PROPOSED 2022-2023
<b>REVENUE:</b>			
Beer tax	\$504	\$400	\$400
Cable television franchise fee	12,787	15,000	12,000
Interest earned	123	100	100
Local option sales tax	133,903	65,000	130,000
Other Income	6,298	107,000	0
Rental income	8,325	6,000	8,000
State Gas and Motor Fuel tax	40,353	30,000	40,000
State income tax	3,115	4,000	3,000
State sales tax allocation	70,722	75,000	70,000
TVA - In - lieu of tax	12,162	9,000	12,000
Use of facilities	3,190	1,400	3,000
Grants and donations	1043		69,000
Sports betting tax	393		400
<b>Total Revenue</b>	<b>\$292,918</b>	<b>\$312,900</b>	<b>\$347,900</b>
<b>EXPENDITURES:</b>			
Advertising	\$1,026	\$1,000	\$1,000
Capital Outlay	65,796	134,000	190,000
Contracted services	993	2,000	1,000
Dues	3,574	4,000	4,000
Insurance	16,445	21,500	22,000
Miscellaneous	923	500	1,000
Museum expenses	2,590	4,000	3,500
Office expenses	2,718	2,000	2,500
Payroll tax	4,058	4,200	4,200
Postage & Printing	31	800	1,000
Professional fee	19,304	22,000	8,000
Repairs and maintenance	12,932	15,000	15,000
Salaries	48,273	55,000	55,000
Special Events	2,657	3,000	3,500
Street Lighting & Maintenance	0	15,000	15,000
Supplies	2,110	1,500	1,500
Telephone	1,747	2,500	3,000
Utilities	8,779	11,000	12,000
<b>Total Expenditures</b>	<b>\$193,956</b>	<b>\$299,000</b>	<b>\$343,200</b>
<b>EXCESS OF REVENUES</b>	<b>\$98,962</b>	<b>\$13,900</b>	<b>\$4,700</b>
<b>BEGINNING CASH BALANCE</b>	<b>\$661,711</b>	<b>\$760,673</b>	<b>\$774,573</b>
<b>ENDING CASH BALANCE</b>	<b>\$760,673</b>	<b>\$774,573</b>	<b>\$779,273</b>
<b>ENDING CASH BALANCE as a % Receipts</b>	<b>200.0%</b>	<b>200.0%</b>	<b>200.0%</b>

SECTION 2: At the end of the fiscal year 2022, the governing body estimates fund balances or deficits as follows:

**GENERAL FUND**

Total Available Funds – General..... \$1,007,519

SECTION 3: Appropriations for said amended budget are as follows:

**GENERAL FUND**

Total General Fund..... \$484,200

SECTION 4: During the coming fiscal year (2024) the governing body has pending or planned capital projects with proposed funding as follows

Proposed Future Capital Projects	Proposed Future Capital Projects Total Expense	Proposed Future Capital Projects Expense Financed by Estimated Revenues
Building for Mowing Equipment	\$50,000.00	\$50,000.00

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 (TCA § 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 Tennessee Code Annotated § 6-56-205.

SECTION 6: Money may not be transferred from one appropriation to another in the same fund without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (TCA § 6-56-208).

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 Tennessee Code Annotated § 6-56-206 will be attached.

SECTION 8: There is no levied property tax on 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 July 1, 2023, the public welfare requiring it.

Passed 1<sup>st</sup> Reading: \_\_\_\_\_

Passed 2<sup>nd</sup> Reading: \_\_\_\_\_

\_\_\_\_\_  
Mayor

ATTESTED:

\_\_\_\_\_  
City Clerk

