

ORDINANCE 2015-05

**AN APPROPRIATION ORDINANCE FOR THE CITY OF BRENTWOOD, TENNESSEE FOR THE
FISCAL YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016**

BE IT ORDAINED BY THE CITY OF BRENTWOOD, TENNESSEE, AS FOLLOWS:

SECTION 1. That amounts hereinafter set out constitute the estimated revenues and the budgeted expenditures for the City of Brentwood, Tennessee, and the said sums specified herein are hereby appropriated for the purpose of meeting the expenses of the various departments, institutions, offices, agencies and programs of the City of Brentwood for the fiscal year beginning July 1, 2015 and ending June 30, 2016, to wit:

GENERAL FUND

	<u>FY 2013-14 ACTUAL</u>	<u>FY 2014-15 BUDGET</u>	<u>FY 2015-16 BUDGET</u>
Estimated Beginning Fund Balance			\$ 28,943,068
<u>Revenues and Other Sources:</u>			
Taxes	\$ 29,047,765	\$ 27,572,000	\$ 28,491,700
Licenses and Permits	1,008,427	774,200	800,200
Fines and Fees	307,980	275,000	290,000
Charges for Services	360,633	448,600	441,300
Intergovernmental	6,806,334	4,240,050	4,534,550
Uses of Money and Property	392,921	344,000	351,000
Other	<u>215,221</u>	<u>145,500</u>	<u>170,500</u>
Total Revenues and Sources	\$ 38,139,281	\$ 33,799,350	\$ 35,079,250
Total Funds Available			\$ 64,022,318

Note: FY 2013-14 and 2014-15 columns are shown for informational purposes only.

GENERAL FUND

	FY 2013-14 ACTUAL	FY 2014-15 BUDGET	FY 2015-16 BUDGET
<u>Expenditures and Other Uses:</u>			
City Commission	\$ 161,088	\$ 191,000	\$ 205,465
City Court	27,172	37,600	39,500
City Manager's Office	387,462	405,440	425,065
Elections	-	45,000	-
Finance	795,043	878,670	903,620
City Recorder	114,386	124,680	127,315
Legal Services	241,557	259,265	269,705
Technology	1,046,233	1,136,055	1,243,955
Geographic Information Systems	284,683	300,050	297,635
Human Resources	374,525	401,880	421,570
Community Relations	310,589	347,065	360,425
Planning	369,311	429,835	431,775
Codes Enforcement	752,556	807,805	828,035
Insurance/Other Benefits	736,692	788,500	791,760
Police Department	6,261,424	6,639,740	7,124,385
Fire and Rescue Department	6,505,911	6,561,090	6,728,905
Safety Center East	74,135	61,650	75,150
Public Works	2,710,548	2,886,650	3,002,785
Storm Drainage	25,173	50,000	50,000
Street Lighting	501,101	485,000	525,000
Traffic Signalization	243,164	309,180	340,020
Service Center	249,911	266,255	267,780
Engineering Services	488,647	536,815	547,515
Public Health	88,068	85,000	68,000
Parks and Recreation	1,901,696	2,157,995	2,270,670
Public Library	2,172,056	2,297,060	2,390,735
Education	215,250	216,600	214,500
Economic Development	10,000	10,000	10,000
Historic Sites	87,045	192,965	180,285
Transfer to Capital Projects Fund	300,000	300,000	300,000
Transfer to Debt Service Fund	3,350,000	3,350,000	3,350,000
Transfer to Municipal Center Fund	623,135	610,000	610,000
Transfer to Facility Maintenance Fund	200,000	200,000	200,000
Contribution to Emergency Communication District	418,700	418,700	418,700
Total Expenditures and Other Uses	\$ 32,027,261	\$ 33,787,545	\$ 35,020,255
Fund Balance/Surplus Transfers - Capital Projects, Equipment and Insurance Funds	\$ (5,231,520)	\$ -	\$ -
Estimated Ending Fund Balance			\$ 29,002,063

Note: FY 2013-14 and 2014-15 columns are shown for informational purposes only.

EQUIPMENT REPLACEMENT FUND

	<u>FY 2013-14 ACTUAL</u>	<u>FY 2014-15 BUDGET</u>	<u>FY 2015-16 BUDGET</u>
Estimated Beginning Fund Balance			\$ 2,076,550
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 1,208,500	\$ 1,263,000	\$ 1,315,000
Interest Earnings	6,207	5,000	5,000
Sale of Equipment and Insurance Reimbursment	<u>126,973</u>	<u>7,500</u>	<u>10,000</u>
Total Revenues	\$ 1,341,680	\$ 1,275,500	\$ 1,330,000
Total Funds Available			\$ 3,406,550
<u>Expenditures:</u>			
Computer Equipment and Software	\$ 307,158	\$ 405,000	\$ 517,000
Heavy Equipment and Vehicles	<u>765,770</u>	<u>1,100,000</u>	<u>520,000</u>
Total Expenditures	\$ 1,072,928	\$ 1,505,000	\$ 1,037,000
Estimated Ending Fund Balance			\$ 2,369,550

Note: FY 2013-14 and 2014-15 columns are shown for informational purposes only.

FACILITIES MAINTENANCE FUND

	<u>FY 2013-14 ACTUAL</u>	<u>FY 2014-15 BUDGET</u>	<u>FY 2015-16 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,214,515
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 200,000	\$ 200,000	\$ 200,000
Federal and State Sources	44,885	-	-
Interest Earnings and Other	4,017	3,000	3,000
Total Revenues	\$ 248,902	\$ 203,000	\$ 203,000
Total Funds Available			\$ 1,417,515
Expenditures:			
Service Center	\$ 21,000	\$ 50,000	\$ 50,000
Fire and Rescue	-	25,000	25,000
Parks and Recreation	93,297	410,000	255,000
Library	83,170	25,000	50,000
Historic Sites	7,515	-	-
Total Expenditures	\$ 204,982	\$ 510,000	\$ 380,000
Estimated Ending Fund Balance			\$ 1,037,515

Note: FY 2013-14 and 2014-15 columns are shown for informational purposes only.

STATE STREET AID FUND

	<u>FY 2013-14 ACTUAL</u>	<u>FY 2014-15 BUDGET</u>	<u>FY 2015-16 BUDGET</u>
Estimated Beginning Fund Balance			\$ 733,210
<u>Revenues:</u>			
State Fuel Taxes	\$ 958,819	\$ 950,000	\$ 950,000
Interest Earnings	<u>1,742</u>	<u>1,000</u>	<u>1,000</u>
Total Revenues	\$ 960,561	\$ 951,000	\$ 951,000
Total Funds Available			\$ 1,684,210
<u>Expenditures and Other Uses:</u>			
Street Repairs	<u>\$ 1,040,000</u>	<u>\$ 1,040,000</u>	<u>\$ 1,480,000</u>
Total Expenditures and Other Uses	\$ 1,040,000	\$ 1,040,000	\$ 1,480,000
Estimated Ending Fund Balance			\$ 204,210

Note: FY 2013-14 and 2014-15 columns are shown for informational purposes only.

PUBLIC WORKS PROJECT FUND

	<u>FY 2013-14 ACTUAL</u>	<u>FY 2014-15 BUDGET</u>	<u>FY 2015-16 BUDGET</u>
Estimated Beginning Fund Balance			\$ 2,050,390
<u>Revenues:</u>			
Edmondson Branch Fees	\$ 8,891	\$ -	\$ -
Public Works Project Fees	592,211	500,000	1,000,000
Interest Earnings	<u>2,140</u>	<u>2,000</u>	<u>3,000</u>
Total Revenues	\$ 603,242	\$ 502,000	\$ 1,003,000
Total Funds Available			\$ 3,053,390
<u>Expenditures and Other Uses:</u>			
Transfer to Capital Projects Fund	<u>\$ 1,400,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures and Other Uses	\$ 1,400,000	\$ -	\$ -
Estimated Ending Fund Balance			\$ 3,053,390

Note: FY 2013-14 and 2014-15 columns are shown for informational purposes only.

DRUG FUND

	<u>FY 2013-14 ACTUAL</u>	<u>FY 2014-15 BUDGET</u>	<u>FY 2015-16 BUDGET</u>
Estimated Beginning Fund Balance			\$ 448,360
<u>Revenues:</u>			
Drug Related Fines/Other	\$ 85,346	\$ 20,000	\$ 20,000
Interest Earnings	<u>970</u>	<u>500</u>	<u>500</u>
Total Revenues	\$ 86,316	\$ 20,500	\$ 20,500
Total Funds Available			\$ 468,860
<u>Expenditures and Other Uses:</u>			
Drug Enforcement	\$ 30,715	\$ 20,000	\$ 20,000
Capital Outlay	<u>-</u>	<u>-</u>	<u>50,000</u>
Total Expenditures and Other Uses	\$ 30,715	\$ 20,000	\$ 70,000
Estimated Ending Fund Balance			\$ 398,860

Note: FY 2013-14 and 2014-15 columns are shown for informational purposes only.

ADEQUATE FACILITIES TAX FUND

	<u>FY 2013-14 ACTUAL</u>	<u>FY 2014-15 BUDGET</u>	<u>FY 2015-16 BUDGET</u>
Estimated Beginning Fund Balance			\$ 1,621,370
<u>Revenues and Other Sources:</u>			
Adequate Facilities Tax	\$616,142	\$ 450,000	\$ 450,000
Interest Earnings	<u>1,975</u>	<u>2,000</u>	<u>2,500</u>
Total Revenues	\$ 618,117	\$ 452,000	\$ 452,500
Total Funds Available			\$ 2,073,870
<u>Expenditures and Other Uses:</u>			
Transfer to Capital Projects Fund	<u>\$ 750,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures and Other Uses	\$ 750,000	\$ -	\$ -
Estimated Ending Fund Balance			\$ 2,073,870

Note: FY 2013-14 and 2014-15 columns are shown for informational purposes only.

POST EMPLOYMENT BENEFITS FUND

	<u>FY 2013-14 ACTUAL</u>	<u>FY 2014-15 BUDGET</u>	<u>FY 2015-16 BUDGET</u>
Estimated Beginning Fund Balance:			\$ 1,035,380
<u>Revenues:</u>			
Transfer from General Fund	\$ 158,940	\$ 136,730	\$ 75,000
Transfer from Water & Sewer Fund	6,355	3,935	-
Transfer from Emergency Communication District	2,250	1,390	-
Interest Earnings	<u>2,050</u>	<u>1,000</u>	<u>2,000</u>
Total Revenues	\$ 169,595	\$ 143,055	\$ 77,000
Total Funds Available			\$ 1,112,380
<u>Expenditures and Other Uses:</u>			
Post Retirement Benefits and Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>
Total Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>
Estimated Ending Fund Balance			\$ 1,102,380

Note: FY 2013-14 and 2014-15 columns are shown for informational purposes only.

FUEL FUND

	<u>FY 2013-14 ACTUAL</u>	<u>FY 2014-15 BUDGET</u>	<u>FY 2015-16 BUDGET</u>
Estimated Beginning Fund Balance:			\$ 514,300
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 476,940	\$ 489,200	\$ 462,860
Transfer from Water and Sewer Fund	72,775	73,000	63,000
Interest Earnings	<u>491</u>	<u>400</u>	<u>600</u>
Total Revenues	\$ 550,206	\$ 562,600	\$ 526,460
Total Funds Available			\$ 1,040,760
<u>Expenditures:</u>			
Gasoline and Diesel Fuel	<u>\$ 448,937</u>	<u>\$ 560,000</u>	<u>\$ 500,000</u>
Total Expenditures	\$ 448,937	\$ 560,000	\$ 500,000
Estimated Ending Fund Balance			\$ 540,760

Note: FY 2013-14 and 2014-15 columns are shown for informational purposes only.

INSURANCE FUND

	FY 2013-14 ACTUAL	FY 2014-15 BUDGET	FY 2015-16 BUDGET
Estimated Beginning Fund Balance:			\$ 1,818,460
<u>Revenues and Other Sources:</u>			
Other Financing Sources - Health Insurance	\$ 2,685,109	\$ 2,700,980	\$ 2,961,135
Other Financing Sources - Workers Compensation	326,145	326,145	276,500
Interest Earnings	4,830	4,000	4,000
Total Revenues	\$ 3,016,084	\$ 3,031,125	\$ 3,241,635
Total Funds Available			\$ 5,060,095
<u>Expenditures:</u>			
Medical Claims	\$ 1,870,493	\$ 1,500,000	\$ 2,000,000
HRA Claims	399,981	400,000	396,000
Health/Life Insurance	362,827	420,000	412,500
Other Professional Services	105,868	110,000	108,650
Transitional Reinsurance Program Tax	1,620	33,400	33,400
Workers Compensation	131,132	300,000	265,000
Total Expenditures	\$ 2,871,921	\$ 2,763,400	\$ 3,215,550
Estimated Ending Fund Balance			\$ 1,844,545

Note: FY 2013-14 and 2014-15 columns are shown for informational purposes only.

DEBT SERVICE FUND

	<u>FY 2013-14 ACTUAL</u>	<u>FY 2014-15 BUDGET</u>	<u>FY 2015-16 BUDGET</u>
Estimated Beginning Fund Balance			\$ 3,617,780
<u>Revenues:</u>			
Transfer from General Fund	\$ 3,350,000	\$ 3,350,000	\$ 3,350,000
Bond Refunding Proceeds/Premium	1,054,270		
Interest Earnings	<u>11,256</u>	<u>9,500</u>	<u>10,000</u>
Total Revenues and Other Sources	\$ 4,415,526	\$ 3,359,500	\$ 3,360,000
Total Funds Available			\$ 6,977,780
Debt Service Expenditures	<u>\$ 4,421,642</u>	<u>\$ 3,441,955</u>	<u>\$ 3,487,935</u>
Estimated Ending Fund Balance			\$ 3,489,845

Note: FY 2013-14 and 2014-15 columns are shown for informational purposes only.

CAPITAL PROJECTS FUND

	FY 2013-14 ACTUAL	FY 2014-15 BUDGET*	FY 2015-16 BUDGET*
<u>Revenues And Other Sources:</u>			
Transfer from Public Works Projects Fund	\$ 1,400,000	\$ -	\$ -
Federal, State and Private Sources	31,004	4,100,000	1,955,000
Transfer from General Fund	5,531,520	300,000	300,000
Transfer from Adequate Facilities Tax Fund	750,000	-	-
Bond Proceeds	4,895,000	-	4,900,000
Interest Earnings	33,586	25,000	30,000
Other Financing Sources	78,518	-	-
Total Revenues and Other Sources	\$ 12,719,628	\$ 4,425,000	\$ 7,185,000
Transportation	\$ 523,444	\$ 9,260,000	\$ 8,705,000
Parks and Recreation	7,641,580	425,000	2,255,000
General Facilities	237,316	190,000	50,000
Technology	118,433	2,630,000	3,430,000
Storm Drainage	90,487	50,000	80,000
Other Financing Uses	66,464	-	75,000
Total Project Appropriations and Other Uses	\$ 8,677,724	\$ 12,555,000	\$ 14,595,000

* Project appropriations shown are amounts estimated to remain for outstanding or committed projects or project phases. Balances remaining at the end of any fiscal year may carry over to subsequent years.

Note: FY 2013-14 and 2014-15 columns are shown for informational purposes only.

SECTION 2. That pursuant to the requirements of TCA 7-86-120, the amounts hereinafter set out constitute the estimated revenues and the budgeted expenditures for the City of Brentwood, Tennessee Emergency Communications District for the fiscal year beginning July 1, 2015 and ending June 30, 2016, to wit:

EMERGENCY COMMUNICATIONS DISTRICT

	<u>FY 2013-14 ACTUAL</u>	<u>FY 2014-15 BUDGET</u>	<u>FY 2015-16 BUDGET</u>
Estimated Beginning Net Assets			\$ 2,525,400
<u>Revenues:</u>			
911 Revenues	\$ 576,880	\$ 310,000	\$ -
Contribution from City of Brentwood			
- General Fund	418,700	418,700	418,700
ECD/PSAP Equipment Reimbursement Program -			
TECB	-	-	-
TECB Operational Funding	238,727	570,670	864,125
Interest Earnings	4,362	3,000	3,000
Total Revenues	\$ 1,238,669	\$ 1,302,370	\$ 1,285,825
Total Funds Available			\$ 3,811,225
<u>Expenditures and Other Uses:</u>			
Personnel Services	\$ 827,022	\$ 870,840	\$ 862,635
Operating Services	233,082	284,660	240,050
Depreciation Expense	169,813	170,000	175,500
Total Expenditures	\$ 1,229,917	\$ 1,325,500	\$ 1,278,185
Estimated Ending Net Assets			\$ 2,533,040

Note: FY 2013-14 and 2014-15 columns are shown for informational purposes only.

SECTION 3. That total actual expenditures for the funds shown in Section 1 and 2 herein shall not exceed total appropriations for said funds, except as may be provided by ordinance to amend the budget.

SECTION 4. That the following amounts in the Water and Sewer Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2015 and ending June 30, 2016 and are provided for informational purposes.

Operating Revenues	\$	18,452,335
Operating Expenses	\$	17,121,335

SECTION 5. That the following amounts in the Municipal Center Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2015 and ending June 30, 2016 and are provided for informational purposes.

Operating Revenues	\$	734,170
Operating Expenses	\$	729,200

SECTION 6. That the City maintains certain Funds Held in Trust (FHIT) accounts for the use of special program funding for which no expenditure appropriation is required. Expenditures from FHIT accounts are approved by authorized personnel as funds are available.

SECTION 7. That a detailed line item financial plan to support the budget as set forth herein shall be provided to the Board of Commissioners and to the various departments of the City, which financial plan shall be used as guidance and generally followed in incurring expenditures and obligations on behalf of the City.

SECTION 8. That this ordinance shall take effect from and after its final passage, or fifteen days after its first passage, whichever occurs later, the general welfare of the City of Brentwood, Williamson County, Tennessee, requiring it.

PASSED:	1st reading	_____	PLANNING COMMISSION	_____ n/a _____
	2nd reading	_____	NOTICE OF PASSAGE	
			Notice published in:	_____ n/a _____
PUBLIC HEARING			Date of publication:	_____
Notice published in:		<u>The Williamson</u>		
Date of publication:		<u>5/17/2015</u>		
Date of hearing:		<u>5/26/15;6/08/15;6/22/15</u>	EFFECTIVE DATE	_____

MAYOR	Regina Smithson	RECORDER	Deborah Hedgepath
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Approved as to form:

CITY ATTORNEY	Roger A. Horner
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