

**ORDINANCE 2019-03**

**AN APPROPRIATION ORDINANCE FOR THE CITY OF BRENTWOOD, TENNESSEE FOR THE FISCAL YEAR  
BEGINNING JULY 1, 2019, AND ENDING JUNE 30, 2020**

**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, 2019, and ending June 30, 2020, to wit:

**GENERAL FUND**

	<b>FY 2017-18 ACTUAL</b>	<b>FY 2018-19 BUDGET</b>	<b>FY 2019-20 BUDGET</b>
<b>Estimated Beginning Fund Balance</b>			\$ 38,192,533
<u>Revenues and Other Sources:</u>			
Taxes	\$ 34,947,929	\$ 31,900,000	\$ 32,965,000
Licenses and Permits	1,171,627	875,050	865,550
Fines and Fees	289,124	205,000	205,000
Charges for Services	409,972	438,000	573,000
Intergovernmental	8,090,488	4,747,570	4,817,150
Uses of Money and Property	980,192	515,600	705,600
Other	240,269	165,500	165,100
<b>Total Revenues and Sources</b>	<b>\$ 46,129,599</b>	<b>\$ 38,846,720</b>	<b>\$ 40,296,400</b>
<b>Total Funds Available</b>			<b>\$ 78,488,933</b>

Note: FY 2017-18 and 2018-19 columns are shown for informational purposes only.

**GENERAL FUND**

	<b>FY 2017-18 ACTUAL</b>	<b>FY 2018-19 BUDGET</b>	<b>FY 2019-20 BUDGET</b>
<u>Expenditures and Other Uses:</u>			
City Commission	\$ 206,111	\$ 232,970	\$ 232,820
City Court	39,110	39,500	41,100
City Manager's Office	454,252	680,510	463,980
Elections	-	45,000	-
Finance	860,265	957,305	966,510
City Recorder	174,295	136,505	145,395
Legal Services	309,603	244,245	250,560
Technology	1,357,187	1,482,330	1,549,885
Geographic Information Systems	317,224	347,600	355,855
Human Resources	433,423	478,445	475,930
Community Relations	339,033	403,175	356,935
Planning	465,871	474,460	484,375
Codes Enforcement	877,491	920,105	901,270
Insurance/Other Benefits	710,655	806,730	781,360
Police Department	7,597,338	8,322,350	8,885,175
Fire and Rescue Department	7,488,165	7,658,025	8,053,060
Safety Center East	75,908	66,950	69,500
Public Works	2,975,483	3,352,460	3,623,445
Storm Drainage	20,599	50,000	50,000
Street Lighting	372,517	400,000	400,000
Traffic Signalization	341,591	366,230	374,980
Service Center	308,972	327,875	338,225
Engineering Services	715,972	825,325	853,085
Public Health	74,054	78,000	88,455
Parks and Recreation	2,214,428	2,497,845	2,614,760
Public Library	2,465,383	2,593,500	2,658,400
Education	225,000	244,400	244,400
Economic Development	10,000	10,000	10,000
Historic Sites	151,392	155,765	216,265
Transfer to Capital Projects Fund	300,000	-	-
Transfer to Debt Service Fund	2,950,000	3,100,000	3,250,000
Transfer to Municipal Center Fund	670,000	685,000	685,000
Transfer to Facility Maintenance Fund	200,000	350,000	350,000
Contribution to Emergency Communication District	484,700	484,700	484,700
<b>Total Expenditures and Other Uses</b>	<b>\$ 36,186,020</b>	<b>\$ 38,817,305</b>	<b>\$ 40,255,425</b>
<b>Fund Balance/Surplus Transfers - Capital Projects, Equipment and Insurance Funds</b>	<b>\$ 7,750,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Estimated Ending Fund Balance</b>			<b>\$ 38,233,508</b>

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**EQUIPMENT REPLACEMENT FUND**

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
<b>Estimated Beginning Fund Balance</b>			\$ 3,753,476
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 1,512,000	\$ 1,657,000	\$ 1,770,000
Interest Earnings	77,466	50,000	70,000
Sale of Equipment and Insurance Reimbursement	21,251	20,000	20,000
<b>Total Revenues</b>	<u>\$ 1,610,717</u>	<u>\$ 1,727,000</u>	<u>\$ 1,860,000</u>
<b>Total Funds Available</b>			\$ 5,613,476
Expenditures:			
Computer Equipment and Software	\$ 409,413	\$ 575,000	\$ 600,000
Heavy Equipment and Vehicles	726,461	1,425,000	690,000
<b>Total Expenditures</b>	<u>\$ 1,135,873</u>	<u>\$ 2,000,000</u>	<u>\$ 1,290,000</u>
<b>Estimated Ending Fund Balance</b>			\$ 4,323,476

**FACILITIES MAINTENANCE FUND**

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
<b>Estimated Beginning Fund Balance</b>			\$ 1,222,477
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 200,000	\$ 350,000	\$ 350,000
Federal and State Sources	131,522	-	-
Interest Earnings and Other	24,517	12,000	30,000
<b>Total Revenues</b>	<u>\$ 356,039</u>	<u>\$ 362,000</u>	<u>\$ 380,000</u>
<b>Total Funds Available</b>			\$ 1,602,477
Expenditures:			
Service Center	\$ 59,159	\$ 50,000	\$ 50,000
Fire and Rescue	54,777	25,000	25,000
Parks and Recreation	6,353	220,000	295,000
Library	279,181	50,000	50,000
Historic Sites	-	-	-
<b>Total Expenditures</b>	<u>\$ 399,470</u>	<u>\$ 345,000</u>	<u>\$ 420,000</u>
<b>Estimated Ending Fund Balance</b>			\$ 1,182,477

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**STATE STREET AID FUND**

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
<b>Estimated Beginning Fund Balance</b>			\$ 1,107,468
<u>Revenues:</u>			
State Fuel Taxes	1,364,811	1,530,000	1,625,000
Interest Earnings	15,074	8,150	10,000
<b>Total Revenues</b>	\$ 1,379,885	\$ 1,538,150	\$ 1,635,000
<b>Total Funds Available</b>			\$ 2,742,468
<u>Expenditures and Other Uses:</u>			
Street Repairs	1,001,494	1,240,000	2,740,000
<b>Total Expenditures and Other Uses</b>	\$ 1,001,494	\$ 1,240,000	\$ 2,740,000
<b>Estimated Ending Fund Balance</b>			\$ 2,468

**PUBLIC WORKS PROJECT FUND**

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
<b>Estimated Beginning Fund Balance</b>			\$ 2,773,221
<u>Revenues:</u>			
Public Works Project Fees	851,067	400,000	465,250
Interest Earnings	63,007	30,000	30,000
<b>Total Revenues</b>	\$ 914,074	\$ 430,000	\$ 495,250
<b>Total Funds Available</b>			\$ 3,268,471
<u>Expenditures and Other Uses:</u>			
Transfer to Capital Projects Fund	600,000	2,000,000	2,750,000
<b>Total Expenditures and Other Uses</b>	\$ 600,000	\$ 2,000,000	\$ 2,750,000
<b>Estimated Ending Fund Balance</b>			\$ 518,471

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**DRUG FUND**

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
<b>Estimated Beginning Fund Balance</b>			\$ 395,646
<u>Revenues:</u>			
Drug Related Fines/Other	\$ 26,658	\$ 20,000	\$ 20,000
Interest Earnings	7,629	6,000	8,000
<b>Total Revenues</b>	<u>\$ 34,286</u>	<u>\$ 26,000</u>	<u>\$ 28,000</u>
<b>Total Funds Available</b>			\$ 423,646
<u>Expenditures and Other Uses:</u>			
Drug Enforcement	\$ 157,729	\$ 20,000	\$ 20,000
Capital Outlay	-	-	-
<b>Total Expenditures and Other Uses</b>	<u>\$ 157,729</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>
<b>Estimated Ending Fund Balance</b>			\$ 403,646

**ADEQUATE FACILITIES TAX FUND**

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
<b>Estimated Beginning Fund Balance</b>			\$ 1,085,404
<u>Revenues and Other Sources:</u>			
Adequate Facilities Tax	\$ 586,041	\$ 450,000	\$ 450,000
Interest Earnings	6,358	4,000	10,000
<b>Total Revenues</b>	<u>\$ 592,399</u>	<u>\$ 454,000</u>	<u>\$ 460,000</u>
<b>Total Funds Available</b>			\$ 1,545,404
<u>Expenditures and Other Uses:</u>			
Williamson County Contributions to Schools	\$ 400,000	\$ -	\$ -
Transfer to Capital Projects Fund	-	-	-
<b>Total Expenditures and Other Uses</b>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Estimated Ending Fund Balance</b>			\$ 1,545,404

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**POST EMPLOYMENT BENEFITS FUND**

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
<b>Estimated Beginning Fund Balance:</b>			\$ 1,229,448
<u>Revenues:</u>			
Transfer from General Fund	\$ 50,000	\$ 50,000	\$ 25,000
Transfer from Water & Sewer Fund	-	-	-
Transfer from Emergency Communication District	-	-	-
Interest Earnings	15,625	10,000	20,000
<b>Total Revenues</b>	<u>\$ 65,625</u>	<u>\$ 60,000</u>	<u>\$ 45,000</u>
<b>Total Funds Available</b>			\$ 1,274,448
<u>Expenditures and Other Uses:</u>			
Post Retirement Benefits and Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Expenditures and Other Uses</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Estimated Ending Fund Balance</b>			\$ 1,274,448

**FUEL FUND**

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
<b>Estimated Beginning Fund Balance:</b>			\$ 771,491
<u>Revenues and Other Sources:</u>			
Transfer from General Fund	\$ 311,960	\$ 333,100	\$ 327,100
Transfer from Water and Sewer Fund	41,731	50,000	50,000
Interest Earnings	12,246	8,000	15,000
<b>Total Revenues</b>	<u>\$ 365,937</u>	<u>\$ 391,100</u>	<u>\$ 392,100</u>
<b>Total Funds Available</b>			\$ 1,163,591
<u>Expenditures:</u>			
Gasoline and Diesel Fuel	<u>\$ 349,146</u>	<u>\$ 375,000</u>	<u>\$ 375,000</u>
<b>Total Expenditures</b>	<u>\$ 349,146</u>	<u>\$ 375,000</u>	<u>\$ 375,000</u>
<b>Estimated Ending Fund Balance</b>			\$ 788,591

Note: FY 2017-18 and 2018-19 columns are shown for informational purposes only.

**INSURANCE FUND**

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
<b>Estimated Beginning Fund Balance:</b>			\$ 2,395,632
<u>Revenues and Other Sources:</u>			
Other Financing Sources - Health Insurance	\$ 3,816,674	\$ 3,738,860	\$ 3,811,885
Other Financing Sources - Workers Compensation	249,430	249,430	249,430
Interest Earnings	44,843	30,000	50,000
<b>Total Revenues</b>	<b>\$ 4,110,947</b>	<b>\$ 4,018,290</b>	<b>\$ 4,111,315</b>
<b>Total Funds Available</b>			<b>\$ 6,506,947</b>
<u>Expenditures:</u>			
Medical Claims	\$ 2,435,583	\$ 3,000,000	\$ 3,100,000
HRA Claims	389,383	425,000	450,000
Health/Life Insurance	545,621	577,500	625,000
Other Professional Services	112,482	115,000	115,000
Transitional Reinsurance Program Tax	1,005	-	-
Workers Compensation	339,322	290,000	290,000
<b>Total Expenditures</b>	<b>\$ 3,823,396</b>	<b>\$ 4,407,500</b>	<b>\$ 4,580,000</b>
<b>Estimated Ending Fund Balance</b>			<b>\$ 1,926,947</b>

**DEBT SERVICE FUND**

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
<b>Estimated Beginning Fund Balance</b>			\$ 2,833,612
<u>Revenues:</u>			
Transfer from General Fund	\$ 2,950,000	\$ 3,100,000	\$ 3,250,000
Bond Refunding Proceeds/Premium	2,177,627	-	-
Interest Earnings	49,829	30,000	85,000
<b>Total Revenues and Other Sources</b>	<b>\$ 5,177,456</b>	<b>\$ 3,130,000</b>	<b>\$ 3,335,000</b>
<b>Total Funds Available</b>			<b>\$ 6,168,612</b>
<b>Debt Service Expenditures</b>	<b>\$ 4,802,097</b>	<b>\$ 2,648,965</b>	<b>\$ 2,994,060</b>
<b>Estimated Ending Fund Balance</b>			<b>\$ 3,174,552</b>

Note: FY 2017-18 and 2018-19 columns are shown for informational purposes only.

**CAPITAL PROJECTS FUND**

	<b>FY 2017-18 ACTUAL</b>	<b>FY 2018-19 BUDGET*</b>	<b>FY 2019-20 BUDGET*</b>
<u>Revenues And Other Sources:</u>			
Transfer from Public Works Projects Fund	\$ 600,000	\$ 2,000,000	\$ 2,750,000
Federal, State and Private Sources	324,076	-	1,250,000
Transfer from General Fund	8,005,000	-	-
Transfer from Adequate Facilities Tax Fund	-	-	-
Transfer from Emergency Communications District	-	-	-
Bond Proceeds	-	-	13,000,000
Interest Earnings	330,931	250,000	400,000
Other Financing Sources	-	-	-
<b>Total Revenues and Other Sources</b>	<b>\$ 9,260,007</b>	<b>\$ 2,250,000</b>	<b>\$ 17,400,000</b>
Transportation	\$ 6,675,915	\$ 5,795,000	\$ 8,605,000
Parks and Recreation	1,221,110	610,000	420,000
General Facilities	297,241	2,945,000	18,030,000
Technology	2,441,820	3,510,000	1,535,000
Storm Drainage	50,000	50,000	170,000
Other Financing Uses	-	-	-
<b>Total Project Appropriations and Other Uses</b>	<b>\$ 10,686,086</b>	<b>\$ 12,910,000</b>	<b>\$ 28,760,000</b>

\* 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 2017-18 and 2018-19 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, 2019 and ending June 30, 2020, to wit:

**EMERGENCY COMMUNICATIONS DISTRICT**

	<u>FY 2017-18 ACTUAL</u>	<u>FY 2018-19 BUDGET</u>	<u>FY 2019-20 BUDGET</u>
<b>Estimated Beginning Net Assets</b>			\$ 2,344,751
<u>Revenues:</u>			
Contribution from City of Brentwood			
- General Fund	484,700	484,700	484,700
TECB Operational Funding	913,910	880,775	909,125
Interest Earnings	34,537	25,000	45,000
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<b>Total Revenues</b>	\$ 1,433,147	\$ 1,390,475	\$ 1,438,825
<b>Total Funds Available</b>			\$ 3,783,576
<u>Expenditures and Other Uses:</u>			
Personnel Services	\$ 789,975	\$ 915,835	\$ 936,175
Operating Services	246,929	327,400	329,800
Depreciation Expense	149,530	172,500	160,000
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	\$ 1,186,435	\$ 1,415,735	\$ 1,425,975
<b>Estimated Ending Net Assets</b>			\$ 2,357,601

**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, 2019 and ending June 30, 2020 and are provided for informational purposes.

Operating Revenues	\$ 20,239,605
Operating Expenses	\$ 19,172,880

**SECTION 5.** That the following amounts in the Municipal Center Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2020 and ending June 30, 2020 and are provided for informational purposes.

Operating Revenues	\$ 790,160
Operating Expenses	\$ 727,180

**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.

<b>PASSED:</b>	1st reading	_____	<b>PLANNING COMMISSION</b>	_____ <b>n/a</b>
	2nd reading	_____	<b>NOTICE OF PASSAGE</b>	
			Notice published in:	_____ <b>n/a</b>
			Date of publication:	_____
<b>PUBLIC HEARING</b>				
Notice published in:		<u>The Williamson</u>		
Date of publication:		<u>5/1/2019</u>		
Date of hearing:		<u>5/28/19; 6/10/19; 6/25/19</u>	<b>EFFECTIVE DATE</b>	_____

\_\_\_\_\_  
**MAYOR** Rhea E. Little, III

\_\_\_\_\_  
**RECORDER** Holly Earls

*Approved as to form:*

\_\_\_\_\_  
**CITY ATTORNEY** Kristen L. Corn