

ORDINANCE NO. 21-07B

AN ORDINANCE OF THE CITY OF SPRING HILL, TENNESSEE, AMENDING THE FISCAL YEAR 2020-21 BUDGET ORDINANCE NO. 20-10, PROVIDING FOR REVISIONS TO THE GENERAL, NORTHFIELD, CAPITAL PROJECTS AND SANITATION FUNDS

WHEREAS, the Board of Mayor and Aldermen has been made aware that the previously approved budget for the fiscal year July 1, 2020, through June 30, 2021, is inadequate for the City's needs and should be increased; and

WHEREAS, the Board of Mayor and Aldermen desire to amend Ordinance 20-10 as amended by Ordinance 20-13, 20-19B, 20-22B and 21-03, the same being the Appropriation Ordinance for the City of Spring Hill, Tennessee, for the Fiscal Year July 1, 2020, through June 30, 2021.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF SPRING HILL, TENNESSEE, BOARD OF MAYOR AND ALDERMEN, that Ordinance 20-10, the same being the Appropriation Ordinance for the City of Spring Hill, Tennessee, for the Fiscal Year July 1, 2020, through June 30, 2021, be increased from \$93,724,777 to \$103,996,842, an increase of \$10,272,065.

BE IT FURTHER ORDAINED that the budget appropriations be revised as follows:

Legislative of 7,668,962 be amended to \$8,256,487 an increase of \$587,525.

Fire Department of \$7,210,988 be amended to \$7,235,988 an increase of \$25,000.

Northfield Fund of \$2,033,478 be amended to \$11,653,018 an increase of \$9,619,540.

Sanitation Fund of \$2,642,000 be amended to \$2,682,000 an increase of \$40,000.

All other appropriations remain the same.

BE IT FURTHER ORDAINED, that all Ordinances in conflict herewith be, and the same hereby are, repealed.

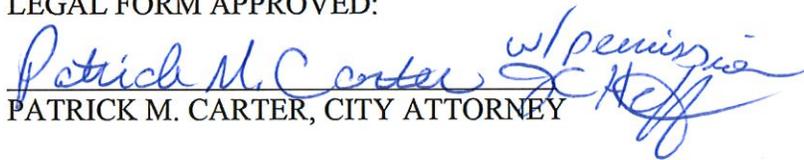
Passed and adopted by the Board of Mayor and Aldermen of the City of Spring Hill, Tennessee, this this 19th day of April, 2021.


JIM HAGAMAN, MAYOR

ATTEST:


APRIL GOAD, CITY RECORDER

LEGAL FORM APPROVED:


PATRICK M. CARTER, CITY ATTORNEY

Passed on 1st Reading: 05/17/21

Passed on 2nd Reading: 06/21/21



**City of Spring Hill
Budget & Finance Advisory Committee
and
Board of Mayor and Aldermen
Budget Amendment #4**

Date: June 4, 2021

Memo to: Budget & Finance Advisory Committee and BOMA

From: Tonya Travis, Finance Director

Re: FY 2020-21 Budget Amendment #5 –Second Consideration

2nd CONSIDERATION OF ORDINANCE 21-07 – AN ORDINANCE OF THE CITY OF SPRING HILL, TENNESSEE, AMENDING THE FISCAL YEAR 2020-21 BUDGET ORDINANCE NO. 20-10, PROVIDING FOR REVISIONS TO THE GENERAL, NORTHFIELD AND CAPITAL PROJECTS FUNDS

BACKGROUND INFORMATION: The proposed ordinance is the fifth amendment to the fiscal year 2020 – 2021 budget.

This budget amendment provides funding allocation as follows:

- Property tax revenue collected during fiscal year 2020 -2021 exceeded the budgeted amounts. This amendment increases the property tax revenue accounts for both Williamson and Maury counties. Along with this revenue increase, an offsetting expenditure increase of \$550,000 is recognized in the Legislative Department for a transfer to Capital projects for the portion of the taxes due to the property tax increase for the 2019 and 2020 taxes. Also, an increase of the \$550,000 is included as a transfer revenue in the Capital Fund.
- During fiscal year 2017, the Parks Family established an escrow account with the City for a traffic signal light to be installed at Port Royal Road and Reserve Commercial Park North. The City did not install the light and BOMA passed Resolution 20-117 in August 2020 to refund the escrow amount of \$37,524.45. The escrow amount was recognized as a revenue when the amount was received in 2017 instead of setting up a liability account. When the escrow amount was refunded to the Parks Family, the transaction was recorded as expense and this amendment increases the legislative budget amount for the expense of the escrow amount.
- This amendment provides additional funds of \$25,000 for the Fire Department to cover overtime expense. During COVID, whole shifts were quarantined due to contact to COVID. Additional firemen were called in to work to cover shifts which created additional overtime.
- During second consideration of Ordinance 21-07, staff will propose a budget amendment to the Northfield fund after the closing occurs. Staff will know what amendments will be required after the building is closed and all expenses and debt are paid.

- An amendment of \$9,619,540 is included in the amendment to appropriate funds to pay the remaining principal of the Northfield Building and associated expenses with the sale of Northfield Building. \$2,750,000 is included in the budget amendment to transfer the remaining funds of Northfield to the General Fund and close the Northfield Fund.
- \$40,000 is included in this budget amendment to provide additional funding to the Sanitation Fund for increased recycling fees paid to Waste Management

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A summary of items included within this budget amendment and a detailed schedule of items are attached. This amendment increases the City's total budget for FY 2020-21 by \$10,272,065 to \$103,996,842.

ATTACHMENTS: Ordinance 21-07B; Exhibit A – Budget Amendment Summary; Exhibit B – Budget Amendment Detail; Exhibit C – Listing FY 2020-21 Expenditure Summary; Exhibit D – Detailed Revenue/Expenditure budgets by fund

RECOMMENDATION: Approve Ordinance 21-07B on second consideration

EXHIBIT A

Summary of Ordinance 21-07 - 2020-21 Budget Amendment #5
(2nd Consideration 6/21/2021)

General Fund

General Fund Revenues

Increase Property Tax revenue for amount collected \$ 760,000.00
Increase transfer from Northfield \$ 2,750,000.00

\$ 3,510,000.00 General Fund Revenue

Legislative

Increase transfer to Capital Fund for tax increase \$ 550,000.00
Increase expenditure for Parks Family Escrow reimbursement \$ 37,525.00

Total Legislative \$ 587,525.00

Fire

Increase Fire Overtime \$ 25,000.00

Total Fire \$ 25,000.00 General Fund Expenses

Capital Projects Fund

Capital Projects Fund Revenue

Increase transfer from General Fund \$ 550,000.00

\$ 550,000.00 Capital Projects Fund Revenue

Northfield Fund

Northfield Fund Revenues

Increase sale of property revenue \$ 9,200,000.00

\$ 9,200,000.00 Northfield Fund Revenue

Northfield Fund Expenses

Increase expenditure for Northfield to pay principal and associated sales expenses \$ 6,869,540.00
Increase transfer to General Fund - to dissolve the Northfield Fund \$ 2,750,000.00

Total Legislative \$ 9,619,540.00 Northfield Fund Expenses

Sanitation Fund

Sanitation Fund Expenses

Increase sanitation expenses \$ 40,000.00

\$ 40,000.00 Sanitation Fund Expenses

EXHIBIT B

CITY OF SPRING HILL - ORDINANCE NO. 21-07B
FY 2020-21 BUDGET AMENDMENT #5
SECOND CONSIDERATION JUNE 21, 2021

1) Increase property tax revenue and corresponding tax increase transfer to Capital Fund

<u>Increase Revenues</u>			
GF	110-31100	\$ 100,000.00	Property Tax - Maury
	110-31102	\$ 70,000.00	Property Tax - Williamson
	110-31207	\$ 390,000.00	Prior Year Property Tax - Maury
	110-31208	\$ 200,000.00	Prior Year Property Tax - Williamson
	110-36976	\$ 2,750,000.00	Transfer from Northfield Fund
		\$ 3,510,000.00	

<u>Increase Expenditures</u>			
GF	110-41100-761	\$ 550,000.00	Transfer to Capital Fund

2) Appropriate funding for Parks Family Escrow reimbursement

<u>Increase Expenditures</u>			
GF	110-41100-790	\$ 37,525.00	Legislative - Miscellaneous

3) Increase Fire Department Overtime

<u>Increase Expenditures</u>			
GF	110-42200-112	\$ 25,000.00	Fire - Overtime

4) Increase revenue in Capital Fund for transfer from the General Fund for tax increase portion collected

<u>Increase Revenues</u>			
CP	311-36961	\$ 550,000.00	Transfer from General Fund

5) Increase Northfield revenue and expenses for sale of Northfield building and transfer Northfield Funds to General Fund

<u>Increase Revenues</u>			
NF	123-36300	\$ 9,200,000.00	Sale of Property

<u>Increase Expenditures</u>			
NF	123-45000-621	\$ 6,818,080.00	2017 TMBF Principal
	123-45000-760	\$ 34,500.00	Sale of Property Expense
	123-45000-790	\$ 16,960.00	Misc Exp - Reimburse Deposit of Rent
	123-45000-761	\$ 2,750,000.00	Operating Transfer to General Fund
		\$ 9,619,540.00	

6) Increase Sanitation fund expense for recycling fees incurred

<u>Increase Expenses</u>			
SN	210-43200-298	\$ 40,000.00	Sanitation fees to vendor

EXHIBIT C						
FY 2020-21 Expenditure Summary - AA#4						
6/4/2021	Amendmen	Amendment	Amendment	Amendment		
	#2	#3	#4	#5		
Departments	Ord. No. 20-	Ord. No. 20-22B	Ord. No 21-03	Ord. No 21-07B		TOTAL
General Fund	Budget					
Legislative	\$ 6,452,856	\$ 5,000	\$ 38,000	\$ -	\$ 587,525	\$ 8,256,487
Administration	\$ 392,701	-	20,216.00	-	-	\$ 412,917
Judicial	32,527	-	-	7,500.00	-	\$ 40,027
Finance & Administration	560,197	-	24,661.00	-	-	\$ 584,858
Information Mgt Sytems	648,033	-	20,168.00	-	-	\$ 668,201
Human Resources	113,072	-	9,367.00	-	-	\$ 122,439
City Hall	200,454	-	46,343.00	-	-	\$ 246,797
Total General Government	\$ 8,399,840	\$ 5,000	\$ 158,755	\$ 7,500	\$ 587,525	\$ 10,331,726
Police Department	\$ 6,546,262	\$ 17,500	\$ 657,226	\$ -	\$ -	\$ 7,256,681
Emergency Communications	395,730	-	-	-	-	\$ 395,730
Fire Department	6,966,873	46,978	186,348	-	25,000	\$ 7,235,988
Planning & Zoning	312,108	-	15,544	-	-	\$ 327,652
Building & Codes	644,245	-	48,890	-	-	\$ 693,135
Streets & Highways	3,031,585	13,700	927,543	244,000	-	\$ 4,216,828
Parks & Recreation	1,060,617	15,290	52,023	-	-	\$ 1,151,810
Library	872,273	-	23,549	-	-	\$ 896,848
Economic Development	-	-	-	-	-	\$ 0
Other Financing Sources	-	1,398,833	-	-	-	\$ 1,398,833
Total General Fund	\$ 28,229,533	\$ 1,497,301	\$ 2,069,878	\$ 251,500	\$ 612,525	\$ 33,905,231
State Street Aid Fund	\$ 1,273,844	\$ -	\$ -	\$ -	\$ -	\$ 1,320,936
eTraffic Citation Fund	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
Northfield Building Fund	\$ 2,025,311	\$ -	\$ 8,167	\$ -	\$ 9,619,540	\$ 11,653,018
Impact Fees Fund	\$ 1,516,252	\$ 1,028,500	\$ -	\$ -	\$ -	\$ 2,544,752
Adequate Facilities Tax	\$ 3,568,708	\$ -	\$ 85,000	\$ -	\$ -	\$ 4,410,116
Tourism Fund	\$ 158,000	\$ 4,750	\$ -	\$ -	\$ -	\$ 255,250
Sanitation Fund	\$ 2,502,000	\$ -	\$ -	\$ 140,000	\$ 40,000	\$ 2,682,000
Capital Projects Fund	\$ 21,211,829	\$ -	\$ 400,000	\$ 2,661,925	\$ -	\$ 24,273,754
Water/Sewer Fund						
Water Distribution	\$ 5,546,467	\$ -	\$ 178,967	\$ 13,000	\$ -	\$ 5,775,877
Water Treatment	1,987,919	-	1,112,834	(24,500)	-	\$ 3,076,253
Wastewater Treatment	6,289,710	90,000	550,136	-	-	\$ 6,966,371
Sewer Collection (Lines)	1,487,642	41,200	135,526	11,500	-	\$ 1,675,868
Admin, Billing & Collections	4,249,872	-	67,432	-	-	\$ 4,317,304
Total Water/Sewer Fund	\$ 19,561,610	\$ 131,200	\$ 2,044,895	\$ -	\$ -	\$ 21,811,673
MS4-Stormwater	\$ 1,009,528	\$ -	\$ 12,284	\$ -	\$ -	\$ 1,021,812
Library Fund	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Drug Fund	\$ 76,300	\$ -	\$ -	\$ -	\$ -	\$ 76,300
Grand Total	\$ 81,174,915	2,661,751	4,620,224	3,053,425	10,272,065	\$ 103,996,842