

**ORDINANCE 21-O-13** adopting a budget and appropriations ordinance providing for appropriations out of the general and special funds of the City of Murfreesboro, Tennessee, of certain sums to defray the current, necessary and special expenses of said City for the Fiscal Year 2021-2022, and for other purposes.

**WHEREAS**, the Municipal Budget Law of 1982, T.C.A. §6-56-201 et. seq., requires adoption of an annual budget ordinance and balanced financial plans for intragovernmental service funds; and,

**WHEREAS**, information on the anticipated revenues of the City and the estimated expenditures for the last preceding fiscal year, the current fiscal year, and the coming fiscal year must be included in the annual budget ordinance; and,

**WHEREAS**, state law requires that the proposed annual operating budget be published and a public hearing be held before final adoption of the budget ordinance; and,

**WHEREAS**, the City Charter also requires publication of a tentative budget and public hearing prior to passage of an appropriation ordinance; and,

**WHEREAS**, the City Manager has, pursuant to the City Charter, submitted to the City Council a budget covering in line item detail, by department and fund, estimates of the expenditures and revenues of the City, which budget shall be revised as necessary to support and be consistent with this budget and appropriations ordinance and other actions of the City Council; and,

**WHEREAS**, the Council has carefully considered the budget as recommended by the City Manager and previously discussed by the City Council, and comments made at the public hearing held on Thursday, May 20, 2021 and is prepared to adopt its financial plan for Fiscal Year 2021-2022.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MURFREESBORO, TENNESSEE, AS FOLLOWS:**

**SECTION 1.** The amounts hereinafter listed are the estimated revenues and the budgeted expenditures of the City of Murfreesboro, Tennessee, and the amounts specified are hereby appropriated for the purpose of meeting the expenses of the various departments, agencies, and programs of the City of Murfreesboro, Tennessee for the fiscal year beginning July 1, 2021 and ending June 30, 2022, including the payment of principal of and interest on bonds and other obligations of the City maturing in 2021-2022, for the City's General Fund and its special and intergovernmental service funds, to wit:

**PLEASE SEE ATTACHED EXHIBIT A**

(The FY 2019-2020 and 2020-2021 columns are shown for informational purposes only.)

**SECTION 2.** The Personnel Costs authorized for expenditure in Section 1 are based on the current, previously adopted, compensation and classification plan of the City and the staffing levels hereinafter listed:

PLEASE SEE ATTACHED EXHIBIT B

SECTION 3. All capital expenditures for which appropriations have been previously made but not yet fully expended are hereby reauthorized to allow completion of previously approved projects.

SECTION 4. All unassigned and unencumbered fund balances are hereby reappropriated to their respective funds.

SECTION 5. That all payments made before the effective date of this Ordinance, on account of and in pursuance of the appropriations hereinbefore made and provided by this Ordinance in meeting the expenses and obligations of the City for the Fiscal Year 2021-2022, shall be charged against and be deducted from the respective sums appropriated hereinbefore for the respective departments and accounts of the City's government and for the payment of the principal of and interest on obligations of the City to be paid during the Fiscal Year 2021-2022, the intention of this Ordinance in part being to authorize and provide for the payment of the expenses and obligations of the City for that part of the Fiscal Year 2021-2022 that may have already transpired at the taking effect date of this Ordinance as well as for the entire Fiscal Year 2021-2022.

SECTION 6. That any appropriation made by this Ordinance, except appropriations to meet the principal of and interest on bonds and other obligations to be paid in the Fiscal Year 2021-2022 as hereinbefore provided for, shall be subject to reduction, or to the transfer from one appropriation or fund to another, at any time by a resolution of the City Council as to the unexpended portion of such appropriation or funds.

SECTION 7. That this Ordinance take effect immediately upon and after its passage upon second and final reading, as an emergency Ordinance, an emergency existing, and it being imperative to provide for the necessary expenses, general and special, of said City of Murfreesboro for the Fiscal Year 2021-2022 at the earliest practicable time, the welfare of the City requiring it.

Passed:

1<sup>st</sup> reading May 20, 2021  
2<sup>nd</sup> reading June 9, 2021

Shane McFarland, Mayor

ATTEST:

Melissa B. Wright  
City Recorder

APPROVED AS TO FORM:

DocuSigned by:  
  
Adam F. Tucker  
City Attorney



**CHANGES FROM FIRST READING TO SECOND READING**

Fund	Department	Description	As Presented	Changes after 5/15/2021	Effect on Use of Fund Balance Increase/(Decrease)
<b>General</b>					
		<b>Use of Assigned Fund Balance at First Reading</b>			5,650,981
		<b>Use of Unassigned Fund Balance at First Reading</b>			1,800,000
		<b>Revenue Changes</b>			
		Local Sales Tax	54,400,000	55,700,000	(1,300,000)
		State Sales Tax	12,160,000	12,460,000	(300,000)
		<b>Expenditure Changes</b>			
		<b>Personnel Changes</b>			
		Human Resources	16,400	48,900	32,500
		Administrative Support (Part-time to Full-time)		5,500	5,000
		Position Changes			-
					-
		<b>Operating Exp. Changes</b>			
					-
		<b>Fixed Asset Changes</b>			
					-
					-
					-
		<b>Revised Use of Assigned Fund Balance</b>			5,650,981
		<b>(Increase)/Decrease of Unassigned Fund Balance</b>			237,500

Ordinance 21-O-13  
Exhibit A - Amended on 2nd Reading

City of Murfreesboro  
2021-2022

	Actual 2019-2020	Estimated 2020-2021	Proposed 2021-2022
<b>GENERAL FUND:</b>			
<b>REVENUES</b>			
Local Taxes	\$123,973,807	\$129,325,565	\$134,919,423
State of Tennessee	20,210,462	23,184,176	25,010,037
Federal Government	4,062,219	8,508,767	13,540,950
Other Sources	24,172,569	21,884,491	21,112,736
Reimbursements from Other Funds	2,571,559	2,589,498	2,661,500
Transfers In	3,335,459	0	0
<b>Total Revenue &amp; Transfers In</b>	<b>\$178,326,074</b>	<b>\$185,492,497</b>	<b>\$197,244,646</b>
<b>EXPENDITURES</b>			
Personnel Costs	80,701,217	82,783,034	95,468,913
Other Costs:			
Legislative	122,001	147,850	158,100
City Manager	1,013,384	3,206,723	1,281,824
Finance	248,939	353,595	356,150
Purchasing	12,351	5,088	38,250
Legal	109,326	263,553	312,275
Human Resources	186,013	153,638	258,150
Planning	124,251	212,701	191,450
Engineering	127,654	184,536	248,039
Facilities Maintenance	581,480	365,320	584,309
State Street Aid	4,169,754	4,175,075	4,376,100
Infrastructure	3,331,575	1,010,000	6,900,000
Transportation	1,477,659	2,360,649	7,137,050
Information Technology	1,245,252	1,324,894	2,250,494
Communications	170,946	175,812	185,710
Building and Codes	131,472	187,391	200,465
City Court	114,628	108,477	341,900
Police	4,583,809	7,586,746	8,029,773
Fire	2,351,093	3,281,914	3,202,225
Street	2,968,235	3,365,178	3,662,939
Civic Plaza	52,325	50,800	72,647
Parking Garage	85,216	48,500	62,600
Fleet Services	(642,375)	(563,427)	(849,806)
Park & Recreation	3,611,797	3,509,609	5,924,832
Golf	700,522	892,631	918,268
Solid Waste	2,601,488	3,006,008	3,900,705
Community Development	438,980	1,361,658	1,816,103
Strategic Partnerships	1,534,452	1,553,952	1,601,614
Transfers Out	7,910,103	8,553,103	10,125,103
Debt Service - Transfer Out	40,901,735	37,964,387	37,765,071
Miscellaneous	5,867,925	5,365,650	8,366,874
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$166,833,207</b>	<b>\$172,995,045</b>	<b>204,888,127</b>
Beginning Fund Balance	\$66,742,940	\$78,235,807	\$90,733,259
Ending Fund Balance	\$78,235,807	\$90,733,259	\$83,089,778
<b>DEBT SERVICE FUND:</b>			
<b>REVENUES</b>			
Other Sources	\$3,028	-	-
Transfers In	60,069,395	\$59,209,987	\$38,465,969
<b>Total Revenue &amp; Transfers In</b>	<b>\$60,072,423</b>	<b>\$59,209,987</b>	<b>\$38,465,969</b>
<b>EXPENDITURES</b>			
Other Costs	\$53,526,900	\$49,653,515	\$33,247,463
Transfers Out	6,352,631	9,556,472	5,018,506
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$59,879,531</b>	<b>\$59,209,987</b>	<b>\$38,265,969</b>
Beginning Fund Balance	\$362,858	\$555,750	\$555,750
Ending Fund Balance	\$555,750	\$555,750	\$755,750
<b>AIRPORT IMPROVEMENT FUND:</b>			
<b>REVENUES</b>			
State of Tennessee	\$72,255	\$464,378	\$2,630,522
Federal Government	19,312	214,050	1,045,350
Transfers In	0	623,000	2,195,000
Other Sources	2,036,872	4,172,860	2,692,480
<b>Total Revenue</b>	<b>\$2,128,439</b>	<b>\$5,474,288</b>	<b>\$8,563,352</b>
<b>EXPENDITURES</b>			
Personnel Costs	\$292,674	\$376,417	\$547,007
Other Costs	1,592,551	2,694,049	9,369,767
Transfers Out	150,000	150,000	150,000
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$2,035,225</b>	<b>\$3,220,466</b>	<b>\$10,066,774</b>
Beginning Fund Balance	\$866,401	\$959,615	\$3,213,437
Ending Fund Balance	\$959,615	\$3,213,437	\$1,710,015

City of Murfreesboro  
2021-2022

	Actual 2019-2020	Estimated 2020-2021	Proposed 2021-2022
<b>DRUG FUND:</b>			
<b>REVENUES</b>			
Other Sources	\$115,019	\$190,040	\$161,200
Transfers In	30,492	30,000	45,000
Total Revenue & Transfers In	<u>\$145,511</u>	<u>\$220,040</u>	<u>\$206,200</u>
<b>EXPENDITURES</b>			
Other Costs	\$107,804	\$84,200	\$186,700
Total Expenditures	<u>\$107,804</u>	<u>\$84,200</u>	<u>\$186,700</u>
Beginning Fund Balance	\$279,190	\$316,897	\$452,737
Ending Fund Balance	\$316,897	\$452,737	\$472,237
<b>INSURANCE FUND:</b>			
<b>REVENUES</b>			
Other Sources	\$17,323,436	\$19,529,836	\$19,689,300
Transfers In	0	0	0
Total Revenue	<u>\$17,323,436</u>	<u>\$19,529,836</u>	<u>\$19,689,300</u>
<b>EXPENDITURES</b>			
Other Costs	\$18,236,532	\$20,062,700	\$23,866,400
Total Expenditures	<u>\$18,236,532</u>	<u>\$20,062,700</u>	<u>\$23,866,400</u>
Beginning Fund Balance	\$8,254,453	\$7,341,358	\$6,808,493
Ending Fund Balance	\$7,341,358	\$6,808,493	\$2,631,393
<b>RISK MANAGEMENT FUND:</b>			
<b>REVENUES</b>			
Other Sources	\$3,911,999	\$4,324,292	\$4,027,500
Total Revenues	<u>\$3,911,999</u>	<u>\$4,324,292</u>	<u>\$4,027,500</u>
<b>EXPENDITURES</b>			
Personnel Costs	\$0	\$0	\$0
Other Costs	4,086,046	4,085,096	4,027,500
Total Expenditures	<u>\$4,086,046</u>	<u>\$4,085,096</u>	<u>\$4,027,500</u>
Beginning Fund Balance	\$3,429,720	\$3,255,674	\$3,494,870
Ending Fund Balance	\$3,255,674	\$3,494,870	\$3,494,870
<b>OTHER CAPITAL SOURCES FUND:</b>			
<b>REVENUES</b>			
Other Sources	\$100,938	\$26,952	\$2,500
County Shared Bond Proceeds	-	9,668,173	-
Total Revenue	<u>\$100,938</u>	<u>\$9,695,125</u>	<u>\$2,500</u>
<b>EXPENDITURES</b>			
Other Costs	\$3,325,671	\$2,520,276	\$7,919,500
Total Expenditures	<u>\$3,325,671</u>	<u>\$2,520,276</u>	<u>\$7,919,500</u>
Beginning Fund Balance	\$4,906,670	\$1,681,937	\$8,856,787
Ending Fund Balance	\$1,681,937	\$8,856,787	\$939,787
<b>LOAN/BOND FUND:</b>			
<b>REVENUES</b>			
Other Sources	\$779,462	\$13,594,392	\$600,000
Issuance of Debt	0	63,800,000	0
Total Revenue & Debt Issuance	<u>\$779,462</u>	<u>\$77,394,392</u>	<u>\$600,000</u>
<b>EXPENDITURES</b>			
Other Costs	\$20,003,235	\$30,317,183	\$65,000,000
Transfers Out	129,454	205,000	200,000
Total Expenditures & Transfers Out	<u>\$20,132,689</u>	<u>\$30,522,183</u>	<u>\$65,200,000</u>
Beginning Fund Balance	\$65,699,964	\$46,346,737	\$93,218,946
Ending Fund Balance	\$46,346,737	\$93,218,946	\$28,618,946

## Ordinance 20-O-13

## EXHIBIT B - Amended

## 2021-2022 FUNDED POSITION COUNT

DESCRIPTIONS	2019/2020		2020/2021		2021/2022	
	NUMBER OF EMPLOYEES		NUMBER OF EMPLOYEES		NUMBER OF EMPLOYEES	
	FULL TIME	PART TIME	FULL TIME	PART TIME	FULL TIME	PART TIME
<b>DEPARTMENTS</b>						
Mayor & Council	7		7		7	
City Manager	13		11		11	
Finance	18	1	19	1	21	0
Purchasing	2		2		3	
Facilities Maintenance	11	2	12	2	13	1
Information Technology	20	1	22	0	24	
Communications	6		6	1	6	1
Legal	9		9		9	
Human Resources	10	0	10	1	11	0
Planning	14	12	15	12	15	12
Transportation	25	6	27	7	27	7
Building & Codes	26		25		25	
City Court	6		6		7	
Police	351	46	369	48	376	48
Fire	236	3	238	1	241	1
Fleet Services	16		17		20	
Engineering	14		14		15	
Street	51	9	51	9	51	9
Civic Plaza	1		1		1	
Recreation	90	282	89	325	89	325
Golf	15	40	15	44	15	44
Solid Waste	43		46		47	
Community Development	1	1	3	0	3	0
<b>Total General Fund</b>	<b>985</b>	<b>403</b>	<b>1014</b>	<b>451</b>	<b>1037</b>	<b>448</b>
Airport Fund	3	8	4	10	4	10
	3	8	4	10	4	10
	<b>988</b>	<b>411</b>	<b>1018</b>	<b>461</b>	<b>1041</b>	<b>458</b>