

ORDINANCE 19-11

**AN ORDINANCE OF THE CITY OF WHITE HOUSE, TENNESSEE,
ADOPTING THE ANNUAL BUDGET (AND TAX RATE) FOR THE FISCAL YEAR BEGINNING
JULY 1, 2019 THROUGH JUNE 30, 2020.**

Whereas, Tennessee Code Annotated Title 9 Chapter 1 Section 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 CITY OF WHITE HOUSE, TENNESSEE AS FOLLOWS:

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows for fiscal year 2020:

General Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Local Taxes	\$3,275,058	\$3,294,900	\$3,282,100
Intergovernmental Revenue	3,942,325	4,455,358	6,454,208
Charges for Services	140,870	133,000	119,800
Licenses and Permits	412,839	388,052	382,550
Fines and Forfeitures	83,407	83,000	84,000
Debt Proceeds	250,000	0	4,000,000
Miscellaneous Revenue	179,707	159,331	93,000
Total Cash Receipts	\$8,284,206	\$8,513,641	\$14,415,658
Beginning Cash Balance	\$4,298,477	\$4,591,288	\$1,860,448
Total Available Funds	\$12,582,683	\$13,104,929	\$16,276,106

Industrial Development Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Intergovernmental Revenue	\$ 133,884	\$ 133,884	\$ 120,000
Miscellaneous Revenue	\$ 254	\$ 1,612	\$ 2,500
Total Cash Receipts	\$ 134,138	\$ 135,496	\$ 122,500
Beginning Cash Balance	\$ 163,459	\$ 170,433	\$ 233,929
Total Available Funds	\$ 297,597	\$ 305,929	\$ 356,429

State Street Aid Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Intergovernmental Revenue	\$ 388,995	\$ 410,000	\$ 438,000
Miscellaneous Revenue	\$ 459	\$ 2,245	\$ 3,000
Total Cash Receipts	\$ 389,454	\$ 412,245	\$ 441,000
Beginning Cash Balance	\$ 261,066	\$ 406,153	\$ 303,398
Total Available Funds	\$ 650,520	\$ 818,398	\$ 744,398

Park Sales Tax Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Intergovernmental Revenue	\$ 715,415	\$ 1,075,000	\$ 670,000
Miscellaneous Revenue	\$ 3,341	\$ 5,172	\$ 3,000
Total Cash Receipts	\$ 718,756	\$ 1,080,172	\$ 673,000
Beginning Cash Balance	\$ 376,334	\$ 798,074	\$ 683,640
Total Available Funds	\$ 1,095,090	\$ 1,878,246	\$ 1,356,640

Impact Fee Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Impact Fees	\$ 137,485	\$ 158,500	\$ 157,200
Miscellaneous Revenue	\$ 976	\$ 2,457	\$ 2,500
Total Cash Receipts	\$ 138,461	\$ 160,957	\$ 159,700
Beginning Cash Balance	\$ 123,809	\$ 138,902	\$ 206,359
Total Available Funds	\$ 262,270	\$ 299,859	\$ 366,059

Drug Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Intergovernmental Revenue	\$ 475	\$ 375	\$ 300
Fines and Forfeitures	\$ 4,502	\$ 4,300	\$ 3,500
Miscellaneous Revenue	\$ 18	\$ 106	\$ 100
Total Cash Receipts	\$ 4,995	\$ 4,781	\$ 3,900
Beginning Cash Balance	\$ 12,618	\$ 13,717	\$ 13,998
Total Available Funds	\$ 17,613	\$ 18,498	\$ 17,898

Debt Service Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Intergovernmental Revenue	\$ 886,044	\$ 893,000	\$ 849,000
Miscellaneous Revenue	\$ 2,099	\$ 6,626	\$ 9,000
Total Cash Receipts	\$ 888,143	\$ 899,626	\$ 858,000
Beginning Cash Balance	\$ 242,256	\$ 344,735	\$ 344,189
Total Available Funds	\$ 1,130,399	\$ 1,244,361	\$ 1,202,189

Hillcrest Cemetery Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Charges for Services	\$ 48,227	\$ 48,700	\$ 48,700
Miscellaneous Revenue	\$ 1,979	\$ 4,029	\$ 3,000
Total Cash Receipts	\$ 50,206	\$ 52,729	\$ 51,700
Beginning Cash Balance	\$ 174,003	\$ 194,918	\$ 192,132
Total Available Funds	\$ 224,209	\$ 247,647	\$ 243,832

Dental Care Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Interfund Revenue	\$ 63,627	\$ 60,719	\$ 38,000
Miscellaneous Revenue	\$ 3,238	\$ 5,428	\$ 4,000
Total Cash Receipts	\$ 66,865	\$ 66,147	\$ 42,000
Beginning Cash Balance	\$ 249,675	\$ 262,571	\$ 238,718
Total Available Funds	\$ 316,540	\$ 328,718	\$ 280,718

Sanitation Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Cash Receipts	\$ 855,163	\$ 881,912	\$ 866,300
Debt Proceeds	\$ -	\$ -	\$ -
Total Cash Inflows	\$ 855,163	\$ 881,912	\$ 866,300
Beginning Cash Balance	\$ 581,937	\$ 596,367	\$ 506,515
Total Available Cash	\$ 1,437,100	\$ 1,478,279	\$ 1,372,815

Wastewater Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Cash Receipts	\$ 4,287,037	\$ 3,905,605	\$ 4,247,950
Debt Proceeds	\$ -	\$ -	\$ 7,000,000
Total Cash Inflows	\$ 4,287,037	\$ 3,905,605	\$ 11,247,950
Beginning Cash Balance	\$ 4,057,090	\$ 4,372,595	\$ 1,766,771
Total Available Cash	\$ 8,344,127	\$ 8,278,200	\$ 13,014,721

Stormwater Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Cash Receipts	\$ 871,661	\$ 867,656	\$ 868,000
Debt Proceeds	\$ -	\$ -	\$ -
Total Cash Inflows	\$ 871,661	\$ 867,656	\$ 868,000
Beginning Cash Balance	\$ 280,420	\$ 438,564	\$ 409,169
Total Available Cash	\$ 1,152,081	\$ 1,306,220	\$ 1,277,169

SECTION 2: That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

General Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
General Government	\$ 1,831,399	\$ 4,441,365	\$ 7,347,923
Public Safety	\$ 3,561,196	\$ 4,128,264	\$ 4,353,305
Public Works	\$ 638,086	\$ 677,592	\$ 756,289
Library *	\$ 385,856	\$ 461,287	\$ 471,623
Parks and Recreation *	\$ 1,233,140	\$ 1,143,105	\$ 1,120,264
Planning and Zoning	\$ 341,718	\$ 392,868	\$ 365,701
Total Appropriations	\$ 7,991,395	\$ 11,244,481	\$ 14,415,105

*FY 2019: Museum transferred to Parks and Recreation

Industrial Development Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Industrial Development	\$ 127,164	\$ 72,000	\$ 227,000
Total Appropriations	\$ 127,164	\$ 72,000	\$ 227,000

State Street Aid Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Streets	\$ 244,367	\$ 515,000	\$ 461,000
Total Appropriations	\$ 244,367	\$ 515,000	\$ 461,000

Park Sales Tax Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Parks	\$ 183,516	\$ 1,068,106	\$ 406,350
Debt Service	\$ 113,500	\$ 126,500	\$ 129,200
Total Appropriations	\$ 297,016	\$ 1,194,606	\$ 535,550

Impact Fee Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Roads	\$ 100,000	\$ 80,000	\$ 80,000
Parks	\$ 8,500	\$ 13,500	\$ 18,000
Police	\$ 14,868	\$ -	\$ 35,000
Fire	\$ -	\$ -	\$ 42,500
Total Appropriations	\$ 123,368	\$ 93,500	\$ 175,500

Drug Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Police	\$ 3,896	\$ 4,500	\$ 6,000
Total Appropriations	\$ 3,896	\$ 4,500	\$ 6,000

Debt Service Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Debt Service	\$ 782,882	\$ 898,172	\$ 830,000
Miscellaneous	\$ 2,782	\$ 2,000	\$ 2,000
Total Appropriations	\$ 785,664	\$ 900,172	\$ 832,000

Hillcrest Cemetery Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Cemetery and Maintenance	\$ 29,291	\$ 55,515	\$ 27,490
Total Appropriations	\$ 29,291	\$ 55,515	\$ 27,490

Dental Care Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Premiums Paid	\$ 9,962	\$ 12,000	\$ 12,000
Medical Claims Paid	\$ 44,007	\$ 78,000	\$ 78,000
Total Appropriations	\$ 53,969	\$ 90,000	\$ 90,000

Sanitation Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Sanitation	\$ 840,733	\$ 971,764	\$ 1,005,470
Debt Service	\$ -	\$ -	\$ -
Total Appropriations	\$ 840,733	\$ 971,764	\$ 1,005,470

Wastewater Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Wastewater	\$ 2,679,102	\$ 5,878,751	\$ 10,315,874
Debt Service	\$ 1,292,430	\$ 632,678	\$ 686,000
Total Appropriations	\$ 3,971,532	\$ 6,511,429	\$ 11,001,874

Stormwater Fund	FY 2018 Actual	FY 2019 Estimated	FY 2020 Proposed
Stormwater Administration	\$ 713,517	\$ 897,051	\$ 889,791
Debt Service	\$ -	\$ -	\$ -
Total Appropriations	\$ 713,517	\$ 897,051	\$ 889,791

SECTION 3. At the end of the current fiscal year the governing body estimates balances as follows:

General Fund	\$	1,860,448
Industrial Development Fund	\$	233,929
State Street Aid Fund	\$	303,398
Park Sales Tax Fund	\$	683,640
Impact Fee Fund	\$	206,359
Drug Fund	\$	13,998
Debt Service Fund	\$	344,189
Hillcrest Cemetery Fund	\$	192,132
Dental Care Fund	\$	238,718
Sanitation Fund	\$	506,515
Wastewater Fund	\$	1,766,771
Stormwater Fund	\$	409,169

SECTION 4. That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Authorized and Unissued	Cumulative Principal Outstanding at June 30, 2019	FY 2020 Debt Principal	FY 2020 Interest Requirements
Bonds				
2012 GO Refunding Bond	\$ -	\$ 995,000	\$ 210,000	\$ 17,148
2013 GO Bond	\$ -	\$ 2,735,000	\$ 75,000	\$ 106,062
2015 GO Refunding Bond	\$ -	\$ 2,495,000	\$ 580,000	\$ 56,375
2019 LG Loan Program Bond*	\$ 9,940,000	\$ 60,000	\$ -	\$ 53,521
Notes				
SRF CWA 2009-246	\$ -	\$ 382,702	\$ 29,106	\$ 6,539
SRF CWSRF 2010-256	\$ -	\$ 245,132	\$ 17,196	\$ 4,128
SRF CG1 2012-302	\$ -	\$ 2,848,312	\$ 170,736	\$ 27,708
SRF CWSRF 2012-308	\$ -	\$ 326,480	\$ 18,000	\$ 3,180
SRF CG2 2013-326	\$ -	\$ 1,393,843	\$ 75,984	\$ 10,188
SRF CWSRF 2016-364	\$ -	\$ 703,296	\$ 37,008	\$ 7,620
SRF 2019 (tentative)**	\$ -	\$ -	\$ -	\$ 50,000
2017 Land Capital Outlay Note	\$ -	\$ 166,000	\$ 83,000	\$ 4,233

*2019 Bond will be in draw-down period during FY 2020. The \$60,000 represents the cost for issuing the bond and began accruing interest in May 2019. The first payment relating to this bond will be due in December 2019 for interest only associated with the portion of the bond that is drawn at the time plus the cost of issuance. The second payment will also be interest only and is due in June 2020. The first principle payment is due in June 2021. The tentative draw schedule for this bond during FY 2020 totals \$4,000,000 and begins in September 2019.

**SRF loan planned to be submitted to TDEC for approval during FY 2020 for the Wastewater Treatment Plant Expansion Project. These figures for this loan are tentative and based on cumulative draws of \$7,000,000 during FY 2020 (starting in December 2019) with an interest rate of 2%. The total of this project and loan are projected to be \$14,000,000. It is unknown at this time if the loan will be awarded any principal forgiveness.

SECTION 5. During the coming fiscal year (2020) the governing body has planned capital projects and proposed funding as follows:

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
Hwy 31W Sidewalk (Phase 2B) [80/20 Grant]	\$ 1,000,000	\$ -
Community Event Center Construction	\$ 4,000,000	\$ -
Self-Contained Breathing Apparatus	\$ 52,000	\$ -
ADA Transition Plan	\$ 33,430	\$ -
Holly Tree Asphalt	\$ 103,888	\$ -
Police Patrol Vehicles (2)	\$ 85,000	\$ -
Greenway Crosswalk Lights at Hwy 31W	\$ 35,000	\$ -
Asphalt Overlay Program / Street Resurfacing	\$ 480,000	\$ -
Police Administration Vehicle	\$ 35,000	\$ -
Fire Administration Vehicle	\$ 42,500	\$ -
Museum Reno. (Phase 5) - Exterior / Stage Coach	\$ 175,000	\$ -
Greenway Resurface (Phase 3)	\$ 76,000	\$ -
Parks Maintenance Building Addition	\$ 300,000	\$ -
Dog Park (Phase 2)	\$ 30,000	\$ -
Stormwater Land Purchase	\$ 150,000	\$ -
Tandem Axle Dump Truck	\$ 180,000	\$ -
Bill Moss / Portland Rd Force Mn - Plant Upgrade	\$ 300,000	\$ -
WWTP Expansion	\$ 7,000,000	\$ -
Grinder Pump Replacement Program	\$ 400,000	\$ -
Air Vac NPC LS Motor Upgrade Busch-Mink	\$ 150,000	\$ -
Wastewater Administration Vehicle	\$ 33,000	\$ -
Laser Grading	\$ 17,500	\$ -
Topdress Leveling of Soccer Fields 3 & 5	\$ 10,900	\$ -
Infield Groomer	\$ 18,000	\$ -
Grid Smart Camera System (31W/76)	\$ 21,000	\$ -
Wastewater Administration Copier	\$ 7,500	\$ -

SECTION 6. No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 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 Section 6-56-205 of the Tennessee Code Annotated.

SECTION 7. Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the Tennessee Code Annotated. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 8. 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 Section 6-56-206, Tennessee Code Annotated will be attached.

SECTION 9. If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with the Section 6-56-210, Tennessee Code Annotated provided sufficient revenues are being collected to support the continuing appropriations. Approval of the Director of the Division Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.

SECTION 10. There is hereby levied a property tax not to exceed the certified tax rate as determined by the State Board of Equalization on all real and personal property in both Robertson and Sumner Counties.

SECTION 11. 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, TCA or loan agreements with a public building authority issued pursuant to Title 12, Chapter 10, TCA approved by the Comptroller of the Treasury or Comptroller's Designee within 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, TCA (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 12. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 13. All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 14. This ordinance shall take effect on July 1, 2019, the public welfare requiring it.

Passed First Reading: May 16, 2019

Passed Second and Final Reading: June 20, 2019



Mayor



Attest: City Recorder