

ORDINANCE 21-09

**AN ORDINANCE OF THE CITY OF WHITE HOUSE, TENNESSEE,
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING
JULY 1, 2021 THROUGH JUNE 30, 2022.**

- 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 2022:

General Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Local Taxes	\$3,669,971	\$3,831,567	\$5,050,000
Intergovernmental Revenue	5,251,279	5,044,659	4,530,535
Charges for Services	96,007	83,157	84,350
Licenses and Permits	505,791	583,823	527,350
Fines and Forfeitures	75,159	53,933	54,000
Debt Proceeds	263,000	1,720,000	10,553,713
Miscellaneous Revenue	176,784	103,996	563,200
Total Cash Receipts	\$10,037,991	\$11,421,135	\$21,363,148
Beginning Cash Balance	\$3,864,950	\$4,143,532	\$2,300,248
Total Available Funds	\$13,902,941	\$15,564,667	\$23,663,396

Industrial Development Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Intergovernmental Revenue	\$ 106,969	\$ 78,547	\$ 76,000
Miscellaneous Revenue	\$ 3,193	\$ 174	\$ 63
Total Cash Receipts	\$ 110,162	\$ 78,721	\$ 76,063
Beginning Cash Balance	\$ 205,809	\$ 167,365	\$ 79,386
Total Available Funds	\$ 315,971	\$ 246,086	\$ 155,449

State Street Aid Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Intergovernmental Revenue	\$ 412,247	\$ 413,764	\$ 417,800
Miscellaneous Revenue	\$ 4,579	\$ 473	\$ 372
Total Cash Receipts	\$ 416,826	\$ 414,237	\$ 418,172
Beginning Cash Balance	\$ 347,690	\$ 316,534	\$ 207,584
Total Available Funds	\$ 764,516	\$ 730,771	\$ 625,756

Parks Sales Tax Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Intergovernmental Revenue	\$ 704,766	\$ 762,000	\$ 787,000
Miscellaneous Revenue	\$ 11,545	\$ 1,811	\$ 201,260
Debt Proceeds	\$ -	\$ 2,750,000	\$ -
Total Cash Receipts	\$ 716,311	\$ 3,513,811	\$ 988,260
Beginning Cash Balance	\$ 711,291	\$ 1,062,732	\$ 1,246,248
Total Available Funds	\$ 1,427,602	\$ 4,576,543	\$ 2,234,508

Parks Impact Fees Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Parks Impact Fees	\$ 75,438	\$ 125,754	\$ 109,296
Miscellaneous Revenue	\$ 870	\$ 224	\$ 180
Total Cash Receipts	\$ 76,308	\$ 125,978	\$ 109,476
Beginning Cash Balance	\$ 37,042	\$ 95,351	\$ 209,812
Total Available Funds	\$ 113,350	\$ 221,329	\$ 319,288

Police Impact Fees Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Police Impact Fees	\$ 60,398	\$ 157,000	\$ 77,832
Miscellaneous Revenue	\$ 1,222	\$ 221	\$ 144
Total Cash Receipts	\$ 61,620	\$ 157,221	\$ 77,976
Beginning Cash Balance	\$ 61,593	\$ 123,213	\$ 215,434
Total Available Funds	\$ 123,213	\$ 280,434	\$ 293,410

Fire Impact Fees Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Fire Impact Fees	\$ 39,841	\$ 103,000	\$ 26,784
Miscellaneous Revenue	\$ 1,212	\$ 138	\$ 120
Total Cash Receipts	\$ 41,053	\$ 103,138	\$ 26,904
Beginning Cash Balance	\$ 67,689	\$ 108,742	\$ 144,138
Total Available Funds	\$ 108,742	\$ 211,880	\$ 171,042

Roads Impact Fees Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Roads Impact Fees	\$ 88,141	\$ 244,000	\$ 105,156
Miscellaneous Revenue	\$ 1,338	\$ 258	\$ 240
Total Cash Receipts	\$ 89,479	\$ 244,258	\$ 105,396
Beginning Cash Balance	\$ 80,368	\$ 89,847	\$ 274,105
Total Available Funds	\$ 169,847	\$ 334,105	\$ 379,501

Drug Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Intergovernmental Revenue	\$ 225	\$ 200	\$ 200
Fines and Forfeitures	\$ 5,525	\$ 7,160	\$ 4,800
Miscellaneous Revenue	\$ 5,304	\$ 50	\$ 48
Total Cash Receipts	\$ 11,054	\$ 7,410	\$ 5,048
Beginning Cash Balance	\$ 15,136	\$ 23,879	\$ 26,789
Total Available Funds	\$ 26,190	\$ 31,289	\$ 31,837

Debt Service Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Intergovernmental Revenue	\$ 926,204	\$ 1,275,000	\$ 1,217,000
Miscellaneous Revenue	\$ 5,581	\$ 2,494	\$ 528
Total Cash Receipts	\$ 931,785	\$ 1,277,494	\$ 1,217,528
Beginning Cash Balance	\$ 341,235	\$ 490,878	\$ 679,472
Total Available Funds	\$ 1,273,020	\$ 1,768,372	\$ 1,897,000

Hillcrest Cemetery Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Charges for Services	\$ 34,357	\$ 68,309	\$ 44,900
Miscellaneous Revenue	\$ 3,280	\$ 442	\$ 361
Total Cash Receipts	\$ 37,637	\$ 68,751	\$ 45,261
Beginning Cash Balance	\$ 206,603	\$ 217,824	\$ 249,560
Total Available Funds	\$ 244,240	\$ 286,575	\$ 294,821

Dental Care Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Interfund Revenue	\$ 39,560	\$ 39,000	\$ 39,000
Miscellaneous Revenue	\$ 3,947	\$ 455	\$ 361
Total Cash Receipts	\$ 43,507	\$ 39,455	\$ 39,361
Beginning Cash Balance	\$ 262,362	\$ 252,038	\$ 224,993
Total Available Funds	\$ 305,869	\$ 291,493	\$ 264,354

Sanitation Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Cash Receipts	\$ 898,763	\$ 989,988	\$ 1,066,048
Debt Proceeds	\$ -	\$ -	\$ -
Total Cash Inflows	\$ 898,763	\$ 989,988	\$ 1,066,048
Beginning Cash Balance	\$ 558,395	\$ 529,059	\$ 456,628
Total Available Cash	\$ 1,457,158	\$ 1,519,047	\$ 1,522,676

Wastewater Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Cash Receipts	\$ 4,371,695	\$ 5,612,164	\$ 5,582,796
Debt Proceeds	\$ -	\$ -	\$ 8,000,000
Total Cash Inflows	\$ 4,371,695	\$ 5,612,164	\$ 13,582,796
Beginning Cash Balance	\$ 3,163,016	\$ 2,449,293	\$ 4,423,137
Total Available Cash	\$ 7,534,711	\$ 8,061,457	\$ 18,005,933

Stormwater Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Cash Receipts	\$ 899,087	\$ 948,906	\$ 965,818
Debt Proceeds	\$ -	\$ -	\$ -
Total Cash Inflows	\$ 899,087	\$ 948,906	\$ 965,818
Beginning Cash Balance	\$ 536,631	\$ 828,238	\$ 1,097,686
Total Available Cash	\$ 1,435,718	\$ 1,777,144	\$ 2,063,504

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

General Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
General Government	\$ 3,371,725	\$ 5,836,846	\$ 12,880,961
Public Safety	\$ 3,969,615	\$ 4,595,984	\$ 5,021,106
Public Works	\$ 641,266	\$ 805,511	\$ 757,769
Library	\$ 455,422	\$ 522,551	\$ 517,421
Parks and Recreation	\$ 1,005,303	\$ 1,110,493	\$ 1,403,447
Planning and Codes	\$ 316,078	\$ 393,034	\$ 563,346
Total Appropriations	\$ 9,759,409	\$ 13,264,419	\$ 21,144,050

Industrial Development Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Industrial Development	\$ 148,606	\$ 166,700	\$ 77,000
Total Appropriations	\$ 148,606	\$ 166,700	\$ 77,000

State Street Aid Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Streets	\$ 447,982	\$ 523,187	\$ 550,000
Total Appropriations	\$ 447,982	\$ 523,187	\$ 550,000

Parks Sales Tax Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Parks	\$ 235,670	\$ 2,959,095	\$ 1,735,661
Debt Service	\$ 129,200	\$ 371,200	\$ 369,700
Total Appropriations	\$ 364,870	\$ 3,330,295	\$ 2,105,361

Parks Impact Fees Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Parks	\$ 17,999	\$ 11,517	\$ 16,000
Total Appropriations	\$ 17,999	\$ 11,517	\$ 16,000

Police Impact Fees Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Police	\$ -	\$ 65,000	\$ 42,500
Total Appropriations	\$ -	\$ 65,000	\$ 42,500

Fire Impact Fees Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Fire	\$ -	\$ 67,742	\$ 125,000
Total Appropriations	\$ -	\$ 67,742	\$ 125,000

Roads Impact Fees Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Roads	\$ 80,000	\$ 60,000	\$ 235,000
Total Appropriations	\$ 80,000	\$ 60,000	\$ 235,000

Drug Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Police	\$ 2,311	\$ 4,500	\$ 4,500
Total Appropriations	\$ 2,311	\$ 4,500	\$ 4,500

Debt Service Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Miscellaneous	\$ 1,371	\$ 1,400	\$ 3,500
Debt Service	\$ 780,771	\$ 1,087,500	\$ 1,290,000
Total Appropriations	\$ 782,142	\$ 1,088,900	\$ 1,293,500

Hillcrest Cemetery Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Cemetery and Maintenance	\$ 26,416	\$ 37,015	\$ 78,890
Total Appropriations	\$ 26,416	\$ 37,015	\$ 78,890

Dental Care Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Premiums Paid	\$ 10,314	\$ 9,000	\$ 9,500
Dental Claims Paid	\$ 43,517	\$ 57,500	\$ 60,500
Total Appropriations	\$ 53,831	\$ 66,500	\$ 70,000

Sanitation Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Sanitation	\$ 928,099	\$ 1,062,419	\$ 1,158,953
Debt Service	\$ -	\$ -	\$ -
Total Appropriations	\$ 928,099	\$ 1,062,419	\$ 1,158,953

Wastewater Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Wastewater	\$ 4,448,836	\$ 2,991,120	\$ 14,606,438
Debt Service	\$ 636,582	\$ 647,200	\$ 1,041,000
Total Appropriations	\$ 5,085,418	\$ 3,638,320	\$ 15,647,438

Stormwater Fund	FY 2020 Actual	FY 2021 Estimated	FY 2022 Proposed
Stormwater Administration	\$ 607,480	\$ 679,458	\$ 1,444,028
Debt Service	\$ -	\$ -	\$ -
Total Appropriations	\$ 607,480	\$ 679,458	\$ 1,444,028

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

General Fund	\$ 2,300,248
Industrial Development Fund	\$ 79,386
State Street Aid Fund	\$ 207,584
Parks Sales Tax Fund	\$ 1,246,248
Parks Impact Fees Fund	\$ 209,812
Police Impact Fees Fund	\$ 215,434
Fire Impact Fees Fund	\$ 144,138
Roads Impact Fees Fund	\$ 274,105
Drug Fund	\$ 26,789
Debt Service Fund	\$ 679,472
Hillcrest Cemetery Fund	\$ 249,560
Dental Care Fund	\$ 224,993
Sanitation Fund	\$ 456,628
Wastewater Fund	\$ 4,423,137
Stormwater Fund	\$ 1,097,686

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, 2021	FY 2022 Debt Principal	FY 2022 Interest Requirements
Bonds				
2012 GO Refunding Bond	\$ -	\$ 575,000	\$ 215,000	\$ 10,743
2020 GO Refunding (2013 Bond)	\$ -	\$ 2,850,000	\$ 100,000	\$ 68,975
2015 GO Refunding Bond	\$ -	\$ 1,600,000	\$ 320,000	\$ 38,475
2020 LG Loan Program Bond*	\$ 10,553,713	\$ 26,287	\$ 431,000	\$ 290,950
2020 Byrum Park Land Bond	\$ -	\$ 2,599,000	\$ 155,000	\$ 70,433
Notes				
SRF CWA 2009-246	\$ -	\$ 323,971	\$ 30,155	\$ 5,490
SRF CWSRF 2010-256	\$ -	\$ 210,440	\$ 17,808	\$ 3,516
SRF CG1 2012-302	\$ -	\$ 2,505,124	\$ 174,192	\$ 24,252
SRF CWSRF 2012-308	\$ -	\$ 290,300	\$ 18,360	\$ 2,820
SRF CG2 2013-326	\$ -	\$ 1,241,311	\$ 77,124	\$ 9,048
SRF CWSRF 2016-364	\$ -	\$ 628,860	\$ 37,836	\$ 6,792
SRF CWSRF 2021-449**	\$ 12,448,000	\$ -	\$ 285,042	\$ 110,904
2020 Town Center Water Line	\$ -	\$ 1,458,000	\$ 146,000	\$ 37,179

*2020 LG Loan Program Bond is currently in draw-down period and expected to be fully drawn during FY 2022. The \$26,287 represents all bond issuance costs (\$93,000) plus draws (\$350,000) and interest from the original 2019 bond (\$3,287) minus principal payments (\$420,000) made prior to June 30, 2021. This amount is accruing interest expenses.

**CWSRF 2020-449 - City requested TDEC to increase by \$8,000,000 to \$20,448,000 for Wastewater Treatment Plant Expansion Project under projected costs.

SECTION 5. During the coming fiscal year (2022) 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
Community Event Center Design and Build	\$ 5,600,000	\$ 5,600,000
Demolition / Renovation of City Hall	\$ 2,000,000	\$ 2,000,000
Hwy 31W / Sage / McCurdy Intersection Improv.	\$ 680,000	\$ -
Industrial Access TDOT Grant Hester Drive	\$ 300,000	\$ -
Holly Tree Sidewalks	\$ 40,000	\$ -
GIS Application and Software	\$ 55,000	\$ -
Ped. Safety Improvements - Hwy 31W/SR258	\$ 60,000	\$ -
Dog Park Parking Lot Paving / Striping	\$ 50,000	\$ -
Splash Pad Improvements	\$ 50,000	\$ -
Network Switches	\$ 36,083	\$ -
Police Patrol Vehicles (3)	\$ 127,500	\$ -
EnerGov System Upgrade	\$ 49,740	\$ -
Message Boards	\$ 30,000	\$ -
Concession Stand Renovation - Design	\$ 25,000	\$ -
Planning and Codes Vehicle	\$ 29,500	\$ -
Asphalt Overlay Program	\$ 435,000	\$ -
Grid Smart Camera System	\$ 25,000	\$ -
11 Intersection Traffic Control Battery Backups	\$ 50,000	\$ -
Tennis Courts	\$ 1,000,000	\$ -
Soccer Complex Renovation Phase 1	\$ 735,386	\$ -
Land Acquisition - Fire Station #3	\$ 100,000	\$ -
Greenway Ambulance	\$ 25,000	\$ -
Fence Remaining Cemetery Property	\$ 50,000	\$ -
WWTP Expansion	\$ 8,000,000	\$ 8,000,000
Grinder Pump Replacement Program	\$ 500,000	\$ -
New 18" SFM - Phase 1 / Phase 2 - Installation	\$ 2,200,000	\$ -
New 18" SFM - Phase 3 / Phase 4 - Design	\$ 250,000	\$ -
Headworks Improvements	\$ 65,000	\$ -
Magnolia Village Gravity System Repairs	\$ 55,000	\$ -
WWTP Fencing	\$ 110,000	\$ -
North Palmers Chapel Vacuum to Gravity 17 Units	\$ 400,000	\$ -
Wastewater Insert-A-Valves	\$ 30,000	\$ -
Wastewater 1-Ton Truck with Utility Bed	\$ 70,000	\$ -
Wilkinson Lane Water Shed Upgrade	\$ 150,000	\$ -
Stormwater Facility Maintenance Building	\$ 85,000	\$ -
Springbrook Subdivision Pipe Upgrade	\$ 270,000	\$ -
Stormwater Skid Steer	\$ 85,000	\$ -
Stormwater Land Acquisitions / Mitigations	\$ 200,000	\$ -
ADA Transition Plan	\$ 24,999	\$ -
Traffic Cabinet	\$ 15,000	\$ -
Indoor Christmas Tree with Ornaments	\$ 5,000	\$ -
Laser Grading Equipment	\$ 6,097	\$ -
Sand & Dirt for Laser Grading / Top Dressing	\$ 9,999	\$ -
Greenway Trailhead Clock Repair	\$ 5,000	\$ -
New Fencing for Parks Field 5	\$ 9,999	\$ -

Northwoods Park Improvements	\$ 6,000	\$ -
Parks Maintenance Shop Fencing	\$ 10,000	\$ -
Wastewater Mobile Response Trailer	\$ 9,500	\$ -

- 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. 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 11. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.
- SECTION 12. All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.
- SECTION 13. This ordinance shall take effect on July 1, 2021, the public welfare requiring it.

Passed First Reading:

May 20, 2021

Passed Second and Final Reading:

June 17, 2021



Mayor



Attest: City Recorder