

ORDINANCE NO. 22-10

AN APPROPRIATION ORDINANCE FOR THE CITY OF SPRING HILL, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

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 governing body 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 governing body will consider final passage of the budget.

NOW THEREFORE BE IT ORDAINED BY THE CITY OF SPRING HILL, TENNESSEE, AS FOLLOWS:

SECTION 1. That amounts hereinafter set out constitute the estimated revenues and the budgeted expenditures for the City of Spring Hill, Tennessee, and the said sums specified herein are hereby appropriated for the purpose of meeting the expenses of the various departments and programs of the City of Spring Hill for the fiscal year beginning July 1, 2022 and ending June 30, 2023, to wit:

GENERAL FUND

	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGET
Beginning Fund Balance	\$ 16,600,827	\$ 30,133,041	\$ 36,367,536
Revenues and Other Sources:			
Taxes	\$ 28,268,314	\$ 28,242,866	\$ 29,354,590
Licenses and Permits	1,569,945	1,531,000	2,059,347
Fines and Fees	312,168	210,617	6,376,782
Charges for Services	311,031	35,105	266,479
Intergovernmental	6,696,196	5,491,454	10,165,446
Interest	32,161	4,974	
Other (PY Revenue)	417,989	26,454	3,365,445
Transfers in	2,540,448	-	-
Total Revenues and Sources	\$ 40,148,252	\$ 35,542,470	\$ 51,588,090
Total Funds Available	\$ 56,749,079	\$ 65,675,511	\$ 87,955,626

Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.

GENERAL FUND			
	FY 2020-21	FY 2021-22	FY 2022-23
	ACTUAL	ESTIMATED	BUDGET
Expenditures and Other Uses:			
Legislative	\$ 6,379,430	\$ 6,656,544	\$ 14,446,906
Administrative	430,735	1,810,796	806,385
Judicial	39,461	47,368	49,838
Finance	474,203	498,324	741,368
Information Management System	528,605	599,507	1,620,755
Less Department Invoicing			(1,620,755)
GIS	161,843	175,971	308,827
Less Department Invoicing			(308,827)
Human Resources	114,023	179,591	292,753
City Hall-Building	176,564	281,730	727,221
Total General Government	\$ 8,304,864	\$ 10,249,831	\$ 17,064,473
Police Department	\$ 6,810,620	\$ 6,829,472	9,741,906
Police Highway Safety Grant	-	-	24,714
Dispatch	369,131	389,349	364,000
Fire Department	7,603,130	6,147,114	10,114,062
Planning	216,614	435,079	977,695
Engineering (Inspectors)	-	-	\$ 898,124
Less Department Invoicing			\$ (898,124)
Building & Codes	649,955	563,739	932,958
Public Works	-	-	385,055
Streets	3,766,909	3,098,896	7,484,450
Traffic Calming	-	-	795,000
Fleet Management	-	-	411,705
Less Department Invoicing			(411,705)
Parks and Recreation	908,912	849,659	1,644,891
Senior Citizen Center	-	-	57,245
Library	970,627	744,836	1,396,215
Economic Development	-	-	-
Transfers out	(5,664,623)	-	-
Total Expenditures and Other Uses	\$ 23,936,139	\$ 29,307,975	\$ 50,982,663
Estimated Ending Fund Balance	\$ 32,812,940	\$ 36,367,536	\$ 36,972,963
Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.			

STATE STREET AID FUND			
	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGET
Beginning Fund Balance	\$ 1,612,360	\$ 1,877,334	\$ 1,808,696
<u>Revenues & Other Sources:</u>			
State Fuel Taxes	\$ 1,533,564	\$ 1,483,949	\$ 1,875,180
Other (PY Rev)	-	\$ -	\$ 570,454
Interest Earnings	532	400	400
Total Revenues	\$ 1,534,096	\$ 1,484,349	\$ 2,446,034
Total Funds Available	\$ 3,146,456	\$ 3,361,683	\$ 4,254,730
<u>Expenditures & Other Uses:</u>			
Street Maintenance	\$ 875,177	\$ 1,193,177	\$ 2,100,823
Debt Principal & Interest	358,118	359,810	396,964
Capital Outlay	35,827	-	-
Duplex Road Expenses	-	-	-
Other	-	-	-
Total Expenditures	\$ 1,269,122	\$ 1,552,987	\$ 2,497,787
Estimated Ending Fund Balance	\$ 1,877,334	\$ 1,808,696	\$ 1,756,943
Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.			
eCITATION FUND			
	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGET
Beginning Fund Balance	\$ 5,100	\$ 10,323	\$ 10,323
<u>Revenues and Other Sources:</u>			
eCitation Traffic Fees	\$ 5,221	\$ -	\$ -
Other	2	-	-
Total Revenues	\$ 5,223	\$ -	\$ -
Total Funds Available	\$ 10,323	\$ 10,323	\$ 10,323
<u>Expenditures & Other Uses:</u>			
eCitation Traffic Expenses	\$ -	\$ -	\$ -
Other	-	-	-
Total Expenditures	\$ -	\$ -	\$ -
Estimated Ending Fund Balance	\$ 10,323	\$ 10,323	\$ 10,323
Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.			

NORTHFIELD FUND			
	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGET
Beginning Fund Balance	\$ 317,784	\$ -	\$ -
<u>Revenues and Other Sources:</u>			
Lease of Properties	\$ -	\$ -	\$ -
Other Revenues	848,712	-	-
Debt proceeds	-	-	-
Operating Transfer-from General Fund	-	-	-
Total Revenues	\$ 848,712	\$ -	\$ -
Total Funds Available	\$ 1,166,496	\$ -	\$ -
<u>Expenditures & Other Uses:</u>			
Personnel Expense	\$ -	\$ -	\$ -
Services & Supplies	843,730	-	-
Debt Principal & Interest	7,644,607	-	-
Capital Outlay	-	-	-
Total Expenditures and Other Uses	\$ 8,488,337	\$ -	\$ -
Deficiency of revenues over expenditures	(7,639,625)		
<u>Other</u>			
Sale of property	\$ 9,200,000	\$ -	\$ -
Transfers In	626,843	-	-
Transfers Out	(2,505,002)	-	-
Total other financing sources (uses)	-	-	-
	7,321,841	\$ -	\$ -
Total Expenditures and Other Uses	\$ (317,784)	\$ -	\$ -
Estimated Ending Fund Balance	\$ -	\$ -	\$ -

IMPACT FEES FUND			
	FY 2020-21	FY 2021-22	FY 2022-23
	ACTUAL	ESTIMATED	BUDGET
Beginning Fund Balance	\$ 2,061,795	\$ 5,290,770	\$ 8,202,017
Revenues and Other Sources:			
Impact Fees	\$ 3,286,797	\$ 3,159,761	\$ 2,346,960
Other	3,558	1,487	384,707
Total Revenues	\$ 3,290,355	\$ 3,161,248	\$ 2,731,667
Total Funds Available	\$ 5,352,150	\$ 8,452,018	\$ 10,933,684
Road & Street Improvements	\$ 21,380	\$ 250,000	\$ 3,411,207
Total Expenditures and Other Uses	\$ 21,380	\$ 250,000	\$ 3,411,207
Estimated Ending Fund Balance	\$ 5,330,770	\$ 8,202,018	\$ 7,522,477
Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.			
ADEQUATE FACILITIES FUND			
	FY 2020-21	FY 2021-22	FY 2022-23
	ACTUAL	ESTIMATED	BUDGET
Beginning Fund Balance	\$ 5,025,593	\$ 5,467,915	\$ 5,497,604
Revenues and Other Sources:			
AFT-Roads	\$ 537,000	\$ 437,570	\$ 500,000
AFT-Other	1,440,569	1,158,817	900,000
Capital Improvements-Williamson County	545,764	526,304	400,000
Miscellaneous	27,620	2,040	914,933
Total Revenues	\$ 2,550,953	\$ 2,124,731	\$ 2,714,933
Total Funds Available	\$ 7,576,546	\$ 7,592,646	\$ 8,212,537
Expenditures and Other Uses:			
Debt Principal & Interest	\$ 737,384	\$ 736,053	\$ 739,100
Other	3,112	7,868	-
Capital Outlay	1,332,689	1,351,121	995,433
Public Safety Expenditures	-	-	-
Transfer out	35,446	-	1,064,000
Total Expenditures and Other Uses	\$ 2,108,631	\$ 2,095,042	\$ 2,798,533
Estimated Ending Fund Balance	\$ 5,467,915	\$ 5,497,604	\$ 5,414,004
Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.			

TOURISM FUND			
	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGET
Beginning Fund Balance	\$ 163,535	\$ 112,594	\$ 177,132
Revenues and Other Sources:			
Hotel/Motel Tax	\$ 134,632	\$ 214,523	\$ 250,000
Rippavilla Income	-	-	-
Other	92	15	25
Total Revenues	\$ 134,724	\$ 214,538	\$ 250,025
Total Funds Available	\$ 298,259	\$ 327,132	\$ 427,157
Expenditures & Other Uses:			
Rippavilla Expenditures	\$ 185,664	\$ 110,000	\$ 157,500
Other	-	-	-
Capital Outlay	-	40,000	50,000
Total Expenditures and Other Uses	\$ 185,664	\$ 150,000	\$ 207,500
Estimated Ending Fund Balance	\$ 112,595	\$ 177,132	\$ 219,657
Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.			
SANITATION FUND			
	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGET
Beginning Fund Balance	\$ 836,064	\$ 1,026,584	\$ 1,221,687
Revenues and Other Sources:			
Sanitation Fees	\$ 2,007,279	\$ 2,016,404	\$ 2,208,132
Recycling Fees	803,830	812,273	890,921
Other	26,839	19,877	21,500
Total Revenues	\$2,837,948	\$ 2,848,554	\$ 3,120,553
Total Funds Available	3,674,012	\$ 3,875,138	\$ 4,342,240
Expenditures and Other Uses:			
Recycling operations	\$ 701,676	\$ 685,603	\$ 688,600
Sanitation Contract			2,204,849
Sanitation operations	1,714,472	1,860,428	365,185
Other	231,281	107,420	670,716
Total Expenditures and Other Uses	\$ 2,647,429	\$ 2,653,451	\$ 3,929,350
Estimated Ending Fund Balance	\$ 1,026,583	\$ 1,221,687	\$ 412,890

Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.

18-75 CAPITAL PROJECTS FUND			
	FY 2020-21	FY 2021-22	FY 2022-23
	ACTUAL	ESTIMATED	BUDGET
Beginning Fund Balance	\$ 3,226,936	\$ 31,356,053	\$ 29,239,255
<u>Revenues and Other Sources:</u>			
Bond Proceeds	\$ 21,975,000	\$ -	\$ 41,000,000
TDOT Reimbursement	\$ 3,205,419	\$ -	1,239,200
Transfers In	5,037,780	5,569,832	8,903,035
Other	5,287	600	2,380,034
Total Revenues	\$ 30,223,486	\$ 5,570,432	\$ 53,522,269
Total Funds Available	\$ 33,450,422	\$ 36,926,485	\$ 82,761,524
<u>Expenditures & Other Uses:</u>			
Debt Principal & Interest	\$ 1,518,319	\$ 1,814,350	\$ 5,166,600
Capital Outlay	395,631	5,872,580	43,551,528
Other (Reserves)	180,419	-	-
Total Expenditures and Other Uses	\$ 2,094,369	\$ 7,686,930	\$ 48,718,128
Estimated Ending Fund Balance	\$ 31,356,053	\$ 29,239,555	\$ 34,043,396
Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.			

CAPITAL PROJECTS FUND (NEW)			
	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGET
Beginning Fund Balance	\$ -	\$ -	\$ -
<u>Revenues and Other Sources:</u>			
Transfers In	\$ -	\$ -	\$ 6,992,500
Other	-	-	-
Total Revenues	\$ -	\$ -	\$ 6,992,500
Total Funds Available	\$ -	\$ -	\$ 6,992,500
<u>Expenditures & Other Uses</u>			
Debt Principal & Interest	\$ -	\$ -	\$ -
Capital Outlay	-	-	3,492,500
Other (Reserves)	-	-	-
Total Expenditures and Other Uses	\$ -	\$ -	\$ 3,492,500
Estimated Ending Fund Balance	\$ -	\$ -	\$ 3,500,000
Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.			
ARP FUND			
	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGET
Beginning Fund Balance	\$ -	\$ -	\$ 6,493,426
<u>Revenues and Other Sources</u>			
American Rescue Plan	\$ -	\$ 6,493,426	\$ 6,493,426
Interest	\$ -	\$ -	\$ -
Total Revenues and Other Sources	\$ -	\$ 6,493,426	\$ 6,493,426
Total Funds Available	\$ -	\$ 6,493,426	\$ 12,986,852
<u>Expenditures and Other Uses:</u>			
Capital Outlay	\$ -	\$ -	\$ 90,000
Total Expenditures & Other Uses	\$ -	\$ -	\$ 90,000
Estimated Ending Fund Balance	\$ -	\$ 6,493,426	\$ 12,896,852
Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.			

LIBRARY FUND

	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGET
Beginning Fund Balance	\$ 99,596	\$ 89,597	\$ 83,103
<u>Revenues and Other Sources:</u>			
Donations	\$ 25,140	\$ 30,000	\$ 30,000
Interest	\$ 13	\$ 13	\$ 15
Total Revenues and Other Sources	\$ 25,153	\$ 30,013	\$ 30,015
Total Funds Available	\$ 99,609	\$ 119,610	\$ 113,118
<u>Expenditures and Other Uses:</u>			
Library Expenses	\$ 35,139	\$ 36,494	\$ 40,000
Total Expenditures & Other Uses	\$ 35,139	\$ 36,494	\$ 40,000
Estimated Ending Fund Balance	\$ 64,470	\$ 83,116	\$ 73,118
Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.			

DRUG FUND

	FY 2020-21 ACTUAL	FY 2021-22 ESTIMATED	FY 2022-23 BUDGET
Beginning Fund Balance	\$ 149,273	\$ 162,512	\$ 143,989
<u>Revenues And Other Sources:</u>			
Drug-Related Fines	\$ 40,358	\$ 40,000	\$ 40,000
Sale of Property	8,025	10,000	10,000
Other	10,034	750	750
Total Revenues and Other Sources	\$ 58,417	\$ 50,750	\$ 50,750
Total Funds Available	\$ 207,690	\$ 213,262	\$ 194,739
<u>Expenditures & Other Uses:</u>			
Drug-Enforcement Expenditures	\$ 45,184	\$ 68,500	\$ 68,500
Total Expenditures & Other Uses	\$ 45,184	\$ 68,500	\$ 68,500
Estimated Ending Fund Balance	\$ 162,506	\$ 144,762	\$ 126,239
Note: FY 2020-21 and 2021-22 columns are shown for informational purposes only.			

SECTION 2. That the following amounts in the Water/Sewer Fund are projected operating revenues and expenses for the fiscal year beginning July 1, 2022 and ending June 30, 2023 and are provided for informational purposes.

Budget Summary
FY 2023

City of Spring Hill, TN

All Funds	Estimated Beginning Cash July 1	Debt Proceeds		Transfers-In	Total	Expenditures *(exclude depreciation for enterprise funds)		Transfers-Out	Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
		Revenues										
General Fund	\$ 37,623,685	\$ 51,888,090			\$ 51,888,090	\$ 42,220,628	\$ 2,497,787	\$ 8,762,033	\$ 50,982,663	\$ 605,427	\$ 38,229,112	74.98%
State Street Aid Fund	2,735,742	2,446,034			2,446,034				2,497,787	(51,753)	2,683,989	107.45%
E-Citation Fund	11,846										11,846	#DIV/0!
Impact Fees Fund	8,421,757	2,731,667			2,731,667	382,707		3,028,500	3,411,207	(679,540)	7,742,217	226.96%
Adequate Facilities Fund	5,966,584	2,714,933			2,714,933	1,734,533		1,064,000	2,798,533	(83,600)	5,882,984	210.22%
Tourism Fund	217,508	250,025			250,025	207,500			207,500	42,525	260,033	125.32%
Sanitation Fund	1,234,030	3,120,553			3,120,553	3,929,350			3,929,350	(808,797)	425,233	10.82%
18-75 Capital Projects Fund	30,830,138	44,619,234		8,903,035	53,222,269	48,718,128			48,718,128	4,804,141	35,634,279	73.14%
Capital Projects Fund (New)				6,992,500	6,992,500	3,492,500		3,041,000	3,492,500	3,500,000	3,500,000	100.21%
Water & Sewer Fund	1,550,965	30,768,757		30,768,757	30,768,757	27,869,829			30,910,829	(142,072)	38,192,427	123.56%
M&A Stormwater Fund	6,493,426	6,493,426			6,493,426	1,218,256			1,218,256	(107,181)	1,443,784	118.51%
ARP Fund	91,433	30,015			30,015	90,000			90,000	6,403,426	12,896,832	14329.84%
Library Fund	186,302	50,750			50,750	40,000			40,000	(9,985)	81,448	203.62%
Drug Fund						68,500			68,500	(17,750)	168,552	246.06%
Totals	\$ 133,697,915	\$ 145,924,559	\$ -	\$ 15,895,535	\$ 161,820,094	\$ 132,469,718	\$ -	\$ 15,895,535	\$ 148,365,253	\$ 13,454,841	\$ 147,152,756	

Enterprise Funds	Estimated Beginning Net Position July 1	Transfers-In		Total	Expenses **(exclude capital projects and debt principal payments)		Transfers-Out	Total	Increase or (Decrease) in Net Position	Estimated Ending Net Position June 30
		Revenues								
Water & Sewer Fund	\$ 111,337,214	\$ 30,768,757		\$ 30,768,757	\$ 22,509,829	\$ 3,041,000	\$ 3,041,000	\$ 25,950,829	\$ 4,817,928	\$ 116,155,142
M&A Stormwater Fund	7,840,372	1,111,075		1,111,075	1,175,256			1,175,256	(64,181)	7,776,191
Totals	\$ 119,177,586	\$ 31,879,832	\$ -	\$ 31,879,832	\$ 24,085,085	\$ 3,041,000	\$ -	\$ 27,126,085	\$ 4,753,747	\$ 123,931,333

Governmental Funds	Estimated Beginning Fund Balance July 1	Transfers-In		Total	Expenses **		Transfers-Out	Total	Increase or (Decrease) in Net Position	Estimated Ending Net Position June 30
		Revenues								
General Fund	\$ 36,367,536									
State Street Aid Fund	1,808,696									
E-Citation Fund	10,323									
Impact Fees Fund	8,202,017									
Adequate Facilities Fund	5,497,604									
Tourism Fund	177,132									
Sanitation Fund	1,221,687									
18-75 Capital Projects Fund	29,239,255									
Capital Projects Fund (New)										
ARP Fund	6,493,426									
Library Fund	83,103									
Drug Fund	144,989									
Totals	\$ 89,244,768									

Note: There are hidden rows for each section of this schedule that can be unhidden for governments with additional funds.

* Expenditures: Total should not include depreciation cost since it is a non cash expense, but should include principal payments.

** Expenditures: Total should not include costs for capitalizable projects and equipment or principal payments on bonds and notes. Estimated ending net position is only estimating the operating budget

SECTION 6. That a detailed line item financial plan to support the budget as set forth herein shall be provided to the City Board of Mayor & Aldermen 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.

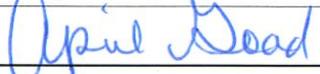
SECTION 7. That upon second and final passage, this ordinance shall be effective as of July 1, 2022, which is the beginning of the Fiscal Year, the public welfare requiring it, and that all ordinances or part of ordinances in conflict with any of the provisions of this ordinance are hereby repealed.

SECTION 8. This ordinance is enacted pursuant to and in compliance and conformity with Chapter 2 of the Charter of the City of Spring Hill and has been published on the 30th day of June, 2022, and it shall be executed and construed consistent with the Charter and the laws of the State of Tennessee.

PASSED AND ADOPTED BY THE BOARD OF MAYOR & ALDERMEN OF THE CITY OF SPRING HILL, TENNESSEE, THIS THE 16TH DAY OF MAY, 2022.

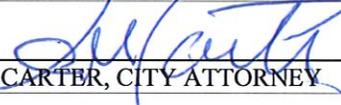

JIM HAGAMAN, MAYOR

ATTEST:



APRIL GOAD, CITY RECORDER

LEGAL FORM APPROVED:



PATRICK CARTER, CITY ATTORNEY

Passed on 1st Consideration: _____

Passed on 2nd Consideration: _____