

AMENDED ORDINANCE NO. O1804-27

**AMENDED ORDINANCE OF THE CITY OF GALLATIN, TENNESSEE,
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING
JULY 1, 2018 THROUGH JUNE 30, 2019.**

- 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 GALLATIN, TENNESSEE AS FOLLOWS:

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

General Fund	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
Local Taxes	\$23,206,298	\$23,652,400	\$23,652,400
Intergovernmental Revenue	5,312,918	8,465,475	6,150,362
Fines and Forfeitures	689,359	683,000	594,000
Miscellaneous Revenue	5,149,988	5,064,796	7,755,131
Total Revenue	\$34,358,563	\$37,865,671	\$38,151,893
Fund Balance	\$16,091,211	17,832,435	9,914,983
Total Available Funds	\$50,449,774	\$55,698,106	\$48,066,876

Special Revenue Fund	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
Total Revenue	\$ 21,139	\$ 25,000	\$ 25,000
Fund Balance	\$ 22,183	\$ 15,967	\$ 15,967
Total Available Funds	\$ 43,322	\$ 40,967	\$ 40,967

Stormwater Fund	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
Total Revenue	\$ -	\$ -	\$ 1,700,000
Fund Balance	\$ -	\$ -	\$ -
Total Available Funds	\$ -	\$ -	\$ 1,700,000

Environmental Serv Fund	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
Total Revenue	\$ 2,611,503	\$ 2,030,000	\$ 2,185,863
Fund Balance	\$ 98,215	\$ 923,071	\$ 609,410
Total Available Funds	\$ 2,709,718	\$ 2,953,071	\$ 2,795,273

Drug Fund	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
Total Revenue	\$ 236,916	\$ 193,000	\$ 108,000
Fund Balance	\$ 162,317	\$ 112,294	\$ 112,294
Total Available Funds	\$ 399,233	\$ 305,294	\$ 220,294

Water/Sewer Fund	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
Total Revenue	\$ 17,849,193	\$ 15,544,750	\$ 15,949,750
Fund Balance	\$ 16,334,231	\$ 7,706,794	\$ 6,475,694
Total Available Funds	\$ 34,183,424	\$ 23,251,544	\$ 22,425,444

Gas Fund	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
Total Revenue	\$ 14,097,005	\$ 15,961,000	\$ 16,021,000
Fund Balance	\$ 11,939,495	\$ 9,583,811	\$ 4,788,218
Total Available Funds	\$ 26,036,500	\$ 25,544,811	\$ 20,809,218

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

General Fund	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
Government Administration	\$ 8,776,118	\$ 17,989,875	\$ 10,434,074
Public Safety	\$ 13,778,217	\$ 15,848,414	\$ 17,193,823
Public Works	\$ 2,061,745	\$ 3,223,170	\$ 2,919,367
Parks and Recreation	\$ 4,345,505	\$ 5,328,000	\$ 5,165,421
Economic Development	\$ 390,257	\$ 698,308	\$ 498,107
Debt Service	\$ 2,557,233	\$ 2,613,356	\$ 2,604,260
Operating Transfers	\$ 708,264	\$ 82,000	\$ 765,863
Total Appropriations	\$ 32,617,339	\$ 45,783,123	\$ 39,580,915

Special Revenue Fund	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
Public Safety	\$ 27,355	\$ 25,000	\$ 25,000
Total Appropriations	\$ 27,355	\$ 25,000	\$ 25,000

Stormwater Fund	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
Stormwater Program	\$ -	\$ -	\$ 1,653,797
Total Appropriations	\$ -	\$ -	\$ 1,653,797

Environmental Serv Fund	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
Environmental Services	\$ 1,786,647	\$ 2,343,661	\$ 2,178,984
Total Appropriations	\$ 1,786,647	\$ 2,343,661	\$ 2,178,984

Drug Fund	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
Police	\$ 286,939	\$ 193,000	\$ 108,000
Total Appropriations	\$ 286,939	\$ 193,000	\$ 108,000

Water/Sewer Fund	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
Utilities	\$ 12,923,176	\$ 26,476,630	\$ 16,775,850
Total Appropriations	\$ 12,923,176	\$ 26,476,630	\$ 16,775,850

Gas Fund	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed
Utilities	\$ 16,452,689	\$ 20,756,593	\$ 16,569,063
Total Appropriations	\$ 16,452,689	\$ 20,756,593	\$ 16,569,063

SECTION 3. At the end of the 2018 fiscal year the governing body estimates balances as follows:

General Fund	\$ 8,485,961
Special Revenue Fund	\$ 15,967
Stormwater Fund	\$ 46,203
Environmental Serv Fund	\$ 616,289
Drug Fund	\$ 112,294
Water/Sewer Fund	\$ 5,649,594
Gas Fund	\$ 4,240,155

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

Bonded or Other Indebtedness	Debt Redemption	Interest Requirements	Debt Authorized and Unissued	Condition of Sinking Fund
Bonds - General fund	\$ 1,335,000	\$ 786,900	\$ -	within General fund
Notes - General fund	\$ 460,000	\$ 21,275	\$ -	
Bonds - Water/Sewer fund	\$ 1,730,000	\$ 1,326,336	\$ -	

SECTION 5. During the coming fiscal year 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
Water/Sewer lines	\$ 1,000,000.00	\$ 900,000.00
Sewer heavy equipment	\$ 250,000.00	
Gas lines	\$ 1,000,000.00	
Gas heavy equipment	\$ 125,000.00	
Road projects		
Police and Fire communication infrastructure	\$ 890,000.00	
Street department heavy equipment	\$ 400,000.00	
Parks Miracle field	\$ 500,000.00	
Stormwater drainage projects	\$ 650,000.00	
Environmental services vehicles	\$ 240,000.00	

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 Tenn. Code Ann. Sec. 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 Tenn. Code Ann. Sec. 6-56-205.

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 Tenn. Code Ann. Sec. 6-56-209.

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 Tenn. Code Ann. Sec. 6-56-206 will be attached.

General	
City Administration	1,057,169.51
Finance	589,080.00
City Recorder	475,204.00
Insurances	1,274,316.00
City Attorney	498,297.50
Information Technology	1,561,225.36
Human Resources	295,205.00
Engineering	1,895,114.00
Planning Commission	32,359.00
Planning	736,160.00
Government Buildings	634,298.00
Codes	1,385,646.00
Police Department	9,338,539.00
A.C.E.S. Program	110,000.00
Fire Department	7,745,284.00
Public Works Administration	486,808.00
Street Maintenance	1,774,249.00
Vehicle Maintenance	658,310.00
Community Enhancement	150,000.00
Community Services	118,925.00
Civic Center	1,304,251.00
Golf Course	891,644.00
Parks	2,600,601.00
Economic Development	423,107.00
Economic Development Utility	75,000.00
Tourism	100,000.00
Bond Expenses	2,604,260.00
Operating Transfers	765,863.00
SOR	5,000
Police Special	20,000
Stormwater Mainenance	889,896
Stormwater Administration	763,901
Environmental Serv Admin	115,000
Waste Collections	2,063,984
Drug Fund Investigations	108,000

Water/Sewer	
Water Treatment and Pumping	1,615,244
Transmission & Distribution	2,655,914
Customer Accounting	675,072
Administration & General	1,398,304
Depreciation	3,428,184
Bond Expense	3,056,336
Paying Agent	1,125
Sewer Collection/Lines	1,416,388
Sewer System Rehabilitation	525,619
Sewer Treatment & Disposal	1,604,640
Sewer Admin & General	293,758
Sewer Pre-treatment Program	105,265
Gas	
Depreciation	900,000
Purchased Gas	11,500,000
Transmission & Distribution	2,715,406
Customer Accounting	642,447
Administration & General	811,210

Summary of the City Budget
 For the Fiscal Year Ending June 30, 2019

	Actual 2016-17	Estimated 2017-18	Estimated 2018-19
GENERAL FUND			
REVENUES			
Local Taxes	23,206,298	23,652,400	25,086,000
State of Tennessee	5,299,293	6,578,975	5,492,500
Federal Government	13,625	1,886,500	657,862
Other Sources	5,839,347	5,747,796	6,915,531
Total Revenues	34,358,563	37,865,671	38,151,893
EXPENDITURES			
Salaries	20,790,443	22,796,717	24,257,120
Other Costs	11,826,896	22,986,406	16,152,795
Total Expenditures	32,617,339	45,783,123	40,409,915
Beginning Balances - July 1	15,962,873	17,704,097	9,786,645
Ending Balances - June 30	17,704,097	9,786,645	7,528,623
Employment	418	419	442
DEBT SERVICE FUND	within General Fund		
STREET FUND	within General Fund		