

**AMENDED ORDINANCE NO. O2304-30**

**ORDINANCE OF THE CITY OF GALLATIN, TENNESSEE,  
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING  
JULY 1, 2023 THROUGH JUNE 30, 2024.**

- 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 projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for the fiscal year, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

<b>General Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Estimated</b>	<b>FY 2024 Proposed</b>
<b>Revenues</b>			
Local Taxes	\$ 31,998,346	\$ 31,426,600	\$ 33,214,785
Licenses and Permits	3,633,534	3,070,000	3,202,500
Intergovernmental Revenue	8,815,558	15,038,588	8,007,050
Charges for Services	2,878,425	2,323,556	2,506,056
Fines and Forfeitures	554,102	473,750	596,000
Uses of Money & Property	1,683,541	335,381	174,500
Miscellaneous Revenue	1,244,263	477,141	475,000
<b>Other Financing Sources</b>			
Debt Proceeds	-	-	-
Transfers In from other fund	1,955,714	1,905,000	1,366,247
<b>Total Cash Receipts</b>	<b>\$52,763,483</b>	<b>\$55,050,016</b>	<b>\$49,542,138</b>

<b>Appropriations</b>			
<b>Expenditures</b>			
City Administration	\$ 753,753	\$ 3,834,950	1,352,056
Finance	663,657	829,866	858,088
City Recorder	423,242	537,526	583,444
Insurances	1,021,880	1,575,000	1,790,000
City Attorney	524,385	610,584	662,537
Information Technology	1,673,329	2,400,530	2,418,905
Human Resources	350,750	463,216	558,370
Engineering	1,753,831	8,042,668	4,652,736
Planning Commission	14,553	29,714	29,541
Planning	633,546	1,153,680	1,049,534
Government Buildings	472,227	632,675	650,890
Codes	1,577,098	1,809,877	1,798,323
Police Department	9,749,448	12,006,343	12,167,606
A.C.E.S. Program	82,982	110,000	100,000
Fire Department	8,746,470	12,173,309	10,260,623
Public Works Administration	553,356	2,472,683	735,508
Street Maintenance	1,133,556	2,183,777	2,322,680
Street Lighting and Signals	449,028	5,141,718	742,630
Vehicle Maintenance	643,503	697,125	569,658
Community Enhancement	183,500	185,470	173,000
Community Services	94,950	113,500	115,600
Civic Center	1,684,855	1,723,886	1,792,234
Golf Course	978,705	1,514,512	1,153,095
Parks	2,658,584	2,117,722	2,732,830
Economic Development	781,583	449,750	438,864
Economic Dev Utility	30,621	575,000	75,000
Tourism	-	25,000	25,000
Bond Expenses	2,716,989	2,693,450	2,683,200
<b>Other Financing Uses</b>			
Transfers Out	-	-	-
<b>Total Appropriations</b>	<b>\$ 40,350,381</b>	<b>\$ 66,103,531</b>	<b>\$ 52,491,952</b>
<b>Change in Cash (Rec-Exp)</b>	<b>\$ 12,413,102</b>	<b>\$ (11,053,515)</b>	<b>\$ (2,949,814)</b>
<b>Beginning Cash Balance</b>	<b>\$ 26,801,069</b>	<b>\$ 39,214,171</b>	<b>\$ 28,160,656</b>
<b>Ending Cash Balance 6/30</b>	<b>\$ 39,214,171</b>	<b>\$ 28,160,656</b>	<b>\$ 25,210,842</b>
Ending Cash as %	97%	43%	48%

<b>Special Revenue Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Estimated</b>	<b>FY 2024 Proposed</b>
<b>Revenue</b>			
Fines and Forfeitures	\$4,800	\$5,000	\$5,000
Donations	47,763	50,000	50,000
<b>Total Cash Receipts</b>	<b>\$52,563</b>	<b>\$55,000</b>	<b>\$55,000</b>

<b>Appropriations</b>			
Office Supplies	\$ 1,147	\$ 5,000	\$ 6,850
Grants & Donations	60,896	50,000	80,000
<b>Total Appropriations</b>	<b>\$ 62,043</b>	<b>\$ 55,000</b>	<b>\$ 86,850</b>
<b>Change in Cash (Rec-Exp)</b>	<b>\$ (9,480)</b>	<b>\$ -</b>	<b>\$ (31,850)</b>
<b>Beginning Cash Balance</b>	<b>\$ 2,615,267</b>	<b>\$ 2,605,787</b>	<b>\$ 2,605,787</b>
<b>Ending Cash Balance 6/30</b>	<b>\$ 2,605,787</b>	<b>\$ 2,605,787</b>	<b>\$ 2,573,937</b>
Ending Cash as %	4200%	4738%	2964%

<b>Stormwater Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Estimated</b>	<b>FY 2024 Proposed</b>
<b>Revenue</b>			
Stormwater Utility Fee	\$1,943,767	\$1,900,000	\$1,950,000
Miscellaneous Revenue	13	47,736	0
<b>Total Cash Receipts</b>	<b>\$1,943,780</b>	<b>\$1,947,736</b>	<b>\$1,950,000</b>
<b>Appropriations</b>			
Stormwater Maintenance	\$ 717,522	\$ 843,754	\$ 951,497
Stormwater Administration	\$ 480,959	1,872,066	1,788,575
<b>Total Appropriations</b>	<b>\$ 1,198,481</b>	<b>\$ 2,715,820</b>	<b>\$ 2,740,072</b>
<b>Change in Cash (Rec-Exp)</b>	<b>\$ 745,299</b>	<b>\$ (768,084)</b>	<b>\$ (790,072)</b>
<b>Beginning Cash Balance</b>	<b>\$ 1,544,179</b>	<b>\$ 2,289,478</b>	<b>\$ 1,521,394</b>
<b>Ending Cash Balance 6/30</b>	<b>\$ 2,289,478</b>	<b>\$ 1,521,394</b>	<b>\$ 731,322</b>
Ending Cash as %	191%	56%	27%

<b>IDB/HEHFB Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Estimated</b>	<b>FY 2024 Proposed</b>
<b>Revenue</b>			
Payment in Lieu	\$182,548	\$265,025	\$265,025
Application Fees	1,371	1,500	1,500
<b>Total Cash Receipts</b>	<b>\$183,919</b>	<b>\$266,525</b>	<b>\$266,525</b>
<b>Appropriations</b>			
IDB	\$ 136,426	124,970.00	160,290.00
HEHFB	\$ 25,292	80,290.00	44,970.00
<b>Total Appropriations</b>	<b>\$ 161,718</b>	<b>\$ 205,260</b>	<b>\$ 205,260</b>
<b>Change in Cash (Rec-Exp)</b>	<b>\$ 22,201</b>	<b>\$ 61,265</b>	<b>\$ 61,265</b>
<b>Beginning Cash Balance</b>	<b>\$ 180,117</b>	<b>\$ 202,318</b>	<b>\$ 263,583</b>
<b>Ending Cash Balance 6/30</b>	<b>\$ 202,318</b>	<b>\$ 263,583</b>	<b>\$ 324,848</b>
Ending Cash as %		128%	158%

<b>Environmental Serv Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Estimated</b>	<b>FY 2024 Proposed</b>
<b>Revenue</b>			
Residential Collection	\$ 3,126,576	\$ 3,072,000	\$ 3,242,500
Other Revenue	6,038	-	-

Sale of Supplies	63,866	60,000	63,000
<b>Total Cash Receipts</b>	<b>\$3,196,480</b>	<b>\$3,132,000</b>	<b>\$3,305,500</b>
<b>Appropriations</b>			
Enviro Serv Administration	\$ 53,924	110,500	115,060
Waste Collection	2,261,335	3,639,953	3,284,529
<b>Total Appropriations</b>	<b>\$ 2,315,259</b>	<b>\$ 3,750,453</b>	<b>\$ 3,399,589</b>
<b>Change in Cash (Rec-Exp)</b>	<b>\$ 881,221</b>	<b>\$ (618,453)</b>	<b>\$ (94,089)</b>
<b>Beginning Cash Balance</b>	<b>\$ 1,882,737</b>	<b>\$ 2,763,958</b>	<b>\$ 2,145,505</b>
<b>Ending Cash Balance 6/30</b>	<b>\$ 2,763,958</b>	<b>\$ 2,145,505</b>	<b>\$ 2,051,416</b>
Ending Cash as %	119%	57%	60%

<b>Drug Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Estimated</b>	<b>FY 2024 Proposed</b>
<b>Revenue</b>			
Federal DOJ Equitable Share	\$ -	\$ -	\$ -
Drug Fines	99,839	90,000	50,000
Other Revenue	48,930	-	25,000
<b>Total Cash Receipts</b>	<b>\$148,769</b>	<b>\$90,000</b>	<b>\$75,000</b>
<b>Appropriations</b>			
Drug Investigation/ Control	\$ 99,110	90,000	75,000
<b>Total Appropriations</b>	<b>\$ 99,110</b>	<b>\$ 90,000</b>	<b>\$ 75,000</b>
<b>Change in Cash (Rec-Exp)</b>	<b>\$ 49,659</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Cash Balance</b>	<b>\$ 179,009</b>	<b>\$ 228,668</b>	<b>\$ 228,668</b>
<b>Ending Cash Balance 6/30</b>	<b>\$ 228,668</b>	<b>\$ 228,668</b>	<b>\$ 228,668</b>
Ending Cash as %	231%	254%	305%

<b>Water and Sewer Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Estimated</b>	<b>FY 2024 Proposed</b>
<b>Revenue</b>			
Water Sales	\$ 11,061,548	\$ 10,510,000	\$ 11,449,500
Sewer Fees	7,745,736	6,774,000	8,080,000
Tap Fees	1,197,106	775,000	775,000
Donations	-	-	-
Miscellaneous	217,495	213,000	136,000
<b>Other Financing Sources</b>			
Debt Proceeds	-	-	-
<b>Total Cash Receipts</b>	<b>\$20,221,885</b>	<b>\$18,272,000</b>	<b>\$20,440,500</b>
<b>Appropriations</b>			
Administrative Department	\$ 1,054,204	\$ 1,934,253	\$ 1,816,390
Water Department	5,593,892	6,810,438	6,389,090
Sewer Department	17,727,832	5,841,764	5,536,888
Depreciation Expense	4,363,986	3,800,000	4,500,000
Debt Service	1,025,744	1,222,581	1,132,273

<b>Other Financing Uses</b>			
Transfers Out - In Lieu	476,032	559,612	559,612
<b>Total Appropriations</b>	<b>\$ 30,241,690</b>	<b>\$ 20,168,648</b>	<b>\$ 19,934,253</b>
<b>Change in Cash (Rec-Exp)</b>	<b>\$ (10,019,805)</b>	<b>\$ (1,896,648)</b>	<b>\$ 506,247</b>
<b>Beginning Cash Balance</b>	<b>\$ 18,083,703</b>	<b>\$ 8,063,898</b>	<b>\$ 6,167,250</b>
<b>Ending Cash Balance 6/30</b>	<b>\$ 8,063,898</b>	<b>\$ 6,167,250</b>	<b>\$ 6,673,497</b>
Ending Cash as %	27%	31%	33%

<b>Gas Fund</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Estimated</b>	<b>FY 2024 Proposed</b>
<b>Revenue</b>			
Gas Sales	\$ 21,072,072	\$ 22,750,000	\$ 19,955,420
Miscellaneous	479,105	354,000	422,000
<b>Other Financing Sources</b>			
Debt Proceeds	-	-	-
<b>Total Cash Receipts</b>	<b>\$21,551,177</b>	<b>\$23,104,000</b>	<b>\$20,377,420</b>
<b>Appropriations</b>			
Administrative Department	\$ 432,776	\$ 1,549,076	\$ 928,362
Purchased Gas	13,487,108	16,800,000	14,500,000
Gas Department	3,813,282	6,077,186	4,828,336
Depreciation Expense	1,355,745	1,100,000	1,500,000
Debt Service	164,978	181,288	175,038
<b>Other Financing Uses</b>			
Transfers Out - In Lieu	413,302	420,000	420,000
<b>Total Appropriations</b>	<b>\$ 19,667,191</b>	<b>\$ 26,127,550</b>	<b>\$ 22,351,736</b>
<b>Change in Cash (Rec-Exp)</b>	<b>\$ 1,883,986</b>	<b>\$ (3,023,550)</b>	<b>\$ (1,974,316)</b>
<b>Beginning Cash Balance</b>	<b>\$ 13,868,635</b>	<b>\$ 15,752,621</b>	<b>\$ 12,729,071</b>
<b>Ending Cash Balance 6/30</b>	<b>\$ 15,752,621</b>	<b>\$ 12,729,071</b>	<b>\$ 10,754,755</b>
Ending Cash as %	80%	49%	48%

SECTION 2. At the end of the current fiscal year the governing body estimates balances as follows:

<b>Fund</b>	<b>Estimated Fund Balance as of</b>	<b>30-Jun-24</b>
General Fund	\$ 28,660,656	
Special Revenue Fund	\$ 2,605,787	
Stormwater Fund	\$ 1,621,394	
IDB/HEHFB Fund	\$ 263,583	
Environmental Serv Fund	\$ 2,195,505	
Drug Fund	\$ 228,668	
Water/Sewer Fund	\$ 7,167,250	
Gas Fund	\$ 14,729,071	

SECTION 3. That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has bonded and other indebtedness as follows:

<b>Bonded or Other Indebtedness</b>	<b>Debt Authorized and Unissued</b>	<b>Principal Outstanding at June 30, 2023</b>	<b>FY 2024 Principal Payment</b>	<b>FY 2024 Interest Payment</b>
<b>Bonds</b>				
2014 GO Refunding & Imp		\$ 8,525,000	\$ 975,000	\$ 270,000
2016 GO Improvement		\$ 8,210,000	\$ 510,000	\$ 285,000
2021 GO Improvement		\$ 9,400,000	\$ 350,000	\$ 291,600
2011 W/S Rev Ref & Imp		\$ 5,925,000	\$ 460,000	\$ 169,848
2014 W/S Rev Ref & Imp		\$ 2,690,000	\$ 315,000	\$ 80,375
2015 W/S Rev Ref & Imp		\$ 5,700,000	\$ 1,255,000	\$ 171,038
2021 W/S Refunding		\$ 13,965,000	\$ 225,000	\$ 260,412
2021 W/S Improvement		\$ 13,400,000	\$ 340,000	\$ 448,100
2019 Gas Rev Improvement		\$ 4,940,000	\$ 215,000	\$ 174,538
<b>Capital Lease</b>				

SECTION 4. During the coming fiscal year the governing body has pending and planned capital projects with proposed funding as follows:

<b>Pending Capital Projects</b>	<b>Pending Capital Projects - Total Expense</b>	<b>Pending Capital Financed by Estimated Revenues and/or Reserves</b>	<b>Pending Capital Financed by Debt Proceeds</b>
NAT CALDWELL PARK IMPROVEM	100,000	100,000	
EOL COMPUTER REPLACEMENTS	105,500	105,500	
EOL SERVER/STORAGE REPLACEM	200,100	200,100	
REPAVING	1,150,000	1,150,000	
LOCK 4 RD MULTI-USE PATH PH 1	320,120	320,120	
ROADS	375,000	375,000	
BLYTHE AVE ROAD & SIDEWALK	1,600,000	1,600,000	
POLICE VEHICLES & ACCESSORIES	560,000	560,000	
TASERS	100,000	100,000	
GEN MACHINERY & EQUIPMENT	100,000	100,000	
SITE DEVELOPMENT	150,000	150,000	
CLASS 8 DUMP TRUCK	340,000	340,000	
VARIOUS INTERSECTIONS	100,000	100,000	
BALL FIELD LIGHTS	250,000	250,000	
TRIPLE CREEK SOCCER LIGHTS	250,000	250,000	
WOODVALE TIMBERWOOD DRAIN	175,000	175,000	
DRAINAGE UTIL LINES	200,000	200,000	
S WATER/E WINCHESTER CULVER	1,500,000	1,500,000	

TRANSPORTATION EQUIPMENT	230,000	230,000	
AUTOMATED GARBAGE TRUCK	330,000	330,000	
UTILITY LINES	1,000,000	1,000,000	
EQUIPMENT	125,000	125,000	
GEN MACHINERY & EQUIPMENT	375,000	375,000	
GEN MACHINERY & EQUIPMENT	150,000	150,000	
UTILITY LINES	1,500,000	1,500,000	
EQUIPMENT	140,000	140,000	
GEN MACHINERY & EQUIPMENT	255,000	255,000	

<b>Proposed Future Capital Projects</b>	<b>Future Capital Projects - Total Expense</b>	<b>Future Capital Financed by Estimated Revenues and/or Reserves</b>	<b>Future Capital Financed by Debt Proceeds</b>

- SECTION 5. 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 6. 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 7. 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.
- SECTION 8. This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or the Comptroller's Designee for approval pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. If the Comptroller of the Treasury or the 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 the Comptroller's Designee.

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 excluding capital until the adoption of the new budget ordinance in accordance with Tenn. Code Ann. Sec. 6-56-210, provided sufficient revenues are being collected to support the continuing appropriations. Approval of the Director of the Office of State and Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.

SECTION 10. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 11. All ordinances or parts of ordinances in conflict with any portion of this ordinance are hereby repealed.

SECTION 12. This ordinance shall take effect on July 1, 2023, the public welfare requiring it.

Passed First Reading: April 18, 2023.

Passed Second and Final Reading: May 2, 2023.

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Mayor Paige Brown

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Approved as to Form: Susan High-McAuley, City Attorney

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Attest: Connie Kittrell, City Recorder

(City Seal)



CITY ADMINISTRATION	1,352,056
FINANCE	858,088
CITY RECORDER	583,444
INSURANCES	1,790,000
CITY ATTORNEY	662,537
INFORMATION TECHNOLOGY	2,418,905
HUMAN RESOURCES	558,370
ENGINEERING	4,652,736
PLANNING COMMISSION	29,541
PLANNING	1,049,534
GEN GOVERNMENT BUILDIN	650,890
CODES ADMINISTRATION	1,798,323
POLICE DEPARTMENT	12,167,606
A.C.E.S. PROGRAM	100,000
FIRE DEPARTMENT	10,260,623
PUBLIC WORKS ADMINISTR	735,508
STREET MAINTENANCE & R	2,322,680
STREET LIGHTING & SIGN	742,630
VEHICLE MAINTENANCE	569,658
COMM ENHANCEMENT	173,000
COMM SERVICES	115,600
CIVIC CENTER	1,792,234
GOLF COURSE	1,153,095
PARKS	2,732,830
ECONOMIC COMMUNITY DEV	438,864
ECONOMIC DEVELOPMENT U	75,000
TOURISM	25,000
BOND EXPENSES	2,683,200
SOR	6,850
POLICE SPECIAL	80,000
STORMWATER MAINTENANCE	951,497
STORMWATER ADMINISTRAT	1,788,575
IDB	160,290
HEHFB	44,970
ENVIRO SERV ADMIN	115,060
WASTE COLLECTION	3,284,529

DRUG INVESTIGATION & C	75,000
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WATER TREATMENT & PUMP	2,264,523
TRANSMISSION & DISTRIB	3,288,429
CUSTOMER ACCOUNTING &	836,138
ADMINISTRATION & GENER	1,853,108
DEPREC ON FIXED	4,500,000
BOND EXPENSES	1,129,773
PAYING AGENTS	2,500
MISC INT EXPENSE	-
SEWER COLLECTION (LINE	1,993,193
SEWER SYS REHAB	719,461
SEWER TREATMENT & DISP	2,704,416
SEWER ADMIN & GENERAL	522,894
SEWER PRETREATMENT PRO	119,818

DEPREC ON FIXED	1,500,000
BOND EXPENSES	175,038
PURCHASED GAS	14,500,000
TRANSMISSION & DISTRIB	3,907,256
CUSTOMER ACCOUNTING	921,080
ADMIN & GENERAL EXP	1,348,362

Summary of the City Budget  
 For the Fiscal Year Ending June 30, 2024

	Actual 2021-22	Estimated 2022-23	Estimated 2023-24
<b>GENERAL FUND</b>			
<b>REVENUES</b>			
Local Taxes	33,954,059	33,331,600	34,581,032
State of Tennessee	8,239,625	9,682,867	8,007,050
Federal Government	575,933	5,355,721	-
Other Sources	9,993,866	6,679,828	6,954,056
Total Revenues	52,763,483	55,050,016	49,542,138
<b>EXPENDITURES</b>			
Salaries	25,643,767	30,578,955	33,167,969
Other Costs	14,706,616	35,524,578	19,169,755
Total Expenditures	40,350,383	66,103,533	52,337,724
Beginning Balances - July 1	26,801,069	39,214,169	28,160,652
Ending Balances - June 30	39,214,169	28,160,652	25,365,066
Employment	477	478	490
DEBT SERVICE FUND	within General Fund		
STREET FUND	within General Fund		