ORDINANCE NO. O1310-50

ORDINANCE OF THE CITY OF GALLATIN, TENNESSEE, ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2013 THROUGH JUNE 30, 2014.

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 2012 Actual	FY 2013 Estimated	FY 2014 Proposed
Local Taxes	$19,036,022	$18,720,120	$19,441,120
Intergovernmental Revenue	5,420,706	7,880,164	4,055,300
Fines and Forfeitures	1,359,480	860,500	600,250
Miscellaneous Revenue	2,608,879	2,049,313	1,845,597
Total Revenue	$28,425,087	$29,510,097	$25,942,267
Fund Balance	$5,600,172	$8,573,311	5,695,158
Total Available Funds	$34,025,259	$38,083,408	$31,637,425

Special Revenue Fund	FY 2012 Actual	FY 2013 Estimated	FY 2014 Proposed
Miscellaneous Revenue	$ 27,983	$ 41,520	$ 27,000
Total Revenue	$ 27,983	$ 41,520	$ 27,000
Fund Balance	$ -	$ -	$ -
Total Available Funds	$ 27,983	$ 41,520	$ 27,000

Environmental Serv Fund	FY 2012 Actual	FY 2013 Estimated	FY 2014 Proposed
Miscellaneous Revenue	$ 1,558,881	$ 1,848,928	$ 1,794,783
Total Revenue	$ 1,558,881	$ 1,848,928	$ 1,794,783
Fund Balance	$ -	$ -	$ -
Total Available Funds	$ 1,558,881	$ 1,848,928	$ 1,794,783

Drug Fund	FY 2012 Actual	FY 2013 Estimated	FY 2014 Proposed
Court Fines and Costs	$ 115,932	$ 122,500	$ 150,000
Total Revenue	$ 115,932	$ 122,500	$ 150,000
Fund Balance	$ 58,400	$ 73,396	$ 35,896
Total Available Funds	$ 174,332	$ 195,896	$ 185,896

Water/Sewer Fund	FY 2012 Actual	FY 2013 Estimated	FY 2014 Proposed
Total Revenue	$ 11,420,830	$ 12,738,250	$ 13,185,750
Fund Balance	$ 8,823,746	$ 8,315,840	$ 6,830,968
Total Available Funds	$ 20,244,576	$ 21,054,090	$ 20,016,718

Gas Fund	FY 2012 Actual	FY 2013 Estimated	FY 2014 Proposed
Total Revenue	$ 14,313,279	$ 16,280,000	$ 19,276,000
Fund Balance	$ 9,436,446	$ 10,353,636	$ 10,570,108
Total Available Funds	$ 23,749,725	$ 26,633,636	$ 29,846,108

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

General Fund	FY 2012 Actual	FY 2013 Estimated	FY 2014 Proposed
Government Administration	$ 6,276,748	$ 10,342,335	$ 7,264,932
Public Safety	$ 10,883,501	$ 11,399,293	$ 11,595,082
Public Works	$ 1,871,337	$ 2,553,136	$ 2,128,447
Parks and Recreation	$ 4,251,183	$ 4,511,287	$ 4,194,417
Economic Development	$ 254,357	$ 544,918	$ 315,592
Debt Service	$ 1,259,545	$ 1,276,908	$ 1,274,408
Operating Transfers	$ 1,655,277	$ 2,760,373	$ 319,564
Total Appropriations	$ 26,451,948	$ 33,388,250	$ 27,092,442

Special Revenue Fund	FY 2012 Actual	FY 2013 Estimated	FY 2014 Proposed
Public Safety	$ 25,212	$ 28,559	$ 27,000
Total Appropriations	$ 25,212	$ 28,559	$ 27,000

Environmental Serv Fund	FY 2012 Actual	FY 2013 Estimated	FY 2014 Proposed
Environmental Services	$ 1,764,612	$ 1,848,928	$ 1,794,783
Total Appropriations	$ 1,764,612	$ 1,848,928	$ 1,794,783

Drug Fund	FY 2012 Actual	FY 2013 Estimated	FY 2014 Proposed
Police	$ 130,231	$ 160,000	$ 150,000
Total Appropriations	$ 130,231	$ 160,000	$ 150,000

Water/Sewer Fund	FY 2012 Actual	FY 2013 Estimated	FY 2014 Proposed
Utilities	$ 11,928,736	$ 19,264,521	$ 14,670,622
Total Appropriations	$ 11,928,736	$ 19,264,521	$ 14,670,622

Gas Fund	FY 2012 Actual	FY 2013 Estimated	FY 2014 Proposed
Utilities	$ 13,396,089	$ 18,008,615	$ 19,059,528
Total Appropriations	$ 13,396,089	$ 18,008,615	$ 19,059,528

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

General Fund	$ 4,544,983
Special Revenue Fund	$ -
Environmental Serv Fund	$ -
Drug Fund	$ 35,896
Water/Sewer Fund	$ 5,346,096
Gas Fund	$ 10,786,580

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	$ 495,000	$ 309,864	$ -	within
Notes - General fund	$ 365,000	$ 102,764	$ -	General fund
Bonds - Water/Sewer fund	$ 1,280,000	$ 1,436,254	$ -	

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	$ -
Gas lines	$ 1,000,000.00	$ -

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 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.

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 excluding capital 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 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. This ordinance shall take effect on July 1, 2013, the public welfare requiring it. The fee increase for the Environmental Services fund shall take effect upon passage.

Passed First Reading: 10/1/2013

Passed Second and Final Reading: 10/8/2013

Mayor Jo Ann Graves

Approved as to Form: Joe Thompson, City Attorney

Attest: Connie Kittrell, City Recorder

General	
City Administration	1,089,389
Finance	502,621
City Recorder	468,016
Insurances	995,500
City Attorney	344,114
Information Technology	471,693
Personnel Administration	188,847
Engineering	1,783,537
Planning Commission	21,100
Planning & Codes	919,188
Government Buildings	480,927
Police Department	6,590,973
A.C.E.S. Program	120,000
Fire Department	4,765,198
Animal Control	118,911
Public Works Administration	340,206
Street Maintenance	1,360,071
Vehicle Maintenance	428,170
Community Enhancement	116,500
Community Services	148,000
Leisure Services	578,666
Civic Center	1,082,500
Golf Course	849,871
Parks	1,418,880
Economic Development	315,592
Bond Expenses	1,274,408
Operating Transfers	319,564
SOR	7,000
Police Special	20,000
Environmental Serv Admin	36,000
Waste Collections	1,758,783
Drug Fund Investigations	150,000
Water/Sewer	
Water Treatment and Pumping	1,342,833
Transmission & Distribution	2,425,673
Customer Accounting	529,907
Administration & General	1,157,564
Depreciation	3,428,184
Bond Expense	2,716,254
Paying Agent	800
Sewer Collection/Lines	1,067,591
Sewer System Rehabilitation	378,613
Sewer Treatment & Disposal	1,317,142
Sewer Admin & General	218,398

Sewer Pre-treatment Program	87,663
Gas	
Depreciation	800,000
Purchased Gas	15,000,000
Transmission & Distribution	2,142,953
Customer Accounting	420,227
Administration & General	696,348

City of Gallatin, Tennessee
Summary of the City Budget
For the Fiscal Year Ending June 30, 2014

	Actual 2011-12	Estimated 2012-13	Estimated 2013-14
GENERAL FUND			
REVENUES			
Local Taxes	19,036,022	18,720,120	19,441,120
State of Tennessee	4,628,832	5,922,710	4,055,300
Federal Government	791,874	1,957,454	-
Other Sources	3,968,359	2,909,813	2,445,847
Total Revenues	28,425,087	29,510,097	25,942,267
EXPENDITURES			
Salaries	16,485,705	17,170,824	17,916,951
Other Costs	14,036,215	16,217,427	8,685,927
Total Expenditures	30,521,920	33,388,251	26,602,878
Beginning Balances - July 1	8,568,203	6,471,370	2,593,216
Ending Balances - June 30	6,471,370	2,593,216	1,932,605
Employment	377	381	381

DEBT SERVICE FUND within General Fund

STREET FUND within General Fund