ORDINANCE NO. 317

AN ORDINANCE OF THE TOWN OF PITTMAN CENTER, TENNESSEE AMENDING THE 2021-2022 FISCAL YEAR BUDGET

WHEREAS, the Town of Pittman Center adopted the fiscal year 2021-2022 budget by passage of Ordinance Number 309 on June 24, 2021; and

WHEREAS, pursuant to the Tennessee state constitution, Section 24 of Article II, no public money shall be expended except pursuant to appropriations made by law; and

WHEREAS, pursuant to the Municipal Budget Law of 1982, as found in the *Tennessee code Annotated*, section 6-56-209, the Mayor and Alderman have the authority to authorize the budget officer to transfer moneys from one appropriation to another within the same fund; and

WHEREAS, expenses and revenues for the General Fund will be greater than anticipated; and

NOW, THEREFORE, BE IT ORDAINED by the Board of Mayor and Aldermen of the Town of Pittman Center, Tennessee that changes be made to the fiscal year 2021-2022 budget as follows:

SECTION 1. Ordinance Number 309 is hereby amended by increasing the Fund Balance by $122,762, the General Government Department budget by $ 10,938, the Police Department budget by $ 13,700, the Sanitation Department budget by $ 8,400, and decreasing the Street Department budget by $163,600, and Revenues budget by $7,800.

SECTION 2. The Mayor and Alderman authorize the Budget Officer to make said changes in the accounting system.

SECTION 3. This ordinance shall take effect immediately upon final passage, the public welfare requiring it.

PASSED ON 1ST READING May 17, 2022

PASSED ON 2nd READING June 21, 2022

PUBLIC HEARING:

Notice published in: The Mountain Press

Date of publication: June 11, 2022

Date of hearing: June 21, 2022

Approved: Jerry Huskey Date: 6/21/22

Jerry Huskey, Mayor

ATTEST: Tammy Watts Rochester

Tammy Watts Rochester

City Administrator

TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FYE 6/30/22

	Original Budget 2021-2022	21-22 Estimated	Amended Budget 2021-2022	DIFFERENCE Orig VS Amend
REVENUE				
31100 Property Taxes Current	$ 307,500	$ 320,779	$ 307,500	
31120 Public Utilities Current	$ 697	$ -	$ 697	
31211 Property Taxes Delinquent	$ 12,000	$ 12,483	$ 12,000	
31300 Interest and Penalties	$ 1,000	$ 2,161	$ 2,200	**$ 1,200**
31511 SCES in Lieu of Taxes	$ 4,904	$ -	$ 4,904	
31610 Local Option Sales Tax	$ 160,000	$ 168,602	**$ 188,000**	**$ 28,000**
31710 Wholesale Beer Tax	$ 175	$ 412	$ 175	
31910 Franchise Taxes	$ 13,685	$ 18,314	$ 13,685	
31920 Hotel/Motel Tax	$ 360,000	$ 388,499	**$ 460,000**	**$ 100,000**
32600 Permits	$ 15,450	$ 32,411	$ 15,450	
33100 Grant Income - Other	$ 22,736	$ 21,236	$ 22,736	
33101 Grant - East TN Foundation				
Grants - TDOT				
33510 State Sales Tax - Other	$ 51,204	$ 43,515	$ 51,204	
33520 State Income Tax		$ 995		
33530 State Beer Tax	$ 241	$ 207	$ 241	
33540 Mixed Drink Tax	$ 1,100	$ 1,267	$ 1,100	
33540-AdValorem Tax				
33550 City Telecom Tax	$ 570	$ 483	$ 570	
33552 State Supplement	$ 2,400	$ 1,600	$ 2,400	
33560 Special Petro Prod Tax	$ 999	$ 735	$ 999	
33590 State Sports Betting	$ 502	$ 309	$ 502	
33591 TVA In Lieu of Taxes	$ 5,923	$ 3,535	$ 5,923	
34240-Accident Report Fee				
33490-TDOT Grant				
35110 Fines and Court Costs	$ 72,100	$ 29,638	**$ 44,000**	**$ (28,100)**
36100 Interest Earnings	$ 2,500	$ 1,722	$ 2,500	
36210 Rent Dumpsters	$ 10,800	$ 10,427	$ 10,800	
36310 Sale of Land				
36330 Sale of Equipment		$ 41,100	**$ 41,100**	**$ 41,100**
36455 Returned Check Fee		$ 50		
36530 Insurance Recoveries				
36542-Event Proceeds				
36900 Recreation	$ 1,000	$ 671	$ 1,000	
36930 Capital Outlay Note	$ 380,000		**$ 230,000**	**$ (150,000)**
36990-Miscellaneous	$ 5,000	$ 18,149	$ 5,000	
37499 Miscellaneous				
37910-Interest Earnings				
Grants				
TOTAL INCOME REVENUE	**$ 1,432,486**	**$ 1,119,301**	**$ 1,424,686**	**$ (7,800)**

TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FYE 6/30/22

	Original Budget 2021-2022	21-22 Estimated	Amended Budget 2021-2022	DIFFERENCE Orig VS Amend
EXPENSE				
41000-GENERAL GOVERNMENT				
41000-329 CMFO Training				
41000-325 Marketing Expense				
41000-110 Salaries	$ 139,326	$ 100,743	$ 139,326	
41000-130 Travel/Employee Benefit	$ 720	$ 915	**$ 1,020**	**$ 300**
41000-132 Bonus	$ 3,000	$ 1,512	$ 3,000	
41000-141 Payroll Taxes	$ 10,700	$ 7,736	$ 10,700	
41000-142 Health Insurance	$ 23,164	$ 22,298	**$ 27,164**	**$ 4,000**
41000-143 Retirement	$ 4,500	$ 3,103	$ 4,500	
41000-147 Unemployment Insurance	$ 550	$ 84	$ 550	
41000-172 Election Costs				
41000-211 Postage	$ 1,000	$ 522	$ 1,000	
41000-231 Legal Ads	$ 4,500	$ 3,787	$ 4,500	
41000-235 Memberships	$ 2,000	$ 1,679	$ 2,000	
41000-239 Other Dues & License	$ 700	$ 276	$ 700	
41000-240 Utilities	$ 11,000	$ 10,977	$ 11,000	
41000-245 Telephone	$ 4,945	$ 3,962	$ 4,945	
41000-252 Legal Services	$ 5,150	$ 363	$ 5,150	
41000-253 Audit & Accting Services Fees	$ 22,000	$ 9,000	$ 22,000	
41000-255 Prop Tax Billing	$ 800	$ 622	$ 800	
41000-257 ETDD Planning	$ 5,775	$ 5,775	$ 5,775	
41000-258 Building Official Services	$ 15,450	$ 9,169	$ 15,450	
41000-259 Other Proffessional Services	$ 13,000	$ 7,910	$ 13,000	
41000-266 R&M City Hall	$ 31,000	$ 6,515	$ 31,000	
41000-281 Festivals and Events	$ 7,000	$ 204	$ 7,000	
41000-283 Equipment Lease				
41000-299 Miscellaneous	$ 5,500	$ 1,819	$ 5,500	
41000-310 Office Supplies	$ 5,000	$ 4,162	$ 5,000	
41000-324 Janitorial Supplies	$ 2,200	$ 720	$ 2,200	
41000-328 Training	$ 4,000	$ 1,413	$ 4,000	
41000-361 Permits				
41000-510 GL, Property, & Flood Ins.	$ 55,000	$ 46,345	$ 55,000	
41000-512 Security	$ 1,512	$ 1,742	**$ 1,800**	**$ 288**
41000-514 Tree Board	$ 1,050	$ 100	$ 1,050	
41000-531 Air Medical Town Coverage	$ 3,235	$ 2,567	$ 3,235	
41000-720 Donations	$ 13,715	$ 13,950	**$ 14,115**	**$ 400**
41000-722 Webb Creek Bridge			$ -	$ -
41000-770 Grant ACE Study			$ -	$ -
41000-910 Purchase of Land			$ -	$ -
41000-939 Other Improvements			$ -	$ -
41000-947 Office Equipment	$ 1,000	$ 330	$ 1,000	
41000-948 Computer Equip/Software	$ 22,050	$ 25,968	**$ 28,000**	**$ 5,950**
41000-General Government Other				
TOTAL 41000-GENERAL GOVERNMENT	**$ 420,542**	**$ 296,265**	**$ 431,480**	**$ 10,938**

TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FYE 6/30/22

	Original Budget 2021-2022	21-22 Estimated	Amended Budget 2021-2022	DIFFERENCE Orig VS Amend
42100-POLICE DEPARTMENT				
42100-110 Salaries	$ 159,215	$ 99,703	$ 159,215	
42100-130 Travel/Employee Benefit	$ 600		$ -	$ (600)
42100-132 Bonus	$ 2,787	$ 1,133	$ 2,787	
42100-141 Payroll Taxes	$ 12,180	$ 7,618	$ 12,180	
42100-142 Health Insurance	$ 14,737	$ 16,243	**$ 19,737**	**$ 5,000**
42100-143 Retirement	$ 6,538	$ 3,003	$ 6,538	
42100-147 Unemployment Insurance	$ 577	$ 105	$ 577	
42100-210 Communications	$ 3,432	$ 3,190	$ 3,432	
42100-261 Cruiser Maintenance	$ 9,000	$ 5,155	$ 9,000	
42100-310 Office Supplies	$ 1,000	$ 866	$ 2,500	$ 1,500
42100-312 Small Equipment	$ 2,000	$ 596	$ 2,000	
42100-326 Uniforms	$ 3,500	$ 5,686	**$ 7,200**	**$ 3,700**
42100-328 Training	$ 3,500	$ 4,288	$ 4,400	$ 900
42100-331 Cruiser Gas	$ 9,000	$ 7,169	$ 9,000	
42100-340 Litigation Tax				
110-42100-718 Vehicle Acquisition				
42100-731 Public Relations				
42100-940 Equipment	$ 4,000	$ 280	$ 4,000	
42000-948 Computer Equip/Software	$ 11,000	$ 14,093	**$ 14,200**	**$ 3,200**
TOTAL 42100-POLICE DEPARTMENT	**$ 243,066**	**$ 169,126**	**$ 256,766**	$ 13,700

43000-STREET DEPARTMENT				
43100-110 Salary	$ 112,359	$ 96,436	$ 112,359	
43100-130 Employee Benefits	$ 360	$ 180	$ 360	
43100-132 Bonus	$ 1,700	$ 1,157	$ 1,700	
43100-141 Payroll Taxes	$ 8,595	$ 7,283	$ 8,595	
43100-142 Health Insurance	$ 27,280	$ 15,219	$ 27,280	
43100-143 Retirement	$ 2,224	$ 2,961	**$ 3,424**	**$ 1,200**
43100-147 Unemployment Insurance	$ 433	$ 113	$ 433	
43100-210 Communications	$ 2,400	$ 2,270	$ 2,400	
43100-260 R&M Hills Creek				
43100-262 R&M Equipment	$ 6,000	$ 2,909	$ 6,000	
43100-266 R&M Maint. Bldg	$ 2,500	$ 373	$ 2,500	
43100-268 Road Maintenance	$ 315,000	$ 33,580	**$ 205,000**	**$ (110,000)**
43100-269 Truck Maintenance	$ 5,000	$ 2,707	$ 5,000	
43100-312 Small Equipment	$ 2,000	$ 1,293	$ 2,000	
43100-326 Uniforms	$ 800	$ 1,400	**$ 2,000**	**$ 1,200**
43100-331 Truck Fuel	$ 7,500	$ 6,620	$ 7,500	
43100-351 Equiment Rental	$ 6,000	$ 3,472	$ 6,000	
43100-344 Safety Supplies	$ 3,000	$ 156	$ 3,000	
43100-425 Small Hardware	$ 1,100	$ 54	$ 1,100	
43100-443 Road Signs	$ 3,000	$ 371	$ 3,000	
43100-533 Machinery and Equipment Rental				
43100-930 Improvements Other				
43100-940 Equipment	$ 148,000	$ 124,912	**$ 138,000**	**$ (10,000)**
43100-941 Maint/Ton Truck				
43100-944 Transportation Equip				
43100-948 Computer Equipment		$ 3,356	**$ 4,000**	**$ 4,000**
43100-998 Landscaping/Playground/beaut	$ 56,000	$ 5,499	**$ 6,000**	**$ (50,000)**
TOTAL 43000-STREET DEPARTMENT	**$ 711,251**	**$ 312,322**	**$ 547,651**	**$ (163,600)**

TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FYE 6/30/22

	Original Budget 2021-2022	21-22 Estimated	Amended Budget 2021-2022	DIFFERENCE Orig VS Amend
49000-DEBT RETIREMENT				
49000-610 Maintenance Bldg - Principal	$ 6,121	$ 6,121	$ 6,121	
49000-611 Maintenance Bldg - Interest	$ 500	$ 61	$ 500	
49000-620 Backhoe - Principal	$ 9,615	$ 6,833	$ 9,615	
49000-630 Backhoe-Interest	$ 363	$ 243	$ 363	
49000-640 Note Principal Sanitation Truck	$ 7,720	$ 7,713	$ 7,720	
49000-650 Note Interest Sanitation Truck	$ 450	$ 47	$ 450	
49000-660 Hills Creek Construction - Princip	$ 28,243	$ 20,380	$ 28,243	
49000-670 Hills Creek Construction - Interes	$ 7,100	$ 6,085	$ 7,100	
TOTAL 49000-DEBT RETIREMENT	**$ 60,112**	**$ 47,482**	**$ 60,112**	

51600-SANITATION DEPARTMENT				
43200-210 Communication and Transportati	$ 250	$ 178	$ 250	
43200-261 R&M Sanitation Truck	$ 2,500	$ 7,778	**$ 8,500**	**$ 6,000**
43200-331 Gas/Oil	$ 2,100	$ 1,908	**$ 2,500**	**$ 400**
43200-337 Dumpster Repair and Maint.	$ 4,000	$ 5,454	**$ 6,000**	**$ 2,000**
43200-760 Landfill Charge	$ 15,750	$ 12,522	$ 15,750	
43200-940 Equipment				
TOTAL 51600-SANITATION DEPT.	**$ 24,600**	**$ 27,840**	**$ 33,000**	**$ 8,400**
51621-760 Operating Trans to State Street	**$ 12,000**		**$ 12,000**	
68000-718 Capital Outlay Vehicle			**$ -**	

TOTAL REVENUES	**$ 1,432,486**		**$ 1,424,686**	
TOTAL EXPENDITURES	**$ 1,471,571**	**$ 853,036**	**$ 1,341,009**	
NET CHANGE	**$ (39,085)**		**$ 83,677**	**$ (122,762)**
BEGINNING FUND BALANCE	**$ 977,281**			
ENDING FUND BALANCE				
FULL TIME EQUIVALENT EMPLOYEES	9.5		9.5	

My recommendation:	
Decrease Revenue	$ 7,800
Increase General Government	$ 10,938
increase Police Dept	$ 13,700
Decrease Street Dept	$ (163,600)
Increase Sanitation	$ 8,400
Increase Fund Balance	$ (122,762)

121-43190 State Streed Aid				
43190-268 Repair and Maintenance Road/St	$ 18,000	$ 34,112		
TOTAL 43190 State Street Aid	**$ 18,000**	**$ 34,112**		