

ORDINANCE NO. 331

**AN ORDINANCE OF THE TOWN OF PITTMAN CENTER, TENNESSEE
AMENDING THE 2023-2034 FISCAL YEAR BUDGET
BUDGET AMENDMENT #1**

WHEREAS, the Town adopted the fiscal year 2023-2024 budget by passage of Ordinance Number 324; 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 governmental funds will be greater than anticipated; and

NOW, THEREFORE BE IT ORDAINED by the Mayor and Governing Body of the Town of Pittman Center that changes be made to the fiscal year 2023-2024 budget as follows:

SECTION 1: Ordinance # 324 is hereby amended increasing(decreasing) the following:

General Fund	Original FY 2024 Budget	FY 2024 Estimated	Proposed Amendment
Revenues:			
Local Taxes	\$ 1,018,590	\$ 1,138,995	\$ 92,550
Intergovernmental	67,122	67,524	-
Fines and fees	60,000	86,000	15,000
Charges for Service	36,400	61,967	13,500
Miscellaneous	30,000	82,929	44,000
Other Sources	-	-	-
Total Revenues	\$ 1,212,112	\$ 1,437,414	\$ 165,050

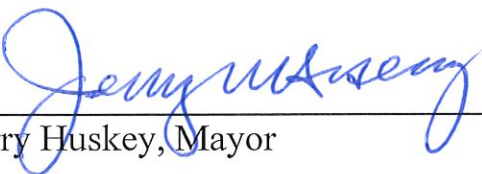
Appropriations:						
General Government	\$	493,189	\$	494,733	\$	3,780
Public Safety		306,407		298,548		(3,780)
Highways & Streets		263,231		255,364		-
Sanitation Services		36,750		36,656		-
Debt Service		34,635		34,635		-
Transfers Out		77,900		77,900		-
Total Appropriations	\$	1,212,112	\$	1,197,836	\$	-
Change in Fund Balance	\$	-	\$	239,578	\$	165,050
Beginning Fund Balance		1,341,731		1,341,731		
Ending Fund Balance	\$	1,341,731	\$	1,581,309		

State Street Aid Fund	Original FY 2024 Budget	FY 2024 Estimated	Proposed Amendment
Revenues:			
State Gas and Motor Fuel Taxes	\$ 15,890	\$ 15,961	\$ -
Transfer In from General Fund	-	-	-
Total Revenues	\$ 15,890	\$ 15,961	\$ -
Appropriations			
State Street Aid Expenditures	\$ 15,890	\$ 5,000	\$ (5,000)
Total Appropriations	\$ 15,890	\$ 5,000	\$ (5,000)
Change in Fund Balance	\$ -	\$ 10,961	\$ 5,000
Beginning Fund Balance	\$ 1,576	\$ 1,576	
Ending Fund Balance	\$ 1,576	\$ 12,537	


Capital Projects Fund	Original FY 2024 Budget	FY 2024 Estimated	Proposed Amendment
Revenues:			
Intergovernmental Revenues	\$ -	\$ 16	\$ -
Transfer In From General Fund	77,900	77,900	-
Total Revenues	77,900	77,916	-
Appropriations:			
Public Safety	-	-	-
Highways & Streets	150,000	-	(150,000)
Sanitation Services	-	-	-
Total Appropriations	150,000	-	(150,000)
Change in Fund Balance	(72,100)	77,916	150,000
Beginning Fund Balance	20,793	20,793	
Ending Fund Balance	(51,307)	98,709	

SECTION 2: The Board of Mayor and Aldermen authorizes the City Recorder to make said changes in the accounting system.

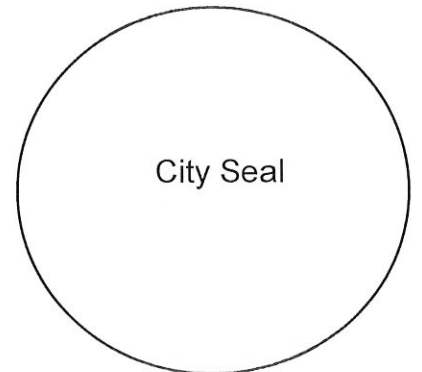
SECTION 3: This ordinance shall take effect immediately upon final passage, the public welfare requiring it.



 Jerry Huskey, Mayor



 Tammy Watts Rochester, City Administrator



Date of First Reading: May 16, 2024

Date of Second Reading: June 20, 2024

**TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FY 2024 Budget Amendment #1**

Account Description	Budget 2023-2024	Projected 2023-2024	Proposed Amendment
GENERAL FUND REVENUES			
Local Taxes			
31000-32000			
31100 Property Taxes (Current)	321,340	372,233	\$ 40,000
31211 Property Taxes (Deliquent)	12,000	11,280	(2,000)
31300 Interest on Property Taxes	800	2,467	-
31511 In Lieu of Taxes-SCES	-	-	-
31610 Local Sales Tax - Co. Trustee	219,000	265,816	40,000
31710 Wholesale Beer Tax	450	-	(450)
31910 Franchise Taxes	15,000	14,571	-
31920 Hotel and Motel Tax	450,000	472,628	15,000
Total Local Taxes	1,018,590	1,138,995	92,550
Intergovernmental			
33000			
33100 Grant Income-Other	1,000	-	(1,000)
33101 Grant - East Tn Foundation	-	-	-
33102 State Federal Grant - THSO	-	-	-
ARPA Grant	-	-	-
ARPA TDEC Grant	-	-	-
33510 State Sales Tax	54,480	55,521	1,000
33530 State Beer Tax	209	200	(60)
33540 State Mixed Drink Tax	1,700	1,635	(60)
33550 State - City Telecom Tax	600	467	(140)
33552 State Salary Supplement for the Police	2,400	2,400	-
33558 Modernization Transportation	-	100	100
33560 State Shared Special Petroleum Tax	831	832	-
33590 State Sports Betting	454	805	160
33591 Gross Receipts - TVA	5,448	5,564	-
Total Intergovernmental Revenues	67,122	67,524	-
Fines and fees			
35000			
35110 City Court Fines And Costs	60,000	86,000	15,000
Total Fines and Fees	60,000	86,000	15,000

**TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FY 2024 Budget Amendment #1**

Account Description	Budget 2023-2024	Projected 2023-2024	Proposed Amendment
Charges for Service			
32600 Building And Related Permits	25,000	51,000	14,000
36210 Rent - Dumpster Rental	10,800	10,667	(200)
36900 Recreation and Community Room	600	300	(300)
Total Fines and Fees	36,400	61,967	13,500
Miscellaneous			
36100 Interest Earnings	25,000	57,979	30,000
36310 Sale of Land	-	-	-
36330 Sale of Equipment	-	-	-
36455 Returned Check Fee	-	-	-
36542 Sale of Welfare Supplies and Materials	-	-	-
36930 Capital Outlay Note	-	-	-
36990 Miscellaneous Revenues	5,000	12,000	4,000
37499 Miscellaneous - Insurance Dividends	-	12,950	10,000
Total Miscellaneous Revenues	30,000	82,929	44,000
TOTAL GENERAL FUND REVENUES	\$ 1,212,112	1,437,414	\$ 165,050

GENERAL FUND EXPENDITURES

General Government

41000

41000 110 Salaries	148,056	148,817	-
41000 130 Employee Benefits	360	360	-
41000 132 Bonus Pay	2,221	2,724	510
41000 141 OASI (Employer's Share)	11,496	11,593	20
41000 142 Hospital and Health Insurance	35,000	35,901	905
41000 143 Employee Retirement Plan	5,816	5,865	10
41000 147 Unemployment Insurance	90	90	-
41000 172 Election Officials, Clerks, Etc.	-	-	-
41000 211 Postage, Box Rent, Etc.	600	1,073	475
41000 231 Publication of Legal Notice	5,000	3,500	(1,500)
41000 235 Memberships, Registration Fees, etc.	2,500	892	(1,500)
41000 239 Other Publicity, Subscriptions, and Dues	500	-	-
41000 240 Utility Services	15,000	10,324	(3,400)
41000 245 Telephone and Other Communication Services	5,700	4,916	(500)
41000 252 Legal Services	4,000	6,969	2,980
41000 253 Accounting and Auditing Services	22,000	24,000	2,000
41000 255 Property Tax Billing	750	705	-

**TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FY 2024 Budget Amendment #1**

Account Description		Budget	Projected	Proposed	
		2023-2024	2023-2024	Amendment	
41000	257	Planning and Zoning Services	7,800	7,103	(500)
41000	258	Building Official	15,000	15,000	-
41000	259	Other Professional Services	12,000	10,724	(1,000)
41000	266	Repair and Maintenance Buildings	31,000	14,000	(17,000)
41000	281	Festivals and Events	10,000	9,395	(600)
41000	282	Automobile Allowance	2,400	2,400	-
41000	299	Miscellaneous	30,000	40,000	10,000
41000	310	Office Supplies and Materials	7,000	5,887	(1,000)
41000	324	Houshold and Janitorial Supplies	2,000	1,341	(500)
41000	325	Marketing	-	1,108	1,200
41000	326	Clothing and Uniforms	300	300	-
41000	328	Training	4,000	2,000	(2,000)
41000	361	Permits	-	-	-
41000	510	General Insurance	50,000	58,578	8,580
41000	512	Security	1,800	600	(1,200)
41000	514	Tree Board	1,000	1,000	-
41000	531	Air Medical Town Coverage	3,000	2,567	(400)
41000	720	Donations	18,800	16,000	(2,800)
41000	770	Grants	-	-	-
41000	947	Office Machinery	-	-	-
41000	948	Computer Equipment	38,000	49,000	11,000
Total General Government			493,189	494,733	3,780

**TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FY 2024 Budget Amendment #1**

Account Description	Budget 2023-2024	Projected 2023-2024	Proposed Amendment
Public Safety			
Police			
42100			
42100 110 Salaries	202,165	178,796	(20,980)
42100 130 Employee Benefits	-	-	-
42100 132 Bonus Pay	3,032	2,368	(210)
42100 141 OASI (Employer's Share)	15,466	13,678	(900)
42100 142 Hospital and Health Insurance	33,000	43,460	10,500
42100 143 Employee Retirement Plan	7,824	6,919	(600)
42100 147 Unemployment Insurance	120	120	-
42100 210 Communications	4,500	4,847	350
42100 261 Repair and Maintenance Motor Vehicles	5,000	20,000	15,000
42100 310 Office Supplies and Materials	1,000	1,000	-
42100 312 Small Items of Equipment	2,500	2,000	(500)
42100 326 Clothing and Uniforms	5,000	3,500	(1,500)
42100 328 Training	4,500	1,500	(3,000)
42100 331 Gas, Oil, Diesel Fuel, Grease, Etc.	12,000	12,860	860
42100 340 Litigation Tax	-	-	-
42100 718 Capital Outlay - Vehicles	-	-	-
42100 731 Public Relations	-	-	-
42100 940 Machinery and Equipment	-	-	-
42100 948 Computer Equipment	10,300	7,500	(2,800)
Total Police	306,407	298,548	(3,780)
Total Public Safety	306,407	298,548	(3,780)

**TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FY 2024 Budget Amendment #1**

Account Description	Budget 2023-2024	Projected 2023-2024	Proposed Amendment
Highways & Streets			
43100			
43100 110 Salaries	159,805	135,908	(20,000)
43100 130 Employee Benefits	-	-	-
43100 132 Bonus Pay	2,397	1,491	-
43100 141 OASI (Employer's Share)	12,225	10,511	-
43100 142 Hospital and Health Insurance	28,000	24,500	(3,500)
43100 143 Employee Retirement Plan	6,184	5,260	(400)
43100 147 Unemployment Insurance	120	120	-
43100 210 Communication and Transportation	3,500	2,824	(600)
43100 262 Repair and Maintenance Equipment	8,000	16,000	8,000
43100 266 Repair and Maintenance Buildings	4,500	1,000	(3,500)
43100 268 Repair and Maintenance Roads and Streets	-	25,000	25,000
43100 269 Repair and Maintenance Motor Vehicles	11,500	7,000	(4,500)
43100 312 Small Items of Equipment	6,500	5,000	(1,500)
43100 326 Clothing and Uniforms	1,500	1,500	-
43100 331 Gas, Oil, Diesel Fuel, Grease, Etc.	9,000	7,000	(2,000)
43100 344 Safety Supplies	2,000	1,500	-
43100 351 Equipment Rental	4,500	4,500	-
43100 425 Small Hardware	500	250	-
43100 443 Road Signs	2,000	2,000	-
43100 533 Machinery and Equipment Rental	-	-	-
43100 940 Machinery and Equipment	-	-	-
43100 941 Maintenance/Ton Truck (purchased)	-	-	-
43100 948 Computer Equipment	1,000	-	(1,000)
43100 998 Landscaping, Playground, Misc. Projects	-	4,000	4,000
Total Highways & Streets	263,231	255,364	-

**TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FY 2024 Budget Amendment #1**

	Budget	Projected	Proposed
Account Description	2023-2024	2023-2024	Amendment
Sanitation Services			
43200			
43200 110 Salaries	-	-	-
43200 130 Employee Benefits	-	-	-
43200 132 Bonus Pay	-	-	-
43200 141 OASI (Employer's Share)	-	-	-
43200 142 Hospital and Health Insurance	-	-	-
43200 143 Employee Retirement Plan	-	-	-
43200 147 Unemployment Insurance	-	-	-
43200 210 Communication and Transportation	250	228	-
43200 261 Repair and Maintenance Motor Vehicles	10,000	13,000	3,000
43200 331 Gas, Oil, Diesel Fuel, Grease, Etc.	3,000	3,077	80
43200 337 Repair and Maintenance Motor Dumpster	7,500	6,000	(1,500)
43200 760 Landfill Charges	16,000	14,351	(1,580)
43200 940 Machinery and Equipment	-	-	-
Total Sanitation Services	36,750	36,656	-
Debt Service			
49000			
49000 620 Note Principal - Backhoe	-	-	-
49000 630 Interest on Note Debt - Backhoe	-	-	-
49000 660 Note Principal - Hills Creek Rd Project	28,591	28,591	-
49000 670 Interest on Note - Hill Creek Rd Project	6,044	6,044	-
Total Debt Service	34,635	34,635	-
SUBTOTAL GENERAL FUND EXPENDITURES	1,134,212	1,119,936	-
Other Financing (Sources) Uses			
31514 Other Source -in lieu of tax	-	-	-
51621 760 Transfer Out to State Street Aid Fund	-	-	-
51640 760 Transfer Out to Capital Project Fund	77,900	77,900	-
Total Net Other Financing Sources (Uses)	77,900	77,900	-
TOTAL GENERAL FUND EXPENDITURES	\$ 1,212,112	\$ 1,197,836	\$ -
Excess (Deficiency) of Revenues Over/(Under) Expenditures	\$ -	\$ 239,578	\$ 165,050
Beginning Fund Balance	\$ 1,341,731	\$ 1,341,731	
Ending Fund Balance	\$ 1,341,731	\$ 1,581,309	
Beginning Cash	\$ 1,249,193	\$ 1,249,193	
Change in AP/AR/Etc	-	-	
Ending Cash	\$ 1,249,193	\$ 1,488,771	

TOWN OF PITTMAN CENTER, TENNESSEE
Capital Project Fund
FY 2024 Budget Amendment #1

Account Description	Budget 2023-2024	Projected 2023-2024	Proposed Amendment
CAPITAL PROJECT FUND REVENUES			
Intergovernmental Revenues			
33194 ARPA Grant	-	-	-
36100 INTEREST	-	16	-
ARPA TDEC Grant	-	-	-
Total Intergovernmental Revenues	-	16	-
37810 Transfer In from General Fund	77,900	77,900	-
Total Miscellaneous Revenues	77,900	77,900	-
TOTAL CAPITAL PROJECT FUND REVENUES	\$ 77,900	\$ 77,916	\$ -
CAPITAL PROJECT FUND EXPENDITURES			
Public Safety			
Police			
42100			
42100 718 Capital Outlay - Vehicles	-	-	-
42100 940 Machinery and Equipment	-	-	-
Total Police	-	-	-
Total Public Safety	-	-	-
Highways & Streets			
43100			
43100 268 Repair and Maintenance Roads and Streets	150,000	-	(150,000)
43100 940 Machinery and Equipment	-	-	-
43100 941 Maintenance/Ton Truck (purchased)	-	-	-
43100 998 Landscaping, Playground, Misc. Projects	-	-	-
Total Highways & Streets	150,000	-	(150,000)
Sanitation Services			
43200			
43200 940 Machinery and Equipment	-	-	-
Total Sanitation Services	-	-	-
SUBTOTAL GENERAL FUND EXPENDITURES	150,000	-	(150,000)
Other Financing Sources (Uses)			
Transfer Out to State Street Aid Fund	-	-	-
Total Net Other Financing Sources (Uses)	-	-	-
TOTAL GENERAL FUND EXPENDITURES	\$ 150,000	\$ -	\$ (150,000)

TOWN OF PITTMAN CENTER, TENNESSEE
Capital Project Fund
FY 2024 Budget Amendment #1

Account Description	Budget 2023-2024	Projected 2023-2024	Proposed Amendment
Excess (Deficiency) of Revenues Over/(Under) Expenditures	\$ (72,100)	\$ 77,916	\$ 150,000
Beginning Fund Balance	\$ 20,793	\$ 20,793	
Ending Fund Balance	\$ (51,307)	\$ 98,709	
Beginning Cash	\$ 20,793	\$ 20,793	
Ending Cash	\$ (51,307)	\$ 98,709	

TOWN OF PITTMAN CENTER, TENNESSEE
State Street Aid Fund (121)
FY 2024 Budget Amendment #1

Account Description	Budget 2023-2024	Projected 2023-2024	Proposed Amendment
REVENUES			
33551 State Gasoline Shared Taxes	\$ 15,890	\$ 15,961	\$ -
36100 Interest Earnings	-	-	-
Transfer In from General Fund	-	-	-
TOTAL STATE STREET AID FUND REVENUES	\$ 15,890	\$ 15,961	\$ -
STATE STREET AID FUND EXPENDITURES			
43190 268 Repair and Maintenance Roads and Streets	15,890	5,000	(5,000)
TOTAL STATE STREET AID FUND EXPENDITURES	\$ 15,890	\$ 5,000	\$ (5,000)
Excess (Deficiency) of Revenues Over/(Under) Expenditures	\$ -	\$ 10,961	\$ 5,000
Beginning Fund Balance	\$ 1,576	\$ 1,576	
Ending Fund Balance	\$ 1,576	\$ 12,537	
Beginning Cash	\$ 1,576	\$ 1,576	
Ending Cash (less due to other Funds)	\$ 1,576	\$ 12,537	