

ORDINANCE NO. 332

**AN ORDINANCE OF THE TOWN OF PITTMAN CENTER, TENNESSEE
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING
JULY 1, 2024 AND ENDING JUNE 30, 2025**

WHEREAS, *Tennessee Code Annotated* § 9-1-116 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 monies 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 Board of Mayor and Aldermen 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 Board will consider final passage of the budget.

NOW, THEREFORE BE IT ORDAINED BY THE MAYOR AND GOVERNING BODY OF THE TOWN OF PITTMAN CENTER AS FOLLOWS:

SECTION 1: That the governing body projects anticipated revenues from all sources and hereby 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 fiscal year 2025, and including the actual ending balances for the most recent ended fiscal year, the estimated ending balances for the current fiscal year, and the projected ending balances for the budget year.

General Fund	Actual FY 2023	Estimated FY 2024	Budget FY 2025
Revenues:			
Local Taxes	\$ 988,129	\$ 1,138,995	\$ 1,172,817
Intergovernmental	66,627	67,524	80,269
Fines and fees	73,163	86,000	60,000
Charges for Service	37,346	61,967	36,100
Miscellaneous	162,898	82,929	65,000
Other Sources	-	-	-
Total Revenues	\$ 1,328,163	\$ 1,437,414	\$ 1,414,186
Appropriations:			
General Government	\$ 400,039	\$ 494,733	\$ 517,440
Public Safety	210,922	298,548	324,502
Highways & Streets	288,299	255,364	270,741
Sanitation Services	25,797	36,656	98,482
Debt Service	39,217	34,635	34,634
Transfers Out	141,243	77,900	550,000
Total Appropriations	\$ 1,105,517	\$ 1,197,835	\$ 1,795,798
Change in Fund Balance (Revenues - Appropriations)	\$ 222,646	\$ 239,579	\$ (381,612)
Beginning Fund Balance	1,119,085	1,341,731	1,581,310
Ending Fund Balance	\$ 1,341,731	\$ 1,581,310	\$ 1,199,697
Ending Fund Balance as % of Appropriations	121%	118%	76%

State Street Aid Fund	Actual FY 2023	Estimated FY 2024	Budget FY 2025
Revenues:			
State Gas and Motor Fuel Taxes	\$ 15,775	\$ 15,961	\$ 15,890
Transfer In from General Fund	78,348	-	-
Total Revenues	\$ 94,123	\$ 15,961	\$ 15,890
Appropriations			
State Street Aid Expenditures	\$ 95,695	\$ 5,000	\$ 25,000
Total Appropriations	\$ 95,695	\$ 5,000	\$ 25,000
Change in Fund Balance (Revenues - Appropriations)	\$ (1,572)	\$ 10,961	\$ (9,110)
Beginning Fund Balance	\$ 3,148	\$ 1,576	\$ 12,537
Ending Fund Balance	\$ 1,576	\$ 12,537	\$ 3,427
Ending Fund Balance as % of Appropriations	2%	251%	14%

Capital Projects Fund	Actual FY 2023	Estimated FY 2024	Budget FY 2025
Revenues:			
Intergovernmental Revenues	\$ 169,277	\$ 16	\$ -
Transfer In From General Fund	62,895	77,900	550,000
Total Revenues	232,172	77,916	550,000
Appropriations:			
Public Safety	56,622	-	55,000
Highways & Streets	154,757	-	380,000
Sanitation Services	-	-	-
Total Appropriations	211,379	-	435,000
Change in Fund Balance (Revenues - Appropriations)	20,793	77,916	115,000
Beginning Fund Balance	-	20,793	98,709
Ending Fund Balance	20,793	98,709	213,709
Ending Fund Balance as % of Appropriations	10%	475%	217%

SECTION 2: At the end of the current fiscal year the governing body estimates fund balances/(deficits) as follows:

General Fund	\$ 1,581,310
State Street Aid Fund	\$ 12,537
Capital Projects Fund	\$ 98,709

SECTION 3: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Type of Indebtedness	Debt Authorized and Unissued	Principal Outstanding at June 30, 2024	FY 2025 Principal Payment	FY 2025 Interest Payment
General Obligation				
SB 401214200 (Hills Creek)	\$ 270,000	178,810	28,591	6,044
		\$ 178,810	\$ 28,591	\$ 6,044

SECTION 4: 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 Grants	Proposed Amount Financed by Debt	Total Proposed Capital Projects
Police Vehicle	\$ 55,000			\$ 50,000
Paving	\$ 270,000			\$ 270,000
Machinery and Equipment	\$ 110,000			\$ 110,000

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 (TCA § 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 Tennessee Code Annotated § 6-56-205.

SECTION 6: Money may be transferred from one appropriation to another in the same fund in an amount of up to **\$1,000** by the Mayor or City Administrator, subject to such limitations and procedures as set in the Budget Policy adopted by the Governing Body pursuant to the Tennessee Code Annotated § 6-56-209. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance.

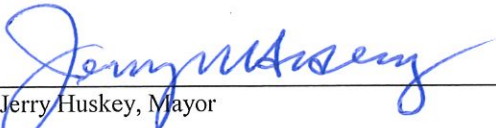
SECTION 8: There is hereby levied a property tax of \$0.6356 per \$100.00 of assessed value on all real and personal property.

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

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

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

SECTION 12: This ordinance shall take effect July 1, 2024, the public welfare requiring it.



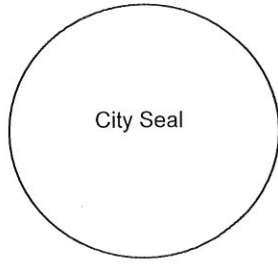
Jerry Huskey, Mayor



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)
FYE 6/30/25

Account Description	Audited 2022-2023	Projected 2023-2024	Proposed Budget 2024-2025
GENERAL FUND REVENUES			
Local Taxes			
31000-32000			
31100 Property Taxes (Current)	320,264	\$ 372,233	\$ 376,367
31211 Property Taxes (Deliquent)	6,667	11,280	20,000
31300 Interest on Property Taxes	1,260	2,467	1,200
31511 In Lieu of Taxes-SCES	-	-	-
31610 Local Sales Tax - Co. Trustee	215,122	265,816	273,324
31710 Wholesale Beer Tax	371	-	450
31910 Franchise Taxes	14,845	14,571	15,000
31920 Hotel and Motel Tax	429,600	472,628	486,476
Total Local Taxes	988,129	1,138,995	1,172,817
Intergovernmental			
33000			
33100 Grant Income-Other	1,000	-	1,000
33101 Grant - East Tn Foundation	-	-	-
33102 State Federal Grant - THSO	1,999	-	10,000
ARPA Grant	-	-	-
ARPA TDEC Grant	-	-	-
33510 State Sales Tax	54,014	55,521	56,296
33530 State Beer Tax	207	200	209
33540 State Mixed Drink Tax	1,759	1,635	1,650
33550 State - City Telecom Tax	549	467	500
33552 State Salary Supplement for the Police	-	2,400	3,200
33558 Modernization Transportation	-	100	227
33560 State Shared Special Petroleum Tax	832	832	831
33590 State Sports Betting	809	805	817
33591 Gross Receipts - TVA	5,458	5,564	5,539
Total Intergovernmental Revenues	66,627	67,524	80,269
Fines and fees			
35000			
35110 City Court Fines And Costs	73,163	86,000	60,000
Total Fines and Fees	73,163	86,000	60,000
Charges for Service			
32600 Building And Related Permits	25,983	51,000	25,000
36210 Rent - Dumpster Rental	10,800	10,667	10,800
36900 Recreation and Community Room	563	300	300
Total Fines and Fees	37,346	61,967	36,100

**TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FYE 6/30/25**

Account Description	Audited 2022-2023	Projected 2023-2024	Proposed Budget 2024-2025
Miscellaneous			
36100 Interest Earnings	28,007	57,979	57,000
36310 Sale of Land	-	-	-
36330 Sale of Equipment	115,000	-	-
36455 Returned Check Fee	-	-	-
36542 Sale of Welfare Supplies and Materials	-	-	-
36930 Capital Outlay Note	-	-	-
36990 Miscellaneous Revenues	12,313	12,000	5,000
37499 Miscellaneous - Insurance Dividends	7,578	12,950	3,000
Total Miscellaneous Revenues	162,898	82,929	65,000
TOTAL GENERAL FUND REVENUES	\$ 1,328,163	1,437,414	\$ 1,414,186

GENERAL FUND EXPENDITURES

General Government

41000

41000 110 Salaries	135,289	148,817	\$ 159,000
41000 130 Employee Benefits	360	360	360
41000 132 Bonus Pay	2,017	2,724	3,528
41000 141 OASI (Employer's Share)	10,538	11,593	12,433
41000 142 Hospital and Health Insurance	33,759	35,901	34,000
41000 143 Employee Retirement Plan	5,307	5,865	6,290
41000 147 Unemployment Insurance	63	90	100
41000 172 Election Officials, Clerks, Etc.	6,102	-	-
41000 211 Postage, Box Rent, Etc.	438	1,073	1,200
41000 231 Publication of Legal Notice	2,395	3,500	3,500
41000 235 Memberships, Registration Fees, etc.	962	892	2,500
41000 239 Other Publicity, Subscriptions, and Dues	-	-	500
41000 240 Utility Services	9,736	10,324	11,000
41000 245 Telephone and Other Communication Service	5,321	4,916	5,500
41000 252 Legal Services	1,729	6,969	7,000
41000 253 Accounting and Auditing Services	20,500	24,000	27,500
41000 255 Property Tax Billing	592	705	850
41000 257 Planning and Zoning Services	5,775	7,103	7,800
41000 258 Building Official	12,465	15,000	15,000
41000 259 Other Professional Services	7,593	10,724	12,000
41000 266 Repair and Maintenance Buildings	21,448	14,000	31,000

TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FYE 6/30/25

Account Description			Audited 2022-2023	Projected 2023-2024	Proposed Budget 2024-2025
41000	281	Festivals and Events	8,834	9,395	10,000
41000	282	Automobile Allowance	2,000	2,400	2,400
41000	299	Miscellaneous	10,397	40,000	30,000
41000	310	Office Supplies and Materials	6,366	5,887	7,000
41000	324	Houshold and Janitorial Supplies	1,611	1,341	2,000
41000	325	Marketing	-	1,108	1,200
41000	326	Clothing and Uniforms	-	300	300
41000	328	Training	2,286	2,000	4,000
41000	361	Permits	-	-	-
41000	510	General Insurance	45,167	58,578	62,678
41000	512	Security	489	600	1,800
41000	514	Tree Board	100	1,000	1,000
41000	531	Air Medical Town Coverage	2,567	2,567	3,500
41000	720	Donations	13,800	16,000	20,000
41000	770	Grants	-	-	-
41000	947	Office Machinery	33	-	-
41000	948	Computer Equipment	24,000	49,000	30,500
Total General Government			400,039	494,733	517,440
Public Safety					
Police					
42100					
42100	110	Salaries	142,180	178,796	206,908
42100	130	Employee Benefits	-	-	-
42100	132	Bonus Pay	879	2,368	3,072
42100	141	OASI (Employer's Share)	10,705	13,678	16,063
42100	142	Hospital and Health Insurance	23,880	43,460	44,913
42100	143	Employee Retirement Plan	5,437	6,919	8,126
42100	147	Unemployment Insurance	105	120	120
42100	210	Communications	2,770	4,847	4,800
42100	261	Repair and Maintenance Motor Vehicles	5,118	20,000	7,000
42100	310	Office Supplies and Materials	972	1,000	1,000
42100	312	Small Items of Equipment	2,309	2,000	2,500
42100	326	Clothing and Uniforms	4,252	3,500	4,000
42100	328	Training	905	1,500	4,500
42100	331	Gas, Oil, Diesel Fuel, Grease, Etc.	11,068	12,860	13,500
42100	340	Litigation Tax	-	-	-
42100	718	Capital Outlay - Vehicles	-	-	-
42100	731	Public Relations	-	-	-
42100	940	Machinery and Equipment	-	-	-
42100	948	Computer Equipment	342	7,500	8,000
Total Police			210,922	298,548	324,502

**TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FYE 6/30/25**

Account Description	Audited 2022-2023	Projected 2023-2024	Proposed Budget 2024-2025
Total Public Safety	210,922	298,548	324,502
Highways & Streets			
43100			
43100 110 Salaries	112,510	135,908	169,893
43100 130 Employee Benefits	-	-	-
43100 132 Bonus Pay	873	1,491	2,665
43100 141 OASI (Employer's Share)	8,361	10,511	13,201
43100 142 Hospital and Health Insurance	27,862	24,500	33,684
43100 143 Employee Retirement Plan	4,353	5,260	6,678
43100 147 Unemployment Insurance	122	120	120
43100 210 Communication and Transportation	2,874	2,824	3,500
43100 262 Repair and Maintenance Equipment	1,755	16,000	8,000
43100 266 Repair and Maintenance Buildings	830	1,000	4,500
43100 268 Repair and Maintenance Roads and Streets	10,464	25,000	-
43100 269 Repair and Maintenance Motor Vehicles	7,043	7,000	5,000
43100 312 Small Items of Equipment	4,297	5,000	3,500
43100 326 Clothing and Uniforms	822	1,500	1,500
43100 331 Gas, Oil, Diesel Fuel, Grease, Etc.	8,787	7,000	9,000
43100 344 Safety Supplies	319	1,500	2,000
43100 351 Equipment Rental	2,589	4,500	4,500
43100 425 Small Hardware	202	250	500
43100 443 Road Signs	543	2,000	2,000
43100 533 Machinery and Equipment Rental	-	-	-
43100 940 Machinery and Equipment	89,679	-	-
43100 941 Maintenance/Ton Truck (purchased)	-	-	-
43100 948 Computer Equipment	599	-	500
43100 998 Landscaping, Playground, Misc. Projects	3,415	4,000	-
Total Highways & Streets	288,299	255,364	270,741
Sanitation Services			
43200			
43200 110 Salaries	-	-	43,680
43200 130 Employee Benefits	-	-	-
43200 132 Bonus Pay	-	-	656
43200 141 OASI (Employer's Share)	-	-	3,392
43200 142 Hospital and Health Insurance	-	-	11,228
43200 143 Employee Retirement Plan	-	-	1,716
43200 147 Unemployment Insurance	-	-	60
43200 210 Communication and Transportation	228	228	250
43200 261 Repair and Maintenance Motor Vehicles	1,578	13,000	10,000

TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FYE 6/30/25

Account Description	Audited 2022-2023	Projected 2023-2024	Proposed Budget 2024-2025
43200 331 Gas, Oil, Diesel Fuel, Grease, Etc.	2,816	3,077	4,000
43200 337 Repair and Maintenance Motor Dumpster	6,650	6,000	7,500
43200 760 Landfill Charges	14,525	14,351	16,000
43200 940 Machinery and Equipment	-	-	-
Total Sanitation Services	25,797	36,656	98,482

**TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FYE 6/30/25**

Account Description	Audited 2022-2023	Projected 2023-2024	Proposed Budget 2024-2025
Debt Service			
49000			
49000 620 Note Principal - Backhoe	3,899	-	-
49000 630 Interest on Note Debt - Backhoe	32	-	-
49000 660 Note Principal - Hills Creek Rd Project	28,280	28,591	29,659
49000 670 Interest on Note - Hill Creek Rd Project	7,006	6,044	4,975
Total Debt Service	39,217	34,635	34,634
SUBTOTAL GENERAL FUND EXPENDITURES	964,274	1,119,935	1,245,798
Other Financing (Sources) Uses			
31514 Other Source -in lieu of tax	-	-	-
51621 760 Transfer Out to State Street Aid Fund	78,348	-	-
51640 760 Transfer Out to Capital Project Fund	62,895	77,900	550,000
Total Net Other Financing Sources (Uses)	141,243	77,900	550,000
TOTAL GENERAL FUND EXPENDITURES	\$ 1,105,517	\$ 1,197,835	\$ 1,795,798
Excess (Deficiency) of Revenues Over/(Under) Expenditures	\$ 222,646	\$ 239,579	\$ (381,612)
Beginning Fund Balance	\$ 1,119,085	\$ 1,341,731	\$ 1,581,310
Ending Fund Balance	\$ 1,341,731	\$ 1,581,310	\$ 1,199,697

TOWN OF PITTMAN CENTER, TENNESSEE
Capital Project Fund
FYE 6/30/25

Account Description	Audited 2022-2023	Projected 2023-2024	Proposed Budget 2024-2025
CAPITAL PROJECT FUND REVENUES			
Intergovernmental Revenues			
33194 ARPA Grant	169,127	-	-
36100 INTEREST	150	16	-
ARPA TDEC Grant	-	-	-
Total Intergovernmental Revenues	169,277	16	-
37810 Transfer In from General Fund	62,895	77,900	550,000
Total Miscellaneous Revenues	62,895	77,900	550,000
TOTAL CAPITAL PROJECT FUND REVENUES	\$ 232,172	\$ 77,916	\$ 550,000
CAPITAL PROJECT FUND EXPENDITURES			
Public Safety			
Police			
42100			
42100 718 Capital Outlay - Vehicles	53,639	-	55,000
42100 940 Machinery and Equipment	2,983	-	-
Total Police	56,622	-	55,000
Total Public Safety	56,622	-	55,000
Highways & Streets			
43100			
43100 268 Repair and Maintenance Roads and Streets	3,910	-	270,000
43100 940 Machinery and Equipment	-	-	110,000
43100 941 Maintenance/Ton Truck (purchased)	59,869	-	-
43100 998 Landscaping, Playground, Misc. Projects	90,978	-	-
Total Highways & Streets	154,757	-	380,000
Sanitation Services			
43200			
43200 940 Machinery and Equipment	-	-	-
Total Sanitation Services	-	-	-
SUBTOTAL GENERAL FUND EXPENDITURES	211,379	-	435,000
Other Financing Sources (Uses)			
Transfer Out to State Street Aid Fund	-	-	-
Total Net Other Financing Sources (Uses)	-	-	-

TOWN OF PITTMAN CENTER, TENNESSEE
Capital Project Fund
FYE 6/30/25

Account Description	Audited 2022-2023	Projected 2023-2024	Proposed Budget 2024-2025
TOTAL GENERAL FUND EXPENDITURES	\$ 211,379	\$ -	\$ 435,000
Excess (Deficiency) of Revenues Over/(Under) Expenditures	\$ 20,793	\$ 77,916	\$ 115,000
Beginning Fund Balance	\$ -	\$ 20,793	\$ 98,709
Ending Fund Balance	\$ 20,793	\$ 98,709	\$ 213,709
Beginning Cash	\$ -	\$ 20,793	\$ 98,709
Ending Cash	\$ 20,793	\$ 98,709	\$ 213,709

TOWN OF PITTMAN CENTER, TENNESSEE
State Street Aid Fund (121)
FYE 6/30/25

Account Description	Audited 2022-2023	Projected 2023-2024	Proposed Budget 2024-2025
REVENUES			
33551 State Gasoline Shared Taxes	\$ 15,772	\$ 15,961	\$ 15,890
36100 Interest Earnings	3	-	-
Transfer In from General Fund	78,348	-	-
TOTAL STATE STREET AID FUND REVENUES	\$ 94,123	\$ 15,961	\$ 15,890
STATE STREET AID FUND EXPENDITURES			
43190 268 Repair and Maintenance Roads and Streets	95,695	5,000	25,000
TOTAL STATE STREET AID FUND EXPENDITURES	\$ 95,695	\$ 5,000	\$ 25,000
Excess (Deficiency) of Revenues Over/(Under) Expenditures	\$ (1,572)	\$ 10,961	\$ (9,110)
Beginning Fund Balance	\$ 3,148	\$ 1,576	\$ 12,537
Ending Fund Balance	\$ 1,576	\$ 12,537	\$ 3,427