

ORDINANCE NO. 335

**AN ORDINANCE OF THE TOWN OF PITTMAN CENTER, TENNESSEE
AMENDING THE 2024-2025 FISCAL YEAR BUDGET
BUDGET AMENDMENT #1**

WHEREAS, the Town adopted the fiscal year 2024-2025 budget by passage of Ordinance Number 332 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 2024-2025 BUDGET AS FOLLOWS:

SECTION 1: Ordinance # 332 is hereby amended increasing(decreasing) the following:

General Fund	Original Budget FY 2025	Estimated FY 2025	Budget Amendment
Revenues:			
Local Taxes	\$ 1,172,817	\$ 1,172,817	\$ -
Intergovernmental	80,269	80,269	-
Fines and fees	60,000	60,000	-
Charges for Service	36,100	42,580	6,480
Miscellaneous	65,000	65,000	-
Other Sources	-	-	-
Total Revenues	\$ 1,414,186	\$ 1,420,666	\$ 6,480
Appropriations:			
General Government	\$ 517,439	\$ 517,439	\$ -
Public Safety	324,502	324,502	-
Highways & Streets	270,741	285,741	15,000
Sanitation Services	98,482	98,482	-
Debt Service	34,634	34,634	-
Transfers Out	550,000	950,000	400,000
Total Appropriations	\$ 1,795,798	\$ 2,210,798	\$ 415,000
Change in Fund Balance	\$ (381,612)	\$ (790,132)	\$ (408,520)
Beginning Fund Balance	1,581,310	1,581,310	
Ending Fund Balance	\$ 1,199,698	\$ 791,178	

State Street Aid Fund	Original Budget FY 2025	Estimated FY 2025	Budget Amendment
Revenues:			
State Gas and Motor Fuel Taxes	\$ 15,890	\$ 15,890	-
Transfer In from General Fund	-	-	-
Total Revenues	\$ 15,890	\$ 15,890	-
Appropriations			
State Street Aid Expenditures	\$ 25,000	\$ 25,000	-
Total Appropriations	\$ 25,000	\$ 25,000	-
Change in Fund Balance	\$ (9,110)	\$ (9,110)	-
Beginning Fund Balance	\$ 12,537	\$ 12,537	
Ending Fund Balance	\$ 3,427	\$ 3,427	

Capital Projects Fund	Original Budget FY 2025	Estimated FY 2025	Budget Amendment
Revenues:			
Intergovernmental Revenues	\$ -	\$ -	\$ -
Transfer In From General Fund	550,000	950,000	400,000
Total Revenues	550,000	950,000	400,000
Appropriations:			
General Government	-	520,000	520,000
Public Safety	55,000	55,000	-
Highways & Streets	380,000	465,000	85,000
Sanitation Services	-	-	-
Total Appropriations	435,000	1,040,000	605,000
Change in Fund Balance	115,000	(90,000)	(205,000)
Beginning Fund Balance	98,763	98,763	
Ending Fund Balance	213,763	8,763	

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.



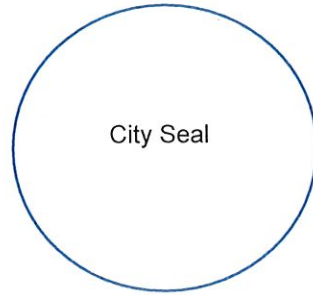
Jerry Huskey, Mayor



Tammy Watts Rochester, City Administrator

Date of First Reading: November 7, 2024

Date of Second Reading: November 26, 2024



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

Account Description	Original Budget 2024-2025	Estimated 2024-2025	Budget Amendment 2024-2025
GENERAL FUND REVENUES			
Local Taxes			
31000-32000			
31100 Property Taxes (Current)	376,367	376,367	-
31211 Property Taxes (Deliquent)	20,000	20,000	-
31300 Interest on Property Taxes	1,200	1,200	-
31511 In Lieu of Taxes-SCES	-	-	-
31610 Local Sales Tax - Co. Trustee	273,324	273,324	-
31710 Wholesale Beer Tax	450	450	-
31910 Franchise Taxes	15,000	15,000	-
31920 Hotel and Motel Tax	486,476	486,476	-
Total Local Taxes	1,172,817	1,172,817	-
Intergovernmental			
33000			
33100 Grant Income-Other	1,000	1,000	-
33101 Grant - East Tn Foundation	-	-	-
33102 State Federal Grant - THSO	10,000	10,000	-
ARPA Grant	-	-	-
ARPA TDEC Grant	-	-	-
33510 State Sales Tax	56,296	56,296	-
33530 State Beer Tax	209	209	-
33540 State Mixed Drink Tax	1,650	1,650	-
33550 State - City Telecom Tax	500	500	-
33552 State Salary Supplement for the Police	3,200	3,200	-
33558 Modernization Transportation	227	227	-
33560 State Shared Special Petroleum Tax	831	831	-
33590 State Sports Betting	817	817	-
33591 Gross Receipts - TVA	5,539	5,539	-
Total Intergovernmental Revenues	80,269	80,269	-
Fines and fees			
35000			
35110 City Court Fines And Costs	60,000	60,000	-
Total Fines and Fees	60,000	60,000	-
Charges for Service			
32600 Building And Related Permits	25,000	25,000	-
36210 Rent - Dumpster Rental	10,800	17,280	6,480
36900 Recreation and Community Room	300	300	-
Total Fines and Fees	36,100	42,580	6,480

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

Account Description	Original Budget 2024-2025	Estimated 2024-2025	Budget Amendment 2024-2025
Miscellaneous			
36100 Interest Earnings	57,000	57,000	-
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	5,000	-
37499 Miscellaneous - Insurance Dividends	3,000	3,000	-
Total Miscellaneous Revenues	65,000	65,000	-
TOTAL GENERAL FUND REVENUES	\$ 1,414,186	\$ 1,420,666	\$ 6,480

GENERAL FUND EXPENDITURES

General Government

41000

41000 110 Salaries	159,000	159,000	-
41000 130 Employee Benefits	360	360	-
41000 132 Bonus Pay	3,528	3,528	-
41000 141 OASI (Employer's Share)	12,433	12,433	-
41000 142 Hospital and Health Insurance	34,000	34,000	-
41000 143 Employee Retirement Plan	6,290	6,290	-
41000 147 Unemployment Insurance	100	100	-
41000 172 Election Officials, Clerks, Etc.	-	7,000	7,000
41000 211 Postage, Box Rent, Etc.	1,200	1,200	-
41000 231 Publication of Legal Notice	3,500	3,500	-
41000 235 Memberships, Registration Fees, etc.	2,500	2,500	-
41000 239 Other Publicity, Subscriptions, and Dues	500	500	-
41000 240 Utility Services	11,000	11,000	-
41000 245 Telephone and Other Communication Service	5,500	5,500	-
41000 252 Legal Services	7,000	7,000	-
41000 253 Accounting and Auditing Services	27,500	27,500	-
41000 255 Property Tax Billing	850	850	-
41000 257 Planning and Zoning Services	7,800	7,800	-
41000 258 Building Official	15,000	15,000	-
41000 259 Other Professional Services	12,000	12,000	-
41000 265 Grounds and Ground Improvements	-	7,000	7,000
41000 266 Repair and Maintenance Buildings	31,000	17,916	(13,084)

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

Account Description			Original Budget 2024-2025	Estimated 2024-2025	Budget Amendment 2024-2025
41000	281	Festivals and Events	10,000	10,000	-
41000	282	Automobile Allowance	2,400	2,400	-
41000	299	Miscellaneous	30,000	30,000	-
41000	310	Office Supplies and Materials	7,000	7,000	-
41000	324	Houshold and Janitorial Supplies	2,000	2,000	-
41000	325	Marketing	1,200	1,200	-
41000	326	Clothing and Uniforms	300	300	-
41000	328	Training	4,000	4,000	-
41000	361	Permits	-	-	-
41000	510	General Insurance	62,678	58,762	(3,916)
41000	512	Security	1,800	1,800	-
41000	514	Tree Board	1,000	1,000	-
41000	531	Air Medical Town Coverage	3,500	3,500	-
41000	720	Donations	20,000	23,000	3,000
41000	770	Grants	-	-	-
41000	947	Office Machinery	-	-	-
41000	948	Computer Equipment	30,500	30,500	-
Total General Government			517,439	517,439	-
Public Safety					
Police					
42100					
42100	110	Salaries	206,908	206,908	-
42100	130	Employee Benefits	-	-	-
42100	132	Bonus Pay	3,072	3,072	-
42100	141	OASI (Employer's Share)	16,063	16,063	-
42100	142	Hospital and Health Insurance	44,913	44,913	-
42100	143	Employee Retirement Plan	8,126	8,126	-
42100	147	Unemployment Insurance	120	120	-
42100	210	Communications	4,800	4,800	-
42100	261	Repair and Maintenance Motor Vehicles	7,000	7,000	-
42100	310	Office Supplies and Materials	1,000	1,000	-
42100	312	Small Items of Equipment	2,500	2,500	-
42100	326	Clothing and Uniforms	4,000	4,000	-
42100	328	Training	4,500	4,500	-
42100	331	Gas, Oil, Diesel Fuel, Grease, Etc.	13,500	13,500	-
42100	340	Litigation Tax	-	-	-
42100	718	Capital Outlay - Vehicles	-	-	-
42100	731	Public Relations	-	-	-
42100	940	Machinery and Equipment	-	-	-
42100	948	Computer Equipment	8,000	8,000	-
Total Police			324,502	324,502	-

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

Account Description	Original Budget 2024-2025	Estimated 2024-2025	Budget Amendment 2024-2025
Total Public Safety	324,502	324,502	-
Highways & Streets			
43100			
43100 110 Salaries	169,893	169,893	-
43100 130 Employee Benefits	-	-	-
43100 132 Bonus Pay	2,665	2,665	-
43100 141 OASI (Employer's Share)	13,201	13,201	-
43100 142 Hospital and Health Insurance	33,684	33,684	-
43100 143 Employee Retirement Plan	6,678	6,678	-
43100 147 Unemployment Insurance	120	120	-
43100 210 Communication and Transportation	3,500	3,500	-
43100 262 Repair and Maintenance Equipment	8,000	8,000	-
43100 266 Repair and Maintenance Buildings	4,500	4,500	-
43100 268 Repair and Maintenance Roads and Streets	-	15,000	15,000
43100 269 Repair and Maintenance Motor Vehicles	5,000	5,000	-
43100 312 Small Items of Equipment	3,500	3,500	-
43100 326 Clothing and Uniforms	1,500	1,500	-
43100 331 Gas, Oil, Diesel Fuel, Grease, Etc.	9,000	9,000	-
43100 344 Safety Supplies	2,000	2,000	-
43100 351 Equipment Rental	4,500	4,500	-
43100 425 Small Hardware	500	500	-
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	500	500	-
43100 998 Landscaping, Playground, Misc. Projects	-	-	-
Total Highways & Streets	270,741	285,741	15,000
Sanitation Services			
43200			
43200 110 Salaries	43,680	43,680	-
43200 130 Employee Benefits	-	-	-
43200 132 Bonus Pay	656	656	-
43200 141 OASI (Employer's Share)	3,392	3,392	-
43200 142 Hospital and Health Insurance	11,228	11,228	-
43200 143 Employee Retirement Plan	1,716	1,716	-
43200 147 Unemployment Insurance	60	60	-
43200 210 Communication and Transportation	250	250	-
43200 261 Repair and Maintenance Motor Vehicles	10,000	10,000	-
43200 331 Gas, Oil, Diesel Fuel, Grease, Etc.	4,000	4,000	-

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

Account Description	Original Budget 2024-2025	Estimated 2024-2025	Budget Amendment 2024-2025
43200 337 Repair and Maintenance Motor Dumpster	7,500	7,500	-
43200 760 Landfill Charges	16,000	16,000	-
43200 940 Machinery and Equipment	-	-	-
Total Sanitation Services	98,482	98,482	-

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

Account Description	Original Budget 2024-2025	Estimated 2024-2025	Budget Amendment 2024-2025
Debt Service			
49000			
49000 620 Note Principal - Backhoe	-	-	-
49000 630 Interest on Note Debt - Backhoe	-	-	-
49000 660 Note Principal - Hills Creek Rd Project	29,659	29,659	-
49000 670 Interest on Note - Hill Creek Rd Project	4,975	4,975	-
Total Debt Service	34,634	34,634	-
SUBTOTAL GENERAL FUND EXPENDITURES	1,245,798	1,260,798	15,000
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	550,000	950,000	400,000
Total Net Other Financing Sources (Uses)	550,000	950,000	400,000
TOTAL GENERAL FUND EXPENDITURES	\$ 1,795,798	\$ 2,210,798	\$ 415,000
Excess (Deficiency) of Revenues Over/(Under) Expenditures	\$ (381,612)	\$ (790,132)	\$ (408,520)
Beginning Fund Balance	\$ 1,581,310	\$ 1,581,310	
Ending Fund Balance	\$ 1,199,698	\$ 791,178	

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

Account Description	Original Budget 2024-2025	Estimated 2024-2025	Budget Amendment 2024-2025
CAPITAL PROJECT FUND REVENUES			
Intergovernmental Revenues			
33194 ARPA Grant	-	-	-
36100 INTEREST	-	-	-
ARPA TDEC Grant	-	-	-
Total Intergovernmental Revenues	-	-	-
37810 Transfer In from General Fund	550,000	950,000	400,000
Total Miscellaneous Revenues	550,000	950,000	400,000
TOTAL CAPITAL PROJECT FUND REVENUES	\$ 550,000	\$ 950,000	\$ 400,000
CAPITAL PROJECT FUND EXPENDITURES			
General Government			
41000			
41000 911 Site Acquisition	-	520,000	520,000
Total General Government	-	520,000	520,000
Public Safety			
Police			
42100			
42100 718 Capital Outlay - Vehicles	55,000	55,000	-
42100 940 Machinery and Equipment	-	-	-
Total Police	55,000	55,000	-
Total Public Safety	55,000	55,000	-
Highways & Streets			
43100			
43100 268 Repair and Maintenance Roads and Streets	270,000	270,000	-
43100 940 Machinery and Equipment	110,000	110,000	-
43100 941 Maintenance/Ton Truck (purchased)	-	85,000	85,000
43100 998 Landscaping, Playground, Misc. Projects	-	-	-
Total Highways & Streets	380,000	465,000	85,000
Sanitation Services			
43200			
43200 940 Machinery and Equipment	-	-	-
Total Sanitation Services	-	-	-

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

Account Description	Original Budget 2024-2025	Estimated 2024-2025	Budget Amendment 2024-2025
SUBTOTAL GENERAL FUND EXPENDITURES	435,000	1,040,000	605,000
Other Financing Sources (Uses)			
Transfer Out to State Street Aid Fund	-	-	-
Total Net Other Financing Sources (Uses)	-	-	-
TOTAL GENERAL FUND EXPENDITURES	\$ 435,000	\$ 1,040,000	\$ 605,000
Excess (Deficiency) of Revenues Over/(Under) Expenditures	\$ 115,000	\$ (90,000)	\$ (205,000)
Beginning Fund Balance	\$ 98,763	\$ 98,763	
Ending Fund Balance	\$ 213,763	\$ 8,763	
Beginning Cash	\$ 98,763	\$ 98,763	
Ending Cash	\$ 213,763	\$ 8,763	

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

Account Description	Original Budget 2024-2025	Estimated 2023-2024	Budget Amendment 2024-2025
REVENUES			
33551 State Gasoline Shared Taxes	\$ 15,890	\$ 15,890	\$ -
36100 Interest Earnings	-	-	-
Transfer In from General Fund	-	-	-
TOTAL STATE STREET AID FUND REVENUES	\$ 15,890	\$ 15,890	\$ -
STATE STREET AID FUND EXPENDITURES			
43190 268 Repair and Maintenance Roads and Streets	25,000	25,000	-
TOTAL STATE STREET AID FUND EXPENDITURES	\$ 25,000	\$ 25,000	\$ -
Excess (Deficiency) of Revenues Over/(Under) Expenditures	\$ (9,110)	\$ (9,110)	\$ -
Beginning Fund Balance	\$ 12,537	\$ 12,537	\$ 3,427
Ending Fund Balance	\$ 3,427	\$ 3,427	\$ 3,427