

ORDINANCE NO. 338

**AN ORDINANCE OF THE TOWN OF PITTMAN CENTER, TENNESSEE
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING
JULY 1, 2025 AND ENDING JUNE 30, 2026**

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 2026, 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 2024	Estimated FY 2025	Budget FY 2026
Revenues:			
Local Taxes	\$ 1,112,835	\$ 1,043,240	\$ 1,130,470
Intergovernmental	70,273	69,131	81,295
Fines and fees	84,565	82,481	72,000
Charges for Service	63,766	75,710	53,540
Miscellaneous	86,737	69,774	43,500
Other Sources	-	-	-
Total Revenues	\$ 1,418,176	\$ 1,340,336	\$ 1,380,805
Appropriations:			
General Government	\$ 487,620	\$ 503,298	\$ 532,326
Public Safety	290,326	325,037	345,283
Highways & Streets	238,383	249,907	266,989
Sanitation Services	24,261	87,530	89,568
Debt Service	35,286	35,287	34,635
Transfers Out	77,900	1,041,000	72,000
Total Appropriations	\$ 1,153,776	\$ 2,242,059	\$ 1,340,802
Change in Fund Balance (Revenues - Appropriations)	\$ 264,400	\$ (901,723)	\$ 40,003
Beginning Fund Balance	1,341,731	1,606,131	704,408
Ending Fund Balance	\$ 1,606,131	\$ 704,408	\$ 744,411
Ending Fund Balance as % of Appropriations	139%	44%	106%

State Street Aid Fund	Actual FY 2024	Estimated FY 2025	Budget FY 2026
Revenues:			
State Gas and Motor Fuel Taxes	\$ 15,879	\$ 15,678	\$ 16,462
Transfer In from General Fund	-	-	10,000
Total Revenues	\$ 15,879	\$ 15,678	\$ 26,462
Appropriations			
State Street Aid Expenditures	\$ -	\$ 15,000	\$ 25,000
Total Appropriations	\$ -	\$ 15,000	\$ 25,000
Change in Fund Balance (Revenues - Appropriations)	\$ 15,879	\$ 678	\$ 1,462
Beginning Fund Balance	\$ 1,576	\$ 17,455	\$ 18,133
Ending Fund Balance	\$ 17,455	\$ 18,133	\$ 19,595
Ending Fund Balance as % of Appropriations	#DIV/0!	121%	78%

Capital Projects Fund	Actual FY 2024	Estimated FY 2025	Budget FY 2026
Revenues:			
Intergovernmental Revenues	\$ 70	\$ 550	\$ -
Transfer In From General Fund	77,900	1,041,000	62,000
Total Revenues	77,970	1,041,550	62,000
Appropriations:			
Public Safety	-	71,000	-
General Govt	-	512,657	-
Highways & Streets	-	187,677	415,000
Sanitation Services	-	-	-
Total Appropriations	-	771,334	415,000
Change in Fund Balance (Revenues - Appropriations)	77,970	270,216	(353,000)
Beginning Fund Balance	20,793	98,763	368,979
Ending Fund Balance	98,763	368,979	15,979
Ending Fund Balance as % of Appropriations	#DIV/0!	374%	4%

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

General Fund	\$	704,408
State Street Aid Fund	\$	18,133
Capital Projects Fund	\$	368,979

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, 2025	FY 2026 Principal Payment	FY 2026 Interest Payment
General Obligation				
SB 401214200 (Hills Creek)	\$ 270,000	119,159	30,751	3,884
		\$ 119,159	\$ 30,751	\$ 3,884

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	\$ -			\$ -
Paving	\$ 400,000			\$ 400,000
Machinery and Equipment	\$ 15,000			\$ 15,000

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.

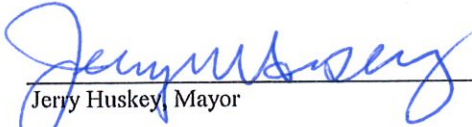
SECTION 8: There is hereby levied a property tax of \$0.6856 per \$100.00 of assessed value on all real and personal property.

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.

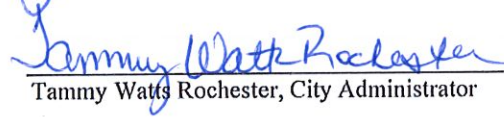
SECTION 10: All unencumbered balances of appropriations remaining at the end of the fiscal year lapse and revert to the respective fund balances.

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, 2025, the public welfare requiring it.



Jerry Huskey, Mayor



Tammy Watts Rochester, City Administrator



Date of First Reading: May 15, 2025

Date of Second Reading: June 19, 2025

**TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FYE 6/30/26**

Account Description	Audited 2023-2024	Projected 2024-2025	Proposed Budget 2025-2026
GENERAL FUND REVENUES			
Local Taxes			
31000-32000			
31100 Property Taxes (Current)	\$ 383,631	\$ 380,000	\$ 421,954
31211 Property Taxes (Delinquent)	11,809	7,000	10,000
31300 Interest on Property Taxes	4,153	1,500	1,200
31511 In Lieu of Taxes-SCES	-	-	-
31610 Local Sales Tax - Co. Trustee	247,782	215,844	222,319
31710 Wholesale Beer Tax	-	-	-
31910 Franchise Taxes	14,527	13,896	15,000
31920 Hotel and Motel Tax	450,933	425,000	459,997
Total Local Taxes	1,112,835	1,043,240	1,130,470
Intergovernmental			
33000			
33100 Grant Income-Other	-	-	1,000
33101 Grant - East Tn Foundation	-	-	-
33102 State Federal Grant - THSO	2,360	-	10,000
ARPA Grant	-	-	-
ARPA TDEC Grant	-	-	-
33510 State Sales Tax	55,757	54,738	56,977
33530 State Beer Tax	200	104	200
33540 State Mixed Drink Tax	1,698	1,449	1,700
33550 State - City Telecom Tax	536	553	500
33552 State Salary Supplement for the Police	2,400	4,800	3,200
33558 Modernization Transportation	84	207	213
33560 State Shared Special Petroleum Tax	831	832	831
33590 State Sports Betting	843	990	953
33591 Gross Receipts - TVA	5,564	5,458	5,720
Total Intergovernmental Revenues	70,273	69,131	81,295
Fines and fees			
35000			
35110 City Court Fines And Costs	84,565	82,481	72,000
Total Fines and Fees	84,565	82,481	72,000
Charges for Service			
32600 Building And Related Permits	52,340	58,000	35,000
36210 Rent - Dumpster Rental	11,080	17,280	18,240
36900 Recreation and Community Room	346	430	300
Total Fines and Fees	63,766	75,710	53,540

**TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FYE 6/30/26**

Account Description		Audited 2023-2024	Projected 2024-2025	Proposed Budget 2025-2026
Miscellaneous				
36100	Interest Earnings	61,336	43,000	37,500
36310	Sale of Land	-	-	-
36330	Sale of Equipment	-	10,000	-
36455	Returned Check Fee	-	-	-
36542	Sale of Welfare Supplies and Materials	-	-	-
36930	Capital Outlay Note	-	-	-
36990	Miscellaneous Revenues	12,451	16,774	3,000
37499	Miscellaneous - Insurance Dividends	12,950	-	3,000
Total Miscellaneous Revenues		86,737	69,774	43,500
TOTAL GENERAL FUND REVENUES		1,418,176	1,340,336	\$ 1,380,805

GENERAL FUND EXPENDITURES

General Government

41000

41000	110	Salaries	150,689	157,035	\$ 166,536
41000	130	Employee Benefits	1,010	360	600
41000	132	Bonus Pay	2,724	2,954	3,705
41000	141	OASI (Employer's Share)	11,616	12,284	13,023
41000	142	Hospital and Health Insurance	27,261	46,291	38,448
41000	143	Employee Retirement Plan	5,864	6,191	6,588
41000	147	Unemployment Insurance	63	66	100
41000	172	Election Officials, Clerks, Etc.	-	7,000	-
41000	211	Postage, Box Rent, Etc.	941	991	1,200
41000	231	Publication of Legal Notice	3,178	3,200	3,500
41000	235	Memberships, Registration Fees, etc.	689	1,149	2,500
41000	239	Other Publicity, Subscriptions, and Dues	-	302	500
41000	240	Utility Services	9,722	14,752	13,000
41000	245	Telephone and Other Communication Service	5,326	5,500	5,500
41000	252	Legal Services	6,647	4,280	7,000
41000	253	Accounting and Auditing Services	24,000	27,200	28,400
41000	255	Property Tax Billing	705	693	850
41000	257	Planning and Zoning Services	7,103	7,103	7,800
41000	258	Building Official	22,406	30,000	25,000
41000	259	Other Professional Services	10,803	9,000	12,000
41000	265	Repair and Maintenance Grounds and Lands	-	12,576	7,000
41000	266	Repair and Maintenance Buildings	10,595	8,413	15,000

**TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FYE 6/30/26**

Account Description	Audited 2023-2024	Projected 2024-2025	Proposed Budget 2025-2026
41000 281 Festivals and Events	9,395	9,318	10,000
41000 282 Automobile Allowance	2,400	2,400	2,400
41000 299 Miscellaneous	40,761	10,778	30,000
41000 310 Office Supplies and Materials	5,918	4,932	6,000
41000 324 Household and Janitorial Supplies	1,686	1,562	2,000
41000 325 Marketing	831	1,998	2,500
41000 326 Clothing and Uniforms	112	300	300
41000 328 Training	1,991	1,138	4,000
41000 361 Permits	-	-	-
41000 510 General Insurance	58,578	58,762	62,875
41000 512 Security	492	519	1,000
41000 514 Tree Board	100	200	1,000
41000 531 Air Medical Town Coverage	2,567	3,317	3,000
41000 720 Donations	16,000	23,000	23,000
41000 770 Grants	-	-	-
41000 947 Office Machinery	-	-	-
41000 948 Computer Equipment	45,447	27,734	26,000
Total General Government	487,620	503,298	532,326
Public Safety			
Police			
42100			
42100 110 Salaries	177,549	206,480	220,541
42100 130 Employee Benefits	-	-	-
42100 132 Bonus Pay	2,368	2,602	3,275
42100 141 OASI (Employer's Share)	13,087	14,847	17,122
42100 142 Hospital and Health Insurance	48,020	55,230	51,264
42100 143 Employee Retirement Plan	5,698	6,450	8,662
42100 147 Unemployment Insurance	105	115	120
42100 210 Communications	4,440	3,007	4,800
42100 261 Repair and Maintenance Motor Vehicles	18,407	17,500	7,000
42100 310 Office Supplies and Materials	643	2,174	1,000
42100 312 Small Items of Equipment	1,191	1,054	2,000
42100 326 Clothing and Uniforms	2,082	3,842	4,000
42100 328 Training	974	1,418	4,000
42100 331 Gas, Oil, Diesel Fuel, Grease, Etc.	11,958	10,118	13,500
42100 340 Litigation Tax	-	-	-
42100 718 Capital Outlay - Vehicles	-	-	-
42100 731 Public Relations	-	-	-
42100 940 Machinery and Equipment	-	-	-
42100 948 Computer Equipment	3,804	200	8,000
Total Police	290,326	325,037	345,283

**TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FYE 6/30/26**

Account Description	Audited 2023-2024	Projected 2024-2025	Proposed Budget 2025-2026
Total Public Safety	290,326	325,037	345,283
Highways & Streets			
43100			
43100 110 Salaries	131,595	133,900	161,004
43100 130 Employee Benefits	-	-	-
43100 132 Bonus Pay	1,491	1,596	2,546
43100 141 OASI (Employer's Share)	9,968	10,170	12,512
43100 142 Hospital and Health Insurance	26,268	36,540	38,448
43100 143 Employee Retirement Plan	5,150	5,200	6,329
43100 147 Unemployment Insurance	125	180	150
43100 210 Communication and Transportation	2,817	3,066	3,500
43100 262 Repair and Maintenance Equipment	15,884	5,430	8,000
43100 266 Repair and Maintenance Buildings	458	3,246	4,500
43100 268 Repair and Maintenance Roads and Streets	21,874	24,382	-
43100 269 Repair and Maintenance Motor Vehicles	2,276	4,000	5,000
43100 312 Small Items of Equipment	3,510	4,666	5,000
43100 326 Clothing and Uniforms	1,544	2,500	2,000
43100 331 Gas, Oil, Diesel Fuel, Grease, Etc.	8,082	9,000	9,000
43100 344 Safety Supplies	613	800	1,500
43100 351 Equipment Rental	3,588	2,000	4,000
43100 425 Small Hardware	242	304	500
43100 443 Road Signs	216	2,427	2,500
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	2,682	-	-
Total Highways & Streets	238,383	249,907	266,989
Sanitation Services			
43200			
43200 110 Salaries	-	49,670	43,680
43200 130 Employee Benefits	-	-	-
43200 132 Bonus Pay	-	384	655
43200 141 OASI (Employer's Share)	-	3,387	3,392
43200 142 Hospital and Health Insurance	-	12,022	12,816
43200 143 Employee Retirement Plan	-	1,816	1,716
43200 147 Unemployment Insurance	-	21	60
43200 210 Communication and Transportation	227	231	250
43200 261 Repair and Maintenance Motor Vehicles	5,918	2,768	5,000

TOWN OF PITTMAN CENTER, TENNESSEE
 GENERAL FUND (110)
 FYE 6/30/26

Account Description	Audited 2023-2024	Projected 2024-2025	Proposed Budget 2025-2026
43200 331 Gas, Oil, Diesel Fuel, Grease, Etc.	3,267	3,000	4,000
43200 337 Repair and Maintenance Motor Dumpster	283	731	2,000
43200 760 Landfill Charges	14,566	13,500	16,000
43200 940 Machinery and Equipment	-	-	-
Total Sanitation Services	24,261	87,530	89,568

TOWN OF PITTMAN CENTER, TENNESSEE
GENERAL FUND (110)
FYE 6/30/26

Account Description	Audited 2023-2024	Projected 2024-2025	Proposed Budget 2025-2026
Debt Service			
49000			
49000 620 Note Principal - Backhoe	-	-	-
49000 630 Interest on Note Debt - Backhoe	-	-	-
49000 660 Note Principal - Hills Creek Rd Project	29,305	30,454	30,751
49000 670 Interest on Note - Hill Creek Rd Project	5,981	4,833	3,884
Total Debt Service	35,286	35,287	34,635
SUBTOTAL GENERAL FUND EXPENDITURES	1,075,876	1,201,059	1,268,802
Other Financing (Sources) Uses			
31514 Other Source -in lieu of tax	-	-	-
51621 760 Transfer Out to State Street Aid Fund	-	-	10,000
51640 760 Transfer Out to Capital Project Fund	77,900	1,041,000	62,000
Total Net Other Financing Sources (Uses)	77,900	1,041,000	72,000
TOTAL GENERAL FUND EXPENDITURES	\$ 1,153,776	\$ 2,242,059	\$ 1,340,802
Excess (Deficiency) of Revenues Over/(Under) Expenditures	\$ 264,400	\$ (901,723)	\$ 40,003
Beginning Fund Balance	\$ 1,341,731	\$ 1,606,131	\$ 704,408
Ending Fund Balance	\$ 1,606,131	\$ 704,408	\$ 744,411

TOWN OF PITTMAN CENTER, TENNESSEE
Capital Project Fund
FYE 6/30/26

Account Description	Audited 2023-2024	Projected 2024-2025	Proposed Budget 2025-2026
CAPITAL PROJECT FUND REVENUES			
Intergovernmental Revenues			
33194 ARPA Grant	-	-	-
36100 INTEREST	70	550	-
ARPA TDEC Grant	-	-	-
Total Intergovernmental Revenues	70	550	-
37810 Transfer In from General Fund	77,900	1,041,000	62,000
Total Miscellaneous Revenues	77,900	1,041,000	62,000
TOTAL CAPITAL PROJECT FUND REVENUES	\$ 77,970	\$ 1,041,550	\$ 62,000
CAPITAL PROJECT FUND EXPENDITURES			
General Govt			
General			
41000			
41000 299 Miscellaneous	-	40	-
41000 911 Site Acquisition	-	512,617	-
Total General	-	512,657	-
Public Safety			
Police			
42100			
42100 718 Capital Outlay - Vehicles	-	71,000	-
42100 940 Machinery and Equipment	-	-	-
Total Police	-	71,000	-
Total Public Safety	-	71,000	-
Highways & Streets			
43100			
43100 268 Repair and Maintenance Roads and Streets	-	-	400,000
43100 940 Machinery and Equipment	-	103,804	15,000
43100 941 Maintenance/Ton Truck (purchased)	-	83,873	-
43100 998 Landscaping, Playground, Misc. Projects	-	-	-
Total Highways & Streets	-	187,677	415,000
Sanitation Services			
43200			
43200 940 Machinery and Equipment	-	-	-
Total Sanitation Services	-	-	-

TOWN OF PITTMAN CENTER, TENNESSEE
Capital Project Fund
FYE 6/30/26

Account Description	Audited 2023-2024	Projected 2024-2025	Proposed Budget 2025-2026
SUBTOTAL GENERAL FUND EXPENDITURES	-	771,334	415,000
Other Financing Sources (Uses)			
Transfer Out to State Street Aid Fund	-		-
Total Net Other Financing Sources (Uses)	-	-	-
TOTAL GENERAL FUND EXPENDITURES	\$ -	\$ 771,334	\$ 415,000
Excess (Deficiency) of Revenues Over/(Under) Expenditures	\$ 77,970	\$ 270,216	\$ (353,000)
Beginning Fund Balance	\$ 20,793	\$ 98,763	\$ 368,979
Ending Fund Balance	\$ 98,763	\$ 368,979	\$ 15,979
Beginning Cash	\$ 20,793	\$ 98,763	\$ 368,979
Ending Cash	\$ 98,763	\$ 368,979	\$ 15,979

TOWN OF PITTMAN CENTER, TENNESSEE
State Street Aid Fund (121)
FYE 6/30/26

Account Description	Audited 2023-2024	Projected 2024-2025	Proposed Budget 2025-2026
REVENUES			
33551 State Gasoline Shared Taxes	\$ 15,877	\$ 15,667	\$ 16,462
36100 Interest Earnings	2	11	-
Transfer In from General Fund	-	-	10,000
TOTAL STATE STREET AID FUND REVENUES	\$ 15,879	\$ 15,678	\$ 26,462
STATE STREET AID FUND EXPENDITURES			
43190 268 Repair and Maintenance Roads and Streets	-	15,000	25,000
TOTAL STATE STREET AID FUND EXPENDITURES	\$ -	\$ 15,000	\$ 25,000
Excess (Deficiency) of Revenues Over/(Under) Expenditures	\$ 15,879	\$ 678	\$ 1,462
Beginning Fund Balance	\$ 1,576	\$ 17,455	\$ 18,133
Ending Fund Balance	\$ 17,455	\$ 18,133	\$ 19,595