

**ORDINANCE NO. 339**

**AN ORDINANCE OF THE TOWN OF PITTMAN CENTER, TENNESSEE  
AMENDING THE 2024-2025 FISCAL YEAR BUDGET  
BUDGET AMENDMENT #2**

**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:

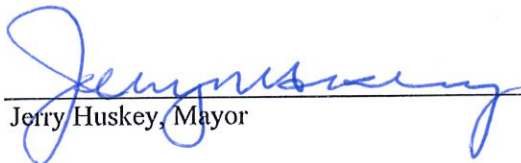
General Fund	Original Budget FY 2025	Estimated FY 2025	Budget Amendment
<b>Revenues:</b>			
Local Taxes	\$ 1,172,817	\$ 1,043,240	\$ (129,577)
Intergovernmental	80,269	69,131	(11,138)
Fines and fees	60,000	82,481	22,481
Charges for Service	42,580	75,710	33,130
Miscellaneous	65,000	69,774	4,774
Other Sources	-	-	-
<b>Total Revenues</b>	<b>\$ 1,420,666</b>	<b>\$ 1,340,336</b>	<b>\$ (80,330)</b>
<b>Appropriations:</b>			
General Government	\$ 517,439	\$ 503,298	\$ (14,141)
Public Safety	324,502	325,037	535
Highways & Streets	285,741	249,907	(35,834)
Sanitation Services	98,482	87,530	(10,952)
Debt Service	34,634	35,287	653
Transfers Out	950,000	1,041,000	91,000
<b>Total Appropriations</b>	<b>\$ 2,210,798</b>	<b>\$ 2,242,059</b>	<b>\$ 31,261</b>
<b>Change in Fund Balance</b>	<b>\$ (790,132)</b>	<b>\$ (901,723)</b>	<b>\$ (111,591)</b>
<b>Beginning Fund Balance</b>	<b>1,581,310</b>	<b>1,581,310</b>	
<b>Ending Fund Balance</b>	<b>\$ 791,178</b>	<b>\$ 679,587</b>	

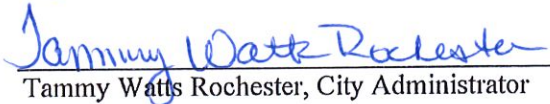
State Street Aid Fund	Original Budget FY 2025		Estimated FY 2025		Budget Amendment
<b>Revenues:</b>					
State Gas and Motor Fuel Taxes	\$	15,890	\$	15,678	(212)
Transfer In from General Fund		-		-	-
<b>Total Revenues</b>	\$	15,890	\$	15,678	(212)
<b>Appropriations</b>					
State Street Aid Expenditures	\$	25,000	\$	15,000	(10,000)
<b>Total Appropriations</b>	\$	25,000	\$	15,000	(10,000)
<b>Change in Fund Balance</b>	\$	(9,110)	\$	678	9,788
<b>Beginning Fund Balance</b>	\$	12,537	\$	12,537	
<b>Ending Fund Balance</b>	\$	3,427	\$	13,215	

Capital Projects Fund	Original Budget FY 2025		Estimated FY 2025		Budget Amendment
<b>Revenues:</b>					
Intergovernmental Revenues	\$	-	\$	550	\$ -
Transfer In From General Fund		950,000		1,041,000	91,000
<b>Total Revenues</b>		950,000		1,041,550	91,000
<b>Appropriations:</b>					
General Government		520,000		512,657	(7,343)
Public Safety		55,000		71,000	16,000
Highways & Streets		465,000		187,677	(277,323)
Sanitation Services		-		-	-
<b>Total Appropriations</b>		1,040,000		771,334	(268,666)
<b>Change in Fund Balance</b>		(90,000)		270,216	359,666
<b>Beginning Fund Balance</b>		98,763		98,763	
<b>Ending Fund Balance</b>		8,763		368,979	

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

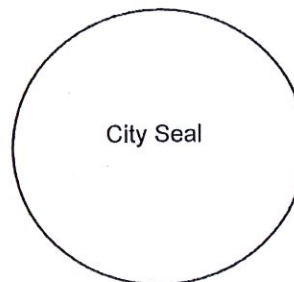
**SECTION 3:** This ordinance shall take effect immediately upon final passage, the public welfare requiring it.

  
\_\_\_\_\_  
Jerry Huskey, Mayor

  
\_\_\_\_\_  
Tammy Watts Rochester, City Administrator

Date of First Reading: May 15, 2025

Date of Second Reading: June 19, 2025



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

		Original Budget 2024-2025	Estimated 2024-2025	Budget Amendment 2024-2025
Account Description				
<b>GENERAL FUND REVENUES</b>				
<b>Local Taxes</b>				
<b>31000-32000</b>				
31100	Property Taxes (Current)	376,367	380,000	3,633
31211	Property Taxes (Delinquent)	20,000	7,000	(13,000)
31300	Interest on Property Taxes	1,200	1,500	300
31511	In Lieu of Taxes-SCES	-	-	-
31610	Local Sales Tax - Co. Trustee	273,324	215,844	(57,480)
31710	Wholesale Beer Tax	450	-	(450)
31910	Franchise Taxes	15,000	13,896	(1,104)
31920	Hotel and Motel Tax	486,476	425,000	(61,476)
<b>Total Local Taxes</b>		<b>1,172,817</b>	<b>1,043,240</b>	<b>(129,577)</b>
<b>Intergovernmental</b>				
<b>33000</b>				
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	54,738	(1,558)
33530	State Beer Tax	209	104	(105)
33540	State Mixed Drink Tax	1,650	1,449	(201)
33550	State - City Telecom Tax	500	553	53
33552	State Salary Supplement for the Police	3,200	4,800	1,600
33558	Modernization Transportation	227	207	(20)
33560	State Shared Special Petroleum Tax	831	832	1
33590	State Sports Betting	817	990	173
33591	Gross Receipts - TVA	5,539	5,458	(81)
<b>Total Intergovernmental Revenues</b>		<b>80,269</b>	<b>69,131</b>	<b>(11,138)</b>
<b>Fines and fees</b>				
<b>35000</b>				
35110	City Court Fines And Costs	60,000	82,481	22,481
<b>Total Fines and Fees</b>		<b>60,000</b>	<b>82,481</b>	<b>22,481</b>
<b>Charges for Service</b>				
32600	Building And Related Permits	25,000	58,000	33,000
36210	Rent - Dumpster Rental	17,280	17,280	-
36900	Recreation and Community Room	300	430	130
<b>Total Fines and Fees</b>		<b>42,580</b>	<b>75,710</b>	<b>33,130</b>



**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
<b>Miscellaneous</b>				
36100	Interest Earnings	57,000	43,000	(14,000)
36310	Sale of Land	-	-	-
36330	Sale of Equipment	-	10,000	10,000
36455	Returned Check Fee	-	-	-
36542	Sale of Welfare Supplies and Materials	-	-	-
36930	Capital Outlay Note	-	-	-
36990	Miscellaneous Revenues	5,000	16,774	11,774
37499	Miscellaneous - Insurance Dividends	3,000	-	(3,000)
<b>Total Miscellaneous Revenues</b>		<b>65,000</b>	<b>69,774</b>	<b>4,774</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 1,420,666</b>	<b>\$ 1,340,336</b>	<b>\$ (80,330)</b>

**GENERAL FUND EXPENDITURES**

**General Government**

**41000**

41000	110	Salaries	159,000	157,035	(1,965)
41000	130	Employee Benefits	360	360	-
41000	132	Bonus Pay	3,528	2,954	(574)
41000	141	OASI (Employer's Share)	12,433	12,284	(149)
41000	142	Hospital and Health Insurance	34,000	46,291	12,291
41000	143	Employee Retirement Plan	6,290	6,191	(99)
41000	147	Unemployment Insurance	100	66	(34)
41000	172	Election Officials, Clerks, Etc.	7,000	7,000	-
41000	211	Postage, Box Rent, Etc.	1,200	991	(209)
41000	231	Publication of Legal Notice	3,500	3,200	(300)
41000	235	Memberships, Registration Fees, etc.	2,500	1,149	(1,351)
41000	239	Other Publicity, Subscriptions, and Dues	500	302	(198)
41000	240	Utility Services	11,000	14,752	3,752
41000	245	Telephone and Other Communication Service	5,500	5,500	-
41000	252	Legal Services	7,000	4,280	(2,720)
41000	253	Accounting and Auditing Services	27,500	27,200	(300)
41000	255	Property Tax Billing	850	693	(157)
41000	257	Planning and Zoning Services	7,800	7,103	(697)
41000	258	Building Official	15,000	30,000	15,000
41000	259	Other Professional Services	12,000	9,000	(3,000)
41000	265	Grounds and Ground Improvements	7,000	12,576	5,576
41000	266	Repair and Maintenance Buildings	17,916	8,413	(9,503)

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

			Original Budget 2024-2025	Estimated 2024-2025	Budget Amendment 2024-2025
Account Description					
41000	281	Festivals and Events	10,000	9,318	(682)
41000	282	Automobile Allowance	2,400	2,400	-
41000	299	Miscellaneous	30,000	10,778	(19,222)
41000	310	Office Supplies and Materials	7,000	4,932	(2,068)
41000	324	Houshold and Janitorial Supplies	2,000	1,562	(438)
41000	325	Marketing	1,200	1,998	798
41000	326	Clothing and Uniforms	300	300	-
41000	328	Training	4,000	1,138	(2,862)
41000	361	Permits	-	-	-
41000	510	General Insurance	58,762	58,762	-
41000	512	Security	1,800	519	(1,281)
41000	514	Tree Board	1,000	200	(800)
41000	531	Air Medical Town Coverage	3,500	3,317	(183)
41000	720	Donations	23,000	23,000	-
41000	770	Grants	-	-	-
41000	947	Office Machinery	-	-	-
41000	948	Computer Equipment	30,500	27,734	(2,766)
<b>Total General Government</b>			<b>517,439</b>	<b>503,298</b>	<b>(14,141)</b>
<b>Public Safety</b>					
<b>Police</b>					
<b>42100</b>					
42100	110	Salaries	206,908	206,480	(428)
42100	130	Employee Benefits	-	-	-
42100	132	Bonus Pay	3,072	2,602	(470)
42100	141	OASI (Employer's Share)	16,063	14,847	(1,216)
42100	142	Hospital and Health Insurance	44,913	55,230	10,317
42100	143	Employee Retirement Plan	8,126	6,450	(1,676)
42100	147	Unemployment Insurance	120	115	(5)
42100	210	Communications	4,800	3,007	(1,793)
42100	261	Repair and Maintenance Motor Vehicles	7,000	17,500	10,500
42100	310	Office Supplies and Materials	1,000	2,174	1,174
42100	312	Small Items of Equipment	2,500	1,054	(1,446)
42100	326	Clothing and Uniforms	4,000	3,842	(158)
42100	328	Training	4,500	1,418	(3,082)
42100	331	Gas, Oil, Diesel Fuel, Grease, Etc.	13,500	10,118	(3,382)
42100	340	Litigation Tax	-	-	-
42100	718	Capital Outlay - Vehicles	-	-	-
42100	731	Public Relations	-	-	-
42100	940	Machinery and Equipment	-	-	-
42100	948	Computer Equipment	8,000	200	(7,800)
<b>Total Police</b>			<b>324,502</b>	<b>325,037</b>	<b>535</b>

**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
<b>Total Public Safety</b>		<b>324,502</b>	<b>325,037</b>	<b>535</b>
<b>Highways &amp; Streets</b>				
<b>43100</b>				
43100	110 Salaries	169,893	133,900	(35,993)
43100	130 Employee Benefits	-	-	-
43100	132 Bonus Pay	2,665	1,596	(1,069)
43100	141 OASI (Employer's Share)	13,201	10,170	(3,031)
43100	142 Hospital and Health Insurance	33,684	36,540	2,856
43100	143 Employee Retirement Plan	6,678	5,200	(1,478)
43100	147 Unemployment Insurance	120	180	60
43100	210 Communication and Transportation	3,500	3,066	(434)
43100	262 Repair and Maintenance Equipment	8,000	5,430	(2,570)
43100	266 Repair and Maintenance Buildings	4,500	3,246	(1,254)
43100	268 Repair and Maintenance Roads and Streets	15,000	24,382	9,382
43100	269 Repair and Maintenance Motor Vehicles	5,000	4,000	(1,000)
43100	312 Small Items of Equipment	3,500	4,666	1,166
43100	326 Clothing and Uniforms	1,500	2,500	1,000
43100	331 Gas, Oil, Diesel Fuel, Grease, Etc.	9,000	9,000	-
43100	344 Safety Supplies	2,000	800	(1,200)
43100	351 Equipment Rental	4,500	2,000	(2,500)
43100	425 Small Hardware	500	304	(196)
43100	443 Road Signs	2,000	2,427	427
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	-	-	-
<b>Total Highways &amp; Streets</b>		<b>285,741</b>	<b>249,907</b>	<b>(35,834)</b>
<b>Sanitation Services</b>				
<b>43200</b>				
43200	110 Salaries	43,680	49,670	5,990
43200	130 Employee Benefits	-	-	-
43200	132 Bonus Pay	656	384	(272)
43200	141 OASI (Employer's Share)	3,392	3,387	(5)
43200	142 Hospital and Health Insurance	11,228	12,022	794
43200	143 Employee Retirement Plan	1,716	1,816	100
43200	147 Unemployment Insurance	60	21	(39)
43200	210 Communication and Transportation	250	231	(19)
43200	261 Repair and Maintenance Motor Vehicles	10,000	2,768	(7,232)
43200	331 Gas, Oil, Diesel Fuel, Grease, Etc.	4,000	3,000	(1,000)



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	731	(6,769)
43200 760 Landfill Charges	16,000	13,500	(2,500)
43200 940 Machinery and Equipment	-	-	-
<b>Total Sanitation Services</b>	<b>98,482</b>	<b>87,530</b>	<b>(10,952)</b>



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
<b>Debt Service</b>			
<b>49000</b>			
49000 620 Note Principal - Backhoe	-	-	-
49000 630 Interest on Note Debt - Backhoe	-	-	-
49000 660 Note Principal - Hills Creek Rd Project	29,659	30,454	795
49000 670 Interest on Note - Hill Creek Rd Project	4,975	4,833	(142)
<b>Total Debt Service</b>	<u>34,634</u>	<u>35,287</u>	<u>653</u>
<b>SUBTOTAL GENERAL FUND EXPENDITURES</b>	<u>1,260,798</u>	<u>1,201,059</u>	<u>(59,739)</u>
<b>Other Financing (Sources) Uses</b>			
<b>31514</b> Other Source -in lieu of tax	-	-	-
<b>51621</b> 760 Transfer Out to State Street Aid Fund	-	-	-
<b>51640</b> 760 Transfer Out to Capital Project Fund	950,000	1,041,000	91,000
<b>Total Net Other Financing Sources (Uses)</b>	<u>950,000</u>	<u>1,041,000</u>	<u>91,000</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>\$ 2,210,798</u>	<u>\$ 2,242,059</u>	<u>\$ 31,261</u>
<b>Excess (Deficiency) of Revenues Over/(Under) Expenditures</b>	<u>\$ (790,132)</u>	<u>\$ (901,723)</u>	<u>\$ (111,591)</u>
<b>Beginning Fund Balance</b>	<u>\$ 1,581,310</u>	<u>\$ 1,581,310</u>	
<b>Ending Fund Balance</b>	<u>\$ 791,178</u>	<u>\$ 679,587</u>	
 <b>Beginning Cash</b>	 <u>\$ 1,548,353</u>	 <u>\$ 1,548,353</u>	
<b>Change in AP/AR/Etc</b>	 (30,000)		
<b>Ending Cash</b>	<u>\$ 728,221</u>	<u>\$ 646,630</u>	

**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
<b>CAPITAL PROJECT FUND REVENUES</b>				
<b>Intergovernmental Revenues</b>				
33194	ARPA Grant	-	-	-
36100	INTEREST	-	550	550
	ARPA TDEC Grant	-	-	-
<b>Total Intergovernmental Revenues</b>		-	550	550
37810	Transfer In from General Fund	950,000	1,041,000	91,000
<b>Total Miscellaneous Revenues</b>		950,000	1,041,000	91,000
<b>TOTAL CAPITAL PROJECT FUND REVENUES</b>		<b>\$ 950,000</b>	<b>\$ 1,041,550</b>	<b>\$ 91,550</b>
<b>CAPITAL PROJECT FUND EXPENDITURES</b>				
<b>General Government</b>				
<b>41000</b>				
41000	299 Miscellaneous	-	40	40
41000	911 Site Acquisition	520,000	512,617	(7,383)
<b>Total General Government</b>		520,000	512,657	(7,343)
<b>Public Safety</b>				
<b>Police</b>				
<b>42100</b>				
42100	718 Capital Outlay - Vehicles	55,000	71,000	16,000
42100	940 Machinery and Equipment	-	-	-
<b>Total Police</b>		55,000	71,000	16,000
<b>Total Public Safety</b>		55,000	71,000	16,000
<b>Highways &amp; Streets</b>				
<b>43100</b>				
43100	268 Repair and Maintenance Roads and Streets	270,000	-	(270,000)
43100	940 Machinery and Equipment	110,000	103,804	(6,196)
43100	941 Maintenance/Ton Truck (purchased)	85,000	83,873	(1,127)
43100	998 Landscaping, Playground, Misc. Projects	-	-	-
<b>Total Highways &amp; Streets</b>		465,000	187,677	(277,323)
<b>Sanitation Services</b>				
<b>43200</b>				
43200	940 Machinery and Equipment	-	-	-
<b>Total Sanitation Services</b>		-	-	-

**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
<b>SUBTOTAL GENERAL FUND EXPENDITURES</b>	<b>1,040,000</b>	<b>771,334</b>	<b>(268,666)</b>
<b>Other Financing Sources (Uses)</b>			
Transfer Out to State Street Aid Fund	-	-	-
<b>Total Net Other Financing Sources (Uses)</b>	-	-	-
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 1,040,000</b>	<b>\$ 771,334</b>	<b>\$ (268,666)</b>
<b>Excess (Deficiency) of Revenues Over/(Under) Expenditures</b>	<b>\$ (90,000)</b>	<b>\$ 270,216</b>	<b>\$ 360,216</b>
<b>Beginning Fund Balance</b>	<b>\$ 98,763</b>	<b>\$ 98,763</b>	
<b>Ending Fund Balance</b>	<b>\$ 8,763</b>	<b>\$ 368,979</b>	

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

<b>Account Description</b>		<b>Original Budget 2024-2025</b>	<b>Estimated 2023-2024</b>	<b>Budget Amendment 2024-2025</b>
<b>REVENUES</b>				
33551	State Gasoline Shared Taxes	\$ 15,890	\$ 15,667	\$ (223)
36100	Interest Earnings	-	11	11
	Transfer In from General Fund	-	-	-
<b>TOTAL STATE STREET AID FUND REVENUES</b>		<b>\$ 15,890</b>	<b>\$ 15,678</b>	<b>\$ (212)</b>
<b>STATE STREET AID FUND EXPENDITURES</b>				
43190 268	Repair and Maintenance Roads and Streets	25,000	15,000	(10,000)
<b>TOTAL STATE STREET AID FUND EXPENDITURES</b>		<b>\$ 25,000</b>	<b>\$ 15,000</b>	<b>\$ (10,000)</b>
<b>Excess (Deficiency) of Revenues Over/(Under) Expenditures</b>		<b>\$ (9,110)</b>	<b>\$ 678</b>	<b>\$ 9,788</b>
<b>Beginning Fund Balance</b>		<b>\$ 12,537</b>	<b>\$ 12,537</b>	<b>\$ 13,215</b>
<b>Ending Fund Balance</b>		<b>\$ 3,427</b>	<b>\$ 13,215</b>	<b>\$ 23,003</b>