

TOWN OF PLEASANT VIEW

ORDINANCE 19-07

AN ORDINANCE OF THE TOWN OF PLEASANT VIEW, TENNESSEE, ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND ENDING JUNE 30, 2020

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 moneys 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 BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF PLEASANT VIEW, TENNESSEE, AS FOLLOWS:

SECTION 1

That the governing body projects anticipated revenues from all sources and 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 2020, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

GENERAL FUND	Estimated		
	Actual FY 2018	Actual FY 2019	Budget FY 2020
Cash Receipts			
Local Taxes	\$ 926,544	\$ 921,000	\$ 979,000
Licenses And Permits	186,461	107,250	87,250
Intergovernmental	490,451	434,926	452,697
Miscellaneous	40,846	171,137	247,925
Fines And Fees	45,258	45,000	50,000
Total Cash Receipts	\$ 1,689,560	\$ 1,679,313	\$ 1,816,872
Appropriations			
General Government	\$ 124,663	\$ 160,493	\$ 154,317
Legislative	2,293	3,928	4,023
Judicial	8,083	11,160	12,385
Executive	16,986	18,268	20,268
Financial Administration	89,250	112,262	107,124
City Attorney	17,750	25,800	25,925
Building Commissioner	102,354	210,253	223,310
Planning & Zoning	31,699	48,992	40,163
Police	496,217	646,685	696,405
Fire	310,564	316,775	323,111
Public Works	272,889	747,353	670,760
Snow & Ice Removal	-	6,750	4,500
Parks & Recreation	45,020	391,670	554,780
Total Appropriations	\$ 1,517,768	\$ 2,700,389	\$ 2,837,071
Change in Cash (Receipts - Appropriations)	171,792	(1,021,076)	(1,020,199)
Beginning Cash Balance July 1	2,280,896	2,452,688	1,431,612
Ending Cash Balance June 30	\$ 2,452,688	\$ 1,431,612	\$ 411,413
Ending Cash as a % of Total Cash Payments/Appropriations	161.6%	53.0%	14.5%

STATE STREET AID FUND	Actual FY 2018	Estimated Actual FY 2019	Budget FY 2020
Cash Receipts			
Gas and Motor Fuel Taxes	\$ 94,711	\$80,520	\$89,740
Gas .03 Tax	23,831	23,101	26,106
Gas 1989 Tax	12,859	11,782	13,053
Gas 2017 Tax	19,547	29,960	34,264
Miscellaneous - Interest	4,771	1,600	500
Transfers In - from other funds	-	-	-
Total Cash Receipts	\$155,719	\$146,963	\$163,663
Appropriations			
Public Works Department	\$457,444	\$285,950	\$140,000
Total Appropriations	\$457,444	\$285,950	\$140,000
Change in Cash (Receipts - Appropriations)	(301,725)	(138,987)	23,663
Beginning Cash Balance July 1	440,712	138,987	-
Ending Cash Balance June 30	\$138,987	\$ -	\$23,663
Ending Cash as a % of Total Cash Payments/Appropriations	30.4%	0.0%	16.9%

DRUG FUND	Estimated		
	Actual FY 2018	Actual FY 2019	Budget FY 2020
Cash Receipts			
Fines And Forfeitures	\$ 125	\$ 100	\$ 100
Miscellaneous – Interest	2	10	2
Total Cash Receipts	\$ 127	\$ 110	\$ 102
Appropriations			
Drug Enforcement	\$ -	\$ 4,499	\$ 90
Capital Outlay	-	-	-
Total Appropriations	\$ -	\$ 4,499	\$ 90
Change in Cash (Receipts - Appropriations)	127	(4,389)	12
Beginning Cash Balance July 1	4,262	4,389	-
Ending Cash Balance June 30	\$ 4,389	\$ -	\$ 12
Ending Cash as a % of Total Cash Payments/Appropriations	#DIV/0!	0.0%	13.3%

SECTION 2

At the end of the current fiscal year 2019 the governing body estimates balances or deficits as follows:

Estimated Fund Balance at June 30, 2019

General Fund	\$2,200,000
State Street Aid Fund	\$212,000
Drug Fund	\$1,245

SECTION 3

That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

The Town of Pleasant View currently has no bonded or other indebtedness.

SECTION 4

During the coming fiscal year (2020) the governing body has pending and planned capital projects and proposed funding as follows:

Pending Capital Projects	Pending Capital Projects – Total Expense	Pending Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Pending Capital Projects Expense Financed by Debt Proceeds
Improvements for Parks – LPRF Grant	\$450,490	\$450,490 (\$225,425 funded through LPRF Grant)	\$0

Proposed Capital Projects	Proposed Capital Projects – Total Expense	Proposed Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Proposed Capital Projects Expense Financed by Debt Proceeds
Street Maintenance & Equipment	\$172,500	\$172,500	\$0
Vehicle for Building & Codes Department	\$27,000	\$27,000	\$0

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 T.C.A. Section 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 \$1,000.00 by the Mayor, subject to such limitations and procedures as set by the Board of Mayor and Aldermen pursuant to 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. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Tennessee Code Annotated § 6-56-206 will be attached.

SECTION 8

There is no levied property tax rate in the Town of Pleasant View.

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 if the City has debt issued pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller of the Treasury or the Comptroller's Designee in accordance with Title 9, Chapter 21 of the Tennessee Code Annotated (the "Statutes"). 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. If the City does not have such debt outstanding, it will file this annual operating and capital budget ordinance and supporting documents with the Comptroller of the Treasury or Comptroller's Designee.

SECTION 10

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

SECTION 11

All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 12

This Ordinance shall take effect July 1, 2019, the public welfare requiring it.

PASSED FIRST READING _____, 2019

PUBLIC HEARING HELD ON _____, 2019, at _____ p.m.

PASSED SECOND READING _____, 2019

PERRY KEENAN, MAYOR

ATTESTED:

LISA PARKER, CITY RECORDER

THE CAPTION OF THIS ORDINANCE WAS PUBLISHED IN *THE EXCHANGE*, A NEWSPAPER OF GENERAL CIRCULATION WITHIN THE TOWN OF PLEASANT VIEW, TENNESSEE ON THE _____ DAY OF _____, 2019.

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

	2017-18 <u>Actual</u>	2018-19 <u>Estimated</u>	2019-20 <u>Proposed</u>
** Revenues			
<i>Local Taxes</i>			
Local Sales Taxes		675,000	708,000
Local Beer Taxes		120,000	120,000
Wholesale Liquor Taxes		90,000	75,000
Cable TV Franchise Tax		36,000	36,000
Room Occupancy Tax			40,000
Total Local Taxes	<u>926,544</u>	<u>921,000</u>	<u>979,000</u>
<i>Building & Related Permits</i>			
Building Permits		100,000	80,000
Other Permits		5,000	5,000
Solicitation Permits		2,250	2,250
Total Licenses & Permits	<u>186,461</u>	<u>107,250</u>	<u>87,250</u>
<i>Intergovernmental Revenue</i>			
State Sales Taxes		360,230	377,182
State Income Taxes		10,000	7,500
State Beer Taxes		2,119	2,119
State Street & Transit Funds		8,688	8,688
TVA Gross Receipts Taxes		47,889	50,008
Mixed Drink Tax		6,000	7,200
Total Intergovernmental Revenues	<u>490,451</u>	<u>434,926</u>	<u>452,697</u>
<i>Other Revenues</i>			
City Court		45,000	50,000
Interest Earnings		16,000	5,000
Interest Earnings - Capital Projects		19,500	7,500
Donation		637	0
Miscellaneous		0	0
Grants (THSO, LPRF, FEMA)		125,000	225,425
Other Revenue (Zoning books, etc.)		4,000	4,000
Park & Recreation Charges		6,000	6,000
PV Tennis Association Funds		0	0
Total Other Revenues	<u>86,104</u>	<u>216,137</u>	<u>297,925</u>
TOTAL REVENUE	1,689,560	1,679,313	1,816,872
BEGINNING CASH ON HAND	2,280,896	2,452,688	1,431,612
TOTAL AVAILABLE FUNDS	<u>3,970,456</u>	<u>4,132,001</u>	<u>3,248,484</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

	2017-18 <u>Actual</u>	2018-19 <u>Estimated</u>	2019-20 <u>Proposed</u>
** Expenditures			
General Government			
Receptionist - Payroll		42,602	44,028
Christmas Bonus		220	240
Payroll Taxes		3,600	3,721
Hospital & Health Ins.		4,000	0
Retirement		4,261	4,403
Supplemental Insurance		180	180
Education & Training		500	500
Travel		400	400
Election		1,000	0
Postage & P.O. Box Rent		600	600
Membership Fees		2,350	2,600
Public Relations		6,000	6,500
Advertising		6,350	6,350
Telephone		3,600	3,600
Auditing Services		3,000	3,000
Other Professional Services		1,800	5,000
Rep. & Maint. Vehicles		5,000	0
Rep. & Maint. Grounds		12,000	12,000
Office Supplies		4,500	4,500
Operating		45,400	43,000
Repair & Maint. Supplies		1,900	1,900
Fuel (City Hall Vehicle)		855	500
Insurance (TML)		6,675	7,345
Donation - Transit Alliance of Mid TN		250	250
Donation - Master Gardeners		2,500	2,500
Donation - Pink Out for Hope		0	250
Miscellaneous		950	950
Capital Outlay		0	0
Total Governmental Expenditures	<u>124,663</u>	<u>160,493</u>	<u>154,317</u>
Legislative			
Board of Alderman			
Payroll		2,930	3,018
Payroll Taxes		248	255
Education & Training		500	500
Travel		250	250
Total Legislative Expenditures	<u>2,293</u>	<u>3,928</u>	<u>4,023</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

	2017-18 <u>Actual</u>	2018-19 <u>Estimated</u>	2019-20 <u>Proposed</u>
** Expenditures			
<i>Judicial</i>			
<i>City Court</i>			
Court Costs		5,000	5,775
Judge Salary		2,400	2,400
Operating		4,210	4,210
Total Judicial Exenditures	<u>8,083</u>	<u>11,610</u>	<u>12,385</u>
<i>Executive</i>			
<i>Mayor</i>			
Payroll		15,000	15,000
Payroll Taxes		1,268	1,268
Education & Training		1,000	2,000
Travel		1,000	2,000
Total Executive Expenditures	<u>16,986</u>	<u>18,268</u>	<u>20,268</u>
<i>Financial Administration</i>			
<i>City Recorder</i>			
Payroll		83,951	79,204
Christmas Bonus		440	500
Longevity		2,000	2,125
Payroll Taxes		7,095	6,694
Hospital & Health Ins.		8,200	8,300
Retirement		8,396	7,921
Supplemental Insurance		180	180
Education & Training		1,000	1,000
Membership Fees		450	450
Travel		550	750
Total Financial Administration	<u>89,250</u>	<u>112,262</u>	<u>107,124</u>
<i>City Attorney</i>			
Education & Training		600	600
Membership Fees		200	125
Professional Services		25,000	25,200
Total Attorney Expenditures	<u>17,750</u>	<u>25,800</u>	<u>25,925</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

	2017-18 <u>Actual</u>	2018-19 <u>Estimated</u>	2019-20 <u>Proposed</u>
** Expenditures			
<i>Central Staff Agencies</i>			
<i>Building Commissioner</i>			
Payroll		132,939	135,909
Christmas Bonus		590	665
Longevity		0	0
Payroll Taxes		11,233	11,485
Hospital & Health Ins.		12,200	8,300
Retirement		13,294	13,591
Supplemental Insurance		360	360
Education & Training		4,500	2,500
Membership Fees		450	450
Repair & Maintenance of Vehicle		2,000	1,500
Travel		950	950
Code Cleanup		1,000	1,000
Clothing and Uniforms		1,000	1,000
Operating (Post, Adv., Office Supp)		7,152	5,600
Vehicle (Fuel)		2,500	2,000
Insurance (TML)		10,085	11,000
Capital Outlay		10,000	27,000
Total Central Staff Agencies Expenditures	<u>102,354</u>	<u>210,253</u>	<u>223,310</u>
<i>Planning & Zoning</i>			
Payroll		8343	8592
Payroll Taxes		705	727
Education & Training		500	500
Engineering		20,000	15,000
JECDB		19,094	14,994
Insurance		350	350
Total Planning & Zoning Expenditures	<u>31,699</u>	<u>48,992</u>	<u>40,163</u>
<i>Police</i>			
<i>Police Administration</i>			
Payroll		379,378	417,471
Christmas Bonus		1,940	2,150
Longevity		5,375	5,750
Payroll Taxes		32,057	35,277
Hospital & Health Ins.		49,064	51,500
Retirement		37,938	41,747
Supplemental Insurance		1,080	1,260
Education & Training		4,000	6,500
Membership Fees		1,300	1,300
Travel		1,425	1,425
Repair & Maint. Vehicle		10,000	11,000
Operating (Pager, Cell Phone, S.O. Contract)		24,696	39,600
Clothing & Uniform		7,000	5,000
Vehicle (Fuel)		17,280	23,000
Insurance		42,152	53,425
Capital Outlay		32,000	0
Total Police Expenditures	<u>496,217</u>	<u>646,685</u>	<u>696,405</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

	2017-18 <u>Actual</u>	2018-19 <u>Estimated</u>	2019-20 <u>Proposed</u>
** Expenditures			
Fire			
Operating		316,775	323,111
Total Fire Expenditures	<u>310,564</u>	<u>316,775</u>	<u>323,111</u>
Public Works			
Highways & Streets			
Payroll		106,502	108,746
Temporary PW - Payroll		25,200	25,909
Christmas Bonus		710	770
Payroll Taxes		11,130	11,380
Hospital & Health Ins		22,065	23,100
Retirement		10,651	10,875
Supplemental Insurance		480	480
Training		1,000	1,000
Street Lighting		25,000	30,000
Professional Services		75,000	50,000
Repair & Maint. Vehicle		15,000	17,500
Maintenance - Streets		300,000	300,000
Operating		7,000	10,000
Clothing & Uniform		1,300	1,000
Vehicle (Fuel)		12,000	10,000
Street Signs & Supplies		10,000	10,000
Insurance		24,790	27,500
Capital Outlay		99,525	32,500
Total Public Works Expenditures	<u>272,889</u>	<u>747,353</u>	<u>670,760</u>
Snow & Ice Removal			
Operating		6,750	4,500
Total Snow & Ice Removal Expenditures	<u>0</u>	<u>6,750</u>	<u>4,500</u>
Parks & Recreation			
Professional Services		91,000	53,980
Capital Outlay		250,000	450,490
Insurance		4,270	4,700
Operating		46,400	45,610
Total Parks & Recreation	<u>45,020</u>	<u>391,670</u>	<u>554,780</u>
TOTAL EXPENDITURES	<u>1,517,768</u>	<u>2,700,839</u>	<u>2,837,071</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

121 -- STATE STREET AID

	2017-18 <u>Actual</u>	2018-19 <u>Estimated</u>	2019-20 <u>Proposed</u>
** Revenues			
<i>Intergovernmental Revenue</i>			
State Gasoline & Motor Fuel Taxes		80,520	89,740
Gas .03 Tax		23,101	26,106
Gas 1989 Tax		11,782	13,053
Gas 2017 Tax		29,960	34,264
Interest		1,600	500
Total Intergovernmental Revenues	<u>155,719</u>	<u>146,963</u>	<u>163,663</u>
TOTAL REVENUES	155,719	146,963	163,663
BEGINNING CASH ON HAND	440,712	138,987	0
TOTAL AVAILABLE FUNDS	<u>596,431</u>	<u>285,950</u>	<u>163,663</u>
** Expenditures			
<i>Streets</i>			
Maintenance - Streets		285,950	140,000
Capital Outlay		0	0
Miscellaneous		0	0
Total Streets	<u>457,444</u>	<u>285,950</u>	<u>140,000</u>
TOTAL EXPENDITURES	<u>457,444</u>	<u>285,950</u>	<u>140,000</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

123 -- DRUG FUND REVENUES

	2017-18 <u>Actual</u>	2018-19 <u>Estimated</u>	2019-20 <u>Proposed</u>
** Revenues			
Drug related fines		100	100
Interest		10	2
Miscellaneous		0	0
Total Intergovernmental Revenues	<u>127</u>	<u>110</u>	<u>102</u>
TOTAL REVENUES	127	4,389	102
BEGINNING CASH ON HAND	4,262	0	0
TOTAL AVAILABLE FUNDS	<u>4,389</u>	<u>4,499</u>	<u>102</u>
** Expenditures			
<i>Drug Investigation and Control</i>			
Operating	0	4,499	90
Total Drug Investigation & Control	<u>0</u>	<u>4,499</u>	<u>90</u>
TOTAL EXPENDITURES	<u>0</u>	<u>4,499</u>	<u>90</u>