

## **TOWN OF PLEASANT VIEW**

### **ORDINANCE 20-04**

#### **AN ORDINANCE OF THE TOWN OF PLEASANT VIEW, TENNESSEE, ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021**

**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 2021, 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 2019	Actual FY 2020	Budget FY 2021
<b>Cash Receipts</b>			
Local Taxes	\$ 1,041,780	\$ 979,000	\$ 907,200
Licenses And Permits	186,510	181,250	128,250
Intergovernmental	458,940	458,697	401,295
Miscellaneous	82,384	270,425	249,925
Fines And Fees	66,514	50,000	75,000
<b>Total Cash Receipts</b>	<b>\$ 1,836,128</b>	<b>\$ 1,939,372</b>	<b>\$ 1,761,670</b>
<b>Appropriations</b>			
General Government	\$ 122,504	\$ 155,629	\$ 170,917
Legislative	2,825	4,023	4,088
Judicial	10,108	12,385	13,215
Executive	17,197	20,268	20,268
Financial Administration	98,364	115,983	119,068
City Attorney	19,223	35,925	29,525
Building Commissioner	167,770	229,857	214,022
Planning & Zoning	29,402	40,163	37,649
Police	540,175	777,685	752,484
Fire	316,775	323,111	429,573
Public Works	351,960	670,625	614,959
Snow & Ice Removal	-	4,500	0
Parks & Recreation	46,795	555,985	544,395
<b>Total Appropriations</b>	<b>\$ 1,723,098</b>	<b>\$ 2,946,139</b>	<b>\$ 2,950,163</b>
<b>Change in Cash (Receipts - Appropriations)</b>	<b>113,030</b>	<b>(1,006,767)</b>	<b>(1,188,493)</b>
<b>Beginning Cash Balance July 1</b>	<b>2,413,304</b>	<b>2,526,334</b>	<b>1,519,567</b>
<b>Ending Cash Balance June 30</b>	<b>\$ 2,526,334</b>	<b>\$ 1,519,567</b>	<b>\$ 331,074</b>
<b>Ending Cash as a % of Total Cash Payments/Appropriations</b>	<b>146.6%</b>	<b>51.6%</b>	<b>11.2%</b>

STATE STREET AID FUND	Estimated		
	Actual FY 2019	Actual FY 2020	Budget FY 2021
<b>Cash Receipts</b>			
Gas and Motor Fuel Taxes	\$ 87,700	\$89,740	\$71,056
Gas .03 Tax	24,260	26,106	20,671
Gas 1989 Tax	13,006	13,053	10,335
Gas 2017 Tax	22,544	34,264	27,130
Miscellaneous - Interest	2,805	1,900	500
Transfers In - from other funds	-	-	-
<b>Total Cash Receipts</b>	<b>\$150,315</b>	<b>\$165,063</b>	<b>\$129,692</b>
<b>Appropriations</b>			
Public Works Department	\$ 0	\$400,000	\$150,000
<b>Total Appropriations</b>	<b>\$ 0</b>	<b>\$400,000</b>	<b>\$150,000</b>
<b>Change in Cash (Receipts - Appropriations)</b>	<b>150,315</b>	<b>(234,937)</b>	<b>(20,308)</b>
<b>Beginning Cash Balance July 1</b>	<b>124,716</b>	<b>275,031</b>	<b>40,094</b>
<b>Ending Cash Balance June 30</b>	<b>\$275,031</b>	<b>\$ 40,094</b>	<b>\$19,786</b>
<b>Ending Cash as a % of Total Cash Payments/Appropriations</b>	<b>#DIV/0!</b>	<b>10.0%</b>	<b>13.2%</b>

DRUG FUND	Estimated		
	Actual FY 2019	Actual FY 2020	Budget FY 2021
<b>Cash Receipts</b>			
Fines And Forfeitures	\$ 402	\$ 115	\$ 100
Miscellaneous – Interest	2	2	2
<b>Total Cash Receipts</b>	\$ 404	\$ 117	\$ 102
<b>Appropriations</b>			
Drug Enforcement	\$ 3,195	\$ 1,500	\$ 275
Capital Outlay	-	-	-
<b>Total Appropriations</b>	\$ 3,195	\$ 1,500	\$ 275
<b>Change in Cash (Receipts - Appropriations)</b>	(2,791)	(1,383)	(173)
<b>Beginning Cash Balance July 1</b>	4,389	1,598	215
<b>Ending Cash Balance June 30</b>	\$ 1,598	\$ 215	\$ 42
<b>Ending Cash as a % of Total Cash Payments/Appropriations</b>	50.0%	14.3%	15.3%

## SECTION 2

At the end of the current fiscal year 2020 the governing body estimates balances or deficits as follows:

Estimated Fund Balance at June 30, 2020

General Fund	\$2,500,000
State Street Aid Fund	\$190,000
Drug Fund	\$275

### **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 (2021) the governing body has pending and planned capital projects and proposed funding as follows:

<b>Pending Capital Projects</b>	<b>Pending Capital Projects – Total Expense</b>	<b>Pending Capital Projects Expense Financed by Estimated Revenues and/or Reserves</b>	<b>Pending Capital Projects Expense Financed by Debt Proceeds</b>
Improvements for Parks – LPRF Grant	\$465,490	\$450,490 (\$225,425 funded through LPRF Grant) \$15,000 for basketball area at Community Park	\$0

<b>Proposed Capital Projects</b>	<b>Proposed Capital Projects – Total Expense</b>	<b>Proposed Capital Projects Expense Financed by Estimated Revenues and/or Reserves</b>	<b>Proposed Capital Projects Expense Financed by Debt Proceeds</b>
Vehicle for Police Department	\$32,500	\$32,500	\$0
Street Maintenance & Equipment	\$56,712	\$56,712	\$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, 2020, the public welfare requiring it.

PASSED FIRST READING May 21, 2020

PUBLIC HEARING HELD ON June 9, 2020, at 7:00 p.m.

PASSED SECOND READING June 9, 2020

  
\_\_\_\_\_  
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 16<sup>th</sup> DAY OF June, 2020.

**Town of Pleasant View, Tennessee**  
**Statement of Budget Operations**

**110 -- GENERAL FUND**

	2018-19 <u>Actual</u>	2019-20 <u>Estimated</u>	2020-21 <u>Proposed</u>
<b>** Revenues</b>			
<b><i>Local Taxes</i></b>			
Local Sales Taxes		708,000	658,800
Local Beer Taxes		120,000	117,000
Wholesale Liquor Taxes		75,000	63,000
Cable TV Franchise Tax		36,000	32,400
Room Occupancy Tax		40,000	36,000
<b>Total Local Taxes</b>	<b><u>1,041,780</u></b>	<b><u>979,000</u></b>	<b><u>907,200</u></b>
<b><i>Building &amp; Related Permits</i></b>			
Building Permits		174,000	108,500
Other Permits		5,000	17,500
Solicitation Permits		2,250	2,250
<b>Total Licenses &amp; Permits</b>	<b><u>186,510</u></b>	<b><u>181,250</u></b>	<b><u>128,250</u></b>
<b><i>Intergovernmental Revenue</i></b>			
State Sales Taxes		377,182	337,760
State Income Taxes		7,500	4,000
State Beer Taxes		2,119	1,689
State Street & Transit Funds		8,688	6,755
TVA Gross Receipts Taxes		50,008	40,531
Mixed Drink Tax		13,200	10,560
<b>Total Intergovernmental Revenues</b>	<b><u>458,940</u></b>	<b><u>458,697</u></b>	<b><u>401,295</u></b>
<b><i>Other Revenues</i></b>			
City Court		50,000	75,000
Interest Earnings		16,000	5,000
Interest Earnings - Capital Projects		16,500	7,500
Donation		2,500	0
Miscellaneous		0	0
Grants (THSO, LPRF, FEMA)		225,425	225,425
Other Revenue (Zoning books, etc.)		4,000	6,000
Park & Recreation Charges		6,000	6,000
PV Tennis Association Funds		0	0
<b>Total Other Revenues</b>	<b><u>148,898</u></b>	<b><u>320,425</u></b>	<b><u>324,925</u></b>
<b>TOTAL REVENUE</b>	<b>1,836,128</b>	<b>1,939,372</b>	<b>1,761,670</b>
<b>BEGINNING CASH ON HAND</b>	<b>2,413,304</b>	<b>2,526,334</b>	<b>1,519,567</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>4,249,432</u></b>	<b><u>4,465,706</u></b>	<b><u>3,281,237</u></b>



**Town of Pleasant View, Tennessee**  
**Statement of Budget Operations**

**110 – GENERAL FUND**

	2018-19 <u>Actual</u>	2019-20 <u>Estimated</u>	2020-21 <u>Proposed</u>
<b>** Expenditures</b>			
<b>General Government</b>			
Receptionist - Payroll		45,617	47,878
Christmas Bonus		240	265
Payroll Taxes		3,856	4,046
Hospital & Health Ins.		0	0
Retirement		4,562	4,788
Supplemental Insurance		180	180
Education & Training		500	500
Travel		400	400
Election		0	1,000
Postage & P.O. Box Rent		600	600
Membership Fees		2,600	2,600
Public Relations		6,500	6,500
Advertising		6,350	6,350
Telephone		3,600	3,600
Auditing Services		3,000	3,300
Other Professional Services		5,000	2,250
Rep. & Maint. Vehicles		0	1,500
Rep. & Maint. Grounds		12,000	10,000
Office Supplies		4,500	4,500
Operating		43,000	59,410
Repair & Maint. Supplies		1,900	1,900
Fuel (City Hall Vehicle)		500	500
Insurance (TML)		6,274	6,900
Donation - Cheatham County Library		500	500
Donation - Transit Alliance of Mid TN		250	250
Donation - Master Gardeners		2,500	0
Donation - Pink Out for Hope		250	250
Miscellaneous		950	950
Capital Outlay		0	0
<b>Total Governmental Expenditures</b>	<b><u>122,504</u></b>	<b><u>155,629</u></b>	<b><u>170,917</u></b>
<b>Legislative</b>			
<b>Board of Alderman</b>			
Payroll		3,018	3,078
Payroll Taxes		255	260
Education & Training		500	500
Travel		250	250
<b>Total Legislative Expenditures</b>	<b><u>2,825</u></b>	<b><u>4,023</u></b>	<b><u>4,088</u></b>

**Town of Pleasant View, Tennessee**  
**Statement of Budget Operations**

**110 -- GENERAL FUND**

	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Estimated</u>	<u>2019-20</u> <u>Proposed</u>
<b>** Expenditures</b>			
<b>Judicial</b>			
<b>City Court</b>			
Court Costs		5,775	5,775
Judge Salary		2,400	3,000
Operating		4,210	4,440
<b>Total Judicial Expenditures</b>	<b><u>10,108</u></b>	<b><u>12,385</u></b>	<b><u>13,215</u></b>
<b>Executive</b>			
<b>Mayor</b>			
Payroll		15,000	15,000
Payroll Taxes		1,268	1,268
Education & Training		2,000	2,000
Travel		2,000	2,000
<b>Total Executive Expenditures</b>	<b><u>17,197</u></b>	<b><u>20,268</u></b>	<b><u>20,268</u></b>
<b>Financial Administration</b>			
<b>City Recorder</b>			
Payroll		86,471	88,200
Christmas Bonus		500	500
Longevity		2,125	2,250
Payroll Taxes		7,309	7,453
Hospital & Health Ins.		8,300	8,715
Retirement		8,648	8,820
Supplemental Insurance		180	180
Education & Training		1,000	1,000
Membership Fees		450	450
Travel		1,000	1,000
Clothing & Uniform		0	500
<b>Total Financial Administration</b>	<b><u>98,364</u></b>	<b><u>115,983</u></b>	<b><u>119,068</u></b>
<b>City Attorney</b>			
Education & Training		600	600
Membership Fees		125	125
Professional Services		35,200	28,800
<b>Total Attorney Expenditures</b>	<b><u>19,223</u></b>	<b><u>35,925</u></b>	<b><u>29,525</u></b>

# Town of Pleasant View, Tennessee

## Statement of Budget Operations

### 110 -- GENERAL FUND

	2018-19 <u>Actual</u>	2019-20 <u>Estimated</u>	2020-21 <u>Proposed</u>
<b>** Expenditures</b>			
<b>Central Staff Agencies</b>			
<b>    <i>Building Commissioner</i></b>			
Payroll		143,546	151,795
Christmas Bonus		665	685
Longevity		0	0
Payroll Taxes		12,131	12,827
Hospital & Health Ins.		8,300	8,715
Retirement		14,355	15,180
Supplemental Insurance		360	360
Education & Training		2,500	2,500
Membership Fees		450	450
Repair & Maintenance of Vehicle		1,500	1,500
Travel		950	950
Code Cleanup		1,000	1,000
Clothing and Uniforms		1,000	1,000
Operating (Post, Adv., Office Supp)		5,600	5,710
Vehicle (Fuel)		2,000	2,000
Insurance (TML)		8,500	9,350
Capital Outlay		27,000	0
<b>Total Central Staff Agencies Expenditures</b>	<b><u>167,770</u></b>	<b><u>229,857</u></b>	<b><u>214,022</u></b>
<b>Planning &amp; Zoning</b>			
Payroll		8592	8764
Payroll Taxes		727	741
Education & Training		500	800
Engineering		15,000	12,000
JECDB		14,994	14,994
Insurance		350	350
<b>Total Planning &amp; Zoning Expenditures</b>	<b><u>29,402</u></b>	<b><u>40,163</u></b>	<b><u>37,649</u></b>
<b>Police</b>			
<b>    <i>Police Administration</i></b>			
Payroll		450,211	446,268
Christmas Bonus		2,000	2,100
Longevity		5,750	6,125
Payroll Taxes		38,044	37,710
Hospital & Health Ins.		51,500	52,290
Retirement		45,021	44,626
Supplemental Insurance		1,260	1,350
Education & Training		6,500	7,000
Membership Fees		1,300	1,415
Travel		1,425	2,000
Repair & Maint. Vehicle		11,000	11,000
Operating (Pager, Cell Phone, S.O. Contract)		66,100	36,100
Clothing & Uniform		10,000	4,000
Vehicle (Fuel)		23,000	23,000
Insurance		39,574	45,000
Capital Outlay		25,000	32,500
<b>Total Police Expenditures</b>	<b><u>540,175</u></b>	<b><u>777,685</u></b>	<b><u>752,484</u></b>

**Town of Pleasant View, Tennessee**  
**Statement of Budget Operations**

**110 -- GENERAL FUND**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Estimated</u>	<u>2020-21</u> <u>Proposed</u>
<b>** Expenditures</b>			
<b>Fire</b>			
Operating		323,111	429,573
<b>Total Fire Expenditures</b>	<b><u>316,775</u></b>	<b><u>323,111</u></b>	<b><u>429,573</u></b>
<b>Public Works</b>			
<b>Highways &amp; Streets</b>			
Payroll		115,728	120,115
Temporary PW - Payroll		25,909	26,432
Christmas Bonus		770	925
Payroll Taxes		11,933	12,383
Hospital & Health Ins		23,100	24,255
Retirement		11,528	12,012
Supplemental Insurance		480	480
Training		500	500
Street Lighting		30,000	30,000
Professional Services		12,500	30,000
Repair & Maint. Vehicle		17,500	17,500
Maintenance - Streets		300,000	230,000
Operating		10,000	10,000
Clothing & Uniform		1,000	1,000
Vehicle (Fuel)		10,000	11,000
Street Signs & Supplies		10,000	10,000
Insurance		19,677	21,645
Capital Outlay		70,000	56,712
<b>Total Public Works Expenditures</b>	<b><u>351,960</u></b>	<b><u>670,625</u></b>	<b><u>614,959</u></b>
<b>Snow &amp; Ice Removal</b>			
Operating		4,500	0
<b>Total Snow &amp; Ice Removal Expenditures</b>	<b><u>0</u></b>	<b><u>4,500</u></b>	<b><u>0</u></b>
<b>Parks &amp; Recreation</b>			
Professional Services		53,980	34,550
Capital Outlay		450,490	465,490
Insurance		3,405	3,745
Operating		48,110	40,610
<b>Total Parks &amp; Recreation</b>	<b><u>46,795</u></b>	<b><u>555,985</u></b>	<b><u>544,395</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,723,098</u></b>	<b><u>2,946,139</u></b>	<b><u>2,950,163</u></b>

**Town of Pleasant View, Tennessee**  
**Statement of Budget Operations**

**121 – STATE STREET AID**

	2018-19 <u>Actual</u>	2019-20 <u>Estimated</u>	2020-21 <u>Proposed</u>
<b>** Revenues</b>			
<i><b>Intergovernmental Revenue</b></i>			
State Gasoline & Motor Fuel Taxes		89,740	71,056
Gas .03 Tax		26,106	20,671
Gas 1989 Tax		13,053	10,335
Gas 2017 Tax		34,264	27,130
Interest		1,900	500
<b>Total Intergovernmental Revenues</b>	<b><u>150,315</u></b>	<b><u>165,063</u></b>	<b><u>129,692</u></b>
<b>TOTAL REVENUES</b>	<b>150,315</b>	<b>165,063</b>	<b>129,692</b>
<b>BEGINNING CASH ON HAND</b>	<b>124,716</b>	<b>275,031</b>	<b>40,094</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>275,031</u></b>	<b><u>440,094</u></b>	<b><u>169,786</u></b>
<b>** Expenditures</b>			
<i><b>Streets</b></i>			
Maintenance - Streets		400,000	150,000
Capital Outlay		0	0
Miscellaneous		0	0
<b>Total Streets</b>	<b><u>0</u></b>	<b><u>400,000</u></b>	<b><u>150,000</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>0</u></b>	<b><u>400,000</u></b>	<b><u>150,000</u></b>

**Town of Pleasant View, Tennessee**  
**Statement of Budget Operations**

**123 -- DRUG FUND REVENUES**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Estimated</u>	<u>2020-21</u> <u>Proposed</u>
<b>** Revenues</b>			
Drug related fines		115	100
Interest		2	2
Miscellaneous		0	0
<b>Total Intergovernmental Revenues</b>	<b><u>404</u></b>	<b><u>117</u></b>	<b><u>102</u></b>
<b>TOTAL REVENUES</b>	<b>404</b>	<b>117</b>	<b>102</b>
<b>BEGINNING CASH ON HAND</b>	<b>4,389</b>	<b>1,598</b>	<b>215</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>4,793</u></b>	<b><u>1,715</u></b>	<b><u>317</u></b>
<b>** Expenditures</b>			
<i>Drug Investigation and Control</i>			
Operating	0	1,500	275
<b>Total Drug Investigation &amp; Control</b>	<b><u>3,195</u></b>	<b><u>1,500</u></b>	<b><u>275</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>3,195</u></b>	<b><u>1,500</u></b>	<b><u>275</u></b>