

TOWN OF PLEASANT VIEW

ORDINANCE 21-09

AN ORDINANCE OF THE TOWN OF PLEASANT VIEW, TENNESSEE, ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

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 2022, 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		Budget FY 2022
	Actual FY 2020	Actual FY 2021	
Cash Receipts			
Local Taxes	\$ 1,148,647	\$ 1,166,800	\$ 1,106,800
Licenses And Permits	263,468	169,750	119,750
Intergovernmental	488,305	457,595	509,767
Miscellaneous	51,886	429,778	22,850
Fines And Fees	66,676	75,000	75,000
Total Cash Receipts	\$ 2,018,982	\$ 2,298,923	\$ 1,834,167
Appropriations			
General Government	\$ 128,119	\$ 199,897	\$ 160,158
Legislative	3,248	4,088	4,089
Judicial	10,327	14,715	20,700
Executive	16,726	20,268	20,268
Financial Administration	101,311	119,068	127,810
City Attorney	30,155	33,525	33,725
Building Commissioner	198,551	213,241	222,879
Planning & Zoning	29,841	37,649	37,649
Police	584,858	747,244	789,716
Fire	323,110	429,573	386,165
Public Works	302,439	613,495	610,711
Snow & Ice Removal	-	-	0
Parks & Recreation	71,636	610,597	182,565
Total Appropriations	\$ 1,800,321	\$ 3,043,360	\$ 2,596,435
Change in Cash (Receipts - Appropriations)	218,661	(744,437)	(762,268)
Beginning Cash Balance July 1	2,526,806	2,745,467	2,001,030
Ending Cash Balance June 30	\$ 2,745,467	\$ 2,001,030	\$ 1,238,762
Ending Cash as a % of Total Cash Payments/Appropriations	152.5%	65.8%	47.7%

STATE STREET AID FUND	Actual FY 2020	Estimated Actual FY 2021	Budget FY 2022
Cash Receipts			
Gas and Motor Fuel Taxes	\$ 77,923	\$71,056	\$84,757
Gas .03 Tax	22,303	20,671	24,656
Gas 1989 Tax	12,900	10,335	12,328
Gas 2017 Tax	37,600	27,130	32,362
Miscellaneous - Interest	3,663	300	300
Transfers In - from other funds	-	-	-
Total Cash Receipts	\$154,449	\$129,492	\$154,403
Appropriations			
Public Works Department	\$ 331,996	\$200,000	\$140,000
Total Appropriations	\$ 331,996	\$200,000	\$140,000
Change in Cash (Receipts - Appropriations)	(177,547)	(70,508)	(14,403)
Beginning Cash Balance July 1	275,031	97,484	26,976
Ending Cash Balance June 30	\$97,084	\$ 26,976	\$41,379
Ending Cash as a % of Total Cash Payments/Appropriations	29.4%	13.5%	29.6%

DRUG FUND	Estimated		
	Actual FY 2020	Actual FY 2021	Budget FY 2022
Cash Receipts			
Fines And Forfeitures	\$ 138	\$ 600	\$ 100
Miscellaneous – Interest	2	2	2
Total Cash Receipts	\$ 140	\$ 602	\$ 102
Appropriations			
Drug Enforcement	\$ -	\$ 2,000	\$ 300
Capital Outlay	-	-	-
Total Appropriations	\$ 0	\$ 2,000	\$ 300
Change in Cash (Receipts - Appropriations)	140	(1,398)	(198)
Beginning Cash Balance July 1	1,598	1,738	340
Ending Cash Balance June 30	\$ 1,738	\$ 340	\$ 142
Ending Cash as a % of Total Cash Payments/Appropriations	#DIV/0!	14.3%	47.3%

SECTION 2

At the end of the current fiscal year 2021 the governing body estimates balances or deficits as follows:

Estimated Fund Balance at June 30, 2021

General Fund	\$2,000,000
State Street Aid Fund	\$26,976
Drug Fund	\$340

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 (2022) 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
None	\$0	\$0	\$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
Vehicles for Police Department	\$67,000	\$67,000	\$0
Street Maintenance & Equipment	\$50,000	\$50,000	\$0
Parks Equipment	\$117,700	\$117,700	\$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.

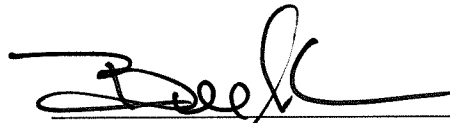
SECTION 12

This Ordinance shall take effect July 1, 2021, the public welfare requiring it.

PASSED FIRST READING April 8, 2021

PUBLIC HEARING HELD ON May 13, 2021, at 7:00 p.m.

PASSED SECOND READING May 13, 2021



BILL ANDERSON, 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 18th DAY OF May, 2021.

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

	2019-2020 <u>Actual</u>	2020-2021 <u>Estimated</u>	2021-2022 <u>Proposed</u>
** Revenues			
<i>Local Taxes</i>			
Local Sales Taxes		800,000	800,000
Local Beer Taxes		167,000	167,000
Wholesale Liquor Taxes		85,000	85,000
Cable TV Franchise Tax		38,800	38,800
Room Occupancy Tax		76,000	16,000
Total Local Taxes	<u>1,148,647</u>	<u>1,166,800</u>	<u>1,106,800</u>
<i>Building & Related Permits</i>			
Building Permits		150,000	100,000
Other Permits		17,500	17,500
Solicitation Permits		2,250	2,250
Total Licenses & Permits	<u>263,468</u>	<u>169,750</u>	<u>119,750</u>
<i>Intergovernmental Revenue</i>			
State Sales Taxes		387,760	430,644
State Income Taxes		4,000	2,000
State Beer Taxes		1,689	1,689
State Street & Transit Funds		8,055	8,055
TVA Gross Receipts Taxes		40,531	49,819
Mixed Drink Tax		15,560	15,560
Sportsbetting		0	2,000
Total Intergovernmental Revenues	<u>469,473</u>	<u>457,595</u>	<u>509,767</u>
<i>Other Revenues</i>			
City Court		75,000	75,000
Interest Earnings		2,500	2,500
Interest Earnings - Capital Projects		3,350	3,350
Donation		1,500	0
Miscellaneous		0	0
Grants (THSO, LPRF, FEMA)		410,428	5,000
Other Revenue (Zoning books, etc.)		6,000	6,000
Park & Recreation Charges		6,000	6,000
PV Tennis Association Funds		0	0
Total Other Revenues	<u>137,394</u>	<u>504,778</u>	<u>97,850</u>
TOTAL REVENUE	2,018,982	2,298,923	1,834,167
BEGINNING CASH ON HAND	2,526,806	2,745,467	2,001,030
TOTAL AVAILABLE FUNDS	<u>4,545,788</u>	<u>5,044,390</u>	<u>3,835,197</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

	2019-20 <u>Actual</u>	2020-21 <u>Estimated</u>	2021-22 <u>Proposed</u>
** Expenditures			
<i>General Government</i>			
Receptionist - Payroll		47,878	49,242
Christmas Bonus		265	300
Payroll Taxes		4,046	4,160
Hospital & Health Ins.		0	0
Retirement		4,788	7,386
Supplemental Insurance		180	180
Education & Training		500	400
Travel		400	400
Election		1,748	0
Postage & P.O. Box Rent		600	600
Membership Fees		2,600	3,860
Public Relations		6,500	6,500
Advertising		6,350	7,300
Telephone		3,600	3,600
Auditing Services		3,300	3,300
Other Professional Services		2,250	2,250
Rep. & Maint. Vehicles		1,500	1,500
Rep. & Maint. Grounds		10,000	10,000
Office Supplies		4,500	4,500
Operating		59,410	41,880
Repair & Maint. Supplies		1,900	1,900
Fuel (City Hall Vehicle)		500	500
Insurance (TML)		5,632	6,200
Donation - PV Athletic Assoc		0	1,000
Donation - Cheatham County Library		500	500
Donation - Sycamore High School		0	1,500
Donation - Transit Alliance of Mid TN		250	0
Donation - Pink Out for Hope		250	250
Miscellaneous		950	950
Capital Outlay		29,500	0
Total Governmental Expenditures	<u>128,119</u>	<u>199,897</u>	<u>160,158</u>
<i>Legislative</i>			
<i>Board of Alderman</i>			
Payroll		3,078	3,078
Payroll Taxes		260	261
Education & Training		500	500
Travel		250	250
Total Legislative Expenditures	<u>3,248</u>	<u>4,088</u>	<u>4,089</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

	2019-20 <u>Actual</u>	2020-21 <u>Estimated</u>	2021-22 <u>Proposed</u>
** Expenditures			
<i>Judicial</i>			
<i>City Court</i>			
Court Costs		7,275	7,500
Judge Salary		3,000	6,000
Operating		4,440	7,200
Total Judicial Expenditures	<u>10,327</u>	<u>14,715</u>	<u>20,700</u>
<i>Executive</i>			
<i>Mayor</i>			
Payroll		15,000	15,000
Payroll Taxes		1,268	1,268
Education & Training		2,000	2,000
Travel		2,000	2,000
Total Executive Expenditures	<u>16,726</u>	<u>20,268</u>	<u>20,268</u>
<i>Financial Administration</i>			
<i>City Recorder</i>			
Payroll		88,200	90,842
Christmas Bonus		500	500
Longevity		2,250	2,375
Payroll Taxes		7,453	7,677
Hospital & Health Ins.		8,715	9,155
Retirement		8,820	13,631
Supplemental Insurance		180	180
Education & Training		1,000	1,500
Membership Fees		450	450
Travel		1,000	1,000
Clothing & Uniform		500	500
Total Financial Administration	<u>101,311</u>	<u>119,068</u>	<u>127,810</u>
<i>City Attorney</i>			
Education & Training		600	600
Membership Fees		125	125
Professional Services		32,800	33,000
Total Attorney Expenditures	<u>30,155</u>	<u>33,525</u>	<u>33,725</u>

Town of Pleasant View, Tennessee

Statement of Budget Operations

110 -- GENERAL FUND

	2019-20 <u>Actual</u>	2020-21 <u>Estimated</u>	2021-22 <u>Proposed</u>
** Expenditures			
Central Staff Agencies			
 <i>Building Commissioner</i>			
Payroll		151,795	153,850
Christmas Bonus		685	700
Longevity		0	0
Payroll Taxes		12,827	13,001
Hospital & Health Ins.		8,715	9,155
Retirement		15,180	23,078
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)		6,610	4,835
Vehicle (Fuel)		2,000	2,000
Insurance (TML)		7,669	8,500
Capital Outlay		0	0
Total Central Staff Agencies Expenditures	<u>198,551</u>	<u>213,241</u>	<u>222,879</u>
Planning & Zoning			
Payroll		8764	8764
Payroll Taxes		741	741
Education & Training		800	800
Engineering		12,000	12,000
JECDB		14,994	14,994
Insurance		350	350
Total Planning & Zoning Expenditures	<u>29,841</u>	<u>37,649</u>	<u>37,649</u>
Police			
 <i>Police Administration</i>			
Payroll		446,268	423,649
Christmas Bonus		2,100	2,200
Longevity		6,125	4,250
Payroll Taxes		37,710	35,800
Hospital & Health Ins.		52,290	54,905
Retirement		44,626	63,547
Supplemental Insurance		1,350	1,350
Education & Training		3,500	3,500
Membership Fees		1,415	1,415
Travel		2,000	2,000
Repair & Maint. Vehicle		11,000	11,000
Operating (Pager, Cell Phone, S.O. Contract)		41,100	51,100
Clothing & Uniform		5,000	5,000
Vehicle (Fuel)		23,000	23,000
Insurance		36,218	40,000
Capital Outlay		33,542	67,000
Total Police Expenditures	<u>584,858</u>	<u>747,244</u>	<u>789,716</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

	2019-20 <u>Actual</u>	2020-21 <u>Estimated</u>	2021-22 <u>Proposed</u>
** Expenditures			
<i>Fire</i>			
Operating		429,573	386,165
Total Fire Expenditures	<u>323,110</u>	<u>429,573</u>	<u>386,165</u>
<i>Public Works</i>			
<i>Highways & Streets</i>			
Payroll		120,115	124,243
Temporary PW - Payroll		20,432	9,672
Christmas Bonus		925	750
Payroll Taxes		12,383	11,317
Hospital & Health Ins		24,255	25,468
Retirement		12,012	18,636
Supplemental Insurance		480	480
Training		500	500
Street Lighting		30,000	30,000
Professional Services		30,000	30,000
Repair & Maint. Vehicle		17,500	20,000
Maintenance - Streets		230,000	230,000
Operating		10,000	10,000
Clothing & Uniform		1,000	1,000
Vehicle (Fuel)		17,000	17,000
Street Signs & Supplies		10,000	10,000
Insurance		20,181	21,645
Capital Outlay		56,712	50,000
Total Public Works Expenditures	<u>302,439</u>	<u>613,495</u>	<u>610,711</u>
<i>Snow & Ice Removal</i>			
Operating		0	0
Total Snow & Ice Removal Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Parks & Recreation</i>			
Professional Services		34,550	15,000
Capital Outlay		531,742	117,700
Insurance		3,695	4,065
Operating		40,610	45,800
Total Parks & Recreation	<u>71,636</u>	<u>610,597</u>	<u>182,565</u>
TOTAL EXPENDITURES	<u>1,800,321</u>	<u>3,043,360</u>	<u>2,596,435</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

121 -- STATE STREET AID

	2019-20 <u>Actual</u>	2020-21 <u>Estimated</u>	2021-22 <u>Proposed</u>
** Revenues			
<i>Intergovernmental Revenue</i>			
State Gasoline & Motor Fuel Taxes		71,056	84,757
Gas .03 Tax		20,671	24,656
Gas 1989 Tax		10,335	12,328
Gas 2017 Tax		27,130	32,362
Interest		300	300
Total Intergovernmental Revenues	<u>154,449</u>	<u>129,492</u>	<u>154,403</u>
TOTAL REVENUES	154,449	129,492	154,403
BEGINNING CASH ON HAND	275,031	97,484	26,976
TOTAL AVAILABLE FUNDS	<u>429,480</u>	<u>226,976</u>	<u>181,379</u>
** Expenditures			
<i>Streets</i>			
Maintenance - Streets		200,000	140,000
Capital Outlay		0	0
Miscellaneous		0	0
Total Streets	<u>331,996</u>	<u>200,000</u>	<u>140,000</u>
TOTAL EXPENDITURES	<u>331,996</u>	<u>200,000</u>	<u>140,000</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

123 -- DRUG FUND REVENUES

	2019-20 <u>Actual</u>	2020-21 <u>Estimated</u>	2021-22 <u>Proposed</u>
** Revenues			
Drug related fines		600	100
Interest		2	2
Miscellaneous		0	0
Total Intergovernmental Revenues	<u>140</u>	<u>602</u>	<u>102</u>
TOTAL REVENUES	140	602	102
BEGINNING CASH ON HAND	1,598	1,738	340
TOTAL AVAILABLE FUNDS	<u>1,738</u>	<u>2,340</u>	<u>442</u>

**** Expenditures**

<i>Drug Investigation and Control</i>			
Operating	0	2,000	300
Total Drug Investigation & Control	<u>0</u>	<u>2,000</u>	<u>300</u>
TOTAL EXPENDITURES	<u>0</u>	<u>2,000</u>	<u>300</u>