

TOWN OF PLEASANT VIEW

ORDINANCE 22-03

**AN ORDINANCE OF THE TOWN OF PLEASANT VIEW, TENNESSEE,
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023**

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 2023, 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 2023
	Actual FY 2021	Actual FY 2022	
Revenues			
Local Taxes	\$ 1,455,657	\$ 1,334,800	\$ 1,370,800
Licenses And Permits	312,054	174,750	140,750
Intergovernmental	895,451	509,767	615,136
Fines And Fees	77,673	50,000	50,000
Miscellaneous	39,382	158,197	20,000
Total Revenues and Other Financing Sources	\$ 2,780,217	\$ 2,227,514	\$ 2,196,686
Appropriations			
Expenditures			
General Government	\$ 175,447	\$ 189,003	\$ 180,933
Legislative	3,380	4,089	4,089
Judicial	11,908	20,700	19,450
Executive	16,148	16,268	16,268
Financial Administration	103,326	127,810	133,681
City Attorney	33,500	33,725	33,725
Building Commissioner	181,704	223,082	274,870
Planning & Zoning	33,817	37,459	37,479
Police	649,447	809,916	879,950
Fire	429,573	386,165	399,745
Public Works	247,126	641,748	816,049
Snow & Ice Removal	-	-	6,000
Parks & Recreation	587,236	226,399	249,700
Total Appropriations	\$ 2,472,612	\$ 2,716,364	\$ 3,051,939
Change in Fund Balance (Revenues - Appropriations)	307,605	(488,850)	(855,253)
Beginning Fund Balance July 1	2,932,417	3,240,022	2,751,172
Ending Fund Balance June 30	\$ 3,240,022	\$ 2,751,172	\$ 1,895,919
Ending Fund Balance as a % of Total Appropriations	131.0%	101.3%	62.1%

STATE STREET AID FUND	Estimated		
	Actual FY 2021	Actual FY 2022	Budget FY 2023
Revenues			
State Gas and Motor Fuel Taxes	\$ 81,138	\$ 84,757	\$ 97,822
Gas .03 Tax	\$ 11,958	\$ 24,656	\$ 28,457
Gas 1989 Tax	\$ 38,637	\$ 12,328	\$ 14,230
Gas 2017 Tax	\$ 20,304	\$ 32,362	\$ 37,350
Miscellaneous - Interest	\$ 200	\$ 50	\$ 50
Total Revenues and Other Financing Sources	\$ 152,237	\$ 54,153	\$ 177,909
Appropriations			
Public Works Department	\$ -	\$ 140,000	\$ 350,000
Total Appropriations	\$ -	\$ 140,000	\$ 350,000
Change in Fund Balance (Revenues - Appropriations)	152,237	14,153	(172,091)
Beginning Fund Balance July 1	122,351	274,588	288,741
Ending Fund Balance June 30	\$ 74,588	\$ 88,741	\$ 116,650
Ending Fund Balance as a % of Total Appropriations	#DIV/0!	206.2%	33.3%

DRUG FUND	Estimated		
	Actual FY 2021	Actual FY 2022	Budget FY 2023
Revenues			
Fines And Forfeitures	\$ 776	\$ 100	\$ 100
Miscellaneous - Interest	2	2	2
Total Revenues and Other Financing Sources	\$ 778	\$ 102	\$ 102
Appropriations			
Drug Enforcement	\$ -	\$ 300	\$ 1,900
Capital Outlay	-	-	-
Total Appropriations	\$ -	\$ 300	\$ 1,900
Change in Fund Balance (Revenues - Appropriations)	778	(198)	(1,798)
Beginning Fund Balance July 1	1,738	2,516	2,318
Ending Fund Balance June 30	\$ 2,516	\$ 2,318	\$ 520
Ending Fund Balance as a % of Appropriations	#DIV/0!	772.7%	27.4%

SECTION 2

At the end of the current fiscal year 2022 the governing body estimates balances or deficits as follows:

Estimated Fund Balance at June 30, 2022

General Fund	\$2,751,172
State Street Aid Fund	\$288,741
Drug Fund	\$2,318

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 (2023) 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
Vehicle for Building Inspector	\$33,500	\$33,500	\$0
Vehicle for Police Department	\$51,750	\$51,750	\$0
Street Maintenance & Equipment	\$60,000	\$60,000	\$0
Parks Equipment	\$150,000	\$150,000	\$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, 2022, the public welfare requiring it.

PASSED FIRST READING April 14, 2022

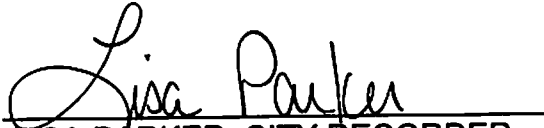
PUBLIC HEARING HELD ON May 12, 2022, at 7:00 p.m.

PASSED SECOND READING May 12, 2022



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 24th DAY OF May, 2022.

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

	2020-2021 <u>Actual</u>	2021-2022 <u>Estimated</u>	2022-2023 <u>Proposed</u>
** Revenues			
Local Taxes			
Local Sales Taxes		900,000	960,000
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		144,000	120,000
Total Local Taxes	<u>1,455,657</u>	<u>1,334,800</u>	<u>1,370,800</u>
Building & Related Permits			
Building Permits		155,000	121,000
Other Permits		17,500	17,500
Solicitation Permits		2,250	2,250
Total Licenses & Permits	<u>312,054</u>	<u>174,750</u>	<u>140,750</u>
Intergovernmental Revenue			
State Sales Taxes		430,644	533,577
State Income Taxes		2,000	0
State Beer Taxes		1,689	2,211
State Street & Transit Funds		8,055	8,941
TVA Gross Receipts Taxes		49,819	50,040
Mixed Drink Tax		15,560	15,560
Sportsbetting		2,000	4,807
Total Intergovernmental Revenues	<u>895,451</u>	<u>509,767</u>	<u>615,136</u>
Other Revenues			
City Court		50,000	50,000
Interest Earnings		500	250
Interest Earnings - Capital Projects		300	250
Insurance Proceeds		9,397	2,500
Donation		6,000	0
Grants (THSO, LPRF, FEMA)		127,000	5,000
Other Revenue (Zoning books, etc.)		6,000	6,000
Park & Recreation Charges		9,000	6,000
Total Other Revenues	<u>117,055</u>	<u>208,197</u>	<u>70,000</u>
TOTAL REVENUE	2,780,217	2,227,514	2,196,686
BEGINNING FUND BALANCE	2,932,417	3,240,022	2,751,172
TOTAL AVAILABLE FUNDS	<u>5,712,634</u>	<u>5,467,536</u>	<u>4,947,858</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Estimated</u>	<u>2022-23</u> <u>Proposed</u>
** Expenditures			
<i>General Government</i>			
Receptionist - Payroll		49,242	51,735
Christmas Bonus		300	300
Payroll Taxes		4,160	4,372
Hospital & Health Ins.		0	0
Retirement		7,386	7,761
Supplemental Insurance		180	180
Education & Training		400	1,000
Travel		400	300
Election		0	1,500
Postage & P.O. Box Rent		600	600
Membership Fees		3,860	2,600
Public Relations		6,500	6,500
Advertising		7,300	6,300
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		41,880	57,135
Repair & Maint. Supplies		1,900	1,900
Fuel (City Hall Vehicle)		500	1,000
Insurance (TML)		6,705	7,400
Donation - PV Athletic Assoc		1,000	1,000
Donation - Cheatham County Library		500	500
Donation - Sycamore High School		1,500	1,500
Donation - Pink Out for Hope		250	250
Donation - Safe Haven Cheatham Cty		0	1,000
Miscellaneous		950	950
Capital Outlay		28,340	0
Total Governmental Expenditures	<u>175,447</u>	<u>189,003</u>	<u>180,933</u>
<i>Legislative</i>			
<i>Board of Alderman</i>			
Payroll		3,078	3,078
Payroll Taxes		261	261
Education & Training		500	500
Travel		250	250
Total Legislative Expenditures	<u>3,380</u>	<u>4,089</u>	<u>4,089</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Estimated</u>	<u>2022-23</u> <u>Proposed</u>
** Expenditures			
<i>Judicial</i>			
<i>City Court</i>			
Court Costs		7,500	8,250
Judge Salary		6,000	6,000
Operating		7,200	5,200
Total Judicial Expenditures	<u>11,908</u>	<u>20,700</u>	<u>19,450</u>
<i>Executive</i>			
<i>Mayor</i>			
Payroll		15,000	15,000
Payroll Taxes		1,268	1,268
Education & Training		0	0
Travel		0	0
Total Executive Expenditures	<u>16,148</u>	<u>16,268</u>	<u>16,268</u>
<i>Financial Administration</i>			
<i>City Recorder</i>			
Payroll		90,842	94,970
Christmas Bonus		500	500
Longevity		2,375	2,500
Payroll Taxes		7,677	8,025
Hospital & Health Ins.		9,155	9,160
Retirement		13,631	14,246
Supplemental Insurance		180	180
Education & Training		1,500	1,500
Membership Fees		450	450
Travel		1,000	1,000
Operating Expense		0	650
Clothing & Uniform		500	500
Total Financial Administration	<u>103,326</u>	<u>127,810</u>	<u>133,681</u>
<i>City Attorney</i>			
Education & Training		600	600
Membership Fees		125	125
Professional Services		33,000	33,000
Total Attorney Expenditures	<u>33,500</u>	<u>33,725</u>	<u>33,725</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Estimated</u>	<u>2022-23</u> <u>Proposed</u>
** Expenditures			
<i>Central Staff Agencies</i>			
<i>Building Commissioner</i>			
Payroll		153,850	162,714
Christmas Bonus		700	750
Longevity		0	0
Payroll Taxes		13,001	13,750
Hospital & Health Ins.		10,655	14,654
Retirement		23,078	24,407
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)		4,835	4,835
Vehicle (Fuel)		2,000	4,000
Insurance (TML)		7,203	8,500
Capital Outlay		0	33,500
Total Central Staff Agencies Expenditures	<u>181,704</u>	<u>223,082</u>	<u>274,870</u>
<i>Planning & Zoning</i>			
Payroll		8764	8764
Payroll Taxes		741	741
Education & Training		800	800
Engineering		12,000	12,000
JECDB		14,994	14,994
Insurance		160	180
Total Planning & Zoning Expenditures	<u>33,817</u>	<u>37,459</u>	<u>37,479</u>
<i>Police</i>			
<i>Police Administration</i>			
Payroll		423,649	495,308
Christmas Bonus		2,200	2,450
Longevity		4,250	4,500
Payroll Taxes		35,800	41,855
Hospital & Health Ins.		58,105	62,755
Retirement		63,547	74,397
Supplemental Insurance		1,350	1,440
Education & Training		3,500	6,800
Membership Fees		1,415	1,415
Travel		2,000	2,000
Repair & Maint. Vehicle		31,000	11,000
Operating (Pager, Cell Phone, S.O. Contract)		33,760	23,080
Clothing & Uniform		7,000	8,000
Vehicle (Fuel)		23,000	43,200
Insurance		35,000	50,000
Capital Outlay		84,340	51,750
Total Police Expenditures	<u>649,447</u>	<u>809,916</u>	<u>879,950</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 – GENERAL FUND

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Estimated</u>	<u>2022-23</u> <u>Proposed</u>
** Expenditures			
Fire			
Operating		386,165	399,745
Total Fire Expenditures	<u>429,573</u>	<u>386,165</u>	<u>399,745</u>
Public Works			
Highways & Streets			
Payroll		149,243	194,960
Temporary PW - Payroll		5,000	0
Christmas Bonus		750	900
Payroll Taxes		13,317	16,575
Hospital & Health Ins		32,968	32,975
Retirement		22,386	29,244
Supplemental Insurance		480	650
Training		500	600
Street Lighting		30,000	30,000
Professional Services		30,000	30,000
Repair & Maint. Vehicle		20,000	40,000
Maintenance - Streets		230,000	300,000
Operating		10,000	13,000
Clothing & Uniform		1,750	1,500
Vehicle (Fuel)		17,000	34,000
Street Signs & Supplies		10,000	10,000
Insurance		18,354	21,645
Capital Outlay		50,000	60,000
Total Public Works Expenditures	<u>247,126</u>	<u>641,748</u>	<u>816,049</u>
Snow & Ice Removal			
Operating		0	6,000
Total Snow & Ice Removal Expenditures	<u>0</u>	<u>0</u>	<u>6,000</u>
Parks & Recreation			
Professional Services		60,000	50,000
Capital Outlay		117,700	150,000
Insurance		2,899	3,200
Operating		45,800	46,500
Total Parks & Recreation	<u>587,236</u>	<u>226,399</u>	<u>249,700</u>
TOTAL EXPENDITURES	<u>2,472,612</u>	<u>2,716,364</u>	<u>3,051,939</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

121 -- STATE STREET AID

	2020-21 <u>Actual</u>	2021-22 <u>Estimated</u>	2022-23 <u>Proposed</u>
** Revenues			
<i>Intergovernmental Revenue</i>			
State Gasoline & Motor Fuel Taxes		84,757	97,822
Gas .03 Tax		24,656	28,457
Gas 1989 Tax		12,328	14,230
Gas 2017 Tax		32,362	37,350
Interest		50	50
Total Intergovernmental Revenues	<u>152,237</u>	<u>154,153</u>	<u>177,909</u>
TOTAL REVENUES	152,237	154,153	177,909
BEGINNING FUND BALANCE	122,351	274,588	288,741
TOTAL AVAILABLE FUNDS	<u>274,588</u>	<u>428,741</u>	<u>466,650</u>
** Expenditures			
<i>Streets</i>			
Maintenance - Streets		140,000	350,000
Capital Outlay		0	0
Total Streets	<u>0</u>	<u>140,000</u>	<u>350,000</u>
TOTAL EXPENDITURES	<u>0</u>	<u>140,000</u>	<u>350,000</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

123 -- DRUG FUND REVENUES

	2020-21 <u>Actual</u>	2021-22 <u>Estimated</u>	2022-23 <u>Proposed</u>
** Revenues			
Drug related fines		100	100
Interest		2	2
Total Intergovernmental Revenues	<u>778</u>	<u>102</u>	<u>102</u>
TOTAL REVENUES	778	102	102
BEGINNING FUND BALANCE	1,738	2,516	2,318
TOTAL AVAILABLE FUNDS	<u>2,516</u>	<u>2,618</u>	<u>2,420</u>

**** Expenditures**

<i>Drug Investigation and Control</i>			
Operating	0	300	1,900
Total Drug Investigation & Control	<u>0</u>	<u>300</u>	<u>1,900</u>
TOTAL EXPENDITURES	<u>0</u>	<u>300</u>	<u>1,900</u>