

ORDINANCE NO. 23-03

**AN ORDINANCE OF THE
TOWN OF PLEASANT VIEW, TENNESSEE
ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

WHEREAS, Tenn, Code Ann. § 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 Governing Body 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 GOVERNING BODY 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 2024, 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	Actual FY 2022	Estimated Actual FY 2023	Budget FY 2024
Revenues			
Local Taxes	\$ 1,681,453	\$ 1,370,800	\$ 1,552,400
Licenses And Permits	271,049	140,750	140,750
Intergovernmental	764,541	980,636	1,796,815
Fines And Fees	46,305	50,000	50,000
Miscellaneous	61,956	175,525	527,044
Total Revenues and Other Financing Sources	\$ 2,825,304	\$ 2,717,711	\$ 4,067,009
Appropriations			
Expenditures			
General Government	\$ 159,949	\$ 552,229	\$ 182,851
Legislative	3,313	4,089	4,395
Judicial	10,850	19,450	19,850
Executive	16,147	16,268	19,678
Financial Administration	110,966	133,681	144,336
City Attorney	19,132	33,725	40,325
Building Commissioner	195,692	273,570	282,185
Planning & Zoning	25,936	37,479	37,479
ARPA Municipal Building	-	250,000	1,150,000
Police	707,765	869,950	941,236
Fire	386,164	399,745	399,745
Public Works	78,335	902,627	960,429
Snow & Ice Removal	-	6,000	6,000
Parks & Recreation	290,368	289,995	946,198
Total Appropriations	\$ 2,004,617	\$ 3,788,808	\$ 5,134,707
Change in Fund Balance (Revenues - Appropriations)	820,687	(1,071,097)	(1,067,698)
Beginning Fund Balance July 1	3,240,022	4,060,709	2,989,612
Ending Fund Balance June 30	\$ 4,060,709	\$ 2,989,612	\$ 1,921,914
Ending Fund Balance as a % of Total Appropriations	202.6%	78.9%	37.4%

STATE STREET AID FUND	Actual FY 2022	Estimated Actual FY 2023	Budget FY 2024
Revenues			
State Gas and Motor Fuel Taxes	\$ 86,796	\$ 97,822	\$ 93,857
Gas .03 Tax	24,517	28,457	27,304
Gas 1989 Tax	13,231	14,230	13,652
Gas 2017 Tax	42,775	37,350	35,836
Miscellaneous - Interest	1,141	7,500	4,000
Total Revenues and Other Financing Sources	\$ 168,460	\$ 185,359	\$ 174,649
Appropriations			
Public Works Department	\$ -	\$ 400,000	\$ 325,000
Total Appropriations	\$ -	\$ 400,000	\$ 325,000
Change in Fund Balance (Revenues - Appropriations)	168,460	(214,641)	(150,351)
Beginning Fund Balance July 1	274,588	443,048	228,407
Ending Fund Balance June 30	\$ 443,048	\$ 228,407	\$ 78,056
Ending Fund Balance as a % of Total Appropriations	#DIV/0!	57.1%	24.0%

DRUG FUND	Actual FY 2022	Estimated Actual FY 2023	Budget FY 2024
Revenues			
Fines And Forfeitures	\$ 3,049	\$ 1,100	\$ 100
Miscellaneous – Interest	1	2	2
Total Revenues and Other Financing Sources	\$ 3,050	\$ 1,102	\$ 102
Appropriations			
Drug Enforcement	\$ -	\$ 4,000	\$ 2,000
Total Appropriations	\$ -	\$ 4,000	\$ 2,000
Change in Fund Balance (Revenues - Appropriations)	3,050	(2,898)	(1,898)
Beginning Fund Balance July 1	2,516	5,566	2,668
Ending Fund Balance June 30	\$ 5,566	\$ 2,668	\$ 770
Ending Fund Balance as a % of Appropriations	#DIV/0!	66.7%	38.5%

SECTION 2: At the end of the fiscal year 2023, the governing body estimates fund balances or deficits as follows:

Fund	Estimated Fund Balance/Net Position at June 30, 2023
General Fund	\$2,989,612
State Street Aid Fund	\$ 228,407
Drug Fund	\$ 2,668

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 (2024) the governing body has pending and planned capital projects with 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
ARPA Infrastructure (paving)	\$50,000	\$50,000	\$0
ARPA Municipal Building Project	\$1,150,000	\$1,150,000	\$0
Parks – Tennis Courts and Playground Equipment	\$793,853	\$793,853	\$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 (Tenn. Code Ann. § 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 Tenn. Code Ann. § 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 Governing Body pursuant to Tenn. Code Ann. § 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.

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 pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. 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.

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, 2023, the public welfare requiring it.

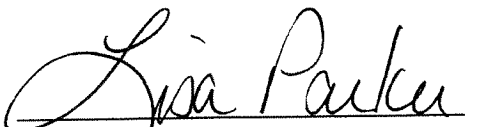
PASSED 1st READING: April 10, 2023

PUBLIC HEARING HELD ON: May 8, 2023 @ 7:00 p.m.

PASSED 2nd READING: May 8, 2023


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 23rd DAY OF May, 2023.

Town of Pleasant View, Tennessee
Statement of Budget Operations

<u>110 – GENERAL FUND</u>		2021-2022	2022-2023	2023-2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
** Revenues				
<i>Local Taxes</i>				
31610	Local Sales Taxes		960,000	1,100,000
31710	Local Beer Taxes		167,000	168,000
31720	Wholesale Liquor Taxes		85,000	96,000
31912	Cable TV Franchise Tax		38,800	32,400
31920	Room Occupancy Tax		120,000	156,000
	Total Local Taxes	<u>1,681,453</u>	<u>1,370,800</u>	<u>1,552,400</u>
<i>Building & Related Permits</i>				
32610	Building Permits		121,000	121,000
32690	Other Permits		17,500	17,500
32720	Solicitation Permits		2,250	2,250
	Total Licenses & Permits	<u>271,049</u>	<u>140,750</u>	<u>140,750</u>
<i>Intergovernmental Revenue</i>				
33193	ARPA Funds		365,500	1,150,000
33510	State Sales Taxes		533,577	562,419
33520	State Income Taxes		0	0
33530	State Beer Taxes		2,211	2,211
33552	State Street & Transit Funds		8,941	8,941
33591	TVA Gross Receipts Taxes		50,040	50,474
33540	Mixed Drink Tax		15,560	15,560
33595	Sportsbetting		4,807	7,211
	Total Intergovernmental Revenues	<u>764,541</u>	<u>980,636</u>	<u>1,796,815</u>
<i>Other Revenues</i>				
35100	City Court		50,000	50,000
36100	Interest Earnings		60,000	30,000
36190	Interest Earnings - Capital Projects		35,000	25,000
36350	Insurance Proceeds		57,025	2,500
36700	Donation		500	0
34800	Grants (THSO, LPRF, FEMA)		5,000	451,544
36900	Other Revenue (Zoning books, etc.)		6,000	6,000
34740	Park & Recreation Charges		12,000	12,000
	Total Other Revenues	<u>108,261</u>	<u>225,525</u>	<u>577,044</u>
	TOTAL REVENUE	2,825,304	2,717,711	4,067,009
	BEGINNING FUND BALANCE	3,240,022	4,060,709	2,989,612
	TOTAL AVAILABLE FUNDS	<u>6,065,326</u>	<u>6,778,420</u>	<u>7,056,621</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

	2021-2022 <u>Actual</u>	2022-2023 <u>Estimated</u>	2023-2024 <u>Proposed</u>
** Expenditures			
41000	General Government		
121		51,735	54,837
134		300	300
135		0	1,125
140		4,372	4,633
142		0	0
143		325,097	8,226
145		180	180
148		1,000	1,000
280		300	300
172		1,500	0
211		600	600
235		2,600	2,000
236		6,500	6,500
237		6,300	6,300
245		3,600	3,600
253		3,300	3,800
259		2,250	2,250
261		1,500	1,500
265		10,000	10,000
310		4,500	4,500
320		57,135	56,100
330		1,900	1,900
331		1,000	1,000
510		6,360	7,000
723		1,000	1,000
724		500	500
729		1,500	1,500
738		250	250
739		1,000	1,000
790		950	950
900		55,000	0
	<u>159,949</u>	<u>552,229</u>	<u>182,851</u>
Legislative			
41112	Board of Alderman		
111		3,078	3,360
140		261	285
148		500	500
280		250	250
	<u>3,313</u>	<u>4,089</u>	<u>4,395</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

<u>110 -- GENERAL FUND</u>		2021-2022	2022-2023	2023-2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
** Expenditures				
<i>Judicial</i>				
41210	City Court			
165	Court Costs		8,250	8,250
296	Judge Salary		6,000	6,000
320	Operating		5,200	5,600
Total Judicial Expenditures		<u>10,850</u>	<u>19,450</u>	<u>19,850</u>
<i>Executive</i>				
41310	Mayor			
111	Payroll		15,000	16,300
140	Payroll Taxes		1,268	1,378
148	Education & Training		0	1,000
280	Travel		0	1,000
Total Executive Expenditures		<u>16,147</u>	<u>16,268</u>	<u>19,678</u>
<i>Financial Administration</i>				
41510	City Recorder			
111	Payroll		94,970	103,553
134	Christmas Bonus		500	500
135	Longevity		2,500	2,500
140	Payroll Taxes		8,025	8,750
142	Hospital & Health Ins.		9,160	9,920
143	Retirement		14,246	15,533
145	Supplemental Insurance		180	180
148	Education & Training		1,500	1,500
235	Membership Fees		450	300
280	Travel		1,000	500
320	Operating Expense		650	600
326	Clothing & Uniform		500	500
Total Financial Administration		<u>110,966</u>	<u>133,681</u>	<u>144,336</u>
41520	City Attorney			
148	Education & Training		600	600
235	Membership Fees		125	125
250	Professional Services		33,000	39,600
Total Attorney Expenditures		<u>19,132</u>	<u>33,725</u>	<u>40,325</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

		2021-2022	2022-2023	2023-2024
		<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
** Expenditures				
 <i>Central Staff Agencies</i>				
41670	 <i>Building Commissioner</i>			
111	Payroll		162,714	152,136
134	Christmas Bonus		750	650
135	Longevity		0	0
140	Payroll Taxes		13,750	12,859
142	Hospital & Health Ins.		14,654	32,240
143	Retirement		24,407	22,820
145	Supplemental Insurance		360	360
148	Education & Training		2,500	2,500
235	Membership Fees		450	470
261	Repair & Maintenance of Vehicle		1,500	3,000
280	Travel		950	950
290	Code Cleanup		1,000	1,000
326	Clothing and Uniforms		1,000	1,500
320	Operating (Post, Adv., Office Supp)		4,835	5,280
331	Vehicle (Fuel)		4,000	5,000
510	Insurance (TML)		7,200	7,920
900	Capital Outlay		33,500	33,500
 Total Central Staff Agencies Expenditures		<u>195,692</u>	<u>273,570</u>	<u>282,185</u>
41700	 <i>Planning & Zoning</i>			
111	Payroll		8764	8764
140	Payroll Taxes		741	741
148	Education & Training		800	800
254	Engineering		12,000	12,000
235	JECDB		14,994	14,994
510	Insurance		180	180
 Total Planning & Zoning Expenditures		<u>25,936</u>	<u>37,479</u>	<u>37,479</u>
41991	 <i>ARPA Municipal Building</i>			
900	Capital Outlay		250,000	1,150,000
 Total ARPA Municipal Building Expenditures		<u>0</u>	<u>250,000</u>	<u>1,150,000</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

110 -- GENERAL FUND

		2021-2022 <u>Actual</u>	2022-2023 <u>Estimated</u>	2023-2024 <u>Proposed</u>
** Expenditures				
Police				
42100	Police Administration			
111	Payroll		495,308	522,076
134	Christmas Bonus		2,450	2,350
135	Longevity		4,500	4,750
140	Payroll Taxes		41,855	44,116
142	Hospital & Health Ins.		62,755	90,228
143	Retirement		74,397	78,311
145	Supplemental Insurance		1,440	1,440
148	Education & Training		6,800	6,800
235	Membership Fees		1,415	1,415
280	Travel		2,000	2,000
261	Repair & Maint. Vehicle		11,000	11,000
320	Operating (Pager, Cell Phone, S.O. Contract)		23,080	23,000
326	Clothing & Uniform		8,000	8,000
331	Vehicle (Fuel)		43,200	50,000
510	Insurance		40,000	44,000
900	Capital Outlay		51,750	51,750
	Total Police Expenditures	<u>707,765</u>	<u>869,950</u>	<u>941,236</u>
Fire				
42200	Fire			
320	Operating		399,745	399,745
	Total Fire Expenditures	<u>386,164</u>	<u>399,745</u>	<u>399,745</u>
Public Works				
43100	Public Works			
	Highways & Streets			
111	Payroll		194,960	204,014
124	Temporary PW - Payroll		0	0
134	Christmas Bonus		900	1,000
140	Payroll Taxes		16,575	17,239
142	Hospital & Health Ins		32,975	40,524
143	Retirement		29,244	30,602
145	Supplemental Insurance		650	650
148	Training		600	600
247	Street Lighting		30,000	30,000
250	Professional Services		115,500	100,000
261	Repair & Maint. Vehicle		40,000	40,000
268	Maintenance - Streets		300,000	300,000
320	Operating		13,000	15,300
326	Clothing & Uniform		1,500	1,500
331	Vehicle (Fuel)		34,000	34,000
342	Street Signs & Supplies		10,000	10,000
510	Insurance		22,723	25,000
900	Capital Outlay		60,000	60,000
931	ARPA Infrastructure (Paving)		0	50,000
	Total Public Works Expenditures	<u>290,368</u>	<u>902,627</u>	<u>960,429</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

<u>110 -- GENERAL FUND</u>	2021-2022	2022-2023	2023-2024
	<u>Actual</u>	<u>Estimated</u>	<u>Proposed</u>
** Expenditures			
43125 <i>Snow & Ice Removal</i>			
320 Operating		6,000	6,000
Total Snow & Ice Removal Expenditures	<u>0</u>	<u>6,000</u>	<u>6,000</u>
44710 <i>Parks & Recreation</i>			
250 Professional Services		50,000	100,000
900 Capital Outlay		190,000	793,853
510 Insurance		3,495	3,845
320 Operating		46,500	48,500
Total Parks & Recreation	<u>78,335</u>	<u>289,995</u>	<u>946,198</u>
TOTAL EXPENDITURES	<u>2,004,617</u>	<u>3,788,808</u>	<u>5,134,707</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

121 -- STATE STREET AID

	2021-2022 <u>Actual</u>	2022-2023 <u>Estimated</u>	2023-2024 <u>Proposed</u>
** Revenues			
<i>Intergovernmental Revenue</i>			
33551		97,822	93,857
33552		28,457	27,304
33556		14,230	13,652
33559		37,350	35,836
36100		7,500	4,000
Total Intergovernmental Revenues	<u>168,460</u>	<u>185,359</u>	<u>174,649</u>
TOTAL REVENUES	168,460	185,359	174,649
BEGINNING FUND BALANCE	274,588	288,741	228,407
TOTAL AVAILABLE FUNDS	<u>443,048</u>	<u>474,100</u>	<u>403,056</u>
** Expenditures			
43100	Streets		
268	Maintenance - Streets	400,000	325,000
900	Capital Outlay	0	0
Total Streets	<u>0</u>	<u>400,000</u>	<u>325,000</u>
TOTAL EXPENDITURES	<u>0</u>	<u>400,000</u>	<u>325,000</u>

Town of Pleasant View, Tennessee
Statement of Budget Operations

123 -- DRUG FUND REVENUES

		2021-2022 <u>Actual</u>	2022-2023 <u>Estimated</u>	2023-2024 <u>Proposed</u>
** Revenues				
35140	Drug related fines		1,100	100
36100	Interest		2	2
Total Intergovernmental Revenues		<u>3,050</u>	<u>1,102</u>	<u>102</u>
TOTAL REVENUES		3,050	1,102	102
BEGINNING FUND BALANCE		2,516	5,266	2,668
TOTAL AVAILABLE FUNDS		<u>5,566</u>	<u>6,368</u>	<u>2,770</u>
** Expenditures				
42129	<i>Drug Investigation and Control</i>			
320	Operating	0	4,000	2,000
Total Drug Investigation & Control		<u>0</u>	<u>4,000</u>	<u>2,000</u>
TOTAL EXPENDITURES		<u>0</u>	<u>4,000</u>	<u>2,000</u>