

*Terry G. Jones, Mayor*

Board of Aldermen

*M.E. Caruthers*

*L. Dagen*

*F. Dakin*

*D. C. Ford*

*H. Hawkins*

*B. Huffman*

*T. McGhee*



*Christopher J. Dorsey, City Manager*  
*Lorrie Beth Leach, City Clerk*

*CITY OF MILLINGTON*  
*7930 Nelson Road*  
*Millington, Tennessee 38053*  
*(901) 872-2211*

## **Report for October Board of Mayor and Aldermen Meeting Based on September 2014 Monthly Report**

### **General Comment**

- We will conduct a work session with a detail review of first quarter actuals versus budget on October 27th.

### **General Fund**

- Revenues are similar to last year
- Expenditures are running 1% higher than last year
- Expenditures exceeded revenues by \$34,000 for the month and \$826,000 for the first quarter (normal in local governments)

### **Water Fund**

- Revenues are only 90% of prior year sales.
- However, revenues have exceeded expenses year to date by \$19,000.

### **Sewer Fund**

- Overall revenues are only 92% of prior year sales with sales to water customers at 94% of prior year sales. Shelby County and Navy usage is also reduced comparably.
- Revenues exceeded expenses year to date by \$65,000.

### **Sanitation Fund**

- Revenues year to date exceeded expenditures by \$21,000.

### **Capital Projects Fund**

- Expenditures continued on CDBG grant funded projects in the community and funds were refunded to the State for Veterans Parkway for a refund from MLGW on street lights.

All other funds collectively have no significant activity that is different than expected for the current month or year to date based on the budget.

**CITY OF MILLINGTON**  
**PRELIMINARY REVENUE AND EXPENSE REPORT**  
**September 30, 2014**  
**(Unaudited - Modified Cash Basis)**

**PERSONNEL TARGET: 19.23%**  
**O & M TARGET: 25.00%**

ANNUAL BUDGET	CURRENT MONTH			YEAR TO DATE			ACTUAL AS % OF TOTAL BUDGET
	BUDGET MONTHLY	MONTH ACTUAL	OVER (UNDER)	BUDGET	ACTUAL	OVER (UNDER)	

GENERAL FUND								
REVENUE								
Realty Tax	2,178,560	181,547	59,018	(122,529)	544,640	59,018	(485,622)	2.7%
Local Sales Tax	3,200,000	266,667	258,748	(7,919)	800,000	258,748	(541,252)	8.1%
Hotel-Motel Tax	125,000	10,417	13,879	3,462	31,250	31,754	504	25.4%
Other Taxes	1,509,920	125,827	59,266	(66,561)	377,480	99,697	(277,783)	6.6%
Licenses & Permits	298,600	24,883	30,866	5,983	74,650	62,323	(12,327)	20.9%
Intergovernmental Revenues	2,036,770	169,731	178,128	8,397	509,193	257,891	(251,302)	12.7%
Airport Authority (Fire Services)	406,590	33,883	64,538	30,656	101,648	96,807	(4,840)	23.8%
Charges for Services	401,400	33,450	72,793	39,343	100,350	180,916	80,566	45.1%
Camera Fines	115,000	9,583	-	(9,583)	28,750	-	(28,750)	0.0%
Fines, Forfeitures & Penalties	576,600	48,050	67,979	19,929	144,150	152,735	8,585	26.5%
Grants	21,750	1,813	-	(1,813)	5,438	22,294	16,856	102.5%
Investment Income	2,000	167	259	92	500	859	359	42.9%
Other Revenues	68,425	5,702	10,085	4,383	17,106	17,485	379	25.6%
Planned Use of Fund Balance	-	-	-	-	-	-	-	100.0%
<b>Total Revenues</b>	<b>10,940,615</b>	<b>911,718</b>	<b>815,559</b>	<b>(96,159)</b>	<b>2,735,154</b>	<b>1,240,526</b>	<b>(1,494,628)</b>	<b>11.3%</b>

EXPENDITURES								
Administration & Finance Personnel	379,344	31,612	28,212	(3,400)	94,836	67,555	(27,281)	17.8%
Administration & Finance O&M	424,725	35,394	24,847	(10,546)	106,181	68,372	(37,810)	16.1%
<b>Total Administration &amp; Finance</b>	<b>804,069</b>	<b>67,006</b>	<b>53,059</b>	<b>(13,947)</b>	<b>201,017</b>	<b>135,926</b>	<b>(65,091)</b>	<b>16.9%</b>
General Government Personnel	298,684	24,890	26,210	1,319	74,671	71,136	(3,535)	23.8%
General Government O&M	1,077,768	89,814	115,666	25,852	269,442	192,999	(76,443)	17.9%
<b>Total General Government</b>	<b>1,376,452</b>	<b>114,704</b>	<b>141,876</b>	<b>27,172</b>	<b>344,113</b>	<b>264,136</b>	<b>(79,977)</b>	<b>19.2%</b>
Court Personnel	182,139	15,178	14,307	(872)	45,535	37,254	(8,281)	20.5%
Court O&M	38,800	3,233	2,872	(361)	9,700	5,958	(3,742)	15.4%
<b>Total Courts</b>	<b>220,939</b>	<b>18,412</b>	<b>17,179</b>	<b>(1,233)</b>	<b>55,235</b>	<b>43,211</b>	<b>(12,023)</b>	<b>19.6%</b>
Community Development Personnel	173,951	14,496	13,024	(1,472)	43,488	29,504	(13,984)	17.0%
Community Development O&M	99,800	8,317	2,598	(5,719)	24,950	7,669	(17,281)	7.7%
<b>Total Community Development</b>	<b>273,751</b>	<b>22,813</b>	<b>15,622</b>	<b>(7,191)</b>	<b>68,438</b>	<b>37,173</b>	<b>(31,265)</b>	<b>13.6%</b>
Human Resources Personnel	94,377	7,865	7,181	(684)	23,594	16,006	(7,589)	17.0%
Human Resources O&M	18,800	1,567	3,864	2,297	4,700	5,299	599	28.2%
<b>Total Human Resources</b>	<b>113,177</b>	<b>9,431</b>	<b>11,045</b>	<b>1,613</b>	<b>28,294</b>	<b>21,305</b>	<b>(6,989)</b>	<b>18.8%</b>
Library O&M	321,936	26,828	29,308	2,480	80,484	79,555	(929)	24.7%
<b>Total Library</b>	<b>321,936</b>	<b>26,828</b>	<b>29,308</b>	<b>2,480</b>	<b>80,484</b>	<b>79,555</b>	<b>(929)</b>	<b>24.7%</b>
Police Personnel	2,471,635	205,970	182,110	(23,859)	617,909	457,144	(160,765)	18.5%
Police O&M	491,930	40,994	25,396	(15,599)	122,983	73,682	(49,300)	15.0%
<b>Total Police</b>	<b>2,963,565</b>	<b>246,964</b>	<b>207,506</b>	<b>(39,458)</b>	<b>740,891</b>	<b>530,826</b>	<b>(210,065)</b>	<b>17.9%</b>
Fire Personnel	2,395,979	199,665	172,867	(26,798)	598,995	461,396	(137,599)	19.3%
Fire O&M	816,191	68,016	72,787	4,771	204,048	126,845	(77,203)	15.5%
<b>Total Fire</b>	<b>3,212,170</b>	<b>267,681</b>	<b>245,654</b>	<b>(22,027)</b>	<b>803,043</b>	<b>588,241</b>	<b>(214,801)</b>	<b>18.3%</b>
Public Works Personnel	178,804	14,900	13,810	(1,091)	44,701	35,127	(9,574)	19.6%
Public Works O&M	64,600	5,383	(4,119)	(9,503)	16,150	21,081	4,931	32.6%
PW - Support Services Personnel	92,373	7,698	7,878	181	23,093	24,628	1,535	26.7%
PW - Support Services O&M	40,280	3,357	2,788	(569)	10,070	8,142	(1,928)	20.2%
PW - Streets Personnel	223,206	18,601	16,495	(2,106)	55,802	38,421	(17,380)	17.2%
PW - Parks Personnel	86,850	7,238	7,083	(155)	21,713	19,229	(2,484)	22.1%
PW - Parks O&M	67,100	5,592	2,926	(2,666)	16,775	11,742	(5,033)	17.5%
<b>Total Public Works</b>	<b>753,213</b>	<b>62,768</b>	<b>46,860</b>	<b>(15,908)</b>	<b>188,303</b>	<b>158,370</b>	<b>(29,934)</b>	<b>21.0%</b>

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**O & M TARGET: 25.00%**

	ANNUAL BUDGET	CURRENT MONTH			YEAR TO DATE			ACTUAL AS % OF TOTAL BUDGET
		BUDGET MONTHLY	MONTH ACTUAL	OVER (UNDER)	BUDGET	ACTUAL	OVER (UNDER)	
<b>GENERAL FUND</b>								
<b>EXPENDITURES, continued</b>								
Arts & Recreation Admin Personnel	288,773	24,064	22,060	(2,004)	72,193	56,038	(16,155)	19.4%
Arts & Recreation Admin O&M	70,500	5,875	4,459	(1,416)	17,625	15,126	(2,499)	21.5%
Youth Program Personnel	24,760	2,063	-	(2,063)	6,190	2,531	(3,659)	10.2%
Youth Program O&M	16,450	1,371	-	(1,371)	4,113	-	(4,113)	0.0%
Adult Program Personnel	5,921	493	-	(493)	1,480	-	(1,480)	0.0%
Adult Program O&M	1,100	92	-	(92)	275	-	(275)	0.0%
Baker Center O&M	60,000	5,000	3,445	(1,555)	15,000	10,906	(4,094)	18.2%
Civic Center O&M	86,500	7,208	7,971	763	21,625	20,290	(1,335)	23.5%
Farmers Market	3,200	267	64	(202)	800	212	(588)	6.6%
USA Stadium Complex Personnel	142,174	11,848	10,519	(1,329)	35,544	32,286	(3,257)	22.7%
USA Stadium Complex O&M	201,965	16,830	33,042	16,212	50,491	70,372	19,881	34.8%
<b>Total Arts, Recreation &amp; Parks</b>	<b>901,343</b>	<b>75,112</b>	<b>81,560</b>	<b>6,448</b>	<b>225,336</b>	<b>207,762</b>	<b>(17,574)</b>	<b>23.1%</b>
<b>Total General Fund Expenditures</b>	<b>10,940,615</b>	<b>911,718</b>	<b>849,668</b>	<b>(62,050)</b>	<b>2,735,154</b>	<b>2,066,506</b>	<b>(668,648)</b>	<b>18.9%</b>
<b>TOTAL PERSONNEL</b>	<b>7,038,970</b>	<b>586,581</b>	<b>521,755</b>	<b>(64,826)</b>	<b>1,759,743</b>	<b>1,348,255</b>	<b>(411,488)</b>	<b>19.2%</b>
<b>TOTAL O &amp; M</b>	<b>3,901,645</b>	<b>325,137</b>	<b>327,913</b>	<b>2,775</b>	<b>975,411</b>	<b>718,251</b>	<b>(257,161)</b>	<b>18.4%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(34,109)</b>	<b>(34,109)</b>	<b>-</b>	<b>(825,980)</b>	<b>(825,980)</b>	
<b>STATE DRUG FUND</b>								
Revenues	33,792	2,816	16	(2,800)	8,448	80	(8,368)	0.2%
Expenditures	33,792	2,816	397	(2,419)	8,448	3,649	(4,799)	10.8%
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(381)</b>	<b>(381)</b>	<b>-</b>	<b>(3,569)</b>	<b>(3,569)</b>	
<b>DEA - DRUG FUND</b>								
Revenues	60,500	5,042	69,142	64,100	15,125	72,539	57,414	119.9%
Expenditures	60,500	5,042	1,628	(3,414)	15,125	2,953	(12,172)	4.9%
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>67,514</b>	<b>67,514</b>	<b>-</b>	<b>69,586</b>	<b>69,586</b>	
<b>STATE STREET AID FUND</b>								
Revenues	308,726	25,727	26,088	361	77,182	26,093	(51,088)	8.5%
O&M Expenditures	380,700	31,725	62,711	30,986	95,175	92,605	(2,570)	24.3%
Transfers from Other Funds	(71,974)	(5,998)	-	5,998	(17,994)	-	17,994	0.0%
<b>Total Expenditures</b>	<b>308,726</b>	<b>25,727</b>	<b>62,711</b>	<b>36,984</b>	<b>77,182</b>	<b>92,605</b>	<b>15,423</b>	<b>30.0%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(36,623)</b>	<b>(36,623)</b>	<b>-</b>	<b>(66,512)</b>	<b>(66,512)</b>	
<b>DEBT SERVICE FUND</b>								
Planned Use of Fund Balance	-	-	-	-	-	-	-	100.0%
Other Revenues	5	0	1	0	1	2	1	39.4%
<b>Total Revenues</b>	<b>5</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>39.4%</b>
Expenditures	691,713	57,643	120,750	63,108	172,928	146,361	(26,568)	21.2%
Transfers from Other funds	(691,708)	(57,642)	(107,000)	(49,358)	(172,927)	(157,000)	15,927	22.7%
<b>Total Expenditures</b>	<b>5</b>	<b>0</b>	<b>13,750</b>	<b>13,750</b>	<b>1</b>	<b>(10,639)</b>	<b>(10,641)</b>	<b>-212788.8%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>0</b>	<b>(13,750)</b>	<b>(13,750)</b>	<b>-</b>	<b>10,641</b>	<b>10,641</b>	

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<b>CAPITAL IMPROVEMENTS FUND</b>								
Veterans Parkway from State	-	-	-	-	-	-	-	#DIV/0!
Debt Proceeds	-	-	-	-	-	-	-	
Other Revenues	1,600,000	133,333	20	(133,313)	400,000	77	(399,923)	
Planned Use of Fund Balance	-	-	-	-	-	-	-	100.0%
<b>Total Revenues</b>	<b>1,600,000</b>	<b>133,333</b>	<b>20</b>	<b>(133,313)</b>	<b>400,000</b>	<b>77</b>	<b>(399,923)</b>	<b>0.0%</b>
Expenditures	1,750,000	145,833	306,530	160,696	437,500	366,369	(71,131)	20.9%
Transfers from Other funds	(150,000)	(12,500)	-	12,500	(37,500)	-	37,500	0.0%
Transfers to Other funds	-	-	-	-	-	-	-	#DIV/0!
<b>Total Expenditures</b>	<b>1,600,000</b>	<b>133,333</b>	<b>306,530</b>	<b>173,196</b>	<b>400,000</b>	<b>366,369</b>	<b>(33,631)</b>	<b>22.9%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(306,510)</b>	<b>(306,510)</b>	<b>-</b>	<b>(366,291)</b>	<b>(366,291)</b>	
<b>CON CAPITAL IMPROVEMENTS FUND</b>								
Planned Use of Fund Balance	24,581	2,048	-	(2,048)	6,145	-	(6,145)	100.0%
Other Revenues	-	-	1	1	-	2	2	
Expenditures	24,581	2,048	-	(2,048)	6,145	-	(6,145)	0.0%
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>2</b>	<b>2</b>	
<b>STORMWATER FUND</b>								
Revenues	265,080	22,090	21,657	(433)	66,270	55,447	(10,823)	20.9%
Planned Use of Fund Balance	110,943	9,245	-	(9,245)	27,736	-	(27,736)	100.0%
<b>Total Revenues</b>	<b>376,023</b>	<b>31,335</b>	<b>21,657</b>	<b>(9,679)</b>	<b>94,006</b>	<b>55,447</b>	<b>(38,558)</b>	<b>14.7%</b>
Total Expenditures	376,023	31,335	18,809	(12,527)	94,006	61,972	(32,034)	16.5%
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>2,848</b>	<b>2,848</b>	<b>-</b>	<b>(6,525)</b>	<b>(6,525)</b>	
<b>SANITATION FUND</b>								
Revenues	997,075	83,090	84,017	927	249,269	213,390	(35,879)	21.4%
Personnel	599,093	49,924	46,605	(3,319)	149,773	121,976	(27,797)	20.4%
O&M Expenditures	397,982	33,165	36,079	2,914	99,496	70,516	(28,980)	17.7%
<b>Total Expenditures</b>	<b>997,075</b>	<b>83,090</b>	<b>82,684</b>	<b>(406)</b>	<b>249,269</b>	<b>192,492</b>	<b>(56,777)</b>	<b>19.3%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>1,333</b>	<b>1,333</b>	<b>-</b>	<b>20,898</b>	<b>20,898</b>	
<b>WATER FUND</b>								
Revenues	1,261,850	105,154	113,907	8,753	315,463	281,184	(34,279)	22.3%
Personnel	578,354	48,196	45,389	(2,807)	144,589	120,002	(24,586)	20.7%
O&M Expenditures	683,496	56,958	43,543	(13,415)	170,874	142,669	(28,205)	20.9%
<b>Total Expenditures</b>	<b>1,261,850</b>	<b>105,154</b>	<b>88,932</b>	<b>(16,223)</b>	<b>315,463</b>	<b>262,672</b>	<b>(52,791)</b>	<b>20.8%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>24,975</b>	<b>24,975</b>	<b>-</b>	<b>18,512</b>	<b>18,512</b>	
<b>SEWER FUND</b>								
Fees from Shelby County	137,000	11,417	8,582	(2,835)	34,250	26,953	(7,297)	19.7%
Fees from US Navy	600,000	50,000	43,667	(6,333)	150,000	102,614	(47,386)	17.1%
All Other Revenues	1,097,500	91,458	65,112	(26,346)	274,375	255,417	(18,958)	23.3%
<b>Total Revenues</b>	<b>1,834,500</b>	<b>152,875</b>	<b>117,361</b>	<b>(35,514)</b>	<b>458,625</b>	<b>384,984</b>	<b>(73,641)</b>	<b>21.0%</b>
Personnel	636,006	53,001	49,283	(3,717)	159,002	131,247	(27,754)	20.6%
O&M Expenditures	1,198,494	99,875	47,282	(52,593)	299,624	188,915	(110,708)	15.8%
<b>Total Expenditures</b>	<b>1,834,500</b>	<b>152,875</b>	<b>96,565</b>	<b>(56,310)</b>	<b>458,625</b>	<b>320,163</b>	<b>(138,462)</b>	<b>17.5%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>20,796</b>	<b>20,796</b>	<b>-</b>	<b>64,821</b>	<b>64,821</b>	
<b>CITY SALES TAX FUND</b>								
<b>Total Revenues</b>	<b>2,108,000</b>	<b>175,667</b>	<b>116,173</b>	<b>(59,493)</b>	<b>527,000</b>	<b>116,232</b>	<b>(410,768)</b>	<b>5.5%</b>
<b>Total Expenditures</b>	<b>2,108,000</b>	<b>175,667</b>	<b>1,485</b>	<b>(174,182)</b>	<b>-</b>	<b>812,135</b>	<b>812,135</b>	<b>38.5%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>114,688</b>	<b>114,688</b>	<b>527,000</b>	<b>(695,903)</b>	<b>(1,222,903)</b>	