

Terry G. Jones, Mayor



Chris Dorsey, City Manager  
Lorrie Beth Leach, City Clerk

Board of Aldermen

M. Caruthers  
L. Dagen  
F. Dakin  
D. C. Ford  
H. Hawkins  
B. Huffman  
T. McGhee

# *City of Millington*

*7930 Nelson Road  
Millington, Tennessee 38053-2004  
(901) 872-2211*

## **Report for Board of Mayor and Aldermen Based on Preliminary May 2014 Monthly Report**

### **General Comments**

- May Financials are attached.
- Compensation has a two week delay from time worked until payroll. May compensation and fringe benefits represent three pay-periods and year-to-date is twenty-three pay-periods. There are three (3) pay-periods remaining to be booked in June.
- Numerous revenues received through August 31<sup>st</sup> count as revenues of the prior year (except in Water, Sewer and Sanitation Funds). As a result, year to date results may include only nine months instead of eleven months revenues.
- Overall, results are as budgeted and expected.

### **General Fund**

- Revenues year-to-date are about \$146,000 over last year to date.
- Local sales tax revenues are in line or slightly better than those in FY10, FY11 and FY12 but are only 95% of collections for the same months in FY13. We project total collections to be \$3,061,000 or \$139,000 below budget. This does not relate to funding for schools.
- City court fine collections are continuing to be well below collections for FY10 to FY14. Collections will only be about 50% of the prior year's average. Both the budget and prior year collections are \$600,000.
- Expenditures year-to-date are \$559,000 under the prior year. Reduction comes from reduced staffing, vacancies unfilled, and management controls.
- Revenues exceeded expenditures year-to-date by \$58,000. As of this time last year, the expenditures exceeded revenues by \$647,000.
- Even after absorbing the impact of the Comptroller's required changes in accounting, based on our balanced budget and activity to date, FY14 should end with a slight increase to fund balance.

### **Capital Projects Fund**

- No significant activity during the month.

### **Sanitation Fund**

- Revenues year to date exceeded expenditures by \$172,000.
- Current fee structure should eliminate deficit of \$187,409 from past years. However, the snow and ice storm at the beginning of March has caused unplanned expenditures in this year. Reimbursement from FEMA and TEMA of 87.5% of these costs will not be received until FY15.
- Current rates do not allow for purchase of new trucks and other equipment as needed.

### **Water Fund**

- Revenues exceeded expenses year to date by \$47,000.
- Rate structure is under review by MTAS and recommendations will be presented to Board during July.

### **Sewer Fund**

- Revenues exceeded expenses year to date by \$491,000.
- Contractor was given start to work order in December 2013 on sewer plant renovations. Project will take up to a year.

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  
May 31, 2014  
(Unaudited - Modified Cash Basis)**

**PERSONNEL TARGET: 88.46%**  
**O & M TARGET: 91.67%**

	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>REVENUE</b>								
Realty Tax	2,142,505	178,542	19,585	(158,958)	1,963,963	2,128,737	164,774	99.4%
Local Sales Tax	3,200,000	266,667	273,155	6,489	2,933,333	2,311,765	(621,568)	72.2%
Hotel-Motel Tax	115,000	9,583	16,000	6,417	105,417	111,284	5,867	96.8%
Other Taxes	1,475,137	122,928	119,755	(3,173)	1,352,209	1,274,801	(77,408)	86.4%
Licenses & Permits	284,250	23,688	(13,637)	(37,324)	260,563	277,308	16,746	97.6%
Intergovernmental Revenues	1,908,755	159,063	110,684	(48,379)	1,749,692	1,603,179	(146,513)	84.0%
Airport Authority (Fire Services)	387,229	32,269	32,304	35	354,960	354,995	35	91.7%
Charges for Services	380,200	31,683	28,011	(3,672)	348,517	344,109	(4,407)	90.5%
Camera Fines	115,000	9,583	20,407	10,824	105,417	102,059	(3,358)	88.7%
Fines, Forfeitures & Penalties	607,700	50,642	22,359	(28,283)	557,058	294,111	(262,947)	48.4%
Grants	123,177	10,265	29,550	19,285	112,912	127,731	14,819	103.7%
Investment Income	2,000	167	278	112	1,833	2,625	792	131.2%
Other Revenues	70,805	5,900	16,860	10,959	64,905	146,472	81,568	206.9%
Planned Use of Fund Balance	-	-	-	-	-	-	-	100.0%
<b>Total Revenues</b>	<b>10,811,758</b>	<b>900,980</b>	<b>675,311</b>	<b>(225,669)</b>	<b>9,910,778</b>	<b>9,079,177</b>	<b>(831,601)</b>	<b>84.0%</b>
<b>EXPENDITURES</b>								
Administration & Finance Personnel	351,263	29,272	49,570	20,298	321,991	369,394	47,403	105.2%
Administration & Finance O&M	443,066	36,922	59,417	22,495	406,144	351,421	(54,723)	79.3%
<b>Total Administration &amp; Finance</b>	<b>794,329</b>	<b>66,194</b>	<b>108,987</b>	<b>42,793</b>	<b>728,135</b>	<b>720,816</b>	<b>(7,319)</b>	<b>90.7%</b>
General Government Personnel	318,912	26,576	11,350	(15,226)	292,336	294,990	2,654	92.5%
General Government O&M	1,040,448	86,704	156,119	69,415	953,744	938,125	(15,619)	90.2%
<b>Total General Government</b>	<b>1,359,360</b>	<b>113,280</b>	<b>167,469</b>	<b>54,189</b>	<b>1,246,080</b>	<b>1,233,115</b>	<b>(12,965)</b>	<b>90.7%</b>
Court Personnel	204,674	17,056	18,213	1,157	187,618	163,939	(23,679)	80.1%
Court O&M	38,550	3,213	2,146	(1,066)	35,338	31,004	(4,334)	80.4%
<b>Total Courts</b>	<b>243,224</b>	<b>20,269</b>	<b>20,359</b>	<b>91</b>	<b>222,955</b>	<b>194,943</b>	<b>(28,012)</b>	<b>80.1%</b>
Community Development Personnel	209,688	17,474	21,169	3,695	192,214	145,155	(47,060)	69.2%
Community Development O&M	96,600	8,050	13,086	5,036	88,550	52,205	(36,345)	54.0%
<b>Total Community Development</b>	<b>306,288</b>	<b>25,524</b>	<b>34,255</b>	<b>8,731</b>	<b>280,764</b>	<b>197,360</b>	<b>(83,404)</b>	<b>64.4%</b>
Human Resources Personnel	101,686	8,474	14,718	6,244	93,212	89,988	(3,224)	88.5%
Human Resources O&M	18,800	1,567	1,465	(101)	17,233	10,617	(6,616)	56.5%
<b>Total Human Resources</b>	<b>120,486</b>	<b>10,041</b>	<b>16,183</b>	<b>6,143</b>	<b>110,446</b>	<b>100,605</b>	<b>(9,841)</b>	<b>83.5%</b>
Library O&M	321,936	26,828	37,850	11,022	295,108	288,653	(6,455)	89.7%
<b>Total Library</b>	<b>321,936</b>	<b>26,828</b>	<b>37,850</b>	<b>11,022</b>	<b>295,108</b>	<b>288,653</b>	<b>(6,455)</b>	<b>89.7%</b>
Police Personnel	2,308,692	192,391	242,937	50,546	2,116,301	1,973,460	(142,841)	85.5%
Police O&M	470,024	39,169	34,899	(4,269)	430,855	320,977	(109,878)	68.3%
<b>Total Police</b>	<b>2,778,716</b>	<b>231,560</b>	<b>277,836</b>	<b>46,277</b>	<b>2,547,156</b>	<b>2,294,438</b>	<b>(252,719)</b>	<b>82.6%</b>
Fire Personnel	2,315,942	192,995	250,914	57,918	2,122,947	2,001,346	(121,601)	86.4%
Fire O&M	780,159	65,013	45,527	(19,486)	715,146	579,437	(135,709)	74.3%
<b>Total Fire</b>	<b>3,096,101</b>	<b>258,008</b>	<b>296,441</b>	<b>38,433</b>	<b>2,838,093</b>	<b>2,580,783</b>	<b>(257,309)</b>	<b>83.4%</b>
Public Works Personnel	174,485	14,540	19,470	4,930	159,945	153,457	(6,487)	87.9%
Public Works O&M	63,400	5,283	13,765	8,481	58,117	81,007	22,890	127.8%
PW - Support Services Personnel	136,018	11,335	15,563	4,228	124,683	127,614	2,931	93.8%
PW - Support Services O&M	39,380	3,282	3,139	(143)	36,098	28,218	(7,880)	71.7%
PW - Streets Personnel	230,723	19,227	26,625	7,398	211,496	183,003	(28,493)	79.3%
PW - Parks Personnel	153,417	12,785	10,222	(2,562)	140,632	108,460	(32,172)	70.7%
PW - Parks O&M	66,500	5,542	5,613	72	60,958	51,745	(9,213)	77.8%
<b>Total Public Works</b>	<b>863,923</b>	<b>71,994</b>	<b>94,398</b>	<b>22,404</b>	<b>791,929</b>	<b>733,505</b>	<b>(58,424)</b>	<b>84.9%</b>

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May 31, 2014  
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**PERSONNEL TARGET: 88.46%**  
**O & M TARGET: 91.67%**

	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	294,681	24,557	30,806	6,249	270,124	209,288	(60,836)	71.0%
Arts & Recreation Admin O&M	103,250	8,604	13,277	4,673	94,646	57,132	(37,514)	55.3%
Youth Program Personnel	25,836	2,153	1,211	(942)	23,683	3,515	(20,168)	13.6%
Youth Program O&M	15,250	1,271	9,267	7,996	13,979	11,904	(2,076)	78.1%
Adult Program Personnel	7,482	624	420	(204)	6,859	4,065	(2,794)	54.3%
Adult Program O&M	1,200	100	-	(100)	1,100	699	(401)	58.2%
Baker Center O&M	61,000	5,083	5,865	782	55,917	48,057	(7,860)	78.8%
Civic Center O&M	100,657	8,388	4,032	(4,356)	92,269	71,793	(20,476)	71.3%
Farmers Market	5,500	458	197	(261)	5,042	2,058	(2,984)	37.4%
USA Stadium Complex Personnel	140,227	11,686	16,596	4,910	128,541	117,882	(10,659)	84.1%
USA Stadium Complex O&M	172,312	14,359	8,514	(5,845)	157,953	149,793	(8,160)	86.9%
<b>Total Arts, Recreation &amp; Parks</b>	<b>927,395</b>	<b>77,283</b>	<b>90,184</b>	<b>12,901</b>	<b>850,112</b>	<b>676,184</b>	<b>(173,928)</b>	<b>72.9%</b>
<b>Total General Fund Expenditures</b>	<b>10,811,758</b>	<b>900,980</b>	<b>1,143,963</b>	<b>242,983</b>	<b>9,910,778</b>	<b>9,020,402</b>	<b>(890,377)</b>	<b>83.4%</b>
<b>TOTAL PERSONNEL</b>	<b>6,973,726</b>	<b>581,144</b>	<b>729,784</b>	<b>148,640</b>	<b>6,392,582</b>	<b>5,945,557</b>	<b>(447,026)</b>	<b>85.3%</b>
<b>TOTAL O &amp; M</b>	<b>3,838,032</b>	<b>319,836</b>	<b>414,179</b>	<b>94,343</b>	<b>3,518,196</b>	<b>3,074,845</b>	<b>(443,351)</b>	<b>80.1%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(468,652)</b>	<b>(468,652)</b>	<b>-</b>	<b>58,776</b>	<b>58,776</b>	
<b>STATE DRUG FUND</b>								
Revenues	73,707	6,142	2,197	(3,945)	67,565	9,267	(58,298)	12.6%
Expenditures	73,707	6,142	968	(5,174)	67,565	11,052	(56,513)	15.0%
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>1,229</b>	<b>1,229</b>	<b>-</b>	<b>(1,785)</b>	<b>(1,785)</b>	
<b>DEA - DRUG FUND</b>								
Revenues	113,917	9,493	3,669	(5,824)	104,424	77,884	(26,540)	68.4%
Expenditures	113,917	9,493	1,277	(8,216)	104,424	38,043	(66,381)	33.4%
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>2,392</b>	<b>2,392</b>	<b>-</b>	<b>39,840</b>	<b>39,840</b>	
<b>STATE STREET AID FUND</b>								
Revenues	273,236	22,770	23,344	575	250,466	228,925	(21,541)	83.8%
O&M Expenditures	363,047	30,254	41,694	11,440	332,793	263,035	(69,759)	72.5%
Transfers from Other Funds	(89,811)	(7,484)	-	7,484	(82,327)	(33,456)	48,871	37.3%
<b>Total Expenditures</b>	<b>273,236</b>	<b>22,770</b>	<b>41,694</b>	<b>18,924</b>	<b>250,466</b>	<b>229,579</b>	<b>(20,888)</b>	<b>84.0%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(18,350)</b>	<b>(18,350)</b>	<b>-</b>	<b>(654)</b>	<b>(654)</b>	
<b>DEBT SERVICE FUND</b>								
Planned Use of Fund Balance	-	-	-	-	-	-	-	100.0%
Other Revenues	10	1	5	5	9	15	6	147.7%
<b>Total Revenues</b>	<b>10</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>9</b>	<b>15</b>	<b>6</b>	<b>147.7%</b>
Expenditures	756,433	63,036	328,250	265,214	693,397	732,252	38,855	96.8%
Transfers from Other funds	(756,423)	(63,035)	(156,119)	(93,084)	(693,388)	(747,423)	(54,035)	98.8%
<b>Total Expenditures</b>	<b>10</b>	<b>1</b>	<b>172,131</b>	<b>172,130</b>	<b>9</b>	<b>(15,171)</b>	<b>(15,180)</b>	<b>-151711.2%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>(0)</b>	<b>(172,126)</b>	<b>(172,130)</b>	<b>(0)</b>	<b>15,186</b>	<b>15,186</b>	

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**PERSONNEL TARGET: 88.46%**  
**O & M TARGET: 91.67%**

	ANNUAL BUDGET	CURRENT MONTH			YEAR TO DATE			ACTUAL AS % OF TOTAL BUDGET
		BUDGET MONTHLY	MONTH ACTUAL	OVER (UNDER)	BUDGET	ACTUAL	OVER (UNDER)	
<b>CAPITAL IMPROVEMENTS FUND</b>								
Veterans Parkway from State	-	-	-	-	-	193,631	193,631	#DIV/0!
Debt Proceeds	-	-	-	-	-	-	-	
Other Revenues	366,500	30,542	7	(30,535)	335,958	397,409	61,451	
Planned Use of Fund Balance	256,000	21,333		(21,333)	234,667		(234,667)	100.0%
<b>Total Revenues</b>	<b>622,500</b>	<b>51,875</b>	<b>7</b>	<b>(51,868)</b>	<b>570,625</b>	<b>591,040</b>	<b>20,415</b>	<b>94.9%</b>
Expenditures	665,000	55,417	118,143	62,726	609,583	688,085	78,502	103.5%
Transfers from Other funds	(207,500)	(17,292)	-	17,292	(190,208)	-	190,208	0.0%
Transfers to Other funds	165,000	13,750	-	(13,750)	151,250	-	(151,250)	0.0%
<b>Total Expenditures</b>	<b>622,500</b>	<b>51,875</b>	<b>118,143</b>	<b>66,268</b>	<b>570,625</b>	<b>688,085</b>	<b>117,460</b>	<b>110.5%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(118,136)</b>	<b>(118,136)</b>	<b>-</b>	<b>(97,045)</b>	<b>(97,045)</b>	
<b>CON CAPITAL IMPROVEMENTS FUND</b>								
Planned Use of Fund Balance	24,569	2,047		(2,047)	22,522		(22,522)	100.0%
Other Revenues	-	-	1	1	-	11	11	
Expenditures	24,569	2,047	-	(2,047)	22,522	-	(22,522)	0.0%
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>11</b>	<b>11</b>	
<b>STORMWATER FUND</b>								
Revenues	258,480	21,540	21,744	204	236,940	250,116	13,176	96.8%
Planned Use of Fund Balance	163,454	13,621	-	(13,621)	149,833	-	(149,833)	100.0%
<b>Total Revenues</b>	<b>421,934</b>	<b>35,161</b>	<b>21,744</b>	<b>(13,417)</b>	<b>386,773</b>	<b>250,116</b>	<b>(136,657)</b>	<b>59.3%</b>
Total Expenditures	421,934	35,161	38,196	3,035	386,773	323,848	(62,925)	76.8%
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(16,452)</b>	<b>(16,452)</b>	<b>-</b>	<b>(73,732)</b>	<b>(73,732)</b>	
<b>SANITATION FUND</b>								
Revenues	985,400	82,117	84,441	2,325	903,283	920,224	16,941	93.4%
Personnel	591,454	49,288	60,985	11,697	542,166	515,587	(26,580)	87.2%
O&M Expenditures	297,996	24,833	32,691	7,858	273,163	232,242	(40,921)	77.9%
<b>Total Expenditures</b>	<b>889,450</b>	<b>74,121</b>	<b>93,676</b>	<b>19,555</b>	<b>815,329</b>	<b>747,829</b>	<b>(67,500)</b>	<b>84.1%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>95,950</b>	<b>7,996</b>	<b>(9,235)</b>	<b>(17,231)</b>	<b>87,954</b>	<b>172,395</b>	<b>84,441</b>	
<b>WATER FUND</b>								
Revenues	1,335,650	111,304	97,496	(13,808)	1,224,346	1,107,948	(116,398)	83.0%
Personnel	558,898	46,575	58,331	11,756	512,323	498,777	(13,546)	89.2%
O&M Expenditures	701,856	58,488	46,393	(12,095)	643,368	561,784	(81,584)	80.0%
<b>Total Expenditures</b>	<b>1,260,754</b>	<b>105,063</b>	<b>104,723</b>	<b>(339)</b>	<b>1,155,691</b>	<b>1,060,561</b>	<b>(95,130)</b>	<b>84.1%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>74,896</b>	<b>6,241</b>	<b>(7,228)</b>	<b>(13,469)</b>	<b>68,655</b>	<b>47,387</b>	<b>(21,268)</b>	
<b>SEWER FUND</b>								
Fees from Shelby County	130,000	10,833	11,676	843	119,167	135,873	16,707	104.5%
Fees from US Navy	545,000	45,417	52,295	6,879	499,583	620,443	120,859	113.8%
All Other Revenues	1,135,500	94,625	88,550	(6,075)	1,040,875	984,164	(56,711)	86.7%
<b>Total Revenues</b>	<b>1,810,500</b>	<b>150,875</b>	<b>152,521</b>	<b>1,646</b>	<b>1,659,625</b>	<b>1,740,480</b>	<b>80,855</b>	<b>96.1%</b>
Personnel	610,460	50,872	62,856	11,984	559,588	530,468	(29,121)	86.9%
O&M Expenditures	1,200,040	100,003	59,821	(40,182)	1,100,037	718,377	(381,659)	59.9%
<b>Total Expenditures</b>	<b>1,810,500</b>	<b>150,875</b>	<b>122,677</b>	<b>(28,198)</b>	<b>1,659,625</b>	<b>1,248,845</b>	<b>(410,780)</b>	<b>69.0%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>29,844</b>	<b>29,844</b>	<b>-</b>	<b>491,635</b>	<b>491,635</b>	
<b>CITY SALES TAX FUND</b>								
<b>Total Revenues</b>	<b>1,300,000</b>	<b>108,333</b>	<b>122,682</b>	<b>14,348</b>	<b>1,191,667</b>	<b>1,038,241</b>	<b>(153,426)</b>	<b>79.9%</b>
<b>Total Expenditures</b>	<b>1,300,000</b>	<b>108,333</b>	<b>90,090</b>	<b>(18,243)</b>	<b>-</b>	<b>366,035</b>	<b>366,035</b>	<b>28.2%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>32,592</b>	<b>32,592</b>	<b>1,191,667</b>	<b>672,206</b>	<b>(519,460)</b>	