

Terry G. Jones, Mayor



Mike Chesney, 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 October 2013 Monthly Report**

### **General Comments**

- October Financials are attached.
- Compensation has a two week delay from time worked until payroll. October compensation and fringe benefits represent two pay-periods and year-to-date is seven pay-periods.
- Numerous revenues received through August 31<sup>st</sup> count as revenues of the prior year (except in Water, Sewer and Sanitation Funds).
- Overall, results are as budgeted and expected. Unexpected expenditures for General Fund are being funded by savings through vacancies and cost controls.

### **General Fund**

- Cash balance declined by \$140,000 for the month
- Revenues are \$100,000 over the same month last year
- Revenues year-to-date are \$24,000 over the prior year
- Expenditures are \$229,000 less than the same month last year
- Expenditures year-to-date are \$266,000 under the prior year
- Expenditures exceeded revenues year-to-date by \$950,000 (normal in local governments)

### **Water Fund**

- Revenues are slightly higher than the prior year.
- Revenues exceeded expenses year to date by almost \$65,000.
- Roof for north water plant will be replaced and depreciated during the year.
- A deficit from prior years' operations of \$ 2.6 million still exists and must be eliminated in the future.
- Rate structure is under review by MTAS and recommendations will be presented to Board during this year.

### **Sewer Fund**

- Revenues are \$44,000 year to date over last year.
- Revenues exceeded expenses year to date by \$126,000.
- Rate structure appears sufficient to cover current costs and additional depreciation after sewer plant is renovated.

### **Sanitation Fund**

- Revenues are \$6,500 over same month last year and \$ 27,000 more year to date.
- Expenditures are \$4,000 more year to date than last year when non-recurring truck purchase in October 2012 is not considered.
- Revenues year to date exceeded expenditures by \$71,000.
- Current fee structure does not eliminate deficit of \$170,000 from past years or allow for purchase of new trucks and other equipment as needed.

### **Capital Projects Fund**

- Current month expenditure was for new fire pumper and related equipment project, which is primarily grant funded. New fire pumper has been received.

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**  
**October 31, 2013**  
**(Unaudited - Modified Cash Basis)**

**PERSONNEL TARGET: 26.92%**  
**O & M TARGET: 33.33%**

	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	40,118	(138,424)	714,168	85,273	(628,895)	4.0%
Local Sales Tax	3,200,000	266,667	260,108	(6,558)	1,066,667	504,880	(561,786)	15.8%
Hotel-Motel Tax	115,000	9,583	12,358	2,775	38,333	35,719	(2,614)	31.1%
Other Taxes	1,475,137	122,928	61,428	(61,500)	491,712	190,295	(301,417)	12.9%
Licenses & Permits	284,250	23,688	77,849	54,162	94,750	141,651	46,901	49.8%
Intergovernmental Revenues	1,908,755	159,063	120,040	(39,023)	636,252	333,518	(302,734)	17.5%
Airport Authority (Fire Services)	387,229	32,269	32,269	0	129,076	129,076	0	33.3%
Charges for Services	380,200	31,683	17,312	(14,371)	126,733	161,290	34,557	42.4%
Camera Fines	115,000	9,583	-	(9,583)	38,333	20,556	(17,777)	17.9%
Fines, Forfeitures & Penalties	607,700	50,642	33,644	(16,997)	202,567	147,361	(55,205)	24.2%
Grants	78,177	6,515	14,500	7,985	26,059	14,500	(11,559)	18.5%
Investment Income	2,000	167	212	45	667	885	218	44.2%
Other Revenues	70,325	5,860	57,501	51,641	23,442	104,197	80,755	148.2%
Planned Use of Fund Balance	-	-	-	-	-	-	-	100.0%
<b>Total Revenues</b>	<b>10,766,278</b>	<b>897,190</b>	<b>727,340</b>	<b>(169,850)</b>	<b>3,588,759</b>	<b>1,869,202</b>	<b>(1,719,558)</b>	<b>17.4%</b>
<b>EXPENDITURES</b>								
General Government Personnel	402,517	33,543	28,426	(5,117)	134,172	138,407	4,235	34.4%
General Government O&M	1,322,985	110,249	98,622	(11,626)	440,995	324,200	(116,795)	24.5%
<b>Total General Government</b>	<b>1,725,502</b>	<b>143,792</b>	<b>127,048</b>	<b>(16,744)</b>	<b>575,167</b>	<b>462,606</b>	<b>(112,561)</b>	<b>26.8%</b>
Court Personnel	205,242	17,104	16,058	(1,046)	68,414	56,117	(12,297)	27.3%
Court O&M	40,528	3,377	4,020	643	13,509	12,114	(1,395)	29.9%
<b>Total Courts</b>	<b>245,770</b>	<b>20,481</b>	<b>20,078</b>	<b>(403)</b>	<b>81,923</b>	<b>68,231</b>	<b>(13,693)</b>	<b>27.8%</b>
Community Development Personnel	219,602	18,300	13,270	(5,030)	73,201	43,185	(30,016)	19.7%
Community Development O&M	134,763	11,230	3,169	(8,061)	44,921	13,678	(31,243)	10.1%
<b>Total Community Development</b>	<b>354,365</b>	<b>29,530</b>	<b>16,439</b>	<b>(13,091)</b>	<b>118,122</b>	<b>56,862</b>	<b>(61,259)</b>	<b>16.0%</b>
Human Resources Personnel	108,727	9,061	8,731	(330)	36,242	30,515	(5,727)	28.1%
Human Resources O&M	19,160	1,597	1,046	(550)	6,387	3,838	(2,548)	20.0%
<b>Total Human Resources</b>	<b>127,887</b>	<b>10,657</b>	<b>9,777</b>	<b>(880)</b>	<b>42,629</b>	<b>34,353</b>	<b>(8,276)</b>	<b>26.9%</b>
Library O&M	322,383	26,865	25,349	(1,516)	107,461	100,992	(6,469)	31.3%
<b>Total Library</b>	<b>322,383</b>	<b>26,865</b>	<b>25,349</b>	<b>(1,516)</b>	<b>107,461</b>	<b>100,992</b>	<b>(6,469)</b>	<b>31.3%</b>
Police Personnel	2,396,839	199,737	177,917	(21,820)	798,946	627,275	(171,671)	26.2%
Police O&M	529,252	44,104	31,376	(12,728)	176,417	119,426	(56,992)	22.6%
<b>Total Police</b>	<b>2,926,091</b>	<b>243,841</b>	<b>209,293</b>	<b>(34,548)</b>	<b>975,364</b>	<b>746,701</b>	<b>(228,663)</b>	<b>25.5%</b>
Fire Personnel	2,398,549	199,879	181,290	(18,589)	799,516	644,104	(155,412)	26.9%
Fire O&M	808,726	67,394	29,699	(37,695)	269,575	166,029	(103,546)	20.5%
<b>Total Fire</b>	<b>3,207,275</b>	<b>267,273</b>	<b>210,990</b>	<b>(56,283)</b>	<b>1,069,092</b>	<b>810,133</b>	<b>(258,959)</b>	<b>25.3%</b>
Public Works Personnel	191,137	15,928	14,758	(1,170)	63,712	51,853	(11,859)	27.1%
Public Works O&M	66,220	5,518	24,482	18,964	22,073	47,690	25,617	72.0%
PW - Support Services Personnel	114,760	9,563	13,223	3,660	38,253	35,367	(2,886)	30.8%
PW - Support Services O&M	20,905	1,742	1,088	(654)	6,968	3,820	(3,148)	18.3%
PW - Streets Personnel	254,439	21,203	19,499	(1,704)	84,813	59,626	(25,187)	23.4%
PW - Parks Personnel	169,621	14,135	16,072	1,937	56,540	50,114	(6,427)	29.5%
PW - Parks O&M	70,267	5,856	8,423	2,567	23,422	26,743	3,320	38.1%
<b>Total Public Works</b>	<b>887,349</b>	<b>73,946</b>	<b>97,545</b>	<b>23,600</b>	<b>295,783</b>	<b>275,212</b>	<b>(20,571)</b>	<b>31.0%</b>

**CITY OF MILLINGTON  
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October 31, 2013  
(Unaudited - Modified Cash Basis)**

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**O & M TARGET: 33.33%**

	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	282,141	23,512	15,803	(7,708)	94,047	70,185	(23,862)	24.9%
Arts & Recreation Admin O&M	49,736	4,145	2,777	(1,368)	16,579	10,066	(6,513)	20.2%
Youth Program Personnel	25,836	2,153	-	(2,153)	8,612	1,412	(7,200)	5.5%
Youth Program O&M	15,250	1,271	143	(1,128)	5,083	1,375	(3,708)	9.0%
Adult Program Personnel	7,482	624	233	(391)	2,494	265	(2,229)	3.5%
Adult Program O&M	1,200	100	55	(45)	400	55	(345)	4.6%
Special Events Personnel	5,706	476	302	(173)	1,902	511	(1,391)	9.0%
Special Events O&M	14,750	1,229	942	(287)	4,917	4,423	(493)	30.0%
Baker Center Personnel	35,438	2,953	2,039	(914)	11,813	6,333	(5,480)	17.9%
Baker Center O&M	63,783	5,315	3,780	(1,536)	21,261	19,524	(1,737)	30.6%
Civic Center Personnel	28,475	2,373	1,110	(1,263)	9,492	4,479	(5,013)	15.7%
Civic Center O&M	114,271	9,523	7,178	(2,345)	38,090	31,876	(6,214)	27.9%
Museum	98	8	8	(0)	33	33	(0)	33.2%
Farmers Market	5,631	469	783	314	1,877	1,255	(622)	22.3%
USA Stadium Complex Personnel	148,862	12,405	10,193	(2,212)	49,621	39,929	(9,692)	26.8%
USA Stadium Complex O&M	170,997	14,250	13,904	(346)	56,999	72,085	15,086	42.2%
<b>Total Arts, Recreation &amp; Parks</b>	<b>969,656</b>	<b>80,805</b>	<b>59,249</b>	<b>(21,555)</b>	<b>323,219</b>	<b>263,807</b>	<b>(59,412)</b>	<b>27.2%</b>
<b>Total General Fund Expenditures</b>	<b>10,766,278</b>	<b>897,190</b>	<b>775,769</b>	<b>(121,420)</b>	<b>3,588,759</b>	<b>2,818,898</b>	<b>(769,861)</b>	<b>26.2%</b>
<b>TOTAL PERSONNEL</b>	<b>6,995,373</b>	<b>582,948</b>	<b>518,926</b>	<b>(64,022)</b>	<b>2,331,791</b>	<b>1,859,676</b>	<b>(472,115)</b>	<b>26.6%</b>
<b>TOTAL O &amp; M</b>	<b>3,770,905</b>	<b>314,242</b>	<b>256,844</b>	<b>(57,398)</b>	<b>1,256,968</b>	<b>959,222</b>	<b>(297,746)</b>	<b>25.4%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(48,429)</b>	<b>(48,429)</b>	<b>-</b>	<b>(949,696)</b>	<b>(949,696)</b>	
<b>STATE DRUG FUND</b>								
Revenues	73,707	6,142	25	(6,117)	24,569	1,073	(23,496)	1.5%
Expenditures	73,707	6,142	635	(5,507)	24,569	5,325	(19,244)	7.2%
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(610)</b>	<b>(610)</b>	<b>-</b>	<b>(4,252)</b>	<b>(4,252)</b>	
<b>DEA - DRUG FUND</b>								
Revenues	113,917	9,493	3	(9,490)	37,972	6,226	(31,746)	5.5%
Expenditures	113,917	9,493	2,270	(7,223)	37,972	7,350	(30,622)	6.5%
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(2,267)</b>	<b>(2,267)</b>	<b>-</b>	<b>(1,124)</b>	<b>(1,124)</b>	
<b>STATE STREET AID FUND</b>								
Revenues	273,236	22,770	24,147	1,377	91,079	47,181	(43,897)	17.3%
O&M Expenditures	369,107	30,759	23,464	(7,295)	123,036	98,507	(24,528)	26.7%
Transfers from Other Funds	(95,871)	(7,989)	-	7,989	(31,957)	(30,000)	1,957	31.3%
Total Expenditures	273,236	22,770	23,464	694	91,079	68,507	(22,571)	25.1%
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>683</b>	<b>683</b>	<b>-</b>	<b>(21,326)</b>	<b>(21,326)</b>	
<b>DEBT SERVICE FUND</b>								
Planned Use of Fund Balance	-	-	-	-	-	-	-	100.0%
Other Revenues	10	1	2	1	3	3	(1)	28.1%
<b>Total Revenues</b>	<b>10</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>(1)</b>	<b>28.1%</b>
Expenditures	756,433	63,036	26,293	(36,743)	252,144	172,050	(80,094)	22.7%
Transfers from Other funds	(756,423)	(63,035)	(66,641)	(3,606)	(252,141)	(206,641)	45,500	27.3%
Total Expenditures	10	1	(40,348)	(40,349)	3	(34,591)	(34,594)	-345909.0%
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>(0)</b>	<b>40,350</b>	<b>40,349</b>	<b>(0)</b>	<b>34,594</b>	<b>34,594</b>	

**CITY OF MILLINGTON  
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**PERSONNEL TARGET: 26.92%**  
**O & M TARGET: 33.33%**

	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	-	-	58,131	58,131	-	-	-	#DIV/0!
Debt Proceeds	-	-	-	-	-	-	-	
Other Revenues	366,500	30,542	11	(30,531)	122,167	58,186	(63,980)	
Planned Use of Fund Balance	256,000	21,333		(21,333)	85,333		(85,333)	100.0%
<b>Total Revenues</b>	<b>622,500</b>	<b>51,875</b>	<b>58,142</b>	<b>6,267</b>	<b>207,500</b>	<b>58,186</b>	<b>(149,314)</b>	<b>9.3%</b>
Expenditures	665,000	55,417	706	(54,711)	221,667	160,003	(61,664)	24.1%
Transfers from Other funds	(207,500)	(17,292)	-	17,292	(69,167)	-	69,167	0.0%
Transfers to Other funds	165,000	13,750	-	(13,750)	55,000	-	(55,000)	0.0%
<b>Total Expenditures</b>	<b>622,500</b>	<b>51,875</b>	<b>706</b>	<b>(51,169)</b>	<b>207,500</b>	<b>160,003</b>	<b>(47,497)</b>	<b>25.7%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>57,436</b>	<b>57,436</b>	<b>-</b>	<b>(101,817)</b>	<b>(101,817)</b>	
<b>CON CAPITAL IMPROVEMENTS FUND</b>								
Planned Use of Fund Balance	24,569	2,047		(2,047)	8,190		(8,190)	100.0%
Other Revenues	-	-	1	1	-	4	4	
Expenditures	24,569	2,047	-	(2,047)	8,190	-	(8,190)	0.0%
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>4</b>	<b>4</b>	
<b>STORMWATER FUND</b>								
Revenues	258,480	21,540	21,596	56	86,160	95,980	9,820	37.1%
Planned Use of Fund Balance	72,954	6,080	-	(6,080)	24,318	-	(24,318)	100.0%
<b>Total Revenues</b>	<b>331,434</b>	<b>27,620</b>	<b>21,596</b>	<b>(6,024)</b>	<b>110,478</b>	<b>95,980</b>	<b>(14,498)</b>	<b>29.0%</b>
<b>Total Expenditures</b>	<b>331,434</b>	<b>27,620</b>	<b>46,569</b>	<b>18,949</b>	<b>110,478</b>	<b>114,105</b>	<b>3,627</b>	<b>34.4%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(24,973)</b>	<b>(24,973)</b>	<b>-</b>	<b>(18,125)</b>	<b>(18,125)</b>	
<b>SANITATION FUND</b>								
Revenues	985,400	82,117	82,242	125	328,467	298,548	(29,919)	30.3%
Personnel	585,512	48,793	45,841	(2,951)	195,171	161,900	(33,271)	27.7%
O&M Expenditures	297,996	24,833	14,872	(9,961)	99,332	64,998	(34,334)	21.8%
<b>Total Expenditures</b>	<b>883,508</b>	<b>73,626</b>	<b>60,713</b>	<b>(12,913)</b>	<b>294,503</b>	<b>226,898</b>	<b>(67,604)</b>	<b>25.7%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>101,892</b>	<b>8,491</b>	<b>21,529</b>	<b>13,038</b>	<b>33,964</b>	<b>71,649</b>	<b>37,685</b>	
<b>WATER FUND</b>								
Revenues	1,335,650	111,304	106,291	(5,013)	445,217	420,269	(24,948)	31.5%
Personnel	546,958	45,580	44,223	(1,357)	182,319	159,680	(22,639)	29.2%
O&M Expenditures	701,856	58,488	46,706	(11,782)	233,952	195,827	(38,125)	27.9%
<b>Total Expenditures</b>	<b>1,248,814</b>	<b>104,068</b>	<b>90,929</b>	<b>(13,139)</b>	<b>416,271</b>	<b>355,507</b>	<b>(60,765)</b>	<b>28.5%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>86,836</b>	<b>7,236</b>	<b>15,363</b>	<b>8,126</b>	<b>28,945</b>	<b>64,762</b>	<b>35,817</b>	
<b>SEWER FUND</b>								
Fees from Shelby County	130,000	10,833	9,237	(1,596)	43,333	38,078	(5,255)	29.3%
Fees from US Navy	545,000	45,417	39,610	(5,806)	181,667	157,535	(24,131)	28.9%
All Other Revenues	1,135,500	94,625	93,986	(639)	378,500	365,938	(12,562)	32.2%
<b>Total Revenues</b>	<b>1,810,500</b>	<b>150,875</b>	<b>142,834</b>	<b>(8,041)</b>	<b>603,500</b>	<b>561,552</b>	<b>(41,948)</b>	<b>31.0%</b>
Personnel	610,460	50,872	48,582	(2,290)	203,487	175,005	(28,482)	28.7%
O&M Expenditures	1,200,040	100,003	61,612	(38,391)	400,013	260,208	(139,805)	21.7%
<b>Total Expenditures</b>	<b>1,810,500</b>	<b>150,875</b>	<b>110,194</b>	<b>(40,681)</b>	<b>603,500</b>	<b>435,213</b>	<b>(168,287)</b>	<b>24.0%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>32,640</b>	<b>32,640</b>	<b>-</b>	<b>126,339</b>	<b>126,339</b>	
<b>CITY SALES TAX FUND</b>								
<b>Total Revenues</b>	<b>1,000,000</b>	<b>83,333</b>	<b>116,801</b>	<b>33,468</b>	<b>333,333</b>	<b>226,752</b>	<b>(106,581)</b>	<b>22.7%</b>
<b>Total Expenditures</b>	<b>1,000,000</b>	<b>83,333</b>	<b>7,710</b>	<b>(75,624)</b>	<b>-</b>	<b>25,683</b>	<b>25,683</b>	<b>2.6%</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>109,091</b>	<b>109,091</b>	<b>333,333</b>	<b>201,069</b>	<b>(132,264)</b>	