

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 November 2013 Monthly Report

General Comments

- November Financials are attached.
- Compensation has a two week delay from time worked until payroll. November compensation and fringe benefits represent three pay-periods and year-to-date is ten pay-periods.
- Numerous revenues received through August 31st 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

- Revenues year-to-date are slightly below the same month last year
- Expenditures year-to-date are \$593,000 under the prior year
- Expenditures exceeded revenues year-to-date by \$1,284,564 (normal in local governments)
- Based on a balanced budget and activity to date, FY14 should end with no use of fund balance.

Water Fund

- Revenues continue to be slightly higher than the prior year.
- Revenues exceeded expenses year to date by almost \$54,000.
- Roof for north water plant will be replaced and depreciated during the year. Bids will be issued when better weather allows for roof application.
- 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 later this fiscal year.

Sewer Fund

- Revenues are \$61,000 year to date over last year.
- Revenues exceeded expenses year to date by \$132,000.
- Rate structure appears sufficient to cover current costs and additional depreciation after sewer plant is renovated.
- Contractor has been given start to work order on sewer plant renovations. Project will take up to a year.

Sanitation Fund

- Revenues are \$ 45,000 year to date over last year.
- Revenues year to date exceeded expenditures by \$91,000.
- 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
November 30, 2013
(Unaudited - Modified Cash Basis)**

PERSONNEL TARGET: 38.46%
O & M TARGET: 41.67%

	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	2,142,505	178,542	35,904	(142,638)	892,710	121,177	(771,533)	5.7%
Local Sales Tax	3,200,000	266,667	238,490	(28,177)	1,333,333	743,370	(589,963)	23.2%
Hotel-Motel Tax	115,000	9,583	10,580	997	47,917	46,299	(1,618)	40.3%
Other Taxes	1,475,137	122,928	62,908	(60,020)	614,640	253,203	(361,437)	17.2%
Licenses & Permits	284,250	23,688	22,583	(1,105)	118,438	164,234	45,796	57.8%
Intergovernmental Revenues	1,908,755	159,063	193,949	34,886	795,315	527,466	(267,848)	27.6%
Airport Authority (Fire Services)	387,229	32,269	32,269	0	161,345	161,345	0	41.7%
Charges for Services	380,200	31,683	14,442	(17,242)	158,417	175,732	17,315	46.2%
Camera Fines	115,000	9,583	8,180	(1,403)	47,917	28,736	(19,181)	25.0%
Fines, Forfeitures & Penalties	607,700	50,642	12,602	(38,039)	253,208	159,963	(93,245)	26.3%
Grants	78,177	6,515	19,615	13,100	32,574	34,115	1,541	43.6%
Investment Income	2,000	167	221	54	833	1,105	272	55.3%
Other Revenues	70,805	5,900	(7,740)	(13,640)	29,502	96,457	66,955	136.2%
Planned Use of Fund Balance	-	-	-	-	-	-	-	100.0%
Total Revenues	10,766,758	897,230	644,001	(253,229)	4,486,149	2,513,203	(1,972,946)	23.3%

EXPENDITURES								
General Government Personnel	367,958	30,663	43,635	12,971	153,316	182,041	28,726	49.5%
General Government O&M	1,357,565	113,130	30,647	(82,483)	565,652	354,847	(210,805)	26.1%
Total General Government	1,725,523	143,794	74,282	(69,512)	718,968	536,888	(182,080)	31.1%
Court Personnel	205,242	17,104	19,570	2,466	85,518	75,687	(9,831)	36.9%
Court O&M	40,528	3,377	1,249	(2,128)	16,887	13,363	(3,524)	33.0%
Total Courts	245,770	20,481	20,819	338	102,404	89,049	(13,355)	36.2%
Community Development Personnel	219,602	18,300	21,806	3,506	91,501	64,991	(26,510)	29.6%
Community Development O&M	99,763	8,314	4,556	(3,757)	41,568	18,234	(23,334)	18.3%
Total Community Development	319,365	26,614	26,362	(251)	133,069	83,225	(49,844)	26.1%
Human Resources Personnel	112,036	9,336	12,402	3,066	46,682	42,917	(3,764)	38.3%
Human Resources O&M	19,160	1,597	444	(1,153)	7,983	4,282	(3,701)	22.4%
Total Human Resources	131,196	10,933	12,846	1,913	54,665	47,200	(7,465)	36.0%
Library O&M	327,283	27,274	29,622	2,348	136,368	130,614	(5,754)	39.9%
Total Library	327,283	27,274	29,622	2,348	136,368	130,614	(5,754)	39.9%
Police Personnel	2,373,042	197,754	299,315	101,562	988,768	926,591	(62,177)	39.0%
Police O&M	529,252	44,104	25,241	(18,864)	220,522	144,666	(75,856)	27.3%
Total Police	2,902,294	241,858	324,556	82,698	1,209,289	1,071,257	(138,032)	36.9%
Fire Personnel	2,398,549	199,879	301,059	101,180	999,395	945,163	(54,232)	39.4%
Fire O&M	808,726	67,394	67,288	(106)	336,969	233,317	(103,652)	28.8%
Total Fire	3,207,275	267,273	368,347	101,074	1,336,365	1,178,480	(157,885)	36.7%
Public Works Personnel	191,137	15,928	19,866	3,938	79,640	71,719	(7,921)	37.5%
Public Works O&M	66,220	5,518	(21,708)	(27,226)	27,592	25,982	(1,610)	39.2%
PW - Support Services Personnel	173,991	14,499	21,569	7,070	72,496	56,936	(15,560)	32.7%
PW - Support Services O&M	42,185	3,515	4,771	1,256	17,577	8,591	(8,986)	20.4%
PW - Streets Personnel	263,917	21,993	27,525	5,532	109,965	87,151	(22,815)	33.0%
PW - Parks Personnel	173,013	14,418	20,462	6,045	72,089	70,576	(1,513)	40.8%
PW - Parks O&M	70,267	5,856	3,499	(2,357)	29,278	30,241	963	43.0%
Total Public Works	980,730	81,728	75,984	(5,743)	408,638	351,197	(57,441)	35.8%

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GENERAL FUND								
EXPENDITURES, continued								
Arts & Recreation Admin Personnel	241,756	20,146	12,983	(7,163)	100,732	83,168	(17,563)	34.4%
Arts & Recreation Admin O&M	49,736	4,145	1,662	(2,483)	20,723	11,728	(8,996)	23.6%
Youth Program Personnel	25,836	2,153	121	(2,032)	10,765	1,533	(9,232)	5.9%
Youth Program O&M	15,250	1,271	-	(1,271)	6,354	1,375	(4,979)	9.0%
Adult Program Personnel	7,482	624	639	16	3,118	904	(2,213)	12.1%
Adult Program O&M	1,200	100	597	497	500	652	152	54.3%
Special Events Personnel	5,706	476	141	(335)	2,378	652	(1,725)	11.4%
Special Events O&M	14,750	1,229	1,230	1	6,146	5,653	(493)	38.3%
Baker Center Personnel	35,438	2,953	2,934	(19)	14,766	9,267	(5,499)	26.1%
Baker Center O&M	63,783	5,315	2,437	(2,878)	26,576	21,962	(4,614)	34.4%
Civic Center Personnel	28,475	2,373	1,921	(452)	11,865	6,400	(5,465)	22.5%
Civic Center O&M	114,271	9,523	4,474	(5,049)	47,613	36,350	(11,263)	31.8%
Museum	98	8	8	(0)	41	41	(0)	41.5%
Farmers Market	5,631	469	32	(437)	2,346	1,287	(1,060)	22.9%
USA Stadium Complex Personnel	150,913	12,576	12,602	26	62,880	52,531	(10,349)	34.8%
USA Stadium Complex O&M	170,997	14,250	4,269	(9,981)	71,249	76,354	5,106	44.7%
Total Arts, Recreation & Parks	931,322	77,610	46,050	(31,560)	388,051	309,857	(78,194)	33.3%
Total General Fund Expenditures	10,770,758	897,563	978,868	81,305	4,487,816	3,797,766	(690,049)	35.3%
TOTAL PERSONNEL	6,974,093	581,174	818,551	237,377	2,905,872	2,678,227	(227,645)	38.4%
TOTAL O & M	3,796,665	316,389	160,317	(156,072)	1,581,944	1,119,539	(462,405)	29.5%
Increase (Decrease) in Fund Balance	(4,000)	(333)	(334,867)	(334,534)	(1,667)	(1,284,564)	(1,282,897)	
STATE DRUG FUND								
Revenues	73,707	6,142	2	(6,140)	30,711	1,075	(29,636)	1.5%
Expenditures	73,707	6,142	893	(5,249)	30,711	6,218	(24,494)	8.4%
Increase (Decrease) in Fund Balance	-	-	(891)	(891)	-	(5,143)	(5,143)	
DEA - DRUG FUND								
Revenues	113,917	9,493	1,094	(8,399)	47,465	7,320	(40,145)	6.4%
Expenditures	113,917	9,493	2,319	(7,174)	47,465	9,670	(37,796)	8.5%
Increase (Decrease) in Fund Balance	-	-	(1,225)	(1,225)	-	(2,350)	(2,350)	
STATE STREET AID FUND								
Revenues	273,236	22,770	39,460	16,690	113,848	86,641	(27,207)	31.7%
O&M Expenditures	369,207	30,767	22,731	(8,036)	153,836	121,238	(32,598)	32.8%
Transfers from Other Funds	(95,971)	(7,998)	-	7,998	(39,988)	(30,000)	9,988	31.3%
Total Expenditures	273,236	22,770	22,731	(39)	113,848	91,238	(22,610)	33.4%
Increase (Decrease) in Fund Balance	-	-	16,729	16,729	-	(4,598)	(4,598)	
DEBT SERVICE FUND								
Planned Use of Fund Balance	-	-	-	-	-	-	-	100.0%
Other Revenues	10	1	1	0	4	4	(0)	38.1%
Total Revenues	10	1	1	0	4	4	(0)	38.1%
Expenditures	756,433	63,036	13,021	(50,016)	315,180	185,071	(130,110)	24.5%
Transfers from Other funds	(756,423)	(63,035)	-	63,035	(315,176)	(206,641)	108,535	27.3%
Total Expenditures	10	1	13,021	13,020	4	(21,570)	(21,575)	-215703.6%
Increase (Decrease) in Fund Balance	-	(0)	(13,020)	(13,020)	(0)	21,574	21,574	

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CAPITAL IMPROVEMENTS FUND								
Veterans Parkway from State	-	-	193,631	193,631	-	193,631	193,631	#DIV/0!
Debt Proceeds	-	-	-	-	-	-	-	
Other Revenues	366,500	30,542	6	(30,535)	152,708	58,193	(94,516)	
Planned Use of Fund Balance	256,000	21,333		(21,333)	106,667		(106,667)	100.0%
Total Revenues	622,500	51,875	193,637	141,762	259,375	251,824	(7,551)	40.5%
Expenditures	665,000	55,417	355,734	300,317	277,083	515,737	238,653	77.6%
Transfers from Other funds	(207,500)	(17,292)	-	17,292	(86,458)	-	86,458	0.0%
Transfers to Other funds	165,000	13,750	-	(13,750)	68,750	-	(68,750)	0.0%
Total Expenditures	622,500	51,875	355,734	303,859	259,375	515,737	256,362	82.8%
Increase (Decrease) in Fund Balance	-	-	(162,096)	(162,096)	-	(263,913)	(263,913)	
CON CAPITAL IMPROVEMENTS FUND								
Planned Use of Fund Balance	24,569	2,047		(2,047)	10,237		(10,237)	100.0%
Other Revenues	-	-	1	1	-	5	5	
Expenditures	24,569	2,047	-	(2,047)	10,237	-	(10,237)	0.0%
Increase (Decrease) in Fund Balance	-	-	1	1	-	5	5	
STORMWATER FUND								
Revenues	258,480	21,540	21,840	300	107,700	117,820	10,120	45.6%
Planned Use of Fund Balance	163,454	13,621	-	(13,621)	68,106	-	(68,106)	100.0%
Total Revenues	421,934	35,161	21,840	(13,321)	175,806	117,820	(57,986)	27.9%
Total Expenditures	421,934	35,161	25,044	(10,117)	175,806	139,149	(36,657)	33.0%
Increase (Decrease) in Fund Balance	-	-	(3,204)	(3,204)	-	(21,329)	(21,329)	
SANITATION FUND								
Revenues	985,400	82,117	95,195	13,078	410,583	393,742	(16,841)	40.0%
Personnel	589,576	49,131	62,182	13,051	245,657	224,082	(21,575)	38.0%
O&M Expenditures	297,996	24,833	13,788	(11,045)	124,165	78,786	(45,379)	26.4%
Total Expenditures	887,572	73,964	75,970	2,006	369,822	302,868	(66,953)	34.1%
Increase (Decrease) in Fund Balance	97,828	8,152	19,225	11,073	40,762	90,874	50,112	
WATER FUND								
Revenues	1,335,650	111,304	93,851	(17,453)	556,521	514,120	(42,401)	38.5%
Personnel	558,898	46,575	59,118	12,543	232,874	218,798	(14,076)	39.1%
O&M Expenditures	701,856	58,488	45,623	(12,865)	292,440	241,449	(50,991)	34.4%
Total Expenditures	1,260,754	105,063	104,741	(322)	525,314	460,247	(65,067)	36.5%
Increase (Decrease) in Fund Balance	74,896	6,241	(10,889)	(17,131)	31,207	53,873	22,666	
SEWER FUND								
Fees from Shelby County	130,000	10,833	10,110	(724)	54,167	48,188	(5,979)	37.1%
Fees from US Navy	545,000	45,417	40,031	(5,386)	227,083	197,567	(29,517)	36.3%
All Other Revenues	1,135,500	94,625	80,988	(13,637)	473,125	446,926	(26,199)	39.4%
Total Revenues	1,810,500	150,875	131,129	(19,746)	754,375	692,681	(61,694)	38.3%
Personnel	610,460	50,872	59,786	8,914	254,358	234,791	(19,567)	38.5%
O&M Expenditures	1,200,040	100,003	65,820	(34,184)	500,017	326,028	(173,989)	27.2%
Total Expenditures	1,810,500	150,875	125,606	(25,269)	754,375	560,819	(193,556)	31.0%
Increase (Decrease) in Fund Balance	-	-	5,523	5,523	-	131,862	131,862	
CITY SALES TAX FUND								
Total Revenues	1,300,000	108,333	107,100	(1,234)	541,667	333,852	(207,815)	25.7%
Total Expenditures	1,300,000	108,333	13,379	(94,954)	-	39,062	39,062	3.0%
Increase (Decrease) in Fund Balance	-	-	93,721	93,721	541,667	294,790	(246,877)	