

Proposed Budget Fiscal Year 2021



Terry Jones, Mayor

Table of Contents

Introduction

City Officials.....	i
City Limits – Aerial View	ii
Statistical Data	iii
General Information.....	iv
Millington’s Government.....	iv
Fiscal Year.....	iv
Basis of Budgeting	iv
Budget Process	v
Budgetary Control.....	v
Operating Budget	vii
Revenues	vii
Expenditures and Expenses.....	vii
Capital Improvement Program.....	vii
Financing	viii
Debt Management	viii
Fiscal Year 2020 Budget Highlights.....	ix
Proposed Budget by Fund.....	x
Summary of Full Time and Elected Positions.....	xi
Organizational Chart	xii
Organizational Chart – Municipal Schools.....	xiii
Outstanding Debt As of June 30, 2020	xiv
Future Debt Service.....	xv

General Fund

Summary	1
General Fund Revenue.....	5
Finance and Administration.....	10
Administration.....	14
Personnel	16
General Government.....	18
Courts	20
Library.....	22
Debt Service.....	24
Planning and Economic Development.....	26
Police	28
Fire	30

Table of Contents, continued

General Fund, continued

Public Works.....	32
Administration and Shop.....	34
Support Services	36
Operations	38
Parks	40
Arts, Recreation and Parks	42
Administration and Programs	44
Youth Programs	46
Adult Programs	48
Parks/Sports Fields	50
Baker Community Center	52
Farmers Market	54
USA Stadium Complex.....	56

Special Revenue Funds

State Street Aid Fund.....	58
State Drug Fund.....	60
DEA Drug Fund.....	62
Storm Water Fund.....	64
Sanitation Fund.....	68
General Purpose School Fund.....	72
School Federal Projects Fund.....	82
School Cafeteria Fund.....	86

Enterprise Funds

Water Fund	88
Sewer Fund.....	94

Capital Improvements Funds

Capital Improvement Program Fund.....	100
School Capital Projects Fund	104

City of Millington

City Officials

Board of Mayor and Aldermen

Terry Jones, Mayor	Larry Dagen, Alderman
Bethany Huffman, Vice Mayor	Thomas McGhee, Alderman
Al Bell, Alderman	Don Lowry, Alderman
Jon Crisp, Alderman	Mike Caruthers, Alderman

School Board

Larry Jackson, Chairman	Cody Childress, Member
Roger Christopher, Member	Barbara Halliburton, Member
Cecilia Haley, Member	Christopher Denson, Member
Mark Coulter, Member	

Courts

Wilson Wages, Judge

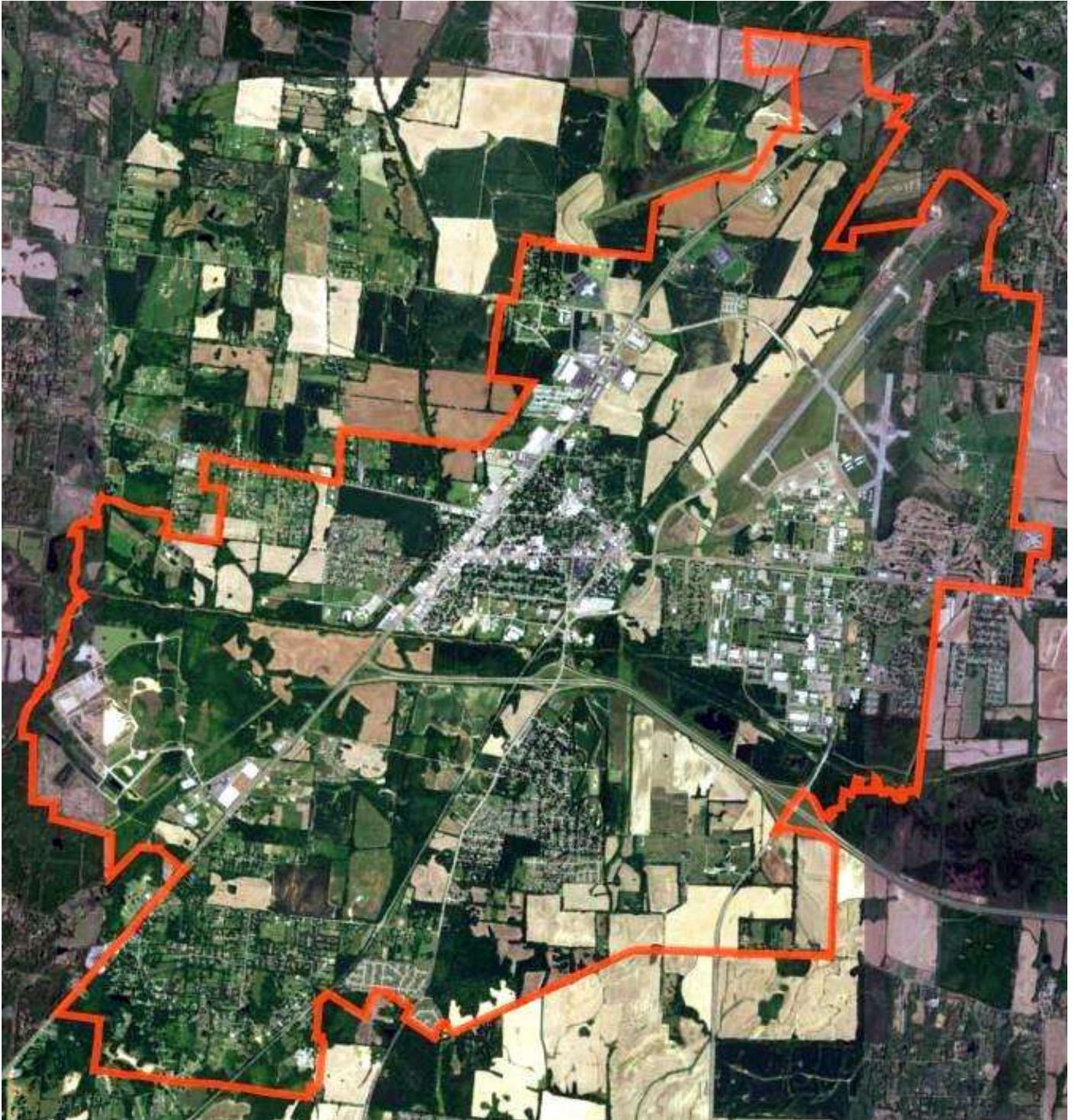
Appointed Officials

Ed Haley, City Manager	Karen Findley, City Clerk
James Griffin, Superintendent of Schools	

Department Directors

Gary Graves, Public Safety & Fire Chief
Jimmy Black, Public Works
Mark Dunbar, Police Chief
John Trusty, Finance and Administration

Millington City Limits Aerial View



General Information

Millington's Government

The City of Millington operates under a City Manager/Board of Mayor and Aldermen form of government. The mayor and seven aldermen are elected for four year terms and are part-time positions. The Board of Mayor and Aldermen is the legislative and policy-making body of the City. The Mayor does not vote except to break a tie. By Charter, the Mayor is the chief executive officer and the City Manager is the chief administrative officer, responsible for day-to –day management of the City..

Fiscal Year

As required by State law, the City operates on a fiscal year beginning on July 1 and ending the following June 30.

Basis of Budgeting

While the city performs many services and both receives and expends money for many different purposes, it does not combine all those activities into a single set of financial records. Generally accepted accounting principles (GAAP) followed by governments in the United States require governments to utilize a concept known as fund accounting. The activities of the City are organized into funds, each of which are considered to be separate accounting entities. The basis of accounting used is determined by the type of fund. The city uses two types of funds, governmental and proprietary.

The City does not distinguish between Basis of Budgeting and Basis of Accounting, as reflected in the City's Annual Financial Statements. The principles set forth as the Basis of Accounting are strictly observed in the budgetary process.

The City budget for governmental funds is prepared on a modified accrual basis of accounting except for encumbrances. Unencumbered appropriations and encumbered appropriations for non-capital expenditures lapse at the end of each fiscal year, with encumbered appropriations for capital items being carried forward to the next year. The budget for proprietary funds is prepared on an accrual basis of accounting

The City has these Governmental Funds:

The **General Fund** is the primary operating fund of the City and accounts for all financial resources of the general government, except those specifically provided for in another fund. Most of the essential governmental services such as police and fire protection, community services, and general administration are reported in the General Fund.

The **State Street Aid Fund** accounts for the receipts and expenditures of the City's share of the proceeds from the state gasoline tax and gasoline inspection fees collected by the State of Tennessee.

The **State Drug Fund** accounts for the receipts and expenditures related to the City's share of proceeds from state imposed drug fines and confiscations.

The **DEA Drug Fund** accounts for the receipts and expenditures related to the City's share of proceeds from federally imposed drug fines and confiscations.

The **Storm Water Fund** accounts for the receipts and expenditures related to the collection, transportation, treatment, and disposition of storm water.

The **Sanitation Fund** accounts for the receipts and expenditures related to sanitation services.

The **General Purpose School Fund** is the primary operating fund of the School and accounts for all the financial resources of the School except those required to be accounted for in another School fund.

The **Schools Federal Projects Fund** accounts for the receipts and expenditures of the School's federally funded programs.

The **Schools Cafeteria Fund** accounts for the receipts and expenditures related to the School's cafeteria operations. These funds are required to be maintained in a separate fund.

The **Capital Improvements Fund** accounts for the financing of major governmental fund capital asset purchases of the City.

The **Schools Capital Projects Fund** accounts for all the School's capital improvement projects.

Enterprise funds are proprietary funds used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to private sector businesses.

The City has these Proprietary (Enterprise) Funds:

The **Water Fund** accounts for the activities of the City's production, storage, and transportation of potable water.

The **Sewer Fund** accounts for the activities of the City's collection, transportation, treatment, and disposition of wastewater.

Budget Process

The budgetary process for the City of Millington begins in February with a meeting of the city manager, city directors and managers, where submission dates and parameters for budget requests are reviewed. Six months of actual data for the current fiscal year is given as a basis for departments to submit their estimates for the current fiscal year end. Departments are required to complete their budgetary requests for the new fiscal year and include justifications for any infrastructure, capital and program change requests. The Finance Department staff works with departments in reviewing personnel needs. The city administration reviews all requests on the timeframe as identified in the annual budget calendar. The final component of the budgetary development process is highlighted in a work session with the Board of Mayor and Aldermen. The Proposed Budget is presented to the Board of Mayor and Aldermen for adoption through two readings, including a public hearing.

Budgetary Control

Formal budgetary accounting is used as a management control for all funds of the City. Budgetary controls are exercised both at the departmental level, with the adoption of the budget, and at the line item level through accounting controls. Additionally, budgetary control is maintained at the program level by the individual departments, acting in conjunction with the Finance Department.

Under provisions of the City's charter, the Board of Mayor and Aldermen annually enact by ordinance

the operating budgets of the general, special revenue, capital projects and enterprise funds, which cannot exceed appropriation except by approval of the governing body. The total budgets of these funds constitute legal spending limits, requiring ordinance amendment. The City Manager and Finance Director together may approve transfers between accounts within a fund without the governing body's approval. The City Manager and Finance Director together may increase the budget for grants accepted by the Board by resolution. The Board must approve other transfers or requests for additional funds. Thus, departmental appropriations comprise a legal spending limit for governmental fund types, except for capital projects funds for which the project length financial plans are adopted. The basis of accounting applied to budgetary data presented is consistent with the appropriate basis of accounting for each fund type.

The Capital Projects Funds account for the receipt and disbursement of all resources used in the acquisition and construction of capital facilities where the construction period is expected to exceed one year, other than those financed entirely by Proprietary Fund Types. The primary funding sources are debt proceeds and General Fund transfers. The facilities constructed and assets acquired become a part of the City's fixed assets and are, therefore, recorded in the General Fixed Assets Account Group. The residual equity in Capital Projects Funds, if any, is returned to the General Fund upon completion of the project.

Operating Budget

The operating budget will be based on the principle of financing current expenditures with current revenues or accumulated reserves. Operating expenditures will not be directly supported by debt. Expenditures shall include adequate funding for retirement systems and adequate maintenance and replacement of capital and operating assets. Budgeted expenditures shall reflect the City's perceived needs and desires of the community.

Revenues

The operating budget will be developed with the objective of funding all well justified goals, while avoiding tax increases. The City will strive to diversify the revenue base, reducing its dependency on sales taxes. Revenues will be conservatively projected based on current information and historical trends.

User fees will be developed and continually reviewed to ensure that they recover the cost of services that are not universal to all taxpayers. In the Water and Wastewater Funds, user fees will provide full coverage of direct and indirect costs including depreciation. In the Sanitation Fund user fees will be maintained at a level to cover operating costs and build reserves for equipment replacement.

Expenditures and Expenses

Governmental funds have expenditures while enterprise funds have expenses. Management of each department determines what is required to perform the services provided during the fiscal year. Expenditures/expenses are liberally estimated based on current information and historical trends in order to insure adequate funding.

Capital Improvements Program

The Capital Improvements Program (CIP) will reflect a consensus of the perceived needs and desires of the community. The CIP will be cognizant of the financial impact on the applicable fiscal year and the City's past, present and future goals. The CIP will generally address those capital projects used for the acquisition or construction of major capital facilities.

The City will update and adopt annually a five-year CIP, including the annual Capital Improvements

budget and a four year projection of capital needs and expenditures which details the estimated cost, description and anticipated funding sources for capital projects. The plan will include costs that have been estimated including consideration for inflation.

The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of capital plant and equipment from current revenues where possible. Future maintenance or replacement costs will be factored into future years CIP as a result of the entry of a new project.

The first year of the five-year CIP will be the basis of formal fiscal year appropriations during the annual budget process. As part of the annual budget process, the CIP will be evaluated and adjusted with changes in priorities. If new project needs arise during the year, a budget adjustment identifying both the funding sources and project appropriations must be presented to the Board of Mayor and Aldermen (BMA) for approval. The approval must occur before active progress is made on the planning, design, or construction of the project. Projects may be granted exceptions as to promptly resolve any dangers to the community.

Projects will be monitored to ensure compliance with CIP Policy and Procedures. Projects will be entered into a timeline to produce a CIP schedule. Post-project evaluation reports will be used to determine the successfulness of a project.

Financing

The two basic approaches to funding capital projects are pay-as-you-go and pay-as-you-use. Pay-as-you-go means paying for the capital project out of current revenues at the time of expenditure. Pay-as-you-use means borrowing to finance the expenditure with debt service payments generated from revenues raised through the useful life of the project. The CIP will use a combination of these two financing methods. Capital projects are funded through debt, reserves, grants and other governmental sources. The average maturity of general obligation debt will be at or below 25 years. Pay-as-you-go financing for capital projects must account for at least 25% of capital plan funding.

Debt Management

Debt may be used to finance long-lived capital and operating assets for the City as well as the School District within the constraints of maintaining or improving bond ratings and debt service quality and payments. The City has an A1 credit rating from Moody's.

Debt policy and management provides for the protection of bond ratings, compliance with debt instrument provisions and appropriate disclosure to investors, underwriters and rating agencies.

Fiscal Year 2021 Budget Highlights

- **Property Tax**
 - **Rate continued at \$1.53 for each \$100.00 of assessed valuation**
- **No changes in service levels**
- **Reduced revenue estimates due to impact of COVID-19**
- **Planned Use of Fund Balance to offset reduced revenues for one year while continuing existing service levels for Citizens**
- **City funding for Schools continues at \$500,000 for maintenance of effort and \$230,219 for debt obligation to Shelby County Schools**
- **Continued effort to reduce blight through code enforcement and demolitions**
- **Continued Emphasis and Funding for Regular Street Repairs**
- **Increase in Pay Levels for All Competent Employees under Enhancements of Compensation Plan Adopted in October 2015**
- **Previously adopted rate increases in Water and Sewer Funds occur**
- **Capital Plan Highlights:**
 - **Major Resurfacing Of Streets With Continuing Repairs to Curbs And Drainage Structures**
 - **Raleigh- Millington/Big Creek Bridge Replacement**
 - **Raleigh- Millington/385 Improvements**
 - **Navy Road Streetscape – Phase II**
 - **Traffic Signal Synchronization – Phase II**
 - **ADA Improvements on Navy from Veterans to Bethuel**
 - **Fire Training Academy Improvements**
 - **Police Vehicle Rotational Replacements**
 - **Funding of portion of 5 year plan with \$5 million debt issue originally planned for issuance in FY18**
- **School Capital Plan**
 - **Includes only one year of projects**

Proposed Budget by Fund Expenditures and Transfers to Other Funds

General Fund	12,810,747
State Street Aid Fund	511,400
State Drug Fund	23,550
DEA Drug Fund	214,700
Storm Water Fund	397,250
Sanitation Fund	1,098,722
General Purpose School Fund	25,209,143
School Federal Projects Fund	1,921,699
School Cafeteria Fund	1,603,394
Water Fund	1,914,810
Sewer Fund	2,309,944
Capital Improvements Fund	1,495,400
School Capital Projects Fund	750,000

Summary of Full-Time and Elected Positions

City Government

General Fund

Finance and Administration	11
Courts	3
Planning and Economic Development	3
Police	44
Fire	27
Public Works	15
Arts, Recreation and Parks	<u>7</u>
	110
Mayor and Aldermen (Elected Officials)	8
Judge (Elected Official)	<u>1</u>
General Fund Total	119

Sanitation Fund	9
Water Fund	6
Sewer Fund	<u>10</u>

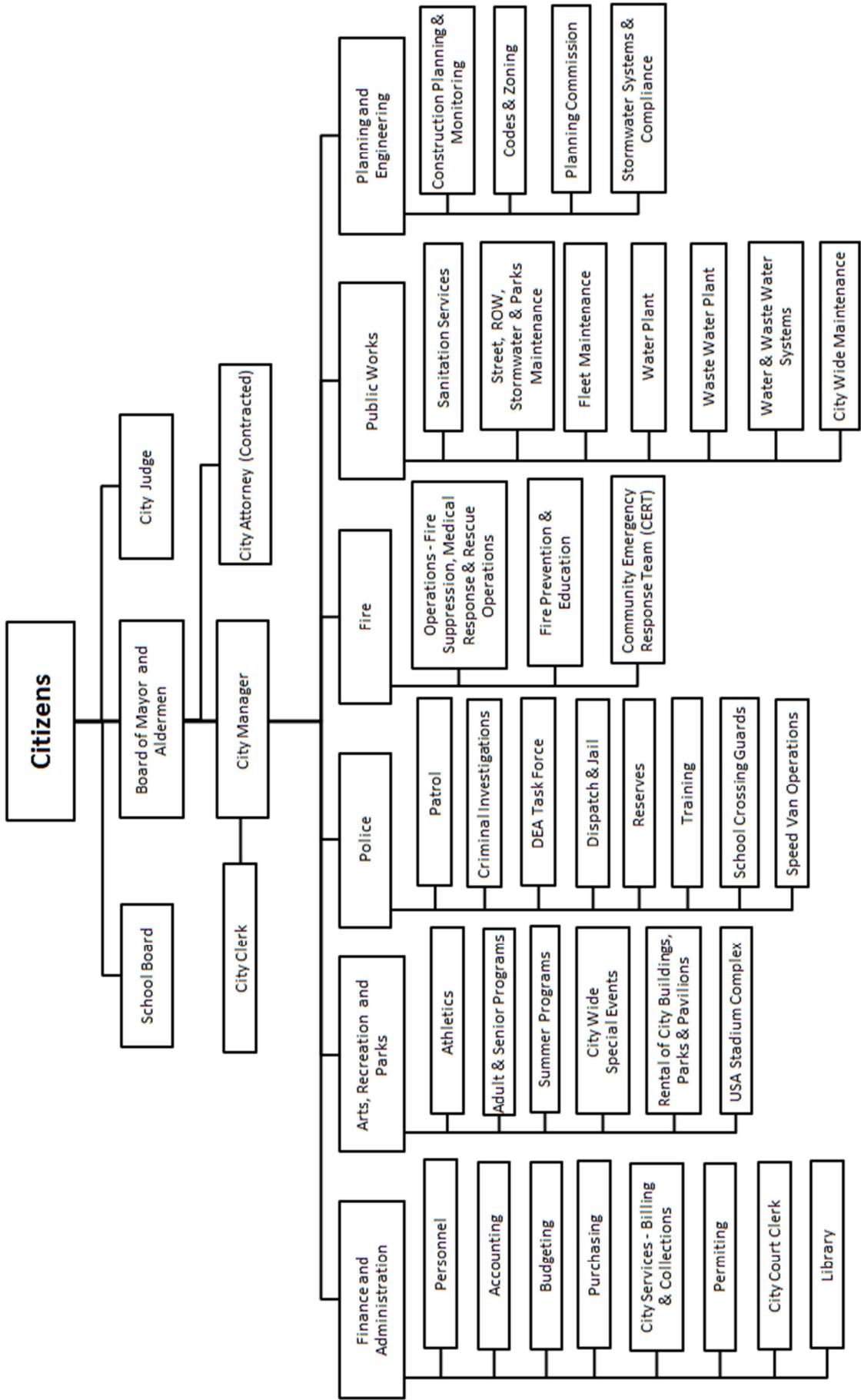
Total Positions **144**

Total Positions excluding Elected Officials **135**

Municipal Schools

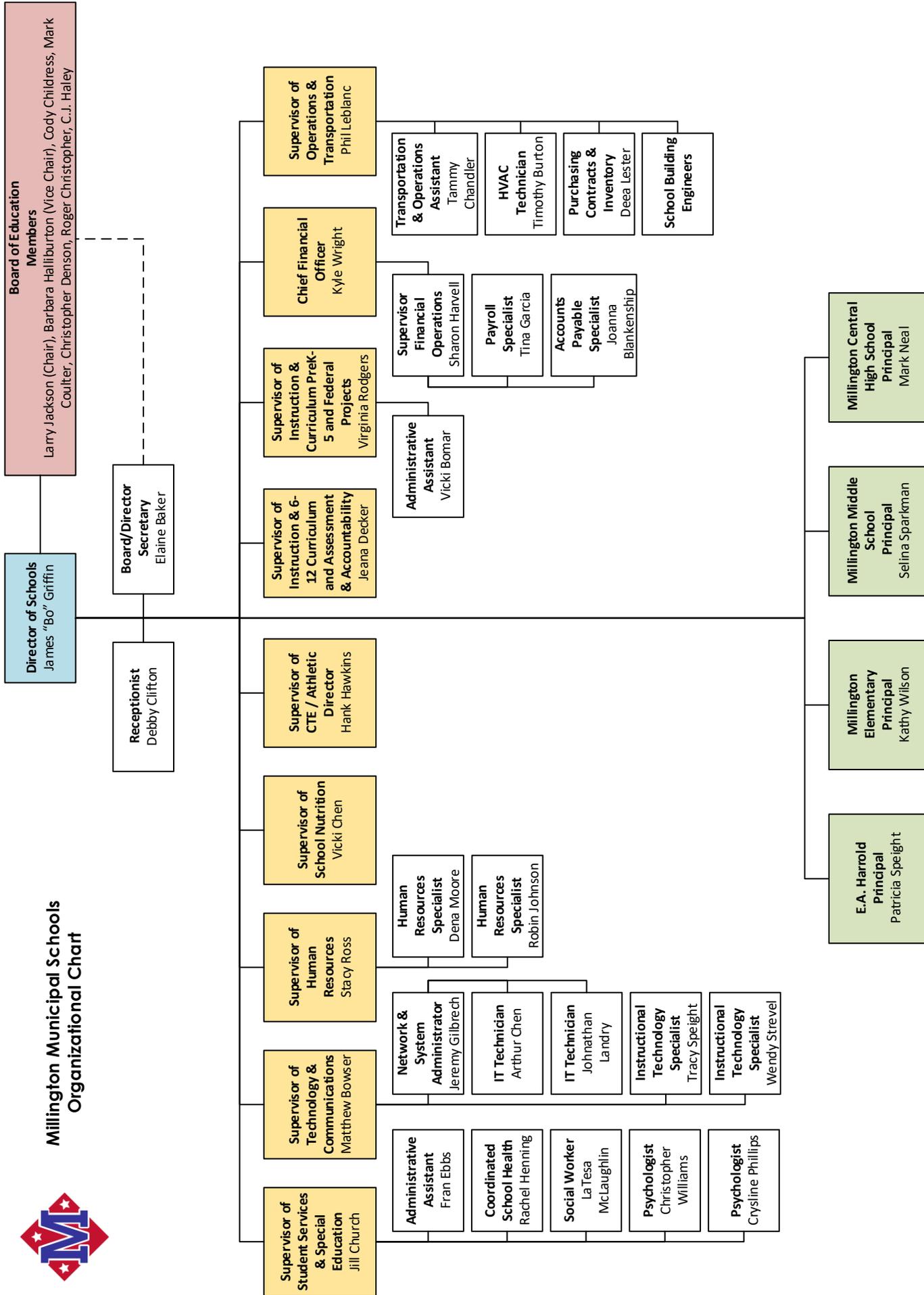
General Purpose School Fund	274
School Federal Projects Fund	22
School Cafeteria Fund	<u>22</u>
Total Positions	<u>318</u>

City of Millington





Millington Municipal Schools Organizational Chart



Outstanding Debt As of June 30, 2020

	Authorized and Unissued	Amount Outstanding at 6/30/20	Payment Fund	FY 2021 Debt Service Payments			
				Principal	Interest	Total Debt Service	
Notes							
10 Year G.O. Capital Outlay Note from First Tennessee Bank NA, issued October 2010	\$ -	\$ 118,000	General Fund	\$ 118,000	\$ 2,320	\$ 120,320	
Total Notes	-	118,000		118,000	2,320	120,320	
Loan Agreements - General Government							
25 Year Loan Agreement from First Tennessee Bank NA through TML, issued June 2011	-	3,715,000	General Fund	225,000	122,224	347,224	
20 Year Loan Agreement from First Tennessee Bank NA through TML, issued May 2013	-	816,000	General Fund	53,000	23,664	76,664	
20 Year Loan Agreement from First Tennessee Bank NA through TML, issued September 2015	1,497,091	3,697,009	General Fund	214,500	153,623	368,123	
Total General Government Loan Agreements	1,497,091	8,228,009		492,500	299,511	792,011	
Loan Agreements - Schools							
20 Year Loan Agreement for Schools Only from First Tennessee Bank NA through TML, issued November 2018		1,934,000	General Purpose School Fund	69,000	79,019	148,019	
Total Schools Loan Agreements	-	1,934,000		69,000	79,019	148,019	
Total Loan Agreements	1,497,091	10,162,009		561,500	378,530	940,030	
Total General Obligation Debt	1,497,091	10,280,009		679,500	380,850	1,060,350	
State Revolving Loan Fund							
State Revolving Loan Fund - SRF 11-271 approved November 1, 2011 for renovations at Sewer Plant	-	2,171,494	Sewer Fund	132,564	31,452	164,016	
Total Revenue Loans	-	2,171,494		132,564	31,452	164,016	
Total Outstanding Debt	\$ 1,497,091	\$ 12,451,503		\$ 812,064	\$ 412,302	\$ 1,224,366	
				Recap	Principal	Interest	Combined
				General Fund	\$ 610,500	\$ 301,831	\$ 912,331
				General Purpose School Fund	69,000	79,019	148,019
				Sewer Fund	132,564	31,452	164,016
				Total	\$ 812,064	\$ 412,302	\$ 1,224,366

Future Debt Service

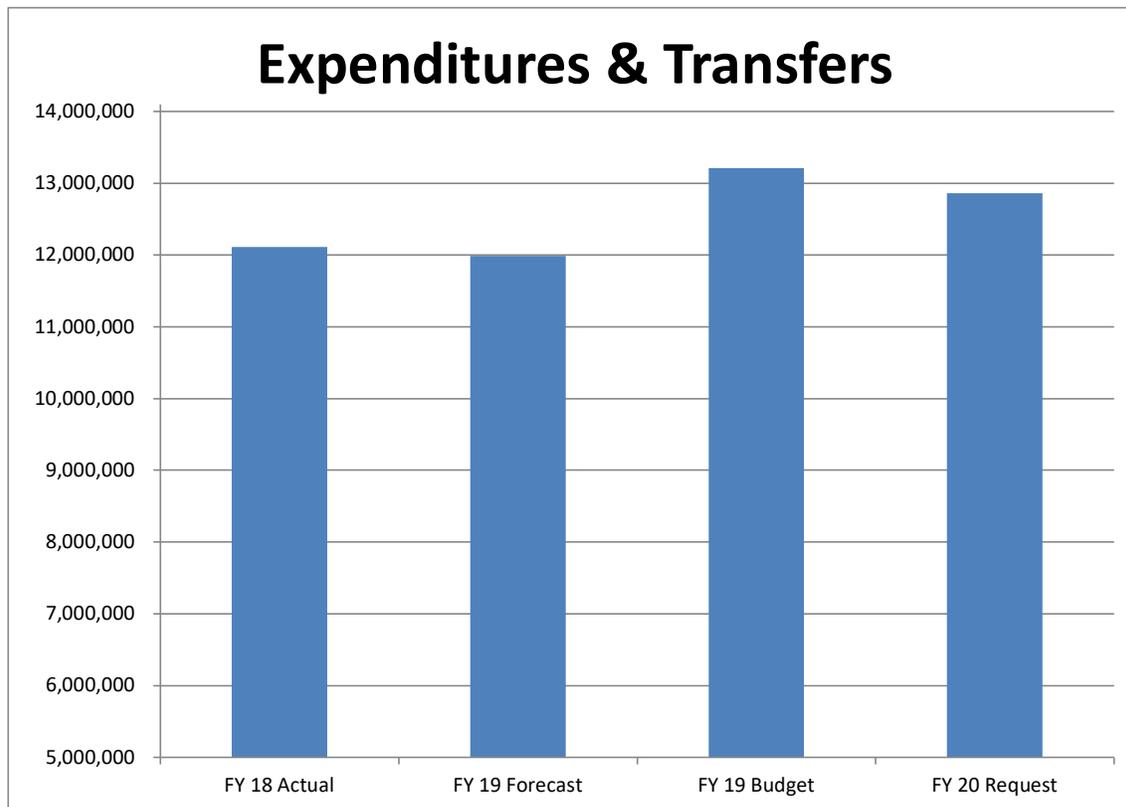
FY	Governmental Funds **			Sewer Fund		
	Principal	Interest	Total	Principal	Interest	Total
2021	679,500	380,850	1,060,350	132,564	31,452	164,016
2022	702,000	357,514	1,059,514	134,436	29,472	163,908
2023	723,000	334,834	1,057,834	136,344	27,456	163,800
2024	772,000	311,063	1,083,063	138,288	25,404	163,692
2025	799,800	286,068	1,085,868	140,244	23,328	163,572
2026	823,500	260,277	1,083,777	142,236	21,228	163,464
2027	702,000	235,892	937,892	144,252	19,092	163,344
2028	702,000	213,298	915,298	146,304	16,932	163,236
2029	703,000	190,633	893,633	148,380	14,736	163,116
2030	705,000	167,875	872,875	150,480	12,516	162,996
2031	707,000	144,993	851,993	152,616	10,260	162,876
2032	709,000	121,964	830,964	154,788	7,968	162,756
2033	711,000	98,819	809,819	156,984	5,640	162,624
2034	640,000	75,527	715,527	159,216	3,288	162,504
2035	642,000	54,211	696,211	134,362	899	135,261
2036	643,300	32,764	676,064	0	0	0
2037	132,000	14,435	146,435	0	0	0
2038	138,000	8,819	146,819	0	0	0
2039	143,000	2,974	145,974	0	0	0
	11,777,100	3,292,810	15,069,910	2,171,494	249,671	2,421,165

** Includes \$2 million dollar school issue closed in 2018 which will be repaid by the Millington Municipal Schools.

Operating Budget

Category	FY 2019 Actual	FY 2019 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	6,473,640	6,592,747	7,093,470	7,326,179
Operations	3,968,297	3,282,249	3,739,608	3,503,142
Debt Service	868,654	867,970	943,182	942,332
Total Expenditures	11,310,591	10,742,966	11,776,260	11,771,653
Transfers	800,000	1,246,360	1,438,153	1,090,003
Total Expenditures and Transfers	12,110,591	11,989,326	13,214,413	12,861,656
Staffing Level	100.6	102.6	108.6	109.6

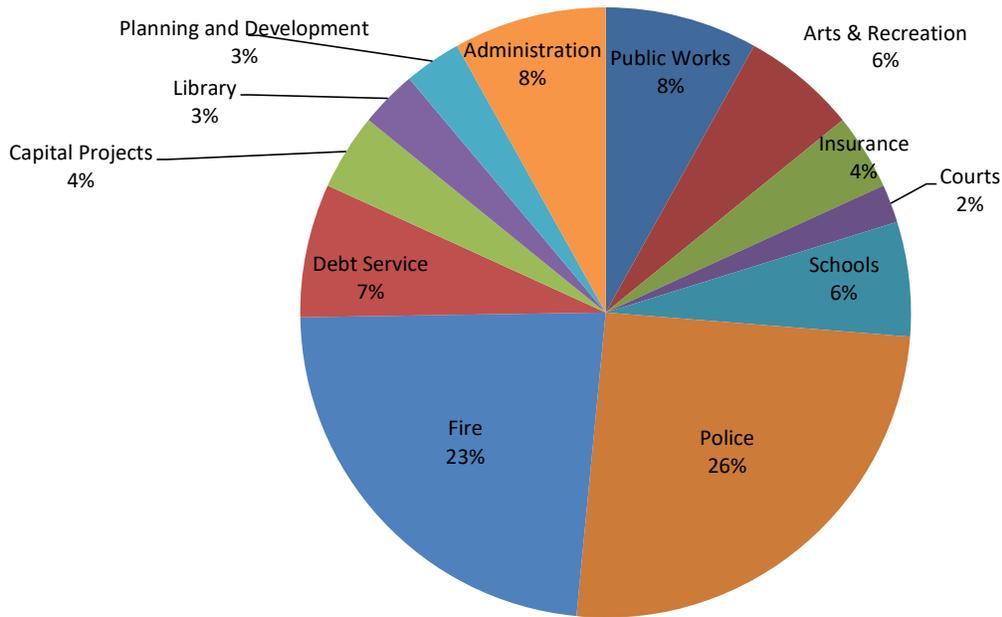
The General Fund is the primary operating fund of the City and accounts for all financial resources of the general government not specifically provided for in other funds. Most of the essential services such as fire and police protection, community services and general administration are reported in the General Fund.



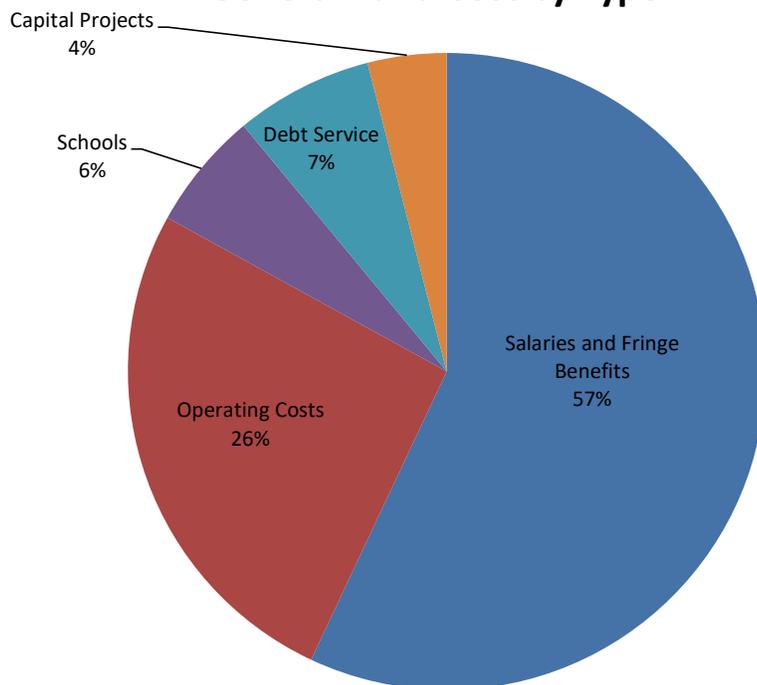


Operating Budget	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues				
Total Revenues	13,524,974	12,353,687	13,214,413	12,861,656
Expenditures & Transfers				
Finance and Administration				
Finance and Administration	979,082	1,018,957	1,265,115	1,234,924
General Government	1,301,626	668,673	816,198	757,019
Courts	246,675	259,555	268,785	294,887
Personnel	4,488	5,024	6,600	6,600
Library	502,334	361,637	367,307	376,700
<i>Total Finance and Administration</i>	3,034,206	2,313,846	2,724,005	2,670,130
Debt Service	868,654	867,970	943,182	942,332
Planning and Economic Development	110,331	165,909	343,404	316,063
Police	3,001,039	3,108,627	3,049,173	3,209,369
Fire	2,837,736	2,912,198	2,947,373	2,998,954
Public Works				
Public Wks - Admin/Shop	342,940	298,765	327,929	345,149
Support Services	145,916	125,643	125,492	134,460
Operations	260,373	314,539	352,961	370,079
Parks	8,777	11,000	25,200	24,200
<i>Total Public Works</i>	758,006	749,947	831,582	873,888
Arts & Recreation				
Admin and Programs	418,680	348,272	552,324	544,265
Youth Programs	18,518	21,403	26,745	26,745
Adult Programs	10,287	7,094	15,918	15,918
Park Sports Fields	28,732	50,765	76,989	76,989
Baker Community Center	45,986	53,200	74,000	74,000
Farmers Market	957	1,500	3,000	2,500
USA Stadium Complex	177,459	142,235	188,565	20,500
<i>Total Arts & Recreation</i>	700,619	624,469	937,541	760,917
Total Expenditures	11,310,591	10,742,966	11,776,260	11,771,653
Transfer to/from Streets Fund	-	-	191,793	90,003
Transfer to/from CIP Fund	300,000	746,360	746,360	500,000
Transfer to/from Schools Fund	500,000	500,000	500,000	500,000
Total Expenditures and Transfers	12,110,591	11,989,326	13,214,413	12,861,656
Surplus/(Deficit)	1,414,383	364,361	-	-
Fund Balance as of June 30	9,573,381	9,937,742	9,573,381	9,937,742

General Fund Cost by Function



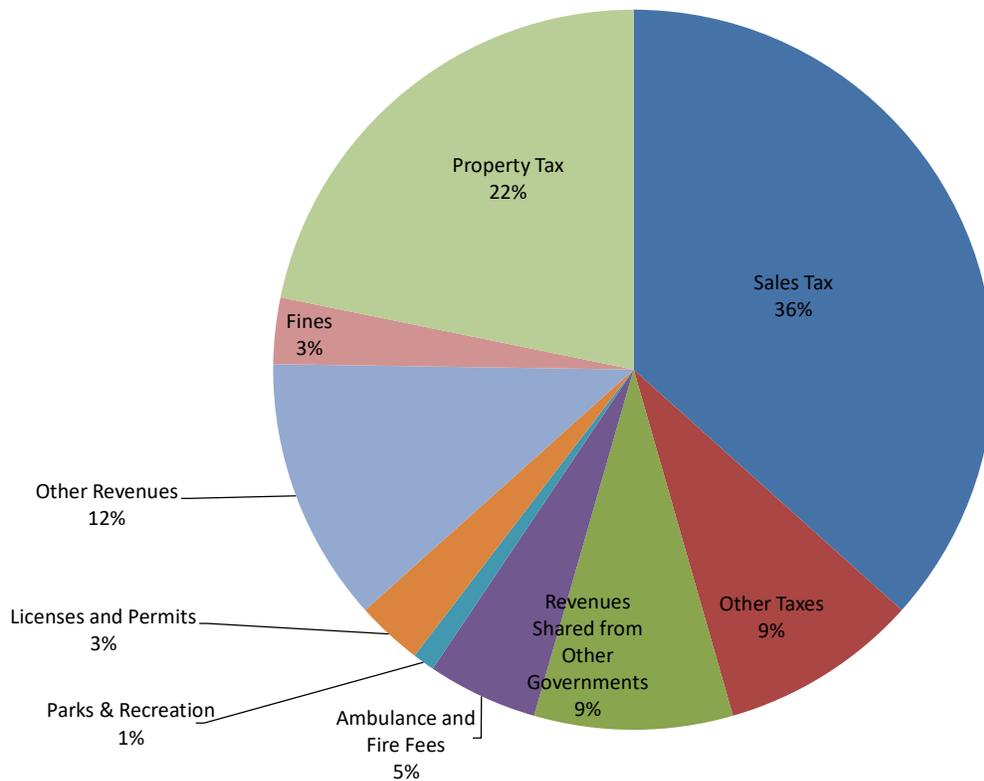
General Fund Cost by Type



Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Local Taxes	9,850,771	9,175,134	9,836,320	8,617,739
Licenses & Permits	409,166	367,967	363,500	338,500
Intergovernmental Revenue	2,099,467	2,013,225	2,005,428	1,847,509
Charges for Services	260,226	140,565	228,520	84,600
Fines, Forfeitures & Penalties	552,437	420,295	522,300	371,096
Grants	63,182	59,935	38,400	-
Interest on Investments	111,303	39,000	80,000	40,000
Other Income	178,423	137,566	139,945	139,137
Planned Use of Fund Balance	-	-	-	1,423,075
Total	13,524,974	12,353,687	13,214,413	12,861,656

Source of General Fund Revenues



Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Local Taxes					
31001	Realty Tax Current Collections	2,551,786	2,475,000	2,540,000	2,430,000
31002	Delinquent Taxes	59,599	52,075	40,000	30,000
31003	Utility Taxes	101,358	102,246	96,000	100,000
31004	In Lieu of Taxes by Co Trustee	41,811	34,000	41,810	34,000
31005	BFI - In Lieu of Taxes	237,364	242,348	232,710	243,000
31010	Interest & Penalty	21,238	12,263	15,000	12,000
31200	City Beer Tax	433,191	428,009	440,000	428,009
31600	Local Sales Tax	3,827,429	3,809,563	3,900,000	3,269,885
31601	City Sales Tax	1,717,900	1,709,957	1,750,000	1,467,723
31819	Personalty Taxes	207,621	178,805	180,000	170,000
31820	Business Tax - Local	397,316	125,805	400,000	362,689
31835	Business Tax - Max Fee	1,020	500	800	500
31912	Cable TV Franchise Tax	26,082	3,500	20,000	2,000
31960	Hotel-Motel Tax	227,057	1,063	180,000	67,933
LOCAL TAXES		9,850,771	9,175,134	9,836,320	8,617,739
Licenses & Permits					
32011	Fireworks Permit Fees	6,000	1,000	-	-
32101	Liquor Permits	7,500	2,600	6,000	3,000
32102	Liquor Inspection Fees	114,619	100,000	100,000	80,000
32595	Motor Vehicle License Fees	247,604	215,000	245,000	245,000
32607	Plan Review Fees	650	2,000	-	-
32608	Planning Comm Review Fees	8,768	10,476	-	-
32609	Subdivision Inspection Fees	-	8,211	-	-
32610	Building Permits	10,943	6,000	8,000	6,000
32611	Sign Permits	2,250	1,775	1,500	1,500
31612	Zoning Letter Fees	-	125	-	-
32694	Fiber Permits	4,500	17,580	-	-
32696	Beer Application Permits	2,700	-	-	-
32697	Beer Permits	3,632	3,200	3,000	3,000
32698	License/Peddler Fees	-	-	-	-
LICENSES & PERMITS		409,166	367,967	363,500	338,500
Intergovernmental Revenue					
33120	DEA Overtime	29,684	8,400	5,000	5,000
33165	Millington Housing Auth in Lieu	22,701	20,000	19,000	22,700
33166	TVA in Lieu of Taxes	137,605	141,384	135,000	133,000
33167	MLG&W In Lieu of Taxes	148,320	130,835	146,000	130,000
33331	Fire Fees	132,928	132,928	132,928	132,928
33332	EMS Fees	545,280	540,000	548,000	540,000
33510	State Sales Tax	987,315	973,823	960,000	834,881
33520	State Income Tax	24,978	-	-	-
33523	Telecommunications Sales Tax	3,764	3,600	-	3,000
33530	State Beer Tax	5,153	5,000	4,500	5,000
33532	Mixed Drink Tax	44,128	35,000	39,000	25,000
33546	Excise Tax	17,610	22,255	16,000	16,000
INTERGOVERNMENTAL REVENUE		2,099,467	2,013,225	2,005,428	1,847,509
Charges for Services					
34002	Sex Offender Registry Fees	1,201	450	-	-
34003	Accident Report Fees (Police)	1,040	4,600	1,200	-
34401	Library Fines	2,705	2,104	2,000	1,700
34402	Library Rentals	402	140	320	100
34403	Library Cards	2,307	1,308	2,500	800
34404	Library Fax Fees	2,541	1,900	2,000	1,000

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
34405	Library - Other Revenue	7,673	6,000	7,000	3,000
34498	Lot Mowing	3,063	368	-	-
34602	Baseball Tournament Entry Fees	27,805	7,495	25,000	-
34603	Baseball Gate Ticket Sales	29,569	8,092	25,000	-
34604-1	Goat Days - Vendor Fees	5,735	5,710	5,500	5,500
34605	USA Complex Gift Shop Sales	5,017	1,185	4,000	-
34605-1	Goat Days Gift Shop Sales	3,976	5,123	3,800	4,000
34606-1	Goat Days Parking	5,886	11,819	6,000	5,000
34607	USA Complex Sponsorship	3,970	-	-	-
34608-1	Goat Days Other Fees	1,774	1,750	1,000	1,000
34609	USA Baseball Rental	28,813	13,645	30,000	-
34612	USA Complex Rental	6,060	270	2,000	-
34946	Rec - Youth Programs	18,700	330	20,500	10,000
34947	Rec - Adult Programs	8,983	6,975	8,000	5,000
34950	Rec - Other	199	170	-	-
34952	Baker Center Rental Fees	62,628	42,200	54,000	40,000
34956	Rec - Special Events Revenues	8,333	8,151	7,000	6,000
34957	Park Pavilion Rental Fees	2,310	1,185	2,500	1,000
34958	Farmers Market Revenues	814	180	700	-
34991	USA Complex Concession Revenue	17,893	8,515	18,000	-
34992	Concession Revenue	829	900	500	500
CHARGES FOR SERVICES		260,226	140,565	228,520	84,600
Fines, Forfeitures & Penalties					
35108	Beer board Fines	9,500	-	-	-
35110	City Court Fines	437,496	329,000	440,000	319,096
35111	DL/Veh Registration Suspension	1,500	990	1,300	1,000
35113	Animal Control Fines	150	180	-	-
35114	Camera Fines	100,596	89,000	80,000	50,000
35130	Towing Reimbursement	3,195	1,125	1,000	1,000
FINES, FORFEITURES & PENALTIES		552,437	420,295	522,300	371,096
Grants					
36010	Fire Supplement Pay	13,200	16,800	16,800	-
36011	Police Supplement Pay	15,600	21,600	21,600	-
36018	Memphis - Task Force One Grant	2,981	4,108	-	-
36023	Mps & SC Police Fdn	3,005	-	-	-
36043	100 Club of Memphis	-	3,000	-	-
36045	Govener's Hiway Safety FY16	2,500	2,500	-	-
36062	Walmart Grants	3,000	-	-	-
36070	SoC Grant - Hurricane Florence	22,896	11,927	-	-
GRANTS		63,182	59,935	38,400	-
Interest on Investments					
37001	Interest Income	111,303	39,000	80,000	40,000
INTEREST on INVESTMENTS		111,303	39,000	80,000	40,000
Other Income					
38001	Antenna Rental Income	32,276	22,680	22,680	22,680
38002	Returned Check Fees	80	20	-	-
38010	Contributions - Fire	2,250	1,000	1,000	-
38011	Contributions - Police	4,590	-	-	-
38016	Donations - Arts, Recreation & Parks	798	202	-	-
38017	USA Complex Sponsorships	1,500	-	1,500	-
38018	Goat Days Sponsorships	25,250	21,220	25,000	25,000

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
38019	Recreation Sponsorships	6,325	675	1,000	500
38020	Freedom Celebration Sponsorships	17,036	22,460	20,000	20,000
38030	Insurance Proceeds	1,011	-	-	-
38040	Bus Lot Rent	36,990	38,099	36,000	38,192
38050	Misc Revenue	33,421	18,000	5,000	5,000
38051	Sandusky Lease	2,535	2,765	2,765	2,765
38052	Cash Over (Short)	14	-	-	-
38060	Auction Proceeds	14,162	10,445	25,000	25,000
38061	Sale of Surplus Property	185	-	-	-
	OTHER INCOME	178,423	137,566	139,945	139,137
38990	Planned Use of Fund Balance	-	-	-	1,423,075
	TOTAL GENERAL FUND REVENUE	13,524,974	12,353,687	13,214,413	12,861,656



Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	1,027,848	1,025,148	1,225,480	1,270,911
Operations	<u>2,002,761</u>	<u>1,288,698</u>	<u>1,498,525</u>	<u>1,399,219</u>
Total	<u>3,030,609</u>	<u>2,313,846</u>	<u>2,724,005</u>	<u>2,670,130</u>
Transfers	<u>800,000</u>	<u>1,246,360</u>	<u>1,438,153</u>	<u>1,090,003</u>
Staffing Level	12	12	13	14

Finance and Administration includes these sections:

- Finance & Administration
- Human Resources
- General Government
- Court Clerk's Office
- Library

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
FINANCE and ADMINISTRATION					
SALARIES & WAGES					
111	Salaries	694,694	745,998	803,630	829,459
	Deferred Comp - CM	-	5,000	5,000	5,000
118	Overtime	1,008	700	1,000	1,000
124	Part Time	23,494	22,920	5,000	5,000
125	Part-time staff - Prosecutor	36,300	36,000	36,000	36,000
126	Part-time staff - Temp. Judge	1,750	700	4,550	4,550
136	Vacation Pay at Retirement	1,564	-	40,000	50,000
140	Reimb for billing by City Hall	(168,200)	(168,200)	(168,200)	(168,200)
	Total Compensation	590,610	643,118	726,980	762,809
FRINGE BENEFITS					
151	Health Insurance	50,327	45,743	49,788	54,167
152	Life Insurance	3,308	3,486	4,777	4,954
153	FICA	42,259	43,879	55,501	57,722
154	Medicare	9,883	10,340	12,981	13,499
155	Retirement	61,584	59,705	71,853	74,160
156	Workers Compensation Insurance	185,794	144,077	173,600	173,600
157	Unemployment Comp	-	-	5,000	5,000
158	Medical Testing	12,610	10,000	20,000	20,000
161	Retiree Insurance	71,472	64,800	105,000	105,000
	Total Fringe Benefits	437,238	382,030	498,500	508,102
	Total Personnel	1,027,848	1,025,148	1,225,480	1,270,911
OPERATING EXPENDITURES					
180	Travel & Training	14,094	8,000	28,000	28,000
191	Education/Outreach/Public Relations	-	12,000	20,000	20,000
193	City Beautiful	176	-	-	-
235	Memberships/Dues/Licenses	4,691	8,200	9,400	9,400
239	Tax Collection Expense	128,050	140,000	140,000	70,000
241	Utilities	38,427	37,000	45,000	45,000
245	Telephone	30,663	29,559	33,000	36,000
252	Legal & Professional Services	97,073	100,000	145,000	145,000
253	Audit	34,960	35,920	35,920	37,800
256	Contracted Services	341,986	348,507	339,307	358,500
260	R & M Equipment	705	1,500	2,500	2,500
261	R & M Vehicle	58	100	1,000	1,000
262	Property Maintenance	166,088	33,932	30,000	30,000
263	Lease & Maintenance Agreements	30,732	23,767	42,200	47,200
285	Fuel Billed by Public Works	2,385	2,600	3,000	3,000
288	Inventory Purchases	-	3,000	3,000	3,000
289	Repairs by PW Shop	866	800	1,000	1,000
310	Office & Operational Supplies	37,542	27,920	41,100	42,100
333	Tools, Furniture & Equipment	4,756	11,097	26,500	26,500
497	Chamber of Commerce	18,000	18,000	18,000	18,000
521	Insurance	199,338	216,577	225,000	225,000
606	Debt Payment to Shelby County Schools	230,219	230,219	230,219	230,219
942	Vehicle Purchases	-	-	-	-
943	Equipment Purchases	8,895	-	20,000	20,000
945	Real Estate and Improvements	613,058	-	-	-
990	Contingency	-	-	59,379	-
	Total Operations Expenditures	2,002,761	1,288,698	1,498,525	1,399,219
	Total Finance And Administration	3,030,609	2,313,846	2,724,005	2,670,130
752	Transfer to/from Streets Fund	-	-	191,793	90,003
761	Transfer to/from CIP Fund	300,000	746,360	746,360	500,000

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
762	Transfer to/from General Purpose School Fund	500,000	500,000	500,000	500,000
	Total Transfers	800,000	1,246,360	1,438,153	1,090,003



Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	546,354	588,000	702,495	738,624
Operations	<u>432,729</u>	<u>430,957</u>	<u>562,620</u>	<u>496,300</u>
Total	<u><u>979,082</u></u>	<u><u>1,018,957</u></u>	<u><u>1,265,115</u></u>	<u><u>1,234,924</u></u>
Staffing Level	9	9	10	11

Full Time Staffing Detail		
Job Title	Grade	Number
City Manager	11	1
Executive Secretary	5	1
Finance Director	10	1
City Clerk	7	1
Finance Manager	7	1
Accounting Coordinator	6	1
HR Analyst	5	1
Payroll Coordinator	5	1
Billing Coordinator	4	1
Acct Technician	3	1
Custodian	3	1
	Staffing Level	<u>11</u>
Mayor - Elected	E1	1
Alderman - Elected	E2	7
	Total Positions	<u><u>19</u></u>

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
ADMINISTRATION (41000)					
SALARIES & WAGES					
111	Salaries	558,294	602,965	662,662	684,293
	Deferred Comp - CM		5,000	5,000	5,000
118	Overtime	1,008	700	1,000	1,000
124	Part Time	19,035	18,100	-	-
136	Vacation Pay at Retirement	1,564	-	40,000	50,000
140	Reimb for billing by City Hall	(168,200)	(168,200)	(168,200)	(168,200)
	Total Compensation	411,702	458,565	540,462	572,093
FRINGE BENEFITS					
151	Health Insurance	39,318	33,550	39,486	39,486
152	Life Insurance	2,693	2,925	4,069	4,216
153	FICA	34,957	36,100	43,937	45,898
154	Medicare	8,176	8,500	10,276	10,734
155	Retirement	49,507	48,360	59,265	61,197
157	Unemployment Comp	-	-	5,000	5,000
	Total Fringe Benefits	134,652	129,435	162,033	166,531
	Total Personnel	546,354	588,000	702,495	738,624
OPERATING EXPENDITURES					
180	Travel & Training	12,700	5,000	25,000	25,000
191	Education/Outreach/Public Relations	-	12,000	20,000	20,000
193	City Beautiful	176	-	-	-
235	Memberships/Dues/Licenses	4,691	8,000	9,200	9,200
239	Tax Collection Expense	128,050	140,000	140,000	70,000
241	Utilities	22,112	21,000	25,000	25,000
245	Telephone	19,644	19,000	21,000	23,000
252	Legal & Professional Services	97,073	100,000	145,000	145,000
253	Audit	31,960	32,920	32,920	34,600
256	Contracted Services	2,481	-	-	-
260	R & M Equipment	23	500	1,500	1,500
261	R & M Vehicle	58	100	1,000	1,000
262	Property Maintenance	18,230	25,000	20,000	20,000
263	Lease & Maintenance Agreements	15,470	13,000	25,000	25,000
285	Fuel Billed by Public Works	2,385	2,600	3,000	3,000
289	Repairs by PW Shop	866	800	1,000	1,000
310	Office & Operational Supplies	31,295	22,000	30,000	30,000
333	Tools, Furniture & Equipment	4,756	11,037	25,000	25,000
497	Chamber of Commerce	18,000	18,000	18,000	18,000
942	Vehicle Purchases	-	-	-	-
943	Equipment Purchases	8,895	-	20,000	20,000
945	Real Estate and Improvements	13,865	-	-	-
	Total Operations	432,729	430,957	562,620	496,300
	Total Finance And Administration	979,082	1,018,957	1,265,115	1,234,924

Operating Budget

Category	FY 2019 Actual	FY 2019 Forecast	FY 2020 Budget	FY 2021 Request
Operations	4,488	5,024	6,600	6,600
Total	4,488	5,024	6,600	6,600

Acct #	Account Name	FY 2019 Actual	FY 2019 Forecast	FY 2020 Budget	FY 2021 Request
	PERSONNEL (41400)				
	OPERATING EXPENDITURES				
263	Lease & Maintenance Agreements	3,599	4,153	4,200	4,200
310	Office & Operational Supplies	889	811	900	900
333	Tools, Furniture & Equipment	-	60	1,500	1,500
	Total Operations	<u>4,488</u>	<u>5,024</u>	<u>6,600</u>	<u>6,600</u>
	Total Personnel	<u>4,488</u>	<u>5,024</u>	<u>6,600</u>	<u>6,600</u>

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	269,876	218,877	298,600	298,600
Operations	1,031,750	449,796	517,598	458,419
Total Expenditures	1,301,626	668,673	816,198	757,019
Transfers	800,000	1,246,360	1,438,153	1,090,003
Total	<u>2,101,626</u>	<u>1,915,033</u>	<u>2,254,351</u>	<u>1,847,022</u>

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
GENERAL GOVERNMENT (41100)					
FRINGE BENEFITS					
156	Workers Comp Insurance	185,794	144,077	173,600	173,600
158	Medical Testing	12,610	10,000	20,000	20,000
161	Retiree Insurances	71,472	64,800	105,000	105,000
	Total Fringe Benefits	269,876	218,877	298,600	298,600
	Total Personnel	269,876	218,877	298,600	298,600
OPERATING EXPENDITURES					
253	Audit	3,000	3,000	3,000	3,200
521	Insurance	199,338	216,577	225,000	225,000
606	Debt Payment to Shelby County Schools	230,219	230,219	230,219	230,219
945	Real Estate and Improvements	599,193	-	-	-
990	Contingency	-	-	59,379	-
	Total Operations Expenditures	1,031,750	449,796	517,598	458,419
	Total Expenditures	1,301,626	668,673	816,198	757,019
752	Transfer to/from Streets Fund	-	-	191,793	90,003
761	Transfer to/from CIP Fund	300,000	746,360	746,360	500,000
762	Transfer to/from General Purpose School Fund	500,000	500,000	500,000	500,000
	TOTAL TRANSFERS	800,000	1,246,360	1,438,153	1,090,003
	Total Operations	1,831,750	1,696,156	1,955,751	1,548,422
	Total General Government	2,101,626	1,915,033	2,254,351	1,847,022

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	211,618	218,271	224,385	233,687
Operations	<u>35,057</u>	<u>41,284</u>	<u>44,400</u>	<u>61,200</u>
Total	<u>246,675</u>	<u>259,555</u>	<u>268,785</u>	<u>294,887</u>
Staffing Level	3	3	3	3

Full Time Staffing Detail		
Job Title	Grade	Number
Court Clerk	5	1
Assistant Court Clerk	3	<u>2</u>
	Staffing Level	3
Judge - Elected	E3	<u>1</u>
	Total Positions	<u><u>4</u></u>

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
COURTS (41200)					
SALARIES & WAGES					
111	Salaries	136,399	143,033	140,968	145,166
118	Overtime	-	-	-	-
124	Part-time Staff	4,458	4,820	5,000	5,000
125	Part-time staff - Prosecutor	36,300	36,000	36,000	36,000
126	Part-time staff - Temp. Judge	1,750	700	4,550	4,550
136	Vacation Pay at Retirement	-	-	-	-
	Total Compensation	178,908	184,553	186,518	190,716
FRINGE BENEFITS					
151	Health Insurance	11,009	12,193	10,302	14,681
152	Life Insurance	615	561	708	738
153	FICA	7,302	7,779	11,564	11,824
154	Medicare	1,708	1,840	2,705	2,765
155	Retirement	12,076	11,345	12,588	12,963
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	32,710	33,718	37,867	42,971
	Total Personnel	211,618	218,271	224,385	233,687
OPERATING EXPENDITURES					
180	Training & Travel	1,394	3,000	3,000	3,000
235	Memberships/Dues/Licenses	-	200	200	200
245	Telephone	5,788	5,729	6,500	7,000
256	Contracted Services	9,150	17,900	8,700	19,000
260	R & M Equipment	683	1,000	1,000	1,000
262	Property Maintenance	2,723	3,432	4,000	4,000
263	Lease & Maintenance Agreements	11,663	6,614	13,000	18,000
310	Office & Operational Supplies	3,656	3,409	8,000	9,000
	Total Operations	35,057	41,284	44,400	61,200
	Total Courts	246,675	259,555	268,785	294,887

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Operations	502,334	361,637	367,307	376,700
Total	502,334	361,637	367,307	376,700

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
LIBRARY (41500)					
OPERATING EXPENDITURES					
241	Utilities	16,315	16,000	20,000	20,000
245	Telephone	5,231	4,830	5,500	6,000
256	Contracted Services	330,355	330,607	330,607	339,500
262	Property Maintenance	145,135	5,500	6,000	6,000
288	Inventory Purchases	3,597	3,000	3,000	3,000
310	Office & Operational Supplies	1,702	1,700	2,200	2,200
Total Operations		502,334	361,637	367,307	376,700
Total Library		502,334	361,637	367,307	376,700

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Principal	574,000	592,000	592,000	610,500
Interest	<u>294,654</u>	<u>275,970</u>	<u>351,182</u>	<u>331,832</u>
Total	<u><u>868,654</u></u>	<u><u>867,970</u></u>	<u><u>943,182</u></u>	<u><u>942,332</u></u>

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Debt Service (49100)					
Principal					
602	CON matures 10/1/2020	109,000	113,000	113,000	118,000
603	2011 TML Loan matures 6/1/2026	210,000	218,000	218,000	225,000
605	2013 TML Loan matures 5/1/2033	50,000	52,000	52,000	53,000
606	Principal - First TN 2015 Loan	205,000	209,000	209,000	214,500
607	Principal - First TN 2020 Loan	-	-	-	-
TOTAL PRINCIPAL PAYMENTS		<u>574,000</u>	<u>592,000</u>	<u>592,000</u>	<u>610,500</u>
Interest					
652	CON	10,792	6,596	6,596	2,321
653	2011 TML Loan	136,305	129,396	129,396	122,224
655	2013 TML Loan	26,501	25,172	25,172	23,664
656	Interest - First TN 2015 loan	121,057	114,806	160,018	153,623
657	Interest - First TN 2020 loan	-	-	30,000	30,000
TOTAL INTEREST PAYMENTS		<u>294,654</u>	<u>275,970</u>	<u>351,182</u>	<u>331,832</u>
TOTAL INTEREST		<u>294,654</u>	<u>275,970</u>	<u>351,182</u>	<u>331,832</u>
TOTAL DEBT SERVICE EXPENDITURES		<u>868,654</u>	<u>867,970</u>	<u>943,182</u>	<u>942,332</u>

Operating Budget

Category	FY 2019 Actual	FY 2019 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	(6,793)	(2,016)	102,854	150,713
Operations	<u>117,124</u>	<u>167,925</u>	<u>240,550</u>	<u>165,350</u>
Total	<u><u>110,331</u></u>	<u><u>165,909</u></u>	<u><u>343,404</u></u>	<u><u>316,063</u></u>
Staffing Level	1.6	1.6	2.6	2.6

Full Time Staffing Detail		
Job Title	Grade	Number
City Engineer/Dir of Planning & Codes	10	0.6
Codes Enforcement Officer	6	<u>2</u>
Staffing Level		<u><u>2.6</u></u>

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
PLANNING & ECONOMIC DEVELOPMENT (41300)					
SALARIES & WAGES					
111	Salaries	40,520	44,570	121,766	163,881
118	Overtime	-	252	-	-
124	Part-time Staff	8,655	8,500	15,000	20,000
136	Vacation Pay at Retirement	-	-	-	-
141	Reimb for Svcs by City Engr	(72,500)	(72,500)	(72,500)	(72,500)
	Total Compensation	(23,325)	(19,178)	64,266	111,381
FRINGE BENEFITS					
151	Health Insurance	9,312	9,312	9,530	9,530
152	Life Insurance	264	300	1,090	1,100
153	FICA	2,739	3,200	10,959	11,401
154	Medicare	641	800	2,563	2,666
155	Retirement	3,577	3,550	14,446	14,635
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	16,532	17,162	38,588	39,332
	Total Personnel	(6,793)	(2,016)	102,854	150,713
OPERATING EXPENDITURES					
180	Training & Travel	-	-	500	500
234	Publications	-	-	-	-
235	Memberships/Dues/Licenses	-	-	500	50
237	Advertising	615	-	-	-
245	Telephone	2,291	3,500	5,000	2,800
252	Legal & Professional Services	-	-	-	500
254	Engineering Services	6,034	65,000	70,000	30,000
255	Subdivision Review	1,929	-	-	-
256	Contracted Services	97,357	95,000	99,000	99,000
260	R & M Equipment	-	-	-	-
261	R & M Vehicle	60	-	-	-
262	Property Maintenance	1,834	900	6,000	2,000
263	Lease & Maintenance Agreements	1,747	450	14,500	2,000
285	Fuel Billed by Public Works	1,706	500	4,500	1,000
289	Repairs by PW Shop	1,163	500	2,000	1,000
309	Mapping & Recording Fees	-	-	-	-
310	Office & Operational Supplies	1,304	200	7,875	1,500
326	Uniforms	764	1,375	1,375	-
333	Tools, Furniture & Equipment	320	500	500	500
345	Demolitions	-	-	20,000	20,000
943	Equipment Purchases	-	-	8,800	4,500
	Total Operations	117,124	167,925	240,550	165,350
	Total Planning & Economic Development	110,331	165,909	343,404	316,063

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	2,597,360	2,659,448	2,604,323	2,695,969
Operations	<u>403,680</u>	<u>449,179</u>	<u>444,850</u>	<u>513,400</u>
Total	<u><u>3,001,039</u></u>	<u><u>3,108,627</u></u>	<u><u>3,049,173</u></u>	<u><u>3,209,369</u></u>
Staffing Level	40	40	44	44

Full Time Staffing Detail		
Job Title	Grade	Number
Police Chief	9	1
Police Inspector	PI	2
Police Lieutenant	PL	4
Police Sergeant	PS	4
Police Officer	PO	21
Dispatcher/Jailer	3	10
Administrative Secretary	3	1
Property Room Technician	2	1
	Staffing Level	<u><u>44</u></u>
	POST Certified Positions	<u><u>32</u></u>

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
POLICE (42100)					
111	Salaries	1,817,885	1,830,810	1,859,867	1,969,841
114	Workers Comp Pay	(727)	-	-	-
118	Overtime	165,980	185,000	100,000	100,000
124-1	Part-Time - Speed Van	347	-	-	-
129	School Crossing Guards	28,259	32,500	35,000	35,000
135	Holiday Pay	54,781	57,180	61,000	60,000
136	Vacation Pay at Retirement	3,500	1,933	-	-
137	Police Supplement Pay	15,600	21,600	21,600	-
	Total Compensation	2,085,625	2,129,023	2,077,467	2,164,841
FRINGE BENEFITS					
151	Health Insurance	160,343	196,314	176,571	162,043
152	Life Insurance	10,554	11,055	12,548	13,283
153	FICA	123,035	126,445	127,464	134,217
154	Medicare	28,774	31,611	29,810	31,390
155	Retirement	178,647	165,000	180,463	190,195
157	Unemployment Comp	10,382	-	-	-
	Total Fringe Benefits	511,735	530,425	526,856	531,128
	Total Personnel	2,597,360	2,659,448	2,604,323	2,695,969
OPERATING EXPENDITURES					
180	Training & Travel	27,394	20,700	30,000	28,000
235	Memberships/Dues/Licenses	1,140	2,500	2,500	3,000
241	Utilities	20,360	23,750	22,000	24,000
245	Telephone	34,588	33,580	37,000	35,000
256	Contracted Services	9,900	45,798	22,899	46,000
260	R & M Equipment	7,416	6,700	5,000	7,000
261	R & M Vehicle	4,706	12,000	12,000	12,000
262	Property Maintenance	19,418	25,000	25,000	25,000
263	Lease & Maintenance Agreements	104,182	93,600	93,600	115,600
285	Fuel Billed by Public Works	67,715	70,000	70,000	70,000
289	Repairs by PW Shop	19,392	20,000	20,000	20,000
310	Office & Operational Supplies	11,594	18,000	18,000	19,000
312	Equipment Purchases	9,666			
313	Medical & Safety Supplies	-	1,600	1,600	1,600
323	Jail Expense	18,266	24,000	24,000	24,000
325	Dog & Animal Control Expense	-	-	-	-
326	Uniforms	34,546	33,000	32,000	35,000
328	Ammunition and Range Costs	5,137	6,200	10,000	6,200
329	Police Supplies	1,259			
331	Gas & Oil (purchased direct)	-	250	250	-
333	Tools, Furniture & Equipment	2,075	12,001	12,001	5,000
334	Vehicle Towing	4,675	-	6,500	36,500
336	TBI - Sex Offender Fee	250	500	500	500
	Total Operations	403,680	449,179	444,850	513,400
	Total Police	3,001,039	3,108,627	3,049,173	3,209,369

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	1,881,578	1,905,463	1,938,880	1,980,311
Operations	<u>956,158</u>	<u>1,006,735</u>	<u>1,008,493</u>	<u>1,018,643</u>
Total	<u>2,837,736</u>	<u>2,912,198</u>	<u>2,947,373</u>	<u>2,998,954</u>
Staffing Level	27	27	27	27

Full Time Staffing Detail		
Job Title	Grade	Number
Public Safety Director	10	1
Administrative Secretary	3	1
Fire Marshall	8	1
Fire Battalion Chief	FB	3
Fire Lieutenant	FL	6
Fire Driver	FD	6
Firefighter	FF	9
Staffing Level		<u>27</u>

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
	FIRE (42200)				
	SALARIES & WAGES				
111	Salaries	1,177,771	1,282,757	1,285,483	1,332,135
114	Workers Comp Pay	-	-	-	-
118	Overtime	234,110	170,612	170,000	180,000
124	Salaries (Part Time)	-	-	5,000	-
135	Salaries (Holiday)	44,504	43,566	46,106	47,950
136	Vacation Pay at Retirement	6,894	1,748	-	-
137	Fire Pay Supplement	13,200	16,800	16,800	-
	Total Compensation	1,476,479	1,515,483	1,523,389	1,560,085
	FRINGE BENEFITS				
151	Health Insurance	163,649	152,096	157,480	152,582
152	Life Insurance	8,244	8,073	8,664	8,985
153	FICA	84,634	89,921	93,409	96,722
154	Medicare	19,793	21,050	21,846	22,621
155	Retirement	128,779	118,840	134,092	139,316
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	405,099	389,980	415,491	420,226
	Total Personnel	1,881,578	1,905,463	1,938,880	1,980,311
	OPERATING EXPENDITURES				
180	Training & Travel	24,371	20,394	17,500	17,500
191	Education/Outreach/Public Relations	-	2,407	2,500	2,700
214	Ambulance Service	538,533	538,533	538,533	538,533
215	Dispatch Service	175,845	211,660	211,660	215,942
231	Office Supplies	2,002	-	-	-
235	Memberships/Dues/Licenses	1,573	1,680	1,800	1,950
241	Utilities	33,162	35,980	37,000	39,300
245	Telephone	18,742	19,010	16,000	19,500
256	Contracted Services	3,000	-	-	-
260	R & M Equipment	16,969	19,063	20,000	20,000
261	R & M Vehicle	28,557	37,305	38,000	38,000
262	Property Maintenance	10,481	22,654	23,000	23,718
263	Lease & Maintenance Agreements	17,352	15,905	16,000	15,000
272	Fire Prevention	2,284	-	-	-
284	Tires	6,606	-	-	-
285	Fuel Billed by Public Works	17,277	15,856	17,500	17,500
289	Repairs by PW Shop	733	650	2,000	2,000
310	Office & Operational Supplies	5,215	8,846	9,000	9,000
313	Medical & Safety Supplies	18,031	26,565	27,000	27,000
316	Medical Supplies	6,011	-	-	-
317	Fire Hose	-	-	-	-
322	Fire Foam	-	-	-	-
326	Uniforms	15,999	16,311	17,000	17,000
331	Gas & Oil (purchased direct)	161	-	-	-
333	Tools, Furniture & Equipment	5,752	7,959	8,000	8,000
508	Claims Paid Direct	7,500	-	-	-
943	Equipment Purchases	-	5,957	6,000	6,000
	Total Operations	956,158	1,006,735	1,008,493	1,018,643
	Total Fire	2,837,736	2,912,198	2,947,373	2,998,954

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	572,204	645,697	682,082	711,758
Operations	<u>185,802</u>	<u>104,250</u>	<u>149,500</u>	<u>162,130</u>
Total	<u>758,006</u>	<u>749,947</u>	<u>831,582</u>	<u>873,888</u>
Staffing Level	13	15	15	15

Public Works includes these sections:
 Admin and Shop
 Support Services
 Operations (Streets)
 Parks

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
PUBLIC WORKS					
SALARIES & WAGES					
111	Salaries	570,416	641,252	638,381	680,715
114	Workers Comp Pay	(300)	-	-	-
118	Overtime	184	350	5,000	-
124	Part-Time Labor	-	-	20,000	-
136	Vacation Pay at Retirement	-	-	-	-
142	Reimb for Drain Cleaning by St	(111,800)	(111,800)	(111,800)	(111,800)
143	Allocate PW Director	(56,964)	(56,964)	(56,964)	(56,964)
	Total Compensation	401,537	472,838	494,617	511,951
FRINGE BENEFITS					
151	Health Insurance	76,850	72,468	74,953	82,350
152	Life Insurance	3,187	3,512	4,308	4,594
153	FICA	32,562	37,304	41,130	42,204
154	Medicare	7,649	8,717	9,620	9,871
155	Retirement	50,419	50,858	57,454	60,788
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	170,667	172,859	187,465	199,807
	Total Personnel	572,204	645,697	682,082	711,758
OPERATING EXPENDITURES					
241	Utilities	14,424	12,000	18,500	20,000
245	Telephone	6,413	6,143	7,500	8,230
260	R & M Equipment	586	6,200	5,200	6,700
261	R & M Vehicle	-	3,500	11,500	10,000
262	Property Maintenance	8,905	21,200	23,000	22,500
263	Lease & Maintenance Agreements	6,619	11,284	10,000	12,000
285	Fuel Billed by Public Works	(161,517)	(217,004)	(204,600)	(605,385)
286	Gas Purchases	110,910	147,866	144,030	409,047
287	Diesel Purchases	53,940	75,312	72,570	208,338
288	Inventory Purchases	94,677	83,874	123,700	122,500
289	Repairs by PW Shop	(81,914)	(76,206)	(114,700)	(112,500)
310	Office & Operational Supplies	8,429	8,597	11,500	11,600
312	Equipment Purchases	213	-	-	-
325	Dog & Animal Control Expense	-	200	500	800
326	Uniforms	3,088	3,190	4,800	5,300
331	Gas & Oil (purchased direct)	2,909	2,000	4,500	4,500
332	Shop Supplies	6,827	10,000	10,000	12,000
333	Tools, Furniture & Equipment	4,407	6,094	21,500	21,500
335	Tools	4,584	-	-	-
342	Grounds Maintenance	1,413	-	-	-
942	Vehicle Purchases	34,714	-	-	-
943	Equipment Purchases	-	-	-	5,000
945	Real Estate and Improvements	66,177	-	-	-
	Total Operations	185,802	104,250	149,500	162,130
	Total Public Works	758,006	749,947	831,582	873,888

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	209,243	219,181	221,329	225,849
Operations	<u>133,697</u>	<u>79,584</u>	<u>106,600</u>	<u>119,300</u>
Total	<u><u>342,940</u></u>	<u><u>298,765</u></u>	<u><u>327,929</u></u>	<u><u>345,149</u></u>
Staffing Level	4	4	4	4

Full Time Staffing Detail		
Job Title	Grade	Number
Public Works Director	10	1
Shop Supervisor	6	1
Vehicle/Equipment Mechanic	5	2
Staffing Level		<u><u>4</u></u>

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
PUBLIC WORKS (43000)					
SALARIES & WAGES					
111	Salaries	220,387	237,860	233,764	243,114
124	Part-Time Staff	-	-	-	-
136	Vacation Pay at Retirement	-	-	-	-
143	Allocate PW Director	(75,952)	(75,952)	(75,952)	(75,952)
	Total Compensation	144,435	161,908	157,812	167,162
FRINGE BENEFITS					
151	Health Insurance	28,349	19,525	23,182	16,742
152	Life Insurance	1,316	1,272	1,577	1,637
153	FICA	12,687	14,271	14,493	15,073
154	Medicare	2,967	3,330	3,390	3,525
155	Retirement	19,489	18,875	20,875	21,710
	Total Fringe Benefits	64,809	57,273	63,517	58,687
	Total Personnel	209,243	219,181	221,329	225,849
OPERATING EXPENDITURES					
241	Utilities	14,424	12,000	18,500	20,000
245	Telephone	4,297	4,700	5,600	6,000
260	R & M Equipment	586	5,000	3,500	5,000
261	R & M Vehicle	-	2,000	6,000	6,000
262	Property Maintenance	8,905	20,000	20,000	20,000
263	Lease & Maintenance Agreements	6,619	11,284	10,000	12,000
285	Fuel Billed by Public Works	(167,399)	(223,178)	(216,600)	(617,385)
286	Gas Purchases	110,910	147,866	144,030	409,047
287	Diesel Purchases	53,940	75,312	72,570	208,338
288	Inventory Purchases	94,677	83,874	123,700	122,500
289	Repairs by PW Shop	(85,763)	(83,874)	(123,700)	(122,500)
310	Office & Operational Supplies	7,732	7,800	10,000	10,000
320	Animal Control	213			
325	Dog & Animal Control Expense	-	200	500	800
326	Uniforms	2,064	1,600	3,000	3,000
331	Gas & Oil (purchased direct)	2,909	2,000	4,500	4,500
332	Shop Supplies	6,827	10,000	10,000	12,000
333	Tools, Furniture & Equipment	3,980	3,000	15,000	15,000
335	Tools	2,599	-	-	-
942	Vehicle Purchases	-	-	-	-
943	Equipment Purchases	-	-	-	5,000
946	Buildings	66,177	-	-	-
	Total Operations	133,697	79,584	106,600	119,300
	Total Public Works - Admin/Shop	342,940	298,765	327,929	345,149

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	102,588	111,977	107,792	115,830
Operations	<u>43,328</u>	<u>13,666</u>	<u>17,700</u>	<u>18,630</u>
Total	<u>145,916</u>	<u>125,643</u>	<u>125,492</u>	<u>134,460</u>
Staffing Level	2	2	2	2

Full Time Staffing Detail		
Job Title	Grade	Number
Maintenance Coordinator	6	1
Maintenance Assistant	4	<u>1</u>
Staffing Level		<u><u>2</u></u>

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
PUBLIC WORKS - Support Services (43001)					
SALARIES & WAGES					
111	Salaries	80,084	88,822	83,801	90,658
	Total Compensation	80,084	88,822	83,801	90,658
FRINGE BENEFITS					
151	Health Insurance	9,312	9,312	9,530	9,530
152	Life Insurance	428	455	567	610
153	FICA	4,616	5,148	5,196	5,621
154	Medicare	1,080	1,204	1,215	1,315
155	Retirement	7,068	7,036	7,483	8,096
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	22,504	23,155	23,991	25,172
	Total Personnel	102,588	111,977	107,792	115,830
OPERATING EXPENDITURES					
245	Telephone	2,116	1,443	1,900	2,230
261	R & M Vehicle	-	500	1,500	2,000
285	Fuel billed by Public Works	2,556	3,174	4,000	4,000
289	Repairs by PW Shop	890	4,668	5,000	5,000
310	Office & Operational Supplies	20	297	500	600
326	Uniforms	849	1,090	1,300	1,300
333	Tools, Furniture & Equipment	200	2,494	3,500	3,500
335	Tools	1,985			
942	Vehicle Purchases	34,714			
	Total Operations	43,328	13,666	17,700	18,630
	Total Support Services	145,916	125,643	125,492	134,460

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	260,373	314,539	352,961	370,079
Total	260,373	314,539	352,961	370,079
Staffing Level	7	9	9	9

Full Time Staffing Detail		
Job Title	Grade	Number
Manager	8	1
Heavy Equipment Operator	6	1
Equipment Operator	5	2
Crew Worker	2	5
Staffing Level		<u>9</u>

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
PUBLIC WORKS - Operations (43002)					
SALARIES & WAGES					
111	Salaries	269,945	314,570	320,816	346,943
114	Workers Comp Pay	(300)			
118	Overtime	184	350	5,000	
124	Part Time Labor	-	-	20,000	
142	Reimb for Drain Cleaning by St	(111,800)	(111,800)	(111,800)	(111,800)
143	Allocate PW Director	18,988	18,988	18,988	18,988
	Total Compensation	177,017	222,108	253,004	254,131
FRINGE BENEFITS					
151	Health Insurance	39,190	43,631	42,241	56,078
152	Life Insurance	1,442	1,785	2,164	2,347
153	FICA	15,259	17,885	21,441	21,510
154	Medicare	3,602	4,183	5,015	5,031
155	Retirement	23,862	24,947	29,096	30,982
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	83,355	92,431	99,957	115,948
	Total Personnel	260,373	314,539	352,961	370,079
	Total Operations	260,373	314,539	352,961	370,079

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Operations	8,777	11,000	25,200	24,200
Total	8,777	11,000	25,200	24,200

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
PUBLIC WORKS - Parks (43003)					
OPERATING EXPENDITURES					
260	R&M Equipment	-	1,200	1,700	1,700
261	R&M Vehicle	-	1,000	4,000	2,000
262	Property Maintenance	-	1,200	3,000	2,500
285	Fuel Billed by Public Works	3,326	3,000	8,000	8,000
289	Repairs by Public Works	2,959	3,000	4,000	5,000
310	Office & Operational Supplies	677	500	1,000	1,000
326	Uniforms	175	500	500	1,000
331	Gas & Oil (purchased direct)	-	-	-	-
333	Tools, Furniture & Equipment	227	600	3,000	3,000
342	Grounds Maintenance	1,413			
942	Vehicle Purchases	-	-	-	-
Total Operations		8,777	11,000	25,200	24,200
Total Parks		8,777	11,000	25,200	24,200

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	401,444	359,007	539,851	516,517
Operations	299,175	265,462	397,690	244,400
Total	700,619	624,469	937,541	760,917
Staffing Level	7	7	7	7

Arts, Recreation and Parks includes these sections:

- Admin and Programs
- Youth
- Adult
- Parks/Sports Fields
- Baker Community Center (includes Bill Knight Gym)
- Harvell Civic Center - history (sold to schools on April 1, 2017)
- Farmers Market
- USA Complex

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
ARTS, RECREATION & PARKS					
111	Salaries	229,290	194,041	314,430	324,579
112	Field Supervisors	408	750	1,500	1,500
116	Umpires/Officials	11,229	12,000	19,000	19,000
117	Scorekeepers/Press Box/Gate	2,667	2,900	4,500	4,500
118	Overtime	-	-	-	-
124	Part Time Labor	80,796	83,000	107,000	74,000
136	Vacation Pay at Retirement	1,664	-	-	-
	Total Compensation	326,054	292,691	446,430	423,579
151	Health Insurance	29,855	28,690	29,066	29,362
152	Life Insurance	1,557	1,834	2,123	2,187
153	FICA	19,179	16,545	27,679	26,262
154	Medicare	4,485	3,870	6,474	6,142
155	Retirement	20,313	15,377	28,079	28,985
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	75,390	66,316	93,421	92,938
	Total Personnel	401,444	359,007	539,851	516,517
180	Training & Travel	7,139	8,300	12,500	8,500
192	Trophies	810	-	-	-
219	Umpires	24,140	25,000	27,000	-
235	Memberships/Dues/Licenses	1,000	555	1,700	1,200
237	Advertising	519	-	-	-
237-1	Advertising - Goat Days	1,413	-	-	-
241	Utilities	63,797	63,500	97,000	62,500
242	Utilities - Water	3,185	-	-	-
243	Utilities - Sewer	2,451	-	-	-
245	Telephone	10,679	10,900	13,000	6,000
256	Contracted Services	5,880	7,000	10,000	10,000
256-1	Contracted Services - Goat Days	5,046	5,650	7,000	7,000
260	R & M Equipment	2,915	3,000	5,500	500
261	R & M Vehicle	3,247	-	1,000	1,000
262	Property Maintenance	19,184	52,500	66,500	39,500
263	Lease & Maintenance Agreements	1,956	1,600	9,240	2,500
285	Fuel Billed by Public Works	3,847	3,800	5,000	5,000
289	Repairs by PW Shop	3,031	1,000	3,000	3,000
310	Office & Operational Supplies	11,722	28,950	34,450	28,950
310-1	Office & Operational Supplies - Goat Days	-	-	3,800	4,500
311	Concessions	10,088	10,700	12,500	1,200
318-1	Equipment Rentals - Goat Days	4,484	-	-	-
326	Uniforms	7,441	8,500	8,500	9,000
330	Program Materials & Supplies	12,252	-	-	-
330-1	Program Supplies - Goat Days	1,291	-	-	-
331	Gas & Oil (purchased direct)	-	47	-	50
333	Tools, Furniture & Equipment	5,676	8,400	16,500	15,500
333-1	Tools, Furniture & Equipment - Goat Days	-	4,999	5,000	5,000
340-1	Entertainment - Goat Days	600	-	-	-
342	Grounds Maintenance	30,549	-	-	-
350	Supplies - Gift Shop	5,327	5,000	5,500	-
350-1	Supplies - Goat Days Gift Shop	3,000	3,061	3,000	3,500
496	YMCA Grant	20,000	-	20,000	-
498	Freedom Celebration	24,507	13,000	30,000	30,000
501	Lease Agreements	2,000	-	-	-
945	Real Estate and Improvements	-	-	-	-
	Total Operations	299,175	265,462	397,690	244,400
	Total Arts & Recreation	700,619	624,469	937,541	760,917

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	335,381	295,870	449,424	461,615
Operations	<u>83,300</u>	<u>52,402</u>	<u>102,900</u>	<u>82,650</u>
Total	<u>418,680</u>	<u>348,272</u>	<u>552,324</u>	<u>544,265</u>
Staffing Level	7	7	7	7

Full Time Staffing Detail		
Job Title	Grade	Number
Arts, Recreation & Parks Director	9	1
Manager	7	1
USA Complex Coordinator	6	1
Athletic Turf Supervisor	5	1
Recreational Sports Coordinator	4	1
Facilities Coordinator	3	1
Programs Coordinator	3	1
Staffing Level		<u>7</u>

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
ARTS, RECREATION & PARKS (44401)					
ADMINISTRATION					
SALARIES & WAGES					
111	Salaries	229,290	194,041	314,430	324,579
118	Overtime	-	-	-	-
124	Part Time Labor	33,744	40,000	48,000	48,000
136	Vacation Pay at Retirement	1,664	-	-	-
	Total Compensation	264,699	234,041	362,430	372,579
FRINGE BENEFITS					
151	Health Insurance	29,855	28,690	29,066	29,362
152	Life Insurance	1,557	1,834	2,123	2,187
153	FICA	15,376	12,909	22,471	23,100
154	Medicare	3,596	3,019	5,255	5,402
155	Retirement	20,298	15,377	28,079	28,985
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	70,682	61,829	86,994	89,036
	Total Personnel	335,381	295,870	449,424	461,615
OPERATING EXPENDITURES					
180	Training & Travel	6,182	6,800	8,500	8,500
235	Memberships/Dues/Licenses	1,000	255	1,200	1,200
237	Advertising	519			
245	Telephone	4,856	4,900	6,500	6,000
256	Contracted Services	5,880	7,000	10,000	10,000
260	R & M Equipment				
261	R & M Vehicle	3,247	-	1,000	1,000
263	Lease & Maintenance Agreements	1,956	1,600	3,000	2,500
285	Fuel Billed by Public Works	3,847	3,800	5,000	5,000
289	Repairs by PW Shop	3,031	1,000	3,000	3,000
310	Office & Operational Supplies	1,657	12,000	12,700	12,700
311	Concessions	321	1,000	1,000	1,200
326	Uniforms	500	500	500	1,000
330	Program Materials & Supplies	5,505			
331	Gas & Oil (purchased direct)		47		50
333	Tools, Furniture & Equipment	290	500	500	500
496	YMCA Grant	20,000	-	20,000	-
498	Freedom Celebration	24,507	13,000	30,000	30,000
	Total Operations	83,300	52,402	102,900	82,650
	Total Admin and Programs	418,680	348,272	552,324	544,265

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	9,237	9,903	13,995	13,995
Operations	<u>9,281</u>	<u>11,500</u>	<u>12,750</u>	<u>12,750</u>
Total	<u><u>18,518</u></u>	<u><u>21,403</u></u>	<u><u>26,745</u></u>	<u><u>26,745</u></u>

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
YOUTH PROGRAM (44402)					
SALARIES & WAGES					
112	Field Supervisors	408	500	1,000	1,000
116	Umpires/Officials	5,730	6,000	9,000	9,000
117	Scorekeepers/Press Box/Gate	2,443	2,700	3,000	3,000
	Total Compensation	8,581	9,200	13,000	13,000
153	FICA	532	570	806	806
154	Medicare	124	133	189	189
	Total Fringe Benefits	656	703	995	995
	Total Personnel	9,237	9,903	13,995	13,995
OPERATING EXPENDITURES					
192	Trophies	703			
310	Office & Operational Supplies		4,000	5,250	5,250
326	Uniforms	6,458	7,500	7,500	7,500
330	Program Materials & Supplies	2,121			
	Total Operations	9,281	11,500	12,750	12,750
	Total Youth Programs	18,518	21,403	26,745	26,745

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	6,161	6,944	12,918	12,918
Operations	4,126	150	3,000	3,000
Total	10,287	7,094	15,918	15,918

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
ADULT PROGRAM (44403)					
SALARIES & WAGES					
112	Field Supervisors	-	250	500	500
116	Umpires/Officials	5,499	6,000	10,000	10,000
117	Scorekeepers	224	200	1,500	1,500
	Total Compensation	5,723	6,450	12,000	12,000
153	FICA	355	400	744	744
154	Medicare	83	94	174	174
	Total Fringe Benefits	438	494	918	918
	Total Personnel	6,161	6,944	12,918	12,918
OPERATING EXPENDITURES					
192	Trophies	107			
310	Office & Operational Supplies		150	3,000	3,000
330	Program Materials & Supplies	4,019			
	Total Operations	4,126	150	3,000	3,000
	Total Adult Programs	10,287	7,094	15,918	15,918

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	322	10,765	27,989	27,989
Operations	28,410	40,000	49,000	49,000
Total	28,732	50,765	76,989	76,989

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
ARTS, RECREATION & PARKS (44410)					
PARKS/SPORTS FIELDS					
SALARIES & WAGES					
111	Part-time Staff	-		-	
124	Part-time Staff	308	10,000	26,000	26,000
	Total Compensation	308	10,000	26,000	26,000
FRINGE BENEFITS					
153	FICA	11	620	1,612	1,612
154	Medicare	3	145	377	377
	Total Fringe Benefits	13	765	1,989	1,989
	Total Personnel	322	10,765	27,989	27,989
OPERATING EXPENDITURES					
241	Utilities	12,220	10,500	17,000	17,000
262	Property Maintenance	-	22,000	24,000	24,000
310	Office & Operational Supplies	-	3,000	3,000	3,000
330	Program Materials & Supplies	607			
333	Tools, Furniture & Equipment	2,254	4,500	5,000	5,000
342	Grounds Maintenance	13,329			
	Total Operations	28,410	40,000	49,000	49,000
	Total Parks	28,732	50,765	76,989	76,989

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Operations	45,986	53,200	74,000	74,000
Total	45,986	53,200	74,000	74,000

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
BAKER COMMUNITY CTR & GYM (44420)					
OPERATING EXPENDITURES					
241	Utilities	28,714	30,000	43,500	43,500
260	R & M Equipment	340	400	500	500
262	Property Maintenance	9,614	15,000	15,000	15,000
310	Office & Operational Supplies	4,368	4,800	5,000	5,000
333	Tools, Furniture & Equipment	2,949	3,000	10,000	10,000
	Total Operations	45,986	53,200	74,000	74,000
	Total Baker Community Center	45,986	53,200	74,000	74,000

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Operations	957	1,500	3,000	2,500
Total	957	1,500	3,000	2,500

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
	FARMERS MARKET (44450)				
	OPERATING EXPENDITURES				
241	Utilities	929	1,000	2,000	2,000
262	Property Maintenance	28	500	500	500
333	Tools, Furniture & Equipment	-	-	500	-
	Total Operations	957	1,500	3,000	2,500
	Total Farmers Market	957	1,500	3,000	2,500

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Personnel	50,343	35,525	35,525	0
Operations	<u>127,116</u>	<u>106,710</u>	<u>153,040</u>	<u>20,500</u>
Total	<u><u>177,459</u></u>	<u><u>142,235</u></u>	<u><u>188,565</u></u>	<u><u>20,500</u></u>

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
USA Stadium Complex (44460)					
SALARIES & WAGES					
111	SALARIES & WAGES	-	-	-	-
124	Part-time Staff	46,743	33,000	33,000	-
	Total Compensation	46,743	33,000	33,000	-
FRINGE BENEFITS					
153	FICA	2,906	2,046	2,046	-
154	Medicare	679	479	479	-
155	Retirement	15	-	-	-
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	3,600	2,525	2,525	-
	Total Personnel	50,343	35,525	35,525	-
OPERATING EXPENDITURES					
180	Training & Travel	957	1,500	4,000	-
219	Umpires	24,140	25,000	27,000	-
235	Memberships/Dues/Licenses	-	300	500	-
237-1	Advertising - Goat Days	1,413			
241	Utilities	21,933	22,000	34,500	-
242	Utilities - Water	3,185			
243	Utilities - Sewer	2,451			
245	Telephone	5,823	6,000	6,500	-
256-1	Contracted Services - Goat Days	5,046	5,650	7,000	7,000
260	R & M Equipment	2,575	2,600	5,000	-
262	Property Maintenance	9,541	15,000	27,000	-
263	Lease & Maintenance Agreements	-	-	6,240	-
285	Fuel Billed by Public Works	-	-	-	-
289	Repairs by PW Shop	-	-	-	-
310	Office & Operational Supplies	5,697	5,000	5,500	-
310-1	Office & Operational Supplies - Goat Days	-	-	3,800	4,500
311	Concessions	9,767	9,700	11,500	-
318-1	Equipment Rentals - Goat Days	4,484			
326	Uniforms	484	500	500	500
330-1	Program Supplies - Goat Days	1,291			
333	Tools, Furniture & Equipment	182	400	500	-
333-1	Tools, Furniture & Equipment - Goat Days	-	4,999	5,000	5,000
340-1	Entertainment - Goat Days	600			
342	Grounds Maintenance	17,220			
350	Supplies - Gift Shop	5,327	5,000	5,500	-
350-1	Supplies - Goat Days Gift Shop	3,000	3,061	3,000	3,500
501	Lease Agreements	2,000			
945	Real Estate and Improvements	-	-	-	-
	Total Operations	127,116	106,710	153,040	20,500
	Total USA Complex	177,459	142,235	188,565	20,500

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues	413,622	415,852	453,907	421,397
Operations	380,513	442,342	645,700	511,400
Transfers	0	0	(191,793)	(90,003)
Total Expenditures and Transfers	<u>380,513</u>	<u>442,342</u>	<u>453,907</u>	<u>421,397</u>
Net from Operations	<u>33,109</u>	<u>(26,490)</u>	<u>0</u>	<u>0</u>
June 30 Fund Balance	<u>126,421</u>	<u>99,931</u>	<u>94,634</u>	<u>99,931</u>

This fund accounts for the receipts and expenditures of the City's share of the proceeds from the State Gasoline Tax and State Gas Inspection Fee. These funds are restricted to use on public roads and ROW in the city. It is also supported by a transfer from the General Fund to cover the remaining annual cost of street maintenance.

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
State Street Aid (43120)					
Revenues					
33335	Gas Inspection Fees	22,104	22,100	22,100	22,100
33550	State Street Aid Revenue	210,785	210,785	215,500	210,785
33551	Additional 3 Cent Gas Tax	62,307	62,307	64,000	62,300
33552	Additional 1 Cent Gas Tax	33,626	33,626	34,500	33,700
33553	2017 Gas Tax	84,225	87,000	86,000	92,482
Total Intergovernmental Revenue		413,046	415,818	422,100	421,367
37001	Interest Income	37	34	20	30
Total Interest on Investments		37	34	20	30
38061	Sale of Surplus Property	539	-	-	-
Total Other Income		539	-	-	-
38990	Planned Use of Fund Balance	-	-	31,787	-
Total Revenues		413,622	415,852	453,907	421,397
OPERATING EXPENDITURES					
180	Travel & Training	-	500	1,000	1,000
237	Advertising	-	-	-	-
241	Utilities	261,675	257,000	280,000	280,000
245	Telephone	1,061	1,042	1,100	1,300
259	ROW Maintenance	9,786	-	-	-
260	R & M Equipment	6,492	4,000	9,500	9,000
261	R & M Vehicle	226	8,500	8,500	8,500
263	Lease & Maintenance Agreements	385	400	600	600
264	Traffic Light Repair	31,449	25,000	65,000	40,000
268	Street & ROW Repair & Maintenance	6,380	40,000	110,000	72,000
275	Sign Materials	3,984	5,500	15,000	15,000
285	Fuel Billed by Public Works	15,158	13,000	30,000	20,000
289	Repairs by PW Shop	22,111	19,000	40,000	25,000
310	Office & Operational Supplies	3,304	2,000	7,000	5,000
326	Uniforms	3,492	3,400	5,000	4,000
331	Gas & Oil (Purchased Direct)	-	-	-	-
333	Tools, Furniture & Equipment	177	10,000	10,000	5,000
450	Road Materials	8,383	15,000	25,000	25,000
508	Claims Paid Direct	-	-	-	-
941	Vehicles	6,450	38,000	38,000	-
943	Equipment Purchases	-	-	-	-
Total Operations		380,513	442,342	645,700	511,400
751	Transfer to/from General Fund	-	-	(191,793)	(90,003)
Total Transfers		-	-	(191,793)	(90,003)
Total State Street Aid Expenditures & Transfers		380,513	442,342	453,907	421,397
Net From Operations		33,109	(26,490)	-	-

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues	8,643	1,452	23,470	23,550
Operations	4,071	21,670	23,470	23,550
Net From Operations	<u>4,572</u>	<u>(20,218)</u>	<u>0</u>	<u>0</u>
June 30 Fund Balance	<u>101,432</u>	<u>81,214</u>	<u>77,962</u>	<u>57,664</u>

This fund accounts for the receipts and expenditures related to the City's share of proceeds from State imposed drug fines and confiscations. It helps support the functions performed by the City's Police Department but is not intended to be used in place of General Fund funding. This Fund does not have any employees.

State Drug Fund

Line Item Detail

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
State Drug (42129)					
Revenues					
35006	Confiscations & Settlements	4,400	1,352	-	-
35007	Drug Fines	-	-	-	-
COURT FINES & COSTS		4,400	1,352	-	-
37001	Interest Income	1,358	100	-	-
INTEREST INCOME		1,358	100	-	-
38060	Proceeds from Auction	2,885	-	-	-
38990	Planned Use of P/Y Funds	-	-	23,470	23,550
OTHER INCOME		2,885	-	23,470	23,550
Total Revenues		8,643	1,452	23,470	23,550
OPERATING EXPENDITURES					
180	Training & Travel	-	500	500	500
191	Education/Outreach/Public Relations	-	500	500	500
222	Confidential Undercover Exp	180	200	2,000	2,000
245	Telephone	-	150	150	150
253	Audit	1,770	1,820	1,820	1,900
261	R & M Vehicle	-	1,500	1,500	1,500
263	Lease & Maintenance Agreements	825	6,500	6,500	6,500
310	Office & Operational Supplies	1,122	3,000	3,000	3,000
312	Equipment	174	7,500	7,500	7,500
325	Dog & Animal Control Expense	-	-	-	-
333	Tools, Furniture & Equipment	-	-	-	-
Total Operations		4,071	21,670	23,470	23,550
Total State Drug Fund		4,572	(20,218)	-	-

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues	169,939	111,588	60,120	214,700
Operations	41,142	47,120	60,120	214,700
Net From Operations	<u>128,797</u>	<u>64,468</u>	<u>0</u>	<u>0</u>
June 30 Fund Balance	<u>221,829</u>	<u>286,297</u>	<u>171,729</u>	<u>81,647</u>

This fund accounts for the receipts and expenditures related to the City's share of proceeds from federal imposed drug fines and confiscations. It helps to support the functions performed by the City's Police Department but is not intended to be used in place of General Fund funding. This Fund does not have any employees.

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
DEA Drug (52100)					
Revenues					
33119	DEA Federal Shared Proceeds	169,877	111,503	10,000	10,000
	COURT FINES & COSTS	169,877	111,503	10,000	10,000
37001	Interest Income	62	85	20	50
	INTEREST INCOME	62	85	20	50
38990	Planned Use of P/Y Funds	-	-	50,100	204,650
	OTHER INCOME	-	-	50,100	204,650
	TOTAL REVENUE	169,939	111,588	60,120	214,700
Operating Expenditures					
180	Travel & Training	3,242	5,000	5,000	5,000
191	Education/Outreach/Public Relations		-		5,000
222	Confidential Undercover Exp	-	1,000	1,000	1,000
253	Audit	1,770	1,820	1,820	1,900
261	R & M Vehicle	1,402	1,000	1,000	1,000
262	Property Maintenance	10,255	10,500	23,500	10,000
285	Fuel Billed by PW	2,485	5,500	5,500	5,500
289	Repairs by PW Shop	92	2,500	2,500	2,500
310	Office & Operational Supplies	2,773	300	300	300
312	EQUIPMENT PURCHASE	14,075			
331	Gas & Oil (Purchased Direct)	-	1,000	1,000	1,000
333	Tools, Furniture & Equipment	4,800	15,500	15,500	155,000
334	Vehicle Towing	250	3,000	3,000	3,000
942	Vehicle Purchases	-	-	-	23,500
	Total Operations	41,143	47,120	60,120	214,700
	Total Expenditures	41,143	47,120	60,120	214,700
	Net From Operations	128,797	64,468	-	-

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues	382,829	396,682	393,050	397,250
Personnel	226,350	226,350	226,350	226,350
Operations	98,082	138,165	166,700	170,900
Net From Operations	<u>58,397</u>	<u>32,167</u>	<u>0</u>	<u>0</u>
June 30 Fund Balance	<u>252,560</u>	<u>284,727</u>	<u>252,560</u>	<u>284,727</u>
Staffing Level	0.4	0.4	0.4	0.4

FY15 Full time Staffing Detail		
Job Title	Grade	Number
City Engineer/Dir of Planning & Codes	10	0.4
	Staffing Level	<u>0.4</u>

This fund accounts for the receipts and expenditures related to the collection, transportation, treatment and disposition of storm water. This fund does not directly pay any employees. It is budgeted to reimburse the State Street Aid Fund for 29% of its salary and fringe for personnel used to maintain the free flow of storm water. In addition, it reimburses a portion of time of the City Engineer while serving as storm water manager and a portion of the salaries in city hall involved in the collection of fees.

Storm Water Fund

Line Item Detail

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Storm Water (52125)					
Revenues					
34101	Storm Water Fees-Residential	127,938	134,563	134,000	135,000
34102	Storm Water Fees-Commercial	248,963	256,225	256,000	256,500
34191	Discounts Forfeited	5,791	5,766	3,000	5,700
33104	PERMITS				
Total Charges for Services		382,692	396,554	393,000	397,200
37001	Interest Income	138	128	50	50
Total Interest on Investments		138	128	50	50
38990	Planned Use of P/Y Funds				
Total Other Income		-	-	-	-
Total Revenue		382,829	396,682	393,050	397,250
140	Reimb for billing by City Hall	42,050	42,050	42,050	42,050
141	Reimb for Service by City Engineer	72,500	72,500	72,500	72,500
142	Reimb for Drain Cleaning by Streets	111,800	111,800	111,800	111,800
Total Compensation		226,350	226,350	226,350	226,350
Total Personnel		226,350	226,350	226,350	226,350
OPERATING EXPENDITURES					
180	Training & Travel	-	750	750	750
191	Education/Outreach/Public Relations	-	600	600	1,000
200	Drainage System Maintenance	28,720	41,000	46,400	46,000
235	Memberships/Dues/Licenses	300	300	300	300
237	Advertising	400			
241	Utilities	16,448	8,000	15,000	8,000
245	Telephone	184	200	300	200
253	Audit	2,000	2,050	2,050	2,200
254	Engineering Services	29,309	45,000	48,600	65,000
260	R & M Equipment	1,412	-	-	-
261	R & M Vehicle	-	-	-	-
263	Lease & Maintenance Agreements	5,841	8,500	23,040	9,000
269	Levee Maintenance	798	12,000	11,460	20,000
285	Fuel Billed by Public Works	551	700	600	900
289	Repairs by PW Shop	-	200	200	600
309	Mapping and Recording Fees	2,730			
310	Office & Operational Supplies	2,846	5,000	9,000	8,500
337	State & County Permits & Fees	3,460	3,460	5,000	4,000
521	Insurance	3,083	2,905	3,400	3,400
947	Computer Software	-			
990	Contingency	-	7,500	-	1,050
Total Operations		98,082	138,165	166,700	170,900

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
	Total Expenditures	<u>324,432</u>	<u>364,515</u>	<u>393,050</u>	<u>397,250</u>
	Net From Operations	<u>58,397</u>	<u>32,167</u>	-	-





Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues	843,642	867,479	858,200	1,110,469
Personnel	538,697	539,711	558,969	585,369
Operations	274,195	140,076	299,231	525,100
Net From Operations	<u>30,750</u>	<u>187,692</u>	<u>0</u>	<u>0</u>
June 30 Fund Balance	<u>572,743</u>	<u>760,435</u>	<u>572,743</u>	<u>510,166</u>
Staffing Level	10	10	10	9

Full time Staffing Detail		
Job Title	Grade	Number
Manager	7	1
Heavy Equipment Operator	6	1
Crew Leader	5	3
Crew Worker	2	4
Staffing Level		<u>9</u>

This fund accounts for the receipts and expenditures related to residential sanitation services. All city residents must use the service and small businesses who only need residential type service may use the service. Prior to June 30, 2015 the city also operated a commercial dumpster collection system. User fees are expected to cover the cost of operations.

Sanitation Fund

Line Item Detail

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
34412	Residential Sanitation Fees	815,407	854,000	850,000	850,000
34191	Discounts Forfeited	16,839	13,227	8,000	10,000
	Revenues from Fees	832,246	867,227	858,000	860,000
37001	Interest Income	259	252	200	200
	Interest Income	259	252	200	200
38060	Auction Proceeds	11,137	-	-	-
38990	Planned Use of P/Y Funds	-	-	-	250,269
	Total Other Income	11,137	-	-	250,269
	Total Revenues	843,642	867,479	858,200	1,110,469
RESIDENTIAL SOLID WASTE					
111	Salaries	336,999	322,752	349,356	367,796
114	Workers Comp	301	1,031	-	-
118	Overtime	-	-	-	-
124	Part time	-	12,730	-	5,000
136	Vacation pay at Retirement	-	1,775	-	-
140	Reimb for billing by City Hall	42,050	42,050	42,050	42,050
143	Allocate PW Director	18,988	18,988	18,988	18,988
	Total Salaries	398,338	399,326	410,394	433,834
FRINGE BENEFITS					
151	Health Insurance	59,580	55,185	61,300	50,186
152	Life Insurance	2,362	2,234	2,352	2,486
153	FICA	19,288	19,056	21,660	23,113
154	Medicare	4,511	4,457	5,066	5,406
155	Retirement	29,847	25,569	31,197	32,844
156	Workers Comp Insurance	21,211	20,840	23,000	23,000
158	Medical Testing	480	165	500	500
161	Insurance-Retirees	3,080	12,879	3,500	14,000
	Total Fringe Benefits	140,359	140,385	148,575	151,535
	Total Residential Personnel	538,697	539,711	558,969	585,369
OPERATING EXPENDITURES					
180	Training & Travel	-	-	226	1,000
191	Education/Outreach/Public Relations	-	-	1,000	1,000
245	Telephone	645	1,300	1,300	1,200
253	Audit	2,000	2,050	2,050	2,200
260	R & M Equipment	13	1,500	3,000	3,000
261	R & M Vehicle	13,235	8,000	18,000	18,000
263	Lease & Maintenance Agreements	6,605	6,552	51,510	6,700
285	Fuel Billed by Public Works	30,784	21,000	35,000	35,000
289	Repairs by PW Shop	26,627	28,000	30,000	30,000
295	Solid Waste Disposal	21,647	45,000	45,000	65,000
310	Office & Operational Supplies	4,855	7,000	9,000	9,000
326	Uniforms	4,113	3,500	4,000	4,000

Sanitation Fund

Line Item Detail

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
331	Gas & Oil (purchased direct)	-	-	-	1,000
333	Tools, Furniture & Equipment	-	-	1,000	-
521	Insurance	14,225	16,174	16,174	18,000
942	Vehicle Purchases	149,446	-	-	300,000
943	Equipment Purchases	-	-	-	30,000
990	Contingency	-	-	81,971	-
	Total Residential Operations	274,195	140,076	299,231	525,100
	Total Expenditures	812,892	679,787	858,200	1,110,469
	Net From Operations	30,750	187,692	-	-



Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues - Others	24,766,075	29,297,500	24,559,086	24,642,130
Revenues - City Funding	730,219	786,778	730,219	730,219
Total Revenues	25,496,294	30,084,278	25,289,305	25,372,349
Operations	24,996,830	25,611,298	25,293,405	25,209,143
Net From Operations	<u>499,464</u>	<u>4,472,980</u>	<u>(4,100)</u>	<u>163,206</u>
June 30 Fund Balance	<u>4,463,547</u>	<u>8,936,527</u>	<u>4,459,447</u>	<u>4,622,653</u>
Staffing Level	266	268	268	274

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues					
40110	Current Property Tax	6,384,471	6,400,000	6,290,327	6,489,582
40120	Prior Years Collections - Trustee	121,798	151,721	168,906	157,000
40130	Prior Years Collections - Circuit Court	62,853	78,294	4,080	5,000
40163	Payments in Lieu of Taxes	108,967	135,737	123,300	88,314
40210	County Shared Sales Tax	2,919,576	3,636,842	2,726,165	2,744,857
40240	Wheel Tax	670,767	835,557	587,702	550,000
40275	Mixed Drink Tax	42,996	53,560	36,000	35,000
TOTAL LOCAL TAXES		10,311,427	11,291,711	9,936,480	10,069,753
44110	Investment Income	50,139	62,457	3,500	2,000
44120	Lease/Rentals	25,181	31,367	11,400	35,000
44130	Sales of Materials & Supplies	31	39	-	-
44146	E-Rate Funding	286,020	356,288	396,286	285,000
44170	Miscellaneous Refunds	343	428	-	-
44540	Sale Of Property	870	1,084	-	-
44560	Damages Recovered from Individuals	4,159	5,181	-	-
44570	Contributions and Gifts	2,750	3,426	350	-
44990	Other Local Revenue (County Pre-K)	223,644	278,587	371,265	371,265
TOTAL OTHER LOCAL REVENUE		593,137	738,856	782,801	693,265
46511	Basic Education Program	13,043,464	16,247,914	13,112,000	13,258,427
46515	Early Childhood Education	280,724	349,690	300,902	300,902
46570	Literacy Coordination	9,991	12,446	-	-
46591	Coordinated School Health	79,822	99,432	80,000	80,000
46610	Career Ladder Program	39,090	48,693	34,400	34,400
46980	Other State Grants	1,181	1,471	-	-
46981	Safe School Grant	92,390	115,088	51,680	51,680
46990	Other State Revenues	31,812	39,627	29,612	-
TOTAL STATE OF TENNESSEE		13,578,473	16,914,361	13,608,594	13,725,409
47143	Special Education Grant to State-IDEA	25,749	32,075	25,749	9,800
47630	Public Law 874 - Maintenance & O	97,234	121,122	48,582	30,000
47640	ROTC Reimbursement	75,814	94,440	90,000	66,000
TOTAL FEDERAL GOVERNMENT		198,798	247,638	164,331	105,800
48130	Contributions	309	384	-	-
		3,617	4,506	-	-
49400	Refunding Debt Issued	230,219	286,778	230,219	230,219
49700	Insurance Recovery	1,185	1,476	-	-
49800	Operating Transfers/Federal Projects	79,129	98,569	66,881	47,903
49810	City General Fund Transfers	500,000	500,000	500,000	500,000
TOTAL OTHER SOURCES (NON-REVENUE)		814,459	891,713	797,100	778,122
Total Revenue		25,496,294	30,084,278	25,289,305	25,372,349
OPERATING EXPENDITURES					
REGULAR INSTRUCTION 71100					
116	Teachers	7,063,571	7,332,427	7,364,211	6,976,630
117	Career Ladder Program	17,000	17,647	20,000	20,000
128	Homebound Teachers	-	-	11,938	2,000
163	Educational Assistants	108,574	112,707	113,810	102,050
188	Bonus	113,000	117,301	-	-
189	Other Salaries & Wages	126,007	130,803	177,382	213,350

General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
201	Social Security	437,552	454,206	463,887	443,838
204	State Retirement	703,784	730,572	760,284	785,313
206	Life Insurance	18,679	19,389	23,665	22,620
207	Medical Insurance	910,308	944,957	939,818	907,727
212	Employer Medicare	102,400	106,297	108,490	103,800
217	Retirement Hybrid Stabilization	1,975	2,050	39,633	38,000
311	Contracts Other School Systems	11,300	14,076	-	-
369	Contracts for Substitute Teachers - Certified	181,258	225,789	209,100	117,000
370	Contracts for Substitute Teachers - Non-Certified	464	578	10,212	9,000
399	Other Contracted Services	-	-	12,107	9,500
429	Instructional Supplies & Material	105,245	131,102	79,854	77,977
449	Textbooks	223,711	278,672	30,219	508,733
499	Other Supplies & Material	6,214	7,741	-	-
535	Fee Waivers	1,740	2,168	960	900
599	Other Charges	42,322	52,719	37,732	36,310
722	Regular Instruction Equipment	260,775	324,841	349,917	349,916
	TOTAL REGULAR INSTRUCTION	10,435,881	11,006,042	10,753,219	10,724,664
ALTERNATIVE SCHOOL 71150					
116	Teachers	64,314	66,762	65,600	65,601
128	Homebound Teachers	1,094	1,135	-	-
163	Educational Assistants	16,281	16,901	22,730	22,730
188	Bonus	1,250	1,298	-	-
201	Social Security	4,798	4,981	4,736	5,476
204	State Retirement	8,407	8,727	7,734	9,699
206	Life Insurance	219	228	280	280
207	Medical Insurance	10,491	10,890	9,666	9,666
212	Employer Medicare	1,122	1,165	1,108	1,281
369	Contracts for Substitute Teachers - Certified	2,048	2,551	1,500	1,500
370	Contracts for Substitute Teachers - Non-Certified	749	932	1,300	500
399	Other Contracted Services	14,589	18,173	-	-
429	Instructional Supplies & Material	500	623	500	500
	TOTAL ALTERNATIVE SCHOOL	125,861	134,365	115,155	117,233
SPECIAL EDUCATION PROGRAM 71200					
116	Teachers	766,774	795,959	809,584	743,268
128	Homebound Teachers	1,931	2,005	3,000	3,000
163	Educational Assistants	179,069	185,885	188,448	188,449
171	Speech Pathologist	-	-	51,709	50,694
188	Bonus	20,250	21,021	-	-
189	Other Salaries	-	-	5,000	5,000
201	Social Security	55,818	57,942	68,290	59,473
204	State Retirement	89,753	93,170	110,678	105,324
206	Life Insurance	2,546	2,643	3,326	1,861
207	Medical Insurance	155,872	161,805	174,509	133,535
212	Employer Medicare	13,054	13,551	15,971	13,909
217	Retirement Hybrid Stabilization	294	305	4,047	5,700
312	Contracts with Private Agencies	181,350	225,903	145,438	142,200
336	Maintenance & Repair Equipment	355	442	1,800	1,800
369	Contracts for Substitute Teachers - Certified	18,915	23,562	14,250	14,250

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
370	Contracts for Substitute Teachers - Non-Certified	962	1,199	1,400	1,400
399	Other Contracted Services	483	602	-	-
429	Instructional Supplies & Materials	637	794	5,340	5,340
499	Other Supplies and Materials	461	574	-	-
599	Other Contracted Services	-	-	4,000	3,000
725	Special Education Equipment	-	-	4,500	4,500
	TOTAL SPECIAL EDUCATION	1,488,525	1,587,361	1,611,289	1,482,703
	VOCATIONAL EDUCATION 71300				
116	Teachers	719,660	747,051	751,422	768,089
188	Bonus	7,500	7,785	-	-
189	Other Salaries	-	-	4,241	3,210
201	Social Security	43,822	45,490	46,588	47,622
204	State Retirement	70,215	72,888	75,560	84,336
206	Life Insurance	1,881	1,952	2,381	2,433
207	Medical Insurance	51,970	53,948	47,734	51,380
212	Employer Medicare	10,249	10,639	10,896	11,137
217	Retirement Hybrid Stabilization	243	252	3,418	2,900
369	Contracts for Substitute Teachers - Certified	17,901	22,299	18,221	15,000
429	Instructional Supplies & Material	2,528	3,149	35,900	30,000
449	Textbooks	7,627	9,501	8,000	8,000
499	Other Supplies and Materials	2,033	2,532	2,500	2,500
524	In-Service/Staff Development	-	-	815	1,000
	TOTAL VOCATIONAL EDUCATION	935,629	977,488	1,007,675	1,027,607
	TOTAL INSTRUCTIONAL	12,985,896	13,705,255	13,487,338	13,352,207
	INSTRUCTIONAL SUPPORT 72000				
	HEALTH SERVICES 72120				
105	Supervisor/Director	56,148	58,285	57,271	57,271
189	Other Salaries	500	519	-	-
201	Social Security	3,514	3,648	3,551	3,551
204	State Retirement	5,059	5,251	5,114	6,288
206	Life Insurance	149	155	181	181
212	Employer Medicare	822	853	830	830
399	Other Contracted Services	162,374	202,265	157,732	126,800
499	Other Supplies & Material	5,238	6,525	5,000	5,000
524	In-Service/Staff Development	3,317	4,132	5,500	5,500
599	Other Charges	1,180	1,470	2,500	1,500
735	Health Equipment	5,905	7,356	2,552	2,500
	TOTAL HEALTH CARE SERVICES	244,207	290,460	240,232	209,421
	OTHER STUDENT SUPPORT 72130				
123	Guidance Personnel	414,057	429,817	422,339	433,696
130	Social Worker	43,500	45,156	44,370	44,370
188	Bonus	4,250	4,412	-	-
189	Other Salaries & Wages	-	-	-	2,000
201	Social Security	27,308	28,348	28,936	29,641
204	State Retirement	44,550	46,246	47,907	52,492
206	Life Insurance	1,214	1,261	1,479	1,515

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
207	Medical Insurance	55,472	57,584	57,923	52,864
212	Employer Medicare	6,387	6,630	6,767	6,933
217	Retirement Hybrid Stabilization	159	165	2,154	2,160
309	Safe School	26,400	32,886	51,680	51,680
348	Postal Charges	1,120	1,395	-	-
499	Other Supplies & Material	22,531	28,066	3,591	2,494
524	In-Service/Staff Development	1,234	1,537	7,765	5,000
599	Other Charges	1,965	2,448	-	-
	TOTAL OTHER STUDENT SERVICES	650,148	685,949	674,910	684,845
	REGULAR INSTRUCTIONAL SUPPORT 72210				
105	Supervisor	163,563	169,789	165,834	166,834
117	Career Ladder Program	7,000	7,266	5,400	5,400
129	Librarian	242,054	251,268	276,444	263,159
188	Bonus	8,500	8,824	-	-
189	Other Salaries & Wages	28,489	29,573	43,360	43,360
201	Social Security	25,060	26,014	29,875	29,348
204	State Retirement	43,692	45,355	51,221	47,213
206	Life Insurance	1,071	1,112	1,527	1,384
207	Medical Insurance	32,837	34,087	37,774	34,511
212	Employer Medicare	6,326	6,567	6,987	6,864
369	Contracts for Substitute Teachers - Certified	13,046	16,250	11,170	11,170
399	Other Contracted Services	90,295	112,478	100,000	75,000
432	Library Books/Media	20,308	25,298	-	-
435	Office Supplies	-	-	1,000	1,000
437	Periodicals	1,301	1,620	-	-
499	Other Supplies & Material	2,009	2,503	15,735	19,425
524	In-Service/Staff Development	6,621	8,248	12,280	8,400
599	Other Charges	23,862	29,724	111,968	116,500
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	716,035	775,975	870,574	829,567
	ALTERNATIVE EDUCATION SUPPORT 72215				
105	Supervisor	47,500	49,308	48,450	48,450
188	Bonus	500	519	-	-
201	Social Security	2,814	2,922	6,008	3,004
204	State Retirement	5,021	5,212	10,300	5,320
206	Life Insurance	125	130	307	153
207	Medical Insurance	7,295	7,573	14,670	7,335
212	Employer Medicare	658	683	1,405	703
499	Other Supplies & Materials	-	-	200	-
524	In-Service Staff Development	-	-	1,500	-
	TOTAL ALTERNATIVE EDUCATION SUPPORT	63,914	66,347	82,840	64,965
	SPECIAL EDUCATION SUPPORT 72220				
105	Supervisor/Director	47,500	49,308	48,450	48,450
124	Psychological Personnel	64,000	66,436	65,280	59,160
161	Secretary(s)	17,746	18,421	19,279	19,428
162	Clerical Personnel	124,054	128,776	126,531	119,368
188	Bonus	3,500	3,633	-	-
201	Social Security	13,968	14,499	11,892	15,257

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
204	State Retirement	23,880	24,789	17,173	27,055
206	Life Insurance	608	632	669	720
207	Medical Insurance	30,092	31,237	27,892	40,861
212	Employer Medicare	3,531	3,666	3,061	4,149
217	Retirement Hybrid Stabilization	93	97	1,219	1,345
312	Contracts W Private Agencies	-	-	87,770	101,090
348	Postal Charges	31	39	300	300
399	Other Contracted Services	73,141	91,110	-	87,000
499	Other Supplies & Material	2,999	3,736	3,000	7,000
524	In-Service/Staff Development	11,487	14,309	10,000	15,000
790	Other Equipment	10,581	13,180	5,000	5,000
	TOTAL SPECIAL EDUCATION SUPPORT	427,212	463,868	427,514	551,183
	VOCATIONAL EDUCATION SUPPORT 72230				
105	Supervisor/Director	5,570	5,782	90,757	80,449
189	Other Salaries & Wages	5,000	5,190	-	-
201	Social Security	638	663	11,257	4,988
204	State Retirement	1,106	1,148	19,300	8,833
206	Life Insurance	-	-	288	255
207	Medical Insurance	-	-	9,666	9,666
212	Employer Medicare	149	155	2,633	1,167
399	Contracts Services	-	-	9,900	9,900
524	In-Service/Staff Development	-	-	1,279	1,300
	TOTAL VOCATIONAL EDUCATION SUPPORT	12,463	12,937	145,079	116,557
	TECHNOLOGY 72250				
105	Supervisor/Director	85,000	88,235	86,700	156,060
120	Computer Programmer	151,990	157,775	155,030	94,542
188	Bonus	3,000	3,114	-	-
189	Other Salaries & Wages	102,692	106,601	122,400	134,138
201	Social Security	20,188	20,956	22,576	23,854
204	State Retirement	33,496	34,771	36,071	40,304
206	Life Insurance	907	941	1,154	994
207	Medical Insurance	27,496	28,542	29,875	35,894
212	Employer Medicare	4,721	4,901	5,280	5,579
308	Consultants	2,400	2,990	-	-
336	Maint & Repair Services - Equipment	14,999	18,683	15,000	15,000
350	Internet Connectivity	294,260	366,552	313,055	317,000
399	Other Contracted Services	-	-	2,500	2,500
470	Cabling	9,808	12,218	23,166	23,166
471	Software	49,301	61,413	72,156	72,156
499	Other Supplies & Material	4,033	5,024	4,268	4,268
524	In-Service/Staff Development	5,141	6,404	16,000	16,000
790	Other Equipment	21,125	26,315	17,900	17,900
	TOTAL TECHNOLOGY	830,558	945,437	923,131	959,356
	BOARD OF EDUCATION 72310				
191	Board and Committee Members	32,200	33,426	34,884	34,200
201	Social Security	1,996	2,072	2,163	2,120
204	State Retirement	790	820	874	3,755

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
207	Retiree Medical Insurance	7,835	8,133	18,500	10,300
212	Employer Medicare	467	485	506	496
305	Audit Services	53,768	66,977	48,240	50,000
320	Dues & Membership	5,465	6,808	7,000	5,100
331	Legal Services	23,631	29,436	40,000	40,000
399	Other Contracted Srvc	156,119	194,473	87,436	20,000
499	Other Supplies & Material	358	446	600	500
506	Liability Insurance	21,599	26,905	32,947	33,000
513	Workers Compensation Insurance	57,694	71,868	63,188	72,000
524	In-Service/Staff Development	7,318	9,116	10,000	7,500
	TOTAL BOARD OF EDUCATION	369,240	450,965	346,338	278,971
	OFFICE OF THE DIRECTOR OF SCHOOLS 72320				
101	Director of Schools	154,923	160,820	147,900	147,900
117	Career Ladder	1,000	1,038	-	-
161	Secretary(s)	52,243	54,232	50,324	50,711
162	Clerical Personnel	38,234	39,689	38,760	39,058
188	Bonus	1,500	1,557	-	-
201	Social Security	14,897	15,464	14,693	14,736
204	State Retirement	24,364	25,292	23,677	26,096
206	Life Insurance	606	629	751	753
207	Medical Insurance	42,093	43,695	35,703	40,833
212	Employer Medicare	3,484	3,617	3,436	3,446
299	Other Fringe Benefits	5,092	5,286	4,800	4,800
320	Dues & Membership	1,759	2,191	6,000	6,000
348	Postal Charges	1,309	1,631	2,500	2,000
399	Other Contracted Services	3,000	3,737	4,500	6,000
435	Office Supplies	3,996	4,978	5,866	4,500
499	Other Supplies & Materials	600	747	600	600
524	In-Service/Staff Development	6,063	7,552	7,000	7,000
599	Other Charges	6,264	7,803	8,000	5,000
	TOTAL OFFICE OF THE DIRECTOR OF SCHOOLS	361,427	379,957	354,511	359,434
	OFFICE OF PRINCIPAL 72410				
104	Principals	432,217	448,669	432,283	434,038
117	Career Ladder Program	6,000	6,228	6,000	6,000
119	Accountant/Bookkeeper	130,483	135,449	133,177	133,177
139	Assistant Principals	633,539	657,653	650,760	643,590
161	Secretary(s)	30,702	31,871	31,316	31,316
162	Clerical Personnel	291,821	302,928	302,912	302,995
188	Bonus	14,000	14,533	-	-
189	Other Salaries & Wages	54,462	56,535	28,855	62,810
201	Social Security	93,201	96,748	99,248	98,641
204	State Retirement	157,705	163,708	161,361	167,794
206	Life Insurance	3,959	4,109	5,071	4,672
207	Medical Insurance	215,117	223,305	220,389	186,174
212	Employer Medicare	21,797	22,627	23,211	22,159
307	Communication	399	497	-	-
320	Dues & Membership	2,319	2,889	2,660	2,660
336	Maintenance & Repair Equipment	96	120	1,684	2,494

General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
348	Postal Charge	2,605	3,245	1,464	1,718
399	Other Contracted Services (SRO)	456	568	525	475
435	Office Supplies	6,615	8,241	-	-
499	Other Supplies & Materials	227	283	10,556	12,469
524	In-Service/Staff Development	1,849	2,304	4,663	4,600
599	Other Charges	927	1,155	-	-
701	Administrative Equipment	1,205	1,501	10,231	12,469
	TOTAL OFFICE OF PRICIPAL	2,101,702	2,185,164	2,126,366	2,130,251
	FISCAL SERVICES 72510				
105	Supervisor/Director	88,503	91,871	173,400	166,300
119	Accountant/Bookkeeper	65,000	67,474	91,416	90,433
122	Purchasing Personnel	128,990	133,899	41,311	41,628
188	Bonus	3,000	3,114	-	-
189	Other Salaries & Wages	-	-	-	4,000
201	Social Security	16,475	17,102	18,899	18,499
204	State Retirement	24,842	25,787	27,221	32,761
206	Life Insurance	699	726	966	753
207	Medical Insurance	50,096	52,003	47,952	58,959
212	Employer Medicare	3,853	4,000	4,420	4,326
320	Dues & Membership	100	125	500	580
399	Other Contracted Services	28,842	35,928	30,038	30,100
435	Office Supplies	365	454	1,263	1,100
499	Other Supplies & Material	2,307	2,874	1,516	1,500
524	In-Service/Staff Development	6,091	7,587	12,000	12,000
	TOTAL FISCAL SERVICES	419,161	442,943	450,900	462,939
	HUMAN RESOURCES 72520				
105	Supervisor/Director	85,000	88,235	86,700	86,700
162	Clerical Personnel	93,663	97,228	93,929	98,362
188	Bonus	1,000	1,038	-	-
201	Social Security	10,422	10,818	11,199	11,474
204	State Retirement	17,352	18,013	17,604	20,320
206	Life Insurance	466	484	572	586
207	Medical Insurance	26,666	27,681	25,677	29,340
210	Unemployment Compensation	19,123	19,851	14,000	14,000
212	Employer Medicare	2,437	2,530	2,619	2,683
302	Advertising	100	125	100	-
320	Dues & Membership	-	-	450	500
399	Other Contracted Services	8,013	9,981	67,090	20,000
435	Office Supplies	4,600	5,730	4,900	4,000
524	Staff Development	3,894	4,851	5,500	8,000
599	Other Charges	266	332	800	1,400
	TOTAL HUMAN SERVICES	273,002	286,896	331,140	297,365
	PLANT OPERATIONS 72610				
105	Supervisor/Director	74,976	77,830	72,828	72,828
161	Secretary(s)	40,490	42,031	41,311	41,628
166	Custodial Personnel	209,640	217,619	213,600	215,242
188	Bonus	4,000	4,152	-	-

General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
201	Social Security	19,520	20,263	20,320	20,335
204	State Retirement	28,973	30,075	29,267	36,013
206	Life Insurance	760	789	1,038	971
207	Medical Insurance	30,655	31,822	29,065	29,064
212	Employer Medicare	4,566	4,739	4,752	4,757
320	Dues & Membership	100	125	270	425
328	Janitorial Services	469,630	585,006	500,000	522,360
336	Maintenance & Repair Services - Equipment	-	-	-	2,500
351	Rentals	-	-	3,260	5,000
399	Other Contracted Services	28,904	36,005	30,000	38,000
410	Custodial Supplies	1,386	1,726	1,000	-
415	Electricity	636,496	792,867	709,000	768,050
454	Water & Sewer	41,054	51,140	57,324	65,907
499	Other Supplies & Material	1,798	2,239	2,600	4,500
502	Building & Content Insurance	75,399	93,923	79,212	86,000
524	Staff Development	1,835	2,285	3,500	3,500
599	Other Charges	-	-	500	700
720	Plant Operation Equipment	862	1,074	1,000	1,500
	TOTAL PLANT OPERATIONS	1,671,042	1,995,711	1,799,847	1,919,281
	PLANT MAINTENANCE 72620				
167	Maintenance Personnel	72,488	75,247	80,662	75,000
188	Bonus	1,500	1,557	-	-
201	Social Security	4,441	4,610	5,001	4,500
204	State Retirement	4,567	4,741	4,645	4,600
206	Life Ins	135	140	256	170
207	Health Insurance	5,974	6,201	6,019	6,019
212	Medicare	1,039	1,078	1,170	1,000
335	Maintenance & Repair Services Buildings	143,878	179,225	110,000	131,000
336	Maint & Repair Services - Equipment	67,246	83,767	89,593	99,710
338	Maint Repair Veh	2,602	3,241	850	2,750
399	Other Contracted Services	50,129	62,444	146,537	154,783
418	Equipment & Machinery Parts	2,429	3,025	4,000	5,000
425	Gasoline	3,315	4,129	4,000	5,775
499	Other Supplies & Material	1,317	1,641	3,000	3,625
599	Other Charges	500	623	500	500
701	Administrative Equipment	66,322	82,616	500	16,000
717	Maintenance Equipment	-	-	-	3,250
	TOTAL PLANT MAINTENANCE	427,881	514,285	456,733	513,682
	PUPIL TRANSPORTATION 72710				
312	Contract Private Agencies	1,132,796	1,411,095	1,255,476	1,302,800
399	Other Contracted Services	4,830	6,017	4,600	-
412	Diesel Fuel	99,206	123,579	117,000	120,510
435	Office Supplies	295	368	300	375
524	In-Service/Staff Development	-	-	150	1,500
	TOTAL PUPIL TRANSPORTATION	1,237,128	1,541,059	1,377,526	1,425,185
	CENTRAL AND OTHER 72810				
189	Other Salaries & Wages	-	-	2,000	2,000

General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
201	Social Security	-	-	-	115
204	State Retirement	-	-	-	187
212	Employer Medicare	-	-	-	30
217	Retire Hyb Stabilization	-	-	-	10
307	Communications	102,680	127,906	93,964	90,000
336	Maint & Repair Services - Equipment	1,081	1,346	1,000	1,000
599	Other Charges	454	565	1,000	1,000
701	Administrative Equipment	4,166	5,190	5,000	5,000
709	Data Processing Equip	4,643	5,784	5,000	5,000
790	Other Equipment	4,001	4,983	5,000	5,000
	TOTAL CENTRAL AND OTHER	117,025	145,775	112,964	109,342
	Total Instructional Support	9,922,142	11,183,729	10,720,606	10,912,344
	EARLY CHILDHOOD EDUCATION 73400				
116	Teachers	219,666	228,027	242,535	283,336
162	Clerical Personnel	-	-	-	4,000
163	Educational Assistants	71,779	74,512	164,822	91,132
188	Bonus	6,726	-	-	-
189	Other Salaries & Wages	20,000	27,744	6,120	34,910
201	Social Security	17,281	17,939	23,261	23,218
204	State Retirement	28,318	29,396	37,816	41,118
206	Life Insurance	776	806	1,310	1,188
207	Medical Insurance	41,544	43,126	66,569	62,421
212	Employer Medicare Liability	4,338	4,504	5,995	5,431
217	Retirement Hybrid Stabilization	993	-	2,158	-
369	Contracted Substitutes	3,569	1,020	7,500	7,878
370	Contracts for Substitute Teachers - Non-Certified	1,984	3,848	5,088	3,131
399	Other Contracted Services	99,840	126,417	124,840	-
429	Instructional Supplies & Material	12,457	6,804	10,000	5,091
499	Other Supplies & Materials	460	8,944	2,400	1,500
524	In Service & Staff Dev	3,813	-	6,000	1,500
599	Other Charges	-	1,402	1,000	500
	TOTAL EARLY CHILDHOOD EDUCATION	533,545	574,487	707,415	566,354
	DEBT RELATED EXPENDITURES				
602	Principal on Notes	-	66,000	66,000	69,000
604	Interest on Loans/Notes	36,978	81,827	81,827	79,019
699	Debt Issuance	242,219	-	230,219	230,219
	Total Debt Related Expenditures	279,197	147,827	378,046	378,238
	OTHER FINANCING SOURCES (USES)				
99100	Transfer to Other Funds	1,276,050	-	-	-
	Total Expenditures	24,996,830	25,611,298	25,293,405	25,209,143
	Surplus/(Deficit)	499,464	4,472,980	(4,100)	163,206
	Fund Balance as of June 30	4,463,547	8,936,527	4,459,447	9,099,733

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues	2,146,908	1,317,820	2,209,608	1,921,699
Operations and Transfers	<u>2,146,908</u>	<u>1,317,820</u>	<u>2,209,608</u>	<u>1,921,699</u>
Net From Operations	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
June 30 Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Staffing Level	23	24	24	22

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues					
47131	CTE Perkins Basic	42,768	13,404	52,262	48,560
47141	Title I	1,043,293	754,805	1,152,985	973,245
47143	IDEA Discretionary	687,156	63,466	736,207	689,063
47145	Special Ed Pre-school	5,516	351,812	16,345	9,531
47146	Title III	5,898	7,786	10,713	66,500
47147	Title IV	23,761	9,728	48,268	25,000
47189	Title II Part A	101,885	9,425	163,687	89,000
47590	Other Federal Revenue	236,631	107,394	29,141	20,800
Total Revenue		2,146,908	1,317,820	2,209,608	1,921,699
Regular Instruction 71100					
116	Teachers	316,229	170,030	247,943	231,930
163	Educational Assistants	35,520	5,313	36,230	57,333
201	Social Security	18,195	7,954	14,989	14,214
204	State Retirement	27,727	12,782	14,368	17,385
206	Life Insurance	680	4,379	1,026	502
207	Medical Insurance	24,452	388	19,332	19,332
212	Employer Medicare	4,952	21,739	4,106	3,325
311	Contracts W Otr School Systems	3,540	592	1,716	0
369	Contracted Substitutes Certified	15,444	5,765	40,881	17,200
399	Other Contracted Services	64,851	3,198	85,481	99,000
429	Instructional Supplies & Materials	56,515	70,038	74,517	15,000
499	Other Supplies & Materials	10,015	8,390	12,300	1,200
599	Other Charges	0	3,057	83	0
722	Reg Inst Equipment	46,682	1,151	0	0
Total Regular Instruction		624,802	314,776	552,972	476,421
Special Education Program 71200					
116	Teachers	222,025	0	226,622	226,696
163	Educational Assistants	205,171	0	211,583	166,122
189	Other Salaries & Wages	0	0	4,528	3,000
201	Social Security	24,859	0	27,107	24,342
204	State Retirement	40,094	20,135	43,053	43,109
206	Life Insurance	1,104	0	1,384	1,243
207	Medical Insurance	65,641	0	69,822	52,059
212	Employer Medicare	5,814	198,184	6,340	5,693
217	Retire Hyb Stabilization	0	0	0	0
312	Contracts W Private Agencies	35,265	209,960	30,392	10,292
336	Maint & Repair-Equipment	0	0	0	1,250
369	Contracted Substitutes Certifi	1,604	3,000	5,000	3,750
370	Contracted Substitutes Non-Cer	214	0	2,500	2,500
399	Other Contracted Services	0	0	0	0
429	Instructional Supplies & Mater	2,654	62,577	10,464	6,000
499	Other Supplies & Materials	0	0	0	4,000
725	Special Education Equipment	0	1,133	5,993	6,925
Total Special Education Program		604,445	494,989	644,788	556,981

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Vocational Education Program 71300					
499	Other Supplies & Materials	296	0	2,500	11,000
730	Vocational Equipment	28,493	0	26,709	20,000
	Total Vocational Education Program	28,789	0	29,209	31,000
Other Student Support 72130					
355	Travel	4,289	0	5,220	9,000
399	Other Contracted Services	4,889	0	5,220	0
499	Other Supplies & Materials	10,355	917	10,460	8,560
524	In-Service/Staff Development	1,696	654	10,000	10,000
	Total Other Student Support	21,229	1,571	30,900	27,560
Regular Instruction Program Support 72210					
105	Supervisor/Director	3,119	0	0	0
161	Secretary(S)	17,982	0	22,000	19,438
169	Part Time	0	0	73,080	64,190
189	Other Salaries & Wages	369,883	1,499	452,667	403,015
201	Social Security	20,642	5,865	28,061	32,947
204	State Retirement	35,046	10,215	31,857	45,083
206	Life Insurance	680	6,025	1,564	1,040
207	Medical Insurance	16,861	1,014	16,836	38,820
212	Employer Medicare	5,524	265,608	6,900	7,057
369	Contracted Substitutes Certifi	11,408	13,200	18,640	8,000
399	Other Contracted Services	1,000	0	9,000	5,000
432	Library Books/Media	2,965	0	0	0
499	Other Supplies & Materials	447	8,145	100	0
524	In-Service/Staff Development	55,873	18,070	104,329	65,000
599	Other Charges	98	14,165	5,341	5,200
	Total Regular Instruction Program Support	541,528	343,806	770,375	694,790
Special Education Program Support 72220					
124	Psychological Personnel	52,000	7,150	52,000	59,160
201	Social Security	3,143	0	3,224	3,668
204	State Retirement	473	528	1,200	6,496
206	Life Insurance	146	160	313	187
207	Medical Insurance	4,854	6,201	9,000	5,155
212	Employer Medicare	735	30,666	754	858
312	Contracts W Private Agencies	0	253	16,419	3,320
399	Other Contracted Services	15,043	1,905	0	0
499	Other Supplies & Materials	3,777	2,964	4,601	2,000
524	In-Service/Staff Development	7,773	7,632	14,253	6,200
	Total Special Education Program Support	87,944	57,459	101,764	87,044

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
	Vocational Education Program Support 72230				
524	In-Service/Staff Development	3,104	0	2,613	0
	Total Vocational Education Program Support	3,104	0	2,613	0
	Transportation 72710				
312	Contracts W Private Agencies	4,887	2,269	6,000	0
	Total Transportation	4,887	2,269	6,000	0
	Early Childhood Education 73400				
116	Teachers	58,113	37,641	0	0
162	Clerical Personnel	2,448	254	0	0
163	Educational Assistants	18,113	2,215	0	0
189	Other Salaries & Wages	3,596		1,993	0
201	Social Security	4,083	0	0	0
204	State Retirement	5,657	0	0	0
206	Life Insurance	203	0	0	0
207	Medical Insurance	24,514	44,605	0	0
212	Employer Medicare	1,043	0	29	0
369	Contracted Substitutes Certifi	1,229	2,685	0	0
370	Contracted Substitutes Non-Cer	762	0	0	0
399	Other Contracted Services	24,960	0	0	0
429	Instructional Supplies & Mater	3,133	0	0	0
449	Textbooks Bound	0	3,135	0	0
499	Other Supplies & Materials	1,860	0	0	0
524	In-Service/Staff Development	910	142	4,800	0
722	Reg Inst Equipment	427	4,640	0	0
	Total Early Childhood Education	151,051	95,317	6,822	0
99100	Transfers Out				
504	Indirect Cost	79,129	7,633	64,165	47,903
	Total Transfers Out	79,129	7,633	64,165	47,903
	Total Expenditures	2,146,908	1,317,820	2,209,608	1,921,699
	Surplus/(Deficit)	0	0	0	0
	Fund Balance as of June 30	0	0	0	0

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues	1,648,010	1,504,459	1,643,907	1,620,211
Operations	1,549,996	1,606,585	1,752,075	1,603,394
Net From Operations	<u>98,014</u>	<u>(102,126)</u>	<u>(108,168)</u>	<u>16,817</u>
June 30 Fund Balance	<u>556,499</u>	<u>454,373</u>	<u>448,331</u>	<u>471,190</u>
Staffing Level	14	13	14	13

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues					
43522	Lunch Payments - Adults	25,295	21,035	26,004	25,000
43525	Ala Carte	66,603	68,173	59,200	56,200
44110	Bank Interest	196	223	150	160
44570	Contributions & Gifts	1,870	1,957	1,000	1,800
46520	Food Service from State	15,544	26,182	21,000	16,500
47111	USDA School Lunch Program	1,409,274	1,322,017	1,360,000	1,390,000
47112	USGA Commodities	125,345	-	111,303	124,151
47114	USDA Other	3,883	64,872	65,250	6,400
Total Revenue		1,648,010	1,504,459	1,643,907	1,620,211
OPERATING EXPENDITURES					
Food Service 73100					
105	Cafeteria Managers	200,957	206,375	200,642	200,642
165	Nutrition Employees	329,511	345,475	347,414	340,243
188	Bonus	15,500	-	-	-
201	Social Security	31,661	32,002	33,980	33,535
204	TCRS	30,569	30,720	30,046	36,942
206	Life Insurance	879	898	1,723	1,012
207	Medical Insurance	89,559	89,924	90,236	90,112
212	Employer Medicare	7,404	7,466	7,947	7,843
336	Maintenance & Repair - Equipment	12,789	17,263	16,700	15,724
399	Other Contracted Services	8,189	10,987	10,400	14,520
422	Food Supplies	610,792	732,863	672,675	630,000
451	Uniforms	-	2,958	2,880	2,470
469	USGA Commodities	125,345	-	111,303	124,151
499	Other Supplies & Material	68,853	78,014	78,000	80,100
524	Inservice/Staff Development	2,495	5,820	5,289	12,100
599	Other Charges	-	25	20	-
710	Food Service Equipment	15,493	45,795	142,820	14,000
Total Expenditures		1,549,996	1,606,585	1,752,075	1,603,394
Net Budget		98,014	(102,126)	(108,168)	16,817

Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues	1,657,085	1,780,592	1,707,560	1,914,810
Personnel	407,088	481,046	527,136	540,064
Operations	<u>766,249</u>	<u>687,234</u>	<u>1,180,424</u>	<u>1,374,746</u>
Net Income	<u>483,748</u>	<u>612,312</u>	<u>0</u>	<u>0</u>
June 30 Fund Balance	<u>8,257,411</u>	<u>8,869,723</u>	<u>8,257,411</u>	<u>8,869,723</u>
Staffing Level	6	6	6	6.5

Full time Staffing Detail		
Job Title	Grade	Number
Water and Wastewater Plants Manager	8	0.5
Water and Wastewater Systems Manager	7	1
Plant Operator - Senior	6	1
Plant Operator Trainee	TPT	3
Maintenance Mechanic	5	<u>1</u>
	Staffing Level	<u><u>6.5</u></u>

This fund accounts for the activities of the city's production, storage and transportation of potable water. State law requires user fees to cover the cost of operations as well as improvements.

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues					
34110	Water Sales	1,505,157	1,699,000	1,650,000	1,851,910
34190	Sprinkler Revenue	4,545	4,457	4,560	4,500
34191	Discounts Forfeited	27,483	22,390	13,000	20,000
34192	Water Development Fees	61,935	10,674	0	0
34195	Water Tap	10,800	6,125	0	0
34197	Water Service Conn/Reconn Fees	42,516	33,100	40,000	35,000
REVENUES		1,652,436	1,775,746	1,707,560	1,911,410
37001	Interest Income	1,455	1,483	0	1,400
38002	Bad Check Fee	2,240	2,700	0	2,000
38050	Other income	891	525	0	0
38052	Cash over (Short)	63	138	0	0
38061	Sale of Surplus Property	0	0	0	0
MISCELLANEOUS INCOME		4,649	4,846	-	3,400
TOTAL WATER FUND REVENUE		1,657,085	1,780,592	1,707,560	1,914,810
WATER PLANT (52101)					
SALARIES					
111	Salaries	148,414	161,117	190,801	197,104
118	Overtime	944	65	-	0
124	Part Time Staff	-	-	-	0
135	Holiday Pay	65	-	-	0
136	Vacation Pay at Retirement	7,530	-	-	0
140	Reimb for billing by City Hall	42,050	42,050	42,050	42,050
143	Allocate PW Director	18,988	18,988	18,988	18,988
Total Compensation		217,991	222,220	251,839	258,142
BENEFIT EXPENDITURES					
151	Health Insurance	17,249	14,996	20,498	20,498
152	Life Insurance	974	1,047	1,292	1,335
153	FICA	9,453	9,362	11,830	12,220
154	Medicare	2,211	2,190	2,767	2,858
155	Retirement	(12,307)	12,778	17,039	17,601
161	Retiree Insurance	12,158	16,938	20,000	20,000
162	OPEB Expense	4,328	40,000	40,000	40,000
Total Fringe Benefits		34,066	97,311	113,426	114,512
Total Plant Personnel		252,057	319,531	365,265	372,654
PLANT OPERATING EXPENSES					
180	Training & Travel	1,581	6,136	10,000	10,000
191	Education/Outreach/Public Relations	-	-	300	-
235	Memberships/Dues/Licenses	100	425	250	275
237	Advertising	1,599			
241	Utilities	141,575	112,650	160,000	160,000
245	Telephone	8,100	8,086	8,500	8,600
253	Audit	6,000	6,170	6,170	6,500
256	Contracted Services	-	8,500	8,500	10,000
260	R & M Equipment	15,682	32,000	40,000	45,000

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
261	R & M Vehicle	1,000	2,000	2,000	2,500
262	Property Maintenance	3,070	5,000	5,500	6,000
263	Lease & Maintenance Agreements	6,561	18,823	82,000	83,000
267	Chemicals, Lab Supplies and Analysis	-	30,115	45,000	45,000
277	Reservoir Inspection/Cleaning	-	-	20,000	20,000
285	Fuel Billed by Public Works	2,927	2,500	5,000	5,000
289	Repairs by PW Shop	3,427	400	3,000	3,000
310	Office & Operational Supplies	5,415	6,400	9,500	9,700
322	Chemicals	25,326			
326	Uniforms	1,664	1,440	2,500	2,500
333	Tools, Furniture & Equipment	480	4,000	5,000	5,200
337	State & County Permits & Fees	-	10,000	10,000	10,000
511	Building Insurance	21,571			
513	Liability Insurance	4,416			
515	Errors & Omissions Ins	2,597			
521	Insurance	1,854	27,800	70,000	40,000
540	Depreciation Expense	275,681	300,000	300,000	300,000
990	Contingency	-	-	198,904	339,771
Total Plant Operations		530,626	582,445	992,124	1,112,046
WATER SYSTEM (52102)					
SALARIES					
111	SALARIES	110,443	117,248	115,109	119,712
118	Overtime	-	-	-	-
Total Compensation		110,443	117,248	115,109	119,712
BENEFIT EXPENDITURES					
151	Health Insurance	16,358	16,358	16,742	16,742
152	Life Insurance	745	771	775	808
153	FICA	6,353	6,669	7,137	7,422
154	Medicare	1,486	1,560	1,669	1,736
155	Retirement	9,885	9,299	10,279	10,690
156	Workers Comp Insurance	9,481	9,610	9,860	10,000
158	Medical Testing	280	-	300	300
Total Fringe Benefits		44,588	44,267	46,762	47,698
Total System Personnel		155,031	161,515	161,871	167,410
SYSTEM OPERATING EXPENSES					
180	Training & Travel	905	1,000	2,000	2,000
235	Memberships/Dues/Licenses	250	250	500	500
241	Utilities	2,155	2,386	4,500	4,500
245	Telephone	1,654	4,900	2,100	6,000
254	Engineering Services	913	1,505	52,500	50,000
256	Contracted Services	-	4,250	-	7,500
260	R & M Equipment	1,500	14,906	15,000	30,000
261	R & M Vehicle	-	1,000	2,500	2,500
262	Property Maintenance	870	2,565	4,000	4,000
263	Lease & Maintenance Agreements	198,643	28,071	40,000	60,000
285	Fuel Billed by Public Works	3,415	3,102	7,000	7,000

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
289	Repairs by PW Shop	1,466	1,656	3,000	3,000
310	Office & Operational Supplies	18,482	20,434	30,200	30,200
326	Uniforms	1,450	1,784	2,000	2,500
333	Tools, Furniture & Equipment	-	1,500	3,000	3,000
391	Meters	3,921	15,480	20,000	50,000
	Total System Operations	235,623	104,789	188,300	262,700
	Combined Total Personnel	407,088	481,046	527,136	540,064
	Combined Total Operations	766,249	687,234	1,180,424	1,374,746
	Net Income (Loss)	483,748	612,312	0	0

South Plant

SCADA system update	\$	50,000
Land for new plant	\$	400,000
Elevated Tank	\$	2,000,000
New Plant with elevated Tank (5 years) to replace north plant and tank	\$	10,000,000
Water line extension (10") from Big Creek Church Road along Hhighway 51 through USA complex and up Quito to Shelby	\$	700,000
Truck	\$	30,000



Operating Budget

Category	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
Revenues	3,537,238	2,457,004	2,152,480	2,309,944
Personnel	559,930	620,762	676,138	646,842
Operations	967,778	1,052,952	1,476,342	1,663,102
Net Income	<u>2,009,530</u>	<u>783,290</u>	<u>0</u>	<u>0</u>
June 30 Fund Balance	<u>16,373,958</u>	<u>17,157,248</u>	<u>16,373,958</u>	<u>17,157,248</u>
Staffing Level	10	10	10	9.5

Full time Staffing Detail		
Job Title	Grade	Number
Water and Wastewater Plants Manager	8	0.5
Plant Operator - Senior	6	1
Plant Operator	6	2
Chief Maintenance Mechanic	6	1
Equipment Operator	5	1
Maintenance Assistant	4	1
Utility Worker	3	3
Staffing Level		<u>9.5</u>

This fund accounts for the activities of the City's collection, transportation, treatment and disposition of waste water. The City allows the Navy to transfer waste water for NAS Mid-South from their collection system and also allows Shelby County to transfer from their limited collection system adjacent to the City in addition to serving the City. State law requires user fees to cover the cost of operations as well as improvements.

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
34191	Discounts Forfeited	20,774	17,130	10,000	20,000
34200	Sewer Revenue	1,093,592	1,174,700	1,161,680	1,221,688
34201	Sewer Revenue (MLGW Collected)	48,443	77,500	72,800	80,600
34215	BFI Lechate Agreement	56,524	68,900	52,000	71,656
34225	Sewer Revenue (Shelby Cty)	135,078	75,000	104,000	78,000
34230	Sewer Revenue (U.S. Navy)	1,096,553	993,500	728,000	800,000
34246	Food Est FOG Fees	3,700	3,800	4,000	4,000
34292	Sewer Development Fees	63,435	10,674	0	0
34294	Sewer Tap	2,000	2,500	500	500
34295	Sewer Service Conn Fee	11,400	8,800	9,500	9,000
REVENUES		2,531,499	2,432,504	2,142,480	2,285,444
36058	CDBG Grant Sand Filters ETC	937,214	0	0	0
37001	Interest Income	67,924	24,500	10,000	24,500
38061	Sale of Surplus Property	601	0	0	0
OTHER REVENUE		1,005,739	24,500	10,000	24,500
TOTAL SEWER FUND REVENUE		3,537,238	2,457,004	2,152,480	2,309,944
SEWER PLANT (52201)					
Salaries					
111	Salaries	291,449	282,684	298,895	298,474
118	Overtime	225	200	500	0
124	Part Time	-	-	20,000	0
135	Holiday Pay	-	-	-	0
136	Vacation Pay at Retirement	7,313	-	-	0
140	Reimb for billing by City Hall	42,050	42,050	42,050	42,050
143	Allocate PW Director	18,988	18,988	18,988	18,988
Total Compensation		360,024	343,922	380,433	359,512
Benefit Costs					
151	Health Insurance	34,707	26,425	27,044	27,044
152	Life Insurance	1,903	1,789	2,017	2,009
153	FICA	17,849	16,535	19,802	18,505
154	Medicare	4,174	3,867	4,631	4,328
155	Retirement	(14,518)	22,417	26,691	26,654
156	Workers Comp Insurance	9,572	9,610	10,000	10,000
158	Medical Testing	150	200	500	500
161	Retiree Insurances	5,647	18,983	3,000	20,000
162	OPEB Expense	23,811	50,000	50,000	50,000
Total Fringe Benefits		83,295	149,826	143,685	159,040
Total Plant Personnel		443,319	493,748	524,118	518,552
Plant Operating Expenses					
180	Training & Travel	805	-	3,000	3,000
235	Memberships/Dues/Licenses	85	120	120	150

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
241	Utilities	180,201	143,600	200,000	200,000
245	Telephone	4,628	4,680	4,900	5,000
253	Audit	6,000	6,170	6,170	6,500
254	Engineering Services	3,403	4,500	58,000	58,000
260	R & M Equipment	44,170	6,000	55,000	56,000
261	R & M Vehicle	1,106	2,000	2,000	2,200
262	Maintenance	2,059	8,900	17,500	17,500
263	Lease & Maintenance Agreements	6,892	27,515	41,450	54,115
267	Chemicals, Lab Supplies and Analysis	17,604	16,200	25,000	26,000
285	Fuel Billed by Public Works	7,031	2,500	10,000	10,000
289	Repairs by PW Shop	984	400	1,500	1,600
310	Office & Operational Supplies	4,917	5,000	12,000	12,000
326	Uniforms	3,312	2,400	3,600	3,600
333	Tools, Furniture & Equipment	72	1,200	6,000	6,000
337	State & County Permits & Fees	12,415	8,300	15,000	15,500
521	Insurance	39,299	47,513	45,767	50,000
540	Depreciation	547,847	650,000	650,000	650,000
801	Interest Expense - SRLF Loan	35,340	33,408	33,408	31,452
	Total Plant Operations	918,169	970,406	1,190,415	1,208,617
SEWER SYSTEM (52202)					
Salaries					
111	SALARIES	89,402	97,685	96,063	101,985
118	OVERTIME	69	-	9,000	-
124	Part Time	-	-	20,000	-
136	Vacation Pay at Retirement	-	-	-	-
	Total Compensation	89,471	97,685	125,063	101,985
Benefit Costs					
151	Health Insurance	11,345	13,853	7,356	8,709
152	Life Insurance	650	615	652	687
153	FICA	5,539	5,770	7,754	6,323
154	Medicare	1,295	1,350	1,813	1,479
155	Retirement	8,311	7,741	9,382	9,107
	Total Fringe Benefits	27,140	29,329	26,957	26,305
	Total System Personnel	116,611	127,014	152,020	128,290
System Operating Expenses					
180	Training & Travel	7	350	1,000	1,000
235	Memberships/Dues/Licenses	-	-	200	200
241	Utilities	16,755	17,170	30,000	30,000
258	SSES & Rehab	11,241	32,747	60,000	60,000
260	R & M Equipment	75	2,000	5,000	5,000
261	R & M Vehicle	-	588	2,500	2,500
262	Property Maintenance	1,056	1,000	5,000	5,000
263	Lease & Maintenance Agreements	4,732	8,696	10,000	10,000

Acct #	Account Name	FY 2019 Actual	FY 2020 Forecast	FY 2020 Budget	FY 2021 Request
285	Fuel Billed by Public Works	3,415	3,302	7,000	7,000
289	Repairs by PW Shop	2,675	8,149	6,500	10,000
310	Office & Operational Supplies	8,107	6,064	7,500	7,500
326	Uniforms	1,545	1,480	2,500	2,500
331	Gas & Oil (purchased direct)	-	-	200	200
333	Tools, Furniture & Equipment	-	1,000	2,000	2,000
990	Contingency	-	-	146,527	311,585
Total System Operations		49,609	82,546	285,927	454,485
Combined Total Personnel		559,930	620,762	676,138	646,842
Combined Total Operations		967,778	1,052,952	1,476,342	1,663,102
Net Income (Loss)		2,009,530	783,290	0	0

Sewer Line Extension - Vincent Street to under TN 385 to Big Creek	\$ 1,000,000
Sewer Line Extension from Thornhill subdivision under US 51 toward Bid Creek (eliminate 2 lift stations)	\$ 600,000
Reroute Lucy Sewer System to from Memphis system to Millington Plant - From Amhurst Lift Station fo Pleasant Ridge Lift Station	\$ 1,000,000
Reroute sewer line from USA Stadium up Royster Creek to up Hickory Meadow Road - Creek is eroding liine	TBD
Replacement of Small Sewer Truck	\$ 150,000
Replace Sewer Lift Station (Old Millington Road)	\$ 200,000
Replace Tractor	\$ 35,000
Replace backhoe	\$ 75,000
Submerged Hydrolic pumps to replace Screw Pumps	\$ 850,000
Water Sampler (2)	\$ 20,000

Costs not yet determined for items below:

Chemical feed system improvements	TBD
Drain Handles in oxidation ditches - renovate or replace	TBD
Chlorine chamber weirs - renovate or replace	TBD
Aereator ditch weirs - renovate or replace	TBD
Auto control system for influent pumps - renovate or replace	TBD



Category	FY 2019	FY 2020	FY 2020 Budget	FY 2021 Request
Revenues			19,830,240	995,400
Capital Expenditures			20,576,600	1,495,400
Net Transfers			(746,360)	(500,000)
Net			0	0
June 30 Fund Balance	3,756,235	2,756,235	2,756,235	2,756,235

This Fund accounts for the financing of major governmental fund capital asset purchases. A one year budget and a five year plan is developed each fiscal year. Projects begun and funded in a prior year, but not completed as of year end, will roll forward into the next year's budget with their funding. Grants and general obligation debt are the primary source of funding these projects.

The FY19 Budget included the issuance of \$5,000,000 in a new debt issue for city capital projects and assumed that the 2015 debt issue had \$1,497,091 that was to be drawn in FY19. None of those bond funds are expected to be drawn in FY20. The FY21 budget assumes that unexpended FY20 projects will be carried forward and funded in part by \$4,867,579 of the debt issues. New projects in FY21 will be funded by \$803,080 of the debt and other sources. The balance of the debt issues of \$826,432 is budgeted for use in FY22.

No new debt for schools is requested or shown in this plan.

Capital Improvement Program Fund

Line Item Detail

Acct #	Account Name	FY 2020 Budget	FY 2021 Proposed	FY 2022 Proposed	FY 2023 Proposed	FY 2024 Proposed	FY 2025 Proposed
Revenues							
36042	TDOT Grant - Raleigh Millington Bridge	4,433,613	0	0	0	0	0
36046	Grant for Navy Rd Streetscape Phase II	1,719,471	0	0	0	0	0
36048	TDOT Grant - Big Creek Church RR Crosiing	70,000	0	0	0	0	0
36050	IDB Match for FLAP Grant	316,770	0	0	0	0	0
36053	TDOT TFLAP Grant	2,064,850	0	0	0	0	0
36057	CMAQ Phase II	830,445	0	0	0	0	0
36059	TDOT Grant - ADA Transition Plan	129,280	0	0	0	0	0
36060	TDOT Grant - Raleigh Millington/385 Interchange	472,770	0	0	0	0	0
36062	TDOT Grant - Sykes Rd Paving	510,511	0	0	0	0	0
36063	TDOT Grant - Big Creek Church Rd Paving	669,834	0	0	0	0	0
36064	TDOT Grant - Shelby Rd Bridge Renovation	948,467	0	0	0	0	0
36065	SCG CDBG Grant for Park	200,000	0	0	0	0	0
36067	TDOT Grant US 51 Multimodal	949,201	0	0	0	0	0
36069	TDOT Grant - ADA Improvements on Navy Rd - Veterans to Bethuel	225,440	160,000	902,016	0	0	0
	TDOT Grant - Shelby Road Repaving	0	12,160	24,000	240,000	0	0
	TDOT Grant - Babe Howard Repaving	0	2,080	0	0	0	0
	TDOT Grant - Wilkinsville Road (Us-51 To Veterans) Repaving	0	2,560	0	0	0	0
	TDOT Grant - Easley St. Repaving	0	11,200	33,920	240,000	0	0
	TDOT Grant - Bennett Wood Dr Repaving	0	2,400	0	0	0	0
	TDOT Grant - Quito Rd Repaving	0	1,920	0	0	0	0
37001	Interest Income	0	0	0	0	0	0
37499	Misc. Revenue	0	0	0	0	0	0
37500	Bond Proceeds	4,867,579	803,080	826,432	0	0	0
37501	School Bond Proceeds	0	0	0	0	0	0
38990	Planned Use of Fund Balance	1,422,009	0	12,560	770,000	0	0
	Total Revenues	19,830,240	995,400	1,798,928	1,250,000	0	0

Capital Improvement Program Fund

Line Item Detail

Acct #	Account Name	FY 2020 Budget	FY 2021 Proposed	FY 2022 Proposed	FY 2023 Proposed	FY 2024 Proposed	FY 2025 Proposed
Public Works Expenditures (41600)							
108	Paving City Streets	986,767	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
155	Raleigh Millington/Big Creek Bridge	5,542,016	0	0	0	0	0
163	Navy Rd Streetscape Phase II 36046	2,149,340	0	0	0	0	0
171	City Match - SC Resiliency Grant	1,000,000	0	0	0	0	0
175	Big Creek Church RR Crossing	77,000	0	0	0	0	0
176	Astoria Ave Improvements	1,583,850	0	0	0	0	0
180	CMAQ ITS Expansion	830,445	0	0	0	0	0
188	ADA Transition Plan	161,600	0	0	0	0	0
190	Raleigh Millington/385 Interchange	590,963	0	0	0	0	0
201	Sykes Rd Paving	638,139	0	0	0	0	0
202	Big Creek Church Rd Paving	837,293	0	0	0	0	0
203	Shelby Rd Bridge Renovation	1,185,584	0	0	0	0	0
204	US 51 Multimodal	949,201	0	0	0	0	0
	Shelby Road Repaving	0	15,200	30,000	300,000	0	0
	Babe Howard Repaving	0	2,600			0	0
	Wilkinsville Road (Us-51 To Veterans) Repaving	0	3,200			0	0
	Easley St. Repaving	0	14,000	42,400	300,000	0	0
	Bennett Wood Dr Repaving	0	3,000			0	0
	Quito Rd Repaving	0	2,400			0	0
	Dump Truck - Streets	0	0	0	0	100,000	0
206	ADA Improvements from Veterans to Bethuel on Navy Rd	281,800	200,000	1,127,520	0	0	0
		16,813,998	1,240,400	2,199,920	1,600,000	1,100,000	1,000,000
Fire							
105	New Fire Station #2	2,350,521	0	0	0	0	0
192	800 MHz radio upgrade - Fire Dept	13,382	0	0	0	0	0
193	Replace Admin P/U Trucks - Fire BC, Fire Marshall & Chief	34,746	40,000	0	0	0	0
	Replace fire engine	0	0	0	0	500,000	0
	Fire Training Academy Improvements	0	75,000	0	0	0	0
207	Station 1 Improvements	50,000	0	0	0	0	0
	New Fire Station 1	0	0	0	0	0	1,500,000
		2,448,649	115,000	0	0	500,000	1,500,000
Police							
139	Police Cars	110,000	110,000	110,000	110,000	110,000	110,000

Capital Improvement Program Fund

Line Item Detail

Acct #	Account Name	FY 2020 Budget	FY 2021 Proposed	FY 2022 Proposed	FY 2023 Proposed	FY 2024 Proposed	FY 2025 Proposed
194	800 MHz radio upgrade - Police Dept	26,466	0	0	0	0	0
195	Fiber/Microwave Connection - Police to Shake Rag Tower - Guess	0	0	0	0	0	0
		<u>136,466</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
Arts, Recreation and Parks							
165	ARP - Park Renovations & Upgrades	20,000	10,000	10,000	10,000	10,000	10,000
183	Biloxi Fields Expansion with Gym and 2 Ball Fields	894,628	0	0	0	0	0
196	Gym	75,000	0	0	0	0	0
205	Veterans Memorial	114,559	0	0	0	0	0
		<u>1,104,187</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
General							
179	Blight Removal	0	20,000	20,000	20,000	20,000	20,000
186	Replacement of City Hall Accounting and Payroll Software	43,300	0	0	0	0	0
	Court & Clerk Improvements	0	0	0	10,000	0	0
138	Bond Issuance Costs	30,000	0	0	0	0	0
		<u>73,300</u>	<u>20,000</u>	<u>20,000</u>	<u>30,000</u>	<u>20,000</u>	<u>20,000</u>
	Total Capital	<u>20,576,600</u>	<u>1,495,400</u>	<u>2,339,920</u>	<u>1,750,000</u>	<u>1,740,000</u>	<u>2,640,000</u>
Transfers							
751	Transfer from General Fund	(746,360)	(500,000)	(540,992)	(500,000)	(500,000)	(500,000)
765	Transfer to Schools CIP	0	0	0	0	0	0
	Total Transfers	<u>(746,360)</u>	<u>(500,000)</u>	<u>(540,992)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>
	Total Capital Expenditures and Transfers	<u>19,830,240</u>	<u>995,400</u>	<u>1,798,928</u>	<u>1,250,000</u>	<u>1,240,000</u>	<u>2,140,000</u>
	Net Budget	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,240,000)</u>	<u>(2,140,000)</u>

Category	FY 2019	FY 2020	FY 2020 Budget	FY 2021 Request
Revenues			<u>1,229,000</u>	<u>750,000</u>
Capital Expenditures			<u>1,229,000</u>	<u>750,000</u>
Net			<u>0</u>	<u>0</u>
June 30 Fund Balance	<u>3,465,000</u>	<u>3,256,045</u>	<u>3,465,000</u>	<u>3,256,045</u>

This Fund accounts for the financing of capital asset purchases for the Millington Municipal Schools. A one year budget and a five year plan is developed each fiscal year. Projects begun and funded in a prior year, but not completed as of year end, will roll forward into the next year's budget with their funding. Grants and general obligation debt are the primary source of funding these projects.

No Capital Plan was submitted as adopted by the Millington Municipal School Board.

School Capital Projects Fund

Line Item Detail

Acct #	Account Name	FY 2020 Budget	FY 2021 Proposed	FY 2022 Proposed	FY 2023 Proposed	FY 2024 Proposed	FY 2025 Proposed
Revenues							
44990	Other Local Revenue	500,000	750,000	0	0	0	0
49100	Bond Issue	-	-	0	0	0	0
	Planned Use of Fund Balance	729,000	-	0	0	0	0
	Total Revenues	1,229,000	750,000	0	0	0	0
Expenditures 91300							
304	Architects	0	0	0	0	0	0
321	Engineering Services	0	0	0	0	0	0
706	Building Construction	50,000	0	0	0	0	0
	Demolition of Civic Center	0	0	0	0	0	0
	Resurface Parking Lots	0	0	0	0	0	0
	Intercom Upgrade (excludes E A Harrold)	0	0	0	0	0	0
	Fire & Security Upgrades	0	0	0	0	0	0
	Roof Repairs	0	0	0	0	0	0
	HVAC Phased Replacement	0	0	0	0	0	0
	Technology Upgrades	0	0	0	0	0	0
	Paving Projects at all Schools	100,000	0	0	0	0	0
	Renovation- Miles Park	95,000	0	0	0	0	0
	Paving Miles Park (ADA & Title 9)	60,000	0	0	0	0	0
	EA Harrold Gym Roof	375,000	0	0	0	0	0
	EA Harrold Main Bldg Roof	175,000	0	0	0	0	0
	Tuck Pointing Roof, Parapet, & Walls	15,000	0	0	0	0	0
	MCHS Roofing	125,000	0	0	0	0	0
	Roof Replacement-MCHS HS Football Locker Room	50,000	0	0	0	0	0
	MCHS Masonry Building Improvement	184,000	0	0	0	0	0
707	Building Improvements	0	570,000	0	0	0	0
799	Other Capital Outlay	0	180,000	0	0	0	0
	Total Capital Expenditures	1,229,000	750,000	0	0	0	0
	Net Budget	0	0	0	0	0	0