Budget
Fiscal Year 2020



Terry Jones, Mayor

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City of Millington
City Officials

Board of Mayor and Aldermen

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

School Board

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

Courts

Wilson Wages, Judge

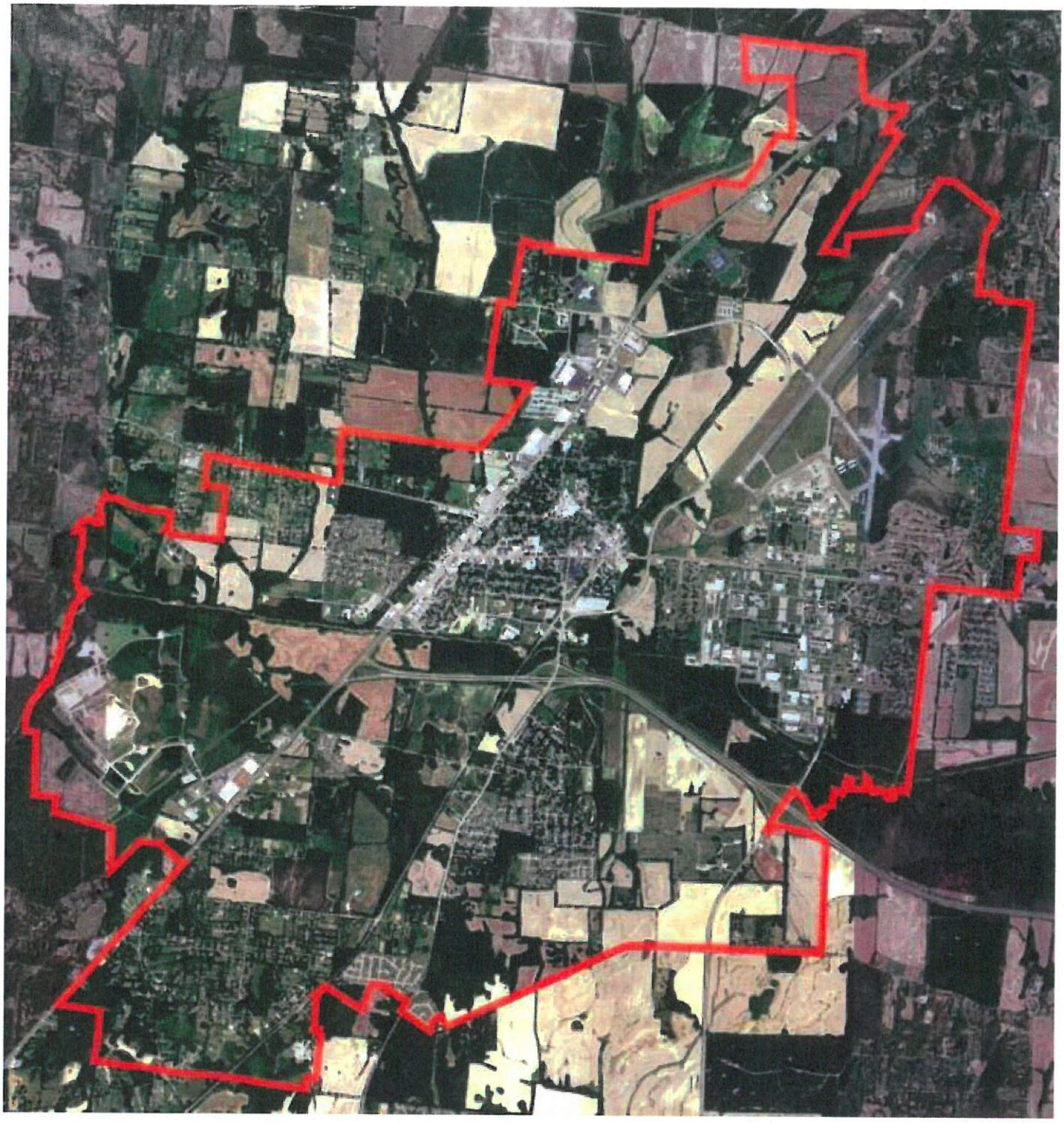
Appointed Officials

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



Miscellaneous Statistical Data

City Stats :	
Date of Incorporation	1903
Form of Government	City Manager with Mayor-Aldermanic
Area	22.2 Sq. Miles
Miles of Streets	65.5
Number of Street Lights	881
Fire Protection:	
Number of Stations	2
Number of Regular Firefighters	25
Insurance Service Office Rating	Class III
Police Protection:	
Number of Regular Police Officers	32
Number of Reserve Police officers	5
Recreation and Culture:	
Number of Parks	6
Acreage	216
Number of Libraries	1

Education:	
Number of Schools	4
Number of Students	2,537
Water System:	
Number of Consumers	3,032
Miles of Water Main	55.7
Well Capacity	6.0 Million gallons per day
Treatment Plant Capacity	3.2 Million gallons per day
Storage Capacity	2.3 Million gallons
Average Daily Consumption	1 million gallons
Residential Rate in Force	$11.85 min. For first 2,000 gallons $3.97 for each additional 1,000 gallons or any part thereof
Sewer System:	
Number of Consumers	2,930
Miles of Sewer Main	58
Treatment Plant Capacity	5.8 Million gallons per day
Average Daily Flow	2.5 Million gallons per day
Residential Rate in Force:	$7.42 min. for first 2,000 gallons $3.58 for each additional 1,000 gallons or any part thereof

Demographics

Population estimate, July 1, 2014	11,080
Male	48.10%
Female	51.90%
Income	
Median household Income in 2014	$48,779
Per capita income in 2014	$24,727
Race	
White	62.90%
Black or African American	25.60%
Asian	2.40%
Hispanic or Latino	5.90%
Other	3.20%
Housing	
Housing Units	4,408
Home Ownership Rate	55.60%
Median Value of Owner Occupied Housing	$ 116,800
Households (2014)	4,393
Average Family Size	2.47

Age	
Under 5 years	9.28%
5 to 18 years	24.20%
20 to 44 years	33.36%
45 to 64 years	18.36%
65 years and older	14.80%
Education (Persons 25 years of age or older)	
High School Graduate or higher (2014)	87.90%
Bachelor's degree or higher (2014)	17.90%

Occupation	***Male***	***Female***
Education, health & social services	13.60%	28.80%
Wholesale & Retail Services	10.00%	15.70%
Public Administration	16.30%	6.50%
Manufacturing Sector	14.50%	0.00%
Transportation, warehousing & utilities	10.40%	3.90%
Construction Industry	9.60%	2.80%
Financial & Insurance Services	1.40%	5.90%
Other	22.90%	30.70%

Source: United States Facts from the US Census Bureau 2010 data & estimates 2014

Source: City-data.com/city/Millington-Tennessee

Source:Areavibes.com/Millington-tn/employment

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 process is highlighted in a work session with the Board of Mayor and Aldermen prior to first reading of a budget ordinance in early May. The Proposed Budget is then 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 2020 Budget Highlights

- **Property Tax**
  Rate set at $1.53 for each $100.00 of assessed valuation

- **No Changes in Service Levels**

- **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**

- **Continued Emphasis on Elimination of Deferred Maintenance Needs of City Owned Infrastructure and Properties**

- **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**

- **New water meters to be installed for all customers as part of FATHOM assumption of metering and billing services for City**

- **Capital Plan Includes:**
  - **Required Match for Resiliency Grant**
  - **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**
  - **Replacement of Fire Station 2**
  - **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 pending completion of study for Master Facilities Plan**
  - **Address major renovation, roofing and paving needs.**

Proposed Budget by Fund
Expenditures with Net Transfers

General Fund	**13,175,013**
State Street Aid Fund	**453,907**
State Drug Fund	**23,470**
DEA Drug Fund	**60,120**
Storm Water Fund	**393,050**
Sanitation Fund	**858,200**
General Purpose School Fund	**25,251,139**
School Federal Projects Fund	**1,897,932**
School Cafeteria Fund	**1,578,557**
Water Fund	**1,707,560**
Sewer Fund	**2,152,480**
Capital Improvements Fund	**1,000,440**
School Capital Projects Fund	**1,229,000**

Summary of Full-Time and Elected Positions

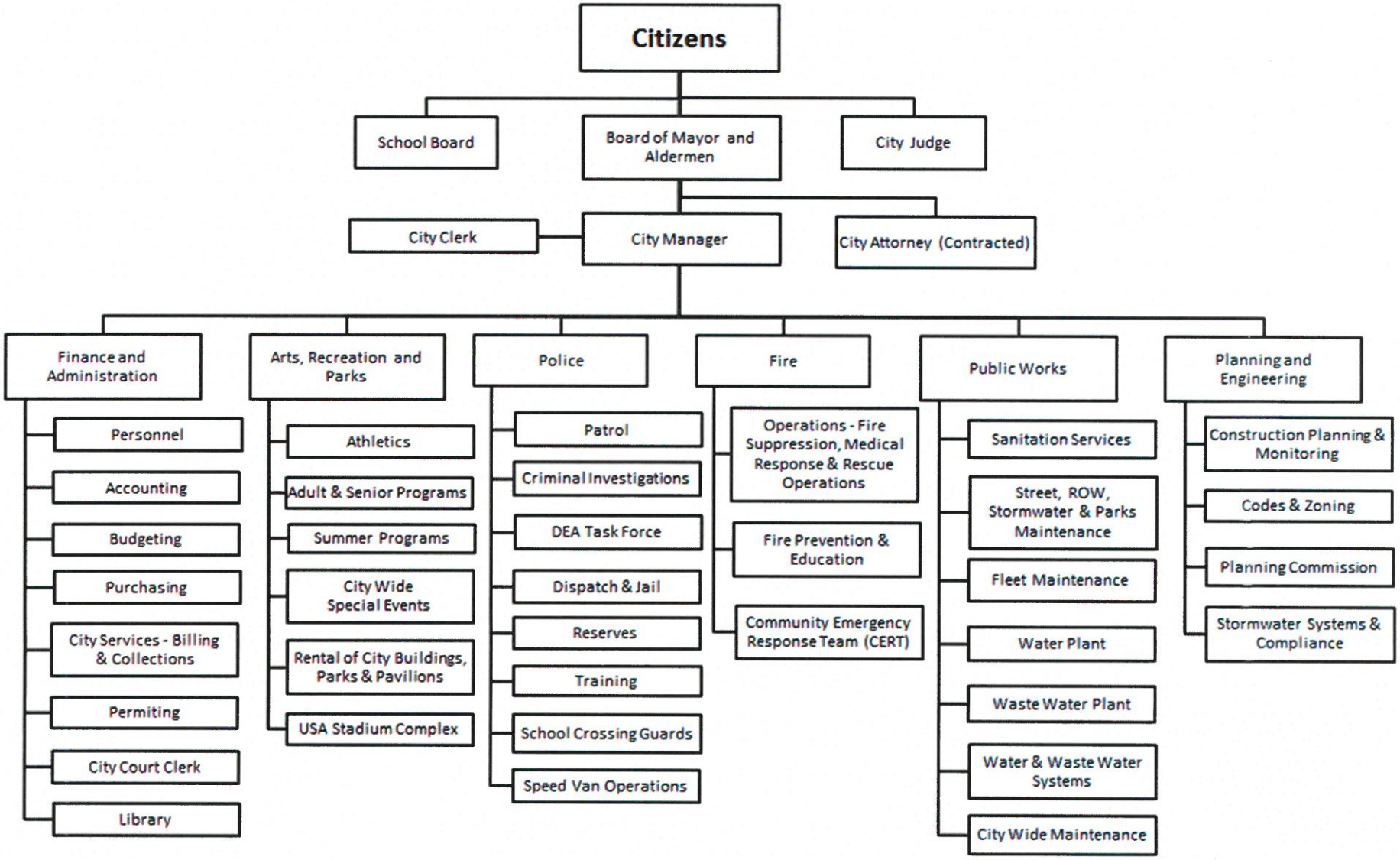
City Government

General Fund	
Finance and Administration	11
Courts	3
Planning and Economic Development	3
Police	44
Fire	27
Public Works	15
Arts, Recreation and Parks	7
	110
Mayor and Aldermen (Elected Officials)	8
Judge (Elected Official)	1
General Fund Total	**119**
Sanitation Fund	**9**
Water Fund	**6**
Sewer Fund	**10**
Total Positions	**144**
Total Positions excluding Elected Officials	**135**

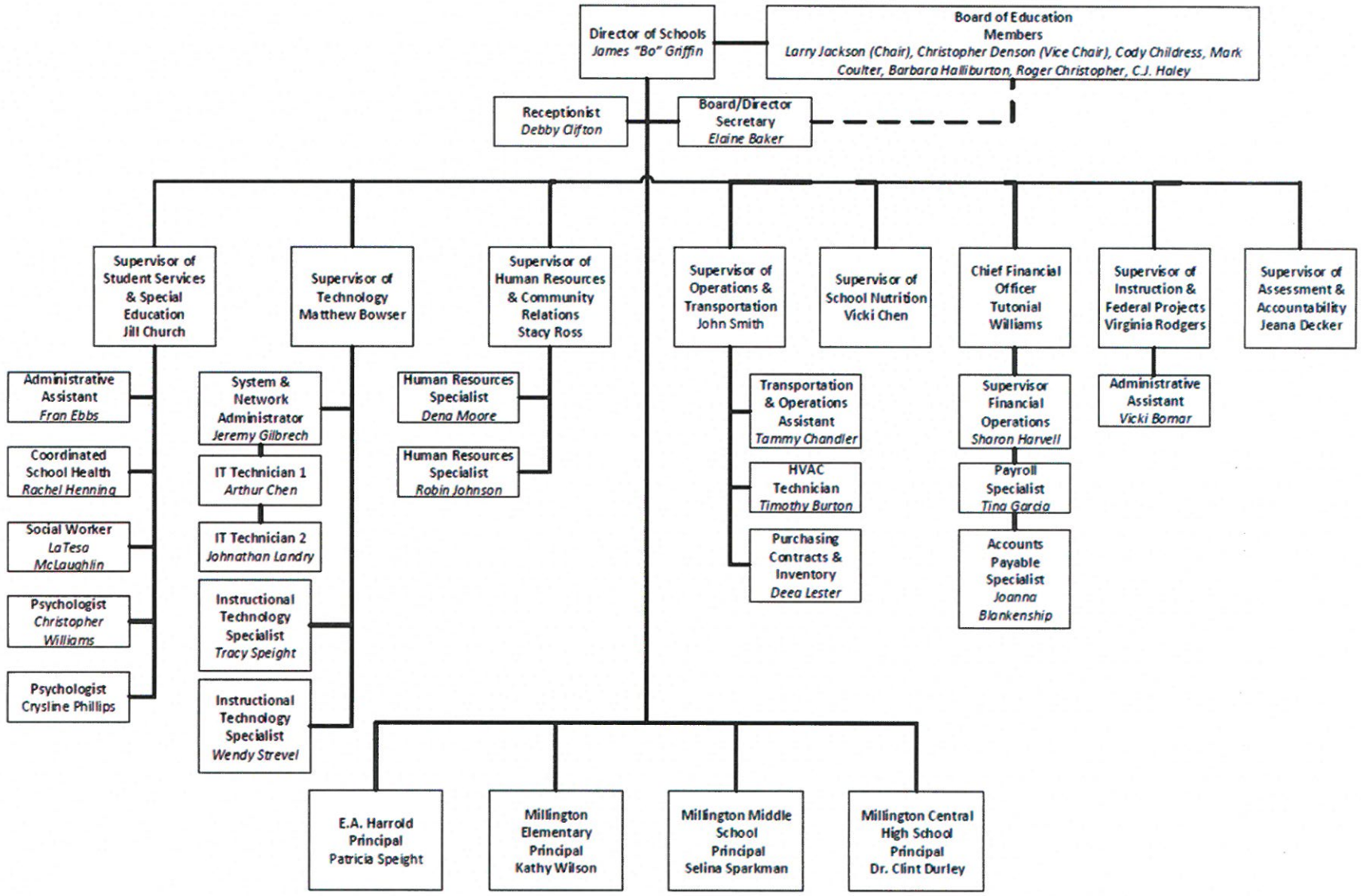
Municipal Schools

General Purpose School Fund	**268**
School Federal Projects Fund	**24**
School Cafeteria Fund	**13**
Total Positions	**305**

City of Millington



Millington Municipal Schools
Organizational Chart
2018-2019



Outstanding Debt
As of June 30, 2019

	Authorized and Unissued	Amount Outstanding at 6/30/19	Payment Fund	FY 2020 Debt Service Payments Principal	Interest	Total Debt Service
Notes						
10 Year G.O. Capital Outlay Note from First Tennessee Bank NA, issued October 2010	$ -	$ 231,000	General Fund	$ 113,000	$ 6,596	$ 119,596
Total Notes	-	231,000		113,000	6,596	119,596
Loan Agreements - General Government						
25 Year Loan Agreement from First Tennessee Bank NA through TML, issued June 2011	-	3,933,000	General Fund	218,000	129,396	347,396
20 Year Loan Agreement from First Tennessee Bank NA through TML, issued May 2013	-	868,000	General Fund	52,000	25,172	77,172
20 Year Loan Agreement from First Tennessee Bank NA through TML, issued September 2015	1,497,091	3,906,009	General Fund	209,000	160,018	369,018
Total General Government Loan Agreements	1,497,091	8,707,009		479,000	314,586	793,586
Loan Agreements - Schools						
20 Year Loan Agreement for Schools Only from First Tennessee Bank NA through TML, issued November 2018		2,000,000	General Purpose School Fund	66,000	81,827	147,827
Total Schools Loan Agreements	-	2,000,000		66,000	81,827	147,827
Total Loan Agreements	1,497,091	10,707,009		545,000	396,413	941,413
Total General Obligation Debt	**1,497,091**	**10,938,009**		**658,000**	**403,009**	**1,061,009**
State Revolving Loan Fund						
State Revolving Loan Fund - SRF 11-271 approved November 1, 2011 for renovations at Sewer Plant	-	2,302,198	Sewer Fund	130,704	33,408	164,112
Total Revenue Loans	-	2,302,198		130,704	33,408	164,112
Total Outstanding Debt	**$ 1,497,091**	**$ 13,240,207**		**$ 788,704**	**$ 436,417**	**$ 1,225,121**

Recap	Principal	Interest	Combined
General Fund	$ 592,000	$ 321,182	$ 913,182
General Purpose School Fund	66,000	81,827	147,827
Sewer Fund	130,704	33,408	164,112
Total	**$ 788,704**	**$ 436,417**	**$ 1,225,121**

Future Debt Service

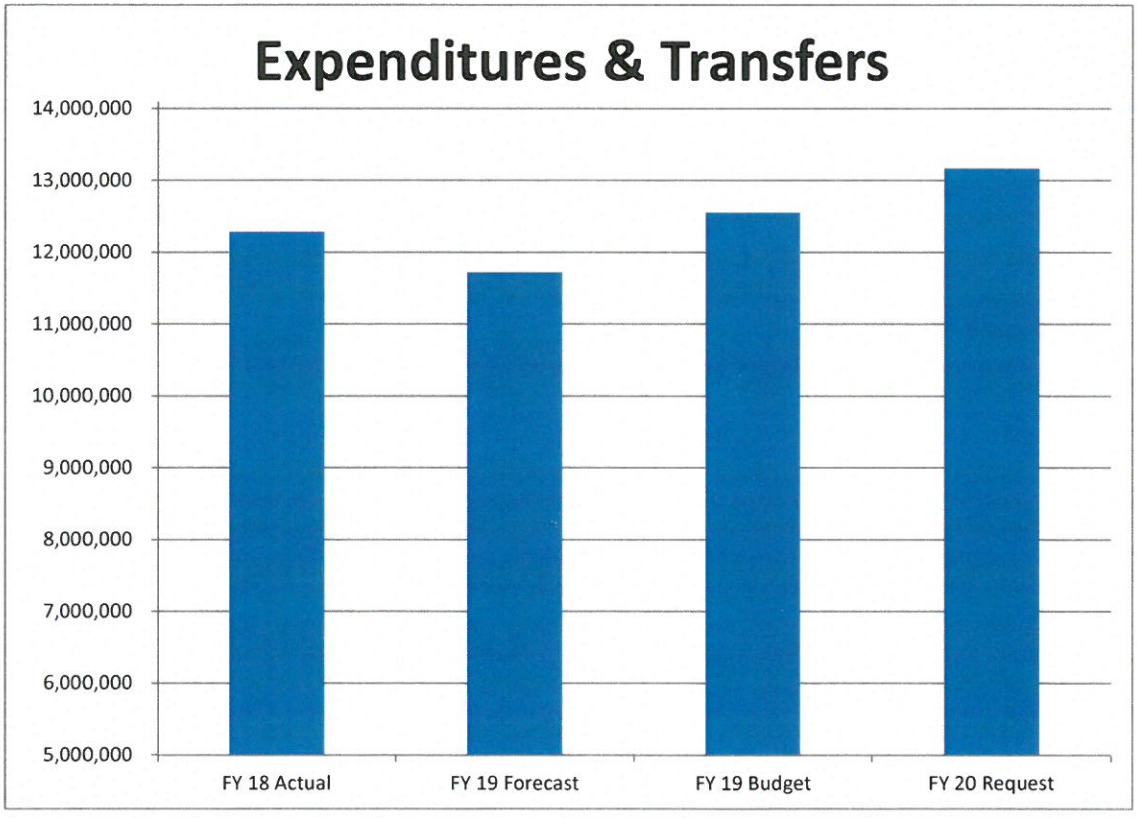
	Governmental Funds **			Sewer Fund		
FY	Principal	Interest	Total	Principal	Interest	Total
2020	658,000	403,009	1,061,009	130,704	33,408	164,112
2021	679,500	380,850	1,060,350	132,564	31,452	164,016
2022	702,000	357,514	1,059,514	134,436	29,472	163,908
2023	723,000	334,834	1,057,834	136,344	27,456	163,800
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
	12,435,100	3,695,819	16,130,919	2,302,198	283,079	2,585,277

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

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	6,200,530	6,528,344	6,857,237	7,095,070
Operations	3,317,862	3,533,627	3,701,290	3,698,608
Debt Service	867,800	868,776	943,989	943,182
Total Expenditures	10,386,192	10,930,747	11,502,516	11,736,860
Transfers	1,903,531	800,000	1,056,955	1,438,153
Total Expenditures and Transfers	12,289,723	11,730,747	12,559,471	13,175,013
Staffing Level	98.6	98.6	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.

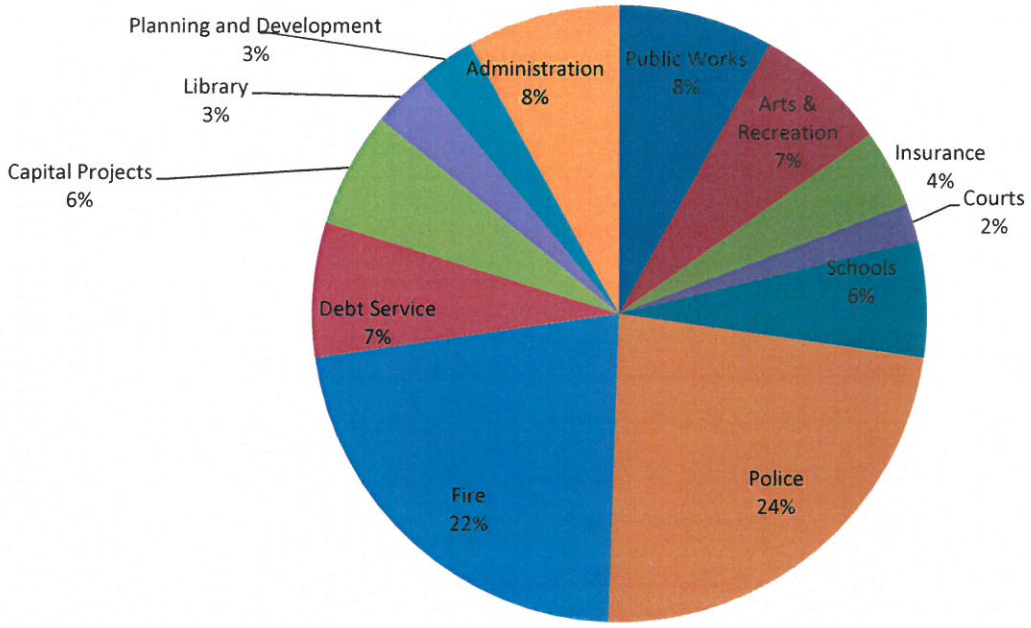



FLAG CITY
Millington, TN

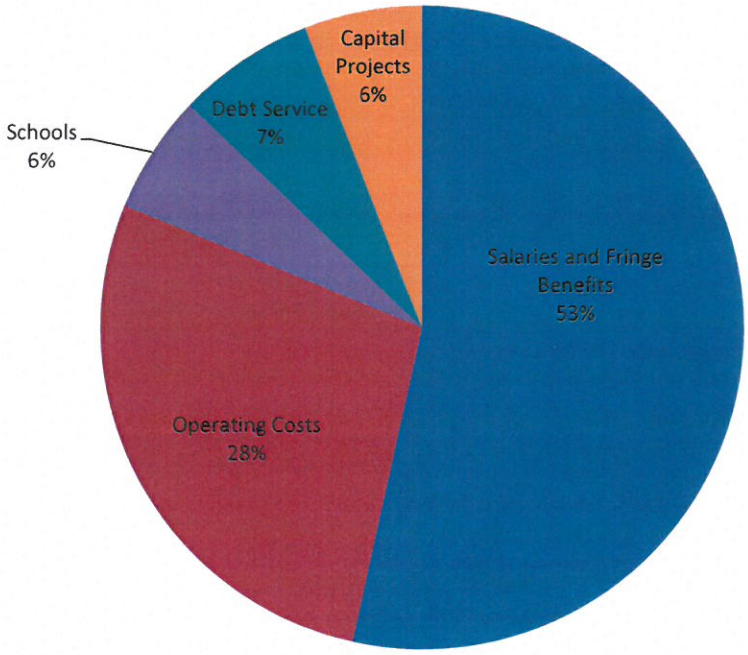
Operating Budget

	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Revenues				
Total Revenues	12,944,030	13,208,263	12,559,471	13,175,013
Expenditures & Transfers				
Finance and Administration				
Finance and Administration	977,919	1,000,601	1,139,755	1,265,115
General Government	414,913	711,872	764,436	822,198
Courts	247,717	253,567	265,127	268,785
Personnel	5,061	4,400	6,650	6,600
Library	350,882	496,955	506,262	367,307
Total Finance and Administration	1,996,493	2,467,395	2,682,230	2,730,005
Debt Service	867,800	868,776	943,989	943,182
Planning and Economic Development	159,554	153,755	305,332	343,404
Police	2,733,885	3,023,533	2,921,118	3,027,573
Fire	2,772,084	2,870,812	2,793,825	2,923,573
Public Works				
Public Wks - Admin/Shop	304,776	351,656	377,177	327,929
Support Services	108,772	147,386	156,765	125,492
Operations	225,573	267,125	273,770	287,518
Parks	42,029	11,894	122,193	90,643
Total Public Works	681,150	778,061	929,905	831,582
Arts & Recreation				
Admin and Programs	448,383	431,895	535,185	552,324
Youth Programs	20,389	24,613	26,245	26,745
Adult Programs	6,273	6,254	12,097	15,918
Park Sports Fields	61,680	75,489	75,189	76,989
Baker Community Center	55,850	59,500	73,000	74,000
Farmers Market	697	1,600	2,000	3,000
USA Stadium Complex	581,953	169,064	202,401	188,565
Total Arts & Recreation	1,175,226	768,415	926,117	937,541
Total Expenditures	10,386,192	10,930,747	11,502,516	11,736,860
Transfer to/from Streets Fund	103,531	0	256,955	191,793
Transfer to/from CIP Fund	1,300,000	300,000	300,000	746,360
Transfer to/from Schools Fund	500,000	500,000	500,000	500,000
Total Expenditures and Transfers	12,289,723	11,730,747	12,559,471	13,175,013
Surplus/(Deficit)	654,307	1,477,516	0	0
Fund Balance as of June 30	8,158,999	9,636,515	8,020,128	9,636,515

General Fund Cost by Function



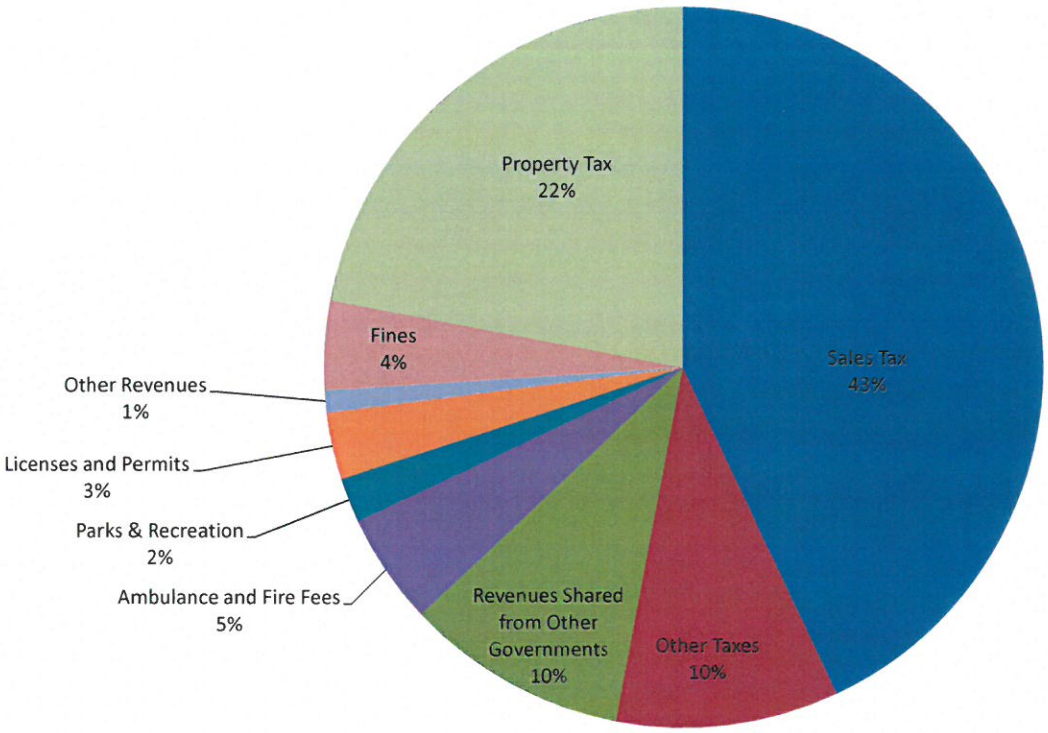
General Fund Cost by Type



Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Local Taxes	9,515,189	9,697,370	9,209,727	9,836,320
Licenses & Permits	356,109	399,200	329,850	363,500
Intergovernmental Revenue	2,000,049	2,050,449	1,966,928	2,005,428
Charges for Services	280,837	240,072	317,360	228,520
Fines, Forfeitures & Penalties	560,478	572,250	441,700	522,300
Grants	37,706	5,980	0	0
Interest on Investments	15,265	100,000	6,000	80,000
Other Income	178,398	142,942	149,035	138,945
Planned Use of Fund Balance	0	0	138,871	0
Total	12,944,030	13,208,263	12,559,471	13,175,013

Source of General Fund Revenues



Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	Local Taxes				
31001	Realty Tax Current Collections	2,527,596	2,528,000	2,323,000	2,540,000
31002	Delinquent Taxes	106,081	40,000	85,000	40,000
31003	Utility Taxes	93,852	92,000	92,000	96,000
31004	In Lieu of Taxes by Co Trustee	41,811	71,810	41,810	41,810
31005	BFI - In Lieu of Taxes	232,710	232,710	228,017	232,710
31010	Interest & Penalty	25,013	20,000	15,000	15,000
31200	City Beer Tax	445,677	446,000	440,000	440,000
31600	Local Sales Tax	3,625,129	3,770,000	3,650,000	3,900,000
31601	City Sales Tax	1,627,384	1,692,000	1,600,000	1,750,000
31819	Personalty Taxes	190,147	190,000	169,000	180,000
31820	Business Tax - Local	400,411	400,000	360,000	400,000
31835	Business Tax - Max Fee	930	850	900	800
31912	Cable TV Franchise Tax	24,507	24,000	25,000	20,000
31960	Hotel-Motel Tax	173,940	190,000	180,000	180,000
	LOCAL TAXES	9,515,189	9,697,370	9,209,727	9,836,320
	Licenses & Permits				
32101	Liquor Permits	6,600	6,000	6,750	6,000
32102	Liquor Inspection Fees	99,957	120,000	75,000	100,000
32595	Motor Vehicle License Fee	235,219	250,000	239,000	245,000
32607	Plan Review Fees	400	650	0	0
32608	Planning Comm Review Fees	400	6,400	0	0
32610	Building Permits	8,117	10,000	5,000	8,000
32611	Sign Permits	1,350	1,500	1,100	1,500
32696	Beer Application Permits	750	1,450	0	0
32697	Beer Permits	3,216	3,200	3,000	3,000
32698	License/Peddler Fees	100	0	0	0
	LICENSES & PERMITS	356,109	399,200	329,850	363,500
	Intergovernmental Revenue				
33120	DEA Overtime	7,171	15,000	2,700	5,000
33165	Millington Housing Auth in Lieu	19,326	19,326	19,000	19,000
33166	TVA in Lieu of Taxes	131,717	137,605	131,000	135,000
33167	MLG&W In Lieu of Taxes	145,913	148,320	130,000	146,000
33331	Fire Fees	132,928	132,928	132,928	132,928
33332	EMS Fees	546,580	548,000	548,000	548,000
33510	State Sales Tax	948,720	985,000	940,000	960,000
33520	State Income Tax	(4,671)	0	0	0
33523	Telecommunications Sales Tax	4,418	3,470	0	0
33530	State Beer Tax	5,193	4,900	5,300	4,500
33532	Mixed Drink Tax	44,347	39,900	40,000	39,000
33546	Excise Tax	18,406	16,000	18,000	16,000
	INTERGOVERNMENTAL REVENUE	2,000,049	2,050,449	1,966,928	2,005,428
	Charges for Services				
34002	Sex Offender Registry Fees	1,050	451	0	0
34003	Accident Report Fees (Police)	1,726	1,200	1,500	1,200
34401	Library Fines	2,408	2,200	2,500	2,000
34402	Library Rentals	321	320	360	320
34403	Library Cards	6,551	2,600	7,000	2,500
34404	Library Fax Fees	2,554	2,400	2,000	2,000
34405	Library - Other Revenue	7,209	8,000	6,500	7,000
34498	Lot Mowing	4,946	1,095	0	0
34602	Baseball Tournament Entry Fees	26,700	25,000	38,000	25,000
34603	Baseball Gate Ticket Sales	29,597	25,000	32,000	25,000

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
34604-1	Goat Days - Vendor Fees	6,900	5,735	6,000	5,500
34605	USA Complex Gift Shop Sales	4,742	4,700	12,000	4,000
34605-1	Goat Days Gift Shop Sales	4,873	3,954	3,000	3,800
34606-1	Goat Days Parking	11,970	5,885	9,000	6,000
34608	USA Complex Other Fees	0	0	0	0
34608-1	Goat Days Other Fees	2,101	1,774	1,000	1,000
34609	USA Baseball Rental	35,635	30,000	75,000	30,000
34612	USA Complex Rental	13,330	6,000	7,000	2,000
34946	Rec - Youth Programs	22,535	21,000	20,500	20,500
34947	Rec - Adult Programs	10,605	8,908	8,000	8,000
34950	Rec - Other	454	150	0	0
34952	Baker Center Rental Fees	54,053	54,300	48,000	54,000
34956	Rec - Special Events Revenues	7,971	7,500	10,000	7,000
34957	Park Pavilion Rental Fees	2,770	2,700	2,500	2,500
34958	Farmers Market Revenues	734	700	2,000	700
34991	USA Complex Concession Revenue	18,573	18,000	23,000	18,000
34992	Concession Revenue	528	500	500	500
	CHARGES FOR SERVICES	280,837	240,072	317,360	228,520
	Fines, Forfeitures & Penalties				
35108	Beer board Fines	6,000	4,000	0	0
35110	City Court Fines	435,444	465,000	370,000	440,000
35111	DL/Veh Registration Suspension	1,330	1,300	1,000	1,300
35113	Animal Control Fines	60	150	0	0
35114	Camera Fines	116,475	100,000	70,000	80,000
35130	Towing Reimbursement	1,170	1,800	700	1,000
	FINES, FORFEITURES & PENALTIES	560,478	572,250	441,700	522,300
	Grants				
36010	Fire Supplement Pay	13,800	0	0	0
36011	Police Supplement Pay	11,400	0	0	0
36018	Memphis - Task Force One Grant	7,506	2,980	0	0
36045	Govener's Hiway Safety FY16	5,000	0	0	0
36062	Walmart Grants	0	3,000	0	0
	GRANTS	37,706	5,980	0	0
	Interest on Investments				
37001	Interest Income	15,265	100,000	6,000	80,000
	INTEREST on INVESTMENTS	15,265	100,000	6,000	80,000
	Other Income				
38001	Antenna Rental Income	35,780	22,680	22,680	22,680
38002	Returned Check Fees	20	40	0	0
38010	Contributions - Fire	0	2,250	0	0
38011	Contributions - Police	0	2,590	2,590	0
38016	Donations - Arts, Recreation & Parks	425	257	0	0
38017	USA Complex Sponsorships	4,650	1,500	3,000	1,500
38018	Goat Days Sponsorships	22,000	25,250	22,000	25,000
38019	Recreation Sponsorships	7,110	1,075	3,000	1,000
38020	Freedom Celebration Sponsorships	33,679	17,036	30,000	20,000
38021	Veterans Plaza Donations	200	0	0	0
38029	Revenue from Recycling	65	0	0	0
38030	Insurance Proceeds	2,605	1,011	0	0
38040	Bus Lot Rent	36,000	36,000	36,000	36,000
38050	Misc Revenue	9,610	5,488	2,000	5,000

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
38051	Sandusky Lease	2,765	2,765	2,765	2,765
38052	Cash Over (Short)	(7)	0	0	0
38060	Auction Proceeds	21,593	25,000	25,000	25,000
38061	Sale of Surplus Property	1,901	0	0	0
	OTHER INCOME	178,398	142,942	149,035	138,945
38990	Planned Use of Fund Balance	0	0	138,871	0
	TOTAL GENERAL FUND REVENUE	12,944,030	13,208,263	12,559,471	13,175,013


FLAG CITY
Millington, TN

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	975,989	1,029,876	1,142,497	1,225,480
Operations	1,008,935	1,424,519	1,526,033	1,504,525
Total	1,984,924	2,454,395	2,668,530	2,730,005
Transfers	1,903,531	800,000	1,056,955	1,438,153
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 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	FINANCE and ADMINISTRATION				
	SALARIES & WAGES				
111	Salaries	673,390	684,024	754,880	803,630
	Deferred Comp - CM	0	0	0	5,000
118	Overtime	96	800	500	1,000
124	Part Time	21,623	21,754	5,000	5,000
125	Part-time staff - Prosecutor	36,000	36,000	36,000	36,000
126	Part-time staff - Temp. Judge	4,550	1,400	4,550	4,550
136	Vacation Pay at Retirement	0	1,564	25,000	40,000
140	Reimb for billing by City Hall	(165,000)	(168,200)	(168,200)	(168,200)
	Total Compensation	570,659	577,342	657,730	726,980
	FRINGE BENEFITS				
151	Health Insurance	60,351	51,659	57,178	49,788
152	Life Insurance	3,215	3,435	4,111	4,777
153	FICA	40,468	46,224	51,207	55,501
154	Medicare	9,464	10,811	11,976	12,981
155	Retirement	59,949	61,155	67,009	71,853
156	Workers Compensation Insurance	142,563	189,750	165,000	173,600
157	Unemployment Comp	0	0	5,000	5,000
158	Medical Testing	9,469	9,500	20,000	20,000
161	Retiree Insurance	79,851	80,000	103,286	105,000
	Total Fringe Benefits	405,331	452,534	484,767	498,500
	Total Personnel	975,989	1,029,876	1,142,497	1,225,480
	OPERATING EXPENDITURES				
180	Travel & Training	12,943	13,600	23,000	28,000
191	Education/Outreach/Public Relations	0	0	0	20,000
193	City Beautiful	692	0	2,500	0
234	Publications & Flags	1,427	6,341	2,100	
235	Memberships/Dues/Licenses	6,713	6,800	9,236	9,400
236	Public Relations	0	0	0	
237	Advertising	2,969	2,000	4,000	
239	Tax Collection Expense	126,987	140,000	127,000	140,000
241	Utilities	37,268	40,900	45,000	45,000
245	Telephone	28,892	31,604	31,000	33,000
251	Contracts	314,676	322,543	322,543	
252	Legal & Professional Services	101,129	120,000	145,000	145,000
253	Audit	34,180	34,960	34,960	35,920
256	Contracted Services	28,273	13,594	29,623	339,307
260	R & M Equipment	1,487	1,500	4,000	2,500
261	R & M Vehicle	150	0	1,000	1,000
262	Property Maintenance	13,968	166,220	169,071	30,000
263	Lease & Maintenance Agreements	28,092	30,540	31,000	42,000
285	Fuel Billed by Public Works	1,266	2,600	2,600	3,000
288	Inventory Purchases	0	0	0	3,000
289	Repairs by PW Shop	277	500	200	1,000
310	Office & Operational Supplies	32,478	29,800	32,000	41,300
312	Equipment Purchases	2,020	8,895	13,900	
324	Janitor Supplies	0	0	0	
330	Program Materials & Supplies	0	0	0	
333	Tools, Furniture & Equipment	10,625	4,500	5,150	26,500
497	Chamber of Commerce	18,000	18,000	18,000	18,000
511	Building Insurance	27,247	21,541	32,000	
513	Liability Insurance	87,531	105,338	117,470	
515	Errors & Ommissions Ins.	20,419	24,000	25,000	
521	Insurance	44,933	48,524	50,000	225,000
606	Debt Payment to Shelby County Schools	0	230,219	230,219	230,219
942	Vehicle Purchases	24,292	0	0	0

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
943	Equipment Purchases	0	0	0	20,000
990	Contingency	0	0	18,461	65,379
	Total Operations Expenditures	1,008,935	1,424,519	1,526,033	1,504,525
	Total Finance And Administration	1,984,924	2,454,395	2,668,530	2,730,005
752	Transfer to/from Streets Fund	103,531	0	256,955	191,793
761	Transfer to/from CIP Fund	1,300,000	300,000	300,000	746,360
762	Transfer to/from General Purpose School Fund	500,000	500,000	500,000	500,000
	Total Transfers	1,903,531	800,000	1,056,955	1,438,153


FLAG CITY
Millington, TN

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	532,126	534,813	635,484	702,495
Operations	445,794	465,788	504,271	562,620
Total	977,919	1,000,601	1,139,755	1,265,115
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	**11**
Mayor - Elected	E1	1
Alderman - Elected	E2	7
	Total Positions	19

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	ADMINISTRATION (41000)				
	SALARIES & WAGES				
111	Salaries	539,264	547,624	618,698	662,662
	Deferred Comp - CM	0	0	0	5,000
118	Overtime	96	800	500	1,000
124	Part Time	16,682	17,154	0	0
136	Vacation Pay at Retirement	0	1,564	25,000	40,000
140	Reimb for billing by City Hall	(165,000)	(168,200)	(168,200)	(168,200)
	Total Compensation	391,041	398,942	475,998	540,462
	FRINGE BENEFITS				
151	Health Insurance	49,342	40,650	46,876	39,486
152	Life Insurance	2,711	2,860	3,481	4,069
153	FICA	33,230	35,163	39,940	43,937
154	Medicare	7,772	8,224	9,341	10,276
155	Retirement	48,030	48,974	54,848	59,265
157	Unemployment Comp	0	0	5,000	5,000
	Total Fringe Benefits	141,084	135,871	159,486	162,033
	Total Personnel	532,126	534,813	635,484	702,495
	OPERATING EXPENDITURES				
180	Travel & Training	12,063	12,000	20,000	25,000
191	Education/Outreach/Public Relations	0	0	0	20,000
193	City Beautiful	692	0	2,500	0
234	Publications & Flags	1,427	6,311	2,000	
235	Memberships/Dues/Licenses	6,713	6,800	9,136	9,200
236	Public Relations	7,572	8,500	8,500	
237	Advertising	2,969	2,000	4,000	
239	Tax Collection Expense	126,987	140,000	127,000	140,000
241	Utilities	21,496	23,300	25,000	25,000
245	Telephone	17,290	20,500	18,000	21,000
252	Legal & Professional Services	101,129	120,000	145,000	145,000
253	Audit	31,280	31,960	31,960	32,920
256	Contracted Services	9,925	2,482	9,975	0
260	R & M Equipment	0	500	1,500	1,500
261	R & M Vehicle	150	0	1,000	1,000
262	Property Maintenance	10,358	20,000	20,000	20,000
263	Lease & Maintenance Agreements	12,222	13,940	14,000	25,000
285	Fuel Billed by Public Works	1,266	2,600	2,600	3,000
289	Repairs by PW Shop	277	500	200	1,000
310	Office & Operational Supplies	27,191	23,000	25,000	30,000
312	Equipment Purchases	2,020	8,895	13,900	
333	Tools, Furniture & Equipment	10,475	4,500	5,000	25,000
497	Chamber of Commerce	18,000	18,000	18,000	18,000
942	Vehicle Purchases	24,292	0	0	0
943	Equipment Purchases	0	0	0	20,000
	Total Operations	445,794	465,788	504,271	562,620
	Total Finance And Administration	977,919	1,000,601	1,139,755	1,265,115

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Operations	5,061	4,400	6,650	6,600
Total	5,061	4,400	6,650	6,600

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	PERSONNEL (41400)				
	OPERATING EXPENDITURES				
245	Telephone	937	0	1,500	0
263	Lease & Maintenance Agreements	3,393	3,600	4,000	4,000
310	Office & Operational Supplies	582	800	1,000	1,100
333	Tools, Furniture & Equipment	150	0	150	1,500
	Total Operations	5,061	4,400	6,650	6,600
	Total Personnel	5,061	4,400	6,650	6,600

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	231,883	279,250	288,286	298,600
Operations	183,030	432,622	476,150	523,598
Total Expenditures	414,913	711,872	764,436	822,198
Transfers	1,903,531	800,000	1,056,955	1,438,153
Total	2,318,444	1,511,872	1,821,391	2,260,351

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	GENERAL GOVERNMENT (41100)				
	FRINGE BENEFITS				
156	Workers Comp Insurance	142,563	189,750	165,000	173,600
158	Medical Testing	9,469	9,500	20,000	20,000
161	Retiree Insurances	79,851	80,000	103,286	105,000
	Total Fringe Benefits	231,883	279,250	288,286	298,600
	Total Personnel	231,883	279,250	288,286	298,600
	OPERATING EXPENDITURES				
253	Audit	2,900	3,000	3,000	3,000
511	Building Insurance	27,247	21,541	32,000	
513	Liability Insurance	87,531	105,338	117,470	
515	Errors & Ommissions Ins.	20,419	24,000	25,000	
521	Insurance	44,933	48,524	50,000	225,000
606	Debt Payment to Shelby County Schools	0	230,219	230,219	230,219
990	Contingency	0	0	18,461	65,379
	Total Operations Expenditures	183,030	432,622	476,150	523,598
	Total Expenditures	414,913	711,872	764,436	822,198
752	Transfer to/from Streets Fund	103,531	0	256,955	191,793
761	Transfer to/from CIP Fund	1,300,000	300,000	300,000	746,360
762	Transfer to/from General Purpose School Fund	500,000	500,000	500,000	500,000
	TOTAL TRANSFERS	1,903,531	800,000	1,056,955	1,438,153
	Total Operations	2,086,561	1,232,622	1,533,105	1,961,751
	Total General Government	2,318,444	1,511,872	1,821,391	2,260,351

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	211,981	215,813	218,727	224,385
Operations	35,737	37,754	46,400	44,400
Total	247,717	253,567	265,127	268,785
Staffing Level	3	3	3	3

Full Time Staffing Detail

Job Title	Grade	Number
Court Clerk	5	1
Assistant Court Clerk	3	2
	Staffing Level	3
Judge - Elected	E3	1
	Total Positions	4

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	COURTS (41200)				
	SALARIES & WAGES				
111	Salaries	134,126	136,400	136,182	140,968
118	Overtime	0	0	0	0
124	Part-time Staff	4,942	4,600	5,000	5,000
125	Part-time staff - Prosecutor	36,000	36,000	36,000	36,000
126	Part-time staff - Temp. Judge	4,550	1,400	4,550	4,550
136	Vacation Pay at Retirement	-	-	-	-
	Total Compensation	179,617	178,400	181,732	186,518
	FRINGE BENEFITS				
151	Health Insurance	11,009	11,009	10,302	10,302
152	Life Insurance	504	575	630	708
153	FICA	7,238	11,061	11,267	11,564
154	Medicare	1,693	2,587	2,635	2,705
155	Retirement	11,919	12,181	12,161	12,588
157	Unemployment Comp	0	0	0	0
	Total Fringe Benefits	32,363	37,413	36,995	37,867
	Total Personnel	211,981	215,813	218,727	224,385
	OPERATING EXPENDITURES				
180	Training & Travel	880	1,600	3,000	3,000
234	Publications	0	30	100	
235	Memberships/Dues/Licenses	0	0	100	200
245	Telephone	5,742	5,704	6,500	6,500
256	Contracted Services	8,700	8,700	11,000	8,700
260	R & M Equipment	1,487	1,000	2,500	1,000
262	Property Maintenance	1,746	1,720	4,200	4,000
263	Lease & Maintenance Agreements	12,477	13,000	13,000	13,000
310	Office & Operational Supplies	4,706	6,000	6,000	8,000
	Total Operations	35,737	37,754	46,400	44,400
	Total Courts	247,717	253,567	265,127	268,785

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Operations	350,882	496,955	506,262	367,307
Total	350,882	496,955	506,262	367,307

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	LIBRARY (41500)				
	OPERATING EXPENDITURES				
241	Utilities	15,772	17,600	20,000	20,000
245	Telephone	4,924	5,400	5,000	5,500
251	Contracts	314,676	322,543	322,543	
256	Contracted Services	9,648	2,412	8,648	330,607
262	Property Maintenance	1,864	144,500	144,871	6,000
288	Inventory Purchases	0	0	0	3,000
310	Office & Operational Supplies	0	0	0	2,200
324	Janitor Supplies	999	1,500	2,200	
330	Program Materials and Supplies	2,999	3,000	3,000	
	Total Operations	350,882	496,955	506,262	367,307
	Total Library	350,882	496,955	506,262	367,307

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Principal	556,400	574,000	574,000	592,000
Interest	311,400	294,776	369,989	351,182
Total	867,800	868,776	943,989	943,182

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	Debt Service (49100)				
	Principal				
602	CON matures 10/1/2020	105,000	109,000	109,000	113,000
603	2011 TML Loan matures 6/1/2026	204,000	210,000	210,000	218,000
605	2013 TML Loan matures 5/1/2033	49,000	50,000	50,000	52,000
606	Principal - First TN 2015 Loan	198,400	205,000	205,000	209,000
607	Principal - First TN 2019 Loan	-	-	-	-
	TOTAL PRINCIPAL PAYMENTS	556,400	574,000	574,000	592,000
	Interest				
652	CON	14,837	10,792	10,792	6,596
653	2011 TML Loan	143,016	136,305	136,305	129,396
655	2013 TML Loan	26,399	26,622	26,622	25,172
656	Interest - First TN 2015 loan	127,148	121,057	166,270	160,018
657	Interest - First TN 2019 loan	0	0	30,000	30,000
	TOTAL INTEREST PAYMENTS	311,400	294,776	369,989	351,182
	TOTAL INTEREST	311,400	294,776	369,989	351,182
	TOTAL DEBT SERVICE EXPENDITURES	867,800	868,776	943,989	943,182

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	75,204	(1,735)	162,832	142,854
Operations	84,350	155,490	142,500	200,550
Total	159,554	153,755	305,332	343,404
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	2
	Staffing Level	2.6

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	PLANNING & ECONOMIC DEVELOPMENT (41300)				
	SALARIES & WAGES				
111	Salaries	106,586	40,600	170,745	161,766
118	Overtime	0	0	0	0
124	Part-time Staff	3,314	12,871	15,000	15,000
136	Vacation Pay at Retirement	3,276	0	0	0
141	Reimb for Svcs by City Engr	(72,500)	(72,500)	(72,500)	(72,500)
	Total Compensation	40,676	(19,029)	113,245	104,266
	FRINGE BENEFITS				
151	Health Insurance	16,310	9,312	19,060	9,530
152	Life Insurance	710	266	1,070	1,090
153	FICA	6,499	3,315	11,516	10,959
154	Medicare	1,520	775	2,693	2,563
155	Retirement	9,489	3,626	15,248	14,446
157	Unemployment Comp	0	0	0	0
	Total Fringe Benefits	34,528	17,294	49,587	38,588
	Total Personnel	75,204	(1,735)	162,832	142,854
	OPERATING EXPENDITURES				
180	Training & Travel	0	0	500	500
234	Publications	0	0	500	
235	Memberships/Dues/Licenses	0	0	500	500
237	Advertising	1,309	1,300	1,500	
245	Telephone	4,765	3,000	5,000	5,000
252	Legal & Professional Services	0	0	-	0
254	Engineering Services	16,984	8,500	25,000	30,000
255	Subdivision Review	0	2,500	5,000	
256	Contracted Services	47,605	99,000	45,000	99,000
260	R & M Equipment	0	0	500	0
261	R & M Vehicle	0	60	1,500	0
262	Property Maintenance	2,954	3,000	6,000	6,000
263	Lease & Maintenance Agreements	1,861	30,715	5,000	14,500
285	Fuel Billed by Public Works	2,708	1,960	5,000	4,500
289	Repairs by PW Shop	1,234	1,500	2,000	2,000
309	Mapping & Recording Fees	400	1,200	10,000	
310	Office & Operational Supplies	1,757	1,650	6,500	8,000
326	Uniforms	783	785	1,300	1,250
333	Tools, Furniture & Equipment	1,988	320	500	500
345	Demolitions	0	0	18,700	20,000
943	Equipment Purchases	0	0	2,500	8,800
	Total Operations	84,350	155,490	142,500	200,550
	Total Planning & Economic Development	159,554	153,755	305,332	343,404

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	2,348,336	2,583,607	2,518,828	2,582,723
Operations	385,549	439,926	402,290	444,850
Total	2,733,885	3,023,533	2,921,118	3,027,573
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	**44**
	POST Certified Positions	**32**

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	POLICE (42100)				
111	Salaries	1,597,961	1,818,000	1,790,512	1,859,867
114	Workers Comp Pay	0	0	0	0
118	Overtime	165,111	156,785	100,000	100,000
124-1	Part-Time - Speed Van	7,818	348	0	0
129	School Crossing Guards	32,116	29,000	35,000	35,000
135	Holiday Pay	51,677	53,491	61,000	61,000
136	Vacation Pay at Retirement	11,575	3,159	0	0
137	Police Supplement Pay	11,400	0	0	0
	Total Compensation	1,877,658	2,060,783	1,986,512	2,055,867
	FRINGE BENEFITS				
151	Health Insurance	154,314	161,309	194,856	176,571
152	Life Insurance	8,983	10,740	11,222	12,548
153	FICA	110,404	127,769	123,164	127,464
154	Medicare	25,820	29,881	28,804	29,810
155	Retirement	160,919	181,125	174,270	180,463
157	Unemployment Comp	10,238	12,000	0	0
	Total Fringe Benefits	470,678	522,824	532,316	526,856
	Total Personnel	2,348,336	2,583,607	2,518,828	2,582,723
	OPERATING EXPENDITURES				
180	Training & Travel	25,520	31,000	27,590	30,000
235	Memberships/Dues/Licenses	1,150	1,400	1,400	2,500
241	Utilities	21,732	21,000	22,000	22,000
245	Telephone	34,329	36,000	35,000	37,000
256	Contracted Services	9,900	9,900	9,900	12,900
260	R & M Equipment	1,239	8,800	7,300	5,000
261	R & M Vehicle	14,988	8,000	12,000	12,000
262	Property Maintenance	14,263	19,500	19,400	25,000
263	Lease & Maintenance Agreements	88,458	95,000	90,000	93,600
285	Fuel Billed by Public Works	57,397	65,000	52,500	70,000
289	Repairs by PW Shop	12,697	20,000	20,000	20,000
310	Office & Operational Supplies	19,617	15,000	15,000	18,000
312	Equipment Purchases	20,045	30,000	16,200	
313	Medical & Safety Supplies	0	0	0	1,600
323	Jail Expense	18,512	18,600	22,000	24,000
325	Dog & Animal Control Expense	0	0	0	-
326	Uniforms	29,214	40,000	35,500	32,000
328	Ammunition and Range Costs	9,887	10,000	6,500	10,000
329	Police Supplies	1,722	3,000	3,000	
331	Gas & Oil (purchased direct)	265	250	250	250
333	Tools, Furniture & Equipment	1,268	2,076	2,100	22,000
334	Vehicle Towing	2,996	5,000	4,500	6,500
336	TBI - Sex Offender Fee	350	400	150	500
	Total Operations	385,549	439,926	402,290	444,850
	Total Police	2,733,885	3,023,533	2,921,118	3,027,573

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	1,818,750	1,912,923	1,829,542	1,922,080
Operations	953,334	957,889	964,283	1,001,493
Total	2,772,084	2,870,812	2,793,825	2,923,573
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	**27**

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	FIRE (42200)				
	SALARIES & WAGES				
111	Salaries	1,203,237	1,228,408	1,260,016	1,285,483
114	Workers Comp Pay	(456)	0	0	0
118	Overtime	146,890	216,422	106,575	170,000
124	Salaries (Part Time)	3,318	0	5,000	5,000
135	Salaries (Holiday)	39,820	43,640	44,870	46,106
136	Vacation Pay at Retirement	0	3,748	0	0
137	Fire Pay Supplement	13,800	0	0	0
	Total Compensation	1,406,609	1,492,218	1,416,461	1,506,589
	FRINGE BENEFITS				
151	Health Insurance	180,493	166,000	170,766	157,480
152	Life Insurance	7,375	7,630	7,912	8,664
153	FICA	80,023	92,518	87,821	93,409
154	Medicare	18,715	21,637	20,539	21,846
155	Retirement	124,704	132,920	126,043	134,092
157	Unemployment Comp	832	0	0	0
	Total Fringe Benefits	412,142	420,705	413,081	415,491
	Total Personnel	1,818,750	1,912,923	1,829,542	1,922,080
	OPERATING EXPENDITURES				
180	Training & Travel	15,102	14,701	15,000	16,500
191	Education/Outreach/Public Relations	0	0	0	2,500
214	Ambulance Service	538,533	538,533	538,533	538,533
215	Dispatch Service	179,758	175,845	175,845	211,660
231	Office Supplies	1,574	1,700	2,000	
235	Memberships/Dues/Licenses	1,427	1,600	1,600	1,800
241	Utilities	32,035	30,000	38,000	37,000
245	Telephone	16,844	19,104	16,000	16,000
256	Contracted Services	3,000	3,000	3,000	0
260	R & M Equipment	18,951	20,000	20,000	20,000
261	R & M Vehicle	32,966	30,000	30,000	38,000
262	Property Maintenance	17,925	20,000	20,500	23,000
263	Lease & Maintenance Agreements	14,385	14,680	14,500	16,000
272	Fire Prevention	2,194	2,150	2,500	
284	Tires	6,092	6,610	7,000	
285	Fuel Billed by Public Works	15,162	17,000	16,500	17,500
289	Repairs by PW Shop	437	1,000	2,000	2,000
310	Office & Operational Supplies	6,750	6,000	6,000	9,000
313	Medical & Safety Supplies	19,767	16,000	16,000	27,000
316	Medical Supplies	4,763	7,000	5,000	
317	Fire Hose	2,253	1,500	3,000	
322	Fire Foam	0	0	0	
326	Uniforms	15,611	16,000	16,000	17,000
331	Gas & Oil (purchased direct)	0	161	0	0
333	Tools, Furniture & Equipment	7,805	7,805	7,805	8,000
508	Claims Paid Direct	0	7,500	7,500	0
943	Equipment Purchases	0	0	0	6,000
	Total Operations	953,334	957,889	964,283	1,001,493
	Total Fire	2,772,084	2,870,812	2,793,825	2,923,573

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	541,211	580,725	688,471	682,082
Operations	139,939	197,336	241,434	149,500
Total	681,150	778,061	929,905	831,582
Staffing Level	11	11	15	15

Public Works includes these sections:

- Admin and Shop
- Support Services
- Operations (Streets)
- Parks

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	PUBLIC WORKS				
	SALARIES & WAGES				
111	Salaries	533,577	576,986	606,642	638,381
114	Workers Comp Pay	547	(300)	0	0
118	Overtime	480	31	5,000	5,000
124	Part-Time Labor	3,250	0	50,000	20,000
136	Vacation Pay at Retirement	2,423	0	0	0
142	Reimb for Drain Cleaning by St	(111,800)	(111,800)	(111,800)	(111,800)
143	Allocate PW Director	(55,305)	(56,964)	(56,964)	(56,964)
	Total Compensation	373,171	407,953	492,878	494,617
	FRINGE BENEFITS				
151	Health Insurance	79,148	73,851	86,544	74,953
152	Life Insurance	3,021	3,301	3,814	4,308
153	FICA	30,741	35,756	41,022	41,130
154	Medicare	7,189	8,363	9,593	9,620
155	Retirement	47,940	51,501	54,620	57,454
157	Unemployment Comp	0	0	0	0
	Total Fringe Benefits	168,040	172,772	195,593	187,465
	Total Personnel	541,211	580,725	688,471	682,082
	OPERATING EXPENDITURES				
241	Utilities	14,146	15,200	18,000	18,500
245	Telephone	5,667	6,180	7,320	7,500
260	R & M Equipment	1,609	1,000	4,700	5,200
261	R & M Vehicle	5,276	2,500	12,000	11,500
262	Property Maintenance	18,971	12,000	10,000	23,000
263	Lease & Maintenance Agreements	6,774	8,000	8,000	10,000
285	Fuel Billed by Public Works	(138,570)	(175,256)	(179,100)	(204,600)
286	Gas Purchases	98,170	122,186	127,996	144,030
287	Diesel Purchases	54,550	61,564	62,104	72,570
288	Inventory Purchases	83,238	84,050	124,400	123,700
289	Repairs by PW Shop	(75,122)	(80,050)	(113,400)	(114,700)
310	Office & Operational Supplies	8,189	8,050	11,500	11,500
312	Equipment Purchases	0	5,000	5,000	
325	Dog & Animal Control Expense	183	100	1,000	500
326	Uniforms	3,450	3,300	5,200	4,800
331	Gas & Oil (purchased direct)	3,423	3,550	4,200	4,500
332	Shop Supplies	7,515	8,000	12,000	10,000
333	Tools, Furniture & Equipment	3,074	4,668	10,500	21,500
335	Tools	3,159	4,900	6,000	
342	Grounds Maintenance	1,192	1,500	3,000	
942	Vehicle Purchases	27,373	34,714	34,714	0
943	Equipment Purchases	7,672	0	0	
945	Real Estate and Improvements	0	66180	66300	
	Total Operations	139,939	197,336	241,434	149,500
	Total Public Works	681,150	778,061	929,905	831,582

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	214,335	210,494	217,077	221,329
Operations	90,440	141,162	160,100	106,600
Total	304,776	351,656	377,177	327,929
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	4

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	PUBLIC WORKS (43000)				
	SALARIES & WAGES				
111	Salaries	213,149	220,386	220,339	233,764
124	Part-Time Staff	3,250	0	0	0
136	Vacation Pay at Retirement	2,423	0	0	0
143	Allocate PW Director	(73,740)	(75,952)	(75,952)	(75,952)
	Total Compensation	145,082	144,434	144,387	157,812
	FRINGE BENEFITS				
151	Health Insurance	33,975	28,350	34,773	23,182
152	Life Insurance	1,079	1,170	1,385	1,577
153	FICA	12,345	13,664	13,661	14,493
154	Medicare	2,887	3,196	3,195	3,390
155	Retirement	18,967	19,680	19,676	20,875
	Total Fringe Benefits	69,254	66,060	72,690	63,517
	Total Personnel	214,335	210,494	217,077	221,329
	OPERATING EXPENDITURES				
241	Utilities	14,146	15,200	18,000	18,500
245	Telephone	4,036	4,264	5,600	5,600
260	R & M Equipment	1,609	1,000	3,000	3,500
261	R & M Vehicle	4,035	2,000	6,000	6,000
262	Property Maintenance	18,971	12,000	10,000	20,000
263	Lease & Maintenance Agreements	6,774	8,000	8,000	10,000
285	Fuel Billed by Public Works	(147,633)	(183,750)	(190,100)	(216,600)
286	Gas Purchases	98,170	122,186	127,996	144,030
287	Diesel Purchases	54,550	61,564	62,104	72,570
288	Inventory Purchases	83,238	84,050	124,400	123,700
289	Repairs by PW Shop	(77,959)	(84,050)	(124,400)	(123,700)
310	Office & Operational Supplies	7,642	7,300	10,000	10,000
312	Equipment Purchases	0	5,000	5,000	
325	Dog & Animal Control Expense	183	100	1,000	500
326	Uniforms	2,311	2,100	3,000	3,000
331	Gas & Oil (purchased direct)	3,194	3,550	4,200	4,500
332	Shop Supplies	7,515	8,000	12,000	10,000
333	Tools, Furniture & Equipment	580	3,468	5,000	15,000
335	Tools	1,407	3,000	3,000	
942	Vehicle Purchases	0	0	0	0
943	Equipment Purchases	7,672	0	0	0
945	Real Estate and Improvements	0	66,180	66,300	
	Total Operations	90,440	141,162	160,100	106,600
	Total Public Works - Admin/Shop	304,776	351,656	377,177	327,929

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	101,302	103,106	104,131	107,792
Operations	7,470	44,280	52,634	17,700
Total	108,772	147,386	156,765	125,492
Staffing Level	2	2	2	2

Full Time Staffing Detail

Job Title	Grade	Number
Maintenance Coordinator	6	1
Maintenance Assistant	4	1
	Staffing Level	2

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	PUBLIC WORKS - Support Services (43001)				
	SALARIES & WAGES				
111	Salaries	78,968	80,085	80,714	83,801
	Total Compensation	78,968	80,085	80,714	83,801
	FRINGE BENEFITS				
151	Health Insurance	9,312	9,312	9,530	9,530
152	Life Insurance	401	431	505	567
153	FICA	4,545	4,965	5,004	5,196
154	Medicare	1,063	1,161	1,170	1,215
155	Retirement	7,013	7,152	7,208	7,483
157	Unemployment Comp	0	0	0	0
	Total Fringe Benefits	22,335	23,021	23,417	23,991
	Total Personnel	101,302	103,106	104,131	107,792
	OPERATING EXPENDITURES				
245	Telephone	1,631	1,916	1,720	1,900
261	R & M Vehicle	66	500	2,000	1,500
285	Fuel billed by Public Works	2,379	2,700	4,000	4,000
289	Repairs by PW Shop	470	1,000	5,000	5,000
310	Office & Operational Supplies	339	150	500	500
326	Uniforms	832	1,200	1,200	1,300
333	Tools, Furniture & Equipment	0	200	500	3,500
335	Tools	1,752	1,900	3,000	
942	Vehicle Purchases	0	34,714	34,714	0
	Total Operations	7,470	44,280	52,634	17,700
	Total Support Services	108,772	147,386	156,765	125,492

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	225,573	267,125	273,770	287,518
Total	225,573	267,125	273,770	287,518
Staffing Level	5	5	7	7

Full Time Staffing Detail

Job Title	Grade	Number
Manager	8	1
Heavy Equipment Operator	6	1
Equipment Operator	5	2
Crew Worker	2	3
	Staffing Level	7

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	PUBLIC WORKS - Operations (43002)				
	SALARIES & WAGES				
111	Salaries	241,461	276,515	257,772	269,398
114	Workers Comp Pay	547	(300)	0	0
118	Overtime	480	31	5,000	5,000
124	Part Time Labor	0	0	20,000	20,000
142	Reimb for Drain Cleaning by St	(111,800)	(111,800)	(111,800)	(111,800)
143	Allocate PW Director	18,435	18,988	18,988	18,988
	Total Compensation	149,122	183,434	189,960	201,586
	FRINGE BENEFITS				
151	Health Insurance	35,860	36,189	37,090	37,090
152	Life Insurance	1,541	1,700	1,622	1,816
153	FICA	13,850	17,127	17,532	18,253
154	Medicare	3,239	4,006	4,100	4,269
155	Retirement	21,960	24,669	23,466	24,504
157	Unemployment Comp	0	0	0	0
	Total Fringe Benefits	76,452	83,691	83,810	85,932
	Total Personnel	225,573	267,125	273,770	287,518
	Total Streets	225,573	267,125	273,770	287,518

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	0	0	93,493	65,443
Operations	42,029	11,894	28,700	25,200
Total	42,029	11,894	122,193	90,643
Staffing Level	0	0	2	2

Full Time Staffing Detail

Job Title	Grade	Number
Crew Worker	2	2
	Staffing Level	2

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	PUBLIC WORKS - Parks (43003)				
	SALARIES & WAGES				
111	Salaries	0	0	47,817	51,418
124	Part-Time Staff	0	0	30,000	
	Total Compensation	0	0	77,817	51,418
	FRINGE BENEFITS				
151	Health Insurance	0	0	5,151	5,151
152	Life Insurance	0	0	302	348
153	FICA	0	0	4,825	3,188
154	Medicare	0	0	1,128	746
155	Retirement	0	0	4,270	4,592
157	Unemployment Compensation	0	0	-	-
	Total Fringe Benefits	0	0	15,676	14,025
	Total Personnel	0	0	93,493	65,443
	OPERATING EXPENDITURES				
260	R&M Equipment	0	0	1,700	1,700
261	R&M Vehicle	1,175	0	4,000	4,000
262	Property Maintenance	0	0	-	3,000
285	Fuel Billed by Public Works	6,684	5,794	7,000	8,000
289	Repairs by Public Works	2,367	3,000	6,000	4,000
310	Office & Operational Supplies	208	600	1,000	1,000
326	Uniforms	307	0	1,000	500
331	Gas & Oil (purchased direct)	229	0	0	0
333	Tools, Furniture & Equipment	2,493	1,000	5,000	3,000
342	Grounds Maintenance	1,192	1,500	3,000	
942	Vehicle Purchases	27,373	0	-	-
	Total Operations	42,029	11,894	28,700	25,200
	Total Parks	42,029	11,894	122,193	90,643

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	441,039	422,948	515,067	539,851
Operations	734,187	345,467	411,050	397,690
Total	1,175,226	768,415	926,117	937,541
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 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	ARTS, RECREATION & PARKS				
111	Salaries	253,748	231,714	299,930	314,430
112	Field Supervisors	62	1,000	1,000	1,500
116	Umpires/Officials	12,421	14,000	14,500	19,000
117	Scorekeepers/Press Box/Gate	2,850	3,150	4,000	4,500
118	Overtime	0	0	0	0
124	Part Time Labor	93,670	95,500	108,000	107,000
136	Vacation Pay at Retirement	1,752	0	0	0
	Total Compensation	364,503	345,364	427,430	446,430
151	Health Insurance	25,670	29,021	26,272	29,066
152	Life Insurance	1,615	1,450	1,882	2,123
153	FICA	21,630	21,412	26,501	27,679
154	Medicare	5,059	5,009	6,198	6,474
155	Retirement	22,563	20,692	26,784	28,079
157	Unemployment Comp	0	0	0	0
	Total Fringe Benefits	76,536	77,584	87,637	93,421
	Total Personnel	441,039	422,948	515,067	539,851
180	Training & Travel	2,892	6,859	7,800	12,500
192	Trophies	818	853	1,950	
219	Umpires	25,170	27,000	30,000	27,000
235	Memberships/Dues/Licenses	685	950	900	1,700
237	Advertising	1,282	519	1,700	
237-1	Advertising - Goat Days	1,457	1,297	1,800	
241	Utilities	63,530	73,529	80,000	97,000
242	Utilities - Water	4,760	4,600	10,000	
243	Utilities - Sewer	3,969	3,900	10,000	
245	Telephone	10,832	10,641	14,500	13,000
252	Legal & Professional Services	4,476	0	5,000	0
256	Contracted Services	6,140	6,200	10,000	10,000
256-1	Contracted Services - Goat Days	4,710	5,045	6,000	7,000
260	R & M Equipment	3,998	4,500	6,000	5,500
261	R & M Vehicle	0	1,647	0	1,000
262	Property Maintenance	25,790	20,500	25,500	66,500
263	Lease & Maintenance Agreements	2,957	2,100	4,000	9,240
285	Fuel Billed by Public Works	5,131	5,000	5,300	5,000
289	Repairs by PW Shop	2,918	2,500	3,000	3,000
310	Office & Operational Supplies	12,999	21,900	14,000	34,450
310-1	Office & Operational Supplies - Goat Days	0	0	0	3,800
311	Concessions	9,196	6,600	14,500	12,500
318-1	Equipment Rentals - Goat Days	4,060	4,484	5,000	
326	Uniforms	8,095	8,000	8,000	8,500
330	Program Materials & Supplies	8,101	11,775	20,100	
330-1	Program Supplies - Goat Days	1,058	1,291	2,000	
333	Tools, Furniture & Equipment	11,258	15,200	16,000	16,500
333-1	Tools, Furniture & Equipment - Goat Days	0	0	0	5,000
340-1	Entertainment - Goat Days	0	600	1,000	
342	Grounds Maintenance	31,516	40,500	41,000	
350	Supplies - Gift Shop	4,203	4,300	7,000	5,500
350-1	Supplies - Goat Days Gift Shop	2,992	2,999	3,000	3,000
496	YMCA Grant	20,000	20,000	20,000	20,000
498	Freedom Celebration	28,903	24,178	30,000	30,000
501	Lease Agreements	4,000	6,000	6,000	
945	Real Estate and Improvements	416,292	0	0	0
	Total Operations	734,187	345,467	411,050	397,690
	Total Arts & Recreation	1,175,226	768,415	926,117	937,541

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	359,559	338,819	429,485	449,424
Operations	88,823	93,076	105,700	102,900
Total	448,383	431,895	535,185	552,324
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	7

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	ARTS, RECREATION & PARKS (44401)				
	ADMINISTRATION				
	SALARIES & WAGES				
111	Salaries	253,748	231,714	299,930	314,430
118	Overtime	0	0	0	0
124	Part Time Labor	33,215	35,500	48,000	48,000
136	Vacation Pay at Retirement	1,752	0	0	0
	Total Compensation	288,715	267,214	347,930	362,430
	FRINGE BENEFITS				
151	Health Insurance	25,670	29,021	26,272	29,066
152	Life Insurance	1,615	1,450	1,882	2,123
153	FICA	17,017	16,567	21,572	22,471
154	Medicare	3,980	3,875	5,045	5,255
155	Retirement	22,563	20,692	26,784	28,079
157	Unemployment Comp	0	0	0	0
	Total Fringe Benefits	70,845	71,605	81,555	86,994
	Total Personnel	359,559	338,819	429,485	449,424
	OPERATING EXPENDITURES				
180	Training & Travel	2,892	6,182	6,300	8,500
235	Memberships/Dues/Licenses	685	950	900	1,200
237	Advertising	1,282	519	1,700	
245	Telephone	4,990	4,800	6,500	6,500
252	Legal & Professional Services	4,476	0	5,000	0
256	Contracted Services	6,140	6,200	10,000	10,000
260	R & M Equipment	0	0	0	0
261	R & M Vehicle	0	1,647	0	1,000
263	Lease & Maintenance Agreements	2,427	2,100	4,000	3,000
285	Fuel Billed by Public Works	5,131	5,000	5,300	5,000
289	Repairs by PW Shop	2,918	2,500	3,000	3,000
310	Office & Operational Supplies	2,816	12,400	3,000	12,700
311	Concessions	0	600	1,000	1,000
326	Uniforms	500	500	500	500
330	Program Materials & Supplies	5,205	5,300	8,000	
333	Tools, Furniture & Equipment	458	200	500	500
496	YMCA Grant	20,000	20,000	20,000	20,000
498	Freedom Celebration	28,903	24,178	30,000	30,000
	Total Operations	88,823	93,076	105,700	102,900
	Total Admin and Programs	448,383	431,895	535,185	552,324

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	10,805	13,995	13,995	13,995
Operations	9,584	10,618	12,250	12,750
Total	20,389	24,613	26,245	26,745

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	YOUTH PROGRAM (44402)				
	SALARIES & WAGES				
112	Field Supervisors	62	1,000	1,000	1,000
116	Umpires/Officials	7,125	9,000	9,000	9,000
117	Scorekeepers/Press Box/Gate	2,850	3,000	3,000	3,000
	Total Compensation	10,037	13,000	13,000	13,000
153	FICA	622	806	806	806
154	Medicare	146	189	189	189
	Total Fringe Benefits	768	995	995	995
	Total Personnel	10,805	13,995	13,995	13,995
	OPERATING EXPENDITURES				
192	Trophies	818	818	1,750	
310	Office & Operational Supplies	0	0	0	5,250
326	Uniforms	7,087	7,000	7,000	7,500
330	Program Materials & Supplies	1,680	2,800	3,500	
	Total Operations	9,584	10,618	12,250	12,750
	Total Youth Programs	20,389	24,613	26,245	26,745

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	5,701	5,544	6,997	12,918
Operations	572	710	5,100	3,000
Total	6,273	6,254	12,097	15,918

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	ADULT PROGRAM (44403)				
	SALARIES & WAGES				
112	Field Supervisors	0	0	0	500
116	Umpires/Officials	5,296	5,000	5,500	10,000
117	Scorekeepers	0	150	1,000	1,500
	Total Compensation	5,296	5,150	6,500	12,000
153	FICA	328	319	403	744
154	Medicare	77	75	94	174
	Total Fringe Benefits	405	394	497	918
	Total Personnel	5,701	5,544	6,997	12,918
	OPERATING EXPENDITURES				
192	Trophies	0	35	200	
310	Office & Operational Supplies	0	0	0	3,000
330	Program Materials & Supplies	572	675	4,900	
	Total Operations	572	710	5,100	3,000
	Total Adult Programs	6,273	6,254	12,097	15,918

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	31,057	27,989	27,989	27,989
Operations	30,623	47,500	47,200	49,000
Total	61,680	75,489	75,189	76,989

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	ARTS, RECREATION & PARKS (44410)				
	PARKS/SPORTS FIELDS				
	SALARIES & WAGES				
124	Part-time Staff	28,902	26,000	26,000	26,000
	Total Compensation	28,902	26,000	26,000	26,000
	FRINGE BENEFITS				
153	FICA	1,747	1,612	1,612	1,612
154	Medicare	408	377	377	377
	Total Fringe Benefits	2,155	1,989	1,989	1,989
	Total Personnel	31,057	27,989	27,989	27,989
	OPERATING EXPENDITURES				
241	Utilities	13,058	16,000	15,000	17,000
262	Property Maintenance	0	0	0	24,000
310	Office & Operational Supplies	0	0	0	3,000
330	Program Materials & Supplies	644	3,000	3,700	
333	Tools, Furniture & Equipment	2,155	4,500	4,500	5,000
342	Grounds Maintenance	14,767	24,000	24,000	
	Total Operations	30,623	47,500	47,200	49,000
	Total Parks	61,680	75,489	75,189	76,989

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Operations	55,850	59,500	73,000	74,000
Total	55,850	59,500	73,000	74,000

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	BAKER COMMUNITY CTR & GYM (44420)				
	OPERATING EXPENDITURES				
241	Utilities	27,388	34,000	42,000	43,500
260	R & M Equipment	0	500	1,000	500
262	Property Maintenance	15,305	10,000	15,000	15,000
310	Office & Operational Supplies	4,968	5,000	5,000	5,000
333	Tools, Furniture & Equipment	8,189	10,000	10,000	10,000
	Total Operations	55,850	59,500	73,000	74,000
	Total Baker Community Center	55,850	59,500	73,000	74,000

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Operations	697	1,600	2,000	3,000
Total	697	1,600	2,000	3,000

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	FARMERS MARKET (44450)				
	OPERATING EXPENDITURES				
241	Utilities	655	1,100	1,000	2,000
262	Property Maintenance	42	500	500	500
333	Tools, Furniture & Equipment	0	0	500	500
	Total Operations	697	1,600	2,000	3,000
	Total Farmers Market	697	1,600	2,000	3,000

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Personnel	33,916	36,601	36,601	35,525
Operations	548,037	132,463	165,800	153,040
Total	581,953	169,064	202,401	188,565

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	USA Stadium Complex (44460)				
	SALARIES & WAGES				
124	Part-time Staff	31,553	34,000	34,000	33,000
	Total Compensation	31,553	34,000	34,000	33,000
	FRINGE BENEFITS				
153	FICA	1,915	2,108	2,108	2,046
154	Medicare	448	493	493	479
157	Unemployment Comp	0	0	0	0
	Total Fringe Benefits	2,363	2,601	2,601	2,525
	Total Personnel	33,916	36,601	36,601	35,525
	OPERATING EXPENDITURES				
180	Training & Travel	0	677	1,500	4,000
219	Umpires	25,170	27,000	30,000	27,000
235	Memberships/Dues/Licenses	0	0	0	500
237-1	Advertising - Goat Days	1,457	1,297	1,800	
241	Utilities	22,429	22,429	22,000	34,500
242	Utilities - Water	4,760	4,600	10,000	
243	Utilities - Sewer	3,969	3,900	10,000	
245	Telephone	5,841	5,841	8,000	6,500
256-1	Contracted Services - Goat Days	4,710	5,045	6,000	7,000
260	R & M Equipment	3,998	4,000	5,000	5,000
262	Property Maintenance	10,442	10,000	10,000	27,000
263	Lease & Maintenance Agreements	530	0	0	6,240
285	Fuel Billed by Public Works	0	0	0	0
289	Repairs by PW Shop	0	0	0	0
310	Office & Operational Supplies	5,215	4,500	6,000	5,500
310-1	Office & Operational Supplies - Goat Days	0	0	0	3,800
311	Concessions	9,196	6,000	13,500	11,500
318-1	Equipment Rentals - Goat Days	4,060	4,484	5,000	
326	Uniforms	509	500	500	500
330-1	Program Supplies - Goat Days	1,058	1,291	2,000	
333	Tools, Furniture & Equipment	456	500	500	500
333-1	Tools, Furniture & Equipment - Goat Days	0	0	0	5,000
340-1	Entertainment - Goat Days	0	600	1,000	
342	Grounds Maintenance	16,749	16,500	17,000	
350	Supplies - Gift Shop	4,203	4,300	7,000	5,500
350-1	Supplies - Goat Days Gift Shop	2,992	2,999	3,000	3,000
501	Lease Agreements	4,000	6,000	6,000	
945	Real Estate and Improvements	416,292	0	0	0
	Total Operations	548,037	132,463	165,800	153,040
	Total USA Complex	581,953	169,064	202,401	188,565

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Revenues	395,981	422,518	400,845	453,907
Operations	470,955	390,731	657,800	645,700
Transfers	(103,531)	0	(256,955)	(191,793)
Total Expenditures and Transfers	367,424	390,731	400,845	453,907
Net from Operations	28,557	31,787	0	0
June 30 Fund Balance	93,314	125,101	93,314	125,101

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 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	State Street Aid (43120)				
	Revenues				
33335	Gas Inspection Fees	22,398	22,104	22,425	22,100
33550	State Street Aid Revenue	213,568	215,466	217,000	215,500
33551	Additional 3 Cent Gas Tax	63,015	63,996	64,000	64,000
33552	Additional 1 Cent Gas Tax	34,008	34,538	34,500	34,500
33553	2017 Gas Tax	62,710	86,081	62,900	86,000
	Total Intergovernmental Revenue	**395,699**	**422,185**	**400,825**	**422,100**
37001	Interest Income	32	39	20	20
	Total Interest on Investments	**32**	**39**	**20**	**20**
38050	Misc Revenue	250	0	0	0
38060	Auctions Proceeds	0	0	0	0
38061	Sale of Surplus Property	0	294	0	0
	Total Other Income	250	294	-	-
38990	Planned Use of Fund Balance	-	-	-	31,787
	Total Revenues	**395,981**	**422,518**	**400,845**	**453,907**
	OPERATING EXPENDITURES				
180	Travel & Training	-	0	1,000	1,000
237	Advertising	528	0	1,000	
241	Utilities	256,732	261,660	268,550	280,000
245	Telephone	1,282	974	1,800	1,100
259	ROW Maintenance	11,518	10,000	24,000	
260	R & M Equipment	5,021	10,527	10,000	12,000
261	R & M Vehicle	323	1,000	5,000	4,000
262	Property Maintenance	0	0	0	0
263	Lease & Maintenance Agreements	385	385	500	600
264	Traffic Light Repair	78,972	30,000	65,000	65,000
268	Street & ROW Repair & Maintenance	27,958	6,000	150,000	150,000
275	Sign Materials	2,477	6,000	15,000	15,000
285	Fuel Billed by Public Works	10,569	19,000	30,000	30,000
289	Repairs by PW Shop	25,214	17,000	40,000	40,000
310	Office & Operational Supplies	2,868	4,000	7,000	7,000
313	Medical & Safety Supplies	0		0	
326	Uniforms	3,155	3,735	4,500	5,000
331	Gas & Oil (Purchased Direct)	0	0	500	0
333	Tools, Furniture & Equipment	5,846	4,000	2,500	10,000
450	Road Materials	10,733	10,000	25,000	25,000
508	Claims Paid Direct	0	0	0	0
942	Vehicle Purchases	27,373	6,450	6,450	0
943	Equipment Purchases	0	0	0	0
	Total Operations	**470,955**	**390,731**	**657,800**	**645,700**
751	Transfer to/from General Fund	(103,531)	0	(256,955)	(191,793)
	Total Transfers	(103,531)	0	**(256,955)**	**(191,793)**
	Total State Street Aid	367,424	390,731	400,845	453,907
	Net From Operations	**28,557**	31,787	0	0

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Revenues	5,691	5,711	27,920	23,470
Operations	11,845	27,920	27,920	23,470
Net From Operations	(6,154)	(22,209)	0	0
June 30 Fund Balance	96,861	74,652	96,861	74,652

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.

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	State Drug (42129)				
	Revenues				
35006	Confiscations & Settlements	3,275	2,300	-	-
35007	Drug Fines	-	-	-	-
	COURT FINES & COSTS	**3,275**	**2,300**	-	-
37001	Interest Income	296	526	-	-
	INTEREST INCOME	**296**	**526**	-	-
38060	Proceeds from Auction	2,120	2,885	-	-
38990	Planned Use of P/Y Funds	-	-	27,920	23,470
	OTHER INCOME	**2,120**	**2,885**	**27,920**	**23,470**
	Total Revenues	**5,691**	**5,711**	**27,920**	**23,470**
	OPERATING EXPENDITURES				
180	Training & Travel	1,950	5,000	5,000	500
191	Education/Outreach/Public Relations	600	500	500	500
222	Confidential Undercover Exp	-	2,000	2,000	2,000
245	Telephone	-	150	150	150
253	Audit	1,720	1,770	1,770	1,820
261	R & M Vehicle	1,184	1,500	1,500	1,500
263	Lease & Maintenance Agreements	2,007	6,500	6,500	6,500
310	Office & Operational Supplies				
312	Equipment	853	5,000	5,000	
325	Dog & Animal Control Expense	1,588	3,000	3,000	3,000
333	Tools, Furniture & Equipment	1,943	2,500	2,500	7,500
	Total Operations	11,845	27,920	27,920	23,470
	Total State Drug Fund	**(6,154)**	**(22,209)**	-	-

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Revenues	47,330	10,544	61,770	60,120
Operations	14,682	34,633	61,770	60,120
Net From Operations	32,648	(24,089)	0	0
June 30 Fund Balance	93,032	68,943	93,032	68,943

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 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	DEA Drug (52100)				
	Revenues				
33119	DEA Federal Shared Proceeds	47,295	10,496	30,000	10,000
	COURT FINES & COSTS	47,295	10,496	30,000	10,000
37001	Interest Income	35	48	20	20
	INTEREST INCOME	35	48	20	20
38052	Cash Over (Short)	-	-	-	-
38060	PROCEEDS FROM AUCTION	-	-	-	-
38990	Planned Use of P/Y Funds	-	-	31,750	50,100
	OTHER INCOME	-	-	31,750	50,100
	TOTAL REVENUE	47,330	10,544	61,770	60,120
	Operating Expenditures				
180	Travel & Training	-	5,000	5,000	5,000
191	Education/Outreach/Public Relations	-	-	-	-
222	Confidential Undercover Exp	560	-	-	1,000
253	Audit	1,720	1,770	1,770	1,820
261	R & M Vehicle	-	1,000	1,000	1,000
262	Property Maintenance	-	1,383	10,000	-
285	Fuel Billed by PW	1,792	5,500	5,500	5,500
289	Repairs by PW Shop	209	2,500	2,500	2,500
310	Office & Operational Supplies	3,080	3,000	3,000	300
312	EQUIPMENT PURCHASE	4,368	5,000	15,000	
331	Gas & Oil (Purchased Direct)	-	1,000	1,000	1,000
333	Tools, Furniture & Equipment	2,953	5,480	14,000	9,000
334	Vehicle Towing	-	3,000	3,000	3,000
942	Vehicle Purchases	-	-	-	30,000
	Total Operations	14,682	34,633	61,770	60,120
	Total Expenditures	14,682	34,633	61,770	60,120
	Net From Operations	32,648	(24,089)	-	-

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Revenues	389,525	395,988	386,050	393,050
Personnel	225,550	226,350	226,350	226,350
Operations	113,647	110,538	159,700	166,700
Net From Operations	50,328	59,100	0	0
June 30 Fund Balance	194,163	253,263	194,163	253,263
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	**0.4**

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 Enginner while serving as storm water manager and a portion of the salaries in city hall involved in the collection of fees.

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	Storm Water (52125)				
	Revenues				
34101	Storm Water Fees-Residential	131,827	134,100	130,000	134,000
34102	Storm Water Fees-Commercial	251,225	255,930	250,000	256,000
34191	Discounts Forfeited	6,381	5,851	6,000	3,000
33104	PERMITS				
	Total Charges for Services	**389,433**	**395,881**	**386,000**	**393,000**
37001	Interest Income	92	107	50	50
	Total Interest on Investments	**92**	**107**	**50**	**50**
38050	Misc Revenue	-	-	-	-
38061	Sale of Surplus Property	-	-	-	-
38990	Planned Use of P/Y Funds	-	-	-	-
	Total Other Income	-	-	-	0
	Total Revenue	**389,525**	**395,988**	**386,050**	**393,050**
140	Reimb for billing by City Hall	41,250	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	225,550	226,350	226,350	226,350
	Total Personnel	225,550	226,350	226,350	226,350
	OPERATING EXPENDITURES				
180	Training & Travel	425	75	500	750
191	Education/Outreach/Public Relations	-	450	700	600
200	Drainage System Maintenance	24,271	40,000	40,000	40,000
235	Memberships/Dues/Licenses	-	300	150	300
237	Advertising	-	400	500	
241	Utilities	1,580	15,000	3,000	15,000
245	Telephone	120	190	250	300
253	Audit	1,860	2,000	2,000	2,050
254	Engineering Services	23,648	25,000	25,000	25,000
260	R & M Equipment	-	1,500	3,000	-
261	R & M Vehicle	-	-	1,200	-
263	Lease & Maintenance Agreements	5,235	5,900	11,000	23,040
269	Levee Maintenance	43,929	7,900	40,000	41,460
285	Fuel Billed by Public Works	375	551	1,000	600
289	Repairs by PW Shop	-	-	500	200
309	Mapping and Recording Fees	2,730	2,730	8,000	
310	Office & Operational Supplies	2,974	2,000	5,000	9,000
337	State & County Permits & Fees	3,460	3,460	7,500	5,000
511	Building Insurance	825	810	900	
515	Errors & Ommissions Ins	638	733	750	
521	Insurance	1,577	1,539	1,700	3,400

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
947	Computer Software	-	-	5,000	
990	Contingency	-	-	2,050	-
	Total Operations	**113,647**	**110,538**	**159,700**	**166,700**
	Total Expenditures	**339,197**	**336,888**	**386,050**	**393,050**
	Net From Operations	**50,328**	**59,100**	0	0


FLAG CITY
Millington, TN

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Revenues	793,603	879,454	944,059	858,200
Personnel	580,602	542,605	606,220	558,969
Operations	368,151	271,818	337,839	299,231
Net From Operations	(155,150)	65,031	0	0
June 30 Fund Balance	541,993	607,024	541,993	607,024
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	9

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 sysem. User fees are expected to cover the cost of operations.

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
34412	Residential Sanitation Fees	777,004	851,300	825,000	850,000
34191	Discounts Forfeited	16,295	16,800	19,000	8,000
	Revenues from Fees	**793,298**	**868,100**	**844,000**	**858,000**
37001	Interest Income	304	217	250	200
	Interest Income	**304**	**217**	**250**	**200**
38050	Misc Revenue	0	0	0	0
38060	Auction Proceeds	0	11,137	0	0
38990	Planned Use of P/Y Funds	0	0	99,809	0
	Total Other Income	0	11,137	**99,809**	0
	Total Revenues	**793,603**	**879,454**	**944,059**	**858,200**
	RESIDENTIAL SOLID WASTE				
111	Salaries	363,537	339,403	380,574	349,356
114	Workers Comp	665	(435)	0	0
118	Overtime	0	0	0	0
136	Vacation pay at Retirement	2,930	0	0	0
140	Reimb for billing by City Hall	41,250	42,050	42,050	42,050
143	Allocate PW Director	18,435	18,988	18,988	18,988
	Total Salaries	**426,817**	**400,006**	**441,612**	**410,394**
	FRINGE BENEFITS				
151	Health Insurance	68,717	59,900	72,118	61,300
152	Life Insurance	2,240	2,187	2,391	2,352
153	FICA	19,754	21,016	23,596	21,660
154	Medicare	4,620	4,915	5,518	5,066
155	Retirement	32,559	30,270	33,985	31,197
156	Workers Comp Insurance	22,555	21,211	23,000	23,000
158	Medical Testing	269	0	500	500
161	Insurance-Retirees	3,072	3,100	3,500	3,500
	Total Fringe Benefits	**153,785**	**142,599**	**164,608**	**148,575**
	Total Residential Personnel	**580,602**	**542,605**	**606,220**	**558,969**
	OPERATING EXPENDITURES				
180	Training & Travel	0	0	1,000	1,000
191	Education/Outreach/Public Relations	0	0	0	1,000
237	Advertising	0	0	1,000	
245	Telephone	649	645	700	700
253	Audit	1,860	2,000	2,000	2,050
260	R & M Equipment	0	500	3,000	3,000
261	R & M Vehicle	18,405	12,000	15,000	18,000
263	Lease & Maintenance Agreements	6,330	6,500	7,500	51,510
285	Fuel Billed by Public Works	26,929	35,000	26,000	35,000
289	Repairs by PW Shop	23,904	25,000	30,000	30,000
295	Solid Waste Disposal	16,341	18,000	25,000	25,000
310	Office & Operational Supplies	5,616	7,000	8,000	9,000

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
312	Equipment Purchase	28,426	0	5,000	
326	Uniforms	4,398	4,000	4,100	4,000
331	Gas & Oil (purchased direct)	0	0	100	0
333	Tools, Furniture & Equipment	2,800	500	1,000	1,000
513	General Liability	2,914	3,402	3,310	
515	Errors & Ommissions	1,436	1,844	1,880	
521	Insurance	7,776	8,980	8,249	16,000
942	Vehicle Purchases	181,216	146,447	195,000	0
943	Equipment Purchases	39,151	0	0	0
990	Contingency	0	0	0	101,971
	Total Residential Operations	368,151	271,818	337,839	299,231
	Total Expenditures	948,753	814,423	944,059	858,200
	Net From Operations	**(155,150)**	**65,031**	0	0


FLAG CITY
Millington, TN

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Revenues - Others	24,503,089	24,674,180	23,935,675	24,520,920
Revenues - City Funding	500,000	730,219	730,219	730,219
Total Revenues	25,003,089	25,404,399	24,665,894	25,251,139
Operations	26,029,439	24,969,535	24,665,894	25,251,139
Net From Operations	(1,026,350)	434,864	0	0
June 30 Fund Balance	3,964,083	4,398,947	3,964,083	4,398,947
Staffing Level	261	266	268	268

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	Revenues				
40110	Current Property Tax	6,541,833	6,423,240	6,356,000	6,290,327
40120	Prior Years Collections - Trustee	113,644	172,475	115,000	168,906
40130	Prior Years Collections - Circuit Court	48,008	4,167	78,000	4,080
40163	Payments in Lieu of Taxes	112,214	125,905	108,000	123,300
40210	County Shared Sales Tax	2,822,322	2,996,641	2,680,000	2,726,165
40240	Wheel Tax	525,043	600,120	583,000	587,702
40275	Mixed Drink Tax	44,347	36,000	33,000	36,000
	TOTAL LOCAL TAXES	10,207,411	10,358,548	9,953,000	9,936,480
44110	Investment Income	3,864	3,500	3,500	3,500
44120	Lease/Rentals	27,455	13,472	5,000	11,400
44146	E-Rate Funding	270,789	258,182	210,000	383,400
44560	Damages Recovered from Individuals	3,120	0	0	0
44570	Contributions and Gifts	2,400	350	0	350
44990	Other Local Revenue (County Pre-K)	210,000	245,473	210,000	371,265
	TOTAL OTHER LOCAL REVENUE	517,628	520,977	428,500	769,915
46511	Basic Education Program	12,981,000	13,047,000	12,800,000	13,112,000
46515	Early Childhood Education	268,121	273,853	267,844	300,902
46570	Literacy Coordination	13,157	8,657	0	0
46591	Coordinated School Health	79,773	80,000	80,000	80,000
46610	Career Ladder Program	45,805	34,400	34,400	34,400
46640	Vocational Equipment	78,161	0	0	0
46981	Safe School Grant	13,190	92,390	13,190	26,400
46990	Other State Revenues	36,448	29,612	29,612	29,612
	TOTAL STATE OF TENNESSEE	13,515,655	13,565,912	13,225,046	13,583,314
47143	Special Education Grant to State-IDEA	8,326	25,749	0	25,749
47630	Public Law 874 - Maintenance & O	48,582	32,680	80,000	48,582
47640	ROTC Reimbursement	99,030	90,000	90,000	90,000
	TOTAL FEDERAL GOVERNMENT	155,938	148,429	170,000	164,331
48130	Contributions	5,441	0	0	0
49400	Refunding Debt Issued	0	230,219	230,219	230,219
49700	Insurance Recovery	13,300	1,185	0	0
49800	Operating Transfers/Federal Projects	87,717	79,129	79,129	66,881
49810	Shelby County Government	0	0	80,000	0
49810	City General Fund Transfers	500,000	500,000	500,000	500,000
	TOTAL OTHER SOURCES (NON-REVENUE)	606,458	810,533	889,348	797,100
	Total Revenue	**25,003,089**	**25,404,399**	**24,665,894**	**25,251,139**
	OPERATING EXPENDITURES				
	REGULAR INSTRUCTION 71100				
116	Teachers	7,130,537	7,271,067	7,273,924	7,406,211
117	Career Ladder Program	18,000	20,000	20,000	20,000
163	Educational Assistants	115,123	111,579	128,208	113,810
188	Bonus	0	112,500	0	0
189	Other Salaries & Wages	231,062	148,000	147,000	213,190
201	Social Security	439,539	457,724	469,286	463,147
204	State Retirement	680,528	750,406	788,083	759,015
206	Life Insurance	21,468	23,388	25,850	23,665

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
207	Medical Insurance	692,688	895,367	820,208	939,818
212	Employer Medicare	103,023	107,048	109,752	108,317
217	Retirement Hybrid Stabilization	0	38,856	0	39,633
311	Contracts Other School Systems	0	11,300	0	0
336	Maint & Repair Svs - Equipment	3,710	3,250	3,250	0
369	Contracts for Substitute Teachers - Certified	156,449	153,875	217,200	212,700
370	Contracts for Substitute Teachers - Non-Certified	295	295	8,000	7,500
429	Instructional Supplies & Material	96,969	96,603	91,510	77,456
449	Textbooks	231,894	231,194	41,000	30,219
499	Other Supplies & Material	11,155	11,155	13,500	0
535	Fee Waivers	1,034	19,000	19,000	0
599	Other Charges	44,487	60,500	60,500	35,909
722	Regular Instruction Equipment	427,650	317,650	100,000	349,917
	TOTAL REGULAR INSTRUCTION	10,405,613	10,840,757	10,336,271	10,800,507
	ALTERNATIVE SCHOOL 71150				
116	Teachers	64,777	64,314	64,314	65,600
128	Homebound Teachers	5,038	7,000	7,000	11,938
163	Educational Assistants	22,283	22,285	22,737	22,730
188	Bonus	0	1,250	0	0
201	Social Security	4,929	5,369	5,831	5,476
204	State Retirement	7,904	8,827	9,492	9,003
206	Life Insurance	263	274	305	280
207	Medical Insurance	19,925	11,187	23,412	9,666
212	Employer Medicare	1,153	1,256	1,364	1,281
369	Contracts for Substitute Teachers - Certified	1,112	1,500	1,500	1,500
370	Contracts for Substitute Teachers - Non-Certified	606	1,000	500	500
399	Other Contracted Services	12,107	12,933	5,000	12,107
429	Instructional Supplies & Material	464	500	500	500
	TOTAL ALTERNATIVE SCHOOL	140,560	137,694	141,955	140,581
	SPECIAL EDUCATION PROGRAM 71200				
116	Teachers	770,405	793,710	800,009	809,584
128	Homebound Teachers	2,519	3,000	3,000	3,000
163	Educational Assistants	178,106	184,753	186,762	188,448
171	Speech Pathologist	0	0	0	51,709
188	Bonus	0	20,250	0	0
189	Other Salaries	300	2,000	4,000	5,000
201	Social Security	54,533	60,665	61,198	68,290
204	State Retirement	86,585	97,730	100,367	110,678
206	Life Insurance	2,868	3,100	3,444	3,326
207	Medical Insurance	120,024	166,934	148,342	174,509
212	Employer Medicare	12,754	14,188	14,312	15,971
217	Retirement Hybrid Stabilization	0	3,968	0	4,047
312	Contracts with Private Agencies	0	179,180	0	146,238
336	Maintenance & Repair Equipment	260	473	1,200	1,000
369	Contracts for Substitute Teachers - Certified	18,369	14,898	14,250	14,250
370	Contracts for Substitute Teachers - Non-Certified	2,028	395	2,402	1,400
399	Other Contracted Services	202,593	644	169,000	0
429	Instructional Supplies & Materials	195	4,800	4,800	4,100

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
499	Other Supplies and Materials	145	615	1,600	0
725	Special Education Equipment	0	0	0	5,000
	TOTAL SPECIAL EDUCATION	1,451,684	1,551,302	1,514,686	1,606,549
	VOCATIONAL EDUCATION 71300				
116	Teachers	780,632	736,688	795,607	751,422
188	Bonus	0	7,500	0	0
189	Other Salaries	3,263	0	0	4,241
201	Social Security	47,296	45,675	49,328	46,588
204	State Retirement	71,742	74,078	83,220	75,560
206	Life Insurance	2,267	2,334	2,785	2,381
207	Medical Insurance	38,068	49,780	41,170	47,734
212	Employer Medicare	11,061	10,682	11,537	10,896
217	Retirement Hybrid Stabilization	0	3,351	0	3,418
369	Contracts for Substitute Teachers - Certified	18,221	14,000	6,000	18,221
429	Instructional Supplies & Material	2,326	3,000	3,000	41,900
449	Textbooks	3,428	8,000	1,000	8,000
499	Other Supplies and Materials	4,457	2,500	1,000	2,500
535	Fee Waiver	0	1,000	1,000	0
730	Vocational Equipment	78,161	0	0	0
	TOTAL VOCATIONAL EDUCATION	1,060,920	958,588	995,647	1,012,860
	TOTAL INSTRUCTIONAL	13,058,777	13,488,341	12,988,559	13,560,498
	INSTRUCTIONAL SUPPORT 72000				
	HEALTH SERVICES 72120				
188	Bonus	0	500	0	0
189	Other Salaries	56,148	56,148	56,148	57,271
201	Social Security	3,461	3,481	3,481	3,551
204	State Retirement	5,014	5,014	5,873	5,114
206	Life Insurance	170	178	197	181
212	Employer Medicare	810	814	814	830
399	Other Contracted Services	159,784	154,350	154,350	157,732
499	Other Supplies & Material	6,813	5,000	5,000	5,000
524	In-Service/Staff Development	5,518	5,500	5,500	5,500
599	Other Charges	1,152	5,882	5,000	2,500
735	Health Equipment	3,712	3,729	3,729	3,729
	TOTAL HEALTH CARE SERVICES	242,581	240,596	240,092	241,409
	OTHER STUDENT SUPPORT 72130				
123	Guidance Personnel	406,857	414,057	406,857	422,339
130	Social Worker	43,500	43,500	43,500	44,370
188	Bonus	0	4,250	0	0
201	Social Security	26,448	28,369	27,922	28,936
204	State Retirement	41,146	46,967	46,567	47,907
206	Life Insurance	1,358	1,450	1,577	1,479
207	Medical Insurance	47,334	54,932	55,618	57,923
212	Employer Medicare	6,185	6,635	6,531	6,767
217	Retirement Hybrid Stabilization	0	2,112	0	2,154
309	Safe School	13,190	26,400	13,330	26,400

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
348	Postal Charges	670	670	1,520	0
499	Other Supplies & Material	2,437	2,437	3,750	3,956
524	In-Service/Staff Development	1,371	7,275	7,275	7,000
599	Other Charges	1,935	6,000	6,000	0
790	Other Equipment	0	1,500	1,500	0
	TOTAL OTHER STUDENT SERVICES	592,430	646,553	621,947	649,230
	REGULAR INSTRUCTIONAL SUPPORT 72210				
105	Supervisor	232,386	163,563	177,000	166,834
117	Career Ladder Program	10,200	5,400	5,400	5,400
129	Librarian	245,151	269,942	269,941	276,444
188	Bonus	0	8,500	0	0
189	Other Salaries & Wages	3,400	38,000	0	43,360
201	Social Security	28,771	25,630	27,710	29,875
204	State Retirement	44,373	43,944	46,749	51,221
206	Life Insurance	1,375	1,310	1,564	1,527
207	Medical Insurance	42,134	38,776	50,197	37,774
212	Employer Medicare	6,790	5,994	6,482	6,987
336	Maintenance & Repair Services - Equipment	97	1,100	1,100	5,850
348	Postal Charges	0	0	200	0
369	Contracts for Substitute Teachers - Certified	11,954	10,808	10,170	11,170
399	Other Contracted Services	110,406	111,300	187,345	100,000
432	Library Books/Media	18,781	18,781	20,800	0
437	Periodicals	1,077	1,077	2,650	0
499	Other Supplies & Material	4,979	4,165	16,346	15,735
524	In-Service/Staff Development	8,158	6,500	6,500	6,430
599	Other Charges	14,680	20,000	20,000	69,968
790	Other Equipment	0	1,000	1,000	0
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	784,711	775,789	851,154	828,574
	ALTERNATIVE EDUCATION SUPPORT 72215				
105	Supervisor	47,500	47,500	47,500	48,450
188	Bonus	0	500	0	0
201	Social Security	2,730	5,890	2,945	6,008
204	State Retirement	4,313	10,099	4,969	10,300
206	Life Insurance	143	301	195	307
207	Medical Insurance	5,803	7,263	6,818	14,670
212	Employer Medicare	639	1,378	689	1,405
499	Other Supplies & Materials	154	200	200	200
524	In-Service Staff Development	1,748	0	0	1,500
	TOTAL ALTERNATIVE EDUCATION SUPPORT	63,029	73,130	63,316	82,840
	SPECIAL EDUCATION SUPPORT 72220				
105	Supervisor/Director	47,500	47,500	47,500	48,450
124	Psychological Personnel	72,037	64,000	72,037	65,280
161	Secretary(s)	18,999	18,901	18,870	19,279
162	Clerical Personnel	124,140	124,050	124,049	126,531
188	Bonus	0	3,500	0	0
201	Social Security	14,205	11,659	15,103	11,892
204	State Retirement	21,978	16,830	23,593	17,173

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
206	Life Insurance	735	656	851	669
207	Medical Insurance	25,086	30,035	39,515	27,892
212	Employer Medicare	3,598	3,001	3,806	3,061
217	Retirement Hybrid Stabilization	0	1,195	0	1,219
348	Postal Charges	119	0	300	300
399	Other Contracted Services	37,809	58,949	87,770	87,770
499	Other Supplies & Material	2,973	3,998	3,000	3,000
524	In-Service/Staff Development	3,702	15,316	5,000	10,000
790	Other Equipment	5,958	5,324	5,000	5,000
	TOTAL SPECIAL EDUCATION SUPPORT	378,838	404,913	446,394	427,514
	VOCATIONAL EDUCATION SUPPORT 72230				
105	Supervisor/Director	0	0	0	75,000
189	Other Salaries & Wages	0	5,000	0	0
201	Social Security	0	0	0	11,257
204	State Retirement	0	0	0	19,300
206	Life Insurance	0	0	0	288
207	Medical Insurance	0	0	0	9,666
212	Employer Medicare	0	0	0	2,633
399	Contracts Services	25,548	0	25,860	30,780
524	In-Service/Staff Development	0	4,000	0	0
	TOTAL VOCATIONAL EDUCATION SUPPORT	25,548	9,000	25,860	148,923
	TECHNOLOGY 72250				
105	Supervisor/Director	90,092	85,000	153,000	86,700
120	Computer Programmer	147,630	151,990	83,990	155,030
188	Bonus	0	3,000	0	0
189	Other Salaries & Wages	23,308	120,000	60,000	122,400
201	Social Security	15,550	22,133	18,413	22,576
204	State Retirement	23,178	35,364	28,968	36,071
206	Life Insurance	789	1,131	1,039	1,154
207	Medical Insurance	20,235	27,454	28,404	29,875
212	Employer Medicare	3,637	5,176	4,306	5,280
308	Consultants	2,400	0	0	0
336	Maint & Repair Services - Equipment	26,445	15,000	15,000	15,000
350	Internet Connectivity	291,789	250,500	250,500	250,900
355	Travel	2,600	0	0	0
399	Other Contracted Services	0	0	0	2,500
470	Cabling	3,871	10,280	10,280	10,280
471	Software	60,357	67,000	67,000	57,000
499	Other Supplies & Material	3,477	4,268	4,268	4,268
524	In-Service/Staff Development	5,049	5,000	5,000	20,000
790	Other Equipment	23,756	7,900	5,000	17,900
	TOTAL TECHNOLOGY	744,162	811,196	735,168	836,934
	BOARD OF EDUCATION 72310				
191	Board and Committee Members	29,200	34,200	32,200	34,884
201	Social Security	1,810	2,120	1,996	2,163
204	State Retirement	696	857	1,180	874
207	Retiree Medical Insurance	13,177	20,000	20,000	20,000

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
212	Employer Medicare	423	496	467	506
215	OPEB	0	0	50,000	0
305	Audit Services	47,175	46,768	43,000	47,175
320	Dues & Membership	5,873	6,000	8,000	7,000
331	Legal Services	29,051	33,230	35,000	40,000
399	Other Contracted Srvcs	14,500	144,391	10,000	88,501
499	Other Supplies & Material	285	600	600	600
506	Liability Insurance	22,221	21,600	26,000	21,600
513	Workers Compensation Insurance	50,974	61,572	75,000	69,000
524	In-Service/Staff Development	5,367	10,000	14,000	10,000
	TOTAL BOARD OF EDUCATION	220,752	381,834	317,443	342,303
	OFFICE OF THE DIRECTOR OF SCHOOLS 72320				
101	Director of Schools	138,000	145,000	157,129	147,900
161	Secretary(s)	52,380	49,338	50,561	50,324
162	Clerical Personnel	37,708	38,000	38,000	38,760
188	Bonus	0	3,000	0	0
189	Other Salaries & Wages	12,800	0	0	0
201	Social Security	13,418	14,405	14,047	14,693
204	State Retirement	21,383	23,213	22,352	23,677
206	Life Insurance	533	736	793	751
207	Medical Insurance	33,751	38,939	43,801	35,703
208	Dental Insurance	0	0	936	0
212	Employer Medicare	3,371	3,369	3,285	3,436
299	Other Fringe Benefits	4,800	4,800	4,800	4,800
320	Dues & Membership	1,884	4,320	4,320	3,000
348	Postal Charges	1,911	2,500	2,500	2,500
399	Other Contracted Services	10,827	7,500	10,000	7,500
435	Office Supplies	3,978	4,000	5,000	5,300
499	Other Supplies & Materials	461	700	700	600
524	In-Service/Staff Development	780	5,600	5,000	7,000
599	Other Charges	2,875	6,000	4,000	8,000
	TOTAL OFFICE OF THE DIRECTOR OF SCHOOLS	340,859	351,419	367,224	353,944
	OFFICE OF PRINCIPAL 72410				
104	Principals	429,583	423,807	423,806	432,283
117	Career Ladder Program	8,000	6,000	6,000	6,000
119	Accountant/Bookkeeper	130,858	130,565	130,564	133,177
139	Assistant Principals	568,527	638,000	570,038	650,760
161	Secretary(s)	30,702	30,702	128,036	31,316
162	Clerical Personnel	302,656	296,973	202,855	302,912
188	Bonus	0	14,000	0	0
189	Other Salaries & Wages	79,355	49,590	49,336	50,323
201	Social Security	90,267	97,302	93,287	99,248
204	State Retirement	139,589	158,197	147,909	161,361
206	Life Insurance	4,376	4,972	5,058	5,071
207	Medical Insurance	178,064	214,552	213,998	220,389
212	Employer Medicare	21,111	22,756	21,918	23,211
307	Communication	135	2,229	2,250	0

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
320	Dues & Membership	3,076	4,694	4,275	0
336	Maintenance & Repair Equipment	0	142	150	2,456
348	Postal Charge	4,208	4,208	2,940	1,351
399	Other Contracted Services (SRO)	319	1,620	1,620	0
435	Office Supplies	4,863	4,863	9,500	0
499	Other Supplies & Materials	110	110	1,050	12,279
524	In-Service/Staff Development	2,774	5,801	5,000	0
599	Other Charges	2,115	2,386	2,700	0
701	Administrative Equipment	11,208	3,000	3,000	12,279
	TOTAL OFFICE OF PRICIPAL	2,011,895	2,116,467	2,025,290	2,144,414
	FISCAL SERVICES 72510				
105	Supervisor/Director	144,050	170,000	85,000	173,400
119	Accountant/Bookkeeper	83,752	88,349	65,000	91,416
122	Purchasing Personnel	40,500	40,501	128,849	41,311
188	Bonus	0	2,500	0	0
201	Social Security	15,558	18,529	17,289	18,899
204	State Retirement	23,959	26,687	24,397	27,221
206	Life Insurance	809	947	976	966
207	Medical Insurance	36,696	49,290	42,416	47,952
212	Employer Medicare	3,639	4,333	4,043	4,420
320	Dues & Membership	100	150	150	500
399	Other Contracted Services	28,906	30,038	30,038	30,038
435	Office Supplies	1,263	600	600	1,263
499	Other Supplies & Material	1,516	1,600	1,600	1,516
524	In-Service/Staff Development	5,514	5,500	5,500	12,000
	TOTAL FISCAL SERVICES	386,261	439,023	405,858	450,900
	HUMAN RESOURCES 72520				
105	Supervisor/Director	64,930	85,000	85,000	86,700
162	Clerical Personnel	90,699	92,087	83,349	93,929
188	Bonus	0	1,000	0	0
189	Other Salaries & Wages	0	0	0	49,340
201	Social Security	8,965	10,979	10,438	11,199
204	State Retirement	13,606	17,259	16,342	17,604
206	Life Insurance	372	561	589	572
207	Medical Insurance	16,838	26,854	27,272	25,677
210	Unemployment Compensation	973	14,000	0	14,000
212	Employer Medicare	2,097	2,568	2,441	2,619
302	Advertising	708	400	800	0
320	Dues & Membership	300	340	340	450
399	Other Contracted Services	9,648	16,000	18,500	19,590
435	Office Supplies	4,975	6,000	6,000	5,000
524	Staff Development	3,315	4,500	2,000	5,500
599	Other Charges	489	800	800	800
	TOTAL HUMAN SERVICES	217,916	278,348	253,871	332,980
	PLANT OPERATIONS 72610				

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
105	Supervisor/Director	71,640	71,400	71,400	72,828
161	Secretary(s)	40,501	40,501	40,501	41,311
166	Custodial Personnel	209,408	209,412	209,412	213,600
188	Bonus	0	4,000	0	0
201	Social Security	18,856	19,921	19,921	20,320
204	State Retirement	28,714	28,693	28,726	29,267
206	Life Insurance	921	1,018	1,126	1,038
207	Medical Insurance	29,061	31,049	34,148	29,065
212	Employer Medicare	4,410	4,659	4,659	4,752
320	Dues & Membership	0	100	100	150
328	Janitorial Services	455,247	468,843	465,843	500,000
336	Maintenance & Repair Services - Equipment	250	500	500	0
351	Rentals	0	0	0	3,380
355	Travel	229	0	0	0
399	Other Contracted Services	21,936	26,910	28,840	30,000
410	Custodial Supplies	700	2,550	2,550	1,000
415	Electricity	625,074	625,074	665,000	709,000
454	Water & Sewer	52,524	52,524	34,000	57,324
499	Other Supplies & Material	1,266	2,800	2,800	2,600
502	Building & Content Insurance	80,459	80,000	95,000	81,000
524	Staff Development	1,846	2,500	2,500	3,500
599	Other Charges	0	0	0	500
720	Plant Operation Equipment	387	1,000	1,000	1,000
	TOTAL PLANT OPERATIONS	1,643,429	1,673,455	1,708,026	1,801,635
	PLANT MAINTENANCE 72620				
167	Maintenance Personnel	75,699	79,081	110,000	80,662
188	Bonus	0	1,000	0	0
201	Social Security	4,533	4,903	6,820	5,001
204	State Retirement	4,581	4,554	8,135	4,645
206	Life Ins	153	251	319	256
207	Health Insurance	4,568	5,962	14,768	6,019
212	Medicare	1,060	1,147	1,595	1,170
335	Maintenance & Repair Services Buildings	105,311	140,317	106,500	110,000
336	Maint & Repair Services - Equipment	64,352	79,100	61,100	90,000
338	Maint Repair Veh	200	3,100	1,300	850
399	Other Contracted Services	41,678	48,350	58,100	146,537
418	Equipment & Machinery Parts	4,171	4,171	3,000	4,000
425	Gasoline	3,065	3,065	5,600	4,000
499	Other Supplies & Material	2,356	2,250	2,250	3,000
599	Other Charges	151	500	1,500	500
701	Administrative Equipment	0	66,665	675	500
717	Maintenance Equipment	550	0	750	0
	TOTAL PLANT MAINTENANCE	312,429	444,415	382,412	457,140
	PUPIL TRANSPORTATION 72710				
312	Contract Private Agencies	1,004,602	1,124,297	1,100,000	1,255,476
399	Other Contracted Services	4,600	4,800	4,800	4,600
412	Diesel Fuel	115,231	117,000	100,000	117,000
435	Office Supplies	186	0	300	300

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
524	In-Service/Staff Development	0	0	150	150
	TOTAL PUPIL TRANSPORTATION	1,124,619	1,246,097	1,205,250	1,377,526
	CENTRAL AND OTHER 72810				
189	Other Salaries & Wages	0	0	0	2,000
307	Communications	106,264	106,264	115,000	110,000
336	Maint & Repair Services - Equipment	151	1,000	1,000	1,000
599	Other Charges	0	1,000	1,000	1,000
701	Administrative Equipment	4,158	5,000	5,000	5,000
709	Data Processing Equip	4,418	5,000	5,000	5,000
790	Other Equipment	4,562	5,000	5,000	5,000
	TOTAL CENTRAL AND OTHER	119,552	123,264	132,000	129,000
	Total Instructional Support	**9,209,009**	**10,015,500**	**9,781,305**	**10,605,268**
	EARLY CHILDHOOD EDUCATION 73400				
116	Teachers	216,966	219,666	217,056	242,535
163	Educational Assistants	75,183	103,477	94,486	164,822
188	Bonus	0	6,750	0	0
189	Other Salaries & Wages	11,497	0	5,000	6,120
201	Social Security	17,181	18,079	19,311	23,261
204	State Retirement	26,579	29,047	31,308	37,816
206	Life Insurance	864	1,024	1,151	1,310
207	Medical Insurance	23,900	41,783	35,654	66,569
212	Employer Medicare Liability	4,185	4,686	4,574	5,995
217	Retirement Hybrid Stabilization	0	919	0	2,158
369	Contracted Substitutes	2,925	8,200	11,000	7,500
370	Contracts for Substitute Teachers - Non-Certified	2,092	5,218	5,000	5,000
399	Other Contracted Services	102,044	99,840	103,639	124,840
429	Instructional Supplies & Material	15,670	9,742	5,609	10,000
499	Other Supplies & Materials	1,127	1,400	1,500	2,400
524	In Service & Staff Dev	187	5,500	5,500	6,000
599	Other Charges	1,638	2,200	2,500	1,000
	TOTAL EARLY CHILDHOOD EDUCATION	502,037	557,530	543,288	707,327
76100	CAPITAL OUTLAY	29,397	0	0	0
	DEBT RELATED EXPENDITURES				
604	Interest on Loans/Notes	0	36,978	122,523	81,827
699	Debt Issuance	230,219	242,219	230,219	296,219
	Total Debt Related Expenditurees	230,219	279,197	352,742	378,046
	OTHER FINANCING SOURCES (USES)				
99100	Transfer to Other Funds	3,000,000	628,967	1,000,000	0
	Total Expenditures	**26,029,439**	**24,969,535**	**24,665,894**	**25,251,139**
	Surplus/(Deficit)	**(1,026,350)**	**434,864**	0	0
	Fund Balance as of June 30	**3,965,049**	**4,399,913**	**3,965,049**	**4,399,913**

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Revenues	2,115,190	2,300,012	2,112,505	1,897,932
Operations and Transfers	2,115,190	2,300,012	2,112,505	1,897,932
Net From Operations	0	0	0	0
June 30 Fund Balance	0	0	0	0
Staffing Level	23	26	26	24

Account Name		FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Revenues					
47131 CTE Perkins Basic		0	46,247	46,248	46,247
47141 Title I		1,153,620	1,122,007	1,149,860	993,107
47143 IDEA Discretionary		9,886	0	0	0
47143 IDEA Discretionary Supplement		7,999	8,320	0	8,320
47143 IDEA Discretionary SWD		0	66,764	0	73,671
47143 IDEA Discretionary Supplement Transportation		5,584	0	0	0
47143 IDEA Part B		616,105	644,768	615,943	619,125
47145 Special Ed Pre-school		8,273	10,602	7,273	9,253
47146 Title III		9,506	10,253	0	6,507
47147 Title IV		21,981	56,245	31,179	32,092
47189 Title II Part A		46,641	89,305	89,943	88,895
47590 Consolidated Administration		18,849	21,264	20,655	20,713
47590 Read To Be Ready Summer		64,954	66,362	0	0
47590 Pre-School Development		151,793	157,874	151,404	0
Total Revenue		2,115,190	2,300,012	2,112,505	1,897,932
Operating Expenditures					
Consolidated Administration					
161 Secretary(s)		16,566	18,901	18,360	18,360
206 Life Insurance		0	0	0	58
212 Employer Medicare		240	334	266	266
499 Other Supplies & Materials		713	700	700	751
504 Indirect Costs		1,329	1,329	1,329	1,278
	Sub-Total	18,849	21,264	20,655	20,713
TITLE 1 Part A					
71100 Regular Instruction					
116 Teachers		340,375	358,626	348,303	339,751
163 Educational Assistants		24,795	35,520	36,312	36,230
201 Social Security		16,531	22,288	23,846	23,311
204 State Retirement		26,448	32,660	35,415	26,502
206 Life Insurance		883	1,173	1,408	1,214
207 Medical Insurance		43,136	29,995	51,512	34,960
212 Employer Medicare		4,948	5,715	5,577	5,452
217 Retirement Hybrid Stabilization		0	1,067	0	0
311 Contracts W Otr School Systems		5,001	5,209	5,236	5,170
369 Contracted Substitutes Certified		3,218	17,074	7,824	0
399 Other Contracted Services		44,874	61,761	56,617	56,319
429 Instructional Supplies & Materials		29,506	41,076	15,162	4,000
499 Other Supplies & Materials		2,792	11,701	5,195	1,200
722 Reg Inst Equipment		121,280	49,000	32,000	0
72130 OTHER STUDENT SUPPORT					
499 Other Supplies & Materials		9,949	10,535	11,682	8,560
72210 REGULAR INSTRUCTION SUPPORT					
189 Other Salaries & Wages		329,341	286,897	350,876	318,536
201 Social Security		18,387	15,820	21,754	17,624

	Account Name		FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
204	State Retirement		27,611	27,124	33,302	25,697
206	Life Insurance		758	909	1,305	1,289
207	Medical Insurance		4,568	17,026	5,829	16,566
212	Employer Medicare		4,712	4,160	5,088	4,619
432	Library Books/Media		4,418	3,000	5,000	0
499	Other Supplies & Materials		0	271	271	100
524	In-Service/Staff Development		8,393	11,399	11,000	4,000
599	Other Charges		49	0	7,347	2,000
	TRANSFER TO OTHER FUNDS 99100					
504	Indirect Cost		81,647	72,000	72,000	60,007
		Sub-Total	1,153,620	1,122,007	1,149,860	993,107
Title II Part A						
71100	REGULAR INSTRUCTION					
212	Employer Medicare		0	464	0	0
72210	REGULAR INSTRUCTION SUPPORT					
189	Other Salaries & Wages		30,900	32,000	54,000	67,200
201	Social Security		1,882	3,348	3,348	4,166
204	State Retirement		2,801	8,528	5,648	0
212	Employer Medicare		440	783	783	974
369	Contracted Substitutes Certified		0	6,170	1,170	1,389
524	In-Service/Staff Development		5,978	32,212	19,193	9,569
	TRANSFER TO OTHER FUNDS 99100					
504	Indirect Cost		4,641	5,800	5,800	5,596
		Sub-Total	46,641	89,305	89,943	88,895
Title III						
71100	Regular Instruction Support					
369	Contracted Substitutes Certified		0	400	0	0
399	Other Contracted Services		5,250	6,636	0	0
429	Instructional Supplies & Materials		1,156	2,008	0	6,507
72210	Regular Instruction Support					
524	In-Service/Staff Development		3,000	1,209	0	0
	TRANSFER TO OTHER FUNDS 99100					
504	Indirect Cost		100	0	0	0
		Sub-Total	9,506	10,253	0	6,507
Title IV						
71100	REGULAR INSTRUCTION					
399	Other Contracted Services		0	9,000	0	9,000
429	Instructional Supplies & Materials		10,947	12,500	7,500	2,092
72210	Regular Instruction Support					
369	Contracted Substitutes Certified		0	14,210	7,700	5,000
399	Other Contracted Services		0	1,000	0	1,000
524	In-Service/Staff Development		11,033	19,535	15,979	15,000
		Sub-Total	21,981	56,245	31,179	32,092
Idea Part B						
71200	SPECIAL EDUCATION PROGRAM					
116	Teachers		221,316	222,025	221,125	226,465

	Account Name		FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
163	Education Assistants		195,850	207,434	211,013	211,582
201	Social Security		24,027	26,626	26,793	27,159
204	State Retirement		36,544	41,376	40,546	43,143
206	Life Insurance		1,211	1,361	1,831	1,387
207	Medical Insurance		46,665	69,822	50,350	69,822
212	Employer Medicare		5,619	6,227	6,475	6,352
312	Contracts with Private Agencies		0	32,265	0	11,392
369	Contracted Substitutes Certified		7,547	7,547	10,000	5,000
370	Contracted Substitutes Non-Certified		4,543	4,543	5,000	2,500
399	Other Contracted Services		23,068	0	24,912	0
429	Instructional Supplies & Materials		1,188	2,022	2,000	2,000
725	Special Education Equipment		0	4,375	0	1,000
72130	Special Education Support					
399	Other Contracted Services		0	0	10,898	0
72220	Special Education Support					
124	Psychological Personnel		18,000	0	0	0
201	Social Security		1,116	0	0	0
212	Employer Medicare		261	0	0	0
399	Other Contracted Services		27,960	16,618	0	3,320
499	Other Supplies & Materials		857	956	1,000	2,002
524	In-Service/Staff Development		0	1,467	2,000	3,000
72710	PUPIL TRANSPORTATION					
312	Contracts with Private Agencies		333	105	2,000	3,000
		Sub-Total	616,105	644,768	615,943	619,125
Idea Preschool						
71200	SPECIAL EDUCATION PROGRAM					
312	Contracts with Private Agencies		0	3,000	0	4,000
369	Contracted Substitutes Certified		1,989	1,000	1,000	0
399	Other Contracted Services		3,325	0	3,000	0
429	Instructional Supplies & Materials		1,044	1,000	1,000	2,000
72220	SPECIAL EDUCATION SUPPORT					
499	Other Supplies & Materials		0	2,602	573	0
524	In-Service/Staff Development		1,914	3,000	1,700	3,253
		Sub-Total	8,273	10,602	7,273	9,253
IDEA Discretionary (Statewide Assessment)						
72220	SPECIAL EDUCATION SUPPORT					
189	Other Salaries & Wages		6,063	0	0	0
201	Social Security		342	0	0	0
204	State Retirement		550	0	0	0
212	Employer Medicare		80	0	0	0
72710	PUPIL TRANSPORTATION					
312	Contracts with Private Agencies		2,852	0	0	0
		Sub-Total	9,886	0	0	0
IDEA Discretionary (SWD)						
124	Psychological Personnel		0	52,000	0	53,040
201	Social Security		0	3,224	0	3,288

Account Name		FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
204 State Retirement		0	4,618	0	4,758
206 Life Insurance		0	165	0	168
207 Medical Insurance		0	6,226	0	5,155
212 Employer Medicare		0	531	0	769
499 Other Supplies & Materials		0	0	0	6,493
	Sub-Total	0	66,764	0	73,671
IDEA Discretionary (Transition)					
72710 PUPIL TRANSPORTATION					
312 Contracts with Private Agencies		5,584	0	0	0
	Sub-Total	5,584	0	0	0
IDEA Discretionary Supplementary					
72220 SPECIAL EDUCATION SUPPORT					
499 Other Supplies & Materials		2,448	2,320	0	2,320
524 In-Service/Staff Development		5,552	6,000	0	6,000
	Sub-Total	7,999	8,320	0	8,320
Read to be Ready - Summer Grant					
71100 REGULAR INSTRUCTION					
116 Teachers		29,754	31,309	0	0
201 Social Security		1,844	1,882	0	0
204 State Retirement		2,695	3,176	0	0
212 Employer Medicare		431	440	0	0
369 Contracted Substitutes Certified		2,808	2,574	0	0
429 Instructional Supplies & Material		12,883	16,296	0	0
599 Other Charges		683	0	0	0
72210 Regular Instruction Support					
105 Supervisor/Director		5,760	3,119	0	0
201 Social Security		358	193	0	0
204 State Retirement		523	326	0	0
212 Employer Medicare		84	45	0	0
348 Postal Charges		0	1	0	0
72710 PUPIL TRANSPORTATION		1,765	2,396	0	0
312 Contracts with Private Agencies		5,367	4,605	0	0
	Sub-Total	64,954	66,362	0	0
CTE Perkins Basic					
71300 VOCATIONAL ED					
499 Other Supplies & Materials		0	11,000	0	11,000
599 Other Charges		0	0	12,000	0
730 Vocational Equipment		0	20,000	20,000	20,000
72130 OTHER STUDENT SUP					
355 Travel		0	9,249	9,250	9,249
524 In-Service/Staff Development		0	3,998	2,998	3,998
72230 Sup Srvs Vo Ed					
524 In-Service/Staff Development		0	2,000	2,000	2,000
	Sub-Total	0	46,247	46,248	46,247
73400 EARLY CHILDHOOD EDUCATION					

	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
116	Teachers	58,113	58,113	59,113	0
162	Clerical Personnel	2,128	2,097	2,097	0
163	Educational Assistants	17,759	18,113	18,115	0
189	Other Salaries & Wages	15,000	0	5,000	0
201	Social Security	4,253	4,726	4,726	0
204	State Retirement	7,074	7,975	6,894	0
206	Life Insurance	231	241	313	0
207	Medical Insurance	11,605	24,696	11,605	0
212	Employer Medicare	1,220	1,105	1,353	0
217	Retirement Hybrid Stabilization	0	1,197	0	0
369	Contracted Substitutes Certified	2,399	3,000	3,000	0
370	Contracted Substitutes Non-certified	1,000	1,500	1,500	0
399	Other Contracted Services	24,960	14,911	24,960	0
429	Instructional Supplies & Material	4,654	7,428	7,428	0
499	Other Supplies & Materials	722	2,000	2,000	0
524	In-Service/Staff Development	480	1,500	1,500	0
599	Other Charges	194	8,470	1,000	0
722	Reg Inst Equipment	0	800	800	0
	Sub-Total	151,793	157,874	151,404	0
	Total Expenditures	2,115,190	2,300,012	2,112,505	1,897,932
	Net From Operations	0	0	0	0

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Revenues	1,665,596	1,609,843	1,505,829	1,578,557
Operations	1,559,300	1,609,843	1,505,829	1,578,557
Net From Operations	106,296	0	0	0
June 30 Fund Balance	458,483	458,483	458,483	458,483
Staffing Level	14	13	14	13

School Cafeteria Fund

Line Item Detail

	Revenues				
43522	Lunch Payments - Adults	25,415	23,600	34,500	26,004
43525	Ala Carte	59,950	60,620	66,320	59,200
44110	Bank Interest	150	170	100	150
44570	Contributions & Gifts	1,773	1,000	1,000	1,000
46520	Food Service from State	15,738	15,544	15,000	16,000
47111	USDA School Lunch Program	1,364,210	1,383,564	1,263,564	1,360,000
47112	USGA Commodities	132,875	125,345	125,345	111,303
47114	USDA Other	65,485	-	0	4,900
	Total Revenue	**1,665,596**	**1,609,843**	**1,505,829**	**1,578,557**
	OPERATING EXPENDITURES				
	Food Service 73100				
105	Cafeteria Managers	184,271	200,224	196,707	200,642
165	Nutrition Employees	353,112	341,574	341,574	343,314
188	Bonus	0	15,500		0
201	Social Security	31,144	34,334	33,373	33,725
204	TCRS	30,461	30,035	29,457	30,046
206	Life Insurance	1,022	1,154	1,155	1,723
207	Medical Insurance	61,059	89,372	73,393	90,236
212	Employer Medicare	7,284	8,031	7,805	7,887
336	Maintenance & Repair - Equipment	8,354	11,050	5,000	13,000
399	Other Contracted Services	13,338	10,120	8,720	10,400
422	Food Supplies	642,974	634,806	608,000	630,100
451	Uniforms	2,294	-	0	2,880
469	USGA Commodities	132,875	125,345	125,345	111,303
499	Other Supplies & Material	53,582	83,235	57,900	76,600
524	Inservice/Staff Development	3,137	3,800	2,400	2,700
599	Other Charges	32	-	0	0
710	Food Service Equipment	34,362	21,263	15,000	24,000
	Total Expenditures	**1,559,300**	**1,609,843**	**1,505,829**	**1,578,557**
	Net Budget	**106,296**	**0**	**0**	**0**

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Revenues	1,363,688	1,613,030	1,511,360	1,707,560
Personnel	431,525	474,212	566,962	527,136
Operations	619,997	660,367	944,398	1,180,424
Net Income	312,166	478,451	0	0
June 30 Fund Balance	7,776,825	8,255,276	7,776,825	8,255,276
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	1
	Staffing Level	6.5

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 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
	Revenues				
34110	Water Sales	1,278,894	1,535,000	1,443,000	1,650,000
34190	Sprinkler Revenue	4,541	4,560	4,560	4,560
34191	Discounts Forfeited	30,281	27,100	26,000	13,000
34192	Water Development Fees	0	0	0	0
34195	Water Tap	7,000	2,900	0	0
34197	Water Service Conn/Reconn Fees	39,988	40,000	35,000	40,000
	REVENUES	**1,360,703**	**1,609,560**	**1,508,560**	**1,707,560**
37001	Interest Income	1,156	1,400	1,200	0
38002	Bad Check Fee	1,800	2,000	1,600	0
38052	Cash over (Short)	29	70	0	0
	Auction Proceeds	0	0	0	0
38061	Sale of Surplus Property	0	0	0	0
	MISCELLANEOUS INCOME	**2,985**	**3,470**	**2,800**	-
	TOTAL WATER FUND REVENUE	**1,363,688**	**1,613,030**	**1,511,360**	**1,707,560**
	WATER PLANT (52101)				
	SALARIES				
111	Salaries	162,033	154,022	197,824	190,801
118	Overtime	306	899	2,700	0
124	Part Time Staff	0	0	0	0
135	Holiday Pay	285	66	2,000	0
136	Vacation Pay at Retirement	2,883	7,530	7,530	0
140	Reimb for billing by City Hall	41,250	42,050	42,050	42,050
143	Allocate PW Director	18,435	18,988	18,988	18,988
	Total Compensation	**225,191**	**223,555**	**271,092**	**251,839**
	BENEFIT EXPENDITURES				
151	Health Insurance	11,080	14,445	14,445	20,498
152	Life Insurance	1,035	942	1,239	1,292
153	FICA	10,030	10,076	12,556	11,830
154	Medicare	2,346	2,356	2,937	2,767
155	Retirement	14,717	13,760	17,844	17,039
161	Retiree Insurance	8,446	12,058	9,000	20,000
162	OPEB Expense	4,014	40,000	73,125	40,000
	Total Fringe Benefits	**51,666**	**93,637**	**131,146**	**113,426**
	Total Plant Personnel	**276,857**	**317,192**	**402,238**	**365,265**
	PLANT OPERATING EXPENSES				
180	Training & Travel	1,583	1,735	3,364	10,000
191	Education/Outreach/Public Relations	0	0	0	300
235	Memberships/Dues/Licenses	230	170	120	250
237	Advertising	0	150	1,900	
241	Utilities	134,704	140,700	150,000	160,000
245	Telephone	7,842	8,140	8,500	8,500
253	Audit	5,830	6,000	6,000	6,170
256	Contracted Services	11,728	6,728	8,500	8,500
260	R & M Equipment	22,530	23,000	40,000	40,000

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
261	R & M Vehicle	132	420	1,000	2,000
262	Property Maintenance	4,358	2,900	5,000	5,500
263	Lease & Maintenance Agreements	6,197	6,561	15,000	82,000
267	Chemicals, Lab Supplies and Analysis	3,955	8,045	5,000	45,000
277	Reservoir Inspection/Cleaning	7,404	20,000	20,000	20,000
285	Fuel Billed by Public Works	2,747	3,000	5,000	5,000
289	Repairs by PW Shop	1,561	2,500	2,500	3,000
310	Office & Operational Supplies	7,716	5,660	7,600	9,500
322	Chemicals	25,430	27,600	35,000	
326	Uniforms	1,303	1,600	2,000	2,500
333	Tools, Furniture & Equipment	0	500	2,500	5,000
337	State & County Permits & Fees	0	0	0	10,000
511	Building Insurance	22,206	21,572	23,000	
513	Liability Insurance	4,319	4,416	4,700	
515	Errors & Ommissions Ins	2,122	2,597	2,600	
521	Insurance	1,570	1,854	1,854	70,000
540	Depreciation Expense	286,302	295,952	295,952	300,000
990	Contingency	0	0	181,303	208,904
	Total Plant Operations	**561,768**	**591,800**	**828,393**	**1,002,124**
	WATER SYSTEM (52102)				
	SALARIES				
111	SALARIES	110,881	111,828	111,756	115,109
118	Overtime	0	0	3,000	0
	Total Compensation	**110,881**	**111,828**	**114,756**	**115,109**
	BENEFIT EXPENDITURES				
151	Health Insurance	16,358	16,360	16,742	16,742
152	Life Insurance	677	751	699	775
153	FICA	6,183	6,933	7,115	7,137
154	Medicare	1,446	1,622	1,664	1,669
155	Retirement	9,710	9,986	10,248	10,279
156	Workers Comp Insurance	9,298	9,490	13,000	9,860
158	Medical Testing	115	50	500	300
	Total Fringe Benefits	**43,787**	**45,192**	**49,968**	**46,762**
	Total System Personnel	**154,668**	**157,020**	**164,724**	**161,871**
	SYSTEM OPERATING EXPENSES				
180	Training & Travel	0	905	905	2,000
235	Memberships/Dues/Licenses	250	250	300	500
241	Utilities	2,169	2,582	4,500	4,500
245	Telephone	1,640	1,520	2,100	2,100
254	Engineering Services	175	0	2,500	52,500
256	Contracted Services	0	0	0	0
260	R & M Equipment	0	3,500	4,500	5,000
261	R & M Vehicle	168	1,000	2,500	2,500
262	Property Maintenance	1,954	1,470	2,000	4,000
263	Lease & Maintenance Agreements	21,470	23,528	32,000	40,000
285	Fuel Billed by Public Works	3,205	3,445	7,000	7,000

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
289	Repairs by PW Shop	1,807	1,550	3,000	3,000
310	Office & Operational Supplies	18,161	20,061	30,200	30,200
326	Uniforms	1,190	1,323	1,500	2,000
333	Tools, Furniture & Equipment	3,000	2,000	3,000	3,000
391	Meters	3,041	5,433	20,000	20,000
	Total System Operations	**58,229**	**68,567**	**116,005**	**178,300**
	Combined Total Personnel	431,525	474,212	566,962	527,136
	Combined Total Operations	619,997	660,367	944,398	1,180,424
	Net Income (Loss)	312,166	478,451	0	0

South Plant	
SCADA system update	50,000
Elevated Tank	2,000,000
New Plant with elevated Tank (5 years) to replace north plant and tank	10,000,000
Truck	30,000


FLAG CITY
Millington, TN

Operating Budget

Category	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
Revenues	2,296,281	3,110,956	2,034,300	2,152,480
Personnel	609,262	639,840	712,460	676,138
Operations	918,469	1,032,750	1,321,840	1,476,342
Net Income	768,550	1,438,366	0	0
June 30 Fund Balance	14,364,426	15,802,792	14,364,426	15,802,792
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	9.5

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 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
34191	Discounts Forfeited	24,216	20,660	24,000	10,000
34200	Sewer Revenue	1,004,547	1,116,700	1,092,000	1,161,680
34201	Sewer Revenue (MLGW Collected)	55,773	70,704	38,000	72,800
34215	BFI Lechate Agreement	65,629	49,000	60,000	52,000
34225	Sewer Revenue (Shelby Cty)	159,045	131,000	100,000	104,000
34230	Sewer Revenue (U.S. Navy)	861,473	1,000,000	700,000	728,000
34246	Food Est FOG Fees	4,500	3,700	5,000	4,000
34292	Sewer Development Fees	2,820	1,000	0	0
34294	Sewer Tap	2,000	500	500	500
34295	Sewer Service Conn Fee	10,313	9,638	10,000	9,500
	REVENUES	**2,190,316**	**2,402,902**	**2,029,500**	**2,142,480**
36058	CDBG Grant Sand Filters ETC	94,786	642,000	0	0
37001	Interest Income	9,538	65,453	4,800	10,000
38060	Auction Proceeds	1,642	0	0	0
38061	Sale of Surplus Property	0	601	0	0
	OTHER REVENUE	**105,965**	**708,054**	**4,800**	**10,000**
	TOTAL SEWER FUND REVENUE	**2,296,281**	**3,110,956**	**2,034,300**	**2,152,480**
	SEWER PLANT (52201)				
	Salaries				
111	Salaries	307,235	313,000	313,285	298,895
118	Overtime	33	101	0	500
124	Part Time	0	0	0	20,000
135	Holiday Pay	160	0	0	0
136	Vacation Pay at Retirement	0	0	0	0
140	Reimb for billing by City Hall	41,250	42,050	42,050	42,050
143	Allocate PW Director	18,435	18,988	18,988	18,988
	Total Compensation	**367,113**	**374,139**	**374,323**	**380,433**
	Benefit Costs				
151	Health Insurance	37,045	36,995	37,862	27,044
152	Life Insurance	1,901	1,825	1,965	2,017
153	FICA	17,544	19,412	19,424	19,802
154	Medicare	4,103	4,540	4,543	4,631
155	Retirement	27,238	27,951	27,976	26,691
156	Workers Comp Insurance	10,205	9,572	11,200	10,000
158	Medical Testing	268	50	1,000	500
161	Retiree Insurances	1,492	1,501	3,000	3,000
162	OPEB Expense	22,473	40,000	75,000	50,000
	Total Fringe Benefits	**122,268**	**141,846**	**181,970**	**143,685**
	Total Plant Personnel	**489,381**	**515,985**	**556,293**	**524,118**
	Plant Operating Expenses				
180	Training & Travel	644	860	2,500	3,000

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
235	Memberships/Dues/Licenses	95	120	120	120
237	Advertising	116	0	150	
241	Utilities	140,299	168,000	180,000	200,000
245	Telephone	4,694	4,700	4,700	4,900
253	Audit	5,830	6,000	6,000	6,170
254	Engineering Services	1,600	1,131	8,000	58,000
260	R & M Equipment	12,448	30,000	45,000	55,000
261	R & M Vehicle	3,275	1,000	1,000	2,000
262	Maintenance	2,703	1,300	2,500	2,500
263	Lease & Maintenance Agreements	7,149	7,500	8,500	56,450
266	Lab Analysis	7,367	8,130	10,600	
267	Chemicals, Lab Supplies and Analysis	4,057	3,800	4,600	25,000
285	Fuel Billed by Public Works	5,009	8,900	9,000	10,000
289	Repairs by PW Shop	378	1,000	1,200	1,500
310	Office & Operational Supplies	7,878	4,500	12,000	12,000
322	Chemicals	5,900	6,500	7,800	
326	Uniforms	3,166	3,400	3,400	3,600
333	Tools, Furniture & Equipment	2,162	572	6,000	6,000
337	State & County Permits & Fees	11,715	8,000	14,975	15,000
511	Building Insurance	30,124	33,081	32,000	
513	Liability Insurance	265	282	305	
515	Errors & Ommissions Ins	2,936	3,568	3,400	
521	Insurance	1,817	2,368	1,800	45,767
540	Depreciation	545,010	600,000	600,000	650,000
801	Interest Expense - SRLF Loan	37,260	35,340	35,340	33,408
	Total Plant Operations	**843,897**	**940,052**	**1,000,890**	**1,190,415**
	SEWER SYSTEM (52202)				
	Salaries				
111	SALARIES	94,285	92,991	97,125	96,063
118	OVERTIME	92	500	9,000	9,000
124	Part Time	0	0	20,000	20,000
136	Vacation Pay at Retirement	0	0	0	0
	Total Compensation	**94,377**	**93,491**	**126,125**	**125,063**
	Benefit Costs				
151	Health Insurance	10,067	14,262	10,302	7,356
152	Life Insurance	554	601	614	652
153	FICA	5,395	5,796	7,820	7,754
154	Medicare	1,262	1,356	1,829	1,813
155	Retirement	8,227	8,349	9,477	9,382
	Total Fringe Benefits	**25,504**	**30,364**	**30,042**	**26,957**
	Total System Personnel	**119,881**	**123,855**	**156,167**	**152,020**
	System Operating Expenses				
180	Training & Travel	0	7	200	1,000

Acct #	Account Name	FY 2018 Actual	FY 2019 Forecast	FY 2019 Budget	FY 2020 Request
235	Memberships/Dues/Licenses	100	100	200	200
241	Utilities	16,454	17,815	30,000	30,000
258	SSES & Rehab	33,105	42,870	50,000	60,000
260	R & M Equipment	410	3,000	5,000	5,000
261	R & M Vehicle	2,213	2,000	2,500	2,500
262	Property Maintenance	3,360	3,056	5,000	5,000
263	Lease & Maintenance Agreements	3,793	5,000	10,000	10,000
285	Fuel Billed by Public Works	3,205	4,750	7,000	7,000
289	Repairs by PW Shop	5,486	5,000	6,500	6,500
310	Office & Operational Supplies	3,313	5,400	7,500	7,500
326	Uniforms	1,683	2,200	2,000	2,500
331	Gas & Oil (purchased direct)	0	0	4,000	200
333	Tools, Furniture & Equipment	1,450	1,500	2,000	2,000
990	Contingency	0	0	189,050	146,527
	Total System Operations	**74,573**	**92,698**	**320,950**	**285,927**
	Combined Total Personnel	609,262	639,840	712,460	676,138
	Combined Total Operations	918,469	1,032,750	1,321,840	1,476,342
	Net Income (Loss)	**768,550**	**1,438,366**	0	0

Replacement of Small Sewer Truck	150,000
Replace Sewer Lift Station (Old Millington Road)	200,000
Replace Tractor	35,000
Replace backhoe	75,000
Replace Generator	106,000
Replace Screw Pumps	500,000
Roof replacement RAS Building	8,000
Water Sampler (2)	20,000


FLAG CITY
Millington, TN

Category	FY 2018	FY 2019	FY 2019 Budget	FY 2020 Request
Revenues			24,056,681	1,000,440
Capital Expenditures			22,356,681	1,746,800
Net Transfers			1,700,000	(746,360)
Net			0	0
June 30 Fund Balance	4,112,087	1,787,000	4,112,087	1,787,000

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 FY19. The FY20 budget assumes that unexpended FY19 projects will be carried forward and funded in part by $2,605,488 of the debt issues. New projects in FY20 will be funded by $765,000 of the debt and other sources. The balance of the debt issues of $1,629,512 is budgeted for use in FY21 and beyond.

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

Capital Improvement Program Fund

Line Item Detail

Acct #	Account Name	FY 2019 Budget	FY 2020 Proposed	FY 2021 Proposed	FY 2022 Proposed	FY 2023 Proposed	FY 2024 Proposed
	Revenues						
36042	TDOT Grant - Raleigh Millington Bridge	4,480,000	0	0	0	0	0
36046	Grant for Navy Rd Streetscape Phase II	1,780,000	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	307,901	0	0	0	0	0
36052	IDB VP Utility Poles	50,000	0	0	0	0	0
36053	TDOT TFLAP Grant	2,133,392	0	0	0	0	0
36054	DRA TFLAP Grant	225,447	0	0	0	0	0
36057	CMAQ Phase II	905,559	0	0	0	0	0
36059	TDOT Grant - ADA Transition Plan	360,000	0	0	0	0	0
36060	TDOT Grant - Raleigh Millington/385 Interchange	527,200	0	0	0	0	0
36061	Aycock Park Playground Grant	37,872	0	0	0	0	0
36062	TDOT Grant - Sykes Rd Paving	524,528	0	0	0	0	0
36063	TDOT Grant - Big Creek Church Rd Paving	670,200	0	0	0	0	0
36064	TDOT Grant - Shelby Rd Bridge Renovation	980,800	0	0	0	0	0
36065	SCG CDBG Grant for park	200,000	0	0	0	0	0
36066	SCG Grant for Airport	100,000	0	0	0	0	0
36067	TDOT Grant US 51 Multimodal	950,000	0	0	0	0	0
36068	SCG Grant for Veterans Memorial	52,500	0	0	0	0	0
36068	TDOT Grant - ADA Improvements on Navy Rd - Veterans to Bethuel	0	225,440	160,000	902,016	0	0
37001	Interest Income	0	0	0	0	0	0
37499	Misc. Revenue	0	0	0	0	0	0
37500	Bond Proceeds	4,102,579	765,000	705,000	924,512		0
37501	School Bond Proceeds	2,000,000	0	0	0	0	0
38990	Planned Use of Fund Balance	3,598,703	10,000	0	0	0	0
	Total Revenues	24,056,681	1,000,440	865,000	1,826,528	0	0

Acct #	Account Name	FY 2019 Budget	FY 2020 Proposed	FY 2021 Proposed	FY 2022 Proposed	FY 2023 Proposed	FY 2024 Proposed
	Public Works Expenditures (41600)						
108	Paving City Streets	486,702	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
155	Raleigh Millington/Big Creek Bridge	5,600,000	0	0	0	0	0
163	Navy Rd Streetscape Phase II 36046	2,225,000	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	2,666,740	0	0	0	0	0
180	CMAQ ITS Expansion	905,559	0	0	0	0	0
181	Roof - Public Works Admin & Shops Building	136,218	0	0	0	0	0
188	ADA Transition Plan	450,000	0	0	0	0	0
190	Raleigh Millington/385 Interchange	659,000	0	0	0	0	0
201	Sykes Rd Paving	655,660	0	0	0	0	0
202	Big Creek Church Rd Paving	837,750	0	0	0	0	0
203	Shelby Rd Bridge Renovation	1,226,000	0	0	0	0	0
204	US 51 Multimodal	950,000	0	0	0	0	0
	Glenco Extension to Veterans Parkway	0	0	0	0	0	0
	Dump Truck - Streets	0	0	0	100,000	0	0
	ADA Improvements from Veterans to Bethuel on Navy Rd	0	281,800	200,000	1,127,520	0	0
		17,875,629	1,281,800	1,200,000	2,227,520	1,000,000	1,000,000
	Fire						
105	New Fire Station #2	2,000,000	0	0	0	0	0
192	800 MHz radio upgrade - Fire Dept	366,754	0	0	0	0	0
193	Replace Admin P/U Trucks - Fire BC, Fire Marshall & Chief	38,246	35,000	40,000	0	0	0
	Replace fire engine	0	0	0	0	500,000	0
	Fire Training Academy Improvements	0	0	75,000	0	0	0
	Station 1 Improvements	0	50,000	0	0	0	0
	New Fire Station 1	0	0	0	0	0	1,500,000
		2,405,000	85,000	115,000	0	500,000	1,500,000
	Police						
139	Police Cars	100,058	110,000	110,000	110,000	110,000	110,000
194	800 MHz radio upgrade - Police Dept	500,000	0	0	0	0	0
195	Fiber/Microwave Connection - Police to Shake Rag Tower - Guess	200,000	0	0	0	0	0
		800,058	110,000	110,000	110,000	110,000	110,000

Capital Improvement Program Fund

Line Item Detail

Acct #	Account Name	FY 2019 Budget	FY 2020 Proposed	FY 2021 Proposed	FY 2022 Proposed	FY 2023 Proposed	FY 2024 Proposed
	Arts, Recreation and Parks						
165	ARP - Park Renovations & Upgrades	37,872	20,000	10,000	10,000	10,000	10,000
183	Biloxi Fields Expansion with Gym and 2 Ball Fields	700,000	200,000	0	0	0	0
184	USA Stadium Equipment Purchases	0	0	0	0	0	0
196	Gym AC System	75,000	0	0	0	0	0
199	Parks & Rec Truck	21,872	0	0	0	0	0
200	Baker Renovations	16,566	0	0	0	0	0
205	Veterans Memorial	150,000	0	0	0	0	0
		1,001,310	220,000	10,000	10,000	10,000	10,000
	General						
179	Blight Removal	31,384	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
197	Airport - Match for Grant	100,000	0	0	0	0	0
198	Airport - SCG Grant	100,000	0	0	0	0	0
	Court & Clerk Improvements	0	0	10,000	0	0	0
138	Bond Issuance Costs	0	30,000	0	0	0	0
		274,684	50,000	30,000	20,000	20,000	20,000
	Total Capital	22,356,681	1,746,800	1,465,000	2,367,520	1,640,000	2,640,000
	Transfers						
751	Transfer from General Fund	(300,000)	(746,360)	(600,000)	(540,992)	(500,000)	(500,000)
765	Transfer to Schools CIP	2,000,000	0	0	0	0	0
	Total Transfers	1,700,000	(746,360)	(600,000)	(540,992)	(500,000)	(500,000)
	Total Capital Expenditures and Transfers	24,056,681	1,000,440	865,000	1,826,528	1,140,000	2,140,000
	Net Budget	0	0	0	0	(1,140,000)	(2,140,000)

Category	FY 2018	FY 2019	FY 2019 Budget	FY 2020 Request
Revenues			6,304,289	1,229,000
Capital Expenditures			7,304,289	1,229,000
Transfers			(1,000,000)	0
Net			0	0
June 30 Fund Balance	4,180,084	3,465,000	4,180,084	3,465,000

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.

The School Board is conducting a Study to develop a Master Facilities Plan. Therefore they have canceled their five year plan and developed a one year capital budget. Once the Study is complete, the School Board will present its future plans to the City.

School Capital Projects Fund

Line Item Detail

Acct #	Account Name	FY 2019 Budget	FY 2020 Proposed	FY 2021 Proposed	FY 2022 Proposed	FY 2023 Proposed	FY 2024 Proposed
	Revenues						
44990	Other Local Revenue	0	500,000	0	0	0	0
49100	Bond Issue	2,000,000	0	0	0	0	0
	Planned Use of Fund Balance	4,304,289	729,000	0	0	0	0
	Total Revenues	6,304,289	1,229,000	0	0	0	0
	Expenditures 91300						
304	Architects	88,000	0	0	0	0	0
321	Engineering Services	50,000	0	0	0	0	0
706	Building Construction	6,051,289	50,000	0	0	0	0
	Demolition of Civic Center	350,000	0	0	0	0	0
	Resurface Parking Lots	205,000	0	0	0	0	0
	Intercom Upgrade (excludes E A Harrold)	50,000	0	0	0	0	0
	Fire & Security Upgrades	75,000	0	0	0	0	0
	Roof Repairs	60,000	0	0	0	0	0
	HVAC Phased Replacement	300,000	0	0	0	0	0
	Technology Upgrades	75,000	0	0	0	0	0
	Paving Projects at all Schools	0	100,000	0	0	0	0
	Renovation- Miles Park	0	95,000	0	0	0	0
	Paving Miles Park (ADA & Title 9)	0	60,000	0	0	0	0
	EA Harrold Gym Roof	0	375,000	0	0	0	0
	EA Harrold Main Bldg Roof	0	175,000	0	0	0	0
	Tuck Pointing Roof, Parapet, & Walls	0	15,000	0	0	0	0
	MCHS Roofing	0	125,000	0	0	0	0
	Roof Replacement-MCHS HS Football Locker Room	0	50,000	0	0	0	0
	MCHS Masonry Building Improvement	0	184,000	0	0	0	0
	Total Capital Expenditures	7,304,289	1,229,000	0	0	0	0
	Transfers						
	Transfer in Fund 141	(1,000,000)	0	0	0	0	0
	Net Budget	0	0	0	0	0	0