

Budget Fiscal Year 2021



Terry Jones, Mayor

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City of Millington

City Officials

Board of Mayor and Aldermen

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

School Board

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

Courts

Wilson Wages, Judge

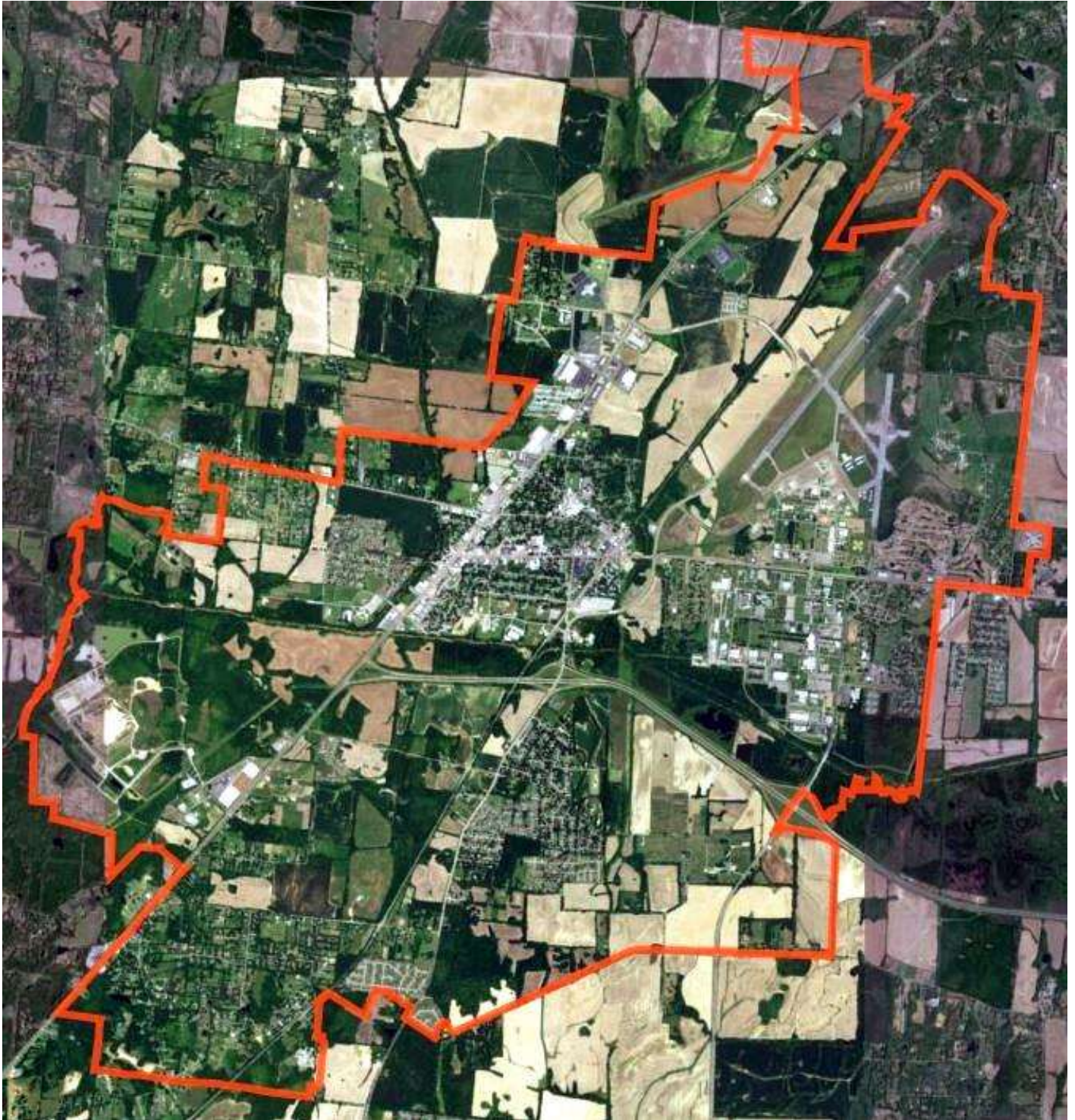
Appointed Officials

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

Department Directors

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

Millington City Limits Aerial View



General Information

Millington's Government

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

Fiscal Year

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

Basis of Budgeting

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

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

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

The City has these Governmental Funds:

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

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

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

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

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

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

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

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

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

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

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

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

The City has these Proprietary (Enterprise) Funds:

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

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

Budget Process

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

Budgetary Control

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

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

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

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

Operating Budget

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

Revenues

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

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

Expenditures and Expenses

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

Capital Improvements Program

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

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

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

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

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

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

Financing

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

Debt Management

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

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

Fiscal Year 2021 Budget Highlights

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

Proposed Budget by Fund Expenditures and Transfers to Other Funds

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

Summary of Full-Time and Elected Positions

City Government

General Fund

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

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

Total Positions 144

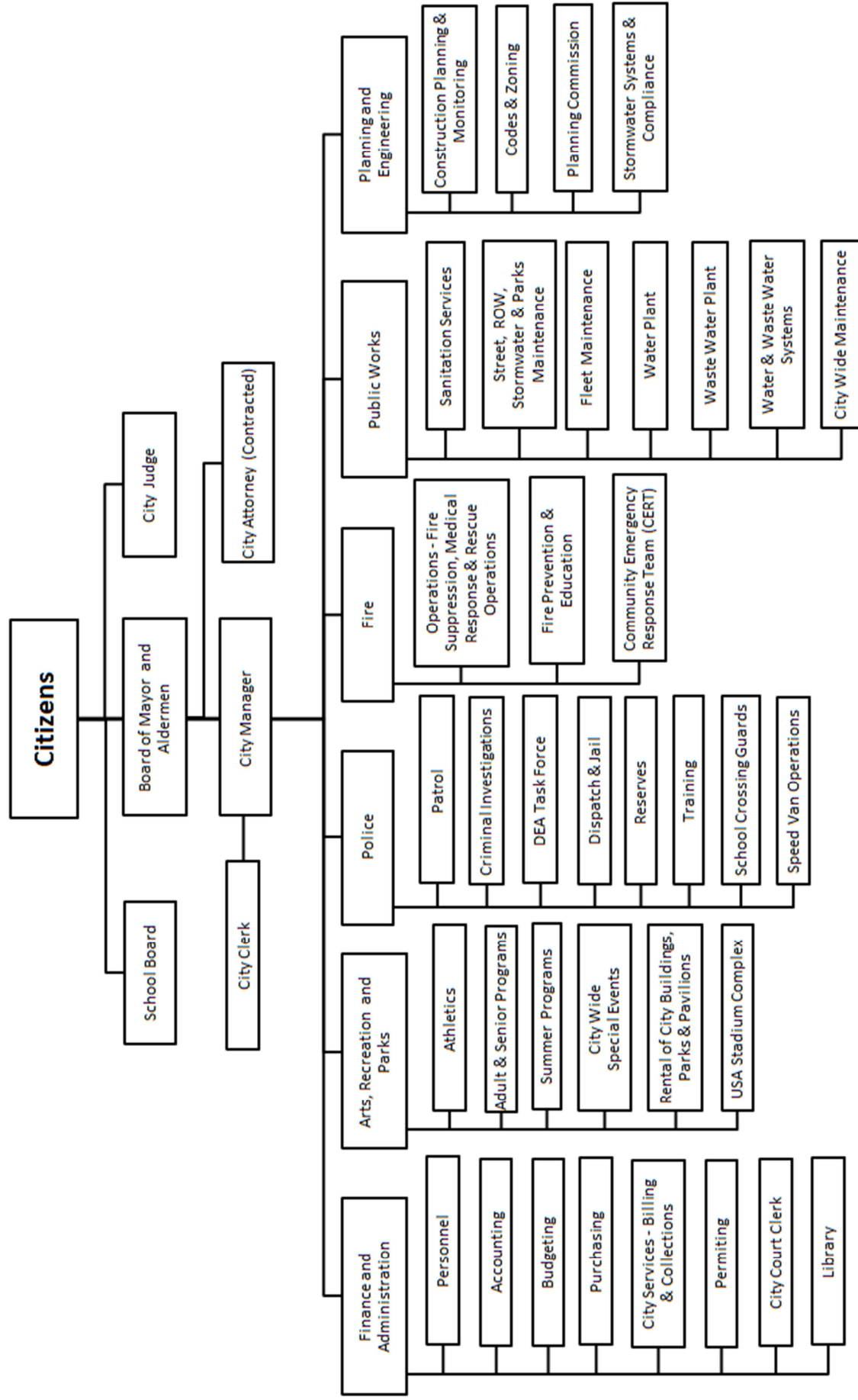
Total Positions excluding Elected Officials 135

Municipal Schools

| | |
|------------------------------|-----------|
| General Purpose School Fund | 274 |
| School Federal Projects Fund | 22 |
| School Cafeteria Fund | <u>22</u> |

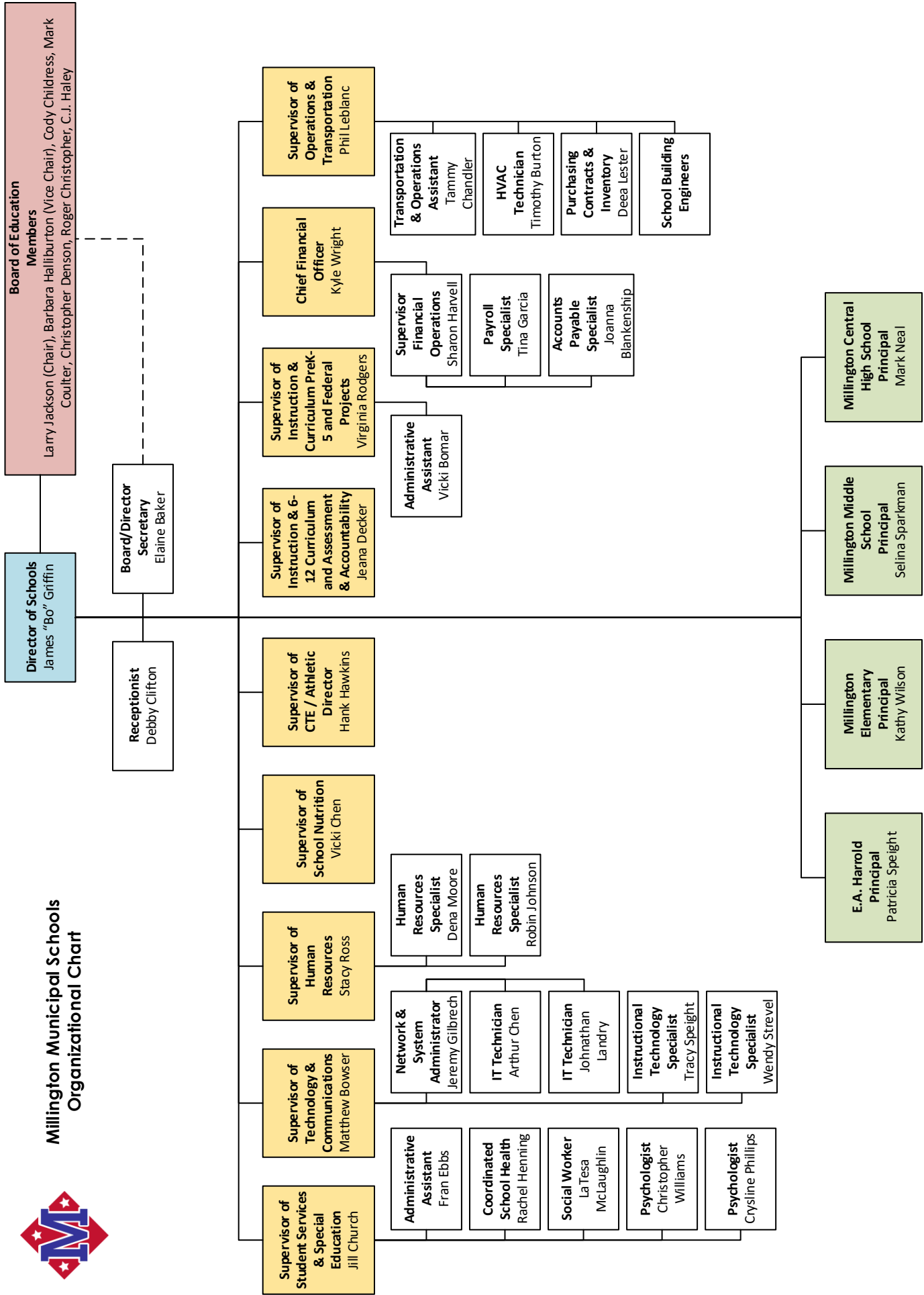
Total Positions 318

City of Millington





Millington Municipal Schools Organizational Chart



Outstanding Debt As of June 30, 2020

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

Future Debt Service

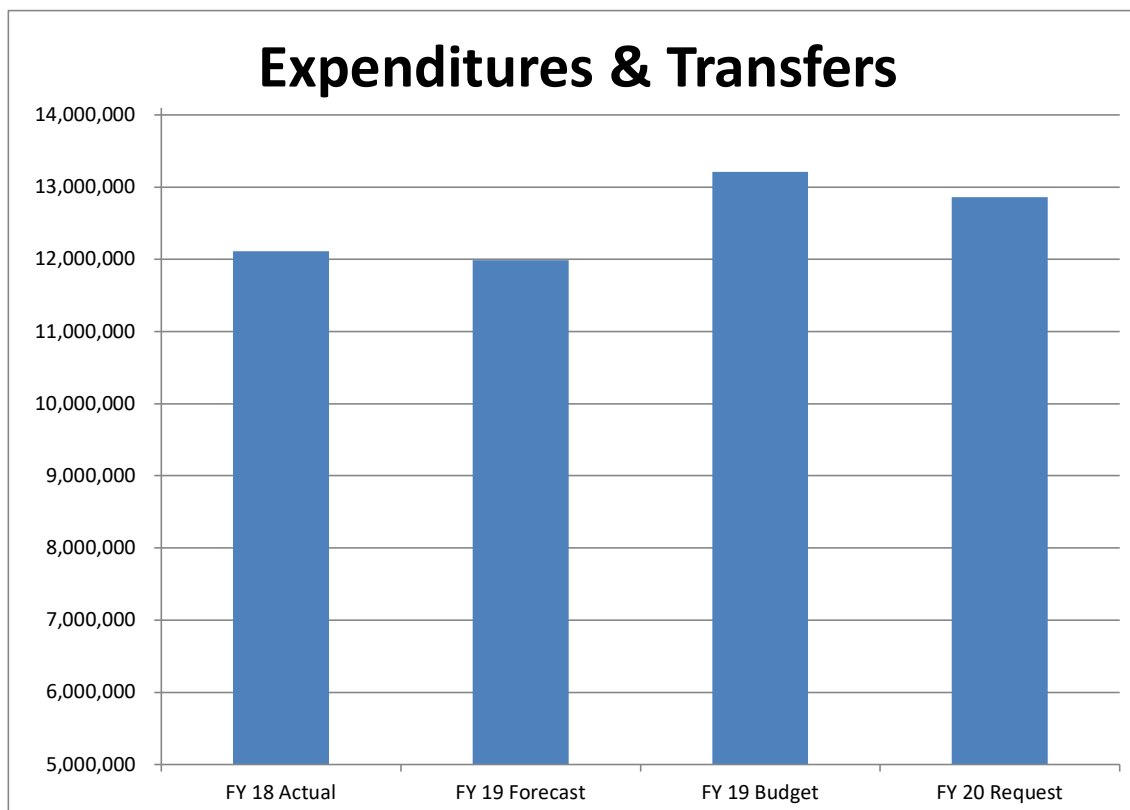
| FY | Governmental Funds ** | | | Sewer Fund | | |
|------|-----------------------|-----------|------------|------------|----------|-----------|
| | Principal | Interest | Total | Principal | Interest | Total |
| 2021 | 679,500 | 380,850 | 1,060,350 | 132,564 | 31,452 | 164,016 |
| 2022 | 702,000 |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

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

Operating Budget

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

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

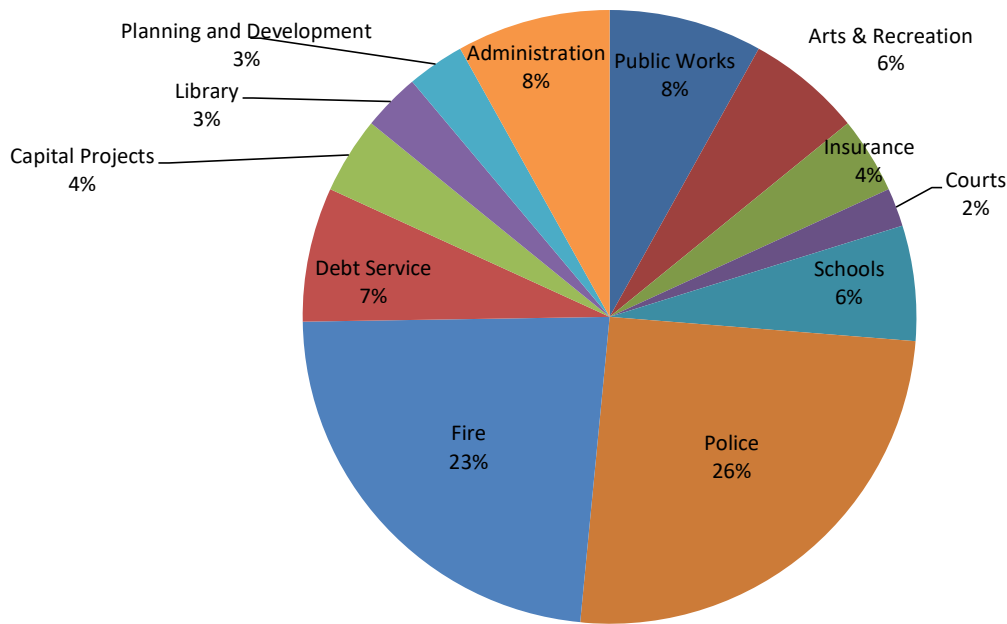




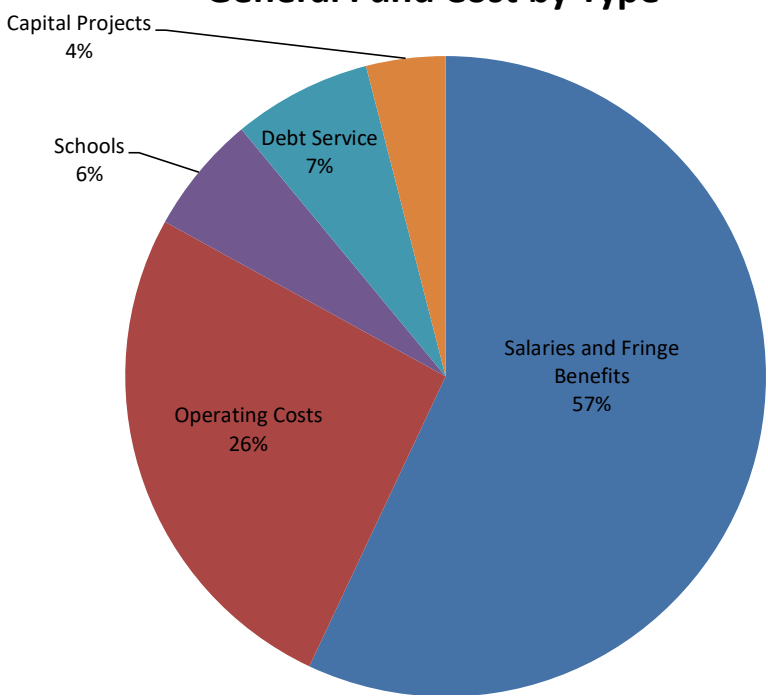
Operating Budget

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

General Fund Cost by Function



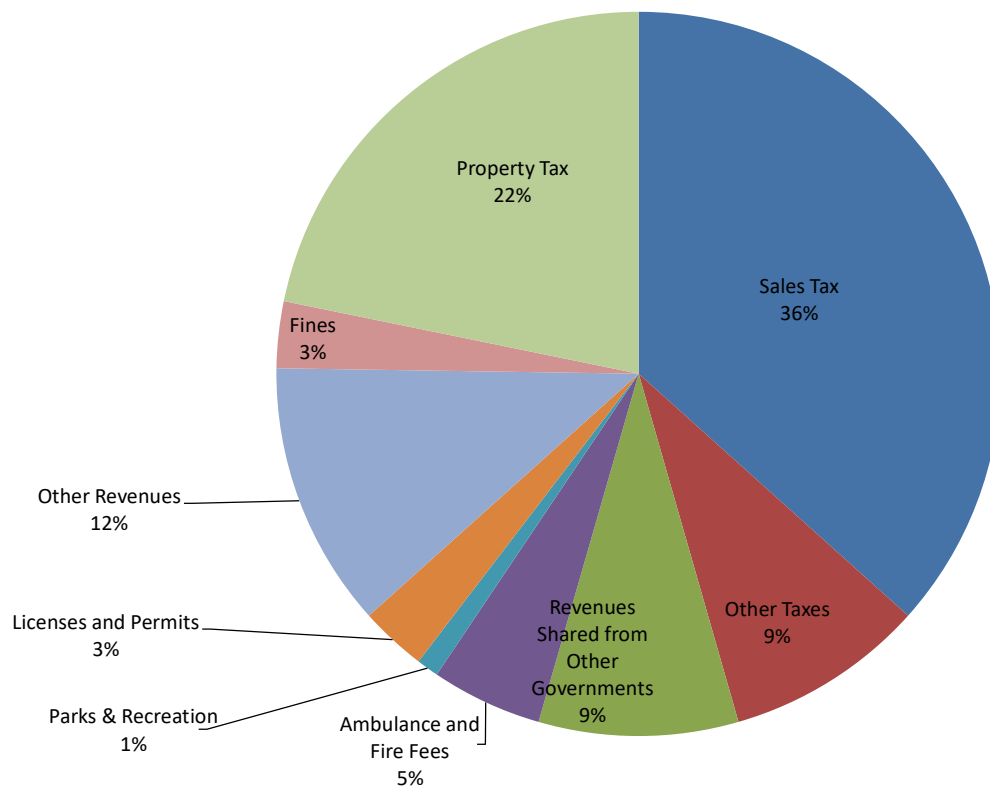
General Fund Cost by Type



Operating Budget

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

Source of General Fund Revenues



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

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

General Fund

Revenue Detail

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



Operating Budget

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

Finance and Administration includes these sections:

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

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

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



Operating Budget

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

Operating Budget

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

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

Operating Budget

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

| Acct # | Account Name | FY 2019 Actual | FY 2020 Forecast | FY 2020 Budget | FY 2021 Request |
|----------------------------|--|----------------|------------------|----------------|-----------------|
| GENERAL GOVERNMENT (41100) | | | | | |
| FRINGE BENEFITS | | | | | |
| 156 | Workers Comp Insurance | 185,794 | 144,077 | 173,600 | 173,600 |
| 158 | Medical Testing | 12,610 | 10,000 | 20,000 | 20,000 |
| 161 | Retiree Insurances | 71,472 | 64,800 | 105,000 | 105,000 |
| | Total Fringe Benefits | 269,876 | 218,877 | 298,600 | 298,600 |
| | Total Personnel | 269,876 | 218,877 | 298,600 | 298,600 |
| OPERATING EXPENDITURES | | | | | |
| 253 | Audit | 3,000 | 3,000 | 3,000 | 3,200 |
| 521 | Insurance | 199,338 | 216,577 | 225,000 | 225,000 |
| 606 | Debt Payment to Shelby County Schools | 230,219 | 230,219 | 230,219 | 230,219 |
| 945 | Real Estate and Improvements | 599,193 | - | - | - |
| 990 | Contingency | - | - | 59,379 | - |
| | Total Operations Expenditures | 1,031,750 | 449,796 | 517,598 | 458,419 |
| | Total Expenditures | 1,301,626 | 668,673 | 816,198 | 757,019 |
| 752 | Transfer to/from Streets Fund | 0 | 0 | 191,793 | 90,003 |
| 761 | Transfer to/from CIP Fund | 300,000 | 746,360 | 746,360 | 500,000 |
| 762 | Transfer to/from General Purpose School Fund | 500,000 | 500,000 | 500,000 | 500,000 |
| | TOTAL TRANSFERS | 800,000 | 1,246,360 | 1,438,153 | 1,090,003 |
| | Total Operations | 1,831,750 | 1,696,156 | 1,955,751 | 1,548,422 |
| | Total General Government | 2,101,626 | 1,915,033 | 2,254,351 | 1,847,022 |

Operating Budget

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

Operating Budget

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

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

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

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

Operating Budget

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

Operating Budget

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

Full Time Staffing Detail

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

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

Operating Budget

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

Operating Budget

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

Public Works includes these sections:

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

| Acct # | Account Name | FY 2019 Actual | FY 2020 Forecast | FY 2020 Budget | FY 2021 Request |
|------------------------|--------------------------------|----------------|------------------|----------------|-----------------|
| PUBLIC WORKS | | | | | |
| SALARIES & WAGES | | | | | |
| 111 | Salaries | 570,416 | 641,252 | 638,381 | 680,715 |
| 114 | Workers Comp Pay | (300) | - | - | - |
| 118 | Overtime | 184 | 350 | 5,000 | - |
| 124 | Part-Time Labor | - | - | 20,000 | - |
| 136 | Vacation Pay at Retirement | - | - | - | - |
| 142 | Reimb for Drain Cleaning by St | (111,800) | (111,800) | (111,800) | (111,800) |
| 143 | Allocate PW Director | (56,964) | (56,964) | (56,964) | (56,964) |
| | Total Compensation | 401,537 | 472,838 | 494,617 | 511,951 |
| FRINGE BENEFITS | | | | | |
| 151 | Health Insurance | 76,850 | 72,468 | 74,953 | 82,350 |
| 152 | Life Insurance | 3,187 | 3,512 | 4,308 | 4,594 |
| 153 | FICA | 32,562 | 37,304 | 41,130 | 42,204 |
| 154 | Medicare | 7,649 | 8,717 | 9,620 | 9,871 |
| 155 | Retirement | 50,419 | 50,858 | 57,454 | 60,788 |
| 157 | Unemployment Comp | - | - | - | - |
| | Total Fringe Benefits | 170,667 | 172,859 | 187,465 | 199,807 |
| | Total Personnel | 572,204 | 645,697 | 682,082 | 711,758 |
| OPERATING EXPENDITURES | | | | | |
| 241 | Utilities | 14,424 | 12,000 | 18,500 | 20,000 |
| 245 | Telephone | 6,413 | 6,143 | 7,500 | 8,230 |
| 260 | R & M Equipment | 586 | 6,200 | 5,200 | 6,700 |
| 261 | R & M Vehicle | - | 3,500 | 11,500 | 10,000 |
| 262 | Property Maintenance | 8,905 | 21,200 | 23,000 | 22,500 |
| 263 | Lease & Maintenance Agreements | 6,619 | 11,284 | 10,000 | 12,000 |
| 285 | Fuel Billed by Public Works | (161,517) | (226,604) | (204,600) | (621,385) |
| 286 | Gas Purchases | 110,910 | 154,226 | 144,030 | 419,648 |
| 287 | Diesel Purchases | 53,940 | 78,552 | 72,570 | 213,737 |
| 288 | Inventory Purchases | 94,677 | 102,874 | 123,700 | 147,500 |
| 289 | Repairs by PW Shop | (81,914) | (95,206) | (114,700) | (137,500) |
| 310 | Office & Operational Supplies | 8,429 | 8,597 | 11,500 | 11,600 |
| 312 | Equipment Purchases | 213 | - | - | - |
| 325 | Dog & Animal Control Expense | - | 200 | 500 | 800 |
| 326 | Uniforms | 3,088 | 3,190 | 4,800 | 5,300 |
| 331 | Gas & Oil (purchased direct) | 2,909 | 2,000 | 4,500 | 4,500 |
| 332 | Shop Supplies | 6,827 | 10,000 | 10,000 | 12,000 |
| 333 | Tools, Furniture & Equipment | 4,407 | 6,094 | 21,500 | 21,500 |
| 335 | Tools | 4,584 | - | - | - |
| 342 | Grounds Maintenance | 1,413 | - | - | - |
| 942 | Vehicle Purchases | 34,714 | - | - | - |
| 943 | Equipment Purchases | - | - | - | 5,000 |
| 945 | Real Estate and Improvements | 66,177 | - | - | - |
| | Total Operations | 185,802 | 104,250 | 149,500 | 162,130 |
| | Total Public Works | 758,006 | 749,947 | 831,582 | 873,888 |

Operating Budget

| Category | FY 2019 Actual | FY 2020 Forecast | FY 2020 Budget | FY 2021 Request |
|----------------|-------------------|---------------------|-------------------|--------------------|
| Personnel | 209,243 | 219,181 | 221,329 | 225,849 |
| Operations | 133,697 | 79,584 | 106,600 | 119,300 |
| Total | 342,940 | 298,765 | 327,929 | 345,149 |
| 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 2019 Actual | FY 2020 Forecast | FY 2020 Budget | FY 2021 Request |
|------------------------|--|----------------|------------------|----------------|-----------------|
| PUBLIC WORKS (43000) | | | | | |
| SALARIES & WAGES | | | | | |
| 111 | Salaries | 220,387 | 237,860 | 233,764 | 243,114 |
| 124 | Part-Time Staff | - | - | - | - |
| 136 | Vacation Pay at Retirement | - | - | - | - |
| 143 | Allocate PW Director | (75,952) | (75,952) | (75,952) | (75,952) |
| | Total Compensation | 144,435 | 161,908 | 157,812 | 167,162 |
| FRINGE BENEFITS | | | | | |
| 151 | Health Insurance | 28,349 | 19,525 | 23,182 | 16,742 |
| 152 | Life Insurance | 1,316 | 1,272 | 1,577 | 1,637 |
| 153 | FICA | 12,687 | 14,271 | 14,493 | 15,073 |
| 154 | Medicare | 2,967 | 3,330 | 3,390 | 3,525 |
| 155 | Retirement | 19,489 | 18,875 | 20,875 | 21,710 |
| | Total Fringe Benefits | 64,809 | 57,273 | 63,517 | 58,687 |
| | Total Personnel | 209,243 | 219,181 | 221,329 | 225,849 |
| OPERATING EXPENDITURES | | | | | |
| 241 | Utilities | 14,424 | 12,000 | 18,500 | 20,000 |
| 245 | Telephone | 4,297 | 4,700 | 5,600 | 6,000 |
| 260 | R & M Equipment | 586 | 5,000 | 3,500 | 5,000 |
| 261 | R & M Vehicle | - | 2,000 | 6,000 | 6,000 |
| 262 | Property Maintenance | 8,905 | 20,000 | 20,000 | 20,000 |
| 263 | Lease & Maintenance Agreements | 6,619 | 11,284 | 10,000 | 12,000 |
| 285 | Fuel Billed by Public Works | (167,399) | (232,778) | (216,600) | (633,385) |
| 286 | Gas Purchases | 110,910 | 154,226 | 144,030 | 419,648 |
| 287 | Diesel Purchases | 53,940 | 78,552 | 72,570 | 213,737 |
| 288 | Inventory Purchases | 94,677 | 102,874 | 123,700 | 147,500 |
| 289 | Repairs by PW Shop | (85,763) | (102,874) | (123,700) | (147,500) |
| 310 | Office & Operational Supplies | 7,732 | 7,800 | 10,000 | 10,000 |
| 320 | Animal Control | 213 | | | |
| 325 | Dog & Animal Control Expense | - | 200 | 500 | 800 |
| 326 | Uniforms | 2,064 | 1,600 | 3,000 | 3,000 |
| 331 | Gas & Oil (purchased direct) | 2,909 | 2,000 | 4,500 | 4,500 |
| 332 | Shop Supplies | 6,827 | 10,000 | 10,000 | 12,000 |
| 333 | Tools, Furniture & Equipment | 3,980 | 3,000 | 15,000 | 15,000 |
| 335 | Tools | 2,599 | - | - | - |
| 942 | Vehicle Purchases | - | - | - | - |
| 943 | Equipment Purchases | - | - | - | 5,000 |
| 946 | Buildings | 66,177 | - | - | - |
| | Total Operations | 133,697 | 79,584 | 106,600 | 119,300 |
| | Total Public Works - Admin/Shop | 342,940 | 298,765 | 327,929 | 345,149 |

Operating Budget

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

Operating Budget

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

Full Time Staffing Detail

| Job Title | Grade | Number |
|--------------------------|-------|--------|
| Manager | 8 | 1 |
| Heavy Equipment Operator | 6 | 1 |
| Equipment Operator | 5 | 2 |
| Crew Worker | 2 | 5 |
| Staffing Level | | 9 |

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

Operating Budget

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

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

Operating Budget

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

Arts, Recreation and Parks includes these sections:

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

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

Operating Budget

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

Operating Budget

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

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

Operating Budget

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

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

Operating Budget

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

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

Operating Budget

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

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

Operating Budget

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

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

Operating Budget

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

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

Operating Budget

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

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

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

Operating Budget

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

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

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

Operating Budget

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

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

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

Operating Budget

| Category | FY 2019 Actual | FY 2020 Forecast | FY 2020 Budget | FY 2021 Request |
|-----------------------------|-------------------|---------------------|-------------------|--------------------|
| Revenues | 382,829 | 396,682 | 393,050 | 397,250 |
| Personnel | 226,350 | 226,350 | 226,350 | 226,350 |
| Operations | 98,082 | 138,165 | 166,700 | 170,900 |
| Net From Operations | 58,397 | 32,167 | 0 | 0 |
| June 30 Fund Balance | 252,560 | 284,727 | 252,560 | 284,727 |
| 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 Engineer while serving as storm water manager and a portion of the salaries in city hall involved in the collection of fees.

Storm Water Fund

Line Item Detail

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

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



Operating Budget

| Category | FY 2019 Actual | FY 2020 Forecast | FY 2020 Budget | FY 2021 Request |
|-----------------------------|-------------------|---------------------|-------------------|--------------------|
| Revenues | 843,642 | 867,479 | 858,200 | 1,110,469 |
| Personnel | 538,697 | 539,711 | 558,969 | 585,369 |
| Operations | 274,195 | 140,076 | 299,231 | 525,100 |
| Net From Operations | 30,750 | 187,692 | 0 | 0 |
| June 30 Fund Balance | 572,743 | 760,435 | 572,743 | 510,166 |
| 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 system. User fees are expected to cover the cost of operations.

Sanitation Fund

Line Item Detail

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

Sanitation Fund

Line Item Detail

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



Operating Budget

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

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

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

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

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

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

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

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

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

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

Operating Budget

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

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

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

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

Operating Budget

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

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

Operating Budget

| Category | FY 2019 Actual | FY 2020 Forecast | FY 2020 Budget | FY 2021 Request |
|-----------------------------|-------------------|---------------------|-------------------|--------------------|
| Revenues | 1,657,085 | 1,780,592 | 1,707,560 | 1,914,810 |
| Personnel | 407,088 | 481,046 | 527,136 | 540,064 |
| Operations | 766,249 | 687,234 | 1,180,424 | 1,374,746 |
| Net Income | 483,748 | 612,312 | 0 | 0 |
| June 30 Fund Balance | 8,257,411 | 8,869,723 | 8,257,411 | 8,869,723 |
| 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 2019 Actual | FY 2020 Forecast | FY 2020 Budget | FY 2021 Request |
|--------------------------|-------------------------------------|------------------|------------------|------------------|------------------|
| Revenues | | | | | |
| 34110 | Water Sales | 1,505,157 | 1,699,000 | 1,650,000 | 1,851,910 |
| 34190 | Sprinkler Revenue | 4,545 | 4,457 | 4,560 | 4,500 |
| 34191 | Discounts Forfeited | 27,483 | 22,390 | 13,000 | 20,000 |
| 34192 | Water Development Fees | 61,935 | 10,674 | 0 | 0 |
| 34195 | Water Tap | 10,800 | 6,125 | 0 | 0 |
| 34197 | Water Service Conn/Reconn Fees | 42,516 | 33,100 | 40,000 | 35,000 |
| REVENUES | | 1,652,436 | 1,775,746 | 1,707,560 | 1,911,410 |
| 37001 | Interest Income | 1,455 | 1,483 | 0 | 1,400 |
| 38002 | Bad Check Fee | 2,240 | 2,700 | 0 | 2,000 |
| 38050 | Other income | 891 | 525 | 0 | 0 |
| 38052 | Cash over (Short) | 63 | 138 | 0 | 0 |
| 38061 | Sale of Surplus Property | 0 | 0 | 0 | 0 |
| MISCELLANEOUS INCOME | | 4,649 | 4,846 | - | 3,400 |
| TOTAL WATER FUND REVENUE | | 1,657,085 | 1,780,592 | 1,707,560 | 1,914,810 |
| WATER PLANT (52101) | | | | | |
| SALARIES | | | | | |
| 111 | Salaries | 148,414 | 161,117 | 190,801 | 197,104 |
| 118 | Overtime | 944 | 65 | - | 0 |
| 124 | Part Time Staff | - | - | - | 0 |
| 135 | Holiday Pay | 65 | - | - | 0 |
| 136 | Vacation Pay at Retirement | 7,530 | - | - | 0 |
| 140 | Reimb for billing by City Hall | 42,050 | 42,050 | 42,050 | 42,050 |
| 143 | Allocate PW Director | 18,988 | 18,988 | 18,988 | 18,988 |
| Total Compensation | | 217,991 | 222,220 | 251,839 | 258,142 |
| BENEFIT EXPENDITURES | | | | | |
| 151 | Health Insurance | 17,249 | 14,996 | 20,498 | 20,498 |
| 152 | Life Insurance | 974 | 1,047 | 1,292 | 1,335 |
| 153 | FICA | 9,453 | 9,362 | 11,830 | 12,220 |
| 154 | Medicare | 2,211 | 2,190 | 2,767 | 2,858 |
| 155 | Retirement | (12,307) | 12,778 | 17,039 | 17,601 |
| 161 | Retiree Insurance | 12,158 | 16,938 | 20,000 | 20,000 |
| 162 | OPEB Expense | 4,328 | 40,000 | 40,000 | 40,000 |
| Total Fringe Benefits | | 34,066 | 97,311 | 113,426 | 114,512 |
| Total Plant Personnel | | 252,057 | 319,531 | 365,265 | 372,654 |
| PLANT OPERATING EXPENSES | | | | | |
| 180 | Training & Travel | 1,581 | 6,136 | 10,000 | 10,000 |
| 191 | Education/Outreach/Public Relations | - | - | 300 | - |
| 235 | Memberships/Dues/Licenses | 100 | 425 | 250 | 275 |
| 237 | Advertising | 1,599 | | | |
| 241 | Utilities | 141,575 | 112,650 | 160,000 | 160,000 |
| 245 | Telephone | 8,100 | 8,086 | 8,500 | 8,600 |
| 253 | Audit | 6,000 | 6,170 | 6,170 | 6,500 |
| 256 | Contracted Services | - | 8,500 | 8,500 | 10,000 |
| 260 | R & M Equipment | 15,682 | 32,000 | 40,000 | 45,000 |

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

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

South Plant

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



Operating Budget

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

Full time Staffing Detail

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

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

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

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

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

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

Costs not yet determined for items below:

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



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

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

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

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

Capital Improvement Program Fund

Line Item Detail

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

Capital Improvement Program Fund

Line Item Detail

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

Capital Improvement Program Fund

Line Item Detail

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

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

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

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

School Capital Projects Fund

Line Item Detail

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