

Adopted Budget Fiscal Year 2022



Terry Jones, Mayor

Table of Contents

Introduction

City Officials	i
City Limits – Aerial View	ii
General Information	iii
Millington’s Government	iii
Fiscal Year	iii
Basis of Budgeting.....	iii
Budget Process	iv
Budgetary Control	iv
Operating Budget.....	v
Revenues	v
Expenditures and Expenses	v
Capital Improvement Program	v
Financing	vi
Debt Management.....	vi
Fiscal Year 2022 Budget Highlights	vii
Proposed Budget by Fund	viii
Summary of Full Time and Elected Positions	ix
Organizational Chart.....	x
Organizational Chart – Municipal Schools	xi
Outstanding Debt As of June 30, 2021 and FY22 Debt Service ...	xii

General Fund

Summary	1
General Fund Revenue	6
Finance and Administration	10
Administration	12
Personnel.....	14
General Government	16
Courts.....	18
Library	20
Debt Service	22
Planning and Economic Development	24
Police.....	26
Fire	28

Table of Contents, continued

General Fund, continued

Public Works	30
Administration and Shop	32
Support Services.....	34
Operations	36
Parks.....	38
Parks and Recreation.....	40
Administration and Programs.....	42
Youth Programs.....	44
Adult Programs.....	46
Parks/Sports Fields.....	48
Baker Community Center	50
Farmers Market.....	52

Special Revenue Funds

State Street Aid Fund	54
State Drug Fund.....	56
DEA Drug Fund	58
Storm Water Fund.....	60
Sanitation Fund	62
General Purpose School Fund	66
School Federal Projects Fund	78
School Cafeteria Fund	82

Enterprise Funds

Water Fund	84
Sewer Fund	90

Capital Improvements Funds

Capital Improvement Program Fund	96
School Capital Projects Fund	100

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

Christopher Denson, Chairman	Cody Childress, Member
Marlon Evans, Member	Barbara Halliburton, Member
Cecilia Haley, Member	Larry Jackson, Member
Gregory Ritter, Member	

Courts

Wilson Wages, Judge

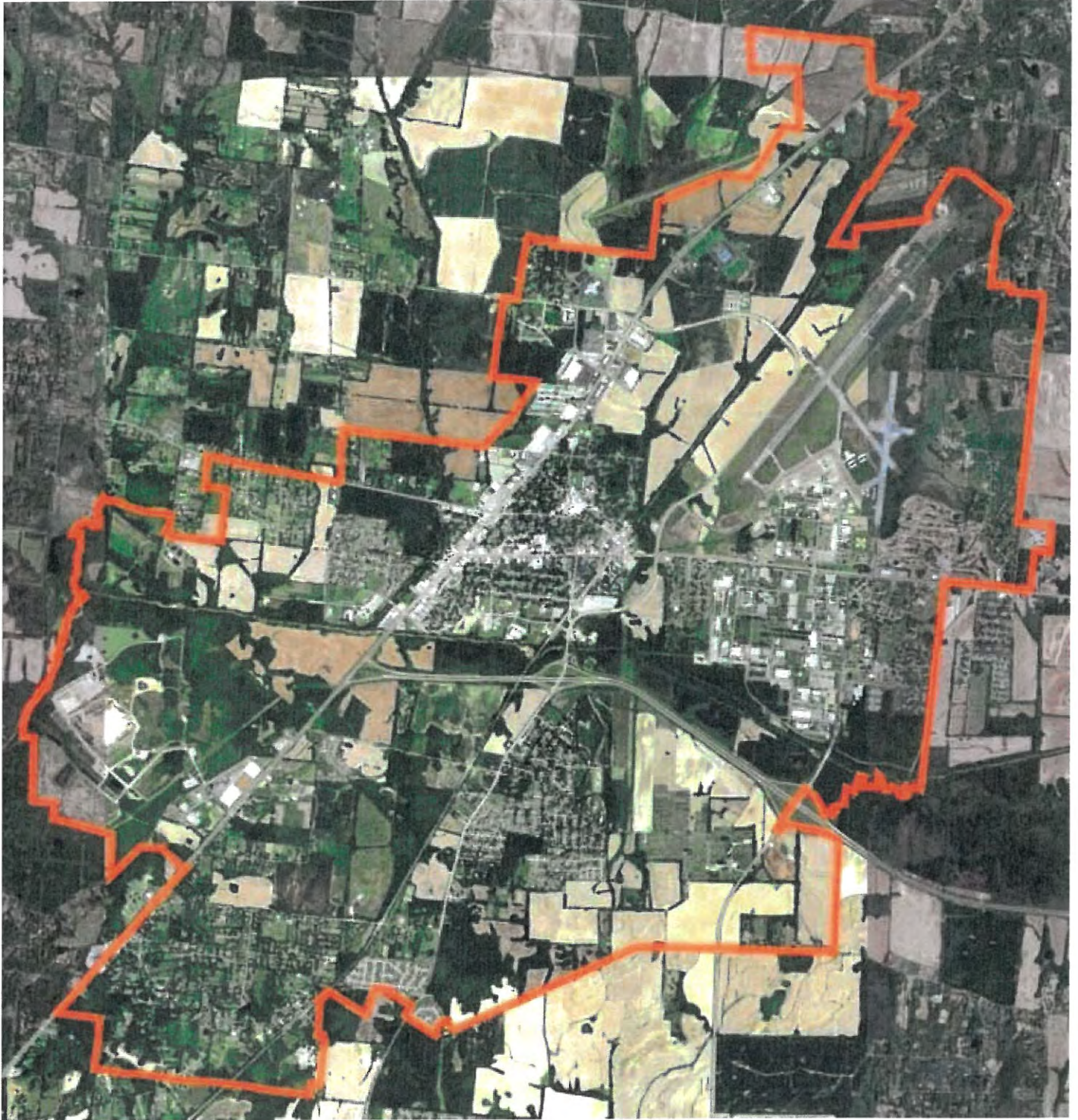
Appointed Officials

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.

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 2022 Budget Highlights

- **Property Tax**
This is a reappraisal year. A certified tax rate was approved at \$1.28 as required by State Law. The Board adopted a tax rate of \$1.40 in order to insure collection of historical tax revenues in anticipation of higher appeals that allowed in calculation of certified tax rate. Property tax revenues are budgeted reflecting historical levels.
- **No changes in service levels**
- **Conservative revenue estimates as we begin to return to the new normal following the impact of COVID-19**
- **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 and revised in August 2019**
- **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**
- **School Capital Plan**
 - **Includes only one year of projects**

Proposed Budget by Fund Expenditures and Transfers to Other Funds

General Fund	13,346,458
State Street Aid Fund	544,000
State Drug Fund	23,550
DEA Drug Fund	109,700
Storm Water Fund	405,100
Sanitation Fund	863,300
General Purpose School Fund	24,670,470
School Federal Projects Fund	2,810,986
School Cafeteria Fund	1,584,157
Water Fund	1,977,900
Sewer Fund	2,380,800
Capital Improvements Fund	1,265,000
School Capital Projects Fund	906,840

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>6</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	<u>144</u>

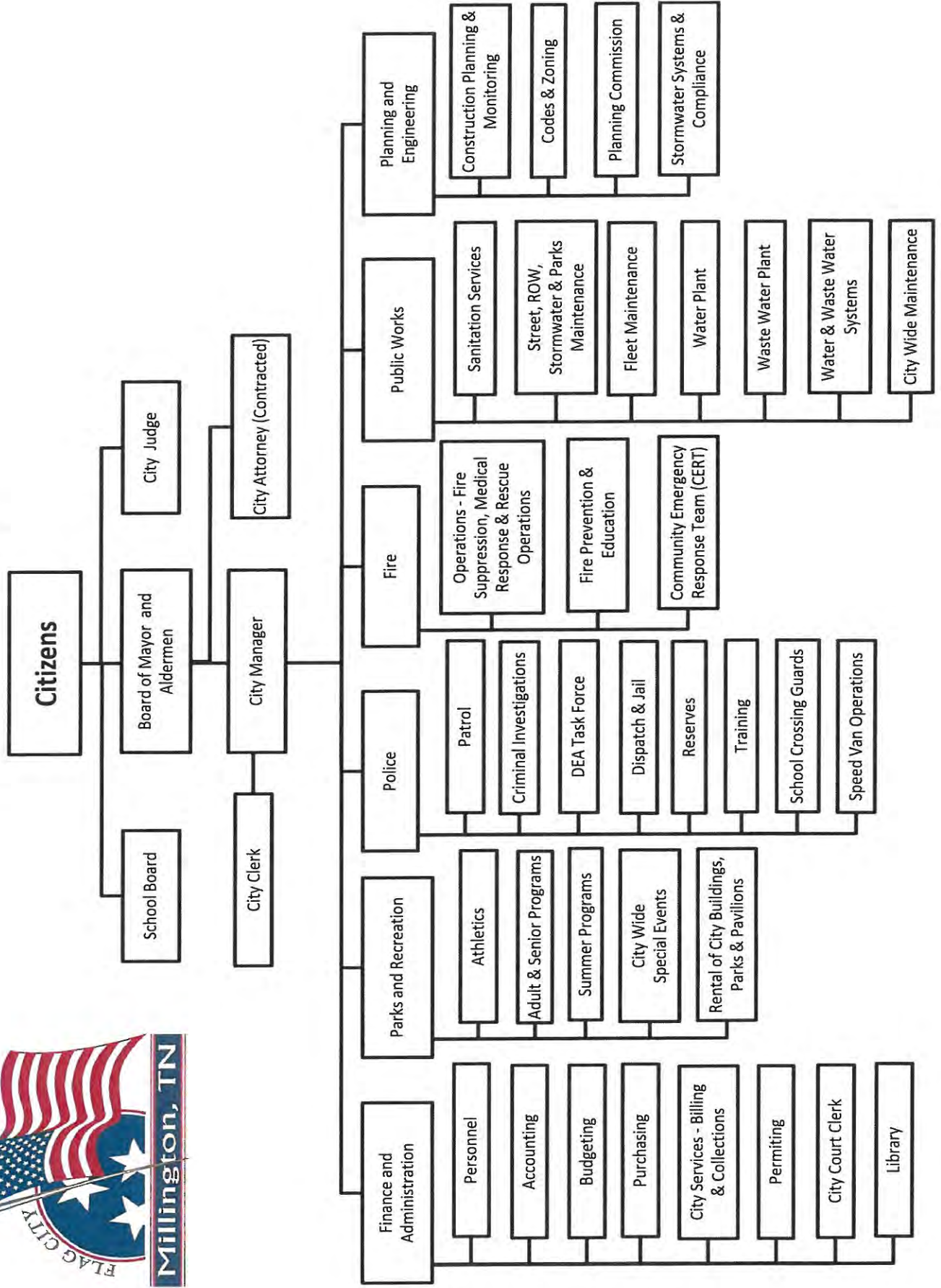
Total Positions excluding Elected Officials 135

Municipal Schools

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

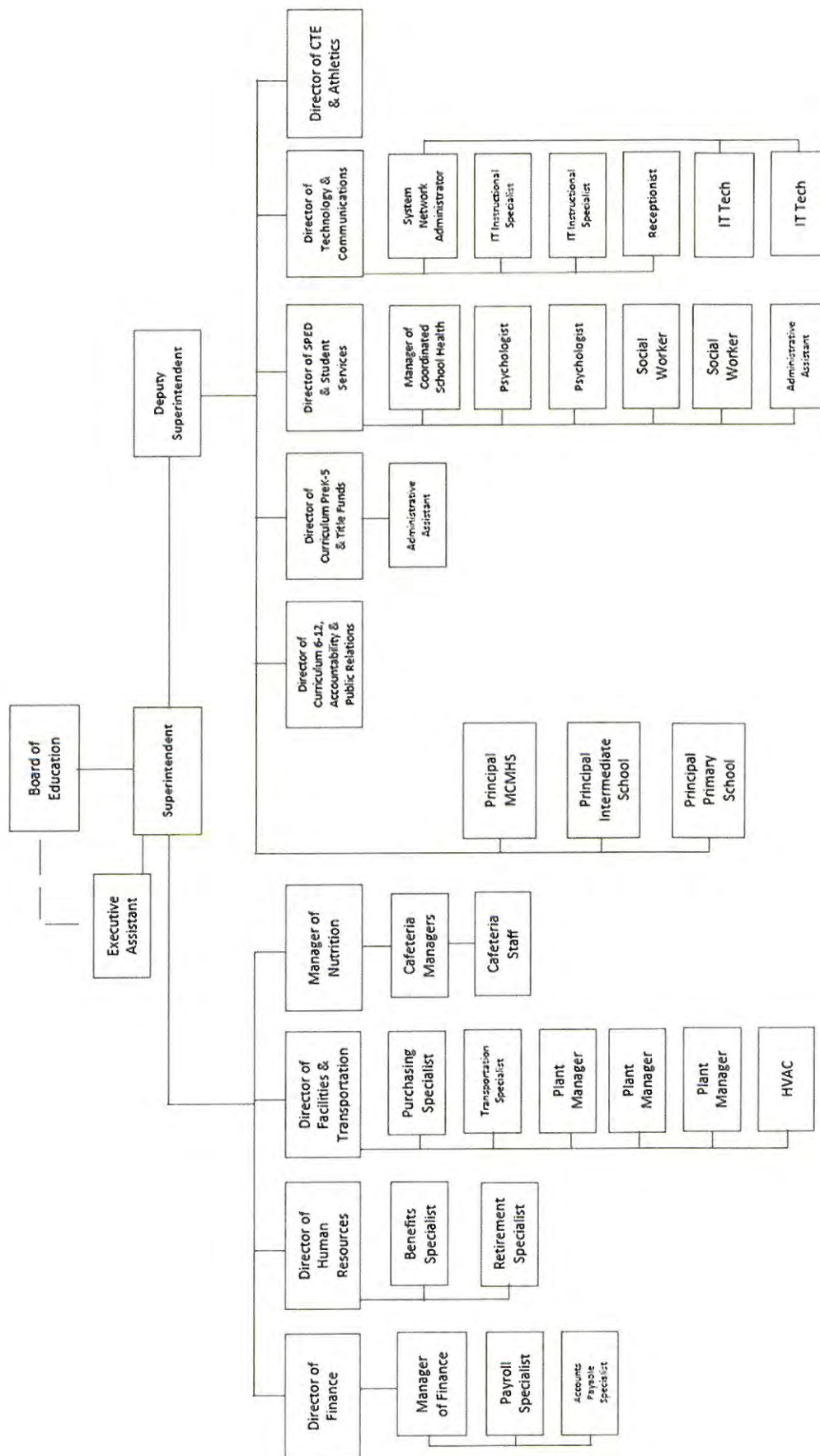


City of Millington





MMSD Leadership Chart 2021-22



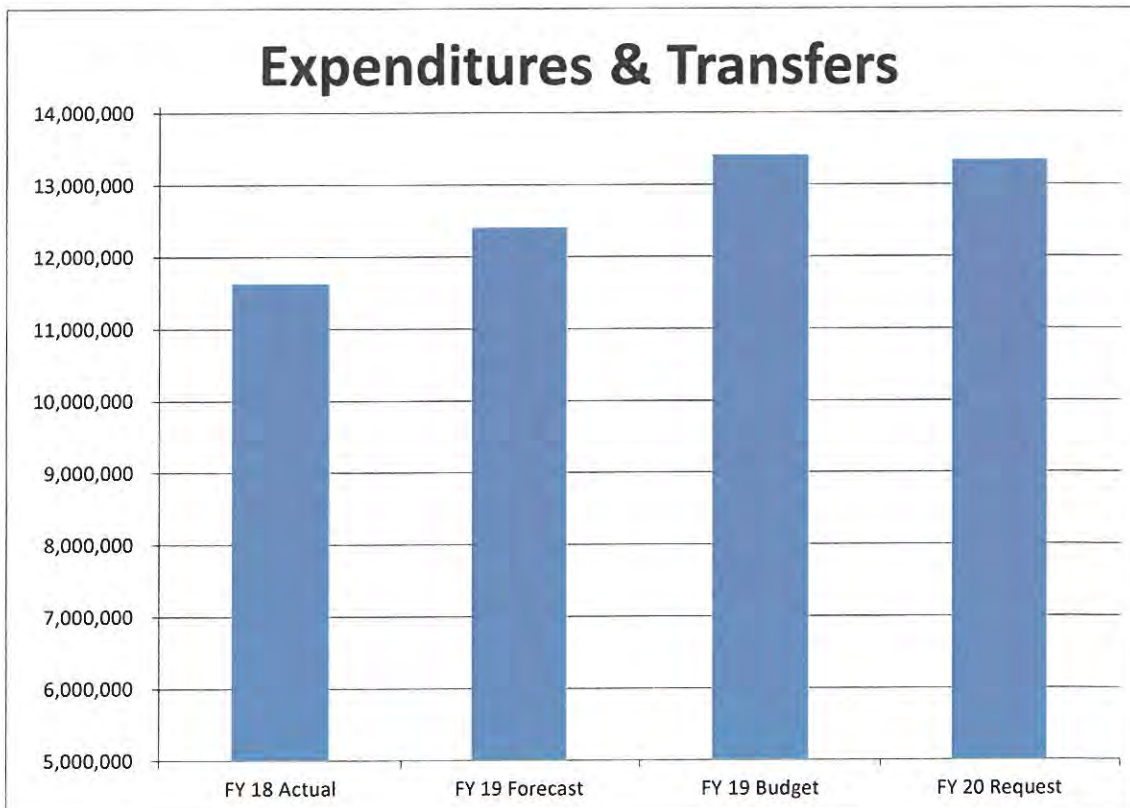
Outstanding Debt and FY22 Debt Service Amounts
As of June 30, 2021

					FY 2022 Debt Service Payments		
	Issued and Not Drawn	Amount Outstanding at 6/30/21	Interest Rate	Payment Fund	Principal	Interest	Total Debt Service
Loan Agreements - General Government							
20 Year Loan Agreement from First Tennessee Bank NA through TML, issued May 2013	-	763,000	2.73%	General Fund	55,000	22,127	77,127
20 Year Loan Agreement from First Tennessee Bank NA through TML, issued September 2015	-	4,979,600	3.02%	General Fund	391,000	144,480	535,480
20 Year Loan Agreement from First Farmers and Merchants Bank through TML, issued May 6, 2021	4,222,054	1,777,946	2.45%	General Fund	-	147,409	147,409
15 Year Refunding Loan Agreement from Security Bank and Trust Company through TML, issued June 1, 2021		3,500,470	2.46%	General Fund	200,470	86,112	286,582
Total General Government Loan Agreements	4,222,054	11,021,016			646,470	400,128	1,046,598
Loan Agreements - Schools							
18 Year Refunding Loan Agreement for Schools Only from SEcurity Bank and Trust Company through TML, issued October 29, 2020		1,889,245	2.46%	General Purpose School Fund	75,245	45,550	120,795
Total Schools Loan Agreements	-	1,889,245			75,245	45,550	120,795
Total Loan Agreements	4,222,054	12,910,261			721,715	445,678	1,167,393
Loan Agreement - Water Fund							
25 Year Loan Agreement from through TML, issued May 25, 2021 (Revenue Bond backed issue with GO Pledge)	13,916,000	84,000	2.48%	Water Fund	411,000	148,576	559,576
Total Water Fund Loans	13,916,000	84,000			411,000	148,576	559,576
Total General Obligation Backed Debt	18,138,054	12,994,261			1,132,715	594,254	1,726,969
State Revolving Loan Fund							
State Revolving Loan Fund - SRF 11-271 approved November 1, 2011 for renovations at Sewer Plant	-	2,038,930	1.49%	Sewer Fund	134,436	29,472	163,908
Total Sewer Fund Loans	-	2,038,930			134,436	29,472	163,908
Total Outstanding Debt	\$ 18,138,054	\$ 15,033,191			\$ 1,267,151	\$ 623,726	\$ 1,890,877
Recap					Principal	Interest	Combined
General Fund					\$ 646,470	\$ 400,128	\$ 1,046,598
General Purpose School Fund					75,245	45,550	120,795
Water Fund					411,000	148,576	559,576
Sewer Fund					134,436	29,472	163,908
Total					\$ 1,267,151	\$ 623,726	\$ 1,890,877

Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	6,343,913	6,730,394	7,316,179	7,433,528
Operations	3,177,294	3,241,745	3,513,142	3,750,962
Debt Service	867,969	885,959	942,332	1,046,598
Total Expenditures	10,389,176	10,858,098	11,771,653	12,231,088
Transfers	1,246,360	1,555,100	1,645,103	1,115,370
Total Expenditures and Transfers	11,635,536	12,413,198	13,416,756	13,346,458
Staffing Level	100.6	101.6	109.6	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.

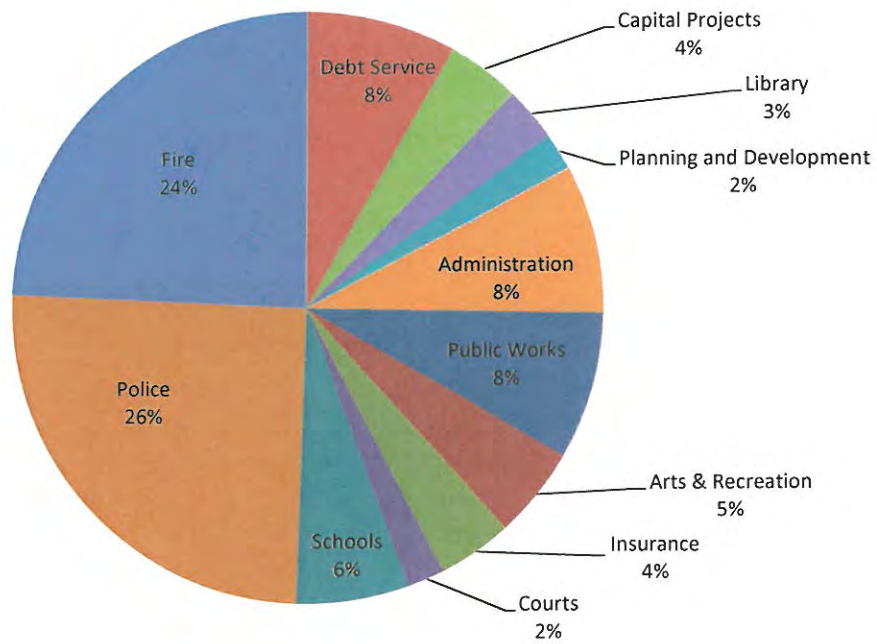




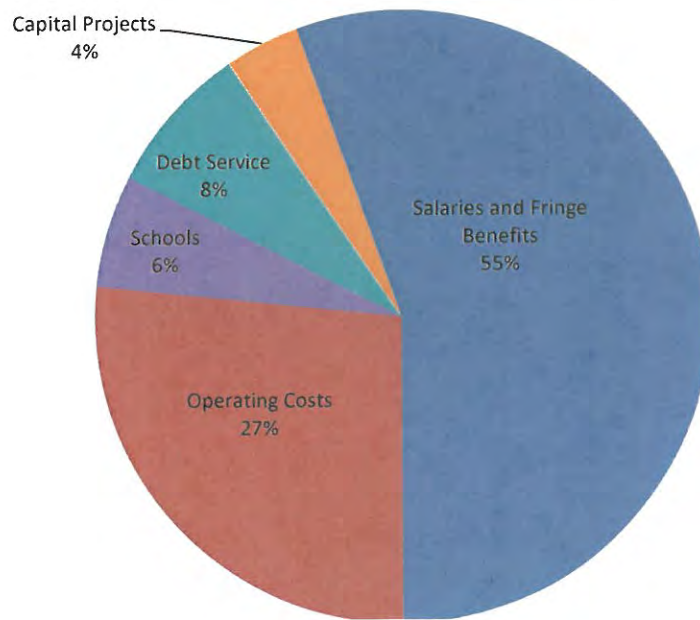
Operating Budget

	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues				
Total Revenues	13,433,540	14,207,113	13,416,756	13,346,458
Expenditures & Transfers				
Finance and Administration				
Finance and Administration	1,014,057	918,337	1,216,924	1,204,572
General Government	593,630	704,419	795,019	776,619
Courts	252,559	279,467	294,887	299,729
Personnel	5,065	1,850	6,600	6,300
Library	357,855	366,680	376,700	385,500
<i>Total Finance and Administration</i>	2,223,167	2,270,753	2,690,130	2,672,720
Debt Service	867,969	885,959	942,332	1,046,598
Planning and Economic Development	196,407	227,262	316,063	310,148
Police	2,963,697	3,232,994	3,209,369	3,385,517
Fire	2,883,169	3,034,481	2,998,954	3,217,676
Public Works				
Public Wks - Admin/Shop	296,564	280,856	345,149	401,268
Support Services	118,653	123,279	134,460	134,793
Operations	314,710	322,171	370,079	335,339
Parks	5,746	12,800	24,200	23,200
<i>Total Public Works</i>	735,673	739,106	873,888	894,600
Arts & Recreation				
Admin and Programs	437,376	331,714	544,765	508,492
Youth Programs	2,815	18,005	26,745	26,695
Adult Programs	4,483	-	15,918	15,918
Park Sports Fields	23,415	69,162	76,989	76,224
Baker Community Center	49,992	47,500	74,000	74,000
Farmers Market	1,012	1,162	2,500	2,500
<i>Total Arts & Recreation</i>	519,094	467,543	740,917	703,829
Total Expenditures	10,389,176	10,858,098	11,771,653	12,231,088
Transfer to/from Streets Fund	-	-	90,003	115,370
Transfer to/from CIP Fund	746,360	1,055,100	1,055,100	500,000
Transfer to/from Schools Fund	500,000	500,000	500,000	500,000
Total Expenditures and Transfers	11,635,536	12,413,198	13,416,756	13,346,458
Surplus/(Deficit)	1,798,004	1,793,915	-	-
Fund Balance as of June 30	11,367,584	13,161,499	9,944,509	13,161,499

General Fund Cost by Function



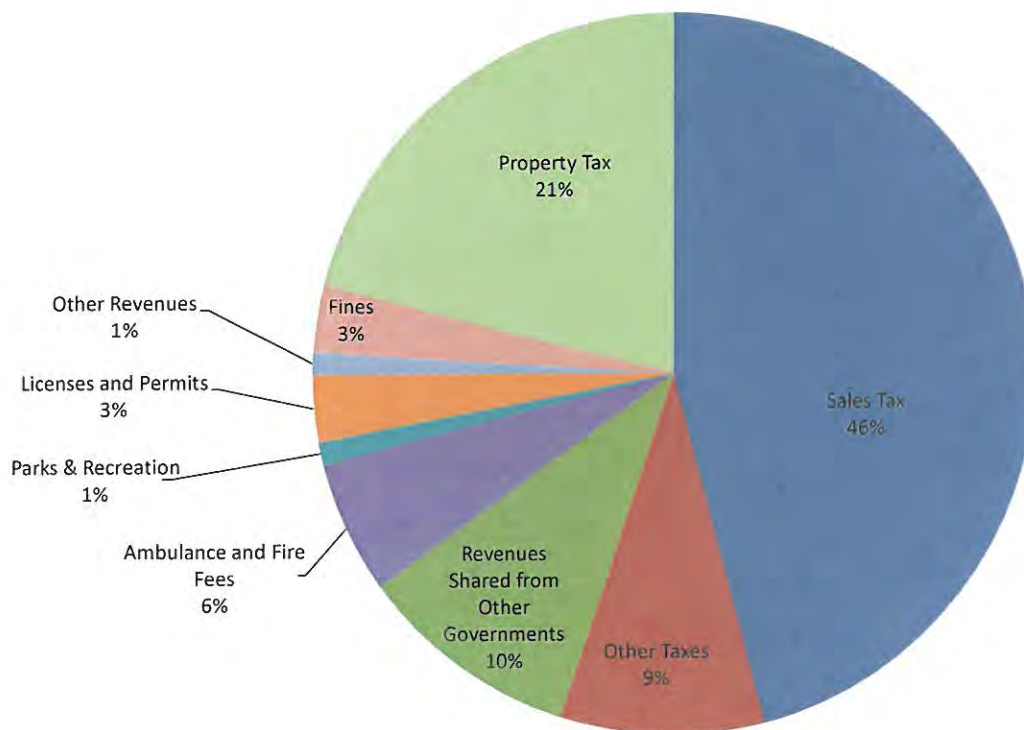
General Fund Cost by Type



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Local Taxes	10,023,105	10,351,495	8,617,739	10,149,500
Licenses & Permits	429,664	454,512	338,500	366,000
Intergovernmental Revenue	2,097,915	2,104,032	1,847,509	2,130,928
Charges for Services	141,702	16,708	84,600	86,500
Fines, Forfeitures & Penalties	494,488	582,230	371,096	436,000
Grants	63,097	555,100	555,100	-
Interest on Investments	39,958	-	40,000	40,000
Other Income	143,612	143,036	139,137	137,530
Planned Use of Fund Balance	-	-	1,423,075	-
Total	13,433,540	14,207,113	13,416,756	13,346,458

Source of General Fund Revenues



General Fund

Revenue Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Local Taxes					
31001	Realty Tax Current Collections	2,547,268	2,400,000	2,430,000	2,430,000
31002	Delinquent Taxes	56,082	85,000	30,000	60,000
31003	Utility Taxes	102,246	101,000	100,000	100,000
31004	In Lieu of Taxes by Co Trustee	41,838	34,000	34,000	34,000
31005	BFI - In Lieu of Taxes	242,348	247,195	243,000	250,000
31010	Interest & Penalty	18,630	30,000	12,000	20,000
31200	City Beer Tax	434,498	396,000	428,009	400,000
31600	Local Sales Tax	4,020,118	4,378,000	3,269,885	4,241,000
31601	City Sales Tax	1,804,357	1,965,000	1,467,723	1,904,000
31819	Personalty Taxes	192,025	200,000	170,000	190,000
31820	Business Tax - Local	389,675	370,000	362,689	370,000
31835	Business Tax - Max Fee	795	800	500	500
31912	Cable TV Franchise Tax	7,693	11,000	2,000	10,000
31960	Hotel-Motel Tax	165,532	133,500	67,933	140,000
LOCAL TAXES		10,023,105	10,351,495	8,617,739	10,149,500
Licenses & Permits					
32011	Fireworks Permit Fees	6,000	6,000	-	3,000
32101	Liquor Permits	6,000	2,150	3,000	2,000
32102	Liquor Inspection Fees	130,193	157,000	80,000	100,000
32595	Motor Vehicle License Fees	234,519	234,900	245,000	234,000
32607	Plan Review Fees	3,140	-	-	-
32608	Planning Comm Review Fees	11,076	16,000	-	10,000
32609	Subdivision Inspection Fees	8,212	8,200	-	5,000
32610	Building Permits	6,445	12,000	6,000	7,000
32611	Sign Permits	2,900	2,500	1,500	2,000
31612	Zoning Letter Fees	325	575	-	-
32694	Fiber Permits	17,580	11,667	-	-
32696	Beer Application Permits	-	500	-	-
32697	Beer Permits	3,200	2,945	3,000	3,000
32698	License/Peddler Fees	75	75	-	-
LICENSES & PERMITS		429,664	454,512	338,500	366,000
Intergovernmental Revenue					
33120	DEA Overtime	15,283	10,024	5,000	10,000
33165	Millington Housing Auth in Lieu	23,315	23,000	22,700	23,000
33166	TVA in Lieu of Taxes	141,385	130,000	133,000	125,000
33167	MLG&W In Lieu of Taxes	130,836	124,935	130,000	120,000
33331	Fire Fees	132,928	132,928	132,928	132,928
33332	EMS Fees	541,017	546,400	540,000	670,000
33510	State Sales Tax	1,014,182	1,082,300	834,881	1,000,000
33520	State Income Tax	28,240	-	-	-
33523	Telecommunications Sales Tax	3,679	4,545	3,000	4,000
33530	State Beer Tax	5,215	5,000	5,000	5,000
33532	Mixed Drink Tax	39,580	26,900	25,000	25,000
33546	Excise Tax	22,256	18,000	16,000	16,000
INTERGOVERNMENTAL REVENUE		2,097,915	2,104,032	1,847,509	2,130,928
Charges for Services					
34002	Sex Offender Registry Fees	900	150	-	-
34003	Accident Report Fees (Police)	4,516	-	-	-
34401	Library Fines	2,246	1,363	1,700	1,300
34402	Library Rentals	141	-	100	-
34403	Library Cards	1,484	1,288	800	1,200
34404	Library Fax Fees	2,011	1,686	1,000	1,000



General Fund

Revenue Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
34405	Library - Other Revenue	6,425	6,282	3,000	5,000
34498	Lot Mowing	320	1,329	-	-
34602	Baseball Tournament Entry Fees	7,495	-	-	-
34603	Baseball Gate Ticket Sales	8,092	-	-	-
34604-1	Goat Days - Vendor Fees	5,710	-	5,500	5,500
34605	USA Complex Gift Shop Sales	1,185	-	-	-
34605-1	Goat Days Gift Shop Sales	5,123	-	4,000	4,000
34606-1	Goat Days Parking	14,775	-	5,000	5,000
34608-1	Goat Days Other Fees	(1,205)	-	1,000	1,000
34609	USA Baseball Rental	13,645	-	-	-
34946	Rec - Youth Programs	330	-	10,000	10,000
34947	Rec - Adult Programs	6,975	-	5,000	5,000
34950	Rec - Other	175	-	-	-
34952	Baker Center Rental Fees	41,990	3,110	40,000	40,000
34956	Rec - Special Events Revenues	8,501	515	6,000	6,000
34957	Park Pavilion Rental Fees	1,245	985	1,000	1,000
34958	Farmers Market Revenues	209	-	-	-
34991	USA Complex Concession Revenue	8,515	-	-	-
34992	Concession Revenue	897	-	500	500
CHARGES FOR SERVICES		141,702	16,708	84,600	86,500
Fines, Forfeitures & Penalties					
35108	Beer board Fines	4,000	-	-	-
35110	City Court Fines	306,317	285,300	319,096	285,000
35111	DL/Veh Registration Suspension	2,755	5,300	1,000	1,000
35113	Animal Control Fines	180	-	-	-
35114	Camera Fines	179,736	291,375	50,000	150,000
35130	Towing Reimbursement	1,500	255	1,000	-
FINES, FORFEITURES & PENALTIES		494,488	582,230	371,096	436,000
Grants					
36010	Fire Supplement Pay	16,800	-	-	-
36011	Police Supplement Pay	21,600	-	-	-
36018	Memphis - Task Force One	4,108	-	-	-
36023	Mps & SC Police Fdn	-	-	-	-
36043	100 Club of Memphis	3,000	-	-	-
36045	Govener's Highway Safety	5,661	-	-	-
36062	Walmart Grants	-	-	-	-
36070	SoC Grant - Hurricane Florence	11,928	-	-	-
36079	SC COVID Grant	-	555,100	555,100	-
GRANTS		63,097	555,100	555,100	-
Interest on Investments					
37001	Interest Income	39,958	-	40,000	40,000
INTEREST on INVESTMENTS		39,958	-	40,000	40,000
Other Income					
38001	Antenna Rental Income	22,680	22,680	22,680	22,680
38002	Returned Check Fees	20	782	-	-
38010	Contributions - Fire	1,000	-	-	-
38011	Contributions - Police	-	-	-	-
38016	Donations - Arts, Recreation & Parks	203	-	-	-
38017	USA Complex Sponsorships	-	-	-	-
38018	Goat Days Sponsorships	21,220	-	25,000	25,000
38019	Recreation Sponsorships	675	-	500	500



General Fund

Revenue Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
38020	Freedom Celebration Sponsorships	26,460	13,362	20,000	20,000
38030	Insurance Proceeds	-	51,669	-	-
38040	Bus Lot Rent	38,100	39,243	38,192	39,350
38050	Misc Revenue	20,216	2,918	5,000	5,000
38051	Sandusky Lease	2,534	1,382	2,765	-
38052	Cash Over (Short)	60	-	-	-
38060	Auction Proceeds	10,445	11,000	25,000	25,000
38061	Sale of Surplus Property	-	-	-	-
	OTHER INCOME	143,612	143,036	139,137	137,530
38990	Planned Use of Fund Balance	-	-	1,423,075	-
	TOTAL GENERAL FUND REVENUE	13,433,540	14,207,113	13,416,756	13,346,458





Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	927,191	993,324	1,270,911	1,232,601
Operations	<u>1,295,975</u>	<u>1,277,429</u>	<u>1,419,219</u>	<u>1,440,119</u>
Total	<u>2,223,167</u>	<u>2,270,753</u>	<u>2,690,130</u>	<u>2,672,720</u>
Transfers	<u>1,246,360</u>	<u>1,555,100</u>	<u>1,645,103</u>	<u>1,115,370</u>
Staffing Level	12	11	14	14

Finance and Administration includes these sections:

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

General Fund

Finance and Administration Department Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
FINANCE and ADMINISTRATION					
SALARIES & WAGES					
111	Salaries	745,547	730,493	834,459	845,963
118	Overtime	2,207	5,200	1,000	9,396
124	Part Time	21,458	22,800	5,000	5,000
125	Part-time staff - Prosecutor	36,000	36,000	36,000	36,000
126	Part-time staff - Temp. Judge	350	350	4,550	4,550
136	Vacation Pay at Retirement	-	-	50,000	50,000
140	Reimb for billing by City Hall	(168,200)	(168,200)	(168,200)	(168,200)
	Total Compensation	637,362	626,643	762,809	782,709
FRINGE BENEFITS					
151	Health Insurance	45,742	33,760	54,167	34,990
152	Life Insurance	3,446	3,465	4,954	6,166
153	FICA	44,899	49,281	57,722	58,957
154	Medicare	10,500	11,525	13,499	13,788
155	Retirement	59,366	65,430	74,160	75,991
156	Workers Compensation Insurance	53,611	144,000	173,600	150,000
157	Unemployment Comp	42	2,220	5,000	5,000
158	Medical Testing	6,895	7,000	20,000	20,000
161	Retiree Insurance	65,327	50,000	105,000	85,000
	Total Fringe Benefits	289,829	366,681	508,102	449,892
	Total Personnel	927,191	993,324	1,270,911	1,232,601
OPERATING EXPENDITURES					
180	Travel & Training	2,919	6,000	28,000	27,000
191	Education/Outreach/Public Relations	11,920	11,000	20,000	20,000
235	Memberships/Dues/Licenses	7,198	8,030	9,400	8,200
239	Tax Collection Expense	126,827	60,000	70,000	70,000
241	Utilities	34,667	32,000	45,000	45,000
245	Telephone	29,514	31,390	36,000	37,500
252	Legal & Professional Services	136,255	144,000	145,000	160,000
253	Audit	35,920	37,800	37,800	39,900
256	Contracted Services	340,197	348,500	358,500	363,000
260	R & M Equipment	375	1,000	2,500	2,000
261	R & M Vehicle	22	900	1,000	1,000
262	Property Maintenance	27,921	21,000	30,000	30,000
263	Lease & Maintenance Agreements	31,100	38,000	47,200	52,200
285	Fuel Billed by Public Works	2,190	2,000	3,000	3,000
288	Inventory Purchases	1,769	3,000	3,000	3,000
289	Repairs by PW Shop	593	600	1,000	1,000
310	Office & Operational Supplies	26,197	26,990	42,100	42,900
333	Tools, Furniture & Equipment	15,596	5,000	26,500	16,200
496	YMCA Grant	-	20,000	20,000	20,000
497	Chamber of Commerce	18,000	18,000	18,000	18,000
521	Insurance	216,577	232,000	225,000	250,000
699	Debt Payment to Shelby County Schools	230,219	230,219	230,219	230,219
942	Vehicle Purchases	-	-	-	-
943	Equipment Purchases	-	-	20,000	-
990	Contingency	-	-	-	-
	Total Operations Expenditures	1,295,975	1,277,429	1,419,219	1,440,119
	Total Finance And Administration Expenditures	2,223,167	2,270,753	2,690,130	2,672,720
752	Transfer to/from Streets Fund	-	-	90,003	115,370
761	Transfer to/from CIP Fund	746,360	1,055,100	1,055,100	500,000
762	Transfer to/from General Purpose School Fund	500,000	500,000	500,000	500,000
	Total Transfers	1,246,360	1,555,100	1,645,103	1,115,370



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	583,233	554,737	738,624	734,072
Operations	430,824	363,600	478,300	470,500
Total	1,014,057	918,337	1,216,924	1,204,572
Staffing Level	9	8	11	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
Billing Coordinator	4	1
Customer Service Representative	3	1
Acct Technician	3	1
Custodian	3	1
Staffing Level		11
Mayor - Elected	E1	1
Alderman - Elected	E2	7
Total Positions		19

General Fund

Administration Section Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
ADMINISTRATION (41000)					
SALARIES & WAGES					
111	Salaries	602,553	578,953	689,293	697,521
118	Overtime	1,124	3,000	1,000	4,396
124	Part Time	17,458	18,800	-	-
136	Vacation Pay at Retirement	-	-	50,000	50,000
140	Reimb for billing by City Hall	(168,200)	(168,200)	(168,200)	(168,200)
	Total Compensation	452,935	432,553	572,093	583,717
FRINGE BENEFITS					
151	Health Insurance	33,550	19,500	39,486	20,309
152	Life Insurance	2,882	2,805	4,216	5,235
153	FICA	37,190	37,247	45,898	46,619
154	Medicare	8,698	8,711	10,734	10,903
155	Retirement	47,935	51,701	61,197	62,289
157	Unemployment Comp	42	2,220	5,000	5,000
	Total Fringe Benefits	130,298	122,184	166,531	150,355
	Total Personnel	583,233	554,737	738,624	734,072
OPERATING EXPENDITURES					
180	Travel & Training	2,919	3,000	25,000	25,000
191	Education/Outreach/Public Relations	11,920	11,000	20,000	20,000
235	Memberships/Dues/Licenses	7,198	8,000	9,200	8,000
239	Tax Collection Expense	126,827	60,000	70,000	70,000
241	Utilities	20,730	20,000	25,000	25,000
245	Telephone	18,978	20,500	23,000	25,000
252	Legal & Professional Services	136,255	144,000	145,000	160,000
253	Audit	32,920	34,600	34,600	36,500
260	R & M Equipment	375	1,000	1,500	1,000
261	R & M Vehicle	22	900	1,000	1,000
262	Property Maintenance	21,413	15,000	20,000	20,000
263	Lease & Maintenance Agreements	13,610	20,000	25,000	30,000
285	Fuel Billed by Public Works	2,190	2,000	3,000	3,000
289	Repairs by PW Shop	593	600	1,000	1,000
310	Office & Operational Supplies	19,338	18,000	30,000	30,000
333	Tools, Furniture & Equipment	15,537	5,000	25,000	15,000
942	Vehicle Purchases				
943	Equipment Purchases			20,000	
	Total Operations	430,824	363,600	478,300	470,500
	Total Finance And Administration	1,014,057	918,337	1,216,924	1,204,572



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Operations	5,065	1,850	6,600	6,300
Total	5,065	1,850	6,600	6,300

General Fund

Personnel Section Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
	PERSONNEL (41400)				
	OPERATING EXPENDITURES				
263	Lease & Maintenance Agreements	4,153	1,000	4,200	4,200
310	Office & Operational Supplies	854	850	900	900
333	Tools, Furniture & Equipment	59	0	1,500	1,200
	Total Operations	5,065	1,850	6,600	6,300
	Total Personnel	5,065	1,850	6,600	6,300



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	125,834	201,000	298,600	255,000
Operations	467,796	503,419	496,419	521,619
Total Expenditures	593,630	704,419	795,019	776,619
Transfers	1,246,360	1,555,100	1,645,103	1,115,370
Total	1,839,990	2,259,519	2,440,122	1,891,989

General Fund

General Govt Section Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
GENERAL GOVERNMENT (41100)					
FRINGE BENEFITS					
156	Workers Comp Insurance	53,611	144,000	173,600	150,000
158	Medical Testing	6,895	7,000	20,000	20,000
161	Retiree Insurances	65,327	50,000	105,000	85,000
	Total Fringe Benefits	125,834	201,000	298,600	255,000
	Total Personnel	125,834	201,000	298,600	255,000
OPERATING EXPENDITURES					
253	Audit	3,000	3,200	3,200	3,400
496	YMCA Grant	-	20,000	20,000	20,000
497	Chamber of Commerce Grant	18,000	18,000	18,000	18,000
521	Insurance	216,577	232,000	225,000	250,000
699	Debt Payment to Shelby County Schools	230,219	230,219	230,219	230,219
990	Contingency				
	Total Operations Expenditures	467,796	503,419	496,419	521,619
	Total Expenditures	593,630	704,419	795,019	776,619
752	Transfer to/from Streets Fund	0	0	90,003	115,370
761	Transfer to/from CIP Fund	746,360	1,055,100	1,055,100	500,000
762	Transfer to/from General Purpose School Fund	500,000	500,000	500,000	500,000
	TOTAL TRANSFERS	1,246,360	1,555,100	1,645,103	1,115,370
	Total Operations	1,714,156	2,058,519	2,141,522	1,636,989
	Total General Government	1,839,990	2,259,519	2,440,122	1,891,989



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	218,124	237,587	233,687	243,529
Operations	34,435	41,880	61,200	56,200
Total	252,559	279,467	294,887	299,729
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

General Fund

Courts Section Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
COURTS (41200)					
SALARIES & WAGES					
111	Salaries	142,994	151,540	145,166	148,442
118	Overtime	1,083	2,200	-	5,000
124	Part-time Staff	4,000	4,000	5,000	5,000
125	Part-time staff - Prosecutor	36,000	36,000	36,000	36,000
126	Part-time staff - Temp. Judge	350	350	4,550	4,550
136	Vacation Pay at Retirement	-	-	-	-
	Total Compensation	184,427	194,090	190,716	198,992
FRINGE BENEFITS					
151	Health Insurance	12,192	14,260	14,681	14,681
152	Life Insurance	564	660	738	931
153	FICA	7,709	12,034	11,824	12,338
154	Medicare	1,803	2,814	2,765	2,885
155	Retirement	11,430	13,729	12,963	13,702
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	33,698	43,497	42,971	44,537
	Total Personnel	218,124	237,587	233,687	243,529
OPERATING EXPENDITURES					
180	Training & Travel	-	3,000	3,000	2,000
235	Memberships/Dues/Licenses	-	30	200	200
245	Telephone	5,731	5,850	7,000	7,000
256	Contracted Services	9,050	9,000	19,000	15,000
260	R & M Equipment	-	-	1,000	1,000
262	Property Maintenance	1,716	1,000	4,000	4,000
263	Lease & Maintenance Agreements	13,337	17,000	18,000	18,000
310	Office & Operational Supplies	4,600	6,000	9,000	9,000
	Total Operations	34,435	41,880	61,200	56,200
	Total Courts	252,559	279,467	294,887	299,729

Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Operations	357,855	366,680	376,700	385,500
Total	357,855	366,680	376,700	385,500

General Fund

Library Section Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
	LIBRARY (41500)				
	OPERATING EXPENDITURES				
241	Utilities	13,937	12,000	20,000	20,000
245	Telephone	4,805	5,040	6,000	5,500
256	Contracted Services	331,147	339,500	339,500	348,000
262	Property Maintenance	4,792	5,000	6,000	6,000
288	Inventory Purchases	1,769	3,000	3,000	3,000
310	Office & Operational Supplies	1,406	2,140	2,200	3,000
	Total Operations	357,855	366,680	376,700	385,500
	Total Library	357,855	366,680	376,700	385,500



Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Principal	592,000	610,500	610,500	646,470
Interest	275,969	275,459	331,832	400,128
Total	867,969	885,959	942,332	1,046,598

General Fund

Debt Service Department Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Debt Service (49100)					
Principal					
602	CON matures 10/1/2020	113,000	118,000	118,000	-
603	2011 TML Loan matures 6/1/2026	218,000	225,000	225,000	-
605	2013 TML Loan matures 5/1/2033	52,000	53,000	53,000	55,000
606	Principal - First TN 2015 Loan	209,000	214,500	214,500	391,000
607	Principal - 2021 Loan	-	-	-	-
608	Principal - 2020 Refunding Series MMS				
609	Principal - 2021 Refunding Series				200,470
610	Principal - 2021 \$6 Million Loan				
TOTAL PRINCIPAL PAYMENTS		592,000	610,500	610,500	646,470
Interest					
652	CON	6,596	2,321	2,321	-
653	2011 TML Loan	129,396	122,224	122,224	-
655	2013 TML Loan	25,172	23,664	23,664	22,127
656	Interest - First TN 2015 loan	114,806	127,250	153,623	144,480
657	Interest - 2021 loan		-	30,000	147,409
658	Interest - 2020 Refunding Series MMS				86,112
659	Interest - 2021 Refunding Series				
660	Interest - 2021 \$6 Million Loan				
TOTAL INTEREST PAYMENTS		275,969	275,459	331,832	400,128
TOTAL INTEREST		275,969	275,459	331,832	400,128
TOTAL DEBT SERVICE EXPENDITURES		867,969	885,959	942,332	1,046,598



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	(9,369)	4,517	150,713	75,557
Operations	205,776	222,745	165,350	234,591
Total	196,407	227,262	316,063	310,148
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 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
PLANNING & ECONOMIC DEVELOPMENT (41300)					
SALARIES & WAGES					
111	Salaries	44,231	46,090	163,881	84,976
118	Overtime	252	-	-	-
124	Part-time Staff	2,324	12,685	20,000	36,000
136	Vacation Pay at Retirement	-	-	-	-
141	Reimb for Svcs by City Engr	(72,500)	(72,500)	(72,500)	(72,500)
	Total Compensation	(25,693)	(13,725)	111,381	48,476
FRINGE BENEFITS					
151	Health Insurance	9,312	9,260	9,530	9,530
152	Life Insurance	292	370	1,100	708
153	FICA	2,589	3,644	11,401	7,501
154	Medicare	606	852	2,666	1,754
155	Retirement	3,525	4,116	14,635	7,588
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	16,323	18,242	39,332	27,081
	Total Personnel	(9,369)	4,517	150,713	75,557
OPERATING EXPENDITURES					
180	Training & Travel	-	-	500	200
235	Memberships/Dues/Licenses	425	500	50	500
245	Telephone	3,218	2,700	2,800	3,000
252	Legal & Professional Services	-	-	500	100
254	Engineering Services	49,839	55,000	30,000	60,000
256	Contracted Services	140,365	155,095	99,000	140,000
260	R & M Equipment	-	-	-	-
261	R & M Vehicle	-	-	-	-
262	Property Maintenance	1,022	2,000	2,000	2,000
263	Lease & Maintenance Agreements	2,785	2,000	2,000	3,000
285	Fuel Billed by Public Works	1,126	1,100	1,000	1,500
289	Repairs by PW Shop	870	930	1,000	1,000
310	Office & Operational Supplies	4,380	2,000	1,500	2,000
326	Uniforms	1,372	120	-	150
333	Tools, Furniture & Equipment	374	300	5,000	1,141
345	Demolitions	-	1,000	20,000	20,000
	Total Operations	205,776	222,745	165,350	234,591
	Total Planning & Economic Development	196,407	227,262	316,063	310,148

Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	2,597,751	2,763,719	2,695,969	2,869,892
Operations	365,946	469,275	513,400	515,625
Total	<u>2,963,697</u>	<u>3,232,994</u>	<u>3,209,369</u>	<u>3,385,517</u>
Staffing Level	40	40	44	44

Full Time Staffing Detail

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

General Fund

Police Department Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
POLICE (42100)					
111	Salaries	1,802,960	1,933,485	1,969,841	2,078,959
114	Workers Comp Pay	(3,178)	-	-	-
118	Overtime	175,722	180,000	100,000	105,000
129	School Crossing Guards	22,032	18,000	35,000	35,000
135	Holiday Pay	58,735	59,166	60,000	60,000
136	Vacation Pay at Retirement	4,093	2,400	-	-
137	Police Supplement Pay	21,600	-	-	-
	Total Compensation	2,081,964	2,193,051	2,164,841	2,278,959
FRINGE BENEFITS					
151	Health Insurance	192,071	192,172	162,043	198,985
152	Life Insurance	10,852	13,713	13,283	17,225
153	FICA	122,239	135,966	134,217	141,292
154	Medicare	28,589	31,799	31,390	33,045
155	Retirement	161,028	194,018	190,195	200,386
157	Unemployment Comp	1,008	3,000	-	-
	Total Fringe Benefits	515,787	570,668	531,128	590,933
	Total Personnel	2,597,751	2,763,719	2,695,969	2,869,892
OPERATING EXPENDITURES					
180	Training & Travel	20,557	28,000	28,000	28,000
235	Memberships/Dues/Licenses	2,415	3,000	3,000	3,000
241	Utilities	19,438	20,000	24,000	24,000
245	Telephone	34,472	34,000	35,000	46,000
256	Contracted Services	23,693	46,000	46,000	46,000
260	R & M Equipment	4,748	5,000	7,000	7,000
261	R & M Vehicle	11,956	12,000	12,000	12,000
262	Property Maintenance	21,516	25,000	25,000	23,000
263	Lease & Maintenance Agreements	61,595	130,000	94,775	136,425
285	Fuel Billed by Public Works	51,120	40,000	70,000	70,000
289	Repairs by PW Shop	23,434	20,000	20,000	20,000
310	Office & Operational Supplies	15,783	19,000	19,000	19,000
313	Medical & Safety Supplies	1,875	10,025	1,600	3,000
323	Jail Expense	22,641	24,000	24,000	24,000
325	Dog & Animal Control Expense	-	200	-	-
326	Uniforms	26,906	35,000	35,000	35,000
328	Ammunition and Range Costs	9,741	6,200	6,200	7,200
331	Gas & Oil (purchased direct)	35	-	-	-
333	Tools, Furniture & Equipment	7,717	5,000	5,000	5,000
334	Vehicle Towing	5,905	6,500	36,500	6,500
336	TBI - Sex Offender Fee	400	350	500	500
943	Equipment Purchases	-	-	20,825	-
	Total Operations	365,946	469,275	513,400	515,625
	Total Police	2,963,697	3,232,994	3,209,369	3,385,517



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	1,897,112	2,026,125	1,980,311	2,066,029
Operations	986,057	1,008,356	1,018,643	1,151,647
Total	2,883,169	3,034,481	2,998,954	3,217,676
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

General Fund

Fire Department Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
FIRE (42200)					
SALARIES & WAGES					
111	Salaries	1,278,637	1,350,148	1,332,135	1,396,101
114	Workers Comp Pay	-	-	-	-
118	Overtime	169,105	197,359	180,000	185,000
124	Salaries (Part Time)	-	-	-	-
135	Salaries (Holiday)	43,466	46,406	47,950	48,886
136	Vacation Pay at Retirement	1,748	1,352	-	-
137	Fire Pay Supplement	16,800	-	-	-
	Total Compensation	1,509,756	1,595,265	1,560,085	1,629,987
FRINGE BENEFITS					
151	Health Insurance	152,967	156,407	152,582	154,241
152	Life Insurance	8,348	10,083	8,985	11,552
153	FICA	87,198	98,903	96,722	101,056
154	Medicare	20,393	23,131	22,621	23,635
155	Retirement	118,450	142,336	139,316	145,558
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	387,356	430,860	420,226	436,042
	Total Personnel	1,897,112	2,026,125	1,980,311	2,066,029
OPERATING EXPENDITURES					
180	Training & Travel	14,427	23,405	17,500	17,500
191	Education/Outreach/Public Relations	3,457	2,715	2,700	2,700
214	Ambulance Service	538,533	538,533	538,533	669,555
215	Dispatch Service	211,660	215,942	215,942	215,942
235	Memberships/Dues/Licenses	1,919	1,835	1,950	1,950
241	Utilities	31,104	33,614	39,300	41,000
245	Telephone	19,017	18,280	19,500	19,500
256	Contracted Services	-	-	-	-
260	R & M Equipment	16,159	19,509	20,000	20,000
261	R & M Vehicle	36,071	36,938	38,000	38,000
262	Property Maintenance	24,202	21,232	21,718	22,000
263	Lease & Maintenance Agreements	18,594	14,744	15,000	15,000
285	Fuel Billed by Public Works	13,447	11,171	15,500	15,500
289	Repairs by PW Shop	389	1,052	2,000	2,000
310	Office & Operational Supplies	9,790	9,935	9,000	9,000
313	Medical & Safety Supplies	23,341	25,316	27,000	27,000
326	Uniforms	13,831	15,542	17,000	17,000
331	Gas & Oil (purchased direct)	169	-	-	-
333	Tools, Furniture & Equipment	6,741	12,753	12,000	12,000
508	Claims Paid Direct	-	-	-	-
943	Equipment Purchases	3,207	5,840	6,000	6,000
	Total Operations	986,057	1,008,356	1,018,643	1,151,647
	Total Fire	2,883,169	3,034,481	2,998,954	3,217,676



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	642,783	644,791	711,758	739,970
Operations	92,890	94,315	162,130	154,630
Total	735,673	739,106	873,888	894,600
Staffing Level	13	15	15	15

Public Works includes these sections:

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

General Fund

Public Works Department Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
PUBLIC WORKS					
SALARIES & WAGES					
111	Salaries	636,276	634,324	680,715	707,368
114	Workers Comp Pay	-	-	-	-
118	Overtime	402	260	-	-
124	Part-Time Labor	-	-	-	-
136	Vacation Pay at Retirement	-	2,920	-	-
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	467,915	468,740	511,951	538,604
FRINGE BENEFITS					
151	Health Insurance	75,374	66,323	82,350	78,224
152	Life Insurance	3,426	4,297	4,594	5,861
153	FICA	36,907	39,520	42,204	43,856
154	Medicare	8,632	9,243	9,871	10,257
155	Retirement	50,530	56,668	60,788	63,168
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	174,869	176,051	199,807	201,366
	Total Personnel	642,783	644,791	711,758	739,970
OPERATING EXPENDITURES					
241	Utilities	12,925	12,568	20,000	20,000
245	Telephone	5,873	6,227	8,230	8,230
260	R & M Equipment	4,855	1,650	6,700	6,700
261	R & M Vehicle	244	1,500	10,000	10,000
262	Property Maintenance	6,383	7,950	22,500	22,500
263	Lease & Maintenance Agreements	7,174	6,500	12,000	11,000
285	Fuel Billed by Public Works	(121,252)	(107,597)	(619,385)	(189,900)
286	Gas Purchases	89,150	80,000	419,648	143,921
287	Diesel Purchases	38,898	38,000	211,737	57,979
288	Inventory Purchases	109,332	87,500	147,500	115,100
289	Repairs by PW Shop	(91,333)	(80,547)	(137,500)	(108,100)
310	Office & Operational Supplies	10,446	10,100	11,600	11,600
325	Dog & Animal Control Expense	28	200	800	800
326	Uniforms	3,184	3,800	5,300	6,300
331	Gas & Oil (purchased direct)	2,176	2,100	4,500	4,500
332	Shop Supplies	9,626	9,200	12,000	12,000
333	Tools, Furniture & Equipment	5,180	9,600	21,500	22,000
943	Equipment Purchases	-	5,564	5,000	-
945	Real Estate and Improvements	-	-	-	-
	Total Operations	92,890	94,315	162,130	154,630
	Total Public Works	735,673	739,106	873,888	894,600



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	216,868	205,553	225,849	285,468
Operations	79,696	75,303	119,300	115,800
Total	296,564	280,856	345,149	401,268
Staffing Level	4	4	5	5

Full Time Staffing Detail

Job Title	Grade	Number
Public Works Director	10	1
Shop Supervisor	6	1
Vehicle/Equipment Mechanic	5	3
Staffing Level		5

General Fund

Admin and Shop Section Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
PUBLIC WORKS (43000)					
SALARIES & WAGES					
111	Salaries	236,061	225,274	243,114	283,954
124	Part-Time Staff	-	-	-	-
136	Vacation Pay at Retirement	-	2,833	-	-
143	Allocate PW Director	(75,952)	(75,952)	(75,952)	(75,952)
	Total Compensation	160,109	152,155	167,162	208,002
FRINGE BENEFITS					
151	Health Insurance	19,524	14,170	16,742	28,037
152	Life Insurance	1,271	1,660	1,637	2,350
153	FICA	13,959	14,143	15,073	17,605
154	Medicare	3,265	3,308	3,525	4,117
155	Retirement	18,739	20,117	21,710	25,357
	Total Fringe Benefits	56,758	53,398	58,687	77,466
	Total Personnel	216,868	205,553	225,849	285,468
OPERATING EXPENDITURES					
241	Utilities	12,925	12,568	20,000	20,000
245	Telephone	4,461	4,415	6,000	6,000
260	R & M Equipment	4,855	450	5,000	5,000
261	R & M Vehicle	244	500	6,000	6,000
262	Property Maintenance	5,694	6,450	20,000	20,000
263	Lease & Maintenance Agreements	7,174	6,500	12,000	11,000
285	Fuel Billed by Public Works	(125,065)	(114,697)	(631,385)	(201,900)
286	Gas Purchases	89,150	80,000	419,648	143,921
287	Diesel Purchases	38,898	38,000	211,737	57,979
288	Inventory Purchases	109,332	87,500	147,500	115,100
289	Repairs by PW Shop	(92,813)	(82,947)	(147,500)	(115,100)
310	Office & Operational Supplies	9,769	9,000	10,000	10,000
325	Dog & Animal Control Expense	28	200	800	800
326	Uniforms	2,001	2,500	3,000	4,000
331	Gas & Oil (purchased direct)	2,176	2,100	4,500	4,500
332	Shop Supplies	9,626	9,200	12,000	12,000
333	Tools, Furniture & Equipment	1,240	8,000	15,000	16,500
943	Equipment Purchases	-	5,564	5,000	-
946	Buildings	-	-	-	-
	Total Operations	79,696	75,303	119,300	115,800
	Total Public Works - Admin/Shop	296,564	280,856	345,149	401,268



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	111,206	117,067	115,830	119,163
Operations	7,447	6,212	18,630	15,630
Total	118,653	123,279	134,460	134,793
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

General Fund

Support Services Section Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
PUBLIC WORKS - Support Services (43001)					
SALARIES & WAGES					
111	Salaries	88,151	92,050	90,658	93,377
	Total Compensation	88,151	92,050	90,658	93,377
FRINGE BENEFITS					
151	Health Insurance	9,312	9,253	9,530	9,530
152	Life Insurance	454	502	610	774
153	FICA	5,108	5,707	5,621	5,789
154	Medicare	1,195	1,335	1,315	1,354
155	Retirement	6,986	8,220	8,096	8,339
157	Unemployment Comp				
	Total Fringe Benefits	23,055	25,017	25,172	25,786
	Total Personnel	111,206	117,067	115,830	119,163
OPERATING EXPENDITURES					
245	Telephone	1,411	1,812	2,230	2,230
261	R & M Vehicle	-	-	2,000	2,000
285	Fuel billed by Public Works	2,204	2,100	4,000	4,000
289	Repairs by PW Shop	365	400	5,000	2,000
310	Office & Operational Supplies	303	100	600	600
326	Uniforms	864	800	1,300	1,300
333	Tools, Furniture & Equipment	2,301	1,000	3,500	3,500
	Total Operations	7,447	6,212	18,630	15,630
	Total Support Services	118,653	123,279	134,460	134,793



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	314,710	322,171	370,079	335,339
Total	314,710	322,171	370,079	335,339
Staffing Level	7	9	8	8

Full Time Staffing Detail		
Job Title	Grade	Number
Manager	8	1
Heavy Equipment Operator	6	1
Equipment Operator	5	2
Crew Worker	2	4
Staffing Level		8

General Fund

Operations Section Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
PUBLIC WORKS - Operations (43002)					
SALARIES & WAGES					
111	Salaries	312,064	317,000	346,943	330,037
114	Workers Comp Pay	-	-	-	-
118	Overtime	402	260	-	-
124	Part Time Labor	-	-	0	-
136	Vacation Pay at Retirement	-	87	0	-
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	219,655	224,535	254,131	237,225
FRINGE BENEFITS					
151	Health Insurance	46,538	42,900	56,078	40,657
152	Life Insurance	1,701	2,135	2,347	2,737
153	FICA	17,840	19,670	21,510	20,462
154	Medicare	4,172	4,600	5,031	4,786
155	Retirement	24,805	28,331	30,982	29,472
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	95,056	97,636	115,948	98,114
	Total Personnel	314,710	322,171	370,079	335,339
	Total Operations	314,710	322,171	370,079	335,339



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Operations	5,746	12,800	24,200	23,200
Total	5,746	12,800	24,200	23,200

General Fund

Parks Section Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
PUBLIC WORKS - Parks (43003)					
OPERATING EXPENDITURES					
260	R&M Equipment	-	1,200	1,700	1,700
261	R&M Vehicle	-	1,000	2,000	2,000
262	Property Maintenance	689	1,500	2,500	2,500
285	Fuel Billed by Public Works	1,609	5,000	8,000	8,000
289	Repairs by Public Works	1,115	2,000	5,000	5,000
310	Office & Operational Supplies	375	1,000	1,000	1,000
326	Uniforms	320	500	1,000	1,000
331	Gas & Oil (purchased direct)	-	-	-	-
333	Tools, Furniture & Equipment	1,639	600	3,000	2,000
	Total Operations	5,746	12,800	24,200	23,200
	Total Parks	5,746	12,800	24,200	23,200



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	288,444	297,918	506,517	449,479
Operations	230,650	169,625	234,400	254,350
Total	519,094	467,543	740,917	703,829
Staffing Level	7	7	7	7

Parks and Recreation includes these sections:

Admin and Programs

Youth

Adult

Parks/Sports Fields

Baker Community Center (includes Bill Knight Gym)

Farmers Market

General Fund

Parks and Recreation Department Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
PARKS AND RECREATION					
111	Salaries	192,575	200,522	324,579	284,341
112	Field Supervisors	246	400	1,500	1,500
116	Umpires/Officials	5,477	5,000	19,000	19,000
117	Scorekeepers/Press Box/Gate	403	2,500	4,500	4,500
118	Overtime	-	-	-	-
124	Part Time Labor	28,299	28,000	64,000	64,000
136	Vacation Pay at Retirement	-	-	-	-
	Total Compensation	227,000	236,422	413,579	373,341
151	Health Insurance	28,690	23,881	29,362	19,832
152	Life Insurance	1,297	1,620	2,187	2,353
153	FICA	13,050	14,658	26,262	23,147
154	Medicare	3,052	3,429	6,142	5,414
155	Retirement	15,268	17,907	28,985	25,392
157	Unemployment Comp	88	-	-	-
	Total Fringe Benefits	61,444	61,495	92,938	76,138
	Total Personnel	288,444	297,918	506,517	449,479
180	Training & Travel	3,974	-	8,500	8,500
235	Memberships/Dues/Licenses	255	40	1,200	1,200
241	Utilities	38,137	44,924	62,500	62,500
245	Telephone	4,958	5,600	6,000	6,000
256	Contracted Services	5,138	3,000	10,000	10,000
256-1	Contracted Services - Goat Days	-	-	-	7,000
260	R & M Equipment	220	200	500	500
261	R & M Vehicle	-	150	1,000	1,000
262	Property Maintenance	27,950	34,200	39,500	39,500
263	Lease & Maintenance Agreements	1,438	1,400	2,500	2,500
285	Fuel Billed by Public Works	2,102	2,000	5,000	5,000
289	Repairs by PW Shop	460	400	3,000	3,000
310	Office & Operational Supplies	8,598	26,500	28,950	28,400
310-1	Office & Operational Supplies - Goat Days	-	-	-	4,500
311	Concessions	1,077	500	1,200	1,200
326	Uniforms	-	8,853	9,000	9,500
331	Gas & Oil (purchased direct)	47	-	50	50
333	Tools, Furniture & Equipment	5,035	21,157	25,500	25,500
333-1	Tools, Furniture & Equipment - Goat Days	-	-	5,000	5,000
350-1	Supplies - Goat Days Gift Shop	-	-	3,500	3,500
498	Freedom Celebration	22,298	20,701	21,500	30,000
999	Histrical USA Stadium Expenditures - FY20 Only	108,963	-	-	-
	Total Operations	230,650	169,625	234,400	254,350
	Total Parks & Recreation	519,094	467,543	740,917	703,829



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	281,844	289,413	461,615	405,342
Operations	155,532	42,301	83,150	103,150
Total	437,376	331,714	544,765	508,492
Staffing Level	7	7	7	7

Full Time Staffing Detail

Job Title	Grade	Number
Parks & Recreation 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

General Fund

Parks and Recreation Admin and Programs Section Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
ADMINISTRATION & PROGRAMS (44401)					
SALARIES & WAGES					
111	Salaries	192,575	200,522	324,579	284,341
118	Overtime	-	-	-	-
124	Part Time Labor	28,299	28,000	48,000	48,000
136	Vacation Pay at Retirement	-	-	-	-
	Total Compensation	220,874	228,522	372,579	332,341
FRINGE BENEFITS					
151	Health Insurance	28,690	23,881	29,362	19,832
152	Life Insurance	1,297	1,620	2,187	2,353
153	FICA	12,666	14,168	23,100	20,605
154	Medicare	2,962	3,314	5,402	4,819
155	Retirement	15,268	17,907	28,985	25,392
157	Unemployment Comp	88	-	-	-
	Total Fringe Benefits	60,971	60,890	89,036	73,001
	Total Personnel	281,844	289,413	461,615	405,342
OPERATING EXPENDITURES					
180	Training & Travel	3,974	-	8,500	8,500
235	Memberships/Dues/Licenses	255	40	1,200	1,200
245	Telephone	4,958	5,600	6,000	6,000
256	Contracted Services	5,138	3,000	10,000	10,000
256-1	Contracted Services - Goat Days	-	-	-	7,000
260	R & M Equipment	-	-	-	-
261	R & M Vehicle	-	150	1,000	1,000
263	Lease & Maintenance Agreements	1,438	1,400	2,500	2,500
285	Fuel Billed by Public Works	2,102	2,000	5,000	5,000
289	Repairs by PW Shop	460	400	3,000	3,000
310	Office & Operational Supplies	4,536	4,000	12,700	12,200
310-1	Office & Operational Supplies - Goat Days	-	-	-	4,500
311	Concessions	1,077	500	1,200	1,200
326	Uniforms	-	1,353	1,500	2,000
331	Gas & Oil (purchased direct)	47	-	50	50
333	Tools, Furniture & Equipment	285	3,157	500	500
333-1	Tools, Furniture & Equipment - Goat Days	-	-	5,000	5,000
350-1	Supplies - Goat Days Gift Shop	-	-	3,500	3,500
498	Freedom Celebration	22,298	20,701	21,500	30,000
999	Historical USA Stadium Expenditures - FY20 Only	108,963	-	-	-
	Total Operations	155,532	42,301	83,150	103,150
	Total Admin and Programs	437,376	331,714	544,765	508,492



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	2,256	8,505	13,995	13,995
Operations	559	9,500	12,750	12,700
Total	2,815	18,005	26,745	26,695

General Fund

Parks and Recreation Youth Section Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
YOUTH PROGRAM (44402)					
SALARIES & WAGES					
112	Field Supervisors	246	400	1,000	1,000
116	Umpires/Officials	1,491	5,000	9,000	9,000
117	Scorekeepers/Press Box/Gate	359	2,500	3,000	3,000
	Total Compensation	2,096	7,900	13,000	13,000
153	FICA	130	490	806	806
154	Medicare	30	115	189	189
	Total Fringe Benefits	160	605	995	995
	Total Personnel	2,256	8,505	13,995	13,995
OPERATING EXPENDITURES					
310	Office & Operational Supplies	559	2,000	5,250	5,200
326	Uniforms		7,500	7,500	7,500
	Total Operations	559	9,500	12,750	12,700
	Total Youth Programs	2,815	18,005	26,745	26,695



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	4,343	0	12,918	12,918
Operations	140	0	3,000	3,000
Total	4,483	0	15,918	15,918

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
ADULT PROGRAM (44403)					
SALARIES & WAGES					
112	Field Supervisors			500	500
116	Umpires/Officials	3,986	-	10,000	10,000
117	Scorekeepers	44	-	1,500	1,500
	Total Compensation	4,030	-	12,000	12,000
153	FICA	254	-	744	744
154	Medicare	59	-	174	174
	Total Fringe Benefits	314	-	918	918
	Total Personnel	4,343	-	12,918	12,918
OPERATING EXPENDITURES					
310	Office & Operational Supplies	140	-	3,000	3,000
	Total Operations	140	-	3,000	3,000
	Total Adult Programs	4,483	-	15,918	15,918

Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Personnel	0	0	17,989	17,224
Operations	23,415	69,162	59,000	59,000
Total	23,415	69,162	76,989	76,224

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
	PARKS/SPORTS FIELDS (44410)				
	SALARIES & WAGES				
124	Part-time Staff	-	-	16,000	16,000
	Total Compensation	-	-	16,000	16,000
	FRINGE BENEFITS				
153	FICA	-	-	1,612	992
154	Medicare	-	-	377	232
	Total Fringe Benefits	-	-	1,989	1,224
	Total Personnel	-	-	17,989	17,224
	OPERATING EXPENDITURES				
241	Utilities	10,444	15,162	17,000	17,000
262	Property Maintenance	11,406	24,000	24,000	24,000
310	Office & Operational Supplies	795	18,000	3,000	3,000
333	Tools, Furniture & Equipment	770	12,000	15,000	15,000
	Total Operations	23,415	69,162	59,000	59,000
	Total Parks	23,415	69,162	76,989	76,224

Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Operations	49,992	47,500	74,000	74,000
Total	49,992	47,500	74,000	74,000

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
BAKER COMMUNITY CTR & GYM (44420)					
OPERATING EXPENDITURES					
241	Utilities	26,920	28,800	43,500	43,500
260	R & M Equipment	220	200	500	500
262	Property Maintenance	16,328	10,000	15,000	15,000
310	Office & Operational Supplies	2,567	2,500	5,000	5,000
333	Tools, Furniture & Equipment	3,956	6,000	10,000	10,000
	Total Operations	49,992	47,500	74,000	74,000
	Total Baker Community Center	49,992	47,500	74,000	74,000

Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Operations	1,012	1,162	2,500	2,500
Total	1,012	1,162	2,500	2,500

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
	FARMERS MARKET (44450)				
	OPERATING EXPENDITURES				
241	Utilities	773	962	2,000	2,000
262	Property Maintenance	216	200	500	500
333	Tools, Furniture & Equipment	24	-	-	-
	Total Operations	1,012	1,162	2,500	2,500
	Total Farmers Market	1,012	1,162	2,500	2,500

Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues	417,748	425,393	421,397	428,630
Operations	435,158	310,300	511,400	544,000
Transfers	0	0	(90,003)	(115,370)
Total Expenditures and Transfers	435,158	310,300	421,397	428,630
Net from Operations	(17,409)	115,093	0	0
June 30 Fund Balance	109,012	224,105	109,012	224,105

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.

State Street Aid Fund

Summary

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
State Street Aid (43120)					
Revenues					
33335	Gas Inspection Fees	22,100	22,100	22,100	22,100
33550	State Street Aid Revenue	202,595	207,006	210,785	207,000
33551	Additional 3 Cent Gas Tax	59,354	59,840	62,300	60,000
33552	Additional 1 Cent Gas Tax	32,032	32,295	33,700	32,500
33553	2017 Gas Tax	101,635	104,113	92,482	107,000
	Total Intergovernmental Revenue	417,716	425,354	421,367	428,600
37001	Interest Income	32	39	30	30
	Total Interest on Investments	32	39	30	30
38061	Sale of Surplus Property	-	-	-	-
	Total Other Income	-	-	-	-
38990	Planned Use of Fund Balance				
	Total Revenues	417,748	425,393	421,397	428,630
OPERATING EXPENDITURES					
180	Travel & Training		500	1,000	1,000
241	Utilities	268,097	165,000	280,000	280,000
245	Telephone	1,043	1,100	1,300	1,400
260	R & M Equipment	1,207	1,000	9,000	10,000
261	R & M Vehicle	7,600	6,000	8,500	10,000
263	Lease & Maintenance Agreements	400	400	600	600
264	Traffic Light Repair	22,505	17,000	40,000	40,000
268	Street & ROW Repair & Maintenance	37,156	60,000	72,000	75,000
275	Sign Materials	5,163	4,000	15,000	15,000
285	Fuel Billed by Public Works	12,033	10,000	20,000	25,000
289	Repairs by PW Shop	20,043	19,000	25,000	30,000
310	Office & Operational Supplies	2,333	1,800	5,000	5,000
326	Uniforms	3,985	3,500	4,000	5,000
331	Gas & Oil (Purchased Direct)				
333	Tools, Furniture & Equipment	9,879	4,000	5,000	6,000
450	Road Materials	5,715	17,000	25,000	30,000
508	Claims Paid Direct				
942	Vehicle Purchases	38,000			10,000
943	Equipment Purchases				
	Total Operations	435,158	310,300	511,400	544,000
751	Transfer to/from General Fund	0	0	(90,003)	(115,370)
	Total Transfers	0	0	(90,003)	(115,370)
	Total State Street Aid	435,158	310,300	421,397	428,630
	Net From Operations	(17,409)	115,093	0	0



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues	1,829	17	23,550	23,550
Operations	9,188	16,985	23,550	23,550
Net From Operations	(7,359)	(16,968)	0	0
June 30 Fund Balance	94,074	77,106	70,524	53,556

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

State Drug Fund

Summary

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
State Drug (42129)					
Revenues					
35006	Confiscations & Settlements	1,352	-	-	-
35007	Drug Fines	-	-	-	-
	COURT FINES & COSTS	1,352	-	-	-
37001	Interest Income	477	17	-	-
	INTEREST INCOME	477	17	-	-
38060	Proceeds from Auction	-	-	-	-
38990	Planned Use of P/Y Funds	-	-	23,550	23,550
	OTHER INCOME	-	-	23,550	23,550
	Total Revenues	1,829	17	23,550	23,550
OPERATING EXPENDITURES					
180	Training & Travel	-	-	500.00	500
191	Education/Outreach/Public Relations	342	-	500.00	500
222	Confidential Undercover Exp	-	-	2,000.00	2,000
245	Telephone	-	150	150.00	150
253	Audit	1,820	1,900	1,900.00	1,900
261	R & M Vehicle	-	850	1,500.00	1,500
263	Lease & Maintenance Agreements	175	4,000	6,500.00	5,000
310	Office & Operational Supplies	-	2,000	3,000.00	3,000
312	Equipment	-	7,500	7,500.00	7,500
325	Dog & Animal Control Expense	878	240	-	1,500
333	Tools, Furniture & Equipment	5,973	345	-	-
	Total Operations	9,188	16,985	23,550	23,550
	Total State Drug Fund	(7,359)	(16,968)	-	-



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues	111,541	2,100	214,700	109,700
Operations	31,346	188,095	214,700	109,700
Net From Operations	80,194	(185,995)	0	0
June 30 Fund Balance	302,023	116,028	97,373	6,338

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.

DEA Drug Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
DEA Drug (52100)					
Revenues					
33119	DEA Federal Shared Proceeds	111,418	2,000	10,000	-
	COURT FINES & COSTS	111,418	2,000	10,000	-
37001	Interest Income	123	100	50	10
	INTEREST INCOME	123	100	50	10
38990	Planned Use of P/Y Funds			204,650	109,690
	OTHER INCOME	-	-	204,650	109,690
	TOTAL REVENUE	111,541	2,100	214,700	109,700
Operating Expenditures					
180	Travel & Training	1,337	2,500	5,000	5,000
191	Education/Outreach/Public Relations		1,500	5,000	5,000
222	Confidential Undercover Exp		500	1,000	1,000
253	Audit	1,820	1,900	1,900	1,900
261	R & M Vehicle		500	1,000	1,000
262	Property Maintenance	10,476	-	10,000	10,000
285	Fuel Billed by PW	1,507	1,000	5,500	5,500
289	Repairs by PW Shop	695	1,000	2,500	2,500
310	Office & Operational Supplies	206	695	300	300
331	Gas & Oil (Purchased Direct)		-	1,000	1,000
333	Tools, Furniture & Equipment	15,307	155,000	155,000	50,000
334	Vehicle Towing		-	3,000	3,000
942	Vehicle Purchases		23,500	23,500	23,500
	Total Operations	31,347	188,095	214,700	109,700
	Total Expenditures	31,347	188,095	214,700	109,700
	Net From Operations	80,194	(185,995)	-	-



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues	401,890	404,320	397,250	405,100
Personnel	226,350	226,350	226,350	226,350
Operations	116,523	106,926	170,900	178,750
Net From Operations	<u>59,017</u>	<u>71,044</u>	<u>0</u>	<u>0</u>
June 30 Fund Balance	<u>311,577</u>	<u>382,621</u>	<u>311,577</u>	<u>382,621</u>
Staffing Level	0.4	0.4	0.4	0.4

FY15 Full time Staffing Detail

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

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

Storm Water Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Storm Water (52125)					
Revenues					
34101	Storm Water Fees-Residential	137,529	139,200	135,000	140,000
34102	Storm Water Fees-Commercial	259,884	260,000	256,500	260,000
34191	Discounts Forfeited	4,342	5,000	5,700	5,000
33104	PERMITS				
Total Charges for Services		401,754	404,200	397,200	405,000
37001	Interest Income	136	120	50	100
Total Interest on Investments		136	120	50	100
Total Revenue		401,890	404,320	397,250	405,100
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		0	750	750
191	Education/Outreach/Public Relations	400	750	1,000	1,000
200	Drainage System Maintenance	40,976	30,000	46,000	46,000
235	Memberships/Dues/Licenses	300	300	300	300
241	Utilities	7,401	8,000	8,000	8,000
245	Telephone	223	200	200	200
253	Audit	2,050	2,500	2,200	2,500
254	Engineering Services	38,942	26,000	65,000	65,000
260	R & M Equipment		0		0
261	R & M Vehicle		0		0
263	Lease & Maintenance Agreements	12,723	4,300	9,000	9,400
269	Levee Maintenance	666	22,600	20,000	22,600
285	Fuel Billed by Public Works	665	900	900	900
289	Repairs by PW Shop		600	600	600
310	Office & Operational Supplies	5,814	1,205	8,500	8,500
333	Tools, Furniture & Equipment		2,500		5,600
337	State & County Permits & Fees	3,460	4,000	4,000	4,000
521	Insurance	2,903	3,071	3,400	3,400
990	Contingency		0	1,050	0
Total Operations		116,523	106,926	170,900	178,750
Total Expenditures		342,873	333,276	397,250	405,100
Net From Operations		59,017	71,044	-	-



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues	868,684	863,940	1,110,469	863,300
Personnel	520,116	486,357	585,369	582,744
Operations	153,889	400,462	525,100	280,556
Net From Operations	194,679	(22,879)	0	0
June 30 Fund Balance	767,423	744,544	517,154	744,544
Staffing Level	10	9	9	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. User fees are expected to cover the cost of operations.

Sanitation Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
34412	Residential Sanitation Fees	855,062	850,000	850,000	850,000
34191	Discounts Forfeited	13,319	13,600	10,000	13,000
	Revenues from Fees	868,381	863,600	860,000	863,000
37001	Interest Income	303	340	200	300
	Interest Income	303	340	200	300
38060	Auction Proceeds	-	-	-	-
38990	Planned Use of P/Y Funds	-	-	250,269	-
	Total Other Income	-	-	250,269	-
	Total Revenues	868,684	863,940	1,110,469	863,300
RESIDENTIAL SOLID WASTE					
111	Salaries	307,960	283,792	367,796	357,381
114	Workers Comp	295	-	-	-
118	Overtime	-	-	-	-
124	Part time	13,028	11,656	5,000	15,000
136	Vacation pay at Retirement	2,365	-	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 Salaries	384,686	356,486	433,834	433,419
FRINGE BENEFITS					
151	Health Insurance	54,006	43,950	50,186	40,952
152	Life Insurance	2,199	2,000	2,486	2,971
153	FICA	18,279	18,318	23,113	23,088
154	Medicare	4,275	4,284	5,406	5,400
155	Retirement	24,533	25,343	32,844	31,914
156	Workers Comp Insurance	19,206	16,470	23,000	23,000
157	Unemployment Comp	55	206	-	-
158	Medical Testing	165	1,300	500	2,000
161	Insurance-Retirees	12,712	18,000	14,000	20,000
	Total Fringe Benefits	135,430	129,871	151,535	149,325
	Total Residential Personnel	520,116	486,357	585,369	582,744
OPERATING EXPENDITURES					
180	Training & Travel	-	-	1,000	1,000
191	Education/Outreach/Public Relations	-	-	1,000	1,000
245	Telephone	1,257	1,200	1,200	1,300
253	Audit	2,050	2,200	2,200	2,200
260	R & M Equipment	-	-	3,000	3,000
261	R & M Vehicle	3,208	18,000	18,000	20,000
263	Lease & Maintenance Agreements	8,169	6,311	6,700	9,000
285	Fuel Billed by Public Works	22,905	25,000	35,000	30,000
289	Repairs by PW Shop	34,612	30,000	30,000	30,000
295	Solid Waste Disposal	28,759	50,000	65,000	65,000
310	Office & Operational Supplies	6,146	6,000	9,000	9,000



Sanitation Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
326	Uniforms	3,397	5,000	4,000	5,500
331	Gas & Oil (purchased direct)		-	1,000	1,000
333	Tools, Furniture & Equipment	27,213	500	-	30,500
521	Insurance	16,174	17,556	18,000	19,000
942	Vehicle Purchases		238,695	300,000	40,000
943	Equipment Purchases		-	30,000	-
990	Contingency				13,056
	Total Residential Operations	153,889	400,462	525,100	280,556
	Total Expenditures	674,005	886,819	1,110,469	863,300
	Net From Operations	194,679	(22,879)	-	-





Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues - Others	24,737,439	22,957,807	25,160,236	23,940,251
Revenues - City Funding	730,219	841,065	730,219	730,219
Total Revenues	25,467,658	23,798,872	25,890,455	24,670,470
Operations	23,783,723	22,913,456	25,886,511	24,670,470
Net From Operations	1,683,934	885,416	3,944	0
June 30 Fund Balance	6,204,387	7,089,803	6,204,387	7,089,803
Staffing Level	266	268	268	274

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues					
40110	Current Property Tax	6,385,602	5,164,886	6,489,582	6,210,210
40120	Prior Years Collections - Trustee	91,454	47,656	157,000	219,184
40130	Prior Years Collections - Circuit Court	61,923	45,449	5,000	73,061
40163	Payments in Lieu of Taxes	99,192	35,328	58,219	146,123
40210	County Shared Sales Tax	2,995,887	2,373,870	2,744,857	2,470,371
40240	Wheel Tax	565,747	376,965	550,000	584,490
	Other Local Option Taxes	102,210	0	0	0
40275	Mixed Drink Tax	40,712	23,309	30,094	73,061
	TOTAL LOCAL TAXES	10,342,727	8,067,463	10,034,752	9,776,500
44110	Investment Income	41,178	2,401	2,000	2,200
44120	Lease/Rentals	35,460	28,669	35,000	25,000
44146	E-Rate Funding	246,886	242,667		290,000
44170	Miscellaneous Refunds	4,161	0	0	0
44560	Damages Recovered from Individuals	3,096	13,469	0	4,500
44570	Contributions and Gifts	2,400	815	0	1,000
44990	Other Local Revenue (County Pre-K)	238,000	159,224	230,000	179,009
	TOTAL OTHER LOCAL REVENUE	571,181	447,244	267,000	501,709
46511	Basic Education Program	13,161,841	13,882,519	13,962,799	13,101,258
46515	Early Childhood Education	277,137	215,049	300,702	214,203
46591	Coordinated School Health	79,971	54,530	80,000	80,000
46610	Career Ladder Program	30,407	23,279	34,400	34,400
46981	Safe School Grant	51,680	76,563	51,680	51,680
46990	Other State Revenues	33,436	0	0	0
	TOTAL STATE OF TENNESSEE	13,634,472	14,251,940	14,429,581	13,481,541
47143	Special Education Grant to State-IDEA	9,845	8,904	275,000	7,500
47630	Public Law 874 - Maintenance & O	58,682	95,641	40,000	62,000
47640	ROTC Reimbursement	89,481	77,253	66,000	106,000
	TOTAL FEDERAL GOVERNMENT	158,008	181,799	381,000	175,500
48130	Contributions	3,600	0	0	0
48610	Citizen Group Donations	22,346	9,362	0	5,000
49400	Refunding Debt Issued	230,219	341,065	230,219	230,219
49700	Insurance Recovery	5,105	0	0	0
49800	Operating Transfers/Federal Projects		0	47,903	0
49810	City General Fund Transfers	500,000	500,000	500,000	500,000
	TOTAL OTHER SOURCES (NON-REVENUE)	761,270	850,427	778,122	735,219
	Total Revenue	25,467,658	23,798,872	25,890,455	24,670,470
OPERATING EXPENDITURES					
REGULAR INSTRUCTION 71100					
116	Teachers	7,061,607	6,149,925	6,803,625	7,253,022
117	Career Ladder Program	16,000	10,370	18,800	15,000
128	Homebound Teachers	1,169	378	2,000	2,000
163	Educational Assistants	109,444	103,532	102,050	101,991
188	Bonus	0	223,704	152,000	56,550
189	Other Salaries & Wages	114,795	69,733	213,350	99,000
201	Social Security	429,304	382,445	453,386	466,709
204	State Retirement	697,470	606,329	801,129	773,081
206	Life Insurance	18,835	13,121	22,620	16,596

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
207	Medical Insurance	931,062	927,028	925,882	957,305
212	Employer Medicare	100,402	89,485	106,033	109,150
217	Retirement Hybrid Stabilization	0	37,856	38,825	45,160
369	Contracts for Substitute Teachers - Certified	119,921	69,459	117,000	64,000
370	Contracts for Substitute Teachers - Non-Certified	3,381	0	9,000	3,000
399	Other Contracted Services	11,675	12,013	11,000	15,500
429	Instructional Supplies & Material	63,023	73,762	88,737	76,404
449	Textbooks	29,680	534,870	508,733	53,000
535	Fee Waivers	780	0	900	2,000
599	Other Charges	39,262	12,200	51,310	32,928
722	Regular Instruction Equipment	340,097	529,366	469,852	534,714
	TOTAL REGULAR INSTRUCTION	10,087,905	9,845,578	10,896,231	10,677,110
	ALTERNATIVE SCHOOL 71150				
116	Teachers	65,600	56,692	65,601	65,601
163	Educational Assistants	18,334	0	0	0
188	Bonus	0	1,481	1,000	435
201	Social Security	4,887	3,429	4,129	4,094
204	State Retirement	8,591	5,974	7,772	6,782
206	Life Insurance	216	121	237	150
207	Medical Insurance	11,588	6,212	8,634	6,528
212	Employer Medicare	1,143	802	966	958
369	Contracts for Substitute Teachers - Certified	1,271	498	1,500	1,500
370	Contracts for Substitute Teachers - Non-Certified	1,890	0	500	500
429	Instructional Supplies & Material	474	44	500	500
	TOTAL ALTERNATIVE SCHOOL	113,993	75,254	90,838	87,048
	SPECIAL EDUCATION PROGRAM 71200				
116	Teachers	794,278	645,732	743,268	769,589
128	Homebound Teachers	1,563	1,533	4,500	3,000
163	Educational Assistants	238,319	181,619	188,449	188,450
188	Bonus	0	47,407	33,825	3,480
189	Other Salaries	1,300	1,244	5,000	5,000
201	Social Security	60,004	50,376	58,497	52,838
204	State Retirement	96,130	77,518	90,285	87,524
206	Life Insurance	2,759	1,741	1,861	2,176
207	Medical Insurance	157,030	153,472	165,454	161,242
212	Employer Medicare	14,033	11,781	13,681	12,357
217	Retirement Hybrid Stabilization	0	6,039	6,527	6,740
312	Contracts with Private Agencies	125,400	199,481	201,978	201,978
336	Maintenance & Repair Equipment	2,109	1,287	1,800	1,800
369	Contracts for Substitute Teachers - Certified	12,630	9,909	12,095	14,100
370	Contracts for Substitute Teachers - Non-Certified	543	0	1,401	1,401
429	Instructional Supplies & Materials	5,404	14,463	10,434	7,095
599	Other Contracted Services	2,242	4,947	6,000	5,000
725	Special Education Equipment	43,926	2,217	4,500	4,000
	TOTAL SPECIAL EDUCATION	1,557,669	1,410,768	1,549,553	1,527,770

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
	VOCATIONAL EDUCATION 71300				
116	Teachers	782,321	702,304	799,836	671,294
188	Bonus	0	14,815	10,000	4,785
189	Other Salaries	0	0	3,210	3,210
201	Social Security	47,142	43,295	49,678	42,116
204	State Retirement	76,926	67,696	82,397	69,763
206	Life Insurance	2,087	1,401	2,433	1,827
207	Medical Insurance	57,104	49,748	52,408	42,549
212	Employer Medicare	11,025	10,125	11,618	9,850
217	Retirement Hybrid Stabilization	0	3,626	4,093	3,693
369	Contracts for Substitute Teachers - Certified	9,191	8,854	15,000	9,000
429	Instructional Supplies & Material	19,336	15,799	30,000	25,000
449	Textbooks	5,962	10,963	8,000	8,000
499	Other Supplies and Materials	1,886	826	2,500	2,500
524	In-Service/Staff Development	815	0	1,000	1,000
	TOTAL VOCATIONAL EDUCATION	1,013,795	929,453	1,072,173	894,586
	TOTAL INSTRUCTIONAL	12,773,362	12,261,052	13,608,795	13,186,514
	INSTRUCTIONAL SUPPORT 72000				
	HEALTH SERVICES 72120				
105	Supervisor/Director	57,271	49,494	57,271	57,272
189	Other Salaries	0	1,481	1,000	0
201	Social Security	3,551	3,161	3,613	3,551
204	State Retirement	5,114	4,552	5,217	5,882
206	Life Insurance	157	105	181	131
212	Employer Medicare	830	739	845	830
399	Other Contracted Services	122,430	152,901	129,429	100,000
499	Other Supplies & Material	4,973	5,071	4,977	5,000
524	In-Service/Staff Development	4,129	778	1,500	2,500
599	Other Charges	684	1,936	2,500	2,500
735	Health Equipment	3,946	210	3,946	2,500
	TOTAL HEALTH CARE SERVICES	203,085	220,428	210,479	180,166
	OTHER STUDENT SUPPORT 72130				
123	Guidance Personnel	433,695	378,433	493,889	428,255
130	Social Worker	44,370	38,344	58,870	58,870
188	Bonus	0	11,852	8,000	3,045
189	Other Salaries & Wages	0	0	2,000	0
201	Social Security	28,444	25,769	36,566	30,364
204	State Retirement	46,969	41,001	64,699	50,296
206	Life Insurance	1,267	863	1,845	1,076
207	Medical Insurance	53,170	37,068	66,592	38,973
212	Employer Medicare	6,652	6,027	8,553	7,101
217	Retirement Hybrid Stabilization	0	1,840	4,261	2,070
309	Safe School	51,680	76,563	51,680	51,680

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
499	Other Supplies & Material	1,169	618	2,832	2,410
524	In-Service/Staff Development	891	0	5,000	5,000
	TOTAL OTHER STUDENT SERVICES	668,306	618,378	804,787	679,140
	REGULAR INSTRUCTIONAL SUPPORT 72210				
105	Supervisor	166,834	165,245	167,930	168,739
117	Career Ladder Program	6,000	6,370	8,600	8,000
129	Librarian	263,159	227,422	263,159	246,637
188	Bonus	0	20,741	14,000	3,045
189	Other Salaries & Wages	31,595	25,387	43,360	60,000
201	Social Security	26,140	24,781	30,272	29,581
204	State Retirement	48,557	42,229	48,744	49,000
206	Life Insurance	1,139	789	1,390	1,269
207	Medical Insurance	32,376	33,488	35,080	35,654
212	Employer Medicare	6,615	6,260	7,079	6,918
369	Contracts for Substitute Teachers - Certified	2,802	960	11,170	7,800
399	Other Contracted Services	71,040	44,718	75,000	51,579
435	Office Supplies	591	0	1,000	0
499	Other Supplies & Material	12,226	12,414	19,997	20,282
524	In-Service/Staff Development	8,538	1,886	8,400	8,500
599	Other Charges	71,602	25,185	81,763	101,000
790	Other Equipment	0	0	25,031	0
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	749,213	637,874	841,975	798,004
	ALTERNATIVE EDUCATION SUPPORT 72215				
105	Supervisor	48,450	47,852	48,450	48,450
188	Bonus	0	1,481	1,000	218
201	Social Security	2,842	2,908	3,066	3,017
204	State Retirement	5,150	5,067	5,423	4,998
206	Life Insurance	128	89	153	110
207	Medical Insurance	7,335	7,118	7,482	7,484
212	Employer Medicare	665	680	718	706
524	In-Service Staff Development	405	0	0	0
	TOTAL ALTERNATIVE EDUCATION SUPPORT	64,975	65,196	66,291	64,983
	SPECIAL EDUCATION SUPPORT 72220				
105	Supervisor/Director	48,450	56,676	48,450	48,450
124	Psychological Personnel	66,320	62,081	59,160	59,160
161	Secretary(s)	19,973	21,913	19,428	19,428
162	Clerical Personnel	119,406	135,309	119,368	119,368
188	Bonus	0	10,370	7,000	1,088
201	Social Security	13,630	15,210	15,690	15,345
204	State Retirement	22,930	23,014	27,775	25,418
206	Life Insurance	609	498	719	519
207	Medical Insurance	34,344	43,029	41,678	42,081
212	Employer Medicare	3,477	3,897	4,252	3,589
217	Retirement Hybrid Stabilization	0	1,288	1,345	1,171

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
312	Contracts W Private Agencies	58,331	90,049	106,227	101,089
348	Postal Charges	284	244	300	300
399	Other Contracted Services	0	0	87,000	0
499	Other Supplies & Material	2,963	8,301	7,000	7,000
524	In-Service/Staff Development	4,875	5,398	10,245	13,245
790	Other Equipment	1,320	5,705	5,000	5,000
	TOTAL SPECIAL EDUCATION SUPPORT	396,912	482,984	560,637	462,250
	VOCATIONAL EDUCATION SUPPORT 72230				
105	Supervisor/Director	80,449	94,354	80,449	80,450
189	Other Salaries & Wages	-	-	438	-
201	Social Security	4,776	5,573	5,015	4,988
204	State Retirement	8,552	9,690	8,876	8,262
206	Life Insurance	212	181	255	183
207	Medical Insurance	9,666	11,568	9,859	9,855
212	Employer Medicare	1,117	1,304	1,173	1,167
399	Contracts Services	9,875	-	9,900	9,000
524	In-Service/Staff Development	2,279	-	1,300	1,300
	TOTAL VOCATIONAL EDUCATION SUPPORT	116,925	122,670	117,266	115,205
	TECHNOLOGY 72250				
105	Supervisor/Director	156,060	183,033	156,060	156,060
120	Computer Programmer	86,329	103,549	94,542	92,090
188	Bonus	-	8,889	6,000	-
189	Other Salaries & Wages	122,965	143,556	140,229	122,400
201	Social Security	21,308	25,613	24,604	22,974
204	State Retirement	36,131	42,551	41,546	38,056
206	Life Insurance	968	828	1,013	846
207	Medical Insurance	36,278	48,604	36,612	46,154
212	Employer Medicare	4,983	5,990	5,754	5,373
336	Maint & Repair Services - Equipment	11,788	8,607	15,000	20,000
350	Internet Connectivity	265,406	312,267	313,055	412,000
399	Other Contracted Services	2,400	-	2,500	2,500
470	Cabling	21,355	-	23,166	23,166
471	Software	71,297	13,886	72,156	160,000
499	Other Supplies & Material	4,239	113,648	4,268	4,268
524	In-Service/Staff Development	8,704	3,647	16,000	16,000
790	Other Equipment	63,724	3,037	45,358	17,900
	TOTAL TECHNOLOGY	913,936	1,017,705	997,863	1,139,787
	BOARD OF EDUCATION 72310				
191	Board and Committee Members	34,200	33,778	35,200	34,201
201	Social Security	2,120	2,094	2,182	2,120
204	State Retirement	857	847	3,858	3,512
207	Retiree Medical Insurance	8,107	7,508	10,506	10,506
212	Employer Medicare	496	490	511	496
305	Audit Services	48,240	77,759	61,861	63,717



General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
320	Dues & Membership	3,500	8,096	5,465	5,100
331	Legal Services	51,700	56,121	40,000	50,000
399	Other Contracted Svcs	666	5,185	9,414	15,000
499	Other Supplies & Material	207	0	500	500
506	Liability Insurance	32,947	40,361	33,000	33,990
513	Workers Compensation Insurance	62,526	60,900	72,000	60,000
524	In-Service/Staff Development	4,647	111	5,860	7,500
	TOTAL BOARD OF EDUCATION	250,213	293,250	280,356	286,643
	OFFICE OF THE DIRECTOR OF SCHOOLS 72320				
101	Director of Schools	147,900	146,074	147,900	147,900
106	Deputy Director		0	0	114,000
117	Career Ladder	1,000	0	0	0
161	Secretary(s)	54,570	54,379	55,000	55,000
162	Clerical Personnel	39,329	36,966	39,058	39,058
188	Bonus	0	2,963	2,000	0
201	Social Security	13,746	13,321	14,860	15,001
204	State Retirement	24,213	23,240	26,301	24,849
206	Life Insurance	629	434	753	541
207	Medical Insurance	42,419	39,235	41,650	38,667
212	Employer Medicare	3,411	3,393	3,475	3,508
299	Other Fringe Benefits	4,800	4,741	4,800	4,800
320	Dues & Membership	5,661	7,299	6,000	6,000
348	Postal Charges	3,200	2,540	2,000	2,000
399	Other Contracted Services	6,000	0	6,000	3,000
435	Office Supplies	4,866	2,019	4,500	4,500
499	Other Supplies & Materials	521	122	600	600
524	In-Service/Staff Development	4,653	762	7,000	7,000
599	Other Charges	3,154	6,558	2,798	5,000
	TOTAL OFFICE OF THE DIRECTOR OF SCHOOLS	360,073	344,046	364,695	471,425
	OFFICE OF PRINCIPAL 72410				
104	Principals	437,567	442,139	449,920	317,393
117	Career Ladder Program	5,000	2,963	4,000	3,000
119	Accountant/Bookkeeper	133,179	120,183	133,177	133,177
139	Assistant Principals	638,294	495,003	671,011	576,280
161	Secretary(s)	31,316	30,929	31,316	31,317
162	Clerical Personnel	302,569	256,263	300,817	272,669
188	Bonus	0	41,481	0	4,350
189	Other Salaries & Wages	54,601	55,451	51,300	50,404
201	Social Security	93,786	85,095	100,315	86,093
204	State Retirement	161,263	139,595	170,567	142,608
206	Life Insurance	4,006	2,566	4,672	3,232
207	Medical Insurance	205,425	163,969	189,897	171,094
212	Employer Medicare	21,934	19,901	22,551	20,135
320	Dues & Membership	2,660	3,700	3,598	3,800
336	Maintenance & Repair Equipment	556	2,400	2,494	2,410



Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
348	Postal Charge	1,704	1,463	1,870	1,808
399	Other Contracted Services (SRO)	244	181	475	475
499	Other Supplies & Materials	4,794	6,024	11,734	12,051
524	In-Service/Staff Development	4,663	0	4,600	0
701	Administrative Equipment	3,433	4,430	12,267	12,051
	TOTAL OFFICE OF PRICIPAL	2,106,992	1,873,736	2,166,580	1,844,347
	FISCAL SERVICES 72510				
105	Supervisor/Director	167,335	164,247	166,300	166,301
119	Accountant/Bookkeeper	94,433	93,027	93,963	93,806
122	Purchasing Personnel	41,628	41,893	45,158	45,001
188	Bonus	0	5,000	5,000	0
189	Other Salaries & Wages	0	0	4,000	4,000
201	Social Security	17,387	17,627	19,247	18,917
204	State Retirement	26,967	27,377	34,000	31,335
206	Life Insurance	779	549	775	695
207	Medical Insurance	57,626	57,215	60,138	60,147
212	Employer Medicare	4,066	4,122	4,501	4,424
320	Dues & Membership	530	324	580	900
399	Other Contracted Services	28,906	43,850	30,100	31,003
435	Office Supplies	1,536	1,142	1,100	1,100
499	Other Supplies & Materials	1,165	2,036	1,500	1,500
524	In-Service/Staff Development	6,429	1,459	12,000	12,000
	TOTAL FISCAL SERVICES	448,787	459,871	478,363	471,129
	HUMAN RESOURCES 72520				
105	Supervisor/Director	86,700	56,987	86,700	92,001
162	Clerical Personnel	98,486	104,924	98,372	97,986
188	Bonus	0	2,963	12,000	0
201	Social Security	10,753	9,780	11,598	11,779
204	State Retirement	18,011	14,013	20,525	19,512
206	Life Insurance	491	243	586	434
207	Medical Insurance	28,119	20,168	29,927	25,839
210	Unemployment Compensation	16,922	19,844	14,000	20,000
212	Employer Medicare	2,515	2,287	2,702	2,755
302	Advertising	100	0	0	0
320	Dues & Membership	0	148	500	1,000
399	Other Contracted Services	57,607	4,949	20,000	5,000
435	Office Supplies	3,472	881	4,000	4,000
499	Other Supplies & Materials	-	0	0	0
524	Staff Development	2,541	0	8,000	8,000
599	Other Charges	1,439	0	1,400	1,400
	TOTAL HUMAN SERVICES	327,156	237,187	310,310	289,705
	PLANT OPERATIONS 72610				
105	Supervisor/Director	74,111	72,642	81,428	80,000
161	Secretary(s)	41,628	41,862	45,158	45,000



General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
166	Custodial Personnel	218,446	212,609	215,242	211,593
188	Bonus	0	11,852	9,000	0
201	Social Security	20,051	20,557	21,646	20,869
204	State Retirement	29,081	30,270	38,183	34,568
206	Life Insurance	769	578	1,010	811
207	Medical Insurance	26,313	19,803	29,645	30,720
212	Employer Medicare	4,689	4,808	5,063	4,881
320	Dues & Membership	270	474	425	475
328	Janitorial Services	476,244	482,419	522,360	402,414
336	Maintenance & Repair Services - Equipment	0	0	2,500	3,350
351	Rentals	2,427	0	5,000	5,000
399	Other Contracted Services	25,305	17,529	85,988	39,000
410	Custodial Supplies	955	0	0	0
415	Electricity	585,316	513,517	768,050	759,000
454	Water & Sewer	38,243	25,169	65,907	68,308
499	Other Supplies & Materials	1,891	300	2,000	7,100
502	Building & Content Insurance	79,212	129,633	87,502	91,002
524	Staff Development	996	1,283	3,500	3,500
599	Other Charges	477	0	0	1,000
720	Plant Operation Equipment	239	646	436	1,500
	TOTAL PLANT OPERATIONS	1,626,664	1,585,949	1,990,045	1,810,090
	PLANT MAINTENANCE 72620				
167	Maintenance Personnel	73,549	74,085	75,000	75,000
188	Bonus	0	2,963	2,000	0
201	Social Security	4,412	4,639	4,624	4,650
204	State Retirement	4,714	4,606	4,805	7,703
206	Life Ins	139	96	170	120
207	Health Insurance	6,019	5,842	6,139	6,144
212	Medicare	1,032	1,085	1,039	1,088
335	Maintenance & Repair Services Buildings	151,539	139,973	131,000	130,000
336	Maint & Repair Services - Equipment	100,990	121,844	99,311	100,050
338	Maint Repair Veh	686	1,172	3,250	5,150
399	Other Contracted Services	135,739	52,852	149,202	126,175
418	Equipment & Machinery Parts	0	8,281	5,581	7,000
425	Gasoline	2,650	2,160	5,775	4,500
499	Other Supplies & Material	2,285	12,937	13,288	15,037
599	Other Charges	209	284	500	500
701	Administrative Equipment	8,796	17,383	13,739	16,500
717	Maintenance Equipment	0	1,491	3,250	5,400
	TOTAL PLANT MAINTENANCE	492,758	451,692	518,674	505,016
	PUPIL TRANSPORTATION 72710				
312	Contract Private Agencies	1,183,320	1,063,037	1,302,800	1,244,420
399	Other Contracted Services	4,600	0	0	0
412	Diesel Fuel	72,251	42,504	120,510	96,408
435	Office Supplies	154	263	375	375



General Purpose School Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
524	In-Service/Staff Development	0	0	1,500	2,000
	TOTAL PUPIL TRANSPORTATION	1,260,325	1,105,804	1,425,185	1,343,203
	CENTRAL AND OTHER 72810				
189	Other Salaries & Wages	2,000	2,963	2,000	0
201	Social Security	115	177	120	0
204	State Retirement	186	280	190	0
212	Employer Medicare	27	41	30	0
217	Retire Hyb Stabilization	0	15	10	0
307	Communications	90,982	105,388	89,992	9,000
336	Maint & Repair Services - Equipment	297	148	1,000	1,000
599	Other Charges	0	0	1,000	1,000
701	Administrative Equipment	3,515	1,858	5,000	5,000
709	Data Processing Equip	3,895	0	0	5,000
790	Other Equipment	4,576	0	0	5,000
	TOTAL CENTRAL AND OTHER	105,592	110,870	99,342	26,000
	Total Instructional Support	10,091,914	9,627,640	11,232,846	10,487,092
	EARLY CHILDHOOD EDUCATION 73400				
116	Teachers	283,335	244,858	275,262	285,172
162	Clerical Personnel	3,465	0	2,000	6,000
163	Educational Assistants	91,119	93,680	91,775	91,132
188	Bonus	0	10,370	11,000	2,175
189	Other Salaries & Wages	32,083	28,430	30,000	0
201	Social Security	21,652	20,062	45,591	23,652
204	State Retirement	34,428	30,845	76,212	39,178
206	Life Insurance	997	690	2,622	944
207	Medical Insurance	56,747	57,654	108,571	79,496
210	Unemployment	0	81	0	0
212	Employer Medicare Liability	5,579	4,999	11,074	39,178
215	OPEB	0	29	0	0
217	Retirement Hybrid Stabilization	0	1,822	1,980	2,075
369	Contracted Substitutes	2,219	1,005	2,500	4,939
370	Contracts for Substitute Teachers - Non-Certified	996	1,322	1,350	4,939
399	Other Contracted Services	0	0	1,500	0
429	Instructional Supplies & Material	7,531	1,706	1,696	5,091
499	Other Supplies & Materials	250	0	2,000	1,500
524	In Service & Staff Dev	0	0	1,500	1,500
599	Other Charges	0	0	0	500
	TOTAL EARLY CHILDHOOD EDUCATION	540,402	497,554	666,632	587,470
799	CAPITAL OUTLAY 76100	0	57,550	0	0
	DEBT RELATED EXPENDITURES				
602	Principal on Notes	66,000	69,000	69,000	133,625
604	Interest on Loans/Notes	81,827	59,596	79,019	45,550



Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
699	Debt Issuance	230,219	341,065	230,219	230,219
	Total Debt Related Expenditures	378,046	469,661	378,238	409,394
	OTHER FINANCING SOURCES (USES)				
99100	Transfer to Other Funds	0	0	0	0
	Total Expenditures	23,783,723	22,913,456	25,886,511	24,670,470
	Surplus/(Deficit)	1,683,934	885,416	3,944	0
	Fund Balance as of June 30	6,204,387	7,089,803	6,208,331	7,089,803



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues	1,829,945	1,787,033	3,271,953	2,810,986
Operations and Transfers	1,773,055	2,281,571	3,271,950	2,810,986
Net From Operations	56,890	(494,538)	3	0
June 30 Fund Balance	0	(494,538)	3	0
Staffing Level	23	24	24	22

Schools Federal Projects Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues					
47131	CTE Perkins Basic	40,328	26,266	55,612	48,372
47141	Title I	929,304	700,286	700,207	1,243,406
47143	IDEA Discretionary	697,751	403,166	616,265	688,133
47145	Special Ed Pre-school	8,181	7,436	9,531	20,807
47146	Title III	9,728	6,159	117,795	15,205
47147	Title IV	10,006	9,253	32,910	17,090
47189	Title II Part A	110,096	93,732	6,310	178,592
47301	CARES Act	0	316,975	1,521,312	579,661
47303	LEA Reopening & Programmatic	0	65,670	60,000	0
47304	Remote Technology Grant	0	114,115	93,511	0
47305	Internet Connectivity Grant	0	43,975	58,500	0
47590	Other Federal Revenue	24,551	0	0	19,720
Total Revenue		1,829,945	1,787,033	3,271,953	2,810,986
Regular Instruction 71100					
116	Teachers	178,647	215,423	279,957	279,957
163	Educational Assistants	44,867	38,083	39,547	39,547
201	Social Security	11,022	13,319	19,809	17,357
204	State Retirement	15,368	18,982	27,452	28,752
206	Life Insurance	388	394	409	409
207	Medical Insurance	19,332	32,085	33,066	33,066
212	Employer Medicare	3,124	3,476	4,633	4,059
311	Contracts W Otr School Systems	0	0	1,840	1,840
369	Contracted Substitutes Certified	8,962	24,955	50,076	33,439
399	Other Contracted Services	64,401	173,558	140,203	98,600
429	Instructional Supplies & Materials	4,552	8,760	36,136	36,136
471	Software	0	28,498	64,686	45,450
499	Other Supplies & Materials	1,151	2,011	7,895	7,895
599	Other Charges	0	0	48,000	48,000
722	Reg Inst Equipment	20,135	358,099	551,626	416,575
Total Regular Instruction		371,949	917,643	1,305,335	1,091,082
Special Education Program 71200					
116	Teachers	226,496	186,191	215,450	215,450
163	Educational Assistants	209,960	158,969	165,676	165,676
189	Other Salaries & Wages	3,000	0	17,074	17,074
201	Social Security	25,583	20,144	24,521	24,688
204	State Retirement	41,516	32,091	40,756	40,895
206	Life Insurance	1,133	675	1,243	1,243
207	Medical Insurance	66,006	51,092	52,059	72,364
212	Employer Medicare	5,983	4,711	5,693	5,774
312	Contracts W Private Agencies	23,068	6,185	37,000	15,200
336	Maint & Repair-Equipment	0	0	1,250	8,500
369	Contracted Substitutes Certifi	1,867	1,826	14,046	13,086
370	Contracted Substitutes Non-Cer	263	130	2,500	3,775



Schools Federal Projects Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
399	Other Contracted Services	5,557	0	0	6,000
429	Instructional Supplies & Mater	13,925	6,824	16,000	0
499	Other Supplies & Materials	494	0	0	4,000
725	Special Education Equipment	7,401	5,350	14,642	14,783
	Total Special Education Program	632,252	474,188	607,910	608,508
	Vocational Education Program 71300				
429	CTE Perkins	0	0	12,500	12,500
499	Other Supplies & Materials	10,256	14,627	10,000	10,000
730	Vocational Equipment	24,270	6,698	19,623	19,623
	Total Vocational Education Program	34,526	21,325	42,123	42,123
	Other Student Support 72130				
130	Social Workers - CARES	0	31,071	58,000	36,625
201	Social Security	0	1,834	3,400	0
204	State Retirement	0	2,181	5,517	0
206	Life Insurance	0	66	151	0
207	Medical Insurance	0	5,204	8,771	0
212	Employer Medicare	0	429	795	0
355	Travel	1,256	0	0	0
499	Other Supplies & Materials	7,848	1,620	10,075	10,075
524	In-Service/Staff Development	1,000	2,737	2,235	2,235
	Total Other Student Support	10,104	45,142	88,944	48,935
	Regular Instruction Program Support 72210				
161	Secretary(S)	17,476	0	0	19,438
169	Part Time	45,185	54,637	67,200	67,200
189	Other Salaries & Wages	405,952	347,088	503,145	487,845
196	In-Service/Staff Development	0	0	13,200	13,200
201	Social Security	25,192	22,444	36,477	35,274
204	State Retirement	36,900	35,068	53,813	58,486
206	Life Insurance	869	602	1,263	1,263
207	Medical Insurance	36,685	34,580	38,819	38,819
212	Employer Medicare	6,572	5,612	8,531	8,532
369	Contracted Substitutes Certifi	3,791	0	0	0
399	Other Contracted Services	3,000	0	0	0
524	In-Service/Staff Development	47,546	115,865	128,350	69,750
599	Other Charges	0	759	56,366	56,366
	Total Regular Instruction Program Support	629,168	616,655	907,164	856,173
	Special Education Program Support 72220				
124	Psychological Personnel	0	51,126	118,320	59,160
189	Other Salaries & Wages	0	0	2,000	2,000
201	Social Security	3,144	3,085	7,460	3,792
204	State Retirement	1,200	3,589	12,777	6,282
206	Life Insurance	142	109	374	187



Schools Federal Projects Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
207	Medical Insurance	4,640	5,003	10,310	5,155
212	Employer Medicare	735	721	1,745	887
312	Contracts W Private Agencies	8,535	178	18,108	18,105
322	Evaluation & Testing	0	0	6,000	6,000
499	Other Supplies & Materials	0	0	0	2,000
524	In-Service/Staff Development	5,483	0	6,200	6,200
	Total Special Education Program Support	23,879	63,811	183,294	109,768
	Vocational Education Program Support 72230				
524	In-Service/Staff Development	2,613	1,630	1,590	4,015
	Total Vocational Education Program Support	2,613	1,630	1,590	4,015
	Information Technology 72250				
350	Internet Connectivity	0	3,660	2,999	0
790	Other Equipment	0	43,782	58,500	0
	Total Information Technology	0	47,442	61,499	0
	Maintenance of Plant 72620				
167	Maintenance Personnel	0	0	11,000	11,000
201	Social Security	0	0	679	682
204	State Retirement	0	0	1,130	1,130
212	Employer Medicare	0	0	160	160
335	Maintenance & Repair Services Buildings	0	1,358	0	0
418	Equipment & Machinery Parts	0	3,556	14,400	12,000
499	Other Supplies	0	79,646	37,297	25,317
	Total Maintenance of Plant	0	84,560	64,666	50,289
	Transportation 72710				
312	Contracts W Private Agencies	4,849	0	0	0
	Total Transportation	4,849	0	0	0
	Nutrition 73100				
710	Food Service Equipment	0	9,175	7,000	93
	Total Nutrition	0	9,175	7,000	93
	Early Childhood Education 73400				
189	Other Salaries & Wages	1,993	0	0	0
212	Employer Medicare	29	0	0	0
524	In-Service/Staff Development	4,800	0	0	0
	Total Early Childhood Education	6,822	0	0	0
	Transfers Out 99100				
504	Indirect Cost	56,893	0	2,425	0
	Total Transfers Out	56,893	0	2,425	0
	Total Expenditures and Transfers Out	1,773,055	2,281,571	3,271,950	2,810,986
	Surplus/(Deficit)	56,890	(494,538)	3	0



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues	1,728,873	1,177,961	1,714,709	1,584,157
Operations	1,674,566	1,176,572	1,714,709	1,584,157
Net From Operations	54,308	1,390	0	0
June 30 Fund Balance	610,806	612,196	610,806	612,196
Staffing Level	23	24	24	22

School Cafeteria Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues					
43522	Lunch Payments - Adults	16,892	11,627	25,000	22,000
43525	Ala Carte	54,727	5,372	56,200	40,000
44110	Bank Interest	243	288	160	220
44570	Contributions & Gifts	2,467	10,594	1,800	1,800
46520	Food Service from State	21,019	24,479	16,500	16,500
47111	USDA School Lunch Program	1,145,857	1,125,602	1,490,898	1,360,329
47112	USGA Commodities	111,303	0	124,151	137,808
47114	USDA Other	376,366	0	0	5,500
Total Revenue		1,728,873	1,177,961	1,714,709	1,584,157
OPERATING EXPENDITURES					
Food Service 73100					
105	Cafeteria Managers	222,344	241,679	204,542	204,542
165	Nutrition Employees	373,444	172,253	343,043	342,979
188	Bonus	0	26,500	26,500	0
201	Social Security	34,726	35,547	35,621	33,946
204	TCRS	33,504	37,748	40,064	56,230
206	Life Insurance	894	742	1,024	1,024
207	Medical Insurance	90,236	108,019	90,112	92,046
212	Employer Medicare	8,107	8,314	8,333	7,939
336	Maintenance & Repair - Equipment	16,270	13,830	16,624	15,000
399	Other Contracted Services	9,300	13,215	14,520	11,900
422	Food Supplies	666,380	460,380	687,896	573,000
451	Uniforms	2,375	730	2,470	2,280
469	USGA Commodities	111,303	0	124,151	137,808
499	Other Supplies & Material	65,798	45,312	91,419	77,000
524	Inservice/Staff Development	2,647	2,170	12,100	11,400
599	Other Charges	20	0	0	0
710	Food Service Equipment	37,217	10,131	16,290	17,062
Total Expenditures		1,674,566	1,176,572	1,714,709	1,584,157
Net Budget		54,308	1,390	0	0



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues	1,748,867	2,019,682	1,914,810	1,977,900
Personnel	654,072	509,905	540,064	644,071
Operations	716,272	1,116,074	1,374,746	1,333,829
Net Income	378,523	393,703	0	0
June 30 Fund Balance	8,834,869	9,228,572	8,834,869	9,228,572
Staffing Level	7	7	7	7

Full time Staffing Detail

Job Title	Grade	Number
Water and Wastewater Plants Manager	8	1
Water and Wastewater Systems Manager	7	1
Plant Operator	6	1
Plant Operator Trainee	TPT	3
Maintenance Mechanic	5	1
Staffing Level		7

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.

Water Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues					
34110	Water Sales	1,651,851	1,840,000	1,851,910	1,900,000
34190	Sprinkler Revenue	4,250	4,500	4,500	4,500
34191	Discounts Forfeited	24,262	31,000	20,000	30,000
34192	Water Development Fees	10,674	21,853	-	0
34195	Water Tap	14,945	49,145	-	0
34197	Water Service Conn/Reconn Fees	38,448	70,000	35,000	40,000
	REVENUES	1,744,430	2,016,498	1,911,410	1,974,500
37001	Interest Income	1,501	1,500	1,400	1,400
38002	Bad Check Fee	2,440	1,700	2,000	2,000
38050	Other income	526	0	0	0
38052	Cash over (Short)	(30)	(16)	0	0
38061	Sale of Surplus Property	-	0	0	0
	MISCELLANEOUS INCOME	4,437	3,184	3,400	3,400
	TOTAL WATER FUND REVENUE	1,748,867	2,019,682	1,914,810	1,977,900
WATER PLANT (52101)					
SALARIES					
111	Salaries	156,018	146,010	197,104	236,562
118	Overtime	64	305	-	1,000
124	Part Time Staff	-	-	-	-
135	Holiday Pay	-	-	-	-
136	Vacation Pay at Retirement	-	-	-	-
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	217,119	207,353	258,142	298,600
BENEFIT EXPENDITURES					
151	Health Insurance	14,996	9,833	20,498	15,158
152	Life Insurance	1,047	1,185	1,335	1,957
153	FICA	9,094	9,072	12,220	14,729
154	Medicare	2,127	2,122	2,858	3,445
155	Retirement	6,423	13,039	17,601	21,125
157	Unemployment Compensation	-	836	-	0
161	Retiree Insurance	16,937	7,835	20,000	20,022
162	OPEB Expense	223,710	94,500	40,000	94,500
	Total Fringe Benefits	274,334	138,422	114,512	170,936
	Total Plant Personnel	491,454	345,775	372,654	469,536
PLANT OPERATING EXPENSES					
180	Training & Travel	4,336	6,531	10,000	10,000
191	Education/Outreach/Public Relations	-	-	-	-
235	Memberships/Dues/Licenses	150	200	275	275
241	Utilities	134,515	121,766	160,000	160,000
245	Telephone	8,046	8,068	8,600	9,000
253	Audit	6,170	6,500	6,500	6,800
256	Contracted Services	5,000	5,000	10,000	10,000
260	R & M Equipment	21,641	10,596	45,000	45,000



Water Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
261	R & M Vehicle	900	2,500	2,500	3,500
262	Property Maintenance	5,471	6,424	6,000	7,000
263	Lease & Maintenance Agreements	38,736	19,911	83,000	45,000
267	Chemicals, Lab Supplies and Analysis	30,038	30,998	45,000	45,000
277	Reservoir Inspection/Cleaning	-	20,000	20,000	20,000
285	Fuel Billed by Public Works	2,504	1,558	5,000	5,000
289	Repairs by PW Shop	715	1,358	3,000	3,000
310	Office & Operational Supplies	9,612	15,210	9,700	16,000
326	Uniforms	1,633	1,410	2,500	2,500
333	Tools, Furniture & Equipment	186	300	5,200	5,200
337	State & County Permits & Fees	1,685	9,230	10,000	10,000
521	Insurance	27,797	24,203	40,000	40,000
540	Depreciation Expense	275,563	300,000	300,000	300,000
661	Interest on 2021 \$14 Mil Water Loan				324,054
990	Contingency			269,771	-
	Total Plant Operations	574,697	591,763	1,042,046	1,067,329
WATER SYSTEM (52102)					
SALARIES					
111	SALARIES	118,487.67	121,203	119,712	123,304
118	Overtime	-	-	-	3,000
	Total Compensation	118,488	121,203	119,712	126,304
BENEFIT EXPENDITURES					
151	Health Insurance	16,358	13,692	16,742	15,969
152	Life Insurance	771	978	808	1,021
153	FICA	6,620	7,515	7,422	7,831
154	Medicare	1,548	1,757	1,736	1,831
155	Retirement	9,233	10,823	10,690	11,279
156	Workers Comp Insurance	9,601	7,962	10,000	10,000
158	Medical Testing	-	200	300	300
	Total Fringe Benefits	44,130	42,927	47,698	48,231
	Total System Personnel	162,618	164,130	167,410	174,535
SYSTEM OPERATING EXPENSES					
180	Training & Travel	-	-	2,000	2,000
235	Memberships/Dues/Licenses	150	-	500	500
241	Utilities	2,155	2,126	4,500	4,500
245	Telephone	7,093	9,150	6,000	10,000
254	Engineering Services	505	5,000	50,000	50,000
256	Contracted Services	(4,250)	240,000	7,500	7,500
260	R & M Equipment	13,755	10,000	30,000	30,000
261	R & M Vehicle	861	1,000	2,500	2,500
262	Property Maintenance	2,744	3,000	4,000	4,000
263	Lease & Maintenance Agreements	23,710	80,000	60,000	70,000
285	Fuel Billed by Public Works	2,921	1,334	7,000	7,000
289	Repairs by PW Shop	1,292	1,962	3,000	3,000
310	Office & Operational Supplies	73,860	80,000	50,200	60,000
326	Uniforms	1,799	1,529	2,500	2,500



Water Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
333	Tools, Furniture & Equipment	-	1,000	3,000	3,000
391	Meters	14,980	88,210	100,000	10,000
	Total System Operations	141,575	524,311	332,700	266,500
	Combined Total Personnel	654,072	509,905	540,064	644,071
	Combined Total Operations	716,272	1,116,074	1,374,746	1,333,829
	Net Income (Loss)	378,523	393,703	0	0



Pickup Truck	\$ 40,000
--------------	-----------

In Process:

Expansion of South Plant to double the output capacity.

Construction of new water tower at South Plant.

Construction of new water tower at site for future North Plant.

Construction of new main from South Plant to new North Tower Site.



Operating Budget

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues	2,592,494	2,470,355	2,309,944	2,380,800
Personnel	718,138	773,475	646,842	875,212
Operations	990,365	1,050,147	1,663,102	1,505,588
Net Income	883,992	646,733	0	0
June 30 Fund Balance	17,384,936	18,031,669	17,384,936	18,031,669
Staffing Level	10	10	10	10

Full time Staffing Detail

Job Title	Grade	Number
Water and Wastewater Plants Manager	8	1
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		10

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.

Sewer Fund

Line Item Detail

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
34191	Discounts Forfeited	17,951	21,100	20,000	21,000
34200	Sewer Revenue	1,140,098	1,233,000	1,221,688	1,300,000
34201	Sewer Revenue (MLGW Collected)	80,312	80,300	80,600	80,300
34215	BFI Lechate Agreement	81,406	68,000	71,656	65,000
34225	Sewer Revenue (Shelby Cty)	88,431	87,000	78,000	80,000
34230	Sewer Revenue (U.S. Navy)	1,129,220	830,000	800,000	800,000
34246	Food Est FOG Fees	3,800	4,000	4,000	4,000
34292	Sewer Development Fees	10,674	48,455	-	0
34294	Sewer Tap	7,000	28,500	500	500
34295	Sewer Service Conn Fee	8,213	50,000	9,000	10,000
	REVENUES	2,567,105	2,450,355	2,285,444	2,360,800
37001	Interest Income	25,236	20,000	24,500	20,000
38050	Misc Revenue	154	0	-	0
38061	Sale of Surplus Property	-	0	0	0
	OTHER REVENUE	25,390	20,000	24,500	20,000
	TOTAL SEWER FUND REVENUE	2,592,494	2,470,355	2,309,944	2,380,800
	SEWER PLANT (52201)				
	Salaries				
111	Salaries	286,509	292,625	298,474	333,415
118	Overtime	124	233	-	1,000
124	Part Time	-	-	0	20,000
135	Holiday Pay	-	-	0	0
136	Vacation Pay at Retirement	-	4,076	-	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	347,671	357,972	359,512	415,453
	Benefit Costs				
151	Health Insurance	26,425	26,257	27,044	27,044
152	Life Insurance	1,789	1,789	2,009	2,760
153	FICA	16,415	18,410	18,505	21,974
154	Medicare	3,839	4,306	4,328	5,139
155	Retirement	13,240	26,131	26,654	29,774
156	Workers Comp Insurance	9,207	7,662	10,000	10,000
158	Medical Testing	-	100	500	500
161	Retiree Insurances	18,649	18,500	20,000	20,000
162	OPEB Expense	152,586	175,000	50,000	175,000
	Total Fringe Benefits	242,150	278,155	159,040	292,191
	Total Plant Personnel	589,821	636,127	518,552	707,644
	Plant Operating Expenses				
180	Training & Travel	-	-	3,000	3,000
235	Memberships/Dues/Licenses	560	250	150	600



Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
241	Utilities	152,336	158,000	200,000	200,000
245	Telephone	4,833	4,500	5,000	6,000
253	Audit	6,170	6,500	6,500	6,800
254	Engineering Services	10,537	8,000	58,000	50,000
260	R & M Equipment	28,370	25,000	56,000	55,000
261	R & M Vehicle	204	1,000	2,200	4,000
262	Maintenance	7,026	10,000	17,500	20,000
263	Lease & Maintenance Agreements	12,205	12,000	54,115	30,000
267	Chemicals, Lab Supplies and Analysis	18,266	24,000	26,000	26,000
285	Fuel Billed by Public Works	3,635	6,700	10,000	10,000
289	Repairs by PW Shop	226	1,000	1,600	2,000
310	Office & Operational Supplies	5,876	5,000	12,000	12,000
326	Uniforms	2,588	3,000	3,600	3,600
333	Tools, Furniture & Equipment	858	1,000	6,000	6,000
337	State & County Permits & Fees	12,415	10,747	15,500	15,500
521	Insurance	47,513	52,133	50,000	60,000
540	Depreciation	553,932	600,000	650,000	650,000
801	Interest Expense - SRLF Loan	33,408	31,452	31,452	29,472
	Total Plant Operations	900,959	960,282	1,208,617	1,189,972
SEWER SYSTEM (52202)					
	Salaries				
111	SALARIES	99,218	103,283	101,985	105,045
118	OVERTIME	-	-	-	9,000
124	Part Time	-	-	-	20,000
136	Vacation Pay at Retirement	-	-	-	-
	Total Compensation	99,218	103,283	101,985	134,045
	Benefit Costs				
151	Health Insurance	13,853	16,180	8,709	12,212
152	Life Insurance	615	760	687	872
153	FICA	5,678	6,404	6,323	8,311
154	Medicare	1,328	1,498	1,479	1,944
155	Retirement	7,625	9,223	9,107	10,184
	Total Fringe Benefits	29,099	34,065	26,305	33,523
	Total System Personnel	128,317	137,348	128,290	167,568
	System Operating Expenses				
180	Training & Travel	-	-	1,000	1,000
235	Memberships/Dues/Licenses	50	50	200	200
241	Utilities	32,301	17,114	30,000	30,000
258	SSES & Rehab	33,844	18,778	60,000	60,000
260	R & M Equipment	2,307	33,070	5,000	5,000
261	R & M Vehicle	88	1,000	2,500	2,500
262	Property Maintenance	49	4,692	5,000	5,000
263	Lease & Maintenance Agreements	4,293	2,963	10,000	10,000

Acct #	Account Name	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
285	Fuel Billed by Public Works	2,921	2,734	7,000	7,000
289	Repairs by PW Shop	7,481	2,645	10,000	10,000
310	Office & Operational Supplies	4,678	4,450	7,500	7,500
326	Uniforms	1,393	1,369	2,500	2,500
331	Gas & Oil (purchased direct)	-	-	200	200
333	Tools, Furniture & Equipment	-	1,000	2,000	2,000
990	Contingency	-	-	311,585	172,716
	Total System Operations	89,406	89,865	454,485	315,616
	Combined Total Personnel	718,138	773,475	646,842	875,212
	Combined Total Operations	990,365	1,050,147	1,663,102	1,505,588
	Net Income (Loss)	883,992	646,733	0	0

Reroute Lucy Sewer System to from Memphis system to Millington Plant - From Amhurst Lift Station fo Pleasant Ridge Lift Station	\$ 1,000,000
--	--------------

Replacement of Small Sewer Truck	\$ 150,000
Replace Sewer Lift Station (Old Millington Road)	\$ 200,000
Replace Tractor	\$ 35,000
Replace backhoe	\$ 75,000
Water Sampler (2)	\$ 20,000
Replace 2 Pickup trucks	\$ 80,000

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 2020	FY 2021	FY 2021 Budget	FY 2022 Request
Revenues			26,606,346	765,000
Capital Expenditures			27,661,446	1,265,000
Net Transfers			(1,055,100)	(500,000)
Net			0	0
June 30 Fund Balance	(328,441)	765,000	765,000	765,000

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

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

Capital Improvement Program Fund

Line Item Detail

Acct #	Account Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Budget	Proposed	Proposed	Proposed	Proposed	Proposed
36042	Revenues						
36042	TDOT Grant - Raleigh Millington Bridge	3,856,330	0	0	0	0	0
36048	TDOT Grant - Big Creek Church RR Crosiing	70,000	0	0	0	0	0
36057	CMAQ Phase II	830,000	0	0	0	0	0
36060	TDOT Grant - Raleigh Millington/385 Interchange	620,580	0	0	0	0	0
36062	TDOT Grant - Sykes Rd Paving	560,649	0	0	0	0	0
36063	TDOT Grant - Big Creek Church Rd Paving	873,626	0	0	0	0	0
36065	SCG CDBG Grant for Park	200,000	0	0	0	0	0
36067	TDOT Grant US 51 Multimodal	950,000	0	0	0	0	0
36069	TDOT Grant - ADA Improvements on Navy Rd - Veterans to Bethuel	1,884,440	0	0	0	0	0
36072	TDOT Grant - Shelby Road Repaving	456,064	0	0	0	0	0
36074	TDOT Grant - Wilkinsville Road (Us-51 To Veterans) Repaving	334,656	0	0	0	0	0
36075	TDOT Grant - Easley St. Repaving	471,833	0	0	0	0	0
36085	Grant for Navy Rd Streetscape Phase II.01	1,292,810	0	0	0	0	0
36086	Grant for Navy Rd Streetscape Phase II.02	2,135,440	0	0	0	0	0
36087	TDOT Grant - Shelby Rd Bridge Renovation - ER	3,305,042	0	0	0	0	0
36088	TDOT Grant - Shelby Rd Bridge Renovation - HIP	951,983	0	0	0	0	0
36089	SC Grant for Police Cameras	50,000	0	0	0	0	0
36090	State Grant for COVID	265,802	0	0	0	0	0
37001	Interest Income		0	0	0	0	0
37499	Misc. Revenue		0	0	0	0	0
37500	Bond Proceeds	7,497,091	0	0	0	0	0
37501	School Bond Proceeds	0	0	0	0	0	0
38990	Planned Use of Fund Balance	0	765,000	312,000	0	0	0
Total Revenues		26,606,346	765,000	312,000	0	0	0

Capital Improvement Program Fund

Line Item Detail

Acct #	Account Name	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
		Budget	Proposed	Proposed	Proposed	Proposed	Proposed
Public Works Expenditures (41600)							
108	Paving City Streets	1,033,501	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
155	Raleigh Millington/Big Creek Bridge	5,200,000	0	0	0	0	0
163	Navy Rd Streetscape Phase II.01	1,616,013	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	84,317	0	0	0	0	0
180	CMAQ ITS Expansion	890,674	0	0	0	0	0
188	ADA Transition Plan	5,000	0	0	0	0	0
190	Raleigh Millington/385 Interchange	775,726	0	0	0	0	0
201	Sykes Rd Paving	700,812	0	0	0	0	0
202	Big Creek Church Rd Paving	1,092,033	0	0	0	0	0
203	Shelby Rd Bridge Renovation	5,258,045	0	0	0	0	0
204	US 51 Multimodal	1,170,900	0	0	0	0	0
208	Shelby Road Repaving	570,080	0	0	0	0	0
210	Wilkinsville Road (Us-51 To Veterans) Repaving	418,320	0	0	0	0	0
211	Easley St. Repaving	589,792	0	0	0	0	0
206	ADA Improvements from Veterans to Bethuel on Navy Rd	2,355,550	0	20,000	0	0	0
216	Navy Rd Streetscape Phase II.02	2,669,300	0	6,000	6,000	0	0
		25,507,063	1,000,000	1,026,000	1,006,000	1,000,000	1,000,000
Fire							
105	New Fire Station #2	1,076,707	0	0	0	0	0
192	800 MHz radio upgrade - Fire Dept	9,962	0	0	0	0	0
193	Replace Admin P/U Trucks - Fire BC, Fire Marshall & Chief	40,000	0	0	0	40,000	40,000
	Aerial Truck	100,000	0	0	0	1,300,000	0
	Fire Training Academy Improvements	0	75,000	0	0	0	0
207	Station 1 Improvements	62,000	0	0	0	0	0
	Breathing Air System compressor/Replacement Canisters	0	30,000	100,000	0	0	0
	Mobile Data Terminals (5) for Fire Equipment	0	0	20,000	0	0	0
	ADA Improvements - Fire Admin/Station 1	0	0	6,000	6,000	0	0
		1,288,669	105,000	126,000	6,000	1,340,000	40,000

Capital Improvement Program Fund

Line Item Detail

Acct #	Account Name	FY 2021 Budget	FY 2022 Proposed	FY 2023 Proposed	FY 2024 Proposed	FY 2025 Proposed	FY 2026 Proposed
Police							
139	Police Cars	110,000	110,000	110,000	110,000	110,000	110,000
215	Flock Cameras	50,000	0	0	0	0	0
		160,000	110,000	110,000	110,000	110,000	110,000
Arts, Recreation and Parks							
165	ARP - Park Renovations & Upgrades	30,000	30,000	30,000	30,000	30,000	30,000
183	Biloxi Fields Expansion with Gym and 2 Ball Fields	501,414	0	0	0	0	0
196	Gym	75,000	0	0	0	0	0
205	Veterans Memorial	0	0	0	0	0	0
		606,414	30,000	30,000	30,000	30,000	30,000
General							
179	Blight Removal	20,000	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	0	0	0
138	Bond Issuance Costs	36,000	0	0	0	0	0
		99,300	20,000	20,000	20,000	20,000	20,000
	Total Capital	27,661,446	1,265,000	1,312,000	1,172,000	2,500,000	1,200,000
Transfers							
751	Transfer from General Fund	(1,055,100)	(500,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
765	Transfer to Schools CIP	0	0	0	0	0	0
	Total Transfers	(1,055,100)	(500,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
	Total Capital Expenditures and Transfers	26,606,346	765,000	312,000	172,000	1,500,000	200,000

Category	FY 2020 Actual	FY 2021 Forecast	FY 2021 Budget	FY 2022 Request
Revenues			1,034,285	450,000
Planned Use of Fund Balance			761,926	456,840
Capital Expenditures			1,796,211	906,840
Net Transfers			0	0
Net			0	0
June 30 Fund Balance	3,863,868	3,750,022	2,988,096	3,750,022

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 2021 Budget	FY 2022 Proposed	FY 2023 Proposed	FY 2024 Proposed	FY 2025 Proposed	FY 2026 Proposed
Revenues							
44990	Other Local Revenue	564,285	450,000	0	0	0	0
49100	Debt Issuance	470,000	0	0	0	0	0
	Total Revenues	1,034,285	450,000	0	0	0	0
Planned Use of Fund Balance							
		761,926	456,840	0	0	0	0
Expenditures 91300							
707	Building Improvements		572,563	0	0	0	0
799	Other Capital Outlay	1,796,211	334,277	0	0	0	0
	Total Capital Expenditures	1,796,211	906,840	0	0	0	0