

Adopted Budget Fiscal Year 2023



Terry Jones, Mayor

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**PUBLIC READING
JUNE 13, 2022**

**BUDGET ADOPTED
JUNE 13, 2022**

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 |
| Greg Ritter, Member | |

Courts

Wilson Wages, Judge

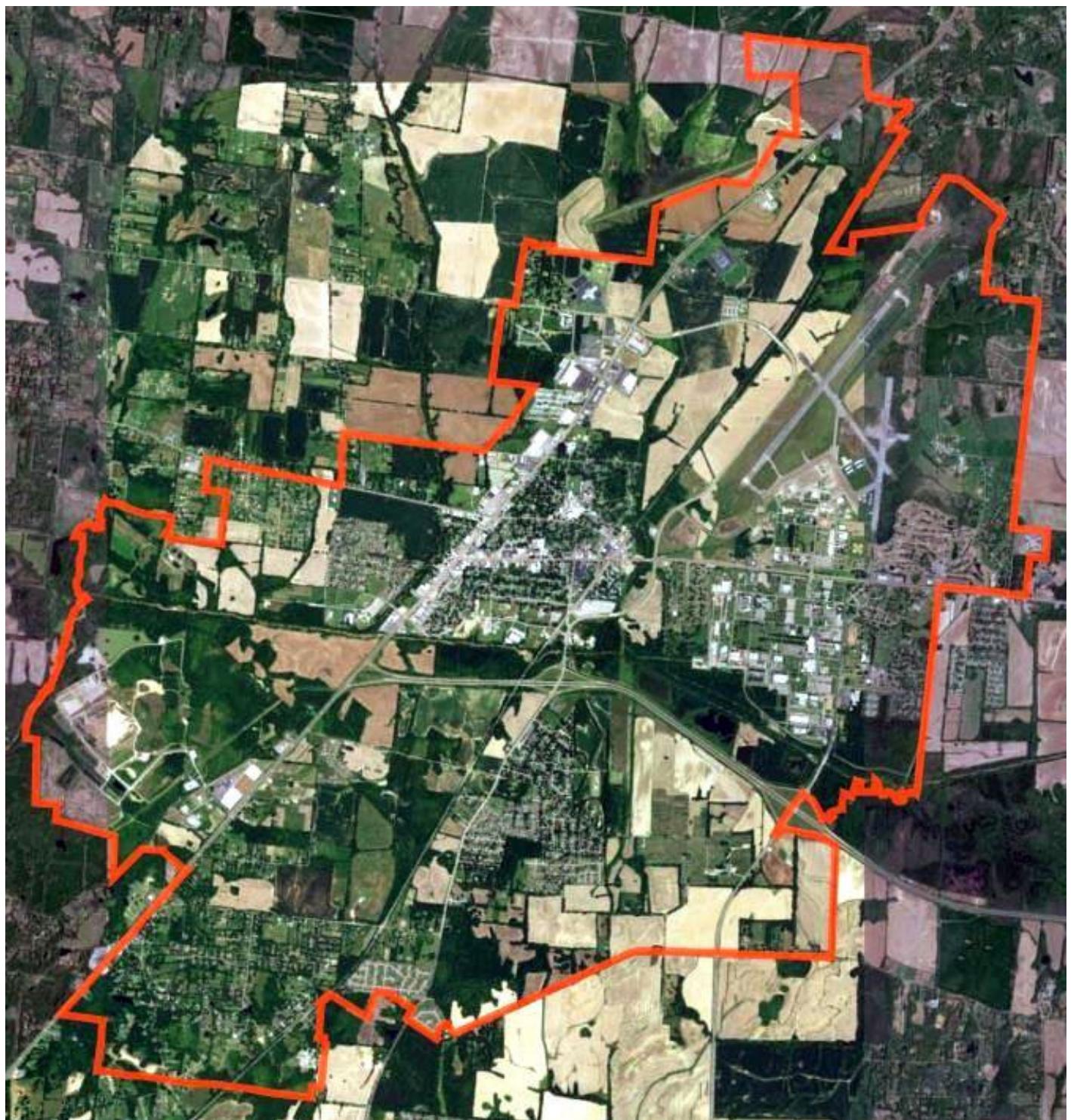
Appointed Officials

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

Department Directors

| |
|--|
| Gary Graves, Public Safety & Fire/Police Chief |
| Jimmy Black, Public Works |
| Randy Hendon, 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 **Capital Improvements Fund** accounts for the financing of major governmental fund capital asset purchases of the City.

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 Nutrition 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 **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 2023 Budget Highlights

- **No changes in service levels – Continued funding for vital services including Police, Fire, Sanitation, Public Works and Parks and Recreation**
- **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 Eligible Employees under Enhancements of Compensation Plan Adopted in October 2015 and revised in August 2019 to a minimum of \$15 per hour.**
- **Capital Plan Highlights:**
 - **Major Resurfacing of Streets With Continuing Repairs to Curbs And Drainage Structures**
 - **Navy Road Streetscape – Phase II**
 - **ADA Improvements on Navy from Veterans to Bethuel**
 - **Raleigh Millington and Wilkinsville Road Repaving**
 - **Police Vehicle Rotational Replacements**
 - **New Playground Equipment for Aycock, Lions and Oak Parks**
 - **New Flooring and Shelves for the Millington Public Library**
- **School Capital Plan**
 - **Includes only one year of projects. We are budgeting revenue growth for FY23 based primarily upon the continued infusion of federal relief dollars. ESSER II and III will continue to provide critical financial support through 2023/2024 to address learning loss, graduation readiness, foundational development, instructional technology, and long deferred capital maintenance.**

Proposed Budget by Fund Expenditures and Transfers to Other Funds

| | |
|-------------------------------------|-------------------|
| General Fund | 14,769,752 |
| State Street Aid Fund | 428,630 |
| State Drug Fund | 19,550 |
| DEA Drug Fund | 117,400 |
| Storm Water Fund | 417,650 |
| Sanitation Fund | 1,018,844 |
| Water Fund | 2,194,439 |
| Sewer Fund | 2,423,800 |
| Capital Improvements Fund | 17,186,417 |
| General Purpose School Fund | 25,986,378 |
| School Federal Projects Fund | 5,442,788 |
| School Nutrition Fund | 1,788,947 |
| School Capital Projects Fund | 1,716,886 |

Summary of Full-Time and Elected Positions

City Government

General Fund

| | |
|--|-------------------|
| Finance and Administration | 11 |
| Courts | 3 |
| Planning and Economic Development | 2 |
| Police | 44 |
| Fire | 28 |
| Public Works | 15 |
| Parks and Recreation | 7 |
| | <u>110</u> |

Elected and Appointed Officials

| | |
|---|-------------------|
| Mayor and Aldermen (Elected Officials) | 8 |
| General Fund Total | <u>118</u> |

Sanitation Fund

9

Water Fund

7

Sewer Fund

10

Total City Positions **144**

Total Positions excluding Elected Officials

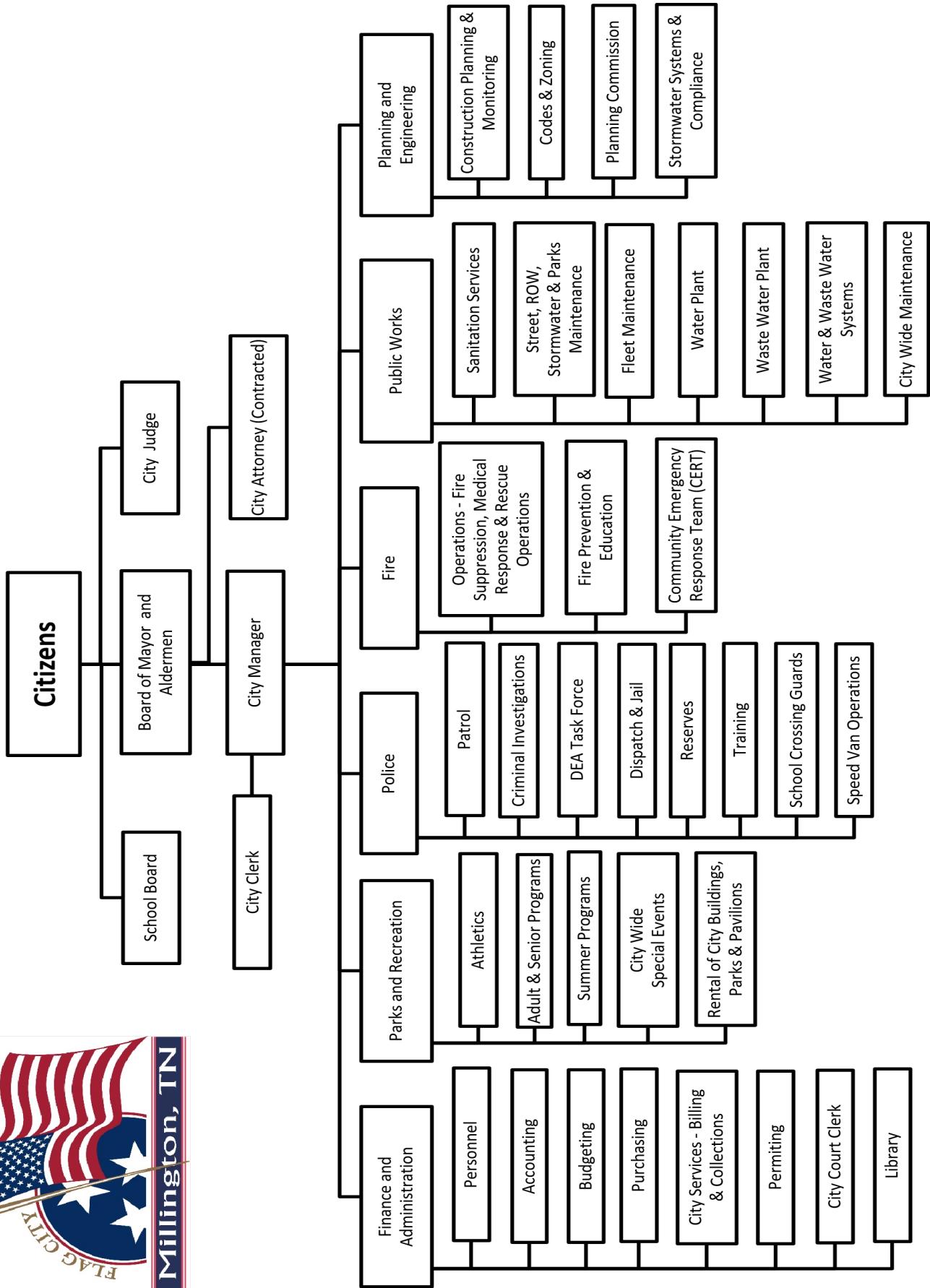
136

Municipal Schools

| | |
|-------------------------------------|------------|
| General Purpose School Fund | 280 |
| School Federal Projects Fund | 35 |
| School Nutrition Fund | 28 |

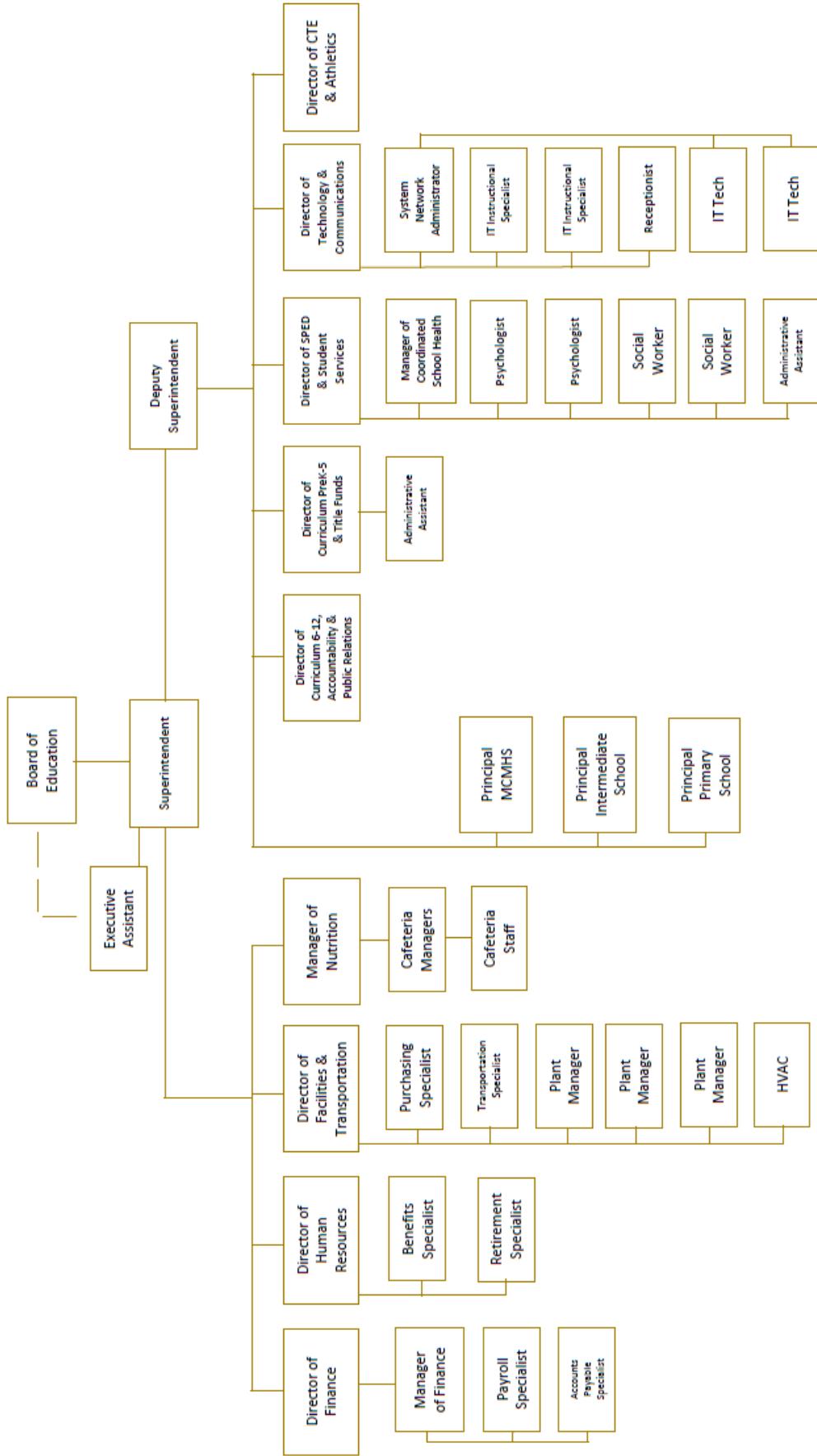
Total School Positions **343**

City of Millington





MMSD Leadership Chart 2021-22



Outstanding Debt and FY23 Debt Service Amounts
As of June 30, 2022

| | | | | | | FY 2023 Debt Service Payments | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|-----------------------------|--------------------------------------|----------------------|-----------------------------|--------------------------------------|-------------------|---------------------------|--------------|------------------|-----------------|-----------------|--------------|------------|------------|--------------|-----------------------------|--------|--------|---------|------------|---------|---------|---------|------------|---------|--------|---------|--------------|---------------------|-------------------|---------------------|
| | | Issued and Not Drawn | Amount Outstanding at 6/30/22 | Interest Rate | Payment Fund | Principal | Interest | Total Debt Service | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan Agreements - General Government - General Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 20 Year Loan Agreement from First Horizon Bank NA through TML, issued May 2013 | - | 707,000 | 2.73% | General Fund | 56,000 | 20,532 | 76,532 | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | 20 Year Loan Agreement from First Horizon Bank NA through TML, issued September 2015 | - | 4,577,600 | 3.02% | General Fund | 402,000 | 132,506 | 534,506 | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | 20 Year Loan Agreement from First Farmers and Merchants Bank through TML, issued May 6, 2021 | 4,222,054 | 1,525,946 | 2.45% | General Fund | 252,000 | 147,000 | 399,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 15 Year Refunding Loan Agreement from Security Bank and Trust Company through TML, issued June 1, 2021 | | 3,295,470 | 2.46% | General Fund | 205,000 | 81,180 | 286,180 | | | | | | | | | | | | | | | | | | | | | | | | |
| Total General Government Loan Agreements | | 4,222,054 | 10,106,016 | | | 915,000 | 381,218 | 1,296,218 | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan Agreements - Schools - General Fund - General Purpose Schools | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 18 Year Refunding Loan Agreement for Schools Only from Security Bank and Trust Company through TML, issued October 29, 2020 | | 1,811,245 | 2.46% | General Purpose School Fund | 78,000 | 43,665 | 121,665 | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Schools Loan Agreements | | - | 1,811,245 | | | 78,000 | 43,665 | 121,665 | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Loan Agreements | | 4,222,054 | 11,917,261 | | | 993,000 | 424,883 | 1,417,883 | | | | | | | | | | | | | | | | | | | | | | | | |
| Loan Agreement - Water Fund - Enterprise Fund - General Fund Pledge - backed by General Government | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 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 | 434,000 | 347,200 | 781,200 | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Water Fund Loans | | 13,916,000 | 84,000 | | | 434,000 | 347,200 | 781,200 | | | | | | | | | | | | | | | | | | | | | | | | |
| Total General Obligation Backed Debt | | 18,138,054 | 12,001,261 | | | 1,427,000 | 772,083 | 2,199,083 | | | | | | | | | | | | | | | | | | | | | | | | |
| State Revolving Loan Fund - Sewer Fund - Enterprise Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 | State Revolving Loan Fund - SRF 11-271 approved November 1, 2011 for renovations at Sewer Plant | - | 1,904,494 | 1.49% | Sewer Fund | 136,344 | 25,980 | 162,324 | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Sewer Fund Loans | | - | 1,904,494 | | | 136,344 | 25,980 | 162,324 | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Outstanding Debt | | \$ 18,138,054 | \$ 13,905,755 | | | \$ 1,563,344 | \$ 798,063 | \$ 2,361,407 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Recap</th> <th>Principal</th> <th>Interest</th> <th>Combined</th> </tr> </thead> <tbody> <tr> <td>General Fund</td> <td>\$ 915,000</td> <td>\$ 381,218</td> <td>\$ 1,296,218</td> </tr> <tr> <td>General Purpose School Fund</td> <td>78,000</td> <td>43,665</td> <td>121,665</td> </tr> <tr> <td>Water Fund</td> <td>434,000</td> <td>347,200</td> <td>781,200</td> </tr> <tr> <td>Sewer Fund</td> <td>136,344</td> <td>25,980</td> <td>162,324</td> </tr> <tr> <td>Total</td> <td>\$ 1,563,344</td> <td>\$ 798,063</td> <td>\$ 2,361,407</td> </tr> </tbody> </table> | | | | | | | | | Recap | Principal | Interest | Combined | General Fund | \$ 915,000 | \$ 381,218 | \$ 1,296,218 | General Purpose School Fund | 78,000 | 43,665 | 121,665 | Water Fund | 434,000 | 347,200 | 781,200 | Sewer Fund | 136,344 | 25,980 | 162,324 | Total | \$ 1,563,344 | \$ 798,063 | \$ 2,361,407 |
| Recap | Principal | Interest | Combined | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Fund | \$ 915,000 | \$ 381,218 | \$ 1,296,218 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Purpose School Fund | 78,000 | 43,665 | 121,665 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Water Fund | 434,000 | 347,200 | 781,200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sewer Fund | 136,344 | 25,980 | 162,324 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | \$ 1,563,344 | \$ 798,063 | \$ 2,361,407 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

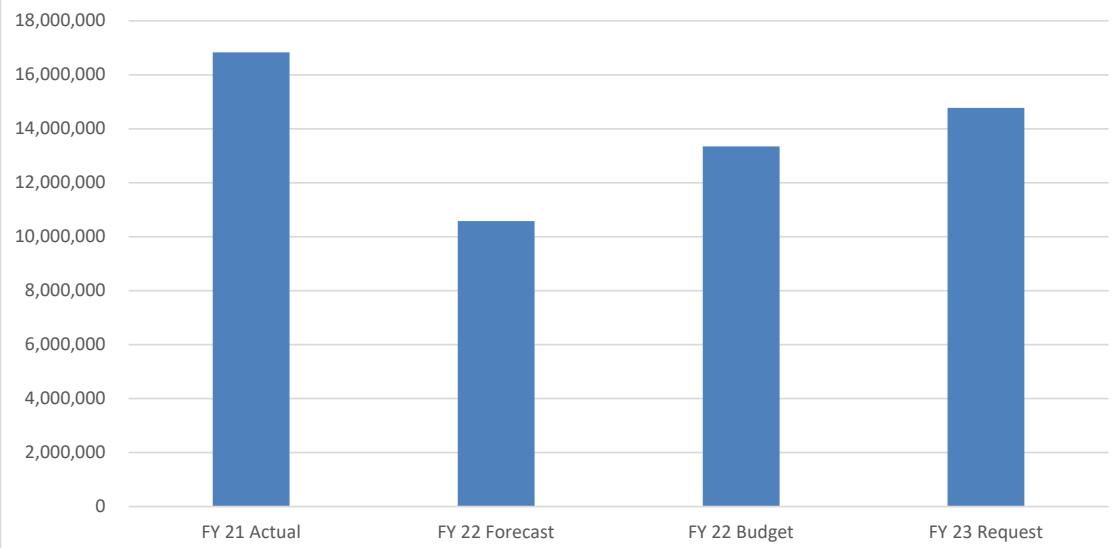
Combined Operating Budget

General Fund 110

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|---|-------------------|---------------------|-------------------|--------------------|
| Personnel | 6,726,949 | 6,631,813 | 7,433,528 | 7,876,983 |
| Operations | 3,161,381 | 3,583,972 | 3,750,962 | 4,359,516 |
| Debt Service | 4,386,337 | 905,612 | 1,046,598 | 1,417,883 |
| Total Expenditures | 14,274,668 | 11,121,397 | 12,231,088 | 13,654,382 |
| Transfers | 2,555,100 | (537,630) | 1,115,370 | 1,115,370 |
| Total Expenditures and Transfers | 16,829,768 | 10,583,767 | 13,346,458 | 14,769,752 |
| General Fund Staffing Level | 103 | 101 | 107 | 108 |

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.

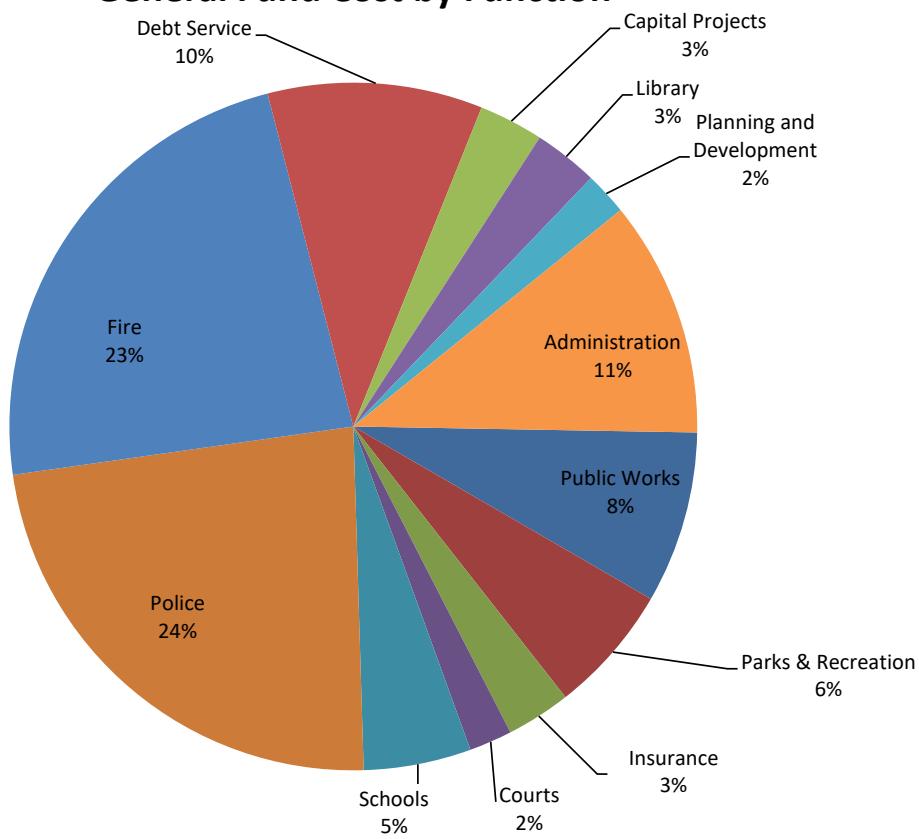
Expenditures & Transfers



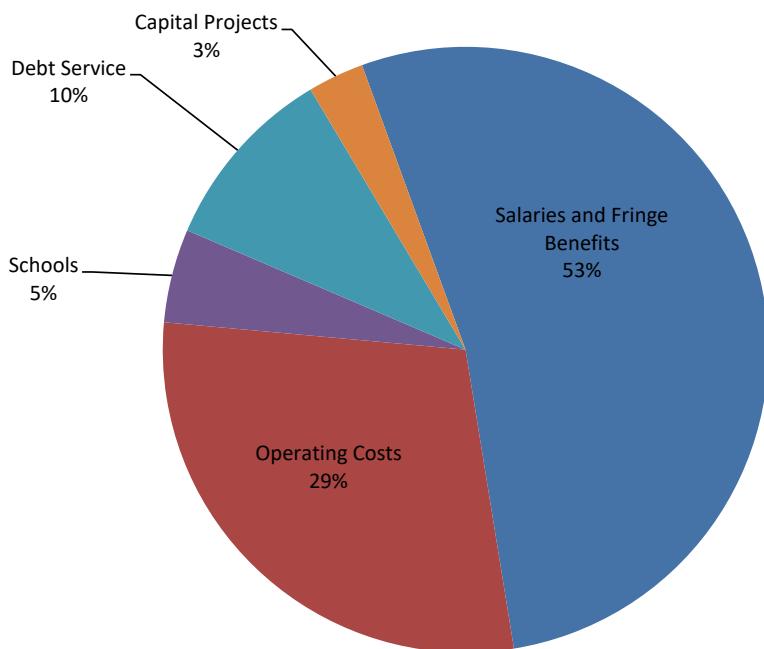
| Combined Operating Budget | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|--|-------------------|--------------------|-------------------|-------------------|
| | Actual | Forecast | Budget | Request |
| Revenues | | | | |
| Total Revenues | 18,711,638 | 14,513,756 | 13,346,458 | 14,769,752 |
| Expenditures & Transfers | | | | |
| Finance and Administration | | | | |
| Finance and Administration | 901,896 | 1,117,660 | 1,204,572 | 1,321,777 |
| General Government | 737,543 | 738,852 | 776,619 | 1,338,138 |
| Courts | 268,514 | 205,520 | 299,729 | 278,700 |
| Personnel | 1,056 | 10,152 | 6,300 | 7,300 |
| Library | 376,215 | 385,500 | 385,500 | 385,500 |
| Total Finance and Administration | 2,285,224 | 2,457,684 | 2,672,720 | 3,331,415 |
| Debt Service | | | | |
| Debt Service | 4,386,337 | 905,612 | 1,046,598 | 1,417,883 |
| Planning and Economic Development | | | | |
| Planning and Economic Development | 260,145 | 206,841 | 310,148 | 263,028 |
| Police | | | | |
| Police | 3,088,933 | 3,064,228 | 3,385,517 | 3,414,212 |
| Fire | | | | |
| Fire | 3,091,150 | 3,211,823 | 3,217,676 | 3,413,011 |
| Public Works | | | | |
| Public Wks - Admin/Shop | 301,854 | 399,679 | 401,268 | 422,071 |
| Support Services | 122,678 | 120,204 | 134,793 | 141,151 |
| Operations | 327,077 | 274,194 | 335,339 | 408,985 |
| Parks | 4,245 | 14,100 | 23,200 | 23,500 |
| Total Public Works | 755,854 | 808,177 | 894,600 | 995,707 |
| Parks & Recreation | | | | |
| Admin and Programs | 321,087 | 336,601 | 508,492 | 617,374 |
| Youth Programs | 12,353 | 16,310 | 26,695 | 28,693 |
| Adult Programs | 294 | 5,321 | 15,918 | 19,336 |
| Park Sports Fields | 44,280 | 53,000 | 76,224 | 76,224 |
| Baker Community Center | 27,892 | 54,100 | 74,000 | 74,000 |
| Farmers Market | 1,118 | 1,700 | 2,500 | 3,500 |
| Total Parks & Recreation | 407,024 | 467,032 | 703,829 | 819,127 |
| Total Expenditures | 14,274,668 | 11,121,397 | 12,231,088 | 13,654,382 |
| Transfer to/from Streets Fund | | | | |
| Transfer to/from Streets Fund | - | 115,370 | 115,370 | 115,370 |
| Transfer to/from CIP Fund | | | | |
| Transfer to/from CIP Fund | 2,055,100 | (1,153,000) | 500,000 | 500,000 |
| Transfer to/from Schools Fund | | | | |
| Transfer to/from Schools Fund | 500,000 | 500,000 | 500,000 | 500,000 |
| Total Transfers | 2,555,100 | (537,630) | 1,115,370 | 1,115,370 |
| Total Expenditures and Transfers | 16,829,768 | 10,583,767 | 13,346,458 | 14,769,752 |
| Surplus/(Deficit) | 1,881,870 | 3,929,989 | - | - |
| Fund Balance as of June 30 | 7,631,657 | 11,561,646 | 7,631,657 | 11,561,646 |



General Fund Cost by Function



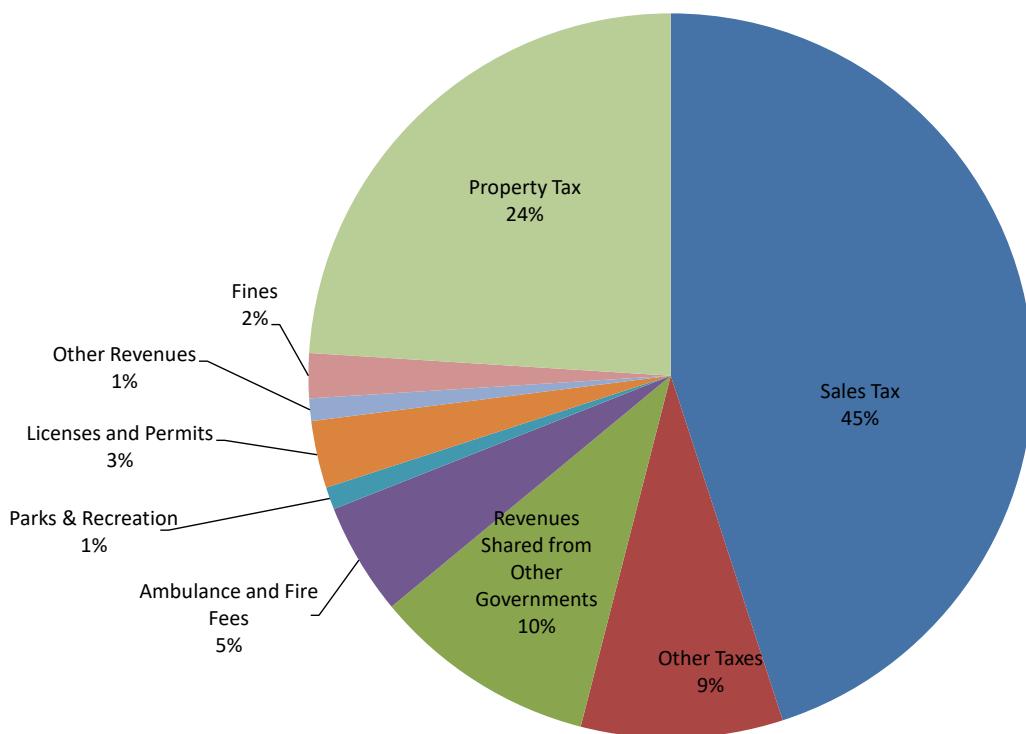
General Fund Cost by Type



Operating Budget - General Fund Revenues

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Estimate |
|--------------------------------|-------------------|---------------------|-------------------|---------------------|
| General Fund 110 | | | | |
| Local Taxes | 11,136,082 | 11,178,898 | 10,149,500 | 11,513,022 |
| Licenses & Permits | 522,787 | 440,965 | 366,000 | 438,450 |
| Intergovernmental Revenue | 2,244,929 | 2,303,277 | 2,130,928 | 2,305,700 |
| Charges for Services | 39,952 | 57,032 | 86,500 | 53,900 |
| Fines, Forfeitures & Penalties | 630,789 | 386,869 | 436,000 | 326,000 |
| Grants | 3,880,465 | 19,986 | - | - |
| Interest on Investments | 23,011 | 35,500 | 40,000 | 40,000 |
| Other Income | 233,623 | 91,229 | 137,530 | 92,680 |
| Planned Use of Fund Balance | - | - | - | - |
| Total | 18,711,638 | 14,513,756 | 13,346,458 | 14,769,752 |

Source of General Fund Revenues



General Fund

Revenue Detail

| Acct | Account Name | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|----------------------------------|---------------------------------|------------|------------|------------|------------|
| # | Account Name | Actual | Forecast | Budget | Estimate |
| General Fund 110 | | | | | |
| Local Taxes | | | | | |
| 31001 | Realty Tax Current Collections | 2,587,028 | 2,764,722 | 2,430,000 | 3,102,222 |
| 31002 | Delinquent Taxes | 142,195 | 60,000 | 60,000 | 60,000 |
| 31003 | Utility Taxes | 128,248 | 100,000 | 100,000 | 100,000 |
| 31004 | In Lieu of Taxes by Co Trustee | 41,811 | 34,000 | 34,000 | 34,000 |
| 31005 | BFI - In Lieu of Taxes | 246,953 | 250,000 | 250,000 | 250,000 |
| 31010 | Interest & Penalty | 43,176 | 20,000 | 20,000 | 20,000 |
| 31200 | City Beer Tax | 375,332 | 400,000 | 400,000 | 400,000 |
| 31600 | Local Sales Tax | 4,649,980 | 4,597,784 | 4,241,000 | 4,600,000 |
| 31601 | City Sales Tax | 2,084,488 | 2,128,572 | 1,904,000 | 2,130,000 |
| 31819 | Personalty Taxes | 193,046 | 238,182 | 190,000 | 230,000 |
| 31820 | Business Tax - Local | 453,494 | 370,000 | 370,000 | 370,000 |
| 31835 | Business Tax - Max Fee | 825 | 800 | 500 | 800 |
| 31912 | Cable TV Franchise Tax | 22,183 | 21,564 | 10,000 | 22,000 |
| 31960 | Hotel-Motel Tax | 167,323 | 193,274 | 140,000 | 194,000 |
| LOCAL TAXES | | 11,136,082 | 11,178,898 | 10,149,500 | 11,513,022 |
| Licenses & Permits | | | | | |
| 32011 | Fireworks Permit Fees | 6,000 | 1,300 | 3,000 | 1,500 |
| 32101 | Liquor Permits | 5,550 | 2,860 | 2,000 | 2,800 |
| 32102 | Liquor Inspection Fees | 185,482 | 131,978 | 100,000 | 130,000 |
| 32595 | Motor Vehicle License Fees | 225,376 | 205,553 | 234,000 | 205,000 |
| 32608 | Planning Comm Review Fees | 26,877 | 19,418 | 10,000 | 20,000 |
| 32609 | Subdivision Inspection Fees | 41,484 | 45,243 | 5,000 | 45,000 |
| 32610 | Building Permits | 13,211 | 21,368 | 7,000 | 21,000 |
| 32611 | Sign Permits | 2,575 | 3,059 | 2,000 | 3,000 |
| 31612 | Zoning Letter Fees | 425 | 450 | - | 450 |
| 32694 | Fiber Permits | 11,668 | 5,836 | - | 5,800 |
| 32696 | Beer Application Permits | 1,000 | 500 | - | 500 |
| 32697 | Beer Permits | 3,064 | 3,400 | 3,000 | 3,400 |
| 32698 | License/Peddler Fees | 75 | - | - | - |
| LICENSES & PERMITS | | 522,787 | 440,965 | 366,000 | 438,450 |
| Intergovernmental Revenue | | | | | |
| 33120 | DEA Overtime | 13,139 | 10,348 | 10,000 | 10,000 |
| 33165 | Millington Housing Auth in Lieu | 22,522 | 22,000 | 23,000 | 22,000 |
| 33166 | TVA in Lieu of Taxes | 130,005 | 74,781 | 125,000 | 75,000 |
| 33167 | MLG&W In Lieu of Taxes | 128,090 | 154,515 | 120,000 | 150,000 |
| 33331 | Fire Fees | 132,928 | 115,205 | 132,928 | 115,000 |
| 33332 | EMS Fees | 548,932 | 677,364 | 670,000 | 675,000 |
| 33510 | State Sales Tax | 1,181,152 | 1,189,668 | 1,000,000 | 1,190,000 |
| 33520 | State Sports Betting Tax | 6,447 | 3,696 | - | 3,700 |
| 33520 | State Income Tax | 10,928 | - | - | - |
| 33523 | Telecommunications Sales Tax | 4,394 | 4,000 | 4,000 | 4,000 |
| 33530 | State Beer Tax | 5,270 | 5,136 | 5,000 | 5,000 |
| 33532 | Mixed Drink Tax | 41,601 | 30,564 | 25,000 | 40,000 |
| 33546 | Excise Tax | 19,521 | 16,000 | 16,000 | 16,000 |
| INTERGOVERNMENTAL REVENUE | | 2,244,929 | 2,303,277 | 2,130,928 | 2,305,700 |
| Charges for Services | | | | | |
| 34002 | Sex Offender Registry Fees | 1,000 | 700 | - | - |
| 34004 | Police Fees - Other | - | 5,976 | - | 6,000 |
| 34401 | Library Fines | 1,295 | - | 1,300 | 1,300 |
| 34403 | Library Cards | 1,205 | 1,054 | 1,200 | 1,200 |
| 34404 | Library Fax Fees | 1,866 | 2,182 | 1,000 | 2,000 |
| 34405 | Library - Other Revenue | 7,346 | 8,354 | 5,000 | 5,000 |



General Fund

Revenue Detail

| Acct | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|---|--|-----------|----------|---------|----------|
| # | Account Name | Actual | Forecast | Budget | Estimate |
| General Fund 110 | | | | | |
| 34498 | Lot Mowing | 4,604 | 320 | - | - |
| 34604-1 | Goat Days - Vendor Fees | - | 3,800 | 5,500 | 5,500 |
| 34605-1 | Goat Days Gift Shop Sales | 10 | 4,460 | 4,000 | 4,000 |
| 34606-1 | Goat Days Parking | - | 7,900 | 5,000 | 7,900 |
| 34608-1 | Goat Days Other Fees | - | - | 1,000 | 1,000 |
| 34946 | Rec - Youth Programs | 17,195 | 10,000 | 10,000 | 10,000 |
| 34947 | Rec - Adult Programs | 80.00 | 3,000 | 5,000 | 3,000 |
| 34950 | Rec - Other | - | 16 | - | - |
| 34952 | Baker Center Rental Fees | 3,440 | 3,500 | 40,000 | 3,500 |
| 34956 | Rec - Special Events Revenues | (515) | - | 6,000 | - |
| 34957 | Park Pavilion Rental Fees | 2,080 | 3,310 | 1,000 | 3,500 |
| 34958 | Farmers Market Revenues | 346 | 2,460 | - | - |
| 34992 | Concession Revenue | - | - | 500 | - |
| CHARGES FOR SERVICES | | 39,952 | 57,032 | 86,500 | 53,900 |
| Fines, Forfeitures & Penalties | | | | | |
| 35110 | City Court Fines | 340,293 | 292,158 | 285,000 | 175,000 |
| 35111 | DL/Veh Registration Suspension | 5,673 | 640 | 1,000 | 1,000 |
| 35113 | Animal Control Fines | - | 30 | - | - |
| 35114 | Camera Fines | 284,193 | 92,291 | 150,000 | 150,000 |
| 35130 | Towing Reimbursement | 630 | 1,750 | - | - |
| FINES, FORFEITURES & PENALTIES | | 630,789 | 386,869 | 436,000 | 326,000 |
| Grants | | | | | |
| 36004 | AAA Traffic Safety Grant | - | 2,996 | - | - |
| 36009 | Tmp Rmp Safety Grant | 3,575 | - | - | - |
| 36010 | Fire Supplement Pay | 19,200 | - | - | - |
| 36011 | Police Supplement Pay | 21,600 | - | - | - |
| 36018 | Memphis - Task Force One | 1,839 | - | - | - |
| 36043 | 100 Club of Memphis Grant | - | 1,990 | - | - |
| 36079 | SC COVID Grant | 299,224 | - | - | - |
| 36080 | Library Boosters Contributions | 5,000 | - | - | - |
| 36081 | IP Grant for Library | 4,800 | - | - | - |
| 36082 | TN Grant Library Technology | 6,963 | - | - | - |
| 36083 | TN CARES Cleaning Grant | 744 | - | - | - |
| 36084 | CNRR Library Grant | 10,000 | - | - | - |
| 36085 | Kiwanis Grant for Parks | 2,025 | - | - | - |
| 36092 | TN OJP COVID 19 Grant | 5,025 | - | - | - |
| 36094 | SC Grant - Firearms Simulator/Shotguns | - | 15,000 | - | - |
| 37505 | Unearned Grant Revenue ARP/TDEC | 3,500,470 | - | - | - |
| GRANTS | | 3,880,465 | 19,986 | - | - |
| Interest on Investments | | | | | |
| 37001 | Interest Income | 23,011 | 35,500 | 40,000 | 40,000 |
| INTEREST on INVESTMENTS | | 23,011 | 35,500 | 40,000 | 40,000 |
| Other Income | | | | | |
| 38001 | Antenna Rental Income | 22,680 | 20,108 | 22,680 | 22,680 |
| 38002 | Returned Check Fees | - | - | - | - |
| 38010 | Contributions - Fire | 250 | - | - | - |
| 38011 | Contributions - Police | 1,100 | - | - | - |
| 38016 | Donations - Arts, Recreation & Parks | - | 200 | - | - |
| 38018 | Goat Days Sponsorships | - | 23,950 | 25,000 | 24,000 |
| 38019 | Recreation Sponsorships | 5,350 | 650 | 500 | 650 |
| 38020 | Fourth of July Related Revenues | 13,263 | 1,331 | 20,000 | 1,000 |



General Fund

Revenue Detail

| Acct | Account Name | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|-----------------------------------|-----------------------------|------------|------------|------------|------------|
| # | Account Name | Actual | Forecast | Budget | Estimate |
| General Fund 110 | | | | | |
| 38030 | Insurance Proceeds | 51,669 | - | - | - |
| 38040 | Bus Lot Rent | 39,243 | 39,239 | 39,350 | 39,350 |
| 38050 | Misc Revenue | 5,550 | 5,073 | 5,000 | 5,000 |
| 38051 | Sandusky Lease | 2,996 | - | - | - |
| 38052 | Cash Over (Short) | (14) | 30 | - | - |
| 38060 | Auction Proceeds | 77,693 | - | 25,000 | - |
| 38061 | Sale of Surplus Property | 13,843 | 648 | - | - |
| OTHER INCOME | | 233,623 | 91,229 | 137,530 | 92,680 |
| 38990 | Planned Use of Fund Balance | - | - | - | - |
| TOTAL GENERAL FUND REVENUE | | 18,711,638 | 14,513,756 | 13,346,458 | 14,769,752 |
| | | | | | |
| | | | | | |



Operating Budget

FINANCE AND ADMINISTRATION (41000)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|----------------|-------------------|---------------------|-------------------|--------------------|
| Personnel | 548,651 | 663,249 | 734,072 | 845,777 |
| Operations | 353,245 | 454,411 | 470,500 | 476,000 |
| Total | 901,896 | 1,117,660 | 1,204,572 | 1,321,777 |
| Staffing Level | 9 | 10 | 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 | 2 | 1 |
| Staffing Level | | 11 |
| Mayor - Elected | E1 | 1 |
| Alderman - Elected | E2 | 7 |
| Total Positions | | <u>19</u> |



General Fund

Administration Section Line Item Detail

| Acct | Account Name | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|------|---|----------------|------------------|------------------|------------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| | FINANCE AND | | | | |
| | ADMINISTRATION (41000) | | | | |
| | SALARIES & WAGES | | | | |
| 111 | Salaries | 579,778 | 650,960 | 697,521 | 796,347 |
| 118 | Overtime | 2,567 | 2,733 | 4,396 | 4,396 |
| 124 | Part Time | 18,812 | 19,946 | - | 19,000 |
| 136 | Vacation Pay at Retirement | - | 12,455 | 50,000 | 32,000 |
| 140 | Reimb for billing by City Hall | (168,200) | (168,200) | (168,200) | (168,200) |
| | Total Compensation | 432,957 | 517,894 | 583,717 | 683,543 |
| | FRINGE BENEFITS | | | | |
| 151 | Health Insurance | 19,273 | 20,309 | 20,309 | 21,324 |
| 152 | Life Insurance | 2,823 | 5,235 | 5,235 | 5,497 |
| 153 | FICA | 36,706 | 46,619 | 46,619 | 52,875 |
| 154 | Medicare | 8,602 | 10,903 | 10,903 | 12,135 |
| 155 | Retirement | 46,470 | 62,289 | 62,289 | 65,403 |
| 157 | Unemployment Comp | 1,820 | - | 5,000 | 5,000 |
| | Total Fringe Benefits | 115,694 | 145,355 | 150,355 | 162,234 |
| | Total Personnel | 548,651 | 663,249 | 734,072 | 845,777 |
| | OPERATING EXPENDITURES | | | | |
| 180 | Travel & Training | 1,619 | 9,111 | 25,000 | 25,000 |
| 191 | Education/Outreach/Public Relations | 10,945 | 20,000 | 20,000 | 20,000 |
| 192 | Administration & Finance - Election Expense | 12,794 | - | - | - |
| 235 | Memberships/Dues/Licenses | 7,818 | 8,000 | 8,000 | 8,000 |
| 239 | Tax Collection Expense | 70,031 | 70,000 | 70,000 | 70,000 |
| 241 | Utilities | 19,608 | 25,000 | 25,000 | 30,000 |
| 245 | Telephone | 20,783 | 25,000 | 25,000 | 25,000 |
| 252 | Legal & Professional Services | 124,179 | 160,000 | 160,000 | 160,000 |
| 253 | Audit | 33,720 | 36,500 | 36,500 | 36,500 |
| 260 | R & M Equipment | - | 1,000 | 1,000 | 1,000 |
| 261 | R & M Vehicle | 966 | 3,300 | 3,500 | 4,000 |
| 262 | Property Maintenance | 8,988 | 20,000 | 20,000 | 20,000 |
| 263 | Lease & Maintenance Agreements | 19,446 | 30,000 | 30,000 | 30,000 |
| 285 | Fuel Billed by Public Works | 1,954 | 3,000 | 3,000 | 3,000 |
| 289 | Repairs by PW Shop | 523 | 1,000 | 1,000 | 1,000 |
| 310 | Office & Operational Supplies | 16,519 | 30,000 | 30,000 | 30,000 |
| 333 | Tools, Furniture & Equipment | 3,352 | 12,500 | 12,500 | 12,500 |
| 942 | Vehicle Purchases | - | - | - | - |
| 943 | Equipment Purchases | - | - | - | - |
| | Total Operations | 353,245 | 454,411 | 470,500 | 476,000 |
| | Total Finance And Administration | 901,896 | 1,117,660 | 1,204,572 | 1,321,777 |



Operating Budget

PERSONNEL (41400)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|------------|-------------------|---------------------|-------------------|--------------------|
| Operations | 1,056 | 10,152 | 6,300 | 7,300 |
| Total | 1,056 | 10,152 | 6,300 | 7,300 |



General Fund

Personnel Section Line Item Detail

* Large increase this year is due to the price of Sage HRMS software.



Operating Budget

GENERAL GOVERNMENT (41100)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|---------------------------|-------------------|---------------------|-------------------|--------------------|
| Personnel | 207,895 | 214,491 | 255,000 | 255,000 |
| Operations | 529,648 | 524,361 | 521,619 | 1,083,138 |
| Total Expenditures | 737,543 | 738,852 | 776,619 | 1,338,138 |
| Transfers | 2,555,100 | (537,630) | 1,115,370 | 1,115,370 |
| Total | 3,292,643 | 201,222 | 1,891,989 | 2,453,508 |



General Fund

General Govt Section Line Item Detail

| Acct | Account Name | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|----------------------------|--|------------------|------------------|------------------|------------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| GENERAL GOVERNMENT (41100) | | | | | |
| FRINGE BENEFITS | | | | | |
| 156 | Workers Comp Insurance | 143,433 | 150,121 | 150,000 | 150,000 |
| 157 | Unemployment Comp | 635 | - | - | - |
| 158 | Medical Testing | 9,250 | 11,746 | 20,000 | 20,000 |
| 161 | Retiree Insurances | 54,577 | 52,624 | 85,000 | 85,000 |
| | Total Fringe Benefits | 207,895 | 214,491 | 255,000 | 255,000 |
| | Total Personnel | 207,895 | 214,491 | 255,000 | 255,000 |
| OPERATING EXPENDITURES | | | | | |
| 249 | General Government - Reappraisal by SC | 46,352 | - | - | - |
| 253 | Audit | 3,118 | 3,400 | 3,400 | 3,400 |
| 496 | YMCA Grant | - | 20,000 | 20,000 | 20,000 |
| 497 | Chamber of Commerce Grant | 18,000 | 18,000 | 18,000 | 25,000 |
| 521 | Insurance | 231,959 | 252,742 | 250,000 | 253,000 |
| 606 | Debt Payment to SC Schools - Principal -2015 Loa | 230,219 | 230,219 | 230,219 | 230,219 |
| 990 | Contingency | - | - | - | 551,519 |
| | Total Operations Expenditures | 529,648 | 524,361 | 521,619 | 1,083,138 |
| | Total Expenditures | 737,543 | 738,852 | 776,619 | 1,338,138 |
| 752 | Transfer to/from SSA | 0 | 115,370 | 115,370 | 115,370 |
| 761 | Transfer to/from CIP Fund | 2,055,100 | (1,153,000) | 500,000 | 500,000 |
| 762 | Transfer to Schools | 500,000 | 500,000 | 500,000 | 500,000 |
| | TOTAL TRANSFERS | 2,555,100 | (537,630) | 1,115,370 | 1,115,370 |
| | Total Operations | 3,084,748 | (13,269) | 1,636,989 | 2,198,508 |
| | Total General Government | 3,292,643 | 201,222 | 1,891,989 | 2,453,508 |



Operating Budget

COURTS (41200)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|----------------|-------------------|---------------------|-------------------|--------------------|
| Personnel | 235,523 | 169,896 | 243,529 | 219,500 |
| Operations | 32,991 | 35,624 | 56,200 | 59,200 |
| Total | 268,514 | 205,520 | 299,729 | 278,700 |
| Staffing Level | 3 | 3 | 3 | 3 |

Full Time Staffing Detail

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



General Fund

Courts Section Line Item Detail

| Acct | Account Name | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|-------------------------------|--------------------------------|----------------|----------------|----------------|----------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| COURTS (41200) | | | | | |
| SALARIES & WAGES | | | | | |
| 111 | Salaries | 151,111 | 105,011 | 148,442 | 125,000 |
| 118 | Overtime | 3,493 | 5,101 | 5,000 | 5,000 |
| 124 | Part-time Staff | 3,893 | 4,445 | 5,000 | 4,500 |
| 125 | Part-time staff - Prosecutor | 36,000 | 24,000 | 36,000 | 36,000 |
| 126 | Part-time staff - Temp. Judge | 700 | 2,800 | 4,550 | 4,000 |
| 136 | Vacation Pay at Retirement | 1,885 | 471 | - | - |
| | Total Compensation | 197,082 | 141,828 | 198,992 | 174,500 |
| FRINGE BENEFITS | | | | | |
| 151 | Health Insurance | 14,254 | 9,500 | 14,681 | 15,000 |
| 152 | Life Insurance | 656 | 614 | 931 | 1,000 |
| 153 | FICA | 9,114 | 7,206 | 12,338 | 12,000 |
| 154 | Medicare | 2,131 | 1,686 | 2,885 | 3,000 |
| 155 | Retirement | 12,286 | 9,062 | 13,702 | 14,000 |
| 157 | Unemployment Comp | - | - | - | - |
| | Total Fringe Benefits | 38,441 | 28,068 | 44,537 | 45,000 |
| | Total Personnel | 235,523 | 169,896 | 243,529 | 219,500 |
| OPERATING EXPENDITURES | | | | | |
| 180 | Training & Travel | 420 | 2,040 | 2,000 | 2,000 |
| 235 | Memberships/Dues/Licenses | 96 | 100 | 200 | 200 |
| 245 | Telephone | 5,338 | 5,858 | 7,000 | 7,000 |
| 256 | Contracted Services | 8,700 | 6,206 | 15,000 | 10,000 |
| 260 | R & M Equipment | - | - | 1,000 | 6,000 |
| 262 | Property Maintenance | - | 4,000 | 4,000 | 4,000 |
| 263 | Lease & Maintenance Agreements | 13,045 | 14,000 | 18,000 | 18,000 |
| 310 | Office & Operational Supplies | 5,392 | 3,420 | 9,000 | 12,000 |
| | Total Operations | 32,991 | 35,624 | 56,200 | 59,200 |
| | Total Courts | 268,514 | 205,520 | 299,729 | 278,700 |



Operating Budget

LIBRARY (41500)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|------------|-------------------|---------------------|-------------------|--------------------|
| Operations | 376,215 | 385,500 | 385,500 | 385,500 |
| Total | 376,215 | 385,500 | 385,500 | 385,500 |



General Fund

Library Line Item Detail

| Acct # | Account Name | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|--------|---------------------------------------|----------------|------------------|----------------|-----------------|
| | LIBRARY (41500) | | | | |
| | OPERATING EXPENDITURES | | | | |
| 241 | Utilities | 10,768 | 20,000 | 20,000 | 20,000 |
| 245 | Telephone | 4,374 | 5,500 | 5,500 | 5,500 |
| 256 | Contracted Services | 338,872 | 348,000 | 348,000 | 348,000 |
| 262 | Property Maintenance | 1,861 | 6,000 | 6,000 | 6,000 |
| 288 | Inventory Purchases | 101 | 3,400 | 3,000 | 3,000 |
| 310 | Office & Operational Supplies | 1,532 | 2,600 | 3,000 | 3,000 |
| 522 | Library - IP Grant for Literacy Lab | 4,800 | - | - | - |
| 523 | Library - TN Grant for Technology | 13,540 | - | - | - |
| 524 | Library - TN Cares Grant for Cleaning | 367 | - | - | - |
| | Total Operations | 376,215 | 385,500 | 385,500 | 385,500 |
| | Total Library | 376,215 | 385,500 | 385,500 | 385,500 |



Debt Service (49100)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|-----------|-------------------|---------------------|-------------------|--------------------|
| Principal | 4,110,970 | 446,000 | 646,470 | 993,000 |
| Interest | 275,367 | 459,612 | 400,128 | 424,883 |
| Total | <u>4,386,337</u> | <u>905,612</u> | <u>1,046,598</u> | <u>1,417,883</u> |



General Fund

Debt Service Department Line Item Detail

| | Acct | | | FY 2021 | FY 2022 | FY 2022 |
|---------------------------------|-------|--------------|--|-----------|-----------|-----------|
| | # | Account Name | | Actual | Forecast | Budget |
| Debt Service (49100) | | | | | | |
| Principal | | | | | | |
| 110 | 49100 | 138 | Debt Service - Bond Issuance Costs | 10,470 | | - |
| 110 | 49100 | 602 | Prin - Con | 118,000 | | - |
| 110 | 49100 | 603 | 2011 TML Loan matures 6/1/2026 | 3,715,000 | | - |
| 110 | 49100 | 605 | 2013 TML Loan matures 5/1/2033 | 53,000 | 55,000 | 55,000 |
| 110 | 49100 | 606 | Principal - First TN 2015 Loan | 214,500 | 391,000 | 391,000 |
| 110 | 49100 | 608 | Principal - Security Bank 2018 MMS | - | - | 78,000 |
| 110 | 49100 | 609 | Principal - 2021 Refunding Series | - | | 200,470 |
| 110 | 49100 | 615 | 2021 20 Year Refunding | | | 252,000 |
| TOTAL PRINCIPAL PAYMENTS | | | 4,110,970 | 446,000 | 646,470 | 993,000 |
| Interest | | | | | | |
| 110 | 49100 | 652 | Int - Con | 2,230 | 1,600 | - |
| 110 | 49100 | 653 | 2011 TML Loan | 122,224 | - | - |
| 110 | 49100 | 655 | Int - 2013 Loan | 23,664 | 22,127 | 22,127 |
| 110 | 49100 | 656 | Interest - First TN 2015 loan | 127,249 | 144,480 | 144,480 |
| 110 | 49100 | 657 | Interest - First TN 2019 loan | - | 147,409 | 147,409 |
| 110 | 49100 | 658 | Interest - 2020 Refunding Series MMS | - | 86,112 | 86,112 |
| 110 | 49100 | 662 | Int - Refunding thru TML 2021 Farmers Bank | - | 14,828 | - |
| 110 | 49100 | 663 | Int Vet Pkwy Loan #68506 Southern Security | - | 43,056 | - |
| TOTAL INTEREST PAYMENTS | | | 275,367 | 459,612 | 400,128 | 424,883 |
| TOTAL INTEREST | | | 275,367 | 459,612 | 400,128 | 424,883 |
| TOTAL DEBT SERVICE EXPENDITURES | | | 4,386,337 | 905,612 | 1,046,598 | 1,417,883 |



Operating Budget

PLANNING & ECONOMIC DEVELOPMENT (41300)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|----------------|-------------------|---------------------|-------------------|--------------------|
| Personnel | 6,202 | 23,581 | 75,557 | 29,478 |
| Operations | 253,943 | 183,260 | 234,591 | 233,550 |
| Total | 260,145 | 206,841 | 310,148 | 263,028 |
| Staffing Level | 1.6 | 1.5 | 1.5 | 2.0 |

Full Time Staffing Detail

| Job Title | Grade | Number |
|--------------------------|----------------|--------|
| Storm Water Coordinator* | 6 | 1 |
| Assistant City Planner** | 6 | 1 |
| *Charged to Storm Water | Staffing Level | 2 |
| **New Position | | |



General Fund

Planning and Economic Development Department Line Item Detail

| Acct | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|------|--|----------------|----------------|----------------|----------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| | PLANNING & ECONOMIC DEVELOPMENT (41300) | | | | |
| | SALARIES & WAGES | | | | |
| 111 | Salaries | 46,089 | 45,860 | 84,976 | 50,000 |
| 118 | Overtime | - | - | - | - |
| 124 | Part-time Staff | 15,075 | 33,350 | 36,000 | 36,000 |
| 136 | Vacation Pay at Retirement | - | - | - | - |
| 141 | Reimb for Svcs by City Engr | (72,500) | (72,500) | (72,500) | (72,500) |
| | Total Compensation | (11,336) | 6,710 | 48,476 | 13,500 |
| | FRINGE BENEFITS | | | | |
| 151 | Health Insurance | 9,253 | 7,528 | 9,530 | 5,623 |
| 152 | Life Insurance | 338 | 406 | 708 | 418 |
| 153 | FICA | 3,480 | 4,415 | 7,501 | 4,426 |
| 154 | Medicare | 814 | 1,032 | 1,754 | 1,035 |
| 155 | Retirement | 3,653 | 3,490 | 7,588 | 4,477 |
| 157 | Unemployment Comp | - | - | - | - |
| | Total Fringe Benefits | 17,538 | 16,871 | 27,081 | 15,978 |
| | Total Personnel | 6,202 | 23,581 | 75,557 | 29,478 |
| | OPERATING EXPENDITURES | | | | |
| 180 | Training & Travel | - | - | 200 | 200 |
| 235 | Memberships/Dues/Licenses | - | - | 500 | 500 |
| 245 | Telephone | 2,653 | 450 | 3,000 | 3,000 |
| 252 | Legal & Professional Services | - | - | 100 | 100 |
| 254 | Engineering Services | 56,605 | 30,000 | 59,725 | 59,725 |
| 256 | Contracted Services | 186,765 | 140,000 | 140,000 | 150,000 |
| 260 | R & M Equipment | - | - | - | - |
| 261 | R & M Vehicle | 835 | 350 | - | - |
| 262 | Property Maintenance | 669 | 500 | 2,000 | 2,000 |
| 263 | Lease & Maintenance Agreements | 1,336 | 650 | 3,000 | 2,000 |
| 285 | Fuel Billed by Public Works | 1,234 | 350 | 1,500 | 1,500 |
| 289 | Repairs by PW Shop | 433 | 450 | 1,000 | 1,000 |
| 310 | Office & Operational Supplies | 2,066 | 300 | 2,000 | 2,000 |
| 326 | Uniforms | 120 | 110 | 425 | 425 |
| 333 | Tools, Furniture & Equipment | 280 | 100 | 1,141 | 1,100 |
| 345 | Demolitions | 947 | 10,000 | 20,000 | 10,000 |
| | Total Operations | 253,943 | 183,260 | 234,591 | 233,550 |
| | Total Planning & Economic Development | 260,145 | 206,841 | 310,148 | 263,028 |



Operating Budget

POLICE DEPARTMENT (42100)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|----------------|-------------------|---------------------|-------------------|--------------------|
| Personnel | 2,708,483 | 2,564,811 | 2,869,892 | 2,876,587 |
| Operations | 380,450 | 499,417 | 515,625 | 537,625 |
| Total | <u>3,088,933</u> | <u>3,064,228</u> | <u>3,385,517</u> | <u>3,414,212</u> |
| Staffing Level | 40 | 40 | 44 | 44 |

Full Time Staffing Detail

| Job Title | Grade | Number |
|--------------------------|-------|-----------|
| Inspectors | PI | 2 |
| Police Lieutenant | PL | 4 |
| Police Sergeant | PS | 4 |
| Police Officer | PO | 22 |
| Administrative Assistant | 4 | 1 |
| Dispatcher/Jailer | 3 | 10 |
| 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 2021 | FY 2022 | FY 2022 | FY 2023 |
|----------------------------------|---|------------------|------------------|------------------|------------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| POLICE DEPARTMENT (42100) | | | | | |
| 111 | Salaries | 1,856,930 | 1,779,093 | 2,078,959 | 2,014,591 |
| 114 | Workers Comp Pay | (299) | (2,906) | - | - |
| 118 | Overtime | 204,747 | 199,142 | 105,000 | 185,000 |
| 124-1 | Part-Time - Speed Van | - | - | - | - |
| 129 | School Crossing Guards | 16,538 | 17,882 | 35,000 | 18,000 |
| 135 | Holiday Pay | 64,145 | 55,819 | 60,000 | 73,679 |
| 136 | Vacation Pay at Retirement | 12,485 | 18,720 | - | - |
| 137 | Police Supplement Pay | 21,600 | 15,200 | - | - |
| | Total Compensation | 2,176,146 | 2,082,950 | 2,278,959 | 2,291,270 |
| FRINGE BENEFITS | | | | | |
| 151 | Health Insurance | 186,602 | 171,127 | 198,985 | 198,985 |
| 152 | Life Insurance | 12,464 | 14,814 | 17,225 | 17,225 |
| 153 | FICA | 129,956 | 121,511 | 141,292 | 137,053 |
| 154 | Medicare | 30,394 | 28,419 | 33,045 | 32,054 |
| 155 | Retirement | 168,964 | 145,991 | 200,386 | 200,000 |
| 157 | Unemployment Comp | 3,957 | - | - | - |
| | Total Fringe Benefits | 532,337 | 481,861 | 590,933 | 585,317 |
| | Total Personnel | 2,708,483 | 2,564,811 | 2,869,892 | 2,876,587 |
| OPERATING EXPENDITURES | | | | | |
| 180 | Training & Travel | 14,729 | 35,000 | 28,000 | 38,000 |
| 235 | Memberships/Dues/Licenses | 3,721 | 2,650 | 3,000 | 3,000 |
| 241 | Utilities | 7,721 | 22,683 | 24,000 | 25,000 |
| 245 | Telephone | 40,510 | 39,380 | 46,000 | 46,000 |
| 256 | Contracted Services | 12,900 | 40,423 | 46,000 | 46,000 |
| 260 | R & M Equipment | 9,265 | 6,051 | 7,000 | 8,000 |
| 261 | R & M Vehicle | 8,097 | 11,588 | 12,000 | 12,000 |
| 262 | Property Maintenance | 28,810 | 22,753 | 23,000 | 25,000 |
| 263 | Lease & Maintenance Agreements | 76,292 | 136,425 | 136,425 | 136,425 |
| 285 | Fuel Billed by Public Works | 52,391 | 60,885 | 70,000 | 70,000 |
| 289 | Repairs by PW Shop | 23,637 | 19,363 | 20,000 | 20,000 |
| 310 | Office & Operational Supplies | 17,858 | 17,117 | 19,000 | 19,000 |
| 313 | Medical & Safety Supplies | 5,025 | 2,500 | 3,000 | 3,000 |
| 323 | Jail Expense | 23,413 | 23,508 | 24,000 | 12,000 |
| 325 | Dog & Animal Control Expense | 198 | - | - | - |
| 326 | Uniforms | 16,079 | 35,000 | 35,000 | 35,000 |
| 328 | Ammunition and Range Costs | 5,940 | 7,152 | 7,200 | 7,200 |
| 331 | Gas & Oil (purchased direct) | - | - | - | - |
| 333 | Tools, Furniture & Equipment | 8,629 | 9,939 | 5,000 | 10,000 |
| 334 | Vehicle Towing | 4,260 | 6,500 | 6,500 | 6,500 |
| 336 | TBI - Sex Offender Fee | 150 | 500 | 500 | 500 |
| 943 | Police Dept Equipment Purchases * | 20,825 | - | - | 15,000 |
| | Total Operations | 380,450 | 499,417 | 515,625 | 537,625 |
| | Total Police | 3,088,933 | 3,064,228 | 3,385,517 | 3,414,212 |
| | *Officers Ballistics Vest Replacement (12) | | | | |



Operating Budget

FIRE DEPARTMENT (42200)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|----------------|-------------------|---------------------|-------------------|--------------------|
| Personnel | 2,057,823 | 2,068,577 | 2,066,029 | 2,252,988 |
| Operations | 1,033,327 | 1,143,246 | 1,151,647 | 1,160,023 |
| Total | <u>3,091,150</u> | <u>3,211,823</u> | <u>3,217,676</u> | <u>3,413,011</u> |
| Staffing Level | 27 | 27 | 27 | 28 |

Full Time Staffing Detail

| Job Title | Grade | Number |
|---------------------------|-------|-----------|
| Public Safety Director | 10 | 1 |
| Administrative Assistant | 4 | 1 |
| Fire Marshall | 8 | 1 |
| Codes Enforcement Officer | 6 | 1 |
| Fire Battalion Chief | BC | 3 |
| Fire Lieutenant | FL | 6 |
| Fire Driver | FD | 6 |
| Firefighter | FF | 9 |
| Staffing Level | | <u>28</u> |



General Fund

Fire Department Line Item Detail

| Acct | Account Name | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|--------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| FIRE DEPARTMENT (42200) | | | | | |
| SALARIES & WAGES | | | | | |
| 111 | Salaries | 1,358,958 | 1,405,048 | 1,396,101 | 1,511,965 |
| 114 | Workers Comp Pay | - | - | - | - |
| 118 | Overtime | 213,622 | 219,801 | 185,000 | 225,000 |
| 124 | Salaries (Part Time) | - | - | - | - |
| 135 | Salaries (Holiday) | 46,998 | 48,850 | 48,886 | 53,837 |
| 136 | Vacation Pay at Retirement | 3,484 | - | - | - |
| 137 | Fire Pay Supplement | 19,200 | 18,400 | - | - |
| | Total Compensation | 1,642,262 | 1,692,099 | 1,629,987 | 1,790,802 |
| FRINGE BENEFITS | | | | | |
| 151 | Health Insurance | 157,596 | 123,436 | 154,241 | 168,123 |
| 152 | Life Insurance | 10,060 | 12,816 | 11,552 | 12,592 |
| 153 | FICA | 96,342 | 92,605 | 101,056 | 110,151 |
| 154 | Medicare | 22,533 | 21,658 | 23,635 | 25,762 |
| 155 | Retirement | 129,030 | 125,963 | 145,558 | 145,558 |
| 157 | Unemployment Comp | - | - | - | - |
| | Total Fringe Benefits | 415,561 | 376,478 | 436,042 | 462,186 |
| | Total Personnel | 2,057,823 | 2,068,577 | 2,066,029 | 2,252,988 |
| OPERATING EXPENDITURES | | | | | |
| 180 | Training & Travel | 26,322 | 17,500 | 17,500 | 18,000 |
| 191 | Education/Outreach/Public Relations | 2,715 | 2,601 | 2,700 | 2,700 |
| 214 | Ambulance Service | 538,533 | 669,554 | 669,555 | 669,555 |
| 215 | Dispatch Service | 215,942 | 219,184 | 215,942 | 202,943 |
| 235 | Memberships/Dues/Licenses | 1,494 | 1,930 | 1,950 | 1,950 |
| 241 | Utilities | 33,036 | 40,000 | 41,000 | 42,650 |
| 245 | Telephone | 19,398 | 19,500 | 19,500 | 20,225 |
| 256 | Contracted Services | - | - | - | - |
| 260 | R & M Equipment | 21,543 | 19,123 | 20,000 | 20,000 |
| 261 | R & M Vehicle | 35,726 | 34,092 | 38,000 | 38,000 |
| 262 | Property Maintenance | 26,517 | 21,614 | 22,000 | 24,000 |
| 263 | Lease & Maintenance Agreements | 16,464 | 14,242 | 15,000 | 24,000 |
| 285 | Fuel Billed by Public Works | 11,751 | 14,514 | 15,500 | 17,000 |
| 289 | Repairs by PW Shop | 815 | 1,406 | 2,000 | 2,000 |
| 310 | Office & Operational Supplies | 10,794 | 7,949 | 9,000 | 10,000 |
| 313 | Medical & Safety Supplies | 22,467 | 26,477 | 27,000 | 30,000 |
| 326 | Uniforms | 12,998 | 16,660 | 17,000 | 19,000 |
| 331 | Gas & Oil (purchased direct) | - | - | - | - |
| 333 | Tools, Furniture & Equipment | 12,927 | 11,341 | 12,000 | 12,000 |
| 508 | Claims Paid Direct | - | - | - | - |
| 943 | Equipment Purchases | 23,885 | 5,559 | 6,000 | 6,000 |
| | Total Operations | 1,033,327 | 1,143,246 | 1,151,647 | 1,160,023 |
| | Total Fire | 3,091,150 | 3,211,823 | 3,217,676 | 3,413,011 |



Operating Budget

PUBLIC WORKS - Admin and Shop (43000)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|----------------|-------------------|---------------------|-------------------|--------------------|
| Personnel | 233,119 | 254,549 | 285,468 | 302,271 |
| Operations | 68,735 | 145,130 | 115,800 | 119,800 |
| Total | 301,854 | 399,679 | 401,268 | 422,071 |
| Staffing Level | 4 | 4 | 5 | 5 |

Full Time Staffing Detail

| Job Title | Grade | Number |
|----------------------------|-------|--------|
| Public Works Director | 9 | 1 |
| Shop Supervisor | 6 | 1 |
| Vehicle/Equipment Mechanic | 5 | 3 |
| Staffing Level | | 5 |



General Fund

Public Works -Admin and Shop Section Line Item Detail

| Acct | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|------|--|----------------|----------------|----------------|----------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| | Admin and Shop | | | | |
| | PUBLIC WORKS (43000) | | | | |
| | SALARIES & WAGES | | | | |
| 111 | Salaries | 249,510 | 265,878 | 283,954 | 298,152 |
| 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 | 176,391 | 189,926 | 208,002 | 222,200 |
| | FRINGE BENEFITS | | | | |
| 151 | Health Insurance | 16,832 | 22,134 | 28,037 | 29,439 |
| 152 | Life Insurance | 1,499 | 2,095 | 2,350 | 2,468 |
| 153 | FICA | 15,021 | 15,733 | 17,605 | 18,485 |
| 154 | Medicare | 3,513 | 3,679 | 4,117 | 4,323 |
| 155 | Retirement | 19,863 | 20,982 | 25,357 | 25,357 |
| | Total Fringe Benefits | 56,728 | 64,623 | 77,466 | 80,071 |
| | Total Personnel | 233,119 | 254,549 | 285,468 | 302,271 |
| | OPERATING EXPENDITURES | | | | |
| 241 | Utilities | 14,353 | 15,000 | 20,000 | 20,000 |
| 245 | Telephone | 4,113 | 4,500 | 6,000 | 6,000 |
| 260 | R & M Equipment | 425 | 4,000 | 5,000 | 5,000 |
| 261 | R & M Vehicle | 245 | - | 6,000 | 6,000 |
| 262 | Property Maintenance | 11,353 | 12,000 | 20,000 | 20,000 |
| 263 | Lease & Maintenance Agreements | 6,308 | 11,000 | 11,000 | 12,000 |
| 285 | Fuel Billed by Public Works | (122,202) | (146,196) | (201,900) | (240,000) |
| 286 | Gas Purchases | 87,066 | 131,926 | 143,921 | 175,000 |
| 287 | Diesel Purchases | 29,809 | 57,382 | 57,979 | 65,000 |
| 288 | Inventory Purchases | 100,449 | 117,120 | 115,100 | 125,000 |
| 289 | Repairs by PW Shop | (102,675) | (100,000) | (115,100) | (125,000) |
| 310 | Office & Operational Supplies | 9,277 | 12,750 | 10,000 | 12,000 |
| 325 | Dog & Animal Control Expense | 152 | - | 800 | 800 |
| 326 | Uniforms | 2,843 | 4,644 | 4,000 | 5,000 |
| 331 | Gas & Oil (purchased direct) | 2,464 | 3,004 | 4,500 | 4,500 |
| 332 | Shop Supplies | 9,002 | 8,000 | 12,000 | 12,000 |
| 333 | Tools, Furniture & Equipment | 5,189 | 10,000 | 16,500 | 16,500 |
| 943 | Equipment Purchases | 10,564 | | - | |
| 946 | Buildings | - | | - | |
| | Total Operations | 68,735 | 145,130 | 115,800 | 119,800 |
| | Total Public Works - Admin/Shop | 301,854 | 399,679 | 401,268 | 422,071 |



Operating Budget

PUBLIC WORKS - Support Services (43001)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|----------------|-------------------|---------------------|-------------------|--------------------|
| Personnel | 115,691 | 112,874 | 119,163 | 125,121 |
| Operations | 6,987 | 7,330 | 15,630 | 16,030 |
| Total | 122,678 | 120,204 | 134,793 | 141,151 |
| Staffing Level | 2 | 2 | 2 | 2 |

Full Time Staffing Detail

| Job Title | Grade | Number |
|-----------------------|-------|--------|
| Maintenance Assistant | 4 | 2 |
| Staffing Level | | 2 |



General Fund

Support Services Section Line Item Detail

| Acct | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|--|-------------------------------|----------------|----------------|----------------|----------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| PUBLIC WORKS - Support Services (43001) | | | | | |
| SALARIES & WAGES | | | | | |
| 111 | Salaries | 92,049 | 90,584 | 93,377 | 98,046 |
| | Total Compensation | 92,049 | 90,584 | 93,377 | 98,046 |
| FRINGE BENEFITS | | | | | |
| 151 | Health Insurance | 9,252 | 8,236 | 9,530 | 10,007 |
| 152 | Life Insurance | 502 | 434 | 774 | 813 |
| 153 | FICA | 5,343 | 5,346 | 5,789 | 6,078 |
| 154 | Medicare | 1,249 | 1,250 | 1,354 | 1,422 |
| 155 | Retirement | 7,296 | 7,024 | 8,339 | 8,756 |
| 157 | Unemployment Comp | - | - | - | - |
| | Total Fringe Benefits | 23,642 | 22,290 | 25,786 | 27,075 |
| | Total Personnel | 115,691 | 112,874 | 119,163 | 125,121 |
| OPERATING EXPENDITURES | | | | | |
| 245 | Telephone | 1,812 | 1,600 | 2,230 | 2,230 |
| 261 | R & M Vehicle | - | - | 2,000 | 2,000 |
| 285 | Fuel billed by Public Works | 2,258 | 2,700 | 4,000 | 4,000 |
| 289 | Repairs by PW Shop | 560 | 850 | 2,000 | 2,000 |
| 310 | Office & Operational Supplies | 159 | 600 | 600 | 1,000 |
| 326 | Uniforms | 780 | 780 | 1,300 | 1,300 |
| 333 | Tools, Furniture & Equipment | 1,418 | 800 | 3,500 | 3,500 |
| | Total Operations | 6,987 | 7,330 | 15,630 | 16,030 |
| | Total Support Services | 122,678 | 120,204 | 134,793 | 141,151 |
| | | | | | |
| | | | | | |



General Fund

Public Works - Operations Section Summary

Operating Budget

PUBLIC WORKS - Operations (43002)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|----------------|-------------------|---------------------|-------------------|--------------------|
| Personnel | 327,077 | 274,194 | 335,339 | 408,985 |
| Total | 327,077 | 274,194 | 335,339 | 408,985 |
| Staffing Level | 7 | 8 | 8 | 8 |

Full Time Staffing Detail

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



General Fund

Public Works - Operations Line Item Detail

| Acct | Account Name | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|------|--|----------------|----------------|----------------|----------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| | Fund 110 General Fund | | | | |
| | PUBLIC WORKS - Operations (43002) | | | | |
| | SALARIES & WAGES | | | | |
| 111 | Salaries | 324,633 | 283,246 | 330,037 | 396,539 |
| 114 | Workers Comp Pay | - | - | - | - |
| 118 | Overtime | 259 | - | - | - |
| 136 | Vacation Pay at Retirement | 86 | 8,304 | - | - |
| 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 | 232,166 | 198,738 | 237,225 | 303,727 |
| | FRINGE BENEFITS | | | | |
| 151 | Health Insurance | 42,901 | 29,972 | 40,657 | 42,690 |
| 152 | Life Insurance | 1,934 | 1,980 | 2,737 | 2,874 |
| 153 | FICA | 18,860 | 17,394 | 20,462 | 24,493 |
| 154 | Medicare | 4,411 | 4,068 | 4,786 | 5,729 |
| 155 | Retirement | 25,778 | 22,042 | 29,472 | 29,472 |
| 157 | Unemployment Comp | 1,027 | - | - | - |
| | Total Fringe Benefits | 94,911 | 75,456 | 98,114 | 105,258 |
| | Total Personnel | 327,077 | 274,194 | 335,339 | 408,985 |
| | Total PW Operations Department | 327,077 | 274,194 | 335,339 | 408,985 |
| | | | | | |
| | | | | | |



Operating Budget

PUBLIC WORKS - Parks (43003)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|------------|-------------------|---------------------|-------------------|--------------------|
| Operations | 4,245 | 14,100 | 23,200 | 23,500 |
| Total | 4,245 | 14,100 | 23,200 | 23,500 |



General Fund

Parks Section Line Item Detail

| Acct | Account Name | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|-------------------------------------|-------------------------------|--------------|---------------|---------------|---------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| PUBLIC WORKS - Parks (43003) | | | | | |
| OPERATING EXPENDITURES | | | | | |
| 260 | R&M Equipment | - | 1,400 | 1,700 | 1,800 |
| 261 | R&M Vehicle | - | 1,000 | 2,000 | 2,000 |
| 262 | Property Maintenance | 793 | 1,500 | 2,500 | 2,500 |
| 285 | Fuel Billed by Public Works | 1,394 | 5,000 | 8,000 | 8,000 |
| 289 | Repairs by Public Works | 1,290 | 2,000 | 5,000 | 5,000 |
| 310 | Office & Operational Supplies | 754 | 1,200 | 1,000 | 1,200 |
| 326 | Uniforms | - | 500 | 1,000 | 1,000 |
| 331 | Gas & Oil (purchased direct) | - | - | - | - |
| 333 | Tools, Furniture & Equipment | 14 | 1,500 | 2,000 | 2,000 |
| | Total Operations | 4,245 | 14,100 | 23,200 | 23,500 |
| | Total PW - Parks | 4,245 | 14,100 | 23,200 | 23,500 |



Operating Budget

PARKS & RECREATION
ADMINISTRATION & PROGRAMS (44401)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|----------------|-------------------|---------------------|-------------------|--------------------|
| Personnel | 282,212 | 274,460 | 405,342 | 511,724 |
| Operations | 38,875 | 62,141 | 103,150 | 105,650 |
| Total | 321,087 | 336,601 | 508,492 | 617,374 |
| Staffing Level | 5 | 5 | 5 | 5 |

Full Time Staffing Detail

| Job Title | Grade | Number |
|---------------------------------|-------|--------|
| Parks & Recreation Director | 9 | 1 |
| Parks & Recreation Manager | 7 | 1 |
| Athletic Turf Supervisor | 5 | 1 |
| Recreational Sports Coordinator | 4 | 1 |
| Recreation Leaders | 3 | 2 |
| Office Assistant | 2 | 1 |
| Staffing Level | | 7 |



General Fund

Parks and Recreation - Admin and Programs Line Item Detail

| Acct | Account Name | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|-------|-----------------------------------|-------------------|---------------------|-------------------|--------------------|
| # | Account Name | | | | |
| | PARKS & RECREATION | | | | |
| | ADMINISTRATION & PROGRAMS (44401) | | | | |
| | SALARIES & WAGES | | | | |
| 111 | Salaries | 200,522 | 193,018 | 284,341 | 392,455 |
| 118 | Overtime | - | - | - | - |
| 124 | Part Time Labor | 24,196 | 25,000 | 48,000 | 25,000 |
| 136 | Vacation Pay at Retirement | - | | | |
| | Total Compensation | 224,718 | 218,018 | 332,341 | 417,455 |
| | FRINGE BENEFITS | | | | |
| 151 | Health Insurance | 23,881 | 23,938 | 19,832 | 28,800 |
| 152 | Life Insurance | 1,479 | 1,350 | 2,353 | 2,965 |
| 153 | FICA | 13,108 | 12,806 | 20,605 | 25,962 |
| 154 | Medicare | 3,066 | 2,994 | 4,819 | 6,072 |
| 155 | Retirement | 15,960 | 15,354 | 25,392 | 30,470 |
| 157 | Unemployment Comp | - | - | - | - |
| | Total Fringe Benefits | 57,494 | 56,442 | 73,001 | 94,269 |
| | Total Personnel | 282,212 | 274,460 | 405,342 | 511,724 |
| | OPERATING EXPENDITURES | | | | |
| 180 | Training & Travel | - | 1,977 | 8,500 | 8,500 |
| 194 | YMCA Grant | - | - | - | - |
| 235 | Memberships/Dues/Licenses | 80 | 270 | 1,200 | 1,200 |
| 245 | Telephone | 5,859 | 5,000 | 6,000 | 6,000 |
| 252 | Legal & Professional Services | - | - | - | - |
| 256 | Contracted Services | 300 | 2,000 | 10,000 | 10,000 |
| 256-1 | Contracted Services - Goat Days | - | 5,550 | 7,000 | 7,000 |
| 260 | R & M Equipment | - | - | - | - |
| 261 | R & M Vehicle | 121 | 500 | 1,000 | 1,000 |
| 263 | Lease & Maintenance Agreements | 995 | 1,400 | 2,500 | 2,500 |
| 285 | Fuel Billed by Public Works | 2,196 | 3,000 | 5,000 | 7,500 |
| 289 | Repairs by PW Shop | 1,246 | 1,250 | 3,000 | 3,000 |
| 310 | Office & Operational Supplies | 2,510 | 4,800 | 12,200 | 12,200 |
| 310-1 | Office & Oper Supp - Goat Days | - | 4,466 | 4,500 | 4,500 |
| 311 | Concessions | - | 100 | 1,200 | 1,200 |
| 326 | Uniforms | 1,353 | 2,000 | 2,000 | 2,000 |
| 331 | Gas & Oil (purchased direct) | - | - | 50 | 50 |
| 333 | Tools, Furniture & Equipment | 3,157 | 200 | 500 | 500 |
| 333-1 | Tools, Furn & Equip - Goat Days | - | 4,047 | 5,000 | 5,000 |
| 350-1 | Supplies - Goat Days Gift Shop | - | 2,581 | 3,500 | 3,500 |
| 498 | Freedom Celebration | 21,058 | 23,000 | 30,000 | 30,000 |
| | Total Operations | 38,875 | 62,141 | 103,150 | 105,650 |
| | Total Admin and Programs | 321,087 | 336,601 | 508,492 | 617,374 |



Operating Budget

PARKS AND RECREATION
YOUTH PROGRAM (44402)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|------------|-------------------|---------------------|-------------------|--------------------|
| Personnel | 4,273 | 6,310 | 13,995 | 15,993 |
| Operations | 8,080 | 10,000 | 12,700 | 12,700 |
| Total | <u>12,353</u> | <u>16,310</u> | <u>26,695</u> | <u>28,693</u> |



General Fund

Parks and Recreation - Youth Section Line Item Detail

| Acct | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|------|-------------------------------|---------------|---------------|---------------|---------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| | PARKS AND RECREATION | | | | |
| | YOUTH PROGRAM (44402) | | | | |
| | SALARIES & WAGES | | | | |
| 112 | Field Supervisors | 568 | 1,000 | 1,000 | 1,500 |
| 116 | Umpires/Officials | 2,492 | 3,500 | 9,000 | 10,000 |
| 117 | Scorekeepers/Press Box/Gate | 912 | 1,500 | 3,000 | 3,000 |
| | Total Compensation | 3,972 | 6,000 | 13,000 | 14,500 |
| | | | | | |
| 153 | FICA | 244 | 250 | 806 | 1,209 |
| 154 | Medicare | 57 | 60 | 189 | 284 |
| | Total Fringe Benefits | 301 | 310 | 995 | 1,493 |
| | Total Personnel | 4,273 | 6,310 | 13,995 | 15,993 |
| | | | | | |
| | OPERATING EXPENDITURES | | | | |
| 310 | Office & Operational Supplies | 2,580 | 3,000 | 5,200 | 5,200 |
| 326 | Uniforms | 5,500 | 7,000 | 7,500 | 7,500 |
| | Total Operations | 8,080 | 10,000 | 12,700 | 12,700 |
| | | | | | |
| | Total Youth Programs | 12,353 | 16,310 | 26,695 | 28,693 |
| | | | | | |
| | | | | | |



Operating Budget

PARKS AND RECREATION
ADULT PROGRAM (44403)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|------------|-------------------|---------------------|-------------------|--------------------|
| Personnel | 0 | 4,821 | 12,918 | 16,336 |
| Operations | 294 | 500 | 3,000 | 3,000 |
| Total | 294 | 5,321 | 15,918 | 19,336 |



General Fund

Parks and Recreation - Adult Program Line Item Detail

| Acct | Account Name | FY 2021 | FY 2022 | FY 2022 | FY 2023 | |
|------------------------|-------------------------------|------------|--------------|---------------|---------------|--|
| | | Actual | Forecast | Budget | Request | |
| PARKS AND RECREATION | | | | | | |
| ADULT PROGRAM (44403) | | | | | | |
| SALARIES & WAGES | | | | | | |
| 112 | Field Supervisors | - | 500 | 500 | 1,000 | |
| 116 | Umpires/Officials | - | 3,500 | 10,000 | 11,000 | |
| 117 | Scorekeepers | - | 500 | 1,500 | 2,500 | |
| | Total Compensation | - | 4,500 | 12,000 | 14,500 | |
| 153 | FICA | - | 260 | 744 | 1,488 | |
| 154 | Medicare | - | 61 | 174 | 348 | |
| | Total Fringe Benefits | - | 321 | 918 | 1,836 | |
| | Total Personnel | - | 4,821 | 12,918 | 16,336 | |
| OPERATING EXPENDITURES | | | | | | |
| 310 | Office & Operational Supplies | 294 | 500 | 3,000 | 3,000 | |
| | Total Operations | 294 | 500 | 3,000 | 3,000 | |
| | Total Adult Programs | 294 | 5,321 | 15,918 | 19,336 | |



Operating Budget

PARKS AND RECREATION
PARKS/SPORTS FIELDS (44410)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|------------|-------------------|---------------------|-------------------|--------------------|
| Personnel | 0 | 0 | 17,224 | 17,224 |
| Operations | 44,280 | 53,000 | 59,000 | 59,000 |
| Total | 44,280 | 53,000 | 76,224 | 76,224 |



General Fund

Parks and Recreation - Parks/Sports Fields Line Item Detail

| Acct | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|------|-------------------------------|---------------|---------------|---------------|---------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| | PARKS AND RECREATION | | | | |
| | PARKS/SPORTS FIELDS (44410) | | | | |
| | SALARIES & WAGES | | | | |
| 124 | Part-time Staff | - | | 16,000 | 16,000 |
| | Total Compensation | - | - | 16,000 | 16,000 |
| | FRINGE BENEFITS | | | | |
| 153 | FICA | - | | 992 | 992 |
| 154 | Medicare | - | | 232 | 232 |
| | Total Fringe Benefits | - | - | 1,224 | 1,224 |
| | Total Personnel | - | - | 17,224 | 17,224 |
| | OPERATING EXPENDITURES | | | | |
| 241 | Utilities | 14,913 | 17,000 | 17,000 | 17,000 |
| 262 | Property Maintenance | 16,476 | 20,000 | 24,000 | 24,000 |
| 310 | Office & Operational Supplies | 1,380 | 3,000 | 3,000 | 3,000 |
| 333 | Tools, Furniture & Equipment | 11,511 | 13,000 | 15,000 | 15,000 |
| | Total Operations | 44,280 | 53,000 | 59,000 | 59,000 |
| | Total Parks | 44,280 | 53,000 | 76,224 | 76,224 |



Operating Budget

PARKS AND RECREATION
BAKER COMMUNITY CTR & GYM (44420)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|------------|-------------------|---------------------|-------------------|--------------------|
| Operations | 27,892 | 54,100 | 74,000 | 74,000 |
| Total | 27,892 | 54,100 | 74,000 | 74,000 |



General Fund

Parks and Recreation - Baker Center Line Item Detail

| Acct | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|------|-------------------------------------|---------------|---------------|---------------|---------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| | PARKS AND RECREATION | | | | |
| | BAKER COMMUNITY CTR & GYM (44420) | | | | |
| | OPERATING EXPENDITURES | | | | |
| 241 | Utilities | 24,252 | 30,000 | 43,500 | 43,500 |
| 260 | R & M Equipment | 27 | 100 | 500 | 500 |
| 262 | Property Maintenance | 2,382 | 12,000 | 15,000 | 15,000 |
| 310 | Office & Operational Supplies | 1,029 | 3,000 | 5,000 | 5,000 |
| 333 | Tools, Furniture & Equipment | 202 | 9,000 | 10,000 | 10,000 |
| | Total Operations | 27,892 | 54,100 | 74,000 | 74,000 |
| | Total Baker Community Center | 27,892 | 54,100 | 74,000 | 74,000 |



Operating Budget

PARKS AND RECREATION
FARMERS MARKET (44450)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|------------|-------------------|---------------------|-------------------|--------------------|
| Operations | 1,118 | 1,700 | 2,500 | 3,500 |
| Total | 1,118 | 1,700 | 2,500 | 3,500 |



General Fund

Parks and Recreation - Farmers Market Line Item Detail

| Acct | Account Name | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|------|------------------------------|--------------|--------------|--------------|--------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| | PARKS AND RECREATION | | | | |
| | FARMERS MARKET (44450) | | | | |
| | OPERATING EXPENDITURES | | | | |
| 241 | Utilities | 903 | 1,200 | 2,000 | 2,000 |
| 262 | Property Maintenance | 215 | 500 | 500 | 1,500 |
| 333 | Tools, Furniture & Equipment | - | | | |
| | Total Operations | 1,118 | 1,700 | 2,500 | 3,500 |
| | Total Farmers Market | 1,118 | 1,700 | 2,500 | 3,500 |



Operating Budget

Fund: 121
State Street Aid (43120)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|---|-------------------|---------------------|-------------------|--------------------|
| Revenues | 425,004 | 274,902 | 428,630 | 428,630 |
| Operations | 400,385 | 329,361 | 544,000 | 552,956 |
| Transfers | 0 | (80,067) | (115,370) | (124,326) |
| Total Expenditures and Transfers | 400,385 | 249,294 | 428,630 | 428,630 |
| Net from Operations | 24,619 | 25,608 | 0 | 0 |
| June 30 Fund Balance | 126,592 | 152,200 | 152,200 | 152,200 |

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

Line Item Detail

| Acct | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|-------|--|----------------|-----------------|------------------|------------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| | Fund: 121 | | | | |
| | State Street Aid (43120) | | | | |
| | Revenues | | | | |
| 33335 | Gas Inspection Fees | 22,100 | 13,384 | 22,100 | 22,100 |
| 33550 | State Street Aid Revenue | 206,833 | 133,932 | 207,000 | 207,000 |
| 33551 | Additional 3 Cent Gas Tax | 59,749 | 39,156 | 60,000 | 60,000 |
| 33552 | Additional 1 Cent Gas Tax | 32,246 | 21,132 | 32,500 | 32,500 |
| 33553 | 2017 Gas Tax | 104,032 | 67,262 | 107,000 | 107,000 |
| | Total Intergovernmental Revenue | 424,960 | 274,866 | 428,600 | 428,600 |
| 37001 | Interest Income | 44 | 36 | 30 | 30 |
| | Total Interest on Investments | 44 | 36 | 30 | 30 |
| 38050 | Misc Revenue | - | | | |
| 38060 | Auctions Proceeds | - | | | |
| 38061 | Sale of Surplus Property | - | | - | |
| | Total Other Income | - | - | - | - |
| 38990 | Planned Use of Fund Balance | - | | - | |
| | Total Revenues | 425,004 | 274,902 | 428,630 | 428,630 |
| | OPERATING EXPENDITURES | | | | |
| 180 | Travel & Training | - | 500 | 1,000 | 1,000 |
| 241 | Utilities | 285,856 | 171,361 | 280,000 | 285,856 |
| 245 | Telephone | 1,148 | 1,100 | 1,400 | 1,500 |
| 260 | R & M Equipment | 3,890 | 6,000 | 10,000 | 12,000 |
| 261 | R & M Vehicle | 1,806 | 6,000 | 10,000 | 10,000 |
| 263 | Lease & Maintenance Agreements | - | 400 | 600 | 600 |
| 264 | Traffic Light Repair | 16,235 | 17,000 | 40,000 | 40,000 |
| 268 | Street & ROW Repair & Maintenance | 23,826 | 65,000 | 75,000 | 75,000 |
| 275 | Sign Materials | 2,489 | 4,000 | 25,000 | 25,000 |
| 285 | Fuel Billed by Public Works | 12,030 | 12,000 | 25,000 | 25,000 |
| 289 | Repairs by PW Shop | 30,423 | 19,000 | 30,000 | 30,000 |
| 310 | Office & Operational Supplies | 1,537 | 2,500 | 5,000 | 5,000 |
| 326 | Uniforms | 3,780 | 4,000 | 5,000 | 6,000 |
| 333 | Tools, Furniture & Equipment | 919 | 3,500 | 6,000 | 6,000 |
| 450 | Road Materials | 16,446 | 17,000 | 30,000 | 30,000 |
| 508 | Claims Paid Direct | - | - | - | - |
| 941 | Vehicles | - | - | - | - |
| 943 | Equipment Purchases | - | - | - | - |
| | Total Operations | 400,385 | 329,361 | 544,000 | 552,956 |
| 751 | Transfer to/from General Fund | - | (80,067) | (115,370) | (124,326) |
| | Total Transfers | - | (80,067) | (115,370) | (124,326) |
| | Total Operations and Transfers | 400,385 | 249,294 | 428,630 | 428,630 |
| | Net From Operations | 24,619 | 25,608 | - | - |



Operating Budget

State Drug Fund (115)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|-----------------------------|-------------------|---------------------|-------------------|--------------------|
| Revenues | 43,781 | 10,660 | 23,550 | 19,550 |
| Operations | 4,781 | 8,160 | 23,550 | 19,550 |
| Net From Operations | 39,000 | 2,500 | 0 | 0 |
| June 30 Fund Balance | 39,000 | 41,500 | 41,500 | 41,500 |

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



State Drug Fund

Line Item Detail

| Acct | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|-------|---------------------------------------|---------------|---------------|---------------|---------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| | State Drug Fund (115) | | | | |
| | Revenues | | | | |
| 35006 | Confiscations & Settlements | 2,306 | 7,145 | - | 7,000 |
| 35007 | Drug Fines | - | | - | |
| | COURT FINES & COSTS | 2,306 | 7,145 | - | 7,000 |
| | | | | | |
| 37001 | Interest Income | 261 | 7 | - | - |
| | INTEREST INCOME | 261 | 7 | - | - |
| | | | | | |
| 38060 | Proceeds from Auction | - | | | |
| 38990 | Planned Use of P/Y Funds | 41,214 | 3,508 | 23,550 | 12,550 |
| | OTHER INCOME | 41,214 | 3,508 | 23,550 | 12,550 |
| | Total Revenues | 43,781 | 10,660 | 23,550 | 19,550 |
| | | | | | |
| | OPERATING EXPENDITURES (42129) | | | | |
| 180 | Training & Travel | - | - | 500 | 1,000 |
| 191 | Education/Outreach/Public Relations | - | 500 | 500 | 500 |
| 222 | Confidential Undercover Exp | - | - | 2,000 | 1,000 |
| 245 | Telephone | - | 150 | 150 | 150 |
| 253 | Audit | 1,852 | 1,900 | 1,900 | 1,900 |
| 261 | R & M Vehicle | - | 1,000 | 1,500 | 1,500 |
| 263 | Lease & Maintenance Agreements | - | - | 6,500 | 3,000 |
| 310 | Office & Operational Supplies | 1,951 | 2,110 | 3,000 | 3,000 |
| 312 | Equipment | - | 2,500 | 7,500 | - |
| 325 | Dog & Animal Control Expense | 635 | - | - | - |
| 333 | Tools, Furniture & Equipment | 343 | - | - | 7,500 |
| | Total Operations | 4,781 | 8,160 | 23,550 | 19,550 |
| | | | | | |
| | Total State Drug Fund | 39,000 | 2,500 | - | - |



Operating Budget

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|-----------------------------|-------------------|---------------------|-------------------|--------------------|
| Revenues | 137,367 | 58,384 | 109,700 | 117,400 |
| Operations | 4,367 | 71,026 | 109,700 | 117,400 |
| Net From Operations | 133,000 | (12,642) | 0 | 0 |
| June 30 Fund Balance | 133,000 | 120,358 | 120,358 | 120,358 |

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 | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|---------------------------------------|-------------------------------------|----------------|-----------------|----------------|----------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| DEA Drug (120) | | | | | |
| Revenues | | | | | |
| 33119 | DEA Federal Shared Proceeds | 15,582 | 10,348 | - | 10,000 |
| | COURT FINES & COSTS | 15,582 | 10,348 | - | 10,000 |
| 37001 | Interest Income | 120 | 36 | 10 | - |
| | INTEREST INCOME | 120 | 36 | 10 | - |
| 38990 | Planned Use of P/Y Funds | 121,665 | 48,000 | 109,690 | 107,400 |
| | OTHER INCOME | 121,665 | 48,000 | 109,690 | 107,400 |
| | TOTAL REVENUE | 137,367 | 58,384 | 109,700 | 117,400 |
| Operating Expenditures (52100) | | | | | |
| 180 | Travel & Training | - | 5,000 | 5,000 | 5,000 |
| 191 | Education/Outreach/Public Relations | - | 3,000 | 5,000 | 3,000 |
| 222 | Special Investigation Expense | - | - | 1,000 | 1,000 |
| 253 | Audit Fees | 1,852 | 1,900 | 1,900 | 1,900 |
| 261 | R & M Vehicle | 40 | 1,000 | 1,000 | 1,000 |
| 262 | Property Maintenance | - | 3,000 | 10,000 | 10,000 |
| 285 | Fuel Billed by PW | 1,574 | 1,946 | 5,500 | 5,500 |
| 289 | Repairs by PW Shop | 205 | 1,116 | 2,500 | 2,500 |
| 310 | Office & Operational Supplies | 696 | 270 | 300 | 500 |
| 331 | Gas & Oil (Purchased Direct) | - | 1,000 | 1,000 | 1,000 |
| 333 | Tools, Furniture & Equipment | - | 30,000 | 50,000 | 50,000 |
| 334 | Vehicle Towing | - | 1,000 | 3,000 | 1,000 |
| 942 | Vehicle Purchases | - | 21,794 | 23,500 | 35,000 |
| 943 | Equipment Purchases | - | - | - | - |
| | Total Operations | 4,367 | 71,026 | 109,700 | 117,400 |
| | Total Expenditures | 4,367 | 71,026 | 109,700 | 117,400 |
| | Net From Operations | 133,000 | (12,642) | - | - |



Operating Budget

Fund: 125
Storm Water

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|-----------------------------|-------------------|---------------------|-------------------|--------------------|
| Revenues | 399,723 | 417,455 | 405,100 | 417,650 |
| Personnel | 226,350 | 190,100 | 184,300 | 198,050 |
| Operations | 47,897 | 219,405 | 220,800 | 219,600 |
| Net From Operations | 125,476 | 7,950 | 0 | 0 |
| June 30 Fund Balance | 341,262 | 349,212 | 349,212 | 349,212 |

This fund accounts for the receipts and expenditures related to the collection, transportation, treatment and disposition of storm water. This fund 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 city hall for the salary of the Storm Water Director and a portion of time for the City Engineer.



Storm Water Fund

Line Item Detail

| Acct | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|--------------------------------------|-------------------------------------|----------------|----------------|----------------|----------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| Fund: 125 | | | | | |
| Storm Water | | | | | |
| Revenues | | | | | |
| 33104 | Permits | - | 1,350 | - | 1,500 |
| 34101 | Storm Water Fees-Residential | 139,416 | 143,876 | 140,000 | 144,000 |
| 34102 | Storm Water Fees-Commercial | 255,023 | 267,300 | 260,000 | 267,000 |
| 34191 | Discounts Forfeited | 5,127 | 4,772 | 5,000 | 5,000 |
| Total Charges for Services | | 399,566 | 417,298 | 405,000 | 417,500 |
| 37001 | Interest Income | 157 | 157 | 100 | 150 |
| Total Interest on Investments | | 157 | 157 | 100 | 150 |
| Total Revenue | | 399,723 | 417,455 | 405,100 | 417,650 |
| Storm Water (52125) | | | | | |
| 140 | Reimb for billing by City Hall | 42,050 | 42,050 | - | 50,000 |
| 141 | Reimb for Service by City Engineer | 72,500 | 36,250 | 72,500 | 36,250 |
| 142 | Reimb for Drain Cleaning by Streets | 111,800 | 111,800 | 111,800 | 111,800 |
| Total Compensation | | 226,350 | 190,100 | 184,300 | 198,050 |
| Total Personnel | | 226,350 | 190,100 | 184,300 | 198,050 |
| OPERATING EXPENDITURES | | | | | |
| 180 | Training & Travel | 50 | 3,200 | 750 | 2,500 |
| 191 | Education/Outreach/Public Relations | 400 | 300 | 1,000 | 1,000 |
| 200 | Drainage System Maintenance | 5,825 | 12,000 | 46,000 | 46,000 |
| 235 | Memberships/Dues/Licenses | 300 | 1,000 | 300 | 915 |
| 241 | Utilities | 2,312 | 1,320 | 8,000 | 3,000 |
| 245 | Telephone | 220 | 1,450 | 200 | 2,000 |
| 253 | Audit | 2,144 | 2,500 | 2,500 | 2,500 |
| 254 | Engineering Services | 12,296 | 32,000 | 65,000 | 30,000 |
| 260 | R & M Equipment | - | 600 | - | 1,000 |
| 261 | R & M Vehicle | - | | - | 2,000 |
| 263 | Lease & Maintenance Agreements | 11,807 | 13,304 | 9,400 | 9,400 |
| 269 | Levee Maintenance | 945 | 6,000 | 22,600 | 22,600 |
| 285 | Fuel Billed by Public Works | 225 | 1,000 | 900 | 2,500 |
| 289 | Repairs by PW Shop | 261 | 600 | 600 | 600 |
| 310 | Office & Operational Supplies | 4,568 | 6,443 | 8,500 | 8,500 |
| 333 | Tools, Furniture & Equipment | - | 6,000 | 5,600 | 5,600 |
| 337 | State & County Permits & Fees | 3,473 | 3,600 | 4,000 | 4,000 |
| 521 | Insurance | 3,071 | 3,200 | 3,400 | 3,400 |
| 990 | Contingency | - | 124,888 | 42,050 | 72,085 |
| Total Operations | | 47,897 | 219,405 | 220,800 | 219,600 |
| Total Expenditures | | | | | |
| Net From Operations | | 125,476 | 7,950 | - | - |



Operating Budget

Fund: 131
Sanitation (43200)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|-----------------------------|-------------------|---------------------|-------------------|--------------------|
| Revenues | 887,891 | 862,676 | 863,300 | 1,018,844 |
| Personnel | 489,206 | 483,608 | 582,744 | 582,744 |
| Operations | 398,685 | 379,068 | 280,556 | 436,100 |
| Net From Operations | 0 | 0 | 0 | 0 |
| June 30 Fund Balance | 516,748 | 516,748 | 516,748 | 516,748 |
| Staffing Level | 9 | 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 2021 | FY 2022 | FY 2022 | FY 2023 |
|-------|-------------------------------------|----------------|----------------|----------------|------------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| | Fund: 131 | | | | |
| 34191 | Discounts Forfeited | 14,165 | 14,088 | 13,000 | 14,100 |
| 34412 | Residential Sanitation Fees | 854,761 | 848,288 | 850,000 | 879,288 |
| | Revenues from Fees | 868,926 | 862,376 | 863,000 | 893,388 |
| 37001 | Interest Income | 321 | 300 | 300 | 300 |
| | Interest Income | 321 | 300 | 300 | 300 |
| 38060 | Auction Proceeds | - | - | - | - |
| 38990 | Planned Use of P/Y Funds | 18,644 | - | - | 125,156 |
| | Total Other Income | 18,644 | - | - | 125,156 |
| | Total Revenues | 887,891 | 862,676 | 863,300 | 1,018,844 |
| | RESIDENTIAL SOLID WASTE | | | | |
| 111 | Salaries | 287,019 | 308,934 | 357,381 | 357,381 |
| 114 | Workers Comp | - | - | - | - |
| 124 | Part Time | 18,796 | 15,000 | 15,000 | 15,000 |
| 136 | Vacation pay at Retirement | 5 | - | - | - |
| 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 | 366,858 | 384,972 | 433,419 | 433,419 |
| | FRINGE BENEFITS | | | | |
| 151 | Health Insurance | 40,094 | 34,872 | 40,952 | 40,952 |
| 152 | Life Insurance | 1,993 | 1,954 | 2,971 | 2,971 |
| 153 | FICA | 17,469 | 18,394 | 23,088 | 23,088 |
| 154 | Medicare | 4,086 | 4,302 | 5,400 | 5,400 |
| 155 | Retirement | 22,750 | 23,806 | 31,914 | 31,914 |
| 156 | Workers Comp Insurance | 16,470 | - | 23,000 | 23,000 |
| 157 | Unemployment Comp | 206 | - | - | - |
| 158 | Medical Testing | 1,400 | - | 2,000 | 2,000 |
| 161 | Insurance-Retirees | 17,880 | 15,308 | 20,000 | 20,000 |
| | Total Fringe Benefits | 122,348 | 98,636 | 149,325 | 149,325 |
| | Total Residential Personnel | 489,206 | 483,608 | 582,744 | 582,744 |
| | OPERATING EXPENDITURES | | | | |
| 180 | Training & Travel | - | - | 1,000 | 1,000 |
| 191 | Education/Outreach/Public Relations | - | - | 1,000 | 1,000 |
| 245 | Telephone | 1,211 | 1,250 | 1,300 | 1,400 |
| 253 | Audit | 2,144 | 2,200 | 2,200 | 2,200 |
| 260 | R & M Equipment | - | 500 | 3,000 | 3,000 |
| 261 | R & M Vehicle | 28,028 | 15,000 | 20,000 | 20,000 |
| 263 | Lease & Maintenance Agreements | 6,448 | 7,485 | 9,000 | 9,000 |
| 285 | Fuel Billed by Public Works | 19,714 | 32,000 | 30,000 | 35,000 |
| 289 | Repairs by PW Shop | 36,046 | 30,000 | 30,000 | 36,000 |
| 295 | Solid Waste Disposal | 40,882 | 40,000 | 65,000 | 65,000 |
| 310 | Office & Operational Supplies | 4,279 | 5,500 | 9,000 | 9,000 |
| 326 | Uniforms | 3,467 | 5,000 | 5,500 | 5,500 |
| 331 | Gas & Oil (purchased direct) | - | - | 1,000 | 1,000 |
| 333 | Tools, Furniture & Equipment | 216 | 35,263 | 30,500 | 40,000 |



Sanitation Fund

Line Item Detail

| Acct | Account Name | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|------|-------------------------------------|----------------|----------------|----------------|------------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| | Fund: 131 | | | | |
| 521 | Insurance | 17,555 | - | 19,000 | 22,000 |
| 942 | Vehicle Purchases | 238,695 | 40,000 | 40,000 | 185,000 |
| 943 | Equipment Purchases | - | - | - | - |
| 990 | Contingency | - | 164,870 | 13,056 | - |
| | Total Residential Operations | 398,685 | 379,068 | 280,556 | 436,100 |
| | Total Expenditures | 887,891 | 862,676 | 863,300 | 1,018,844 |
| | Net From Operations | - | - | - | - |





Operating Budget

Fund: 411

Water Department - Plant (52101) & System (52102)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|-----------------------------|-------------------|---------------------|-------------------|--------------------|
| Revenues | 2,077,147 | 2,149,601 | 1,977,900 | 2,369,439 |
| Personnel | 458,295 | 548,063 | 644,071 | 681,038 |
| Operations | 1,083,534 | 1,164,065 | 1,333,829 | 1,688,401 |
| Net Income | 535,318 | 437,473 | 0 | 0 |
| June 30 Fund Balance | 8,888,384 | 9,325,857 | 9,228,572 | 9,325,857 |
| Staffing Level | 7 | 6 | 7 | 7 |

Full time Staffing Detail

| Job Title | Grade | Number |
|------------------------------------|-------|----------|
| Water & Wastewater Systems Manager | 7 | 1 |
| Plant Operator | 6 | 1 |
| Plant Operator Trainee | TPT | 3 |
| Maintenance Mechanic | 5 | 1 |
| Utility Worker | 3 | 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 | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|-------|-------------------------------------|------------------|------------------|------------------|------------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| | Fund: 411 | | | | |
| | Water Department | | | | |
| | Revenues | | | | |
| 34110 | Water Sales | 1,828,767 | 1,829,980 | 1,900,000 | 2,067,986 |
| 34190 | Sprinkler Revenue | 4,455 | 4,460 | 4,500 | 4,815 |
| 34191 | Discounts Forfeited | 32,210 | 32,798 | 30,000 | 33,000 |
| 34192 | Water Development Fees | 123,433 | 176,620 | - | 125,000 |
| 34195 | Water Tap | 49,935 | 57,219 | - | 50,000 |
| 34197 | Water Service Conn/Reconn Fees | 30,113 | 44,588 | 40,000 | 85,000 |
| | REVENUES | 2,068,913 | 2,145,665 | 1,974,500 | 2,365,801 |
| | | | | | |
| 37001 | Interest Income | 1,599 | 1,178 | 1,400 | 1,498 |
| 38002 | Bad Check Fee | 1,620 | 2,756 | 2,000 | 2,140 |
| 38050 | Other income | 5,000 | - | 0 | - |
| 38052 | Cash over (Short) | 15 | 2 | 0 | - |
| 38061 | Sale of Surplus Property | - | - | 0 | - |
| | MISCELLANEOUS INCOME | 8,234 | 3,936 | 3,400 | 3,638 |
| | | | | | |
| | TOTAL WATER FUND REVENUE | 2,077,147 | 2,149,601 | 1,977,900 | 2,369,439 |
| | | | | | |
| | WATER PLANT (52101) | | | | |
| | SALARIES | | | | |
| 111 | Salaries | 147,970 | 168,516 | 236,562 | 228,390 |
| 118 | Overtime | 305 | 146 | 1,000 | 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 | 209,313 | 229,700 | 298,600 | 290,428 |
| | | | | | |
| | BENEFIT EXPENDITURES | | | | |
| 151 | Health Insurance | 10,762 | 12,670 | 15,158 | 15,160 |
| 152 | Life Insurance | 1,075 | 1,150 | 1,957 | 2,000 |
| 153 | FICA | 8,648 | 10,080 | 14,729 | 15,000 |
| 154 | Medicare | 2,023 | 2,358 | 3,445 | 3,500 |
| 155 | Retirement | 11,725 | 21,125 | 21,125 | 21,125 |
| 157 | Unemployment Compensation | 836 | - | - | - |
| 158 | Medical Testing | 15 | - | - | - |
| 161 | Retiree Insurance | 10,375 | 8,374 | 20,022 | 20,022 |
| 162 | OPEB Expense | 40,000 | 94,500 | 94,500 | 94,500 |
| | Total Fringe Benefits | 85,459 | 150,257 | 170,936 | 171,307 |
| | Total Plant Personnel | 294,772 | 379,957 | 469,536 | 461,735 |
| | | | | | |
| | PLANT OPERATING EXPENSES | | | | |
| 180 | Training & Travel | 5,331 | 7,521 | 10,000 | 10,000 |
| 191 | Education/Outreach/Public Relations | - | - | - | - |
| 235 | Memberships/Dues/Licenses | 100 | 232 | 275 | 275 |
| 241 | Utilities | 129,639 | 126,550 | 160,000 | 160,000 |
| 245 | Telephone | 8,129 | 8,180 | 9,000 | 9,000 |
| 253 | Audit | 6,335 | 6,800 | 6,800 | 6,800 |



Water Fund

Line Item Detail

| Acct | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|----------------------------------|--------------------------------------|----------------|----------------|------------------|------------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| Fund: 411 | | | | | |
| Water Department | | | | | |
| 256 | Contracted Services | 5,000 | 19,263 | 10,000 | 20,000 |
| 260 | R & M Equipment | 15,886 | 33,800 | 45,000 | 45,000 |
| 261 | R & M Vehicle | - | | 3,500 | 3,500 |
| 262 | Property Maintenance | 6,485 | 6,644 | 7,000 | 7,000 |
| 263 | Lease & Maintenance Agreements | 6,943 | 8,996 | 45,000 | 45,000 |
| 267 | Chemicals, Lab Supplies and Analysis | 32,854 | 25,249 | 45,000 | 45,000 |
| 277 | Reservoir Inspection/Cleaning | - | - | 20,000 | 20,000 |
| 285 | Fuel Billed by Public Works | 2,421 | 2,659 | 5,000 | 5,000 |
| 289 | Repairs by PW Shop | 1,122 | 1,545 | 3,000 | 3,000 |
| 310 | Office & Operational Supplies | 11,460 | 7,286 | 16,000 | 16,000 |
| 326 | Uniforms | 2,628 | 1,934 | 2,500 | 2,500 |
| 333 | Tools, Furniture & Equipment | - | - | 5,200 | 5,200 |
| 337 | State & County Permits & Fees | 8,157 | 9,226 | 10,000 | 10,000 |
| 521 | Insurance | 24,203 | 40,000 | 40,000 | 40,000 |
| 540 | Depreciation Expense | 300,000 | 300,000 | 300,000 | 300,000 |
| 661 | Interest on 2021 \$14 Mil Water Loan | - | 347,200 | 324,054 | 347,200 |
| 990 | Contingency | - | - | - | 144,926 |
| Total Plant Operations | | 566,693 | 953,085 | 1,067,329 | 1,245,401 |
| WATER SYSTEM (52102) | | | | | |
| SALARIES | | | | | |
| 111 | SALARIES | 121,392 | 123,304 | 123,304 | 163,200 |
| 118 | Overtime | - | - | 3,000 | 3,000 |
| Total Compensation | | 121,392 | 123,304 | 126,304 | 166,200 |
| BENEFIT EXPENDITURES | | | | | |
| 151 | Health Insurance | 14,953 | 13,702 | 15,969 | 17,087 |
| 152 | Life Insurance | 895 | 1,000 | 1,021 | 1,100 |
| 153 | FICA | 6,960 | 7,000 | 7,831 | 10,179 |
| 154 | Medicare | 1,628 | 1,800 | 1,831 | 2,416 |
| 155 | Retirement | 9,633 | 11,000 | 11,279 | 12,000 |
| 156 | Workers Comp Insurance | 7,962 | 10,000 | 10,000 | 10,000 |
| 158 | Medical Testing | 100 | 300 | 300 | 321 |
| Total Fringe Benefits | | 42,131 | 44,802 | 48,231 | 53,103 |
| Total System Personnel | | 163,523 | 168,106 | 174,535 | 219,303 |
| SYSTEM OPERATING EXPENSES | | | | | |
| 180 | Training & Travel | 250 | 215 | 2,000 | 2,000 |
| 235 | Memberships/Dues/Licenses | 150 | 150 | 500 | 500 |
| 241 | Utilities | 1,862 | 2,289 | 4,500 | 4,500 |
| 245 | Telephone | 9,859 | 9,667 | 10,000 | 12,000 |
| 254 | Engineering Services | 2,828 | 25,000 | 50,000 | 100,000 |
| 256 | Contracted Services | 241,938 | - | 7,500 | 7,500 |
| 260 | R & M Equipment | 13,313 | 10,112 | 30,000 | 30,000 |
| 261 | R & M Vehicle | 473 | 1,000 | 2,500 | 2,500 |
| 262 | Property Maintenance | 1,423 | 500 | 4,000 | 4,000 |
| 263 | Lease & Maintenance Agreements | 99,619 | 102,689 | 81,100 | 125,000 |
| 285 | Fuel Billed by Public Works | 2,824 | 2,500 | 7,000 | 7,000 |



Water Fund

Line Item Detail

| Acct | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|------|--|------------------|------------------|------------------|--------------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| | Fund: 411 | | | | |
| | Water Department | | | | |
| 289 | Repairs by PW Shop | 1,570 | 1,385 | 3,000 | 3,000 |
| 310 | Office & Operational Supplies | 58,888 | 18,952 | 60,000 | 60,000 |
| 326 | Uniforms | 1,590 | 2,200 | 2,500 | 3,000 |
| 333 | Tools, Furniture & Equipment | - | 651 | 1,900 | 2,000 |
| 391 | Meters | 80,254 | 33,670 | - | 80,000 |
| 803 | Water System Interest | - | - | - | - |
| | Total System Operations | 516,841 | 210,980 | 266,500 | 443,000 |
| | Combined Total Personnel | 458,295 | 548,063 | 644,071 | 681,038 |
| | Combined Total Operations | 1,083,534 | 1,164,065 | 1,333,829 | 1,688,401 |
| | Net Income (Loss) | 535,318 | 437,473 | - | - |
| | Fund Balance as of June 30 | 3,305,391 | 3,742,864 | 3,742,864 | 3,742,864 |
| | CIP In Process: | | | | |
| | New Water Tower and Associated Piping | | | | 4,000,000 |
| | American Rescue Plan Funding | | | | (4,000,000) |



Operating Budget

Fund: 412

Sewer Department - Plant (52201) & System (52202)

| Category | FY 2021 Actual | FY 2022 Forecast | FY 2022 Budget | FY 2023 Request |
|-----------------------------|-------------------|---------------------|-------------------|--------------------|
| Revenues | 2,668,667 | 2,064,360 | 2,380,800 | 2,423,800 |
| Personnel | 617,956 | 711,821 | 875,212 | 888,502 |
| Operations | 2,050,711 | 1,352,539 | 1,505,588 | 1,535,298 |
| Net Income | (0) | 0 | 0 | (0) |
| June 30 Fund Balance | 18,247,497 | 18,247,497 | 18,247,497 | 18,247,497 |
| Staffing Level | 10 | 10 | 10 | 10 |

Full time Staffing Detail

| Job Title | Grade | Number |
|-------------------------------------|-------|-----------|
| Water and Wastewater Plants Manager | 7 | 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 2021 | FY 2022 | FY 2022 | FY 2023 |
|---------------------------------|---------------------------------|------------------|------------------|------------------|------------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| Fund: 412 | | | | | |
| Sewer Department Fund | | | | | |
| Revenues | | | | | |
| 34191 | Discounts Forfeited | 21,875 | 20,376 | 21,000 | 22,000 |
| 34200 | Sewer Revenue | 1,201,391 | 1,177,758 | 1,300,000 | 1,300,000 |
| 34201 | Sewer Revenue (MLGW Collected) | 76,337 | 71,062 | 80,300 | 80,300 |
| 34215 | BFI Lechate Agreement | 80,352 | 57,514 | 65,000 | 65,000 |
| 34225 | Sewer Revenue (Shelby Cty) | 124,287 | 96,974 | 80,000 | 100,000 |
| 34230 | Sewer Revenue (U.S. Navy) | 944,463 | 551,492 | 800,000 | 800,000 |
| 34246 | Food Est FOG Fees | 4,000 | 7,400 | 4,000 | 7,500 |
| 34292 | Sewer Development Fees | 121,445 | 32,876 | - | - |
| 34294 | Sewer Tap | 29,000 | 6,000 | 500 | 6,000 |
| 34295 | Sewer Service Conn Fee | 50,838 | 22,908 | 10,000 | 23,000 |
| REVENUES | | 2,653,988 | 2,044,360 | 2,360,800 | 2,403,800 |
| 37001 | Interest Income | 14,679 | 20,000 | 20,000 | 20,000 |
| 38050 | Misc Revenue/Planned Use | - | - | - | - |
| 38061 | Sale of Surplus Property | - | - | - | - |
| OTHER REVENUE | | 14,679 | 20,000 | 20,000 | 20,000 |
| TOTAL SEWER FUND REVENUE | | 2,668,667 | 2,064,360 | 2,380,800 | 2,423,800 |
| SEWER PLANT (52201) | | | | | |
| Salaries | | | | | |
| 111 | Salaries | 263,213 | 206,036 | 333,415 | 333,415 |
| 118 | Overtime | 2,361 | 4,138 | 1,000 | 5,000 |
| 124 | Part Time | 3,962 | 5,460 | 20,000 | 20,000 |
| 135 | Holiday Pay | - | - | - | 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 | | 334,650 | 276,672 | 415,453 | 419,453 |
| Benefit Costs | | | | | |
| 151 | Health Insurance | 26,257 | 27,044 | 27,044 | 28,396 |
| 152 | Life Insurance | 1,792 | 2,760 | 2,760 | 2,898 |
| 153 | FICA | 16,261 | 21,974 | 21,974 | 23,073 |
| 154 | Medicare | 3,803 | 5,139 | 5,139 | 5,396 |
| 155 | Retirement | 21,430 | 29,774 | 29,774 | 29,774 |
| 156 | Workers Comp Insurance | 7,662 | 10,000 | 10,000 | 10,000 |
| 157 | Sewer Plant - Unemployment Comp | 1,241 | - | - | 0 |
| 158 | Medical Testing | 100 | 500 | 500 | 525 |
| 161 | Retiree Insurances | 17,348 | 20,000 | 20,000 | 20,000 |
| 162 | OPEB Expense | 50,000 | 175,000 | 175,000 | 175,000 |
| Total Fringe Benefits | | 145,894 | 292,191 | 292,191 | 295,062 |
| Total Plant Personnel | | 480,544 | 568,863 | 707,644 | 714,515 |
| Plant Operating Expenses | | | | | |
| 180 | Training & Travel | - | 3,000 | 3,000 | 3,000 |



Sewer Fund

Line Item Detail

| Acct | | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|----------------------------------|--------------------------------------|----------------|------------------|------------------|------------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| Fund: 412 | | | | | |
| Sewer Department Fund | | | | | |
| 235 | Memberships/Dues/Licenses | 350 | 600 | 600 | 600 |
| 241 | Utilities | 151,239 | 200,000 | 200,000 | 200,000 |
| 245 | Telephone | 4,799 | 6,000 | 6,000 | 6,000 |
| 253 | Audit | 6,335 | 6,800 | 6,800 | 6,800 |
| 254 | Engineering Services | 17,743 | 50,000 | 50,000 | 50,000 |
| 260 | R & M Equipment | 26,578 | 61,000 | 61,000 | 99,000 |
| 261 | R & M Vehicle | - | 4,000 | 4,000 | 4,000 |
| 262 | Maintenance | 4,428 | 8,000 | 20,000 | 45,000 |
| 263 | Lease & Maintenance Agreements | 7,670 | 20,000 | 30,000 | 30,000 |
| 267 | Chemicals, Lab Supplies and Analysis | 18,029 | 25,400 | 26,000 | 26,000 |
| 285 | Fuel Billed by Public Works | 5,084 | 6,134 | 10,000 | 10,000 |
| 289 | Repairs by PW Shop | 703 | 2,234 | 2,000 | 2,000 |
| 310 | Office & Operational Supplies | 7,132 | 5,840 | 12,000 | 12,000 |
| 326 | Uniforms | 3,517 | 3,872 | 3,600 | 3,600 |
| 333 | Tools, Furniture & Equipment | 360 | - | - | 15,000 |
| 337 | State & County Permits & Fees | 9,857 | 15,500 | 15,500 | 15,500 |
| 521 | Insurance | 52,132 | 60,000 | 60,000 | 60,000 |
| 540 | Depreciation | 650,000 | 650,000 | 650,000 | 650,000 |
| 801 | Interest Expense - SRLF Loan | 31,452 | 29,472 | 29,472 | 29,472 |
| | Total Plant Operations | 997,408 | 1,157,852 | 1,189,972 | 1,267,972 |
| SEWER SYSTEM (52202) | | | | | |
| Salaries | | | | | |
| 111 | Salaries | 102,842 | 105,045 | 105,045 | 110,297 |
| 118 | Overtime | - | 390 | 9,000 | 9,000 |
| 124 | Part Time | 3,555 | 4,000 | 20,000 | 20,000 |
| 136 | Vacation Pay at Retirement | - | - | - | - |
| | Total Compensation | 106,397 | 109,435 | 134,045 | 139,297 |
| Benefit Costs | | | | | |
| 151 | Health Insurance | 14,287 | 12,212 | 12,212 | 12,823 |
| 152 | Life Insurance | 760 | 872 | 872 | 916 |
| 153 | FICA | 6,211 | 8,311 | 8,311 | 8,727 |
| 154 | Medicare | 1,452 | 1,944 | 1,944 | 2,041 |
| 155 | Retirement | 8,205 | 10,184 | 10,184 | 10,184 |
| 158 | Medical Testing | 100 | - | - | - |
| | Total Fringe Benefits | 31,015 | 33,523 | 33,523 | 34,690 |
| | Total System Personnel | 137,412 | 142,958 | 167,568 | 173,987 |
| System Operating Expenses | | | | | |
| 180 | Training & Travel | - | - | 1,000 | 1,000 |
| 235 | Memberships/Dues/Licenses | 50 | - | 200 | 200 |
| 241 | Utilities | 22,765 | 22,187 | 30,000 | 30,000 |
| 258 | SSES & Rehab | 17,055 | 40,776 | 60,000 | 60,000 |
| 260 | R & M Equipment | 1,726 | 1,200 | 5,000 | 5,000 |
| 261 | R & M Vehicle | - | 1,000 | 2,500 | 2,500 |
| 262 | Property Maintenance | 4,955 | 2,550 | 5,000 | 5,000 |



Sewer Fund

Line Item Detail

| Acct | Account Name | FY 2021 | FY 2022 | FY 2022 | FY 2023 |
|----------------------------------|-------------------------------|------------------|----------------|----------------|----------------|
| # | Account Name | Actual | Forecast | Budget | Request |
| Fund: 412 | | | | | |
| Sewer Department Fund | | | | | |
| 263 | Maintenance Agreement | 2,493 | 8,837 | 10,000 | 12,000 |
| 285 | Fuel Billed by Public Works | 2,824 | 3,895 | 7,000 | 7,000 |
| 289 | Repairs by PW Shop | 1,362 | 3,531 | 10,000 | 10,000 |
| 310 | Office & Operational Supplies | 7,439 | 6,385 | 7,500 | 10,000 |
| 326 | Uniforms | 1,586 | 1,910 | 2,500 | 2,500 |
| 331 | Gas & Oil (purchased direct) | - | - | 200 | 500 |
| 333 | Tools, Furniture & Equipment | - | 1,177 | 2,000 | 2,000 |
| 990 | Contingency | 991,048 | 101,239 | 172,716 | 119,626 |
| Total System Operations | | 1,053,303 | 194,687 | 315,616 | 267,326 |
| | | | | | |
| Combined Total Personnel | | 617,956 | 711,821 | 875,212 | 888,502 |
| Combined Total Operations | | 2,050,711 | 1,352,539 | 1,505,588 | 1,535,298 |
| | | | | | |
| Net Income (Loss) | | (0) | - | - | (0) |



Capital Improvement Program Fund

Summary

Capital Improvements Fund - 300

| Category | FY 2021 | FY 2022 Budget | FY 2022 Forecast | FY 2023 Request |
|-----------------------------|----------------|-------------------|---------------------|--------------------|
| Revenues | | 23,760,320 | 7,361,613 | 17,186,417 |
| Capital Expenditures | | 22,582,626 | 9,092,568 | 16,975,145 |
| Net Transfers | | (500,000) | (1,500,000) | (1,000,000) |
| Net | | 1,677,694 | (230,955) | 1,711,272 |
| June 30 Fund Balance | 712,337 | | 481,382 | 2,192,654 |

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.



Capital Improvement Program Fund

Line Item Detail

| Acct | Account Name | FY 2022 Budget | FY 2022 Forecast | FY 2023 Proposed | FY 2024 Proposed | FY 2025 Proposed | FY 2026 Proposed | FY 2027 Proposed |
|-------|--|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| # | | | | | | | | |
| | Revenues | | | | | | | |
| 36042 | TDOT Grant - Raleigh Millington Bridge (completed) | 3,856,330 | 3,856,330 | - | - | - | - | - |
| 36048 | TDOT Grant - Big Creek Church RR Crossing (completed) | 69,100 | 69,100 | - | - | - | - | - |
| 36053 | TDOT FLAP Millington Astoria (completed) | - | 295,549 | | | | | |
| 36057 | CMAQ Phase II (completed) | 640,396 | 640,396 | - | - | - | - | - |
| 36060 | TDOT Grant - Raleigh Millington/385 Interchange (completed) | 551,847 | 551,847 | - | - | - | - | - |
| 36062 | TDOT Grant - Sykes Rd Paving | 549,190 | 22,715 | 526,475 | - | - | - | - |
| 36063 | TDOT Grant - Big Creek Church Rd Paving | 851,131 | 32,108 | 819,023 | - | - | - | - |
| 36064 | TDOT MPO Shelby Rd Bridge over Royster Creek | 1,226,000 | 47,861 | 1,178,139 | | | | |
| 36065 | SCG CDBG Grant for Park | 200,000 | 390,000 | - | - | - | - | - |
| 36067 | TDOT Grant US 51 Multimodal | 947,005 | 79,613 | 867,392 | - | - | - | - |
| 36069 | TDOT Grant - ADA Improvements on Navy Rd - Vets-Bethuel | 1,884,440 | 51,800 | 1,832,640 | - | - | - | - |
| 36072 | TDOT Grant - Shelby Road Repaving | 456,064 | - | 456,064 | - | - | - | - |
| 36074 | TDOT Grant - Wilkinsville Road (Us-51 To Vets) Repaving | 334,656 | - | 334,656 | - | - | - | - |
| 36075 | TDOT Grant - Easley St. Repaving | 471,833 | 19,030 | 452,803 | - | - | - | - |
| 36086 | TDOT Grant for Navy Rd Streetscape Phase II.02 | 2,135,440 | 1,130,328 | 1,005,112 | - | - | - | - |
| 36087 | TDOT Grant - Shelby Rd Bridge Renovation - ER | 3,305,042 | - | 3,305,042 | - | - | - | - |
| 36088 | TDOT Grant - Shelby Rd Bridge Renovation - HIP | 951,983 | - | 951,983 | - | - | - | - |
| 36089 | SC Grant for Police Cameras | 50,000 | - | 50,000 | - | - | - | - |
| 36091 | Grant for Navy Rd Streetscape Phase II.01 | 1,292,810 | 144,836 | 1,147,974 | - | - | - | - |
| 36093 | Chamber of Commerce Parking Lot Grant | | 30,000 | | | | | |
| 37001 | Interest Income | - | 100 | - | - | - | - | - |
| 37499 | Misc. Revenue - Community Development Block Grant | - | | 390,000 | - | - | - | - |
| 37500 | TDEC/ARP | 3,222,053 | - | 3,222,053 | - | - | - | - |
| 37501 | School Bond Proceeds | - | - | - | - | - | - | - |
| NEW | Shelby Co. Reimburse for 911 CAD | | | 175,000 | | | | |
| NEW | Grant - Wilkinsville Connector Road NEPA/Design | | | 170,000 | - | - | - | - |
| NEW | Grant - Raleigh Millington Road Repaving NEPA/Design | | | 189,320 | - | - | - | - |
| NEW | Grant - Wilkinsville Road Repaving NEPA/Design | | | 43,091 | - | - | - | - |
| NEW | Grant - Highway 51 at Big Creek Church TS NEPA/Design/Row | | | 69,650 | - | - | - | - |
| 38990 | Planned Use of Fund Balance | 765,000 | - | - | - | - | - | - |
| | Total Revenues | 23,760,320 | 7,361,613 | 17,186,417 | - | - | - | - |
| | | | | | | | | |
| | Public Works Expenditures (41600) | | | | | | | |
| 108 | Paving City Streets | 1,280,544 | 667,784 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| 155 | Raleigh Millington/Big Creek Bridge (completed) | 3,046,272 | 4,627,596 | - | - | - | - | - |
| 163 | Navy Rd Streetscape Phase II.01 | - | 1,356,394 | 1,206,134 | - | - | - | - |
| 171 | City Match - SC Resiliency Grant | 955,000 | - | 955,000 | - | - | - | - |
| 175 | Big Creek Church RR Crossing (completed) | 76,000 | 76,000 | - | - | - | - | - |
| 176 | Astoria Ave Improvements | 28,235 | 28,235 | - | - | - | - | - |
| 180 | CMAQ ITS Expansion (completed) | 508,189 | 640,396 | - | - | - | - | - |
| 190 | Raleigh Millington/385 Interchange (completed) | 145,364 | 662,216 | - | - | - | - | - |
| 201 | Sykes Rd Paving | 685,899 | 27,258 | - | - | - | - | - |
| 202 | Big Creek Church Rd Paving | 1,033,898 | 38,530 | 995,368 | - | - | - | - |
| 203 | Shelby Rd Bridge Renovation | 5,173,259 | 57,433 | 5,115,826 | - | - | - | - |
| 204 | US 51 Multimodal | 1,154,100 | 95,535 | - | - | - | - | - |
| 208 | Shelby Road Repaving | 570,080 | - | 570,080 | - | - | - | - |
| 210 | Wilkinsville Road (Us-51 To Veterans) Repaving | 418,320 | - | 418,320 | - | - | - | - |
| 211 | Easley St. Repaving | 589,792 | 32,797 | 556,995 | - | - | - | - |
| 206 | ADA Improvements from Veterans to Bethuel on Navy Rd | 2,353,350 | 62,160 | 2,291,190 | - | - | - | - |
| 216 | Navy Rd Streetscape Phase II.02 | 2,669,300 | 55,920 | 2,613,380 | - | - | - | - |
| NEW | Wilkinsville Connector Road NEPA/Design | | | 200,000 | - | - | - | - |
| NEW | Raleigh Millington Road Repaving NEPA/Design | | | 222,729 | - | - | - | - |
| NEW | Wilkinsville Road Repaving NEPA/Design | | | 50,695 | - | - | - | - |
| NEW | Highway 51 at Big Creek Church TS NEPA/Design/Row | | | 81,941 | - | - | - | - |
| | | 20,687,602 | 8,428,254 | 16,277,658 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| | | | | | | | | |
| | Fire | | | | | | | |
| 105 | Fire Station 2 (completed) | 1,076,707 | 22,500 | | | | | |
| 192 | 800 MHz radio upgrade - Fire Dept | 9,962 | 9,962 | - | - | - | - | - |
| 193 | Replace Admin P/U Trucks - Fire BC, Fire Marshall & Chief | - | | - | - | 40,000 | 40,000 | - |
| | Aerial Truck | - | | - | - | 1,300,000 | - | - |
| 214 | Fire Training Academy Improvements | 75,000 | - | - | - | - | - | - |
| 217 | City - Fire Truck Restoration | 142,705 | - | - | - | - | - | - |
| 221 | Breathing Air System compressor/Replacement Canisters | 30,000 | | 100,000 | - | - | - | - |
| | Mobile Data Terminals (5) for Fire Equipment | - | | 20,000 | - | - | - | - |
| | Hydraulic Rescue Extraction Tool | | | 32,000 | | | | |
| | ADA Improvements - Fire Admin/Station 1 | - | 2,155 | 6,000 | 6,000 | - | - | - |
| | | 1,334,374 | 34,617 | 158,000 | 158,000 | 6,000 | 1,340,000 | 40,000 |
| | | | | | | | | |
| | Police | | | | | | | |



Capital Improvement Program Fund

Line Item Detail

| Acct | Account Name | FY 2022 Budget | FY 2022 Forecast | FY 2023 Proposed | FY 2024 Proposed | FY 2025 Proposed | FY 2026 Proposed | FY 2027 Proposed |
|------|---|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 139 | Police Cars | 167,912 | 55,442 | 110,000 | 110,000 | 110,000 | 110,000 | 110,000 |
| NEW | Upgrade CAD; Shelby Co. 911 to reimburse | - | | 175,000 | - | - | - | - |
| | | 167,912 | 55,442 | 285,000 | 110,000 | 110,000 | 110,000 | 110,000 |
| | Library | | | | | | | |
| 130 | Mobile Shelving | - | | 60,000 | - | - | - | - |
| 130 | Floor Renewal | - | | 40,000 | - | - | - | - |
| | | - | | 100,000 | - | - | - | - |
| | Parks and Recreation | | | | | | | |
| 165 | Park Renovations & Upgrades to Playground Equipment | 34,245 | 21,623 | 119,487 | 53,090 | 30,000 | 30,000 | 30,000 |
| 183 | Biloxi Fields Expansion with Gym and 2 Ball Fields (South Park) | 259,358 | 390,000 | - | - | - | - | - |
| 196 | Gym AC System | 15,835 | 97,709 | - | - | - | - | - |
| | | 309,438 | 509,332 | 119,487 | 53,090 | 30,000 | 30,000 | 30,000 |
| | General | | | | | | | |
| 179 | Blight Removal | 40,000 | 21,623 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 186 | Replacement of City Hall Accounting and Payroll Software | 43,300 | 43,300 | - | - | - | - | - |
| 186 | Replacement of City Hall Servers per LGC | | | 15,000 | | | | |
| 138 | Bond Issuance Costs | - | | - | - | - | - | - |
| | | 83,300 | 64,923 | 35,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| | Total Capital Expenditures | 22,582,626 | 9,092,568 | 16,975,145 | 1,341,090 | 1,166,000 | 2,500,000 | 1,200,000 |
| | Transfers | | | | | | | |
| 751 | Transfer to/from General Fund | (500,000) | (1,500,000) | (1,000,000) | (1,000,000) | (1,000,000) | (1,000,000) | (1,000,000) |
| 765 | Transfer to Schools CIP | - | - | - | - | - | - | - |
| | Total Transfers | (500,000) | (1,500,000) | (1,000,000) | (1,000,000) | (1,000,000) | (1,000,000) | (1,000,000) |
| | Total Capital Expenditures and Transfers | 22,082,626 | 7,592,568 | 15,975,145 | 341,090 | 166,000 | 1,500,000 | 200,000 |



General Purpose School Fund

Summary

| 141 General Purpose School Fund | | | | |
|---------------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| Category | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
| Revenues - Others | 26,046,511 | 24,571,230 | 24,542,230 | 25,486,378 |
| Revenues - City Funding | 500,000 | 500,000 | 500,000 | 500,000 |
| Total Revenues | 26,546,511 | 25,071,230 | 25,042,230 | 25,986,378 |
| Operations | 24,734,553 | 24,239,856 | 25,252,033 | 25,986,378 |
| Net From Operations | 1,811,958 | 831,374 | (209,803) | (0) |
| Fund Balance | 8,021,984 | 8,853,358 | 7,812,181 | 8,853,358 |
| Staffing Level | 276 | 280 | 280 | 280 |



General Purpose School Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|----------------|-------------|-----------------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| | | Revenues | | | | |
| 40110 | 0 | CURRENT PROPERTY TAX | 6,579,228 | 6,346,210 | 6,346,210 | 6,377,941 |
| 40120 | 0 | TRUSTEE'S COLLECTION - PRIOR Y | 48,937 | 219,184 | 219,184 | 220,466 |
| 40130 | 0 | CLERK & MASTER/CIRCUIT COURT - | 52,250 | 73,061 | 73,061 | 73,489 |
| 40163 | 0 | PAYMENTS IN LIEU OF TAXES - OT | 67,806 | 146,123 | 146,123 | 146,977 |
| 40210 | 0 | LOCAL OPTION SALES TAXES | 3,554,352 | 2,474,322 | 2,474,322 | 2,881,950 |
| 40240 | 0 | WHEEL TAX | 600,634 | 584,490 | 584,490 | 587,908 |
| 40275 | 0 | MIXED DRINK TAX | 37,514 | 73,061 | 73,061 | 73,489 |
| | | TOTAL LOCAL TAXES | 10,940,721 | 9,916,451 | 9,916,451 | 10,362,219 |
| | | | | | | |
| 44110 | 0 | INVESTMENT INCOME | 18,119 | 2,200 | 2,200 | 2,500 |
| 44120 | 0 | LEASE/RENTALS | 36,939 | 25,000 | 25,000 | 30,000 |
| 44130 | 0 | SALE OF MATERIALS & SUPPLIES | 0 | 0 | 0 | 0 |
| 44146 | 0 | E-RATE FUNDING | 298,586 | 290,000 | 290,000 | 290,000 |
| 44170 | 0 | MISCELLANEOUS REFUNDS | 0 | 0 | 0 | 0 |
| 44560 | 0 | DAMAGES RECOVERED FROM INDIVID | 17,578 | 4,500 | 4,500 | 4,000 |
| 44570 | 0 | CONTRIBUTIONS & GIFTS | 3,350 | 1,000 | 1,000 | 2,000 |
| 44990 | 0 | OTHER LOCAL REVENUE | 0 | 0 | 0 | 0 |
| | | TOTAL OTHER LOCAL REVENUE | 374,572 | 322,700 | 322,700 | 328,500 |
| | | | | | | |
| 44990 | 0 | SEEDING SUCCESS | 215,509 | 240,000 | 240,000 | 240,000 |
| 46511 | 0 | BASIC EDUCATION PROGRAM | 13,433,000 | 13,101,258 | 13,101,258 | 13,679,000 |
| 46515 | 0 | EARLY CHILDHOOD EDUCATION | 0 | 0 | 0 | 0 |
| 46515 | 0 | VOLUNTARY PRE-K | 282,747 | 285,261 | 285,261 | 280,000 |
| 46590 | 0 | IT GRANT FROM STATE | 3,889 | 0 | 0 | 0 |
| 46590 | 0 | LEARNING CAMP TRANSPORTATION | 48,970 | 0 | 0 | 0 |
| 46590 | 0 | OTHER STATE EDUCATION FUNDS | 129,359 | 0 | 0 | 0 |
| 46591 | 0 | COORDINATED SCHOOL HEALTH | 78,262 | 80,000 | 80,000 | 80,000 |
| 46610 | 0 | CAREER LADDER PROGRAM | 35,383 | 34,400 | 34,400 | 35,000 |
| 46981 | 0 | SAFE SCHOOL GRANT | 51,680 | 51,440 | 51,440 | 51,440 |
| 46990 | 0 | FAMILY RESOURCE CENTER | 0 | 29,000 | 0 | 29,000 |
| | | TOTAL STATE OF TENNESSEE | 14,278,799 | 13,821,360 | 13,792,360 | 14,394,440 |
| | | | | | | |
| 47143 | 0 | SPECIAL ED GRANT THROUGH STATE | 6,010 | 7,500 | 7,500 | 0 |
| 47630 | 0 | PUBLIC LAW 874-MAINTENANCE & O | 73,099 | 62,000 | 62,000 | 63,000 |
| 47640 | 0 | ROTC REIMBURSEMENT | 107,160 | 106,000 | 106,000 | 108,000 |
| | | TOTAL FEDERAL GOVERNMENT | 186,269 | 175,500 | 175,500 | 171,000 |
| | | | | | | |
| 48610 | 0 | CITIZEN GROUP DONATIONS | 29,912 | 100,000 | 100,000 | 0 |
| 48610 | 0 | DONATIONS | 6,019 | 5,000 | 5,000 | 0 |
| 49400 | 0 | REFUNDING DEBT ISSUED | 230,219 | 230,219 | 230,219 | 230,219 |
| 49700 | 0 | INSURANCE RECOVERY | 0 | 0 | 0 | 0 |
| 49810 | 0 | CITY GENERAL FUND TRANSFERS | 500,000 | 500,000 | 500,000 | 500,000 |
| | | TOTAL OTHER SOURCES (NON-REVENUE) | 766,150 | 835,219 | 835,219 | 730,219 |
| | | Total Revenue | 26,546,511 | 25,071,230 | 25,042,230 | 25,986,378 |
| | | OPERATING EXPENDITURES | | | | |
| | | REGULAR INSTRUCTION 71100 | | | | |
| 71100 | 116 | TEACHERS | 7,164,256 | 7,597,360 | 7,636,832 | 7,863,163 |
| 71100 | 117 | CAREER LADDER | 14,000 | 15,000 | 13,800 | 15,000 |
| 71100 | 128 | HOMEBOUND TEACHERS | 255 | 2,000 | 2,000 | 2,080 |
| 71100 | 163 | EDUCATIONAL ASSISTANTS | 109,241 | 122,243 | 122,324 | 125,774 |
| 71100 | 188 | RONIIS | 211,212 | 34,079 | 88,487 | 0 |



General Purpose School Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|----------------|-------------|------------------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| 71100 | 189 | OTHER SALARIES & WAGES | 132,350 | 97,000 | 97,000 | 98,940 |
| 71100 | 195 | SUB TEACHERS - CERTIFIED | 0 | 0 | 0 | 33,871 |
| 71100 | 198 | SUB TEACHERS - NON-CERTIFIED | 0 | 27,685 | 48,000 | 115,000 |
| 71100 | 201 | SOCIAL SECURITY | 455,497 | 482,214 | 467,330 | 490,782 |
| 71100 | 204 | STATE RETIREMENT | 697,780 | 796,619 | 784,957 | 831,438 |
| 71100 | 206 | LIFE INSURANCE | 13,618 | 16,465 | 16,567 | 16,567 |
| 71100 | 207 | MEDICAL INSURANCE | 963,751 | 1,139,560 | 1,140,305 | 1,218,142 |
| 71100 | 212 | EMPLOYER MEDICARE | 104,772 | 109,291 | 109,436 | 112,504 |
| 71100 | 217 | RETIRE HYBRID STABILIZATION | 0 | 48,052 | 48,660 | 51,318 |
| 71100 | 369 | CONTRACTED SUBS CERTIFIED | 82,296 | 43,596 | 56,010 | 0 |
| 71100 | 370 | CONTRACTED SUBS NON-CERTIFIED | 0 | 14,785 | 27,846 | 0 |
| 71100 | 399 | OTHER CONTRACTED SERVICES | 20,686 | 10,000 | 15,500 | 11,000 |
| 71100 | 429 | INSTRUCTIONAL SUPPLIES & MATERIALS | 68,117 | 57,536 | 76,404 | 64,862 |
| 71100 | 449 | TEXTBOOKS BOUND | 424,181 | 10,385 | 53,000 | 70,000 |
| 71100 | 499 | OTHER SUPPLIES & MATERIALS | 604 | 0 | 0 | 600 |
| 71100 | 535 | FEES WAIVERS | 0 | 449 | 2,000 | 2,000 |
| 71100 | 599 | OTHER CHARGES | 26,576 | 7,574 | 32,928 | 32,928 |
| 71100 | 722 | REGULAR INSTRUCTION EQUIPMENT | 442,396 | 291,885 | 432,946 | 297,722 |
| | | | | | | |
| | | TOTAL REGULAR INSTRUCTION | 10,931,588 | 10,923,776 | 11,272,332 | 11,453,692 |
| | | | | | | |
| | | ALTERNATIVE SCHOOL 71150 | | | | |
| 71150 | 116 | TEACHERS | 65,600 | 65,694 | 65,686 | 68,321 |
| 71150 | 188 | BONUS | 1,440 | 1,114 | 1,115 | 0 |
| 71150 | 198 | SUB TEACHERS - NON-CERTIFIED | 0 | 0 | 1,000 | 3,000 |
| 71150 | 201 | SOCIAL SECURITY | 3,973 | 4,014 | 4,102 | 4,154 |
| 71150 | 204 | STATE RETIREMENT | 6,887 | 6,871 | 6,878 | 7,215 |
| 71150 | 206 | LIFE INSURANCE | 125 | 144 | 150 | 150 |
| 71150 | 207 | MEDICAL INSURANCE | 6,478 | 7,767 | 7,768 | 8,077 |
| 71150 | 212 | EMPLOYER MEDICARE | 929 | 938 | 959 | 971 |
| 71150 | 369 | CONTRACTED SUBS CERTIFIED | 440 | 295 | 1,500 | 0 |
| 71150 | 370 | CONTRACTED SUBS NON-CERTIFIED | 0 | 104 | 500 | 0 |
| 71150 | 429 | INSTRUCTIONAL SUPPLIES & MATERIALS | 320 | 90 | 500 | 95 |
| | | | | | | |
| | | TOTAL ALTERNATIVE SCHOOL | 86,192 | 87,030 | 90,159 | 91,984 |
| | | | | | | |
| | | SPECIAL EDUCATION PROGRAM 71200 | | | | |
| 71200 | 116 | TEACHERS | 752,264 | 808,662 | 808,554 | 841,008 |
| 71200 | 128 | HOMEBOUND TEACHERS | 2,115 | 3,000 | 3,000 | 3,120 |
| 71200 | 163 | EDUCATIONAL ASSISTANTS | 187,143 | 197,576 | 196,730 | 203,527 |
| 71200 | 188 | BONUS | 39,912 | 5,672 | 22,910 | 0 |
| 71200 | 189 | OTHER SALARIES & WAGES | 4,250 | 5,000 | 5,000 | 5,000 |
| 71200 | 198 | SUB TEACHERS - NON-CERTIFIED | 0 | 1,360 | 3,800 | 7,500 |
| 71200 | 201 | SOCIAL SECURITY | 57,069 | 60,091 | 62,402 | 62,195 |
| 71200 | 204 | STATE RETIREMENT | 87,287 | 90,847 | 94,037 | 94,027 |
| 71200 | 206 | LIFE INSURANCE | 1,824 | 2,211 | 2,521 | 2,321 |
| 71200 | 207 | MEDICAL INSURANCE | 163,644 | 172,740 | 173,467 | 179,649 |
| 71200 | 212 | EMPLOYER MEDICARE | 13,348 | 14,054 | 14,619 | 14,546 |
| 71200 | 217 | RETIRE HYBRID STABILIZATION | 0 | 6,345 | 6,565 | 6,472 |
| 71200 | 312 | CONTRACTS W/ PRIVATE AGENCIES | 200,075 | 203,013 | 212,728 | 207,073 |
| 71200 | 336 | MAINT & REPAIR - EQUIPMENT | 1,396 | 1,800 | 1,800 | 1,890 |
| 71200 | 369 | CONTRACTED SUBS CERTIFIED | 8,091 | 2,656 | 10,000 | 0 |
| 71200 | 370 | CONTRACTED SUBS NON-CERTIFIED | 43 | 1,968 | 3,180 | 0 |
| 71200 | 429 | INSTRUCTIONAL SUPPLIES & MATERIALS | 8,944 | 1,585 | 7,095 | 1,664 |
| 71200 | 599 | OTHER CHARGES | 6,593 | 1,836 | 5,000 | 5,000 |
| 71200 | 725 | SPECIAL EDUCATION EQUIPMENT | 3,350 | 1,790 | 4,000 | 4,000 |
| | | | | | | |
| | | TOTAL SPECIAL EDUCATION | 1,537,348 | 1,582,204 | 1,637,406 | 1,638,991 |
| | | | | | | |



General Purpose School Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|----------------|-------------|------------------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| | | VOCATIONAL EDUCATION 71300 | | | | |
| 71300 | 116 | TEACHERS | 747,454 | 686,626 | 686,486 | 712,091 |
| 71300 | 188 | BONUS | 14,835 | 3,374 | 20,498 | 0 |
| 71300 | 189 | OTHER SALARIES & WAGES | 0 | 400 | 3,210 | 408 |
| 71300 | 198 | SUB TEACHERS - NON-CERTIFIED | 0 | 930 | 1,500 | 5,000 |
| 71300 | 201 | SOCIAL SECURITY | 46,139 | 42,158 | 42,415 | 43,000 |
| 71300 | 204 | STATE RETIREMENT | 71,647 | 61,142 | 69,847 | 64,000 |
| 71300 | 206 | LIFE INSURANCE | 1,392 | 1,416 | 1,827 | 1,450 |
| 71300 | 207 | MEDICAL INSURANCE | 48,472 | 53,220 | 52,589 | 55,349 |
| 71300 | 212 | EMPLOYER MEDICARE | 10,790 | 9,860 | 9,919 | 10,000 |
| 71300 | 217 | RETIRE HYBRID STABILIZATION | 0 | 5,947 | 5,953 | 6,066 |
| 71300 | 369 | CONTRACTED SUBS CERTIFIED | 12,553 | 2,167 | 6,000 | 0 |
| 71300 | 370 | CONTRACTED SUBS NON-CERTIFIED | 0 | 104 | 3,000 | 0 |
| 71300 | 429 | INSTRUCTIONAL SUPPLIES & MATERIALS | 23,687 | 15,676 | 24,348 | 31,460 |
| 71300 | 449 | TEXTBOOKS BOUND | 7,400 | 8,652 | 8,652 | 9,085 |
| 71300 | 499 | OTHER SUPPLIES & MATERIALS | 2,485 | 53,325 | 102,500 | 96,581 |
| 71300 | 524 | IN SERVICE/STAFF DEVELOPMENT | 0 | 237 | 5,000 | 5,000 |
| | | TOTAL VOCATIONAL EDUCATION | 986,854 | 945,234 | 1,043,743 | 1,039,490 |
| | | TOTAL INSTRUCTIONAL | 13,541,982 | 13,538,244 | 14,043,640 | 14,224,157 |
| | | INSTRUCTIONAL SUPPORT 72000 | | | | |
| | | ATTENDANCE 72110 | | | | |
| 72110 | 105 | SUPERVISOR/DIRECTOR | 9,000 | 9,500 | 0 | 0 |
| 72110 | 204 | STATE RETIREMENT | 924 | 0 | 0 | 0 |
| 72110 | 212 | EMPLOYER MEDICARE | 131 | 0 | 0 | 0 |
| | | TOTAL ATTENDANCE | 10,055 | 9,500 | 0 | 0 |
| | | HEALTH SERVICES 72120 | | | | |
| 72120 | 105 | SUPERVISOR/DIRECTOR | 57,271 | 57,484 | 57,272 | 58,633 |
| 72120 | 188 | BONUS | 1,000 | 114 | 129 | 0 |
| 72120 | 201 | SOCIAL SECURITY | 3,616 | 3,564 | 3,559 | 3,607 |
| 72120 | 204 | STATE RETIREMENT | 5,203 | 5,124 | 5,892 | 5,210 |
| 72120 | 206 | LIFE INSURANCE | 109 | 126 | 131 | 126 |
| 72120 | 212 | EMPLOYER MEDICARE | 845 | 834 | 832 | 847 |
| 72120 | 399 | OTHER CONTRACTED SERVICES | 165,658 | 2,500 | 100,000 | 179,000 |
| 72120 | 499 | OTHER SUPPLIES & MATERIALS | 4,387 | 0 | 0 | 0 |
| 72120 | 524 | IN SERVICE/STAFF DEVELOPMENT | 1,403 | 551 | 3,500 | 2,171 |
| 72120 | 599 | OTHER CHARGES | 1,772 | 1,773 | 2,500 | 2,500 |
| 72120 | 735 | HEALTH EQUIPMENT | 5,610 | 2,830 | 6,334 | 5,000 |
| | | TOTAL HEALTH CARE SERVICES | 246,874 | 74,900 | 180,149 | 257,095 |
| | | OTHER STUDENT SUPPORT 72130 | | | | |
| 72130 | 123 | GUIDANCE PERSONNEL | 424,229 | 461,702 | 460,995 | 480,170 |
| 72130 | 130 | SOCIAL WORKERS | 58,870 | 27,029 | 44,370 | 28,000 |
| 72130 | 188 | BONUS | 11,957 | 2,029 | 4,486 | 0 |
| 72130 | 201 | SOCIAL SECURITY | 31,491 | 29,910 | 35,163 | 30,224 |
| 72130 | 204 | STATE RETIREMENT | 48,944 | 47,405 | 51,466 | 48,308 |
| 72130 | 206 | LIFE INSURANCE | 979 | 1,036 | 1,206 | 1,130 |
| 72130 | 207 | MEDICAL INSURANCE | 46,467 | 37,790 | 43,943 | 40,134 |
| 72130 | 212 | EMPLOYER MEDICARE | 7,364 | 6,997 | 8,220 | 7,107 |
| 72130 | 217 | RETIRE HYBRID STABILIZATION | 0 | 1,858 | 2,188 | 1,897 |
| 72130 | 309 | CONTRACTS W/ GOV'T AGENCIES | 51,680 | 51,440 | 51,440 | 51,440 |
| 72130 | 499 | OTHER SUPPLIES & MATERIALS | 1,126 | 273 | 1,292 | 300 |
| 72130 | 524 | IN SERVICE/STAFF DEVELOPMENT | 0 | 1,048 | 6,500 | 6,500 |
| | | TOTAL OTHER STUDENT SERVICES | 683,107 | 668,517 | 711,270 | 695,211 |



General Purpose School Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|----------------|-------------|-------------------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| | | | | | | |
| | | | | | | |
| | | REGULAR INSTRUCTIONAL SUPPORT 72210 | | | | |
| 72210 | 105 | SUPERVISOR/DIRECTOR | 173,751 | 78,739 | 78,739 | 80,314 |
| 72210 | 117 | CAREER LADDER | 8,300 | 8,700 | 9,200 | 8,700 |
| 72210 | 129 | LIBRARIANS | 263,159 | 213,760 | 213,807 | 222,311 |
| 72210 | 162 | CLERICAL PERSONNEL | 0 | 10,045 | 10,275 | 10,246 |
| 72210 | 188 | BONUS | 20,153 | 4,572 | 6,845 | 0 |
| 72210 | 189 | OTHER SALARIES & WAGES | 30,702 | 30,000 | 60,000 | 30,000 |
| 72210 | 195 | SUB TEACHERS - CERTIFIED | 0 | 1,000 | 0 | 2,500 |
| 72210 | 201 | SOCIAL SECURITY | 27,571 | 18,597 | 30,857 | 19,444 |
| 72210 | 204 | STATE RETIREMENT | 46,303 | 30,126 | 35,082 | 31,177 |
| 72210 | 206 | LIFE INSURANCE | 819 | 629 | 1,029 | 653 |
| 72210 | 207 | MEDICAL INSURANCE | 35,203 | 33,615 | 29,755 | 34,960 |
| 72210 | 212 | EMPLOYER MEDICARE | 6,993 | 4,514 | 5,221 | 4,620 |
| 72210 | 369 | CONTRACTED SUBS CERTIFIED | 880 | 156 | 1,900 | 0 |
| 72210 | 370 | CONTRACTED SUBS NON-CERTIFIED | 0 | 676 | 800 | 0 |
| 72210 | 399 | OTHER CONTRACTED SERVICES | 53,066 | 52,000 | 51,579 | 57,200 |
| 72210 | 435 | OFFICE SUPPLIES | 91 | 0 | 0 | 0 |
| 72210 | 499 | OTHER SUPPLIES & MATERIALS | 20,743 | 16,651 | 20,282 | 17,076 |
| 72210 | 524 | IN SERVICE/STAFF DEVELOPMENT | 1,518 | 8,100 | 13,500 | 9,000 |
| 72210 | 599 | OTHER CHARGES | 46,397 | 73,750 | 96,000 | 50,000 |
| | | | | | | |
| | | TOTAL REGULAR INSTRUCTIONAL SUPPORT | 735,649 | 585,630 | 664,870 | 578,201 |
| | | | | | | |
| | | ALTERNATIVE EDUCATION SUPPORT 72215 | | | | |
| 72215 | 105 | SUPERVISOR/DIRECTOR | 48,450 | 48,450 | 48,450 | 50,000 |
| 72215 | 188 | BONUS | 1,000 | 114 | 346 | 0 |
| 72215 | 201 | SOCIAL SECURITY | 2,911 | 2,823 | 3,025 | 2,922 |
| 72215 | 204 | STATE RETIREMENT | 5,079 | 4,457 | 5,005 | 4,613 |
| 72215 | 206 | LIFE INSURANCE | 92 | 88 | 110 | 95 |
| 72215 | 207 | MEDICAL INSURANCE | 7,424 | 5,052 | 4,484 | 5,254 |
| 72215 | 212 | EMPLOYER MEDICARE | 681 | 660 | 708 | 683 |
| | | | | | | |
| | | TOTAL ALTERNATIVE EDUCATION SUPPORT | 65,637 | 61,644 | 62,128 | 63,567 |
| | | | | | | |
| | | SPECIAL EDUCATION SUPPORT 72220 | | | | |
| 72220 | 105 | SUPERVISOR/DIRECTOR | 48,450 | 48,450 | 48,450 | 49,000 |
| 72220 | 124 | PSYCHOLOGICAL PERSONNEL | 59,160 | 59,191 | 59,190 | 61,558 |
| 72220 | 161 | SECRETARY(S) | 19,481 | 18,087 | 18,030 | 18,449 |
| 72220 | 162 | CLERICAL PERSONNEL | 114,701 | 94,325 | 94,371 | 96,211 |
| 72220 | 188 | BONUS | 8,319 | 672 | 2,090 | 0 |
| 72220 | 201 | SOCIAL SECURITY | 13,297 | 11,901 | 15,627 | 12,317 |
| 72220 | 204 | STATE RETIREMENT | 19,975 | 17,056 | 22,071 | 17,653 |
| 72220 | 206 | LIFE INSURANCE | 424 | 431 | 553 | 448 |
| 72220 | 207 | MEDICAL INSURANCE | 36,408 | 29,886 | 29,996 | 31,081 |
| 72220 | 212 | EMPLOYER MEDICARE | 3,407 | 3,046 | 3,655 | 3,153 |
| 72220 | 217 | RETIRE HYBRID STABILIZATION | 0 | 1,182 | 1,182 | 1,205 |
| 72220 | 312 | CONTRACTS W/ PRIVATE AGENCIES | 80,161 | 97,892 | 113,389 | 99,850 |
| 72220 | 348 | POSTAL CHARGES | 165 | 248 | 300 | 260 |
| 72220 | 499 | OTHER SUPPLIES & MATERIALS | 6,957 | 2,165 | 7,000 | 2,382 |
| 72220 | 524 | IN SERVICE/STAFF DEVELOPMENT | 3,644 | 3,447 | 13,245 | 13,245 |
| 72220 | 790 | OTHER EQUIPMENT | 3,891 | 445 | 5,000 | 5,000 |
| | | | | | | |
| | | TOTAL SPECIAL EDUCATION SUPPORT | 418,440 | 388,422 | 434,150 | 411,812 |
| | | | | | | |
| | | VOCATIONAL EDUCATION SUPPORT 72230 | | | | |
| 72230 | 105 | SUPERVISOR/DIRECTOR | 80,449 | 33,550 | 33,550 | 85,000 |
| 72230 | 188 | BONUS | 440 | 0 | 0 | 0 |
| 72230 | 201 | SOCIAL SECURITY | 4,782 | 2,001 | 4,988 | 2,071 |
| 72230 | 204 | STATE RETIREMENT | 8,307 | 3,453 | 8,262 | 3,574 |



General Purpose School Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|----------------|-------------|---|-----------------------------|----------------------------|------------------------|--------------------------|
| 72230 | 206 | LIFE INSURANCE | 153 | 53 | 183 | 55 |
| 72230 | 207 | MEDICAL INSURANCE | 9,779 | 3,449 | 3,455 | 3,587 |
| 72230 | 212 | EMPLOYER MEDICARE | 1,118 | 468 | 1,167 | 484 |
| 72230 | 399 | OTHER CONTRACTED SERVICES | 0 | 0 | 9,000 | 0 |
| 72230 | 524 | IN SERVICE/STAFF DEVELOPMENT | 0 | 0 | 1,300 | 1,300 |
| | | TOTAL VOCATIONAL EDUCATION SUPPORT | 105,028 | 42,974 | 61,905 | 96,071 |
| | | TECHNOLOGY 72250 | | | | |
| 72250 | 105 | SUPERVISOR/DIRECTOR | 161,763 | 106,060 | 106,060 | 108,181 |
| 72250 | 120 | COMPUTER PROGRAMMER | 81,254 | 83,662 | 83,690 | 85,335 |
| 72250 | 188 | BONUS | 6,000 | 566 | 772 | 0 |
| 72250 | 189 | OTHER SALARIES & WAGES | 122,400 | 112,031 | 122,400 | 122,400 |
| 72250 | 201 | SOCIAL SECURITY | 21,553 | 22,331 | 23,022 | 23,112 |
| 72250 | 204 | STATE RETIREMENT | 35,227 | 37,740 | 38,094 | 39,061 |
| 72250 | 206 | LIFE INSURANCE | 687 | 354 | 846 | 370 |
| 72250 | 207 | MEDICAL INSURANCE | 45,267 | 39,247 | 39,254 | 40,817 |
| 72250 | 212 | EMPLOYER MEDICARE | 5,040 | 2,416 | 2,484 | 2,500 |
| 72250 | 336 | MAINT & REPAIR - EQUIPMENT | 10,708 | 11,481 | 20,000 | 17,055 |
| 72250 | 350 | INTERNET CONNECTIVITY | 288,840 | 401,414 | 412,000 | 415,000 |
| 72250 | 399 | OTHER CONTRACTED SERVICES | 2,400 | 2,500 | 2,500 | 2,750 |
| 72250 | 470 | CABLING | 61,640 | 22,000 | 23,166 | 23,166 |
| 72250 | 471 | SOFTWARE | 92,358 | 160,000 | 160,000 | 213,200 |
| 72250 | 499 | OTHER SUPPLIES & MATERIALS | 3,582 | 1,486 | 4,268 | 5,135 |
| 72250 | 524 | IN SERVICE/STAFF DEVELOPMENT | 3,950 | 4,299 | 14,500 | 10,000 |
| 72250 | 790 | OTHER EQUIPMENT | 53,751 | 12,330 | 17,900 | 17,900 |
| | | TOTAL TECHNOLOGY | 996,420 | 1,019,916 | 1,070,957 | 1,125,983 |
| | | BOARD OF EDUCATION 72310 | | | | |
| 72310 | 191 | BOARD & COMMITTEE MEMBERS | 34,200 | 34,200 | 34,201 | 34,884 |
| 72310 | 201 | SOCIAL SECURITY | 2,120 | 2,121 | 2,120 | 2,195 |
| 72310 | 204 | STATE RETIREMENT | 857 | 858 | 3,512 | 875 |
| 72310 | 206 | LIFE INSURANCE | 0 | 100 | 101 | 101 |
| 72310 | 207 | MEDICAL INSURANCE | 8,252 | 2,443 | 6,506 | 2,600 |
| 72310 | 212 | EMPLOYER MEDICARE | 496 | 496 | 496 | 514 |
| 72310 | 305 | AUDIT SERVICES | 67,861 | 63,717 | 63,717 | 65,000 |
| 72310 | 320 | DUES & MEMBERSHIPS | 10,946 | 3,500 | 3,502 | 3,535 |
| 72310 | 331 | LEGAL SERVICES | 47,384 | 50,000 | 50,000 | 50,000 |
| 72310 | 399 | OTHER CONTRACTED SERVICES | 3,500 | 15,000 | 15,000 | 16,500 |
| 72310 | 499 | OTHER SUPPLIES & MATERIALS | 60 | 0 | 500 | 500 |
| 72310 | 506 | LIABILITY INSURANCE | 27,244 | 25,467 | 33,990 | 30,000 |
| 72310 | 513 | WORKERS' COMPENSATION INSURANCE | 41,651 | 53,447 | 60,000 | 60,000 |
| 72310 | 524 | IN SERVICE/STAFF DEVELOPMENT | 538 | 8,408 | 8,408 | 8,408 |
| | | TOTAL BOARD OF EDUCATION | 245,109 | 259,757 | 282,054 | 275,112 |
| | | OFFICE OF THE DIRECTOR OF SCHOOLS 72320 | | | | |
| 72320 | 101 | ADMINISTRATIVE | 147,900 | 148,126 | 148,098 | 151,089 |
| 72320 | 106 | ADMINISTRATIVE | 0 | 115,072 | 115,064 | 117,374 |
| 72320 | 117 | CAREER LADDER | 1,000 | 0 | 0 | 0 |
| 72320 | 161 | SECRETARY(S) | 55,042 | 56,057 | 56,050 | 57,178 |
| 72320 | 162 | CLERICAL PERSONNEL | 37,921 | 41,600 | 41,608 | 42,432 |
| 72320 | 188 | BONUS | 2,000 | 458 | 515 | 0 |
| 72320 | 201 | SOCIAL SECURITY | 13,904 | 21,478 | 21,443 | 22,229 |
| 72320 | 204 | STATE RETIREMENT | 23,648 | 35,837 | 35,875 | 37,091 |
| 72320 | 206 | LIFE INSURANCE | 451 | 711 | 711 | 711 |
| 72320 | 207 | MEDICAL INSURANCE | 40,707 | 57,833 | 57,867 | 60,146 |
| 72320 | 212 | EMPLOYER MEDICARE | 3,439 | 5,123 | 5,116 | 5,302 |



General Purpose School Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|---|-------------|------------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| 72320 | 299 | OTHER FRINGE BENEFITS | 4,800 | 9,600 | 9,600 | 9,792 |
| 72320 | 320 | DUES & MEMBERSHIPS | 5,077 | 7,286 | 7,300 | 7,359 |
| 72320 | 348 | POSTAL CHARGES | 2,539 | 1,713 | 2,000 | 1,799 |
| 72320 | 355 | TRAVEL | 79 | 0 | 0 | 0 |
| 72320 | 399 | OTHER CONTRACTED SERVICES | 0 | 0 | 1,700 | 0 |
| 72320 | 435 | OFFICE SUPPLIES | 4,499 | 1,561 | 4,000 | 1,639 |
| 72320 | 499 | OTHER SUPPLIES & MATERIALS | 1,307 | 158 | 600 | 174 |
| 72320 | 524 | IN SERVICE/STAFF DEVELOPMENT | 1,624 | 9,694 | 11,000 | 11,000 |
| 72320 | 599 | OTHER CHARGES | 10,137 | 984 | 1,500 | 1,500 |
| TOTAL OFFICE OF THE DIRECTOR OF SCHOOLS | | | 356,074 | 513,290 | 520,047 | 526,815 |
| OFFICE OF PRINCIPAL 72410 | | | | | | |
| 72410 | 104 | PRINCIPAL(S) | 462,001 | 317,393 | 317,393 | 330,089 |
| 72410 | 117 | CAREER LADDER | 4,000 | 2,500 | 3,000 | 2,500 |
| 72410 | 119 | ACCOUNTANTS/BOOKKEEPERS | 124,231 | 131,756 | 120,067 | 137,886 |
| 72410 | 139 | ASSISTANT PRINCIPALS(S) | 572,788 | 664,905 | 664,840 | 691,501 |
| 72410 | 161 | SECRETARY(S) | 31,316 | 65,395 | 65,417 | 66,703 |
| 72410 | 162 | CLERICAL PERSONNEL | 258,257 | 148,896 | 148,949 | 151,874 |
| 72410 | 188 | BONUS | 32,835 | 2,748 | 7,311 | 0 |
| 72410 | 189 | OTHER SALARIES & WAGES | 55,519 | 52,624 | 52,594 | 53,438 |
| 72410 | 201 | SOCIAL SECURITY | 90,874 | 78,985 | 78,313 | 81,750 |
| 72410 | 204 | STATE RETIREMENT | 149,033 | 130,899 | 130,111 | 135,480 |
| 72410 | 206 | LIFE INSURANCE | 2,664 | 2,593 | 2,721 | 2,721 |
| 72410 | 207 | MEDICAL INSURANCE | 172,560 | 161,688 | 158,204 | 168,156 |
| 72410 | 212 | EMPLOYER MEDICARE | 21,252 | 18,472 | 18,419 | 19,119 |
| 72410 | 320 | DUES & MEMBERSHIPS | 2,623 | 2,410 | 2,918 | 2,434 |
| 72410 | 336 | MAINT & REPAIR - EQUIPMENT | 0 | 64 | 2,410 | 67 |
| 72410 | 348 | POSTAL CHARGES | 3,133 | 812 | 1,808 | 853 |
| 72410 | 399 | OTHER CONTRACTED SERVICES | 390 | 1,168 | 1,212 | 1,279 |
| 72410 | 499 | OTHER SUPPLIES & MATERIALS | 5,738 | 5,292 | 11,851 | 5,821 |
| 72410 | 524 | IN SERVICE/STAFF DEVELOPMENT | 0 | 700 | 700 | 700 |
| 72410 | 701 | ADMINISTRATION EQUIPMENT | 3,984 | 130 | 11,551 | 6,400 |
| TOTAL OFFICE OF PRINCIPAL | | | 1,993,198 | 1,789,429 | 1,799,790 | 1,858,770 |
| FISCAL SERVICES 72510 | | | | | | |
| 72510 | 105 | SUPERVISOR/DIRECTOR | 168,545 | 166,502 | 166,477 | 170,000 |
| 72510 | 119 | ACCOUNTANTS/BOOKKEEPERS | 98,626 | 71,066 | 71,106 | 72,487 |
| 72510 | 122 | PURCHASING PERSONNEL | 43,698 | 51,089 | 51,081 | 52,111 |
| 72510 | 188 | BONUS | 5,000 | 566 | 644 | 0 |
| 72510 | 189 | OTHER SALARIES & WAGES | 0 | 4,000 | 4,000 | 4,000 |
| 72510 | 201 | SOCIAL SECURITY | 18,110 | 17,107 | 18,957 | 17,505 |
| 72510 | 204 | STATE RETIREMENT | 27,835 | 25,798 | 31,367 | 25,823 |
| 72510 | 206 | LIFE INSURANCE | 583 | 573 | 695 | 595 |
| 72510 | 207 | MEDICAL INSURANCE | 60,934 | 55,189 | 55,247 | 58,096 |
| 72510 | 212 | EMPLOYER MEDICARE | 4,235 | 4,001 | 4,433 | 4,141 |
| 72510 | 320 | DUES & MEMBERSHIPS | 319 | 0 | 0 | 0 |
| 72510 | 399 | OTHER CONTRACTED SERVICES | 39,599 | 33,245 | 33,246 | 36,570 |
| 72510 | 435 | OFFICE SUPPLIES | 889 | 813 | 1,100 | 854 |
| 72510 | 499 | OTHER SUPPLIES & MATERIALS | 1,433 | 788 | 1,500 | 867 |
| 72510 | 524 | IN SERVICE/STAFF DEVELOPMENT | 1,528 | 6,500 | 9,455 | 7,000 |
| TOTAL FISCAL SERVICES | | | 471,334 | 437,237 | 449,308 | 450,050 |
| HUMAN RESOURCES 72520 | | | | | | |
| 72520 | 105 | SUPERVISOR/DIRECTOR | 69,299 | 92,543 | 92,538 | 94,350 |
| 72520 | 162 | CLERICAL PERSONNEL | 103,854 | 101,434 | 101,486 | 103,463 |
| 72520 | 188 | BONUS | 2,000 | 343 | 386 | 0 |



General Purpose School Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|----------------|-------------|-------------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| 72520 | 189 | OTHER SALARIES & WAGES | 0 | 3,349 | 3,085 | 3,416 |
| 72520 | 201 | SOCIAL SECURITY | 10,367 | 11,688 | 11,803 | 12,097 |
| 72520 | 204 | STATE RETIREMENT | 15,162 | 17,341 | 19,531 | 17,648 |
| 72520 | 206 | LIFE INSURANCE | 290 | 332 | 434 | 340 |
| 72520 | 207 | MEDICAL INSURANCE | 22,657 | 17,979 | 18,039 | 18,698 |
| 72520 | 210 | UNEMPLOYMENT COMPENSATION | 11,172 | 15,000 | 0 | 15,000 |
| 72520 | 212 | EMPLOYER MEDICARE | 2,425 | 2,734 | 2,760 | 2,829 |
| 72520 | 320 | DUES & MEMBERSHIPS | 100 | 0 | 0 | 0 |
| 72520 | 399 | OTHER CONTRACTED SERVICES | 4,377 | 12,025 | 12,025 | 13,227 |
| 72520 | 435 | OFFICE SUPPLIES | 961 | 4,053 | 4,198 | 4,256 |
| 72520 | 524 | IN SERVICE/STAFF DEVELOPMENT | 0 | 4,651 | 6,767 | 6,767 |
| 72520 | 599 | OTHER CHARGES | 0 | 1,409 | 1,409 | 1,409 |
| | | | | | | |
| | | TOTAL HUMAN SERVICES | 242,664 | 284,882 | 274,462 | 293,501 |
| | | | | | | |
| | | PLANT OPERATIONS 72610 | | | | |
| 72610 | 105 | SUPERVISOR/DIRECTOR | 75,700 | 90,343 | 90,301 | 95,000 |
| 72610 | 161 | SECRETARY(S) | 43,557 | 49,040 | 49,310 | 50,021 |
| 72610 | 166 | CUSTODIAL PERSONNEL | 224,315 | 194,189 | 180,203 | 238,793 |
| 72610 | 188 | BONUS | 8,000 | 800 | 1,360 | 0 |
| 72610 | 201 | SOCIAL SECURITY | 21,293 | 19,280 | 23,425 | 19,955 |
| 72610 | 204 | STATE RETIREMENT | 31,396 | 28,560 | 30,422 | 29,560 |
| 72610 | 206 | LIFE INSURANCE | 615 | 619 | 811 | 636 |
| 72610 | 207 | MEDICAL INSURANCE | 23,169 | 33,432 | 33,500 | 34,770 |
| 72610 | 212 | EMPLOYER MEDICARE | 4,980 | 4,508 | 5,094 | 4,666 |
| 72610 | 312 | CONTRACTS W/ PRIVATE AGENCIES | 21,685 | 0 | 0 | 0 |
| 72610 | 320 | DUES & MEMBERSHIPS | 320 | 370 | 475 | 500 |
| 72610 | 328 | JANITORIAL SERVICES | 488,319 | 589,228 | 591,019 | 618,689 |
| 72610 | 336 | MAINT & REPAIR - EQUIPMENT | 140 | 0 | 0 | 0 |
| 72610 | 351 | RENTALS | 597 | 5,000 | 5,000 | 5,000 |
| 72610 | 399 | OTHER CONTRACTED SERVICES | 29,603 | 39,000 | 39,000 | 67,681 |
| 72610 | 415 | ELECTRICITY | 595,850 | 619,974 | 620,831 | 660,971 |
| 72610 | 454 | WATER & SEWER | 46,766 | 51,106 | 68,308 | 56,394 |
| 72610 | 499 | OTHER SUPPLIES & MATERIALS | 202 | 3,008 | 7,100 | 3,309 |
| 72610 | 502 | BUILDING & CONTENT INSURANCE | 87,502 | 102,988 | 102,988 | 110,000 |
| 72610 | 524 | IN SERVICE/STAFF DEVELOPMENT | 941 | 790 | 3,500 | 3,500 |
| 72610 | 599 | OTHER CHARGES | 0 | 1,000 | 1,000 | 1,000 |
| 72610 | 720 | PLANT OPERATION EQUIPMENT | 436 | 583 | 1,500 | 2,500 |
| | | | | | | |
| | | TOTAL PLANT OPERATIONS | 1,705,386 | 1,833,818 | 1,855,146 | 2,002,943 |
| | | | | | | |
| | | PLANT MAINTENANCE 72620 | | | | |
| 72620 | 167 | MAINTENANCE PERSONNEL | 83,924 | 101,000 | 77,525 | 103,020 |
| 72620 | 188 | BONUS | 2,000 | 439 | 772 | 0 |
| 72620 | 201 | SOCIAL SECURITY | 5,183 | 4,728 | 4,743 | 4,894 |
| 72620 | 204 | STATE RETIREMENT | 4,692 | 2,997 | 7,741 | 3,102 |
| 72620 | 206 | LIFE INSURANCE | 100 | 60 | 120 | 65 |
| 72620 | 207 | MEDICAL INSURANCE | 6,094 | 3,610 | 3,644 | 3,754 |
| 72620 | 212 | EMPLOYER MEDICARE | 1,212 | 1,106 | 1,114 | 1,145 |
| 72620 | 335 | MAINT & REPAIR - BUILDING | 174,647 | 159,592 | 165,000 | 167,571 |
| 72620 | 336 | MAINT & REPAIR - EQUIPMENT | 95,999 | 27,136 | 63,288 | 28,493 |
| 72620 | 338 | MAINT & REPAIR - VEHICLES | 2,284 | 320 | 5,150 | 336 |
| 72620 | 399 | OTHER CONTRACTED SERVICES | 119,769 | 61,139 | 84,189 | 67,253 |
| 72620 | 418 | EQUIPMENT & MACHINERY PARTS | 5,660 | 6,175 | 7,000 | 9,000 |
| 72620 | 425 | GASOLINE | 3,555 | 3,581 | 7,850 | 9,000 |
| 72620 | 499 | OTHER SUPPLIES & MATERIALS | 24,346 | 12,478 | 15,037 | 12,961 |
| 72620 | 599 | OTHER CHARGES | 192 | 500 | 500 | 500 |
| 72620 | 701 | ADMINISTRATION EQUIPMENT | 10,100 | 10,750 | 1,500 | 12,250 |
| 72620 | 717 | MAINTENANCE EQUIPMENT | 1,619 | 2,500 | 5,400 | 2,500 |
| 72620 | 722 | REGULAR INSTRUCTION EQUIPMENT | 14,762 | 0 | 0 | 0 |



General Purpose School Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|----------------|-------------|------------------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| | | | | | | |
| | | | | | | |
| | | TOTAL PLANT MAINTENANCE | 556,138 | 398,111 | 450,573 | 425,844 |
| | | | | | | |
| | | PUPIL TRANSPORTATION 72710 | | | | |
| 72710 | 312 | CONTRACTS W/ PRIVATE AGENCIES | 1,246,621 | 1,244,420 | 1,244,420 | 1,515,197 |
| 72710 | 412 | DIESEL FUEL | 67,452 | 93,946 | 96,408 | 105,000 |
| 72710 | 435 | OFFICE SUPPLIES | 343 | 187 | 375 | 196 |
| 72710 | 524 | IN SERVICE/STAFF DEVELOPMENT | 0 | 0 | 2,000 | 2,000 |
| | | | | | | |
| | | TOTAL PUPIL TRANSPORTATION | 1,314,416 | 1,338,554 | 1,343,203 | 1,622,393 |
| | | | | | | |
| | | CENTRAL AND OTHER 72810 | | | | |
| 72810 | 189 | OTHER SALARIES & WAGES | 2,000 | 1,500 | 1,500 | 1,530 |
| 72810 | 201 | SOCIAL SECURITY | 120 | 89 | 90 | 92 |
| 72810 | 204 | STATE RETIREMENT | 189 | 138 | 140 | 143 |
| 72810 | 212 | EMPLOYER MEDICARE | 28 | 21 | 25 | 22 |
| 72810 | 217 | RETIRE HYBRID STABILIZATION | 0 | 10 | 10 | 10 |
| 72810 | 307 | COMMUNICATION | 94,855 | 89,999 | 90,000 | 90,000 |
| 72810 | 336 | MAINT & REPAIR - EQUIPMENT | 100 | 0 | 1,000 | 0 |
| 72810 | 599 | OTHER CHARGES | 0 | 1,000 | 1,000 | 1,000 |
| 72810 | 701 | ADMINISTRATION EQUIPMENT | 3,371 | 1,624 | 1,700 | 1,650 |
| 72810 | 790 | OTHER EQUIPMENT | 0 | 0 | 5,000 | 0 |
| | | | | | | |
| | | TOTAL CENTRAL AND OTHER | 100,663 | 94,381 | 100,465 | 94,447 |
| | | | | | | |
| | | Total Instructional Support | 10,246,192 | 9,800,962 | 10,260,476 | 10,777,814 |
| | | | | | | |
| | | EARLY CHILDHOOD EDUCATION 73400 | | | | |
| 73400 | 116 | TEACHERS | 283,335 | 301,980 | 284,785 | 314,059 |
| 73400 | 162 | CLERICAL PERSONNEL | 1,524 | 0 | 1,000 | 0 |
| 73400 | 163 | EDUCATIONAL ASSISTANTS | 91,138 | 67,887 | 96,042 | 95,759 |
| 73400 | 188 | BONUS | 13,198 | 1,284 | 3,550 | 0 |
| 73400 | 189 | OTHER SALARIES & WAGES | 24,999 | 18,698 | 31,829 | 20,267 |
| 73400 | 198 | SUB TEACHERS - NON-CERTIFIED | 0 | 976 | 2,000 | 6,824 |
| 73400 | 201 | SOCIAL SECURITY | 22,138 | 22,065 | 24,693 | 25,329 |
| 73400 | 204 | STATE RETIREMENT | 34,927 | 33,590 | 37,535 | 37,275 |
| 73400 | 206 | LIFE INSURANCE | 717 | 869 | 1,313 | 914 |
| 73400 | 207 | MEDICAL INSURANCE | 72,461 | 64,732 | 68,741 | 69,183 |
| 73400 | 212 | EMPLOYER MEDICARE | 5,577 | 5,433 | 6,434 | 5,484 |
| 73400 | 217 | RETIRE HYBRID STABILIZATION | 0 | 2,217 | 2,265 | 2,305 |
| 73400 | 369 | CONTRACTED SUBS CERTIFIED | 2,149 | 348 | 3,000 | 0 |
| 73400 | 370 | CONTRACTED SUBS NON-CERTIFIED | 1,331 | 494 | 246 | 0 |
| 73400 | 429 | INSTRUCTIONAL SUPPLIES & MATERIALS | 1,152 | 0 | 0 | 0 |
| 73400 | 499 | OTHER SUPPLIES & MATERIALS | 0 | 0 | 0 | 703 |
| | | | | | | |
| | | TOTAL EARLY CHILDHOOD EDUCATION | 554,646 | 520,573 | 563,433 | 578,103 |
| | | | | | | |
| 76100 | 799 | CAPITAL OUTLAY | 38,846 | 0 | 0 | 0 |
| | | | | | | |
| | | DEBT RELATED EXPENDITURES | | | | |
| 82100 | 602 | PRINCIPAL ON NOTES | 0 | 37,247 | 23,210 | 27,984 |
| 82130 | 602 | PRINCIPAL ON NOTES | 69,000 | 75,245 | 83,625 | 100,312 |
| 82230 | 604 | INTEREST ON NOTES | 0 | 1,316 | 1,880 | 2,124 |
| 82230 | 604 | INTEREST ON NOTES | 63,723 | 45,550 | 45,550 | 45,665 |
| 82230 | 699 | OTHER DEBT SERVICE | 230,219 | 230,219 | 230,219 | 230,219 |
| | | | | | | |
| | | Total Debt Related Expenditures | 362,942 | 389,577 | 384,484 | 406,304 |
| | | | | | | |
| | | OTHER FINANCING SOURCES (USES) | | | | |



General Purpose School Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|----------------|-------------|-----------------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| 99100 | 590 | Transfer to Other Funds | 0 | 0 | 0 | 0 |
| | | Total Expenditures | 24,734,553 | 24,239,856 | 25,252,033 | 25,986,378 |
| | | Surplus/(Deficit) | 1,811,958 | 831,374 | (209,803) | (0) |
| | | Fund Balance as of June 30 | 8,021,984 | 8,853,358 | 7,812,181 | 8,853,358 |



Schools Federal Projects Fund

Summary

| 142 Federal Fund | | | | |
|---------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| Category | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
| Revenues | 3,153,400 | 9,848,345 | 13,229,756 | 5,442,788 |
| Operations | 3,153,400 | 9,848,344 | 13,229,756 | 5,442,788 |
| Net From Operations | 0 | 0 | (0) | 0 |
| Fund Balance | 0 | 0 | 0 | 0 |
| Staffing Level | 28 | 35 | 35 | 35 |



Schools Federal Projects Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|----------------|-------------|--|-----------------------------|----------------------------|------------------------|--------------------------|
| | | Revenues | | | | |
| 47131 | - | CTE PERKINS BASIC VOCATIONAL | 53,187 | 50,576 | 50,576 | 50,000 |
| 47141 | - | TITLE I | 1,108,323 | 1,044,929 | 1,044,929 | 1,040,000 |
| 47143 | - | IDEA PART B | 580,673 | 747,596 | 747,596 | 685,000 |
| 47145 | - | IDEA PRESCHOOL | 12,281 | 20,199 | 20,199 | 18,000 |
| 47146 | - | TITLE III | 15,053 | 18,013 | 18,013 | 18,000 |
| 47147 | - | TITLE IV | 6,324 | 50,260 | 50,260 | 50,000 |
| 47189 | - | TITLE II PART A | 138,531 | 203,780 | 203,780 | 140,000 |
| 47301 | - | ESSER 1 CARES ACT | 461,610 | 452,113 | 452,113 | 0 |
| 47301 | - | ESSER 2 CRRSA | 594,059 | 2,581,470 | 2,581,470 | 0 |
| 47303 | - | LEA REOPENING & PROGRAMMATIC | 53,813 | 0 | 0 | 0 |
| 47304 | - | REMOTE TECHNOLOGY GRANT | 93,511 | 0 | 0 | 0 |
| 47305 | - | INTERNET CONNECTIVITY GRANT | 36,035 | 0 | 0 | 0 |
| 47309 | - | EARLY LITERACY NETWORK | 0 | 80,000 | 80,000 | 0 |
| 47309 | - | TEACHER LITERACY STIPEND GRANT | 0 | 34,000 | 34,000 | 0 |
| 47401 | - | ESSER 3 ARP | 0 | 3,700,000 | 7,081,411 | 3,431,788 |
| 47402 | - | ARP IDEA PART B | 0 | 141,896 | 141,896 | 0 |
| 47404 | - | ARP HOMELESS | 0 | 23,754 | 23,754 | 0 |
| 47590 | - | CONSOLIDATED ADMIN | 0 | 9,861 | 9,861 | 10,000 |
| 47590 | - | EPIDEMIOLOGY GRANT | 0 | 689,899 | 689,899 | 0 |
| | | Total Revenue | 3,153,400 | 9,848,345 | 13,229,756 | 5,442,788 |
| | | Operating Expenditures | | | | |
| | 71100 | Regular Instruction | | | | |
| 71100 | 105 | SUPERVISOR/DIRECTOR | 0 | 0 | 0 | 0 |
| 71100 | 116 | TEACHERS | 335,452 | 320,859 | 347,660 | 295,094 |
| 71100 | 163 | EDUCATIONAL ASSISTANTS | 40,507 | 180,720 | 522,955 | 371,836 |
| 71100 | 189 | OTHER SALARIES & WAGES | 0 | 190,671 | 645,400 | 443,729 |
| 71100 | 195 | SUB TEACHERS - CERTIFIED | 0 | 9,800 | 14,330 | 0 |
| 71100 | 198 | SUB TEACHERS - NON-CERTIFIED | 0 | 9,065 | 0 | 23,255 |
| 71100 | 201 | SOCIAL SECURITY | 20,532 | 23,086 | 89,303 | 52,955 |
| 71100 | 204 | STATE RETIREMENT | 29,245 | 34,478 | 143,455 | 71,010 |
| 71100 | 206 | LIFE INSURANCE | 409 | 821 | 1,488 | 960 |
| 71100 | 207 | MEDICAL INSURANCE | 33,066 | 59,056 | 153,222 | 62,961 |
| 71100 | 212 | EMPLOYER MEDICARE | 5,243 | 6,416 | 21,214 | 13,134 |
| 71100 | 217 | RETIRE HYBRID STABILIZATION | 0 | 0 | 0 | 0 |
| 71100 | 311 | CONTRACTS W/ OTHER SCHOOLS | 0 | 0 | 4,191 | 5,000 |
| 71100 | 369 | CONTRACTED SUBS CERTIFIED | 24,005 | 13,273 | 37,895 | 0 |
| 71100 | 370 | CONTRACTED SUBS NON-CERTIFIED | 0 | 5,980 | 0 | 0 |
| 71100 | 399 | OTHER CONTRACTED SERVICES | 139,737 | 87,350 | 108,097 | 108,097 |
| 71100 | 429 | INSTRUCTIONAL SUPPLIES & MATERIALS | 176,252 | 102,056 | 204,300 | 56,610 |
| 71100 | 471 | SOFTWARE | 19,236 | 90,370 | 96,730 | 0 |
| 71100 | 499 | OTHER SUPPLIES & MATERIALS | 12,570 | 5,322 | 5,322 | 5,322 |
| 71100 | 599 | OTHER CHARGES | 475 | 0 | 0 | 0 |
| 71100 | 722 | REGULAR INSTRUCTION EQUIPMENT | 272,255 | 454,254 | 429,324 | 32,808 |
| | | Total Regular Instruction Program | 1,108,984 | 1,593,576 | 2,824,885 | 1,542,772 |
| | 71200 | Special Education Program | | | | |
| 71200 | 116 | TEACHERS | 215,450 | 218,580 | 252,884 | 227,323 |
| 71200 | 130 | SOCIAL WORKERS | 0 | 0 | 0 | 0 |
| 71200 | 163 | EDUCATIONAL ASSISTANTS | 156,030 | 159,733 | 166,715 | 173,728 |
| 71200 | 171 | SPEECH PATHOLOGIST | 0 | 0 | 0 | 0 |
| 71200 | 189 | OTHER SALARIES & WAGES | 2,795 | 540 | 0 | 551 |
| 71200 | 198 | SUB TEACHERS - NON-CERTIFIED | 0 | 215 | 0 | 1,266 |



Schools Federal Projects Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|----------------|-------------|------------------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| 71200 | 201 | SOCIAL SECURITY | 21,780 | 22,029 | 25,631 | 28,484 |
| 71200 | 204 | STATE RETIREMENT | 34,703 | 32,921 | 31,943 | 34,080 |
| 71200 | 206 | LIFE INSURANCE | 673 | 728 | 665 | 750 |
| 71200 | 207 | MEDICAL INSURANCE | 51,008 | 52,993 | 50,626 | 56,702 |
| 71200 | 212 | EMPLOYER MEDICARE | 5,094 | 5,280 | 5,994 | 5,440 |
| 71200 | 217 | RETIRE HYBRID STABILIZATION | 0 | 0 | 0 | 0 |
| 71200 | 312 | CONTRACTS W/ PRIVATE AGENCIES | 11,380 | 12,516 | 12,516 | 12,516 |
| 71200 | 336 | MAINT & REPAIR - EQUIPMENT | 117 | 0 | 8,500 | 8,500 |
| 71200 | 369 | CONTRACTED SUBS CERTIFIED | 1,232 | 1,596 | 4,750 | 0 |
| 71200 | 370 | CONTRACTED SUBS NON-CERTIFIED | 88 | 39 | 3,775 | 0 |
| 71200 | 399 | OTHER CONTRACTED SERVICES | 0 | 0 | 0 | 0 |
| 71200 | 429 | INSTRUCTIONAL SUPPLIES & MATERIALS | 6,276 | 66,456 | 142,107 | 26,384 |
| 71200 | 499 | OTHER SUPPLIES & MATERIALS | 0 | 0 | 0 | 0 |
| 71200 | 599 | OTHER CHARGES | 0 | 0 | 0 | 0 |
| 71200 | 725 | SPECIAL EDUCATION EQUIPMENT | 11,928 | 7,133 | 7,800 | 7,850 |
| | | Total Special Education Program | 518,554 | 580,758 | 713,906 | 583,572 |
| 71300 | | Vocational Education Program | | | | |
| 71300 | 336 | MAINT & REPAIR - EQUIPMENT | 0 | 2,202 | 2,202 | 2,339 |
| 71300 | 429 | INSTRUCTIONAL SUPPLIES & MATERIALS | 12,500 | 7,500 | 7,500 | 7,500 |
| 71300 | 499 | OTHER SUPPLIES & MATERIALS | 10,000 | 9,643 | 9,643 | 9,643 |
| 71300 | 730 | VOCATIONAL EQUIPMENT | 26,862 | 16,367 | 16,367 | 16,367 |
| | | Total Vocational Education | 49,362 | 35,712 | 35,712 | 35,849 |
| 72110 | | Attendance | | | | |
| 72110 | 105 | SUPERVISOR/DIRECTOR | 9,000 | 0 | - | 0 |
| 72110 | 204 | STATE RETIREMENT | 924 | 0 | - | 0 |
| 72110 | 212 | EMPLOYER MEDICARE | 131 | 0 | - | 0 |
| | | Total Attendance | 10,055 | 0 | 0 | 0 |
| 72120 | | Health Services | | | | |
| 72120 | 131 | MEDICAL PERSONNEL | 0 | 0 | 21,000 | 0 |
| 72120 | 201 | SOCIAL SECURITY | 0 | 0 | 1,320 | 0 |
| 72120 | 204 | STATE RETIREMENT | 0 | 0 | 1,743 | 0 |
| 72120 | 206 | LIFE INSURANCE | 0 | 0 | 48 | 0 |
| 72120 | 212 | EMPLOYER MEDICARE | 0 | 0 | 305 | 0 |
| 72120 | 312 | CONTRACTS W/ PRIVATE AGENCIES | 0 | 284,336 | 363,575 | 0 |
| 72120 | 399 | OTHER CONTRACTED SERVICES | 5,472 | 0 | 5,855 | 0 |
| 72120 | 413 | DRUGS & MEDICAL SUPPLIES | 0 | 1,544 | 4,920 | 0 |
| 72120 | 735 | HEALTH EQUIPMENT | 0 | 621 | 1,200 | 0 |
| | | Total Health Services | 5,472 | 286,501 | 399,965 | 0 |
| 72130 | | Other Student Support | | | | |
| 72130 | 130 | SOCIAL WORKERS | 29,000 | 94,086 | 230,200 | 131,339 |
| 72130 | 162 | CLERICAL PERSONNEL | 0 | 18,869 | 52,189 | 0 |
| 72130 | 201 | SOCIAL SECURITY | 0 | 6,745 | 14,739 | 8,264 |
| 72130 | 204 | STATE RETIREMENT | 0 | 8,193 | 23,648 | 15,729 |
| 72130 | 206 | LIFE INSURANCE | 0 | 265 | 36 | 270 |
| 72130 | 207 | MEDICAL INSURANCE | 0 | 19,922 | 24,884 | 12,500 |
| 72130 | 212 | EMPLOYER MEDICARE | 0 | 1,578 | 3,617 | 1,933 |
| 72130 | 217 | RETIRE HYBRID STABILIZATION | 0 | 474 | 0 | 0 |
| 72130 | 355 | TRAVEL | 0 | 7,000 | 7,000 | 7,000 |
| 72130 | 499 | OTHER SUPPLIES & MATERIALS | 9,444 | 4,563 | 19,799 | 9,255 |



Schools Federal Projects Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|----------------|-------------|--|-----------------------------|----------------------------|------------------------|--------------------------|
| 72130 | 524 | IN SERVICE/STAFF DEVELOPMENT | 2,235 | 2,235 | 2,235 | 2,235 |
| | | Total Other Student Support | 40,679 | 163,930 | 378,348 | 188,525 |
| | 72210 | Regular Instruction Program Support | | | | |
| 72210 | 138 | INSTRU COMPUTER PERSONNEL | 0 | 131,457 | 131,359 | 0 |
| 72210 | 161 | SECRETARY(S) | 19,936 | 8,289 | 8,928 | 8,300 |
| 72210 | 162 | CLERICAL PERSONNEL | 0 | 1,336 | 1,336 | 0 |
| 72210 | 169 | PART TIME PERSONNEL | 58,656 | 66,611 | 66,914 | 69,275 |
| 72210 | 188 | BONUS | 0 | 0 | 16,000 | 0 |
| 72210 | 189 | OTHER SALARIES & WAGES | 488,515 | 378,947 | 660,536 | 551,588 |
| 72210 | 195 | SUB TEACHERS - CERTIFIED | 0 | 6,700 | 123,711 | 123,700 |
| 72210 | 196 | IN SERVICE TRAINING | 0 | 0 | 0 | 0 |
| 72210 | 201 | SOCIAL SECURITY | 32,300 | 31,605 | 50,388 | 48,680 |
| 72210 | 204 | STATE RETIREMENT | 50,382 | 49,930 | 76,845 | 74,526 |
| 72210 | 206 | LIFE INSURANCE | 625 | 1,032 | 1,792 | 1,100 |
| 72210 | 207 | MEDICAL INSURANCE | 35,605 | 52,263 | 54,502 | 53,841 |
| 72210 | 212 | EMPLOYER MEDICARE | 8,248 | 7,915 | 11,863 | 11,403 |
| 72210 | 399 | OTHER CONTRACTED SERVICES | 0 | 10,500 | 90,500 | 10,500 |
| 72210 | 524 | IN SERVICE/STAFF DEVELOPMENT | 89,229 | 35,271 | 101,305 | 47,092 |
| 72210 | 599 | OTHER CHARGES | 512 | 0 | 2,000 | 15,484 |
| | | Total Regular Instruction Program Support | 784,008 | 781,856 | 1,397,979 | 1,015,491 |
| | 72220 | Special Education Program Support | | | | |
| 72220 | 124 | PSYCHOLOGICAL PERSONNEL | 59,160 | 121,181 | 62,118 | 61,548 |
| 72220 | 201 | SOCIAL SECURITY | 3,580 | 3,606 | 3,873 | 3,844 |
| 72220 | 204 | STATE RETIREMENT | 4,152 | 6,200 | 6,374 | 6,200 |
| 72220 | 206 | LIFE INSURANCE | 113 | 129 | 113 | 130 |
| 72220 | 207 | MEDICAL INSURANCE | 5,219 | 6,122 | 5,261 | 6,551 |
| 72220 | 212 | EMPLOYER MEDICARE | 837 | 843 | 906 | 900 |
| 72220 | 312 | CONTRACTS W/ PRIVATE AGENCIES | 300 | 40,879 | 40,879 | 19,055 |
| 72220 | 322 | EVALUATION & TESTEING | 469 | 467 | 4,000 | 4,000 |
| 72220 | 499 | OTHER SUPPLIES & MATERIALS | 0 | 2,000 | 2,000 | 2,000 |
| 72220 | 524 | IN SERVICE/STAFF DEVELOPMENT | 1,199 | 0 | 3,950 | 3,200 |
| 72220 | 790 | OTHER EQUIPMENT | 0 | 1,263 | 1,500 | 0 |
| | | Total Special Education Support | 75,029 | 182,691 | 130,973 | 107,428 |
| | 72230 | Vocational Education Program Support | | | | |
| 72230 | 524 | IN SERVICE/STAFF DEVELOPMENT | 1,590 | 2,387 | 3,100 | 2,387 |
| | | Total Vocational Education Program Support | 1,590 | 2,387 | 3,100 | 2,387 |
| | 72250 | Information Technology | | | | |
| 72250 | 350 | INTERNET CONNECTIVITY | 2,999 | 0 | 0 | 0 |
| 72250 | 399 | OTHER CONTRACTED SERVICES | 0 | 0 | 8,750 | 302,726 |
| 72250 | 790 | OTHER EQUIPMENT | 36,035 | 0 | 0 | 0 |
| | | Total Information Technology | 39,034 | 0 | 8,750 | 302,726 |
| | 72620 | Maintenance of Plant | | | | |
| 72620 | 167 | MAINTENANCE PERSONNEL | 0 | 55,000 | 104,000 | 0 |
| 72620 | 201 | SOCIAL SECURITY | 0 | 2,720 | 7,130 | 0 |
| 72620 | 204 | STATE RETIREMENT | 0 | 4,019 | 11,811 | 0 |
| 72620 | 206 | LIFE INSURANCE | 0 | 85 | 0 | 0 |
| 72620 | 207 | MEDICAL INSURANCE | 0 | 6,520 | 10,400 | 0 |



Schools Federal Projects Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|----------------|-------------|---------------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| 72620 | 212 | EMPLOYER MEDICARE | 0 | 637 | 1,668 | 0 |
| 72620 | 418 | EQUIPMENT & MACHINERY PARTS | 2,400 | 0 | 0 | 0 |
| 72620 | 499 | OTHER SUPPLIES & MATERIALS | 55,284 | 0 | 2,561 | 0 |
| | | Total Maintenance of Plant | 57,684 | 68,980 | 137,569 | 0 |
| 72710 | | Transportation | | | | |
| 72710 | 312 | CONTRACTS W/ PRIVATE AGENCIES | 7,266 | 7,000 | 113,580 | 7,000 |
| | | Total Transportation | 7,266 | 7,000 | 113,580 | 7,000 |
| 73100 | | Nutrition | | | | |
| 73100 | 710 | FOOD SERVICE EQUIPMENT | 6907 | 0 | 93 | 0 |
| | | Total Nutrition | 6,907 | 0 | 93 | 0 |
| 73400 | | Early Childhood Education | | | | |
| 73400 | 116 | Teachers | 0 | 0 | 0 | 0 |
| 73400 | 162 | Clerical Personnel | 0 | 0 | 0 | 0 |
| 73400 | 163 | Educational Assistants | 0 | 0 | 0 | 0 |
| 73400 | 189 | Other Salaries & Wages | 0 | 0 | 0 | 0 |
| 73400 | 201 | Social Security | 0 | 0 | 0 | 0 |
| 73400 | 204 | State Retirement | 0 | 0 | 0 | 0 |
| 73400 | 206 | Life Insurance | 0 | 0 | 0 | 0 |
| 73400 | 207 | Medical Insurance | 0 | 0 | 0 | 0 |
| 73400 | 212 | Employer Medicare | 0 | 0 | 0 | 0 |
| 73400 | 369 | Contracted Substitutes Certifi | 0 | 0 | 0 | 0 |
| 73400 | 370 | Contracted Substitutes Non-Cer | 0 | 0 | 0 | 0 |
| 73400 | 399 | Other Contracted Services | 0 | 0 | 0 | 0 |
| 73400 | 429 | Instructional Supplies & Mater | 0 | 0 | 0 | 0 |
| 73400 | 449 | Textbooks Bound | 0 | 0 | 0 | 0 |
| 73400 | 499 | Other Supplies & Materials | 0 | 0 | 0 | 0 |
| 73400 | 524 | In-Service/Staff Development | 0 | 0 | 0 | 0 |
| 73400 | 722 | Reg Inst Equipment | 0 | 0 | 0 | 0 |
| | | Total Early Childhood Education | 0 | 0 | 0 | 0 |
| | | Capital Improvements | | | | |
| 76100 | 706 | BUILDING CONSTRUCTION | - | - | 444,700 | - |
| 76100 | 707 | BUILDING IMPROVEMENTS | 448,776 | 5,614,686 | 5,874,059 | 1,330,403 |
| 99100 | 504 | INDIRECT COST | - | 530,268 | 766,137 | 326,635 |
| | | Total Capital Improvements | 448,776 | 6,144,954 | 7,084,896 | 1,657,038 |
| 99100 | | Transfers Out | | | | |
| 99100 | 504 | Indirect Cost | 0 | 0 | 0 | 0 |
| | | Total Other | 0 | 0 | 0 | 0 |
| | | Total Expenditures | 3,153,400 | 9,848,344 | 13,229,756 | 5,442,788 |
| | | Net From Operations | 0 | 0 | 0 | 0 |



School Nutrition Fund

Summary

| 143 Nutrition Fund | | | | |
|---------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| Category | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
| Revenues | 1,402,614 | 1,823,383 | 1,849,693 | 1,788,947 |
| Operations | 1,367,948 | 1,786,091 | 1,849,693 | 1,788,947 |
| Net From Operations | 34,666 | 37,292 | 0 | 0 |
| Fund Balance | 645,472 | 682,764 | 645,472 | 682,764 |
| Staffing Level | 28 | 27 | 28 | 28 |



School Nutrition Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|----------------|-------------|--------------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| | | Revenues | | | | |
| 43522 | - | Lunch Payments - Adults | 9,256 | 22,000 | 22,000 | 23,000 |
| 43525 | - | Ala Carte | 4,567 | 40,000 | 40,000 | 37,000 |
| 44110 | - | BANK INTEREST | 260 | 220 | 220 | 350 |
| 44570 | - | CONTRIBUTIONS & GIFTS | 7,151 | 1,800 | 1,800 | 1,800 |
| 46520 | - | SCHOOL FOOD SERVICE FROM STATE | 16,523 | 16,500 | 16,500 | 13,000 |
| 47111 | - | USDA COMMODITIES | 130,359 | 137,808 | 137,808 | 145,257 |
| 48130 | | OTHER - DONATIONS | 6,000 | | - | 0 |
| 47114 | - | USDA Other | 1,228,498 | 1,605,055 | 1,631,365 | 1,568,540 |
| | | Total Revenue | 1,402,614 | 1,823,383 | 1,849,693 | 1,788,947 |
| | | OPERATING EXPENDITURES | | | | |
| | | Food Service 73100 | | | | |
| 73100 | 105 | SUPERVISOR/DIRECTOR | 212,368 | 216,424 | 220,675 | 220,201 |
| 73100 | 165 | CAFETERIA PERSONNEL | 294,317 | 335,660 | 369,787 | 371,997 |
| 73100 | 188 | BONUS | 26,500 | 3,112 | 3,440 | 0 |
| 73100 | 201 | SOCIAL SECURITY | 30,771 | 32,921 | 34,460 | 33,301 |
| 73100 | 204 | STATE RETIREMENT | 32,817 | 33,112 | 56,587 | 34,478 |
| 73100 | 206 | LIFE INSURANCE | 627 | 661 | 1,024 | 685 |
| 73100 | 207 | MEDICAL INSURANCE | 91,322 | 97,382 | 94,546 | 99,532 |
| 73100 | 212 | EMPLOYER MEDICARE | 7,193 | 7,699 | 8,064 | 7,790 |
| 73100 | 305 | AUDIT SERVICES | 0 | 0 | 0 | 0 |
| 73100 | 311 | CONTRACTS W/ OTHER SCHOOLS | 0 | 0 | 0 | 0 |
| 73100 | 336 | MAINT & REPAIR - EQUIPMENT | 9,440 | 13,279 | 19,500 | 15,000 |
| 73100 | 399 | OTHER CONTRACTED SERVICES | 11,120 | 9,932 | 11,900 | 12,300 |
| 73100 | 422 | FOOD SUPPLIES | 475,118 | 719,320 | 719,320 | 730,787 |
| 73100 | 451 | UNIFORMS | 800 | 2,327 | 2,327 | 2,620 |
| 73100 | 469 | USDA COMMODITIES | 130,359 | 137,808 | 137,808 | 145,257 |
| 73100 | 499 | OTHER SUPPLIES & MATERIALS | 35,271 | 105,893 | 105,893 | 98,000 |
| 73100 | 524 | IN SERVICE/STAFF DEVELOPMENT | 1,467 | 50,600 | 44,400 | 2,000 |
| 73100 | 599 | OTHER CHARGES | 0 | 0 | 0 | 0 |
| 73100 | 710 | FOOD SERVICE EQUIPMENT | 8,458 | 19,962 | 19,962 | 15,000 |
| | | Total Expenditures | 1,367,948 | 1,786,091 | 1,849,693 | 1,788,947 |
| | | Net Budget | 34,666 | 37,292 | 0 | 0 |



School Capital Projects Fund

Summary

| 177 Capital Projects Fund | | | | |
|---------------------------|-----------------------------|----------------------------|-------------------------|--------------------------|
| Category | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
| Revenues | 740,091 | 573,500 | 2,506,840 | 1,716,886 |
| Capital Expenditures | 1,210,968 | 2,630,340 | 2,506,840 | 1,716,886 |
| Transfers | 0 | 0 | 0 | 0 |
| Net | (470,877) | (2,056,840) | 0 | 0 |
| Fund Balance | <u><u>3,849,931</u></u> | <u><u>1,793,091</u></u> | <u><u>3,849,931</u></u> | <u><u>1,793,091</u></u> |



School Capital Projects Fund

Line Item Detail

| Account Number | Object Code | Name | FY 2021 Actual Expenditures | FY 2022 Estimated Forecast | FY 2022 Adopted Budget | FY 2023 Requested Budget |
|----------------|-------------|-----------------------------------|-----------------------------|----------------------------|------------------------|--------------------------|
| | | Revenues | | | | |
| 44990 | - | OTHER LOCAL REVENUE | 730,092 | 450,000 | 450,000 | 1,616,886 |
| 48610 | - | DONATIONS | 9,999 | 123,500 | - | 100,000 |
| 49500 | - | OTHER LOANS | - | - | - | - |
| 49800 | - | TRANSFER IN FUND 141 | - | - | 2,056,840 | - |
| | | Total Revenues | 740,091 | 573,500 | 2,506,840 | 1,716,886 |
| | | Expenditures 91300 | | | | |
| 91300 | 706 | BUILDING CONSTRUCTION | - | 158,936 | 158,936 | - |
| 91300 | 707 | BUILDING IMPROVEMENTS | 104,704 | 161,020 | 161,020 | - |
| 91300 | 790 | OTHER EQUIPMENT | 267,910 | 102,454 | 102,454 | - |
| 91300 | 799 | OTHER CAPITAL OUTLAY | 838,354 | 2,207,930 | 2,084,430 | 1,716,886 |
| | | Total Capital Expenditures | 1,210,968 | 2,630,340 | 2,506,840 | 1,716,886 |
| | | Transfers | | | | |
| 49800 | - | Transfer in Fund 141 | - | - | - | - |
| 49810 | - | City General Fund Transfer | - | - | - | - |
| | | Net Budget | (470,877) | (2,056,840) | - | - |

