

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

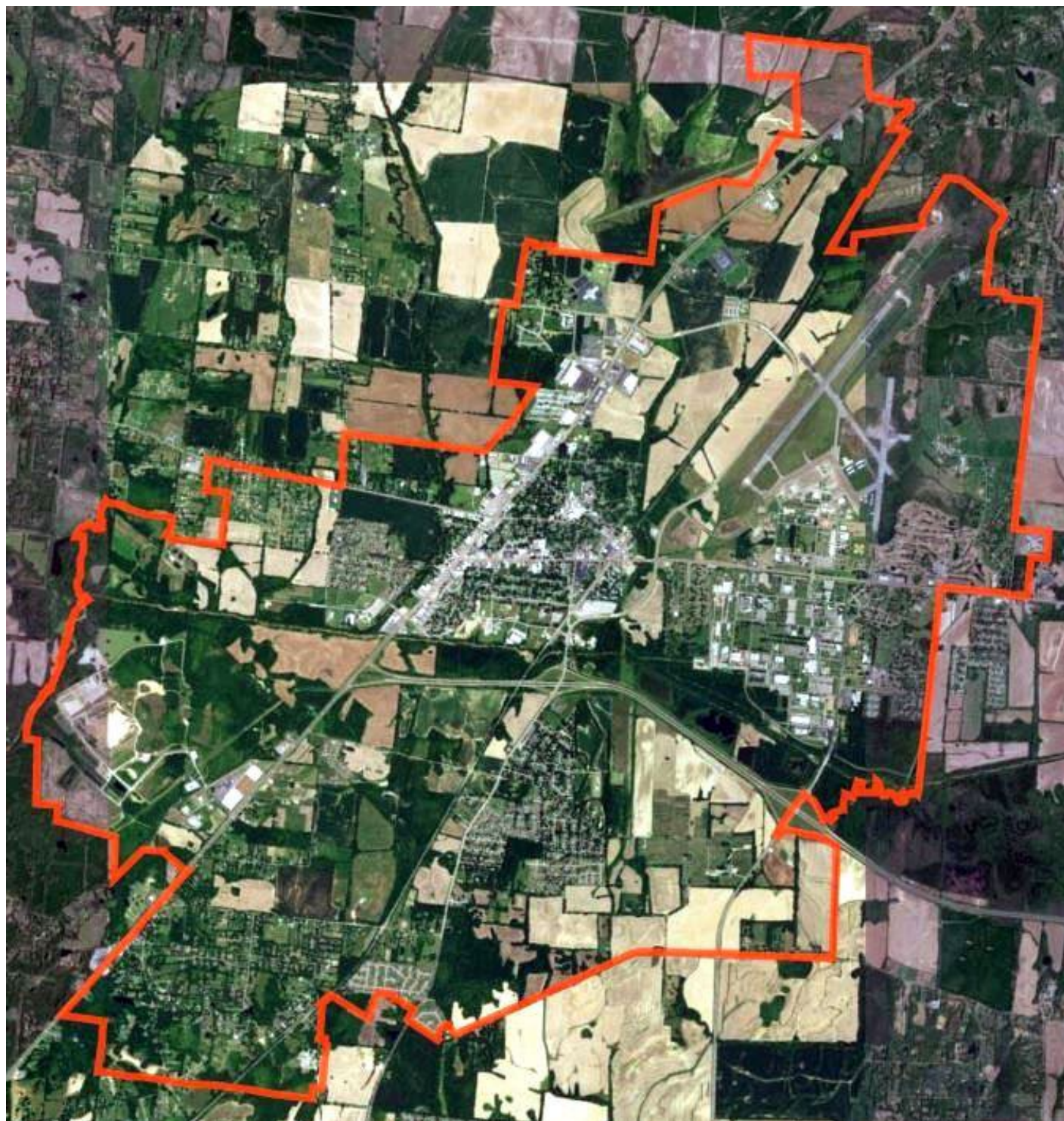
Appointed Officials

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	<u>7</u>
	110

Elected and Appointed Officials

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

Sanitation Fund	9
Water Fund	7
Sewer Fund	<u>10</u>
Total City Positions	<u>144</u>

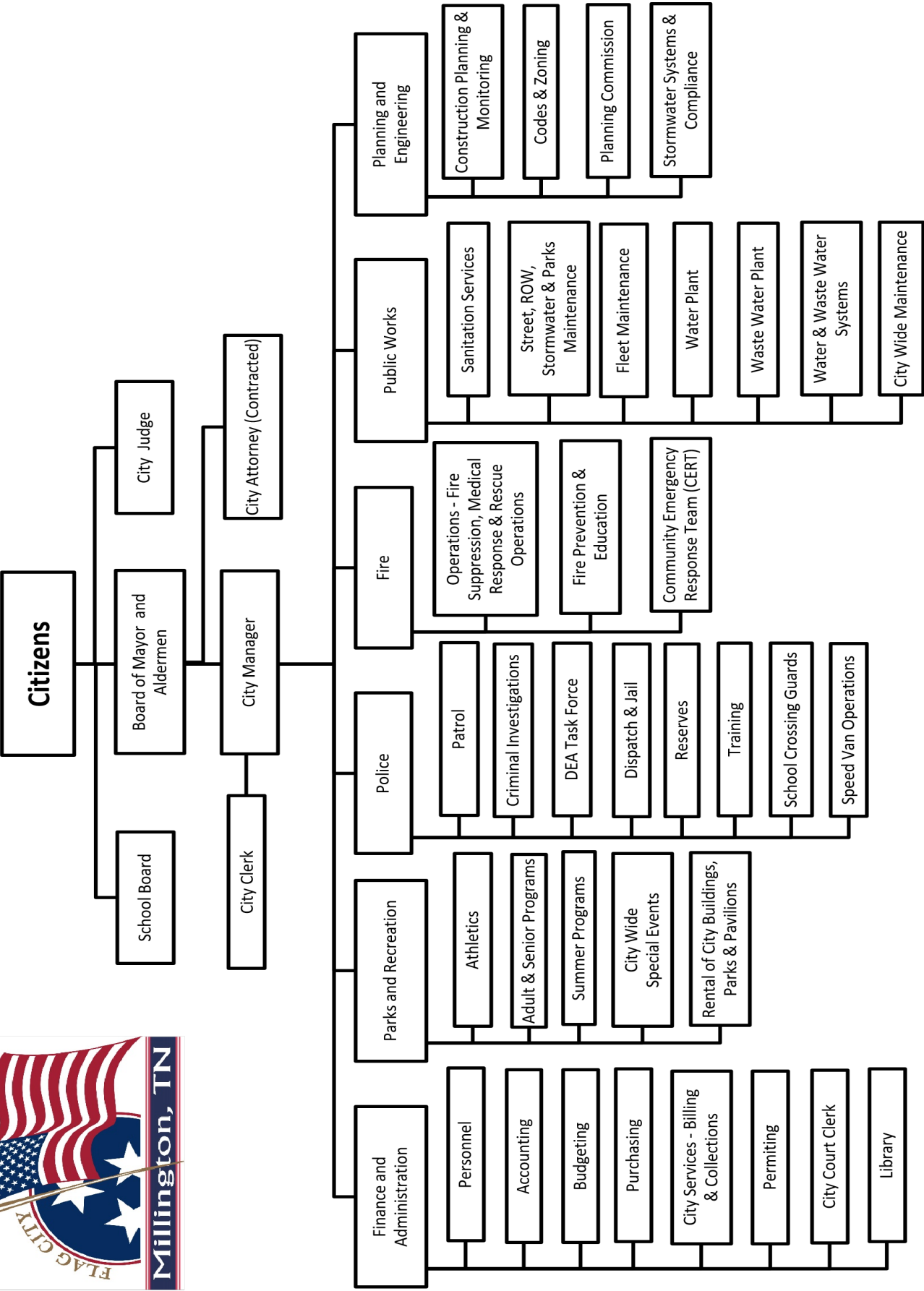
Total Positions excluding Elected Officials	<u>136</u>
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Municipal Schools

General Purpose School Fund	280
School Federal Projects Fund	35
School Nutrition Fund	<u>28</u>
Total School Positions	<u>343</u>

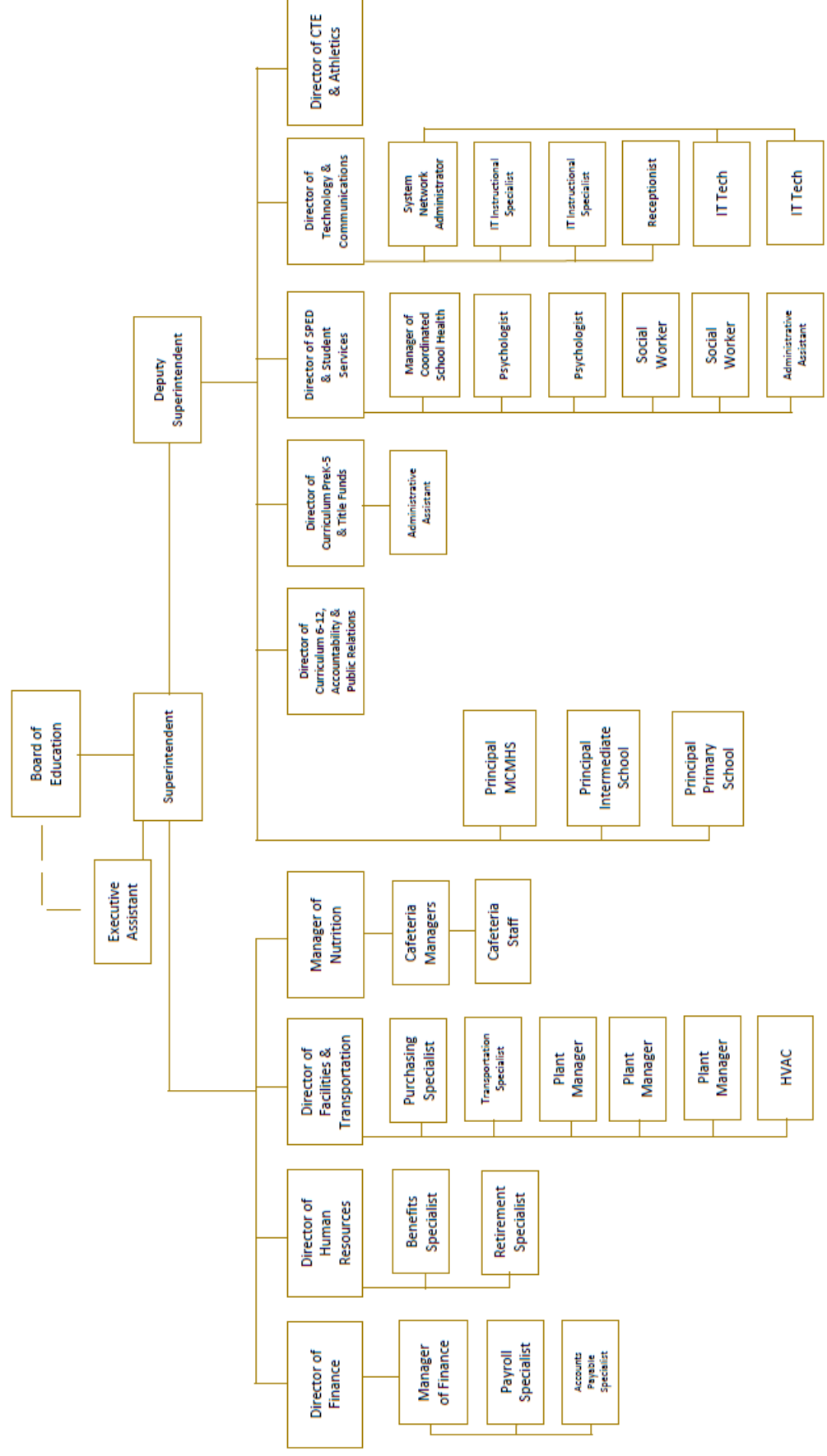


City of Millington





MMSD Leadership Chart 2021-22



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

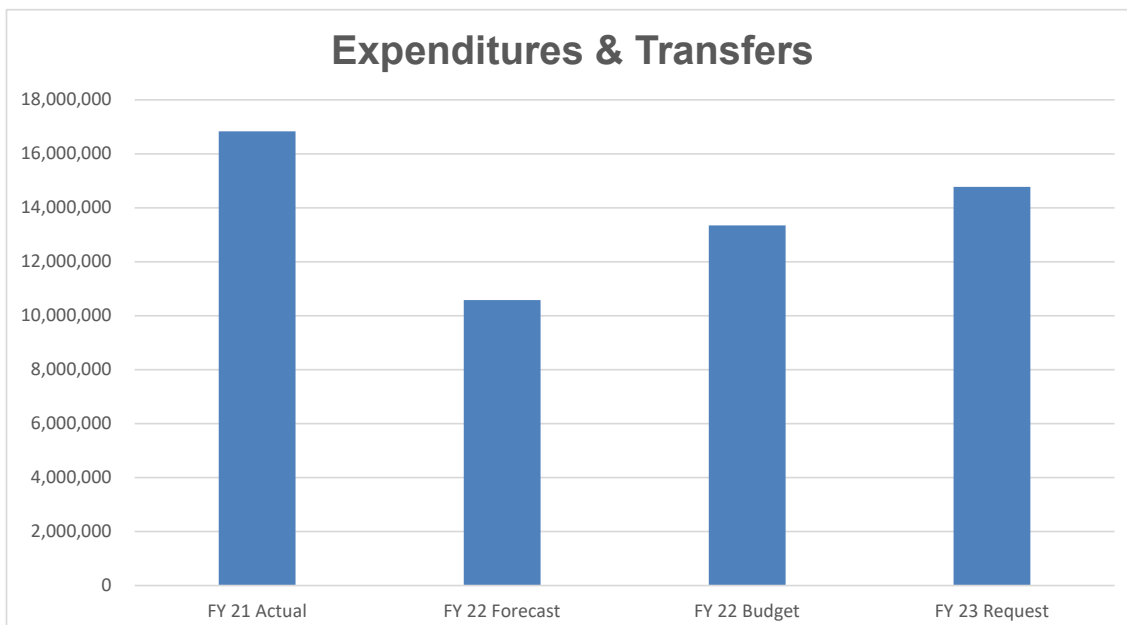
						FY 2023 Debt Service Payments		
		Issued and Not Drawn	Amount Outstanding at 6/30/22	Interest Rate	Payment Fund	Principal	Interest	Total Debt Service
Loan Agreements - General Government - General Fund								
1	20 Year Loan Agreement from First Horizon Bank NA through TML, issued May 2013	-	707,000	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
						Recap	Principal	Interest
						General Fund	\$ 915,000	\$ 381,218
						General Purpose School Fund	78,000	43,665
						Water Fund	434,000	347,200
						Sewer Fund	136,344	25,980
						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

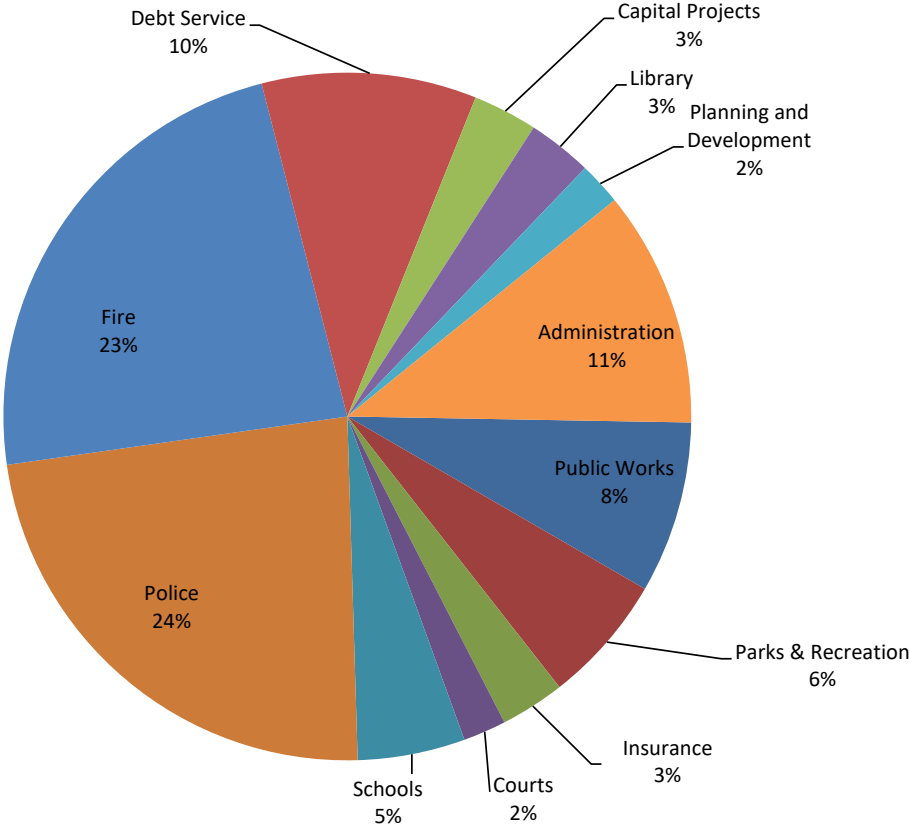
The General Fund is the primary operating fund of the City and accounts for all financial resources of the general government not specifically provided for in other funds. Most of the essential services such as fire and police protection, community services and general administration are reported in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



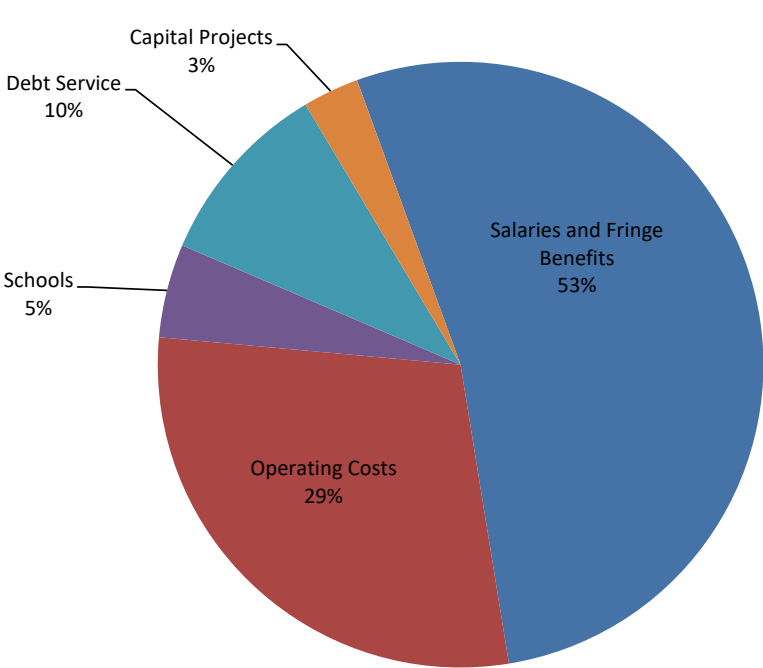
Combined Operating Budget		FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 Request
Revenues					
Total Revenues		18,711,638	14,513,756	13,346,458	14,769,752
Expenditures & Transfers					
Finance and Administration					
Finance and Administration		901,896	1,117,660	1,204,572	1,321,777
General Government		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
<i>Total Finance and Administration</i>		2,285,224	2,457,684	2,672,720	3,331,415
Debt Service		4,386,337	905,612	1,046,598	1,417,883
Planning and Economic Development		260,145	206,841	310,148	263,028
Police		3,088,933	3,064,228	3,385,517	3,414,212
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
<i>Total Public Works</i>		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
<i>Total Parks & Recreation</i>		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		-	115,370	115,370	115,370
Transfer to/from CIP Fund		2,055,100	(1,153,000)	500,000	500,000
Transfer to/from Schools Fund		500,000	500,000	500,000	500,000
<i>Total Transfers</i>		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



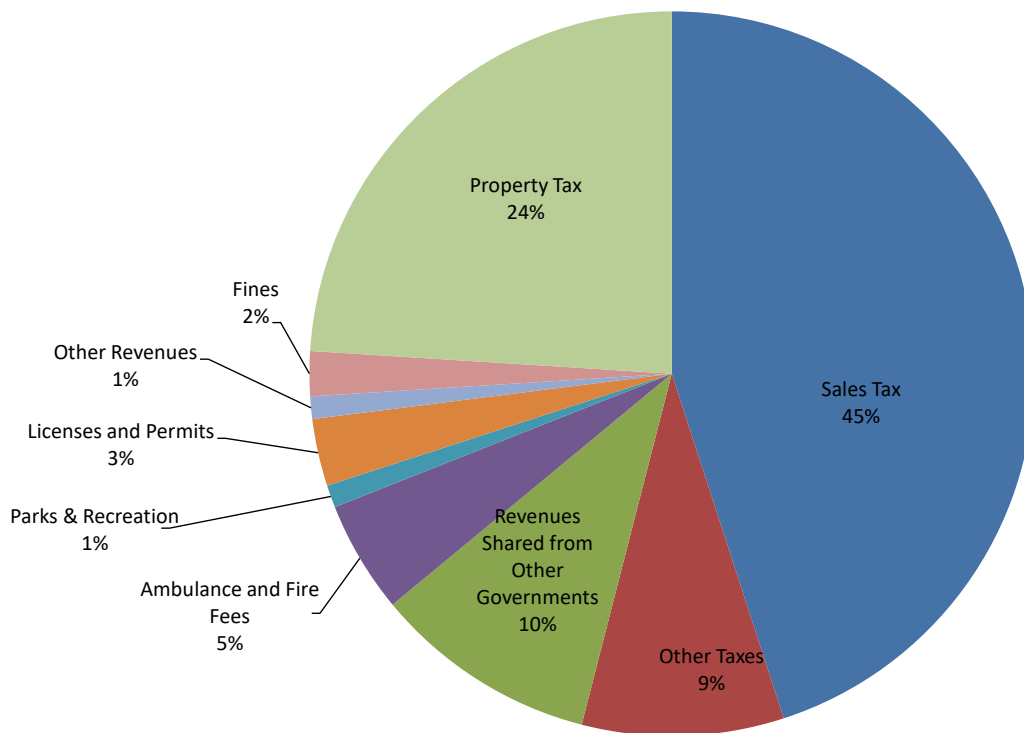
General Fund Cost by Type



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 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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		19



General Fund

Administration Section Line Item Detail

Acct #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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

Acct #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 Request
	PERSONNEL (41400)				
	OPERATING EXPENDITURES				
245	Telephone	-	872	-	1,000
263	Lease & Maintenance Agreements *	665	7,180	4,200	4,200
310	Office & Operational Supplies	391	900	900	900
333	Tools, Furniture & Equipment	-	1,200	1,200	1,200
	Total Operations	1,056	10,152	6,300	7,300
	Total Personnel Department	1,056	10,152	6,300	7,300
	* 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	<u>3,292,643</u>	<u>201,222</u>	<u>1,891,989</u>	<u>2,453,508</u>

General Fund

General Govt Section Line Item Detail

Acct #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 Loan	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 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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		FY 2021	FY 2022	FY 2022	FY 2023
#	Account Name	Actual	Forecast	Budget	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	4,386,337	905,612	1,046,598	1,417,883



General Fund

Debt Service Department Line Item Detail

		Acct		FY 2021	FY 2022	FY 2022	FY 2023
		#	Account Name	Actual	Forecast	Budget	Request
			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	56,000
110	49100	606	Principal - First TN 2015 Loan	214,500	391,000	391,000	402,000
110	49100	608	Principal - Security Bank 2018 MMS	-	-	-	78,000
110	49100	609	Principal - 2021 Refunding Series	-		200,470	205,000
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	20,532
110	49100	656	Interest - First TN 2015 loan	127,249	144,480	144,480	132,506
110	49100	657	Interest - First TN 2019 loan	-	147,409	147,409	147,000
110	49100	658	Interest - 2020 Refunding Series MMS	-	86,112	86,112	43,665
110	49100	662	Int - Refunding thru TML 2021 Farmers Bank	-	14,828	-	-
110	49100	663	Int Vet Pkwy Loan #68506 Southern Security	-	43,056	-	81,180
			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 #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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	3,088,933	3,064,228	3,385,517	3,414,212
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		44
POST Certified Positions		32



General Fund

Police Department Line Item Detail

Acct #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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	3,091,150	3,211,823	3,217,676	3,413,011
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 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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



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 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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		<u>7</u>

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
	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	12,353	16,310	26,695	28,693

General Fund

Parks and Recreation - Youth Section Line Item Detail

Acct #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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		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 #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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	274,247	409,505	405,100	417,650
	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 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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		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 #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 #	Account Name	FY 2021 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 Actual	FY 2022 Forecast	FY 2022 Budget	FY 2023 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 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		FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
#	Account Name	Budget	Forecast	Proposed	Proposed	Proposed	Proposed	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	FEE 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 STABLIZATION	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 STABLIZATION	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 STABLIZATION	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



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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 PRICIPAL	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 STABLIZATION	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 STABLIZATION	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
82330	604	INTEREST ON NOTES	63,723	45,550	45,550	45,665
82330	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	3,849,931	1,793,091	3,849,931	1,793,091



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)	-	-

