

Adopted Budget Fiscal Year 2024

Public Hearing June 12, 2023



Terry Jones, Mayor

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First Reading May 8, 2023

Public Hearing June 12, 2023

City of Millington

City Officials

Board of Mayor and Aldermen

Terry Jones, Mayor
Al Bell, Alderman
Chris Ford, Alderman
Don Lowry, Alderman

Mike Caruthers, Vice Mayor
Larry Dagen, Alderman
Bethany Huffman, Alderman
Thomas McGhee, Alderman

School Board

Barbara Halliburton, Chairman
Debra Clifton, Member
Christopher Denson, Member
Brian McGovern, Member

Cody Childress, Member
Amanda Compton, Member
Marlon Evans, Member

Courts

Mark McDaniel, Judge

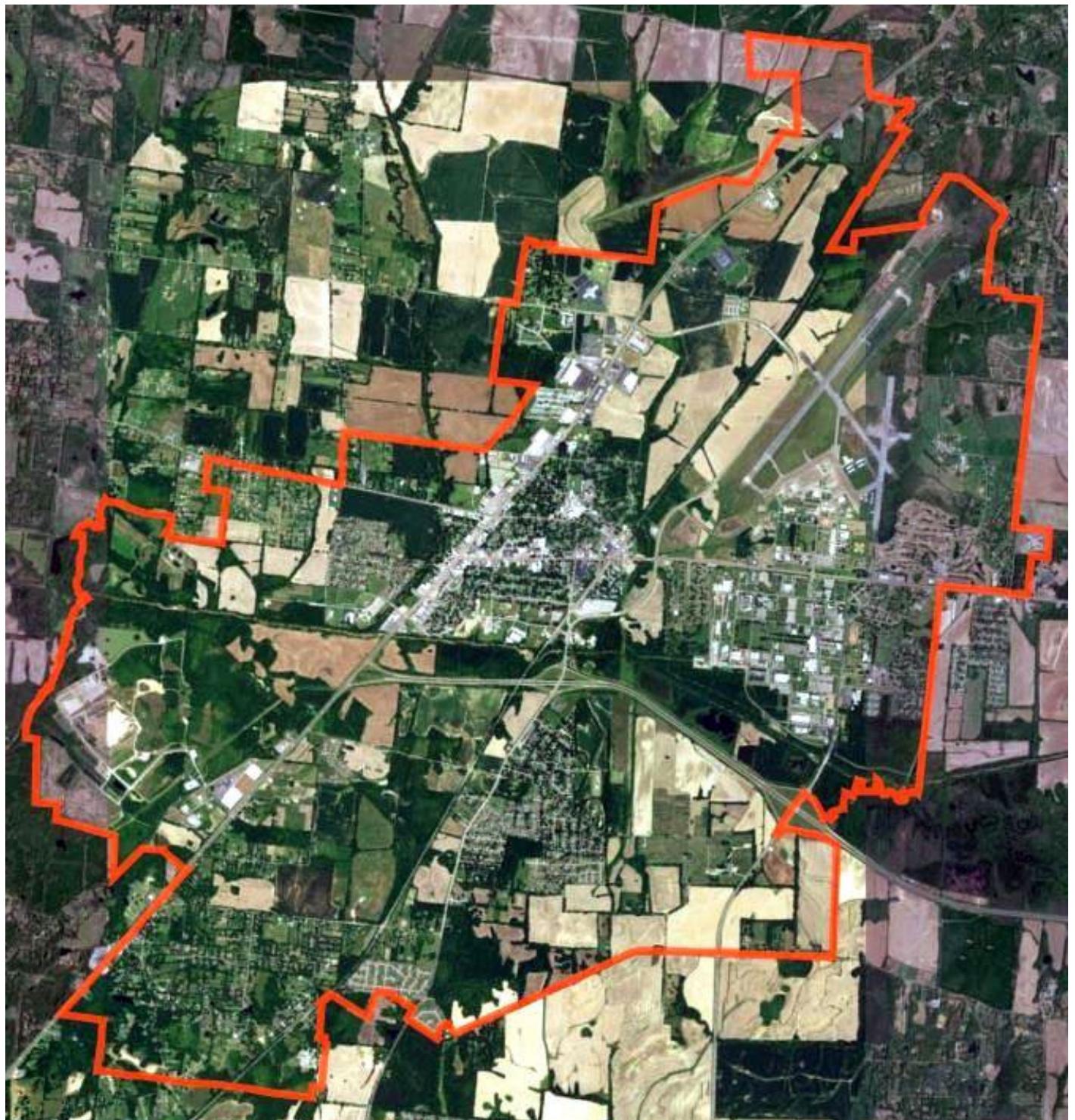
Appointed Officials

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

Department Directors

Gary Graves, Public Safety & Fire
Jimmy Black, Public Works
Randy Hendon, Finance and Administration
Chris Stokes, Chief of Police

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 2024 Budget Highlights

- **No changes in service levels – Continued funding for vital services including Police, Fire, Sanitation, Public Works and Parks and Recreation.**
- **Property Tax rate remains the same at \$1.40.**
- **City funding for Schools continues at \$500,000 for maintenance of effort.**
- **Continued effort to reduce blight through code enforcement and demolitions.**
- **Continued Emphasis and Funding for Regular Street Repairs.**
- **Capital Plan Highlights:**
 - Repaving of major roads -Navy Road Streetscape Phase II, Big Creek Church, Easley Street and Shelby Road.
 - Renovating the Bridge over Royster Creek at Shelby Road and constructing Grade Control structures.
 - Police vehicle rotational replacements.
 - New flooring and shelves for the Millington Public Library.
 - The City acquired Orgill Park and Golf Course.
 - Expand and improve the South Water Plant and the Water Distribution System.
 - Construct new water well at the South Plant.
- **School Capital Plan:**
 - Millington Municipal Schools has reached an Agreement to purchase Lucy Elementary in three years.
 - For FY24, the capital projects budget will be focused on continued implementation of the strategic plan in priority order. With respect to existing assets, we do not anticipate significant modifications or additions.
 - We intend to proceed with securing USDA funding for our larger initiatives which includes increasing capacity at the Central Middle High School and renovation opportunities at Millington Intermediate School.

Summary of Full-Time and Elected Positions

City Government

General Fund

Finance and Administration	11
Courts	2
Planning and Economic Development	1
Police	44
Fire	28
Public Works	15
Parks and Recreation	8

Elected and Appointed Officials

Mayor and Aldermen (Elected Officials)	8
General Fund Total	<u>117</u>

Stormwater Fund	1
Sanitation Fund	9
Water Fund	7
Sewer Fund	10
Total City Positions	<u>144</u>

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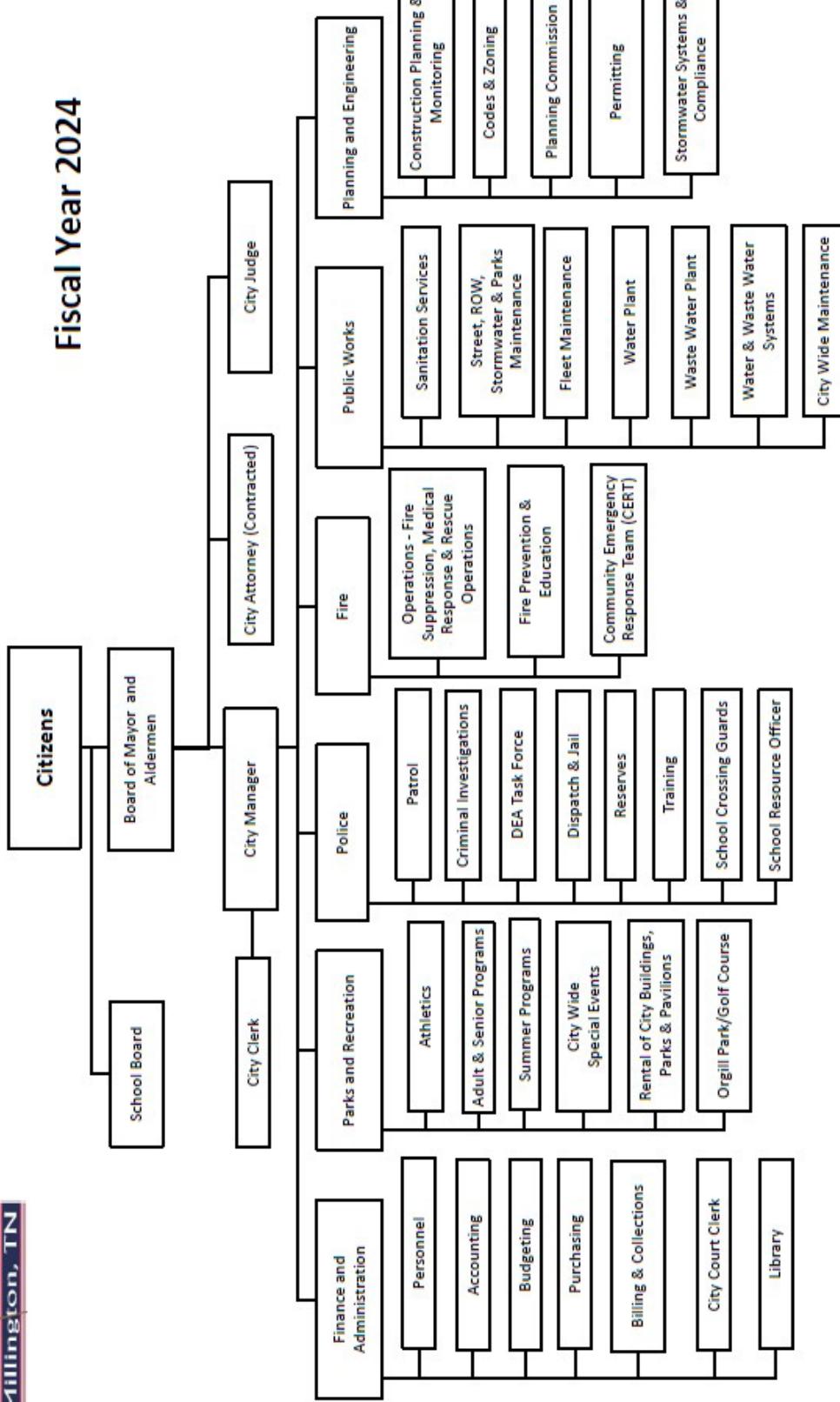
Municipal Schools

General Purpose School Fund	286
School Federal Projects Fund	31
School Nutrition Fund	<u>31</u>
Total School Positions	<u>348</u>

ORGANIZATIONAL CHART

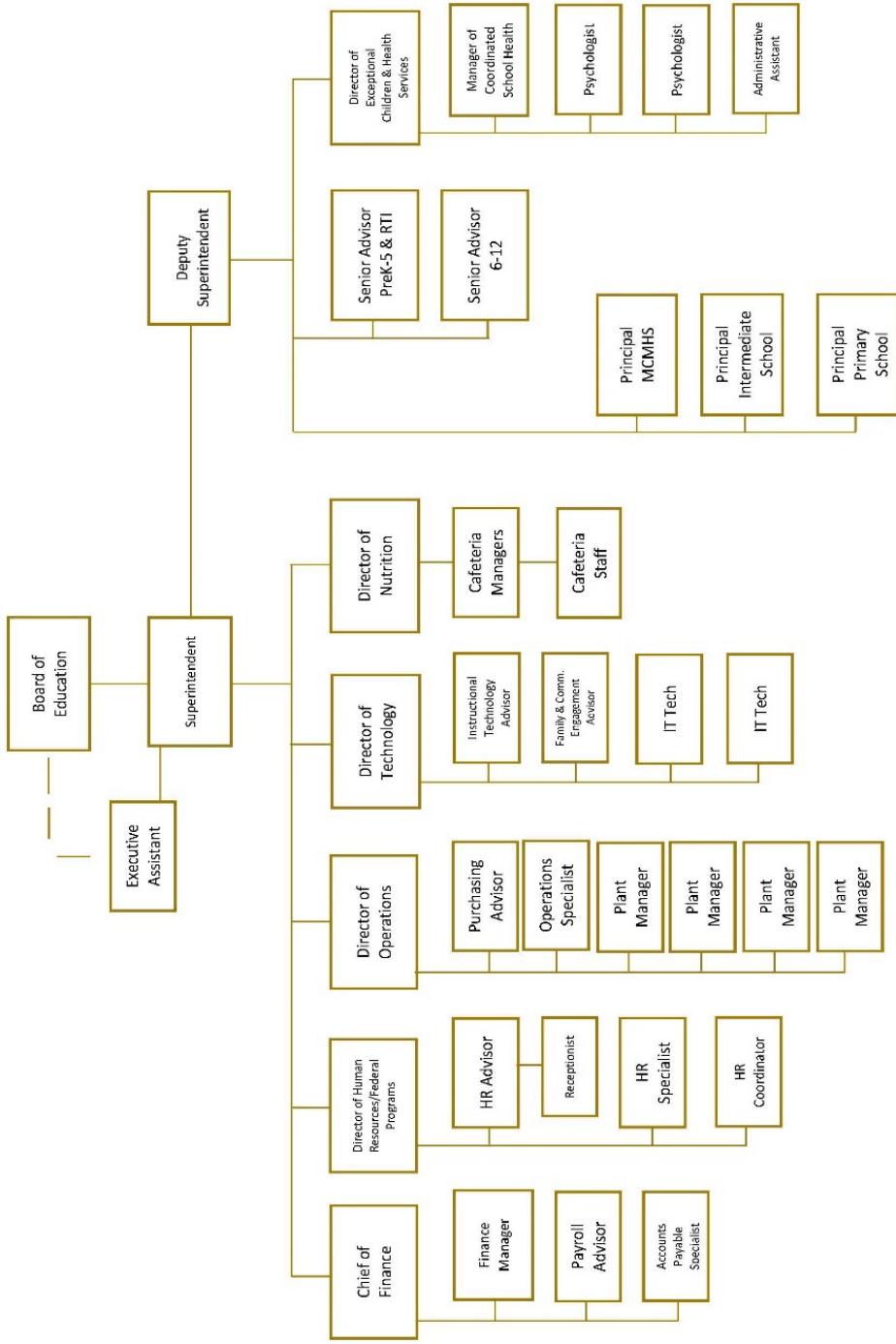


City of Millington





MMSD Leadership Chart 2022-23



Outstanding Debt and FY24 Debt Service Amounts
As of June 30, 2023

					FY 2024 Debt Service Payments																										
	Issued and Not Drawn	Amount Outstanding at 6/30/23	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 TMBF, issued May 2013	-	652,000	2.90%	General Fund -605	58,000	18,908	76,908																							
2	20 Year Loan Agreement from First Horizon Bank NA through TMBF, issued September 2015	-	4,186,600	3.02%	General Fund -606	440,000	119,792	559,792																							
3	20 Year Loan Agreement from First Farmers and Merchants Bank through TMBF, issued May 6, 2021	4,474,055	1,525,945	2.45%	General Fund-615	258,000	140,826	398,826																							
4	15 Year Refunding Loan Agreement from Security Bank and Trust Company through TMBF, issued June 1, 2021		3,095,000	2.46%	General Fund-609	205,000	76,137	281,137																							
Total General Government Loan Agreements		4,474,055	9,459,545			961,000	355,663	1,316,663																							
Loan Agreements - Schools - General Fund - General Purpose Schools																															
5	18 Year Refunding Loan Agreement for Schools Only from Security Bank and Trust Company through TMBF, issued October 29, 2020		1,736,000	2.46%	General Purpose School Fund-608-EESI	81,000	41,709	122,709																							
Total Schools Loan Agreements		-	1,736,000			81,000	41,709	122,709																							
Total Loan Agreements		4,474,055	11,195,545			1,042,000	397,372	1,439,372																							
Loan Agreement - Water Fund - Enterprise Fund - General Fund Pledge - backed by General Government																															
6	25 Year Loan Agreement from Security Bank through TMBF, issued May 25, 2021 (Revenue Bond with GO Pledge)	13,566,000	485,000	2.48%	Water Fund -411	445,000	336,437	781,437																							
Total Water Fund Loans		13,566,000	485,000			445,000	336,437	781,437																							
Total General Obligation Backed Debt		18,040,055	11,680,545			1,487,000	733,809	2,220,809																							
State Revolving Loan Fund - Sewer Fund - Enterprise Fund																															
7	State of Tennessee Revolving Loan Fund - SRF 11-271 approved November 1, 2011 for renovations at Sewer Plant	-	1,770,059	1.49%	Sewer Fund - 412	136,344	24,076	160,420																							
Total Sewer Fund Loans		-	1,770,059			136,344	24,076	160,420																							
Total Outstanding Debt		\$ 18,040,055	\$ 13,450,604			\$ 1,623,344	\$ 757,885	\$ 2,381,229																							
<table border="1"> <thead> <tr> <th>Recap</th> <th>Principal</th> <th>Interest</th> <th>Combined</th> </tr> </thead> <tbody> <tr> <td>General Fund</td> <td>\$ 961,000</td> <td>\$ 355,663</td> <td>\$ 1,316,663</td> </tr> <tr> <td>General Purpose School Fund</td> <td>81,000</td> <td>41,709</td> <td>122,709</td> </tr> <tr> <td>Water Fund</td> <td>445,000</td> <td>336,437</td> <td>781,437</td> </tr> <tr> <td>Sewer Fund</td> <td>136,344</td> <td>24,076</td> <td>160,420</td> </tr> <tr> <td>Total</td> <td>\$ 1,623,344</td> <td>\$ 757,885</td> <td>\$ 2,381,229</td> </tr> </tbody> </table>								Recap	Principal	Interest	Combined	General Fund	\$ 961,000	\$ 355,663	\$ 1,316,663	General Purpose School Fund	81,000	41,709	122,709	Water Fund	445,000	336,437	781,437	Sewer Fund	136,344	24,076	160,420	Total	\$ 1,623,344	\$ 757,885	\$ 2,381,229
Recap	Principal	Interest	Combined																												
General Fund	\$ 961,000	\$ 355,663	\$ 1,316,663																												
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Sewer Fund	136,344	24,076	160,420																												
Total	\$ 1,623,344	\$ 757,885	\$ 2,381,229																												

Proposed Budget by Fund

Expenditures and Transfers to Other Funds

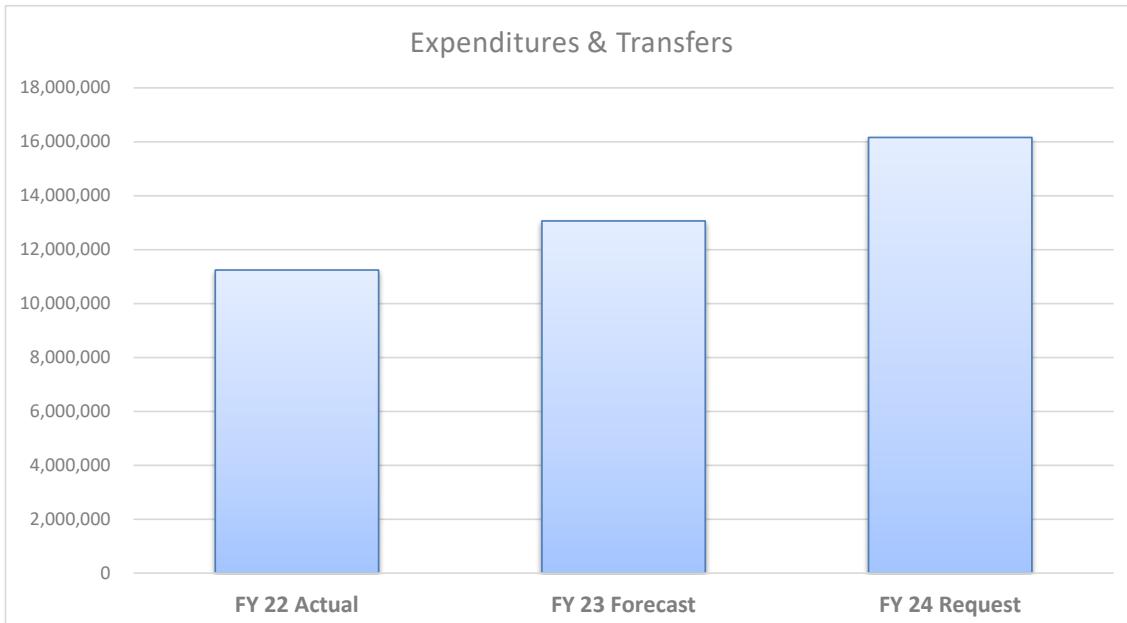
110 General Fund	\$ 16,159,700
115 State Drug Fund	\$ 19,550
120 DEA Drug Fund	\$ 102,400
121 State Street Aid Fund	\$ 377,944
125 Storm Water Fund	\$ 429,550
131 Sanitation Fund	\$ 952,266
141 General Purpose School Fund	\$ 28,517,605
142 School Federal Projects Fund	\$ 2,571,264
143 School Nutrition Fund	\$ 2,128,659
177 School Capital Projects Fund	\$ 466,737
300 Capital Improvements Fund	\$ 16,964,251
411 Water Fund	\$ 2,311,765
412 Sewer Fund	\$ 2,687,190

Combined Operating Budget

General Fund 110

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Personnel	6,092,133	7,221,714	8,563,695
Operations	3,500,521	3,477,938	3,889,577
Debt Service	649,215	1,363,795	1,439,372
Total Expenditures	10,241,869	12,063,447	13,892,644
Transfers	1,000,000	1,000,000	2,267,056
Total Expenditures and Transfers	11,241,869	13,063,447	16,159,700
General Fund Staffing Level	103	106	109

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.

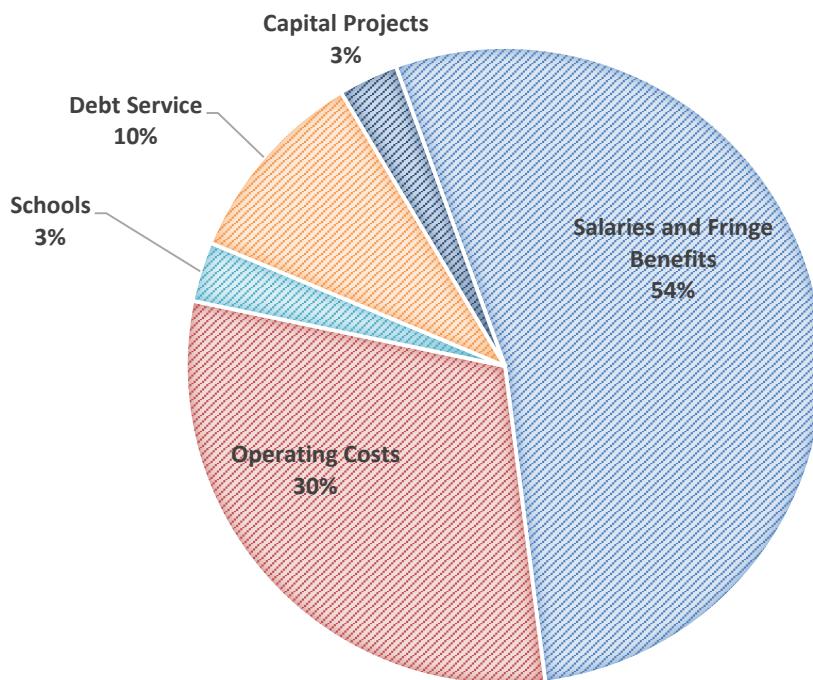


General Fund

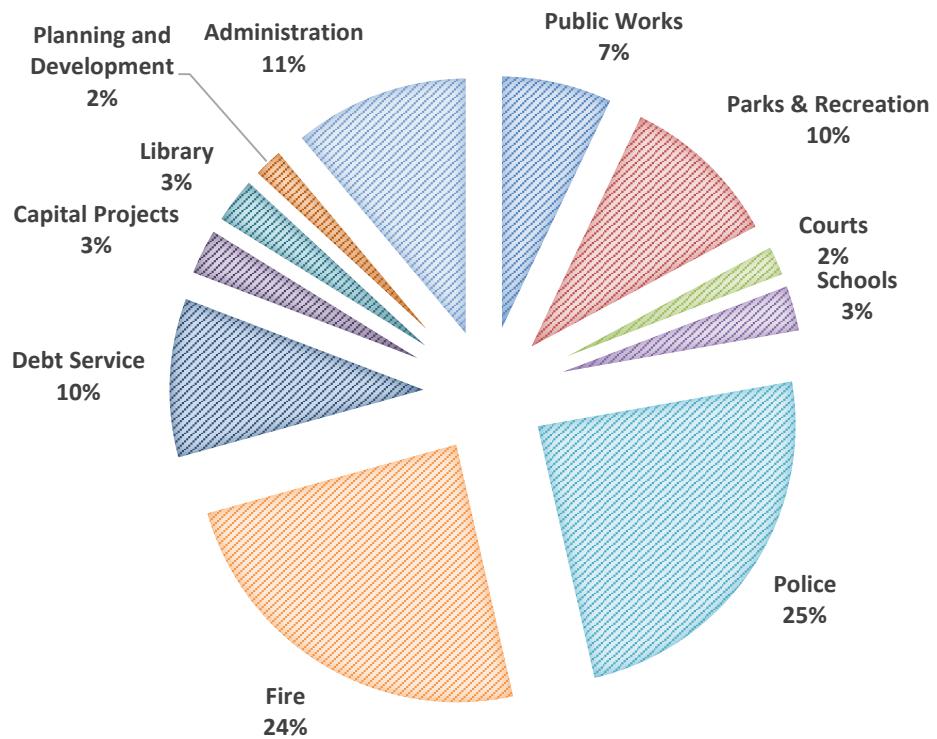
Summary

	FY 2022	FY 2023	FY 2024
Combined Operating Budget	Actual	Forecast	Request
<u>Revenues</u>			
	Total Revenues	15,790,747	15,563,650
<u>Expenditures</u>			
Finance and Administration			
Finance and Administration	1,050,557	1,246,858	1,458,979
General Government	562,997	412,236	403,765
Courts	213,917	206,584	224,700
Planning and Economic Development	343,891	292,302	237,652
Personnel	5,904	4,878	10,000
Library	373,222	380,876	390,500
Total Finance and Administration	2,550,488	2,543,734	2,725,596
Police	2,693,957	2,819,347	3,567,260
Fire	3,125,569	3,526,483	3,618,887
Public Works			
Public Wks - Admin/Shop	383,154	375,816	450,396
Support Services	112,751	95,942	138,159
Operations	278,749	404,017	430,639
Parks	7,240	10,500	21,600
Total Public Works	781,894	886,275	1,040,794
Parks & Recreation			
Admin and Programs	353,139	498,825	648,816
Athletic Programs (Youth & Adult combined)	12,805	25,246	47,620
Adult Programs	2,771	4,000	-
Park Sports Fields	25,556	32,500	76,724
Baker Community Center	45,259	55,100	68,500
Farmers Market	1,216	1,672	12,500
Orgill Park and Golf Course	-	306,470	646,575
Total Parks & Recreation	440,746	923,813	1,500,735
Debt Service	649,215	1,363,795	1,439,372
Total Expenditures	10,241,869	12,063,447	13,892,644
Transfer to/from Streets Fund	-	-	267,056
Transfer to/from CIP Fund	500,000	500,000	1,500,000
Transfer to/from Schools Fund	500,000	500,000	500,000
Total Transfers	1,000,000	1,000,000	2,267,056
Total Expenditures and Transfers	11,241,869	13,063,447	16,159,700
Surplus/(Deficit)	4,548,878	2,500,203	-
Fund Balance as of June 30	13,482,612	15,982,815	15,982,815

GENERAL FUND COST BY TYPE



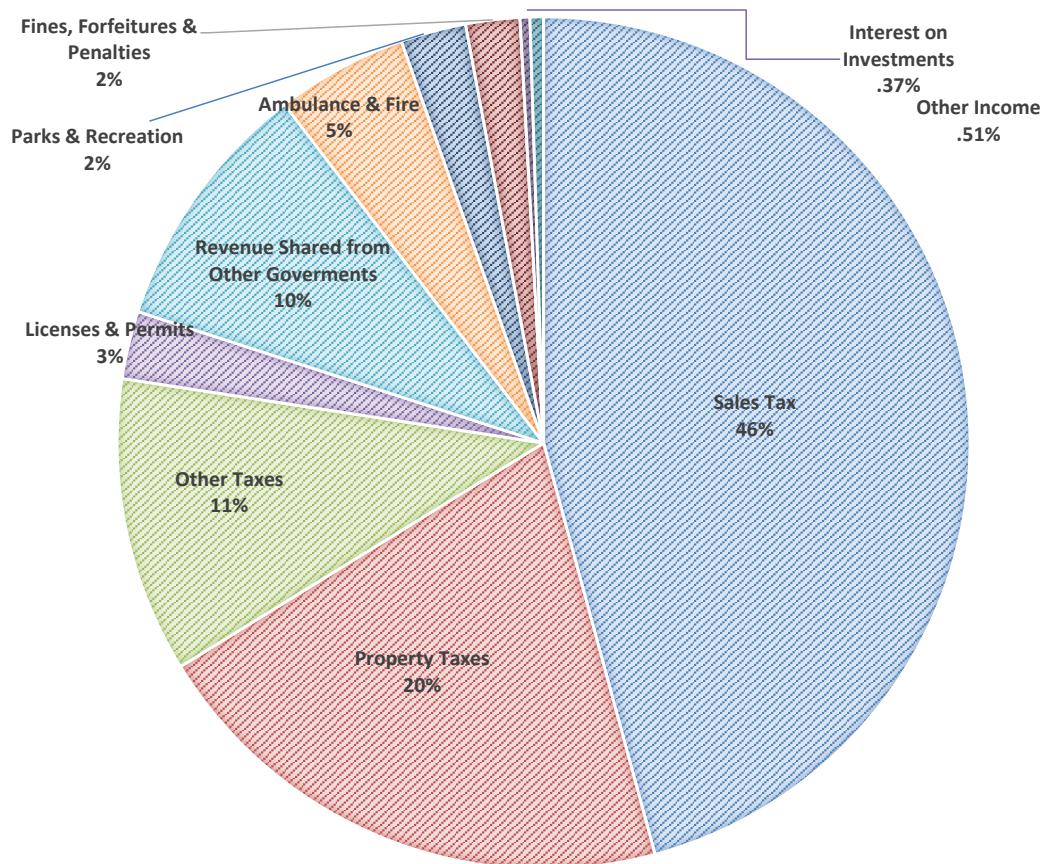
BY FUNCTION



Operating Budget - General Fund Revenues

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Estimate
General Fund 110			
Local Taxes	11,842,104	12,256,800	12,510,800
Licenses & Permits	510,726	407,866	414,900
Intergovernmental Revenue	2,424,686	2,197,443	2,360,000
Charges for Services	82,175	126,221	400,500
Fines, Forfeitures & Penalties	566,123	344,480	331,500
Grants	55,582	38,060	-
Interest on Investments	15,247	20,000	60,000
Other Income	294,104	172,780	82,000
Planned Use of Fund Balance	-	-	-
Total	15,790,747	15,563,650	16,159,700

Source of General Fund Revenues



General Fund

Revenue Detail

Acct	Account Name	FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual 2022	Forecast	Budget	Budget (Estimate)
General Fund 110					
Local Taxes					
31001	Realty Tax Current Collections	2,919,707	3,200,000	3,102,222	3,300,000
31002	Delinquent Taxes	(148,931)	60,000	60,000	60,000
31003	Utility Taxes	142,822	155,000	100,000	155,000
31004	In Lieu of Taxes by Co Trustee	49,790	34,000	34,000	34,000
31005	BFI - In Lieu of Taxes	251,892	275,000	250,000	280,000
31010	Interest & Penalty	21,404	20,000	20,000	24,000
31200	City Beer Tax	401,019	350,000	400,000	400,000
31600	Local Sales Tax (from Shelby Co)	5,039,857	5,090,000	4,600,000	5,100,000
31601	City Sales Tax (.5% from State)	2,232,585	2,250,000	2,130,000	2,300,000
31819	Personalty Taxes	212,339	200,000	230,000	230,000
31820	Business Tax - Local	454,033	375,000	370,000	380,000
31835	Business Tax - Max Fee	930	800	800	800
31912	Cable TV Franchise Tax	21,414	22,000	22,000	22,000
31960	Hotel-Motel Tax	243,243	225,000	194,000	225,000
LOCAL TAXES		11,842,104	12,256,800	11,513,022	12,510,800
Licenses & Permits					
32011	Fireworks Permit Fees	7,000	8,000	1,500	8,000
32101	Liquor Permits	5,550	4,700	2,800	5,000
32102	Liquor Inspection Fees	167,100	144,000	130,000	145,000
32595	Motor Vehicle License Fees	217,506	200,000	205,000	205,000
32608	Planning Comm Review Fees	25,720	26,666	20,000	27,000
32609	Subdivision Inspection Fees	45,243	8,000	45,000	8,000
32610	Building Permits	32,006	6,600	21,000	7,000
32611	Sign Permits	3,025	3,000	3,000	3,000
31612	Zoning Letter Fees	400	500	450	500
32694	Fiber Permits	2,918	1,500	5,800	1,500
32696	Beer Application Permits	1,100	1,500	500	1,500
32697	Beer Permits	3,158	3,400	3,400	3,400
32698	License/Peddler Fees			-	
LICENSES & PERMITS		510,726	407,866	438,450	414,900
Intergovernmental Revenue					
33120	DEA Overtime	6,058	-	10,000	-
33165	Millington Housing Auth in Lieu	24,092	22,000	22,000	22,000
33166	TVA in Lieu of Taxes	111,161	75,000	75,000	75,000
33167	MLG&W In Lieu of Taxes	133,332	150,000	150,000	150,000
33306	Tema Reimbursement	-		-	-
33331	Fire Fees	132,928	128,555	115,000	130,000
33332	EMS Fees	688,036	675,000	675,000	675,000
33510	State Sales Tax	1,212,712	1,042,888	1,190,000	1,200,000
33520	State Sports Betting Tax	10,641	9,500	3,700	10,000
33520	State Income Tax	1,393	-	-	-
33523	Telecommunications Sales Tax	4,340	3,500	4,000	4,000
33530	State Beer Tax	4,834	4000	5,000	5,000
33532	Mixed Drink Tax	45,927	39,000	40,000	40,000
33546	Excise Tax	49,232	48,000	16,000	49,000
INTERGOVERNMENTAL REVENUE		2,424,686	2,197,443	2,305,700	2,360,000
Charges for Services					
34002	Sex Offender Registry Fees	1,050	1,000	-	-
34004	Police Fees - Other	8,560	5,500	6,000	5,500
34401	Library Fines	-	-	1,300	-
34403	Library Cards	1,619	1,600	1,200	1,600

General Fund

Revenue Detail

Acct	Account Name	FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual 2022	Forecast	Budget	Budget (Estimate)
General Fund 110					
34404	Library Fax Fees	2,283	2,100	2,000	2,100
34405	Library - Other Revenue	9,478	7,800	5,000	7,800
34498	Lot Mowing	1,480	-	-	-
34604-1	Goat Days - Vendor Fees	3,835	6,500	5,500	6,500
34605-1	Goat Days Gift Shop Sales	4,446	4,000	4,000	4,000
34606-1	Goat Days Parking	7,891	4,000	7,900	4,000
34608-1	Goat Days Other Fees	(572)	1,000	1,000	1,000
34946	Rec - Youth Programs	22,280	25,000	10,000	28,100
34947	Rec - Adult Programs	3,750	3,100	3,000	-
34950	Rec - Other	60	21	-	-
34952	Baker Center Rental Fees	7,565	4,900	3,500	5,000
34956	Rec - Special Events Revenues	2,365	6,400	-	6,400
34957	Park Pavilion Rental Fees	4,535	3,300	3,500	3,500
34958	Farmers Market Revenues	1,550	-	-	-
34959	Orgill Golf Course	-	50,000	-	325,000
CHARGES FOR SERVICES		82,175	126,221	53,900	400,500
Fines, Forfeitures & Penalties					
35108	Beer Board Fines	-	13,000	-	-
35110	City Court Fines	273,520	125,000	175,000	125,000
35111	DL/Veh Registration Suspension	2,611	480	1,000	500
35113	Animal Control Fines	30	-	-	-
35114	Camera Fines	288,212	205,000	150,000	205,000
35130	Towing Reimbursement	1,750	1,000	-	1,000
FINES, FORFEITURES & PENALTIES		566,123	344,480	326,000	331,500
Grants					
36004	AAA Traffic Safety Grant	2,996	2,996	-	-
36009	Tmp Rmp Safety Grant	597	-	-	-
36010	Fire Supplement Pay	18,400	-	-	-
36011	Police Supplement Pay	15,200	-	-	-
36018	Memphis - Task Force One	-	-	-	-
36043	100 Club of Memphis Grant	1,990	-	-	-
36045	Governor's Hwy Safety	-	17,282	-	-
36079	SC COVID Grant	1,399	-	-	-
36080	Library Boosters Contributions	-	-	-	-
36081	IP Grant for Library	-	-	-	-
36082	TN Grant Library Technology	-	-	-	-
36083	TN CARES Cleaning Grant	-	-	-	-
36084	CNRR Library Grant	-	-	-	-
36085	Kiwanis Grant for Parks	-	2,782	-	-
36092	TN OJP COVID 19 Grant	-	-	-	-
36094	SC Grant - Firearms Simulator/Shotguns	15,000	15,000	-	-
37505	Unearned Grant Revenue ARP/TDEC	-	-	-	-
GRANTS		55,582	38,060	-	-
Interest on Investments					
37001	Interest Income	15,247	20,000	40,000	60,000
INTEREST on INVESTMENTS		15,247	20,000	40,000	60,000
Other Income					
38001	Antenna Rental Income	25,268	23,000	22,680	23,000
38002	Returned Check Fees	-	30	-	-
38010	Contributions - Fire	-	-	-	-
38011	Contributions - Police	1,000	-	-	-

General Fund

Revenue Detail

Acct		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual 2022	Forecast	Budget	Budget (Estimate)
General Fund 110					
38016	Donations - Arts, Recreation & Parks	200	-		
38018	Goat Days Sponsorships	23,950	23,750	24,000	24,000
38019	Recreation Sponsorships	7,550	-	650	
38020	Fourth of July Related Revenues	1,331	-	1,000	
38030	Insurance Proceeds	-	60,000	-	-
38040	Bus Lot Rent	39,338	35,000	39,350	35,000
38050	Misc Revenue	165,546	-	5,000	-
38051	Sandusky Lease	-	30,000	-	-
38052	Cash Over (Short)	32	-	-	-
38060	Auction Proceeds	29,241	-	-	-
38061	Sale of Surplus Property	648	1,000	-	-
OTHER INCOME		294,104	172,780	92,680	82,000
38990	Planned Use of Fund Balance	-		-	-
TOTAL GENERAL FUND REVENUE		15,790,747	15,563,650	14,769,752	16,159,700

Operating Budget

FINANCE AND ADMINISTRATION (41000)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Personnel	641,252	783,294	926,579
Operations	409,305	463,564	532,400
Total	1,050,557	1,246,858	1,458,979
Staffing Level	11	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
Personnel Coordinator	6	1
Billing Coordinator	4	1
Customer Service Representative	3	1
Personnel 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 2022 Actual	FY 2023 Forecast	FY 2023 Budget	FY 2024 Request
#					
	FINANCE AND				
	ADMINISTRATION (41000)				
41000	SALARIES & WAGES				
111	Salaries	642,819	750,642	796,347	836,114
118	Overtime	2,713	3,196	4,396	5,000
124	Part Time	19,664	22,276	19,000	25,000
136	Vacation Pay at Retirement	9,581	-	32,000	32,000
140	Reimb for billing by City Hall	(168,200)	(168,200)	(168,200)	(168,000)
	Total Compensation	506,577	607,914	683,543	730,114
41000	FRINGE BENEFITS				
151	Health Insurance	29,580	37,448	21,324	40,423
152	Life Insurance	3,585	5,224	5,497	5,642
153	FICA	40,783	46,766	52,875	49,400
154	Medicare	9,538	10,938	12,135	13,000
155	Retirement	51,136	75,004	65,403	83,000
157	Unemployment Comp	53	-	5,000	5,000
	Total Fringe Benefits	134,675	175,380	162,234	196,465
	Total Personnel	641,252	783,294	845,777	926,579
41000	OPERATING EXPENDITURES				
180	Travel & Training	10,705	19,904	25,000	20,000
191	Education/Outreach/Public Relations	12,017	17,064	20,000	20,000
192	Administration & Finance - Election Expense	-	-	-	-
193	City Beautiful Grant	-	3,000	3,000	3,000
235	Memberships/Dues/Licenses	6,660	8,490	8,000	9,000
239	Tax Collection Expense	67,764	70,000	70,000	70,000
241	Utilities	20,158	24,822	30,000	30,000
245	Telephone	19,555	18,458	25,000	25,000
252	Legal & Professional Services	124,179	160,000	160,000	185,000
253	Audit	44,400	44,400	36,500	44,400
260	R & M Equipment	-	-	1,000	1,000
261	R & M Vehicle	2,453	1,000	4,000	4,000
262	Property Maintenance	15,165	17,396	20,000	20,000
263	Lease & Maintenance Agreements	36,007	30,000	30,000	30,000
285	Fuel Billed by Public Works	2,352	1,766	3,000	3,000
289	Repairs by PW Shop	483	704	1,000	1,000
310	Office & Operational Supplies	18,761	16,424	30,000	30,000
333	Tools, Furniture & Equipment	10,646	5,140	12,500	12,000
497	Grant to Chamber of Commerce	18,000	24,996	18,000	25,000
942	Vehicle Purchases	-	-	-	-
943	Equipment Purchases	-	-	-	-
	Total Operations	409,305	463,564	497,000	532,400
	Total Finance And Administration	1,050,557	1,246,858	1,342,777	1,458,979

Operating Budget

GENERAL GOVERNMENT (41100)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Personnel*	66,778	68,016	80,000
Operations	496,219	344,220	323,765
Total Expenditures	562,997	412,236	403,765
Transfers	1,000,000	1,000,000	2,267,056
Total	1,562,997	1,412,236	2,670,821

*No Salaries - just fringe benefits that pertain to all General Fund departments.

General Fund

General Govt Section Line Item Detail

Acct		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
GENERAL GOVERNMENT (41100)					
41100	FRINGE BENEFITS				
158	Medical Testing	10,515	19,170	20,000	20,000
161	Retiree Insurances	56,263	48,846	85,000	60,000
	Total Fringe Benefits	66,778	68,016	105,000	80,000
	Total Personnel	66,778	68,016	105,000	80,000
OPERATING EXPENDITURES					
249	General Government - Reappraisal by SC	-	-	-	-
253	Audit	-	4,920	3,400	3,500
496	YMCA Grant*	-	-	20,000	-
497	Chamber of Commerce Grant	-	-	25,000	25,000
521	Insurance**	266,000	279,300	253,000	293,265
606	Debt Payment to SC Schools - Principal -2015 Loa	230,219	-	230,219	-
990	Contingency	-	60,000	551,519	2,000
	Total Operations Expenditures	496,219	344,220	1,083,138	323,765
	Total Expenditures	562,997	412,236	1,188,138	403,765
TRANSFERS					
752	Transfer to/from SSA		-	115,370	267,056
761	Transfer to/from CIP Fund	500,000	500,000	500,000	1,500,000
762	Transfer to Schools (MOE)	500,000	500,000	500,000	500,000
	Total Transfers	1,000,000	1,000,000	1,115,370	2,267,056
	Total Operations & Transfers	1,496,219	1,344,220	2,198,508	2,590,821
	Total General Government	1,562,997	1,412,236	2,303,508	2,670,821
	*Grant paid from Parks & Recreation (44401)				

Operating Budget

COURTS (41200)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Personnel	180,115	165,986	168,500
Operations	33,802	40,598	56,200
Total	<u>213,917</u>	<u>206,584</u>	<u>224,700</u>
Staffing Level	3	3	3

Full Time Staffing Detail

Job Title	Grade	Number
Court Clerk	5	1
Assistant Court Clerk	3	1
Staffing Level		<u>2</u>

General Fund

Courts Section Line Item Detail

Acct		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
COURTS (41200)					
SALARIES & WAGES					
41200					
111	Salaries	104,519	94,646	125,000	105,000
118	Overtime	5,593	1,256	5,000	5,000
124	Part-time Staff	4,983	21,260	4,500	4,500
125	Part-time staff - Prosecutor	36,000	21,000	36,000	20,000
126	Part-time staff - Temp. Judge	2,100	1,400	4,000	4,000
136	Vacation Pay at Retirement	471	-	-	-
	Total Compensation	153,666	139,562	174,500	138,500
41200					
FRINGE BENEFITS					
151	Health Insurance	8,591	7,710	15,000	9,000
152	Life Insurance	688	730	1,000	1,000
153	FICA	6,843	6,892	12,000	7,000
154	Medicare	1,600	1,612	3,000	3,000
155	Retirement	8,727	9,480	14,000	10,000
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	26,449	26,424	45,000	30,000
	Total Personnel	180,115	165,986	219,500	168,500
41200					
OPERATING EXPENDITURES					
180	Training & Travel	1,032	-	2,000	2,000
235	Memberships/Dues/Licenses	-	-	200	200
245	Telephone	5,843	5,886	7,000	7,000
256	Contracted Services	6,703	7,200	10,000	10,000
260	R & M Equipment	-	5,328	6,000	6,000
262	Property Maintenance	1,678	266	4,000	4,000
263	Lease & Maintenance Agreements*	14,020	17,704	18,000	19,000
310	Office & Operational Supplies	4,526	4,214	12,000	8,000
	Total Operations	33,802	40,598	59,200	56,200
	Total Courts	213,917	206,584	278,700	224,700
	*Wells Fargo & Application Data Systems				

Operating Budget

PLANNING & ECONOMIC DEVELOPMENT (41300)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Personnel*	24,718	94,554	75,452
Operations	<u>319,173</u>	<u>197,748</u>	<u>162,200</u>
Total	<u><u>343,891</u></u>	<u><u>292,302</u></u>	<u><u>237,652</u></u>
Staffing Level	1.5	2	1

Full Time Staffing Detail

Job Title	Grade	Number
City Planner	6	<u>1</u>
	Staffing Level	<u><u>1</u></u>

*Stormwater Coordinator's Salary has been moved to Stormwater Fund 125 for FY24.

General Fund

Planning and Economic Development Department Line Item Detail

Acct		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
	PLANNING & ECONOMIC DEVELOPMENT (41300)				
41300	SALARIES & WAGES				
111	Salaries*	48,357	108,710	50,000	59,483
118	Overtime		36		-
124	Part-time Staff	29,555	21,890	36,000	-
136	Vacation Pay at Retirement	-	-	-	-
141	Reimb for Svcs by City Engr**	(72,500)	(72,500)	(72,500)	
	Total Compensation	5,412	58,136	13,500	59,483
	FRINGE BENEFITS				
151	Health Insurance	9,569	15,960	5,623	6,500
152	Life Insurance	370	484	418	500
153	FICA	4,514	7,398	4,426	3,569
154	Medicare	1,055	1,730	1,035	900
155	Retirement	3,798	10,846	4,477	4,500
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	19,306	36,418	15,978	15,969
	Total Personnel	24,718	94,554	29,478	75,452
	OPERATING EXPENDITURES				
180	Training & Travel	-	-	200	500
235	Memberships/Dues/Licenses	654	-	500	500
245	Telephone	2,710	2,502	3,000	3,000
252	Legal & Professional Services	-	-	100	200
254	Engineering Service (F&A, Bldg. Systems Group)	156,388	92,494	59,725	60,000
256	Contracted Services (City Engineer)***	142,475	84,908	150,000	77,500
260	R & M Equipment		-		-
261	R & M Vehicle		-		-
262	Property Maintenance	1,498	602	2,000	2,000
263	Lease & Maintenance Agreements	6,909	10,380	2,000	12,000
285	Fuel Billed by Public Works	2,266	1,764	1,500	2,000
289	Repairs by PW Shop	959	622	1,000	1,000
310	Office & Operational Supplies	3,191	4,292	2,000	2,000
326	Uniforms	329	184	425	-
333	Tools, Furniture & Equipment	1,794	-	1,100	1,500
345	Demolitions	-	-	10,000	-
	Total Operations	319,173	197,748	233,550	162,200
	Total Planning & Economic Development	343,891	292,302	263,028	237,652

*Stormwater Coordinator's Salary has been moved to Stormwater.

** Reimbursement moved to Contract Services

***Contract Services 110-41300-256 will be reimbursed \$72,500 by other Funds for City Engineer's Services.

Operating Budget

PERSONNEL (41400)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Operations	5,904	4,878	10,000
Total	5,904	4,878	10,000

One full time Personnel Coordinator is included under the Administration and Finance Budget.

General Fund

Personnel Section Line Item Detail

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

Operating Budget

LIBRARY (41500)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Operations	373,222	380,876	<u>390,500</u>
Total	<u>373,222</u>	<u>380,876</u>	<u>390,500</u>

Acct #	Account Name	FY 2022 Actual	FY 2023 Forecast	FY 2023 Budget	FY 2024 Request
	LIBRARY (41500)				
	OPERATING EXPENDITURES				
241	Utilities	12,420	13,858	20,000	16,000
245	Telephone	4,945	4,960	5,500	5,500
256	Contracted Services	347,344	356,028	348,000	357,000
262	Property Maintenance	1,825	4,526	6,000	6,000
288	Inventory Purchases	5,219	-	3,000	3,000
310	Office & Operational Supplies	1,469	1,504	3,000	3,000
522	Library - IP Grant for Literacy Lab	-	-	-	
523	Library - TN Grant for Technology	-	-	-	
524	Library - TN Cares Grant for Cleaning	-	-	-	-
	Total Operations	373,222	380,876	385,500	390,500
	Total Library	373,222	380,876	385,500	390,500

Operating Budget

POLICE DEPARTMENT (42100)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Personnel	2,278,558	2,403,010	3,058,844
Operations	415,399	416,337	508,416
Total	<u>2,693,957</u>	<u>2,819,347</u>	<u>3,567,260</u>
Staffing Level	44	44	44

Full Time Staffing Detail

Job Title	Grade	Number
Chief of Police		1
Assistant Chief	PI	2
Police Lieutenant	PL	3
Police Sergeant	PS	4
Police Officer	PO	22
Administrative Assistant	4	1
Dispatcher/Jailer	3	10
Property Room Technician	2	1
Staffing Level		<u>44</u>
POST Certified Positions		<u>32</u>

General Fund

Police Department Line Item Detail

Acct	Account Name	FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
POLICE DEPARTMENT (42100)					
111	Salaries	1,494,740	1,575,324	2,014,591	2,122,398
114	Workers Comp Pay	(5,647)	-	-	-
118	Overtime	229,393	197,710	185,000	200,000
129	School Crossing Guards	18,709	18,900	18,000	19,885
135	Holiday Pay	61,229	84,186	73,679	88,572
136	Vacation Pay at Retirement	31,726	10,782	-	11,344
137	Police Supplement Pay	15,200	-	-	-
	Total Compensation	1,845,350	1,886,902	2,291,270	2,442,199
FRINGE BENEFITS					
151	Health Insurance	137,628	147,604	198,985	200,000
152	Life Insurance	11,681	12,822	17,225	17,500
153	FICA	109,295	109,034	137,053	127,344
154	Medicare	25,561	25,500	32,054	31,834
155	Retirement	140,779	183,160	200,000	200,000
161	Police Dept - Retiree Insurances	8,264	37,988		39,967
	Total Fringe Benefits	433,208	516,108	585,317	616,645
	Total Personnel	2,278,558	2,403,010	2,876,587	3,058,844
OPERATING EXPENDITURES					
180	Training & Travel	30,918	37,997	38,000	40,000
235	Memberships/Dues/Licenses	2,750	1,650	3,000	3,000
241	Utilities	28,335	19,980	25,000	25,000
245	Telephone	44,416	40,448	46,000	44,416
256	Contracted Services	12,623	29,545	46,000	46,000
260	R & M Equipment	1,051	7,995	8,000	8,000
261	R & M Vehicle	14,122	14,027	12,000	15,000
262	Property Maintenance	22,732	23,000	25,000	23,000
263	Lease & Maintenance Agreements	79,017	83,532	136,425	100,000
285	Fuel Billed by Public Works	71,973	47,418	70,000	70,000
289	Repairs by PW Shop	27,326	20,000	20,000	20,000
310	Office & Operational Supplies	13,779	9,761	19,000	14,000
313	Medical & Safety Supplies	-	1,476	3,000	2,000
323	Jail Expense	20,183	5,964	12,000	12,000
326	Uniforms	26,791	35,000	35,000	36,000
328	Ammunition and Range Costs	3,352	7,200	7,200	10,000
331	Gas & Oil (purchased direct)	365	-		
333	Tools, Furniture & Equipment	11,831	10,000	10,000	15,000
334	Vehicle Towing	3,835	6,500	6,500	6,500
336	TBI - Sex Offender Fee	-	-	500	500
943	Police Dept Equipment Purchases *	-	14,844	15,000	15,000
	Undercover Ops other than Drugs	-			3,000
	Total Operations	415,399	416,337	537,625	508,416
	Total Police	2,693,957	2,819,347	3,414,212	3,567,260
	*Officers Ballistics Vest Replacement (12)				

Operating Budget

FIRE DEPARTMENT (42200)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Personnel	1,985,185	2,380,259	2,504,941
Operations	<u>1,140,384</u>	1,146,224	1,113,946
Total	<u>3,125,569</u>	<u>3,526,483</u>	<u>3,618,887</u>
Staffing Level	28	28	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		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
	FIRE DEPARTMENT (42200)				
	SALARIES & WAGES				
111	Salaries	1,318,424	1,571,758	1,511,965	1,653,647
114	Workers Comp Pay	(3,797)	-	-	-
118	Overtime	202,625	273,098	225,000	287,326
124	Salaries (Part Time)	-	-	-	-
135	Salaries (Holiday)	49,690	51,595	53,837	54,953
136	Vacation Pay at Retirement	5,354	4,956	-	5,214
137	Fire Pay Supplement	18,400	-	-	-
	Total Compensation	1,590,696	1,901,407	1,790,802	2,001,140
	FRINGE BENEFITS				
151	Health Insurance	144,038	129,366	168,123	136,106
152	Life Insurance	11,550	13,820	12,592	14,540
153	FICA	92,541	113,802	110,151	119,731
154	Medicare	21,642	26,614	25,762	28,001
155	Retirement	124,718	195,250	145,558	205,423
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	394,489	478,852	462,186	503,801
	Total Personnel	1,985,185	2,380,259	2,252,988	2,504,941
	OPERATING EXPENDITURES				
180	Training & Travel	21,157	17,708	18,000	19,000
191	Education/Outreach/Public Relations	2,039	2,020	2,700	2,700
214	Ambulance Service	669,555	669,555	669,555	669,555
215	Dispatch Service	215,942	198,000	202,943	142,241
235	Memberships/Dues/Licenses	1,774	1,700	1,950	1,950
241	Utilities	34,597	41,730	42,650	44,000
245	Telephone	19,398	17,685	20,225	21,000
256	Contracted Services	-	179	-	-
260	R & M Equipment	14,762	18,722	20,000	20,000
261	R & M Vehicle	33,501	37,219	38,000	41,800
262	Property Maintenance	25,380	23,711	24,000	24,000
263	Lease & Maintenance Agreements	11,590	22,990	24,000	24,000
285	Fuel Billed by Public Works	23,054	18,851	17,000	18,700
289	Repairs by PW Shop	1,922	1,326	2,000	2,000
310	Office & Operational Supplies	8,989	9,173	10,000	11,000
313	Medical & Safety Supplies	22,593	29,129	30,000	33,000
326	Uniforms	16,505	18,871	19,000	21,000
331	Gas & Oil (purchased direct)	4,155	-	-	-
333	Tools, Furniture & Equipment	6,701	11,725	12,000	12,000
943	Equipment Purchases (Breathers)	6,770	5,930	-	6,000
	Total Operations	1,140,384	1,146,224	1,154,023	1,113,946
	Total Fire	3,125,569	3,526,483	3,407,011	3,618,887

Operating Budget

PUBLIC WORKS - Admin and Shop (43000)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Personnel	261,676	250,284	266,596
Operations	121,478	125,532	183,800
Total	383,154	375,816	450,396
Staffing Level	5	5	5

Full Time Staffing Detail

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

General Fund

Public Works -Admin and Shop Section Line Item Detail

Acct		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
	Admin and Shop				
	PUBLIC WORKS (43000)				
	SALARIES & WAGES				
111	Salaries	263,947	255,864	298,152	268,657
136	Vacation Pay at Retirement	5,074	-	-	-
143	Allocate PW Director	(75,952)	(75,952)	(75,952)	(75,952)
	Total Compensation	193,069	179,912	222,200	192,705
	FRINGE BENEFITS				
151	Health Insurance	26,108	23,470	29,439	24,644
152	Life Insurance	1,998	2,968	2,468	3,116
153	FICA	15,876	14,934	18,485	15,681
154	Medicare	3,713	3,492	4,323	3,667
155	Retirement	20,912	25,508	25,357	26,783
	Total Fringe Benefits	68,607	70,372	80,071	73,891
	Total Personnel	261,676	250,284	302,271	266,596
	OPERATING EXPENDITURES				
241	Utilities	19,443	20,000	20,000	25,000
245	Telephone	4,383	4,000	6,000	6,000
260	R & M Equipment	521	3,000	5,000	5,000
261	R & M Vehicle	266	5,000	6,000	8,000
262	Property Maintenance	19,508	22,000	20,000	25,000
263	Lease & Maintenance Agreements	16,464	2,000	12,000	12,000
285	Fuel Billed by Public Works	(202,342)	(159,204)	(240,000)	(200,000)
286	Gas Purchases	140,371	109,342	175,000	150,000
287	Diesel Purchases	85,480	79,122	65,000	90,000
288	Inventory Purchases	132,453	91,628	125,000	125,000
289	Repairs by PW Shop	(127,747)	(100,356)	(125,000)	(125,000)
310	Office & Operational Supplies	12,137	12,000	12,000	15,000
325	Dog & Animal Control Expense	-	-	800	800
326	Uniforms	4,314	5,000	5,000	5,500
331	Gas & Oil (purchased direct)	4,155	3,500	4,500	4,500
332	Shop Supplies	10,561	12,000	12,000	12,000
333	Tools, Furniture & Equipment	1,511	16,500	16,500	18,000
943	Equipment Purchases (cameras)	-	-		7,000
	Total Operations	121,478	125,532	119,800	183,800
	Total Public Works - Admin/Shop	383,154	375,816	422,071	450,396

Operating Budget

PUBLIC WORKS - Support Services (43001)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Personnel	105,410	90,636	122,859
Operations	7,341	5,306	15,300
Total	112,751	95,942	138,159
Staffing Level	2	2	2

Full Time Staffing Detail

Job Title	Grade	Number
Maintenance Assistant	4	2
Staffing Level		2

Acct		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
	PUBLIC WORKS - Support Services (43001)				
	SALARIES & WAGES				
111	Salaries	78,518	70,598	98,046	98,046
136	Support Serv - Vacation Pay at Retirement	5,479			
	Total Compensation	83,997	70,598	98,046	98,046
	FRINGE BENEFITS				
151	Health Insurance	8,744	7,710	10,007	9,000
152	Life Insurance	468	466	813	813
153	FICA	4,882	3,982	6,078	6,078
154	Medicare	1,142	932	1,422	1,422
155	Retirement	6,177	6,948	8,756	7,500
	Total Fringe Benefits	21,413	20,038	27,075	24,813
	Total Personnel	105,410	90,636	125,121	122,859
	OPERATING EXPENDITURES				
245	Telephone	1,471	1,660	2,230	2,000
261	R & M Vehicle	9	-	2,000	2,000
285	Fuel billed by Public Works	3,592	1,546	4,000	4,000
289	Repairs by PW Shop	864	796	2,000	2,000
310	Office & Operational Supplies	532	220	1,000	1,000
326	Uniforms	410	-	1,300	1,300
333	Tools, Furniture & Equipment	463	1,084	3,500	3,000
	Total Operations	7,341	5,306	16,030	15,300
	Total Support Services	112,751	95,942	141,151	138,159

Operating Budget

PUBLIC WORKS - Operations (43002)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Personnel*	278,749	404,017	430,639
Total	278,749	404,017	430,639
Staffing Level	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

*Expenses can be found under State Street Fund #121 and Public Works - Parks 110-43003

General Fund

Public Works - Operations Line Item Detail

Acct		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
	Fund 110 General Fund				
	PUBLIC WORKS - Operations (43002)				
	SALARIES & WAGES				
111	Salaries	282,732	382,634	396,539	401,766
118	Overtime	-	364	-	382
136	Vacation Pay at Retirement	4,152	-	-	-
142	Reimb for Drain Cleaning by Stormwater	(111,800)	(111,800)	(111,800)	(111,800)
143	Allocate PW Director	18,988	18,988	18,988	19,558
	Total Compensation	194,072	290,186	303,727	309,906
	FRINGE BENEFITS				
151	Health Insurance	31,026	31,939	42,690	33,536
152	Life Insurance	2,253	3,214	2,874	3,375
153	FICA	16,854	22,452	24,493	24,200
154	Medicare	3,942	5,252	5,729	6,100
155	Retirement	22,338	34,448	29,472	36,170
161	Retiree Insurances	8,264	16,526	-	17,352
	Total Fringe Benefits	84,677	113,831	105,258	120,733
	Total Personnel	278,749	404,017	408,985	430,639
	Total PW Operations Department	278,749	404,017	408,985	430,639

Operating Budget**PUBLIC WORKS - Parks (43003)**

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Operations*	7,240	10,500	21,600
Total	7,240	10,500	21,600

* To clean and maintain Parks.

General Fund

Parks Section Line Item Detail

Acct		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
PUBLIC WORKS - Parks (43003)					
OPERATING EXPENDITURES					
260	R&M Equipment	-	-	1,800	1,800
261	R&M Vehicle	-	-	2,000	2,000
262	Property Maintenance	1,023	1,500	2,500	1,800
285	Fuel Billed by Public Works	3,685	4,000	8,000	6,000
289	Repairs by Public Works	1,015	2,500	5,000	5,000
310	Office & Operational Supplies	343	1,000	1,200	1,500
326	Uniforms	-	500	1,000	1,000
331	Gas & Oil (purchased direct)	-	-	-	-
333	Tools, Furniture & Equipment	1,174	1,000	2,000	2,500
Total Operations		7,240	10,500	23,500	21,600
Total PW - Parks		7,240	10,500	23,500	21,600

Operating Budget

PARKS & RECREATION ADMINISTRATION & PROGRAMS (44401)

Category	FY 2022 Actual*	FY 2023 Forecast	FY 2024 Request
Personnel	265,413	405,232	515,666
Operations	<u>87,726</u>	<u>93,593</u>	<u>133,150</u>
Total	<u>353,139</u>	<u>498,825</u>	<u>648,816</u>
Staffing Level	6	6	7

Full Time Staffing Detail

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

*Impacted by Covid 19

General Fund

Parks and Recreation - Admin and Programs Line Item Detail

Acct	Account Name	FY 2022 Actual	FY 2023 Forecast	FY 2023 Budget	FY 2024 Request
#					
PARKS & RECREATION					
ADMINISTRATION & PROGRAMS (44401)					
SALARIES & WAGES					
111	Salaries	192,215	312,634	392,455	402,000
118	Overtime	-	364	-	-
124	Part Time Labor	19,475	25,000	25,000	25,000
136	Vacation Pay at Retirement	-	-	-	-
	Total Compensation	211,690	337,998	417,455	427,000
FRINGE BENEFITS					
151	Health Insurance	21,525	19,724	28,800	28,800
152	Life Insurance	1,607	2,210	2,965	2,321
153	FICA	12,447	15,568	25,962	24,120
154	Medicare	2,911	3,642	6,072	6,030
155	Retirement	15,233	26,090	30,470	27,395
157	Unemployment Comp	-	-	-	-
	Total Fringe Benefits	53,723	67,234	94,269	88,666
	Total Personnel	265,413	405,232	511,724	515,666
OPERATING EXPENDITURES					
180	Training & Travel	1,977	3,383	8,500	8,500
235	Memberships/Dues/Licenses	432	500	1,200	1,200
245	Telephone	4,439	5,500	6,000	6,000
252	Legal & Professional Services	-	-	-	-
256	Contracted Services	1,550	6,500	-	14,000
256-1	Contracted Services - Goat Days	5,550	3,915	10,000	10,000
260	R & M Equipment	-	-	7,000	2,000
261	R & M Vehicle	1,655	500	-	1,000
263	Lease & Maintenance Agreements	1,483	1,100	1,000	2,500
285	Fuel Billed by Public Works	3,841	4,000	2,500	4,500
289	Repairs by PW Shop	425	1,000	7,500	3,000
310	Office & Operational Supplies	4,763	5,000	12,200	12,200
310-1	Office & Oper Supp - Goat Days	4,466	2,377	4,500	4,500
311	Concessions	-	500	4,500	1,200
326	Uniforms	1,570	2,000	1,200	3,000
331	Gas & Oil (purchased direct)	-	50	2,000	50
333	Tools, Furniture & Equipment	48	100	50	500
333-1	Tools, Furn & Equip - Goat Days	4,047	3,668	500	4,000
350-1	Supplies - Goat Days Gift Shop	3,094	3,500	5,000	5,000
496	YMCA Grant	20,000	20,000	3,500	20,000
498	Freedom Celebration	28,386	30,000	30,000	30,000
	Total Operations	87,726	93,593	105,650	133,150
	Total Admin and Programs	353,139	498,825	617,374	648,816

Operating Budget

PARKS AND RECREATION

ATHLETIC PROGRAMS (44402) formerly YOUTH PROGRAM

Category	FY 2022 Actual*	FY 2023 Forecast	FY 2024 Request
Personnel	1,722	13,746	31,120
Operations	<u>11,083</u>	<u>11,500</u>	<u>16,500</u>
Total	<u>12,805</u>	<u>25,246</u>	47,620

*Impacted by Covid 19

General Fund

Parks and Recreation - Youth Section Line Item Detail

Acct		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual*	Forecast	Budget	Request
	PARKS AND RECREATION				
	ATHLETIC PROGRAMS (44402)				
	SALARIES & WAGES				
112	Field Supervisors	49	700	1,500	2,500
116	Umpires/Officials/Referees	1,265	9,590	10,000	21,070
117	Scorekeepers/Press Box/Gate	288	2,540	3,000	5,500
	Total Compensation	1,602	12,830	14,500	29,070
153	FICA	97	742	1,209	1,649
154	Medicare	23	174	284	401
	Total Fringe Benefits	120	916	1,493	2,050
	Total Personnel	1,722	13,746	15,993	31,120
	OPERATING EXPENDITURES				
310	Office & Operational Supplies	3,841	4,000	5,200	8,500
326	Uniforms	7,242	7,500	7,500	8,000
	Total Operations	11,083	11,500	12,700	16,500
	Total Athletic Programs	12,805	25,246	28,693	47,620

Operating Budget**PARKS AND RECREATION
ADULT PROGRAM (44403)**

Category	FY 2022 Actual*	FY 2023 Forecast*	FY 2024 Request**
Personnel	2,557	2,500	0
Operations	214	1,500	0
Total	2,771	4,000	0

*Impacted by Covid 19

** Combined with Youth Programs for FY 2024

General Fund

Parks and Recreation - Adult Program Line Item Detail

Operating Budget

PARKS AND RECREATION PARKS/SPORTS FIELDS (44410)

Category	FY 2022 Actual*	FY 2023 Forecast*	FY 2024 Request
Personnel	0	0	17,224
Operations	25,556	32,500	59,500
Total	25,556	32,500	76,724

General Fund

Parks and Recreation - Parks/Sports Fields Line Item Detail

Acct	Account Name	FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
	PARKS AND RECREATION				
	PARKS/SPORTS FIELDS (44410)				
	SALARIES & WAGES				
124	Part-time Staff	-		16,000	16,000
	Total Compensation	-	-	16,000	16,000
	FRINGE BENEFITS				
153	FICA	-		992	992
154	Medicare	-		232	232
	Total Fringe Benefits	-	-	1,224	1,224
	Total Personnel	-	-	17,224	17,224
	OPERATING EXPENDITURES				
241	Utilities	11,952	13,000	17,000	17,000
262	Property Maintenance	9,169	10,500	24,000	24,000
310	Office & Operational Supplies	1,788	3,000	3,000	3,500
333	Tools, Furniture & Equipment	2,647	6,000	15,000	15,000
	Total Operations	25,556	32,500	59,000	59,500
	Total Parks	25,556	32,500	76,224	76,724

Operating Budget

PARKS AND RECREATION BAKER COMMUNITY CTR & GYM (44420)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Operations	45,259	55,100	68,500
Total	45,259	55,100	68,500

Acct	Account Name	FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
PARKS AND RECREATION					
BAKER COMMUNITY CTR & GYM (44420)					
OPERATING EXPENDITURES					
241	Utilities	25,096	30,000	43,500	35,000
260	R & M Equipment	-	100	500	500
262	Property Maintenance	10,340	15,000	15,000	18,000
310	Office & Operational Supplies	2,166	3,000	5,000	5,000
333	Tools, Furniture & Equipment	7,657	7,000	10,000	10,000
Total Operations		45,259	55,100	74,000	68,500
Total Baker Community Center		45,259	55,100	74,000	68,500

Operating Budget

PARKS AND RECREATION FARMERS MARKET AND DISCOVERY PARK (44450)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request*
Operations	1,216	1,672	12,500
Total	1,216	1,672	12,500

*Includes new addition - Discovery Park

General Fund

Parks and Recreation - Farmers Market and Discovery Park Line Item Detail

Acct	Account Name	FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request*
	PARKS AND RECREATION				
	FARMERS MARKET AND DISCOVERY PARK (44450)				
	OPERATING EXPENDITURES				
241	Utilities	1,216	1,500	2,000	3,000
262	Property Maintenance	-	172	1,500	8,500
333	Tools, Furniture & Equipment	-			1,000
	Total Operations	1,216	1,672	3,500	12,500
	Total Farmers Market	1,216	1,672	3,500	12,500
	*includes new addition - Discovery Park				

Operating Budget

PARKS AND RECREATION Orgill Park & Golf Course 44470

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Revenues	0	50,000	325,000
Personnel	0	160,180	365,275
Operations	0	146,290	281,300
Total	0	(256,470)	(321,575)
Staffing Level		1.0	1.0

Full Time Staffing Detail

Job Title	Grade	Number
Golf Course Manager	6	<u>1</u>
Staffing Level		<u>1</u>

General Fund

Parks and Recreation - Orgill Park Line Item Detail

Acct	Account Name	FY 2022 Actual	FY 2023 Forecast	FY 2023 9 Mo Budget	FY 2024 Request
#					
	PARKS & RECREATION				
	ORGILL PARK & GOLF COURSE (44470)				
	REVENUES				
34949	Greens Fees		50,000		325,000
	Total Revenues		50,000	-	325,000
	SALARIES & WAGES				
111	Salaries		15,688	30,000	57,750
118	Overtime		-	5,000	5,000
124	Part Time Labor		138,969	85,000	270,000
136	Vacation Pay at Retirement				
	Total Compensation	-	154,657	120,000	332,750
	FRINGE BENEFITS				
151	Health Insurance		583	-	3,500
152	Life Insurance		254	-	1,525
153	FICA		3,414	-	20,000
154	Medicare		855	-	5,000
155	Retirement		417	-	2,500
157	Unemployment Comp		-	-	-
	Total Fringe Benefits	-	5,523	-	32,525
	Total Personnel	-	160,180	120,000	365,275
	OPERATING EXPENDITURES				
180	Training & Travel		1,000		1,000
235	Memberships/Dues/Licenses		2,500		2,500
241	Utilities		9,000		13,000
245	Telephone		4,000		4,800
252	Legal & Professional Services		-		
256	Contracted Services		-		10,000
260	R & M Equipment		20,000		24,000
261	R & M Vehicle		1,000		2,000
262	Property Maintenance		19,500		20,000
263	Lease & Maintenance Agreements (Carts)		36,000	47,500	65,000
267	Chemicals		12,000	17,000	25,000
285	Fuel Billed by Public Works		12,000	3,500	15,000
289	Repairs by PW Shop		3,900	7,500	7,500
310	Office & Operational Supplies		1,500	5,000	5,000
311	Concessions		2,000	2,000	12,000
331	Gas & Oil (Purchased Direct)		390	5,000	10,000
326	Uniforms				2,000
333	Tools, Furniture & Equipment		7,500	2,500	2,500
350	Supplies - Gift Shop (Pro Shop)		13,000	22,400	20,000
980	Orgill Park and Lake - Contingency/Maintenance		1,000	40,000	40,000
	Total Operations	-	146,290	152,400	281,300
	Total Admin and Programs	-	306,470	272,400	646,575
	Net from Operations	-	(256,470)	(272,400)	(321,575)

Debt Service (49100)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Principal	446,000	979,245	1,042,000
Interest	203,215	384,550	397,372
Total	649,215	1,363,795	1,439,372

General Fund

Debt Service Department Line Item Detail

Acct	Account Name	FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
	Debt Service (49100)				
	Principal				
605	2013 TMBF Loan matures 5/1/2033-First Horizon	55,000	55,000	56,000	58,000
606	2015 TMBF Loan matures 9/1/2025-First Horizon	391,000	391,000	402,000	440,000
615	2021 TMBF 20 Year Refunding-First Farmers	-	258,000	252,000	258,000
609	2021 TMBF 15 Year Refunding-Security Bank	-	200,000	205,000	205,000
608	2020 TMBF 18 Year Refunding-Security Bank (MMS)	-	75,245	78,000	81,000
	TOTAL PRINCIPAL PAYMENTS	446,000	979,245	993,000	1,042,000
	Interest				
655	2013 TMBF Loan matures 5/1/2033-First Horizon	22,127	20,000	20,532	18,908
656	2015 TMBF Loan matures 9/1/2025-First Horizon	144,480	130,000	132,506	119,792
657	2021 TMBF 20 Year Refunding-First Farmers	-	145,000	147,000	140,826
658	2021 TMBF 15 Year Refunding-Security Bank	-	44,000	43,665	76,137
662	2020 TMBF 18 Year Refunding-Security Bank (MMS)	36,608	45,550	43,665	41,709
	TOTAL INTEREST PAYMENTS	203,215	384,550	387,368	397,372
	TOTAL DEBT SERVICE EXPENDITURES	649,215	1,363,795	1,380,368	1,439,372

Operating Budget

State Drug Fund (115)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Revenues	2,756	3,610	19,550
Operations	2,489	3,610	19,550
Net From Operations	267	0	0
Planned use of P/Y funds		1,098	17,050
June 30 Fund Balance	92,126	91,028	73,978

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 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
State Drug Fund (115)					
Revenues					
35006	Confiscations & Settlements	2,617	2,500	7,000	2,500
35007	Drug Fines	-	-	-	
	COURT FINES & COSTS	2,617	2,500	7,000	2,500
37001	Interest Income	139	12	-	-
	INTEREST INCOME	139	12	-	-
38060	Proceeds from Auction	-			
38990	Planned Use of P/Y Funds	-	1,098	12,550	17,050
	OTHER INCOME	-	1,098	12,550	17,050
	Total Revenues	2,756	3,610	19,550	19,550
OPERATING EXPENDITURES (42129)					
180	Training & Travel	430		1,000	1,000
191	Education/Outreach/Public Relations	-	354	500	500
222	Confidential Undercover Exp	-	-	1,000	1,000
245	Telephone	-	-	150	150
253	Audit	-	820	1,900	1,900
261	R & M Vehicle	-	-	1,500	1,500
263	Lease & Maintenance Agreements	-	900	3,000	3,000
310	Office & Operational Supplies	2,059	241	3,000	3,000
312	Equipment	-	1,295	-	-
325	Dog & Animal Control Expense	-	-	-	-
333	Tools, Furniture & Equipment	-	-	7,500	7,500
	Total Operations	2,489	3,610	19,550	19,550
	Total State Drug Fund	267	-	-	-

Operating Budget

Fund: 120**DEA Drug Fund (52100)**

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Revenues	57,344	113,544	102,400
Operations	57,344	54,593	102,400
Net From Operations	0	58,951	0
Planned use of P/Y funds			87,400
June 30 Fund Balance	85,862	144,813	57,413

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

DEA Drug Fund

Line Item Detail

Acct		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
DEA Drug (120)					
Revenues					
33119	DEA Federal Shared Proceeds	8,297	113,500	10,000	15,000
	COURT FINES & COSTS	8,297	113,500	10,000	15,000
37001	Interest Income	51	44	-	-
	INTEREST INCOME	51	44	-	-
38990	Planned Use of P/Y Funds	48,996		107,400	87,400
	OTHER INCOME	48,996	-	107,400	87,400
	TOTAL REVENUE	57,344	113,544	117,400	102,400
52100	Operating Expenditures (52100)				
180	Travel & Training	865	-	5,000	5,000
191	Education/Outreach/Public Relations	-	2,463	3,000	3,000
222	Special Investigation Expense	-	-	1,000	1,000
253	Audit Fees	-	820	1,900	1,900
261	R & M Vehicle	-	-	1,000	1,000
262	Property Maintenance	-	4,900	10,000	5,000
285	Fuel Billed by PW	3,665	873	5,500	5,500
289	Repairs by PW Shop	516	993	2,500	2,500
310	Office & Operational Supplies	20	-	500	500
331	Gas & Oil (Purchased Direct)	-	-	1,000	1,000
333	Tools, Furniture & Equipment	30,484	34,070	50,000	40,000
334	Vehicle Towing	-	-	1,000	1,000
942	Vehicle Purchases	21,794	10,474	35,000	35,000
943	Equipment Purchases	-	-	-	-
	Total Operations	57,344	54,593	117,400	102,400
	Total Expenditures	57,344	54,593	117,400	102,400
	Net From Operations	0	58,951	-	-

Operating Budget

Fund: 121 State Street Aid (43120)

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Revenues	392,198	377,599	377,944
Operations	400,421	353,342	645,000
Transfers	0	0	(267,056)
Total Expenditures and Transfers	400,421	353,342	377,944
Net from Operations	(8,223)	24,257	0
June 30 Fund Balance	126,592	150,849	150,849

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

State Street Aid Fund

Line Item Detail

Acct		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
	Fund: 121				
	State Street Aid				
	Revenues				
33335	Gas Inspection Fees	19,623	18,934	22,100	18,900
33550	State Street Aid Revenue	191,321	184,582	207,000	185,000
33551	Additional 3 Cent Gas Tax	55,157	52,463	60,000	52,000
33552	Additional 1 Cent Gas Tax	29,776	28,558	32,500	29,000
33553	2017 Gas Tax	96,274	93,019	107,000	93,000
	Total Intergovernmental Revenue	392,151	377,555	428,600	377,900
37001	Interest Income	47	44	30	44
	Total Interest on Investments	47	44	30	44
38050	Misc Revenue	-	-	-	
38060	Auctions Proceeds	-	-	-	
38061	Sale of Surplus Property	-	-	-	
	Total Other Income	-	-	-	-
38990	Planned Use of Fund Balance	-	-	-	
	Total Revenues	392,198	377,599	428,630	377,944
	OPERATING EXPENDITURES				
180	Travel & Training	-	1,896	1,000	1,000
241	Utilities	284,863	261,356	280,000	285,000
245	Telephone	994	1,002	1,400	1,400
260	R & M Equipment	2,519	208	10,000	12,000
261	R & M Vehicle	1,337	2,192	10,000	12,000
263	Lease & Maintenance Agreements	-	-	600	600
264	Traffic Light Repair	17,539	15,348	40,000	40,000
268	Street & ROW Repair & Maintenance	25,981	15,736	75,000	75,000
275	Sign Materials	100	416	25,000	25,000
285	Fuel Billed by Public Works	17,705	18,772	25,000	35,000
289	Repairs by PW Shop	33,589	15,212	30,000	35,000
310	Office & Operational Supplies	2,289	5,254	5,000	6,000
326	Uniforms	4,829	6,134	5,000	6,000
333	Tools, Furniture & Equipment	2,471	2,004	6,000	8,000
450	Road Materials	6,205	7,812	30,000	35,000
508	Claims Paid Direct	-	-	-	-
941	Vehicles	-	-	-	50,000
943	Equipment Purchases	-	-	-	18,000
	Total Operations	400,421	353,342	544,000	645,000
751	Transfer to/from General Fund	-		(115,370)	(267,056)
	Total Transfers	-	-	(115,370)	(267,056)
	Total State Street Aid	400,421	353,342	428,630	377,944
	Net From Operations	(8,223)	24,257	-	-

Operating Budget

Fund: 125
Stormwater

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Revenues	401,676	410,822	429,550
Personnel	226,350	226,350	251,995
Operations	<u>83,272</u>	<u>104,172</u>	177,555
Net From Operations	<u>92,054</u>	<u>80,300</u>	0
Planned Use of P/Y Funds			0
June 30 Fund Balance	<u>341,262</u>	<u>421,562</u>	421,562

Full Time Staffing Detail

Job Title	Grade	Number
Storm Water Coordinator*	6	1
Staffing Level	<u>1</u>	

*Was posted to General Fund in FY23.

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 a portion of its staff.

Stormwater Fund

Line Item Detail

		FY 2022	FY 2023	FY 2023	FY 2024
Acct #	Account Name	Actual	Forecast	Request	Request
	Fund: 125				
	STORMWATER				
	Revenues				
33104	Permits	10,550	2,800	1,500	3,000
34101	Storm Water Fees-Residential	143,716	147,672	144,000	153,550
34102	Storm Water Fees-Commercial	242,596	254,652	267,000	267,000
34191	Discounts Forfeited	4,814	5,698	5,000	6,000
	Total Charges for Services	401,676	410,822	417,500	429,550
37001	Interest Income	156	166	150	170
	Total Interest on Investments	156	166	150	170
38990	Planned Use of P/Y Funds				
	Total Other Income	-	-	-	-
	Total Revenue	401,676	410,822	417,650	429,550
52125	STORMWATER (52125)				
111	Salaries		-		68,250
140	Reimb for billing by City Hall	42,050	42,050	50,000	42,050
141	Reimb for Service by City Engineer	72,500	72,500	36,250	17,500
142	Reimb for Drain Cleaning by Streets	111,800	111,800	111,800	111,800
	Total Compensation	226,350	226,350	198,050	239,600
	FRINGE BENEFITS				
151	Health Insurance	-	-	-	3,000
152	Life Insurance	-	-	-	1,200
153	FICA	-	-	-	4,095
154	Medicare	-	-	-	1,600
155	Retirement	-	-	-	2,500
	Total Fringe Benefits	-	-	-	12,395
	Total Personnel	226,350	226,350	198,050	251,995
	OPERATING EXPENDITURES				
180	Training & Travel	3,293	3,964	2,500	2,500
191	Education/Outreach/Public Relations	-	800	1,000	1,000
200	Drainage System Maintenance	7,422	41,506	46,000	44,000
235	Memberships/Dues/Licenses	1,104	600	915	1,100
241	Utilities	7,239	11,768	3,000	7,300
245	Telephone	655	638	2,000	2,000
253	Audit	-	2,960	2,500	3,000
254	Engineering Services	28,097	20,000	30,000	25,000
260	R & M Equipment	507	194	1,000	1,000
261	R & M Vehicle	-	-	2,000	2,000
263	Lease & Maintenance Agreements	18,146	8,040	9,400	9,000
269	Levee Maintenance	-	-	22,600	22,600
285	Fuel Billed by Public Works	2,008	1,208	2,500	2,500
289	Repairs by PW Shop	433	362	600	1,500
310	Office & Operational Supplies	4,647	5,212	8,500	5,000
333	Tools, Furniture & Equipment	6,261	-	5,600	-
337	State & County Permits & Fees	3,460	6,920	4,000	4,000
521	Insurance	-	-	3,400	3,500
990	Contingency	-	-	72,085	40,555
	Total Operations	83,272	104,172	219,600	177,555
	Total Expenditures	309,622	330,522	417,650	429,550
	Net From Operations	92,054	80,300	-	-

Operating Budget

Fund: 131 Sanitation/Solid Waste (Collection)

Category	FY 2022 Actual	FY2023 Forecast	FY2024 Request
Revenues	912,579	951,805	952,266
Personnel	495,223	563,079	608,942
Operations	240,025	239,115	343,324
Net From Operations	177,331	149,611	0
Planned use of P/Y Funds			0
June 30 Fund Balance	748,779	898,390	898,390
Staffing Level	9	9	9

Full time Staffing Detail

Job Title	Grade	Number
Manager	7	1
Heavy Equipment Operator	6	-
Crew Leader	5	3
Crew Worker	2	5
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 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
	Fund: 131				
	Sanitation/Solid Waste (Collection)				
	Revenues				
34191	Discounts Forfeited	14,366	15,549	14,100	16,000
34412	Residential Sanitation Fees	897,980	935,990	879,288	936,000
	Revenues from Fees	912,346	951,539	893,388	952,000
37001	Interest Income	233	266	300	266
	Interest Income	233	266	300	266
38060	Auction Proceeds	-	-	-	-
38990	Planned Use of P/Y Funds	-	-	125,156	-
	Total Other Income	-	-	125,156	-
	TOTAL REVENUES	912,579	951,805	1,018,844	952,266
43201	RESIDENTIAL SOLID WASTE				
111	Salaries	306,815	367,984	357,381	386,383
114	Workers Comp	(1,086)	1,600		1,680
124	Part Time	3,168	-	15,000	15,000
136	Vacation pay at Retirement	5,544	-		-
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	375,479	430,622	433,419	464,101
43201	FRINGE BENEFITS				
151	Health Insurance	37,115	33,774	40,952	35,000
152	Life Insurance	2,317	3,322	2,971	3,500
153	FICA	18,186	21,274	23,088	24,100
154	Medicare	4,253	4,976	5,400	6,050
155	Retirement	24,121	36,320	31,914	37,000
156	Workers Comp Insurance	16,500	17,325	23,000	18,191
157	Unemployment Comp	223	-	-	1,000
158	Medical Testing	405	200	2,000	2,000
161	Insurance-Retirees	16,624	15,266	20,000	18,000
	Total Fringe Benefits	119,744	132,457	149,325	144,841
	Total Residential Personnel	495,223	563,079	582,744	608,942
43201	OPERATING EXPENDITURES				
180	Training & Travel	-		1,000	1,000
191	Education/Outreach/Public Relations	-		1,000	1,000
245	Telephone	1,122	700	1,400	1,400
253	Audit	-	1,840	2,200	2,200
260	R & M Equipment	-		3,000	3,000
261	R & M Vehicle	7,753	20,000	20,000	20,000
263	Lease & Maintenance Agreements	16,200	7,500	9,000	9,000
285	Fuel Billed by Public Works	42,211	41,000	35,000	45,000
289	Repairs by PW Shop	47,809	30,000	36,000	36,000
295	Solid Waste Disposal	37,118	35,000	65,000	50,000
310	Office & Operational Supplies	6,083	7,000	9,000	9,000
326	Uniforms	4,966	5,500	5,500	6,000
331	Gas & Oil (purchased direct)	-		1,000	1,000
333	Tools, Furniture & Equipment	35,263	2,000	40,000	40,000
521	Insurance	41,500	43,575	22,000	45,754
942	Vehicle Purchases	-	45,000	185,000	45,000

Sanitation Fund

Line Item Detail

Acct	Account Name	FY 2022	FY 2023	FY 2023	FY 2024
#		Actual	Forecast	Budget	Request
	Fund: 131				
943	Equipment Purchases	-		-	
990	Contingency	-		-	27,970
	Total Residential Operations	240,025	239,115	436,100	343,324
	TOTAL EXPENDITURES	735,248	802,194	1,018,844	952,266
	Net From Operations	177,331	149,611	-	-

General Purpose School Fund

Summary

141 General Purpose School Fund			
Category	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2024 Requested Budget
Revenues - Others	26,744,374	25,432,069	28,017,605
Revenues - City Funding	500,000	500,000	500,000
Total Revenues	<u>27,244,374</u>	<u>25,932,069</u>	28,517,605
Operations	<u>23,609,101</u>	<u>24,638,246</u>	28,517,605
Net From Operations	3,635,273	1,293,823	0
Fund Balance	<u>11,907,150</u>	<u>13,200,973</u>	13,200,973
Staffing Level	280	286	286

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
		Revenues				
40110	0	CURRENT PROPERTY TAX	6,544,550	6,377,940	6,377,940	6,502,000
40120	0	TRUSTEE'S COLLECTION - PRIOR Y	50,981	220,466	220,466	70,000
40130	0	CLERK & MASTER/CIRCUIT COURT -	752	73,489	73,489	73,489
40163	0	PAYMENTS IN LIEU OF TAXES - OT	114,731	146,977	146,977	110,000
40210	0	LOCAL OPTION SALES TAXES	3,851,954	2,881,950	2,881,950	3,550,000
40240	0	WHEEL TAX	417,420	587,908	587,908	615,490
40275	0	MIXED DRINK TAX	42,192	73,489	73,489	50,140
		TOTAL LOCAL TAXES	11,022,580	10,362,219	10,362,219	10,971,119
44110	0	INVESTMENT INCOME	7,085	2,500	2,500	4,200
44120	0	LEASE/RENTALS	68,838	30,000	30,000	14,000
44146	0	E-RATE FUNDING	256,657	290,000	290,000	507,000
44170	0	MISCELLANEOUS REFUNDS	375	0	0	0
44530	0	SALE OF EQUIPMENT		9,998	9,998	0
44560	0	DAMAGES RECOVERED FROM INDIVID	5,902	4,000	4,000	3,000
44570	0	CONTRIBUTIONS & GIFTS	2,400	1,388	1,388	0
44990	0	OTHER LOCAL REVENUE	243,391	240,000	240,000	233,000
		TOTAL OTHER LOCAL REVENUE	584,647	577,886	577,886	761,200
46511	0	BASIC EDUCATION PROGRAM/TISA	13,679,000	13,391,000	13,391,000	15,667,966
46515	0	VOLUNTARY PRE-K	285,035	380,273	380,273	395,000
46590	0	IT GRANT FROM STATE	3,889	0	0	0
46590	0	LEARNING CAMP TRANSPORTATION	42,127	0	0	0
46590	0	OTHER STATE EDUCATION FUNDS	166,510	0	0	0
46591	0	COORDINATED SCHOOL HEALTH	79,998	80,000	80,000	0
46610	0	CAREER LADDER PROGRAM	25,644	35,000	35,000	40,000
46981	0	SAFE SCHOOL GRANT	51,440	51,440	51,440	0
46990	0	FAMILY RESOURCE CENTER	27,000	29,612	29,612	0
		TOTAL STATE OF TENNESSEE	14,360,643	13,967,325	13,967,325	16,102,966
47143	0	SPECIAL ED GRANT THROUGH STATE	6,251	0	0	0
47590	0	OTHER FEDERAL	91,709			
47630	0	PUBLIC LAW 874-MAINTENANCE & O	97,104	63,000	63,000	70,000
47640	0	ROTC REIMBURSEMENT	103,637	108,000	108,000	112,320
47901	0	RESCUE PLAN ACT	138,800	123,420	123,420	0
		TOTAL FEDERAL GOVERNMENT	437,501	294,420	294,420	182,320
48610	0	CITIZEN GROUP DONATIONS	100,000	0	0	0
48610	0	DONATIONS	-	0	0	0
49400	0	REFUNDING DEBT ISSUED	230,219	230,219	230,219	0
49700	0	INSURANCE RECOVERY	8,784	0	0	0
49810	0	CITY GENERAL FUND TRANSFERS	500,000	500,000	500,000	500,000
		TOTAL OTHER SOURCES (NON-REVENUE)	839,003	730,219	730,219	500,000
		Total Revenue	27,244,374	25,932,069	25,932,069	28,517,605
		OPERATING EXPENDITURES				
		REGULAR INSTRUCTION 71100				
71100	116	TEACHERS	7,658,630	7,512,966	7,563,435	8,041,040
71100	117	CAREER LADDER	10,100	4,300	15,000	15,000
71100	128	HOMEBOUND TEACHERS	0	0	0	0

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
71100	163	EDUCATIONAL ASSISTANTS	133,303	168,176	124,688	125,959
71100	188	BONUS	34,078	89,951	89,951	0
71100	189	OTHER SALARIES & WAGES	129,984	57,700	98,940	248,940
71100	195	SUB TEACHERS - CERTIFIED	0	0	33,871	33,870
71100	198	SUB TEACHERS - NON-CERTIFIED	28,203	132,599	115,000	115,000
71100	201	SOCIAL SECURITY	472,541	470,402	484,582	630,963
71100	204	STATE RETIREMENT	734,465	653,654	717,511	806,791
71100	206	LIFE INSURANCE	14,323	14,391	16,567	15,240
71100	207	MEDICAL INSURANCE	824,465	1,001,309	1,033,701	1,317,971
71100	212	EMPLOYER MEDICARE	110,541	111,293	111,054	112,131
71100	217	RETIRE HYBRID STABILIZATION	0	30,198	49,388	49,338
71100	369	CONTRACTED SUBS CERTIFIED	50,956	0	0	0
71100	370	CONTRACTED SUBS NON-CERTIFIED	43,224	0	0	0
71100	399	OTHER CONTRACTED SERVICES	13,270	10,347	12,000	385,336
71100	429	INSTRUCTIONAL SUPPLIES & MATERIALS	92,259	54,177	62,262	71,449
71100	449	TEXTBOOKS BOUND	8,028	44,337	67,000	62,000
71000	471	SOFTWARE	0	0	35,000	36,000
71100	499	OTHER SUPPLIES & MATERIALS	13,051	0	0	0
71100	535	FEE WAIVERS	1,124	565	2,000	2,700
71100	599	OTHER CHARGES	32,343	17,012	37,428	33,519
71100	722	REGULAR INSTRUCTION EQUIPMENT	351,149	261,683	288,322	342,439
		TOTAL REGULAR INSTRUCTION	10,756,037	10,635,060	10,957,700	12,445,686
		ALTERNATIVE SCHOOL 71150				
71150	116	TEACHERS	65,600	66,423	68,251	70,520
71150	188	BONUS	1,114	1,921	1,921	0
71150	198	SUB TEACHERS - NON-CERTIFIED	275	2,468	3,000	3,000
71150	201	SOCIAL SECURITY	3,952	4,203	4,204	4,154
71150	204	STATE RETIREMENT	6,784	5,939	7,215	6,215
71150	206	LIFE INSURANCE	125	126	150	150
71150	207	MEDICAL INSURANCE	5,614	7,027	8,077	7,078
71150	212	EMPLOYER MEDICARE	924	983	991	971
71150	369	CONTRACTED SUBS CERTIFIED	295	0	0	0
71150	370	CONTRACTED SUBS NON-CERTIFIED	104	0	0	0
71150	429	INSTRUCTIONAL SUPPLIES & MATERIALS	499	65	94	0
		TOTAL ALTERNATIVE SCHOOL	85,286	89,155	93,903	92,089
		SPECIAL EDUCATION PROGRAM 71200				
71200	116	TEACHERS	806,017	818,482	841,008	883,058
71200	128	HOMEBOUND TEACHERS	585	600	3,120	3,120
71200	163	EDUCATIONAL ASSISTANTS	195,747	198,591	203,527	206,579
71200	188	BONUS	5,672	17,559	17,559	0
71200	189	OTHER SALARIES & WAGES	2,520	3,400	5,000	5,000
71200	198	SUB TEACHERS - NON-CERTIFIED	6,585	18,767	19,090	7,500
71200	201	SOCIAL SECURITY	59,009	62,762	62,805	83,356
71200	204	STATE RETIREMENT	92,574	88,162	94,627	108,964
71200	206	LIFE INSURANCE	1,982	1,898	2,321	2,321
71200	207	MEDICAL INSURANCE	130,739	146,961	166,849	179,649
71200	212	EMPLOYER MEDICARE	13,802	14,678	14,686	14,546
71200	217	RETIRE HYBRID STABILIZATION	0	3,569	6,332	6,472
71200	312	CONTRACTS W/ PRIVATE AGENCIES	207,120	204,255	207,073	207,073
71200	336	MAINT & REPAIR - EQUIPMENT	2,875	1,514	1,890	1,890
71200	355	TRAVEL	0	0	75	0
71200	369	CONTRACTED SUBS CERTIFIED	2,772	0	0	0
71200	370	CONTRACTED SUBS NON-CERTIFIED	4,187	0	0	0

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
71200	429	INSTRUCTIONAL SUPPLIES & MATERIALS	4,695	4,143	5,689	5,764
71200	599	OTHER CHARGES	7,311	3,746	5,000	5,000
71200	725	SPECIAL EDUCATION EQUIPMENT	2,172	706	4,000	4,000
		TOTAL SPECIAL EDUCATION	1,546,364	1,589,793	1,660,651	1,724,291
		VOCATIONAL EDUCATION 71300				
71300	116	TEACHERS	746,427	696,183	698,291	747,695
71300	188	BONUS	3,374	6,896	6,896	0
71300	189	OTHER SALARIES & WAGES	400	2,000	2,008	408
71300	198	SUB TEACHERS - NON-CERTIFIED	3,539	6,733	6,750	5,000
71300	201	SOCIAL SECURITY	45,662	43,587	44,820	57,199
71300	204	STATE RETIREMENT	67,014	58,300	75,574	74,769
71300	206	LIFE INSURANCE	1,382	1,321	1,850	1,559
71300	207	MEDICAL INSURANCE	42,268	34,189	55,349	53,385
71300	212	EMPLOYER MEDICARE	10,679	10,194	10,210	10,753
71300	217	RETIRE HYBRID STABILIZATION	0	4,095	5,856	6,656
71300	369	CONTRACTED SUBS CERTIFIED	2,167	0	0	0
71300	370	CONTRACTED SUBS NON-CERTIFIED	104	0	0	0
71300	429	INSTRUCTIONAL SUPPLIES & MATERIALS	16,968	14,157	18,460	10,000
71300	449	TEXTBOOKS BOUND	8,653	410	9,085	10,000
71300	499	OTHER SUPPLIES & MATERIALS	28,553	35,171	61,581	13,500
71300	524	IN SERVICE/STAFF DEVELOPMENT	237	150	1,256	5,000
71300	730	VOCATIONAL EQUIPMENT	4,887	0	0	0
		TOTAL VOCATIONAL EDUCATION	982,314	913,386	997,986	995,924
		TOTAL INSTRUCTIONAL	13,370,001	13,227,394	13,710,240	15,257,990
		ATTENDANCE 72110				
72110	105	SUPERVISOR/DIRECTOR	12,000	0	0	0
72110	201	SOCIAL SECURITY	744	0	0	0
72110	204	STATE RETIREMENT	1,236	0	0	0
72110	212	EMPLOYER MEDICARE	174	0	0	0
		TOTAL ATTENDANCE	14,154	0	0	0
		HEALTH SERVICES 72120				
72120	105	SUPERVISOR/DIRECTOR	57,271	58,416	58,416	0
72120	131	MEDICAL PERSONNEL	0	0	0	130,750
72120	188	BONUS	114	500	500	0
72120	201	SOCIAL SECURITY	3,571	3,661	3,663	11,991
72120	204	STATE RETIREMENT	5,125	5,261	5,262	15,050
72120	206	LIFE INSURANCE	109	111	114	224
72120	212	EMPLOYER MEDICARE	835	856	858	6,642
72120	399	OTHER CONTRACTED SERVICES	11,331	44,663	173,728	1,800
72120	499	OTHER SUPPLIES & MATERIALS	0	0	0	0
72120	524	IN SERVICE/STAFF DEVELOPMENT	1,478	1,332	3,000	3,000
72120	599	OTHER CHARGES	2,383	4,772	5,075	5,075
72120	735	HEALTH EQUIPMENT	9,834	6,456	6,979	15,000
		TOTAL HEALTH CARE SERVICES	92,051	126,028	257,595	189,532
		OTHER STUDENT SUPPORT 72130				
72130	123	GUIDANCE PERSONNEL	456,745	458,965	459,418	497,713
72130	130	SOCIAL WORKERS	27,000	49,549	49,556	0

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Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
72130	188	BONUS	2,030	6,493	6,493	0
72130	189	OTHER SALARIES & WAGES	0	1,200	1,200	0
72130	201	SOCIAL SECURITY	29,393	31,524	31,580	38,569
72130	204	STATE RETIREMENT	46,836	43,824	48,308	50,418
72130	206	LIFE INSURANCE	915	978	1,136	1,105
72130	207	MEDICAL INSURANCE	36,773	32,635	36,534	39,302
72130	212	EMPLOYER MEDICARE	6,874	7,373	7,671	7,107
72130	217	RETIRE HYBRID STABILIZATION	0	1,276	2,022	1,346
72130	309	CONTRACTS W/ GOV'T AGENCIES	51,440	48,840	50,240	49,000
72130	499	OTHER SUPPLIES & MATERIALS	339	300	315	1,000
72130	524	IN SERVICE/STAFF DEVELOPMENT	1,544	5,702	6,231	5,250
		TOTAL OTHER STUDENT SERVICES	659,889	688,659	700,704	690,810
		REGULAR INSTRUCTIONAL SUPPORT 72210				
72210	105	SUPERVISOR/DIRECTOR	60,966	0	30,314	26,420
72210	117	CAREER LADDER	6,900	2,700	8,700	8,700
72210	129	LIBRARIANS	213,279	185,580	222,311	233,457
72210	162	CLERICAL PERSONNEL	10,045	24,779	25,246	10,400
72210	188	BONUS	4,573	9,218	9,218	0
72210	189	OTHER SALARIES & WAGES	0	11,705	11,705	30,450
72210	195	SUB TEACHERS - CERTIFIED	379	0	2,500	2,500
72210	198	SUB TEACHERS-NON-CERTIFIED	0	2,422	2,425	0
72210	201	SOCIAL SECURITY	16,729	11,768	19,534	19,420
72210	204	STATE RETIREMENT	27,530	31,177	31,177	23,345
72210	206	LIFE INSURANCE	510	354	653	653
72210	207	MEDICAL INSURANCE	23,133	18,600	34,960	34,960
72210	212	EMPLOYER MEDICARE	4,096	3,143	4,800	4,620
72210	217	RETIRE HYBRID STABILIZATION	0	596	600	0
72210	369	CONTRACTED SUBS CERTIFIED	156	156	0	0
72210	370	CONTRACTED SUBS NON-CERTIFIED	1,156	0	0	0
72210	399	OTHER CONTRACTED SERVICES	61,409	57,000	57,000	58,000
72210	432	LIBRARY BOOKS MEDIA	0	501	502	1,000
72210	499	OTHER SUPPLIES & MATERIALS	13,845	14,344	17,276	17,276
72210	524	IN SERVICE/STAFF DEVELOPMENT	8,039	59	6,000	3,000
72210	599	OTHER CHARGES	38,023	18,017	49,370	50,000
		TOTAL REGULAR INSTRUCTIONAL SUPPORT	490,768	392,119	534,291	524,201
		ALTERNATIVE EDUCATION SUPPORT 72215				
72215	105	SUPERVISOR/DIRECTOR	47,085	47,500	50,000	110,042
72215	188	BONUS	114	0	0	0
72215	201	SOCIAL SECURITY	2,803	2,892	2,922	6,609
72215	204	STATE RETIREMENT	4,457	4,128	4,613	9,906
72215	206	LIFE INSURANCE	84	90	95	198
72215	207	MEDICAL INSURANCE	3,562	898	5,254	5,254
72215	212	EMPLOYER MEDICARE	656	676	683	1,546
		TOTAL ALTERNATIVE EDUCATION SUPPORT	58,761	56,184	63,567	133,555
		SPECIAL EDUCATION SUPPORT 72220				
72220	105	SUPERVISOR/DIRECTOR	47,085	47,500	49,000	49,735
72220	124	PSYCHOLOGICAL PERSONNEL	59,160	56,463	61,558	62,481
72220	161	SECRETARY(S)	18,925	16,621	18,449	18,726
72220	162	CLERICAL PERSONNEL	94,665	84,591	95,821	97,653
72220	188	BONUS	674	3,500	3,500	0
72220	201	SOCIAL SECURITY	11,696	11,319	12,317	17,486

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Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
72220	204	STATE RETIREMENT	17,135	16,381	17,653	22,859
72220	206	LIFE INSURANCE	397	365	468	448
72220	207	MEDICAL INSURANCE	23,338	30,580	31,451	31,081
72220	212	EMPLOYER MEDICARE	3,011	2,895	3,153	3,153
72220	217	RETIRE HYBRID STABILIZATION	0	649	1,205	1,205
72220	312	CONTRACTS W/ PRIVATE AGENCIES	92,337	55,596	99,850	89,479
72220	348	POSTAL CHARGES	295	240	260	260
72220	499	OTHER SUPPLIES & MATERIALS	2,903	1,692	2,382	2,382
72220	524	IN SERVICE/STAFF DEVELOPMENT	4,748	13,076	13,245	13,245
72220	790	OTHER EQUIPMENT	850	919	5,000	5,000
		TOTAL SPECIAL EDUCATION SUPPORT	377,219	342,387	415,312	415,193
		VOCATIONAL EDUCATION SUPPORT 72230				
72230	105	SUPERVISOR/DIRECTOR	41,163	0	0	0
72230	188	BONUS	0	0	0	5,000
72230	201	SOCIAL SECURITY	2,475	0	2,071	0
72230	204	STATE RETIREMENT	3,453	0	3,574	0
72230	206	LIFE INSURANCE	53	0	55	0
72230	207	MEDICAL INSURANCE	3,465	0	3,587	0
72230	212	EMPLOYER MEDICARE	579	0	484	0
72230	399	OTHER CONTRACTED SERVICES	2,720	0	0	0
72230	524	IN SERVICE/STAFF DEVELOPMENT	0	0	1,300	0
		TOTAL VOCATIONAL EDUCATION SUPPORT	53,908	0	11,071	5,000
		TECHNOLOGY 72250				
72250	105	SUPERVISOR/DIRECTOR	88,771	100,000	100,000	109,804
72250	120	COMPUTER PROGRAMMER	83,736	160,185	160,185	162,740
72250	188	BONUS	566	3,000	3,000	0
72250	189	OTHER SALARIES & WAGES	12,076	137,686	137,700	48,111
72250	201	SOCIAL SECURITY	10,542	23,766	23,772	24,530
72250	204	STATE RETIREMENT	15,693	35,465	35,465	32,066
72250	206	LIFE INSURANCE	340	764	770	370
72250	207	MEDICAL INSURANCE	31,133	45,781	45,787	46,393
72250	212	EMPLOYER MEDICARE	2,465	5,558	5,560	2,500
72250	336	MAINT & REPAIR - EQUIPMENT	14,233	6,502	8,242	40,000
72250	350	INTERNET CONNECTIVITY	358,879	332,747	332,750	572,000
72250	399	OTHER CONTRACTED SERVICES	1,022	2,620	2,750	10,000
72250	470	CABLING	13,690	3,159	8,166	25,500
72250	471	SOFTWARE	117,569	258,990	304,200	270,000
72250	499	OTHER SUPPLIES & MATERIALS	40,071	123,592	128,555	100,000
72250	524	IN SERVICE/STAFF DEVELOPMENT	6,178	7,896	10,000	18,000
72250	790	OTHER EQUIPMENT	6,912	180,366	186,668	251,232
		TOTAL TECHNOLOGY	803,876	1,428,077	1,493,571	1,713,246
		BOARD OF EDUCATION 72310				
72310	191	BOARD & COMMITTEE MEMBERS	34,200	34,200	34,884	34,884
72310	201	SOCIAL SECURITY	2,120	2,120	2,195	2,195
72310	204	STATE RETIREMENT	857	607	875	875
72310	206	LIFE INSURANCE	95	96	101	101
72310	207	MEDICAL INSURANCE	5,386	2,465	2,600	2,600
72310	212	EMPLOYER MEDICARE	496	496	514	514
72310	305	AUDIT SERVICES	56,875	63,250	65,000	71,500
72310	320	DUES & MEMBERSHIPS	3,500	5,562	6,535	3,500
72310	331	LEGAL SERVICES	23,375	19,673	49,588	51,076

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Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
72310	399	OTHER CONTRACTED SERVICES	5,570	3,500	12,500	6,285
72310	499	OTHER SUPPLIES & MATERIALS	0	481	500	500
72310	506	LIABILITY INSURANCE	25,467	26,912	30,412	32,000
72310	513	WORKERS' COMPENSATION INSURANCE	37,745	34,419	53,978	60,000
72310	524	IN SERVICE/STAFF DEVELOPMENT	8,408	8,394	9,408	20,408
		TOTAL BOARD OF EDUCATION	204,094	202,175	269,090	286,438
		OFFICE OF THE DIRECTOR OF SCHOOLS 72320				
72320	101	ADMINISTRATIVE	147,900	153,816	153,817	161,516
72320	106	ADMINISTRATIVE	115,000	120,000	120,001	123,174
72320	117	CAREER LADDER	1,000	4,500	4,500	0
72320	161	SECRETARY(S)	56,000	60,000	60,003	57,178
72320	162	CLERICAL PERSONNEL	41,608	39,560	39,562	42,432
72320	188	BONUS	458	2,000	2,000	0
72320	201	SOCIAL SECURITY	21,250	22,609	22,609	24,796
72320	204	STATE RETIREMENT	35,942	33,253	33,253	38,430
72320	206	LIFE INSURANCE	676	702	702	711
72320	207	MEDICAL INSURANCE	46,160	59,441	59,442	57,419
72320	212	EMPLOYER MEDICARE	5,070	5,375	5,376	5,302
72320	299	OTHER FRINGE BENEFITS	9,600	7,600	7,602	9,792
72320	320	DUES & MEMBERSHIPS	7,436	5,361	7,359	7,500
72320	348	POSTAL CHARGES	2,000	1,788	1,799	2,500
72320	355	TRAVEL	0	0	0	0
72320	399	OTHER CONTRACTED SERVICES	0	0	0	0
72320	435	OFFICE SUPPLIES	4,000	1,464	1,639	3,500
72320	499	OTHER SUPPLIES & MATERIALS	158	108	173	2,500
72320	524	IN SERVICE/STAFF DEVELOPMENT	11,525	4,363	7,850	10,595
72320	599	OTHER CHARGES	1,407	2,844	3,050	9,000
72320	722	ADMINISTRATION EQUIPMENT	0	2,078	2,500	0
		TOTAL OFFICE OF THE DIRECTOR OF SCHOOLS	507,190	526,862	533,237	556,345
		OFFICE OF PRINCIPAL 72410				
72410	104	PRINCIPAL(S)	310,393	324,170	330,089	346,593
72410	117	CAREER LADDER	3,500	2,000	2,500	2,500
72410	119	ACCOUNTANTS/BOOKKEEPERS	98,360	101,816	137,886	106,826
72410	139	ASSISTANT PRINCIPALS(S)	662,321	675,897	692,251	726,076
72410	161	SECRETARY(S)	66,038	44,333	66,702	58,144
72410	162	CLERICAL PERSONNEL	154,104	202,172	151,874	154,152
72410	188	BONUS	3,492	15,805	15,805	0
72410	189	OTHER SALARIES & WAGES	25,607	45,815	54,037	54,204
72410	201	SOCIAL SECURITY	78,007	84,006	81,750	113,873
72410	204	STATE RETIREMENT	130,331	123,562	135,480	148,853
72410	206	LIFE INSURANCE	2,414	2,571	2,721	2,721
72410	207	MEDICAL INSURANCE	128,515	167,132	168,156	168,156
72410	212	EMPLOYER MEDICARE	18,246	19,659	19,119	19,117
72410	307	COMMUNICATION	200	0	0	0
72410	320	DUES & MEMBERSHIPS	2,410	2,506	2,553	1,975
72410	336	MAINT & REPAIR - EQUIPMENT	64	64	67	100
72410	348	POSTAL CHARGES	2,241	884	953	1,350
72410	399	OTHER CONTRACTED SERVICES	605	281	1,279	1,000
72410	499	OTHER SUPPLIES & MATERIALS	13,234	6,363	21,766	19,216
72410	524	IN SERVICE/STAFF DEVELOPMENT	700	925	1,400	11,104
72410	599	OTHER CHARGES	0	8,843	500	100
72410	701	ADMINISTRATION EQUIPMENT	1,962	4,130	6,386	4,400

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Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
		TOTAL OFFICE OF PRINCIPAL	1,702,744	1,832,934	1,893,274	1,940,460
		FISCAL SERVICES 72510				
72510	105	SUPERVISOR/DIRECTOR	166,300	187,847	188,000	190,820
72510	119	ACCOUNTANTS/BOOKKEEPERS	72,092	103,900	104,487	106,054
72510	122	PURCHASING PERSONNEL	51,000	55,000	52,111	52,893
72510	188	BONUS	566	2,500	2,500	0
72510	189	OTHER SALARIES & WAGES	0	4,000	4,000	0
72510	201	SOCIAL SECURITY	16,743	20,806	17,505	26,757
72510	204	STATE RETIREMENT	25,895	31,051	25,824	34,978
72510	206	LIFE INSURANCE	544	652	595	595
72510	207	MEDICAL INSURANCE	43,431	49,410	57,411	49,521
72510	212	EMPLOYER MEDICARE	3,916	4,866	4,141	4,141
72510	320	DUES & MEMBERSHIPS	280	110	0	0
72510	399	OTHER CONTRACTED SERVICES	51,174	27,987	35,750	29,703
72510	435	OFFICE SUPPLIES	1,280	952	1,354	2,000
72510	499	OTHER SUPPLIES & MATERIALS	788	1,968	1,972	2,500
72510	524	IN SERVICE/STAFF DEVELOPMENT	6,797	4,801	6,900	9,000
		TOTAL FISCAL SERVICES	440,806	495,850	502,550	508,962
		HUMAN RESOURCES 72520				
72520	105	SUPERVISOR/DIRECTOR	92,500	105,000	105,350	108,482
72520	162	CLERICAL PERSONNEL	102,685	84,200	106,983	105,015
72520	188	BONUS	343	1,500	1,500	0
72520	189	OTHER SALARIES & WAGES	908	0	1	0
72520	201	SOCIAL SECURITY	11,415	12,643	12,647	16,593
72520	204	STATE RETIREMENT	17,463	19,064	19,068	21,691
72520	206	LIFE INSURANCE	316	402	405	340
72520	207	MEDICAL INSURANCE	14,284	13,154	16,428	13,153
72520	210	UNEMPLOYMENT COMPENSATION	0	494	2,800	2,870
72520	212	EMPLOYER MEDICARE	2,670	2,957	2,959	2,829
72520	320	DUES & MEMBERSHIPS	0	0	0	0
72520	399	OTHER CONTRACTED SERVICES	10,642	52,206	52,900	52,669
72520	435	OFFICE SUPPLIES	4,247	1,639	2,956	1,386
72520	524	IN SERVICE/STAFF DEVELOPMENT	5,275	798	1,747	1,298
72520	599	OTHER CHARGES	1,705	11,234	12,330	11,243
		TOTAL HUMAN SERVICES	264,453	305,291	338,074	337,569
		PLANT OPERATIONS 72610				
72610	105	SUPERVISOR/DIRECTOR	90,000	100,000	100,000	96,425
72610	161	SECRETARY(S)	51,097	47,940	47,941	50,771
72610	166	CUSTODIAL PERSONNEL	180,000	183,600	183,613	186,551
72610	188	BONUS	801	3,500	3,500	0
72610	201	SOCIAL SECURITY	19,107	19,561	19,580	25,531
72610	204	STATE RETIREMENT	28,746	29,919	29,925	33,376
72610	206	LIFE INSURANCE	589	629	641	636
72610	207	MEDICAL INSURANCE	26,918	56,575	60,820	34,770
72610	212	EMPLOYER MEDICARE	4,469	4,575	4,581	4,666
72610	312	CONTRACTS W/ PRIVATE AGENCIES	0	0	0	0
72610	320	DUES & MEMBERSHIPS	370	420	420	0
72610	328	JANITORIAL SERVICES	393,709	500,744	503,484	652,638
72610	336	MAINT & REPAIR - EQUIPMENT	0	0	0	0
72610	351	RENTALS	4,667	619	626	2,000

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Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
72610	399	OTHER CONTRACTED SERVICES	28,201	62,185	62,185	52,000
72610	415	ELECTRICITY	626,387	604,268	606,726	713,307
72610	454	WATER & SEWER	68,012	72,481	73,394	79,296
72610	499	OTHER SUPPLIES & MATERIALS	4,667	21,595	23,307	27,200
72610	502	BUILDING & CONTENT INSURANCE	102,988	122,327	122,327	140,000
72610	524	IN SERVICE/STAFF DEVELOPMENT	5,383	1,117	3,500	6,000
72610	599	OTHER CHARGES	6,202	408	1,000	6,000
72610	720	PLANT OPERATION EQUIPMENT	583	2,153	2,500	2,500
		TOTAL PLANT OPERATIONS	1,642,896	1,834,616	1,850,070	2,113,666
		PLANT MAINTENANCE 72620				
72620	167	MAINTENANCE PERSONNEL	78,954	20,537	53,020	53,815
72620	188	BONUS	439	1,000	1,000	0
72620	201	SOCIAL SECURITY	4,831	1,335	4,894	4,117
72620	204	STATE RETIREMENT	2,997	0	3,102	5,382
72620	206	LIFE INSURANCE	60	0	65	65
72620	207	MEDICAL INSURANCE	3,626	0	3,754	2,252
72620	212	EMPLOYER MEDICARE	1,130	312	1,145	1,145
72620	335	MAINT & REPAIR - BUILDING	181,209	310,120	334,271	312,899
72620	336	MAINT & REPAIR - EQUIPMENT	44,167	33,004	38,493	55,180
72620	338	MAINT & REPAIR - VEHICLES	382	1,416	2,336	4,450
72620	399	OTHER CONTRACTED SERVICES	62,413	79,235	84,028	72,376
72620	418	EQUIPMENT & MACHINERY PARTS	6,298	7,606	9,000	9,985
72620	425	GASOLINE	8,612	9,000	9,000	11,979
72620	499	OTHER SUPPLIES & MATERIALS	15,362	9,190	10,186	15,908
72620	599	OTHER CHARGES	142	5,036	8,498	11,323
72620	701	ADMINISTRATION EQUIPMENT	5,265	1,707	5,250	5,250
72620	717	MAINTENANCE EQUIPMENT	2,190	1,486	2,500	2,500
		TOTAL PLANT MAINTENANCE	418,077	480,984	570,542	568,626
		PUPIL TRANSPORTATION 72710				
72710	312	CONTRACTS W/ PRIVATE AGENCIES	1,229,735	1,301,441	1,357,597	1,545,548
72710	412	DIESEL FUEL	128,126	163,040	225,000	220,000
72710	435	OFFICE SUPPLIES	299	192	196	200
72710	524	IN SERVICE/STAFF DEVELOPMENT	0	687	2,000	2,000
		TOTAL PUPIL TRANSPORTATION	1,358,160	1,465,360	1,584,793	1,767,748
		CENTRAL AND OTHER 72810				
72810	189	OTHER SALARIES & WAGES	1,500	1,500	1,530	1,530
72810	201	SOCIAL SECURITY	89	93	92	92
72810	204	STATE RETIREMENT	138	126	143	143
72810	212	EMPLOYER MEDICARE	21	22	22	22
72810	217	RETIRE HYBRID STABILIZATION	0	6	10	10
72810	307	COMMUNICATION	91,328	87,300	90,000	90,000
72810	336	MAINT & REPAIR - EQUIPMENT	0	0	0	0
72810	599	OTHER CHARGES	0	0	1,000	1,000
72810	701	ADMINISTRATION EQUIPMENT	1,624	0	1,650	1,650
72810	790	OTHER EQUIPMENT	0	0	0	0
		TOTAL CENTRAL AND OTHER	94,700	89,047	94,447	94,447
		Total Instructional Support	9,183,746	10,266,573	11,112,188	11,845,797
		EARLY CHILDHOOD EDUCATION 73400				

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
73400	105	SUPERVISOR/DIRECTOR	0	0	17,000	17,255
73400	116	TEACHERS	301,724	364,772	394,763	371,020
73400	162	CLERICAL PERSONNEL	0	0	0	0
73400	163	EDUCATIONAL ASSISTANTS	73,003	138,193	160,655	112,016
73400	188	BONUS	1,285	6,500	6,500	0
73400	189	OTHER SALARIES & WAGES	32,576	38,525	15,599	0
73400	198	SUB TEACHERS - NON-CERTIFIED	1,977	6,682	824	6,000
73400	201	SOCIAL SECURITY	21,878	30,667	10,861	50,823
73400	204	STATE RETIREMENT	33,871	43,751	229	67,701
73400	206	LIFE INSURANCE	796	1,044	340	340
73400	207	MEDICAL INSURANCE	50,275	67,661	31,000	49,743
73400	212	EMPLOYER MEDICARE	5,590	7,716	3,100	3,803
73400	217	RETIRE HYBRID STABILIZATION	0	1,303	1,300	1,300
73400	369	CONTRACTED SUBS CERTIFIED	348	0	0	0
73400	370	CONTRACTED SUBS NON-CERTIFIED	3,795	0	0	0
73400	429	INSTRUCTIONAL SUPPLIES & MATERIALS	2,518	0	0	0
73400	499	OTHER SUPPLIES & MATERIALS	0	31,462	35,030	31,000
		TOTAL EARLY CHILDHOOD EDUCATION	529,636	738,276	677,201	711,001
76100	799	CAPITAL OUTLAY	0	0	0	0
		DEBT RELATED EXPENDITURES				
82100	602	PRINCIPAL ON NOTES	0	0	0	0
82130	602	PRINCIPAL ON NOTES	98,455	128,295	128,296	109,128
82230	604	INTEREST ON NOTES	0	0	0	0
82330	604	INTEREST ON NOTES	47,430	47,489	47,789	43,689
82330	699	OTHER DEBT SERVICE	379,833	230,219	230,219	550,000
		Total Debt Related Expenditures	525,718	406,003	406,304	702,817
		OTHER FINANCING SOURCES (USES)				
99100	590	Transfer to Other Funds	10,747	0	26,136	0
		Total Expenditures	23,609,101	24,638,246	25,932,069	28,517,605
		Surplus/(Deficit)	3,635,273	1,293,823	0	0
		Fund Balance as of June 30	11,907,150	13,200,973	11,907,150	13,200,973

Schools Federal Projects Fund

Summary

142 Federal Fund			
Category	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2024 Requested Budget
Revenues	7,729,480	7,636,859	2,571,264
Operations	7,729,480	7,636,859	2,571,264
Net From Operations	0	0	0
Fund Balance	0	0	0
Staffing Level	35	31	31

Schools Federal Projects Fund

Line Item Detail

Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
		Revenues				
47131	-	CTE PERKINS BASIC VOCATIONAL	50,550	55,346	55,346	47,462
47141	-	TITLE I	916,960	1,099,092	1,099,092	825,000
47143	-	IDEA PART B	658,344	782,658	648,728	648,728
47145	-	IDEA PRESCHOOL	6,727	12,031	12,031	12,031
47146	-	TITLE III	15,844	31,496	31,496	10,000
47147	-	TITLE IV	6,231	59,455	59,455	80,000
47189	-	TITLE II PART A	75,217	15,600	15,600	105,000
47301	-	ESSER 1 CARES ACT	452,024	0	0	0
47301	-	ESSER 2 CRRSA	2,453,462	128,008	128,008	0
47305	-	FULL SERVICE COMMUNITY SCHOOLS	0	0	0	721,043
47307	-	MATH IMPLEMENTATION SUPPORT	0	71,250	71,250	72,000
47309	-	EARLY LITERACY NETWORK	39,474	40,526	40,526	0
47309	-	TEACHER LITERACY STIPEND GRANT	35,000	31,000	31,000	0
47401	-	ESSER 3 ARP	2,262,128	4,869,660	4,869,660	0
47402	-	ARP IDEA PART B	58,251	83,645	83,645	0
47403	-	APR IDEA PREK	0	9,460	9,460	0
47404	-	ARP HOMELESS	933	22,821	22,821	0
47590	-	CONSOLIDATED ADMIN	9,858	49,496	49,496	50,000
47590	-	EPIDEMIOLOGY GRANT	688,477	128,559	128,559	0
47590	-	RESILIENT SCHOOL COMMUNITITES	0	146,756	146,756	0
		Total Revenue	7,729,480	7,636,859	7,502,929	2,571,264
		Operating Expenditures				
71100		Regular Instruction				
71100	116	TEACHERS	258,595	377,536	377,536	202,536
71100	163	EDUCATIONAL ASSISTANTS	176,919	345,900	345,900	45,900
71100	189	OTHER SALARIES & WAGES	37,400	206,800	206,800	10,800
71100	195	SUB TEACHERS - CERTIFIED	0	10,600	10,600	7,600
71100	198	SUB TEACHERS - NON-CERTIFIED	7,423	0	0	0
71100	201	SOCIAL SECURITY	22,041	47,845	47,845	13,845
71100	204	STATE RETIREMENT	33,903	19,148	19,148	19,148
71100	206	LIFE INSURANCE	750	1,604	1,604	404
71100	207	MEDICAL INSURANCE	46,666	275,387	275,387	25,387
71100	212	EMPLOYER MEDICARE	6,054	13,759	13,759	3,759
71100	217	RETIRE HYBRID STABILIZATION	0	0	0	0
71100	311	CONTRACTS W/ OTHER SCHOOLS	0	0	0	0
71100	369	CONTRACTED SUBS CERTIFIED	14,245	0	0	0
71100	370	CONTRACTED SUBS NON-CERTIFIED	6,861	0	0	0
71100	399	OTHER CONTRACTED SERVICES	90,117	83,705	83,705	180,000
71100	429	INSTRUCTIONAL SUPPLIES & MATERIALS	153,667	61,210	61,210	40,000
71100	430	TEXTBOOKS ELECTRONIC	0	400,000	400,000	0
71100	471	SOFTWARE	90,370	0	0	0
71100	499	OTHER SUPPLIES & MATERIALS	320	9,000	9,000	9,000
71100	599	OTHER CHARGES	0	0	0	0
71100	722	REGULAR INSTRUCTION EQUIPMENT	454,255	305,571	305,571	5,572
		Total Regular Instruction Program	1,399,586	2,158,065	2,158,065	563,951
71200		Special Education Program				
71200	116	TEACHERS	218,204	214,204	214,204	214,204

Schools Federal Projects Fund

Line Item Detail

Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
71200	130	SOCIAL WORKERS	0	0	0	0
71200	163	EDUCATIONAL ASSISTANTS	152,848	99,103	99,103	92,148
71200	171	SPEECH PATHOLOGIST	0	0	0	0
71200	189	OTHER SALARIES & WAGES	20,415	0	0	0
71200	198	SUB TEACHERS - NON-CERTIFIED	128	7,525	7,525	7,525
71200	201	SOCIAL SECURITY	22,314	23,493	23,493	22,823
71200	204	STATE RETIREMENT	31,762	35,112	35,112	35,112
71200	206	LIFE INSURANCE	657	53	53	53
71200	207	MEDICAL INSURANCE	42,053	50,626	50,626	50,626
71200	212	EMPLOYER MEDICARE	5,348	6,126	6,126	5,969
71200	217	RETIRE HYBRID STABILIZATION	0	0	0	0
71200	312	CONTRACTS W/ PRIVATE AGENCIES	8,970	30,245	30,245	27,515
71200	336	MAINT & REPAIR - EQUIPMENT	0	8,400	8,400	8,400
71200	369	CONTRACTED SUBS CERTIFIED	1,596	0	0	0
71200	370	CONTRACTED SUBS NON-CERTIFIED	354	0	0	0
71200	399	OTHER CONTRACTED SERVICES	0	133,930	0	0
71200	429	INSTRUCTIONAL SUPPLIES & MATERIALS	77,580	39,254	39,254	33,254
71200	499	OTHER SUPPLIES & MATERIALS	0	10,645	10,645	9,645
71200	599	OTHER CHARGES	0	0	0	0
71200	725	SPECIAL EDUCATION EQUIPMENT	133	7,000	7,000	7,000
		Total Special Education Program	582,362	665,716	531,786	514,274
	71300	Vocational Education Program				
71300	336	MAINT & REPAIR - EQUIPMENT	0	2,500	2,500	2,500
71300	429	INSTRUCTIONAL SUPPLIES & MATERIALS	4,381	9,092	9,092	9,092
71300	499	OTHER SUPPLIES & MATERIALS	13,731	10,000	10,000	10,000
71300	730	VOCATIONAL EQUIPMENT	19,259	16,367	16,367	16,367
		Total Vocational Education	37,371	37,959	37,959	37,959
	72110	Attendance				
72110	105	SUPERVISOR/DIRECTOR	0	0	0	0
72110	204	STATE RETIREMENT	0	0	0	0
72110	212	EMPLOYER MEDICARE	0	0	0	0
		Total Attendance	0	0	0	0
	72120	Health Services				
72120	131	MEDICAL PERSONNEL	0	0	0	0
72120	201	SOCIAL SECURITY	0	0	0	0
72120	204	STATE RETIREMENT	0	0	0	0
72120	206	LIFE INSURANCE	0	0	0	0
72120	212	EMPLOYER MEDICARE	0	0	0	0
72120	312	CONTRACTS W/ PRIVATE AGENCIES	166,465	127,137	127,137	0
72120	399	OTHER CONTRACTED SERVICES	130,500	0	0	0
72120	413	DRUGS & MEDICAL SUPPLIES	1,544	0	0	0
72120	735	HEALTH EQUIPMENT	621	0	0	0
		Total Health Services	299,130	127,137	127,137	0
	72130	Other Student Support				
72130	130	SOCIAL WORKERS	92,840	116,000	116,000	0

Schools Federal Projects Fund

Line Item Detail

Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
72130	162	CLERICAL PERSONNEL	15,261	0	0	0
72130	189	OTHER SALARIES & WAGES	0	66,100	66,100	487,166
72130	201	SOCIAL SECURITY	6,386	10,000	10,000	55,160
72130	204	STATE RETIREMENT	7,938	0	0	72,104
72130	206	LIFE INSURANCE	228	0	0	0
72130	207	MEDICAL INSURANCE	4,957	20,756	20,756	10,000
72130	212	EMPLOYER MEDICARE	1,494	0	0	0
72130	217	RETIRE HYBRID STABILIZATION	0	0	0	0
72130	355	TRAVEL	3,366	7,000	7,000	9,503
72130	399	OTHER CONTRACTED SERVICES	2,900	0	0	0
72130	499	OTHER SUPPLIES & MATERIALS	9,302	30,245	30,245	0
72130	524	IN SERVICE/STAFF DEVELOPMENT	2,235	6,000	6,000	0
72130	599	OTHER CHARGES	0	1,000	1,000	0
		Total Other Student Support	146,907	257,101	257,101	633,933
	72210	Regular Instruction Program Support				
72210	138	INSTRU COMPUTER PERSONNEL	131,359	0	0	0
72210	105	SUPERVISOR/DIRECTOR	-	39,525	39,525	40,029
72210	161	SECRETARY(S)	8,928	0	0	0
72210	162	CLERICAL PERSONNEL	0	0	0	0
72210	169	PART TIME PERSONNEL	62,401	35,636	35,636	0
72210	188	BONUS	0	35,000	35,000	0
72210	189	OTHER SALARIES & WAGES	294,121	535,960	535,960	348,960
72210	195	SUB TEACHERS - CERTIFIED	0	0	0	0
72210	196	IN SERVICE TRAINING	0	0	0	0
72210	201	SOCIAL SECURITY	27,434	38,937	38,937	26,257
72210	204	STATE RETIREMENT	43,434	58,336	58,336	6,718
72210	206	LIFE INSURANCE	803	829	829	75
72210	207	MEDICAL INSURANCE	33,908	47,240	47,240	3,437
72210	212	EMPLOYER MEDICARE	6,911	9,702	9,702	573
72210	399	OTHER CONTRACTED SERVICES	39,474	122,132	122,132	72,000
72210	524	IN SERVICE/STAFF DEVELOPMENT	14,078	89,160	89,160	80,000
72210	599	OTHER CHARGES	0	1,000	1,000	0
		Total Regular Instruction Program Support	662,851	1,013,457	1,013,457	578,049
	72220	Special Education Program Support				
72220	124	PSYCHOLOGICAL PERSONNEL	59,160	62,118	62,118	62,118
72220	201	SOCIAL SECURITY	3,573	4,038	4,038	4,038
72220	204	STATE RETIREMENT	4,190	6,212	6,212	6,212
72220	206	LIFE INSURANCE	113	113	113	113
72220	207	MEDICAL INSURANCE	4,432	5,261	5,261	5,261
72220	212	EMPLOYER MEDICARE	835	906	906	906
72220	312	CONTRACTS W/ PRIVATE AGENCIES	3,045	40,879	40,879	40,879
72220	322	EVALUATION & TESTEING	467	3,900	3,900	3,900
72220	499	OTHER SUPPLIES & MATERIALS	4,781	4,700	4,700	1,700
72220	524	IN SERVICE/STAFF DEVELOPMENT	3,650	40,680	40,680	3,201
72220	790	OTHER EQUIPMENT	1,263	1,500	1,500	0
		Total Special Education Support	85,508	170,307	170,307	128,327
72230		Vocational Education Program Support				

Schools Federal Projects Fund

Line Item Detail

Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
72230	524	IN SERVICE/STAFF DEVELOPMENT	2,387	2,387	2,387	0
		Total Vocational Education Program Support	2,387	2,387	2,387	0
	72250	Information Technology				
72250	471	SOFTWARE	0	212,005	212,005	0
72250	790	OTHER EQUIPMENT	0	200,000	200,000	0
		Total Information Technology	0	412,005	412,005	0
	72620	Maintenance of Plant				
72620	167	MAINTENANCE PERSONNEL	45,000	96,000	96,000	0
72620	201	SOCIAL SECURITY	2,683	6,448	6,448	0
72620	204	STATE RETIREMENT	4,019	10,681	10,681	0
72620	206	LIFE INSURANCE	81	85	85	0
72620	207	MEDICAL INSURANCE	5,166	10,400	10,400	0
72620	212	EMPLOYER MEDICARE	627	1,508	1,508	0
72620	418	EQUIPMENT & MACHINERY PARTS	0	0	0	0
72620	499	OTHER SUPPLIES & MATERIALS	0	0	0	0
		Total Maintenance of Plant	57,575	125,122	125,122	0
	72710	Transportation				
72710	312	CONTRACTS W/ PRIVATE AGENCIES	14,251	8,400	8,400	70,000
		Total Transportation	14,251	8,400	8,400	70,000
	73100	Nutrition				
73100	710	FOOD SERVICE EQUIPMENT	-	0	0	0
		Total Nutrition	0	0	0	0
	73400	Early Childhood Education				
73400	105	SUPERVISOR/DIRECTOR	0	70,000	70,000	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	525	525	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	70,525	70,525	0

Schools Federal Projects Fund

Line Item Detail

Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
		Capital Improvements				
76100	706	BUILDING CONSTRUCTION	0	975,000	975,000	0
76100	707	BUILDING IMPROVEMENTS	3,970,817	1,477,184	1,477,184	0
76100	790	OTHER EQUIPMENT	220,844	0	0	0
99100	504	INDIRECT COST	0	-	-	0
		Total Capital Improvements	4,191,661	2,452,184	2,452,184	0
	99100	Transfers Out				
99100	504	Indirect Cost	249,891	136,494	136,494	44,772
		Total Other	249,891	136,494	136,494	44,772
		Total Expenditures	7,729,480	7,636,859	7,502,929	2,571,264
		Net From Operations	0	0	0	0

School Nutrition Fund

Summary

143 Nutrition Fund			
Category	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2024 Requested Budget
Revenues	2,317,496	2,213,965	2,128,659
Operations	<u>1,715,623</u>	2,213,965	2,128,659
Net From Operations	601,873	0	0
Fund Balance	<u>1,247,343</u>	1,247,343	1,247,343
Staffing Level	28	31	31

School Nutrition Fund

Line Item Detail

Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
		Revenues				
43522	-	Lunch Payments - Adults	28,063	23,000	23,000	22,000
43525	-	Ala Carte	58,597	37,000	37,000	56,000
44110	-	BANK INTEREST	285	350	350	350
44570	-	CONTRIBUTIONS & GIFTS	2,045	1,800	1,800	2,000
46520	-	SCHOOL FOOD SERVICE FROM STATE	10,718	13,000	13,000	13,000
47112	-	USGA COMMODITIES	137,808	150,657	150,657	135,309
48130		OTHER - DONATIONS	0	-	-	0
47114	-	USDA Other	2,079,980	1,760,158	1,760,158	1,900,000
		Planned use of Fund Balance		228,000	228,000	
		Total Revenue	2,317,496	2,213,965	2,213,965	2,128,659
		OPERATING EXPENDITURES				
		Food Service 73100				
73100	105	SUPERVISOR/DIRECTOR	225,934	220,201	220,201	220,201
73100	165	CAFETERIA PERSONNEL	354,244	377,697	377,697	369,064
73100	188	BONUS	3,112	0	0	3,500
73100	201	SOCIAL SECURITY	33,851	33,616	33,616	33,301
73100	204	STATE RETIREMENT	34,484	34,668	34,668	0
73100	206	LIFE INSURANCE	655	685	685	685
73100	207	MEDICAL INSURANCE	78,443	99,532	99,532	99,532
73100	212	EMPLOYER MEDICARE	7,917	7,870	7,870	7,790
73100	336	MAINT & REPAIR - EQUIPMENT	35,563	31,000	31,000	15,000
73100	399	OTHER CONTRACTED SERVICES	9,451	12,300	12,300	12,600
73100	422	FOOD SUPPLIES	680,868	889,419	889,419	795,000
73100	451	UNIFORMS	2,319	2,620	2,620	3,200
73100	469	USDA COMMODITIES	137,808	145,257	145,257	129,309
73100	499	OTHER SUPPLIES & MATERIALS	87,287	105,100	105,100	108,400
73100	524	IN SERVICE/STAFF DEVELOPMENT	10,983	23,032	23,032	19,000
73100	710	FOOD SERVICE EQUIPMENT	12,704	230,968	230,968	312,077
		Total Expenditures	1,715,623	2,213,965	2,213,965	2,128,659
		Net Budget	601,873	0	0	0

School Capital Projects Fund

Summary

177 Capital Projects Fund			
Category	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2024 Requested Budget
Revenues	710,491	566,737	466,737
Capital Expenditures	1,343,408	1,699,714	466,737
Transfers	0	0	0
Net	(632,917)	(1,132,977)	0
Fund Balance	<hr/> 3,217,014	<hr/> 2,084,037	2,084,037

School Capital Projects Fund

Line Item Detail

Account Number	Object Code	Name	FY 2022 Actual	FY 2023 Estimated Forecast	FY 2023 Amended Budget	FY 2024 Requested Budget
		Revenues				
44990	-	OTHER LOCAL REVENUE	572,416	466,737	466,737	466,737
48610	-	DONATIONS	138,075	100,000	100,000	-
49500	-	OTHER LOANS	-	-	-	-
49800	-	TRANSFER IN FUND 141	-	-	-	-
		Total Revenues	710,491	566,737	566,737	466,737
		Expenditures 91300				
91300	706	BUILDING CONSTRUCTION	158,935.85	-	-	-
91300	707	BUILDING IMPROVEMENTS	59,079	-	-	-
	718	MOTOR VEHICLES	25,383.50			
91300	790	OTHER EQUIPMENT		-	-	-
91300	799	OTHER CAPITAL OUTLAY	1,100,010	1,699,714	1,766,737	466,737
		Total Capital Expenditures	1,343,408	1,699,714	1,766,737	466,737
		Transfers				
49800	-	Transfer in Fund 141	-	-	-	-
49810	-	City General Fund Transfer	-	-	-	-
		Net Budget	(632,917)	(1,132,977)	(1,200,000)	0

Water Department System (411-52102) & Sewer Department System (412-52202)

Water Systems Full time Staffing Detail* Job

Title	Grade	Number	Charged to
Water & Wastewater Systems Superintendent	7	1	411-52102
Maintenance Mechanic	5	1	411-52102
Utility Worker - Water System	3	1	411-52102
	Staffing Level	<u>3</u>	

Sewer Systems Full time Staffing Detail

Equipment Operator	5	1	412-52202
Utility Worker - Sewer System	3	2	412-52202
	Staffing Level	<u>3</u>	

*The Water and Sewer Systems handle the distribution and collection of water and wastewater. Systems personnel operate as a unit under the Water & Wastewater Systems Manager. The salaries for these employees is divided among the two Funds - Water (411-52102) and Sewer (412-52202).

Water Department - Plant (411-52101)

Water Plant Full time Staffing Detail

Job Title	Grade	Number	Charged to
Water Plant Manager	6	1	411-52101
Plant Operator	6	1	411-52101
Utility Worker	3	2	411-52101
	Staffing Level	<u>4</u>	

Sewer Department - Plant (412-52201)

Sewer Plant Full time Staffing Detail

Job Title	Grade	Number	Charged to
Wastewater Plant Manager	7	1	412-52201
Plant Operator - Senior	6	1	412-52201
Chief Maintenance Mechanic	6	1	412-52201
Plant Operator Trainee	TPT	2	412-52201
Utility Worker	3	2	412-52201
	Staffing Level	<u>7</u>	

Operating Budget

Fund: 411

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

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Revenues	2,193,949	2,189,112	2,311,765
Personnel	511,638	594,648	648,666
Operations	792,822	566,273	1,663,099
Net Income	889,489	1,028,191	0
June 30 Fund Balance	10,319,799	11,373,517	11,373,517
Staffing Level	7	6	7

Water Fund

Line Item Detail

Acct		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
Fund: 411					
Water Department					
Revenues					
34110	Water Sales	1,854,499	2,055,350	2,067,986	2,070,000
34190	Sprinkler Revenue	5,420	3,540	4,815	5,000
34191	Discounts Forfeited	30,147	32,218	33,000	33,000
34192	Water Development Fees	176,620	27,000	125,000	100,000
34195	Water Tap	91,940	43,012	50,000	50,000
34197	Water Service Conn/Reconn Fees	31,507	25,502	85,000	51,150
	REVENUES	2,190,133	2,186,622	2,365,801	2,309,150
37001	Interest Income	1,781	990	1,498	1,040
38002	Bad Check Fee	2,014	1,500	2,140	1,575
38050	Other income	-	-	-	-
38052	Cash over (Short)	21	-	-	-
38061	Sale of Surplus Property	-	-	-	-
	MISCELLANEOUS INCOME	3,816	2,490	3,638	2,615
	TOTAL WATER FUND REVENUE	2,193,949	2,189,112	2,369,439	2,311,765
WATER PLANT (52101)					
52101	SALARIES				
111	Salaries	165,780	202,034	228,390	212,136
118	Overtime	102	400	1,000	420
124	Part Time Staff	-	-	-	-
135	Holiday Pay	-	-	-	-
136	Vacation Pay at Retirement	-	4,518	-	4,744
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	226,920	267,990	290,428	278,338
52101	BENEFIT EXPENDITURES				
151	Health Insurance	13,693	12,264	15,160	12,877
152	Life Insurance	1,375	1,552	2,000	1,630
153	FICA	9,831	12,332	15,000	12,949
154	Medicare	2,299	2,884	3,500	3,028
155	Retirement	13,147	19,622	21,125	20,603
156	Worker's Comp Insurance	8,250	8,652	-	9,085
157	Unemployment Compensation	-	-	-	-
158	Medical Testing	-	-	-	-
161	Retiree Insurance	9,131	8,918	20,022	9,364
162	OPEB Expense	75,000	75,000	94,500	75,000
	Total Fringe Benefits	132,726	141,224	171,307	144,536
	Total Plant Personnel	359,646	409,214	461,735	422,874
52101	PLANT OPERATING EXPENSES				
180	Training & Travel	3,399	2,688	10,000	10,000
191	Education/Outreach/Public Relations	-	-	-	-
235	Memberships/Dues/Licenses	190	-	275	275
241	Utilities	134,402	149,288	160,000	160,000
245	Telephone	8,151	8,182	9,000	9,500

Water Fund

Line Item Detail

Acct		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
Fund: 411					
Water Department					
253	Audit	-	8,140	6,800	6,800
256	Contracted Services	5,000	-	20,000	2,000
260	R & M Equipment	48,813	60,006	45,000	45,000
261	R & M Vehicle	2,261	-	3,500	3,500
262	Property Maintenance	15,475	7,890	7,000	7,500
263	Lease & Maintenance Agreements	16,403	612	45,000	45,000
267	Chemicals, Lab Supplies and Analysis	19,910	3,048	45,000	50,000
277	Reservoir Inspection/Cleaning	-	12,500	20,000	20,000
285	Fuel Billed by Public Works	4,024	3,606	5,000	5,000
289	Repairs by PW Shop	2,771	938	3,000	3,000
310	Office & Operational Supplies	8,979	5,914	16,000	16,000
326	Uniforms	2,491	3,452	2,500	3,000
333	Tools, Furniture & Equipment	-	-	5,200	5,200
337	State & County Permits & Fees	6,192	12,282	10,000	10,000
521	Insurance	29,000	30,450	40,000	32,000
540	Depreciation Expense	300,000	-	300,000	300,000
661	Interest on 2021 \$14 Mil Water Loan	-	2,084	347,200	336,437
990	Contingency - Plant	-	-	144,926	60,694
Total Plant Operations		607,461	311,080	1,245,401	1,130,906
WATER SYSTEM (52102)					
52102	SALARIES				
111	Salaries	116,737	142,470	163,200	168,096
118	Overtime	-	-	3,000	3,000
Total Compensation		116,737	142,470	166,200	171,096
52102	BENEFIT EXPENDITURES				
151	Health Insurance	16,895	17,504	17,087	17,600
152	Life Insurance	982	1,274	1,100	1,133
153	FICA	6,626	8,038	10,179	10,484
154	Medicare	1,550	1,880	2,416	2,488
155	Retirement	9,202	14,068	12,000	12,360
156	Workers Comp Insurance	-	-	10,000	10,300
158	Medical Testing	-	200	321	331
Total Fringe Benefits		35,255	42,964	53,103	54,696
Total System Personnel		151,992	185,434	219,303	225,792
52102	SYSTEM OPERATING EXPENSES				
180	Training & Travel	215	-	2,000	2,000
235	Memberships/Dues/Licenses	150	200	500	500
241	Utilities	1,831	2,500	4,500	4,500
245	Telephone	9,178	5,118	12,000	12,000
254	Engineering Services	-	2,000	100,000	100,000
256	Contracted Services	-	-	7,500	7,500
260	R & M Equipment	7,107	5,000	30,000	30,000
261	R & M Vehicle	-	1,000	2,500	3,000
262	Property Maintenance	44	500	4,000	4,000
263	Lease & Maintenance Agreements	104,490	120,000	125,000	130,000

Water Fund

Line Item Detail

Acct	Account Name	FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
	Fund: 411				
	Water Department				
285	Fuel Billed by Public Works	4,695	4,100	7,000	7,000
289	Repairs by PW Shop	1,021	1,000	3,000	3,000
310	Office & Operational Supplies	37,806	25,000	60,000	60,000
326	Uniforms	2,212	2,614	3,000	3,000
333	Tools, Furniture & Equipment	251	2,070	2,000	5,000
391	Meters	15,320	83,050	80,000	100,000
803	Water System Interest	1,041	1,041	-	-
940	Contingency - System	-	-	-	60,693
	Total System Operations	185,361	255,193	443,000	532,193
	Combined Total Personnel	511,638	594,648	681,038	648,666
	Combined Total Operations	792,822	566,273	1,688,401	1,663,099
	Combined Total Expenditures	1,304,460	1,160,921	2,369,439	2,311,765
	Net Income (Loss)	889,489	1,028,191	-	-
411					
28100	Fund Balance as of June 30	10,345,326	11,373,517	10,345,326	11,373,517
	CIP In Process:				
	New Water Tower and Associated Piping			4,000,000	
	American Rescue Plan Funding			(3,300,000)	
	Capital Needs:				
	Water System: Pick Up Truck, Tractor for ROW maintenance and System needs				
	Water Plant: Pick Up Truck				

Operating Budget

Fund: 412

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

Category	FY 2022 Actual	FY 2023 Forecast	FY 2024 Request
Revenues	2,525,302	2,604,984	2,687,190
Personnel	488,307	734,988	806,040
Operations	1,416,946	1,316,709	1,881,150
Net Income	620,049	553,287	0
June 30 Fund Balance	18,247,497	18,800,784	18,800,784
Staffing Level	10	10	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		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
	Fund: 412				
	Sewer Department Fund				
	Revenues				
34191	Discounts Forfeited	18,805	24,696	22,000	25,000
34200	Sewer Revenue	1,210,816	1,334,667	1,300,000	1,400,000
34201	Sewer Revenue (MLGW Collected)	77,863	84,511	80,300	85,000
34215	BFI Lechate Agreement	59,561	59,712	65,000	65,000
34225	Sewer Revenue (Shelby Cty)	100,093	146,878	100,000	150,000
34230	Sewer Revenue (U.S. Navy)	815,962	894,940	800,000	900,000
34246	Food Est FOG Fees	4,400	7,200	7,500	7,500
34292	Sewer Development Fees	169,438	25,956	-	27,000
34294	Sewer Tap	49,312	10,800	6,000	11,340
34295	Sewer Service Conn Fee	12,267	8,624	23,000	9,000
	REVENUES	2,518,517	2,597,984	2,403,800	2,679,840
37001	Interest Income	6,785	7,000	20,000	7,350
38050	Misc Revenue/Planned Use	-	-	-	-
38061	Sale of Surplus Property	-	-	-	-
	OTHER REVENUE	6,785	7,000	20,000	7,350
	TOTAL SEWER FUND REVENUE	2,525,302	2,604,984	2,423,800	2,687,190
	SEWER PLANT (52201)				
	Salaries				
111	Salaries	212,261	342,358	333,415	359,476
118	Overtime	2,677	-	5,000	5,000
124	Part Time	2,730	-	20,000	5,000
135	Holiday Pay	-	-	0	-
136	Vacation Pay at Retirement	-	-	0	-
140	Reimb for billing by City Hall	42,050	42,050	42,050	44,153
143	Allocate PW Director	18,988	18,988	18,988	18,988
	Total Compensation	278,706	403,396	419,453	432,617
	Benefit Costs				
151	Health Insurance	19,250	25,808	28,396	27,098
152	Life Insurance	1,573	2,884	2,898	3,028
153	FICA	12,662	19,990	23,073	20,990
154	Medicare	2,961	4,674	5,396	4,908
155	Retirement	17,006	34,682	29,774	36,416
156	Workers Comp Insurance	8,250	8,652	10,000	9,085
157	Sewer Plant - Unemployment Comp	546	-	0	-
158	Medical Testing	660	850	525	893
161	Retiree Insurances	12,572	8,928	20,000	9,374
162	OPEB Expense	6,012	75,000	175,000	75,000
	Total Fringe Benefits	81,492	181,468	295,062	186,792
	Total Plant Personnel	360,198	584,864	714,515	619,409
	Plant Operating Expenses				
180	Training & Travel	55	300	3,000	1,000

Sewer Fund

Line Item Detail

Acct		FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
	Fund: 412				
	Sewer Department Fund				
235	Memberships/Dues/Licenses	140	-	600	300
241	Utilities	150,824	167,888	200,000	176,824
245	Telephone	4,748	4,096	6,000	4,301
253	Audit	-	9,020	6,800	7,140
254	Engineering Services	13,183	16,772	50,000	52,500
260	R & M Equipment	72,114	114,634	99,000	197,637
261	R & M Vehicle	2,710	3,260	4,000	4,100
262	Property Maintenance*	216,387	5,516	45,000	341,910
263	Lease & Maintenance Agreements	52,727	74,680	30,000	80,220
267	Chemicals, Lab Supplies and Analysis	25,851	36,884	26,000	42,832
285	Fuel Billed by Public Works	8,420	12,308	10,000	10,500
289	Repairs by PW Shop	1,370	568	2,000	2,000
310	Office & Operational Supplies	6,884	13,586	12,000	12,600
326	Uniforms	4,225	5,892	3,600	3,960
333	Tools, Furniture & Equipment	7,243	12,506	15,000	15,750
337	State & County Permits & Fees	6,230	-	15,500	15,500
521	Insurance	78,500	82,425	60,000	87,000
540	Depreciation	650,000	650,000	650,000	650,000
801	Interest Expense - SRLF Loan	29,472	27,456	29,472	24,076
	Total Plant Operations	1,331,083	1,237,791	1,267,972	1,730,150
	SEWER SYSTEM (52202)				
	Salaries				
111	Salaries	99,489	121,002	110,297	127,052
118	Overtime	90	-	9,000	9,000
124	Part Time	88	-	20,000	20,000
136	Vacation Pay at Retirement	-	-	-	-
	Total Compensation	99,667	121,002	139,297	156,052
	Benefit Costs				
151	Health Insurance	12,461	7,072	12,823	7,426
152	Life Insurance	852	1,098	915	1,153
153	FICA	5,848	7,182	8,727	7,541
154	Medicare	1,367	1,680	2,041	1,764
155	Retirement	7,914	12,090	10,184	12,695
158	Medical Testing	-	-	-	-
	Total Fringe Benefits	28,442	29,122	34,690	30,579
	Total System Personnel	128,109	150,124	173,987	186,631
	System Operating Expenses				
180	Training & Travel	-	-	1,000	1,000
235	Memberships/Dues/Licenses	50	50	200	500
241	Utilities	27,618	27,000	30,000	30,000
258	SSES & Rehab	30,327	20,000	60,000	60,000
260	R & M Equipment	-	1,000	5,000	5,000
261	R & M Vehicle	-	1,000	2,500	5,000
262	Property Maintenance	1,550	1,500	5,000	5,000

Sewer Fund

Line Item Detail

Acct	Account Name	FY 2022	FY 2023	FY 2023	FY 2024
#	Account Name	Actual	Forecast	Budget	Request
	Fund: 412				
	Sewer Department Fund				
263	Maintenance Agreement	8,930	9,000	12,000	12,000
285	Fuel Billed by Public Works	4,695	4,093	7,000	7,000
289	Repairs by PW Shop	3,624	4,084	10,000	10,000
310	Office & Operational Supplies	6,428	7,156	10,000	10,000
326	Uniforms	2,064	2,035	2,500	2,500
331	Gas & Oil (purchased direct)	-	-	500	500
333	Tools, Furniture & Equipment	577	2,000	2,000	2,500
990	Contingency	-	-	119,626	-
	Total System Operations	85,863	78,918	267,326	151,000
	Combined Total Personnel	488,307	734,988	888,502	806,040
	Combined Total Operations	1,416,946	1,316,709	1,535,298	1,881,150
	Combined Total Expenditures	1,905,253	2,051,697	2,423,800	2,687,190
	Net Income (Loss)	620,049	553,287	-	-

Capital Improvements Fund - 300

Category	FY 2022	FY 2023 Budget	FY 2024 Request
Revenues		17,186,417	16,964,251
Capital Expenditures		16,975,145	18,464,251
Net Transfers		1,000,000	1,500,000
Net		1,211,272	0
Planned use of Fund Balance			2,497,066
June 30 Fund Balance	3,089,606	4,300,878	1,803,812

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

Capital Improvement Program Fund

Line Item Detail

Acct #	Account Name	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028	
		Budget	Proposed	Budget	Proposed	Budget	Proposed	Budget	Proposed	Budget	Proposed	Budget	Proposed
Capital Improvements Fund - 300													
	Revenues												
36042	TDOT Grant - Raleigh Millington Bridge (completed)	-	-	-	-	-	-	-	-	-	-	-	-
36046	TDOT Grant - Navy Rd Streetscape II.00 (completed)												
36048	TDOT Grant - Big Creek Church RR Crossing (completed)	-	-	-	-	-	-	-	-	-	-	-	-
36053	TDOT Grant - FLAP Millington Astoria (completed)	-	-	-	-	-	-	-	-	-	-	-	-
36057	CMAQ Phase II (completed)	-	-	-	-	-	-	-	-	-	-	-	-
36059	TDOT Grant - ADA Transition Plan	-	-	-	-	-	-	-	-	-	-	-	-
36060	TDOT Grant - Raleigh Millington/385 Interchange (completed)	-	-	-	-	-	-	-	-	-	-	-	-
36062	TDOT Grant - Sykes Rd Paving (completed)	526,475	-	526,475	-	-	-	-	-	-	-	-	-
36063	TDOT Grant - Big Creek Church Rd Paving (100%)	819,023	-	1,200,000	-	-	-	-	-	-	-	-	-
36064	TDOT MPO Shelby Rd Bridge over Royster Creek (now ER/HIP)	1,178,139	-	1,178,139	-	-	-	-	-	-	-	-	-
36065	SCG CDBG Grant for Park	-	-	1,100,000	-	-	-	-	-	-	-	-	-
36067	TDOT Grant US 511 Multimodal	867,392	-	950,000	-	-	-	-	-	-	-	-	-
36069	TDOT Grant - ADA Improvements on Navy Rd - Vets-Bethuel	1,832,640	-	400,000	-	-	-	-	-	-	-	-	-
36071	SCG Grant - South Park Bp												
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	452,803	-	445,596	-	-	-	-	-	-	-	-	-
36086	TDOT Grant for Navy Rd Streetscape Phase II.02	1,005,112	-	2,090,704	-	-	-	-	-	-	-	-	-
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	1,147,974	-	257,940	-	-	-	-	-	-	-	-	-
36093	Chamber of Commerce Parking Lot Grant	-	-	-	-	-	-	-	-	-	-	-	-
37001	Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
37499	Misc. Revenue - Community Development Block Grant	390,000	-	390,000	-	-	-	-	-	-	-	-	-
37500	TDEC/ARP	3,222,053	-	3,222,053	-	-	-	-	-	-	-	-	-
37501	School Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
NEW	Shelby Co. Reimburse for 911 CAD	175,000	-	175,000	-	-	-	-	-	-	-	-	-

Capital Improvement Program Fund

Line Item Detail

Capital Improvement Program Fund

Line Item Detail

Capital Improvement Program Fund

Line Item Detail

Acct #	Account Name	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028	
		Budget	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
179	Blight Removal	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
186	Replacement of City Hall Accounting and Payroll Software	-	-	-	-	-	-	-	-	-	-	-	-
186	Replacement of City Hall Servers per LGC	15,000	10,000										
138	Bond Issuance Costs	-	-	-	-	-	-	-	-	-	-	-	-
		35,000	30,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	Total Capital Expenditures	16,975,145	18,464,251	1,207,000	2,007,000	2,708,000	4,708,000	2,660,000					
	Transfers												
751	Transfer to/from General Fund	1,000,000	1,500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
765	Transfer to Schools CIP	-	-	-	-	-	-	-	-	-	-	-	-
	Total Transfers	1,000,000	1,500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
	Total Capital Expenditures and Transfers	15,975,145	16,964,251	707,000	1,507,000	4,208,000	2,160,000						
	Net Budget	1,211,272	-	(707,000)	(1,507,000)	(4,208,000)	(2,160,000)						