

# Adopted Budget

## Fiscal Year 2025



Terry Jones, Mayor

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**Work Session April 30, 2024**

**First Reading May 13, 2024**

**Public Hearing June 10, 2024**

# **City of Millington**

## **City Officials**

### **Board of Mayor and Aldermen**

Terry Jones, Mayor  
Don Lowry, Vice Mayor  
Al Bell, Alderman  
Mike Caruthers, Alderman  
Larry Dagen, Alderman  
Chris Ford, Alderman  
Bethany Huffman, Alderman  
Thomas McGhee, Alderman

### **Courts**

Mark McDaniel, Judge

### **Appointed Officials**

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

### **Department Directors**

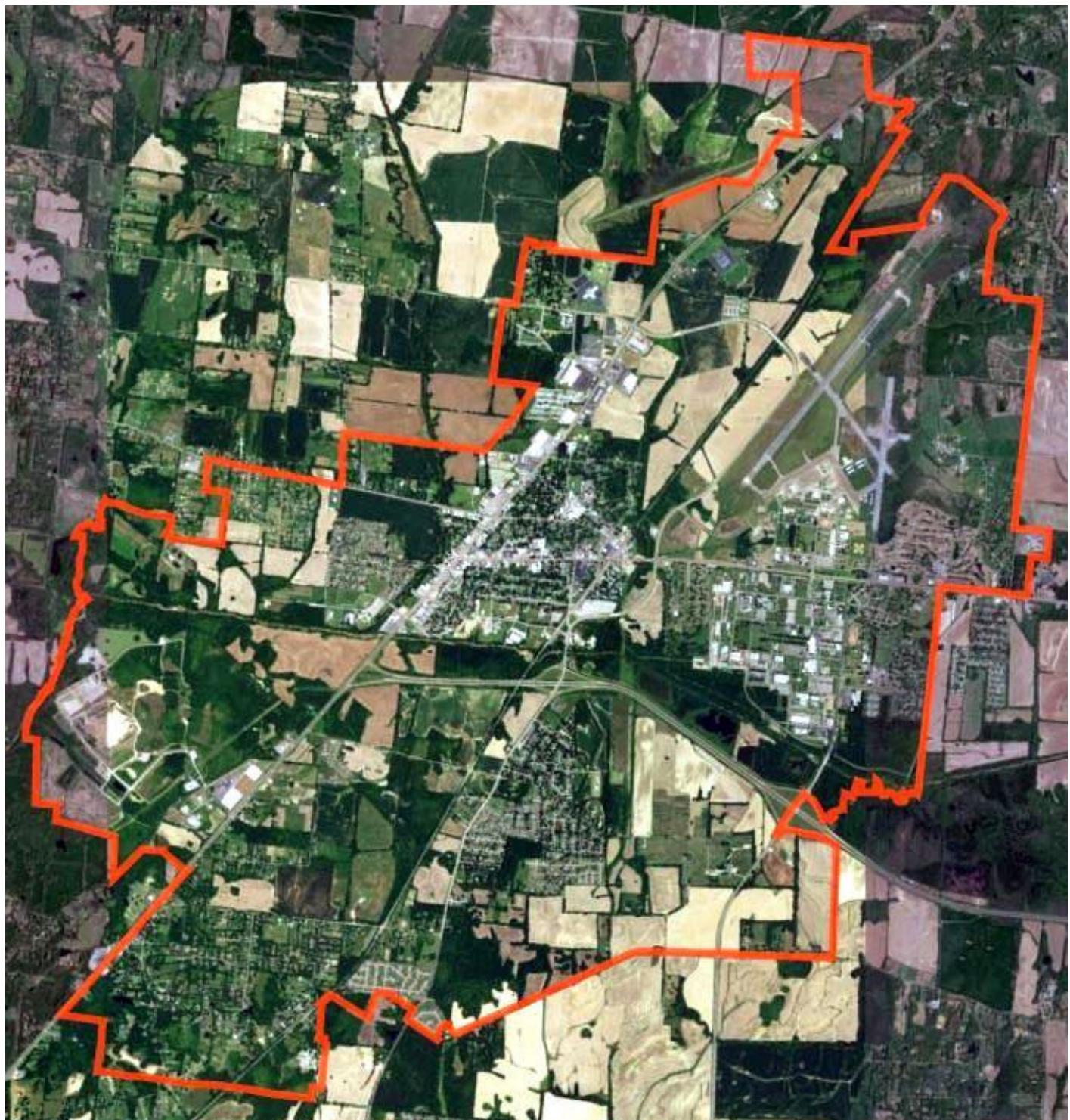
Gary Graves, Public Safety & Fire  
C. Wayne Cole, Public Works  
Marc Pendley, Finance and Administration  
Chris Stokes, Chief of Police  
Tammy Walls, Manager - Parks & Recreation

## **Board of Education**

Barbara Halliburton, Chairman  
Christopher Denson, Vice Chairperson  
Cody Childress, Member  
Debra Clifton, Member  
Amanda Compton, Member  
Theresa Cook, Member  
Brian McGovern, Member

James Griffin, Director of Schools  
Mark Neal, Deputy Director of Schools  
Taurus Currie, Chief Financial Officer  
Patricia Speight, Chief of Human Resources  
Ryan Lancaster, Director of Instructional Technology  
Philip LeBlanc, Director of Operations and Transportation  
Audrey Poston, Director of Title Programs  
Christina Wilkerson, Supervisor of Pre-K through 6 Advisor  
Melinda Godwin, Director of Exceptional Children  
Vicki Chen, Supervisor of Nutrition

# 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 projects 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 assets/projects of the City.

The **CIP – Middle School Project – USDA Loan Fund** accounts for the management of the Millington Middle School Project which will be funded by a USDA Loan.

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. The Mayor and Board approved an exception to this policy for the \$26,000,000 USDA bond issue for schools.

## **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 2025 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:
  - Continued repaving of major roads – Big Creek Church Road, Easley Street and Shelby Road, Navy Road Streetscape Phase II.
  - Working with MLGW to install LED lights for street lighting.
  - New fire pumper.
  - Issuing \$26 million debt for Middle School expansion.
  - Continuing expansion and improvement of the south water plant and water distribution system.
  - Construct new water well at the south water plant.
  - Extend gravity flow sewer line which will open for development land north and east of Highway 51 along Veterans Parkway to Navy Road.
- School Capital Plan:
  - Finalized the acquisition of Lighthouse Christian Academy for a new Pre-K learning center. We will make upgrades to the building in the 2024-25 school year. Plans are to have the facility running by the fall of 2025.
  - We have secured USDA funding for our larger initiatives which includes increasing capacity at the Central Middle 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	10
Water Fund	7
Sewer Fund	10
Total City Positions	<u>144</u>

Total Positions excluding Elected Officials	<u>136</u>
---------------------------------------------	------------

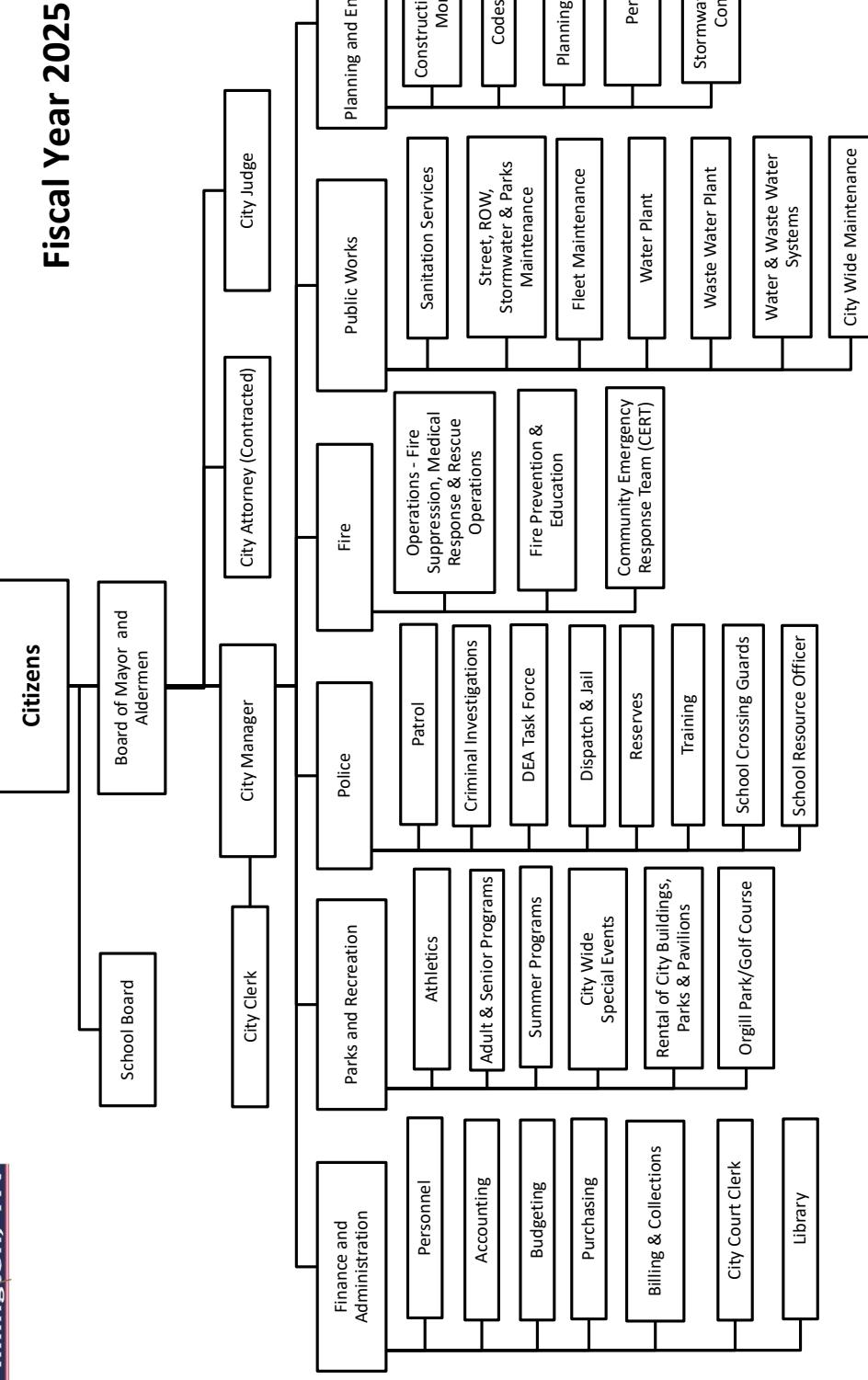
## Municipal Schools

General Purpose School Fund	297
School Federal Projects Fund	22
School Nutrition Fund	31
Total School Positions	<u>350</u>

## ORGANIZATIONAL CHART

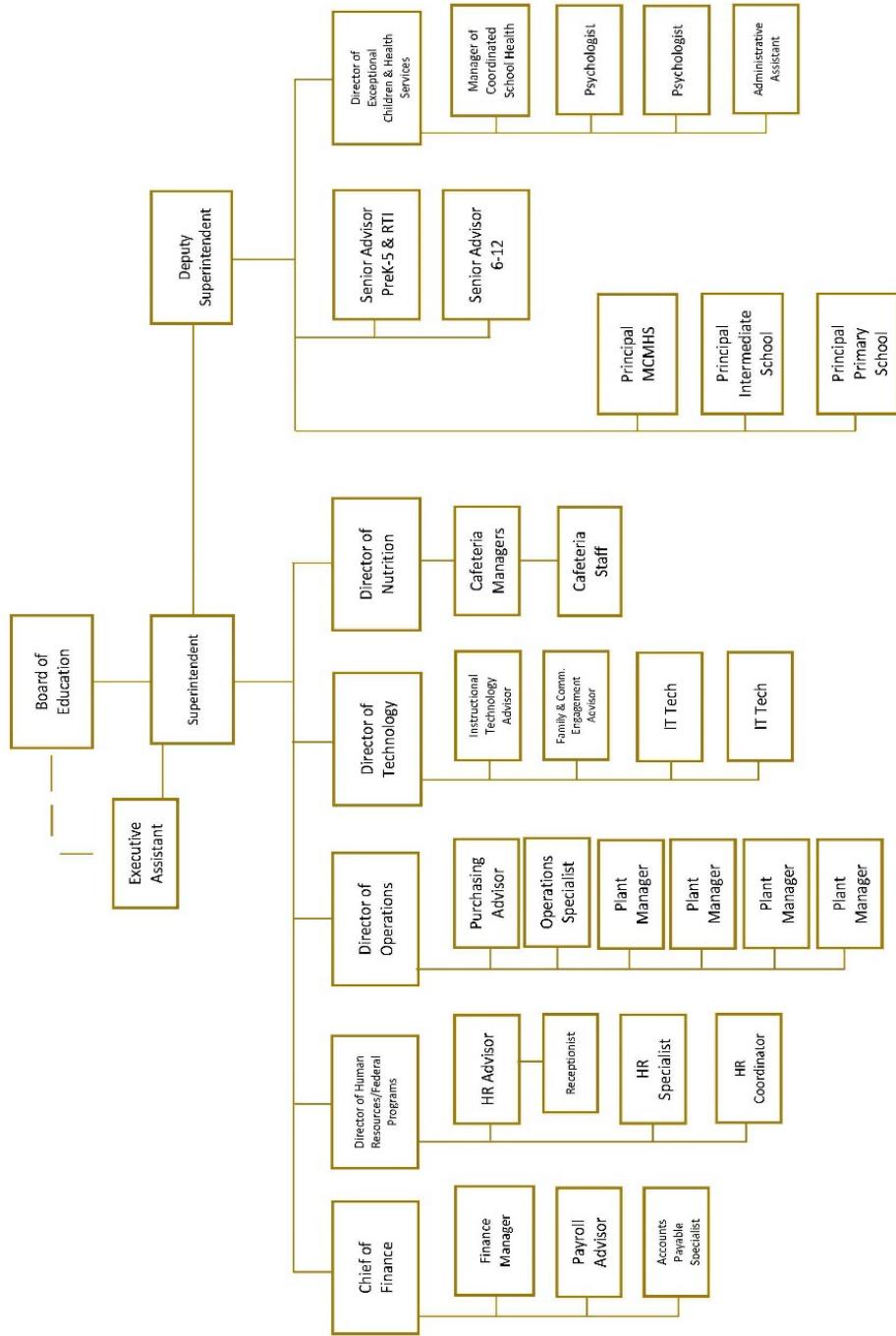


### City of Millington





MMSD Leadership Chart 2022-23



## Outstanding Debt and FY25 Debt Service Amounts

As of June 30, 2024

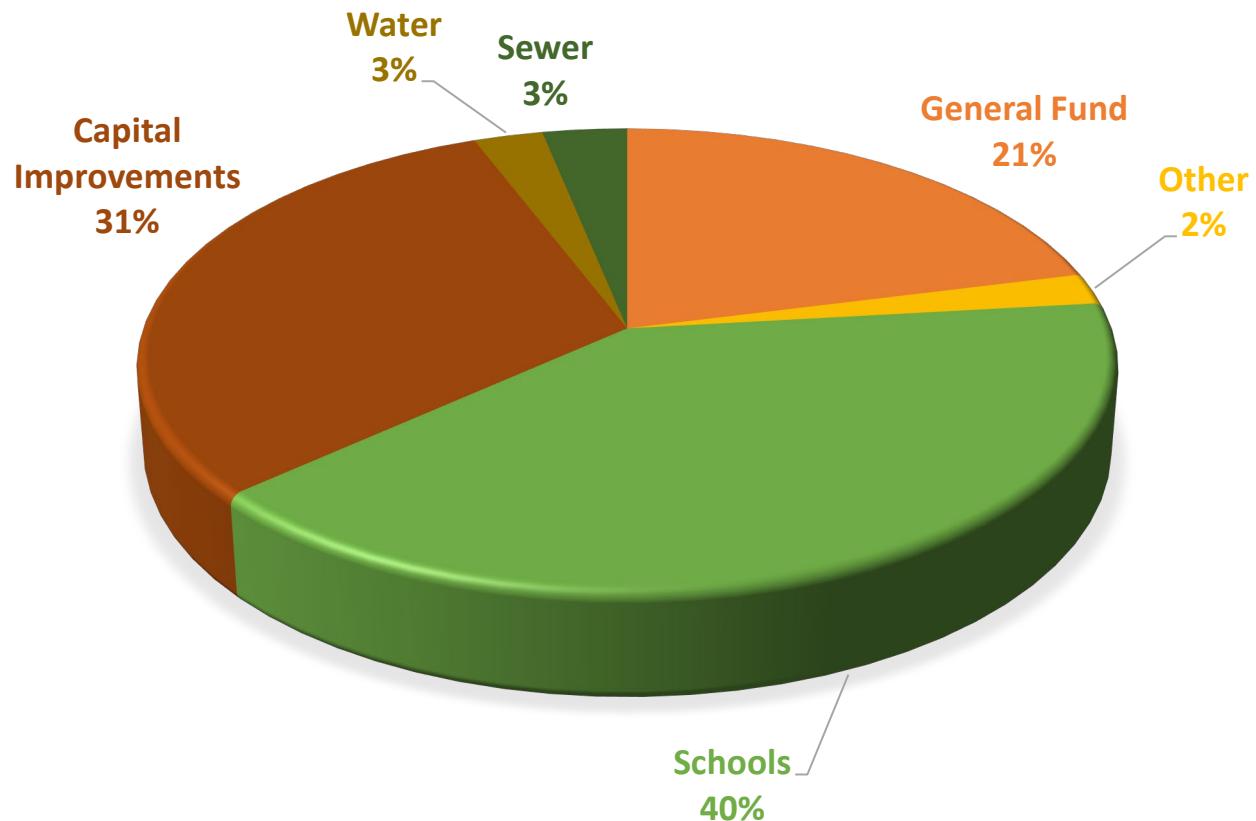
						FY 2025 Debt Service Payments																										
	Issued and Not Drawn	Amount Outstanding at 6/30/24	Interest Rate	Payment Fund		Principal	Interest	Total Debt Service																								
<b>Loan Agreements - General Government - General Fund</b>																																
1	\$1,150,000 TMBF / 20 Year Loan Agreement from First Horizon Bank NA through TML, issued May 2013	-	594,000	2.90%	General Fund	59,000	17,226	76,226																								
2	6,000,000 TMBF / 20 Year Loan Agreement from First Horizon Bank NA through TML, issued September 2015	-	3,746,600	3.02%	General Fund	457,800	106,235	564,035																								
3	20 Year Loan Agreement from First Farmers and Merchants Bank through TML, issued May 6, 2021 / TMBF	-	5,490,000	2.45%	General Fund	264,000	134,505	398,505																								
4	15 Year Refunding Loan Agreement from Security Bank and Trust Company through TML, issued June 1, 2021 / TMBF		2,890,000	2.46%	General Fund	210,000	71,094	281,094																								
<b>Total General Government Loan Agreements</b>		-	<b>12,720,600</b>			<b>990,800</b>	<b>329,060</b>	<b>1,319,860</b>																								
<b>Loan Agreements - Schools - General Fund - General Purpose Schools</b>																																
5	18 Year Refunding Loan Agreement for Schools Only from Security Bank and Trust Company through TML, issued October 29, 2020 / TMFB		1,655,000	2.46%	General Purpose School Fund	84,000	39,680	123,680																								
8	Interim financing for 40 year \$26,000,000 USDA Loan for schools issued May 9, 2024. Only interest will be paid during construction and interest will be capitalized.		26,000,000	4.60%	General Purpose School Fund	-	1,196,000	1,196,000																								
<b>Total Schools Loan Agreements</b>		-	<b>27,655,000</b>			<b>84,000</b>	<b>1,235,680</b>	<b>1,319,680</b>																								
<b>Total Loan Agreements backed by General Government</b>			<b>40,375,600</b>			<b>1,074,800</b>	<b>1,564,740</b>	<b>2,639,540</b>																								
<b>Loan Agreement - Water Fund - Enterprise Fund -</b>																																
6	25 Year Loan Agreement from through TML, issued May 25, 2021 (Revenue Bond backed issue with GO Pledge)	9,215,000	3,906,000	2.48%	Water Fund	456,000	96,869	552,869																								
<b>Total Water Fund Loans</b>		<b>9,215,000</b>	<b>3,906,000</b>			<b>456,000</b>	<b>96,869</b>	<b>552,869</b>																								
<b>State Revolving Loan Fund - Sewer Fund - Enterprise Fund</b>																																
7	State Revolving Loan Fund - SRF 11-271 approved November 1, 2011 for renovations at Sewer Plant	-	1,629,862	1.49%	Sewer Fund	140,244	22,080	162,324																								
<b>Total Sewer Fund Loans</b>		-	<b>1,629,862</b>			<b>140,244</b>	<b>22,080</b>	<b>162,324</b>																								
<b>Total Enterprise Fund Loans</b>		<b>9,215,000</b>	<b>5,535,862</b>	-		<b>596,244</b>	<b>118,949</b>	<b>715,193</b>																								
<b>Total Outstanding Debt</b>		<b>\$ 9,215,000</b>	<b>\$ 45,911,462</b>			<b>\$ 1,671,044</b>	<b>\$1,683,689</b>	<b>\$ 3,354,733</b>																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Recap</th> <th style="text-align: center;">Principal</th> <th style="text-align: center;">Interest</th> <th style="text-align: center;">Combined</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">General Fund</td> <td style="text-align: center;">\$ 990,800</td> <td style="text-align: center;">\$ 329,060</td> <td style="text-align: center;">\$ 1,319,860</td> </tr> <tr> <td style="text-align: center;">General Purpose School Fund</td> <td style="text-align: center;">84,000</td> <td style="text-align: center;">1,235,680</td> <td style="text-align: center;">1,319,680</td> </tr> <tr> <td style="text-align: center;">Water Fund</td> <td style="text-align: center;">456,000</td> <td style="text-align: center;">96,869</td> <td style="text-align: center;">552,869</td> </tr> <tr> <td style="text-align: center;">Sewer Fund</td> <td style="text-align: center;">140,244</td> <td style="text-align: center;">22,080</td> <td style="text-align: center;">162,324</td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center;"><b>\$ 1,671,044</b></td> <td style="text-align: center;"><b>\$1,683,689</b></td> <td style="text-align: center;"><b>\$ 3,354,733</b></td> </tr> </tbody> </table>									Recap	Principal	Interest	Combined	General Fund	\$ 990,800	\$ 329,060	\$ 1,319,860	General Purpose School Fund	84,000	1,235,680	1,319,680	Water Fund	456,000	96,869	552,869	Sewer Fund	140,244	22,080	162,324	Total	<b>\$ 1,671,044</b>	<b>\$1,683,689</b>	<b>\$ 3,354,733</b>
Recap	Principal	Interest	Combined																													
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Total	<b>\$ 1,671,044</b>	<b>\$1,683,689</b>	<b>\$ 3,354,733</b>																													

# **Proposed Budget by Fund**

## **Expenditures and Transfers to Other Funds**

<b>110 General Fund</b>	<b>\$ 19,144,233</b>
<b>115 State Drug Fund</b>	<b>\$ 17,650</b>
<b>120 DEA Drug Fund</b>	<b>\$ 100,000</b>
<b>121 State Street Aid Fund</b>	<b>\$ 395,000</b>
<b>125 Storm Water Fund</b>	<b>\$ 450,170</b>
<b>131 Sanitation Fund</b>	<b>\$ 981,770</b>
<b>141 General Purpose School Fund</b>	<b>\$ 32,156,805</b>
<b>142 School Federal Projects Fund</b>	<b>\$ 1,628,778</b>
<b>143 School Nutrition Fund</b>	<b>\$ 2,231,570</b>
<b>177 School Capital Projects Fund</b>	<b>\$ 500,000</b>
<b>300 Capital Improvements Fund</b>	<b>\$ 9,802,356</b>
<b>303 CIP - Middle School Project - USDA</b>	<b>\$ 18,200,000</b>
<b>411 Water Fund</b>	<b>\$ 2,378,070</b>
<b>412 Sewer Fund</b>	<b>\$ 2,912,369</b>
<b>Total</b>	<b><u>\$ 90,898,771</u></b>

# MILLINGTON PROPOSED BUDGET



***"General Fund" includes Finance and Administration, Police, Fire, Planning and Development, the Library, Public Works, and Parks and Recreation. (See Cost by Function Graph in the General Fund Section for further breakdown)***

***"Schools" includes the General Purpose School Fund, the School Federal Projects Fund, the School Nutrition Fund and School Capital Projects Fund.***

***"Capital Improvements" includes the Capital Improvements Fund as well as the CIP - Middle School Project - USDA Loan Fund.***

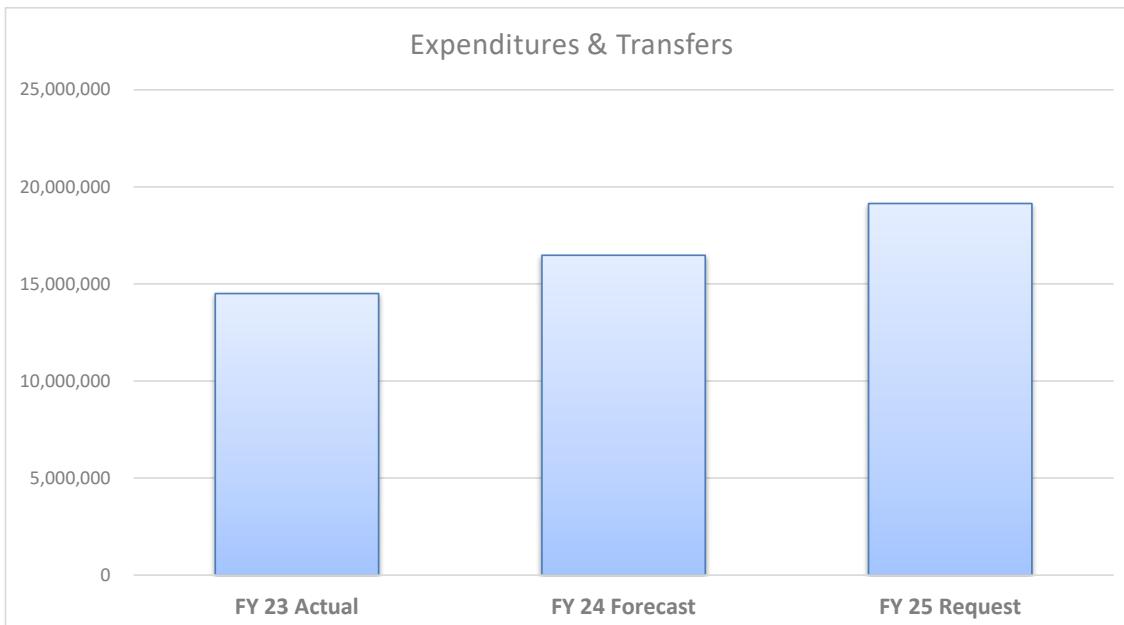
***"Other" includes the State Drug Fund, DEA Drug Fund, State Street Aid, Stormwater and Sanitation.***

## Combined Operating Budget

### General Fund 110

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Personnel	7,041,462	7,770,628	9,251,897
Operations	4,958,516	6,677,145	6,985,297
Debt Service	1,314,443	1,439,372	1,443,539
<b>Total Expenditures</b>	<b>13,314,421</b>	<b>15,887,145</b>	<b>17,680,733</b>
Transfers	1,190,657	590,198	1,463,500
<b>Total Expenditures and Transfers</b>	<b>14,505,078</b>	<b>16,477,343</b>	<b>19,144,233</b>
General Fund Staffing Level	103	106	108

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

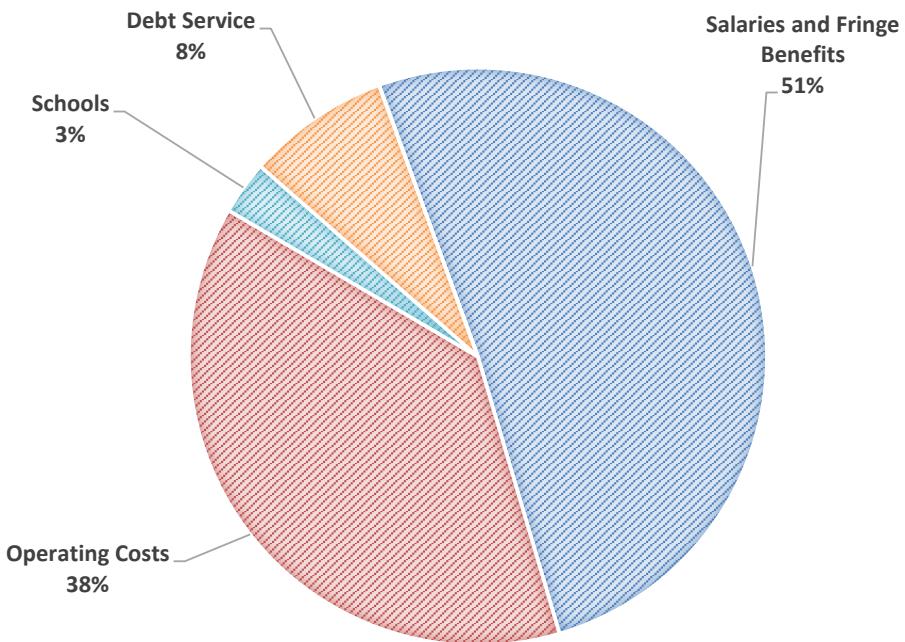


# General Fund

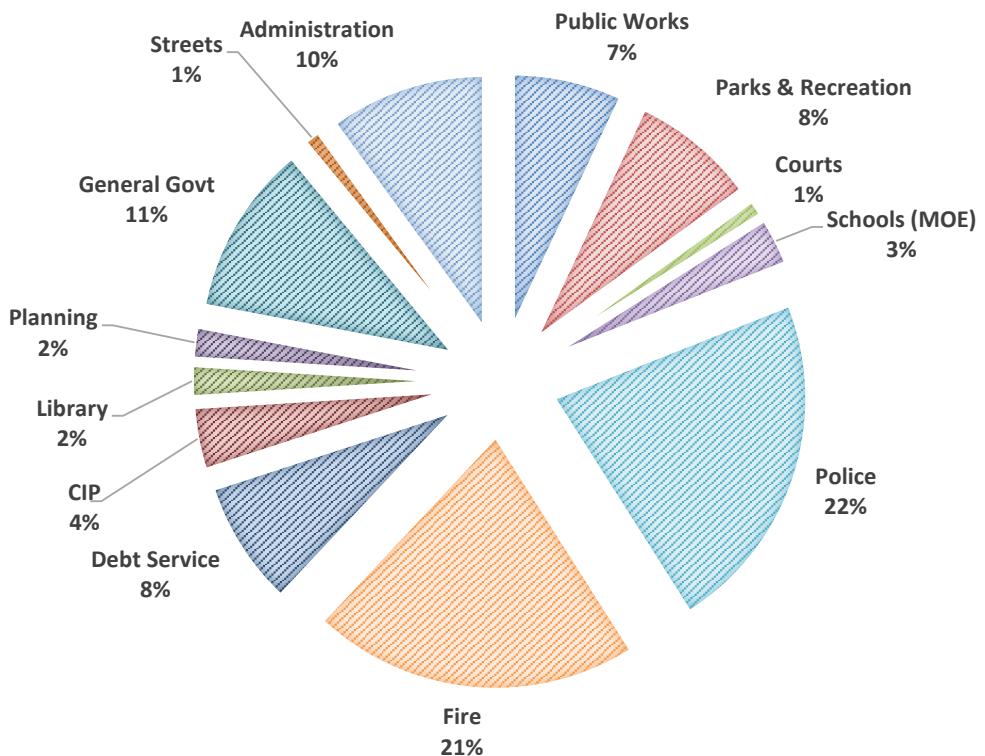
# Summary

Combined Operating Budget	FY 2023	FY 2024	FY 2025	
	Actual	Forecast	Request	
<b><u>Revenues</u></b>				
	<b>Total Revenues</b>	16,066,779	16,059,946	<b>19,144,233</b>
<b><u>Expenditures</u></b>				
<b>Finance and Administration</b>				
Finance and Administration	1,160,049	1,229,080	<b>1,985,875</b>	
General Government	2,115,536	576,765	<b>2,183,701</b>	
Courts	194,737	187,596	<b>230,892</b>	
Planning and Economic Development	203,622	227,338	<b>310,907</b>	
Personnel	7,578	4,806	<b>15,600</b>	
Library	379,859	391,046	<b>428,151</b>	
Special Projects	5,900	3,049,480	-	
<i>Total Finance and Administration</i>	4,067,281	5,666,111	<b>5,155,126</b>	
<b>Police</b>	<i>Total Police</i>	2,816,049	3,244,530	<b>4,384,893</b>
<b>Fire</b>	<i>Total Fire</i>	3,510,367	3,598,077	<b>3,930,900</b>
<b>Public Works</b>				
Public Wks - Admin/Shop	328,131	559,406	<b>529,850</b>	
Support Services	93,900	44,927	<b>111,405</b>	
Operations/Streets	357,294	320,435	<b>450,368</b>	
Streets/Parks	8,644	6,504	<b>177,500</b>	
<i>Total Public Works</i>	787,969	931,272	<b>1,269,123</b>	
<b>Parks &amp; Recreation</b>				
Admin and Programs	381,604	425,133	<b>612,771</b>	
Athletic Programs	21,409	31,301	<b>48,219</b>	
Adult Programs	5,560	-	-	
Park Sports Fields	30,701	42,988	<b>76,724</b>	
Baker Community Center	55,429	49,500	<b>75,500</b>	
Farmers Market/Discovery Park	1,577	7,342	<b>16,800</b>	
Orgill Park and Golf Course	322,032	451,519	<b>667,138</b>	
<i>Total Parks &amp; Recreation</i>	818,312	1,007,783	<b>1,497,152</b>	
<b>Debt Service</b>	<i>Total Debt Service</i>	1,314,443	1,439,372	<b>1,443,539</b>
	<b>Total Expenditures</b>	13,314,421	15,887,145	<b>17,680,733</b>
<b>Transfer to/from Streets Fund</b>	-	90,198	<b>213,500</b>	
<b>Transfer to/from CIP Fund</b>	-	-	<b>750,000</b>	
<b>Transfer to/from Schools - Debt Payment</b>	690,657	-	-	
<b>Transfer to/from Schools Fund (MOE)</b>	500,000	500,000	<b>500,000</b>	
<i>Total Transfers</i>	1,190,657	590,198	<b>1,463,500</b>	
<b>Total Expenditures and Transfers</b>	<b>14,505,078</b>	<b>16,477,343</b>	<b>19,144,233</b>	
<b>Surplus/(Deficit)</b>	1,561,701	(417,397)	-	
<b>Fund Balance as of June 30</b>	20,073,983	19,656,586	<b>19,656,586</b>	

## GENERAL FUND COST BY TYPE



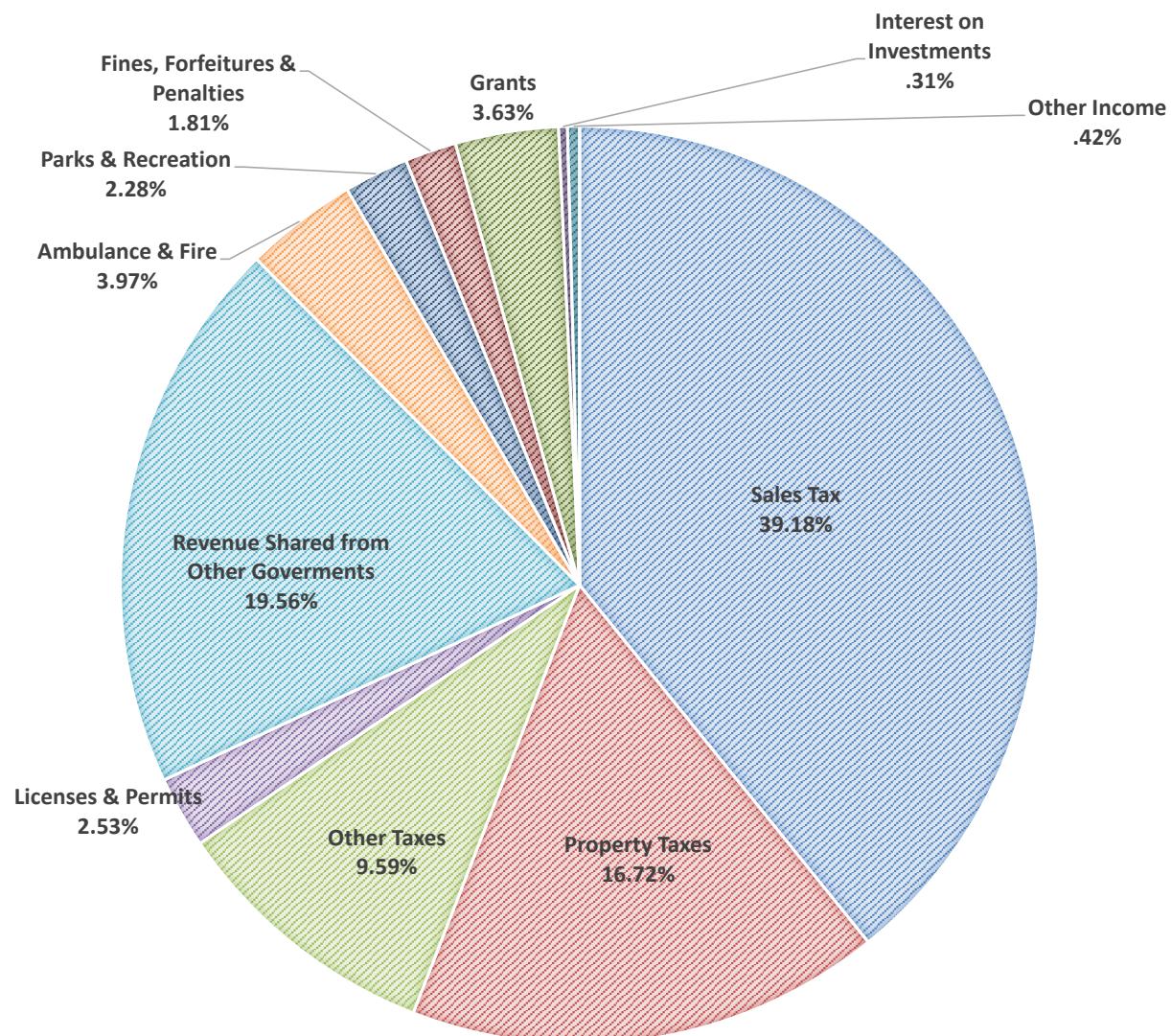
## COST BY FUNCTION



## Operating Budget - General Fund Revenues

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Estimate
<b>General Fund 110</b>			
Local Taxes	12,017,682	12,180,800	<b>12,535,800</b>
Licenses & Permits	535,107	470,200	<b>484,500</b>
Intergovernmental Revenue	2,459,750	2,281,600	<b>5,065,633</b>
Charges for Services	185,465	420,400	<b>435,800</b>
Fines, Forfeitures & Penalties	412,038	342,100	<b>346,500</b>
Grants	68,350	23,118	<b>135,000</b>
Interest on Investments	55,881	60,000	<b>60,000</b>
Other Income	332,506	281,728	<b>81,000</b>
Planned Use of Fund Balance	-	-	-
Total	<b>16,066,779</b>	<b>16,059,946</b>	<b>19,144,233</b>

## Source of General Fund Revenues



# General Fund

# Revenue Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Budget
	<b>General Fund 110</b>			
	<b>Local Taxes</b>			
110-31001-	Realty Tax Current Collections	2,975,668	3,200,000	<b>3,200,000</b>
110-31002-	Delinquent Taxes	91,273	80,000	<b>90,000</b>
110-31003-	Utility Taxes	148,851	140,000	<b>150,000</b>
110-31004-	In Lieu of Taxes by Co Trustee	44,271	35,000	<b>40,000</b>
110-31005-	BFI - In Lieu of Taxes	273,051	270,000	<b>270,000</b>
110-31010-	Interest & Penalty	26,485	25,000	<b>25,000</b>
110-31200-	City Beer Tax	380,063	390,000	<b>400,000</b>
110-31600-	Local Sales Tax (from Shelby Co)	4,944,512	5,000,000	<b>5,200,000</b>
110-31601-	City Sales Tax (.5% from State)	2,198,089	2,200,000	<b>2,300,000</b>
110-31819-	Personalty Taxes	188,527	200,000	<b>200,000</b>
110-31820-	Business Tax - Local	476,783	390,000	<b>400,000</b>
110-31835-	Business Tax - Max Fee	840	800	<b>800</b>
110-31912-	Cable TV Franchise Tax	19,552	20,000	<b>20,000</b>
110-31960-	Hotel-Motel Tax	249,717	230,000	<b>240,000</b>
	<b>LOCAL TAXES</b>	12,017,682	12,180,800	<b>12,535,800</b>
	<b>Licenses &amp; Permits</b>			
110-32011-	Fireworks Permit Fees	8,000	8,000	<b>8,000</b>
110-32101-	Liquor Permits	5,350	5,000	<b>5,000</b>
110-32102-	Liquor Inspection Fees	182,941	150,000	<b>160,000</b>
110-32595-	Motor Vehicle License Fees	260,265	210,000	<b>220,000</b>
110-32607	Plan Review Fees	-		
110-32608-	Planning Comm Review Fees	23,131	23,000	<b>23,000</b>
110-32609-	Subdivision Inspection Fees	11,542	40,000	<b>35,000</b>
110-32610-	Building Permits	35,127	14,000	<b>15,000</b>
110-32611-	Sign Permits	3,375	3,000	<b>3,000</b>
110-31612-	Zoning Letter Fees	425	500	<b>500</b>
110-32694-	Fiber Permits	-	12,000	<b>10,000</b>
110-32696-	Beer Application Permits	1,500	1,200	<b>1,500</b>
110-32697-	Beer Permits	3,451	3,500	<b>3,500</b>
110-32698-	License/Peddler Fees	-		<b>-</b>
	<b>LICENSES &amp; PERMITS</b>	535,107	470,200	<b>484,500</b>
	<b>Intergovernmental Revenue</b>			
110-33120-	DEA Overtime	4,785		<b>-</b>
110-33165-	Millington Housing Auth in Lieu	20,238	-	<b>-</b>
110-33166-	TVA in Lieu of Taxes	127,230	100,000	<b>100,000</b>
110-33167-	MLG&W In Lieu of Taxes	137,825	140,000	<b>150,000</b>
110-33190	Other Federal Grants (FEMA)*	-	-	<b>2,201,352</b>
110-33306-	Tema Reimbursement	3,483		<b>-</b>
110-33331-	Fire Fees	132,928	100,000	<b>110,000</b>
110-33332-	EMS Fees	653,764	650,000	<b>650,000</b>
110-33405-	State Law Enforcement Grant*	-	-	<b>193,731</b>
110-33490-	Other State Grants and Revenues*	-	-	<b>366,550</b>
110-33510-	State Sales Tax	1,258,967	1,200,000	<b>1,200,000</b>
110-33511	State Sports Betting Tax	18,866	10,000	<b>10,000</b>
110-33520-	State Income Tax	-		<b>-</b>
110-33523-	Telecommunications Sales Tax	3,926	3,800	<b>4,000</b>

# General Fund

# Revenue Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Budget
<b>General Fund 110</b>				
110-33530-	State Beer Tax	4,832	4800	5,000
110-33532-	Mixed Drink Tax	56,361	49,000	50,000
110-33546-	Excise Tax	36,545	24,000	25,000
	<b>INTERGOVERNMENTAL REVENUE</b>	2,459,750	2,281,600	<b>5,065,633</b>
<b>Charges for Services</b>				
110-34002-	Sex Offender Registry Fees	1,351		-
110-34004-	Police Fees - Other	-		-
110-34401-	Library Fines	-		-
110-34403-	Library Cards	1,651	1,000	1,000
110-34404-	Library Fax Fees	2,069	1,500	1,500
110-34405-	Library - Other Revenue	7,922	7,800	7,800
110-34498-	Lot Mowing	-		
110-34604-1-	Goat Days - Vendor Fees	6,300	6,600	6,500
110-34605-1-	Goat Days Gift Shop Sales	3,676	3,900	4,000
110-34606-1-	Goat Days Parking	3,750	7,040	5,000
110-34608-1-	Goat Days Other Fees	(750)		-
110-34946-	Rec - Youth Programs	24,915	25,000	25,000
110-34947-	Rec - Adult Programs	3,150	5,560	5,000
110-34949-	Orgill - Green Fees	62,316	290,000	300,000
110-34950-	Rec - Other	44		-
110-34952-	Baker Center Rental Fees	3,875	12,000	10,000
110-34956-	Rec - Special Events Revenues	10,776	9,000	10,000
110-34957-	Park Pavilion Rental Fees	3,900	3,000	3,000
110-34958-	Farmers Market Revenues	24		-
110-34959-	Orgill - Pro Shop	41,730	16,000	17,000
110-34969-	Orgill - Concessions	8,766	32,000	40,000
	<b>CHARGES FOR SERVICES</b>	185,465	420,400	<b>435,800</b>
<b>Fines, Forfeitures &amp; Penalties</b>				
110-35108-	Beer Board Fines	13,000		-
110-35110-	City Court Fines	163,186	150,000	150,000
110-35111-	DL/Veh Registration Suspension	860	500	500
110-35113-	Animal Control Fines	30		-
110-35114-	Camera Fines	233,187	190,000	195,000
110-35130-	Towing Reimbursement	1,775	1,600	1,000
	<b>FINES, FORFEITURES &amp; PENALTIES</b>	412,038	342,100	<b>346,500</b>
<b>Grants</b>				
110-36004-	AAA Traffic Safety Grant	-		
110-36009-	Tmp Rmp Safety Grant	-		
110-36010-	Fire Supplement Pay	18,400		
110-36011-	Police Supplement Pay	12,000		
110-36018-	Memphis - Task Force One	-		
110-36033	SRO State Grant			75,000
110-36043-	100 Club of Memphis Grant	-		
110-36045-	Governor's Hwy Safety*	35,168	19,318	60,000
110-36079-	SC COVID Grant	-		
110-36080-	Library Boosters Contributions	-		

# General Fund

# Revenue Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Budget
<b>General Fund 110</b>				
110-36081-	IP Grant for Library	-		
110-36082-	TN Grant Library Technology	-		
110-36083-	TN CARES Cleaning Grant	-		
110-36084-	CNRR Library Grant			
110-36085-	Kiwanis Grant for Parks	2,782	3,800	-
110-36092-	TN OJP COVID 19 Grant			
110-36094-	SC Grant - Firearms Simulator/Shotguns			
110-37505-	Unearned Grant Revenue ARP/TDEC			
	<b>GRANTS</b>	68,350	23,118	<b>135,000</b>
<b>Interest on Investments</b>				
110-37001-	Interest Income	55,881	60,000	<b>60,000</b>
	<b>INTEREST on INVESTMENTS</b>	55,881	60,000	<b>60,000</b>
<b>Other Income</b>				
110-38001-	Antenna Rental Income	26,082	25,000	<b>26,000</b>
110-38002-	Returned Check Fees	60		
110-38010-	Contributions - Fire	-		
110-38011-	Contributions - Police	-		
110-38016-	Donations - Arts, Recreation & Parks	-		
110-38018-	Goat Days Sponsorships	23,750	19,500	<b>20,000</b>
110-38019-	Recreation Sponsorships	6,750		
110-38020-	Fourth of July Related Revenues	-		
110-38030-	Insurance Proceeds	105,410	202,228	-
110-38040-	Bus Lot Rent	39,338	35,000	<b>35,000</b>
110-38045-	Shelby County Clerk Rent	-	-	-
110-38050-	Misc Revenue	90,637	-	-
110-38051-	Sandusky Lease	30,000	-	-
110-38052-	Cash Over (Short)	11	-	-
110-38060-	Auction Proceeds	5,411	-	-
110-38061-	Sale of Surplus Property	5,057	-	-
	<b>OTHER INCOME</b>	332,506	281,728	<b>81,000</b>
110-38990-	Planned Use of Fund Balance	-		-
	<b>TOTAL GENERAL FUND REVENUE</b>	16,066,779	16,059,946	<b>19,144,233</b>
<hr/>				
*110-33405-	St of TN Violent Crimes Grant \$186,231 + St of TN Safer Roadways grant \$7,500			
*110-33490-	State portion of FEMA \$366,550			
*110-33190	FEMA reimbursement for June 2023 Superstorm			
*110-36045-	TN Highway Safety Office Grant for Police - Half for Equipment, half for overtime			

### Operating Budget

#### FINANCE AND ADMINISTRATION (41000)

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Personnel	749,331	779,986	<b>1,010,820</b>
Operations	410,718	449,094	<b>975,055</b>
<b>Total</b>	<b>1,160,049</b>	<b>1,229,080</b>	<b>1,985,875</b>
Full Time Staffing Level	10	10	<b>11</b>

#### 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
Accounting Tech	3	1
Personnel Technician	3	1
<b>Full time Staffing Level</b>		<b>11</b>

#### Elected Staffing Detail

Mayor - Elected	E1	1
Alderman - Elected	E2	7
<b>Elected Staffing Level</b>		<b>8</b>

# General Fund

## Administration Section Line Item Detail

Acct	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
#				
	FINANCE AND			
	ADMINISTRATION (41000)			
	SALARIES & WAGES			
110-41000-111	Salaries	707,445	736,712	880,000
110-41000-118	Overtime	3,090	3,742	5,000
110-41000-124	Part Time	26,519	32,760	50,000
110-41000-136	Vacation Pay at Retirement	2,468	3,304	32,000
110-41000-140	Reimb for billing by City Hall	(168,200)	(168,000)	(168,000)
	Total Compensation	571,322	608,518	799,000
	FRINGE BENEFITS			
110-41000-151	Health Insurance	47,114	35,838	40,500
110-41000-152	Life Insurance	5,109	4,234	6,000
110-41000-153	FICA	44,061	47,966	57,970
110-41000-154	Medicare	10,305	11,218	13,558
110-41000-155	Retirement	71,420	72,212	88,792
110-41000-157	Unemployment Comp	-	-	5,000
	Total Fringe Benefits	178,009	171,468	211,820
	<b>Total Personnel</b>	<b>749,331</b>	<b>779,986</b>	<b>1,010,820</b>
	OPERATING EXPENDITURES			
110-41000-180	Travel & Training	18,512	14,658	25,000
110-41000-191	Education/Outreach/Public Relations	16,532	38,866	20,000
110-41000-192	Administration & Finance - Election Expense	4,483	-	15,000
110-41000-193	City Beautiful Grant	163	3,000	3,000
110-41000-235	Memberships/Dues/Licenses	4,611	8,660	9,000
110-41000-239	Tax Collection Expense	74,088	70,972	75,000
110-41000-241	Utilities	21,326	25,870	30,000
110-41000-245	Telephone	19,478	21,896	25,000
110-41000-252	Legal & Professional Services	140,008	120,368	185,000
110-41000-253	Audit *	46,800	79,860	70,555
110-41000-260	R & M Equipment	-	-	1,000
110-41000-261	R & M Vehicle	132	-	4,000
110-41000-262	Property Maintenance*	14,425	6,444	270,000
110-41000-263	Lease & Maintenance Agreements	8,546	28,348	30,000
110-41000-285	Fuel Billed by Public Works	5,273	2,180	3,000
110-41000-289	Repairs by PW Shop	1,112	216	1,000
110-41000-310	Office & Operational Supplies	22,924	16,118	30,000
110-41000-333	Tools, Furniture & Equipment*	12,305	11,638	28,500
110-41000-942	General Purpose Machinery and Equipment*	-	-	150,000
	<b>Total Operations</b>	<b>410,718</b>	<b>449,094</b>	<b>975,055</b>
	<b>Total Finance And Administration</b>	<b>1,160,049</b>	<b>1,229,080</b>	<b>1,985,875</b>
253*	Starting in FY 25, Audit will be charged entirely to General Fund (41000)			
262*	New roof for City Hall (\$250,000)			
333*	11 new computers are needed for City Hall			
942*	Generator for City Hall and PED Building (\$150,000)			

### Operating Budget

#### GENERAL GOVERNMENT (41100)

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Personnel*	162,611	255,000	<b>250,000</b>
Operations	<u>1,952,925</u>	321,765	<b>1,933,701</b>
<b>Total Expenditures</b>	<b>2,115,536</b>	<b>576,765</b>	<b>2,183,701</b>
Transfers	<u>1,190,657</u>	590,198	<b>1,463,500</b>
<b>Total</b>	<b><u>3,306,193</u></b>	<b>1,166,963</b>	<b>3,647,201</b>

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

# General Fund

## General Govt Section Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	GENERAL GOVERNMENT (41100)			
	FRINGE BENEFITS			
110-41100-156	Workers Comp Insurance	94,630	175,000	170,000
110-41100-158	Medical Testing	20,914	20,000	20,000
110-41100-161	Retiree Insurances	47,067	60,000	60,000
	Total Fringe Benefits	162,611	255,000	250,000
	<b>Total Personnel</b>	<b>162,611</b>	<b>255,000</b>	<b>250,000</b>
	OPERATING EXPENDITURES			
110-41100-249	General Government - Reappraisal by SC	-		
110-41100-253	Audit *	4,680	3,500	-
110-41100-496	YMCA Grant*	20,000		-
110-41100-497	Chamber of Commerce Grant	25,000	25,000	25,000
110-41100-521	Insurance**	278,841	293,265	306,000
110-41100-606	Debt Payment to SC Schools - Principal -2015 Loan	690,657		
110-41100-721-1	Contribution to Nonprofit - Millington Food Pantry	-	-	1,500
110-41100-945	Real Estate And Improvements	883,747		
110-41100-990	Contingency	50,000		1,601,201
	<b>Total Operations Expenditures</b>	<b>1,952,925</b>	<b>321,765</b>	<b>1,933,701</b>
	<b>Total Expenditures</b>	<b>2,115,536</b>	<b>576,765</b>	<b>2,183,701</b>
	TRANSFERS			
110-41100-606	Debt Payment to SC Schools - Principal -2015 Loan	690,657	-	-
110-41100-752	Transfer to/from SSA	0	90,198	213,500
110-41100-761	Transfer to/from CIP Fund	-		750,000
110-41100-762	Transfer to Schools (MOE)	500,000	500,000	500,000
	<b>Total Transfers</b>	<b>1,190,657</b>	<b>590,198</b>	<b>1,463,500</b>
	<b>Total General Government</b>	<b>3,306,193</b>	<b>1,166,963</b>	<b>3,647,201</b>
253*	Starting in FY 25, Audit will be charged entirely to General Fund (41000)			
496*	Grant paid from Parks & Recreation (44401-496) after FY23			
521*	PEP Liability & Property			

### Operating Budget

#### COURTS (41200)

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Personnel	160,342	157,290	<b>166,192</b>
Operations	<u>34,395</u>	<u>30,306</u>	<b>64,700</b>
Total	<u><u>194,737</u></u>	<u><u>187,596</u></u>	<b>230,892</b>
Staffing Level	2	2	<b>2</b>

#### Full Time Staffing Detail

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

# General Fund

## Courts Section Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
	<b>COURTS (41200)</b>			
	<b>SALARIES &amp; WAGES</b>			
110-41200-111	Salaries	83,884	82,280	84,563
110-41200-118	Overtime	777	1,975	2,000
110-41200-124	Part-time Staff (includes Part Time Judge)	24,424	28,911	30,400
110-41200-125	Part-time staff - Prosecutor	21,000	15,429	16,300
110-41200-126	Part-time staff - Temp. Judge	1,050	700	1,000
110-41200-136	Vacation Pay at Retirement	-	-	
	<b>Total Compensation</b>	131,135	129,295	134,263
	<b>FRINGE BENEFITS</b>			
110-41200-151	Health Insurance	12,170	10,712	12,000
110-41200-152	Life Insurance	749	810	1,000
110-41200-153	FICA	6,281	6,597	8,262
110-41200-154	Medicare	1,469	1,543	1,932
110-41200-155	Retirement	8,538	8,333	8,734
110-41200-157	Unemployment Comp	-	-	
	<b>Total Fringe Benefits</b>	29,207	27,995	31,929
	<b>Total Personnel</b>	160,342	157,290	166,192
	<b>OPERATING EXPENDITURES</b>			
110-41200-180	Training & Travel	276	-	2,000
110-41200-235	Memberships/Dues/Licenses	-	-	200
110-41200-245	Telephone	5,869	8,074	7,000
110-41200-256	Contracted Services	7,200	7,500	10,000
110-41200-260	R & M Equipment	2,664	-	6,000
110-41200-262	Property Maintenance	700	1,130	4,000
110-41200-263	Lease & Maintenance Agreements*	14,275	7,014	19,000
110-41200-310	Office & Operational Supplies	3,411	6,588	9,000
110-41200-333	Tools, Furniture & Equipment			7,500
	<b>Total Operations</b>	34,395	30,306	64,700
	<b>Total Courts</b>	194,737	187,596	230,892
263*	Wells Fargo & Application Data Systems			

### Operating Budget

#### PLANNING & ECONOMIC DEVELOPMENT (41300)

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Personnel	8,901	81,279	<b>110,907</b>
Operations	<u>194,721</u>	<u>146,059</u>	<u>200,000</u>
Total	<u>203,622</u>	<u>227,338</u>	<u>310,907</u>
Staffing Level	1.5	1	<b>1</b>

#### Full Time Staffing Detail

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

# General Fund

## Planning and Economic Development Department Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
	PLANNING & ECONOMIC DEVELOPMENT (41300)			
	SALARIES & WAGES			
110-41300-111	Salaries	50,210	59,483	67,005
110-41300-118	Overtime	-	-	-
110-41300-124	Part-time Staff*	9,282	-	20,000
110-41300-136	Vacation Pay at Retirement	-	-	-
110-41300-141	Reimb for Svcs by City Engr	(72,500)	-	-
	Total Compensation	(13,008)	59,483	87,005
	FRINGE BENEFITS			
110-41300-151	Health Insurance	14,436	10,606	10,606
110-41300-152	Life Insurance	261	530	530
110-41300-153	FICA	1,248	3,688	5,394
110-41300-154	Medicare	776	863	1,262
110-41300-155	Retirement	5,188	6,110	6,110
110-41300-157	Unemployment Comp	-	-	-
	Total Fringe Benefits	21,909	21,796	23,902
	<b>Total Personnel</b>	<b>8,901</b>	<b>81,279</b>	<b>110,907</b>
	OPERATING EXPENDITURES			
110-41300-180	Training & Travel	433	-	500
110-41300-235	Memberships/Dues/Licenses	223	250	500
110-41300-245	Telephone	2,698	2,405	3,000
110-41300-252	Legal & Professional Services	-	-	-
110-41300-254	Engineering Service (F&A, Bldg. Systems Group)	75,392	65,155	70,000
110-41300-256	Contracted Services (City Engineer)	92,327	50,055	77,500
110-41300-260	R & M Equipment	-	-	-
110-41300-261	R & M Vehicle	-	-	-
110-41300-262	Property Maintenance	556	6,000	2,000
110-41300-263	Lease & Maintenance Agreements *	16,746	18,741	20,000
110-41300-285	Fuel Billed by Public Works	1,902	579	2,000
110-41300-289	Repairs by PW Shop	873	39	1,000
110-41300-310	Office & Operational Supplies	2,379	1,334	2,000
110-41300-326	Uniforms	92	-	-
110-41300-333	Tools, Furniture & Equipment	1,100	1,500	1,500
110-41300-345	Demolitions	-	-	20,000
	<b>Total Operations</b>	<b>194,721</b>	<b>146,059</b>	<b>200,000</b>
	<b>Total Planning &amp; Economic Development</b>	<b>203,622</b>	<b>227,338</b>	<b>310,907</b>
124*	UT Intern			
263*	Includes Copier, ArcGIS software, & SmartGov Code Enforcement software			

### Operating Budget

#### PERSONNEL (41400)

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Operations	7,578	4,806	<u>15,600</u>
Total	<u>7,578</u>	<u>4,806</u>	<u>15,600</u>

One full time HR Analyst is included under the Administration and Finance Budget.

# General Fund

## Personnel Section Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	PERSONNEL (41400)			
	OPERATING EXPENDITURES			
110-41400-180	Training and Travel	63	-	1,000
110-41400-245	Telephone	2,621	3,062	3,100
110-41400-263	Lease & Maintenance Agreements*	42	-	5,000
110-41400-310	Office & Operational Supplies	4,483	954	4,500
110-41400-333	Tools, Furniture & Equipment	369	790	2,000
	<b>Total Operations</b>	<b>7,578</b>	<b>4,806</b>	<b>15,600</b>
	<b>Total Personnel Department</b>	<b>7,578</b>	<b>4,806</b>	<b>15,600</b>
263*	OSHA Workman's Comp reporting system			

### Operating Budget

#### LIBRARY (41500)

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Operations	379,859	391,046	<u>428,151</u>
Total	<u>379,859</u>	<u>391,046</u>	<u>428,151</u>

Acct	Account Name	FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	LIBRARY (41500)			
	OPERATING EXPENDITURES			
110-41500-241	Utilities	12,831	14,678	16,000
110-41500-245	Telephone	4,961	5,736	6,000
110-41500-256	Contracted Services	356,028	364,930	374,051
110-41500-262	Property Maintenance	4,680	4,204	5,000
110-41500-288	Inventory Purchases*	-	-	3,000
110-41500-310	Office & Operational Supplies*	1,359	1,498	6,100
110-41500-522	Library - IP Grant for Literacy Lab	-	-	-
110-41500-523	Library - TN Grant for Technology	-	-	-
110-41500-524	Library - TN Cares Grant for Cleaning	-	-	-
110-41500-939	Other Improvements*			18,000
	<b>Total Operations</b>	<b>379,859</b>	<b>391,046</b>	<b>428,151</b>
	<b>Total Library</b>	<b>379,859</b>	<b>391,046</b>	<b>428,151</b>
288*	<i>To be paid from Library reserve fund</i>			3000
310*	<i>New phone for staff workroom</i>			500
	<i>Tinting the front windows</i>			3,500
	<i>2 chairs for Director's office</i>			400
	<i>New refrigerator and oven for staff breakroom</i>			1,700
939*	<i>New Sign for building to be paid from Library reserve fund.</i>			18,000

## Operating Budget

### SPECIAL PROJECTS (41920)

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Operations	5,900	3,049,480	-
Total	<u>5,900</u>	<u>3,049,480</u>	<u>-</u>

## General Fund

## Special Projects Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	SPECIAL PROJECTS (41920)*			
	OPERATING EXPENDITURES			
110-41920-262	Property Maintenance	1,135	212,893	-
110-41920-264	Traffic Light Repair	-	72,660	-
110-41920-268	Street & ROW Repair & Maintenance	-	108,792	-
110-41920-270	Other - Debris Removal	4,765	2,655,135	-
	<b>Total Operations</b>	<b>5,900</b>	<b>3,049,480</b>	-
	<b>Total Special Projects</b>	<b>5,900</b>	<b>3,049,480</b>	-
	*June 25, 2023 Superstorm			

## Operating Budget

### POLICE DEPARTMENT (42100)

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request*
Personnel	2,391,811	2,732,530	3,313,093
Operations	424,238	512,000	1,071,800
Total	<b>2,816,049</b>	<b>3,244,530</b>	<b>4,384,893</b>
Staffing Level	44	44	<b>44</b>

### 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
	<b>Staffing Level</b>	<b>44</b>
	<b>POST Certified Positions</b>	<b>32</b>

\*Includes items that may be refunded by Grants

# General Fund

## Police Department Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
<b>POLICE DEPARTMENT (42100)</b>				
110-42100-111	Salaries	1,610,694	1,861,845	<b>2,318,851</b>
110-42100-114	Workers Comp Pay	-	-	
110-42100-118	Overtime	174,950	173,574	<b>200,000</b>
110-42100-129	School Crossing Guards	18,708	23,234	<b>27,106</b>
110-42100-135	Holiday Pay	43,413	101,729	<b>84,000</b>
110-42100-136	Vacation Pay at Retirement	6,188	20,805	<b>24,272</b>
110-42100-137	Police Supplement Pay	12,000	-	-
	Total Compensation	1,865,953	2,181,186	<b>2,654,229</b>
	FRINGE BENEFITS			
110-42100-151	Health Insurance	155,590	163,554	<b>200,000</b>
110-42100-152	Life Insurance	15,287	14,823	<b>17,500</b>
110-42100-153	FICA	110,849	127,832	<b>143,769</b>
110-42100-154	Medicare	25,924	29,895	<b>33,623</b>
110-42100-155	Retirement	189,573	202,232	<b>233,972</b>
110-42100-161	Police Dept - Retiree Insurances	28,635	13,006	<b>30,000</b>
	Total Fringe Benefits	525,858	551,343	<b>658,864</b>
	<b>Total Personnel</b>	2,391,811	2,732,530	<b>3,313,093</b>
OPERATING EXPENDITURES				
110-42100-180	Training & Travel	30,372	40,000	<b>40,000</b>
110-42100-222	PD - Special Investigation Expense	-	200	<b>1,500</b>
110-42100-235	Memberships/Dues/Licenses	1,175	2,000	<b>3,000</b>
110-42100-241	Utilities	22,911	25,000	<b>30,000</b>
110-42100-245	Telephone	45,548	45,000	<b>45,000</b>
110-42100-256	Contracted Services	16,792	43,000	<b>46,000</b>
110-42100-260	R & M Equipment	3,475	7,800	<b>8,000</b>
110-42100-261	R & M Vehicle	22,770	15,000	<b>18,000</b>
110-42100-262	Property Maintenance	23,338	25,000	<b>25,000</b>
110-42100-263	Lease & Maintenance Agreements	106,619	108,000	<b>135,000</b>
110-42100-285	Fuel Billed by Public Works	61,103	70,000	<b>70,000</b>
110-42100-289	Repairs by PW Shop	23,008	20,000	<b>20,000</b>
110-42100-310	Office & Operational Supplies	9,561	14,000	<b>14,000</b>
110-42100-313	Medical & Safety Supplies	975	2,000	<b>2,500</b>
110-42100-323	Jail Expense	3,344	12,000	<b>12,000</b>
110-42100-326	Uniforms	27,924	36,000	<b>36,000</b>
110-42100-328	Ammunition and Range Costs	4,874	10,000	<b>10,000</b>
110-42100-331	Gas & Oil (purchased direct)	-		
110-42100-333	Tools, Furniture & Equipment	1,764	15,000	<b>15,000</b>
110-42100-334	Vehicle Towing	4,555	5,000	<b>6,500</b>
110-42100-336	TBI - Sex Offender Fee	-		<b>500</b>
110-42100-941	Transportation Equipment - Police Cars	-	-	<b>310,000</b>
110-42100-943	Police Dept Equipment Purchases *	14,130	17,000	<b>223,800</b>
	<b>Total Operations</b>	424,238	512,000	<b>1,071,800</b>
	<b>Total Police</b>	2,816,049	3,244,530	4,384,893

943\* Funding from three grants pertain to this line item, one of which is The State of Tennessee Violent Crimes Grant (VCIF) of which Millington was awarded \$186,231.00 (110-33405). This is pending the RFP and purchase of surveillance camera trailers and other equipment. Millington Police will be applying for \$60,000.00 (110-36045) from the Tennessee Highway Safety Office (THSO), half, \$30,000.00, is to be spent on equipment. Finally, Millington Police will be applying for \$7500.00 (110-33405) in grant funds from the State of Tennessee for safer roadways. If awarded we anticipate the money to be spent on LIDAR, Laser Speed Measuring Devices.

## Operating Budget

### FIRE DEPARTMENT (42200)

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Personnel	2,361,295	2,418,812	<b>2,678,560</b>
Operations	<u>1,149,072</u>	1,179,265	<b>1,252,340</b>
Total	<u>3,510,367</u>	<u>3,598,077</u>	<b><u>3,930,900</u></b>
Staffing Level	28	28	<b>28</b>

#### 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		<b>28</b>

# General Fund

# Fire Department Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	<b>FIRE DEPARTMENT (42200)</b>			
	SALARIES & WAGES			
110-42200-111	Salaries	1,524,925	1,516,137	<b>1,750,009</b>
110-42200-114	Workers Comp Pay	-	-	-
110-42200-118	Overtime	251,140	270,046	<b>300,000</b>
110-42200-124	Salaries (Part Time)	-	-	-
110-42200-135	Salaries (Holiday)	54,569	85,947	<b>61,704</b>
110-42200-136	Vacation Pay at Retirement	14,725	11,674	<b>12,000</b>
110-42200-137	Fire Pay Supplement	18,400	-	-
	<b>Total Compensation</b>	1,863,759	1,883,804	<b>2,123,713</b>
	FRINGE BENEFITS			
110-42200-151	Health Insurance	162,489	162,296	<b>163,000</b>
110-42200-152	Life Insurance	14,223	14,422	<b>15,100</b>
110-42200-153	FICA	109,867	124,874	<b>131,670</b>
110-42200-154	Medicare	25,210	29,204	<b>30,794</b>
110-42200-155	Retirement	185,747	204,212	<b>214,283</b>
110-42200-157	Unemployment Comp		-	-
	<b>Total Fringe Benefits</b>	497,536	535,008	<b>554,847</b>
	<b>Total Personnel</b>	2,361,295	2,418,812	<b>2,678,560</b>
	OPERATING EXPENDITURES			
110-42200-180	Training & Travel	17,587	13,086	<b>20,000</b>
110-42200-191	Education/Outreach/Public Relations	2,020	-	<b>2,700</b>
110-42200-214	Ambulance Service *	669,555	669,555	<b>669,555</b>
110-42200-215	Dispatch Service *	202,943	165,948	<b>212,135</b>
110-42200-235	Memberships/Dues/Licenses	1,540	1,950	<b>1,950</b>
110-42200-241	Utilities	36,542	45,866	<b>46,000</b>
110-42200-245	Telephone	18,694	20,604	<b>21,000</b>
110-42200-256	Contracted Services	289	-	
110-42200-260	R & M Equipment	18,581	10,082	<b>22,000</b>
110-42200-261	R & M Vehicle	37,451	101,862	<b>45,000</b>
110-42200-262	Property Maintenance	24,143	14,160	<b>24,000</b>
110-42200-263	Lease & Maintenance Agreements	19,739	30,180	<b>24,000</b>
110-42200-285	Fuel Billed by Public Works	24,630	25,850	<b>25,000</b>
110-42200-289	Repairs by PW Shop	1,284	-	<b>2,000</b>
110-42200-310	Office & Operational Supplies	8,046	13,704	<b>11,000</b>
110-42200-313	Medical & Safety Supplies	28,364	21,126	<b>35,000</b>
110-42200-326	Uniforms	21,552	28,856	<b>23,000</b>
110-42200-331	Gas & Oil (purchased direct)	-	-	
110-42200-333	Tools, Furniture & Equipment	10,182	4,416	<b>12,000</b>
110-42200-941	Transportation Equipment (Vehicles)*			<b>50,000</b>
110-42200-943	Equipment Purchases (Breathers)	5,930	12,020	<b>6,000</b>
	<b>Total Operations</b>	1,149,072	1,179,265	<b>1,252,340</b>
	<b>Total Fire</b>	3,510,367	3,598,077	<b>3,930,900</b>
214*	Agreement FY-22, 23 & 24			
215*	Memo from SCFD FY23 Charges			
941*	Batallion Chief Truck			

## Operating Budget

### PUBLIC WORKS - Admin and Shop (43000)

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Personnel	255,746	345,362	<b>341,350</b>
Operations	72,385	214,044	<b>188,500</b>
Total	<b>328,131</b>	<b>559,406</b>	<b>529,850</b>
Staffing Level	5	5	<b>5</b>

#### Full Time Staffing Detail

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

## General Fund

## Public Works -Admin and Shop Section Line Item Detail

## Operating Budget

### PUBLIC WORKS - Support Services (43001)

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Personnel	87,759	39,987	<b>98,405</b>
Operations	6,141	4,940	<b>13,000</b>
Total	<b>93,900</b>	<b>44,927</b>	<b>111,405</b>
Staffing Level	2	2	<b>2</b>

#### Full Time Staffing Detail

Job Title	Grade	Number
Maintenance Technician	4	1
Maintenance Assistant	4	1
Staffing Level		<b>2</b>

## General Fund

## Support Services Section Line Item Detail

## Operating Budget

### PUBLIC WORKS - Operations/Streets (43002)

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Personnel*	357,294	320,435	<b>450,368</b>
Total	<b>357,294</b>	<b>320,435</b>	<b>450,368</b>
Staffing Level	8	8	<b>8</b>

#### 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		<b>8</b>

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

# General Fund

## Public Works - Operations/Streets Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	<b>Fund 110 General Fund</b>			
	<b>PUBLIC WORKS - Operations/Streets (43002)</b>			
	SALARIES & WAGES			
110-43002-111	Salaries	335,034	307,269	<b>395,000</b>
110-43002-114	Workers Comp	-	2,319	
110-43002-118	Overtime	804	3,818	<b>8,000</b>
110-43002-124	Part-Time Staff	-	6,391	<b>40,300</b>
110-43002-136	Vacation Pay at Retirement	4,695	-	
110-43002-142	Reimb for Drain Cleaning by Stormwater	(111,800)	(111,800)	<b>(140,000)</b>
110-43002-143	Allocate PW Director	18,988	18,987	<b>20,000</b>
	<b>Total Compensation</b>	247,721	226,984	<b>323,300</b>
	<b>FRINGE BENEFITS</b>			
110-43002-151	Health Insurance	31,439	24,804	<b>34,000</b>
110-43002-152	Life Insurance	3,162	2,508	<b>3,300</b>
110-43002-153	FICA	19,838	18,559	<b>27,485</b>
110-43002-154	Medicare	4,639	4,341	<b>6,428</b>
110-43002-155	Retirement	33,968	30,970	<b>39,856</b>
110-43002-161	Retiree Insurances	16,527	12,269	<b>16,000</b>
	<b>Total Fringe Benefits</b>	109,573	93,451	<b>127,068</b>
	<b>Total Personnel</b>	<b>357,294</b>	<b>320,435</b>	<b>450,368</b>
	<b>Total PW Operations/Streets Department</b>	<b>357,294</b>	<b>320,435</b>	<b>450,368</b>

### Operating Budget

#### **PUBLIC WORKS - Streets/Parks (43003)**

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Operations	8,644	6,504	<b>177,500</b>
Total	<b>8,644</b>	<b>6,504</b>	<b>177,500</b>

## General Fund

## Public Works - Streets/Parks Section

## Line Item Detail

### Operating Budget

#### PARKS & RECREATION ADMINISTRATION & PROGRAMS (44401)

	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Personnel	328,816	345,945	<b>475,121</b>
Operations	<u>52,788</u>	<u>79,188</u>	<u>137,650</u>
Total	<u>381,604</u>	<u>425,133</u>	<u>612,771</u>
Staffing Level	6	6	<b>7</b>

#### 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		<b>7</b>

# General Fund

## Parks and Recreation - Admin and Programs Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
<b>PARKS &amp; RECREATION</b>				
ADMINISTRATION & PROGRAMS (44401)				
SALARIES & WAGES				
110-44401-111	Salaries	251,936	267,964	<b>355,207</b>
110-44401-118	Overtime	-	258	<b>500</b>
110-44401-124	Part Time Labor	1,056	1,000	<b>25,000</b>
110-44401-136	Vacation Pay at Retirement	2,440	-	-
	Total Compensation	255,432	269,222	<b>380,707</b>
FRINGE BENEFITS				
110-44401-151	Health Insurance	27,491	27,298	<b>29,000</b>
110-44401-152	Life Insurance	2,257	2,314	<b>2,400</b>
110-44401-153	FICA	14,669	15,096	<b>22,023</b>
110-44401-154	Medicare	3,431	3,531	<b>5,151</b>
110-44401-155	Retirement	25,536	28,483	<b>35,840</b>
110-44401-157	Unemployment Comp	-	-	-
	Total Fringe Benefits	73,384	76,723	<b>94,414</b>
	<b>Total Personnel</b>	328,816	345,945	<b>475,121</b>
OPERATING EXPENDITURES				
110-44401-180	Training & Travel	2,889	3,336	<b>8,500</b>
110-44401-235	Memberships/Dues/Licenses	45	600	<b>1,200</b>
110-44401-245	Telephone	5,677	5,770	<b>6,000</b>
110-44401-252	Legal & Professional Services	-	-	
110-44401-256	Contracted Services	5,025	10,750	<b>15,000</b>
110-44401-256-1	Contracted Services - Goat Days	4,065	9,064	<b>12,000</b>
110-44401-260	R & M Equipment	-	-	<b>2,000</b>
110-44401-261	R & M Vehicle	-	-	<b>1,000</b>
110-44401-263	Lease & Maintenance Agreements	1,809	1,386	<b>2,500</b>
110-44401-285	Fuel Billed by Public Works	2,986	3,792	<b>5,000</b>
110-44401-289	Repairs by PW Shop	760	-	<b>3,000</b>
110-44401-310	Office & Operational Supplies	6,765	5,986	<b>12,200</b>
110-44401-310-1	Office & Oper Supp - Goat Days	2,377	5,092	<b>4,500</b>
110-44401-311	Concessions	-	958	<b>1,200</b>
110-44401-326	Uniforms	1,239	-	<b>3,500</b>
110-44401-331	Gas & Oil (purchased direct)	40	-	<b>50</b>
110-44401-333	Tools, Furniture & Equipment	274	188	<b>500</b>
110-44401-333-1	Tools, Furn & Equip - Goat Days	3,667	5,400	<b>4,500</b>
110-44401-350-1	Supplies - Goat Days Gift Shop	3,500	5,866	<b>5,000</b>
110-44401-496	YMCA Grant	-	20,000	<b>20,000</b>
110-44401-498	Freedom Celebration *	11,670	1,000	<b>30,000</b>
110-44401-941	Transportation Equipment (Vehicles)	-	-	-
	<b>Total Operations</b>	52,788	79,188	<b>137,650</b>
	<b>Total Admin and Programs</b>	<b>381,604</b>	<b>425,133</b>	<b>612,771</b>
498 *	Includes a \$9,000+ credit on Fireworks from previous year			

### Operating Budget

#### PARKS AND RECREATION ATHLETIC PROGRAMS (44402) formerly YOUTH PROGRAM

	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Personnel	9,269	18,301	<b>31,219</b>
Operations	<u>12,140</u>	<u>13,000</u>	<u>17,000</u>
Total	<u>21,409</u>	<u>31,301</u>	<b>48,219</b>

# General Fund

## Parks and Recreation - Athletic Section Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	PARKS AND RECREATION			
	ATHLETIC PROGRAMS (44402)			
	SALARIES & WAGES			
110-44402-112	Field Supervisors	1,043	2,000	<b>2,500</b>
110-44402-116	Umpires/Officials/Referees	5,768	12,000	<b>21,000</b>
110-44402-117	Scorekeepers/Press Box/Gate	1,619	3,000	<b>5,500</b>
	<b>Total Compensation</b>	<b>8,430</b>	<b>17,000</b>	<b>29,000</b>
110-44402-153	FICA	680	1,054	<b>1,798</b>
110-44402-154	Medicare	159	247	<b>421</b>
	<b>Total Fringe Benefits</b>	<b>839</b>	<b>1,301</b>	<b>2,219</b>
	<b>Total Personnel</b>	<b>9,269</b>	<b>18,301</b>	<b>31,219</b>
	OPERATING EXPENDITURES			
110-44402-310	Office & Operational Supplies	4,622	5,000	<b>8,500</b>
110-44402-326	Uniforms	7,518	8,000	<b>8,500</b>
	<b>Total Operations</b>	<b>12,140</b>	<b>13,000</b>	<b>17,000</b>
	<b>Total Athletic Programs</b>	<b>21,409</b>	<b>31,301</b>	<b>48,219</b>

## Operating Budget

### **PARKS AND RECREATION ADULT PROGRAM (44403)**

	FY 2023 Actual	FY 2024 Forecast*	FY 2025 Request
Personnel	2,580	-	-
Operations	2,980	-	-
<b>Total</b>	<b>5,560</b>	<b>-</b>	<b>-</b>

**\*Combined with Youth Programs for FY 24 and all years after**

# General Fund

## Parks and Recreation - Adult Program Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request*
	PARKS AND RECREATION			
	ADULT PROGRAM (44403)			
	SALARIES & WAGES			
110-44403-112	Field Supervisors	-		-
110-44403-116	Umpires/Officials/Referees	2,580		-
110-44403-117	Scorekeepers	-		
	Total Compensation	2,580		
110-44403-153	FICA	-		-
110-44403-154	Medicare	-		-
	Total Fringe Benefits	-	-	-
	<b>Total Personnel</b>	<b>2,580</b>	<b>-</b>	<b>-</b>
	OPERATING EXPENDITURES			
110-44403-310	Office & Operational Supplies	2,980		-
	<b>Total Operations</b>	<b>2,980</b>	<b>-</b>	<b>-</b>
	<b>Total Adult Programs</b>	<b>5,560</b>	<b>-</b>	<b>-</b>
	<b>*Combined with Youth Programs (44402) for FY 24 and all years after.</b>			

### Operating Budget

#### PARKS AND RECREATION PARKS/SPORTS FIELDS (44410)

	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Personnel	0	17,224	<b>17,224</b>
Operations	30,701	25,764	<b>59,500</b>
Total	<b>30,701</b>	<b>42,988</b>	<b>76,724</b>

# General Fund

## Parks and Recreation - Parks/Sports Fields Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	PARKS AND RECREATION			
	PARKS/SPORTS FIELDS (44410)			
	SALARIES & WAGES			
110-44410-124	Part-time Staff	-	16,000	16,000
	Total Compensation	-	16,000	16,000
	FRINGE BENEFITS			
110-44410-153	FICA	-	992	992
110-44410-154	Medicare	-	232	232
	Total Fringe Benefits	-	1,224	1,224
	<b>Total Personnel</b>	-	<b>17,224</b>	<b>17,224</b>
	OPERATING EXPENDITURES			
110-44410-241	Utilities	11,947	13,282	17,000
110-44410-262	Property Maintenance	12,614	10,782	24,000
110-44410-310	Office & Operational Supplies	2,585	674	3,500
110-44410-333	Tools, Furniture & Equipment	3,555	1,026	15,000
	<b>Total Operations</b>	<b>30,701</b>	<b>25,764</b>	<b>59,500</b>
	<b>Total Parks</b>	<b>30,701</b>	<b>42,988</b>	<b>76,724</b>

### Operating Budget

#### PARKS AND RECREATION BAKER COMMUNITY CTR & GYM (44420)

	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Operations	55,429	49,500	<b>75,500</b>
Total	<b>55,429</b>	<b>49,500</b>	<b>75,500</b>

# General Fund

## Parks and Recreation - Baker Center Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
	PARKS AND RECREATION			
	BAKER COMMUNITY CTR & GYM (44420)			
	OPERATING EXPENDITURES			
110-44420-241	Utilities	27,219	28,000	<b>35,000</b>
110-44420-260	R & M Equipment	-	-	<b>500</b>
110-44420-262	Property Maintenance	18,380	17,000	<b>25,000</b>
110-44420-310	Office & Operational Supplies	1,471	3,800	<b>5,000</b>
110-44420-333	Tools, Furniture & Equipment	8,359	700	<b>10,000</b>
	<b>Total Operations</b>	<b>55,429</b>	<b>49,500</b>	<b>75,500</b>
	<b>Total Baker Community Center</b>	<b>55,429</b>	<b>49,500</b>	<b>75,500</b>

## Operating Budget

### PARKS AND RECREATION FARMERS MARKET AND DISCOVERY PARK (44450)

	FY 2023 Actual	FY 2024 Forecast*	FY 2025 Request
Operations	1,577	7,342	<b>16,800</b>
Total	1,577	7,342	<b>16,800</b>

\*Includes new addition - Discovery Park

# General Fund

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

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request*
	PARKS AND RECREATION			
	FARMERS MARKET AND DISCOVERY PARK (44450)			
	OPERATING EXPENDITURES			
110-44450-241	Utilities	1,405	3,207	3,300
110-44450-262	Property Maintenance	172	3,638	8,500
110-44450-333	Tools, Furniture & Equipment	-	497	5,000
	<b>Total Operations</b>	<b>1,577</b>	<b>7,342</b>	<b>16,800</b>
	<b>Total Farmers Market/Discovery Park</b>	<b>1,577</b>	<b>7,342</b>	<b>16,800</b>
	<b>*includes new addition - Discovery Park</b>			

## Operating Budget

### ORGILL PARK AND GOLF COURSE

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Personnel	165,707	258,477	<b>308,638</b>
Operations	156,325	193,042	<b>358,500</b>
Total	<b>322,032</b>	<b>451,519</b>	<b>667,138</b>
Staffing Level		1	<b>1</b>

#### Full Time Staffing Detail

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

# General Fund

## Parks and Recreation - Orgill Park Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual*	Forecast	Request
PARKS & RECREATION				
<b>ORGILL PARK &amp; GOLF COURSE (44470)</b>				
SALARIES & WAGES				
110-44470-111	Salaries	24,487	48,048	<b>50,450</b>
110-44470-118	Overtime	-	-	-
110-44470-124	Part Time Labor	129,972	182,448	<b>225,000</b>
110-44470-136	Vacation Pay at Retirement	-		
	Total Compensation	154,459	230,496	<b>275,450</b>
FRINGE BENEFITS				
110-44470-151	Health Insurance	-	5,500	<b>5,500</b>
110-44470-152	Life Insurance	-	-	<b>1,525</b>
110-44470-153	FICA	8,674	14,291	<b>17,078</b>
110-44470-154	Medicare	2,029	3,342	<b>3,994</b>
110-44470-155	Retirement	545	4,848	<b>5,090</b>
110-44470-157	Unemployment Comp	-		-
	Total Fringe Benefits	11,248	27,981	<b>33,187</b>
	<b>Total Personnel</b>	165,707	258,477	<b>308,638</b>
OPERATING EXPENDITURES				
110-44470-180	Training & Travel	-	-	<b>1,000</b>
110-44470-235	Memberships/Dues/Licenses	-	-	<b>2,500</b>
110-44470-241	Utilities	11,881	48,046	<b>50,000</b>
110-44470-245	Telephone	6,554	12,558	<b>12,000</b>
110-44470-252	Legal & Professional Services	-	-	
110-44470-256	Contracted Services	360	1,264	<b>10,000</b>
110-44470-260	R & M Equipment	20,820	4,356	<b>49,000</b>
110-44470-261	R & M Vehicle	-	-	<b>2,000</b>
110-44470-262	Property Maintenance	32,857	13,790	<b>20,000</b>
110-44470-263	Lease & Maintenance Agreements (Carts)	39,531	62,116	<b>65,000</b>
110-44470-267	Chemicals	2,919	4,882	<b>25,000</b>
110-44470-285	Fuel Billed by Public Works	346	-	<b>15,000</b>
110-44470-289	Repairs by PW Shop	14,430	2,272	<b>7,500</b>
110-44470-310	Office & Operational Supplies	2,257	4,516	<b>5,000</b>
110-44470-311	Concessions	5,067	13,032	<b>15,000</b>
110-44470-331	Gas & Oil (Purchased Direct)	7,478	11,406	<b>10,000</b>
110-44470-326	Uniforms	-	-	<b>2,000</b>
110-44470-333	Tools, Furniture & Equipment	2,252	5,596	<b>2,500</b>
110-44470-350	Supplies - Gift Shop (Pro Shop)	9,573	9,208	<b>25,000</b>
110-44470-980	Orgill Park and Lake - Contingency/Maintenance	-	-	<b>40,000</b>
	<b>Total Operations</b>	156,325	193,042	<b>358,500</b>
	<b>Total Admin and Programs - Orgill</b>	<b>322,032</b>	<b>451,519</b>	<b>667,138</b>
	*Orgill was only in operation 9 months in FY 23			

### Debt Service (49100)

Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Principal	993,000	1,042,000	<b>1,074,800</b>
Interest	321,443	397,372	<b>368,739</b>
<b>Total</b>	<b>1,314,443</b>	<b>1,439,372</b>	<b>1,443,539</b>

# General Fund

## Debt Service Department Line Item Detail

Acct	Account Name	FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
<b>Debt Service (49100)</b>				
<b>Principal</b>				
110-49100-605	2013 TMBF Loan matures 5/1/2033-First Horizon	56,000	58,000	<b>59,000</b>
110-49100-606	2015 TMBF Loan matures 9/1/2025-First Horizon	402,000	440,000	<b>457,800</b>
110-49100-608	2020 TMBF 18 Year Refunding-Security Bank (MMS)	78,000	81,000	<b>84,000</b>
110-49100-615	2021 TMBF 20 Year Refunding-First Farmers	252,000	258,000	<b>264,000</b>
110-49100-616	Vet Pkwy Loan #68506 - Southern Security 2021 TMBF	205,000	205,000	<b>210,000</b>
<b>TOTAL PRINCIPAL PAYMENTS</b>		<b>993,000</b>	<b>1,042,000</b>	<b>1,074,800</b>
<b>Interest</b>				
110-49100-655	2013 TMBF Loan matures 5/1/2033-First Horizon	20,532	18,908	<b>17,226</b>
110-49100-656	2015 TMBF Loan matures 9/1/2025-First Horizon	132,506	119,792	<b>106,235</b>
110-49100-658	2020 TMBF 18 Year Refunding-Security Bank (MMS)	43,665	41,709	<b>39,680</b>
110-49100-662	2021 TMBF 20 Year Refunding-First Farmers	43,560	140,826	<b>134,505</b>
110-49100-663	Vet Pkwy Loan #68506 - Southern Security 2021 tmbf	81,180	76,137	<b>71,094</b>
<b>TOTAL INTEREST PAYMENTS</b>		<b>321,443</b>	<b>397,372</b>	<b>368,739</b>
<b>TOTAL DEBT SERVICE EXPENDITURES</b>		<b>1,314,443</b>	<b>1,439,372</b>	<b>1,443,539</b>

## Operating Budget

<b>115 State Drug Fund</b>			
<b>Category</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Request</b>
Revenues	650	12,900	<b>17,650</b>
Operations	3,449	12,900	<b>17,650</b>
<b>Net From Operations</b>	<b>(2,799)</b>	<b>0</b>	<b>0</b>
<b>Planned use of P/Y funds (contained in Revenues)</b>	0	9,543	<b>14,150</b>
<b>June 30 Fund Balance</b>	<b>86,943</b>	<b>77,400</b>	<b>63,250</b>

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 2023 Actual	FY 2024 Forecast	FY 2025 Request
	<b>State Drug Fund (115)</b>			
	<b>Revenues</b>			
115-35006-	Confiscations & Settlements	-	3,345	<b>3,500</b>
115-35007-	Drug Fines	-	-	-
	<b>COURT FINES &amp; COSTS</b>	-	<b>3,345</b>	<b>3,500</b>
115-37001-	Interest Income	650	12	-
	<b>INTEREST INCOME</b>	<b>650</b>	<b>12</b>	-
115-38060-	Proceeds from Auction	-		
115-38990-	Planned Use of P/Y Funds	-	9,543	<b>14,150</b>
	<b>OTHER INCOME</b>	-	<b>9,543</b>	<b>14,150</b>
	<b>Total Revenues</b>	<b>650</b>	<b>12,900</b>	<b>17,650</b>
	<b>OPERATING EXPENDITURES</b>			
115-42129-180	Training & Travel	-	-	<b>1,000</b>
115-42129-191	Education/Outreach/Public Relations	354	500	<b>500</b>
115-42129-222	Confidential Undercover Exp	-	-	<b>1,000</b>
115-42129-245	Telephone	-	-	<b>150</b>
115-42129-253	Audit *	1,560	1,900	-
115-42129-261	R & M Vehicle	-	-	<b>1,500</b>
115-42129-263	Lease & Maintenance Agreements*	-	-	<b>3,000</b>
115-42129-310	Office & Operational Supplies	241	3,000	<b>3,000</b>
115-42129-312	Equipment	1,294		
115-42129-325	Dog & Animal Control Expense	-		
115-42129-333	Tools, Furniture & Equipment	-	7,500	<b>7,500</b>
	<b>Total Operations</b>	<b>3,449</b>	<b>12,900</b>	<b>17,650</b>
	<b>Total State Drug Fund</b>	<b>(2,799)</b>	-	-
	253* Starting in FY 25, Audit will be charged entirely to General Fund			
	263* Lexis Nexis			

## Operating Budget

<b>120 DEA Drug Fund</b>			
Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Revenues	127,571	51,970	<b>100,000</b>
Operations	61,579	51,970	<b>100,000</b>
<b>Net From Operations</b>	<b>65,992</b>	<b>0</b>	<b>0</b>
<b>Planned use of P/Y funds (contained in Revenues)</b>		28,128	<b>75,960</b>
<b>June 30 Fund Balance</b>	<b>149,471</b>	<b>121,343</b>	<b>45,383</b>

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 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	<b>DEA Drug (120)</b>			
	<b>Revenues</b>			
120-33119-	DEA Federal Shared Proceeds	127,523	23,801	<b>24,000</b>
	<b>COURT FINES &amp; COSTS</b>	127,523	23,801	<b>24,000</b>
120-37001-	Interest Income	48	41	<b>40</b>
	<b>INTEREST INCOME</b>	48	41	<b>40</b>
120-38990-	Planned Use of P/Y Funds	-	28,128	<b>75,960</b>
	<b>OTHER INCOME</b>	-	28,128	<b>75,960</b>
	<b>TOTAL REVENUE</b>	127,571	51,970	<b>100,000</b>
	<b>Operating Expenditures (52100)</b>			
120-52100-180	Travel & Training	-	-	<b>2,500</b>
120-52100-191	Education/Outreach/Public Relations	1,343	3,000	<b>3,000</b>
120-52100-222	Special Investigation Expense	-	1,000	<b>1,000</b>
120-52100-253	Audit Fees *	1,560	1,900	
120-52100-261	R & M Vehicle	-	375	<b>1,000</b>
120-52100-262	Property Maintenance	5,019	2,500	<b>5,000</b>
120-52100-285	Fuel Billed by PW	2,917	3,147	<b>2,500</b>
120-52100-289	Repairs by PW Shop	1,234	48	<b>2,500</b>
120-52100-310	Office & Operational Supplies	-	-	<b>500</b>
120-52100-331	Gas & Oil (Purchased Direct )	-	-	<b>500</b>
120-52100-333	Tools, Furniture & Equipment	39,032	40,000	<b>46,000</b>
120-52100-334	Vehicle Towing	-	-	<b>500</b>
120-52100-942	Vehicle Purchases	10,474	-	<b>35,000</b>
120-52100-943	Equipment Purchases	-	-	-
	<b>Total Operations</b>	61,579	51,970	<b>100,000</b>
	<b>Total Expenditures</b>	61,579	51,970	<b>100,000</b>
	<b>Net From Operations</b>	65,992	-	-
*253	Starting in FY 25, Audit will be charged entirely to General Fund			

## Operating Budget

<b>121 State Street Aid Fund</b>			
<b>Category</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Request</b>
Revenues	387,038	408,294	<b>395,000</b>
Operations	444,570	498,492	<b>608,500</b>
Transfers	0	(90,198)	<b>(213,500)</b>
<b>Total Expenditures and Transfers</b>	<b>444,570</b>	<b>408,294</b>	<b>395,000</b>
<b>Net from Operations</b>	<b>(57,532)</b>	<b>0</b>	<b>0</b>
<b>June 30 Fund Balance</b>	<b>89,606</b>	<b>89,606</b>	<b>89,606</b>

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

# State Street Aid Fund

# Line Item Detail

Acct	Account Name	FY 2023	FY 2024	FY 2025
#		Actual	Forecast	Request
	<b>Fund: 121</b>			
	<b>State Street Aid</b>			
	<b>Revenues</b>			
121-33335-	Gas Inspection Fees	19,386	19,387	<b>19,000</b>
121-33550-	State Street Aid Revenue	188,561	194,026	<b>194,000</b>
121-33551-	Additional 3 Cent Gas Tax	54,489	56,587	<b>56,000</b>
121-33552-	Additional 1 Cent Gas Tax	29,510	30,645	<b>30,000</b>
121-33553-	2017 Gas Tax	95,053	97,649	<b>96,000</b>
	<b>Total Intergovernmental Revenue</b>	<b>386,999</b>	<b>398,294</b>	<b>395,000</b>
121-37001-	Interest Income	39		
	<b>Total Interest on Investments</b>	<b>39</b>	-	-
121-38050-	Misc Revenue	-	-	
121-38060-	Auctions Proceeds	-	-	
121-38061-	Sale of Surplus Property	-	10,000	
	<b>Total Other Income</b>	-	10,000	-
121-38990-	Planned Use of Fund Balance	-	-	-
	<b>Total Revenues</b>	<b>387,038</b>	<b>408,294</b>	<b>395,000</b>
	<b>OPERATING EXPENDITURES</b>			
121-43120-180	Travel & Training	1,047	-	<b>1,000</b>
121-43120-241	Utilities (Traffic and street lights)	300,723	298,042	<b>295,000</b>
121-43120-245	Telephone	932	728	<b>1,400</b>
121-43120-260	R & M Equipment	1,531	1,194	<b>1,500</b>
121-43120-261	R & M Vehicle	3,083	8,816	<b>1,500</b>
121-43120-263	Lease & Maintenance Agreements	-	-	<b>600</b>
121-43120-264	Traffic Light Repair	49,327	8,144	<b>50,000</b>
121-43120-268	Street & ROW Repair & Maintenance	24,145	47,146	<b>80,000</b>
121-43120-275	Sign Materials	7,743	6,306	<b>25,000</b>
121-43120-285	Fuel Billed by Public Works	19,256	22,002	<b>40,000</b>
121-43120-289	Repairs by PW Shop	18,494	31,458	<b>45,000</b>
121-43120-310	Office & Operational Supplies	4,321	1,522	<b>6,500</b>
121-43120-326	Uniforms	5,584	4,402	<b>8,000</b>
121-43120-333	Tools, Furniture & Equipment	4,478	398	<b>8,000</b>
121-43120-450	Road Materials	3,906	7,448	<b>45,000</b>
121-43120-508	Claims Paid Direct	-	-	-
121-43120-941	Transportation Equipment	-	-	-
121-43120-942	Gen Purpose Machinery & Equip	-	48,841	-
121-43120-943	Major Equipment Purchases	-	12,045	-
	<b>Total Operations</b>	<b>444,570</b>	<b>498,492</b>	<b>608,500</b>
121-43120-751	Transfer to/from General Fund		(90,198)	<b>(213,500)</b>
	<b>Total Transfers</b>	-	(90,198)	<b>(213,500)</b>
	<b>Total State Street Aid</b>	<b>444,570</b>	<b>408,294</b>	<b>395,000</b>
	<b>Net From Operations</b>	<b>(57,532)</b>	-	-

## Operating Budget

125 Stormwater Fund			
Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Revenues	418,494	403,599	<b>450,170</b>
Personnel	226,350	191,496	<b>248,070</b>
Operations	<u>81,936</u>	42,982	<b>202,100</b>
<b>Net From Operations</b>	<u>110,208</u>	<u>169,122</u>	<u>-</u>
<b>Planned Use of P/Y Funds (contained in Revenues)</b>	-	-	<b>40,470</b>
<b>June 30 Fund Balance</b>	<u>625,844</u>	<u>794,966</u>	<b>754,496</b>

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

\*Position currently open.

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

Acct #	Account Name	FY 2023	FY 2024	FY 2025
	Actual	Forecast	Request	
	<b>Fund: 125</b>			
	<b>STORMWATER</b>			
	<b>Revenues</b>			
125-33104-	Permits	6,900	514	<b>3,500</b>
125-34101-	Storm Water Fees-Residential	146,239	145,085	<b>150,000</b>
125-34102-	Storm Water Fees-Commercial	254,718	252,228	<b>250,000</b>
125-34191-	Discounts Forfeited	6,359	5,573	<b>6,000</b>
	<b>Total Charges for Services</b>	<b>414,216</b>	<b>403,401</b>	<b>409,500</b>
125-37001-	Interest Income	169	199	<b>200</b>
125-37316	Uncollectible Accounts	4,109		
	<b>Total Interest on Investments</b>	<b>4,278</b>	<b>199</b>	<b>200</b>
125-38990-	Planned Use of P/Y Funds	-	-	<b>40,470</b>
	<b>Total Other Income</b>	-	-	<b>40,470</b>
	<b>Total Revenue</b>	<b>418,494</b>	<b>403,599</b>	<b>450,170</b>
	<b>STORMWATER (52125)</b>			
125-52125-111	Salaries	-	29,138	<b>50,000</b>
125-52125-140	Reimb for billing by City Hall	42,050	42,000	<b>45,000</b>
125-52125-141	Reimb for Service by City Engineer	72,500	-	-
125-52125-142	Reimb for Drain Cleaning by Streets	111,800	111,801	<b>140,000</b>
	<b>Total Compensation</b>	<b>226,350</b>	<b>182,939</b>	<b>235,000</b>
	<b>FRINGE BENEFITS</b>			
125-52125-151	Health Insurance	-	3,300	<b>3,000</b>
125-52125-152	Life Insurance	-	289	<b>1,200</b>
125-52125-153	FICA	-	1,644	<b>3,100</b>
125-52125-154	Medicare	-	384	<b>725</b>
125-52125-155	Retirement	-	2,940	<b>5,045</b>
	<b>Total Fringe Benefits</b>	-	<b>8,557</b>	<b>13,070</b>
	<b>Total Personnel</b>	<b>226,350</b>	<b>191,496</b>	<b>248,070</b>
	<b>OPERATING EXPENDITURES</b>			
125-52125-180	Training & Travel	2,332	-	<b>2,000</b>
125-52125-191	Education/Outreach/Public Relations	400	686	<b>1,000</b>
125-52125-200	Drainage System Maintenance	45,412	-	<b>44,000</b>
125-52125-235	Memberships/Dues/Licenses	523	514	<b>1,100</b>
125-52125-241	Utilities	10,197	3,374	<b>4,000</b>
125-52125-245	Telephone	723	588	<b>500</b>
125-52125-252	Legal and Professional	160	-	-
125-52125-253	Audit *	3,120	4,563	-
125-52125-254	Engineering Services	800	-	<b>50,000</b>
125-52125-260	R & M Equipment	97	-	-
125-52125-261	R & M Vehicle	-	-	-
125-52125-263	Lease & Maintenance Agreements	4,020	19,174	<b>12,000</b>
125-52125-269	Levee Maintenance	-	-	<b>22,000</b>
125-52125-285	Fuel Billed by Public Works	1,561	2,227	<b>2,500</b>
125-52125-289	Repairs by PW Shop	664	657	<b>1,500</b>
125-52125-310	Office & Operational Supplies	4,851	2,997	<b>2,500</b>
125-52125-333	Tools, Furniture & Equipment	355	2,271	<b>1,500</b>
125-52125-337	State & County Permits & Fees	3,460	5,931	<b>4,000</b>
125-52125-521	Insurance	3,114	-	<b>3,500</b>
125-52125-943	Equipment Purchases	147	-	<b>50,000</b>
125-52125-990	Contingency	-	-	-
	<b>Total Operations</b>	<b>81,936</b>	<b>42,982</b>	<b>202,100</b>
	<b>Total Expenditures</b>	<b>308,286</b>	<b>234,478</b>	<b>450,170</b>
	<b>Net From Operations</b>	<b>110,208</b>	<b>169,122</b>	-
	<b>253*</b> Starting in FY 25, Audit will be charged entirely to General Fund			

## Operating Budget

<b>131 Sanitation Fund</b>			
<i>Solid Waste Collection</i>			
<b>Category</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Request</b>
Revenues	954,440	998,734	<b>981,770</b>
Personnel	535,540	595,448	<b>701,270</b>
Operations	381,263	397,545	<b>280,500</b>
<b>Net From Operations</b>	<b>37,637</b>	<b>5,741</b>	<b>-</b>
<b>Planned use of P/Y Funds (contained in Revenues)</b>			<b>32,470</b>
<b>June 30 Fund Balance</b>	<b>913,847</b>	<b>919,588</b>	<b>887,118</b>

Staffing Level	9	8	<b>10</b>
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<b>Full time Staffing Detail</b>			
<b>Job Title</b>	<b>Grade</b>	<b>Number</b>	
Manager	7	1	
Heavy Equipment Operator*	6	1	
Crew Leader	5	3	
Crew Worker	2	5	
<b>Staffing Level</b>		<b>10</b>	

\* Position currently open

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		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	<b>Fund: 131</b>			
	<b>Sanitation/Solid Waste (Collection)</b>			
	<b>REVENUES</b>			
131-34191-	Discounts Forfeited	14,950	12,751	<b>13,000</b>
131-34412-	Residential Sanitation Fees	939,753	935,693	<b>936,000</b>
	<b>Revenues from Fees</b>	<b>954,703</b>	<b>948,444</b>	<b>949,000</b>
131-37001-	Interest Income	263	290	<b>300</b>
131-37316-	Uncollectible Accounts	(526)	-	
	<b>Interest Income</b>	<b>(263)</b>	<b>290</b>	<b>300</b>
131-38060-	Auction Proceeds	-	50,000	-
131-38990-	Planned Use of P/Y Funds	-		<b>32,470</b>
	<b>Total Other Income</b>	-	50,000	<b>32,470</b>
	<b>TOTAL REVENUES</b>	<b>954,440</b>	<b>998,734</b>	<b>981,770</b>
	<b>RESIDENTIAL SOLID WASTE</b>			
131-43201-111	Salaries	342,140	397,258	<b>463,755</b>
131-43201-114	Workers Comp	-	-	
131-43201-118	Overtime		556	<b>3,000</b>
131-43201-124	Part Time	-	-	<b>10,000</b>
131-43201-136	Vacation pay at Retirement	60	5,004	-
131-43201-140	Reimb for billing by City Hall	42,050	42,050	<b>42,050</b>
131-43201-143	Allocate PW Director	18,988	18,987	<b>19,000</b>
	<b>Total Salaries</b>	<b>403,238</b>	<b>463,855</b>	<b>537,805</b>
	<b>FRINGE BENEFITS</b>			
131-43201-151	Health Insurance	37,161	26,506	<b>37,000</b>
131-43201-152	Life Insurance	3,309	3,212	<b>3,500</b>
131-43201-153	FICA	19,641	23,604	<b>29,559</b>
131-43201-154	Medicare	4,594	5,520	<b>6,913</b>
131-43201-155	Retirement	34,471	35,882	<b>46,793</b>
131-43201-156	Workers Comp Insurance	14,521	18,191	<b>19,000</b>
131-43201-157	Unemployment Comp	-	-	<b>1,000</b>
131-43201-158	Medical Testing	542	1,642	<b>1,700</b>
131-43201-161	Insurance-Retirees	18,063	17,036	<b>18,000</b>
	<b>Total Fringe Benefits</b>	<b>132,302</b>	<b>131,593</b>	<b>163,465</b>
	<b>Total Residential Personnel</b>	<b>535,540</b>	<b>595,448</b>	<b>701,270</b>
	<b>OPERATING EXPENDITURES</b>			
131-43201-180	Training & Travel	35	-	<b>1,000</b>
131-43201-191	Education/Outreach/Public Relations	171	-	<b>1,000</b>
131-43201-245	Telephone	679	670	<b>1,000</b>
131-43201-253	Audit*	3,120	5,324	-
131-43201-260	R & M Equipment	-	-	<b>3,000</b>
131-43201-261	R & M Vehicle	24,614	18,232	<b>25,000</b>
131-43201-263	Lease & Maintenance Agreements	378	16,656	<b>9,000</b>
131-43201-285	Fuel Billed by Public Works	46,016	41,640	<b>45,000</b>
131-43201-289	Repairs by PW Shop	34,615	46,058	<b>36,000</b>
131-43201-295	Solid Waste Disposal	43,967	46,372	<b>50,000</b>
131-43201-310	Office & Operational Supplies	7,250	4,124	<b>9,000</b>

# Sanitation Fund

# Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
<b>Fund: 131</b>				
131-43201-326	Uniforms	5,655	6,938	<b>7,000</b>
131-43201-331	Gas & Oil (purchased direct)	-	-	<b>1,000</b>
131-43201-333	Tools, Furniture & Equipment*	129	398	<b>40,000</b>
131-43201-521	Insurance	25,143	45,754	<b>52,500</b>
131-43201-942	Vehicle Purchases*	189,491	165,379	-
131-43201-943	Equipment Purchases	-	-	-
131-43201-990	Contingency	-	-	-
<b>Total Residential Operations</b>		<b>381,263</b>	<b>397,545</b>	<b>280,500</b>
<b>TOTAL EXPENDITURES</b>		<b>916,803</b>	<b>992,993</b>	<b>981,770</b>
<b>Net From Operations</b>				
		<b>37,637</b>	<b>5,741</b>	-
253*	Starting in FY 25, Audit will be charged entirely to General Fund			
333*	Includes new Garbage Carts			
942*	FY 24 PU Truck and Boom Truck			

# General Purpose School Fund

## Summary

<b>141 General Purpose School Fund</b>			
Category	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
Revenues - Others	27,374,173	31,641,502	<b>31,656,805</b>
Revenues - City Funding	1,190,657	500,000	<b>500,000</b>
Total Revenues	<u>28,564,830</u>	<u>32,141,502</u>	<b>32,156,805</b>
Operations	<u>25,944,468</u>	<u>28,286,865</u>	<b>32,156,805</b>
Net From Operations	<u>2,620,362</u>	<u>3,854,637</u>	-
Fund Balance	<u>14,999,172</u>	<u>18,853,809</u>	<b>18,853,808</b>
Staffing Level	280	286	<b>297</b>

# General Purpose School Fund

## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
		Revenues			
40110	0	CURRENT PROPERTY TAX	6,482,873	6,692,091	<b>6,597,712</b>
40120	0	TRUSTEE'S COLLECTION - PRIOR Y	335,223	70,000	<b>72,100</b>
40130	0	CLERK & MASTER/CIRCUIT COURT -	814	73,489	<b>75,694</b>
40163	0	PAYMENTS IN LIEU OF TAXES - OT	129,085	110,000	<b>117,939</b>
40210	0	LOCAL OPTION SALES TAXES	4,237,735	3,550,000	<b>3,944,845</b>
40240	0	WHEEL TAX	629,761	615,490	<b>654,224</b>
40275	0	MIXED DRINK TAX	54,061	50,140	<b>51,644</b>
		TOTAL LOCAL TAXES	11,869,553	11,161,210	<b>11,514,158</b>
43511	0	TUITION	0	16,500	<b>0</b>
44110	0	INVESTMENT INCOME	80,353	4,200	<b>5,000</b>
44120	0	LEASE/RENTALS	76,898	41,830	<b>0</b>
44146	0	E-RATE FUNDING	257,589	507,000	<b>340,415</b>
44170	0	MISCELLANEOUS REFUNDS	1,800	14,350	<b>0</b>
44530	0	SALE OF EQUIPMENT	9,998	0	<b>0</b>
44560	0	DAMAGES RECOVERED FROM INDIVID	3,101	3,000	<b>0</b>
44570	0	CONTRIBUTIONS & GIFTS	2,400	0	<b>0</b>
44990	0	OTHER LOCAL REVENUE	256,000	1,136,043	<b>1,233,043</b>
		TOTAL OTHER LOCAL REVENUE	688,138	1,722,923	<b>1,578,458</b>
46511	0	BASIC EDUCATION PROGRAM/TISA	13,572,834	16,866,007	<b>17,527,135</b>
46513	0	SPED PRE-K	0	24,358	<b>0</b>
46515	0	VOLUNTARY PRE-K	380,038	378,904	<b>378,904</b>
46590	0	LEARNING CAMP TRANSPORTATION	37,519	0	<b>0</b>
46590	0	OTHER STATE EDUCATION FUNDS	146,118	0	<b>0</b>
46591	0	COORDINATED SCHOOL HEALTH	79,998	0	<b>0</b>
46610	0	CAREER LADDER PROGRAM	18,506	40,000	<b>22,075</b>
46790	0	INNOVATIVE SCHOOL GRANT	35,520	964,480	<b>425,497</b>
46981	0	SAFE SCHOOL GRANT	48,840	0	<b>0</b>
46980	0	PUBLIC SCHOOL SECURITY GRANT	-	102,574	<b>0</b>
46990	0	FAMILY RESOURCE CENTER	29,612	0	<b>0</b>
		TOTAL STATE OF TENNESSEE	14,348,984	18,376,323	<b>18,353,611</b>
47114	0	USDA OTHER	3,135	3,256	<b>0</b>
47590	0	OTHER FEDERAL	88,270	0	<b>0</b>
47630	0	PUBLIC LAW 874-MAINTENANCE & O	91,846	189,510	<b>106,118</b>
47640	0	ROTC REIMBURSEMENT	97,422	112,320	<b>104,460</b>
47901	0	RESCUE PLAN ACT	186,236	0	<b>0</b>
		TOTAL FEDERAL GOVERNMENT	466,909	305,086	<b>210,578</b>
48610	0	CITIZEN GROUP DONATIONS	-	5,000	<b>0</b>
49700	0	INSURANCE RECOVERY	590	70,960	<b>0</b>
49810	0	CITY GENERAL FUND TRANSFERS	1,190,657	500,000	<b>500,000</b>
		TOTAL OTHER SOURCES (NON-REVENUE)	1,191,247	575,960	<b>500,000</b>

# General Purpose School Fund

## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
		<b>Total Revenue</b>	<b>28,564,830</b>	<b>32,141,502</b>	<b>32,156,805</b>
		OPERATING EXPENDITURES			
		REGULAR INSTRUCTION 71100			
71100	116	TEACHERS	7,575,621	7,903,243	8,542,152
71100	117	CAREER LADDER	8,100	3	15,000
71100	128	HOMEBOUND TEACHERS	680	847	898
71100	163	EDUCATIONAL ASSISTANTS	176,607	264,074	254,270
71100	188	BONUS	89,951	89,201	0
71100	189	OTHER SALARIES & WAGES	161,303	79,151	365,630
71100	198	SUB TEACHERS - NON-CERTIFIED	177,766	136,693	114,150
71100	201	SOCIAL SECURITY	480,943	503,200	700,897
71100	204	STATE RETIREMENT	662,665	610,256	916,205
71100	206	LIFE INSURANCE	14,263	17,795	10,058
71100	207	MEDICAL INSURANCE	1,004,080	1,074,365	1,076,660
71100	212	EMPLOYER MEDICARE	113,282	117,846	118,229
71100	217	RETIRE HYBRID STABILIZATION	0	31,385	31,385
71100	348	POSTAGE	0	0	5,100
71100	355	TRAVEL	0	18	0
71100	399	OTHER CONTRACTED SERVICES	15,576	458,646	1,363,756
71100	429	INSTRUCTIONAL SUPPLIES & MATERIALS	62,341	88,499	33,100
71100	449	TEXTBOOKS BOUND	45,030	28,614	600,000
71000	471	SOFTWARE	0	30,813	0
71100	499	OTHER SUPPLIES & MATERIALS	5,508	50,840	119,821
71100	524	IN-SERVICE/PD	0	0	18,000
71100	535	FEE WAIVERS	771	1,424	19,844
71100	599	OTHER CHARGES	27,112	14,077	37,386
71100	722	REGULAR INSTRUCTION EQUIPMENT	305,222	217,978	46,335
		<b>TOTAL REGULAR INSTRUCTION</b>	<b>10,926,821</b>	<b>11,718,968</b>	<b>14,388,876</b>
		ALTERNATIVE SCHOOL 71150			
71150	116	TEACHERS	66,423	69,020	74,009
71150	188	BONUS	1,921	500	0
71150	198	SUB TEACHERS - NON-CERTIFIED	2,661	1,371	757
71150	201	SOCIAL SECURITY	4,169	4,214	5,662
71150	204	STATE RETIREMENT	5,834	4,734	7,401
71150	206	LIFE INSURANCE	126	106	86
71150	207	MEDICAL INSURANCE	7,027	7,373	7,373
71150	212	EMPLOYER MEDICARE	975	691	994
71150	429	INSTRUCTIONAL SUPPLIES & MATERIALS	65	0	0
		<b>TOTAL ALTERNATIVE SCHOOL</b>	<b>89,201</b>	<b>88,009</b>	<b>96,282</b>
		SPECIAL EDUCATION PROGRAM 71200			
71200	116	TEACHERS	817,965	809,664	865,050
71200	128	HOMEBOUND TEACHERS	1,293	241	241
71200	163	EDUCATIONAL ASSISTANTS	195,520	223,963	236,129
71200	188	BONUS	17,559	18,659	0

# General Purpose School Fund

## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
71200	189	OTHER SALARIES & WAGES	17,830	18,083	<b>59,503</b>
71200	198	SUB TEACHERS - NON-CERTIFIED	25,653	33,569	<b>27,294</b>
71200	201	SOCIAL SECURITY	63,333	60,421	<b>84,259</b>
71200	204	STATE RETIREMENT	88,401	74,542	<b>110,142</b>
71200	206	LIFE INSURANCE	1,891	2,129	<b>1,212</b>
71200	207	MEDICAL INSURANCE	144,870	148,347	<b>149,684</b>
71200	212	EMPLOYER MEDICARE	14,812	15,319	<b>15,573</b>
71200	217	RETIRE HYBRID STABILIZATION	0	2,006	<b>2,006</b>
71200	312	CONTRACTS W/ PRIVATE AGENCIES	223,976	312,450	<b>294,000</b>
71200	336	MAINT & REPAIR - EQUIPMENT	2,211	616	<b>1,500</b>
71200	355	TRAVEL	62	13	<b>0</b>
71200	429	INSTRUCTIONAL SUPPLIES & MATERIALS	5,643	5,733	<b>5,800</b>
71200	599	OTHER CHARGES	4,686	615	<b>4,400</b>
71200	725	SPECIAL EDUCATION EQUIPMENT	705	1,136	<b>3,500</b>
		<b>TOTAL SPECIAL EDUCATION</b>	<b>1,626,410</b>	<b>1,727,506</b>	<b>1,860,293</b>
		VOCATIONAL EDUCATION 71300			
71300	116	TEACHERS	696,534	878,251	<b>808,075</b>
71300	188	BONUS	6,896	7,000	<b>0</b>
71300	189	OTHER SALARIES & WAGES	3,200	3,000	<b>88,000</b>
71300	198	SUB TEACHERS - NON-CERTIFIED	8,726	13,629	<b>11,143</b>
71300	201	SOCIAL SECURITY	43,688	54,940	<b>57,896</b>
71300	204	STATE RETIREMENT	58,030	67,456	<b>75,374</b>
71300	206	LIFE INSURANCE	1,321	1,889	<b>945</b>
71300	207	MEDICAL INSURANCE	34,189	55,208	<b>45,965</b>
71300	212	EMPLOYER MEDICARE	10,217	12,849	<b>11,143</b>
71300	217	RETIRE HYBRID STABILIZATION	0	6,417	<b>5,181</b>
71300	356	TUITION	0	13,476	<b>0</b>
71300	399	OTHER CONTRACTED SERVICES	0	0	<b>0</b>
71300	429	INSTRUCTIONAL SUPPLIES & MATERIALS	14,157	34,326	<b>0</b>
71300	449	TEXTBOOKS BOUND	410	9,627	<b>5,000</b>
71300	499	OTHER SUPPLIES & MATERIALS	38,645	19,774	<b>8,500</b>
71300	524	IN SERVICE/STAFF DEVELOPMENT	150	5,092	<b>10,000</b>
71300	599	OTHER CHARGES	35,520	407	<b>425,497</b>
71300	730	VOCATIONAL EQUIPMENT	0	183,268	<b>0</b>
		<b>TOTAL VOCATIONAL EDUCATION</b>	<b>951,683</b>	<b>1,366,609</b>	<b>1,552,719</b>
		<b>TOTAL INSTRUCTIONAL</b>	<b>13,594,115</b>	<b>14,901,092</b>	<b>17,898,170</b>
		ATTENDANCE 72110			
72110	105	SUPERVISOR/DIRECTOR	12,000	0	<b>0</b>
72110	201	SOCIAL SECURITY	745	0	<b>0</b>
72110	204	STATE RETIREMENT	1,042	0	<b>0</b>
72110	212	EMPLOYER MEDICARE	174	0	<b>0</b>
		<b>TOTAL ATTENDANCE</b>	<b>13,961</b>	<b>0</b>	<b>0</b>

# General Purpose School Fund

## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
		HEALTH SERVICES 72120			
72120	105	SUPERVISOR/DIRECTOR	58,416	0	0
72120	131	MEDICAL PERSONNEL	8,160	129,300	133,047
72120	188	BONUS	500	2,000	0
72120	201	SOCIAL SECURITY	4,168	7,877	10,178
72120	204	STATE RETIREMENT	5,261	10,341	13,305
72120	206	LIFE INSURANCE	111	238	294
72120	207	MEDICAL INSURANCE	0	15,273	9,200
72120	212	EMPLOYER MEDICARE	975	1,842	1,852
72120	217	RETIRE HYBRID STABILIZATION	0	1,360	1,359
72120	399	OTHER CONTRACTED SERVICES	66,348	0	0
72120	524	IN SERVICE/STAFF DEVELOPMENT	1,890	2,054	3,000
72120	599	OTHER CHARGES	4,992	1,339	1,339
72120	735	HEALTH EQUIPMENT	8,084	20,226	20,536
		TOTAL HEALTH CARE SERVICES	158,905	191,850	194,110
		OTHER STUDENT SUPPORT 72130			
72130	123	GUIDANCE PERSONNEL	458,650	490,972	751,099
72130	130	SOCIAL WORKERS	52,549	224,878	0
72130	188	BONUS	6,493	6,792	0
72130	189	OTHER SALARIES & WAGES	2,000	59,293	59,587
72130	201	SOCIAL SECURITY	29,855	43,882	56,077
72130	204	STATE RETIREMENT	41,228	52,312	70,344
72130	206	LIFE INSURANCE	915	1,675	883
72130	207	MEDICAL INSURANCE	32,635	75,748	75,748
72130	212	EMPLOYER MEDICARE	6,982	11,016	11,105
72130	217	RETIRE HYBRID STABILIZATION	0	2,382	2,382
72130	309	CONTRACTS W/ GOV'T AGENCIES	48,840	31,121	0
72130	399	OTHER CONTRACTED SERVICES	0	212,465	212,465
72130	499	OTHER SUPPLIES & MATERIALS	300	640	14,396
72130	524	IN SERVICE/STAFF DEVELOPMENT	5,701	5,617	617
		TOTAL OTHER STUDENT SERVICES	686,148	1,218,793	1,254,703
		REGULAR INSTRUCTIONAL SUPPORT 72210			
72210	105	SUPERVISOR/DIRECTOR	0	0	0
72210	117	CAREER LADDER	5,100	2,400	8,700
72210	129	LIBRARIANS	185,580	200,224	206,552
72210	162	CLERICAL PERSONNEL	25,689	23,838	25,576
72210	188	BONUS	9,219	9,454	0
72210	189	OTHER SALARIES & WAGES	1,000	24,625	197,397
72210	195	SUB TEACHERS - CERTIFIED	0	0	0
72210	198	SUB TEACHERS-NON-CERTIFIED	2,632	1,791	1,490
72210	201	SOCIAL SECURITY	11,751	13,645	16,605
72210	204	STATE RETIREMENT	16,514	17,084	26,699
72210	206	LIFE INSURANCE	354	486	347
72210	207	MEDICAL INSURANCE	19,198	37,826	37,826
72210	212	EMPLOYER MEDICARE	3,171	3,581	3,635
72210	217	RETIRE HYBRID STABILIZATION	0	580	580

# General Purpose School Fund

## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
72210	369	CONTRACTED SUBS CERTIFIED	0	0	0
72210	370	CONTRACTED SUBS NON-CERTIFIED	0	0	0
72210	399	OTHER CONTRACTED SERVICES	60,000	58,000	58,000
72210	432	LIBRARY BOOKS MEDIA	501	1,004	0
72210	499	OTHER SUPPLIES & MATERIALS	15,846	14,344	19,997
72210	524	IN SERVICE/STAFF DEVELOPMENT	59	2,217	2,216
72210	599	OTHER CHARGES	25,565	7,669	30,000
		TOTAL REGULAR INSTRUCTIONAL SUPPORT	382,179	418,768	635,620
		ALTERNATIVE EDUCATION SUPPORT 72215			
72215	105	SUPERVISOR/DIRECTOR	0	0	0
72215	188	BONUS	0	0	0
72215	201	SOCIAL SECURITY	0	0	0
72215	204	STATE RETIREMENT	0	0	0
72215	206	LIFE INSURANCE	0	0	0
72215	207	MEDICAL INSURANCE	0	0	0
72215	212	EMPLOYER MEDICARE	0	0	0
		TOTAL ALTERNATIVE EDUCATION SUPPORT	0	0	0
		SPECIAL EDUCATION SUPPORT 72220			
72220	105	SUPERVISOR/DIRECTOR	95,000	98,194	73,111
72220	124	PSYCHOLOGICAL PERSONNEL	56,463	70,000	72,146
72220	161	SECRETARY(S)	16,038	0	0
72220	162	CLERICAL PERSONNEL	84,682	94,335	97,328
72220	188	BONUS	3,500	3,000	0
72220	189	OTHER SALARIES & WAGES	200	0	0
72220	201	SOCIAL SECURITY	14,048	15,757	18,558
72220	204	STATE RETIREMENT	20,541	20,635	24,258
72220	206	LIFE INSURANCE	457	512	324
72220	207	MEDICAL INSURANCE	31,477	35,719	35,724
72220	212	EMPLOYER MEDICARE	3,525	3,685	3,305
72220	217	RETIRE HYBRID STABILIZATION	-	746	746
72220	312	CONTRACTS W/ PRIVATE AGENCIES	66,549	63,470	69,900
72220	320	DUES & MEMBERSHIPS	-	400	400
72220	322	EVALUATION & TESTING	-	2,000	0
72220	348	POSTAL CHARGES	240	0	240
72220	471	SOFTWARE	-	110	0
72220	499	OTHER SUPPLIES & MATERIALS	1,692	224	1,500
72220	524	IN SERVICE/STAFF DEVELOPMENT	15,376	22,503	25,000
72220	790	OTHER EQUIPMENT	919	331	5,000
		TOTAL SPECIAL EDUCATION SUPPORT	410,707	431,621	427,540
		VOCATIONAL EDUCATION SUPPORT 72230			
72230	188	BONUS	0	0	0
72230	336	MAINT & REPAIR-EQUIPMENT	0	303	0
72230	355	TRAVEL	0	4,077	0

# General Purpose School Fund

## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
		TOTAL VOCATIONAL EDUCATION SUPPORT	0	4,380	0
		TECHNOLOGY 72250			
72250	105	SUPERVISOR/DIRECTOR	100,000	103,968	107,152
72250	120	COMPUTER PROGRAMMER	160,185	180,431	185,915
72250	188	BONUS	3,000	3,000	0
72250	189	OTHER SALARIES & WAGES	137,686	148,624	153,230
72250	201	SOCIAL SECURITY	23,502	25,925	34,142
72250	204	STATE RETIREMENT	35,359	35,765	44,630
72250	206	LIFE INSURANCE	764	864	535
72250	207	MEDICAL INSURANCE	45,781	46,050	46,050
72250	212	EMPLOYER MEDICARE	5,497	6,064	6,114
72250	336	MAINT & REPAIR - EQUIPMENT	8,174	107	35,000
72250	350	INTERNET CONNECTIVITY	343,531	563,611	300,000
72250	399	OTHER CONTRACTED SERVICES	2,620	16,700	20,000
72250	470	CABLING	6,051	12,790	14,000
72250	471	SOFTWARE	313,015	377,482	485,000
72250	499	OTHER SUPPLIES & MATERIALS	125,475	35,316	70,000
72250	524	IN SERVICE/STAFF DEVELOPMENT	8,944	6,284	13,000
72250	790	OTHER EQUIPMENT	211,852	231,364	0
		TOTAL TECHNOLOGY	1,531,436	1,794,345	1,514,768
		BOARD OF EDUCATION 72310			
72310	191	BOARD & COMMITTEE MEMBERS	34,200	34,200	34,200
72310	201	SOCIAL SECURITY	2,120	2,120	2,120
72310	204	STATE RETIREMENT	607	429	429
72310	206	LIFE INSURANCE	96	101	53
72310	207	MEDICAL INSURANCE	2,755	3,736	3,736
72310	212	EMPLOYER MEDICARE	496	496	496
72310	305	AUDIT SERVICES	65,750	67,225	77,000
72310	320	DUES & MEMBERSHIPS	5,562	3,500	3,500
72310	331	LEGAL SERVICES	25,530	9,844	49,000
72310	399	OTHER CONTRACTED SERVICES	3,500	7,495	7,495
72310	499	OTHER SUPPLIES & MATERIALS	481	330	1,500
72310	506	LIABILITY INSURANCE	26,912	35,514	39,000
72310	513	WORKERS' COMPENSATION INSURANCE	35,844	47,676	57,939
72310	524	IN SERVICE/STAFF DEVELOPMENT	8,545	11,966	20,408
		TOTAL BOARD OF EDUCATION	212,398	224,631	296,876
		OFFICE OF THE DIRECTOR OF SCHOOLS 72320			
72320	101	ADMINISTRATIVE	153,816	161,507	166,836
72320	106	ADMINISTRATIVE	120,000	0	0
72320	117	CAREER LADDER	6,000	500	500
72320	161	SECRETARY(S)	60,000	62,466	64,472
72320	162	CLERICAL PERSONNEL	39,744	37,046	38,163
72320	188	BONUS	2,000	2,000	0
72320	201	SOCIAL SECURITY	22,569	23,379	20,653

# General Purpose School Fund

## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
72320	204	STATE RETIREMENT	33,383	28,678	26,997
72320	206	LIFE INSURANCE	702	750	308
72320	207	MEDICAL INSURANCE	60,333	44,678	39,988
72320	212	EMPLOYER MEDICARE	5,366	5,543	3,787
72320	299	OTHER FRINGE BENEFITS	9,600	7,600	6,400
72320	320	DUES & MEMBERSHIPS	5,860	11,263	7,500
72320	348	POSTAL CHARGES	1,799	1,867	2,500
72320	355	TRAVEL	0	0	0
72320	399	OTHER CONTRACTED SERVICES	0	0	0
72320	435	OFFICE SUPPLIES	1,629	2,281	7,000
72320	499	OTHER SUPPLIES & MATERIALS	108	2,266	2,500
72320	524	IN SERVICE/STAFF DEVELOPMENT	6,246	6,797	9,893
72320	599	OTHER CHARGES	2,913	215	23,400
72320	722	ADMINISTRATION EQUIPMENT	1,869	0	0
		TOTAL OFFICE OF THE DIRECTOR OF SCHOOLS	533,937	398,836	420,897
		OFFICE OF PRINCIPAL 72410			
72410	104	PRINCIPAL(S)	331,151	334,096	341,707
72410	117	CAREER LADDER	4,000	3,000	3,000
72410	119	ACCOUNTANTS/BOOKKEEPERS	103,610	108,520	111,843
72410	139	ASSISTANT PRINCIPALS(S)	675,897	691,438	714,537
72410	161	SECRETARY(S)	44,412	67,154	69,195
72410	162	CLERICAL PERSONNEL	214,110	181,227	186,642
72410	188	BONUS	15,805	17,270	0
72410	189	OTHER SALARIES & WAGES	48,631	50,772	52,565
72410	201	SOCIAL SECURITY	84,548	86,440	113,388
72410	204	STATE RETIREMENT	124,854	107,592	148,219
72410	206	LIFE INSURANCE	2,598	2,859	1,722
72410	207	MEDICAL INSURANCE	168,561	175,427	175,479
72410	212	EMPLOYER MEDICARE	19,786	20,217	20,372
72410	217	RETIRE HYB STABILIZATION	-	12	4
72410	320	DUES & MEMBERSHIPS	2,506	1,767	2,000
72410	336	MAINT & REPAIR - EQUIPMENT	1,432	0	11,855
72410	348	POSTAL CHARGES	-	1,848	13,241
72410	399	OTHER CONTRACTED SERVICES	231	704	0
72410	435	OFFICE SUPPLIES	-	0	0
72410	499	OTHER SUPPLIES & MATERIALS	6,308	10,594	23,160
72410	524	IN SERVICE/STAFF DEVELOPMENT	1,249	3,347	0
72410	599	OTHER CHARGES	17,967	603	0
72410	701	ADMINISTRATION EQUIPMENT	4,130	1,571	42,465
		TOTAL OFFICE OF PRINCIPAL	1,871,786	1,866,458	2,031,394
		FISCAL SERVICES 72510			
72510	105	SUPERVISOR/DIRECTOR	187,847	191,269	197,461
72510	119	ACCOUNTANTS/BOOKKEEPERS	103,900	109,845	113,248
72510	122	PURCHASING PERSONNEL	55,000	60,646	62,660
72510	188	BONUS	2,500	2,500	0

# General Purpose School Fund

## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
72510	201	SOCIAL SECURITY	20,499	21,440	<b>28,563</b>
72510	204	STATE RETIREMENT	31,051	32,529	<b>37,337</b>
72510	206	LIFE INSURANCE	652	723	<b>447</b>
72510	207	MEDICAL INSURANCE	51,071	65,459	<b>65,459</b>
72510	212	EMPLOYER MEDICARE	4,794	5,014	<b>5,066</b>
72510	320	DUES & MEMBERSHIPS	110	0	<b>0</b>
72510	399	OTHER CONTRACTED SERVICES	27,987	165	<b>2,500</b>
72510	435	OFFICE SUPPLIES	2,304	806	<b>2,500</b>
72510	471	SOFTWARE	-	27,703	<b>0</b>
72510	499	OTHER SUPPLIES & MATERIALS	1,968	1,050	<b>3,000</b>
72510	524	IN SERVICE/STAFF DEVELOPMENT	4,801	2,463	<b>10,000</b>
		TOTAL FISCAL SERVICES	494,484	521,612	<b>528,241</b>
		HUMAN RESOURCES 72520			
72520	105	SUPERVISOR/DIRECTOR	105,000	86,733	<b>108,764</b>
72520	162	CLERICAL PERSONNEL	107,479	114,330	<b>117,988</b>
72520	188	BONUS	1,500	1,500	<b>0</b>
72520	201	SOCIAL SECURITY	12,524	12,044	<b>4,254</b>
72520	204	STATE RETIREMENT	19,108	17,920	<b>22,098</b>
72520	206	LIFE INSURANCE	402	443	<b>259</b>
72520	207	MEDICAL INSURANCE	13,154	13,829	<b>14,577</b>
72520	210	UNEMPLOYMENT COMPENSATION	494	0	<b>0</b>
72520	212	EMPLOYER MEDICARE	2,929	2,817	<b>2,378</b>
72520	320	DUES & MEMBERSHIPS	0	244	<b>744</b>
72520	399	OTHER CONTRACTED SERVICES	63,581	19,930	<b>51,744</b>
72520	435	OFFICE SUPPLIES	1,639	2,052	<b>1,986</b>
72520	524	IN SERVICE/STAFF DEVELOPMENT	1,700	682	<b>1,298</b>
72520	599	OTHER CHARGES	14,668	4,411	<b>10,399</b>
		TOTAL HUMAN SERVICES	344,178	276,935	<b>336,489</b>
		PLANT OPERATIONS 72610			
72610	105	SUPERVISOR/DIRECTOR	100,000	103,968	<b>107,517</b>
72610	161	SECRETARY(S)	47,940	48,801	<b>50,295</b>
72610	166	CUSTODIAL PERSONNEL	183,600	189,520	<b>195,467</b>
72610	188	BONUS	3,500	3,500	<b>0</b>
72610	189	OTHER SALARIES & WAGES	2,000	0	<b>0</b>
72610	201	SOCIAL SECURITY	19,336	20,073	<b>27,026</b>
72610	204	STATE RETIREMENT	30,098	30,879	<b>35,328</b>
72610	206	LIFE INSURANCE	629	683	<b>423</b>
72610	207	MEDICAL INSURANCE	56,575	69,247	<b>69,274</b>
72610	212	EMPLOYER MEDICARE	4,522	4,695	<b>4,757</b>
72610	320	DUES & MEMBERSHIPS	420	0	<b>0</b>
72610	328	JANITORIAL SERVICES	553,557	633,736	<b>654,268</b>
72610	351	RENTALS	619	1,621	<b>8,000</b>
72610	399	OTHER CONTRACTED SERVICES	81,813	45,000	<b>60,000</b>
72610	415	ELECTRICITY	653,038	650,075	<b>769,276</b>
72610	454	WATER & SEWER	62,067	71,167	<b>87,827</b>
72610	471	SOFTWARE	0	5,196	<b>0</b>

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## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
72610	499	OTHER SUPPLIES & MATERIALS	22,267	5,199	<b>27,300</b>
72610	502	BUILDING & CONTENT INSURANCE	122,327	135,705	<b>140,000</b>
72610	524	IN SERVICE/STAFF DEVELOPMENT	2,025	10,516	<b>8,000</b>
72610	599	OTHER CHARGES	503	4,950	<b>8,000</b>
72610	720	PLANT OPERATION EQUIPMENT	2,153	2,053	<b>5,000</b>
		TOTAL PLANT OPERATIONS	1,948,989	2,036,584	<b>2,257,758</b>
		PLANT MAINTENANCE 72620			
72620	167	MAINTENANCE PERSONNEL	21,535	48,289	<b>53,895</b>
72620	188	BONUS	1,000	1,000	<b>0</b>
72620	201	SOCIAL SECURITY	1,397	3,056	<b>4,123</b>
72620	204	STATE RETIREMENT	0	0	<b>0</b>
72620	206	LIFE INSURANCE	0	0	<b>0</b>
72620	207	MEDICAL INSURANCE	0	0	<b>0</b>
72620	212	EMPLOYER MEDICARE	327	715	<b>773</b>
72620	335	MAINT & REPAIR - BUILDING	308,355	240,593	<b>297,899</b>
72620	336	MAINT & REPAIR - EQUIPMENT	34,246	70,836	<b>69,873</b>
72620	338	MAINT & REPAIR - VEHICLES	1,416	4,195	<b>11,000</b>
72620	399	OTHER CONTRACTED SERVICES	110,057	52,262	<b>112,097</b>
72620	418	EQUIPMENT & MACHINERY PARTS	8,599	12,643	<b>13,985</b>
72620	425	GASOLINE	8,141	10,000	<b>12,789</b>
72620	499	OTHER SUPPLIES & MATERIALS	19,555	12,874	<b>23,008</b>
72620	599	OTHER CHARGES	5,863	10,396	<b>11,325</b>
72620	701	ADMINISTRATION EQUIPMENT	1,008	118,372	<b>68,240</b>
72620	717	MAINTENANCE EQUIPMENT	1,485	24,175	<b>2,500</b>
		TOTAL PLANT MAINTENANCE	522,984	609,406	<b>681,507</b>
		PUPIL TRANSPORTATION 72710			
72710	312	CONTRACTS W/ PRIVATE AGENCIES	1,244,474	1,554,548	<b>1,615,548</b>
72710	412	DIESEL FUEL	186,863	175,000	<b>234,800</b>
72710	435	OFFICE SUPPLIES	192	61	<b>200</b>
72710	471	SOFTWARE	0	5,933	
72710	524	IN SERVICE/STAFF DEVELOPMENT	1,564	0	<b>2,000</b>
		TOTAL PUPIL TRANSPORTATION	1,433,093	1,735,542	<b>1,852,548</b>
		CENTRAL AND OTHER 72810			
72810	189	OTHER SALARIES & WAGES	1,500	200	<b>0</b>
72810	201	SOCIAL SECURITY	93	121	<b>0</b>
72810	204	STATE RETIREMENT	126	141	<b>0</b>
72810	212	EMPLOYER MEDICARE	22	28	<b>0</b>
72810	217	RETIRE HYBRID STABILIZATION	0	5	<b>0</b>
72810	307	COMMUNICATION	52,943	84,823	<b>105,000</b>
72810	599	OTHER CHARGES	0	6,400	<b>8,000</b>
72810	701	ADMINISTRATION EQUIPMENT	0	0	<b>0</b>
		TOTAL CENTRAL AND OTHER	54,684	91,718	<b>113,000</b>

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## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
		<b>Total Instructional Support</b>	<b>10,599,869</b>	<b>11,821,479</b>	<b>12,545,451</b>
		EARLY CHILDHOOD EDUCATION 73400			
73400	105	SUPERVISOR/DIRECTOR	18,687	0	<b>20,000</b>
73400	116	TEACHERS	310,756	374,092	<b>469,956</b>
73400	162	CLERICAL PERSONNEL	-	0	<b>0</b>
73400	163	EDUCATIONAL ASSISTANTS	137,933	145,746	<b>192,901</b>
73400	188	BONUS	6,500	6,500	<b>0</b>
73400	189	OTHER SALARIES & WAGES	21,880	17,572	<b>17,000</b>
73400	198	SUB TEACHERS - NON-CERTIFIED	7,262	7,435	<b>4,408</b>
73400	201	SOCIAL SECURITY	27,011	31,633	<b>35,444</b>
73400	204	STATE RETIREMENT	38,769	40,907	<b>44,025</b>
73400	206	LIFE INSURANCE	945	1,191	<b>570</b>
73400	207	MEDICAL INSURANCE	67,660	70,159	<b>65,040</b>
73400	212	EMPLOYER MEDICARE	6,888	7,915	<b>6,662</b>
73400	217	RETIRE HYBRID STABILIZATION	0	1,791	<b>1,300</b>
73400	369	CONTRACTED SUBS CERTIFIED	0	0	<b>0</b>
73400	370	CONTRACTED SUBS NON-CERTIFIED	0	0	<b>0</b>
73400	429	INSTRUCTIONAL SUPPLIES & MATERIALS	0	41,642	<b>41,561</b>
73400	499	OTHER SUPPLIES & MATERIALS	32,203	13,460	<b>17,453</b>
73400	599	OTHER CHARGES	1,341	3,634	<b>923</b>
		<b>TOTAL EARLY CHILDHOOD EDUCATION</b>	<b>677,835</b>	<b>763,677</b>	<b>917,243</b>
76100	799	CAPITAL OUTLAY	0	94,000	<b>0</b>
		DEBT RELATED EXPENDITURES			
82100	602	PRINCIPAL ON NOTES	0	0	<b>0</b>
82130	602	PRINCIPAL ON NOTES	105,984	109,128	<b>109,128</b>
82230	604	INTEREST ON NOTES	0	0	<b>0</b>
82330	604	INTEREST ON NOTES	45,789	47,489	<b>44,660</b>
82330	699	OTHER DEBT SERVICE	920,876	550,000	<b>550,000</b>
		<b>Total Debt Related Expenditures</b>	<b>1,072,649</b>	<b>706,617</b>	<b>703,788</b>
		OTHER FINANCING SOURCES (USES)			
99100	590	Transfer to Other Funds	0	0	<b>92,153</b>
		<b>Total Expenditures</b>	<b>25,944,468</b>	<b>28,286,865</b>	<b>32,156,805</b>
		<b>Surplus/(Deficit)</b>	<b>2,620,362</b>	<b>3,854,637</b>	<b>0</b>
		<b>Fund Balance as of June 30</b>	<b>14,999,172</b>	<b>18,853,809</b>	<b>18,853,808</b>

## School Federal Projects Fund

## Summary

<b>142 Federal Fund</b>			
Category	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
Revenues	6,207,604	3,185,831	<b>1,628,778</b>
Operations	<u>6,207,604</u>	<u>3,185,831</u>	<b>1,628,778</b>
Net From Operations	0	0	0
Fund Balance	0	0	0

Staffing Level 35 31 22

# School Federal Projects Fund

## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
		Revenues			
47131	-	CTE PERKINS BASIC VOCATIONAL	34,904	45,980	45,980
47141	-	TITLE I	1,022,599	1,034,443	911,800
47143	-	IDEA PART B	635,411	780,253	647,072
47145	-	IDEA PRESCHOOL	5,654	33,070	12,626
47146	-	TITLE III	28,869	13,836	11,300
47147	-	TITLE IV	27,948	1,211	0
47189	-	TITLE II PART A	9,332		0
47301	-	ESSER 2 CRRSA	127,982		0
47590	-	RESILIENT SCHOOLS COMMUNITIES	146,593		0
47307	-	MATH IMPLEMENTATION SUPPORT	71,250	71,250	0
47309	-	EARLY LITERACY NETWORK	39,682		0
47309	-	TEACHER LITERACY STIPEND GRANT	31,000		0
47401	-	ESSER 3 ARP	3,755,627	1,114,033	0
47402	-	ARP IDEA PART B	47,407	36,238	0
47403	-	APR IDEA PREK	0	9,460	0
47404	-	ARP HOMELESS	14,314	8,507	0
47590	-	CONSOLIDATED ADMIN	45,473	26,350	0
47590	-	EPIDEMIOLOGY GRANT	128,559		0
47307	-	FISCAL PRE-MONITORING SUPPORT	35,000	11,200	0
		<b>Total Revenue</b>	<b>6,207,604</b>	<b>3,185,831</b>	<b>1,628,778</b>
		Operating Expenditures			
	71100	Regular Instruction			
71100	116	TEACHERS	261,483	362,503	333,613
71100	163	EDUCATIONAL ASSISTANTS	121,389	125,610	125,610
71100	189	OTHER SALARIES & WAGES	41,665	9,600	9,600
71100	201	SOCIAL SECURITY	19,551	26,802	26,802
71100	204	STATE RETIREMENT	28,781	39,210	39,210
71100	206	LIFE INSURANCE	623	739	739
71100	207	MEDICAL INSURANCE	46,436	64,210	64,210
71100	212	EMPLOYER MEDICARE	5,368	7,078	7,078
71100	399	OTHER CONTRACTED SERVICES	77,658	11,500	11,500
71100	429	INSTRUCTIONAL SUPPLIES & MATERIALS	47,876	15,630	15,630
71100	430	TEXTBOOKS ELECTRONIC	371,162	88,146	88,146
71100	449	INSTRUCTIONAL SUPPLIES & MATERIALS	0	86,350	86,350
71100	471	SOFTWARE	0	111,337	111,337
71100	499	OTHER SUPPLIES & MATERIALS	5,375	3,275	3,275
71100	722	REGULAR INSTRUCTION EQUIPMENT	267,103	0	0
		<b>Total Regular Instruction Program</b>	<b>1,294,470</b>	<b>951,990</b>	<b>923,100</b>
	71200	Special Education Program			
71200	116	TEACHERS	232,942	241,111	253,737

# School Federal Projects Fund

# Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
71200	163	EDUCATIONAL ASSISTANTS	124,265	172,300	172,300
71200	201	SOCIAL SECURITY	20,718	24,998	24,998
71200	204	STATE RETIREMENT	29,921	33,113	33,113
71200	206	LIFE INSURANCE	656	458	458
71200	207	MEDICAL INSURANCE	55,900	58,605	58,605
71200	212	EMPLOYER MEDICARE	4,845	5,790	5,790
71200	312	CONTRACTS W/ PRIVATE AGENCIES	38,220	84,130	77,732
71200	336	MAINT & REPAIR - EQUIPMENT	390	500	500
71200	429	INSTRUCTIONAL SUPPLIES & MATERIALS	0	11,447	11,447
71200	471	SOFTWARE	0	9,125	9,125
71200	499	OTHER SUPPLIES & MATERIALS	27,134	9,393	9,393
71200	725	SPECIAL EDUCATION EQUIPMENT	0	2,500	2,500
		Total Special Education Program	534,991	653,470	659,698
	71300	Vocational Education Program			
71300	336	MAINT & REPAIR - EQUIPMENT	1,130	-	-
71300	429	INSTRUCTIONAL SUPPLIES & MATERIALS	8,169	15,592	27,979
71300	499	OTHER SUPPLIES & MATERIALS	8,140	16,001	16,001
71300	730	VOCATIONAL EQUIPMENT	8,840	2,000	2,000
		Total Vocational Education	26,279	33,593	45,980
	72110	Attendance			
72110	105	SUPERVISOR/DIRECTOR	0	0	0
		Total Attendance	0	0	0
	72120	Health Services			
72120	312	CONTRACTS W/ PRIVATE AGENCIES	127,137	-	0
		Total Health Services	127,137	0	0
	72130	Other Student Support			
72130	130	SOCIAL WORKERS	112,387	-	0
72130	162	CLERICAL PERSONNEL	0	0	0
72130	189	OTHER SALARIES & WAGES	1,000	1,100	0
72130	201	SOCIAL SECURITY	8,440	68	0
72130	204	STATE RETIREMENT	11,187	99	0
72130	206	LIFE INSURANCE	283	0	0
72130	207	MEDICAL INSURANCE	12,322	-	0
72130	212	EMPLOYER MEDICARE	1,974	16	0
72130	217	RETIRE HYBRID STABILIZATION	0	0	0
72130	355	TRAVEL	3,363	6,000	0
72130	399	OTHER CONTRACTED SERVICES	0	0	0
72130	499	OTHER SUPPLIES & MATERIALS	22,209	14,312	0

# School Federal Projects Fund

## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
72130	524	IN SERVICE/STAFF DEVELOPMENT	2,593	4,000	0
72130	599	OTHER CHARGES	599	1,000	0
		Total Other Student Support	176,357	26,595	0
	72210	Regular Instruction Program Support			
72210	138	INSTRU COMPUTER PERSONNEL	-	0	0
72210	105	SUPERVISOR/DIRECTOR	36,789	24,000	0
72210	161	SECRETARY(S)	-	0	0
72210	162	CLERICAL PERSONNEL	0	0	0
72210	169	PART TIME PERSONNEL	29,820	34,417	0
72210	188	BONUS	34,713	30,000	0
72210	189	OTHER SALARIES & WAGES	462,189	536,317	0
72210	195	SUB TEACHERS - CERTIFIED	0	0	0
72210	196	IN SERVICE TRAINING	0	0	0
72210	201	SOCIAL SECURITY	31,746	35,108	0
72210	204	STATE RETIREMENT	45,347	48,300	0
72210	206	LIFE INSURANCE	920	833	0
72210	207	MEDICAL INSURANCE	53,772	68,154	0
72210	212	EMPLOYER MEDICARE	7,857	9,148	0
72210	399	OTHER CONTRACTED SERVICES	118,007	71,250	0
72210	524	IN SERVICE/STAFF DEVELOPMENT	33,671	329,385	0
72210	599	OTHER CHARGES	0	1,000	0
		Total Regular Instruction Program Support	854,831	1,187,912	0
	72220	Special Education Program Support			
72220	105	SUPERVISOR/DIRECTOR	-	23,000	0
72220	124	PSYCHOLOGICAL PERSONNEL	69,382	77,100	0
72220	188	BONUS	-	30,000	0
72220	201	SOCIAL SECURITY	4,204	6,634	0
72220	204	STATE RETIREMENT	5,460	8,872	0
72220	206	LIFE INSURANCE	132	85	0
72220	207	MEDICAL INSURANCE	5,558	6,180	0
72220	212	EMPLOYER MEDICARE	983	1,902	0
72220	312	CONTRACTS W/ PRIVATE AGENCIES	-	39,034	0
72220	322	EVALUATION & TESTEING	-	1,000	0
72220	499	OTHER SUPPLIES & MATERIALS	2,775	1,000	0
72220	524	IN SERVICE/STAFF DEVELOPMENT	18,414	7,146	0
72220	790	OTHER EQUIPMENT	2,000	0	0
		Total Special Education Support	108,908	201,953	0
	72230	Vocational Education Program Support			
72230	524	IN SERVICE/STAFF DEVELOPMENT	669	2,387	0

# School Federal Projects Fund

## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
		Total Vocational Education Program Support	669	2,387	0
	72250	Information Technology			
72250	471	SOFTWARE	211,635	26,800	0
72250	790	OTHER EQUIPMENT	195,125	0	0
		Total Information Technology	406,760	26,800	0
	72510	Fiscal Services			
72510	399	OTHER CONTRACTED SERVICES	35,000	11,200	0
		Total Fiscal Services	35,000	11,200	0
	72620	Maintenance of Plant			
72620	167	MAINTENANCE PERSONNEL	45,900	47,500	0
72620	201	SOCIAL SECURITY	2,715.34	2,900	0
72620	204	STATE RETIREMENT	4,098.96	4,250	0
72620	206	LIFE INSURANCE	87.20	87	0
72620	207	MEDICAL INSURANCE	6,403.20	6,750	0
72620	212	EMPLOYER MEDICARE	635.08	700	0
		Total Maintenance of Plant	59,840	62,187	0
	72710	Transportation			
72710	312	CONTRACTS W/ PRIVATE AGENCIES	861	1,780	0
		Total Transportation	861	1,780	0
	73100	Nutrition			
73100	710	FOOD SERVICE EQUIPMENT	-	0	0
		Total Nutrition	0	0	0
	73400	Early Childhood Education			
73400	116	Teachers	54,267	0	0
73400	201	Social Security	3,369	0	0
73400	204	State Retirement	4,631	0	0
73400	206	Life Insurance	103	0	0
73400	212	Employer Medicare	788	0	0
		Total Early Childhood Education	63,158	0	0
		Capital Improvements			
76100	706	BUILDING CONSTRUCTION	907,162	23,365	0
76100	707	BUILDING IMPROVEMENTS	1,473,672	-	0

# School Federal Projects Fund

## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
		Total Capital Improvements	2,380,834	23,365	0
99100	Transfers Out				
99100	504	Indirect Cost	137,509	2,599	-
		Total Other	137,509	2,599	0
		Total Expenditures	6,207,604	3,185,831	1,628,778
		Net From Operations	0	0	0

<b>143 Nutrition Fund</b>			
Category	<b>FY 2023 Actual</b>	FY 2024 Estimated Forecast	<b>FY 2025 Requested Budget</b>
Revenues	2,214,838	2,484,424	<b>2,231,570</b>
Operations	2,211,696	2,484,424	<b>2,231,570</b>
Net From Operations	<u>3,142</u>	<u>0</u>	<b>0</b>
Fund Balance	<u>1,250,487</u>	<u>1,250,487</u>	<b>1,250,487</b>

Staffing Level	28	31	<b>31</b>
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# School Nutrition Fund

# Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
		Revenues			
43522	-	Lunch Payments - Adults	20,061	22,000	<b>25,500</b>
43525	-	Ala Carte	77,208	56,000	<b>61,500</b>
44110	-	BANK INTEREST	331	350	<b>350</b>
44570	-	CONTRIBUTIONS & GIFTS	3,627	200	<b>3,500</b>
46520	-	SCHOOL FOOD SERVICE FROM STATE	13,699	13,000	<b>14,397</b>
47112	-	USGA COMMODITIES	145,257	129,309	<b>157,323</b>
48130		OTHER - DONATIONS	0		
47114	-	USDA Other	1,954,655	2,118,565	<b>1,969,000</b>
		Planned use of Fund Balance		145,000	
		<b>Total Revenue</b>	<b>2,214,838</b>	<b>2,484,424</b>	<b>2,231,570</b>
		OPERATING EXPENDITURES			
		Food Service 73100			
73100	105	SUPERVISOR/DIRECTOR	221,951	229,093	<b>229,922</b>
73100	165	CAFETERIA PERSONNEL	408,763	586,259	<b>581,056</b>
73100	188	BONUS	14,500	15,700	<b>0</b>
73100	188	OTHER SALARIES & WAGES	8,800		<b>0</b>
73100	201	SOCIAL SECURITY	38,390	41,039	<b>40,702</b>
73100	204	STATE RETIREMENT	35,827	45,373	<b>45,380</b>
73100	206	LIFE INSURANCE	695	847	<b>847</b>
73100	207	MEDICAL INSURANCE	90,639	100,524	<b>101,010</b>
73100	212	EMPLOYER MEDICARE	8,978	9,620	<b>9,580</b>
73100	336	MAINT & REPAIR - EQUIPMENT	27,688	21,000	<b>12,000</b>
73100	399	OTHER CONTRACTED SERVICES	9,809	9,199	<b>9,600</b>
73100	422	FOOD SUPPLIES	846,366	1,024,786	<b>889,000</b>
73100	451	UNIFORMS	2,595	5,900	<b>7,300</b>
73100	469	USDA COMMODITIES	145,257	129,309	<b>157,323</b>
73100	471	SOFTWARE	0	4,302	<b>4,350</b>
73100	499	OTHER SUPPLIES & MATERIALS	96,256	129,260	<b>124,000</b>
73100	524	IN SERVICE/STAFF DEVELOPMENT	17,706	41,000	<b>19,500</b>
73100	710	FOOD SERVICE EQUIPMENT	237,476	91,213	<b>0</b>
		<b>Total Expenditures</b>	<b>2,211,696</b>	<b>2,484,424</b>	<b>2,231,570</b>
		<b>Net Budget</b>	<b>3,142</b>	<b>0</b>	<b>0</b>

# School Capital Projects Fund

## Summary

177 School Capital Projects Fund			
Category	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
Revenues	1,732,323	3,433,305	<b>500,000</b>
Capital Expenditures	1,728,695	3,433,305	<b>500,000</b>
Transfers	0	0	<b>0</b>
Net	3,628	0	<b>0</b>
Fund Balance	<b>2,020,641</b>	<b>2,020,641</b>	<b>2,020,641</b>

# School Capital Projects Fund

## Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
		Revenues			
44990	-	OTHER LOCAL REVENUE	399,323	1,083,305	500,000
48610	-	DONATIONS	133,000	350,000	-
49500	-	OTHER LOANS	-		-
49800	-	TRANSFER IN FUND 141	-	-	-
		Planned use of Fund Balance	1,200,000	2,000,000	
		<b>Total Revenues</b>	<b>1,732,323</b>	<b>3,433,305</b>	<b>500,000</b>
		Expenditures 91300			
91300	706	BUILDING CONSTRUCTION	-	-	-
91300	707	BUILDING IMPROVEMENTS	-	-	-
	718	MOTOR VEHICLES	-		
91300	790	OTHER EQUIPMENT		-	-
91300	799	OTHER CAPITAL OUTLAY	1,728,695	3,433,305	500,000
		<b>Total Capital Expenditures</b>	<b>1,728,695</b>	<b>3,433,305</b>	<b>500,000</b>
		Transfers			
49800	-	Transfer in Fund 141	-	-	-
49810	-	City General Fund Transfer	-	-	-
		<b>Net Budget</b>	<b>3,628</b>	<b>0</b>	<b>0</b>

## 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 Manager	7	1	411-52102
Maintenance Mechanic	5	1	411-52102
Utility Worker - Water System	3	1	411-52102
<b>Staffing Level</b>		<u>3</u>	
<b>Sewer Systems Full time Staffing Detail</b>			
Equipment Operator	5	1	412-52202
Utility Worker - Sewer System	3	2	412-52202
<b>Staffing Level</b>		<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
<b>Staffing Level</b>		<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
Chief Maintenance Mechanic	6	1	412-52201
Mechanic	5	1	412-52201
Plant Operator Trainee	TPT	3	412-52201
Utility Worker	3	1	412-52201
<b>Staffing Level</b>		<u>7</u>	

## Operating Budget

<b>411 Water Department</b> Plant (52101) & System (52102)			
<b>Category</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Request</b>
Revenues	2,111,634	2,423,406	<b>2,378,070</b>
Personnel	544,969	579,248	<b>641,452</b>
Operations	982,644	1,059,202	<b>1,736,618</b>
<b>Net From Operations</b>	<b>584,021</b>	<b>784,956</b>	<b>-</b>
<b>Retained Earnings Use (contained in Revenues)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>June 30 Net Position</b>	<b>10,903,820</b>	<b>11,688,776</b>	<b>11,688,776</b>

Staffing Level

7

6

7

# Water Fund

# Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	<b>Fund: 411</b>			
	<b>Water Department</b>			
	<b>Revenues</b>			
411-34110-	Water Sales	1,955,799	2,244,348	<b>2,200,000</b>
411-34190-	Sprinkler Revenue	6,255	4,234	<b>4,000</b>
411-34191-	Discounts Forfeited	35,823	35,205	<b>35,000</b>
411-34192-	Water Development Fees	26,640	41,434	<b>41,000</b>
411-34195-	Water Tap	62,783	79,296	<b>79,000</b>
411-34197-	Water Service Conn/Reconn Fees	82,003	17,186	<b>17,000</b>
	<b>REVENUES</b>	<b>2,169,303</b>	<b>2,421,703</b>	<b>2,376,000</b>
411-37001-	Interest Income	785	372	<b>370</b>
411-37316	Uncollectible Accounts	(60,245)	-	-
411-37995	Retained Earnings Use	-	-	-
411-38002-	Bad Check Fee	1,765	1,685	<b>1,700</b>
411-38052-	Cash over (Short)	26	(354)	-
411-38061-	Sale of Surplus Property	-	-	
	<b>MISCELLANEOUS INCOME</b>	<b>(57,669)</b>	<b>1,703</b>	<b>2,070</b>
	<b>TOTAL WATER FUND REVENUE</b>	<b>2,111,634</b>	<b>2,423,406</b>	<b>2,378,070</b>
	<b>WATER PLANT (52101)</b>			
	<b>SALARIES</b>			
411-52101-111	Salaries*	172,418	186,989	<b>213,000</b>
411-52101-118	Overtime	200	252	<b>500</b>
411-52101-124	Part Time Staff	-	-	-
411-52101-135	Holiday Pay	-	-	-
411-52101-136	Vacation Pay at Retirement	21,565	-	<b>5,000</b>
411-52101-140	Reimb for billing by City Hall	42,050	49,000	<b>50,000</b>
411-52101-143	Allocate PW Director	18,988	22,152	<b>19,000</b>
	<b>Total Compensation</b>	<b>255,221</b>	<b>258,393</b>	<b>287,500</b>
	<b>BENEFIT EXPENDITURES</b>			
411-52101-151	Health Insurance	14,716	14,716	<b>15,000</b>
411-52101-152	Life Insurance	1,531	1,862	<b>2,000</b>
411-52101-153	FICA	10,300	11,609	<b>13,237</b>
411-52101-154	Medicare	2,409	2,715	<b>3,096</b>
411-52101-155	Retirement	17,225	18,893	<b>21,492</b>
411-52101-156	Worker's Comp Insurance	-	-	-
411-52101-157	Unemployment Compensation	-	-	-
411-52101-158	Medical Testing	210	430	<b>500</b>
411-52101-161	Retiree Insurance	10,246	9,170	<b>11,000</b>
411-52101-162	OPEB Expense	31,946	40,000	<b>40,000</b>
	<b>Total Fringe Benefits</b>	<b>88,583</b>	<b>99,395</b>	<b>106,325</b>
	<b>Total Plant Personnel</b>	<b>343,804</b>	<b>357,788</b>	<b>393,825</b>
	<b>PLANT OPERATING EXPENSES</b>			

# Water Fund

# Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
<b>Fund: 411</b>				
<b>Water Department</b>				
411-52101-180	Training & Travel	1,344	2,648	10,000
411-52101-191	Education/Outreach/Public Relations	-	-	-
411-52101-235	Memberships/Dues/Licenses	190	300	275
411-52101-241	Utilities	142,094	156,964	160,000
411-52101-245	Telephone	8,179	9,498	10,000
411-52101-253	Audit*	8,580	14,642	-
411-52101-256	Contracted Services	70,598	-	2,000
411-52101-260	R & M Equipment	39,110	21,706	45,000
411-52101-261	R & M Vehicle	-	-	3,500
411-52101-262	Property Maintenance	7,930	8,190	7,500
411-52101-263	Lease & Maintenance Agreements	663	16,888	45,000
411-52101-267	Chemicals, Lab Supplies and Analysis	52,704	44,496	50,000
411-52101-277	Reservoir Inspection/Cleaning	6,250	-	20,000
411-52101-285	Fuel Billed by Public Works	4,083	3,442	5,000
411-52101-289	Repairs by PW Shop	715	1,276	3,000
411-52101-310	Office & Operational Supplies	8,387	5,024	16,000
411-52101-326	Uniforms	2,898	2,864	3,000
411-52101-333	Tools, Furniture & Equipment*	-	-	7,000
411-52101-337	State & County Permits & Fees	6,141	8,076	10,000
411-52101-521	Insurance	33,685	32,000	46,400
411-52101-540	Depreciation Expense	351,676	350,000	300,000
411-52101-661	Interest on 2021 \$14 Mil Water Loan	2,912	10,000	336,437
411-52101-942	Vehicle Purchase	-	80,758	-
411-52101-990	Contingency - Plant	-	-	140,003
<b>Total Plant Operations</b>		<b>748,139</b>	<b>768,772</b>	<b>1,220,115</b>
<b>WATER SYSTEM (52102)</b>				
<b>SALARIES</b>				
411-52102-111	Salaries	144,336	161,156	178,782
411-52102-118	Overtime	-	-	3,000
<b>Total Compensation</b>		<b>144,336</b>	<b>161,156</b>	<b>181,782</b>
<b>BENEFIT EXPENDITURES</b>				
411-52102-151	Health Insurance	21,006	21,006	21,100
411-52102-152	Life Insurance	1,384	1,314	1,400
411-52102-153	FICA	8,142	9,066	11,270
411-52102-154	Medicare	1,904	2,120	2,636
411-52102-155	Retirement	14,588	15,968	18,039
411-52102-156	Workers Comp Insurance	9,705	10,000	10,400
411-52102-158	Medical Testing	100	830	1,000
<b>Total Fringe Benefits</b>		<b>56,829</b>	<b>60,304</b>	<b>65,845</b>
<b>Total System Personnel</b>		<b>201,165</b>	<b>221,460</b>	<b>247,627</b>
<b>SYSTEM OPERATING EXPENSES</b>				

# Water Fund

# Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	<b>Fund: 411</b>			
	<b>Water Department</b>			
411-52102-180	Training & Travel	35	-	<b>2,000</b>
411-52102-235	Memberships/Dues/Licenses	200	200	<b>500</b>
411-52102-241	Utilities	1,995	2,188	<b>4,500</b>
411-52102-245	Telephone	6,300	6,300	<b>7,000</b>
411-52102-254	Engineering Services	12,422	20,000	<b>20,000</b>
411-52102-256	Contracted Services	-	-	<b>7,500</b>
411-52102-260	R & M Equipment	4,278	8,347	<b>30,000</b>
411-52102-261	R & M Vehicle	165	500	<b>3,000</b>
411-52102-262	Property Maintenance	75	526	<b>4,000</b>
411-52102-263	Lease & Maintenance Agreements	104,679	105,604	<b>130,000</b>
411-52102-285	Fuel Billed by Public Works	4,763	4,656	<b>7,000</b>
411-52102-289	Repairs by PW Shop	1,272	2,179	<b>3,000</b>
411-52102-310	Office & Operational Supplies	14,706	33,094	<b>60,000</b>
411-52102-326	Uniforms	2,555	1,884	<b>3,000</b>
411-52102-333	Tools, Furniture & Equipment	2,070	1,000	<b>5,000</b>
411-52102-391	Meters	78,990	56,160	<b>75,000</b>
411-52102-803	Water System Interest	-	-	-
411-52102-940	Contingency - System	-	-	<b>140,003</b>
411-52102-942	General Purpose Machinery & Equip*	-	47,792	<b>15,000</b>
	<b>Total System Operations</b>	<b>234,505</b>	<b>290,430</b>	<b>516,503</b>
	<b>Combined Total Personnel</b>	<b>544,969</b>	<b>579,248</b>	<b>641,452</b>
	<b>Combined Total Operations</b>	<b>982,644</b>	<b>1,059,202</b>	<b>1,736,618</b>
	<b>Combined Total Expenditures</b>	<b>1,527,613</b>	<b>1,638,450</b>	<b>2,378,070</b>
	<b>Net Income (Loss)</b>	<b>584,021</b>	<b>784,956</b>	-
Plant 111*	Includes a salary increase for employees obtaining certification			
Plant 253*	Starting in FY25 total Audit Fees are charged to General Fund			
Plant 333*	Includes 2 computers/wifi setup (\$3,000), cell phone (\$600), and cameras (\$3,200)			
System 942*	Generator for Water System Building at PW (\$15,000)			
	<b>Construction in Progress</b>			
411-16516-	MW2202 South WTP Expansion			<b>3,632,000</b>
411-16517-	MW2403 Fresh Water Well at S Plant			<b>2,000,000</b>
	Funding - TDEC grant			<b>(1,782,000)</b>
411-16520-	MW2406 Fire Training (Water Navy to City)			<b>88,688</b>
	Funding - Bond Proceeds			<b>(3,938,688)</b>
				-

## Operating Budget

<b>412 Sewer Department</b> Plant (52201) & System (52202)			
<b>Category</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Forecast</b>	<b>FY 2025 Request</b>
Revenues	2,633,155	2,408,386	<b>2,912,369</b>
Personnel	637,679	602,552	<b>760,470</b>
Operations	1,315,870	1,293,541	<b>2,151,899</b>
<b>Net from Operations</b>	<b>679,606</b>	<b>512,293</b>	<b>-</b>
<b>Retained Earnings Use (contained in Revenues)</b>	-	-	<b>416,369</b>
<b>June 30 Net Position</b>	<b>19,881,091</b>	<b>20,393,384</b>	<b>19,977,015</b>

Staffing Level	10	10	<b>10</b>
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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 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	<b>Fund: 412</b>			
	<b>Sewer Department Fund</b>			
	<b>Revenues</b>			
412-34191-	Discounts Forfeited	23,651	21,636	<b>25,000</b>
412-34200-	Sewer Revenue	1,307,263	1,456,459	<b>1,400,000</b>
412-34201-	Sewer Revenue (MLGW Collected)	83,488	74,945	<b>80,000</b>
412-34215-	BFI Lechate Agreement	75,490	64,694	<b>65,000</b>
412-34225-	Sewer Revenue (Shelby Cty)	161,846	120,254	<b>130,000</b>
412-34230-	Sewer Revenue (U.S. Navy)	879,506	580,526	<b>700,000</b>
412-34246-	Food Est FOG Fees	3,600	6,857	<b>7,000</b>
412-34292-	Sewer Development Fees	26,640	38,863	<b>39,000</b>
412-34294-	Sewer Tap	22,500	30,000	<b>30,000</b>
412-34295-	Sewer Service Conn Fee	17,663	13,157	<b>13,000</b>
	<b>REVENUES</b>	<b>2,601,647</b>	<b>2,407,390</b>	<b>2,489,000</b>
412-37001-	Interest Income	31,550	996	<b>7,000</b>
412-37316	Uncollectible Accounts	(42)	-	-
412-37955	Retained Earnings Use	-	-	<b>416,369</b>
412-38061-	Sale of Surplus Property	-	-	-
	<b>OTHER REVENUE</b>	<b>31,508</b>	<b>996</b>	<b>423,369</b>
	<b>TOTAL SEWER FUND REVENUE</b>	<b>2,633,155</b>	<b>2,408,386</b>	<b>2,912,369</b>
	<b>SEWER PLANT (52201)</b>			
	<b>Salaries</b>			
412-52201-111	Salaries	314,863	294,712	<b>349,922</b>
412-52201-118	Overtime	-	-	<b>6,000</b>
412-52201-124	Part Time	-	-	<b>6,000</b>
412-52201-135	Holiday Pay	-	-	-
412-52201-136	Vacation Pay at Retirement	737	12,888	<b>13,000</b>
412-52201-140	Reimb for billing by City Hall	42,050	44,153	<b>44,153</b>
412-52201-143	Allocate PW Director	18,988	18,988	<b>18,988</b>
	<b>Total Compensation</b>	<b>376,638</b>	<b>370,741</b>	<b>438,063</b>
	<b>Benefit Costs</b>			
412-52201-151	Health Insurance	30,971	23,468	<b>24,000</b>
412-52201-152	Life Insurance	2,993	2,806	<b>3,000</b>
412-52201-153	FICA	18,291	18,272	<b>21,695</b>
412-52201-154	Medicare	4,277	4,273	<b>5,074</b>
412-52201-155	Retirement	32,242	33,156	<b>35,307</b>
412-52201-156	Workers Comp Insurance	16,741	12,000	<b>12,500</b>
412-52201-157	Sewer Plant - Unemployment Comp	-	-	-
412-52201-158	Medical Testing	100	770	<b>900</b>
412-52201-161	Retiree Insurances	5,378	1,638	<b>5,400</b>
412-52201-162	OPEB Expense	9,059	10,000	<b>10,000</b>
	<b>Total Fringe Benefits</b>	<b>120,052</b>	<b>106,383</b>	<b>117,876</b>

# Sewer Fund

# Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	<b>Fund: 412</b>			
	<b>Sewer Department Fund</b>			
	<b>Total Plant Personnel</b>	<b>496,690</b>	<b>477,124</b>	<b>555,939</b>
	<b>Plant Operating Expenses</b>			
412-52201-180	Training & Travel	1,302	-	<b>1,500</b>
412-52201-235	Memberships/Dues/Licenses	1,225	100	<b>1,225</b>
412-52201-241	Utilities	155,920	166,945	<b>176,824</b>
412-52201-245	Telephone	4,691	5,048	<b>4,800</b>
412-52201-253	Audit*	8,580	8,000	-
412-52201-254	Engineering Services	25,360	30,922	<b>52,500</b>
412-52201-260	R & M Equipment	121,064	60,768	<b>120,000</b>
412-52201-261	R & M Vehicle	2,342	4,152	<b>4,100</b>
412-52201-262	Property Maintenance*	21,806	63,124	<b>63,000</b>
412-52201-263	Lease & Maintenance Agreements	91,806	56,940	<b>83,000</b>
412-52201-266	R & M Buildings*	80,391	-	<b>20,000</b>
412-52201-267	Chemicals, Lab Supplies and Analysis	34,780	42,868	<b>44,974</b>
412-52201-268	R & M Roads & Streets*	-	-	<b>6,200</b>
412-52201-269	R & M Other*	-	-	<b>1,000</b>
412-52201-285	Fuel Billed by Public Works	8,046	10,444	<b>10,500</b>
412-52201-289	Repairs by PW Shop	568	586	<b>2,000</b>
412-52201-310	Office & Operational Supplies	10,247	7,658	<b>12,600</b>
412-52201-326	Uniforms	5,599	4,598	<b>4,600</b>
412-52201-333	Tools, Furniture & Equipment*	6,253	5,000	<b>12,000</b>
412-52201-337	State & County Permits & Fees	7,610	10,000	<b>10,000</b>
412-52201-521	Insurance	53,926	60,000	<b>65,000</b>
412-52201-525	Equipment Warranties*		-	<b>6,000</b>
412-52201-540	Depreciation	581,285	649,998	<b>650,000</b>
412-52201-801	Interest Expense - SRLF Loan	27,456	29,638	<b>24,076</b>
412-52201-934	Drainage, Sewage Disposal*		-	<b>230,000</b>
412-52201-942	General Purpose Machinery & Equip*		-	<b>169,000</b>
412-52201-990	Contingency		-	<b>10,000</b>
	<b>Total Plant Operations</b>	<b>1,250,257</b>	<b>1,216,789</b>	<b>1,784,899</b>
	<b>SEWER SYSTEM (52202)</b>			
	<b>Salaries</b>			
412-52202-111	Salaries	110,198	99,694	<b>122,500</b>
412-52202-118	Overtime	-	-	<b>9,000</b>
412-52202-124	Part Time*	-	-	<b>41,600</b>
	<b>Total Compensation</b>	<b>110,198</b>	<b>99,694</b>	<b>173,100</b>
	<b>Benefit Costs</b>			
412-52202-136	Vacation Pay at Retirement	1,767	1,100	-
412-52202-151	Health Insurance	8,160	5,002	<b>8,000</b>
412-52202-152	Life Insurance	1,098	662	<b>1,200</b>
412-52202-153	FICA	6,619	6,080	<b>7,595</b>

# Sewer Fund

# Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	<b>Fund: 412</b>			
	<b>Sewer Department Fund</b>			
412-52202-154	Medicare	1,548	1,422	<b>1,776</b>
412-52202-155	Retirement	11,213	11,000	<b>12,360</b>
412-52202-158	Medical Testing	386	468	<b>500</b>
	<b>Total Fringe Benefits</b>	<b>30,791</b>	<b>25,734</b>	<b>31,431</b>
	<b>Total System Personnel</b>	<b>140,989</b>	<b>125,428</b>	<b>204,531</b>
	<b>System Operating Expenses</b>			
412-52202-180	Training & Travel	70	200	<b>1,000</b>
412-52202-235	Memberships/Dues/Licenses	50	80	<b>500</b>
412-52202-241	Utilities	28,287	26,532	<b>30,000</b>
412-52202-258	SSES & Rehab	18,990	20,938	<b>60,000</b>
412-52202-260	R & M Equipment	-	2,000	<b>5,000</b>
412-52202-261	R & M Vehicle	-	5,000	<b>7,500</b>
412-52202-262	Property Maintenance	-	2,000	<b>5,000</b>
412-52202-263	Maintenance Agreement	1,173	1,200	<b>12,000</b>
412-52202-285	Fuel Billed by Public Works	4,763	4,857	<b>7,000</b>
412-52202-289	Repairs by PW Shop	4,691	4,687	<b>10,000</b>
412-52202-310	Office & Operational Supplies	4,967	5,238	<b>10,000</b>
412-52202-326	Uniforms	2,104	3,020	<b>2,500</b>
412-52202-331	Gas & Oil (purchased direct)	-	-	<b>500</b>
412-52202-333	Tools, Furniture & Equipment*	518	1,000	<b>6,000</b>
412-52202-942	Gen Purpose Machinery & Equip*	-	-	<b>210,000</b>
412-52202-990	Contingency	-	-	-
	<b>Total System Operations</b>	<b>65,613</b>	<b>76,752</b>	<b>367,000</b>
	<b>Combined Total Personnel</b>	<b>637,679</b>	<b>602,552</b>	<b>760,470</b>
	<b>Combined Total Operations</b>	<b>1,315,870</b>	<b>1,293,541</b>	<b>2,151,899</b>
	<b>Combined Total Expenditures</b>	<b>1,953,549</b>	<b>1,896,093</b>	<b>2,912,369</b>
	<b>Net Income (Loss)</b>	<b>679,606</b>	<b>512,293</b>	-
* Plant 253	Starting in FY 25, Audit will be charged entirely to General Fund			
* Plant 262	Includes removing sludge from oxidation ditches			
* Plant 266	Shed roof repair			
* Plant 268	Concrete Repair in Road			
* Plant 269	Floor replacement in office			
* Plant 333	Includes Cameras (\$3,500) and 3 new computers (Lab, Shop & SCADA display)			
* Plant 525	Generator Warranty (\$6,000)			
* Plant 934	Lagoon Aeration System Renovation (\$230,000)			
* Plant 942	Tractor for Sludge Removal (\$169,000)			
* System 124	2 new part time employees - 25 hours @ \$16/hr			
* System 333	Cameras (\$3,500)			
* System 942	Includes Sewer Jetter Truck (\$160,000) & Moving Generators (\$50,000)			

# Sewer Fund

# Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Request
	<b>Fund: 412</b>			
	<b>Sewer Department Fund</b>			
	<b>Construction in Progress</b>			
412-16518	MS2405 Northfork Sewer Line Extention			<b>991,200</b>
412-16520-	Fire Training (Sewer from Navy to City)			<b>142,992</b>
	Funding - Retained Earnings			<b>(1,134,192)</b>
				-

300 Capital Improvements Fund			
Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Revenues	2,986,691	7,777,743	<b>9,802,356</b>
Capital Expenditures	5,669,162	4,217,247	<b>10,552,356</b>
Net Transfers	-	350,000	<b>(750,000)</b>
<b>Net</b>	<b>(2,682,471)</b>	<b>3,210,496</b>	<b>-</b>
<b>Planned use of Fund Balance</b> <i>(contained in Revenues)</i>	-	-	<b>3,126,338</b>
<b>June 30 Fund Balance</b>	<b>3,089,606</b>	<b>407,135</b>	<b>3,617,631</b>
			<b>491,293</b>

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

# Capital Improvement Program Fund

Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Proposed
<b>Capital Improvements Fund - 300</b>				
<b>Revenues</b>				
300-36042-	TDOT Grant-Ral Mill/Big Creek Bridge (80/20)	206,221	10,973	-
300-36046-	TDOT Grant Navy Rd Streetscape II.00 (80/20)	50,441	-	-
300-36060-	TDOT Grant- Ral Mill 385 Xchange	56,498	45,304	-
300-36062-	TDOT Grant - Sykes Rd Paving (100)	475,715	-	-
300-36063-	TDOT Grant - Big Creek Church Rd Paving (80/20)	27,776	17,283	<b>959,200</b>
300-36064-	TDOT MPO Shelby Rd Bridge over Royster Creek (now ER/HIP)	22,783		-
300-36065-	SCG CDBG Grant for Park	-	-	-
300-36067-	TDOT Grant US 51 Multimodal	4,275	3,705	<b>948,765</b>
300-36069-	TDOT Grant - ADA Improvements Navy Rd - Vets-Bethuel (80/20)	38,640	6,800	<b>360,160</b>
300-36071-	SCG Grant - South Park Bp	-	-	-
300-36072-	TDOT Grant - Shelby Road Repaving (Now combined w/ 36075)	-	-	-
300-36074-	TDOT Grant - Wilkinsville Road (Us-51 To Vets) Repaving	-	-	-
300-36075-	TDOT Grant - Easley & Shelby Repaving	52,086	4,524	<b>812,796</b>
300-36086-	TDOT Grant for Navy Rd Streetscape Phase II.02 100/0	47,904	120,544	<b>2,613,380</b>
300-36087-	TDOT Grant - Shelby Rd Bridge Renovation - ER	492,925	2,032,407	-
300-36088-	TDOT Grant - Shelby Rd Bridge Renovation - HIP	85,653	1,253,743	-
300-36089-	SC Grant for Police Cameras	-	-	-
300-36091-	TDOT Grant for Navy Rd Streetscape Phase II.01	118,978	67,977	-
300-36093-	SCG CDBG Grant-Discovery Park	1,028,447	662,457	-
300-36095-	Lions Park Playground Grant	240,805		-
300-37001-	Interest Income	932	972	-
300-38050-	Misc. Revenue	36,612	-	-
300-37500-	Bond Proceeds	-	4,222,054	-
300-37501-	School Bond Proceeds	-	-	-
300-	Shelby Co. Reimburse for 911 CAD	-	-	<b>175,000</b>
300--	Grant - Wilkinsville Connector Road NEPA/Design	-	-	<b>170,000</b>
300--	Grant - Raleigh Millington Road Repaving NEPA/Design	-	-	<b>189,320</b>
300--	Grant - Wilkinsville Road Repaving NEPA/Design	-	-	<b>43,091</b>
300-	Grant - Wilkinsville Road (Us-51 To Veterans) Repaving	-	-	<b>334,656</b>
300--	Grant - Highway 51 at Big Creek Church TS NEPA/Design/Row	-	-	<b>69,650</b>
300--	Planned Use of Fund Balance	-	-	<b>3,126,338</b>
300-26100-	Deferred Revenue		(671,000)	
	<b>Total Revenues</b>	<b>2,986,691</b>	<b>7,777,743</b>	<b>9,802,356</b>
<b>Public Works Expenditures</b>				
300-41600-	Wilkinsville Connector Road NEPA/Design	-	-	<b>200,000</b>
300-41600-	Highway 51 at Big Creek Church TS NEPA/Design/Row	-	-	<b>81,941</b>
300-41600-108	Paving City Streets	890,590	-	<b>1,000,000</b>
300-41600-163	Navy Rd Streetscape Phase II.01	9,350	141	-
300-41600-171	City Match - SC Resiliency Grant		-	<b>955,000</b>
300-41600-201	Sykes Rd Paving	462,272	-	
300-41600-202	Big Creek Church Rd Paving	12,745	1,000	<b>1,199,000</b>
300-41600-203	Shelby Rd Bridge Renovation	2,698,358	3,192,574	-
300-41600-204	US 51 Multimodal (95%)	8,100	1,300	<b>998,700</b>
300-41600-206	ADA Improvements from Veterans to Bethuel on Navy Rd	25,345	8,800	<b>450,200</b>
300-41600-208	Shelby Road Repaving (Now combined w/211)	-	-	-
300-41600-210	Wilkinsville Road (Us-51 To Veterans) Repaving	-	-	<b>418,320</b>
300-41600-210	Wilkinsville Road Repaving NEPA/Design	-	-	<b>43,091</b>
300-41600-211	Easley & Shelby Repaving	36,069		<b>1,015,995</b>
300-41600-216	Navy Rd Streetscape Phase II.02	26,649	256,148	<b>2,613,380</b>
300-41600-404	City - Wilkinsville Rd sidewalk	110,710	-	

# Capital Improvement Program Fund

Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Proposed
300-43000-268-1	Raleigh Millington Road Repaving NEPA/Design	-	-	<b>222,729</b>
300-43120-241	MLGW LED Lighting	-	-	<b>680,000</b>
		4,280,188	3,459,963	<b>9,878,356</b>
	<b>Fire</b>			
300-41600-105	Relocate/Replace Fire Station #1	-	-	-
300-41600-188	ADA Improvements - Fire Admin/Station 1	-	-	<b>6,000</b>
300-41600-192	800 MHz radio upgrade - Fire Dept	-	-	-
300-41600-193	Replace Admin P/U Trucks - charge to 110-42100-941	-	-	-
300-41600-207	Fire Station 1 Improvements	30,000	-	-
300-41600-214	Fire Training Academy Improvements	10,739	-	-
300-41600-217	City - Fire Truck Restoration	-	14,480	-
300-41600-221	Breathing Air System compressor/Replacement Canisters	138,852	-	-
300-42200-333	TF&E - Replace Breathing Air Calibration Machine	-	-	-
300-42200-944	Fire Trucks			<b>750,000</b>
300-42200-944	Fire Fighting Vehicles (Aerial Truck)	-	-	-
300-42200-	Mobile Data Terminals (5) for Fire Equipment	-	-	-
300-42200-	Hydraulic Rescue Extraction Tool	-	-	-
		179,591	14,480	<b>756,000</b>
	<b>Police</b>			
300-41600-139	Police Cars - Charge to 110-42100-941		198,755	-
300-41600-215	Flock Cameras - CAD System		42,226	-
300-41600-	Upgrade CAD; Shelby Co. 911 to reimburse			<b>175,000</b>
		-	240,981	<b>175,000</b>
	<b>Library</b>			
300-41500-939	Library Improvements			-
300-41600-302	Mobile Shelving & Floor Renewal		44,055	-
		-	44,055	-
	<b>Parks and Recreation</b>			
300-41600-165	Park Renovations & Upgrades to Playground Equipment	63,635		<b>30,000</b>
300-41600-183	Biloxi Fields Expansion with Gym and 2 Ball Fields (South Park)			-
300-41600-223	City - Orgill Equipment Purchases	62,472		-
300-41600-196	Gym AC System	1,454		-
300-44420-265	R&M Grounds & Improvements - Lions park walking trail repave			<b>38,000</b>
300-44470-265	R&M Grounds & Improvements - Repaving Orgill Boat Ramp Parking			<b>120,000</b>
300-41600-301	Lions Park Playground		338,804	-
300-41600-403	SCG CDB Grant for Park (Discovery Nature Park)	1,081,822	118,964	-
300-44420-931	Roads, Street and Parking Lot - Millington Gym Repave & Expansion			<b>100,000</b>
300-44420-937	Parks & Rec Facilities - Aycock Play Structure - 2 bay swing and playground			<b>120,000</b>
300-44420-937	Parks & Rec Facilities - Oak Park Tennis Courts Replacement and Resurface			-
300-44470-937	Parks & Rec Facilities - Orgill Golf Course Repaving			<b>270,000</b>
		1,209,383	457,768	<b>678,000</b>
	<b>General</b>			
300-41600-179	Blight Removal			<b>20,000</b>
300-41600-186	Replacement of City Hall Accounting and Payroll Software			-
300-41600-186	Replacement of City Hall Servers per LGC			-
300-41600-138	Bond Issuance Costs			-
300-41600-171	In kind adjustment - Resiliency Grant			<b>(955,000)</b>
		-	-	<b>(935,000)</b>
	<b>Total Capital Expenditures</b>	5,669,162	4,217,247	<b>10,552,356</b>

# Capital Improvement Program Fund

Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Proposed
<b>Transfers</b>				
300-41600-751	Transfer to/from General Fund			(750,000)
300-41600-765	Transfer to Schools CIP		350,000	-
	<b>Total Transfers</b>	-	350,000	(750,000)
	<b>Total Capital Expenditures and Transfers</b>	<b>5,669,162</b>	<b>4,567,247</b>	<b>9,802,356</b>
	<b>Net Budget</b>	(2,682,471)	3,210,496	-

# Capital Improvement Program Fund

# 5 Year Plan

Acct		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
#	Account Name	Proposed	Proposed	Proposed	Proposed	Proposed
<b>Capital Improvements Fund - 300</b>						
<b>Revenues</b>						
300-36042-	TDOT Grant-Ral Mill/Big Creek Bridge (80/20)	-				
300-36046-	TDOT Grant Navy Rd Streetscape II.00 (80/20)	-				
300-36060-	TDOT Grant- Ral Mill 385 Xchange	-				
300-36062-	TDOT Grant - Sykes Rd Paving (100)	-				
300-36063-	TDOT Grant - Big Creek Church Rd Paving (80/20)	959,200				
300-36064-	TDOT MPO Shelby Rd Bridge over Royster Creek (now ER/HIP)	-				
300-36065-	SCG CDBG Grant for Park	-				
300-36067-	TDOT Grant US 51 Multimodal	948,765				
300-36069-	TDOT Grant - ADA Improvements Navy Rd - Vets-Bethuel (80/20)	360,160				
300-36071-	SCG Grant - South Park Bp	-				
300-36072-	TDOT Grant - Shelby Road Repaving (Now combined w/ 36075)	-				
300-36074-	TDOT Grant - Wilkinsville Road (Us-51 To Vets) Repaving	-				
300-36075-	TDOT Grant - Easley & Shelby Repaving	812,796				
300-36086-	TDOT Grant for Navy Rd Streetscape Phase II.02 100/0	2,613,380				
300-36087-	TDOT Grant - Shelby Rd Bridge Renovation - ER	-				
300-36088-	TDOT Grant - Shelby Rd Bridge Renovation - HIP	-				
300-36089-	SC Grant for Police Cameras	-				
300-36091-	TDOT Grant for Navy Rd Streetscape Phase II.01	-				
300-36093-	SCG CDBG Grant-Discovery Park	-				
300-36095-	Lions Park Playground Grant	-				
300-37001-	Interest Income	-				
300-38050-	Misc. Revenue	-				
300-37500-	Bond Proceeds	-				
300-	Shelby Co. Reimburse for 911 CAD	175,000				
300--	Grant - Wilkinsville Connector Road NEPA/Design	170,000				
300--	Grant - Raleigh Millington Road Repaving NEPA/Design	189,320				
300--	Grant - Wilkinsville Road Repaving NEPA/Design	43,091				
300-	Grant - Wilkinsville Road (Us-51 To Veterans) Repaving	334,656				
300--	Grant - Highway 51 at Big Creek Church TS NEPA/Design/Row	69,650				
300--	Planned Use of Fund Balance	3,126,338	-			
300-26100-	Deferred Revenue	-				
	<b>Total Revenues</b>	<b>9,802,356</b>	-	-	-	-
<b>Public Works Expenditures</b>						
300-41600-	Wilkinsville Connector Road NEPA/Design	200,000				
300-41600-	Highway 51 at Big Creek Church TS NEPA/Design/Row	81,941				
300-41600-108	Paving City Streets	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
300-41600-163	Navy Rd Streetscape Phase II.01	-				
300-41600-171	City Match - SC Resiliency Grant	955,000				
300-41600-201	Sykes Rd Paving					
300-41600-202	Big Creek Church Rd Paving	1,199,000				
300-41600-203	Shelby Rd Bridge Renovation	-				
300-41600-204	US 51 Multimodal (95%)	998,700				
300-41600-206	ADA Improvements from Veterans to Bethuel on Navy Rd	450,200				
300-41600-208	Shelby Road Repaving (Now combined w/211)	-				
300-41600-210	Wilkinsville Road (Us-51 To Veterans) Repaving	418,320				
300-41600-210	Wilkinsville Road Repaving NEPA/Design	43,091				
300-41600-211	Easley & Shelby Repaving	1,015,995				
300-41600-216	Navy Rd Streetscape Phase II.02	2,613,380				
300-41600-404	City - Wilkinsville Rd sidewalk					
300-43000-268-1	Raleigh Millington Road Repaving NEPA/Design	222,729				
300-43120-241	MLGW LED Lighting	680,000				
		<b>9,878,356</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Fire</b>						
300-41600-105	Relocate/Replace Fire Station #1			3,500,000		
300-41600-188	ADA Improvements - Fire Admin/Station 1	6,000				
300-41600-192	800 MHz radio upgrade - Fire Dept					
300-41600-193	Replace Admin P/U Trucks - charge to 110-42100-941			50,000		50,000
300-41600-207	Fire Station 1 Improvements					
300-41600-214	Fire Training Academy Improvements					
300-41600-217	City - Fire Truck Restoration					
300-41600-221	Breathing Air System compressor/Replacement Canisters					
300-42200-333	TF&E - Replace Breathing Air Calibration Machine		35,000			

# Capital Improvement Program Fund

# 5 Year Plan

Acct	Account Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		Proposed	Proposed	Proposed	Proposed	Proposed
300-42200-944	Fire Fighting Vehicles (Fire Pumper)	750,000	800,000			
300-42200-944	Fire Fighting Vehicles (Aerial Truck)				1,500,000	
300-42200-	Mobile Data Terminals (5) for Fire Equipment					
300-42200-	Hydraulic Rescue Extraction Tool					
		756,000	835,000	3,550,000	1,500,000	50,000
	<b>Police</b>					
300-41600-139	Police Cars (Charge to 110-42100-941 in current FY)	-	110,000	110,000	110,000	110,000
300-41600-215	Flock Cameras - CAD System					
300-42100	Upgrade CAD; Shelby Co. 911 to reimburse	175,000				
		175,000	110,000	110,000	110,000	110,000
	<b>Library</b>					
300-41500-939	Library Improvements* (Charge to 110-41500-939 in current FY)	-	35,000	25,000		
300-41600-302	Mobile Shelving & Floor Renewal	-				
		-	35,000	25,000	-	-
	<b>Parks and Recreation</b>					
300-41600-165	Park Renovations & Upgrades to Playground Equipment	30,000	30,000	30,000	30,000	30,000
300-41600-183	Biloxi Fields Expansion with Gym and 2 Ball Fields (South Park)	-				
300-41600-223	City - Orgill Equipment Purchases					
300-41600-196	Gym AC System	-				
300-44420-265	R&M Grounds & Improvements - Lions park walking trail repave	38,000				
300-44470-265	R&M Grounds & Improvements - Repaving Orgill Boat Ramp Parking	120,000				
300-41600-301	Lions Park Playground					
300-41600-403	SCG CDB Grant for Park (Discovery Nature Park)	-				
300-44420-931	Roads, Street and Parking Lot - Millington Gym Repave & Expansion	100,000				
300-44420-937	Parks & Rec Facilities - Aycock Play Structure - 2 bay swing and playground	120,000				
300-44420-937	Parks & Rec Facilities - Oak Park Tennis Courts Replacement and Resurface		270,000			
300-44470-937	Parks & Rec Facilities - Orgill Golf Course Repaving	270,000				
		-				
		678,000	300,000	30,000	30,000	30,000
	<b>General</b>					
300-41600-179	Blight Removal	20,000				
300-41600-186	Replacement of City Hall Accounting and Payroll Software	-				
300-41600-186	Replacement of City Hall Servers per LGC					
300-41600-138	Bond Issuance Costs	-				
300-41600-171	In kind adjustment - Resiliency Grant	(955,000)				
		(935,000)	-	-	-	-
	<b>Total Capital Expenditures</b>	10,552,356	2,280,000	4,715,000	2,640,000	1,190,000
	<b>Transfers</b>					
300-41600-751	Transfer to/from General Fund	(750,000)	(2,280,000)	(4,690,000)	(2,640,000)	(1,190,000)
300-41600-765	Transfer to Schools CIP	-				
	<b>Total Transfers</b>	(750,000)	(2,280,000)	(4,690,000)	(2,640,000)	(1,190,000)
	<b>Total Capital Expenditures and Transfers</b>	9,802,356	-	25,000	-	-
	<b>Net Budget</b>	-	-	(25,000)	-	-
*300-41500-939	Library FY 26 - 10 tables, 40 chairs, 6 lounge chairs for common area (\$25,000) and remodel of staff restroom (\$10,000)					
	Library FY 27 - Remodel of staff breakroom (\$20,000), locked storage for janitorial supplies (\$1,000), new break table and chairs (\$2,000), new standing desk for Director's office (\$1,000), storage furniture for kids program supplies (\$1,000)					

303 CIP - Middle School Project - USDA Loan Fund			
Category	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Revenues	-	26,000,000	<b>18,200,000</b>
Capital Expenditures	-	-	<b>1,196,400</b>
Net Transfers	-	-	<b>17,003,600</b>
<b>Net</b>	-	26,000,000	-
<b>Planned use of Fund Balance</b> <i>(contained in Revenues)</i>	-	-	<b>17,300,000</b>
<b>June 30 Fund Balance</b>	-	26,000,000	<b>8,700,000</b>

This fund accounts for the management of the Millington Middle School Project which will be funded by a USDA Loan.

# CIP - Middle School Project - USDA Loan

Line Item Detail

Acct		FY 2023	FY 2024	FY 2025
#	Account Name	Actual	Forecast	Proposed
<b>CIP - Middle School Project - USDA Loan</b>				
<b>Revenues</b>				
303-36111	School USDA Loan-Interest Revenue	-		<b>900,000</b>
303-36921-	School USDA Loan-Bond Proceeds		26,000,000	-
303--	Planned Use of Fund Balance	-	-	<b>17,300,000</b>
<b>Total Revenues</b>		-	26,000,000	<b>18,200,000</b>
<b>Expenditures</b>				
303-49301-685	School USDA Loan-Interest on Debt			<b>1,196,400</b>
<b>Total Capital Expenditures</b>		-	-	<b>1,196,400</b>
<b>Transfers</b>				
303-51611-765	School USDA Loan-Trsf to School			<b>17,003,600</b>
<b>Total Transfers</b>		-	-	<b>17,003,600</b>
<b>Total Capital Expenditures and Transfers</b>		-	-	<b>18,200,000</b>
<b>Net Budget</b>		-	26,000,000	-

CIP - Middle School Project - USDA Loan

## 5 Year Plan

Acct #	Account Name	FY 2025 Proposed	FY 2026 Proposed	FY 2027 Proposed	FY 2028 Proposed	FY 2029 Proposed
	<b>Capital Improvements Fund - 300</b>					
	<b>Revenues</b>					
303-36111	School USDA Loan-Interest Revenue	900,000				
303-36921-	School USDA Loan-Bond Proceeds	-				
303-	Planned Use of Fund Balance	17,300,000	7,800,000			
	<b>Total Revenues</b>	18,200,000	7,800,000	-	-	-
	<b>Expenditures</b>					
303-49301-685	School USDA Loan-Interest on Debt	1,196,400	1,196,400			
	<b>Total Capital Expenditures</b>	1,196,400	1,196,400	-	-	-
	<b>Transfers</b>					
303-51611-765	School USDA Loan-Trsf to School	17,003,600	6,603,600			
	<b>Total Transfers</b>	17,003,600	6,603,600	-	-	-
	<b>Total Capital Expenditures and Transfers</b>	18,200,000	7,800,000	-	-	-
	<b>Net Budget</b>	-	-	-	-	-