

Adopted Budget Fiscal Year 2025



Terry Jones, Mayor

Table of Contents

Introduction

City Officials.....	1
City Limits – Aerial View	3
General Information	4
Millington’s Government	4
Fiscal Year	4
Basis of Budgeting.....	4
Budget Process.....	6
Budgetary Control.....	6
Operating Budget.....	6
Revenues	7
Expenditures and Expenses.....	7
Capital Improvement Program	7
Financing	8
Debt Management	8
Fiscal Year Budget Highlights	9
Summary of Full Time and Elected Positions	10
Organizational Chart	11
Organizational Chart – Municipal Schools	12
Outstanding Debt	13
Proposed Budget by Fund	14

General Fund

Summary	16
General Fund Revenue	19
Finance and Administration	24
General Government	26
Courts	28
Planning and Economic Development	30
Personnel.....	32
Library	34
Special Projects.....	36
Police.....	38
Fire	40

General Fund, continued

Public Works

Administration and Shop	42
Support Services	44
Operations/Streets Personnel.....	46
Streets/Parks Operating Expenses	48

Parks and Recreation

Administration and Programs	50
Athletic Programs	52
Adult Programs.....	54
Parks/Sports Fields	56
Baker Community Center.....	58
Farmers Market and Discovery Park	60
Orgill Park and Golf Course	62

Debt Service.....	64
-------------------	----

Special Revenue Funds

State Drug Fund	66
DEA Drug Fund.....	68
State Street Aid Fund	70
Storm Water Fund	72
Sanitation Fund.....	74

School Funds

General Purpose School Fund	77
School Federal Projects Fund	88
School Nutrition Fund	94
School Capital Projects Fund	96

Enterprise Funds

Water and Sewer Full Time Staffing Detail	98
Water Fund	99
Sewer Fund.....	103

Capital Improvements Funds

Capital Improvement Program Fund	108
CIP – Middle School Project – USDA Loan Fund	114

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

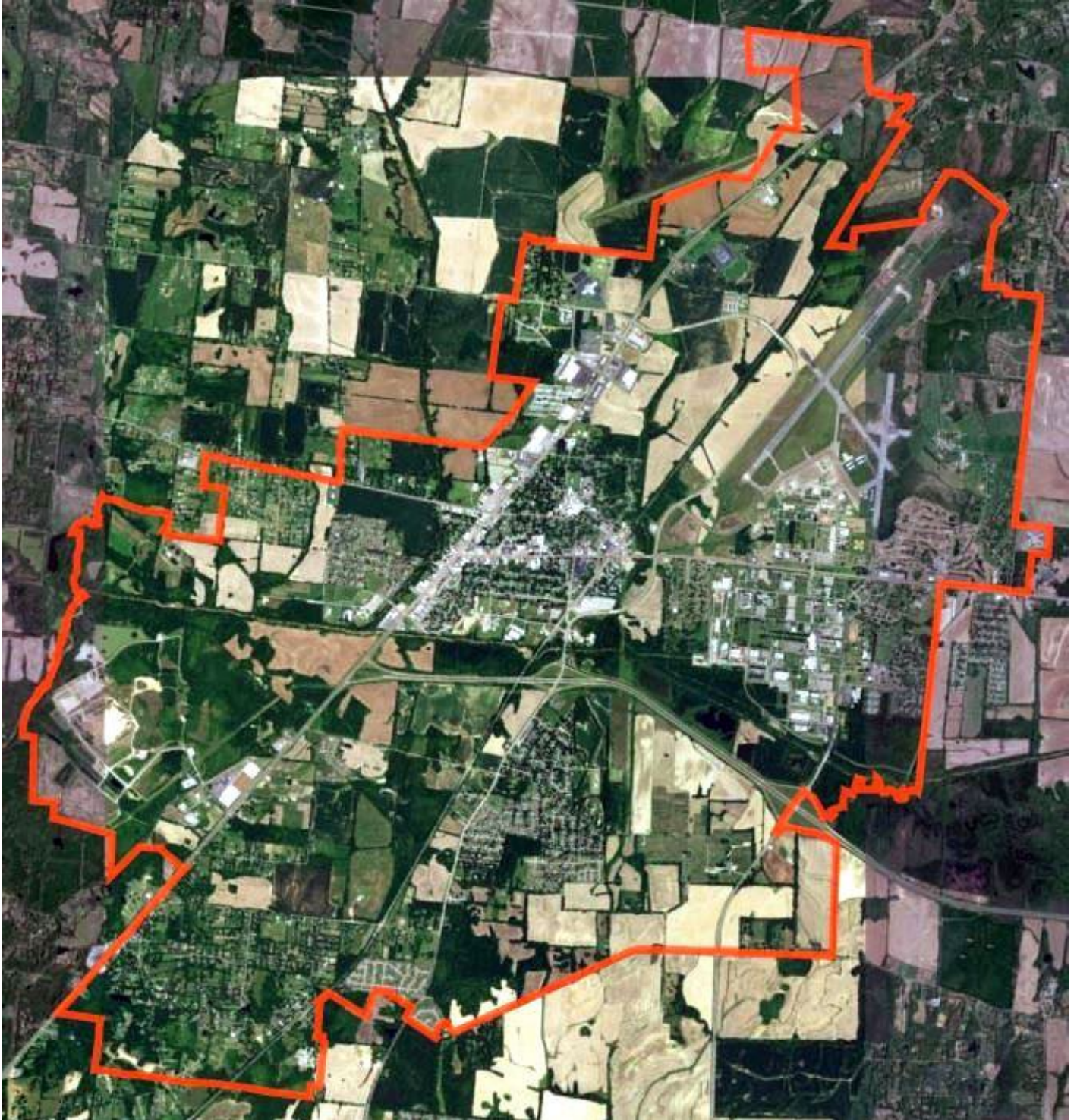
Gary Graves, Public Safety & Fire
C. Wayne Cole, Public Works
Marc Pendley, Finance and Administration
Chris Stokes, Chief of Police
Tammy Walls, Manager - Parks & Recreation

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	<u>10</u>
Total City Positions	<u>144</u>

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

Municipal Schools

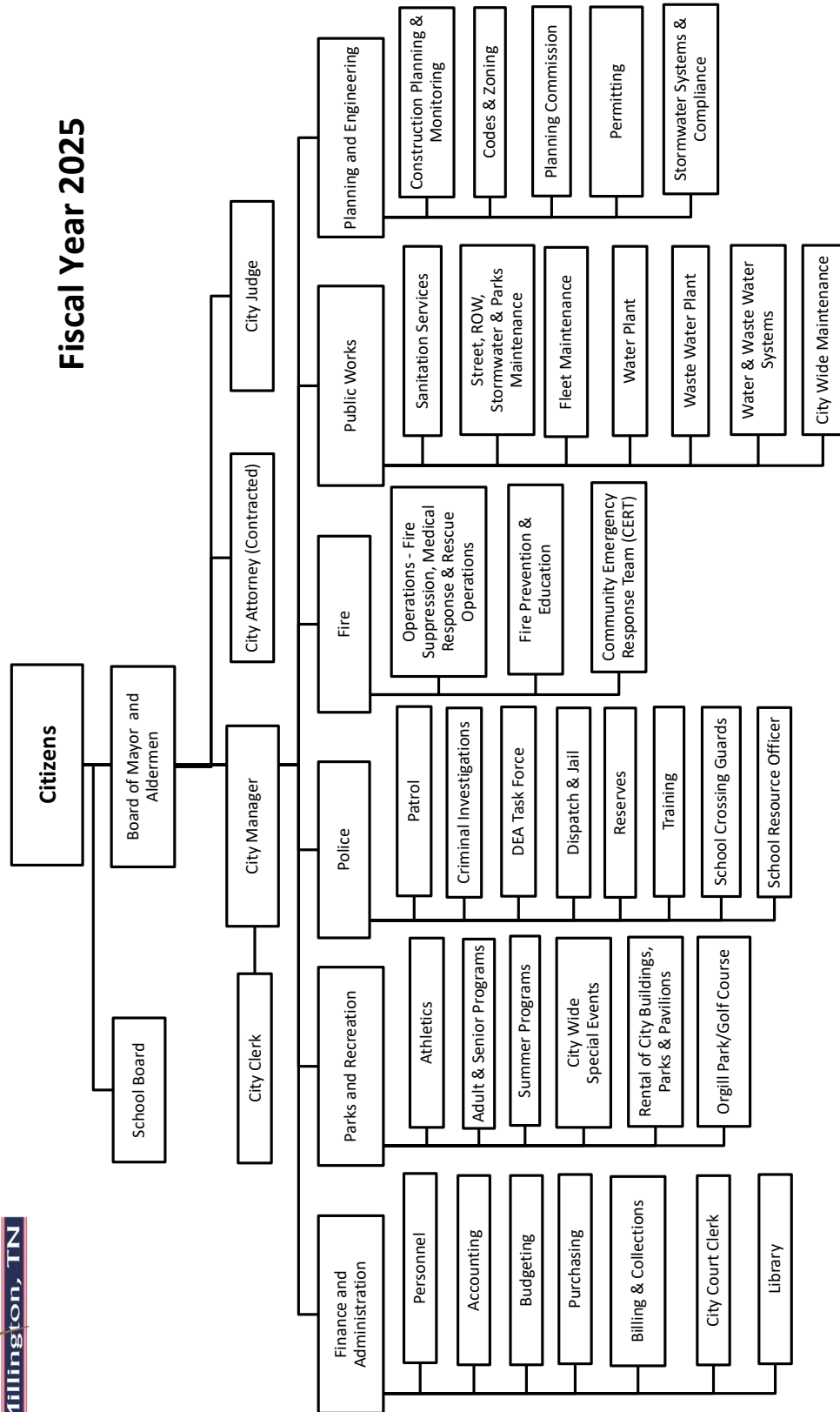
General Purpose School Fund	297
School Federal Projects Fund	22
School Nutrition Fund	<u>31</u>
Total School Positions	<u>350</u>

ORGANIZATIONAL CHART

City of Millington

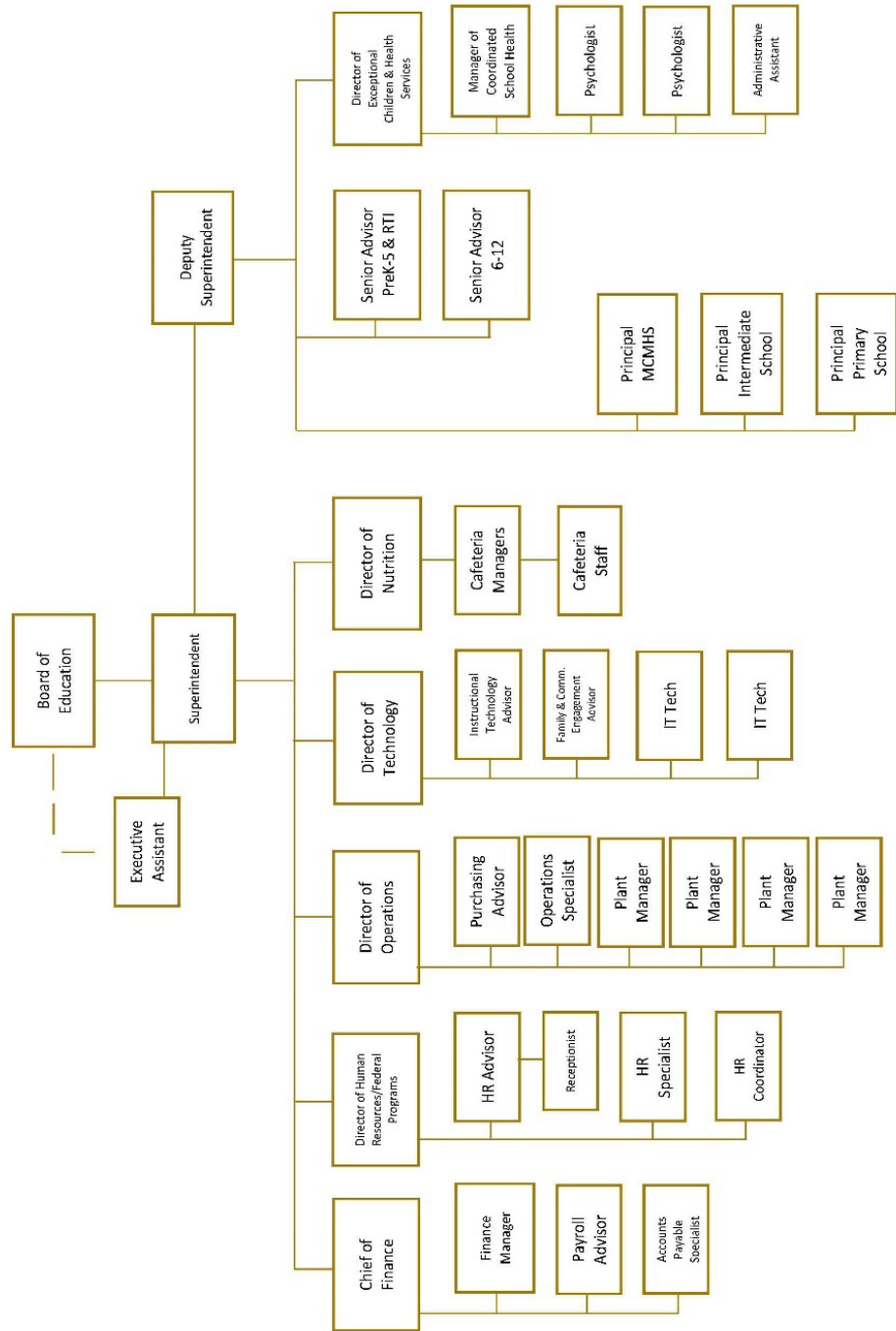


Fiscal Year 2025





MMSD Leadership Chart 2022-23



Outstanding Debt and FY25 Debt Service Amounts
As of June 30, 2024

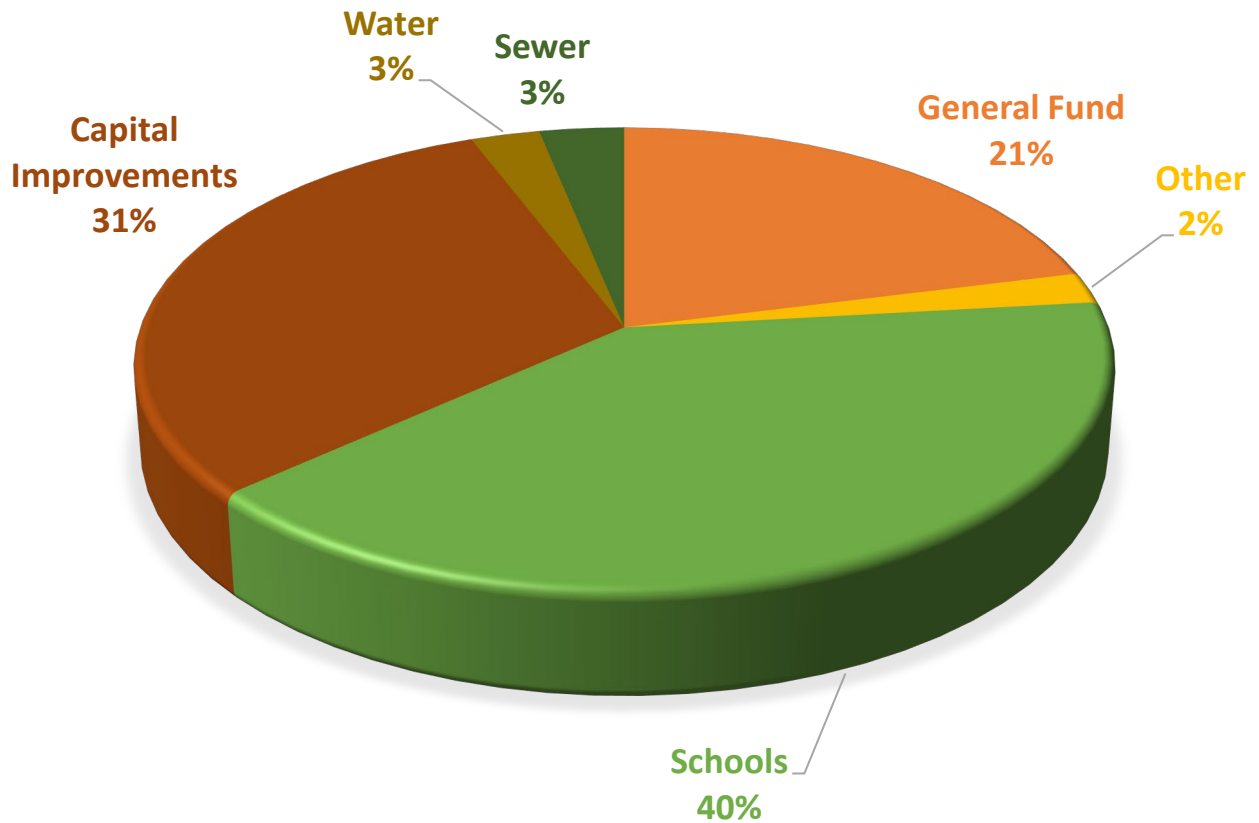
						FY 2025 Debt Service Payments		
		Issued and Not Drawn	Amount Outstanding at 6/30/24	Interest Rate	Payment Fund	Principal	Interest	Total Debt Service
Loan Agreements - General Government - General Fund								
1	\$1,150,000 TMBF / 20 Year Loan Agreement from First Horizon Bank NA through TML, issued 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
Total General Government Loan Agreements		-	12,720,600			990,800	329,060	1,319,860
Loan Agreements - Schools - General Fund - General Purpose Schools								
5	18 Year Refunding Loan Agreement for Schools Only from Security Bank and Trust Company through TML, issued October 29, 2020 / 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 interst 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
Total Schools Loan Agreements		-	27,655,000			84,000	1,235,680	1,319,680
Total Loan Agreements backed by General Government			40,375,600			1,074,800	1,564,740	2,639,540
Loan Agreement - Water Fund - Enterprise Fund -								
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
Total Water Fund Loans		9,215,000	3,906,000			456,000	96,869	552,869
State Revolving Loan Fund - Sewer Fund - Enterprise Fund								
7	State Revolving Loan Fund - SRF 11-271 approved November 1, 2011 for renovations at Sewer Plant	-	1,629,862	1.49%	Sewer Fund	140,244	22,080	162,324
Total Sewer Fund Loans		-	1,629,862			140,244	22,080	162,324
Total Enterprise Fund Loans		9,215,000	5,535,862	-		596,244	118,949	715,193
Total Outstanding Debt		\$ 9,215,000	\$ 45,911,462			\$ 1,671,044	\$1,683,689	\$ 3,354,733
			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			\$ 1,671,044	\$1,683,689	\$ 3,354,733

Proposed Budget by Fund

Expenditures and Transfers to Other Funds

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

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.

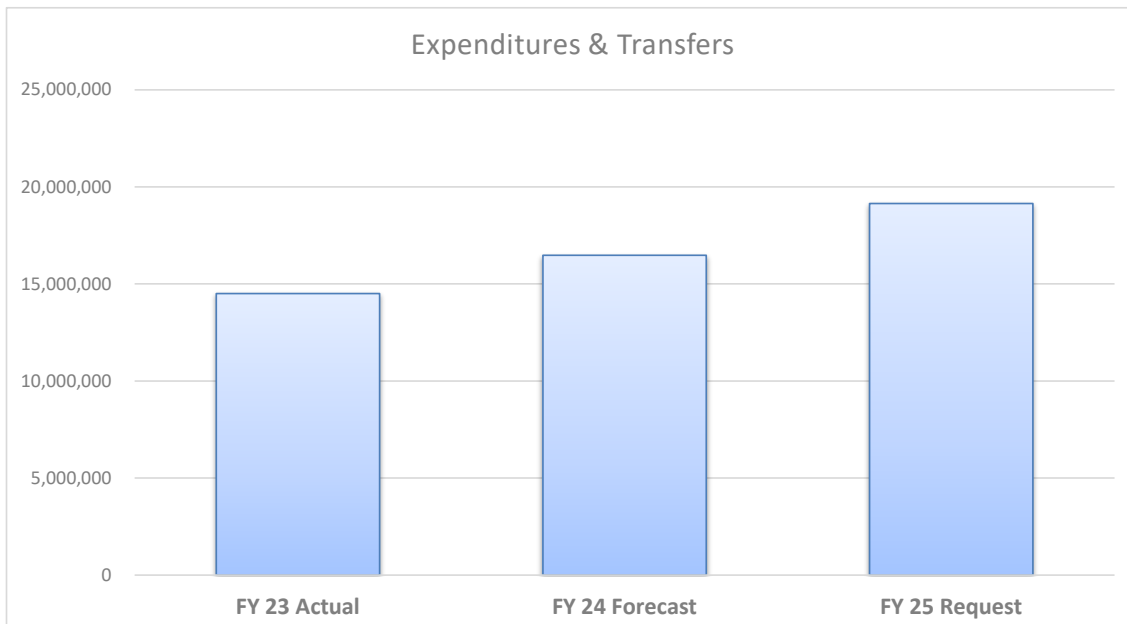
"Other" includes the State Drug Fund, DEA Drug Fund, State Street Aid, Stormwater and Sanitation.

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
Total Expenditures	13,314,421	15,887,145	17,680,733
Transfers	1,190,657	590,198	1,463,500
Total Expenditures and Transfers	14,505,078	16,477,343	19,144,233
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.

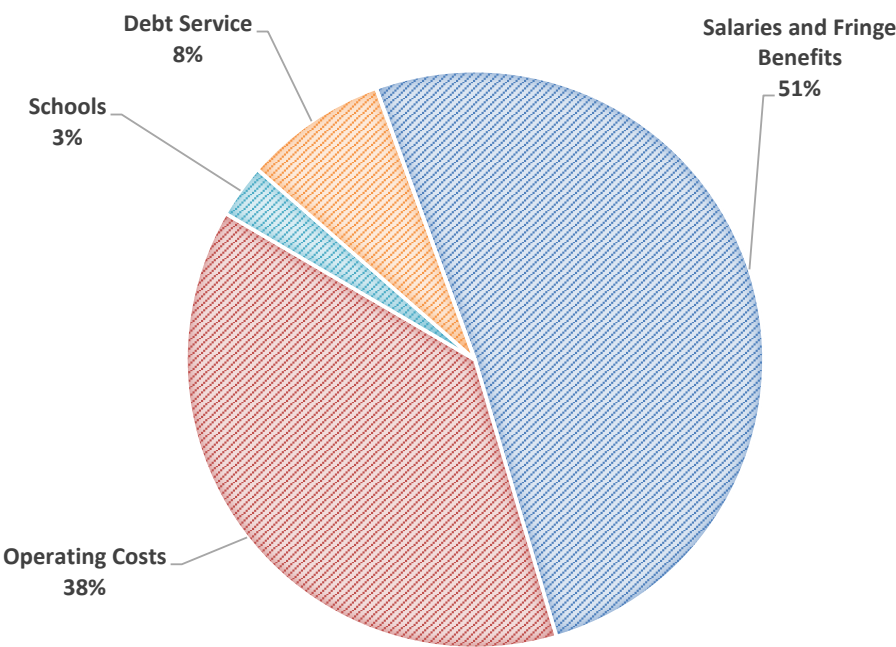


General Fund

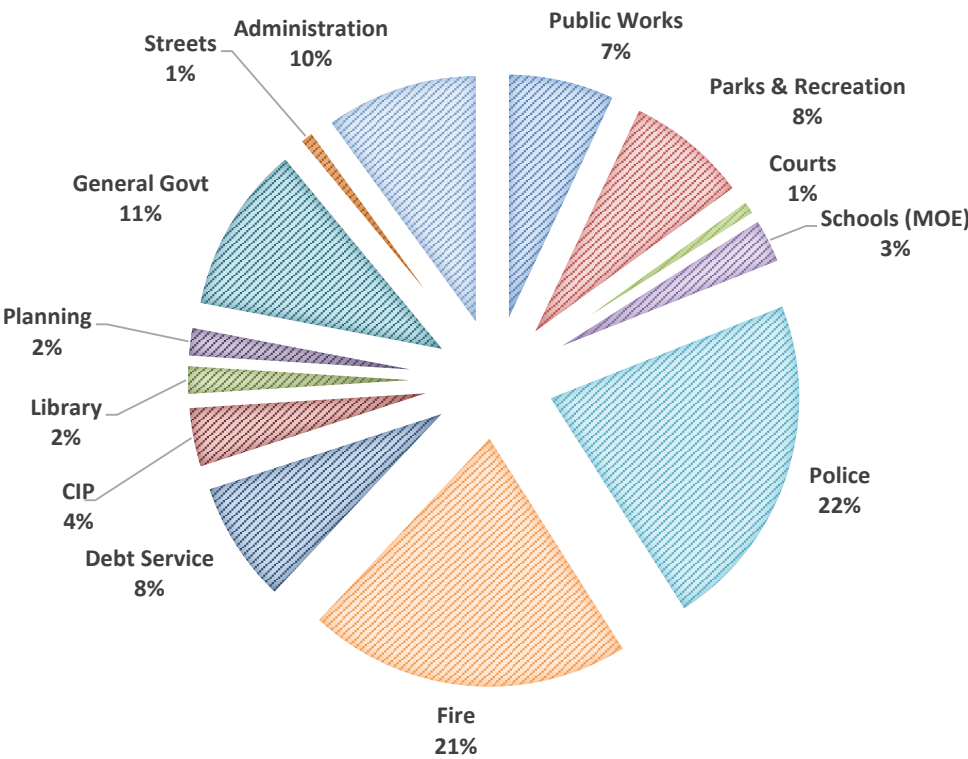
Summary

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

GENERAL FUND COST BY TYPE



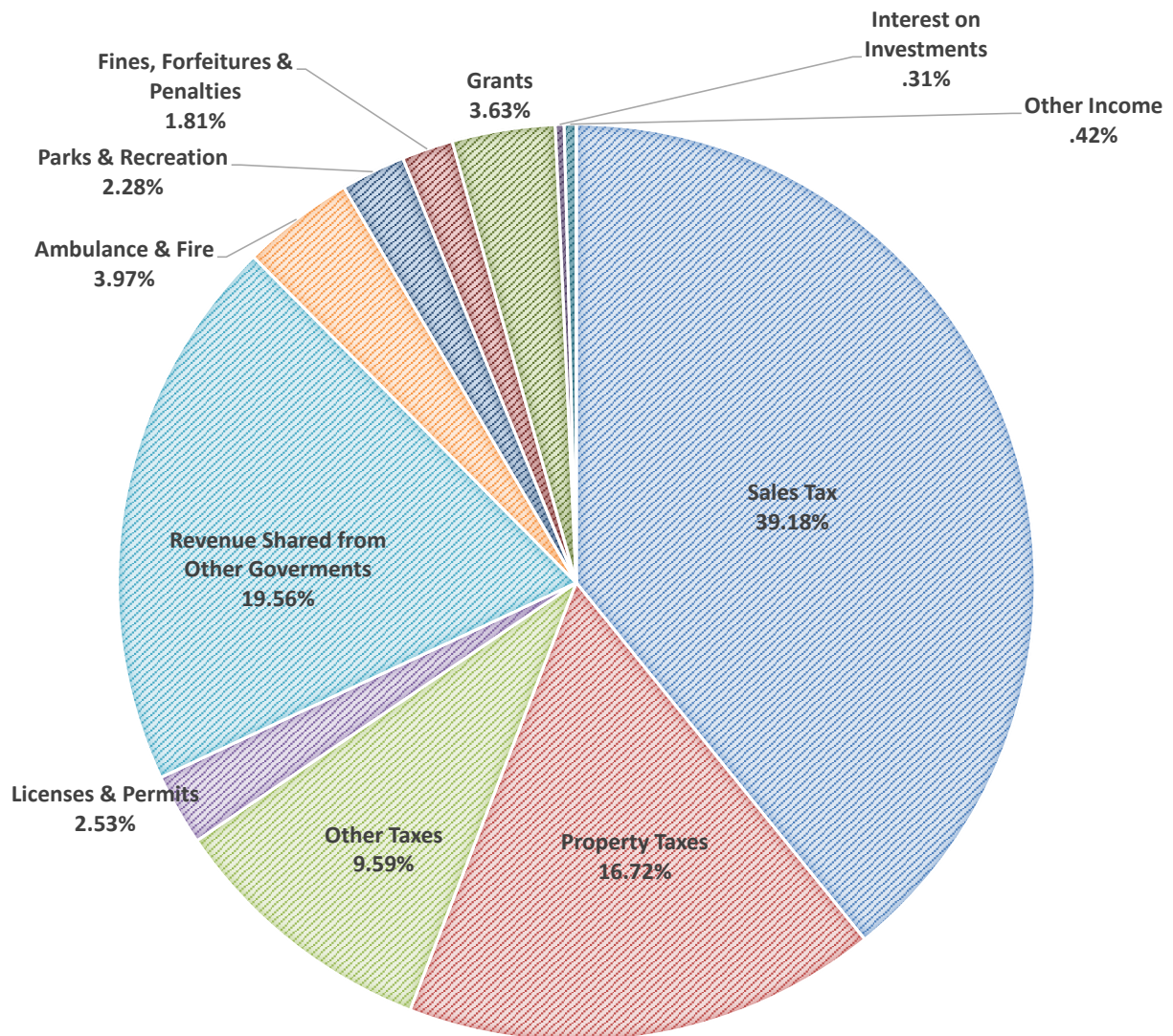
COST BY FUNCTION



Operating Budget - General Fund Revenues

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

Source of General Fund Revenues



General Fund

Revenue Detail

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

General Fund

Revenue Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Budget
General Fund 110				
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
	INTERGOVERNMENTAL REVENUE	2,459,750	2,281,600	5,065,633
Charges for Services				
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
	CHARGES FOR SERVICES	185,465	420,400	435,800
Fines, Forfeitures & Penalties				
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
	FINES, FORFEITURES & PENALTIES	412,038	342,100	346,500
Grants				
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 #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Budget
General Fund 110				
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			
	GRANTS	68,350	23,118	135,000
Interest on Investments				
110-37001-	Interest Income	55,881	60,000	60,000
	INTEREST on INVESTMENTS	55,881	60,000	60,000
Other Income				
110-38001-	Antenna Rental Income	26,082	25,000	26,000
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	20,000
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	35,000
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	-	-
	OTHER INCOME	332,506	281,728	81,000
110-38990-	Planned Use of Fund Balance	-		-
	TOTAL GENERAL FUND REVENUE	16,066,779	16,059,946	19,144,233
*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 reimbursemnt 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	1,010,820
Operations	410,718	449,094	975,055
Total	1,160,049	1,229,080	1,985,875
Full Time Staffing Level	10	10	11

Full Time Staffing Detail

Job Title	Grade	Number
City Manager	11	1
Exectutive 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
Full time Staffing Level		11

Elected Staffing Detail

Mayor - Elected	E1	1
Alderman - Elected	E2	7
Elected Staffing Level		8

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
	Total Personnel	749,331	779,986	1,010,820
	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
	Total Operations	410,718	449,094	975,055
	Total Finance And Administration	1,160,049	1,229,080	1,985,875
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	250,000
Operations	1,952,925	321,765	1,933,701
Total Expenditures	2,115,536	576,765	2,183,701
Transfers	1,190,657	590,198	1,463,500
Total	3,306,193	1,166,963	3,647,201

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

General Fund

General Govt Section Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 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
	Total Personnel	162,611	255,000	250,000
	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
	Total Operations Expenditures	1,952,925	321,765	1,933,701
	Total Expenditures	2,115,536	576,765	2,183,701
	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
	Total Transfers	1,190,657	590,198	1,463,500
	Total General Government	3,306,193	1,166,963	3,647,201
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	166,192
Operations	34,395	30,306	64,700
Total	194,737	187,596	230,892
Staffing Level	2	2	2

Full Time Staffing Detail

Job Title	Grade	Number
Court Clerk	5	1
Assistant Court Clerk	3	1
Staffing Level		2

General Fund

Courts Section Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
	COURTS (41200)			
	SALARIES & WAGES			
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	-	-	
	Total Compensation	131,135	129,295	134,263
	FRINGE BENEFITS			
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	-	-	
	Total Fringe Benefits	29,207	27,995	31,929
	Total Personnel	160,342	157,290	166,192
	OPERATING EXPENDITURES			
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
	Total Operations	34,395	30,306	64,700
	Total Courts	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	110,907
Operations	194,721	146,059	200,000
Total	203,622	227,338	310,907
Staffing Level	1.5	1	1

Full Time Staffing Detail		
Job Title	Grade	Number
City Planner	6	1
	Staffing Level	1

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
	Total Personnel	8,901	81,279	110,907
	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
	Total Operations	194,721	146,059	200,000
	Total Planning & Economic Development	203,622	227,338	310,907
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	15,600
Total	7,578	4,806	15,600

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
	Total Operations	7,578	4,806	15,600
	Total Personnel Department	7,578	4,806	15,600
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	428,151
Total	379,859	391,046	428,151

Acct		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
	Total Operations	379,859	391,046	428,151
	Total Library	379,859	391,046	428,151
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	5,900	3,049,480	-

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	-
	Total Operations	5,900	3,049,480	-
	Total Special Projects	5,900	3,049,480	-
	*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	2,816,049	3,244,530	4,384,893
Staffing Level	44	44	44

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

*Includes items that may be refunded by Grants

General Fund

Police Department Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
	POLICE DEPARTMENT (42100)			
110-42100-111	Salaries	1,610,694	1,861,845	2,318,851
110-42100-114	Workers Comp Pay	-	-	
110-42100-118	Overtime	174,950	173,574	200,000
110-42100-129	School Crossing Guards	18,708	23,234	27,106
110-42100-135	Holiday Pay	43,413	101,729	84,000
110-42100-136	Vacation Pay at Retirement	6,188	20,805	24,272
110-42100-137	Police Supplement Pay	12,000	-	-
	Total Compensation	1,865,953	2,181,186	2,654,229
	FRINGE BENEFITS			
110-42100-151	Health Insurance	155,590	163,554	200,000
110-42100-152	Life Insurance	15,287	14,823	17,500
110-42100-153	FICA	110,849	127,832	143,769
110-42100-154	Medicare	25,924	29,895	33,623
110-42100-155	Retirement	189,573	202,232	233,972
110-42100-161	Police Dept - Retiree Insurances	28,635	13,006	30,000
	Total Fringe Benefits	525,858	551,343	658,864
	Total Personnel	2,391,811	2,732,530	3,313,093
	OPERATING EXPENDITURES			
110-42100-180	Training & Travel	30,372	40,000	40,000
110-42100-222	PD - Special Investigation Expense	-	200	1,500
110-42100-235	Memberships/Dues/Licenses	1,175	2,000	3,000
110-42100-241	Utilities	22,911	25,000	30,000
110-42100-245	Telephone	45,548	45,000	45,000
110-42100-256	Contracted Services	16,792	43,000	46,000
110-42100-260	R & M Equipment	3,475	7,800	8,000
110-42100-261	R & M Vehicle	22,770	15,000	18,000
110-42100-262	Property Maintenance	23,338	25,000	25,000
110-42100-263	Lease & Maintenance Agreements	106,619	108,000	135,000
110-42100-285	Fuel Billed by Public Works	61,103	70,000	70,000
110-42100-289	Repairs by PW Shop	23,008	20,000	20,000
110-42100-310	Office & Operational Supplies	9,561	14,000	14,000
110-42100-313	Medical & Safety Supplies	975	2,000	2,500
110-42100-323	Jail Expense	3,344	12,000	12,000
110-42100-326	Uniforms	27,924	36,000	36,000
110-42100-328	Ammunition and Range Costs	4,874	10,000	10,000
110-42100-331	Gas & Oil (purchased direct)	-		
110-42100-333	Tools, Furniture & Equipment	1,764	15,000	15,000
110-42100-334	Vehicle Towing	4,555	5,000	6,500
110-42100-336	TBI - Sex Offender Fee	-		500
110-42100-941	Transportation Equipment - Police Cars	-	-	310,000
110-42100-943	Police Dept Equipment Purchases *	14,130	17,000	223,800
	Total Operations	424,238	512,000	1,071,800
	Total Police	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	2,678,560
Operations	1,149,072	1,179,265	1,252,340
Total	3,510,367	3,598,077	3,930,900
Staffing Level	28	28	28

Full Time Staffing Detail

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

General Fund

Fire Department Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
	FIRE DEPARTMENT (42200)			
	SALARIES & WAGES			
110-42200-111	Salaries	1,524,925	1,516,137	1,750,009
110-42200-114	Workers Comp Pay	-	-	-
110-42200-118	Overtime	251,140	270,046	300,000
110-42200-124	Salaries (Part Time)	-	-	-
110-42200-135	Salaries (Holiday)	54,569	85,947	61,704
110-42200-136	Vacation Pay at Retirement	14,725	11,674	12,000
110-42200-137	Fire Pay Supplement	18,400	-	-
	Total Compensation	1,863,759	1,883,804	2,123,713
	FRINGE BENEFITS			
110-42200-151	Health Insurance	162,489	162,296	163,000
110-42200-152	Life Insurance	14,223	14,422	15,100
110-42200-153	FICA	109,867	124,874	131,670
110-42200-154	Medicare	25,210	29,204	30,794
110-42200-155	Retirement	185,747	204,212	214,283
110-42200-157	Unemployment Comp	-	-	-
	Total Fringe Benefits	497,536	535,008	554,847
	Total Personnel	2,361,295	2,418,812	2,678,560
	OPERATING EXPENDITURES			
110-42200-180	Training & Travel	17,587	13,086	20,000
110-42200-191	Education/Outreach/Public Relations	2,020	-	2,700
110-42200-214	Ambulance Service *	669,555	669,555	669,555
110-42200-215	Dispatch Service *	202,943	165,948	212,135
110-42200-235	Memberships/Dues/Licenses	1,540	1,950	1,950
110-42200-241	Utilities	36,542	45,866	46,000
110-42200-245	Telephone	18,694	20,604	21,000
110-42200-256	Contracted Services	289	-	-
110-42200-260	R & M Equipment	18,581	10,082	22,000
110-42200-261	R & M Vehicle	37,451	101,862	45,000
110-42200-262	Property Maintenance	24,143	14,160	24,000
110-42200-263	Lease & Maintenance Agreements	19,739	30,180	24,000
110-42200-285	Fuel Billed by Public Works	24,630	25,850	25,000
110-42200-289	Repairs by PW Shop	1,284	-	2,000
110-42200-310	Office & Operational Supplies	8,046	13,704	11,000
110-42200-313	Medical & Safety Supplies	28,364	21,126	35,000
110-42200-326	Uniforms	21,552	28,856	23,000
110-42200-331	Gas & Oil (purchased direct)	-	-	-
110-42200-333	Tools, Furniture & Equipment	10,182	4,416	12,000
110-42200-941	Transportation Equipment (Vehicles)*	-	-	50,000
110-42200-943	Equipment Purchases (Breathers)	5,930	12,020	6,000
	Total Operations	1,149,072	1,179,265	1,252,340
	Total Fire	3,510,367	3,598,077	3,930,900
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	341,350
Operations	72,385	214,044	188,500
Total	328,131	559,406	529,850
Staffing Level	5	5	5

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

General Fund

Public Works -Admin and Shop Section Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
	Admin and Shop			
	PUBLIC WORKS (43000)			
	SALARIES & WAGES			
110-43000-111	Salaries	253,122	337,490	327,928
110-43000-136	Vacation Pay at Retirement	-	-	
110-43000-143	Allocate PW Director	(75,952)	(88,610)	(75,952)
	Total Compensation	177,170	248,880	251,976
	FRINGE BENEFITS			
110-43000-151	Health Insurance	31,541	36,102	28,000
110-43000-152	Life Insurance	3,289	2,436	3,200
110-43000-153	FICA	14,647	19,584	20,332
110-43000-154	Medicare	3,426	4,580	4,755
110-43000-155	Retirement	25,673	33,780	33,088
	Total Fringe Benefits	78,576	96,482	89,374
	Total Personnel	255,746	345,362	341,350
	OPERATING EXPENDITURES			
110-43000-180	Training & Travel	245	-	1,000
110-43000-241	Utilities	19,699	18,956	25,000
110-43000-245	Telephone	3,766	4,384	5,500
110-43000-260	R & M Equipment	(2,490)	950	1,000
110-43000-261	R & M Vehicle	(1,755)	10,978	5,000
110-43000-262	Property Maintenance	28,046	66,004	50,000
110-43000-263	Lease & Maintenance Agreements	702	16,894	15,000
110-43000-285	Fuel Billed by Public Works	(194,913)	(200,694)	(230,000)
110-43000-286	Gas Purchases	111,147	134,066	150,000
110-43000-287	Diesel Purchases	66,080	93,746	115,000
110-43000-288	Inventory Purchases	116,389	124,916	125,000
110-43000-289	Repairs by PW Shop	(106,558)	(100,162)	(125,000)
110-43000-310	Office & Operational Supplies	12,187	14,808	15,000
110-43000-325	Dog & Animal Control Expense	-	60	500
110-43000-326	Uniforms	4,830	7,218	5,500
110-43000-331	Gas & Oil (purchased direct)	4,602	4,282	5,000
110-43000-332	Shop Supplies	6,533	7,638	10,000
110-43000-333	Tools, Furniture & Equipment*	3,875	10,000	15,000
110-43000-941	Transportation Equipment			-
110-43000-943	Major Equipment Purchases	-	-	-
	Total Operations	72,385	214,044	188,500
	Total Public Works - Admin/Shop	328,131	559,406	529,850
333*	FY24 Cameras			

Operating Budget

PUBLIC WORKS - Support Services (43001)

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

Full Time Staffing Detail		
Job Title	Grade	Number
Maintenance Technician	4	1
Maintenance Assistant	4	1
Staffing Level		2

Operating Budget

PUBLIC WORKS - Operations/Streets (43002)

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

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

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

Operating Budget

PUBLIC WORKS - Streets/Parks (43003)

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

General Fund

Public Works - Streets/Parks Section

Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
	PUBLIC WORKS - Streets/Parks (43003)			
	OPERATING EXPENDITURES			
110-43003-260	R&M Equipment	-	-	1,000
110-43003-261	R&M Vehicle	-	200	2,500
110-43003-262	Property Maintenance	1,675	1,902	15,000
110-43003-285	Fuel Billed by Public Works	4,163	4,026	5,000
110-43003-289	Repairs by Public Works	1,590	140	1,500
110-43003-310	Office & Operational Supplies	236	236	500
110-43003-326	Uniforms	250	-	1,000
110-43003-331	Gas & Oil (purchased direct)	-	-	
110-43003-333	Tools, Furniture & Equipment	730	-	1,000
110-43003-941	Transportation Equipment*	-	-	150,000
	Total Operations	8,644	6,504	177,500
	Total PW - Streets/Parks	8,644	6,504	177,500
941*	New dump truck 1ton or used duce			

Operating Budget

PARKS & RECREATION
ADMINISTRATION & PROGRAMS (44401)

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

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

General Fund

Parks and Recreation - Admin and Programs Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
	PARKS & RECREATION			
	ADMINISTRATION & PROGRAMS (44401)			
	SALARIES & WAGES			
110-44401-111	Salaries	251,936	267,964	355,207
110-44401-118	Overtime	-	258	500
110-44401-124	Part Time Labor	1,056	1,000	25,000
110-44401-136	Vacation Pay at Retirement	2,440	-	-
	Total Compensation	255,432	269,222	380,707
	FRINGE BENEFITS			
110-44401-151	Health Insurance	27,491	27,298	29,000
110-44401-152	Life Insurance	2,257	2,314	2,400
110-44401-153	FICA	14,669	15,096	22,023
110-44401-154	Medicare	3,431	3,531	5,151
110-44401-155	Retirement	25,536	28,483	35,840
110-44401-157	Unemployment Comp	-	-	-
	Total Fringe Benefits	73,384	76,723	94,414
	Total Personnel	328,816	345,945	475,121
	OPERATING EXPENDITURES			
110-44401-180	Training & Travel	2,889	3,336	8,500
110-44401-235	Memberships/Dues/Licenses	45	600	1,200
110-44401-245	Telephone	5,677	5,770	6,000
110-44401-252	Legal & Professional Services	-	-	-
110-44401-256	Contracted Services	5,025	10,750	15,000
110-44401-256-1	Contracted Services - Goat Days	4,065	9,064	12,000
110-44401-260	R & M Equipment	-	-	2,000
110-44401-261	R & M Vehicle	-	-	1,000
110-44401-263	Lease & Maintenance Agreements	1,809	1,386	2,500
110-44401-285	Fuel Billed by Public Works	2,986	3,792	5,000
110-44401-289	Repairs by PW Shop	760	-	3,000
110-44401-310	Office & Operational Supplies	6,765	5,986	12,200
110-44401-310-1	Office & Oper Supp - Goat Days	2,377	5,092	4,500
110-44401-311	Concessions	-	958	1,200
110-44401-326	Uniforms	1,239	-	3,500
110-44401-331	Gas & Oil (purchased direct)	40	-	50
110-44401-333	Tools, Furniture & Equipment	274	188	500
110-44401-333-1	Tools, Furn & Equip - Goat Days	3,667	5,400	4,500
110-44401-350-1	Supplies - Goat Days Gift Shop	3,500	5,866	5,000
110-44401-496	YMCA Grant	-	20,000	20,000
110-44401-498	Freedom Celebration *	11,670	1,000	30,000
110-44401-941	Transportation Equipment (Vehicles)	-	-	-
	Total Operations	52,788	79,188	137,650
	Total Admin and Programs	381,604	425,133	612,771
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	31,219
Operations	12,140	13,000	17,000
Total	21,409	31,301	48,219

General Fund

Parks and Recreation - Athletic Section Line Item Detail

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

Operating Budget

PARKS AND RECREATION
ADULT PROGRAM (44403)

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

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

General Fund

Parks and Recreation - Adult Program Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 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	-	-	-
	Total Personnel	2,580	-	-
	OPERATING EXPENDITURES			
110-44403-310	Office & Operational Supplies	2,980		-
	Total Operations	2,980	-	-
	Total Adult Programs	5,560	-	-
	*Combined with Youth Programs (44402) for FY 24 and all years after.			

Operating Budget

PARKS AND RECREATION
PARKS/SPORTS FIELDS (44410)

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

General Fund

Parks and Recreation - Parks/Sports Fields Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 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
	Total Personnel	-	17,224	17,224
	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
	Total Operations	30,701	25,764	59,500
	Total Parks	30,701	42,988	76,724

Operating Budget

PARKS AND RECREATION
BAKER COMMUNITY CTR & GYM (44420)

	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
Operations	55,429	49,500	75,500
Total	55,429	49,500	75,500

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

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	16,800
Total	1,577	7,342	16,800

*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
	Total Operations	1,577	7,342	16,800
	Total Farmers Market/Discovery Park	1,577	7,342	16,800
	*includes new addition - Discovery Park			

Operating Budget

ORGILL PARK AND GOLF COURSE

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

Full Time Staffing Detail		
Job Title	Grade	Number
Golf Course Manager	6	1
	Staffing Level	1

General Fund

Parks and Recreation - Orgill Park Line Item Detail

Acct #	Account Name	FY 2023 Actual*	FY 2024 Forecast	FY 2025 Request
	PARKS & RECREATION			
	ORGILL PARK & GOLF COURSE (44470)			
	SALARIES & WAGES			
110-44470-111	Salaries	24,487	48,048	50,450
110-44470-118	Overtime	-	-	-
110-44470-124	Part Time Labor	129,972	182,448	225,000
110-44470-136	Vacation Pay at Retirement	-		
	Total Compensation	154,459	230,496	275,450
	FRINGE BENEFITS			
110-44470-151	Health Insurance	-	5,500	5,500
110-44470-152	Life Insurance	-	-	1,525
110-44470-153	FICA	8,674	14,291	17,078
110-44470-154	Medicare	2,029	3,342	3,994
110-44470-155	Retirement	545	4,848	5,090
110-44470-157	Unemployment Comp	-		-
	Total Fringe Benefits	11,248	27,981	33,187
	Total Personnel	165,707	258,477	308,638
	OPERATING EXPENDITURES			
110-44470-180	Training & Travel	-	-	1,000
110-44470-235	Memberships/Dues/Licenses	-	-	2,500
110-44470-241	Utilities	11,881	48,046	50,000
110-44470-245	Telephone	6,554	12,558	12,000
110-44470-252	Legal & Professional Services	-	-	
110-44470-256	Contracted Services	360	1,264	10,000
110-44470-260	R & M Equipment	20,820	4,356	49,000
110-44470-261	R & M Vehicle	-	-	2,000
110-44470-262	Property Maintenance	32,857	13,790	20,000
110-44470-263	Lease & Maintenance Agreements (Carts)	39,531	62,116	65,000
110-44470-267	Chemicals	2,919	4,882	25,000
110-44470-285	Fuel Billed by Public Works	346	-	15,000
110-44470-289	Repairs by PW Shop	14,430	2,272	7,500
110-44470-310	Office & Operational Supplies	2,257	4,516	5,000
110-44470-311	Concessions	5,067	13,032	15,000
110-44470-331	Gas & Oil (Purchased Direct)	7,478	11,406	10,000
110-44470-326	Uniforms	-	-	2,000
110-44470-333	Tools, Furniture & Equipment	2,252	5,596	2,500
110-44470-350	Supplies - Gift Shop (Pro Shop)	9,573	9,208	25,000
110-44470-980	Orgill Park and Lake - Contingency/Maintenance	-	-	40,000
	Total Operations	156,325	193,042	358,500
	Total Admin and Programs - Orgill	322,032	451,519	667,138
	*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	1,074,800
Interest	321,443	397,372	368,739
Total	1,314,443	1,439,372	1,443,539

General Fund

Debt Service Department Line Item Detail

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

Operating Budget

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

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

Operating Budget

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

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

DEA Drug Fund

Line Item Detail

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

Operating Budget

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

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

Operating Budget

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

Full Time Staffing Detail		
Job Title	Grade	Number
Storm Water Coordinator*	6	1
	Staffing Level	1

*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.

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

Operating Budget

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

Staffing Level	9	8	10
----------------	---	---	----

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

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

Sanitation Fund

Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
	Fund: 131			
131-43201-326	Uniforms	5,655	6,938	7,000
131-43201-331	Gas & Oil (purchased direct)	-	-	1,000
131-43201-333	Tools, Furniture & Equipment*	129	398	40,000
131-43201-521	Insurance	25,143	45,754	52,500
131-43201-942	Vehicle Purchases*	189,491	165,379	-
131-43201-943	Equipment Purchases	-	-	-
131-43201-990	Contingency	-	-	-
	Total Residential Operations	381,263	397,545	280,500
	TOTAL EXPENDITURES	916,803	992,993	981,770
	Net From Operations	37,637	5,741	-
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			

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

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

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
		Total Revenue	28,564,830	32,141,502	32,156,805
		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
		TOTAL REGULAR INSTRUCTION	10,926,821	11,718,968	14,388,876
		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
		TOTAL ALTERNATIVE SCHOOL	89,201	88,009	96,282
		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	59,503
71200	198	SUB TEACHERS - NON-CERTIFIED	25,653	33,569	27,294
71200	201	SOCIAL SECURITY	63,333	60,421	84,259
71200	204	STATE RETIREMENT	88,401	74,542	110,142
71200	206	LIFE INSURANCE	1,891	2,129	1,212
71200	207	MEDICAL INSURANCE	144,870	148,347	149,684
71200	212	EMPLOYER MEDICARE	14,812	15,319	15,573
71200	217	RETIRE HYBRID STABLIZATION	0	2,006	2,006
71200	312	CONTRACTS W/ PRIVATE AGENCIES	223,976	312,450	294,000
71200	336	MAINT & REPAIR - EQUIPMENT	2,211	616	1,500
71200	355	TRAVEL	62	13	0
71200	429	INSTRUCTIONAL SUPPLIES & MATERIALS	5,643	5,733	5,800
71200	599	OTHER CHARGES	4,686	615	4,400
71200	725	SPECIAL EDUCATION EQUIPMENT	705	1,136	3,500
		TOTAL SPECIAL EDUCATION	1,626,410	1,727,506	1,860,293
		VOCATIONAL EDUCATION 71300			
71300	116	TEACHERS	696,534	878,251	808,075
71300	188	BONUS	6,896	7,000	0
71300	189	OTHER SALARIES & WAGES	3,200	3,000	88,000
71300	198	SUB TEACHERS - NON-CERTIFIED	8,726	13,629	11,143
71300	201	SOCIAL SECURITY	43,688	54,940	57,896
71300	204	STATE RETIREMENT	58,030	67,456	75,374
71300	206	LIFE INSURANCE	1,321	1,889	945
71300	207	MEDICAL INSURANCE	34,189	55,208	45,965
71300	212	EMPLOYER MEDICARE	10,217	12,849	11,143
71300	217	RETIRE HYBRID STABLIZATION	0	6,417	5,181
71300	356	TUITION	0	13,476	0
71300	399	OTHER CONTRACTED SERVICES	0	0	0
71300	429	INSTRUCTIONAL SUPPLIES & MATERIALS	14,157	34,326	0
71300	449	TEXTBOOKS BOUND	410	9,627	5,000
71300	499	OTHER SUPPLIES & MATERIALS	38,645	19,774	8,500
71300	524	IN SERVICE/STAFF DEVELOPMENT	150	5,092	10,000
71300	599	OTHER CHARGES	35,520	407	425,497
71300	730	VOCATIONAL EQUIPMENT	0	183,268	0
		TOTAL VOCATIONAL EDUCATION	951,683	1,366,609	1,552,719
		TOTAL INSTRUCTIONAL	13,594,115	14,901,092	17,898,170
		ATTENDANCE 72110			
72110	105	SUPERVISOR/DIRECTOR	12,000	0	0
72110	201	SOCIAL SECURITY	745	0	0
72110	204	STATE RETIREMENT	1,042	0	0
72110	212	EMPLOYER MEDICARE	174	0	0
		TOTAL ATTENDANCE	13,961	0	0

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

General Purpose School Fund

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

General Purpose School Fund

Line Item Detail

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

142 Federal Fund			
Category	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
Revenues	6,207,604	3,185,831	1,628,778
Operations	6,207,604	3,185,831	1,628,778
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
		Total Revenue	6,207,604	3,185,831	1,628,778
		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
		Total Regular Instruction Program	1,294,470	951,990	923,100
	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 STABLIZATION	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

143 Nutrition Fund			
Category	FY 2023 Actual	FY 2024 Estimated Forecast	FY 2025 Requested Budget
Revenues	2,214,838	2,484,424	2,231,570
Operations	2,211,696	2,484,424	2,231,570
Net From Operations	3,142	0	0
Fund Balance	1,250,487	1,250,487	1,250,487
Staffing Level	28	31	31

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

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

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	
		Total Revenues	1,732,323	3,433,305	500,000
		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
		Total Capital Expenditures	1,728,695	3,433,305	500,000
		Transfers			
49800	-	Transfer in Fund 141	-	-	-
49810	-	City General Fund Transfer	-	-	-
		Net Budget	3,628	0	0

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

Water Systems Full time Staffing Detail*			
Job Title	Grade	Number	Charged to
Water & Wastewater Systems Manager	7	1	411-52102
Maintenance Mechanic	5	1	411-52102
Utility Worker - Water System	3	1	411-52102
	Staffing Level	<u>3</u>	
Sewer Systems Full time Staffing Detail			
Equipment Operator	5	1	412-52202
Utility Worker - Sewer System	3	2	412-52202
	Staffing Level	<u>3</u>	

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

Water Department - Plant (411-52101)

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

Sewer Department - Plant (412-52201)

Sewer Plant Full time Staffing Detail			
Job Title	Grade	Number	Charged to
Wastewater Plant Manager	7	1	412-52201
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
	Staffing Level	<u>7</u>	

Operating Budget

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

Staffing Level	7	6	7
----------------	---	---	---

Water Fund

Line Item Detail

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

Water Fund

Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
	Fund: 411			
	Water Department			
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
	Total Plant Operations	748,139	768,772	1,220,115
	WATER SYSTEM (52102)			
	SALARIES			
411-52102-111	Salaries	144,336	161,156	178,782
411-52102-118	Overtime	-	-	3,000
	Total Compensation	144,336	161,156	181,782
	BENEFIT EXPENDITURES			
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
	Total Fringe Benefits	56,829	60,304	65,845
	Total System Personnel	201,165	221,460	247,627
	SYSTEM OPERATING EXPENSES			

Water Fund

Line Item Detail

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

Operating Budget

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

Staffing Level	10	10	10
----------------	----	----	----

This fund accounts for the activities of the City's collection, transportation, treatment and disposition of waste water. The City allows the Navy to transfer waste water for NAS Mid-South from their collection system and also allows Shelby County to transfer from their limited collection system adjacent to the City in addition to serving the City. State law requires user fees to cover the cost of operations as well as improvements.

Sewer Fund

Line Item Detail

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

Sewer Fund

Line Item Detail

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

Sewer Fund

Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Request
	Fund: 412			
	Sewer Department Fund			
412-52202-154	Medicare	1,548	1,422	1,776
412-52202-155	Retirement	11,213	11,000	12,360
412-52202-158	Medical Testing	386	468	500
	Total Fringe Benefits	30,791	25,734	31,431
	Total System Personnel	140,989	125,428	204,531
	System Operating Expenses			
412-52202-180	Training & Travel	70	200	1,000
412-52202-235	Memberships/Dues/Licenses	50	80	500
412-52202-241	Utilities	28,287	26,532	30,000
412-52202-258	SSES & Rehab	18,990	20,938	60,000
412-52202-260	R & M Equipment	-	2,000	5,000
412-52202-261	R & M Vehicle	-	5,000	7,500
412-52202-262	Property Maintenance	-	2,000	5,000
412-52202-263	Maintenance Agreement	1,173	1,200	12,000
412-52202-285	Fuel Billed by Public Works	4,763	4,857	7,000
412-52202-289	Repairs by PW Shop	4,691	4,687	10,000
412-52202-310	Office & Operational Supplies	4,967	5,238	10,000
412-52202-326	Uniforms	2,104	3,020	2,500
412-52202-331	Gas & Oil (purchased direct)	-	-	500
412-52202-333	Tools, Furniture & Equipment*	518	1,000	6,000
412-52202-942	Gen Purpose Machinery & Equip*	-	-	210,000
412-52202-990	Contingency	-	-	-
	Total System Operations	65,613	76,752	367,000
	Combined Total Personnel	637,679	602,552	760,470
	Combined Total Operations	1,315,870	1,293,541	2,151,899
	Combined Total Expenditures	1,953,549	1,896,093	2,912,369
	Net Income (Loss)	679,606	512,293	-
* 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
	Fund: 412			
	Sewer Department Fund			
	Construction in Progress			
412-16518	MS2405 Northfork Sewer Line Extention			991,200
412-16520-	Fire Training (Sewer from Navy to City)			142,992
	Funding - Retained Earnings			(1,134,192)
				-

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

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

Capital Improvement Program Fund

Line Item Detail

Acct #	Account Name	FY 2023 Actual	FY 2024 Forecast	FY 2025 Proposed
	Capital Improvements Fund - 300			
	Revenues			
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	959,200
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	948,765
300-36069-	TDOT Grant - ADA Improvements Navy Rd - Vets-Bethuel (80/20)	38,640	6,800	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	52,086	4,524	812,796
300-36086-	TDOT Grant for Navy Rd Streetscape Phase II.02 100/0	47,904	120,544	2,613,380
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	-	-	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		(671,000)	
	Total Revenues	2,986,691	7,777,743	9,802,356
	Public Works Expenditures			
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	890,590	-	1,000,000
300-41600-163	Navy Rd Streetscape Phase II.01	9,350	141	-
300-41600-171	City Match - SC Resiliency Grant		-	955,000
300-41600-201	Sykes Rd Paving	462,272	-	
300-41600-202	Big Creek Church Rd Paving	12,745	1,000	1,199,000
300-41600-203	Shelby Rd Bridge Renovation	2,698,358	3,192,574	-
300-41600-204	US 51 Multimodal (95%)	8,100	1,300	998,700
300-41600-206	ADA Improvements from Veterans to Bethuel on Navy Rd	25,345	8,800	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	36,069		1,015,995
300-41600-216	Navy Rd Streetscape Phase II.02	26,649	256,148	2,613,380
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	-	-	222,729
300-43120-241	MLGW LED Lighting	-	-	680,000
		4,280,188	3,459,963	9,878,356
	Fire			
300-41600-105	Relocate/Replace Fire Station #1	-	-	-
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	-	-	-
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			750,000
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	756,000
	Police			
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			175,000
		-	240,981	175,000
	Library			
300-41500-939	Library Improvements			-
300-41600-302	Mobile Shelving & Floor Renewal		44,055	-
		-	44,055	-
	Parks and Recreation			
300-41600-165	Park Renovations & Upgrades to Playground Equipment	63,635		30,000
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			38,000
300-44470-265	R&M Grounds & Improvements - Repaving Orgill Boat Ramp Parking			120,000
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			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			-
300-44470-937	Parks & Rec Facilities - Orgill Golf Course Repaving			270,000
				-
		1,209,383	457,768	678,000
	General			
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)
	Total Capital Expenditures	5,669,162	4,217,247	10,552,356

Capital Improvement Program Fund

Line Item Detail

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

Capital Improvement Program Fund

5 Year Plan

Acct #	Account Name	FY 2025 Proposed	FY 2026 Proposed	FY 2027 Proposed	FY 2028 Proposed	FY 2029 Proposed
	Capital Improvements Fund - 300					
	Revenues					
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	-				
	Total Revenues	9,802,356	-	-	-	-
	Public Works Expenditures					
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				
		9,878,356	1,000,000	1,000,000	1,000,000	1,000,000
	Fire					
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 Proposed	FY 2026 Proposed	FY 2027 Proposed	FY 2028 Proposed	FY 2029 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
	Police					
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
	Library					
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	-	-
	Parks and Recreation					
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 - Aycok 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
	General					
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)	-	-	-	-
	Total Capital Expenditures	10,552,356	2,280,000	4,715,000	2,640,000	1,190,000
	Transfers					
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	-				
	Total Transfers	(750,000)	(2,280,000)	(4,690,000)	(2,640,000)	(1,190,000)
	Total Capital Expenditures and Transfers	9,802,356	-	25,000	-	-
	Net Budget	-	-	(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	18,200,000
Capital Expenditures	-	-	1,196,400
Net Transfers	-	-	17,003,600
Net	-	26,000,000	-
Planned use of Fund Balance (contained in Revenues)	-	-	17,300,000
June 30 Fund Balance	-	26,000,000	8,700,000

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
	CIP - Middle School Project - USDA Loan			
	Revenues			
303-36111	School USDA Loan-Interest Revenue		-	900,000
303-36921-	School USDA Loan-Bond Proceeds		26,000,000	-
303--	Planned Use of Fund Balance	-	-	17,300,000
	Total Revenues	-	26,000,000	18,200,000
	Expenditures			
303-49301-685	School USDA Loan-Interest on Debt			1,196,400
	Total Capital Expenditures	-	-	1,196,400
	Transfers			
303-51611-765	School USDA Loan-Trsf to School			17,003,600
	Total Transfers	-	-	17,003,600
	Total Capital Expenditures and Transfers	-	-	18,200,000
	Net Budget	-	26,000,000	-

Acct		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
#	Account Name	Proposed	Proposed	Proposed	Proposed	Proposed
	Capital Improvements Fund - 300					
	Revenues					
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			
	Total Revenues	18,200,000	7,800,000			
	Expenditures					
303-49301-685	School USDA Loan-Interest on Debt	1,196,400	1,196,400			
	Total Capital Expenditures	1,196,400	1,196,400			
	Transfers					
303-51611-765	School USDA Loan-Trsf to School	17,003,600	6,603,600			
	Total Transfers	17,003,600	6,603,600	-	-	-
	Total Capital Expenditures and Transfers	18,200,000	7,800,000	-	-	-
	Net Budget	-	-	-	-	-