

Millersville Board of Commissioners

Special Called Meeting

AGENDA

Friday, December 20th, 2024 at 3:00 PM

Millersville City Hall

1. Call to Order
2. Invocation and Pledge of Allegiance
3. Citizen Comments
4. Discussion of Resolution 24-R-03: A resolution to Amend Ordinance 24-805, The Annual Budget for the Fiscal year Beginning July 1, 2024 and Ending June 30,2025.
5. Approval of Resolution 24-R-03: A resolution to Amend Ordinance 24-805, The Annual Budget for the Fiscal year Beginning July 1, 2024 and Ending June 30,2025.
6. Interim City Manager's Comments
7. Commissioner's Comments
8. Adjournment

Resolution tab

- Updated line 1 to add 24-R-03
- Updated line 10 to correct the TCA cite to 9-21-108
- Line 266- updated effective date
- Line 270- updated date of passage
- Subsequent changes to D59 and D107 cascade to this tab due to formulas and changes on the GF and Drug tabs.

GF Tab (mentioned last night)

- GF tab, Admin- line 79- 10-410-2002- Education and Training- \$15k to \$5k
- Line 91- 10-410-2210- Contractual/Service Agreements- \$200k to \$150K- **NEEDS DISCUSSION**
- Line 107- 10-410-4014- Legal Services- \$100k to \$45k- **NEEDS DISCUSSION**
- Line 108- 10-410-4016- Accounting and Auditing- \$60K to \$25K
- Police- Line 206- 10-421-1105- Salaries Police- 1,051,440 to 1,007,760
- Line 212- 10-421-1400- Retirement- \$70K to \$50K
- Line 228- 10-421-2312- Minor Equipment- \$82K to \$50K
- Fire- line 243- 10-422-1100- Salaries- \$287K to \$145K
- Fire- Line 245- 10-422-1105- Volunteer Pay- 0 to \$16K
- Line 254- 10-422-210- Utilities- \$10k to \$5k
- Line 260- 10-422-2204- Equipment Repair and Maintenance- \$4k to \$2k
- Line 268- 10-422-2312- Minor Equipment- \$20k to \$10k
- Line 269- 10-422-2314- Turnout Gear- \$20k to \$10k

Drug Tab (mentioned last night)

- line 17- 50-451-2712- \$23,350 to \$10K

Additional discussion points for Friday's meeting from Jesse's email

- line 166- 10-440 -2210 Contractual/Service Agreements (Economic Development) - \$30,000
- line 136- 10-411-2210 Contractual/Service Agreements (Building and Codes) - \$10,000
- line 223- 10-421-2210 Contractual/Service Agreements (Police Department) - \$30,000
- line 263- 10-422-2210 Contractual/Service Agreements (Fire Department) - \$20,000
- line 301- 10-444-2210 Contractual/Service Agreements (Parks and Rec) - \$25,000

For this, we need to understand what is included in these line items, ie:

- How many contracts are actually included in each of these line items?
- How much money has been appropriated (committed) via commission vote and/or the ICM per contract?
- How much in each of these line items has not been appropriated and can be cut?

Additional line for modification

- Line 143- 10-411-2324- Clothing and Uniforms- \$1000

RESOLUTION NO. 24-R-03
A RESOLUTION OF THE
CITY OF MILLERSVILLE, TENNESSEE
AMENDING ORDINANCE 24-805 THE ANNUAL BUDGET
FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025

WHEREAS, the governing body adopted the fiscal year 2025 budget by Ordinance 24-805 on August 26th, 2024 and submitted the budget to the Tennessee Comptroller of the Treasury, Division of Local Government Finance for review; and

WHEREAS, the Tennessee Comptroller's Division of Local Government Finance has required an amendment to the budget pursuant to Tenn Code Ann. § 9-21-403; and

WHEREAS, pursuant to Tenn. Code Ann. § 9-21-108, at the direction of the Tennessee Comptroller of the Treasury, or the Comptroller's designee, any budget amendment required pursuant to Tenn. Code Ann. § 9-21-403 may be made by resolution of the governing body; and

WHEREAS, pursuant to the Tennessee Budget Manual for Local Governments, to be eligible for approval, the budget must be amended by resolution and returned to the Tennessee Comptroller's Division of Local Government Finance within 45 days of the date of the letter requiring the amendment. Should the budget not be approved, the municipality will not be able to issue debt beyond an emergency financing preapproved by the Comptroller's Division of Local Government Finance; and

WHEREAS, adoption of a budget amendment by resolution is permitted by state law to meet a condition for approval of the annual budget by the Tennessee Comptroller of the Treasury, or the Comptroller's designee and all other budget amendments shall be made consistent with the public and/or private act(s) that govern the budget adoption and amendment process of the municipality.

NOW THEREFORE BE IT RESOVLED BY THE CITY OF MILLERSVILLE, TENNESSEE, AS FOLLOWS:

SECTION 1: That the governing body repeals and replaces Sections 1, 2, 3 and 4 of Ordinance 24-805 with the following:

GENERAL FUND	Actual 2022-2023	Estimated 2023-2024	Proposed 2024-2025
Revenues:			
Local Taxes	\$ 2,331,319	\$ 2,383,386	\$ 2,415,639
Licenses and Permits	108,919	101,225	240,400
Intergovernmental	847,969	1,864,863	999,455
Charges for Services	50,602	64,537	50,025
Fines and Forfeitures	338,689	350,900	360,000
Other	375,450	29,102	26,300
Other Financing Sources			
Issuance of Debt / Debt Proceeds	-	-	-
Sale of Capital Assets	22,429	13,450	-
Insurance Proceeds	16,638	40,927	-
Transfers In - from other funds	158,000	158,000	-
Transfers In - from other funds (PILOT)	-	-	-
Total Revenues and Other Financing Sources	\$ 4,250,015	\$ 5,006,390	\$ 4,091,819

GENERAL FUND

	Actual 2022-2023	Estimated 2023-2024	Proposed 2024-2025
Appropriations			
Expenditures			
General Government	\$ 1,602,697	\$ 1,523,925	\$ 1,480,903
Police Department	1,710,610	1,946,571	1,980,430
Fire Department	299,683	291,622	331,100
Parks and Recreation	175,977	124,052	142,630
Debt Service - Principal and Interest	413,650	465,657	475,000
Other Financing Uses			
Transfers Out - to other funds	989,227	989,227	-
Total Appropriations	\$ 5,191,844	\$ 5,341,054	\$ 4,410,063
Change in Fund Balance (Revenues - Appropriations)	(941,829)	(334,664)	(318,244)
Beginning Fund Balance, July 1	2,613,768	1,671,939	1,337,275
Ending Fund Balance, June, 30	\$ 1,671,939	\$ 1,337,275	\$ 1,019,031
Ending Fund Balance as a % of Total Appropriations	32.2%	25.0%	23.1%

STATE STREET AID FUND

	Actual 2022-2023	Estimated 2023-2024	Proposed 2024-2025
Revenues:			
State Fuel Taxes	\$ 218,823	\$ 224,500	\$ 230,000
Grants and Contributions	214,459	31,089	-
Miscellaneous Income	6,162	2,161	500
Other Financing Sources			
Interest Earnings	1,377	1,400	500
Issuance of Debt / Debt Proceeds	-	-	-
Sale of Fixed Assets	-	-	-
Transfers In - from other funds	550,000	550,000	-
Total Revenues and Other Financing Sources	\$ 990,821	\$ 809,150	\$ 231,000
Appropriations			
Public Works Department	\$ 608,940	\$ 1,061,247	\$ 987,100
Debt Service - Principal and Interest	-	-	-
Other Financing Source			
Transfers Out	158,000	158,000	-
Total Appropriations	\$ 766,940	\$ 1,219,247	\$ 987,100
Change in Fund Balance (Revenues - Appropriations)	223,881	(410,097)	(756,100)
Beginning Fund Balance, July 1	\$2,974,579	3,198,460	2,788,363
Ending Fund Balance, June, 30	\$ 3,198,460	\$ 2,788,363	\$ 2,032,263
Ending Fund Balance as a % of Total Appropriations	417.0%	228.7%	205.9%

DRUG FUND

	Actual 2022-2023	Estimated 2023-2024	Proposed 2024-2025
Revenues And Other Sources:			
Fines and Forfeitures	\$ 22,001	\$ 3,500	\$ 5,000
Other	27	15,025	20
Other Financing Source			
Issuance of Debt / Debt Proceeds	-	-	-
Sale of Capital Assets	-	11,000	-
Insurance Proceeds	-	-	-
Transfers In - from other funds	-	-	-
Total Revenues and Other Sources	\$ 22,028	\$ 29,525	\$ 5,020
Expenditures			
Drug-Enforcement Expenditures	\$ 1,316	\$ 6,265	\$ 10,000
Other Expenditures	31,999	6,264	-
Debt Service - Principal and Interest	-	-	-
Other Financing Uses			
Transfers Out - to other funds	-	-	-
Total Appropriations	\$ 33,315	\$ 12,529	\$ 10,000
Change in Fund Balance (Revenues - Appropriations)	(11,287)	16,996	(4,980)
Beginning Fund Balance, July 1	32,425	21,138	38,134
Ending Fund Balance, June, 30	\$ 21,138	\$ 38,134	\$ 33,154
Ending Fund Balance as a % of Total Appropriations	63.4%	304.4%	331.5%

SOLID WASTE

	Actual 2022-2023	Estimated 2023-2024	Proposed 2024-2025
Revenues And Other Sources:			
User Fees	\$ 531,057	\$ 536,100	\$ 551,500
Sale of Recyclables	2,632	4,000	4,000
Interest Income	255	250	250
Other Financing Source			
Issuance of Debt / Debt Proceeds	-	-	-
Sale of Fixed Assets	-	-	-
Transfers In - from other funds	-	-	-
Total Revenues and Other Sources	\$ 533,944	\$ 540,350	\$ 555,750
Appropriations			
Sanitation Expenditures	\$ 508,718	\$ 369,234	\$ 510,550
Debt Service - Principal and Interest	-	-	-
Other Financing Source			
Transfers Out	-	-	-
Total Appropriations	\$ 508,718	\$ 369,234	\$ 510,550
Change in Fund Balance (Revenues - Appropriations)	25,226	171,116	45,200
Beginning Fund Balance, July 1	423,174	448,400	619,516
Ending Fund Balance, June, 30	\$ 448,400	\$ 619,516	\$ 664,716
Ending Fund Balance as a % of Total Appropriations	88.1%	167.8%	130.2%

STORM WATER

	Actual 2022-2023	Estimated 2023-2024	Proposed 2024-2025
Revenues And Other Sources:			
Storm Water Fees & Fines	\$ 160,112	\$ 159,540	\$ 159,000
Other Revenues	281,327	280,944	10,150
Other Financing Source			
Issuance of Debt / Debt Proceeds	-	-	-
Sale of Fixed Assets	-	-	-
Transfers In - from other funds	-	-	-
Total Revenues and Other Sources	\$ 441,439	\$ 440,484	\$ 169,150
Appropriations			
Storm Water Expenditures	\$ 214,717	\$ 55,474	\$ 709,315
Debt Service - Principal and Interest	-	-	-
Other Financing Source			
Transfers Out	-	-	-
Total Appropriations	\$ 214,717	\$ 55,474	\$ 709,315
Change in Fund Balance (Revenues - Appropriations)	226,722	385,010	(540,165)
Beginning Fund Balance, July 1	302,552	529,274	914,284
Ending Fund Balance, June, 30	\$ 529,274	\$ 914,284	\$ 374,119
Ending Fund Balance as a % of Total Appropriations	246.5%	1648.1%	52.7%

SEWER DEPARTMENT

	Actual 2022-2023	Estimated 2023-2024	Proposed 2024-2025
Operating Revenues			
Sewer Sales	1,417,773	1,430,000	1,480,000
Tap Fees	-	-	-
Other	45,802	42,500	46,000
Total Operating Revenues	\$ 1,463,575	\$ 1,472,500	\$ 1,526,000
Appropriations			
Sewer	863,020	849,798	988,950
Other	-	-	-
Depreciation	328,389	305,000	305,000
Total Operating Expenses	\$ 1,191,409	\$ 1,154,798	\$ 1,293,950
Operating Income (Loss)	\$ 272,166	\$ 317,702	\$ 232,050
Nonoperating Revenue (Expenses)			
Revenue: Investment Income	\$ 1,832	\$ 1,180	\$ 2,000
Grants - Operating	-	-	-
Disposal of Assets	-	-	-
Other Income	-	-	-
Expenses: Debt Service - Interest Expense	(1,384)	(972)	(1,300)
Other Expense	-	-	-
Total Nonoperating Revenue (Expenses)	\$ 448	\$ 208	\$ 700
Income (Loss) Before Capital Contributions and Transfers	\$ 272,614	\$ 317,910	\$ 232,750
Capital Contributions and Transfers			
Capital Contribution - Tap Fees in Excess of Cost	\$ 37,400	\$ 44,200	\$ 60,000
Capital Contribution - Grants	160,453	160,463	588,900
Capital Contributions - Other	-	-	-
Transfers In - from other funds	-	-	-
Transfers Out - to other funds (PILOT)	-	-	-
Total Capital Contributions and Transfers	\$ 197,853	\$ 204,663	\$ 648,900
Change in Net Position	\$ 470,467	\$ 522,573	\$ 881,650
Beginning Net Position, July 1	7,063,673	7,534,140	8,056,713
Ending Net Position, June 30	\$ 7,534,140	\$ 8,056,713	\$ 8,938,363

SECTION 2: At the end of the fiscal year 2024, the governing body estimates fund balances or deficits as follows:

	Estimated Fund Balance/Net Position at June 30, 2024
General Fund	\$ 1,337,275
State Street Aid	2,788,363
Drug Fund	38,134
Solid Waste	619,516
Storm Water	914,284
Sewer Department	8,056,713

SECTION 3: That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Principal Outstanding at	FY 2025 Principal	FY 2025 Interest

	June 30, 2024	Payment	Payment
Bonds -			
GO Improvement Bonds - Series 2019	\$ 2,310,000	\$ 120,000	\$ 75,074
GO Improvement Bonds - Series 2022	2,410,000	155,000	64,926
Loan Agreements -			
Notes -			
First Tennessee Note Payable - Fire Engine	169,733	40,000	7,500
State Revolving Loan 2017-391	347,183	22,000	1,300
Capital Leases -			
Police Body Cameras	24,624	12,500	-

SECTION 4: During the coming fiscal year (2025) the governing body has pending and planned capital projects with proposed funding as follows:

Pending Capital Projects	Total Expense	Estimated Revenues and/or Reserves	Financed by Debt Proceeds
NONE	\$ -	\$ -	\$ -

Future Capital Projects	Total Expense	Estimated Revenues and/or Reserves	Debt Proceeds
MACHINERY AND EQUIPMENT Capital Budget	\$ 94,000	\$ 94,000	\$ -
STREET PAVING	800,000	800,000	-
STORMWATER SYSTEM REPAIR/MAINT Capital Budget	643,215	643,215	-
SEWER SYSTEM UPGRADE-	1,066,453	1,066,453	-
SEWER PUMPS/CAPITAL	200,000	200,000	-
SEWER MACHINERY/EQUIPMENT	75,000	75,000	-

SECTION 5: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 6: A detailed financial plan will be attached to this budget and become part of this budget ordinance.

SECTION 7: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 12: This resolution shall take effect December 20, 2024, the public welfare requiring it.

PASSED AND ADOPTED BY THE BOARD OF MAYOR AND COUNCIL OF THE CITY OF MILLERSVILLE, TENNESSEE, THIS 20TH DAY OF DECEMBER 2024.

Passed 1st Reading:

Mayor

ATTEST:

City Recorder

REVENUES - GENERAL FUND

Ge		FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Proposed
10-3000	Property Tax Sumner County	\$ 894,769	\$ 837,958	\$ 897,002
10-3002	Property Tax Robertson County	363,531	485,692	448,337
10-3010	Property Tax Delq. Sumner County	(14,896)	-	
10-3012	Property Tax Delq. Robertson County	461	-	
10-3015	P & I Property Tax	6,973	6,000	7,000
10-3018	Property Tax Refund (Prev Years)	-	-	
10-3020	Local Sales Tax Sumner County	507,807	490,000	475,000
10-3021	Local Sales Tax Robertson County	385,597	383,500	400,000
10-3022	Wholesale Beer Tax	74,294	76,436	80,000
10-3023	Cable TV Franchise Tax	46,314	47,000	50,000
10-3025	Business Tax City	53,342	45,000	45,000
10-3027	Beer Priviledge Tax	715	800	800
10-3028	Wholesale Liquor Tax	8,811	9,000	10,000
10-3029	Hotel/Motel Tax	1,906	2,000	2,500
10-3030	State Sales Tax	749,408	740,000	745,000
10-3031	State Income Tax (Halls Tax)	-	-	-
10-3032	State Beer Tax	2,876	2,900	2,900
10-3033	State City Street and Transportation	11,540	11,540	11,527
10-3034	State Telecom Tax (inc's Priv Tax '21&22)	(5,574)	1,300	1,300
10-3035	Bank Excise Tax	7,161	7,161	5,000
10-3036	TVA Gross Receipts (**impact pmt \$16K YR)	75,735	75,735	75,735
10-3039	State-Sportsbetting Payment	11,230	11,000	11,000
10-3040	State-Local Occupancy Tax	7,709	6,000	6,000
10-3041	State-Mixed Drink Tax	-	-	-
10-3099	Sewer In Lieu of Taxes	-	-	-
10-3200	City Court Fines & Costs	303,253	315,000	320,000
10-3202	City Court Litigation Tax	23,908	25,400	25,000
10-3205	Sumner Co. Court Fines	7,292	6,800	10,000
10-3206	Robertson Co. Court Fines	2,708	2,700	4,000
10-3220	Police Reports	22	25	25
10-3221	Police Dept-Other	1,398	1,000	1,000
10-3222	Tow and Storage Fees	-	-	-
10-3301	Beer License	500	250	-
10-3302	Building Permits	79,081	75,000	200,000
10-3303	Liquor Store License new & renewal	-	-	-
10-3304	Burn Permits	480	475	400
10-3320	Other Permits	-	200	-
10-3499	P&Z-Engineering Fees/OHM	18,883	15,000	15,000
10-3500	P&Z Fees/Application	9,975	10,300	25,000
10-3501	Interest Earnings	2,160	1,300	1,300
10-3504	Misc Income (inc's abatement liens \$15k)	22,618	24,000	25,000

10-3505	Insurance Proceeds	16,638	40,927	-
10-3506	Sale of Assets (Auction)	5,950	12,750	-
10-3507	Seizures (Auction)	16,480	700	-
10-3508	Sale of Fixed Assets	-	-	-
10-3510	Fire Department Other	-	1,752	-
10-3512	Donations	3,938	2,050	-
10-3517	Donations- Literacy Program	-	-	-
10-3522	Community Center Fees	50,580	64,512	50,000
10-3524	Community Center Special Events	20	-	-
10-3530	Fire Inspection Fees	-	-	-
10-3540	Fire Alarm Fees	-	-	-
10-3600	Grant Proceeds	7,717	5,000	140,993
10-3601	Grant-St of TN Local Support (COVID)	-	-	-
10-3602	OTHER-DTF Salary Reimb/DTF Officer	-	-	-
10-3603	Grant-TN CARES ACT (COVID RELIEF)	-	-	-
10-3605	ARPA Grant Proceeds	328,705	1,004,227	-
10-3606	Loan Proceeds&Bond Issue Prem	-	-	-
10-3607	PEP Insurance Dividend/COVID	-	-	-
10-3608	Other Fin Sources/Orig Bond Prem	-	-	-
10-3711	Transfer from Street Fund/Bond Pmt	158,000	158,000	-
Total General Fund/Operating Revenues		\$ 4,250,015	\$ 5,006,390	\$ 4,091,819

ADMINISTRATION				FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Proposed
10	410	1100	SALARIES	\$ 295,940	\$ 266,928	\$ 330,000
10	410	1101	OVERTIME	852	36,878	1,000
10	410	1102	SALARIES-OTHER	82,250	-	-
10	410	1105	SALARIES COMMISSION	24,850	18,043	24,850
10	410	1108	LONGEVITY	2,650	5,650	2,650
10	410	1200	SS & MEDICARE	24,452	19,720	28,000
10	410	1300	HEALTH INSURANCE	43,447	24,961	54,000
10	410	1400	RETIREMENT	15,016	14,761	25,000
10	410	1402	TCRS COLA PAYMENT	197,314	-	-
10	410	1500	UNEMPLOYMENT	127	237	250
10	410	2000	OTHER MEDICAL EXPENSES	369	369	250
10	410	2002	EDUCATION AND TRAINING	3,342	2,000	5,000
10	410	2014	WORKERS COMP	1,245	(544)	800
10	410	2016	LIABILITY INSURANCE	106,327	124,383	315,000
10	410	2100	UTILITIES	34,121	37,800	38,000
10	410	2102	TELEPHONE /INTERNET	13,645	13,750	16,000
10	410	2104	GAS AND OIL	87	1,700	1,200
10	410	2106	PUBLICITY/SUBSCRIPTIONS/DUES	11,476	14,800	15,000
10	410	2200	REPAIR & MAINTENANCE	-	-	-
10	410	2202	VEHICLE REPAIR & MAINTENANCE	-	150	500

10	410	2204	EQUIPMENT REP&MAINTENANCE		-	-	-
10	410	2206	BLDG.REPAIR AND MAINTENANCE		5,931	5,000	4,000
10	410	2207	CITY PROPERTY MAINTENANCE		1,362	2,000	2,000
10	410	2210	CONTRACTUAL/SERVICE AGREEMENTS		149,338	217,246	150,000
10	410	2300	OPERATING SUPPLIES		3,053	3,000	3,000
10	410	2302	OFFICE SUPPLIES		4,962	4,000	4,000
10	410	2306	MISC EXPENSE RE: COVID-19		-	-	-
10	410	2310	MISC (inc. ETS fees)		10,843	4,000	4,000
10	410	2312	MINOR EQUIPMENT		2,680	2,000	3,000
10	410	2316	POSTAGE&MACHINE RENTAL		1,761	2,000	7,000
10	410	2322	INTEREST EXPENSE-BOND (2019 & new 2022?)		148,650	143,126	140,000
10	410	2326	RECORDING DOCUMENTS		-	50	-
10	410	2332	MEALS AND ENTERTAINMENT		3,209	-	2,000
10	410	2700	DONATIONS (INC'S LIBRARY)		2,500	2,500	5,000
10	410	2702	BAD DEBT EXP (PROP. TAX)		2,893	3,535	3,000
10	410	2745	PROPERTY TR- MATCH SUMNER		3,769	4,000	4,500
10	410	2750	PROPERTY TR- MATCH ROBERTSON		972	1,000	1,500
10	410	2800	FURNITURE/CHALL ADDITION		27,374	825	-
10	410	4000	PROFESSIONAL SERVICES		400	500	-
10	410	4014	LEGAL SERVICES		10,423	32,500	45,000
10	410	4016	ACCOUNTING AND AUDITING		6,400	11,000	25,000
10	410	4026	PROMOTIONAL		795	-	1,200
10	410	6000	BUILDING IMPROVEMENTS		67,161	200,000	-
10	410	6014	MACHINERY AND EQUIPMENT		14,997	43,789	-
10	410	6016	PROPERTY PURCHASE		-	-	-
10	410	6020	DEBT SERVICE PRIN/BOND		265,000	265,000	275,000
10	410	6022	OTHER CAPITAL PROJECTS		142,945	49,975	-
10	410	6023	BOND ISSUANCE COSTS		87,298	-	-
10	410	7002	TRANSFER TO STREET FUND (BOND&SIDEWAL		550,000	550,000	-
10	410	7006	TRANSFER TO STORMWATER/ARP FUNDS		278,774	278,774	-
10	410	7008	TRANSFER TO SEWER/ARP FUNDS		160,453	160,453	-
Total Administration					\$ 2,811,453	\$ 2,567,859	\$ 1,536,700

BUILDING AND CODES				FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Proposed
10	411	1100	SALARIES	\$ 12,052	\$ 52,638	\$ 60,000
10	411	1101	OVERTIME	-	-	-
10	411	1108	LONGEVITY	-	1,000	1,000
10	411	1200	SS & MEDICARE	922	3,826	3,500
10	411	1300	HEALTH INSURANCE	-	8,966	10,000
10	411	1400	RETIREMENT	3	1,586	3,000
10	411	1500	UNEMPLOYMENT	20	42	100
10	411	2000	OTHER MEDICAL EXPENSES	297	-	250
10	411	2002	EDUCATION AND TRAINING	-	-	3,000
10	411	2014	WORKERS COMP	26	560	1,000

10	411	2102	TELEPHONE /INTERNET		733	1,848	750
10	411	2104	GAS AND OIL		817	1,000	1,000
10	411	2106	PUBLICITY/SUBSCRIPTIONS/DUES		460	85	500
10	411	2202	VEHICLE REPAIR & MAINTENANCE		193	1,200	1,000
10	411	2210	CONTRACTUAL/SVC AGREEMENTS		31,696	14,900	10,000
10	411	2214	Contractual Bldg Insp-Pieri		-	63,350	60,000
10	411	2300	OPERATING SUPPLIES		2,116	3,124	1,000
10	411	2302	OFFICE SUPPLIES		887	700	250
10	411	2310	MISCELLANEOUS		178	100	250
10	411	2312	MINOR EQUIPMENT		367	1,700	1,500
10	411	2316	POSTAGE		-	500	-
10	411	2324	CLOTHING AND UNIFORMS		-	324	1,000
10	411	2332	MEALS & ENTERTAINMENT		-	-	-
10	411	4000	PROFESSIONAL SERVICES/ENGINEERING		-	-	-
10	411	6014	MACHINERY&EQUIPMENT		-	12,850	-
Total Codes					\$ 50,767	\$ 170,299	\$ 159,100

ECONOMIC DEVELOPMENT/DEV SERVICES					FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Proposed
10	440	1100	SALARIES ECONOMIC DEV		\$ 44,773	\$ 45,268	\$ 52,003
10	440	1101	OVERTIME		-	162	-
10	440	1108	LONGEVITY		-	-	50
10	440	1200	SS & MEDICARE		3,438	2,716	3,000
10	440	1300	HEALTH INSURANCE		8,279	6,003	10,000
10	440	1400	RETIREMENT		2,327	2,111	3,500
10	440	1500	UNEMPLOYMENT		21	27	50
10	440	2000	OTHER MEDICAL EXPENSES		-	-	-
10	440	2002	EDUCATION AND TRAINING		192	142	500
10	440	2010	P&Z Expenses (inc Recording Fees)		-	23	-
10	440	2014	WORKERS COMP		44	60	100
10	440	2102	TELEPHONE /INTERNET		760	431	500
10	440	2104	GAS AND OIL		-	-	-
10	440	2106	PUBLICITY/SUBSCRIPTIONS/DUES		129	-	200
10	440	2202	VEHICLE REPAIR & MAINTENANCE		-	112	500
10	440	2204	EQUIPMENT REPAIR & MAINTENANCE		-	-	-
10	440	2210	CONTRACTUAL/SERVICE AGREEMENTS		8,802	32,885	30,000
10	440	2212	CONTRACTUAL-COMMERCIAL PLAN REVIEW O		17,989	91,596	90,000
10	440	2214	CONTRACTUAL P&Z-PIERI		54,100	-	8,000
10	440	2300	OPERATING SUPPLIES		1,045	1,045	300
10	440	2302	OFFICE SUPPLIES		756	306	500
10	440	2310	MISCELLANEOUS		-	-	-
10	440	2312	MINOR EQUIPMENT		551	12	500
10	440	2316	POSTAGE		-	-	-
10	440	2324	CLOTHING AND UNIFORMS		126	-	100

10	440	2332	MEALS & ENTERTAINMENT		22	221	300
10	440	4000	PROFESSIONAL SERVICES/ENGINEERING		-	-	-
10	440	4014	LEGAL SERVICES		-	-	-
Total Economic Development					\$ 143,354	\$ 183,120	\$ 200,103

TOTAL GENERAL GOVERNMENT					\$ 3,005,574	\$ 2,921,278	\$ 1,895,903
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COURT					FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Proposed
10	412	1100	SALARIES		\$ 35,380	\$ 38,144	\$ 49,920
10	412	1101	OVERTIME		-	-	-
10	412	1108	LONGEVITY		800	900	1,000
10	412	1200	SS & MEDICARE		2,768	2,980	3,200
10	412	1300	HEALTH INSURANCE		8,407	9,137	9,000
10	412	1400	RETIREMENT		116	2,075	3,000
10	412	1500	UNEMPLOYMENT		21	21	100
10	412	2000	OTHER MEDICAL EXPENSES		30	30	250
10	412	2002	EDUCATION AND TRAINING		49	50	3,000
10	412	2014	WORKERS COMP		49	38	100
10	412	2106	PUBLICITY, SUBSCRIPTIONS&DUES		100	100	100
10	412	2210	CONTRACTUAL/SERVICE AGREEMENTS		6,537	7,282	8,000
10	412	2300	OPERATING SUPPLIES		-	500	500
10	412	2302	OFFICE SUPPLIES		332	500	500
10	412	2310	MISCELLANEOUS (ETS CC Fees)		5,746	5,000	5,000
10	412	2312	MINOR EQUIPMENT		115	500	1,000
10	412	4000	PROFESSIONAL SERVICES		-	-	-
10	412	4014	CITY JUDGE		5,750	6,000	6,000
Total Court					\$ 66,200	\$ 73,257	\$ 90,670

POLICE					FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Proposed
10	421	1100	SALARIES DISPATCH/RECORDS		\$ 43,342	\$ 69,500	\$ 73,000
10	421	1101	OVERTIME DISPATCH/RECORDS		1,938	400	-
10	421	1105	SALARIES POLICE		667,185	800,000	1,007,760
10	421	1106	OVERTIME POLICE		39,010	40,000	25,000
10	421	1107	O.T.-THSO GRANT/Traffic Enf		4,683	5,000	25,000
10	421	1108	LONGEVITY		6,550	3,950	2,500
10	421	1200	SS & MEDICARE		56,056	68,100	50,000
10	421	1300	HEALTH INSURANCE		150,710	174,200	190,000
10	421	1400	RETIREMENT		2,421	47,000	50,000
10	421	1500	UNEMPLOYMENT		454	400	1,000
10	421	2000	OTHER MEDICAL EXPENSES		4,183	5,500	4,000
10	421	2002	EDUCATION AND TRAINING		11,336	15,000	10,000
10	421	2014	WORKERS COMP		35,779	38,132	50,000
10	421	2100	UTILITIES		-	-	-

10	421	2102	TELEPHONE & JETPACKS		8,334	9,200	10,000
10	421	2104	GAS AND OIL		48,944	55,500	50,000
10	421	2106	PUBLICITY/SUBSCRIPTIONS/DUES		5,010	2,700	2,500
10	421	2202	VEHICLE REPAIR & MAINTENANCE		25,495	59,000	20,000
10	421	2204	EQUIPMENT REPAIR AND MAINTENANCE		-	-	1,000
10	421	2210	CONTRACTUAL/SERVICE AGREEMENTS		16,414	22,000	30,000
10	421	2212	SCECC CONTRACTUAL SVC		188,059	195,000	208,000
10	421	2300	OPERATING SUPPLIES		3,179	8,500	5,000
10	421	2302	OFFICE SUPPLIES		2,650	1,500	1,500
10	421	2310	MISCELLANEOUS		1,684	732	1,000
10	421	2312	MINOR EQUIPMENT		28,377	35,000	50,000
10	421	2322	INTEREST EXPENSE		-	-	-
10	421	2324	CLOTHING/UNIFORMS		21,894	25,000	20,000
10	421	2332	MEALS AND ENTERTAINMENT		347	500	500
10	421	4002	VEHICLE TOWING		574	500	1,000
10	421	4026	PROMOTIONAL		1,309	-	1,000
10	421	6000	CAPITAL PROJECT/PD		177,016	92,000	-
10	421	6002	DEBT SERVICE-LEASE/BODYCAMS		-	12,000	12,500
10	421	6004	DEBT SERVICE-LEASE - Body Camera - Interest				
10	421	6014	MACHINERY&EQUIPMENT-CAPITAL		91,477	99,000	-
Total Police					\$ 1,644,410	\$ 1,885,314	\$ 1,902,260
TOTAL PUBLIC SAFETY, POLICE & COURT					\$ 1,710,610	\$ 1,958,571	\$ 1,992,930

FIRE					FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Proposed
10	422	1100	SALARIES		\$ 98,763	\$ 109,347	145,000
10	422	1101	OVERTIME		-	100	-
10	422	1105	VOLUNTEER PAY		27,389	32,000	16,000
10	422	1108	LONGEVITY		1,500	700	-
10	422	1200	SS & MEDICARE		9,672	11,000	20,000
10	422	1300	HEALTH INSURANCE		17,467	18,192	20,000
10	422	1400	RETIREMENT		322	5,700	15,000
10	422	1500	UNEMPLOYMENT		42	42	100
10	422	2000	OTHER MEDICAL EXPENSE		30	60	3,000
10	422	2002	EDUCATION/TRAINING		2,474	5,000	5,000
10	422	2014	WORKERS COMP		5,544	5,200	10,000
10	422	2100	UTILITIES		4,877	4,500	5,000
10	422	2102	TELEPHONE /INTERNET		1,337	1,300	2,500
10	422	2104	GAS AND OIL		6,860	8,000	7,500
10	422	2106	PUBLICITY/SUBSCRIPTIONS/DUES		3,871	3,000	2,000
10	422	2200	REPAIR & MAINTENANCE		-	-	-
10	422	2202	VEHICLE REPAIR & MAINTENANCE		13,844	10,000	15,000
10	422	2204	EQUIPMENT REPAIR/MAINTENANCE		1,925	1,500	2,000

10	422	2206	BLDG.REPAIR AND MAINTENANCE		2,111	2,000	4,000
10	422	2207	PROPERTY MAINTENANCE/STA 2		-	-	-
10	422	2210	CONTRACTUAL/SERVICE AGREEMENTS		16,586	26,500	20,000
10	422	2300	OPERATING SUPPLIES		2,789	5,000	6,000
10	422	2302	OFFICE SUPPLIES		412	400	500
10	422	2304	FIRE FOAM		-	2,700	3,500
10	422	2310	MISCELLANEOUS		274	500	500
10	422	2312	MINOR EQUIPMENT		16,436	10,000	10,000
10	422	2314	TURNOUT GEAR		113	10,000	10,000
10	422	2316	POSTAGE/MACHINE RENTAL		-	-	-
10	422	2322	INTEREST EXPENSE/FIRE TRUCK		7,816	6,026	7,500
10	422	2324	CLOTHING/UNIFORMS		7,062	5,000	7,000
10	422	2332	MEALS		199	706	500
10	422	4026	PROMOTIONAL/FIRE PREVENTION		643	800	1,000
10	422	6000	BUILDING IMPROVEMENTS Capital Budget		-	-	-
10	422	6004	DEBT SVC NEW TRUCK		36,950	39,505	40,000
10	422	6014	MACHINERY AND EQUIPMENT Capital Budget		12,375	12,375	-
10	422	7000	RESERVED FOR EQUIPMENT		-	-	-
Total Fire					\$ 299,683	\$ 337,153	\$ 378,600

PARKS AND RECREATION					FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Proposed
10	444	1100	SALARIES		\$ 29,529	\$ 35,505	\$ 43,680
10	444	1101	OVERTIME		1,017	788	1,000
10	444	1108	LONGEVITY		-	-	-
10	444	1200	SS & MEDICARE		2,163	2,289	2,500
10	444	1300	HEALTH INSURANCE		7,266	5,631	7,500
10	444	1400	RETIREMENT		1,553	1,886	3,000
10	444	1500	UNEMPLOYMENT		48	33	100
10	444	2000	OTHER MEDICAL EXPENSE		309	218	250
10	444	2002	EDUCATION/TRAINING		739	1,947	2,000
10	444	2014	WORKERS COMP		35	46	100
10	444	2100	UTILITIES		19,070	15,959	18,000
10	444	2102	TELEPHONE /INTERNET		2,514	1,443	2,500
10	444	2104	GAS AND OIL		-	64	-
10	444	2106	PUBLICITY/SUBSCRIPTIONS/DUES		409	2,469	2,500
10	444	2200	REPAIR & MAINTENANCE		-	-	-
10	444	2202	VEHICLE REPAIR & MAINTENANCE		-	-	-
10	444	2204	EQUIPMENT REPAIR/MAINTENANCE		-	-	-
10	444	2206	BLDG.REPAIR AND MAINTENANCE		17,018	7,332	6,000
10	444	2207	PROPERTY MAINTENANCE		11,186	6,800	7,000
10	444	2210	CONTRACTUAL/SERVICE AGREEMENTS		15,190	25,341	25,000
10	444	2212	CONTRACTUAL SERVICES-LIBRARY		-	-	-
10	444	2300	OPERATING SUPPLIES		2,857	432	1,000
10	444	2302	OFFICE SUPPLIES		368	152	250

10	444	2310	MISCELLANEOUS		578	600	750
10	444	2312	MINOR EQUIPMENT		2,485	160	2,500
10	444	2322	INTEREST EXP/CTR LOAN		-	-	-
10	444	2324	CLOTHING/UNIFORMS		-	-	-
10	444	2332	MEALS & ENTERTAINMENT		-	-	-
10	444	3000	SPECIAL EVENTS		15,499	11,115	15,000
10	444	4026	MARKETING/PROMOTIONAL		2,149	20	2,000
10	444	6000	BUILDING IMPROVEMENTS		-	-	-
10	444	6001	CAPITAL IMPROVEMENTS/PARKS		43,995	-	-
10	444	6004	DEBT SERVICE CC		-	-	-
10	444	6010	FURNITURE & FIXTURES-C.CTR		-	-	-
10	444	6014	MACHINERY & EQUIPMENT		-	-	-
10	444	6018	PARK DEV/PLAYGROUND&IMPROVEMENTS		-	3,822	-
Total Parks and Recreation					\$ 175,977	\$ 124,052	\$ 142,630

Total Appropriations				\$ 5,191,844	\$ 5,341,054	\$ 4,410,063
Change in Fund Balance (Revenues - Appropriations)				(941,829)	(334,664)	(318,244)
Beginning Fund Balance July 1				2,613,768	1,671,939	1,337,275
Ending Fund Balance June 30				\$ 1,671,939	\$ 1,337,275	\$ 1,019,031

Beginning Cash Balance July 1				\$ 3,424,169	\$ 2,482,340	\$ 2,147,676
Ending Cash Balance June 30				\$ 2,482,340	\$ 2,147,676	\$ 1,829,432

First Tennessee Note Payable - Principal		36,950	39,505	40,000
First Tennessee Note Payable - Interest		7,816	6,026	7,500
GO Improvement Bonds Series 2019 - Principal		115,000	110,000	120,000
GO Improvement Bonds Series 2019 - Interest		74,326	73,400	75,074
GO Bonds Series 2022 - Principal		150,000	155,000	155,000
GO Bonds Series 2022 - Interest		74,324	69,726	64,926
Body Camera Lease - Principal		-	12,000	12,500
Body Camera Lease - Interest		-	-	-

Drug Fund Revenues			FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Proposed
50-3200		Drug Fines	\$ 22,001	\$ 3,500	\$ 5,000
50-3222		Tow Lot Fees	-	-	-
50-3501		Interest Income	27	25	20
50-3504		Misc. Income	-	15,000	-
50-3505		Insurance Proceeds	-	-	-
50-3102		USUB Tax	-	-	-
50-3506		Sale of Assets	-	-	-
50-3507		Seizure/Forfeit/Auction	-	11,000	-
Total Drug Fund Revenues			\$ 22,028	\$ 29,525	\$ 5,020

DRUG FUND				FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Proposed
50	451	2106	DRUG AWARENESS PUBLICITY	\$ -	\$ -	\$ -
50	451	2202	VEHICLE REPAIR & MAINTENANCE	-	-	-
50	451	2312	MINOR EQUIPMENT	-	6,224	-
50	451	2320	BANK SERVICE CHARGE	-	40	-
50	451	2712	OTHER DRUG RELATED EXPENSES	1,316	6,265	10,000
50	451	6014	MACHINERY AND EQUIPMENT Capital Budget	31,999	-	-
Total Appropriations				\$ 33,315	\$ 12,529	\$ 10,000

Change in Fund Balance (Revenues - Appropriations)	(11,287)	16,996	(4,980)
Beginning Fund Balance July 1	32,425	21,138	38,134
Ending Fund Balance June 30	\$ 21,138	\$ 38,134	\$ 33,154

Beginning Cash Balance July 1	\$ 52,226	\$ 40,939	\$ 57,935
Ending Cash Balance June 30	\$ 40,939	\$ 57,935	\$ 52,955

|
\$ 1,345,339

6.9% \$ 1,345,339.00

875,000

771,269

786,694.06

124

6,299

781076

77194.76

(45,000)

18,404

36,076

1,460

(120,919)

(140,993)

(250,972)

Street Fund Revenues			FY 22-23 Actual	FY 23-24 Projected
30-3030		State Gas and Oil Tax	\$ 218,823	\$ 220,000
30-3100		Road Maintenance Fee	-	4,500
30-3400		Street Permits/Fees	-	-
30-3501		Interest Earned	1,377	1,400
30-3504		Miscellaneous Income	6,162	2,161
30-3505		Insurance Proceeds.	-	-
30-3506		Sale of Assets (Auction)	-	-
30-3600		Grant Proceeds/Sidewalk	214,459	31,089
30-3710		Transfer from General Fund	550,000	550,000
Total Street Operating Revenues			\$ 990,821	\$ 809,150

STREET FUND				FY 22-23 Actual	FY 23-24 Projected
30	431	1100	SALARIES	\$ -	\$ -
30	431	1101	OVERTIME	1,547	159
30	431	1108	LONGEVITY	-	-
30	431	1200	SS & MEDICARE	21	12
30	431	1300	HEALTH INSURANCE	-	-
30	431	1400	RETIREMENT	14	11
30	431	1500	UNEMPLOYMENT	-	-
30	431	2000	OTHER MEDICAL EXPENSES	-	-
30	431	2002	EDUCATION AND TRAINING	-	-
30	431	2014	WORKERS COMP	-	-
30	431	2016	LIABILITY INSURANCE	4,331	5,618
30	431	2104	GAS AND OIL	3,207	2,331
30	431	2106	PUBLICITY/SUBSCRIPTIONS/DUES	42	100
30	431	2110	STREET LIGHTS	48,535	45,513
30	431	2200	REPAIR & MAINTENANCE	-	2,430
30	431	2204	EQUIPMENT REPAIR & MAINTENANCE	11,091	8,063
30	431	2206	BUILDING REPAIR&MAINTENANCE	-	-
30	431	2208	STREET REPAIR AND MAINTENANCE	6,621	1,671
30	431	2210	CONTRACTUAL SERVICES	825	745
30	431	2300	OPERATING SUPPLIES	858	224
30	431	2306	SALT SUPPLIES	-	6,500
30	431	2308	ROCK/GRAVEL/SAND	-	1,000
30	431	2310	MISCELLANEOUS	-	-
30	431	2312	MINOR EQUIPMENT	520	37
30	431	2318	SIGN PARTS & SUPPLIES	1,211	3,428
30	431	2324	CLOTHING/UNIFORMS	-	-
30	431	2326	RECORDING DOCUMNTS	-	-
30	431	2332	EQUIPMENT RENTAL	-	-

30	431	4000	PROFESSIONAL SERVICES/ENGINEERING		-	-
30	431	4014	LEGAL SERVICES		-	-
30	431	6000	BUILDING IMPROVEMENTS		-	-
30	431	6014	MACHINERY AND EQUIPMENT <i>Capital Budget</i>		7,898	25,130
30	431	6022	OTHER CAPITAL PROJECTS		9,680	-
30	431	6023	I-65 LIGHTING PROJECT		-	9,680
30	431	6020	STREET PAVING		486,974	923,595
30	431	6025	STREETSCAPE CAPITAL PROJECT		25,565	25,000
30	431	6599	TRANSFER TO GENERAL FUND/Debt Service		158,000	158,000
30	431	7000	RESERVE			
Total Appropriations					\$ 766,940	\$ 1,219,247

Change in Fund Balance (Revenues - Appropriations)	223,881	(410,097)
Beginning Fund Balance July 1	2,974,579	3,198,460
Ending Fund Balance June 30	\$ 3,198,460	\$ 2,788,363

Beginning Cash Balance July 1	\$ 2,736,331	\$ 2,960,212
Ending Cash Balance June 30	\$ 2,960,212	\$ 2,550,115

FY 24-25 Proposed	
\$	220,000
	10,000
	500
	500
	-
	-
	-
	-
	-
\$	231,000

FY 24-25 Proposed	
\$	-
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	46,000
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	12,000
	1,500
	500
	6,500
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94,000
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800,000
-
-
\$ 987,100

(756,100)
2,788,363
\$ 2,032,263

\$ 2,550,115
\$ 1,794,015

Solid Waste Fund Revenues				FY 22-23 Actual	FY 23-24 Projected
40-3000			User Fees	\$ 531,057	\$ 536,100
40-3500			Sale of Recyclables	2,632	4,000
40-3501			Interest Income	255	250
40-3504			Miscellaneous Income	-	-
40-3506			Sales of Assets	-	-
Total Solid Waste Revenues				\$ 533,944	\$ 540,350

SOLID WASTE FUND				FY 22-23 Actual	FY 23-24 Projected
432	1100	SALARIES		\$ 103,920	\$ 83,880
432	1101	OVERTIME		1,303	2,267
432	1108	LONGEVITY		-	50
432	1200	SS & MEDICARE		7,841	5,302
432	1300	HEALTH INSURANCE		14,097	8,050
432	1400	RETIREMENT		5,083	4,232
432	1500	UNEMPLOYMENT		56	49
432	2000	OTHER MEDICAL EXPENSES		253	458
432	2002	EDUCATION AND TRAINING		-	-
432	2014	WORKERS COMP		953	3,025
432	2016	LIABILITY INSURANCE		7,614	8,803
432	2102	TELEPHONE /INTERNET		-	-
432	2104	GAS AND OIL		7,590	3,720
432	2106	PUBLICITY/SUBSCRIPTIONS/DUES (SW PER		3,000	3,000
432	2200	REPAIR & MAINTENANCE		-	-
432	2202	VEH/EQUIPMENT R&M		8,969	3,381
432	2206	BUILDING REPAIR & MAINTENANCE		-	-
432	2210	CONTRACTUAL/SERVICE AGREEMENTS		9,794	7,584
432	2300	OPERATING SUPPLIES		559	1,128
432	2302	OFFICE SUPPLIES		-	-
432	2310	MISCELLANEOUS		142	113
432	2312	MINOR EQUIPMENT		-	-
432	2316	POSTAGE		503	250
432	2324	CLOTHING/UNIFORMS		1,990	1,160
432	2702	BAD DEBT EXPENSES		18,968	-
432	4002	WASTE INDUSTRIES CONTRACT		299,743	218,105
432	4014	LEGAL SERVICES		-	-
432	4016	AUDIT		2,000	-
432	4026	DISPOSAL FEES		14,340	14,677
432	6000	BUILDING IMPROVEMENTS		-	-
432	6014	MACHINERY&EQUIP	<i>Capital Budget</i>	-	-
Total Appropriations				\$ 508,718	\$ 369,234

Change in Fund Balance (Revenues - Appropriations)	25,226	171,116
Beginning Fund Balance July 1	423,174	448,400
Ending Fund Balance June 30	\$ 448,400	\$ 619,516

Beginning Cash Balance July 1	\$ 462,434	\$ 487,660
Ending Cash Balance June 30	\$ 487,660	\$ 658,776

FY 24-25 Proposed	
\$	551,500
	4,000
	250
	-
\$	555,750

FY 24-25 Proposed	
\$	120,000
	4,000
	200
	8,000
	15,000
	7,500
	100
	500
	-
	4,000
	10,000
	-
	8,000
	3,000
	-
	-
	-
	11,000
	1,200
	400
	150
	-
	500
	2,000
	-
	300,000
	-
	-
	15,000
	-
	-
\$	510,550

45,200

619,516

\$ 664,716

\$ 658,776

\$ 703,976

Stormwater Fund Revenues			FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Proposed
60-3000		Stormwater Fees	\$ 160,112	\$ 159,540	\$ 159,000
60-3200		Stormwater Fines		-	
60-4099		Engineering Fees		-	
60-3501		Interest Income	178	170	150
60-3504		Misc.Income		-	-
60-3400		Permits	2,375	2,000	10,000
60-3710		From GF ARP Proceeds/ARP TDEC	278,774	278,774	-
Total Stormwater Revenues			\$ 441,439	\$ 440,484	\$ 169,150

STORMWATER FUND				FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Proposed
60	461	1100	SALARIES	\$ 17,795	\$ 23,546	\$ -
60	461	1101	OVERTIME	-	27	-
60	461	1108	LONGEVITY	-	-	-
60	461	1200	SS & MEDICARE	1,306	1,326	3,000
60	461	1300	HEALTH INSURANCE	9,004	7,627	9,000
60	461	1400	RETIREMENT	867	1,111	2,500
60	461	1500	UNEMPLOYMENT	21	21	50
60	461	2000	OTHER MEDICAL EXPENSES	-	-	50
60	461	2002	EDUCATION AND TRAINING	1,250	250	800
60	461	2014	WORKERS COMP	(646)	1,222	1,200
60	461	2016	LIABILITY INSURANCE	3,618	5,241	5,000
60	461	2102	TELEPHONE/JETPACK	452	151	500
60	461	2104	GAS AND OIL	-	43	500
60	461	2106	PUBLICITY/ANNUAL DUES (MS4 Annual	3,460	3,460	4,000
60	461	2200	REPAIR & MAINTENANCE	11,950	-	-
60	461	2202	VEHICLE REPAIR & MAINTENANCE	361	-	500
60	461	2204	EQUIPMENT REPAIR & MAINTENANCE	-	-	-
60	461	2210	CONTRACTUAL/SERVICE AGREEMENTS	7,276	6,801	8,000
60	461	2212	CONTRACTUAL SERVICES-OHM	20,445	375	25,000
60	461	2300	OPERATING SUPPLIES	-	28	500
60	461	2302	OFFICE SUPPLIES	81	200	-
60	461	2310	MISCELLANEOUS	(1)	-	-
60	461	2312	MINOR EQUIPMENT	-	-	4,500
60	461	2316	POSTAGE	500	250	500
60	461	2324	CLOTHING/UNIFORMS	-	-	500
60	461	2332	MEALS AND ENTERTAINMENT	-	-	-
60	461	4000	PROFESSIONAL SERVICES/ENGINEERING	-	-	-
60	461	4014	LEGAL SERVICES	-	-	-
60	461	4016	AUDIT	1,000	3,000	-
60	461	4028	STREAMWATCH/CLEAN UP-PROMO	-	-	-

60	461	6000	STORMWATER SYSTEM REPAIR/MAINT	135,978	795	643,215
60	461	6014	MACHINERY&EQUIPMENT			-
				-		
Total Appropriations				\$ 214,717	\$ 55,474	\$ 709,315

Change in Fund Balance (Revenues - Appropriations)	226,722	385,010	(540,165)
Beginning Fund Balance July 1	302,552	529,274	914,284
Ending Fund Balance June 30	\$ 529,274	\$ 914,284	\$ 374,119

Beginning Cash Balance July 1	\$ 282,520	\$ 509,242	\$ 894,252
Ending Cash Balance June 30	\$ 509,242	\$ 894,252	\$ 354,087

\$

.

Sewer Fund Revenues			FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Proposed
20-3000		User Fees	\$ 1,417,773	\$ 1,430,000	\$ 1,480,000
		Tap Fees	-	-	-
20-3504		Miscellaneous Income	45,376	42,000	42,000
20-3400		Sewer Permit Fees	426	500	4,000
20-3503		Sewer Tank/Pump packages	-	-	-
		Total Operating Revenues	\$ 1,463,575	\$ 1,472,500	\$ 1,526,000

SEWER OPERATING EXPENSES				FY 22-23 Actual	FY 23-24 Projected	FY 24-25 Proposed
20	522	1100	SALARIES	\$ 126,396	\$ 155,128	\$ 132,000
20	522	1101	OVERTIME	9,542	7,629	10,000
20	522	1108	LONGEVITY	3,900	3,850	2,750
20	522	1200	SS & MEDICARE	10,472	9,290	15,000
20	522	1300	HEALTH INSURANCE	31,812	22,790	50,000
20	522	1400	RETIREMENT (Auditor Pension Adj)	36,080	7,564	13,000
20	522	1500	UNEMPLOYMENT	90	191	200
20	522	2000	OTHER MEDICAL EXPENSES	1,172	1,351	1,000
20	522	2002	EDUCATION AND TRAINING	135	690	2,500
20	522	2014	WORKERS COMP	4,343	3,409	5,000
20	522	2016	LIABILITY INSURANCE	9,761	14,062	15,000
20	522	2100	UTILITIES	13,679	14,869	15,000
20	522	2102	TELEPHONE /INTERNET	1,349	526	1,000
20	522	2104	GAS AND OIL	9,620	6,993	11,000
20	522	2106	PUBLICITY/SUBSCRIPTIONS/DUES	4,221	4,953	5,000
20	522	2200	SYSTEM REPAIR & MAINTENANCE	1,100	1,450	15,000
20	522	2202	VEHICLE REPAIR & MAINTENANCE	3,382	13,284	6,000
20	522	2204	EQUIPMENT REPAIR/MAINTENANCE	10,271	1,961	6,000
20	252	2206	BUILDING REPAR AND MAINT	322	168	500
20	522	2210	CONTRACTUAL/SERVICE AGREEMENTS	22,871	25,154	2,500
20	522	2300	OPERATING SUPPLIES	46,812	90,488	90,000
20	522	2302	OFFICE SUPPLIES	1,068	386	1,000
20	522	2310	MISCELLANEOUS (ETS Fees)	15,384	51	6,000
20	522	2312	MINOR EQUIPMENT	1,580	588	2,000
20	522	2316	POSTAGE	755	250	500
20	522	2324	CLOTHING/UNIFORMS	3,123	3,884	4,000
20	522	2334	RENTAL EQUIPMENT	2,250	-	-
20	522	2702	BAD DEBT EXP	-	-	-
20	522	2708	DEPRECIATION	328,389	305,000	305,000
20	522	4000	PROFESSIONAL SERVICES	-	-	-
20	522	4004	TRANSPORT/GOODLETTSVILLE	118,171	114,928	150,000
20	522	4006	SEWER TREATMENT/METRO	324,557	305,696	385,000
20	522	4008	WHUD READINGS	11,860	9,861	12,000

20	522	4010	PRETREATMENT(ODOR CONTROL)	31,932	27,554	30,000
20	522	4016	AUDITING	4,500	-	-
Total Operating Expenses				\$ 1,191,409	\$ 1,154,798	\$ 1,293,950

Operating Income (Loss) \$ 272,166 \$ 317,702 \$ 232,050

Nonoperating Revenues (Expenses)

	Revenue:	Investment Income	\$ 1,832	\$ 1,180	\$ 2,000
		Grants - Operating	-	-	-
		Sale of Assets	-	-	-
		Other Income	-	-	-
	Expense:	Debt Service - Interest Expense	(1,384)	(972)	(1,300)
		Other Expense	-	-	-
Total Nonoperating Revenue (Expenses)			\$ 448	\$ 208	\$ 700

Income (Loss) Before Capital Contributions & Transfers \$ 272,614 \$ 317,910 \$ 232,750

Capital Contributions & Transfers

	Capital Contributions - Tap Fees in Excess of Cost	\$ 37,400	\$ 44,200	\$ 60,000
	Capital Contributions - Grants	160,453	160,463	588,900
	Capital Contributions - Other	-	-	-
	Transfers In - From Other Funds	-	-	-
	Transfers Out - To Other Funds (PILOT)	-	-	-
Total Capital Contributions and Transfers		\$ 197,853	\$ 204,663	\$ 648,900

Change in Net Position \$ 470,467 \$ 522,573 \$ 881,650

Net position, July 1 \$ 7,063,673 \$ 7,534,140 \$ 8,056,713

Net position, June 30 \$ 7,534,140 \$ 8,056,713 \$ 8,938,363

Statutory Change in Net Position Reconciliation:

Change in Net Position \$ 470,467 \$ 522,573 \$ 881,650

Subtract:			
	Capital Contributions - Tap Fees in Excess of Cost	(37,400)	(44,200)
	Capital Contributions - Grant	(160,453)	(160,463)
	Capital Contributions - Other	-	-
	Grants - Operating	-	-
	Transfers In - From Other Funds	-	-
Total amount subtracted for statutory change		(197,853)	(204,663)

Statutory Change in Net Position 272,614 317,910 232,750

Cash Basis Impact				
Change in Net Position		470,467	522,573	881,650
Depreciaton Expense		328,389	305,000	305,000
add back depreciation, non cash expense				
Principal Payments on Debt		(21,240)	(21,300)	(22,000)
less debt payments not included in expenses				
Capital Outlay				
less capital outlay not included in expenses		-	(285,003)	(1,341,453)
Change in Cash Basis		777,616	521,270	(176,803)
Beginning Cash		1,957,716	2,735,332	3,256,602
Estimated Ending Cash		2,735,332	3,256,602	3,079,799

20	522	5006	DEBT SERVICE/SRF LOAN	21,240	21,300	22,000
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20	522	6000	BUILDING IMPROVEMENTS	-	-	-
20	522	6002	SEWER SYSTEM UPGRADE-	-	-	1,066,453
20	522	6006	SEWER PUMPS/CAPITAL	-	170,000	200,000
20	522	6014	SEWER MACHINERY/EQUIPMENT	-	115,003	75,000
			Total Capital Projects	-	285,003	1,341,453

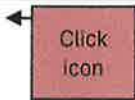
Schedule 1 of 4 | Budget Summary

Budget Year 2026

Step 1) Type local government name → City of Millersville

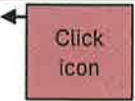
Step 2) Enter information for **governmental** (non-utility) funds in below table. **DO NOT** type in *A few common funds have been provided as an example. Please add or remove funds as necessary to match.*

Governmental Funds	Estimated for July 1		
	Beginning Fund Balance	Beginning Cash	Revenues
General Fund	\$ 1,337,275	\$ 2,147,676	\$ 4,091,819
State Street Aid	2,788,363	2,550,115	231,000
Drug Fund	38,134	57,935	5,020
Solid Waste	619,516	658,776	555,750
Stormwater	914,284	894,252	169,150
Total :			
	\$ 5,697,572	\$ 6,308,754	\$ 5,052,739



Step 3) Enter information for **enterprise** (utility) funds, if any, in below table. **DO NOT** type in *A few common funds have been provided as an example. Please add or remove funds as necessary to match.*

Enterprise Funds	Estimated Beginning Net Position	Inflows	
		Revenues	Transfers In
Sewer Fund	\$ 8,056,713	\$ 2,176,900	\$ -
Total :			
	\$ 8,056,713	\$ 2,176,900	\$ -



gray cells.

h your governmental (non-utility) funds.

Inflows			Outflows		
Debt Proceeds	Transfers In	Total Inflows	Expenditures	Transfers Out	
\$ -	\$ -	\$ 4,091,819	\$ 4,410,063	\$ -	-
-	-	231,000	987,100	-	-
-	-	5,020	10,000	-	-
-	-	555,750	510,550	-	-
-	-	169,150	709,315	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ 5,052,739	\$ 6,627,028	\$ -	-

gray cells

h your enterprise (utility) funds.

Total Inflows	Outflows			Increase or (Decrease) in Net Position
	Expenses (exclude capital and principal pmts)	Transfers Out	Total Outflows	
\$ 2,176,900	\$ 1,295,250		\$ 1,295,250	\$ 881,650
-			-	-
-			-	-
-			-	-
-			-	-
-			-	-
-			-	-
\$ 2,176,900	\$ 1,295,250	\$ -	\$ 1,295,250	\$ 881,650

e of Outflows

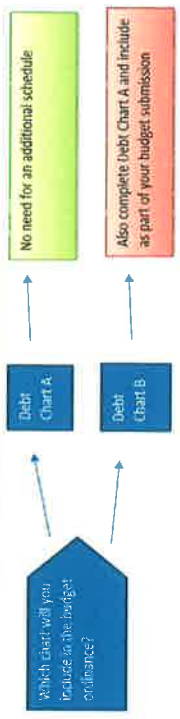
Ending Cash
41.5%
181.7%
529.6%
137.9%
49.9%
#DIV/0!
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Schedule of Outstanding Debt and Budgeted Debt Service
Fiscal Year 2025

Note: Enter information in the unshaded cells.

Fund	Type of Debt	Face Name and Description	Original Issuance Amount	Appropriation # Utilized	Total Outstanding at June 30	Budgeted Annual Debt Service		Total	Divided Budget Page Number
						Principal	Interest		
General	Bonds	GO Improvement Bonds - Series 2019	\$ 2,785,000	-	\$ 2,310,000	120,000	75,074	195,074	
		GO Improvement Bonds - Series 2022	2,715,000	-	2,410,000	155,000	64,256	219,256	
	Notes	First Termance Note Payable - Fire Fighters	390,783	-	169,753	40,000	7,500	47,500	
	Leases	Police Body Cameras	(31,500)	-	(24,624)	(12,000)	-	(12,000)	
		Total	\$ 5,858,283	\$ 5,095,329	\$ 377,956	\$ 147,830	\$ 525,786		
Sewer	Bonds	State Revolving Loan 2017-391	518,000	-	347,183	22,000	1,300	23,300.00	
		Notes							
	Leases								
			Total	\$ 518,000	\$ 347,183	\$ 22,000	\$ 1,300	\$ 23,300	

If you have debt outstanding, information about debt must be included in the ordinance. Chart B includes the minimum information, but as option, you may include Chart A in the ordinance and only have one debt schedule to prepare. See flowchart below!



Bonded or Other Indebtedness	Debt Authorized and Unissued	Principal Outstanding at June 30, 2024	FY2025 Principal Payment	FY2025 Interest Payment
Bonds -				
GO Improvement Bonds - Series 2019	\$ -	\$ 2,310,000	\$ 120,000	\$ 75,074
GO Improvement Bonds - Series 2022	-	2,410,000	155,000	64,926
Loan Agreements				
Slate Revolving Loan 2017-391	-	347,183	22,000	1,300
Notes -				
First Tennessee Note Payable - Fire Engine	-	169,733	40,000	7,500
Leases				
Police Body Cameras	-	24,624	12,500	-

If you have debt outstanding, information about debt must be included in the ordinance. Chart B includes the minimum information, but as option, you may include Chart A in the ordinance and only have one debt schedule to prepare. See the chart below.

