

Fiscal Year 2025 - 2026

Adopted Budget



Larry Dagen, Mayor

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Millington Finance Department Contact Info

Work Session April 29, 2025

First Reading May 12, 2025

Public Hearing June 9, 2025

City of Millington

City Officials

Board of Mayor and Aldermen

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

Courts

Mark McDaniel, Judge

Appointed Officials

Frankie Dakin, City Manager
Karen Findley, City Clerk
James Griffin, Superintendent of Schools

Department Directors

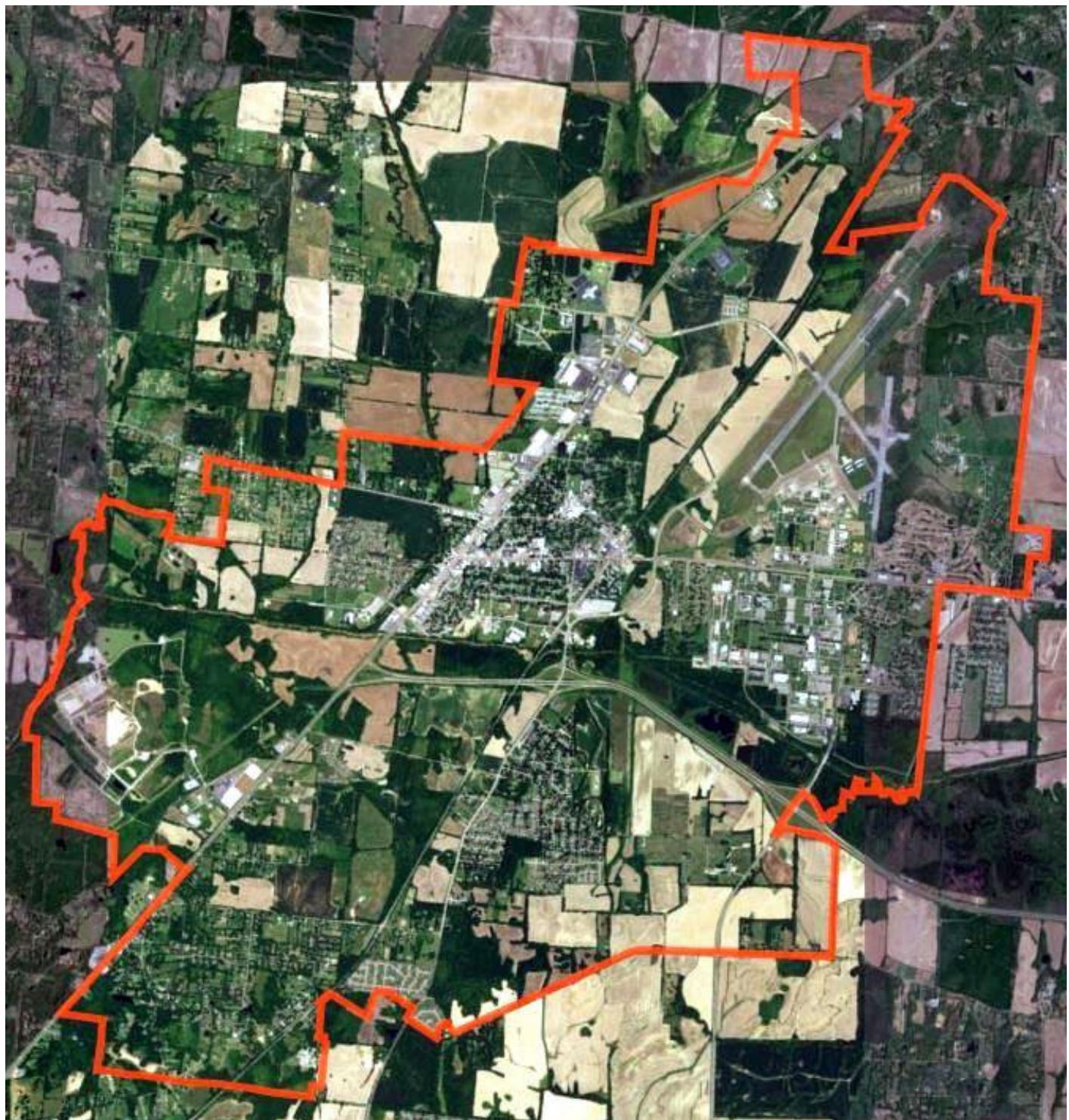
Gary Graves, Public Safety & Fire
C. Wayne Cole, Public Works
Marc Pendley, Finance and Administration
Jared Darby, Director of Planning and Economic Development
Chris Stokes, Chief of Police
Tammy Walls, Manager - Parks & Recreation

Board of Education

Christopher Denson, Chairman
Barbara Halliburton, Vice Chairperson
Cody Childress, Member
Debra Clifton, Member
Amanda Compton, Member
Theresa Cook, Member
Barbara Gray, 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 2026 Budget Highlights

No changes in service levels – Increased funding for vital services including Police, Fire, Sanitation, Public Works, and Parks and Recreation.

Property Tax – The State approved certified tax rate for 2025 is 1.1157. A tax rate of 1.2 is the proposal for Millington for the 2025 tax year. This adjustment is to offset possible appeals of the 2025 Reappraisal and establish needed revenue for ongoing improvements to quality of service and maintenance of infrastructure in Millington. It is also below the current tax rate of 1.4. Compared to other governments in the surrounding area, this is a conservative adjustment.

Increased funding for Educational Facilities – Continues at \$500,000 for the required maintenance of effort. Additional funding for deferred maintenance of City and Municipal School-owned educational facilities is available in the CIP budget.

Public Safety

- Expand School Resource Officer (SRO) program from 1 to 3 officers to support school safety.
- Implement new paramedic pay scale to improve firefighter retention and save lives.
- Initiate detainee transfer program for jailers to reduce patrol officer transports to jails.
- Acquire land and design a new fire station.
- Purchase new fire pumper.

- Continue aggressive police vehicle replacement program and improvements to the Charles Pruitt Justice Center.

Public Health & Quality of Life

- Cross-train existing staff to improve animal control coverage in partnership with the Shelby County Health Department.
- Support community-based animal control initiatives.
- Expand youth and adult recreation, including a new youth soccer program.
- Invest in parks, greenspace, and pedestrian infrastructure.
- Build the City's first public dog park.
- Partner with NSA Mid-South to install a Lone Sailor Memorial in Millington.

Communications and Technology

- Invest in ITS infrastructure and IT/cybersecurity personnel.
- Focus on external communications and fund a Public Information Officer.
- Implement live streaming technology for public meetings.

Infrastructure & Capital Improvements

- Complete Navy Road Streetscape Phase 2.02.
- Install a new traffic signal at Big Creek and Highway 51.

- Repave Wilkinsville Road from Highway 51 to Veterans Parkway.
- Finalize improvements to the South Water Plant and upgrade the Water Distribution System.
- Initiate water infrastructure replacement for Indian Meadows.
- Establish a City Deferred Maintenance Account to proactively manage long-term facility needs.
- Leverage state and federal funding for infrastructure improvements.
- Begin update to the City's 20-Year Master Plan (currently at the midpoint).

Education

- Continue City funding of the Municipal School District at \$500,000 MOE and provide new funds to help address deferred maintenance at educational facilities.
- Build an outdoor classroom at the Library.
- Continue to back-stop the school's middle school expansion and associated \$30+ million USDA loan.

City Employees

- 5% pay increase for City employees.
- Fund second year of the Residency Bonus Program.
- Two new official City holidays and a bonus day for police officers and firefighters.
- Implement a \$20/hour minimum wage for full-time employees.

Summary of Full-Time and Elected Positions

City Government

General Fund

Finance and Administration	15
Courts	2
Planning and Economic Development	1
Police	50
Fire	30
Public Works	16
Parks and Recreation	9

Elected and Appointed Officials

Mayor and Aldermen (Elected Officials)	8
General Fund Total	<u>131</u>

Stormwater Fund	1
Sanitation Fund	10
Water Fund	7
Sewer Fund	11
Total Positions other than General Fund	<u>29</u>

Total City Positions	160
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Total Positions excluding Elected Officials	<u>152</u>
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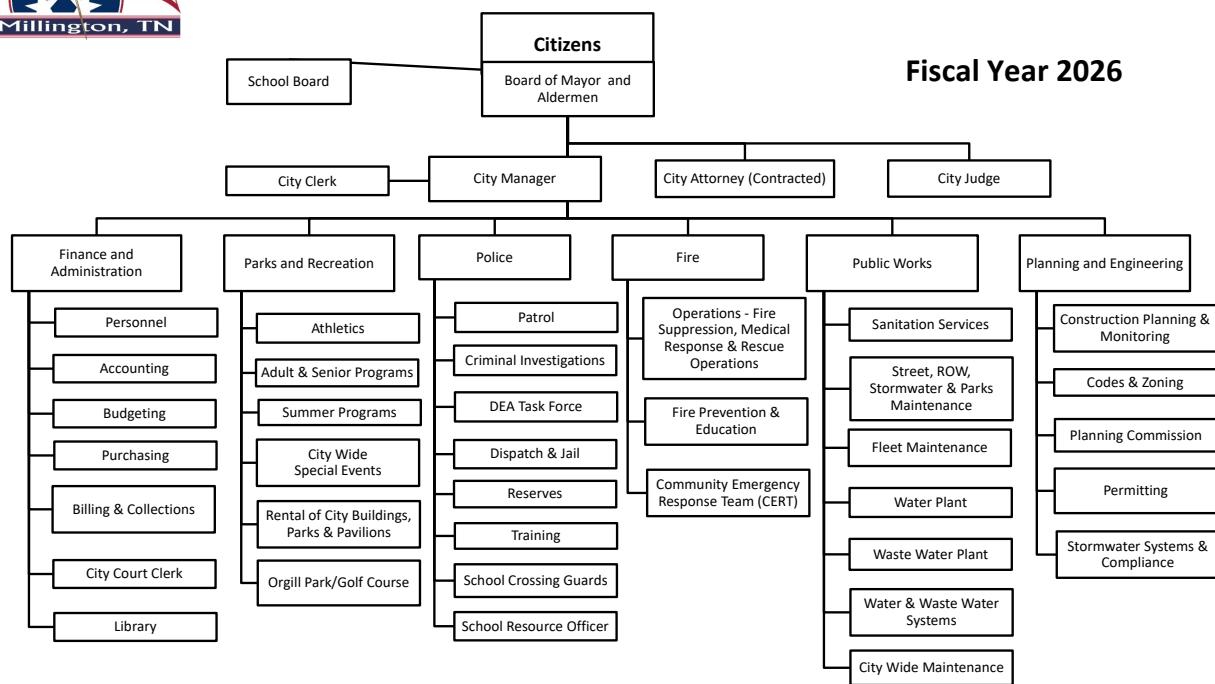
Municipal Schools

General Purpose School Fund	302
School Federal Projects Fund	22
School Nutrition Fund	<u>31</u>
Total School Positions	<u>355</u>



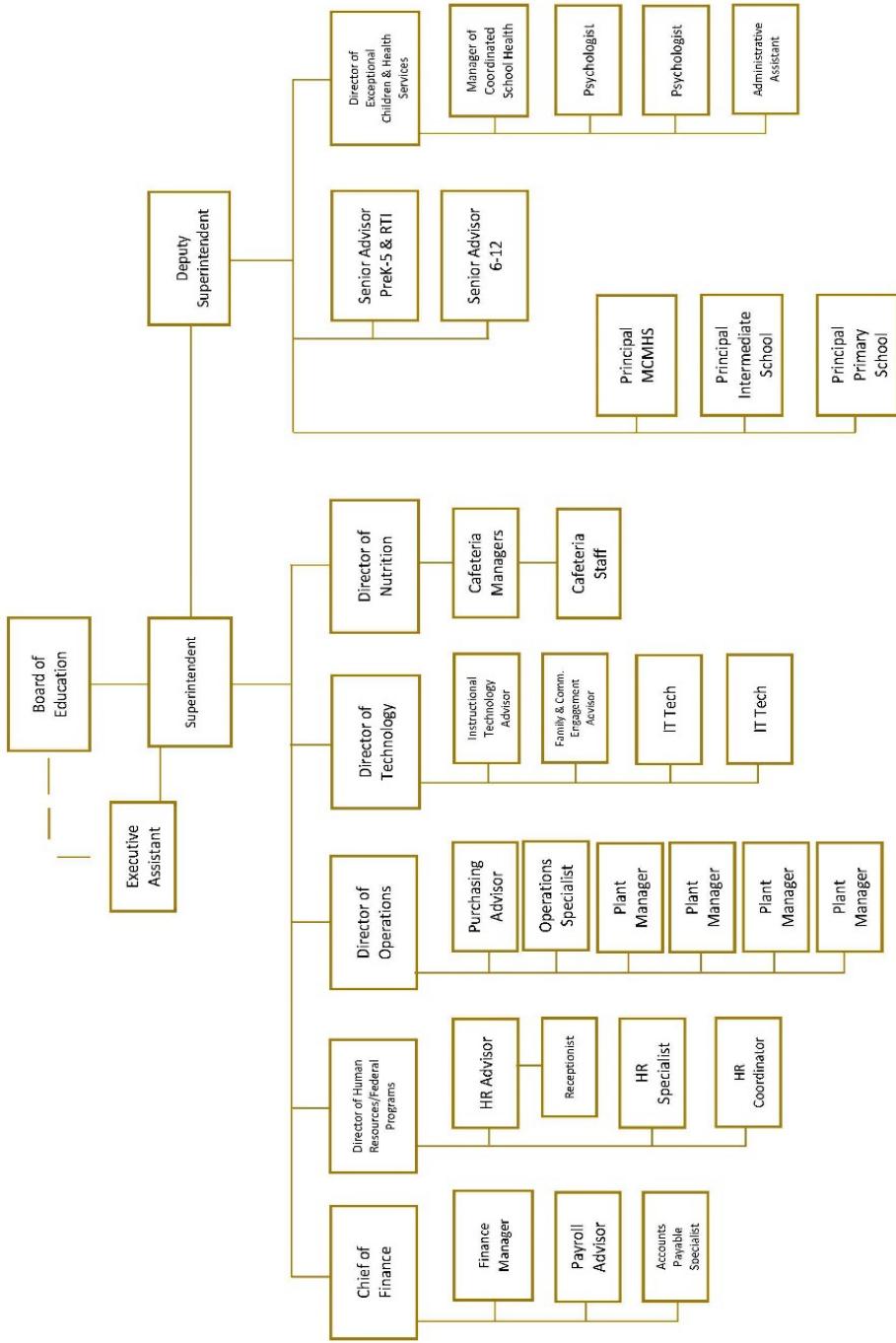
ORGANIZATIONAL CHART

City of Millington





MMSD Leadership Chart 2022-23



**Outstanding Debt as of June 30, 2025 and
FY 2026 Debt Service Payments**

						FY 2026 Debt Service Payments																										
		Issued and Not Drawn	Amount Outstanding at 6/30/25	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	-	535,000	2.90%	General Fund	61,000	15,515	76,515																								
2	6,000,000 TMBF / 20 Year Loan Agreement from First Horizon Bank NA through TML, issued September 2015	-	3,288,800	3.02%	General Fund	469,500	92,232	561,732																								
3	20 Year Loan Agreement from First Farmers and Merchants Bank through TML, issued May 6, 2021 / TMBF	-	5,226,000	2.45%	General Fund	271,000	128,037	399,037																								
4	15 Year Refunding Loan Agreement from Security Bank and Trust Company through TML, issued June 1, 2021 / TMBF		2,680,000	2.46%	General Fund	215,000	65,928	280,928																								
Total General Government Loan Agreements		-	11,729,800			1,016,500	301,712	1,318,212																								
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		1,571,000	2.46%	General Purpose School Fund	87,000	37,577	124,577																								
8	Interim financing for 40 year \$26,000,000 USDA Loan for schools issued May 9, 2024. Only interest will be paid during construction and interest will be capitalized.		26,000,000	4.60%	General Purpose School Fund	-	1,196,000	1,196,000																								
Total Schools Loan Agreements		-	27,571,000			87,000	1,233,577	1,320,577																								
Total Loan Agreements backed by General Government			39,300,800			1,103,500	1,535,289	2,638,789																								
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)		12,665,000	2.48%	Water Fund	467,000	314,092	781,092																								
Total Water Fund Loans		-	12,665,000			467,000	314,092	781,092																								
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	-	1,489,618	1.49%	Sewer Fund	142,236	21,228	163,464																								
Total Sewer Fund Loans		-	1,489,618			142,236	21,228	163,464																								
Total Enterprise Fund Loans		-	14,154,618	-		609,236	335,320	944,556																								
Total Outstanding Debt		\$ -	\$ 53,455,418			\$ 1,712,736	\$ 1,870,609	\$ 3,583,345																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Recap</th> <th style="text-align: center;">Principal</th> <th style="text-align: center;">Interest</th> <th style="text-align: center;">Combined</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">General Fund</td> <td style="text-align: center;">\$ 1,016,500</td> <td style="text-align: center;">\$ 301,712</td> <td style="text-align: center;">\$ 1,318,212</td> </tr> <tr> <td style="text-align: center;">General Purpose School Fund</td> <td style="text-align: center;">87,000</td> <td style="text-align: center;">1,233,577</td> <td style="text-align: center;">1,320,577</td> </tr> <tr> <td style="text-align: center;">Water Fund</td> <td style="text-align: center;">467,000</td> <td style="text-align: center;">314,092</td> <td style="text-align: center;">781,092</td> </tr> <tr> <td style="text-align: center;">Sewer Fund</td> <td style="text-align: center;">142,236</td> <td style="text-align: center;">21,228</td> <td style="text-align: center;">163,464</td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center;">\$ 1,712,736</td> <td style="text-align: center;">\$ 1,870,609</td> <td style="text-align: center;">\$ 3,583,345</td> </tr> </tbody> </table>									Recap	Principal	Interest	Combined	General Fund	\$ 1,016,500	\$ 301,712	\$ 1,318,212	General Purpose School Fund	87,000	1,233,577	1,320,577	Water Fund	467,000	314,092	781,092	Sewer Fund	142,236	21,228	163,464	Total	\$ 1,712,736	\$ 1,870,609	\$ 3,583,345
Recap	Principal	Interest	Combined																													
General Fund	\$ 1,016,500	\$ 301,712	\$ 1,318,212																													
General Purpose School Fund	87,000	1,233,577	1,320,577																													
Water Fund	467,000	314,092	781,092																													
Sewer Fund	142,236	21,228	163,464																													
Total	\$ 1,712,736	\$ 1,870,609	\$ 3,583,345																													

Debt Rollforward from 6/30/24 to 6/30/25
As of June 30, 2025

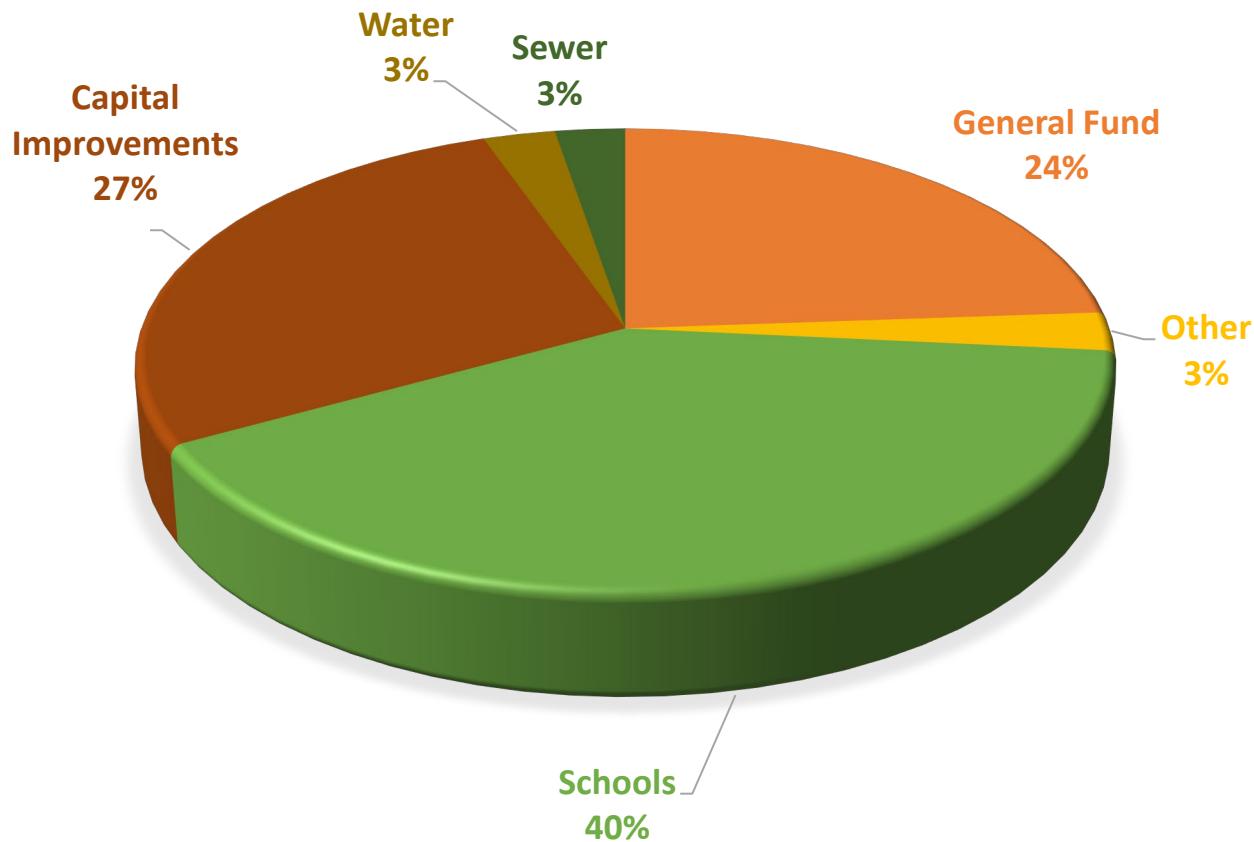
		Balance at 6/30/24	Debt Issued	Principal Paid			Balance at 6/30/25
Loan Agreements - General Government - General Fund							
1	\$1,150,000 TMBF / 20 Year Loan Agreement from First Horizon Bank NA through TML, issued May 2013	594,000		59,000			535,000
Loan Agreements - Schools - General Fund - General 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		84,000			1,571,000
8	Interim financing for 40 year \$26,000,000 USDA Loan for schools issued May 9, 2024. Only interest will be paid during construction and interest will be capitalized.	26,000,000		0			26,000,000
Total Schools Loan Agreements		27,655,000	-	84,000	-	-	27,571,000
Total Governmental Debt		40,375,600	-	1,074,800	-	-	39,300,800
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)	3,906,000	9,215,000	456,000			12,665,000
Total Water Fund Loans		3,906,000	9,215,000	456,000	-	-	12,665,000
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		140,244			1,489,618
Total Sewer Fund Loans		1,629,862	-	140,244	-	-	1,489,618
Total Enterprise Fund Loans		5,535,862	9,215,000	596,244	-	-	14,154,618
Total Outstanding Debt		\$ 45,911,462	\$ 9,215,000	1,671,044	\$ -	\$ -	\$ 53,455,418

Proposed Budget by Fund

Expenditures and Transfers to Other Funds

110 General Fund	\$ 22,334,473
115 State Drug Fund	\$ 17,150
120 DEA Drug Fund	\$ 100,000
121 State Street Aid Fund	\$ 431,300
125 Storm Water Fund	\$ 474,487
131 Sanitation Fund	\$ 1,474,218
141 General Purpose School Fund	\$ 33,062,102
142 School Federal Projects Fund	\$ 1,579,828
143 School Nutrition Fund	\$ 2,392,962
177 School Capital Projects Fund	\$ 822,643
300 Capital Improvements Fund	\$ 7,663,344
303 CIP - Middle School Project - USDA	\$ 18,196,100
411 Water Fund	\$ 2,557,800
412 Sewer Fund	\$ 2,482,966
Total	<u>\$ 93,589,373</u>

MILLINGTON PROPOSED BUDGET



"General Fund" includes Finance and Administration, Police, Fire, Planning and Development, the Library, Public Works, Streets, 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.

Ending Fund Balances - All Funds

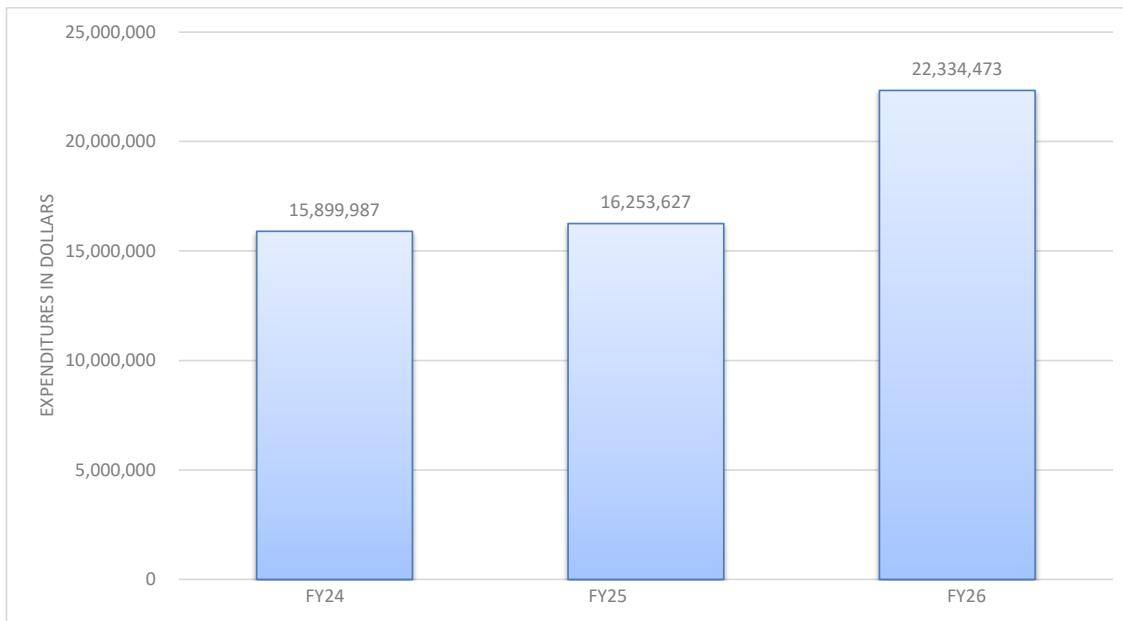
Fund	Estimated Fund Balance/Net Position at June 30, 2026
110 General Fund	24,246,221
115 State Drug Fund	79,878
120 DEA Drug Fund	67,569
121 State Street Aid Fund	185,823
125 Stormwater Fund	731,382
131 Sanitation Fund	441,717
141 General Purpose School Fund	18,741,425
142 Federal Fund	-
143 Nutrition Fund	1,460,480
177 School Capital Projects Fund	1,228,741
300 Capital Improvements Fund	358,854
303 CIP - Middle School Project - USDA Loan Fund	7,114,014
411 Water Department	12,532,313
412 Sewer Department	21,763,152

Combined Operating Budget

General Fund 110

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Personnel	7,610,073	8,886,128	11,858,306
Operations	6,432,343	4,651,402	5,888,378
Debt Service	<u>1,257,571</u>	<u>1,346,097</u>	<u>1,442,789</u>
Total Expenditures	15,299,987	14,883,627	19,189,473
Transfers	<u>600,000</u>	<u>1,370,000</u>	<u>3,145,000</u>
Total Expenditures and Transfers	<u>15,899,987</u>	<u>16,253,627</u>	<u>22,334,473</u>
General Fund Staffing Level	111	114	131

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.

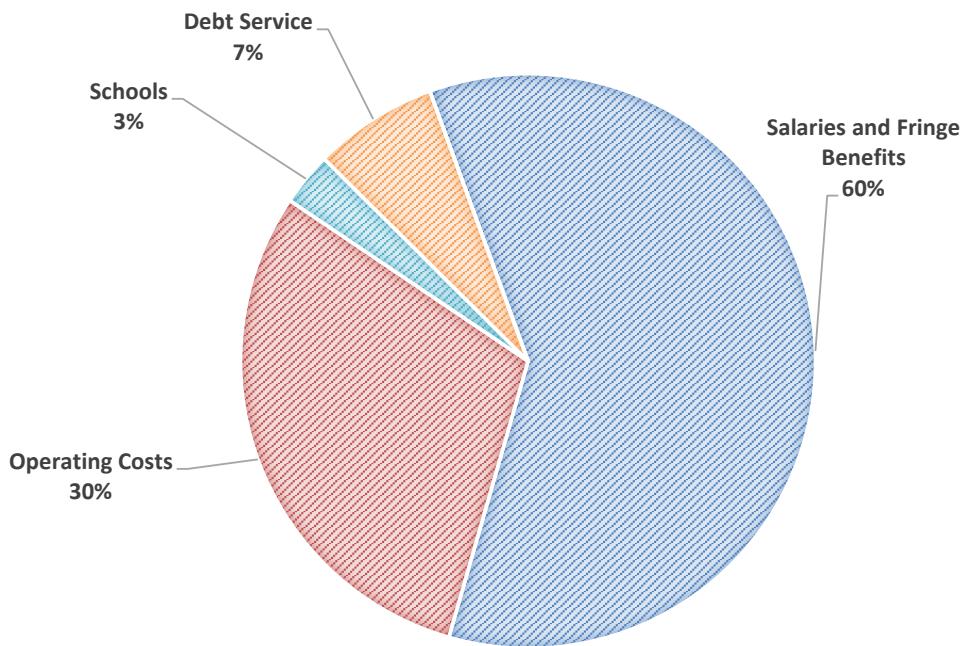


General Fund

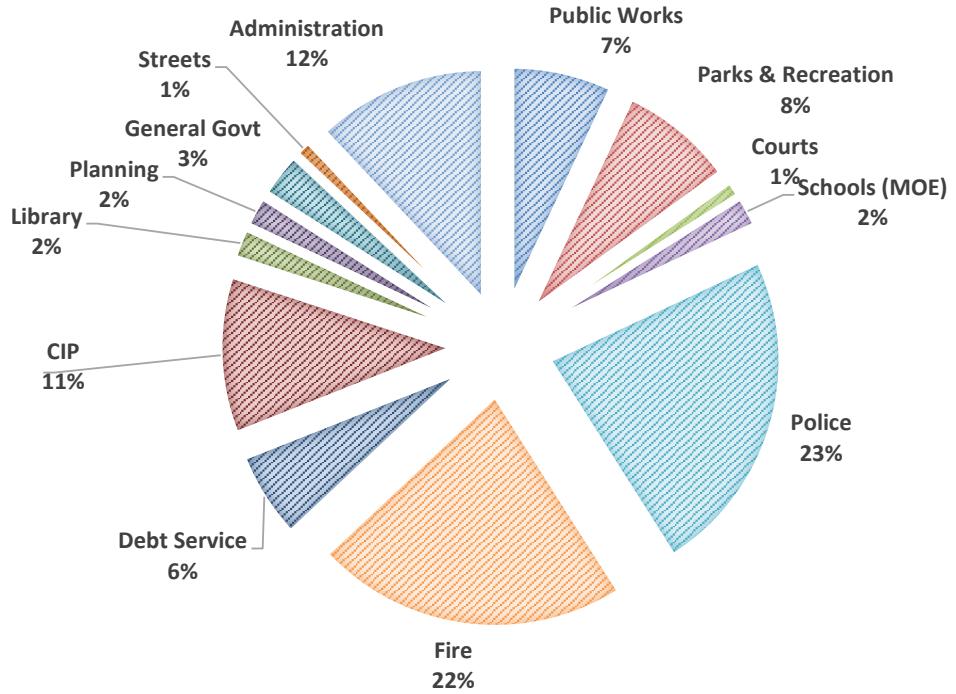
Summary

Combined Operating Budget	FY 2024	FY 2025	FY 2026	
	Actual	Forecast	Budget	
<u>Revenues</u>				
	Total Revenues	17,483,190	18,801,437	22,358,897
<u>Expenditures</u>				
Finance and Administration				
Finance and Administration	1,159,563	1,564,572	2,695,741	
General Government	519,548	505,481	668,000	
Courts	194,480	208,924	249,719	
Planning and Economic Development	235,332	303,236	459,937	
Personnel	7,044	12,838	19,600	
Library	391,212	405,004	466,302	
Special Projects	2,992,859	-	-	
<i>Total Finance and Administration</i>	5,500,038	3,000,055	4,559,299	
Police	<i>Total Police</i>	3,220,883	4,266,683	5,049,683
Fire	<i>Total Fire</i>	3,427,819	4,186,295	4,895,638
Public Works				
Public Wks - Admin/Shop	434,584	336,889	604,987	
Support Services	43,838	61,291	188,385	
Operations/Streets	344,058	313,407	529,630	
Streets/Parks	9,646	186,190	185,100	
<i>Total Public Works</i>	832,126	897,777	1,508,102	
Parks & Recreation				
Admin and Programs	429,487	509,476	802,213	
Athletic Programs	23,385	22,282	53,500	
Adult Programs	-	-	-	
Park Sports Fields	41,189	49,193	61,500	
Baker Community Center	46,495	57,679	76,500	
Farmers Market/Discovery Park	11,297	13,930	16,800	
Orgill Park and Golf Course	509,697	534,160	723,449	
<i>Total Parks & Recreation</i>	1,061,550	1,186,720	1,733,962	
Debt Service	<i>Total Debt Service</i>	1,257,571	1,346,097	1,442,789
	Total Expenditures	15,299,987	14,883,627	19,189,473
Transfer to/from Streets Fund		100,000	120,000	120,000
Transfer to/from CIP Fund		-	750,000	2,525,000
Transfer to/from Schools - Debt Payment		-	-	-
Transfer to/from Schools Fund (MOE)		500,000	500,000	500,000
	<i>Total Transfers</i>	600,000	1,370,000	3,145,000
	Total Expenditures and Transfers	15,899,987	16,253,627	22,334,473
	Surplus/(Deficit)	1,583,203	2,547,810	24,424
	Fund Balance as of June 30	21,673,987	24,221,797	24,246,221

GENERAL FUND COST BY TYPE



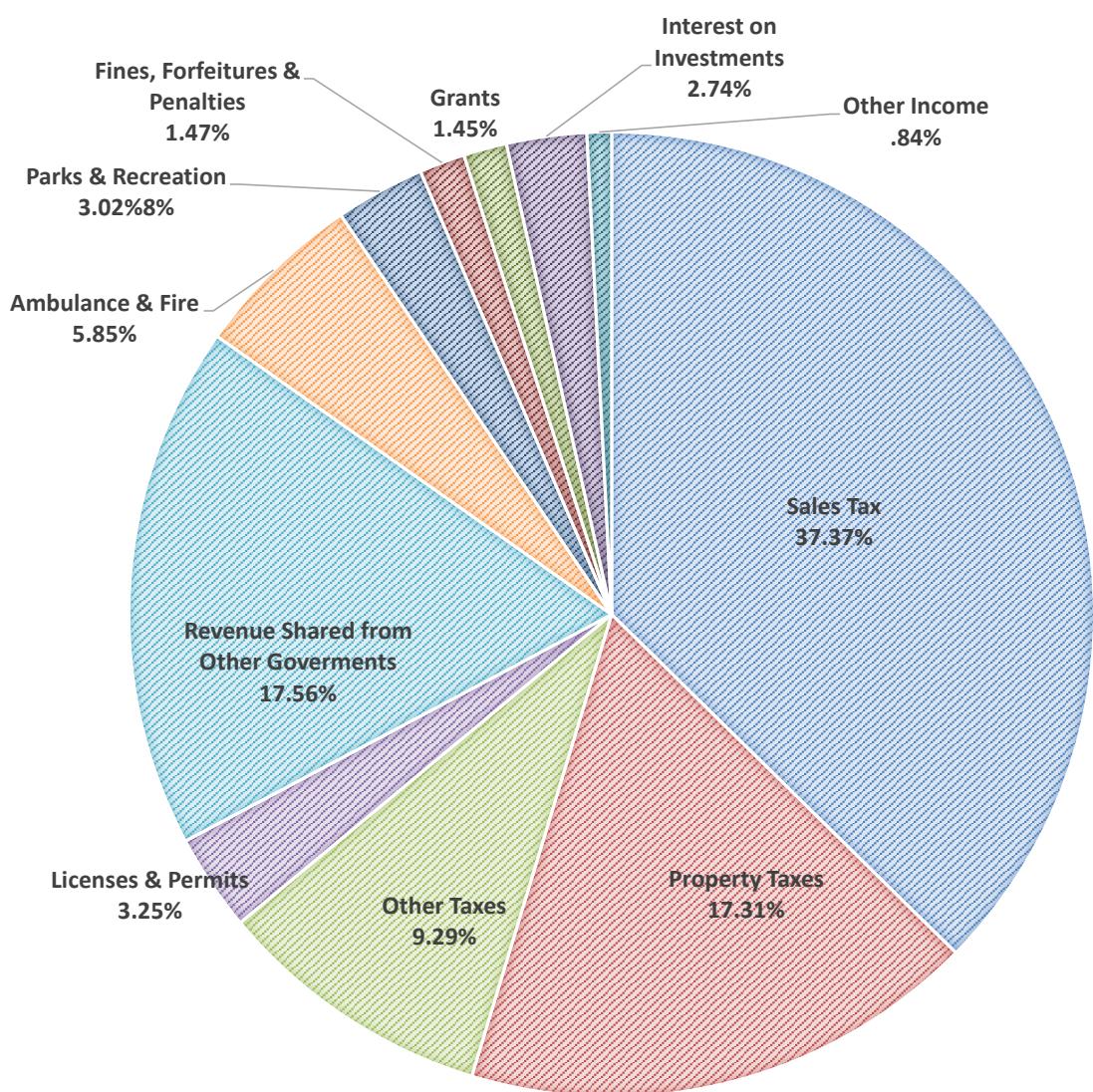
COST BY FUNCTION



Operating Budget - General Fund Revenues

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Estimate
General Fund 110			
Local Taxes	12,486,907	13,294,450	14,302,926
Licenses & Permits	654,647	717,987	725,922
Intergovernmental Revenue	2,538,981	2,889,259	5,209,199
Charges for Services	533,714	664,361	671,250
Fines, Forfeitures & Penalties	479,300	233,060	341,600
Grants	112,989	249,712	324,500
Interest on Investments	265,572	613,382	600,000
Other Income	411,080	139,226	183,500
Total	17,483,190	18,801,437	22,358,897

Source of General Fund Revenues



General Fund

Revenue Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	General Fund 110			
	Local Taxes			
110-31001-	Realty Tax Current Collections	3,128,566	3,400,000	3,870,000
110-31002-	Delinquent Taxes	(30,124)	89,864	90,000
110-31003-	Utility Taxes	122,515	165,000	165,000
110-31004-	In Lieu of Taxes by Co Trustee	54,791	55,000	60,000
110-31005-	BFI - In Lieu of Taxes	290,526	301,276	306,000
110-31010-	Interest & Penalty	20,770	21,393	21,000
110-31200-	City Beer Tax	342,664	300,000	300,000
110-31600-	Local Sales Tax (from Shelby Co)	5,270,724	5,500,000	5,825,954
110-31601-	City Sales Tax (.5% from State)	2,342,294	2,433,312	2,530,644
110-31819-	Personalty Taxes	157,488	250,000	250,000
110-31820-	Business Tax - Local	505,870	510,000	520,000
110-31835-	Business Tax - Max Fee	1,020	1,395	1,000
110-31912-	Cable TV Franchise Tax	16,960	20,964	20,000
110-31960-	Hotel-Motel Tax*	262,843	246,246	343,328
	LOCAL TAXES	12,486,907	13,294,450	14,302,926
	Licenses & Permits			
110-32011-	Fireworks Permit Fees	8,000	4,000	8,000
110-32101-	Liquor Permits	7,850	8,000	8,000
110-32102-	Liquor Inspection Fees	219,816	210,000	210,000
110-32112	Food Truck Permit	-		-
110-32595-	Motor Vehicle License Fees*	236,458	256,011	260,000
110-32607	Plan Review Fees	-	-	-
110-32608-	Planning Comm Review Fees	7,879	6,330	6,000
110-32609-	Subdivision Inspection Fees	60,839	120,000	115,000
110-32610-	Building Permits	39,947	45,000	45,000
110-32611-	Sign Permits	2,450	3,400	3,400
110-32612-	Zoning Letter Fees	225	1,200	1,200
110-32620-	Row Use Permits	-	322	322
110-32694-	Fiber Permits	66,254	60,000	65,000
110-32696-	Beer Application Permits	1,250	2,000	2,000
110-32697-	Beer Permits	3,529	1,724	2,000
110-32698-	License/Peddler Fees	150	-	-
	LICENSES & PERMITS	654,647	717,987	725,922
	Intergovernmental Revenue			
110-33120-	DEA Overtime	8,507	-	
110-33165-	Millington Housing Auth in Lieu	22,349	-	
110-33166-	TVA in Lieu of Taxes	129,683	129,000	146,050
110-33167-	MLG&W In Lieu of Taxes	105,962	106,000	105,000
110-33190-	Other Federal Grants (FEMA)*	-	106,000	1,796,764
110-33195-	Covid 19 Cares Act Grant	-	19,245	
110-33306-	Tema Reimbursement	-	17,667	298,588
110-33331-	Fire Fees	132,928	132,928	139,575
110-33332-	EMS Fees*	716,728	701,936	1,143,052
110-33405-	State Law Enforcement Grant*	-	193,731	
110-33490-	Other State Grants and Revenues*	-	-	
110-33510-	State Sales Tax	1,299,615	1,370,600	1,437,500
110-33511-	State Sports Betting Tax	20,113	19,800	21,275
110-33520-	State Income Tax	-	-	

General Fund

Revenue Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
General Fund 110				
110-33523-	Telecommunications Sales Tax	3,834	2,542	3,000
110-33530-	State Beer Tax	4,651	4,860	5,060
110-33532-	Mixed Drink Tax	66,294	60,000	62,000
110-33546-	Excise Tax	26,357	20,000	25,000
110-33554-	City St - Petroleum Special*			20,930
110-33558-	Transportation Modernization Funds	1,960	4,950	5,405
INTERGOVERNMENTAL REVENUE		2,538,981	2,889,259	5,209,199
Charges for Services				
110-34002-	Sex Offender Registry Fees	1,050	1,500	
110-34004-	Police Fees - Other	-	-	
110-34401-	Library Fines	-	-	
110-34403-	Library Cards	1,303	1,554	1,500
110-34404-	Library Fax Fees	1,460	2,100	2,000
110-34405-	Library - Other Revenue	8,926	8,592	9,000
110-34498-	Lot Mowing	-	-	
110-34604-1-	Goat Days - Vendor Fees	6,540	7,730	7,500
110-34605-1-	Goat Days Gift Shop Sales	3,919	4,251	4,000
110-34606-1-	Goat Days Parking	7,036	6,220	6,500
110-34608-1-	Goat Days Other Fees	(1,305)	(1,700)	1,700
110-34946-	Rec - Athletic Programs	18,920	30,000	30,000
110-34947-	Rec - Adult Programs	9,710	4,000	7,000
110-34949-	Orgill - Green Fees	362,203	480,000	480,000
110-34950-	Rec - Other	53	104	50
110-34952-	Baker Center Rental Fees	14,870	10,180	12,000
110-34956-	Rec - Special Events Revenues	16,436	18,000	15,000
110-34957-	Park Pavilion Rental Fees	4,055	7,830	5,000
110-34958-	Farmers Market Revenues	-	-	
110-34959-	Orgill - Pro Shop	31,508	35,000	40,000
110-34969-	Orgill - Concessions	47,030	49,000	50,000
CHARGES FOR SERVICES		533,714	664,361	671,250
Fines, Forfeitures & Penalties				
110-35108-	Beer Board Fines	8,500	-	-
110-35110-	City Court Fines	235,390	168,140	170,000
110-35111-	DL/Veh Registration Suspension	1,140	540	600
110-35113-	Animal Control Fines	-	120	
110-35114-	Camera Fines	232,480	62,000	170,000
110-35130-	Towing Reimbursement	1,790	2,260	1,000
FINES, FORFEITURES & PENALTIES		479,300	233,060	341,600
Grants				
110-36004-	AAA Traffic Safety Grant	-	-	
110-36009-	Tmp Rmp Safety Grant	-		
110-36010-	Fire Supplement Pay	15,200	16,800	15,000
110-36011-	Police Supplement Pay	16,800	27,200	16,000
110-36012-	Officer Retention Grant	-	6,000	
110-36018-	Memphis - Task Force One	-		
110-36033	SRO State Grant	60,212	60,212	225,000
110-36043-	100 Club of Memphis Grant	-		
110-36045-	Governor's Hwy Safety*	16,977	60,000	60,000

General Fund

Revenue Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
General Fund 110				
110-36049-	TML Conservation Grant	-	3,900	
110-36072-	ACG Grant-City Wide Security Cameras	-	70,000	
110-36079-	SC COVID Grant	-	-	
110-36080-	Library Boosters Contributions	-	-	
110-36081-	IP Grant for Library	-	-	
110-36082-	TN Grant Library Technology	-	-	8,500
110-36083-	TN CARES Cleaning Grant	-	-	
110-36084-	CNRR Library Grant	-	-	
110-36085-	Kiwanis Grant for Parks	3,800	5,600	
110-36092-	TN OJP COVID 19 Grant	-	-	
110-36094-	SC Grant - Firearms Simulator/Shotguns	-	-	
110-37505-	Unearned Grant Revenue ARP/TDEC	-	-	
	GRANTS	112,989	249,712	324,500
Interest on Investments				
110-37001-	Interest Income	265,572	613,382	600,000
	INTEREST on INVESTMENTS	265,572	613,382	600,000
Other Income				
110-38001-	Antenna Rental Income	26,082	26,082	26,000
110-38002-	Returned Check Fees	60	60	
110-38010-	Contributions - Fire	-	-	
110-38011-	Contributions - Police	-	-	
110-38016-	Donations - Arts, Recreation & Parks	1,650	2,000	
110-38018-	Goat Days Sponsorships	19,500	19,250	19,000
110-38019-	Recreation Sponsorships	4,900	4,200	18,500
110-38020-	Fourth of July Related Sponsorships	-	-	15,000
110-38030-	Insurance Proceeds	192,970	-	
110-38040-	Bus Lot Rent	39,642	50,390	50,000
110-38041	Fire Training Facility Rental			20,000
110-38045-	Shelby County Clerk Rent	19,200	-	25,000
110-38050-	Misc Revenue	58,127	22,200	
110-38051-	Sandusky Lease	-	-	
110-38052-	Cash Over (Short)	(8)	44	
110-38060-	Auction Proceeds	72	-	
110-38061-	Sale of Surplus Property	48,885	15,000	10,000
	OTHER INCOME	411,080	139,226	183,500
	TOTAL GENERAL FUND REVENUE	17,483,190	18,801,437	22,358,897
<i>*110-31960- FY26 - Hotel/Motel Tax potentially increased to 2% in 2026. Also Audit of the Hotel/Motel tax receipts expected to yield net \$15,000.</i>				
<i>*110-32595 FY25 - As a result of a State Audit of Shelby County Clerk our FY25 Forecast includes payment of \$20,586.49 from Jul 2023.</i>				
<i>*110-33332- FY26 - \$1,143,052 is based on raising the MLGW charge from \$12 to \$18 (requires board approval)</i>				
<i>*110-33405- FY25 - St of TN Violent Crimes Grant \$186,231 + St of TN Safer Roadways grant \$7,500</i>				
<i>*110-33490- FY25 - State portion of FEMA \$366,550</i>				
<i>*110-33190 FY25 & FY26 - FEMA reimbursement for June 2023 Superstorm will be \$2,201,352 . \$141,334 has been approved for payment this FY. It is estimated that the remainder will be paid in FY26.</i>				
<i>*110-36045- TN Highway Safety Office Grant for Police - Half for Equipment, half for overtime</i>				
<i>*110-33554- Formerly 121-33335 Gas Inspection Fees</i>				

Operating Budget

FINANCE AND ADMINISTRATION (41000)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Personnel	710,233	924,780	1,365,241
Operations	449,330	639,792	1,330,500
Total	1,159,563	1,564,572	2,695,741
Full Time Staffing Level	10	10	15

Full Time Staffing Detail

Job Title	Grade	Number
City Manager	11	1
Executive Secretary	5	1
Finance Director	10	1
City Clerk/Director of Operations	10	1
Public Information Officer (Vacant)	9	1
IT/ Cybersecurity Director (Vacant)	9	1
Finance Manager	8	1
Accounting Coordinator	6	1
Personnel & Workforce Development Director (Vacant)	10	1
Personnel Coordinator	6	1
Administrative Assistant (Vacant)	4	1
Billing Coordinator	4	1
Customer Service Representative	4	1
Assistant to City Clerk (Vacant)	4	1
Accounting Tech	4	1
Full time Staffing Level		15

Elected Staffing Detail

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

General Fund

Administration Section Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	FINANCE AND ADMINISTRATION (41000)			
	SALARIES & WAGES			
110-41000-111	Salaries	682,492	868,256	1,246,514
110-41000-118	Overtime	4,799	5,860	6,000
110-41000-124	Part Time	31,722	8,330	10,000
110-41000-136	Vacation Pay at Retirement	1,652	16,196	-
110-41000-140	Reimb for billing by City Hall	(168,000)	(168,000)	(175,840)
	Total Compensation	552,665	730,642	1,086,674
	FRINGE BENEFITS			
110-41000-151	Health Insurance	35,779	34,410	49,279
110-41000-152	Life Insurance	4,400	3,966	6,060
110-41000-153	FICA	43,507	54,712	78,276
110-41000-154	Medicare	10,174	12,795	18,306
110-41000-155	Retirement	63,708	88,215	126,646
110-41000-157	Unemployment Comp	-	40	-
	Total Fringe Benefits	157,568	194,138	278,567
	Total Personnel	710,233	924,780	1,365,241
	OPERATING EXPENDITURES			
110-41000-180	Travel & Training	16,038	26,960	27,000
110-41000-191	Education/Outreach/Public Relations	19,958	17,854	90,000
110-41000-192	Administration & Finance - Election Expense	-	1,088	-
110-41000-193	City Beautiful Grant	3,015	2,332	5,000
110-41000-235	Memberships/Dues/Licenses	4,811	14,236	15,000
110-41000-239	Tax Collection Expense	74,853	80,000	80,000
110-41000-241	Utilities	21,434	23,586	30,000
110-41000-245	Telephone	19,328	16,006	25,000
110-41000-252	Legal & Professional Services	160,059	175,000	235,000
110-41000-253	Audit *	47,190	66,500	75,000
110-41000-256	Contracted Services*	-	5,400	400,000
110-41000-260	R & M Equipment	-	-	-
110-41000-261	R & M Vehicle	-	-	-
110-41000-262	Property Maintenance*	8,298	36,032	50,000
110-41000-263	Lease & Maintenance Agreements	16,890	27,018	85,000
110-41000-285	Fuel Billed by Public Works	1,954	916	2,000
110-41000-289	Repairs by PW Shop	467	5,726	3,500
110-41000-310	Office & Operational Supplies	15,874	33,404	40,000
110-41000-333	Tools, Furniture & Equipment*	9,264	17,174	18,000
110-41000-596	Admin & Finance Penalties for Late Filing	29,897	-	-
110-41000-942	General Purpose Machinery and Equipment*	-	90,560	150,000
	Total Operations	449,330	639,792	1,330,500
	Total Finance And Administration	1,159,563	1,564,572	2,695,741
253*	Starting in FY 25, Audit was charged entirely to General Fund (41000)			
256*	FY26 - Contingency for unexpected contract expenses. May include services of former City Manager for Legislative items.			
262*	FY26 - \$40,000 for flooring, and renovation of mayor/city clerk office. Sidewalk in front of back parking lot.			
263*	FY26 - \$50,000 needed for Streaming Technology			
333*	FY26 \$8,000 for 2 new computers and office furniture. \$2,000 for scanners, cameras & microphones.			
942*	FY26 - Emergency Generator(s) (\$150,000)			

Operating Budget

GENERAL GOVERNMENT (41100)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Personnel*	199,748	193,186	220,000
Operations	<u>319,800</u>	<u>312,295</u>	<u>448,000</u>
Total Expenditures	519,548	505,481	668,000
Transfers	<u>600,000</u>	<u>1,370,000</u>	<u>3,145,000</u>
Total	<u>1,119,548</u>	<u>1,875,481</u>	<u>3,813,000</u>

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

General Fund

General Govt Section Line Item Detail

Acct	Account Name	FY 2024	FY 2025	FY 2026
#		Actual	Forecast	Budget
GENERAL GOVERNMENT (41100)				
FRINGE BENEFITS				
110-41100-156	Workers Comp Insurance*	157,605	160,674	170,000
110-41100-158	Medical Testing	13,427	9,562	20,000
110-41100-161	Retiree Insurances	28,716	22,950	30,000
	Total Fringe Benefits	199,748	193,186	220,000
	Total Personnel	199,748	193,186	220,000
OPERATING EXPENDITURES				
110-41100-249	General Government - Reappraisal by SC	-	-	-
110-41100-253	Audit *	4,719	-	-
110-41100-496	Recreation and Education Assistance*	-	-	15,000
110-41100-497	Chamber of Commerce Grant	25,000	25,000	25,000
110-41100-521	Insurance*	290,081	285,795	306,000
110-41100-721-1	Contribution to Nonprofit - Millington Food Pantry	-	1,500	2,000
110-41100-721-2	Public Health Assistance	-	-	20,000
110-41100-721-3	Economic Development Assistance	-	-	30,000
110-41100-725	Inter-government Contributions*	-	-	50,000
110-41100-943	Equipment Purchase	-	-	-
110-41100-945	Real Estate And Improvements	-	-	-
110-41100-990	Contingency	-	-	-
	Total Operations Expenditures	319,800	312,295	448,000
	Total Expenditures	519,548	505,481	668,000
TRANSFERS				
110-41100-606	Debt Payment to SC Schools - Principal -2015 Loan	-	-	-
110-41100-752	Transfer to/from SSA	100,000	120,000	120,000
110-41100-761	Transfer to/from CIP Fund	-	750,000	2,525,000
110-41100-762	Transfer to Schools (MOE)	500,000	500,000	500,000
	Total Transfers	600,000	1,370,000	3,145,000
	Total General Government	1,119,548	1,875,481	3,813,000
156*	FY26 to be finalized.			
253*	Starting in FY 25, Audit was charged entirely to General Fund (41000)			
496*	Grant paid from Parks & Recreation (44401-496) after FY23			
521*	PEP Liability & Property. FY26 to be finalized.			
725*	To contribute funds to Shelby County Trustee for Property Tax Relief for Millington Citizens who qualify.			

Operating Budget

COURTS (41200)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Personnel	160,635	166,404	193,469
Operations	33,845	42,520	56,250
Total	194,480	208,924	249,719
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		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
COURTS (41200)				
SALARIES & WAGES				
110-41200-111	Salaries	81,514	87,818	94,873
110-41200-118	Overtime	2,188	1,536	2,000
110-41200-124	Part-time Staff (includes Part Time Judge)	29,976	26,782	43,512
110-41200-125	Part-time staff - Prosecutor	18,000	19,500	17,115
110-41200-126	Part-time staff - Temp. Judge	700	700	1,000
110-41200-136	Vacation Pay at Retirement	-	-	-
	Total Compensation	132,378	136,336	158,500
FRINGE BENEFITS				
110-41200-151	Health Insurance	10,357	9,953	12,054
110-41200-152	Life Insurance	813	704	947
110-41200-153	FICA	6,886	8,374	9,827
110-41200-154	Medicare	1,610	1,958	2,298
110-41200-155	Retirement	8,591	9,078	9,842
110-41200-157	Unemployment Comp	-	-	-
	Total Fringe Benefits	28,257	30,068	34,969
	Total Personnel	160,635	166,404	193,469
OPERATING EXPENDITURES				
110-41200-180	Training & Travel	588	663	1,000
110-41200-235	Memberships/Dues/Licenses	-	-	200
110-41200-245	Telephone	6,515	5,930	7,000
110-41200-256	Contracted Services	6,750	6,000	10,000
110-41200-260	R & M Equipment	-	-	2,000
110-41200-262	Property Maintenance	565	1,157	3,000
110-41200-263	Lease & Maintenance Agreements*	13,969	14,438	19,800
110-41200-310	Office & Operational Supplies	5,458	2,592	5,750
110-41200-333	Tools, Furniture & Equipment*	-	11,740	7,500
	Total Operations	33,845	42,520	56,250
	Total Courts	194,480	208,924	249,719
263*	FY26 - Contract with LGC			
333*	FY26 - Printers and chairs			

Operating Budget

PLANNING & ECONOMIC DEVELOPMENT (41300)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Personnel	87,290	92,772	262,437
Operations	148,042	210,464	197,500
Total	235,332	303,236	459,937
Staffing Level	1.5	1	1

Full Time Staffing Detail

Job Title	Grade	Number
City Planner	10	<u>1</u>
Office Assistant	5	<u>1</u>
Staffing Level		<u>1</u>

General Fund

Planning and Economic Development Department Line Item Detail

Acct #	Account Name	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
	PLANNING & ECONOMIC DEVELOPMENT (41300)			
	SALARIES & WAGES			
110-41300-111	Salaries	62,415	74,539	187,040
110-41300-118	Overtime	-	-	-
110-41300-124	Part-time Staff*	200	-	25,000
110-41300-136	Vacation Pay at Retirement	-	2,708	-
110-41300-141	Reimb for Svcs by City Engr	-	-	-
	Total Compensation	62,615	77,247	212,040
	FRINGE BENEFITS			
110-41300-151	Health Insurance	13,691	1,768	14,673
110-41300-152	Life Insurance	358	-	500
110-41300-153	FICA	3,473	4,789	13,146
110-41300-154	Medicare	812	1,120	3,075
110-41300-155	Retirement	6,341	7,848	19,003
110-41300-157	Unemployment Comp	-	-	
	Total Fringe Benefits	24,675	15,525	50,397
	Total Personnel	87,290	92,772	262,437
	OPERATING EXPENDITURES			
110-41300-180	Training & Travel*	-	-	10,000
110-41300-235	Memberships/Dues/Licenses	223	2,126	2,000
110-41300-245	Telephone	2,638	1,951	1,500
110-41300-252	Legal & Professional Services	-	14,062	10,000
110-41300-254	Engineering Service (F&A, Bldg. Systems Group)*	67,353	70,000	40,000
110-41300-256	Contracted Services (City Engineer)	49,173	74,500	90,000
110-41300-260	R & M Equipment	-	-	1,000
110-41300-261	R & M Vehicle	-	72	3,000
110-41300-262	Property Maintenance	8,666	7,000	2,000
110-41300-263	Lease & Maintenance Agreements *	15,626	10,330	20,000
110-41300-285	Fuel Billed by Public Works	476	409	2,000
110-41300-289	Repairs by PW Shop	795	-	-
110-41300-310	Office & Operational Supplies	1,767	4,360	4,000
110-41300-326	Uniforms	-	504	2,000
110-41300-333	Tools, Furniture & Equipment*	1,325	25,150	10,000
110-41300-345	Demolitions*	-	-	-
	Total Operations	148,042	210,464	197,500
	Total Planning & Economic Development	235,332	303,236	459,937
124*	<i>UoM Intern</i>			
180*	<i>FY26 - To cover training for needed Certifications</i>			
254*	<i>FY26 Moving majority to General Services/Public Works</i>			
263*	<i>FY26 New GIS licenses. Smartgov software moved to Fire Department.</i>			
333*	<i>FY26 New furniture for office expansion.</i>			
345*	<i>FY26 Demolitions moved to Public Works</i>			
CIP	<i>\$300,000 for Rewrite of Comprehensive Plan</i>			

Operating Budget

PERSONNEL (41400)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Operations	7,044	12,838	19,600
Total	7,044	12,838	19,600

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

General Fund

Personnel Section Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	PERSONNEL (41400)			
	OPERATING EXPENDITURES			
110-41400-180	Training and Travel	50	1,000	3,000
110-41400-245	Telephone	2,627	2,636	3,100
110-41400-263	Lease & Maintenance Agreements*	867	6,560	5,000
110-41400-310	Office & Operational Supplies	1,147	642	4,500
110-41400-333	Tools, Furniture & Equipment	2,353	2,000	4,000
	Total Operations	7,044	12,838	19,600
	Total Personnel Department	7,044	12,838	19,600
263*	<i>OSHA Workman's Comp reporting system</i>			

Operating Budget

LIBRARY (41500)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Operations	391,212	405,004	466,302
Total	<u>391,212</u>	<u>405,004</u>	<u>466,302</u>

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	LIBRARY (41500)			
	OPERATING EXPENDITURES			
110-41500-241	Utilities	11,968	15,348	20,000
110-41500-245	Telephone	4,966	4,946	6,000
110-41500-256	Contracted Services	364,929	374,052	383,402
110-41500-262	Property Maintenance	5,518	5,500	6,000
110-41500-288	Inventory Purchases*	2,936	1,448	3,000
110-41500-310	Office & Operational Supplies	895	3,710	7,100
110-41500-522	Library - IP Grant for Literacy Lab	-	-	-
110-41500-523	Library - TN Grant for Technology	-	-	17,000
110-41500-524	Library - TN Cares Grant for Cleaning	-	-	-
110-41500-939	Other Improvements*	-	-	23,800
	Total Operations	391,212	405,004	466,302
	Total Library	391,212	405,004	466,302
288*	<i>FY26 Library reserve fund</i>			
523*	<i>FY26 TN Grant for Tech Upgrade - This is a 50% state funded match grant (\$8,500)</i>			
939*	<i>FY26 Library Furniture</i>			

Operating Budget

SPECIAL PROJECTS (41920)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Operations	2,992,859	-	-
Total	<u>2,992,859</u>	<u>-</u>	<u>-</u>

General Fund

Special Projects Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
SPECIAL PROJECTS (41920)*				
OPERATING EXPENDITURES				
110-41920-262	Property Maintenance	212,494		-
110-41920-264	Traffic Light Repair	660		-
110-41920-268	Street & ROW Repair & Maintenance	108,792		-
110-41920-270	Other - Debris Removal	2,670,913		-
Total Operations		2,992,859	-	-
Total Special Projects		2,992,859	-	-
<i>*June 25, 2023 Superstorm</i>				

Operating Budget

POLICE DEPARTMENT (42100)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget*
Personnel	2,796,406	3,272,989	4,286,383
Operations	424,477	993,694	763,300
Total	<u>3,220,883</u>	<u>4,266,683</u>	<u>5,049,683</u>
Staffing Level	44	45	50

Full Time Staffing Detail

Job Title	Grade	Number	Budget
Chief of Police		1	1
Assistant Chief	PI	2	2
Police Lieutenant	PL	3	3
Police Sergeant	PS	4	4
Police Officer	PO	23	26
Administrative Assistant	4	1	1
Dispatcher/Jailer	3	10	12
Property Room Technician	2	1	1
Staffing Level		<u>45</u>	<u>50</u>
POST Certified Positions		<u>33</u>	<u>36</u>

*Includes items that may be refunded by Grants

General Fund

Police Department Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
POLICE DEPARTMENT (42100)				
SALARIES & WAGES				
110-42100-111	Salaries	1,870,084	2,060,335	2,885,814
110-42100-114	Workers Comp Pay		-	
110-42100-118	Overtime	199,129	371,316	200,000
110-42100-124	Part-Time	-	-	90,822
110-42100-129	School Crossing Guards	23,903	23,490	30,000
110-42100-135	Holiday Pay	66,902	115,172	130,500
110-42100-136	Vacation Pay at Retirement	22,927	9,008	-
110-42100-137	Police Supplement Pay	16,800	25,600	-
110-42100-137-1	Police Department - Officer Retention Pay	16,800	6,000	-
	Total Compensation	2,216,545	2,610,921	3,337,136
FRINGE BENEFITS				
110-42100-151	Health Insurance	190,531	163,520	308,537
110-42100-152	Life Insurance	16,355	18,250	26,367
110-42100-153	FICA	128,697	161,877	206,902
110-42100-154	Medicare	30,099	37,858	48,388
110-42100-155	Retirement	197,652	265,270	339,053
110-42100-161	Police Dept - Retiree Insurances	16,527	15,293	20,000
	Total Fringe Benefits	579,861	662,068	949,247
	Total Personnel	2,796,406	3,272,989	4,286,383
OPERATING EXPENDITURES				
110-42100-180	Training & Travel	24,673	50,000	50,000
110-42100-222	PD - Special Investigation Expense	40	300	1,500
110-42100-235	Memberships/Dues/Licenses	925	2,700	3,000
110-42100-241	Utilities	20,316	20,052	35,000
110-42100-245	Telephone	54,656	45,000	45,000
110-42100-256	Contracted Services	23,221	46,000	55,000
110-42100-260	R & M Equipment	3,692	1,664	8,000
110-42100-261	R & M Vehicle	26,402	14,000	18,000
110-42100-262	Property Maintenance	22,950	96,504	25,000
110-42100-263	Lease & Maintenance Agreements	88,912	50,056	249,800
110-42100-285	Fuel Billed by Public Works	60,579	43,056	70,000
110-42100-289	Repairs by PW Shop	29,359	12,472	20,000
110-42100-310	Office & Operational Supplies	9,031	13,312	14,000
110-42100-313	Medical & Safety Supplies	2,140	2,500	4,000
110-42100-323	Jail Expense	7,200	5,266	6,000
110-42100-326	Uniforms	37,442	36,000	36,000
110-42100-328	Ammunition and Range Costs	8,806	9,500	10,000
110-42100-331	Gas & Oil (purchased direct)	-	-	
110-42100-333	Tools, Furniture & Equipment	853	20,000	50,000
110-42100-334	Vehicle Towing	3,280	11,012	12,500
110-42100-336	TBI - Sex Offender Fee	-	-	500
110-42100-941	Transportation Equipment - Police Cars*	-	290,500	-
110-42100-943	Police Dept Equipment Purchases *	-	223,800	50,000
	Total Operations	424,477	993,694	763,300
	Total Police	3,220,883	4,266,683	5,049,683
941*	FY26 - moved to CIP			
943*	FY25 Funding from three grants pertain to this line item - The State of Tennessee Violent Crimes Grant (VCIF), Millington was awarded \$186,231.00 (110-33405). \$60,000.00 (110-36045) - the Tennessee Highway Safety Office (THSO), half, \$30,000.00, is to be spent on equipment. \$7500.00 (110-33405) from the State of Tennessee for safer roadways to be spent on LIDAR, Laser Speed Measuring Devices.			

Operating Budget

FIRE DEPARTMENT (42200)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Personnel	2,327,975	2,923,971	3,395,712
Operations	<u>1,099,844</u>	<u>1,262,324</u>	<u>1,499,926</u>
Total	<u>3,427,819</u>	<u>4,186,295</u>	<u>4,895,638</u>
Staffing Level	28	28	30

Full Time Staffing Detail

Job Title	Grade	Number
Public Safety Director	10	1
Fire Chief	9	1
Administrative Assistant	4	1
Fire Marshall	8	1
Codes Enforcement Officer	6	2
Fire Battalion Chief	BC	3
Fire Lieutenant	FL	6
Fire Driver	FD	6
Firefighter	FF	9
Staffing Level		30

General Fund

Fire Department Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	FIRE DEPARTMENT (42200)			
	SALARIES & WAGES			
110-42200-111	Salaries	1,536,419	1,845,604	2,226,747
110-42200-114	Workers Comp Pay	-	-	-
110-42200-118	Overtime	238,750	340,394	380,000
110-42200-124	Salaries (Part Time)	-	-	-
110-42200-135	Salaries (Holiday)	49,159	122,726	83,847
110-42200-136	Vacation Pay at Retirement	2,411	-	-
110-42200-137	Fire Pay Supplement	15,200	-	-
	Total Compensation	1,841,939	2,308,724	2,690,594
	FRINGE BENEFITS			
110-42200-151	Health Insurance	164,619	187,437	204,744
110-42200-152	Life Insurance	14,603	16,627	21,179
110-42200-153	FICA	106,823	143,141	166,817
110-42200-154	Medicare	24,983	33,476	39,014
110-42200-155	Retirement	175,008	234,566	273,364
110-42200-157	Unemployment Comp	-	-	-
	Total Fringe Benefits	486,036	615,247	705,118
	Total Personnel	2,327,975	2,923,971	3,395,712
	OPERATING EXPENDITURES			
110-42200-180	Training & Travel	17,623	27,446	27,000
110-42200-191	Education/Outreach/Public Relations	839	3,928	3,000
110-42200-214	Ambulance Service *	669,555	669,556	934,091
110-42200-215	Dispatch Service *	142,241	212,134	208,961
110-42200-235	Memberships/Dues/Licenses	1,724	2,370	2,400
110-42200-241	Utilities	37,229	39,350	44,000
110-42200-245	Telephone	18,838	19,112	21,000
110-42200-256	Contracted Services	-	-	
110-42200-260	R & M Equipment	9,815	19,052	23,100
110-42200-261	R & M Vehicle	69,064	55,752	47,250
110-42200-262	Property Maintenance	23,735	24,874	25,200
110-42200-263	Lease & Maintenance Agreements*	19,855	30,690	35,074
110-42200-285	Fuel Billed by Public Works	23,402	16,364	20,000
110-42200-289	Repairs by PW Shop	456	194	2,000
110-42200-310	Office & Operational Supplies	11,512	9,224	12,000
110-42200-313	Medical & Safety Supplies	19,943	34,792	36,750
110-42200-326	Uniforms	20,346	24,190	24,100
110-42200-331	Gas & Oil (purchased direct)	-	50	
110-42200-333	Tools, Furniture & Equipment	7,657	13,146	13,000
110-42200-941	Transportation Equipment (Vehicles)*	-	52,000	
110-42200-943	Equipment Purchases (Breathers)*	6,010	8,100	21,000
	Total Operations	1,099,844	1,262,324	1,499,926
	Total Fire	3,427,819	4,186,295	4,895,638
111*	FY26 - New Fire Chief position added for 2026 (6 months); also contains one new Code Officer			
214*	FY26 - New Agreement (Offset by EMS Revenue)			
215*	FY26 - Memo from SCFD FY26 Charges (Offset by EMS Revenue)			
263*	FY26 - Includes cost of Smartgov software			
941*	FY26 - Budget for \$35,000 fire vehicle that was transferred to new codes official removed - ex			
943*	FY26 - Need to replace SCBA respirator fit tester - \$15,000 est.			

Operating Budget

PUBLIC WORKS - Admin and Shop (43000)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Personnel	307,561	244,913	413,487
Operations	<u>127,023</u>	<u>91,976</u>	191,500
Total	<u>434,584</u>	<u>336,889</u>	604,987
Staffing Level	5	5	6

Full Time Staffing Detail

Job Title	Grade	Number
Public Works Director	9	1
Shop Supervisor	6	1
Vehicle/Equipment Mechanic	5	3
Administrative Assistant	4	1
Staffing Level		6

General Fund

Public Works -Admin and Shop Section Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	Admin and Shop			
	PUBLIC WORKS (43000)			
	SALARIES & WAGES			
110-43000-111	Salaries	276,402	227,396	381,618
110-43000-118	Public Works Department - Overtime	252	-	-
110-43000-136	Vacation Pay at Retirement	11,239	2,340	-
110-43000-143	Allocate PW Director	(70,305)	(65,520)	(79,496)
	Total Compensation	217,588	164,216	302,122
	FRINGE BENEFITS			
110-43000-151	Health Insurance	38,976	37,291	40,000
110-43000-152	Life Insurance	2,721	2,490	3,400
110-43000-153	FICA	16,551	14,244	23,660
110-43000-154	Medicare	3,871	3,331	5,533
110-43000-155	Retirement	27,854	23,341	38,772
	Total Fringe Benefits	89,973	80,697	111,365
	Total Personnel	307,561	244,913	413,487
	OPERATING EXPENDITURES			
110-43000-180	Training & Travel	4	-	1,500
110-43000-241	Utilities	16,886	15,888	22,000
110-43000-245	Telephone	4,110	4,568	5,500
110-43000-260	R & M Equipment	475	132	1,000
110-43000-261	R & M Vehicle	5,489	1,590	6,500
110-43000-262	Property Maintenance	51,797	12,962	50,000
110-43000-263	Lease & Maintenance Agreements	8,880	9,000	10,000
110-43000-285	Fuel Billed by Public Works	(187,371)	(129,776)	(224,000)
110-43000-286	Gas Purchases	113,580	100,732	144,000
110-43000-287	Diesel Purchases	73,050	54,678	115,000
110-43000-288	Inventory Purchases	131,813	79,966	110,000
110-43000-289	Repairs by PW Shop	(124,546)	(76,798)	(107,000)
110-43000-310	Office & Operational Supplies	13,763	10,900	12,000
110-43000-325	Dog & Animal Control Expense*	54	-	5,000
110-43000-326	Uniforms	5,506	494	5,500
110-43000-331	Gas & Oil (purchased direct)	4,035	1,918	2,000
110-43000-332	Shop Supplies	5,838	3,818	6,500
110-43000-333	Tools, Furniture & Equipment*	3,660	1,904	6,000
110-43000-345	Demolitions	-	-	20,000
110-43000-941	Transportation Equipment	-	-	-
110-43000-943	Major Equipment Purchases	-	-	-
	Total Operations	127,023	91,976	191,500
	Total Public Works - Admin/Shop	434,584	336,889	604,987
325*	FY26 Air conditioner and kennel			
333*	FY24 Cameras			

Operating Budget

PUBLIC WORKS - Support Services (43001)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Personnel	39,341	55,791	177,435
Operations	<u>4,497</u>	<u>5,500</u>	<u>10,950</u>
Total	<u>43,838</u>	<u>61,291</u>	<u>188,385</u>
Staffing Level	2	2	2

Full Time Staffing Detail

Job Title	Grade	Number
Facility Manager	5	1
Support Technician	4	1
Staffing Level		2

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	PUBLIC WORKS - Support Services (43001)			
	SALARIES & WAGES			
110-43001-111	Salaries	28,657	43,795	102,841
110-43001-124	Part-Time Staff*	-	426	31,200
110-43001-136	Support Serv - Vacation Pay at Retirement	793	-	
	Total Compensation	29,450	44,221	134,041
	FRINGE BENEFITS			
110-43001-151	Health Insurance	6,168	3,310	18,620
110-43001-152	Life Insurance	130	384	900
110-43001-153	FICA	1,740	2,742	8,311
110-43001-154	Medicare	407	641	1,944
110-43001-155	Retirement	1,446	4,493	13,619
	Total Fringe Benefits	9,891	11,570	43,394
	Total Personnel	39,341	55,791	177,435
	OPERATING EXPENDITURES			
110-43001-180	Travel & Training	-	-	-
110-43001-245	Telephone	1,504	365	750
110-43001-261	R & M Vehicle	-	-	2,000
110-43001-285	Fuel billed by Public Works	1,232	1,745	2,500
110-43001-289	Repairs by PW Shop	329	158	1,500
110-43001-310	Office & Operational Supplies	120	1,668	1,500
110-43001-326	Uniforms	350	70	1,200
110-43001-333	Tools, Furniture & Equipment	962	1,494	1,500
	Total Operations	4,497	5,500	10,950
	Total Support Services	43,838	61,291	188,385
124*	<i>FY26 Formerly in Administration and Finance</i>			

Operating Budget

PUBLIC WORKS - Operations/Streets (43002)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Personnel*	344,058	313,407	529,630
Total	344,058	313,407	529,630
Staffing Level	8	8	8

Full Time Staffing Detail

Job Title	Grade	Number
Manager	7	1
Heavy Equipment Operator	6	1
Equipment Operator	5	1
Crew Worker	2	5
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 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	Fund 110 General Fund			
	PUBLIC WORKS - Operations/Streets (43002)			
	SALARIES & WAGES			
110-43002-111	Salaries	321,851	311,350	414,759
110-43002-114	Workers Comp	-	-	-
110-43002-118	Overtime	1,605	710	2,500
110-43002-124	Part-Time Staff	14,906	23,104	99,199
110-43002-136	Vacation Pay at Retirement	-	7,102	-
110-43002-142	Reimb for Drain Cleaning by Stormwater	(111,800)	(140,000)	(140,000)
110-43002-143	Allocate PW Director	17,576	16,380	20,933
	Total Compensation	244,138	218,646	397,391
	FRINGE BENEFITS			
110-43002-151	Health Insurance	28,939	24,239	36,859
110-43002-152	Life Insurance	3,083	2,206	3,600
110-43002-153	FICA	19,855	21,176	31,865
110-43002-154	Medicare	4,644	4,953	7,452
110-43002-155	Retirement	31,692	32,355	42,140
110-43002-161	Retiree Insurances	11,707	9,832	10,323
	Total Fringe Benefits	99,920	94,761	132,239
	Total Personnel	344,058	313,407	529,630
	Total PW Operations/Streets Department	344,058	313,407	529,630

Operating Budget

PUBLIC WORKS - Streets/Parks (43003)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Operations	9,646	186,190	<u>185,100</u>
Total	9,646	186,190	<u>185,100</u>

General Fund

Public Works - Streets/Parks Section

Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	PUBLIC WORKS - Streets/Parks (43003)			
	OPERATING EXPENDITURES			
110-43003-260	R&M Equipment	1,786	-	2,000
110-43003-261	R&M Vehicle	100	540	2,000
110-43003-262	Property Maintenance	951	-	5,000
110-43003-285	Fuel Billed by Public Works	3,345	3,792	5,000
110-43003-289	Repairs by Public Works	1,799	1,714	2,500
110-43003-310	Office & Operational Supplies	882	2,022	2,000
110-43003-326	Uniforms	-	970	600
110-43003-331	Gas & Oil (purchased direct)	-	-	
110-43003-333	Tools, Furniture & Equipment	783	-	1,000
110-43003-941	Transportation Equipment*	-	177,152	165,000
	Total Operations	9,646	186,190	185,100
	Total PW - Streets/Parks	9,646	186,190	185,100
	<i>FY26 New tractor and bushhog / zero turn mowers</i>			

Operating Budget

PARKS & RECREATION ADMINISTRATION & PROGRAMS (44401)

	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Personnel	352,983	399,862	637,563
Operations	<u>76,504</u>	<u>109,614</u>	164,650
Total	<u>429,487</u>	<u>509,476</u>	802,213
Staffing Level	6	6	8

Full Time Staffing Detail

Job Title	Grade	Number
Parks & Recreation Director (vacant)	9	1
Parks & Recreation Manager	7	1
Grounds Crew	5	1
Recreational Sports Coordinator	4	1
Recreation Leader Sr.	3	1
Recreation Leaders	3	3
Staffing Level		8

General Fund

Parks and Recreation - Admin and Programs Line Item Detail

Acct #	Account Name	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
PARKS & RECREATION				
ADMINISTRATION & PROGRAMS (44401)				
SALARIES & WAGES				
110-44401-111	Salaries	269,706	293,472	447,495
110-44401-118	Overtime	129	-	2,500
110-44401-124	Part Time Labor*	-	18,097	42,500
110-44401-136	Vacation Pay at Retirement	-	-	
	Total Compensation	269,835	311,569	492,495
FRINGE BENEFITS				
110-44401-151	Health Insurance	34,493	32,474	57,231
110-44401-152	Life Insurance	2,714	2,514	4,503
110-44401-153	FICA	15,242	19,036	30,690
110-44401-154	Medicare	3,565	4,452	7,178
110-44401-155	Retirement	27,134	29,817	45,466
110-44401-157	Unemployment Comp	-	-	-
	Total Fringe Benefits	83,148	88,293	145,068
	Total Personnel	352,983	399,862	637,563
OPERATING EXPENDITURES				
110-44401-180	Training & Travel	1,668	5,920	8,500
110-44401-235	Memberships/Dues/Licenses	493	660	1,200
110-44401-245	Telephone	5,052	5,684	6,000
110-44401-252	Legal & Professional Services	-	-	
110-44401-256	Contracted Services	11,925	8,432	15,000
110-44401-256-1	Contracted Services - Goat Days	9,739	7,426	12,000
110-44401-260	R & M Equipment	-	-	2,000
110-44401-261	R & M Vehicle	-	-	1,000
110-44401-263	Lease & Maintenance Agreements	1,739	1,532	2,500
110-44401-285	Fuel Billed by Public Works	3,670	2,450	5,000
110-44401-289	Repairs by PW Shop	514	324	3,000
110-44401-310	Office & Operational Supplies*	7,458	22,740	12,200
110-44401-310-1	Office & Oper Supp - Goat Days	2,546	1,870	4,500
110-44401-311	Concessions	479	36	1,200
110-44401-326	Uniforms	2,672	3,500	5,500
110-44401-331	Gas & Oil (purchased direct)	-	96	50
110-44401-333	Tools, Furniture & Equipment	94	510	500
110-44401-333-1	Tools, Furn & Equip - Goat Days	3,416	2,633	4,500
110-44401-350-1	Supplies - Goat Days Gift Shop	2,933	4,676	5,000
110-44401-496	YMCA Grant	20,000	20,000	20,000
110-44401-	Holiday Decorations*	-	-	10,000
110-44401-498	Freedom Celebration *	2,106	21,125	30,000
110-44401-941	Transportation Equipment (Vehicles)	-	-	-
110-44401-943	Equipment Purchases*			15,000
	Total Operations	76,504	109,614	164,650
	Total Admin and Programs	429,487	509,476	802,213
498*	FY24 Includes a \$9,000+ credit on Fireworks from previous year			
124*	FY26 Combined from 44410-124			
941*	FY26 \$30,000 truck was Budgeted to replace 08' Ford Ranger, but Frankie will provide another newer City owned truck.			
943*	FY26 (2)Lawnmowers, Carryall Gas Club Car- maintain sports complex, Biloxi, Baker with along with trash and debris pick up on Parks and Rec properties.			
310*	FY26 Upgrade Firewall, annual fee (5) emails, event supplies, craft, décor, for activities added for adults and children			
44401-*	FY26 Holiday decorations for events			

Operating Budget

PARKS AND RECREATION

ATHLETIC PROGRAMS (44402) formerly YOUTH PROGRAM

	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Personnel	13,456	7,214	29,000
Operations	9,929	15,068	24,500
Total	23,385	22,282	53,500

General Fund

Parks and Recreation - Athletic Programs Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	PARKS AND RECREATION			
	ATHLETIC PROGRAMS (44402)			
	SALARIES & WAGES			
110-44402-112	Field Supervisors	-		2,309
110-44402-116	Umpires/Officials/Referees	12,503	6,700	19,394
110-44402-117	Scorekeepers/Press Box/Gate	-		5,079
	Total Compensation	12,503	6,700	26,782
110-44402-153	FICA	772	416	1,798
110-44402-154	Medicare	181	98	420
	Total Fringe Benefits	953	514	2,218
	Total Personnel	13,456	7,214	29,000
	OPERATING EXPENDITURES			
110-44402-310	Office & Operational Supplies	4,810	4,754	9,500
110-44402-326	Uniforms	5,119	10,314	15,000
	Total Operations	9,929	15,068	24,500
	Total Athletic Programs	23,385	22,282	53,500

Operating Budget

PARKS AND RECREATION PARKS/SPORTS FIELDS (44410)

	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Personnel	0	0	0
Operations	41,189	49,193	61,500
Total	41,189	49,193	61,500

General Fund

Parks and Recreation - Parks/Sports Fields Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
PARKS AND RECREATION				
PARKS/SPORTS FIELDS (44410)				
SALARIES & WAGES				
110-44410-124	Part-time Staff*	-	-	-
	Total Compensation	-	-	-
FRINGE BENEFITS				
110-44410-153	FICA	-	-	-
110-44410-154	Medicare	-	-	-
	Total Fringe Benefits	-	-	-
	Total Personnel	-	-	-
OPERATING EXPENDITURES				
110-44410-241	Utilities	12,716	12,315	17,000
110-44410-262	Property Maintenance*	18,827	18,448	26,000
110-44410-310	Office & Operational Supplies	1,545	1,612	3,500
110-44410-333	Tools, Furniture & Equipment	8,101	16,818	15,000
	Total Operations	41,189	49,193	61,500
	Total Parks/Sports Fields	41,189	49,193	61,500
124*	<i>FY26 Combined with 44401-124</i>			
262*	<i>FY26 Spraying ballfields, gym, ants, loads of dirt and engineered fiber mulch for parks</i>			

Operating Budget

PARKS AND RECREATION BAKER COMMUNITY CTR & GYM (44420)

	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Operations	46,495	57,679	76,500
Total	46,495	57,679	76,500

Acct	Account Name	FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	PARKS AND RECREATION			
	BAKER COMMUNITY CTR & GYM (44420)			
	OPERATING EXPENDITURES			
110-44420-241	Utilities	25,059	26,984	35,000
110-44420-260	R & M Equipment	-	-	500
110-44420-262	Property Maintenance*	16,959	24,234	26,000
110-44420-310	Office & Operational Supplies	1,755	1,940	5,000
110-44420-333	Tools, Furniture & Equipment	2,722	4,521	10,000
	Total Operations	46,495	57,679	76,500
	Total Baker Community Center	46,495	57,679	76,500
262*	<i>FY26 Treatment for weeds, rodent control inside and outside, stripping and waxing of floors, update building and property as needed</i>			

Operating Budget

PARKS AND RECREATION DISCOVERY PARK (44450)

	FY 2024 Actual	FY 2025 Forecast*	FY 2026 Budget
Operations	11,297	13,930	16,800
Total	11,297	13,930	16,800

*Formerly Farmer's Market

General Fund

Parks and Recreation - Discovery Park Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	PARKS AND RECREATION			
	DISCOVERY PARK (44450)			
	OPERATING EXPENDITURES			
110-44450-241	Utilities	3,429	4,398	3,300
110-44450-262	Property Maintenance	6,603	8,500	8,500
110-44450-333	Tools, Furniture & Equipment	1,265	1,032	5,000
	Total Operations	11,297	13,930	16,800
	Total Discovery Park*	11,297	13,930	16,800
	<i>*Formerly Farmer's Market</i>			

Operating Budget

ORGILL PARK AND GOLF COURSE (44470)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Personnel	270,387	290,839	347,949
Operations	<u>239,310</u>	<u>243,321</u>	<u>375,500</u>
Total	<u>509,697</u>	<u>534,160</u>	<u>723,449</u>
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		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	ORGILL PARK & GOLF COURSE (44470)			
	SALARIES & WAGES			
110-44470-111	Salaries	48,148	52,466	57,221
110-44470-118	Overtime	-	-	
110-44470-124	Part Time Labor	198,382	212,752	235,500
110-44470-136	Vacation Pay at Retirement	-	-	2,000
	Total Compensation	246,530	265,218	294,721
	FRINGE BENEFITS			
110-44470-151	Health Insurance	2,750	-	3,268
110-44470-152	Life Insurance	-	-	1,600
110-44470-153	FICA	15,097	16,444	18,273
110-44470-154	Medicare	3,531	3,846	4,273
110-44470-155	Retirement	2,479	5,331	5,814
110-44470-157	Unemployment Comp	-	-	-
110-44470-159	Orgill Park - Residency Incentive	-	-	20,000
	Total Fringe Benefits	23,857	25,621	53,228
	Total Personnel	270,387	290,839	347,949
	OPERATING EXPENDITURES			
110-44470-180	Training & Travel	-	-	1,000
110-44470-235	Memberships/Dues/Licenses	-	-	2,500
110-44470-241	Utilities	38,222	57,696	60,000
110-44470-245	Telephone	10,715	10,904	12,000
110-44470-252	Legal & Professional Services	-	-	
110-44470-256	Contracted Services*	1,212	932	35,000
110-44470-260	R & M Equipment	44,427	15,754	30,000
110-44470-261	R & M Vehicle	-	-	2,000
110-44470-262	Property Maintenance	21,820	32,662	45,000
110-44470-263	Lease & Maintenance Agreements (Carts)	52,175	49,968	65,000
110-44470-267	Chemicals	4,010	-	-
110-44470-285	Fuel Billed by Public Works	296	518	6,500
110-44470-289	Repairs by PW Shop	13,372	4,800	7,500
110-44470-310	Office & Operational Supplies*	6,949	3,924	10,000
110-44470-311	Concessions	17,666	22,702	23,000
110-44470-326	Uniforms	720	107	1,000
110-44470-331	Gas & Oil (Purchased Direct)	12,899	5,152	10,000
110-44470-333	Tools, Furniture & Equipment	715	3,080	5,000
110-44470-350	Supplies - Gift Shop (Pro Shop)	14,112	11,912	20,000
110-44470-980	Orgill Park and Lake - Maintenance	-	23,210	40,000
	Total Operations	239,310	243,321	375,500
	Total Admin and Programs - Orgill	509,697	534,160	723,449
	<i>Orgill began operations in FY 23</i>			
256*	<i>FY26 All chemicals (267) will be applied by Herbi Systems as part of Contracted Services</i>			
310*	<i>FY26 Additional Golf Supplies needed</i>			

Debt Service (49100)

Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Principal	961,000	990,800	1,103,500
Interest	296,571	355,297	339,289
Total	1,257,571	1,346,097	1,442,789

General Fund

Debt Service Department Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
Debt Service (49100)				
Principal				
110-49100-605	2013 TMBF Loan matures 5/1/2033-First Horizon	58,000	59,000	61,000
110-49100-606	2015 TMBF Loan matures 9/1/2025-First Horizon	440,000	457,800	469,500
110-49100-608	2020 TMBF 18 Year Refunding-Security Bank (MMS)	-	-	87,000
110-49100-615	2021 TMBF 20 Year Refunding-First Farmers	258,000	264,000	271,000
110-49100-616	Vet Pkwy Loan #68506 - Southern Security 2021 TMBF	205,000	210,000	215,000
TOTAL PRINCIPAL PAYMENTS		961,000	990,800	1,103,500
Interest				
110-49100-655	2013 TMBF Loan matures 5/1/2033-First Horizon	18,908	17,226	15,515
110-49100-656	2015 TMBF Loan matures 9/1/2025-First Horizon	119,791	113,148	92,232
110-49100-658	2020 TMBF 18 Year Refunding-Security Bank (MMS)	-	19,323	37,577
110-49100-662	2021 TMBF 20 Year Refunding-First Farmers	81,735	134,506	128,037
110-49100-663	Vet Pkwy Loan #68506 - Southern Security 2021 tmbf	76,137	71,094	65,928
TOTAL INTEREST PAYMENTS		296,571	355,297	339,289
TOTAL DEBT SERVICE EXPENDITURES		1,257,571	1,346,097	1,442,789

Operating Budget

115 State Drug Fund			
Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Revenues	5,160	3,200	5,200
Operations	1,573	1,902	17,150
Net From Operations	3,587	1,298	(11,950)
 June 30 Fund Balance	 <u>90,530</u>	 <u>91,828</u>	 <u>79,878</u>

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 2024 Actual	FY 2025 Forecast	FY 2026 Budget
	State Drug Fund (115)			
	Revenues			
115-35006-	Confiscations & Settlements	1,951	-	2,000
115-35007-	Drug Fines		-	
	COURT FINES & COSTS	1,951	-	2,000
115-37001-	Interest Income	3,209	3,200	3,200
	INTEREST INCOME	3,209	3,200	3,200
115-38060-	Proceeds from Auction		-	
115-38990-	Planned Use of P/Y Funds		-	
	OTHER INCOME	-	-	-
	Total Revenues	5,160	3,200	5,200
	OPERATING EXPENDITURES			
115-42129-180	Training & Travel		-	1,000
115-42129-191	Education/Outreach/Public Relations		800	1,000
115-42129-222	Confidential Undercover Exp		-	1,000
115-42129-245	Telephone		-	150
115-42129-253	Audit *	1,573	-	-
115-42129-261	R & M Vehicle		-	1,500
115-42129-263	Lease & Maintenance Agreements*		-	2,000
115-42129-310	Office & Operational Supplies		-	3,000
115-42129-312	Equipment		-	-
115-42129-325	Dog & Animal Control Expense		-	-
115-42129-333	Tools, Furniture & Equipment		1,102	7,500
	Total Operations	1,573	1,902	17,150
	Total State Drug Fund	3,587	1,298	(11,950)
253*	Starting in FY 25, Audit will be charged entirely to General Fund			
263*	Lexis Nexis			

Operating Budget

120 DEA Drug Fund			
Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Revenues	22,969	64,338	42,040
Operations	46,161	88,280	100,000
Net From Operations	(23,192)	(23,942)	(57,960)
 June 30 Fund Balance	 149,471	 125,529	 67,569

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

DEA Drug Fund

Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	DEA Drug (120)			
	REVENUES			
120-33119-	DEA Federal Shared Proceeds	22,927	64,300	42,000
	COURT FINES & COSTS	22,927	64,300	42,000
120-37001-	Interest Income	42	38	40
	INTEREST INCOME	42	38	40
	OTHER INCOME	-	-	-
	TOTAL REVENUE	22,969	64,338	42,040
	OPERATING EXPENDITURES (52100)			
120-52100-180	Travel & Training		-	2,500
120-52100-191	Education/Outreach/Public Relations		5,812	3,500
120-52100-222	Special Investigation Expense		-	1,000
120-52100-253	Audit Fees *	1,573	-	
120-52100-261	R & M Vehicle	187	-	1,000
120-52100-262	Property Maintenance		36,460	4,000
120-52100-285	Fuel Billed by PW	3,693	2,698	2,500
120-52100-289	Repairs by PW Shop	328	366	2,500
120-52100-310	Office & Operational Supplies		-	1,000
120-52100-331	Gas & Oil (Purchased Direct)		-	500
120-52100-333	Tools, Furniture & Equipment	40,380	42,944	46,000
120-52100-334	Vehicle Towing		-	500
120-52100-942	Vehicle Purchases		-	35,000
120-52100-943	Equipment Purchases		-	
	TOTAL OPERATIONS	46,161	88,280	100,000
	TOTAL EXPENDITURES	46,161	88,280	100,000
	Net From Operations	(23,192)	(23,942)	(57,960)
*253	<i>Starting in FY 25, Audit will be charged entirely to General Fund</i>			

Operating Budget

121 State Street Aid Fund			
Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Revenues	394,465	409,794	431,300
Operations	518,291	433,577	551,300
Transfers	(100,000)	(120,000)	(120,000)
Total Expenditures and Transfers	418,291	313,577	431,300
Net from Operations	(23,826)	96,217	0
June 30 Fund Balance	89,606	185,823	185,823

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 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	Fund: 121			
	State Street Aid			
	Revenues			
121-33335-	Gas Inspection Fees*	19,369	19,326	-
121-33550-	State Street Aid Revenue	189,865	196,044	212,835
121-33551-	Additional 3 Cent Gas Tax	54,810	57,678	62,618
121-33552-	Additional 1 Cent Gas Tax	29,683	31,236	33,911
121-33553-	2017 Gas Tax	95,723	98,499	106,935
	Total Intergovernmental Revenue	389,450	402,783	416,300
121-37001-	Interest Income	15	11	
	Total Interest on Investments	15	11	-
121-38050-	Misc Revenue			-
121-38060-	Auctions Proceeds			-
121-38061-	Sale of Surplus Property	5,000	7,000	15,000
	Total Other Income	5,000	7,000	15,000
121-38990-	Planned Use of Fund Balance			-
	Total Revenues	394,465	409,794	431,300
	OPERATING EXPENDITURES			
121-43120-180	Travel & Training		-	1,000
121-43120-241	Utilities (Traffic and street lights)	282,093	321,650	315,000
121-43120-245	Telephone	682	484	700
121-43120-260	R & M Equipment	3,359	594	3,500
121-43120-261	R & M Vehicle	4,745	3,100	3,100
121-43120-263	Lease & Maintenance Agreements		-	
121-43120-264	Traffic Light Repair	11,229	23,172	50,000
121-43120-268	Street, Sidewalk & ROW R&M	45,811	24,436	55,000
121-43120-275	Sign Materials	3,153	14,694	15,000
121-43120-285	Fuel Billed by Public Works	23,038	18,126	30,000
121-43120-289	Repairs by PW Shop	30,090	14,660	27,500
121-43120-310	Office & Operational Supplies	1,592	3,014	3,500
121-43120-326	Uniforms	3,954	2,074	5,500
121-43120-333	Tools, Furniture & Equipment	5,387	1,790	6,500
121-43120-450	Road Materials	15,322	5,783	35,000
121-43120-508	Claims Paid Direct		-	-
121-43120-941	Transportation Equipment		-	-
121-43120-942	Gen Purpose Machinery & Equip	49,791	-	-
121-43120-943	Major Equipment Purchases	38,045	-	-
	Total Operations	518,291	433,577	551,300
121-43120-751	Transfer to/from General Fund	(100,000)	(120,000)	(120,000)
	Total Transfers	(100,000)	(120,000)	(120,000)
	Total State Street Aid	418,291	313,577	431,300
	Net From Operations	(23,826)	96,217	-
121-33335*	Moved to General Fun for FY26 (110-33554 City St - Petroleum Special)			

Operating Budget

125 Stormwater Fund			
Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Revenues	404,827	418,227	434,156
Personnel	195,495	241,739	264,487
Operations	<u>46,135</u>	<u>193,816</u>	210,000
Net From Operations	<u>163,197</u>	<u>(17,328)</u>	(40,331)
June 30 Fund Balance	<u>789,041</u>	<u>771,713</u>	731,382

Full Time Staffing Detail

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

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		FY 2024	FY 2025	FY 2026	
#	Account Name	Actual	Forecast	Budget	
	Fund: 125				
	STORMWATER				
	Revenues				
125-33104-	Permits	400	1,000	3,500	
125-34101-	Storm Water Fees-Residential	149,103	149,103	154,656	
125-34102-	Storm Water Fees-Commercial	251,124	261,608	250,000	
125-34191-	Discounts Forfeited	5,966	6,276	6,000	
	Total Charges for Services	406,593	417,987	414,156	
125-37001-	Interest Income*	199	240	20,000	
125-37316	Uncollectible Accounts	(1,965)	-		
	Total Interest on Investments	(1,766)	240	20,000	
125-38990-	Planned Use of P/Y Funds	-	-	-	
	Total Other Income	-	-	-	
	Total Revenue	404,827	418,227	434,156	
	STORMWATER (52125)				
125-52125-111	Salaries	29,138	46,072	56,000	
125-52125-140	Reimb for billing by City Hall	42,000	42,000	45,000	
125-52125-141	Reimb for Service by City Engineer	4,000	-	-	
125-52125-142	Reimb for Drain Cleaning by Streets	111,800	140,000	140,000	
	Total Compensation	186,938	228,072	241,000	
	FRINGE BENEFITS				
125-52125-151	Health Insurance	3,300	8,531	13,018	
125-52125-152	Life Insurance	289	275	495	
125-52125-153	FICA	1,644	1,503	3,472	
125-52125-154	Medicare	384	351	812	
125-52125-155	Retirement	2,940	3,007	5,690	
	Total Fringe Benefits	8,557	13,667	23,487	
	Total Personnel	195,495	241,739	264,487	
	OPERATING EXPENDITURES				
125-52125-180	Training & Travel	1,052	100	2,000	
125-52125-191	Education/Outreach/Public Relations	400	-	500	
125-52125-200	Drainage System Maintenance	4,880	44,000	48,000	
125-52125-235	Memberships/Dues/Licenses	523	1,000	1,000	
125-52125-241	Utilities	3,084	1,704	3,500	
125-52125-245	Telephone	644	342	400	
125-52125-252	Legal and Professional		-	-	
125-52125-253	Audit *	3,146	-	-	
125-52125-254	Engineering Services		26,959	42,500	
125-52125-260	R & M Equipment	4,480	-	4,000	
125-52125-261	R & M Vehicle	1,604	-	-	
125-52125-262	Stormwater - Property Maintenance	-	19,858	-	
125-52125-263	Lease & Maintenance Agreements	11,185	13,000	13,000	
125-52125-269	Levee Maintenance	234	21,706	35,000	
125-52125-285	Fuel Billed by Public Works	1,497	280	1,500	
125-52125-289	Repairs by PW Shop	383	1,844	5,000	
125-52125-310	Office & Operational Supplies	4,410	5,544	1,500	
125-52125-333	Tools, Furniture & Equipment	1,325	1,500	2,000	
125-52125-337	State & County Permits & Fees	3,460	3,500	3,500	
125-52125-521	Insurance		3,828	4,479	4,600
125-52125-943	Equipment Purchases*			48,000	42,000
125-52125-990	Contingency	-	-	-	-
	Total Operations	46,135	193,816	210,000	
	Total Expenditures	241,630	435,555	474,487	
	Net From Operations	163,197	(17,328)	(40,331)	
125-37001*	FY26 - Interest Income of \$20,000 (4% of 500,000) is expected to be earned as a result of opening a state LGIP account.				
253*	Starting in FY 25, Audit was charged entirely to General Fund				
943*	FY26 - 4 WD pick up truck				

Operating Budget

131 Sanitation Fund			
<i>Solid Waste Collection</i>			
Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Revenues	965,512	998,734	1,054,176
Personnel	520,899	556,025	774,218
Operations	408,712	494,797	700,000
Net From Operations	35,901	(52,088)	(420,042)
June 30 Fund Balance	913,847	861,759	441,717
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	

This fund accounts for the receipts and expenditures related to residential sanitation services. All city residents must use the service and small businesses who only need residential type service may use the service. User fees are expected to cover the cost of operations.

Sanitation Fund

Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	Fund: 131			
	Sanitation/Solid Waste (Collection)			
	REVENUES			
131-34191-	Discounts Forfeited	13,865	15,104	16,000
131-34412-	Residential Sanitation Fees*	953,000	967,804	1,018,176
	Total Revenues from Fees	966,865	982,908	1,034,176
131-37001-	Interest Income*	280	326	20,000
131-37316-	Uncollectible Accounts	(1,633)	-	
	Total Interest Income	(1,353)	326	20,000
131-38060-	Auction Proceeds		15,500	
131-38990-	Planned Use of P/Y Funds		-	
	Total Other Income	-	15,500	-
	TOTAL REVENUES	965,512	998,734	1,054,176
	RESIDENTIAL SOLID WASTE			
131-43201-111	Salaries*	333,085	357,641	460,635
131-43201-114	Workers Comp	-	-	
131-43201-118	Overtime	278	300	1,000
131-43201-124	Part Time	555	7,304	66,560
131-43201-136	Vacation pay at Retirement	9,081	1,468	5,100
131-43201-140	Reimb for billing by City Hall	42,000	42,000	44,012
131-43201-143	Allocate PW Director	17,576	16,380	19,887
	Total Salaries	402,575	425,093	597,194
	FRINGE BENEFITS			
131-43201-151	Health Insurance	27,622	29,384	33,303
131-43201-152	Life Insurance	3,095	1,852	2,526
131-43201-153	FICA	20,090	22,736	33,064
131-43201-154	Medicare	4,698	5,317	7,733
131-43201-155	Retirement	29,996	37,228	54,081
131-43201-156	Workers Comp Insurance	13,131	17,483	19,000
131-43201-157	Unemployment Comp	-	-	1,000
131-43201-158	Medical Testing	1,354	1,360	1,700
131-43201-159	Residential Solid Waste - Residency	-	-	3,000
131-43201-161	Insurance-Retirees	18,338	15,572	21,617
	Total Fringe Benefits	118,324	130,932	177,024
	Total Residential Personnel	520,899	556,025	774,218
	OPERATING EXPENDITURES			
131-43201-180	Training & Travel	-	-	
131-43201-191	Education/Outreach/Public Relations	-	-	1,500
131-43201-245	Telephone	759	484	1,000
131-43201-253	Audit*	3,146	-	
131-43201-260	R & M Equipment	3,981	1,138	3,000
131-43201-261	R & M Vehicle	47,522	32,884	25,000
131-43201-263	Lease & Maintenance Agreements	8,561	18,768	20,000
131-43201-285	Fuel Billed by Public Works	38,674	23,966	35,000

Sanitation Fund

Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
Fund: 131				
131-43201-289	Repairs by PW Shop	34,523	21,252	26,000
131-43201-295	Solid Waste Disposal	48,562	57,442	62,500
131-43201-310	Office & Operational Supplies	4,982	8,548	9,000
131-43201-326	Uniforms	6,400	2,636	7,000
131-43201-331	Gas & Oil (purchased direct)	30	-	
131-43201-333	Tools, Furniture & Equipment*	4,199	35,000	40,000
131-43201-521	Insurance	43,162	38,619	45,000
131-43201-942	Vehicle Purchases	40,380	-	-
131-43201-943	Equipment Purchases*	123,831	254,060	425,000
	Total Residential Operations	408,712	494,797	700,000
	TOTAL EXPENDITURES	929,611	1,050,822	1,474,218
	Net From Operations	35,901	(52,088)	(420,042)
131-37001*	<i>FY26 - Interest Income of \$20,000 (4% of 500,000) is expected to be earned as a result of opening a state LGIP account.</i>			
131-34412*	<i>FY26 - Residential Sanitation Fees increased by \$2 per month per customer (2,674 customers) to cover costs.</i>			
111*	<i>FY26 - Includes a 5% increase for all employees (minimum \$20/hour for full-time employees)</i>			
253*	<i>Starting in FY 25, Audit was charged entirely to General Fund</i>			
333*	<i>FY25 & FY26 Includes new Garbage Carts</i>			
943*	<i>FY26 - New Sidearm Loader Truck</i>			

School Funds

General Purpose School Fund

Summary

141 General Purpose School Fund			
Category	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
Revenues - Others	32,698,066	32,696,102	32,562,102
Revenues - City Funding	500,000	500,000	500,000
Total Revenues	<u>33,198,066</u>	<u>33,196,102</u>	33,062,102
Operations	<u>29,455,812</u>	<u>33,196,103</u>	33,062,102
Net From Operations	3,742,254	(0)	(0)
Fund Balance	<u>18,741,425</u>	<u>18,741,425</u>	18,741,425
Staffing Level	280	286	302

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
		Revenues			
40110	0	CURRENT PROPERTY TAX	6,789,012	6,597,712	6,955,151
40120	0	TRUSTEE'S COLLECTION - PRIOR Y	52,996	72,100	86,520
40130	0	CLERK & MASTER/CIRCUIT COURT -	50,346	75,694	80,694
40163	0	PAYMENTS IN LIEU OF TAXES - OT	76,024	117,939	136,939
40210	0	LOCAL OPTION SALES TAXES	4,241,315	3,944,845	4,350,000
40240	0	WHEEL TAX	579,684	654,224	684,224
40275	0	MIXED DRINK TAX	65,025	51,644	61,972
		TOTAL LOCAL TAXES	11,854,402	11,514,157	12,355,500
43511	0	TUITION	16,500	63,800	0
44110	0	INVESTMENT INCOME	235,083	5,000	5,000
44120	0	LEASE/RENTALS	50,215	-	0
44146	0	E-RATE FUNDING	518,369	340,415	350,415
44170	0	MISCELLANEOUS REFUNDS	17,584	0	0
44560	0	DAMAGES RECOVERED FROM INDIVID	2,072	0	0
44570	0	CONTRIBUTIONS & GIFTS	2,400	45,000	0
44990	0	OTHER LOCAL REVENUE	1,285,015	1,483,359	1,097,870
		TOTAL OTHER LOCAL REVENUE	2,127,238	1,937,574	1,453,285
46511	0	BASIC EDUCATION PROGRAM/TISA	16,906,051	17,923,358	17,990,868
46513	0	SPED PRE-K	0	45,370	0
46515	0	VOLUNTARY PRE-K	378,897	369,862	365,000
46590	0	LEARNING CAMP TRANSPORTATION	45,895	0	0
46610	0	CAREER LADDER PROGRAM	29,028	22,075	22,075
46790	0	INNOVATIVE SCHOOL GRANT	393,819	570,661	104,000
46981	0	EC AALN (PRE K) GRANT	0	30,000	0
46980	0	PUBLIC SCHOOL SECURITY GRANT	102,574	0	0
46990	0	OTHER STATE REVENUE	254,124	72,467	0
		TOTAL STATE OF TENNESSEE	18,110,388	19,033,793	18,481,943
47114	0	USDA OTHER	3,256	0	0
47590	0	OTHER FEDERAL	44,743	0	0
47630	0	PUBLIC LAW 874-MAINTENANCE & O	239,895	106,118	165,870
47640	0	ROTC REIMBURSEMENT	98,089	104,460	105,504
		TOTAL FEDERAL GOVERNMENT	385,983	210,578	271,374
48610	0	CITIZEN GROUP DONATIONS	5,250	0	0
49700	0	INSURANCE RECOVERY	71,598	0	0
49800	0	TRANSFERS IN	143,207	0	0
49810	0	CITY GENERAL FUND TRANSFERS	500,000	500,000	500,000
		TOTAL OTHER SOURCES (NON-REVENUE)	720,055	500,000	500,000
		Total Revenue	33,198,066	33,196,102	33,062,102

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
		OPERATING EXPENDITURES			
		REGULAR INSTRUCTION 71100			
71100	116	TEACHERS	7,992,395	8,451,099	9,342,553
71100	117	CAREER LADDER	6,600	15,000	7,350
71100	128	HOMEBOUND TEACHERS	1,237	898	958
71100	163	EDUCATIONAL ASSISTANTS	268,171	288,269	327,520
71100	188	BONUS	89,247	84,575	89,599
71100	189	OTHER SALARIES & WAGES	268,373	384,830	365,630
71100	198	SUB TEACHERS - NON-CERTIFIED	160,498	110,550	169,130
71100	201	SOCIAL SECURITY	515,372	537,108	606,321
71100	204	STATE RETIREMENT	627,075	635,421	717,341
71100	206	LIFE INSURANCE	15,500	19,008	16,257
71100	207	MEDICAL INSURANCE	1,065,656	1,161,414	1,157,664
71100	212	EMPLOYER MEDICARE	120,714	128,129	122,822
71100	217	RETIRE HYBRID STABILIZATION	0	34,705	0
71100	348	POSTAGE	0	5,100	3,100
71100	355	TRAVEL	18	125	0
71100	399	OTHER CONTRACTED SERVICES	234,119	710,215	494,548
71100	429	INSTRUCTIONAL SUPPLIES & MATERIALS	100,800	37,000	27,800
71100	449	TEXTBOOKS BOUND	28,794	623,800	91,000
71000	471	SOFTWARE	42,913	3,330	0
71100	499	OTHER SUPPLIES & MATERIALS	55,391	162,337	50,680
71100	524	IN-SERVICE/PD	0	144,694	21,000
71100	535	FEE WAIVERS	1,424	19,844	16,531
71000	595	TISA ON-BEHALF PAYMENTS	34,808	0	0
71100	599	OTHER CHARGES	23,266	37,386	37,657
71100	722	REGULAR INSTRUCTION EQUIPMENT	574,300	23,781	52,974
		TOTAL REGULAR INSTRUCTION	12,226,671	13,618,618	13,718,435
		ALTERNATIVE SCHOOL 71150			
71150	116	TEACHERS	68,322	71,809	75,399
71150	163	EDUCATIONAL ASSISTANTS	0	19,150	26,265
71150	188	BONUS	500	1,000	1,000
71150	198	SUB TEACHERS - NON-CERTIFIED	1,371	1,847	1,786
71150	201	SOCIAL SECURITY	4,133	5,592	7,282
71150	204	STATE RETIREMENT	4,661	6,391	8,342
71150	206	LIFE INSURANCE	133	211	273
71150	207	MEDICAL INSURANCE	7,373	12,673	13,420
71150	212	EMPLOYER MEDICARE	967	1,324	1,835
		TOTAL ALTERNATIVE SCHOOL	87,458	119,997	135,602
		SPECIAL EDUCATION PROGRAM 71200			
71200	116	TEACHERS	874,041	902,190	1,123,067
71200	128	HOMEBOUND TEACHERS	241	1,281	818
71200	163	EDUCATIONAL ASSISTANTS	217,017	289,229	352,805
71200	188	BONUS	18,159	19,659	19,659
71200	189	OTHER SALARIES & WAGES	18,635.00	14,636	10,136
71200	198	SUB TEACHERS - NON-CERTIFIED	45,492	31,479	35,771

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
71200	201	SOCIAL SECURITY	64,724	73,965	98,392
71200	204	STATE RETIREMENT	80,601	90,059	110,642
71200	206	LIFE INSURANCE	2,001	2,460	2,451
71200	207	MEDICAL INSURANCE	153,969	197,054	196,526
71200	212	EMPLOYER MEDICARE	16,129	17,581	17,222
71200	217	RETIRE HYBRID STABILIZATION	0	2,213	2,110
71200	312	CONTRACTS W/ PRIVATE AGENCIES	374,782	303,505	311,664
71200	336	MAINT & REPAIR - EQUIPMENT	486	900	0
71200	355	TRAVEL	13	0	0
71200	429	INSTRUCTIONAL SUPPLIES & MATERIALS	5,733	36,633	5,800
71200	499	OTHER SUPPLIES & MATERIALS	0	20,722	
71200	599	OTHER CHARGES	615	4,400	4,400
71200	725	SPECIAL EDUCATION EQUIPMENT	522	3,500	3,500
		TOTAL SPECIAL EDUCATION	1,873,160	2,011,466	2,294,963
		VOCATIONAL EDUCATION 71300			
71300	116	TEACHERS	875,214	840,797	881,962
71300	188	BONUS	7,000	7,000	7,000
71300	189	OTHER SALARIES & WAGES	6,000	82,805	80,131
71300	198	SUB TEACHERS - NON-CERTIFIED	16,369	14,113	12,656
71300	201	SOCIAL SECURITY	54,868	57,085	62,258
71300	204	STATE RETIREMENT	67,327	69,636	70,520
71300	206	LIFE INSURANCE	1,677	1,806	1,471
71300	207	MEDICAL INSURANCE	55,208	58,220	47,422
71300	212	EMPLOYER MEDICARE	12,836	13,394	11,923
71300	217	RETIRE HYBRID STABILIZATION	0	5,401	5,178
71300	356	TUITION	19,986	9,345	0
71300	399	OTHER CONTRACTED SERVICES	0	27,450	0
71300	429	INSTRUCTIONAL SUPPLIES & MATERIALS	36,152	58,450	0
71300	449	TEXTBOOKS BOUND	9,627	10,123	10,123
71300	471	SOFTWARE	0	5,902	0
71300	499	OTHER SUPPLIES & MATERIALS	19,453	35,035	16,993
71300	524	IN SERVICE/STAFF DEVELOPMENT	5,192	5,019	5,019
71300	599	OTHER CHARGES	407	142,942	200
71300	730	VOCATIONAL EQUIPMENT	198,456	100,596	104,000
		TOTAL VOCATIONAL EDUCATION	1,385,772	1,545,119	1,316,856
		TOTAL INSTRUCTIONAL	15,573,061	17,295,199	17,465,856
		ATTENDANCE 72110			
72110	105	SUPERVISOR/DIRECTOR	0	0	0
72110	201	SOCIAL SECURITY	0	0	0
72110	204	STATE RETIREMENT	0	0	0
72110	212	EMPLOYER MEDICARE	0	0	0
		TOTAL ATTENDANCE	0	0	0

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
		HEALTH SERVICES 72120			
72120	105	SUPERVISOR/DIRECTOR	0	61,080	61,080
72120	131	MEDICAL PERSONNEL	140,292	161,895	168,975
72120	188	BONUS	2,000	2,500	2,500
72120	201	SOCIAL SECURITY	8,484	13,772	17,491
72120	204	STATE RETIREMENT	10,933	16,954	21,203
72120	206	LIFE INSURANCE	206	399	372
72120	207	MEDICAL INSURANCE	15,273	28,565	28,465
72120	212	EMPLOYER MEDICARE	1,984	3,335	3,253
72120	217	RETIRE HYBRID STABILIZATION	0	1,517	1,431
72120	524	IN SERVICE/STAFF DEVELOPMENT	2,027	12,000	16,000
72120	599	OTHER CHARGES	1,339	1,339	1,339
72120	735	HEALTH EQUIPMENT	20,226	11,537	7,536
		TOTAL HEALTH CARE SERVICES	202,764	314,893	329,645
		OTHER STUDENT SUPPORT 72130			
72130	123	GUIDANCE PERSONNEL	491,972	492,651	523,660
72130	130	SOCIAL WORKERS	224,878	267,499	267,499
72130	188	BONUS	6,792	5,500	5,500
72130	189	OTHER SALARIES & WAGES	59,293	11,000	11,000
72130	201	SOCIAL SECURITY	43,656	45,119	52,391
72130	204	STATE RETIREMENT	53,840	59,446	65,031
72130	206	LIFE INSURANCE	1,481	1,608	1,540
72130	207	MEDICAL INSURANCE	75,748	118,883	118,781
72130	212	EMPLOYER MEDICARE	10,946	10,866	10,805
72130	217	RETIRE HYBRID STABILIZATION	0	4,106	4,029
72130	355	TRAVEL	0	250	250
72130	399	OTHER CONTRACTED SERVICES	387,956	300,000	391,088
72130	499	OTHER SUPPLIES & MATERIALS	640	13,250	22,514
72130	524	IN SERVICE/STAFF DEVELOPMENT	5,617	6,614	600
		TOTAL OTHER STUDENT SERVICES	1,362,818	1,336,792	1,474,688
		REGULAR INSTRUCTIONAL SUPPORT 72210			
72210	105	SUPERVISOR/DIRECTOR	0	53,584	53,584
72210	117	CAREER LADDER	4,800	8,700	8,700
72210	129	LIBRARIANS	200,224	202,633	216,213
72210	162	CLERICAL PERSONNEL	22,130	20,046	20,257
72210	188	BONUS	9,454	8,774	8,774
72210	189	OTHER SALARIES & WAGES	24,625	273,799	206,579
72210	198	SUB TEACHERS-NON-CERTIFIED	2,882	3,380	3,028
72210	201	SOCIAL SECURITY	13,525	29,147	28,330
72210	204	STATE RETIREMENT	17,100	32,573	31,699
72210	206	LIFE INSURANCE	480	1,207	843
72210	207	MEDICAL INSURANCE	37,826	78,056	68,499
72210	212	EMPLOYER MEDICARE	3,548	8,151	6,008
72210	217	RETIRE HYBRID STABILIZATION	0	585	581
72210	399	OTHER CONTRACTED SERVICES	60,605	58,000	60,000
72210	432	LIBRARY BOOKS MEDIA	1,004	0	0

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
72210	499	OTHER SUPPLIES & MATERIALS	16,761	20,112	19,313
72210	524	IN SERVICE/STAFF DEVELOPMENT	2,217	2,701	2,197
72210	599	OTHER CHARGES	8,663	29,580	20,000
		TOTAL REGULAR INSTRUCTIONAL SUPPORT	425,843	831,028	754,605
		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	98,194	107,111	113,609
72220	124	PSYCHOLOGICAL PERSONNEL	70,000	72,100	76,491
72220	161	SECRETARY(S)	4,237	46,703	48,801
72220	162	CLERICAL PERSONNEL	94,355	91,528	97,314
72220	188	BONUS	3,000	4,000	3,500
72220	189	OTHER SALARIES & WAGES	0	15,433	15,433
72220	201	SOCIAL SECURITY	15,779	19,208	23,473
72220	204	STATE RETIREMENT	20,639	25,198	27,526
72220	206	LIFE INSURANCE	482	625	618
72220	207	MEDICAL INSURANCE	35,590	59,904	59,810
72220	212	EMPLOYER MEDICARE	3,690	4,817	4,817
72220	217	RETIRE HYBRID STABILIZATION	0	746	731
72220	312	CONTRACTS W/ PRIVATE AGENCIES	63,585	69,900	69,900
72220	320	DUES & MEMBERSHIPS	400	400	400
72220	322	EVALUATION & TESTING	2,000	2,000	0
72220	348	POSTAL CHARGES	-	240	240
72220	471	SOFTWARE	110	0	0
72220	499	OTHER SUPPLIES & MATERIALS	224	1,500	1,500
72220	524	IN SERVICE/STAFF DEVELOPMENT	20,504	25,743	31,750
72220	790	OTHER EQUIPMENT	331	5,000	5,000
		TOTAL SPECIAL EDUCATION SUPPORT	433,120	552,156	580,913
		VOCATIONAL EDUCATION SUPPORT 72230			
72230	188	BONUS	0	0	0
72230	336	MAINT & REPAIR-EQUIPMENT	0	73,303	0
72230	355	TRAVEL	0	4,077	0
		TOTAL VOCATIONAL EDUCATION SUPPORT	0	77,380	0
		TECHNOLOGY 72250			
72250	105	SUPERVISOR/DIRECTOR	103,968	107,152	113,609

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
72250	120	COMPUTER PROGRAMMER	180,431	185,915	193,184
72250	188	BONUS	3,000	3,000	3,000
72250	189	OTHER SALARIES & WAGES	153,027	168,730	170,023
72250	201	SOCIAL SECURITY	25,918	28,082	30,918
72250	204	STATE RETIREMENT	35,765	36,962	38,332
72250	206	LIFE INSURANCE	823	935	903
72250	207	MEDICAL INSURANCE	46,050	49,580	49,493
72250	212	EMPLOYER MEDICARE	6,062	6,614	6,549
72250	217	RETIRE HYBRID STABILIZATION	0	30	30
72250	336	MAINT & REPAIR - EQUIPMENT	107	35,000	36,000
72250	350	INTERNET CONNECTIVITY	579,911	300,000	310,000
72250	399	OTHER CONTRACTED SERVICES	16,620	20,000	22,000
72250	470	CABLING	11,654	14,000	16,000
72250	471	SOFTWARE	389,136	488,500	491,000
72250	499	OTHER SUPPLIES & MATERIALS	40,842	70,000	72,000
72250	524	IN SERVICE/STAFF DEVELOPMENT	6,187	13,000	16,000
72250	790	OTHER EQUIPMENT	261,524	336,000	0
		TOTAL TECHNOLOGY	1,861,025	1,863,500	1,569,041
		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	429	429	429
72310	206	LIFE INSURANCE	96	103	103
72310	207	MEDICAL INSURANCE	4,612	4,201	4,201
72310	212	EMPLOYER MEDICARE	496	497	497
72310	305	AUDIT SERVICES	76,758	77,000	77,000
72310	320	DUES & MEMBERSHIPS	3,500	5,884	3,500
72310	331	LEGAL SERVICES	14,426	48,129	48,129
72310	399	OTHER CONTRACTED SERVICES	7,495	5,111	7,495
72310	499	OTHER SUPPLIES & MATERIALS	330	1,500	1,500
72310	506	LIABILITY INSURANCE	35,514	39,871	39,871
72310	513	WORKERS' COMPENSATION INSURANCE	38,437	57,939	57,939
72310	524	IN SERVICE/STAFF DEVELOPMENT	12,116	20,408	20,408
		TOTAL BOARD OF EDUCATION	230,527	297,392	297,392
		OFFICE OF THE DIRECTOR OF SCHOOLS 72320			
72320	101	ADMINISTRATIVE	161,507	165,036	173,250
72320	106	ADMINISTRATIVE	126,663	130,500	130,463
72320	117	CAREER LADDER	2,000	500	500
72320	161	SECRETARY(S)	62,466	66,842	66,269
72320	162	CLERICAL PERSONNEL	37,101	38,384	47,380
72320	188	BONUS	2,000	15,200	15,200
72320	201	SOCIAL SECURITY	23,355	24,656	27,028
72320	204	STATE RETIREMENT	28,758	29,197	31,599
72320	206	LIFE INSURANCE	715	808	764
72320	207	MEDICAL INSURANCE	56,948	58,628	59,655

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
72320	212	EMPLOYER MEDICARE	5,538	5,987	5,987
72320	299	OTHER FRINGE BENEFITS	9,600	9,000	8,000
72320	320	DUES & MEMBERSHIPS	11,413	7,500	7,500
72320	348	POSTAL CHARGES	2,487	2,500	2,500
72320	355	TRAVEL	0	1,000	0
72320	435	OFFICE SUPPLIES	3,445	7,000	7,000
72320	499	OTHER SUPPLIES & MATERIALS	2,396	2,500	2,500
72320	524	IN SERVICE/STAFF DEVELOPMENT	8,182	9,892	9,892
72320	599	OTHER CHARGES	4,584	17,621	18,655
		TOTAL OFFICE OF THE DIRECTOR OF SCHOOLS	549,156	592,752	614,142
		OFFICE OF PRINCIPAL 72410			
72410	104	PRINCIPAL(S)	341,167	335,840	350,025
72410	117	CAREER LADDER	6,000	3,000	3,000
72410	119	ACCOUNTANTS/BOOKKEEPERS	110,326	111,814	115,154
72410	139	ASSISTANT PRINCIPALS(S)	684,368	787,147	810,817
72410	161	SECRETARY(S)	67,998	101,595	106,296
72410	162	CLERICAL PERSONNEL	185,854	157,987	163,729
72410	188	BONUS	17,270	15,229	15,229
72410	189	OTHER SALARIES & WAGES	50,731	53,505	54,030
72410	201	SOCIAL SECURITY	86,290	94,085	102,344
72410	204	STATE RETIREMENT	108,207	110,414	120,048
72410	206	LIFE INSURANCE	2,657	3,052	3,038
72410	207	MEDICAL INSURANCE	175,112	200,469	200,396
72410	212	EMPLOYER MEDICARE	20,189	22,067	22,187
72410	217	RETIRE HYB STABILIZATION	0	6	6
72410	320	DUES & MEMBERSHIPS	1,767	1,600	2,000
72410	336	MAINT & REPAIR - EQUIPMENT	0	11,855	10,195
72410	348	POSTAL CHARGES	2,852	7,241	9,924
72410	399	OTHER CONTRACTED SERVICES	353	0	0
72410	435	OFFICE SUPPLIES	840	1,700	0
72410	499	OTHER SUPPLIES & MATERIALS	16,674	19,260	26,686
72410	524	IN SERVICE/STAFF DEVELOPMENT	3,347	1,000	0
72410	599	OTHER CHARGES	1,123	5,500	5,500
72410	701	ADMINISTRATION EQUIPMENT	2,599	21,567	30,810
		TOTAL OFFICE OF PRINCIPAL	1,885,724	2,065,933	2,151,414
		FISCAL SERVICES 72510			
72510	105	SUPERVISOR/DIRECTOR	191,269	197,061	207,198
72510	119	ACCOUNTANTS/BOOKKEEPERS	109,846	112,408	118,042
72510	122	PURCHASING PERSONNEL	60,646	62,470	66,270
72510	188	BONUS	2,500	2,500	2,500
72510	201	SOCIAL SECURITY	21,156	22,483	27,960
72510	204	STATE RETIREMENT	32,528	33,432	37,164
72510	206	LIFE INSURANCE	688	747	744
72510	207	MEDICAL INSURANCE	65,459	69,179	67,262
72510	212	EMPLOYER MEDICARE	4,948	5,266	5,311

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
72510	320	DUES & MEMBERSHIPS	110	500	0
72510	399	OTHER CONTRACTED SERVICES	5,643	2,500	2,500
72510	435	OFFICE SUPPLIES	1,159	2,500	2,500
72510	471	SOFTWARE	24,303	0	0
72510	499	OTHER SUPPLIES & MATERIALS	1,050	3,000	3,000
72510	524	IN SERVICE/STAFF DEVELOPMENT	2,453	9,500	10,000
		TOTAL FISCAL SERVICES	523,758	523,546	550,451
		HUMAN RESOURCES 72520			
72520	105	SUPERVISOR/DIRECTOR	86,733	113,680	117,017
72520	162	CLERICAL PERSONNEL	114,330	117,988	132,538
72520	188	BONUS	1,500	4,423	1,500
72520	201	SOCIAL SECURITY	11,985	14,505	17,072
72520	204	STATE RETIREMENT	17,920	18,052	21,984
72520	206	LIFE INSURANCE	381	463	462
72520	207	MEDICAL INSURANCE	13,829	34,044	34,044
72520	210	UNEMPLOYMENT COMPENSATION	2,203	16,235	12,000
72520	212	EMPLOYER MEDICARE	2,803	3,393	3,325
72520	320	DUES & MEMBERSHIPS	244	744	1,500
72520	399	OTHER CONTRACTED SERVICES	16,477	33,744	30,000
72520	435	OFFICE SUPPLIES	2,465	1,986	2,000
72520	524	IN SERVICE/STAFF DEVELOPMENT	2,477	4,798	5,000
72520	599	OTHER CHARGES	4,410	8,898	11,670
		TOTAL HUMAN SERVICES	277,757	372,954	390,112
		PLANT OPERATIONS 72610			
72610	105	SUPERVISOR/DIRECTOR	103,968	107,097	113,609
72610	161	SECRETARY(S)	48,801	50,295	57,165
72610	166	CUSTODIAL PERSONNEL	217,683	782,103	822,386
72610	188	BONUS	3,500	15,500	15,500
72610	201	SOCIAL SECURITY	21,538	58,386	66,252
72610	204	STATE RETIREMENT	31,834	52,729	60,867
72610	206	LIFE INSURANCE	663	1,123	1,113
72610	207	MEDICAL INSURANCE	69,274	52,444	52,421
72610	212	EMPLOYER MEDICARE	5,037	13,758	13,779
72610	328	JANITORIAL SERVICES	609,028	513	0
72610	351	RENTALS	1,621	8,000	10,000
72610	399	OTHER CONTRACTED SERVICES	51,933	60,000	80,000
72610	410	CUSTODIAL SUPPLIES	0	92,717	34,352
72610	415	ELECTRICITY	671,459	701,631	730,721
72610	454	WATER & SEWER	52,633	87,829	89,529
72610	471	SOFTWARE	5,197	0	0
72610	499	OTHER SUPPLIES & MATERIALS	5,199	27,300	32,500
72610	502	BUILDING & CONTENT INSURANCE	135,705	174,187	172,398
72610	524	IN SERVICE/STAFF DEVELOPMENT	7,979	8,000	10,000
72610	599	OTHER CHARGES	5,010	8,000	8,000
72610	720	PLANT OPERATION EQUIPMENT	2,052	5,000	8,000

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
		TOTAL PLANT OPERATIONS	2,050,113	2,306,612	2,378,592
		PLANT MAINTENANCE 72620			
72620	167	MAINTENANCE PERSONNEL	48,051	50,514	52,976
72620	188	BONUS	1,000	1,000	1,000
72620	201	SOCIAL SECURITY	3,041	4,123	4,053
72620	206	LIFE INSURANCE	3	0	0
72620	212	EMPLOYER MEDICARE	711	773	509
72620	335	MAINT & REPAIR - BUILDING	291,555	289,989	362,326
72620	336	MAINT & REPAIR - EQUIPMENT	95,184	109,873	102,021
72620	338	MAINT & REPAIR - VEHICLES	5,037	11,000	11,000
72620	399	OTHER CONTRACTED SERVICES	48,478	105,612	118,500
72620	418	EQUIPMENT & MACHINERY PARTS	12,737	13,985	14,000
72620	425	GASOLINE	7,099	12,789	15,000
72620	499	OTHER SUPPLIES & MATERIALS	18,836	23,009	24,300
72620	599	OTHER CHARGES	10,666	186,325	15,000
72620	701	ADMINISTRATION EQUIPMENT	113,855	172,550	69,250
72620	717	MAINTENANCE EQUIPMENT	23,219	2,400	2,600
		TOTAL PLANT MAINTENANCE	679,472	983,942	792,535
		PUPIL TRANSPORTATION 72710			
72710	312	CONTRACTS W/ PRIVATE AGENCIES	1,669,763	1,615,548	1,703,863
72710	399	OTHER CONTRACTED SERVICES	0	20,000	
72710	412	DIESEL FUEL	124,377	179,800	235,000
72710	435	OFFICE SUPPLIES	61	200	200
72710	471	SOFTWARE	0	0	0
72710	524	IN SERVICE/STAFF DEVELOPMENT	5,933	2,000	2,000
72710	729	TRANSPORTATION EQUIPMENT	0	70,000	0
		TOTAL PUPIL TRANSPORTATION	1,800,134	1,887,548	1,941,063
		CENTRAL AND OTHER 72810			
72810	189	OTHER SALARIES & WAGES	2,000	0	0
72810	201	SOCIAL SECURITY	121	0	0
72810	204	STATE RETIREMENT	142	0	0
72810	212	EMPLOYER MEDICARE	28	0	0
72810	307	COMMUNICATION	86,128	135,400	140,000
72810	599	OTHER CHARGES	6,400	2,600	8,000
		TOTAL CENTRAL AND OTHER	94,819	138,000	148,000
		Total Instructional Support	12,377,030	14,144,426	13,972,593
		EARLY CHILDHOOD EDUCATION 73400			
73400	105	SUPERVISOR/DIRECTOR	0	17,000	17,000
73400	116	TEACHERS	374,092	389,544	398,554
73400	162	CLERICAL PERSONNEL	0	0	0
73400	163	EDUCATIONAL ASSISTANTS	145,059	277,209	167,350
73400	188	BONUS	6,500	6,500	6,500

General Purpose School Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
73400	189	OTHER SALARIES & WAGES	41,779	17,120	132,173
73400	198	SUB TEACHERS - NON-CERTIFIED	11,216	9,349	8,967
73400	201	SOCIAL SECURITY	31,531	40,814	33,337
73400	204	STATE RETIREMENT	40,776	52,926	42,300
73400	206	LIFE INSURANCE	1,080	1,357	198
73400	207	MEDICAL INSURANCE	70,159	90,005	79,603
73400	212	EMPLOYER MEDICARE	7,987	10,313	1,649
73400	217	RETIRE HYBRID STABLIZATION	0	1,816	15
73400	369	CONTRACTED SUBS CERTIFIED	0	0	0
73400	370	CONTRACTED SUBS NON-CERTIFIED	0	0	0
73400	429	INSTRUCTIONAL SUPPLIES & MATERIALS	49,482	16,654	0
73400	499	OTHER SUPPLIES & MATERIALS	19,610	19,618	27,389
73400	524	IN SERVICE/STAFF DEVELOPMENT	0	900	0
73400	599	OTHER CHARGES	3,634	3,879	0
73400	790	OTHER EQUIPMENT	0	1,000	0
		TOTAL EARLY CHILDHOOD EDUCATION	802,905	956,004	915,035
76100	799	CAPITAL OUTLAY	0	92,000	0
		DEBT RELATED EXPENDITURES			
82100	602	PRINCIPAL ON NOTES	28,128	28,128	28,273
82130	602	PRINCIPAL ON NOTES	81,000	84,000	84,000
82230	604	INTEREST ON NOTES	1,980	1,838	1,838
82330	604	INTEREST ON NOTES	41,709	44,507	44,507
82330	699	OTHER DEBT SERVICE	550,000	550,000	550,000
		Total Debt Related Expenditures	702,817	708,473	708,618
		OTHER FINANCING SOURCES (USES)			
99100	590	Transfer to Other Funds	0	0	0
		Total Expenditures	29,455,812	33,196,103	33,062,102
		Surplus/(Deficit)	3,742,254	(0)	0
		Fund Balance as of June 30	18,741,425	18,741,425	18,741,425

School Federal Projects Fund

Summary

142 Federal Fund			
Category	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
Revenues	3,089,320	2,471,792	1,579,828
Operations	<u>3,141,793</u>	2,471,792	1,579,828
Net From Operations	(52,473)	(0)	0
Fund Balance	<u>0</u>	<u>0</u>	0
Staffing Level	35	31	22

School Federal Projects Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
		Revenues			
47131	-	CTE PERKINS BASIC VOCATIONAL	44,955	99,625	49,625
47141	-	TITLE I	1,006,568	982,438	779,100
47143	-	IDEA PART B	781,219	726,634	726,634
47145	-	IDEA PRESCHOOL	32,758	15,170	15,170
47146	-	TITLE III	4,615	47,837	9,299
47147	-	TITLE IV	1,211	20,878	0
47307	-	MATH IMPLEMENTATION SUPPORT	80,024	0	0
47401	-	ESSER 3 ARP	1,064,361	573,606	0
47402	-	ARP IDEA PART B	34,177	0	0
47403	-	APR IDEA PREK	8,922	0	0
47404	-	ARP HOMELESS	3,434	5,604	0
47590	-	CONSOLIDATED ADMIN	27,076	0	0
		Total Revenue	3,089,320	2,471,792	1,579,828
		Operating Expenditures			
71100		Regular Instruction			
71100	116	TEACHERS	347,010	236,561	233,613
71100	163	EDUCATIONAL ASSISTANTS	127,067	105,500	125,610
71100	189	OTHER SALARIES & WAGES	9,540	0	9,600
71100	201	SOCIAL SECURITY	25,594	18,228	26,802
71100	204	STATE RETIREMENT	34,144	22,910	39,210
71100	206	LIFE INSURANCE	740	630	739
71100	207	MEDICAL INSURANCE	63,918	44,470	64,210
71100	212	EMPLOYER MEDICARE	6,565	4,985	7,078
71100	399	OTHER CONTRACTED SERVICES	10,880	18,000	11,500
71100	429	INSTRUCTIONAL SUPPLIES & MATERIALS	13,467	42,550	15,630
71100	430	TEXTBOOKS ELECTRONIC	129,952	0	88,146
71100	449	INSTRUCTIONAL SUPPLIES & MATERIALS	82,100	21,740	95,650
71100	471	SOFTWARE	47,059	147,045	67,337
71100	499	OTHER SUPPLIES & MATERIALS	2,862	28,453	3,275
71100	722	REGULAR INSTRUCTION EQUIPMENT	0	50,404	0
		Total Regular Instruction Program	900,898	741,476	788,400
71200		Special Education Program			
71200	116	TEACHERS	260,624	250,010	253,737
71200	163	EDUCATIONAL ASSISTANTS	171,600	160,680	187,470
71200	189	OTHER SALARIES & WAGES	0	10,750	66,936
71200	201	SOCIAL SECURITY	25,343	27,488	24,998
71200	204	STATE RETIREMENT	34,180	36,212	33,113
71200	206	LIFE INSURANCE	766	865	458
71200	207	MEDICAL INSURANCE	55,019	77,884	58,605
71200	212	EMPLOYER MEDICARE	5,927	6,429	5,790

School Federal Projects Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
71200	312	CONTRACTS W/ PRIVATE AGENCIES	86,133	0	77,732
71200	336	MAINT & REPAIR - EQUIPMENT	0	500	500
71200	429	INSTRUCTIONAL SUPPLIES & MATERIALS	10,534	11,880	11,447
71200	471	SOFTWARE	9,125	0	9,125
71200	499	OTHER SUPPLIES & MATERIALS	8,893	3,965	9,393
71200	725	SPECIAL EDUCATION EQUIPMENT	1,569	2,100	2,500
		Total Special Education Program	669,713	588,763	741,804
71300		Vocational Education Program			
71300	429	INSTRUCTIONAL SUPPLIES & MATERIALS	17,062	3,281	27,979
71300	471	SOFTWARE	0	16,337	0
71300	499	OTHER SUPPLIES & MATERIALS	16,001	22,713	16,001
71300	730	VOCATIONAL EQUIPMENT	3,376	39,065	5,644
		Total Vocational Education	36,439	81,396	49,624
72110		Attendance			
72110	105	SUPERVISOR/DIRECTOR	0	0	0
		Total Attendance	0	0	0
72120		Health Services			
72120	312	CONTRACTS W/ PRIVATE AGENCIES	0	0	0
		Total Health Services	0	0	0
72130		Other Student Support			
72130	189	OTHER SALARIES & WAGES	1,100	0	0
72130	201	SOCIAL SECURITY	60	0	0
72130	204	STATE RETIREMENT	98	0	0
72130	212	EMPLOYER MEDICARE	14	0	0
72130	355	TRAVEL	4,082	0	0
72130	499	OTHER SUPPLIES & MATERIALS	9,427	13,501	0
72130	524	IN SERVICE/STAFF DEVELOPMENT	3,494	6,000	0
72130	599	OTHER CHARGES	933	6,714	0
		Total Other Student Support	19,208	26,215	0
72210		Regular Instruction Program Support			
72210	105	SUPERVISOR/DIRECTOR	22,000	0	0
72210	169	PART TIME PERSONNEL	28,819	0	0
72210	172	INSTRUCTIONAL COACHES	0	70,100	0
72210	188	BONUS	35,000	0	0
72210	189	OTHER SALARIES & WAGES	535,679	232,100	0
72210	201	SOCIAL SECURITY	33,655	18,500	0

School Federal Projects Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
72210	204	STATE RETIREMENT	39,042	19,220	0
72210	206	LIFE INSURANCE	943	695	0
72210	207	MEDICAL INSURANCE	67,133	54,400	0
72210	212	EMPLOYER MEDICARE	8,604	4,340	0
72210	399	OTHER CONTRACTED SERVICES	71,024	3,000	0
72210	524	IN SERVICE/STAFF DEVELOPMENT	322,496	453,688	0
72210	599	OTHER CHARGES	300	1,000	0
		Total Regular Instruction Program Support	1,164,695	857,043	0
	72220	Special Education Program Support			
72220	105	SUPERVISOR/DIRECTOR	22,000	0	0
72220	124	PSYCHOLOGICAL PERSONNEL	77,000	79,310	0
72220	188	BONUS	22,500	0	0
72220	201	SOCIAL SECURITY	5,727	4,917	0
72220	204	STATE RETIREMENT	7,542	7,082	0
72220	206	LIFE INSURANCE	146	166	0
72220	207	MEDICAL INSURANCE	6,179	6,178	0
72220	212	EMPLOYER MEDICARE	1,728	1,150	0
72220	312	CONTRACTS W/ PRIVATE AGENCIES	38,394	35,985	0
72220	322	EVALUATION & TESTEING	0	5,000	0
72220	499	OTHER SUPPLIES & MATERIALS	0	4,868	0
72220	524	IN SERVICE/STAFF DEVELOPMENT	6,147	6,384	0
		Total Special Education Support	187,363	151,040	0
	72230	Vocational Education Program Support			
72230	524	IN SERVICE/STAFF DEVELOPMENT	940	5,515	0
		Total Vocational Education Program Support	940	5,515	0
	72250	Information Technology			
72250	471	SOFTWARE	26,800	0	0
		Total Information Technology	26,800	0	0
	72510	Fiscal Services			
72510	399	OTHER CONTRACTED SERVICES	9,000	0	0
		Total Fiscal Services	9,000	0	0
	72620	Maintenance of Plant			
72620	167	MAINTENANCE PERSONNEL	47,380	0	0
72620	201	SOCIAL SECURITY	2,802	0	0
72620	204	STATE RETIREMENT	4,231	0	0

School Federal Projects Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
72620	206	LIFE INSURANCE	87	0	0
72620	207	MEDICAL INSURANCE	6,701	0	0
72620	212	EMPLOYER MEDICARE	655	0	0
		Total Maintenance of Plant	61,856	0	0
72710		Transportation			
72710	312	CONTRACTS W/ PRIVATE AGENCIES	0	3,000	0
		Total Transportation	0	3,000	0
73100		Nutrition			
73100	710	FOOD SERVICE EQUIPMENT	0	0	0
		Total Nutrition	0	0	0
73400		Early Childhood Education			
73400	116	Teachers	0	0	0
		Total Early Childhood Education	0	0	0
		Capital Improvements			
76100	706	BUILDING CONSTRUCTION	23,365	-	0
		Total Capital Improvements	23,365	0	0
99100		Transfers Out			
99100	504	Indirect Cost	41,516	17,344	-
		Total Other	41,516	17,344	0
		Total Expenditures	3,141,793	2,471,792	1,579,828
		Net From Operations	-52,473	0	0

143 Nutrition Fund			
Category	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
Revenues	2,364,170	2,408,260	2,392,962
Operations	2,154,179	2,408,260	2,392,962
Net From Operations	<u>209,991</u>	<u>0</u>	0
Fund Balance	<u>1,460,480</u>	<u>1,460,480</u>	1,460,480
Staffing Level	28	31	31

School Nutrition Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
		Revenues			
43522	-	Lunch Payments - Adults	28,280	25,500	28,400
43525	-	Ala Carte	73,199	61,500	62,100
44110	-	BANK INTEREST	382	350	590
44570	-	CONTRIBUTIONS & GIFTS	5,873	3,500	5,500
46520	-	SCHOOL FOOD SERVICE FROM STATE	15,720	14,397	14,400
47112	-	USGA COMMODITIES	129,309	157,323	162,972
47114	-	USDA Other	2,111,407	2,042,320	2,119,000
		Planned Use of Fund Balance		103,370	
		Total Revenue	2,364,170	2,408,260	2,392,962
		OPERATING EXPENDITURES			
		Food Service 73100			
73100	105	SUPERVISOR/DIRECTOR	234,457	235,897	252,776
73100	165	CAFETERIA PERSONNEL	466,193	503,660	618,000
73100	188	BONUS	16,000	15,500	0
73100	188	OTHER SALARIES & WAGES	0	0	0
73100	201	SOCIAL SECURITY	42,036	44,606	45,644
73100	204	STATE RETIREMENT	48,054	48,339	47,579
73100	206	LIFE INSURANCE	932	964	1,150
73100	207	MEDICAL INSURANCE	98,172	107,459	103,489
73100	212	EMPLOYER MEDICARE	9,831	10,771	11,000
73100	336	MAINT & REPAIR - EQUIPMENT	9,189	12,000	6,200
73100	399	OTHER CONTRACTED SERVICES	7,521	9,600	11,400
73100	422	FOOD SUPPLIES	952,615	967,204	961,352
73100	451	UNIFORMS	940	7,300	7,200
73100	469	USDA COMMODITIES	129,309	57,400	162,972
73100	471	SOFTWARE	4,302	4,855	7,200
73100	499	OTHER SUPPLIES & MATERIALS	82,868	124,095	134,000
73100	524	IN SERVICE/STAFF DEVELOPMENT	32,657	27,000	20,000
73100	710	FOOD SERVICE EQUIPMENT	19,103	231,610	3,000
		Total Expenditures	2,154,179	2,408,260	2,392,962
		Net Budget	209,991	0	0

School Capital Projects Fund

Summary

177 School Capital Projects Fund			
Category	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
Revenues	4,461,017	1,917,886	822,643
Capital Expenditures	3,252,917	1,917,886	822,643
Transfers	0	0	0
Net	1,208,100	0	0
Fund Balance	1,228,741	1,228,741	1,228,741

School Capital Projects Fund

Line Item Detail

Account Number	Object Code	Name	FY 2024 Actual	FY 2025 Estimated Forecast	FY 2026 Requested Budget
		Revenues			
44540	-	SALE OF PROPERTY	629,000	-	-
44990	-	OTHER LOCAL REVENUE	1,075,289	917,886	822,643
48610	-	DONATIONS	307,486	-	-
49810	-	City General Fund Transfer	449,242	1,000,000	-
		Planned Use of Fund Balance	2,000,000		
		Total Revenues	4,461,017	1,917,886	822,643
		Expenditures 91300			
91300	304	ARCHITECTS	406,743.00	850,000	-
91300	308	CONSULTANTS	-	150,000	
91300	331	LEGAL SERVICES	6,741.00		
91300	799	OTHER CAPITAL OUTLAY	2,839,433	917,886	822,643
		Total Capital Expenditures	3,252,917	1,917,886	822,643
		Transfers			
49800	-	Transfer in Fund 141	-	-	-
49810	-	City General Fund Transfer	-	-	-
		Net Budget	1,208,100	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	<hr/> <hr/> <hr/>	3	

Sewer Systems Full time Staffing Detail

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

*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	<hr/> <hr/> <hr/>	4	

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	2	412-52201
Staffing Level	<hr/> <hr/> <hr/>	8	

Operating Budget

411 Water Department Plant (52101) & System (52102)			
Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Revenues	5,518,545	3,010,703	3,007,023
Personnel	548,892	547,768	672,108
Operations	934,422	1,283,665	1,885,692
Net From Operations	4,035,231	1,179,270	449,223
 June 30 Net Position	 10,903,820	 12,083,090	 12,532,313
Staffing Level	7	6	7

Note: Cash on Hand as of March 31, 2025 = \$7,382,332

Water Fund

Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
Fund: 411				
Water Department				
Revenues				
411-33193-	Federal ARPA Grant #1	1,578,664		
411-33194-	Federal ARPA Grant #2	1,578,664		
411-34110-	Water Sales	2,072,258	2,430,010	2,551,511
411-34190-	Sprinkler Revenue	4,245	4,330	4,547
411-34191-	Discounts Forfeited	37,446	36,718	37,000
411-34192-	Water Development Fees*	136,670	268,400	75,000
411-34195-	Water Tap	93,818	72,896	75,000
411-34197-	Water Service Conn/Reconn Fees*	14,550	11,300	17,000
	REVENUES	5,516,315	2,823,654	2,760,058
411-37001-	Interest Income*	2,201	184,732	244,965
411-37316-	Uncollectible Accounts	(3,053)	-	-
411-37955-	Retained Earnings Use	-	-	-
411-38002-	Bad Check Fee	3,261	1,800	2,000
411-38050-	Other Income		600	-
411-38052-	Cash over (Short)	(179)	(83)	-
411-38061-	Sale of Surplus Property		-	-
	MISCELLANEOUS INCOME	2,230	187,049	246,965
	TOTAL WATER FUND REVENUE	5,518,545	3,010,703	3,007,023
WATER PLANT (52101)				
 SALARIES				
411-52101-111	Salaries*	186,851	195,529	230,990
411-52101-118	Overtime	176	528	600
411-52101-124	Part Time Staff		-	-
411-52101-135	Holiday Pay		-	-
411-52101-136	Vacation Pay at Retirement	3,764	-	5,930
411-52101-140	Reimb for billing by City Hall	42,000	42,000	52,333
411-52101-143	Allocate PW Director	17,576	16,380	19,887
	Total Compensation	250,367	254,437	309,740
BENEFIT EXPENDITURES				
411-52101-151	Health Insurance	16,050	9,668	23,514
411-52101-152	Life Insurance	1,830	1,896	2,400
411-52101-153	FICA	11,426	12,123	14,321
411-52101-154	Medicare	2,672	2,835	3,349
411-52101-155	Retirement	32,767	19,865	23,469
411-52101-156	Worker's Comp Insurance		-	-
411-52101-157	Unemployment Compensation		-	-
411-52101-158	Medical Testing	787	422	500
411-52101-161	Retiree Insurance	9,956	5,398	11,000

Water Fund

Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	Fund: 411			
	Water Department			
411-52101-162	OPEB Expense	29,250	30,000	40,000
	Total Fringe Benefits	104,738	82,207	118,553
	Total Plant Personnel	355,105	336,644	428,293
	PLANT OPERATING EXPENSES			
411-52101-180	Training & Travel	4,239	5,936	5,000
411-52101-191	Education/Outreach/Public Relations		-	2,000
411-52101-235	Memberships/Dues/Licenses	150	200	300
411-52101-241	Utilities	134,209	129,964	145,000
411-52101-245	Telephone	8,161	8,236	9,000
411-52101-253	Audit*	8,652	-	-
411-52101-256	Contracted Services	-	-	97,500
411-52101-260	R & M Equipment	26,139	14,678	15,000
411-52101-261	R & M Vehicle		125	2,000
411-52101-262	Property Maintenance	9,059	7,152	50,000
411-52101-263	Lease & Maintenance Agreements	8,801	19,042	45,000
411-52101-267	Chemicals, Lab Supplies and Analysis	43,976	39,150	47,500
411-52101-277	Reservoir Inspection/Cleaning		11,200	22,000
411-52101-285	Fuel Billed by Public Works	3,895	2,678	2,500
411-52101-289	Repairs by PW Shop	4,048	1,314	2,500
411-52101-310	Office & Operational Supplies	6,675	7,156	8,500
411-52101-326	Uniforms	2,612	1,461	3,000
411-52101-333	Tools, Furniture & Equipment*		-	5,000
411-52101-337	State & County Permits & Fees	5,849	8,682	8,800
411-52101-521	Insurance	37,096	48,162	49,500
411-52101-540	Depreciation Expense	382,999	470,000	501,000
411-52101-661	Interest on 2021 \$14 Mil Water Loan	26,296	180,000	314,092
411-52101-942	Vehicle Purchase		39,927	-
	Total Plant Operations	712,856	995,063	1,335,192
	Total Plant Expenditures	1,067,961	1,331,707	1,763,485
	WATER SYSTEM (52102)			
	SALARIES			
411-52102-111	Salaries	137,949	150,784	161,878
411-52102-118	Overtime		-	600
	Total Compensation	137,949	150,784	162,478
	BENEFIT EXPENDITURES			
411-52102-151	Health Insurance	19,255	20,902	36,299
411-52102-152	Life Insurance	1,349	1,368	1,600
411-52102-153	FICA	7,759	9,349	10,074
411-52102-154	Medicare	1,815	2,186	2,356
411-52102-155	Retirement	13,813	15,320	16,508

Water Fund

Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	Fund: 411			
	Water Department			
411-52102-156	Workers Comp Insurance	11,432	10,829	11,000
411-52102-158	Medical Testing	415	386	500
411-52102-159	Water System - Residency Incentive			3,000
	Total Fringe Benefits	55,838	60,340	81,337
	Total System Personnel	193,787	211,124	243,815
	SYSTEM OPERATING EXPENSES			
411-52102-180	Training & Travel	160	-	500
411-52102-235	Memberships/Dues/Licenses	50	50	-
411-52102-241	Utilities	1,993	2,428	5,000
411-52102-245	Telephone	2,152	714	2,000
411-52102-254	Engineering Services	11,403	4,141	35,000
411-52102-256	Contracted Services		-	150,000
411-52102-260	R & M Equipment	4,870	21,252	30,000
411-52102-261	R & M Vehicle		818	1,500
411-52102-262	Property Maintenance	1,131	234	1,500
411-52102-263	Lease & Maintenance Agreements	106,015	186,548	200,000
411-52102-285	Fuel Billed by Public Works	5,193	3,124	4,000
411-52102-289	Repairs by PW Shop	2,140	2,828	3,000
411-52102-310	Office & Operational Supplies	34,330	10,558	50,000
411-52102-326	Uniforms	1,955	696	3,000
411-52102-333	Tools, Furniture & Equipment	517	-	5,000
411-52102-391	Meters	49,657	55,211	60,000
411-52102-803	Water System Interest		-	-
	Total System Operations	221,566	288,602	550,500
	Total System Expenditures	415,353	499,726	794,315
	Combined Total Personnel	548,892	547,768	672,108
	Combined Total Operations	934,422	1,283,665	1,885,692
	Combined Total Expenditures	1,483,314	1,831,433	2,557,800
	Net Income (Loss)	4,035,231	1,179,270	449,223
34192*	FY26 - 100 lots at \$1,500/lot Brantley Place, Astoria & Big Creek Subdivisions (split with Sewer)			
34197*	FY25 - Millington Farms			
37001*	FY25 - Opened Local Government Investment Pool Account (LGIP). FY26 - \$6,124,136 at 4%.			
Plant 111*	Includes a salary increase for employees obtaining certification			
Plant 253*	Starting in FY25 total Audit Fees were charged to General Fund			
Plant 333*	FY25 - Includes 2 computers/wifi setup (\$3,000), cell phone (\$600), and cameras (\$3,200)			
256*	FY26 For Plant and System contingencies were put in Contracted Services.			

Water Fund

Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	Fund: 411			
	Water Department			
	Construction in Progress			
411-16516-	MW2202 South WTP Expansion			3,632,000
411-16517-	MW2403 Fresh Water Well at S Plant			2,000,000
411-33201-	Funding - TDEC grant AT 80%			(1,782,000)
411-16520-	MW2406 Fire Training (Water Navy to City)			88,688
411-16519-	Water Line Restoration (3 year plan)			4,311,250
411-18149-	South Water Plant Operations Building			350,000
411-16516-	Stabalize N Water Plant (necessary for S. Plant)			283,000
411-16516-	Cyber Secuirty for S. Water Plant			100,000
	Funding - Bond Proceeds			(8,982,938)
				-

Operating Budget

412 Sewer Department Plant (52201) & System (52202)			
Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Revenues	2,809,921	3,399,361	3,107,962
Personnel	603,144	670,998	817,488
Operations	1,422,653	1,471,298	1,665,478
Net from Operations	784,124	1,257,065	624,996
 June 30 Net Position	 19,881,091	 21,138,156	 21,763,152

Staffing Level 10 10 **11**

Note: Cash on Hand as of March 31, 2025 = \$7,464,397

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

Sewer Fund

Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	Fund: 412			
	Sewer Department Fund			
	Revenues			
412-34191-	Discounts Forfeited	23,960	23,526	25,000
412-34200-	Sewer Revenue	1,432,450	1,569,942	1,630,000
412-34201-	Sewer Revenue (MLGW Collected)	114,835	129,526	130,000
412-34215-	BFI Lechate Agreement	70,508	64,000	68,000
412-34225-	Sewer Revenue (Shelby Cty)	126,211	176,000	176,000
412-34230-	Sewer Revenue (U.S. Navy)	693,766	914,678	750,000
412-34246-	Food Est FOG Fees	4,000	6,800	7,000
412-34292-	Sewer Development Fees*	135,170	215,000	75,000
412-34294-	Sewer Tap	37,000	77,250	40,000
412-34295-	Sewer Service Conn Fee	12,700	8,967	9,000
	REVENUES	2,650,600	3,185,689	2,910,000
412-37001-	Interest Income*	158,520	213,672	197,962
412-37316	Uncollectible Accounts	(2,849)	-	
412-37955	Retained Earnings Use		-	
412-38061-	Sale of Surplus Property	3,650	-	
	OTHER REVENUE	159,321	213,672	197,962
	TOTAL SEWER FUND REVENUE	2,809,921	3,399,361	3,107,962
	SEWER PLANT (52201)			
	Salaries			
412-52201-111	Salaries	303,222	358,436	432,941
412-52201-118	Overtime		-	1,000
412-52201-124	Part Time		-	-
412-52201-135	Holiday Pay		-	-
412-52201-136	Vacation Pay at Retirement	1,875	-	2,000
412-52201-140	Reimb for billing by City Hall	42,000	42,000	46,213
412-52201-143	Allocate PW Director	17,576	16,380	19,874
	Total Compensation	364,673	416,816	502,028
	Benefit Costs			
412-52201-151	Health Insurance*	21,593	19,622	35,953
412-52201-152	Life Insurance	2,974	2,880	3,427
412-52201-153	FICA	18,364	22,223	26,842
412-52201-154	Medicare	4,295	5,197	6,278
412-52201-155	Retirement	57,311	36,417	43,987
412-52201-156	Workers Comp Insurance	19,450	12,843	13,000
412-52201-157	Sewer Plant - Unemployment Comp		-	-
412-52201-158	Medical Testing	760	300	900
412-52201-161	Retiree Insurances	1,587	1,578	1,844
412-52201-162	OPEB Expense	(2,317)	10,000	10,000
	Total Fringe Benefits	124,017	111,060	142,231
	Total Plant Personnel	488,690	527,876	644,259

Sewer Fund

Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	Fund: 412			
	Sewer Department Fund			
	Plant Operating Expenses			
412-52201-180	Training & Travel	719	3,346	3,500
412-52201-235	Memberships/Dues/Licenses	50	150	1,500
412-52201-241	Utilities	189,115	158,256	170,000
412-52201-245	Telephone	4,640	3,562	5,500
412-52201-253	Audit*	8,652	-	
412-52201-254	Engineering Services	17,816	9,398	35,000
412-52201-260	R & M Equipment	131,382	60,812	120,000
412-52201-261	R & M Vehicle	2,623	3,761	1,200
412-52201-262	Property Maintenance	79,532	11,972	50,000
412-52201-263	Lease & Maintenance Agreements	48,299	19,072	40,000
412-52201-266	R & M Buildings*		-	10,000
412-52201-267	Chemicals, Lab Supplies and Analysis	40,965	35,578	45,000
412-52201-268	R & M Roads & Streets*		-	
412-52201-269	R & M Other*		-	
412-52201-285	Fuel Billed by Public Works	7,709	6,306	7,500
412-52201-289	Repairs by PW Shop	1,310	312	2,000
412-52201-310	Office & Operational Supplies	6,579	8,020	10,500
412-52201-326	Uniforms	5,042	2,186	4,600
412-52201-333	Tools, Furniture & Equipment*	9,545	6,800	8,250
412-52201-337	State & County Permits & Fees	9,380	10,380	10,000
412-52201-521	Insurance	61,434	61,012	65,000
412-52201-525	Equipment Warranties*		6,000	-
412-52201-540	Depreciation	704,185	724,848	700,000
412-52201-801	Interest Expense - SRLF Loan	25,404	23,674	21,228
412-52201-934	Drainage, Sewage Disposal*		-	-
412-52201-942	General Purpose Machinery & Equip*		46,727	169,000
	Total Plant Operations	1,354,381	1,202,172	1,479,778
	Total Plant Expenditures	1,843,071	1,730,048	2,124,037
	SEWER SYSTEM (52202)			
	Salaries			
412-52202-111	Salaries	92,694	117,328	136,980
412-52202-118	Overtime		700	1,000
412-52202-124	Part Time*		-	-
	Total Compensation	92,694	118,028	137,980
	Benefit Costs			
412-52202-136	Vacation Pay at Retirement	1,099	-	-
412-52202-151	Health Insurance	5,001	4,977	6,074
412-52202-152	Life Insurance	781	838	1,000
412-52202-153	FICA	5,610	6,520	8,555
412-52202-154	Medicare	1,312	1,525	2,001
412-52202-155	Retirement	7,367	10,684	14,019

Sewer Fund

Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	Fund: 412			
	Sewer Department Fund			
412-52202-158	Medical Testing	590	550	600
412-52202-159	Sewer System - Residency Incentive		-	3,000
	Total Fringe Benefits	21,760	25,094	35,249
	Total System Personnel	114,454	143,122	173,229
	System Operating Expenses			
412-52202-180	Training & Travel		-	-
412-52202-235	Memberships/Dues/Licenses	50	-	-
412-52202-241	Utilities	27,836	32,482	35,000
412-52202-258	SSES & Rehab	18,948	27,327	60,000
412-52202-260	R & M Equipment		-	5,000
412-52202-261	R & M Vehicle	3,934	-	2,500
412-52202-262	Property Maintenance	2,520	612	5,000
412-52202-263	Maintenance Agreement	1,158	4,272	10,000
412-52202-285	Fuel Billed by Public Works	4,894	3,124	4,200
412-52202-289	Repairs by PW Shop	2,472	694	5,000
412-52202-310	Office & Operational Supplies	3,651	7,160	5,000
412-52202-326	Uniforms	2,809	1,167	2,500
412-52202-331	Gas & Oil (purchased direct)		-	-
412-52202-333	Tools, Furniture & Equipment		1,200	1,500
412-52202-942	Gen Purpose Machinery & Equip*		191,088	50,000
	Total System Operations	68,272	269,126	185,700
	Total System Expenditures	182,726	412,248	358,929
	Combined Total Personnel	603,144	670,998	817,488
	Combined Total Operations	1,422,653	1,471,298	1,665,478
	Combined Total Expenditures	2,025,797	2,142,296	2,482,966
	Net Income (Loss)	784,124	1,257,065	624,996
*34292	FY26 - 100 lots at \$1,500/lot Brantley Place, Astoria & Big Creek Subdivisions (split with Sewer)			
*37001	FY26 \$4,949,046 at 4% Interest (LGIP and First Citizen's Investment Accounts)			
*Plant 151	FY26 Includes \$12,000 max Health Insurance for new employee			
* Plant 253	Starting in FY 25, Audit was charged entirely to General Fund			
* Plant 266	FY26 Shed roof repair			
* Plant 268	FY25 Concrete Repair in Road			
* Plant 269	FY25 Floor replacement in office			
* Plant 333	FY26 Includes Cameras (\$3,500) and 3 new computers (Lab, Shop & SCADA display)			
* Plant 525	FY25 Generator Warranty (\$6,000)			
*Plant 934	FY25 rolled over to Asset Account for FY26 (Sand Filters)			
* Plant 942	FY26 Tractor for Sludge Removal (\$169,000)			
* System 124	FY26 2 new part time employees - 25 hours @ \$16/hr			
* System 942	FY25 Includes Sewer Jetter Truck (\$160,000) & Moving Generators (\$50,000) (Reclass to asset at year end.)			

Sewer Fund

Line Item Detail

Acct		FY 2024	FY 2025	FY 2026
#	Account Name	Actual	Forecast	Budget
	Fund: 412			
	Sewer Department Fund			
*111	<i>FY26 - Includes a 5% increase for all employees (minimum \$20/hour for full-time employees)</i>			
	Construction in Progress			
412-17512	MS2203 Northfork Sewer Line Extention			796,476
412-18157	FY25 Sand Filters			230,000
412-18157	FY26 Sand Filters			60,000
412-18157	FY26 Lagoon Aeration System			230,000
412-18157	FY26 I/I Investigation and repair of existing Sewer Lines			500,000
	Funding - Retained Earnings			(1,816,476)
				-

300 Capital Improvements Fund			
Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Revenues	8,560,844	4,489,759	3,905,604
Capital Expenditures	4,954,842	4,786,301	9,938,344
Net Transfers	350,000	(750,000)	(2,275,000)
TOTAL CIP	3,256,002	453,458	(3,757,740)
 June 30 Fund Balance	 407,134	 3,663,136	 4,116,594
			<u>358,854</u>

*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 2024 Actual	FY 2025 Forecast	FY 2026 Budget	FY 2027 Proposed	FY 2028 Proposed	FY 2029 Proposed	FY 2030 Proposed
Capital Improvements Fund - 300								
REVENUES								
300-	MPO USA Stadium Multi-Use Path 80/20			-	65,794	23,218	627,564	
300-	MPO US-51 ADA 80/20			-	1,678,580			
300-	MPO Jack Huffman Blvd/Newport Resurface 80/20			60,337	68,222	1,098,756		
300-	MPO Jack Huffman Multi-use Path 80/20			-	68,956	22,368	1,320,345	
300-33330	MPO Millington ITS Upgrades 100/0			-	125,000	125,000		
300-36035-	PIN 134257 Ral-Mill Repave/Bateman to Church St (80/20)	-	-	97,957	85,015	3,284,146		
300-36042-	PIN 122544 Ral Mill/Big Creek Bridge (80/20)	10,972	-	-				
300-36060-	PIN 127076 Ral Mill 385 Xchange	(209)	-	-				
300-36063-	PIN 134258 Big Creek Church Rd Paving (80/20)	17,283	1,057,773	-				
300-36067-	PIN 128604 US 51 Multimodal (95/5) \$959,200 for FY27	3,705	-	-				
300-36069-	PIN 130915 Navy Rd ADA - Vets-Bethuel (80/20)	10,240	19,106	235,489	3,020,763			
300-36074-	PIN 134255 Wilkinsville Road (Us-51 To W Union) Repaving	-	30,000	876,325				
300-36075-	PIN 130917 Easley & Shelby Repaving	-	6,400	107,775	3,486,179			
300-36086-	PIN 123166.02 Navy Rd Streetscape Phase II.02 100/0	333,210	831,474	565,536				
300-36087-	PIN 128409 Shelby Rd Bridge Renovation - ER	2,261,223	755,822	-				
300-36088-	PIN 128409 Shelby Rd Bridge Renovation - HIP	1,339,839	420,095	-				
300-36091-	PIN 123166.01 Navy Rd Streetscape Phase II.01	-	-	-				
300-36093-	SCG CDBG Grant-Discovery Park	120,725	-	-				
300-36095-	Lions Park Playground Grant	240,805	243,089	-				
300-36096-	PIN 134909 Wilkinsville Rd Connector 134909	-	-	98,095	130,449	2,896,407		
300-36097	PIN 134258 Traffic Signal Hwy51 @ Big Creek Church (100/0)	-	-	1,824,090				
300-36098	SCG Frant - City Wide Security Cameras		50,000					
300-36721-	Economic & Community Development Contributions		1,000,000					
300-37001-	Interest Income	997	76,000	40,000				
300-37500-	Bond Proceeds	4,222,054						
300-37501-	School Bond Proceeds							
300-38050-	Misc. Revenue							
--	Planned Use of Fund Balance							
	Total Revenues	8,560,844	4,489,759	3,905,604	8,728,958	7,449,895	1,947,909	-

Capital Improvement Program Fund

Line Item Detail

Acct #	Account Name	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget	FY 2027 Proposed	FY 2028 Proposed	FY 2029 Proposed	FY 2030 Proposed
EXPENDITURES								
Planning & Community Development								
300-41300-925	Economic & Community Dev. - Projects		382,000	618,000				
300-41300-925-1	Eco. Dev. - Master Plan			275,000	200,000			
300-41300-925-2	Eco. Dev. - Greenline			-	100,000			
300-41300-925-3	Eco. Dev. - Lone Sailor Monument			50,000				
	Planning & Community Dev. Totals	-	382,000	943,000	300,000	-	-	-
Public Works Expenditures								
300-41600-	MPO Millington ITS Upgrades 100/0 (Traffic Lights)			-	125,000	125,000		
300-41600-	MPO USA Stadium Multi-Use Path 80/20			-	68,167	29,023	784,455	
300-41600-	MPO US-51 ADA 80/20			-	2,098,225			
300-41600-	MPO Jack Huffman Blvd/Newport Resurfacing 80/20			75,421	85,278	1,373,445		
300-41600-	MPO Jack Huffman Multi-use Path 80/20			-	158,890	27,960	1,650,431	
300-41600-108	Paving City Streets	-	900,000	790,000	1,000,000	1,000,000	1,000,000	1,000,000
300-41600-155	PIN 122544 Ral Mill/Big Creek Bridge	13,253	-	-				
300-41600-163	PIN 123166.01 Navy Rd Streetscape Phase II.01	141	-	-				
300-41600-171	City Match - SC Resiliency Grant							
300-41600-190	PIN 127076 Ral Mill 385 Xchange	39	-	-				
300-41600-202	PIN 134258 Big Creek Church Rd Paving (80/20)	1,740	1,343,820	-				
300-41600-203	PIN 128409 Shelby Rd Bridge Renovation	3,496,148	343,468	-				
300-41600-204	PIN 128604 US 51 Multimodal (95%) \$998,700 to 2027	1,300	-	-				
300-41600-206	PIN 130915 Navy Rd ADA - Vets-Bethuel (80/20)	8,800	23,883	294,361	4,009,417			
300-41600-210	PIN 134255 Wilkinsville Road (Us-51 To W Union) Repaving	-	107,083	1,102,768				
300-41600-211	PIN 130917 Easley & Shelby Repaving	316	8,000	134,719	4,162,706			
300-41600-216	PIN 123166.02 Navy Rd Streetscape Phase II.02 100/0	558,927	733,483	706,920				
300-41600-224	PIN 134257 Ral-Mill Repave/Bateman to Church St	-	287	122,446	106,269	4,381,183		
300-41600-225	PIN 134909 Wilkinsville Rd Connector 134909	-	300	122,619	163,061	3,863,425		
300-41600-226	PIN 134258 Traffic Signal Hwy51 @ Big Creek Church (100/0)	-	43,945	1,824,090				
300-41600-262	Property Maintenance - City Deferred Maintenance			100,000	100,000	100,000	100,000	100,000
300-41600-939	Other Improvements - City Deferred Capital Maintenance			250,000	250,000	250,000	250,000	250,000
300-43120-241	MLGW LED Lighting*			700,000				
300-43120-268	Sidewalk Improvements/Maintenance			50,000				
	Public Works Totals	4,080,664	3,504,269	6,273,344	12,327,013	11,150,036	3,784,886	1,350,000
Fire								
300-41600-105	Relocate/Replace Fire Station #1			500,000	3,700,000			
300-41600-188	ADA Improvements - Fire Admin/Station 1							
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	28,985						
300-41600-221	Breathing Air System compressor/Replacement Canisters			-				
300-41600-303	City - Weather Siren	33,144						
300-42200-333	TF&E - Replace Breathing Air Calibration Machine							
300-42200-944	Fire Fighting Vehicles (Fire Pumper)		750,000	850,000				

Capital Improvement Program Fund

Line Item Detail

Acct #	Account Name	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget	FY 2027 Proposed	FY 2028 Proposed	FY 2029 Proposed	FY 2030 Proposed
300-42200-944	Fire Fighting Vehicles (Aerial Truck)					1,500,000		
	Fire Totals	62,129	750,000	1,350,000	3,750,000	1,500,000	50,000	-
	Police							
300-41600-139	Police Cars	257,500		310,000	110,000	110,000	110,000	110,000
300-41600-161	Police Station Improvements			45,000				
300-42100-333	Police - Weapon Replacement			60,000				
300-41600-215	Flock Cameras - CAD System	42,226						
	Police Totals	299,726	-	415,000	110,000	110,000	110,000	110,000
	Library							
300-41500-939	Library Improvements - Outdoor Classroom			20,000				
300-41600-302	Mobile Shelving & Floor Renewal	70,092						
	Library Totals	70,092	-	20,000	-	-	-	-
	Parks and Recreation							
300-41600-165	Park Renovations & Upgrades to Playground Equipment	22,000		127,000	60,000			
300-41600-183	Biloxi Fields Expansion with Gym and 2 Ball Fields (South Park)							
300-41600-196	Gym AC System							
300-41600-223	City - Orgill Equipment Purchases							
300-41600-301	Lions Park Playground	338,804		50,000				
300-41600-403	SCG CDB Grant for Park	65,376						
300-44420-265	R&M Grounds & Improvements - Lions park walking trail repave							
300-44420-931	Roads, Street and Parking Lot - Millington Gym Repave & Expansion		29,600					
300-44420-937	Aycock Play Structure		120,432					
300-44420-937	Parks & Rec Facilities - Dog Park			75,000				
300-44420-937	Parks & Rec Facilities - Oak Park Tennis Courts Replacement and Resurface*							
300-44420-937	Parks & Rec Facilities - Jack Huffman Greenspace Improvements			150,000	150,000			
300-44420-937	Ed Haley Sports Complex Improvements			125,000	125,000			
300-44470-265	R&M Grounds & Improvements - Repaving Orgill Boat Ramp Parking							
300-44470-265	R&M Grounds & Improvements - Sports Complex Upgrades			200,000				
300-44470-937	Parks & Rec Facilities - Orgill Golf Course Repaving							
300-44470-937	Parks & Rec Facilities - USA Stadium Partnership			150,000	150,000			
	Parks & Rec Totals	426,180	150,032	877,000	485,000	-	-	-
	General							
300-41000-941	Transportation Equipment (Vehicles)			60,000				
300-41600-138	Bond Issuance Costs							
300-41600-179	Blight Removal							
300-41600-186	Replacement of City Hall Accounting and Payroll Software	16,051						
300-41600-186	Replacement of City Hall Servers per LGC							
300-41600-171	In kind adjustment - Resiliency Grant							
	General Totals	16,051	-	60,000	-	-	-	-
	Total Capital Expenditures	4,954,842	4,786,301	9,938,344	16,972,013	12,760,036	3,944,886	1,460,000

Capital Improvement Program Fund

Line Item Detail

Acct #	Account Name	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget	FY 2027 Proposed	FY 2028 Proposed	FY 2029 Proposed	FY 2030 Proposed
Transfers								
300-41600-751	Transfer to/from CIP Fund		(750,000)	(2,525,000)	(8,493,055)	(5,560,141)	(2,246,977)	(1,710,000)
300-41600-765	Transfer to Schools CIP- Education Facilities Deferred Maintenance*	350,000		250,000	250,000	250,000	250,000	250,000
	Total Transfers	350,000	(750,000)	(2,275,000)	(8,243,055)	(5,310,141)	(1,996,977)	(1,460,000)
	Total Capital Expenditures and Transfers	5,304,842	4,036,301	7,663,344	8,728,958	7,449,895	1,947,909	-
	TOTAL CIP	3,256,002	453,458	(3,757,740)	-	-	-	-
	<i>(Revenues less Expenditures and Transfers)</i>							
300-41600-765*	<i>Can be made available to public educational facilities upon demonstration of need and upon request.</i>							
300-43120-241*	<i>MLGW LED Lighting will possibly be completed in FY25.</i>							
300-44420-937*	<i>Oak Park Tennis Courts - The plan is for this item to be paid with Community Development Block Grant Funds in cooperation with Shelby County.</i>							

303 CIP - Middle School Project - USDA Loan Fund			
Category	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget
Revenues	26,197,319	1,135,450	815,000
Capital Expenditures	298,822	1,196,000	1,196,100
Net Transfers	406,727	936,106	17,000,000
Net	25,491,770	(996,656)	(17,381,100)
Planned use of Fund Balance	-	996,656	17,381,100
June 30 Fund Balance	-	25,491,770	24,495,114
			7,114,014

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 #	Account Name	FY 2024 Actual	FY 2025 Forecast	FY 2026 Budget	FY 2027 Proposed	FY 2028 Proposed	FY 2029 Proposed	FY 2030 Proposed
CIP - Middle School Project - USDA Loan								
Revenues								
303-36111 School USDA Loan-Interest Revenue 197,319 1,135,450 815,000 103,120								
303-36921- School USDA Loan-Bond Proceeds 26,000,000 - - -								
	Total Revenues	26,197,319	1,135,450	815,000	103,120	-	-	-
Expenditures								
303-49100-692 Debt Service - Bond Issuse Costs 126,066 - - -								
303-49301-685 School USDA Loan-Interest on Debt 172,756 1,196,000 1,196,100 897,000								
	Total Capital Expenditures	298,822	1,196,000	1,196,100	897,000	-	-	-
Transfers								
303-51611-765 School USDA Loan-Trsf to School 406,727 936,106 17,000,000 5,323,519								
	Total Transfers	406,727	936,106	17,000,000	5,323,519	-	-	-
	Total Capital Expenditures and Transfers	705,549	2,132,106	18,196,100	6,220,519	-	-	-
	TOTAL CIP	25,491,770	(996,656)	(17,381,100)	(6,117,399)	-	-	-

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This Budget was prepared by the City of Millington Finance Department

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