

**Millersville Board of Commissioners**  
**Regular Meeting Agenda**

**Tuesday, May 15, 2018 @ 5:30 P.M. at City Hall**

1. Call to Order.
2. Invocation and Pledge to the Flag.
3. **PUBLIC HEARING on Ordinance 18-693**, rezone 2044 Wilson Lane, Robertson County Map 125, Parcel 226.00 from Residential R-1 and Commercial C-3 to Residential R-5 and Commercial C-3.
  - a. Open Public Hearing.
  - b. Close Public Hearing.
4. Approval of minutes from the April 17, 2018 Regular Commission Meeting.
5. Approval of the April 2018 Financial Report.
6. Presentation of the 2016-17 Annual Financial Report by Karen Stephens, Blankenship CPA Group.
7. Acceptance of the 2016-17 Annual Financial Report.
8. **Second Reading of Ordinance 18-693**, rezone 2044 Wilson Lane, Robertson County Map 125, Parcel 226.00 from Residential R-1 and Commercial C-3 to Residential R-5 and Commercial C-3.
9. **First Reading of Ordinance 18-694**, provide for the election of two City Commissioners on November 6, 2018.
10. **First Reading of Ordinance 18-695**, amend the 2017-18 Fiscal Year Budget Ordinance 17-674 to provide for the purchase of equipment in the Fire Department and adjust the Debt Service related to the Fire Engine Loan.
11. **First Reading of Ordinance 18-696**, rezone 7541 Darby Road, Sumner County Map 118, Parcel 003.05, from Residential R-1 to R-3 and R-5.
12. Approval of Position and Job Description for a Building Inspector/Codes Official.
13. Direction to Staff related to the procedure for taking Codes Complaints.
14. Citizen Comments. (Limited to 3 minutes per speaker.)
15. City Manager Comments.
16. Commissioner Comments.
17. Adjournment.

## BALANCE SHEET

AS OF: APRIL 30TH, 2018

10 -General Fund

## BALANCE

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ASSETS

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Current AssetsChecking/Savings

|                        |                                |              |
|------------------------|--------------------------------|--------------|
| 1000                   | General Fund - Farmers Bk      | 165,615.38   |
| 1001                   | Reserve Fund MM-Farmers Bk     | 1,761,700.63 |
| 1004                   | Renew Crew - Farmers Bk        | 2,067.67     |
| 1009                   | Police Explorers - Farmers Bk  | 716.21       |
| 1010                   | Christmas For Kids-Farmers Bk  | 4,718.46     |
| 1012                   | Health Care Account-Farmers Bk | 102,926.95   |
| Total Checking/Savings |                                | 2,037,745.30 |

Current Assets

|                      |                                |              |
|----------------------|--------------------------------|--------------|
| 1013                 | General Escrow Acct-Farmers Bk | 3,944.00     |
| 1110                 | Cash on Hand - Petty Cash      | 57.98        |
| 1111                 | Cash on Hand - Cash Drawers    | 300.00       |
| 1112                 | Petty Cash - PD                | 400.00       |
| 1113                 | Petty Cash - CCtr              | 115.00       |
| 1201                 | Allow for Bad Debts            | ( 26,150.75) |
| 1205                 | Intergovernmental Receivable   | 57,939.48    |
| 1210                 | Prop.Tax Receivable - Current  | 35,967.00    |
| 1211                 | Prop.Tax Receivable - Delinq   | 47,891.02    |
| 1212                 | Prop.Tax Recvble-Next Yr Levy  | 853,455.00   |
| 1222                 | A/R-Other (Mowing/liens)       | 3,388.25     |
| Total Current Assets |                                | 977,306.98   |

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Total Current Assets 3,015,052.28Other AssetsTransfers

|                 |                                |              |
|-----------------|--------------------------------|--------------|
| 1620            | Due To / From Sewer Fund       | 69,119.76    |
| 1630            | Due To / From Street Fund      | ( 50,879.33) |
| 1640            | Due To / From Solid Waste Fund | 32,463.31    |
| 1650            | Due To / From Drug Fund        | ( 2,099.57)  |
| 1660            | Due To / From Stormwater Fund  | 18,025.57    |
| Total Transfers |                                | 66,629.74    |

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Total Other Assets 66,629.74

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TOTAL ASSETS 3,081,682.02

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## BALANCE SHEET

AS OF: APRIL 30TH, 2018

10 -General Fund

## BALANCE

LIABILITIES & EQUITY

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Current LiabilitiesCurrent Liabilities

|                           |                              |            |
|---------------------------|------------------------------|------------|
| 2000                      | Accounts Payable             | 102.50     |
| 2004                      | A/P-State Traffic Fines&Fees | 6,774.48   |
| 2007                      | GF Escrow Pending Acct       | 3,944.00   |
| 2010                      | Renew Crew Donations         | 2,067.67   |
| 2012                      | Police Exp Donations         | 716.21     |
| 2014                      | Christmas For Kids Donations | 4,718.46   |
| 2015                      | Healthcare EAP Account       | 102,913.53 |
| 2017                      | Ovrpmt-Court/to be refunded  | 2.50       |
| 2020                      | Deposit - Fire Hydrants      | 1,250.00   |
| 2022                      | Deposit - Comm.Ctr Rental    | 7,480.00   |
| 2110                      | Retirement - Employee        | 4,601.36   |
| 2114                      | MedChild - Employee          | ( 394.45)  |
| 2116                      | MedSpouse - Employee         | ( 73.72)   |
| 2118                      | MedFam - Employee            | 1,386.96   |
| 2124                      | DentalChild - Employee       | 52.60      |
| 2126                      | DentalSpouse - Emp           | ( 142.54)  |
| 2128                      | DentalFam - Employee         | 247.29     |
| 2130                      | Vision - Employee            | 146.79     |
| 2132                      | Vision & 1 - Employee        | 397.99     |
| 2134                      | VisionFam - Employee         | 81.59      |
| 2136                      | Heart - Employee             | 210.82     |
| 2138                      | Hospital - Employee          | ( 129.49)  |
| 2140                      | Accident - Employee          | 13.87      |
| 2142                      | Life Ins/LICOA - Emp         | 132.36     |
| 2143                      | Life Ins/CINC - Emp          | 9.10       |
| 2144                      | Cancer - Employee            | ( 4.84)    |
| 2148                      | Disability - Employee        | 437.03     |
| 2150                      | Pre-Paid Legal - Emp         | 522.29     |
| 2200                      | Deferred Revenue             | 853,455.00 |
| Total Current Liabilities |                              | 990,919.36 |

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|                           |            |
|---------------------------|------------|
| Total Current Liabilities | 990,919.36 |
|---------------------------|------------|

Long Term Liabilities

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|                   |            |
|-------------------|------------|
| TOTAL LIABILITIES | 990,919.36 |
|-------------------|------------|

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Equity

|      |                         |              |
|------|-------------------------|--------------|
| 2710 | Fund Balance-Unreserved | 588,831.77   |
| 2760 | Fund Balance-Unassigned | 1,588,945.28 |
|      | Net Income              | ( 87,014.39) |

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|              |              |
|--------------|--------------|
| Total Equity | 2,090,762.66 |
|--------------|--------------|

5-11-2018

CITY OF MILLERSVILLE

PAGE: 3

BALANCE SHEET

AS OF: APRIL 30TH, 2018

10 -General Fund

BALANCE

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TOTAL LIABILITIES & EQUITY

3,081,682.02

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CITY OF MILLERSVILLE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2018

## 10 -General Fund

% OF YEAR COMPLETED: 83.33

| REVENUES                              | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|---------------------------------------|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| <u>Property Tax - Current</u>         |                   |                   |                        |                     |                   |                 |
| 10-3000 Summer Co. - Current          | 615,893           | 1,970.00          | 583,499.29             | 0.00                | 32,393.71         | 94.74           |
| 10-3002 Robertson Co. - Current       | 244,662           | 1,360.00          | 232,770.00             | 0.00                | 11,892.00         | 95.14           |
| TOTAL Property Tax - Current          | 860,555           | 3,330.00          | 816,269.29             | 0.00                | 44,285.71         | 94.85           |
| <u>Property Tax - Delinq.</u>         |                   |                   |                        |                     |                   |                 |
| 10-3010 Summer Co. - Delinq           | 0                 | 924.00            | 20,429.91              | 0.00                | ( 20,429.91)      | 0.00            |
| 10-3012 Robertson Co. - Delinq        | 0                 | 107.00            | 3,146.00               | 0.00                | ( 3,146.00)       | 0.00            |
| 10-3015 Interest - Property Tax       | 5,000             | 316.20            | 4,970.93               | 0.00                | 29.07             | 99.42           |
| TOTAL Property Tax - Delinq.          | 5,000             | 1,347.20          | 28,546.84              | 0.00                | ( 23,546.84)      | 570.94          |
| <u>Local Tax</u>                      |                   |                   |                        |                     |                   |                 |
| 10-3020 Local Sales Tax - Summer      | 290,000           | 34,153.38         | 203,578.50             | 0.00                | 86,421.50         | 70.20           |
| 10-3021 Local Sales Tax - Robt        | 160,000           | 11,630.07         | 133,404.95             | 0.00                | 26,595.05         | 83.38           |
| 10-3022 Wholesale Beer Tax            | 107,000           | 8,260.58          | 87,827.45              | 0.00                | 19,172.55         | 82.08           |
| 10-3023 Cable TV Franchise Tax        | 55,000            | 2,106.44          | 50,921.19              | 0.00                | 4,078.81          | 92.58           |
| 10-3025 Business Tax-City             | 25,000            | 442.54            | 9,383.56               | 0.00                | 15,616.44         | 37.53           |
| 10-3027 Beer Privilege Tax            | 1,000             | 73.97             | 921.64                 | 0.00                | 78.36             | 92.16           |
| 10-3028 Wholesale Liquor Tax          | 10,000            | 849.44            | 9,164.01               | 0.00                | 835.99            | 91.64           |
| 10-3029 Hotel/Motel Tax               | 0                 | 337.94            | 2,022.59               | 0.00                | ( 2,022.59)       | 0.00            |
| TOTAL Local Tax                       | 648,000           | 57,854.36         | 497,223.89             | 0.00                | 150,776.11        | 76.73           |
| <u>State Tax</u>                      |                   |                   |                        |                     |                   |                 |
| 10-3030 State Sales Tax               | 525,000           | 40,822.64         | 450,420.27             | 0.00                | 74,579.73         | 85.79           |
| 10-3031 State Income Tax (Hall's Tax) | 0                 | 0.00              | 9,263.27               | 0.00                | ( 9,263.27)       | 0.00            |
| 10-3032 State Beer Tax                | 3,100             | 1,378.51          | 3,004.35               | 0.00                | 95.65             | 96.91           |
| 10-3033 State-City Street/Petroleum   | 13,000            | 1,081.07          | 10,816.51              | 0.00                | 2,183.49          | 83.20           |
| 10-3034 State Telecommunications Tax  | 600               | 112.11            | 948.57                 | 0.00                | ( 348.57)         | 158.10          |
| 10-3035 Bank Excise Tax               | 1,200             | 0.00              | 2,619.02               | 0.00                | ( 1,419.02)       | 218.25          |
| 10-3036 TVA Gross Receipts            | 85,000            | 18,256.57         | 70,301.73              | 0.00                | 14,698.27         | 82.71           |
| TOTAL State Tax                       | 627,900           | 61,650.90         | 547,373.72             | 0.00                | 80,526.28         | 87.18           |
| <u>Payment in Lieu of Taxes</u>       |                   |                   |                        |                     |                   |                 |
| 10-3099 Sewer In Lieu of Taxes        | 25,000            | 0.00              | 0.00                   | 0.00                | 25,000.00         | 0.00            |
| TOTAL Payment in Lieu of Taxes        | 25,000            | 0.00              | 0.00                   | 0.00                | 25,000.00         | 0.00            |
| <u>Court Fines &amp; Fees</u>         |                   |                   |                        |                     |                   |                 |
| 10-3200 City Court Fines & Costs      | 320,000           | 25,115.00         | 183,050.75             | 0.00                | 136,949.25        | 57.20           |
| 10-3202 City Court Litigation Tax     | 23,000            | 2,516.25          | 17,737.50              | 0.00                | 5,262.50          | 77.12           |
| 10-3205 Summer Co. Court Fines        | 7,000             | 1,944.74          | 10,432.05              | 0.00                | ( 3,432.05)       | 149.03          |
| 10-3206 Robertson Co. Court Fines     | 1,500             | 365.75            | 3,325.47               | 0.00                | ( 1,825.47)       | 221.70          |
| 10-3220 Police Reports                | 100               | 0.30              | 39.75                  | 0.00                | 60.25             | 39.75           |
| 10-3221 Police Dept-Other             | 1,000             | 530.00            | 2,415.00               | 0.00                | ( 1,415.00)       | 241.50          |
| 10-3222 PD Tow/Storage Fees           | 5,000             | 0.00              | 1,230.00               | 0.00                | 3,770.00          | 24.60           |
| TOTAL Court Fines & Fees              | 357,600           | 30,472.04         | 218,230.52             | 0.00                | 139,369.48        | 61.03           |

CITY OF MILLERSVILLE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2018

## 10 -General Fund

% OF YEAR COMPLETED: 83.33

| REVENUES                               | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|--|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| <b>Licenses &amp; Permits</b>          |                   |                   |                        |                     |                   |                 |
| 10-3301 Beer License                   | 0                 | 0.00              | 1,000.00               | 0.00 (              | 1,000.00)         | 0.00            |
| 10-3302 Building Permits               | 30,000            | 2,102.00          | 33,156.00              | 0.00 (              | 3,156.00)         | 110.52          |
| 10-3304 Burn Permits                   | 500               | 65.00             | 390.00                 | 0.00                | 110.00            | 78.00           |
| TOTAL Licenses & Permits               | 30,500            | 2,167.00          | 34,546.00              | 0.00 (              | 4,046.00)         | 113.27          |
| <b>Other Revenue</b>                   |                   |                   |                        |                     |                   |                 |
| 10-3499 Engineering Fees/P&Z           | 5,000             | 0.00              | 6,352.60               | 0.00 (              | 1,352.60)         | 127.05          |
| 10-3500 Planning & Zoning Fees         | 5,000             | 0.00              | 3,830.00               | 0.00                | 1,170.00          | 76.60           |
| 10-3501 Interest Earnings              | 4,000             | 507.47            | 4,725.06               | 0.00 (              | 725.06)           | 118.13          |
| 10-3504 Miscellaneous Income           | 10,000            | 629.59            | 8,170.86               | 0.00                | 1,829.14          | 81.71           |
| 10-3505 Insurance Proceeds             | 0                 | 0.00              | 9,232.01               | 0.00 (              | 9,232.01)         | 0.00            |
| 10-3506 Sale of Assets (Auction)       | 2,500             | 0.00              | 1,596.95               | 0.00                | 903.05            | 63.88           |
| 10-3507 Seizures/Auction               | 1,000             | 0.00              | 0.00                   | 0.00                | 1,000.00          | 0.00            |
| 10-3510 Fire Dept-Other                | 0                 | 0.00              | 45.00                  | 0.00 (              | 45.00)            | 0.00            |
| 10-3522 Community Center               | 25,000            | 4,075.00          | 24,805.00              | 0.00                | 195.00            | 99.22           |
| 10-3524 Community Ctr-Special Events   | 2,500             | 0.00              | 1,072.00               | 0.00                | 1,428.00          | 42.88           |
| 10-3530 Fire Inspection Fees           | 6,000             | 0.00              | 60.00                  | 0.00                | 5,940.00          | 1.00            |
| 10-3600 Grant Proceeds                 | 5,000             | 0.00              | 0.00                   | 0.00                | 5,000.00          | 0.00            |
| TOTAL Other Revenue                    | 66,000            | 5,212.06          | 59,889.48              | 0.00                | 6,110.52          | 90.74           |
| <b>Transfers</b>                       |                   |                   |                        |                     |                   |                 |
| 10-3710 From Fund Balance-General Fund | 145,551           | 0.00              | 0.00                   | 0.00                | 145,551.00        | 0.00            |
| 10-3711 From Fund Bal-Street Oper Exp  | 65,574            | 0.00              | 0.00                   | 0.00                | 65,574.00         | 0.00            |
| 10-3712 From Fund Bal-GF/Loan Proceeds | 390,782           | 0.00              | 0.00                   | 0.00                | 390,782.00        | 0.00            |
| TOTAL Transfers                        | 601,907           | 0.00              | 0.00                   | 0.00                | 601,907.00        | 0.00            |
| <b>TOTAL REVENUE</b>                   | 3,222,462         | 162,033.56        | 2,202,079.74           | 0.00                | 1,020,382.26      | 68.34           |



10 -General Fund  
DEPARTMENT - Administration

% OF YEAR COMPLETED: 83.33

## DEPARTMENTAL EXPENDITURES

|  | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|--|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| <b>Salaries</b>                          |                   |                   |                        |                     |                   |                 |
| 10-410-1100 Salaries - Administrative    | 170,712           | 13,478.69         | 129,757.33             | 0.00                | 40,954.67         | 76.01           |
| 10-410-1101 Overtime - Administrative    | 500               | 104.14            | 671.75                 | 0.00                | 171.75            | 134.35          |
| 10-410-1105 Salaries - City Commission   | 24,850            | 2,050.00          | 20,750.00              | 0.00                | 4,100.00          | 83.50           |
| 10-410-1108 Longevity Pay                | 4,900             | 0.00              | 4,817.50               | 0.00                | 82.50             | 98.32           |
| <b>TOTAL Salaries</b>                    | <b>200,962</b>    | <b>15,632.83</b>  | <b>155,996.58</b>      | <b>0.00</b>         | <b>44,965.42</b>  | <b>77.62</b>    |
| <b>Other Personnel Costs</b>             |                   |                   |                        |                     |                   |                 |
| 10-410-1200 SS & Medicare                | 15,374            | 1,195.26          | 11,780.54              | 0.00                | 3,593.46          | 76.63           |
| 10-410-1300 Employee Health Insurance    | 39,684            | 2,352.16          | 23,748.35              | 0.00                | 15,935.65         | 59.84           |
| 10-410-1400 Retirement                   | 3,338             | 255.63            | 2,466.74               | 0.00                | 871.26            | 73.90           |
| 10-410-1500 Unemployment Insurance       | 192               | 136.85            | 136.85                 | 0.00                | 55.15             | 71.28           |
| <b>TOTAL Other Personnel Costs</b>       | <b>58,588</b>     | <b>3,939.90</b>   | <b>38,132.48</b>       | <b>0.00</b>         | <b>20,455.52</b>  | <b>65.09</b>    |
| <b>Other Expenses</b>                    |                   |                   |                        |                     |                   |                 |
| 10-410-2000 Other Medical Expense        | 0                 | 0.00              | 138.50                 | 0.00                | 138.50            | 0.00            |
| 10-410-2002 Education & Training         | 4,500             | 240.00            | 2,251.28               | 0.00                | 2,248.72          | 50.03           |
| 10-410-2014 Worker's Comp. Insurance     | 900               | 0.00              | 1,099.32               | 0.00                | 199.32            | 122.15          |
| 10-410-2016 Liability & Property Ins.    | 94,800            | 0.00              | 98,407.00              | 0.00                | 3,607.00          | 103.80          |
| 10-410-2100 Utilities                    | 19,000            | 1,630.29          | 15,289.73              | 0.00                | 3,710.27          | 80.47           |
| 10-410-2102 Telephone/Internet           | 5,600             | 549.47            | 5,035.34               | 0.00                | 564.66            | 89.92           |
| 10-410-2104 Gas, Oil, Diesel Fuel        | 400               | 25.64             | 118.77                 | 0.00                | 281.23            | 29.69           |
| 10-410-2106 Publicity, Subscripts & Dues | 11,000            | 285.12            | 9,902.64               | 0.00                | 1,097.36          | 90.02           |
| 10-410-2202 Vehicle Repair&Maintenance   | 500               | 101.48            | 241.48                 | 0.00                | 258.52            | 48.30           |
| 10-410-2206 Bldg Repair & Maintenance    | 12,000            | 291.35            | 5,040.34               | 0.00                | 6,959.66          | 42.00           |
| 10-410-2207 City Property Maintenance    | 0                 | 0.00              | 292.05                 | 0.00                | 292.05            | 0.00            |
| 10-410-2210 Contractual Services         | 64,606            | 3,452.33          | 34,178.28              | 0.00                | 30,427.72         | 52.90           |
| 10-410-2300 Operating Supplies           | 3,500             | 414.51            | 3,382.46               | 0.00                | 117.54            | 96.64           |
| 10-410-2302 Office Supplies              | 2,000             | 82.31             | 1,450.12               | 0.00                | 549.88            | 72.51           |
| 10-410-2310 Miscellaneous/Sundry         | 2,000             | 288.93            | 1,974.08               | 0.00                | 25.92             | 98.70           |
| 10-410-2312 Minor Equipment              | 11,900            | 371.36            | 4,995.78               | 0.00                | 6,904.22          | 41.98           |
| 10-410-2316 Postage & Machine Rental     | 3,500             | 0.00              | 807.99                 | 0.00                | 2,692.01          | 23.09           |
| 10-410-2326 Recording Documents          | 100               | 0.00              | 82.00                  | 0.00                | 18.00             | 82.00           |
| 10-410-2332 Meals & Entertainment        | 2,000             | 0.00              | 1,836.87               | 0.00                | 163.13            | 91.84           |
| 10-410-2700 Donations                    | 2,500             | 0.00              | 2,500.00               | 0.00                | 0.00              | 100.00          |
| 10-410-2745 Property TR Match-Summer     | 1,500             | 124.00            | 1,637.00               | 0.00                | 137.00            | 109.13          |
| 10-410-2750 Property TR Match-Robt       | 800               | 57.00             | 964.00                 | 0.00                | 164.00            | 120.50          |
| 10-410-4000 Professional Services        | 5,000             | 1,250.00          | 1,250.00               | 0.00                | 3,750.00          | 25.00           |
| 10-410-4014 Legal Services               | 30,000            | 2,592.00          | 17,344.00              | 0.00                | 12,656.00         | 57.81           |
| 10-410-4016 Accounting & Auditing        | 4,000             | 0.00              | 1,375.00               | 0.00                | 2,625.00          | 34.38           |
| 10-410-6000 Building Improvements        | 113,600           | 12,375.00         | 20,794.50              | 0.00                | 92,805.50         | 18.31           |
| 10-410-7002 Txfr To Street (for Oper Ex  | 65,574            | 0.00              | 0.00                   | 0.00                | 65,574.00         | 0.00            |
| <b>TOTAL Other Expenses</b>              | <b>461,280</b>    | <b>24,130.79</b>  | <b>232,388.53</b>      | <b>0.00</b>         | <b>228,891.47</b> | <b>50.38</b>    |
| <b>TOTAL Administration</b>              | <b>720,830</b>    | <b>43,703.52</b>  | <b>426,517.59</b>      | <b>0.00</b>         | <b>294,312.41</b> | <b>59.17</b>    |

10 -General Fund  
DEPARTMENT - Building/Codes

% OF YEAR COMPLETED: 83.33

## DEPARTMENTAL EXPENDITURES

|  | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|--|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| <b>Salaries</b>                          |                   |                   |                        |                     |                   |                 |
| 10-411-1100 Salaries - Bldg/Codes        | 25,634            | 2,560.00          | 22,768.93              | 0.00                | 2,865.07          | 88.82           |
| 10-411-1101 Overtime - Bldg/Codes        | 1,000             | 0.00              | 241.61                 | 0.00                | 758.39            | 24.16           |
| 10-411-1108 Longevity Pay                | 100               | 0.00              | 65.00                  | 0.00                | 35.00             | 65.00           |
| <b>TOTAL Salaries</b>                    | <b>26,734</b>     | <b>2,560.00</b>   | <b>23,075.54</b>       | <b>0.00</b>         | <b>3,658.46</b>   | <b>86.32</b>    |
| <b>Other Personnel Costs</b>             |                   |                   |                        |                     |                   |                 |
| 10-411-1200 SS & Medicare                | 1,961             | 195.84            | 1,753.43               | 0.00                | 207.57            | 89.42           |
| 10-411-1300 Employee Health Insurance    | 8,061             | 592.11            | 5,979.32               | 0.00                | 2,081.68          | 74.18           |
| 10-411-1400 Retirement                   | 789               | 55.02             | 432.02                 | 0.00                | 356.98            | 54.76           |
| 10-411-1500 Unemployment Ins.            | 48                | 42.00             | 42.00                  | 0.00                | 6.00              | 87.50           |
| <b>TOTAL Other Personnel Costs</b>       | <b>10,859</b>     | <b>884.97</b>     | <b>8,206.77</b>        | <b>0.00</b>         | <b>2,652.23</b>   | <b>75.58</b>    |
| <b>Other Expenses</b>                    |                   |                   |                        |                     |                   |                 |
| 10-411-2002 Education & Training         | 2,500             | 75.00             | 145.00                 | 0.00                | 2,355.00          | 5.80            |
| 10-411-2014 W.Comp Insurance             | 1,875             | 0.00              | 79.24                  | 0.00                | 1,795.76          | 4.23            |
| 10-411-2102 Telephone/Internet           | 1,500             | 149.78            | 884.52                 | 0.00                | 615.48            | 58.97           |
| 10-411-2104 Gas & Oil                    | 1,000             | 76.73             | 430.84                 | 0.00                | 569.16            | 43.08           |
| 10-411-2106 Publicity, Subscriptions&Due | 2,000             | 0.00              | 55.00                  | 0.00                | 1,945.00          | 2.75            |
| 10-411-2202 Vehicle Repair&Maintenance   | 2,000             | 0.00              | 0.00                   | 0.00                | 2,000.00          | 0.00            |
| 10-411-2210 Contractual Services         | 14,500            | 525.00            | 5,822.50               | 0.00                | 8,677.50          | 40.16           |
| 10-411-2300 Operating Supplies           | 2,000             | 0.00              | 217.32                 | 0.00                | 1,782.68          | 10.87           |
| 10-411-2302 Office Supplies              | 1,000             | 95.58             | 405.49                 | 0.00                | 594.51            | 40.55           |
| 10-411-2310 Miscellaneous/Sundry         | 1,000             | 0.00              | 0.00                   | 0.00                | 1,000.00          | 0.00            |
| 10-411-2312 Minor Equipment              | 3,000             | 0.00              | 1,509.06               | 0.00                | 1,490.94          | 50.30           |
| 10-411-2316 Postage                      | 1,000             | 0.00              | 200.00                 | 0.00                | 800.00            | 20.00           |
| 10-411-2324 Clothing & Uniforms          | 500               | 58.00             | 615.50                 | 0.00                | 115.50            | 123.10          |
| 10-411-4000 Professional Services        | 5,000             | 0.00              | 32.00                  | 0.00                | 4,968.00          | 0.64            |
| <b>TOTAL Other Expenses</b>              | <b>38,875</b>     | <b>980.09</b>     | <b>10,396.47</b>       | <b>0.00</b>         | <b>28,478.53</b>  | <b>26.74</b>    |
| <b>TOTAL Building/Codes</b>              | <b>76,468</b>     | <b>4,425.06</b>   | <b>41,678.78</b>       | <b>0.00</b>         | <b>34,789.22</b>  | <b>54.50</b>    |

CITY OF MILLERSVILLE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2018

10 -General Fund  
DEPARTMENT - Municipal Court

% OF YEAR COMPLETED: 83.33

## DEPARTMENTAL EXPENDITURES

|                                       | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|---------------------------------------|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| <b>Salaries</b>                       |                   |                   |                        |                     |                   |                 |
| 10-412-1100 Salaries - Court Clerk    | 32,394            | 2,491.21          | 25,274.91              | 0.00                | 7,119.09          | 78.02           |
| 10-412-1101 Overtime - Court Clerk    | 100               | 0.00              | 11.68                  | 0.00                | 88.32             | 11.68           |
| 10-412-1108 Longevity Pay             | 200               | 0.00              | 200.00                 | 0.00                | 0.00              | 100.00          |
| <b>TOTAL Salaries</b>                 | <b>32,694</b>     | <b>2,491.21</b>   | <b>25,486.59</b>       | <b>0.00</b>         | <b>7,207.41</b>   | <b>77.95</b>    |
| <b>Other Personnel Costs</b>          |                   |                   |                        |                     |                   |                 |
| 10-412-1200 SS & Medicare             | 2,478             | 190.58            | 1,949.76               | 0.00                | 528.24            | 78.68           |
| 10-412-1300 Employee Health Insurance | 8,061             | 592.11            | 5,979.32               | 0.00                | 2,081.68          | 74.18           |
| 10-412-1400 Retirement                | 632               | 48.58             | 464.94                 | 0.00                | 167.06            | 73.57           |
| 10-412-1500 Unemployment Insurance    | 48                | 42.00             | 42.00                  | 0.00                | 6.00              | 87.50           |
| <b>TOTAL Other Personnel Costs</b>    | <b>11,219</b>     | <b>873.27</b>     | <b>8,436.02</b>        | <b>0.00</b>         | <b>2,782.98</b>   | <b>75.19</b>    |
| <b>Other Expenses</b>                 |                   |                   |                        |                     |                   |                 |
| 10-412-2002 Education & Training      | 500               | 70.03             | 77.89                  | 0.00                | 422.11            | 15.58           |
| 10-412-2014 W.Comp Insurance          | 75                | 0.00              | 65.29                  | 0.00                | 9.71              | 87.05           |
| 10-412-2300 Operating Supplies        | 2,260             | 0.00              | 1,813.04               | 0.00                | 446.96            | 80.22           |
| 10-412-2302 Office Supplies           | 300               | 0.00              | 26.64                  | 0.00                | 273.36            | 8.88            |
| 10-412-4000 Professional Services     | 0                 | 100.00            | 100.00                 | 0.00                | 100.00            | 0.00            |
| 10-412-4014 City Judge                | 6,000             | 1,000.00          | 5,000.00               | 0.00                | 1,000.00          | 83.33           |
| <b>TOTAL Other Expenses</b>           | <b>9,135</b>      | <b>1,170.03</b>   | <b>7,082.86</b>        | <b>0.00</b>         | <b>2,052.14</b>   | <b>77.54</b>    |
| <b>TOTAL Municipal Court</b>          | <b>53,048</b>     | <b>4,534.51</b>   | <b>41,005.47</b>       | <b>0.00</b>         | <b>12,042.53</b>  | <b>77.30</b>    |



10 -General Fund  
DEPARTMENT - Police Dept

% OF YEAR COMPLETED: 83.33

| DEPARTMENTAL EXPENDITURES               | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|---|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| <b>Salaries</b>                         |                   |                   |                        |                     |                   |                 |
| 10-421-1100 Salaries - Dispatch/Records | 34,158            | 2,318.41          | 29,998.19              | 0.00                | 4,159.81          | 87.82           |
| 10-421-1101 Overtime - Dispatch         | 0                 | 0.00              | 455.63                 | 0.00                | ( 455.63)         | 0.00            |
| 10-421-1105 Salaries - Police           | 573,134           | 36,809.23         | 430,212.09             | 0.00                | 142,921.91        | 75.06           |
| 10-421-1106 Overtime - Police           | 20,000            | 864.63            | 16,042.98              | 0.00                | 3,957.02          | 80.21           |
| 10-421-1108 Longevity Pay               | 4,450             | 0.00              | 4,250.00               | 0.00                | 200.00            | 95.51           |
| <b>TOTAL Salaries</b>                   | <b>631,742</b>    | <b>39,992.27</b>  | <b>480,958.89</b>      | <b>0.00</b>         | <b>150,783.11</b> | <b>76.13</b>    |
| <b>Other Personnel Costs</b>            |                   |                   |                        |                     |                   |                 |
| 10-421-1200 SS & Medicare               | 48,328            | 3,269.65          | 35,329.94              | 0.00                | 12,998.06         | 73.10           |
| 10-421-1300 Employee Health Insurance   | 118,797           | 9,396.20          | 84,398.24              | 0.00                | 34,398.76         | 71.04           |
| 10-421-1400 Retirement                  | 12,318            | 874.05            | 8,158.83               | 0.00                | 4,159.17          | 66.24           |
| 10-421-1500 Unemployment Insurance      | 1,100             | 649.32            | 768.84                 | 0.00                | 331.16            | 69.89           |
| <b>TOTAL Other Personnel Costs</b>      | <b>180,543</b>    | <b>14,189.22</b>  | <b>128,655.85</b>      | <b>0.00</b>         | <b>51,887.15</b>  | <b>71.26</b>    |
| <b>Other Expenses</b>                   |                   |                   |                        |                     |                   |                 |
| 10-421-2000 Other Medical Expense       | 1,200             | 0.00              | 875.50                 | 0.00                | 324.50            | 72.96           |
| 10-421-2002 Education & Training        | 3,000             | 1,503.29          | 3,800.89               | 0.00                | ( 800.89)         | 126.70          |
| 10-421-2014 W.Comp Insurance            | 40,463            | 0.00              | 24,570.70              | 0.00                | 15,892.30         | 60.72           |
| 10-421-2100 Utilities                   | 600               | 38.63             | 382.99                 | 0.00                | 217.01            | 63.83           |
| 10-421-2102 Telephone & jetpacks        | 7,000             | 1,044.58          | 6,877.66               | 0.00                | 122.34            | 98.25           |
| 10-421-2104 Gas, Oil, Diesel Fuel       | 30,000            | 3,084.55          | 27,355.59              | 0.00                | 2,644.41          | 91.19           |
| 10-421-2106 Publicity,Subscripts & Dues | 2,500             | 0.00              | 1,256.19               | 0.00                | 1,243.81          | 50.25           |
| 10-421-2200 Repair & Maintenance        | 500               | 0.00              | 0.00                   | 0.00                | 500.00            | 0.00            |
| 10-421-2202 Vehicle Repair&Maintenance  | 25,000            | 3,707.98          | 26,957.96              | 0.00                | ( 1,957.96)       | 107.83          |
| 10-421-2204 Equip Repair & Maintenance  | 5,000             | 0.00              | 564.00                 | 0.00                | 4,436.00          | 11.28           |
| 10-421-2210 Contractual Services        | 7,255             | 2,416.00          | 7,791.43               | 0.00                | ( 536.43)         | 107.39          |
| 10-421-2212 SCECC Contractual Svc       | 171,000           | 0.00              | 68,687.42              | 0.00                | 102,312.58        | 40.17           |
| 10-421-2300 Operating Supplies          | 7,000             | 0.00              | 3,299.04               | 0.00                | 3,700.96          | 47.13           |
| 10-421-2302 Office Supplies             | 4,000             | 141.15            | 3,364.57               | 0.00                | 635.43            | 84.11           |
| 10-421-2310 Miscellaneous/Sundry        | 1,500             | 293.81            | 2,652.71               | 0.00                | ( 1,152.71)       | 176.85          |
| 10-421-2312 Minor Equipment-Police      | 20,451            | 478.47            | 18,564.62              | 0.00                | 1,886.38          | 90.78           |
| 10-421-2316 Postage                     | 700               | 0.00              | 0.00                   | 0.00                | 700.00            | 0.00            |
| 10-421-2322 Interest Expense            | 0                 | 0.00              | 2,255.82               | 0.00                | ( 2,255.82)       | 0.00            |
| 10-421-2324 Clothing & Uniforms         | 8,000             | 616.11            | 5,764.25               | 0.00                | 2,235.75          | 72.05           |
| 10-421-2332 Meals & Entertainment       | 0                 | 0.00              | 54.03                  | 0.00                | ( 54.03)          | 0.00            |
| 10-421-4002 Vehicle Towing Service      | 3,000             | 240.00            | 2,040.00               | 0.00                | 960.00            | 68.00           |
| 10-421-6000 Capital Project/Tow Lot     | 25,000            | 0.00              | 23,244.74              | 0.00                | 1,755.26          | 92.98           |
| 10-421-6004 Debt Svc-Police Car Lease   | 34,241            | 0.00              | 31,984.31              | 0.00                | 2,256.69          | 93.41           |
| 10-421-6014 Machinery&Equipment-Police  | 32,000            | 0.00              | 31,820.12              | 0.00                | 179.88            | 99.44           |
| <b>TOTAL Other Expenses</b>             | <b>429,410</b>    | <b>13,564.57</b>  | <b>294,164.54</b>      | <b>0.00</b>         | <b>135,245.46</b> | <b>68.50</b>    |
| <b>TOTAL Police Dept</b>                | <b>1,241,695</b>  | <b>67,746.06</b>  | <b>903,779.28</b>      | <b>0.00</b>         | <b>337,915.72</b> | <b>72.79</b>    |

CITY OF MILLERSVILLE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 201810 -General Fund  
DEPARTMENT - Fire Dept

% OF YEAR COMPLETED: 83.33

## DEPARTMENTAL EXPENDITURES

|   | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|---|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| <b>Salaries</b>                         |                   |                   |                        |                     |                   |                 |
| 10-422-1100 Salaries - Fire Department  | 100,926           | 6,962.40          | 76,544.80              | 0.00                | 24,381.20         | 75.84           |
| 10-422-1105 Volunteer Pay               | 47,000            | 0.00              | 23,581.00              | 0.00                | 23,419.00         | 50.17           |
| 10-422-1108 Longevity Pay               | 1,000             | 0.00              | 1,000.00               | 0.00                | 0.00              | 100.00          |
| <b>TOTAL Salaries</b>                   | <b>148,926</b>    | <b>6,962.40</b>   | <b>101,125.80</b>      | <b>0.00</b>         | <b>47,800.20</b>  | <b>67.90</b>    |
| <b>Other Personnel Costs</b>            |                   |                   |                        |                     |                   |                 |
| 10-422-1200 SS & Medicare               | 14,912            | 486.89            | 7,018.90               | 0.00                | 7,893.10          | 47.07           |
| 10-422-1300 Employee Health Insurance   | 29,885            | 1,674.26          | 19,924.64              | 0.00                | 9,960.36          | 66.67           |
| 10-422-1400 Retirement                  | 1,968             | 127.76            | 1,314.55               | 0.00                | 653.45            | 66.80           |
| 10-422-1500 Unemployment Insurance      | 96                | 116.27            | 116.27                 | 0.00                | ( 20.27)          | 121.11          |
| <b>TOTAL Other Personnel Costs</b>      | <b>46,861</b>     | <b>2,405.18</b>   | <b>28,374.36</b>       | <b>0.00</b>         | <b>18,486.64</b>  | <b>60.55</b>    |
| <b>Other Expenses</b>                   |                   |                   |                        |                     |                   |                 |
| 10-422-2002 Education & Training        | 7,000             | 762.00            | 6,814.19               | 0.00                | 185.81            | 97.35           |
| 10-422-2014 W.Comp Insurance            | 10,414            | 0.00              | 5,693.35               | 0.00                | 4,720.65          | 54.67           |
| 10-422-2100 Utility Services            | 7,500             | 1,001.73          | 6,121.82               | 0.00                | 1,378.18          | 81.62           |
| 10-422-2102 Telephone & aircards        | 3,000             | 244.63            | 1,571.07               | 0.00                | 1,428.93          | 52.37           |
| 10-422-2104 Gas, Oil, Diesel Fuel       | 6,000             | 380.82            | 3,987.64               | 0.00                | 2,012.36          | 66.46           |
| 10-422-2106 Publicity,Subscripts & Dues | 3,000             | 0.00              | 1,770.50               | 0.00                | 1,229.50          | 59.02           |
| 10-422-2202 Vehicle Repair&Maintenance  | 20,000            | 425.35            | 14,419.40              | 0.00                | 5,580.60          | 72.10           |
| 10-422-2204 Equip. Repair & Maintenance | 6,000             | 0.00              | 3,514.81               | 0.00                | 2,485.19          | 58.58           |
| 10-422-2206 Bldg Repair & Maint - Sta 2 | 2,000             | 53.00             | 1,389.18               | 0.00                | 610.82            | 69.46           |
| 10-422-2210 Contractual Services        | 14,155            | 106.00            | 11,204.85              | 0.00                | 2,950.15          | 79.16           |
| 10-422-2300 Operating Supplies          | 7,000             | 195.59            | 3,957.77               | 0.00                | 3,042.23          | 56.54           |
| 10-422-2302 Office Supplies             | 1,000             | 0.00              | 1,596.01               | 0.00                | ( 596.01)         | 159.60          |
| 10-422-2310 Miscellaneous/Sundry        | 1,000             | 0.00              | 200.79                 | 0.00                | 799.21            | 20.08           |
| 10-422-2312 Minor Equipment-Fire        | 10,000            | 3,140.42          | 10,416.71              | 0.00                | ( 416.71)         | 104.17          |
| 10-422-2314 Minor Equip-Turnout Gear    | 9,000             | 438.48            | 7,399.40               | 0.00                | 1,600.60          | 82.22           |
| 10-422-2316 Postage                     | 0                 | 0.00              | 18.00                  | 0.00                | ( 18.00)          | 0.00            |
| 10-422-2324 Clothing & Uniforms         | 4,000             | 299.00            | 2,882.08               | 0.00                | 1,117.92          | 72.05           |
| 10-422-2332 Meals & Entertainment       | 300               | 0.00              | 184.16                 | 0.00                | 115.84            | 61.39           |
| 10-422-4026 Promotional/Fire Prevention | 0                 | 0.00              | 490.00                 | 0.00                | ( 490.00)         | 0.00            |
| 10-422-6000 Building Improvements-Sta2  | 4,000             | 440.00            | 1,340.00               | 0.00                | 2,660.00          | 33.50           |
| 10-422-6004 Debt Svc-Fire Engine        | 45,531            | 1,875.74          | 10,160.29              | 0.00                | 35,370.71         | 22.32           |
| 10-422-6014 Machinery & Equipment-Fire  | 415,782           | 390,782.00        | 407,475.45             | 0.00                | 8,306.55          | 98.00           |
| <b>TOTAL Other Expenses</b>             | <b>576,682</b>    | <b>400,038.76</b> | <b>502,607.47</b>      | <b>0.00</b>         | <b>74,074.53</b>  | <b>87.16</b>    |
| <b>TOTAL Fire Dept</b>                  | <b>772,469</b>    | <b>409,406.34</b> | <b>632,107.63</b>      | <b>0.00</b>         | <b>140,361.37</b> | <b>81.83</b>    |



CITY OF MILLERSVILLE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 201810 -General Fund  
DEPARTMENT - Development Services

% OF YEAR COMPLETED: 83.33

| DEPARTMENTAL EXPENDITURES               | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|---|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| <b>Salaries</b>                         |                   |                   |                        |                     |                   |                 |
| 10-440-1100 Salaries - Development Svcs | 35,750            | 2,750.00          | 27,500.02              | 0.00                | 8,249.98          | 76.92           |
| 10-440-1108 Longevity Pay               | 50                | 0.00              | 32.50                  | 0.00                | 17.50             | 65.00           |
| <b>TOTAL Salaries</b>                   | <b>35,800</b>     | <b>2,750.00</b>   | <b>27,532.52</b>       | <b>0.00</b>         | <b>8,267.48</b>   | <b>76.91</b>    |
| <b>Other Personnel Costs</b>            |                   |                   |                        |                     |                   |                 |
| 10-440-1200 SS & Medicare               | 2,735             | 200.54            | 2,007.11               | 0.00                | 727.89            | 73.39           |
| 10-440-1300 Employee Health Insurance   | 9,738             | 709.47            | 7,169.60               | 0.00                | 2,568.40          | 73.62           |
| 10-440-1400 Retirement                  | 697               | 53.62             | 483.22                 | 0.00                | 213.78            | 69.33           |
| 10-440-1500 Unemployment Ins.           | 48                | 42.00             | 42.00                  | 0.00                | 6.00              | 87.50           |
| <b>TOTAL Other Personnel Costs</b>      | <b>13,218</b>     | <b>1,005.63</b>   | <b>9,701.93</b>        | <b>0.00</b>         | <b>3,516.07</b>   | <b>73.40</b>    |
| <b>Other Expenses</b>                   |                   |                   |                        |                     |                   |                 |
| 10-440-2000 Other Medical Expense       | 0                 | 0.00              | 55.00                  | 0.00 (              | 55.00)            | 0.00            |
| 10-440-2002 Education & Training        | 4,000             | 20.00             | 1,142.60               | 0.00                | 2,857.40          | 28.57           |
| 10-440-2010 P&Z (& Recording Fees)      | 500               | 34.00             | 102.00                 | 0.00                | 398.00            | 20.40           |
| 10-440-2014 W.Comp Insurance            | 120               | 0.00              | 110.86                 | 0.00                | 9.14              | 92.38           |
| 10-440-2102 Telephone/Internet          | 1,000             | 115.76            | 578.34                 | 0.00                | 421.66            | 57.83           |
| 10-440-2104 Gas & Oil                   | 1,000             | 47.94             | 419.07                 | 0.00                | 580.93            | 41.91           |
| 10-440-2106 Publicity,Subscriptions&Due | 1,000             | 0.00              | 332.00                 | 0.00                | 668.00            | 33.20           |
| 10-440-2202 Vehicle Repair&Maintenance  | 1,000             | 0.00              | 54.33                  | 0.00                | 945.67            | 5.43            |
| 10-440-2210 Contractual Services        | 22,500            | 0.00              | 260.00                 | 0.00                | 22,240.00         | 1.16            |
| 10-440-2300 Operating Supplies          | 1,000             | 65.10             | 109.87                 | 0.00                | 890.13            | 10.99           |
| 10-440-2302 Office Supplies             | 1,000             | 0.00              | 424.85                 | 0.00                | 575.15            | 42.49           |
| 10-440-2310 Miscellaneous/Sundry        | 1,000             | 0.00              | 0.00                   | 0.00                | 1,000.00          | 0.00            |
| 10-440-2312 Minor Equipment             | 3,000             | 0.00              | 299.99                 | 0.00                | 2,700.01          | 10.00           |
| 10-440-2316 Postage                     | 500               | 0.00              | 0.00                   | 0.00                | 500.00            | 0.00            |
| 10-440-2324 Clothing & Uniforms         | 500               | 0.00              | 0.00                   | 0.00                | 500.00            | 0.00            |
| 10-440-2332 Meals & Entertainment       | 100               | 19.55             | 46.55                  | 0.00                | 53.45             | 46.55           |
| 10-440-4000 Professional Services       | 5,000             | 2,340.00          | 9,422.85               | 0.00 (              | 4,422.85)         | 188.46          |
| 10-440-4014 Legal Services              | 0                 | 0.00              | 3,664.00               | 0.00 (              | 3,664.00)         | 0.00            |
| <b>TOTAL Other Expenses</b>             | <b>43,220</b>     | <b>2,642.35</b>   | <b>17,022.31</b>       | <b>0.00</b>         | <b>26,197.69</b>  | <b>39.39</b>    |
| <b>TOTAL Development Services</b>       | <b>92,238</b>     | <b>6,397.98</b>   | <b>54,256.76</b>       | <b>0.00</b>         | <b>37,981.24</b>  | <b>58.82</b>    |

10 -General Fund  
DEPARTMENT - Community Ctr/Parks

% OF YEAR COMPLETED: 83.33

| DEPARTMENTAL EXPENDITURES               | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|---|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| Salaries                                |                   |                   |                        |                     |                   |                 |
| 10-444-1100 Salaries - Parks            | 32,772            | 2,521.60          | 25,629.81              | 0.00                | 7,142.19          | 78.21           |
| 10-444-1101 Overtime - Parks            | 1,500             | 212.76            | 1,879.38               | 0.00                | 379.38            | 125.29          |
| 10-444-1108 Longevity Pay               | 150               | 0.00              | 150.00                 | 0.00                | 0.00              | 100.00          |
| TOTAL Salaries                          | 34,422            | 2,734.36          | 27,659.19              | 0.00                | 6,762.81          | 80.35           |
| Other Personnel Costs                   |                   |                   |                        |                     |                   |                 |
| 10-444-1200 SS & Medicare               | 2,507             | 190.59            | 1,919.04               | 0.00                | 587.96            | 76.55           |
| 10-444-1300 Employee Health Insurance   | 11,088            | 811.15            | 8,194.60               | 0.00                | 2,893.40          | 73.91           |
| 10-444-1400 Retirement                  | 639               | 49.64             | 504.48                 | 0.00                | 134.52            | 78.95           |
| 10-444-1500 Unemployment Ins.           | 48                | 42.00             | 42.00                  | 0.00                | 6.00              | 87.50           |
| TOTAL Other Personnel Costs             | 14,282            | 1,093.38          | 10,660.12              | 0.00                | 3,621.88          | 74.64           |
| Other Expenses                          |                   |                   |                        |                     |                   |                 |
| 10-444-2002 Education & Training        | 1,000             | 0.00              | 309.40                 | 0.00                | 690.60            | 30.94           |
| 10-444-2014 W.Comp Insurance            | 110               | 0.00              | 66.08                  | 0.00                | 43.92             | 60.07           |
| 10-444-2100 Utilities                   | 17,000            | 1,316.15          | 11,128.27              | 0.00                | 5,871.73          | 65.46           |
| 10-444-2102 Telephone&Internet          | 1,000             | 315.19            | 2,385.30               | 0.00                | 1,385.30          | 238.53          |
| 10-444-2106 Publicity, Subscriptions,Du | 100               | 0.00              | 0.00                   | 0.00                | 100.00            | 0.00            |
| 10-444-2204 Equip Repair&Maintenance    | 0                 | 0.00              | 45.94                  | 0.00                | 45.94             | 0.00            |
| 10-444-2206 Bldg Repair & Maintenance   | 5,000             | 616.93            | 1,861.81               | 0.00                | 3,138.19          | 37.24           |
| 10-444-2207 Parks Property Maintenance  | 5,000             | 0.00              | 902.50                 | 0.00                | 4,097.50          | 18.05           |
| 10-444-2210 Contractual Services        | 8,000             | 525.00            | 7,413.77               | 0.00                | 586.23            | 92.67           |
| 10-444-2300 Operating Supplies          | 2,000             | 130.52            | 968.38                 | 0.00                | 1,031.62          | 48.42           |
| 10-444-2302 Office Supplies             | 1,000             | 17.07             | 323.22                 | 0.00                | 676.78            | 32.32           |
| 10-444-2310 Miscellaneous/Sundry        | 1,000             | 33.27             | 329.94                 | 0.00                | 670.06            | 32.99           |
| 10-444-2312 Minor Equipment-C.Center    | 1,000             | 0.00              | 1,938.56               | 0.00                | 938.56            | 193.86          |
| 10-444-2324 Clothing&Uniforms           | 100               | 0.00              | 0.00                   | 0.00                | 100.00            | 0.00            |
| 10-444-3000 Special Events              | 10,000            | 586.14            | 11,140.34              | 0.00                | 1,140.34          | 111.40          |
| 10-444-4000 Professional Services       | 0                 | 0.00              | 55.00                  | 0.00                | 55.00             | 0.00            |
| 10-444-6000 Building Imp's-C.Ctr        | 10,000            | 0.00              | 0.00                   | 0.00                | 10,000.00         | 0.00            |
| 10-444-6004 Debt Svc-Comm.Ctr Loan Pmt  | 132,700           | 11,455.10         | 112,560.80             | 0.00                | 20,139.20         | 84.82           |
| 10-444-6018 Park Dev/Playgrounds&Imp's  | 22,000            | 0.00              | 0.00                   | 0.00                | 22,000.00         | 0.00            |
| TOTAL Other Expenses                    | 217,010           | 14,995.37         | 151,429.31             | 0.00                | 65,580.69         | 69.78           |
| TOTAL Community Ctr/Parks               | 265,714           | 18,823.11         | 189,748.62             | 0.00                | 75,965.38         | 71.41           |
| TOTAL EXPENDITURES                      | 3,222,462         | 555,036.58        | 2,289,094.13           | 0.00                | 933,367.87        | 71.04           |
| REVENUE OVER/ (UNDER) EXPENDITURES      | 0                 | ( 393,003.02)     | ( 87,014.39)           | 0.00                | 87,014.39         | 0.00            |

## BALANCE SHEET

AS OF: APRIL 30TH, 2018

20 -Sewer Fund

## BALANCE

## ASSETS

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Current AssetsChecking/Savings

|                        |                             |              |
|------------------------|-----------------------------|--------------|
| 1000                   | Sewer Fund - Farmers Bank   | 186,946.37   |
| 1001                   | Phase II Sewer - Farmers Bk | 583,307.69   |
| 1005                   | Sewer Fund MM-Farmers Bk    | 394,856.96   |
| 1010                   | Petty Cash - Cash on Hand   | 300.00       |
| Total Checking/Savings |                             | 1,165,411.02 |

Current Assets

|                      |                               |               |
|----------------------|-------------------------------|---------------|
| 1100                 | Cash Reserves - State of TN   | 24.00         |
| 1200                 | Accounts Receivable           | 75,505.05     |
| 1201                 | Allowance For Uncollectible   | ( 148,756.76) |
| 1202                 | A/R - KVS Bad Debt            | 45,432.44     |
| 1203                 | A/R - Incode Bad Debt         | 119,359.88    |
| 1204                 | UNAPPLIED CREDITS             | ( 11,515.85)  |
| 1220                 | A/R - Other                   | 68,491.00     |
| 1260                 | Postage Dep (Utility Billing) | 1,830.40      |
| 1300                 | Inventory Asset               | 31,835.74     |
| 1302                 | Inventory - Pumps             | 23,150.00     |
| Total Current Assets |                               | 205,355.90    |

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|                      |              |
|----------------------|--------------|
| Total Current Assets | 1,370,766.92 |
|----------------------|--------------|

Other AssetsFixed Assets

|                    |                               |                 |
|--------------------|-------------------------------|-----------------|
| 1400               | Land - City Hall              | 47,268.00       |
| 1401               | Buildings                     | 97,853.91       |
| 1402               | Furniture & Equipment         | 264,285.72      |
| 1403               | Vehicles                      | 231,212.96      |
| 1406               | Sewer Collection System       | 8,670,847.51    |
| 1450               | Net Pension Asset             | 21,443.00       |
| 1455               | Deferred Outflows for Pension | 11,728.69       |
| 1499               | Accumulated Depreciation      | ( 4,082,358.21) |
| Total Fixed Assets |                               | 5,262,281.58    |

Transfers

|                 |                                |               |
|-----------------|--------------------------------|---------------|
| 1610            | Due To / From General Fund     | ( 69,119.76)  |
| 1630            | Due To / From Street Fund      | 197.33        |
| 1640            | Due To / From Solid Waste Fund | ( 144,356.69) |
| 1660            | Due To / From Stormwater Fund  | ( 51,801.30)  |
| Total Transfers |                                | ( 265,080.42) |

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|                    |              |
|--------------------|--------------|
| Total Other Assets | 4,997,201.16 |
|--------------------|--------------|

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|              |              |
|--------------|--------------|
| TOTAL ASSETS | 6,367,968.08 |
|--------------|--------------|

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## BALANCE SHEET

AS OF: APRIL 30TH, 2018

20 -Sewer Fund

## BALANCE

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LIABILITIES & EQUITY

=====

Current LiabilitiesCurrent Liabilities

|                           |                              |           |
|---------------------------|------------------------------|-----------|
| 2030                      | REFUNDS PAYABLE              | 46.12     |
| 2109                      | Accrued Compensated Absences | 6,667.57  |
| 2250                      | Deferred Inflows for Pension | 12,696.00 |
| Total Current Liabilities |                              | 19,409.69 |

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|                           |           |
|---------------------------|-----------|
| Total Current Liabilities | 19,409.69 |
|---------------------------|-----------|

Long Term LiabilitiesLong Term Liabilities

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|                   |           |
|-------------------|-----------|
| TOTAL LIABILITIES | 19,409.69 |
|-------------------|-----------|

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Equity

|            |                           |              |
|------------|---------------------------|--------------|
| 2700       | Retained Earnings         | 126,905.28   |
| 2710       | Fund Balance/Net Assets   | 969,115.93   |
| 2713       | Net Assets/Capital & Debt | 5,225,785.44 |
| Net Income |                           | 26,751.74    |

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|              |              |
|--------------|--------------|
| Total Equity | 6,348,558.39 |
|--------------|--------------|

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|                            |              |
|----------------------------|--------------|
| TOTAL LIABILITIES & EQUITY | 6,367,968.08 |
|----------------------------|--------------|

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## 20 -Sewer Fund

% OF YEAR COMPLETED: 83.33

| REVENUES                             | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|--------------------------------------|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| <b>Sewer Revenue</b>                 |                   |                   |                        |                     |                   |                 |
| 20-3000 Operating Revenue-Sewer      | 930,000           | 72,418.65         | 774,133.95             | 0.00                | 155,866.05        | 83.24           |
| 20-3001 Tap Fees                     | 25,000            | 0.00              | 12,200.00              | 0.00                | 12,800.00         | 48.80           |
| <b>TOTAL Sewer Revenue</b>           | <b>955,000</b>    | <b>72,418.65</b>  | <b>786,333.95</b>      | <b>0.00</b>         | <b>168,666.05</b> | <b>82.34</b>    |
| <b>Other Revenue</b>                 |                   |                   |                        |                     |                   |                 |
| 20-3400 Sewer Permits/Fees           | 50                | 0.00              | 0.00                   | 0.00                | 50.00             | 0.00            |
| 20-3501 Interest Income              | 3,500             | 276.09            | 2,690.08               | 0.00                | 809.92            | 76.86           |
| 20-3503 Sewer Tank/Pump Pkgs         | 40,000            | 9,000.00          | 37,559.53              | 0.00                | 2,440.47          | 93.90           |
| 20-3504 Miscellaneous Income         | 23,000            | 1,670.40          | 24,696.15              | 0.00                | 1,696.15          | 107.37          |
| 20-3506 Sale of Assets               | 5,000             | 0.00              | 5,084.40               | 0.00                | 84.40             | 101.69          |
| 20-3610 SRF Loan Proceeds            | 518,000           | 0.00              | 0.00                   | 0.00                | 518,000.00        | 0.00            |
| <b>TOTAL Other Revenue</b>           | <b>589,550</b>    | <b>10,946.49</b>  | <b>70,030.16</b>       | <b>0.00</b>         | <b>519,519.84</b> | <b>11.88</b>    |
| <b>Transfers</b>                     |                   |                   |                        |                     |                   |                 |
| 20-3701 From Fund Balance-Sewer Fund | 158,061           | 0.00              | 0.00                   | 0.00                | 158,061.00        | 0.00            |
| <b>TOTAL Transfers</b>               | <b>158,061</b>    | <b>0.00</b>       | <b>0.00</b>            | <b>0.00</b>         | <b>158,061.00</b> | <b>0.00</b>     |
| <b>TOTAL REVENUE</b>                 | <b>1,702,611</b>  | <b>83,365.14</b>  | <b>856,364.11</b>      | <b>0.00</b>         | <b>846,246.89</b> | <b>50.30</b>    |

20 -Sewer Fund  
DEPARTMENT - Sewer

% OF YEAR COMPLETED: 83.33

## DEPARTMENTAL EXPENDITURES

|  | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|--|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| <b>Salaries</b>                          |                   |                   |                        |                     |                   |                 |
| 20-522-1100 Salaries - Sewer             | 144,518           | 11,332.58         | 114,072.01             | 0.00                | 30,445.99         | 78.93           |
| 20-522-1101 Overtime - Sewer             | 15,000            | 501.62            | 5,183.42               | 0.00                | 9,816.58          | 34.56           |
| 20-522-1108 Longevity Pay                | 5,000             | 0.00              | 3,565.00               | 0.00                | 1,435.00          | 71.30           |
| <b>TOTAL Salaries</b>                    | <b>164,518</b>    | <b>11,834.20</b>  | <b>122,820.43</b>      | <b>0.00</b>         | <b>41,697.57</b>  | <b>74.65</b>    |
| <b>Other Personnel Costs</b>             |                   |                   |                        |                     |                   |                 |
| 20-522-1200 SS & Medicare                | 12,586            | 812.44            | 8,419.51               | 0.00                | 4,166.49          | 66.90           |
| 20-522-1300 Employee Health Insurance    | 62,130            | 3,940.63          | 43,433.64              | 0.00                | 18,696.36         | 69.91           |
| 20-522-1400 Retirement                   | 3,208             | 190.36            | 1,870.06               | 0.00                | 1,337.94          | 58.29           |
| 20-522-1500 Unemployment Insurance       | 210               | 246.18            | 246.18                 | 0.00                | ( 36.18)          | 117.23          |
| <b>TOTAL Other Personnel Costs</b>       | <b>78,134</b>     | <b>5,189.61</b>   | <b>53,969.39</b>       | <b>0.00</b>         | <b>24,164.61</b>  | <b>69.07</b>    |
| <b>Other Expenses</b>                    |                   |                   |                        |                     |                   |                 |
| 20-522-2002 Education & Training         | 5,000             | 0.00              | 0.00                   | 0.00                | 5,000.00          | 0.00            |
| 20-522-2014 Worker's Comp Insurance      | 5,264             | 0.00              | 6,447.61               | 0.00                | ( 1,183.61)       | 122.48          |
| 20-522-2016 Liability & Property Ins.    | 6,000             | 0.00              | 6,011.00               | 0.00                | ( 11.00)          | 100.18          |
| 20-522-2100 Utilities                    | 14,000            | 1,108.48          | 10,274.33              | 0.00                | 3,725.67          | 73.39           |
| 20-522-2102 Telephone                    | 900               | 176.59            | 882.08                 | 0.00                | 17.92             | 98.01           |
| 20-522-2104 Gas, Oil, Diesel Fuel        | 8,000             | 486.80            | 4,685.31               | 0.00                | 3,314.69          | 58.57           |
| 20-522-2106 Publicity, Subscripts & Dues | 3,500             | 51.60             | 2,509.26               | 0.00                | 990.74            | 71.69           |
| 20-522-2200 System Rep&Maintenance       | 10,000            | 0.00              | 10,316.15              | 0.00                | ( 316.15)         | 103.16          |
| 20-522-2202 Vehicle Repair&Maintenance   | 6,000             | 21.24             | 10,708.75              | 0.00                | ( 4,708.75)       | 178.48          |
| 20-522-2204 Equip. Repair & Maintenance  | 2,500             | 172.42            | 674.42                 | 0.00                | 1,825.58          | 26.98           |
| 20-522-2206 Bldg Repair & Maintenance    | 0                 | 0.00              | 181.34                 | 0.00                | ( 181.34)         | 0.00            |
| 20-522-2210 Contractual Services         | 10,000            | 1,225.02          | 11,046.23              | 0.00                | ( 1,046.23)       | 110.46          |
| 20-522-2300 Operating Supplies           | 16,824            | 1,299.32          | 15,664.60              | 0.00                | 1,159.40          | 93.11           |
| 20-522-2302 Office Supplies              | 2,000             | 23.68             | 604.14                 | 0.00                | 1,395.86          | 30.21           |
| 20-522-2310 Miscellaneous/Sundry         | 4,500             | 468.86            | 5,986.95               | 0.00                | ( 1,486.95)       | 133.04          |
| 20-522-2312 Minor Equipment-Sewer        | 3,000             | 1,189.84          | 2,557.68               | 0.00                | 442.32            | 85.26           |
| 20-522-2316 Postage                      | 3,000             | 0.00              | 200.00                 | 0.00                | 2,800.00          | 6.67            |
| 20-522-2324 Clothing & Uniforms          | 2,000             | 0.00              | 1,928.09               | 0.00                | 71.91             | 96.40           |
| 20-522-2334 Rental Equip. & Machinery    | 1,000             | 0.00              | 0.00                   | 0.00                | 1,000.00          | 0.00            |
| 20-522-2706 Payments In Lieu Of Taxes    | 25,000            | 0.00              | 0.00                   | 0.00                | 25,000.00         | 0.00            |
| 20-522-2708 Depreciation                 | 180,000           | 0.00              | 0.00                   | 0.00                | 180,000.00        | 0.00            |
| 20-522-4000 Professional Services        | 5,000             | 0.00              | 1,062.00               | 0.00                | 3,938.00          | 21.24           |
| 20-522-4004 Sewage Transport-G'ville     | 105,000           | 24,829.96         | 87,501.30              | 0.00                | 17,498.70         | 83.33           |
| 20-522-4006 Sewage Treatment-Metro       | 270,000           | 61,274.29         | 215,480.59             | 0.00                | 54,519.41         | 79.81           |
| 20-522-4008 WHUD Readings                | 11,000            | 1,871.00          | 8,341.50               | 0.00                | 2,658.50          | 75.83           |
| 20-522-4010 Pretreatment (Odor Control)  | 27,000            | 3,180.00          | 22,888.75              | 0.00                | 4,111.25          | 84.77           |
| 20-522-4016 Accounting & Auditing        | 5,500             | 0.00              | 1,375.00               | 0.00                | 4,125.00          | 25.00           |
| 20-522-5006 Debt Svc-State Rev Loan      | 23,971            | 0.00              | 0.00                   | 0.00                | 23,971.00         | 0.00            |
| 20-522-6000 Buildings/Improvements       | 40,000            | 660.00            | 7,170.50               | 0.00                | 32,829.50         | 17.93           |
| 20-522-6002 Syst Upgrade-Phl/Investigat  | 518,000           | 8,595.49          | 125,496.27             | 0.00                | 392,503.73        | 24.23           |
| 20-522-6006 Pumps (System r&m)           | 110,000           | 15,486.70         | 57,412.95              | 0.00                | 52,587.05         | 52.19           |
| 20-522-6014 Machinery&Equipment-Swr      | 36,000            | 0.00              | 35,415.75              | 0.00                | 584.25            | 98.38           |
| <b>TOTAL Other Expenses</b>              | <b>1,459,959</b>  | <b>122,121.29</b> | <b>652,822.55</b>      | <b>0.00</b>         | <b>807,136.45</b> | <b>44.72</b>    |
| <b>TOTAL Sewer</b>                       | <b>1,702,611</b>  | <b>139,145.10</b> | <b>829,612.37</b>      | <b>0.00</b>         | <b>872,998.63</b> | <b>48.73</b>    |

CITY OF MILLERSVILLE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2018

20 -Sewer Fund  
DEPARTMENT - Sewer

|                                    | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET | % OF YEAR COMPLETED: 83.33 |
|------------------------------------|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|----------------------------|
| DEPARTMENTAL EXPENDITURES          |                   |                   |                        |                     |                   |                 |                            |
| TOTAL EXPENDITURES                 | 1,702,611         | 139,145.10        | 829,612.37             | 0.00                | 872,998.63        | 48.73           |                            |
| REVENUE OVER/ (UNDER) EXPENDITURES | 0 (               | 55,779.96)        | 26,751.74              | 0.00 (              | 26,751.74)        | 0.00            |                            |



## BALANCE SHEET

AS OF: APRIL 30TH, 2018

30 -Street Fund

## BALANCE

ASSETS

=====

Current AssetsChecking/Savings

|                                    |            |
|------------------------------------|------------|
| 1000 State Street Aid Fund-Farmers | 229,750.01 |
| 1002 Road Maint.Fund-Farmers Bank  | 25,462.21  |
| Total Checking/Savings             | 255,212.22 |

Current Assets

|                      |          |
|----------------------|----------|
| 1300 Inventory       | 2,629.94 |
| Total Current Assets | 2,629.94 |

|                      |            |
|----------------------|------------|
| Total Current Assets | 257,842.16 |
|----------------------|------------|

Other AssetsTransfers

|                                     |           |
|-------------------------------------|-----------|
| 1610 Due To / From General Fund     | 50,879.33 |
| 1620 Due To / From Sewer Fund       | ( 197.33) |
| 1640 Due To / From Solid Waste Fund | ( 3.54)   |
| Total Transfers                     | 50,678.46 |

|                    |           |
|--------------------|-----------|
| Total Other Assets | 50,678.46 |
|--------------------|-----------|

|              |            |
|--------------|------------|
| TOTAL ASSETS | 308,520.62 |
|--------------|------------|

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LIABILITIES & EQUITY

=====

Current LiabilitiesCurrent LiabilitiesLong Term Liabilities

=====

Equity

|                                |               |
|--------------------------------|---------------|
| 2700 Retained Earnings         | ( 126,501.87) |
| 2720 Fund Balance-Nonspendable | 2,629.94      |
| 2740 Fund Balance-Committed    | 546,666.89    |
| Net Income                     | ( 114,274.34) |

|              |            |
|--------------|------------|
| Total Equity | 308,520.62 |
|--------------|------------|

|                            |            |
|----------------------------|------------|
| TOTAL LIABILITIES & EQUITY | 308,520.62 |
|----------------------------|------------|

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CITY OF MILLERSVILLE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2018

## 30 -Street Fund

% OF YEAR COMPLETED: 83.33

| REVENUES                              | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|---------------------------------------|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| Street Revenue                        |                   |                   |                        |                     |                   |                 |
| 30-3030 State Gas-Motor Fuel Tax      | 178,000           | 8,764.49          | 102,313.93             | 0.00                | 75,686.07         | 57.48           |
| 30-3032 State Gas 1989 Tax            | 0                 | 1,373.05          | 16,340.72              | 0.00                | 16,340.72         | 0.00            |
| 30-3034 State Gas 3 Cent Tax          | 0                 | 2,544.17          | 30,288.69              | 0.00                | 30,288.69         | 0.00            |
| 30-3036 State Gas 2017 Tax            | 0                 | 2,605.09          | 23,618.55              | 0.00                | 23,618.55         | 0.00            |
| 30-3100 Road Maintenance Fees         | 7,000             | 150.00            | 3,974.25               | 0.00                | 3,025.75          | 56.78           |
| 30-3501 Interest Earned               | 450               | 33.47             | 462.32                 | 0.00                | 12.32             | 102.74          |
| TOTAL Street Revenue                  | 185,450           | 15,470.27         | 176,998.46             | 0.00                | 8,451.54          | 95.44           |
| Transfers                             |                   |                   |                        |                     |                   |                 |
| 30-3710 From Gen Fund-Street Oper Exp | 65,574            | 0.00              | 0.00                   | 0.00                | 65,574.00         | 0.00            |
| 30-3711 From Fund Balance-Street Fund | 203,000           | 0.00              | 0.00                   | 0.00                | 203,000.00        | 0.00            |
| TOTAL Transfers                       | 268,574           | 0.00              | 0.00                   | 0.00                | 268,574.00        | 0.00            |
| TOTAL REVENUE                         | 454,024           | 15,470.27         | 176,998.46             | 0.00                | 277,025.54        | 38.98           |

30 -Street Fund  
DEPARTMENT - Street

% OF YEAR COMPLETED: 83.33

| DEPARTMENTAL EXPENDITURES                 | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|---|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| <b>Salaries</b>                           |                   |                   |                        |                     |                   |                 |
| 30-431-1100 Salaries - Street             | 49,598            | 1,590.00          | 26,663.34              | 0.00                | 22,934.66         | 53.76           |
| 30-431-1101 Overtime - Street             | 500               | 0.00              | 1,026.19               | 0.00                | 526.19            | 205.24          |
| 30-431-1108 Longevity Pay                 | 100               | 0.00              | 100.00                 | 0.00                | 0.00              | 100.00          |
| <b>TOTAL Salaries</b>                     | <b>50,198</b>     | <b>1,590.00</b>   | <b>27,789.53</b>       | <b>0.00</b>         | <b>22,408.47</b>  | <b>55.36</b>    |
| <b>Other Personnel Costs</b>              |                   |                   |                        |                     |                   |                 |
| 30-431-1200 SS & Medicare                 | 3,832             | 120.88            | 2,110.82               | 0.00                | 1,721.18          | 55.08           |
| 30-431-1300 Employee Health Insurance     | 8,061             | 592.11            | 4,159.76               | 0.00                | 3,901.24          | 51.60           |
| 30-431-1400 Retirement                    | 1,730             | 37.79             | 523.48                 | 0.00                | 1,206.52          | 30.26           |
| 30-431-1500 Unemployment Insurance        | 96                | 0.00              | 48.00                  | 0.00                | 48.00             | 50.00           |
| <b>TOTAL Other Personnel Costs</b>        | <b>13,719</b>     | <b>750.78</b>     | <b>6,842.06</b>        | <b>0.00</b>         | <b>6,876.94</b>   | <b>49.87</b>    |
| <b>Other Expenses</b>                     |                   |                   |                        |                     |                   |                 |
| 30-431-2000 Other Medical Expense         | 0                 | 0.00              | 135.50                 | 0.00                | 135.50            | 0.00            |
| 30-431-2002 Education & Training          | 0                 | 0.00              | 497.70                 | 0.00                | 497.70            | 0.00            |
| 30-431-2014 Worker's Comp. Insurance      | 1,657             | 0.00              | 1,849.83               | 0.00                | 192.83            | 111.64          |
| 30-431-2016 Liability & Property Ins.     | 700               | 0.00              | 1,893.00               | 0.00                | 1,193.00          | 270.43          |
| 30-431-2104 Gas, Oil, Diesel Fuel         | 3,000             | 162.26            | 1,561.76               | 0.00                | 1,438.24          | 52.06           |
| 30-431-2106 Publicity, Subscripts & Dues  | 0                 | 0.00              | 209.05                 | 0.00                | 209.05            | 0.00            |
| 30-431-2110 Street Lighting               | 35,000            | 2,960.65          | 26,094.55              | 0.00                | 8,905.45          | 74.56           |
| 30-431-2200 Repair & Maintenance          | 450               | 0.00              | 20.11                  | 0.00                | 429.89            | 4.47            |
| 30-431-2202 Vehicle Repair&Maintenance    | 0                 | 276.00            | 3,170.92               | 0.00                | 3,170.92          | 0.00            |
| 30-431-2204 Equip. Repair & Maintenance   | 2,000             | 59.97             | 1,056.08               | 0.00                | 943.92            | 52.80           |
| 30-431-2206 Bldg Repair & Maintenance     | 0                 | 0.00              | 189.38                 | 0.00                | 189.38            | 0.00            |
| 30-431-2208 Street Repair & Maintenance   | 8,000             | 427.35            | 778.05                 | 0.00                | 7,221.95          | 9.73            |
| 30-431-2210 Contractual Services          | 0                 | 0.00              | 260.47                 | 0.00                | 260.47            | 0.00            |
| 30-431-2300 Operating Supplies            | 1,000             | 0.00              | 276.47                 | 0.00                | 723.53            | 27.65           |
| 30-431-2306 Salt Supplies                 | 5,000             | 0.00              | 0.00                   | 0.00                | 5,000.00          | 0.00            |
| 30-431-2308 Rock, Gravel & Sand           | 1,800             | 0.00              | 0.00                   | 0.00                | 1,800.00          | 0.00            |
| 30-431-2310 Miscellaneous/Sundry          | 500               | 0.00              | 229.00                 | 0.00                | 271.00            | 45.80           |
| 30-431-2312 Minor Equipment-Street        | 1,000             | 130.05            | 2,943.67               | 0.00                | 1,943.67          | 294.37          |
| 30-431-2318 Sign Parts & Supplies         | 45,000            | 0.00              | 12,319.10              | 0.00                | 32,680.90         | 27.38           |
| 30-431-2324 Clothing & Uniforms           | 0                 | 0.00              | 436.45                 | 0.00                | 436.45            | 0.00            |
| 30-431-4000 Professional Services         | 5,000             | 1,235.00          | 2,954.50               | 0.00                | 2,045.50          | 59.09           |
| 30-431-4014 Legal Services                | 5,000             | 0.00              | 0.00                   | 0.00                | 5,000.00          | 0.00            |
| 30-431-6014 Machinery&Equipment-Str       | 0                 | 0.00              | 25,000.00              | 0.00                | 25,000.00         | 0.00            |
| 30-431-6020 Street Paving                 | 200,000           | 0.00              | 161,706.74             | 0.00                | 38,293.26         | 80.85           |
| 30-431-6025 Streetscape Capital Proj.     | 75,000            | 4,181.38          | 13,058.88              | 0.00                | 61,941.12         | 17.41           |
| <b>TOTAL Other Expenses</b>               | <b>390,107</b>    | <b>9,432.66</b>   | <b>256,641.21</b>      | <b>0.00</b>         | <b>133,465.79</b> | <b>65.79</b>    |
| <b>TOTAL Street</b>                       | <b>454,024</b>    | <b>11,773.44</b>  | <b>291,272.80</b>      | <b>0.00</b>         | <b>162,751.20</b> | <b>64.15</b>    |
| <b>TOTAL EXPENDITURES</b>                 | <b>454,024</b>    | <b>11,773.44</b>  | <b>291,272.80</b>      | <b>0.00</b>         | <b>162,751.20</b> | <b>64.15</b>    |
| <b>REVENUE OVER/ (UNDER) EXPENDITURES</b> | <b>0</b>          | <b>3,696.83</b>   | <b>( 114,274.34)</b>   | <b>0.00</b>         | <b>114,274.34</b> | <b>0.00</b>     |

5-11-2018

CITY OF MILLERSVILLE

PAGE: 1

## BALANCE SHEET

AS OF: APRIL 30TH, 2018

40 -Solid Waste Fund

## BALANCE

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ASSETS

=====

Current AssetsChecking/Savings

|                                    |            |
|------------------------------------|------------|
| 1000 Solid Waste Fund - Farmers Bk | 267,114.45 |
| Total Checking/Savings             | 267,114.45 |

Current Assets

|                             |              |
|-----------------------------|--------------|
| 1200 Accounts Receivable    | 35,553.91    |
| 1201 Allowance for Bad Debt | ( 23,971.42) |
| 1203 A/R - Incode Bad Debt  | 29,338.95    |
| 1300 Inventory              | 4,473.20     |
| Total Current Assets        | 45,394.64    |

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Total Current Assets 312,509.09Other AssetsTransfers

|                                 |              |
|---------------------------------|--------------|
| 1610 Due To / From General Fund | ( 32,463.31) |
| 1620 Due To / From Sewer Fund   | 144,356.69   |
| 1630 Due To / From Street Fund  | 3.54         |
| Total Transfers                 | 111,896.92   |

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Total Other Assets 111,896.92

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TOTAL ASSETS 424,406.01

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## LIABILITIES &amp; EQUITY

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Current LiabilitiesCurrent Liabilities

|                           |           |
|---------------------------|-----------|
| 2200 Deferred Revenue     | 36,981.50 |
| Total Current Liabilities | 36,981.50 |

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Total Current Liabilities 36,981.50Long Term Liabilities

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TOTAL LIABILITIES 36,981.50

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5-11-2018

CITY OF MILLERSVILLE

PAGE: 2

BALANCE SHEET

AS OF: APRIL 30TH, 2018

40 -Solid Waste Fund

BALANCE

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Equity

|      |                           |              |
|------|---------------------------|--------------|
| 2700 | Retained Earnings         | 11,025.92    |
| 2720 | Fund Balance-Nonspendable | 4,473.20     |
| 2730 | Fund Balance-Restricted   | 460,420.66   |
|      | Net Income                | ( 88,495.27) |

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|              |            |
|--------------|------------|
| Total Equity | 387,424.51 |
|--------------|------------|

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|                            |            |
|----------------------------|------------|
| TOTAL LIABILITIES & EQUITY | 424,406.01 |
|----------------------------|------------|

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CITY OF MILLERSVILLE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2018

## 40 -Solid Waste Fund

% OF YEAR COMPLETED: 83.33

| REVENUES                          | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|-----------------------------------|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| <u>User Fees</u>                  |                   |                   |                        |                     |                   |                 |
| 40-3000 User Fees                 | 410,000           | 36,336.61         | 360,304.53             | 0.00                | 49,695.47         | 87.88           |
| TOTAL User Fees                   | <u>410,000</u>    | <u>36,336.61</u>  | <u>360,304.53</u>      | <u>0.00</u>         | <u>49,695.47</u>  | <u>87.88</u>    |
| <u>Other Revenue</u>              |                   |                   |                        |                     |                   |                 |
| 40-3500 Sale of Recyclables       | 2,000             | 0.00              | 1,728.60               | 0.00                | 271.40            | 86.43           |
| 40-3501 Interest Income           | 650               | 35.59             | 524.47                 | 0.00                | 125.53            | 80.69           |
| TOTAL Other Revenue               | <u>2,650</u>      | <u>35.59</u>      | <u>2,253.07</u>        | <u>0.00</u>         | <u>396.93</u>     | <u>85.02</u>    |
| <u>Transfers</u>                  |                   |                   |                        |                     |                   |                 |
| 40-3711 From Fund Balance-SW Fund | 150,000           | 0.00              | 0.00                   | 0.00                | 150,000.00        | 0.00            |
| TOTAL Transfers                   | <u>150,000</u>    | <u>0.00</u>       | <u>0.00</u>            | <u>0.00</u>         | <u>150,000.00</u> | <u>0.00</u>     |
| <br>TOTAL REVENUE                 | <br>562,650       | <br>36,372.20     | <br>362,557.60         | <br>0.00            | <br>200,092.40    | <br>64.44       |



40 -Solid Waste Fund  
DEPARTMENT - Solid Waste

% OF YEAR COMPLETED: 83.33

## DEPARTMENTAL EXPENDITURES

|   | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|---|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| Salaries                                |                   |                   |                        |                     |                   |                 |
| 40-432-1100 Salaries - Solid Waste      | 81,871            | 6,438.85          | 64,557.42              | 0.00                | 17,313.58         | 78.85           |
| 40-432-1101 Overtime - Solid Waste      | 1,500             | 0.00              | 971.61                 | 0.00                | 528.39            | 64.77           |
| 40-432-1108 Longevity Pay               | 1,800             | 0.00              | 3,072.50               | 0.00                | 1,272.50          | 170.69          |
| TOTAL Salaries                          | 85,171            | 6,438.85          | 68,601.53              | 0.00                | 16,569.47         | 80.55           |
| Other Personnel Costs                   |                   |                   |                        |                     |                   |                 |
| 40-432-1200 SS & Medicare               | 6,263             | 490.50            | 5,221.63               | 0.00                | 1,041.37          | 83.37           |
| 40-432-1300 Employee Health Insurance   | 8,061             | 592.11            | 5,979.32               | 0.00                | 2,081.68          | 74.18           |
| 40-432-1400 Retirement                  | 1,596             | 86.85             | 863.54                 | 0.00                | 732.46            | 54.11           |
| 40-432-1500 Unemployment Insurance      | 48                | 42.00             | 42.00                  | 0.00                | 6.00              | 87.50           |
| TOTAL Other Personnel Costs             | 15,968            | 1,211.46          | 12,106.49              | 0.00                | 3,861.51          | 75.82           |
| Other Expenses                          |                   |                   |                        |                     |                   |                 |
| 40-432-2014 Worker's Comp. Insurance    | 2,702             | 0.00              | 2,521.72               | 0.00                | 180.28            | 93.33           |
| 40-432-2016 Liability & Property Ins.   | 2,500             | 0.00              | 2,802.00               | 0.00                | 302.00            | 112.08          |
| 40-432-2104 Gas, Oil, Diesel Fuel       | 5,000             | 544.56            | 4,256.71               | 0.00                | 743.29            | 85.13           |
| 40-432-2106 Publicity,Subscript's & Due | 3,000             | 0.00              | 3,000.00               | 0.00                | 0.00              | 100.00          |
| 40-432-2202 Vehicle/Equipment r&m       | 1,500             | 1,061.64          | 3,145.54               | 0.00                | 1,645.54          | 209.70          |
| 40-432-2204 Equip. Repair & Maintenance | 4,000             | 185.68            | 0.00                   | 0.00                | 4,000.00          | 0.00            |
| 40-432-2206 Bldg Repair & Maintenance   | 0                 | 0.00              | 133.32                 | 0.00                | 133.32            | 0.00            |
| 40-432-2210 Contractual Services        | 3,500             | 387.39            | 5,496.74               | 0.00                | 1,996.74          | 157.05          |
| 40-432-2300 Operating Supplies          | 1,000             | 0.00              | 14.97                  | 0.00                | 985.03            | 1.50            |
| 40-432-2302 Office Supplies             | 200               | 0.00              | 0.00                   | 0.00                | 200.00            | 0.00            |
| 40-432-2310 Miscellaneous/Sundry        | 200               | 0.00              | 316.66                 | 0.00                | 116.66            | 158.33          |
| 40-432-2312 Minor Equipment-S.Waste     | 100               | 0.00              | 0.00                   | 0.00                | 100.00            | 0.00            |
| 40-432-2316 Postage                     | 3,500             | 0.00              | 200.00                 | 0.00                | 3,300.00          | 5.71            |
| 40-432-2324 Clothing & Uniforms         | 1,000             | 0.00              | 195.99                 | 0.00                | 804.01            | 19.60           |
| 40-432-4002 Contractual Svc-Waste Ind.  | 262,270           | 21,614.68         | 194,522.38             | 0.00                | 67,747.62         | 74.17           |
| 40-432-4016 Accounting & Auditing       | 1,000             | 0.00              | 0.00                   | 0.00                | 1,000.00          | 0.00            |
| 40-432-4026 Disposal Fees               | 17,000            | 1,091.63          | 11,198.62              | 0.00                | 5,801.38          | 65.87           |
| 40-432-6014 Machinery&Equipment-SW      | 150,000           | 0.00              | 142,540.20             | 0.00                | 7,459.80          | 95.03           |
| 40-432-7000 Reserve Account             | 3,039             | 0.00              | 0.00                   | 0.00                | 3,039.00          | 0.00            |
| TOTAL Other Expenses                    | 461,511           | 24,514.22         | 370,344.85             | 0.00                | 91,166.15         | 80.25           |
| TOTAL Solid Waste                       | 562,650           | 32,164.53         | 451,052.87             | 0.00                | 111,597.13        | 80.17           |
| TOTAL EXPENDITURES                      | 562,650           | 32,164.53         | 451,052.87             | 0.00                | 111,597.13        | 80.17           |
| REVENUE OVER/ (UNDER) EXPENDITURES      | 0                 | 4,207.67          | 88,495.27              | 0.00                | 88,495.27         | 0.00            |

## BALANCE SHEET

AS OF: APRIL 30TH, 2018

50 -Drug Fund

## BALANCE

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ASSETS

=====

Current AssetsChecking/Savings

|                                    |            |
|------------------------------------|------------|
| 1000 Drug Fund - Farmers Bank      | 54,900.77  |
| 1001 Drug Fund Escrow Acct-Farmers | 61,331.81  |
| Total Checking/Savings             | 116,232.58 |

Current Assets

|                                |        |
|--------------------------------|--------|
| 1110 Cash on Hand - Petty Cash | 245.00 |
| Total Current Assets           | 245.00 |

---

|                      |            |
|----------------------|------------|
| Total Current Assets | 116,477.58 |
|----------------------|------------|

Other AssetsTransfers

|                                 |          |
|---------------------------------|----------|
| 1610 Due To / From General Fund | 2,099.57 |
| Total Transfers                 | 2,099.57 |

---

|                    |          |
|--------------------|----------|
| Total Other Assets | 2,099.57 |
|--------------------|----------|

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|              |            |
|--------------|------------|
| TOTAL ASSETS | 118,577.15 |
|--------------|------------|

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## LIABILITIES &amp; EQUITY

=====

Current LiabilitiesCurrent Liabilities

|                             |           |
|-----------------------------|-----------|
| 2002 DF Escrow Pending Acct | 61,331.81 |
| Total Current Liabilities   | 61,331.81 |

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|                           |           |
|---------------------------|-----------|
| Total Current Liabilities | 61,331.81 |
|---------------------------|-----------|

Long Term Liabilities

---

|                   |           |
|-------------------|-----------|
| TOTAL LIABILITIES | 61,331.81 |
|-------------------|-----------|

=====

Equity

|                              |           |
|------------------------------|-----------|
| 2700 Retained Earnings       | 22,726.66 |
| 2730 Fund Balance-Restricted | 28,601.02 |
| Net Income                   | 5,917.66  |

---

|              |           |
|--------------|-----------|
| Total Equity | 57,245.34 |
|--------------|-----------|

5-11-2018

CITY OF MILLERSVILLE

PAGE: 2

BALANCE SHEET

AS OF: APRIL 30TH, 2018

50 -Drug Fund

BALANCE

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TOTAL LIABILITIES & EQUITY

118,577.15

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## 50 -Drug Fund

% OF YEAR COMPLETED: 83.33

| REVENUES                        | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|---------------------------------|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| <u>Drug Fund Donations</u>      |                   |                   |                        |                     |                   |                 |
| <u>Drug Fines/Fees</u>          |                   |                   |                        |                     |                   |                 |
| 50-3200 Drug Fines              | 5,000             | 391.87            | 6,540.72               | 0.00 (              | 1,540.72)         | 130.81          |
| 50-3222 Impound Storage Fees    | 8,000             | 0.00              | 570.00                 | 0.00                | 7,430.00          | 7.13            |
| TOTAL Drug Fines/Fees           | 13,000            | 391.87            | 7,110.72               | 0.00                | 5,889.28          | 54.70           |
| <u>Other Drug Revenue</u>       |                   |                   |                        |                     |                   |                 |
| 50-3501 Interest Income         | 30                | 7.04              | 66.10                  | 0.00 (              | 36.10)            | 220.33          |
| 50-3504 Miscellaneous Income    | 0                 | 0.00              | 10.00                  | 0.00 (              | 10.00)            | 0.00            |
| 50-3507 Seizure/Forfeit/Auction | 10,000            | 0.00              | 7,945.13               | 0.00                | 2,054.87          | 79.45           |
| TOTAL Other Drug Revenue        | 10,030            | 7.04              | 8,021.23               | 0.00                | 2,008.77          | 79.97           |
| <u>Transfers</u>                |                   |                   |                        |                     |                   |                 |
| TOTAL REVENUE                   | 23,030            | 398.91            | 15,131.95              | 0.00                | 7,898.05          | 65.71           |

50 -Drug Fund  
DEPARTMENT - Drug

% OF YEAR COMPLETED: 83.33

## DEPARTMENTAL EXPENDITURES

|   | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|---|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| Other Expenses                          |                   |                   |                        |                     |                   |                 |
| 50-451-2312 Minor Equipment-Drug        | 19,700            | 0.00              | 8,209.11               | 0.00                | 11,490.89         | 41.67           |
| 50-451-2320 Bank Service Charge         | 40                | 0.00              | 40.00                  | 0.00                | 0.00              | 100.00          |
| 50-451-2712 Other Drug Related Expenses | 3,290             | 0.00              | 965.18                 | 0.00                | 2,324.82          | 29.34           |
| TOTAL Other Expenses                    | 23,030            | 0.00              | 9,214.29               | 0.00                | 13,815.71         | 40.01           |
| TOTAL Drug                              | 23,030            | 0.00              | 9,214.29               | 0.00                | 13,815.71         | 40.01           |
| TOTAL EXPENDITURES                      | 23,030            | 0.00              | 9,214.29               | 0.00                | 13,815.71         | 40.01           |
| REVENUE OVER/(UNDER) EXPENDITURES       | 0                 | 398.91            | 5,917.66               | 0.00 (              | 5,917.66)         | 0.00            |

## BALANCE SHEET

AS OF: APRIL 30TH, 2018

60 -Stormwater Fund

## BALANCE

ASSETS

=====

Current AssetsChecking/Savings

|                                   |           |
|-----------------------------------|-----------|
| 1000 Stormwater Fund - Farmers Bk | 26,559.80 |
| Total Checking/Savings            | 26,559.80 |

Current Assets

|                                |           |
|--------------------------------|-----------|
| 1200 Accounts Receivable       | 13,121.47 |
| 1203 A/R - Stormwater Bad Debt | 237.17    |
| 1220 A/R - Other               | 10,754.00 |
| Total Current Assets           | 24,112.64 |

|                      |           |
|----------------------|-----------|
| Total Current Assets | 50,672.44 |
|----------------------|-----------|

Other AssetsTransfers

|                                 |              |
|---------------------------------|--------------|
| 1610 Due To / From General Fund | ( 18,025.57) |
| 1620 Due To / From Sewer Fund   | 51,801.30    |
| Total Transfers                 | 33,775.73    |

|                    |           |
|--------------------|-----------|
| Total Other Assets | 33,775.73 |
|--------------------|-----------|

|              |           |
|--------------|-----------|
| TOTAL ASSETS | 84,448.17 |
|--------------|-----------|

=====

LIABILITIES & EQUITY

=====

Current LiabilitiesCurrent LiabilitiesLong Term Liabilities

=====

Equity

|                        |           |
|------------------------|-----------|
| 2700 Retained Earnings | 36,677.79 |
| Net Income             | 47,770.38 |

|              |           |
|--------------|-----------|
| Total Equity | 84,448.17 |
|--------------|-----------|

|                            |           |
|----------------------------|-----------|
| TOTAL LIABILITIES & EQUITY | 84,448.17 |
|----------------------------|-----------|

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CITY OF MILLERSVILLE  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: APRIL 30TH, 2018

## 60 -Stormwater Fund

% OF YEAR COMPLETED: 83.33

| REVENUES                        | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|---------------------------------|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| Stormwater Revenue              | 153,000           | 12,928.64         | 129,383.77             | 0.00                | 23,616.23         | 84.56           |
| 60-3000 Stormwater Fees         | 153,000           | 12,928.64         | 129,383.77             | 0.00                | 23,616.23         | 84.56           |
| TOTAL Stormwater Revenue        |                   |                   |                        |                     |                   |                 |
| Other Revenue                   | 500               | 0.00              | 500.00                 | 0.00                | 0.00              | 100.00          |
| 60-3400 Stormwater Permits/Fees | 45                | 4.96              | 49.01                  | 0.00                | 4.01              | 108.91          |
| 60-3501 Interest Income         | 545               | 4.96              | 549.01                 | 0.00                | 4.01              | 100.74          |
| TOTAL Other Revenue             |                   |                   |                        |                     |                   |                 |
| TOTAL REVENUE                   | 153,545           | 12,933.60         | 129,932.78             | 0.00                | 23,612.22         | 84.62           |

60 -Stormwater Fund  
DEPARTMENT - Stormwater Fund

% OF YEAR COMPLETED: 83.33

## DEPARTMENTAL EXPENDITURES

|  | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | TOTAL<br>ENCUMBERED | BUDGET<br>BALANCE | % YTD<br>BUDGET |
|--|-------------------|-------------------|------------------------|---------------------|-------------------|-----------------|
| Salaries                               |                   |                   |                        |                     |                   |                 |
| 60-461-1100 Salaries - Stormwater      | 63,107            | 4,056.88          | 46,436.77              | 0.00                | 16,670.23         | 73.58           |
| 60-461-1101 Overtime-Stormwater        | 0                 | 0.00              | 134.94                 | 0.00                | ( 134.94)         | 0.00            |
| 60-461-1108 Longevity Pay              | 0                 | 0.00              | 297.50                 | 0.00                | ( 297.50)         | 0.00            |
| TOTAL Salaries                         | 63,107            | 4,056.88          | 46,869.21              | 0.00                | 16,237.79         | 74.27           |
| Other Personnel Costs                  |                   |                   |                        |                     |                   |                 |
| 60-461-1200 SS & Medicare              | 4,828             | 304.93            | 3,505.34               | 0.00                | 1,322.66          | 72.60           |
| 60-461-1400 Retirement                 | 0                 | 76.85             | 886.12                 | 0.00                | ( 886.12)         | 0.00            |
| TOTAL Other Personnel Costs            | 4,828             | 381.78            | 4,391.46               | 0.00                | 436.54            | 90.96           |
| Other Expenses                         |                   |                   |                        |                     |                   |                 |
| 60-461-2002 Education & Training       | 500               | 0.00              | 0.00                   | 0.00                | 500.00            | 0.00            |
| 60-461-2014 Work Comp Insurance        | 2,083             | 0.00              | 0.00                   | 0.00                | 2,083.00          | 0.00            |
| 60-461-2104 Gas & Oil                  | 500               | 0.00              | 0.00                   | 0.00                | 500.00            | 0.00            |
| 60-461-2106 Publicity,Subscripts&Dues  | 4,000             | 0.00              | 3,760.00               | 0.00                | 240.00            | 94.00           |
| 60-461-2202 Vehicle Repair&Maintenance | 500               | 0.00              | 0.00                   | 0.00                | 500.00            | 0.00            |
| 60-461-2210 Contractual Services       | 0                 | 2,629.13          | 4,660.43               | 0.00                | ( 4,660.43)       | 0.00            |
| 60-461-2300 Operating Supplies         | 500               | 81.98             | 196.95                 | 0.00                | 303.05            | 39.39           |
| 60-461-2302 Office Supplies            | 500               | 0.00              | 511.17                 | 0.00                | ( 11.17)          | 102.23          |
| 60-461-2310 Miscellaneous/Sundry       | 1,000             | 0.00              | 506.00                 | 0.00                | 494.00            | 50.60           |
| 60-461-2312 Minor Equipment            | 1,000             | 49.99             | 49.99                  | 0.00                | 950.01            | 5.00            |
| 60-461-2316 Postage                    | 2,000             | 0.00              | 0.00                   | 0.00                | 2,000.00          | 0.00            |
| 60-461-2324 Clothing & Uniforms        | 500               | 0.00              | 18.99                  | 0.00                | 481.01            | 3.80            |
| 60-461-2332 Meals & Entertainment      | 0                 | 0.00              | 45.07                  | 0.00                | ( 45.07)          | 0.00            |
| 60-461-4000 Professional Services      | 25,000            | 0.00              | 19,755.00              | 0.00                | 5,245.00          | 79.02           |
| 60-461-4014 Legal Services             | 0                 | 0.00              | 32.00                  | 0.00                | ( 32.00)          | 0.00            |
| 60-461-4016 Accounting & Auditing      | 1,000             | 0.00              | 0.00                   | 0.00                | 1,000.00          | 0.00            |
| 60-461-6000 System Imp's/Repair        | 10,000            | 416.13            | 1,366.13               | 0.00                | 8,633.87          | 13.66           |
| 60-461-7000 Reserve                    | 36,527            | 0.00              | 0.00                   | 0.00                | 36,527.00         | 0.00            |
| TOTAL Other Expenses                   | 85,610            | 3,177.23          | 30,901.73              | 0.00                | 54,708.27         | 36.10           |
| TOTAL Stormwater Fund                  | 153,545           | 7,615.89          | 82,162.40              | 0.00                | 71,382.60         | 53.51           |
| TOTAL EXPENDITURES                     | 153,545           | 7,615.89          | 82,162.40              | 0.00                | 71,382.60         | 53.51           |
| REVENUE OVER/(UNDER) EXPENDITURES      | 0                 | 5,317.71          | 47,770.38              | 0.00                | ( 47,770.38)      | 0.00            |

**CITY OF MILLERSVILLE, TENNESSEE**  
**Annual Financial Report**  
**For the Year Ended June 30, 2017**



# BLANKENSHIP CPA GROUP, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

April 6, 2018

To the Mayor and Board of Commissioners  
City of Millersville, Tennessee

This letter is to inform the Mayor and Board of Commissioners of the City of Millersville, Tennessee (the City) about significant matters related to the conduct of our audit as of and for the year ended June 30, 2017, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

The following summarizes various matters that must be communicated to you under auditing standards generally accepted in the United States of America.

## **Our Responsibilities With Regard to the Financial Statement Audit**

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States have been described to you in our arrangement letter dated July 7, 2017. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

## **Overview of the Planned Scope and Timing of the Financial Statement Audit**

In our arrangement letter dated July 7, 2017, we communicated the planned scope and timing of our audit and have discussed with you our identification of, and planned audit response to, significant risks of material misstatement.

## **Significant Accounting Practices, Including Policies, Estimates and Disclosures**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the pension liabilities and deferrals are based on actuarial valuations. We evaluated the key factors and assumptions used to develop the actuarial valuation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for doubtful accounts is based on historical sewer, sanitation, and storm water activities revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of unearned revenue related to sanitation activities is based on billing dates subsequent to year-end and an estimation of usage is accrued based on billing data. We evaluated the key factors and assumptions used to develop the unearned revenue in determining that they are reasonable in relation to the financial statements taken as a whole.

### **Significant Accounting Practices, Including Policies, Estimates and Disclosures, Continued**

Management's estimate of depreciation is based on expected remaining lives and salvage values of capital assets. We evaluated the key factors and assumptions used to determine the useful lives and depreciation allowance in determining that they are reasonable in relation to the financial statements taken as a whole.

We evaluated the key factors and assumptions used to develop the estimates described above and determined that the balances recorded for these estimates are reasonable in relation the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of long-term debt in the financial statements is significant in materiality and in potential credit risk.

The disclosure of pension obligations in the financial statements are significant due to reliance on third party actuarial valuations.

The financial statement disclosures are neutral, consistent, and clear.

### **Difficulties Encountered in Performing the Audits**

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Audit adjustments proposed by us and recorded by the City have been provided to management as an attachment to the management representation letter.

Uncorrected misstatements are summarized in the management representation letter.

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audits.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter attached to this letter.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those financial statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.



Mayor and Board of Commissioners  
City of Millersville, Tennessee  
April 6, 2018  
Page 3

**Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Matters**

We applied certain limited procedures to Management's Discussion and Analysis (MD&A) and Required Supplementary Information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information listed in the table of contents for the audit report, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory, statistical sections, and other supplemental information listed in the table of contents of the audit report, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

**Conclusion**

This information is intended solely for the information and use of the Board of Commissioners and management of the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

*Blankenship CPA Group, PLLC*

Blankenship CPA Group, PLLC



**City of Millersville, Tennessee  
Annual Financial Report  
For the Year Ended June 30, 2017**

**Contents**

|  | <u><b>Page</b></u> |
|--|--------------------|
| <b>Introductory Section</b>  |                    |
| Roster of City Officials   | 1                  |
| <b>Financial Section</b>   |                    |
| Independent Auditor's Report   | 2-3                |
| Management's Discussion and Analysis   | 4-7                |
| <b>Basic Financial Statements</b>  |                    |
| Government-Wide Financial Statements   |                    |
| Statement of Net Position  | 8                  |
| Statement of Activities  | 9                  |
| Fund Financial Statements  |                    |
| Balance Sheet – Governmental Funds   | 10                 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds   | 11                 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities   | 12                 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Major Governmental Funds   | 13                 |
| Statement of Fund Net Position – Proprietary Fund  | 14                 |
| Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Fund   | 15                 |
| Statement of Cash Flows – Proprietary Fund   | 16                 |
| Notes to Financial Statements  | 17-31              |
| <b>Required Supplementary Information</b>  |                    |
| Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS   | 32                 |
| Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS   | 33                 |
| <b>Supplementary Information</b>   |                    |
| Combining and Individual Fund Statements and Schedules:  |                    |
| Combining Balance Sheet – Non-major Governmental Funds   | 34                 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-major Governmental Funds   | 35                 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Non-major Governmental Funds  | 36                 |
| Schedule of Expenditures of Federal Awards and State Financial Assistance  | 37                 |
| Schedule of Long-Term Debt, Principal, and Interest Requirements   | 38                 |
| Schedule of Changes in Property Taxes Receivable   | 39                 |
| Schedule of Property Tax Rates and Assessments   | 40                 |
| Schedule of Utility Rate Structure and Number of Customers   | 41                 |
| <b>Internal Control and Compliance Section</b>   |                    |
| Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statement Performed in Accordance With <i>Government Auditing Standards</i> | 42-43              |
| Schedule of Prior Year Findings  | 44                 |

## **Introductory Section**

**City of Millersville  
Roster of City Officials  
June 30, 2017**

| <b>Position</b>         | <b>Official</b>       | <b>Period of Service</b> |
|-------------------------|-----------------------|--------------------------|
| Mayor                   | Tim Lassiter          | 7/1/16-6/30/17           |
| Vice Mayor              | E. Keith Bell         | 11/15/16-6/30/17         |
|                         | Bonnie Coleman        | 7/1/16-11/15/16          |
| Commissioner            | Bonnie Coleman        | 11/15/16-6/30/17         |
|                         | Milton Dorris         | 7/1/16-6/30/17           |
|                         | David Gregory         | 7/1/16-6/30/17           |
|                         | Dan Toole             | 7/1/16-6/30/17           |
| City Manager            | Caryn Miller          | 7/1/16-6/30/17           |
| City Recorder           | Holly Murphy, CMFO    | 7/1/16-6/30/17           |
| Chief of Police         | Mark Palmer           | 1/9/17-6/30/17           |
|                         | Mark Palmer - Interim | 8/21/16-1/8/17           |
|                         | David Hindman         | 7/1/16-8/8/16            |
| Public Works Director   | Jerry Schrader        | 7/1/16-6/30/17           |
| Parks & Rec Coordinator | Bethany Wilkerson     | 7/1/16-6/30/17           |
| Fire Chief              | Thomas King II        | 7/1/16-6/30/17           |
| Development Director    | A. Michael Barr       | 8/22/16-6/30/17          |
| City Judge              | John Lowe             | 7/1/16-6/30/17           |
| City Attorney           | Robert Wheeler        | 7/1/16-6/30/17           |

\* Salary information has been omitted.

\*\* All employees of the City of Millersville are covered under the Property and Crime policy with the TML Risk Management Pool up to \$150,000 crime coverage.

## **Financial Section**



# BLANKENSHIP CPA GROUP, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

## Independent Auditor's Report

To the Members of the City Commission  
City of Millersville

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Millersville (the City) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for each major fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 - 7 and the schedule of changes in net pension liability (asset) and related ratios and schedule of contributions based on participation in the public employee pension plan of TCRS on pages 32 - 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, individual fund statements and schedules on pages 34 - 36, schedule of expenditures of federal awards and state financial assistance, schedule of long-term debt, principal, and interest requirements, schedule of changes in property taxes receivable, schedule of property tax rates and assessments, and schedule of utility rate structure and number of customers, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The individual fund statements and schedules, schedule of expenditures of federal awards and state financial assistance, schedule of long-term debt, principal, and interest requirements, and schedule of changes in property taxes receivable are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section, schedule of property tax rates and assessments, and schedule of utility rate structure and number of customers have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 6, 2018, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*Blankenship CPA Group, PLLC*

April 6, 2018



## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

The City of Millersville provides this Management Discussion and Analysis as prescribed by the Government Accounting Standards Board. This discussion and analysis is intended to serve as an introduction to the City of Millersville's basic financial statements for the fiscal year ending June 30, 2017.

The City's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information and other supplementary information in addition to the basic financial statements themselves.

### **Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. The Statement of Net Position presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows with the difference between the two reported as net position. Comparing the year-to-year increases or decreases in net position may be used as an indicator of whether the financial position of the City is improving or deteriorating. The Statement of Activities presents information showing how the City's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences). These statements include all assets of the City (including infrastructure) as well as all liabilities (including long-term debt).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government and administration, public safety, public works, parks and recreation, and the solid waste and storm water operations. The business-type activities of the City include the sewer operation. The government-wide financial statements can be found on pages 8 – 9 of this report.

### **Fund Financial Statements**

The fund financial statements include statements for two categories of activities – governmental and proprietary funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be used in evaluating a government's near-term financing requirements. Since the focus of governmental funds is narrower than that of the government-wide financial statements, a comparison of the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements may offer readers a better understanding of the long-term effect of near-term financing decisions. Both the governmental funds balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between funds and activities.

The City maintains five governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the major funds, which include the General Fund and Solid Waste Fund. Data from the remaining funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

### Proprietary (Enterprise) Funds

The City maintains one proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its sewer operations. Proprietary funds provide the same type of information as the government-wide financial statements.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### Other Information

In addition to the basic financial statements, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension benefits to its employees.

The combining statements in connection with the non-major governmental funds are presented following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 34 – 36 of this report.

### Condensed Comparative Data

|  | Governmental<br>Activities |              | Business-type<br>Activities |              | Total<br>Primary Government |               |
|--|----------------------------|--------------|-----------------------------|--------------|-----------------------------|---------------|
|  | 2017                       | 2016         | 2017                        | 2016         | 2017                        | 2016          |
| <b>ASSETS</b>                                      |                            |              |                             |              |                             |               |
| Current and Other Assets                           | \$ 4,568,956               | \$ 3,464,832 | \$ 1,186,869                | \$ 1,236,671 | \$ 5,755,825                | \$ 4,701,503  |
| Capital Assets                                     | 4,462,828                  | 4,717,165    | 5,229,111                   | 5,225,785    | 9,691,939                   | 9,942,950     |
| Total Assets                                       | 9,031,784                  | 8,181,997    | 6,415,980                   | 6,462,456    | 15,447,764                  | 14,644,453    |
| <b>DEFERRED OUTFLOWS<br/>OF RESOURCES</b>          | 138,510                    | 141,593      | 11,728                      | 12,131       | 150,238                     | 153,724       |
| <b>LIABILITIES</b>                                 |                            |              |                             |              |                             |               |
| Other Liabilities                                  | 400,284                    | 334,240      | 93,206                      | 120,075      | 493,490                     | 454,315       |
| Long-term Debt                                     | 1,086,439                  | 848,335      | -                           | -            | 1,086,439                   | 848,335       |
| Total Liabilities                                  | 1,486,723                  | 1,182,575    | 93,206                      | 120,075      | 1,579,929                   | 1,302,650     |
| <b>DEFERRED INFLOWS<br/>OF RESOURCES</b>           | 982,922                    | 920,246      | 12,696                      | 22,500       | 995,618                     | 942,746       |
| <b>NET POSITION</b>                                |                            |              |                             |              |                             |               |
| Invested in Capital Assets,<br>Net of Related Debt | 3,767,171                  | 3,868,829    | 5,229,111                   | 5,225,785    | 8,996,282                   | 9,094,614     |
| Restricted   | 984,145                    | 788,358      | 21,443                      | 21,213       | 1,005,588                   | 809,571       |
| Unrestricted                                       | 1,949,333                  | 1,563,582    | 1,071,252                   | 1,085,014    | 3,020,585                   | 2,648,596     |
| Total Net Position                                 | \$ 6,700,649               | \$ 6,220,769 | \$ 6,321,806                | \$ 6,332,012 | \$ 13,022,455               | \$ 12,552,781 |



## Condensed Comparative Data – Continued

### Overall Analysis

The overall financial condition of the City on June 30, 2017 is sound. All funds operated within the budgeted expense parameters and there were no major permanent changes in existing revenue sources. The governmental fund balances increased from \$2,266,989 to \$3,164,499 and the governmental activities net position increased by \$479,880. The business-type activities had a decrease in net position of \$10,206.

### Fund Analysis

General Fund. The general fund balance increased by \$707,162. The City received \$390,782 in Loan Proceeds for a new fire engine that will not be completed until next fiscal year, which contributed to the majority of the increase in the fund balance. Total revenue was higher than anticipated and all departments within the general fund operated below budgeted expense projections.

Solid Waste Fund. The solid waste fund balance increased by \$42,683. Total revenues were higher than anticipated and expenses were slightly below budgeted projections.

Sewer Fund. The sewer fund experienced a loss from operations of \$19,894 and a decrease in net position of \$10,206. The cash balance increased from \$1,060,558 to \$1,140,272 at the close of the fiscal year, an increase of \$79,714. Operating revenues were lower than anticipated and expenses for depreciation and pumps for new construction were higher than anticipated, which contributed to the loss from operations and the decrease in net position. The operating income will need to be reviewed annually to determine its adequacy to meet all financial and contractual requirements and obligations. Agreements between Millersville and Metro Water Services (MWS) will continue to require capital investment to improve the efficiency of the sewer system through a reduction in inflow and infiltration (I & I). A system rehabilitation program is currently in progress and will continue to require capital improvements.

### Budget Variances in the General Fund

The most significant budget variance resulted from higher than projected local tax revenue and court fine receipts. Revenue that was not anticipated included the sale of city-owned property and insurance proceeds. Minor expense budget line item variances fell within expected ranges and all departments operated within budget parameters.

### Capital Asset and Long-term Debt Activity

The Police Department continued its vehicle replacement program by purchasing one new vehicle. A new vehicle was also purchased for use in the Codes Department and for Storm Water Inspections. Building improvements were made to City Hall by constructing office space in the Fire Bay area to accommodate personnel. These purchases were all made using available funds. Finally, the City entered into a loan agreement with First Tennessee Bank for \$390,782 to purchase a new Fire Engine, which was under construction at year-end.

Following is a summary of the City's capital assets:

|                                | Governmental<br>Activities |                     | Business-type<br>Activities |                     | Total<br>Primary Government |                     |
|--------------------------------|----------------------------|---------------------|-----------------------------|---------------------|-----------------------------|---------------------|
|                                | 2017                       | 2016                | 2017                        | 2016                | 2017                        | 2016                |
| Land                           | \$ 603,801                 | \$ 728,821          | \$ 47,268                   | \$ 47,268           | \$ 651,069                  | \$ 776,089          |
| Construction in Progress       | 46,172                     | 41,134              | -                           | -                   | 46,172                      | 41,134              |
| Buildings & Improvements       | 4,080,390                  | 4,065,352           | 97,854                      | 95,838              | 4,178,244                   | 4,161,190           |
| Equipment & Furniture          | 1,113,380                  | 1,112,509           | 264,286                     | 151,709             | 1,377,666                   | 1,264,218           |
| Vehicles                       | 1,693,785                  | 1,721,057           | 231,213                     | 243,963             | 1,924,998                   | 1,965,020           |
| Sewer Collections              | -                          | -                   | 8,670,848                   | 8,575,162           | 8,670,848                   | 8,575,162           |
| Less: Accumulated Depreciation | (3,074,700)                | (2,951,708)         | (4,082,358)                 | (3,888,155)         | (7,157,058)                 | (6,839,863)         |
| Total Capital Assets           | <u>\$ 4,462,828</u>        | <u>\$ 4,717,165</u> | <u>\$ 5,229,111</u>         | <u>\$ 5,225,785</u> | <u>\$ 9,691,939</u>         | <u>\$ 9,942,950</u> |

Following is a summary of the City's long-term liabilities:

|                      | Governmental<br>Activities |                   | Business-type<br>Activities |                 | Total<br>Primary Government |                   |
|----------------------|----------------------------|-------------------|-----------------------------|-----------------|-----------------------------|-------------------|
|                      | 2017                       | 2016              | 2017                        | 2016            | 2017                        | 2016              |
| Compensated Absences | \$ 41,513                  | \$ 42,448         | \$ 6,668                    | \$ 3,551        | \$ 48,181                   | \$ 45,999         |
| Notes Payable        | 1,021,436                  | 749,654           | -                           | -               | 1,021,436                   | 749,654           |
| Capital Lease        | 65,003                     | 98,681            | -                           | -               | 65,003                      | 98,681            |
| Total Capital Assets | <u>\$ 1,127,952</u>        | <u>\$ 890,783</u> | <u>\$ 6,668</u>             | <u>\$ 3,551</u> | <u>\$ 1,134,620</u>         | <u>\$ 894,334</u> |

More detailed information can be found in the notes for financial statements.

### Requests for Information

This financial report is designed to provide a general overview of the City's finances for citizens, taxpayers, customers, investors, creditors, and all others with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be forwarded to the City Recorder at 615-859-0880.

CITY OF MILLERSVILLE, TENNESSEE  
Statement of Net Position  
June 30, 2017

|  | Primary Government         |                             |                      |
|--|----------------------------|-----------------------------|----------------------|
|  | Governmental<br>Activities | Business-type<br>Activities | Total                |
| <b>Assets</b>  |                            |                             |                      |
| <b>Current Assets</b>  |                            |                             |                      |
| Cash and Cash Equivalents                                      | \$ 2,756,140               | \$ 1,140,272                | \$ 3,896,412         |
| Receivables, Net   | 1,065,500                  | 137,708                     | 1,203,208            |
| Internal Balances, Net   | 146,220                    | (146,220)                   | -                    |
| Inventories  | 7,103                      | 31,836                      | 38,939               |
| Prepaid Items  | -                          | 1,830                       | 1,830                |
| Restricted Cash  | 401,761                    | -                           | 401,761              |
| Total Current Assets   | <u>4,376,724</u>           | <u>1,165,426</u>            | <u>5,542,150</u>     |
| <b>Capital Assets</b>  |                            |                             |                      |
| Non Depreciable Capital Assets                                 | 649,973                    | 47,268                      | 697,241              |
| Depreciable Capital Assets, Net of<br>Accumulated Depreciation | <u>3,812,855</u>           | <u>5,181,843</u>            | <u>8,994,698</u>     |
| Total Capital Assets   | <u>4,462,828</u>           | <u>5,229,111</u>            | <u>9,691,939</u>     |
| <b>Other Assets</b>  |                            |                             |                      |
| Net Pension Asset  | <u>192,232</u>             | <u>21,443</u>               | <u>213,675</u>       |
| Total Assets   | <u>9,031,784</u>           | <u>6,415,980</u>            | <u>15,447,764</u>    |
| <b>Deferred Outflows of Resources</b>                          |                            |                             |                      |
| Deferred Pensions  | <u>138,510</u>             | <u>11,728</u>               | <u>150,238</u>       |
| <b>Liabilities</b>   |                            |                             |                      |
| Accounts Payable and Other Current Liabilities                 | 321,789                    | 86,538                      | 408,327              |
| Unearned Revenue   | 36,982                     | -                           | 36,982               |
| Long-term Liabilities:   |                            |                             |                      |
| Compensated Absences   | 41,513                     | 6,668                       | 48,181               |
| Current Portion of Long-term Debt                              | 189,826                    | -                           | 189,826              |
| Long-term Debt   | <u>896,613</u>             | <u>-</u>                    | <u>896,613</u>       |
| Total Liabilities  | <u>1,486,723</u>           | <u>93,206</u>               | <u>1,579,929</u>     |
| <b>Deferred Inflows of Resources</b>                           |                            |                             |                      |
| Deferred Property Tax Revenue                                  | 853,455                    | -                           | 853,455              |
| Deferred Pensions  | <u>129,467</u>             | <u>12,696</u>               | <u>142,163</u>       |
| Total Deferred Inflows of Resources                            | <u>982,922</u>             | <u>12,696</u>               | <u>995,618</u>       |
| <b>Net Position</b>  |                            |                             |                      |
| Net Investment in Capital Assets                               | 3,767,171                  | 5,229,111                   | 8,996,282            |
| Restricted for:  |                            |                             |                      |
| Solid Waste  | 444,239                    | -                           | 444,239              |
| State Street Aid   | 275,357                    | -                           | 275,357              |
| Storm Water  | 36,446                     | -                           | 36,446               |
| Drug Education and Investigations                              | 35,871                     | -                           | 35,871               |
| Other Purposes   | 192,232                    | 21,443                      | 213,675              |
| Unrestricted   | <u>1,949,333</u>           | <u>1,071,252</u>            | <u>3,020,585</u>     |
| Total Net Position   | <u>\$ 6,700,649</u>        | <u>\$ 6,321,806</u>         | <u>\$ 13,022,455</u> |

See notes to the financial statements.



**CITY OF MILLERSVILLE, TENNESSEE**  
**Statement of Activities**  
**For the Year Ended June 30, 2017**

|                               | Program Revenues |                      |                          |                                  | Net (Expense) Revenue and Changes in Net Position |                          |              |
|-------------------------------|------------------|----------------------|--------------------------|----------------------------------|---|--------------------------|--------------|
|                               | Expenses         | Charges for Services | Operating                |                                  | Governmental Activities                           | Primary Government       |              |
|                               |                  |                      | Grants and Contributions | Capital Grants and Contributions |   | Business-type Activities | Total        |
| <b>Functions/Programs:</b>    |                  |                      |                          |                                  |   |                          |              |
| <b>Primary government:</b>    |                  |                      |                          |                                  |   |                          |              |
| Governmental Activities:      |                  |                      |                          |                                  |   |                          |              |
| General Government            | \$ 781,963       | \$ 46,774            | \$ 13,016                | \$ 171,742                       | \$ (550,431)                                      | \$ -                     | \$ (550,431) |
| Public Safety                 | 1,360,600        | 435,328              | -                        | -                                | (925,272)   | -                        | (925,272)    |
| Public Works                  | 224,783          | -                    | 188,060                  | -                                | (36,723)  | -                        | (36,723)     |
| Parks and Recreation          | 99,679           | 28,672               | -                        | -                                | (71,007)  | -                        | (71,007)     |
| Solid Waste                   | 421,005          | 421,590              | -                        | -                                | 585   | -                        | 585          |
| Storm Water                   | 139,457          | 154,018              | -                        | -                                | 14,561  | -                        | 14,561       |
| Interest                      | 14,582           | -                    | -                        | -                                | (14,582)  | -                        | (14,582)     |
| Total Governmental Activities | 3,042,069        | 1,086,382            | 201,076                  | 171,742                          | (1,582,869)                                       | -                        | (1,582,869)  |
| Business-type Activities:     |                  |                      |                          |                                  |   |                          |              |
| Sewer                         | 995,366          | 975,472              | -                        | 25,925                           | -   | 6,031                    | 6,031        |
| Total Primary Government      | \$ 4,037,435     | \$ 2,061,854         | \$ 201,076               | \$ 197,667                       | (1,582,869)                                       | 6,031                    | (1,576,838)  |

**General Revenues:**

|  |              |              |               |
|--|--------------|--------------|---------------|
| Property and Personalalty Taxes                | 719,516      | -            | 719,516       |
| Income Taxes                                   | 4,451        | -            | 4,451         |
| Sales Taxes                                    | 991,370      | -            | 991,370       |
| Alcoholic Beverage Taxes                       | 124,545      | -            | 124,545       |
| TVA - In Lieu of Taxes                         | 88,210       | -            | 88,210        |
| Business Taxes                                 | 29,632       | -            | 29,632        |
| Miscellaneous Taxes                            | 56,694       | -            | 56,694        |
| Investment Income                              | 5,464        | 3,118        | 8,582         |
| Miscellaneous                                  | 16,735       | -            | 16,735        |
| Gain (Loss) on Disposal of Capital Assets, Net | 1,637        | 5,140        | 6,777         |
| <b>Transfers, Net</b>                          | 24,495       | (24,495)     | -             |
| Total General Revenues and Transfers           | 2,062,749    | (16,237)     | 2,046,512     |
| Change in Net Position                         | 479,880      | (10,206)     | 469,674       |
| Net Position - June 30, 2016                   | 6,220,769    | 6,332,012    | 12,552,781    |
| Net Position - June 30, 2017                   | \$ 6,700,649 | \$ 6,321,806 | \$ 13,022,455 |

See notes to the financial statements.



**CITY OF MILLERSVILLE, TENNESSEE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2017**

|   | General<br>Fund     | Solid<br>Waste<br>Fund | Non-major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|---------------------|------------------------|------------------------------------|--------------------------------|
| <b>Assets</b>   |                     |                        |                                    |                                |
| Cash in Bank  | \$ 1,830,656        | \$ 443,129             | \$ 482,355                         | \$ 2,756,140                   |
| Receivables, Net  | 914,847             | 33,766                 | 21,727                             | 970,340                        |
| Intergovernmental Receivables, Net  | 95,160              | -                      | -                                  | 95,160                         |
| Due From Other Funds  | 95,313              | 76,214                 | 54,328                             | 225,855                        |
| Inventory   | -                   | 4,473                  | 2,630                              | 7,103                          |
| Restricted Cash   | 390,782             | -                      | 10,979                             | 401,761                        |
| Total Assets  | <u>\$ 3,326,758</u> | <u>\$ 557,582</u>      | <u>\$ 572,019</u>                  | <u>\$ 4,456,359</u>            |
| <b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>   |                     |                        |                                    |                                |
| <b>Liabilities</b>  |                     |                        |                                    |                                |
| Accounts Payable  | \$ 116,144          | \$ 22,690              | \$ 17,155                          | \$ 155,989                     |
| Due To Other Funds  | 26,738              | 19,814                 | 33,083                             | 79,635                         |
| Unearned Revenue  | -                   | 36,982                 | -                                  | 36,982                         |
| Other Current Liabilities   | 152,644             | 2,176                  | 10,979                             | 165,799                        |
| Total Liabilities   | <u>295,526</u>      | <u>81,662</u>          | <u>61,217</u>                      | <u>438,405</u>                 |
| <b>Deferred Inflows of Resources - Deferred Property Tax Revenue</b>  | <u>853,455</u>      | <u>-</u>               | <u>-</u>                           | <u>853,455</u>                 |
| <b>Fund Balances:</b>   |                     |                        |                                    |                                |
| Nonspendable:   |                     |                        |                                    |                                |
| Inventory   | -                   | 4,473                  | 2,630                              | 7,103                          |
| Restricted For:   |                     |                        |                                    |                                |
| Solid Waste   | -                   | 471,447                | -                                  | 471,447                        |
| State Street Aid  | -                   | -                      | 420,166                            | 420,166                        |
| Drug Education and Investigations   | -                   | -                      | 51,328                             | 51,328                         |
| Storm Water   | -                   | -                      | 36,678                             | 36,678                         |
| Unassigned  | 2,177,777           | -                      | -                                  | 2,177,777                      |
| Total Fund Balances   | <u>2,177,777</u>    | <u>475,920</u>         | <u>510,802</u>                     | <u>3,164,499</u>               |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances  | <u>\$ 3,326,758</u> | <u>\$ 557,582</u>      | <u>\$ 572,019</u>                  | <u>\$ 4,456,359</u>            |
| Amounts reported for Governmental Activities in the Statement of Net Position are different because:                                  |                     |                        |                                    |                                |
| Total Governmental Fund Balances  |                     |                        |                                    | \$ 3,164,499                   |
| Other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.                      |                     |                        |                                    | 192,232                        |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.               |                     |                        |                                    | 4,462,828                      |
| Deferred Outflows of Resources not reported in the funds.   |                     |                        |                                    | 138,510                        |
| Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. |                     |                        |                                    | (1,127,953)                    |
| Deferred Inflows of Resources not reported in the funds.  |                     |                        |                                    | (129,467)                      |
| Net Position of the Governmental Activities   |                     |                        |                                    | <u>\$ 6,700,649</u>            |

See notes to the financial statements.

**CITY OF MILLERSVILLE, TENNESSEE**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2017**

|   | General<br>Fund     | Solid<br>Waste<br>Fund | Non-major<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|---------------------|------------------------|------------------------------------|--------------------------------|
| <b>Revenues</b>                         |                     |                        |                                    |                                |
| Local Taxes                             | \$ 1,381,763        | \$ -                   | \$ -                               | \$ 1,381,763                   |
| Licenses and Permits                    | 45,624              | -                      | 1,150                              | 46,774                         |
| Fines                                   | 391,831             | -                      | -                                  | 391,831                        |
| Drug and Gambling Revenue               | -                   | -                      | 43,454                             | 43,454                         |
| Intergovernmental Revenues              | 645,666             | -                      | 188,060                            | 833,726                        |
| Charges for Services                    | 28,715              | 421,590                | 154,018                            | 604,323                        |
| Interest Income                         | 4,227               | 654                    | 586                                | 5,467                          |
| Miscellaneous Revenues                  | 23,958              | 2,087                  | 690                                | 26,735                         |
| Total Revenues                          | <u>2,521,784</u>    | <u>424,331</u>         | <u>387,958</u>                     | <u>3,334,073</u>               |
| <b>Expenditures</b>                     |                     |                        |                                    |                                |
| Current:                                |                     |                        |                                    |                                |
| General Government                      | 632,010             | -                      | -                                  | 632,010                        |
| Public Safety                           | 1,409,542           | -                      | -                                  | 1,409,542                      |
| Parks and Recreation                    | 102,758             | -                      | -                                  | 102,758                        |
| Solid Waste                             | -                   | 397,798                | -                                  | 397,798                        |
| State Street Aid                        | -                   | -                      | 92,845                             | 92,845                         |
| Drug Fund                               | -                   | -                      | 16,789                             | 16,789                         |
| Storm Water                             | -                   | -                      | 159,495                            | 159,495                        |
| Debt Service:                           |                     |                        |                                    |                                |
| Principal                               | 152,678             | -                      | -                                  | 152,678                        |
| Interest                                | 14,582              | -                      | -                                  | 14,582                         |
| Total Expenditures                      | <u>2,311,570</u>    | <u>397,798</u>         | <u>269,129</u>                     | <u>2,978,497</u>               |
| Excess of Revenues Over<br>Expenditures | <u>210,214</u>      | <u>26,533</u>          | <u>118,829</u>                     | <u>355,576</u>                 |
| <b>Other Financing Sources (Uses)</b>   |                     |                        |                                    |                                |
| Transfers In (Out)                      | (3,388)             | -                      | 27,883                             | 24,495                         |
| Proceeds from Sale of Capital Assets    | 92,367              | 16,150                 | 953                                | 109,470                        |
| Insurance Proceeds                      | 17,187              | -                      | -                                  | 17,187                         |
| Debt Proceeds                           | 390,782             | -                      | -                                  | 390,782                        |
| Total Other Financing Sources (Uses)    | <u>496,948</u>      | <u>16,150</u>          | <u>28,836</u>                      | <u>541,934</u>                 |
| <b>Net Change in Fund Balances</b>      | <u>707,162</u>      | <u>42,683</u>          | <u>147,665</u>                     | <u>897,510</u>                 |
| <b>Fund Balances - June 30, 2016</b>    | <u>1,470,615</u>    | <u>433,237</u>         | <u>363,137</u>                     | <u>2,266,989</u>               |
| <b>Fund Balances - June 30, 2017</b>    | <u>\$ 2,177,777</u> | <u>\$ 475,920</u>      | <u>\$ 510,802</u>                  | <u>\$ 3,164,499</u>            |

See notes to the financial statements.

**CITY OF MILLERSVILLE, TENNESSEE**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances to the Statement of Activities**  
**For the Year Ended June 30, 2017**

Amounts reported for governmental activities in the statement of activities are different from the amounts reported for governmental funds in the statement of revenues, expenditures and changes in fund balances because:

|  |    |         |
|--|----|---------|
| Net change in fund balances - total governmental funds | \$ | 897,510 |
|--|----|---------|

|   |  |           |
|---|--|-----------|
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense and proceeds from disposals exceeded capital outlay expenditures and accumulated depreciation on disposals in the current period. |  | (254,337) |
|---|--|-----------|

|  |  |         |
|--|--|---------|
| Governmental funds report retirement contributions as expenditures. These expenditures are reported as deferred outflows of resources and either pension income or expense in the government-wide financial statements. This is the amount by which pension income exceeds pension expenditures in the current period. |  | (3,083) |
|--|--|---------|

|   |  |           |
|---|--|-----------|
| The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items such as interest. |  | (238,105) |
|---|--|-----------|

|   |  |        |
|---|--|--------|
| Expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. |  | 77,895 |
|---|--|--------|

|   |    |         |
|---|----|---------|
| Change in net position of governmental activities | \$ | 479,880 |
|---|----|---------|

See notes to the financial statements.

**CITY OF MILLERSVILLE, TENNESSEE**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**General and Solid Waste Funds**  
**For the Year Ended June 30, 2017**

|   | General Fund     |              |              |                                    | Solid Waste Fund |            |            |                                    |
|---|------------------|--------------|--------------|------------------------------------|------------------|------------|------------|------------------------------------|
|   | Budgeted Amounts |              | Actual       | Variance<br>Positive<br>(Negative) | Budgeted Amounts |            | Actual     | Variance<br>Positive<br>(Negative) |
|   | Original         | Final        |              |                                    | Original         | Final      |            |                                    |
| <b>Revenues</b>                                 |                  |              |              |                                    |                  |            |            |                                    |
| Local Taxes:                                    |                  |              |              |                                    |                  |            |            |                                    |
| Property and Personalty Taxes                   | \$ 720,000       | \$ 720,000   | \$ 719,516   | \$ (484)                           | \$ -             | \$ -       | \$ -       | \$ -                               |
| Sales Taxes                                     | 370,000          | 370,000      | 457,445      | 87,445                             | -                | -          | -          | -                                  |
| Alcoholic Beverage Taxes                        | 118,000          | 118,000      | 121,435      | 3,435                              | -                | -          | -          | -                                  |
| Cable Taxes                                     | 55,000           | 55,000       | 53,735       | (1,265)                            | -                | -          | -          | -                                  |
| Business Taxes                                  | 15,000           | 15,000       | 29,632       | 14,632                             | -                | -          | -          | -                                  |
| Licenses and Permits                            | 45,800           | 45,800       | 45,624       | (176)                              | -                | -          | -          | -                                  |
| Fines   | 326,000          | 326,000      | 391,831      | 65,831                             | -                | -          | -          | -                                  |
| Intergovernmental Revenues:                     |                  |              |              |                                    |                  |            |            |                                    |
| Sales Taxes                                     | 521,000          | 521,000      | 533,925      | 12,925                             | -                | -          | -          | -                                  |
| Petroleum Special Taxes                         | 13,000           | 13,000       | 13,015       | 15                                 | -                | -          | -          | -                                  |
| Income Taxes                                    | 7,000            | 7,000        | 4,451        | (2,549)                            | -                | -          | -          | -                                  |
| Alcoholic Beverage Taxes                        | 3,000            | 3,000        | 3,110        | 110                                | -                | -          | -          | -                                  |
| Telecommunications Taxes                        | 600              | 600          | 758          | 158                                | -                | -          | -          | -                                  |
| Corporate Excise Taxes                          | 1,200            | 1,200        | 2,197        | 997                                | -                | -          | -          | -                                  |
| TVA - In Lieu of Taxes                          | 85,000           | 85,000       | 88,210       | 3,210                              | -                | -          | -          | -                                  |
| Charges for Services                            | 25,000           | 25,000       | 28,715       | 3,715                              | 407,000          | 407,000    | 421,590    | 14,590                             |
| Interest Income                                 | 4,000            | 4,000        | 4,227        | 227                                | 1,000            | 1,000      | 654        | (346)                              |
| Miscellaneous Revenues                          | 31,000           | 31,000       | 23,958       | (7,042)                            | 3,240            | 3,240      | 2,087      | (1,153)                            |
| Total Revenues                                  | 2,340,600        | 2,340,600    | 2,521,784    | 181,184                            | 411,240          | 411,240    | 424,331    | 13,091                             |
| <b>Expenditures</b>                             |                  |              |              |                                    |                  |            |            |                                    |
| Current:  |                  |              |              |                                    |                  |            |            |                                    |
| General Government:                             |                  |              |              |                                    |                  |            |            |                                    |
| Salaries and Benefits                           | 327,358          | 327,358      | 326,730      | 628                                | -                | -          | -          | -                                  |
| General and Administrative                      | 146,800          | 163,800      | 159,356      | 4,444                              | -                | -          | -          | -                                  |
| Contractual Services                            | 110,495          | 135,495      | 97,533       | 37,962                             | -                | -          | -          | -                                  |
| Supplies and Miscellaneous                      | 21,000           | 21,000       | 12,742       | 8,258                              | -                | -          | -          | -                                  |
| Repairs and Maintenance                         | 14,263           | 14,263       | 10,238       | 4,025                              | -                | -          | -          | -                                  |
| Capital Outlay                                  | -                | 6,400        | 25,411       | (19,011)                           | -                | -          | -          | -                                  |
| Public Safety - Police:                         |                  |              |              |                                    |                  |            |            |                                    |
| Salaries and Benefits                           | 1,047,746        | 1,047,746    | 951,371      | 96,375                             | -                | -          | -          | -                                  |
| General and Administrative                      | 53,760           | 53,760       | 47,143       | 6,617                              | -                | -          | -          | -                                  |
| Contractual Services                            | 51,650           | 51,650       | 63,914       | (12,264)                           | -                | -          | -          | -                                  |
| Supplies and Miscellaneous                      | 48,600           | 71,600       | 74,322       | (2,722)                            | -                | -          | -          | -                                  |
| Repairs and Maintenance                         | 30,500           | 30,500       | 26,550       | 3,950                              | -                | -          | -          | -                                  |
| Capital Outlay                                  | -                | 57,000       | 31,820       | 25,180                             | -                | -          | -          | -                                  |
| Public Safety - Fire:                           |                  |              |              |                                    |                  |            |            |                                    |
| Salaries and Benefits                           | 139,838          | 139,838      | 114,488      | 25,350                             | -                | -          | -          | -                                  |
| General and Administrative                      | 26,244           | 26,244       | 24,257       | 1,987                              | -                | -          | -          | -                                  |
| Contractual Services                            | 13,155           | 13,155       | 12,233       | 922                                | -                | -          | -          | -                                  |
| Supplies and Miscellaneous                      | 46,737           | 46,737       | 39,446       | 7,291                              | -                | -          | -          | -                                  |
| Repairs and Maintenance                         | 28,800           | 28,800       | 18,116       | 10,684                             | -                | -          | -          | -                                  |
| Capital Outlay                                  | -                | -            | 5,882        | (5,882)                            | -                | -          | -          | -                                  |
| Parks and Recreation:                           |                  |              |              |                                    |                  |            |            |                                    |
| Salaries and Benefits                           | 49,042           | 49,042       | 48,359       | 683                                | -                | -          | -          | -                                  |
| General and Administrative                      | 27,109           | 27,109       | 27,042       | 67                                 | -                | -          | -          | -                                  |
| Contractual Services                            | 7,500            | 7,500        | 11,080       | (3,580)                            | -                | -          | -          | -                                  |
| Supplies and Miscellaneous                      | 13,400           | 13,400       | 8,064        | 5,336                              | -                | -          | -          | -                                  |
| Repairs and Maintenance                         | 16,500           | 16,500       | 8,213        | 8,287                              | -                | -          | -          | -                                  |
| Solid Waste:                                    |                  |              |              |                                    |                  |            |            |                                    |
| Salaries and Benefits                           | -                | -            | -            | -                                  | 96,655           | 96,655     | 94,952     | 1,703                              |
| General and Administrative                      | -                | -            | -            | -                                  | 14,015           | 14,015     | 9,093      | 4,922                              |
| Disposal Fees                                   | -                | -            | -            | -                                  | 13,000           | 13,000     | 16,936     | (3,936)                            |
| Contractual Services                            | -                | -            | -            | -                                  | 271,470          | 271,470    | 263,816    | 7,654                              |
| Supplies and Miscellaneous                      | -                | -            | -            | -                                  | 10,000           | 10,000     | 6,621      | 3,379                              |
| Repairs and Maintenance                         | -                | -            | -            | -                                  | 6,100            | 6,100      | 4,364      | 1,736                              |
| Capital Outlay                                  | -                | -            | -            | -                                  | -                | -          | 2,016      | (2,016)                            |
| Debt Service:                                   |                  |              |              |                                    |                  |            |            |                                    |
| Principal                                       | 152,678          | 152,678      | 152,678      | -                                  | -                | -          | -          | -                                  |
| Interest  | 28,563           | 28,563       | 14,582       | 13,981                             | -                | -          | -          | -                                  |
| Total Expenditures                              | 2,401,738        | 2,530,138    | 2,311,570    | 218,568                            | 411,240          | 411,240    | 397,798    | 13,442                             |
| Excess of Revenues Over<br>(Under) Expenditures | (61,138)         | (189,538)    | 210,214      | 399,752                            | -                | -          | 26,533     | 26,533                             |
| <b>Other Financing Sources (Uses)</b>           |                  |              |              |                                    |                  |            |            |                                    |
| Transfers In (Out)                              | (6,851)          | (6,851)      | (3,388)      | 3,463                              | -                | -          | -          | -                                  |
| Proceeds from Sale of Capital Assets            | 5,000            | 5,000        | 92,367       | 87,367                             | -                | -          | 16,150     | 16,150                             |
| Insurance Proceeds                              | -                | -            | 17,187       | 17,187                             | -                | -          | -          | -                                  |
| Debt Proceeds                                   | -                | -            | 390,782      | 390,782                            | -                | -          | -          | -                                  |
| Total Other Financing Sources (Uses)            | (1,851)          | (1,851)      | 496,948      | 108,017                            | -                | -          | 16,150     | 16,150                             |
| <b>Net Change in Fund Balances</b>              | (62,989)         | (191,389)    | 707,162      | 898,551                            | -                | -          | 42,683     | 42,683                             |
| <b>Fund Balances - June 30, 2016</b>            | 1,470,615        | 1,470,615    | 1,470,615    | -                                  | 433,237          | 433,237    | 433,237    | -                                  |
| <b>Fund Balances - June 30, 2017</b>            | \$ 1,407,626     | \$ 1,279,226 | \$ 2,177,777 | \$ 898,551                         | \$ 433,237       | \$ 433,237 | \$ 475,920 | \$ 42,683                          |

See notes to the financial statements.



**CITY OF MILLERSVILLE**  
**Statement of Fund Net Position**  
**Proprietary Fund**  
**June 30, 2017**

|   | <u>Enterprise Fund</u><br><u>Sewer Fund</u> |
|---|---|
| <b>Assets</b>                                       |   |
| <b>Current Assets</b>                               |   |
| Cash  | \$ 1,140,272                                |
| Accounts Receivable, Net Allowance of \$148,757     | 137,708                                     |
| Inventory   | 31,836                                      |
| Prepaid Items                                       | 1,830                                       |
| Total Current Assets                                | <u>1,311,646</u>                            |
| <b>Capital Assets</b>                               |   |
| Property, Plant, and Equipment                      | 9,311,469                                   |
| Accumulated Depreciation                            | <u>(4,082,358)</u>                          |
| Total Capital Assets                                | <u>5,229,111</u>                            |
| <b>Other Assets</b>                                 |   |
| Net Pension Asset                                   | <u>21,443</u>                               |
| Total Assets  | <u>6,562,200</u>                            |
| <b>Deferred Outflows of Resources</b>               |   |
| Deferred Pensions                                   | <u>11,728</u>                               |
| <b>Liabilities</b>                                  |   |
| <b>Current Liabilities</b>                          |   |
| Accounts Payable                                    | 81,960                                      |
| Accrued Wages, Payroll Taxes and Payroll Deductions | 4,578                                       |
| Accrued Compensated Absences                        | 6,668                                       |
| Due to Other Funds                                  | 146,220                                     |
| Total Current Liabilities                           | <u>239,426</u>                              |
| <b>Deferred Inflows of Resources</b>                |   |
| Deferred Pensions                                   | <u>12,696</u>                               |
| <b>Net Position</b>                                 |   |
| Net Investment in Capital Assets                    | 5,229,111                                   |
| Restricted for Other Purposes                       | 21,443                                      |
| Unrestricted  | 1,071,252                                   |
| Total Net Position                                  | <u>\$ 6,321,806</u>                         |

See notes to the financial statements.

CITY OF MILLERSVILLE  
Statement of Revenues, Expenses, and Changes in Fund Net Position  
Proprietary Fund  
For the Year Ended June 30, 2017

|  | <u>Enterprise Fund</u><br><u>Sewer Fund</u> |
|--|---|
| <b>Operating Revenues</b>                      |   |
| Charges for Services                           | \$ 975,472                                  |
| <b>Operating Expenses</b>                      |   |
| Salaries and Taxes                             | 178,052                                     |
| Employee Benefits                              | 56,253                                      |
| Professional/Contractual Services              | 16,659                                      |
| Repairs and Maintenance                        | 45,162                                      |
| Supplies                                       | 26,585                                      |
| Sewer Pretreatment and Treatment               | 286,337                                     |
| Meter Reading Fees                             | 11,013                                      |
| Sewer Transport                                | 104,438                                     |
| Utility Services                               | 13,560                                      |
| Depreciation and Amortization                  | 228,709                                     |
| Miscellaneous                                  | 5,185                                       |
| Other Operating Expenses                       | 23,413                                      |
| Total Operating Expenses                       | <u>995,366</u>                              |
| Loss from Operations                           | <u>(19,894)</u>                             |
| <b>Non-Operating Revenue (Expenses)</b>        |   |
| Interest Revenue                               | 3,118                                       |
| Gain on Disposal of Capital Assets             | 5,140                                       |
| Total Non-Operating Revenue (Expenses)         | <u>8,258</u>                                |
| Loss Before Contributions and Transfers        | (11,636)                                    |
| <b>Tap and Connection Fees - Contributions</b> | 25,925                                      |
| <b>Transfers</b>                               | <u>(24,495)</u>                             |
| Decrease in Net Position                       | (10,206)                                    |
| <b>Net Position - June 30, 2016</b>            | <u>6,332,012</u>                            |
| <b>Net Position - June 30, 2017</b>            | <u>\$ 6,321,806</u>                         |

See notes to the financial statements.

CITY OF MILLERSVILLE, TENNESSEE  
Statement of Cash Flows  
Proprietary Fund  
For the Year Ended June 30, 2017

|   | <u>Enterprise Fund</u><br><u>Sewer Fund</u> |
|---|---|
| <b>Cash Flows from Operating Activities:</b>  |   |
| Cash Received from Customers  | \$ 1,128,240                                |
| Cash Payments to Suppliers for Goods and Services   | (582,609)                                   |
| Cash Payments to Employees for Services   | (238,431)                                   |
| Net Cash Provided by Operating Activities   | <u>307,200</u>                              |
| <b>Cash Flows from Noncapital Financing Activities:</b>                                     |   |
| Transfers to Other Funds  | (24,495)                                    |
| Net Cash Used by Noncapital Financing Activities  | <u>(24,495)</u>                             |
| <b>Cash Flows from Capital and Related Financing Activities:</b>                            |   |
| Cash Received from Tap Fees and Connection Fees   | 25,925                                      |
| Acquisition of Capital Assets   | (232,034)                                   |
| Net Cash Used by Capital and Related Financing Activities                                   | <u>(206,109)</u>                            |
| <b>Cash Flows from Investing Activities:</b>  |   |
| Interest Received   | 3,118                                       |
| Net Cash Provided by Investing Activities   | <u>3,118</u>                                |
| <b>Net Increase in Cash</b>   | 79,714                                      |
| <b>Cash at Beginning of Year</b>  | <u>1,060,558</u>                            |
| <b>Cash at End of Year</b>  | <u><u>\$ 1,140,272</u></u>                  |
| <b>Reconciliation of Loss from Operations to Net Cash Provided by Operating Activities:</b> |   |
| Loss from Operations  | \$ (19,894)                                 |
| Adjustments to Reconcile Loss from Operations to Net Cash Provided by Operating Activities: |   |
| Depreciation and Amortization   | 228,709                                     |
| Gain on Sale of Capital Assets  | 5,140                                       |
| (Increase) Decrease in:   |   |
| Accounts Receivable, Net  | 4,404                                       |
| Due from Other Funds  | 67  |
| Inventory   | (16,052)                                    |
| Prepaid Items   | (1,830)                                     |
| Net Pension Asset   | (230)                                       |
| Deferred Outflows - Pensions  | 402   |
| Increase (Decrease) in:   |   |
| Accounts Payable  | (32,375)                                    |
| Accrued Wages, Payroll Taxes and Payroll Deductions   | 2,389                                       |
| Accrued Compensated Absences  | 3,117                                       |
| Due to Other Funds  | 143,157                                     |
| Deferred Inflows - Pensions   | (9,804)                                     |
| Net Cash Provided by Operating Activities   | <u><u>\$ 307,200</u></u>                    |

See notes to the financial statements.

**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements**  
**June 30, 2017**

**Note 1. Summary of Significant Accounting Policies**

The City of Millersville, Tennessee was incorporated May 28, 1981 under the provisions of *Tennessee Code Annotated*, Sections 6-18-101, and held its first organizational meeting on July 7, 1981. The City operates under a City Manager-Commissioner form of government and provides the following services as authorized by its charter: Public Safety (fire and police), Roads and Streets, Public Improvements, Planning and Zoning, and General Administrative Services.

The City of Millersville's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the City of Millersville are described below.

**A. Reporting Entity**

The City of Millersville ("The City") is a municipality governed by an elected five-member commission, including a mayor and vice-mayor. These financial statements present the financial position and activities of the City government only. The City has no component units, thus no blended or discretely presented component units are included in these financial statements.

**B. Government-wide and Fund Financial Statements**

Government-wide Financial Statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the activities of the City. As a rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's utilities and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general.

Fund Financial Statements

The City uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The City has its funds classified into two categories: governmental and proprietary. Each category, in turn, is divided into separate "fund types."



**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements – Continued**  
**June 30, 2017**

**Note 1. Summary of Significant Accounting Policies – Continued**

**B. Government-wide and Fund Financial Statements – Continued**

Governmental funds are used to account for all or most of a government's general activities including the collection and disbursement of earmarked monies (special revenue funds) and the acquisition or construction of general fixed assets (capital projects funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). The following is a list of the City's funds:

**Governmental Fund Types**

**General Fund** – Primary operating fund of the City. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service, and interest income.

**Special Revenue Funds** – Accounts for revenue derived from specific sources (other than major capital projects) that are restricted by legal and regulatory provisions or committed or assigned to finance specific activities. The Special Revenue Funds consist of the following:

**Solid Waste Fund** – Accounts for revenues and expenditures for solid waste collection. This fund is considered a major fund for reporting purposes.

**State Street Aid** – Accounts for revenues and expenditures of the City's share of state gasoline taxes. State law requires that gasoline taxes be used to maintain streets. This fund is not considered a major fund for reporting purposes.

**Drug Fund** – Accounts for revenues from drug fines and forfeited goods received. State law requires usage of those monies to further drug education and investigations. This fund is not considered a major fund for reporting purposes.

**Storm Water Fund** – Accounts for revenues and expenditures for storm water system planning and management. This fund is not considered a major fund for reporting purposes.

**Proprietary Fund Types**

**Enterprise Fund** – The Sewer Fund is used to account for the revenues generated from the charges for sanitary sewer services provided to the residential and commercial users of the City.

**C. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are assessed. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements – Continued**  
**June 30, 2017**

**Note 1. Summary of Significant Accounting Policies – Continued**

**C. Measurement Focus and Basis of Accounting – Continued**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers all revenues to be available if they are collected within 60 days of the end of the current fiscal period. Those revenues susceptible to accrual are property taxes, franchise taxes, special assessments, licenses, interest revenue and charges for services. Fines and permits are not susceptible to accrual because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the necessary costs to provide the services including the cost of personnel and contractual services, supplies and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**D. Budgets and Budgetary Accounting**

The City uses the modified accrual basis for budgetary accounting in government funds and full accrual basis for budgetary accounting in proprietary funds and has established procedures with regard to the budgetary data reflected in the financial statements. Prior to June 30, the proposed operating budgets are presented to the commission for their approval. The budget is legally enacted through the passage of an ordinance which also sets the tax rate. The City Manager is authorized to transfer budget amounts between line items within the various categories in the individual funds; however, any revisions that alter the total appropriations of any fund require commission action.

**E. Cash and Cash Equivalents**

The City defines its cash and cash equivalents to include only cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition, including restricted cash. State statutes authorize the City to invest in obligations of the U.S. Treasury, certificates of deposit, certain federal nonconvertible debt securities, repurchase agreements and the State Treasurer's Investment Pool. Cash equivalents are stated at cost. Any unspent proceeds from debt is included in restricted cash.

**F. Inventories and Prepaid Items**

Inventory for both governmental and proprietary funds, consisting principally of materials and supplies held for consumption, are valued at cost, approximating market value, using first-in, first-out (FIFO) method. The costs of governmental funds inventories are recorded as expenditures when consumed, rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. The inventories and prepaid items recorded in the governmental funds do not reflect current appropriable resources and, thus, an equivalent portion of fund balance is reported as nonspendable.



**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements – Continued**  
**June 30, 2017**

**Note 1. Summary of Significant Accounting Policies – Continued**

**G. Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. General infrastructure assets acquired prior to July 1, 2003, are not reported in the basic financial statements. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to July 1, 2003. All capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses.

Assets capitalized, not including infrastructure assets, have an original cost of \$5,000 or more and a useful life of more than three years. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

|                       | <b>Estimated Useful<br/>Life (Years)</b> |
|-----------------------|--|
| Buildings             | 40                                       |
| Improvements          | 40                                       |
| Machinery & Equipment | 2 - 20                                   |
| Sewer Trunk Lines     | 50                                       |

Outlays for capital assets and improvements are capitalized, as projects are constructed, in accordance with the City's capitalization policy. Interest and indirect costs incurred during the construction phase of capital assets of proprietary funds are reflected in the capitalized value of the asset constructed. Depreciation/amortization expense is allocated to functions/programs and included as a direct expense in the Statement of Activities. Capital assets that are under construction or development and have not been completed are put into Construction in Progress and are presented as a capital asset not being depreciated on the Statement of Net Position. Property under capital leases is stated at the lower of present value of minimum lease payments or the fair market value at the inception of the lease. Once placed in service, such property is amortized using the straight-line method over the remaining lease term.

**H. Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Individuals employed on or before November 17, 1998 may accrue up to three weeks of vacation time. Employees who began or renewed their employment after November 17, 1998 earn vacation time as follows:

| <b>Completed Months<br/>of Service</b> | <b>Weeks Earned<br/>Per Year</b> |
|--|----------------------------------|
| 12 - 24                                | 1                                |
| 25 - 96                                | 2                                |
| 97 - 180                               | 3                                |
| Over 180                               | 4                                |

Sick leave accrues at the rate of one-half day per month with a maximum accumulation of 180 days. Upon the termination of employment, an employee is paid his/her unused vacation time.

**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements – Continued**  
**June 30, 2017**

**Note 1. Summary of Significant Accounting Policies – Continued**

**H. Compensated Absences – Continued**

The compensated absences liability attributable to the governmental activities will be liquidated primarily by the General Fund.

**I. Interfund Balances and Transfers**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "Due to/ Due from Other Funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

**J. Long-Term Liabilities**

Long-term liabilities consist of notes, and other indebtedness including liabilities associated with compensated absences and postretirement benefits.

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

In the fund financial statements, long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

**K. Property Tax**

Taxes are levied on October 1 each year and are due and payable on or before February 28 of the following year. All unpaid taxes become delinquent March 1 of the following year. The City bills and collects its own property taxes. City property tax revenues are recognized when levied. An allowance is established for delinquent taxes to the extent that their collectability is improbable.

Under the *GASB Codification of Governmental Accounting and Financial Reporting Standards, Section N50, Nonexchange Transactions*, property taxes are imposed nonexchange revenue. Assets (accounts receivable) from imposed nonexchange transactions are recorded when the City has an enforceable legal claim to the asset. The enforceable legal claim date for property taxes is the assessment date. The assessment date has been designated in the enabling legislation as of January 1. Therefore, the City has recorded the succeeding year's receivable and deferred inflow of resources for taxes assessed as of year-end that will not be received until after year-end.



**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements – Continued**  
**June 30, 2017**

**Note 1. Summary of Significant Accounting Policies – Continued**

**L. Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's participation in the public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from the City's fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Retirement Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employee Retirement Plan of TCRS. Investments are reported at fair value.

**M. Fund Balance**

The City classifies fund balances in accordance with the GASB *Codification of Governmental Accounting and Financial Reporting Standards, Section 1800.165, Fund Balance Reporting*. The following classifications describe the relative strength of the spending constraints as defined in the City's fund balance policy:

Nonspendable Fund Balance – Amounts that cannot be spent because they are either in a (a) non-spendable form, including items not expected to be converted to cash (i.e., inventories, prepaid amounts, long-term portion of loans and notes receivable and property acquired for resale), or (b) legally or contractually required to be maintained intact (i.e., principal of permanent funds).

Restricted Fund Balance – Amounts constrained to be used for a specific purpose as per external parties, constitutional provision, or enabling legislation.

Committed Fund Balance – Amounts constrained to be used for a specific purpose as per action by the Board of Commissioners (by ordinance). Amounts classified as committed are not subject to legal enforceability like restricted resources; however, they cannot be used for any other purpose unless the Board removes or changes the commitment by taking the same action it employed to impose the commitment.

Assigned Fund Balance – Amounts intended to be used by the City for a specific purpose, but are neither restricted nor committed. The intent shall be expressed by the Board of Commissioners or a designee authorized by the Board of Commissioners for a specific purpose in accordance with policy established by the Board of Commissioners. The nature of the actions necessary to remove or modify an assignment is not as rigid as required under a committed fund balance classification. It does not require formal action. This classification includes the remaining positive fund balance for all governmental funds except for the General Fund.

Unassigned Fund Balance – Amounts available for any purpose (amounts that are not nonspendable, restricted, committed or assigned) in the General Fund. It represents the resources available for future spending. This classification includes negative residual fund balances of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts. An appropriate level of unassigned fund balance should be maintained in the General Fund in order to cover unexpected expenditures and revenue shortfalls.

**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements – Continued**  
**June 30, 2017**

**Note 1. Summary of Significant Accounting Policies – Continued**

**M. Fund Balance – Continued**

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) amounts are available, it shall be the policy of the City to use the restricted amounts first as permitted under the law. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the City to use the committed amounts first, followed by the assigned amounts and then unassigned amounts.

**N. Net Position**

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Government-wide and proprietary fund net position are divided into three components:

Net Investment in Capital Assets – consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.

Restricted Net Position – consist of assets that are restricted by the City's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors (including those who have donated to the City less related liabilities and deferred inflows of resources). Restrictions from enabling legislation include the State Street Aid Fund, Solid Waste Fund, Storm Water Fund and Drug Fund.

Unrestricted – all other net position is reported in this category.

When an expense is incurred for the purpose for which both restricted and unrestricted net position are available, the City's policy is to first apply restricted resources.

**O. Contributions of Capital**

Contributions of capital in the proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction. These contributions are recognized as revenue.

**P. Estimates**

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Note 2. Cash and Investments**

The City has no formal deposit and investment policies other than those prescribed by State of Tennessee statute and explained below.

Deposits in financial institutions are required by State statute to be secured and collateralized by the institutions. The collateral must meet certain requirements and must have a total minimum market value of 105% of the value of the deposits placed in the institutions, less the amount protected by Federal Deposit Insurance Corporation insurance (FDIC). Collateral requirements are not applicable for financial institutions that participate in the State of Tennessee's collateral pool.



**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements – Continued**  
**June 30, 2017**

**Note 2. Cash and Investments – Continued**

All of the City's deposits and investments were held by financial institutions which participate in the bank collateral pool administered by the Treasurer of the State of Tennessee. Participating banks in the bank collateral pool determine the aggregate balance of their public fund accounts. The amount of collateral required to secure these public deposits must be at least 105% of the average daily balance of public deposits held. Collected securities required to be pledged by the participant banks to protect their public fund accounts are pledged to the State Treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each individual account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under the additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of custodial credit risk disclosure.

**Note 3. Property Taxes Receivable**

Gross property taxes receivable of \$937,459 (allowance for doubtful accounts is \$26,151) are summarized, by year, on the Schedule of Changes in Property Taxes Receivable on page 39 of this report.

**Note 4. Interfund Balances and Transfers**

The composition of interfund balances is as follows:

| Due To                | Due From     |                  |                  |            | Total      |
|-----------------------|--------------|------------------|------------------|------------|------------|
|                       | General Fund | Solid Waste Fund | Storm Water Fund | Sewer Fund |            |
| General Fund          | \$ -         | \$ 19,814        | \$ 33,083        | \$ 42,416  | \$ 95,313  |
| Solid Waste Fund      | -            | -                | -                | 76,214     | 76,214     |
| State Street Aid Fund | 25,893       | -                | -                | -          | 25,893     |
| Drug Fund             | 845          | -                | -                | -          | 845        |
| Storm Water Fund      | -            | -                | -                | 27,590     | 27,590     |
| Total                 | \$ 26,738    | \$ 19,814        | \$ 33,083        | \$ 146,220 | \$ 225,855 |

All balances are scheduled to be collected in the subsequent year. All balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. These amounts do not represent loans.

Interfund transfers during the year were as follows:

| Transfer To           | Transfer From |            |           |
|-----------------------|---------------|------------|-----------|
|                       | General Fund  | Sewer Fund | Total     |
| General Fund          | \$ -          | \$ 24,495  | \$ 24,495 |
| State Street Aid Fund | 27,883        | -          | 27,883    |
| Total                 | \$ 27,883     | \$ 24,495  | \$ 52,378 |

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements – Continued**  
**June 30, 2017**

**Note 5. Capital Assets**

The following is a summary of the changes in capital assets:

|  | Balance<br>6/30/2016 | Additions           | Disposals         | Balance<br>6/30/2017 |
|--|----------------------|---------------------|-------------------|----------------------|
| <b>Governmental Activities</b>             |                      |                     |                   |                      |
| Capital Assets not being Depreciated       |                      |                     |                   |                      |
| Land                                       | \$ 728,821           | \$ -                | \$ 125,020        | \$ 603,801           |
| Construction in Progress                   | 41,134               | 5,038               | -                 | 46,172               |
| Total Capital Assets not being Depreciated | <u>\$ 769,955</u>    | <u>\$ 5,038</u>     | <u>\$ 125,020</u> | <u>\$ 649,973</u>    |
| Capital Assets being Depreciated           |                      |                     |                   |                      |
| Buildings & Improvements                   | \$ 4,065,352         | \$ 15,038           | \$ -              | \$ 4,080,390         |
| Equipment & Furniture                      | 1,112,509            | 5,882               | 5,011             | 1,113,380            |
| Vehicles                                   | 1,588,061            | 239,610             | 266,882           | 1,560,789            |
| Property under Capital Lease               | 132,996              | -                   | -                 | 132,996              |
| Total Capital Assets being Depreciated     | <u>6,898,918</u>     | <u>260,530</u>      | <u>271,893</u>    | <u>6,887,555</u>     |
| Accumulated Depreciation                   |                      |                     |                   |                      |
| Buildings & Improvements                   | 1,073,768            | 195,944             | -                 | 1,269,712            |
| Equipment & Furniture                      | 674,477              | 62,219              | 5,011             | 731,685              |
| Vehicles                                   | 1,203,463            | 119,674             | 249,834           | 1,073,303            |
| Total Accumulated Depreciation             | <u>2,951,708</u>     | <u>377,837</u>      | <u>254,845</u>    | <u>3,074,700</u>     |
| <b>Total Governmental Activities, Net</b>  | <u>\$ 4,717,165</u>  | <u>\$ (112,269)</u> | <u>\$ 142,068</u> | <u>\$ 4,462,828</u>  |
| <b>Business-type Activities</b>            |                      |                     |                   |                      |
| Capital Assets not being Depreciated       |                      |                     |                   |                      |
| Land                                       | \$ 47,268            | \$ -                | \$ -              | \$ 47,268            |
| Capital Assets being Depreciated           |                      |                     |                   |                      |
| Buildings & Improvements                   | \$ 95,838            | \$ 2,016            | \$ -              | \$ 97,854            |
| Equipment & Furniture                      | 151,709              | 134,333             | 21,756            | 264,286              |
| Vehicles                                   | 243,963              | -                   | 12,750            | 231,213              |
| Sewer Collections                          | 8,575,162            | 95,686              | -                 | 8,670,848            |
| Total Capital Assets being Depreciated     | <u>9,066,672</u>     | <u>232,035</u>      | <u>34,506</u>     | <u>9,264,201</u>     |
| Accumulated Depreciation                   |                      |                     |                   |                      |
| Buildings & Improvements                   | 55,550               | 2,406               | -                 | 57,956               |
| Equipment & Furniture                      | 145,232              | 9,712               | 21,756            | 133,188              |
| Vehicles                                   | 236,820              | 3,726               | 12,750            | 227,796              |
| Sewer Collections                          | 3,450,553            | 212,865             | -                 | 3,663,418            |
| Total Accumulated Depreciation             | <u>3,888,155</u>     | <u>228,709</u>      | <u>34,506</u>     | <u>4,082,358</u>     |
| <b>Total Business-type Activities, Net</b> | <u>\$ 5,225,785</u>  | <u>\$ 3,326</u>     | <u>\$ -</u>       | <u>\$ 5,229,111</u>  |

**Depreciation Expense by Function**

|                    |                   |
|--------------------|-------------------|
| General Government | \$ 36,791         |
| Public Safety      | 84,090            |
| State Street Aid   | 144,810           |
| Parks & Recreation | 84,706            |
| Solid Waste        | 27,208            |
| Storm Water        | 232               |
|                    | <u>\$ 377,837</u> |
| Sewer              | <u>\$ 228,709</u> |



**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements – Continued**  
**June 30, 2017**

**Note 6. Pension Plan**

**A. General Information**

*Plan Description*

Employees of the City are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under *Tennessee Code Annotated* Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publically available financial report that can be obtained at [www.treasury.tn.gov/tcrs](http://www.treasury.tn.gov/tcrs).

*Benefits Provided*

*Tennessee Code Annotated* Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

*Employees Covered by Benefit Terms*

At the measurement date of June 30, 2016, the following employees were covered by the benefit terms:

|  |           |
|--|-----------|
| Inactive employees or beneficiaries currently receiving benefits | 5         |
| Inactive employees entitled to but not yet receiving benefits    | 62        |
| Active employees   | 30        |
|  | <u>97</u> |

*Contributions*

Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute 5 percent of salary. The City makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2017, the contributions for the City were \$55,544 based on a rate of 4.44 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept the City's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contribution (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

**B. Net Pension Liability (Asset)**

The City's net pension liability (asset) was measured as of June 30, 2016, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements – Continued**  
**June 30, 2017**

**Note 6. Pension Plan – Continued**

**B. Net Pension Liability (Asset) – Continued**

*Actuarial Assumptions*

The total pension liability as of June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |   |
|---------------------------|---|
| Inflation                 | 3%  |
| Salary Increases          | Graded salary ranges from 8.97% to 3.71% based on age, including inflation, averaging 4.25% |
| Investment Rate of Return | 7.5%, net of investment expense, including inflation  |

Mortality rates were based on actual experience from the June 30, 2012 actuarial experience study adjusted for some of the expected future improvement in life expectancy.

The actuarial assumptions used in the June 30, 2016 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2008 through June 30, 2012. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2012 actuarial experience study by considering the following three techniques: (1) the 25-year historical return of the TCRS at June 30, 2012, (2) the historical market returns of asset classes from 1926 to 2012 using the TCRS investment policy asset allocation, and (3) capital market projections that were utilized as a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. Four sources of capital market projections were blended and utilized in the third technique. The blended capital market projection established the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding inflation of 3 percent. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| <b>Asset Class</b>                    | <b>Long-Term Expected<br/>Real Rate of Return</b> | <b>Target<br/>Allocation</b> |
|---------------------------------------|---|------------------------------|
| U.S. Equity                           | 6.46%   | 33%                          |
| Developed Market International Equity | 6.26%   | 17%                          |
| Emerging Market International Equity  | 6.40%   | 5%                           |
| Private Equity and Strategic Lending  | 4.61%   | 8%                           |
| U.S. Fixed Income                     | 0.98%   | 29%                          |
| Real Estate                           | 4.73%   | 7%                           |
| Short-Term Securities                 | 0.00%   | 1%                           |
|                                       |   | <u>100%</u>                  |

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.5 percent based on a blending of the three factors described above.



**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements – Continued**  
**June 30, 2017**

**Note 6. Pension Plan – Continued**

**B. Net Pension Liability (Asset) – Continued**

*Discount Rate*

The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the City will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**C. Changes in the Net Pension Liability (Asset)**

|   | Increase (Decrease)               |                                       |   |
|---|-----------------------------------|---------------------------------------|---|
|   | Total Pension<br>Liability<br>(a) | Plan Fiduciary<br>Net Position<br>(b) | Net Pension<br>Liability (Asset)<br>(a) - (b) |
| <b>Balance at 6/30/15</b>                                     | \$ 1,637,636                      | \$ 1,849,314                          | \$ (211,678)                                  |
| <b>Changes for the Year:</b>                                  |                                   |                                       |   |
| Service Cost  | 66,194                            | -                                     | 66,194  |
| Interest  | 126,671                           | -                                     | 126,671                                       |
| Differences Between Expected and Actual Experience            | (31,787)                          | -                                     | (31,787)                                      |
| Contributions - Employer                                      | -                                 | 54,230                                | (54,230)                                      |
| Contributions - Employee                                      | -                                 | 61,070                                | (61,070)                                      |
| Net Investment Income   | -                                 | 50,162                                | (50,162)                                      |
| Benefit Payments, Including Refunds of Employee Contributions | (29,754)                          | (29,754)                              | -   |
| Administrative Expense  | -                                 | (2,387)                               | 2,387   |
| <b>Net Changes</b>  | <u>131,324</u>                    | <u>133,321</u>                        | <u>(1,997)</u>                                |
| <b>Balance at 6/30/16</b>                                     | <u>\$ 1,768,960</u>               | <u>\$ 1,982,635</u>                   | <u>\$ (213,675)</u>                           |

*Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate*

The following presents the net pension liability (asset) of the City calculated using the discount rate of 7.5 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

|                               | 1% Decrease<br>(6.5%) | Current<br>Discount Rate<br>(7.5%) | 1% Increase<br>(8.5%) |
|-------------------------------|-----------------------|------------------------------------|-----------------------|
| Net Pension Liability (Asset) | \$ 27,862             | \$ (213,675)                       | \$ (413,159)          |

**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements – Continued**  
**June 30, 2017**

**Note 6. Pension Plan – Continued**

**D. Negative Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

*Negative Pension Expense*

For the year ended June 30, 2017, the City recognized negative pension expense of \$27,965.

*Deferred Outflows of Resources and Deferred Inflows of Resources*

For the year ended June 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|--|---|--|
| Differences Between Expected and Actual Experience                               | \$ 28,729                                     | \$ 142,163                               |
| Net Difference Between Projected and Actual Earnings of Pension Plan Investments | 65,965  | -  |
| Contributions Subsequent to the Measurement Date of June 30, 2016                | 55,544  | (Not applicable)                         |
|  | <u>\$ 150,238</u>                             | <u>\$ 142,163</u>                        |

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2016," will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Year Ended June 30,</u> | <u>Amount</u> |
|----------------------------|---------------|
| 2018                       | \$ (20,330)   |
| 2019                       | (20,330)      |
| 2020                       | 7,193         |
| 2021                       | (8,703)       |
| 2022                       | (5,298)       |
| Thereafter                 | -             |

In the table shown above, positive amounts will increase pension expense while negative amount will decrease pension expense.

**E. Payable to the Pension Plan**

At June 30, 2017, the City had no payable balances for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2017.



**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements – Continued**  
**June 30, 2017**

**Note 7. Long-Term Debt**

**A. Governmental Activities**

The following is a summary of changes to long-term liabilities in the Governmental activities during the year:

|                      | <u>Balance<br/>6/30/2016</u> | <u>Additions</u>  | <u>Reductions</u> | <u>Balance<br/>6/30/2017</u> | <u>Due Within<br/>1 Year</u> |
|----------------------|------------------------------|-------------------|-------------------|------------------------------|------------------------------|
| Compensated Absences | \$ 42,448                    | \$ 41,513         | \$ 42,448         | \$ 41,513                    | \$ 41,513                    |
| Notes Payable        | \$ 749,654                   | \$ 390,782        | \$ 119,000        | \$ 1,021,436                 | \$ 157,842                   |
| Capital Lease        | 98,681                       | -                 | 33,678            | 65,003                       | 31,984                       |
| Totals               | <u>\$ 848,335</u>            | <u>\$ 390,782</u> | <u>\$ 152,678</u> | <u>\$ 1,086,439</u>          | <u>\$ 189,826</u>            |

Long-term debt and obligations payable are comprised of the following:

|   |                   |
|---|-------------------|
| Note Payable to a Bank for the Community Center, Original Amount of \$1.4 million, Bearing Interest at LIBOR plus 1.152% Per Annum, Payable in Monthly Installments of \$12,102, with the Final Payment Due March 2022.   | \$ 630,654        |
| Capital Lease Payable to a Bank for Four Dodge Charger Police Vehicles, Original Amount of \$132,996, Bearing Interest at 3.4% Per Annum, Payable in Annual Installments of \$34,240 with the Final Payment Due August 2018.  | 65,003            |
| Note Payable to a Bank for a Fire Engine, Original Amount of \$390,782, Bearing Interest at 2.88% Per Annum, Payable in Annual Installments Between \$34,277 and \$44,257, with the Final Payment Due July 2027. The Fire Engine is Under Construction at Year-end. | <u>390,782</u>    |
|   | 1,086,439         |
| Less Current Portion  | <u>(189,826)</u>  |
| Total Governmental Activities Long-Term Debt  | <u>\$ 896,613</u> |

Below is a condensed government-wide schedule of maturities for notes payable. A detailed Schedule of Long-term Debt, Principal, and Interest Requirements are included on page 38 of this report.

|                            | <b>Total</b>        |                   |
|----------------------------|---------------------|-------------------|
| <u>Year Ended June 30,</u> | <u>Principal</u>    | <u>Interest</u>   |
| 2018                       | \$ 155,549          | \$ 35,166         |
| 2019                       | 195,600             | 28,329            |
| 2020                       | 168,490             | 21,246            |
| 2021                       | 174,616             | 15,091            |
| 2022                       | 144,547             | 8,823             |
| 2023-2027                  | 203,380             | 18,420            |
| 2028                       | 44,257              | -                 |
| Total                      | <u>\$ 1,086,439</u> | <u>\$ 127,075</u> |

**CITY OF MILLERSVILLE, TENNESSEE**  
**Notes to Financial Statements – Continued**  
**June 30, 2017**

**Note 7. Long-Term Debt – Continued**

**B. Business-type Activities**

The following is a summary of changes to long-term debt in the Business-type activities during the year:

|                      | <u>Balance</u><br><u>6/30/2016</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance</u><br><u>6/30/2017</u> | <u>Due Within</u><br><u>1 Year</u> |
|----------------------|------------------------------------|------------------|-------------------|------------------------------------|------------------------------------|
| Compensated Absences | \$ 3,551                           | \$ 6,668         | \$ 3,551          | \$ 6,668                           | \$ 6,668                           |

**Note 8. Deferred Compensation Plan**

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency. The plan does allow loans. The plan's investments are held in trust by TCRS. The City does not match employee deferrals.

**Note 9. Contracts**

The City has contracts and/or agreements with the City of Goodlettsville, Department of Water Services of Metropolitan Nashville, Nashville Electric Service, Cumberland Electric Membership Corporation, Piedmont Natural Gas, White House Utility District and Waste Industries to provide utility and solid waste services in Sumner and Robertson counties. These providers, with the exception of Waste Industries, are sole-source suppliers for utility services. The City is a member of the Cumberland River Water Improvement Authority, a regional wastewater authority.

**Note 10. Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in the Tennessee Municipal League Risk Management Pool (TMLRMP), a public entity risk pool currently operating as a common risk management and insurance program for municipalities. The City pays an annual premium to the TMLRMP for its insurance coverage. The TMLRMP is self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Settled claims of the City have not exceeded coverage in any of the past three fiscal years.

CITY OF MILLERSVILLE, TENNESSEE  
Required Supplementary Information\*\*  
Schedule of Changes in Net Pension Liability (Asset) and  
Related Ratios Based on Participation in the  
Public Employee Pension Plan of TCRS  
Last Fiscal Year ending June 30,

|   | 2014                | 2015                | 2016                |
|---|---------------------|---------------------|---------------------|
| <b>Total Pension Liability (Asset)</b>  |                     |                     |                     |
| Service Cost  | \$ 72,983           | \$ 66,903           | \$ 66,194           |
| Interest  | 122,231             | 115,238             | 126,671             |
| Changes in Benefit Terms  | -                   | -                   | -                   |
| Differences Between Actual & Expected Experience  | (202,428)           | 43,093              | (31,787)            |
| Change of Assumptions   | -                   | -                   | -                   |
| Benefit Payments, Including Refunds of Employee Contributions                             | (45,473)            | (114,401)           | (29,754)            |
| <b>Net Change in Total Pension Liability</b>  | <b>(52,687)</b>     | <b>110,833</b>      | <b>131,324</b>      |
| <b>Total Pension Liability (Asset) - Beginning</b>  | <b>1,579,490</b>    | <b>1,526,803</b>    | <b>1,637,636</b>    |
| <b>Total Pension Liability (Asset) - Ending (a)</b>                                       | <b>\$ 1,526,803</b> | <b>\$ 1,637,636</b> | <b>\$ 1,768,960</b> |
| <br><b>Plan Fiduciary Net Position</b>  |                     |                     |                     |
| Contributions - Employer  | \$ 60,091           | \$ 50,556           | \$ 54,230           |
| Contributions - Employee  | 59,145              | 56,933              | 61,071              |
| Net Investment Income   | 251,222             | 55,381              | 50,162              |
| Benefit Payments, Including Refunds of Employee Contributions                             | (45,473)            | (114,401)           | (29,754)            |
| Administrative Expense  | (1,108)             | (1,472)             | (2,387)             |
| <b>Net Change in Plan Fiduciary Net Position</b>  | <b>323,877</b>      | <b>46,997</b>       | <b>133,322</b>      |
| <b>Plan Fiduciary Net Position - Beginning</b>  | <b>1,478,440</b>    | <b>1,802,316</b>    | <b>1,849,313</b>    |
| <b>Plan Fiduciary Net Position - Ending (b)</b>   | <b>\$ 1,802,316</b> | <b>\$ 1,849,313</b> | <b>\$ 1,982,635</b> |
| <br><b>Net Pension Liability (Asset) - Ending (a) - (b)</b>                               | <b>\$ (275,513)</b> | <b>\$ (211,677)</b> | <b>\$ (213,675)</b> |
| <br><b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability (Asset)</b> | <b>118.05%</b>      | <b>112.93%</b>      | <b>112.08%</b>      |
| <br><b>Covered Payroll</b>  | <b>\$ 1,182,887</b> | <b>\$ 1,138,659</b> | <b>\$ 1,221,399</b> |
| <br><b>Net Pension Liability (Asset) as a Percentage of Covered Payroll</b>               | <b>(23.29%)</b>     | <b>(18.59%)</b>     | <b>(17.49%)</b>     |

\*\* GASB 68 requires a 10-year schedule for this data to be presented *with the implementation of GASB 68*. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from TCRS GASB website for prior years' data, if needed.



CITY OF MILLERSVILLE, TENNESSEE  
Required Supplementary Information\*\*  
Schedule of Contributions  
Based on Participation in the Public Employee Pension Plan of TCRS  
Last Fiscal Year ending June 30,

|  | 2014         | 2015         | 2016         | 2017         |
|--|--------------|--------------|--------------|--------------|
| Actuarially Determined Contribution                                  | \$ 60,091    | \$ 50,556    | \$ 54,230    | \$ 55,544    |
| Contributions in Relation to the Actuarially Determined Contribution | 60,091       | 50,556       | 54,230       | 55,544       |
| Contribution Deficiency (Excess)                                     | \$ -         | \$ -         | \$ -         | \$ -         |
| Covered Payroll  | \$ 1,182,887 | \$ 1,138,659 | \$ 1,221,399 | \$ 1,250,479 |
| Contributions as a Percentage of Covered Payroll                     | 5.08%        | 4.44%        | 4.44%        | 4.44%        |

\*\* GASB 68 requires a 10-year schedule for this data to be presented with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from TCRS GASB website for prior years' data, if needed.

**Notes to Schedule**

*Valuation Date:* Actuarially determined contribution rates for 2017 were calculated based on the June 30, 2015 actuarial valuation.

*Methods and Assumptions Used to Determine Contribution Rates:*

|                               |  |
|-------------------------------|--|
| Actuarial Cost Method         | Entry Age Normal   |
| Amortization Method           | Level dollar, closed (not to exceed 20 years)  |
| Remaining Amortization Period | Various  |
| Asset Valuation               | 10-year smoothed within a 20 percent corridor to market value  |
| Inflation                     | 3.0 percent  |
| Salary Increases              | Graded salary ranges from 8.97 to 3.71 percent based on age, including inflation, averaging 4.25 percent |
| Investment Rate of Return     | 7.5 percent, net of investment expense, including inflation  |
| Retirement Age                | Pattern of retirement determined by experience study   |
| Mortality                     | Customized table based on actual experience including an adjustment for some anticipated improvement     |
| Cost of Living Adjustments    | Not provided   |

CITY OF MILLERSVILLE, TENNESSEE  
Combining Balance Sheet  
Non-major Governmental Funds  
June 30, 2017

|                                      | Special Revenue Funds  |                  |                     | Total<br>Non-major<br>Governmental<br>Funds |
|--------------------------------------|------------------------|------------------|---------------------|---|
|                                      | State<br>Street<br>Aid | Drug<br>Fund     | Storm Water<br>Fund |   |
| <b>Assets</b>                        |                        |                  |                     |   |
| Cash                                 | \$ 398,947             | \$ 50,483        | \$ 32,925           | \$ 482,355                                  |
| Receivables, Net                     | -                      | -                | 21,727              | 21,727                                      |
| Due From Other Funds                 | 25,893                 | 845              | 27,590              | 54,328                                      |
| Inventory                            | 2,630                  | -                | -                   | 2,630                                       |
| Restricted Cash                      | -                      | 10,979           | -                   | 10,979                                      |
| Total Assets                         | <u>\$ 427,470</u>      | <u>\$ 62,307</u> | <u>\$ 82,242</u>    | <u>\$ 572,019</u>                           |
| <b>Liabilities and Fund Balances</b> |                        |                  |                     |   |
| <b>Liabilities</b>                   |                        |                  |                     |   |
| Accounts Payable                     | \$ 4,674               | \$ -             | \$ 12,481           | \$ 17,155                                   |
| Due To Other Funds                   | -                      | -                | 33,083              | 33,083                                      |
| Other Current Liabilities            | -                      | 10,979           | -                   | 10,979                                      |
| Total Liabilities                    | <u>4,674</u>           | <u>10,979</u>    | <u>45,564</u>       | <u>61,217</u>                               |
| <b>Fund Balances</b>                 |                        |                  |                     |   |
| Nonspendable - Inventory             | 2,630                  | -                | -                   | 2,630                                       |
| Restricted For:                      |                        |                  |                     |   |
| State Street Aid                     | 420,166                | -                | -                   | 420,166                                     |
| Drug Education and Investigations    | -                      | 51,328           | -                   | 51,328                                      |
| Storm Water                          | -                      | -                | 36,678              | 36,678                                      |
| Total Fund Balances                  | <u>422,796</u>         | <u>51,328</u>    | <u>36,678</u>       | <u>510,802</u>                              |
| Total Liabilities and Fund Balances  | <u>\$ 427,470</u>      | <u>\$ 62,307</u> | <u>\$ 82,242</u>    | <u>\$ 572,019</u>                           |

See independent auditor's report.

CITY OF MILLERSVILLE, TENNESSEE  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Non-major Governmental Funds  
For the Year Ended June 30, 2017

|   | Special Revenue Funds  |                  |                     | Total<br>Non-major<br>Governmental<br>Funds |
|---|------------------------|------------------|---------------------|---|
|   | State<br>Street<br>Aid | Drug<br>Fund     | Storm Water<br>Fund |   |
| <b>Revenues</b>   |                        |                  |                     |   |
| Licenses and Permits                                      | \$ -                   | \$ -             | \$ 1,150            | \$ 1,150                                    |
| Drug and Gambling Revenue                                 | -                      | 43,454           | -                   | 43,454                                      |
| Intergovernmental Revenues                                | 188,060                | -                | -                   | 188,060                                     |
| Charges for Services                                      | -                      | -                | 154,018             | 154,018                                     |
| Interest Income   | 494                    | 40               | 52                  | 586   |
| Miscellaneous Revenues                                    | -                      | 40               | 650                 | 690   |
| Total Revenues  | <u>188,554</u>         | <u>43,534</u>    | <u>155,870</u>      | <u>387,958</u>                              |
| <b>Expenditures</b>                                       |                        |                  |                     |   |
| Current:  |                        |                  |                     |   |
| State Street Aid  | 85,791                 | -                | -                   | 85,791                                      |
| Drug Fund   | -                      | 16,789           | -                   | 16,789                                      |
| Storm Water   | -                      | -                | 144,900             | 144,900                                     |
| Capital Outlay  | 7,054                  | -                | 14,595              | 21,649                                      |
| Total Expenditures  | <u>92,845</u>          | <u>16,789</u>    | <u>159,495</u>      | <u>269,129</u>                              |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>95,709</u>          | <u>26,745</u>    | <u>(3,625)</u>      | <u>118,829</u>                              |
| <b>Other Financing Sources (Uses)</b>                     |                        |                  |                     |   |
| Transfers In  | 27,883                 | -                | -                   | 27,883                                      |
| Proceeds from Sale of Capital Assets                      | 953                    | -                | -                   | 953   |
| Total Other Financing Sources (Uses)                      | <u>28,836</u>          | <u>-</u>         | <u>-</u>            | <u>28,836</u>                               |
| <b>Net Change in Fund Balances</b>                        | <u>124,545</u>         | <u>26,745</u>    | <u>(3,625)</u>      | <u>147,665</u>                              |
| <b>Fund Balances - June 30, 2016</b>                      | <u>298,251</u>         | <u>24,583</u>    | <u>40,303</u>       | <u>363,137</u>                              |
| <b>Fund Balances - June 30, 2017</b>                      | <u>\$ 422,796</u>      | <u>\$ 51,328</u> | <u>\$ 36,678</u>    | <u>\$ 510,802</u>                           |

See independent auditor's report.



## CITY OF MILLERSVILLE, TENNESSEE

|   | State Street Aid Fund |                  |                              | Drug Fund |                  |                              | Storm Water Fund |                  |                              |
|---|-----------------------|------------------|------------------------------|-----------|------------------|------------------------------|------------------|------------------|------------------------------|
|   | Budgeted              | Original & Final | Variance Positive (Negative) | Budgeted  | Original & Final | Variance Positive (Negative) | Budgeted         | Original & Final | Variance Positive (Negative) |
| Revenues  |                       |                  |                              |           |                  |                              |                  |                  |                              |
| Licenses and Permits                                      | \$ -                  | \$ -             | \$ -                         | \$ -      | \$ -             | \$ -                         | \$ 5,500         | \$ 5,500         | \$ 1,150                     |
| Drug and Gambling Revenue                                 | -                     | -                | -                            | -         | -                | -                            | -                | -                | -                            |
| Intergovernmental Revenues                                | 175,500               | 175,500          | 12,560                       | 10,000    | 10,000           | 33,454                       | -                | -                | -                            |
| Charges for Services                                      | -                     | -                | -                            | -         | -                | -                            | 193,464          | 193,464          | 154,018                      |
| Interest Income   | -                     | -                | 494                          | 30        | 30               | 10                           | 20               | 20               | 52                           |
| Miscellaneous Revenues                                    | -                     | -                | -                            | -         | -                | 40                           | -                | -                | 650                          |
| Total Revenues  | 175,500               | 175,500          | 13,054                       | 10,030    | 10,030           | 33,504                       | 198,984          | 198,984          | 155,870                      |
| Expenditures  |                       |                  |                              |           |                  |                              |                  |                  |                              |
| Current:  |                       |                  |                              |           |                  |                              |                  |                  |                              |
| Salaries and Benefits                                     | 26,989                | 26,989           | 28,278                       | -         | -                | -                            | 143,116          | 143,116          | 111,395                      |
| General and Administrative                                | 448                   | 448              | 1,265                        | 20        | 20               | 2,472                        | 7,723            | 7,723            | 5,086                        |
| Contractual Services                                      | 10,000                | 10,000           | 7,832                        | -         | -                | -                            | 25,000           | 25,000           | 24,837                       |
| Supplies and Miscellaneous                                | 47,300                | 47,300           | 44,688                       | 23,500    | 23,500           | 14,317                       | 4,100            | 4,100            | 3,471                        |
| Repairs and Maintenance                                   | 4,000                 | 4,000            | 3,748                        | -         | -                | -                            | 1,500            | 1,500            | 111                          |
| Capital Outlay  | -                     | 10,076           | 7,054                        | -         | -                | -                            | 10,000           | 10,000           | 14,595                       |
| Total Expenditures  | 88,737                | 98,813           | 92,845                       | 23,520    | 23,520           | 16,789                       | 191,439          | 191,439          | 159,495                      |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 86,763                | 76,687           | 95,709                       | (13,490)  | (13,490)         | 26,745                       | 7,545            | 7,545            | (3,625)                      |
| Other Financing Sources (Uses)                            |                       |                  |                              |           |                  |                              |                  |                  |                              |
| Transfers In  | 26,989                | 26,989           | 27,883                       | -         | -                | -                            | -                | -                | -                            |
| Proceeds from Sale of Capital Assets                      | -                     | -                | 953                          | -         | -                | -                            | -                | -                | -                            |
| Total Other Financing Sources (Uses)                      | 26,989                | 26,989           | 28,836                       | -         | -                | -                            | -                | -                | -                            |
| Net Change in Fund Balances                               | 113,752               | 103,676          | 124,545                      | (13,490)  | (13,490)         | 26,745                       | 7,545            | 7,545            | (3,625)                      |
| Fund Balances - June 30, 2016                             | 298,251               | 298,251          | 298,251                      | 24,583    | 24,583           | 24,583                       | 40,303           | 40,303           | 40,303                       |
| Fund Balances - June 30, 2017                             | \$ 412,003            | \$ 401,927       | \$ 422,796                   | \$ 11,093 | \$ 11,093        | \$ 51,328                    | \$ 47,848        | \$ 47,848        | \$ 36,678                    |

CITY OF MILLERSVILLE, TENNESSEE  
Schedule of Expenditures of Federal Awards and State Financial Assistance  
For the Year Ended June 30, 2017

| Grantor / Pass-Through Grantor   | Program Name  | CFDA<br>Number | Contract<br>Number | Expenditures      |
|--|---|----------------|--------------------|-------------------|
| <u>Federal Awards</u>  |   |                |                    |                   |
| Department of Defense /<br>Tennessee Department of General Services,<br>Law Enforcement Support Office | Section 1033 Excess Property Program, Non-cash Assistance | 12.U01         | N/A                | \$ 178,790        |
| Total Federal Awards and State Financial Assistance  |   |                |                    | <u>\$ 178,790</u> |

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance summarized the expenditures of the City of Millersville, Tennessee, under programs of the federal and state governments for the year ended June 30, 2017. The schedule is presented using the modified accrual basis of accounting.

**Note 2. Loans Outstanding**

None. An agreement under CFDA Number 66.458 was executed during the year; however, no draws have been made under the agreement as of June 30, 2017.

**Note 3. Indirect Cost Rate**

The City has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

CITY OF MILLERSVILLE, TENNESSEE  
Schedule of Long-Term Debt, Principal, and Interest Requirements  
By Fiscal Year  
For the Year Ended June 30, 2017

| Fiscal Year<br>Ended<br>June 30, | Governmental Activities                  |           |  |          |   |           |              |            |
|----------------------------------|--|-----------|--|----------|---|-----------|--------------|------------|
|                                  | Regions Note Payable<br>Community Center |           | Magnolia Bank, Inc.<br>Police Vehicles |          | First Tennessee Note<br>Payable Fire Engine |           | Total        |            |
|                                  | Principal                                | Interest  | Principal                              | Interest | Principal                                   | Interest  | Principal    | Interest   |
| 2018                             | \$ 123,565                               | \$ 21,655 | \$ 31,984                              | \$ 2,256 | \$ -  | \$ 11,255 | \$ 155,549   | \$ 35,166  |
| 2019                             | 128,304                                  | 16,915    | 33,019                                 | 1,147    | 34,277                                      | 10,267    | 195,600      | 28,329     |
| 2020                             | 133,226                                  | 11,994    | -                                      | -        | 35,264                                      | 9,252     | 168,490      | 21,246     |
| 2021                             | 138,336                                  | 6,884     | -                                      | -        | 36,280                                      | 8,207     | 174,616      | 15,091     |
| 2022                             | 107,223                                  | 1,691     | -                                      | -        | 37,324                                      | 7,132     | 144,547      | 8,823      |
| 2023                             | -  | -         | -                                      | -        | 38,399                                      | 6,026     | 38,399       | 6,026      |
| 2024                             | -  | -         | -                                      | -        | 39,505                                      | 4,888     | 39,505       | 4,888      |
| 2025                             | -  | -         | -                                      | -        | 40,643                                      | 3,718     | 40,643       | 3,718      |
| 2026                             | -  | -         | -                                      | -        | 41,814                                      | 2,513     | 41,814       | 2,513      |
| 2027                             | -  | -         | -                                      | -        | 43,019                                      | 1,275     | 43,019       | 1,275      |
| 2028                             | -  | -         | -                                      | -        | 44,257                                      | -         | 44,257       | -          |
| Total                            | \$ 630,654                               | \$ 59,139 | \$ 65,003                              | \$ 3,403 | \$ 390,782                                  | \$ 64,533 | \$ 1,086,439 | \$ 127,075 |

See independent auditor's report.



CITY OF MILLERSVILLE, TENNESSEE  
Schedule of Changes in Property Taxes Receivable  
June 30, 2017

| Year<br>of Levy | Property Tax<br>Receivable<br>Balance<br>6/30/2016 | Property Tax<br>Levied | Anticipated<br>Current Year<br>Levy | Abatements<br>and<br>Adjustments | Collections       | Write-Offs      | Property Tax<br>Receivable<br>Balance<br>6/30/2017 |
|-----------------|--|------------------------|-------------------------------------|----------------------------------|-------------------|-----------------|--|
| 2017            | \$ -   | \$ -                   | \$ 853,455                          | \$ -                             | \$ -              | \$ -            | \$ 853,455   |
| 2016            | 715,586 *  | 943 *                  | -                                   | -                                | 680,562           | -               | 35,967   |
| 2015            | 34,177   | -                      | -                                   | -                                | 22,078            | -               | 12,099   |
| 2014            | 12,360   | -                      | -                                   | -                                | 4,098             | -               | 8,262  |
| 2013            | 6,251  | -                      | -                                   | -                                | 1,083             | -               | 5,168  |
| 2012            | 5,016  | -                      | -                                   | -                                | 205               | -               | 4,811  |
| 2011            | 3,663  | -                      | -                                   | -                                | 189               | -               | 3,474  |
| 2010            | 3,304  | -                      | -                                   | -                                | 274               | -               | 3,030  |
| 2009            | 4,319  | -                      | -                                   | -                                | 274               | -               | 4,045  |
| 2008            | 3,200  | -                      | -                                   | -                                | 199               | -               | 3,001  |
| 2007            | 4,147  | -                      | -                                   | -                                | -                 | -               | 4,147  |
| 2006            | 2,783  | -                      | -                                   | -                                | -                 | 2,783           | -  |
| Totals          | <u>\$ 794,806</u>                                  | <u>\$ 943</u>          | <u>\$ 853,455</u>                   | <u>\$ -</u>                      | <u>\$ 708,962</u> | <u>\$ 2,783</u> | <u>\$ 937,459</u>                                  |

\*This represents the anticipated levy in the prior year adjusted to the actual levy in the current year.

CITY OF MILLERSVILLE, TENNESSEE  
Schedule of Property Tax Rates and Assessments  
Last Ten Fiscal Years

| <u>Year of<br/>Levy</u> | <u>Fiscal<br/>Year</u> | <u>Tax Rate<br/>Per \$100<br/>Sumner</u> | <u>Tax Rate<br/>Per \$100<br/>Robertson</u> | <u>Tax<br/>Assessment</u> |
|-------------------------|------------------------|--|---|---------------------------|
| 2017                    | 2018                   | 1.0000                                   | 1.0000                                      | * \$ 853,455              |
| 2016                    | 2017                   | 0.8443                                   | 0.8443                                      | \$ 715,586                |
| 2015                    | 2016                   | 0.8443                                   | 0.8443                                      | \$ 712,874                |
| 2014                    | 2015                   | 0.8443                                   | 0.8443                                      | \$ 711,850                |
| 2013                    | 2014                   | 0.8113                                   | 0.8113                                      | \$ 707,765                |
| 2012                    | 2013                   | 0.7992                                   | 0.8248                                      | \$ 709,237                |
| 2011                    | 2012                   | 0.7992                                   | 0.8248                                      | \$ 705,002                |
| 2010                    | 2011                   | 0.7992                                   | 0.8248                                      | \$ 706,015                |
| 2009                    | 2010                   | 0.7992                                   | 0.8248                                      | \$ 705,162                |
| 2008                    | 2009                   | 0.8600                                   | 0.8600                                      | \$ 694,830                |

\* Anticipated Levy as of June 30, 2017

**CITY OF MILLERSVILLE, TENNESSEE**  
**Utility Rate Structure and Number of Customers**  
**For the Year Ended June 30, 2017**

At June 30, 2017, the rate structure for the City of Millersville's Sewer Fund was as follows:

Residential (per billing cycle)

|                        |                          |
|------------------------|--------------------------|
| First 1,500 Gallons    | \$14.54 (minimum bill)   |
| All Over 1,500 Gallons | \$6.02 per 1,000 gallons |
| Household on Well      | \$31.68 flat rate        |

Commercial (per billing cycle)

|                        |                          |
|------------------------|--------------------------|
| First 1,500 Gallons    | \$14.54 (minimum bill)   |
| All Over 1,500 Gallons | \$6.02 per 1,000 gallons |

|                                |                          |
|--------------------------------|--------------------------|
| Motels, Hotels and Campgrounds | \$9.55 per 1,000 gallons |
|--------------------------------|--------------------------|

At June 30, 2017, the sewer system had approximately 2,342 customers.



**Internal Control and Compliance Section**

# BLANKENSHIP CPA GROUP, PLLC

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

To the Members of the City Commission  
City of Millersville, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Millersville (the City), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 6, 2018.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Blankenship CPA Group, PLLC

April 6, 2018



City of Millersville  
Schedule of Prior Year Findings  
For the Year Ended June 30, 2017

**Financial Statement Findings**

| <b>Finding Number</b> | <b>Finding Title</b>                     | <b>Status</b> |
|-----------------------|--|---------------|
| 2016-001              | Internal Control Policies and Procedures | Corrected     |

**Federal Award Findings and Questioned Costs**

| <b>Finding Number</b> | <b>Finding Title</b> | <b>Status</b> |
|-----------------------|----------------------|---------------|
| N/A                   | N/A                  | N/A           |

**CITY OF MILLERSVILLE, TENNESSEE**

**ORDINANCE 18-693**

**AN ORDINANCE TO REZONE 2044 WILSON LANE, ROBERTSON COUNTY MAP 125 PARCEL 226.00, FROM RESIDENTIAL R-1 AND COMMERCIAL C-3 TO RESIDENTIAL R-5 AND COMMERCIAL C-3; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, a single parcel of land, identified as Robertson County Map 125 Parcel 226.00, is currently zoned a mixture of Residential District R-1 and Commercial District C-3; and

**WHEREAS**, the owner of this parcel requests the City rezone certain portions of this property to Residential R-5 and Commercial C-3; and

**WHEREAS**, the proposed zoning designations are complimentary to other zoning designations in the vicinity; and

**WHEREAS**, it is in the City of Millersville's best interest to rezone this particular parcel to allow for the highest and best use; and

**WHEREAS**, the Planning Commission voted by majority to recommend to the City Commission the rezoning of this parcel to Residential R-5 and Commercial C-3 on October 10, 2017.

**NOW THEREFORE, BE IT ORDAINED** by the Board of Commissioners of the City of Millersville, Tennessee, that:

**SECTION 1.** The single parcel within the City of Millersville, Tennessee specifically identified by 2044 Wilson Lane, Robertson County Map 125 Parcel 226.00 is hereby rezoned from Residential R-1 and Commercial C-3 to Residential R-5 and Commercial C-3. (Legal Descriptions of each respective portion of the parcel attached hereto as part of the Ordinance)

**SECTION 2.** This Ordinance shall become effective immediately upon passage, the public welfare requiring it.

Passed First Reading: \_\_\_\_\_

Public Hearing: \_\_\_\_\_

Passed Second Reading: \_\_\_\_\_

BOARD OF COMMISSIONERS

By: \_\_\_\_\_  
Timothy F. Lassiter, Mayor

Attest:

By: \_\_\_\_\_  
Holly L. Murphy, City Recorder

Approved as to form and legality:

By: \_\_\_\_\_  
Robert G. Wheeler, Jr., City Attorney



### **Legal Descriptions for portions of RC Map 125 Parcel 226.00**

These descriptions were prepared solely for the purposes for re-zoning and are based on the J.W. Nash Subdivision, dated June 06, 1999, of record in Plat Book 11, Page 46 in the Register's Office of Robertson County, Tennessee. No surveying was conducted in the preparation of the descriptions and these descriptions should not be relied upon for property conveyance.

#### **Augustino Lot 2 Portion 2A (Cycle Lane), Proposed Commercial C-3 Zoning**

Being a portion of Lot 2 of the J.W. Nash Subdivision of Robertson County, Tennessee, conveyed to Bridgett Augustino by deed of record in Record Book 1652, Page 296, in the Register's office of Robertson County Tennessee, and being more particular described as follows:

BEGINNING at the northwest corner of Lot 2 of the J.W. Nash Subdivision, of which the herein described property is a portion of and reported as an iron pin on the subdivision plat, and being in the south line of Cycle Lane; runs thence with Cycle Lane South 69 Degrees 53 Minutes 35 Seconds East, 311.39 Feet to the northeast corner of Lot 2, reported as an iron pin on subdivision plat; thence with the east line of Lot 2 South 21 Degrees 35 Minutes 30 Seconds West, 99.04 Feet to a fence post as reported on the subdivision plat; thence North 84 Degrees 17 Minutes 59 Seconds West, passing through an eastern corner of Lot 2, reported as a fence post, for a total distance of 295.46 Feet to the west line of Lot 2; thence with the west line of Lot 2 North 12 Degrees 37 Minutes 34 Seconds East, 174.00 Feet to the Point of Beginning and containing **0.94 acres more or less**, as described by Ryan W. Beasley, Tennessee Registered Land Surveyor 2821, of L.I. Smith and Associates, 1100 Lebanon Pike, Suite 105, Nashville, TN 37211, on March 30, 2018. Record bearings are based upon the plat of record in Plat Book 11, Page 46.

#### **Augustino Lot 2 Portion 2B (Wilson Lane), Proposed Residential R-5 Zoning**

Being a portion of Lot 2 of the J.W. Nash Subdivision of Robertson County, Tennessee, conveyed to Bridgett Augustino by deed of record in Record Book 1652, Page 296, in the Register's office of Robertson County Tennessee, and being more particular described as follows:

BEGINNING at the southwest corner of Lot 2 of the J.W. Nash Subdivision, of which the herein described property is a portion of and reported as a fence post on the subdivision plat, and being in the north line of Wilson Lane; runs thence with the east line of Lot 2 North 12 Degrees 37 Minutes 34 Seconds East, 169.04 Feet; thence leaving the west line of Lot 2 South 84 Degrees 17 Minutes 59 Seconds East, 92.01 Feet to an eastern corner of Lot 2, reported as a fence post on the subdivision plat; thence with the east line of Lot 2 South 15 Degrees 46 Minutes 01 Seconds West, 179.93 Feet to the southeast corner of Lot 2, reported as a fence post, in north line of Wilson Lane; thence with Wilson Lane North 77 Degrees 42 Minutes 15 Seconds West, 81.48 Feet to the Point of Beginning and containing **0.35 acres more or less**, as described by Ryan W. Beasley, Tennessee Registered Land Surveyor 2821, of L.I. Smith and Associates, 1100 Lebanon Pike, Suite 105, Nashville, TN 37211, on March 30, 2018. Record bearings are based upon the J.W. Nash Subdivision of record in Plat Book 11, Page 46.



## **City of Millersville Development Services**

### **Summary & Recommendation**

**Date:** April 17, 2018

**Reviewer:** Michael Barr, Development Services Director

**Subject:** Rezoning of 2044 Wilson Lane from (RC Map 125 Parcel 226.00) from C-3 & R-1 to C-3 and R-5.

**Background:** The Applicant is requesting to rezone the subject parcel from a mixture of Commercial C-3 and Residential R-1 to a mixture of Commercial C-3 and Residential R-5. The subject parcel is located between Wilson Lane and Cycle Lane. The applicant is proposing to divide the zoning of the 1.28 acre parcel with 0.35 ac +/- abutting Wilson Lane as R-5 and the remaining 0.94 +/- fronting Cycle Lane as C-3.

The parcel is located in both Robertson and Sumner Counties. The parcel was divided into 2 Zoning Districts in 1999 when the City approved the Official Zoning Map. The line separating the two Zoning Districts appears to follow the County Line. This parcel lies in the vicinity that transitions from Commercial and Light Industrial & General Office Districts to the large lot Residential R-1 District. Please note that there are non-conforming, but allowed, residential uses on several of the Commercial zoned parcels in the area. The easterly abutting 1 ac parcel was rezoned to R-3 in 2013. With the exception of the White House Utility District's water tanks directly across Wilson Lane from the subject parcel, most of the parcels south of Wilson Lane are both zoned and utilized as Residential with nearly all parcels greater than 5 acres (R-1) each.

**Attachments:** Area Map with current Zoning Designations  
Parcel Map with proposed Zoning Designations

**Public Notice Sign Posted:** Yes

**Recommendation:** Approval by the City Commission to rezone portions of this parcel to Residential R-5 and Commercial C-3.

**Conditions, if any:** None



### **Legal Descriptions for portions of RC Map 125 Parcel 226.00**

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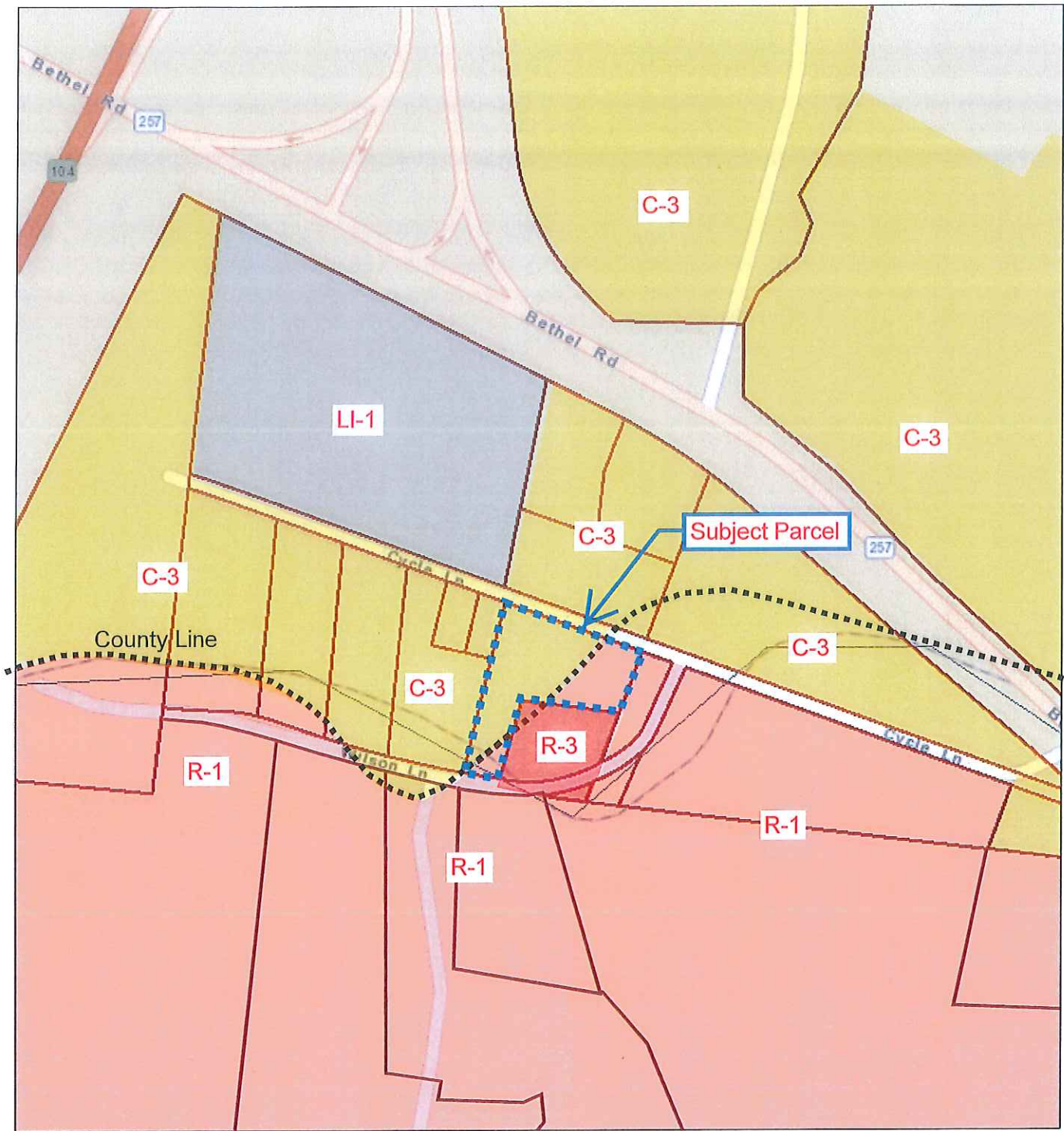
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#### **Augustino Lot 2 Portion 2B (Wilson Lane), Proposed Residential R-5 Zoning**

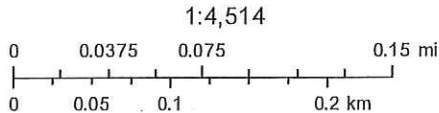
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Robertson County - Parcel: 125 226.00



2017 Cycle Lane & Wilson Lane Area Zoning Designations



TN Comptroller - OLG  
Sources: Esri, HERE, DeLorme, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), MapmyIndia, NGCC, © OpenStreetMap contributors, and the GIS User Community

The property lines are compiled from information maintained by your local county Assessor's office but are not conclusive evidence of property ownership in any court of law.



# TOPOGRAPHIC SURVEY BRIDGETT AUGUSTINO PROPERTY 12TH CIVIL DISTRICT, ROBERTSON COUNTY, TENNESSEE DATE: FEBRUARY 11, 2016

## Proposed Rezoning Designations

LI-1

C-3

C-3

R-1

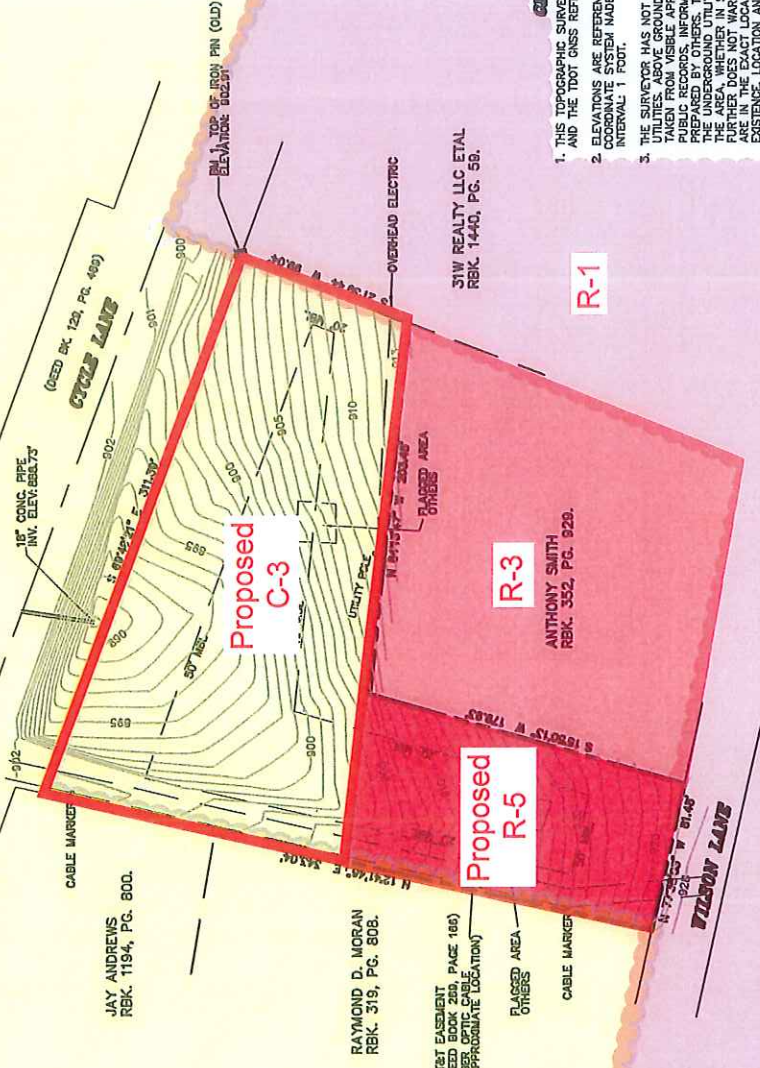
R-3

Proposed R-5

R-1



GRID NORTH  
STATE PLANE NAD83



**COLE LAND SURVEYING**  
P.O. BOX 941  
WHITE HOUSE, TENNESSEE 37188  
PH: (615) 672-4342



### GENERAL NOTES:

1. THIS TOPOGRAPHIC SURVEY WAS PERFORMED USING GPS EQUIPMENT AND THE 2007 ONNS REFERENCE NETWORK.
2. ELEVATIONS ARE REFERENCED TO THE TENNESSEE STATE PLANE COORDINATE SYSTEM NAD83, VERTICAL DATUM NAVD83. CONTOUR INTERVAL: 1 FOOT.
3. THE SURVEYOR HAS NOT PHYSICALLY LOCATED THE UNDERGROUND UTILITIES. ABOVE GROUND AND UNDERGROUND UTILITIES SHOWN WERE IDENTIFIED BY EXAMINATION OF THE SITE, FLAGGED MARKINGS, PUBLIC RECORDS, INFORMATION FROM OTHER SOURCES, AND DATA PREPARED BY OTHERS. THIS SURVEYOR MAKES NO GUARANTEE THAT THE UNDERGROUND UTILITIES SHOWN COMPRISE ALL SUCH UTILITIES IN THE AREA. THE SURVEYOR IS NOT RESPONSIBLE FOR ANY DAMAGE TO UTILITIES OR OTHER PROPERTY CAUSED BY THE SURVEYOR'S ACTIONS. THE SURVEYOR'S ACTIONS ARE IN THE EXACT LOCATION INDICATED. A DETAILED VERIFICATION OF EXISTENCE, LOCATION AND DEPTH SHOULD BE MADE PRIOR TO CONSTRUCTION.
4. THIS TOPOGRAPHIC SURVEY MEETS THE MINIMUM REQUIREMENTS AS DESCRIBED IN CHAPTER 0820-03-.07 FOR THE TENNESSEE BOARD OF EXAMINERS FOR LAND SURVEYORS.
5. THIS IS NOT A NEW BOUNDARY SURVEY. TAKEN FROM A FINAL PLAT OF LOT 2, J. W. NASH SUBDIVISION OF RECORD IN PLAT BOOK 11, PAGE 46, REGISTER'S OFFICE, SUMNER COUNTY, TENNESSEE. ALL MATTERS ON THIS FINAL PLAT SHALL APPLY.
6. BEARINGS WERE ROTATED TO STATE PLANE NAD83.
7. AN EASEMENT TO WHITE HOUSE UTILITY DISTRICT CAN NOT BE LOCATED. THE EASEMENT IS DESCRIBED IN DEED BOOK 127, PAGE 286, R.O.A.C.N.

**CITY OF MILLERSVILLE, TENNESSEE**

**ORDINANCE 18-694**

**AN ORDINANCE TO PROVIDE FOR THE ELECTION OF TWO (2)  
CITY COMMISSIONERS.**

**BE IT ORDAINED** by the Board of Commissioners of the City of Millersville, Tennessee as follows:

**SECTION 1.** Pursuant to the provision of T.C.A. 6-20-105, the Board of Commissioners of the City of Millersville, Tennessee, does hereby direct the calling of a municipal election to elect two Commissioners to serve four-year terms of office. The election shall be conducted on the 6<sup>th</sup> day of November, 2018.

**SECTION 2.** The election shall be conducted in compliance with the election laws of the State of Tennessee and under the direction and supervision of the Sumner County and Robertson County Election Commissions.

**SECTION 3.** The City Manager is hereby directed and authorized to provide appropriate assistance and facilities to the Election Commissions for the conduct of the election. The City Manager is further authorized to expend such funds, as are necessary and proper, to pay the cost of the election in accordance with the budgetary allocation therefore.

**SECTION 4.** This ordinance shall become effective upon the date of its final passage, the public welfare requiring it.

Passed First Reading: \_\_\_\_\_

Passed Second Reading: \_\_\_\_\_

**BOARD OF COMMISSIONERS**

By: \_\_\_\_\_  
Timothy F. Lassiter, Mayor

**ATTEST:**

By: \_\_\_\_\_  
Holly L. Murphy, City Recorder

November General/City Elections  
Tuesday, November 6, 2018

1<sup>st</sup> Day to Pick-Up Petitions---May 18, 2018

Qualifying Deadline---August 16, 2018-**NOON**

Withdrawal Deadline---August 23, 2018-**NOON**

Last Day to Register to Vote---October 9, 2018

1<sup>st</sup> Day to Request Absentee Ballot---August 8, 2018

Last Day to Request Absentee Ballot---October 30, 2018

Early Voting---October 17<sup>th</sup> thru November 1<sup>st</sup>

City Elections

Qualifying Deadline is **NOON**, August 16, 2018

Cities----Adams, Cedar Hill, Coopertown, Cross Plains,  
Millersville, Orlinda, Portland, Ridgetop, Springfield  
White House

Robertson County Election Commission  
513 South Brown St.  
Springfield, TN 37172  
Phone: 615-384-5592 /Fax: 615-382-3122  
Email: [robertson.commission@tn.gov](mailto:robertson.commission@tn.gov)



**CITY OF MILLERSVILLE, TENNESSEE  
ORDINANCE 18-695**

**AN ORDINANCE AMENDING THE 2017-18 FISCAL YEAR BUDGET ORDINANCE 17-674 TO PROVIDE FOR THE PURCHASE OF EQUIPMENT IN THE FIRE DEPARTMENT AND ADJUST THE DEBT SERVICE RELATED TO THE FIRE ENGINE LOAN.**

**WHEREAS**, the Governing Body for the City of Millersville has identified necessary adjustments to the budgeted amounts for expenses anticipated after the budget adoption; and

**WHEREAS**, an annual budget was previously passed and entered at large upon the records of this Board of Commissioners; and

**WHEREAS**, adjustments are necessary to the Appropriation Ordinance to reflect the actual finances of the City.

**NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF MILLERSVILLE**, that amendments to the Appropriations in the General Fund for Fiscal Year ending June 30, 2018, are being made to reflect a *decrease* of \$34,433 in Debt Service for the principal portion of the Fire Engine loan which is not due until next fiscal year, and an *increase* of \$34,443 in the Fire Department Expenditures for the purchase of a replacement vehicle with equipment for the Assistant Chief.

**SECTION 1.** The FY 2017-2018 Approved Budget is amended as follows:

The General Fund Appropriations for the Fire Department will increase from \$726,938 to \$761,381; and the General Fund Appropriations for the Debt Service will decrease from \$212,471 to \$178,028. There will be no change in the estimated Fund Balance in the General Fund.

**SECTION 2.** The Indebtedness Column in Section 4 of the Appropriations Ordinance will change to reflect the correct principal amounts for Loan Agreements as follows: Principal (current yr) \$123,565; Interest (current yr) \$20,223; and Principal Outstanding at 6/30/18 \$897,881.

**SECTION 3.** This Ordinance shall become effective immediately upon passage, the public welfare requiring it.

Passed First Reading: \_\_\_\_\_

Public Hearing: \_\_\_\_\_

Passed Second Reading: \_\_\_\_\_

**BOARD OF COMMISSIONERS**

By: \_\_\_\_\_  
Timothy Lassiter, Mayor

Attest:

Approved to Form and Legality:

By: \_\_\_\_\_ By: \_\_\_\_\_  
Holly Murphy, City Recorder Robert Wheeler, Jr., City Attorney

**2017-18 Budget Amendment-Ordinance 18-695****GENERAL FUND****OPERATING EXPENSES:**

| <b>Account #</b>                              | <b>Budget Line Item</b>  | <b>Amount Budgeted</b> | <b>Projected year-end</b> | <b>Increase(+) Decrease (-)</b> |        |
|---|--------------------------|------------------------|---------------------------|---------------------------------|--------|
| 10-422-6004                                   | Debt Service-Fire Engine | \$45,531.00            | \$11,098.00               | -\$34,433.00                    |        |
| 10-422-2312                                   | Minor Equipment - Fire   | \$10,000.00            | \$19,510.00               | \$9,510.00                      |        |
| 10-422-6014                                   | Machinery&Equip - Fire   | \$415,782.00           | \$440,705.00              | \$24,923.00                     |        |
| <b>Total Operating Expenses: General Fund</b> |                          | <b>\$471,313.00</b>    | <b>\$471,313.00</b>       | <b>\$0.00</b>                   | \$0.00 |

Expense - Revenue =      Net Effect      **\$0.00**      \$0.00

**ORDINANCE 17-674****AMENDMENT#5  
5/15/18 Ord#18-695****AN ORDINANCE OF THE CITY OF MILLERSVILLE, TENNESSEE,  
ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING  
JULY 1, 2017 THROUGH JUNE 30, 2018**

- Whereas, *Tennessee Code Annotated* Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and
- Whereas, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and
- Whereas, the governing body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

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

SECTION 1: That the governing body estimates anticipated revenues of the municipality from all sources to be as follows:

| <b>General Fund</b>       | <b>FY 2015-16<br/>Actual</b> | <b>FY 2016-17<br/>Estimated</b> | <b>FY 2017-18<br/>Proposed</b> |
|---------------------------|------------------------------|---------------------------------|--------------------------------|
| Local Taxes               | \$1,286,480                  | \$1,395,488                     | \$1,538,555                    |
| Licenses & Permits        | \$27,200                     | \$38,050                        | \$40,500                       |
| Intergovernmental Revenue | 638,253                      | 654,557                         | 632,900                        |
| Charges for Services      | 29,300                       | 30,500                          | 27,500                         |
| Fines and Forfeitures     | 256,327                      | 373,500                         | 351,500                        |
| Miscellaneous Revenue     | 60,678                       | 152,476                         | 29,600                         |
| Other Financing Sources   | -                            | 390,782                         | -                              |
| Total Revenue             | \$2,298,238                  | \$3,035,353                     | \$2,620,555                    |
| Fund Balance              | \$1,588,945                  | \$1,470,660                     | 2,090,712                      |
| Total Available Funds     | \$3,887,183                  | \$4,506,013                     | \$4,711,267                    |

| <b>State Street Aid Fund</b> | <b>FY 2015-16<br/>Actual</b> | <b>FY 2016-17<br/>Estimated</b> | <b>FY 2017-18<br/>Proposed</b> | <b>Amendment#1<br/>8/24/17 Ord 17-679</b> |
|------------------------------|------------------------------|---------------------------------|--------------------------------|---|
| State Gas Tax Revenue        | \$ 176,001                   | \$ 178,000                      | \$ 178,000                     |   |
| Miscellaneous Revenue        | \$ 13,141                    | \$ 8,470                        | \$ 7,450                       |   |
| Transfer from General Fund   | \$ 104,916                   | \$ 27,883                       | \$ 50,731                      | + 14,843=\$65,574                         |
| Total Revenue                | \$ 294,058                   | \$ 214,353                      | \$ 236,181                     | \$251,024                                 |
| Fund Balance                 | \$ 549,297                   | \$ 298,252                      | \$ 418,859                     |   |
| Total Available Funds        | \$ 843,355                   | \$ 512,605                      | \$ 655,040                     | \$ 669,883                                |

| <b>Drug Fund</b>      | <b>FY 2015-16<br/>Actual</b> | <b>FY 2016-17<br/>Estimated</b> | <b>FY 2017-18<br/>Proposed</b> |
|-----------------------|------------------------------|---------------------------------|--------------------------------|
| Drug Fines & Revenue  | \$ 27,751                    | \$ 19,370                       | \$ 23,030                      |
| Total Revenue         | \$ 27,751                    | \$ 19,370                       | \$ 23,030                      |
| Fund Balance          | \$ 28,601                    | \$ 24,583                       | \$ 28,271                      |
| Total Available Funds | \$ 56,352                    | \$ 43,953                       | \$ 51,301                      |



| <b>Solid Waste Fund</b> | <b>FY 2015-16<br/>Actual</b> | <b>FY 2016-17<br/>Estimated</b> | <b>FY 2017-18<br/>Proposed</b> |
|-------------------------|------------------------------|---------------------------------|--------------------------------|
| Service Fees            | \$ 412,164                   | \$ 407,000                      | \$ 410,000                     |
| Miscellaneous Revenue   | \$ 3,084                     | \$ 18,300                       | \$ 2,650                       |
| Total Revenue           | \$ 415,248                   | \$ 425,300                      | \$ 412,650                     |
| Fund Balance            | \$ 464,894                   | \$ 433,237                      | \$ 461,547                     |
| Total Available Funds   | \$ 880,142                   | \$ 858,537                      | \$ 874,197                     |

| <b>Stormwater Utility Fund</b> | <b>FY 2015-16<br/>Actual</b> | <b>FY 2016-17<br/>Estimated</b> | <b>FY 2017-18<br/>Proposed</b> |
|--------------------------------|------------------------------|---------------------------------|--------------------------------|
| Stormwater Utility Fees        | \$ 71,041                    | \$ 153,000                      | \$ 153,000                     |
| Miscellaneous Revenue          | \$ 6                         | \$ 545                          | \$ 545                         |
| Total Revenue                  | \$ 71,047                    | \$ 153,545                      | \$ 153,545                     |
| Fund Balance                   | \$ -                         | \$ 40,303                       | \$ 37,399                      |
| Total Available Funds          | \$ 71,047                    | \$ 193,848                      | \$ 190,944                     |

| <b>Sewer Fund</b>       | <b>FY 2015-16<br/>Actual</b> | <b>FY 2016-17<br/>Estimated</b> | <b>FY 2017-18<br/>Proposed</b> |
|-------------------------|------------------------------|---------------------------------|--------------------------------|
| Sewer User Fees         | \$ 867,224                   | \$ 905,000                      | \$ 930,000                     |
| Sewer Tap Fees          | \$ 16,775                    | \$ 25,000                       | \$ 25,000                      |
| Other Fees              | \$ 41,444                    | \$ 65,750                       | \$ 63,050                      |
| Non-Operating Revenue   | \$ 4,769                     | \$ 8,100                        | \$ 8,500                       |
| Other Financing Sources | \$ -                         | \$ -                            | \$ 518,000                     |
| Total Revenue           | \$ 930,212                   | \$ 1,003,850                    | \$ 1,544,550                   |

SECTION 2: That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

| <b>General Fund</b>                | <b>FY 2015-16<br/>Actual</b> | <b>FY 2016-17<br/>Estimated</b> | <b>FY 2017-18<br/>Proposed</b> | <b>Amendment#1<br/>8/24/17 Ord 17-679</b> | <b>Amendment#3<br/>2/20/18 Ord 17-688</b> | <b>Amendment#5<br/>5/15/18 Ord 18-695</b> |
|------------------------------------|------------------------------|---------------------------------|--------------------------------|---|---|---|
| General Government (inc.Dev&Codes) | \$ 601,003                   | \$ 648,964                      | \$ 813,963                     |   | +10,000=\$823,963                         |   |
| Police Department (& City Court)   | \$ 1,123,291                 | \$ 1,241,786                    | \$ 1,235,502                   | +25,000=\$1,260,502                       |   |   |
| Fire Department                    | \$ 272,629                   | \$ 225,795                      | \$ 726,938                     |   |   | +34,443=761,381                           |
| Parks and Recreation               | \$ 134,213                   | \$ 103,934                      | \$ 133,014                     |   |   |   |
| Debt Service                       | \$ 180,471                   | \$ 166,939                      | \$ 212,471                     |   |   | -34,443=178,028                           |
| Transfer to Street Capital         | \$ 104,916                   | \$ 27,883                       | \$ 50,731                      | +14,843=\$65,574                          |   |   |
| Total Appropriations               | \$ 2,416,523                 | \$ 2,415,301                    | \$ 3,172,619                   | \$ 3,212,462                              | \$ 3,222,462                              | \$ 3,222,462                              |

| <b>State Street Aid Fund</b> | <b>FY 2015-16<br/>Actual</b> | <b>FY 2016-17<br/>Estimated</b> | <b>FY 2017-18<br/>Proposed</b> | <b>Amendment#1<br/>8/24/17 Ord 17-679</b> | <b>Amendment#2<br/>11/21/17 Ord 17-682</b> | <b>Amendment#4 2/20/18<br/>Ord 18-690</b> |
|------------------------------|------------------------------|---------------------------------|--------------------------------|---|--|---|
| Street Expenditures          | \$ 161,002                   | \$ 93,746                       | \$ 164,181                     | +14,843=\$179,024                         |  |   |
| Capital                      | \$ 384,101                   | \$ -                            | \$ 200,000                     |   | +40,000=\$240,000                          | +35,000=\$275,000                         |
| Total Appropriations         | \$ 545,103                   | \$ 93,746                       | \$ 364,181                     | \$ 379,024                                | \$ 419,024                                 | \$ 454,024                                |

| <b>Drug Fund</b>              | <b>FY 2015-16<br/>Actual</b> | <b>FY 2016-17<br/>Estimated</b> | <b>FY 2017-18<br/>Proposed</b> |
|-------------------------------|------------------------------|---------------------------------|--------------------------------|
| Police Dept Drug Expenditures | \$ 31,769                    | \$ 15,682                       | \$ 23,030                      |
| Total Appropriations          | \$ 31,769                    | \$ 15,682                       | \$ 23,030                      |

| <b>Solid Waste Fund</b> | <b>FY 2015-16<br/>Actual</b> | <b>FY 2016-17<br/>Estimated</b> | <b>FY 2017-18<br/>Proposed</b> |
|-------------------------|------------------------------|---------------------------------|--------------------------------|
| Operating Expenditures  | \$ 353,668                   | \$ 396,990                      | \$ 409,612                     |
| Capital                 | \$ 93,237                    | \$ -                            | \$ 150,000                     |
| Total Appropriations    | \$ 446,905                   | \$ 396,990                      | \$ 559,612                     |

| <b>Stormwater Utility Fund</b> | <b>FY 2015-16<br/>Actual</b> | <b>FY 2016-17<br/>Estimated</b> | <b>FY 2017-18<br/>Proposed</b> |
|--------------------------------|------------------------------|---------------------------------|--------------------------------|
| Operating Expenditures         | \$ 27,264                    | \$ 141,449                      | \$ 107,017                     |
| Capital                        | \$ 3,480                     | \$ 15,000                       | \$ 10,000                      |
| Total Appropriations           | \$ 30,744                    | \$ 156,449                      | \$ 117,017                     |

| <b>Sewer Fund</b>      | <b>FY 2015-16<br/>Actual</b> | <b>FY 2016-17<br/>Estimated</b> | <b>FY 2017-18<br/>Proposed</b> |
|------------------------|------------------------------|---------------------------------|--------------------------------|
| Operating Expenses     | \$ 791,657                   | \$ 935,357                      | \$ 949,640                     |
| Non-Operating Expenses | \$ 1,444                     | \$ 24,495                       | \$ 25,000                      |
| Debt Service           | \$ 160,530                   | \$ -                            | \$ 23,971                      |
| Capital                | \$ 559,162                   | \$ 332,500                      | \$ 704,000                     |
| Total Appropriations   | \$ 1,512,793                 | \$ 1,292,352                    | \$ 1,702,611                   |

At the end of the 2018 fiscal year, the governing body estimates fund balances/deficits as follows:

SECTION 3.

|                       |              | Amendment#1 8/24/17<br>Ord 17-679 | Amendment#2 11/21/17<br>Ord 17-682 | Amendment#3 2/20/18<br>Ord 17-688 | Amendment#4<br>2/20/18 Ord 18-690 |
|-----------------------|--------------|-----------------------------------|------------------------------------|-----------------------------------|-----------------------------------|
| General Fund          | \$ 1,538,648 | -39,843=\$1,498,805               |                                    | -10,000=\$1,488,805               |                                   |
| State Street Aid Fund | \$ 290,859   |                                   | -40,000=\$250,859                  |                                   | -35,000=\$215,859                 |
| Drug Fund             | \$ 28,271    |                                   |                                    |                                   |                                   |
| Solid Waste Fund      | \$ 314,585   |                                   |                                    |                                   |                                   |
| Stormwater Fund       | \$ 73,927    |                                   |                                    |                                   |                                   |
| Sewer Fund            | \$ -         |                                   |                                    |                                   |                                   |

SECTION 4. That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

| <b>Bonded or Other<br/>Indebtedness</b> | <b>Principal<br/>(current yr)</b> | <b>Interest<br/>(current yr)</b> | <b>Principal<br/>outstanding @<br/>6/30/18</b> |
|---|-----------------------------------|----------------------------------|--|
| Bonds                                   | \$ -                              | \$ -                             | \$ -   |
| State Revolving Loan                    | \$ 22,695                         | \$ 1,276                         | \$ 443,505                                     |
| Loan Agreements                         | \$ 123,565                        | \$ 20,223                        | \$ 897,881                                     |
| Capital Leases                          | \$ 31,984                         | \$ 2,256                         | \$ 33,019                                      |
| Other Debt                              | \$ -                              | \$ -                             | \$ -   |
| Total                                   | \$ 178,244                        | \$ 23,755                        | \$ 1,374,405                                   |

SECTION 5. No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accordance with Section 6-56-205 of the *Tennessee Code Annotated*.

SECTION 6. Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may describe as allowed by Section 6-56-209 of the *Tennessee Code Annotated*. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 7. A detailed financial plan will be attached to this budget and become part of this budget ordinance.

SECTION 8. If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal until the adoption of the new budget ordinance in accordance with Section 6-56-210 of the *Tennessee Code Annotated*, provided sufficient revenues are being collected to support the continuing appropriations. Approval of the Director of the Division of Local Finance for a continuation budget will be requested if any indebtedness is outstanding.

SECTION 9. There is hereby levied a property tax of \$1.00 per \$100 of assessed value on all real and personal property in Robertson County.

There is hereby levied a property tax of \$1.00 per \$100 of assessed value on all real and personal property in Sumner County.

SECTION 10. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 11. This ordinance shall take effect on July 1, 2017, the public welfare requiring it.

Passed First Reading: May 16, 2017

Public Hearing: June 20, 2017

Passed Second and Final Reading: June 20, 2017

BOARD OF COMMISSIONERS

*Timothy F. Lassiter*  
Timothy F. Lassiter, Mayor

Attest:

*Holly L. Murphy*  
Holly L. Murphy, City Recorder

Approved as to Form and Legality:

*Robert G. Wheeler, Jr.*  
Robert G. Wheeler, Jr., City Attorney



**CITY OF MILLERSVILLE, TENNESSEE**

**ORDINANCE 18-696**

**AN ORDINANCE TO REZONE 7541 DARBY ROAD, SUMNER COUNTY  
MAP 118, PARCEL 003.05, FROM RESIDENTIAL R-1 TO R-3 AND R-5;  
AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, a parcel of land, identified as Sumner County Map 118 Parcel 003.05, is currently zoned Residential District R-1; and

**WHEREAS**, the owner of this parcel requests the City rezone certain portions of this property to Residential R-3 and R-5; and

**WHEREAS**, the proposed zoning designation is complimentary to other residential zoning designations in the vicinity; and

**WHEREAS**, it is in the City of Millersville's best interest to rezone this particular parcel to allow for the highest and best use; and

**WHEREAS**, the Planning Commission voted by majority to recommend the rezoning of this parcel to Residential R-3 and R-5 on May 8, 2018.

**NOW THEREFORE, BE IT ORDAINED** by the Board of Commissioners of the City of Millersville, Tennessee, that:

**SECTION 1.** The single parcel within the City of Millersville, Tennessee specifically identified by the address of 7541 Darby Road, Sumner County Map 118 Parcel 003.05 is hereby rezoned from Residential R-1 to Residential R-3 and R-5. (Legal Description attached hereto as part of the Ordinance)

**SECTION 2.** This Ordinance shall become effective immediately upon passage, the public welfare requiring it.

Passed First Reading: \_\_\_\_\_

Public Hearing: \_\_\_\_\_

Passed Second Reading: \_\_\_\_\_

**BOARD OF COMMISSIONERS**

By: \_\_\_\_\_  
Timothy F. Lassiter, Mayor

Attest:

By: \_\_\_\_\_  
Holly L. Murphy, City Recorder

By: \_\_\_\_\_  
Robert G. Wheeler, Jr., City Attorney

**Lot No 1 – Residential R-5**

Beginning at an Iron Rod (Old), found in the South right-of-way line of Darby Road at the northwest corner of Kimberly Stevens Tract, Deed of Record Book 1930, Page 830, R.O.S.C., TN runs thence along Stevens common line with Subject Tract, South 24 Degrees 48 Minutes 09 Seconds West, 98.89 Feet to an Iron Rod (old); Thence continuing with the Stevens North line, North 56 Degrees 17 Minutes 14 Seconds West, 156.31 Feet to an Iron Rod (old); Thence leaving Stevens and following a new line North 38 Degrees 09 Minutes 43 Seconds East, 62.46 Feet to a point on the South right-of-way line of Darby Road; thence along said right-of-way line South 70 Degrees 52 Minutes 14 Seconds East, 190.68 Feet to the point of beginning, said Lot No. 1 contains 11,789 Square Feet or **0.27 Acres**.

**Lot No 2 – Residential R-3**

Beginning at the northwest corner of subject property at the northeast corner of the Jerry M. and Daisy M. Copeland Tract of record in Book 505, Page 156, R.O.S.C., TN; Thence, South 58 Degrees 45 Minutes 46 Seconds West, 821.25 Feet to a point on the easterly boundary of the property conveyed to Kenneth D. Carter of record in Deed Book 480, Page 753, R.O.S.C., TN, also being the southwest corner of said Copeland property; Thence following the easterly boundary of said Carter property, South 06 Degrees 17 Minutes 56 Seconds West, 216.48 Feet to a point, being the northwest corner of the property conveyed to Van N. and Sarah E. McCormack of record in Deed Book 3475, Page 772, R.O.S.C., TN; Thence, South 83 Degrees 29 Minutes 35 Seconds West, 241.48 Feet to a point; Thence following a new line North 00 Degrees 09 Minutes 18 Seconds East, 254.75 Feet to a point; Thence with a curve to the left having a radius of 60.00 Feet and an arc length of 46.55 Feet to a point; Thence North 59 Degrees 51 Minutes 16 Seconds East, 60.00 Feet to a point on the westerly boundary of the property conveyed to Kimberly Stevens of record in Deed Book 1930, Page 830, R.O.S.C., TN; Thence North 30 Degrees 08 Minutes 44 Seconds East, 70.19 Feet to a point, being the northwest corner of said Stevens property; Thence, following the southerly boundary of said Stevens property North 59 Degrees 51 Minutes 16 Seconds East, 500.00 Feet to an Iron Rod (old); Thence with a new line North 38 Degrees 09 Minutes 43 Seconds East, 62.46 to a point on the southerly right-of-way of Darby Road; Thence, following the southerly right-of-way of Darby Road North 70 Degrees 52 Minutes 14 Seconds West, 50.00 Feet to the Point of Beginning, said Lot No. 2 continuing 105,785 Square Feet or **2.43 Acres**.

**Lot No 3 – Residential R-3**

Beginning at the common front corner of Lots No 2 and 3 on the Ingress/Egress access easement providing access to Lots No 2 and 3; Thence with said Ingress/Egress access easement along a curve, curving to the left with a Radius of 60 Feet and an Arc Length of 46.55 Feet to a point; Thence North 59 Degrees 51 Minutes 16 Seconds East, 60.00 Feet to a point in the West line of said Stevens Tract of record in Record Book 1930, Page 830, R.O.S.C., TN; Thence along Steven's common line South 30 Degrees 08 Minutes 44 Seconds East approximately 265.8 Feet to a point; thence North 66 Degrees 51 Minutes 16 Seconds East, 400.23 Feet to a point; thence South 06 Degrees 30 Minutes 25 Seconds West, 285.07 Feet to a point; Thence North 83 Degrees 29 Minutes 35 Seconds West, 570.41 Feet to a point in the rear line of Lot No. 2; Thence along the common line between Lot No. 2 and the herein lot being described North 00 Degrees 09 Minutes 18 Seconds East, 254.75 Feet to the Point of Beginning and containing 116,721 Square Feet or **2.68 Acres**.



POSITION TITLE: BUILDING & CODES OFFICIAL  
CLASSIFICATION: Building & Codes Enforcement Department  
REPORTS TO: City Manager  
FLSA STATUS: Non-Exempt  
PAY GRADE: (\$40,000 - \$45,000)

SUMMARY:

Performs technical work in the review of building permit applications, building plans and the inspection of all phases of construction for compliance with adopted International Building Codes, City Ordinances, and other regulatory requirements; Oversight responsibility of Municipal Codes Enforcement; Performs related work as required. Work is performed in coordination with the Fire Chief, City Planner, Public Works Director and City Engineer under the regular supervision of the City Manager.

DISTINGUISHING FEATURES OF WORK:

An employee in this class performs technical and skilled work to complex inspections that ensure the uniform building, plumbing, and mechanical codes and standards are met for all construction activities in the City. This employee may also inspect for compliance with the adopted zoning ordinances and the municipal code, and state & federal regulations including stormwater and flood plain regulations. Supervises and directs Building Inspectors and Codes Enforcement Officers as needed.

ESSENTIAL FUNCTIONS OF WORK:

Receives, reviews, and processes building permit and other related applications.

Receives and reviews architectural plans, construction plans, permits, and specifications for conformity with regulatory codes.

Issues or denies building permits and other permits.

Schedules and performs field inspections of new construction, additions, remodeling and demolition of residential, commercial and industrial buildings. Determines that building, plumbing, mechanical systems, and site improvements, etc., conform to applicable codes, ordinances, specifications, and approved construction plans. Documents all inspections. Approves or denies certificates of occupancy or use.

Enforces building and permitting related codes and ordinances.

Performs stormwater inspections and investigations on construction sites and other properties as needed. Assists various city staff and consultants with stormwater management, enforcement, and reporting.

Issues warnings, notices of violation, citations, and stop work orders as required.

Inputs, maintains, and tracks all permit and other appropriate records, data, and information into computer software programs and system files in addition to paper files. Performs other related administrative activities as needed.



Directs and assists the Codes Enforcement Officer with City Code of Ordinances and City, State, and Federal Stormwater Regulations enforcement.

Interacts with and provides information and technical assistance to property owners, builders, contractors and others concerning permitting and code requirements. Establishes and maintains effective working relationships with the general public and employees.

Testifies to or makes reports about building department actions and activities in meetings and hearings as needed.

Prepares daily and monthly activity reports.

Performs related tasks as required.

#### ADDITIONAL EXAMPLES OF WORK PERFORMED

Other duties as assigned.

#### KNOWLEDGE, SKILLS, AND ABILITIES:

Knowledge of residential and non-residential codes, laws, and ordinances relating to the installation and systems of all the various specialty areas within Inspections (i.e., Building, Plumbing, Mechanical, and Plans Review).

Knowledge of the materials, methods, and practices used in installing, repairing, and maintaining systems for residential, commercial, and industrial projects.

Ability to read, interpret, apply, and explain construction plans, blueprints, specifications, and building codes; make mathematical calculations rapidly and accurately; use word processing and other related computer software programs.

Knowledge of and ability to enforce residential and non-residential codes and regulations firmly, tactfully, and impartially.

Ability to establish and maintain effective professional relationships with those contacted in the course of work as well as coworkers; work independently, organize and prioritize work.

Ability to communicate clearly and concisely, both orally and in writing with the general public; exercise good judgment in evaluating situations and making decisions; exercise initiative and make recommendations to management; communicate effectively with individuals from various socioeconomic, ethnic and cultural diverse backgrounds.

Ability to pass reasonable fitness and physical standards to safely perform work, if required, as determined by city physician; vision and hearing, normal or corrected sufficient to read, write, distinguish colors, and safely operate tools and equipment used in work.

Possess dexterity and fitness to sufficiently and safely operate, utilize and maintain tools and equipment used in work;

Have the ability to lift and carry about 50 pounds, though greater weights may, at sometimes be lifted, carried and/or placed; dexterity and fitness to grasp, crawl, crouch, bend, stoop, climb, stretch, walk, and otherwise perform physical functions of the assignment.

WORK ENVIRONMENT:

Work environment is generally agreeable with good working conditions but may be dirty or involve exposure to some other disagreeable element. Work is conducted in a normal office setting, in a vehicle, and at construction and other outdoor sites and residential/commercial locations. Noise level is moderate to loud, depending upon employee's location. Inspection sites can be dirty and cluttered with tools, construction material, and debris. An employee may be exposed to moving mechanical parts and typical hazards encountered when operating a vehicle. Employee may occasionally be exposed to airborne particles and fumes. Employee will frequently be exposed to building and construction activity. An employee will be exposed various weather conditions that occur within the locality.

TRAINING AND EXPERIENCE:

High School diploma or G.E.D. is required.

Possession of a Class D Tennessee State Driver's License with a good driving record.

Possession of a State of Tennessee Residential Building, Residential Mechanical Inspector and Residential Plumbing Inspector Certifications.

Possession of or the ability to obtain State of Tennessee Commercial Building Inspector, Commercial Mechanical Inspector and Commercial Plumbing Inspector Certifications within one (1) year of hire.

Possession of a State of Tennessee Stormwater EPSC Level I Inspector Certification or the ability to obtain the certification within six (6) months.

A minimum of 2 (two) years of experience in general building construction with knowledge of the mechanical and plumbing trades.

Ability to use Windows based computers and software. Knowledge of iWorQ permitting software a plus.

One to three years' experience as an inspector or related experience is preferred.

I acknowledge that I have read the foregoing and understand its content.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Employee Name

\_\_\_\_\_  
City Manager or Supervisor Signature