

**Millersville Board of Commissioners
Regular Meeting Agenda**

Tuesday, June 18, 2019 at 5:30 P.M. at City Hall

1. Call to Order.
2. Invocation and Pledge to the Flag.
3. Approve the minutes from the May 21, 2019 Regular Commission Meeting.
4. Approve the minutes from the June 3, 2019 Special Commission Meeting.
5. Approve the May 2019 Financial Report.
6. **PUBLIC HEARING on Ordinance 19-724**, an ordinance to amend the 2018-19 Fiscal Year Budget (Ordinance 18-697) to show actual revenue and expenses in the Street Fund related to guardrail damage/repair.
 1. Open Public Hearing.
 2. Close Public Hearing.
7. **Second Reading of Ordinance 19-724**, an ordinance to amend the 2018-19 Fiscal Year Budget (Ordinance 18-697) to show actual revenue and expenses in the Street Fund related to guardrail damage/repair. (Passed 1st Reading 5/21/19.)
8. Approve the Audit Engagement Letter submitted by Blankenship CPA Group to conduct the City's audit for the year ending June 30, 2019.
9. Approve the City Attorney's hourly rate for the 2019-2020 Fiscal Year.
10. Approve an Agreement with Pieri Companies for Consultant Services related to Municipal Code Enforcement and Building Inspections for the 2019-2020 Fiscal Year.
11. Approve a Memorandum of Funding related to the assignment of a Millersville Police Officer to the 18th Judicial District Drug Task Force effective July 1, 2019.
12. Approve a Memorandum of Understanding by and between the 18th Judicial Drug Task Force and the City of Millersville Police Department.
13. Approve an Interlocal Cooperation Agreement with the 18th Judicial District Drug and Violent Crimes Task Force.
14. Approve **Resolution 19-R-08**, the Initial Bond Resolution.
15. Approve **Resolution 19-R-09**, Detailed 2019 Bond Resolution (includes Municipal Advisor Engagement Letter attached as Exhibit C.)
16. Approve the Bond Counsel Engagement Letter submitted by Waller Law Firm to represent the City in connection with the issuance of General Obligation Bonds.

17. **PUBLIC HEARING on Ordinance 19-725**, an ordinance to adopt the 2019-20 Fiscal Year Budget and set a property tax rate.

1. Open Public Hearing.
2. Close Public Hearing.

18. **Second Reading of Ordinance 19-725**, an ordinance to adopt the 2019-20 Fiscal Year Budget and set a property tax rate. (Passed 1st Reading 5/21/19.)

19. Citizens comments. (Limited to 3 minutes per speaker.)

20. City Manager comments.

21. Commissioner comments.

22. Adjournment.

BALANCE SHEET

AS OF: MAY 31ST, 2019

10 -General Fund

BALANCE

ASSETS

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Current AssetsChecking/Savings

1000	General Fund - Farmers Bk	194,640.19
1001	Reserve Fund MM-Farmers Bk	1,519,225.19
1004	Renew Crew - Farmers Bk	2,067.67
1009	Police Explorers - Farmers Bk	716.21
1010	Christmas For Kids-Farmers Bk	4,918.46
1012	Health Care Account-Farmers Bk	99,384.53
1013	General Escrow Acct-Farmers Bk	4,719.00
Total Checking/Savings		1,825,671.25

Current Assets

1110	Cash on Hand - Petty Cash	92.19
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	(32,010.75)
1205	Intergovernmental Receivable	103,885.85
1210	Prop.Tax Receivable - Current	41,981.98
1211	Prop.Tax Receivable - Delinq	53,839.75
1212	Prop.Tax Recvble-Next Yr Levy	936,612.00
1222	A/R-Other (Mowing/liens)	3,537.25
Total Current Assets		1,108,753.27

Total Current Assets 2,934,424.52Other AssetsFixed AssetsTransfers

1620	Due To / From Sewer Fund	17,961.33
1630	Due To / From Street Fund	(22,076.04)
1640	Due To / From Solid Waste Fund	15,120.17
1650	Due To / From Drug Fund	(972.15)
1660	Due To / From Stormwater Fund	5,872.70
Total Transfers		15,906.01

Total Other Assets 15,906.01

TOTAL ASSETS 2,950,330.53

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BALANCE SHEET

AS OF: MAY 31ST, 2019

10 -General Fund

BALANCE

LIABILITIES & EQUITY

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Current LiabilitiesCurrent Liabilities

2001	A/P - Other	334.80
2004	A/P-State Traffic Fines&Fees	7,095.83
2007	GF Escrow Pending Acct	4,719.00
2010	Renew Crew Donations	2,067.67
2012	Police Exp Donations	716.21
2014	Christmas For Kids Donations	4,918.46
2015	Healthcare EAP Account	99,384.53
2020	Deposit - Fire Hydrants	1,250.00
2022	Deposit - Comm.Ctr Rental	8,360.00
2110	Retirement - Employee	7,508.74
2111	Cobra-Health/Dental Ins.	17.30
2114	MedChild - Employee	(295.20)
2116	MedSpouse - Employee	747.77
2118	MedFam - Employee	2,180.09
2124	DentalChild - Employee	5.61
2126	DentalSpouse - Emp	(178.33)
2128	DentalFam - Employee	447.62
2130	Vision - Employee	59.05
2132	Vision & 1 - Employee	467.40
2134	VisionFam - Employee	88.13
2136	Heart - Employee	234.26
2138	Hospital - Employee	(124.56)
2140	Accident - Employee	50.86
2142	Life Ins/LICOA - Emp	443.46
2143	Life Ins/CINC - Emp	39.48
2144	Cancer - Employee	43.96
2148	Disability - Employee	638.49
2150	Pre-Paid Legal - Emp	522.29
2200	Deferred Revenue	936,612.00
Total Current Liabilities		1,078,354.92

Total Current Liabilities	1,078,354.92
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Long Term LiabilitiesLong Term Liabilities

TOTAL LIABILITIES	1,078,354.92
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6-14-2019

CITY OF MILLERSVILLE

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BALANCE SHEET

AS OF: MAY 31ST, 2019

10 -General Fund

BALANCE

Equity

2710	Fund Balance-Unreserved	273,226.39
2760	Fund Balance-Unassigned	1,588,945.28
	Net Income	9,803.94

Total Equity	1,871,975.61
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TOTAL LIABILITIES & EQUITY	2,950,330.53
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CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2019

10 -General Fund

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Property Tax - Current						
10-3000 Sumner Co. - Current	615,111	2,263.00	584,960.00	0.00	30,151.00	95.10
10-3002 Robertson Co. - Current	250,130	2,440.00	319,011.00	0.00	68,881.00	127.54
TOTAL Property Tax - Current	865,241	4,703.00	903,971.00	0.00	38,730.00	104.48
Property Tax - Delinq.						
10-3010 Sumner Co. - Delinq	0	435.00	17,604.00	0.00	17,604.00	0.00
10-3012 Robertson Co. - Delinq	0	0.00	9,340.98	0.00	9,340.98	0.00
10-3015 Interest - Property Tax	5,000	425.48	5,493.31	0.00	493.31	109.87
10-3018 Prop. Tax Refund (Prior yrs)	0	0.00	34.00	0.00	34.00	0.00
TOTAL Property Tax - Delinq.	5,000	860.48	32,404.29	0.00	27,404.29	648.09
Local Tax						
10-3020 Local Sales Tax - Sumner	250,000	21,153.82	242,107.49	0.00	7,892.51	96.84
10-3021 Local Sales Tax - Robt	160,000	17,221.62	167,523.91	0.00	7,523.91	104.70
10-3022 Wholesale Beer Tax	107,000	8,757.22	92,528.18	0.00	14,471.82	86.47
10-3023 Cable TV Franchise Tax	52,000	0.00	54,001.52	0.00	2,001.52	103.85
10-3025 Business Tax-City	25,000	8,815.03	16,619.57	0.00	8,380.43	66.48
10-3027 Beer Privilege Tax	1,000	0.00	700.00	0.00	300.00	70.00
10-3028 Wholesale Liquor Tax	11,000	735.65	9,815.48	0.00	1,184.52	89.23
10-3029 Hotel/Motel Tax	2,800	342.58	3,831.32	0.00	1,031.32	136.83
TOTAL Local Tax	608,800	57,025.92	587,127.47	0.00	21,672.53	96.44
State Tax						
10-3030 State Sales Tax	550,000	49,871.12	518,706.44	0.00	31,293.56	94.31
10-3031 State Income Tax (Hall's Tax)	0	0.00	5,462.59	0.00	5,462.59	0.00
10-3032 State Beer Tax	3,100	0.00	2,981.27	0.00	118.73	96.17
10-3033 State-City Street/Petroleum	13,000	1,065.60	11,737.08	0.00	1,262.92	90.29
10-3034 State Telecommunications Tax	600	99.92	1,060.90	0.00	460.90	176.82
10-3035 Bank Excise Tax	1,200	0.00	3,124.35	0.00	1,924.35	260.36
10-3036 TVA Gross Receipts	88,500	0.00	73,571.92	0.00	14,928.08	83.13
10-3037 Telecom Privilege Tax	0	0.00	2.13	0.00	2.13	0.00
TOTAL State Tax	656,400	51,036.64	616,646.68	0.00	39,753.32	93.94
Payment in Lieu of Taxes						
10-3099 Sewer In Lieu of Taxes	29,200	0.00	0.00	0.00	29,200.00	0.00
TOTAL Payment in Lieu of Taxes	29,200	0.00	0.00	0.00	29,200.00	0.00
Road Maintenance Fees						

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2019

10 -General Fund

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Court Fines & Fees						
10-3200 City Court Fines & Costs	250,000	34,915.50	311,159.50	0.00 (	61,159.50)	124.46
10-3202 City Court Litigation Tax	23,000	2,777.50	27,857.50	0.00 (	4,857.50)	121.12
10-3205 Sumner Co. Court Fines	10,000	799.05	12,799.46	0.00 (	2,799.46)	127.99
10-3206 Robertson Co. Court Fines	4,000	590.90	5,362.27	0.00 (	1,362.27)	134.06
10-3220 Police Reports	50	0.30	31.50	0.00	18.50	63.00
10-3221 Police Dept-Other	2,000	0.00	1,980.00	0.00	20.00	99.00
10-3222 PD Tow/Storage Fees	5,000	65.00	610.00	0.00	4,390.00	12.20
TOTAL Court Fines & Fees	294,050	39,148.25	359,800.23	0.00 (	65,750.23)	122.36
Licenses & Permits						
10-3301 Beer License	0	0.00	250.00	0.00 (	250.00)	0.00
10-3302 Building Permits	36,000	1,466.07	26,133.66	0.00	9,866.34	72.59
10-3303 Liquor Store License	0	0.00	300.00	0.00 (	300.00)	0.00
10-3304 Burn Permits	450	50.00	505.00	0.00 (	55.00)	112.22
TOTAL Licenses & Permits	36,450	1,516.07	27,188.66	0.00	9,261.34	74.59
Other Revenue						
10-3499 Engineering Fees/P&Z	7,500	0.00	2,980.00	0.00	4,520.00	39.73
10-3500 Planning & Zoning Fees	5,000	0.00	6,160.30	0.00 (	1,160.30)	123.21
10-3501 Interest Earnings	5,000	0.00	4,028.26	0.00	971.74	80.57
10-3504 Miscellaneous Income	10,000	783.40	14,287.66	0.00 (	4,287.66)	142.88
10-3505 Insurance Proceeds	0	0.00	15,045.17	0.00 (	15,045.17)	0.00
10-3506 Sale of Assets (Auction)	2,000	0.00	0.00	0.00	2,000.00	0.00
10-3507 Seizures/Auction	0	0.00	3,375.36	0.00 (	3,375.36)	0.00
10-3510 Fire Dept-Other	0	0.00	15.00	0.00 (	15.00)	0.00
10-3512 Donations	0	0.00	300.00	0.00 (	300.00)	0.00
10-3522 Community Center	30,000	3,775.00	31,185.00	0.00 (	1,185.00)	103.95
10-3524 Community Ctr-Special Events	1,500	0.00	0.00	0.00	1,500.00	0.00
10-3530 Fire Inspection Fees	5,000	0.00	0.00	0.00	5,000.00	0.00
10-3600 Grant Proceeds	25,000	0.00	10,699.70	0.00	14,300.30	42.80
TOTAL Other Revenue	91,000	4,558.40	88,076.45	0.00	2,923.55	96.79
Transfers						
10-3710 From Fund Balance-General Fund	801,288	0.00	0.00	0.00	801,288.00	0.00
TOTAL Transfers	801,288	0.00	0.00	0.00	801,288.00	0.00
TOTAL REVENUE	3,387,429	158,848.76	2,615,214.78	0.00	772,214.22	77.20

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2019

10 -General Fund
DEPARTMENT - Administration

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
10-410-1100 Salaries - Administrative	227,393	22,080.24	154,934.65	0.00	72,458.35	68.14
10-410-1101 Overtime - Administrative	500	142.77	682.34	0.00	182.34	136.47
10-410-1102 Salaries - Other	0	0.00	21,840.00	0.00	21,840.00	0.00
10-410-1105 Salaries - City Commission	24,850	2,050.00	22,800.00	0.00	2,050.00	91.75
10-410-1108 Longevity Pay	4,900	0.00	4,900.00	0.00	0.00	100.00
TOTAL Salaries	257,643	24,273.01	205,156.99	0.00	52,486.01	79.63
Other Personnel Costs						
10-410-1200 SS & Medicare	19,710	1,820.79	15,626.81	0.00	4,083.19	79.28
10-410-1300 Employee Health Insurance	34,790	2,422.65	18,450.76	0.00	16,339.24	53.03
10-410-1400 Retirement	1,443	90.16	1,010.04	0.00	432.96	70.00
10-410-1500 Unemployment Insurance	168	0.00	66.00	0.00	102.00	39.29
TOTAL Other Personnel Costs	56,111	4,333.60	35,153.61	0.00	20,957.39	62.65
Other Expenses						
10-410-2000 Other Medical Expense	0	0.00	217.00	0.00	217.00	0.00
10-410-2002 Education & Training	4,500	100.00	1,654.53	0.00	2,845.47	36.77
10-410-2014 Worker's Comp. Insurance	912	0.00	160.65	0.00	751.35	17.62
10-410-2016 Liability & Property Ins.	94,800	0.00	92,899.00	0.00	1,901.00	97.99
10-410-2100 Utilities	19,000	1,274.86	16,862.63	0.00	2,137.37	88.75
10-410-2102 Telephone&Internet	6,000	503.15	5,260.29	0.00	739.71	87.67
10-410-2104 Gas, Oil, Diesel Fuel	500	0.00	88.76	0.00	411.24	17.75
10-410-2106 Publicity,Subscripts & Dues	11,000	84.00	8,449.03	0.00	2,550.97	76.81
10-410-2202 Vehicle Repair&Maintenance	500	0.00	1,828.60	0.00	1,328.60	365.72
10-410-2206 Bldg Repair & Maintenance	10,000	97.00	4,127.94	0.00	5,872.06	41.28
10-410-2207 City Property Maintenance	700	0.00	39.99	0.00	660.01	5.71
10-410-2210 Contractual Services	62,366	4,775.83	41,592.50	0.00	20,773.50	66.69
10-410-2300 Operating Supplies	3,500	0.00	2,337.16	0.00	1,162.84	66.78
10-410-2302 Office Supplies	2,000	46.40	1,687.77	0.00	312.23	84.39
10-410-2310 Miscellaneous/Sundry	2,000	0.00	1,143.80	0.00	856.20	57.19
10-410-2312 Minor Equipment	10,000	0.00	904.05	0.00	9,095.95	9.04
10-410-2316 Postage & Machine Rental	3,500	0.00	1,235.68	0.00	2,264.32	35.31
10-410-2326 Recording Documents	100	0.00	96.00	0.00	4.00	96.00
10-410-2332 Meals & Entertainment	2,000	0.00	1,455.14	0.00	544.86	72.76
10-410-2700 Donations	2,500	0.00	2,500.00	0.00	0.00	100.00
10-410-2745 Summer-Property TR Match	2,000	0.00	2,306.00	0.00	306.00	115.30
10-410-2750 Robt-Property TR Match	1,000	0.00	1,531.00	0.00	531.00	153.10
10-410-4000 Professional Services	5,000	0.00	4,918.00	0.00	82.00	98.36
10-410-4014 Legal Services	30,000	2,592.00	26,212.65	0.00	3,787.35	87.38
10-410-4016 Accounting & Auditing	4,000	0.00	4,000.00	0.00	0.00	100.00
10-410-6000 Building Improvements	151,000	7,550.00	104,190.00	0.00	46,810.00	69.00
10-410-6016 Property Purchase	320,000	(300.00)	229,462.34	0.00	90,537.66	71.71
10-410-6022 Other Capital Projects	152,000	6,096.00	19,391.00	0.00	132,609.00	12.76
TOTAL Other Expenses	900,878	22,819.24	576,551.51	0.00	324,326.49	64.00
TOTAL Administration	1,214,632	51,425.85	816,862.11	0.00	397,769.89	67.25

10 -General Fund
DEPARTMENT - Building/Codes

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
10-411-1100 Salaries - Bldg/Codes	18,720	2,160.00	16,970.00	0.00	1,750.00	90.65
10-411-1101 Overtime - Bldg/Codes	500	0.00	135.00	0.00	365.00	27.00
10-411-1108 Longevity Pay	25	0.00	0.00	0.00	25.00	0.00
TOTAL Salaries	19,245	2,160.00	17,105.00	0.00	2,140.00	88.88
Other Personnel Costs						
10-411-1200 SS & Medicare	1,472	163.41	1,295.59	0.00	176.41	88.02
10-411-1300 Employee Health Insurance	490	40.83	367.47	0.00	122.53	74.99
10-411-1400 Retirement	125	9.06	94.93	0.00	30.07	75.94
10-411-1500 Unemployment Ins.	42	0.00	56.00	0.00	14.00	133.33
TOTAL Other Personnel Costs	2,129	213.30	1,813.99	0.00	315.01	85.20
Other Expenses						
10-411-2000 Other Medical Expense	150	0.00	138.50	0.00	11.50	92.33
10-411-2002 Education & Training	1,000	0.00	0.00	0.00	1,000.00	0.00
10-411-2014 W.Comp Insurance	159	0.00	79.00	0.00	80.00	49.69
10-411-2102 Telephone/Internet	684	93.07	1,021.56	0.00	337.56	149.35
10-411-2104 Gas & Oil	1,000	0.00	464.02	0.00	535.98	46.40
10-411-2106 Publicity, Subscriptions&Due	200	0.00	190.00	0.00	10.00	95.00
10-411-2202 Vehicle Repair&Maintenance	750	0.00	53.42	0.00	696.58	7.12
10-411-2210 Contractual Services	43,953	3,018.95	37,290.11	0.00	6,662.89	84.84
10-411-2300 Operating Supplies	1,000	0.00	61.20	0.00	938.80	6.12
10-411-2302 Office Supplies	1,000	0.00	928.84	0.00	71.16	92.88
10-411-2310 Miscellaneous/Sundry	200	0.00	15.06	0.00	184.94	7.53
10-411-2312 Minor Equipment	1,200	0.00	486.66	0.00	713.34	40.56
10-411-2316 Postage	1,000	0.00	400.00	0.00	600.00	40.00
10-411-2324 Clothing & Uniforms	500	0.00	664.00	0.00	164.00	132.80
10-411-4000 Professional Services	5,000	0.00	0.00	0.00	5,000.00	0.00
TOTAL Other Expenses	57,796	3,112.02	41,792.37	0.00	16,003.63	72.31
TOTAL Building/Codes	79,170	5,485.32	60,711.36	0.00	18,458.64	76.68

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2019

10 -General Fund

DEPARTMENT - Municipal Court

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
10-412-1100 Salaries - Court Clerk	33,195	3,840.00	29,822.88	0.00	3,372.12	89.84
10-412-1101 Overtime - Court Clerk	100	0.00	0.00	0.00	100.00	0.00
10-412-1108 Longevity Pay	500	0.00	500.00	0.00	0.00	100.00
TOTAL Salaries	33,795	3,840.00	30,322.88	0.00	3,472.12	89.73
Other Personnel Costs						
10-412-1200 SS & Medicare	2,585	293.76	2,319.70	0.00	265.30	89.74
10-412-1300 Employee Health Insurance	7,206	597.06	6,567.66	0.00	638.34	91.14
10-412-1400 Retirement	210	15.88	169.68	0.00	40.32	80.80
10-412-1500 Unemployment Insurance	42	0.00	28.00	0.00	14.00	66.67
TOTAL Other Personnel Costs	10,043	906.70	9,085.04	0.00	957.96	90.46
Other Expenses						
10-412-2002 Education & Training	500	0.00	66.61	0.00	433.39	13.32
10-412-2014 W.Comp Insurance	75	0.00	68.13	0.00	6.87	90.84
10-412-2106 Publicity, Subscriptions & Due	0	0.00	100.00	0.00	100.00	0.00
10-412-2300 Operating Supplies	2,260	0.00	0.00	0.00	2,260.00	0.00
10-412-2302 Office Supplies	300	32.12	209.88	0.00	90.12	69.96
10-412-2310 Miscellaneous/Sundry	2,000	0.00	3,402.22	0.00	1,402.22	170.11
10-412-2312 Minor Equipment-Court	1,000	0.00	819.62	0.00	180.38	81.96
10-412-4000 Professional Services	0	0.00	320.00	0.00	320.00	0.00
10-412-4014 City Judge	6,000	500.00	5,500.00	0.00	500.00	91.67
TOTAL Other Expenses	12,135	532.12	10,486.46	0.00	1,648.54	86.41
TOTAL Municipal Court	55,973	5,278.82	49,894.38	0.00	6,078.62	89.14

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2019

10 -General Fund
DEPARTMENT - Police Dept

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
10-421-1100 Salaries - Dispatch/Records	30,909	3,580.80	27,810.08	0.00	3,098.92	89.97
10-421-1101 Overtime - Dispatch/Records	0	0.00	50.82	0.00	50.82	0.00
10-421-1105 Salaries - Police	583,710	63,273.43	515,091.98	0.00	68,618.02	88.24
10-421-1106 Overtime - Police	12,000	6,762.92	16,740.29	0.00	4,740.29	139.50
10-421-1107 O.T. GHSC Grant/Traffic Enf	12,500	0.00	4,656.97	0.00	7,843.03	37.26
10-421-1108 Longevity Pay	5,250	0.00	4,700.00	0.00	550.00	89.52
TOTAL Salaries	644,369	73,617.15	569,050.14	0.00	75,318.86	88.31
Other Personnel Costs						
10-421-1200 SS & Medicare	49,294	5,428.29	42,826.22	0.00	6,467.78	86.88
10-421-1300 Employee Health Insurance	137,774	11,884.17	123,599.18	0.00	14,174.82	89.71
10-421-1400 Retirement	3,995	298.35	3,143.61	0.00	851.39	78.69
10-421-1500 Unemployment Insurance	1,142	0.00	489.87	0.00	652.13	42.90
TOTAL Other Personnel Costs	192,205	17,610.81	170,058.88	0.00	22,146.12	88.48
Other Expenses						
10-421-2000 Other Medical Expense	1,200	0.00	1,571.50	0.00	371.50	130.96
10-421-2002 Education & Training	5,000	0.00	4,412.46	0.00	587.54	88.25
10-421-2014 W.Comp Insurance	36,876	0.00	32,763.51	0.00	4,112.49	88.85
10-421-2100 Utilities	600	44.49	504.98	0.00	95.02	84.16
10-421-2102 Telephone & jetpacks	7,000	756.55	8,508.20	0.00	1,508.20	121.55
10-421-2104 Gas, Oil, Diesel Fuel	42,000	0.00	28,978.26	0.00	13,021.74	69.00
10-421-2106 Publicity, Subscripts & Dues	1,500	0.00	716.00	0.00	784.00	47.73
10-421-2202 Vehicle Repair&Maintenance	25,000	3,298.04	17,018.36	0.00	7,981.64	68.07
10-421-2204 Equip Repair & Maintenance	5,000	516.00	957.49	0.00	4,042.51	19.15
10-421-2210 Contractual Services	9,261	463.55	13,113.88	0.00	3,852.88	141.60
10-421-2212 SCECC Contractual Svc	177,000	35,061.69	114,180.12	0.00	62,819.88	64.51
10-421-2300 Operating Supplies	7,000	0.00	5,333.76	0.00	1,666.24	76.20
10-421-2302 Office Supplies	2,000	101.62	1,478.94	0.00	521.06	73.95
10-421-2310 Miscellaneous/Sundry	500	0.00	1,122.27	0.00	622.27	224.45
10-421-2312 Minor Equipment-Police	14,500	0.00	15,953.42	0.00	1,453.42	110.02
10-421-2316 Postage	250	0.00	17.28	0.00	232.72	6.91
10-421-2322 Interest Expense	1,147	0.00	1,147.13	0.00	0.13	100.01
10-421-2324 Clothing & Uniforms	10,000	437.54	5,349.74	0.00	4,650.26	53.50
10-421-4002 Vehicle Towing Service	3,000	0.00	1,745.00	0.00	1,255.00	58.17
10-421-6004 Debt Svc-Police Car Lease	33,093	0.00	33,093.00	0.00	0.00	100.00
10-421-6014 Machinery&Equipment-Police	62,000	0.00	61,618.00	0.00	382.00	99.38
TOTAL Other Expenses	443,927	40,679.48	349,583.30	0.00	94,343.70	78.75
TOTAL Police Dept	1,280,501	131,907.44	1,088,692.32	0.00	191,808.68	85.02

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2019

10 -General Fund
DEPARTMENT - Fire Dept

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
10-422-1100 Salaries - Fire Department	95,713	10,863.34	83,854.80	0.00	11,858.20	87.61
10-422-1105 Volunteer Pay	47,000	0.00	12,124.00	0.00	34,876.00	25.80
10-422-1108 Longevity Pay	750	0.00	750.00	0.00	0.00	100.00
TOTAL Salaries	143,463	10,863.34	96,728.80	0.00	46,734.20	67.42
Other Personnel Costs						
10-422-1200 SS & Medicare	10,975	791.11	7,071.48	0.00	3,903.52	64.43
10-422-1300 Employee Health Insurance	20,378	1,463.60	16,099.60	0.00	4,278.40	79.00
10-422-1400 Retirement	593	44.72	471.40	0.00	121.60	79.49
10-422-1500 Unemployment Insurance	84	0.00	56.00	0.00	28.00	66.67
TOTAL Other Personnel Costs	32,030	2,299.43	23,698.48	0.00	8,331.52	73.99
Other Expenses						
10-422-2000 Other Medical Expense	0	55.00	105.00	0.00	105.00	0.00
10-422-2002 Education & Training	7,500	0.00	1,376.60	0.00	6,123.40	18.35
10-422-2014 W.Comp Insurance	6,959	0.00	7,015.07	0.00	56.07	100.81
10-422-2100 Utility Services	7,500	2,809.19	3,603.37	0.00	3,896.63	48.04
10-422-2102 Telephone & aircards	2,400	158.67	1,740.96	0.00	659.04	72.54
10-422-2104 Gas, Oil, Diesel Fuel	6,500	0.00	4,006.57	0.00	2,493.43	61.64
10-422-2106 Publicity,Subscripts & Dues	2,200	495.00	2,256.67	0.00	56.67	102.58
10-422-2202 Vehicle Repair&Maintenance	20,000	0.00	5,227.96	0.00	14,772.04	26.14
10-422-2204 Equip. Repair & Maintenance	6,000	650.00	1,985.32	0.00	4,014.68	33.09
10-422-2206 Bldg Repair & Maint - Sta 2	2,000	0.00	1,892.46	0.00	107.54	94.62
10-422-2210 Contractual Services	18,632	170.55	13,027.25	0.00	5,604.75	69.92
10-422-2300 Operating Supplies	7,000	1,260.00	3,679.98	0.00	3,320.02	52.57
10-422-2302 Office Supplies	1,000	0.00	847.77	0.00	152.23	84.78
10-422-2310 Miscellaneous/Sundry	1,000	0.00	515.93	0.00	484.07	51.59
10-422-2312 Minor Equipment-Fire	4,541	1,300.96	7,656.32	0.00	3,115.32	168.60
10-422-2314 Minor Equip-Turnout Gear	10,000	0.00	5,587.63	0.00	4,412.37	55.88
10-422-2316 Postage	100	0.00	0.00	0.00	100.00	0.00
10-422-2324 Clothing & Uniforms	4,000	74.00	3,343.00	0.00	657.00	83.58
10-422-2332 Meals & Entertainment	300	0.00	112.97	0.00	187.03	37.66
10-422-4026 Promotional/Fire Prevention	800	0.00	515.00	0.00	285.00	64.38
10-422-6004 Debt Svc-Fire Engine	45,531	855.61	44,626.52	0.00	904.48	98.01
10-422-6014 Machinery & Equipment-Fire	45,000	0.00	42,894.00	0.00	2,106.00	95.32
TOTAL Other Expenses	198,963	2,210.60	152,016.35	0.00	46,946.65	76.40
TOTAL Fire Dept	374,456	15,373.37	272,443.63	0.00	102,012.37	72.76

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2019

10 -General Fund
DEPARTMENT - Development Services

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
10-440-1100 Salaries - Development Svcs	33,825	4,330.08	34,479.11	0.00 (	654.11)	101.93
10-440-1108 Longevity Pay	100	0.00	62.00	0.00	38.00	62.00
TOTAL Salaries	33,925	4,330.08	34,541.11	0.00 (	616.11)	101.82
Other Personnel Costs						
10-440-1200 SS & Medicare	2,595	314.97	2,504.27	0.00	90.73	96.50
10-440-1300 Employee Health Insurance	9,829	814.17	8,955.87	0.00	873.13	91.12
10-440-1400 Retirement	210	17.90	193.30	0.00	16.70	92.05
10-440-1500 Unemployment Ins.	42	0.00	28.00	0.00	14.00	66.67
TOTAL Other Personnel Costs	12,676	1,147.04	11,681.44	0.00	994.56	92.15
Other Expenses						
10-440-2002 Education & Training	4,000	0.00	870.20	0.00	3,129.80	21.76
10-440-2010 P&Z (& Recording Fees)	500	0.00	271.00	0.00	229.00	54.20
10-440-2014 W.Comp Insurance	75	0.00	115.71	0.00 (	40.71)	154.28
10-440-2102 Telephone/Internet	684	59.05	647.34	0.00	36.66	94.64
10-440-2104 Gas & Oil	1,000	0.00	739.96	0.00	260.04	74.00
10-440-2106 Publicity, Subscriptions&Due	500	0.00	992.00	0.00 (	492.00)	198.40
10-440-2202 Vehicle Repair&Maintenance	500	0.00	138.00	0.00	362.00	27.60
10-440-2210 Contracting Services	20,227	18.95	22,024.88	0.00 (	1,797.88)	108.89
10-440-2300 Operating Supplies	200	0.00	187.74	0.00	12.26	93.87
10-440-2302 Office Supplies	1,000	0.00	143.90	0.00	856.10	14.39
10-440-2310 Miscellaneous/Sundry	0	0.00	12.00	0.00 (	12.00)	0.00
10-440-2312 Minor Equipment	1,000	0.00	0.00	0.00	1,000.00	0.00
10-440-2316 Postage	0	0.00	2.55	0.00 (	2.55)	0.00
10-440-2324 Clothing & Uniforms	300	0.00	0.00	0.00	300.00	0.00
10-440-2332 Meals & Entertainment	250	0.00	364.00	0.00 (	114.00)	145.60
10-440-4000 Professional Services	5,000	0.00	3,865.50	0.00	1,134.50	77.31
10-440-4014 Legal Services	5,000	0.00	2,000.00	0.00	3,000.00	40.00
TOTAL Other Expenses	40,236	78.00	32,374.78	0.00	7,861.22	80.46
TOTAL Development Services	86,837	5,555.12	78,597.33	0.00	8,239.67	90.51

10 -General Fund
DEPARTMENT - Community Ctr/Parks

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
10-444-1100 Salaries - Parks	62,400	3,918.75	43,891.50	0.00	18,508.50	70.34
10-444-1101 Overtime - Parks	1,500	111.38	693.02	0.00	806.98	46.20
10-444-1108 Longevity Pay	250	0.00	250.00	0.00	0.00	100.00
TOTAL Salaries	64,150	4,030.13	44,834.52	0.00	19,315.48	69.89
Other Personnel Costs						
10-444-1200 SS & Medicare	4,907	280.62	3,052.30	0.00	1,854.70	62.20
10-444-1300 Employee Health Insurance	20,290	782.54	17,024.21	0.00	3,265.79	83.90
10-444-1400 Retirement	398	17.14	246.94	0.00	151.06	62.05
10-444-1500 Unemployment Ins.	84	0.00	56.00	0.00	28.00	66.67
TOTAL Other Personnel Costs	25,679	1,080.30	20,379.45	0.00	5,299.55	79.36
Other Expenses						
10-444-2002 Education & Training	400	0.00	0.00	0.00	400.00	0.00
10-444-2014 W.Comp Insurance	1,519	0.00	1,330.65	0.00	188.35	87.60
10-444-2100 Utilities	15,000	1,030.77	12,901.03	0.00	2,098.97	86.01
10-444-2102 Telephone&Internet	2,700	221.97	2,267.80	0.00	432.20	83.99
10-444-2104 Gas & Oil	500	0.00	73.68	0.00	426.32	14.74
10-444-2106 Publicity, Subscriptions,Du	85	0.00	85.00	0.00	0.00	100.00
10-444-2202 Vehicle Repair&Maintenance	500	0.00	353.97	0.00	146.03	70.79
10-444-2204 Equip Repair&Maintenance	1,500	0.00	151.24	0.00	1,348.76	10.08
10-444-2206 Bldg Repair & Maintenance	6,000	0.00	7,342.67	0.00	1,342.67	122.38
10-444-2207 Parks Property Maintenance	2,500	102.72	1,122.79	0.00	1,377.21	44.91
10-444-2210 Contractual Services	9,227	671.81	7,265.41	0.00	1,961.59	78.74
10-444-2300 Operating Supplies	2,000	0.00	1,417.37	0.00	582.63	70.87
10-444-2302 Office Supplies	1,000	0.00	167.94	0.00	832.06	16.79
10-444-2310 Miscellaneous/Sundry	1,000	0.00	265.25	0.00	734.75	26.53
10-444-2312 Minor Equipment-C.Center	4,000	0.00	3,787.76	0.00	212.24	94.69
10-444-2322 Interest Exp - Cctr Loan	0	909.47	9,976.33	0.00	9,976.33	0.00
10-444-2324 Clothing&Uniforms	100	0.00	0.00	0.00	100.00	0.00
10-444-3000 Special Events	10,000	0.00	6,067.74	0.00	3,932.26	60.68
10-444-6004 Debt Svc-Comm.Ctr Loan Pmt	136,000	10,843.39	118,419.11	0.00	17,580.89	87.07
10-444-6018 Park Dev/Playgrounds&Imp's	12,000	0.00	0.00	0.00	12,000.00	0.00
TOTAL Other Expenses	206,031	13,780.13	172,995.74	0.00	33,035.26	83.97
TOTAL Community Ctr/Parks	295,860	18,890.56	238,209.71	0.00	57,650.29	80.51
TOTAL EXPENDITURES	3,387,429	233,916.48	2,605,410.84	0.00	782,018.16	76.91
REVENUE OVER/(UNDER) EXPENDITURES	0 (75,067.72)	9,803.94	0.00 (9,803.94)	0.00

BALANCE SHEET

AS OF: MAY 31ST, 2019

20 -Sewer Fund

BALANCE

ASSETS

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Current AssetsChecking/Savings

1000	Sewer Fund - Farmers Bank	51,484.88
1001	Phase II Sewer - Farmers Bk	586,737.29
1005	Sewer Fund MM-Farmers Bk	<u>345,987.18</u>
	Total Checking/Savings	984,209.35

Current Assets

1100	Cash Reserves - State of TN	24.00
1110	Cash on Hand-Petty Cash	300.00
1200	Accounts Receivable	80,340.45
1201	Allowance For Uncollectible	(165,444.76)
1202	A/R - KVS Bad Debt	45,432.44
1203	A/R - Incode Bad Debt	119,225.29
1204	UNAPPLIED CREDITS	(9,838.44)
1220	A/R - Other	72,472.37
1260	Postage Dep (Utility Billing)	1,830.40
1300	Inventory Asset	<u>31,835.74</u>
	Total Current Assets	176,177.49

Total Current Assets	1,160,386.84
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Other AssetsFixed Assets

1400	Land - City Hall	47,268.00
1401	Buildings	97,853.91
1402	Furniture & Equipment	264,285.72
1403	Vehicles	239,895.71
1406	Sewer Collection System	8,744,750.14
1407	Construction in Progress	139,356.08
1450	Net Pension Asset	32,793.00
1455	Deferred Outflows for Pension	5,974.69
1499	Accumulated Depreciation	(4,301,814.21)
	Total Fixed Assets	5,270,363.04

Transfers

1610	Due To / From General Fund	(17,961.33)
1630	Due To / From Street Fund	(913.52)
1640	Due To / From Solid Waste Fund	(37,043.03)
1660	Due To / From Stormwater Fund	(<u>12,702.22</u>)
	Total Transfers	(68,620.10)

Total Other Assets	5,201,742.94
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TOTAL ASSETS	6,362,129.78
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BALANCE SHEET

AS OF: MAY 31ST, 2019

20 -Sewer Fund

BALANCE

LIABILITIES & EQUITY

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Current LiabilitiesCurrent Liabilities

2109	Accrued Compensated Absences	7,360.68
2250	Deferred Inflows for Pension	<u>12,255.00</u>
	Total Current Liabilities	19,615.68

Total Current Liabilities	19,615.68
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Long Term LiabilitiesLong Term Liabilities

2460	SRF Loan Payable-LT	<u>135,949.00</u>
	Total Long Term Liabilities	135,949.00

Total Long Term Liabilities	135,949.00
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TOTAL LIABILITIES	155,564.68
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Equity

2700	Retained Earnings	82,666.94
2710	Fund Balance/Net Assets	969,115.93
2713	Net Assets/Capital & Debt	5,225,785.44
	Net Income	(71,003.21)

Total Equity	6,206,565.10
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TOTAL LIABILITIES & EQUITY	6,362,129.78
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CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2019

20 -Sewer Fund

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Sewer Revenue</u>						
20-3000 Operating Revenue-Sewer	930,000	89,321.03	989,923.57	0.00 (	59,923.57)	106.44
20-3001 Tap Fees	25,000	0.00	9,150.00	0.00	15,850.00	36.60
TOTAL Sewer Revenue	955,000	89,321.03	999,073.57	0.00 (	44,073.57)	104.62
<u>Other Revenue</u>						
20-3400 Sewer Fees/Insp, Permits, etc	0	100.00	1,225.00	0.00 (	1,225.00)	0.00
20-3501 Interest Income	3,500	237.59	2,954.98	0.00	545.02	84.43
20-3503 Sewer Tank/Pump Pkgs	15,000	0.00	40,634.07	0.00 (	25,634.07)	270.89
20-3504 Miscellaneous Income	30,000	2,390.89	26,561.19	0.00	3,438.81	88.54
20-3610 SRF Loan Proceeds	0	0.00	19,224.00	0.00 (	19,224.00)	0.00
TOTAL Other Revenue	48,500	2,728.48	90,599.24	0.00 (	42,099.24)	186.80
<u>Transfers</u>						
20-3701 From Fund Balance-Sewer Fund	219,635	0.00	0.00	0.00	219,635.00	0.00
TOTAL Transfers	219,635	0.00	0.00	0.00	219,635.00	0.00
TOTAL REVENUE	1,223,135	92,049.51	1,089,672.81	0.00	133,462.19	89.09

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2019

20 -Sewer Fund
DEPARTMENT - Sewer

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
20-522-1100 Salaries - Sewer	161,197	13,067.69	127,386.29	0.00	33,810.71	79.03
20-522-1101 Overtime - Sewer	10,000	1,399.45	5,388.08	0.00	4,611.92	53.88
20-522-1108 Longevity Pay	3,815	0.00	3,965.00	0.00	150.00	103.93
TOTAL Salaries	175,012	14,467.14	136,739.37	0.00	38,272.63	78.13
Other Personnel Costs						
20-522-1200 SS & Medicare	13,388	1,193.35	10,276.76	0.00	3,111.24	76.76
20-522-1300 Employee Health Insurance	47,962	2,872.94	38,240.10	0.00	9,721.90	79.73
20-522-1400 Retirement	1,085	80.30	754.86	0.00	330.14	69.57
20-522-1500 Unemployment Insurance	210	0.00	136.29	0.00	73.71	64.90
TOTAL Other Personnel Costs	62,645	4,146.59	49,408.01	0.00	13,236.99	78.87
Other Expenses						
20-522-2000 Other Medical Expense	0	0.00	423.00	0.00	423.00	0.00
20-522-2002 Education & Training	3,000	0.00	0.00	0.00	3,000.00	0.00
20-522-2014 Worker's Comp Insurance	7,958	0.00	7,487.86	0.00	470.14	94.09
20-522-2016 Liability & Property Ins.	6,500	0.00	12,721.00	0.00	6,221.00	195.71
20-522-2100 Utilities	13,000	965.07	11,344.24	0.00	1,655.76	87.26
20-522-2102 Telephone	1,100	90.63	992.46	0.00	107.54	90.22
20-522-2104 Gas, Oil, Diesel Fuel	8,000	0.00	5,583.03	0.00	2,416.97	69.79
20-522-2106 Publicity, Subscriptions & Dues	3,000	257.90	2,958.30	0.00	41.70	98.61
20-522-2200 System Rep&Maintenance	11,000	0.00	1,498.56	0.00	9,501.44	13.62
20-522-2202 Vehicle Repair&Maintenance	7,000	0.00	2,959.82	0.00	4,040.18	42.28
20-522-2204 Equip. Repair & Maintenance	2,500	12.99	11,186.94	0.00	8,686.94	447.48
20-522-2206 Bldg Repair & Maintenance	0	0.00	494.36	0.00	494.36	0.00
20-522-2210 Contractual Services	17,349	1,123.24	14,999.83	0.00	2,349.17	86.46
20-522-2300 Operating Supplies	17,000	311.15	17,332.13	0.00	332.13	101.95
20-522-2302 Office Supplies	1,000	92.38	866.01	0.00	133.99	86.60
20-522-2310 Miscellaneous/Sundry	7,200	0.00	5,623.03	0.00	1,576.97	78.10
20-522-2312 Minor Equipment-Sewer	3,000	125.98	3,001.83	0.00	1.83	100.06
20-522-2314 Pumps-New Const/Ord 16-654	12,000	0.00	35,207.17	0.00	23,207.17	293.39
20-522-2316 Postage	500	0.00	400.00	0.00	100.00	80.00
20-522-2324 Clothing & Uniforms	2,000	0.00	1,315.87	0.00	684.13	65.79
20-522-2706 Payments In Lieu Of Taxes	29,200	0.00	0.00	0.00	29,200.00	0.00
20-522-2708 Depreciation	229,000	0.00	0.00	0.00	229,000.00	0.00
20-522-4000 Professional Services	2,500	0.00	0.00	0.00	2,500.00	0.00
20-522-4004 Sewage Transport-G'ville	120,000	11,660.92	108,901.36	0.00	11,098.64	90.75
20-522-4006 Sewage Treatment-Metro	301,000	29,367.74	274,488.79	0.00	26,511.21	91.19
20-522-4008 WHUD Readings	11,200	945.00	9,426.50	0.00	1,773.50	84.17
20-522-4010 Pretreatment (Odor Control)	40,000	1,696.00	21,691.00	0.00	18,309.00	54.23
20-522-4016 Accounting & Auditing	5,500	0.00	5,000.00	0.00	500.00	90.91
20-522-5006 Debt Svc-State Rev Loan	23,971	41.90	414.19	0.00	23,556.81	1.73
20-522-6000 Buildings/Improvements	30,000	0.00	28,942.18	0.00	1,057.82	96.47
20-522-6002 Syst Upgrade-Ph1/Investigat	0	753.50	330,788.80	0.00	330,788.80	0.00
20-522-6006 Pumps (System rfm)	70,000	0.00	58,480.38	0.00	11,519.62	83.54
TOTAL Other Expenses	985,478	47,444.40	974,528.64	0.00	10,949.36	98.89
TOTAL Sewer	1,223,135	66,058.13	1,160,676.02	0.00	62,458.98	94.89

CITY OF MILLERSVILLE
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: MAY 31ST, 2019

20 -Sewer Fund
 DEPARTMENT - Sewer

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TOTAL EXPENDITURES	1,223,135	66,058.13	1,160,676.02	0.00	62,458.98	94.89
REVENUE OVER/ (UNDER) EXPENDITURES	0	25,991.38 (	71,003.21)	0.00	71,003.21	0.00

BALANCE SHEET

AS OF: MAY 31ST, 2019

30 -Street Fund

BALANCE

ASSETS

=====

Current AssetsChecking/Savings

1000 State Street Aid Fund-Farmers	221,513.20
1002 Road Maint.Fund-Farmers Bank	<u>25,503.68</u>
Total Checking/Savings	247,016.88

Current Assets

1220 A/R - Other	19,467.03
1300 Inventory	<u>2,629.94</u>
Total Current Assets	22,096.97

Total Current Assets	269,113.85
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Other AssetsFixed AssetsTransfers

1610 Due To / From General Fund	22,076.04
1620 Due To / From Sewer Fund	<u>913.52</u>
Total Transfers	22,989.56

Total Other Assets	22,989.56
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TOTAL ASSETS	292,103.41
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LIABILITIES & EQUITY

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Current LiabilitiesCurrent LiabilitiesLong Term LiabilitiesEquity

2700 Retained Earnings	(212,083.52)
2720 Fund Balance-Nonspendable	2,629.94
2740 Fund Balance-Committed	564,284.84
Net Income	(62,727.85)

Total Equity	292,103.41
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CITY OF MILLERSVILLE
BALANCE SHEET
AS OF: MAY 31ST, 2019
30 -Street Fund

PAGE: 2

BALANCE

TOTAL LIABILITIES & EQUITY

292,103.41

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CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2019

30 -Street Fund

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Street Revenue						
30-3030 State Gas-Motor Fuel Tax	205,000	10,896.37	112,384.64	0.00	92,615.36	54.82
30-3032 State Gas 1989 Tax	0	1,714.68	17,863.34	0.00	17,863.34	0.00
30-3034 State Gas 3 Cent Tax	0	3,177.18	33,099.55	0.00	33,099.55	0.00
30-3036 State Gas 2017 Improve Tax	0	4,357.04	42,676.06	0.00	42,676.06	0.00
30-3100 Road Maintenance Fees	7,000	0.00	1,575.00	0.00	5,425.00	22.50
30-3501 Interest Earned	450	28.46	376.41	0.00	73.59	83.65
30-3505 Insurance Proceeds	0	0.00	1,987.65	0.00	1,987.65	0.00
TOTAL Street Revenue	212,450	20,173.73	209,962.65	0.00	2,487.35	98.83
Transfers						
30-3711 From Fund Balance-Street Fund	64,543	0.00	0.00	0.00	64,543.00	0.00
TOTAL Transfers	64,543	0.00	0.00	0.00	64,543.00	0.00
TOTAL REVENUE	276,993	20,173.73	209,962.65	0.00	67,030.35	75.80

30 -Street Fund
DEPARTMENT - Street

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
30-431-1101 Overtime - Street	0 (	719.74)	0.00	0.00	0.00	0.00
TOTAL Salaries	0 (	719.74)	0.00	0.00	0.00	0.00
Other Personnel Costs						
30-431-1200 SS & Medicare	0 (	169.01)	0.00	0.00	0.00	0.00
30-431-1400 Retirement	0 (	16.82)	0.00	0.00	0.00	0.00
TOTAL Other Personnel Costs	0 (	185.83)	0.00	0.00	0.00	0.00
Other Expenses						
30-431-2016 Liability & Property Ins.	2,000	0.00	4,536.00	0.00 (	2,536.00)	226.80
30-431-2104 Gas, Oil, Diesel Fuel	3,000	0.00	1,860.99	0.00	1,139.01	62.03
30-431-2110 Street Lighting	35,000	2,851.65	29,353.94	0.00	5,646.06	83.87
30-431-2200 Repair & Maintenance	0	0.00	1,987.65	0.00 (	1,987.65)	0.00
30-431-2204 Equip. Repair & Maintenance	5,700	497.41	2,913.18	0.00	2,786.82	51.11
30-431-2208 Street Repair & Maintenance	2,500	0.00	1,583.20	0.00	916.80	63.33
30-431-2210 Contracting Services	0	56.85	708.96	0.00 (	708.96)	0.00
30-431-2300 Operating Supplies	500	88.00	291.49	0.00	208.51	58.30
30-431-2306 Salt Supplies	5,000	0.00	3,779.96	0.00	1,220.04	75.60
30-431-2308 Rock, Gravel & Sand	900	0.00	0.00	0.00	900.00	0.00
30-431-2310 Miscellaneous/Sundry	682	0.00	0.00	0.00	682.00	0.00
30-431-2312 Minor Equipment-Street	1,711	0.00	1,408.71	0.00	302.29	82.33
30-431-2318 Sign Parts & Supplies	15,000	2,672.45	3,861.58	0.00	11,138.42	25.74
30-431-4000 Professional Services	5,000	0.00	18,819.93	0.00 (	13,819.93)	376.40
30-431-6020 Street Paving	200,000	0.00	201,584.91	0.00 (	1,584.91)	100.79
TOTAL Other Expenses	276,993	6,166.36	272,690.50	0.00	4,302.50	98.45
TOTAL Street	276,993	5,260.79	272,690.50	0.00	4,302.50	98.45
TOTAL EXPENDITURES	276,993	5,260.79	272,690.50	0.00	4,302.50	98.45
REVENUE OVER/ (UNDER) EXPENDITURES	0	14,912.94 (62,727.85)	0.00	62,727.85	0.00

BALANCE SHEET

AS OF: MAY 31ST, 2019

40 -Solid Waste Fund

BALANCE

ASSETS

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Current AssetsChecking/Savings

1000 Solid Waste Fund - Farmers Bk	350,019.46
Total Checking/Savings	350,019.46

Current Assets

1200 Accounts Receivable	37,906.88
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	47,747.61

Total Current Assets	397,767.07
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Other AssetsTransfers

1610 Due To / From General Fund	(15,120.17)
1620 Due To / From Sewer Fund	37,043.03
Total Transfers	21,922.86

Total Other Assets	21,922.86
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TOTAL ASSETS	419,689.93
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LIABILITIES & EQUITY

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Current LiabilitiesCurrent Liabilities

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

Total Current Liabilities	36,981.50
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Long Term Liabilities

TOTAL LIABILITIES	36,981.50
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CITY OF MILLERSVILLE

PAGE: 2

BALANCE SHEET

AS OF: MAY 31ST, 2019

40 -Solid Waste Fund

BALANCE

Equity

2700	Retained Earnings	(	101,669.41)
2720	Fund Balance-Nonspendable		4,473.20
2730	Fund Balance-Restricted		460,420.66
	Net Income		19,483.98

Total Equity	382,708.43
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TOTAL LIABILITIES & EQUITY	419,689.93
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CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2019

40 -Solid Waste Fund

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>User Fees</u>						
40-3000 User Fees	420,000	37,523.93	412,144.98	0.00	7,855.02	98.13
TOTAL User Fees	420,000	37,523.93	412,144.98	0.00	7,855.02	98.13
<u>Other Revenue</u>						
40-3500 Sale of Recyclables	2,200	597.30	2,929.80	0.00 (	729.80)	133.17
40-3501 Interest Income	650	41.21	455.99	0.00	194.01	70.15
TOTAL Other Revenue	2,850	638.51	3,385.79	0.00 (	535.79)	118.80
<u>Transfers</u>						
40-3711 From Fund Balance-SW Fund	47,660	0.00	0.00	0.00	47,660.00	0.00
TOTAL Transfers	47,660	0.00	0.00	0.00	47,660.00	0.00
 TOTAL REVENUE	 470,510	 38,162.44	 415,530.77	 0.00	 54,979.23	 88.31

40 -Solid Waste Fund
DEPARTMENT - Solid Waste

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
40-432-1100 Salaries - Solid Waste	103,690	11,858.47	92,395.67	0.00	11,294.33	89.11
40-432-1101 Overtime - Solid Waste	1,500	410.48	861.48	0.00	638.52	57.43
40-432-1108 Longevity Pay	3,360	0.00	3,360.00	0.00	0.00	100.00
TOTAL Salaries	108,550	12,268.95	96,617.15	0.00	11,932.85	89.01
Other Personnel Costs						
40-432-1200 SS & Medicare	8,304	934.80	7,365.69	0.00	938.31	88.70
40-432-1300 Employee Health Insurance	21,619	1,791.18	18,508.86	0.00	3,110.14	85.61
40-432-1400 Retirement	673	49.44	483.35	0.00	189.65	71.82
40-432-1500 Unemployment Insurance	126	0.00	81.94	0.00	44.06	65.03
TOTAL Other Personnel Costs	30,722	2,775.42	26,439.84	0.00	4,282.16	86.06
Other Expenses						
40-432-2014 Worker's Comp. Insurance	4,571	0.00	5,100.63	0.00 (	529.63)	111.59
40-432-2016 Liability & Property Ins.	3,000	0.00	6,896.00	0.00 (	3,896.00)	229.87
40-432-2104 Gas, Oil, Diesel Fuel	6,000	0.00	4,085.06	0.00	1,914.94	68.08
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 rfm	5,000	0.00	6,515.50	0.00 (	1,515.50)	130.31
40-432-2210 Contractual Services	8,010	476.28	8,121.26	0.00 (	111.26)	101.39
40-432-2300 Operating Supplies	1,000	0.00	289.49	0.00	710.51	28.95
40-432-2302 Office Supplies	200	0.00	0.00	0.00	200.00	0.00
40-432-2310 Miscellaneous/Sundry	200	0.00	42.36	0.00	157.64	21.18
40-432-2312 Minor Equipment-S.Waste	5,000	0.00	2,529.68	0.00	2,470.32	50.59
40-432-2316 Postage	500	0.00	400.00	0.00	100.00	80.00
40-432-2324 Clothing & Uniforms	1,000	0.00	977.91	0.00	22.09	97.79
40-432-4002 Contractual Svc-Waste Ind.	267,157	21,614.68	216,146.80	0.00	51,010.20	80.91
40-432-4016 Accounting & Auditing	1,000	0.00	1,000.00	0.00	0.00	100.00
40-432-4026 Disposal Fees	18,000	1,101.56	9,995.17	0.00	8,004.83	55.53
40-432-6014 Machinery&Equipment-SW	7,600	0.00	7,889.94	0.00 (	289.94)	103.82
TOTAL Other Expenses	331,238	23,192.52	272,989.80	0.00	58,248.20	82.42
TOTAL Solid Waste	470,510	38,236.89	396,046.79	0.00	74,463.21	84.17
TOTAL EXPENDITURES	470,510	38,236.89	396,046.79	0.00	74,463.21	84.17
REVENUE OVER/ (UNDER) EXPENDITURES	0 (74.45)	19,483.98	0.00 (19,483.98)	0.00

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CITY OF MILLERSVILLE

PAGE: 1

BALANCE SHEET

AS OF: MAY 31ST, 2019

50 -Drug Fund

BALANCE

ASSETS

=====

Current AssetsChecking/Savings

1000 Drug Fund - Farmers Bank	66,274.45
1001 Drug Fund Escrow Acct-Farmers	37,434.52
Total Checking/Savings	103,708.97

Current Assets

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

Total Current Assets	103,953.97
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Other AssetsTransfers

1610 Due To / From General Fund	972.15
Total Transfers	972.15

Total Other Assets	972.15
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TOTAL ASSETS	104,926.12
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LIABILITIES & EQUITY

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Current LiabilitiesCurrent Liabilities

2002 DF Escrow Pending Acct	37,434.52
Total Current Liabilities	37,434.52

Total Current Liabilities	37,434.52
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Long Term Liabilities

TOTAL LIABILITIES	37,434.52
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Equity

2700 Retained Earnings	26,359.57
2730 Fund Balance-Restricted	28,601.02
Net Income	12,531.01

Total Equity	67,491.60
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6-14-2019

CITY OF MILLERSVILLE

PAGE: 2

BALANCE SHEET

AS OF: MAY 31ST, 2019

50 -Drug Fund

BALANCE

TOTAL LIABILITIES & EQUITY

104,926.12

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CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2019

50 -Drug Fund

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Drug Fund Donations</u>						
<u>Drug Fines/Fees</u>						
50-3200 Drug Fines	7,000	972.15	7,893.41	0.00 (	893.41)	112.76
50-3222 Impound Storage Fees	7,000	0.00	0.00	0.00	7,000.00	0.00
TOTAL Drug Fines/Fees	14,000	972.15	7,893.41	0.00	6,106.59	56.38
<u>Other Drug Revenue</u>						
50-3501 Interest Income	80	8.26	80.49	0.00 (	0.49)	100.61
50-3507 Seizure/Forfeit/Auction	10,000	2,617.66	7,097.11	0.00	2,902.89	70.97
TOTAL Other Drug Revenue	10,080	2,625.92	7,177.60	0.00	2,902.40	71.21
<u>Transfers</u>						
50-3711 From Fund Balance-Drug Fund	57,772	0.00	0.00	0.00	57,772.00	0.00
TOTAL Transfers	57,772	0.00	0.00	0.00	57,772.00	0.00
 TOTAL REVENUE	81,852	3,598.07	15,071.01	0.00	66,780.99	18.41

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2019

		%		%		%	
		OF YEAR COMPLETED:		91.67			
DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET	
<u>Other Personnel Costs</u>							
<u>Other Expenses</u>							
50-451-2312 Minor Equipment-Drug	79,812	0.00	500.00	0.00	79,312.00	0.63	
50-451-2320 Bank Service Charge	40	0.00	40.00	0.00	0.00	100.00	
50-451-2712 Other Drug Related Expenses	2,000	0.00	2,000.00	0.00	0.00	100.00	
TOTAL Other Expenses	81,852	0.00	2,540.00	0.00	79,312.00	3.10	
TOTAL Drug	81,852	0.00	2,540.00	0.00	79,312.00	3.10	
TOTAL EXPENDITURES	81,852	0.00	2,540.00	0.00	79,312.00	3.10	
REVENUE OVER/ (UNDER) EXPENDITURES	0	3,598.07	12,531.01	0.00 (	12,531.01)	0.00	

6-14-2019

CITY OF MILLERSVILLE

PAGE: 1

BALANCE SHEET

AS OF: MAY 31ST, 2019

60 -Stormwater Fund

BALANCE

ASSETS

=====

Current AssetsChecking/Savings

1000 Stormwater Fund - Farmers Bk	140,530.43
Total Checking/Savings	140,530.43

Current Assets

1200 Accounts Receivable	15,102.46
1203 A/R - Stormwater Bad Debt	237.17
1220 A/R - Other	10,760.00
Total Current Assets	26,099.63

Total Current Assets	166,630.06
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Other AssetsTransfers

1610 Due To / From General Fund	(5,872.70)
1620 Due To / From Sewer Fund	12,702.22
Total Transfers	6,829.52

Total Other Assets	6,829.52
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TOTAL ASSETS	173,459.58
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LIABILITIES & EQUITY

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Current LiabilitiesCurrent LiabilitiesLong Term Liabilities

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Equity

2700 Retained Earnings	96,245.01
Net Income	77,214.57

Total Equity	173,459.58
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TOTAL LIABILITIES & EQUITY	173,459.58
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CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MAY 31ST, 2019

60 -Stormwater Fund

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Stormwater Revenue						
60-3000 Stormwater Fees	154,000	12,869.72	142,147.37	0.00	11,852.63	92.30
TOTAL Stormwater Revenue	154,000	12,869.72	142,147.37	0.00	11,852.63	92.30
Other Revenue						
60-3200 Stormwater Fines	0	0.00	1,000.00	0.00	(1,000.00)	0.00
60-3400 Stormwater Permits/Fees	500	300.00	1,400.00	0.00	(900.00)	280.00
60-3501 Interest Income	50	0.00	147.11	0.00	(97.11)	294.22
60-3504 Miscellaneous Income	0	0.00	1,010.00	0.00	(1,010.00)	0.00
TOTAL Other Revenue	550	300.00	3,557.11	0.00	(3,007.11)	646.75
TOTAL REVENUE	154,550	13,169.72	145,704.48	0.00	8,845.52	94.28

60 -Stormwater Fund
DEPARTMENT - Stormwater Fund

% OF YEAR COMPLETED: 91.67

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
60-461-1100 Salaries - Stormwater	51,462	5,444.72	41,579.88	0.00	9,882.12	80.80
60-461-1101 Overtime-Stormwater	500	0.00	177.60	0.00	322.40	35.52
60-461-1108 Longevity Pay	0	0.00	263.00	0.00	(263.00)	0.00
TOTAL Salaries	51,962	5,444.72	42,020.48	0.00	9,941.52	80.87
Other Personnel Costs						
60-461-1200 SS & Medicare	3,937	405.06	3,126.99	0.00	810.01	79.43
60-461-1400 Retirement	319	22.92	231.47	0.00	87.53	72.56
60-461-1500 Unemployment Ins.	42	0.00	0.00	0.00	42.00	0.00
TOTAL Other Personnel Costs	4,298	427.98	3,358.46	0.00	939.54	78.14
Other Expenses						
60-461-2002 Education & Training	1,000	0.00	500.00	0.00	500.00	50.00
60-461-2014 Work Comp Insurance	114	0.00	97.79	0.00	16.21	85.78
60-461-2104 Gas & Oil	1,000	0.00	0.00	0.00	1,000.00	0.00
60-461-2106 Publicity, Subscriptions & Dues	4,000	0.00	3,460.00	0.00	540.00	86.50
60-461-2202 Vehicle Repair & Maintenance	1,000	0.00	0.00	0.00	1,000.00	0.00
60-461-2210 Contractual Services	5,000	133.49	3,119.30	0.00	1,880.70	62.39
60-461-2300 Operating Supplies	1,000	0.00	118.86	0.00	881.14	11.89
60-461-2302 Office Supplies	500	0.00	28.09	0.00	471.91	5.62
60-461-2310 Miscellaneous/Sundry	500	0.00	28.91	0.00	471.09	5.78
60-461-2312 Minor Equipment	1,000	0.00	0.00	0.00	1,000.00	0.00
60-461-4000 Professional Services	20,000	1,116.00	10,116.00	0.00	9,884.00	50.58
60-461-4014 Legal Services	1,000	0.00	0.00	0.00	1,000.00	0.00
60-461-4016 Accounting & Auditing	1,000	0.00	1,000.00	0.00	0.00	100.00
60-461-4028 Stream Watch/Cleanup	500	0.00	0.00	0.00	500.00	0.00
60-461-6000 System Imp's/Repair	12,000	0.00	4,642.02	0.00	7,357.98	38.68
60-461-7000 Reserve	48,676	0.00	0.00	0.00	48,676.00	0.00
TOTAL Other Expenses	98,290	1,249.49	23,110.97	0.00	75,179.03	23.51
TOTAL Stormwater Fund	154,550	7,122.19	68,489.91	0.00	86,060.09	44.32
TOTAL EXPENDITURES	154,550	7,122.19	68,489.91	0.00	86,060.09	44.32
REVENUE OVER/ (UNDER) EXPENDITURES	0	6,047.53	77,214.57	0.00	77,214.57	0.00

**CITY OF MILLERSVILLE, TENNESSEE
ORDINANCE 19-724**

AN ORDINANCE OF THE CITY OF MILLERSVILLE, TENNESSEE TO AMEND ORDINANCE 18-697, THE 2018-2019 FISCAL YEAR BUDGET, AS PREVIOUSLY AMENDED BY ORDINANCE 18-704, 18-711, 18-712, 19-720 AND 19-723, TO REFLECT ACTUAL REVENUE AND EXPENDITURES RELATED TO GUARDRAIL DAMAGE/REPAIR.

WHEREAS, the City of Millersville adopted the 2018-2019 Fiscal Year Budget by passage of Ordinance 18-697 on June 28, 2018; and

WHEREAS, the City has since identified expenditures in the Street Fund that were not included as part of the original budget; and

WHEREAS, damage to a guardrail caused by a car accident resulted in an unforeseen expense for the City; however, a claim was filed with the owner's Auto Insurance Carrier and the City received a reimbursement for the repair; and

WHEREAS, a budget amendment is necessary to the Appropriation Ordinance in order to reflect the actual finances of the City; and

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MILLERSVILLE, TENNESSEE that Ordinance 18-697, the 2018-2019 Fiscal Year Budget, as previously amended by Ordinance 18-704, 18-711, 18-712, 19-720, and 19-723 shall be amended as follows:

SECTION 1 – REVENUES: State Street Aid Fund – Miscellaneous Revenue proposed for the Street Fund will increase by \$1,988 and change from \$7,450 to \$9,438. The Total Revenue will change from \$212,450 to \$214,438. (Line Item detail attached.)

SECTION 2 – APPROPRIATIONS: State Street Aid Fund – Expenditures proposed for the Street Fund will increase by \$1,988 and change from \$76,993 to \$78,981. The Total Appropriations will change from \$276,993 to \$278,981. (Line Item detail attached.)

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 as to Form and Legality:

By: _____
Holly Murphy, City Recorder

By: _____
Robert Wheeler, Jr., City Attorney

Ordinance 19-724

2018-19 Budget Amendment Street Fund

OPERATING EXPENSES:

Account #	Budget Line Item	Amount Budgeted	Projected year-end	Increase (+) Decrease (-)	
30-431-2200	Repair & Maintenance	\$0.00	\$1,988.00	\$1,988.00	-
Total Expense: Street Fund		\$0.00	\$1,988.00	\$1,988.00	\$1,988.00

REVENUE SOURCE

		Amount Budgeted	Projected year-end	Increase (+) Decrease (-)	
30-3505	Insurance Proceeds	\$0.00	\$1,988.00	\$1,988.00	-
Total Revenue Source: General Fund		\$0.00	\$1,988.00	\$1,988.00	\$1,988.00

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

**AN ORDINANCE OF THE CITY OF MILLERSVILLE, TENNESSEE,
ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING
JULY 1, 2018 THROUGH JUNE 30, 2019**

- 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:

General Fund	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Proposed
Local Taxes	\$ 1,406,258	\$ 1,496,888	\$ 1,508,241
Licenses & Permits	\$ 38,302	\$ 37,435	\$ 36,450
Intergovernmental Revenue	\$ 645,667	\$ 663,482	\$ 656,400
Charges for Services	\$ 28,672	\$ 30,500	\$ 31,500
Fines and Forfeitures	\$ 365,569	\$ 255,000	\$ 287,000
Miscellaneous Revenue	\$ 171,366	\$ 48,001	\$ 66,550
Other Financing Sources	\$ 390,782	\$ -	\$ -
Total Revenue	\$ 3,046,616	\$ 2,531,306	\$ 2,586,141
Fund Balance	\$ 1,470,615	\$ 2,177,774	\$ 1,641,627
Total Available Funds	\$4,517,231	\$4,709,080	\$4,227,768

State Street Aid Fund	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Proposed	Amendment#6 Ord 19-724
State Gas Tax Revenue	\$ 179,480	\$ 203,600	\$ 205,000	
Miscellaneous Revenue	\$ 10,024	\$ 5,531	\$ 7,450	+1,988=9,438
Transfer from General Fund	\$ 27,883	\$ 44,295	\$ -	
Total Revenue	\$ 217,387	\$ 253,426	\$ 212,450	+1,988=214,438
Fund Balance	\$ 298,251	\$ 422,794	\$ 298,160	
Total Available Funds	\$ 515,638	\$ 676,220	\$ 510,610	

Drug Fund	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Proposed
Drug Fines & Revenue	\$ 43,532	\$ 15,660	\$ 24,080
Total Revenue	\$ 43,532	\$ 15,660	\$ 24,080
Fund Balance	\$ 24,583	\$ 51,326	\$ 57,772
Total Available Funds	\$ 68,115	\$ 66,986	\$ 81,852

Solid Waste Fund	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Proposed
Service Fees	\$ 421,590	\$ 420,000	\$ 420,000
Miscellaneous Revenue	\$ 18,891	\$ 2,840	\$ 2,850
Total Revenue	\$ 440,481	\$ 422,840	\$ 422,850
Fund Balance	\$ 433,237	\$ 475,920	\$ 344,927
Total Available Funds	\$ 873,718	\$ 898,760	\$ 767,777

Stormwater Utility Fund	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Proposed
Stormwater Utility Fees	\$ 154,018	\$ 154,000	\$ 154,000
Miscellaneous Revenue	\$ 1,853	\$ 559	\$ 550
Total Revenue	\$ 155,871	\$ 154,559	\$ 154,550
Fund Balance	\$ 40,303	\$ 36,678	\$ 88,432
Total Available Funds	\$ 196,174	\$ 191,237	\$ 242,982

Sewer Fund	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Proposed
Sewer User Fees	\$ 897,748	\$ 928,000	\$ 930,000
Sewer Tap Fees	\$ 25,925	\$ 15,000	\$ 25,000
Other Fees	\$ 77,724	\$ 82,000	\$ 45,000
Non-Operating Revenue	\$ 8,258	\$ 8,284	\$ 3,500
Other Financing Sources	\$ -	\$ 518,000	\$ -
Total Revenue	\$ 1,009,655	\$ 1,551,284	\$ 1,003,500

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

General Fund	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Proposed	Amendment#2 Ord 18-711 12/18/18	Amendment#3 Ord 18-712 12/18/18	Amendment#4 Ord 19-720 4/1/19	Amendment#5 Ord 19-723 4/16/19
General Government (inc.Dev&Codes)	\$ 628,920	\$ 780,841	\$ 852,289	-14,650 = 837,639	+223,000 = 1,060,639	+220,000 = 1,280,639	+100,000 = 1,380,639
Police Department (& City Court)	\$ 1,198,212	\$ 1,221,298	\$ 1,302,234				
Fire Department	\$ 214,424	\$ 733,763	\$ 328,925				
Parks and Recreation	\$ 102,758	\$ 106,918	\$ 159,860				
Debt Service	\$ 167,260	\$ 180,338	\$ 215,771				
Transfer to Street	\$ 27,883	\$ 44,295	\$ -				
Capital	\$ -	\$ -	\$ -				
Total Appropriations	\$ 2,339,457	\$ 3,067,453	\$ 2,859,079	-14,650 = \$2,844,429	+223,000 = \$3,067,429	+220,000 = 3,287,429	+100,000 = 3,387,429

State Street Aid Fund	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Proposed	Amendment#6 Ord 19-724
Street Expenditures	\$ 85,791	\$ 116,353	\$ 76,993	+1,988=78,981
Capital	\$ 7,053	\$ 261,707	\$ 200,000	
Total Appropriations	\$ 92,844	\$ 378,060	\$ 276,993	+1,988=278,981

Drug Fund	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Proposed
Police Dept Drug Expenditures	\$ 16,789	\$ 9,214	\$ 81,852
Total Appropriations	\$ 16,789	\$ 9,214	\$ 81,852

Solid Waste Fund	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Proposed
Operating Expenditures	\$ 395,783	\$ 411,293	\$ 462,910
Capital	\$ 2,016	\$ 142,540	\$ 7,600
Total Appropriations	\$ 397,799	\$ 553,833	\$ 470,510

Stormwater Utility Fund	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Proposed	Amendment#2 Ord 18-711
Operating Expenses	\$ 144,902	\$ 97,805	\$ 98,246	-4,372 = \$93,874
Capital	\$ 14,595	\$ 5,000	\$ 12,000	
Total Appropriations	\$ 159,497	\$ 102,805	\$ 110,246	-4,372 = \$105,874

Sewer Fund	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Proposed	Amendment#1 Ord 18-704 8/21/18
Operating Expenses	\$ 995,367	\$ 1,064,168	\$ 1,069,964	
Non-Operating Expenses	\$ 24,495	\$ 29,000	\$ 29,200	
Debt Service	\$ -	\$ 23,971	\$ 23,971	
Capital	\$ 270,085	\$ 703,416	\$ 70,000	-30,000 = \$100,000
Total Appropriations	\$ 1,289,947	\$ 1,820,555	\$ 1,193,135	-30,000 = \$1,223,135

SECTION 3. At the end of the 2019 fiscal year, the governing body estimates fund balances/deficits as follows:

		Amendment#2 Ord 18-711	Amendment#3 Ord 18-712	Amendment#4 Ord 19-720	Amendment#5 Ord 19-723
General Fund	\$ 1,368,689	+14,650 = \$1,383,339	-223,000 = \$1,160,339	-220,000 = \$940,339	-100,000 = \$840,339
State Street Aid Fund	\$ 233,617				
Drug Fund	\$ -				
Solid Waste Fund	\$ 297,267				
Stormwater Fund	\$ 132,736	+4,372 = \$137,108			
Sewer Fund	\$ -				

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

Bonded or Other Indebtedness	Principal (current yr)	Interest (current yr)	Principal outstanding @ 6/30/19
Bonds	\$ -	\$ -	\$ -
State Revolving Loan	\$ 22,695	\$ 1,276	\$ 420,810
Loan Agreements	\$ 162,581	\$ 17,467	\$ 735,290
Capital Leases	\$ 33,093	\$ 1,147	\$ -
Other Debt	\$ -	\$ -	\$ -
Total	\$ 218,369	\$ 19,890	\$ 1,156,100

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, 2018, the public welfare requiring it.

Passed First Reading: May 24, 2018

Public Hearing: June 19, 2018

Passed Second and Final Reading: June 28, 2018

BOARD OF COMMISSIONERS

Timothy F. Lassiter, Mayor

Timothy F. Lassiter, Mayor

Attest:

Holly L. Murphy, City Recorder

Holly L. Murphy, City Recorder

Approved as to Form and Legality:

Robert G. Wheeler, Jr., City Attorney

Robert G. Wheeler, Jr., City Attorney



June 7, 2019

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

Attention: Holly Murphy, Interim City Manager

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit City of Millersville, Tennessee's (the City of Millersville) governmental activities, business-type activities, aggregate discretely presented component units, each major fund and aggregate remaining fund information as of and for the year ending June 30, 2019, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), 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. As part of our engagement, we will apply certain limited procedures to the City of Millersville's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS
3. Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Millersville's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards and state financial assistance.

2. Supplemental Information included in the table of contents of the financial statements, required by the Comptroller of the Treasury.

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

1. Roster of City Officials
2. Other Supplemental Information listed in the table of contents of the financial statements, required by the Comptroller of the Treasury

The Responsibilities of the Auditor

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); *Government Auditing Standards* issued by the Comptroller General of the United States (GAS). 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. 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, GAS does not expect us to provide reasonable assurance of detecting abuse.

In making our risk assessments, we consider internal control relevant to the City of Millersville'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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Members of the City Commission of the City of Millersville (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We are responsible for the compliance audit of major programs under the Uniform Guidance, including the determination of major programs, the consideration of internal control over compliance, and reporting responsibilities.

Our report(s) on internal control will include any significant deficiencies and material weaknesses in controls of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the standards and regulations identified above. Our report(s) on compliance matters will address material errors, fraud, abuse, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts; and any state or federal grant, entitlement or loan program questioned costs of which we become aware, consistent with requirements of the standards and regulations identified above.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
3. For 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;
4. For establishing and maintaining effective internal control over financial reporting, and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge;
5. For report distribution; and
6. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;

As part of our audit process, we will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for identifying and ensuring that the City of Millersville complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud or abuse, and for informing us about all known or suspected fraud or abuse affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse, or suspected fraud or abuse, affecting the entity received in communications from employees, former employees, analysts, regulators or others.

Management is responsible for the preparation of the supplementary information in accordance with accounting principles generally accepted in the United States of America. Management agrees to include the auditor's report on the supplementary information in any document that contains the supplementary information and indicates that the auditor has reported on such supplementary information. Management also agrees to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.

The Members of the City Commission of the City of Millersville are responsible for informing us of its views about the risks of fraud or abuse within the entity, and its knowledge of any fraud or abuse or suspected fraud or abuse affecting the entity.

Our association with an official statement is a matter for which separate arrangements will be necessary. The City of Millersville, Tennessee agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed. In the event our auditor/client relationship has been terminated when City of Millersville, Tennessee seeks such consent, we will be under no obligation to grant such consent or approval.

The City of Millersville, Tennessee agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, The City of Millersville, Tennessee agrees to contact us before it includes our reports, or otherwise makes reference to us, in any public or private securities offering.

Records and Assistance

If circumstances arise relating to the condition of the City of Millersville's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the City of Millersville's books and records. The City of Millersville will determine that all such data, if necessary, will be so reflected. Accordingly, the City of Millersville will not expect us to maintain copies of such records in our possession.

In connection with our audit, you have requested us to perform certain non-audit services necessary for the preparation of the financial statements. The GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to City of Millersville, Tennessee, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. City of Millersville, Tennessee has agreed that management possesses suitable skill, knowledge or experience and that the individual understands the services to be performed sufficiently to oversee them. Accordingly, the management of City of Millersville, Tennessee agrees to the following:

1. City of Millersville, Tennessee has designated a senior member of management who possesses suitable skill, knowledge and experience to oversee the services;

2. A senior member of management will assume all management responsibilities for subject matter and scope of all non-audit services;
3. City of Millersville, Tennessee will evaluate the adequacy and results of the services performed; and
4. City of Millersville, Tennessee accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with City of Millersville, Tennessee's management and those charged with governance of the objectives of the non-audit services, the services to be performed, and the entity's acceptance of its responsibilities, the auditor's responsibilities and any limitations of the non-audit services. We believe this letter documents that understanding.

Other Relevant Information

Blankenship CPA Group, PLLC may mention the Company's name and provide a general description of the engagement in Blankenship CPA Group, PLLC's client lists and marketing materials.

In accordance with GAS, a copy of our most recent peer review report and any subsequent reports received during the contract period have been filed with the Comptroller of the Treasury.

Fees, Costs, and Access to Workpapers

We expect to issue our report no later than December 31, 2019 provided the remaining provisions of this section below are met. Karen Stephens is the engagement partner and is responsible for signing the report or authorizing another individual to sign it.

Our fees for the services described above are not to exceed \$11,500. Our fees for these services are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Our fee estimate and completion of our work is based upon the following criteria:

1. Signed arrangement letter received timely, and the Preliminary PBC List received according to schedule.
2. Anticipated cooperation from City of Millersville personnel
3. Timely responses to our inquiries
4. Timely completion and delivery of client assistance requests
5. Timely communication of all significant accounting and financial reporting matters
6. The assumption that unexpected circumstances will not be encountered during the engagement

If any of the aforementioned criteria are not met, then fees may increase or the date of report issuance may be delayed. To mitigate increased fees or delayed report issuance, we will timely communicate with management and the Board of Commissioners if any of these criteria are not being met.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, the City of Millersville agrees it will compensate Blankenship CPA Group, PLLC for any additional costs incurred as a result of the City of Millersville's employment of a partner or professional employee of Blankenship CPA Group, PLLC.

Holly Murphy, Interim City Manager
City of Millersville, Tennessee
June 7, 2019
Page 6

In the event we are requested or authorized by City of Millersville, Tennessee or are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for City of Millersville, Tennessee, City of Millersville, Tennessee will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The documentation for this engagement is the property of Blankenship CPA Group, PLLC. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Blankenship CPA Group, PLLC audit personnel and at a location designated by our firm.

Claim Resolution

City of Millersville, Tennessee and Blankenship CPA Group, PLLC agree that no claim arising out of services rendered pursuant to this arrangement letter shall be filed more than the earlier of two years after the date of the audit report issued by Blankenship CPA Group, PLLC or the date of this arrangement letter if no report has been issued. In no event shall either party be liable to the other for claims of punitive, consequential, special, or indirect damages. Blankenship CPA Group, PLLC's liability for all claims, damages and costs of City of Millersville, Tennessee arising from this engagement is limited to the amount of fees paid by City of Millersville, Tennessee to Blankenship CPA Group, PLLC for the services rendered under this arrangement letter.

Information Security - Miscellaneous Terms

Blankenship CPA Group, PLLC is committed to the safe and confidential treatment of the City of Millersville, Tennessee proprietary information. Blankenship CPA Group, PLLC is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. City of Millersville, Tennessee agrees that it will not provide Blankenship CPA Group, PLLC with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of City of Millersville, Tennessee information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

Blankenship CPA Group, PLLC may terminate this relationship immediately in its sole discretion if Blankenship CPA Group, PLLC determines that continued performance would result in a violation of law, regulatory requirements, applicable professional standards or Blankenship CPA Group PLLC's client acceptance or retention standards, or if City of Millersville, Tennessee is placed on a verified sanctioned entity list or if any director or executive of, or other person closely associated with, City of Millersville, Tennessee or its affiliates is placed on a verified sanctioned person list, in each case, including but not limited to lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the United Nations Security Council, the European Union or any other relevant sanctioning authority.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Reporting

We will issue a written report upon completion of our audit of City of Millersville, Tennessee's financial statements. Our report will be addressed to the Members of the City Commission of the City of Millersville, Tennessee. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances

may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on City of Millersville, Tennessee's financial statements, we will also issue the following types of reports:

1. A report on the fairness of the presentation of City of Millersville, Tennessee's schedule of expenditures of federal awards for the year ending June 30, 2019;
2. Reports on internal control related to the financial statements and major programs. These reports will describe the scope of testing of internal control and the results of our tests of internal control;
3. Reports on compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any noncompliance that could have a material effect on the financial statements and any noncompliance that could have a material effect, as defined by Subpart F of Title 2 U.S. CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, on each major program;
4. An accompanying schedule of findings and questioned costs.

This letter constitutes the complete and exclusive statement of agreement between Blankenship CPA Group, PLLC and City of Millersville, Tennessee, superseding all proposals, oral or written, and all other communications with respect to the terms of the engagement between the parties.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature of a party to this agreement or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing," (ii) to have been signed and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities or (iv) a digital signature. This agreement may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities.

Blankenship CPA Group, PLLC



Karen Stephens, Partner

Holly Murphy, Interim City Manager
City of Millersville, Tennessee
June 7, 2019
Page 8

Confirmed on behalf of the City of Millersville, Tennessee:

Governance Signature

Date

Management Signature

Date

PROFESSIONAL SERVICES AGREEMENT FOR
MUNICIPAL CODE ENFORCEMENT

This Professional Services Agreement for Municipal Code Enforcement ("Agreement) between the City of Millersville Tennessee(the "City"), and Pieri Companies, Inc., 1020 Robertson Road, Gallatin, Tennessee 37066-4823 (the "Consultant"), is effective upon execution by the parties and approval by the City's Board of Commissioners.

WHEREAS, the City is a nonprofit municipal corporation established pursuant to the laws of the State of Tennessee, which has adopted certain ordinances relating to the safety, health, and welfare of the City, all of which have been, and shall be, codified in The Millersville Municipal Code (the "Municipal Code"); and

WHEREAS, the Consultant is a corporation formed under the laws of the State of Tennessee which has claimed experience and expertise in the enforcement of municipal ordinances; and

WHEREAS, the City desires to retain the Consultant to perform certain duties related to enforcement of its Municipal Code.

NOW, THEREFORE, for good and valuable consideration, the receipt of which is hereby acknowledged, the parties agree as follows:

1. Consultant. The City hereby retains the Consultant to perform duties related to the enforcement of the City's Municipal Code. The Consultant shall provide oversight of the building department acting as the Building Official and shall supervise the activities of the Code Enforcement Inspector. In addition, the consultant shall perform inspections and issue citations for violation of certain ordinances of the Municipal Code, including but not limited to the International Building Code, International Residential Code, and the International Property Maintenance Code, which has been adopted by the City. The Consultant shall perform its duties in a non-negligent and workmanlike manner.
2. City Manager. The City shall make the Municipal Code available to the Consultant, and the City Manager shall identify those ordinances with which the City needs the Consultant to provide services pursuant to this Agreement. The City Manager shall not participate in or control the work of the Consultant. The Consultant shall report on the performance of its duties pursuant to this Agreement from time to time, as the City Manager may request.
3. Compensation and Schedule. The City shall compensate the consultant as noted in Appendix A – Fee schedule. The Consultant will typically work up to 5 hours per day on Monday, Wednesday and Friday but will be available up to 20 hours per week if approved by the City Manager and Consultant. Time worked over 20 hours in any week will be billed at the hourly rate.

4. Plan Review. Consultant shall review all commercial plans for code compliance at the rate noted in Appendix A.
5. Management Consulting. The consultant will be available to work on special projects or assignments at the request of the City Manager. Any work performed will be outside of the duties related to building inspection and code enforcement. Compensation shall be as provided in Appendix A and shall not exceed 10 hours per week.
6. Term. The term of this Agreement shall be from July 1, 2019 thru June 30, 2020. The City may agree to extend the term of this Agreement provided written notice is submitted to the Consultant by May 1 of each year prior to the end of the current contract. The Consultant reserves the right to modify any future agreements with the approval of the City.
7. Invoices and Payment. The Consultant shall submit invoices to the City on a bi-weekly basis. The City shall review, and upon confirmation, pay the invoices within 5 days of receipt. All payments for invoices shall be made available for the Consultant to pick up at City Hall.
8. Zoning and Stormwater Ordinances Excluded. The Consultant's enforcement work shall not include enforcement of the City's Zoning or Stormwater Ordinances. Such matters are performed through the efforts of the City Staff, Planning Commission, the Board of Zoning Appeals and professionals acting under the supervision of the City Manager, including the City Engineer, and the City Attorney. The Consultant shall report any questions related to such matters to the City Manager before undertaking any actions that may be related to the Zoning or Stormwater Ordinance.
9. Mandatory Training and Re-imbursement. The consultant shall be permitted to attend training classes directly related to the performance of this contract if the training is scheduled during normal work hours. Attendance shall be approved by the City Manager. Participation in training programs shall be at the consultants' expense unless otherwise authorized by the City Manager.
10. Vehicle and Equipment. The City will make a vehicle with a government license plate available to the Consultant for the performance of services pursuant to this Agreement. The City will also make a computer and/or computer connection available to permit communication and retaining information regarding the Consultant's services in IWORQ or other computer programs used by the City.
11. Independent Contractor Status. The parties agree that the Consultant is an independent contractor, and nothing in this Agreement or the Consultant's work for the City shall create a partnership, joint venture, joint employer, agency, or employer/employee relationship between the City and the Consultant, or any employee or agent of the Consultant. The City shall have no liability or responsibility for any salaries, wages, payroll taxes, or other compensation or benefits owed to Consultant's employees or agents. Further, the consultant

is exempt from any requirements of the City's personnel policy manual.

12. Compliance with Law. The Consultant agrees to operate its business and to perform all services pursuant to this Agreement in accordance with all applicable federal, state, and/or local laws and regulations.
13. Indemnification. The Consultant agrees to defend, save, indemnify, and hold harmless the City, its elected and appointed officials, employees, volunteers, and other independent contractors, from and against any and all claims, demands, suits, costs (including attorneys fees and legal costs), expenses, and liabilities by reason of personal injury, including bodily injury or death and/or property damage, or the violation of any federal, state, or local law or regulation, to the extent that any such injury, loss, damage, or claim of violation, is caused by the action, negligence of, or breach of duty by, the Consultant or any officer, employee, representative, or agent of the Consultant.
14. Insurance, Additional Insured, Notice of Cancellation. The Consultant agrees to procure and maintain, at its own cost, a policy or policies of insurance sufficient to insure against all liability, claims, demands, and other obligations assumed by the Consultant pursuant to this Agreement. Such insurance shall be in addition to any other insurance requirements imposed by law. The minimum insurance coverages are listed below. Such coverages shall be procured and maintained with forms and insurers acceptable to the City. In the case of any claims-made policy, the necessary retroactive dates and extended reporting periods shall be procured to maintain such continuous coverage. The Consultant shall maintain the following:
 - a. Worker's compensation insurance to cover obligations imposed by applicable law for any employee engaged in the performance of work under this Agreement, and Employer's Liability insurance with minimum limits of one million dollars (\$1,000,000) bodily injury each accident, one million dollars (\$1,000,000) bodily injury by disease – policy limit, and one million dollars (\$1,000,000) bodily injury by disease – each employee.
 - b. Commercial general liability insurance with minimum combined single limits of one million dollars (\$1,000,000) each occurrence and two million dollars (\$2,000,000) general aggregate. The policy shall be applicable to all premises and operations. The policy shall include coverage for bodily injury, broad form property damage, personal injury (including coverage for contractual and employee acts), blanket contractual, independent Consultant's, and products. The policy shall contain a severability of interest provision and shall be endorsed to include the City and the City's officers, employees, and consultants as additional insureds.
 - c. Professional liability insurance with minimum limits of one million dollars (\$1,000,000) each claim and one million dollars (\$1,000,000) general aggregate.

The Consultant shall be responsible for maintaining professional liability insurance for a minimum of two (2) years from the date of expiration of this Agreement.

- d. Cyber Liability insurance with minimum limits of one million dollars (\$1,000,000) each claim and one million dollars (\$1,000,000) general aggregate.
- e. Excess liability insurance with minimum limits of two million dollars (\$2,000,000) each occurrence and two million dollars (\$2,000,000) in general aggregate.
- f. Automobile Liability Coverage is required that shall cover all owned, non-owned, and hired automobiles with a limit of not less than one million dollars (\$1,000,000) combined single limit each accident.

The City shall be named as an additional insured on the Consultant's insurance coverage.

Prior to commencement of the Services, the Consultant shall submit certificates of insurance acceptable to the City.

Every policy of insurance shall provide that the City will receive notice no less than thirty (30) calendar days prior to any cancellation, termination, or a material change in such policy.

The Consultant's failure to obtain and continuously maintain policies of insurance in accordance with this Section and its subsections shall not limit, prevent, preclude, excuse, or modify any liability, claims, demands, or other obligations of the Consultant arising from performance or non-performance of this Agreement. Failure on the part of the Consultant to obtain and to continuously maintain policies providing the required coverage, conditions, restrictions, notices, and minimum limits shall constitute a material breach of this Agreement upon which the City may immediately terminate this Agreement.

- 15. Governmental Tort Liability Act Provisions. Nothing in this Agreement, including but not limited to the Consultant's procurement of insurance policies with coverages of limits as stated above, shall constitute or be considered a waiver by the City of the provisions of the Tennessee Governmental Tort Liability Act, now codified at T.C.A. § 29-20-101 et seq., or any other such law regarding the limitation of liability that may be imposed on a municipal governmental entity, including but not limited to the dollar amount or monetary limit that may imposed thereunder.
- 16. No Assignment or Subcontract. Neither this Agreement nor the services to be performed pursuant to this Agreement may be assigned or subcontracted.
- 17. Conflict of Interest, Incompatible Relationships, Kickbacks, Collusion, Payments. The Consultant represents that as of the date of this Agreement that it has no conflict of interest

with respect to the City or the services performed pursuant to this Agreement, and that the Consultant will maintain that position during the Term of this Agreement. Neither the Consultant nor any of its officers or employees shall have or hold any employment or contractual relationship that is antagonistic or incompatible with the Consultant's loyal and conscientious exercise of judgment related to its performance under this Agreement. Neither the Consultant nor any of its directors, officers or Consultant Personnel shall obtain any kickbacks or benefits for itself, themselves or other clients as a result of any City purchases or transactions. The Consultant shall not collude with other City service providers regarding City business or matters. The Consultant shall not enter into any business relationships with other City service providers regarding City business or matters, without the approval of the City Manager, which approval may be withheld at the City Manager's sole discretion. The Consultant warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Consultant, to solicit or secure this Agreement, and that it has not paid or agreed to pay any person, company, individual or firm, other than a bona fide employee working solely for the Consultant, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. Provided however, this provision does not encompass the Consultant's ability to have hired or engaged consultants to assist in preparation of the proposal and delivery of the services hereunder. For the breach or violation of this provision, the City shall have the right to terminate the Agreement at its discretion without liability, to deduct from the Agreement price, or otherwise recover the full amount of such fee, commission, percentage, gift or consideration.

18. Notice. Whenever either party desires to give notice to the other, it must be given by written notice, sent by certified United States mail, with return receipt requested, hand delivered, addressed to the party for whom it is intended, at the place last specified, and the place for giving of notice in compliance with the provisions of this paragraph. Notice shall be deemed given upon receipt by any method of delivery authorized above. A copy shall also be sent by email. For the present, the parties designate the following as the respective places and email addresses for giving of notice:

City of Millersville
Attention: City Manager
1246 Louisville Highway
Millersville, TN. 37072
cityrecorder@cityofmillersville.com

Pieri Companies, Inc.
810 Oak Meadow Drive
Suite 681411
Franklin, Tennessee 37064
admin@piericompanies.com

19. Default. Upon default of this Agreement, the non-defaulting party may terminate this Agreement, such termination to take effect immediately, and pursue any remedy at law or equity, including but not limited to an action for damages or injunctive relief.
20. Termination With or Without Cause. The City or the Consultant may terminate this Agreement without cause upon sixty (60) days written notice. In case of such termination, the Consultant shall be entitled to receive payment for work completed up to and including

the date of termination. If the agreement is terminated by the City, the Consultant shall be paid an early termination fee equal to 4 weeks of compensation.

21. Force Majeure. Neither party shall be liable for damages, delays, or failure to perform its obligations under this Agreement if performance is made impractical, abnormally difficult, or abnormally costly, as a result of any unforeseen occurrence, including but not limited to fire, flood, strike, acts of God, failure of a third party to cooperate in providing services, or other occurrences, beyond its reasonable control. The party invoking this Force Majeure clause shall notify the other party immediately by verbal communication and in writing of the nature and extent of the contingency within ten (10) working days after its occurrence and shall take reasonable measures to mitigate any impact of Force Majeure.
22. Authority to Execute. The Consultant and the person executing this Agreement on behalf of the Consultant represent and warrant that said person has the authority to execute this Agreement and to bind the Consultant to the performance of its obligations hereunder.
23. Governing Law and Venue. This Agreement shall be construed under and governed by the laws of the State of Tennessee, and all services to be provided will be provided in accordance with applicable federal, state and local law, without regard to conflict of law provisions. The venue for any dispute relating to this Agreement or the services provided hereunder shall be the State courts in Sumner County, Tennessee.
24. Entire Agreement. This Agreement constitutes the complete, entire and final agreement of the parties hereto with respect to the subject matter hereof, and shall supersede any and all previous communications, representations, whether oral or written, with respect to the subject matter hereof. Invalidity of any of the provisions of this Agreement or any paragraph sentence, clause, phrase, or word herein or the application thereof in any given circumstance shall not affect the validity of any other provision of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement below.

CITY OF MILLERSVILLE

PIERI COMPANIES, INC.

By(sign): _____

By(sign): _____

Name(print): _____

Name(print): _____

Title(print): _____

Title(print): _____

Appendix A - Fee Schedule

Fee Schedule 7/1/19		
Plan Review (as requested)		
Commercial Plan Review		\$0.10 per square foot
Mechanical, Electrical, Plumbing, Energy, ADA	PER TRADE	\$0.05 per square foot
Fire Protection Plan Review		
Sprinkler		\$0.05 per square foot
Fire Alarm		\$0.05 per square foot
Hood		\$150.00 per hood
Additional Services		
Special Projects/Assignments		\$55.00 per hour
Inspections requested outside of business hours (Billed to the contractor)		\$75.00 per inspection
On-Site Consultant*	Plan review services are not included in weekly rate	\$750.00 per week
<p>*Please note the following:</p> <ol style="list-style-type: none"> 1. Consultant will typically work Monday, Wednesday, and Friday up to 5 hours per day, but will be available up to 20 hrs. per week as needed. 2. Changes of work days and hours shall be agreed upon by the City and the Consultant. 3. If City hall is closed due to a City recognized holiday or for any other reason, Consultant will be paid as a work day 4. If the Consultant is sick or otherwise unable to be on-site, the consultant may provide Consultant's personnel as a substitute for scheduled inspections. 		

**INTERLOCAL COOPERATION AGREEMENT
18th JUDICIAL DISTRICT DRUG AND VIOLENT CRIMES TASK FORCE**

This Agreement is entered into by the undersigned parties on behalf of the governing bodies such parties represent by virtue of the office the individual holds at the time this Agreement is signed. The governing bodies represented herein are part of the 18th Judicial District of the State of Tennessee.

WHEREAS, Tennessee Code Annotated, Section 12-9-101, *et seq.*, authorizes public agencies to enter into inter-local cooperation agreements; and

WHEREAS, Tennessee Code Annotated, Section 8-7-110, as amended by the Public Acts of 2004, authorizes any law enforcement officer or assistant district attorney general or district attorney general criminal investigator hired or assigned to a drug task force to enforce the laws of the State of Tennessee related to the investigation and prosecution of but not limited to drug and violent crime cases by conferring the same rights, powers, duties and immunities in every jurisdiction within the judicial district as such officer has within the officer's own jurisdiction; and

WHEREAS, the local governments that are parties to this Agreement are to avail themselves of all authority conferred by these statutes, and any other provisions of law, to create and operate a drug task force for the 18th Judicial District; and

WHEREAS, it is deemed in the public interest by the parties hereto that such a multi-jurisdictional drug task force is created.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties agree as follows:

1. **PURPOSE:** The purpose of the 18th Judicial District Drug and Violent Crimes Task Force (hereinafter "JDDTF") is to consolidate the effort, information, experience and resources of the individual law enforcement agencies within the district in order to effectively investigate drug and various other cases. This Agreement does not prohibit, or otherwise restrict the law enforcement agencies which are parties to this Agreement, from continuing to investigate drug cases within the jurisdiction in which such agency operates. The primary objective of this law enforcement unit is to ferret out, identify, and prosecute those responsible for the sale and distribution of substantial quantities of controlled substances within the 18th Judicial District. Although efforts will focus on this goal, it will be necessary, when circumstances demand, that due attention be given to concentrated offender areas, even though it may entail at times investigation and apprehension of those persons involved with smaller quantities of drugs or other crimes rather than major traffickers. This unit will be called the 18th Judicial District Drug and Violent Crime Task Force.
2. **BOARD OF DIRECTORS:** The JDDTF shall be governed by the Board of Directors (hereinafter "Board"). The Board shall be comprised of the chief law

enforcement officer for each city and/or county within the 18th Judicial District that is a party to this Agreement. Other local governmental entities within the 18th Judicial District may become a party to this Agreement through written notification to the Board of Directors, and approval by the governing body of the entity and acceptance of this Agreement's terms and conditions. Such added parties may then designate a representative for the Board according to the provisions outlined herein. The District Attorney General for the 18th Judicial District shall also be a voting member of the Board. The Board of Directors will be headed by a chairperson who will be elected by the board members. The Chairman of the board shall hold that position for a period of one (1) year from the date of election. Each Board member, including the chairperson, will have one vote and a simple majority (See **Quorum Rule** below) will rule in all matters with the exception of fiscal allocations. With regard to fiscal allocations, a minimum vote of four of the seven participating agencies is required for expenditure of funds. The board will not become involved with daily management and supervision of the task force activities.

Meetings. The Board or the JDDTF Director will establish the time, date and place for its regular meetings. Regular meetings shall be held monthly or as needed for a special called agenda. Special meetings of the Board shall be called upon the request of the Chairman or of one-third of the Board members. Notices of all meetings of the Board shall be sent by the Director of the JDDTF by e-mail or by regular mail at least ten (10) days prior to the meeting. Notice of any particular meeting may be given to some Board members in one manner and to the remaining Board members in a different manner.

Quorum. Except as otherwise provided herein, a majority of the Board members in person shall constitute a quorum for the transaction of business. Except as otherwise provided herein, a majority of the quorum will rule.

Compensation. Members of the Board will serve without additional compensation.

Authority. The Board is responsible for the overall policies and direction of the JDDTF. The duties of the Board include, but are not limited to, the following:

1. Selecting a JDDTF Director. Such person may be assigned from a participating law enforcement agency or governmental entity or hired in addition to assigned personnel.
2. Approving assignment, discharge, suspension, or transfer of JDDTF personnel in coordination with the JDDTF Director.
3. Overseeing the finances of the JDDTF to ensure compliance with the procedures required by the State Comptroller, federal grants and any internal financial policies established by the Board.

4. Review annually all Memorandums of Understandings, Inter-agency Agreements and Mutual-Aid Agreements.

Voting. Each member of the Board will have an equal vote in the conduct of its business. Voting through an assigned designee will be allowed if the Board member elects this option at any time prior to the date a vote of the Board is taken. A vote by an assigned designee of a Board member will have the same force and effect as a vote by such Board member in person. Any action authorized in writing by all of the Board shall be an act of the Board with the same force and effect as if the same had been passed by unanimous vote of a duly called meeting of the Board.

Nonliability of Board members. The Board members shall not be personally liable for the debts, liabilities or other obligations of the JDDTF.

3. **DRUG TASK FORCE DIRECTOR:** The Board shall employ a Director to supervise the day-to-day business of the JDDTF. The Director shall be responsible for implementing policies approved by the Board and for reporting to the Board at each meeting. The Director's compensation and authority shall be determined by the Board. The Director shall not be entitled to vote at Board meetings. The duties of the Director include, but are not limited to, the following:
 - a. Select a JDDTF Office Manager, and/or other necessary office personnel, and receive approval from the Board for such selection(s).
 - b. Approve expenditure of JDDTF funds and maintain account of such funds as required by the State Comptroller, federal grant and internal financial procedures established by the Board.
 - c. Ensure the timely preparation of all reports on JDDTF activities.
 - d. Prepare press releases and press information pertaining to the JDDTF.
 - e. Prepare policies and procedures for JDDTF personnel, and receive approval from the Board for the implementation of such policies and procedures.
 - f. Enter into agreements, leases, and/or contracts on behalf of the JDDTF. The Director does not have to seek approval from the Board for agreements, leases and/or contracts pertaining to the day-to-day operations of the JDDTF; however, such agreements, leases and/or contracts must be accounted for within the budget and/or monthly financial statement provided to the Board. The Board may set a maximum financial obligation which may be implemented through the authority of the Director, to set a standard by which approval must be sought prior to the

implementation of agreements, leases and/or contracts pertaining to the JDDTF.

4. **FINANCES:** The financial matters of the JDDTF shall be conducted in accordance with all applicable state and federal laws.

Judicial District Drug Fund. A joint fund shall be established for the monies necessary for JDDTF operations. Such fund shall be maintained in the Sumner County Office of the Trustee. This fund shall be known as the "Judicial District Drug Fund." All monies including, but not limited to, local government contributions, fines, grant proceeds, seizures and forfeitures for the benefit of the DTF shall be deposited in this fund. Except that seized funds will be kept on deposit at an approved financial institution until such funds are awarded per Tennessee State Code.

Disbursement of Judicial District Drug Fund. Monies from the Judicial District Drug Fund may be disbursed upon request by the JDDTF Director. Disbursements shall be subject to the limitations established by the Board in accordance with state and federal law and shall be reflected on monthly financial reports.

Contributions: All contributions by individual agencies that are participating members of the JDDTF along with any individualized agreements will be pursuant to Memorandums of Understanding between the JDDTF and the respective individual agencies. These agreements will be approved by the District Attorney General, the chief law enforcement officer of the respective agency and the Director of the JDDTF. All federal funds, generated income and/or seized property will be in compliance with all Federal and Tennessee State laws.

Budget. The JDDTF Director shall prepare an annual budget on or before April 1st of each year designating the manner in which the Judicial District Drug Fund shall be disbursed. Such budget shall be approved by the Board of Directors prior to disbursement.

Purchasing. The Board may adopt policies and procedures concerning purchasing as described in the Purchasing General Order. The purchasing procedure of the JDDTF must comply with the Sumner County Government's Purchasing Policy as well as any other applicable state and/or federal law.

Accounting and Reporting. The JDDTF must maintain the finances and records pertaining to such finances in accordance with state and federal law. The JDDTF Director shall file a monthly financial report with the Board.

Audit. An annual audit shall be conducted of the funds maintained by the JDDTF. The audit will be made by the State Comptroller or a private accountant employed via a majority vote of the Board.

5. **PROPERTY OF THE JDDTF:** The JDDTF shall have the authority to maintain control over personal and real property.

Personal Property and Equipment. The personal property and equipment contributed to or purchased by the JDDTF shall remain the property of the JDDTF for so long as the JDDTF is operational. The property and equipment supplied through employees assigned to the JDDTF that remain employees of a law enforcement agency and/or governmental entity shall remain the property of the law enforcement agency and/or governmental entity unless otherwise designated in writing.

Real Property. The JDDTF has the authority to purchase real property and hold such property in the name of the JDDTF. Any purchase of real property made by the JDDTF must be made with the authorization of the Director after receipt of approval by a majority of the Board.

Disposal of JDDTF Property. Obsolete or surplus property of the JDDTF may be disposed of at the discretion of the JDDTF Director and in accordance with all state laws. In the event the JDDTF is dissolved or disbanded, real and personal property in the custody and control of the JDDTF shall be disposed of by the Board to the law enforcement agencies that are participating agencies and/or governmental entities that are parties to this agreement.

6. **PERSONNEL:** Any assignment of a law enforcement officer, assistant district attorney general, or district attorney general investigator assigned to the JDDTF shall have such assignment in writing provided by the chief law enforcement official of the assigning jurisdiction; including, but not limited to, sheriff departments, police departments, task forces, state law enforcement agencies and district attorney general's office, and shall not become effective until approved by the Board. As stated herein, the Director has the authority to hire personnel for the JDDTF, including agents and/or office staff, after receiving approval for such hire from the Board. Pursuant to Tennessee Code Annotated, Section 8-7-110, any law enforcement officer employed by or assigned to the JDDTF must meet the minimum certification requirements of the peace officers standards and training commission; provided, however, that such officer shall not be entitled to receive a police pay supplement for that certification.

Commission. The director of the JDDTF shall have the authority to commission personnel assigned to or hired by the JDDTF with the approval of the District Attorney General for the 18th Judicial District.

Status and Benefits. Any law enforcement officer assigned to the JDDTF shall remain an employee of the law enforcement agency making the assignment for the purpose of compensation and benefits. Salaries of such officers shall be paid by the respective law enforcement agency making the assignment. A law enforcement officer assigned to the JDDTF shall retain all rights, privileges and benefits including, but not limited to, insurance, retirement, seniority, promotional consideration and Worker's Compensation with the assigning agency.

Assignment and Transfer. Each law enforcement agency and/or governmental entity that is a party to this Agreement may recommend law enforcement officers for assignment to the JDDTF. The Director will designate the assignment regarding the officer's position with the JDDTF. Any assignment or change in assignment pertaining to an officer with respect to the JDDTF shall be subject to Director and or Board approval. Any law enforcement officer assigned by the JDDTF shall follow the policies and procedures of the assigning agency as well as those established by the Director for the JDDTF.

7. **AUTHORITY OF JDDTF AGENTS:** Any law enforcement officer or assistant district attorney general or district attorney general criminal investigator assigned to or hired by the JDDTF shall have the same rights, powers, duties and immunities in every jurisdiction within the judicial district as such officer has within the officer's own jurisdiction. Such individuals shall also have the same rights, powers, duties and immunities statewide as such officer has within the 18th Judicial District; provided, that investigations conducted outside the officer's jurisdiction originated within the officer's own jurisdiction and is immediately necessary to an ongoing investigation; or by working in cooperation with another judicial district or multi-judicial district task force or law enforcement agency; or where there exists a mutual aid agreement between the judicial districts or multi-judicial district task forces approved by each district attorney general. *See* Tennessee Code Annotated, Section 8-7-110. Any law enforcement officer, who is employed directly by the 18th Judicial District Drug Task Force and has been conferred law enforcement powers, shall have all the police powers necessary to enforce all State laws, including all traffic laws, the power to serve and execute warrants, arrest offenders and issue citations.
8. **IMMUNITIES OF JDDTF AGENTS:** Notwithstanding any other provision of law to the contrary, concerning members of judicial district task forces relating to the investigation and prosecution of alleged drug violations, if a claim or suit should be filed against an individual and it is proven that: (1) at the time of the alleged incident the individual was a member of the JDDTF who was properly certified to the board of claims pursuant to state law; and (2) the alleged liability arose out of the individual's activities as a JDDTF member; then it shall be conclusively deemed that the individual was not an employee, agent or servant of a local government but was a volunteer to the state. To the extent any conflict exists concerning liability or jurisdiction of the members of the JDDTF relating to the investigation and prosecution of, but not limited to, drug cases between the provisions established by state law and any mutual aid or interlocal agreement entered into by the JDDTF, then state law shall take precedence over any such agreement. *See* Tennessee Code Annotated, Section 8-7-110.
9. **QUALIFICATIONS FOR CERTIFYING MEMBERS OF THE TASK FORCE AND MEMBERS OF THE BOARD OF DIRECTORS:** Pursuant to Tennessee Code Annotated Section 8-42-101(3)(C), the 18th JDDTF will comply with all requirements of Chapter 0620-3-5 of the Rules of the Tennessee Department of Finance and Administration relating to the qualifications for

certifying members and board of directors of judicial drug task forces relating to the investigation and prosecution of drug cases for the purpose of state liability protection.

10. **DURATION AND TERMINATION OF AGREEMENT:** The duration of this Agreement is perpetual. A party to this Agreement may withdraw at any time by providing written notice to the Board at least thirty (30) days prior to such withdrawal.
11. **CONSTRUCTION:** Should any of the provisions or portions of this Agreement be held unenforceable or invalid for any reason, the remaining provisions and portions of the Agreement shall be unaffected by such holding.
12. **EFFECT:** This Agreement shall take effect as of July 1, 2019, upon the adoption of the terms of this Agreement by the Board in existence prior to such effective date. Such entities seeking to be parties to this Agreement shall be made such upon receipt by the Board of the minutes of the meeting of the governing body of such party showing agreement to the terms outlined herein. If a participating entity does not seek approval of this Agreement prior to July 1, 2019, such entity will be removed from participation on the Board or as an assigning agency of the JDDTF. The members of the Board and parties to this Agreement will be determined by the signatures affixed hereto by the representative assigned by the governmental agency after approval by the government body of the terms of this Agreement. If a signature and date does not appear by a party's agency, then such agency is not represented on the Board.

IN WITNESS WHEREOF, the parties by their duly authorized representatives designated by the following signatures:

DATE: _____
Lawrence R. Whitley, District Attorney General,
18th Judicial District, Sumner County Tennessee

DATE: _____
Chief Mark Palmer,
City Of Millersville, Tennessee

DATE: _____
Approved, City Manager, Holly Murphy,
City Of Millersville, Tennessee

DATE: _____
Approved as to form, Rob Wheeler Esquire
Attorney, City Of Millersville, Tennessee

DATE: _____
Director Kelly Murphy,
18th Judicial District Drug Task Force

MEMORANDUM OF UNDERSTANDING BETWEEN:

THE 18th JUDICIAL DRUG TASK FORCE AND THE CITY OF MILLERSVILLE POLICE DEPT

This Memorandum of Understanding (hereinafter "Agreement"), by and between the **18th JUDICIAL DRUG TASK FORCE**, hereinafter referred to as the "DTF" and **THE CITY OF MILLERSVILLE POLICE DEPT**, hereinafter referred to as "**MILLERSVILLE PD**," is for the provision of a joint and cooperative undertaking as defined in the "SCOPE OF AGREEMENT".

A. SCOPE OF AGREEMENT:

A.1. Agreements between the Parties:

- a. The Purpose of this Agreement is pursuant to a joint and cooperative undertaking to exercise joint powers, privileges, and authorities.
- b. The manufacturing, distribution, and trafficking of narcotics, dangerous drugs and/or controlled substances is a significant threat to the citizens of the 18th Judicial District and beyond.
- c. This threat has a substantial and detrimental effect on the health and quality of life for the people of Sumner County within the 18th Judicial District of Tennessee and beyond.
- d. This "Inter-Agency Agreement" will NOT be interpreted to create a legal entity.

A.2. Duties and Responsibilities:

a. Duties of the DTF:

1. The DTF will endeavor to disrupt the illicit manufacturing, sales, distribution and trafficking of illegal drugs within Sumner County by immobilizing targeted violators and drug trafficking organizations to include these located in Sumner County, the State of Tennessee and beyond.
2. The DTF will gather intelligence data relating to various criminal activity to include the manufacturing, distribution, sale, and trafficking of narcotics and dangerous drugs within Sumner County and other Jurisdictions where the investigation may lead.
3. The DTF will conduct undercover operations where appropriate and engage in other traditional methods of investigation. Such actions will enable the DTF to obtain effective prosecution of said offenders in the General Sessions Court of Sumner County, and in the Circuit Court of the 18th Judicial District, and the U.S. District Court for the Middle District of Tennessee as well as other court systems in both state and federal where the investigation may lead.
4. The DTF pledges to the Sumner County community that they will use all resources available to them to proactively target, investigate, arrest, prosecute and convict persons engaging in criminal activity to include illegal drug trafficking and sales in and around Sumner County and other areas where the investigation may lead.
5. The DTF pledges utilize OCJP Grant funds up to sixty five thousand dollars a year, starting July 1st, 2019 and continuing through June 30th, 2022, to fund the position of one experienced officer.

b. Duties of Millersville PD

1. To accomplish the objectives of the DTF, Millersville PD agrees to provide manpower of an agreed experienced officer(s) to the DTF for a period of no less than three years unless otherwise stated. The officer(s) will be assigned to the DTF Office in Gallatin TN, Sumner County and will assist other agents in the 18th Judicial District when needed. The new officer(s) will be trained by the DTF and will be under the direct supervision and control of the Director of the 18th Judicial District Drug Task Force.
2. Millersville PD shall designate a representative to sit as a voting member on the DTF Board of Directors.

B. AGREEMENT TERM:

- B.1. Agreement Term. This Agreement shall be effective for the period commencing on July 1, 2019 and ending on June 30, 2022.

C. STANDARD TERMS AND CONDITIONS:

- C.1. Required Approvals. No party is bound by this Agreement until approved by a majority vote of the DTF Board of Directors.
- C.2. Modification and Amendment. This Agreement may be modified only by a written amendment executed by all parties hereto and approved by the DTF Board of Directors in accordance with applicable Tennessee State laws and regulations.
- C.3. Termination for Convenience. The Agreement may be terminated by any party by giving written notice to DTF Board of Directors, at least 30 days before the effective date of termination.
- C.4. Termination for Cause. If any party fails to properly perform its obligations under this Agreement in a timely or proper manner, or violates any terms of this Agreement, the DTF Board of Directors shall have the right to immediately terminate the Agreement. Any determination as to whether the obligations or terms of this agreement have been violated shall be the sole discretion of the DTF's Board of Directors. It is expressly understood that this agreement will not survive termination by any party to this agreement.
- C.5. Strict Performance. Failure by any party to this Agreement to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this Agreement shall not be construed as a waiver or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Agreement shall be held to be waived, modified, or deleted except by a written amendment signed by the parties hereto and approved by majority vote of the DTF Board of Directors.
- C.6. DTF Liability. The DTF shall have no liability except as specifically provided in this Agreement.
- C.7. Completeness. This Agreement is complete and contains the entire understanding between the parties relating to the subject matter contained herein, including all the terms and conditions of the parties' agreement. This Agreement supersedes any and all prior understandings, representations, negotiations, and agreements between the parties relating hereto, whether written or oral.

IN WITNESS WHEREOF, the parties by their duly authorized representatives designated by the following signatures:

DATE:_____

**Lawrence R. Whitley, District Attorney General,
18th Judicial District, Sumner County Tennessee**

DATE:_____

**Chief of Police Mark Palmer,
City Of Millersville, Tennessee**

DATE:_____

**Approved, City Manager, Holly Murphy,
City Of Millersville, Tennessee**_____

DATE:_____

**Approved as to form, Rob Wheeler Esquire
Attorney, City Of Millersville, Tennessee**

DATE:_____

**Director Kelly Murphy,
18th Judicial District Drug Task Force**



18th Judicial District Drug Task Force

**Kelly Murphy, Director
P.O Box 538
Gallatin, TN 37066**

(615) 451-6021

Fax (615) 451-6077

Memorandum

Date: June 14, 2019

To: Commissioners for the City of Millersville

From: Director Kelly Murphy

Subject: Funding of Officer Position for assignment to 18th JDDTF

Commissioners,

The purpose of this memorandum is to outline the duties of the 18th Judicial District Drug Task Force (18th JDDTF) to the City of Millersville and the duties of the city of Millersville to the 18th JDDTF as it relates to OCJP funding.

The 18th JDDTF desires to consolidate the efforts, information, experience and resources of the individual law enforcement agencies within the 18th Judicial District, to increase effectiveness and avoid duplication of effort in the identification and prosecution of sellers, distributors and manufacturers of controlled substances within the 18th Judicial District and will pursue such investigations where they may lead.

The 18th JDDTF has been selected by the Office of Criminal Justice Programs (OCJP) to receive a competitive Grant for up to sixty five thousand dollars a year for a period of three years. The total grant is up to one hundred and ninety five thousand dollars over the three year period. The 18th JDDTF has requested the City of Millersville to provide the officer for this position.

The City of Millersville agrees to provide the experienced officer agreed upon for a period of three years to commence on July 1st, 2019 and end on June 30th, 2022. As such the 18th JDDTF agrees to reimburse the City of Millersville the cost of salary and benefits up to sixty five thousand dollars a year for this officers position.

In accordance with the requirements of OCJP no overtime can be reimbursed using grant funds. One hundred percent of the Officers regular time must be devoted to the 18th JDDTF for investigations as the Director of the 18th JDDTF may direct.

The 18th JDDTF will provide assistance to the City of Millersville in the investigation and prosecution of drug related crimes. The 18th JDDTF will seek to make available its specialized agents and technical resources for use in drug detection. The 18th JDDTF will assist the City of Millersville in the preparation of drug cases for court, offering services to enhance the quality of prosecution and decrease the need for court delay.

The city of Millersville may withdraw their position from the 18th JDDTF by providing a notice of intent to withdraw, to the 18th JDDTF Board of Directors, at least thirty (30) days in advance of its termination of participation in the 18th JDDTF. Upon withdrawal of the participating local law enforcement, the local agency shall give up its rights to make use of task force agents, resources and the funding of the position will cease.

Kelly Murphy
Director 18th JDDTF

Mayor Tim Lassiter
City Of Millersville

Vice Mayor Keith Bell
City Of Millersville

Commissioner Milton Dorris
City Of Millersville

Commissioner David Gregory
City Of Millersville

Commissioner Larry Petty
City Of Millersville