

**Millersville Board of Commissioners
Regular Meeting Agenda**

**Tuesday, May 19, 2020 at 5:30 P.M.
Millersville Community Center, 1181 Louisville Highway**

1. Call to Order.
2. Invocation and Pledge to the Flag.
3. Approve the minutes from the April 21, 2020 Regular Commission Meeting.
4. Approve the minutes from the May 4, 2020 Special Commission Meeting.
5. Acceptance of the April 2020 Financial Report.
6. Presentation of the 2018-2019 Fiscal Year Audit Report for the year ending June 30, 2019 – Karen Stephens, CPA, Blankenship CPA Group.
7. Acceptance of the June 30, 2019 Financial/Audit Report
8. **PUBLIC HEARING:**
 - A. **Ordinance 20-741**, an ordinance to prohibit the possession and consumption of alcoholic beverages on or in the premises of any property owned by the City.
 1. Open public hearing.
 2. Close public hearing.
 - B. **Ordinance 20-742**, an ordinance to amend the Millersville Code of Ordinances, Chapter 58 – Parks and Recreation.
 1. Open public hearing.
 2. Close public hearing.
9. **Second Reading of Ordinance 20-740**, an ordinance to provide for the election of four City Commissioners. (Passed 1st Reading 4/21/20).
10. **Second Reading of Ordinance 20-741**, an ordinance to prohibit the possession and consumption of alcoholic beverages on or in the premises of any property owned by the City. (Passed 1st Reading 4/21/20).
11. **Second Reading of Ordinance 20-742**, an ordinance to amend the Millersville Code of Ordinances, Chapter 58 – Parks and Recreation. (Passed 1st Reading 4/21/20).
12. **First Reading of Ordinance 20-743**, an ordinance to amend Ordinance 19-725, the 2019-2020 Fiscal Year Budget, as previously amended by Ordinances 19-730, 20-738 and 20-739, to reflect the actual revenue and expenses related to water damage at Fire Station 2.

13. **First Reading of Ordinance 20-745**, an ordinance to rezone 1124 Louisville Highway, Lot 2, Sumner County Map 141, Parcel 71.00 from Residential R-5M to Commercial C-4.
14. Review and take action on Change Order No. 7 & 8 from Boger Construction for the City Hall Expansion Project.
15. Approve the Mayor's appointment of a city commissioner and a citizen to serve on the Millersville Towing Authority and schedule a date for the first meeting.
16. Citizen comments. (Limited to 3 minutes per speaker).
17. Manager comments:
 - A. Dan Toole, Asst. City Manager
 - B. Holly Murphy, City Manager
18. Commissioner comments.
19. Adjournment.

BALANCE

ASSETS

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Current AssetsChecking/Savings

1000	General Fund - Farmers Bk	97,417.79
1001	Reserve Fund MM-Farmers Bk	1,735,129.63
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	Healthcare Account-Farmers Bk	109,376.57
1013	General Escrow Acct-Farmers Bk	11,614.00
1014	Series 2019 Const Acct-Farmers	2,334,977.95
1015	City Court Account-Farmer's Bk	136,295.44
1016	City Hall Retainage Acct-FBank	33,455.10
Total Checking/Savings		4,465,968.82

Current Assets

1110	Cash on Hand - Petty Cash	92.13
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	(34,957.75)
1205	Intergovernmental Receivable	105,549.49
1210	Prop.Tax Receivable - Current	34,324.58
1211	Prop.Tax Receivable - Delinq	56,541.00
1212	Prop.Tax Recvble-Next Yr Levy	1,166,126.00
1222	A/R-Other (Mowing/liens)	4,637.25
Total Current Assets		1,333,127.70

Total Current Assets 5,799,096.52Other AssetsFixed AssetsTransfers

1620	Due To / From Sewer Fund	41,513.38
1630	Due To / From Street Fund	(121,662.02)
1640	Due To / From Solid Waste Fund	47,641.51
1650	Due To / From Drug Fund	(796.23)
1660	Due To / From Stormwater Fund	17,787.71
Total Transfers		(15,515.65)

Total Other Assets (15,515.65)

TOTAL ASSETS 5,783,580.87

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BALANCE SHEET

AS OF: APRIL 30TH, 2020

10 -General Fund

BALANCE

LIABILITIES & EQUITY

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Current LiabilitiesCurrent Liabilities

2001	A/P - Other	(164,602.58)
2004	A/P-State Traffic Fines&Fees		4,202.16
2007	GF Escrow Pending Acct		11,614.00
2008	Boger-5% Retainage/CHall		33,438.83
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		109,376.57
2016	Overpmt-P.Tax/to be refunded		213.00
2020	Deposit - Fire Hydrants		1,250.00
2022	Deposit - Comm.Ctr Rental		7,025.00
2101	Accrued Wages Payable		31,901.99
2106	Social Security - Employee	(939.82)
2107	Medicare - Employee	(219.79)
2108	Accrued SS & Medicare		2,440.51
2110	Retirement - Employee		7,614.89
2114	MedChild - Employee	(203.12)
2116	MedSpouse - Employee		623.23
2118	MedFam - Employee		2,629.22
2124	DentalChild - Employee		52.74
2126	DentalSpouse - Emp	(137.63)
2128	DentalFam - Employee		482.33
2130	Vision - Employee		54.13
2132	Vision & 1 - Employee		303.24
2134	VisionFam - Employee		289.49
2136	Heart - Employee		239.06
2138	Hospital - Employee	(123.63)
2140	Accident - Employee		58.09
2142	Life Ins/LICOA - Emp		748.80
2144	Cancer - Employee		55.39
2148	Disability - Employee		636.46
2150	Pre-Paid Legal - Emp		522.29
2200	Deferred Revenue		1,166,126.00
Total Current Liabilities			1,223,373.19

Total Current Liabilities

1,223,373.19

Long Term Liabilities

5-15-2020

CITY OF MILLERSVILLE
BALANCE SHEET
AS OF: APRIL 30TH, 2020
10 -General Fund

PAGE: 3

BALANCE

Long Term Liabilities

TOTAL LIABILITIES	1,223,373.19
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Equity

2710 Fund Balance-Unreserved	162,355.00
2760 Fund Balance-Unassigned	1,588,945.28
Net Income	2,808,907.40

Total Equity	4,560,207.68
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TOTAL LIABILITIES & EQUITY	5,783,580.87
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CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2020

10 -General Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Property Tax - Current</u>						
10-3000 Sumner Co. - Current	614,449	11,264.00	794,448.00	0.00 (179,999.00)	129.29
10-3002 Robertson Co. - Current	324,640	2,385.00	308,281.00	0.00	16,359.00	94.96
TOTAL Property Tax - Current	939,089	13,649.00	1,102,729.00	0.00 (163,640.00)	117.43
<u>Property Tax - Delinq.</u>						
10-3010 Sumner Co. - Delinq.	0	1,780.00	20,423.58	0.00 (20,423.58)	0.00
10-3012 Robertson Co. - Delinq	0	673.00	10,906.00	0.00 (10,906.00)	0.00
10-3015 Interest - Property Tax	6,000	928.37	8,815.96	0.00 (2,815.96)	146.93
TOTAL Property Tax - Delinq.	6,000	3,381.37	40,145.54	0.00 (34,145.54)	669.09
<u>Local Tax</u>						
10-3020 Local Sales Tax - Sumner	265,000	41,668.06	234,891.97	0.00	30,108.03	88.64
10-3021 Local Sales Tax - Robt	180,000	14,853.24	173,868.92	0.00	6,131.08	96.59
10-3022 Wholesale Beer Tax	107,000	7,448.19	75,743.34	0.00	31,256.66	70.79
10-3023 Cable TV Franchise Tax	54,000	1,849.29	54,164.60	0.00 (164.60)	100.30
10-3025 Business Tax-City	25,000	1,097.19	15,330.95	0.00	9,669.05	61.32
10-3027 Beer Privilege Tax	700	0.00	600.00	0.00	100.00	85.71
10-3028 Wholesale Liquor Tax	11,000	1,013.83	8,477.52	0.00	2,522.48	77.07
10-3029 Hotel/Motel Tax	4,500	173.25	2,717.26	0.00	1,782.74	60.38
TOTAL Local Tax	647,200	68,103.05	565,794.56	0.00	81,405.44	87.42
<u>State Tax</u>						
10-3030 State Sales Tax	573,160	43,726.18	494,012.44	0.00	79,147.56	86.19
10-3031 State Income Tax (Hall's Tax)	4,500	0.00	12,038.50	0.00 (7,538.50)	267.52
10-3032 State Beer Tax	3,100	1,420.59	3,016.70	0.00	83.30	97.31
10-3033 State-City Street/Petroleum	12,800	1,065.45	10,654.66	0.00	2,145.34	83.24
10-3034 State Telecom Interstate Tax	1,000	87.10	973.10	0.00	26.90	97.31
10-3035 Bank Excise Tax	3,000	0.00	3,994.92	0.00 (994.92)	133.16
10-3036 TVA Gross Receipts	76,000	19,802.07	72,064.42	0.00	3,935.58	94.82
10-3038 USUB Tax Unencumbered	0	0.00	9,828.00	0.00 (9,828.00)	0.00
TOTAL State Tax	673,560	66,101.39	606,582.74	0.00	66,977.26	90.06
<u>Payment in Lieu of Taxes</u>						
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
<u>Road Maintenance Fees</u>						
<u>Court Fines & Fees</u>						
10-3200 City Court Fines & Costs	325,000	9,043.50	250,113.75	0.00	74,886.25	76.96
10-3202 City Court Litigation Tax	30,000	1,031.25	22,368.75	0.00	7,631.25	74.56
10-3205 Sumner Co. Court Fines	14,000	606.78	9,738.96	0.00	4,261.04	69.56
10-3206 Robertson Co. Court Fines	5,000	494.00	5,091.50	0.00 (91.50)	101.83
10-3220 Police Reports	50	0.00	14.70	0.00	35.30	29.40
10-3221 Police Dept-Other	2,000	620.00	2,006.83	0.00 (6.83)	100.34
10-3222 PD Tow/Storage Fees	5,000	0.00	3,125.00	0.00	1,875.00	62.50
TOTAL Court Fines & Fees	381,050	11,795.53	292,459.49	0.00	88,590.51	76.75

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2020

10 -General Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Licenses & Permits	0	0.00	250.00	0.00 (250.00)	0.00
10-3301 Beer License	36,000	2,002.40	41,279.17	0.00 (5,279.17)	114.66
10-3302 Building Permits	450	105.00	430.00	0.00	20.00	95.56
10-3304 Burn Permits	36,450	2,107.40	41,959.17	0.00 (5,509.17)	115.11
TOTAL Licenses & Permits						
Other Revenue	0	0.00	2,260.00	0.00 (2,260.00)	0.00
10-3498 Plan Review Fees	7,500	2,050.00	2,443.20	0.00	5,056.80	32.58
10-3499 Engineering Fees/P&E	5,000	200.00	1,900.00	0.00	3,100.00	38.00
10-3500 Planning & Zoning Fees	5,000	852.33	7,698.36	0.00 (2,698.36)	153.97
10-3501 Interest Earnings	10,000	340.12	12,105.52	0.00 (2,105.52)	121.06
10-3504 Miscellaneous Income	600	0.00	11,089.76	0.00 (10,489.76)	1,848.29
10-3505 Insurance Proceeds	0	2,054.95	3,441.95	0.00 (3,441.95)	0.00
10-3506 Sale of Assets (Auction)	0	399.00	5,002.93	0.00 (5,002.93)	0.00
10-3507 Seizures/Auction	0	0.00	451.60	0.00 (451.60)	0.00
10-3510 Fire Dept-Other	0	0.00	350.00	0.00 (350.00)	0.00
10-3512 Donations	30,000 (250.00)	26,185.00	0.00	3,815.00	87.28
10-3522 Community Center	10,000	0.00	3,702.50	0.00	6,297.50	37.03
10-3600 Grant Proceeds	51,618	4,241.14	38,170.26	0.00	13,447.74	73.95
10-3602 DTF Reimbursement	3,100,000	0.00	3,000,000.00	0.00	100,000.00	96.77
10-3606 Loan/Bond Proceeds	3,219,718	9,887.54	3,114,801.08	0.00	104,916.92	96.74
TOTAL Other Revenue						

Transfers

10-3710 From Fund Balance-General Fund	499,335	0.00	0.00	0.00	499,335.00	0.00
TOTAL Transfers	499,335	0.00	0.00	0.00	499,335.00	0.00

TOTAL REVENUE	6,431,602	175,025.28	5,764,471.58	0.00	667,130.42	89.63
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10 -General Fund
DEPARTMENT - Administration

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
10-410-1100 Salaries - Administrative	222,947	24,687.96	181,600.76	0.00	41,346.24	81.45
10-410-1101 Overtime - Administrative	1,000	110.24	671.79	0.00	328.21	67.18
10-410-1102 Salaries - Other	0	120.00	1,450.00	0.00	1,450.00	0.00
10-410-1105 Salaries - City Commission	24,850	2,050.00	20,500.00	0.00	4,350.00	82.49
10-410-1108 Longevity Pay	5,100	0.00	5,100.00	0.00	0.00	100.00
TOTAL Salaries	253,897	26,968.20	209,322.55	0.00	44,574.45	82.44
Other Personnel Costs						
10-410-1200 SS & Medicare	19,423	2,029.45	15,763.11	0.00	3,659.89	81.16
10-410-1300 Employee Health Insurance	39,000	2,744.07	26,207.98	0.00	12,792.02	67.20
10-410-1400 Retirement	0	0.00	88.98	0.00	88.98	0.00
10-410-1500 Unemployment Insurance	112	83.47	104.47	0.00	7.53	93.28
TOTAL Other Personnel Costs	58,535	4,856.99	42,164.54	0.00	16,370.46	72.03
Other Expenses						
10-410-2000 Other Medical Expense	0	0.00	322.00	0.00	322.00	0.00
10-410-2002 Education & Training	2,500	0.00	1,223.41	0.00	1,276.59	48.94
10-410-2014 Worker's Comp. Insurance	933	0.00	369.00	0.00	1,302.00	39.55
10-410-2016 Liability & Property Ins.	93,000	0.00	0.00	0.00	93,000.00	0.00
10-410-2100 Utilities	19,000	1,833.72	18,711.46	0.00	288.54	98.48
10-410-2102 Telephones&Internet	6,000	588.23	5,732.41	0.00	267.59	95.54
10-410-2104 Gas, Oil, Diesel Fuel	500	28.38	219.46	0.00	280.54	43.89
10-410-2106 Publicity,Subscrip& Dues	10,500	282.64	9,366.56	0.00	1,133.44	89.21
10-410-2200 Repair & Maintenance	0	0.00	499.00	0.00	499.00	0.00
10-410-2202 Vehicle Repair&Maintenance	1,000	0.00	173.79	0.00	826.21	17.38
10-410-2204 Equip Repair & Maintenance	0	0.00	195.00	0.00	195.00	0.00
10-410-2206 Bldg Repair & Maintenance	5,000	0.00	1,658.10	0.00	3,341.90	33.16
10-410-2207 City Property Maintenance	1,000	0.00	0.00	0.00	1,000.00	0.00
10-410-2210 Contractual Services	60,331	3,192.60	40,788.78	0.00	19,542.22	67.61
10-410-2300 Operating Supplies	3,500	318.05	3,272.63	0.00	227.37	93.50
10-410-2302 Office Supplies	2,000	292.67	3,721.17	0.00	1,721.17	186.06
10-410-2304 Temp CH setup/supplies/exp'	0	0.00	5,691.31	0.00	5,691.31	0.00
10-410-2306 Misc Expense RE:COVID-19	0	807.49	807.49	0.00	807.49	0.00
10-410-2310 Miscellaneous/Sundry	2,000	0.00	1,750.87	0.00	249.13	87.54
10-410-2312 Minor Equipment	3,300	218.38	4,331.69	0.00	1,031.69	131.26
10-410-2316 Postage & Machine Rental	3,500	420.99	1,228.98	0.00	2,271.02	35.11
10-410-2322 Interest Expense	44,735	0.00	44,734.99	0.00	0.01	100.00
10-410-2326 Recording Documents	120	0.00	48.00	0.00	72.00	40.00
10-410-2332 Meals & Entertainment	2,000	39.65	2,517.52	0.00	517.52	125.88
10-410-2700 Donations	2,500	0.00	0.00	0.00	2,500.00	0.00
10-410-2745 Summer-Property TR Match	2,500	438.00	451.00	0.00	2,049.00	18.04
10-410-2750 Robt-Property TR Match	1,700	0.00	13.00	0.00	1,687.00	0.76
10-410-4000 Professional Services	5,000	0.00	0.00	0.00	5,000.00	0.00
10-410-4014 Legal Services	30,000	0.00	5,743.50	0.00	24,256.50	19.15
10-410-4016 Accounting & Auditing	5,500	2,500.00	2,500.00	0.00	3,000.00	45.45
10-410-6000 Building Imp's/CH Reno	2,900,000	4,523.19	703,008.78	0.00	2,196,991.22	24.24
10-410-6020 Debt Service-Prin/Bond	115,000	0.00	111,400.48	0.00	3,599.52	96.87

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2020

10 -General Fund
DEPARTMENT - Administration

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
10-410-6022 Other Capital Projects	250,000	942.50	18,983.50	0.00	231,016.50	7.59
TOTAL Other Expenses	3,573,119	16,426.49	988,725.88	0.00	2,584,393.12	27.67
TOTAL Administration	3,885,551	48,251.68	1,240,212.97	0.00	2,645,338.03	31.92

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2020

10 -General Fund
DEPARTMENT - Building/Codes

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
10-411-1100 Salaries - Bldg/Codes	32,292	2,940.48	25,987.68	0.00	6,304.32	80.48
10-411-1101 Overtime - Bldg/Codes	500	0.00	46.59	0.00	453.41	9.32
10-411-1108 Longevity Pay	50	0.00	50.00	0.00	0.00	100.00
TOTAL Salaries	32,842	2,940.48	26,084.27	0.00	6,757.73	79.42
Other Personnel Costs						
10-411-1200 SS & Medicare	2,512	223.49	1,975.90	0.00	536.10	78.66
10-411-1300 Employee Health Insurance	500	15.20	382.67	0.00	117.33	76.53
10-411-1400 Retirement	0	0.00	5.72	0.00	5.72	0.00
10-411-1500 Unemployment Ins.	56	21.00	21.00	0.00	35.00	37.50
TOTAL Other Personnel Costs	3,068	259.69	2,385.29	0.00	682.71	77.75
Other Expenses						
10-411-2000 Other Medical Expense	150	0.00	0.00	0.00	150.00	0.00
10-411-2002 Education & Training	1,000	0.00	148.00	0.00	852.00	14.80
10-411-2014 W.Comp Insurance	72	0.00	0.00	0.00	72.00	0.00
10-411-2102 Telephone/Internet	1,200	93.25	935.32	0.00	264.68	77.94
10-411-2104 Gas & Oil	800	50.15	658.05	0.00	141.95	82.26
10-411-2106 Publicity, Subscriptions&Due	500	0.00	220.00	0.00	280.00	44.00
10-411-2202 Vehicle Repair&Maintenance	1,000	44.42	172.28	0.00	827.72	17.23
10-411-2210 Contractual Services	43,455	3,018.95	39,092.40	0.00	4,362.60	89.96
10-411-2212 Contractual-Plan Review	0	0.00	7,056.93	0.00	7,056.93	0.00
10-411-2300 Operating Supplies	750	0.00	242.98	0.00	507.02	32.40
10-411-2302 Office Supplies	1,000	0.00	814.69	0.00	185.31	81.47
10-411-2310 Miscellaneous/Sundry	500	0.00	15.55	0.00	484.45	3.11
10-411-2312 Minor Equipment	275	0.00	250.85	0.00	24.15	91.22
10-411-2316 Postage	750	200.00	400.00	0.00	350.00	53.33
10-411-2324 Clothing & Uniforms	0	0.00	106.95	0.00	106.95	0.00
TOTAL Other Expenses	51,452	3,406.77	50,114.00	0.00	1,338.00	97.40
TOTAL Building/Codes	87,362	6,606.94	78,583.56	0.00	8,778.44	89.95

10 -General Fund
DEPARTMENT - Municipal Court

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
10-412-1100 Salaries - Court Clerk	34,445	3,974.40	29,100.80	0.00	5,344.20	84.48
10-412-1101 Overtime - Court Clerk	100	0.00	0.00	0.00	100.00	0.00
10-412-1108 Longevity Pay	600	0.00	600.00	0.00	0.00	100.00
TOTAL Salaries	35,145	3,974.40	29,700.80	0.00	5,444.20	84.51
Other Personnel Costs						
10-412-1200 SS & Medicare	2,689	304.05	2,272.16	0.00	416.84	84.50
10-412-1300 Employee Health Insurance	7,850	616.36	6,163.60	0.00	1,686.40	78.52
10-412-1400 Retirement	0	0.00	15.88	0.00	15.88	0.00
10-412-1500 Unemployment Insurance	42	21.00	21.00	0.00	21.00	50.00
TOTAL Other Personnel Costs	10,581	941.41	8,472.64	0.00	2,108.36	80.07
Other Expenses						
10-412-2002 Education & Training	500	0.00	0.00	0.00	500.00	0.00
10-412-2014 W.Comp Insurance	75	0.00	0.00	0.00	75.00	0.00
10-412-2106 Publicity, Subscriptions & Due	100	0.00	100.00	0.00	0.00	100.00
10-412-2210 Contractual Services	3,000	30.00	3,769.51	0.00	769.51	125.65
10-412-2300 Operating Supplies	500	0.00	107.00	0.00	393.00	21.40
10-412-2302 Office Supplies	500	0.00	209.60	0.00	290.40	41.92
10-412-2310 Miscellaneous/Sundry	3,500	0.00	3,965.39	0.00	465.39	113.30
10-412-2312 Minor Equipment-Court	0	0.00	1,630.30	0.00	1,630.30	0.00
10-412-4014 City Judge	6,000	250.00	4,500.00	0.00	1,500.00	75.00
TOTAL Other Expenses	14,175	280.00	14,281.80	0.00	106.80	100.75
TOTAL Municipal Court	59,901	5,195.81	52,455.24	0.00	7,445.76	87.57

10 -General Fund
DEPARTMENT - Police Dept

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
10-421-1100 Salaries - Dispatch/Records	33,160	3,705.60	27,132.80	0.00	6,027.20	81.82
10-421-1105 Salaries - Police	656,063	85,454.83	547,318.83	0.00	108,744.17	83.42
10-421-1106 Overtime - Police	17,000	454.07	20,506.18	0.00	3,506.18	120.62
10-421-1107 O.T. GHSO Grant/Traffic Enf	5,000	0.00	1,246.86	0.00	3,753.14	24.94
10-421-1108 Longevity Pay	5,650	0.00	5,550.00	0.00	100.00	98.23
TOTAL Salaries	716,873	89,614.50	601,754.67	0.00	115,118.33	83.94
Other Personnel Costs						
10-421-1200 SS & Medicare	54,840	6,439.25	43,096.11	0.00	11,743.89	78.59
10-421-1300 Employee Health Insurance	166,663	12,161.42	121,712.72	0.00	44,950.28	73.03
10-421-1400 Retirement	0	0.00	309.63	0.00	309.63	0.00
10-421-1500 Unemployment Insurance	1,240	337.02	411.61	0.00	828.39	33.19
TOTAL Other Personnel Costs	222,743	18,937.69	165,530.07	0.00	57,212.93	74.31
Other Expenses						
10-421-2000 Other Medical Expense	1,200	0.00	1,310.00	0.00	110.00	109.17
10-421-2002 Education & Training	16,600	275.00	9,420.36	0.00	7,179.64	56.75
10-421-2014 W.Comp Insurance	41,160	0.00	1,164.00	0.00	39,996.00	2.83
10-421-2100 Utilities	600	40.96	536.94	0.00	63.06	89.49
10-421-2102 Telephone & jetpacks	10,034	757.09	7,755.85	0.00	2,278.15	77.30
10-421-2104 Gas, Oil, Diesel Fuel	40,000	1,443.96	23,483.77	0.00	16,516.23	58.71
10-421-2106 Publicity,Subscripts & Dues	1,000	0.00	906.91	0.00	93.09	90.69
10-421-2200 Repair & Maintenance	0	0.00	6.50	0.00	6.50	0.00
10-421-2202 Vehicle Repair&Maintenance	25,000	3,125.70	29,539.66	0.00	4,539.66	118.16
10-421-2204 Equip Repair & Maintenance	4,000	0.00	150.31	0.00	3,849.69	3.76
10-421-2210 Contractual Services	12,300	599.86	12,095.11	0.00	204.89	98.33
10-421-2212 SCECC Contractual Svc	190,000	0.00	32,515.35	0.00	157,484.65	17.11
10-421-2300 Operating Supplies	7,000	112.49	2,812.95	0.00	4,187.05	40.19
10-421-2302 Office Supplies	2,000	58.22	1,646.34	0.00	353.66	82.32
10-421-2310 Miscellaneous/Sundry	500	0.00	286.13	0.00	213.87	57.23
10-421-2312 Minor Equipment-Police	7,300	0.00	1,537.31	0.00	5,762.69	21.06
10-421-2316 Postage	100	0.00	96.23	0.00	3.77	96.23
10-421-2324 Clothing & Uniforms	12,000	1,021.12	7,640.15	0.00	4,359.85	63.67
10-421-2332 Meals & Entertainment	0	0.00	167.26	0.00	167.26	0.00
10-421-4002 Vehicle Towing Service	3,000	55.00	1,353.00	0.00	1,647.00	45.10
10-421-6014 Machinery&Equipment-Police	108,817	0.00	102,192.00	0.00	6,625.00	93.91
TOTAL Other Expenses	482,611	7,489.40	236,616.13	0.00	245,994.87	49.03
TOTAL Police Dept	1,422,227	116,041.59	1,003,900.87	0.00	418,326.13	70.59

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2020

10 -General Fund
DEPARTMENT - Fire Dept

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
10-422-1100 Salaries - Fire Department	98,394	10,888.05	80,139.50	0.00	18,254.50	81.45
10-422-1105 Volunteer Pay	35,000	0.00	9,822.00	0.00	25,178.00	28.06
10-422-1108 Longevity Pay	900	0.00	900.00	0.00	0.00	100.00
TOTAL Salaries	134,294	10,888.05	90,861.50	0.00	43,432.50	67.66
Other Personnel Costs						
10-422-1200 SS & Medicare	10,273	791.67	6,648.74	0.00	3,624.26	64.72
10-422-1300 Employee Health Insurance	19,000	1,511.35	15,113.50	0.00	3,886.50	79.54
10-422-1400 Retirement	0	0.00	43.74	0.00	43.74	0.00
10-422-1500 Unemployment Insurance	84	42.00	42.00	0.00	42.00	50.00
TOTAL Other Personnel Costs	29,357	2,345.02	21,847.98	0.00	7,509.02	74.42
Other Expenses						
10-422-2000 Other Medical Expense	0	0.00	50.00	0.00	50.00	0.00
10-422-2002 Education & Training	5,000	0.00	1,485.01	0.00	3,514.99	29.70
10-422-2014 W.Comp Insurance	7,072	0.00	84.00	0.00	6,988.00	1.19
10-422-2100 Utility Services	7,500	1,081.03	3,467.36	0.00	4,032.64	46.23
10-422-2102 Telephone & aircards	2,400	158.96	1,595.19	0.00	804.81	66.47
10-422-2104 Gas, Oil, Diesel Fuel	6,000	399.71	3,506.54	0.00	2,493.46	58.44
10-422-2106 Publicity,Subscripts & Dues	2,500	0.00	1,695.00	0.00	805.00	67.80
10-422-2200 Repair & Maintenance	0	0.00	289.00	0.00	289.00	0.00
10-422-2202 Vehicle Repair&Maintenance	15,000	1,346.94	10,421.89	0.00	4,578.11	69.48
10-422-2204 Equip. Repair & Maintenance	5,000	12.99	682.99	0.00	4,317.01	13.66
10-422-2206 Bldg Repair & Maint - Sta 2	2,000	10,321.39	14,075.79	0.00	12,075.79	703.79
10-422-2210 Contractual Services	18,632	170.55	11,828.51	0.00	6,803.49	63.48
10-422-2300 Operating Supplies	7,000	1,569.12	3,241.59	0.00	3,758.41	46.31
10-422-2302 Office Supplies	1,000	0.00	226.68	0.00	773.32	22.67
10-422-2310 Miscellaneous/Sundry	1,000	0.00	16.50	0.00	983.50	1.65
10-422-2312 Minor Equipment-Fire	6,072	56.98	73,521.74	0.00	67,449.74	1,210.83
10-422-2314 Minor Equip-Turnout Gear	15,000	0.00	0.00	0.00	15,000.00	0.00
10-422-2316 Postage	100	0.00	0.00	0.00	100.00	0.00
10-422-2324 Clothing & Uniforms	4,000	112.00	2,131.62	0.00	1,868.38	53.29
10-422-2332 Meals & Entertainment	300	0.00	158.21	0.00	141.79	52.74
10-422-4026 Promotional/Fire Prevention	1,000	0.00	831.50	0.00	168.50	83.15
10-422-6004 Debt Svc-Fire Engine	44,600	770.98	43,058.54	0.00	1,541.46	96.54
10-422-6014 Machinery & Equipment-Fire	173,910	0.00	22,155.00	0.00	151,755.00	12.74
TOTAL Other Expenses	325,086	13,838.59	194,522.66	0.00	130,563.34	59.84
TOTAL Fire Dept	488,737	27,071.66	307,232.14	0.00	181,504.86	62.86

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2020

10 -General Fund
DEPARTMENT - Development Services

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
10-440-1100 Salaries - Development Svcs	68,000	3,575.00	29,413.89	0.00	38,586.11	43.26
10-440-1108 Longevity Pay	150	0.00	0.00	0.00	150.00	0.00
TOTAL Salaries	68,150	3,575.00	29,413.89	0.00	38,736.11	43.16
Other Personnel Costs						
10-440-1200 SS & Medicare	5,213	273.49	2,183.33	0.00	3,029.67	41.88
10-440-1300 Employee Health Insurance	10,800	0.00	2,523.75	0.00	8,276.25	23.37
10-440-1400 Retirement	0	0.00	10.43	0.00	10.43	0.00
10-440-1500 Unemployment Ins.	28	20.27	20.27	0.00	7.73	72.39
TOTAL Other Personnel Costs	16,041	293.76	4,737.78	0.00	11,303.22	29.54
Other Expenses						
10-440-2000 Other Medical Expense	0	0.00	87.00	0.00	87.00	0.00
10-440-2002 Education & Training	2,000	0.00	0.00	0.00	2,000.00	0.00
10-440-2010 P&Z (& Recording Fees)	1,000	0.00	17.00	0.00	983.00	1.70
10-440-2014 W.Comp Insurance	151	0.00	0.00	0.00	151.00	0.00
10-440-2102 Telephone/Internet	684	51.21	529.42	0.00	154.58	77.40
10-440-2104 Gas & Oil	1,000	0.00	254.35	0.00	745.65	25.44
10-440-2106 Publicity, Subscriptions&Due	1,000	0.00	560.00	0.00	440.00	56.00
10-440-2202 Vehicle Repair&Maintenance	1,000	0.00	152.36	0.00	847.64	15.24
10-440-2204 Equipment Repair & Maint	500	0.00	0.00	0.00	500.00	0.00
10-440-2210 Contractual Services	2,327	2,018.95	14,650.55	0.00	12,323.55	629.59
10-440-2300 Operating Supplies	200	0.00	159.96	0.00	40.04	79.98
10-440-2302 Office Supplies	500	0.00	260.33	0.00	239.67	52.07
10-440-2312 Minor Equipment	1,000	0.00	1,066.90	0.00	66.90	106.69
10-440-2324 Clothing & Uniforms	300	0.00	0.00	0.00	300.00	0.00
10-440-2332 Meals & Entertainment	300	0.00	0.00	0.00	300.00	0.00
10-440-4000 Professional Services	5,000	0.00	593.20	0.00	4,406.80	11.86
10-440-4014 Legal Services	2,000	0.00	0.00	0.00	2,000.00	0.00
TOTAL Other Expenses	18,962	2,070.16	18,331.07	0.00	630.93	96.67
TOTAL Development Services	103,153	5,938.92	52,482.74	0.00	50,670.26	50.88

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2020

10 -General Fund
DEPARTMENT - Community Ctr/Parks

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
10-444-1100 Salaries - Parks	70,871	4,080.00	35,868.50	0.00	35,002.50	50.61
10-444-1101 Overtime - Parks	1,000	0.00	0.00	0.00	1,000.00	0.00
10-444-1108 Longevity Pay	1,300	0.00	800.00	0.00	500.00	61.54
TOTAL Salaries	73,171	4,080.00	36,668.50	0.00	36,502.50	50.11
Other Personnel Costs						
10-444-1200 SS & Medicare	5,598	306.06	2,734.95	0.00	2,863.05	48.86
10-444-1300 Employee Health Insurance	18,600	616.36	7,014.05	0.00	11,585.95	37.71
10-444-1400 Retirement	0	0.00	8.67	0.00	(8.67)	0.00
10-444-1500 Unemployment Ins.	84	21.00	21.00	0.00	63.00	25.00
TOTAL Other Personnel Costs	24,282	943.42	9,778.67	0.00	14,503.33	40.27
Other Expenses						
10-444-2014 W.Comp Insurance	1,886	0.00	0.00	0.00	1,886.00	0.00
10-444-2100 Utilities	15,000	993.23	11,705.09	0.00	3,294.91	78.03
10-444-2102 Telephone&Internet	2,700	456.48	2,007.21	0.00	692.79	74.34
10-444-2104 Gas & Oil	200	0.00	0.00	0.00	200.00	0.00
10-444-2106 Publicity, Subscriptions,Du	205	0.00	0.00	0.00	205.00	0.00
10-444-2204 Equip Repair&Maintenance	1,500	0.00	0.00	0.00	1,500.00	0.00
10-444-2206 Bldg Repair & Maintenance	10,000	385.14	7,210.16	0.00	2,789.84	72.10
10-444-2207 Parks Property Maintenance	21,000	614.91	5,711.30	0.00	15,288.70	27.20
10-444-2210 Contractual Services	9,227	75.00	18,584.45	0.00	(9,357.45)	201.41
10-444-2300 Operating Supplies	2,000	351.70	2,060.86	0.00	(60.86)	103.04
10-444-2302 Office Supplies	500	0.00	178.08	0.00	321.92	35.62
10-444-2310 Miscellaneous/Sundry	1,000	0.00	461.41	0.00	538.59	46.14
10-444-2312 Minor Equipment-C.Center	1,000	0.00	2,919.67	0.00	(1,919.67)	291.97
10-444-2322 Interest Exp - C.Ctr Loan	12,000	400.47	6,567.59	0.00	5,432.41	54.73
10-444-2332 Meals & Entertainment	0	0.00	53.96	0.00	(53.96)	0.00
10-444-3000 Special Events	11,000	199.26	1,217.77	0.00	9,782.23	11.07
10-444-6000 Building Imp's-C.Ctr	4,000	0.00	4,900.00	0.00	(900.00)	122.50
10-444-6004 Debt Svc-Comm.Ctr Loan Pmt	134,000	11,224.06	110,671.94	0.00	23,328.06	82.59
10-444-6018 Park Dev/Playgrounds&Imp's	60,000	0.00	0.00	0.00	60,000.00	0.00
TOTAL Other Expenses	287,218	14,700.25	174,249.49	0.00	112,968.51	60.67
TOTAL Community Ctr/Parks	384,671	19,723.67	220,696.66	0.00	163,974.34	57.37
TOTAL EXPENDITURES	6,431,602	228,830.27	2,955,564.18	0.00	3,476,037.82	45.95
REVENUE OVER/ (UNDER) EXPENDITURES	0 (53,804.99)	2,808,907.40	0.00	(2,808,907.40)	0.00

BALANCE

ASSETS

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Current AssetsChecking/Savings

1000 Sewer Fund - Farmers Bank	592,205.60
1001 Phase II Sewer - Farmers Bk	588,354.86
1005 Sewer Fund MM-Farmers Bk	346,941.00
Total Checking/Savings	1,527,501.46

Current Assets

1100 Cash Reserves - State of TN	24.00
1110 Cash on Hand-Petty Cash	300.00
1200 Accounts Receivable	105,328.74
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	(7,135.73)
1220 A/R - Other	78,322.44
1260 Postage Dep (Utility Billing)	1,830.40
1300 Inventory Asset	31,835.74
Total Current Assets	209,718.56

Total Current Assets 1,737,220.02Other AssetsFixed Assets

1400 Land - City Hall	47,268.00
1401 Buildings	134,211.59
1402 Furniture & Equipment	264,285.72
1403 Vehicles	239,895.71
1406 Sewer Collection System	8,813,194.88
1407 Construction in Progress	463,577.13
1450 Net Pension Asset	43,149.00
1455 Deferred Outflows for Pension	2,525.69
1499 Accumulated Depreciation	(4,555,519.21)
Total Fixed Assets	5,452,588.51

Transfers

1610 Due To / From General Fund	(41,513.38)
1640 Due To / From Solid Waste Fund	(154,097.14)
1660 Due To / From Stormwater Fund	(51,390.84)
Total Transfers	(247,001.36)

Total Other Assets 5,205,587.15

TOTAL ASSETS 6,942,807.17

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BALANCE

LIABILITIES & EQUITY

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Current LiabilitiesCurrent Liabilities

2001	A/P - Other	52.23
2101	Accrued Wages Payable	2,197.21
2108	Accrued SS & Medicare	168.09
2109	Accrued Compensated Absences	4,692.45
2250	Deferred Inflows for Pension	14,693.00
Total Current Liabilities		21,802.98

Total Current Liabilities	21,802.98
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Long Term LiabilitiesLong Term Liabilities

2460	SRF Loan Payable-LT	155,173.00
Total Long Term Liabilities		155,173.00

Total Long Term Liabilities	155,173.00
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TOTAL LIABILITIES	176,975.98
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Equity

2700	Retained Earnings	146,153.37
2710	Fund Balance/Net Assets	969,115.93
2713	Net Assets/Capital & Debt	5,225,785.44
Net Income		424,776.45

Total Equity	6,765,831.19
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TOTAL LIABILITIES & EQUITY	6,942,807.17
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CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2020

20 -Sewer Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Sewer Revenue</u>						
20-3000 Operating Revenue-Sewer	1,040,000	88,689.67	965,728.11	0.00	74,271.89	92.86
20-3001 Tap Fees	20,000	0.00	7,625.00	0.00	12,375.00	38.13
TOTAL Sewer Revenue	<u>1,060,000</u>	<u>88,689.67</u>	<u>973,353.11</u>	<u>0.00</u>	<u>86,646.89</u>	<u>91.83</u>
<u>Other Revenue</u>						
20-3400 Sewer Fees/Insp,Permits,etc	1,500	325.00	2,150.00	0.00 (650.00)	143.33
20-3501 Interest Income	3,200	300.08	2,897.40	0.00	302.60	90.54
20-3503 Sewer Tank/Pump Pkgs	0	3,000.00	18,000.00	0.00 (18,000.00)	0.00
20-3504 Miscellaneous Income	30,000	1,114.88	26,296.67	0.00	3,703.33	87.66
TOTAL Other Revenue	<u>34,700</u>	<u>4,739.96</u>	<u>49,344.07</u>	<u>0.00 (</u>	<u>14,644.07)</u>	<u>142.20</u>
<u>Transfers</u>						
20-3701 From Fund Balance-Sewer Fund	132,938	0.00	0.00	0.00	132,938.00	0.00
TOTAL Transfers	<u>132,938</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>132,938.00</u>	<u>0.00</u>
 TOTAL REVENUE	 1,227,638	 93,429.63	 1,022,697.18	 0.00	 204,940.82	 83.31

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 202020 -Sewer Fund
DEPARTMENT - Sewer

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
20-522-1100 Salaries - Sewer	108,168	10,838.45	63,695.21	0.00	44,472.79	58.89
20-522-1101 Overtime - Sewer	6,000	1,234.50	5,629.07	0.00	370.93	93.82
20-522-1108 Longevity Pay	3,300	0.00	1,500.00	0.00	1,800.00	45.45
TOTAL Salaries	117,468	12,072.95	70,824.28	0.00	46,643.72	60.29
Other Personnel Costs						
20-522-1200 SS & Medicare	8,986	916.70	5,385.76	0.00	3,600.24	59.94
20-522-1300 Employee Health Insurance	35,000	1,258.35	11,120.11	0.00	23,879.89	31.77
20-522-1400 Retirement	0	0.00	67.98	0.00	(67.98)	0.00
20-522-1500 Unemployment Insurance	210	42.00	45.32	0.00	164.68	21.58
TOTAL Other Personnel Costs	44,196	2,217.05	16,619.17	0.00	27,576.83	37.60
Other Expenses						
20-522-2000 Other Medical Expense	0	110.00	687.00	0.00	(687.00)	0.00
20-522-2002 Education & Training	2,300	0.00	0.00	0.00	2,300.00	0.00
20-522-2014 Worker's Comp Insurance	5,063	0.00	(1,379.00)	0.00	6,442.00	27.24
20-522-2016 Liability & Property Ins.	13,000	0.00	0.00	0.00	13,000.00	0.00
20-522-2100 Utilities	14,000	1,116.94	10,177.76	0.00	3,822.24	72.70
20-522-2102 Telephone	1,100	90.92	914.75	0.00	185.25	83.16
20-522-2104 Gas, Oil, Diesel Fuel	8,000	232.96	3,703.13	0.00	4,296.87	46.29
20-522-2106 Publicity, Subscriptions & Dues	2,800	46.00	3,075.45	0.00	(275.45)	109.84
20-522-2200 System Rep&Maintenance	17,000	103.50	8,015.58	0.00	8,984.42	47.15
20-522-2202 Vehicle Repair&Maintenance	7,000	0.00	2,597.41	0.00	4,402.59	37.11
20-522-2204 Equip. Repair & Maintenance	5,600	0.00	216.82	0.00	5,383.18	3.87
20-522-2206 Bldg Repair & Maintenance	0	0.00	168.84	0.00	(168.84)	0.00
20-522-2210 Contractual Services	18,232	2,548.67	14,245.87	0.00	3,986.13	78.14
20-522-2300 Operating Supplies	20,000	2,297.67	18,538.12	0.00	1,461.88	92.69
20-522-2302 Office Supplies	1,000	79.60	1,046.57	0.00	(46.57)	104.66
20-522-2310 Miscellaneous/Sundry	7,500	0.00	7,303.31	0.00	196.69	97.38
20-522-2312 Minor Equipment-Sewer	2,808	66.00	753.99	0.00	2,054.01	26.85
20-522-2316 Postage	500	200.00	400.00	0.00	100.00	80.00
20-522-2324 Clothing & Uniforms	2,000	527.90	1,391.13	0.00	608.87	69.56
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	246,000	0.00	0.00	0.00	246,000.00	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	130,000	14,870.30	109,920.34	0.00	20,079.66	84.55
20-522-4006 Sewage Treatment-Metro	301,000	36,664.19	241,072.39	0.00	59,927.61	80.09
20-522-4008 WHUD Readings	11,400	1,914.50	8,627.00	0.00	2,773.00	75.68
20-522-4010 Pretreatment (Odor Control)	25,000	0.00	9,010.00	0.00	15,990.00	36.04
20-522-4016 Accounting & Auditing	4,500	2,500.00	2,500.00	0.00	2,000.00	55.56
20-522-5006 Debt Svc-State Rev Loan	23,971	41.90	419.00	0.00	23,552.00	1.75
20-522-6002 Syst Upgrade-Phl/Investigat	7,500	0.00	1,607.00	0.00	5,893.00	21.43
20-522-6006 Pumps (System r&m)	70,000	6,470.44	65,464.82	0.00	4,535.18	93.52
20-522-6014 Machinery&Equipment-Swr	87,000	0.00	0.00	0.00	87,000.00	0.00
TOTAL Other Expenses	1,065,974	69,881.49	510,477.28	0.00	555,496.72	47.89
TOTAL Sewer	1,227,638	84,171.49	597,920.73	0.00	629,717.27	48.70

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2020

20 -Sewer Fund
DEPARTMENT - Sewer

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TOTAL EXPENDITURES	1,227,638	84,171.49	597,920.73	0.00	629,717.27	48.70
REVENUE OVER/ (UNDER) EXPENDITURES	0	9,258.14	424,776.45	0.00 (424,776.45)	0.00

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CITY OF MILLERSVILLE
BALANCE SHEET
AS OF: APRIL 30TH, 2020
30 -Street Fund

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BALANCE

ASSETS

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Current AssetsChecking/Savings

1000 State Street Aid Fund-Farmers	225,237.70
1002 Road Maint.Fund-Farmers Bank	<u>25,548.40</u>
Total Checking/Savings	250,786.10

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 272,883.07Other AssetsFixed AssetsTransfers

1610 Due To / From General Fund	121,662.02
1640 Due To / From Solid Waste Fund	(<u>296.41</u>)
Total Transfers	121,365.61

Total Other Assets 121,365.61

TOTAL ASSETS 394,248.68

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LIABILITIES & EQUITY

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Current LiabilitiesCurrent LiabilitiesLong Term Liabilities

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Equity

2700 Retained Earnings	(263,854.85)
2720 Fund Balance-Nonspendable	2,629.94
2740 Fund Balance-Committed	564,284.84
Net Income	91,188.75

Total Equity 394,248.68

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CITY OF MILLERSVILLE
BALANCE SHEET
AS OF: APRIL 30TH, 2020
30 -Street Fund

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BALANCE

TOTAL LIABILITIES & EQUITY

394,248.68

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CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2020

30 -Street Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Street Revenue						
30-3030 State Gas-Motor Fuel Tax	247,940	8,782.30	101,999.93	0.00	145,940.07	41.14
30-3032 State Gas 1989 Tax	0	1,372.97	16,271.13	0.00	16,271.13	0.00
30-3034 State Gas 3 Cent Tax	0	2,544.03	30,149.29	0.00	30,149.29	0.00
30-3036 State Gas 2017 Improve Tax	0	4,406.59	48,925.74	0.00	48,925.74	0.00
30-3100 Road Maintenance Fees	7,000	150.00	2,501.60	0.00	4,498.40	35.74
30-3501 Interest Earned	450	42.25	404.18	0.00	45.82	89.82
30-3505 Insurance Proceeds	0	0.00	75.50	0.00	75.50	0.00
30-3600 Grant Proceeds	87,000	0.00	6,048.00	0.00	80,952.00	6.95
TOTAL Street Revenue	342,390	17,298.14	206,375.37	0.00	136,014.63	60.27
Transfers						
30-3711 From Fund Balance-Street Fund	153,880	0.00	0.00	0.00	153,880.00	0.00
TOTAL Transfers	153,880	0.00	0.00	0.00	153,880.00	0.00
TOTAL REVENUE	496,270	17,298.14	206,375.37	0.00	289,894.63	41.59

30 -Street Fund
DEPARTMENT - Street

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
30-431-1101 Overtime - Street	0	45.00	433.26	0.00 (433.26)	0.00
TOTAL Salaries	0	45.00	433.26	0.00 (433.26)	0.00
Other Personnel Costs						
30-431-1200 SS & Medicare	0	3.43	32.51	0.00 (32.51)	0.00
30-431-1400 Retirement	0	0.00	1.22	0.00 (1.22)	0.00
TOTAL Other Personnel Costs	0	3.43	33.73	0.00 (33.73)	0.00
Other Expenses						
30-431-2016 Liability & Property Ins.	4,600	0.00	0.00	0.00	4,600.00	0.00
30-431-2104 Gas, Oil, Diesel Fuel	3,000	77.66	1,234.38	0.00	1,765.62	41.15
30-431-2110 Street Lighting	35,000	3,423.83	26,749.35	0.00	8,250.65	76.43
30-431-2204 Equip. Repair & Maintenance	7,500	634.30	995.82	0.00	6,504.18	13.28
30-431-2208 Street Repair & Maintenance	2,500	0.00	2,186.50	0.00	313.50	87.46
30-431-2210 Contractual Services	0	56.85	600.68	0.00 (600.68)	0.00
30-431-2300 Operating Supplies	500	161.80	236.74	0.00	263.26	47.35
30-431-2306 Salt Supplies	4,000	0.00	0.00	0.00	4,000.00	0.00
30-431-2308 Rock, Gravel & Sand	900	0.00	0.00	0.00	900.00	0.00
30-431-2310 Miscellaneous/Sundry	870	0.00	0.00	0.00	870.00	0.00
30-431-2312 Minor Equipment-Street	300	343.96	343.96	0.00 (43.96)	114.65
30-431-2318 Sign Parts & Supplies	5,000	0.00	4,223.15	0.00	776.85	84.46
30-431-4000 Professional Services	24,100	0.00	24,149.05	0.00 (49.05)	100.20
30-431-6020 Street Paving	300,000	0.00	0.00	0.00	300,000.00	0.00
30-431-6025 Streetscape Capital Proj.	108,000	3,240.00	54,000.00	0.00	54,000.00	50.00
TOTAL Other Expenses	496,270	7,938.40	114,719.63	0.00	381,550.37	23.12
TOTAL Street	496,270	7,986.83	115,186.62	0.00	381,083.38	23.21
TOTAL EXPENDITURES	496,270	7,986.83	115,186.62	0.00	381,083.38	23.21
REVENUE OVER/(UNDER) EXPENDITURES	0	9,311.31	91,188.75	0.00 (91,188.75)	0.00

BALANCE

ASSETS

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Current AssetsChecking/Savings

1000 Solid Waste Fund - Farmers Bk	281,067.90
Total Checking/Savings	281,067.90

Current Assets

1200 Accounts Receivable	43,738.57
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	53,579.30

Total Current Assets	334,647.20
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Other AssetsTransfers

1610 Due To / From General Fund	(47,641.51)
1620 Due To / From Sewer Fund	154,097.14
1630 Due To / From Street Fund	296.41
Total Transfers	106,752.04

Total Other Assets	106,752.04
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TOTAL ASSETS	441,399.24
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LIABILITIES & EQUITY

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Current LiabilitiesCurrent Liabilities

2001 A/P - Other	49.51
2101 Accrued Wages Payable	2,794.96
2108 Accrued SS & Medicare	213.81
2200 Deferred Revenue	40,130.50
Total Current Liabilities	43,188.78

Total Current Liabilities	43,188.78
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Long Term Liabilities

TOTAL LIABILITIES	43,188.78
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CITY OF MILLERSVILLE
BALANCE SHEET
AS OF: APRIL 30TH, 2020
40 -Solid Waste Fund

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BALANCE

Equity

2700	Retained Earnings	(112,181.76)
2720	Fund Balance-Nonspendable		4,473.20
2730	Fund Balance-Restricted		460,420.66
	Net Income		45,498.36

Total Equity	398,210.46
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TOTAL LIABILITIES & EQUITY	441,399.24
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CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2020

40 -Solid Waste Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>User Fees</u>						
40-3000 User Fees	464,000	38,336.92	384,484.76	0.00	79,515.24	82.86
TOTAL User Fees	464,000	38,336.92	384,484.76	0.00	79,515.24	82.86
<u>Other Revenue</u>						
40-3500 Sale of Recyclables	3,000	143.60	625.10	0.00	2,374.90	20.84
40-3501 Interest Income	500	49.84	488.13	0.00	11.87	97.63
TOTAL Other Revenue	3,500	193.44	1,113.23	0.00	2,386.77	31.81
<u>Transfers</u>						
40-3711 From Fund Balance-SW Fund	59,213	0.00	0.00	0.00	59,213.00	0.00
TOTAL Transfers	59,213	0.00	0.00	0.00	59,213.00	0.00
TOTAL REVENUE	526,713	38,530.36	385,597.99	0.00	141,115.01	73.21

CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2020

40 -Solid Waste Fund
DEPARTMENT - Solid Waste

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
40-432-1100 Salaries - Solid Waste	97,755	11,644.50	85,255.38	0.00	12,499.62	87.21
40-432-1101 Overtime - Solid Waste	1,500	0.00	0.00	0.00	1,500.00	0.00
40-432-1108 Longevity Pay	1,150	0.00	2,125.00	0.00 (975.00)	184.78
TOTAL Salaries	100,405	11,644.50	87,380.38	0.00	13,024.62	87.03
Other Personnel Costs						
40-432-1200 SS & Medicare	7,681	820.32	5,930.80	0.00	1,750.20	77.21
40-432-1300 Employee Health Insurance	30,000	2,359.92	24,180.73	0.00	5,819.27	80.60
40-432-1400 Retirement	0	0.00	43.74	0.00 (43.74)	0.00
40-432-1500 Unemployment Insurance	84	63.00	80.68	0.00	3.32	96.05
TOTAL Other Personnel Costs	37,765	3,243.24	30,235.95	0.00	7,529.05	80.06
Other Expenses						
40-432-2014 Worker's Comp. Insurance	5,976	0.00	182.00	0.00	5,794.00	3.05
40-432-2016 Liability & Property Ins.	7,000	0.00	0.00	0.00	7,000.00	0.00
40-432-2104 Gas, Oil, Diesel Fuel	6,000	163.75	1,964.14	0.00	4,035.86	32.74
40-432-2106 Publicity, Subscript's & Due	3,000	0.00	3,000.00	0.00	0.00	100.00
40-432-2202 Vehicle/Equipment r&m	7,000	2,147.87	5,107.68	0.00	1,892.32	72.97
40-432-2210 Contractual Services	10,510	910.18	7,470.41	0.00	3,039.59	71.08
40-432-2300 Operating Supplies	1,000	410.27	426.81	0.00	573.19	42.68
40-432-2302 Office Supplies	200	0.00	62.09	0.00	137.91	31.05
40-432-2310 Miscellaneous/Sundry	200	0.00	12.00	0.00	188.00	6.00
40-432-2312 Minor Equipment-S.Waste	0	0.00	99.99	0.00 (99.99)	0.00
40-432-2316 Postage	500	200.00	400.00	0.00	100.00	80.00
40-432-2324 Clothing & Uniforms	1,000	0.00	236.98	0.00	763.02	23.70
40-432-4002 Contractual Svc-Waste Ind.	267,157	22,500.73	200,245.64	0.00	66,911.36	74.95
40-432-4016 Accounting & Auditing	1,000	0.00	0.00	0.00	1,000.00	0.00
40-432-4026 Disposal Fees	18,000	469.80	3,275.56	0.00	14,724.44	18.20
40-432-6014 Machinery&Equipment-SW	60,000	0.00	0.00	0.00	60,000.00	0.00
TOTAL Other Expenses	388,543	26,802.60	222,483.30	0.00	166,059.70	57.26
TOTAL Solid Waste	526,713	41,690.34	340,099.63	0.00	186,613.37	64.57
TOTAL EXPENDITURES	526,713	41,690.34	340,099.63	0.00	186,613.37	64.57
REVENUE OVER/ (UNDER) EXPENDITURES	0 (3,159.98)	45,498.36	0.00 (45,498.36)	0.00

5-15-2020

CITY OF MILLERSVILLE
BALANCE SHEET
AS OF: APRIL 30TH, 2020
50 -Drug Fund

PAGE: 1

BALANCE

ASSETS

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Current AssetsChecking/Savings

1000 Drug Fund - Farmers Bank	38,197.35
1001 Drug Fund Escrow Acct-Farmers	<u>48,703.52</u>
Total Checking/Savings	86,900.87

Current Assets

1110 Cash on Hand - Petty Cash	<u>245.00</u>
Total Current Assets	245.00

Total Current Assets	87,145.87
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Other AssetsTransfers

1610 Due To / From General Fund	<u>796.23</u>
Total Transfers	796.23

Total Other Assets	796.23
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TOTAL ASSETS	87,942.10
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LIABILITIES & EQUITY

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Current LiabilitiesCurrent Liabilities

2002 DF Escrow Pending Acct	<u>48,703.52</u>
Total Current Liabilities	48,703.52

Total Current Liabilities	48,703.52
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Long Term Liabilities

TOTAL LIABILITIES	48,703.52
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Equity

2700 Retained Earnings	(22,981.92)
2730 Fund Balance-Restricted	28,601.02
Net Income	33,619.48

Total Equity	39,238.58
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5-15-2020

CITY OF MILLERSVILLE
BALANCE SHEET
AS OF: APRIL 30TH, 2020
50 -Drug Fund

PAGE: 2

BALANCE

TOTAL LIABILITIES & EQUITY

87,942.10

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CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2020

50 -Drug Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Drug Fund Donations						
50-3101 Donation (in lieu of fine)	0	0.00	4,500.00	0.00 (4,500.00)	0.00
TOTAL Drug Fund Donations	0	0.00	4,500.00	0.00 (4,500.00)	0.00
Drug Fines/Fees						
50-3200 Drug Fines	7,000	292.60	5,175.31	0.00	1,824.69	73.93
50-3222 Impound Storage Fees	7,000	0.00	5,535.00	0.00	1,465.00	79.07
TOTAL Drug Fines/Fees	14,000	292.60	10,710.31	0.00	3,289.69	76.50
Other Drug Revenue						
50-3501 Interest Income	80	6.28	46.89	0.00	33.11	58.61
50-3504 Miscellaneous Income	0	0.00	2,890.00	0.00 (2,890.00)	0.00
50-3505 Insurance Proceeds	18,190	0.00	18,790.18	0.00 (600.18)	103.30
50-3507 Seizure/Forfeit/Auction	10,000	190.96	809.41	0.00	9,190.59	8.09
TOTAL Other Drug Revenue	28,270	197.24	22,536.48	0.00	5,733.52	79.72
Transfers						
TOTAL REVENUE	42,270	489.84	37,746.79	0.00	4,523.21	89.30

50 -Drug Fund
DEPARTMENT - Drug

% OF YEAR COMPLETED: 83.33

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	40,230	0.00	633.82	0.00	39,596.18	1.58
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	3,453.49	0.00 (1,453.49)	172.67
TOTAL Other Expenses	42,270	0.00	4,127.31	0.00	38,142.69	9.76
TOTAL Drug	42,270	0.00	4,127.31	0.00	38,142.69	9.76
TOTAL EXPENDITURES	42,270	0.00	4,127.31	0.00	38,142.69	9.76
REVENUE OVER/ (UNDER) EXPENDITURES	0	489.84	33,619.48	0.00 (33,619.48)	0.00

5-15-2020

CITY OF MILLERSVILLE
BALANCE SHEET
AS OF: APRIL 30TH, 2020
60 -Stormwater Fund

PAGE: 1

BALANCE

ASSETS

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Current AssetsChecking/Savings

1000 Stormwater Fund - Farmers Bk	88,280.34
Total Checking/Savings	88,280.34

Current Assets

1200 Accounts Receivable	18,547.56
1203 A/R - Stormwater Bad Debt	237.17
1220 A/R - Other	11,208.00
Total Current Assets	29,992.73

Total Current Assets 118,273.07Other AssetsTransfers

1610 Due To / From General Fund	(17,787.71)
1620 Due To / From Sewer Fund	51,390.84
Total Transfers	33,603.13

Total Other Assets 33,603.13

TOTAL ASSETS 151,876.20

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LIABILITIES & EQUITY

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Current LiabilitiesCurrent Liabilities

2001 A/P - Other	22.83
2101 Accrued Wages Payable	1,320.48
2108 Accrued SS & Medicare	101.02
Total Current Liabilities	1,444.33

Total Current Liabilities 1,444.33Long Term Liabilities

TOTAL LIABILITIES 1,444.33

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5-15-2020

CITY OF MILLERSVILLE
BALANCE SHEET
AS OF: APRIL 30TH, 2020
60 -Stormwater Fund

PAGE: 2

BALANCE

<u>Equity</u>	
2700 Retained Earnings	177,748.83
Net Income	(27,316.96)

Total Equity	150,431.87
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TOTAL LIABILITIES & EQUITY	151,876.20
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CITY OF MILLERSVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: APRIL 30TH, 2020

60 -Stormwater Fund

% OF YEAR COMPLETED: 83.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Stormwater Revenue						
60-3000 Stormwater Fees	155,000	12,823.68	130,559.50	0.00	24,440.50	84.23
TOTAL Stormwater Revenue	155,000	12,823.68	130,559.50	0.00	24,440.50	84.23
Other Revenue						
60-3200 Stormwater Fines	0	0.00	300.00	0.00	300.00	0.00
60-3400 Stormwater Permits/Fees	2,500	0.00	600.00	0.00	1,900.00	24.00
60-3501 Interest Income	180	16.33	179.57	0.00	0.43	99.76
60-3504 Miscellaneous Income	500	0.00	0.00	0.00	500.00	0.00
TOTAL Other Revenue	3,180	16.33	1,079.57	0.00	2,100.43	33.95
Transfers						
60-3711 From Fund Balance-StWr	17,313	0.00	0.00	0.00	17,313.00	0.00
TOTAL Transfers	17,313	0.00	0.00	0.00	17,313.00	0.00
TOTAL REVENUE	175,493	12,840.01	131,639.07	0.00	43,853.93	75.01

60 -Stormwater Fund
DEPARTMENT - Stormwater Fund

% OF YEAR COMPLETED: 83.33

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
Salaries						
60-461-1100 Salaries - Stormwater	63,228	5,010.17	30,409.79	0.00	32,818.21	48.10
60-461-1101 Overtime-Stormwater	500	0.00	96.75	0.00	403.25	19.35
60-461-1108 Longevity Pay	0	0.00	825.00	0.00	825.00	0.00
TOTAL Salaries	63,728	5,010.17	31,331.54	0.00	32,396.46	49.16
Other Personnel Costs						
60-461-1200 SS & Medicare	4,837	382.67	2,388.98	0.00	2,448.02	49.39
60-461-1300 Employee Health Insurance	14,000	0.00	0.00	0.00	14,000.00	0.00
60-461-1400 Retirement	0	0.00	29.00	0.00	29.00	0.00
60-461-1500 Unemployment Ins.	28	16.23	22.95	0.00	5.05	81.96
TOTAL Other Personnel Costs	18,865	398.90	2,440.93	0.00	16,424.07	12.94
Other Expenses						
60-461-2000 Other Medical Expense	0	0.00	142.00	0.00	142.00	0.00
60-461-2002 Education & Training	1,000	0.00	250.00	0.00	750.00	25.00
60-461-2014 Work Comp Insurance	112	0.00	0.00	0.00	112.00	0.00
60-461-2102 Telephone/Internet	0	51.21	199.87	0.00	199.87	0.00
60-461-2104 Gas & Oil	1,000	17.21	113.05	0.00	886.95	11.31
60-461-2106 Publicity, Subscriptions & Dues	3,800	0.00	3,985.00	0.00	185.00	104.87
60-461-2202 Vehicle Repair & Maintenance	1,000	0.00	140.00	0.00	860.00	14.00
60-461-2210 Contracting Services	3,200	11,367.89	63,316.17	0.00	60,116.17	1,978.63
60-461-2300 Operating Supplies	500	0.00	158.91	0.00	341.09	31.78
60-461-2302 Office Supplies	500	0.00	215.11	0.00	284.89	43.02
60-461-2310 Miscellaneous/Sundry	500	0.00	62.94	0.00	437.06	12.59
60-461-2312 Minor Equipment	1,000	0.00	0.00	0.00	1,000.00	0.00
60-461-2324 Clothing & Uniforms	500	0.00	162.91	0.00	337.09	32.58
60-461-4000 Professional Services	20,000	0.00	3,600.00	0.00	16,400.00	18.00
60-461-4016 Accounting & Auditing	1,000	0.00	0.00	0.00	1,000.00	0.00
60-461-4028 Stream Watch/Cleanup	500	0.00	0.00	0.00	500.00	0.00
60-461-6000 System Imp's/Repair	6,000	0.00	549.00	0.00	5,451.00	9.15
60-461-6014 Machinery & Equipment-Stwtr	52,288	0.00	52,288.60	0.00	0.60	100.00
TOTAL Other Expenses	92,900	11,436.31	125,183.56	0.00	32,283.56	134.75
TOTAL Stormwater Fund	175,493	16,845.38	158,956.03	0.00	16,536.97	90.58
TOTAL EXPENDITURES	175,493	16,845.38	158,956.03	0.00	16,536.97	90.58
REVENUE OVER/(UNDER) EXPENDITURES	0	(4,005.37)	(27,316.96)	0.00	27,316.96	0.00

CITY OF MILLERSVILLE, TENNESSEE
Annual Financial Report
For the Year Ended June 30, 2019

CITY OF MILLERSVILLE, TENNESSEE
Annual Financial Report
For the Year Ended June 30, 2019

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Introductory Section

City of Millersville, Tennessee
Roster of City Officials
June 30, 2019

Position	Official	Period of Service
Mayor	Tim Lassiter	7/1/18-6/30/19
Vice Mayor	E. Keith Bell	7/1/18-6/30/19
Commissioners	Bonnie Coleman	7/1/18-4/16/19
	Larry Petty (appointed)	4/16/19-6/30/19
	Milton Dorris	7/1/18-6/30/19
	David Gregory	7/1/18-6/30/19
City Manager	Holly Murphy	7/1/18-6/30/19
City Recorder	Holly Murphy, CMFO	7/1/18-6/30/19
Chief of Police	Mark Palmer	7/1/18-6/30/19
Public Works Director	Jerry Schrader	7/1/18-6/30/19
Parks & Rec Coordinator	Bethany Wilkerson	7/1/18-6/30/19
Fire Chief	Brandon Head	7/1/18-6/30/19
Development Director	A. Michael Barr	7/1/18-6/30/19
City Judge	William McCaw Johnson	7/1/18-6/30/19
City Attorney	Robert Wheeler	7/1/18-6/30/19

* Salary information has been omitted.

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

Financial Section



Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Millersville, Tennessee (the City) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the general fund and solid waste fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2020, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Blankenship CPA Group, PLLC

Blankenship CPA Group, PLLC
Goodlettsville, Tennessee
March 24, 2020

CITY OF MILLERSVILLE, TENNESSEE
MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2019

The City of Millersville, Tennessee provides this Management Discussion and Analysis as prescribed by the Government Accounting Standards Board. This discussion and analysis is intended to serve as an introduction to the City of Millersville's basic financial statements for the fiscal year ending June 30, 2019.

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

Government-wide Financial Statements

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

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

Fund Financial Statements

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

Governmental Funds

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

CITY OF MILLERSVILLE, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
June 30, 2019

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

Proprietary (Enterprise) Funds

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

Notes to Financial Statements

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

Other Information

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

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

	Condensed Comparative Data					
	Governmental		Business-type		Total	
	Activities		Activities		Primary Government	
	2019	2018	2019	2018	2019	2018
ASSETS						
Current and Other Assets	\$ 4,557,819	\$ 4,344,423	\$ 1,169,509	\$ 1,259,430	\$ 5,727,328	\$ 5,603,853
Capital Assets	5,297,116	5,041,083	5,406,915	5,231,595	10,704,031	10,272,678
Total Assets	9,854,935	9,385,506	6,576,424	6,491,025	16,431,359	15,876,531
DEFERRED OUTFLOWS						
OF RESOURCES	62,657	90,628	2,526	5,974	65,183	96,602
LIABILITIES						
Other Liabilities	430,587	389,688	68,032	71,230	498,619	460,918
Long-term Debt	793,694	981,113	155,173	135,949	948,867	1,117,062
Total Liabilities	1,224,281	1,370,801	223,205	207,179	1,447,486	1,577,980
DEFERRED INFLOWS						
OF RESOURCES	1,311,694	1,062,413	14,693	12,255	1,326,387	1,074,668
NET POSITION						
Invested in Capital Assets,						
Net of Related Debt	4,562,892	4,110,192	5,247,050	5,095,646	9,809,942	9,205,838
Restricted	1,202,702	979,978	43,149	32,793	1,245,851	1,012,771
Unrestricted	1,616,023	1,952,750	1,050,853	1,149,126	2,666,876	3,101,876
Total Net Position	\$ 7,381,617	\$ 7,042,920	\$ 6,341,052	\$ 6,277,565	\$ 13,722,669	\$ 13,320,485

CITY OF MILLERSVILLE, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
June 30, 2019

Condensed Comparative Data – Continued

Functions/Programs:	Change in Net Assets				Total	
	Governmental		Business-type		Primary Government	
	Activities		Activities		Primary Government	
	2019	2018	2019	2018	2019	2018
Program Revenues						
Charges for Services	\$ 1,099,745	\$ 986,806	\$ 1,175,411	\$ 1,017,720	\$ 2,275,156	\$ 2,004,526
Operating Grants and Contributions	240,114	232,688	-	-	240,114	232,688
Capital Grants and Contributions	16,768	-	16,775	21,350	33,543	21,350
General Revenues	2,342,338	2,195,236	3,201	8,288	2,345,539	2,203,524
Total Revenues	3,698,965	3,414,730	1,195,387	1,047,358	4,894,352	4,462,088
Expenses						
General Government	1,085,411	974,037	-	-	1,085,411	974,037
Public Safety	1,332,214	1,270,573	-	-	1,332,214	1,270,573
Public Works	239,917	264,642	-	-	239,917	264,642
Parks and Recreation	127,617	94,812	-	-	127,617	94,812
Solid Waste	503,253	443,838	-	-	503,253	443,838
Storm Water	78,674	90,317	-	-	78,674	90,317
Interest	22,382	25,359	-	-	22,382	25,359
Sewer	-	-	1,102,700	1,062,481	1,102,700	1,062,481
Total Expenses	3,389,468	3,163,578	1,102,700	1,062,481	4,492,168	4,226,059
Change in Net Position Before Transfers	309,497	251,152	92,687	(15,123)	402,184	236,029
Transfers	29,200	29,118	(29,200)	(29,118)	-	-
Change in Net Position	338,697	280,270	63,487	(44,241)	402,184	236,029
Prior Period Adjustment	-	62,001	-	-	-	62,001
Net Position - Beginning	7,042,920	6,700,649	6,277,565	6,321,806	13,320,485	13,022,455
Net Position - Ending	\$ 7,381,617	\$ 7,042,920	\$ 6,341,052	\$ 6,277,565	\$ 13,722,669	\$ 13,320,485

Overall Analysis

The overall financial condition of the City on June 30, 2019 is sound. All funds operated within the budgeted expense parameters and there were no major permanent changes in existing revenue sources. The governmental fund balances decreased from \$2,731,435 to \$2,590,440 and the governmental activities net position increased by \$338,697. The business-type activities had an increase in net position of \$63,487.

Fund Analysis

General Fund. The general fund balance decreased by \$110,870. The decrease was anticipated due to capital outlay for new city hall. All departments within the general fund operated below budgeted expense projections.

Sewer Fund. The sewer fund experienced a gain from operations of \$73,167 and an increase in net position of \$63,487. The cash balance increased from \$1,029,555 to \$1,033,483 at the close of the fiscal year, an increase of \$3,928.

State Street Aid Fund. The street fund balance decreased by \$51,770. The decrease was anticipated due to capital outlay for street paving.

Solid Waste Fund. The solid waste fund balance decreased by \$7,364. The decrease was anticipated due to the purchase of a pressure washer.

Drug Fund. The drug fund balance decreased by \$49,342. The decrease was anticipated for purchase of supplies and miscellaneous expenses.

Stormwater Fund. The stormwater fund balance increased by \$81,500. A drainage improvement plan is currently in progress.

CITY OF MILLERSVILLE, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS - CONTINUED
June 30, 2019

Budget Variances in the General Fund

The most significant budget variance resulted from higher than projected court fine revenue and lower than projected capital outlay. Minor expense budget line item variances fell within expected ranges.

Capital Asset and Long-term Debt Activity

The Police Department continued its vehicle replacement program by purchasing and equipping two new vehicles. Other capital projects included a Phase I of the City Hall Expansion, and the NEPA and Survey Phase of the Streetscape/Sidewalk Project, all of which were paid for using available funds. Long-term Debt Activity included a \$19,244 draw of loan proceeds from the loan agreement with the State Revolving Loan Fund to finance Phase I of a sewer rehab program which began in 2018.

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

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Land	\$ 823,801	\$ 603,801	\$ 47,268	\$ 47,268	\$ 871,069	\$ 651,069
Construction in Progress	357,812	179,421	463,577	139,356	821,389	318,777
Buildings and Improvements	4,472,222	4,270,638	134,212	97,854	4,606,434	4,368,492
Equipment and Furniture	1,314,450	1,321,664	264,286	264,286	1,578,736	1,585,950
Vehicles	2,232,541	2,111,876	239,896	239,896	2,472,437	2,351,772
Sewer Collections	-	-	8,813,196	8,744,751	8,813,196	8,744,751
Less: Accumulated Depreciation	(3,903,710)	(3,446,316)	(4,555,520)	(4,301,815)	(8,459,230)	(7,748,131)
Total Capital Assets	<u>\$ 5,297,116</u>	<u>\$ 5,041,084</u>	<u>\$ 5,406,915</u>	<u>\$ 5,231,596</u>	<u>\$ 10,704,031</u>	<u>\$ 10,272,680</u>

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

	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Compensated Absences	\$ 59,470	\$ 50,222	\$ 4,692	\$ 7,361	\$ 64,162	\$ 57,583
Notes Payable	734,224	897,872	155,173	135,949	889,397	1,033,821
Capital Lease	-	33,019	-	-	-	33,019
Total Long-Term Liabilities	<u>\$ 793,694</u>	<u>\$ 981,113</u>	<u>\$ 159,865</u>	<u>\$ 143,310</u>	<u>\$ 953,559</u>	<u>\$ 1,124,423</u>

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

Requests for Information

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

CITY OF MILLERSVILLE, TENNESSEE
Statement of Net Position
June 30, 2019

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets			
Cash	\$ 2,545,542	\$ 1,033,483	\$ 3,579,025
Receivables, Net	1,472,918	176,568	1,649,486
Internal Balances, Net	117,354	(117,354)	-
Inventories	7,103	31,836	38,939
Prepaid Items	-	1,827	1,827
Restricted Cash	44,236	-	44,236
Subtotal	4,187,153	1,126,360	5,313,513
Capital Assets			
Non Depreciable Capital Assets	1,181,613	510,845	1,692,458
Depreciable Capital Assets, Net of Accumulated Depreciation	4,115,503	4,896,070	9,011,573
Total Capital Assets, Net	5,297,116	5,406,915	10,704,031
Other Assets			
Net Pension Asset	370,666	43,149	413,815
Total Assets	9,854,935	6,576,424	16,431,359
Deferred Outflows of Resources			
Deferred Pensions	62,657	2,526	65,183
Total Deferred Outflows of Resources	62,657	2,526	65,183
Liabilities			
Accounts Payable and Other Current Liabilities	390,456	63,340	453,796
Unearned Revenue	40,131	-	40,131
Long-term Liabilities:			
Compensated Absences	59,470	4,692	64,162
Current Portion of Long-term Debt	168,490	-	168,490
Long-term Debt	565,734	155,173	720,907
Total Liabilities	1,224,281	223,205	1,447,486
Deferred Inflows of Resources			
Deferred Property Tax Revenue	1,166,126	-	1,166,126
Deferred Pensions	145,568	14,693	160,261
Total Deferred Inflows of Resources	1,311,694	14,693	1,326,387
Net Position			
Net Investment in Capital Assets	4,562,892	5,247,050	9,809,942
Restricted for:			
Solid Waste	348,238	-	348,238
State Street Aid	300,432	-	300,432
Storm Water	177,747	-	177,747
Drug Education and Investigations	5,619	-	5,619
Other Purposes - Net Pension Asset	370,666	43,149	413,815
Unrestricted	1,616,023	1,050,853	2,666,876
Total Net Position	\$ 7,381,617	\$ 6,341,052	\$ 13,722,669

See notes to financial statements.

CITY OF MILLERSVILLE, TENNESSEE
Statement of Activities
For the Year Ended June 30, 2019

Functions/Programs:	Program Revenues				Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities
Primary government:						
Governmental Activities:						
General Government	\$ 1,085,411	\$ 49,218	\$ 12,787	\$ 16,768	\$ (1,006,638)	\$ -
Public Safety	1,332,214	413,841	-	-	(918,373)	-
Public Works	239,917	-	227,327	-	(12,590)	-
Parks and Recreation	127,617	34,295	-	-	(93,322)	-
Solid Waste	503,253	446,756	-	-	(56,497)	-
Storm Water	78,674	155,635	-	-	76,961	-
Interest	22,382	-	-	-	(22,382)	-
Total Governmental Activities	3,389,468	1,099,745	240,114	16,768	(2,032,841)	-
Business-type Activities:						
Sewer	1,102,700	1,175,411	-	16,775	-	89,486
Total Primary Government	\$ 4,492,168	\$ 2,275,156	\$ 240,114	\$ 33,543	(2,032,841)	89,486

General Revenues:						
Property and Personalty Taxes	943,524	-	-	-	943,524	-
Income Taxes	5,463	-	-	-	5,463	-
Sales Taxes	1,019,605	-	-	-	1,019,605	-
Hotel and Motel Taxes	4,166	-	-	-	4,166	-
Alcoholic Beverage Taxes	114,624	-	-	-	114,624	-
TVA - In Lieu of Taxes	92,638	-	-	-	92,638	-
Business Taxes	25,997	-	-	-	25,997	-
Miscellaneous Taxes	58,329	-	-	-	58,329	-
Investment Income	6,023	3,201	-	-	9,224	-
Miscellaneous	51,561	-	-	-	51,561	-
Gain on Disposal of Capital Assets, Net	20,408	-	-	-	20,408	-
Transfers, Net	29,200	(29,200)	-	-	-	-
Total General Revenues and Transfers	2,371,538	(25,999)	-	-	2,345,539	-
Change in Net Position	338,697	63,487	-	-	402,184	-
Net Position - June 30, 2018	7,042,920	6,277,565	-	-	13,320,485	-
Net Position - June 30, 2019	\$ 7,381,617	\$ 6,341,052	\$	\$	13,722,669	-

See notes to financial statements.

CITY OF MILLERSVILLE, TENNESSEE
Balance Sheet
Governmental Funds
June 30, 2019

	General Fund	Solid Waste Fund	Non-major Governmental Funds	Total Governmental Funds
Assets				
Cash	\$ 1,770,975	\$ 324,571	\$ 449,996	\$ 2,545,542
Receivables, Net	1,266,719	46,600	47,981	1,361,300
Intergovernmental Receivables, Net	111,618	-	-	111,618
Due From Other Funds	71,466	70,597	65,527	207,590
Inventory	-	4,473	2,630	7,103
Restricted Cash	-	-	44,236	44,236
Total Assets	<u>\$ 3,220,778</u>	<u>\$ 446,241</u>	<u>\$ 610,370</u>	<u>\$ 4,277,389</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts Payable	\$ 93,336	\$ 22,621	\$ 58,386	\$ 174,343
Due To Other Funds	41,147	27,769	21,320	90,236
Unearned Revenue	-	40,131	-	40,131
Other Current Liabilities	168,868	3,009	44,236	216,113
Total Liabilities	<u>303,351</u>	<u>93,530</u>	<u>123,942</u>	<u>520,823</u>
Deferred Inflows of Resources - Deferred Property Tax Revenue	<u>1,166,126</u>	<u>-</u>	<u>-</u>	<u>1,166,126</u>
Fund Balances:				
Nonspendable:				
Inventory	-	4,473	2,630	7,103
Restricted For:				
Solid Waste	-	348,238	-	348,238
State Street Aid	-	-	300,432	300,432
Drug Education and Investigations	-	-	5,619	5,619
Storm Water	-	-	177,747	177,747
Unassigned	1,751,301	-	-	1,751,301
Total Fund Balances	<u>1,751,301</u>	<u>352,711</u>	<u>486,428</u>	<u>2,590,440</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,220,778</u>	<u>\$ 446,241</u>	<u>\$ 610,370</u>	<u>\$ 4,277,389</u>
Reconciliation of Balance Sheet - Governmental Funds to Statement of Net Position are different because:				
Total Governmental Fund Balances				\$ 2,590,440
Other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.				370,666
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.				5,297,116
Deferred Outflows of Resources not reported in the funds.				62,657
Some liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.				(793,694)
Deferred Inflows of Resources not reported in the funds.				<u>(145,568)</u>
Net Position of the Governmental Activities				<u>\$ 7,381,617</u>

See notes to financial statements.

CITY OF MILLERSVILLE, TENNESSEE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2019

	<u>General Fund</u>	<u>Solid Waste Fund</u>	<u>Non-major Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues				
Local Taxes	\$ 1,589,116	\$ -	\$ -	\$ 1,589,116
Licenses and Permits	46,518	-	2,700	49,218
Fines	396,732	-	1,000	397,732
Drug and Gambling Revenue	-	-	15,403	15,403
Intergovernmental Revenues	688,017	-	227,327	915,344
Charges for Services	35,001	446,756	155,635	637,392
Interest Income	4,845	495	683	6,023
Miscellaneous Revenues	35,590	2,931	1,007	39,528
Total Revenues	<u>2,795,819</u>	<u>450,182</u>	<u>403,755</u>	<u>3,649,756</u>
Expenditures				
Current:				
General Government	1,237,598	-	-	1,237,598
Public Safety	1,371,689	-	-	1,371,689
Parks and Recreation	125,973	-	-	125,973
Solid Waste	-	460,695	-	460,695
State Street Aid	-	-	281,790	281,790
Drug Fund	-	-	64,833	64,833
Storm Water	-	-	78,732	78,732
Debt Service:				
Principal	196,667	-	-	196,667
Interest	22,382	-	-	22,382
Total Expenditures	<u>2,954,309</u>	<u>460,695</u>	<u>425,355</u>	<u>3,840,359</u>
Excess of Expenditures Over Revenues	<u>(158,490)</u>	<u>(10,513)</u>	<u>(21,600)</u>	<u>(190,603)</u>
Other Financing Sources				
Transfers In	29,200	-	-	29,200
Proceeds from Sale of Capital Assets	3,375	-	-	3,375
Insurance Proceeds	15,045	-	1,988	17,033
Total Other Financing Sources	<u>47,620</u>	<u>-</u>	<u>1,988</u>	<u>49,608</u>
Net Change in Fund Balances	(110,870)	(10,513)	(19,612)	(140,995)
Fund Balances - June 30, 2018	<u>1,862,171</u>	<u>363,224</u>	<u>506,040</u>	<u>2,731,435</u>
Fund Balances - June 30, 2019	<u>\$ 1,751,301</u>	<u>\$ 352,711</u>	<u>\$ 486,428</u>	<u>\$ 2,590,440</u>

See notes to financial statements.

CITY OF MILLERSVILLE, TENNESSEE
Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Statement of Activities
For the Year Ended June 30, 2019

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

Net change in fund balances - total governmental funds	\$	(140,995)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay expenditures and accumulated depreciation on disposals exceeded depreciation expense and proceeds from disposals in the current period.		256,033
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Governmental funds report retirement contributions as expenditures. These expenditures are reported as deferred outflows of resources and either pension income or expense in the government-wide financial statements. This is the amount by which pension income exceeds pension expenditures in the current period.		(27,971)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		-
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items such as interest.		196,667
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Expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.		54,963
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Change in net position of governmental activities	\$	338,697
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See notes to financial statements.

CITY OF MILLERSVILLE, TENNESSEE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Major Governmental Funds
For the Year Ended June 30, 2019

	General Fund				Solid Waste Fund			
	Budgeted Amounts		Actual	Variance Positive (Negative)	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final			Original	Final		
Revenues								
Local Taxes:								
Property and Personalty Taxes	\$ 870,241	\$ 870,241	\$ 943,524	\$ 73,283	\$ -	\$ -	\$ -	\$ -
Sales Taxes	410,000	410,000	449,784	39,784	-	-	-	-
Alcoholic Beverage Taxes	119,000	119,000	111,643	(7,357)	-	-	-	-
Cable Taxes	52,000	52,000	54,002	2,002	-	-	-	-
Business Taxes	25,000	25,000	25,997	997	-	-	-	-
Hotel and Motel Taxes	2,800	2,800	4,166	1,366	-	-	-	-
Licenses and Permits	48,950	48,950	46,518	(2,432)	-	-	-	-
Fines	289,000	289,000	396,732	107,732	-	-	-	-
Intergovernmental Revenues:								
Sales Taxes	550,000	550,000	569,821	19,821	-	-	-	-
Petroleum Special Taxes	13,000	13,000	12,787	(213)	-	-	-	-
Income Taxes	-	-	5,463	5,463	-	-	-	-
Alcoholic Beverage Taxes	3,100	3,100	2,981	(119)	-	-	-	-
Telecommunications Taxes	600	600	1,203	603	-	-	-	-
Corporate Excise Taxes	1,200	1,200	3,124	1,924	-	-	-	-
TVA - In Lieu of Taxes	88,500	88,500	92,638	4,138	-	-	-	-
Charges for Services	41,550	41,550	35,001	(6,549)	420,000	420,000	446,756	26,756
Interest Income	5,000	5,000	4,845	(155)	650	650	495	(155)
Miscellaneous Revenues	35,000	35,000	35,590	590	2,200	2,200	2,931	731
Total Revenues	2,554,941	2,554,941	2,795,819	240,878	422,850	422,850	450,182	27,332
Expenditures								
Current:								
General Government:								
Salaries and Benefits	434,494	381,829	337,395	44,434	-	-	-	-
General and Administrative	168,299	167,314	160,648	6,666	-	-	-	-
Contractual Services	299,546	358,546	323,087	35,459	-	-	-	-
Supplies and Miscellaneous	25,400	25,400	11,856	13,544	-	-	-	-
Repairs and Maintenance	12,450	12,450	6,221	6,229	-	-	-	-
Capital Outlay	100,000	623,000	398,391	224,609	-	-	-	-
Public Safety - Police:								
Salaries and Benefits	886,412	886,412	875,286	11,126	-	-	-	-
General and Administrative	46,301	46,301	43,512	2,789	-	-	-	-
Contractual Services	12,261	12,261	17,098	(4,837)	-	-	-	-
Supplies and Miscellaneous	78,260	78,260	85,275	(7,015)	-	-	-	-
Repairs and Maintenance	30,000	30,000	22,883	7,117	-	-	-	-
Capital Outlay	62,000	62,000	62,668	(668)	-	-	-	-
Public Safety - Fire:								
Salaries and Benefits	175,493	175,493	145,536	29,957	-	-	-	-
General and Administrative	26,959	26,959	16,538	10,421	-	-	-	-
Contractual Services	18,632	18,632	14,208	4,424	-	-	-	-
Supplies and Miscellaneous	34,041	34,041	33,826	215	-	-	-	-
Repairs and Maintenance	28,000	28,000	11,965	16,035	-	-	-	-
Capital Outlay	45,000	45,000	42,894	2,106	-	-	-	-
Parks and Recreation:								
Salaries and Benefits	89,829	89,829	70,867	18,962	-	-	-	-
General and Administrative	29,704	29,704	26,707	2,997	-	-	-	-
Contractual Services	9,227	9,227	8,357	870	-	-	-	-
Supplies and Miscellaneous	8,600	8,600	8,868	(268)	-	-	-	-
Repairs and Maintenance	10,500	10,500	11,174	(674)	-	-	-	-
Capital Outlay	12,000	12,000	-	12,000	-	-	-	-
Solid Waste:								
Salaries and Benefits	-	-	-	-	139,272	139,272	136,578	2,694
General and Administrative	-	-	-	-	11,071	11,071	15,597	(4,526)
Disposal Fees	-	-	-	-	18,000	18,000	14,824	3,176
Contractual Services	-	-	-	-	276,167	276,167	269,455	6,712
Supplies and Miscellaneous	-	-	-	-	13,400	13,400	9,703	3,697
Repairs and Maintenance	-	-	-	-	5,000	5,000	6,648	(1,648)
Capital Outlay	-	-	-	-	7,600	7,600	7,890	(290)
Debt Service:								
Principal	214,624	214,624	196,667	17,957	-	-	-	-
Interest	1,147	1,147	22,382	(21,235)	-	-	-	-
Total Expenditures	2,859,179	3,387,529	2,954,309	433,220	470,510	470,510	460,695	9,815
Excess of Revenues Over (Under) Expenditures	(304,238)	(832,588)	(158,490)	674,098	(47,660)	(47,660)	(10,513)	37,147
Other Financing Sources								
Transfers In	29,200	29,200	29,200	-	-	-	-	-
Proceeds from Sale of Capital Assets	2,000	2,000	3,375	1,375	-	-	-	-
Insurance Proceeds	-	-	15,045	15,045	-	-	-	-
Total Other Financing Sources	31,200	31,200	47,620	16,420	-	-	-	-
Net Change in Fund Balances	(273,038)	(801,388)	(110,870)	690,518	(47,660)	(47,660)	(10,513)	37,147
Fund Balances - June 30, 2018	1,862,171	1,862,171	1,862,171	-	363,224	363,224	363,224	-
Fund Balances - June 30, 2019	\$ 1,589,133	\$ 1,060,783	\$ 1,751,301	\$ 690,518	\$ 315,564	\$ 315,564	\$ 352,711	\$ 37,147

See notes to financial statements.

CITY OF MILLERSVILLE, TENNESSEE
Statement of Fund Net Position
Proprietary Fund
June 30, 2019

	<u>Enterprise Fund</u> <u>Sewer Fund</u>
Assets	
Current Assets	
Cash	\$ 1,033,483
Accounts Receivable, Net of Allowance of \$165,445	176,568
Inventory	31,836
Prepaid Items	1,827
Total Current Assets	<u>1,243,714</u>
Capital Assets	
Property, Plant, and Equipment	9,962,435
Accumulated Depreciation	<u>(4,555,520)</u>
Total Capital Assets	<u>5,406,915</u>
Other Assets	
Net Pension Asset	<u>43,149</u>
Total Assets	<u>6,693,778</u>
Deferred Outflows of Resources	
Deferred Pensions	<u>2,526</u>
Total Deferred Outflows of Resources	<u>2,526</u>
Liabilities	
Current Liabilities	
Accounts Payable	60,975
Accrued Wages, Payroll Taxes, and Payroll Deductions	2,365
Due To Other Funds	117,354
Total Current Liabilities	<u>180,694</u>
Long Term Liabilities	
Accrued Compensated Absences	4,692
Long Term Debt	155,173
Total Long Term Liabilities	<u>159,865</u>
Total Liabilities	<u>340,559</u>
Deferred Inflows of Resources	
Deferred Pensions	<u>14,693</u>
Total Deferred Inflows of Resources	<u>14,693</u>
Net Position	
Net Investment in Capital Assets	5,247,050
Restricted for Other Purposes	43,149
Unrestricted	1,050,853
Total Net Position	<u>\$ 6,341,052</u>

See notes to financial statements.

CITY OF MILLERSVILLE, TENNESSEE
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Year Ended June 30, 2019

	<u>Enterprise Fund</u> <u>Sewer Fund</u>
Operating Revenues	
Sewer Fees	\$ 1,096,238
Other Revenues	79,173
Total Operating Revenues	<u>1,175,411</u>
Operating Expenses	
Salaries and Taxes	155,764
Employee Benefits	36,922
Professional/Contractual Services	27,385
Repairs and Maintenance	54,247
Supplies	30,357
Sewer Pretreatment and Treatment	356,490
Meter Reading Fees	11,337
Sewer Transport	128,975
Utility Services	14,495
Depreciation	253,705
Miscellaneous	6,992
Other Operating Expenses	25,575
Total Operating Expenses	<u>1,102,244</u>
Income from Operations	<u>73,167</u>
Non-Operating Revenue (Expenses)	
Interest Revenue	3,201
Interest Expense	<u>(456)</u>
Total Non-Operating Revenue (Expenses)	<u>2,745</u>
Gain Before Contributions and Transfers	75,912
Tap and Connection Fees - Contributions	16,775
Transfers	<u>(29,200)</u>
Increase in Net Position	63,487
Net Position - June 30, 2018	<u>6,277,565</u>
Net Position - June 30, 2019	<u><u>\$ 6,341,052</u></u>

See notes to financial statements.

CITY OF MILLERSVILLE, TENNESSEE
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2019

	<u>Enterprise Fund</u> <u>Sewer Fund</u>
Cash Flows from Operating Activities:	
Cash Received from Customers	\$ 1,279,613
Cash Payments to Suppliers for Goods and Services	(653,905)
Cash Payments to Employees for Services	(202,287)
Net Cash Provided by Operating Activities	<u>423,421</u>
Cash Flows from Noncapital Financing Activities:	
Transfers to Other Funds	(29,200)
Net Cash Used by Noncapital Financing Activities	<u>(29,200)</u>
Cash Flows from Capital and Related Financing Activities:	
Proceeds from Debt Issuance	19,224
Cash Received from Tap Fees and Connection Fees	16,775
Acquisition of Capital Assets	(429,037)
Net Cash Used by Capital and Related Financing Activities	<u>(393,038)</u>
Cash Flows from Investing Activities:	
Interest Received	3,201
Interest Paid	(456)
Net Cash Provided by Investing Activities	<u>2,745</u>
Net Increase in Cash	3,928
Cash at Beginning of Year	<u>1,029,555</u>
Cash at End of Year	<u>\$ 1,033,483</u>
Reconciliation of Loss from Operations to Net Cash Provided by Operating Activities:	
Income from Operations	\$ 73,167
Adjustments to Reconcile Income from Operations to Net Cash Provided by Operating Activities:	
Depreciation and Amortization	253,705
(Increase) Decrease in:	
Accounts Receivable, Net	(6,931)
Net Pension Asset	(10,356)
Deferred Outflows - Pensions	3,449
Increase (Decrease) in:	
Accounts Payable	1,948
Accrued Wages, Payroll Taxes and Payroll Deductions	(2,463)
Accrued Compensated Absences	(2,669)
Due to Other Funds	111,133
Deferred Inflows - Pensions	2,438
Net Cash Provided by Operating Activities	<u>\$ 423,421</u>

See notes to financial statements.

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements
June 30, 2019

Note 1. Summary of Significant Accounting Policies

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

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

A. Reporting Entity

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

B. Government-wide Financial Statements

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

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

C. Fund Financial Statements

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

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

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements – Continued
June 30, 2019

Note 1. Summary of Significant Accounting Policies – Continued

C. Fund Financial Statements – Continued

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

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

Governmental Fund Types

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

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

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

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

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

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

Proprietary Fund Types

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

D. Measurement Focus and Basis of Accounting

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

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements – Continued
June 30, 2019

Note 1. Summary of Significant Accounting Policies – Continued

D. Measurement Focus and Basis of Accounting – Continued

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

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

E. Budgets and Budgetary Accounting

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

F. Cash and Cash Equivalents

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

G. Inventories and Prepaid Items

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

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements – Continued
June 30, 2019

Note 1. Summary of Significant Accounting Policies – Continued

H. Capital Assets

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

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

	Estimated Useful Life (Years)
Buildings and Improvements	40
Equipment and Furniture	2 - 20
Vehicles	5 - 10
Sewer Collections	50

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

I. Compensated Absences

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

Completed Months of Service	Weeks Earned Per Year
12 - 24	1
25 - 96	2
97 - 180	3
Over 180	4

Sick leave accrues at the rate of 8 hours per month with a maximum accumulation of 180 days. Upon the termination of employment, an employee is paid his/her unused vacation time.

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements – Continued
June 30, 2019

Note 1. Summary of Significant Accounting Policies – Continued

I. Compensated Absences – Continued

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

J. Interfund Balances and Transfers

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

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

K. Long-Term Liabilities

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

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

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

L. Property Tax

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

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

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements – Continued
June 30, 2019

Note 1. Summary of Significant Accounting Policies – Continued

M. Pensions

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

N. Fund Balance

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

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

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

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

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

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

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements – Continued
June 30, 2019

Note 1. Summary of Significant Accounting Policies – Continued

N. Fund Balance – Continued

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

O. Net Position

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

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

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

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

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

P. Contributions of Capital

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

Q. Estimates

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

Note 2. Cash and Investments

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

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

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements – Continued
June 30, 2019

Note 2. Cash and Investments – Continued

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

Note 3. Property Taxes Receivable

Gross property taxes receivable of \$1,256,992 (allowance for doubtful accounts is \$34,958) are summarized, by year, on the Schedule of Changes in Property Taxes Receivable on page 40 of this report.

Note 4. Interfund Balances and Transfers

The composition of interfund balances is as follows:

Due To	Due From					Total
	General Fund	Solid Waste Fund	Drug Fund	Storm Water Fund	Sewer Fund	
General Fund	\$ -	\$ 27,769	\$ 8,120	\$ 13,100	\$ 22,477	\$ 71,466
Solid Waste Fund	-	-	-	-	70,597	70,597
State Street Aid Fund	41,147	-	-	100	774	42,021
Storm Water Fund	-	-	-	-	23,506	23,506
Total	\$ 41,147	\$ 27,769	\$ 8,120	\$ 13,200	\$ 117,354	\$ 207,590

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

Interfund transfers during the year consist of \$29,200 transferred from the Sewer Fund to the General Fund.

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

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements – Continued
June 30, 2019

Note 5. Capital Assets

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

	Balance 6/30/2018	Additions	Disposals	Balance 6/30/2019
Governmental Activities				
Capital Assets not being Depreciated				
Land	\$ 603,801	\$ 220,000	\$ -	\$ 823,801
Construction in Progress	179,421	178,391	-	357,812
Total Capital Assets not being Depreciated	783,222	398,391	-	1,181,613
Capital Assets being Depreciated				
Buildings and Improvements	4,270,637	201,585	-	4,472,222
Equipment and Furniture	1,130,073	113,450	-	1,243,523
Vehicles	2,170,472	-	-	2,170,472
Property under Capital Lease	132,996	-	-	132,996
Total Capital Assets being Depreciated	7,704,178	315,035	-	8,019,213
Accumulated Depreciation				
Buildings and Improvements	1,472,268	211,505	-	1,683,773
Equipment and Furniture	791,606	62,254	-	853,860
Vehicles	1,129,244	157,036	-	1,286,280
Property under Capital Lease	53,198	26,599	-	79,797
Total Accumulated Depreciation	3,446,316	457,394	-	3,903,710
Total Governmental Activities, Net	\$ 5,041,084	\$ 256,032	\$ -	\$ 5,297,116
Business-type Activities				
Capital Assets not being Depreciated				
Land	\$ 47,268	\$ -	\$ -	\$ 47,268
Construction in Progress	139,356	331,636	7,415	463,577
Total Capital Assets not being Depreciated	186,624	331,636	7,415	510,845
Capital Assets being Depreciated				
Buildings and Improvements	97,854	36,358	-	134,212
Equipment and Furniture	264,286	-	-	264,286
Vehicles	239,896	-	-	239,896
Sewer Collections	8,744,751	68,445	-	8,813,196
Total Capital Assets being Depreciated	9,346,787	104,803	-	9,451,590
Accumulated Depreciation				
Buildings and Improvements	60,672	2,716	-	63,388
Equipment and Furniture	147,917	14,729	-	162,646
Vehicles	208,021	7,083	-	215,104
Sewer Collections	3,885,205	229,177	-	4,114,382
Total Accumulated Depreciation	4,301,815	253,705	-	4,555,520
Total Business-type Activities, Net	\$ 5,231,596	\$ 182,734	\$ 7,415	\$ 5,406,915

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements – Continued
June 30, 2019

Note 5. Capital Assets - Continued

Depreciation Expense by Function

General Government	\$ 37,405
Public Safety	116,878
State Street Aid	159,711
Parks & Recreation	84,706
Solid Waste	56,677
Storm Water	2,017
	<u>\$ 457,394</u>
Sewer	<u>\$ 253,705</u>

Note 6. Pension Plan

A. General Information

Plan Description

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

Benefits Provided

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

Employees Covered by Benefit Terms

At the measurement date of June 30, 2017, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	10
Inactive employees entitled to but not yet receiving benefits	64
Active employees	28
	<u>102</u>

Contributions

Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute 5 percent of salary. The City makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2019, the contributions for the City were \$8,356 based on a rate of 0.62% percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept the City's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contribution (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements – Continued
June 30, 2019

Note 6. Pension Plan – Continued

B. Net Pension Liability (Asset)

The City's net pension liability (asset) was measured as of June 30, 2018, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability as of June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary Increases	Graded salary ranges from 8.72% to 3.44% based on age, including inflation, averaging 4.00%
Investment Rate of Return	7.25%, net of pension plan investment, including inflation

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2018 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2012 through June 30, 2016. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2016 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which best-estimate of expected future real rates or return (expected returns, net pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.50 percent. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocation
U.S. Equity	5.69%	31%
Developed Market International Equity	5.29%	14%
Emerging Market International Equity	6.36%	4%
Private Equity and Strategic Lending	5.79%	20%
U.S. Fixed Income	2.01%	20%
Real Estate	4.32%	10%
Short-Term Securities	0.00%	1%
		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.25 percent based on a blending of the factors described above.

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements – Continued
June 30, 2019

Note 6. Pension Plan – Continued

B. Net Pension Liability (Asset) – Continued

Discount Rate

The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the City will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

C. Changes in the Net Pension Liability (Asset)

		Increase (Decrease)	
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance at June 30, 2017	\$ 1,892,489	\$ 2,211,970	\$ (319,481)
Changes for the Year:			
Service Cost	92,746	-	92,746
Interest	141,333	-	141,333
Differences Between Expected and Actual Experience	(61,254)	-	(61,254)
Changes in Assumptions	-	-	-
Contributions - Employer	-	24,106	(24,106)
Contributions - Employee	-	61,811	(61,811)
Net Investment Income	-	184,081	(184,081)
Benefit Payments, Including Refunds of Employee Contributions	(71,634)	(71,634)	-
Administrative Expense	-	(2,839)	2,839
Net Changes	101,191	195,525	(94,334)
Balance at June 30, 2018	\$ 1,993,680	\$ 2,407,495	\$ (413,815)

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

The following presents the net pension liability (asset) of the City calculated using the discount rate of 7.25 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability (Asset)	\$ (142,121)	\$ (413,815)	\$ (636,990)

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements – Continued
June 30, 2019

Note 6. Pension Plan – Continued

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

Negative Pension Expense

For the year ended June 30, 2019, the City recognized negative pension expense of \$32,353.

Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 14,389	\$ 148,528
Net Difference Between Projected and Actual Earnings of Pension Plan Investments	-	11,733
Changes in Assumptions	42,438	-
Contributions Subsequent to the Measurement Date of June 30, 2018	8,356	-
	<u>\$ 65,183</u>	<u>\$ 160,261</u>

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2018," will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

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

Year Ended June 30:	Amount
2020	\$ (19,155)
2021	(35,051)
2022	(31,646)
2023	(11,131)
2024	(6,475)
Thereafter	-

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

E. Payable to the Pension Plan

At June 30, 2019, the City had no payable balances for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2019.

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements – Continued
June 30, 2019

Note 7. Long-Term Debt

A. Governmental Activities

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

	<u>Balance</u> <u>6/30/2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>6/30/2019</u>	<u>Due Within</u> <u>1 Year</u>
Compensated Absences	\$ 50,222	\$ 59,470	\$ 50,222	\$ 59,470	\$ 59,470
Notes Payable	\$ 897,872	\$ -	\$ 163,648	\$ 734,224	\$ 168,490
Capital Lease	33,019	-	33,019	-	-
Totals	<u>\$ 930,891</u>	<u>\$ -</u>	<u>\$ 196,667</u>	<u>\$ 734,224</u>	<u>\$ 168,490</u>

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

Note Payable to a Bank for the Community Center, Original Amount of \$1.4 million, Bearing Interest at LIBOR plus 1.152% Per Annum, Payable in Monthly Installments of \$12,102, with the Final Payment Due March 2022. \$ 377,718

Note Payable to a Bank for a Fire Engine, Original Amount of \$390,783, Bearing Interest at 2.88% Per Annum, Payable in Annual Installments Between \$34,277 and \$44,257, with the Final Payment Due July 2027. The Fire Engine is Under Construction at Year-end. 356,506

734,224

Less Current Portion (168,490)

Total Governmental Activities Long-Term Debt \$ 565,734

Below is a condensed government-wide schedule of maturities for notes payable. A detailed Schedule of Long-term Debt, Principal, and Interest Requirements are included on page 39 of this report.

	<u>Total</u>	
<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2020	\$ 168,490	\$ 21,246
2021	174,616	15,091
2022	143,480	8,823
2023	38,399	6,026
2024	39,505	4,888
2025-2028	169,734	7,506
Total	<u>\$ 734,224</u>	<u>\$ 63,580</u>

CITY OF MILLERSVILLE, TENNESSEE
Notes to Financial Statements – Continued
June 30, 2019

Note 7. Long-Term Debt – Continued

B. Business-type Activities

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

	Balance 6/30/2018	Additions	Reductions	Balance 6/30/2019	Due Within 1 Year
Compensated Absences	\$ 7,361	\$ 4,692	\$ 7,361	\$ 4,692	\$ 4,692
State Revolving Loan	\$ 135,949	\$ 19,224	\$ -	\$ 155,173	\$ -

Note 8. Deferred Compensation Plan

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

Note 9. Contracts

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

Note 10. Risk Management

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

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

	2014	2015	2016	2017	2018
Total Pension Liability (Asset)					
Service Cost	\$ 72,983	\$ 66,903	\$ 66,194	\$ 74,416	\$ 92,746
Interest	122,231	115,238	126,671	134,086	141,333
Changes in Benefit Terms	-	-	-	-	-
Differences Between Actual & Expected Experience	(202,428)	43,093	(31,787)	(33,252)	(61,254)
Change of Assumptions	-	-	-	59,414	-
Benefit Payments, Including Refunds of Employee Contributions	(45,473)	(114,401)	(29,754)	(111,135)	(71,634)
Net Change in Total Pension Liability	(52,687)	110,833	131,324	123,529	101,191
Total Pension Liability (Asset) - Beginning	1,579,490	1,526,803	1,637,636	1,768,960	1,892,489
Total Pension Liability (Asset) - Ending (a)	\$ 1,526,803	\$ 1,637,636	\$ 1,768,960	\$ 1,892,489	\$ 1,993,680
Plan Fiduciary Net Position					
Contributions - Employer	\$ 60,091	\$ 50,556	\$ 54,230	\$ 55,521	\$ 24,106
Contributions - Employee	59,145	56,933	61,071	62,524	61,811
Net Investment Income	251,222	55,381	50,162	224,947	184,081
Benefit Payments, Including Refunds of Employee Contributions	(45,473)	(114,401)	(29,754)	(111,135)	(71,634)
Administrative Expense	(1,108)	(1,472)	(2,387)	(2,522)	(2,839)
Net Change in Plan Fiduciary Net Position	323,877	46,997	133,322	229,335	195,525
Plan Fiduciary Net Position - Beginning	1,478,440	1,802,317	1,849,313	1,982,635	2,211,970
Plan Fiduciary Net Position - Ending (b)	\$ 1,802,317	\$ 1,849,313	\$ 1,982,635	\$ 2,211,970	\$ 2,407,495
Net Pension Liability (Asset) - Ending (a) - (b)	\$ (275,514)	\$ (211,677)	\$ (213,675)	\$ (319,481)	\$ (413,815)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability (Asset)	118.05%	112.93%	112.08%	116.88%	120.76%
Covered Payroll	\$ 1,182,887	\$ 1,138,659	\$ 1,221,399	\$ 1,250,479	\$ 1,236,216
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(23.29%)	(18.59%)	(17.49%)	(25.55%)	(33.47%)

Notes to Schedule:

Changes of Assumptions. In 2017, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, salary growth, and mortality improvements.

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

See independent auditor's report.

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

	2014	2015	2016	2017	2018	2019
Actuarially Determined Contribution	\$ 60,091	\$ 50,556	\$ 54,230	\$ 55,521	\$ 24,106	\$ 8,356
Contributions in Relation to the Actuarially Determined Contribution	60,091	50,556	54,230	55,521	24,106	8,356
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 1,182,887	\$ 1,138,659	\$ 1,221,399	\$ 1,250,479	\$ 1,236,216	\$ 1,347,695
Contributions as a Percentage of Covered Payroll	5.08%	4.44%	4.44%	4.44%	1.95%	0.62%

Notes to Schedule

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

Valuation Date: Actuarially determined contribution rates for the year ended June 30, 2019 were calculated based on the June 30, 2017 actuarial valuation.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level dollar, closed (not to exceed 20 years)
Remaining Amortization Period	Varies by Year
Asset Valuation	10-year smoothed within a 20 percent corridor to market value
Inflation	2.50 percent
Salary Increases	Graded salary ranges from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment Rate of Return	7.25 percent, net of investment expense, including inflation
Retirement Age	Pattern of retirement determined by experience study
Mortality	Customized table based on actual experience including an adjustment for some anticipated improvement
Cost of Living Adjustments	Not provided

Changes in assumptions:

In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

See independent auditor's report.

CITY OF MILLERSVILLE, TENNESSEE
Combining Balance Sheet
Non-major Governmental Funds
June 30, 2019

	Special Revenue Funds			Total Non-major Governmental Funds
	State Street Aid	Drug Fund	Storm Water Fund	
Assets				
Cash	\$ 242,378	\$ 66,527	\$ 141,091	\$ 449,996
Receivables, Net	19,467	-	28,514	47,981
Due From Other Funds	42,021	-	23,506	65,527
Inventory	2,630	-	-	2,630
Restricted Cash	-	44,236	-	44,236
Total Assets	<u>\$ 306,496</u>	<u>\$ 110,763</u>	<u>\$ 193,111</u>	<u>\$ 610,370</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ 3,434	\$ 52,788	\$ 2,164	\$ 58,386
Due To Other Funds	-	8,120	13,200	21,320
Other Current Liabilities	-	44,236	-	44,236
Total Liabilities	<u>3,434</u>	<u>105,144</u>	<u>15,364</u>	<u>123,942</u>
Fund Balances				
Nonspendable - Inventory	2,630	-	-	2,630
Restricted For:				
State Street Aid	300,432	-	-	300,432
Drug Education and Investigations	-	5,619	-	5,619
Storm Water	-	-	177,747	177,747
Total Fund Balances	<u>303,062</u>	<u>5,619</u>	<u>177,747</u>	<u>486,428</u>
Total Liabilities and Fund Balances	<u>\$ 306,496</u>	<u>\$ 110,763</u>	<u>\$ 193,111</u>	<u>\$ 610,370</u>

See independent auditor's report.

CITY OF MILLERSVILLE, TENNESSEE
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended June 30, 2019

	Special Revenue Funds			Total Non-major Governmental Funds
	State Street Aid	Drug Fund	Storm Water Fund	
Revenues				
Licenses and Permits	\$ 300	\$ -	\$ 2,400	\$ 2,700
Fines	-	-	1,000	1,000
Drug and Gambling Revenue	-	15,403	-	15,403
Intergovernmental Revenues	227,327	-	-	227,327
Charges for Services	-	-	155,635	155,635
Interest Income	405	88	190	683
Miscellaneous Revenues	-	-	1,007	1,007
Total Revenues	<u>228,032</u>	<u>15,491</u>	<u>160,232</u>	<u>403,755</u>
Expenditures				
Current:				
State Street Aid	80,206	-	-	80,206
Drug Fund	-	64,833	-	64,833
Storm Water	-	-	73,509	73,509
Capital Outlay	201,584	-	5,223	206,807
Total Expenditures	<u>281,790</u>	<u>64,833</u>	<u>78,732</u>	<u>425,355</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(53,758)</u>	<u>(49,342)</u>	<u>81,500</u>	<u>(21,600)</u>
Other Financing Sources (Uses)				
Insurance Proceeds	1,988	-	-	1,988
Total Other Financing Sources (Uses)	<u>1,988</u>	<u>-</u>	<u>-</u>	<u>1,988</u>
Net Change in Fund Balances	<u>(51,770)</u>	<u>(49,342)</u>	<u>81,500</u>	<u>(19,612)</u>
Fund Balances - June 30, 2018	<u>354,832</u>	<u>54,961</u>	<u>96,247</u>	<u>506,040</u>
Fund Balances - June 30, 2019	<u>\$ 303,062</u>	<u>\$ 5,619</u>	<u>\$ 177,747</u>	<u>\$ 486,428</u>

See independent auditor's report.

CITY OF MILLERSVILLE, TENNESSEE
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-major Special Revenue Funds
For the Year Ended June 30, 2019

	State Street Aid Fund				Drug Fund				Storm Water Fund			
	Original Budget	Final Budgeted	Actual	Variance Positive (Negative)	Original Budget	Final Budgeted	Actual	Variance Positive (Negative)	Original Budget	Final Budgeted	Actual	Variance Positive (Negative)
Revenues												
Licenses and Permits	\$ -	\$ -	\$ 300	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 2,400	\$ 1,900
Fines	-	-	-	-	-	-	-	-	-	-	1,000	1,000
Drug and Gambling Revenue	-	-	-	-	17,000	17,000	15,403	(1,597)	-	-	-	-
Intergovernmental Revenues	212,000	212,000	227,327	15,327	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	7,000	7,000	-	(7,000)	154,000	154,000	155,635	1,635
Interest Income	450	450	405	(45)	80	80	88	8	50	50	190	140
Miscellaneous Revenues	-	-	-	-	-	-	-	-	-	-	1,007	1,007
Total Revenues	212,450	212,450	228,032	15,582	24,080	24,080	15,491	(8,589)	154,550	154,550	160,232	5,682
Expenditures												
Current:												
Salaries and Benefits	-	-	-	-	-	-	-	-	61,746	57,374	51,409	5,965
General and Administrative	2,000	2,000	4,536	(2,536)	2,040	2,040	2,040	-	4,500	4,500	3,460	1,040
Contractual Services	5,000	5,000	19,643	(14,643)	-	-	-	-	27,000	27,000	18,464	8,536
Supplies and Miscellaneous	61,793	61,793	47,243	14,550	79,812	79,812	62,793	17,019	4,000	4,000	176	3,824
Repairs and Maintenance	8,200	8,200	8,784	(584)	-	-	-	-	1,000	1,000	-	1,000
Capital Outlay	200,000	200,000	201,584	(1,584)	-	-	-	-	12,000	12,000	5,223	6,777
Total Expenditures	276,993	276,993	281,790	(4,797)	81,852	81,852	64,833	17,019	110,246	105,874	78,732	27,142
Excess (Deficiency) of Revenues Over (Under) Expenditures	(64,543)	(64,543)	(53,758)	10,785	(57,772)	(57,772)	(49,342)	8,430	44,304	48,676	81,500	32,824
Other Financing Sources												
Insurance Proceeds	-	-	1,988	1,988	-	-	-	-	-	-	-	-
Total Other Financing Sources	-	-	1,988	1,988	-	-	-	-	-	-	-	-
Net Change in Fund Balances	(64,543)	(64,543)	(51,770)	12,773	(57,772)	(57,772)	(49,342)	8,430	44,304	48,676	81,500	32,824
Fund Balances - June 30, 2018	354,832	354,832	354,832	-	54,961	54,961	54,961	-	96,247	96,247	96,247	-
Fund Balances - June 30, 2019	\$ 290,289	\$ 290,289	\$ 303,062	\$ 12,773	\$ (2,811)	\$ (2,811)	\$ 5,619	\$ 8,430	\$ 140,551	\$ 144,923	\$ 177,747	\$ 32,824

See independent auditor's report.

CITY OF MILLERSVILLE, TENNESSEE
Schedule of Expenditures of Federal Awards and State Financial Assistance
For the Year Ended June 30, 2019

<u>Grantor / Pass-Through Grantor</u>	<u>Program Name</u>	<u>CFDA Number</u>	<u>Contract Number</u>	<u>Expenditures</u>
<u>Federal Awards</u>				
Homeland Security				
Tennessee Department of Safety	Community-Based Traffic Safety Enforcement and Education	20.600	Z19TKS192	\$ 8,362
Tennessee Highway Safety Office		Total Federal Awards Expended		<u>8,362</u>
<u>State Financial Assistance</u>				
Tennessee Department of Environment and Conservation	State Revolving Loan Fund	N/A	CW6 2017-391	19,224
Division of Water Resources		Total State Assistance Expended		<u>19,224</u>
Total Federal Awards and State Financial Assistance				<u>\$ 27,586</u>

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of The City of Millersville, Tennessee, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule only presents a selected portion of the operations of City of Millersville, Tennessee, it is not intended to and does not present the financial position, changes in net assets, or cash flows of City of Millersville, Tennessee.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. City of Millersville, Tennessee, has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3. Loans Outstanding

An agreement under CFDA Number 66.458 was executed during 2017 for a total of \$518,000 of federal and state funds combined with a \$51,800 loan forgiveness. The balance outstanding as of June 30, 2019 is \$155,173. No portion has been forgiven as of June 30, 2019.

See independent auditor's report.

CITY OF MILLERSVILLE, TENNESSEE
Schedule of Changes in Long-Term Debt by Individual Issue
For the Year Ended June 30, 2019

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding July 1, 2018	Issued During Period	Paid and/or Matured During Period	Refunded During Period	Outstanding June 30, 2019
Governmental Activities									
Loans Payable									
Payable through General Fund									
Regions Bank	\$ 1,400,000	3.77%	3/12/2010	3/12/2022	\$ 507,089	\$ -	\$ 129,371	\$ -	\$ 377,718
First Tennessee Bank	390,782	2.88%	6/15/2017	7/10/2027	390,783	-	34,277	-	356,506
Magnolia Bank	132,996	2.98%	6/21/2016	8/1/2018	33,019	-	33,019	-	-
Total Governmental Activities					<u>\$ 930,891</u>	<u>\$ -</u>	<u>\$ 196,667</u>	<u>\$ -</u>	<u>\$ 734,224</u>
Business-Type Activities									
Loans Payable									
Payable through Sewer Fund									
State Revolving Loan 2017-391	\$ 518,000	0.28%	5/19/2017	6/1/2037	\$ 135,949	\$ 19,224	\$ -	\$ -	\$ 155,173
Total Business-Type Activities					<u>\$ 135,949</u>	<u>\$ 19,224</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155,173</u>

See independent auditor's report.

CITY OF MILLERSVILLE, TENNESSEE
Schedule of Long-Term Debt, Principal, and Interest Requirements
By Fiscal Year
For the Year Ended June 30, 2019

Fiscal Year Ended June 30,	Governmental Activities					
	Regions Note Payable Community Center		First Tennessee Note Payable Fire Engine		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 133,226	\$ 11,994	\$ 35,264	\$ 9,252	\$ 168,490	\$ 21,246
2021	138,336	6,884	36,280	8,207	174,616	15,091
2022	106,156	1,691	37,324	7,132	143,480	8,823
2023	-	-	38,399	6,026	38,399	6,026
2024	-	-	39,505	4,888	39,505	4,888
2025	-	-	40,643	3,718	40,643	3,718
2026	-	-	41,814	2,513	41,814	2,513
2027	-	-	43,019	1,275	43,019	1,275
2028	-	-	44,258	-	44,258	-
Total	\$ 377,718	\$ 20,569	\$ 356,506	\$ 43,011	\$ 734,224	\$ 63,580

Business Type Activities

The State Revolving Fund Loan requires payments of principal to begin the earlier of:
 (A) Within ninety (90) days after Initiation of Operation of the Project for construction loans or within two (2) years of loan approval for planning and design loans; or (B) Within one hundred twenty (120) days after ninety percent (90%) of the Project Loan has been disbursed. As of June 30, 2019 the City of Millersville, Tennessee has not yet met either of the requirements for principal repayment.

See independent auditor's report.

CITY OF MILLERSVILLE, TENNESSEE
Schedule of Changes in Property Taxes Receivable
June 30, 2019

Year of Levy	Property Tax Receivable Balance 6/30/2018	Property Tax Levied	Anticipated Current Year Levy	Abatements and Adjustments	Collections	Write-Offs	Property Tax Receivable Balance 6/30/2019
2019	\$ -	\$ -	\$ 1,166,126	\$ -	\$ -	\$ -	\$ 1,166,126
2018	936,612 *	2,115 *	-	-	904,402	-	\$ 34,325
2017	41,982	-	-	-	24,880	-	\$ 17,102
2016	14,520	-	-	-	7,218	-	\$ 7,302
2015	9,617	-	-	-	2,781	-	\$ 6,836
2014	7,458	-	-	-	602	-	\$ 6,856
2013	4,502	-	-	-	284	-	\$ 4,218
2012	4,636	-	-	-	228	-	\$ 4,408
2011	3,139	-	-	-	-	-	\$ 3,139
2010	3,279	-	-	-	584	-	\$ 2,695
2009	3,985	-	-	-	-	-	\$ 3,985
2008	2,703	-	-	-	-	2,703	\$ -
Totals	<u>\$ 1,032,433</u>	<u>\$ 2,115</u>	<u>\$ 1,166,126</u>	<u>\$ -</u>	<u>\$ 940,979</u>	<u>\$ 2,703</u>	<u>\$ 1,256,992</u>

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

See independent auditor's report.

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

<u>Year of Levy</u>	<u>Fiscal Year</u>	<u>Tax Rate Per \$100 Sumner County</u>	<u>Tax Rate Per \$100 Robertson County</u>	<u>Tax Assessment</u>
2019	2020	1.0000	1.0000 *	\$ 1,166,126
2018	2019	1.0000	1.0000	\$ 936,612
2017	2018	1.0000	1.0000	\$ 853,455
2016	2017	0.8443	0.8443	\$ 715,586
2015	2016	0.8443	0.8443	\$ 712,874
2014	2015	0.8443	0.8443	\$ 711,850
2013	2014	0.8113	0.8113	\$ 707,765
2012	2013	0.7992	0.8248	\$ 709,237
2011	2012	0.7992	0.8248	\$ 705,002
2010	2011	0.7992	0.8248	\$ 706,015

* Anticipated Levy as of June 30, 2019

See independent auditor's report.

CITY OF MILLERSVILLE, TENNESSEE
Schedule of Utility Rate Structure and Number of Customers
For the Year Ended June 30, 2019

At June 30, 2019, the rate structure for the City of Millersville's Sewer Fund was as follows:

Residential (per billing cycle)

First 1,200 Gallons	\$15.98 (minimum bill)
All Over 1,200 Gallons	\$7.32 per 1,000 gallons
Household on Well	\$32.68 flat rate

Commercial (per billing cycle)

First 1,000 Gallons	\$16.48 (minimum bill)
All Over 1,000 Gallons	\$7.82 per 1,000 gallons

Motels, Hotels and Campgrounds	\$11.04 per 1,000 gallons
--------------------------------	---------------------------

At June 30, 2019, the sewer system had approximately 2,184 customers.

Internal Control and Compliance Section



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Millersville, Tennessee (the City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 24, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Example Entity's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described below as item 2019-001.

2019-001 – Budget violations

Finding: According to Tennessee Code Annotated (TCA) 6-56-203, the City is prohibited from spending money in excess of the budget ordinance within the provisions of the code section. Actual expenditures for the year exceeded budget appropriations for the various funds and department below:

<u>Fund/Department</u>	<u>Budget Final</u>	<u>Actual</u>	<u>Negative Variance</u>
State Street Aid	\$ 276,993	\$ 281,790	\$ (4,797)

Recommendation: We recommend that the Board monitor budget to actual activity monthly as to ensure this does not happen in the future. Amendments to the budget ordinances should be made prior to approval of purchasing requisitions that will exceed the budgeted amount. Purchases should not be made until approved purchase requisitions are received. This should prevent future violations of the budget law.

Views of responsible officials and planned corrective action: See management's corrective action plan

Purpose of this Report

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

Blankenship CPA Group, PLLC

Blankenship CPA Group, PLLC
Goodlettsville, Tennessee
March 24, 2020

CITY OF MILLERSVILLE, TENNESSEE
Schedule of Prior Year Findings
For the Year Ended June 30, 2019

Financial Statement Findings

Finding Number	Finding Title	Status
2018-001	Prior Period Adjustment - Change in Accounting Practice	Corrected

Federal Award Findings and Questioned Costs

Finding Number	Finding Title	Status
N/A	N/A	N/A

City of Millersville

1246 Louisville Hwy.
Millersville, TN 37072-3613

Phone (615) 859-0880

Fax (615) 851-1825

Management's Corrective Action Plan For the Year Ended June 30, 2019

March 24, 2020

To the Comptroller of the Treasury
Division of Local Government Audit

The City of Millersville, Tennessee respectfully submits the following corrective action plan for the year ended June 30, 2019.

2019-001 – Budget violations

Management accepts the recommendation.

Corrective Action Taken:

Management will closely monitor the budget and ensure that amendments to the budget ordinance are made prior to the approval of purchasing requisitions that will exceed the budgeted amounts.

Anticipated Completion Date: March 24, 2020

Responsible Party: Ms. Holly Murphy, Interim City Manager and City Recorder

Sincerely,



Holly Murphy

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CITY OF MILLERSVILLE, TENNESSEE

ORDINANCE 20-740

**AN ORDINANCE TO PROVIDE FOR THE ELECTION OF FOUR (4)
CITY COMMISSIONERS.**

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

SECTION 1. Pursuant to the provision of T.C.A. 6-20-105, the Board of Commissioners of the City of Millersville, Tennessee, does hereby direct the calling of a municipal election to elect **three Commissioners to serve four-year terms of office.**

In addition, pursuant to the provision of T.C.A. 6-20-110, the Board of Commissioners of the City of Millersville, Tennessee, does hereby direct the calling of a municipal election to elect **one Commissioner to serve the remaining term of office through November 2022 of a Commissioner who resigned prior to the expiration of their term.**

The election shall be conducted on the 3rd day of November, 2020.

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

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

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

Passed First Reading: _____

Passed Second Reading: _____

BOARD OF COMMISSIONERS

By: _____
Timothy F. Lassiter, Mayor

ATTEST:

Approved as to Form and Legality:

By: _____
Holly L. Murphy, City Recorder

By: _____
Bruce N. Oldham, City Attorney

**CITY OF MILLERSVILLE, TENNESSEE
ORDINANCE NO. 20-741**

**AN ORDINANCE TO PROHIBIT THE POSSESSION AND CONSUMPTION OF
ALCOHOLIC BEVERAGES ON OR IN THE PREMISES OF ANY PROPERTY
OWNED BY THE CITY OF MILLERSVILLE, TENNESSEE**

WHEREAS, the Governing Body of the City of Millersville reviews its Code of Ordinances from time to time to ensure that the laws of the City meet the requirements of the local, state and federal laws and the desires of the City Commission; and

WHEREAS, the State of Tennessee grants municipalities the authority to regulate the possession and consumption of alcoholic beverages on or in the premises of any property belonging to the municipality and located within its jurisdiction; and

WHEREAS, the City desires to provide for the health and safety of the public using property owned by the City of Millersville, Tennessee; and

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

SECTION 1. It shall be unlawful for any person to possess or consume any alcoholic beverage on or in the premises of any property owned by the City of Millersville, Tennessee, including all parks, recreational facilities, community facilities, buildings, and parking lots owned by the City of Millersville, Tennessee. Said prohibition shall apply to both open and closed containers of alcoholic beverages.

SECTION 2. For purposes of this chapter, the term "alcoholic beverages" shall include alcohol, spirits, liquor, wine, beer, and every liquid containing alcohol, spirits, wine, and beer and capable of being consumed by a human being, other than patent medicine.

SECTION 3. Any person found to be in violation of this chapter shall be guilty of a civil offense and shall, upon conviction, be fined a civil penalty in the amount of not more than fifty dollars (\$50.00) for each offense. The municipal judge may also order the suspension of any person convicted of violating this chapter from using the city's parks, recreational and community facilities.

THIS ORDINANCE SHALL BECOME EFFECTIVE UPON PASSAGE, THE PUBLIC WELFARE REQUIRING IT.

Passed First Reading: _____

Public Hearing: _____

Passed Second Reading: _____

BOARD OF COMMISSIONERS

By: _____
Timothy F. Lassiter, Mayor

Attest:

Approved as to Form and Legality:

By: _____
Holly L. Murphy, City Recorder

By: _____
Bruce N. Oldham, City Attorney

**CITY OF MILLERSVILLE, TENNESSEE
ORDINANCE 20-742**

**AN ORDINANCE TO AMEND THE MILLERSVILLE CODE OF
ORDINANCES CHAPTER 58 – PARKS AND RECREATION.**

WHEREAS, the Governing Body of the City of Millersville reviews its Code of Ordinances from time to time to ensure that the laws of the City meet the requirements of the local, state and federal laws and the desires of the City Commission; and

WHEREAS, the Governing Body for the City of Millersville has identified the need to amend Chapter 58, Parks and Recreation.

NOW THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Millersville, that the content of Chapter 58 - Parks and Recreation of the Code of Ordinances is hereby removed and replaced with ***Exhibit A*** attached hereto and made part of this Ordinance as if copied verbatim.

**THIS ORDINANCE SHALL BECOME EFFECTIVE IMMEDIATELY UPON
PASSAGE, THE PUBLIC WELFARE REQUIRING IT.**

Passed First Reading: _____

Public Hearing: _____

Passed Second Reading: _____

BOARD OF COMMISSIONERS

By: _____
Timothy F. Lassiter, Mayor

Attest:

By: _____
Holly L. Murphy, City Recorder

Approved as to Form and legality:

By: _____
Bruce Oldham, City Attorney

Exhibit A

Chapter 58 - PARKS AND RECREATION^[1]

Footnotes:

--- (1) ---

Cross reference— Environment, ch. 32; streets, sidewalks and public places, ch. 74; zoning, ch. 90; subdivisions, app. A.

ARTICLE I. - IN GENERAL

Sec. 58-1. - Definitions.

Unless otherwise expressly stated, whenever used in this chapter the following terms shall respectively mean and include each of the meanings set forth:

- (1) *The board* means the Millersville Parks and Recreation Advisory Board.
- (2) *Park*. The term park or parks unless specifically limited, will be deemed to include all parks, parkways, playgrounds, athletic fields, tennis courts, golf courses, swimming pools, picnic shelters, Community Center building, and other recreation areas and amenities serving thereto, under the control of the board and/or within the City of Millersville.
- (3) *Permit* means any written authorization issued by or under the authority of the board for a specified park privilege permitting the performance of a specified act or acts in the park.
- (4) *Owner* means any person owning, operating or having the use or control of a vehicle, animal or other property under a lease or otherwise.
- (5) *Police officer* means any member of the Police Department of Millersville, Sumner County and Robertson County, Tennessee, and any other Millersville employee who is designated special police and appointed and sworn by the mayor and any law enforcement officer employed by the United States Government, the State of Tennessee or a subdivision thereof.
- (6) *Bridle path* means any path or road maintained for persons riding on horseback.
- (7) *Foot path* means any path, road, or trail maintained for pedestrians.
- (8) *Bicycle path* means any path, road, or trail maintained for persons riding on bicycles, but not motorized motorcycles.
- (9) *Bathing areas* means any area maintained for the use of bathers including the water area and lands under water adjacent thereto under the jurisdiction board.
- (10) *Playground area* means any area maintained or designated as a playground, and including all territory under the supervision and control of the board adjacent to and within 12 feet thereof.
- (11) *Safety zone* means any space within any park so designated by appropriate signs.
- (12) *Omnibus* shall include any vehicle held and used for transportation of passengers for hire.
- (13) *Unnecessary stopping* means bringing a vehicle to a complete stop on a parkway, or a road in a park other than a parking space, or other than in conformity with traffic regulations or other than because of any emergency.

(Ord. No. 09-555, § 1, 10-20-2009; Ord. No. 12-609, 1-15-2013)

Sec. 58-2. - Construction and scope.

- (a) *Construction.* In the interpretation of this chapter affecting parks, its provisions shall be construed as follows:
- (1) Any term in the singular shall include the plural.
 - (2) Any term in the masculine shall include the feminine and neuter.
 - (3) Any requirement or provisions of these rules and regulations relating to any act shall respectively extend to and include the causing, procuring, aiding, or abetting, directly or indirectly, of such act; or the permitting or allowing of any minor in the custody of any persons, doing any act.
 - (4) No provisions hereof shall make unlawful any act necessarily performed by any officer or employee of the department of parks and recreation in line of duty or work as such, or by any person, his agents or employees, in the proper and necessary execution of the terms of any agreement with the board.
 - (5) Any act otherwise prohibited by this chapter, provided it is not otherwise prohibited by law, shall be lawful if performed under, by virtue of and strictly in compliance with the provisions of a permit and to the extent authorized thereby.
 - (6) This chapter is in addition to and supplements all municipal, state and federal laws and ordinances.
- (b) *Territorial scope.* This chapter effecting parks shall be effective throughout, within and upon all areas under the supervision and control of the board, and/or other publicly owned recreation areas in the City of Millersville, and shall regulate the use thereof by all persons.

(Ord. No. 09-555, § 2, 10-20-2009)

Sec. 58-3. - Prohibited uses.

- (a) *Property, drives, bridges and equipment.* No person shall injure, deface, displace, remove, fill in, raise, destroy, or tamper with any property, facility, or equipment, real or personal owned or leased by the Millersville government or under the supervision or control of the board.
- (b) *Trees, shrubs, flowers and grass.* No person shall in any park destroy, cut, break, deface, mutilate, injure, disturb, sever from the ground or remove any growing thing. No person shall attach any posters, or directional signs to trees.
- (c) *Littering, rubbish, refuse and pollution.*
- (1) *Littering, rubbish, refuse.* No person shall take into, carry through, leave in, or throw, cast, lay, drop or discharge into or on any park any rubbish of any sort in any recreation area. No person shall place household refuse and garbage in receptacles which are provided solely for litter resulting from normal park use.
 - (2) *Pollution of waters.* No person shall throw, or discharge into the waters in any park, any substance, which may result in the pollution of the waters.
- (d) *Advertising.* No person shall distribute, display, transport, carry or construct any flag, banner, sign, emblem, model, device, pictorial representation, or other matter, within any park for advertising or political purposes, or cause noise to be made in any park for the purpose of advertising, unless such activity is expressly approved by the board of parks and recreation, subject to such conditions and restrictions as said board deems proper.
- (e) *Disorderly conduct.* No person shall, in any park:

- (1) Disobey the lawful and reasonable order of a police officer or park employee in the discharge of their duties or disobey or disregard the notices, prohibitions, instructions or directions on any park sign, including rules and regulations posted on the grounds or buildings;
 - (2) Use threatening, abusive or insulting language;
 - (3) Do any obscene or indecent act;
 - (4) Throw, cast or propel stones or other missiles;
 - (5) Solicit alms, subscriptions or contributions for any purpose;
 - (6) Interfere with, encumber, obstruct or render dangerous any part of a park;
 - (7) Climb or lie upon any wall, fence, shelter, seat, statue, monument or other structure;
 - (8) Do any act tending to or amounting to a breach of peace;
 - (9) Enter or leave any park facility except at established entrance ways or exits, or at established times; or use or gain admittance to the facilities in any park for the use of which a charge is made without paying the charge or price fixed by the board;
 - (10) Engage in, instigate, or encourage a dispute or fight;
 - (11) Jump off of any bridge structure into water; or
 - (12) Plan any games of chance, sell futures, or participate in the conduct of a lottery.
- (f) *Explosives, firearms, and weapons.* No person shall bring into or have in their possession in any park any firearms slingshots, firecrackers, torpedoes, fireworks or other missile-propelling instruments or explosives, except:
- (1) City employees in the performance of their duties;
 - (2) Other individuals duly authorized by the city fire marshal or chief of police; or
 - (3) Handguns in the possession of persons authorized to carry handguns pursuant to T.C.A. § 39-17-1351.
- (g) *Aviation.* No person shall voluntarily bring, land or cause to descend or alight within or upon any park, any airplane, flying machine, balloon, parachute or other apparatus for aviation, unless such activity is expressly approved by the board of parks and recreation, subject to such conditions and restrictions as said board deems proper.
- (h) *Camping.* No person shall tent or camp or erect or maintain a tent, shelter or camp in any park, unless in a designated area.
- (i) *Permits.* A permit to do any act shall authorize the act only insofar as it may be performed in strict accordance with the written terms and conditions thereof. Any violations of any law, ordinance, provisions of this code, or rule or regulation of the board or of any other Millersville department by the holder or the agents or employees of the holder of any permit of any term or condition thereof, shall constitute grounds for revocation of the board or by its authorized representative, whose action therein shall be final. In case of revocation of any permit, all monies paid for or on account thereof shall, at the opinion of the board, be forfeited to and be retained by the government; and the holder of such permit, together with his agents and employees who violated such permit, shall be jointly and severally liable to the government of Millersville for all damages and loss suffered by it in excess of money so forfeited.
- (j) *Exhibitions, parade, racing, etc.* No person shall erect any structure, stand or platform, exhibit dramatic performance or show of any kind or nature; or parade, or hold any athletic contest; in any park except in accordance with the rules and regulations of the board.
- (k) *Rules and regulations.* The board shall adopt, promulgate and enforce such rules and regulations consistent with the proper use and protection of the park property under its supervision and control, and consistent with this chapter.

- (l) *Meetings, etc.* No person shall erect any structure, hold any meeting, perform any ceremony, make a speech, address or oration in any park except by permit issued by the board or its authorized representative. The board shall establish criteria for approval and denial of permits.
- (m) *Picnics and outings.* The board is authorized to adopt, promulgate and enforce rules and regulations governing picnics or outings consistent with the proper use and protection of park property.
- (n) *Peddling, sales, photographs, etc.* No person shall, in any park or to any person in any park, exhibit, sell or offer for sale, hire, lease or let out any object or merchandise, or service of commercial nature, except under a permit issued by the board.
- (o) *Protection of animals.* No person shall within any park, attempt to chase, molest, kill, wound, or trap, any feral animal, reptile, bird, bird's nest or squirrel's nest or remove the young of any such animal or the eggs or young of any such reptile or bird.
- (p) *Fires, lighted cigars, etc.* No person shall kindle, build, maintain, or use a fire except in fireplaces provided or in self-supporting barbecue grills or stoves in designated picnic areas or under special permit. Any fire shall be continuously under the care and direction of a competent person over 18 years of age from the time it is kindled until it is extinguished. No person shall throw away or discard any lighted match, cigar or cigarette in any park or park-street.
- (q) *Boating.* No boat, raft or vessel shall be laid up, stored, repaired or placed, except at boat launchings, for any other purpose on park land except by permits.
- (r) *Games.* No person shall in any park engage in any sport, game or competition in places specifically prohibited.
- (s) *Animals at large.* No person owning or being custodian or having control of any animal shall cause or permit such animal to go at large in the park.
- (t) *Horses or beasts of burden.* No person shall use, lead, ride, or drive a horse or other beast of burden in any park, except on designated bridle paths, or along routes customarily used for access to and from bridle paths, unless otherwise authorized by the board.
- (u) *Hours.* No person shall remain in any park between the hours of one-half hour after sundown and one-half hour before sunrise without permission from the board or its authorized representative. The board may in its discretion, alter park closing times. The board may establish different closing times for different parks.
- (v) *Alcoholic beverages.* It shall be unlawful for any person to possess or ~~have under his control beer, ale, or other alcoholic beverages in any public park or recreation area, except as allowed by the parks and recreation department policy manual approved by resolution of the Millersville Board of Commissioners.~~ consume any alcoholic beverage, including beer, on or in the premises of any property owned by the City of Millersville, Tennessee, including all parks, recreational facilities, community facilities, buildings, and parking lots owned by the City of Millersville, Tennessee. Said prohibition shall apply to both open and closed containers of alcoholic beverages.
- (w) *Traffic control.* All persons shall at all times comply with direction of the police officers and park employees indicated by gesture or otherwise in using parks and shall further comply with directions on traffic signs along the routes in the parks.
- (x) *Speed limits.* No person shall drive a vehicle within any park at a speed greater than is reasonable and prudent under the conditions then existing. Where no special hazard exists, the maximum speed limit in all parks shall be ten miles per hour unless otherwise posted.
- (y) *Restrictions on vehicles.* Vehicles, including trailers, carrying merchandise or samples of merchandise, or other commercial vehicles, are prohibited from entering any park except to make deliveries to the park.
- (z) *Soliciting passengers.* No person shall solicit passengers for any automobile, coach, taxi, omnibus or other vehicle in any park except in such areas as may be designated.

- (aa) *Hitchhiking*. No person shall in any park or park street attempt to stop or stop by any visible or audible sign or signal, any vehicle for the purpose of soliciting a ride, except in case of emergency.
- (bb) *Careful driving*. No person shall in any park, operate or drive or propel, and no owner thereof shall cause or permit to be operated, driven or propelled any vehicle recklessly or negligently or at a speed or in such a manner as to endanger or injure persons or property.
- (cc) *Restricted areas*. No person shall in any park, drive, **park** or operate a **any type of motorized** vehicle off of paved roadways or in restricted areas.
- (dd) *Driving instructions*. Instructions in operating automobiles or motorcycles is prohibited in parks at all times.
- (ee) *Obstructing traffic*. No person shall cause or permit any vehicle to obstruct traffic in any park, or to stop such vehicle except at those places specifically designated or maintained for the purposes of stopping or parking, except in cases of emergency.
- (ff) *Towing and projecting articles*. No person shall cause or permit a vehicle to be towed by another vehicle in any park, except that in case of a breakdown, a disabled vehicle may be towed to the nearest exit. Licensed towing operators may enter such park in response to a call from an owner or operator of a disabled vehicle, or by the park's employees or a police officer.
- (gg) *Working on vehicles*. No person shall in any park, grease, lubricate, or make repairs to any vehicle except those of a minor nature and then only in cases of emergency.

(Ord. No. 09-555, § 3, 10-20-2009; Ord. No. 12-609, 1-15-2013)

Sec. 58-4. - Policy manual for operation of city property.

- (a) A policy manual relating to the regulations and general operation of the Millersville Community Center, park, playground and other city-owned property shall be developed and presented to the board of commissioners for approval by resolution.
- (b) The city manager or director of parks and recreation shall have the authority to modify the policy manual as deemed necessary and in the best interest of the city with the requirement that such recommendations shall be reported to the board of commissioners at its next regularly scheduled meeting or work session.
- (c) This section shall further extend to the parks director the authority to set program rates on city-owned property that are separate and apart from rental rates.

(Ord. No. 11-593, §§ 1—3, 9-20-2011)

Editor's note— Ord. No. 11-593, §§ 1—3, adopted Sept. 20, 2011, was not specifically amendatory. For purposes of classification, and at the editor's discretion, these provisions have been included as § 58-4.

Secs. 58-5—58-30. - Reserved.

ARTICLE II. - PARKS AND RECREATION ADVISORY BOARD

Sec. 58-31. - Creation of board; members.

There is hereby created a parks and recreation advisory board consisting of nine members appointed by the mayor with the consent of the board of commissioners and two additional ex-officio non-voting members, one being a member of the board of commissioners and one being a member of the planning commission, also appointed by the mayor with the consent of the board of commissioners.

(Ord. No. 93-201, § 1, 10-19-1993; Ord. No. 12-609, 1-15-2013)

Sec. 58-32. - Powers and duties.

The board shall develop rules and regulations of organization and procedure which shall be subject to approval by the board of commissioners. The board shall have control and jurisdiction over all playgrounds, community and recreation centers, public parks, and other lands acquired by the city for such purposes, and shall recommend to the board of commissioners rules of operation for all such facilities, as well as the laying out and improving of such properties. The board of commissioners shall review all such recommendations and shall approve or amend the same.

(Ord. No. 93-201, § 3, 10-19-1993)

Sec. 58-33. - Election of members; duties.

A chairperson, a vice-chairperson and a secretary shall be elected by the parks and recreation advisory board members. These offices shall be elected annually by the voting members of the board.

(Ord. No. 93-201, §§ 2, 4, 10-19-1993; Ord. No. 12-609, 1-15-2013)

Sec. 58-34. - Meetings of the board.

All meetings of the parks and recreation advisory board shall be held in a public location and shall be open to the general public. The board shall meet on a regular monthly basis, the location, day and time to be set in the bylaws of the board. The agenda for regular meetings shall be posted at the door of City Hall and at the door of any building regularly used for such meetings at least 24 hours in advance of the meeting. The agenda for any meetings other than the regularly scheduled monthly meeting shall be posted in a similar fashion at least 48 hours prior to such meeting.

(Ord. No. 93-201, § 5, 10-19-1993; Ord. No. 12-609, 1-15-2013)

Sec. 58-35. - Bylaws.

The bylaws for the parks and recreation advisory board shall [be] adopted by majority vote of the Millersville Board of Commissioners and shall set forth regulations pertaining to the powers and duties, membership, election of officers, meetings, and order of business of the parks and recreation advisory board. Amendments to the bylaws shall be adopted by the board of commissioners.

(Ord. No. 12-609, 1-15-2013)

Secs. 58-36—58-60. - Reserved.

ARTICLE III. - RATES AND CHARGES FOR RENTAL AND USE OF CITY PROPERTY^[2]

Footnotes:

--- (2) ---

Editor's note— Ord. No. 11-592, §§ 1—3, adopted Sept. 20, 2011, was not specifically amendatory. For purposes of classification, and at the editor's discretion, these provisions have been included as §§ 58-61—58-63.

Sec. 58-61. - Establishment of schedule of rates and charges.

A schedule of rates and charges shall be established for the rental of city-owned property, including the community center building, amphitheater, pavilions, furnishings, and all city-owned or controlled property.

(Ord. No. 11-592, § 1, 9-20-2011)

Sec. 58-62. - Definitions.

For the purpose of this article and relating to rental classifications, the following definitions shall apply.

Commercial means a business, company or organization that does not have not-for-profit 501(c)(3) status.

Non-resident means an individual who does not live within the city limits of Millersville.

Not-for-profit means a person or entity with a valid 501(c)(3) status and proof of that status.

Open to the public means an event where the general public is invited to attend.

Private event means an event where attendance is restricted to a specific group, as defined by the person or organization responsible for renting a city-owned facility.

Resident means a person who lives within the city limits of Millersville.

(Ord. No. 11-592, § 2, 9-20-2011)

Sec. 58-63. - Rental rates.

The board of commissioners shall set the rates, fees, and charges for the rental and use of city-owned property. Said rates, fees and charges will be established by resolution.

(Ord. No. 11-592, § 3, 9-20-2011)

**CITY OF MILLERSVILLE, TENNESSEE
ORDINANCE 20-743**

AN ORDINANCE TO AMEND ORDINANCE 19-725, THE 2019-2020 FISCAL YEAR BUDGET, AS PREVIOUSLY AMENDED BY ORDINANCE 19-730, 20-738 AND 20-739, TO REFLECT THE ACTUAL REVENUE AND EXPENSES RELATED TO WATER DAMAGE AT FIRE STATION 2.

WHEREAS, the City of Millersville adopted the 2019-2020 Fiscal Year Budget by passage of Ordinance 19-725 on June 18, 2019; and

WHEREAS, the City has since identified revenues and/or expenditures that were not included as part of the original budget; and

WHEREAS, the Governing Body finds it necessary to amend the Fire Department Budget to reflect expenses incurred at Station 2 due to partial flooding from a toilet, and also to reflect the revenue received from Insurance Proceeds in the General Fund; and

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

WHEREAS, Tennessee Code Annotated Title 6, Chapter 56, Section 208 allows the governing body to amend the annual budget ordinance in the same manner as any other ordinance may be amended.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MILLERSVILLE, TENNESSEE that Ordinance 19-725, the 2019-2020 Fiscal Year Budget, as previously amended by Ordinances 19-730, 20-738 and 20-739, shall be amended as follows:

GENERAL FUND:

SECTION 1-REVENUES: Revenues proposed for Insurance Proceeds in the General Fund will increase by \$15,311 and change from \$600 to \$15,911.

SECTION 2 - APPROPRIATIONS: Appropriations proposed for the Fire Department will increase by \$15,311 and change from \$444,137 to \$459,448. The Total Appropriations in the General Fund will change from \$6,431,603 to \$6,446,914. (Line Item detail attached.)

SECTION 3 - ESTIMATED FUND BALANCE: The Estimated Fund Balance for the General Fund **will not change** and will remain at \$1,067,308.

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: _____
Bruce Oldham, City Attorney

Ordinance 20-743

2019-20 Budget Amendment
General Fund - Fire Department

OPERATING EXPENSES:

Account #	Budget Line Item	Amount Budgeted	Projected year-end	Increase (+) Decrease (-)	
422-2206	Bldg Rep&Maint/Sta 2	\$2,000.00	\$17,311.00	\$15,311.00	
				\$0.00	
Total Expense: General Fund		\$2,000.00	\$17,311.00	\$15,311.00	\$15,311.00

REVENUE SOURCE		Amount Budgeted	Projected year-end	Increase (+) Decrease (-)	
10-3505	Insurance Proceeds	\$600.00	\$15,911.00	\$15,311.00	
Total Revenue Source: General Fund		\$600.00	\$15,911.00	\$15,311.00	\$15,311.00

Expense - Revenue = Net Effect \$0.00

ORDINANCE 19-725**Amendment#4
Ord#20-743****AN ORDINANCE OF THE CITY OF MILLERSVILLE, TENNESSEE,
ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING
JULY 1, 2019 THROUGH JUNE 30, 2020**

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 2017-18 Actual	FY 2018-19 Estimated	FY 2019-20 Proposed	Amendment#1 Ord 19-730	Amendment#4 Ord 20-743
Local Taxes	\$ 1,517,583	\$ 1,615,771	\$ 1,621,489		
Licenses & Permits	\$ 55,480	\$ 29,025	\$ 36,450		
Intergovernmental Revenue	\$ 660,699	\$ 680,595	\$ 673,560		
Charges for Services	\$ 32,102	\$ 30,000	\$ 30,000		
Fines and Forfeitures	\$ 274,525	\$ 374,500	\$ 374,000		
Miscellaneous Revenue	\$ 43,567	\$ 66,455	\$ 96,168		
Insurance Proceeds	\$ -	\$ -	\$ -	\$ 600	+15,311=\$15,911
Other Financing Sources	\$ -	\$ -	\$ -	\$ 3,100,000	
Total Revenue	\$ 2,583,956	\$ 2,796,346	\$ 2,831,667	+13,100,660 = \$5,932,267	+15,311 = \$5,947,578
Fund Balance	\$ 2,222,160	\$ 1,862,164	\$ 1,566,644	\$ 1,566,644	\$ 1,566,644
Total Available Funds	\$4,806,116	\$4,658,510	\$4,398,311	\$7,498,911	\$7,514,222

State Street Aid Fund	FY 2017-18 Actual	FY 2018-19 Estimated	FY 2019-20 Proposed	Amendment#1 Ord 19-730
State Gas Tax Revenue	\$ 210,863	\$ 223,280	\$ 247,940	
Miscellaneous Revenue	\$ 9,583	\$ 4,263	\$ 7,450	
Grant Proceeds	\$ -	\$ -	\$ -	\$ 87,000
Transfer from General Fund	\$ 44,528	\$ -	\$ -	
Total Revenue	\$ 264,974	\$ 227,543	\$ 255,390	+187,000=\$342,390
Fund Balance	\$ 440,414	\$ 354,833	\$ 304,255	\$ 304,255
Total Available Funds	\$ 705,388	\$ 582,376	\$ 559,645	\$ 646,645

Drug Fund	FY 2017-18 Actual	FY 2018-19 Estimated	FY 2019-20 Proposed	Amendment#1 Ord 19-730
Drug Fines & Revenue	\$ 18,242	\$ 15,788	\$ 24,080	
Insurance Proceeds	\$ -	\$ -	\$ -	\$ 18,190
Total Revenue	\$ 18,242	\$ 15,788	\$ 24,080	+18,190=\$42,270
Fund Balance	\$ 51,328	\$ 54,961	\$ 5,566	\$ 5,566
Total Available Funds	\$ 69,570	\$ 70,749	\$ 29,646	\$ 47,836

Solid Waste Fund	FY 2017-18 Actual	FY 2018-19 Estimated	FY 2019-20 Proposed
Service Fees	\$ 433,566	\$ 447,000	\$ 464,000
Miscellaneous Revenue	\$ 3,127	\$ 3,489	\$ 3,500
Total Revenue	\$ 436,693	\$ 450,489	\$ 467,500
Fund Balance	\$ 475,920	\$ 363,224	\$ 352,790
Total Available Funds	\$ 912,613	\$ 813,713	\$ 820,290

Stormwater Utility Fund	FY 2017-18 Actual	FY 2018-19 Estimated	FY 2019-20 Proposed
Stormwater Utility Fees	\$ 155,225	\$ 155,000	\$ 155,000
Miscellaneous Revenue	\$ 567	\$ 3,691	\$ 3,180
Total Revenue	\$ 155,792	\$ 158,691	\$ 158,180
Fund Balance	\$ 36,678	\$ 96,247	\$ 177,596
Total Available Funds	\$ 192,470	\$ 254,938	\$ 335,776

Sewer Fund	FY 2017-18 Actual	FY 2018-19 Estimated	FY 2019-20 Proposed
Sewer User Fees	\$ 941,650	\$ 1,018,812	\$ 1,040,000
Sewer Tap Fees	\$ 21,350	\$ 13,725	\$ 20,000
Other Fees	\$ 76,070	\$ 95,034	\$ 31,500
Non-Operating Revenue	\$ 8,288	\$ 3,200	\$ 3,200
Other Financing Sources	\$ 135,949	\$ 382,051	\$ -
Total Revenue	\$ 1,183,307	\$ 1,512,822	\$ 1,094,700

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

General Fund	FY 2017-18 Actual	FY 2018-19 Estimated	FY 2019-20 Proposed	Amendment#1 Ord 19-730	Amendment#2 Ord 20-738	Amendment#3 Ord 20-739	Amendment#4 Ord 20-743
General Government (inc. Dev&Codes)	\$ 711,231	\$ 1,181,944	\$ 766,332				
Police Department (& City Court)	\$ 1,190,667	\$ 1,282,459	\$ 1,446,549	+ 7,817=\$1,454,366	+ 27,762=\$1,482,128		
Fire Department	\$ 732,257	\$ 281,230	\$ 344,137			+100,000=\$444,137	+15,311=\$459,448
Parks and Recreation	\$ 95,460	\$ 138,093	\$ 238,671				
Debt Service	\$ 169,809	\$ 208,140	\$ 326,100	+ 24,235=\$350,335			
Transfer to Street	\$ 44,528	\$ -	\$ -				
Capital Projects/Purchases	\$ -	\$ -	\$ -	\$ 3,150,000			
Total Appropriations	\$ 2,943,952	\$ 3,091,866	\$ 3,121,789	+\$3,182,052=\$6,303,841	+27,762=\$6,331,603	+100,000=\$6,431,603	+15,311=\$6,446,914

State Street Aid Fund	FY 2017-18 Actual	FY 2018-19 Estimated	FY 2019-20 Proposed	Amendment#1 Ord 19-730
Street Expenditures	\$ 113,269	\$ 76,536	\$ 88,270	
Capital Projects	\$ 237,286	\$ 201,585	\$ 340,000	+68,000=\$408,000
Total Appropriations	\$ 350,555	\$ 278,121	\$ 428,270	+\$68,000=\$496,270

Drug Fund	FY 2017-18 Actual	FY 2018-19 Estimated	FY 2019-20 Proposed	Amendment#1 Ord 19-730
Police Dept Drug Expenditures	\$ 14,609	\$ 65,183	\$ 24,080	+18,190=\$42,270
Total Appropriations	\$ 14,609	\$ 65,183	\$ 24,080	+\$18,190=\$42,270

Solid Waste Fund	FY 2017-18 Actual	FY 2018-19 Estimated	FY 2019-20 Proposed
Operating Expenditures	\$ 549,389	\$ 453,034	\$ 466,713
Capital	\$ -	\$ 7,889	\$ 60,000
Total Appropriations	\$ 549,389	\$ 460,923	\$ 526,713

Stormwater Utility Fund	FY 2017-18 Actual	FY 2018-19 Estimated	FY 2019-20 Proposed
Operating Expenses	\$ 91,894	\$ 71,342	\$ 117,205
Capital	\$ 4,329	\$ 6,000	\$ 58,288
Total Appropriations	\$ 96,223	\$ 77,342	\$ 175,493

Sewer Fund	FY 2017-18 Actual	FY 2018-19 Estimated	FY 2019-20 Proposed
Operating Expenses	\$ 1,065,932	\$ 1,077,810	\$ 1,009,967
Non-Operating Expenses	\$ 29,118	\$ 29,200	\$ 29,200
Debt Service	\$ -	\$ 500	\$ 23,971
Capital	\$ 248,672	\$ 485,002	\$ 70,000
Total Appropriations	\$ 1,343,722	\$ 1,592,512	\$ 1,133,138

SECTION 3. At the end of the 2020 fiscal year, the governing body estimates fund balances/deficits as follows:

		Amendment#1 Ord 19-730	Amendment#2 Ord 20-738	Amendment#3 Ord 20-739	Amendment#4 Ord 20-743
General Fund	\$ 1,276,522	-81,452=\$1,195,070	-27,762=\$1,167,308	-100,000=\$1,067,308	no change
State Street Aid Fund	\$ 131,375	+19,000=\$150,375			
Drug Fund	\$ 5,566	no change			
Solid Waste Fund	\$ 293,577				
Stormwater Fund	\$ 160,283				
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 @ 6/30/20
Bonds	\$ 115,000	\$ 44,735	\$ 2,885,000
State Revolving Loan	\$ 22,695	\$ 1,276	\$ 443,505
Loan Agreements	\$ 169,300	\$ 21,300	\$ 565,991
Capital Leases	\$ -	\$ -	\$ -
Other Debt	\$ -	\$ -	\$ -
Total	\$ 306,995	\$ 67,311	\$ 3,894,496

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, 2019, the public welfare requiring it.

Passed First Reading: May 21, 2019

Public Hearing: June 18, 2019

Passed Second and Final Reading: June 18, 2019

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

CITY OF MILLERSVILLE, TENNESSEE

ORDINANCE 20-745

AN ORDINANCE TO REZONE 1124 LOUISVILLE HIGHWAY, LOT 2, SUMNER COUNTY MAP 141, PARCEL 71.00, FROM RESIDENTIAL R-5M TO COMMERCIAL C-4.

WHEREAS, a parcel of land identified as Sumner County Map 141, Parcel 071.00, is currently zoned Residential R-5M; and

WHEREAS, the owner of this parcel requests the City rezone this property to Commercial C-4; and

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

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

WHEREAS, the Planning Commission voted by majority to recommend the rezoning of this parcel from Residential R-5M to Commercial C-4 on March 10, 2020

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

The single parcel within the City of Millersville, Tennessee specifically identified by the address of 1124 Louisville Highway, Lot 2, Sumner County Map 141, Parcel 71.00 is hereby rezoned from Residential R-5M to Commercial C-4.

THIS ORDINANCE SHALL BECOME EFFECTIVE IMMEDIATELY UPON PASSAGE, THE PUBLIC WELFARE REQUIRING IT.

Passed First Reading: _____

Public Hearing: _____

Passed Second Reading: _____

BOARD OF COMMISSIONERS

By: _____
Timothy F. Lassiter, Mayor

Attest:

By: _____
Holly L. Murphy, City Recorder

By: _____
Bruce Oldham, City Attorney



www.bogergc.com

111 Imperial Blvd. Suite F100 | Hendersonville, TN 37075
(615) 431-0348 O | (615) 590-7126 F

5/6/20

OHM Advisors
Doug Wilkening
209 10th Ave. south Suite 116
Nashville, TN 37203

RE: Millersville City Hall Expansion Revision CO #⁷~~6~~ Revised

REVISED PROPOSAL

Our pricing is based on Revision Drawings dated 1/28/20. We acknowledge the highlighted changes and include completing the necessary revisions indicated on the drawings dated 1/28/20 and the WHUD diagram sent (3/16/20). The revisions include changes to Utilities, Steel, Plumbing, HVAC, and Electrical:

General Conditions	\$4,600.00
Utilities(pad, hot box and backflow preventer)	\$17,500.00
Plumbing (gas lines)	\$10,286.00
Electrical (Addition of heat tape trench)	\$10,287.40
Overhead / Fee	\$4,267.34
TOTAL BID	\$46,940.74

Excludes: Gas utilities, which are to be furnished and installed by the gas company

Should you have any questions please feel free to contact me.

Sincerely,

Taylor Boger

Taylor Boger



www.bogergc.com

111 Imperial Blvd. Suite F100 | Hendersonville, TN 37075
(615) 431-0348 O | (615) 590-7126 F

4/23/20

OHM Advisors
Doug Wilkening
209 10th Ave. south Suite 116
Nashville, TN 37203

RE: Millersville City Hall Expansion Firewall CO 8

PROPOSAL

Our pricing is based on Firewall Drawings dated 3/9/20. Includes Saw cutting slab and Pouring concrete foundation 12" deep underneath the new fire wall, CMU fire wall to deck height of existing building, Fire rated blocking/ plywood with labor of framing for plywood application with metal studs, necessary doors, frames and hardware, Framing labor and material of the fire draft, Fire insulation on the steel beams, Drywall and framing for the vestibules, paint needed for vestibules:

General Conditions	\$5,500.00
Concrete	\$12,453.00
Masonry	\$29,500.00
Fire Rated Lumber	\$2,700.00
Doors/Hardware	\$11,550.00
Lumber Pkg.	\$2,200.00
Framing (Fire Draft 2.5 days of labor)	\$8,900.00
Insulation/Fire Proofing	\$3,800.00
Drywall	\$4,060.00
Paint	\$1,200.00
Overhead / Fee	\$8,186.30
TOTAL BID	\$90,049.30

Should you have any questions please feel free to contact me.

Sincerely,

Taylor Boger

Taylor Boger

** See Attached*