

**Millersville Board of Commissioners
Regular Commission Meeting
AGENDA
For Tuesday, December 17, 2024, at 6:00 P.M.
At Millersville City Hall**

- 1. Call to Order.**
- 2. Invocation and Pledge of Allegiance**
- 3. Approval of Minutes for October 15, 2024, Regular Commission Meeting**
- 4. Approval of Minutes for November 19, 2024, Regular Commission Meeting**
- 5. Budget Resolution**
- 6. Swearing in of newly elected Commissioners, Lincoln Atwood, Dustin Darnall, and Jesse Powell.**
- 7. Citizens' Comments**
- 8. City Attorney's Comments**
- 9. City Manager's Comments**
- 10. Commissioners' Comments**
- 11. Adjournment**

Millersville Board of Commissioners
Regular Commission Meeting
MINUTES

For

Tuesday, October 15, 2024, at 6:00 PM
Millersville City Hall

The Regular Board of Commissioners meeting for October was held on October 15, 2024, at Millersville City Hall at 6:00 PM.

In attendance were:

Tommy Long, Mayor; Milton Dorris, Vice Mayor; David Gregory, Commissioner; Cristina Templet, Commissioner; Alisa Huling, Commissioner; Bryan Morris, Interim City Manager; Bryant Kroll, Millersville City Attorney; and Judy Florendo, City Recorder.

1. **Call to Order.**

The meeting was called to order at 6:00 P.M.

2. **Invocation and Pledge of Allegiance.**

The invocation was given by George Jankowski and was followed by the Pledge of Allegiance.

3. **Approval of Minutes for September 17, 2024, Regular Commission Meeting.**

Mayor Tommy Long asked if there was a motion for approval of minutes for the September 17th Regular Commission Meeting. Commissioner Huling made a motion to approve the minutes, and it was seconded by Commissioner Gregory. Mayor Long asked if there were any discussions. There were none. Mayor Long asked if there were any discussions. There were none. Mayor Long asked for all in favor to say "Aye". The "ayes" were unanimous, being there were no objections. The motion carried by a unanimous vote.

4. **Vote to approve the contract with GNRC to perform all planning and zoning functions for the city of Millersville, TN.**

Mayor Long asked if there was a motion to approve the contract with GNRC to perform all planning and zoning functions for the city of Millersville. Commissioner Huling made a motion to approve the contract with GNRC, and it was seconded by Commissioner Gregory. Mayor Long asked if there were any discussions. Commissioner Gregory asked if GNRC was going to be controlling our planning and zoning, and will they have a permit technician? ICM Bryan Morris said that they do but he thinks we're going to keep it in-house. Commissioner Gregory asked ICM Morris what he meant by "in-house".

ICM Morris said he thinks we can do the permits.

Commissioner Gregory asked, "Who's we?"

ICM Morris said "the city" - then he further explained we will have somebody (in-house) issuing the actual permits.

Commissioner Gregory asked if there would be somebody here daily.

ICM Morris said yes in answer to his question.

Commissioner Gregory said, "Good. We have to have that. Thank you."

Commissioner Templet said she was surprised they didn't see a contract.

ICM Morris said that he hadn't gotten anything from them (GNRC) until he can get approval, but he does have a price which is \$15,000; and for that price it's pretty much like Pieri's contract was - they will come a couple of days a week; they will come to all the planning and zoning meetings; they will come to all the work sessions.

Commissioner Templet said her only real comment was that she is struggling approving something - a contract in specific - that she hasn't read; she is unable to approve something she hasn't seen. She said she hasn't seen a financial all year; there's been one approved and it was at a meeting when she was gone. She said we still don't have a financial and she doesn't know why we keep approving money when they, the board, haven't seen any financials - so that was a big "no" for her even though she does agree we need somebody here doing this stuff. She said she is comfortable approving 1) a contract she hasn't seen, and 2) approving money. She said they haven't seen an actual financial in months, and that is where she stands on that.

Mayor Long asked if there were any more discussions; being none, he called for a roll call vote.

Commissioners Gregory, Dorris, and Mayor Long voted "aye"; **commissioners Templet and Huling** vote "no". The motion carried with 3 "ayes" and 2 "no's".

5. Citizens' Comments.

Lincoln Atwood introduced himself and said he was there on behalf of the Millersville Lions Club to invite the board and all of our residents to come out to the Millersville Community Center on the fourth Monday of every month where they have their Millersville Lions Club meeting at 6:00 PM. He said that it is a service organization withing the city that is here to help the residents and they would like to grow their membership and be of more service to the community than they already are. He ended with "thank you and come on out."

Dustin Darnall said he was a little confused and found it mind boggling that we just approved a contract with GNRC when we don't have a contract. He said that was extremely irresponsible and that, while he agrees we need that contract, what keeps them from writing that for a million dollars?

Commissioner Huling responded, "We did not approve that."

Commissioner Templet said, "Yeah we did." She said three commissioners up there had voted...

Mr. Darnall said this was his time, so he was going to continue. He said this was the last scheduled meeting of this commission; the next regular scheduled meeting there will be three new commissioners. He said on the 4th of this month, the city received a letter from the comptroller's office highlighting several deficiencies in our budget. They gave 45 days to correct that; that 45-day clock ends after the election and the day before the new commissioners are sworn in. This lies solely on their (the commissioners') shoulders to fix. He said he looks forward to the special called meetings so that this can be done in the public. He said he wanted to remind them at court Chancellor Oliver had admonished them to have no further open meetings violation issues and that it was not good for the city to go through additional court hearings like that. He concluded by asking them to please solve the budget for the sake of the city.

Jesse Powell said he just wanted to reiterate what Dustin was saying, but since they were in the middle of a commission meeting, he would like some clarification on where we're at with the budget process and rectifying the issues with the comptroller considering it was 11 days ago that we got notified. He said he was wondering if there is the intent to call any special called meetings to get approval and actually vote on changes to that budget.

6. **City Attorney Comments**

City Attorney Bryant Kroll said when the commission votes to approve a contract, what they are really voting on is the appropriation of money in excess of \$10,000. So, the idea of it being for a billion, they couldn't just write that in because the city manager has to sign off on it. The appropriation only goes so far as what's approved. There are a lot of common concerns about the budget. These letters (from the Comptroller's office as referred to above) happen all the time. He has seen similar letters looking through the old city manager emails from the Comptroller in the past; so this is nothing to be worried about. He pointed out that TCA Section 6-56-210, Carry Over of Appropriations: "If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations for the last fiscal year shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance." So the last budget rules until we change it. That's it. So we've got a budget, no worries.

7. City Manager Comments

ICM Bryan Morris said he had a lot to say, but you (referring to **Commissioner Templet**) keep talking about the financials you're not getting or the ones that aren't correct, and you've been told many times that you approved financials just like the ones we gave you.

Commissioner Templet interjected, "That's not true, but go ahead."

ICM Morris said he actually had the proof right there, from 2023.

Commissioner Templet asked how does that dismiss the fact they weren't getting financials anymore.

ICM Morris said because they were not approving them, so why give them to her.

Commissioner Templet said it was not just for her, it was for community...

ICM Morris said it was his time. He went on to say, "From August 15, 2023 (minutes) re: the July 2023 financial report, **Commissioner Gregory** made the motion to approve and you (**Commissioner Templet**) seconded it. There were 4 votes 'yes' and none for 'no'." He said those were the financials and they were just like the ones they had looked at and there were zeros on all of them.

Commissioner Templet said she was sure there are some zeros...

ICM Morris responded, "No, there are zeros on all of them..."

Commissioner Templet said she was not disputing that there's never a zero anywhere.

ICM Morris asked if she would like to look at the report.

Commissioner Templet said, "sure".

ICM Morris handed **Commissioner Templet** the report and said, "Here, just like the ones you won't approve."

Commissioner Templet asked how does that excuse, even if that's the case...

ICM Morris said, "That tells me you didn't look at them or you didn't care – one of the two."

Commissioner Templet said, "So what is your point? Are you trying to say that...we shouldn't be getting financials as a community?"

ICM Morris responded, "No, as a community...we know that something is wrong now and it's been wrong for a long time and we're trying to fix it...but it's you dragging us through the mud and saying it's our fault."

Commissioner Templet said it was his fault if he's the city manager and isn't bringing financials.

ICM Morris asked who's fault is that (pointing to the report he gave to **Commissioner Templet**). He said look through what you have and tell me whose fault that is.

Commissioner Templet said to compare them, to bring her month for month.

ICM Morris said she had seen the months she wouldn't approve, and she didn't approve them for that reason...he said "You're making us pay for mistakes the prior people did that we're trying to fix."

Commissioner Temple "No, I'm not. A financial is a financial. You can bring this and you can make an excuse of why..."

ICM Morris said he was not making an excuse.

(Heated discussion continued briefly without resolution).

8. Commissioners' Comments

Commissioner Gregory said he owed an explanation on how he voted on the GNRC (agenda item). He said he knows the people and that he's met with them several times over the years; even when Scott Avery (former CM) was there, he met with them privately and in groups. He said our city needs this (their services) even without a contract; he doesn't "agree with how it's went", but he's very concerned about the growth of this city – people wanting to come in here and get permits, and there's people that own property here and that live here and can't add or do anything to their property. There's no one here who can answer the phone; nobody here that can help them, and he believes GNRC can do that. One month from the night of that (commissioners') meeting, there will be new commissioners, and they can change this any way they want to. He said he thinks it's good that we have this (GNRC) for one month – somebody that people can call and talk to about their business in the city and about their growth in the city, and also our growth in the city.

Commissioner Temple said she is concerned about the financials; regardless of what Brian (**ICM Morris**) is saying, they should be receiving financials monthly. She said they don't even know what the terms and conditions are on the GNRC contract. She said she thinks they are a great group, and she has no problem with them, but it's irresponsible to vote on something they haven't seen. She said they had not seen the budget and they don't have financials; that to approve a contract, they need to see the amount in the contract and read all the terms of the contract, that is the responsible thing to do; to know that they have an "out", what their options are, what the responsibilities and the deliverables are. She said she does think it's responsible, as a board, to approve a contract they have not seen. She said to vote for people who know what they're doing.

Commissioner Huling said she agrees GNRC would be a great company for us to have here and she has no problem with them at all. She said Chief (**ICM Morris**) did say that he has someone here to have the permits issued on a daily basis; but the only issue she does have with it is not actually seeing a contract. That is why she voted as she did. She hopes this can be brought back to the board soon.

As far as the letter from the Comptroller, they received it on October 4th and by 9:15 AM she was receiving an email from Dustin Darnall regarding his feelings and how he

could help us here. She said, but if we read (the letter) closely, this is under control and there is not an issue here. She said these types of letters have been sent to the City of Millersville before when budgets have been turned in and this is not the first time. She said this is not something to over-react about and it can be worked through. The budget is not in a crisis situation; if people come and attend the board meetings, they would know what they're talking about altogether.

She said she is very thankful they are moving forward with the MS4 and Stormwater program. She said they spoke there at a work session last week and they are helping us get into compliance. As we've talked before, receiving the ARPA grant money, the \$551,000 is going toward paying that; it is not coming out of our budget; so we will get in compliance with the ARPA money. She said that is something that has been mandated because if we look back, we have not been in compliance nor have we used our resources to get there. That is stated in a letter OHM has written to say they've not been following or helping us follow our compliance here. They've been turned down for several years in that they've been put on hold. She said she doesn't know if that was because of a money expense or what, but nevertheless, we've been in dire straits with this, and we have been fined. Our citizens have been paying a lot of extra money due to mismanagement on that and she is very thankful to get that back under control. She is excited to find out, after having talked with them, they're expanding the water from the Bethel Ridge Home area from a 12 inch to an 8 inch water line that's being run under the interstate; that side of the interstate will be getting more water pressure.

She said they have been getting calls regarding the puppy place (Puppy's for Sale). She said this place was brought back in January of this year and it was ok'd by Scott Avery. They had their Sumner County tax license; they've been inspected by the fire marshals. They did not get a business license or a buildout license from here and that wasn't brought to our attention until they put signs up out front. Their authorization goes back to January through Brad Hickman speaking with Scot Avery. She's made several calls on that.

Also, she is still tracking businesses in the city that do not have licenses in order to find lost revenue to the city; we're losing sales tax because of unlicensed businesses. She concluded by thanking everyone.

Commissioner Dorris said he does know that, if you all get elected, you'll find out there will be a lot of times you'll be amending the budget because there will be mistakes in the budget; also, monies that need to be spent that are not being appropriated. He said we've had that right here; we're still missing \$92,000 that was never approved by the board that has been spent (prior to this year). He said we still haven't gotten to the bottom of that, and it's been 2 years ago or longer. He said he welcomes you all (commission candidates) if you get elected and he hopes you all work good together.

But it's going to take a lot. And these budgets will get amended; so he hopes everything keeps moving forward and keeps this city going strong.

Mayor Long said he had some comments on the financials; every time we did have a financial, it was a big hoopla and Mrs. Farrell (City Finance Director) explained one night that the zeros on the report were for police and public works fuel usage but when you go over into the city financials, it shows how the money was spent. She went back a few years when Holly (Murphy, former City Recorder) was here and the zeroes we're showing the board were the same zeroes Holly had (on certain months).

Mayor Long went on to say that, all of a sudden, this administration has had everything they've done picked apart; and a lot of it, like the budget letter, we've gotten letters before that the budget was "out of kilter" - like last year when we were over \$800,000 over budget.

9. Adjournment

Commissioner Huling made a motion to adjourn; it was seconded by **Commissioner Templet**.

The meeting was adjourned at 6:25 P.M.

Respectfully submitted,


Judy Florendo

City Recorder

City of Millersville, TN

(City Recorder footnote: Fuel invoices were set up by Holly to be paid via automatic withdrawal, or EFT, to our vendor, Fuelman. These amounts must be entered in the General Ledger on the back end since they are not automatically posted to the GL as when checks are issued. The GL entries must be entered line by line per department. There were issues to be worked out with Tyler Incode, our software provider. According to Tyler technicians, our method of GL entry (account to be credited/account to be debited) had been set up backwards. This was confirmed by the auditors we are currently working with. This method has been in place for years. We have been taking measures to get all this clarified and reconciled so that we can be absolutely sure of the figures before we present them.)

Millersville Board of Commissioners
Regular Commission Meeting
MINUTES
For
Tuesday, November 19, 2024, at 6:00 PM
At Millersville City Hall

The Regular Board of Commissioners meeting for November was not held as scheduled due to unforeseen circumstances; specifically, there were not enough commissioners present to have a quorum. The only Commissioner present for the meeting was **Commissioner Alisa Huling**. **Commissioner Templet** did give prior notice that she would not be in attendance.

At approximately 6:10 P.M., **ICM Morris** announced the cancellation of the meeting.

There was no audio or video since the recording of each meeting starts right before the gavel sounds to call the meeting to order.

Respectfully submitted,



Judy Florendo
City Recorder for Millersville, TN
1246 Louisville Hwy
Millersville, TN 37072

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

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

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

WHEREAS, pursuant to Tenn. Code Ann. § 9-21-08, at the direction of the Tennessee Comptroller of the Treasury, or the Comptroller's designee, any budget amendment required pursuant to Tenn. Code Ann. § 9-21-403 may be made by resolution of the governing body; and

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

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

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

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

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

GENERAL FUND

| | Actual 2022-2023 | Estimated 2023-2024 | Proposed 2024-2025 |
|---|---------------------|------------------------|-----------------------|
| Appropriations | | | |
| Expenditures | | | |
| General Government | \$ 1,602,697 | \$ 1,523,925 | \$ 1,630,903 |
| Police Department | 1,710,610 | 1,946,571 | 2,096,110 |
| Fire Department | 299,683 | 291,622 | 484,100 |
| Parks and Recreation | 175,977 | 124,052 | 142,630 |
| Debt Service - Principal and Interest | 413,650 | 465,657 | 475,000 |
| Other Financing Uses | | | |
| Transfers Out - to other funds | 989,227 | 989,227 | - |
| Total Appropriations | \$ 5,191,844 | \$ 5,341,054 | \$ 4,828,743 |
| Change in Fund Balance (Revenues - Appropriations) | (941,829) | (334,664) | (736,924) |
| Beginning Fund Balance, July 1 | 2,613,768 | 1,671,939 | 1,337,275 |
| Ending Fund Balance, June, 30 | \$ 1,671,939 | \$ 1,337,275 | \$ 600,351 |
| Ending Fund Balance as a % of Total Appropriations | 32.2% | 25.0% | 12.4% |

STATE STREET AID FUND

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

DRUG FUND

| | Actual 2022-2023 | Estimated 2023-2024 | Proposed 2024-2025 |
|---|---------------------|------------------------|-----------------------|
| Revenues And Other Sources: | | | |
| Fines and Forfeitures | \$ 22,001 | \$ 3,500 | \$ 5,000 |
| Other | 27 | 15,025 | 20 |
| Other Financing Source | | | |
| Issuance of Debt / Debt Proceeds | - | - | - |
| Sale of Capital Assets | - | 11,000 | - |
| Insurance Proceeds | - | - | - |
| Transfers In - from other funds | - | - | - |
| Total Revenues and Other Sources | \$ 22,028 | \$ 29,525 | \$ 5,020 |
| Expenditures | | | |
| Drug-Enforcement Expenditures | \$ 1,316 | \$ 6,265 | \$ 23,350 |
| Other Expenditures | 31,999 | 6,264 | - |
| Debt Service - Principal and Interest | - | - | - |
| Other Financing Uses | | | |
| Transfers Out - to other funds | - | - | - |
| Total Appropriations | \$ 33,315 | \$ 12,529 | \$ 23,350 |
| Change in Fund Balance (Revenues - Appropriations) | (11,287) | 16,996 | (18,330) |
| Beginning Fund Balance, July 1 | 32,425 | 21,138 | 38,134 |
| Ending Fund Balance, June, 30 | \$ 21,138 | \$ 38,134 | \$ 19,804 |
| Ending Fund Balance as a % of Total Appropriations | 63.4% | 304.4% | 84.8% |

SOLID WASTE

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

STORM WATER

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

SEWER DEPARTMENT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Passed 1st Reading:

Mayor

ATTEST:

City Recorder