

# TOWN OF MOUNT CARMEL, TENNESSEE

## BOARD OF MAYOR and ALDERMEN MINUTES

May 24, 2016

### BOARD OF MAYOR AND ALDERMEN MEETING

A regular meeting of the Board of Mayor and Aldermen of the Town of Mount Carmel, Tennessee, was held upstairs at the Town of Mount Carmel City Hall, 100 East Main Street, on May 24, 2016, at 6:30 p.m.

Those present and participating at the meeting:

Eugene Christian, Alderman  
Margaret Christian, Alderman  
Wanda Davidson, Alderman  
Paul Hale, Alderman  
Carl Wolfe, Alderman  
Chris Jones, Vice-Mayor  
Larry Frost, Mayor

Those absent:

None

Staff Present:

Marian Sandidge, City Recorder  
Gary Lawson, City Administrator  
John Pevy, City Attorney  
Cody Bussell, Detective  
Tammy Conner, CMFO  
Jeff Jackson, Chief of Police  
Steven McLain, Mechanic  
Vince Pishner, Building Inspector/Stormwater

#### CALL TO ORDER

The Mount Carmel Board of Mayor and Aldermen regular meeting was called to order on May 24, 2016, at 6:30 p.m. by Mayor Larry Frost at Mount Carmel City Hall. Mayor Frost also chaired the meeting.

#### PRAYER AND PLEDGE OF ALLEGIANCE

Mayor Frost led the Prayer and Alderman Hale led the Pledge of Allegiance.

#### ROLL CALL

Marian Sandidge, City Recorder, conducted roll call. Board members present were Mayor Frost, Alderman Eugene Christian, Alderman Margaret Christian, Alderman Davidson, Alderman Hale, Alderman Wolfe and Vice Mayor Jones. Attorney John Pevy was also present. An attendance list is attached.

#### APPROVAL AND/OR CORRECTION OF THE MINUTES

Alderman Carl Wolfe made a correction to Section E. Since Alderman Wolfe did not contact the town attorney he asked that a correction be made as follows: The Mayor pointed out during the past two months every Board member had contacted [or been contacted] by the town attorney, with the exception of Alderman Hale. Also, Mayor Frost made a correction to "Aldermen Comments" as follows: Mr. Majors met with City Administrator Gary Lawson and Mayor ~~Lawson~~ Frost. A motion was made by Alderman Eugene Christian and seconded by Alderman Wolfe to approve the minutes of the regular scheduled Board of Mayor and Aldermen Meeting dated April 26, 2016, with the noted corrections. The Board unanimously agreed. Motion passed.

### **VISITORS COMMENTS**

Claude Lawson of 441 Mimosa, once again, voiced his concerns about the dangerous intersection at Main Street and Kaywood Avenue. Also, he recently witnessed a Kingsport Police Cruiser going through the Senior Center parking lot in the wrong direction to avoid the traffic light. Finally, he asked that all the streets be striped with the Town's recently purchased striping machine.

George Bridwell of 411 Poplar asked if Ponderosa Subdivision was on the paving list for 2017. Mayor Frost told him it was not on the list nor was it in the budget for 2017.

Diane Adams of 416 Banner Court asked if there was any money placed in the 2017 budget to make improvements to the city park. She noted the swings needed to be sandblasted and painted. The trees need to be trimmed over the swings. The lower walking trail needs to be reopened for public use. Mayor Frost said \$80,000 was in the 2017 budget for park improvements.

### **OLD BUSINESS**

A. NONE

### **NEW BUSINESS**

**A. PRESENT AND INTRODUCE REPRESENTATIVES OF THE DAUGHTERS OF THE AMERICAN REVOLUTION (DAR) LONG ISLAND CHAPTER FOR THEIR DONATION OF BOOKS TO THE LIBRARY.** Mayor Frost introduced Phil Holt, Chairman of the Mount Carmel Library. Mr. Holt thanked Mary Addington, Sue Jarrett, and Leota Bennett of the Long Island DAR Chapter for their donation to the Library of a two volume set of books titled, *Legacies of our Grandmothers, Early Tennessee Women*. He commended Mount Carmel's own, Leota Bennett, for her contribution of 42 of the 265 stories in the books. The books are documented histories of women who lived in the Tennessee area prior to 1850. Sketches for each woman include a story of her and her family's lives with genealogical data on each woman, her parents, siblings, spouse and children. These books were very much appreciated and will be available for anyone to enjoy at the Mount Carmel Library.

**B. ORDINANCE NO. 16-439. AN ORDINANCE OF THE TOWN OF MOUNT CARMEL, TENNESSEE AMENDING THE FISCAL YEAR 2015-2016 GENERAL FUND AND SEWER FUND BUDGETS PASSED BY ORDINANCE NO. 15-428. (first reading)** Mayor Frost presented Ordinance No. 16-439, "AN ORDINANCE OF THE TOWN OF MOUNT CARMEL, TENNESSEE AMENDING THE FISCAL YEAR 2015-2016 GENERAL FUND AND SEWER FUND BUDGETS PASSED BY ORDINANCE NO 15-428." After some discussion, a motion was made by Vice-Mayor Jones and seconded by Alderman Eugene Christian to adopt Ordinance 16-439 as presented with one correction in the body of the Ordinance from 2013-2014 to 2015-2016. Those voting Yes: Eugene Christian, Margaret Christian, Davidson, Hale, Wolfe, Jones and Frost. Those voting No: None. Those Absent: None. Mayor Frost announced that Ordinance No. 16-439 passed on its first reading.

**C. ORDINANCE NO. 16-440. AN ORDINANCE OF THE TOWN OF MOUNT CARMEL, TENNESSEE, ADOPTING THE ANNUAL BUDGETS AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017. (first reading)** Mayor Frost presented Ordinance No. 16-440, "AN ORDINANCE OF THE TOWN OF MOUNT CARMEL, TENNESSEE, ADOPTING THE ANNUAL BUDGETS AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2016 AND ENDING JUNE 30, 2017." After much discussion, a motion was made by Vice-Mayor Jones and seconded by Alderman Wolfe to adopt Ordinance 16-440 as presented. Those voting Yes: Eugene Christian, Margaret Christian, Davidson, Wolfe, and Jones. Those voting No: Hale and Frost. Those Absent: None. Mayor Frost announced that Ordinance No. 16-440 passed on its first reading.

**MAYOR COMMENTS**

Mayor Frost thanked everyone for attending the meeting and wished everyone a happy Memorial Day. He reminded others to thank the soldiers for serving in the armed forces for our country.

**ALDERMEN COMMENTS**

Alderman Margaret Christian asked that a budget workshop be held on Monday, June 6, 2016, at 5:30 pm. The Board agreed.

Vice-Mayor Jones made a motion to place the employee (Phillip Robinette) who is on suspension with pay changed to suspension without pay. Town Attorney Pevy did not feel bringing this up at a meeting before notification on the agenda was proper. Alderman Eugene Christian said the Town has policies and procedures that need to be followed until the investigation is complete. Therefore, Vice-Mayor Jones asked that the issue be placed on the June agenda.

Alderman Hale challenged everyone to find out how Memorial Day came to be a holiday.

**ATTORNEY COMMENTS**

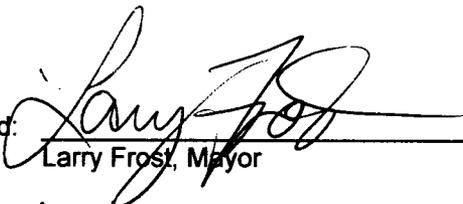
Attorney John Pevy had no comments.

**DEPARTMENT AND COMMITTEE WRITTEN REPORTS.**

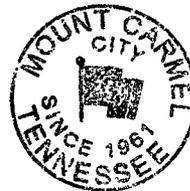
The department and committee written reports are attached to the minutes.

**ADJOURNMENT**

Being no further business, a motion was made by Vice-Mayor Jones and seconded by Alderman Eugene Christian to adjourn the meeting at 7:18 p.m.

Approved:   
Larry Frost, Mayor

Attest:   
Marian Sandidge, City Recorder



TOWN OF MOUNT CARMEL, TENNESSEE

Sign In

ATTENDANCE RECORD  
 DATE: MAY 24, 2016  
BOARD of MAYOR and ALDERMEN  
MEETING

1. Myra Lindich	23. Wanda Papillon
2. Carl Wolfe	24. <del>Myra Lindich</del>
3. Sherry Sexton	25. J. Paul Hall
4. Jimmy Conner	26. Jay Bussell
5. <del>Jimmy Conner</del>	27. Johnny Howington
6. Ray Denton	28. Crystal Smith
7. Margaret Denton	29. Sue Jantitt
8. GEORGE BRIDWELL	30. Dince Pichner
9. Diata Bennett	31. Steve M. Galt
10. Francis Bennett	32. Carolyn Vaughn
11. May Addington	33. <del>Jimmy Conner</del>
12. Daryl Addington	34. Angie McHarris
13. <del>John Sanders</del>	35. Fred Cull
14. Cecil Fletcher	36.
15. Eugene Pruitt	37.
16. Margaret V. Chuslow	38.
17. Janice Dow	39.
18. <del>Janice Dow</del>	40.
19. Deane Dams	41.
20. Phyllis Chapman	42.
21. EVE JACKSON	43.
22. Ed Drobot	44.

**Presentation**  
**“Legacies of our Grandmothers, Early Tennessee Women”\***  
Published by the Tennessee Daughters of the American Revolution  
At the Mount Carmel Board of Mayor and Aldermen meeting  
May 24, 2016  
6:30 P.M.

**Presenters:**

Frank and Leota Bennett of Mount Carmel  
Mary Addington, Regent Long Island DAR Chapter  
Sue Ramey Jarrett, member Long Island Chapter DAR

Phillip Holt, Chairman of the Mount Carmel Library Board of Directors accepting the two volumes for the Mount Carmel Library, Mount Carmel, TN.

A two volume set of “Legacies of our Grandmothers, Early Tennessee Women”\* is being presented to the Mount Carmel Library, Mount Carmel, TN by Frank and Leota Mac Trapp Bennett, residents of Mount Carmel, TN and the Long Island Chapter Daughters of the American Revolution by Regent Mary Addington and member Sue Ramey Jarrett.

The two volume set of books contains 265 stories. 42 of these stories were written by Leota Bennett. Ten (10) of the stories are of historical interest to Tennessee. They include:

**The three wives of Governor Joseph McMinn:**

Hannah Anna Cooper McMinn – she lived and died in Mount Carmel  
Rebecca Kincaid McMinn – lived in Mount Carmel died in Rogersville  
Nancy Glasgow Williams McMinn Anderson – traveled through but did  
not live in Hawkins County. She did live in Roane and Davidson Counties.

Rebecca Hawkins Crockett – mother of Congressman and Frontiersman

David “Davy” Crockett

Elizabeth Hedge Crockett – Grandmother of Congressman and Frontiersman

David “Davy” Crockett

Elizabeth Patton Crockett – Second wife of Congressman and Frontiersman

David “Davy” Crockett

Sarah Hawkins Sevier – First wife of Governor John Sevier and probably sister  
of Rebecca Hawkins Crockett

Arabella Good Cunyningham – an early founder of Holston Methodism in TN

Elizabeth Glasgow Martin Donelson – widow of Stokely Donelson

Talihina Diane Rogers Gentry Houston McGrady – 2<sup>nd</sup> wife of Governor of  
Tennessee and Texas Sam Houston

Leota Mac Trapp Bennett, Long Island Chapter TSDAR was also a member of the TN DAR Book committee that compiled the two volumes - see Vol. I, p. v, x.

(Personal note: Frank and Leota Bennett are both graduates of Tenn. Tech and have continuing education classes with East Tennessee State University.)

# Mt. Carmel Department of Public Works

## Monthly Report

Period Of Report From 4/1/16 To 4/30/16

Street Department	Current Month	No.of Employees	YTD Totals	Previous YTD	
Hours Plowing Snow	0	4			
Tons of Salt Spreaded	0	4			
Tons of Cold Mix Used	0	4		19.5	
Hours Mowing	60	4		573.5	
Hours Weed Eating	0	1		26	
Number of Signs Repaired	3	2		68	
Number of Holes Patched	37	4		147	
Hours Street Maintenance	93.5	4			
Gallons of Brine Used	0	2		0	

State Street Aid	Current Month	No.of Employees	YTD Totals	Previous YTD	
Hours Mowing	28.0	4		335.5	
Hours Weed Eating / Spraying	3.0	2		105	
Hours Picking Up Litter	3.0	2		104.5	
Hours Trimming Trees	0	3		0	
Number of Holes Patched	0	4		8	
Number of Signs Repaired	0	2		8	
Hours Street Maintenance	0	4		85.5	
Hours Plowing Snow	0	4			
Tons of Salt Spreaded	0	4		82.5	

Building - Ground - Recycling	Current Month	No.of Employees	YTD Totals	Previous YTD	
Number of White Goods	56	1		156	
Number of Furniture	118	1		446	
Loads of Brush	47	1		422	
Loads of Bagged Leaves	0	1		108	
Loads Of Leaves ( Leaf Vac. )	0	2		41	
Recycle Trips	4	2		45	
Loads of Brush Took to Piggy Back	0	1		0	
Gallons of Weed Killer Used ( City)	90 gal	2		0	
Gallons of Weed Killer Used(State)	60 gal	2		0	

# Mt. Carmel Department of Public Works

## Monthly Report

City Park	Current Month	No. of Employees	YTD Totals	Previous YTD	
Hours Mowing Park	32.0	2	32.0	0	
Hours Weed Eating	2.0	1	2.0	0	
Hours Cleaning Park	21	2	21	0	
Hours Cleaning Restrooms	15	2	15	0	
Veterans Memorial - Park	2	2	2	0	
Gallons of Weed Killer Used	50	2	50	0	

Maintenance	Current Month	No. of Employees	YTD Totals	Previous YTD	
Hours of Building Maintenance	114.5	5		1254.5	
Hours fo Grounds Maintenance	87	5		1259.5	
Hours of Repairing Equipment	49	2		437.5	
Hours of Servicing Equipment	17	2		250.5	
Hours Cleaning Equipment	3	2		35	

Employees	Current Overtime	YTD Overtime
David Wallen		
Carl Calton		
Jason Salyer		
Steven McLain		
Steve bowman		

# Town of Mount Carmel Certificate of Records Disposal

The following records were taken to the BFI Landfill on 4/20/16.

Name of Record	Dates	Retention Schedule
Paid Invoices (General & Sewer)	07/06-06/07	2016
Paid Invoices (General & Sewer)	07/07-06/08	2016
Daily Cash Reports	07/04-06/05	2016
Daily Cash Reports	07/05-06/06	2016
Purchase Orders	07/06-06/07	2016
Purchase Orders	07/08-06/09	2016
Purchase Orders	07/09-06/10	2016
Daily Cash Reports	07/06-06/07	2016
Daily Cash Reports	07/07-06/08	2016
Utility Billing	07/06-06/07	2016

Marian Sandidge  
Witness: Marian Sandidge, City Recorder



Tammy L. Conner  
Witness: Tammy L. Conner, Finance Officer

Jason Salyer  
Witness: Jason Salyer, Public Works

**SITE** BFI-CARTER VALLEY LANDFILL  
 2825 CARTERS VALLEY RD  
 CHURCH HILL, TN 37642 423-357-6777

**SITE** 01 **TICKET #** 972570 **CELL**

**CUSTOMER**  
 003012  
 HAWKINS COUNTY  
 150 WASHINGTON ST  
 ROGERSVILLE, TN 37857-3197  
 HAWKINS CO [Inbound]

**WEIGHMASTER**  
 Wanda C.  
**DATE/TIME IN** 04-28-2016 9:35 am **DATE/TIME OUT** 04-28-2016 10:05 am  
**VEHICLE** HCSI **CONTAINER**  
**REFERENCE** MT CARMEL CITY **INVOICE**  
**BILL OF LADING**

SCALE IN GROSS WEIGHT 6,280 NET TONS 0.17  
 SCALE OUT TARE WEIGHT 5,940 NET WEIGHT 340 INBOUND

QTY	UNIT	DESCRIPTION	RATE	EXTENSION	TOTAL
3.00	YD	TRACKING QTY			
0.17	TN	MSW HAWKINS CO, TN			

HAVE A NICE DAY!!

NET AMOUNT
TENDERED
CHANGE
CHECK#

The undersigned individual signing this document on behalf of Customer acknowledges that he or she has read and understands the terms and conditions on the reverse side and that he or she has the authority to sign this document on behalf of the customer.

S-F042UPR (07/12)

SIGNATURE \_\_\_\_\_

Template Name:  
Created by: LGC

**Town of Mount Carmel**  
**Statement of Expenditures and Encumbrances**  
**April 2016**

User:  
Date/Time:

Marian Sandidge  
5/19/2016 9:43 AM  
Page 1 of 1

Fund : 110

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>41000</b>	<b>General Government</b>							
235			(1,600.00)	(1,600.00)	1,517.00	(83.00)	94.81%	0.00
	Dues		0.00		0.00			0.00
240			(15,000.00)	(15,000.00)	10,006.24	(4,993.76)	66.71%	804.13
	Utilities		0.00		0.00			0.00
245			(4,500.00)	(4,500.00)	2,674.57	(1,825.43)	59.43%	0.00
	Telephone And Other Communication Services		0.00		0.00			0.00
254			(15,000.00)	(15,000.00)	400.00	(14,600.00)	2.67%	0.00
	Engineering Services		0.00		0.00			0.00
510			(69,000.00)	(69,000.00)	54,114.63	(14,885.37)	78.43%	10,917.60
	Insurance		0.00		0.00			0.00
551			(7,600.00)	(7,600.00)	7,449.60	(150.40)	98.02%	0.00
	Reappraisal Costs		0.00		0.00			0.00
597			(3,000.00)	(3,000.00)	802.66	(2,197.34)	26.76%	0.00
	Safety Program		0.00		0.00			0.00
691			(100.00)	(100.00)	0.00	(100.00)	0.00%	0.00
	Bank Service Charges		0.00		0.00			0.00
720			(1,200.00)	(1,200.00)	1,110.00	(90.00)	92.50%	0.00
	First Tn Development District		0.00		0.00			0.00
724			(2,500.00)	(2,500.00)	2,500.00	0.00	100.00%	0.00
	Hawkins Co Chamber Of Commerce		0.00		0.00			0.00
726			(1,000.00)	(1,000.00)	1,000.00	0.00	100.00%	0.00
	Of One Accord Summer Lunchbox		0.00		0.00			0.00
940			(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.00%	0.00
	Equipment		0.00		0.00			0.00
<b>Total For Fund: 110</b>			(130,500.00)	(130,500.00)	81,574.70	(48,925.30)	62.51 %	11,721.73
			0.00		0.00			0.00

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

Fund : 110

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>41500</b>	<b>Financial Administration</b>							
121			(175,000.00)	(175,000.00)	139,358.70	(35,641.30)	79.63%	12,976.59
	Wages		0.00		0.00			0.00
122			0.00	0.00	0.00	0.00	No Budget	0.00
	Overtime Wages		0.00		0.00			0.00
141			(14,000.00)	(14,000.00)	10,695.52	(3,304.48)	76.40%	1,032.99
	Oasi (Employer's Share)		0.00		0.00			0.00
142			(34,000.00)	(34,000.00)	23,105.22	(10,894.78)	67.96%	1,312.46
	Employee Insurance		0.00		0.00			0.00
143			(19,000.00)	(19,000.00)	13,614.87	(5,385.13)	71.66%	1,056.61
	Employee Retirement Plan		0.00		0.00			0.00
146			(1,750.00)	(1,750.00)	881.91	(868.09)	50.39%	247.47
	Workmen's Compensation		0.00		0.00			0.00
147			(540.00)	(540.00)	138.59	(401.41)	25.66%	17.84
	Unemployment Insurance		0.00		0.00			0.00
148			(4,000.00)	(4,000.00)	480.00	(3,520.00)	12.00%	0.00
	Employee Education And Training		0.00		0.00			0.00
161			(11,600.00)	(11,600.00)	8,954.95	(2,645.05)	77.20%	225.00
	Fees Of Alderman And Mayor		0.00		0.00			0.00
162			0.00	(5,000.00)	2,000.00	(3,000.00)	40.00%	1,000.00
	City Administrator		(5,000.00)		0.00			0.00
216			(1,050.00)	(1,050.00)	935.33	(114.67)	89.08%	83.66
	Internet Services		0.00		0.00			0.00
217			(1,425.00)	(1,425.00)	200.00	(1,225.00)	14.04%	0.00
	Web Services		0.00		0.00			0.00
233			(500.00)	(500.00)	20.47	(479.53)	4.09%	20.47
	Housing Authority		0.00		0.00			0.00
234			(900.00)	(900.00)	0.00	(900.00)	0.00%	0.00
	Newsletter		0.00		0.00			0.00

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

Fund : 110

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
237			(2,000.00)	(2,000.00)	1,650.96	(349.04)	82.55%	95.72
	Advertising		0.00		0.00			0.00
250			(4,800.00)	(4,800.00)	4,000.00	(800.00)	83.33%	400.00
	City Judge		0.00		0.00			0.00
251			(250.00)	(250.00)	349.00	<del>0.00</del>	139.60%	97.00
	Medical Services		0.00		0.00			0.00
252			(20,000.00)	(20,000.00)	24,617.83	<del>0.00</del>	123.09%	4,574.76
	Legal Services		0.00		0.00			0.00
253			(21,000.00)	(21,000.00)	7,357.50	(13,642.50)	35.04%	0.00
	Accounting And Auditing Fees		0.00		0.00			0.00
255			(24,000.00)	(24,000.00)	17,539.95	(6,460.05)	73.08%	66.03
	Computer Hardware/Software Support		0.00		0.00			0.00
257			(8,400.00)	(8,400.00)	6,300.00	(2,100.00)	75.00%	0.00
	Planning And Zoning Services		0.00		0.00			0.00
266			(15,000.00)	(65,000.00)	21,806.52	(43,193.48)	33.55%	1,014.36
	Repair And Maintenance Buildings		(50,000.00)		0.00			0.00
280			(3,000.00)	(3,000.00)	75.39	(2,924.61)	2.51%	0.00
	Travel		0.00		0.00			0.00
290			(2,600.00)	(2,600.00)	0.00	(2,600.00)	0.00%	0.00
	Contractual Services		0.00		0.00			0.00
298			(2,000.00)	(2,000.00)	1,445.41	(554.59)	72.27%	0.00
	Commission Fees		0.00		0.00			0.00
310			(15,000.00)	(15,000.00)	10,704.42	(4,295.58)	71.36%	132.88
	Office Supplies And Postage		0.00		0.00			0.00
312			(900.00)	(900.00)	648.00	(252.00)	72.00%	0.00
	Pitney Bowes Supplies		0.00		0.00			0.00
479			(5,000.00)	(5,000.00)	2,163.68	(2,836.32)	43.27%	79.40
	Miscellaneous		0.00		0.00			0.00
625			(1,512.00)	(1,512.00)	1,260.00	(252.00)	83.33%	126.00
	Operating Lease Copier		0.00		0.00			0.00

Template Name:  
Created by: LGC

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

User:  
Date/Time:

Marian Sandidge  
5/19/2016 9:44 AM  
Page 3 of 3

Fund : 110

Monthly Comparative: 83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
947			(2,500.00)	(2,500.00)	0.00	(2,500.00)	0.00%	0.00
		New Computer/Support/Equipment	0.00		0.00			0.00
<b>Total For Fund:</b>	<b>110</b>		(391,727.00)	(446,727.00)	300,304.22	(146,422.78)	67.22 %	24,559.24
			(55,000.00)		0.00			0.00

Template Name:  
Created by: LGC

**Town of Mount Carmel**  
**Statement of Expenditures and Encumbrances**  
**April 2016**

User:  
Date/Time:

Marian Sandidge  
5/19/2016 9:45 AM  
Page 1 of 3

Fund : **110**

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>42100</b>		<b>Police Department</b>						
121			(275,000.00)	(275,000.00)	220,274.38	(54,725.62)	80.10%	18,073.19
		Wages	0.00		0.00			0.00
122			(23,400.00)	(23,400.00)	20,083.55	(3,316.45)	85.83%	1,180.92
		Overtime Wages	0.00		0.00			0.00
141			(22,000.00)	(22,000.00)	16,455.92	(5,544.08)	74.80%	1,268.71
		Oasi (Employer's Share)	0.00		0.00			0.00
142			(72,000.00)	(72,000.00)	56,755.74	(15,244.26)	78.83%	5,292.50
		Employee Insurance	0.00		0.00			0.00
143			(30,000.00)	(30,000.00)	21,273.61	(8,726.39)	70.91%	1,678.88
		Employee Retirement Plan	0.00		0.00			0.00
146			(23,000.00)	(23,000.00)	15,707.91	(7,292.09)	68.30%	3,479.51
		Workmen's Compensation	0.00		0.00			0.00
147			(1,350.00)	(1,350.00)	263.22	(1,086.78)	19.50%	7.97
		Unemployment Insurance	0.00		0.00			0.00
148			(5,500.00)	(5,500.00)	1,886.00	(3,614.00)	34.29%	0.00
		Employee Education And Training	0.00		0.00			0.00
216			(3,700.00)	(3,700.00)	3,297.16	(402.84)	89.11%	79.98
		Internet Services	0.00		0.00			0.00
219			(4,000.00)	(400.00)	392.00	(8.00)	98.00%	0.00
		Ecom	3,600.00		0.00			0.00
235			(500.00)	(500.00)	385.00	(115.00)	77.00%	0.00
		Dues	0.00		0.00			0.00
245			(6,500.00)	(6,500.00)	4,183.33	(2,316.67)	64.36%	15.61
		Telephone And Other Communication Services	0.00		0.00			0.00
251			(1,000.00)	(1,000.00)	765.00	(235.00)	76.50%	0.00
		Medical Services	0.00		0.00			0.00
255			(19,200.00)	(19,200.00)	7,032.40	(12,167.60)	36.63%	0.00
		Computer Hardware/Software Support	0.00		0.00			0.00

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

Fund : 110

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
259			(500.00)	(500.00)	365.00	(135.00)	73.00%	0.00
		Wrecker/Towing Services	0.00		0.00			0.00
261			(200.00)	(200.00)	0.00	(200.00)	0.00%	0.00
		Sexual Offender Registry	0.00		0.00			0.00
266			(600.00)	(6,000.00)	1,144.97	(4,855.03)	19.08%	311.68
		Repair And Maintenance Buildings	(5,400.00)		0.00			0.00
280			(6,000.00)	(6,000.00)	4,041.69	(1,958.31)	67.36%	316.00
		Travel	0.00		0.00			0.00
310			(6,000.00)	(6,000.00)	4,727.26	(1,272.74)	78.79%	801.24
		Office Supplies And Postage	0.00		0.00			0.00
320			(6,500.00)	(6,500.00)	6,111.11	(388.89)	94.02%	180.24
		Operating Supplies	0.00		0.00			0.00
325			(2,000.00)	(2,000.00)	2,070.00	<del>0.00</del>	103.50%	0.00
		Bullet Proof Vests	0.00		0.00			0.00
326			(4,150.00)	(4,150.00)	2,978.48	(1,171.52)	71.77%	0.00
		Clothing And Uniforms	0.00		0.00			0.00
330			(15,000.00)	(15,000.00)	14,616.68	(383.32)	97.44%	766.50
		Vehicle Operating Expense	0.00		0.00			0.00
331			(31,000.00)	(31,000.00)	8,569.93	(22,430.07)	27.64%	649.22
		Fuel Expense	0.00		0.00			0.00
336			(3,000.00)	(3,000.00)	1,795.54	(1,204.46)	59.85%	0.00
		Radio Expense	0.00		0.00			0.00
479			(1,000.00)	(1,000.00)	334.29	(665.71)	33.43%	0.00
		Miscellaneous	0.00		0.00			0.00
560			(12,000.00)	(12,000.00)	8,160.39	(3,839.61)	68.00%	691.42
		Dept Of Safety Charges	0.00		0.00			0.00
625			(1,800.00)	(1,800.00)	1,460.00	(340.00)	81.11%	146.00
		Operating Lease Copier	0.00		0.00			0.00
705			(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00%	0.00
		GHSO HI VISIBILITY GRANT FY15-16	0.00		0.00			0.00

Template Name:  
Created by: LGC

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

User:  
Date/Time:

Marian Sandidge  
5/19/2016 9:45 AM  
Page 3 of 3

Fund : 110

Monthly Comparative: 83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
706			(20,911.00)	(20,911.00)	0.00	(20,911.00)	0.00%	0.00
	GHSO ALCOHOL	FY15-16	0.00		0.00			0.00
707			(12,485.00)	(12,485.00)	4,804.00	(7,681.00)	38.48%	0.00
	GHSO ALCOHOL	FY14-15	0.00		0.00			0.00
<b>Total For Fund: 110</b>			(615,296.00)	(617,096.00)	429,934.56	(187,161.44)	69.67 %	34,939.57
			(1,800.00)		0.00			0.00

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

Fund : 110

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>42200</b>	<b>Fire Department</b>							
121			(30,000.00)	(30,000.00)	20,836.32	(9,163.68)	69.45%	1,922.08
	Wages		0.00		0.00			0.00
122			(20,000.00)	(20,000.00)	11,037.64	(8,962.36)	55.19%	534.69
	Overtime Wages		0.00		0.00			0.00
123			(10,850.00)	(10,850.00)	0.00	(10,850.00)	0.00%	0.00
	VOLUNTEER INCENTIVE PAY		0.00		0.00			0.00
141			(4,000.00)	(4,000.00)	2,184.47	(1,815.53)	54.61%	161.95
	Oasi (Employer's Share)		0.00		0.00			0.00
142			(7,300.00)	(7,300.00)	5,266.16	(2,033.84)	72.14%	441.38
	Employee Insurance		0.00		0.00			0.00
143			(5,200.00)	(5,200.00)	3,362.33	(1,837.67)	64.66%	247.40
	Employee Retirement Plan		0.00		0.00			0.00
146			(4,800.00)	(4,800.00)	2,484.28	(2,315.72)	51.76%	508.46
	Workmen's Compensation		0.00		0.00			0.00
147			(90.00)	(90.00)	32.68	(57.32)	36.31%	1.23
	Unemployment Insurance		0.00		0.00			0.00
148			(2,000.00)	(2,000.00)	842.00	(1,158.00)	42.10%	0.00
	Employee Education And Training		0.00		0.00			0.00
235			(300.00)	(300.00)	100.00	(200.00)	33.33%	0.00
	Dues		0.00		0.00			0.00
238			(2,800.00)	(2,800.00)	3,087.24		110.26%	0.00
	Public Relations/Parade		0.00		0.00			0.00
240			(14,000.00)	(14,000.00)	9,800.31	(4,199.69)	70.00%	671.83
	Utilities		0.00		0.00			0.00
245			(4,200.00)	(4,200.00)	2,383.41	(1,816.59)	56.75%	4.53
	Telephone And Other Communication Services		0.00		0.00			0.00
251			(1,200.00)	(1,200.00)	835.00	(365.00)	69.58%	0.00
	Medical Services		0.00		0.00			0.00

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

Fund : 110

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
255			(680.00)	(680.00)	480.00	(200.00)	70.59%	0.00
	Computer Hardware/Software Support		0.00		0.00			0.00
266			(15,000.00)	(15,000.00)	7,456.97	(7,543.03)	49.71%	0.00
	Repair And Maintenance Buildings		0.00		0.00			0.00
280			(2,000.00)	(2,000.00)	1,073.12	(926.88)	53.66%	0.00
	Travel		0.00		0.00			0.00
281			(5,500.00)	(5,500.00)	2,353.50	(3,146.50)	42.79%	0.00
	Osha Testing		0.00		0.00			0.00
290			(1,500.00)	(1,500.00)	1,037.00	(463.00)	69.13%	0.00
	Contractual Services		0.00		0.00			0.00
310			(2,000.00)	(2,000.00)	1,562.39	(437.61)	78.12%	715.74
	Office Supplies And Postage		0.00		0.00			0.00
320			(3,500.00)	(3,500.00)	1,129.13	(2,370.87)	32.26%	0.00
	Operating Supplies		0.00		0.00			0.00
326			(3,800.00)	(3,800.00)	2,350.69	(1,449.31)	61.86%	271.20
	Clothing And Uniforms		0.00		0.00			0.00
330			(21,000.00)	(21,000.00)	7,839.58	(13,160.42)	37.33%	3,207.23
	Vehicle Operating Expense		0.00		0.00			0.00
331			(3,500.00)	(3,500.00)	830.72	(2,669.28)	23.73%	65.38
	Fuel Expense		0.00		0.00			0.00
336			(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00%	0.00
	Radio Expense		0.00		0.00			0.00
344			(3,500.00)	(3,500.00)	0.00	(3,500.00)	0.00%	0.00
	Fire Department Equipment		0.00		0.00			0.00
479			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Miscellaneous		0.00		0.00			0.00
<b>Total For Fund:</b>	<b>110</b>		(171,220.00)	(171,220.00)	88,364.94	(82,855.06)	51.61 %	8,753.10
			0.00		0.00			0.00

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

Fund : 110

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>42400</b>		<b>Animal Control Department</b>						
121			(20,000.00)	(20,000.00)	14,269.67	(5,730.33)	71.35%	1,443.20
		Wages	0.00		0.00			0.00
122			(3,000.00)	(3,000.00)	2,455.73	(544.27)	81.86%	330.14
		Overtime Wages	0.00		0.00			0.00
141			(2,000.00)	(2,000.00)	1,279.51	(720.49)	63.98%	135.67
		Oasi (Employer's Share)	0.00		0.00			0.00
146			(1,700.00)	(1,700.00)	729.43	(970.57)	42.91%	279.08
		Workmen's Compensation	0.00		0.00			0.00
147			(90.00)	(90.00)	21.71	(68.29)	24.12%	5.32
		Unemployment Insurance	0.00		0.00			0.00
148			(2,100.00)	(2,100.00)	200.00	(1,900.00)	9.52%	0.00
		Employee Education And Training	0.00		0.00			0.00
216			(1,200.00)	(1,200.00)	491.17	(708.83)	40.93%	21.05
		Internet Services	0.00		0.00			0.00
235			(100.00)	(100.00)	35.00	(65.00)	35.00%	35.00
		Dues	0.00		0.00			0.00
240			(1,500.00)	(1,500.00)	580.66	(919.34)	38.71%	45.74
		Utilities	0.00		0.00			0.00
245			(600.00)	(600.00)	389.49	(210.51)	64.92%	0.00
		Telephone And Other Communication Services	0.00		0.00			0.00
251			(1,000.00)	(1,000.00)	412.50	(587.50)	41.25%	0.00
		Medical Services	0.00		0.00			0.00
266			(5,000.00)	(5,000.00)	3,020.23	(1,979.77)	60.40%	51.00
		Repair And Maintenance Buildings	0.00		0.00			0.00
280			(2,000.00)	(2,000.00)	423.55	(1,576.45)	21.18%	0.00
		Travel	0.00		0.00			0.00
310			(200.00)	(200.00)	336.01	<del>120.00</del>	168.01%	231.87
		Office Supplies And Postage	0.00		0.00			0.00

Template Name:  
Created by: LGC

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

User:  
Date/Time:

Marian Sandidge  
5/19/2016 9:51 AM  
Page 2 of 2

Fund : 110

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
320			(500.00)	(500.00)	396.05	(103.95)	79.21%	0.00
	Operating Supplies		0.00		0.00			0.00
323			(400.00)	(400.00)	0.00	(400.00)	0.00%	0.00
	Food (Animals)		0.00		0.00			0.00
326			(2,000.00)	(2,000.00)	183.87	(1,816.13)	9.19%	0.00
	Clothing And Uniforms		0.00		0.00			0.00
330			(2,000.00)	(2,000.00)	1,508.40	(491.60)	75.42%	39.04
	Vehicle Operating Expense		0.00		0.00			0.00
331			(2,800.00)	(2,800.00)	1,101.77	(1,698.23)	39.35%	56.05
	Fuel Expense		0.00		0.00			0.00
479			(150.00)	(150.00)	0.00	(150.00)	0.00%	0.00
	Miscellaneous		0.00		0.00			0.00
<b>Total For Fund:</b>	<b>110</b>		(48,340.00)	(48,340.00)	27,834.75	(20,505.25)	57.58 %	2,673.16
			0.00		0.00			0.00

Template Name:  
Created by: LGC

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

User:  
Date/Time:

Marian Sandidge  
5/19/2016 9:47 AM  
Page 1 of 1

Fund : 110

Monthly Comparative: 83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>42129</b>		<b>Drug Fund</b>						
320			(5,000.00)	(5,000.00)	594.93	(4,405.07)	11.90%	0.00
	Operating Supplies		0.00		0.00			0.00
742			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Special Investigative Funds		0.00		0.00			0.00
940			(25,000.00)	(25,000.00)	17,000.00	(8,000.00)	68.00%	0.00
	Equipment		0.00		0.00			0.00
<b>Total For Fund:</b>	<b>110</b>		(31,000.00)	(31,000.00)	17,594.93	(13,405.07)	56.76 %	0.00
			0.00		0.00			0.00

Template Name:  
Created by: LGC

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

User:  
Date/Time:

Marian Sandidge  
5/19/2016 9:48 AM  
Page 1 of 1

Fund : 110

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>42420</b>	<b>Building Inspection/Stormwater Managemnt</b>							
121			(33,000.00)	(33,000.00)	17,234.04	(15,765.96)	52.22%	2,197.64
	Wages		0.00		0.00			0.00
141			(2,600.00)	(2,600.00)	1,318.39	(1,281.61)	50.71%	168.12
	Oasi (Employer's Share)		0.00		0.00			0.00
146			(2,800.00)	(2,800.00)	399.28	(2,400.72)	14.26%	437.24
	Workmen's Compensation		0.00		0.00			0.00
147			(900.00)	(90.00)	20.65	(69.35)	22.94%	6.59
	Unemployment Insurance		810.00		0.00			0.00
148			(1,000.00)	(1,000.00)	158.00	(842.00)	15.80%	0.00
	Employee Education And Training		0.00		0.00			0.00
235			(4,000.00)	(4,000.00)	3,925.00	(75.00)	98.13%	0.00
	Dues		0.00		0.00			0.00
245			(500.00)	(500.00)	321.98	(178.02)	64.40%	0.00
	Telephone And Other Communication Services		0.00		0.00			0.00
269			(2,500.00)	(2,500.00)	0.00	(2,500.00)	0.00%	0.00
	Demolition		0.00		0.00			0.00
280			(800.00)	(800.00)	249.55	(550.45)	31.19%	0.00
	Travel		0.00		0.00			0.00
320			(1,500.00)	(1,500.00)	214.28	(1,285.72)	14.29%	33.99
	Operating Supplies		0.00		0.00			0.00
479			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Miscellaneous		0.00		0.00			0.00
<b>Total For Fund: 110</b>			(50,600.00)	(49,790.00)	23,841.17	(25,948.83)	47.88 %	2,843.58
			810.00		0.00			0.00

Template Name:  
Created by: LGC

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

User:  
Date/Time:

Marian Sandidge  
5/19/2016 9:49 AM  
Page 1 of 1

Fund : 110

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>43190</b>		<b>State Street Aid</b>						
247			(43,500.00)	(43,500.00)	31,631.91	(11,868.09)	72.72%	3,405.10
		Street Lighting	0.00		0.00			0.00
342			(5,000.00)	(5,000.00)	100.00	(4,900.00)	2.00%	0.00
		Sign Parts And Supplies	0.00		0.00			0.00
343			(3,500.00)	(3,500.00)	1,971.14	(1,528.86)	56.32%	83.34
		Traffic Light Maintenance	0.00		0.00			0.00
400			(117,000.00)	(117,000.00)	25,375.18	(91,624.82)	21.69%	0.00
		Materials And Supplies	0.00		0.00			0.00
940			(70,000.00)	(70,000.00)	49,999.97	(20,000.03)	71.43%	0.00
		Equipment	0.00		0.00			0.00
<b>Total For Fund:</b>	<b>110</b>		(239,000.00)	(239,000.00)	109,078.20	(129,921.80)	45.64 %	3,488.44
			0.00		0.00			0.00

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

Fund : 110

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>43100</b>		<b>Highways And Streets</b>						
121			(160,000.00)	(160,000.00)	104,023.75	(55,976.25)	65.01%	9,437.66
		Wages	0.00		0.00			0.00
122			(11,000.00)	(11,000.00)	1,243.08	(9,756.92)	11.30%	12.65
		Overtime Wages	0.00		0.00			0.00
141			(12,500.00)	(12,500.00)	6,879.32	(5,620.68)	55.03%	630.28
		Oasi (Employer's Share)	0.00		0.00			0.00
142			(61,000.00)	(61,000.00)	34,379.07	(26,620.93)	56.36%	2,716.10
		Employee Insurance	0.00		0.00			0.00
143			(20,000.00)	(20,000.00)	10,558.89	(9,441.11)	52.79%	951.63
		Employee Retirement Plan	0.00		0.00			0.00
146			(22,000.00)	(22,000.00)	11,380.10	(10,619.90)	51.73%	3,512.14
		Workmen's Compensation	0.00		0.00			0.00
147			(360.00)	(360.00)	97.56	(262.44)	27.10%	3.86
		Unemployment Insurance	0.00		0.00			0.00
148			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
		Employee Education And Training	0.00		0.00			0.00
216			(1,500.00)	(1,500.00)	1,361.42	(138.58)	90.76%	136.07
		Internet Services	0.00		0.00			0.00
240			(7,200.00)	(7,200.00)	4,922.47	(2,277.53)	68.37%	472.97
		Utilities	0.00		0.00			0.00
245			(4,500.00)	(4,500.00)	2,423.72	(2,076.28)	53.86%	1.51
		Telephone And Other Communication Services	0.00		0.00			0.00
251			(500.00)	(500.00)	432.18	(67.82)	86.44%	132.00
		Medical Services	0.00		0.00			0.00
266			(10,000.00)	(10,000.00)	2,857.57	(7,142.43)	28.58%	170.81
		Repair And Maintenance Buildings	0.00		0.00			0.00
268			(20,000.00)	(20,000.00)	9,662.53	(10,337.47)	48.31%	675.02
		Repair And Maintenance Roads And Streets	0.00		0.00			0.00

Template Name:  
Created by: LGC

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

User:  
Date/Time:

Marian Sandidge  
5/19/2016 9:49 AM  
Page 2 of 2

Fund : 110

Monthly Comparative: 83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
280			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Travel		0.00		0.00			0.00
294			(500.00)	(500.00)	0.00	(500.00)	0.00%	0.00
	Equipment Leasing		0.00		0.00			0.00
310			(1,500.00)	(1,500.00)	684.15	(815.85)	45.61%	228.03
	Office Supplies And Postage		0.00		0.00			0.00
320			(5,500.00)	(5,500.00)	3,647.39	(1,852.61)	66.32%	607.24
	Operating Supplies		0.00		0.00			0.00
326			(4,000.00)	(4,000.00)	2,216.51	(1,783.49)	55.41%	45.40
	Clothing And Uniforms		0.00		0.00			0.00
330			(25,000.00)	(25,000.00)	13,748.50	(11,251.50)	54.99%	1,682.81
	Vehicle Operating Expense		0.00		0.00			0.00
331			(30,000.00)	(30,000.00)	9,700.72	(20,299.28)	32.34%	443.45
	Fuel Expense		0.00		0.00			0.00
479			(1,200.00)	(1,200.00)	869.00	(331.00)	72.42%	0.00
	Miscellaneous		0.00		0.00			0.00
482			(15,000.00)	(15,000.00)	912.57	(14,087.43)	6.08%	0.00
	Drainage Repair		0.00		0.00			0.00
931			(150,000.00)	(170,000.00)	173,157.00		101.86%	0.00
	Paving		(20,000.00)		0.00			0.00
940			0.00	0.00	0.00	0.00	No Budget	0.00
	Equipment		0.00		0.00			0.00
<b>Total For Fund:</b>	<b>110</b>		(565,260.00)	(585,260.00)	395,157.50	(190,102.50)	67.52 %	21,859.63
			(20,000.00)		0.00			0.00

Template Name:  
Created by: LGC

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

User:  
Date/Time:

Marian Sandidge  
5/19/2016 9:50 AM  
Page 1 of 1

Fund : 110

Monthly Comparative: 83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>43200</b>	<b>Solid Waste And Recycling</b>							
121			(32,000.00)	(32,000.00)	27,254.68	(4,745.32)	85.17%	2,920.00
	Wages		0.00		0.00			0.00
122			(3,000.00)	(3,000.00)	533.18	(2,466.82)	17.77%	0.00
	Overtime Wages		0.00		0.00			0.00
141			(2,600.00)	(2,600.00)	1,931.90	(668.10)	74.30%	189.83
	Oasi (Employer's Share)		0.00		0.00			0.00
142			(8,500.00)	(8,500.00)	5,272.96	(3,227.04)	62.03%	440.39
	Employee Insurance		0.00		0.00			0.00
143			(2,800.00)	(2,800.00)	2,882.02	<del>2,882.02</del>	102.93%	294.05
	Employee Retirement Plan		0.00		0.00			0.00
146			(3,600.00)	(3,600.00)	2,588.82	(1,011.18)	71.91%	611.86
	Workmen's Compensation		0.00		0.00			0.00
147			(90.00)	(90.00)	26.99	(63.01)	29.99%	1.37
	Unemployment Insurance		0.00		0.00			0.00
251			(200.00)	(200.00)	0.00	(200.00)	0.00%	0.00
	Medical Services		0.00		0.00			0.00
290			(162,000.00)	(162,000.00)	130,019.40	(31,980.60)	80.26%	13,001.94
	Contractual Services		0.00		0.00			0.00
320			(300.00)	(300.00)	30.00	(270.00)	10.00%	0.00
	Operating Supplies		0.00		0.00			0.00
330			(6,500.00)	(6,500.00)	5,688.58	(811.42)	87.52%	267.28
	Vehicle Operating Expense		0.00		0.00			0.00
<b>Total For Fund: 110</b>			(221,590.00)	(221,590.00)	176,228.53	(45,361.47)	79.53 %	17,726.72
			0.00		0.00			0.00

Template Name:  
Created by: LGC

**Town of Mount Carmel**  
**Statement of Expenditures and Encumbrances**  
**April 2016**

User:  
Date/Time:

Marian Sandidge  
5/19/2016 9:52 AM  
Page 1 of 2

Fund : **110**

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>44300</b>		<b>Senior Ctr</b>						
121			(32,000.00)	(27,000.00)	17,732.43	(9,267.57)	65.68%	0.00
	Wages		5,000.00		0.00			0.00
141			(2,500.00)	(2,500.00)	1,356.54	(1,143.46)	54.26%	0.00
	Oasi (Employer's Share)		0.00		0.00			0.00
146			(650.00)	(650.00)	243.79	(406.21)	37.51%	57.67
	Workmen's Compensation		0.00		0.00			0.00
147			(180.00)	(180.00)	53.22	(126.78)	29.57%	0.00
	Unemployment Insurance		0.00		0.00			0.00
148			(500.00)	(500.00)	0.00	(500.00)	0.00%	0.00
	Employee Education And Training		0.00		0.00			0.00
216			(1,500.00)	(1,500.00)	819.87	(680.13)	54.66%	0.00
	Internet Services		0.00		0.00			0.00
234			(375.00)	(375.00)	0.00	(375.00)	0.00%	0.00
	Newsletter		0.00		0.00			0.00
251			(400.00)	(400.00)	255.00	(145.00)	63.75%	0.00
	Medical Services		0.00		0.00			0.00
255			(500.00)	(500.00)	111.49	(388.51)	22.30%	0.00
	Computer Hardware/Software Support		0.00		0.00			0.00
266			(10,000.00)	(10,000.00)	3,964.87	(6,035.13)	39.65%	0.00
	Repair And Maintenance Buildings		0.00		0.00			0.00
280			(800.00)	(800.00)	0.00	(800.00)	0.00%	0.00
	Travel		0.00		0.00			0.00
290			(2,600.00)	(2,600.00)	1,500.00	(1,100.00)	57.69%	0.00
	Contractual Services		0.00		0.00			0.00
294			(2,200.00)	(2,200.00)	0.00	(2,200.00)	0.00%	0.00
	Equipment Leasing		0.00		0.00			0.00
310			(1,000.00)	(1,000.00)	499.00	(501.00)	49.90%	0.00
	Office Supplies And Postage		0.00		0.00			0.00

Template Name:  
Created by: LGC

Town of Mount Carmel  
Statement of Expenditures and Encumbrances  
April 2016

User:  
Date/Time:

Marian Sandidge  
5/19/2016 9:52 AM  
Page 2 of 2

Fund : 110

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
320			(4,000.00)	(4,000.00)	5,210.36	<del>1,210.36</del>	130.26%	0.00
	Operating Supplies		0.00		0.00			0.00
479			(400.00)	(400.00)	348.00	(52.00)	87.00%	0.00
	Miscellaneous		0.00		0.00			0.00
722			(2,500.00)	(2,500.00)	2,000.00	(500.00)	80.00%	2,000.00
	First TN Human Resource Agency		0.00		0.00			0.00
940			(6,000.00)	(6,000.00)	5,795.26	(204.74)	96.59%	0.00
	Equipment		0.00		0.00			0.00
947			(3,000.00)	(3,000.00)	0.00	(3,000.00)	0.00%	0.00
	New Computer/Support/Equipment		0.00		0.00			0.00
<b>Total For Fund: 110</b>			(71,105.00)	(66,105.00)	39,889.83	(26,215.17)	60.34 %	2,057.67
			5,000.00		0.00			0.00

Template Name:  
Created by: LGC

**Town of Mount Carmel**  
**Statement of Expenditures and Encumbrances**  
**April 2016**

User:  
Date/Time:

Marian Sandidge  
5/19/2016 9:53 AM  
Page 1 of 1

Fund : **110**

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>44440</b>	<b>Recreation</b>							
216			(1,080.00)	(1,080.00)	793.90	(286.10)	73.51%	89.98
	Internet Services		0.00		0.00			0.00
240			(4,000.00)	(4,000.00)	2,507.56	(1,492.44)	62.69%	73.56
	Utilities		0.00		0.00			0.00
296			(36,000.00)	(36,000.00)	29,406.74	(6,593.26)	81.69%	3,079.43
	Joint Recreation Director		0.00		0.00			0.00
297			(25,000.00)	(25,000.00)	8,696.21	(16,303.79)	34.78%	0.00
	Joint Recreation Programs		0.00		0.00			0.00
300			(2,800.00)	(2,800.00)	393.38	(2,406.62)	14.05%	29.16
	Veteran War Memorial Park		0.00		0.00			0.00
320			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
	Operating Supplies		0.00		0.00			0.00
479			(250.00)	(250.00)	0.00	(250.00)	0.00%	0.00
	Miscellaneous		0.00		0.00			0.00
725			(33,000.00)	(33,000.00)	1,972.83	(31,027.17)	5.98%	45.28
	Park Development And Operation		0.00		0.00			0.00
<b>Total For Fund: 110</b>			(103,130.00)	(103,130.00)	43,770.62	(59,359.38)	42.44 %	3,317.41
			0.00		0.00			0.00

Town of Mount Carmel  
 Statement of Expenditures and Encumbrances  
 April 2016

Fund : 412

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
<b>52200</b>	<b>Sewer</b>							
121			(135,000.00)	(135,000.00)	102,436.71	(32,563.29)	75.88%	10,627.95
	Wages		0.00		0.00			0.00
122			(30,000.00)	(30,000.00)	27,281.26	(2,718.74)	90.94%	1,735.43
	Overtime Wages		0.00		0.00			0.00
141			(12,000.00)	(12,000.00)	8,936.94	(3,063.06)	74.47%	839.77
	Oasi (Employer's Share)		0.00		0.00			0.00
142			(35,000.00)	(35,000.00)	24,688.92	(10,311.08)	70.54%	2,536.71
	Employee Insurance		0.00		0.00			0.00
143			(14,000.00)	(14,000.00)	12,287.99	(1,712.01)	87.77%	1,164.60
	Employee Retirement Plan		0.00		0.00			0.00
146			(7,200.00)	(7,200.00)	4,412.34	(2,787.66)	61.28%	1,124.03
	Workmen's Compensation		0.00		0.00			0.00
147			(360.00)	(360.00)	107.96	(252.04)	29.99%	2.39
	Unemployment Insurance		0.00		0.00			0.00
148			(2,000.00)	(2,000.00)	349.00	(1,651.00)	17.45%	0.00
	Employee Education And Training		0.00		0.00			0.00
216			(600.00)	(600.00)	372.29	(227.71)	62.05%	0.00
	Internet Services		0.00		0.00			0.00
235			(2,000.00)	(2,000.00)	1,507.95	(492.05)	75.40%	0.00
	Dues		0.00		0.00			0.00
240			(80,000.00)	(80,000.00)	56,019.17	(23,980.83)	70.02%	5,851.38
	Utilities		0.00		0.00			0.00
245			(4,500.00)	(4,500.00)	3,540.90	(959.10)	78.69%	6.50
	Telephone And Other Communication Services		0.00		0.00			0.00
251			(250.00)	(250.00)	231.06	(18.94)	92.42%	54.00
	Medical Services		0.00		0.00			0.00
252			(1,000.00)	(1,000.00)	3,212.79	<del>2,212.79</del>	321.28%	0.00
	Legal Services		0.00		0.00			0.00

Town of Mount Carmel  
 Statement of Expenditures and Encumbrances  
 April 2016

Fund : 412

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
253			(3,000.00)	(3,000.00)	1,627.50	(1,372.50)	54.25%	0.00
		Accounting And Auditing Fees	0.00		0.00			0.00
254			(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00%	0.00
		Engineering Services	0.00		0.00			0.00
255			(500.00)	(500.00)	1,399.94	<del>899.94</del>	279.99%	0.00
		Computer Hardware/Software Support	0.00		0.00			0.00
258			(545,000.00)	(545,000.00)	40,854.23	(504,145.77)	7.50%	0.00
		Cdbg Grant \$500,000 2014-15	0.00		0.00			0.00
260			(9,000.00)	(9,000.00)	2,083.30	(6,916.70)	23.15%	146.22
		Repair And Maintenance Services	0.00		0.00			0.00
268			(1,500.00)	(1,500.00)	1,095.00	(405.00)	73.00%	0.00
		Repair And Maintenance Roads And Streets	0.00		0.00			0.00
280			(1,000.00)	(1,000.00)	0.00	(1,000.00)	0.00%	0.00
		Travel	0.00		0.00			0.00
290			(2,000.00)	(2,000.00)	901.20	(1,098.80)	45.06%	0.00
		Contractual Services	0.00		0.00			0.00
298			(25,000.00)	(25,000.00)	17,562.00	(7,438.00)	70.25%	0.00
		Commission Fees	0.00		0.00			0.00
299			(250.00)	(250.00)	148.86	(101.14)	59.54%	0.00
		Billing Services And Collections	0.00		0.00			0.00
310			(1,500.00)	(1,500.00)	1,133.85	(366.15)	75.59%	47.00
		Office Supplies And Postage	0.00		0.00			0.00
320			(5,000.00)	(5,000.00)	5,523.32	<del>259.32</del>	110.47%	20.70
		Operating Supplies	0.00		0.00			0.00
322			(15,000.00)	(15,000.00)	10,440.73	(4,559.27)	69.60%	0.00
		Chemicals	0.00		0.00			0.00
326			(6,500.00)	(6,500.00)	4,898.27	(1,601.73)	75.36%	465.24
		Clothing And Uniforms	0.00		0.00			0.00
330			(4,000.00)	(4,000.00)	3,135.05	(864.95)	78.38%	191.76
		Vehicle Operating Expense	0.00		0.00			0.00

Town of Mount Carmel  
 Statement of Expenditures and Encumbrances  
 April 2016

Fund : 412

Monthly Comparative:

83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
331			(5,200.00)	(5,200.00)	2,491.99	(2,708.01)	47.92%	425.13
		Fuel Expense	0.00		0.00			0.00
361			(55,000.00)	(55,000.00)	30,259.97	(24,740.03)	55.02%	2,116.89
		Pump Station Repair And Maintenance	0.00		0.00			0.00
362			(38,000.00)	(38,000.00)	51,027.41	<del>13,027.41</del>	134.28%	771.61
		Residential Pump Repair And Maintenance	0.00		0.00			0.00
363			(6,000.00)	(6,000.00)	9,955.71	<del>3,955.71</del>	165.93%	2,042.43
		Sewer Line Repair And Maintenance	0.00		0.00			0.00
364			(30,000.00)	(30,000.00)	26,989.30	(3,010.70)	89.96%	421.50
		Wastewater Plant Repair And Maintenance	0.00		0.00			0.00
479			(250.00)	(250.00)	99.72	(150.28)	39.89%	0.00
		Miscellaneous	0.00		0.00			0.00
510			(21,000.00)	(21,000.00)	17,128.41	(3,871.59)	81.56%	2,729.40
		Insurance	0.00		0.00			0.00
533			(2,000.00)	(2,000.00)	0.00	(2,000.00)	0.00%	0.00
		Machinery And Equipment Rental	0.00		0.00			0.00
540			(226,365.00)	(226,365.00)	169,773.75	(56,591.25)	75.00%	0.00
		Depreciation	0.00		0.00			0.00
596			(3,500.00)	(3,500.00)	3,460.00	(40.00)	98.86%	0.00
		State Permit Fees	0.00		0.00			0.00
614			(35,000.00)	(35,000.00)	0.00	(35,000.00)	0.00%	0.00
		2013 Rev/Tax Refunding Bonds	0.00		0.00			0.00
635			(11,311.00)	(11,311.00)	9,713.06	(1,597.94)	85.87%	0.00
		Tlida Interest	0.00		0.00			0.00
643			(11,470.00)	(11,470.00)	11,904.00	<del>11,470.00</del>	103.78%	5,952.00
		Interest on Notes	0.00		0.00			0.00
691			(500.00)	(500.00)	0.00	(500.00)	0.00%	0.00
		Bank Service Charges	0.00		0.00			0.00
952			(15,000.00)	(15,000.00)	29,869.27	<del>15,000.00</del>	199.13%	2,164.62
		Bfi Sludge Disposal	0.00		0.00			0.00

Template Name: LGC Statement of Expenditure  
 Created by: LGC

Town of Mount Carmel  
 Statement of Expenditures and Encumbrances  
 April 2016

User:  
 Date/Time:

Marian Sandidge  
 5/19/2016 9:55 AM  
 Page 4 of 4

Fund : 412

Monthly Comparative: 83.33%

Object	Cost Center	Sub Object	Original Budget/ Amendments	Total Budget	YTD Expenditures/ Encumbrances	Funds Available	% Used	MTD Actual/ Encumbrance
955			(8,000.00)	(8,000.00)	695.61	(7,304.39)	8.70%	90.00
	Belt Press/Roto Rooter Maintenance		0.00		0.00			0.00
956			(5,000.00)	(5,000.00)	5,457.28	<del>157.28</del>	109.15%	0.00
	Sewer Plant Blowers		0.00		0.00			0.00
<b>Total For Fund: 412</b>			(1,421,756.00)	(1,421,756.00)	705,014.01	(716,741.99)	49.59 %	41,527.26
			0.00		0.00			0.00

**CASH ON HAND REPORT  
TOWN OF MT. CARMEL  
AS OF 03/31/2016**

**GENERAL ACCOUNT**

General		3,008,778.63	
Restricted Police Drug Reserve Fund	as 03/31/16 Actual	18,240.34	
Restricted State Street Aid (SSA)	as 03/31/16 Actual	185,503.08	
Required Fund Balance		*	1,061,149.09
			\$511,149 3 months fund balance. *
			\$550,000 needed to make to next year
Assigned FY2016 Budget	Retained Earnings	<u>346,953.00</u>	ord 15-431

**UNASSIGNED FUND BALANCE** **1,396,933.12**

**RESTRICTED SAVINGS ACCOUNTS**

26007864	Capital Outlay General Fund	367,725.86
26007856	Emergency Fund General	8,698.78
26009175	Civil War Grant closed 3/16/15	0.00

**SEWER ACCOUNT**

Sewer	404,862.50
Depreciation Fund As of 6/30/15	226,365.00
Assigned FY 2016 Budget	<u>20,000.00</u>
	\$20,000 used for cdbg

**UNASSIGNED FUND BALANCE** **158,497.50**

**RESTRICTED SAVINGS ACCOUNTS**

26010140	Sewer Savings 2014	484,912.40
26007872	Capital Outlay Sewer Fund	220,647.02
26010090	Bond Reserve 2014	118,630.36

**CURRENT INTEREST RATE AT BANK** as of 5/17/13 0.05%

**CASH ON HAND REPORT  
TOWN OF MT. CARMEL  
AS OF 04/30/2016**

**GENERAL ACCOUNT**

General		2,954,154.26	
Restricted Police Drug Reserve Fund	as 03/31/16 Actual	17,607.56	
Restricted State Street Aid (SSA)	as 03/31/16 Actual	143,593.20	
Required Fund Balance		* 1,061,149.09	\$511,149 3 months fund balance, * \$550,000 needed to make to next year

Assigned FY2016 Budget	Retained Earnings	<u>346,953.00</u>	ord 15-431
------------------------	-------------------	-------------------	------------

**UNASSIGNED FUND BALANCE 1,384,851.41**

**RESTRICTED SAVINGS ACCOUNTS**

26007864	Capital Outlay General Fund	367,725.86
26007856	Emergency Fund General	8,698.78
26009175	Civil War Grant closed 3/16/15	0.00

**SEWER ACCOUNT**

Sewer	407,772.56	
Depreciation Fund As of 6/30/15	236,149.00	
Assigned FY 2016 Budget	<u>20,000.00</u>	\$20,000 used for cdbg

**UNASSIGNED FUND BALANCE 151,623.56**

**RESTRICTED SAVINGS ACCOUNTS**

26010140	Sewer Savings 2014	484,912.40
26007872	Capital Outlay Sewer Fund	220,647.02
26010090	Bond Reserve 2014	118,630.36

**CURRENT INTEREST RATE AT BANK as of 5/17/13 0.05%**

# RETIRE READY

TENNESSEE'S RETIREMENT PROGRAM 

A PROGRAM OF THE TENNESSEE TREASURY DEPARTMENT  
David H. Lillard, Jr., Treasurer

## Information for TCRS Employers

Thank you for participating in TCRS, and helping us create a RetireReadyTN.

Members may call RetireReadyTN for information regarding their plan, to ask about creditable service, request a benefit estimate, or request an in-person comprehensive retirement planning meeting.

**1-800-922-7772**

Members and Employers may view information available at the new (and in progress) Website:  
[RetireReadyTN@tn.gov](mailto:RetireReadyTN@tn.gov)

For Employer Reporting and Information Employers may call toll free:

**1-800-922-7772**

**Say "TCRS," then say "Finance"**

(The local number is: 615-532-6111)

### Treasury Outreach:

For information on participating in the Deferred Compensation Plan, and TNStars College Savings 529 Program.

Director	Drew Freeman Cell: (615)-806-4467 <a href="mailto:Drew.Freeman@tn.gov">Drew.Freeman@tn.gov</a>
East TN	Justin Ball Cell: (423)-356-1518 <a href="mailto:Justin.Ball@tn.gov">Justin.Ball@tn.gov</a>
Middle TN	Josh Thomas Cell: (615) 332-4149 <a href="mailto:Josh.Thomas@tn.gov">Josh.Thomas@tn.gov</a>
West TN	Tim Joyce Cell: (901) 233-4517 <a href="mailto:Tim.Joyce@tn.gov">Tim.Joyce@tn.gov</a>

**Tennessee Consolidated Retirement System  
Employer Actuarially Determined Contribution (ADC) Rate**

Department Code(s): 883.12  
MOUNT CARMEL

**Applicability**

Applicable period for this employer rate: July 1, 2016 through June 30, 2017  
Actuarial valuation date: June 30, 2015  
Actuarial experience study date: June 30, 2012

**Basis for Determining the Actuarially Determined Contribution Rate**

*Actuarial Methodology*

Actuarial cost method	Entry age normal
Accrued liability amortization method	Level dollar, closed period
Amortization period of unfunded accrued liability by tiers:	<u>Remaining period</u>
Through June 30, 2013	N/A
July 1, 2013 through June 30, 2015	N/A

*Actuarial Assumptions*

Investment rate of return	7.5%, net of investment expenses, including inflation
Salary increases	Graded salary ranges from 8.97% to 3.71% based on age, including inflation, averaging 4.25%
Inflation	3.0%
Retiree cost of living adjustments (COLAs)	2.5%, if provided
Retirement age	Pattern of retirement based on experience study
Mortality	Customized table based on actuarial experience including an adjustment for some anticipated improvement

*Asset Valuation Method*

Method	10-year smoothing within a 20% corridor to market value
June 30, 2015 smoothing adjustment	98.84% of market value

*Benefit Basis*

Base Plan Formula	1.5% formula times years of service
Employee contribution rate	0% of salary
Vesting period	5 years
Retiree COLAs	Provided, CPI based, capped at 3%

**Demographic Data**

Inactive employees or beneficiaries currently receiving benefits	5
<i>Annualized Retirement Benefit: \$26,516</i>	
Inactive employees entitled to but not yet receiving benefits	26
Active employees	<u>19</u>
<i>Annualized Salary: \$720,561</i>	
Total	50

**Employer Contribution Rate**

*Components of Employer Rate:*

Normal cost	9.40 %
Unfunded accrued liability amortization	0.00 %
Administrative cost	<u>0.17 %</u>
Total employer rate	9.57 %

**Actuarial Present Value of Benefits Summary**

Actuarial value of assets	\$ 2,362,050
Future employee contributions	0
Future employer normal cost	501,375
Unfunded accrued liability	<u>(278,868)</u>
Total	\$ 2,584,557

**Employer Contribution Rate Notification - Tennessee Consolidated Retirement System  
(TCRS)**

**Actuarial Valuation at June 30, 2015**

**Acknowledgement of employer rate effective July 1, 2016 through June 30, 2017**

Department Code: 88312  
Department Name: MOUNT CARMEL

I have read the supporting documentation and I understand the upward pressure on future employer contribution rates.

Please select one of the options below:

- Minimum Employer rate: 9.57%
- Optional: We choose to pay a higher rate of: \_\_\_\_\_

Employer Signature \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_ Phone \_\_\_\_\_ Email \_\_\_\_\_

Return to:  
By email: [TCRS.Contributions@tn.gov](mailto:TCRS.Contributions@tn.gov)  
By mail: TCRS, 502 Deaderick St., Nashville, TN 37243



STATE OF TENNESSEE, TREASURY DEPARTMENT  
TENNESSEE CONSOLIDATED RETIREMENT SYSTEM  
15<sup>th</sup> FLOOR ANDREW JACKSON BUILDING  
502 DEADERICK STREET  
NASHVILLE, TENNESSEE 37243-0201

DAVID H. LILLARD, JR.  
STATE TREASURER

JILL BACHUS  
DIRECTOR

April 11, 2016

Dear TCRS Employer:

The actuarial valuation at June 30, 2015 is complete. Attached is an actuarial valuation report that reflects your employer contribution rate for the one year period July 1, 2016 through June 30, 2017. This report reflects the minimum employer rate that must be paid. **We encourage you to consider electing to pay a higher rate to protect against upward pressure on employer rates in the future.**

Since TCRS is now performing annual actuarial valuations, the next actuarial valuation report will be performed at June 30, 2016 that will establish the employer rate for the period July 1, 2017 through June 30, 2018. TCRS follows best practices set by the accounting industry and we will now conduct actuarial valuations to set employer rates on an annual basis. Please note that conducting annual valuations will result in changes in rates year-over-year.

Also attached is important information about the future funding of pension benefits you need to consider. **Please read carefully before electing an option below.**

Please acknowledge receipt of this employer contribution rate notification by completing the attached certification page and returning to TCRS. If you have any questions about your rate, please call Mary Collins, CPA at (615) 770-1744 or Jamie Wayman, CPA, CEBS at (615) 253-3847.

Sincerely,

Jill Bachus, CPA  
Director of TCRS

Enclosed Attachment

## **Important Consideration Regarding Financing Retirement Obligations Tennessee Consolidated Retirement System (TCRS)**

### **General Information**

Funding of retirement obligations is a national item of interest given the generally poor funded status of public pension plans, the high pension cost for some public entities, and the bankruptcy of a few municipalities. Fortunately, TCRS is one of the strongest funded plans in the nation. The pension plans for most employers participating in TCRS are well funded. However, that does not mean that there will not be challenges prospectively regarding the financing of retirement benefits. Two specific items of concern are investment challenges and continued improvement in mortality. In addition, there are unique challenges for smaller employers. Accordingly, there is a potential for upward pressure on employer contribution rates in the future. Your governmental entity needs to prepare for such possibility.

Specific funded status information for each participating employer will be provided in May of this year. The financial information will be pursuant to GASB 68 and will be in the same format as last year. However, that information only provides the funded status at a point in time and does not give an indication of future challenges relative to employer payments toward pension cost. This document is intended to address factors that may potentially increase employer contribution rates.

### **Potential Impact of the Financial Marketplace**

Investing retirement plan assets greatly impacts the funded status of a plan and the employer contribution rates. Historically, investment earnings represent more than 60% of the revenue to finance retirement benefits. In determining employer contribution rates, the actuarial calculations assume a long-term annualized rate of return of 7.5%. As can be the case with any long-term expected return, there can be periods in the near term that does not meet the 7.5% expectation. The current low interest rate environment makes the 7.5% assumption more difficult to attain in the near term.

The year-to-date investment returns are approximately flat at 0%. It is unlikely that the 7.5% return will be attained by the June 30 fiscal year end. Thus, this will be another factor that will put upward pressure on employer contribution rates. Additionally, investment returns for fiscal year ending June 30, 2015 were 3.3%. Again this is less than the 7.5% assumption. You should know that even with no other factors that this memo addresses, the investment returns alone will put substantial upward pressure on employer contribution rates in the future. Recent TCRS returns are attached.

### **Potential Impact due to Improving Mortality**

As people continue the pattern of living longer due to improving medical treatments and more knowledge about how to live healthier, the result is that retirement benefits are paid longer. Paying retirement benefits for a longer period of time than assumed increases the employer contribution rate.

The TCRS actuarial calculations use mortality assumptions that equates to the current pattern of mortality plus some, but not all, of the expected improvement.

### **Other Actuarial Assumptions**

While investment earnings and mortality can impact employer contribution rates to a great degree, other actuarial assumptions impact rates. Employer turnover, salary, early/late retirement and cost of living adjustments are all assumptions that can have positive and/or negative impacts to employer contribution rates.

### **Impact for Employers with few Employees**

There can be greater volatility in the employer contribution rate for employers with few employees. Employers with less than 100 employees can expect to realize volatility in the employer contribution rate each actuarial valuation.

### **Consider paying more than the Minimum Employer Contribution Rate**

Understanding that even small percentage changes to governing body budgets can cause great impact to community's fiscal priorities, TCRS aims to protect entities from potential extreme volatility. TCRS strongly encourages a proactive approach to funding pension obligations. As you review your employer contribution rates for this year, we strongly encourage you to adopt an employer rate that is higher than the minimum amount. Options to consider include:

- If your new employer rate is lower, consider staying at the same level you are at now
- If your employer rate is less than 2%, consider paying at least 2% or more
- If you have a relatively low employer rate, consider paying more than the minimum required rate
- If your rate is increasing, consider future budget years and weigh your options for paying more now

By paying more into TCRS, you help mitigate the potential upward pressure of increasing employer contributions in future years. Moreover, you reduce any net pension liability that will be reflected as debt in your financial statements.

TCRS wants to help you understand the rate that is best for you and your budget being mindful that the upward pressure on rates for the next annual valuation period is very strong. Any additional contributions that can be made will help offset increases in future years.

Again, TCRS is one of the best funded plans in the nation because of its prudent financial management and the prudent financial management of all of our members. We welcome the opportunity to work with you to continue to provide retirement for Tennesseans.

**What other options are available?**

We encourage you to actively discuss with us all aspects of your retirement program. There are alternative plan provisions that would assist with future retirement cost and the long term impact could be significant.

Please reach out to the following employees for assistance if you want to discuss your employer contribution rate and other options.

**Tennessee Treasury Outreach Team**

Drew Freeman, Director

Cell: (615)-806-4467

[Drew.Freeman@tn.gov](mailto:Drew.Freeman@tn.gov)

East TN Representative: Justin Ball

Cell: (423)-356-1518

[Justin.Ball@tn.gov](mailto:Justin.Ball@tn.gov)

Middle TN Representative: Josh Thomas

Cell: (615) 332-4149

[Josh.Thomas@tn.gov](mailto:Josh.Thomas@tn.gov)

West TN Representative: Tim Joyce

Cell: (901) 233-4517

[Tim.Joyce@tn.gov](mailto:Tim.Joyce@tn.gov)

Tennessee Consolidated Retirement System  
Investment Returns  
June 30, 2015 Actuarial Valuation

<u>Fiscal Year</u>	<u>Investment Rate of Return</u>
2015	3.33%
2014	16.65%
2013	9.92%
2012	5.61%
2011	19.59%
2010	10.24%
2009	-15.27%
2008	-1.20%
2007	13.15%
2006	6.94%
2005	7.26%
2004	9.32%
2003	4.90%
2002	-1.92%
2001	-1.57%
2000	7.91%

**Presentation**  
**“Legacies of our Grandmothers, Early Tennessee Women”\***  
Published by the Tennessee Daughters of the American Revolution  
At the Mount Carmel Board of Mayor and Aldermen meeting  
May 24, 2016  
6:30 P.M.

**Presenters:**

Frank and Leota Bennett of Mount Carmel  
Mary Addington, Regent Long Island DAR Chapter  
Sue Ramey Jarrett, member Long Island Chapter DAR

Phillip Holt, Chairman of the Mount Carmel Library Board of Directors accepting the two volumes for the Mount Carmel Library, Mount Carmel, TN.

A two volume set of “Legacies of our Grandmothers, Early Tennessee Women”\* is being presented to the Mount Carmel Library, Mount Carmel, TN by Frank and Leota Mac Trapp Bennett, residents of Mount Carmel, TN and the Long Island Chapter Daughters of the American Revolution by Regent Mary Addington and member Sue Ramey Jarrett.

The two volume set of books contains 265 stories. 42 of these stories were written by Leota Bennett. Ten (10) of the stories are of historical interest to Tennessee. They include:

The three wives of Governor Joseph McMinn:

Hannah Anna Cooper McMinn – she lived and died in Mount Carmel  
Rebecca Kincaid McMinn – lived in Mount Carmel died in Rogersville  
Nancy Glasgow Williams McMinn Anderson – traveled through but did not live in Hawkins County. She did live in Roane and Davidson Counties.

Rebecca Hawkins Crockett – mother of Congressman and Frontiersman

David “Davy” Crockett

Elizabeth Hedge Crockett – Grandmother of Congressman and Frontiersman

David “Davy” Crockett

Elizabeth Patton Crockett – Second wife of Congressman and Frontiersman

David “Davy” Crockett

Sarah Hawkins Sevier – First wife of Governor John Sevier and probably sister of Rebecca Hawkins Crockett

Arabella Good Cunyningham – an early founder of Holston Methodism in TN

Elizabeth Glasgow Martin Donelson – widow of Stokely Donelson

Talihina Diane Rogers Gentry Houston McGrady – 2<sup>nd</sup> wife of Governor of Tennessee and Texas Sam Houston

Leota Mac Trapp Bennett, Long Island Chapter TSDAR was also a member of the TN DAR Book committee that compiled the two volumes - see Vol. I, p. v, x.

(Personal note: Frank and Leota Bennett are both graduates of Tenn. Tech and have continuing education classes with East Tennessee State University.)

**\*STATE REGENT'S PROJECT - 2013-2016**

Modified from the Tennessee Daughters of the American Revolution web site:

<http://www.tndar.org/members/srproject.htm>

Perhaps the most exciting endeavor of the State Regent Sarah Thomas Administration is be the 2013-2016 State Regent's Book Project - a tribute to Tennessee women and our heritage.

Many TSDAR members have female ancestors who lived in the Tennessee area during the 1700 to 1850 period before consistent records were kept, especially for women. Often there were few, if any, legal or written documents to give us a glimpse into the lives of the female side of our families...fifty percent of our lineage!!!

Because DAR membership inherently encourages an interest in history, genealogy, and family heritage, many of our members have already researched their family looking for Revolutionary Ancestors (and others) who settled in Tennessee. They have collections of stories, found many elusive records, and have files of data which may be used to compile histories of their families. Many of these members have shared their research with us to create a book of the women who were in Tennessee prior to 1850.

Our book, *Legacies of our Great Grand Mothers - Early Tennessee Women*, is a documented history of these women who lived in the Tennessee area prior to 1850. Sketches for each woman includes a narrative story of her life and family, followed by a genealogical chart with data on the woman, her parents and siblings, and her spouse and children. What a wonderful collection of interesting stories AND proven genealogical data on our female ancestors and their families!

The goal was to have a minimum of one sketch submitted by each TSDAR chapter; but many more than that were submitted. The two volume set of books contain 265 stories and was published in August 2015.

## Legacies of our Great Grandmothers - Early TN Women

Tennessee Society Daughters of the American Revolution

State Regent's Project 2013-2016

National Society Daughters of the American Revolution

Published Tennessee Daughters of the American Revolution

Mounteagle, Tennessee

August 2015

Stories written by Leota Mac Trapp Bennett, Long Island Chapter TSDAR (Vol. I p. v, x)

### **Volume I Stories**

Page #	Woman in Story
27	Ballew Hembree, Nancy
51	Bennett Watson, Sabra Jane
85	Bogart Wilson, Lucinda
169	Cline Morgan, Susannah Susan
191	Coleman Rowe, Martha
195	Cooper McMinn, Hannah Anna*
215	Dawn Wilson Delozier, Margaret Peggy
229	Dodson Trapp, Nancy
237	Doss Terry, Mariah Mary
255	Duncan Bogart, Elizabeth
259	Eblen Johnston, Keziah
319	Flowers Doss, Mary Polly
345	Glasgow Martin Donelson Elizabeth*
351	Glasgow Williams McMinn, Nancy Anderson*
361	Good Cunningham, Arabella*
369	Graham Sehorn Walker, Mary Polly
383	Greer Jordan, Grizzally Grace
395	Handy Turnley, Mary
413	Hawkins Crockett, Rebecca*
419	Hawkins Sevier, Sarah*
451	Hedge Crockett, Elizabeth*
519	Huffaker Pickle, Catherine
523	Hunt Shipley, Hannah
561	Jordan Morgan, Mary Ann
579	Kincaid McMinn, Rebecca*
591	Ladd Johnston, Mary Ann Maggie

### **Volume II Stories**

Page #	Woman in Story
669	McGinnis Trapp, Susan
693	Melton Hembree, Sarah Elizabeth
733	Mountcastle Ladd, Martha Elizabeth
805	Patton Patton Crockett, Elizabeth*
897	Rogers Gentry Houston McGrady, Tiana / Talihina*
901	Romine Turner, Emily Jane
905	Rowe Wilson, Sarah
955	Shelton Aslinger, Vina
991	Smith Watson, Lucy
1037	Tarr/Darr Verble, Susannah
1075	Turner Terry, Harriett Caroline
1079	Turnley Graham, Elizabeth
1089	Verble Walker, Clementine
1097	Vittito Jones, Jane
1105	Walker Carter, Elinor
1211	Woody Bogart, Mary Ann

\* Women of significant Historical importance to Tennessee History before 1850 family written by Leota Mac Trapp Bennett who are of historical importance.

Other stories submitted then combined with other stories by the editors:

669	Elizabeth Hayes McGinnis
1097	Dicy Sara Jane Jones Bennett Johns Shropshire
1076	Martha Caroline Terry Trapp
901 & 1075	Amanda Virginia Turner