City Of

LAKELAND

Tennessee

Fiscal Year 2022
Annual Budget

City of Lakeland

Annual Budget – Work Session Review – Fiscal Year 2022
Board Summary

March 19, 2021

This document provides a detailed look at the staff-prepared budget by City fund to serve as the starting point for the Budget Work Session on March 30, 2021. It does not include funds of the Lakeland School System, which are provided for consolidation into the overall City budget document in April.

Included behind the Board Summary are summary schedules and detailed line-item schedules for each City fund. Included in the Board Summary are explanations of the key changes or components of this proposed annual budget, with reference to changes made by staff since the initial draft provided to the Board on February 19, 2021.

Vision Statements and Goals

In the Government Finance Officers Association ("GFOA") review of the City's Fiscal Year 2021 Annual Budget, one of the few comments for improvement was related to including specific goals in the Annual Budget document. The Board of Commissioners has made significant efforts to do so in anticipation of this Fiscal Year 2022 Annual Budget through their work session on February 6, 2021. The priorities and goals identified in that work session are listed below for the Board's review, as they will be correlated to the City's existing Vision Statements and included in the Annual Budget document. This enables the Board to provide any needed direction, changes, or updates prior to the first reading of the full budget document in May 2021.

Vision Statements (unmodified from the Fiscal Year 2021 Annual Budget)

Vision Statement 1:	Create a positive business climate to encourage business development
Vision Statement 2:	Create a positive residential environment to encourage residential development
Vision Statement 3:	Provide an excellent quality of life for our citizens
Vision Statement 4:	Plan and provide adequate infrastructure to accommodate and encourage business and residential growth
Vision Statement 5:	Encourage a greater sense of community for Lakeland citizens and businesses

Priorities and Goals

In February 2021, the Board of Commissioners met in a strategic planning workshop that identified the Board's short- and long-term goals for the City of Lakeland. This strategic planning session resulted in the following five priorities, which heavily influenced the development of this Annual Budget.

1. **Update Lakeland's land development regulations and comprehensive plan**
2. **Create and expand Parks and Recreation facilities and services**
3. **Focus upon economic development**

4. **Develop a communications strategy for consistent and timely distribution of information to citizens**
5. **Focus upon infrastructure improvements, including roads and wastewater systems**

Priority 1 – Land Development Regulations and Comprehensive Plan

Goal

- Updated comprehensive plan and land development regulations to clarify and facilitate smart growth

Strategy and Implementation

- Identify a local oversight team to review and select qualified consultant(s) to perform review and update of the land development regulations and comprehensive plan
- Appropriate funds in the Annual Budget for fiscal years 2022 and 2023 for related consultant expenditures

Related Vision Statements

- Vision Statements 1 and 3

Priority 2 – Parks and Recreation Facilities and Services

Goals

- Complete the Memphis-Arlington recreation complex phase 1
- Update City-wide parks and recreation master plan

Strategy and Implementation

- Empower Parks and Recreation Board to complete and update a five-year capital improvement projects plan
- Appropriate funds in the Annual Budget for fiscal year 2022 for the completion of phase 1
- Include estimated expenditures for five-year capital improvement projects plan related to parks and recreation in the long-term financial plan of the General Fund
- Appropriate funds for the City-wide Parks and Recreation master plan

Related Vision Statements

- Vision Statements 2, 3, 4, and 5

Priority 3 – Economic Development

Goals

- Increase retail and commercial development in the City of Lakeland
- Improve marketing and branding of the City of Lakeland as a sought-after municipality for potential retail and commercial development

Strategy and Implementation

- Continue to partner and collaborate with the Lakeland Chamber of Commerce
- Partner with established development brokers to effectively market the City to potential investors
- Review and update the Economic Development Commission marketing plan
- Research existing and potential data-driven metrics for use in the overall marketing plan

Related Vision Statements

- Vision Statements 1, 4, and 5

Priority 4 – Communications Strategy

Goal

- Provide consistent and timely information to residents and businesses

Strategy and Implementation

- Update our existing communications channels in conjunction with a communications and marketing consultant
- Appropriate funds in the Annual Budget for fiscal year 2022 for the consultant referenced above
- Utilize the Community Advisory Board to further the communications strategy of the City

Related Vision Statements

- Vision Statements 3 and 5

Priority 5 – Infrastructure Improvements

Goals

- Protect scenic corridors within the City of Lakeland
- Improve transportation and the quality of roadways within Lakeland
- Invest in continued sewer improvements to further sustain and promote economic growth

Strategy and Implementation

- Undertake transportation plan update and appropriate funds in the Annual Budget for fiscal year 2022 to cover related project expenditures
- Ensure appropriate sewer plant staffing related to the acquisition of additional sewer assets in fiscal year 2021
- Appropriate additional paving and related costs in the Street Aid fund for fiscal year 2022
- Continue to fund the design and initial construction costs of the New Canada Road capital project

Related Vision Statements

- Vision Statements 1, 2, 3, and 4

Highlights of Fiscal Year 2022 Annual Budget

Changes from the initial budget document provided in February are in red below.
Any funding or expenditures related to the American Rescue Plan Act of 2021 are not reflected in this budget.

Personnel Costs and Changes

- Budget estimates employee benefits to increase up to 5% (5% increase in vision and dental benefits provided to employees; no increase in medical plan costs – February document projected 5% in all categories)
- Budget estimates comparable bonus payments and cost-of-living/merit increases to FY21
    - Bonuses of $1200/$600 per employee
    - COLA adjustment of 3%
    - Merit pool of 1% of total gross wages
    - These items may require update or review upon completion of the Compensation and Classification Plan review approved by the Board in March 2021
- Personnel Additions:
    - GIS and IS Intern
    - Two (2) additional FTE's in Public Works Department
    - Two (2) additional FTE's in Wastewater Department

General Fund

Revenues

- Property Taxes - $4,650,044, no change from 2.19.21
    - Based on an estimate of the Board of Equalization's impending rate (estimate of $1.05 per $100 assessed value utilized)
    - Implements changes from ORD 21—287
    - Results in increase of $87.6K or 1.92%
- Local Sales Taxes - $2,636,377, no change from 2.19.21
    - Local sales taxes include local option sales taxes, that have seen growth of nearly 26% on average in the past 18 months
    - The increase above does not include new developments, TLD and LC
    - Phase 1 of both TLD and LC are factored into the increase for FY22
    - Results are an increase of $751K or nearly 40%
- Intergovernmental - $1,470,458, no change from 2.19.21
    - Primary drivers of downward trend in revenues is the loss of the State Excise tax, and decreases in the TVA Payment in Lieu of Taxes
- Licenses and Permits - $254,720, no change from 2.19.21
    - Estimates are based on anticipated development related permits and fees
    - Decrease of $42K or 14% from estimated FY21 due to conservative estimates of building permits and developments

General Fund (Continued)

Revenues (Continued)

- Charges for Services - $334,000, no change from 2.19.21
  - Similar approaches, estimates, and planned reduction to Licenses and Permits
- Grants - $12,005,000, reduced from $14,325,000 due to expected timing of underlying expenditures (New Canada Road)
  - Grants fluctuate greatly from year to year depending upon the grant-funded projects
  - Included in FY22 budget is $14M of New Canada Rd project 80% grant funding
- Interest and Other Income - $24,824, no change from 2.19.21
  - Nominal changes

Expenditures

- General Government - $2,034,250, reduced since 2.19.21
  - Increased budget of $114K or 6% due to:
    - Ambulance service fees increase of $65K – *initial budget assumes City absorbs this fee increase completely; if the Board decides to pass along a portion of the Ambulance fee increase to citizens, this amount would change*
    - Consolidation of software licensing, computer hardware, and software implementation fees into the IS (GIS and Information Services) function
    - Reduction since February due to 1) confirmation of no increase in medical plan costs and 2) clarification of estimates for ongoing software costs
- Community Development - $817,215, reduced since 2.19.21
  - Increased budget of $163K or 25% due to:
    - Estimated budget of $150K for FY22 estimated portion of total $300K LDR/Code review
    - Reduction since February due to confirmation of no increase in medical plan costs and other minor changes
- Public Works - $648,527, reduced since 2.19.21
  - Increased budget of $67K or 12% due to:
    - Addition of 2 FTE positions in Public Works and increased employee benefits based on staff selections of medical coverage
    - Other changes are nominal
    - Reduction since February due to confirmation of no increase in medical plan costs and other minor changes
- Parks and Recreation - $834,323, reduced since 2.19.21
  - Increased budget of $144K or 21% due to:
    - Full year of additional Recreation Supervisor and associated benefits

General Fund (Continued)

Expenditures (Continued)

        - Inclusion of Parks Maintenance Techs in the Parks and Recreation budget for FY22 (were in Public Works budget for FY21)
        - Reduction since February due to confirmation of no increase in medical plan costs and other minor changes

- Capital Outlay - $16,856,000, reduced since 2.19.21
    - Includes $80,000 of General Government capital outlays related to ADA access improvements, and refurbishing of the former public works area in City Hall
    - Includes two additional vehicle purchases for Engineering and Inspection, respectively
    - Includes estimated $14.6M (reduced from $17.6M due to project timing) of New Canada Rd spending, which is 80% grant funded
    - Includes estimated $1.77M of spend on Athletic Complex (carried over from FY21 budget and using Assigned Fund Balance)
        - Finance Director proposes that unspent budget from FY21 for combination of Memphis-Arlington Athletic Complex and Hwy 70 Athletic Fields be rolled into Assigned Fund Balance as of 6.30.2021 for use in FY22 above
    - Includes additional $341K of Park Development
        - Citywide Parks Master Plan $100k, New Christmas Tree for IH $5k, Mower & trailer $15k, IH Parking Lot ADA Improvements $15k, New Parks Maintenance Ranger $30k, Engineering for IH Pavilion Access $20k, Engineering for Memphis-Arlington Athletic Complex Phase II $15k
        - Park development expenditures are “spent” from Committed/Assigned Fund Balance from fees such as park development fees received in prior fiscal years – meaning, this amount does not use current year resources

Other Financing Sources (Uses) – Net $7,003,485, increased from 2.19.21

- Debt issuance - $13.5M interim financing proceeds and $2.9M USDA loan proceeds for the New Canada Rd project (reduction from original $25M interim proceeds only)
- Transfer in – from LSS for the $700k MOU related to 2019 BAN Interest, and remainder for half of the Single Audit fee
- Transfers out – primarily related to
    - Street Fund - $2.2M to fund the budget
    - LSS - $671K for maintenance of effort
    - Debt Service - $7.3M – see discussion of Debt Service Fund below

General Fund (Continued)

Bottom Line (Fund Balances)

- Restricted fund balance will increase $8.1M due to unspent interim financing proceeds
- Committed and Assigned Fund balance will decrease approx. $1.6M due primarily to use of assigned fund balance from 2021 for the Athletic Complex capital projects
- Unassigned Fund balance will increase $654K, an increase since 2.19.21 (keeping in mind that Board initiatives and implementation of a new Compensation and Classification Plan may further reduce this figure)

State Street Aid Fund

Revenues

- Intergovernmental - $436,320, no change since 2.19.21
    - Motor vehicle/fuel taxes, which dropped by approximately 10% for FY21, are estimated to recover slightly for FY22 due to more anticipated travel post-Pandemic
- Federal, State, and Local Grants - $306,628, no change since 2.19.21
    - As the City Manager communicated to the Board in February, the State of TN has proposed an appropriation that can be used for, among other things, paving projects – therefore the entire estimated Lakeland appropriation is applied to this fund to cover additional planned paving expenditures

Expenditures

- Current expenditures - $2,556,835, reduced since 2.19.21
    - Includes $1.9M of planned contracted paving budgeted for FY22, and additional reclamation, patching, etc.
    - Reduction since February due to confirmation of no increase in medical plan costs and other minor changes
- Capital Outlays - $640,000, no change since 2.19.21
    - Includes additional heavy equipment such as hot box, additional paving vehicles, swap loader, etc.
    - Building improvements includes fencing, access road, covered parking areas, etc for the Public Works building to accommodate paving equipment needs
    - Increase of $50K for public works building network security, access control, cameras, and alarm

Other Financing Sources - $2,173,434, reduced since 2.19.21 due to above notes

- Transfers in from General Fund are required to cover the additional paving/streets expenditures not covered by the revenue sources from the State of Tennessee

State Street Aid Fund (Continued)

Bottom Line (Fund Balances)

- Fund is expected to utilize prior year fund balance as a means of reducing the required transfers from the General Fund

Stormwater Fund

Revenues - $198,566, no change from 2.19.21

- Drainage/stormwater fees are expected to remain consistent with FY22
- Stormwater fines are sporadic and therefore not budgeted

Expenditures - $224,032, reduced since 2.19.21

- Current expenditures are consistent with FY21
- Capital Outlays are anticipated to be minimal (drainage improvements) to manage the fund within its sources and available fund balance without requiring transfers in from the General Fund
- Reduction due to decrease in medical plan cost estimates

Bottom Line (Fund Balances)

- Fund is expected to utilize $25K of prior year fund balance due to needed capital outlays, which is an acceptable use of fund balance

Solid Waste Fund

Revenues - $1,321,944, no change from 2.19.21

- Fee revenues are consistent with trends, and grant revenues are not expected to repeat (CARES Act Grant)

Expenditures - $1,287,131, slight reduction since 2.19.21

- Reduction in expenditures (from FY21) is primarily related to the non-recurring nature of the additional expenditures incurred in FY21 related to the COVID-19 pandemic
- Capital outlays are not planned for this fund as a means of preserving fund balance
    - *These capital items are often shared costs between the SW Fund and the General Fund. To the extent needed, costs will be incurred by other funds in FY22.*
- Reduction due to decrease in medical plan cost estimates

Bottom Line (Fund Balances)

- Fund is expected to generate an additional $34K of fund balance

Debt Service Fund

Expenditures - $7,279,401, significant reduction since 2.19.21

- Debt Service Fund expenditures are based on the related amortization schedules of the various loans outstanding repaid through this fund
- For FY22 the biggest changes are related to:
  - Repayment of the principal/interest on the USDA refunding loans (refinance of the 2015 CON)
  - Repayment of principal on the $13.5M (reduced from $25M) interim financing loan (see General Fund) with the reimbursements received from TDOT for the New Canada Road project of $5.4M
  - Anticipated costs of issuance on the interim financing based on prior City experience

Other Financing Sources

- The total expenditures of the debt service fund are financed through transfers from the General Fund

Bottom Line (Fund Balances)

- Balanced budget – no addition to or use of fund balance
- At the end of the fiscal year, this budget would leave $8.1M of principal loan balance on the interim financing of the New Canada Road project
  - This results in the $8.1M of restricted fund balance in the General Fund

Sewer Fund

Operating Revenues - $2,207,056, no change from 2.19.21

- City of Memphis sewer assets to be acquired will generate approximately another 1,000 customers at $14 monthly; this combined with the trend of residential sewer fees results in the budgeted fees increase of 13%
- Connection charges are based on anticipated developments in FY22

Operating Expenses - $1,424,010, reduction since 2.19.21

- Personnel costs expected to increase due to the addition of two (2) FTE's related to acquisition of City of Memphis assets and increased workload
- Sewer administrative expenses increase of $21K related to plumbing work needed in the wastewater lab
- Reduction due to decrease in medical plan cost estimates

Nonoperating Revenues and Expenses – Net $154,890, no change from 2.19.21

- These are based on trends, reduced interest rates on cash balances and CD's, and the planned additional interest expense related to the State Revolving Fund loan (SRF) for the capital outlays noted below

Capital Contributions – Development - $560,069, no change from 2.19.21

- These are non-cash revenues related to the value of developer contributions (sewer infrastructure) donated at the completion of development projects, and is estimated based on the anticipated timing of the related developments

Sewer Fund (Continued)

Other Financial Information

- This section attempts to reconcile the Enterprise fund accounting to what the Board would typically see in the standard fund accounting for the other funds
- Capital outlays are primarily planned for the Clear Creek Interceptor, which is 100% funded by SRF loan funds ($5M)
    - Other capital outlays – two additional vehicles, sludge removal, manhole rehabilitation etc
- Principal repayments in this section represent payments on the existing TLDA loan
- The net "use of cash estimate" is $120K (the original estimate had an incorrect formula) – this use of cash is acceptable as it is for capital outlays

GENERAL FUND

	ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
Revenues					
Property taxes	$ 4,437,633	$ 4,418,877	$ 4,562,475	$ 4,562,475	$ 4,650,044
Local sales taxes	1,614,229	1,806,536	1,885,399	1,885,399	2,636,377
Intergovernmental	1,571,493	1,553,235	1,530,600	1,530,600	1,470,458
Licenses and permits	184,505	394,845	258,819	296,641	254,720
Charges for services	244,030	318,728	326,580	381,117	334,000
Federal, state, and local grants	232,711	458,775	2,240,438	3,723,208	12,005,000
Interest income	18,400	22,337	27,000	9,900	12,324
Other income	42,995	57,029	15,000	15,000	12,500
Total revenues	8,345,996	9,030,362	10,846,311	12,404,340	21,375,423
Expenditures					
Current					
General government	1,374,835	1,482,030	1,713,917	1,919,812	2,034,250
Community development	602,263	503,098	645,853	654,201	817,215
Public works	401,566	528,174	571,509	581,072	648,527
Parks and recreation	542,466	441,499	680,337	690,526	834,323
Capital outlays	351,554	1,006,505	4,623,000	4,244,883	16,856,000
Total expenditures	3,272,684	3,961,306	8,234,616	8,090,494	21,190,315
Excess (deficiency) of revenues over (under) expenditures	5,073,312	5,069,056	2,611,695	4,313,846	185,108
Other Financing Sources (Uses)					
Issuance of debt	364,001	43,500,000	-	14,794,500	16,420,000
Transfers in from other funds	-	730,923	706,250	706,250	707,100
Transfers out	(3,827,085)	(47,550,469)	(5,130,292)	(22,083,926)	(10,123,615)
Total other financing sources (uses)	(3,463,084)	(3,319,546)	(4,424,042)	(6,583,176)	7,003,485
Net change in fund balance	$ 1,610,228	$ 1,749,510	$ (1,812,347)	$ (2,269,330)	$ 7,188,593

State Street Aid

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
Revenues					
Intergovernmental	$ 438,663	$ 446,301	$ 464,700	$ 418,230	$ 436,320
Federal, state, and local grants	9,235	-	-	-	306,628
Interest income	-	-	-	-	-
Total revenues	447,898	446,301	464,700	418,230	742,948
Expenditures					
Current					
Public works	1,445,067	860,128	1,157,348	2,168,971	2,556,835
Capital outlays	45,841	90,816	307,825	362,618	640,000
Total expenditures	1,490,908	950,944	1,465,173	2,531,589	3,196,835
Excess (deficiency) of revenues over (under) expenditures	(1,043,010)	(504,643)	(1,000,473)	(2,113,359)	(2,453,887)
Other Financing Sources (Uses)					
Transfers in from other funds	670,804	498,971	986,604	2,099,490	2,173,434
Total other financing sources (uses)	670,804	498,971	986,604	2,099,490	2,173,434
Net change in fund balance	$ (372,206)	$ (5,672)	$ (13,869)	$ (13,869)	$ (280,453)

Storm Water Fund

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
Revenues					
Charges for services	$ 191,663	$ 191,099	$ 197,000	$ 220,400	$ 198,566
Interest income	-	-	-	-	-
Total revenues	191,663	191,099	197,000	220,400	198,566
Expenditures					
Current					
Public works	47,967	57,200	72,381	72,381	74,032
Capital outlays	214,160	109,643	200,000	445,000	150,000
Total expenditures	262,127	166,843	272,381	517,381	224,032
Net change in fund balance	$ (70,464)	$ 24,256	$ (75,381)	$ (51,981)	$ (25,466)

Solid Waste Fund

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2018-2019	**FY2019-2020**	**FY2020-2021**	**FY2020-2021**	**FY2021-2022**
Revenues					
Charges for services	$ 1,258,728	$ 1,274,175	$ 1,311,954	$ 1,311,954	$ 1,321,944
Interest income	-	-	-	-	-
Total revenues	1,258,728	1,274,200	1,311,954	1,483,526	1,321,944
Expenditures					
Current					
Public works	1,164,456	1,323,271	1,275,613	1,483,061	1,287,131
Capital outlays	-	435,086	190,000	248,393	-
Total expenditures	1,164,456	1,758,357	1,465,613	1,731,454	1,287,131
Net change in fund balance	$ 94,272	$ (484,157)	$ (153,659)	$ (247,928)	$ 34,813

Debt Service Fund

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
Revenues					
Interest income	$ 78	$ 21	$ -	$ -	$ -
Total revenues	78	21	-	-	-
Expenditures					
Debt Service					
Principal	1,884,128	1,986,833	2,085,660	17,420,660	5,980,621
Interest and fiscal charges	913,028	1,364,927	1,498,673	1,464,071	1,298,780
Total expenditures	2,797,156	3,351,760	3,584,333	18,884,731	7,279,401
Excess (deficiency) of revenues over (under) expenditures	(2,797,078)	(3,351,739)	(3,584,333)	(18,884,731)	(7,279,401)
Other Financing Sources (Uses)					
Transfers in from other funds	2,626,131	3,271,435	3,584,333	18,884,731	7,279,401
Total other financing sources (uses)	2,626,131	3,271,435	3,584,333	18,884,731	7,279,401
Net change in fund balance	$ (170,947)	$ (80,304)	$ -	$ -	$ -

Sewer Fund

	ACTUAL		PLAN	ESTIMATED	PLAN
	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
Operating Revenues					
Charges for Services					
Sewer service fees	$ 1,439,376	$ 1,487,040	$ 1,537,200	$ 1,537,200	$ 1,742,376
Service connection fees	135,250	809,387	407,900	407,900	464,680
Total operating revenues	1,574,626	2,296,427	1,945,100	1,945,100	2,207,056
Operating Expenses					
Personnel costs	224,218	302,872	357,044	357,044	491,210
Sewer system administration	441,765	519,597	397,600	401,364	422,800
Depreciation expense	501,043	505,669	510,000	510,000	510,000
Equipment	82,016	-	-	-	-
Total operating expenses	1,249,042	1,328,138	1,264,644	1,268,408	1,424,010
Operating income (loss)	325,584	968,289	680,456	676,692	783,046
Nonoperating Revenues (Expenses)					
Interest income	12,785	14,189	20,000	20,000	5,110
Interest and fiscal charges	(113,557)	(83,687)	(145,000)	(141,644)	(160,000)
Net nonoperating revenues (expenses)	(100,772)	(69,498)	(125,000)	(121,644)	(154,890)
Capital contributions - development	852,593	41,709	653,847	93,778	560,069
Change in net position	$ 1,077,405	$ 940,500	$ 1,209,303	$ 648,826	$ 1,188,225
Other Financial Information:					
Capital additions	$ 231,379	$ 419,885	$ 6,000,000	$ 3,000,000	$ 5,670,000
Long-term debt repayment	$ 544,000	$ 544,000	$ 565,000	$ 565,000	$ 588,000
Debt proceeds	$ -	$ -	$ 5,000,000	$ 2,000,000	$ 5,000,000
Addition to (use of) cash estimate	$ 32,492	$ 440,575	$ (499,544)	$ (499,952)	$ (119,844)

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES						
Property Taxes						
110 R 31111 000 000 00000 000	Real Property Taxes (Current)	$ 1,524,403	$ 1,499,373	$ 1,571,456	$ 3,585,711	$ 2,900,508
110 R 31112 000 000 00000 000	Personal Property Taxes (Current)	17,787	13,123	29,356	29,356	40,302
110 R 31113 000 000 00000 000	Property Tax - Schools	538,370	539,397	549,405	549,405	661,894
110 R 31114 000 000 00000 000	Utility Tax (TPSC)	6,342	7,410	8,050	8,050	8,292
110 R 31115 000 000 00000 000	School Property Tax Reserves	358,914	359,310	366,063	366,063	441,087
110 R 31116 000 000 00000 000	Delinquent Property Tax	8,609	10,821	12,980	12,980	13,237
110 R 31117 000 000 00000 000	Property Tax Penalty & Interest	9,184	12,375	10,910	10,910	11,126
110 R 31118 000 000 00000 000	Special Property Tax - School	1,974,024	1,977,068	2,014,255	-	573,598
Total property taxes		4,437,633	4,418,877	4,562,475	4,562,475	4,650,044
Local Sales Taxes						
110 R 31600 000 000 00000 000	Local Option Sales Tax	835,377	981,036	1,029,548	1,029,548	1,552,093
110 R 31610 000 000 00000 000	Local Sales Tax - Schools	367,118	431,188	436,930	436,930	682,109
110 R 31700 000 000 00000 000	Wholesaler Beer Taxes	89,181	93,020	89,821	89,821	106,201
110 R 31720 000 000 00000 000	Wholesale Liquor Tax	2,163	3,005	3,000	3,000	4,000
110 R 31800 000 000 00000 000	Business Taxes	89,615	87,299	92,000	92,000	92,000
110 R 31801 000 000 00000 000	Telecom Sales City	4,636	4,899	4,700	4,700	5,300
110 R 31912 000 000 00000 000	Cable Franchise (5%)	146,755	145,020	150,400	150,400	143,800
110 R 31920 000 000 00000 000	Room Occupancy Tax	79,384	61,069	79,000	79,000	50,874
Total local sales taxes		1,614,229	1,806,536	1,885,399	1,885,399	2,636,377
Intergovernmental						
110 R 33320 000 000 00000 000	TVA Pymt in Lieu of Taxes	307,247	288,084	305,500	305,500	263,158
110 R 33510 000 000 00000 000	State Sales Tax	1,102,437	1,132,436	1,160,000	1,160,000	1,176,400
110 R 33520 000 000 00000 000	State Income Tax (Hall)	131,374	102,215	35,000	35,000	-
110 R 33530 000 000 00000 000	TN Beer Tax	5,754	5,823	5,600	5,600	5,900
110 R 33540 000 000 00000 000	TN Mixed Drink Tax	-	-	-	-	-
110 R 33552 000 000 00000 000	TN City St & Trans Tax	24,681	24,677	24,500	24,500	25,000
Total intergovernmental		1,571,493	1,553,235	1,530,600	1,530,600	1,470,458
Licenses and Permits						
110 R 32210 000 000 00000 000	Beer Licenses	1,050	1,150	1,500	1,500	1,500
110 R 32600 000 000 00000 000	Warning Siren Fees	1,350	3,800	4,750	4,750	5,300
110 R 32608 000 000 00000 000	Certificate Of Occupancy	3,350	3,950	4,500	4,500	4,500
110 R 32610 000 000 00000 000	Building Permit Fee	64,375	112,368	85,000	110,000	95,000
110 R 32611 000 000 00000 000	Insp/Engineer Review Fees	30,200	93,767	57,500	57,500	31,800
110 R 32612 000 000 00000 000	BOA Appeals	500	1,500	2,000	2,000	2,500

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
REVENUES (Continued)						
Licenses and Permits (Continued)						
110 R 32613 000 000 00000 000	Plat/Site Plan Review Fees	$ 9,275	$ 3,301	$ 8,000	$ 8,000	$ 8,000
110 R 32614 000 000 00000 000	Drainage Control Fee	13,500	44,678	31,500	33,000	37,000
110 R 32615 000 000 00000 000	Park Improvement Fees	2,500	70,669	9,500	9,500	10,600
110 R 32616 000 000 00000 000	Cell Tower Fee	-	2,000	2,000	2,000	2,000
110 R 32617 000 000 00000 000	Admin Fees For Developments	11,392	12,680	9,600	12,682	10,700
110 R 32690 000 000 00000 000	Natural Resource Inventory	1,050	1,193	4,955	4,955	5,220
110 R 32691 000 000 00000 000	Tree Removal Fee	1,816	9,171	19,114	19,114	20,000
110 R 32692 000 000 00000 000	GIS Mapping Fees	9,400	22,828	4,900	8,500	5,500
110 R 32693 000 000 00000 000	Tree Bank Contributions	-	-	-	-	-
110 R 32700 000 000 00000 000	Fence Permit	980	1,110	1,000	1,400	1,000
110 R 32701 000 000 00000 000	Sign Permit	2,290	1,700	1,600	1,600	1,600
110 R 32702 000 000 00000 000	Land Disturbance Permit	22,520	600	2,000	6,240	3,000
110 R 32703 000 000 00000 000	Accessory Permits	3,750	3,680	4,000	4,000	3,500
110 R 32706 000 000 00000 000	Misc Permits	1,612	680	1,600	1,600	1,600
110 R 32707 000 000 00000 000	Street Disturbance Permit	295	120	500	500	500
110 R 32710 000 000 00000 000	TN One Call Fee	3,300	3,900	3,300	3,300	3,900
Total licenses and permits		184,505	394,845	258,819	296,641	254,720
Charges for Services						
110 R 34141 000 000 00000 000	Duplication & Printing	-	-	-	-	-
110 R 34291 000 000 00000 000	Code Enforcement Charges	-	-	-	-	-
110 R 34312 000 000 00000 000	Payment In Lieu Roads	-	144,767	-	54,537	-
110 R 34725 000 000 00000 000	Concessions	1,894	1,360	2,000	2,000	2,000
110 R 34739 000 000 00000 000	Club House Rental Fee	28,255	15,382	30,000	30,000	30,000
110 R 34740 000 000 00000 000	Parks & Rec Rental Fee	2,550	600	2,000	2,000	2,000
110 R 34741 000 000 00000 000	Developer Fees For Parkland	16,871	36,733	57,580	57,580	65,000
110 R 34742 000 000 00000 000	Soccer Recreation Fees	94,050	62,798	100,000	100,000	100,000
110 R 34743 000 000 00000 000	Youth Baseball Fees	9,580	85	10,000	10,000	10,000
110 R 34744 000 000 00000 000	Youth Basketball Fees	28,733	36,403	40,000	40,000	40,000
110 R 34746 000 000 00000 000	Adult Flag Football	6,500	-	10,000	10,000	10,000
110 R 34748 000 000 00000 000	Tennis Recreation Fees	7,528	2,605	10,000	10,000	10,000
110 R 34749 000 000 00000 000	Adult Basketball	-	-	-	-	-
110 R 34750 000 000 00000 000	Tour de Lakeland Fees	-	-	-	-	-
110 R 34751 000 000 00000 000	Youth Football Fees	17,976	4,142	25,000	25,000	25,000
110 R 34752 000 000 00000 000	Youth Cheerleading	23,089	11,160	30,000	30,000	30,000
110 R 34754 000 000 00000 000	Lego Camp	2,182	-	-	-	-

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES (Continued)						
Charges for Services (Continued)						
110 R 34755 000 000 00000 000	Recreation Camps	$ 4,822	$ 2,693	$ 10,000	$ 10,000	$ 10,000
110 R 34757 000 000 00000 000	Youth Olympics	-	-	-	-	-
Total charges for services		244,030	318,728	326,580	381,117	334,000
Federal, State, and Local Grants						
110 R 33100 000 000 00000 000	LPRF Grant Revenue	-	319	475,000	200,000	300,000
110 R 33110 000 000 00000 000	Grant Revenue for Zadie Kuehl	-	-	-	200,000	-
110 R 33450 000 000 00000 000	FEMA Reimbursement	-	-	-	-	-
110 R 33460 000 000 00000 000	New Canada Rd (PIN 107036.00)	163,284	35,803	480,000	1,231,870	11,680,000
110 R 33465 000 000 00000 000	EDGE Grant	-	-	-	-	-
110 R 33556 000 000 00000 000	DOL Reimbursement - Unempmnt	-	-	-	2,500	-
110 R 33700 000 000 00000 000	Local Grants	10,000	-	-	-	-
110 R 33710 000 000 00000 000	Shelby County Grant Revenue	-	-	25,000	25,000	25,000
110 R 33803 000 000 00000 000	Dog Park Dash Grant	25,000	-	-	-	-
110 R 33804 000 000 00000 000	LPRF Grant	-	-	-	-	-
110 R 33811 000 000 00000 000	TN Grant Allocation	-	-	308,438	308,438	-
110 R 33812 000 000 00000 000	CARES Act Grant	-	-	-	496,540	-
110 R 36832 000 000 00000 000	Huff n Puff Rd (PIN 115470.00)	34,427	2,024	-	-	-
110 R 36833 000 000 00000 000	Bike Ped Path Grant	-	140,638	672,000	978,860	-
110 R 36834 000 000 00000 000	ADA Transition Plan	-	279,991	-	-	-
110 R 36835 000 000 00000 000	Transportation Plan Update	-	-	280,000	280,000	-
Total federal, state, and local grants		232,711	458,775	2,240,438	3,723,208	12,005,000
Interest Income						
110 R 36100 000 000 00000 000	Interest Earned - Checking	4,845	6,098	7,000	7,000	7,000
110 R 36102 000 000 00000 000	Interest Earned - Rest LSS	-	419	-	100	100
110 R 36101 000 000 00000 000	Interest From CD's	13,555	15,820	20,000	2,800	5,224
Total interest income		18,400	22,337	27,000	9,900	12,324
Other Income						
110 R 34756 000 000 00000 000	Keep Lakeland Beautiful	-	-	-	-	-
110 R 35101 000 000 00000 000	Restitution	-	-	-	-	-
110 R 35110 000 000 00000 000	City Court Fines & Fees	64	3,828	1,500	1,500	3,000
110 R 36330 000 000 00000 000	Sale of Assets	-	171	-	-	-
110 R 36335 000 000 00000 000	Insurance Reimbursements	4,803	45,541	4,500	4,500	-
110 R 36900 000 000 00000 000	Misc Income/Admin Fees	30,458	969	1,000	1,000	1,500
110 R 36901 000 000 00000 000	Donations/Lakeland Activities	2,625	3,320	3,000	3,000	3,000

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES (Continued)						
Other Income (Continued)						
110 R 36904 000 000 00000 000	Senior Citizens Donations	$ 3,716	$ 3,200	$ 5,000	$ 5,000	$ 5,000
110 R 36906 000 000 00000 000	Parks Fundraisers	1,329	-	-	-	-
Total other income		42,995	57,029	15,000	15,000	12,500
Total revenues		8,345,996	9,030,362	10,846,311	12,404,340	21,375,423
EXPENDITURES						
General Government Expenditures						
110 E 41000 111 000 00000 000	GOV - Salary	112,249	115,136	114,444	114,444	116,741
110 E 41000 121 000 00000 000	GOV - Regular Employee Wages	36,136	40,022	45,810	45,810	47,400
110 E 41000 123 000 00000 000	GOV - Overtime Wages	-	-	-	-	-
110 E 41000 132 000 00000 000	GOV - Bonus Pay	-	18,300	38,107	63,207	74,151
110 E 41000 141 000 00000 000	GOV - FICA (Employer's Share)	11,094	13,112	13,904	15,829	16,767
110 E 41000 142 000 00000 000	GOV - Insurance	19,569	29,183	26,572	26,572	27,284
110 E 41000 143 000 00000 000	GOV - Retirement	4,901	5,931	6,072	8,112	8,565
110 E 41000 144 000 00000 000	GOV - HSA Retirement	-	-	-	-	-
110 E 41000 146 000 00000 000	GOV - Work Comp	1,371	908	1,716	1,716	1,773
110 E 41000 147 000 00000 000	GOV - Unemployment	-	-	-	-	-
110 E 41000 147 000 00000 119	GOV - Unemployment - COVID	-	3,326	-	6,600	-
110 E 41000 148 000 00000 000	GOV - Education/Training	5,354	5,680	5,000	5,000	5,000
110 E 41000 149 000 00000 000	GOV - Uniforms	290	-	300	300	300
110 E 41000 210 000 00000 000	GOV - Postage	4,845	5,107	7,000	7,000	7,000
110 E 41000 220 000 00000 000	GOV - Printing	7,853	6,444	10,000	10,000	10,000
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	9,800	9,315	12,000	12,000	12,000
110 E 41000 241 000 00000 000	GOV - Electric	15,329	11,305	16,000	16,000	16,000
110 E 41000 242 000 00000 000	GOV - Water	814	447	1,000	1,000	1,000
110 E 41000 244 000 00000 000	GOV - Gas/Propane	2,596	2,006	3,000	3,000	3,000
110 E 41000 245 000 00000 000	GOV - Telephone	8,564	8,365	14,000	14,000	10,000
110 E 41000 245 000 00000 019	GOV - TELEPHONE COVID-19	-	102	-	140	-
110 E 41000 251 000 00000 000	GOV - Trustee Collection Fees	17,658	47,805	22,000	22,000	22,000
110 E 41000 252 000 00000 000	GOV - Legal Services	102,614	92,046	100,000	100,000	100,000
110 E 41000 252 000 00000 600	GOV - Legal Services - Bonds	61,287	3,045	15,000	15,000	3,500
110 E 41000 252 000 00000 800	GOV Legal Services - COVID-19	-	61,010	-	27,140	-
110 E 41000 253 000 00000 000	GOV - Accounting & Auditing Se	22,125	39,678	32,000	32,000	33,000
110 E 41000 255 000 00000 000	GOV - Data Processing Services	26,579	25,042	-	120	-
110 E 41000 256 000 00000 000	GOV - Consultant Services	-	-	-	-	10,000
110 E 41000 257 000 00000 000	GOV - Property Tax Commission	90,413	82,118	95,000	95,000	95,000
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	12,579	12,230	15,000	15,000	15,000

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41000 261 000 00000 000	GOV - Repair & Maintenance Veh	$ 712	$ 827	$ 1,500	$ 1,500	$ 1,500
110 E 41000 266 000 00000 000	GOV - Repair & Maintenance Bui	9,504	28,914	57,000	57,000	57,000
110 E 41000 267 000 00000 000	GOV - Repair & Maintenance Plu	3,344	2,673	3,000	3,000	3,000
110 E 41000 280 000 00000 000	GOV - Travel	5,664	1,052	4,000	4,000	4,000
110 E 41000 287 000 00000 000	GOV - Meals & Entertainment	3,096	2,155	5,000	5,000	5,000
110 E 41000 290 000 00000 000	GOV - Contracted Service	53,148	52,116	105,000	105,000	105,000
110 E 41000 291 000 00000 000	GOV - Ambulance Service	250,361	250,080	260,000	260,000	325,000
110 E 41000 296 000 00000 000	GOV - Keep Lakeland Beautiful	-	14,775	8,000	8,000	10,000
110 E 41000 299 000 00000 000	GOV - Contingency	1,118	507	14,000	12,280	2,000
110 E 41000 300 000 00000 000	GOV - Neighborhood Watch	-	-	-	-	12,000
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	9,068	10,023	10,000	8,345	10,000
110 E 41000 320 000 00000 000	GOV - Operating Supplies	2,008	3,115	3,000	3,000	3,000
110 E 41000 320 000 00000 019	GOV - Op Supplies - CARES	-	-	-	173	-
110 E 41000 321 000 00000 000	GOV - Bank Charges	483	416	500	500	500
110 E 41000 331 000 00000 000	GOV - Gas, Oil, Diesel	535	648	800	800	800
110 E 41000 510 000 00000 000	GOV - Insurance	500	500	500	500	500
110 E 41000 511 000 00000 000	GOV - Insurance On Buildings	8,883	7,578	11,000	12,212	12,500
110 E 41000 513 000 00000 000	GOV - Liability	34,923	32,110	38,000	36,788	33,000
110 E 41000 521 000 00000 000	GOV - Surety Bonds For Officia	1,125	975	10,000	10,000	2,000
110 E 41000 720 000 00000 000	St Jude Dream Home	10,000	11,050	-	11,050	11,050
110 E 41000 743 000 00000 000	GOV - Bad Debt Expense	-	-	-	-	-
110 E 41000 948 000 00000 000	GOV - Computer Upgrades	9,928	13,280	-	357	-
110 E 41210 111 000 00000 000	CRT - Salary	1,327	2,500	3,000	5,000	6,630
110 E 41210 121 000 00000 000	CRT - Regular Employee Wages	3,537	3,665	3,715	3,715	3,865
110 E 41210 123 000 00000 000	CRT - Overtime Wages	2	3	26	26	27
110 E 41210 141 000 00000 000	CRT - FICA (Employer's Share)	318	406	519	519	808
110 E 41210 142 000 00000 000	CRT - Insurance	1,271	1,649	2,769	2,769	2,086
110 E 41210 143 000 00000 000	CRT - Retirement	177	182	186	186	197
110 E 41210 146 000 00000 000	CRT - Work Comp	7	4	7	7	8
110 E 41210 148 000 00000 000	CRT - Education/Training	396	450	500	500	500
110 E 41210 255 000 00000 000	CRT - Data Processing	-	50	100	1,000	1,000
110 E 41210 318 000 00000 000	CRT- Court Cost Fees	-	149	100	100	200
110 E 41330 111 000 00000 000	BOC - Salary	25,200	25,200	25,200	25,200	25,200
110 E 41330 141 000 00000 000	BOC - FICA (Employer's Share)	1,928	1,928	1,928	1,928	1,928
110 E 41330 146 000 00000 000	BOC - Work Comp	33	22	40	40	40
110 E 41330 148 000 00000 000	BOC - Education/Training	840	-	1,000	1,000	1,000

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41330 287 000 00000 000	BOC - Meals & Entertainment	$ -	$ -	$ -	$ -	$ -
110 E 41330 288 000 00000 000	BOC - Vol Appreciation Dinner	-	-	-	-	4,000
110 E 41330 515 000 00000 000	BOC - Professional Liability	-	-	-	-	-
110 E 41330 670 000 00000 000	BOC - Election Commission Fee	-	-	-	11,930	-
110 E 41500 111 000 00000 000	FIN - Salary	74,451	71,231	85,686	85,686	88,268
110 E 41500 121 000 00000 000	FIN - Regular Employee Wages	96,744	122,676	123,157	123,157	128,129
110 E 41500 123 000 00000 000	FIN - Overtime Wages	338	456	870	870	897
110 E 41500 141 000 00000 000	FIN - FICA (Employer's Share)	12,095	13,636	16,203	16,203	16,788
110 E 41500 142 000 00000 000	FIN - Insurance	35,792	47,399	59,487	59,487	59,591
110 E 41500 143 000 00000 000	FIN - Retirement	7,285	9,032	10,152	10,152	10,973
110 E 41500 144 000 00000 000	FIN- HSA Retirement	-	852	-	-	-
110 E 41500 146 000 00000 000	FIN - Work Comp	384	254	419	419	435
110 E 41500 148 000 00000 000	FIN - Education/Training	7,651	1,023	5,500	5,500	5,500
110 E 41500 220 000 00000 000	FIN - Printing	-	1,003	-	1,600	1,500
110 E 41500 230 000 00000 000	FIN - Dues	-	555	600	600	600
110 E 41500 245 000 00000 000	FIN - Telephone	600	790	720	720	1,000
110 E 41500 245 000 00000 019	FIN - Telephone (CARES)	-	-	-	140	-
110 E 41500 259 000 00000 000	FIN - Other Prof Services	-	345	-	500	500
110 E 41500 280 000 00000 000	FIN - Travel	3,511	803	4,500	2,400	4,500
110 E 41500 287 000 00000 000	FIN - Meals & Entertainment	146	155	500	500	500
110 E 41500 290 000 00000 000	FIN - Contracted Service	-	-	-	-	-
110 E 41500 299 000 00000 000	FIN - Contingency	-	275	1,000	1,000	1,000
110 E 41500 318 000 00000 000	FIN - Misc Expense	-	173	-	-	-
110 E 41500 331 000 00000 000	FIN - Gas, Oil, Diesel	-	-	-	-	-
110 E 41711 111 000 00000 000	IS - Salary	63,568	66,802	80,000	80,000	82,416
110 E 41711 121 000 00000 000	IS - Regular Employee Wages	-	-	30,000	30,000	30,600
110 E 41711 122 000 00000 000	IS - Temporary Employee Wages	-	-	-	-	14,997
110 E 41711 141 000 00000 000	IS - FICA (Employer's Share)	4,553	4,806	8,476	8,476	9,891
110 E 41711 142 000 00000 000	IS - Insurance	11,619	13,383	15,307	15,307	15,349
110 E 41711 143 000 00000 000	IS - Retirement	2,198	2,849	3,504	3,504	4,162
110 E 41711 146 000 00000 000	IS - Work Comp	121	73	221	221	258
110 E 41711 148 000 00000 000	IS - Education/Training	-	285	1,500	1,500	3,000
110 E 41711 235 000 00000 000	IS - Membership/Tuition	35	-	200	200	200
110 E 41711 245 000 00000 019	IS - Telephone - CARES	-	-	-	250	-
110 E 41711 255 000 00000 000	IS - Data Processing Services	39,879	12,664	41,100	50,850	135,920
110 E 41711 255 000 00000 019	IS - Data Processing - CARES	-	-	-	24,861	-

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41711 259 000 00000 000	IS - Other Professional Servi	$ -	$ 3,150	$ 46,900	$ 46,900	$ 115,056
110 E 41711 280 000 00000 000	IS - Travel	-	-	3,000	3,000	3,000
110 E 41711 287 000 00000 000	IS - Meals & Entertainment	-	-	450	450	450
110 E 41711 320 000 00000 000	IS - Operating Supplies	409	695	450	450	500
110 E 41711 930 000 00000 019	IS - Other Imp - AV - CARES	-	-	-	70,202	-
110 E 41711 948 000 00000 000	IS - Computer Upgrades	-	-	9,700	7,193	17,450
110 E 41711 948 000 00000 019	IS - Comp Upgrades - CARES	-	-	-	17,099	-
Total general government expenditures		1,374,835	1,482,030	1,713,917	1,919,812	2,034,250
Community Development Expenditures						
110 E 41670 111 000 00000 000	ENG - Salary	84,915	34,125	30,486	30,486	31,406
110 E 41670 121 000 00000 000	ENG - Regular Employee Wages	33,024	18,624	17,687	17,687	18,400
110 E 41670 122 000 00000 000	ENG - Temporary Employee Wages	14,493	15,502	15,763	15,763	15,297
110 E 41670 123 000 00000 000	ENG - Overtime Wages	317	45	125	125	129
110 E 41670 141 000 00000 000	ENG - FICA (Employer's Share)	10,088	5,163	4,950	4,950	5,041
110 E 41670 142 000 00000 000	ENG - Insurance	12,692	6,534	7,677	7,677	6,820
110 E 41670 143 000 00000 000	ENG - Retirement	5,629	2,669	3,196	3,196	2,522
110 E 41670 144 000 00000 000	ENG - HSA RETIREMENT	-	683	-	-	-
110 E 41670 146 000 00000 000	ENG - Work Comp	7,412	3,675	129	129	131
110 E 41670 148 000 00000 000	ENG - Education/Training	2,620	1,700	2,000	2,000	2,000
110 E 41670 230 000 00000 000	ENG - Publicity/Dues	904	496	1,000	1,000	1,000
110 E 41670 245 000 00000 000	ENG - Telephone	917	780	1,440	1,294	1,440
110 E 41670 245 000 00000 019	ENG - Telephone - CARES	-	-	-	286	-
110 E 41670 254 000 00000 000	ENG - Arch/Eng/Landscape Serv	2,508	2,010	15,000	15,000	15,000
110 E 41670 259 000 00000 000	ENG - Other Professional Servi	5,646	956	2,000	2,000	15,000
110 E 41670 280 000 00000 000	ENG - Travel	1,993	1,305	2,500	2,500	2,500
110 E 41670 287 000 00000 000	ENG - Meals & Entertainment	123	188	500	500	500
110 E 41670 299 000 00000 000	ENG - Contingency	1,679	40	2,500	1,200	2,500
110 E 41670 331 000 00000 000	ENG - Gas, Oil, Diesel	187	170	500	500	500
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	61,464	66,036	96,010	95,038	94,469
110 E 41672 123 000 00000 000	INS - Overtime Wages	872	1,211	556	1,528	547
110 E 41672 141 000 00000 000	INS - FICA (Employer's Share)	4,406	5,078	7,479	7,479	7,359
110 E 41672 142 000 00000 000	INS - Insurance	15,853	8,034	16,533	16,533	26,384
110 E 41672 143 000 00000 000	INS - Retirement	2,462	2,893	4,368	4,368	4,810
110 E 41672 146 000 00000 000	INS - Work Comp	2,527	1,699	4,102	4,102	4,036
110 E 41672 148 000 00000 000	INS - Education/Training	895	575	1,000	1,000	1,000

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Community Development Expenditures (Continued)						
110 E 41672 245 000 00000 000	INS - Telephone	$ 1,969	$ 1,605	$ 3,000	$ 3,000	$ 3,000
110 E 41672 245 000 00000 019	INS - TELEPHONE-COVID-19	-	204	-	408	-
110 E 41672 261 000 00000 000	INS - Repair & Maintenance Mot	719	4,687	5,000	5,000	5,000
110 E 41672 280 000 00000 000	INS - Travel	187	-	300	300	300
110 E 41672 299 000 00000 000	INS - Contingency	21	-	300	300	300
110 E 41672 326 000 00000 000	INS - Uniforms	451	448	900	900	900
110 E 41672 331 000 00000 000	INS - Gas, Oil, Diesel	3,118	2,688	3,500	3,500	3,500
110 E 41672 341 000 00000 000	INS - Tools	674	927	1,000	1,000	1,000
110 E 41700 111 000 00000 000	PLN - Salary	45,001	41,538	61,202	68,102	61,202
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	35,370	38,764	39,976	39,976	43,499
110 E 41700 123 000 00000 000	PLN - Overtime Wages	1,952	1,227	1,348	2,548	1,389
110 E 41700 141 000 00000 000	PLN - FICA (Employer's Share)	5,947	5,970	7,921	7,921	8,196
110 E 41700 142 000 00000 000	PLN - Insurance	14,216	14,546	23,300	23,300	18,948
110 E 41700 143 000 00000 000	PLN - Retirement	4,877	5,074	5,660	5,660	4,982
110 E 41700 144 000 00000 000	PLN - HSA Retirement	754	777	-	-	-
110 E 41700 146 000 00000 000	PLN - Work Comp	182	109	204	204	211
110 E 41700 148 000 00000 000	PLN - Education/Training	752	230	1,500	1,500	2,500
110 E 41700 220 000 00000 000	PLN - Printing Binding	306	-	500	500	500
110 E 41700 230 000 00000 000	PLN - Publicity/Dues	1,871	1,479	2,000	2,000	2,000
110 E 41700 245 000 00000 000	PLN - Telephone	420	480	720	675	720
110 E 41700 245 000 00000 019	PLN - Telephone - CARES	-	-	-	45	540
110 E 41700 254 000 00000 000	PLN - Arch/Eng/Landscape Serv	24,315	-	-	-	150,000
110 E 41700 259 000 00000 000	PLN - Other Professional Servi	-	37,875	60,000	60,000	60,000
110 E 41700 280 000 00000 000	PLN - Travel	-	-	1,000	1,000	1,000
110 E 41700 287 000 00000 000	PLN - Meals & Entertainment	-	-	500	500	500
110 E 41700 310 000 00000 000	PLN - Office Supplies	-	-	500	500	500
110 E 41700 331 000 00000 000	PLN - Gas, Oil, Diesel	-	-	-	-	-
110 E 41701 111 000 00000 000	ECD - Salary	15,000	13,846	20,401	20,401	20,401
110 E 41701 121 000 00000 000	ECD - Regular Employee Wages	11,923	12,883	11,557	11,557	12,024
110 E 41701 123 000 00000 000	ECD - Overtime Wages	682	409	449	449	463
110 E 41701 141 000 00000 000	ECD - FICA (Employer's Share)	1,994	1,987	2,503	2,503	2,540
110 E 41701 142 000 00000 000	ECD - Insurance	4,780	4,839	8,670	8,670	6,318
110 E 41701 143 000 00000 000	ECD - Retirement	1,638	1,688	1,887	1,887	1,660
110 E 41701 144 000 00000 000	ECD - HSA Retirement	251	259	-	-	-
110 E 41701 146 000 00000 000	ECD - Work Comp	61	36	64	64	65
110 E 41701 148 000 00000 000	ECD - Education/Training	-	-	-	-	-

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Community Development Expenditures (Continued)						
110 E 41701 230 000 00000 000	ECD - Publicity/Dues	$ 20	$ 136	$ 200	$ 200	$ 200
110 E 41701 252 000 00000 000	ECD - Legal Services	33,586	8,435	20,000	20,000	20,000
110 E 41701 259 000 00000 000	ECD - Other Professional Servi	34,500	41,000	36,000	37,000	36,000
110 E 41701 299 000 00000 000	ECD - Contingency	-	-	-	-	-
110 E 41701 724 000 00000 000	EDC - Chamber of Commerce	24,000	24,000	24,000	24,000	24,000
110 E 41710 121 000 00000 000	CDE - Regular Employee Wages	42,690	39,731	37,086	37,086	38,585
110 E 41710 123 000 00000 000	CDE - Overtime Wages	31	124	262	262	270
110 E 41710 141 000 00000 000	CDE - FICA (Employer's Share)	3,257	2,877	2,886	2,886	3,002
110 E 41710 142 000 00000 000	CDE - Insurance	360	6,743	15,307	15,307	15,349
110 E 41710 143 000 00000 000	CDE - Retirement	2,135	1,866	1,854	1,854	1,962
110 E 41710 144 000 00000 000	CDE - HSA Retirement	980	-	-	-	-
110 E 41710 146 000 00000 000	CDE - Work Comp	1,715	1,151	75	75	78
110 E 41710 148 000 00000 000	CDE - Education/Training	-	-	500	500	500
110 E 41710 220 000 00000 000	CDE - Printing	540	-	-	-	-
110 E 41710 235 000 00000 000	CDE - Memberships/Tuition	-	-	200	200	200
110 E 41710 245 000 00000 000	CDE - Telephone	953	490	720	599	720
110 E 41710 245 000 00000 019	CDE - Telephone - CARES	-	-	-	121	-
110 E 41710 261 000 00000 000	CDE - Repair & Maintenance Mot	2,638	220	1,000	1,000	1,000
110 E 41710 326 000 00000 000	CDE - Uniforms	204	278	300	300	300
110 E 41710 331 000 00000 000	CDE - Gas, Oil, Diesel	1,597	1,281	1,600	1,600	1,600
110 E 41710 341 000 00000 000	CDE - Tools	-	-	500	500	500
Total community development expenditures		602,263	503,098	645,853	654,201	817,215
Public Works Expenditures						
110 E 43000 111 000 00000 000	PW - Salary	59,209	65,716	62,508	70,000	72,108
110 E 43000 121 000 00000 000	PW - Regular Employee Wages	175,298	210,434	231,752	231,752	263,651
110 E 43000 122 000 00000 000	PW - Temporary Employee Wages	-	-	34,000	34,000	40,000
110 E 43000 123 000 00000 000	PW - Overtime Wages	1,518	1,360	2,352	2,352	2,663
110 E 43000 141 000 00000 000	PW - FICA (Employer's Share)	17,462	21,080	22,916	23,489	26,148
110 E 43000 142 000 00000 000	PW - Insurance	49,918	63,910	74,514	74,514	86,238
110 E 43000 143 000 00000 000	PW - Retirement	12,084	13,297	14,436	14,436	16,582
110 E 43000 144 000 00000 000	PW - HSA Retirement	2,319	2,403	-	-	-
110 E 43000 146 000 00000 000	PW - Work Comp	18,400	12,376	20,531	20,531	26,637
110 E 43000 148 000 00000 000	PW - Education/Training	945	2,776	3,000	3,000	3,000
110 E 43000 230 000 00000 000	PW - Publicity/Dues	370	380	500	500	500
110 E 43000 241 000 00000 000	PW - Electric	3,702	3,313	3,750	3,750	3,750

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Public Works Expenditures (Continued)						
110 E 43000 245 000 00000 000	PW - Telephone	$ 1,533	$ 1,332	$ 2,000	$ 1,500	$ 2,000
110 E 43000 245 000 00000 019	PW - Telephone - CARES	-	451	-	1,556	-
110 E 43000 254 000 00000 000	PW - Architectural, Engineerin	17,727	10,352	15,000	15,000	15,000
110 E 43000 259 000 00000 000	PW - Other Prof. Services	-	18,679	10,000	10,000	10,000
110 E 43000 261 000 00000 000	PW - Repair & Maintenance Moto	4,694	5,144	9,000	9,250	11,000
110 E 43000 280 000 00000 000	PW - Travel	942	1,840	2,000	2,000	4,000
110 E 43000 287 000 00000 000	PW - Meals & Entertainment	278	-	1,000	1,000	1,000
110 E 43000 290 000 00000 000	PW - Contracted Service	5,609	5,329	10,000	10,000	10,000
110 E 43000 299 000 00000 000	PW - Contingency	-	-	250	302	250
110 E 43000 326 000 00000 000	PW - Uniforms	2,964	2,625	3,500	3,500	4,500
110 E 43000 331 000 00000 000	PW - Gas, Oil, Diesel	6,573	5,499	10,000	10,000	10,000
110 E 43000 333 000 00000 000	PW - Other Equip Parts & Repai	5,959	6,631	9,000	9,140	10,000
110 E 43000 341 000 00000 000	PW - Tools	8,983	8,410	18,000	18,000	18,000
110 E 43000 344 000 00000 000	PW - Safety Supplies	4,310	1,998	4,000	4,000	4,000
110 E 43000 906 000 00000 000	PW - Street Drainage Improveme	-	61,648	-	-	-
110 E 43000 949 000 00000 000	PW - Sirens & Installation	769	1,191	7,500	7,500	7,500
Total public works expenditues		401,566	528,174	571,509	581,072	648,527
Parks and Recreation Expenditures						
110 E 44310 220 000 00000 000	SC - Printing	715	-	-	-	-
110 E 44310 241 000 00000 000	SC - Electric	5,233	4,488	6,000	6,000	6,000
110 E 44310 242 000 00000 000	SC - Water	2,474	2,437	2,750	2,750	2,750
110 E 44310 244 000 00000 000	SC - Gas/Propane	337	337	350	350	350
110 E 44310 245 000 00000 000	SC - Telephone	3,612	3,679	3,700	3,700	3,700
110 E 44310 266 000 00000 000	SC - Repair & Maintenance Buil	949	1,091	20,000	20,000	20,000
110 E 44310 287 000 00000 000	SC - Meals & Entertainment	4,892	4,271	7,500	7,500	7,500
110 E 44310 290 000 00000 000	SC - Contracted Service	1,468	1,379	3,500	3,500	3,500
110 E 44310 299 000 00000 000	SC - Contingency	34	-	1,000	1,000	1,000
110 E 44310 300 000 00000 000	SC - Office Supplies & Materia	151	868	750	750	750
110 E 44310 320 000 00000 000	SC - Operating Supplies	986	1,839	2,000	2,000	2,000
110 E 44400 461 000 00000 000	REC - Summer Activities	(320)	-	-	-	-
110 E 44400 462 000 00000 000	REC - Youth Soccer	73,318	80,934	53,305	53,305	53,305
110 E 44400 464 000 00000 000	REC - Youth Basketball Expense	26,082	25,242	40,000	40,000	40,000
110 E 44400 465 000 00000 000	REC - Youth Cheerleading	21,401	17,664	26,000	26,000	26,000
110 E 44400 466 000 00000 000	REC - Youth T-Ball	9,049	799	10,000	10,000	10,000
110 E 44400 467 000 00000 000	REC - Youth Tennis	7,028	2,916	6,000	6,000	6,000

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
EXPENDITURES (Continued)						
Parks and Recreation Expenditures (Continued)						
110 E 44400 472 000 00000 000	REC - Adult Flag Football	$ 6,742	$ -	$ 10,000	$ 10,000	$ 10,000
110 E 44400 473 000 00000 000	REC - Adult Basketball	-	-	-	-	-
110 E 44400 474 000 00000 000	REC - Tour de Lakeland	-	-	-	-	-
110 E 44400 475 000 00000 000	REC - Youth Football	18,505	13,891	25,000	25,000	25,000
110 E 44400 476 000 00000 000	REC - Recreation Camps	4,113	3,621	10,000	10,000	10,000
110 E 44400 477 000 00000 000	REC - Concessions	2,739	468	2,000	2,000	2,000
110 E 44400 478 000 00000 000	REC - Youth Olympics	-	-	-	-	-
110 E 44400 479 000 00000 000	REC - Lego Camp	2,845	-	-	-	-
110 E 44421 241 000 00000 000	IHC - Electric	5,233	4,488	6,000	6,000	6,000
110 E 44421 242 000 00000 000	IHC - Water	2,474	2,437	3,500	3,500	3,500
110 E 44421 244 000 00000 000	IHC - Gas/Propane	337	337	350	350	350
110 E 44421 245 000 00000 000	IHC - Telephone	2,614	1,158	800	800	800
110 E 44421 259 000 00000 000	IHC - Other Professional Servi	1,000	-	-	-	-
110 E 44421 266 000 00000 000	IHC - Repair & Maintenance Bui	32,139	36,646	20,000	24,234	20,000
110 E 44421 290 000 00000 000	IHC - Contracted Service	1,637	1,259	3,000	3,000	3,000
110 E 44421 299 000 00000 000	IHC - Contingency	500	403	2,000	2,000	2,000
110 E 44421 320 000 00000 000	IHC - Operating Supplies	2,000	1,560	2,000	2,000	2,000
110 E 44421 455 000 00000 000	IHC - Landscaping	2,000	-	-	-	-
110 E 44421 951 000 00000 000	IHC - Furniture/Fixtures	8,665	2,851	10,000	10,000	10,000
110 E 44710 111 000 00000 000	PRK - Salary	63,568	63,059	80,000	80,000	80,912
110 E 44710 121 000 00000 000	PRK - Regular Employee Wages	75,052	71,420	118,619	118,619	190,887
110 E 44710 122 000 00000 000	PRK -Temporary Employee Wages	-	-	-	-	-
110 E 44710 123 000 00000 000	PRK - Overtime Wages	1,961	1,655	764	764	1,232
110 E 44710 141 000 00000 000	PRK - FICA (Employer's Share)	9,794	9,790	15,405	15,405	21,095
110 E 44710 142 000 00000 000	PRK - Insurance	35,310	30,691	50,369	50,369	97,679
110 E 44710 143 000 00000 000	PRK - Retirement	6,855	6,231	9,930	9,930	13,030
110 E 44710 144 000 00000 000	PRK - HSA RETIREMENT	-	1,503	-	-	-
110 E 44710 146 000 00000 000	PRK - Work Comp	3,147	2,117	5,380	5,380	7,778
110 E 44710 148 000 00000 000	PRK - Education/Training	2,059	1,059	4,000	4,000	4,000
110 E 44710 220 000 00000 000	PRK - Printing	700	-	-	-	-
110 E 44710 230 000 00000 000	PRK - Publicity/Dues	605	779	925	925	925
110 E 44710 245 000 00000 000	PRK - Telephone	720	720	2,040	2,040	2,040
110 E 44710 245 000 00000 019	PRK - Telephone - CARES	-	-	-	140	-
110 E 44710 254 000 00000 000	PRK - Architectural, Engineeri	-	-	-	-	-
110 E 44710 280 000 00000 000	PRK - Travel	3,515	977	6,500	6,500	6,500
110 E 44710 287 000 00000 000	PRK - Meals & Entertainment	403	296	1,600	1,600	1,600

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Parks and Recreation Expenditures (Continued)						
110 E 44710 290 000 00000 000	PRK - Contracted Service	$ 3,075	$ 975	$ 3,000	$ 3,000	$ 24,840
110 E 44710 299 000 00000 000	PRK - Contingency	1,494	1,255	3,000	3,000	3,000
110 E 44710 320 000 00000 000	PRK - Operating Supplies	3,565	2,970	3,500	1,700	3,500
110 E 44710 320 000 00000 019	PRK - Op Supplies - CARES	-	-	-	1,800	-
110 E 44710 325 000 00000 000	PRK - City Sponsored Activitie	-	-	-	-	-
110 E 44710 325 000 00000 110	PRK - Halloween Fest	3,293	-	-	-	-
110 E 44710 325 000 00000 114	PRK - Christmas Fest	3,174	-	-	-	-
110 E 44710 325 000 00000 116	PRK - Easter Fest	-	-	-	-	-
110 E 44710 325 000 00000 118	PRK - Fishing Rodeo	2,999	-	-	-	-
110 E 44710 325 000 00000 119	PRK - Concerts	20,491	-	-	-	-
110 E 44710 325 110 00000 000	PRK - Halloween Fest	-	3,008	3,500	3,500	3,500
110 E 44710 325 112 00000 000	PRK - IH Stage Opening	-	-	-	-	-
110 E 44710 325 114 00000 000	PRK - Christmas Fest	-	2,677	2,500	2,500	2,500
110 E 44710 325 118 00000 000	PRK - Fishing Rodeo	-	-	5,000	5,000	5,000
110 E 44710 325 119 00000 000	PRK - Concerts	-	6,186	22,000	22,000	22,000
110 E 44710 326 000 00000 000	PRK - Uniforms	300	-	300	300	300
110 E 44710 331 000 00000 000	PRK - Gas, Oil, Diesel	-	-	-	-	-
110 E 44710 333 000 00000 000	PRK - Other Equip Parts & Repa	2,985	1,442	5,500	5,500	5,500
110 E 44710 341 000 00000 000	PRK - Tools	3,999	1,025	2,500	2,500	2,500
110 E 44710 342 000 00000 000	PRK - Sign Parts & Supplies	2,000	1,351	2,000	2,000	2,000
110 E 44710 452 000 00000 000	PRK - Gravel & Sand	487	-	5,000	5,000	5,000
110 E 44710 455 000 00000 000	PRK - Landscaping	-	7,434	9,500	9,500	9,500
110 E 44710 461 000 00000 000	PRK - Park Maintenance	39,963	5,816	40,000	45,815	40,000
Total parks and recreation expenditures		542,466	441,499	680,337	690,526	834,323
Capital Outlays						
110 E 41000 932 000 00000 000	GOV - Building Improvements	-	-	-	-	80,000
110 E 41000 944 000 00000 000	GEN GOV - HVAC Replacement	-	-	-	27,175	-
110 E 41330 951 000 00000 019	BOC - Furn/Fixt - COVID-19	-	-	-	17,408	-
110 E 41670 771 000 00000 000	ENG - Huff N Puff Improvements	894	-	-	-	-
110 E 41670 773 000 00000 000	ENG - New Canada Rd Improvemen	196,403	122,478	600,000	1,458,000	14,600,000
110 E 41670 775 000 00000 000	ENG - Beverle Rivera Improveme	10	-	-	-	-
110 E 41670 777 000 00000 000	ENG - FEMA Grant	-	-	-	-	-
110 E 41670 778 000 00000 000	ENG - Canada Rd Bike Ped Path	79,112	281,035	840,000	1,040,000	-
110 E 41670 779 000 00000 000	ENG - I-40 Interchange Fence	-	19,647	-	-	-
110 E 41670 780 000 00000 000	ENG - ADA Transition Plan	-	349,989	-	-	-
110 E 41670 781 000 00000 000	ENG - Transportation Plan Update	-	-	350,000	350,000	-

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
EXPENDITURES (Continued)						
Capital Outlays (Continued)						
110 E 41670 944 000 00000 000	ENG - Capital Outlay - Vehicles	$ -	$ -	$ -	$ -	$ 30,000
110 E 41670 951 000 00000 019	ENG - Furn Fixt - CARES	-	-	-	1,300	-
110 E 41672 944 000 00000 000	INS - Capital Outlay - Vehicle	-	20,000	-	-	35,000
110 E 41701 739 000 00000 000	ECD - Gateway Signs Grant	-	23,550	-	-	-
110 E 41701 740 000 00000 000	ECD - Economic Dev-Edge Grant	30,000	30,000	-	-	-
110 E 42200 900 000 00000 000	FD - Capital Outlay	-	-	-	-	-
110 E 44710 781 000 00000 000	Zadie Kuehl Park Improvements	-	-	-	200,000	-
110 E 44710 923 000 00000 000	PRK - Park Development	-	-	310,000	310,000	341,000
110 E 44710 924 000 00000 000	Dog Park Project	-	12,160	250,000	341,000	-
110 E 44710 937 000 00000 000	PRK - Athletic Complex	45,135	145,059	1,000,000	500,000	1,770,000
110 E 44710 969 000 00000 000	PRK - Hwy 70 Fields	-	2,587	1,273,000	-	-
Total capital outlays		351,554	1,006,505	4,623,000	4,244,883	16,856,000
Total expenditures		3,272,684	3,961,306	8,234,616	8,090,494	21,190,315
Excess (deficiency) of revenues over (under) expenditures		5,073,312	5,069,056	2,611,695	4,313,846	185,108
OTHER FINANCING SOURCES (USES)						
Issuance of Debt						
110 R 36934 000 000 00000 000	Interim Financing Proceeds	-	43,500,000	-	-	13,500,000
110 R 36935 000 000 00000 000	USDA Refi Proceeds - 2015 CON	-	-	-	14,794,500	-
110 R 36936 000 000 00000 000	USDA Proceeds - New Can Rd	-	-	-	-	2,920,000
110 R 36831 000 000 00000 000	TLDA Loan - Beverle Rivera	364,001	-	-	-	-
Transfers In						
110 R 36968 000 000 00000 000	OFS - Transfer In from LSS	-	730,923	706,250	706,250	707,100
Transfers Out						
110 E 51621 765 000 00000 000	Operating Trans To State Street	(670,804)	(498,971)	(986,604)	(2,099,490)	(2,173,434)
110 E 51623 762 000 00000 000	Operating Trans To LSS	(530,150)	(580,063)	(559,355)	(787,655)	(670,780)
110 E 51630 690 000 00000 000	Operating Transfer To Debt Ser	(2,626,131)	(3,271,435)	(3,584,333)	(18,884,731)	(7,279,401)
110 E 51640 700 000 00000 000	Operating Trans to Storm Water	-	-	-	(245,000)	-
110 E 51923 762 000 00000 000	Capital Trans to LSS	-	(43,200,000)	-	(67,050)	-
Total other financing sources (uses)		(3,463,084)	(3,319,546)	(4,424,042)	(6,583,176)	7,003,485
Net change in fund balance		1,610,228	1,749,510	(1,812,347)	(2,269,330)	7,188,593

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
Fund balance, beginning	$ 8,540,296	$ 10,150,524	$ 11,900,034	$ 11,900,034	$ 9,630,704
Fund balance, ending	$ 10,150,524	$ 11,900,034	$ 10,087,687	$ 9,630,704	$ 16,819,297
Supplemental Information: Fund Balance					
Nonspendable	$ 69,998	$ 320,000	$ -	$ -	$ -
Restricted	-	172,419	172,000	172,519	8,272,619
Committed	1,087,610	1,478,919	744,455	1,070,279	1,274,553
Assigned	214,835	1,340,354	164	1,770,000	-
Unassigned	8,778,081	8,588,342	9,171,068	6,617,906	7,272,125
Ending fund balance	$ 10,150,524	$ 11,900,034	$ 10,087,687	$ 9,630,704	$ 16,819,297

STREET AID FUND DETAIL

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES						
Intergovernmental						
121 R 33551 000 000 00000 000	TN Gas/Fuel Tax	$ 235,363	$ 226,218	$ 237,500	$ 213,750	$ 217,221
121 R 33553 000 000 00000 000	State Gasoline Inspection Fee	37,547	35,767	37,700	33,930	33,638
121 R 33554 000 000 00000 000	State Emergency Street Fund	69,572	66,274	69,500	62,550	62,329
121 R 33555 000 000 00000 000	TN Gas Improve Tax	94,045	113,486	120,000	108,000	123,132
121 R 33593 000 000 00000 000	Excise Tax	2,136	4,556	-	-	-
121 R 34311 000 000 00000 000	Street Repair Revenue	-	-	-	-	-
Total intergovernmental		438,663	446,301	464,700	418,230	436,320
Federal, State, and Local Grants						
121 R 33191 000 000 00000 000	TEMA/WIND STORM 2017	9,235	-	-	-	-
121 R 33812 000 000 00000 000	CARES Act Grant	-	-	-	-	-
121 R 33815 000 000 00000 000	State of TN Appropriation Grant	-	-	-	-	306,628
Total federal, state, and local grants		9,235	-	-	-	306,628
Interest Income						
121 R 36100 000 000 00000 000	Interest Earned - Checking	-	-	-	-	-
Total interest income		-	-	-	-	-
Total revenues		447,898	446,301	464,700	418,230	742,948
EXPENDITURES						
Public Works Expenditures						
121 E 43100 121 000 00000 000	STR - Regular Employee Wages	128,414	135,559	142,799	142,799	134,079
121 E 43100 123 000 00000 000	STR - Overtime Wages	408	451	1,461	1,461	1,355
121 E 43100 132 000 00000 000	STR - Bonus Pay	-	-	-	-	-
121 E 43100 141 000 00000 000	STR - FICA (Employer's Share)	9,354	10,074	11,144	11,144	10,462
121 E 43100 142 000 00000 000	STR - Insurance	38,499	40,294	39,902	39,902	61,496
121 E 43100 143 000 00000 000	STR - Retirement	4,377	6,210	6,648	6,648	6,586
121 E 43100 144 000 00000 000	STR - HSA Retirement	470	608	-	-	-
121 E 43100 146 000 00000 000	STR - Work Comp	10,574	7,110	12,054	12,054	11,317
121 E 43100 148 000 00000 000	STR - Education/Training	-	620	1,200	1,200	3,000
121 E 43100 149 000 00000 000	STR - Uniforms	1,516	1,541	1,700	1,700	2,600
121 E 43100 230 000 00000 000	STR - Publicity/Dues/Membershi	783	380	1,200	1,200	1,200
121 E 43100 245 000 00000 000	STR - Telephone	408	306	1,440	1,040	1,440
121 E 43100 245 000 00000 019	STR - TELEPHONE-COVID-19	-	260	-	1,048	-
121 E 43100 259 000 00000 000	STR - Other Professional Servi	576	5,922	6,000	6,000	6,000

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Public Works Expenditures (Continued)						
121 E 43100 261 000 00000 000	STR - Repair & Maintenance Mot	$ 5,317	$ 7,206	$ 9,000	$ 11,350	$ 9,000
121 E 43100 264 000 00000 000	STR - Traffic Control Lights	1,644	2,500	5,000	5,000	5,000
121 E 43100 268 000 00000 000	STR - Repair & Maintenance Roa	1,177,803	565,528	800,000	1,800,000	2,150,000
121 E 43100 280 000 00000 000	STR - Travel	-	441	500	500	500
121 E 43100 287 000 00000 000	STR - Meals & Entertainment	-	-	1,000	1,000	1,000
121 E 43100 299 000 00000 000	STR - Contingency	-	239	500	725	500
121 E 43100 320 000 00000 000	STR - Operating Supplies	894	940	5,000	5,000	1,000
121 E 43100 331 000 00000 000	STR - Gas, Oil, Diesel	19,611	15,524	18,000	18,000	18,000
121 E 43100 333 000 00000 000	STR - Other Equip Parts & Repa	1,981	2,035	9,000	9,000	9,000
121 E 43100 341 000 00000 000	STR - Tools	4,500	2,438	5,500	5,500	10,000
121 E 43100 342 000 00000 000	STR - Sign Parts & Supplies	1,110	5,601	15,000	15,000	15,000
121 E 43100 344 000 00000 000	STR - Safety Supplies	213	270	300	300	300
121 E 43100 410 000 00000 000	STR - Concrete / Clay	1,790	1,855	3,000	3,000	3,000
121 E 43100 452 000 00000 000	STR - Gravel & Sand	11,701	13,677	15,000	15,000	50,000
121 E 43100 471 000 00000 000	STR - Asphalt & Asphalt Filler	22,449	30,825	40,000	40,000	40,000
121 E 43100 533 000 00000 000	STR - Machinery & Equip Rental	675	1,714	5,000	13,400	5,000
Total public works expenditures		1,445,067	860,128	1,157,348	2,168,971	2,556,835
Capital Outlays						
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	25,997	6,095	18,000	14,400	70,000
121 E 43100 941 000 00000 000	STR - HEAVY EQUIPMENT	-	-	119,825	119,825	250,000
121 E 43160 241 000 00000 000	STR - Street Lighting-Electri	19,844	19,584	20,000	20,000	20,000
121 E 52115 920 000 00000 000	STR - Building Improvements	-	65,137	150,000	208,393	300,000
Total capital outlays		45,841	90,816	307,825	362,618	640,000
Total expenditures		1,490,908	950,944	1,465,173	2,531,589	3,196,835
Excess (deficiency) of revenues over (under) expenditures		(1,043,010)	(504,643)	(1,000,473)	(2,113,359)	(2,453,887)

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
OTHER FINANCING SOURCES (USES)						
Transfers In						
121 R 37950 000 000 00000 000	Transfer In from General Fund	$ 670,804	$ 498,971	$ 986,604	$ 2,099,490	$ 2,173,434
Total other financing sources (uses)		670,804	498,971	986,604	2,099,490	2,173,434
Net change in fund balance		(372,206)	(5,672)	(13,869)	(13,869)	(280,453)
Fund balance, beginning		672,200	299,994	294,322	294,322	280,453
Fund balance, ending		$ 299,994	$ 294,322	$ 280,453	$ 280,453	$ -

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES						
Charges for Services						
416 R 37000 000 000 00000 000	Residential STW Fees	$ 188,663	$ 191,099	$ 197,000	$ 197,000	$ 198,566
416 R 37002 000 000 00000 000	Stormwater Fines	3,000	-	-	23,400	-
Total charges for services		191,663	191,099	197,000	220,400	198,566
Interest Income						
416 R 36100 000 000 00000 000	Interest Earned - Checking	-	-	-	-	-
Total interest income		-	-	-	-	-
Total revenues		191,663	191,099	197,000	220,400	198,566
EXPENDITURES						
Public Works Expenditures						
416 E 46000 121 000 00000 000	STW - Regular Employee Wages	20,488	22,012	32,004	31,654	31,490
416 E 46000 123 000 00000 000	STW - Overtime Wages	291	404	186	536	183
416 E 46000 132 000 00000 000	STW - Bonus Pay	-	-	-	-	-
416 E 46000 141 000 00000 000	STW - FICA (Employer's Share)	1,469	1,692	2,493	2,493	2,453
416 E 46000 142 000 00000 000	STW - Insurance	5,284	2,677	6,865	6,865	8,798
416 E 46000 143 000 00000 000	STW - Retirement	821	964	1,456	1,456	1,603
416 E 46000 144 000 00000 000	STW - HSA Retirement	-	-	-	-	-
416 E 46000 146 000 00000 000	STW - Work Comp	842	566	1,367	1,367	1,345
416 E 46000 148 000 00000 000	STW - Education/Training	525	500	500	500	500
416 E 46000 149 000 00000 000	STW - Uniforms	150	92	200	200	350
416 E 46000 220 000 00000 000	STW - Printing	-	-	3,000	3,000	3,000
416 E 46000 230 000 00000 000	STW - Publicity/Dues	700	700	700	700	700
416 E 46000 232 000 00000 000	STW - Environmental Protection	3,460	3,460	3,460	3,460	3,460
416 E 46000 251 000 00000 000	STW - MLGW Collection Fee	4,011	3,973	4,000	4,000	4,000
416 E 46000 259 000 00000 000	STW - Other Professional Servi	-	9,779	2,500	2,500	2,500
416 E 46000 280 000 00000 000	STW - Travel	134	200	200	200	200
416 E 46000 287 000 00000 000	STW - Meals & Entertainment	191	8	100	100	100
416 E 46000 290 000 00000 000	STW - Contracted Service	3,927	4,973	5,000	5,000	5,000
416 E 46000 299 000 00000 000	STW - Contingency	-	114	1,000	1,000	1,000
416 E 46000 300 000 00000 000	STW - Office Supplies	-	-	100	100	100
416 E 46000 331 000 00000 000	STW - Gas, Oil, Diesel	1,039	921	1,500	1,500	1,500
416 E 46000 341 000 00000 000	STW - Tools	220	252	250	250	250
416 E 46000 454 000 00000 000	STW - Sewer Line Materials	4,415	3,913	5,500	5,500	5,500
Total public works expenditues		47,967	57,200	72,381	72,381	74,032

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
Capital Outlays						
416 E 46000 900 000 00000 000	STW - Capital Projects	$ 214,160	$ 109,643	$ 200,000	$ 445,000	$ 150,000
Total capital outlays		214,160	109,643	200,000	445,000	150,000
Total expenditures		262,127	166,843	272,381	517,381	224,032
Excess (deficiency) of revenues over (under) expenditures		(70,464)	24,256	(75,381)	(296,981)	(25,466)
OTHER FINANCING SOURCES (USES)						
Transfers In						
416 R 37950 000 000 00000 000	Transfer In from General Fund	-	-	-	245,000	-
Total other financing sources (uses)		-	-	-	245,000	-
Net change in fund balance		(70,464)	24,256	(75,381)	(51,981)	(25,466)
Fund balance, beginning		214,602	144,138	168,394	168,394	116,413
Fund balance, ending		$ 144,138	$ 168,394	$ 93,013	$ 116,413	$ 90,947

SOLID WASTE FUND DETAIL

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
REVENUES						
Charges for Services						
424 R 34429 000 000 00000 000	Recycle Rebate/Scrap Metals	$ 304	$ -	$ -	$ -	$ -
424 R 34430 000 000 00000 000	Solid Waste Fees	1,256,679	1,272,310	1,310,454	1,310,454	1,320,444
424 R 34432 000 000 00000 000	Bulk Waste Pickup Fees	1,745	1,865	1,500	1,500	1,500
Total charges for services		1,258,728	1,274,175	1,311,954	1,311,954	1,321,944
Federal, State, and Local Grants						
424 R 33812 000 000 00000 000	CARES Act Grant	-	-	-	171,572	-
Total federal, state, and local grants		-	-	-	171,572	-
Other Income						
424 R 36900 000 000 00000 000	SDW - Misc. Income	-	25	-	-	-
Total other income		-	25	-	-	-
Total revenues		1,258,728	1,274,200	1,311,954	1,483,526	1,321,944
EXPENDITURES						
Public Works Expenditures						
424 E 43260 111 000 00000 000	SDW -Salaries	-	26,634	29,589	29,589	30,482
424 E 43260 121 000 00000 000	SDW - Regular Employee Wages	45,286	67,624	69,104	69,104	73,526
424 E 43260 122 000 00000 000	SDW - Temporary Employee Wages	-	-	49,920	49,920	-
424 E 43260 123 000 00000 000	SDW - Overtime Wages	413	153	1,466	1,466	1,548
424 E 43260 141 000 00000 000	SDW - FICA (Employer's Share)	3,290	7,108	7,737	7,737	8,154
424 E 43260 142 000 00000 000	SDW - Insurance	11,344	19,605	22,618	22,618	21,491
424 E 43260 143 000 00000 000	SDW - Retirement	1,854	4,491	4,811	4,811	5,329
424 E 43260 144 000 00000 000	SDW - HSA Retirement	176	663	-	-	-
424 E 43260 146 000 00000 000	SDW - Work Comp	2,195	1,529	2,418	2,418	2,551
424 E 43260 148 000 00000 000	SDW - Education/Training	362	315	650	650	650
424 E 43260 149 000 00000 000	SDW - Uniforms	-	362	400	400	500
424 E 43260 210 000 00000 000	SDW - Postage	1,448	-	2,500	2,500	2,500
424 E 43260 220 000 00000 000	SDW - Printing	2,898	2,477	3,000	4,750	3,000
424 E 43260 245 000 00000 000	SDW - Telephone/Internet	408	306	1,000	1,000	1,000
424 E 43260 245 000 00000 019	SDW - TELEPHONE-COVID-19	-	260	-	648	-
424 E 43260 251 000 00000 000	SDW - MLGW Collection Fee	26,578	26,605	26,000	26,000	27,000
424 E 43260 259 000 00000 000	SDW - Other Professional Servi	4,812	22,494	10,000	10,000	10,000
424 E 43260 261 000 00000 000	SDW - Repair & Maintenance Veh	587	3,765	2,500	2,500	2,500
424 E 43260 280 000 00000 000	SDW - Travel	500	441	500	500	500
424 E 43260 287 000 00000 000	SDW - Meals & Entertainment	453	19	400	400	400

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Public Works Expenditures (Continued)						
424 E 43260 289 000 00000 000	SDW - Other Contracted Service	$ 1,725	$ 277,786	$ 170,000	$ 312,000	$ 220,000
424 E 43260 290 000 00000 000	SDW - Contracted Service	1,023,638	834,859	835,000	859,300	835,000
424 E 43260 290 000 00000 019	SDW - Contracted Service-CARES	-	-	-	40,500	-
424 E 43260 295 000 00000 000	SDW - Litter Control	21,143	18,903	25,000	23,250	25,000
424 E 43260 296 000 00000 000	SDW - Keep Lakeland Beautiful	10,075	-	-	-	-
424 E 43260 299 000 00000 000	SDW - Contingency	-	-	1,000	1,000	1,000
424 E 43260 331 000 00000 000	SDW - Gas, Oil, Diesel	5,271	6,872	10,000	10,000	15,000
Total public works expenditues		1,164,456	1,323,271	1,275,613	1,483,061	1,287,131
Capital Outlays						
424 E 43260 941 000 00000 000	SDW - Capital Outlay-Equipment	-	205,524	60,000	60,000	-
424 E 43260 944 000 00000 000	SDW - Capital Outlay - Vehicle	-	164,585	80,000	80,000	-
424 E 52115 920 000 00000 000	SDW - Building Improvements	-	64,977	50,000	108,393	-
Total capital outlays		-	435,086	190,000	248,393	-
Total expenditures		1,164,456	1,758,357	1,465,613	1,731,454	1,287,131
Net change in fund balance		94,272	(484,157)	(153,659)	(247,928)	34,813
Fund balance, beginning		936,906	1,031,178	547,021	547,021	299,093
Fund balance, ending		$ 1,031,178	$ 547,021	$ 393,362	$ 299,093	$ 333,906

DEBT SERVICE DETAIL

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES						
Interest Income						
210 R 36100 000 000 00000 000	Interest Earned - Checking	$ 78	$ 21	$ -	$ -	$ -
Total interest income		78	21	-	-	-
Total revenues		78	21	-	-	-
EXPENDITURES						
Debt Service - Principal						
210 E 49200 621 000 00000 000	Principal - TMBF #50236	201,000	208,000	215,000	215,000	223,000
210 E 49200 622 000 00000 000	Principal - TMBF #50538	204,000	213,000	223,000	2,738,000	-
210 E 49200 623 000 00000 000	Principal -TLDA Beverle Rivera	-	56,705	62,988	62,988	64,188
210 E 49200 624 000 00000 000	Principal - Shelby County	54,128	54,128	54,672	54,672	54,946
210 E 49200 625 000 00000 000	Principal - 20M CONs, 2015	1,425,000	1,455,000	1,530,000	14,350,000	-
210 E 49200 628 000 00000 000	Principal - 2019 Loan	-	-	-	-	-
210 E 49200 650 000 00000 000	Principal - 2021 USDA Refunding	-	-	-	-	238,487
210 E 49200 651 000 00000 000	Principal - 2021 BAN - New Canada	-	-	-	-	5,400,000
Total debt service - principal		1,884,128	1,986,833	2,085,660	17,420,660	5,980,621
Debt Service - Interest and Fiscal Charges						
210 E 49400 641 000 00000 000	Interest - 2004 TMBF #50236	17,389	10,789	11,108	3,000	1,500
210 E 49400 642 000 00000 000	Interest - 2008 TMBF #50538	52,774	37,478	54,369	6,000	-
210 E 49400 643 000 00000 000	Interest - TLDA Beverle Rivera	24,155	27,724	26,556	26,556	25,356
210 E 49400 644 000 00000 000	Interest - Shelby County Schoo	2,209	2,209	1,665	1,665	1,391
210 E 49400 645 000 00000 000	Interest - 20M CONs, Series 20	788,150	759,650	699,025	686,900	-
210 E 49400 648 000 00000 000	Interest - 2019 Loan	-	372,710	674,250	674,250	674,250
210 E 49400 650 000 00000 000	Interest - 2021 USDA Refunding	-	-	-	-	314,383
210 E 49400 651 000 00000 000	Interest - 2021 BAN - New Canada	-	-	-	-	150,000
210 E 49400 652 000 00000 000	Interest - USDA New Can Rd	-	-	-	-	25,500
210 E 49500 691 000 00000 000	Loan Fees - 2004 TMBF #50236	7,091	5,933	6,500	6,500	4,800
210 E 49500 692 000 00000 000	Loan Fees - 2008 TMBF #50538	19,426	18,279	20,000	20,000	-
210 E 49500 693 000 00000 000	Loan Fees - TLDA Beverle River	1,534	1,755	1,600	1,600	1,600
210 E 49500 694 000 00000 000	COI - BAN Series 2019	-	128,000	-	-	-
210 E 49500 694 015 00000 000	COI - CON 2015 Refi - USDA	-	-	-	34,000	-
210 E 49500 651 000 00000 000	COI - 2021 BAN - New Canada	-	-	-	-	60,000
210 E 49500 652 000 00000 000	COI - USDA Proceeds - New Can Rd	-	-	-	-	40,000

	ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)					
Debt Service - Interest and Fiscal Charges (Continued)					
210 E 49500 695 000 00000 000 Loan Fees - CON Series 2015	$ 300	$ 400	$ 1,200	$ 1,200	$ -
210 E 49500 696 000 00000 000 Loan Fees - BAN Series 2019	-	-	2,400	2,400	-
Total debt service - interest and fiscal charges	913,028	1,364,927	1,498,673	1,464,071	1,298,780
Total expenditures	2,797,156	3,351,760	3,584,333	18,884,731	7,279,401
Excess (deficiency) of revenues over (under) expenditures	(2,797,078)	(3,351,739)	(3,584,333)	(18,884,731)	(7,279,401)
OTHER FINANCING SOURCES (USES)					
Transfers In					
210 R 37950 000 000 00000 000 Transfer In from General Fund	2,626,131	3,271,435	3,584,333	18,884,731	7,279,401
Total other financing sources (uses)	2,626,131	3,271,435	3,584,333	18,884,731	7,279,401
Net change in fund balance	(170,947)	(80,304)	-	-	-
Fund balance, beginning	251,293	80,346	42	42	42
Fund balance, ending	$ 80,346	$ 42	$ 42	$ 42	$ 42

		ACTUAL		PLAN	ESTIMATED	PLAN
		FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
OPERATING REVENUES						
Sewer Service Fees						
412 R 37230 000 000 00000 000	Residential Sewer Fees	$ 1,284,089	$ 1,324,933	$ 1,363,900	$ 1,363,900	$ 1,570,813
412 R 37231 000 000 00000 000	Commercial Sewer Fees	66,116	70,419	77,500	77,500	70,149
412 R 37232 000 000 00000 000	City Of Memphis Sewer Fees	89,171	91,688	95,800	95,800	101,414
Total sewer service fees		1,439,376	1,487,040	1,537,200	1,537,200	1,742,376
Service Connection Fees						
412 R 37233 000 000 00000 000	Sewer Connection Charge	57,750	88,100	113,400	113,400	136,080
412 R 37298 000 000 00000 000	Sewer Development Charges	77,500	721,287	294,500	294,500	328,600
Total service connection fees		135,250	809,387	407,900	407,900	464,680
Total operating revenues		1,574,626	2,296,427	1,945,100	1,945,100	2,207,056
OPERATING EXPENSES						
Personnel Costs						
412 E 43250 111 000 00000 000	SEW - Salaries - Permanent	61,483	91,786	94,271	94,271	97,119
412 E 43250 121 000 00000 000	SEW - Regular Employee	88,873	116,940	145,342	140,342	221,636
412 E 43250 122 000 00000 000	SEW - Temporary Wages	5,367	12,676	-	5,000	-
412 E 43250 123 000 00000 000	SEW - Overtime Wages	950	586	1,232	1,232	2,015
412 E 43250 132 000 00000 000	SEW - Bonus Pay	-	-	-	-	-
412 E 43250 141 000 00000 000	SEW - FICA (Employer's Share)	11,355	17,124	18,607	18,607	24,783
412 E 43250 142 000 00000 000	SEW - Insurance	34,789	42,260	72,939	72,939	113,478
412 E 43250 143 000 00000 000	SEW - Retirement	9,576	12,566	11,579	11,579	14,691
412 E 43250 144 000 00000 000	SEW - HSA Retirement	2,094	2,820	-	-	-
412 E 43250 146 000 00000 000	SEW - Workmen's	6,965	4,685	8,574	8,574	11,988
412 E 43250 148 000 00000 000	SEW - Education/Training	1,423	150	2,500	2,500	2,500
412 E 43250 149 000 00000 000	SEW - Uniforms	1,343	1,279	2,000	2,000	3,000
Total personnel costs		224,218	302,872	357,044	357,044	491,210
Sewer System Administration						
412 E 43250 220 000 00000 000	SEW - Printing	-	-	500	500	500
412 E 43250 230 000 00000 000	SEW - Publicity/Dues	150	1,548	2,000	2,000	2,000
412 E 43250 232 000 00000 000	SEW - Environmental Protection	4,940	4,940	5,000	5,000	5,000
412 E 43250 241 000 00000 000	SEW - Electric	127,328	127,206	128,000	128,000	128,000
412 E 43250 242 000 00000 000	SEW - Water	-	-	-	-	-
412 E 43250 244 000 00000 000	SEW - Gas/Propane	936	1,144	800	800	800
412 E 43250 245 000 00000 000	SEW - Telephone	10,411	11,413	15,000	15,000	15,000

		ACTUAL		PLAN	ESTIMATED	PLAN
		FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
OPERATING EXPENSES (Continued)						
Sewer System Administration (Continued)						
412 E 43250 245 000 00000 019	SEW - PHONE-COVID-19	$ -	$ 204	$ -	$ 408	$ -
412 E 43250 251 000 00000 000	SEW - MLGW Collection Fee	29,012	29,638	30,000	30,000	30,000
412 E 43250 252 000 00000 000	SEW - Legal Services	-	2,580	2,000	4,280	2,000
412 E 43250 253 000 00000 000	SEW - Accounting & Auditing	8,000	8,000	8,800	8,800	9,000
412 E 43250 254 000 00000 000	SEW - Arch/Eng/Landscaping	-	6,153	10,000	8,000	10,000
412 E 43250 259 000 00000 000	SEW - Other Professional	34,234	49,312	30,000	29,720	30,000
412 E 43250 261 000 00000 000	SEW - Repair & Maintenance	80,980	123,282	4,000	4,000	4,000
412 E 43250 266 000 00000 000	SEW - Repair & Maintenance	1,000	16,566	2,000	2,000	25,000
412 E 43250 280 000 00000 000	SEW - Travel	1,417	-	2,500	2,500	2,500
412 E 43250 287 000 00000 000	SEW - Meals & Entertainment	453	-	1,000	1,000	1,000
412 E 43250 290 000 00000 000	SEW - Contracted Service	30,072	43,032	30,000	30,000	30,000
412 E 43250 310 000 00000 000	SEW - Office Supplies &	2,325	1,840	3,000	3,000	3,000
412 E 43250 322 000 00000 000	SEW - Chemical, Laboratory,	9,992	14,931	10,000	10,000	10,000
412 E 43250 331 000 00000 000	SEW - Gas, Oil, Diesel	9,294	6,237	10,000	10,000	10,000
412 E 43250 333 000 00000 000	SEW - Other Equipment Parts	49,188	35,063	50,000	50,000	50,000
412 E 43250 341 000 00000 000	SEW - Tools	1,902	3,284	2,000	2,000	2,000
412 E 43250 452 000 00000 000	SEW - Gravel & Sand	3,427	2,761	5,000	5,000	5,000
412 E 43250 454 000 00000 000	SEW - Sewer Line Materials	2,203	270	3,000	3,000	3,000
412 E 43250 511 000 00000 000	SEW - Insurance On Buildings	29,258	25,370	30,000	33,356	34,000
412 E 43250 513 000 00000 000	SEW - Liability	5,243	4,823	6,000	6,000	6,000
412 E 43250 515 000 00000 000	SEW - Professional Liability	-	-	2,000	2,000	-
412 E 43250 533 000 00000 000	SEW - Machinery &	-	-	5,000	5,000	5,000
Total sewer system administration		441,765	519,597	397,600	401,364	422,800
Depreciation Expense						
412 E 43250 950 000 00000 000	SEW - Depreciation Expense	501,043	505,669	510,000	510,000	510,000
Total depreciation expense		501,043	505,669	510,000	510,000	510,000
Equipment						
412 E 43250 953 000 00000 000	SEW - Improvements Other	-	-	-	-	-
Total equipment		-	-	-	-	-
Total operating expenses		1,167,026	1,328,138	1,264,644	1,268,408	1,424,010
Operating income		407,600	968,289	680,456	676,692	783,046

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	PLAN FY2020-2021	ESTIMATED FY2020-2021	PLAN FY2021-2022
NONOPERATING REVENUES (EXPENSES)						
Interest Income						
412 R 36100 000 000 00000 000	Interest Earned - Checking	$ 12,785	$ 14,189	$ 20,000	$ 20,000	$ 5,110
Interest and Fiscal Charges						
412 E 43250 611 000 00000 000	SEW - Interest On Long Term	(83,429)	(57,526)	(115,000)	(111,644)	(130,000)
412 E 43250 614 000 00000 000	SEW - Fees (Tml Bond	(30,128)	(26,161)	(30,000)	(30,000)	(30,000)
Net nonoperating revenues (expenses)		(100,772)	(69,498)	(125,000)	(121,644)	(154,890)
Capital Contributions - Development						
412 R 36907 000 000 00000 000	Developer Contributions	852,593	41,709	653,847	93,778	560,069
Change in net position		1,159,421	940,500	1,209,303	648,826	1,188,225
Net position, beginning		10,216,693	11,376,114	12,316,614	12,316,614	12,965,440
Net position, ending		$ 11,376,114	$ 12,316,614	$ 13,525,917	$ 12,965,440	$ 14,153,665
OTHER FINANCIAL INFORMATION:						
Capital additions		$ 231,379	$ 419,885	$ 6,000,000	$ 3,000,000	$ 5,670,000
Long-term debt repayment		$ 544,000	$ 544,000	$ 565,000	$ 565,000	$ 588,000
Debt proceeds		$ -	$ -	$ 5,000,000	$ 2,000,000	$ 5,000,000
Addition to (use of) cash estimate		$ 32,492	$ 440,575	$ (499,544)	$ (499,952)	$ (119,844)
RECONCILIATION OF CHANGE IN NET POSITION TO ADDITION TO (USE OF) CASH ESTIMATE						
Change in net position		$ 1,159,421	$ 940,500	$ 1,209,303	$ 648,826	$ 1,188,225
Plus:						
Debt proceeds		-	-	5,000,000	2,000,000	5,000,000
Non-cash depreciation expense		501,043	505,669	510,000	510,000	510,000
Less:						
Non-cash developer contributions		(852,593)	(41,709)	(653,847)	(93,778)	(560,069)
Capital additions		(231,379)	(419,885)	(6,000,000)	(3,000,000)	(5,670,000)
Long-term debt repayment		(544,000)	(544,000)	(565,000)	(565,000)	(588,000)
Addition to (use of) cash estimate		$ 32,492	$ 440,575	$ (499,544)	$ (499,952)	$ (119,844)