



Board of Commissioners
Regular Meeting Agenda
Tuesday, March 26, 2024, 5:45 PM
City Hall, Lakeland, Tennessee 38002

- I. CALL TO ORDER BY MAYOR:
- II. INVOCATION:
- III. PLEDGE:
- IV. ROLL CALL BY RECORDER:
- V. PUBLIC HEARING:
- VI. TREASURER'S REPORT:
- VII. REPORTS FROM COMMITTEES, MEMBERS OF THE BOARD OF COMMISSIONERS & OTHER OFFICERS:
- VIII. PUBLIC COMMENTS:
- IX. SEWERAGE COMMISSION BUSINESS:
- X. CONSENT AGENDA:
- XI. REGULAR AGENDA:
 1. **Discussion and Possible Action** - City Funds budget workshop (presentation of City Staff-prepared first draft of the Fiscal Year 2025 Annual Budget, to obtain feedback from the Board of Commissioners).
- XII. ANNOUNCEMENTS:
- XIII. ADJOURNMENT:

GENERAL FUND

	ACTUAL		ORIG. BUDGET FY2023-2024	ESTIMATED FY2023-2024	BUDGET FY2024-2025
	FY2021-2022	FY2022-2023			
Revenues					
Property taxes	\$ 4,740,144	\$ 4,953,825	\$ 5,829,015	\$ 5,829,015	\$ 5,855,860
Local sales taxes	2,788,507	3,364,638	4,126,293	4,126,293	3,884,697
Intergovernmental	1,860,939	1,974,191	2,152,692	2,152,692	2,134,270
Licenses and permits	274,995	182,990	157,647	157,647	378,448
Charges for services	165,365	111,522	222,385	222,385	302,399
Federal, state, and local grants	6,266,931	7,891,917	5,240,000	400,000	9,311,456
Interest income	11,988	231,730	223,000	223,000	178,000
Other income	14,368	15,002	15,000	18,000	15,000
Total revenues	<u>16,123,237</u>	<u>18,725,815</u>	<u>17,966,032</u>	<u>13,129,032</u>	<u>22,060,130</u>
Expenditures					
Current					
General government	2,045,962	2,092,550	2,341,838	2,543,418	2,814,697
Community development	734,129	1,000,432	1,099,564	1,045,819	1,113,154
Public works	691,886	602,062	695,561	721,049	1,138,961
Parks and recreation	742,564	1,005,530	1,133,691	1,124,433	1,305,525
Debt Service					
Principal	-	27,500	-	-	-
Capital outlays	8,090,062	5,491,200	21,918,635	8,516,745	30,204,000
Total expenditures	<u>12,304,603</u>	<u>10,219,274</u>	<u>27,189,289</u>	<u>13,951,464</u>	<u>36,576,337</u>
Excess (deficiency) of revenues over (under) expenditures	3,818,634	8,506,541	(9,223,257)	(822,432)	(14,516,207)
Other Financing Sources (Uses)					
Issuance of debt	46,724,728	7,015,747	14,500,000	-	20,500,000
Transfers in from other funds	700,000	700,000	-	-	-
Transfers out	(52,355,283)	(12,588,979)	(5,964,258)	(5,383,696)	(5,886,437)
Total other financing sources (uses)	<u>(4,930,555)</u>	<u>(4,873,232)</u>	<u>8,535,742</u>	<u>(5,383,696)</u>	<u>14,613,563</u>
Net change in fund balance	<u>\$ (1,111,921)</u>	<u>\$ 3,633,309</u>	<u>\$ (687,515)</u>	<u>\$ (6,206,128)</u>	<u>\$ 97,356</u>
Addition to (Use of) Fund Balance:					
Nonspendable	\$ (656)	\$ 2,254,996	\$ -	\$ (2,256,000)	\$ -
Restricted	(91,348)	(81,198)	-	-	-
Committed	(314,767)	(80,543)	(117,515)	(950,977)	-
Assigned	(1,165,177)	250,000	(570,000)	(570,000)	-
Unassigned	460,027	1,290,054	-	(2,429,151)	97,356
Net change in fund balance	<u>\$ (1,111,921)</u>	<u>\$ 3,633,309</u>	<u>\$ (687,515)</u>	<u>\$ (6,206,128)</u>	<u>\$ 97,356</u>

BUDGET - WORKSHOP COPY

BUDGET SUMMARIES

SUMMARIES

State Street Aid

	ACTUAL		ORIG. BUDGET FY2023-2024	ESTIMATED FY2023-2024	BUDGET FY2024-2025
	FY2021-2022	FY2022-2023			
Revenues					
Intergovernmental	\$ 487,882	\$ 485,418	\$ 497,966	\$ 497,966	\$ 524,673
Federal, state, and local grants	153,314	-	117,000	117,000	117,000
Total revenues	<u>641,196</u>	<u>485,418</u>	<u>614,966</u>	<u>614,966</u>	<u>641,673</u>
Expenditures					
Current					
Public works	1,087,386	2,741,859	2,662,140	4,515,773	2,739,844
Capital outlays	468,258	425,434	20,000	20,000	120,000
Total expenditures	<u>1,555,644</u>	<u>3,167,293</u>	<u>2,682,140</u>	<u>4,535,773</u>	<u>2,859,844</u>
Excess (deficiency) of revenues over (under) expenditures	(914,448)	(2,681,875)	(2,067,174)	(3,920,807)	(2,218,171)
Other Financing Sources (Uses)					
Transfers in from other funds	3,184,556	1,971,747	1,866,910	1,866,910	2,156,513
Net change in fund balance	<u>\$ 2,270,108</u>	<u>\$ (710,128)</u>	<u>\$ (200,264)</u>	<u>\$ (2,053,897)</u>	<u>\$ (61,658)</u>
Addition to (use of) committed fund balance	<u>\$ 2,270,108</u>	<u>\$ (710,128)</u>	<u>\$ (200,264)</u>	<u>\$ (2,053,897)</u>	<u>\$ (61,658)</u>

BUDGET - WORKSHOP COPY

BUDGET SUMMARIES

SUMMARIES

Storm Water Fund

	ACTUAL		ORIG. BUDGET FY2023-2024	ESTIMATED FY2023-2024	BUDGET FY2024-2025
	FY2021-2022	FY2022-2023			
Revenues					
Charges for services	\$ 232,546	\$ 205,306	\$ 210,417	\$ 210,417	\$ 220,018
Expenditures					
Current					
Public works	70,883	101,394	91,390	91,390	108,737
Capital outlays	5,731	34,474	300,000	300,000	475,000
Total expenditures	<u>76,614</u>	<u>135,868</u>	<u>391,390</u>	<u>391,390</u>	<u>583,737</u>
Excess (deficiency) of revenues over (under) expenditures	155,932	69,438	(180,973)	(180,973)	(363,719)
Other Financing Sources (Uses)					
Transfers in from other funds	-	-	-	-	53,000
Net change in fund balance	<u>\$ 155,932</u>	<u>\$ 69,438</u>	<u>\$ (180,973)</u>	<u>\$ (180,973)</u>	<u>\$ (310,719)</u>
Addition to (use of) restricted fund balance	<u>\$ 155,932</u>	<u>\$ 69,438</u>	<u>\$ (180,973)</u>	<u>\$ (180,973)</u>	<u>\$ (310,719)</u>

Solid Waste Fund

	ACTUAL		ORIG. BUDGET FY2023-2024	ESTIMATED FY2023-2024	BUDGET FY2024-2025
	FY2021-2022	FY2022-2023			
Revenues					
Charges for services	\$ 1,333,953	\$ 1,357,587	\$ 1,408,678	\$ 1,408,678	\$ 1,398,089
Federal, state, and local grants	-	19,063	-	-	-
Total revenues	<u>1,333,953</u>	<u>1,376,650</u>	<u>1,408,678</u>	<u>1,408,678</u>	<u>1,398,089</u>
Expenditures					
Current					
Public works	1,295,439	1,400,774	1,254,048	1,749,048	1,680,810
Capital outlays	53,833	239,949	-	-	-
Total expenditures	<u>1,349,272</u>	<u>1,640,723</u>	<u>1,254,048</u>	<u>1,749,048</u>	<u>1,680,810</u>
Excess (deficiency) of revenues over (under) expenditures	(15,319)	(264,073)	154,630	(340,370)	(282,721)
Other Financing Sources (Uses)					
Transfers in from other funds	-	63,500	-	275,000	282,102
Net change in fund balance	<u>\$ (15,319)</u>	<u>\$ (200,573)</u>	<u>\$ 154,630</u>	<u>\$ (65,370)</u>	<u>\$ (619)</u>
Addition to (use of) restricted fund balance	<u>\$ (15,319)</u>	<u>\$ (200,573)</u>	<u>\$ 154,630</u>	<u>\$ (65,370)</u>	<u>\$ (619)</u>

BUDGET - WORKSHOP COPY

BUDGET SUMMARIES

SUMMARIES

Debt Service Fund

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2024-2025
Revenues					
Interest income	\$ 2	\$ 9	\$ -	\$ -	\$ -
Expenditures					
Debt Service					
Principal	45,599,849	8,256,730	1,218,127	1,056,315	1,084,339
Interest and fiscal charges	1,161,163	1,502,297	2,138,626	1,444,876	1,566,768
Total expenditures	46,761,012	9,759,027	3,356,753	2,501,191	2,651,107
Excess (deficiency) of revenues over (under) expenditures	(46,761,010)	(9,759,018)	(3,356,753)	(2,501,191)	(2,651,107)
Other Financing Sources (Uses)					
Transfers in from other funds	46,761,012	9,759,027	3,356,753	2,501,191	2,651,107
Net change in fund balance	\$ 2	\$ 9	\$ -	\$ -	\$ -
Addition to (use of) committed fund balance	\$ 2	\$ 9	\$ -	\$ -	\$ -

Sewer Fund

	ACTUAL		PLAN	ESTIMATED	PLAN
	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2024-2025
Operating Revenues					
Charges for Services					
Sewer service fees	\$ 1,541,065	\$ 1,792,549	\$ 2,972,299	\$ 2,972,299	\$ 3,193,163
Service connection fees	282,750	94,800	247,600	247,600	604,300
Total operating revenues	<u>1,823,815</u>	<u>1,887,349</u>	<u>3,219,899</u>	<u>3,219,899</u>	<u>3,797,463</u>
Operating Expenses					
Personnel costs	325,887	557,835	738,432	738,432	820,806
Sewer system administration	503,429	728,495	1,245,800	1,246,753	1,100,100
Depreciation expense	543,731	577,514	510,000	510,000	510,000
Total operating expenses	<u>1,373,047</u>	<u>1,863,844</u>	<u>2,494,232</u>	<u>2,495,185</u>	<u>2,430,906</u>
Operating income (loss)	450,768	23,505	725,667	724,714	1,366,557
Nonoperating Revenues (Expenses)					
Interest income	5,403	96,585	12,500	12,500	5,500
Interest and fiscal charges	(30,606)	(78,883)	(305,145)	(305,145)	(414,471)
Net nonoperating revenues (expenses)	<u>(25,203)</u>	<u>17,702</u>	<u>(292,645)</u>	<u>(292,645)</u>	<u>(408,971)</u>
Capital Grants and Contributions					
Capital grants	-	-	-	-	2,614,797
Capital contributions - development	244,155	363,947	402,065	402,065	-
Total capital grants and contributions	<u>244,155</u>	<u>363,947</u>	<u>402,065</u>	<u>402,065</u>	<u>2,614,797</u>
Change in net position	<u>\$ 669,720</u>	<u>\$ 405,154</u>	<u>\$ 835,087</u>	<u>\$ 834,134</u>	<u>\$ 3,572,383</u>

BUDGET - CITY FUNDS WORKSHOP GENERAL FUND DETAIL

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2021-2022	FY2022-2023	BUDGET	FY2023-2024	FY2024-2025
REVENUES						
Property Taxes						
110 R 31111 000 000 00000 000	Real Property Taxes (Current)	\$ 3,562,304	\$ 3,655,663	\$ 4,517,447	\$ 4,517,447	\$ 4,538,045
110 R 31112 000 000 00000 000	Personal Property Taxes (Current)	35,095	39,135	55,358	55,358	55,703
110 R 31113 000 000 00000 000	Property Tax - Schools	670,294	717,449	733,478	733,478	736,561
110 R 31114 000 000 00000 000	Utility Tax (TPSC)	16,665	15,987	8,797	8,797	9,061
110 R 31115 000 000 00000 000	School Property Tax Reserves	446,863	478,300	488,598	488,598	490,651
110 R 31116 000 000 00000 000	Delinquent Property Tax	(2,648)	35,157	13,766	13,766	14,039
110 R 31117 000 000 00000 000	Property Tax Penalty & Interest	11,571	12,134	11,571	11,571	11,800
110 R 31118 000 000 00000 000	Special Property Tax - School	-	-	-	-	-
	Total property taxes	4,740,144	4,953,825	5,829,015	5,829,015	5,855,860
Local Sales Taxes						
110 R 31600 000 000 00000 000	Local Option Sales Tax	1,582,729	1,974,463	2,468,938	2,468,938	2,410,123
110 R 31610 000 000 00000 000	Local Sales Tax - Schools	689,570	779,050	1,072,448	1,072,448	936,398
110 R 31700 000 000 00000 000	Wholesaler Beer Taxes	121,685	118,893	142,047	142,047	125,776
110 R 31720 000 000 00000 000	Wholesale Liquor Tax	4,174	87,482	5,834	5,834	92,000
110 R 31800 000 000 00000 000	Business Taxes	140,432	144,330	158,173	158,173	150,000
110 R 31801 000 000 00000 000	Telecom Sales City	5,345	4,832	5,261	5,261	3,320
110 R 31802 000 000 00000 000	Sports Betting Taxes	13,982	24,789	12,000	12,000	13,000
110 R 31912 000 000 00000 000	Cable Franchise (5%)	140,680	134,665	130,674	130,674	119,080
110 R 31920 000 000 00000 000	Room Occupancy Tax	89,910	96,134	130,918	130,918	35,000
	Total local sales taxes	2,788,507	3,364,638	4,126,293	4,126,293	3,884,697
Intergovernmental						
110 R 33320 000 000 00000 000	TVA Pymt in Lieu of Taxes	257,889	277,672	275,000	275,000	260,000
110 R 33510 000 000 00000 000	State Sales Tax	1,572,882	1,654,194	1,851,492	1,851,492	1,817,270
110 R 33520 000 000 00000 000	State Income Tax (Hall)	3,623	2,078	-	-	-
110 R 33530 000 000 00000 000	TN Beer Tax	-	-	-	-	-
110 R 33540 000 000 00000 000	TN Mixed Drink Tax	1,125	14,775	1,200	1,200	32,000
110 R 33552 000 000 00000 000	TN City St & Trans Tax	25,420	25,472	25,000	25,000	25,000
	Total intergovernmental	1,860,939	1,974,191	2,152,692	2,152,692	2,134,270
Licenses and Permits						
110 R 32210 000 000 00000 000	Beer Licenses	1,700	2,300	1,500	1,500	1,600
110 R 32600 000 000 00000 000	Warning Siren Fees	3,300	600	2,300	2,300	8,900
110 R 32608 000 000 00000 000	Certificate Of Occupancy	4,150	3,550	4,500	4,500	4,500
110 R 32610 000 000 00000 000	Building Permit Fee	98,939	85,781	75,000	75,000	100,000
110 R 32611 000 000 00000 000	Insp/Engineer Review Fees	59,150	19,900	28,100	28,100	107,300
110 R 32612 000 000 00000 000	BOA Appeals	400	600	1,000	1,000	1,000
110 R 32613 000 000 00000 000	Plat/Site Plan Review Fees	3,092	6,270	4,000	4,000	8,000
110 R 32614 000 000 00000 000	Drainage Control Fee	33,000	6,000	7,000	7,000	73,000
110 R 32615 000 000 00000 000	Park Improvement Fees	5,700	2,149	4,600	4,600	17,800
110 R 32616 000 000 00000 000	Cell Tower Fee	4,000	500	1,000	1,000	500
110 R 32617 000 000 00000 000	Admin Fees For Developments	20,550	8,800	4,700	4,700	17,900
110 R 32690 000 000 00000 000	Natural Resource Inventory	1,073	861	3,240	3,240	2,520
110 R 32691 000 000 00000 000	Tree Removal Fee	3,421	4,344	1,257	1,257	9,378
110 R 32692 000 000 00000 000	GIS Mapping Fees	12,050	7,350	2,450	2,450	9,050
110 R 32700 000 000 00000 000	Fence Permit	1,610	2,460	1,500	1,500	1,500
110 R 32701 000 000 00000 000	Sign Permit	4,520	3,480	2,000	2,000	2,000
110 R 32702 000 000 00000 000	Land Disturbance Permit	7,935	12,400	4,500	4,500	4,500
110 R 32703 000 000 00000 000	Accessory Permits	3,090	3,600	3,500	3,500	3,500
110 R 32706 000 000 00000 000	Misc Permits	1,840	185	2,000	2,000	2,000
110 R 32707 000 000 00000 000	Street Disturbance Permit	1,325	8,710	500	500	500
110 R 32710 000 000 00000 000	TN One Call Fee	4,150	3,150	3,000	3,000	3,000
	Total licenses and permits	274,995	182,990	157,647	157,647	378,448
Charges for Services						
110 R 34291 000 000 00000 000	Code Enforcement Charges	-	-	-	-	-
110 R 34312 000 000 00000 000	Payment In Lieu Roads	-	-	-	-	-
110 R 34725 000 000 00000 000	Concessions	-	-	2,000	2,000	2,000
110 R 34739 000 000 00000 000	Club House Rental Fee	32,335	23,650	30,000	30,000	30,000
110 R 34740 000 000 00000 000	Parks & Rec Rental Fee	2,175	1,550	2,000	2,000	2,000
110 R 34741 000 000 00000 000	Developer Fees For Parkland	45,379	(6,847)	27,885	27,885	107,899
110 R 34742 000 000 00000 000	Soccer Recreation Fees	3,275	5,040	5,000	5,000	5,000
110 R 34743 000 000 00000 000	Youth Baseball Fees	11,042	5,318	13,000	13,000	13,000
110 R 34744 000 000 00000 000	Youth Basketball Fees	31,335	30,673	40,000	40,000	40,000
110 R 34746 000 000 00000 000	Adult Flag Football	1,580	3,800	10,000	10,000	10,000

BUDGET - CITY FUNDS WORKSHOP GENERAL FUND DETAIL

	ACTUAL		ORIG.	ESTIMATED	BUDGET	
	FY2021-2022	FY2022-2023	BUDGET FY2023-2024	FY2023-2024	FY2024-2025	
REVENUES (Continued)						
Charges for Services (Continued)						
110 R 34747 000 000 00000 000	Senior Center Program Fees	\$ 726	\$ 648	\$ 5,000	\$ 5,000	\$ 5,000
110 R 34748 000 000 00000 000	Tennis Recreation Fees	4,121	2,572	10,000	10,000	10,000
110 R 34751 000 000 00000 000	Youth Football Fees	24,595	32,098	35,000	35,000	35,000
110 R 34752 000 000 00000 000	Youth Cheerleading	8,202	13,020	30,000	30,000	30,000
110 R 34755 000 000 00000 000	Recreation Camps	600	-	10,000	10,000	10,000
110 R 34757 000 000 00000 000	Youth Olympics	-	-	2,500	2,500	2,500
	Total charges for services	165,365	111,522	222,385	222,385	302,399
Federal, State, and Local Grants						
110 R 33100 000 000 00000 000	LPRF Grant Revenue	499,931	-	-	-	-
110 R 33110 000 000 00000 000	Grant Revenue for Zandie Kuehl	-	-	-	-	-
110 R 33111 000 000 00000 000	CDBG Grant Revenue	-	-	-	-	-
110 R 33450 000 000 00000 000	FEMA Reimbursement	-	143,176	-	-	-
110 R 33460 000 000 00000 000	New Canada Rd (PIN 107036.00)	5,324,542	3,955,297	4,840,000	-	8,868,000
110 R 33556 000 000 00000 000	DOL Reimbursement - Unempmnt	-	-	-	-	-
110 R 33811 000 000 00000 000	TN Grant Allocation	-	-	-	-	-
110 R 33812 000 000 00000 000	CARES Act Grant	-	-	-	-	-
110 R 33813 000 000 00000 000	Mem-TEMA Vaccination POD Grant	36,632	-	-	-	-
110 R 33816 000 000 00000 000	ARPA SLFRF Grant	-	3,701,052	-	-	-
110 R 36833 000 000 00000 000	Bike Ped Path Grant	316,275	-	-	-	-
110 R 36835 000 000 00000 000	Transportation Plan Update	34,688	78,772	68,000	68,000	-
110 R 36836 000 000 00000 000	TDOT Reimb - Closed Grants	54,863	13,620	-	-	-
110 R 36837 000 000 00000 000	STBG Grants Revenues	-	-	332,000	332,000	443,456
	Total federal, state, and local grants	6,266,931	7,891,917	5,240,000	400,000	9,311,456
Interest Income						
110 R 36100 000 000 00000 000	Interest Earned - Checking	10,044	230,058	175,000	175,000	175,000
110 R 36102 000 000 00000 000	Interest Earned - Rest LSS	71	4	-	-	-
110 R 36101 000 000 00000 000	Interest From CD's	1,873	1,668	48,000	48,000	3,000
	Total interest income	11,988	231,730	223,000	223,000	178,000
Other Income						
110 R 35110 000 000 00000 000	City Court Fines & Fees	2,900	6,213	3,000	3,000	3,000
110 R 36335 000 000 00000 000	Insurance Reimbursements	-	3,500	-	-	-
110 R 36900 000 000 00000 000	Misc Income/Admin Fees	5,203	121	1,500	1,500	1,500
110 R 36901 000 000 00000 000	Donations/Lakeland Activities	4,979	1,442	3,000	3,000	3,000
110 R 36906 000 000 00000 000	Parks Donations	-	-	-	-	-
110 R 36904 000 000 00000 000	Senior Citizens Donations	1,286	3,726	7,500	10,500	7,500
	Total other income	14,368	15,002	15,000	18,000	15,000
	Total revenues	16,123,237	18,725,815	17,966,032	13,129,032	22,060,130
EXPENDITURES						
General Government Expenditures						
110 E 41000 111 000 00000 000	GOV - Salary	134,988	130,220	136,510	221,910	211,391
110 E 41000 121 000 00000 000	GOV - Regular Employee Wages	33,466	15,192	-	-	49,608
110 E 41000 123 000 00000 000	GOV - Overtime Wages	-	-	-	-	344
110 E 41000 132 000 00000 000	GOV - Bonus Pay	74,161	56,810	79,793	56,293	96,009
110 E 41000 133 000 00000 000	GOV - Vehicle Allowance	-	6,500	6,000	6,000	6,000
110 E 41000 141 000 00000 000	GOV - FICA (Employer's Share)	18,172	15,690	16,040	21,940	26,434
110 E 41000 142 000 00000 000	GOV - Insurance	26,561	35,473	27,405	50,305	62,004
110 E 41000 143 000 00000 000	GOV - Retirement	11,899	9,812	10,184	14,284	16,977
110 E 41000 144 000 00000 000	GOV - HSA Retirement	680	1,080	1,040	2,640	3,120
110 E 41000 146 000 00000 000	GOV - Work Comp	1,207	(865)	627	627	1,199
110 E 41000 147 000 00000 000	GOV - Unemployment	550	-	-	5,000	5,000
110 E 41000 147 000 00000 119	GOV - Unemployment - COVID	-	-	-	-	-
110 E 41000 148 000 00000 000	GOV - Education/Training	1,600	229	2,000	4,425	4,000
110 E 41000 210 000 00000 000	GOV - Postage	4,172	5,224	4,000	4,800	4,500
110 E 41000 212 000 00000 000	GOV - Employee Engagement	283	4,386	-	5,600	4,500
110 E 41000 220 000 00000 000	GOV - Printing	9,824	8,460	7,000	10,000	8,000
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	10,988	8,377	10,500	12,000	15,000
110 E 41000 233 000 00000 000	GOV - Subscriptions	-	-	-	1,609	1,800
110 E 41000 235 000 00000 000	GOV - Memberships/Tuition	-	105	-	89	-
110 E 41000 241 000 00000 000	GOV - Electric	11,580	13,004	16,000	14,500	20,000
110 E 41000 242 000 00000 000	GOV - Water	4,401	4,294	6,000	5,000	2,500
110 E 41000 244 000 00000 000	GOV - Gas/Propane	3,033	2,726	3,000	3,000	4,000
110 E 41000 245 000 00000 000	GOV - Telephone	9,873	9,553	10,000	4,391	2,400
110 E 41000 245 000 00000 019	GOV - TELEPHONE COVID-19	-	-	-	-	-
110 E 41000 251 000 00000 000	GOV - Trustee Collection Fees	33,455	41,735	50,199	50,199	19,898

BUDGET - CITY FUNDS WORKSHOP GENERAL FUND DETAIL

EXPENDITURES (Continued)	ACTUAL		ORIG.	ESTIMATED	BUDGET	
	FY2021-2022	FY2022-2023	BUDGET FY2023-2024	FY2023-2024	FY2024-2025	
General Government Expenditures (Continued)						
110 E 41000 252 000 00000 000	GOV - Legal Services	\$ 101,418	\$ 118,608	\$ 100,000	\$ 81,000	\$ 120,000
110 E 41000 252 000 00000 600	GOV - Legal Services - Bonds	-	1,152	-	-	-
110 E 41000 252 000 00000 800	GOV Legal Services - COVID-19	15,560	60	-	-	-
110 E 41000 253 000 00000 000	GOV - Accounting & Auditing Se	27,920	28,400	31,000	41,000	44,000
110 E 41000 255 000 00000 000	GOV - Data Processing Services	-	-	-	-	-
110 E 41000 257 000 00000 000	GOV - Property Tax Commission	95,944	101,434	110,000	110,000	116,000
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	25,575	41,865	22,000	16,388	15,000
110 E 41000 261 000 00000 000	GOV - Repair & Maintenance Veh	-	-	-	-	-
110 E 41000 266 000 00000 000	GOV - Repair & Maintenance Bui	50,980	23,357	20,000	39,559	10,000
110 E 41000 267 000 00000 000	GOV - Repair & Maintenance Plu	1,550	1,455	2,000	2,000	1,500
110 E 41000 280 000 00000 000	GOV - Travel	-	106	1,000	5,500	3,500
110 E 41000 287 000 00000 000	GOV - Meals & Entertainment	3,666	4,858	4,000	6,000	5,000
110 E 41000 290 000 00000 000	GOV - Contracted Service	110,003	16,344	10,000	27,369	15,000
110 E 41000 291 000 00000 000	GOV - Ambulance Service	316,228	314,725	320,000	320,000	312,000
110 E 41000 296 000 00000 000	GOV - Keep Lakeland Beautiful	9,727	5,775	13,000	15,560	13,000
110 E 41000 299 000 00000 000	GOV - Contingency	-	-	2,000	-	-
110 E 41000 300 000 00000 000	GOV - Neighborhood Watch	17	2,940	12,000	3,500	10,000
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	9,724	11,050	10,000	17,200	13,000
110 E 41000 318 000 00000 000	GOV - Miscellaneous	-	120	-	500	-
110 E 41000 320 000 00000 000	GOV - Operating Supplies	999	2,464	1,000	4,800	2,500
110 E 41000 320 000 00000 019	GOV - Op Supplies - CARES	-	-	-	-	-
110 E 41000 321 000 00000 000	GOV - Bank Charges	306	4,252	5,000	5,000	6,800
110 E 41000 331 000 00000 000	GOV - Gas, Oil, Diesel	1,256	-	-	-	-
110 E 41000 333 000 00000 000	GOV - Other Equip/Parts	-	23,620	-	-	-
110 E 41000 510 000 00000 000	GOV - Insurance	500	500	4,703	4,703	500
110 E 41000 511 000 00000 000	GOV - Insurance On Buildings	16,127	16,309	16,500	16,500	16,500
110 E 41000 513 000 00000 000	GOV - Liability	35,513	44,806	45,000	45,000	61,000
110 E 41000 521 000 00000 000	GOV - Surety Bonds For Officia	1,022	1,050	2,000	2,000	2,000
110 E 41000 720 000 00000 000	St Jude Dream Home	11,050	-	-	-	-
110 E 41000 948 000 00000 000	GOV - Computer Upgrades	-	-	-	-	-
110 E 41000 951 000 00000 000	GOV - Furniture / Fixtures	507	25,070	25,000	7,400	9,000
110 E 41210 111 000 00000 000	CRT - Salary	4,275	4,250	6,500	3,500	6,500
110 E 41210 121 000 00000 000	CRT - Regular Employee Wages	4,270	2,360	1,200	-	-
110 E 41210 123 000 00000 000	CRT - Overtime Wages	4	-	-	-	-
110 E 41210 141 000 00000 000	CRT - FICA (Employer's Share)	609	493	589	589	497
110 E 41210 142 000 00000 000	CRT - Insurance	2,039	724	-	-	-
110 E 41210 143 000 00000 000	CRT - Retirement	209	126	-	-	-
110 E 41210 144 000 00000 000	CRT - RHS Plan	68	48	-	-	-
110 E 41210 146 000 00000 000	CRT - Work Comp	8	8	-	-	-
110 E 41210 148 000 00000 000	CRT - Education/Training	506	195	500	1,400	500
110 E 41210 255 000 00000 000	CRT - Data Processing	1,200	1,100	1,000	1,000	1,000
110 E 41210 318 000 00000 000	CRT- Court Cost Fees	101	200	200	200	200
110 E 41330 111 000 00000 000	BOC - Salary	25,200	24,500	25,200	24,000	25,200
110 E 41330 141 000 00000 000	BOC - FICA (Employer's Share)	1,928	1,874	1,928	1,928	1,928
110 E 41330 146 000 00000 000	BOC - Work Comp	-	-	40	40	40
110 E 41330 148 000 00000 000	BOC - Education/Training	330	185	1,000	1,500	1,100
110 E 41330 220 000 00000 000	BOC - Printing	-	-	-	-	-
110 E 41330 252 000 00000 019	BOC - Legal - Vaccine POD	-	-	-	-	-
110 E 41330 230 000 00000 000	BOC - Meals & Entertainment	-	-	-	-	-
110 E 41330 287 000 00000 000	BOC - EDC Marketing	-	46	-	500	500
110 E 41330 288 000 00000 000	BOC - Vol Appreciation Dinner	3,994	4,064	4,000	8,900	8,500
110 E 41330 670 000 00000 000	BOC - Election Commission Fee	-	11,930	-	-	-
110 E 41330 999 000 00000 000	BOC - Relief Donations	-	3,000	-	-	-
110 E 41500 111 000 00000 000	FIN - Salary	97,298	204,509	241,550	300,050	331,386
110 E 41500 121 000 00000 000	FIN - Regular Employee Wages	137,529	46,431	41,725	13,625	-
110 E 41500 123 000 00000 000	FIN - Overtime Wages	190	2	287	287	-
110 E 41500 141 000 00000 000	FIN - FICA (Employer's Share)	16,746	18,479	21,910	23,510	25,605
110 E 41500 142 000 00000 000	FIN - Insurance	58,074	49,416	75,176	56,576	63,953
110 E 41500 143 000 00000 000	FIN - Retirement	11,253	13,072	14,319	14,819	16,736
110 E 41500 144 000 00000 000	FIN- HSA Retirement	2,652	2,575	4,160	1,060	4,160
110 E 41500 146 000 00000 000	FIN - Work Comp	435	(650)	495	495	580
110 E 41500 148 000 00000 000	FIN - Education/Training	1,287	868	9,000	481	9,000
110 E 41500 220 000 00000 000	FIN - Printing	2,501	1,664	3,000	3,000	3,000
110 E 41500 230 000 00000 000	FIN - Dues	579	540	2,000	2,000	2,000
110 E 41500 245 000 00000 000	FIN - Telephone	1,094	2,688	3,000	3,000	3,000
110 E 41500 245 000 00000 019	FIN - Telephone (CARES)	-	34	-	-	-
110 E 41500 259 000 00000 000	FIN - Other Prof Services	805	975	1,000	1,000	1,000
110 E 41500 280 000 00000 000	FIN - Travel	712	774	5,000	2,169	5,000
110 E 41500 287 000 00000 000	FIN - Meals & Entertainment	-	44	750	750	750

BUDGET - CITY FUNDS WORKSHOP GENERAL FUND DETAIL

	ACTUAL		ORIG.	ESTIMATED	BUDGET	
	FY2021-2022	FY2022-2023	BUDGET FY2023-2024	FY2023-2024	FY2024-2025	
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41500 290 000 00000 000	FIN - Contracted Service	\$ -	\$ 14,121	\$ 15,000	\$ 28,600	\$ 15,000
110 E 41500 299 000 00000 000	FIN - Contingency	-	-	1,000	1,000	-
110 E 41500 318 000 00000 000	FIN - Misc Expense	2	-	500	500	500
110 E 41500 331 000 00000 000	FIN - Gas, Oil, Diesel	-	-	500	500	500
110 E 41500 951 000 00000 000	FIN - Furniture / Fixtures	-	2,400	2,000	-	-
110 E 41711 111 000 00000 000	ITS - Salary	92,256	181,826	172,744	200,544	275,642
110 E 41711 121 000 00000 000	ITS - Regular Employee Wages	54,596	17,208	-	4,100	37,206
110 E 41711 122 000 00000 000	ITS - Temporary Employee Wages	11,362	(3,000)	34,538	338	-
110 E 41711 123 000 00000 000	ITS - Overtime Wages	-	-	-	-	-
110 E 41711 144 000 00000 000	ITS - RHS PLAN	680	2,080	2,080	2,080	2,080
110 E 41711 141 000 00000 000	ITS - FICA (Employer's Share)	11,832	14,936	16,016	16,016	24,173
110 E 41711 142 000 00000 000	ITS - Insurance	19,051	26,374	27,095	27,095	52,387
110 E 41711 143 000 00000 000	ITS - Retirement	4,880	9,914	10,303	13,403	17,220
110 E 41711 146 000 00000 000	ITS - Work Comp	282	358	362	362	548
110 E 41711 148 000 00000 000	ITS - Education/Training	149	4,017	11,150	11,150	12,000
110 E 41711 235 000 00000 000	ITS - Membership/Tuition	-	285	500	500	1,200
110 E 41711 245 000 00000 000	ITS - Telephone	1,001	3,055	12,200	12,200	6,280
110 E 41711 245 000 00000 019	ITS - Telephone - CARES	-	-	-	-	-
110 E 41711 255 000 00000 000	ITS - Data Processing Services	133,691	118,496	176,190	179,702	211,596
110 E 41711 255 000 00000 019	ITS - Data Processing - CARES	-	408	-	-	-
110 E 41711 258 000 00000 000	ITS - Flock Camera Access	-	40,000	65,000	113,144	105,000
110 E 41711 259 000 00000 000	ITS - Other Professional Servi	82,487	73,169	136,230	136,230	138,446
110 E 41711 269 000 00000 000	ITS - Repair & Maint - Equipment	-	9,496	7,150	7,150	7,750
110 E 41711 280 000 00000 000	ITS - Travel	1,099	3,055	6,900	6,900	7,000
110 E 41711 287 000 00000 000	ITS - Meals & Entertainment	-	224	1,250	1,250	1,350
110 E 41711 320 000 00000 000	ITS - Operating Supplies	745	428	1,100	1,100	1,000
110 E 41711 930 000 00000 019	ITS - Other Imp - AV - CARES	-	-	-	-	-
110 E 41711 948 000 00000 000	ITS - Computer Upgrades	29,468	18,851	34,000	47,584	44,700
110 E 41711 948 000 00000 019	ITS - Comp Upgrades - CARES	-	-	-	-	-
Total general government expenditures		2,045,962	2,092,550	2,341,838	2,543,418	2,814,697
Community Development Expenditures						
110 E 41670 111 000 00000 000	ENG - Salary	33,907	107,802	125,185	128,185	135,814
110 E 41670 121 000 00000 000	ENG - Regular Employee Wages	20,636	-	-	-	70,197
110 E 41670 122 000 00000 000	ENG - Temporary Employee Wages	5,548	11,029	18,096	9,496	-
110 E 41670 123 000 00000 000	ENG - Overtime Wages	-	-	-	-	391
110 E 41670 141 000 00000 000	ENG - FICA (Employer's Share)	4,543	9,197	11,070	11,070	15,947
110 E 41670 142 000 00000 000	ENG - Insurance	6,067	12,731	14,961	16,561	41,783
110 E 41670 143 000 00000 000	ENG - Retirement	2,560	5,376	6,322	6,422	9,725
110 E 41670 144 000 00000 000	ENG - HSA RETIREMENT	408	540	1,560	1,560	1,560
110 E 41670 146 000 00000 000	ENG - Work Comp	131	253	251	251	361
110 E 41670 148 000 00000 000	ENG - Education/Training	2,505	2,425	3,950	8,450	4,000
110 E 41670 230 000 00000 000	ENG - Publicity/Dues	833	833	1,000	1,000	1,000
110 E 41670 245 000 00000 000	ENG - Telephone	2,349	3,108	2,160	2,160	3,000
110 E 41670 245 000 00000 019	ENG - Telephone - CARES	-	-	-	-	-
110 E 41670 254 000 00000 000	ENG - Arch/Eng/Landscape Serv	48,751	92,660	15,000	15,000	50,000
110 E 41670 259 000 00000 000	ENG - Other Professional Servi	11,645	910	30,000	33,055	25,000
110 E 41670 261 000 00000 000	ENG - Maintenance / REpair Vehicles	-	150	1,500	1,500	1,500
110 E 41670 280 000 00000 000	ENG - Travel	2,839	3,792	6,350	6,350	6,500
110 E 41670 287 000 00000 000	ENG - Meals & Entertainment	394	(604)	1,500	1,500	1,500
110 E 41670 299 000 00000 000	ENG - Contingency	-	-	2,500	2,500	2,500
110 E 41670 310 000 00000 000	ENG - Office Supplies	-	-	-	-	-
110 E 41670 326 000 00000 000	ENG - Uniforms	-	-	300	300	300
110 E 41670 331 000 00000 000	ENG - Gas, Oil, Diesel	253	3,596	500	500	1,000
110 E 41670 341 000 00000 000	ENG - Tools	1,712	352	400	400	400
110 E 41670 951 000 00000 019	ENG - Furn Fixt - CARES	-	-	-	-	-
110 E 41672 111 000 00000 000	INS - Salary	1,792	53,454	57,065	54,265	49,390
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	113,538	66,802	74,568	53,268	77,704
110 E 41672 123 000 00000 000	INS - Overtime Wages	1,345	140	768	1,368	808
110 E 41672 141 000 00000 000	INS - FICA (Employer's Share)	8,434	8,578	10,254	8,154	9,906
110 E 41672 142 000 00000 000	INS - Insurance	33,659	38,099	42,889	27,489	43,950
110 E 41672 143 000 00000 000	INS - Retirement	5,307	6,895	7,477	5,577	6,475
110 E 41672 144 000 00000 000	INS - RHS PLAN	1,530	1,680	2,340	2,340	1,560
110 E 41672 146 000 00000 000	INS - Work Comp	2,760	(4,223)	5,107	5,107	4,931
110 E 41672 148 000 00000 000	INS - Education/Training	1,055	2,190	2,000	2,000	3,000
110 E 41672 245 000 00000 000	INS - Telephone	2,081	2,342	3,000	3,000	3,000
110 E 41672 245 000 00000 019	INS - TELEPHONE-COVID-19	-	-	-	-	-

BUDGET - CITY FUNDS WORKSHOP GENERAL FUND DETAIL

	ACTUAL		ORIG.	ESTIMATED	BUDGET	
	FY2021-2022	FY2022-2023	BUDGET FY2023-2024	FY2023-2024	FY2024-2025	
EXPENDITURES (Continued)						
Community Development Expenditures (Continued)						
110 E 41672 261 000 00000 000	INS - Repair & Maintenance Mot	\$ 3,392	\$ 6,342	\$ 5,000	\$ 6,000	\$ 4,000
110 E 41672 280 000 00000 000	INS - Travel	61	1,287	1,900	1,900	1,900
110 E 41672 287 000 00000 000	INS - Meals & Entertainment	-	-	1,000	1,000	1,000
110 E 41672 299 000 00000 000	INS - Contingency	-	-	300	300	300
110 E 41672 320 000 00000 000	INS - Operating Supplies	-	-	-	-	-
110 E 41672 326 000 00000 000	INS - Uniforms	587	529	900	900	1,050
110 E 41672 331 000 00000 000	INS - Gas, Oil, Diesel	4,921	1,606	3,000	3,000	4,000
110 E 41672 341 000 00000 000	INS - Tools	753	1,196	1,500	500	1,500
110 E 41700 111 000 00000 000	PLN - Salary	38,158	176,816	216,992	210,592	213,507
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	104,815	3,116	-	-	-
110 E 41700 123 000 00000 000	PLN - Overtime Wages	3,392	-	-	-	-
110 E 41700 141 000 00000 000	PLN - FICA (Employer's Share)	10,951	13,523	16,766	16,766	16,497
110 E 41700 142 000 00000 000	PLN - Insurance	24,587	29,490	45,622	39,622	45,276
110 E 41700 143 000 00000 000	PLN - Retirement	7,583	10,600	10,958	10,958	10,783
110 E 41700 144 000 00000 000	PLN - HSA Retirement	510	810	2,600	1,600	2,600
110 E 41700 146 000 00000 000	PLN - Work Comp	342	332	379	379	373
110 E 41700 148 000 00000 000	PLN - Education/Training	2,034	1,764	6,000	6,000	6,000
110 E 41700 220 000 00000 000	PLN - Printing Binding	-	-	500	500	500
110 E 41700 230 000 00000 000	PLN - Publicity/Dues	1,551	1,141	2,000	2,000	2,000
110 E 41700 245 000 00000 000	PLN - Telephone	900	1,430	1,000	1,000	1,000
110 E 41700 245 000 00000 019	PLN - Telephone - CARES	-	-	-	-	-
110 E 41700 254 000 00000 000	PLN - Arch/Eng/Landscape Serv	13,290	146,489	150,000	150,000	50,000
110 E 41700 259 000 00000 000	PLN - Other Professional Servi	40,835	24,990	5,000	4,600	5,000
110 E 41700 280 000 00000 000	PLN - Travel	2,435	-	3,500	3,500	3,500
110 E 41700 287 000 00000 000	PLN - Meals & Entertainment	648	-	1,025	1,025	1,025
110 E 41700 310 000 00000 000	PLN - Office Supplies	-	44	500	500	500
110 E 41700 951 000 00000 000	PLN - Furniture / Fixtures	-	(1)	-	-	-
110 E 41701 111 000 00000 000	ECD - Salary	11,931	38,932	48,708	46,908	45,370
110 E 41701 121 000 00000 000	ECD - Regular Employee Wages	14,758	1,039	-	-	-
110 E 41701 123 000 00000 000	ECD - Overtime Wages	1,131	-	-	-	-
110 E 41701 141 000 00000 000	ECD - FICA (Employer's Share)	2,026	3,040	3,764	3,764	3,505
110 E 41701 142 000 00000 000	ECD - Insurance	5,513	4,552	6,731	5,431	6,992
110 E 41701 143 000 00000 000	ECD - Retirement	1,620	2,558	2,460	2,560	2,291
110 E 41701 144 000 00000 000	ECD - HSA Retirement	170	270	520	520	520
110 E 41701 146 000 00000 000	ECD - Work Comp	65	66	85	85	79
110 E 41701 230 000 00000 000	ECD - Publicity/Dues	-	210	-	-	-
110 E 41701 252 000 00000 000	ECD - Legal Services	-	-	-	-	-
110 E 41701 259 000 00000 000	ECD - Other Professional Servi	31,000	2,825	10,000	10,000	-
110 E 41701 724 000 00000 000	EDC - Chamber of Commerce	24,000	24,000	24,000	24,000	24,000
110 E 41710 111 000 00000 000	CDE - Salary	1,517	45,230	-	49,100	52,229
110 E 41710 121 000 00000 000	CDE - Regular Employee Wages	39,849	-	48,298	1,498	-
110 E 41710 123 000 00000 000	CDE - Overtime Wages	64	-	-	-	-
110 E 41710 141 000 00000 000	CDE - FICA (Employer's Share)	2,861	3,188	3,732	3,732	4,035
110 E 41710 142 000 00000 000	CDE - Insurance	14,913	16,012	17,087	17,087	17,751
110 E 41710 143 000 00000 000	CDE - Retirement	2,020	2,338	2,439	2,439	2,638
110 E 41710 144 000 00000 000	CDE - HSA Retirement	680	1,080	1,040	1,040	1,040
110 E 41710 146 000 00000 000	CDE - Work Comp	78	75	85	85	91
110 E 41710 148 000 00000 000	CDE - Education/Training	-	-	500	500	500
110 E 41710 235 000 00000 000	CDE - Memberships/Tuition	-	-	200	200	200
110 E 41710 245 000 00000 000	CDE - Telephone	606	1,305	1,000	1,000	2,000
110 E 41710 245 000 00000 019	CDE - Telephone - CARES	-	-	-	-	-
110 E 41710 261 000 00000 000	CDE - Repair & Maintenance Mot	243	763	2,000	2,000	2,000
110 E 41710 290 000 00000 000	CDE - Contracted Services	350	-	-	-	-
110 E 41710 326 000 00000 000	CDE - Uniforms	152	-	300	300	300
110 E 41710 331 000 00000 000	CDE - Gas, Oil, Diesel	255	1,338	1,600	1,600	1,600
110 E 41710 341 000 00000 000	CDE - Tools	-	-	500	500	500
Total community development expenditures		734,129	1,000,432	1,099,564	1,045,819	1,113,154
Public Works Expenditures						
110 E 43000 111 000 00000 000	PW - Salary	82,342	62,872	70,335	74,635	73,136
110 E 43000 121 000 00000 000	PW - Regular Employee Wages	223,490	288,085	332,143	328,643	568,239
110 E 43000 122 000 00000 000	PW - Temporary Employee Wages	9,581	-	-	-	-
110 E 43000 123 000 00000 000	PW - Overtime Wages	1,530	2,781	3,421	5,821	5,908
110 E 43000 141 000 00000 000	PW - FICA (Employer's Share)	24,068	26,663	31,360	31,360	50,008
110 E 43000 142 000 00000 000	PW - Insurance	55,850	70,740	71,568	97,568	185,567
110 E 43000 143 000 00000 000	PW - Retirement	14,052	18,785	21,451	22,651	36,619

BUDGET - CITY FUNDS WORKSHOP GENERAL FUND DETAIL

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2021-2022	FY2022-2023	BUDGET	FY2023-2024	FY2024-2025
EXPENDITURES (Continued)						
Public Works Expenditures (Continued)						
110 E 43000 144 000 00000 000	PW - HSA Retirement	\$ 3,060	\$ 4,868	\$ 8,154	\$ 3,354	\$ 6,594
110 E 43000 146 000 00000 000	PW - Work Comp	17,179	13,758	33,679	33,679	52,440
110 E 43000 148 000 00000 000	PW - Education/Training	1,086	1,112	3,000	5,031	4,500
110 E 43000 230 000 00000 000	PW - Publicity/Dues	400	460	500	500	700
110 E 43000 241 000 00000 000	PW - Electric	3,332	2,628	5,500	5,500	4,500
110 E 43000 245 000 00000 000	PW - Telephone	6,608	6,082	2,000	2,000	2,000
110 E 43000 245 000 00000 019	PW - Telephone - CARES	-	-	-	-	-
110 E 43000 254 000 00000 000	PW - Architectural, Engineerin	9,079	14,090	15,000	12,969	15,000
110 E 43000 259 000 00000 000	PW - Other Prof. Services	-	3,457	10,000	5,881	10,000
110 E 43000 261 000 00000 000	PW - Repair & Maintenance Moto	10,030	10,624	11,000	11,000	11,000
110 E 43000 280 000 00000 000	PW - Travel	2,868	2,445	5,000	5,000	5,000
110 E 43000 287 000 00000 000	PW - Meals & Entertainment	995	608	1,000	1,000	1,000
110 E 43000 289 000 00000 000	PW - Other Contracted Service	99,262	-	-	-	30,000
110 E 43000 290 000 00000 000	PW - Contracted Service	85,753	5,919	15,000	15,000	25,000
110 E 43000 299 000 00000 000	PW - Contingency	-	-	250	250	250
110 E 43000 326 000 00000 000	PW - Uniforms	4,057	5,864	5,700	5,700	5,000
110 E 43000 331 000 00000 000	PW - Gas, Oil, Diesel	6,018	13,124	10,000	14,007	15,000
110 E 43000 333 000 00000 000	PW - Other Equip Parts & Repai	9,919	9,437	10,000	10,000	10,000
110 E 43000 341 000 00000 000	PW - Tools	14,322	17,242	18,000	18,000	10,000
110 E 43000 344 000 00000 000	PW - Safety Supplies	4,342	3,049	4,000	4,000	4,000
110 E 43000 906 000 00000 000	PW - Street Drainage Improve	-	-	-	-	-
110 E 43000 949 000 00000 000	PW - Sirens & Installation	2,663	17,369	7,500	7,500	7,500
Total public works expenditures		691,886	602,062	695,561	721,049	1,138,961
Parks and Recreation Expenditures						
110 E 44310 241 000 00000 000	SC - Electric	6,717	6,937	7,500	7,500	7,500
110 E 44310 242 000 00000 000	SC - Water	3,086	2,777	3,000	3,000	3,000
110 E 44310 244 000 00000 000	SC - Gas/Propane	343	337	350	350	350
110 E 44310 245 000 00000 000	SC - Telephone	3,878	4,459	4,000	4,000	4,000
110 E 44310 247 000 00000 000	SC - Programs - Admissions	-	151	4,000	4,000	4,000
110 E 44310 266 000 00000 000	SC - Repair & Maintenance Buil	18,459	6,290	20,000	20,000	20,000
110 E 44310 287 000 00000 000	SC - Meals & Entertainment	5,968	8,271	13,000	13,000	15,000
110 E 44310 290 000 00000 000	SC - Contracted Service	4,187	3,409	3,500	3,500	9,000
110 E 44310 299 000 00000 000	SC - Contingency	-	-	1,000	1,000	1,000
110 E 44310 300 000 00000 000	SC - Office Supplies & Materia	89	28	750	750	1,000
110 E 44310 320 000 00000 000	SC - Operating Supplies	1,021	1,437	2,500	2,500	2,500
110 E 44400 241 462 00000 000	REC - Electric - Y Soccer	-	15,769	10,000	10,000	10,000
110 E 44400 241 475 00000 000	REC - Electric - Y Football	-	5,000	5,000	5,000	20,000
110 E 44400 246 464 00000 000	REC - Rent - Y Bball	-	7,930	15,000	14,400	15,000
110 E 44400 246 465 00000 000	REC - Rent - Y Cheer	-	1,200	4,000	4,000	4,000
110 E 44400 246 466 00000 000	REC - Rent - Y Tball	-	1,331	4,500	4,500	4,500
110 E 44400 246 475 00000 000	REC - Rent - Y Football	-	280	2,500	2,500	2,500
110 E 44400 287 476 00000 000	REC - M&E - Camps	-	74	1,000	1,000	1,000
110 E 44400 287 477 00000 000	REC - M&E - Concessions	-	-	2,000	2,000	2,000
110 E 44400 290 472 00000 000	REC - Contracted Svc - Adult	-	3,351	6,000	6,000	6,000
110 E 44400 290 464 00000 000	REC - Contracted Svc - Y Bball	-	19,195	20,000	20,600	25,000
110 E 44400 290 465 00000 000	REC - Contracted Svc - Y Cheer	-	6,930	10,000	10,000	12,000
110 E 44400 290 466 00000 000	REC - Contracted Svc - Y Tball	-	-	2,000	2,000	2,000
110 E 44400 290 467 00000 000	REC - Contracted Svc - Tennis	-	3,992	5,000	5,000	5,000
110 E 44400 290 475 00000 000	REC - Contracted Svc - Y Football	-	7,306	10,000	10,000	10,000
110 E 44400 290 476 00000 000	REC - Contracted Svc - Camps	-	7,976	8,000	8,000	8,000
110 E 44400 290 480 00000 000	REC - Contracted Svc - Health	-	3,575	7,000	7,000	10,000
110 E 44400 320 472 00000 000	REC - Op Supplies - Adult	-	3,645	4,000	4,000	4,000
110 E 44400 320 462 00000 000	REC - Op Supplies - Y Soccer	-	300	500	500	500
110 E 44400 320 464 00000 000	REC - Op Supplies - Y Bball	-	2,521	2,500	2,500	3,500
110 E 44400 320 465 00000 000	REC - Op Supplies - Y Cheer	-	1,266	2,500	2,500	3,000
110 E 44400 320 466 00000 000	REC - Op Supplies - Y Tball	-	1,500	2,000	2,000	2,000
110 E 44400 320 467 00000 000	REC - Op Supplies - Tennis	-	841	1,000	1,000	1,000
110 E 44400 320 475 00000 000	REC - Op Supplies - Y Football	-	17,500	9,000	9,000	15,000
110 E 44400 320 476 00000 000	REC - Op Supplies - Camps	-	560	1,000	1,000	1,000
110 E 44400 320 480 00000 000	REC - Op Supplies - Health	-	100	500	500	2,000
110 E 44400 326 464 00000 000	REC - Uniforms - Y Bball	-	3,150	5,000	5,000	5,000
110 E 44400 326 465 00000 000	REC - Uniforms - Y Cheer	-	854	5,000	5,000	5,000
110 E 44400 326 466 00000 000	REC - Uniforms - Y Tball	-	2,693	3,000	3,831	4,000
110 E 44400 326 475 00000 000	REC - Uniforms - Y Football	-	6,907	5,000	10,250	15,000
110 E 44400 462 000 00000 000	REC - Youth Soccer	8,876	-	-	-	-

BUDGET - CITY FUNDS WORKSHOP GENERAL FUND DETAIL

	ACTUAL		ORIG.	ESTIMATED	BUDGET
	FY2021-2022	FY2022-2023	BUDGET FY2023-2024	FY2023-2024	FY2024-2025
EXPENDITURES (Continued)					
Parks and Recreation Expenditures (Continued)					
110 E 44400 464 000 00000 000	REC - Youth Basketball Expense	\$ 24,130.00	\$ 855.00	\$ -	\$ -
110 E 44400 465 000 00000 000	REC - Youth Cheerleading	12,997	744	-	-
110 E 44400 466 000 00000 000	REC - Youth T-Ball	8,100	-	-	-
110 E 44400 467 000 00000 000	REC - Youth Tennis	2,834	-	-	-
110 E 44400 472 000 00000 000	REC - Adult Flag Football	-	-	-	-
110 E 44400 475 000 00000 000	REC - Youth Football	45,706	1,064	-	-
110 E 44400 476 000 00000 000	REC - Recreation Camps	3,256	-	-	-
110 E 44400 480 000 00000 000	REC - Health & Fitness	2,970	-	-	-
110 E 44421 241 000 00000 000	IHC - Electric	6,717	6,958	8,000	8,000
110 E 44421 242 000 00000 000	IHC - Water	3,086	2,777	3,500	3,500
110 E 44421 244 000 00000 000	IHC - Gas/Propane	343	337	350	350
110 E 44421 245 000 00000 000	IHC - Telephone	887	963	800	1,000
110 E 44421 266 000 00000 000	IHC - Repair & Maintenance Bui	15,528	20,251	20,000	20,000
110 E 44421 290 000 00000 000	IHC - Contracted Service	3,044	3,726	3,000	3,000
110 E 44421 299 000 00000 000	IHC - Contingency	-	-	2,000	2,000
110 E 44421 320 000 00000 000	IHC - Operating Supplies	1,628	1,398	2,000	2,000
110 E 44421 951 000 00000 000	IHC - Furniture/Fixtures	5,569	9,027	8,000	8,000
110 E 44710 111 000 00000 000	PRK - Salary	90,529	230,759	265,596	281,396
110 E 44710 121 000 00000 000	PRK - Regular Employee Wages	194,578	103,859	123,806	140,206
110 E 44710 122 000 00000 000	PRK - Temporary Employee Wages	-	1,893	-	8,300
110 E 44710 123 000 00000 000	PRK - Overtime Wages	636	3,077	599	1,399
110 E 44710 141 000 00000 000	PRK - FICA (Employer's Share)	20,717	25,156	30,134	32,634
110 E 44710 142 000 00000 000	PRK - Insurance	84,472	81,883	94,190	87,690
110 E 44710 143 000 00000 000	PRK - Retirement	13,519	15,912	17,844	19,144
110 E 44710 144 000 00000 000	PRK - HSA RETIREMENT	2,400	4,880	6,240	6,240
110 E 44710 146 000 00000 000	PRK - Work Comp	5,234	(3,722)	15,542	15,542
110 E 44710 148 000 00000 000	PRK - Education/Training	2,838	3,280	5,000	5,550
110 E 44710 230 000 00000 000	PRK - Publicity/Dues	915	1,160	1,500	1,500
110 E 44710 242 000 00000 000	PRK - Water	3,674	7,089	10,000	10,000
110 E 44710 245 000 00000 000	PRK - Telephone	3,456	4,304	2,040	2,040
110 E 44710 245 000 00000 019	PRK - Telephone - CARES	-	-	-	-
110 E 44710 280 000 00000 000	PRK - Travel	4,857	7,106	8,000	8,000
110 E 44710 287 000 00000 000	PRK - Meals & Entertainment	1,577	2,071	2,500	2,500
110 E 44710 290 000 00000 000	PRK - Contracted Service	20,999	72,000	134,000	84,000
110 E 44710 299 000 00000 000	PRK - Contingency	-	-	3,000	750
110 E 44710 320 000 00000 000	PRK - Operating Supplies	738	3,101	3,500	2,961
110 E 44710 320 000 00000 019	PRK - Op Supplies - CARES	-	-	-	-
110 E 44710 321 000 00000 000	PRK - CC Processing Fees	3,510	3,793	4,800	4,800
110 E 44710 325 000 00000 116	PRK - Easter Fest	-	-	-	-
110 E 44710 325 110 00000 000	PRK - Halloween Fest	-	3,337	3,500	2,950
110 E 44710 325 114 00000 000	PRK - Christmas Fest	2,266	2,079	2,500	2,500
110 E 44710 325 118 00000 000	PRK - Fishing Rodeo	1,809	4,616	5,000	5,000
110 E 44710 325 119 00000 000	PRK - Concerts	21,771	26,507	27,000	27,000
110 E 44710 326 000 00000 000	PRK - Uniforms	766	1,401	1,150	1,150
110 E 44710 331 000 00000 000	PRK - Gas, Oil, Diesel	5,238	5,626	10,000	10,000
110 E 44710 333 000 00000 000	PRK - Other Equip Parts & Repa	4,825	103,286	5,500	3,750
110 E 44710 341 000 00000 000	PRK - Tools	6,760	12,378	14,000	14,000
110 E 44710 342 000 00000 000	PRK - Sign Parts & Supplies	784	472	2,000	2,000
110 E 44710 452 000 00000 000	PRK - Gravel & Sand	993	2,840	5,000	5,000
110 E 44710 455 000 00000 000	PRK - Landscaping	9,237	8,980	9,500	9,500
110 E 44710 461 000 00000 000	PRK - Park Maintenance	44,047	58,465	60,000	60,000
Total parks and recreation expenditures		742,564	1,005,530	1,133,691	1,124,433
Debt Service					
110 E 49210 631 000 00000 000	SBITA PRINCIPAL	-	27,500	-	-
Capital Outlays					
110 E 41000 932 000 00000 000	GOV - Building Improvements	20,302	116,704	60,000	299,745
110 E 41000 920 000 00000 000	GOV - Property Acquisition	-	4,507	14,374,635	6,700,000
110 E 41000 944 000 00000 000	GEN GOV - HVAC Replacement	-	-	-	-
110 E 41000 975 000 00000 000	GOV - Sheriff's Partnership Complex	-	-	-	6,000,000
110 E 41330 951 000 00000 019	BOC - Furn/Fixt - COVID-19	-	-	-	-
110 E 41670 773 000 00000 000	ENG - New Canada Rd Improvemen	6,218,648	4,936,753	6,050,000	11,085,000
110 E 41670 778 000 00000 000	ENG - Canada Rd Bike Ped Path	274,842	-	-	-
110 E 41670 781 000 00000 000	ENG - Transportation Plan Update	100,185	-	85,000	170,000
110 E 41670 900 000 00000 000	ENG - Capital Outlays Roads	-	160	375,000	375,000
110 E 41670 944 000 00000 000	ENG - Capital Outlay - Vehicles	29,800	-	-	-
110 E 41670 951 000 00000 000	ENG - Furniture & Fixtures	507	3,390	500	500
110 E 41672 944 000 00000 000	INS - Capital Outlay - Vehicle	-	33,000	-	40,000

BUDGET - CITY FUNDS WORKSHOP GENERAL FUND DETAIL

	ACTUAL		ORIG.	ESTIMATED	BUDGET
	FY2021-2022	FY2022-2023	BUDGET FY2023-2024	FY2023-2024	FY2024-2025
EXPENDITURES (Continued)					
Capital Outlays (Continued)					
110 E 41672 951 000 00000 000	INS - Furniture & Fixtures	\$ -	\$ -	\$ 500	\$ 500
110 E 41711 951 000 00000 000	ITS - Furniture & Fixtures	-	-	1,000	1,000
110 E 43000 951 000 00000 000	PW - Furniture & Fixtures	507	1,953	2,000	2,000
110 E 43000 941 000 00000 000	PW - Heavy Equipment	-	-	-	-
110 E 44710 781 000 00000 000	Zadie Kuehl Park Improvements	-	-	-	-
110 E 44710 923 000 00000 000	PRK - Park Development	280,094	-	150,000	150,000
110 E 44710 924 000 00000 000	Dog Park Project	-	(18)	-	-
110 E 44710 937 000 00000 000	PRK - Athletic Complex	1,165,177	150,000	570,000	570,000
110 E 44710 944 000 00000 000	PRK - Vehicles	-	45,150	-	-
110 E 44710 968 000 00000 000	PRK - I.H. Park Improvements	-	199,601	250,000	250,000
110 E 44710 969 000 00000 000	PRK - Hwy 70 Fields	-	-	-	-
110 E 44710 970 000 00000 000	PRK - Lakeland Comm Center	-	-	-	11,000,000
Total capital outlays		8,090,062	5,491,200	21,918,635	8,516,745
Total expenditures		12,304,603	10,219,274	27,189,289	13,951,464
Excess (deficiency) of revenues over (under) expenditures		3,818,634	8,506,541	(9,223,257)	(822,432)
OTHER FINANCING SOURCES (USES)					
Issuance of Debt					
110 R 36934 000 000 00000 000	Interim Financing Proceeds	1,519,228	7,015,747	-	-
110 R 36935 000 000 00000 000	USDA Refi Proceeds - 2015 CON	-	-	-	-
110 R 36935 000 019 00000 000	USDA RD Bond Proceeds	45,205,500	-	14,500,000	14,500,000
110 R 36937 000 000 00000 000	IBD Loan Proceeds	-	-	-	6,000,000
Transfers In					
110 R 36968 000 000 00000 000	OFS - Transfer In from LSS	700,000	700,000	-	-
Transfers Out					
110 E 51621 765 000 00000 000	Operating Trans To State Street	(3,184,556)	(1,971,747)	(1,866,910)	(1,866,910)
110 E 51623 762 000 00000 000	Operating Trans To LSS	(682,215)	(713,505)	(740,595)	(740,595)
110 E 51630 690 000 00000 000	Operating Transfer To Debt Ser	(46,761,012)	(9,759,027)	(3,356,753)	(2,501,191)
110 E 51640 700 000 00000 000	Operating Trans to Storm Water	-	-	-	(53,000)
110 E 51625 710 000 00000 000	Transfer Out - Solid Waste	-	(63,500)	-	(275,000)
110 E 51923 762 000 00000 000	Capital Trans to LSS	(1,727,500)	(81,200)	-	-
Total other financing sources (uses)		(4,930,555)	(4,873,232)	8,535,742	(5,383,696)
Net change in fund balance		(1,111,921)	3,633,309	(687,515)	97,356
Fund balance, beginning		11,287,833	10,175,912	11,160,336	13,809,221
Fund balance, ending		\$ 10,175,912	\$ 13,809,221	\$ 10,472,821	\$ 7,603,093
Supplemental Information: Fund Balance					
Nonspendable		\$ 1,004	\$ 2,256,000	\$ 1,004	\$ -
Restricted		81,198	-	-	-
Committed		1,297,372	1,216,829	310,821	265,852
Assigned		604,823	854,823	284,823	284,823
Unassigned		8,191,515	9,481,569	9,876,173	7,052,418
Ending fund balance		\$ 10,175,912	\$ 13,809,221	\$ 10,472,821	\$ 7,700,449

BUDGET - CITY FUNDS WORKSHEET STATE STREET AID FUND DETAIL

	ACTUAL		ORIG.	ESTIMATED	BUDGET	
	FY2021-2022	FY2022-2023	BUDGET FY2023-2024	FY2023-2024	FY2024-2025	
REVENUES						
Intergovernmental						
121 R 33551 000 000 00000 000	TN Gas/Fuel Tax	\$ 247,783	\$ 247,756	\$ 251,562	\$ 251,562	\$ 252,083
121 R 33553 000 000 00000 000	State Gasoline Inspection Fee	38,534	38,773	39,000	39,000	48,969
121 R 33554 000 000 00000 000	State Emergency Street Fund	71,380	71,595	71,859	71,859	90,361
121 R 33555 000 000 00000 000	TN Gas Improve Tax	124,702	124,893	135,545	135,545	133,260
121 R 33593 000 000 00000 000	Excise Tax	5,483	2,401	-	-	-
	Total intergovernmental	487,882	485,418	497,966	497,966	524,673
Federal, State, and Local Grants						
121 R 33815 000 000 00000 000	State of TN Appropriation Grant	153,314	-	-	-	-
121 R 36837 000 000 00000 000	STBG Grant Revenues	-	-	117,000	117,000	117,000
	Total federal, state, and local grants	153,314	-	117,000	117,000	117,000
	Total revenues	641,196	485,418	614,966	614,966	641,673
EXPENDITURES						
Public Works Expenditures						
121 E 43100 111 000 00000 000	STR - Salary	-	33,690	34,643	36,643	36,022
121 E 43100 121 000 00000 000	STR - Regular Employee Wages	116,461	173,480	183,686	196,786	180,771
121 E 43100 123 000 00000 000	STR - Overtime Wages	367	1,840	1,893	5,193	1,879
121 E 43100 141 000 00000 000	STR - FICA (Employer's Share)	8,846	15,850	17,015	17,915	16,895
121 E 43100 142 000 00000 000	STR - Insurance	26,041	36,614	33,236	54,336	60,707
121 E 43100 143 000 00000 000	STR - Retirement	5,151	11,771	12,124	14,824	13,365
121 E 43100 144 000 00000 000	STR - HSA Retirement	1,360	3,272	3,806	3,806	2,766
121 E 43100 146 000 00000 000	STR - Work Comp	7,755	9,322	19,336	19,336	19,199
121 E 43100 148 000 00000 000	STR - Education/Training	1,425	3,000	3,000	3,000	3,000
121 E 43100 149 000 00000 000	STR - Uniforms	1,496	1,720	3,200	3,200	9,000
121 E 43100 230 000 00000 000	STR - Publicity/Dues/Membershi	950	412	1,200	1,200	500
121 E 43100 245 000 00000 000	STR - Telephone	1,296	1,322	1,440	1,440	1,440
121 E 43100 245 000 00000 019	STR - TELEPHONE-COVID-19	-	-	-	-	-
121 E 43100 259 000 00000 000	STR - Other Professional Servi	1,521	1,963	6,000	6,000	6,000
121 E 43100 261 000 00000 000	STR - Repair & Maintenance Mot	1,700	8,647	9,000	10,583	9,000
121 E 43100 264 000 00000 000	STR - Traffic Control Lights	1,044	10,467	5,000	5,000	5,000
121 E 43100 268 000 00000 000	STR - Repair & Maintenance Roa	197,171	113,893	195,000	385,028	550,000
121 E 43100 270 000 00000 000	STR - Paving	616,562	2,189,078	1,967,261	3,621,107	1,650,000
121 E 43100 280 000 00000 000	STR - Travel	-	482	500	500	500
121 E 43100 287 000 00000 000	STR - Meals & Entertainment	735	827	1,000	1,000	1,000
121 E 43100 299 000 00000 000	STR - Contingency	-	-	500	500	500
121 E 43100 320 000 00000 000	STR - Operating Supplies	-	783	1,000	1,000	8,000
121 E 43100 331 000 00000 000	STR - Gas, Oil, Diesel	18,766	12,547	18,000	20,390	20,000
121 E 43100 333 000 00000 000	STR - Other Equip Parts & Repa	8,861	24,627	9,000	10,179	9,000
121 E 43100 341 000 00000 000	STR - Tools	9,821	8,964	12,000	11,900	12,000
121 E 43100 342 000 00000 000	STR - Sign Parts & Supplies	12,836	11,309	15,000	15,000	15,000
121 E 43100 344 000 00000 000	STR - Safety Supplies	216	-	300	300	300
121 E 43100 410 000 00000 000	STR - Concrete / Clay	1,895	-	3,000	3,000	3,000
121 E 43100 452 000 00000 000	STR - Gravel & Sand	14,748	22,582	60,000	12,607	60,000
121 E 43100 471 000 00000 000	STR - Asphalt & Asphalt Filler	29,762	38,935	40,000	40,000	40,000
121 E 43100 533 000 00000 000	STR - Machinery & Equip Rental	600	4,462	5,000	14,000	5,000
	Total public works expenditures	1,087,386	2,741,859	2,662,140	4,515,773	2,739,844
Capital Outlays						
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	57,832	51,698	-	-	-
121 E 43100 941 000 00000 000	STR - HEAVY EQUIPMENT	245,709	207,521	-	-	100,000
121 E 43160 241 000 00000 000	STR - Street Lighting-Electri	23,868	23,350	20,000	20,000	20,000
121 E 52115 920 000 00000 000	STR - Building Improvements	140,849	142,865	-	-	-
	Total capital outlays	468,258	425,434	20,000	20,000	120,000
	Total expenditures	1,555,644	3,167,293	2,682,140	4,535,773	2,859,844
	Excess (deficiency) of revenues over (under) expenditures	(914,448)	(2,681,875)	(2,067,174)	(3,920,807)	(2,218,171)
OTHER FINANCING SOURCES (USES)						
Transfers In						
121 R 37950 000 000 00000 000	Transfer In from General Fund	3,184,556	1,971,747	1,866,910	1,866,910	2,156,513
	Net change in fund balance	2,270,108	(710,128)	(200,264)	(2,053,897)	(61,658)
	Fund balance, beginning	555,575	2,825,683	200,264	2,115,555	61,658
	Fund balance, ending	\$ 2,825,683	\$ 2,115,555	\$ -	\$ 61,658	\$ -

BUDGET - CITY FUNDS WORKSHOP STORM WATER FUND DETAIL

	ACTUAL		ORIG.	ESTIMATED	BUDGET	
	FY2021-2022	FY2022-2023	BUDGET FY2023-2024	FY2023-2024	FY2024-2025	
REVENUES						
Charges for Services						
416 R 37000 000 000 00000 000	Residential STW Fees	\$ 202,246	\$ 205,306	\$ 210,417	\$ 210,417	\$ 220,018
416 R 37002 000 000 00000 000	Stormwater Fines	30,300	-	-	-	-
	Total charges for services	<u>232,546</u>	<u>205,306</u>	<u>210,417</u>	<u>210,417</u>	<u>220,018</u>
Total revenues		232,546	205,306	210,417	210,417	220,018
EXPENDITURES						
Public Works Expenditures						
416 E 46000 111 000 00000 000	STW - Salaries	-	18,416	19,022	14,122	16,463
416 E 46000 121 000 00000 000	STW - Regular Employee Wages	38,443	21,670	24,856	29,556	25,901
416 E 46000 123 000 00000 000	STW - Overtime Wages	448	47	256	456	269
416 E 46000 141 000 00000 000	STW - FICA (Employer's Share)	2,811	2,860	3,418	3,418	3,301
416 E 46000 142 000 00000 000	STW - Insurance	11,219	12,697	9,203	9,203	14,621
416 E 46000 143 000 00000 000	STW - Retirement	1,769	2,299	2,493	2,493	2,158
416 E 46000 144 000 00000 000	STW - HSA Retirement	510	560	780	780	520
416 E 46000 146 000 00000 000	STW - Work Comp	757	698	1,702	1,702	1,644
416 E 46000 148 000 00000 000	STW - Education/Training	275	438	750	750	1,350
416 E 46000 149 000 00000 000	STW - Uniforms	120	-	350	350	350
416 E 46000 220 000 00000 000	STW - Printing	-	35	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	4,262	4,497	4,000	4,000	4,000
416 E 46000 259 000 00000 000	STW - Other Professional Servi	700	-	2,500	2,000	15,000
416 E 46000 280 000 00000 000	STW - Travel	-	161	200	2,200	900
416 E 46000 287 000 00000 000	STW - Meals & Entertainment	60	99	100	100	500
416 E 46000 290 000 00000 000	STW - Contracted Service	3,519	166	5,000	3,500	5,000
416 E 46000 299 000 00000 000	STW - Contingency	-	-	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	1,751	512	1,500	1,500	1,500
416 E 46000 341 000 00000 000	STW - Tools	79	1,214	1,500	1,500	1,500
416 E 46000 454 000 00000 000	STW - Sewer Line Materials	-	30,865	5,500	5,500	5,500
	Total public works expenditures	<u>70,883</u>	<u>101,394</u>	<u>91,390</u>	<u>91,390</u>	<u>108,737</u>
Capital Outlays						
416 E 46000 900 000 00000 000	STW - Capital Projects	5,731	34,474	300,000	300,000	475,000
	Total capital outlays	<u>5,731</u>	<u>34,474</u>	<u>300,000</u>	<u>300,000</u>	<u>475,000</u>
Total expenditures		<u>76,614</u>	<u>135,868</u>	<u>391,390</u>	<u>391,390</u>	<u>583,737</u>
Excess (deficiency) of revenues over (under) expenditures						
		155,932	69,438	(180,973)	(180,973)	(363,719)
OTHER FINANCING SOURCES (USES)						
Transfers In						
416 R 37950 000 000 00000 000	Transfer In from General Fund	-	-	-	-	53,000
Net change in fund balance		155,932	69,438	(180,973)	(180,973)	(310,719)
Fund balance, beginning		266,466	422,398	229,495	491,836	310,863
Fund balance, ending		<u>\$ 422,398</u>	<u>\$ 491,836</u>	<u>\$ 48,522</u>	<u>\$ 310,863</u>	<u>\$ 144</u>

BUDGET - CITY FUNDS WORKSHOP SOLID WASTE FUND DETAIL

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2021-2022	FY2022-2023	BUDGET	FY2023-2024	FY2024-2025
REVENUES						
Charges for Services						
424 R 34430 000 000 00000 000	Solid Waste Fees	\$ 1,332,538	\$ 1,356,832	\$ 1,407,178	\$ 1,407,178	\$ 1,396,589
424 R 34432 000 000 00000 000	Bulk Waste Pickup Fees	1,415	755	1,500	1,500	1,500
	Total charges for services	1,333,953	1,357,587	1,408,678	1,408,678	1,398,089
Federal, State, and Local Grants						
424 R 33450 000 000 00000 000	FEMA Reimbursement	-	19,063	-	-	-
	Total revenues	1,333,953	1,376,650	1,408,678	1,408,678	1,398,089
EXPENDITURES						
Public Works Expenditures						
424 E 43260 111 000 00000 000	SDW -Salaries	32,112	-	-	-	-
424 E 43260 121 000 00000 000	SDW - Regular Employee Wages	78,702	62,227	65,530	65,530	45,510
424 E 43260 122 000 00000 000	SDW - Temporary Employee Wages	-	-	-	-	-
424 E 43260 123 000 00000 000	SDW - Overtime Wages	102	841	1,350	1,350	947
424 E 43260 141 000 00000 000	SDW - FICA (Employer's Share)	8,444	4,778	5,166	5,166	3,589
424 E 43260 142 000 00000 000	SDW - Insurance	20,069	15,208	14,863	14,863	10,298
424 E 43260 143 000 00000 000	SDW - Retirement	5,250	3,651	3,689	3,689	2,346
424 E 43260 144 000 00000 000	SDW - HSA Retirement	1,416	1,620	1,560	1,560	1,040
424 E 43260 146 000 00000 000	SDW - Work Comp	1,720	1,606	3,840	3,840	4,030
424 E 43260 148 000 00000 000	SDW - Education/Training	-	-	650	650	650
424 E 43260 149 000 00000 000	SDW - Uniforms	48	245	500	500	500
424 E 43260 210 000 00000 000	SDW - Postage	1,188	-	2,500	2,500	2,500
424 E 43260 220 000 00000 000	SDW - Printing	2,989	-	3,000	2,989	3,000
424 E 43260 245 000 00000 000	SDW - Telephone/Internet	1,188	1,085	1,000	1,000	1,000
424 E 43260 245 000 00000 019	SDW - TELEPHONE-COVID-19	-	148	-	-	-
424 E 43260 251 000 00000 000	SDW - MLGW Collection Fee	27,836	30,804	28,000	28,000	28,000
424 E 43260 259 000 00000 000	SDW - Other Professional Servi	-	4,455	17,000	17,000	17,000
424 E 43260 261 000 00000 000	SDW - Repair & Maintenance Veh	2,211	7,625	8,000	23,000	8,000
424 E 43260 280 000 00000 000	SDW - Travel	-	691	1,000	1,000	1,000
424 E 43260 287 000 00000 000	SDW - Meals & Entertainment	-	236	400	400	400
424 E 43260 289 000 00000 000	SDW - Other Contracted Service	134,269	207,770	220,000	400,000	220,000
424 E 43260 290 000 00000 000	SDW - Contracted Service	951,963	1,021,642	835,000	1,150,000	1,275,000
424 E 43260 290 000 00000 019	SDW - Contracted Service-CARES	(214)	-	-	-	-
424 E 43260 295 000 00000 000	SDW - Litter Control	10,040	21,449	25,000	10,000	25,000
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	16,106	14,693	15,000	17,372	20,000
424 E 43260 333 000 00000 000	SDW - Other Equipment Parts & Repair	-	-	-	-	10,000
	Total public works expenditures	1,295,439	1,400,774	1,254,048	1,749,048	1,680,810
Capital Outlays						
424 E 43260 941 000 00000 000	SDW - Capital Outlay-Equipment	53,833	239,949	-	-	-
424 E 43260 944 000 00000 000	SDW - Capital Outlay - Vehicle	-	-	-	-	-
424 E 52115 920 000 00000 000	SDW - Building Improvements	-	-	-	-	-
	Total capital outlays	53,833	239,949	-	-	-
	Total expenditures	1,349,272	1,640,723	1,254,048	1,749,048	1,680,810
	Excess (deficiency) of revenues over (under) expenditures	(15,319)	(264,073)	154,630	(340,370)	(282,721)
OTHER FINANCING SOURCES (USES)						
Transfers In						
424 R 37950 000 000 00000 000	Transfer In from General Fund	-	63,500	-	275,000	282,102
	Net change in fund balance	(15,319)	(200,573)	154,630	(65,370)	(619)
	Fund balance, beginning	281,881	266,562	71,455	65,989	619
	Fund balance, ending	\$ 266,562	\$ 65,989	\$ 226,085	\$ 619	\$ -

BUDGET - CITY FUNDS WORKSHOP

DEBT SERVICE DETAIL

	ACTUAL		ORIG.	ESTIMATED	BUDGET
	FY2021-2022	FY2022-2023	BUDGET FY2023-2024	FY2023-2024	FY2024-2025
REVENUES					
Interest Income					
210 R 36100 000 000 00000 000	Interest Earned - Checking	\$ 2	\$ 9	\$ -	\$ -
Total revenues		<u>2</u>	<u>9</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
Debt Service - Principal					
210 E 49200 621 000 00000 000	Principal - TMBF #50236	223,000	206,095	-	-
210 E 49200 623 000 00000 000	Principal - TLDA Beverle Rivera	64,188	65,412	66,660	67,932
210 E 49200 624 000 00000 000	Principal - Shelby County	54,946	55,222	55,498	55,777
210 E 49200 628 000 00000 000	Principal - 2019 Loan	43,500,000	-	-	-
210 E 49200 650 000 00000 000	Principal - 2021 USDA Refunding	238,487	243,555	248,731	254,017
210 E 49200 651 000 00000 000	Principal - 2022 CON - New Canada	1,519,228	7,015,747	-	-
210 E 49200 653 000 00000 000	Principal - 2022 USDA High Sch	-	670,699	685,426	706,613
210 E 49200 654 000 00000 000	Principal - 2024 Gateway	-	-	161,812	-
Total debt service - principal		<u>45,599,849</u>	<u>8,256,730</u>	<u>1,218,127</u>	<u>1,056,315</u>
Debt Service - Interest and Fiscal Charges					
210 E 49400 641 000 00000 000	Interest - 2004 TMBF #50236	1,267	4,429	-	-
210 E 49400 643 000 00000 000	Interest - TLDA Beverle Rivera	25,356	24,132	24,336	22,980
210 E 49400 644 000 00000 000	Interest - Shelby County Schoo	1,391	1,115	839	560
210 E 49400 648 000 00000 000	Interest - 2019 Loan	657,394	-	-	-
210 E 49400 650 000 00000 000	Interest - 2021 USDA Refunding	314,383	309,315	304,139	298,853
210 E 49400 651 000 00000 000	Interest - 2022 CON - New Canada	3,953	29,436	-	-
210 E 49400 653 000 00000 000	INT - 2022 USDA High School	-	1,130,289	1,115,562	1,094,375
210 E 49400 654 000 00000 000	Interest - 2024 Gateway	-	-	543,750	-
210 E 49500 691 000 00000 000	Loan Fees - 2004 TMBF #50236	3,431	2,045	-	-
210 E 49500 693 000 00000 000	Loan Fees - TLDA Beverle River	1,608	1,536	-	-
210 E 49500 651 015 00000 000	COI - CON Series 2022	82,960	-	-	-
210 E 49500 653 000 00000 000	COI - 2022 USDA High School	69,420	-	-	-
210 E 49500 654 000 00000 000	COI - 2024 Gateway	-	-	150,000	150,000
Total debt service - interest and fiscal charges		<u>1,161,163</u>	<u>1,502,297</u>	<u>2,138,626</u>	<u>1,444,876</u>
Total expenditures		<u>46,761,012</u>	<u>9,759,027</u>	<u>3,356,753</u>	<u>2,501,191</u>
Excess (deficiency) of revenues over (under) expenditures		(46,761,010)	(9,759,018)	(3,356,753)	(2,651,107)
OTHER FINANCING SOURCES (USES)					
Transfers In					
210 R 37950 000 000 00000 000	Transfer In from General Fund	46,761,012	9,759,027	3,356,753	2,501,191
Total other financing sources (uses)		<u>46,761,012</u>	<u>9,759,027</u>	<u>3,356,753</u>	<u>2,501,191</u>
Net change in fund balance		2	9	-	-
Fund balance, beginning		43	45	54	54
Fund balance, ending		<u>\$ 45</u>	<u>\$ 54</u>	<u>\$ 54</u>	<u>\$ 54</u>

BUDGET - CITY FUNDS WORKSHOP

SEWER FUND DETAIL

		ACTUAL		PLAN	ESTIMATED	PLAN
		FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2024-2025
OPERATING REVENUES						
Sewer Service Fees						
412 R 37230 000 000 00000 000	Residential Sewer Fees	\$ 1,386,010	\$ 1,413,651	\$ 2,407,039	\$ 2,407,039	\$ 2,639,208
412 R 37231 000 000 00000 000	Commercial Sewer Fees	69,587	86,605	565,260	565,260	553,955
412 R 37232 000 000 00000 000	City Of Memphis Sewer Fees	85,468	292,293	-	-	-
Total sewer service fees		1,541,065	1,792,549	2,972,299	2,972,299	3,193,163
Service Connection Fees						
412 R 37233 000 000 00000 000	Sewer Connection Charge	78,150	57,600	105,000	105,000	52,500
412 R 37298 000 000 00000 000	Sewer Development Charges	204,600	37,200	142,600	142,600	551,800
Total service connection fees		282,750	94,800	247,600	247,600	604,300
Total operating revenues		1,823,815	1,887,349	3,219,899	3,219,899	3,797,463
OPERATING EXPENSES						
Personnel Costs						
412 E 43250 111 000 00000 000	SEW - Salaries - Permanent	108,384	192,615	216,019	216,019	234,073
412 E 43250 121 000 00000 000	SEW - Regular Employee	122,968	196,971	284,440	284,440	307,488
412 E 43250 122 000 00000 000	SEW - Temporary Wages	15,279	-	-	-	-
412 E 43250 123 000 00000 000	SEW - Overtime Wages	900	3,583	2,929	2,929	3,197
412 E 43250 132 000 00000 000	SEW - Bonus Pay	-	7,700	14,805	14,805	15,217
412 E 43250 141 000 00000 000	SEW - FICA (Employer's Share)	18,004	29,713	38,891	38,891	42,089
412 E 43250 142 000 00000 000	SEW - Insurance	40,859	87,777	122,676	122,676	153,763
412 E 43250 143 000 00000 000	SEW - Retirement	5,840	24,937	26,651	26,651	30,077
412 E 43250 144 000 00000 000	SEW - HSA Retirement	2,436	3,860	8,840	8,840	6,760
412 E 43250 146 000 00000 000	SEW - Workmen's	8,226	(879)	14,881	14,881	16,092
412 E 43250 148 000 00000 000	SEW - Education/Training	1,162	8,004	5,300	5,300	5,500
412 E 43250 149 000 00000 000	SEW - Uniforms	1,829	3,554	3,000	3,000	6,550
Total personnel costs		325,887	557,835	738,432	738,432	820,806
Sewer System Administration						
412 E 43250 212 000 00000 000	SEW - EE Engagement	-	500	-	-	-
412 E 43250 220 000 00000 000	SEW - Printing	221	87	500	500	500
412 E 43250 230 000 00000 000	SEW - Publicity/Dues	1,687	554	2,000	2,000	2,000
412 E 43250 232 000 00000 000	SEW - Environmental Protection	4,840	100	5,000	5,300	6,500
412 E 43250 241 000 00000 000	SEW - Electric	138,144	175,094	165,000	165,000	165,000
412 E 43250 244 000 00000 000	SEW - Gas/Propane	986	1,078	800	800	800
412 E 43250 245 000 00000 000	SEW - Telephone	11,146	14,497	15,000	15,000	15,000
412 E 43250 245 000 00000 019	SEW - PHONE-COVID-19	-	-	-	-	-
412 E 43250 251 000 00000 000	SEW - MLGW Collection Fee	31,470	35,432	33,000	33,000	35,000
412 E 43250 252 000 00000 000	SEW - Legal Services	6,560	1,940	2,000	8,000	5,000
412 E 43250 253 000 00000 000	SEW - Accounting & Auditing	6,980	7,550	9,000	9,000	9,000
412 E 43250 254 000 00000 000	SEW - Arch/Eng/Landscaping	3,664	6,946	150,000	144,000	150,000
412 E 43250 259 000 00000 000	SEW - Other Professional	27,809	29,808	90,000	90,000	90,000
412 E 43250 261 000 00000 000	SEW - Repair & Maintenance	1,176	5,997	215,000	215,000	5,000
412 E 43250 266 000 00000 000	SEW - Repair & Maintenance	4,770	-	5,000	5,000	5,000
412 E 43250 280 000 00000 000	SEW - Travel	242	2,829	4,500	4,500	5,000
412 E 43250 287 000 00000 000	SEW - Meals & Entertainment	242	2,230	1,000	1,000	1,500
412 E 43250 290 000 00000 000	SEW - Contracted Service	80,495	282,031	390,000	390,000	402,800
412 E 43250 310 000 00000 000	SEW - Office Supplies &	765	-	3,000	3,653	3,000
412 E 43250 322 000 00000 000	SEW - Chemical, Laboratory,	10,021	9,777	10,000	10,000	10,000
412 E 43250 331 000 00000 000	SEW - Gas, Oil, Diesel	15,181	25,695	18,000	18,000	25,000
412 E 43250 333 000 00000 000	SEW - Other Equipment Parts	99,759	67,371	60,000	60,000	80,000
412 E 43250 341 000 00000 000	SEW - Tools	1,991	1,112	2,000	2,000	2,000
412 E 43250 452 000 00000 000	SEW - Gravel & Sand	4,784	1,427	5,000	5,000	5,000
412 E 43250 454 000 00000 000	SEW - Sewer Line Materials	2,819	1,534	3,000	3,000	3,000
412 E 43250 511 000 00000 000	SEW - Insurance On Buildings	41,725	44,094	44,500	44,500	56,000
412 E 43250 513 000 00000 000	SEW - Liability	5,952	7,294	7,500	7,500	13,000
412 E 43250 533 000 00000 000	SEW - Machinery &	-	3,518	5,000	5,000	5,000
Total sewer system administration		503,429	728,495	1,245,800	1,246,753	1,100,100
Depreciation Expense						
412 E 43250 950 000 00000 000	SEW - Depreciation Expense	543,731	577,514	510,000	510,000	510,000
Total depreciation expense		543,731	577,514	510,000	510,000	510,000
Total operating expenses		1,373,047	1,863,844	2,494,232	2,495,185	2,430,906
Operating income		450,768	23,505	725,667	724,714	1,366,557

BUDGET - CITY FUNDS WORKSHOP

SEWER FUND DETAIL

	ACTUAL		PLAN	ESTIMATED	PLAN
	FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2024-2025
NONOPERATING REVENUES (EXPENSES)					
Interest Income					
412 R 36100 000 000 00000 000 Interest Earned - Checking	\$ 5,403	\$ 96,585	\$ 12,500	\$ 12,500	\$ 5,500
Interest and Fiscal Charges					
412 E 43250 611 000 00000 000 SEW - Interest On Long Term	(10,436)	(63,745)	(280,145)	(280,145)	(389,471)
412 E 43250 614 000 00000 000 SEW - Fees (Tml Bond)	(20,170)	(15,138)	(25,000)	(25,000)	(25,000)
Loss on Sale of Capital Assets					
412 R 36330 000 000 00000 000 Gain or Loss on Assets	-	-	-	-	-
Net nonoperating revenues (expenses)	(25,203)	17,702	(292,645)	(292,645)	(408,971)
Capital Grants and Contributions					
412 R 33816 000 000 00000 000 ARPA SLFRF Grant	-	-	-	-	2,614,797
412 R 36907 000 000 00000 000 Developer Contributions	244,155	363,947	402,065	402,065	-
Total capital grants and contributions	244,155	363,947	402,065	402,065	2,614,797
Change in net position	669,720	405,154	835,087	834,134	3,572,383
Net position, beginning	12,838,733	13,508,453	13,913,607	13,913,607	14,747,741
Net position, ending	\$ 13,508,453	\$ 13,913,607	\$ 14,748,694	\$ 14,747,741	\$ 18,320,124