CITY OF LAKELAND TENNESSEE

Board of Commissioners
Regular Meeting Agenda
Thursday, May 16, 2024, 5:30 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:

1. Status update on the Finance Department and financial reporting

VII. REPORTS FROM COMMITTEES, MEMBERS OF THE BOARD OF COMMISSIONERS & OTHER OFFICERS:

- Sheriff's Report
  - a. April Lakeland Crime Report
- City Manager's Report
  - a. May 2024 City Manager's Report
- Commissioners' Report
  - a. Lakeland Board of Education - *Vice Mayor Wright*
  - b. Municipal Planning/Design Review Commission - *Commissioner Atkinson*
  - c. Parks and Recreation Board - *Commissioner Dial*

VIII. PUBLIC COMMENTS:

IX. SEWERAGE COMMISSION BUSINESS:

X. CONSENT AGENDA:

XI. REGULAR AGENDA:

1. **Approval of minutes from previous meeting** - May 2, 2024

2. **Ordinance - First Reading** - adopting the annual budget and tax rate for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

3. **Ordinance - First Reading** - amending the fiscal year 2024 annual budget passed by Ordinance O-10-2023, as amended by Ordinance O-3-2024.

4. **Resolution** - amending the calendar year 2024 meeting calendar and the fiscal year 2025 annual budget preparation calendar.

5. **Resolution** - authorizing the submission of an application for grant funding for the Lakeland Community Center through the Connected Community Facilities grant program through the Tennessee Department of Economic & Community Development.

6. **Resolution** - approving a contract with Kimley-Horn for design and engineering services for a City Hall Park t-ball field.

7. **Discussion and Possible Action** - update on the Lakeland Community Center project and related loan funding through the United States Department of Agriculture Rural Development program.

XII. ANNOUNCEMENTS:

XIII. ADJOURNMENT:

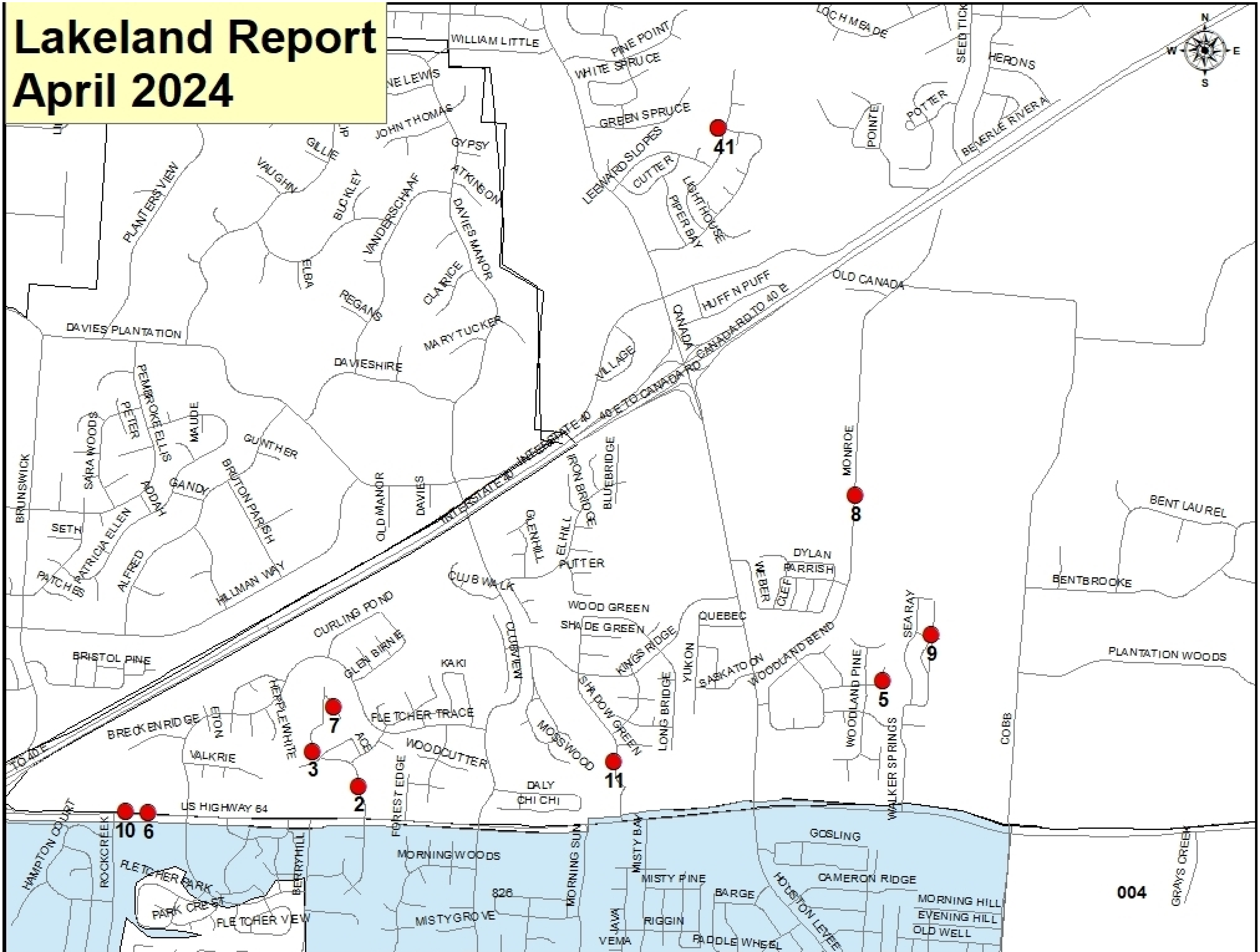
Shelby County Sheriff's Office

Crime Report

Lakeland

April 2024

Lakeland Report
April 2024



Incident Table

ID #	CASE_NUMBER	DEPT. CODE	METHOD OF ENTRY	DATE OF REPORT
1	2404000004SH	Aggravated Assault	BROKE	4/1/24 2:19
2	2404000190SH	MVT/Passenger Vehicle	BROKE FRONT WINDOW	4/4/24 5:55
3	2404000199SH	MVT/Passenger Vehicle		4/3/24 17:00
4	2404000004SH	Theft from Motor Vehicle	BROKE SIDE DOOR	4/1/24 2:19
5	2404000460SH	Burglary/Residential		4/10/24 17:15
6	2404000936SH	Shoplifting/Misdemeanor	LAWFUL FRONT DOOR	4/20/24 16:05
7	2404000682SH	Vandalism/Felony		4/14/24 13:00
8	2404001091SH	Burglary/Residential	THROUGH UNLOCKED WINDOW FRONT WINDOW	2/24/24 6:26
9	2404001187SH	Burglary/Residential	LAWFUL GARAGE	4/26/24 10:15
10	2404001020SH	Shoplifting/Misdemeanor	LAWFUL FRONT DOOR	4/22/24 19:00
11	2404001147SH	Theft from Motor Vehicle	THROUGH UNLOCKED DOOR FRONT DOOR	4/25/24 4:25

All Incident Count

Incidents	Count
Aggravated Assault	1
Burglary/Residential	3
Counterfeiting/Forgery	1
Drugs/Narcotics Violation/Felony	1
False Pretenses/Swindle/Confidence Game	2
Impersonation	1
Intimidation	1
MVT/Passenger Vehicle	2
Shoplifting/Misdemeanor	2
Stalking	1
Theft from Motor Vehicle	2
Vandalism/Felony	1
Grand Total	18

Tracked Count

Tracked Crimes	Apr-24	Mar-24	Apr-23
Agg Assualt	1	1	0
Burg Bus	0	0	1
Burg Const	0	0	1
Burg Res	3	0	1
MVT	2	1	2
Other Lar	2	4	4
Robb Ind	0	0	0
Theft Fm Bldg	0	1	3
Theft fm Mot Veh	2	5	3
Vandalism	1	2	1
Totals	11	14	16

END OF PRESENTATION

BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, MAY 2, 2024, 5:30 P.M.
CITY HALL, LAKELAND, TENNESSEE 38002

I. CALL TO ORDER BY MAYOR:

The meeting was called to order by Mayor Josh Roman at 5:30 p.m. on Thursday, May 2, 2024.

II. INVOCATION:

Offered by Kyle Chester.

III. PLEDGE:

Mayor Josh Roman led the pledge to the flag.

IV. ROLL CALL BY RECORDER:

Commissioner Jim Atkinson	Present
Commissioner Michele Dial	Present
Commissioner Connie McCarter	Present
Mayor Josh Roman	Present
Vice Mayor Wesley Wright	Present – early departure; 6:07pm

Staff personnel in attendance were City Manager Michael Walker, City Attorney Will Patterson, Parks and Recreation Director Andrew Fisher, Staff Engineer Luis Camarillo Hernandez, Staff Engineer Paul Posey, Planning Director Paul Luker, Public Works Director Matt Brown, and Human Resources Manager Sue Lipscomb (as acting recorder).

V. PUBLIC HEARING:

1. **Ordinance – Second and Final Reading** – amending Article III. Section 2 of the Lakeland Land Development Regulations in order to regulate the placement of hotels and motels in the C-2 regional commercial district.

   For the record: No public comments were heard.

VI. TREASURER'S REPORT:

VII. REPORTS FROM COMMITTEES, MEMBERS OF THE BOARD OF COMMISSIONERS & OTHER OFFICERS:

City Manager's Report

a. City Attorney's Update

This report was offered by City Attorney Will Patterson.

Commissioners' Reports

a. Industrial Development Board – *Mayor Roman*

This report was offered by Mayor Roman.

VIII. PUBLIC COMMENTS:
None

IX. SEWERAGE COMMISSION BUSINESS:
None

X. CONSENT AGENDA:
None

XI. REGULAR AGENDA:
For the record: Mayor Roman motioned to rearrange the order of the agenda by bringing agenda items 8, 14, 16 and 3 to the top of the agenda; one objection was heard. With majority in favor, this motion passed. The numbering below reflects the order in which each item was discussed with its correlating agenda item number.

8. **Resolution** – authorizing the City Manager to enter into an agreement with the YMCA of Memphis & the Mid-South for a Lakeland Summer Camp.

   Commissioner Dial moved to bring this item to the floor, seconded by Vice Mayor Wright.

   Parks and Recreation Director Andrew Fisher presented this item.

   Discussion ensued.

   For the record: A representative, Ashley Sawall, from the YMCA addressed the board and answered questions at the request of the board.

   When the question was called the resolution passed as presented, roll call vote, 4 in favor 1 against (4-1).

Commissioner Atkinson	Yea
Commissioner Dial	Yea
Commissioner McCarter	Nay
Vice Mayor Wright	Yea
Mayor Roman	Yea

14. **Resolution** – appointing a City of Lakeland liaison to attend the Lakeland Area Chamber of Commerce board meetings, in accordance with the funding agreement between the City of Lakeland and the Lakeland Area Chamber of Commerce. *Sponsored by Mayor Roman*

    Mayor Roman moved to bring this item to the floor, seconded by Vice Mayor Wright.

    Mayor Roman presented this item.

For the record: Mayor Roman nominated himself to serve as the Lakeland area Chamber of Commerce liaison seconded by Commissioner Dial.

Discussion ensued.

When the question was called the resolution passed as presented, roll call vote, 5 in favor 0 against (5-0).

Commissioner Atkinson	Yea
Commissioner Dial	Yea
Commissioner McCarter	Yea
Vice Mayor Wright	Yea
Mayor Roman	Yea

16. **<u>Discussion and Possible Action</u>** – regarding Lakeland Town Square space as possible pavilion for farmers' market. *Sponsored by Vice Mayor Wright*

Commissioner Atkinson moved to bring this item to the floor, seconded by Vice Mayor Wright.

Vice Mayor Wright presented this item.

Discussion ensued.

For the record: Mayor Roman directed City Staff to contact and discuss with the developer the potential for a pavilion in the Lakeland Town Square space.

3. **<u>Resolution</u>** – approving the Heathfield Mixed Use Planned Development outline plan.

Commissioner Dial moved to bring this item to the floor, seconded by Vice Mayor Wright.

Planning Director Paul Luker presented this item.

Discussion ensued.

When the question was called the resolution passed as presented, roll call vote, 5 in favor 0 against (5-0).

Commissioner Atkinson	Yea
Commissioner Dial	Yea
Commissioner McCarter	Yea
Vice Mayor Wright	Yea
Mayor Roman	Yea

For the record: Vice Mayor Wright was absent for the remainder of the meeting.

1. **Approval of minutes from previous meeting** – April 18, 2024

Mayor Roman moved to bring this item to the floor, seconded by Commissioner Atkinson.

Discussion ensued.

When the question was called the meeting minutes passed as presented, roll call vote, 4 in favor 0 against (4-0).

Commissioner Atkinson	Yea
Commissioner Dial	Yea
Commissioner McCarter	Yea
Mayor Roman	Yea

2. **Ordinance – Second and Final Reading** – amending Article III. Section 2 of the Lakeland Land Development Regulations in order to regulate the placement of hotels and motels in the C-2 regional commercial district.

Commissioner Dial moved to bring this item to the floor, seconded by Commissioner Atkinson.

Discussion ensued.

When the question was called the ordinance passed as presented, roll call vote, 4 in favor 0 against (4-0).

Commissioner Atkinson	Yea
Commissioner Dial	Yea
Commissioner McCarter	Yea
Mayor Roman	Yea

4. **Resolution** – approving an agreement with Trey Construction, Inc. for the Chambers Chapel Drainage Improvements project.

Commissioner Dial moved to bring this item to the floor, seconded by Commissioner Atkinson.

Staff Engineer Paul Posey presented this item.

Discussion ensued.

When the question was called the resolution passed as presented, roll call vote, 4 in favor 0 against (4-0).

Commissioner Atkinson	Yea

Commissioner Dial	Yea
Commissioner McCarter	Yea
Mayor Roman	Yea

5. **Resolution** – approving Change Order #2 for the FY24 Street Paving project.

   Commissioner Dial moved to bring this item to the floor, seconded by Commissioner Atkinson.

   Staff Engineer Luis Camarillo Hernandez presented this item.

   Discussion ensued.

   When the question was called the resolution passed as presented, voice vote, 4 in favor 0 against (4-0).

6. **Resolution** – authorizing the release of security for public and common improvements in Winstead Farms Planned Development Areas 1 & 2 Phase 1, Area 2 Phase 2, and Lot A.

   Commissioner Atkinson moved to bring this item to the floor, seconded by Commissioner Dial.

   Staff Engineer Luis Camarillo Hernandez presented this item.

   Discussion ensued.

   When the question was called the resolution passed as presented, roll call vote, 4 in favor 0 against (4-0).

Commissioner Atkinson	Yea
Commissioner Dial	Yea
Commissioner McCarter	Yea
Mayor Roman	Yea

7. **Resolution** – supporting the application for a Multimodal Project Discretionary Grant through United States Department of Transportation Federal Highway Administration for New Canda Road.

   Commissioner Dial moved to bring this item to the floor, seconded by Commissioner Atkinson.

   Staff Engineer Luis Camarillo Hernandez presented this item.

   Discussion ensued.

When the question was called the resolution passed as presented, roll call vote, 4 in favor 0 against (4-0).

Commissioner Atkinson	Yea
Commissioner Dial	Yea
Commissioner McCarter	Yea
Mayor Roman	Yea

9. **Resolution** – approving a contract with Herbi-Systems Inc. for chemical vegetation control.

Commissioner Dial moved to bring this item to the floor, seconded by Commissioner Atkinson.

Public Works Director Matt Brown presented this item.

Discussion ensued.

When the question was called the resolution passed as presented, roll call vote, 4 in favor 0 against (4-0).

Commissioner Atkinson	Yea
Commissioner Dial	Yea
Commissioner McCarter	Yea
Mayor Roman	Yea

10. **Resolution** – authorizing the Mayor to sign a proclamation establishing May 19-25, 2024 as Public Works Week in the City of Lakeland, Tennessee.

Commissioner Atkinson moved to bring this item to the floor, seconded by Commissioner Dial.

Public Works Director Matt Brown presented this item.

Discussion ensued.

When the question was called the resolution passed as presented, voice vote, 4 in favor 0 against (4-0).

11. **Resolution** – authorizing the Mayor to sign a proclamation designating May 2, 2024 as Lakeland's observance of the National Day of Prayer. *Sponsored by Commissioner McCarter*

Mayor Roman moved to bring this item to the floor, seconded by Commissioner Dial.

Commissioner McCarter presented this item.

Discussion ensued.

When the question was called the resolution passed as presented, voice vote, 4 in favor 0 against (4-0).

12. **Resolution** – authorizing the Mayor to sign a proclamation establishing May 6-10, 2024 as Teacher Appreciation Week in the City of Lakeland, Tennessee. *Sponsored by Commissioner McCarter*

    Commissioner Dial moved to bring this item to the floor, seconded by Commissioner Atkinson.

    Commissioner McCarter presented this item.

    Discussion ensued.

    When the question was called the resolution passed as presented, voice vote, 4 in favor 0 against (4-0).

13. **Resolution** – authorizing the Mayor to sign a proclamation establishing May 4, 2024 as Firefighter Appreciation Day in the City of Lakeland, Tennessee. *Sponsored by Commissioner McCarter*

    Commissioner Atkinson moved to bring this item to the floor, seconded by Commissioner Dial.

    Commissioner McCarter presented this item.

    Discussion ensued.

    When the question was called the resolution passed as presented, voice vote, 4 in favor 0 against (4-0).

15. **Discussion and Possible Action** – regarding a Shelby County Clerk kiosk for the lobby at City Hall.

    Mayor Roman moved to bring this item to the floor, seconded by Commissioner Dial.

    City Manager Michael Walker presented this item.

    Discussion ensued.

    For the record: Mayor Roman confirmed the direction to City Staff to gather additional information regarding a kiosk and bring it to a future meeting.

XII. ANNOUNCEMENTS:

Mayor Roman announced that he will be representing the City of Lakeland at the Arlington High School graduation as well as representing the City of Lakeland at the Jewish Community Center for the Holocaust Day of Remembrance.

For the record: At this time, public comments were heard from Rommen Denkov of the 9000 block of Rue Bienville Cove regarding re-paving Cool Springs Blvd.

XIII. ADJOURNMENT:

There being no other business on which to act, the meeting was adjourned without objection at 6:37 p.m. on Thursday, May 2, 2024.

These minutes were approved on May 16, 2024.

____
Josh Roman
Mayor

ATTEST:

____
Cheyenne Carter
City Recorder

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 16, 2024

Subject: **Ordinance - First Reading** - adopting the annual budget and tax rate for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Staff Contact: Michael Walker, City Manager

STAFF RECOMMENDATION
City Staff recommends the Board of Commissioners approve ordinance O-5-20254.

BUDGET IMPACT
This ordinance sets appropriations for fiscal year 2025.

DISCUSSION
The attached budget ordinance and detailed line item budgets for FY2025 are attached. The Lakeland School System budget amounts, while labeled "Proposed", in conjunction with the "Proposed Revisions to LSS FY 24-25 Original Budget", have all been duly approved by the Lakeland Board of Education.

For City of Lakeland funds, amounts are primarily the same as those presented at the budget workshop in March 2024 with the following changes:

General Fund:

- Current year estimates have been updated for known changes, resulting in projected ending unassigned fund balance decreasing from $7 million to $6.8 million
- Budgeted FY 2025 **revenues** have been updated as follows:
  - Property tax revenues have been updated based on the certified tax rolls received from the Shelby County Assessor
  - Sales tax revenues have been updated based on recent trends since March, as well as factors related to new businesses opened in Lakeland and the anticipated revenues from same
- Budget FY 2025 **expenditures** have been updated as follows:
  - General government expenditures now include $140,000 funding for additional private security services in Lakeland in conjunction with the BOC's public safety goals for FY 2025
  - Capital outlays now include $40,000 funding to add air conditioning in the Public

Works Maintenance facility

- **Bottom line:** ending *unassigned* fund balance as of 6.30.2025 is now projected to be $7.3 million (compared to $7.1 million presented in March)

State Street Aid Fund:

- Additional funding ($62,000) added for a new skid steer for use in patching and street activities

No other funds have been changed from the detailed budgets presented in the budget workshop.

ORDINANCE O-5-2024

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025

WHEREAS, *Tennessee Code Annotated* ("T.C.A.") § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and,

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and,

WHEREAS, the activities in the sewer enterprise proprietary fund type are supported by charges for services and are not in a fund type included in T.C.A. § 6-56-203 (quoted above) yet operate under an annual financial plan; and,

WHEREAS, the City Manager, as budget commissioner, has presented the Annual Budget document to the Board of Commissioners, such document included the appropriated budget schedules, budgetary comparison schedules, and other financial plans, in accordance with City Charter; and,

WHEREAS, the Board of Commissioners has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year actual results and current year estimated results in a newspaper of general circulation not less than ten (10) days prior to the meeting wherein the Board will consider final passage of the budget:

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, as follows**:**

SECTION 1. That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2025, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

ORDINANCE O-5-2024

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025

GENERAL FUND	ACTUAL FY 2023	ESTIMATED FY 2024	BUDGET FY 2025
REVENUES			
Property taxes	$ 4,953,825	$ 5,840,218	$ 5,931,392
Local sales taxes	3,364,638	3,439,484	4,240,739
Intergovernmental	1,974,191	2,043,058	2,366,757
Licenses and permits	182,990	157,647	378,448
Charges for services	111,522	222,385	302,399
Federal, state, and local grants	7,891,917	677,540	9,311,456
Contributions	-	-	6,000,000
Interest income	231,730	398,000	178,000
Other income	15,002	18,000	15,000
OTHER FINANCING SOURCES			
Issuance of debt	7,015,747	-	14,500,000
Transfers in	700,000	-	-
Total revenues and other financing sources	26,441,562	12,796,332	43,224,191
EXPENDITURES			
Current			
General government	2,092,550	2,603,418	2,957,518
Community development	1,000,432	1,045,819	1,113,154
Public works	602,062	721,049	1,138,961
Parks and recreation	1,005,530	1,124,433	1,305,525
Debt service (principal and interest)	27,500	-	-
Capital outlays	5,491,200	8,370,101	30,244,000
OTHER FINANCING USES			
Transfers out	12,588,979	5,383,696	5,957,006
Total appropriations	22,808,253	19,248,516	42,716,164
Change in Fund Balance (Revenues - Appropriations)	3,633,309	(6,452,184)	508,027
Fund balance, beginning	10,175,912	13,809,221	7,357,037
Fund balance, ending	$ 13,809,221	$ 7,357,037	$ 7,865,064
Ending Fund Balance as % of Total Appropriations	60.5%	38.2%	18.4%

STATE STREET AID FUND	ACTUAL FY 2023	ESTIMATED FY 2024	BUDGET FY 2025
REVENUES			
Intergovernmental	$ 485,418	$ 497,966	$ 524,673
Federal, state, and local grants	-	117,000	117,000
OTHER FINANCING SOURCES			
Transfers in	1,971,747	1,866,910	2,218,513
Total revenues and other financing sources	2,457,165	2,481,876	2,860,186
EXPENDITURES			
Current			
Public works	2,741,859	4,515,773	2,739,844
Capital outlays	425,434	20,000	182,000
Total appropriations	3,167,293	4,535,773	2,921,844
Change in Fund Balance (Revenues - Appropriations)	(710,128)	(2,053,897)	(61,658)
Fund balance, beginning	2,825,683	2,115,555	61,658
Fund balance, ending	$ 2,115,555	$ 61,658	$ -
Ending Fund Balance as % of Total Appropriations	66.8%	1.4%	0.0%

ORDINANCE O-5-2024

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025

STORMWATER FUND	ACTUAL FY 2023	ESTIMATED FY 2024	BUDGET FY 2025
REVENUES			
Charges for services	$ 205,306	$ 210,417	$ 220,018
OTHER FINANCING SOURCES			
Transfers in	-	-	53,000
Total revenues and other financing sources	205,306	210,417	273,018
EXPENDITURES			
Current			
Public works	101,394	91,390	108,737
Capital outlays	34,474	300,000	475,000
Total appropriations	135,868	391,390	583,737
Change in Fund Balance (Revenues - Appropriations)	69,438	(180,973)	(310,719)
Fund balance, beginning	422,398	491,836	310,863
Fund balance, ending	$ 491,836	$ 310,863	$ 144
Ending Fund Balance as % of Total Appropriations	362.0%	79.4%	0.0%

SOLID WASTE FUND	ACTUAL FY 2023	ESTIMATED FY 2024	BUDGET FY 2025
REVENUES			
Charges for services	$ 1,357,587	$ 1,408,678	$ 1,398,089
Federal, state, and local grants	19,063	-	-
OTHER FINANCING SOURCES			
Transfers in	63,500	275,000	282,721
Total revenues and other financing sources	1,440,150	1,683,678	1,680,810
EXPENDITURES			
Current			
Public works	1,400,774	1,749,667	1,680,810
Capital outlays	239,949	-	-
Total appropriations	1,640,723	1,749,667	1,680,810
Change in Fund Balance (Revenues - Appropriations)	(200,573)	(65,989)	-
Fund balance, beginning	266,562	65,989	-
Fund balance, ending	$ 65,989	$ -	$ -
Ending Fund Balance as % of Total Appropriations	4.0%	0.0%	0.0%

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ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025

DEBT SERVICE FUND	ACTUAL FY 2023	ESTIMATED FY 2024	BUDGET FY 2025
REVENUES			
Interest income	$ 9	$ -	$ -
OTHER FINANCING SOURCES			
Transfers in	9,759,027	2,501,191	2,651,107
Total revenues and other financing sources	9,759,036	2,501,191	2,651,107
EXPENDITURES			
Debt Service			
Principal	8,256,730	1,056,315	1,084,339
Interest and fiscal charges	1,502,297	1,444,876	1,566,768
Total appropriations	9,759,027	2,501,191	2,651,107
Change in Fund Balance (Revenues - Appropriations)	9	-	-
Fund balance, beginning	45	54	54
Fund balance, ending	$ 54	$ 54	$ 54
Ending Fund Balance as % of Total Appropriations	0.0%	0.0%	0.0%

GENERAL PURPOSE SCHOOL FUND	ACTUAL FY 2023	ESTIMATED FY 2024	BUDGET FY 2025
REVENUES			
Property taxes	$ 5,637,809	$ 6,187,107	$ 7,259,594
Local sales taxes	3,475,610	3,879,538	4,552,025
Intergovernmental	11,601,396	14,419,968	17,424,228
Charges for services	51,413	43,000	71,586
Federal, state, and local grants	484,262	52,000	52,000
Interest income	2,978	4,500	5,500
Other income	52,123	55,000	80,000
OTHER FINANCING SOURCES			
Transfers in	713,505	740,595	751,665
Total revenues and other financing sources	22,019,096	25,381,708	30,196,598
EXPENDITURES			
Current			
Education	21,020,428	25,647,907	31,416,935
Capital outlays	162,471	164,400	-
OTHER FINANCING USES			
Transfers out	700,000	663,790	3,000,000
Total appropriations	21,882,899	26,476,097	34,416,935
Change in Fund Balance (Revenues - Appropriations)	136,197	(1,094,389)	(4,220,337)
Fund balance, beginning	6,190,729	6,326,926	5,232,537
Fund balance, ending	$ 6,326,926	$ 5,232,537	$ 1,012,200
Ending Fund Balance as % of Total Appropriations	28.9%	19.8%	2.9%

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ORDINANCE O-5-2024

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025

SCHOOL CAPITAL PROJECTS FUND

	ACTUAL FY 2023	ESTIMATED FY 2024	BUDGET FY 2025
REVENUES			
Contributions	$ 508,352	$ 550,000	$ 800,000
Interest income	58,296	-	-
Other income	396,549	-	-
OTHER FINANCING SOURCES			
Transfers in	81,200	663,790	3,000,000
Total revenues and other financing sources	1,044,397	1,213,790	3,800,000
EXPENDITURES			
Capital outlays	6,555,344	3,571,805	4,015,527
Total appropriations	6,555,344	3,571,805	4,015,527
Change in Fund Balance (Revenues - Appropriations)	(5,510,947)	(2,358,015)	(215,527)
Fund balance, beginning	8,084,489	2,573,542	215,527
Fund balance, ending	$ 2,573,542	$ 215,527	$ -
Ending Fund Balance as % of Total Appropriations	39.3%	6.0%	0.0%

SCHOOL FEDERAL PROJECTS FUND

	ACTUAL FY 2023	ESTIMATED FY 2024	BUDGET FY 2025
REVENUES			
Federal, state, and local grants	$ 1,398,819	$ 1,240,209	$ 1,231,959
EXPENDITURES			
Current			
Education	1,454,629	1,185,288	1,231,959
Total appropriations	1,454,629	1,185,288	1,231,959
Change in Fund Balance (Revenues - Appropriations)	(55,810)	54,921	-
Fund balance, beginning	889	(54,921)	-
Fund balance, ending	$ (54,921)	$ -	$ -
Ending Fund Balance as % of Total Appropriations	-3.8%	0.0%	0.0%

SCHOOL NUTRITION FUND

	ACTUAL FY 2023	ESTIMATED FY 2024	BUDGET FY 2025
REVENUES			
Charges for services	$ 448,840	$ 382,000	$ 555,838
Federal, state, and local grants	274,594	310,700	330,700
Other	450	-	-
Total revenues	723,884	692,700	886,538
EXPENDITURES			
Education	753,088	1,064,960	1,031,988
Total appropriations	753,088	1,064,960	1,031,988
Change in Fund Balance (Revenues - Appropriations)	(29,204)	(372,260)	(145,450)
Fund balance, beginning	546,914	517,710	145,450
Fund balance, ending	$ 517,710	$ 145,450	$ -
Ending Fund Balance as % of Total Appropriations	68.7%	13.7%	0.0%

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SCHOOL DISCRETIONARY GRANTS FUND	ACTUAL FY 2023	ESTIMATED FY 2024	BUDGET FY 2025
REVENUES			
Federal, state, and local grants	$ 113,290	$ 171,822	$ 85,734
EXPENDITURES			
Education	113,290	171,822	85,734
Total appropriations	113,290	171,822	85,734
Change in Fund Balance (Revenues - Appropriations)	-	-	-
Fund balance, beginning	-	-	-
Fund balance, ending	$ -	$ -	$ -
Ending Fund Balance as % of Total Appropriations	0.0%	0.0%	0.0%

SCHOOL LEAP FUND	ACTUAL FY 2023	ESTIMATED FY 2024	BUDGET FY 2025
REVENUES			
Charges for services	$ 236,208	$ 280,000	$ 280,000
EXPENDITURES			
Education	264,632	280,000	280,000
Total appropriations	264,632	280,000	280,000
Change in Fund Balance (Revenues - Appropriations)	(28,424)	-	-
Fund balance, beginning	302,319	273,895	273,895
Fund balance, ending	$ 273,895	$ 273,895	$ 273,895
Ending Fund Balance as % of Total Appropriations	103.5%	97.8%	97.8%

SECTION 2. As of June 30, 2025, the governing body estimates fund balances or deficits for each governmental fund type as follows:

AT JUNE 30, 2025	**ESTIMATED FUND BALANCE OR NET POSITION**
General Fund	$ 7,865,064
State Street Aid Fund	-
Stormwater Fund	144
Solid Waste Fund	-
Debt Service Fund	54
General Purpose School Fund	1,012,200
School Capital Projects Fund	-
School Federal Projects Fund	-
School Nutrition Fund	-
School Discretionary Grants Fund	-
School LEAP Fund	273,895
Sewer Fund	18,320,124

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SECTION 3. The governing body projects annual operating results and ending net position for the sewer enterprise proprietary fund type for the fiscal year ending June 30, 2025, presented along with the actual operating results and ending net position for the last preceding fiscal year and estimated operating results and ending net position for the current fiscal year, as follows:

SEWER FUND	ACTUAL FY 2023	ESTIMATED FY 2024	PLAN FY 2025
OPERATING REVENUES			
Charges for Services			
Sewer service fees	$ 1,792,549	$ 2,972,299	$ 3,193,163
Service connection fees	94,800	247,600	604,300
Total operating revenues	1,887,349	3,219,899	3,797,463
OPERATING EXPENSES			
Personnel costs	557,835	738,432	820,806
Sewer system administration	728,495	1,246,753	1,100,100
Depreciation expense	577,514	510,000	510,000
Total operating expenses	1,863,844	2,495,185	2,430,906
Operating income	23,505	724,714	1,366,557
NONOPERATING REVENUES (EXPENSES)			
Interest income	96,585	12,500	5,500
Interest and fiscal charges	(78,883)	(305,145)	(414,471)
Net nonoperating revenues (expenses)	17,702	(292,645)	(408,971)
Capital grants and contributions	363,947	402,065	2,614,797
Change in net position	405,154	834,134	3,572,383
Net position, beginning	13,508,453	13,913,607	14,747,741
Net position, ending	$ 13,913,607	$ 14,747,741	$ 18,320,124

SECTION 4. That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness and annual debt service requirements for fiscal year 2025 as follows:

	ESTIMATED AS OF JUNE 30, 2024	BUDGET DEBT ISSUE PRINCIPAL	BUDGET DEBT SERVICE PRINCIPAL	ESTIMATED AS OF JUNE 30, 2025	BUDGET INTEREST FY 2025
GENERAL OBLIGATIONS					
TLDA Construction Loan	$ 1,174,444	$ -	$ (67,932)	$ 1,106,512	$ 22,980
U.S. G.O. Refunding, Series 2021	14,063,727	-	(254,017)	13,809,710	298,853
Shelby County Settlement Liability	112,105	-	(55,777)	56,328	560
U.S. G.O. Bonds, Series 2022	43,849,375	-	(706,613)	43,142,762	1,094,375
U.S. G.O. Bonds, Series 2024	-	14,500,000	-	14,500,000	-
Total general obligations	$ 59,199,651	$ 14,500,000	$ (1,084,339)	$ 72,615,312	$ 1,416,768
	ESTIMATED AS OF JUNE 30, 2024	**PLAN DEBT ISSUE PRINCIPAL**	**PLAN DEBT SERVICE PRINCIPAL**	**PLAN AS OF JUNE 30, 2025**	**PLAN INTEREST FY 2025**
SEWER FUND OBLIGATIONS					
TN Municipal League Note, Series 2005	$ 1,404,000	$ -	$ (688,000)	$ 716,000	$ 3,089
SRF Note Payable	7,069,547	18,285,206	-	25,354,753	386,382
Total Sewer Fund obligations	$ 8,473,547	$ 18,285,206	$ (688,000)	$ 26,070,753	$ 389,471

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SECTION 5. That during the ensuing fiscal year (2025) the governing body has pending and planned capital projects with proposed funding as follows:

	TOTAL EXPENSE	FINANCED BY ESTIMATED REVENUES OR RESERVES	FINANCED BY DEBT PROCEEDS
CAPITAL PROJECTS - GOVERNMENTAL FUNDS			
Building improvements	$ 55,000	$ 55,000	$ -
Sheriff's partnership complex	6,000,000	6,000,000	-
New Canada Road	11,085,000	11,085,000	-
Roads improvements	1,660,000	1,660,000	-
Park development	150,000	150,000	-
I.H. Park improvements	250,000	250,000	-
Lakeland Community Center	11,000,000	-	11,000,000
Vehicles	40,000	40,000	-
Street fund equipment	182,000	182,000	-
Storm water projects	475,000	475,000	-
Lakeland School System general projects	450,000	450,000	-
Lakeland School System outdoor classroom	215,527	215,527	-
Lakeland School System central office	3,350,000	3,350,000	-
Other furniture, fixtures, and/or equipment	4,000	4,000	-

SECTION 6. No appropriation may be exceeded without an amendment of the budget ordinance as required by T.C.A. § 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property, or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accordance with T.C.A. § 6-56-205.

SECTION 7. Money may be transferred from one appropriation to another in the same fund by the City Manager, subject to such limitations and procedures as may be set from time to time by the Board of Commissioners, and pursuant to T.C.A. § 6-56-209. Any resulting transfer shall be reported to the governing body at its next regular meeting as a component of the Treasurer’s Report and be entered into the minutes.

SECTION 8. This ordinance will be included with and become a component of the Annual Budget document, which is encompassed and made a part of this ordinance in whole. This published Annual Budget document, including the detailed financial plans and budgets by fund, showing all anticipated revenues, other financing sources, expenditures, and other financing uses and ending fund balances, as well as personnel levels by fund and function required by T.C.A. § 6-56-206, shall be made available online and in person for public viewing.

SECTION 9. There is hereby levied a property tax of $1.19 per $100 of assessed value on all real and personal property within the City of Lakeland, Tennessee, of which 44.7 percent represents annual debt service for fiscal year 2025.

SECTION 10. This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's Designee.

SECTION 11. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 12. All ordinances in conflict with the provisions of this ordinance are hereby repealed. The provisions of this ordinance are severable. If any provision of this ordinance or the application thereof to any person or circumstance is held to be invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid provision or application".

SECTION 13. This ordinance shall take effect July 1, 2024, the public welfare requiring it.

First Reading: May 16, 2024
Publication Date:
Public Hearing:
Final Reading:

ATTEST:

Josh Roman
Mayor

Cheyenne Carter
City Recorder

All amounts are in U.S. dollars

		ACTUAL FY2021-2022	ACTUAL FY2022-2023	ORIG. BUDGET FY2023-2024	ESTIMATED FY2023-2024	BUDGET 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	4,583,378
110 R 31112 000 000 00000 000	Personal Property Taxes (Current)	35,095	39,135	55,358	55,358	59,761
110 R 31113 000 000 00000 000	Property Tax - Schools	670,294	717,449	733,478	733,478	744,444
110 R 31114 000 000 00000 000	Utility Tax (TPSC)	16,665	15,987	8,797	20,000	22,067
110 R 31115 000 000 00000 000	School Property Tax Reserves	446,863	478,300	488,598	488,598	495,903
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	5,840,218	5,931,392
Local Sales Taxes						
110 R 31600 000 000 00000 000	Local Option Sales Tax	1,582,729	1,974,463	2,468,938	2,014,070	2,608,423
110 R 31610 000 000 00000 000	Local Sales Tax - Schools	689,570	779,050	1,072,448	841,842	1,069,140
110 R 31700 000 000 00000 000	Wholesaler Beer Taxes	121,685	118,893	142,047	118,489	125,776
110 R 31720 000 000 00000 000	Wholesale Liquor Tax	4,174	87,482	5,834	98,356	92,000
110 R 31800 000 000 00000 000	Business Taxes	140,432	144,330	158,173	164,782	150,000
110 R 31801 000 000 00000 000	Telecom Sales City	5,345	4,832	5,261	3,478	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	123,259	119,080
110 R 31920 000 000 00000 000	Room Occupancy Tax	89,910	96,134	130,918	63,208	60,000
Total local sales taxes		2,788,507	3,364,638	4,126,293	3,439,484	4,240,739
Intergovernmental						
110 R 33320 000 000 00000 000	TVA Pymt in Lieu of Taxes	257,889	277,672	275,000	258,457	260,000
110 R 33510 000 000 00000 000	State Sales Tax	1,572,882	1,654,194	1,851,492	1,727,129	2,049,757
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	32,000	32,000
110 R 33552 000 000 00000 000	TN City St & Trans Tax	25,420	25,472	25,000	25,472	25,000
Total intergovernmental		1,860,939	1,974,191	2,152,692	2,043,058	2,366,757
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

All amounts are in U.S. dollars

		ACTUAL FY2021-2022	ACTUAL FY2022-2023	ORIG. BUDGET FY2023-2024	ESTIMATED FY2023-2024	BUDGET FY2024-2025
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 Zadie Kuehl	-	-	-	-	-
110 R 33111 000 000 00000 000	CDBG Grant Revenue	-	-	-	277,540	-
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	677,540	9,311,456
Contributions						
110 R 36937 000 000 00000 000	IBD Contributions	-	-	-	-	6,000,000
Total contributions		-	-	-	-	6,000,000
Interest Income						
110 R 36100 000 000 00000 000	Interest Earned - Checking	10,044	230,058	175,000	350,000	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	398,000	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	12,796,332	28,724,191
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

All amounts are in U.S. dollars

		ACTUAL FY2021-2022	ACTUAL FY2022-2023	ORIG. BUDGET FY2023-2024	ESTIMATED FY2023-2024	BUDGET FY2024-2025
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	22,719
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 Eqiup/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 290 000 00000 000	BOC - Contracted Services	-	-	-	60,000	140,000
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

All amounts are in U.S. dollars

		ACTUAL FY2021-2022	ACTUAL FY2022-2023	ORIG. BUDGET FY2023-2024	ESTIMATED FY2023-2024	BUDGET FY2024-2025
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
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	2,603,418	2,957,518
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

All amounts are in U.S. dollars

		ACTUAL FY2021-2022	ACTUAL FY2022-2023	ORIG. BUDGET FY2023-2024	ESTIMATED FY2023-2024	BUDGET FY2024-2025
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	-	-	-	-	-
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	-	-	-	-

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2024-2025
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
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 Improveme	-	-	-	-	-
110 E 43000 949 000 00000 000	PW - Sirens & Installation	2,663	17,369	7,500	7,500	7,500
Total public works expendítues		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

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2024-2025
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	-	-	-	-
110 E 44400 464 000 00000 000	REC - Youth Basketball Expense	24,130	855	-	-	-
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	8,000
110 E 44421 242 000 00000 000	IHC - Water	3,086	2,777	3,500	3,500	3,500
110 E 44421 244 000 00000 000	IHC - Gas/Propane	343	337	350	350	350
110 E 44421 245 000 00000 000	IHC - Telephone	887	963	800	800	1,000
110 E 44421 266 000 00000 000	IHC - Repair & Maintenance Bui	15,528	20,251	20,000	20,000	20,000
110 E 44421 290 000 00000 000	IHC - Contracted Service	3,044	3,726	3,000	5,500	3,000
110 E 44421 299 000 00000 000	IHC - Contingency	-	-	2,000	2,000	2,000
110 E 44421 320 000 00000 000	IHC - Operating Supplies	1,628	1,398	2,000	2,000	2,000
110 E 44421 951 000 00000 000	IHC - Furniture/Fixtures	5,569	9,027	8,000	8,000	8,000
110 E 44710 111 000 00000 000	PRK - Salary	90,529	230,759	265,596	281,396	297,399
110 E 44710 121 000 00000 000	PRK - Regular Employee Wages	194,578	103,859	123,806	140,206	185,480
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	1,032
110 E 44710 141 000 00000 000	PRK - FICA (Employer's Share)	20,717	25,156	30,134	32,634	37,386
110 E 44710 142 000 00000 000	PRK - Insurance	84,472	81,883	94,190	87,690	97,171
110 E 44710 143 000 00000 000	PRK - Retirement	13,519	15,912	17,844	19,144	22,586
110 E 44710 144 000 00000 000	PRK - HSA RETIREMENT	2,400	4,880	6,240	4,340	6,240
110 E 44710 146 000 00000 000	PRK - Work Comp	5,234	(3,722)	15,542	15,542	19,041
110 E 44710 148 000 00000 000	PRK - Education/Training	2,838	3,280	5,000	5,550	8,500
110 E 44710 230 000 00000 000	PRK - Publicity/Dues	915	1,160	1,500	1,500	1,500
110 E 44710 242 000 00000 000	PRK - Water	3,674	7,089	10,000	10,000	10,000
110 E 44710 245 000 00000 000	PRK - Telephone	3,456	4,304	2,040	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	8,000
110 E 44710 287 000 00000 000	PRK - Meals & Entertainment	1,577	2,071	2,500	2,500	2,500
110 E 44710 290 000 00000 000	PRK - Contracted Service	20,999	72,000	134,000	84,000	134,000
110 E 44710 299 000 00000 000	PRK - Contingency	-	-	3,000	750	3,000
110 E 44710 320 000 00000 000	PRK - Operating Supplies	738	3,101	3,500	2,961	3,500
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	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	4,000
110 E 44710 325 114 00000 000	PRK - Christmas Fest	2,266	2,079	2,500	2,500	5,000
110 E 44710 325 118 00000 000	PRK - Fishing Rodeo	1,809	4,616	5,000	5,000	5,000
110 E 44710 325 119 00000 000	PRK - Concerts	21,771	26,507	27,000	27,000	27,000
110 E 44710 326 000 00000 000	PRK - Uniforms	766	1,401	1,150	1,150	1,150
110 E 44710 331 000 00000 000	PRK - Gas, Oil, Diesel	5,238	5,626	10,000	10,000	10,000
110 E 44710 333 000 00000 000	PRK - Other Equip Parts & Repa	4,825	103,286	5,500	3,750	5,500
110 E 44710 341 000 00000 000	PRK - Tools	6,760	12,378	14,000	14,000	14,000
110 E 44710 342 000 00000 000	PRK - Sign Parts & Supplies	784	472	2,000	2,000	2,000
110 E 44710 452 000 00000 000	PRK - Gravel & Sand	993	2,840	5,000	5,000	5,000
110 E 44710 455 000 00000 000	PRK - Landscaping	9,237	8,980	9,500	9,500	9,500
110 E 44710 461 000 00000 000	PRK - Park Maintenance	44,047	58,465	60,000	60,000	60,000
Total parks and recreation expenditures		742,564	1,005,530	1,133,691	1,124,433	1,305,525
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	353,101	55,000
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	1,660,000

All amounts are in U.S. dollars

Account	Description	ACTUAL FY2021-2022	ACTUAL FY2022-2023	ORIG. BUDGET FY2023-2024	ESTIMATED FY2023-2024	BUDGET FY2024-2025
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	500
110 E 41672 944 000 00000 000	INS - Capital Outlay - Vehicle	-	33,000	-	-	40,000
110 E 41672 951 000 00000 000	INS - Furniture & Fixtures	-	-	500	500	500
110 E 41711 951 000 00000 000	ITS - Furniture & Fixtures	-	-	1,000	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	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	50,000	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	8,370,101	30,244,000
Total expenditures		12,304,603	10,219,274	27,189,289	13,864,820	36,759,158
Excess (deficiency) of revenues over (under) expenditures		3,818,634	8,506,541	(9,223,257)	(1,068,488)	(8,034,967)
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
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)	(2,218,513)
110 E 51623 762 000 00000 000	Operating Trans To LSS	(682,215)	(713,505)	(740,595)	(740,595)	(751,665)
110 E 51630 690 000 00000 000	Operating Transfer To Debt Ser	(46,761,012)	(9,759,027)	(3,356,753)	(2,501,191)	(2,651,107)
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)	(282,721)
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)	8,542,994
Net change in fund balance		(1,111,921)	3,633,309	(687,515)	(6,452,184)	508,027
Fund balance, beginning		11,287,833	10,175,912	11,160,336	13,809,221	7,357,037
Fund balance, ending		10,175,912	13,809,221	10,472,821	7,357,037	7,865,064
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	265,852
Assigned		604,823	854,823	284,823	284,823	284,823
Unassigned		8,191,515	9,481,569	9,876,173	6,806,362	7,314,389
Ending fund balance		10,175,912	13,809,221	10,472,821	7,357,037	7,865,064

STATE STREET AID FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL FY2021-2022	ACTUAL FY2022-2023	ORIG. BUDGET FY2023-2024	ESTIMATED FY2023-2024	BUDGET 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 expenditues		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	-	-	62,000
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	182,000
Total expenditures		1,555,644	3,167,293	2,682,140	4,535,773	2,921,844
Excess (deficiency) of revenues over (under) expenditures		(914,448)	(2,681,875)	(2,067,174)	(3,920,807)	(2,280,171)
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	2,218,513
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	-

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		ACTUAL FY2021-2022	ACTUAL FY2022-2023	ORIG. BUDGET FY2023-2024	ESTIMATED FY2023-2024	BUDGET 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		232,546	205,306	210,417	210,417	220,018
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 expenditues		70,883	101,394	91,390	91,390	108,737
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		5,731	34,474	300,000	300,000	475,000
Total expenditures		76,614	135,868	391,390	391,390	583,737
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		422,398	491,836	48,522	310,863	144

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		ACTUAL FY2021-2022	ACTUAL FY2022-2023	ORIG. BUDGET FY2023-2024	ESTIMATED FY2023-2024	BUDGET 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	628	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	495,000	220,000
424 E 43260 290 000 00000 000	SDW - Contracted Service	951,963	1,021,642	835,000	1,055,619	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 expenditues		1,295,439	1,400,774	1,254,048	1,749,667	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	1,749,667	1,680,810
Excess (deficiency) of revenues over (under) expenditures		(15,319)	(264,073)	154,630	(340,989)	(282,721)
OTHER FINANCING SOURCES (USES)						
Transfers In						
424 R 37950 000 000 00000 000	Transfer In from General Fund	-	63,500	-	275,000	282,721
Net change in fund balance		(15,319)	(200,573)	154,630	(65,989)	-
Fund balance, beginning		281,881	266,562	71,455	65,989	-
Fund balance, ending		266,562	65,989	226,085	-	-

All amounts are in U.S. dollars		ACTUAL FY2021-2022	ACTUAL FY2022-2023	PLAN FY2023-2024	ESTIMATED FY2023-2024	PLAN 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

All amounts are in U.S. dollars		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

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2021-2022	FY2022-2023	FY2023-2024	FY2023-2024	FY2024-2025
REVENUES						
Interest Income						
210 R 36100 000 000 00000 000	Interest Earned - Checking	2	9	-	-	-
Total revenues		2	9	-	-	-
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	66,660	67,932
210 E 49200 624 000 00000 000	Principal - Shelby County	54,946	55,222	55,498	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	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	685,426	706,613
210 E 49200 654 000 00000 000	Principal - 2024 Gateway	-	-	161,812	-	-
Total debt service - principal		45,599,849	8,256,730	1,218,127	1,056,315	1,084,339
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	24,336	22,980
210 E 49400 644 000 00000 000	Interest - Shelby County Schoo	1,391	1,115	839	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	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	1,115,562	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		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						
210 R 37950 000 000 00000 000	Transfer In from General Fund	46,761,012	9,759,027	3,356,753	2,501,191	2,651,107
Total other financing sources (uses)		46,761,012	9,759,027	3,356,753	2,501,191	2,651,107
Net change in fund balance		2	9	-	-	-
Fund balance, beginning		43	45	54	54	54
Fund balance, ending		45	54	54	54	54

Proposed Budget

Fiscal Year 2024-2025

<u>Board of Education</u>
Laura Harrison, Chair
Jeremy Burnett, Vice Chair
Keith Acton, Board Member
Michelle Childs, Board Member
Deborah Thomas, Board Member

<u>Superintendent</u>
Dr. W. Edward Horrell III

<u>Finance Director</u>
Jessie Rosales, CMFO

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
Fund 141 - General Purpose School Fund							
Revenues:							
141 R 40110 000 000 00000 000	Current Year Property Tax	$ 5,717,107.00	$ 5,717,107.00	$ 2,846,796.64	$ 2,870,310.36	$ 6,708,122.50	$ 991,015.50
141 R 40120 000 000 00000 000	Trustee's Collection - Prior Y	$ 70,000.00	$ 70,000.00	$ 61,977.17	$ 8,022.83	$ 82,133.95	$ 12,133.95
141 R 40130 000 000 00000 000	Chancery & Circuit Court - Pri	$ 40,000.00	$ 40,000.00	$ 20,984.51	$ 19,015.49	$ 46,933.69	$ 6,933.69
141 R 40162 000 000 00000 000	Pilot - Current TPSC	$ 360,000.00	$ 360,000.00	$ 67,030.31	$ 292,969.69	$ 422,403.17	$ 62,403.17
141 R 40163 000 000 00000 000	Delinquent/Other In Lieu of TA	$ -	$ -	$ (28.69)	$ 28.69	$ -	$ -
141 R 40210 000 000 00000 000	Local Option Sales Taxes	$ 3,879,538.00	$ 3,879,538.00	$ 1,688,512.20	$ 2,191,025.80	$ 4,552,025.37	$ 672,487.37
141 R 40240 000 000 00000 000	Privilege Tax	$ 480,000.00	$ 480,000.00	$ 159,473.30	$ 320,526.70	$ 563,204.22	$ 83,204.22
141 R 40270 000 000 00000 000	Business Tax	$ 5,000.00	$ 5,000.00	$ 1,014.03	$ 3,985.97	$ 5,866.71	$ 866.71
141 R 43517 000 000 00000 000	Tuition - Other	$ 20,000.00	$ 20,000.00	$ 16,800.00	$ 3,200.00	$ 39,000.00	$ 19,000.00
141 R 44111 000 000 00000 000	Interest on Checking	$ 4,500.00	$ 4,500.00	$ 1,258.27	$ 3,241.73	$ 5,500.00	$ 1,000.00
141 R 44120 000 000 00000 000	Lease/Rentals	$ 23,000.00	$ 23,000.00	$ 21,302.95	$ 1,697.05	$ 32,586.50	$ 9,586.50
141 R 44170 000 000 00000 000	Miscellaneous Refunds	$ 55,000.00	$ 55,000.00	$ 3,335.91	$ 51,664.09	$ 80,000.00	$ 25,000.00
141 R 46510 000 000 00000 000	TISA	$ 13,481,949.72	$ 13,861,953.00	$ 9,514,131.10	$ 4,347,821.90	$ 16,632,142.29	$ 2,770,189.29
141 R 46590 000 901 00000 000	Summer Learning Camps	$ -	$ -	$ -	$ -	$ -	$ -
141 R 46590 000 902 00000 000	Bridge Camps	$ -	$ -	$ -	$ -	$ -	$ -
141 R 46590 000 903 00000 000	Stream Camps	$ -	$ -	$ -	$ -	$ -	$ -
141 R 46590 000 904 00000 000	Summer Camps	$ -	$ -	$ -	$ -	$ -	$ -
141 R 46610 000 000 00000 000	Career Ladder Program	$ 20,000.00	$ 20,000.00	$ 8,062.01	$ 11,937.99	$ 20,000.00	$ -
141 R 46990 000 000 00000 000	Other State Revenues	$ -	$ -	$ 55,004.47	$ (55,004.47)	$ 150,000.00	$ 150,000.00
141 R 47630 000 000 00000 000	Public Law 874-Maintenance & O	$ -	$ -	$ -	$ -	$ -	$ -
141 R 47990 000 000 00000 701	Other Direct Federal Revenue	$ 32,000.00	$ 32,000.00	$ 26,499.00	$ 5,501.00	$ 32,000.00	$ -
141 R 49001 000 000 00000 000	Other Financing Source	$ -	$ -	$ -	$ -	$ -	$ -
141 R 49700 000 000 00000 000	Insurance Recovery	$ -	$ -	$ -	$ -	$ -	$ -
141 R 49800 000 000 00000 000	Operating Transfers	$ 740,595.00	$ 740,595.00	$ 740,595.00	$ -	$ 743,715.00	$ 3,120.00
141 R 49950 000 000 00000 000	Shelby County MOE	$ 73,015.00	$ 73,015.00	$ -	$ 73,015.00	$ 73,015.00	$ -
Total 141 Revenues		**$ 25,001,704.72**	**$ 25,381,708.00**	**$ 15,232,748.18**	**$ 10,148,959.82**	**$ 30,188,648.40**	**$ 4,806,940.40**

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
Expenditures:							
141 E 71100 116 310 00116 000	Teachers	$ 3,896,401.21	$ 3,821,940.67	$ 2,211,316.32	$ 1,610,624.35	$ 4,260,000.00	$ 438,059.33
141 E 71100 116 310 02000 000	Teachers	$ 3,116,111.40	$ 3,116,111.40	$ 1,681,027.00	$ 1,435,084.40	$ 3,700,000.00	$ 583,888.60
141 E 71100 116 310 03000 000	Teachers	$ 1,587,111.79	$ 1,522,111.79	$ 948,728.09	$ 573,383.70	$ 2,700,000.00	$ 1,177,888.21
141 E 71100 116 901 00116 000	Teachers	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 116 902 00116 000	Teachers	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 116 902 02000 000	Teachers	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 116 903 00116 000	Teachers	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 116 904 00116 000	Teachers	$ -	$ -	$ (1,360.00)	$ 1,360.00	$ -	$ -
141 E 71100 116 904 02000 000	Teachers	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 117 310 00116 000	Career Ladder	$ 9,000.00	$ 9,000.00	$ 5,081.00	$ 3,919.00	$ 9,000.00	$ -
141 E 71100 117 310 02000 000	Career Ladder	$ 5,000.00	$ 5,000.00	$ 1,000.00	$ 4,000.00	$ 5,000.00	$ -
141 E 71100 117 310 03000 000	Career Ladder	$ 3,000.00	$ 3,000.00	$ 500.00	$ 2,500.00	$ 3,000.00	$ -
141 E 71100 163 310 00116 000	Educational Assistants	$ 174,474.50	$ 174,474.50	$ 90,058.95	$ 84,415.55	$ 192,088.68	$ 17,614.18
141 E 71100 163 310 02000 000	Educational Assistants	$ 126,977.76	$ 106,977.76	$ 58,677.26	$ 48,300.50	$ 119,506.15	$ 12,528.39
141 E 71100 163 310 03000 000	Educational Assistants	$ -	$ 20,000.00	$ 15,540.88	$ 4,459.12	$ 47,392.80	$ 27,392.80
141 E 71100 163 901 00116 000	Educational Assistants	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 163 902 00116 000	Educational Assistants	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 163 902 02000 000	Educational Assistants	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 163 903 00116 000	Educational Assistants	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 163 904 00116 000	Educational Assistants	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 163 904 02000 000	Educational Assistants	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 189 310 00116 000	Other Salaries & Wages	$ 68,996.88	$ 68,996.88	$ 41,081.33	$ 27,915.55	$ 72,856.00	$ 3,859.12
141 E 71100 189 310 02000 000	Other Salaries & Wages	$ 68,996.88	$ 68,996.88	$ 40,195.95	$ 28,800.93	$ 75,779.00	$ 6,782.12
141 E 71100 189 310 03000 000	Other Salaries & Wages	$ -	$ -	$ -	$ -	$ 74,352.00	$ 74,352.00
141 E 71100 195 310 00116 000	Sub Teachers-Certified	$ -	$ 60,000.00	$ 24,537.06	$ 35,462.94	$ -	$ (60,000.00)
141 E 71100 195 310 01000 000	Sub Teachers-Certified	$ 85,000.00	$ -	$ -	$ -	$ 85,000.00	$ 85,000.00
141 E 71100 195 310 03000 000	Sub Teachers-Certified	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 198 310 00116 000	Sub Teachers-Non-Certified	$ -	$ 205,000.00	$ 141,720.00	$ 63,280.00	$ -	$ (205,000.00)
141 E 71100 198 310 01000 000	Sub Teachers-Non-Certified	$ 180,000.00	$ -	$ -	$ -	$ 250,560.00	$ 250,560.00
141 E 71100 201 310 00116 000	Social Security	$ 257,230.10	$ 257,230.10	$ 146,504.23	$ 110,725.87	$ 281,104.57	$ 23,874.47
141 E 71100 201 310 01000 000	Social Security	$ 16,430.00	$ 16,430.00	$ -	$ 16,430.00	$ 20,804.72	$ 4,374.72
141 E 71100 201 310 02000 000	Social Security	$ 205,659.33	$ 205,659.33	$ 102,530.45	$ 103,128.88	$ 241,817.68	$ 36,158.35
141 E 71100 201 310 03000 000	Social Security	$ 98,586.93	$ 98,586.93	$ 55,851.20	$ 42,735.73	$ 175,134.18	$ 76,547.25
141 E 71100 201 901 00116 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 201 902 02000 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 201 903 00116 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 201 904 00116 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 201 904 02000 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 204 310 00116 000	State Retirement	$ 373,398.53	$ 373,398.53	$ 158,760.88	$ 214,637.65	$ 408,055.02	$ 34,656.49
141 E 71100 204 310 01000 000	State Retirement	$ 23,850.00	$ 23,850.00	$ (98.42)	$ 23,948.42	$ 30,200.40	$ 6,350.40
141 E 71100 204 310 02000 000	State Retirement	$ 298,537.74	$ 298,537.74	$ 125,699.78	$ 172,837.96	$ 351,025.66	$ 52,487.92
141 E 71100 204 310 03000 000	State Retirement	$ 143,110.06	$ 143,110.06	$ 69,515.93	$ 73,594.13	$ 254,227.03	$ 111,116.97
141 E 71100 204 901 00116 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 71100 204 902 02000 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 204 903 00116 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 204 904 00116 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 204 904 02000 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 206 310 00116 000	Life Insurance	$ 20,000.00	$ 20,000.00	$ 8,424.72	$ 11,575.28	$ 25,000.00	$ 5,000.00
141 E 71100 206 310 02000 000	Life Insurance	$ 15,000.00	$ 15,000.00	$ 6,329.26	$ 8,670.74	$ 20,000.00	$ 5,000.00
141 E 71100 206 310 03000 000	Life Insurance	$ 9,000.00	$ 9,000.00	$ 3,444.40	$ 5,555.60	$ 18,000.00	$ 9,000.00
141 E 71100 207 310 00116 000	Medical Insurance	$ 604,669.91	$ 604,669.91	$ 340,935.76	$ 263,734.15	$ 700,000.00	$ 95,330.09
141 E 71100 207 310 02000 000	Medical Insurance	$ 460,000.00	$ 460,000.00	$ 271,875.97	$ 188,124.03	$ 500,000.00	$ 40,000.00
141 E 71100 207 310 03000 000	Medical Insurance	$ 200,000.00	$ 200,000.00	$ 138,062.55	$ 61,937.45	$ 400,000.00	$ 200,000.00
141 E 71100 212 310 00116 000	Employer Medicare	$ 60,158.65	$ 60,158.65	$ 34,035.13	$ 26,123.52	$ 65,742.20	$ 5,583.55
141 E 71100 212 310 01000 000	Employer Medicare	$ 3,842.50	$ 3,842.50	$ -	$ 3,842.50	$ 4,865.62	$ 1,023.12
141 E 71100 212 310 02000 000	Employer Medicare	$ 48,097.75	$ 48,097.75	$ 23,979.35	$ 24,118.40	$ 56,554.13	$ 8,456.38
141 E 71100 212 310 03000 000	Employer Medicare	$ 23,056.62	$ 23,056.62	$ 13,061.76	$ 9,994.86	$ 40,958.80	$ 17,902.18
141 E 71100 212 901 00116 000	Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 212 902 02000 000	Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 212 903 00116 000	Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 212 904 00116 000	Employer Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 212 904 02000 000	Employer Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 217 310 00116 000	SRT Rate	$ 30,000.00	$ 30,000.00	$ 8,005.10	$ 21,994.90	$ 30,000.00	$ -
141 E 71100 217 310 02000 000	SRT Rate	$ 25,000.00	$ 25,000.00	$ 7,635.60	$ 17,364.40	$ 25,000.00	$ -
141 E 71100 217 310 03000 000	SRT Rate	$ 12,000.00	$ 12,000.00	$ 4,295.93	$ 7,704.07	$ 20,000.00	$ 8,000.00
141 E 71100 217 901 00116 000	SRT Rate	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 217 902 02000 000	SRT Rate	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 217 903 00116 000	SRT Rate	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 311 310 00116 000	Contracts w Otr School System	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 311 310 03000 000	Contracts w Otr School System	$ 110,000.00	$ 110,000.00	$ -	$ 110,000.00	$ 65,000.00	$ (45,000.00)
141 E 71100 312 310 00116 000	Contracts w Private Agencies	$ 15,000.00	$ 15,000.00	$ 5,996.73	$ 9,003.27	$ 15,000.00	$ -
141 E 71100 312 310 02000 000	Contracts w Private Agencies	$ 15,000.00	$ 15,000.00	$ 5,997.30	$ 9,002.70	$ 15,000.00	$ -
141 E 71100 312 310 03000 000	Contracts w Private Agencies	$ 15,000.00	$ 15,000.00	$ 5,997.97	$ 9,002.03	$ 15,000.00	$ -
141 E 71100 336 310 00116 000	Maint & Repair-Equipment	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 355 000 01000 000	Travel	$ -	$ 1,000.00	$ 182.19	$ 817.81	$ 5,000.00	$ 4,000.00
141 E 71100 399 310 00116 000	Other Contracted Services	$ 10,000.00	$ 10,000.00	$ 7,665.00	$ 2,335.00	$ 10,000.00	$ -
141 E 71100 399 310 02000 000	Other Contracted Services	$ 10,000.00	$ 10,000.00	$ 270.00	$ 9,730.00	$ 10,000.00	$ -
141 E 71100 399 310 03000 000	Other Contracted Services	$ 10,000.00	$ 10,000.00	$ -	$ 5,600.00	$ 10,000.00	$ -
141 E 71100 429 310 00116 000	Instructional Supplies & Mater	$ 45,000.00	$ 44,000.00	$ 29,739.40	$ 14,260.60	$ 61,927.00	$ 17,927.00
141 E 71100 429 310 02000 000	Instructional Supplies & Mater	$ 45,000.00	$ 42,740.71	$ 16,520.41	$ 23,011.90	$ 58,927.00	$ 16,186.29
141 E 71100 429 310 03000 000	Instructional Supplies & Mater	$ 20,000.00	$ 88,200.87	$ 49,167.83	$ 37,643.45	$ 87,500.00	$ (700.87)
141 E 71100 429 901 00116 000	Instructional Supplies	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 429 902 02000 000	Instructional Supplies	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 429 903 00116 000	Instructional Supplies	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 429 904 00116 000	Instructional Supplies & Mater	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 429 904 02000 000	Instructional Supplies & Mater	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 449 310 00116 000	Textbooks	$ 170,000.00	$ 50,504.00	$ 17,443.50	$ 33,060.50	$ 72,717.03	$ 22,213.03

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 71100 449 310 02000 000	Textbooks	$ 34,200.00	$ 33,530.00	$ 20,940.82	$ 12,589.18	$ 127,167.20	$ 93,637.20
141 E 71100 449 310 03000 000	Textbooks	$ 20,000.00	$ 135,000.00	$ 79,530.18	$ 55,469.82	$ 300,173.95	$ 165,173.95
141 E 71100 471 310 00116 000	Software	$ 50,000.00	$ 50,000.00	$ 48,884.67	$ 1,115.33	$ 50,000.00	$ -
141 E 71100 471 310 02000 000	Software	$ 50,000.00	$ 44,670.07	$ 28,022.30	$ 16,647.77	$ 44,684.86	$ 14.79
141 E 71100 471 310 03000 000	Software	$ 40,000.00	$ 68,576.14	$ 48,456.09	$ 19,520.05	$ 146,211.48	$ 77,635.34
141 E 71100 499 310 00116 000	Other Supplies & Materials	$ 15,000.00	$ 15,000.00	$ 13,880.10	$ 1,119.90	$ 15,000.00	$ -
141 E 71100 499 310 02000 000	Other Supplies & Materials	$ 15,000.00	$ 15,000.00	$ 14,073.78	$ 926.22	$ 15,000.00	$ -
141 E 71100 499 310 03000 000	Other Supplies & Materials	$ 10,000.00	$ 10,000.00	$ 9,941.03	$ 58.97	$ 15,000.00	$ 5,000.00
141 E 71100 524 310 03000 000	In-Service/Staff Development	$ 10,000.00	$ 12,017.21	$ 5,901.23	$ 848.48	$ 15,000.00	$ 2,982.79
141 E 71100 599 310 00116 000	Other Charges	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 722 310 00116 000	Reg Inst Equipment	$ 108,000.00	$ 122,496.00	$ 122,496.00	$ -	$ -	$ (122,496.00)
141 E 71100 722 310 02000 000	Reg Inst Equipment	$ 90,000.00	$ 90,000.00	$ 90,000.00	$ -	$ -	$ (90,000.00)
141 E 71100 722 310 03000 000	Reg Inst Equipment	$ 90,000.00	$ 89,465.00	$ 88,218.00	$ 1,247.00	$ -	$ (89,465.00)
141 E 71100 722 902 00116 000	Reg Inst Equipment	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 722 902 02000 000	Equipment	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 722 903 00116 000	Reg Inst Equipment	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 722 904 00116 000	Reg Inst Equipment	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71100 722 904 02000 000	Reg Inst Equipment	$ -	$ -	$ -	$ -	$ -	$ -
Regular Instruction		**$ 13,245,898.54**	**$ 13,206,438.00**	**$ 7,486,277.95**	**$ 5,705,294.56**	**$ 16,417,333.17**	**$ 3,210,895.17**
141 E 71200 116 320 00116 000	Teachers	$ 524,541.21	$ 530,000.00	$ 284,075.87	$ 245,924.13	$ 600,000.00	$ 70,000.00
141 E 71200 116 320 02000 000	Teachers	$ 252,398.67	$ 265,000.00	$ 151,996.65	$ 113,003.35	$ 280,000.00	$ 15,000.00
141 E 71200 116 320 03000 000	Teachers	$ 137,918.85	$ 137,918.85	$ 75,154.65	$ 62,764.20	$ 225,000.00	$ 87,081.15
141 E 71200 117 320 00116 000	Career Ladder	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71200 127 320 00116 000	Career Ladder Extended Contrac	$ 5,000.00	$ 5,000.00	$ 2,517.99	$ 2,482.01	$ 5,000.00	$ -
141 E 71200 127 320 02000 000	Career Ladder Extended Contrac	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ -
141 E 71200 127 320 03000 000	Career Ladder Extended Contrac	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00	$ 5,000.00	$ 3,000.00
141 E 71200 128 320 00116 000	Homebound Teachers	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71200 163 320 00116 000	Educational Assistants	$ 347,518.08	$ 347,518.08	$ 205,534.38	$ 141,983.70	$ 411,000.00	$ 63,481.92
141 E 71200 163 320 02000 000	Educational Assistants	$ 99,917.16	$ 99,917.16	$ 64,144.92	$ 35,772.24	$ 105,000.00	$ 5,082.84
141 E 71200 163 320 03000 000	Educational Assistants	$ 24,675.84	$ 24,675.84	$ 15,603.20	$ 9,072.64	$ 55,000.00	$ 30,324.16
141 E 71200 171 320 00116 000	Speech Pathologist	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71200 171 320 01000 000	Speech Pathologist	$ 128,782.14	$ 128,782.14	$ 79,825.95	$ 48,956.19	$ 140,000.00	$ 11,217.86
141 E 71200 189 320 00116 000	Other Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71200 195 320 00116 000	Sub Teachers-Certified	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71200 198 320 00116 000	Sub Teachers-Non-Certified	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71200 201 320 00116 000	Social Security	$ 54,377.68	$ 58,477.68	$ 27,996.86	$ 30,480.82	$ 71,672.00	$ 13,194.32
141 E 71200 201 320 01000 000	Social Security	$ 7,984.49	$ 7,984.49	$ 4,695.33	$ 3,289.16	$ 8,680.00	$ 695.51
141 E 71200 201 320 02000 000	Social Security	$ 22,153.58	$ 22,953.58	$ 12,415.61	$ 10,537.97	$ 24,180.00	$ 1,226.42
141 E 71200 201 320 03000 000	Social Security	$ 10,204.87	$ 10,204.87	$ 5,487.81	$ 4,717.06	$ 17,670.00	$ 7,465.13
141 E 71200 204 320 00116 000	State Retirement	$ 78,935.34	$ 84,835.34	$ 30,810.44	$ 54,024.90	$ 91,440.00	$ 6,604.66
141 E 71200 204 320 01000 000	State Retirement	$ 11,590.39	$ 11,590.39	$ 5,737.64	$ 5,852.75	$ 12,600.00	$ 1,009.61
141 E 71200 204 320 02000 000	State Retirement	$ 32,158.42	$ 33,358.42	$ 13,720.91	$ 19,637.51	$ 35,100.00	$ 1,741.58
141 E 71200 204 320 03000 000	State Retirement	$ 14,813.52	$ 14,813.52	$ 6,217.94	$ 8,595.58	$ 25,650.00	$ 10,836.48

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 71200 206 320 00116 000	Life Insurance	$ 4,000.00	$ 4,000.00	$ 1,703.65	$ 2,296.35	$ 4,500.00	$ 500.00
141 E 71200 206 320 01000 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 276.22	$ 723.78	$ 1,000.00	$ -
141 E 71200 206 320 02000 000	Life Insurance	$ 2,000.00	$ 2,000.00	$ 763.91	$ 1,236.09	$ 2,500.00	$ 500.00
141 E 71200 206 320 03000 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 243.25	$ 756.75	$ 2,000.00	$ 1,000.00
141 E 71200 207 320 00116 000	Medical Insurance	$ 177,500.00	$ 177,500.00	$ 84,831.33	$ 92,668.67	$ 225,000.00	$ 47,500.00
141 E 71200 207 320 01000 000	Medical Insurance	$ 12,000.00	$ 12,000.00	$ 9,045.21	$ 2,954.79	$ 40,000.00	$ 28,000.00
141 E 71200 207 320 02000 000	Medical Insurance	$ 50,000.00	$ 50,000.00	$ 30,110.22	$ 19,889.78	$ 75,000.00	$ 25,000.00
141 E 71200 207 320 03000 000	Medical Insurance	$ 18,000.00	$ 18,000.00	$ 4,638.70	$ 13,361.30	$ 100,000.00	$ 82,000.00
141 E 71200 212 320 00116 000	Employer Medicare	$ 12,717.36	$ 13,717.36	$ 6,547.91	$ 7,169.45	$ 14,732.00	$ 1,014.64
141 E 71200 212 320 01000 000	Employer Medicare	$ 1,867.34	$ 1,867.34	$ 1,098.12	$ 769.22	$ 2,030.00	$ 162.66
141 E 71200 212 320 02000 000	Employer Medicare	$ 5,181.08	$ 5,381.08	$ 2,903.76	$ 2,477.32	$ 5,655.00	$ 273.92
141 E 71200 212 320 03000 000	Employer Medicare	$ 1,500.00	$ 1,500.00	$ 1,283.38	$ 216.62	$ 4,132.50	$ 2,632.50
141 E 71200 217 320 00116 000	SRT Rate	$ 3,000.00	$ 3,000.00	$ 719.60	$ 2,280.40	$ 3,000.00	$ -
141 E 71200 217 320 01000 000	SRT Rate	$ 2,500.00	$ 2,500.00	$ 366.60	$ 2,133.40	$ 2,500.00	$ -
141 E 71200 217 320 02000 000	SRT Rate	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00	$ 2,000.00	$ -
141 E 71200 217 320 03000 000	SRT Rate	$ 1,000.00	$ 1,000.00	$ 392.55	$ 607.45	$ 1,500.00	$ 500.00
141 E 71200 310 320 00116 000	Contracts W OTR Public Agencie	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71200 311 320 00116 000	Contracts W OTR School Systems	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71200 312 320 00116 000	Contracts W Private Agencies	$ 40,000.00	$ 104,261.25	$ 55,803.75	$ 48,457.50	$ 140,000.00	$ 35,738.75
141 E 71200 312 320 02000 000	Contracts w Private Agencies	$ 15,000.00	$ 12,869.37	$ 11,355.00	$ 1,514.37	$ 15,000.00	$ 2,130.63
141 E 71200 312 320 03000 000	Contracts w Private Agencies	$ 15,000.00	$ 12,869.38	$ 850.00	$ 12,019.38	$ 15,000.00	$ 2,130.62
141 E 71200 320 000 00000 000	Dues & Memberships	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71200 320 000 00116 000	Dues & Memberships	$ 150.00	$ 150.00	$ -	$ 150.00	$ 150.00	$ -
141 E 71200 320 000 02000 000	Dues & Memberships	$ 150.00	$ 150.00	$ -	$ 150.00	$ 150.00	$ -
141 E 71200 320 000 03000 000	Dues & Memberships	$ 150.00	$ 150.00	$ -	$ 150.00	$ 150.00	$ -
141 E 71200 429 320 00116 000	Instructional Supplies & Mater	$ 8,000.00	$ 8,000.00	$ 4,373.36	$ 3,626.64	$ 5,000.00	$ (3,000.00)
141 E 71200 429 320 02000 000	Instructional Supplies & Mater	$ 4,000.00	$ 4,000.00	$ 2,194.15	$ 1,805.85	$ 4,000.00	$ -
141 E 71200 429 320 03000 000	Instructional Supplies & Mater	$ 4,000.00	$ 4,000.00	$ 1,032.01	$ 2,967.99	$ 4,000.00	$ -
141 E 71200 449 320 00116 000	Textbooks	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71200 449 320 02000 000	Textbooks	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71200 499 320 00116 000	Other Supplies & Materials	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ -
141 E 71200 499 320 02000 000	Other Supplies & Materials	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ -
141 E 71200 499 320 03000 000	Other Supplies & Materials	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00	$ 5,000.00	$ 2,500.00
141 E 71200 725 320 00116 000	Special Education Equipment	$ 2,500.00	$ 2,500.00	$ 489.21	$ 2,010.79	$ 5,000.00	$ 2,500.00
141 E 71200 725 320 02000 000	Special Education Equipment	$ 5,000.00	$ 5,000.00	$ 4,108.80	$ 891.20	$ 5,000.00	$ -
Special Education		**$ 2,161,686.02**	**$ 2,252,946.14**	**$ 1,211,066.84**	**$ 1,041,879.30**	**$ 2,811,991.50**	**$ 559,045.36**
141 E 71300 105 000 03000 000	CTE Director	$ -	$ -	$ -	$ -	$ 45,000.00	$ 45,000.00
141 E 71300 201 000 03000 000	Social Security	$ -	$ -	$ -	$ -	$ 2,790.00	$ 2,790.00
141 E 71300 204 000 03000 000	State Retirement	$ -	$ -	$ -	$ -	$ 4,050.00	$ 4,050.00
141 E 71300 206 000 03000 000	Life Insurance	$ -	$ -	$ -	$ -	$ 200.00	$ 200.00
141 E 71300 207 000 03000 000	Medical Insurance	$ -	$ -	$ -	$ -	$ 15,000.00	$ 15,000.00
141 E 71300 212 000 03000 000	Employer Medicare	$ -	$ -	$ -	$ -	$ 652.50	$ 652.50
141 E 71300 212 000 03000 000	Contracts W Private Agencies	$ -	$ -	$ -	$ -	$ 3,000.00	$ 3,000.00

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 71300 429 000 03000 000	Instructional Supplies & Mater	$ -	$ -	$ -	$ -	$ 18,202.10	$ 18,202.10
141 E 71300 429 401 03000 000	Instructional Supplies & Mater	$ 2,400.00	$ 2,400.00	$ -	$ 2,400.00	$ -	$ (2,400.00)
141 E 71300 429 402 03000 000	Instructional Supplies & Mater	$ 1,300.00	$ 3,648.00	$ 3,648.00	$ -	$ -	$ (3,648.00)
141 E 71300 449 000 03000 000	Textbooks	$ -	$ -	$ -	$ -	$ 2,790.00	$ 2,790.00
141 E 71300 471 000 03000 000	Software	$ -	$ 2,350.00	$ -	$ 2,350.00	$ 7,826.00	$ 5,476.00
141 E 71300 524 000 03000 000	Inservice & Staff Development	$ -	$ -	$ -	$ -	$ 15,000.00	$ 15,000.00
141 E 71300 722 000 03000 000	Reg Inst Equipment	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71300 722 401 03000 000	Reg Inst Equipment	$ 15,000.00	$ 13,500.00	$ -	$ 13,500.00	$ -	$ (13,500.00)
141 E 71300 722 402 03000 000	Reg Inst Equipment	$ 6,200.00	$ 3,002.00	$ -	$ 3,002.00	$ -	$ (3,002.00)
Vocational Education		**$ 24,900.00**	**$ 24,900.00**	**$ 3,648.00**	**$ 21,252.00**	**$ 114,510.60**	**$ 89,610.60**
141 E 71900 188 000 00000 000	Bonus Pay	$ -	$ 266,250.00	$ 264,000.00	$ 2,250.00	$ 400,000.00	$ 133,750.00
141 E 71900 188 000 00116 000	Bonus Pay	$ 35,000.00	$ 30,000.00	$ 24,900.00	$ 5,100.00	$ -	$ (30,000.00)
141 E 71900 188 000 02000 000	Bonus Pay	$ 20,000.00	$ 33,500.00	$ 13,150.03	$ 20,349.97	$ -	$ (33,500.00)
141 E 71900 188 000 03000 000	Bonus Pay	$ 5,000.00	$ 10,000.00	$ 6,649.97	$ 3,350.03	$ -	$ (10,000.00)
141 E 71900 189 000 00000 000	Coaching Stipends	$ -	$ -	$ -	$ -	$ -	$ -
141 E 71900 189 000 02000 000	Coaching Stipends	$ 175,000.00	$ 175,000.00	$ 23,558.51	$ 151,441.49	$ 185,000.00	$ 10,000.00
141 E 71900 189 000 03000 000	Coaching Stipends	$ 228,578.00	$ 222,928.00	$ 78,976.20	$ 143,951.80	$ 250,000.00	$ 27,072.00
141 E 71900 201 000 00000 000	Social Security	$ -	$ 16,507.50	$ 15,542.74	$ 964.76	$ 24,800.00	$ 8,292.50
141 E 71900 201 000 00116 000	Social Security	$ 2,170.00	$ 2,170.00	$ 1,435.67	$ 734.33	$ -	$ (2,170.00)
141 E 71900 201 000 02000 000	Social Security	$ 12,090.00	$ 12,927.00	$ 3,421.74	$ 9,505.26	$ 11,470.00	$ (1,457.00)
141 E 71900 201 000 03000 000	Social Security	$ 14,481.84	$ 14,481.84	$ 4,812.51	$ 9,669.33	$ 15,500.00	$ 1,018.16
141 E 71900 204 000 00000 000	State Retirement	$ -	$ 18,131.63	$ 16,961.16	$ 1,170.47	$ 36,000.00	$ 17,868.37
141 E 71900 204 000 00116 000	State Retirement	$ 3,150.00	$ 3,150.00	$ 1,813.70	$ 1,336.30	$ -	$ (3,150.00)
141 E 71900 204 000 02000 000	State Retirement	$ 17,550.00	$ 18,765.00	$ 3,524.03	$ 15,240.97	$ 16,650.00	$ (2,115.00)
141 E 71900 204 000 03000 000	State Retirement	$ 21,022.02	$ 19,422.02	$ 5,633.48	$ 13,788.54	$ 22,500.00	$ 3,077.98
141 E 71900 206 000 02000 000	Life Insurance	$ -	$ 50.00	$ 33.65	$ 16.35	$ 500.00	$ 450.00
141 E 71900 206 000 03000 000	Life Insurance	$ -	$ 100.00	$ 75.43	$ 24.57	$ 500.00	$ 400.00
141 E 71900 207 000 02000 000	Medical Insurance	$ -	$ 2,000.00	$ 1,545.80	$ 454.20	$ 3,000.00	$ 1,000.00
141 E 71900 207 000 03000 000	Medical Insurance	$ -	$ 3,500.00	$ 3,046.51	$ 453.49	$ 4,500.00	$ 1,000.00
141 E 71900 212 000 00000 000	Employer Medicare	$ -	$ 3,860.63	$ 3,649.61	$ 211.02	$ 5,800.00	$ 1,939.37
141 E 71900 212 000 00116 000	Employer Medicare	$ 507.50	$ 507.50	$ 335.74	$ 171.76	$ -	$ (507.50)
141 E 71900 212 000 02000 000	Employer Medicare	$ 2,827.50	$ 3,023.50	$ 800.22	$ 2,223.28	$ 2,682.50	$ (341.00)
141 E 71900 212 000 03000 000	Employer Medicare	$ 3,386.88	$ 3,386.88	$ 1,125.48	$ 2,261.40	$ 3,625.00	$ 238.12
141 E 71900 217 000 00000 000	SRT Rate	$ -	$ 1,600.00	$ 823.50	$ 776.50	$ 2,000.00	$ 400.00
141 E 71900 217 000 00116 000	SRT Rate	$ 500.00	$ 500.00	$ 108.68	$ 391.32	$ 1,000.00	$ 500.00
141 E 71900 217 000 02000 000	SRT Rate	$ 500.00	$ 500.00	$ 186.42	$ 313.58	$ 2,000.00	$ 1,500.00
141 E 71900 217 000 03000 000	SRT Rate	$ 500.00	$ 500.00	$ 352.86	$ 147.14	$ 2,000.00	$ 1,500.00
Bonus		**$ 542,263.74**	**$ 862,761.50**	**$ 476,463.64**	**$ 386,297.86**	**$ 989,527.50**	**$ 126,766.00**
141 E 72100 160 625 00116 000	Guards	$ 43,834.50	$ 43,834.50	$ 25,289.40	$ 18,545.10	$ 45,000.00	$ 1,165.50
141 E 72100 201 625 00116 000	Social Security	$ 2,717.74	$ 2,717.74	$ 1,444.86	$ 1,272.88	$ 2,790.00	$ 72.26
141 E 72100 204 625 00116 000	State Retirement	$ 3,945.11	$ 3,945.11	$ 1,264.50	$ 2,680.61	$ 4,050.00	$ 104.89
141 E 72100 206 625 00116 000	Life Insurance	$ 200.00	$ 200.00	$ 92.40	$ 107.60	$ 200.00	$ -

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 72100 207 625 00116 000	Medical Insurance	$ 7,000.00	$ 7,000.00	$ 4,895.24	$ 2,104.76	$ 10,000.00	$ 3,000.00
141 E 72100 212 625 00116 000	Employer Medicare	$ 635.60	$ 635.60	$ 337.86	$ 297.74	$ 652.50	$ 16.90
141 E 72100 499 625 00116 000	Other Supplies & Materials	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00	$ 1,500.00	$ -
141 E 72100 524 625 00116 000	In-Service/Staff Development	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -
School Safety		**$ 60,832.95**	**$ 60,832.95**	**$ 33,324.26**	**$ 27,508.69**	**$ 65,192.50**	**$ 4,359.55**
141 E 72120 105 620 01000 000	Supervisor/Director	$ 17,785.86	$ 17,785.86	$ -	$ 17,785.86	$ -	$ (17,785.86)
141 E 72120 105 620 01000 600	Supervisor/Director	$ 55,800.00	$ 55,800.00	$ 43,630.65	$ 12,169.35	$ 77,000.00	$ 21,200.00
141 E 72120 131 620 00116 000	Medical Personnel	$ 48,393.72	$ 58,393.72	$ 23,447.13	$ 34,946.59	$ 81,000.00	$ 22,606.28
141 E 72120 131 620 02000 000	Medical Personnel	$ 48,393.72	$ 48,393.72	$ 24,623.68	$ 23,770.04	$ 39,000.00	$ (9,393.72)
141 E 72120 131 620 03000 000	Medical Personnel	$ 13,636.21	$ 13,636.21	$ -	$ 13,636.21	$ -	$ (13,636.21)
141 E 72120 131 901 00116 000	Nurses	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 131 902 02000 000	Nurses	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 131 903 00116 000	Nurses	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 131 904 00116 000	Medical Personnel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 131 904 02000 000	Medical Personnel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 189 620 00116 000	Other Salaries & Wages	$ 29,611.01	$ 29,611.01	$ 25,079.99	$ 4,531.02	$ 32,000.00	$ 2,388.99
141 E 72120 189 620 02000 000	Other Salaries & Wages	$ 29,970.01	$ 29,970.01	$ 21,363.06	$ 8,606.95	$ 32,000.00	$ 2,029.99
141 E 72120 189 620 03000 000	Other Salaries & Wages	$ 29,216.88	$ 29,216.88	$ 19,496.28	$ 9,720.60	$ 31,000.00	$ 1,783.12
141 E 72120 201 000 01000 600	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 201 620 00116 000	Social Security	$ 4,836.29	$ 5,456.29	$ 3,009.81	$ 2,446.48	$ 7,006.00	$ 1,549.71
141 E 72120 201 620 01000 000	Social Security	$ 1,102.72	$ 1,102.72	$ (72.94)	$ 1,175.66	$ -	$ 3,671.28
141 E 72120 201 620 01000 600	Social Security	$ 3,700.00	$ 3,700.00	$ -	$ 3,700.00	$ 4,774.00	$ 702.00
141 E 72120 201 620 02000 000	Social Security	$ 4,858.55	$ 4,858.55	$ 2,855.19	$ 2,003.36	$ 4,402.00	$ (456.55)
141 E 72120 201 620 03000 000	Social Security	$ 2,656.89	$ 2,656.89	$ 1,186.97	$ 1,469.92	$ 1,922.00	$ (734.89)
141 E 72120 201 901 00116 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 201 902 02000 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 201 903 00116 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 201 904 00116 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 201 904 02000 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 204 000 01000 600	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 204 620 00116 000	State Retirement	$ 7,020.43	$ 7,920.43	$ 2,759.12	$ 5,161.31	$ 10,170.00	$ 2,249.57
141 E 72120 204 620 01000 000	State Retirement	$ 1,600.73	$ 1,600.73	$ -	$ 1,600.73	$ -	$ (1,600.73)
141 E 72120 204 620 01000 600	State Retirement	$ 5,300.00	$ 5,300.00	$ -	$ 5,300.00	$ 6,930.00	$ 1,630.00
141 E 72120 204 620 02000 000	State Retirement	$ 7,052.74	$ 7,052.74	$ 2,942.78	$ 4,109.96	$ 6,390.00	$ (662.74)
141 E 72120 204 620 03000 000	State Retirement	$ 3,856.78	$ 3,856.78	$ 974.81	$ 2,881.97	$ 2,790.00	$ (1,066.78)
141 E 72120 204 901 00116 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 204 902 02000 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 204 903 00116 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 204 904 00116 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 204 904 02000 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 206 000 01000 600	Life Insurance	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 206 620 00116 000	Life Insurance	$ 500.00	$ 500.00	$ 139.72	$ 360.28	$ 500.00	$ -
141 E 72120 206 620 01000 000	Life Insurance	$ 400.00	$ 400.00	$ -	$ 400.00	$ -	$ (400.00)

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 72120 206 620 01000 600	Life Insurance	$ 300.00	$ 300.00	$ -	$ 300.00	$ 300.00	$ -
141 E 72120 206 620 02000 000	Life Insurance	$ 500.00	$ 500.00	$ 143.92	$ 356.08	$ 500.00	$ -
141 E 72120 206 620 03000 000	Life Insurance	$ 300.00	$ 300.00	$ 62.02	$ 237.98	$ 500.00	$ 200.00
141 E 72120 207 000 01000 600	Medical Insurance	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 207 620 00116 000	Medical Insurance	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00	$ 10,300.00	$ 300.00
141 E 72120 207 620 01000 000	Medical Insurance	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00	$ -	$ (10,000.00)
141 E 72120 207 620 01000 600	Medical Insurance	$ 7,000.00	$ 7,000.00	$ -	$ 7,000.00	$ 7,210.00	$ 210.00
141 E 72120 207 620 02000 000	Medical Insurance	$ -	$ -	$ -	$ -	$ 10,300.00	$ 10,300.00
141 E 72120 212 000 01000 600	Employer Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 212 620 00116 000	Employer Medicare	$ 1,131.07	$ 1,276.07	$ 686.87	$ 589.20	$ 1,638.50	$ 362.43
141 E 72120 212 620 01000 000	Employer Medicare	$ 257.89	$ 257.89	$ -	$ 257.89	$ -	$ (257.89)
141 E 72120 212 620 01000 600	Employer Medicare	$ 900.00	$ 900.00	$ -	$ 900.00	$ 1,116.50	$ 216.50
141 E 72120 212 620 02000 000	Employer Medicare	$ 1,136.27	$ 1,136.27	$ 667.71	$ 468.56	$ 1,029.50	$ (106.77)
141 E 72120 212 620 03000 000	Employer Medicare	$ 621.37	$ 621.37	$ 277.59	$ 343.78	$ 449.50	$ (171.87)
141 E 72120 212 901 00116 000	Employer Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 212 902 02000 000	Employer Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 212 903 00116 000	Employer Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 212 904 00116 000	Employer Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 212 904 02000 000	Employer Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 217 000 01000 600	SRT Rate	$ -	$ -	$ -	$ -		$ -
141 E 72120 217 620 00116 000	SRT Rate	$ 1,000.00	$ 1,000.00	$ 246.20	$ 753.80	$ 1,000.00	$ -
141 E 72120 217 620 01000 000	SRT Rate	$ 500.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
141 E 72120 217 620 02000 000	SRT Rate	$ 1,000.00	$ 1,000.00	$ 258.55	$ 741.45	$ 1,000.00	$ -
141 E 72120 217 620 03000 000	SRT Rate	$ 500.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
141 E 72120 355 620 01000 000	Travel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 399 620 01000 000	Other Contracted Services	$ 6,000.00	$ 4,702.98	$ 1,400.00	$ 3,302.98	$ 6,000.00	$ 1,297.02
141 E 72120 499 620 00116 000	Other Supplies & Materials	$ 1,000.00	$ 1,000.00	$ 164.73	$ 730.84	$ 1,000.00	$ -
141 E 72120 499 620 01000 000	Other Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 499 620 02000 000	Other Supplies & Materials	$ 1,000.00	$ 1,000.00	$ 128.19	$ 727.61	$ 1,000.00	$ -
141 E 72120 499 620 03000 000	Other Supplies & Materials	$ 1,000.00	$ 1,000.00	$ 69.82	$ 930.18	$ 1,000.00	$ -
141 E 72120 499 901 00116 000	Other Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 499 902 02000 000	Other Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 499 903 00116 000	Other Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 499 904 00116 000	Other Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 499 904 02000 000	Other Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 524 620 00116 000	In-Service/Staff Development	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 524 620 01000 000	In-Service/Staff Development	$ -	$ 1,297.02	$ 1,297.02	$ -	$ 5,000.00	$ 3,702.98
141 E 72120 524 620 02000 000	In-Service/Staff Development	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 599 620 01000 000	Other Charges	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 735 620 00116 000	Health Equipment	$ 750.00	$ 750.00	$ -	$ 750.00	$ 750.00	$ -
141 E 72120 735 620 01000 000	Health Equipment	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 735 620 02000 000	Health Equipment	$ 750.00	$ 750.00	$ 20.98	$ 729.02	$ 750.00	$ -
141 E 72120 735 620 03000 000	Health Equipment	$ 750.00	$ 750.00	$ 134.00	$ 616.00	$ 750.00	$ -
141 E 72120 790 620 00116 000	Other Equipment	$ 1,500.00	$ 1,500.00	$ 57.96	$ 1,442.04	$ 1,500.00	$ -

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 72120 790 620 01000 000	Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72120 790 620 02000 000	Other Equipment	$ 1,500.00	$ 1,500.00	$ 299.82	$ 1,200.18	$ 1,500.00	$ -
141 E 72120 790 620 03000 000	Other Equipment	$ 1,500.00	$ 1,500.00	$ 80.27	$ 1,419.73	$ 1,500.00	$ -
Health Services		**$ 366,589.14**	**$ 378,254.14**	**$ 177,431.90**	**$ 200,573.61**	**$ 393,978.00**	**$ 15,723.86**
141 E 72130 105 901 00116 000	Supervisor	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72130 105 902 02000 000	Supervisor	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72130 105 903 00116 000	Supervisor	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72130 118 330 01000 000	Instructional Responsibility	$ 167,718.60	$ 167,718.60	$ 101,267.05	$ 66,451.55	$ 178,000.00	$ 10,281.40
141 E 72130 123 330 00116 000	Guidance Counselors	$ 105,778.82	$ 105,778.82	$ 61,026.30	$ 44,752.52	$ 117,000.00	$ 11,221.18
141 E 72130 123 330 02000 000	Guidance Counselors	$ 137,000.00	$ 137,000.00	$ 82,161.26	$ 54,838.74	$ 158,000.00	$ 21,000.00
141 E 72130 123 330 03000 000	Guidance Personnel	$ 155,791.30	$ 155,791.30	$ 92,387.34	$ 63,403.96	$ 163,000.00	$ 7,208.70
141 E 72130 189 330 01000 000	Other Salaries & Wages	$ 78,948.98	$ 78,948.98	$ 46,872.47	$ 32,076.51	$ 117,000.00	$ 38,051.02
141 E 72130 201 330 00116 000	Social Security	$ 6,558.29	$ 6,558.29	$ 3,581.40	$ 2,976.89	$ 7,254.00	$ 695.71
141 E 72130 201 330 01000 000	Social Security	$ 15,293.39	$ 15,293.39	$ 8,796.67	$ 6,496.72	$ 18,290.00	$ 2,996.61
141 E 72130 201 330 02000 000	Social Security	$ 10,553.27	$ 10,553.27	$ 4,375.04	$ 6,178.23	$ 9,796.00	$ (757.27)
141 E 72130 201 330 03000 000	Social Security	$ 7,599.79	$ 7,599.79	$ 5,442.93	$ 2,156.86	$ 10,106.00	$ 2,506.21
141 E 72130 201 901 00116 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72130 201 902 02000 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72130 201 903 00116 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72130 204 330 00116 000	State Retirement	$ 9,520.09	$ 9,520.09	$ 4,857.82	$ 4,662.27	$ 10,530.00	$ 1,009.91
141 E 72130 204 330 01000 000	State Retirement	$ 22,200.08	$ 22,200.08	$ 9,492.89	$ 12,707.19	$ 26,550.00	$ 4,349.92
141 E 72130 204 330 02000 000	State Retirement	$ 15,319.26	$ 15,219.26	$ 5,412.93	$ 9,806.33	$ 14,220.00	$ (999.26)
141 E 72130 204 330 03000 000	State Retirement	$ 11,031.96	$ 10,431.96	$ 6,679.41	$ 3,752.55	$ 14,670.00	$ 4,238.04
141 E 72130 204 901 00116 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72130 204 902 02000 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72130 204 903 00116 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72130 206 330 00116 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 224.70	$ 775.30	$ 1,500.00	$ 500.00
141 E 72130 206 330 01000 000	Life Insurance	$ 1,500.00	$ 1,500.00	$ 508.20	$ 991.80	$ 1,000.00	$ (500.00)
141 E 72130 206 330 02000 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 298.20	$ 701.80	$ 1,500.00	$ 500.00
141 E 72130 206 330 03000 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 316.12	$ 683.88	$ 1,500.00	$ 500.00
141 E 72130 207 330 00116 000	Medical Insurance	$ 10,000.00	$ 10,000.00	$ 9,790.48	$ 209.52	$ 40,000.00	$ 30,000.00
141 E 72130 207 330 01000 000	Medical Insurance	$ 10,000.00	$ 10,000.00	$ 4,895.24	$ 5,104.76	$ 40,000.00	$ 30,000.00
141 E 72130 207 330 02000 000	Medical Insurance	$ 50,000.00	$ 50,000.00	$ 20,480.46	$ 29,519.54	$ 60,000.00	$ 10,000.00
141 E 72130 207 330 03000 000	Medical Insurance	$ 10,000.00	$ 10,000.00	$ 8,551.34	$ 1,448.66	$ 20,000.00	$ 10,000.00
141 E 72130 212 330 00116 000	Employer Medicare	$ 1,533.79	$ 1,533.79	$ 837.59	$ 696.20	$ 1,696.50	$ 162.71
141 E 72130 212 330 01000 000	Employer Medicare	$ 3,576.68	$ 3,576.68	$ 2,057.28	$ 1,519.40	$ 4,277.50	$ 700.82
141 E 72130 212 330 02000 000	Employer Medicare	$ 2,468.10	$ 2,468.10	$ 1,023.09	$ 1,445.01	$ 2,291.00	$ (177.10)
141 E 72130 212 330 03000 000	Employer Medicare	$ 1,777.37	$ 1,777.37	$ 1,273.03	$ 504.34	$ 2,363.50	$ 586.13
141 E 72130 212 901 00116 000	Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72130 212 902 02000 000	Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72130 212 903 00116 000	Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72130 217 330 00116 000	SRT Rate	$ 2,500.00	$ 2,500.00	$ 634.45	$ 1,865.55	$ 2,500.00	$ -
141 E 72130 217 330 01000 000	SRT Rate	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00	$ 2,500.00	$ -

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 72130 217 330 02000 000	SRT Rate	$ -	$ 100.00	$ 13.32	$ 86.68	$ 500.00	$ 400.00
141 E 72130 217 330 03000 000	SRT Rate	$ -	$ 600.00	$ 412.92	$ 187.08	$ 1,500.00	$ 900.00
141 E 72130 322 330 00116 000	Evaluation & Testing	$ 6,000.00	$ 6,000.00	$ -	$ 6,000.00	$ 6,000.00	$ -
141 E 72130 322 330 02000 000	Evaluation & Testing	$ 6,000.00	$ 6,000.00	$ -	$ 6,000.00	$ 6,000.00	$ -
141 E 72130 322 330 03000 000	Evaluation & Testing	$ 3,000.00	$ 3,000.00	$ -	$ 3,000.00	$ 3,000.00	$ -
141 E 72130 355 330 00116 000	Travel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72130 471 330 01000 000	Software	$ -	$ -	$ -	$ -	$ 3,000.00	$ 3,000.00
141 E 72130 499 330 00116 000	Other Supplies & Materials	$ 2,500.00	$ 2,500.00	$ -	$ 2,468.23	$ 2,500.00	$ -
141 E 72130 499 330 02000 000	Other Supplies & Materials	$ 2,500.00	$ 2,500.00	$ 42.38	$ 2,425.85	$ 2,500.00	$ -
141 E 72130 499 330 03000 000	Other Supplies & Materials	$ 2,500.00	$ 2,500.00	$ 498.89	$ 1,969.34	$ 2,500.00	$ -
141 E 72130 524 330 00116 000	In-Service/Staff Development	$ 2,500.00	$ 2,500.00	$ 795.66	$ 1,704.34	$ 2,500.00	$ -
141 E 72130 524 330 02000 000	In-Service/Staff Development	$ 2,500.00	$ 2,500.00	$ 696.14	$ 1,803.86	$ 2,500.00	$ -
141 E 72130 524 330 03000 000	In-Service/Staff Development	$ 2,500.00	$ 2,500.00	$ 830.98	$ 1,669.02	$ 2,500.00	$ -
141 E 72130 599 330 00116 000	Other Charges	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72130 790 330 00116 000	Other Equipment	$ 1,500.00	$ 1,500.00	$ 21.70	$ 1,478.30	$ 1,500.00	$ -
141 E 72130 790 330 02000 000	Other Equipment	$ 1,500.00	$ 1,500.00	$ 21.70	$ 240.30	$ 1,500.00	$ -
141 E 72130 790 330 03000 000	Other Equipment	$ 1,500.00	$ 1,500.00	$ 21.86	$ 1,478.14	$ 1,500.00	$ -
Other Student Support		**$ 876,669.77**	**$ 876,669.77**	**$ 486,599.24**	**$ 388,737.22**	**$ 1,065,044.50**	**$ 188,374.73**
141 E 72210 105 335 01000 000	Supervisor/Director	$ 183,609.75	$ 183,609.75	$ 115,944.55	$ 67,665.20	$ 217,000.00	$ 33,390.25
141 E 72210 117 335 00116 000	Career Ladder	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -
141 E 72210 129 335 00116 000	Librarian(s)	$ 71,103.60	$ 71,103.60	$ 41,021.55	$ 30,082.05	$ 75,000.00	$ 3,896.40
141 E 72210 129 335 02000 000	Librarian(s)	$ 62,737.52	$ 127,737.52	$ 69,087.15	$ 58,650.37	$ 133,000.00	$ 5,262.48
141 E 72210 189 335 00116 000	Other Salaries & Wages	$ 80,874.78	$ 80,874.78	$ 46,658.70	$ 34,216.08	$ 85,000.00	$ 4,125.22
141 E 72210 189 335 02000 000	Other Salaries & Wages	$ 80,874.78	$ 80,874.78	$ 46,658.70	$ 34,216.08	$ 85,000.00	$ 4,125.22
141 E 72210 201 335 00116 000	Social Security	$ 5,076.24	$ 5,076.24	$ 5,013.35	$ 62.89	$ 9,982.00	$ 4,905.76
141 E 72210 201 335 01000 000	Social Security	$ 11,383.80	$ 11,383.80	$ 6,881.89	$ 4,501.91	$ 13,454.00	$ 2,070.20
141 E 72210 201 335 02000 000	Social Security	$ 8,903.96	$ 8,903.96	$ 6,146.58	$ 2,757.38	$ 13,516.00	$ 4,612.04
141 E 72210 204 335 00116 000	State Retirement	$ 13,768.05	$ 13,768.05	$ 5,759.41	$ 8,008.64	$ 14,490.00	$ 721.95
141 E 72210 204 335 01000 000	State Retirement	$ 16,524.88	$ 16,524.88	$ 7,847.19	$ 8,677.69	$ 19,530.00	$ 3,005.12
141 E 72210 204 335 02000 000	State Retirement	$ 12,925.11	$ 12,925.11	$ 8,561.73	$ 4,363.38	$ 19,620.00	$ 6,694.89
141 E 72210 206 335 00116 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 321.30	$ 678.70	$ 1,000.00	$ -
141 E 72210 206 335 01000 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 381.64	$ 618.36	$ 1,000.00	$ -
141 E 72210 206 335 02000 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 424.34	$ 575.66	$ 1,000.00	$ -
141 E 72210 207 335 00116 000	Medical Insurance	$ 25,000.00	$ 25,000.00	$ 16,824.36	$ 8,175.64	$ 40,000.00	$ 15,000.00
141 E 72210 207 335 01000 000	Medical Insurance	$ 20,000.00	$ 18,000.00	$ 8,551.34	$ 9,448.66	$ 30,000.00	$ 12,000.00
141 E 72210 207 335 02000 000	Medical Insurance	$ 30,000.00	$ 32,000.00	$ 31,811.46	$ 188.54	$ 60,000.00	$ 28,000.00
141 E 72210 212 335 00116 000	Employer Medicare	$ 2,218.19	$ 2,218.19	$ 1,172.40	$ 1,045.79	$ 2,334.50	$ 116.31
141 E 72210 212 335 01000 000	Employer Medicare	$ 2,662.34	$ 2,662.34	$ 1,609.54	$ 1,052.80	$ 3,146.50	$ 484.16
141 E 72210 212 335 02000 000	Employer Medicare	$ 2,082.38	$ 2,082.38	$ 1,437.50	$ 644.88	$ 3,161.00	$ 1,078.62
141 E 72210 217 335 02000 000	SRT Rate	$ 1,200.00	$ 1,200.00	$ 721.72	$ 478.28	$ 1,200.00	$ -
141 E 72210 308 335 01000 000	Consultants	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72210 355 335 00116 000	Travel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72210 355 335 01000 000	Travel	$ -	$ -	$ -	$ -	$ -	$ -

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 72210 355 335 02000 000	Travel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72210 432 335 00116 000	Library Books/Media	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	$ 4,000.00	$ -
141 E 72210 432 335 01000 000	Library Books/Media	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72210 432 335 02000 000	Library Books/Media	$ 4,000.00	$ 4,000.00	$ -	$ 1,825.45	$ 4,000.00	$ -
141 E 72210 432 335 03000 000	Library Books/Media	$ 4,000.00	$ 4,000.00	$ -	$ 4,000.00	$ 4,000.00	$ -
141 E 72210 499 335 00116 000	Other Supplies & Materials	$ 2,500.00	$ 2,500.00	$ -	$ 2,458.22	$ 2,500.00	$ -
141 E 72210 499 335 01000 000	Other Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72210 499 335 02000 000	Other Supplies & Materials	$ 2,500.00	$ 2,500.00	$ -	$ 2,458.22	$ 2,500.00	$ -
141 E 72210 499 335 03000 000	Other Supplies & Materials	$ 2,500.00	$ 2,500.00	$ -	$ 2,458.21	$ 2,500.00	$ -
141 E 72210 524 335 00116 000	In-Service/Staff Development	$ 1,000.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
141 E 72210 524 335 01000 000	In-Service/Staff Development	$ 5,000.00	$ 6,500.00	$ 5,547.00	$ 953.00	$ 6,500.00	$ -
141 E 72210 524 335 02000 000	In-Service/Staff Development	$ 1,000.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
141 E 72210 524 335 03000 000	In-Service/Staff Development	$ 1,000.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
141 E 72210 599 335 00116 000	Other Charges	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72210 599 335 01000 000	Other Charges	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00	$ 10,000.00	$ -
141 E 72210 599 335 02000 000	Other Charges	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72210 790 335 01000 000	Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -
Regular Instruction Support		**$ 672,445.38**	**$ 737,445.38**	**$ 432,383.40**	**$ 302,762.08**	**$ 866,934.00**	**$ 129,488.62**
141 E 72220 105 350 01000 000	Supervisor/Director	$ 113,697.24	$ 113,697.24	$ 68,594.88	$ 45,102.36	$ 105,000.00	$ (8,697.24)
141 E 72220 124 350 01000 000	Psychological Personnel	$ 88,096.38	$ 88,096.38	$ 50,824.65	$ 37,271.73	$ 90,000.00	$ 1,903.62
141 E 72220 162 350 00116 000	Clerical Personnel	$ 35,616.77	$ 35,616.77	$ 22,626.49	$ 12,990.28	$ 37,000.00	$ 1,383.23
141 E 72220 162 350 02000 000	Clerical Personnel	$ 33,997.82	$ 33,997.82	$ 22,553.02	$ 11,444.80	$ 35,000.00	$ 1,002.18
141 E 72220 162 350 03000 000	Clerical Personnel	$ 34,342.18	$ 34,342.18	$ 21,591.73	$ 12,750.45	$ 36,000.00	$ 1,657.82
141 E 72220 201 350 00116 000	Social Security	$ 2,208.24	$ 2,208.24	$ 1,168.46	$ 1,039.78	$ 2,294.00	$ 85.76
141 E 72220 201 350 01000 000	Social Security	$ 12,511.20	$ 12,511.20	$ 7,428.38	$ 5,082.82	$ 12,090.00	$ (421.20)
141 E 72220 201 350 02000 000	Social Security	$ 2,208.24	$ 2,208.24	$ 1,381.93	$ 826.31	$ 2,170.00	$ (38.24)
141 E 72220 201 350 03000 000	Social Security	$ 2,129.22	$ 2,129.22	$ 1,297.25	$ 831.97	$ 2,232.00	$ 102.78
141 E 72220 204 350 00116 000	State Retirement	$ 3,205.51	$ 3,205.51	$ 1,717.30	$ 1,488.21	$ 3,330.00	$ 124.49
141 E 72220 204 350 01000 000	State Retirement	$ 18,161.43	$ 18,161.43	$ 8,622.27	$ 9,539.16	$ 17,550.00	$ (611.43)
141 E 72220 204 350 02000 000	State Retirement	$ 3,059.80	$ 3,059.80	$ 1,127.66	$ 1,932.14	$ 3,150.00	$ 90.20
141 E 72220 204 350 03000 000	State Retirement	$ 3,090.80	$ 3,090.80	$ 1,079.59	$ 2,011.21	$ 3,240.00	$ 149.20
141 E 72220 206 350 00116 000	Life Insurance	$ 500.00	$ 500.00	$ 75.60	$ 424.40	$ 500.00	$ -
141 E 72220 206 350 01000 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 425.04	$ 574.96	$ 1,000.00	$ -
141 E 72220 206 350 02000 000	Life Insurance	$ 500.00	$ 500.00	$ 71.40	$ 428.60	$ 500.00	$ -
141 E 72220 206 350 03000 000	Life Insurance	$ 500.00	$ 500.00	$ 53.62	$ 446.38	$ 500.00	$ -
141 E 72220 207 350 00116 000	Medical Insurance	$ 20,000.00	$ 20,000.00	$ 8,551.34	$ 11,448.66	$ 20,000.00	$ -
141 E 72220 207 350 01000 000	Medical Insurance	$ 20,000.00	$ 20,000.00	$ -	$ 20,000.00	$ 20,000.00	$ -
141 E 72220 207 350 02000 000	Medical Insurance	$ 20,000.00	$ 20,000.00	$ 4,895.24	$ 15,104.76	$ 20,000.00	$ -
141 E 72220 212 350 00116 000	Employer Medicare	$ 516.44	$ 516.44	$ 273.23	$ 243.21	$ 536.50	$ 20.06
141 E 72220 212 350 01000 000	Employer Medicare	$ 2,926.01	$ 2,926.01	$ 1,737.31	$ 1,188.70	$ 2,827.50	$ (98.51)
141 E 72220 212 350 02000 000	Employer Medicare	$ 492.97	$ 492.97	$ 323.20	$ 169.77	$ 507.50	$ 14.53
141 E 72220 212 350 03000 000	Employer Medicare	$ 497.96	$ 497.96	$ 303.41	$ 194.55	$ 522.00	$ 24.04
141 E 72220 217 350 01000 000	SRT Rate	$ 1,800.00	$ 1,800.00	$ 573.95	$ 1,226.05	$ 1,800.00	$ -

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 72220 308 350 01000 000	Consultants	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72220 322 350 01000 000	Gifted Evaluation & Testing	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72220 355 350 01000 000	Travel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72220 399 350 01000 000	Other Contracted Services	$ 30,000.00	$ 30,000.00	$ 25,810.65	$ 4,189.35	$ 30,000.00	$ -
141 E 72220 499 350 01000 000	Other Supplies & Materials	$ 2,000.00	$ 2,000.00	$ 1,023.02	$ 976.98	$ 2,000.00	$ -
141 E 72220 524 350 01000 000	In-Service/Staff Development	$ 4,000.00	$ 4,000.00	$ 1,785.00	$ 2,215.00	$ 4,000.00	$ -
141 E 72220 599 350 01000 000	Other Charges	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72220 790 350 01000 000	Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -
Special Education Support		**$ 457,058.21**	**$ 457,058.21**	**$ 255,915.62**	**$ 201,142.59**	**$ 453,749.50**	**$ (3,308.71)**
141 E 72250 105 360 01000 000	Supervisor/Director	$ 110,220.18	$ 110,220.18	$ 72,066.91	$ 38,153.27	$ 116,000.00	$ 5,779.82
141 E 72250 117 360 01000 000	Career Ladder	$ 1,000.00	$ 1,000.00	$ 500.00	$ 500.00	$ 1,000.00	$ -
141 E 72250 189 360 01000 000	Other Salaries & Wages	$ 135,825.24	$ 170,000.00	$ 98,723.96	$ 71,276.04	$ 205,000.00	$ 35,000.00
141 E 72250 201 360 01000 000	Social Security	$ 15,316.82	$ 17,516.82	$ 10,096.45	$ 7,420.37	$ 19,964.00	$ 2,447.18
141 E 72250 204 360 01000 000	State Retirement	$ 22,234.09	$ 25,334.09	$ 9,877.90	$ 15,456.19	$ 28,980.00	$ 3,645.91
141 E 72250 206 360 01000 000	Life Insurance	$ 2,000.00	$ 2,000.00	$ 546.97	$ 1,453.03	$ 2,000.00	$ -
141 E 72250 207 360 01000 000	Medical Insurance	$ 30,000.00	$ 30,000.00	$ 19,390.83	$ 10,609.17	$ 45,000.00	$ 15,000.00
141 E 72250 212 360 01000 000	Employer Medicare	$ 3,582.16	$ 4,082.16	$ 2,361.26	$ 1,720.90	$ 4,669.00	$ 586.84
141 E 72250 308 360 01000 000	Consultants	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00	$ 2,500.00	$ -
141 E 72250 312 360 01000 000	Contracts w Private Agencies	$ 100,000.00	$ 99,960.57	$ 72,647.18	$ 21,447.99	$ 129,000.00	$ 29,039.43
141 E 72250 336 360 01000 000	Maint & Repair-Equipment	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ -
141 E 72250 350 360 01000 000	Internet Connectivity	$ 160,000.00	$ 160,000.00	$ 96,110.84	$ 63,889.16	$ 160,000.00	$ -
141 E 72250 355 360 01000 000	Travel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72250 399 360 01000 000	Other Contracted Services	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72250 471 360 01000 000	Software	$ 55,000.00	$ 58,515.43	$ 52,594.83	$ -	$ 80,000.00	$ 21,484.57
141 E 72250 524 360 01000 000	In-Service/Staff Development	$ 4,000.00	$ 4,000.00	$ 121.18	$ 3,878.82	$ 6,000.00	$ 2,000.00
141 E 72250 599 360 01000 000	Other Charges	$ 8,200.00	$ 4,724.00	$ 239.88	$ 4,484.12	$ 5,000.00	$ 276.00
141 E 72250 701 360 01000 000	Equipment	$ 40,000.00	$ 40,000.00	$ 9,500.25	$ 26,449.80	$ 40,000.00	$ -
Technology		**$ 694,878.49**	**$ 734,853.25**	**$ 444,778.44**	**$ 274,238.86**	**$ 850,113.00**	**$ 115,259.75**
141 E 72310 118 110 01000 000	Secretary to Board	$ 5,000.00	$ 5,000.00	$ 3,269.27	$ 1,730.73	$ 5,000.00	$ -
141 E 72310 189 110 01000 000	Other Salaries & Wages	$ 12,000.00	$ 12,000.00	$ 7,863.35	$ 4,136.65	$ 55,000.00	$ 43,000.00
141 E 72310 191 110 01000 000	Board and Committee Members	$ -	$ -	$ -	$ -	$ 12,000.00	$ 12,000.00
141 E 72310 201 110 01000 000	Social Security	$ 1,100.00	$ 1,100.00	$ 667.52	$ 432.48	$ 4,464.00	$ 3,364.00
141 E 72310 204 110 01000 000	State Retirement	$ 1,600.00	$ 1,600.00	$ 248.20	$ 1,351.80	$ 6,480.00	$ 4,880.00
141 E 72310 206 110 01000 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 702.48	$ 297.52	$ 1,000.00	$ -
141 E 72310 207 110 01000 000	Medical Insurance	$ 100,000.00	$ 100,000.00	$ 57,496.21	$ 42,503.79	$ 150,000.00	$ 50,000.00
141 E 72310 212 110 01000 000	Employer Medicare	$ 250.00	$ 250.00	$ 156.25	$ 93.75	$ 1,044.00	$ 794.00
141 E 72310 215 000 00000 000	OPEB-GASB Trust	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ -	$ 150,000.00	$ -
141 E 72310 305 110 01000 000	Audit Services	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72310 308 110 01000 000	Consultants	$ -	$ -	$ -	$ -	$ 4,000.00	$ 4,000.00
141 E 72310 312 110 01000 000	Contracts w Private Agencies	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72310 320 110 01000 000	Dues & Memberships	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	$ 5,000.00	$ 2,000.00
141 E 72310 331 110 01000 000	Legal Services	$ 85,000.00	$ 85,000.00	$ 63,459.84	$ 21,540.16	$ 85,000.00	$ -

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 72310 355 110 01000 000	Travel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72310 499 110 01000 000	Other Supplies & Materials	$ 3,000.00	$ 3,000.00	$ 905.86	$ 2,094.14	$ 3,000.00	$ -
141 E 72310 505 110 01000 000	Judgments	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72310 506 110 01000 000	Liability Insurance	$ 150,000.00	$ 152,547.00	$ 152,547.00	$ -	$ 160,000.00	$ 7,453.00
141 E 72310 508 110 01000 000	Premium on Corporate Surety B	$ 1,000.00	$ 1,000.00	$ 887.00	$ 113.00	$ 1,000.00	$ -
141 E 72310 513 110 01000 000	Workmen's Compensation Insuran	$ 45,000.00	$ 45,000.00	$ 40,278.00	$ 4,722.00	$ 50,000.00	$ 5,000.00
141 E 72310 524 110 01000 000	In-Service/Staff Development	$ 20,000.00	$ 20,000.00	$ 10,537.05	$ 9,462.95	$ 20,000.00	$ -
141 E 72310 599 110 01000 000	Other Charges	$ 25,000.00	$ 22,453.00	$ 15,130.27	$ 6,822.73	$ 30,000.00	$ 7,547.00
141 E 72310 700 000 01000 000	Equipment	$ 10,000.00	$ 10,000.00	$ 1,128.00	$ 7,619.00	$ 5,000.00	$ (5,000.00)
Board of Education		**$ 612,950.00**	**$ 612,950.00**	**$ 508,276.30**	**$ 102,920.70**	**$ 747,988.00**	**$ 135,038.00**
141 E 72320 101 210 01000 000	County Official/Administrative	$ 169,000.00	$ 185,000.00	$ 120,911.36	$ 64,088.64	$ 188,700.00	$ 3,700.00
141 E 72320 117 210 01000 000	Career Ladder	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72320 132 210 01000 000	Material Supervisor(s)	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72320 161 210 01000 000	Secretary(s)	$ 37,675.74	$ 37,675.74	$ 20,111.63	$ 17,564.11	$ 39,000.00	$ 1,324.26
141 E 72320 188 210 01000 000	Bonus Pay	$ 10,000.00	$ 15,000.00	$ -	$ 15,000.00	$ 15,000.00	$ -
141 E 72320 201 210 01000 000	Social Security	$ 13,929.90	$ 14,500.00	$ 6,881.48	$ 7,618.52	$ 16,208.97	$ 1,708.97
141 E 72320 204 210 01000 000	State Retirement	$ 20,220.82	$ 23,500.00	$ 10,077.41	$ 13,422.59	$ 23,529.15	$ 29.15
141 E 72320 206 210 01000 000	Life Insurance	$ 1,200.00	$ 1,200.00	$ 381.30	$ 818.70	$ 1,200.00	$ -
141 E 72320 207 210 01000 000	Medical Insurance	$ 33,500.00	$ 33,500.00	$ 17,465.98	$ 16,034.02	$ 34,505.00	$ 1,005.00
141 E 72320 208 210 01000 000	Dental Insurance	$ 2,200.00	$ 2,200.00	$ 1,067.08	$ 1,132.92	$ 2,266.00	$ 66.00
141 E 72320 212 210 01000 000	Employer Medicare	$ 3,257.80	$ 3,257.80	$ 2,211.14	$ 1,046.66	$ 3,790.81	$ 533.01
141 E 72320 299 210 01000 000	Other Fringe Benefits	$ 18,000.00	$ 19,000.00	$ 15,593.65	$ 3,406.35	$ 18,735.00	$ (265.00)
141 E 72320 312 210 01000 000	Contracts w/ other agencies	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72320 320 210 01000 000	Dues & Memberships	$ 8,000.00	$ 12,681.00	$ 12,681.00	$ -	$ 15,000.00	$ 2,319.00
141 E 72320 348 210 01000 000	Postal Charges	$ 2,500.00	$ 2,500.00	$ 1,510.06	$ 989.94	$ 3,000.00	$ 500.00
141 E 72320 355 210 01000 000	Travel	$ 1,500.00	$ 1,500.00	$ 846.93	$ 653.07	$ 1,500.00	$ -
141 E 72320 399 210 01000 000	Other Contracted Services	$ 12,500.00	$ 4,250.00	$ 2,171.63	$ 578.37	$ 6,000.00	$ 1,750.00
141 E 72320 435 210 01000 000	Office Supplies	$ 3,500.00	$ 3,500.00	$ 1,453.97	$ 1,942.63	$ 3,500.00	$ -
141 E 72320 524 210 01000 000	In-Service/Staff Development	$ 5,000.00	$ 5,000.00	$ 1,094.10	$ 3,905.90	$ 5,000.00	$ -
141 E 72320 599 210 01000 000	Other Charges	$ 10,000.00	$ 14,569.00	$ 11,574.17	$ 2,600.83	$ 25,000.00	$ 10,431.00
141 E 72320 701 210 01000 000	Administration Equipment	$ 5,000.00	$ 4,000.00	$ -	$ 4,000.00	$ 4,000.00	$ -
Superintendent's Office		**$ 356,984.26**	**$ 382,833.54**	**$ 226,032.89**	**$ 154,803.25**	**$ 405,934.93**	**$ 23,101.39**
141 E 72410 104 215 00116 000	Principal(s)	$ 117,513.18	$ 117,513.18	$ 76,835.41	$ 40,677.77	$ 120,000.00	$ 2,486.82
141 E 72410 104 215 02000 000	Principal(s)	$ 59,082.48	$ 59,082.48	$ 38,591.36	$ 20,491.12	$ 62,000.00	$ 2,917.52
141 E 72410 104 215 03000 000	Principal(s)	$ 56,022.48	$ 56,022.48	$ 38,591.19	$ 17,431.29	$ 62,000.00	$ 5,977.52
141 E 72410 117 215 00116 000	Career Ladder	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -
141 E 72410 139 215 00116 000	Assistant Principal(s)	$ 270,215.34	$ 270,215.34	$ 155,893.80	$ 114,321.54	$ 280,000.00	$ 9,784.66
141 E 72410 139 215 02000 000	Assistant Principal(s)	$ 252,490.80	$ 252,490.80	$ 156,687.60	$ 95,803.20	$ 325,000.00	$ 72,509.20
141 E 72410 139 215 03000 000	Assistant Principal(s)	$ 261,372.96	$ 261,372.96	$ 175,153.75	$ 86,219.21	$ 325,000.00	$ 63,627.04
141 E 72410 139 904 00116 000	Assistant Principal(s)	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72410 139 904 02000 000	Assistant Principal(s)	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72410 161 215 00116 000	Secretary(s)	$ 44,975.88	$ 44,975.88	$ 28,085.36	$ 16,890.52	$ 47,000.00	$ 2,024.12

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 72410 161 215 02000 000	Secretary(s)	$ 40,906.08	$ 40,906.08	$ 26,746.27	$ 14,159.81	$ 43,000.00	$ 2,093.92
141 E 72410 161 215 03000 000	Secretary(s)	$ 40,906.08	$ 40,906.08	$ 26,746.27	$ 14,159.81	$ 43,000.00	$ 2,093.92
141 E 72410 162 215 00116 000	Clerical Personnel	$ 29,611.01	$ 29,611.01	$ 19,749.55	$ 9,861.46	$ 32,000.00	$ 2,388.99
141 E 72410 162 215 01000 000	Clerical Personnel	$ 51,642.60	$ 51,642.60	$ 39,349.71	$ 12,292.89	$ 63,000.00	$ 11,357.40
141 E 72410 162 215 02000 000	Clerical Personnel	$ 29,611.01	$ 29,611.01	$ 19,794.58	$ 9,816.43	$ 32,000.00	$ 2,388.99
141 E 72410 162 215 03000 000	Clerical Personnel	$ 25,327.01	$ 25,327.01	$ 14,736.96	$ 10,590.05	$ 65,000.00	$ 39,672.99
141 E 72410 201 215 00116 000	Social Security	$ 28,725.56	$ 28,725.56	$ 16,752.21	$ 11,973.35	$ 29,760.00	$ 1,034.44
141 E 72410 201 215 01000 000	Social Security	$ 3,201.84	$ 3,201.84	$ 2,457.91	$ 743.93	$ 3,906.00	$ 704.16
141 E 72410 201 215 02000 000	Social Security	$ 23,689.60	$ 23,689.60	$ 14,100.42	$ 9,589.18	$ 28,644.00	$ 4,954.40
141 E 72410 201 215 03000 000	Social Security	$ 23,784.97	$ 23,784.97	$ 15,738.50	$ 8,046.47	$ 30,690.00	$ 6,905.03
141 E 72410 201 904 00116 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72410 201 904 02000 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72410 204 215 00116 000	State Retirement	$ 41,698.39	$ 41,698.39	$ 19,018.81	$ 22,679.58	$ 43,200.00	$ 1,501.61
141 E 72410 204 215 01000 000	State Retirement	$ 4,647.83	$ 4,647.83	$ 1,967.54	$ 2,680.29	$ 5,670.00	$ 1,022.17
141 E 72410 204 215 02000 000	State Retirement	$ 34,388.13	$ 34,388.13	$ 15,413.55	$ 18,974.58	$ 41,580.00	$ 7,191.87
141 E 72410 204 215 03000 000	State Retirement	$ 34,526.57	$ 34,526.57	$ 16,569.78	$ 17,956.79	$ 43,560.00	$ 9,033.43
141 E 72410 204 904 00116 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72410 204 904 02000 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72410 206 215 00116 000	Life Insurance	$ 2,000.00	$ 2,000.00	$ 969.22	$ 1,030.78	$ 2,000.00	$ -
141 E 72410 206 215 01000 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 109.20	$ 890.80	$ 1,000.00	$ -
141 E 72410 206 215 02000 000	Life Insurance	$ 2,000.00	$ 2,000.00	$ 768.18	$ 1,231.82	$ 2,000.00	$ -
141 E 72410 206 215 03000 000	Life Insurance	$ 2,000.00	$ 2,000.00	$ 797.94	$ 1,202.06	$ 2,000.00	$ -
141 E 72410 207 215 00116 000	Medical Insurance	$ 50,000.00	$ 50,000.00	$ 23,237.06	$ 26,762.94	$ 55,000.00	$ 5,000.00
141 E 72410 207 215 02000 000	Medical Insurance	$ 50,000.00	$ 50,000.00	$ 26,305.93	$ 23,694.07	$ 70,000.00	$ 20,000.00
141 E 72410 207 215 03000 000	Medical Insurance	$ 35,000.00	$ 35,000.00	$ 4,895.24	$ 30,104.76	$ 70,000.00	$ 35,000.00
141 E 72410 212 215 00116 000	Employer Medicare	$ 6,718.07	$ 6,718.07	$ 3,918.08	$ 2,799.99	$ 6,960.00	$ 241.93
141 E 72410 212 215 01000 000	Employer Medicare	$ 748.82	$ 748.82	$ 574.75	$ 174.07	$ 913.50	$ 164.68
141 E 72410 212 215 02000 000	Employer Medicare	$ 5,540.31	$ 5,540.31	$ 3,297.87	$ 2,242.44	$ 6,699.00	$ 1,158.69
141 E 72410 212 215 03000 000	Employer Medicare	$ 5,562.61	$ 5,562.61	$ 3,680.70	$ 1,881.91	$ 7,177.50	$ 1,614.89
141 E 72410 212 904 00116 000	Employer Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72410 212 904 02000 000	Employer Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72410 312 215 00116 000	Contracts w Private Agencies	$ 2,000.00	$ 2,000.00	$ 625.00	$ 1,375.00	$ 2,000.00	$ -
141 E 72410 312 215 02000 000	Contracts w Private Agencies	$ 7,000.00	$ 7,000.00	$ 4,062.50	$ 2,937.50	$ 7,000.00	$ -
141 E 72410 312 215 03000 000	Contracts w Private Agencies	$ 7,000.00	$ 7,000.00	$ 4,062.50	$ 2,937.50	$ 7,000.00	$ -
141 E 72410 320 215 00116 000	Dues & Memberships	$ 750.00	$ 750.00	$ 738.00	$ 12.00	$ 750.00	$ -
141 E 72410 320 215 02000 000	Dues & Memberships	$ 750.00	$ 750.00	$ 150.00	$ 600.00	$ 750.00	$ -
141 E 72410 320 215 03000 000	Dues & Memberships	$ 750.00	$ 750.00	$ 150.00	$ 600.00	$ 750.00	$ -
141 E 72410 355 215 00116 000	Travel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72410 355 215 02000 000	Travel	$ 10,000.00	$ 10,000.00	$ 752.93	$ 9,247.07	$ 10,000.00	$ -
141 E 72410 355 215 03000 000	Travel	$ 10,000.00	$ 10,000.00	$ 6,278.70	$ 3,650.95	$ 10,000.00	$ -
141 E 72410 399 215 00116 000	Other Contracted Services	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72410 499 000 00000 000	Other Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72410 499 000 00116 000	Other Supplies & Materials	$ 10,000.00	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ 10,000.00	$ -
141 E 72410 499 000 02000 000	Other Supplies & Materials	$ 10,000.00	$ 10,000.00	$ 8,386.47	$ 1,613.53	$ 10,000.00	$ -

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 72410 499 000 03000 000	Other Supplies & Materials	$ 10,000.00	$ 10,000.00	$ 8,181.11	$ 1,818.89	$ 10,000.00	$ -
141 E 72410 524 215 00116 000	In-Service/Staff Development	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -
141 E 72410 524 215 02000 000	In-Service/Staff Development	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -
141 E 72410 524 215 03000 000	In-Service/Staff Development	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 6,000.00	$ 5,000.00
141 E 72410 701 000 02000 000	Administration Equipment	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ -
141 E 72410 701 215 00116 000	Administration Equipment	$ 5,000.00	$ 5,000.00	$ 330.00	$ 4,670.00	$ 5,000.00	$ -
141 E 72410 701 215 03000 000	Administration Equipment	$ 5,000.00	$ 5,000.00	$ 1,928.49	$ 3,071.51	$ 5,000.00	$ -
Principal's Office		**$ 1,722,159.61**	**$ 1,722,159.61**	**$ 1,028,180.40**	**$ 693,908.86**	**$ 2,042,010.00**	**$ 319,850.39**
141 E 72510 105 410 01000 000	Supervisor/Director	$ 100,511.47	$ 100,511.47	$ 65,718.94	$ 34,792.53	$ 111,000.00	$ 10,488.53
141 E 72510 119 410 01000 000	Accountants/Bookkeepers	$ 58,366.44	$ 58,366.44	$ 38,162.45	$ 20,203.99	$ 60,000.00	$ 1,633.56
141 E 72510 122 410 01000 000	Purchasing Personnel	$ -	$ -	$ -	$ -	$ 55,000.00	$ 55,000.00
141 E 72510 201 410 01000 000	Social Security	$ 9,850.43	$ 9,850.43	$ 5,948.74	$ 3,901.69	$ 14,012.00	$ 4,161.57
141 E 72510 204 410 01000 000	State Retirement	$ 7,943.90	$ 7,943.90	$ 5,194.01	$ 2,749.89	$ 11,300.00	$ 3,356.10
141 E 72510 206 410 01000 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 334.04	$ 665.96	$ 1,500.00	$ 500.00
141 E 72510 207 410 01000 000	Medical Insurance	$ 32,000.00	$ 32,000.00	$ 16,571.80	$ 15,428.20	$ 45,000.00	$ 13,000.00
141 E 72510 212 410 01000 000	Employer Medicare	$ 2,303.73	$ 2,303.73	$ 1,391.29	$ 912.44	$ 3,277.00	$ 973.27
141 E 72510 312 410 01000 000	Contracts w Private Agencies	$ 75,000.00	$ 75,000.00	$ 53,150.04	$ 21,849.96	$ 80,000.00	$ 5,000.00
141 E 72510 320 410 01000 000	Dues & Memberships	$ 500.00	$ 500.00	$ 80.00	$ 420.00	$ 500.00	$ -
141 E 72510 355 410 01000 000	Travel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72510 399 410 01000 000	Other Contracted Services	$ 25,838.00	$ 25,838.00	$ 1,749.23	$ 24,088.77	$ 30,000.00	$ 4,162.00
141 E 72510 435 410 01000 000	Office Supplies	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72510 471 410 01000 000	Software	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	$ 10,000.00	$ 5,000.00
141 E 72510 499 410 01000 000	Other Supplies & Materials	$ 2,500.00	$ 2,500.00	$ 452.61	$ 2,016.09	$ 5,000.00	$ 2,500.00
141 E 72510 524 410 01000 000	In-Service/Staff Development	$ 6,000.00	$ 6,000.00	$ 5,105.94	$ 894.06	$ 7,500.00	$ 1,500.00
141 E 72510 599 410 01000 000	Other Charges	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72510 701 410 01000 000	Administration Equipment	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00	$ 2,500.00	$ -
Fiscal Services		**$ 329,313.97**	**$ 329,313.97**	**$ 198,859.09**	**$ 130,423.58**	**$ 436,589.00**	**$ 107,275.03**
141 E 72520 105 510 01000 000	Supervisor/Director	$ 105,880.04	$ 105,880.04	$ 69,294.55	$ 36,585.49	$ 116,000.00	$ 10,119.96
141 E 72520 161 510 01000 000	Secretary(s)	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72520 162 510 01000 000	Clerical Personnel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72520 189 510 01000 000	Other Salaries & Wages	$ 53,060.40	$ 118,005.40	$ 44,095.14	$ 73,910.26	$ 111,000.00	$ (7,005.40)
141 E 72520 201 510 01000 000	Social Security	$ 9,854.31	$ 13,880.90	$ 6,416.48	$ 7,464.42	$ 14,074.00	$ 193.10
141 E 72520 204 510 01000 000	State Retirement	$ 14,304.64	$ 17,551.89	$ 7,464.24	$ 10,087.65	$ 20,430.00	$ 2,878.11
141 E 72520 206 510 01000 000	Life Insurance	$ 1,000.00	$ 1,300.00	$ 360.22	$ 939.78	$ 1,300.00	$ -
141 E 72520 207 510 01000 000	Medical Insurance	$ 35,000.00	$ 35,000.00	$ 17,873.37	$ 17,126.63	$ 40,000.00	$ 5,000.00
141 E 72520 210 510 01000 000	Unemployment Compensation	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ -
141 E 72520 212 510 01000 000	Employer Medicare	$ 2,304.64	$ 3,246.34	$ 1,500.55	$ 1,745.79	$ 3,291.50	$ 45.16
141 E 72520 312 510 01000 000	Contracts w Private Agencies	$ 25,000.00	$ 25,000.00	$ 12,410.30	$ 12,589.70	$ 25,000.00	$ -
141 E 72520 320 510 01000 000	Dues & Memberships	$ 500.00	$ 500.00	$ 500.00	$ -	$ 500.00	$ -
141 E 72520 355 510 01000 000	Travel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72520 399 510 01000 000	Other Contracted Services	$ 5,000.00	$ 5,000.00	$ 645.00	$ 4,355.00	$ 5,000.00	$ -
141 E 72520 411 510 01000 000	Data Processing Supplies	$ -	$ -	$ -	$ -	$ -	$ -

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 72520 435 510 01000 000	Office Supplies	$ 2,500.00	$ 4,480.00	$ 3,515.00	$ 887.05	$ 5,000.00	$ 520.00
141 E 72520 471 510 01000 000	Software	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	$ 18,000.00	$ 13,000.00
141 E 72520 524 510 01000 000	In-Service/Staff Development	$ 6,000.00	$ 6,000.00	$ 5,828.96	$ 171.04	$ 7,500.00	$ 1,500.00
141 E 72520 599 510 01000 000	Other Charges	$ 2,000.00	$ 20.00	$ -	$ 20.00	$ 5,000.00	$ 4,980.00
141 E 72520 701 510 01000 000	Administration Equipment	$ 2,500.00	$ 3,500.00	$ 2,171.71	$ 1,328.29	$ 4,100.00	$ 600.00
Human Resources		**$ 274,904.03**	**$ 349,364.57**	**$ 177,075.52**	**$ 172,211.10**	**$ 381,195.50**	**$ 31,830.93**
							$ -
141 E 72610 105 625 00116 000	Supervisor/Director	$ 57,269.25	$ 57,269.25	$ 35,846.10	$ 21,423.15	$ 60,000.00	$ 2,730.75
141 E 72610 105 625 01000 000	Supervisor/Director	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 105 625 02000 000	Supervisor/Director	$ 57,269.25	$ 32,269.25	$ 19,360.46	$ 12,908.79	$ 32,000.00	$ (269.25)
141 E 72610 105 625 03000 000	Supervisor/Director	$ -	$ 25,000.00	$ 16,596.17	$ 8,403.83	$ 32,000.00	$ 7,000.00
141 E 72610 160 625 00116 000	Guards	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 166 625 01000 000	Custodial Personnel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 166 901 00116 000	Custodians	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 166 902 02000 000	Custodians	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 166 903 00116 000	Custodians	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 166 904 00116 000	Custodial Personnel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 166 904 02000 000	Custodial Personnel	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 189 625 00116 000	Other Salaries & Wages	$ 115,113.85	$ 115,113.85	$ 64,811.62	$ 50,302.23	$ 230,000.00	$ 114,886.15
141 E 72610 189 625 01000 000	Other Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 189 625 02000 000	Other Salaries & Wages	$ 234,514.31	$ 234,514.31	$ 111,701.16	$ 122,813.15	$ 230,000.00	$ (4,514.31)
141 E 72610 189 625 03000 000	Other Salaries & Wages	$ 195,245.82	$ 195,245.82	$ 96,697.82	$ 98,548.00	$ 270,000.00	$ 74,754.18
141 E 72610 201 625 00116 000	Social Security	$ 10,687.75	$ 10,687.75	$ 7,128.08	$ 3,559.67	$ 17,980.00	$ 7,292.25
141 E 72610 201 625 01000 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 201 625 02000 000	Social Security	$ 18,090.58	$ 18,090.58	$ 7,778.87	$ 10,311.71	$ 16,244.00	$ (1,846.58)
141 E 72610 201 625 03000 000	Social Security	$ 12,105.24	$ 12,105.24	$ 6,513.49	$ 5,591.75	$ 18,724.00	$ 6,618.76
141 E 72610 201 901 00116 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 201 902 02000 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 201 903 00116 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 201 904 00116 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 201 904 02000 000	Social Security	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 204 625 00116 000	State Retirement	$ 8,619.16	$ 8,619.16	$ 3,156.19	$ 5,462.97	$ 14,500.00	$ 5,880.84
141 E 72610 204 625 01000 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 204 625 02000 000	State Retirement	$ 14,589.18	$ 14,589.18	$ 5,324.45	$ 9,264.73	$ 13,100.00	$ (1,489.18)
141 E 72610 204 625 03000 000	State Retirement	$ 9,762.29	$ 9,762.29	$ 4,907.44	$ 4,854.85	$ 15,100.00	$ 5,337.71
141 E 72610 204 901 00116 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 204 902 02000 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 204 903 00116 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 204 904 00116 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 204 904 02000 000	State Retirement	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 206 625 00116 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 246.98	$ 753.02	$ 1,000.00	$ -
141 E 72610 206 625 01000 000	Life Insurance	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 206 625 02000 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 285.75	$ 714.25	$ 1,000.00	$ -
141 E 72610 206 625 03000 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 265.89	$ 734.11	$ 1,000.00	$ -

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 72610 207 625 00116 000	Medical Insurance	$ 20,000.00	$ 17,000.00	$ 7,531.05	$ 9,468.95	$ 25,000.00	$ 8,000.00
141 E 72610 207 625 01000 000	Medical Insurance	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 207 625 02000 000	Medical Insurance	$ 20,000.00	$ 20,000.00	$ 10,352.71	$ 9,647.29	$ 25,000.00	$ 5,000.00
141 E 72610 207 625 03000 000	Medical Insurance	$ 20,000.00	$ 20,000.00	$ 17,854.99	$ 2,145.01	$ 25,000.00	$ 5,000.00
141 E 72610 212 625 00116 000	Employer Medicare	$ 2,499.55	$ 2,499.55	$ 1,439.73	$ 1,059.82	$ 4,205.00	$ 1,705.45
141 E 72610 212 625 01000 000	Employer Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 212 625 02000 000	Employer Medicare	$ 4,230.86	$ 4,230.86	$ 1,819.26	$ 2,411.60	$ 3,799.00	$ (431.86)
141 E 72610 212 625 03000 000	Employer Medicare	$ 2,831.06	$ 2,831.06	$ 1,523.26	$ 1,307.80	$ 4,379.00	$ 1,547.94
141 E 72610 212 901 00116 000	Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 212 902 02000 000	Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 212 903 00116 000	Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 212 904 00116 000	Employer Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 212 904 02000 000	Employer Medicare	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 312 625 00116 000	Contracts w Private Agencies	$ 36,000.00	$ 36,000.00	$ 17,001.76	$ 18,998.24	$ 36,000.00	$ -
141 E 72610 312 625 02000 000	Contracts w Private Agencies	$ 36,000.00	$ 35,160.20	$ 10,893.27	$ 24,266.93	$ 36,000.00	$ 839.80
141 E 72610 312 625 03000 000	Contracts w Private Agencies	$ 36,000.00	$ 36,000.00	$ 21,807.94	$ 14,192.06	$ 36,000.00	$ -
141 E 72610 410 625 00116 000	Custodial Supplies	$ 15,000.00	$ 15,000.00	$ 1,308.72	$ 13,691.28	$ 20,000.00	$ 5,000.00
141 E 72610 410 625 01000 000	Custodial Supplies	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 410 625 02000 000	Custodial Supplies	$ 15,000.00	$ 15,000.00	$ 14,062.66	$ 381.64	$ 20,000.00	$ 5,000.00
141 E 72610 410 625 03000 000	Custodial Supplies	$ 15,000.00	$ 18,000.00	$ 13,974.12	$ 2,537.69	$ 20,000.00	$ 2,000.00
141 E 72610 415 625 00116 000	Electricity	$ 125,000.00	$ 125,000.00	$ 50,495.60	$ 74,504.40	$ 180,000.00	$ 55,000.00
141 E 72610 415 625 01000 000	Electricity	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 415 625 02000 000	Electricity	$ 147,125.73	$ 147,125.73	$ 139,581.99	$ 7,543.74	$ 200,000.00	$ 52,874.27
141 E 72610 415 625 03000 000	Electricity	$ 120,000.00	$ 120,000.00	$ 59,469.08	$ 60,530.92	$ 200,000.00	$ 80,000.00
141 E 72610 499 625 00116 000	Other Supplies & Materials	$ 6,000.00	$ 6,000.00	$ 5,057.75	$ 942.25	$ 10,000.00	$ 4,000.00
141 E 72610 499 625 01000 000	Other Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 499 625 02000 000	Other Supplies & Materials	$ 6,000.00	$ 6,143.05	$ 6,143.05	$ -	$ 10,000.00	$ 3,856.95
141 E 72610 499 625 03000 000	Other Supplies & Materials	$ 6,000.00	$ 6,733.09	$ 6,733.09	$ -	$ 10,000.00	$ 3,266.91
141 E 72610 499 901 00116 000	Other Supplies	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 499 902 02000 000	Other Supplies	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 499 904 00116 000	Other Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 499 904 02000 000	Other Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72610 720 625 01000 000	Plant Operation Equipment	$ 10,000.00	$ 9,963.66	$ 2,433.67	$ 5,264.99	$ 10,000.00	$ 36.34
Operation of Plant		**$ 1,378,953.88**	**$ 1,378,953.88**	**$ 770,104.17**	**$ 604,540.82**	**$ 1,828,031.00**	**$ 449,077.12**
							$ -
141 E 72620 105 630 01000 000	Supervisor/Director	$ 64,945.44	$ 64,945.44	$ 42,463.96	$ 22,481.48	$ 68,000.00	$ 3,054.56
141 E 72620 161 630 01000 000	Secretary(s)	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72620 167 630 01000 000	Maintenance Personnel	$ -	$ -	$ -	$ -	$ 57,000.00	$ 57,000.00
141 E 72620 189 630 01000 000	Other Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72620 201 630 01000 000	Social Security	$ 4,026.62	$ 4,026.62	$ 2,487.38	$ 1,539.24	$ 7,750.00	$ 3,723.38
141 E 72620 204 630 01000 000	State Retirement	$ 5,845.09	$ 5,845.09	$ 2,123.13	$ 3,721.96	$ 6,250.00	$ 404.91
141 E 72620 206 630 01000 000	Life Insurance	$ 1,000.00	$ 1,000.00	$ 136.50	$ 863.50	$ 1,000.00	$ -
141 E 72620 207 630 01000 000	Medical Insurance	$ 20,000.00	$ 20,000.00	$ 4,895.24	$ 15,104.76	$ 40,000.00	$ 20,000.00
141 E 72620 212 630 01000 000	Employer Medicare	$ 1,500.00	$ 1,500.00	$ 581.72	$ 918.28	$ 1,812.50	$ 312.50

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
141 E 72620 335 630 00116 000	Maint & Repair - Building	$ 25,000.00	$ 23,442.26	$ 22,629.48	$ 812.78	$ 30,000.00	$ 6,557.74
141 E 72620 335 630 01000 000	Maint & Repair - Building	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72620 335 630 02000 000	Maint & Repair - Building	$ 25,000.00	$ 27,449.70	$ 27,449.70	$ -	$ 30,000.00	$ 2,550.30
141 E 72620 335 630 03000 000	Maint & Repair - Building	$ 10,000.00	$ 10,490.00	$ 10,430.30	$ 59.70	$ 10,000.00	$ (490.00)
141 E 72620 336 630 00116 000	Maint & Repair - Equipment	$ 2,500.00	$ 2,357.86	$ 1,331.27	$ 1,026.59	$ 5,000.00	$ 2,642.14
141 E 72620 336 630 01000 000	Maint & Repair - Equipment	$ 500.00	$ -	$ -	$ -	$ -	$ -
141 E 72620 336 630 02000 000	Maint & Repair - Equipment	$ 2,500.00	$ 3,000.00	$ 2,646.15	$ 353.85	$ 5,000.00	$ 2,000.00
141 E 72620 336 630 03000 000	Maint & Repair - Equipment	$ 2,500.00	$ 2,500.00	$ 2,088.44	$ 411.56	$ 5,000.00	$ 2,500.00
141 E 72620 399 630 00116 000	Other Contracted Services	$ 30,000.00	$ 29,361.10	$ 14,535.80	$ 14,825.30	$ 30,000.00	$ 638.90
141 E 72620 399 630 01000 000	Other Contracted Services	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72620 399 630 02000 000	Other Contracted Services	$ 90,000.00	$ 198,181.38	$ 112,984.89	$ 85,196.49	$ 155,000.00	$ (43,181.38)
141 E 72620 399 630 03000 000	Other Contracted Services	$ 90,000.00	$ 191,785.63	$ 97,792.05	$ 90,135.78	$ 155,000.00	$ (36,785.63)
141 E 72620 499 630 00116 000	Other Supplies & Materials	$ 8,000.00	$ 14,642.14	$ 13,414.69	$ 1,227.45	$ 10,000.00	$ (4,642.14)
141 E 72620 499 630 01000 000	Other Supplies & Materials	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72620 499 630 02000 000	Other Supplies & Materials	$ 8,000.00	$ 10,247.40	$ 9,630.40	$ 617.00	$ 10,000.00	$ (247.40)
141 E 72620 499 630 03000 000	Other Supplies & Materials	$ 8,000.00	$ 10,000.00	$ 8,976.74	$ 1,023.26	$ 10,000.00	$ -
141 E 72620 511 630 01000 000	Vehicle and Equip Insurance	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00	$ -	$ (5,000.00)
141 E 72620 717 630 00116 000	Maintenance Equipment	$ 1,500.00	$ 1,500.00	$ 819.98	$ 680.02	$ 2,500.00	$ 1,000.00
141 E 72620 717 630 01000 000	Maintenance Equipment	$ -	$ -	$ -	$ -	$ -	$ -
141 E 72620 717 630 02000 000	Maintenance Equipment	$ 1,500.00	$ 1,397.93	$ 757.79	$ 640.14	$ 2,500.00	$ 1,102.07
141 E 72620 717 630 03000 000	Maintenance Equipment	$ 1,500.00	$ 1,500.00	$ 176.87	$ 1,323.13	$ 2,500.00	$ 1,000.00
Maintenance of Plant		**$ 408,817.15**	**$ 630,172.55**	**$ 378,352.48**	**$ 247,962.27**	**$ 644,312.50**	**$ 14,139.95**
							$ -
141 E 72710 312 635 01000 000	Contract w Other School Systems	$ -	$ -	$ -	$ -	$ 150,000.00	$ 150,000.00
141 E 72710 312 635 01000 000	Contracts w Private Agencies	$ 650,000.00	$ 649,000.00	$ 513,510.95	$ 135,489.05	$ 750,000.00	$ 101,000.00
141 E 72710 729 635 01000 000	Transportation Equipment	$ -	$ 1,000.00	$ (306.00)	$ 1,306.00	$ 2,500.00	$ 1,500.00
Transportation		**$ 650,000.00**	**$ 650,000.00**	**$ 513,204.95**	**$ 136,795.05**	**$ 902,500.00**	**$ 252,500.00**
							$ -
141 E 76100 304 810 01000 000	Architects	$ -	$ -	$ -	$ -	$ -	$ -
141 E 76100 308 810 01000 000	Consultants	$ 44,400.00	$ 44,400.00	$ 25,900.00	$ 18,500.00	$ -	$ (44,400.00)
141 E 76100 790 810 01000 000	Other Equipment	$ 120,000.00	$ 120,000.00	$ -	$ 84,354.00	$ -	$ (120,000.00)
Other Capital Outlay		**$ 164,400.00**	**$ 164,400.00**	**$ 25,900.00**	**$ 102,854.00**	**$ -**	**$ (164,400.00)**
							$ -
141 E 99100 590 000 00000 000	Transfers to Other Funds	$ 3,663,790.00	$ 3,663,790.00	$ -	$ 3,663,790.00	$ -	$ (3,663,790.00)
Other Financing Uses		**$ 3,663,790.00**	**$ 3,663,790.00**	**$ -**	**$ 3,663,790.00**	**$ -**	**$ (3,663,790.00)**
							$ -
Total 141 Expenditures		**$ 28,665,495.14**	**$ 29,476,097.46**	**$ 14,833,875.09**	**$ 14,559,896.40**	**$ 31,416,935.19**	**$ 1,940,837.73**
							$ -
Fund 141 Net		**$ (3,663,790.42)**	**$ (4,094,389.46)**	**$ 398,873.09**	**$ (4,410,936.58)**	**$ (1,228,286.80)**	**$ 2,866,102.66**

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
Fund 142 - Federal Programs							
Revenues:							
142 R 47141 000 000 00000 100	Title I - A	$ 327,627.16	$ 267,466.88	$ 107,296.10	$ 160,170.78	$ 267,466.88	$ -
142 R 47143 000 000 00000 900	IDEA	$ 421,972.81	$ 392,069.38	$ 146,229.60	$ 245,839.78	$ 392,069.38	$ -
142 R 47145 000 000 00000 910	IDEA Preschool	$ 12,681.85	$ 12,573.26	$ -	$ 12,573.26	$ 12,573.26	$ -
142 R 47147 000 000 00000 410	Title IV	$ 25,387.30	$ 29,601.46	$ 10,087.29	$ 19,514.17	$ 29,601.46	$ -
142 R 47189 000 000 00000 200	Title II	$ 71,404.07	$ 47,584.17	$ 16,238.44	$ 31,345.73	$ 47,584.17	$ -
142 R 47310 000 000 00000 951	Innovative School Models	$ -	$ 465,910.19	$ -	$ 465,910.19	$ 465,910.19	$ -
142 R 47402 000 000 00000 909	ARP IDEA	$ 75,000.00	$ 1,742.43	$ 1,742.43	$ -	$ -	$ (1,742.43)
142 R 47590 000 000 00000 949	Resilient School Communities G	$ -	$ 6,507.04	$ -	$ 6,507.04	$ -	$ (6,507.04)
142 R 47592 000 000 00000 330	Title III	$ 14,916.85	$ 16,753.87	$ 4,829.84	$ 11,924.03	$ 16,753.87	$ -
Total 142 Revenues		**$ 948,990.04**	**$ 1,240,208.68**	**$ 286,423.70**	**$ 953,784.98**	**$ 1,231,959.21**	**$ (8,249.47)**
Expenditures:							
142 E 71100 116 000 00116 100	Teachers	$ 52,095.00	$ 54,315.00	$ 31,335.60	$ 22,979.40	$ 54,315.00	$ -
142 E 71100 116 000 02000 100	Teachers	$ 64,423.00	$ 67,583.00	$ 38,990.25	$ 28,592.75	$ 67,583.00	$ -
142 E 71100 201 000 00116 100	Social Security	$ 3,230.00	$ 3,368.00	$ 1,882.09	$ 1,485.91	$ 3,368.00	$ -
142 E 71100 201 000 02000 100	Social Security	$ 3,995.00	$ 4,191.00	$ 2,042.20	$ 2,148.80	$ 4,191.00	$ -
142 E 71100 204 000 00116 100	State Retirement	$ 4,100.00	$ 4,319.00	$ 2,494.42	$ 1,824.58	$ 4,319.00	$ -
142 E 71100 204 000 02000 100	State Retirement	$ 5,599.00	$ 4,603.00	$ 2,562.13	$ 2,040.87	$ 4,603.00	$ -
142 E 71100 206 000 00116 100	Life Insurance	$ 208.00	$ 220.00	$ 115.50	$ 104.50	$ 220.00	$ -
142 E 71100 206 000 02000 100	Life Insurance	$ 260.00	$ 285.00	$ 143.92	$ 141.08	$ 285.00	$ -
142 E 71100 207 000 02000 100	Medical Insurance	$ 17,042.00	$ 17,042.00	$ 11,929.12	$ 5,112.88	$ 17,042.00	$ -
142 E 71100 212 000 00116 100	Employer Medicare	$ 756.00	$ 788.00	$ 440.12	$ 347.88	$ 788.00	$ -
142 E 71100 212 000 02000 100	Employer Medicare	$ 935.00	$ 980.00	$ 477.65	$ 502.35	$ 980.00	$ -
142 E 71100 429 000 00116 100	Instructional Supplies & Mater	$ 9,508.98	$ 1,965.00	$ -	$ 1,965.00	$ 1,965.00	$ -
142 E 71100 429 000 00116 330	Instructional Supplies & Mater	$ 5,692.41	$ 5,561.23	$ 2,100.92	$ 3,460.31	$ 5,561.23	$ -
142 E 71100 429 000 00116 410	Instructional Supplies & Mater	$ 3,000.00	$ 5,622.00	$ -	$ 5,622.00	$ 5,622.00	$ -
142 E 71100 429 000 02000 100	Instructional Supplies & Mater	$ 44,867.14	$ 17,040.00	$ 17,040.00	$ -	$ 17,040.00	$ -
142 E 71100 429 000 02000 330	Instructional Supplies & Mater	$ 3,794.94	$ 5,343.14	$ 2,785.23	$ 2,557.91	$ 5,343.14	$ -
142 E 71100 429 000 02000 410	Instructional Supplies & Mater	$ 2,400.00	$ 2,149.00	$ 795.00	$ 1,354.00	$ 2,149.00	$ -
142 E 71100 429 000 02000 951	Instructional Supplies & Mater	$ -	$ 5,925.00	$ 2,708.00	$ 3,217.00	$ 5,925.00	$ -
142 E 71100 429 000 03000 100	Instructional Supplies & Mater	$ 4,779.15	$ 6,960.00	$ 5,698.60	$ 1,261.40	$ 6,960.00	$ -
142 E 71100 429 000 03000 410	Instructional Supplies & Mater	$ 600.00	$ 878.00	$ -	$ 878.00	$ 878.00	$ -
142 E 71100 429 000 99999 100	Instructional Supplies & Mater	$ 5,283.92	$ 5,599.59	$ 1,187.29	$ 3,124.43	$ 5,599.59	$ -
142 E 71100 499 000 03000 410	Other Supplies & Materials	$ -	$ 1,500.00	$ 840.30	$ 659.70	$ 1,500.00	$ -
142 E 71100 722 000 00116 100	Reg Inst Equipment	$ 25,456.00	$ 1,900.62	$ -	$ 100.62	$ 1,900.62	$ -
142 E 71100 722 000 00116 330	Reg Inst Equipment	$ -	$ 920.00	$ 918.16	$ 1.84	$ 920.00	$ -
142 E 71100 722 000 00116 410	Reg Inst Equipment	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -
142 E 71100 722 000 02000 100	Reg Inst Equipment	$ 5,400.00	$ 11,006.19	$ -	$ 1,266.19	$ 11,006.19	$ -
142 E 71100 722 000 02000 410	Reg Inst Equipment	$ 2,000.00	$ 1,600.00	$ -	$ 1,600.00	$ 1,600.00	$ -
142 E 71100 722 000 03000 100	Reg Inst Equipment	$ 2,600.00	$ 4,495.48	$ -	$ 4,495.48	$ 4,495.48	$ -
142 E 71100 722 000 03000 410	Reg Inst Equipment	$ 3,431.40	$ 3,400.00	$ 2,850.00	$ 550.00	$ 3,400.00	$ -
142 E 71200 116 000 00000 909	Teachers	$ 500.00	$ -	$ -	$ -	$ -	$ -

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
142 E 71200 116 000 00116 900	Teachers	$ 48,971.00	$ 51,464.00	$ 29,690.70	$ 21,773.30	$ 51,464.00	$ -
142 E 71200 171 000 00116 900	Speech Pathologist	$ 59,031.00	$ 61,484.00	$ 35,471.55	$ 26,012.45	$ 61,484.00	$ -
142 E 71200 171 000 02000 900	Speech Pathologist	$ 54,741.00	$ 57,457.00	$ 33,148.20	$ 24,308.80	$ 57,457.00	$ -
142 E 71200 201 000 00000 909	Social Security	$ 28.39	$ -	$ -	$ -	$ -	$ -
142 E 71200 201 000 00116 900	Social Security	$ 6,696.12	$ 7,002.78	$ 3,540.64	$ 3,462.14	$ 7,002.78	$ -
142 E 71200 201 000 02000 900	Social Security	$ 3,393.95	$ 3,562.33	$ 1,962.78	$ 1,599.55	$ 3,562.33	$ -
142 E 71200 204 000 00000 909	State Retirement	$ 41.84	$ -	$ -	$ -	$ -	$ -
142 E 71200 204 000 00116 900	State Retirement	$ 8,499.76	$ 8,979.37	$ 5,187.04	$ 3,792.33	$ 8,979.37	$ -
142 E 71200 204 000 02000 900	State Retirement	$ 4,308.12	$ 4,567.83	$ 2,638.56	$ 1,929.27	$ 4,567.83	$ -
142 E 71200 206 000 00116 900	Life Insurance	$ 553.40	$ 607.40	$ 240.52	$ 366.88	$ 607.40	$ -
142 E 71200 206 000 02000 900	Life Insurance	$ 210.00	$ 223.60	$ 122.92	$ 100.68	$ 223.60	$ -
142 E 71200 207 000 00116 900	Medical Insurance	$ 24,034.80	$ 24,034.80	$ 16,824.36	$ 7,210.44	$ 24,034.80	$ -
142 E 71200 207 000 02000 900	Medical Insurance	$ 6,993.20	$ 6,993.20	$ 4,895.24	$ 2,097.96	$ 6,993.20	$ -
142 E 71200 212 000 00000 909	Employer Medicare	$ 6.64	$ -	$ -	$ -	$ -	$ -
142 E 71200 212 000 00116 900	Employer Medicare	$ 1,566.03	$ 1,637.75	$ 827.98	$ 809.77	$ 1,637.75	$ -
142 E 71200 212 000 02000 900	Employer Medicare	$ 793.74	$ 833.13	$ 459.10	$ 374.03	$ 833.13	$ -
142 E 71200 429 000 00000 909	Instructional Supplies & Mater	$ 27,271.79	$ 1,742.43	$ 1,742.43	$ -	$ -	$ (1,742.43)
142 E 71200 429 000 00116 900	Instructional Supplies & Mater	$ 10,200.00	$ 3,500.00	$ 581.97	$ 2,918.03	$ 3,500.00	$ -
142 E 71200 429 000 00116 910	Instructional Supplies & Mater	$ 3,681.85	$ 4,373.26	$ 3,726.00	$ 647.26	$ 4,373.26	$ -
142 E 71200 429 000 02000 900	Instructional Supplies & Mater	$ 6,800.00	$ 3,500.00	$ 1,077.02	$ 2,422.98	$ 3,500.00	$ -
142 E 71200 499 000 00000 909	Other Supplies & Materials	$ 4,000.00	$ -	$ -	$ -	$ -	$ -
142 E 71200 499 000 00116 900	Other Supplies & Materials	$ 1,200.00	$ 1,500.00	$ 921.01	$ 578.99	$ 1,500.00	$ -
142 E 71200 499 000 02000 900	Other Supplies & Materials	$ 800.00	$ 500.00	$ 289.26	$ 210.74	$ 500.00	$ -
142 E 71200 725 000 00000 909	Special Education Equipment	$ 2,360.36	$ -	$ -	$ -	$ -	$ -
142 E 71200 725 000 00116 900	Special Education Equipment	$ 6,891.64	$ 1,000.00	$ 371.70	$ 38.76	$ 1,000.00	$ -
142 E 71200 725 000 00116 910	Special Education Equipment	$ 6,000.00	$ 8,000.00	$ -	$ 8,000.00	$ 8,000.00	$ -
142 E 71200 725 000 02000 900	Special Education Equipment	$ 4,594.43	$ 2,000.00	$ 371.70	$ 1,038.76	$ 2,000.00	$ -
142 E 71300 429 000 03000 951	Instructional Supplies & Mater	$ -	$ 92,583.00	$ 6,224.91	$ 84,551.45	$ 117,583.00	$ 25,000.00
142 E 71300 471 000 03000 951	Software	$ -	$ 4,000.00	$ -	$ 4,000.00	$ 4,000.00	$ -
142 E 71300 499 000 03000 951	Evaluation and Testing	$ -	$ 320.00	$ 256.00	$ 64.00	$ 320.00	$ -
142 E 71300 599 000 03000 951	Other Charges	$ -	$ 99,126.88	$ -	$ 99,126.88	$ 49,126.88	$ (50,000.00)
142 E 71300 730 000 03000 951	Vocational Equipment	$ -	$ 251,455.31	$ 92,992.73	$ 148,629.80	$ 276,455.31	$ 25,000.00
142 E 72130 189 000 00116 330	Other Salaries & Wages	$ 500.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
142 E 72130 189 000 01000 100	Other Salaries & Wages	$ 38,836.00	$ 39,620.00	$ 25,950.00	$ 13,670.00	$ 39,620.00	$ -
142 E 72130 189 000 01000 949	Other Salaries & Wages	$ -	$ -	$ -	$ -	$ -	$ -
142 E 72130 189 000 02000 330	Other Salaries & Wages	$ 500.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
142 E 72130 201 000 00116 330	Social Security	$ 31.00	$ 31.00	$ -	$ 31.00	$ 31.00	$ -
142 E 72130 201 000 01000 100	Social Security	$ 2,408.00	$ 2,457.00	$ 1,610.62	$ 846.38	$ 2,457.00	$ -
142 E 72130 201 000 02000 330	Social Security	$ 31.00	$ 31.00	$ -	$ 31.00	$ 31.00	$ -
142 E 72130 204 000 00116 330	State Retirement	$ 51.50	$ 51.50	$ -	$ 51.50	$ 51.50	$ -
142 E 72130 204 000 01000 100	State Retirement	$ 2,000.00	$ 1,981.00	$ 1,297.51	$ 683.49	$ 1,981.00	$ -
142 E 72130 204 000 02000 330	State Retirement	$ 51.50	$ 51.50	$ -	$ 51.50	$ 51.50	$ -
142 E 72130 206 000 01000 100	Life Insurance	$ 208.00	$ 173.00	$ 92.40	$ 80.60	$ 173.00	$ -
142 E 72130 212 000 00116 330	Employer Medicare	$ 7.25	$ 7.25	$ -	$ 7.25	$ 7.25	$ -

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
142 E 72130 212 000 01000 100	Employer Medicare	$ 564.00	$ 575.00	$ 376.67	$ 198.33	$ 575.00	$ -
142 E 72130 212 000 02000 330	Employer Medicare	$ 7.25	$ 7.25	$ -	$ 7.25	$ 7.25	$ -
142 E 72130 399 000 00116 410	Other Contracted Services	$ 925.00	$ 1,150.00	$ 1,150.00	$ -	$ 1,150.00	$ -
142 E 72130 399 000 02000 100	Other Contracted Services	$ -	$ 3,750.00	$ 3,750.00	$ -	$ 3,750.00	$ -
142 E 72130 399 000 02000 410	Other Student Support	$ 925.00	$ 1,150.00	$ 1,150.00	$ -	$ 1,150.00	$ -
142 E 72130 499 000 00116 100	Other Supplies & Materials	$ 1,000.00	$ 1,750.00	$ 225.00	$ 1,525.00	$ 1,750.00	$ -
142 E 72130 499 000 00116 330	Other Supplies & Materials	$ 250.00	$ 250.00	$ -	$ 250.00	$ 250.00	$ -
142 E 72130 499 000 00116 410	Other Supplies & Materials	$ 750.00	$ 475.00	$ 350.00	$ 125.00	$ 475.00	$ -
142 E 72130 499 000 02000 100	Other Supplies & Materials	$ 1,625.00	$ 750.00	$ -	$ 750.00	$ 750.00	$ -
142 E 72130 499 000 02000 410	Other Supplies & Materials	$ 600.00	$ 675.00	$ 550.00	$ 125.00	$ 675.00	$ -
142 E 72130 499 000 03000 100	Other Supplies & Materials	$ 325.00	$ 750.00	$ -	$ 750.00	$ 750.00	$ -
142 E 72130 499 000 03000 410	Other Supplies & Materials	$ 150.00	$ 400.00	$ 150.00	$ 250.00	$ 400.00	$ -
142 E 72210 189 000 00116 200	Other Salaries & Wages	$ 7,500.00	$ 7,500.00	$ -	$ 7,500.00	$ 7,500.00	$ -
142 E 72210 189 000 02000 200	Other Salaries & Wages	$ 7,500.00	$ 6,000.00	$ -	$ 6,000.00	$ 6,000.00	$ -
142 E 72210 189 000 03000 200	Other Salaries & Wages	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00	$ 1,500.00	$ -
142 E 72210 201 000 00116 200	Social Security	$ 465.00	$ 465.00	$ -	$ 465.00	$ 465.00	$ -
142 E 72210 201 000 02000 200	Social Security	$ 465.00	$ 372.00	$ -	$ 372.00	$ 372.00	$ -
142 E 72210 201 000 03000 200	Social Security	$ 93.00	$ 93.00	$ -	$ 93.00	$ 93.00	$ -
142 E 72210 204 000 00116 200	State Retirement	$ 772.50	$ 675.00	$ -	$ 675.00	$ 675.00	$ -
142 E 72210 204 000 02000 200	State Retirement	$ 772.50	$ 540.00	$ -	$ 540.00	$ 540.00	$ -
142 E 72210 204 000 03000 200	State Retirement	$ 154.50	$ 135.00	$ -	$ 135.00	$ 135.00	$ -
142 E 72210 212 000 00116 200	Employer Medicare	$ 108.75	$ 108.75	$ -	$ 108.75	$ 108.75	$ -
142 E 72210 212 000 02000 200	Employer Medicare	$ 108.75	$ 87.00	$ -	$ 87.00	$ 87.00	$ -
142 E 72210 212 000 03000 200	Employer Medicare	$ 21.75	$ 21.75	$ -	$ 21.75	$ 21.75	$ -
142 E 72210 399 000 00116 100	Other Contracted Services	$ 3,306.25	$ -	$ -	$ -	$ -	$ -
142 E 72210 399 000 02000 100	Other Contracted Services	$ 2,645.00	$ -	$ -	$ -	$ -	$ -
142 E 72210 399 000 03000 100	Other Contracted Services	$ 661.25	$ -	$ -	$ -	$ -	$ -
142 E 72210 499 000 00116 200	Other Supplies & Materials	$ -	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
142 E 72210 499 000 01000 949	Other Supplies & Materials	$ -	$ 6,507.04	$ 6,507.04	$ -	$ -	$ (6,507.04)
142 E 72210 499 000 02000 200	Other Supplies & Materials	$ -	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
142 E 72210 524 000 00116 100	In-Service/Staff Development	$ 12,090.87	$ 1,000.00	$ -	$ 1,000.00	$ 1,000.00	$ -
142 E 72210 524 000 00116 200	In-Service/Staff Development	$ 25,971.16	$ 14,543.33	$ 9,829.23	$ 4,714.10	$ 14,543.33	$ -
142 E 72210 524 000 00116 330	In-Service/Staff Development	$ 2,400.00	$ 1,800.00	$ 292.50	$ 1,507.50	$ 1,800.00	$ -
142 E 72210 524 000 02000 100	In-Service/Staff Development	$ 9,662.54	$ 5,680.00	$ 4,004.46	$ 1,675.54	$ 5,680.00	$ -
142 E 72210 524 000 02000 200	In-Service/Staff Development	$ 25,971.16	$ 14,543.34	$ 11,014.79	$ 3,528.55	$ 14,543.34	$ -
142 E 72210 524 000 02000 330	In-Service/Staff Development	$ 1,600.00	$ 1,700.00	$ 487.50	$ 1,212.50	$ 1,700.00	$ -
142 E 72210 524 000 03000 100	In-Service/Staff Development	$ 1,757.06	$ 2,320.00	$ 1,281.38	$ 1,038.62	$ 2,320.00	$ -
142 E 72220 131 000 01000 900	Medical Personnel	$ 74,559.00	$ 80,757.00	$ 46,590.60	$ 34,166.40	$ 80,757.00	$ -
142 E 72220 189 000 01000 900	Other Salaries & Wages	$ 10,101.28	$ 10,203.30	$ 6,471.35	$ 3,731.95	$ 10,203.30	$ -
142 E 72220 196 000 00000 909	In-Service Training	$ 250.00	$ -	$ -	$ -	$ -	$ -
142 E 72220 201 000 00000 909	Social Security	$ 15.60	$ -	$ -	$ -	$ -	$ -
142 E 72220 201 000 01000 900	Social Security	$ 5,248.94	$ 5,639.54	$ 2,864.30	$ 2,775.24	$ 5,639.54	$ -
142 E 72220 204 000 00000 909	State Retirement	$ 21.73	$ -	$ -	$ -	$ -	$ -
142 E 72220 204 000 01000 900	State Retirement	$ 6,628.09	$ 7,154.02	$ 4,171.14	$ 2,982.88	$ 7,154.02	$ -

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
142 E 72220 206 000 01000 900	Life Insurance	$ 388.14	$ 393.00	$ 178.08	$ 214.92	$ 393.00	$ -
142 E 72220 207 000 01000 900	Medical Insurance	$ 17,041.60	$ 17,041.60	$ 11,929.12	$ 5,112.48	$ 17,041.60	$ -
142 E 72220 212 000 00000 909	Employer Medicare	$ 3.65	$ -	$ -	$ -	$ -	$ -
142 E 72220 212 000 01000 900	Employer Medicare	$ 1,227.57	$ 1,318.92	$ 669.91	$ 649.01	$ 1,318.92	$ -
142 E 72220 312 000 01000 900	Contracts w Private Agencies	$ 20,000.00	$ 10,214.81	$ 5,051.38	$ 5,163.43	$ 10,214.81	$ -
142 E 72220 322 000 00000 909	Evaluation & Testing	$ 3,500.00	$ -	$ -	$ -	$ -	$ -
142 E 72220 322 000 01000 900	Evaluation & Testing	$ -	$ 1,500.00	$ 370.34	$ 322.64	$ 1,500.00	$ -
142 E 72220 499 000 00000 909	Other Supplies & Materials	$ 4,000.00	$ -	$ -	$ -	$ -	$ -
142 E 72220 499 000 00116 900	Other Supplies & Materials	$ 2,500.00	$ 600.00	$ 426.68	$ 173.32	$ 600.00	$ -
142 E 72220 499 000 02000 900	Other Supplies & Materials	$ 5,000.00	$ 400.00	$ -	$ 400.00	$ 400.00	$ -
142 E 72220 524 000 00000 909	In-Service/Staff Development	$ 33,000.00	$ -	$ -	$ -	$ -	$ -
142 E 72220 524 000 00116 900	In-Service/Staff Development	$ 15,000.00	$ 6,000.00	$ 1,732.54	$ 4,267.46	$ 6,000.00	$ -
142 E 72220 524 000 00116 910	In-Service/Staff Development	$ 3,000.00	$ 200.00	$ -	$ 200.00	$ 200.00	$ -
142 E 72220 524 000 02000 900	In-Service/Staff Development	$ 10,000.00	$ 6,000.00	$ 4,553.67	$ 1,446.33	$ 6,000.00	$ -
142 E 72220 790 000 00116 900	Other Equipment	$ 2,500.00	$ 1,500.00	$ 250.00	$ 1,250.00	$ 1,500.00	$ -
142 E 72220 790 000 02000 900	Other Equipment	$ 1,500.00	$ 2,500.00	$ 439.99	$ 2,060.01	$ 2,500.00	$ -
142 E 72230 524 000 03000 951	In-Service/Staff Development	$ -	$ 5,000.00	$ -	$ 5,000.00	$ 5,000.00	$ -
142 E 72250 524 000 00116 410	In-Service/Staff Development	$ 4,802.95	$ 4,801.23	$ 3,619.37	$ 1,181.86	$ 4,801.23	$ -
142 E 72250 524 000 02000 410	In-Service/Staff Development	$ 4,802.95	$ 4,801.23	$ 2,737.71	$ 2,063.52	$ 4,801.23	$ -
142 E 72620 335 000 03000 951	Maint & Repair-Building	$ -	$ 3,500.00	$ 105.99	$ 3,394.01	$ 3,500.00	$ -
142 E 72620 336 000 03000 951	Maint & Repair-Equipment	$ -	$ 4,000.00	$ -	$ 4,000.00	$ 4,000.00	$ -
Total 142 Expenditures		**$ 948,990.04**	**$ 1,240,208.68**	**$ 535,132.09**	**$ 678,623.20**	**$ 1,231,959.21**	**$ (8,249.47)**
Fund 142 Net		**$ -**	**$ -**	**$ (248,708.39)**	**$ 275,161.78**	**$ -**	**$ -**

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
Fund 143 - School Nutrition							
Revenues:							
143 R 43521 000 000 00116 000	Lunch Payment Child	$ 95,000.00	$ 95,000.00	$ 75,302.00	$ 19,698.00	$ 111,217.50	$ 16,217.50
143 R 43521 000 000 02000 000	Lunch Payment Child	$ 85,000.00	$ 85,000.00	$ 78,806.90	$ 6,193.10	$ 90,000.00	$ 5,000.00
143 R 43521 000 000 03000 000	Lunch Payment-Child	$ 55,000.00	$ 55,000.00	$ 30,646.30	$ 24,353.70	$ 112,452.50	$ 57,452.50
143 R 43522 000 000 00116 000	Lunch Payment Adult	$ 5,000.00	$ 5,000.00	$ 2,492.00	$ 2,508.00	$ 5,000.00	$ -
143 R 43522 000 000 02000 000	Lunch Payment Adult	$ 5,000.00	$ 5,000.00	$ 5,261.00	$ (261.00)	$ 7,000.00	$ 2,000.00
143 R 43522 000 000 03000 000	Lunch Payment-Adult	$ 5,000.00	$ 5,000.00	$ 461.00	$ 4,539.00	$ 7,000.00	$ 2,000.00
143 R 43523 000 000 00116 000	Breakfast Income	$ 15,000.00	$ 15,000.00	$ 8,385.70	$ 6,614.30	$ 18,982.50	$ 3,982.50
143 R 43523 000 000 02000 000	Breakfast Income	$ 7,000.00	$ 7,000.00	$ 2,318.20	$ 4,681.80	$ 15,000.00	$ 8,000.00
143 R 43523 000 000 03000 000	Breakfast Income	$ 15,000.00	$ 15,000.00	$ 6,028.85	$ 8,971.15	$ 59,185.00	$ 44,185.00
143 R 43525 000 000 00116 000	A La Carte Sales	$ 25,000.00	$ 25,000.00	$ 19,435.85	$ 5,564.15	$ 30,000.00	$ 5,000.00
143 R 43525 000 000 02000 000	A La Carte Sales	$ 45,000.00	$ 45,000.00	$ 55,555.10	$ (10,555.10)	$ 60,000.00	$ 15,000.00
143 R 43525 000 000 03000 000	A La Carte Sales	$ 25,000.00	$ 25,000.00	$ 20,038.15	$ 4,961.85	$ 40,000.00	$ 15,000.00
143 R 44170 000 000 00000 000	Miscellaneous Refunds	$ -	$ -	$ 146.00	$ (146.00)	$ -	$ -
143 R 47111 000 000 00000 000	USDA School Lunch Program	$ 205,700.00	$ 205,700.00	$ 150,951.78	$ 54,748.22	$ 205,700.00	$ -
143 R 47112 000 000 00116 000	USDA Commodities	$ 15,000.00	$ 15,000.00	$ -	$ 15,000.00	$ 15,000.00	$ -
143 R 47112 000 000 02000 000	USDA Commodities	$ 15,000.00	$ 15,000.00	$ -	$ 15,000.00	$ 15,000.00	$ -
143 R 47112 000 000 03000 000	USDA Commodities	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00	$ 15,000.00	$ 5,000.00
143 R 47113 000 000 00000 000	USDA School Breakfast Program	$ 50,000.00	$ 50,000.00	$ 22,360.44	$ 27,639.56	$ 60,000.00	$ 10,000.00
143 R 47114 000 000 00000 000	USDA - Other	$ 15,000.00	$ 15,000.00	$ 1,514.10	$ 13,485.90	$ 20,000.00	$ 5,000.00
Total 143 Revenues		**$ 692,700.00**	**$ 692,700.00**	**$ 479,703.37**	**$ 212,996.63**	**$ 886,537.50**	**$ 193,837.50**
Expenditures:							
143 E 73100 105 735 00116 000	Supervisor/Director	$ -	$ -	$ 833.95	$ (833.95)	$ 1,500.00	$ 1,500.00
143 E 73100 105 735 01000 000	Supervisor/Director	$ 48,000.00	$ 48,000.00	$ 28,048.23	$ 19,951.77	$ 48,806.00	$ 806.00
143 E 73100 165 735 00116 000	Cafeteria Personnel	$ 37,000.00	$ 37,000.00	$ 23,913.36	$ 13,086.64	$ 37,920.40	$ 920.40
143 E 73100 165 735 02000 000	Cafeteria Personnel	$ 37,000.00	$ 37,000.00	$ 24,207.83	$ 12,792.17	$ 36,263.92	$ (736.08)
143 E 73100 189 735 00116 000	Other Salaries & Wages	$ 65,000.00	$ 65,000.00	$ 38,503.46	$ 26,496.54	$ 85,493.19	$ 20,493.19
143 E 73100 189 735 02000 000	Other Salaries & Wages	$ 55,000.00	$ 55,000.00	$ 44,173.44	$ 10,826.56	$ 67,144.07	$ 12,144.07
143 E 73100 189 735 03000 000	Other Salaries & Wages	$ 60,000.00	$ 60,000.00	$ 36,278.23	$ 23,721.77	$ 85,432.13	$ 25,432.13
143 E 73100 201 735 00116 000	Social Security	$ 6,300.00	$ 6,300.00	$ 3,671.36	$ 2,628.64	$ 7,744.64	$ 1,444.64
143 E 73100 201 735 01000 000	Social Security	$ 3,000.00	$ 3,000.00	$ 1,612.75	$ 1,387.25	$ 3,025.97	$ 25.97
143 E 73100 201 735 02000 000	Social Security	$ 5,700.00	$ 5,700.00	$ 3,956.21	$ 1,743.79	$ 6,411.30	$ 711.30
143 E 73100 201 735 03000 000	Social Security	$ 3,700.00	$ 3,700.00	$ 2,089.80	$ 1,610.20	$ 5,296.79	$ 1,596.79
143 E 73100 204 735 00116 000	State Retirement	$ 5,000.00	$ 5,000.00	$ 2,467.21	$ 2,532.79	$ 6,245.68	$ 1,245.68
143 E 73100 204 735 01000 000	State Retirement	$ 2,400.00	$ 2,400.00	$ 1,359.90	$ 1,040.10	$ 2,440.30	$ 40.30
143 E 73100 204 735 02000 000	State Retirement	$ 4,600.00	$ 4,600.00	$ 1,859.03	$ 2,740.97	$ 5,170.40	$ 570.40
143 E 73100 204 735 03000 000	State Retirement	$ 3,000.00	$ 3,000.00	$ 1,003.48	$ 1,996.52	$ 4,271.61	$ 1,271.61
143 E 73100 206 735 00116 000	Life Insurance	$ 200.00	$ 200.00	$ 97.20	$ 102.80	$ 250.00	$ 50.00
143 E 73100 206 735 01000 000	Life Insurance	$ -	$ 200.00	$ 99.82	$ 100.18	$ 250.00	$ 50.00
143 E 73100 206 735 02000 000	Life Insurance	$ 200.00	$ 200.00	$ 129.22	$ 70.78	$ 250.00	$ 50.00
143 E 73100 206 735 03000 000	Life Insurance	$ 100.00	$ 100.00	$ 82.04	$ 17.96	$ 200.00	$ 100.00
143 E 73100 207 735 00116 000	Medical Insurance	$ 16,000.00	$ 15,800.00	$ 8,551.34	$ 7,248.66	$ 20,000.00	$ 4,200.00

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
143 E 73100 207 735 01000 000	Medical Insurance	$ -	$ -	$ -	$ -	$ -	$ -
143 E 73100 207 735 02000 000	Medical Insurance	$ 16,000.00	$ 9,800.00	$ 8,551.34	$ 1,248.66	$ 20,000.00	$ 10,200.00
143 E 73100 207 735 03000 000	Medical Insurance	$ 16,000.00	$ 16,000.00	$ 9,790.48	$ 6,209.52	$ 20,000.00	$ 4,000.00
143 E 73100 212 735 00116 000	Employer Medicare	$ 1,500.00	$ 1,500.00	$ 858.64	$ 641.36	$ 1,811.25	$ 311.25
143 E 73100 212 735 01000 000	Employer Medicare	$ 700.00	$ 700.00	$ 377.16	$ 322.84	$ 707.69	$ 7.69
143 E 73100 212 735 02000 000	Employer Medicare	$ 1,400.00	$ 1,400.00	$ 925.23	$ 474.77	$ 1,499.42	$ 99.42
143 E 73100 212 735 03000 000	Employer Medicare	$ 900.00	$ 900.00	$ 488.74	$ 411.26	$ 1,238.77	$ 338.77
143 E 73100 311 000 00116 000	Contracts w Otr School Systems	$ 500.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
143 E 73100 336 735 00116 000	Maint & Repair-Equipment	$ 2,000.00	$ 3,614.00	$ 3,614.00	$ -	$ 3,614.00	$ -
143 E 73100 336 735 02000 000	Maint & Repair - Equipment	$ 2,000.00	$ 2,000.00	$ 285.00	$ 1,715.00	$ 2,000.00	$ -
143 E 73100 336 735 03000 000	Maint & Repair-Equipment	$ 2,000.00	$ 2,000.00	$ -	$ 2,000.00	$ 2,000.00	$ -
143 E 73100 399 735 00116 000	Other Contracted Services	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00	$ 1,500.00	$ -
143 E 73100 399 735 02000 000	Other Contracted Services	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00	$ 1,500.00	$ -
143 E 73100 399 735 03000 000	Other Contracted Services	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00	$ 1,500.00	$ -
143 E 73100 421 735 00116 000	Food Preparation Supplies	$ 10,000.00	$ 9,705.00	$ 5,642.14	$ 3,953.65	$ 15,000.00	$ 5,295.00
143 E 73100 421 735 02000 000	Food Preparation Supplies	$ 10,000.00	$ 10,807.75	$ 6,317.25	$ 4,435.50	$ 15,000.00	$ 4,192.25
143 E 73100 421 735 03000 000	Food Preparation Supplies	$ 5,000.00	$ 8,434.55	$ 5,230.30	$ 3,094.25	$ 15,000.00	$ 6,565.45
143 E 73100 422 735 00116 000	Food Supplies	$ 80,000.00	$ 108,520.00	$ 73,386.58	$ 32,083.74	$ 120,000.00	$ 11,480.00
143 E 73100 422 735 02000 000	Food Supplies	$ 100,000.00	$ 159,192.25	$ 101,610.36	$ 53,919.69	$ 170,000.00	$ 10,807.75
143 E 73100 422 735 03000 000	Food Supplies	$ 40,000.00	$ 101,765.45	$ 52,215.81	$ 47,596.61	$ 150,000.00	$ 48,234.55
143 E 73100 469 735 00116 000	USDA Commodities	$ 15,000.00	$ 15,000.00	$ 299.75	$ 14,700.25	$ 15,000.00	$ -
143 E 73100 469 735 02000 000	USDA Commodities	$ 15,000.00	$ 15,000.00	$ 218.00	$ 14,782.00	$ 15,000.00	$ -
143 E 73100 469 735 03000 000	USDA Commodities	$ 10,000.00	$ 10,000.00	$ 288.85	$ 9,711.15	$ 15,000.00	$ 5,000.00
143 E 73100 471 000 01000 000	Software	$ -	$ 2,000.00	$ 1,900.00	$ 100.00	$ 2,500.00	$ 500.00
143 E 73100 499 735 00116 000	Other Supplies & Materials	$ 2,000.00	$ 2,000.00	$ 1,343.29	$ 656.71	$ 2,000.00	$ -
143 E 73100 499 735 02000 000	Other Supplies & Materials	$ 2,000.00	$ 2,000.00	$ 1,044.31	$ 955.69	$ 2,000.00	$ -
143 E 73100 499 735 03000 000	Other Supplies & Materials	$ 1,000.00	$ 1,000.00	$ 479.64	$ 520.36	$ 1,000.00	$ -
143 E 73100 524 000 01000 000	In-Service/Staff Development	$ -	$ 905.54	$ 905.54	$ -	$ 2,000.00	$ 1,094.46
143 E 73100 524 735 00116 000	In-Service/Staff Development	$ 500.00	$ 500.00	$ 254.36	$ 245.64	$ 500.00	$ -
143 E 73100 524 735 02000 000	In-Service/staff Development	$ 500.00	$ 500.00	$ 199.39	$ 300.61	$ 500.00	$ -
143 E 73100 524 735 03000 000	In-Service/Staff Development	$ 500.00	$ 500.00	$ 199.32	$ 300.68	$ 500.00	$ -
143 E 73100 599 735 00116 000	Other Charges	$ 500.00	$ 500.00	$ 496.00	$ 4.00	$ 500.00	$ -
143 E 73100 599 735 02000 000	Other Charges	$ 500.00	$ 500.00	$ 80.00	$ 420.00	$ 500.00	$ -
143 E 73100 599 735 03000 000	Other Charges	$ 500.00	$ 500.00	$ -	$ 500.00	$ 500.00	$ -
143 E 73100 710 735 00116 000	Food Service Equipment	$ -	$ 287,742.38	$ 26,389.72	$ 260,087.67	$ 2,500.00	$ (285,242.38)
143 E 73100 710 735 02000 000	Food Service Equipment	$ -	$ 3,987.81	$ 3,598.47	$ 389.34	$ 2,500.00	$ (1,487.81)
143 E 73100 710 735 03000 000	Food Service Equipment	$ -	$ 1,503.40	$ 1,503.40	$ -	$ 2,500.00	$ 996.60
Total 143 Expenditures		**$ 692,700.00**	**$ 1,137,678.13**	**$ 531,430.93**	**$ 596,043.09**	**$ 1,031,987.51**	**$ (105,690.62)**
Fund 143 Net		**$ -**	**$ (444,978.13)**	**$ (51,727.56)**	**$ (383,046.46)**	**$ (145,450.01)**	**$ 299,528.12**

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
Fund 145 - State Discretionary Grants							
Revenues:							
145 R 46515 000 000 00000 915	State Sped Preschool Grant	$ -	$ 85,734.03	$ 12,333.49	$ 73,400.54	$ 85,734.03	$ -
145 R 46980 000 000 00000 420	Safe Schools	$ -	$ -	$ -	$ -	$ -	$ -
145 R 46980 000 000 00000 421	School Safety Grant	$ -	$ -	$ -	$ -	$ -	$ -
145 R 46980 000 000 00000 425	Public School Security	$ -	$ 86,087.88	$ -	$ 86,087.88	$ -	$ (86,087.88)
145 R 46980 000 000 00000 600	Other State Grants	$ -	$ -	$ -	$ -	$ -	$ -
145 Total Revenues		**$ -**	**$ 171,821.91**	**$ 12,333.49**	**$ 159,488.42**	**$ 85,734.03**	**$ (86,087.88)**
Expenditures:							
145 E 71200 116 000 00116 915	Teachers	$ -	$ 43,831.00	$ 17,542.48	$ 26,288.52	$ 43,831.00	$ -
145 E 71200 201 000 00116 915	Social Security	$ -	$ 2,718.00	$ 873.17	$ 1,844.83	$ 2,718.00	$ -
145 E 71200 204 000 00116 915	State Retirement	$ -	$ 3,809.00	$ 1,194.64	$ 2,614.36	$ 3,809.00	$ -
145 E 71200 206 000 00116 915	Life Insurance	$ -	$ 58.00	$ 69.60	$ (11.60)	$ 58.00	$ -
145 E 71200 207 000 00116 915	Medical Insurance	$ -	$ 13,765.00	$ 6,816.64	$ 6,948.36	$ 13,765.00	$ -
145 E 71200 212 000 00116 915	Employer Medicare	$ -	$ 636.00	$ 204.24	$ 431.76	$ 636.00	$ -
145 E 71200 429 000 00116 915	Instructional Supplies & Mater	$ -	$ 7,323.00	$ 7,323.00	$ -	$ 7,323.00	$ -
145 E 71200 725 000 00116 915	Special Education Equipment	$ -	$ 6,094.03	$ 1,582.47	$ 4,511.56	$ 6,094.03	$ -
145 E 72220 524 000 00116 915	In-Service/Staff Development	$ -	$ 7,500.00	$ 6,587.70	$ 912.30	$ 7,500.00	$ -
145 E 72620 701 000 01000 425	Administration Equipment	$ -	$ 47,800.00	$ -	$ 47,800.00	$ -	$ (47,800.00)
145 E 72620 790 000 01000 425	Other Equipment	$ -	$ 38,287.88	$ 25,415.58	$ 12,872.30	$ -	$ (38,287.88)
145 Total Expenditures		**$ -**	**$ 171,821.91**	**$ 67,609.52**	**$ 104,212.39**	**$ 85,734.03**	**$ (86,087.88)**
Fund 145 Net		**$ -**	**$ -**	**$ (55,276.03)**	**$ 55,276.03**	**$ -**	**$ -**

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
Fund 146 - LEAP							
Revenues:							
146 R 43520 000 000 00116 000	LEAP Registration	$ -	$ -	$ -	$ -	$ -	$ -
146 R 43520 000 000 01000 000	LEAP Registration	$ -	$ -	$ -	$ -	$ -	$ -
146 R 43520 000 000 02000 000	LEAP Registration	$ -	$ -	$ -	$ -	$ -	$ -
146 R 43581 000 000 00116 000	LEAP Fees	$ -	$ -	$ -	$ -	$ -	$ -
146 R 43581 000 000 01000 000	LEAP Fees	$ 280,000.00	$ 280,000.00	$ 159,895.39	$ 120,104.61	$ 280,000.00	$ -
146 R 43581 000 000 02000 000	LEAP Fees	$ -	$ -	$ -	$ -	$ -	$ -
146 R 43990 000 000 00116 000	Other Charges for Services	$ -	$ -	$ -	$ -	$ -	$ -
146 R 44170 000 000 00000 000	Miscellaneous Refunds	$ -	$ -	$ 25.00	$ (25.00)	$ -	$ -
146 R 44570 000 000 00116 000	Contributions and Gifts	$ -	$ -	$ -	$ -	$ -	$ -
Total 146 Revenues		**$ 280,000.00**	**$ 280,000.00**	**$ 159,920.39**	**$ 120,079.61**	**$ 280,000.00**	**$ -**
Expenditures:							
146 E 72610 189 000 00116 000	Other Salaries & Wages	$ 33,000.00	$ 33,000.00	$ 22,293.51	$ 10,706.49	$ 34,095.88	$ 1,095.88
146 E 72610 189 000 02000 000	Other Salaries & Wages	$ 5,000.00	$ 5,000.00	$ -	$ 5,000.00	$ -	$ (5,000.00)
146 E 72610 201 000 00116 000	Social Security	$ 2,100.00	$ 2,100.00	$ 1,379.87	$ 720.13	$ 2,113.94	$ 13.94
146 E 72610 201 000 02000 000	Social Security	$ 350.00	$ 350.00	$ -	$ 350.00	$ -	$ (350.00)
146 E 72610 204 000 00116 000	State Retirement	$ 1,700.00	$ 1,700.00	$ 1,114.67	$ 585.33	$ 1,704.79	$ 4.79
146 E 72610 204 000 02000 000	State Retirement	$ 250.00	$ 250.00	$ -	$ 250.00	$ -	$ (250.00)
146 E 72610 206 000 00116 000	Life Insurance	$ 100.00	$ 100.00	$ 69.30	$ 30.70	$ 100.00	$ -
146 E 72610 212 000 00116 000	Employer Medicare	$ 500.00	$ 500.00	$ 322.73	$ 177.27	$ 494.39	$ (5.61)
146 E 72610 212 000 02000 000	Employer Medicare	$ 100.00	$ 100.00	$ -	$ 100.00	$ -	$ (100.00)
146 E 72610 415 000 00116 000	Electricity	$ 15,000.00	$ 15,000.00	$ 11,317.76	$ 3,682.24	$ 15,000.00	$ -
146 E 72610 415 000 02000 000	Electricity	$ 15,000.00	$ 31,500.00	$ 27,018.58	$ 4,481.42	$ 15,000.00	$ (16,500.00)
146 E 73300 105 000 00116 000	Supervisor/Director	$ 18,500.00	$ 18,500.00	$ 12,356.60	$ 6,143.40	$ 20,000.00	$ 1,500.00
146 E 73300 105 000 01000 000	Supervisor/Director	$ 36,000.00	$ 36,000.00	$ 24,848.54	$ 11,151.46	$ 37,920.40	$ 1,920.40
146 E 73300 105 000 02000 000	Supervisor/Director	$ 11,500.00	$ -	$ -	$ -	$ 11,500.00	$ 11,500.00
146 E 73300 116 000 00116 000	Teachers (Certified)	$ 20,000.00	$ 20,000.00	$ 14,206.49	$ 5,793.51	$ 29,825.38	$ 9,825.38
146 E 73300 116 000 02000 000	Teachers	$ 5,000.00	$ -	$ -	$ -	$ 1,000.00	$ 1,000.00
146 E 73300 169 000 00116 000	LEAP Staff (Non-certified)	$ 40,000.00	$ 40,000.00	$ 29,538.90	$ 10,461.10	$ 45,000.00	$ 5,000.00
146 E 73300 169 000 02000 000	LEAP Staff (Non-certified)	$ 25,000.00	$ 25,000.00	$ 13,429.59	$ 11,570.41	$ 25,000.00	$ -
146 E 73300 189 000 00116 000	Other Salaries & Wages	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00	$ -	$ (2,500.00)
146 E 73300 189 000 01000 000	Other Salaries & Wages	$ 5,000.00	$ 5,000.00	$ 1,634.55	$ 3,365.45	$ 5,000.00	$ -
146 E 73300 189 000 02000 000	Other Salaries & Wages	$ 2,500.00	$ 2,500.00	$ -	$ 2,500.00	$ -	$ (2,500.00)
146 E 73300 201 000 00116 000	Social Security	$ 5,500.00	$ 5,500.00	$ 2,241.73	$ 3,258.27	$ 5,879.17	$ 379.17
146 E 73300 201 000 01000 000	Social Security	$ 2,600.00	$ 2,600.00	$ 1,638.95	$ 961.05	$ 2,661.06	$ 61.06
146 E 73300 201 000 02000 000	Social Security	$ 2,800.00	$ 2,800.00	$ 740.84	$ 2,059.16	$ 2,325.00	$ (475.00)
146 E 73300 204 000 00116 000	State Retirement	$ 4,050.00	$ 4,050.00	$ 2,402.65	$ 1,647.35	$ 5,689.52	$ 1,639.52
146 E 73300 204 000 01000 000	State Retirement	$ 2,050.00	$ 2,050.00	$ 1,366.53	$ 683.47	$ 2,575.22	$ 525.22
146 E 73300 204 000 02000 000	State Retirement	$ 2,200.00	$ 2,200.00	$ 419.39	$ 1,780.61	$ 2,448.45	$ 248.45
146 E 73300 206 000 00116 000	Life Insurance	$ 100.00	$ 100.00	$ 22.40	$ 77.60	$ 150.00	$ 50.00
146 E 73300 206 000 01000 000	Life Insurance	$ 100.00	$ 100.00	$ 75.60	$ 24.40	$ 150.00	$ 50.00
146 E 73300 207 000 00116 000	Medical Insurance	$ 1,000.00	$ 1,000.00	$ 252.56	$ 747.44	$ 1,825.71	$ 825.71

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
146 E 73300 207 000 02000 000	Medical Insurance	$ 7,000.00	$ 7,000.00	$ -	$ 7,000.00	$ -	$ (7,000.00)
146 E 73300 212 000 00116 000	Employer Medicare	$ 1,500.00	$ 1,500.00	$ 736.09	$ 763.91	$ 1,374.97	$ (125.03)
146 E 73300 212 000 01000 000	Employer Medicare	$ 1,000.00	$ 1,000.00	$ 383.24	$ 616.76	$ 622.35	$ (377.65)
146 E 73300 212 000 02000 000	Employer Medicare	$ 1,000.00	$ 1,000.00	$ 173.22	$ 826.78	$ 543.75	$ (456.25)
146 E 73300 399 000 00116 000	Other Contracted Services	$ 1,000.00	$ 1,000.00	$ 649.75	$ 350.25	$ 1,000.00	$ -
146 E 73300 399 000 02000 000	Other Contracted Services	$ 1,000.00	$ 1,000.00	$ 500.00	$ 500.00	$ 1,000.00	$ -
146 E 73300 422 000 00116 000	Food Supplies	$ 3,000.00	$ 3,000.00	$ 2,662.51	$ 337.49	$ 3,500.00	$ 500.00
146 E 73300 422 000 02000 000	Food Supplies	$ 2,000.00	$ 2,000.00	$ 1,411.22	$ 588.78	$ 2,500.00	$ 500.00
146 E 73300 499 000 00116 000	Other Supplies & Materials	$ 500.00	$ 500.00	$ 139.22	$ 360.78	$ 500.00	$ -
146 E 73300 499 000 02000 000	Other Supplies & Materials	$ 500.00	$ 500.00	$ 99.47	$ 400.53	$ 500.00	$ -
146 E 73300 790 000 00116 000	Equipment	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 500.00	$ (500.00)
146 E 73300 790 000 02000 000	Equipment	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00	$ 500.00	$ (500.00)
Total 146 Expenditures		**$ 280,000.00**	**$ 280,000.00**	**$ 175,446.46**	**$ 104,553.54**	**$ 280,000.00**	**$ (0.00)**
Fund 146 Net		**$ -**	**$ -**	**$ (15,526.07)**	**$ 15,526.07**	**$ 0.00**	**$ 0.00**

Proposed FY 24-25 LSS Budget

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Proposed Budget	Difference
Fund 177 - Capital Projects							
Revenues:							
177 R 44110 000 000 00000 670	Investment Income	$ -	$ -	$ 15.57	$ (15.57)	$ -	$ -
177 R 44170 000 000 00000 000	Misc Revenue	$ -	$ -	$ 99,078.35	$ (99,078.35)	$ -	$ -
177 R 44991 000 000 00000 680	Shelby County Capital Funds	$ 550,000.00	$ 550,000.00	$ 434,089.48	$ 115,910.52	$ 800,000.00	$ 250,000.00
177 R 49800 000 000 00000 000	Operating Transfers	$ 3,663,790.00	$ 3,663,790.00	$ -	$ 3,663,790.00	$ -	$ (3,663,790.00)
177 Total Revenues		**$ 4,213,790.00**	**$ 4,213,790.00**	**$ 533,183.40**	**$ 3,680,606.60**	**$ 800,000.00**	**$ (3,413,790.00)**
Expenditures:							
177 E 91300 304 000 00000 000	Architects	$ -	$ 111,357.54	$ 111,357.54	$ -	$ -	$ (111,357.54)
177 E 91300 706 000 00000 000	Building Construction	$ 4,513,790.00	$ 4,402,432.46	$ 2,057,768.78	$ 2,212,213.93	$ -	$ (4,402,432.46)
177 E 91300 706 000 00000 670	Building Construction	$ 586,210.00	$ 586,210.00	$ -	$ 586,210.00	$ -	$ (586,210.00)
177 E 91300 706 000 00000 680	Building Construction	$ 850,000.00	$ 850,000.00	$ 73,259.65	$ 715,505.35	$ 200,000.00	$ (650,000.00)
177 E 91300 711 000 00000 000	Furniture & Fixtures	$ 1,000,000.00	$ 1,000,000.00	$ 119,895.24	$ 865,286.59	$ -	$ (1,000,000.00)
177 E 91300 711 000 00000 670	Furniture & Fixtures	$ -	$ -	$ 16,200.00	$ (92,449.20)	$ -	$ -
177 E 91300 711 000 00000 680	Furniture & Fixtures	$ 50,000.00	$ 50,000.00	$ 22,982.00	$ 27,018.00	$ 600,000.00	$ 550,000.00
177 Total Expenditures		**$ 7,000,000.00**	**$ 7,000,000.00**	**$ 2,401,463.21**	**$ 4,313,784.67**	**$ 800,000.00**	**$ (6,200,000.00)**
177 Net		**$ (2,786,210.00)**	**$ (2,786,210.00)**	**$ (1,868,279.81)**	**$ (633,178.07)**	**$ -**	**$ 2,786,210.00**

Proposed Revisions to LSS FY 24-25 Original Budget

Fund 141 - General Fund

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Budget Approved 4.8.24	Revision to FY 24-25 Proposed Budget	Difference	
Revenues/Other Financing Sources:									
141 R 49800 000 000 00000 000	Operating Transfers	$ 740,595.00	$ 740,595.00	$ 740,595.00	$ -	$ 743,715.00	$ 751,665.00	$ 7,950.00	
		$ 740,595.00	**$ 740,595.00**	**$ 740,595.00**	**$ -**	**$ 743,715.00**	**$ 751,665.00**		
Expenditures/Other Financing Uses:									
141 E 99100 590 000 00000 000	Transfers Out to Other Funds	$ 3,663,790.00	$ 3,663,790.00	$ -	$ 3,663,790.00	$ -	$ 3,000,000.00	$ 3,000,000.00	Budgeted use of FB
		$ 3,663,790.00	**$ 3,663,790.00**	**$ -**	**$ 3,663,790.00**	**$ -**	**$ 3,000,000.00**		

Fund 177 - Capital Projects

Fnd T Acct Obj Prj Loc Prg	Account Level Description	FY 23-24 Original Budget	FY 23-24 Revised Budget	FY 23-24 FYTD Activity as of 2.20.24	FY 23-24 Available Funds	FY 24-25 Budget Approved 4.8.24	Revision to FY 24-25 Proposed Budget	Difference	
Revenues:									
177 R 44110 000 000 00000 670	Investment Income	$ -	$ -	$ 15.57	$ (15.57)	$ -	$ -	$ -	
177 R 44170 000 000 00000 000	Misc Revenue	$ -	$ -	$ 99,078.35	$ (99,078.35)	$ -	$ -	$ -	
177 R 44991 000 000 00000 680	Shelby County Capital Funds	$ 550,000.00	$ 550,000.00	$ 434,089.48	$ 115,910.52	$ 800,000.00	$ 800,000.00	$ -	
177 R 49800 000 000 00000 000	Transfers In From Other Funds	$ 3,663,790.00	$ 3,663,790.00	$ -	$ 3,663,790.00	$ -	$ 3,000,000.00	$ 3,000,000.00	
177 Total Revenues		**$ 4,213,790.00**	**$ 4,213,790.00**	**$ 533,183.40**	**$ 3,680,606.60**	**$ 800,000.00**	**$ 3,800,000.00**		
Expenditures:									
177 E 91300 304 000 00000 000	Architects	$ -	$ 111,357.54	$ 111,357.54	$ -	$ -	$ 14,000.00	$ 14,000.00	
177 E 91300 706 000 00000 000	Building Construction	$ 4,513,790.00	$ 4,402,432.46	$ 2,057,768.78	$ 2,212,213.93	$ -	$ 3,170,000.00	$ 3,170,000.00	
177 E 91300 706 000 00000 670	Building Construction	$ 586,210.00	$ 586,210.00	$ -	$ 586,210.00	$ -	$ -	$ -	
177 E 91300 706 000 00000 680	Building Construction	$ 850,000.00	$ 850,000.00	$ 73,259.65	$ 715,505.35	$ 200,000.00	$ 196,000.00	$ (4,000.00)	
177 E 91300 711 000 00000 000	Furniture & Fixtures	$ 1,000,000.00	$ 1,000,000.00	$ 119,895.24	$ 865,286.59	$ -	$ -	$ -	
177 E 91300 711 000 00000 670	Furniture & Fixtures	$ -	$ -	$ 16,200.00	$ (92,449.20)	$ -	$ -	$ -	
177 E 91300 711 000 00000 680	Furniture & Fixtures	$ 50,000.00	$ 50,000.00	$ 22,982.00	$ 27,018.00	$ 600,000.00	$ 635,527.00	$ 35,527.00	
177 Total Expenditures		**$ 7,000,000.00**	**$ 7,000,000.00**	**$ 2,401,463.21**	**$ 4,313,784.67**	**$ 800,000.00**	**$ 4,015,527.00**		
177 Net		**$ (2,786,210.00)**	**$ (2,786,210.00)**	**$ (1,868,279.81)**	**$ (633,178.07)**	**$ -**	**$ (215,527.00)**	Budgeted Use of Restricted Fund Balance for Outdoor Classroom	

CITY OF
LAKELAND
TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 16, 2024

Subject: **Ordinance - First Reading** - amending the fiscal year 2024 annual budget passed by Ordinance O-10-2023, as amended by Ordinance O-3-2024.

Staff Contact: Michael Walker, City Manager

STAFF RECOMMENDATION
City Staff recommends the Board of Commissioners approve ordinance O-6-2024.

BUDGET IMPACT
This ordinance increases appropriations in the General Fund and State Street Aid fund for fiscal year 2024.

DISCUSSION
In April, the BOC approved change order #1 for Heron's Ridge patching in the amount of $72,700. In May, the BOC approved change order #2 for Canada Road patching in the amount of $135,344.

As noted in said staff reports, budget amendments are required for these change orders. The attached ordinance accomplishes these revisions, and recognizes the May amendments approved by the Board of Education for LSS funds.

ORDINANCE O-6-2024

AMENDING THE FISCAL YEAR 2024 ANNUAL BUDGET,
PASSED BY ORDINANCE O-10-2023, AS AMENDED
BY ORDINANCE O-3-2024

WHEREAS, the City of Lakeland adopted the fiscal year 2023-2024 budget by passage of Ordinance O-10-2023 on June 15, 2023; and,

WHEREAS, the City of Lakeland amended the fiscal year 2023-2024 budget by passage of Ordinance O-3-2024 on April 18, 2024; and,

WHEREAS, the City of Lakeland approved and adopted change orders #1 and #2 for the fiscal year 2024 street paving project through Resolutions R-49-2024 and R-63-2024 on April 18, 2024 and May 2, 2024, respectively; and,

WHEREAS, accordingly, other financing uses in the General Fund and expenditures and other financing sources in the State Street Aid Fund are expected to differ from the budget, as amended:

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, that changes be made to the fiscal year 2023-2024 annual budget as follows**:**

SECTION 1. Ordinance O-10-2023 and Ordinance O-3-2024 are hereby amended as follows:

a) General Fund other financing uses account 110 E 51621 765 – Operating Transfer to State Street is increased by $208,044; and,
b) State Street Aid Fund other financing sources account 121 R 37950 – Transfers In from General Fund is increased by $208,044; and,
c) State Street Aid Fund expenditure account 121 E 43100 270 – STR – Paving is increased by $208,044.

SECTION 2. The Board of Commissioners authorizes the City Manager to cause said changes to be made in the accounting system.

SECTION 3. All ordinances in conflict with the provisions of this ordinance are hereby repealed. The provisions of this ordinance are severable. If any provision of this ordinance or the application thereof to any person or circumstance is held to be invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid provision or application.

SECTION 4. This ordinance shall take effect the latter fifteen (15) days after first reading or immediately upon final passage, the public welfare requiring it.

AMENDING THE FISCAL YEAR 2024 ANNUAL BUDGET,
PASSED BY ORDINANCE O-10-2023, AS AMENDED
BY ORDINANCE O-3-2024

BE IT FURTHER ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, that appropriations in the Lakeland School System ("LSS"), duly approved by the Lakeland Board of Education, have increased as follows using revenue sources and/or LSS fund balance independent of any contributions from the City of Lakeland:

SECTION 5. Appropriations increases, by LSS fund:

Expenditures & Other Financing Uses

	Original Budget	Amendments	Revised Budget
General Purpose School Fund	$ 24,977,168	$ 2,164,816	$ 27,141,984
School Federal Programs	948,990	377,780	1,326,770
School Nutrition	692,700	444,978	1,137,678
School State Discretionary Funds	-	171,822	171,822
LEAP Fund	280,000	-	280,000
School Capital Projects Fund	7,000,000	(2,750,000)	4,250,000
	$ 33,898,858	$ 409,396	$ 34,308,254

First Reading: May 16, 2024
Public Hearing:
Final Reading:

ATTEST:

Josh Roman
Mayor

Cheyenne Carter
City Recorder

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 16, 2024

Subject: **Resolution** - amending the calendar year 2024 meeting calendar and the fiscal year 2025 annual budget preparation calendar.

Staff Contact: Michael Walker, City Manager

STAFF RECOMMENDATION
City Staff recommends the Board of Commissioners approve resolution R-72-2024.

BUDGET IMPACT
There is no budgetary impact related to this resolution.

DISCUSSION
With the recent sudden resignation of the City's Finance Director, and a new Finance Director not yet on board, City Staff requests additional time for the compilation of the final and complete Annual Budget book, meeting State of Tennessee and Government Finance Officer's Association requirements.

When set in December, the calendar only included one meeting in June - on the 6th. This resolution resets that meeting to Tuesday, June 18th, enabling City Staff to complete the budget document, public notice and budget publication, and still meet the filing deadlines for proper budget management.

RESOLUTION R-72-2024

AMENDING THE CALENDAR YEAR 2024 MEETING CALENDAR AND THE FISCAL YEAR 2025 ANNUAL BUDGET PREPARATION CALENDAR

WHEREAS, the Board of Commissioners of the City of Lakeland, Tennessee, (the "Board") set the meeting calendar for calendar year 2024 with Resolution R-149-2023; and,

WHEREAS, the Board set the fiscal year 2025 annual budget preparation calendar with Resolution R-152-2023; and,

WHEREAS, the Board deems it appropriate to revise the meeting calendar:

NOW, THEREFORE, BE IT RESOLVED that the Board of Commissioners of the City of Lakeland, Tennessee, hereby amends Resolution R-149-2023 with the attached amended 2024 Meeting Calendar for Lakeland Boards and Commissions.

BE IT FURTHER RESOLVED that the Board of Commissioners of the City of Lakeland, Tennessee, hereby amends Resolution R-152-2023 with the following updated milestones in the fiscal year 2025 Budget Preparation Calendar:

Date	Milestone
5/14/2024	Send consolidated draft budget to Commissioners
6/18/2024	2nd reading of the Annual Budget & Tax Rate
6/30/2024	Submission to State of TN and GFOA – combined budget ordinance and annual budget document

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee this 16th day of May 2024, the public welfare requiring it.

ATTEST:

Josh Roman
Mayor

Cheyenne Carter
City Recorder

2024 Meeting Calendar
Lakeland Boards & Commissions

January 2024
4th – Board of Commissioners
8th – Lakeland Board of Education Business Meeting
9th – Parks and Recreation & Natural Resources Board
11th – Municipal Planning/Design Review Commission
18th – Board of Commissioners
25th – Industrial Development Board

February 2024
1st – Board of Commissioners
5th – Lakeland Board of Education Work Session
8th – Municipal Planning/Design Review Commission
12th – Lakeland Board of Education Business Meeting
13th – Community Advisory Board
15th – Board of Commissioners
22nd – Industrial Development Board

March 2024
4th – Lakeland Board of Education Business Meeting
7th – Board of Commissioners
12th – Parks and Recreation & Natural Resources Board
18th – Board of Appeals/Storm Water Board of Appeals *(if necessary)*
21st – Municipal Planning/Design Review Commission
28th – Industrial Development Board

April 2024
1st – Lakeland Board of Education Work Session
4th – Board of Commissioners
8th – Lakeland Board of Education Business Meeting
9th – Community Advisory Board
11th – Municipal Planning/Design Review Commission
15th – Board of Appeals/Storm Water Board of Appeals *(if necessary)*
18th – Board of Commissioners
25th – Industrial Development Board

May 2024
2nd – Board of Commissioners
6th – Lakeland Board of Education Work Session
9th – Municipal Planning/Design Review Commission
13th – Lakeland Board of Education Business Meeting
14th – Parks and Recreation & Natural Resources Board
16th – Board of Commissioners
20th – Board of Appeals/Storm Water Board of Appeals *(if necessary)*
23rd – Industrial Development Board

2024 Meeting Calendar
Lakeland Boards & Commissions

June 2024

3rd – Lakeland Board of Education Work Session
~~*6th – Board of Commissioners*~~
10th – Lakeland Board of Education Business Meeting
11th – Community Advisory Board
13th – Municipal Planning/Design Review Commission
17th – Board of Appeals/Storm Water Board of Appeals *(if necessary)*
18th – Board of Commissioners
27th – Industrial Development Board

July 2024

1st – Lakeland Board of Education Work Session
8th – Lakeland Board of Education Business Meeting
9th – Parks and Recreation & Natural Resources Board
11th – Municipal Planning/Design Review Commission
15th – Board of Appeals/Storm Water Board of Appeals *(if necessary)*
18th – Board of Commissioners
25th – Industrial Development Board

August 2024

8th – Municipal Planning/Design Review Commission
13th – Community Advisory Board
15th – Board of Commissioners
19th – Board of Appeals/Storm Water Board of Appeals *(if necessary)*
22nd – Industrial Development Board

September 2024

5th – Board of Commissioners
10th – Parks and Recreation & Natural Resources Board
12th – Municipal Planning/Design Review Commission
16th – Board of Appeals/Storm Water Board of Appeals *(if necessary)*
19th – Board of Commissioners
26th – Industrial Development Board

October 2024

3rd – Board of Commissioners
8th – Community Advisory Board
10th – Municipal Planning/Design Review Commission
17th – Board of Commissioners
21st – Board of Appeals/Storm Water Board of Appeals *(if necessary)*
24th – Industrial Development Board

2024 Meeting Calendar
Lakeland Boards & Commissions

November 2024
7th – Board of Commissioners
12th – Parks and Recreation & Natural Resources Board
14th – Municipal Planning/Design Review Commission
18th – Board of Appeals/Storm Water Board of Appeals *(if necessary)*
21st – Board of Commissioners
28th – Industrial Development Board

December 2024
5th – Board of Commissioners
10th – Community Advisory Board
12th – Municipal Planning/Design Review Commission
16th - Board of Appeals/Storm Water Board of Appeals *(if necessary)*
19th – Industrial Development Board

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 16, 2024

Subject: **Resolution** - authorizing the submission of an application for grant funding for the Lakeland Community Center through the Connected Community Facilities grant program through the Tennessee Department of Economic & Community Development.

Staff Contact: Andrew Fisher, Parks and Recreation Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve resolution R-73-2024.

BUDGET IMPACT

There is no budgetary impact related to this item.

DISCUSSION

The Connected Communities Facilities 2.0 Grant Program's goal is to make digital access easier by building and rehabbing spaces where communities can come together and connect digitally. The goal is to create places where people can access digital resources for work, health, and education in one location. The Connected Communities Facilities Grant Program is funded by the ARPA Capital Project Fund (CPF).

RESOLUTION R-73-2024

AUTHORIZING THE SUBMISSION OF AN APPLICATION FOR GRANT FUNDING THROUGH THE CONNECTED COMMUNITY FACILITIES PROGRAM THROUGH THE TENNESSEE DEPARTMENT OF ECONOMIC & COMMUNITY DEVELOPMENT

WHEREAS, the Tennessee Department of Economic & Community Development is soliciting applications for the Connected Communities Facilities 2.0 Grant Program; and,

WHEREAS, the City of Lakeland, Tennessee, (the "City") desires to acquire additional grant funding for the Lakeland Community Center project; and,

WHEREAS, Staff proposes to submit an application for the Connected Communities Facilities 2.0 Grant Program to assist with the construction cost of the Lakeland Community Center:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the City Manager is hereby authorized to submit an application to the Tennessee Department of Economic & Community Development for the Connected Communities Facilities 2.0 Grant Program.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 16TH day of May 2024, the public welfare requiring it.

ATTEST:

________________________	________________________
Josh Roman	Cheyenne Carter
Mayor	*City Recorder*

Connected Community Facilities Grant Application Guide

Connected Community Facilities

Significant Changes to Connected Communities Facilities Grant 1.0 are highlighted in the guidebook by the following symbol.

Table of Contents

01 Program Description

1.1. Overview of the Grant Program

The Connected Communities Facilities 2.0 Grant Program's goal is to make digital access easier by **building and rehabbing spaces** where communities can come together and connect digitally. The goal is to create places where people can access digital resources for work, health, and education in one location. The Connected Communities Facilities Grant Program is funded by the ARPA Capital Project Fund (CPF).

1.2. Key Dates

TNECD Broadband anticipates opening the Connected Community Facilities grant opportunity application on May 15th, 2024, and closing the applications on July 12th, 2024. Anticipated announcement for the awards will be September 2024.

1.3. Federal Award Information

1.3.1. Award Amount

The maximum grant request allowable for the Connected Community Facilities Grant Program is $2 million.

1.3.2. Match Amount

The grant will cover up to 90% of eligible project expenses, with a required 10% match by the grantee.

1.3.3. Period of Performance

All contracts with grantees must be in effect by November 30th, 2024. Funds must be expended by December 30th, 2026.

02 Eligibility Requirements

2.1. Eligible Applicants

- County Government
- Local Government
- Health Department
- K-12 School
- Library
- Public Safety Unit of Government
- Nonprofit partnering with any of the above governments to address the digital divide

Applicants who are not government units themselves must apply in partnership with a government entity. While non-profit organizations may own the building, it is imperative that the local government demonstrates support for the project and justifies why this facility fills a critical need that they cannot fulfill independently, especially in addressing the local digital divide.

For instance, this may entail a local government or educational institution expressing support for a non-profit childcare organization that offers comprehensive services such as training, education, and telehealth for families in the area. The partnership should emphasize the collaborative efforts to bridge the digital gap and provide essential resources to the community.

2.2. Eligible Communities

Automatically Eligible Communities: Any project that is in counties with a Median Family Income at or below 300% of the Federal Poverty Guidelines for a default household size of 3 ($65,880).

This is all counties except: Cheatham, Davidson, Fayette, Knox, Loudon, Maury, Robertson, Rutherford, Sumner, Tipton, Williamson, or Wilson. **Note:** Counties with AMIs above $65,880 are still eligible to apply if they show that they are serving a target population (defined in the next section).

Priority Eligible Communities: Following Governor Bill Lee's Executive Order 1, applicants from an "at-risk" or "distressed" county, as designated by the Appalachian Regional Commission, will receive 5 additional points in their scoring. In fiscal year 2024, Tennessee's "at-risk" and "distressed" counties were:

- **At-Risk (27):** Benton, Campbell, Carroll, Carter, Claiborne, Decatur, Fentress, Greene, Grundy, Hawkins, Haywood, Houston, Jackson, Johnson, Lauderdale, Lewis, Macon, McNairy, Meigs, Morgan, Pickett, Rhea, Sequatchie, Unicoi, Van Buren, Warren, Wayne
- **Distressed (8):** Bledsoe, Clay, Cocke, Hancock, Hardeman, Perry, Scott, Lake

Additionally, projects in a Qualified Census Tract (QCT) will receive 5 additional points in their scoring. Applicants may earn up to 5 points for projects in an At Risk/Distressed County or QTC, but not for both categories simultaneously.

2.3. Eligible Target Populations

If the project is located in Cheatham, Davidson, Fayette, Knox, Loudon, Maury, Robertson, Rutherford, Sumner, Tipton, Williamson, or Wilson Counties, the project must serve one of the following eligible populations:

- Providing Services in a Qualified Census Tracts
- Low-or-moderate income households or communities
- Households that experienced unemployment
- Households that experienced increased food or housing insecurity
- Households that qualify for the Children’s Health Insurance Program
- Households that qualify for Childcare Subsidies through the Child Care Development Fund (CCDF) Program, or Medicaid

Verification of eligible population: As part of the application process, applicants will be required to provide verification of the end beneficiary that aligns with the selected target population. By choosing a specific population, applicants are committing to collect verification. Sampling the population and collecting data over given periods of time is acceptable.

2.4. Funds Matching

The grant will cover up to 90% of eligible project expenses, with a required 10% match by the grantee.

Utilization of Community Development Block Grant Program (CDBG) funds as matching funds is allowed.

Make Ready Cost: Expenses accrued before the sub-recipient agreement is signed can be considered as part of the grantee match requirements. This flexibility enables the sub-recipient to qualify for a higher percentage of reimbursement under the grant.

These expenses fall into the below categories:

- Removal/mitigation of hazardous substances
- Asbestos removal expenses
- Other cost necessary to make the project ready for construction.

2.5. Use of Project Funds

2.5.1. Eligible Uses

In line with the American Rescue Plan Act of 2021 (ARPA), the Capital Projects Fund (CPF) Multi-Purpose Community Facilities Program (MPCF) aims to provide essential resources to communities, particularly in addressing the critical needs of work, education, and health monitoring. The following criteria must be met for a facility to be considered eligible for funding under this program:

- **Direct Enablement of Work, Education, and Health Monitoring**: The facility must be designed to directly support work, education, and health monitoring opportunities. Facilities must have all three components

- **Addressing Critical Needs**: The project must address a critical need that has been identified within the community. This could include a lack of community libraries with internet access, community schools with limited access to employment and work-related services, or health centers with limited internet and/or private areas for telehealth appointments.

- **Community Support and Need Demonstration:** The project must demonstrate a compelling need within the served community, supported by substantive evidence of community support. This includes outreach efforts to gather community feedback and the involvement of local communities in identifying the need for the project.

- **Project Readiness and Schedule**: The project will be assessed for its readiness, including the details of the project schedule, design, and the work related to environmental approvals and certificates.

- **Broadband Connectivity and Devices:** The facility must have the required broadband connectivity and devices, including details on current broadband connectivity at the facility and available/proposed devices. For new and existing facilities, discussions with Internet Service Providers to secure broadband connection to the facility must be initiated.

The facility will effectively serve the community by bridging the gap in work, education, and health monitoring opportunities, thereby addressing critical need to bridge the digital divide.

2.5.2. Ineligible Uses

Ineligible costs include any costs that are not for necessary construction, acquisition. and improvement of such facilities. Costs that appear excessive and/or without justification and costs not considered eligible will not be reimbursed.

- Operational and reoccurring expenses, other than grant administration costs
- Fundraising activities
- Short-term operating leases
- Expenses incurred prior to the date of the grant award announcement (except for make-ready and inventory backdated to March 15, 2021)
- Payment of interest or principal on outstanding debt instruments, or other debt service costs
- Fees or issuance costs associated with the issuance of new debt
- Satisfaction of any obligation arising under or pursuant to a settlement agreement, judgment, consent decree, or judicially confirmed debt restructuring plan in a judicial, administrative, or regulatory proceeding
- Activities to support or oppose collective bargaining

2.5.3 Examples of Ideal Projects

Based on the information provided, here are examples of ideal projects for the Capital Projects Fund (CPF):

- **Digital Learning Hub:** A partnership between a local government and a private sector company could develop a digital learning hub. This facility would provide high-speed internet, computers, and telehealth equipment, serving as a digital learning center, workforce training center, and telehealth clinic. The private sector partner could contribute expertise in technology and digital literacy training, while the local government ensures accessibility and community engagement.

- **Maker Space:** A collaboration between a local government and a private sector innovation company could establish a maker space. This space would include a flexible space for workforce development, a computer lab for education, and a telehealth room for healthcare services.

- **Community Wellness Center:** A partnership between a local government and a healthcare provider could create a community wellness center. This center would combine a fitness center, a library, and a telehealth suite.

- **Community Center:** A partnership between a local government and a cultural organization could establish a cultural and community center. This center would include a cultural arts space, a library, a workforce development center, and a telehealth suite. The private sector partner could contribute to the cultural arts space and workforce development center, ensuring a vibrant cultural scene and effective workforce training, while the local government could manage the library and telehealth services.

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 16, 2024

Subject: **Resolution** - approving a contract with Kimley-Horn for design and engineering services for a City Hall Park t-ball field.

Staff Contact: Andrew Fisher, Parks and Recreation Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve resolution R-74-2024.

BUDGET IMPACT

Funds for this item are appropriated and available in the Fiscal Year 2024 budget.

DISCUSSION

Kimley-Horn and Associates, Inc. was selected on March 7, 2024, to provide on-call services for the City of Lakeland. Identifying a baseball oriented facility as a rising need for the City of Lakeland, City Staff has solicited Kimley-Horn to provide design and engineering services for a t-ball field to be located at City Hall Park.

Additionally, in May 2024 the Shelby County Board of Commissioners, through Commissioner Mick Wright, approved the capital funding contribution from Shelby County to the City of Lakeland, which will cover the cost of the design and is anticipated to cover a significant portion of the construction cost.

RESOLUTION R-74-2024

APPROVING A CONTRACT WITH KIMLEY-HORN FOR DESIGN AND ENGINEERING SERVICES FOR A CITY HALL PARK T-BALL FIELD

WHEREAS, the City of Lakeland, Tennessee, desires to design and construct a t-ball field to be located at City Hall Park; and,

WHEREAS, Kimley-Horn was selected to provide on-call professional services to the City of Lakeland; and,

WHEREAS, funds for this contract have been allocated in the fiscal year 2024 budget:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the City Manager is hereby authorized to execute a contract with Kimley-Horn for design and engineering services for a t-ball field at City Hall Park for an amount not to exceed thirty-one thousand six hundred fifty dollars ($31,650).

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 16TH day of May 2024, the public welfare requiring it.

ATTEST:

______________________________	______________________________
Josh Roman	Cheyenne Carter
Mayor	*City Recorder*

INDIVIDUAL PROJECT ORDER NUMBER 003

Describing a specific agreement between Kimley-Horn and Associates, Inc. (the Consultant), and City of Lakeland (the Client) in accordance with the terms of the Master Agreement for Continuing Professional Services dated March 7th, 2024, which is incorporated herein by reference.

Identification of Project:

Project Name: City Park T-Ball Field
KH Project Manager: Michael Shelton

Project Understanding

The City of Lakeland desires to construct a new T-Ball field at City Hall Park in Lakeland, TN. Per conversation and correspondence on 2/19/24 and 2/20/24 with Mr. Andrew Fisher, the use of this field will be mainly for youth T-Ball and Coach Pitch baseball. Artificial turf surfacing and irrigation are not to be included in this project.

Pedestrian connectivity from the adjacent parking lot will be coordinated through another project by City Engineering.

Any required permitting fees shall be paid directly by the Client.

Scope of Services

Kimley-Horn will provide the services specifically set forth below.

Task 1 – Topographic Survey
Kimley-Horn will engage Harris and Associates Land Surveyors to provide the following:

- Topographic survey shall include all ground level natural and man-made improvements located within the survey limits and be in accordance with the technical standards of the State of Tennessee.
- Visible above ground utilities shall be surveyed and shown on the survey.
- Sewer and drainage structures visible at ground level with the survey limits shall be surveyed and shown on the survey. If applicable, pipe inverts and size information will be surveyed.
- A utility locate request will be placed with the Tennessee 811 service. All utilities that are marked by providers will be surveyed.
- Utility maps will be requested from MLGW and digitized into the survey mapping.
- Survey shall have accuracy to generate 1-foot contour intervals, with key spot elevations.

Task 2 – Construction Documents
Kimley-Horn will prepare final construction drawings for bid and construction. The construction documents prepared under this scope of services will consist of the following:

- Cover Sheet(s) - This sheet will contain all relevant project/ contact information, as well as general notes and legends.
- General Notes – This sheet, or sheets, will contain notes related to the project and specifications related to the site civil scope of work. A separate specification manual will not be provided.
- Demolition Plan – This sheet will identify existing improvements and site features, as noted on the project survey, that will be removed to accommodate the proposed development.
- Site Layout and Staking Plan (Geometric Plan) - This plan will define proposed improvements for

the T-Ball and associated components as well as modifications to the existing trail loop. Staking information and dimensions will be provided to assist the contractor in site layout and provide horizontal control of the proposed improvements.

- Grading and Drainage Plan – This plan will provide spot elevations in critical areas, proposed contour lines interpolated between spot elevations, and limits of disturbance within the proposed grading plan.
- Erosion and Sediment Control Plans and Details - These plans will be prepared per Tennessee Department of Environment and Conservation ("TDEC") requirements. The location and identification of specific erosion and sediment control measures, or Best Management Practices (BMPs) will be delineated in the plans along with the proposed grading and drainage improvements. Any permitting fees shall be paid by the Client.
- Construction Details - Details will be prepared for site work improvements, T-Ball field components, and erosion and sediment control measures.

Task 3 – Bidding Assistance

The following professional services will be provided to assist the Client with the bidding for construction and will consist of the following:

- Construction Documents will be made available for contractors to obtain at a specified location.
- Kimley- Horn will attend one (1) pre-bid meeting with contractors to review project Construction Documents and to answer initial questions.
- Answer Requests for Information (RFIs) from contractors regarding Construction Documents during the bid process. Three (3) hours have been allocated for RFI responses. Anything beyond this will be considered Additional Services and require Client permission to proceed.
- Issue addenda as needed to clarify Construction Documents.
- Review bids received from contractors with the Client and provide a recommendation of award.

Task 4 – Construction Phase Services

The following professional services will be provided during construction.

- Pre-Construction Conference. Consultant will attend one (1) Pre-Construction Conference prior to commencement of construction activity.
- Visits to Site and Observation of Construction. Consultant will make three (3) visits during construction to observe the progress of the work. Such observations will not be exhaustive or extend to every aspect of Contractor's work. Observations will to be limited to spot checking, selective measurement, and similar methods of general observation. Based on information obtained during site visits, Consultant will evaluate whether Contractor's work is generally proceeding in accordance with the Contract Documents, and Consultant will keep Client informed of the general progress of the work.
- Consultant will not supervise, direct, or have control over Contractor's work, nor shall Consultant have authority to stop the Work or have responsibility for the means, methods, techniques, equipment choice and usage, schedules, or procedures of construction selected by Contractor, for safety programs incident to Contractor's work, or for any failure of Contractor to comply with any laws. Consultant does not guarantee the performance of any Contractor and has no responsibility for Contractor's failure to perform its work in accordance with the Contract Documents. If the Consultant obtains actual knowledge that a Contractor is failing to perform its work in accordance with the Contract Documents, the Consultant shall notify the Client in writing.
- Recommendations with Respect to Defective Work. Consultant will recommend to Client that Contractor's work be disapproved and rejected while it is in progress if, on the basis of its observations, Consultant believes that such work will not produce a completed Project that generally conforms to the Contract Documents.

- Clarifications and Interpretations. Consultant will respond to reasonable and appropriate Contractor requests for information and issue necessary clarifications and interpretations of the Contract Documents. Any orders authorizing variations from the Contract Documents will be made by Client.
- Change Orders. Consultant may recommend Change Orders to the Client and will review and make recommendations related to Change Orders submitted or proposed by the Contractor.
- Shop Drawings and Samples. Consultant will review Shop Drawings and Samples and other data which Contractor is required to submit, but only for conformance with the information given in the Contract Documents. Such review and approvals or other action will not extend to means, methods, techniques, equipment choice and usage, schedules, or procedures of construction or to related safety programs.
- Substitutes and "or-equal." Consultant will evaluate and determine the acceptability of substitute or "or-equal" materials and equipment proposed by Contractor in accordance with the Contract Documents.
- Disagreements between Client and Contractor. Consultant will, if requested by Client, render written decision on all claims of Client and Contractor relating to the acceptability of Contractor's work or the interpretation of the requirements of the Contract Documents. In rendering decisions, Consultant shall be fair and not show partiality to Client or Contractor and shall not be liable in connection with any decision rendered in good faith.
- Applications for Payment. Based on its observations and on review of applications for payment and supporting documentation, Consultant will determine amounts that Consultant recommends Contractor be paid. Such recommendations will be based on Consultant’s knowledge, information and belief, and will state whether in Consultant’s opinion Contractor’s work has progressed to the point indicated, subject to any qualifications stated in the recommendation. For unit price work, Consultant’s recommendations of payment will include determinations of quantities and classifications of Contractor's work, based on observations and measurements of quantities provided with pay requests. Consultant’s recommendations will not be a representation that its observations to check Contractor's work have been exhaustive, extended to every aspect of Contractor's work, or involved detailed inspections.
- Substantial Completion. Consultant will, after notice from Contractor that it considers the Work ready for its intended use, in company with Client and Contractor, conduct a site visit to determine if the Work is substantially complete. Work will be considered substantially complete following satisfactory completion of all items with the exception of those identified on a final punch list.
- Final Notice of Acceptability of the Work. Consultant will conduct a final site visit to determine if the completed Work of Contractor is generally in accordance with the Contract Documents and the final punch list so that Consultant may recommend final payment to Contractor. Accompanying the recommendation for final payment, Consultant shall also provide a notice that the Work is generally in accordance with the Contract Documents to the best of Consultant’s knowledge, information, and belief based on the extent of its services and based upon information provided to Consultant.

Services Not Included

Any other services, including but not limited to the following, are not included in this Agreement:

- Geotechnical Engineering

Additional Services

Any services not specifically provided for in the above scope will be billed as additional services and performed at our then current hourly rates. Additional services we can provide include, but are not limited to, the following:

- Site Lighting Design
- Irrigation Design Services
- Plans, Details, or Specifications beyond those described above
- Easement Documents and/or Coordination
- Project Meetings/Coordination/Permitting Assistance beyond those described above
- Off-site Improvements

Information Provided By Client

We shall be entitled to rely on the completeness and accuracy of all information provided by the Client or the Client's consultants or representatives. The Client shall provide all information requested by Kimley-Horn during the project.

Schedule

We will provide our services as expeditiously as practicable to meet a mutually agreeable schedule.

Fee and Expenses

Kimley-Horn will perform the services in Tasks 1 - 4 for the total lump sum labor fee below. Individual task amounts are informational only. In addition to the lump sum labor fee, direct reimbursable expenses such as mileage, express delivery services, fees, air travel, and other direct expenses will be billed at 1.15 times cost. All permitting, application, and similar project fees will be paid directly by the Client.

Pre-Design Survey Services:		
Task 1	Topographic Survey	$ 4,000.00
Design Services:		
Task 2	Construction Documents	$19,650.00
Bidding and Construction Phase Services:		
Task 3	Bidding Assistance	$ 3,500.00
Task 4	Construction Phase Services	$ 4,500.00
Total Lump Sum Labor Fee		**$31,650.00**

ACCEPTED:

CITY OF LAKELAND	**KIMLEY-HORN AND ASSOCIATES, INC.**
BY:______________________________	BY:______________________________
TITLE:________________________	TITLE: Associate
DATE:____________________________	DATE: May 14, 2024

rev 1/2021

CITY OF
LAKELAND
TENNESSEE
10001 US Highway 70 • Lakeland, TN 38002
Phone: (901) 867-2717 | Fax: (901) 867-2063

February 16, 2024

Commissioner Mick Wright
Shelby County Board of Commissioners
Shelby County Government
160 North Main Street, Suite 600
Memphis, Tennessee 38103

Re: City Hall Park T-Ball Field Capital Project Funding Request

Dear Commissioner Wright,

I am writing to request the use of capital funding for the City of Lakeland to design and build a t-ball field on the southwest corner of City-owned property at 10001 Highway 70, Lakeland, Tennessee 38002, identified as parcel ID L0150 00042C. Images from our GIS system and the Shelby County Assessor's Office included herein as Exhibit A serve as documentation of the City's ownership of the park land. Our internal cost estimates, based on similar projects, and breakdown of our funding request from the Shelby County Board of Commissioners is included as Exhibit B.

This t-ball field will provide much-needed recreational facilities for our City's recreational youth t-ball and baseball programs. It will be a valuable addition to the community, promoting healthy lifestyles, teamwork, and providing a safe place for children to play and learn.

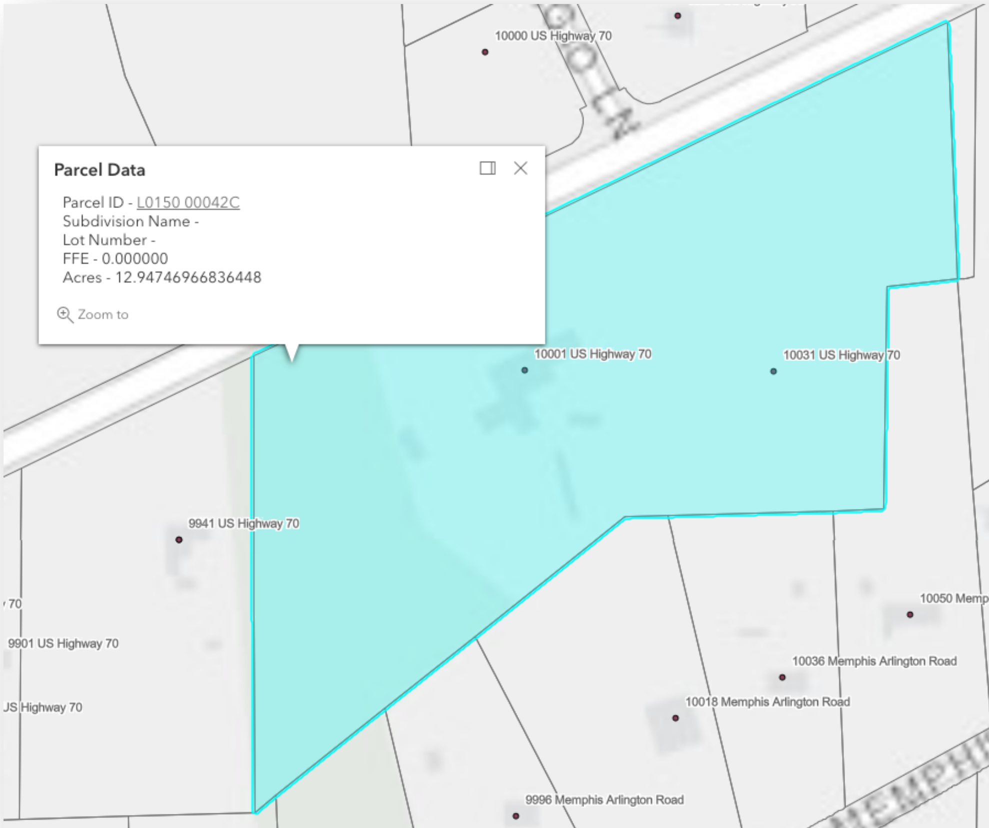
We believe that this project aligns with the goals of the County to improve the quality of life for its residents. We are committed to ensuring that the t-ball field is sustainably designed, constructed, and maintained, and that it will be a source of pride for our community.

We respectfully request your support and consideration for this project. We would be happy to provide any additional information or answer any questions you may have.

Respectfully Submitted,

Michael Walker, CPA
City Manager

Exhibit A
Property Details



Melvin Burgess | **Assessor of Property**

RESIDENTIAL · COMMERCIAL · PERSONAL PROPERTY · APPEALS · TAX CALCULATOR · CAREER OPPORTUNITY · CONTACT · ABOUT · HOME

Property Location and Owner Information

Parcel ID:	L0150 00042C
Property Address:	10001 HIGHWAY 70
Municipal Jurisdiction:	LAKELAND
Neighborhood Number:	00406A00
Tax Map Page:	76
Land Square Footage :	576490
Acres :	13.2344
Lot Dimensions :	1140.39 X 660.36
Subdivision Name :	
Subdivision Lot Number :	
Plat Book and Page :	
Number of Improvements :	0
Owner Name :	LAKELAND CITY OF
Owner Mailing Address:	10001 HIGHWAY 70
Owner City/State/Zip:	LAKELAND TN 38002- 8068

Exhibit B
Preliminary Cost Estimate and Funding Request

Architectural Design Cost to convert practice field to t-ball diamond	$ 50,000
Construction Estimate, including site grading and related equipment	300,000
Total estimated project cost	**$ 350,000**
City of Lakeland fund balance used	(81,000)
Shelby County Board of Commissioners capital funding requested	**$ 269,000**

Prepared by the City of Lakeland, Tennessee, Parks and Recreation Department

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 16, 2024

Subject: **Discussion and Possible Action** - update on the Lakeland Community Center project and related loan funding through the United States Department of Agriculture Rural Development program.

Staff Contact: Michael Walker, City Manager

STAFF RECOMMENDATION

There is no associated City Staff recommendation related to this discussion.

BUDGET IMPACT

There is no specific budget impact on this item, as this is presented for discussion purposes only.

DISCUSSION

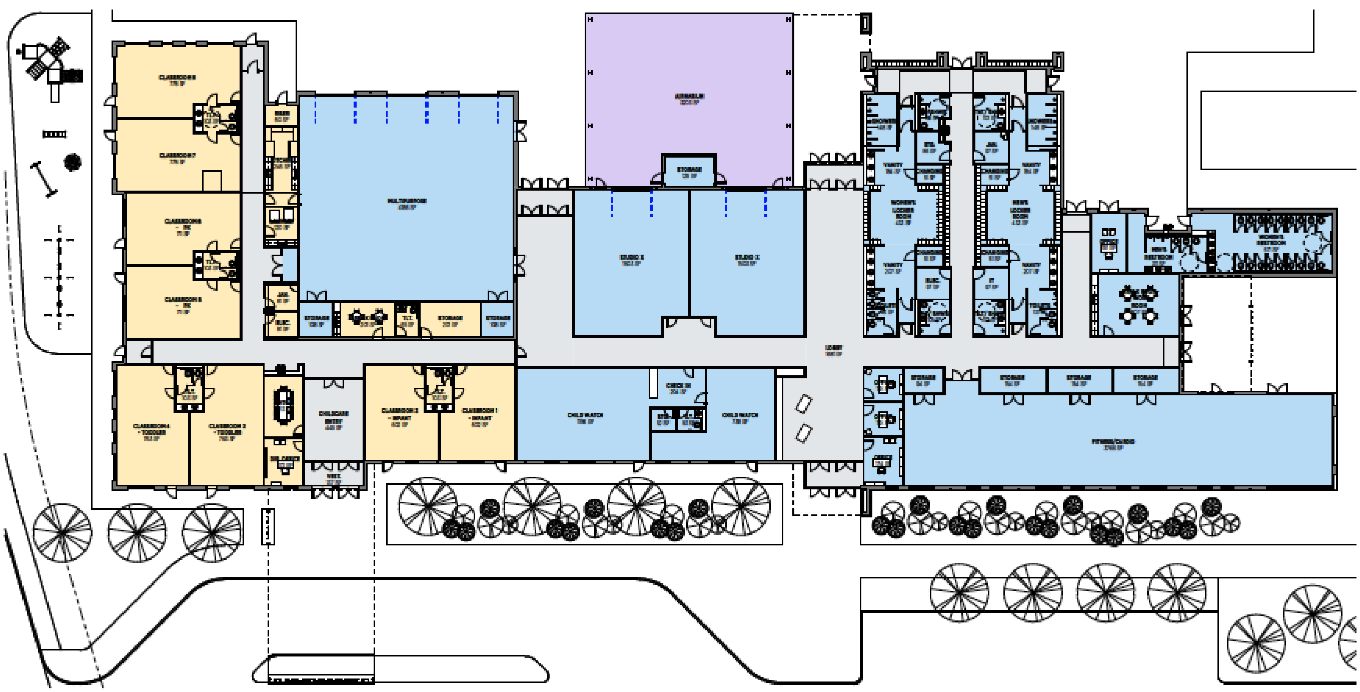
The funding mechanisms for the Lakeland Community Center, to be operated by the YMCA of the Midsouth, are underway.

As previously discussed, the City of Lakeland's contributions to this project are currently estimated to be approximately $14.5 million - the amount of estimated USDA loan proceeds in the proposed fiscal year 2025 annual budget. Of this amount, approximately $3 million was expended in fiscal year 2024 for the acquisition of the site.

One of the initial phases of the USDA loan process is the completion of the preliminary architectural report, or PAR. The PAR has been completed and submitted to USDA for review; the next step is the financial feasibility study, which is underway. USDA anticipates committing the funding by June 30, 2024 (meaning, it's locked in) at an anticipated interest rate of 3.5% for the 40-year loan program.

City Staff also continue to work with YMCA staff on the full capital structure of the facility, reviewing the proposed operating agreement, and ensuring a successful collaboration on the project.

Based on Staff and Commissioner feedback, the PAR included total cost estimates for a larger multipurpose area and more amenities:



This redesign of the original footprint was based on observations and input from the visit to YMCA facilities in Houson, Texas. The redesign resulted in the following overall cost estimate submitted with the PAR document:

Project Cost Estimate		
		April 30, 2024
A.	**Preliminary Construction Cost**	**Cost**
1.	Building and Site (gross 54,478 sf with Airnasium)	
	a. Cost Estimate	$22,211,980
	b. Markups (Permit, Escalation, Estimating Contingency, Fee)	$2,040,981
	c. Indirect Cost Estimate (Insurance, Bonds, Builders Risk)	$648,720
	d. BABAA cost impact (5%)	$1,245,084
	Total Construction Cost (CC)	**$26,146,765**
B.	**Design Fees & Reimbursements**	**Cost**
1.	Architecture , Engineering and Interior Finishes (6% of CC)	$1,455,178
2.	Architectural Hourly PAR for USDA (allowance)	$15,000
3.	Site Survey	$15,000
6.	Civil Engineering	$149,800
	a. Civil Construction Administration (allowance)	$25,000
7.	Landscape/Irrigation Design	$78,500
	a. Landscape Construction Administration (allowance)	$25,000
8.	Traffic Study (allowance)	($26,500 - incl'd item 6)
	Total Design Fees & Reimbursements	**$1,763,478**
C.	**Governmental Fees & Permits (Allowances)**	**Cost**
1.	Building Permit / SFM	($83,923 - incl'd item 1b)
2.	Plan Review Fee	$3,000
3.	DRC/PC	$0
	Total Governmental Fees & Permits	**$3,000**
D.	**Land Survey, Investigation & Rights**	**Cost**
1.	Land Purchase Cost	$0
	Total Land Survey & Investigation	**$0**
E.	**Utility Fees/ Deposit (Allowances)**	**Cost**
	See footnote #5 below	
F.	**Furnishing, Fixtures & Equipment (Allowances)**	**Cost**
	See footnote #5 below	
G.	**Interest**	**Cost**
1.	City of Lakeland anticipated interest (2 years at 5.00%)	**$2,930,890**
H.	**Legal**	**Cost**
1.	City of Lakeland anticipated legal cost	**$70,000**
	PROJECT SUBTOTAL (A+B+C+D+E+F)	**$27,913,243**
	Owner Contingency (5%)	**$1,395,662**
	TOTAL PROJECT COST (G + H + Project Subtotal + Contingency)	**$32,309,795**

Presented below is the cost estimate of the original design:

Project Cost Estimate		
		April 10, 2024
A.	Preliminary Construction Cost	Cost
1.	Building and Site (gross 54,478 sf with Airnasium)	
	a. Cost Estimate	$18,215,282
	b. Markups (Permit, Escalation, Estimating Contingency, Fee)	$1,965,277
	c. Indirect CC Cost Estimate (Insurance, Bonds, Builders Risk)	$435,495
	d. BABAA cost impact (5%)	$1,030,803
	Total Construction Cost (CC)	**$21,646,857**
B.	Design Fees & Reimbursements	Cost
1.	Architecture , Engineering and Interior Finishes (6% of CC)	$1,210,834
2.	Architectural Hourly PAR for USDA (allowance)	$15,000
3.	Site Survey	$15,000
6.	Civil Engineering	$149,800
	a. Civil Construction Administration (allowance)	$25,000
7.	Landscape/Irrigation Design	$78,500
7a.	Landscape Construction Administration (allowance)	$25,000
8.	Traffic Study (allowance)	($26,500 - incl'd item 6)
	Total Design Fees & Reimbursements	**$1,519,134**
C.	Governmental Fees & Permits (Allowances)	Cost
1.	Building Permit / SFM	($83,923 - incl'd item 1b)
2.	Plan Review Fee	$3,000
3.	DRC/PC	$0
	Total Governmental Fees & Permits	**$3,000**
D.	Land Survey, Investigation & Rights	Cost
1.	Land Purchase Cost	$0
	Total Land Survey & Investigation	**$0**
E.	Utility Fees/ Deposit (Allowances)	Cost
	See footnote #5 below	
F.	Furnishing, Fixtures & Equipment (Allowances)	Cost
	See footnote #5 below	
G.	Interest	Cost
1.	City of Lakeland anticipated interest (2 years at 5.00%)	**$2,432,744**
H.	Legal	Cost
1.	City of Lakeland anticipated legal cost	**$70,000**
	PROJECT SUBTOTAL (A+B+C+D+E+F)	**$23,168,990**
	Owner Contingency (5%)	**$1,158,450**
	TOTAL PROJECT COST (G + H + Project Subtotal + Contingency)	**$26,830,184**

While presented with the higher estimate to the USDA for funding purposes, this does not mean that is a final decision - as those estimates can be revised at a later date.

City Staff continue to work with YMCA staff on the capital funding structure, as well as exploration of potential grant and other funding sources.