CITY OF
LAKELAND
TENNESSEE

Board of Commissioners
Regular Meeting Agenda
Thursday, May 15, 2025, 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:

1. **Ordinance - Second and Final Reading** - amending the official zoning map of the City of Lakeland, Tennessee, by rezoning the property located at 0 Blue Bridge Lane, parcel NO L0159 00126 from C-2: Regional Commercial to R2: Suburban Manor, *Recommended by the Municipal Planning/Design Review Commission*

VI. TREASURER'S REPORT:

1. Fiscal Year to Date through April 30, 2025

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

1. Recognition of May 2025 Honored Professions and Guests

2. City Manager's Report *(in brief, with Lakeland School System Superintendent Dr. Ted Horrell presenting the FY26 LSS budget overview)*

VIII. PUBLIC COMMENTS:

IX. SEWERAGE COMMISSION BUSINESS:

X. CONSENT AGENDA:

XI. REGULAR AGENDA:

1. **Approval of previous meeting minutes** - April 17, 2025 (Beer Board)

2. **Approval of previous meeting minutes** - April 17, 2025 (Board of Commissioners)

3. **Approval of previous meeting minutes** - May 6, 2025 (Board of Commissioners - Special Called Meeting)

4. **Ordinance - Second and Final Reading** - amending the official zoning map of the City of Lakeland, Tennessee, by rezoning the property located at 0 Blue Bird Cove, parcel NO L0159 00126 from C-2: Regional Commercial to R2: Suburban Manor, *Recommended by the Municipal Planning/Design Review Commission*

5. **Ordinance - First Reading** - adopting the annual budget and tax rate for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

6. **Ordinance - First Reading** - amending Title 20 of the City of Lakeland Municipal Code to establish regulations to govern special events and mobile food vendors within the City of Lakeland. *Sponsored by Mayor Roman*

7. **Resolution -** approving the purchase of a Falcon 3 Ton Asphalt Hot Box from Jet-Vac through Buy Board Contract #685-22.

8. **Resolution** - approving an agreement with Lindsey Champagne doing business as 901 Goats-Walkapony Goat Ranch for a Goat Yoga program.

9. **Resolution** - approving an agreement with the YMCA of Memphis & the Mid-South for a Lakeland Summer Camp.

10. **Resolution** - approving an agreement with Pyro Shows Inc. to provide a fireworks display for the City of Lakeland 2025 Freedom Festival.

11. **Resolution** - approving a temporary construction easement through Windward Slopes Park for the limited purpose of allowing the removal of the in ground pool located at 9799 Windward Slopes Drive.

12. **Discussion and Possible Action** - regarding the annual performance evaluation process. *Sponsored by Mayor Roman*

XII. ANNOUNCEMENTS:

XIII. ADJOURNMENT:

CITY OF LAKELAND TENNESSEE

Municipal Planning and Design Review Commission

Meeting Date: Thursday, April 10, 2025

Project: Canada Road LLC. – Rezoning Application

Staff Contact: Alex Barthol, Staff Planner

PROJECT INFORMATION

Location:	Northwest corner of L0159 00126
Parcel ID:	L0159 00126
Zoning District:	C-2: Regional Commercial
Site Area:	1.02 acres
Applicant:	Canada Road LLC.
Representative:	Cory Brady, PLA, AICP

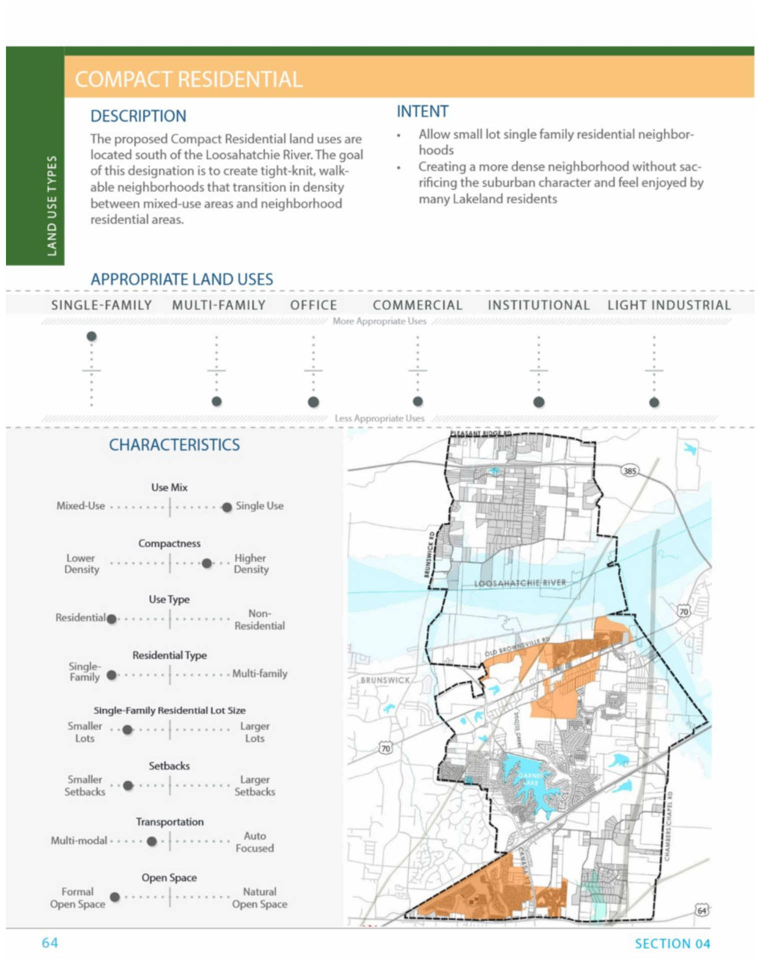
STAFF RECOMMENDATION

City Staff recommends approval for the Rezoning Application for Canada Road LLC.

BACKGROUND:
The subject property is located in the northwest corner of L0159 00126 at the southern end of Bluebridge Lane. The current zoning for the property is C-2: Regional Commercial. The property is currently undeveloped but is ultimately planned to be developed as two single family residential lots should the rezoning application be approved.

ANALYSIS:

Upon review by City Staff, this rezoning application is supported by the recently approved Comprehensive Plan for the City of Lakeland. The plan shows this area to ultimately be zoned as Compact Residential, which would be in line with the adjacent properties. The request is to change the existing zoning of C2–Regional Commercial to R2–Suburban Manor. City Staff agrees that a single family residential use is the best use for this property and conforms with the overall vision set forth by the Comprehensive Plan. A subdivision application was also submitted with this rezoning request and will be contingent upon the recommendation from the MPC and ultimate decision by the Board of Commissioners.



EXAMPLE MOTIONS

1. Motion to approve the Canada Road LLC. Rezoning Application as submitted.
2. Motion to deny the Canada Road LLC. Rezoning Application:
    a. Reason for denial

ORDINANCE O-4-2025

AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF LAKELAND, TENNESSEE, BY REZONING THE PROPERTY LOCATED AT 0 BLUE BRIDGE LANE, PARCEL NO L0159 00126 FROM C-2: REGIONAL COMMERCIAL TO R2: SUBURBAN MANOR

WHEREAS, the City of Lakeland has received a request for the rezoning of a portion of the property located at 0 Blue Bridge Lane Lakeland, Tennessee, 38002, identified as Parcel No. L0159 00126 on the tax map of Shelby County, Tennessee; and

WHEREAS, Section 13-7-203 of Tennessee Code Annotated permits the amendment of the Municipal Zoning Ordinance of the City of Lakeland; and,

WHEREAS, in accordance with Tennessee Code Annotated, Section 13-7-203 the legislative body held a public hearing to obtain citizen input into said amendment; and,

WHEREAS, the subject property is currently zoned C-2: Regional Commercial, and the applicant has requested a change in zoning to R2: Suburban Manor to allow for Single Family Residential use; and

WHEREAS, the City of Lakeland Municipal Planning Commission has reviewed the proposed zoning amendment at the regularly-scheduled meeting on April 10, 2025 and has recommended approval of the rezoning request; and

WHEREAS, the Board of Commissioners has determined that the proposed rezoning is consistent with the City of Lakeland's Comprehensive Plan and is in the best interests of the health, safety, and welfare of the community.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, that:

SECTION 1. The official zoning map of the City of Lakeland, Tennessee, is hereby amended by rezoning the property located at 0 Blue Bridge Lane Lakeland, Tennessee, 38002, from C-2: Regional Commercial to R2: Suburban Manor, as depicted on the attached map.

SECTION 2. **T**his Ordinance shall take effect immediately upon its passage on second and final reading, the public welfare requiring it.

ORDINANCE O-4-2025

AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF LAKELAND, TENNESSEE, BY REZONING THE PROPERTY LOCATED AT 0 BLUE BRIDGE LANE, PARCEL NO L0159 00126 FROM C-2: REGIONAL COMMERCIAL TO R2: SUBURBAN MANOR

First Reading: April 17, 2025
Public Hearing: May 15, 2025
Final Reading: May 15, 2025

ATTEST:

______________________________	______________________________
Josh Roman	Cheyenne Carter
Mayor	*City Recorder*

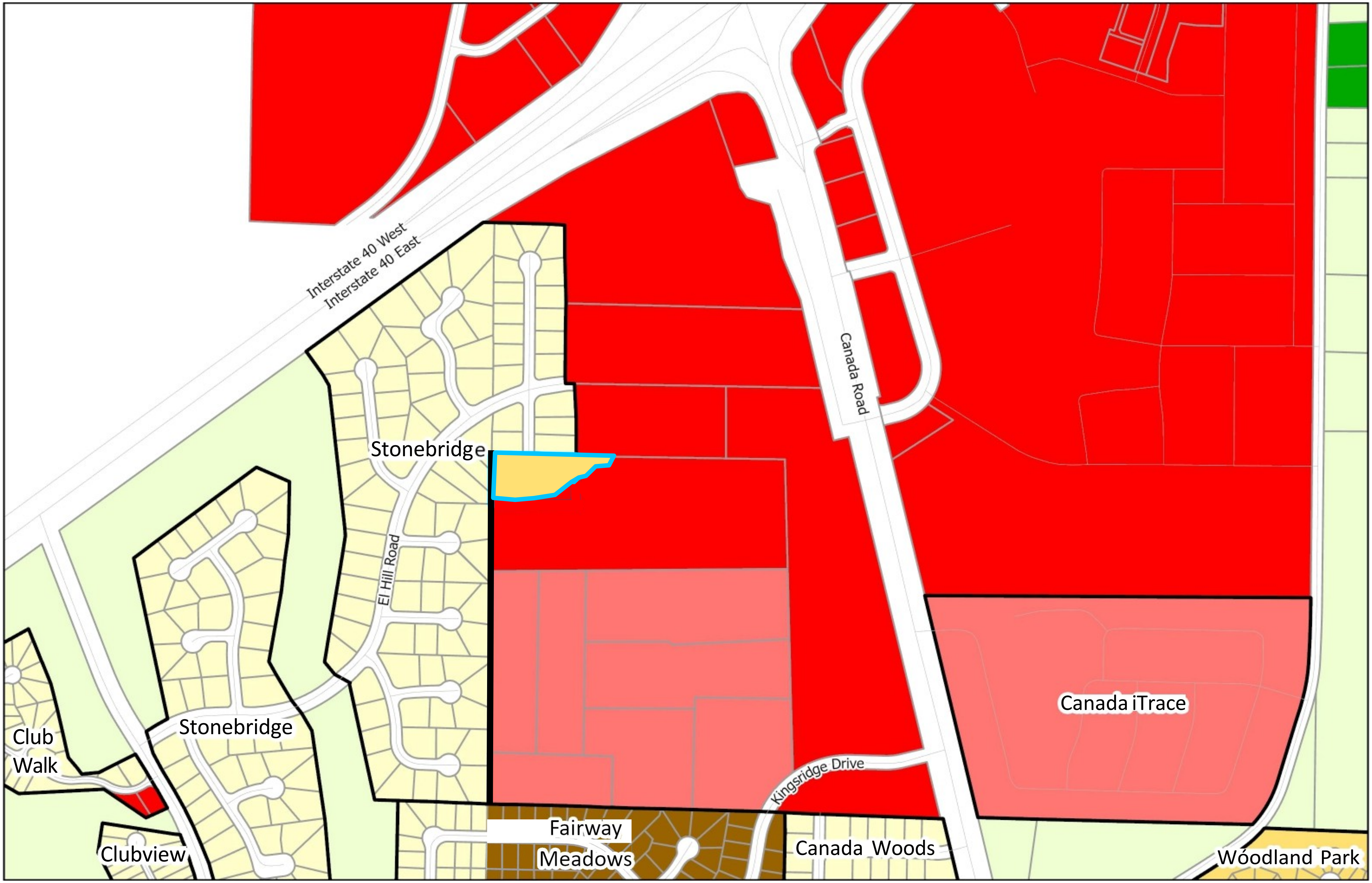
Description of Property Rezoning - (2.119 ac, 92,323.89 s.f.)

Property Rezoning description of part of the Elizabeth Crisler property as described in Instrument 23034879 in Lakeland, Shelby County, Tennessee;

Beginning at an ironpin found at the intersection of the south line of First Addition - Section A, Stonebridge Subdivision as recorded in Plat book 126 Page 35 with the east line of Stonebridge Subdivision. First Addition as recorded In Plat Book 131Page 76- thence South 86 degrees 24minutes 42 seconds East with said south line, the south line of An Amendment toLots15. 16&17,First Addition, Section A, Stonebridge Subdivision as recorded in Plat Book 160 Page 44, and also the south line of the City of Lakeland property as described in Instrument 03194398 a distance of 601.42 feet to a point found in the centerline of a stream; thence continuing along said stream centerline in a southwesterly direction the following calls South 33 degrees 19 minutes 19 seconds West a distance of 20.29 feet to a point; thence South 85 degrees 21 minutes 31 seconds a distance of 70.45 feet to a point; thence South 37 degrees 42 minutes 52 seconds West a distance of 31.56 feet to a point; thence South 49 degrees 31 minutes 35 seconds West a distance of 39.52 feet to a point; thence South 78 degrees 14 minutes 52 seconds West a distance of 37.76 feet to a point; thence South 59 degrees 42 minutes 23 seconds West a distance of 49.60 feet to a point; thence South 50 degrees 46 minutes 33 seconds West a distance of 102.15 feet to a point; thence South 81 degrees 07 minutes 36 seconds West a distance of 125.20 feet to a point; thence South 85 degrees 54 minutes 01 seconds West a distance of 29.46 feet to a point; thence South 85 degrees 50 minutes 31 seconds West a distance of 56.43 feet to a point; thence North 86 degrees 41 minutes 52 seconds West a distance of 48.10 feet to a point; thence North 83 degrees 36 minutes 18 seconds West a distance of 64.67 feet to a point in the east line of said Stonebridge Subdivision, First Addition as recorded in Plat Book 131 Page 76; thence North 02 degrees 51 minutes 32 seconds East with the east line of said subdivision a distance of 224.02 feet to the point of beginning and containing 92,323.89 square feet, 2.119 acres more or less.

.

O Canada Road Zoning Map



AG: Agriculture

C-1. Community Commercial

C-2: Regional Commercial

GG: General Government

I-L: Light Industrial

OR. Outdoor Recreation

P: Institutional

R-1 (PRD): Planned Low Density Residential

R-2 (PRD): Planned Medium Density Residential

R-2A. Alternate Medium Density Residential

R-3: Suburban Couage

R1. Suburban Estate

R2: Suburban Manor

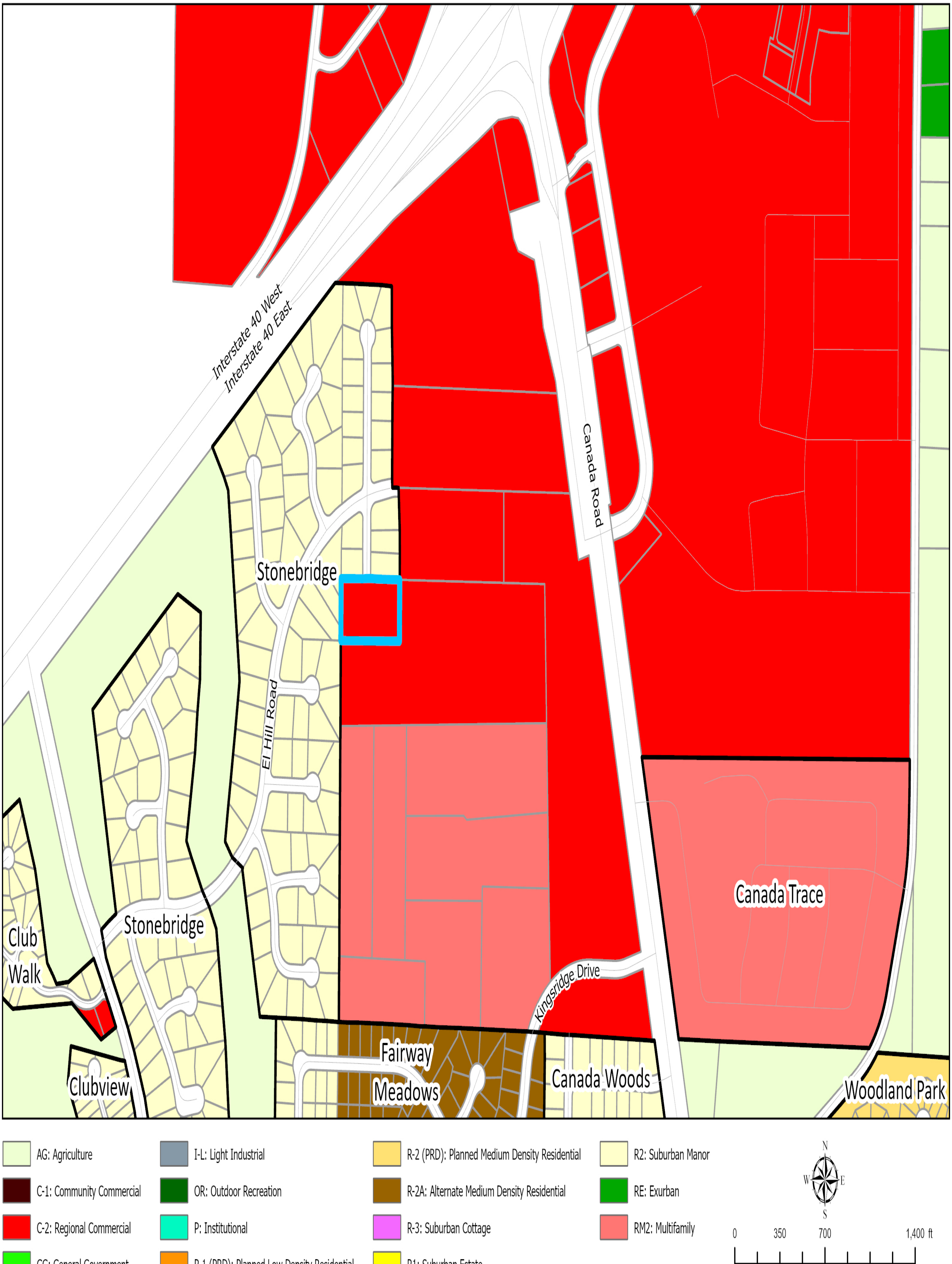
RE: Exurban

RM2: Muttifamity

N

0 350 700 1,400 ft

O Canada Road Zoning Map



City Of
LAKELAND
TENNESSEE

TREASURER'S REPORT

July 1,2024 through April 30, 2025

APRIL GENERAL FUND

Fund Balance	Beginning Fund Balance	Jan Fund Balance
Non-Spendable	-	-
Committed	350,572	648,269
Assigned	243,841	243,841
Unassigned	6,942,429	12,494,797
Total Fund Balance	7,536,843	13,386,907
Change in Fund Balance	-	5,850,064

General Fund

Revenue:

$16,612,217

Expenditures:

$7,569,231

Other Financing Sources (Uses):

($3,192,922)

Change In Fund Balance:

$5,850,064

Highlights YTD

Revenue YTD

- Property Tax Revenue: $5,870,654– 99% of Budget
- Local Tax Revenue: $2,493,318 – 59% of Budget
- State Shared Revenue: $1,417,583 – 60% of budget

Expenditure YTD

- Expenditures at 38% of budget excluding capital projects
- Capital projects at $2,263,303 – the newest expenses being for the Community Center, the restrooms at IH Park and the pavilion at IH Park

Transfer YTD

- Transferred $3,192,922 which includes Lakeland School System for their allocation of property tax, State Street Fund and Debt Service Fund

Change in Fund Balance YTD

- Increase of $5,850,064

APRIL STATE STREET FUND

Beginning Fund Balance: $1,241,707
Change in Fund Balance : $93,135
Ending Fund Balance: $1,334,842

State Street Aid Fund

Revenue: $361,362

Expenditures : $1,968,227

Change in Fund Balance: $93,135

Highlights YTD

Revenue

- Received $351,054 in state shared revenue and grants – 67% of budget

Expenditures

- Spent $1,267,700 for paving – carryover from FY24 and concrete curb work for FY25
- Personnel expenses at $157,826 - 45% of budget

Transfers in

- $1,700,000 from General Fund which is 77% of budget

Change in Fund Balance

- Increase of $93,135

APRIL STORM WATER FUND

Beginning Fund Balance: $372,641
Change in Fund Balance: $13,264
Ending Fund Balance: $385,905

Storm Water Fund

Revenue:
$163,123

Expenditures :
$149,859

Change in Fund Balance:
$13,264

Highlights YTD

Revenue

- Received $161,293 in fees - 73% of budget

Expenditures

- Personnel & Admin expenses at $93,241 - 86% of budget
- Capital expenditures remained unchanged at $56,618

Change in Fund Balance

- Increase of $13,264

APRIL SOLID WASTE FUND

Beginning Fund Balance: ($62,705)
Change in Fund Balance: $304,103
Ending Fund Balance: $241,398

Solid Waste Fund

Revenue: $1,520,309

Expenditures : $1,216,206

Change in Fund Balance: $304,103

Highlights YTD

Revenue

- Received $1,051,052 in collection fees - 75% of budget
- Received FEMA reimbursement of $469,257

Expenditures

- Personnel & admin expenses at $131,688 - 77% of budget
- Contracted services at $1,077,554 - 72% of budget

Change in Fund Balance

- Increase of $304,103

APRIL SEWER FUND

Beginning Net Position: $14,161,181
Change in Net Position: ($190,310)
Ending Net Position: $13,970,871

Sewer Fund

Operating Revenue:
$2,234,593

Operating Expenses:
$2,053,164

Operating Income (Loss):
$181,429

Change in Net Position:
($190,310)

Highlights YTD

Revenue

- Received $2,085,143 in service and connection fees

Expenses

- Personnel and administrative expenses at $1,569,831 - 82% of spending plan

- Interest and agent fees at $371,739

- Operating Income of $181,429

City of Lakeland, Tennessee
Outstanding Debt as of April 30, 2025

Beverle Rivera Roadway Extension	$ 1,117,834.00
LSS High School Construction	$ 43,849,375.00
LSS Middle School Construction	$ 13,809,710.00
Total General Obligation debt	**$ 58,776,919.00**
Public Works Projects - Sewer Interceptor	$ 19,446,681.00
Public Works Projects - Sewer Treatment Plant	$ 1,404,000.00
Total Sewer Utility Debt	**$ 20,850,681.00**
Total Debt	**$ 79,627,600.00**

APRIL FINANCIAL STATEMENTS

City of Lakeland

BALANCE SHEET - ALL CITY GOVERNMENTAL FUNDS - UNAUDITED

April 30, 2025

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					
	GENERAL FUND	DEBT SERVICE FUND	STATE STREET AID FUND	STORM WATER FUND	SOLID WASTE FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash and cash equivalents	$ 12,337,401	$ 91	$ 1,348,260	$ 385,498	$ 379,043	$ 14,450,293
Receivables						
Property taxes, net of allowance	6,016,222	-	-	-	-	6,016,222
Grants	3,092	-	-	-	-	3,092
Other	6,445	-	-	-	-	6,445
Due from other governments	-	-	-	-	-	-
Due from other funds	138,010	-	-	-	-	138,010
Prepaid items	-	-	-	-	-	-
Advances Receivable	1,024,355					1,024,355
Inventory	2,719	-	-	-	-	2,719
Restricted cash	-	-	-	-	-	-
Total assets	$ 19,528,244	$ 91	$ 1,348,260	$ 385,498	$ 379,043	$ 21,641,136
LIABILITIES						
Accounts payable and accrued liabilities	$ 10,115	$ -	$ 13,418	$ (407)	$ (365)	$ 22,761
Deposits	151,446	-	-	-	-	151,446
Due to other funds	18,538	-	-	-	138,010	156,548
Unearned revenue	-	-	-	-	-	-
Total liabilities	180,099	-	13,418	(407)	137,645	330,755
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue						
Property taxes	5,954,185	-	-	-	-	5,954,185
Grants	7,053	-	-	-	-	7,053
Other	-	-	-	-	-	-
Total deferred inflows of resources	5,961,238	-	-	-	-	5,961,238
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	385,905	-	385,905
Committed	648,269	91	1,334,842	-	-	1,983,202
Assigned	243,841	-	-	-	-	243,841
Unassigned	12,494,797	-	-	-	241,398	12,736,195
Total fund balances	13,386,907	91	1,334,842	385,905	241,398	15,349,143
Total liabilities, deferred inflows of resources, and fund balances	$ 19,528,244	$ 91	$ 1,348,260	$ 385,498	$ 379,043	$ 21,641,136

City of Lakeland

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL CITY GOVERNMENTAL FUNDS - UNAUDITED - FOR THE FYTD PERIOD ENDED
April 30, 2025

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					
	GENERAL FUND	DEBT SERVICE FUND	STATE STREET AID FUND	STORM WATER FUND	SOLID WASTE FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Property taxes	$ 5,870,654	$ -	$ -	$ -	$ -	$ 5,870,654
Local taxes	2,493,318	-	-	-	-	2,493,318
Intergovernmental	1,417,583	-	351,054	-	-	1,768,637
Licenses and permits	119,172	-	-	-	-	119,172
Charges for services	148,259	-	-	163,123	1,051,052	1,362,434
Federal, state, and local grants	532,017	-	10,308	-	469,257	1,011,582
Interest income	233,569	1	-	-	-	233,570
Contributions	5,683,010					5,683,010
Other	114,635	-	-	-	-	114,635
Total revenues	16,612,217	1	361,362	163,123	1,520,309	18,657,012
EXPENDITURES						
Current						
General government	2,301,734	-	-	-	-	2,301,734
Community development	1,060,189	-	-	-	-	1,060,189
Public works	830,612	-	1,857,970	93,241	1,209,242	3,991,065
Parks and recreation	1,113,393	-	-	-	-	1,113,393
Capital Outlay	2,263,303	-	110,257	56,618	6,964	2,437,142
Debt Service						
Principal	-	421,902	-	-	-	421,902
Interest and fiscal charges	-	319,383	-	-	-	319,383
Total expenditures	7,569,231	741,285	1,968,227	149,859	1,216,206	11,644,808
Excess of revenues over expenditures	9,042,986	(741,284)	(1,606,865)	13,264	304,103	7,012,204
OTHER FINANCING SOURCES (USES)						
Issuance of debt	-	-	-	-	-	-
Issuance of leases	-					-
Transfers in	-	741,257	1,700,000	-	-	2,441,257
Transfers out	(3,192,922)	-	-	-	-	(3,192,922)
Total other financing sources (uses)	(3,192,922)	741,257	1,700,000	-	-	(751,665)
Net change in fund balances	5,850,064	(27)	93,135	13,264	304,103	6,260,539
Fund balances - beginning	7,536,843	118	1,241,707	372,641	(62,705)	9,088,604
Fund balances - ending	$ 13,386,907	$ 91	$ 1,334,842	$ 385,905	$ 241,398	$ 15,349,143

City of Lakeland, TN
SEWER FUND
STATEMENT OF NET POSITION
April 30, 2025

ASSETS		
Current assets:		
Cash and cash equivalents	$	969,154
Restricted cash and cash equivalents		-
Receivables		
Accounts		-
Interest		1,721
Due from other governments		-
Total current assets		970,875
Capital assets:		
Capital assets, not being depreciated		22,421,898
Capital assets, being depreciated - net		12,986,582
Total capital assets		35,408,480
Net pension asset		-
Total assets		36,379,355
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pensions		26,510
LIABILITIES		
Current liabilities:		
Accounts payable and accrued expenses		530,589
Deposits		-
Advances payable to General Fund		1,024,354
Current portion of notes payable		688,000
Total current liabilities		2,242,943
Noncurrent liabilities:		
Net pension liability		28,464
Notes payable, net of current portion		20,162,681
Total liabilities		22,434,088
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pensions		906
NET POSITION		
Net investment in capital assets		13,533,445
Unrestricted		437,426
Total net position	$	13,970,871

City of Lakeland, Tennessee
SEWER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
April 30, 2025

	Prior YTD 04/30/24	Current YTD 04/30/25	Plan FY 2026
Operating revenues:			
Sewer service fee	$ 1,311,337	$ 2,085,143	$ 3,193,163
Service connection fees	176,950	149,450	604,300
Operating grants	-	-	2,614,797
Total operating revenues	1,488,287	2,234,593	6,412,260
Operating expenses:			
Personnel expenses	(484,386)	(571,823)	(820,806)
General and administrative	(632,423)	(998,008)	(1,084,630)
Depreciation	(340,000)	(483,333)	(580,000)
Total operating expenses	(1,456,809)	(2,053,164)	(2,485,436)
Operating Income (Loss)	31,478	181,429	3,926,824
Nonoperating revenues (expenses):			
Interest income	5,381	169	5,500
Interest and agent fee expense	(74,918)	(371,908)	(518,475)
Loss on sale of capital assets	-	-	-
Total non-operating expenses	(69,537)	(371,739)	(512,975)
Change in net position	(38,059)	(190,310)	3,413,849
Capital Contributions	-	-	-
Net position - beginning of year	13,913,609	14,161,181	14,161,181
Net position - Apr-30	$ 13,875,550	$ 13,970,871	$ 17,575,030

City of Lakeland, Tennessee
SEWER FUND
STATEMENT OF CASH FLOWS
April 30, 2025

	Current YTD 04/30/25
Cash flows from operating activities:	
Receipts from customers and users	$ 2,725,198
Payments to suppliers/operating costs	(1,569,831)
Net cash provided by operating activities	1,155,367
Cash flows from noncapital financing activities:	
Transfer of grant funds to General Fund	-
Cash flows from capital and related financing activities:	
Grant proceeds	-
Principal payments on capital debt	-
Proceeds from debt issuance	14,403,980
Acquisition and construction of capital assets	(15,034,985)
Interest paid on capital debt	(371,908)
Net cash used by capital and related financing activities	(1,002,913)
Cash flows from investing activities:	
Interest income received	169
Net increase (decrease) in cash and cash equivalents	152,623
Cash and cash equivalents - beginning of year	816,531
Cash and cash equivalents - Apr-30	$ 969,154

City of Lakeland

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND

April 30, 2025

	Prior YTD 04/30/24	Current YTD 04/30/25	Budget FY 2026	% Earned/Used Year-to-Date
REVENUES				
Property Taxes	$ 5,675,623	$ 5,870,654	$ 5,931,392	98.98%
Local Taxes	2,188,074	2,493,318	4,240,739	58.79%
Intergovernmental	1,387,878	1,417,583	2,366,757	59.90%
Licenses and permits	167,280	119,172	378,448	31.49%
Charges for services	135,481	148,259	302,399	49.03%
Federal, State, and Local Grants	270,153	532,017	9,311,456	5.71%
Contributions	-	5,683,010	6,000,000	94.72%
Other	517,955	348,204	220,000	158.27%
Total Revenues	10,342,444	16,612,217	28,751,191	57.78%
EXPENDITURES				
Current				
General government	(2,119,667)	(2,301,734)	(8,074,544)	28.51%
Community Development	(959,536)	(1,060,189)	(3,373,229)	31.43%
Public Works	(581,054)	(830,612)	(1,129,782)	73.52%
Parks and Recreation	(889,298)	(1,113,393)	(1,403,737)	79.32%
Capital Projects	(7,356,524)	(2,263,303)	(23,456,057)	9.65%
Debt Service				
Principal	-	-	-	0.00%
Interest	-	-	-	0.00%
Total Expenditures	(11,906,079)	(7,569,231)	(37,437,349)	20.22%
Excess (deficiency) of revenues over (under) expenditures	(1,563,635)	9,042,986	(8,686,158)	
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	-	-	14,500,000	
Issuance of Leases	-	-	-	
Transfers in	-	-	-	
Transfers out	(3,447,143)	(3,192,922)	(6,766,616)	
Total Other Financing Sources	(3,447,143)	(3,192,922)	7,733,384	
Net Change in Fund Balance	$ (5,010,778)	$ 5,850,064	$ (952,775)	
Allocation of Net Change in Fund Balance:				
Committed Fund Balance		297,697		
Restricted Fund Balance				
Assigned Fund Balance				
Nonspendable Fund Balance				
Unassigned Fund Balance		5,552,367		
Net Change in Fund Balance		$ 5,850,064		

STATE STREET AID
STATEMENT OF REVENUES AND EXPENSES
April 30, 2025

	Prior YTD 04/30/24	Current YTD 04/30/25	Budget FY 2026
REVENUES:			
State shared revenue	$ 318,070	$ 351,054	$ 524,673
Grant Revenue	-	10,308	117,000
Total revenues	318,070	361,362	641,673
EXI in state shared revebue and			
Personnel expenses	(282,105)	(157,826)	(349,604)
Public works	(2,101,079)	(1,700,144)	(3,537,285)
Capital projects	(56,634)	(110,257)	(166,000)
Total expenditures	(2,439,818)	(1,968,227)	(4,052,889)
Net excess (deficiency) of revenues over expenditures	(2,121,748)	(1,606,865)	(3,411,216)
OTHER FINANCING SOURCES (USES):			
Transfers in	1,800,000	1,700,000	2,218,513
Total other financing sources (uses):	1,800,000	1,700,000	2,218,513
Net change in fund balance	$ (321,748)	$ 93,135	$ (1,192,703)

STORM WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
April 30, 2025

	Prior YTD 04/30/24	Current YTD 04/30/25	Budget FY 2026
REVENUES:			
Storm Water Fees	$ 139,819	$ 161,293	$ 220,018
Other	-	1,830	-
Total revenues	139,819	163,123	220,018
EXPENDITURES:			
Personnel expenses	(43,387)	(49,893)	(67,077)
General and administrative	(9,932)	(43,348)	(41,660)
Capital	(21,850)	(56,618)	(475,000)
Total expenditures	(75,169)	(149,859)	(583,737)
OTHER FINANCING SOURCES/USES			
Transfers in from General Fund	-	-	53,000
Net change in fund balance	$ 64,650	$ 13,264	$ (310,719)

City of Lakeland
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
April 30, 2025

	YTD 04/30/25	Budget FY 2026
Revenues:		
Interest	$ 1	$ -
Total Revenues	1	-
Expenditures:		
Principal	(421,902)	(1,084,339)
Interest	(318,243)	(1,416,768)
Dues and Fees	(1,140)	-
Total Expenditures	(741,285)	(2,501,107)
Net excess (deficiency) of revenues over expenditures	(741,284)	(2,501,107)
Other Financing Sources (Uses):		
Transfers In	741,257	3,140,717
Transfers Out	-	-
Total Other Financing Sources (Uses)	741,257	3,140,717
Net Change in Fund Balance	$ (27)	$ 639,610

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES
April 30, 2025

	Prior YTD 04/30/24	Current YTD 04/30/25	Budget FY 2026
REVENUES:			
Solid waste collection fees	$ 909,201	$ 1,051,052	$ 1,398,089
Interest income	-	-	-
Grant revenues	-	469,257	-
Other	-	-	-
Total revenues	909,201	1,520,309	1,398,089
EXPENDITURES:			
Personnel expenditures	(71,699)	(81,989)	(68,910)
General and administrative	(69,529)	(49,699)	(101,900)
Contracted services	(1,221,959)	(1,077,554)	(1,495,000)
Capital	-	(6,964)	(15,000)
Total expenditures	(1,363,187)	(1,216,206)	(1,680,810)
Net excess (deficiency) of revenues over expenditures	(453,986)	304,103	(282,721)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	282,721
Net change in fund balance	$ (453,986)	$ 304,103	$ -

Appendix A – Budgetary Transfers

Fnd T Acct Obj Prj Loc Prg	Description	Original Budget	Budget Carry Fwd	Budget Transfers	Revised Budget
110 E 41000 132 000 00000 000	GOV - Bonus Pay	96,009.00	0	11,242.00	107,251.00
110 E 41000 148 000 00000 000	GOV - Education/Training	4,000.00	0	3,976.00	7,976.00
110 E 41000 172 000 00000 000	GOV - Election Expense	0	0	640.02	640.02
110 E 41000 212 000 00000 000	GOV - Employee Engagement	4,500.00	0	6,997.05	11,497.05
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	15,000.00	0	16,654.26	31,654.26
110 E 41000 233 000 00000 000	GOV - Subscriptions	1,800.00	0	165.6	1,965.60
110 E 41000 253 000 00000 000	GOV - Accounting & Auditing Se	44,000.00	0	-550	43,450.00
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	15,000.00	0	3,000.00	18,000.00
110 E 41000 280 000 00000 000	GOV - Travel	3,500.00	0	1,915.85	5,415.85
110 E 41000 287 000 00000 000	GOV - Meals & Entertainment	5,000.00	0	900	5,900.00
110 E 41000 290 000 00000 000	GOV - Contracted Service	15,000.00	0	93,110.00	108,110.00
110 E 41000 300 000 00000 000	GOV - Neighborhood Watch	10,000.00	0	-8,761.57	1,238.43
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	13,000.00	0	3,912.61	16,912.61
110 E 41000 320 000 00000 000	GOV - Operating Supplies	2,500.00	0	-728.77	1,771.23
110 E 41000 321 000 00000 000	GOV - Bank Charges	6,800.00	0	-1,148.00	5,652.00
110 E 41000 513 000 00000 000	GOV - Liability	61,000.00	0	-10,000.00	51,000.00
110 E 41000 932 000 00000 000	GOV - Building Improvements	55,000.00	0	-8,939.05	46,060.95
110 E 41000 951 000 00000 000	GOV - Furn & Fixtures	9,000.00	0	-900	8,100.00
110 E 41000 975 000 00000 000	GOV - Lakeland City Hall	6,000,000.00	0	-1,004,965.26	4,995,034.74
110 E 41210 318 000 00000 000	CRT- Court Cost Fees	200	0	900	1,100.00
110 E 41500 111 000 00000 000	FIN - Salary	331,386.00	0	-36,360.00	295,026.00
110 E 41500 280 000 00000 000	FIN - Travel	5,000.00	0	-400	4,600.00
110 E 41500 290 000 00000 000	FIN - Contracted Service	15,000.00	0	11,360.00	26,360.00
110 E 41670 148 000 00000 000	ENG - Education/Training	4,000.00	0	5,000.00	9,000.00
110 E 41670 230 000 00000 000	ENG - Publicity/Dues	1,000.00	0	550	1,550.00
110 E 41670 259 000 00000 000	ENG - Other Professional Servi	25,000.00	0	-5,000.00	20,000.00
110 E 41670 261 000 00000 000	Repairs & Maintenance Vehicles	1,500.00	0	300	1,800.00
110 E 41670 299 000 00000 000	ENG - Contingency	2,500.00	0	-600	1,900.00
110 E 41670 310 000 00000 000	ENG - Office Supplies	0	0	103.47	103.47
110 E 41670 326 000 00000 000	ENG - Uniforms	300	0	-250	50
110 E 41670 341 000 00000 000	ENG - Tools	400	0	-103.47	296.53
110 E 41672 261 000 00000 000	INS - Repair & Maintenance Mot	4,000.00	0	1,479.00	5,479.00
110 E 41672 280 000 00000 000	INS - Travel	1,900.00	0	-1,000.00	900
110 E 41672 944 000 00000 000	INS - Capital Outlay - Vehicle	40,000.00	0	-479	39,521.00
110 E 41700 254 000 00000 000	PLN - Arch/Eng/Landscape Serv	50,000.00	0	-1,475.00	48,525.00
110 E 41700 259 000 00000 000	PLN - Other Professional Servi	5,000.00	0	1,475.00	6,475.00
110 E 41700 280 000 00000 000	PLN - Travel	3,500.00	0	-1,000.00	2,500.00
110 E 41700 951 000 00000 000	PLN - Furniture & Fixtures	0	0	1,000.00	1,000.00
110 E 41711 255 000 00000 000	IS - Data Processing Services	211,596.00	0	6,426.00	218,022.00
110 E 41711 259 000 00000 000	IS - Other Professional Servi	138,446.00	0	-500	137,946.00
110 E 41711 269 000 00000 000	ITS - Repair & Maint - Equip	7,750.00	0	-1,000.00	6,750.00
110 E 41711 320 000 00000 000	IS - Operating Supplies	1,000.00	0	1,500.00	2,500.00
110 E 41711 948 000 00000 000	IS - Computer Upgrades	44,700.00	0	26,740.18	71,440.18
110 E 43000 290 000 00000 000	PW - Contracted Service	25,000.00	0	-11,179.00	13,821.00
110 E 44310 247 000 00000 000	SC - Programs - Admissions	4,000.00	0	-3,178.99	821.01
110 E 44310 266 000 00000 000	SC - Repair & Maintenance Buil	20,000.00	0	-3,900.00	16,100.00
110 E 44310 287 000 00000 000	SC - Meals & Entertainment	15,000.00	0	1,643.51	16,643.51
110 E 44310 320 000 00000 000	SC - Operating Supplies	2,500.00	0	-890	1,610.00
110 E 44710 148 000 00000 000	PRK - Education/Training	8,500.00	0	2,000.00	10,500.00
110 E 44710 290 000 00000 000	PRK - Contracted Service	134,000.00	0	89,256.32	223,256.32
110 E 44710 320 000 00000 000	PRK - Operating Supplies	3,500.00	0	-119	3,381.00
110 E 44710 326 000 00000 000	PRK - Uniforms	1,150.00	0	1,900.00	3,050.00
110 E 44710 455 000 00000 000	PRK - Landscaping	9,500.00	0	11,500.00	21,000.00
110 E 44710 923 000 00000 000	PRK - Park Development	150,000.00	14,387.25	458,314.96	622,702.21
110 E 44710 968 000 00000 000	PRK - I.H. Park Improvements	250,000.00	270,280.00	19,465.28	539,745.28
110 E 51923 762 000 00000 000	Capital Trans to LSS	0	0	320,000.00	320,000.00
121 E 43100 148 000 00000 000	STR - Education/Training	3,000.00	0	6,000.00	9,000.00
121 E 43100 259 000 00000 000	STR - Other Professional Servi	6,000.00	0	1,500.00	7,500.00
121 E 43100 261 000 00000 000	STR - Repair & Maintenance Mot	9,000.00	0	10,000.00	19,000.00
121 E 43100 264 000 00000 000	STR - Traffic Control Lights	5,000.00	0	11,450.00	16,450.00
121 E 43100 268 000 00000 000	STR - Repair & Maintenance Roa	550,000.00	0	-9,950.00	540,050.00
121 E 43100 333 000 00000 000	STR - Other Equip Parts & Repa	9,000.00	0	3,000.00	12,000.00

121 E 43100 341 000 00000 000	STR - Tools	12,000.00	0	2,000.00	14,000.00
121 E 43100 471 000 00000 000	STR - Asphalt & Asphalt Filler	40,000.00	0	-8,000.00	32,000.00
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	62,000.00	0	6,400.00	68,400.00
121 E 43100 941 000 00000 000	STR - HEAVY EQUIPMENT	100,000.00	0	-22,400.00	77,600.00
412 E 43250 333 000 00000 000	SEW - Other Equipment Parts	80,000.00	0	-5,470.00	74,530.00
412 E 43250 452 000 00000 000	SEW - Gravel & Sand	5,000.00	0	-5,000.00	0
412 E 43250 533 000 00000 000	SEW - Machinery &	5,000.00	0	-5,000.00	0
412 E 43250 953 000 00000 000	SEW - Improvements Other	300,000.00	0	15,470.00	315,470.00
416 E 46000 148 000 00000 000	STW - Education/Training	1,350.00	0	500	1,850.00
416 E 46000 220 000 00000 000	STW - Printing	3,000.00	0	-500	2,500.00
416 E 46000 230 000 00000 000	STW - Publicity/Dues	700	0	150	850
416 E 46000 290 000 00000 000	STW - Contracted Service	5,000.00	0	-150	4,850.00
424 E 43260 259 000 00000 000	SDW - Other Professional Servi	17,000.00	0	-5,000.00	12,000.00
424 E 43260 333 000 00000 000	SDW - Other Equip Parts & Rep	10,000.00	0	5,000.00	15,000.00
Number of Accounts:	1265				

CITY OF LAKELAND TENNESSEE

Beer Board
Regular Meeting Minutes
Thursday, April 17, 2025, 5:00 PM
City Hall, Lakeland, Tennessee 38002

I. CALL TO ORDER BY MAYOR:
The meeting was called to order by Mayor Josh Roman 5:00 p.m. on Thursday, April 17, 2025.

II. INVOCATION:
The invocation was offered by Mayor Josh Roman.

III. PLEDGE:
The Pledge to the Flag was led by Mayor Josh Roman.

IV. ROLL CALL BY RECORDER:

Commissioner Jim Atkinson	Present
Vice-Mayor Michele Dial	Present
Commissioner Connie McCarter	Present
Mayor Josh Roman	Present
Commissioner Derek Johnston	Present

Staff personnel in attendance were City Manager Michael Walker, City Attorney Will Patterson, Planning Director Paul Luker, City Engineer Emily Harrell, Public Works Director Matt Brown, Parks and Recreation Director Andrew Fisher and City Recorder Cheyenne Carter.

V. PUBLIC COMMENTS:
None.

VI. REGULAR AGENDA:

1. **Resolution** - approving an on-premises beer permit application for Blue Flame Cigar Lounge and Bar located at 8968 Highway 70.

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

   City Recorder Cheyenne Carter presented this item.

   Discussion ensued.

   When the question was called the resolution passed as presented,

roll call vote, 5 in favor 0 against 0 abstain (5-0-0).

Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

Nay: None

Abstain: None

2. **Resolution** - approving an on-premises beer permit application for Sakura of Lakeland Inc. located at 3665 Canada Road Suite 101.

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

   City Recorder Cheyenne Carter presented this item.

   Discussion ensued.

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

   Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

   Nay: None

   Abstain: None

3. **Discussion and Possible Action** - regarding Mobil's violation of Chapter 2 of the City of Lakeland Municipal Code.

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

   City Attorney Will Patterson presented this item.

   Discussion ensued.

   For the record: Mayor Roman motioned to fine the business $2,500 with a due date of no later than 45 days. If the fine is not paid within 45 days, the Beer Board will meet again to discuss possible revocation of the beer permit. Seconded by Vice Mayor Dial. No objections were heard.

4. **Discussion and Possible Action** - regarding Margarita Gourmet Restaurant's violation of Chapter 2 of the City of Lakeland Municipal Code.

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

City Attorney Will Patterson presented this item.

Discussion ensued.

For the record: Mayor Roman motioned to fine the business $2,500 with a due date of no later than 45 days. If the fine is not paid within 45 days, the Beer Board will meet again to discuss possible revocation of the beer permit. Seconded by Commissioner Atkinson. No objections were heard.

VII. ANNOUNCEMENTS:
None.

VIII. ADJOURNMENT:
There being no other business on which to act, the meeting was adjourned without objection at 5:08pm on Thursday, April 17, 2025.

These minutes were approved on May 15, 2025.

____
Josh Roman
Mayor

ATTEST:

____
Cheyenne Carter
City Recorder

CITY OF LAKELAND TENNESSEE

Board of Commissioners
Regular Meeting Minutes
Thursday, April 17, 2025, 5:30 PM
City Hall, Lakeland, Tennessee 38002

I. CALL TO ORDER BY MAYOR:

The meeting was called to order by Mayor Josh Roman 5:30 p.m. on Thursday, April 17, 2025.

II. INVOCATION:

The invocation was offered by Mayor Josh Roman at the previous Beer Board meeting held at 5:00pm. A moment of silence was provided.

III. PLEDGE:

The invocation was offered by Mayor Roman at the previous Beer Board meeting held at 5:00pm.

IV. ROLL CALL BY RECORDER:

Commissioner Jim Atkinson	Present
Vice-Mayor Michele Dial	Present
Commissioner Connie McCarter	Present
Mayor Josh Roman	Present
Commissioner Derek Johnston	Present

Staff personnel in attendance were City Manager Michael Walker, City Attorney Will Patterson, City Engineer Emily Harrell, Staff Engineer Luis Camarillo Hernandez, Parks and Recreation Director Andrew Fisher, Recreation Manager John Proctor, Public Works Director Matt Brown, Planning Director Paul Luker, Finance Director Sue Matthews, and City Recorder Cheyenne Carter.

V. PUBLIC HEARING:

None.

VI. TREASURER'S REPORT:

1. March 31, 2025
   Finance Director Sue Matthews offered this report.

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

1. Robert's Rules presentation - *Jonathan Hancock*
   Jonathan Hancock of Baker Donelson offered this presentation.

2. Mayor's Report
   Mayor Josh Roman offered the below-listed proclamations and report.

   a. Proclamation establishing National Day of Prayer 2025

   b. Proclamation establishing Nurses Day and Nurses Week 2025

   c. Proclamation establishing Teacher Appreciation Week 2025

   d. Proclamation establishing Firefighter Appreciation Day 2025

   e. Lakeland Chamber of Commerce - *Liaison Report*
      Mayor Roman offered this report.

3. City Manager's Report - April 2025
   City Manager Michael Walker offered this report.

4. Commissioners Reports

   a. Industrial Development Board - *Commissioner Johnston*
      Commissioner Johnston offered this report.

   b. Community Advisory Board - *Vice Mayor Dial*
      Vice Mayor Dial offered this report.

   c. Municipal Planning/Design Review Commission - *Commissioner Atkinson*
      Commissioner Atkinson offered this report.

VIII. PUBLIC COMMENTS:

1. Lieutenant Williams offered a Sheriff's report (this was presented before the Robert's Rules presentation section on the agenda).

2. Lieutenant Brad Less offered information regarding his campaign for Shelby County Sheriff (this was presented before the Robert's Rules presentation section on the agenda).

3. Stan Hopper of the 10000 block of Twisting Pine Lane.
   For the record: At this time, the Board of Commissioners breaked for an executive session.

IX. SEWERAGE COMMISSION BUSINESS:

1. **Resolution -** recommending the Board of Commissioners approve the sewer concept plan for Canada Road Subdivision.

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

City Engineer Emily Harrell presented this item.

Discussion ensued.

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

Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

Nay: None

Abstain: None

X. CONSENT AGENDA:
None.

XI. REGULAR AGENDA:

1. **Approval of previous meeting minutes** - March 20, 2025

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, voice vote, 5 in favor 0 against 0 abstain (5-0-0).

2. **Ordinance - First Reading** - amending the official zoning map of the City of Lakeland, Tennessee, by rezoning the property located at 0 Blue Bird Cove, parcel NO L0159 00126 from C-2: Regional Commercial to R2: Suburban Manor, *Recommended by the Municipal Planning/Design Review Commission*

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

Planning Director Paul Luker presented this item.

Discussion ensued.

For the record: A friendly amendment was recommended by staff to change "Blue Bird Cove" to "Blue Bridge Lane". No objections were heard.

Discussion ensued.

When the question was called the first reading of the ordinance passed as amended, roll call vote, 5 in favor 0 against 0 abstain (5-0-0).

Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

Nay: None

Abstain: None

3. **Resolution** - approving Change Order #4 for the Fiscal Year 2025 (FY25) Street Patching project.

Vice-Mayor 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, 5 in favor 0 against 0 abstain (5-0-0).

Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

Nay: None

Abstain: None

4. **Resolution** - approving a professional service agreement with Bouldin and Associates for appraisal services related to the Highway 70 and Seed Tick Road Traffic Signal project.

Mayor Roman 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, 5 in favor 0 against 0 abstain (5-0-0).

Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

Nay: None

Abstain: None

5. **Resolution** - approving a professional service agreement with Douglas B. Hall and Associates, Inc. for review appraisal services related to the Highway 70 and Seed Tick Road Traffic Signal project.

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

   Staff Engineer Luis Camarillo Hernandez presented this item.

   Discussion ensued.

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

   Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

   Nay: None

   Abstain: None

6. **Resolution** - approving the installation of pavement markings by Traff-Mark Industries, L.L.C.

   Vice-Mayor 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, 5 in favor 0 against 0 abstain (5-0-0).

   Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

   Nay: None

   Abstain: None

7. **Resolution** - approving Amendment #1 to the agreement between the State of Tennessee Department of Transportation and the City of Lakeland for the Davies Plantation Road from SR-15 (US-64) to I-40 project.

Vice-Mayor 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, 5 in favor 0 against 0 abstain (5-0-0).

Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

Nay: None

Abstain: None

8. **Resolution** - authorizing the City Manager and/or City Attorney to obtain the necessary easements for the construction of the Oliver Creek Interceptor Project by negotiation and authorizing City Attorney to file and pursue condemnation proceedings concerning the necessary easements on Tract 19 of the Engineering Plan for the Oliver Creek Interceptor Project.

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

City Attorney Will Patterson presented this item.

Discussion ensued.

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

Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

Nay: None

Abstain: None

9. **Resolution** - authorizing the Mayor to execute the Inter-jurisdictional Agreement between The City Of Lakeland, Tennessee and The City Of Bartlett, Tennessee for sewer related services.

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

City Engineer Emily Harrell and City Attorney Will Patterson presented this item.

Discussion ensued.

For the record: City Attorney Will Patterson offered the following corrections as an amendment:

1. Section 2.02: remove the underline.
2. Section 6.03 (5): remove extra space after the words "temporarily stop".
3. Section 8.11 (d): remove extra (.)

No objections were heard.

Discussion ensued.

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

Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

Nay: None

Abstain: None

10. **Resolution** - approving a master services agreement with Ritter Communications for high-speed internet service to the Scotts Creek Wastewater Treatment Plant.

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

City Engineer Emily Harrell presented this item.

Discussion ensued.

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

Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

Nay: None

Abstain: None

11. **Resolution** - approving the sewer concept plan for Canada Road Subdivision.

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

City Engineer Emily Harrell presented this item.

Discussion ensued.

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

12. **Resolution** - authorizing the City Manager to execute a professional services engagement letter with Bass, Berry & Sims PLC for the issuance of capital outlay note to provide interim financing for the New Canada Road Project.

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

    City Attorney Will Patterson presented this item.

    Discussion ensued.

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

    Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

    Nay: None

    Abstain: None

13. **Resolution** - revoking Resolution R-11-2025 and authorizing the City Attorney to nonsuit the condemnation proceedings concerning parcel nos. L0159 00143 and L0159 00493 as authorized in Resolution R-11-2025.

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

    City Attorney Will Patterson presented this item.

    Discussion ensued.

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

14. **Resolution** - approving an agreement with Bluff City Construction Company, LLC. for the City Hall Park T-Ball Project.

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

    Parks and Recreation Director Andrew Fisher presented this item.

Discussion ensued.

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

Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

Nay: None

Abstain: None

15. **Resolution** - approving a professional services agreement with 4FDesign, P.C. for the design of the Lakeland Community Center Aquatics Center.

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

Parks and Recreation Director Andrew Fisher presented this item.

Discussion ensued.

When the question was called the resolution passed as presented, roll call vote, 4 in favor 1 against 0 abstain (4-1-0).

Yea: Commissioner Atkinson, Vice-Mayor Dial, Mayor Roman, Commissioner Johnston

Nay: Commissioner McCarter

Abstain: None

16. **Resolution** - adopting the 2025 City of Lakeland Parks Master Plan update. *Recommended by the Parks and Recreation Board*

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

Parks and Recreation Director Andrews Fisher presented this item.

Discussion ensued.

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

Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

Nay: None

Abstain: None

17. **Resolution** - amending the Community Advisory Board bylaws to include subcommittees. *Recommended by the Community Advisory Board*

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

    City Manager Michael Walker presented this item.

    Discussion ensued.

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

    Yea: Commissioner Atkinson, Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

    Nay: None

    Abstain: None

18. **Discussion and Possible Action** - fiscal year 2026 annual budget workshop.

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

    City Manager Michael Walker presented this item.

    Discussion ensued.

19. **Discussion and Possible Action** - regarding the Board of Commissioners regular meeting minutes for the meeting held February 15, 2024. *Sponsored by Commissioner McCarter*

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

    Commissioner McCarter presented this item.

    Discussion ensued.

    For the record: Commissioner McCarter motioned to amend the February 15, 2024 minutes, item number 13, to change Commissioner McCarter vote from "yea" to "abstain" and change Vice Mayor Wright vote from "abstain" to "yea". Seconded by Mayor Roman. No objections were heard. Voice vote, 5 in favor 0 against.

XII. ANNOUNCEMENTS:

1. Commissioner McCarter wished all a Happy Easter Holiday.
2. Commissioner McCarter invited all to the National Day of Prayer event on May 1st at 10am at IH Clubhouse 4523 Canada Road.

XIII. ADJOURNMENT:

There being no other business on which to act, the meeting was adjourned without objection at 7:49pm on Thursday, April 17, 2025.

These minutes were approved on May 15, 2025.

____

Josh Roman
Mayor

ATTEST:

____

Cheyenne Carter
City Recorder

CITY OF LAKELAND TENNESSEE

Board of Commissioners
Special Called Minutes
Tuesday, May 6, 2025, 5:30 PM
City Hall, Lakeland, Tennessee 38002

I. CALL TO ORDER BY MAYOR:
The meeting was called to order by Mayor Josh Roman 5:30 p.m. on Tuesday, May 6, 2025.

II. INVOCATION:
The invocation was offered by Mayor Josh Roman.

III. PLEDGE:
The Pledge to the Flag was led by Mayor Josh Roman.

IV. ROLL CALL BY RECORDER:

Vice-Mayor Michele Dial	Present
Commissioner Connie McCarter	Present
Mayor Josh Roman	Present
Commissioner Derek Johnston	Present
Commissioner Jim Atkinson	Absent

Staff personnel in attendance were City Manager Michael Walker, City Attorney Will Patterson, City Engineer Emily Harrell, Planning Director Paul Luker, Public Works Director Matt Brown, Parks and Recreation Director Andrew Fisher and City Recorder Cheyenne Carter.

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

Mayor's Report
This report was offered by Mayor Roman.

a. Proclamation establishing Public Works Week 2025

VI. PUBLIC COMMENTS:

1. Richard Gonzales of the 5000 block of Conifer View Lane. (item 1)

VII. REGULAR AGENDA:

1. **Resolution** - authorizing the City Manager to execute a financial advisory professional services engagement letter with PFM Financial Advisors LLC related to the issuance of a capital outlay note to provide interim financing for the Lakeland Community Center Project.

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

   City Attorney Will Patterson presented this item.

   Discussion ensued.

   When the question was called the resolution passed as presented, roll call vote, 3 in favor 1 against 0 abstain (3-1-0).

   Yea: Vice-Mayor Dial, Mayor Roman, Commissioner Johnston

   Nay: Commissioner McCarter

   Abstain: None

2. **Resolution** - authorizing the City Manager to execute a financial advisory professional services engagement letter with PFM Financial Advisors LLC related to the issuance of a capital outlay note to provide interim financing for the New Canada Road Project.

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

   City Attorney Will Patterson presented this item.

   Discussion ensued.

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

   Yea: Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

   Nay: None

   Abstain: None

3. **Resolution** - authorizing a traffic signal at U.S. Highway 70 and Evergreen Road North. *Sponsored by Mayor Roman*

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

   Mayor Roman presented this item.

Discussion ensued.

Public comments were heard from:

1. Richard Gonzales of the 5000 block of Conifer View Lane.
2. Mark Donley of the 10000 block of Mays Glade Drive.
3. Ashley Red of the 10000 block of Mays Glade Drive.

Discussion ensued.

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

Yea: Vice-Mayor Dial, Commissioner McCarter, Mayor Roman, Commissioner Johnston

Nay: None

Abstain: None

4. **Discussion and Possible Action** - regarding Highway 70 zoning. *Sponsored by Mayor Roman*

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

Mayor Roman presented this item.

Discussion ensued.

VIII. ANNOUNCEMENTS:

1. Commissioner McCarter announced the professional appreciation observances.
2. Vice Mayor Dial announced the renaming event of the Brody Townsend Athletic Complex.

IX. ADJOURNMENT:

There being no other business on which to act, the meeting was adjourned without objection at 5:59pm on Tuesday, May 6, 2025.

These minutes were approved on May 15, 2025.

____

Josh Roman
Mayor

ATTEST:

____
Cheyenne Carter
City Recorder

CITY OF LAKELAND TENNESSEE

Municipal Planning and Design Review Commission

Meeting Date: Thursday, April 10, 2025

Project: Canada Road LLC. – Rezoning Application

Staff Contact: Alex Barthol, Staff Planner

PROJECT INFORMATION

Location:	Northwest corner of L0159 00126
Parcel ID:	L0159 00126
Zoning District:	C-2: Regional Commercial
Site Area:	1.02 acres
Applicant:	Canada Road LLC.
Representative:	Cory Brady, PLA, AICP

STAFF RECOMMENDATION

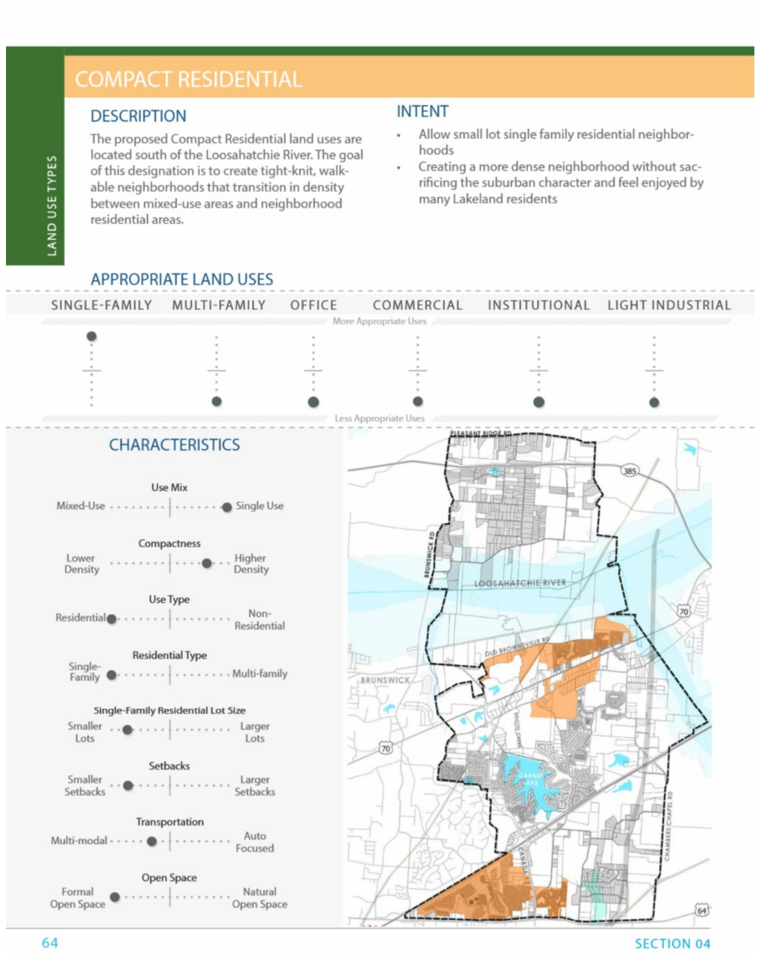
City Staff recommends approval for the Rezoning Application for Canada Road LLC.

BACKGROUND:

The subject property is located in the northwest corner of L0159 00126 at the southern end of Bluebridge Lane. The current zoning for the property is C-2: Regional Commercial. The property is currently undeveloped but is ultimately planned to be developed as two single family residential lots should the rezoning application be approved.

ANALYSIS:

Upon review by City Staff, this rezoning application is supported by the recently approved Comprehensive Plan for the City of Lakeland. The plan shows this area to ultimately be zoned as Compact Residential, which would be in line with the adjacent properties. The request is to change the existing zoning of C2–Regional Commercial to R2–Suburban Manor. City Staff agrees that a single family residential use is the best use for this property and conforms with the overall vision set forth by the Comprehensive Plan. A subdivision application was also submitted with this rezoning request and will be contingent upon the recommendation from the MPC and ultimate decision by the Board of Commissioners.



EXAMPLE MOTIONS

1. Motion to approve the Canada Road LLC. Rezoning Application as submitted.
2. Motion to deny the Canada Road LLC. Rezoning Application:
   a. Reason for denial

ORDINANCE O-4-2025

AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF LAKELAND, TENNESSEE, BY REZONING THE PROPERTY LOCATED AT 0 BLUE BRIDGE LANE, PARCEL NO L0159 00126 FROM C-2: REGIONAL COMMERCIAL TO R2: SUBURBAN MANOR

WHEREAS, the City of Lakeland has received a request for the rezoning of a portion of the property located at 0 Blue Bridge Lane Lakeland, Tennessee, 38002, identified as Parcel No. L0159 00126 on the tax map of Shelby County, Tennessee; and

WHEREAS, Section 13-7-203 of Tennessee Code Annotated permits the amendment of the Municipal Zoning Ordinance of the City of Lakeland; and,

WHEREAS, in accordance with Tennessee Code Annotated, Section 13-7-203 the legislative body held a public hearing to obtain citizen input into said amendment; and,

WHEREAS, the subject property is currently zoned C-2: Regional Commercial, and the applicant has requested a change in zoning to R2: Suburban Manor to allow for Single Family Residential use; and

WHEREAS, the City of Lakeland Municipal Planning Commission has reviewed the proposed zoning amendment at the regularly-scheduled meeting on April 10, 2025 and has recommended approval of the rezoning request; and

WHEREAS, the Board of Commissioners has determined that the proposed rezoning is consistent with the City of Lakeland's Comprehensive Plan and is in the best interests of the health, safety, and welfare of the community.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, that:

SECTION 1. The official zoning map of the City of Lakeland, Tennessee, is hereby amended by rezoning the property located at 0 Blue Bridge Lane Lakeland, Tennessee, 38002, from C-2: Regional Commercial to R2: Suburban Manor, as depicted on the attached map.

SECTION 2. **T**his Ordinance shall take effect immediately upon its passage on second and final reading, the public welfare requiring it.

ORDINANCE O-4-2025

AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF LAKELAND, TENNESSEE, BY REZONING THE PROPERTY LOCATED AT 0 BLUE BRIDGE LANE, PARCEL NO L0159 00126 FROM C-2: REGIONAL COMMERCIAL TO R2: SUBURBAN MANOR

First Reading: April 17, 2025
Public Hearing: May 15, 2025
Final Reading: May 15, 2025

ATTEST:

Josh Roman	Cheyenne Carter
Mayor	*City Recorder*

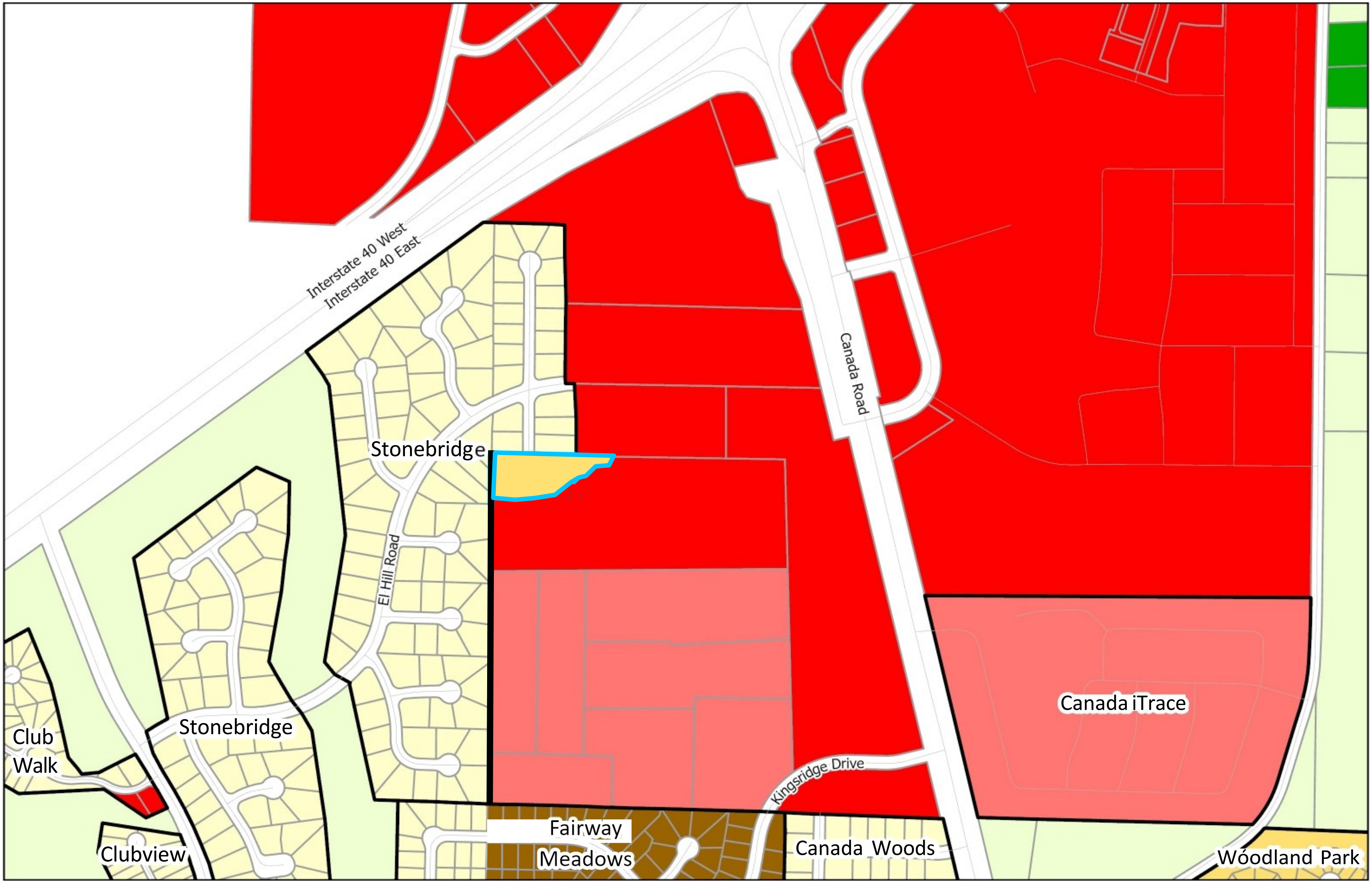
Description of Property Rezoning - (2.119 ac, 92,323.89 s.f.)

Property Rezoning description of part of the Elizabeth Crisler property as described in Instrument 23034879 in Lakeland, Shelby County, Tennessee;

Beginning at an ironpin found at the intersection of the south line of First Addition - Section A, Stonebridge Subdivision as recorded in Plat book 126 Page 35 with the east line of Stonebridge Subdivision. First Addition as recorded In Plat Book 131Page 76- thence South 86 degrees 24minutes 42 seconds East with said south line, the south line of An Amendment toLots15. 16&17,First Addition, Section A, Stonebridge Subdivision as recorded in Plat Book 160 Page 44, and also the south line of the City of Lakeland property as described in Instrument 03194398 a distance of 601.42 feet to a point found in the centerline of a stream; thence continuing along said stream centerline in a southwesterly direction the following calls South 33 degrees 19 minutes 19 seconds West a distance of 20.29 feet to a point; thence South 85 degrees 21 minutes 31 seconds a distance of 70.45 feet to a point; thence South 37 degrees 42 minutes 52 seconds West a distance of 31.56 feet to a point; thence South 49 degrees 31 minutes 35 seconds West a distance of 39.52 feet to a point; thence South 78 degrees 14 minutes 52 seconds West a distance of 37.76 feet to a point; thence South 59 degrees 42 minutes 23 seconds West a distance of 49.60 feet to a point; thence South 50 degrees 46 minutes 33 seconds West a distance of 102.15 feet to a point; thence South 81 degrees 07 minutes 36 seconds West a distance of 125.20 feet to a point; thence South 85 degrees 54 minutes 01 seconds West a distance of 29.46 feet to a point; thence South 85 degrees 50 minutes 31 seconds West a distance of 56.43 feet to a point; thence North 86 degrees 41 minutes 52 seconds West a distance of 48.10 feet to a point; thence North 83 degrees 36 minutes 18 seconds West a distance of 64.67 feet to a point in the east line of said Stonebridge Subdivision, First Addition as recorded in Plat Book 131 Page 76; thence North 02 degrees 51 minutes 32 seconds East with the east line of said subdivision a distance of 224.02 feet to the point of beginning and containing 92,323.89 square feet, 2.119 acres more or less.

.

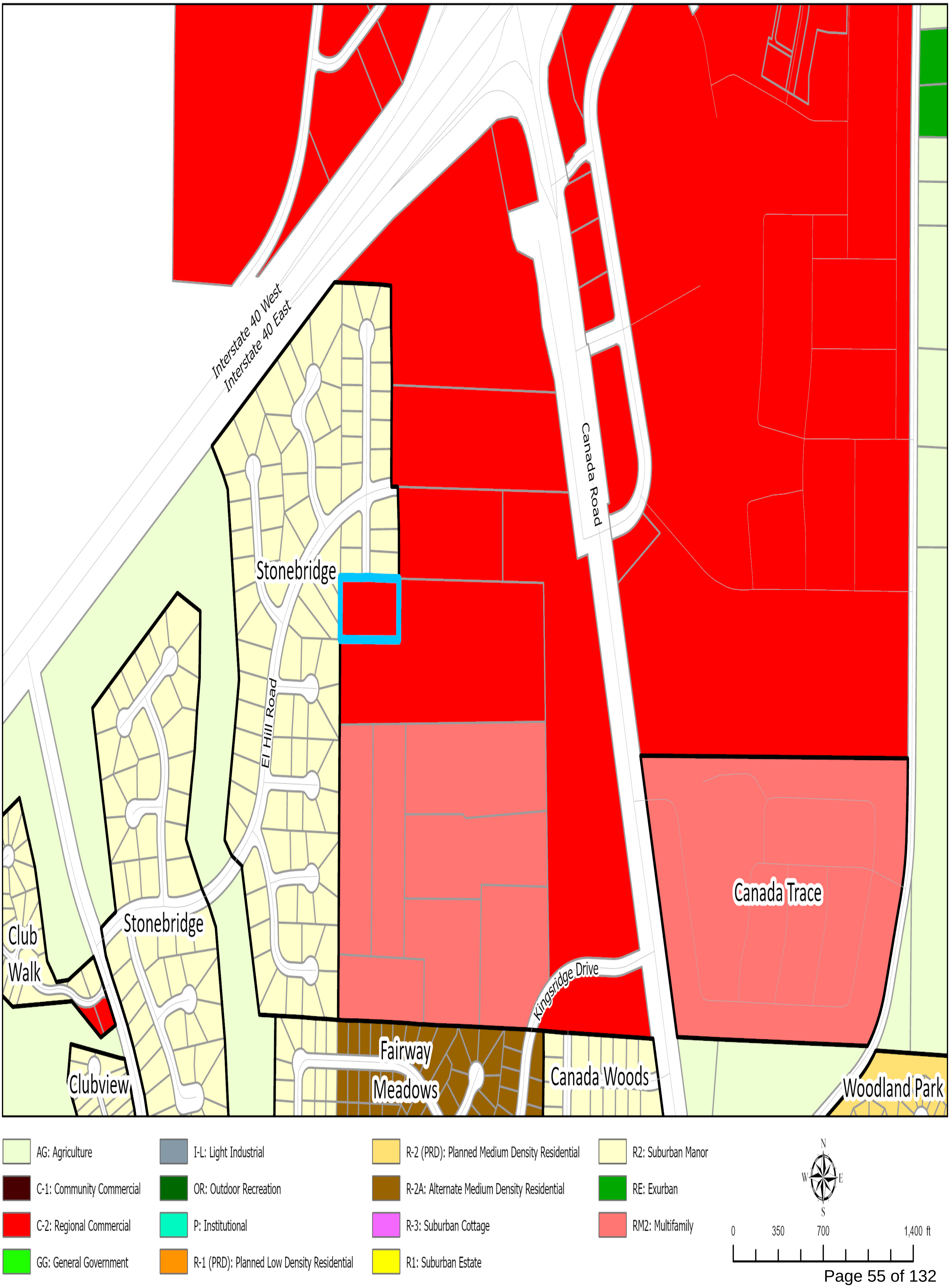
O Canada Road Zoning Map



AG: Agriculture
C-1. Community Commercial
C-2: Regional Commercial
GG: General Government
I-L: Light Industrial
OR. Outdoor Recreation
P: Institutional
R-1 (PRD): Planned Low Density Residential
R-2 (PRD): Planned Medium Density Residential
R-2A. Alternate Medium Density Residential
R-3: Suburban Couage
R1. Suburban Estate
R2: Suburban Manor
RE: Exurban
RM2: Muttifamity

0 350 700 1,400 ft

O Canada Road Zoning Map



CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 15, 2025

Subject: **Ordinance - First Reading** - adopting the annual budget and tax rate for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

Staff Contact: Sue Matthews, Finance Director

STAFF RECOMMENDATION
City Staff recommends the Board of Commissioners approve ordinance O-6-2025.

BUDGET IMPACT
This ordinance sets the budget appropriations for the upcoming fiscal year beginning July 1st.

DISCUSSION
On first reading this ordinance will be accompanied by a presentation, and City Staff remain available for any questions.

ORDINANCE O-6-2025

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026

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 2026, 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-6-2025

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026

GENERAL FUND	ACTUAL FY 2024	ESTIMATED FY 2025	BUDGET FY 2026
REVENUES			
Property taxes	$ 5,879,855	$ 5,931,392	$ 6,511,564
Local sales taxes	3,516,029	3,825,165	4,577,218
Intergovernmental	2,052,521	2,366,757	2,304,366
Licenses and permits	197,326	378,448	298,973
Charges for services	165,354	302,399	298,759
Federal, state, and local grants	409,545	683,456	15,879,200
Contributions	-	5,683,000	2,000,000
Interest income	383,444	205,000	203,500
Other income	58,182	15,000	144,500
OTHER FINANCING SOURCES			
Issuance of debt	-	-	8,600,000
Transfers in	133,042	-	-
Total revenues and other financing sources	12,795,298	19,390,617	40,818,080
EXPENDITURES			
Current			
General government	2,444,203	2,852,319	3,398,054
Community development	962,576	1,113,633	1,109,327
Public works	722,639	1,127,782	1,397,626
Parks and recreation	1,136,103	1,392,356	1,995,040
Debt service (principal and interest)	114,144	-	-
Capital outlays	8,257,465	4,268,308	25,414,000
OTHER FINANCING USES			
Transfers out	5,430,545	5,817,068	7,523,086
Total appropriations	19,067,675	16,571,466	40,837,133
Change in Fund Balance (Revenues - Appropriations)	(6,272,377)	2,819,151	(19,053)
Fund balance, beginning	13,809,221	7,536,844	10,355,995
Fund balance, ending	$ 7,536,844	$ 10,355,995	$ 10,336,942
Ending Fund Balance as % of Total Appropriations	39.5%	62.5%	25.3%

STATE STREET AID FUND	ACTUAL FY 2024	ESTIMATED FY 2025	BUDGET FY 2026
REVENUES			
Intergovernmental	$ 496,028	$ 524,673	$ 480,330
Federal, state, and local grants	-	117,000	1,256,000
OTHER FINANCING SOURCES			
Transfers in	1,967,236	2,218,513	1,497,688
Total revenues and other financing sources	2,463,264	2,860,186	3,234,018
EXPENDITURES			
Current			
Public works	3,276,344	3,578,889	3,463,020
Capital outlays	60,770	174,000	120,000
Total appropriations	3,337,114	3,752,889	3,583,020
Change in Fund Balance (Revenues - Appropriations)	(873,850)	(892,703)	(349,002)
Fund balance, beginning	2,115,555	1,241,705	349,002
Fund balance, ending	$ 1,241,705	$ 349,002	$ -
Ending Fund Balance as % of Total Appropriations	37.2%	9.3%	0.0%

STORMWATER FUND	ACTUAL FY 2024	ESTIMATED FY 2025	BUDGET FY 2026
REVENUES			
Charges for services	$ 213,759	$ 220,018	$ 219,208
OTHER FINANCING SOURCES			
Transfers in	-	-	-
Total revenues and other financing sources	213,759	220,018	219,208
EXPENDITURES			
Current			
Public works	68,565	108,737	110,621
Capital outlays	264,388	475,000	110,000
Total appropriations	332,953	583,737	220,621
Change in Fund Balance (Revenues - Appropriations)	(119,194)	(363,719)	(1,413)
Fund balance, beginning	491,836	372,642	8,923
Fund balance, ending	$ 372,642	$ 8,923	$ 7,510
Ending Fund Balance as % of Total Appropriations	111.9%	1.5%	3.4%

SOLID WASTE FUND	ACTUAL FY 2024	ESTIMATED FY 2025	BUDGET FY 2026
REVENUES			
Charges for services	$ 1,376,096	$ 1,398,089	$ 1,587,376
Federal, state, and local grants	-	-	-
Other income	1,803	-	-
OTHER FINANCING SOURCES			
Transfers in	275,000	345,427	95,984
Total revenues and other financing sources	1,652,899	1,743,516	1,683,360
EXPENDITURES			
Current			
Public works	1,781,595	1,680,810	1,682,789
Capital outlays	-	-	-
Total appropriations	1,781,595	1,680,810	1,682,789
Change in Fund Balance (Revenues - Appropriations)	(128,696)	62,706	571
Fund balance, beginning	65,990	(62,706)	-
Fund balance, ending	$ (62,706)	$ -	$ 571
Ending Fund Balance as % of Total Appropriations	-3.5%	0.0%	0.0%

THE REMAINDER OF THIS PAGE IS INTENTIONALLY BLANK

ORDINANCE O-6-2025

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026

DEBT SERVICE FUND	ACTUAL FY 2024	ESTIMATED FY 2025	BUDGET FY 2026
REVENUES			
Interest income	$ 10	$ -	$ -
OTHER FINANCING SOURCES			
Transfers in	2,444,915	2,500,989	4,887,094
Total revenues and other financing sources	2,444,925	2,500,989	4,887,094
EXPENDITURES			
Debt Service			
Principal	995,426	1,084,339	3,100,416
Interest and fiscal charges	1,449,435	1,416,768	1,786,678
Total appropriations	2,444,861	2,501,107	4,887,094
Change in Fund Balance (Revenues - Appropriations)	64	(118)	-
Fund balance, beginning	54	118	-
Fund balance, ending	$ 118	$ -	$ -
Ending Fund Balance as % of Total Appropriations	0.0%	0.0%	0.0%

GENERAL PURPOSE SCHOOL FUND	ACTUAL FY 2024	ESTIMATED FY 2025	BUDGET FY 2026
REVENUES			
Property taxes	$ 6,120,553	$ 7,259,594	$ 7,075,588
Local sales taxes	3,803,812	4,552,025	5,076,000
Intergovernmental	14,678,446	17,444,228	19,692,573
Charges for services	89,596	71,587	67,000
Federal, state, and local grants	305,451	32,000	82,000
Interest income	2,255	5,500	2,000
Other income	117,041	80,000	87,741
OTHER FINANCING SOURCES			
Transfers in	740,595	751,665	768,329
Total revenues and other financing sources	25,857,749	30,196,599	32,851,231
EXPENDITURES			
Current			
Education	24,391,531	31,410,858	32,010,544
Capital outlays	79,718	-	-
OTHER FINANCING USES			
Transfers out	663,790	3,500,000	-
Total appropriations	25,135,039	34,910,858	32,010,544
Change in Fund Balance (Revenues - Appropriations)	722,710	(4,714,259)	840,687
Fund balance, beginning	6,326,926	7,049,636	2,335,377
Fund balance, ending	$ 7,049,636	$ 2,335,377	$ 3,176,064
Ending Fund Balance as % of Total Appropriations	28.0%	6.7%	9.9%

THE REMAINDER OF THIS PAGE IS INTENTIONALLY BLANK

ORDINANCE O-6-2025

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026

SCHOOL CAPITAL PROJECTS FUND	ACTUAL FY 2024	ESTIMATED FY 2025	BUDGET FY 2026
REVENUES			
Contributions	$ 1,132,665	$ 800,000	$ 800,000
Interest income	25,672	-	14,400
Other income	99,078	-	-
OTHER FINANCING SOURCES			
Transfers in	663,790	3,500,000	-
Total revenues and other financing sources	1,921,205	4,300,000	814,400
EXPENDITURES			
Capital outlays	3,907,383	4,511,827	1,053,527
Total appropriations	3,907,383	4,511,827	1,053,527
Change in Fund Balance (Revenues - Appropriations)	(1,986,178)	(211,827)	(239,127)
Fund balance, beginning	2,573,542	587,364	375,537
Fund balance, ending	$ 587,364	$ 375,537	$ 136,410
Ending Fund Balance as % of Total Appropriations	15.0%	8.3%	12.9%

SCHOOL FEDERAL PROJECTS FUND	ACTUAL FY 2024	ESTIMATED FY 2025	BUDGET FY 2026
REVENUES			
Federal, state, and local grants	$ 730,136	$ 1,123,513	$ 1,040,880
EXPENDITURES			
Current			
Education	863,304	1,123,510	1,040,880
Total appropriations	863,304	1,123,510	1,040,880
Change in Fund Balance (Revenues - Appropriations)	(133,168)	3	-
Fund balance, beginning	(54,921)	(188,089)	(188,086)
Fund balance, ending	$ (188,089)	$ (188,086)	$ (188,086)
Ending Fund Balance as % of Total Appropriations	-21.8%	-16.7%	-18.1%

SCHOOL NUTRITION FUND	ACTUAL FY 2024	ESTIMATED FY 2025	BUDGET FY 2026
REVENUES			
Charges for services	$ 535,624	$ 555,839	$ 645,000
Federal, state, and local grants	463,807	330,700	410,000
Total revenues	999,431	886,539	1,055,000
EXPENDITURES			
Education	813,957	1,323,166	1,054,995
Total appropriations	813,957	1,323,166	1,054,995
Change in Fund Balance (Revenues - Appropriations)	185,474	(436,627)	5
Fund balance, beginning	517,710	703,184	266,557
Fund balance, ending	$ 703,184	$ 266,557	$ 266,562
Ending Fund Balance as % of Total Appropriations	86.4%	20.1%	25.3%

THE REMAINDER OF THIS PAGE IS INTENTIONALLY BLANK

SCHOOL DISCRETIONARY GRANTS FUND	ACTUAL FY 2024	ESTIMATED FY 2025	BUDGET FY 2026
REVENUES			
Federal, state, and local grants	$ 163,861	$ 120,443	$ 120,443
EXPENDITURES			
Education	163,861	120,443	120,443
Total appropriations	163,861	120,443	120,443
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 2024	ESTIMATED FY 2025	BUDGET FY 2026
REVENUES			
Charges for services	$ 274,076	$ 280,000	$ 280,000
EXPENDITURES			
Education	252,813	280,000	280,000
Total appropriations	252,813	280,000	280,000
Change in Fund Balance (Revenues - Appropriations)	21,263	-	-
Fund balance, beginning	273,895	295,158	295,158
Fund balance, ending	$ 295,158	$ 295,158	$ 295,158
Ending Fund Balance as % of Total Appropriations	116.7%	105.4%	105.4%

SECTION 2. As of June 30, 2026, 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	$ 10,336,942
State Street Aid Fund	-
Stormwater Fund	7,510
Solid Waste Fund	571
Debt Service Fund	-
General Purpose School Fund	3,176,064
School Capital Projects Fund	136,410
School Federal Projects Fund	(188,086)
School Nutrition Fund	266,562
School Discretionary Grants Fund	-
School LEAP Fund	295,158
Sewer Fund	20,040,447

THE REMAINDER OF THIS PAGE IS INTENTIONALLY BLANK

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, 2026, 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 2024	ESTIMATED FY 2025	PLAN FY 2026
OPERATING REVENUES			
Charges for Services			
Sewer service fees	$ 2,218,252	$ 2,853,325	$ 3,039,067
Service connection fees	203,950	604,300	509,650
Total operating revenues	2,422,202	3,457,625	3,548,717
OPERATING EXPENSES			
Personnel costs	617,310	820,806	870,216
Sewer system administration	899,171	1,175,746	1,037,100
Depreciation expense	592,979	580,000	593,000
Total operating expenses	2,109,460	2,576,552	2,500,316
Operating income	312,742	881,073	1,048,401
NONOPERATING REVENUES (EXPENSES)			
Interest income	5,417	5,500	5,500
Interest and fiscal charges	(131,958)	(518,475)	(228,419)
Net nonoperating revenues (expenses)	(126,541)	(512,975)	(222,919)
Capital grants and contributions	61,372	420,000	4,265,687
Change in net position	247,573	788,098	5,091,169
Net position, beginning	13,913,607	14,161,180	14,949,278
Net position, ending	$ 14,161,180	$ 14,949,278	$ 20,040,447

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 2026 as follows:

	ESTIMATED AS OF JUNE 30, 2025	BUDGET DEBT ISSUE PRINCIPAL	BUDGET DEBT SERVICE PRINCIPAL	ESTIMATED AS OF JUNE 30, 2026	BUDGET INTEREST FY 2026
GENERAL OBLIGATIONS					
TLDA Construction Loan	$ 1,106,512	$ -	$ (69,228)	$ 1,037,284	$ 20,316
U.S. G.O. Refunding, Series 2021	13,809,710	-	(259,414)	13,550,296	293,456
Shelby County Settlement Liability	56,328	-	(56,328)	-	-
U.S. G.O. Bonds, Series 2022	43,142,762	-	(722,269)	42,420,493	1,078,719
Bond Anticipation Note, Series 2024	-	8,600,000	(2,000,000)	6,600,000	-
Total general obligations	$ 58,115,312	$ 8,600,000	$ (3,107,239)	$ 63,608,073	$ 1,392,491
	ESTIMATED AS OF JUNE 30, 2025	**PLAN DEBT ISSUE PRINCIPAL**	**PLAN DEBT SERVICE PRINCIPAL**	**PLAN AS OF JUNE 30, 2026**	**PLAN INTEREST FY 2026**
SEWER FUND OBLIGATIONS					
TN Municipal League Note, Series 2005	$ 716,000	$ -	$ (716,000)	$ -	$ 3,089
SRF Note Payable	14,644,472	-	-	14,644,472	186,530
Total Sewer Fund obligations	$ 15,360,472	$ -	$ (716,000)	$ 14,644,472	$ 189,619

SECTION 5. That during the ensuing fiscal year (2026) 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	$ 59,000	$ 59,000	$ -
New Canada Road	13,000,000	10,400,000	2,600,000
Roads improvements	829,000	829,000	-
Park development	95,000	95,000	-
I.H. Park improvements	75,000	75,000	-
Athletic comples	230,000	230,000	
Lakeland Community Center	11,000,000	7,000,000	4,000,000
Parks Equipment	80,000	80,000	-
Solid Waste Building Improvements	40,000	40,000	
Street Aid equipment	162,000	162,000	-
Storm water projects	110,000	110,000	-
LSS general projects (building improvements)	800,000	800,000	-
LSS outdoor classrooms	253,500	253,500	-

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 $.94 per $100 of assessed value on all real and personal property within the City of Lakeland, Tennessee, of which 44.2 percent represents annual debt service for fiscal year 2026.

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, 2025, the public welfare requiring it.

First Reading: May 15, 2025
Publication Date:
Public Hearing:
Final Reading:

ATTEST:

Josh Roman
Mayor

Cheyenne Carter
City Recorder

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
REVENUES						
Property Taxes						
110 R 31111 000 000 00000 000	Real Property Taxes (Current)	3,655,663	4,569,161	4,583,378	4,583,378	4,662,252
110 R 31112 000 000 00000 000	Personal Property Taxes (Current)	39,135	38,334	59,761	59,761	62,161
110 R 31113 000 000 00000 000	Property Tax - Schools	717,449	738,217	744,444	744,444	1,032,068
110 R 31114 000 000 00000 000	Utility Tax (TPSC)	15,987	17,600	22,067	22,067	40,687
110 R 31115 000 000 00000 000	School Property Tax Reserves	478,300	492,144	495,903	495,903	688,045
110 R 31116 000 000 00000 000	Delinquent Property Tax	35,157	17,283	14,039	14,039	14,317
110 R 31117 000 000 00000 000	Property Tax Penalty & Interest	12,134	7,116	11,800	11,800	12,034
Total property taxes		4,953,825	5,879,855	5,931,392	5,931,392	6,511,564
Local Sales Taxes						
110 R 31600 000 000 00000 000	Local Option Sales Tax	1,974,463	2,011,068	2,608,423	2,192,849	2,667,381
110 R 31610 000 000 00000 000	Local Sales Tax - Schools	779,050	861,505	1,069,140	1,069,140	1,264,214
110 R 31700 000 000 00000 000	Wholesaler Beer Taxes	118,893	140,061	125,776	125,776	244,411
110 R 31720 000 000 00000 000	Wholesale Liquor Tax	87,482	95,284	92,000	92,000	92,000
110 R 31800 000 000 00000 000	Business Taxes	144,330	161,230	150,000	150,000	150,000
110 R 31801 000 000 00000 000	Telecom Sales City	4,832	4,722	3,320	3,320	6,385
110 R 31802 000 000 00000 000	Sports Betting Taxes	24,789	26,427	13,000	13,000	11,000
110 R 31912 000 000 00000 000	Cable Franchise (5%)	134,665	119,857	119,080	119,080	81,827
110 R 31920 000 000 00000 000	Room Occupancy Tax	96,134	95,875	60,000	60,000	60,000
Total local sales taxes		3,364,638	3,516,029	4,240,739	3,825,165	4,577,218
Intergovernmental						
110 R 33320 000 000 00000 000	TVA Pymt in Lieu of Taxes	277,672	265,858	260,000	260,000	260,000
110 R 33510 000 000 00000 000	State Sales Tax	1,654,194	1,707,602	2,049,757	2,049,757	1,987,366
110 R 33520 000 000 00000 000	State Income Tax (Hall)	2,078	-	-	-	-
110 R 33540 000 000 00000 000	TN Mixed Drink Tax	14,775	51,037	32,000	32,000	32,000
110 R 33552 000 000 00000 000	TN City St & Trans Tax	25,472	28,024	25,000	25,000	25,000
Total intergovernmental		1,974,191	2,052,521	2,366,757	2,366,757	2,304,366
Licenses and Permits						
110 R 32210 000 000 00000 000	Beer Licenses	2,300	1,850	1,600	1,600	1,600
110 R 32600 000 000 00000 000	Warning Siren Fees	600	2,800	8,900	8,900	6,950
110 R 32608 000 000 00000 000	Certificate Of Occupancy	3,550	2,150	4,500	4,500	5,500
110 R 32610 000 000 00000 000	Building Permit Fee	85,781	47,280	100,000	100,000	75,000
110 R 32611 000 000 00000 000	Insp/Engineer Review Fees	19,900	43,100	107,300	107,300	83,900
110 R 32612 000 000 00000 000	BOA Appeals	600	-	1,000	1,000	1,000
110 R 32613 000 000 00000 000	Plat/Site Plan Review Fees	6,270	-	8,000	8,000	10,000
110 R 32614 000 000 00000 000	Drainage Control Fee	6,000	28,000	73,000	73,000	53,500
110 R 32615 000 000 00000 000	Park Improvement Fees	2,149	5,600	17,800	17,800	13,900
110 R 32616 000 000 00000 000	Cell Tower Fee	500	-	500	500	500
110 R 32617 000 000 00000 000	Admin Fees For Developments	8,800	18,020	17,900	17,900	14,000
110 R 32690 000 000 00000 000	Natural Resource Inventory	861	2,240	2,520	2,520	2,145
110 R 32691 000 000 00000 000	Tree Removal Fee	4,344	7,029	9,378	9,378	7,878
110 R 32692 000 000 00000 000	GIS Mapping Fees	7,350	7,750	9,050	9,050	7,100
110 R 32700 000 000 00000 000	Fence Permit	2,460	2,500	1,500	1,500	1,500
110 R 32701 000 000 00000 000	Sign Permit	3,480	3,060	2,000	2,000	2,000
110 R 32702 000 000 00000 000	Land Disturbance Permit	12,400	4,850	4,500	4,500	4,500
110 R 32703 000 000 00000 000	Accessory Permits	3,600	2,415	3,500	3,500	3,500
110 R 32706 000 000 00000 000	Misc Permits	185	9,506	2,000	2,000	2,000
110 R 32707 000 000 00000 000	Street Disturbance Permit	8,710	7,126	500	500	500
110 R 32710 000 000 00000 000	TN One Call Fee	3,150	2,050	3,000	3,000	2,000
Total licenses and permits		182,990	197,326	378,448	378,448	298,973
Charges for Services						
110 R 34725 000 000 00000 000	Concessions	-	1,640	2,000	2,000	2,000
110 R 34739 000 000 00000 000	Club House Rental Fee	23,650	30,929	30,000	30,000	30,000
110 R 34740 000 000 00000 000	Parks & Rec Rental Fee	1,550	2,250	2,000	2,000	2,000
110 R 34741 000 000 00000 000	Developer Fees For Parkland	(6,847)	32,964	107,899	107,899	84,259
110 R 34742 000 000 00000 000	Soccer Recreation Fees	5,040	8,400	5,000	5,000	5,000
110 R 34743 000 000 00000 000	Youth Baseball Fees	5,318	8,220	13,000	13,000	13,000
110 R 34744 000 000 00000 000	Youth Basketball Fees	30,673	25,620	40,000	40,000	40,000
110 R 34746 000 000 00000 000	Adult Flag Football	3,800	3,940	10,000	10,000	10,000
110 R 34747 000 000 00000 000	Senior Center Program Fees	648	705	5,000	5,000	5,000
110 R 34748 000 000 00000 000	Tennis Recreation Fees	2,572	1,740	10,000	10,000	10,000
110 R 34751 000 000 00000 000	Youth Football Fees	32,098	37,289	35,000	35,000	35,000
110 R 34752 000 000 00000 000	Youth Cheerleading	13,020	11,657	30,000	30,000	50,000

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
110 R 34755 000 000 00000 000	Recreation Camps	-	-	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		111,522	165,354	302,399	302,399	298,759
Federal, State, and Local Grants						
110 R 33100 000 000 00000 000	LPRF Grant Revenue	-	-	-	-	-
110 R 33111 000 000 00000 000	CDBG Grant Revenue	-	326,650	-	-	-
110 R 33450 000 000 00000 000	FEMA Reimbursement	143,176	-	-	-	-
110 R 33460 000 000 00000 000	New Canada Rd (PIN 107036.00)	3,955,297	12,115	8,868,000	240,000	10,400,000
110 R 33805 000 000 00000 000	TDHS Grant	-	-	-	-	5,000,000
110 R 33813 000 000 00000 000	Mem-TEMA Vaccination POD Grant	-	-	-	-	-
110 R 33816 000 000 00000 000	ARPA SLFRF Grant	3,701,052	25,000	-	-	-
110 R 36833 000 000 00000 000	Bike Ped Path Grant	-	11,524	-	-	-
110 R 36835 000 000 00000 000	Transportation Plan Update	78,772	34,256	-	-	-
110 R 36836 000 000 00000 000	TDOT Reimb - Closed Grants	13,620	-	-	-	-
110 R 36837 000 000 00000 000	STBG Grants Revenues	-	-	443,456	443,456	479,200
Total federal, state, and local grants		7,891,917	409,545	9,311,456	683,456	15,879,200
Contributions						
110 R 36938 000 000 00000 000	Community Center Contributions	-	-	-	-	2,000,000
110 R 36937 000 000 00000 000	IBD Contributions	-	-	6,000,000	5,683,000	-
Total contributions		-	-	6,000,000	5,683,000	2,000,000
Interest Income						
110 R 36100 000 000 00000 000	Interest Earned - Checking	230,058	374,899	175,000	175,000	175,000
110 R 36102 000 000 00000 000	Interest Earned - Rest LSS	4	-	-	-	-
110 R 36101 000 000 00000 000	Interest From CD's	1,668	8,545	30,000	30,000	28,500
Total interest income		231,730	383,444	205,000	205,000	203,500
Other Income						
110 R 35110 000 000 00000 000	City Court Fines & Fees	6,213	2,393	3,000	3,000	3,000
110 R 36335 000 000 00000 000	Insurance Reimbursements	3,500	133,042	-	-	-
110 R 36900 000 000 00000 000	Misc Income/Admin Fees	121	49,584	1,500	1,500	1,000
110 R 36901 000 000 00000 000	Donations/Lakeland Activities	1,442	553	3,000	3,000	133,000
110 R 36904 000 000 00000 000	Senior Citizens Donations	3,726	4,902	7,500	7,500	7,500
110 R 36906 000 000 00000 000	Parks Fundraisers	-	750	-	-	-
Total other income		15,002	191,224	15,000	15,000	144,500
Total revenues		18,725,815	12,795,297	28,751,191	19,390,617	32,218,080
EXPENDITURES						
General Government Expenditures						
110 E 41000 111 000 00000 000	GOV - Salary	130,222	205,347	211,391	211,391	302,473
110 E 41000 121 000 00000 000	GOV - Regular Employee Wages	15,192	14,738	49,608	49,608	52,125
110 E 41000 123 000 00000 000	GOV - Overtime Wages	-	4	344	344	365
110 E 41000 132 000 00000 000	GOV - Bonus Pay	56,810	56,290	96,009	107,251	99,525
110 E 41000 133 000 00000 000	GOV - Vehicle Allowance	6,500	5,500	6,000	6,000	6,000
110 E 41000 141 000 00000 000	GOV - FICA (Employer's Share)	15,690	21,951	26,434	26,434	33,561
110 E 41000 142 000 00000 000	GOV - Insurance	35,473	48,276	62,004	62,004	86,232
110 E 41000 143 000 00000 000	GOV - Retirement	9,812	14,157	16,977	16,977	21,636
110 E 41000 144 000 00000 000	GOV - HSA Retirement	1,080	2,557	3,120	3,120	4,160
110 E 41000 146 000 00000 000	GOV - Work Comp	(865)	518	1,199	1,199	1,628
110 E 41000 147 000 00000 000	GOV - Unemployment	-	4,321	5,000	5,000	2,000
110 E 41000 148 000 00000 000	GOV - Education/Training	229	4,198	4,000	4,000	5,000
110 E 41000 210 000 00000 000	GOV - Postage	5,224	7,700	4,500	4,500	4,000
110 E 41000 212 000 00000 000	GOV - Employee Engagement	4,386	5,904	4,500	11,497	6,000
110 E 41000 220 000 00000 000	GOV - Printing	8,460	7,431	8,000	8,000	8,000
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	8,377	16,120	15,000	30,940	15,000
110 E 41000 233 000 00000 000	GOV - Subscriptions	-	1,669	1,800	1,966	1,800
110 E 41000 235 000 00000 000	GOV - Memberships/Tuition	105	89	-	-	-
110 E 41000 241 000 00000 000	GOV - Electric	13,004	20,500	20,000	20,000	20,000
110 E 41000 242 000 00000 000	GOV - Water	4,294	1,704	2,500	2,500	3,500
110 E 41000 244 000 00000 000	GOV - Gas/Propane	2,726	3,200	4,000	4,000	2,800
110 E 41000 245 000 00000 000	GOV - Telephone	9,553	2,491	2,400	2,400	5,000
110 E 41000 246 000 00000 000	GOV - Facility Rental	-	-	-	-	165,000
110 E 41000 251 000 00000 000	GOV - Trustee Collection Fees	41,735	42,509	22,719	22,719	26,865
110 E 41000 252 000 00000 000	GOV - Legal Services	118,608	119,616	120,000	120,000	120,000
110 E 41000 252 000 00000 600	GOV - Legal Services - Bonds	1,152	-	-	-	-

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
110 E 41000 252 000 00000 800	GOV Legal Services - COVID-19	60	-	-	-	-
110 E 41000 253 000 00000 000	GOV - Accounting & Auditing Se	28,400	47,350	44,000	44,000	48,000
110 E 41000 256 000 00000 000	GOV - Consultant Services	-	(3,000)	-	-	-
110 E 41000 257 000 00000 000	GOV - Property Tax Commission	101,434	117,363	116,000	116,000	120,000
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	41,865	15,748	15,000	15,758	15,000
110 E 41000 266 000 00000 000	GOV - Repair & Maintenance Bui	23,357	39,476	10,000	10,000	8,000
110 E 41000 267 000 00000 000	GOV - Repair & Maintenance Plu	1,455	7,893	1,500	1,500	1,500
110 E 41000 280 000 00000 000	GOV - Travel	106	4,550	3,500	4,115	4,000
110 E 41000 287 000 00000 000	GOV - Meals & Entertainment	4,858	5,579	5,000	5,000	5,000
110 E 41000 290 000 00000 000	GOV - Contracted Service	16,344	36,369	15,000	40,000	15,000
110 E 41000 291 000 00000 000	GOV - Ambulance Service	314,725	311,350	312,000	312,000	529,000
110 E 41000 296 000 00000 000	GOV - Keep Lakeland Beautiful	5,775	10,332	13,000	13,000	13,000
110 E 41000 299 000 00000 000	GOV - Contingency	-	-	-	-	-
110 E 41000 300 000 00000 000	GOV - Neighborhood Watch	2,940	449	10,000	5,979	10,000
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	11,050	21,513	13,000	13,000	13,000
110 E 41000 318 000 00000 000	GOV - Miscellaneous	120	(1,257)	-	-	-
110 E 41000 320 000 00000 000	GOV - Operating Supplies	2,464	2,974	2,500	2,500	2,500
110 E 41000 321 000 00000 000	GOV - Bank Charges	4,252	6,500	6,800	6,800	5,000
110 E 41000 331 000 00000 000	GOV - Gas, Oil, Diesel	-	-	-	-	-
110 E 41000 333 000 00000 000	GOV - Other Eqiup/Parts	23,620	-	-	-	-
110 E 41000 510 000 00000 000	GOV - Insurance	500	500	500	500	500
110 E 41000 511 000 00000 000	GOV - Insurance On Buildings	16,309	16,680	16,500	16,500	16,500
110 E 41000 513 000 00000 000	GOV - Liability	44,806	60,317	61,000	51,000	61,000
110 E 41000 521 000 00000 000	GOV - Surety Bonds For Officia	1,050	5,089	2,000	2,000	1,500
110 E 41000 720 000 00000 000	St Jude Dream Home	-	-	-	-	-
110 E 41000 951 000 00000 000	GOV - Furniture / Fixtures	25,070	6,559	9,000	8,100	5,000
110 E 41210 111 000 00000 000	CRT - Salary	4,250	4,000	6,500	6,500	6,500
110 E 41210 121 000 00000 000	CRT - Regular Employee Wages	2,360	-	-	-	-
110 E 41210 123 000 00000 000	CRT - Overtime Wages	-	1	-	-	-
110 E 41210 141 000 00000 000	CRT - FICA (Employer's Share)	493	306	497	497	497
110 E 41210 142 000 00000 000	CRT - Insurance	724	-	-	-	-
110 E 41210 143 000 00000 000	CRT - Retirement	126	-	-	-	-
110 E 41210 144 000 00000 000	CRT - RHS Plan	48	-	-	-	-
110 E 41210 146 000 00000 000	CRT - Work Comp	8	1	-	-	-
110 E 41210 148 000 00000 000	CRT - Education/Training	195	1,294	500	500	500
110 E 41210 230 000 00000 000	CRT - DUES	-	400	-	-	-
110 E 41210 252 000 00000 000	CRT - Legal Expense	-	8,421	-	-	-
110 E 41210 255 000 00000 000	CRT - Data Processing	1,100	900	1,000	1,000	1,000
110 E 41210 318 000 00000 000	CRT- Court Cost Fees	200	200	200	1,100	200
110 E 41330 111 000 00000 000	BOC - Salary	24,500	25,900	25,200	25,200	25,200
110 E 41330 141 000 00000 000	BOC - FICA (Employer's Share)	1,874	1,981	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	185	1,100	1,100	1,100	1,100
110 E 41330 287 000 00000 000	BOC - EDC Marketing	46	145	500	500	500
110 E 41330 288 000 00000 000	BOC - Vol Appreciation Dinner	4,064	8,823	8,500	8,500	8,500
110 E 41330 290 000 00000 000	BOC - Contracted Services	-	57,586	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	3,000	-	-	-
110 E 41500 111 000 00000 000	FIN - Salary	204,509	279,380	331,386	295,026	295,319
110 E 41500 121 000 00000 000	FIN - Regular Employee Wages	46,431	11,157	-	-	-
110 E 41500 123 000 00000 000	FIN - Overtime Wages	2	-	-	-	-
110 E 41500 141 000 00000 000	FIN - FICA (Employer's Share)	18,479	22,619	25,605	25,605	22,817
110 E 41500 142 000 00000 000	FIN - Insurance	49,416	51,456	63,953	63,953	38,772
110 E 41500 143 000 00000 000	FIN - Retirement	13,072	13,575	16,736	16,736	14,913
110 E 41500 144 000 00000 000	FIN- HSA Retirement	2,575	1,139	4,160	4,160	3,120
110 E 41500 146 000 00000 000	FIN - Work Comp	(650)	302	580	580	517
110 E 41500 148 000 00000 000	FIN - Education/Training	868	-	9,000	9,000	9,000
110 E 41500 220 000 00000 000	FIN - Printing	1,664	4,068	3,000	3,000	1,000
110 E 41500 230 000 00000 000	FIN - Dues	540	1,741	2,000	2,000	2,000
110 E 41500 245 000 00000 000	FIN - Telephone	2,688	2,962	3,000	3,000	3,700
110 E 41500 245 000 00000 019	FIN - Telephone (CARES)	34	-	-	-	-
110 E 41500 259 000 00000 000	FIN - Other Prof Services	975	6,485	1,000	1,000	1,000
110 E 41500 280 000 00000 000	FIN - Travel	774	3,726	5,000	5,000	500
110 E 41500 287 000 00000 000	FIN - Meals & Entertainment	44	-	750	750	-
110 E 41500 290 000 00000 000	FIN - Contracted Service	14,121	43,485	15,000	26,360	5,000
110 E 41500 299 000 00000 000	FIN - Contingency	-	-	-	-	-
110 E 41500 318 000 00000 000	FIN - Misc Expense	-	-	500	500	500
110 E 41500 331 000 00000 000	FIN - Gas, Oil, Diesel	-	-	500	500	-

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
110 E 41500 951 000 00000 000	FIN - Furniture / Fixtures	2,400	-	-	-	-
110 E 41711 111 000 00000 000	ITS - Salary	181,826	197,571	275,642	275,642	296,795
110 E 41711 121 000 00000 000	ITS - Regular Employee Wages	17,208	1,418	37,206	37,206	51,106
110 E 41711 122 000 00000 000	ITS - Temporary Employee Wages	(3,000)	289	-	-	-
110 E 41711 123 000 00000 000	ITS - Overtime Wages	-	-	-	-	358
110 E 41711 144 000 00000 000	ITS - RHS PLAN	2,080	2,038	2,080	2,080	3,120
110 E 41711 141 000 00000 000	ITS - FICA (Employer's Share)	14,936	15,024	24,173	24,173	26,907
110 E 41711 142 000 00000 000	ITS - Insurance	26,374	25,889	52,387	52,387	48,847
110 E 41711 143 000 00000 000	ITS - Retirement	9,914	13,087	17,220	17,220	25,031
110 E 41711 146 000 00000 000	ITS - Work Comp	358	222	548	548	608
110 E 41711 148 000 00000 000	ITS - Education/Training	4,017	6,699	12,000	12,000	19,500
110 E 41711 235 000 00000 000	ITS - Membership/Tuition	285	50	1,200	1,200	1,075
110 E 41711 245 000 00000 000	ITS - Telephone	3,055	5,410	6,280	6,280	7,680
110 E 41711 255 000 00000 000	ITS - Data Processing Services	118,496	66,923	211,596	218,022	272,584
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	113,644	105,000	90,000	105,000
110 E 41711 259 000 00000 000	ITS - Other Professional Servi	73,169	73,783	138,446	137,946	143,700
110 E 41711 269 000 00000 000	ITS - Repair & Maint - Equipment	9,496	2,064	7,750	7,750	9,400
110 E 41711 280 000 00000 000	ITS - Travel	3,055	1,909	7,000	7,000	11,800
110 E 41711 287 000 00000 000	ITS - Meals & Entertainment	224	183	1,350	1,350	1,750
110 E 41711 320 000 00000 000	ITS - Operating Supplies	428	-	1,000	1,500	2,500
110 E 41711 948 000 00000 000	ITS - Computer Upgrades	18,851	42,723	44,700	66,378	60,000
Total general government expenditures		2,092,550	2,444,203	2,957,518	2,852,319	3,398,054
Community Development Expenditures						
110 E 41670 111 000 00000 000	ENG - Salary	107,802	122,338	135,814	135,814	153,577
110 E 41670 121 000 00000 000	ENG - Regular Employee Wages	-	-	70,197	70,197	70,413
110 E 41670 122 000 00000 000	ENG - Temporary Employee Wages	11,029	10,488	-	-	-
110 E 41670 123 000 00000 000	ENG - Overtime Wages	-	-	391	391	370
110 E 41670 141 000 00000 000	ENG - FICA (Employer's Share)	9,197	10,128	15,947	15,947	17,334
110 E 41670 142 000 00000 000	ENG - Insurance	12,731	16,139	41,783	41,783	28,285
110 E 41670 143 000 00000 000	ENG - Retirement	5,376	6,052	9,725	9,725	10,442
110 E 41670 144 000 00000 000	ENG - HSA RETIREMENT	540	1,247	1,560	1,560	1,560
110 E 41670 146 000 00000 000	ENG - Work Comp	253	156	361	361	392
110 E 41670 148 000 00000 000	ENG - Education/Training	2,425	7,625	4,000	9,000	4,000
110 E 41670 230 000 00000 000	ENG - Publicity/Dues	833	910	1,000	1,300	1,000
110 E 41670 245 000 00000 000	ENG - Telephone	3,108	3,160	3,000	3,000	4,500
110 E 41670 254 000 00000 000	ENG - Arch/Eng/Landscape Serv	92,660	14,051	50,000	50,000	25,000
110 E 41670 259 000 00000 000	ENG - Other Professional Servi	910	30,871	25,000	20,000	25,000
110 E 41670 261 000 00000 000	ENG - Maintenance / REpair Vehicles	150	2,603	1,500	1,800	1,500
110 E 41670 280 000 00000 000	ENG - Travel	3,792	5,330	6,500	6,500	6,000
110 E 41670 287 000 00000 000	ENG - Meals & Entertainment	(604)	1,502	1,500	1,500	1,500
110 E 41670 299 000 00000 000	ENG - Contingency	-	338	2,500	1,900	-
110 E 41670 310 000 00000 000	ENG - Office Supplies	-	-	-	103	500
110 E 41670 326 000 00000 000	ENG - Uniforms	-	-	300	300	300
110 E 41670 331 000 00000 000	ENG - Gas, Oil, Diesel	3,596	482	1,000	1,000	1,000
110 E 41670 341 000 00000 000	ENG - Tools	352	371	400	297	400
110 E 41672 111 000 00000 000	INS - Salary	53,454	27,860	49,390	49,390	52,900
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	66,802	81,472	77,704	77,704	81,557
110 E 41672 123 000 00000 000	INS - Overtime Wages	140	1,967	808	808	856
110 E 41672 141 000 00000 000	INS - FICA (Employer's Share)	8,578	8,227	9,906	9,906	10,480
110 E 41672 142 000 00000 000	INS - Insurance	38,099	32,536	43,950	43,950	43,958
110 E 41672 143 000 00000 000	INS - Retirement	6,895	5,878	6,475	6,475	6,850
110 E 41672 144 000 00000 000	INS - RHS PLAN	1,680	1,871	1,560	1,560	1,560
110 E 41672 146 000 00000 000	INS - Work Comp	(4,223)	3,133	4,931	4,931	5,217
110 E 41672 148 000 00000 000	INS - Education/Training	2,190	1,913	3,000	3,000	3,000
110 E 41672 245 000 00000 000	INS - Telephone	2,342	3,000	3,000	3,000	3,500
110 E 41672 261 000 00000 000	INS - Repair & Maintenance Mot	6,342	5,897	4,000	5,479	4,000
110 E 41672 280 000 00000 000	INS - Travel	1,287	-	1,900	900	1,900
110 E 41672 287 000 00000 000	INS - Meals & Entertainment	-	486	1,000	1,000	1,000
110 E 41672 299 000 00000 000	INS - Contingency	-	-	300	300	-
110 E 41672 326 000 00000 000	INS - Uniforms	529	835	1,050	1,050	1,050
110 E 41672 331 000 00000 000	INS - Gas, Oil, Diesel	1,606	3,000	4,000	4,000	4,000
110 E 41672 341 000 00000 000	INS - Tools	1,196	367	1,500	1,500	1,500
110 E 41700 111 000 00000 000	PLN - Salary	176,816	205,130	213,507	213,507	234,744
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	3,116	-	-	-	-
110 E 41700 123 000 00000 000	PLN - Overtime Wages	-	-	-	-	-
110 E 41700 141 000 00000 000	PLN - FICA (Employer's Share)	13,523	15,414	16,497	16,497	18,138

All amounts are in U.S. dollars

		ACTUAL FY2022-23	ACTUAL FY2023-2024	ORIG. BUDGET FY2024-2025	ESTIMATED FY2024-2025	BUDGET FY2025-2026
110 E 41700 142 000 00000 000	PLN - Insurance	29,490	38,311	45,276	45,276	45,300
110 E 41700 143 000 00000 000	PLN - Retirement	10,600	10,536	10,783	10,783	11,855
110 E 41700 144 000 00000 000	PLN - HSA Retirement	810	1,537	2,600	2,600	2,600
110 E 41700 146 000 00000 000	PLN - Work Comp	332	231	373	373	411
110 E 41700 148 000 00000 000	PLN - Education/Training	1,764	1,576	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	1,141	1,530	2,000	2,000	2,000
110 E 41700 245 000 00000 000	PLN - Telephone	1,430	2,311	1,000	1,000	3,000
110 E 41700 254 000 00000 000	PLN - Arch/Eng/Landscape Serv	146,489	114,597	50,000	48,525	25,000
110 E 41700 259 000 00000 000	PLN - Other Professional Servi	24,990	-	5,000	6,475	5,000
110 E 41700 280 000 00000 000	PLN - Travel	-	-	3,500	2,500	3,500
110 E 41700 287 000 00000 000	PLN - Meals & Entertainment	-	-	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)	-	-	1,000	-
110 E 41701 111 000 00000 000	ECD - Salary	38,932	46,946	45,370	45,370	50,612
110 E 41701 121 000 00000 000	ECD - Regular Employee Wages	1,039	-	-	-	-
110 E 41701 123 000 00000 000	ECD - Overtime Wages	-	-	-	-	-
110 E 41701 141 000 00000 000	ECD - FICA (Employer's Share)	3,040	3,536	3,505	3,505	3,911
110 E 41701 142 000 00000 000	ECD - Insurance	4,552	5,249	6,992	6,992	6,994
110 E 41701 143 000 00000 000	ECD - Retirement	2,558	2,514	2,291	2,291	2,556
110 E 41701 144 000 00000 000	ECD - HSA Retirement	270	374	520	520	520
110 E 41701 146 000 00000 000	ECD - Work Comp	66	51	79	79	89
110 E 41701 230 000 00000 000	ECD - Publicity/Dues	210	-	-	-	-
110 E 41701 259 000 00000 000	ECD - Other Professional Servi	2,825	-	-	-	-
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	45,230	49,176	52,229	52,229	55,931
110 E 41710 121 000 00000 000	CDE - Regular Employee Wages	-	149	-	-	-
110 E 41710 123 000 00000 000	CDE - Overtime Wages	-	-	-	-	-
110 E 41710 141 000 00000 000	CDE - FICA (Employer's Share)	3,188	3,637	4,035	4,035	4,321
110 E 41710 142 000 00000 000	CDE - Insurance	16,012	16,355	17,751	17,751	17,756
110 E 41710 143 000 00000 000	CDE - Retirement	2,338	2,466	2,638	2,638	2,825
110 E 41710 144 000 00000 000	CDE - HSA Retirement	1,080	1,019	1,040	1,040	1,040
110 E 41710 146 000 00000 000	CDE - Work Comp	75	52	91	91	98
110 E 41710 148 000 00000 000	CDE - Education/Training	-	90	500	500	-
110 E 41710 235 000 00000 000	CDE - Memberships/Tuition	-	-	200	200	-
110 E 41710 245 000 00000 000	CDE - Telephone	1,305	1,000	2,000	2,000	1,000
110 E 41710 261 000 00000 000	CDE - Repair & Maintenance Mot	763	1,011	2,000	2,000	-
110 E 41710 290 000 00000 000	CDE - Contracted Services	-	-	-	-	-
110 E 41710 326 000 00000 000	CDE - Uniforms	-	214	300	300	-
110 E 41710 331 000 00000 000	CDE - Gas, Oil, Diesel	1,338	1,331	1,600	1,600	1,200
110 E 41710 341 000 00000 000	CDE - Tools	-	-	500	500	500
Total community development expenditures		1,000,432	962,576	1,113,154	1,113,633	1,109,327
Public Works Expenditures						
110 E 43000 111 000 00000 000	PW - Salary	62,872	74,693	73,136	73,136	76,843
110 E 43000 121 000 00000 000	PW - Regular Employee Wages	288,085	342,921	568,239	568,239	730,560
110 E 43000 122 000 00000 000	PW - Temporary Employee Wages	-	-	-	-	-
110 E 43000 123 000 00000 000	PW - Overtime Wages	2,781	6,685	5,908	5,908	7,064
110 E 43000 141 000 00000 000	PW - FICA (Employer's Share)	26,663	31,830	50,008	50,008	62,922
110 E 43000 142 000 00000 000	PW - Insurance	70,740	90,597	185,567	185,567	209,041
110 E 43000 143 000 00000 000	PW - Retirement	18,785	22,801	36,619	36,619	49,751
110 E 43000 144 000 00000 000	PW - HSA Retirement	4,868	3,253	6,594	6,594	8,674
110 E 43000 146 000 00000 000	PW - Work Comp	13,758	20,521	52,440	52,440	66,831
110 E 43000 148 000 00000 000	PW - Education/Training	1,112	4,876	4,500	4,500	6,000
110 E 43000 230 000 00000 000	PW - Publicity/Dues	460	411	700	700	700
110 E 43000 241 000 00000 000	PW - Electric	2,628	7,805	4,500	4,500	4,500
110 E 43000 244 000 00000 000	PW - Gas/Propane	-	43	-	-	-
110 E 43000 245 000 00000 000	PW - Telephone	6,082	3,300	2,000	2,000	6,240
110 E 43000 254 000 00000 000	PW - Architectural, Engineerin	14,090	4,885	15,000	15,000	15,000
110 E 43000 259 000 00000 000	PW - Other Prof. Services	3,457	7,632	10,000	10,000	5,000
110 E 43000 261 000 00000 000	PW - Repair & Maintenance Moto	10,624	9,163	11,000	11,000	10,000
110 E 43000 280 000 00000 000	PW - Travel	2,445	6,480	5,000	5,000	5,000
110 E 43000 287 000 00000 000	PW - Meals & Entertainment	608	995	1,000	1,000	1,000
110 E 43000 289 000 00000 000	PW - Other Contracted Service	-	-	30,000	30,000	42,000
110 E 43000 290 000 00000 000	PW - Contracted Service	5,919	15,013	25,000	13,821	35,000
110 E 43000 299 000 00000 000	PW - Contingency	-	-	250	250	-
110 E 43000 326 000 00000 000	PW - Uniforms	5,864	6,757	5,000	5,000	5,000
110 E 43000 331 000 00000 000	PW - Gas, Oil, Diesel	13,124	15,007	15,000	15,000	15,000

All amounts are in U.S. dollars

		ACTUAL FY2022-23	ACTUAL FY2023-2024	ORIG. BUDGET FY2024-2025	ESTIMATED FY2024-2025	BUDGET FY2025-2026
110 E 43000 333 000 00000 000	PW - Other Equip Parts & Repai	9,437	11,299	10,000	10,000	10,000
110 E 43000 341 000 00000 000	PW - Tools	17,242	21,854	10,000	10,000	10,000
110 E 43000 344 000 00000 000	PW - Safety Supplies	3,049	6,318	4,000	4,000	8,000
110 E 43000 949 000 00000 000	PW - Sirens & Installation	17,369	7,500	7,500	7,500	7,500
Total public works expenditues		602,062	722,639	1,138,961	1,127,782	1,397,626
Parks and Recreation Expenditures						
110 E 44310 241 000 00000 000	SC - Electric	6,937	9,100	7,500	7,500	9,500
110 E 44310 242 000 00000 000	SC - Water	2,777	2,529	3,000	3,000	3,000
110 E 44310 244 000 00000 000	SC - Gas/Propane	337	426	350	350	450
110 E 44310 245 000 00000 000	SC - Telephone	4,459	3,622	4,000	4,000	4,000
110 E 44310 247 000 00000 000	SC - Programs - Admissions	151	474	4,000	2,821	4,000
110 E 44310 266 000 00000 000	SC - Repair & Maintenance Buil	6,290	18,793	20,000	18,000	20,000
110 E 44310 287 000 00000 000	SC - Meals & Entertainment	8,271	12,338	15,000	14,644	18,000
110 E 44310 290 000 00000 000	SC - Contracted Service	3,409	3,689	9,000	9,000	9,000
110 E 44310 299 000 00000 000	SC - Contingency	-	-	1,000	1,000	-
110 E 44310 300 000 00000 000	SC - Office Supplies & Materia	28	649	1,000	1,000	3,000
110 E 44310 320 000 00000 000	SC - Operating Supplies	1,437	2,201	2,500	1,610	2,500
110 E 44400 241 462 00000 000	REC - Electric - Y Soccer	15,769	9,108	10,000	10,000	10,000
110 E 44400 241 475 00000 000	REC - Electric - Y Football	5,000	4,777	20,000	20,000	20,000
110 E 44400 246 464 00000 000	REC - Rent - Y Bball	7,930	8,102	15,000	15,000	15,000
110 E 44400 246 465 00000 000	REC - Rent - Y Cheer	1,200	960	4,000	4,000	4,000
110 E 44400 246 466 00000 000	REC - Rent - Y Tball	1,331	3,130	4,500	4,500	4,500
110 E 44400 246 475 00000 000	REC - Rent - Y Football	280	500	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	-	626	2,000	2,000	2,000
110 E 44400 290 472 00000 000	REC - Contracted Svc - Adult	3,351	5,607	6,000	6,000	9,000
110 E 44400 290 464 00000 000	REC - Contracted Svc - Y Bball	19,195	20,554	25,000	25,000	28,000
110 E 44400 290 465 00000 000	REC - Contracted Svc - Y Cheer	6,930	9,725	12,000	12,000	12,000
110 E 44400 290 466 00000 000	REC - Contracted Svc - Y Tball	-	2,000	2,000	2,000	4,000
110 E 44400 290 467 00000 000	REC - Contracted Svc - Tennis	3,992	1,392	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	13,500
110 E 44400 290 476 00000 000	REC - Contracted Svc - Camps	7,976	8,000	8,000	8,000	8,000
110 E 44400 290 480 00000 000	REC - Contracted Svc - Health	3,575	6,953	10,000	10,000	10,000
110 E 44400 320 472 00000 000	REC - Op Supplies - Adult	3,645	3,995	4,000	4,000	4,500
110 E 44400 320 462 00000 000	REC - Op Supplies - Y Soccer	300	500	500	500	17,500
110 E 44400 320 464 00000 000	REC - Op Supplies - Y Bball	2,521	2,500	3,500	3,500	4,500
110 E 44400 320 465 00000 000	REC - Op Supplies - Y Cheer	1,266	2,391	3,000	3,000	3,000
110 E 44400 320 466 00000 000	REC - Op Supplies - Y Tball	1,500	2,000	2,000	2,000	10,500
110 E 44400 320 467 00000 000	REC - Op Supplies - Tennis	841	860	1,000	1,000	6,000
110 E 44400 320 475 00000 000	REC - Op Supplies - Y Football	17,500	22,500	15,000	15,000	18,000
110 E 44400 320 476 00000 000	REC - Op Supplies - Camps	560	999	1,000	1,000	1,000
110 E 44400 320 480 00000 000	REC - Op Supplies - Health	100	500	2,000	2,000	2,000
110 E 44400 326 464 00000 000	REC - Uniforms - Y Bball	3,150	4,758	5,000	5,000	6,500
110 E 44400 326 465 00000 000	REC - Uniforms - Y Cheer	854	3,100	5,000	5,000	25,000
110 E 44400 326 466 00000 000	REC - Uniforms - Y Tball	2,693	3,541	4,000	4,000	5,000
110 E 44400 326 475 00000 000	REC - Uniforms - Y Football	6,907	10,885	15,000	15,000	17,000
110 E 44400 462 000 00000 000	REC - Youth Soccer	-	-	-	-	-
110 E 44400 464 000 00000 000	REC - Youth Basketball Expense	855	-	-	-	-
110 E 44400 465 000 00000 000	REC - Youth Cheerleading	744	-	-	-	-
110 E 44400 466 000 00000 000	REC - Youth T-Ball	-	-	-	-	-
110 E 44400 467 000 00000 000	REC - Youth Tennis	-	-	-	-	-
110 E 44400 475 000 00000 000	REC - Youth Football	1,064	-	-	-	-
110 E 44400 476 000 00000 000	REC - Recreation Camps	-	-	-	-	-
110 E 44400 480 000 00000 000	REC - Health & Fitness	-	-	-	-	-
110 E 44421 241 000 00000 000	IHC - Electric	6,958	9,000	8,000	8,000	9,500
110 E 44421 242 000 00000 000	IHC - Water	2,777	2,610	3,500	3,500	3,500
110 E 44421 244 000 00000 000	IHC - Gas/Propane	337	350	350	350	350
110 E 44421 245 000 00000 000	IHC - Telephone	963	1,502	1,000	1,000	1,500
110 E 44421 266 000 00000 000	IHC - Repair & Maintenance Bui	20,251	31,648	20,000	20,000	20,000
110 E 44421 290 000 00000 000	IHC - Contracted Service	3,726	4,393	3,000	3,000	8,500
110 E 44421 299 000 00000 000	IHC - Contingency	-	-	2,000	2,000	-
110 E 44421 320 000 00000 000	IHC - Operating Supplies	1,398	1,748	2,000	2,000	2,000
110 E 44421 951 000 00000 000	IHC - Furniture/Fixtures	9,027	7,370	8,000	8,000	8,000
110 E 44710 111 000 00000 000	PRK - Salary	230,759	280,460	297,399	297,399	318,531
110 E 44710 121 000 00000 000	PRK - Regular Employee Wages	103,859	125,822	185,480	185,480	421,388
110 E 44710 122 000 00000 000	PRK - Temporary Employee Wages	1,893	7,462	-	-	-
110 E 44710 123 000 00000 000	PRK - Overtime Wages	3,077	3,124	1,032	1,032	777

All amounts are in U.S. dollars

		ACTUAL FY2022-23	ACTUAL FY2023-2024	ORIG. BUDGET FY2024-2025	ESTIMATED FY2024-2025	BUDGET FY2025-2026
110 E 44710 141 000 00000 000	PRK - FICA (Employer's Share)	25,156	31,592	37,386	37,386	57,230
110 E 44710 142 000 00000 000	PRK - Insurance	81,883	85,001	97,171	97,171	137,653
110 E 44710 143 000 00000 000	PRK - Retirement	15,912	18,847	22,586	22,586	32,284
110 E 44710 144 000 00000 000	PRK - HSA RETIREMENT	4,880	4,440	6,240	6,240	8,320
110 E 44710 146 000 00000 000	PRK - Work Comp	(3,722)	9,434	19,041	19,041	29,757
110 E 44710 148 000 00000 000	PRK - Education/Training	3,280	6,550	8,500	10,500	12,500
110 E 44710 230 000 00000 000	PRK - Publicity/Dues	1,160	1,381	1,500	1,500	3,000
110 E 44710 242 000 00000 000	PRK - Water	7,089	7,207	10,000	10,000	10,000
110 E 44710 245 000 00000 000	PRK - Telephone	4,304	5,203	2,040	2,040	8,500
110 E 44710 246 000 00000 000	PRK - Facility Rental	-	-	-	-	110,000
110 E 44710 280 000 00000 000	PRK - Travel	7,106	7,932	8,000	8,000	12,500
110 E 44710 287 000 00000 000	PRK - Meals & Entertainment	2,071	1,529	2,500	2,500	3,000
110 E 44710 290 000 00000 000	PRK - Contracted Service	72,000	84,000	134,000	223,256	150,000
110 E 44710 290 023 00000 000	PRK - Contracted Svc - Storm23	-	38,200	-	-	-
110 E 44710 299 000 00000 000	PRK - Contingency	-	-	3,000	3,000	-
110 E 44710 320 000 00000 000	PRK - Operating Supplies	3,101	2,795	3,500	3,500	3,500
110 E 44710 321 000 00000 000	PRK - CC Processing Fees	3,793	4,800	4,800	4,800	4,800
110 E 44710 325 110 00000 000	PRK - Halloween Fest	3,337	2,870	4,000	4,000	8,500
110 E 44710 325 112 00000 000	PRK - Special	-	-	-	-	20,000
110 E 44710 325 114 00000 000	PRK - Christmas Fest	2,079	2,471	5,000	5,000	30,000
110 E 44710 325 115 00000 000	PRK - Freedom Festival	-	-	-	-	30,000
110 E 44710 325 116 00000 000	PRK - Easter Festival	-	-	-	-	3,000
110 E 44710 325 118 00000 000	PRK - Fishing Rodeo	4,616	4,966	5,000	5,000	5,000
110 E 44710 325 119 00000 000	PRK - Concerts	26,507	22,896	27,000	27,000	20,000
110 E 44710 326 000 00000 000	PRK - Uniforms	1,401	4,003	1,150	1,150	7,500
110 E 44710 331 000 00000 000	PRK - Gas, Oil, Diesel	5,626	8,679	10,000	10,000	10,000
110 E 44710 333 000 00000 000	PRK - Other Equip Parts & Repa	103,286	3,750	5,500	5,500	8,000
110 E 44710 341 000 00000 000	PRK - Tools	12,378	13,998	14,000	14,000	14,000
110 E 44710 342 000 00000 000	PRK - Sign Parts & Supplies	472	1,904	2,000	2,000	3,500
110 E 44710 452 000 00000 000	PRK - Gravel & Sand	2,840	4,956	5,000	5,000	25,000
110 E 44710 455 000 00000 000	PRK - Landscaping	8,980	9,497	9,500	9,500	16,000
110 E 44710 461 000 00000 000	PRK - Park Maintenance	58,465	67,929	60,000	60,000	75,000
Total parks and recreation expenditures		1,005,530	1,136,103	1,305,525	1,392,356	1,995,040
Debt Service						
110 E 49210 631 000 00000 000	SBITA PRINCIPAL	27,500	111,788	-	-	-
110 E 49410 649 000 00000 000	SBITA Interest	-	2,356			
Capital Outlays						
110 E 41000 932 000 00000 000	GOV - Building Improvements	116,704	294,858	55,000	48,303	55,000
110 E 41000 920 000 00000 000	GOV - Property Acquisition	4,507	6,839,955	-	114,428	-
110 E 41000 975 000 00000 000	GOV - Sheriff's Partnership Complex	-	-	6,000,000	-	-
110 E 41670 773 000 00000 000	ENG - New Canada Rd Improvemen	4,936,753	101,534	11,085,000	300,000	13,000,000
110 E 41670 778 000 00000 000	ENG - Canada Rd Bike Ped Path	-	-	-	-	-
110 E 41670 781 000 00000 000	ENG - Transportation Plan Update	-	166,040	-	-	-
110 E 41670 900 000 00000 000	ENG - Capital Outlays Roads	160	148,914	1,660,000	950,000	875,000
110 E 41670 944 000 00000 000	ENG - Capital Outlay - Vehicles	-	-	-	-	-
110 E 41670 951 000 00000 000	ENG - Furniture & Fixtures	3,390	-	500	500	500
110 E 41672 944 000 00000 000	INS - Capital Outlay - Vehicle	33,000	-	40,000	39,521	-
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	1,953	2,892	2,000	2,000	2,000
110 E 44710 923 000 00000 000	PRK - Park Development	-	56,547	150,000	291,776	95,000
110 E 44710 924 000 00000 000	Dog Park Project	(18)	-	-	-	-
110 E 44710 937 000 00000 000	PRK - Athletic Complex	150,000	620,000	-	-	230,000
110 E 44710 944 000 00000 000	PRK - Vehicles	45,150	-	-	-	80,000
110 E 44710 968 000 00000 000	PRK - I.H. Park Improvements	199,601	26,725	250,000	520,280	75,000
110 E 44710 970 000 00000 000	PRK - Lakeland Comm Center	-	-	11,000,000	2,000,000	11,000,000
Total capital outlays		5,491,200	8,257,465	30,244,000	4,268,308	25,414,000
Total expenditures		10,219,272	13,637,130	36,759,158	10,754,398	33,314,047
Excess (deficiency) of revenues over (under) expenditures		8,506,543	(841,833)	(8,007,967)	8,636,219	(1,095,967)
OTHER FINANCING SOURCES (USES)						
Issuance of Debt						
110 R 36934 000 000 00000 000	Interim Financing Proceeds	7,015,747	-	14,500,000	-	8,600,000

All amounts are in U.S. dollars

		ACTUAL FY2022-23	ACTUAL FY2023-2024	ORIG. BUDGET FY2024-2025	ESTIMATED FY2024-2025	BUDGET FY2025-2026
110 R 36935 000 019 00000 000	USDA RD Bond Proceeds	-	-	-	-	-
Transfers In						
110 R 36968 000 000 00000 000	OFS - Transfer In from LSS	700,000	-	-	-	-
Transfers Out						
110 E 51621 765 000 00000 000	Operating Trans To State Street	(1,971,747)	(1,967,236)	(2,218,513)	(2,218,513)	(1,497,688)
110 E 51623 762 000 00000 000	Operating Trans To LSS	(713,505)	(740,595)	(751,665)	(751,665)	(1,042,320)
110 E 51630 690 000 00000 000	Operating Transfer To Debt Ser	(9,759,027)	(2,447,714)	(3,140,717)	(2,500,989)	(4,887,094)
110 E 51640 700 000 00000 000	Operating Trans to Storm Water	-	-	(53,000)	-	-
110 E 51625 710 000 00000 000	Operating Transfer to Solid Waste	(63,500)	(275,000)	(282,721)	(25,901)	(95,984)
110 E 51923 762 000 00000 000	Capital Trans to LSS	(81,200)	-	-	(320,000)	-
Total other financing sources (uses)		(4,873,232)	(5,430,545)	8,053,384	(5,817,068)	1,076,914
Net change in fund balance		3,633,311	(6,272,378)	45,417	2,819,151	(19,053)
Fund balance, beginning		10,175,910	13,809,221	7,319,037	7,536,843	10,355,994
Fund balance, ending		13,809,221	7,536,843	7,364,454	10,355,994	10,336,941
Supplemental Information: Fund Balance						
Nonspendable		2,256,000	2,861	-	-	-
Restricted		-	-	-	-	-
Committed		1,216,829	350,572	265,852	265,852	269,011
Assigned		854,823	234,823	284,823	234,823	4,823
Unassigned		9,481,569	6,948,587	6,813,779	9,855,319	10,063,107
Ending fund balance		13,809,221	7,536,843	7,364,454	10,355,994	10,336,941

All amounts are in U.S. dollars

		ACTUAL FY2022-23	ACTUAL FY2023-2024	ORIG. BUDGET FY2024-2025	ESTIMATED FY2024-2025	BUDGET FY2025-2026
REVENUES						
Intergovernmental						
121 R 33551 000 000 00000 000	TN Gas/Fuel Tax	247,756	249,469	252,083	252,083	254,354
121 R 33553 000 000 00000 000	State Gasoline Inspection Fee	38,773	39,002	48,969	48,969	32,365
121 R 33554 000 000 00000 000	State Emergency Street Fund	71,595	71,552	90,361	90,361	59,248
121 R 33555 000 000 00000 000	TN Gas Improve Tax	124,893	125,774	133,260	133,260	134,363
121 R 33593 000 000 00000 000	Excise Tax	2,401	4,962	-	-	-
121 R 36900 000 000 00000 000	Misc Income	-	5,269	-	-	-
Total intergovernmental		485,418	496,028	524,673	524,673	480,330
Federal, State, and Local Grants						
121 R 33815 000 000 00000 000	State of TN Appropriation Grant	-	-	-	-	-
121 R 36837 000 000 00000 000	STBG Grant Revenues	-	-	117,000	117,000	1,256,000
Total federal, state, and local grants		-	-	117,000	117,000	1,256,000
Total revenues		485,418	496,028	641,673	641,673	1,736,330
EXPENDITURES						
Public Works Expenditures						
121 E 43100 111 000 00000 000	STR - Salary	33,690	36,733	36,022	36,022	37,848
121 E 43100 121 000 00000 000	STR - Regular Employee Wages	173,480	177,547	180,771	180,771	91,634
121 E 43100 123 000 00000 000	STR - Overtime Wages	1,840	5,951	1,879	1,879	662
121 E 43100 141 000 00000 000	STR - FICA (Employer's Share)	15,850	16,451	16,895	16,895	10,054
121 E 43100 142 000 00000 000	STR - Insurance	36,614	48,856	60,707	60,707	26,252
121 E 43100 143 000 00000 000	STR - Retirement	11,771	13,734	13,365	13,365	8,637
121 E 43100 144 000 00000 000	STR - HSA Retirement	3,272	2,782	2,766	2,766	1,726
121 E 43100 146 000 00000 000	STR - Work Comp	9,322	12,124	19,199	19,199	11,467
121 E 43100 148 000 00000 000	STR - Education/Training	3,000	3,000	3,000	8,000	3,000
121 E 43100 149 000 00000 000	STR - Uniforms	1,720	1,827	9,000	9,000	9,000
121 E 43100 230 000 00000 000	STR - Publicity/Dues/Membershi	412	1,800	500	500	500
121 E 43100 245 000 00000 000	STR - Telephone	1,322	23	1,440	1,440	1,440
121 E 43100 259 000 00000 000	STR - Other Professional Servi	1,963	9,423	6,000	4,500	6,000
121 E 43100 261 000 00000 000	STR - Repair & Maintenance Mot	8,647	10,494	9,000	9,000	9,000
121 E 43100 264 000 00000 000	STR - Traffic Control Lights	10,467	3,887	5,000	16,450	40,000
121 E 43100 268 000 00000 000	STR - Repair & Maintenance Roa	113,893	326,480	550,000	540,050	470,000
121 E 43100 269 000 00000 000	STR - Material & Supplies	-	3,992	-	-	-
121 E 43100 270 000 00000 000	STR - Paving	2,189,078	2,495,169	1,650,000	2,481,045	2,570,000
121 E 43100 280 000 00000 000	STR - Travel	482	622	500	500	500
121 E 43100 287 000 00000 000	STR - Meals & Entertainment	827	1,002	1,000	1,000	1,000
121 E 43100 299 000 00000 000	STR - Contingency	-	141	500	500	-
121 E 43100 320 000 00000 000	STR - Operating Supplies	783	9,442	8,000	8,000	8,000
121 E 43100 331 000 00000 000	STR - Gas, Oil, Diesel	12,547	10,390	20,000	20,000	12,000
121 E 43100 333 000 00000 000	STR - Other Equip Parts & Repa	24,627	10,104	9,000	12,000	9,000
121 E 43100 341 000 00000 000	STR - Tools	8,964	9,643	12,000	12,000	12,000
121 E 43100 342 000 00000 000	STR - Sign Parts & Supplies	11,309	9,553	15,000	15,000	15,000
121 E 43100 344 000 00000 000	STR - Safety Supplies	-	-	300	300	300
121 E 43100 410 000 00000 000	STR - Concrete / Clay	-	-	3,000	3,000	3,000
121 E 43100 452 000 00000 000	STR - Gravel & Sand	22,582	13,985	60,000	60,000	60,000
121 E 43100 471 000 00000 000	STR - Asphalt & Asphalt Filler	38,935	27,543	40,000	40,000	40,000
121 E 43100 533 000 00000 000	STR - Machinery & Equip Rental	4,462	13,646	5,000	5,000	5,000
Total public works expendirtues		2,741,859	3,276,344	2,739,844	3,578,889	3,463,020
Capital Outlays						
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	51,698	-	62,000	54,000	-
121 E 43100 941 000 00000 000	STR - HEAVY EQUIPMENT	207,521	24,193	100,000	100,000	100,000
121 E 43160 241 000 00000 000	STR - Street Lighting-Electri	23,350	36,577	20,000	20,000	20,000
121 E 52115 920 000 00000 000	STR - Building Improvements	142,865	-	-	-	-
Total capital outlays		425,434	60,770	182,000	174,000	120,000
Total expenditures		3,167,293	3,337,114	2,921,844	3,752,889	3,583,020
Excess (deficiency) of revenues over (under) expenditures		(2,681,875)	(2,841,086)	(2,280,171)	(3,111,216)	(1,846,690)
OTHER FINANCING SOURCES (USES)						
Transfers In						
121 R 37950 000 000 00000 000	Transfer In from General Fund	1,971,747	1,967,236	2,218,513	2,218,513	1,497,688
Net change in fund balance		(710,128)	(873,850)	(61,658)	(892,703)	(349,002)

STATE STREET AID FUND DETAIL

All amounts are in U.S. dollars

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
Fund balance, beginning	2,825,683	2,115,555	61,658	1,241,705	349,002
Fund balance, ending	2,115,555	1,241,705	-	349,002	-

All amounts are in U.S. dollars

		ACTUAL FY2022-23	ACTUAL FY2023-2024	ORIG. BUDGET FY2024-2025	ESTIMATED FY2024-2025	BUDGET FY2025-2026
REVENUES						
Charges for Services						
416 R 37000 000 000 00000 000	Residential STW Fees	205,306	212,482	220,018	220,018	219,208
416 R 37002 000 000 00000 000	Stormwater Fines	-	-	-	-	-
Total charges for services		205,306	212,482	220,018	220,018	219,208
Interest Income						
416 R 36900 000 000 00000 000	Misc Income	-	1,278	-	-	-
416 R 36100 000 000 00000 000	Interest Earned - Checking	-	-	-	-	-
Total interest income		-	1,278	-	-	-
Total revenues		205,306	213,760	220,018	220,018	219,208
EXPENDITURES						
Public Works Expenditures						
416 E 46000 111 000 00000 000	STW - Salaries	18,416	10,186	16,463	16,463	17,633
416 E 46000 121 000 00000 000	STW - Regular Employee Wages	21,670	26,964	25,901	25,901	27,185
416 E 46000 123 000 00000 000	STW - Overtime Wages	47	656	269	269	285
416 E 46000 141 000 00000 000	STW - FICA (Employer's Share)	2,860	2,728	3,301	3,301	3,494
416 E 46000 142 000 00000 000	STW - Insurance	12,697	10,868	14,621	14,621	14,621
416 E 46000 143 000 00000 000	STW - Retirement	2,299	1,947	2,158	2,158	2,284
416 E 46000 144 000 00000 000	STW - HSA Retirement	560	420	520	520	520
416 E 46000 146 000 00000 000	STW - Work Comp	698	1,038	1,644	1,644	1,739
416 E 46000 148 000 00000 000	STW - Education/Training	438	750	1,350	1,350	1,350
416 E 46000 149 000 00000 000	STW - Uniforms	-	-	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
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	4,497	4,000	4,000	4,000	4,000
416 E 46000 259 000 00000 000	STW - Other Professional Servi	-	992	15,000	15,000	15,000
416 E 46000 280 000 00000 000	STW - Travel	161	2,194	900	900	900
416 E 46000 287 000 00000 000	STW - Meals & Entertainment	99	23	500	500	500
416 E 46000 290 000 00000 000	STW - Contracted Service	166	1,140	5,000	5,000	5,000
416 E 46000 299 000 00000 000	STW - Contingency	-	-	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	512	1,200	1,500	1,500	1,500
416 E 46000 341 000 00000 000	STW - Tools	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		101,394	68,566	108,737	108,737	110,621
Capital Outlays						
416 E 46000 900 000 00000 000	STW - Capital Projects	34,474	264,388	475,000	475,000	110,000
Total capital outlays		34,474	264,388	475,000	475,000	110,000
Total expenditures		135,868	332,954	583,737	583,737	220,621
Excess (deficiency) of revenues over (under) expenditures		69,438	(119,194)	(363,719)	(363,719)	(1,413)
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		69,438	(119,194)	(310,719)	(363,719)	(1,413)
Fund balance, beginning		422,398	491,836	310,863	372,642	8,923
Fund balance, ending		491,836	372,642	144	8,923	7,510

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
REVENUES						
Charges for Services						
424 R 34429 000 000 00000 000	Recycle Rebate/Scrap Metals	-	-	-	-	-
424 R 34430 000 000 00000 000	Solid Waste Fees	1,356,832	1,375,069	1,396,589	1,396,589	1,585,876
424 R 34432 000 000 00000 000	Bulk Waste Pickup Fees	755	1,027	1,500	1,500	1,500
Total charges for services		1,357,587	1,376,096	1,398,089	1,398,089	1,587,376
Federal, State, and Local Grants						
424 R 33450 000 000 00000 000	FEMA Reimbursement	19,063	-	-	-	-
Total revenues		1,376,650	1,377,899	1,398,089	1,398,089	1,587,376
EXPENDITURES						
Public Works Expenditures						
424 E 43260 111 000 00000 000	SDW -Salaries	-	-	-	-	-
424 E 43260 121 000 00000 000	SDW - Regular Employee Wages	62,227	63,290	45,510	45,510	48,131
424 E 43260 123 000 00000 000	SDW - Overtime Wages	841	1,604	947	947	762
424 E 43260 141 000 00000 000	SDW - FICA (Employer's Share)	4,778	4,929	3,589	3,589	3,777
424 E 43260 142 000 00000 000	SDW - Insurance	15,208	12,784	10,298	10,298	10,298
424 E 43260 143 000 00000 000	SDW - Retirement	3,651	3,296	2,346	2,346	2,469
424 E 43260 144 000 00000 000	SDW - HSA Retirement	1,620	980	1,040	1,040	1,040
424 E 43260 146 000 00000 000	SDW - Work Comp	1,606	2,353	4,030	4,030	4,262
424 E 43260 148 000 00000 000	SDW - Education/Training	-	-	650	650	650
424 E 43260 149 000 00000 000	SDW - Uniforms	245	510	500	500	500
424 E 43260 210 000 00000 000	SDW - Postage	-	-	2,500	2,500	2,500
424 E 43260 220 000 00000 000	SDW - Printing	-	-	3,000	3,000	3,000
424 E 43260 245 000 00000 000	SDW - Telephone/Internet	1,085	711	1,000	1,000	1,000
424 E 43260 245 000 00000 019	SDW - TELEPHONE-COVID-19	148	74	-	-	-
424 E 43260 251 000 00000 000	SDW - MLGW Collection Fee	30,804	28,000	28,000	28,000	28,000
424 E 43260 259 000 00000 000	SDW - Other Professional Servi	4,455	13,477	17,000	17,000	17,000
424 E 43260 261 000 00000 000	SDW - Repair & Maintenance Veh	7,625	23,599	8,000	8,000	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	405	400	400	400
424 E 43260 289 000 00000 000	SDW - Other Contracted Service	207,770	424,929	220,000	220,000	220,000
424 E 43260 290 000 00000 000	SDW - Contracted Service	1,021,644	1,120,800	1,275,000	1,275,000	1,275,000
424 E 43260 289 023 00000 000	SDW - Cont Svc - 23 Storm	-	56,728	-	-	-
424 E 43260 295 000 00000 000	SDW - Litter Control	21,449	1,908	25,000	25,000	25,000
424 E 43260 296 000 00000 000	SDW - Keep Lakeland Beautiful	-	152	-	-	-
424 E 43260 299 000 00000 000	SDW - Contingency	-	674	1,000	1,000	-
424 E 43260 331 000 00000 000	SDW - Gas, Oil, Diesel	14,693	20,392	20,000	20,000	20,000
424 E 43260 333 000 00000 000	SDW - Other Equipment Parts & Repair	-	-	10,000	10,000	10,000
Total public works expenditues		1,400,776	1,781,595	1,680,810	1,680,810	1,682,789
Capital Outlays						
424 E 43260 941 000 00000 000	SDW - Capital Outlay-Equipment	239,951	-	-	-	-
Total capital outlays		239,951	-	-	-	-
Total expenditures		1,640,727	1,781,595	1,680,810	1,680,810	1,682,789
Excess (deficiency) of revenues over (under) expenditures		(264,077)	(403,696)	(282,721)	(282,721)	(95,413)
OTHER FINANCING SOURCES (USES)						
Transfers In						
424 R 37950 000 000 00000 000	Transfer In from General Fund	63,500	275,000	282,721	345,427	95,984
Net change in fund balance		(200,577)	(128,696)	-	62,706	571
Fund balance, beginning		266,566	65,990	-	(62,706)	-
Fund balance, ending		65,989	(62,706)	-	-	571

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
REVENUES						
Interest Income						
210 R 36100 000 000 00000 000	Interest Earned - Checking	9	10	-	-	-
Total revenues		9	10	-	-	-
EXPENDITURES						
Debt Service - Principal						
210 E 49200 621 000 00000 000	Principal - TMBF #50236	206,095	-	-	-	-
210 E 49200 623 000 00000 000	Principal -TLDA Beverle Rivera	65,412	66,445	67,932	67,932	69,228
210 E 49200 624 000 00000 000	Principal - Shelby County	55,222	-	55,777	55,777	56,328
210 E 49200 628 000 00000 000	Principal - 2019 Loan	-	-	-	-	-
210 E 49200 650 000 00000 000	Principal - 2021 USDA Refunding	243,555	243,555	254,017	254,017	259,414
210 E 49200 651 000 00000 000	Principal - 2022 CON - New Canada	7,015,747	-	-	-	-
210 E 49200 653 000 00000 000	Principal - 2022 USDA High Sch	670,699	685,426	706,613	706,613	722,269
210 E 49200 654 000 00000 000	Principal - 2026 Interim Financing	-	-	-	-	2,000,000
Total debt service - principal		8,256,730	995,426	1,084,339	1,084,339	3,107,239
Debt Service - Interest and Fiscal Charges						
210 E 49400 641 000 00000 000	Interest - 2004 TMBF #50236	4,429	-	-	-	-
210 E 49400 643 000 00000 000	Interest - TLDA Beverle Rivera	24,132	23,092	22,980	22,980	20,316
210 E 49400 644 000 00000 000	Interest - Shelby County Schoo	1,115	-	560	560	281
210 E 49400 648 000 00000 000	Interest - 2019 Loan	-	-	-	-	-
210 E 49400 650 000 00000 000	Interest - 2021 USDA Refunding	309,315	304,139	298,853	298,853	293,456
210 E 49400 651 000 00000 000	Interest - 2022 CON - New Canada	29,436	-	-	-	-
210 E 49400 653 000 00000 000	INT - 2022 USDA High School	1,130,289	1,115,562	1,094,375	1,094,375	1,078,719
210 E 49400 654 000 00000 000	Interest - 2026 Interim Financing	-	-	-	-	237,083
210 E 49400 655 000 00000 000	Interest - 2024 Interim Financing	-	-	489,610	-	-
210 E 49500 691 000 00000 000	Loan Fees - 2004 TMBF #50236	2,045	-	-	-	-
210 E 49500 693 000 00000 000	Loan Fees - TLDA Beverle River	1,536	-	-	-	-
210 E 49500 651 015 00000 000	COI - CON Series 2022	-	-	-	-	-
210 E 49500 653 000 00000 000	COI - 2022 USDA High School	-	-	-	-	-
210 E 49500 654 000 00000 000	COI - Interim Financing	-	6,642	150,000	-	150,000
Total debt service - interest and fiscal charges		1,502,297	1,449,435	2,056,378	1,416,768	1,779,855
Total expenditures		9,759,027	2,444,861	3,140,717	2,501,107	4,887,094
Excess (deficiency) of revenues over (under) expenditures		(9,759,018)	(2,444,851)	(3,140,717)	(2,501,107)	(4,887,094)
OTHER FINANCING SOURCES (USES)						
Transfers In						
210 R 37950 000 000 00000 000	Transfer In from General Fund	9,759,027	2,444,915	3,140,717	2,500,989	4,887,094
Total other financing sources (uses)		9,759,027	2,444,915	3,140,717	2,500,989	4,887,094
Net change in fund balance		9	64	-	(118)	-
Fund balance, beginning		45	54	54	118	-
Fund balance, ending		54	118	54	-	-

All amounts are in U.S. dollars

		ACTUAL		PLAN	ESTIMATED	PLAN
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
OPERATING REVENUES						
Sewer Service Fees						
412 R 37230 000 000 00000 000	Residential Sewer Fees	1,413,651	1,970,661	2,639,208	2,510,129	2,634,940
412 R 37231 000 000 00000 000	Commercial Sewer Fees	86,605	228,599	553,955	343,196	404,127
412 R 37232 000 000 00000 000	City Of Memphis Sewer Fees	292,293	18,992	-	-	-
Total sewer service fees		1,792,549	2,218,252	3,193,163	2,853,325	3,039,067
Service Connection Fees						
412 R 37233 000 000 00000 000	Sewer Connection Charge	57,600	30,350	52,500	52,500	78,750
412 R 37298 000 000 00000 000	Sewer Development Charges	37,200	173,600	551,800	551,800	430,900
Total service connection fees		94,800	203,950	604,300	604,300	509,650
Other Income						
412 R 36900 000 000 00000 000	Misc Income	-	5,341	-	-	-
Total other income		-	5,341	-	-	-
Total operating revenues		1,887,349	2,427,543	3,797,463	3,457,625	3,548,717
OPERATING EXPENSES						
Personnel Costs						
412 E 43250 111 000 00000 000	SEW - Salaries - Permanent	192,615	215,415	234,073	234,073	258,804
412 E 43250 121 000 00000 000	SEW - Regular Employee	196,971	205,005	307,488	307,488	336,459
412 E 43250 122 000 00000 000	SEW - Temporary Wages	-	216	-	-	-
412 E 43250 123 000 00000 000	SEW - Overtime Wages	3,583	7,220	3,197	3,197	3,535
412 E 43250 132 000 00000 000	SEW - Bonus Pay	7,700	9,800	15,217	15,217	15,753
412 E 43250 141 000 00000 000	SEW - FICA (Employer's Share)	29,713	32,205	42,089	42,089	46,263
412 E 43250 142 000 00000 000	SEW - Insurance	87,777	97,183	153,763	153,763	136,051
412 E 43250 143 000 00000 000	SEW - Retirement	24,937	29,964	30,077	30,077	35,976
412 E 43250 144 000 00000 000	SEW - HSA Retirement	3,860	4,360	6,760	6,760	7,800
412 E 43250 146 000 00000 000	SEW - Workmen's	(879)	8,998	16,092	16,092	17,525
412 E 43250 148 000 00000 000	SEW - Education/Training	8,004	3,856	5,500	5,500	5,500
412 E 43250 149 000 00000 000	SEW - Uniforms	3,554	3,088	6,550	6,550	6,550
Total personnel costs		557,835	617,310	820,806	820,806	870,216
Sewer System Administration						
412 E 43250 212 000 00000 000	SEW - EE Engagement	500	-	-	-	-
412 E 43250 220 000 00000 000	SEW - Printing	87	94	500	500	500
412 E 43250 230 000 00000 000	SEW - Publicity/Dues	554	707	2,000	2,000	4,500
412 E 43250 232 000 00000 000	SEW - Environmental Protection	100	5,220	6,500	6,500	6,500
412 E 43250 241 000 00000 000	SEW - Electric	175,094	125,799	165,000	165,000	187,000
412 E 43250 244 000 00000 000	SEW - Gas/Propane	1,078	920	800	800	100
412 E 43250 245 000 00000 000	SEW - Telephone	14,497	15,060	15,000	15,000	26,000
412 E 43250 245 000 00000 019	SEW - PHONE-COVID-19	-	-	-	-	-
412 E 43250 251 000 00000 000	SEW - MLGW Collection Fee	35,432	47,361	35,000	35,000	54,000
412 E 43250 252 000 00000 000	SEW - Legal Services	1,940	13,380	5,000	5,000	5,000
412 E 43250 253 000 00000 000	SEW - Accounting & Auditing	7,550	9,000	9,000	9,000	9,000
412 E 43250 254 000 00000 000	SEW - Arch/Eng/Landscaping	6,946	17,904	150,000	241,116	30,000
412 E 43250 259 000 00000 000	SEW - Other Professional	29,808	78,693	90,000	90,000	95,000
412 E 43250 261 000 00000 000	SEW - Repair & Maintenance	5,997	52,105	5,000	5,000	5,000
412 E 43250 266 000 00000 000	SEW - Repair & Maintenance	-	1,368	5,000	5,000	5,000
412 E 43250 280 000 00000 000	SEW - Travel	2,829	6,374	5,000	5,000	3,000
412 E 43250 287 000 00000 000	SEW - Meals & Entertainment	2,230	1,004	1,500	1,500	1,500
412 E 43250 290 000 00000 000	SEW - Contracted Service	282,031	330,115	402,800	402,800	400,000
412 E 43250 310 000 00000 000	SEW - Office Supplies &	-	1,533	3,000	3,000	3,000
412 E 43250 322 000 00000 000	SEW - Chemical, Laboratory,	9,777	10,009	10,000	10,000	12,000
412 E 43250 331 000 00000 000	SEW - Gas, Oil, Diesel	25,695	19,369	25,000	25,000	25,000
412 E 43250 333 000 00000 000	SEW - Other Equipment Parts	67,371	85,688	80,000	64,530	80,000
412 E 43250 341 000 00000 000	SEW - Tools	1,112	4,762	2,000	2,000	2,000
412 E 43250 452 000 00000 000	SEW - Gravel & Sand	1,427	1,915	5,000	5,000	5,000
412 E 43250 454 000 00000 000	SEW - Sewer Line Materials	1,534	2,595	3,000	3,000	3,000
412 E 43250 511 000 00000 000	SEW - Insurance On Buildings	44,094	55,842	56,000	56,000	59,000
412 E 43250 513 000 00000 000	SEW - Liability	7,294	12,354	13,000	13,000	11,000
412 E 43250 533 000 00000 000	SEW - Machinery &	3,518	-	5,000	5,000	5,000
Total sewer system administration		728,496	899,171	1,100,100	1,175,746	1,037,100
Depreciation Expense						
412 E 43250 950 000 00000 000	SEW - Depreciation Expense	577,514	592,979	580,000	580,000	593,000
Total depreciation expense		577,514	592,979	580,000	580,000	593,000

All amounts are in U.S. dollars		ACTUAL		PLAN	ESTIMATED	PLAN
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
Total operating expenses		1,863,845	2,109,460	2,500,906	2,576,552	2,500,316
Operating income		23,504	318,083	1,296,557	881,073	1,048,401
NONOPERATING REVENUES (EXPENSES)						
Interest Income						
412 R 36100 000 000 00000 000	Interest Earned - Checking	96,585	5,417	5,500	5,500	5,500
Interest and Fiscal Charges						
412 E 43250 611 000 00000 000	SEW - Interest On Long Term	(63,745)	(115,905)	(463,475)	(463,475)	(189,619)
412 E 43250 612 000 00000 000	SEW - Interest on Advances	-	(8,545)	(30,000)	(30,000)	(28,800)
412 E 43250 614 000 00000 000	SEW - Fees (Tml Bond	(15,138)	(12,849)	(25,000)	(25,000)	(10,000)
Loss on Sale of Capital Assets						
412 R 36330 000 000 00000 000	Gain or Loss on Assets	-	-	-	-	-
Net nonoperating revenues (expenses)		17,702	(131,882)	(512,975)	(512,975)	(222,919)
Capital Grants and Contributions						
412 R 33450 000 000 00000 000	FEMA Reimbursrement	-	61,372	-	-	-
412 R 33816 000 000 00000 000	ARPA SLFRF Grant	-	-	2,614,797	-	2,614,797
412 R 36902 000 000 00000 000	Capital Cont - Other Gov't	-	-	1,074,745	-	500,000
412 R 36907 000 000 00000 000	Developer Contributions	363,947	-	420,000	420,000	1,150,890
Total capital grants and contributions		363,947	61,372	4,109,542	420,000	4,265,687
Change in net position		405,153	247,573	4,893,124	788,098	5,091,169
Net position, beginning		13,508,454	13,913,607	14,055,982	14,161,180	14,949,278
Net position, ending		13,913,607	14,161,180	18,949,106	14,949,278	20,040,447

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
REVENUES						
Property Taxes						
141 R 40110 000 000 00000 000	Current Year Property Tax	5,082,707	5,611,085	6,708,123	6,708,123	6,480,000
141 R 40120 000 000 00000 000	Trustee's Collection - Prior Y	76,171	37,125	82,134	82,134	88,705
141 R 40130 000 000 00000 000	Chancery & Circuit Court - Pri	28,657	39,173	46,934	46,934	50,688
141 R 40162 000 000 00000 000	Pilot - Current TPSC	451,656	427,730	422,403	422,403	456,195
141 R 40163 000 000 00000 000	Delinquent/Other In Lieu of TA	(1,382)	5,440	-	-	-
Total property taxes		5,637,809	6,120,553	7,259,594	7,259,594	7,075,588
Local Sales Taxes						
141 R 40210 000 000 00000 000	Local Option Sales Taxes	3,475,610	3,803,812	4,552,025	4,552,025	5,076,000
Total local sales taxes		3,475,610	3,803,812	4,552,025	4,552,025	5,076,000
Intergovernmental						
141 R 40240 000 000 00000 000	Privilege & Wheel Tax	502,734	555,636	563,204	563,204	648,000
141 R 40270 000 000 00000 000	Business Tax	7,598	8,867	5,867	5,867	6,336
141 R 46511 000 000 00000 000	Basic Education Program	11,061,801	-	-	-	-
141 R 46510 000 000 00000 000	Tennessee Investment In Student Ach	-	13,940,022	16,632,142	16,632,142	18,460,737
141 R 46513 000 000 00000 000	TISA On-Behalf Payments	-	30,853	-	-	37,741
141 R 46590 000 000 00000 000	Other State Education Funds	-	-	-	-	501,000
141 R 46610 000 000 00000 000	Career Ladder Program	14,488	17,480	20,000	20,000	20,000
141 R 46850 000 000 00000 000	Mixed Drink Tax	-	43,658	-	-	55,000
141 R 46990 000 000 00000 000	Other State Revenues	-	112,783	150,000	150,000	1,500
141 R 49950 000 000 00000 000	Shelby County MOE	14,775	-	73,015	73,015	-
Total intergovernmental		11,601,396	14,709,299	17,444,228	17,444,228	19,730,314
Charges for Services						
141 R 43517 000 000 00000 000	Tuition - Other	19,350	23,300	39,000	39,000	32,000
141 R 43542 000 000 00000 000	Contract for Instructional Ser	-	30,853	-	-	-
141 R 43570 000 000 00000 000	Receipts from Individual Schoo	1,056	-	-	-	-
141 R 44120 000 000 00000 000	Lease/Rentals	32,063	35,443	32,587	32,587	35,000
Total charges for services		52,469	89,596	71,587	71,587	67,000
Federal, State, and Local Grants						
141 R 46590 000 901 00000 000	Summer Learning Camps	167,105	-	-	-	-
141 R 46590 000 902 00000 000	Bridge Camps	66,873	-	-	-	-
141 R 46590 000 903 00000 000	Stream Camps	47,609	-	-	-	-
141 R 46590 000 904 00000 000	Summer Camps	202,675	263,280	-	-	-
141 R 46596 000 000 00000 000	Paid Parental Leave	-	-	-	-	50,000
141 R 47990 000 000 00000 701	Impact Aid	-	42,171	32,000	32,000	32,000
Total federal, state, and local grants		484,262	305,451	32,000	32,000	82,000
Interest Income						
141 R 44111 000 000 00000 000	Interest on Checking	2,978	2,255	5,500	5,500	2,000
Total interest income		2,978	2,255	5,500	5,500	2,000
Other Income						
141 R 44170 000 000 00000 000	Miscellaneous Refunds	51,067	86,188	80,000	80,000	50,000
Total other income		51,067	86,188	80,000	80,000	50,000
Total revenues		21,305,591	25,117,154	29,444,934	29,444,934	32,082,902
EXPENDITURES						
Education Expenditures						
141 E 71100 116 310 00116 000	Teachers	3,747,677	3,777,047	4,260,000	4,258,900	4,601,058
141 E 71100 116 310 02000 000	Teachers	2,967,650	2,926,560	3,700,000	3,608,600	3,864,649
141 E 71100 116 310 03000 000	Teachers	839,464	1,648,170	2,700,000	2,700,000	3,600,965
141 E 71100 116 901 00116 000	Teachers	2,380	43,600	-	-	-
141 E 71100 116 902 02000 000	Teachers	-	20,400	-	-	-
141 E 71100 116 903 00116 000	Teachers	-	-	-	-	-
141 E 71100 116 904 00116 000	Teachers	58,480	41,840	-	-	-
141 E 71100 116 904 02000 000	Teachers	40,800	20,230	-	-	-
141 E 71100 117 310 00116 000	Career Ladder	10,418	8,081	9,000	9,000	9,000
141 E 71100 117 310 02000 000	Career Ladder	1,625	2,500	5,000	5,000	5,000
141 E 71100 117 310 03000 000	Career Ladder	1,208	500	3,000	3,000	3,500
141 E 71100 163 310 00116 000	Educational Assistants	107,515	139,040	192,089	192,089	206,686

All amounts are in U.S. dollars

		ACTUAL FY2022-23	ACTUAL FY2023-2024	ORIG. BUDGET FY2024-2025	ESTIMATED FY2024-2025	BUDGET FY2025-2026
141 E 71100 163 310 02000 000	Educational Assistants	63,488	85,335	119,506	119,506	103,153
141 E 71100 163 310 03000 000	Educational Assistants	-	34,643	47,393	47,393	50,616
141 E 71100 163 901 00116 000	Educational Assistants	6,931	-	-	-	-
141 E 71100 163 902 02000 000	Educational Assistants	930	-	-	-	-
141 E 71100 163 903 00116 000	Educational Assistants	1,001	-	-	-	-
141 E 71100 163 904 00116 000	Educational Assistants	5,754	5,530	-	5,200	-
141 E 71100 163 904 02000 000	Educational Assistants	1,533	3,110	-	3,200	-
141 E 71100 189 310 00116 000	Other Salaries & Wages	74,553	69,995	72,856	73,956	76,167
141 E 71100 189 310 02000 000	Other Salaries & Wages	66,726	64,224	75,779	158,779	165,386
141 E 71100 189 310 03000 000	Other Salaries & Wages	-	-	74,352	74,352	10,000
141 E 71100 195 310 00116 000	Sub Teachers-Certified	63,055	63,892	-	-	-
141 E 71100 195 310 01000 000	Sub Teachers-Certified	-	-	85,000	85,000	-
141 E 71100 198 310 00116 000	Sub Teachers-Non-Certified	195,705	220,170	-	-	-
141 E 71100 198 310 01000 000	Sub Teachers-Non-Certified	-	-	250,560	250,560	350,000
141 E 71100 201 310 00116 000	Social Security	243,092	250,954	281,105	281,105	302,802
141 E 71100 201 310 01000 000	Social Security	-	-	20,805	5,805	21,700
141 E 71100 201 310 02000 000	Social Security	175,000	179,556	241,818	226,818	256,258
141 E 71100 201 310 03000 000	Social Security	48,535	98,500	175,134	160,134	227,018
141 E 71100 201 901 00116 000	Social Security	577	2,703	-	-	-
141 E 71100 201 902 02000 000	Social Security	58	1,265	-	-	-
141 E 71100 201 903 00116 000	Social Security	62	-	-	-	-
141 E 71100 201 904 00116 000	Social Security	3,975	3,015	-	350	-
141 E 71100 201 904 02000 000	Social Security	2,625	1,447	-	200	-
141 E 71100 204 310 00116 000	State Retirement	268,423	207,773	408,055	328,055	283,035
141 E 71100 204 310 01000 000	State Retirement	-	(98)	30,200	5,200	21,000
141 E 71100 204 310 02000 000	State Retirement	250,571	219,999	351,026	285,151	237,991
141 E 71100 204 310 03000 000	State Retirement	67,267	121,547	254,227	185,727	209,695
141 E 71100 204 901 00116 000	State Retirement	330	3,288	-	-	-
141 E 71100 204 902 02000 000	State Retirement	67	1,428	-	-	-
141 E 71100 204 903 00116 000	State Retirement	23	-	-	-	-
141 E 71100 204 904 00116 000	State Retirement	5,109	3,538	-	200	-
141 E 71100 204 904 02000 000	State Retirement	3,476	1,595	-	125	-
141 E 71100 206 310 00116 000	Life Insurance	11,603	12,275	25,000	16,000	25,000
141 E 71100 206 310 02000 000	Life Insurance	8,872	9,029	20,000	13,000	20,000
141 E 71100 206 310 03000 000	Life Insurance	2,537	4,901	18,000	9,500	18,000
141 E 71100 207 310 00116 000	Medical Insurance	505,239	498,397	700,000	692,025	532,889
141 E 71100 207 310 02000 000	Medical Insurance	435,916	397,203	500,000	602,000	511,577
141 E 71100 207 310 03000 000	Medical Insurance	103,849	201,119	400,000	298,000	434,383
141 E 71100 212 310 00116 000	Employer Medicare	57,276	58,551	65,742	65,742	70,817
141 E 71100 212 310 01000 000	Employer Medicare	-	-	4,866	4,866	5,075
141 E 71100 212 310 02000 000	Employer Medicare	41,433	41,994	56,554	56,424	59,931
141 E 71100 212 310 03000 000	Employer Medicare	11,519	23,036	40,959	40,959	53,093
141 E 71100 212 901 00116 000	Medicare	135	632	-	-	-
141 E 71100 212 902 02000 000	Medicare	13	296	-	-	-
141 E 71100 212 903 00116 000	Medicare	15	-	-	-	-
141 E 71100 212 904 00116 000	Employer Medicare	930	705	-	80	-
141 E 71100 212 904 02000 000	Employer Medicare	614	338	-	50	-
141 E 71100 217 310 00116 000	SRT Rate	12,975	14,181	30,000	30,000	20,000
141 E 71100 217 310 02000 000	SRT Rate	11,971	13,192	25,000	25,000	20,000
141 E 71100 217 310 03000 000	SRT Rate	4,514	7,468	20,000	20,000	20,000
141 E 71100 217 901 00116 000	SRT Rate	-	42	-	-	-
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 Other School Systems	-	-	-	-	-
141 E 71100 311 310 03000 000	Contracts w Otr School System	169,575	125,999	65,000	65,000	40,000
141 E 71100 312 310 00116 000	Contracts w Private Agencies	5,913	6,492	15,000	15,000	19,500
141 E 71100 312 310 02000 000	Contracts w Private Agencies	7,513	6,140	15,000	15,000	19,500
141 E 71100 312 310 03000 000	Contracts w Private Agencies	5,913	7,843	15,000	15,000	7,000
141 E 71100 355 000 01000 000	Travel	-	250	5,000	5,000	1,000
141 E 71100 399 310 00116 000	Other Contracted Services	9,130	13,215	10,000	10,150	-
141 E 71100 399 310 02000 000	Other Contracted Services	1,514	606	10,000	10,000	-
141 E 71100 399 310 03000 000	Other Contracted Services	-	13,685	10,000	20,874	-
141 E 71100 429 310 00116 000	Instructional Supplies & Mater	7,181	32,506	61,927	61,777	27,500
141 E 71100 429 310 02000 000	Instructional Supplies & Mater	23,602	22,555	58,927	58,927	29,500
141 E 71100 429 310 03000 000	Instructional Supplies & Mater	6,060	61,507	87,500	76,626	48,000
141 E 71100 429 901 00116 000	Instructional Supplies	-	-	-	-	-
141 E 71100 429 902 02000 000	Instructional Supplies	-	-	-	-	-

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
141 E 71100 429 903 00116 000	Instructional Supplies	-	-	-	-	-
141 E 71100 429 904 00116 000	Instructional Supplies & Mater	26,043	1,543	-	-	-
141 E 71100 429 904 02000 000	Instructional Supplies & Mater	1,840	12,795	-	-	-
141 E 71100 449 310 00116 000	Textbooks	128,647	18,325	72,717	42,161	-
141 E 71100 449 310 02000 000	Textbooks	174,474	21,747	127,167	127,167	-
141 E 71100 449 310 03000 000	Textbooks	-	129,206	300,174	300,174	-
141 E 71100 471 310 00116 000	Software	25,217	49,551	50,000	80,556	-
141 E 71100 471 310 02000 000	Software	16,608	28,689	44,685	49,239	-
141 E 71100 471 310 03000 000	Software	85,006	57,913	146,211	141,657	20,000
141 E 71100 499 310 00116 000	Other Supplies & Materials	12,500	13,880	15,000	15,000	15,000
141 E 71100 499 310 02000 000	Other Supplies & Materials	11,731	14,074	15,000	15,000	15,000
141 E 71100 499 310 03000 000	Other Supplies & Materials	4,451	9,941	15,000	15,000	15,000
141 E 71100 524 310 03000 000	Inservice/Staff Development	-	12,619	15,000	15,000	6,000
141 E 71100 722 310 00116 000	Reg Inst Equipment	14,850	234,496	-	-	-
141 E 71100 722 310 02000 000	Reg Inst Equipment	116,620	211,250	-	112,688	-
141 E 71100 722 310 03000 000	Reg Inst Equipment	29,436	89,038	-	127,688	-
141 E 71100 722 903 00116 000	Reg Inst Equipment	-	-	-	-	-
141 E 71100 722 904 00116 000	Reg Inst Equipment	24,150	24,721	-	-	-
141 E 71200 116 320 00116 000	Teachers	455,416	463,997	600,000	613,100	668,367
141 E 71200 116 320 02000 000	Teachers	221,299	263,461	280,000	354,000	365,163
141 E 71200 116 320 03000 000	Teachers	73,664	130,268	225,000	225,000	389,235
141 E 71200 127 320 00116 000	Career Ladder Extended Contrac	4,967	3,902	5,000	5,000	2,500
141 E 71200 127 320 02000 000	Career Ladder Extended Contrac	3,400	-	5,000	5,000	-
141 E 71200 127 320 03000 000	Career Ladder Extended Contrac	2,000	-	5,000	5,000	-
141 E 71200 163 320 00116 000	Educational Assistants	308,720	312,761	411,000	397,900	410,896
141 E 71200 163 320 02000 000	Educational Assistants	72,927	98,574	105,000	148,000	166,207
141 E 71200 163 320 03000 000	Educational Assistants	23,821	31,348	55,000	55,000	53,629
141 E 71200 171 320 01000 000	Speech Pathologist	125,173	134,845	140,000	140,000	143,156
141 E 71200 201 320 00116 000	Social Security	43,480	44,829	71,672	71,672	66,914
141 E 71200 201 320 01000 000	Social Security	7,632	7,873	8,680	8,680	8,876
141 E 71200 201 320 02000 000	Social Security	17,088	21,114	24,180	30,180	32,945
141 E 71200 201 320 03000 000	Social Security	6,116	9,805	17,670	17,670	27,458
141 E 71200 204 320 00116 000	State Retirement	54,781	49,278	91,440	91,440	61,756
141 E 71200 204 320 01000 000	State Retirement	10,385	9,756	12,600	12,600	8,589
141 E 71200 204 320 02000 000	State Retirement	23,301	23,251	35,100	35,100	28,882
141 E 71200 204 320 03000 000	State Retirement	7,758	11,071	25,650	25,650	23,572
141 E 71200 206 320 00116 000	Life Insurance	2,288	2,415	4,500	4,500	4,500
141 E 71200 206 320 01000 000	Life Insurance	378	395	1,000	1,000	1,000
141 E 71200 206 320 02000 000	Life Insurance	925	1,088	2,500	2,500	2,500
141 E 71200 206 320 03000 000	Life Insurance	286	351	2,000	2,000	2,500
141 E 71200 207 320 00116 000	Medical Insurance	140,947	118,657	225,000	167,000	141,079
141 E 71200 207 320 01000 000	Medical Insurance	6,993	17,041	40,000	16,600	7,133
141 E 71200 207 320 02000 000	Medical Insurance	41,076	40,936	75,000	75,000	53,048
141 E 71200 207 320 03000 000	Medical Insurance	-	6,781	100,000	57,000	38,782
141 E 71200 212 320 00116 000	Employer Medicare	10,169	10,485	14,732	14,732	15,649
141 E 71200 212 320 01000 000	Employer Medicare	1,785	1,841	2,030	2,030	2,076
141 E 71200 212 320 02000 000	Employer Medicare	3,996	4,938	5,655	7,055	7,705
141 E 71200 212 320 03000 000	Employer Medicare	1,430	2,293	4,133	4,133	6,422
141 E 71200 217 320 00116 000	SRT Rate	1,229	1,252	3,000	3,000	2,000
141 E 71200 217 320 01000 000	SRT Rate	572	617	2,500	2,500	1,000
141 E 71200 217 320 02000 000	SRT Rate	(22)	-	2,000	2,000	500
141 E 71200 217 320 03000 000	SRT Rate	11	680	1,500	1,500	1,500
141 E 71200 312 320 00116 000	Contracts W Private Agencies	54,489	93,396	140,000	85,800	55,000
141 E 71200 312 320 02000 000	Contracts W Private Agencies	-	11,355	15,000	27,000	55,000
141 E 71200 312 320 03000 000	Contracts W Private Agencies	-	918	15,000	27,000	55,000
141 E 71200 320 000 00116 000	Dues & Memberships	-	-	150	150	-
141 E 71200 320 000 02000 000	Dues & Memberships	-	-	150	150	-
141 E 71200 320 000 03000 000	Dues & Memberships	-	-	150	150	-
141 E 71200 399 320 00116 000	Other Contracted Services	-	-	-	-	-
141 E 71200 429 320 00116 000	Instructional Supplies & Mater	5,181	4,373	5,000	5,200	5,000
141 E 71200 429 320 02000 000	Instructional Supplies & Mater	737	2,194	4,000	4,000	4,000
141 E 71200 429 320 03000 000	Instructional Supplies & Mater	-	1,032	4,000	4,000	3,000
141 E 71200 499 320 00116 000	Other Supplies & Materials	-	1,203	5,000	5,000	2,500
141 E 71200 499 320 02000 000	Other Supplies & Materials	2,165	507	5,000	5,000	2,500
141 E 71200 499 320 03000 000	Other Supplies & Materials	-	478	5,000	5,000	2,500
141 E 71200 725 320 00116 000	Special Education Equipment	2,168	489	5,000	5,000	3,000
141 E 71200 725 320 02000 000	Special Education Equipment	168	4,651	5,000	5,000	3,000

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
141 E 71300 105 000 03000 000	CTE Director	-	-	45,000	-	36,000
141 E 71300 201 000 03000 000	Social Security	-	-	2,790	-	2,232
141 E 71300 204 000 03000 000	State Retirement	-	-	4,050	-	2,160
141 E 71300 206 000 03000 000	Life Insurance	-	-	200	-	200
141 E 71300 207 000 03000 000	Medical Insurance	-	-	15,000	-	3,738
141 E 71300 212 000 03000 000	Employer Medicare	-	-	3,653	-	522
141 E 71300 212 000 03000 001	Contracts W Private Agencies	-	-	-	-	-
141 E 71300 429 000 03000 000	Instructional Supplies & Mater	-	-	18,202	14,522	30,710
141 E 71300 429 401 03000 000	Instructional Supplies & Mater	-	-	-	-	-
141 E 71300 429 402 03000 000	Instructional Supplies & Mater	-	3,648	-	-	-
141 E 71300 449 000 03000 000	Textbooks	-	-	2,790	2,790	-
141 E 71300 471 000 03000 000	Software	-	-	7,826	7,826	-
141 E 71300 524 000 03000 000	Inservice & Staff Development	-	-	15,000	15,000	2,500
141 E 71300 722 401 03000 000	Equipment	-	4,906	-	-	-
141 E 71300 722 402 03000 000	Equipment	-	-	-	-	-
141 E 71900 188 000 00000 000	Bonus Pay	243,030	264,000	400,000	400,000	-
141 E 71900 188 000 00116 000	Bonus Pay	(1,000)	42,650	-	-	-
141 E 71900 188 000 02000 000	Bonus Pay	13,650	24,150	-	-	-
141 E 71900 188 000 03000 000	Bonus Pay	-	8,650	-	-	-
141 E 71900 189 000 00000 000	Coaching Stipends	(1,320)	(973)	-	-	-
141 E 71900 189 000 02000 000	Coaching Stipends	87,419	81,295	185,000	185,000	-
141 E 71900 189 000 03000 000	Coaching Stipends	114,601	219,063	250,000	247,250	-
141 E 71900 201 000 00000 000	Social Security	15,844	15,917	24,800	24,800	-
141 E 71900 201 000 00116 000	Social Security	1,511	2,522	-	-	-
141 E 71900 201 000 02000 000	Social Security	5,405	6,594	11,470	11,470	-
141 E 71900 201 000 03000 000	Social Security	5,735	11,139	15,500	15,500	-
141 E 71900 204 000 00000 000	State Retirement	20,078	17,395	36,000	36,000	-
141 E 71900 204 000 00116 000	State Retirement	2,179	2,927	-	-	-
141 E 71900 204 000 02000 000	State Retirement	6,209	6,990	16,650	16,650	-
141 E 71900 204 000 03000 000	State Retirement	7,919	12,832	22,500	22,500	-
141 E 71900 206 000 02000 000	Life Insurance	-	76	500	500	-
141 E 71900 206 000 03000 000	Life Insurance	-	174	500	500	-
141 E 71900 207 000 02000 000	Medical Insurance	-	3,455	3,000	3,000	-
141 E 71900 207 000 03000 000	Medical Insurance	-	7,205	4,500	4,500	-
141 E 71900 212 000 00000 000	Employer Medicare	3,720	3,737	5,800	5,800	-
141 E 71900 212 000 00116 000	Employer Medicare	353	590	-	-	-
141 E 71900 212 000 02000 000	Employer Medicare	1,304	1,542	2,683	2,683	-
141 E 71900 212 000 03000 000	Employer Medicare	1,388	2,605	3,625	3,625	-
141 E 71900 217 000 00000 000	SRT Rate	685	839	2,000	2,000	-
141 E 71900 217 000 00116 000	SRT Rate	98	109	1,000	1,000	-
141 E 71900 217 000 02000 000	SRT Rate	376	355	2,000	2,000	500
141 E 71900 217 000 03000 000	SRT Rate	286	540	2,000	2,000	1,200
141 E 72100 160 625 00116 000	Guards	-	43,835	45,000	44,997	48,104
141 E 72100 201 625 00116 000	Social Security	-	2,541	2,790	2,792	2,982
141 E 72100 204 625 00116 000	State Retirement	-	2,192	4,050	4,050	2,405
141 E 72100 206 625 00116 000	Life Insurance	-	132	200	200	200
141 E 72100 207 625 00116 000	Medical Insurance	-	6,993	10,000	10,000	7,133
141 E 72100 212 625 00116 000	Medicare	-	594	653	654	698
141 E 72100 499 625 00116 000	Other Supplies & Materials	-	-	1,500	-	-
141 E 72100 524 625 00116 000	In-Service/Staff Development	-	-	1,000	-	-
141 E 72120 105 000 01000 600	Supervisor/Director	-	74,764	-	-	-
141 E 72120 105 620 01000 000	Supervisor/Director	13,348	(1,177)	-	-	-
141 E 72120 105 620 01000 600	Supervisor/Director	-	-	77,000	78,000	85,725
141 E 72120 131 620 00116 000	Medical Personnel	7,457	39,572	81,000	49,000	116,114
141 E 72120 131 620 02000 000	Medical Personnel	9,262	37,895	39,000	40,900	57,996
141 E 72120 131 620 03000 000	Medical Personnel	-	-	-	38,000	58,057
141 E 72120 131 901 00116 000	Nurses	-	-	-	-	-
141 E 72120 131 902 02000 000	Nurses	1,624	-	-	-	-
141 E 72120 131 903 00116 000	Nurses	128	-	-	-	-
141 E 72120 131 904 00116 000	Medical Personnel	1,703	852	-	-	-
141 E 72120 131 904 02000 000	Medical Personnel	1,828	852	-	-	-
141 E 72120 189 620 00116 000	Other Salaries & Wages	36,577	36,827	32,000	32,000	33,643
141 E 72120 189 620 02000 000	Other Salaries and Wages	29,276	31,358	32,000	32,000	34,148
141 E 72120 189 620 03000 000	Other Salaries & Wages	27,787	28,351	31,000	31,000	33,146
141 E 72120 201 620 00116 000	Social Security	3,749	4,506	7,006	3,806	9,285
141 E 72120 201 620 01000 000	Social Security	554	(73)	-	-	-
141 E 72120 201 620 01000 600	Social Security	-	-	4,774	4,826	5,315

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
141 E 72120 201 620 02000 000	Social Security	3,448	4,299	4,402	4,512	5,713
141 E 72120 201 620 03000 000	Social Security	1,723	1,726	1,922	4,322	5,655
141 E 72120 201 901 00116 000	Social Security	-	-	-	-	-
141 E 72120 201 902 02000 000	Social Security	101	-	-	-	-
141 E 72120 201 903 00116 000	Social Security	8	-	-	-	-
141 E 72120 201 904 00116 000	Social Security	106	53	-	-	-
141 E 72120 201 904 02000 000	Social Security	113	53	-	-	-
141 E 72120 204 620 00116 000	State Retirement	3,374	4,217	10,170	4,670	7,488
141 E 72120 204 620 01000 000	State Retirement	273	-	-	-	-
141 E 72120 204 620 01000 600	State Retirement	-	-	6,930	6,994	4,286
141 E 72120 204 620 02000 000	State Retirement	3,536	4,498	6,390	6,390	4,607
141 E 72120 204 620 03000 000	State Retirement	1,389	1,418	2,790	4,990	4,560
141 E 72120 204 903 00116 000	State Retirement	-	-	-	-	-
141 E 72120 206 620 00116 000	Life Insurance	137	200	500	500	500
141 E 72120 206 620 01000 000	Life Insurance	(27)	-	-	-	-
141 E 72120 206 620 01000 600	Life Insurance	-	-	300	300	500
141 E 72120 206 620 02000 000	Life Insurance	155	206	500	500	500
141 E 72120 206 620 03000 000	Life Insurance	86	89	500	500	500
141 E 72120 207 620 00116 000	Medical Insurance	2,331	-	10,300	3,998	12,460
141 E 72120 207 620 01000 000	Medical Insurance	1,505	-	-	-	-
141 E 72120 207 620 01000 600	Medical Insurance	-	-	7,210	9,310	7,133
141 E 72120 207 620 02000 000	Medical Insurance	-	-	10,300	7,400	7,133
141 E 72120 212 620 00116 000	Employer Medicare	877	1,037	1,639	1,639	2,171
141 E 72120 212 620 01000 000	Employer Medicare	130	-	-	-	-
141 E 72120 212 620 01000 600	Medicare	-	-	1,117	2,617	1,243
141 E 72120 212 620 02000 000	Employer Medicare	806	1,006	1,030	1,056	1,336
141 E 72120 212 620 03000 000	Employer Medicare	403	404	450	1,000	1,322
141 E 72120 212 901 00116 000	Medicare	-	-	-	-	-
141 E 72120 212 902 02000 000	Medicare	24	-	-	-	-
141 E 72120 212 903 00116 000	Medicare	2	-	-	-	-
141 E 72120 212 904 00116 000	Employer Medicare	25	12	-	-	-
141 E 72120 212 904 02000 000	Employer Medicare	27	12	-	-	-
141 E 72120 217 620 00116 000	SRT Rate	308	376	1,000	1,000	750
141 E 72120 217 620 01000 000	SRT Rate	293	-	500	500	400
141 E 72120 217 620 02000 000	SRT Rate	329	398	1,000	1,000	750
141 E 72120 217 620 03000 000	SRT Rate	-	-	500	500	500
141 E 72120 399 620 01000 000	Other Contracted Services	755	1,535	6,000	6,000	1,500
141 E 72120 499 620 00116 000	Other Supplies & Materials	872	984	1,000	1,000	1,000
141 E 72120 499 620 02000 000	Other Supplies & Materials	909	309	1,000	1,000	1,000
141 E 72120 499 620 03000 000	Other Supplies & Materials	-	70	1,000	1,000	1,000
141 E 72120 499 901 00116 000	Other Supplies	-	-	-	-	-
141 E 72120 499 902 02000 000	Other Supplies	-	-	-	-	-
141 E 72120 499 903 00116 000	Other Supplies	-	-	-	-	-
141 E 72120 524 620 01000 000	In-Service/Staff Development	102	2,327	5,000	5,000	5,400
141 E 72120 735 620 00116 000	Health Equipment	680	130	750	200	750
141 E 72120 735 620 02000 000	Health Equipment	750	21	750	-	750
141 E 72120 735 620 03000 000	Health Equipment	-	596	750	-	750
141 E 72120 790 620 00116 000	Other Equipment	924	58	1,500	1,500	1,500
141 E 72120 790 620 02000 000	Other Equipment	3,617	300	1,500	1,500	1,500
141 E 72120 790 620 03000 000	Other Equipment	-	1,500	1,500	1,500	1,500
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	162,354	169,740	178,000	181,000	84,000
141 E 72130 123 330 00116 000	Career Ladder	101,066	105,779	117,000	117,000	121,784
141 E 72130 123 330 02000 000	Career Ladder	136,130	141,483	158,000	167,300	172,276
141 E 72130 123 330 03000 000	Guidance Counselors	83,710	150,922	163,000	168,700	252,548
141 E 72130 189 330 01000 000	Other Salaries & Wages	-	72,856	117,000	163,000	289,285
141 E 72130 201 330 00116 000	Social Security	6,054	6,266	7,254	7,254	7,551
141 E 72130 201 330 01000 000	Social Security	9,960	14,915	18,290	15,290	30,584
141 E 72130 201 330 02000 000	Social Security	7,448	7,736	9,796	10,396	10,681
141 E 72130 201 330 03000 000	Social Security	5,169	8,948	10,106	10,106	15,658
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	8,025	8,416	10,530	10,530	7,307
141 E 72130 204 330 01000 000	State Retirement	13,921	16,255	26,550	26,550	24,597

All amounts are in U.S. dollars

		ACTUAL FY2022-23	ACTUAL FY2023-2024	ORIG. BUDGET FY2024-2025	ESTIMATED FY2024-2025	BUDGET FY2025-2026
141 E 72130 204 330 02000 000	State Retirement	11,664	9,453	14,220	14,220	7,337
141 E 72130 204 330 03000 000	State Retirement	7,274	10,955	14,670	14,670	11,153
141 E 72130 204 901 00116 000	State Retirement	(62)	-	-	-	-
141 E 72130 204 902 02000 000	State Retirement	(72)	-	-	-	-
141 E 72130 204 903 00116 000	State Retirement	(10)	-	-	-	-
141 E 72130 206 330 00116 000	Life Insurance	305	321	1,500	1,500	1,000
141 E 72130 206 330 01000 000	Life Insurance	467	726	1,000	1,000	1,500
141 E 72130 206 330 02000 000	Life Insurance	411	426	1,500	1,500	1,000
141 E 72130 206 330 03000 000	Life Insurance	225	452	1,500	1,500	1,000
141 E 72130 207 330 00116 000	Medical Insurance	9,907	13,986	40,000	19,250	14,266
141 E 72130 207 330 01000 000	Medical Insurance	6,993	6,993	40,000	20,000	22,989
141 E 72130 207 330 02000 000	Medical Insurance	29,258	29,258	60,000	39,000	29,843
141 E 72130 207 330 03000 000	Medical Insurance	-	12,216	20,000	-	-
141 E 72130 212 330 00116 000	Employer Medicare	1,416	1,466	1,697	1,697	1,766
141 E 72130 212 330 01000 000	Employer Medicare	2,329	3,488	4,278	4,278	7,153
141 E 72130 212 330 02000 000	Employer Medicare	1,742	1,809	2,291	2,441	2,498
141 E 72130 212 330 03000 000	Employer Medicare	1,209	2,093	2,364	2,364	3,662
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	1,071	1,104	2,500	2,500	1,000
141 E 72130 217 330 01000 000	SRT Rate	-	-	2,500	2,500	1,000
141 E 72130 217 330 02000 000	SRT Rate	-	13	500	500	500
141 E 72130 217 330 03000 000	SRT Rate	-	679	1,500	1,500	500
141 E 72130 322 330 00116 000	Evaluation & Testing	-	-	6,000	-	-
141 E 72130 322 330 02000 000	Evaluation & Testing	-	-	6,000	-	-
141 E 72130 322 330 03000 000	Evaluation & Testing	-	-	3,000	-	-
141 E 72130 471 330 01000 000	Software	-	-	3,000	3,000	51,200
141 E 72130 499 330 00116 000	Other Supplies & Materials	156	43	2,500	2,500	500
141 E 72130 499 330 02000 000	Other Supplies & Materials	156	85	2,500	2,500	500
141 E 72130 499 330 03000 000	Other Supplies & Materials	-	541	2,500	2,500	500
141 E 72130 524 330 00116 000	In-Service/Staff Development	2,289	2,133	2,500	2,500	3,000
141 E 72130 524 330 02000 000	In-Service/Staff Development	1,546	2,203	2,500	2,500	3,000
141 E 72130 524 330 03000 000	In-Service/Staff Development	236	831	2,500	2,500	3,000
141 E 72130 790 330 00116 000	Other Equipment	545	1,381	1,500	1,500	1,000
141 E 72130 790 330 02000 000	Other Equipment	945	1,345	1,500	1,500	1,000
141 E 72130 790 330 03000 000	Other Equipment	772	1,307	1,500	1,500	1,000
141 E 72210 105 335 01000 000	Supervisor/Director	180,009	181,351	217,000	217,000	327,400
141 E 72210 117 335 00116 000	Carrer Ladder	-	500	1,000	500	-
141 E 72210 129 335 00116 000	Librarian(s)	69,033	71,104	75,000	75,500	77,731
141 E 72210 129 335 02000 000	Librarian(s)	59,614	119,751	133,000	133,000	138,082
141 E 72210 189 335 00116 000	Other Salaries & Wages	77,310	82,375	85,000	86,300	-
141 E 72210 189 335 02000 000	Other Salaries & Wages	77,310	80,875	85,000	86,300	-
141 E 72210 201 335 00116 000	Social Security	8,469	8,939	9,982	10,073	4,819
141 E 72210 201 335 01000 000	Social Security	10,720	10,804	13,454	13,454	34,321
141 E 72210 201 335 02000 000	Social Security	7,539	11,111	13,516	13,556	8,561
141 E 72210 204 335 00116 000	State Retirement	12,529	10,291	14,490	14,490	4,664
141 E 72210 204 335 01000 000	State Retirement	15,602	12,301	19,530	16,764	33,214
141 E 72210 204 335 02000 000	State Retirement	11,447	14,920	19,620	19,620	8,285
141 E 72210 206 335 00116 000	Life Insurance	441	459	1,000	1,000	500
141 E 72210 206 335 01000 000	Life Insurance	549	545	1,000	1,000	1,500
141 E 72210 206 335 02000 000	Life Insurance	413	604	1,000	1,000	500
141 E 72210 207 335 00116 000	Medical Insurance	24,035	24,035	40,000	40,000	7,133
141 E 72210 207 335 01000 000	Medical Insurance	12,216	12,216	30,000	15,000	55,916
141 E 72210 207 335 02000 000	Medical Insurance	29,258	41,856	60,000	60,000	29,843
141 E 72210 212 335 00116 000	Employer Medicare	1,981	2,090	2,335	2,360	1,127
141 E 72210 212 335 01000 000	Employer Medicare	2,507	2,527	3,147	3,147	8,027
141 E 72210 212 335 02000 000	Employer Medicare	1,763	2,598	3,161	3,171	2,002
141 E 72210 217 335 02000 000	SRT Rate	636	1,285	1,200	1,200	1,500
141 E 72210 432 335 00116 000	Library Books/Media	4,000	4,000	4,000	4,000	4,000
141 E 72210 432 335 02000 000	Library Books/Media	3,670	3,836	4,000	4,000	4,000
141 E 72210 432 335 03000 000	Library Books/Media	3,604	3,692	4,000	4,000	4,000
141 E 72210 499 335 00116 000	Other Supplies & Materials	80	42	2,500	2,500	500
141 E 72210 499 335 02000 000	Other Supplies & Materials	557	42	2,500	2,500	500
141 E 72210 499 335 03000 000	Other Supplies & Materials	-	42	2,500	2,500	500
141 E 72210 524 335 00116 000	In-Service/Staff Development	326	274	500	500	250
141 E 72210 524 335 01000 000	In-Service/Staff Development	489	-	6,500	6,500	3,000

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
141 E 72210 524 335 02000 000	In-Service/Staff Development	2,000	-	500	500	250
141 E 72210 524 335 03000 000	In-Service/Staff Development	-	-	500	500	250
141 E 72210 599 335 00116 000	Other Charges	-	-	-	-	-
141 E 72210 599 335 01000 000	Other Charges	-	-	10,000	-	-
141 E 72210 599 335 02000 000	Other Charges	-	-	-	-	-
141 E 72220 105 350 01000 000	Supervisor/Director	109,281	107,816	105,000	127,600	145,171
141 E 72220 124 350 01000 000	Psychological Personnel	85,092	88,096	90,000	90,000	96,678
141 E 72220 162 350 00116 000	Clerical Personnel	33,601	34,260	37,000	37,000	38,369
141 E 72220 162 350 02000 000	Clerical Personnel	33,903	33,887	35,000	35,000	36,150
141 E 72220 162 350 03000 000	Clerical Personnel	-	32,585	36,000	36,000	36,150
141 E 72220 201 350 00116 000	Social Security	1,744	1,786	2,294	2,294	2,379
141 E 72220 201 350 01000 000	Social Security	11,658	12,182	12,090	12,090	18,715
141 E 72220 201 350 02000 000	Social Security	2,078	2,077	2,170	2,170	2,241
141 E 72220 201 350 03000 000	Social Security	-	1,961	2,232	2,232	2,241
141 E 72220 204 350 00116 000	State Retirement	2,130	2,600	3,330	3,330	2,302
141 E 72220 204 350 01000 000	State Retirement	16,086	14,182	17,550	7,550	18,111
141 E 72220 204 350 02000 000	State Retirement	1,695	1,694	3,150	3,150	2,169
141 E 72220 204 350 03000 000	State Retirement	-	1,629	3,240	3,240	2,169
141 E 72220 206 350 00116 000	Life Insurance	116	108	500	500	200
141 E 72220 206 350 01000 000	Life Insurance	585	607	1,000	1,000	1,000
141 E 72220 206 350 02000 000	Life Insurance	101	102	500	500	200
141 E 72220 206 350 03000 000	Life Insurance	-	77	500	500	200
141 E 72220 207 350 00116 000	Medical Insurance	12,216	12,216	20,000	20,000	15,000
141 E 72220 207 350 01000 000	Medical Insurance	11,077	-	20,000	10,000	20,266
141 E 72220 207 350 02000 000	Medical Insurance	6,993	6,993	20,000	17,400	-
141 E 72220 212 350 00116 000	Employer Medicare	408	418	537	537	556
141 E 72220 212 350 01000 000	Employer Medicare	2,727	2,849	2,828	2,828	4,377
141 E 72220 212 350 02000 000	Employer Medicare	486	486	508	508	524
141 E 72220 212 350 03000 000	Employer Medicare	-	459	522	522	524
141 E 72220 217 350 01000 000	SRT Rate	961	896	1,800	1,800	500
141 E 72220 355 350 01000 000	Travel	12	-	-	-	-
141 E 72220 399 350 01000 000	Other Contracted Services	28,748	45,602	30,000	60,498	49,000
141 E 72220 499 350 01000 000	Other Supplies & Materials	1,137	1,180	2,000	1,304	1,000
141 E 72220 524 350 01000 000	In-Service/Staff Development	2,059	1,974	4,000	1,000	-
141 E 72250 105 360 01000 000	Supervisor/Director	105,423	110,220	116,000	116,000	128,899
141 E 72250 117 360 01000 000	Carrer Ladder	1,000	1,000	1,000	1,000	1,000
141 E 72250 189 360 01000 000	Other Salaries & Wages	131,196	144,794	205,000	205,000	284,035
141 E 72250 201 360 01000 000	Social Security	13,866	15,202	19,964	19,964	25,602
141 E 72250 204 360 01000 000	State Retirement	15,808	14,814	28,980	28,980	24,776
141 E 72250 206 360 01000 000	Life Insurance	713	757	2,000	2,000	1,000
141 E 72250 207 360 01000 000	Medical Insurance	30,389	25,530	45,000	45,000	40,993
141 E 72250 212 360 01000 000	Employer Medicare	3,243	3,555	4,669	4,669	5,988
141 E 72250 308 360 01000 000	Consultants	-	-	2,500	2,500	2,600
141 E 72250 312 360 01000 000	Contracts With Private Agencies	67,549	99,961	129,000	126,141	58,000
141 E 72250 336 360 01000 000	Maint & Repair-Equipment	2,463	-	5,000	5,000	8,000
141 E 72250 350 360 01000 000	Internet Connectivity	73,760	121,907	160,000	130,156	120,000
141 E 72250 399 360 01000 000	Other Contracted Services	-	(550)	-	-	-
141 E 72250 471 360 01000 000	Software	21,351	57,717	80,000	114,112	100,000
141 E 72250 524 360 01000 000	In-Service/Staff Development	(51)	121	6,000	6,000	6,500
141 E 72250 599 360 01000 000	Other Charges	462	359	5,000	3,590	3,000
141 E 72250 701 360 01000 000	Equipment	39,086	16,284	40,000	40,000	-
141 E 72310 118 110 01000 000	Secretary to Board	5,000	5,000	5,000	5,000	5,000
141 E 72310 189 110 01000 000	Other Salaries & Wages	12,014	12,356	55,000	62,600	71,272
141 E 72310 191 110 01000 000	Board and Committee Members	-	-	12,000	12,000	25,200
141 E 72310 201 110 01000 000	Social Security	1,029	1,045	4,464	1,564	6,291
141 E 72310 204 110 01000 000	State Retirement	317	396	6,480	6,480	5,074
141 E 72310 206 110 01000 000	Life Insurance	1,087	1,131	1,000	1,430	1,200
141 E 72310 207 110 01000 000	Medical Insurance	91,404	92,168	150,000	92,883	100,000
141 E 72310 212 110 01000 000	Employer Medicare	241	244	1,044	1,044	1,471
141 E 72310 215 000 00000 000	OPEB-GASB Trust	150,000	150,000	150,000	150,000	150,000
141 E 72310 308 110 01000 000	Consultants	-	-	4,000	4,000	4,000
141 E 72310 312 110 01000 000	Contracts w Private Agencies	59,083	3,929	-	-	-
141 E 72310 320 110 01000 000	Dues & Memberships	1,188	3,000	5,000	5,000	5,000
141 E 72310 331 110 01000 000	Legal Services	60,073	116,771	85,000	81,510	85,000
141 E 72310 499 110 01000 000	Other Supplies & Materials	350	1,026	3,000	3,000	3,000
141 E 72310 506 110 01000 000	Liability Insurance	124,685	152,547	160,000	191,842	205,000
141 E 72310 508 110 01000 000	Premium on Corporate Surety B	754	887	1,000	934	1,050

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
141 E 72310 513 110 01000 000	Workmen's Compensation Insuran	36,976	40,278	50,000	73,701	75,000
141 E 72310 524 110 01000 000	In-Service/Staff Development	16,097	11,976	20,000	20,000	20,000
141 E 72310 599 110 01000 000	Other Charges	21,083	17,800	30,000	30,000	30,000
141 E 72310 700 000 01000 000	Equipment	4,937	2,381	5,000	5,000	2,000
141 E 72320 101 210 01000 000	County Official/Administrative	165,612	186,000	188,700	188,700	192,474
141 E 72320 161 210 01000 000	Secretary(s)	7,765	33,154	39,000	39,600	42,585
141 E 72320 188 210 01000 000	Bonus Pay	20,000	15,000	15,000	15,000	26,000
141 E 72320 201 210 01000 000	Social Security	10,259	13,041	16,209	16,209	16,186
141 E 72320 204 210 01000 000	State Retirement	18,046	16,632	23,529	23,529	15,664
141 E 72320 206 210 01000 000	Life Insurance	461	547	1,200	1,200	1,000
141 E 72320 207 210 01000 000	Medical Insurance	24,951	24,951	34,505	33,905	33,905
141 E 72320 208 210 01000 000	Dental Insurance	1,524	1,524	2,266	2,266	2,266
141 E 72320 212 210 01000 000	Employer Medicare	3,065	3,652	3,791	3,791	3,785
141 E 72320 299 210 01000 000	Other Fringe Benefits	22,549	24,100	18,735	18,735	27,000
141 E 72320 312 210 01000 000	Contracts w/ other agencies	-	-	-	-	-
141 E 72320 320 210 01000 000	Dues & Memberships	7,793	12,681	15,000	15,000	15,000
141 E 72320 331 210 01000 000	Legal Services	-	15,750	-	-	-
141 E 72320 348 210 01000 000	Postal Charges	748	2,298	3,000	3,000	3,600
141 E 72320 355 210 01000 000	Travel	-	847	1,500	1,500	1,500
141 E 72320 399 210 01000 000	Other Contracted Services	793	4,538	6,000	6,000	7,400
141 E 72320 435 210 01000 000	Office Supplies	2,350	3,386	3,500	3,500	3,500
141 E 72320 524 210 01000 000	In-Service/Staff Development	3,691	3,149	5,000	5,000	5,000
141 E 72320 599 210 01000 000	Other Charges	7,551	17,122	25,000	25,000	33,000
141 E 72320 701 210 01000 000	Administration Equipment	2,059	3,047	4,000	4,000	4,000
141 E 72410 104 215 00116 000	Principal(s)	115,209	117,513	120,000	120,000	133,181
141 E 72410 104 215 02000 000	Principal(s)	107,173	59,022	62,000	62,000	66,866
141 E 72410 104 215 03000 000	Principal(s)	-	59,022	62,000	62,000	66,866
141 E 72410 117 215 00116 000	Career Ladder	-	500	1,000	1,000	-
141 E 72410 139 215 00116 000	Assistant Principal(s)	260,225	268,972	280,000	280,000	303,882
141 E 72410 139 215 02000 000	Assistant Principal(s)	176,838	250,655	325,000	273,000	286,602
141 E 72410 139 215 03000 000	Assistant Principal(s)	185,101	273,988	325,000	379,000	417,095
141 E 72410 139 904 00116 000	Assistant Principals	8,960	10,340	-	-	-
141 E 72410 139 904 02000 000	Assistant Principal(s)	8,960	8,960	-	-	-
141 E 72410 161 215 00116 000	Secretary(s)	41,594	42,954	47,000	47,100	44,266
141 E 72410 161 215 02000 000	Secretary(s)	40,521	40,906	43,000	43,000	49,423
141 E 72410 161 215 03000 000	Secretary(s)	11,370	40,906	43,000	43,000	50,164
141 E 72410 162 215 00116 000	Clerical Personnel	28,662	29,487	32,000	31,900	33,643
141 E 72410 162 215 01000 000	Clerical Personnel	49,145	60,131	63,000	65,800	68,989
141 E 72410 162 215 02000 000	Clerical Personnel	28,363	29,622	32,000	32,000	33,643
141 E 72410 162 215 03000 000	Clerical Personnel	24,107	23,060	65,000	63,000	71,271
141 E 72410 189 215 02000 000	Other Salaries & Wages	11,000	-	-	-	-
141 E 72410 201 215 00116 000	Social Security	26,694	27,579	29,760	29,760	31,928
141 E 72410 201 215 01000 000	Social Security	3,069	3,754	3,906	3,906	4,277
141 E 72410 201 215 02000 000	Social Security	21,209	22,270	28,644	28,644	27,065
141 E 72410 201 215 03000 000	Social Security	12,874	24,490	30,690	30,690	37,535
141 E 72410 201 904 00116 000	Social Security	556	641	-	-	-
141 E 72410 201 904 02000 000	Social Security	556	556	-	-	-
141 E 72410 204 215 00116 000	State Retirement	36,869	31,391	43,200	43,200	30,898
141 E 72410 204 215 01000 000	State Retirement	2,457	3,007	5,670	5,670	4,139
141 E 72410 204 215 02000 000	State Retirement	27,967	24,403	41,580	38,780	26,192
141 E 72410 204 215 03000 000	State Retirement	17,922	25,816	43,560	43,560	36,324
141 E 72410 204 904 00116 000	State Retirement	779	704	-	-	-
141 E 72410 204 904 02000 000	State Retirement	779	610	-	-	-
141 E 72410 206 215 00116 000	Life Insurance	1,233	1,385	2,000	2,000	2,000
141 E 72410 206 215 01000 000	Life Insurance	149	156	1,000	540	250
141 E 72410 206 215 02000 000	Life Insurance	1,052	1,097	2,000	2,000	1,500
141 E 72410 206 215 03000 000	Life Insurance	643	1,143	2,000	2,000	2,000
141 E 72410 207 215 00116 000	Medical Insurance	33,196	33,196	55,000	55,000	44,109
141 E 72410 207 215 02000 000	Medical Insurance	22,287	38,629	70,000	70,000	31,649
141 E 72410 207 215 03000 000	Medical Insurance	24,035	6,993	70,000	70,000	41,898
141 E 72410 212 215 00116 000	Employer Medicare	6,243	6,450	6,960	6,960	7,467
141 E 72410 212 215 01000 000	Employer Medicare	718	878	914	914	1,000
141 E 72410 212 215 02000 000	Employer Medicare	4,960	5,209	6,699	6,699	6,330
141 E 72410 212 215 03000 000	Employer Medicare	3,011	5,727	7,178	7,178	8,778
141 E 72410 212 904 00116 000	Employer Medicare	130	150	-	-	-
141 E 72410 212 904 02000 000	Employer Medicare	130	130	-	-	-
141 E 72410 312 215 00116 000	Contracts w Private Agencies	-	625	2,000	2,000	-

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
141 E 72410 312 215 02000 000	Contracts w Private Agencies	-	7,813	7,000	7,830	7,500
141 E 72410 312 215 03000 000	Contracts w Private Agencies	-	7,813	7,000	7,830	7,500
141 E 72410 320 215 00116 000	Dues & Memberships	-	738	750	774	800
141 E 72410 320 215 02000 000	Dues & Memberships	-	150	750	750	500
141 E 72410 320 215 03000 000	Dues & Memberships	-	150	750	750	500
141 E 72410 355 215 02000 000	Travel	3,976	1,231	10,000	8,129	10,000
141 E 72410 355 215 03000 000	Travel	5,966	10,205	10,000	10,460	12,000
141 E 72410 499 000 00116 000	Other Supplies & Materials	5,000	5,512	10,000	7,376	11,000
141 E 72410 499 000 02000 000	Other Supplies & Materials	10,323	8,386	10,000	10,000	11,000
141 E 72410 499 000 03000 000	Other Supplies & Materials	2,315	8,181	10,000	9,940	13,000
141 E 72410 524 215 00116 000	In-Service/Staff Development	206	-	1,000	3,600	9,000
141 E 72410 524 215 02000 000	In-Service/Staff Development	334	1,670	1,000	2,500	3,000
141 E 72410 524 215 03000 000	In-Service/Staff Development	442	1,276	6,000	4,500	5,000
141 E 72410 701 000 02000 000	Administration Equipment	1,833	427	5,000	5,071	-
141 E 72410 701 215 00116 000	Administration Equipment	1,202	330	5,000	5,000	-
141 E 72410 701 215 03000 000	Administration Equipment	2,382	1,928	5,000	5,199	-
141 E 72510 105 410 01000 000	Supervisor/Director	96,137	100,511	111,000	162,000	125,000
141 E 72510 119 410 01000 000	Accountants/Bookkeepers	55,680	58,366	60,000	118,600	185,537
141 E 72510 122 410 01000 000	Purchasing Personnel	-	-	55,000	1,000	-
141 E 72510 201 410 01000 000	Social Security	8,705	9,143	14,012	17,412	19,253
141 E 72510 204 410 01000 000	State Retirement	7,591	7,944	11,300	13,900	15,527
141 E 72510 206 410 01000 000	Life Insurance	457	477	1,500	1,500	1,500
141 E 72510 207 410 01000 000	Medical Insurance	23,674	23,674	45,000	51,000	39,821
141 E 72510 212 410 01000 000	Employer Medicare	2,036	2,138	3,277	4,177	4,503
141 E 72510 312 410 01000 000	Contract With Private Agencies	60,228	62,493	80,000	80,000	75,000
141 E 72510 320 410 01000 000	Dues & Memberships	74	220	500	500	500
141 E 72510 399 410 01000 000	Other Contracted Services	2,769	9,027	30,000	30,000	10,000
141 E 72510 435 410 01000 000	Office Supplies	1,225	-	-	-	-
141 E 72510 471 410 01000 000	Software	-	5,000	10,000	10,000	9,000
141 E 72510 499 410 01000 000	Other Supplies & Materials	700	870	5,000	4,860	3,500
141 E 72510 524 410 01000 000	In-Service/Staff Development	10,022	8,835	7,500	7,500	10,000
141 E 72510 599 360 01000 000	Other Charges	-	111	-	-	-
141 E 72510 701 410 01000 000	Administration Equipment	1,111	340	2,500	2,500	3,000
141 E 72520 105 510 01000 000	Supervisor/Director	101,368	105,980	116,000	116,000	128,899
141 E 72520 189 510 01000 000	Other Salaries & Wages	42,817	79,198	111,000	116,300	123,628
141 E 72520 201 510 01000 000	Social Security	8,238	10,566	14,074	14,074	15,657
141 E 72520 204 510 01000 000	State Retirement	8,568	12,004	20,430	20,430	15,152
141 E 72520 206 510 01000 000	Life Insurance	422	554	1,300	1,300	1,000
141 E 72520 207 510 01000 000	Medical Insurance	24,035	27,182	40,000	34,700	41,898
141 E 72520 210 510 01000 000	Unemployment Compensation	-	-	5,000	5,000	5,000
141 E 72520 212 510 01000 000	Employer Medicare	1,927	2,471	3,292	3,292	3,662
141 E 72520 312 510 01000 000	Contracts With Private Agencies	13,515	13,252	25,000	24,920	10,400
141 E 72520 320 510 01000 000	Dues & Memberships	30	670	500	580	600
141 E 72520 399 510 01000 000	Other Contracted Services	2,739	645	5,000	5,000	-
141 E 72520 435 510 01000 000	Office Supplies	2,000	4,145	5,000	5,000	-
141 E 72520 471 510 01000 000	Software	120	5,120	18,000	18,000	21,000
141 E 72520 524 510 01000 000	In-Service/Staff Development	3,921	7,001	7,500	7,500	12,000
141 E 72520 599 510 01000 000	Other Charges	50	338	5,000	5,000	5,000
141 E 72520 701 510 01000 000	Administration Equipment	1,032	2,355	4,100	4,100	4,000
141 E 72610 105 625 00116 000	Supervisor/Director	63,618	51,503	60,000	60,000	70,000
141 E 72610 105 625 02000 000	Supervisor/Director	57,758	29,864	32,000	32,000	35,000
141 E 72610 105 625 03000 000	Supervisor/Director	-	27,100	32,000	32,000	35,000
141 E 72610 166 901 00116 000	Custodians	263	-	-	-	-
141 E 72610 166 903 00116 000	Custodians	43	-	-	-	-
141 E 72610 166 904 00116 000	Custodians	276	252	-	300	-
141 E 72610 189 625 00116 000	Other Salaries & Wages	126,836	91,872	230,000	229,700	155,791
141 E 72610 189 625 02000 000	Other Salaries & Wages	179,132	166,218	230,000	230,000	238,700
141 E 72610 189 625 03000 000	Other Salaries & Wages	108,550	154,576	270,000	232,000	203,623
141 E 72610 201 625 00116 000	Social Security	11,458	15,927	17,980	17,980	13,999
141 E 72610 201 625 01000 000	Social Security	453	-	-	-	1,253
141 E 72610 201 625 02000 000	Social Security	13,702	11,645	16,244	16,244	16,969
141 E 72610 201 625 03000 000	Social Security	6,227	10,469	18,724	18,724	14,795
141 E 72610 201 901 00116 000	Social Security	16	-	-	-	-
141 E 72610 201 903 00116 000	Social Security	3	-	-	-	-
141 E 72610 201 904 00116 000	Social Security	17	16	-	20	-
141 E 72610 204 625 00116 000	State Retirement	7,395	4,743	14,500	14,480	11,290
141 E 72610 204 625 02000 000	State Retirement	9,281	7,953	13,100	13,100	13,685

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
141 E 72610 204 625 03000 000	State Retirement	3,565	8,000	15,100	15,100	11,931
141 E 72610 204 904 00116 000	State Retirement	14	13	-	15	-
141 E 72610 206 625 00116 000	Life Insurance	368	303	1,000	985	500
141 E 72610 206 625 02000 000	Life Insurance	520	415	1,000	1,000	1,000
141 E 72610 206 625 03000 000	Life Insurance	274	398	1,000	1,000	500
141 E 72610 207 625 00116 000	Medical Insurance	6,993	9,629	25,000	25,000	21,400
141 E 72610 207 625 02000 000	Medical Insurance	13,986	15,332	25,000	45,000	32,957
141 E 72610 207 625 03000 000	Medical Insurance	18,627	27,548	25,000	43,000	40,090
141 E 72610 212 625 00116 000	Employer Medicare	2,680	2,134	4,205	4,205	3,274
141 E 72610 212 625 01000 000	Employer Medicare	53	-	-	-	293
141 E 72610 212 625 02000 000	Employer Medicare	3,257	2,724	3,799	3,799	3,969
141 E 72610 212 625 03000 000	Employer Medicare	1,456	2,448	4,379	4,379	3,460
141 E 72610 212 901 00116 000	Medicare	4	-	-	-	-
141 E 72610 212 903 00116 000	Medicare	1	-	-	-	-
141 E 72610 212 904 00116 000	Employer Medicare	4	4	-	5	-
141 E 72610 312 625 00116 000	Contracts With Private Agencies	20,599	19,120	36,000	35,852	20,000
141 E 72610 312 625 02000 000	Contracts With Private Agencies	26,000	22,198	36,000	35,857	25,000
141 E 72610 312 625 03000 000	Contracts w Private Agencies	30,382	29,779	36,000	35,857	26,000
141 E 72610 399 625 00116 000	Other Contracted Services	154	-	-	-	-
141 E 72610 399 625 02000 000	Other Contracted Services	46,080	-	-	-	-
141 E 72610 410 625 00116 000	Custodial Supplies	15,000	8,948	20,000	20,000	20,000
141 E 72610 410 625 02000 000	Custodial Supplies	34,605	17,473	20,000	20,000	20,000
141 E 72610 410 625 03000 000	Custodial Supplies	-	18,654	20,000	20,000	20,000
141 E 72610 415 625 00116 000	Electricity	130,259	123,354	180,000	180,000	150,000
141 E 72610 415 625 02000 000	Electricity	288,661	225,612	200,000	200,000	200,000
141 E 72610 415 625 03000 000	Electricity	-	152,480	200,000	200,000	200,000
141 E 72610 499 625 00116 000	Other Supplies & Materials	6,000	5,760	10,000	10,000	6,500
141 E 72610 499 625 02000 000	Other Supplies & Materials	11,923	6,516	10,000	10,000	6,500
141 E 72610 499 625 03000 000	Other Supplies & Materials	-	7,882	10,000	10,000	6,500
141 E 72610 499 901 00116 000	Other Supplies	-	-	-	-	-
141 E 72610 499 902 02000 000	Other Supplies	415	-	-	-	-
141 E 72610 499 904 00116 000	Other Supplies & Materials	1,074	1,128	-	-	-
141 E 72610 499 904 02000 000	Other Supplies & Materials	1,000	-	-	-	-
141 E 72610 720 625 01000 000	Plant Operation Equipment	8,016	2,992	10,000	9,800	8,000
141 E 72620 105 630 01000 000	Supervisor/Director	12,198	64,945	68,000	69,600	72,341
141 E 72620 167 630 01000 000	Maintenance Personnel	-	-	57,000	61,300	65,975
141 E 72620 201 630 01000 000	Social Security	701	3,817	7,750	7,750	12,606
141 E 72620 204 630 01000 000	State Retirement	610	3,247	6,250	6,250	10,166
141 E 72620 206 630 01000 000	Life Insurance	-	195	1,000	1,000	1,000
141 E 72620 207 630 01000 000	Medical Insurance	2,331	6,993	40,000	34,100	21,400
141 E 72620 212 630 01000 000	Employer Medicare	164	893	1,813	1,813	2,948
141 E 72620 335 630 00116 000	Maint & Repair-Building	25,000	23,442	30,000	30,000	57,500
141 E 72620 335 630 02000 000	Maint & Repair-Building	25,000	27,450	30,000	30,000	57,500
141 E 72620 335 630 03000 000	Maint & Repair - Building	-	10,490	10,000	10,000	37,500
141 E 72620 336 630 00116 000	Maint & Repair-Building	2,000	2,358	5,000	4,716	6,000
141 E 72620 336 630 01000 000	Maint & Repair - Equipment	-	-	-	-	6,000
141 E 72620 336 630 02000 000	Maint & Repair-Building	2,000	3,000	5,000	5,000	6,000
141 E 72620 336 630 03000 000	Maint & Repair - Equipment	-	2,500	5,000	5,000	8,000
141 E 72620 399 630 00116 000	Other Contracted Services	28,890	52,124	30,000	48,272	31,000
141 E 72620 399 630 02000 000	Other Contracted Services	159,316	178,833	155,000	141,679	31,000
141 E 72620 399 630 03000 000	Other Contracted Services	-	189,847	155,000	147,000	250,000
141 E 72620 499 630 00116 000	Other Supplies & Materials	5,792	17,807	10,000	9,000	-
141 E 72620 499 630 02000 000	Other Supplies & Materials	5,187	10,810	10,000	10,000	-
141 E 72620 499 630 03000 000	Other Supplies & Materials	6,800	11,866	10,000	14,500	-
141 E 72620 511 630 01000 000	Vehicle and Equip Insurance	-	-	-	-	-
141 E 72620 717 630 00116 000	Maintenance Equipment	1,375	(1,858)	2,500	1,333	-
141 E 72620 717 630 01000 000	Maintenance Equipment	-	-	-	-	-
141 E 72620 717 630 02000 000	Maintenance Equipment	2,500	7,457	2,500	2,500	-
141 E 72620 717 630 03000 000	Maintenance Equipment	2,500	3,645	2,500	2,500	-
141 E 72710 312 635 01000 000	Contracts w Private Agencies	646,418	851,772	900,000	1,035,693	1,070,000
141 E 72710 312 635 01000 001	Contract w Other School Systems	-	-	-	-	-
141 E 72710 729 635 01000 000	Transportation Equipment	86,009	(306)	2,500	-	-
141 E 73100 105 901 00116 000	Supervisors	1,066	-	-	-	-
141 E 73100 105 902 02000 000	Supervisors	670	-	-	-	-
141 E 73100 105 904 00116 000	Supervisor/Director	974	845	-	-	-
141 E 73100 105 904 02000 000	Supervisor/Director	535	866	-	-	-
141 E 73100 165 901 00116 000	Cafeteria Personnel	1,441	-	-	-	-

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
141 E 73100 165 902 02000 000	Cafeteria Personnel	553	-	-	-	-
141 E 73100 165 904 00116 000	Cafeteria Personnel	1,288	1,147	-	-	-
141 E 73100 165 904 02000 000	Cafeteria Personnel	914	575	-	-	-
141 E 73100 201 901 00116 000	Social Security	155	-	-	-	-
141 E 73100 201 902 02000 000	Social Security	76	-	-	-	-
141 E 73100 201 904 00116 000	Social Security	140	124	-	-	-
141 E 73100 201 904 02000 000	Social Security	90	89	-	-	-
141 E 73100 204 901 00116 000	State Retirement	82	-	-	-	-
141 E 73100 204 902 02000 000	State Retirement	61	-	-	-	-
141 E 73100 204 904 00116 000	State Retirement	94	64	-	-	-
141 E 73100 204 904 02000 000	State Retirement	52	43	-	-	-
141 E 73100 212 901 00116 000	Medicare	36	-	-	-	-
141 E 73100 212 902 02000 000	Medicare	18	-	-	-	-
141 E 73100 212 904 00116 000	Employer Medicare	33	29	-	-	-
141 E 73100 212 904 02000 000	Employer Medicare	21	21	-	-	-
141 E 73100 422 901 00116 000	Food Supplies	-	-	-	-	-
141 E 73100 422 902 02000 000	Food Supplies	-	-	-	-	-
141 E 73100 422 904 00116 000	Food Supplies	10,386	9,732	-	-	-
141 E 73100 422 904 02000 000	Food Supplies	866	3,713	-	-	-
141 E 73100 499 901 00116 000	Other Supplies	-	-	-	-	-
141 E 73100 499 904 00116 000	Other Supplies & Materials	2,548	1,383	-	-	-
141 E 71100 206 310 01000 000	Life Insurance	-	-	-	100	200
141 E 71100 207 310 01000 000	Medical Insurance	-	-	-	7,000	7,133
141 E 71100 595 000 00000 000	TISA On-Behalf	-	-	-	-	6,888
141 E 71200 595 000 00000 000	TISA On-Behalf	-	30,853	-	-	30,853
141 E 71300 320 000 03000 000	Dues & Memberships	-	-	-	1,260	1,500
141 E 71900 206 000 00000 000	Life Insurance	-	-	-	-	-
141 E 72100 399 610 01000 000	Other Contracted Services	-	-	-	-	70,300
141 E 72120 207 620 03000 000	Medical Insurance	-	-	-	-	7,133
141 E 72130 105 330 01000 000	Supervisor/Director	-	-	-	-	120,000
141 E 72210 189 335 01000 000	Other Salaries & Wages	-	-	-	-	226,162
141 E 72410 471 000 00116 000	Software	-	-	-	-	2,000
141 E 72520 499 510 01000 000	Other Supplies & Materials	-	-	-	-	4,000
141 E 72610 399 625 01000 000	Other Contracted Services	-	-	-	630	7,500
141 E 72710 311 635 01000 000	Contracts w Otr School Systems	-	-	-	-	200,000
141 E 72120 735 620 01000 000	Health Equipment	-	-	-	2,050	250
141 E 72120 790 620 01000 000	Other Equipment	-	-	-	-	250
141 E 72210 499 335 01000 000	Other Supplies & Materials	-	-	-	-	100
141 E 72220 189 350 01000 000	Other Salaries & Wages	-	-	-	-	60,000
141 E 72610 189 625 01000 000	Other Salaries & Wages	-	-	-	-	20,209
141 E 72610 204 625 01000 000	State Retirement	-	-	-	-	1,010
141 E 72610 206 625 01000 000	Life Insurance	-	-	-	-	200
141 E 72610 410 625 01000 000	Custodial Supplies	-	-	-	-	5,000
141 E 72610 415 625 01000 000	Electricity	-	-	-	-	50,000
141 E 72610 499 625 01000 000	Other Supplies & Materials	-	-	-	-	2,500
141 E 72620 189 630 01000 000	Other Salaries & Wages	-	-	-	-	65,000
141 E 72620 335 630 01000 000	Maint & Repair - Building	-	-	-	-	26,500
141 E 72620 399 630 01000 000	Other Contracted Services	-	-	-	1,000	15,000
141 E 71100 722 904 02000 000	Reg Inst Equipment	-	24,275	-	-	-
141 E 71300 722 000 03000 000	Reg Inst Equipment	-	11,000	-	2,420	-
141 E 72120 201 000 01000 600	Social Security	-	4,487	-	-	-
141 E 72120 204 000 01000 600	State Retirement	-	5,947	-	-	-
141 E 72120 206 000 01000 600	Life Insurance	-	222	-	-	-
141 E 72120 207 000 01000 600	Medical Insurance	-	6,993	-	-	-
141 E 72120 212 000 01000 600	Employer Medicare	-	1,049	-	-	-
141 E 72120 217 000 01000 600	SRT Rate	-	773	-	-	-
141 E 72250 355 360 01000 000	Travel	-	113	-	-	-
141 E 73100 499 904 02000 000	Other Supplies & Materials	-	977	-	-	-
Total education expenditures		21,020,428	24,391,532	31,416,936	31,410,858	32,010,544
Capital Outlays						
141 E 76100 308 810 01000 000	Consultants	40,700	44,399	-	-	-
141 E 76100 790 810 01000 000	Other Equipment	121,771	35,318	-	-	-
141 E 76100 799 810 01000 000	Other Capital Outlay	-	-	-	-	-
Total capital outlays		162,471	79,717	-	-	-
Total expenditures		21,182,899	24,471,249	31,416,936	31,410,858	32,010,544

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
Excess (deficiency) of revenues over (under) expenditures		122,692	645,905	(1,972,002)	(1,965,924)	72,358
OTHER FINANCING SOURCES (USES)						
Transfers In						
141 R 49800 000 000 00000 000	Operating Transfers	713,505	740,595	751,665	751,665	768,329
Transfers Out						
141 E 99100 590 000 00000 000	Transfers to Other Funds	(700,000)	(663,790)	(3,000,000)	(3,500,000)	-
Total other financing sources (uses)		13,505	76,805	(2,248,335)	(2,748,335)	768,329
Net change in fund balance		136,197	722,710	(4,220,337)	(4,714,259)	840,687
Fund balance, beginning		6,190,729	6,326,926	5,232,537	7,049,636	2,335,377
Fund balance, ending		6,326,926	7,049,636	1,012,200	2,335,377	3,176,064

All amounts are in U.S. dollars

		ACTUAL FY2022-23	ACTUAL FY2023-2024	ORIG. BUDGET FY2024-2025	ESTIMATED FY2024-2025	BUDGET FY2025-2026
REVENUES						
Federal, State, and Local Grants						
142 R 47131 000 000 00000 891	Vocational Education - Basic G	-	-	-	20,407	20,407
142 R 47131 000 000 00000 892	Vocational Education - Reser G	-	-	-	50,000	-
142 R 47141 000 000 00000 100	Title I - A	317,294	220,838	267,467	203,711	203,711
142 R 47143 000 000 00000 900	IDEA	375,234	315,590	392,069	470,530	470,530
142 R 47145 000 000 00000 910	IDEA Preschool	9,642	6,720	12,574	12,641	12,641
142 R 47146 000 000 00000 911	IDEA Technology Partnership	-	-	-	-	-
142 R 47147 000 000 00000 410	Safe and Drug-Free Schools - S	14,711	24,106	29,601	28,702	28,702
142 R 47189 000 000 00000 200	Title II	61,925	22,401	47,584	40,214	40,214
142 R 47309 000 000 00000 950	Literacy Grant	8,000	-	-	-	-
142 R 47310 000 000 00000 951	Innovative School Models	34,090	123,787	465,910	241,634	241,634
142 R 47590 000 000 00000 949	Resilient School Communities G	72,658	6,507	-	-	-
142 R 47301 000 000 00000 931	CARES ACT - ESSER	-	-	-	-	-
142 R 47307 000 000 00000 935	CARES ACT - ESSER 2.0	-	-	-	-	-
142 R 47308 000 000 00000 936	CARES ACT - ESSER 3.0	-	-	-	-	-
142 R 47401 000 000 00000 936	ESSER 3.0	159,322	(125)	-	32,020	-
142 R 47402 000 000 00000 909	ARP IDEA	93,897	1,742	-	-	-
142 R 47403 000 000 00000 919	ARP IDEA Preschool	6,443	-	-	-	-
142 R 47404 000 000 00000 709	ARP Homeless	12,050	-	-	613	-
142 R 47590 000 000 00000 940	Epidemiology & Laboratory Capa	191,902	(5)	-	-	-
142 R 47592 000 000 00000 330	Title III	14,156	8,927	16,754	23,041	23,041
142 R 47593 000 000 00000 895	SPDG	-	(856)	-	-	-
142 R 47990 000 000 00000 701	Impact Aid	27,495	504	-	-	-
Total federal, state, and local grants		1,398,819	730,136	1,231,959	1,123,513	1,040,880
Total revenues		1,398,819	730,136	1,231,959	1,123,513	1,040,880
EXPENDITURES						
Education Expenditures						
142 E 71100 116 000 00116 100	Teachers	51,965	54,315	54,315	54,258	54,258
142 E 71100 116 000 00116 936	Teachers	44,071	-	-	-	-
142 E 71100 116 000 00116 950	Teachers	2,000	-	-	-	-
142 E 71100 116 000 02000 100	Teachers	64,423	67,583	67,583	73,253	73,253
142 E 71100 116 000 02000 936	Teachers	-	-	-	-	-
142 E 71100 116 000 02000 950	Teachers	2,000	-	-	-	-
142 E 71100 163 000 00116 936	Educational Assistants	20,398	-	-	-	-
142 E 71100 163 000 02000 936	Educational Assistants	21,014	-	-	-	-
142 E 71100 189 000 01000 949	Other Salaries & Wages	13,116	-	-	-	-
142 E 71100 201 000 00116 100	Social Security	3,164	3,280	3,368	3,365	3,365
142 E 71100 201 000 00116 936	Social Security	3,997	-	-	-	-
142 E 71100 201 000 01000 949	Social Security	814	-	-	-	-
142 E 71100 201 000 02000 100	Social Security	3,455	3,652	4,191	4,542	4,542
142 E 71100 201 000 02000 936	Social Security	1,303	-	-	-	-
142 E 71100 204 000 00116 100	State Retirement	4,122	4,319	4,319	4,341	4,341
142 E 71100 204 000 00116 936	State Retirement	4,538	-	-	-	-
142 E 71100 204 000 01000 949	State Retirement	1,140	-	-	-	-
142 E 71100 204 000 02000 100	State Retirement	5,521	4,509	4,603	4,656	4,659
142 E 71100 204 000 02000 936	State Retirement	1,001	-	-	-	-
142 E 71100 206 000 00116 100	Life Insurance	158	165	220	199	199
142 E 71100 206 000 00116 936	Life Insurance	222	-	-	-	-
142 E 71100 206 000 01000 949	Life Insurance	31	-	-	-	-
142 E 71100 206 000 02000 100	Life Insurance	194	206	285	295	295
142 E 71100 206 000 02000 936	Life Insurance	65	-	-	-	-
142 E 71100 207 000 00116 936	Medical Insurance	-	-	-	-	-
142 E 71100 207 000 02000 100	Medical Insurance	17,042	17,042	17,042	17,383	17,383
142 E 71100 207 000 02000 936	Medical Insurance	-	-	-	-	-
142 E 71100 212 000 00116 100	Employer Medicare	740	767	788	788	788
142 E 71100 212 000 00116 936	Employer Medicare	961	-	-	-	-
142 E 71100 212 000 01000 949	Employer Medicare	191	-	-	-	-
142 E 71100 212 000 02000 100	Employer Medicare	808	854	980	1,063	1,063
142 E 71100 212 000 02000 936	Employer Medicare	278	-	-	-	-
142 E 71100 217 000 00116 100	SRT Rate	(1)	-	-	-	-
142 E 71100 429 000 00000 701	Instructional Supplies & Mater	8,715	-	-	-	-
142 E 71100 429 000 00000 931	Instructional Supplies & Mater	-	-	-	-	-

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
142 E 71100 429 000 00116 100	Instructional Supplies & Mater	9,040	-	1,965	-	-
142 E 71100 429 000 00116 330	Instructional Supplies & Mater	7,170	4,454	5,561	9,379	9,379
142 E 71100 429 000 00116 410	Instructional Supplies & Mater	3,000	-	5,622	795	795
142 E 71100 429 000 01000 936	Instructional Supplies & Mater	61,474	-	-	32,020	-
142 E 71100 429 000 02000 100	Instructional Supplies & Mater	43,727	17,040	17,040	-	-
142 E 71100 429 000 02000 330	Instructional Supplies & Mater	5,860	5,272	5,343	6,538	6,538
142 E 71100 429 000 02000 410	Instructional Supplies & Mater	2,400	795	2,149	795	795
142 E 71100 429 000 02000 951	Instructional Supplies & Mater	-	2,708	5,925	5,925	5,925
142 E 71100 429 000 03000 100	Instructional Supplies & Mater	3,172	5,771	6,960	-	-
142 E 71100 429 000 03000 410	Instructional Supplies & Mater	-	-	878	-	-
142 E 71100 429 000 99999 100	Instructional Supplies & Mater	4,656	4,680	5,600	1,445	1,445
142 E 71100 429 000 99999 931	Instructional Supplies & Mater	-	-	-	-	-
142 E 71100 499 000 03000 410	Other Supplies & Materials	-	1,444	1,500	-	-
142 E 71100 722 000 00000 100	Reg Inst Equipment	-	-	-	-	-
142 E 71100 722 000 00000 935	Regular Instruction Equipment	-	-	-	-	-
142 E 71100 722 000 00116 100	Reg Inst Equipment	25,456	1,800	1,901	-	-
142 E 71100 722 000 00116 330	Reg Inst Equipment	-	918	920	460	460
142 E 71100 722 000 00116 410	Reg Inst Equipment	-	-	1,000	-	-
142 E 71100 722 000 02000 100	Reg Inst Equipment	5,400	9,740	11,006	-	-
142 E 71100 722 000 02000 410	Reg Inst Equipment	2,000	518	1,600	-	-
142 E 71100 722 000 03000 100	Reg Inst Equipment	1,542	528	4,495	-	-
142 E 71100 722 000 03000 410	Reg Inst Equipment	581	2,850	3,400	-	-
142 E 71200 116 000 00000 909	Teachers	500	-	-	-	-
142 E 71200 116 000 00116 900	Teachers	48,971	51,464	51,464	55,386	55,386
142 E 71200 116 000 00116 950	Teachers	3,000	-	-	-	-
142 E 71200 116 000 02000 950	Teachers	1,000	-	-	-	-
142 E 71200 171 000 00116 900	Speech Pathologist	59,031	61,484	61,484	65,953	65,953
142 E 71200 171 000 02000 900	Speech Pathologist	54,741	57,457	57,457	61,484	61,484
142 E 71200 189 000 00000 895	Other Salaries & Wages	-	-	-	-	-
142 E 71200 201 000 00000 895	Social Security	-	-	-	-	-
142 E 71200 201 000 00000 909	Social Security	28	-	-	-	-
142 E 71200 201 000 00116 900	Social Security	6,001	6,280	7,003	7,524	7,524
142 E 71200 201 000 02000 900	Social Security	3,256	3,428	3,562	3,813	3,813
142 E 71200 204 000 00000 895	State Retirement	-	-	-	-	-
142 E 71200 204 000 00000 909	State Retirement	42	-	-	-	-
142 E 71200 204 000 00116 900	State Retirement	8,568	8,979	8,979	9,707	9,707
142 E 71200 204 000 02000 900	State Retirement	4,308	4,568	4,568	4,919	4,919
142 E 71200 206 000 00116 900	Life Insurance	326	344	607	646	646
142 E 71200 206 000 02000 900	Life Insurance	165	176	224	229	229
142 E 71200 207 000 00116 900	Medical Insurance	24,035	24,035	24,035	19,594	19,594
142 E 71200 207 000 02000 900	Medical Insurance	6,993	6,993	6,993	7,133	7,133
142 E 71200 212 000 00000 895	Employer Medicare	-	-	-	-	-
142 E 71200 212 000 00000 909	Employer Medicare	7	-	-	-	-
142 E 71200 212 000 00116 900	Employer Medicare	1,404	1,469	1,638	1,759	1,759
142 E 71200 212 000 02000 900	Employer Medicare	762	802	833	892	892
142 E 71200 322 000 00116 910	Evaluation & Testing	-	-	-	200	200
142 E 71200 429 000 00000 895	Instructional Supplies & Mater	-	-	-	-	-
142 E 71200 429 000 00000 909	Instructional Supplies & Mater	15,520	1,742	-	-	-
142 E 71200 429 000 00116 900	Instructional Supplies & Mater	-	1,676	3,500	5,000	5,000
142 E 71200 429 000 00116 910	Instructional Supplies & Mater	960	3,726	4,373	8,411	8,411
142 E 71200 429 000 00116 919	Instructional Supplies & Mater	1,041	-	-	-	-
142 E 71200 429 000 02000 900	Instructional Supplies & Mater	130	1,262	3,500	5,000	5,000
142 E 71200 499 000 00000 909	Other Supplies & Materials	2,218	-	-	-	-
142 E 71200 499 000 00116 900	Other Supplies & Materials	1,187	921	1,500	2,000	2,000
142 E 71200 499 000 02000 900	Other Supplies & Materials	768	289	500	1,000	1,000
142 E 71200 725 000 00000 895	Special Education Equipment	-	-	-	-	-
142 E 71200 725 000 00000 909	Special Education Equipment	36,534	-	-	-	-
142 E 71200 725 000 00000 911	Equipment	-	-	-	-	-
142 E 71200 725 000 00116 900	Special Education Equipment	3,922	10,799	1,000	3,000	3,000
142 E 71200 725 000 00116 910	Special Education Equipment	8,682	8,000	8,000	3,000	3,000
142 E 71200 725 000 00116 919	Special Education Equipment	5,402	-	-	-	-
142 E 71200 725 000 02000 900	Special Education Equipment	3,450	2,313	2,000	5,000	5,000
142 E 71300 429 000 03000 891	Instructional Supplies & Mater	-	-	-	1,927	1,927
142 E 71300 429 000 03000 892	Instructional Supplies & Mater	-	-	-	2,776	-
142 E 71300 429 000 03000 951	Instructional Supplies and Materials	25,817	8,796	117,583	16,171	16,171

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
142 E 71300 429 000 99999 951	Instructional Supplies & Mater	-	-	-	11,591	11,591
142 E 71300 449 000 99999 951	Textbooks	-	-	-	2,475	2,475
142 E 71300 471 000 03000 951	Software	-	-	4,000	4,000	4,000
142 E 71300 499 000 03000 951	Evaluation and Testing	-	256	320	-	-
142 E 71300 599 000 03000 951	Other Charges	-	-	49,127	10,000	10,000
142 E 71300 599 000 99999 951	Other Charges	-	-	-	22,594	22,594
142 E 71300 730 000 03000 891	Vocational Equipment	-	-	-	8,281	8,281
142 E 71300 730 000 03000 892	Vocational Equipment	-	-	-	47,224	-
142 E 71300 730 000 03000 951	Vocational Instruction Equipment	101,956	118,726	276,455	158,079	158,079
142 E 72120 105 000 00000 940	Supervisor/Director	9,323	-	-	-	-
142 E 72120 131 000 00000 940	Medical Personnel	47,214	-	-	-	-
142 E 72120 201 000 00000 940	Social Security	1,538	-	-	-	-
142 E 72120 204 000 00000 940	State Retirement	1,953	-	-	-	-
142 E 72120 206 000 00000 940	Life Insurance	94	-	-	-	-
142 E 72120 207 000 00000 940	Medical Insurance	-	-	-	-	-
142 E 72120 212 000 00000 940	Employer Medicare	360	-	-	-	-
142 E 72120 413 000 00000 940	Drugs & Medical Supplies	999	-	-	-	-
142 E 72120 499 000 99999 931	Other Supplies & Materials	-	-	-	-	-
142 E 72120 735 000 00000 940	Health Equipment	32,874	-	-	-	-
142 E 72130 123 000 03000 936	Guidance Counselors	-	-	-	-	-
142 E 72130 170 000 00000 940	School Resource Officers	42,340	-	-	-	-
142 E 72130 189 000 00116 330	Other Salaries & Wages	-	-	500	500	500
142 E 72130 189 000 00116 410	Other Salaries & Wages	-	-	-	16,643	16,643
142 E 72130 189 000 01000 100	Other Salaries & Wages	38,705	39,620	39,620	24,965	24,965
142 E 72130 189 000 01000 949	Other Salaries & Wages	31,461	-	-	-	-
142 E 72130 189 000 02000 330	Other Salaries & Wages	-	-	500	500	500
142 E 72130 201 000 00000 940	Social Security	2,625	-	-	-	-
142 E 72130 201 000 00116 330	Social Security	-	-	31	31	31
142 E 72130 201 000 00116 410	Social Security	-	-	-	1,032	1,032
142 E 72130 201 000 01000 100	Social Security	2,402	2,457	2,457	1,548	1,548
142 E 72130 201 000 01000 949	Social Security	1,951	-	-	-	-
142 E 72130 201 000 02000 330	Social Security	-	-	31	31	31
142 E 72130 201 000 03000 936	Social Security	-	-	-	-	-
142 E 72130 204 000 00000 940	State Retirement	2,117	-	-	-	-
142 E 72130 204 000 00116 330	State Retirement	-	-	52	52	52
142 E 72130 204 000 00116 410	State Retirement	-	-	-	832	832
142 E 72130 204 000 01000 100	State Retirement	1,935	1,981	1,981	1,249	1,249
142 E 72130 204 000 01000 949	State Retirement	2,734	-	-	-	-
142 E 72130 204 000 02000 330	State Retirement	-	-	52	52	52
142 E 72130 204 000 03000 936	State Retirement	-	-	-	-	-
142 E 72130 206 000 00000 940	Life Insurance	128	-	-	-	-
142 E 72130 206 000 00116 410	Life Insurance	-	-	-	71	71
142 E 72130 206 000 01000 100	Life Insurance	117	132	173	107	107
142 E 72130 206 000 01000 949	Life Insurance	55	-	-	-	-
142 E 72130 206 000 03000 936	Life Insurance	-	-	-	-	-
142 E 72130 207 000 00000 940	Medical Insurance	6,993	-	-	-	-
142 E 72130 207 000 01000 949	Medical Insurance	-	-	-	-	-
142 E 72130 212 000 00000 940	Employer Medicare	614	-	-	-	-
142 E 72130 212 000 00116 330	Employer Medicare	-	-	7	7	7
142 E 72130 212 000 00116 410	Employer Medicare	-	-	-	242	242
142 E 72130 212 000 01000 100	Employer Medicare	562	575	575	362	362
142 E 72130 212 000 01000 949	Employer Medicare	456	-	-	-	-
142 E 72130 212 000 02000 330	Employer Medicare	-	-	7	7	7
142 E 72130 212 000 03000 936	Employer Medicare	-	-	-	-	-
142 E 72130 311 000 02000 100	Contracts w Otr School Systems	-	-	-	-	-
142 E 72130 311 000 99999 100	Contracts w Otr School Systems	-	-	-	-	-
142 E 72130 399 000 00116 410	Other Contracted Services	925	1,150	1,150	757	757
142 E 72130 399 000 02000 100	Other Contracted Services	-	3,750	3,750	3,938	3,938
142 E 72130 399 000 02000 410	Other Student Support	925	1,150	1,150	757	757
142 E 72130 499 000 00000 709	Other Supplies & Materials	9,050	-	-	613	-
142 E 72130 499 000 00000 940	Other Supplie & Materials	200	-	-	-	-
142 E 72130 499 000 00116 100	Other Supplies & Materials	-	225	1,750	250	250
142 E 72130 499 000 00116 330	Other Supplies & Materials	188	195	250	250	250
142 E 72130 499 000 00116 410	Other Supplies & Materials	250	350	475	-	-
142 E 72130 499 000 02000 100	Other Supplies & Materials	581	-	750	150	150

All amounts are in U.S. dollars

		ACTUAL FY2022-23	ACTUAL FY2023-2024	ORIG. BUDGET FY2024-2025	ESTIMATED FY2024-2025	BUDGET FY2025-2026
142 E 72130 499 000 02000 410	Other Supplies & Materials	250	550	675	-	-
142 E 72130 499 000 03000 100	Other Supplies & Materials	-	-	750	100	100
142 E 72130 499 000 03000 410	Other Supplies & Materials	125	150	400	-	-
142 E 72130 524 000 03000 891	In-Service/Staff Development	-	-	-	3,126	3,126
142 E 72130 599 000 03000 891	Other Charges	-	-	-	4,001	4,001
142 E 72130 790 000 01000 949	Other Equipment	1,503	-	-	-	-
142 E 72210 105 000 03000 936	Supervisor/Director	-	-	-	-	-
142 E 72210 189 000 00116 200	Other Salaries & Wages	7,500	7,500	7,500	7,500	7,500
142 E 72210 189 000 02000 200	Other Salaries & Wages	7,500	4,500	6,000	4,500	4,500
142 E 72210 189 000 03000 200	Other Salaries & Wages	1,125	754	1,500	4,500	4,500
142 E 72210 201 000 00116 200	Social Security	465	465	465	465	465
142 E 72210 201 000 02000 200	Social Security	465	279	372	279	279
142 E 72210 201 000 03000 200	Social Security	70	47	93	279	279
142 E 72210 201 000 03000 936	Social Security	-	-	-	-	-
142 E 72210 204 000 00116 200	State Retirement	652	511	675	675	675
142 E 72210 204 000 02000 200	State Retirement	627	341	540	405	405
142 E 72210 204 000 03000 200	State Retirement	89	60	135	405	405
142 E 72210 204 000 03000 936	State Retirement	-	-	-	-	-
142 E 72210 206 000 03000 936	Life Insurance	-	-	-	-	-
142 E 72210 207 000 03000 936	Medical Insurance	-	-	-	-	-
142 E 72210 212 000 00116 200	Employer Medicare	109	109	109	109	109
142 E 72210 212 000 02000 200	Employer Medicare	109	65	87	65	65
142 E 72210 212 000 03000 200	Employer Medicare	16	11	22	65	65
142 E 72210 212 000 03000 936	Employer Medicare	-	-	-	-	-
142 E 72210 399 000 00116 100	Other Contracted Services	3,306	-	-	-	-
142 E 72210 399 000 02000 100	Other Contracted Services	2,645	-	-	-	-
142 E 72210 399 000 03000 100	Other Contracted Services	661	-	-	-	-
142 E 72210 499 000 00116 200	Other Supplies & Materials	-	-	500	103	103
142 E 72210 499 000 01000 949	Other Supplies & Materials	5,319	6,507	-	-	-
142 E 72210 499 000 02000 200	Other Supplies & Materials	-	66	500	103	103
142 E 72210 524 000 00116 100	In-Service/Staff Development	11,167	-	1,000	-	-
142 E 72210 524 000 00116 200	In-Service/Staff Development	18,657	11,050	14,543	9,278	9,278
142 E 72210 524 000 00116 330	In-Service/Staff Development	-	980	1,800	1,000	1,000
142 E 72210 524 000 00116 410	In-Service/Staff Development	-	5,547	-	-	-
142 E 72210 524 000 01000 949	In-Service/Staff Development	13,886	-	-	-	-
142 E 72210 524 000 02000 100	In-Service/Staff Development	8,909	5,188	5,680	3,544	3,544
142 E 72210 524 000 02000 200	In-Service/Staff Development	24,542	12,313	14,543	11,482	11,482
142 E 72210 524 000 02000 330	In-Service/Staff Development	938	1,700	1,700	4,235	4,235
142 E 72210 524 000 03000 100	In-Service/Staff Development	1,721	2,033	2,320	1,909	1,909
142 E 72210 524 000 99999 100	In-Service/Staff Development	-	-	-	-	-
142 E 72210 790 000 01000 200	Other Equipment	-	-	-	-	-
142 E 72220 131 000 01000 900	Medical Personnel	74,360	80,757	80,757	84,446	84,446
142 E 72220 189 000 01000 900	Other Salaries & Wages	10,101	10,203	10,203	15,000	15,000
142 E 72220 196 000 00000 909	In-Service Training	250	-	-	-	-
142 E 72220 201 000 00000 909	Social Security	16	-	-	-	-
142 E 72220 201 000 01000 900	Social Security	4,623	5,029	5,640	6,166	6,166
142 E 72220 204 000 00000 909	State Retirement	22	-	-	-	-
142 E 72220 204 000 01000 900	State Retirement	6,657	7,154	7,154	6,456	6,456
142 E 72220 206 000 01000 900	Life Insurance	240	254	393	404	404
142 E 72220 207 000 01000 900	Medical Insurance	17,042	17,042	17,042	17,383	17,383
142 E 72220 212 000 00000 909	Employer Medicare	4	-	-	-	-
142 E 72220 212 000 01000 900	Employer Medicare	1,081	1,176	1,319	1,442	1,442
142 E 72220 217 000 01000 900	SRT Rate	(2)	-	-	-	-
142 E 72220 312 000 01000 900	Contracts w Private Agencies	14,143	6,604	10,215	48,195	48,195
142 E 72220 322 000 00000 909	Evaluation & Testing	8,918	-	-	-	-
142 E 72220 322 000 01000 900	Evaluation & Testing	-	1,500	1,500	10,000	10,000
142 E 72220 499 000 00000 909	Other Supplies & Materials	3,288	-	-	-	-
142 E 72220 499 000 00116 900	Other Supplies & Materials	2,500	600	600	3,000	3,000
142 E 72220 499 000 02000 900	Other Supplies & Materials	3,000	88	400	2,000	2,000
142 E 72220 524 000 00000 909	In-Service/Staff Development	26,551	-	-	-	-
142 E 72220 524 000 00116 900	In-Service/Staff Development	80	4,274	6,000	6,500	6,500
142 E 72220 524 000 00116 910	In-Service/Staff Development	-	200	200	1,030	1,030
142 E 72220 524 000 02000 900	In-Service/Staff Development	80	4,554	6,000	6,500	6,500
142 E 72220 790 000 00116 900	Other Equipment	4,000	250	1,500	1,125	1,125
142 E 72220 790 000 02000 900	Other Equipment	9,311	440	2,500	1,875	1,875

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
142 E 72230 524 000 03000 891	In-Service/Staff Development	-	-	-	3,072	3,072
142 E 72230 524 000 03000 951	In-Service/Staff Development	-	-	5,000	5,000	5,000
142 E 72250 350 000 00000 932	Internet Connectivity	-	-	-	-	-
142 E 72250 524 000 00116 410	In-Service/Staff Development	1,504	4,801	4,801	4,801	4,801
142 E 72250 524 000 02000 410	In-Service/Staff Development	2,751	4,801	4,801	1,976	1,976
142 E 72290 499 000 00000 701	Other Supplies & Materials	23,285	-	-	-	-
142 E 72620 335 000 03000 951	Maint & Repair-Building	-	106	3,500	1,000	1,000
142 E 72620 336 000 03000 951	Maint & Repair-Equipment	-	-	4,000	4,800	4,800
142 E 73100 499 000 00000 709	Other Supplies & Materials	3,000	-	-	-	-
Total education expenditures		1,454,479	863,304	1,231,959	1,123,513	1,040,880
Capital Outlays						
142 E 72610 720 000 00000 935	Equipment	-	-	-	-	-
142 E 91300 706 000 00000 936	Construction	-	-	-	-	-
142 E 76100 706 000 00000 936	Building Construction	-	-	-	-	-
142 E 72710 729 000 00000 940	Transportation Equipment	150	-	-	-	-
142 E 76100 706 000 00000 940	Building Construction	-	-	-	-	-
Total capital outlays		150	-	-	-	-
Total expenditures		1,454,629	863,304	1,231,959	1,123,513	1,040,880
Net change in fund balance		(55,810)	(133,168)	-	-	-
Fund balance, beginning		889	(54,921)	-	(188,089)	(188,089)
Fund balance, ending		(54,921)	(188,089)	-	(188,089)	(188,089)

All amounts are in U.S. dollars

		ACTUAL FY2022-23	ACTUAL FY2023-2024	ORIG. BUDGET FY2024-2025	ESTIMATED FY2024-2025	BUDGET FY2025-2026
REVENUES						
Charges for Services						
143 R 43521 000 000 00116 000	Lunch Payment Child	138,522	127,992	111,218	111,218	135,000
143 R 43521 000 000 02000 000	Lunch Payment Child	107,328	148,766	90,000	90,000	135,000
143 R 43521 000 000 03000 000	Lunch Payment Child	43,437	61,818	112,453	112,453	122,000
143 R 43522 000 000 00116 000	Lunch Payment Adult	5,586	3,710	5,000	5,000	5,000
143 R 43522 000 000 02000 000	Lunch Payment Adult	3,752	6,924	7,000	7,000	5,000
143 R 43522 000 000 03000 000	Lunch Payment Adult	7,402	2,173	7,000	7,000	2,000
143 R 43523 000 000 00116 000	Breakfast Income	16,945	13,974	18,983	18,983	18,000
143 R 43523 000 000 02000 000	Breakfast Income	3,713	5,916	15,000	15,000	11,000
143 R 43523 000 000 03000 000	Breakfast Income	12,686	8,685	59,185	59,185	8,000
143 R 43525 000 000 00116 000	A La Carte Sales	26,225	30,498	30,000	30,000	40,000
143 R 44170 000 000 00000 000	Miscellaneous Refunds	450	146	-	-	-
143 R 43525 000 000 02000 000	A La Carte Sales	57,524	83,016	60,000	60,000	82,000
143 R 43525 000 000 03000 000	A La Carte Sales	25,721	42,006	40,000	40,000	82,000
Total charges for services		449,291	535,624	555,839	555,839	645,000
Federal, State, and Local Grants						
143 R 47111 000 000 00000 000	USDA School Lunch Program	215,360	264,987	205,700	205,700	300,000
143 R 47112 000 000 00116 000	USDA Commodities	8,835	13,045	15,000	15,000	15,000
143 R 47112 000 000 02000 000	USDA Commodities	5,202	8,255	15,000	15,000	15,000
143 R 47112 000 000 03000 000	USDA Commodities	5,202	8,255	15,000	15,000	15,000
143 R 47113 000 000 00000 000	USDA School Breakfast Program	32,031	39,847	60,000	60,000	45,000
143 R 47114 000 000 00000 000	USDA - Other	7,964	129,418	20,000	20,000	20,000
Total federal, state, and local grants		274,594	463,807	330,700	330,700	410,000
Total revenues		723,885	999,431	886,539	886,539	1,055,000
EXPENDITURES						
Education Expenditures						
143 E 73100 165 735 00116 000	Cafeteria Personnel	32,217	35,815	37,920	37,920	38,440
143 E 73100 165 735 02000 000	Cafeteria Personnel	36,822	36,396	36,264	36,264	39,016
143 E 73100 189 735 00116 000	Other Salaries & Wages	61,355	58,468	85,493	85,493	74,333
143 E 73100 189 735 01000 000	Other Salaries & Wages	1,930	-	-	-	-
143 E 73100 189 735 02000 000	Other Salaries & Wages	56,706	67,410	67,144	75,344	104,207
143 E 73100 189 735 03000 000	Other Salaries & Wages	39,871	55,765	85,432	74,632	103,051
143 E 73100 201 735 00116 000	Social Security	5,499	5,534	7,745	7,745	6,992
143 E 73100 201 735 01000 000	Social Security	749	2,796	3,026	3,181	3,353
143 E 73100 201 735 02000 000	Social Security	5,444	6,108	6,411	6,961	8,880
143 E 73100 201 735 03000 000	Social Security	2,255	3,227	5,297	5,297	6,389
143 E 73100 204 735 00116 000	State Retirement	2,998	3,787	6,246	6,246	4,639
143 E 73100 204 735 01000 000	State Retirement	650	2,340	2,440	2,590	2,704
143 E 73100 204 735 02000 000	State Retirement	2,771	2,807	5,170	5,170	3,661
143 E 73100 204 735 03000 000	State Retirement	1,065	1,785	4,272	4,272	3,153
143 E 73100 206 735 00116 000	Life Insurance	105	142	250	250	150
143 E 73100 206 735 01000 000	Life Insurance	22	143	250	250	150
143 E 73100 206 735 02000 000	Life Insurance	158	185	250	250	200
143 E 73100 206 735 03000 000	Life Insurance	70	117	200	200	200
143 E 73100 207 735 00116 000	Medical Insurance	12,216	12,216	20,000	19,294	9,000
143 E 73100 207 735 02000 000	Medical Insurance	9,699	10,040	20,000	20,000	10,000
143 E 73100 207 735 03000 000	Medical Insurance	7,769	13,986	20,000	20,000	23,000
143 E 73100 212 735 00116 000	Employer Medicare	1,286	1,294	1,811	1,811	1,635
143 E 73100 212 735 01000 000	Employer Medicare	175	654	708	809	784
143 E 73100 212 735 02000 000	Employer Medicare	1,273	1,429	1,499	1,649	2,077
143 E 73100 212 735 03000 000	Employer Medicare	527	755	1,239	1,239	1,494
143 E 73100 311 000 00116 000	Contracts w Otr School Systems	22	-	500	500	-
143 E 73100 336 735 00116 000	Maint & Repair-Equipment	-	3,614	3,614	6,938	4,000
143 E 73100 336 735 02000 000	Maint & Repair-Equipment	(99)	285	2,000	6,350	2,000
143 E 73100 336 735 03000 000	Maint & Repair - Equipment	-	-	2,000	6,370	2,000
143 E 73100 399 735 00116 000	Other Contracted Services	-	-	1,500	213	250
143 E 73100 399 735 02000 000	Other Contracted Services	-	-	1,500	1,500	250
143 E 73100 399 735 03000 000	Other Contracted Services	-	-	1,500	1,500	250
143 E 73100 421 735 00116 000	Food Preparation Supplies	8,706	8,922	15,000	14,367	12,000
143 E 73100 421 735 02000 000	Food Preparation Supplies	10,239	8,557	15,000	15,000	12,000
143 E 73100 421 735 03000 000	Food Preparation Supplies	2,760	6,385	15,000	15,000	12,000
143 E 73100 422 735 00116 000	Food Supplies	98,816	109,994	120,000	145,000	140,000
143 E 73100 422 735 02000 000	Food Supplies	126,190	145,914	170,000	170,000	160,000
143 E 73100 422 735 03000 000	Food Supplies	34,388	75,354	150,000	150,000	140,000

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
143 E 73100 469 735 00116 000	USDA Commodities	11,477	13,491	15,000	15,000	15,000
143 E 73100 469 735 02000 000	USDA Commodities	6,063	8,618	15,000	15,000	15,000
143 E 73100 469 735 03000 000	USDA Commodities	5,202	8,689	15,000	15,000	15,000
143 E 73100 499 735 00116 000	Other Supplies & Materials	2,460	1,371	2,000	2,000	1,000
143 E 73100 499 735 02000 000	Other Supplies & Materials	2,389	1,235	2,000	2,000	1,000
143 E 73100 499 735 03000 000	Other Supplies & Materials	499	671	1,000	2,000	1,000
143 E 73100 524 735 00116 000	In-Service/Staff Development	370	1,682	500	500	1,200
143 E 73100 105 735 00116 000	Supervisor/Director	-	834	1,500	1,500	-
143 E 73100 471 000 01000 000	Software	-	1,900	2,500	2,500	1,000
143 E 73100 524 000 01000 000	In-Service/Staff Development	2,303	906	2,000	2,000	3,000
143 E 73100 524 735 02000 000	In-Service/staff Development	937	1,563	500	500	1,200
143 E 73100 524 735 03000 000	In-Service/staff Development	776	586	500	500	1,200
143 E 73100 599 735 00116 000	Other Charges	470	496	500	500	350
143 E 73100 599 735 02000 000	Other Charges	464	80	500	500	350
143 E 73100 599 735 03000 000	Other Charges	96	-	500	500	350
143 E 73100 710 735 00116 000	Food Service Equipment	119,865	33,517	2,500	103,103	6,000
143 E 73100 710 735 02000 000	Food Service Equipment	589	5,463	2,500	94,726	3,000
143 E 73100 710 735 03000 000	Food Service Equipment	23,911	2,978	2,500	64,726	3,000
Total expenditures		753,089	813,957	1,031,989	1,323,166	1,054,995
Net change in fund balance		(29,204)	185,474	(145,450)	(436,627)	5
Fund balance, beginning		546,914	517,710	145,450	703,184	266,557
Fund balance, ending		517,710	703,184	-	266,557	266,562

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
REVENUES						
Federal, State, and Local Grants						
145 R 46515 000 000 00000 915	State Sped Preschool Grant	-	77,773	85,734	120,443	120,443
145 R 46980 000 000 00000 420	Safe Schools	40,290	-	-	-	-
145 R 46980 000 000 00000 425	Public School Security	-	86,088	-	-	-
145 R 46980 000 000 00000 600	Other State Grants	73,000	-	-	-	-
Total federal, state, and local grants		113,290	163,861	85,734	120,443	120,443
Total revenues		113,290	163,861	85,734	120,443	120,443
EXPENDITURES						
Education Expenditures						
145 E 71200 116 000 00116 915	Teachers	-	41,663	43,831	55,833	55,833
145 E 71200 163 000 00116 915	Educational Assistants	-	-	-	43,160	43,160
145 E 71200 201 000 00116 915	Social Security	-	2,199	2,718	6,081	6,081
145 E 71200 204 000 00116 915	State Retirement	-	2,837	3,809	6,909	6,909
145 E 71200 206 000 00116 915	Life Insurance	-	58	58	367	367
145 E 71200 207 000 00116 915	Medical Insurance	-	11,929	13,765	-	-
145 E 71200 212 000 00116 915	Employer Medicare	-	514	636	1,422	1,422
145 E 71200 429 000 00116 915	Instructional Supplies & Mater	-	7,323	7,323	1,434	1,434
145 E 71200 725 000 00116 915	Special Education Equipment	-	3,750	6,094	5,237	5,237
145 E 72120 105 000 01000 600	Supervisor/Director	55,680	-	-	-	-
145 E 72120 201 000 01000 600	Social Security	3,458	-	-	-	-
145 E 72120 204 000 01000 600	State Retirement	5,020	-	-	-	-
145 E 72120 206 000 01000 600	Life Insurance	235	-	-	-	-
145 E 72120 207 000 01000 600	Medical Insurance	5,488	-	-	-	-
145 E 72120 212 000 01000 600	Employer Medicare	809	-	-	-	-
145 E 72120 499 000 01000 600	Other Supplies & Materials	100	-	-	-	-
145 E 72120 524 000 01000 600	In-Service/Staff Development	1,889	-	-	-	-
145 E 72120 790 000 01000 600	Other Equipment	321	-	-	-	-
145 E 72130 309 000 00000 420	Contracts w Govt Agencies	20,000	-	-	-	-
145 E 72210 701 000 00000 420	Administration Equipment	20,290	-	-	-	-
145 E 72220 524 000 00116 915	In-Service/Staff Development	-	7,500	7,500	-	-
145 E 72620 701 000 01000 425	Administration Equipment	-	47,800	-	-	-
145 E 72620 790 000 01000 425	Other Equipment	-	38,288	-	-	-
Total education expenditures		113,290	163,861	85,734	120,443	120,443
Total expenditures		113,290	163,861	85,734	120,443	120,443
Net change in fund balance		-	-	-	-	-
Fund balance, beginning		-	-	-	-	-
Fund balance, ending		-	-	-	-	-

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
REVENUES						
Charges for Services						
146 R 43581 000 000 01000 000	LEAP Fees	236,208	274,051	280,000	280,000	280,000
146 R 44170 000 000 00000 000	Miscellaneous Refunds	-	25	-	-	-
Total charges for services		236,208	274,076	280,000	280,000	280,000
Total revenues		236,208	274,076	280,000	280,000	280,000
EXPENDITURES						
Education Expenditures						
146 E 72610 189 000 00116 000	Other Salaries & Wages	31,277	33,954	34,096	34,296	36,825
146 E 72610 189 000 02000 000	Other Salaries & Wages	3,163	-	-	-	-
146 E 72610 201 000 00116 000	Social Security	1,915	2,102	2,114	2,124	2,283
146 E 72610 201 000 02000 000	Social Security	196	-	-	-	-
146 E 72610 204 000 00116 000	State Retirement	1,564	1,698	1,705	1,715	1,841
146 E 72610 204 000 02000 000	State Retirement	158	-	-	-	-
146 E 72610 206 000 00116 000	Life Insurance	87	99	100	150	100
146 E 72610 206 000 02000 000	Life Insurance	-	-	-	-	-
146 E 72610 207 000 00116 000	Medical Insurance	-	-	-	9,300	8,000
146 E 72610 212 000 00116 000	Employer Medicare	448	492	494	504	534
146 E 72610 212 000 02000 000	Employer Medicare	46	-	-	-	-
146 E 72610 415 000 00116 000	Electricity	15,000	15,000	15,000	15,000	20,000
146 E 72610 415 000 02000 000	Electricity	50,186	31,500	15,000	15,000	20,000
146 E 73300 105 000 00116 000	Supervisor/Director	18,771	19,445	20,000	20,000	14,997
146 E 73300 105 000 01000 000	Supervisor/Director	33,010	37,532	37,920	37,920	40,799
146 E 73300 105 000 02000 000	Supervisor/Director	-	-	11,500	11,500	-
146 E 73300 116 000 00116 000	Teachers (Certified)	18,125	22,063	29,825	29,825	32,090
146 E 73300 116 000 02000 000	Teachers	-	72	1,000	1,000	1,000
146 E 73300 169 000 00116 000	LEAP Staff (Non-certified)	40,008	43,320	45,000	35,420	40,000
146 E 73300 169 000 02000 000	LEAP Staff (Non-certified)	21,037	20,085	25,000	25,000	19,888
146 E 73300 189 000 00116 000	Other Salaries & Wages	-	-	-	-	-
146 E 73300 189 000 01000 000	Other Salaries & Wages	1,928	2,500	5,000	5,000	8,500
146 E 73300 189 000 02000 000	Other Salaries & Wages	-	-	-	-	-
146 E 73300 201 000 00116 000	Social Security	3,179	3,387	5,879	5,879	5,399
146 E 73300 201 000 01000 000	Social Security	2,163	2,478	2,661	2,661	3,057
146 E 73300 201 000 02000 000	Social Security	1,053	1,097	2,325	2,325	1,295
146 E 73300 204 000 00116 000	State Retirement	3,362	3,614	5,690	5,690	4,354
146 E 73300 204 000 01000 000	State Retirement	1,773	2,066	2,575	2,575	2,465
146 E 73300 204 000 02000 000	State Retirement	599	668	2,448	2,448	1,044
146 E 73300 206 000 00116 000	Life Insurance	85	32	150	150	100
146 E 73300 206 000 01000 000	Life Insurance	105	108	150	150	150
146 E 73300 207 000 00116 000	Medical Insurance	361	361	1,826	1,826	1,000
146 E 73300 207 000 02000 000	Medical Insurance	6,644	-	-	-	-
146 E 73300 212 000 00116 000	Employer Medicare	1,012	1,118	1,375	1,375	1,263
146 E 73300 212 000 01000 000	Employer Medicare	506	579	622	622	715
146 E 73300 212 000 02000 000	Employer Medicare	246	257	544	544	303
146 E 73300 399 000 00116 000	Other Contracted Services	859	500	1,000	1,000	500
146 E 73300 399 000 02000 000	Other Contracted Services	500	500	1,000	1,000	500
146 E 73300 422 000 00116 000	Food Supplies	3,035	3,608	3,500	3,500	5,000
146 E 73300 422 000 02000 000	Food Supplies	1,731	2,342	2,500	2,500	3,998
146 E 73300 499 000 00116 000	Other Supplies & Materials	211	139	500	500	500
146 E 73300 499 000 02000 000	Other Supplies & Materials	289	99	500	500	500
146 E 73300 790 000 00116 000	Equipment	-	-	500	500	500
146 E 73300 790 000 02000 000	Equipment	-	-	500	500	500
Total education expenditures		264,632	252,813	280,000	280,000	280,000
Total expenditures		264,632	252,813	280,000	280,000	280,000
Net change in fund balance		(28,424)	21,263	-	-	-
Fund balance, beginning		302,319	273,895	273,895	295,158	295,158
Fund balance, ending		273,895	295,158	273,895	295,158	295,158

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2022-23	FY2023-2024	FY2024-2025	FY2024-2025	FY2025-2026
REVENUES						
Federal, State, and Local Grants						
177 R 44570 000 000 00000 640	LES Outdoor Classroom	-	215,527	-	-	-
177 R 44991 000 000 00000 680	Shelby County Capital Funds	508,352	917,138	800,000	800,000	800,000
Total federal, state, and local grants		508,352	1,132,665	800,000	800,000	800,000
Interest Income						
177 R 44110 000 000 00000 000	Investment Income	-	25,656	-	-	14,400
177 R 44110 000 000 00000 670	Investment Income	58,296	16	-	-	-
Total interest income		58,296	25,672	-	-	14,400
Other Income						
177 R 44170 000 000 00000 000	Misc Revenue	396,549	99,078	-	-	-
Total other income		396,549	99,078	-	-	-
Total revenues		963,197	1,257,415	800,000	800,000	814,400
EXPENDITURES						
Capital Outlays						
177 E 91300 304 000 00000 670	Architects	20,164	-	-	-	-
177 E 91300 304 000 00000 680	Architects	111,849	87,000	-	51,000	-
177 E 91300 304 000 00000 000	Architects	-	36,545	14,000	14,000	-
177 E 91300 331 000 00000 000	Legal Services	-	650	-	-	-
177 E 91300 399 000 00000 000	Other Contracted Services	-	-	-	-	-
177 E 91300 399 000 00000 680	Other Contracted Services	6,003	-	-	-	-
177 E 91300 706 000 00000 000	Building Construction	25,330	2,505,067	3,170,000	204,868	-
177 E 91300 706 000 00000 640	Building Construction	-	-	-	-	253,527
177 E 91300 706 000 00000 670	Building Construction	3,413,574	(70,272)	-	-	-
177 E 91300 706 000 00000 680	Building Construction	470,526	790,689	196,000	576,953	120,000
177 E 91300 711 000 00000 000	Furniture & Fixtures	17,049	163,975	-	-	-
177 E 91300 711 000 00000 670	Furniture & Fixtures	2,445,037	15,200	-	-	-
177 E 91300 711 000 00000 680	Furniture & Fixtures	45,812	378,528	635,527	165,006	680,000
177 E 91300 715 000 00000 000	Land	-	-	-	3,500,000	-
Total capital outlays		6,555,344	3,907,383	4,015,527	4,511,827	1,053,527
Total expenditures		6,555,344	3,907,383	4,015,527	4,511,827	1,053,527
Excess (deficiency) of revenues over (under) expenditures		(5,592,147)	(2,649,968)	(3,215,527)	(3,711,827)	(239,127)
OTHER FINANCING SOURCES (USES)						
Transfers In						
177 R 49800 000 000 00000 000	Operating Transfers	-	663,790	3,000,000	3,500,000	-
177 R 49800 000 000 00000 670	USDA High School Transfer In From City	81,200	-	-	-	-
Total other financing sources (uses)		81,200	663,790	3,000,000	3,500,000	-
Net change in fund balance		(5,510,947)	(1,986,178)	(215,527)	(211,827)	(239,127)
Fund balance, beginning		8,084,489	2,573,542	215,527	587,364	375,537
Fund balance, ending		2,573,542	587,364	-	375,537	136,410

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 15, 2025

Subject: **Ordinance - First Reading** - amending Title 20 of the City of Lakeland Municipal Code to establish regulations to govern special events and mobile food vendors within the City of Lakeland. *Sponsored by Mayor Roman*

Staff Contact: Paul Luker, Planning Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Ordinance O-5-2025.

BUDGET IMPACT

There is no budget impact with this item.

DISCUSSION

Due to increased interest and inquiries regarding special events being hosted within the city, staff felt it necessary to draft regulations to govern and permit such events. After researching how other municipalities within the county govern and issue special event permits, staff has provided the attached ordinance. This ordinance will also govern the allowance and applicable regulations regarding mobile food vendors, as currently the city does not have a process to regulate their placement and operation.

ORDINANCE O-5-2025

AMENDING TITLE 20 OF THE CITY OF LAKELAND MUNICIPAL CODE TO ESTABLISH REGULATIONS TO GOVERN SPECIAL EVENTS AND MOBILE FOOD VENDORS WITHIN THE CITY OF LAKELAND

WHEREAS, in accordance with Tenn. Code Ann. §13-7-203 the legislative body held a public hearing to obtain citizen input on said amendments; and,

WHEREAS, said public hearing notice was published in a newspaper of general circulation at least 15 days prior to the aforementioned public hearing; and,

WHEREAS, the City of Lakeland, Tennessee, desires to provide for the orderly conduct of special events that take place on commercially zoned private property, city, or school owned property in a manner that protects public health, safety, and welfare; and,

WHEREAS, the City of Lakeland seeks to establish guidelines and requirements to regulate such events and vendors to minimize disruptions and ensure compliance with all applicable laws and ordinances:

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, that Title 20 of Municipal Code is amended to add Chapter 6 “Special Event Permit”, as follows:

SECTION 1. DEFINITIONS

1. Special Event: Any organized gathering of people for a limited duration, such as festivals, fairs, parades, concerts, markets, or other similar activities, that take place on commercially zoned private property, city, or school owned property and is open to the public. The event may include food, craft, beverage vendors, fireworks, musical and theatrical performances.

2. Mobile Vendor: Any person or business that sells food or beverages from a temporary or mobile setup, such as a food truck, food cart, or trailer.

3. Commercially Zoned Private Property: Private property regulated by a commercial zoning district.

4. City-Owned Property: Any land, building, facility, park, or other property owned, leased, or operated by the City of Lakeland, Tennessee.

5. School-Owned Property: Any land, building, facility, or property owned, leased, or operated by Lakeland School System or its authorized agents

SECTION 2. SPECIAL EVENT PERMIT REQUIREMENTS

1. Permit Requirement: A permit is required to hold a special event on commercially zoned private property, city, or school owned property. The event organizer must submit a Special Event Permit Application to the City of Lakeland's designated department at least 30 days prior to the event date.

2. Application Information: The Special Event Permit Application must include:
    a. Event description and purpose
    b. Date, time, and location of the event
    c. Expected number of participants and attendees
    d. List of vendors, including mobile food vendors
    e. Proposed site plan, including setup of booths, stages, and other structures
    f. Security, safety, and crowd control measures
    g. Any additional information required by the City of Lakeland

3. Fees and Insurance: The applicant must pay the required permit fee and provide proof of general liability insurance coverage in the amount specified by the City of Lakeland. The insurance must name the City of Lakeland or the Lakeland School System as additional insureds.

4. Approval Process: The City of Lakeland will review the application and may approve, deny, or conditionally approve the permit based on factors such as public safety, impact on surrounding areas, and compliance with city regulations.

SECTION 3. MOBILE FOOD VENDOR REQUIREMENTS

1. Health and Safety Standards: Mobile food vendors must comply with all applicable state and local health department regulations, including but not limited to food handling, sanitation, and waste disposal.

2. Location Restrictions: Mobile food vendors may only operate in designated areas as determined by the City of Lakeland or event organizer. Vendors must not obstruct pedestrian or vehicle traffic or interfere with the activities of the special event.

3. Operational Hours: Mobile food vendors are only permitted to operate during the official hours of the special event unless otherwise specified in the permit.

4. Noise and Emissions: Mobile food vendors must adhere to local noise ordinances and minimize emissions from generators or other equipment to prevent disruption to the event and surrounding areas.

AMENDING TITLE 20 OF THE CITY OF LAKELAND MUNICIPAL CODE TO ESTABLISH REGULATIONS TO GOVERN SPECIAL EVENTS AND MOBILE FOOD VENDORS WITHIN THE CITY OF LAKELAND

SECTION 4. This ordinance shall take effect immediately upon final passage, the public welfare requiring it.

First Reading: May 15,2025
Public Hearing: June 5, 2025
Final Reading: June 5, 2025

ATTEST:

Josh Roman
Mayor

Cheyenne Carter
City Recorder

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 15, 2025

Subject: **Resolution -** approving the purchase of a Falcon 3 Ton Asphalt Hot Box from Jet-Vac through Buy Board Contract #685-22.

Staff Contact: Matthew Brown, Public Works Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve resolution R-58-2025.

BUDGET IMPACT

This expense is included in the Fiscal Year 2025 Annual Budget for Street Aid.

DISCUSSION

The Public Works Department is seeking to purchase a new Falcon Asphalt Hot Box. This purchase will be made from Jet-Vac Equipment CO., LLC through purchasing Buy board Contract #685-22. This purchase is to replace the Hot Box that is permanently disabled.

RESOLUTION R-58-2025

APPROVING THE PURCHASE OF A FALCON ASPHALT HOT BOX FROM JET-VAC EQUIPMENT CO., LLC THROUGH BUY BOARD CONTRACT #685-22

WHEREAS, the City of Lakeland, Tennessee, (the "City") desires to purchase a Falcon Asphalt Hot Box; and,

WHEREAS, the 3 Ton Hot Box is available and ready to purchase through Buy Board Contract #685-22; and,

WHEREAS, this item is appropriated in the Fiscal Year 2025 Annual Budget for the State Street Aid Fund:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the City Manager is hereby authorized to purchase Falcon 3 Ton Asphalt Hot Box in the amount of Fifty-Four Thousand Eight Hundred Seventy-Nine Dollars ($54,879.00).

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15th day of May 2025, the public welfare requiring it.

ATTEST:

__________________________	__________________________
Josh Roman	Cheyenne Carter
Mayor	*City Recorder*

Date: 03/13/2025

Quoted To:
City of Lakeland, TN Public Works
accounting@lakelandtn.org
CC: rdiffy@lakelandtn.org
Lakeland TN 38002

Location: COOKEVILLE
Quote Number: Q00495
Expiry Date: 04/12/2025
Salesperson: KYLE ANDERSON
KYLE@JET-VAC.COM
Responsible: BRITTANY WINDHAM
brittany@jet-vac.com
Attention: Micheal Reed

We propose to furnish the equipment described herein in accord with the specification, terms, and conditions outlined.

Falcon 3 Ton Recycler - Diesel Hook Lift [3T2B-DHK]	51,379.00

12 volt batteries, Triple Wall Construction, Fully insulated, Automatic Temperature Control, VIP, One-piece seamless ceramic combustion chamber
Hydraulic loading and unloading doors
Included Options:
Dual diesel burner recycler package
Falcon Smart Control package includes:
7 day timer, fuel level gauge, hour meter, voltmeter, temperature gauge
pin on flip down shovel apron extension
Hooklift (Swaploader Model SL105)
washdown system with hose reel
Light package to include: one red/one amber strobe per side, LED night work lights
3 position tool holder mounted on shoveling apron
****
Additional Options Included in Total:
Pump for onboard hydraulics
Two additional Reese hitch receiver tubes

Additional Charges

EQP SHIPPING	3,500.00

Comments
****
QUOTE AMOUNT REFLECTS DISCOUNTED CONTRACT PRICING

AVAILABLE THROUGH PCA/BUYBOARD/NASPO PURCHASING CONTRACTS
****

Selling Price:	54,879.00
Tax:	
Net Selling Price:	54,879.00

Accepted by:

Prepared by:

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 15, 2025

Subject: **Resolution** - approving an agreement with Lindsey Champagne doing business as 901 Goats-Walkapony Goat Ranch for a Goat Yoga program.

Staff Contact: Andrew Fisher, Parks and Recreation Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve resolution R-61-2025.

BUDGET IMPACT

This program will be operated by the independent contractor, and the City will receive a percentage fee of 20% of total program registrants for each session run by the contractor.

DISCUSSION

901 Goats from Walkapony Goat Ranch has provided goat-themed events and venues for the surrounding area over the past several years. Some of the most prominent events have been goat yoga, baby goat snuggles, and even goat weddings. One of the most popular events is goat yoga. In July 2024, the Parks and Recreation Department celebrated "Parks and Rec Month" and offered multiple free sessions of goat yoga by 901 Goats. This resolution will create an opportunity to provide multiple goat yoga sessions in Lakeland for the remainder of 2025.

RESOLUTION R-61-2025

APPROVING AN AGREEMENT WITH LINDSEY CHAMPAGNE DOING BUSINESS AS 901 GOATS-WALKAPONY GOAT RANCH FOR A GOAT YOGA PROGRAM

WHEREAS, the City of Lakeland, Tennessee, (the "City") is committed to providing quality, recreational programming; and,

WHEREAS, the City desires to continue building new partnerships that assist in providing recreational opportunities; and,

WHEREAS, the City desires a goat yoga program; and,

WHEREAS, Lindsey Champagne doing business as 901 Goats-Walkapony Goat Ranch is willing and able to offer the program for the remainder of the 2025 calendar year:

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 an agreement with Lindsey Champagne dba 901 Goats-Walkapony Goat Ranch to provide a goat yoga program in the City of Lakeland.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15th day of May, 2025, the public welfare requiring it.

ATTEST:

__________________________	__________________________
Josh Roman	Cheyenne Carter
Mayor	*City Recorder*

City of Lakeland, TN
Independent Contractor Program Agreement

This agreement ("Agreement") is made this 15TH day of May, 2025 by and between the **City of Lakeland**, a Tennessee municipality having a principal place of business at 10001 Highway 70, Lakeland, Tennessee 38002 ***("City"),*** and Lindsey Champagne dba 901 Goats from Walkapony Goat Ranch, an independent having a principal place of business at 990 Clement Drive, Rossville, TN 38066 **("Program Operator").**

Program Operator will conduct a Goat Yoga Program in Lakeland, TN utilizing City and partnering facilities. The City agrees to make available certain facilities ("Facilities"), identified in **Attachment A** to this Agreement, and advertise the Program with the City's media resources.

In consideration of the mutual benefits and responsibilities set forth below, the parties agree as follows:

1. **PROGRAM.** During the term of this Agreement, Program Operator shall operate a Goat Yoga program for ages 6 and up (6+) on the following dates and times:

i. Saturday June 14 (9:30AM & 10:30AM),
ii. Saturday August 2 (3:30PM & 4:30PM),

The City agrees to make the Facilities available for operation of the Program during the times and at the locations identified in Attachment A to this Agreement. Notwithstanding anything in this Agreement to the contrary, the City reserves the right to cancel, without prior notice to the Program Operator, any practices and/or games due to unsafe conditions or when the City determines the use of the Facilities may be detrimental to the quality or maintenance of the Facilities.

2. **TERM.** This Agreement shall commence on the date of **May 15, 2025,** and shall expire on **December 31, 2025,** unless terminated sooner or extended in accordance with the provisions hereof. This Agreement may be terminated immediately by the City for the Program Operator's violation of any of the provisions or conditions contained in this Agreement, or in the event the City determines in its sole discretion that the Program Operator's use of the Facilities is or may be undesirable, offensive, unacceptable for educational and cultural uses or may cause damage to the facility's property, the facility's furnishings, or equipment located on the facility's property or injury of persons lawfully on the facility's property. Further, the City may terminate this Agreement for convenience upon 60 days written notice, in its sole discretion and with no liability to the City.

3. **FACILITIES.** The Facilities to be provided by the City under this Agreement for the purpose of operating the Program, and the times and dates on which they will be provided, are set forth in **Attachment A.** This Agreement relates solely to the Facilities and times and dates listed in **Attachment A.**

Program Operator agrees to accept the Facilities as is and to immediately notify the City in writing of the discovery of any defective or dangerous conditions found on or at the Facilities. Further, the Program Operator shall not damage in any way or cause waste to the Facilities or any contiguous or surrounding property and shall not permit the same to be done. Program Operator shall pay for any and all damage to the Facilities, including the building, grounds, equipment, furniture, and other property, caused by, or related to its use of the Facilities. Program Operator shall, at its sole expense, repair or replace any damage to the building, grounds, equipment, furniture, or other property, upon demand by the City. If the City is required to repair or replace any part of the grounds, building, equipment, or furniture, the costs associated therewith shall be reimbursed to the City by the Program Operator.

4. **EQUIPMENT.** The Program Operator will provide all necessary equipment to operate the program. If the City finds it necessary, it can provide equipment as needed. However, such City-provided equipment shall remain the sole property of the City and shall become part of the Facility for the purposes of this Agreement.

5. **ADVERTISEMENT OF PROGRAM.** The City agrees to advertise the Goat Yoga Program by placing information about the program on the City of Lakeland's websites and media outlets. Program Operator shall not represent that the City of Lakeland is operating or supervising the Program in any way.

6. **REGISTRATION AND FEES.** All Registration fees for the Program will be collected by the Program Operator.

   Upon the completion of the program, or in the case of a program which runs longer than 30 days, the first day of the month following the first day of the program, the Program Operator shall prepare and provide a list of registrants, along with an accounting of the fees generated by the Program to the City. At the same time, the Program Operator shall pay the City a fee equal to twenty percent (**20%**) of total program registration fees.

   In the event the Program Operator elects to charge additional fees (e.g., yoga matt fees, etc.), any additional fees shall be charged directly to the registrants at the Program Operator's cost.

7. **COMPLIANCE WITH POLICIES, RULES, AND LAWS.** Program Operator agrees to operate the Program and to use and occupy the Facilities and Equipment in compliance with all applicable City policies, ordinances, regulations and procedures, and all other local, state, and federal regulations and laws.

8. **SUPERVISION AND TRAINING.** Program Operator shall be solely responsible for the conduct of all persons using the Facilities or while on City property at Program Operator's program or by express or implied invitation and shall protect and indemnify the City from all claims arising out of or related to the Program Operator's use of the Facilities.

   Program Operator shall be responsible for supervising its officers, agents, employees, guests, patrons, volunteers, and invitees while anywhere on City Property or the Facilities and shall provide qualified, professionally trained, and responsible adult supervisors to ensure compliance with all rules, regulations, and procedures. Program Operator is responsible for providing all necessary and appropriate safety instruction to all its employees and volunteers and to all participants and attendees at the Program. The City reserves the right to eject anyone whose conduct is unlawful or is interfering with the reasonable enjoyment or participation of others using the Facilities.

9. **INDEMNIFICATION, HOLD HARMLESS, AND INSURANCE.** Program Operator shall indemnify, defend, and save harmless the City, its officers, elected officials, agents, and employees from all loss, cost, and expense, including costs of defense and attorneys' fees, relating to or arising out of any liability, loss, expense, or claim, whether sounding in tort, contract, or otherwise, by reason of the use or occupancy of the Facilities under this Agreement (whether such use is authorized or not) or by reason of any act or omission of Program Operator or any of its officers, agents, employees, volunteers, guests, participants, attendees, patrons, or invitees.

   Program Operator is responsible for any and all damage to the Facilities or property of the City, or loss or theft of such property, done or caused by Program Operator or any of its officers, agents, employees, volunteers, guests, participants, attendees, patrons, or invitees.

The City assumes no responsibility whatsoever for any property placed in the Facilities by the Program Operator, its employees, volunteers, agents, guests, attendees, patrons, or invitees.

The City is hereby expressly released and discharged from all liabilities for any loss, injury or damage to persons or property that may be sustained by reason of the use of the Facilities under this Agreement.

Program Operator agrees to purchase, at Program Operator's own expense, a comprehensive general liability insurance policy, including public liability and property damage, written by a company licensed to do business in Tennessee and acceptable to the City, covering Bodily Injury and Property Damage for an amount not less than $1,000,000.00 Combined Single Limits. This insurance shall include coverage for legal liability to participants and coverage for sexual abuse and molestation. The City shall be named as an additional insured in any insurance policy required by this Agreement. Program Operator agrees that the insurance purchased shall be primary coverage and will contain no terms allowing the insurer to be subrogated to the rights of any injured or damaged person or entity. A certificate evidencing the insurance as required under this Agreement shall be delivered to the City before the subject Goat Yoga Program begins.

10. **RELATIONSHIP OF PARTIES.** Nothing in this Agreement shall be construed to place the parties in the relationship of partners, employee/employer, joint ventures, agents, or otherwise. Program Operator shall have no power to obligate or bind the City in any manner whatsoever, and the City does not in any way represent itself as a guarantor of the quality of any product or service produced or provided by Program Operator.

By their execution below, the parties have agreed to all the terms and conditions of this agreement.

City of Lakeland	**Program Operator**
By: ______________________________	**By:** ______________________________
Title: ____________________________	**Title:** ____________________________
Date: ____________________________	**Date:** ____________________________

Attachment A: Program Information

Program Operator:	**Lindsey Champagne dba 901 Goats – Walkapony Goat Ranch**
Name of Program:	**Goat Yoga**
Address:	990 Clement Drive, Rossville, TN 38066
Phone Number:	901-487-3006
Website:	www.901goats.com

A. Program Description

Program Operator will run a Goat Yoga program for residents ages six and up:

B. Program Dates, Times, and Locations

Program Sessions:

Saturday June 14 (9:30AM & 10:30AM)
Saturday August 2 (3:30PM & 4:30PM)

International Harvester Managerial Park
4523 Canada Road, Lakeland, TN 38002

Weather related or field playability closures will be made as early as possible to provide adequate notice to program participants. These closures may be made by the City or the Program Operator.

C. Program Registration and Additional Fees

Program Operator assumes the responsibility for all registration and fee collection.
Registration fee for the program will be:

$25.00 per registrant

In the event of session cancellation, Program Operator will make a good faith effort to reschedule participants for a rescheduled session.

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 15, 2025

Subject: **Resolution** - approving an agreement with the YMCA of Memphis & the Mid-South for a Lakeland Summer Camp.

Staff Contact: Andrew Fisher, Parks and Recreation Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve resolution R-62-2025.

BUDGET IMPACT

There is no budgetary impact related to this item.

DISCUSSION

The YMCA of Memphis & the Mid-South would like to partner with the City of Lakeland to host a Lakeland Summer Camp at the IH Clubhouse. The program will run from May 20 - August 2, 2025. At YMCA Summer Camp, kids have the opportunity to explore nature, find new talents, try new activities, gain independence, and make lasting friendships and memories. And, of course, it's fun! Each week during the summer, we will hold a different theme for campers to have fun activities surrounding arts and crafts, science, sports, water safety & swimming, nature, and more; focusing on what it means to grow and learn as a person.

RESOLUTION R-62-2025

APPROVING AN AGREEMENT WITH THE YMCA OF MEMPHIS & THE MID-SOUTH FOR A LAKELAND SUMMER CAMP

WHEREAS, the City of Lakeland, Tennessee, (the "City") desires to host a Lakeland Summer Camp; and,

WHEREAS, the YMCA of Memphis & the Mid-South operated a Lakeland Summer Camp at a City of Lakeland facility in 2024; and,

WHEREAS, the YMCA of Memphis & the Mid-South is willing and able to operate a Lakeland Summer Camp at a City of Lakeland facility again in 2025:

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 an agreement with the YMCA of Memphis & the Mid-South to host a Lakeland Summer Camp.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15TH day of May 2025, the public welfare requiring it.

ATTEST:

______________________________ ______________________________

Josh Roman
Mayor

Cheyenne Carter
City Recorder

SUMMER CAMP LICENSE AGREEMENT

This License Agreement is made as of this _________ (the "Effective Date"), by and between of International Harvester Clubhouse - City of Lakeland of Lakeland, TN (hereinafter "Grantor"), having an address of 4523 Canada Rd, Lakeland, TN 38002 (the "Facility") and YMCA OF MEMPHIS & THE MID-SOUTH (hereinafter "Licensee"), having an address 7171 Goodlett Farms Parkway, Cordova, TN 38016.

WHEREAS, Licensee has requested, and Grantor has agreed to grant, a license for the use of a portion of the Facility to Licensee, subject to the terms and conditions hereinbelow.

Grantor and Licensee agree as follows:

1. **Grant of License**. Subject to all of the terms and conditions of this License Agreement, Grantor grants to Licensee a temporary, non-exclusive, revocable and non-assignable license (the "License") to use the portion of the Facility known as International Harvester Clubhouse - City of Lakeland and if necessary, as further described on Exhibit "A" annexed hereto (the "License Area") for purposes of operating a youth-serving program, more particularly, a Summer Camp, to increase community access to quality school-age childcare and related programs and for no other purpose or use, with access to the License Area through the Facility.

2. **License Area**. Licensee acknowledges that it has inspected the License Area and that the License Area shall be in its "as is" condition existing on the Commencement Date (as defined below). Grantor has no obligation to perform any work, supply any materials or provide any equipment for Licensee's use in connection with the program; neither shall Grantor incur any expense or make any alterations or improvements to prepare the License Area for License. Grantor will provide HVAC to the License Area for the program.

3. **Program**. Licensee will provide a program at the License Area during the hours from 6:30 am to 6:00 pm, Monday through Friday. YMCA has permission to enter International Harvester Clubhouse - City of Lakeland no earlier than 6:00am in order to get set up, unless arranged with the location in advance. International Harvester Clubhouse - City of Lakeland will provide the YMCA with keys and necessary alarm codes to open and close the building. Use of the License Area outside the aforesaid times must be approved by Grantor. Licensee will be operating a program providing Summer Camp activities and childcare. Licensee will provide all general program supplies, and Licensee shall operate the program in compliance with all local, state and federal laws, statutes, rules and regulations.

4. **Use of License Area**. The License Area shall be accessed by Licensee and the participants through the ENTRANCE DESCRIPTION at GRANTOR NAME. Restrooms for use by Licensee and the participants in the program will be limited to those restrooms inside the License Area. Specific outside recreational area and kitchen / refrigeration areas shall be designated for use by the Licensee for the program with specified access from the License Area to the recreational area and the times to be agreed upon between the parties. Prior to the

Commencement Date, Grantor and Licensee shall agree on what furniture, personal property and/or equipment, if any, located in the License Area will be available for use by the Licensee for the program. Licensee will repair or replace any and all furniture, personal property and/or equipment damaged due to the operation of the program in the License Area.

5. **Enrollment and Staffing**. Licensee will enroll children through its software program and maintain the records of all children who participate in the program. All staff working at the License Area for Licensee will have background checks completed and have completed Child Abuse Prevention training and meet all Licensee's staffing standards. Grantor will provide no staff for the program operated by the License without express approval by Grantor; provided however, Grantor shall designate and identify to Licensee a staff person or staff persons on location who shall be Grantor's contact person for Licensee in connection with the use of the License Area and who shall monitor the activity within the License Area on behalf of Grantor.

6. **Term**. Subject to meeting all the requirements and conditions of the Grantor, the License shall commence on or about May 27, 2025 (the "Commencement Date") and shall expire and come to an end on August 1, 2025, unless sooner terminated in accordance with this License Agreement (such date, the "Expiration Date"). The term of this License Agreement may be extended upon mutual agreement of Grantor and Licensee.

7. **Service Charges**. Upon written mutual agreement on cost, Licensee shall pay or reimburse Grantor for: (a) extra cleaning and (b) any maintenance, repair or other service for which a separate charge is imposed by Grantor. Licensee shall reimburse Grantor for other costs incurred by Grantor and attributable to the program's operation, as mutually agreed between Grantor and Licensee. All charges payable pursuant to this Section (the "Service Charges") shall be paid on a net-30 basis of written demand therefore.

8. **Maintenance; Rules and Regulations**. Licensee shall maintain the License Area (or the area of the Facility used to access the License Area), including all designated program areas, in a clean, safe, and well-kept condition. Licensee is responsible for ensuring the cleanliness of these areas and shall arrange for any necessary cleaning services to meet the reasonable satisfaction of the Grantor. The cleanliness standards maintained by the Licensee shall be no less than those upheld by the Grantor for the Facility. To support ongoing maintenance, Licensee will conduct a routine walkthrough each Friday during the final 15 minutes of programming to assess cleanliness and ensure proper upkeep of the designated camp space. Additionally, Licensee shall provide its own cleaning supplies and paper products for program use. Licensee must adhere to all rules and regulations set forth by the Grantor, as well as comply with all applicable laws, ordinances, and governmental codes.

9. **Insurance**. Licensee shall, at its sole cost and expense, maintain during the term of this License Agreement (and renewal thereof, if any) the following insurance*:* commercial general liability insurance on an occurrence basis, provide "first dollar" coverage and be primary to all insurance applicable to the License Area by an insurance company licensed and authorized to do business in the State of Tennessee with an A.M. Best's Financial Strength Rating of at least "A-, X" or better, which shall include contractual liability coverage and independent contractors coverage, in an amount of at least $2,000,000 General Aggregate limit; $1,000,000

per Occurrence limit; $1,000,000 Personal Injury limit; $1,000,000 for damage due to Casualty, including, but not limited to, Fire Damage; $5,000 Medical Payments limit and workers compensation insurance as required by law. The policy shall also provide sexual abuse coverage with a limit of not less than $1,000,000.00. If the policy covers more than one location, the general aggregate coverage should apply per location in the amounts required herein. Licensee hereby releases and waives all right of recovery which it might otherwise have against Grantor, other licensees or affiliated entities of Grantor, and their respective agents and employees by reason of any loss or damage resulting from any recovery, claim, action or cause of action against Grantor for damage or injury no matter how caused. Licensee shall submit to Grantor a copy of each such policy evidencing that all the above criteria have been met. Licensee shall name Grantor, and Grantor's lender (to be identified by Grantor), and any other parties reasonably designated by Grantor, as additional insureds. Each such insurance policy shall not be cancelable or subject to reduction or modification of coverage or limits without written notice to Grantor received at least thirty (30) days prior to the date of such cancellation or reduction.

10. **Indemnification**. Except to the extent caused by the negligence of the party to be indemnified, Licensee shall indemnify, defend with counsel acceptable to Grantor, and hold harmless Grantor and Grantor's principals, members, officers, employees, directors, agents, mortgagees, and all of their successors and assigns, from and against all legal actions, liabilities, obligations, causes of action, damages, penalties, claims, costs, charges and expenses, including reasonable attorneys' fees and disbursements, which may arise in any manner out of Licensee's use or operation of the License Area or this License Agreement, and/or in connection with loss of life, bodily or personal injury or property damage (including damage to the License Area) arising from or out of all acts, failures, omissions or negligence of Licensee, or Licensee's agents, invitees, employees or contractors. Licensee shall further indemnify Grantor from any claim, expenses or liability arising out of the non-compliance with any local, state and federal laws, statutes, rules and regulations.

11. **Release and Waiver**. As part of the program, Licensee shall have the parents or guardians of each child participating in the program sign a Release and Waiver, releasing not only the Licensee, but also the Grantor, from all personal injuries that may be sustained by their children participating in the program or other liability arising from or connected with the operation of the program and further waive any and all claims and causes of actions against Licensee and Grantor that may arise as a result of their children participating in the program.

12. **Termination of License Agreement**.

A. **Without Cause**. Grantor or Licensee may terminate this License Agreement, on not less than thirty (30) days prior written notice to the other party, for any or no reason. On the date specified in the notice as the termination date (which date shall be deemed to be the Expiration Date), the License shall be deemed revoked, Licensee shall quit all use and occupancy of the License Area, and Licensee shall no longer have access to the License Area.

B. **For-Cause**. Grantor may terminate this License Agreement if Licensee has defaulted under or breached any provision of this License Agreement, by giving not less than seventy-two (72) hours' prior written notice to Licensee. On the expiration date of the seventy-two hour notice period provided in the preceding sentence (which date shall be deemed to be the Expiration Date): the License shall be deemed to be revoked, Licensee shall quit all use and occupancy of the License Area, and Licensee shall no longer have access to the License Area.

13. **Waiver of Responsibility.** Neither Grantor nor its principals, members, officers, employees, directors, agents, mortgagees, nor any of their successors and assigns, shall be liable for, and Licensee waives, all claims for loss or damage, economic or otherwise, to Licensee's business or damage to person or property, sustained by Licensee or any person claiming by, through or under Licensee, resulting from any accident, loss of service or occurrence in, on or about the Facility. To the maximum extent permitted by law, Licensee agrees to use the License Area, and to use such other portions of the Facility as it may be entitled to use, at Licensee's own risk.

14. **Inspections and Repairs.** Licensee acknowledges that Grantor and/or Grantor's agents, representatives, contractors and/or employees have the right to inspect the License Area at any time and to perform any repairs, alterations, replacements, improvements and/or maintenance therein.

15. **Alterations.** Licensee shall make no decoration, alteration, addition or improvement ("Alteration") in the License Area, without the prior written consent of Grantor.

16. **Assignment or Sublicensing.** Licensee may not do any of the following: (a) assign its interest in this License Agreement, (b) sublicense all or any portion of the License Area, or (c) permit any other person or business to use all or any portion of the License Area. Any change in ownership or control of Licensee shall be deemed to be a prohibited assignment by Licensee of its interest in this License Agreement.

17. License. Licensee understands and agrees that this License Agreement, and the License granted hereunder, is not a lease, it does not establish a landlord-tenant relationship between the parties.

18. **Limitation of Liability**. Notwithstanding anything to the contrary contained in this License Agreement, Grantor's liability hereunder is expressly limited to the sum of all Service Charges actually received by Grantor pursuant to this License Agreement.

19. **Counterparts**. This License Agreement may be executed in counterparts each of which shall be deemed an original and all counterparts together shall constitute the same instrument.

20. **Entire Agreement; Modification**. This Agreement constitutes the complete agreement between the parties and supersedes any prior oral or written agreements between the parties regarding the Property and the subject matter thereof. There are no verbal agreements that change this Agreement and no waiver or amendment of any of its terms shall be effective unless in writing executed by the parties.

21. **Pdf Signatures and Electronic Means**. For purposes of this License Agreement, any signature transmitted by email (in pdf format) or other electronic means shall be considered to have the same legal and binding effect as any original signature.

[SIGNATURE PAGE IMMEDIATELY FOLLOWS]

The duly authorized signatory of the respective parties has executed this License Agreement as of the date above written.

GRANTOR:	LICENSEE:
International Harvester Clubhouse - City of Lakeland	YMCA OF MEMPHIS & THE MID-SOUTH
By:______________________	By:__________________________
Name: Title:	Name: Title:

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 15, 2025

Subject: **Resolution** - approving an agreement with Pyro Shows Inc. to provide a fireworks display for the City of Lakeland 2025 Freedom Festival.

Staff Contact: Andrew Fisher, Parks and Recreation Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve resolution R-63-2025.

BUDGET IMPACT

Funds for this resolution will be allocated in the Fiscal Year 2026 budget and will be recorded as a deposit until July.

DISCUSSION

Pyro Shows Inc. has a 50-year history of providing firework displays and special effects entertainment throughout the United States. With a location in Tennessee, they provide firework shows for Memphis, Germantown, Collierville, Bartlett, and several other municipalities in the Lakeland area. This resolution will provide the City of Lakeland with its first public firework display.

RESOLUTION R-63-2025

APPROVING AN AGREEMENT WITH PYRO SHOWS INC. TO PROVIDE A FIREWORKS DISPLAY FOR THE CITY OF LAKELAND 2025 FREEDOM FESTIVAL

WHEREAS, the City of Lakeland, Tennessee, (the "City") desires to host a Fourth of July special event; and,

WHEREAS, the City desires to have a 20-minute fireworks display; and,

WHEREAS, Pyro Shows Inc. is willing and able to offer the fireworks display for the City of Lakeland 2025 Freedom Festival:

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 an agreement with Pyro Shows Inc. to provide a fireworks display for the City of Lakeland 2025 Freedom Festival in the amount of Thirty-Five Thousand Dollars ($35,000).

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15TH day of May, 2025, the public welfare requiring it.

ATTEST:

____
Josh Roman
Mayor

____
Cheyenne Carter
City Recorder

PYRO SHOWS, INC.
Contract Agreement

This Agreement made on **May 13, 2025,** by and between **PYRO SHOWS, Inc., a Tennessee Corporation, whose address is 115 N. 1st Street, LaFollette, Tennessee, 37766, with a mailing address at P.O. Box 1776, LaFollette, TN 37766** and hereinafter referred to as **"PYRO SHOWS"** and **City of Lakeland, TN** with its principal place of business located at **10001 US 70, Lakeland, TN 38002** hereinafter referred to as "Customer".

In consideration of the mutual promises and undertakings set forth herein, receipt of said consideration being acknowledged, the parties hereby agree as follows:

I. **FIREWORKS DISPLAY:** PYRO SHOWS agrees to furnish to Customer a fireworks display, hereinafter referred to as "Show", pursuant to the project/sales order # **25 TN 07-05-Custom-24995-000185** dated **May 13, 2025.** The Show(s) will be given on **July 5, 2025.** Rain date/postponement date: **No Rain Date Selected**

II. **TARIFF PROVISION:** Because our pyrotechnics are products which are primarily imported into the U.S., PYRO SHOWS is legally responsible for payment of any applicable tariffs (a border tax imposed on the buyer) for pyrotechnics. From the date of execution of the contract herein, in the event of additional cost due to increased price of product as imposed by manufacturer and/or tariffs levied for imported products. Available options are as follows: Customer may opt to increase their budget to absorb tariff - OR - Customer may maintain the current budget of their show with a corresponding reduction in the amount of product included in their show. Should Customer elect to defer, modify, or cancel Show, Customer shall notify PYRO SHOWS no less than ninety (90) days prior to Show date to cancel or reduce the size of show**.**

III. **CANCELLATION:** PYRO SHOWS shall determine what weather conditions prohibit PYRO SHOWS from proceeding with the Show; in which case, PYRO SHOWS agrees to present the Show on the following day or previously agreed upon postponement date. In addition to contracted Show cost, Customer shall remit the actual additional expenses PYRO SHOWS shall incur in presenting the show on subsequent occasion to include labor, lodging, per diem, etc.; in no event shall these additional expenses be less than ten percent (10%) of the contracted price of the Show. In the event the Show must be RESCHEDULED to a mutually agreed upon date other that the previously agreed upon rain date, in addition to contracted Show cost, Customer shall remit the actual additional expenses PYRO SHOWS shall incur in presenting the Show on subsequent occasion to include labor, lodging, per diem etc.; in no event shall these expenses be less than thirty percent (30%) of the contracted price of the Show. Should Customer elect to CANCEL the Show for any reason, Customer must provide PYRO SHOWS with thirty (30) days' written notice by certified mail, return receipt, to PYRO SHOWS' address as set forth above. Customer agrees that PYRO SHOWS shall incur substantial expense in preparation for the Show and, accordingly, agrees to pay PYRO SHOWS fifty (50%) of the total contract price for the show as liquidated damages for cancellation due to the fault of the Customer.

IV. **SECURITY AREA:** Customer agrees to furnish sufficient space for PYRO SHOWS to properly conduct the Show as determined by NFPA 1123-2014 (hereinafter "Security Area"). Customer agrees to provide adequate security protection to preclude persons unauthorized by PYRO SHOWS from entering the Security Area. For the purposes of the Agreement, "Unauthorized Persons" shall mean anyone other than the employee(s) of PYRO SHOWS or persons specifically designated in writing by the sponsor or the Authority Having Jurisdiction (AHJ), and submitted and approved, to PYRO SHOWS prior to the event. Any expenses for security or stand-by fire protection shall be the responsibility of the Customer.

V. **SITE CLEANUP:** PYRO SHOWS shall be responsible for basic cleanup of the launch area to include policing of the fallout zone for any unexploded ordnance and removal of all large paper debris, wood, wire, foil, racks, mortars and firing equipment used in the setup for the show. Customer shall be responsible for cleanup of debris located in and around the fallout zone.

VI. **INDEMNIFICATION AND HOLD HARMLESS:** Customer agrees to hold PYRO SHOWS harmless from any damages caused to Customer which result as a consequence of unauthorized persons entering the Security Area. Furthermore, Customer agrees to defend and indemnify PYRO SHOWS from any and all claims brought against PYRO SHOWS for damages caused wholly or in part by Unauthorized Person who have entered the Security Area.

VII. **AMENDMENT & ASSIGNMENT:** This agreement is deemed personal and confidential to Customer, his heirs, executors and administrators only, and may not be sold, assigned, amended, or transferred without the prior written consent of PYRO SHOWS.

VIII. **COMPLIANCE WITH THE LAWS AND REGULATIONS:** Promptly upon the execution of this Agreement, Customer shall apply for the approval hereof to any agency, officer or authority of any government if such approval is required by any applicable law, ordinance, code or regulation. Customer agrees to indemnify and hold harmless PYRO SHOWS from all claims, suits, causes of action, demands, penalties, losses or damages which may arise or accrue because of the failure or neglect of Customer to obtain the necessary approval(s). This Agreement is made expressly subject to, and Customer expressly agrees to comply with and abide by all applicable laws, ordinances, codes and regulations insofar as the same may be applicable to the terms and conditions of this Agreement, including all rules and regulations now existing or that may be promulgated under and in accordance with any such law or laws.

IX. **PERMITS AND LICENSES:** PYRO SHOWS shall process the necessary permits and licenses to enable PYRO SHOWS to perform fully hereunder unless otherwise forbidden by any other applicable statute, rule or otherwise. It is hereby stipulated that this Agreement is to be construed and governed by the laws of the State of Tennessee, and any suit involving this contract shall be brought in the Courts of Campbell County in the State of Tennessee. The Customer hereby submits itself to the jurisdiction of said Courts and waives any rights to initiate proceedings against PYRO SHOWS in any other courts or jurisdictions. For Shows that include licensed music accompaniment, Customer agrees to verify with their organization, venue, sponsor, and/or municipality, the permission to simulcast music and agrees to pay any and all fees associated with the broadcast of said music in the public environment of the Show.

X. **LATE PAYMENT:** PYRO SHOWS shall charge, and Customer agrees to pay, one- and one-half percent (1 1/2%) per month late payment fee for each month until PYRO SHOWS is paid the amount set forth in Paragraph XIV herein. The stated late payment fee shall begin to run from the applicable date(s) established in Section XIV, unless this provision is prohibited by law.

XI. **ADVERTISEMENT AND PROMOTIONS:** Customer agrees that when promoting fireworks performed by PYRO SHOWS, Customer will name PYRO SHOWS as the fireworks provider in promotional advertising media. Customer agrees to allow PYRO SHOWS to use Customer's name as Customer.

XII. **COMPLAINTS:** In the event that Customer has a complaint concerning the Show, or any material or product used in or pursuant to the Show, or of the conduct of the Show by PYRO SHOWS, or any act or omission of PYRO SHOWS or its agents, either directly or indirectly, without limitation, Customer shall make complaint known to PYRO SHOWS in writing by certified mail to PYRO SHOWS' address as set forth above, within ten (10) days after the date of the Show. In the event that Customer fails to register any complaint in the time and in the manner specified, Customer agrees that it shall not claim such complaint as cause for an offset or withhold any payment due to PYRO SHOWS hereunder on account of or because of such complaint or any matter arising from, relating to or a consequence of the complaint. Furthermore, Customer agrees that should PYRO SHOWS have to collect any amount due PYRO SHOWS hereunder which Customer claims as an offset or which is withheld by Customer on account of, or because of, a complaint not registered with PYRO SHOWS in the time and in the manner specified herein, by law or through an Attorney-at-Law, PYRO SHOWS shall be entitled to collect attorneys' fees in the amount of 15% of the amount owing PYRO SHOWS or the maximum amount allowed by law, whichever is greater, along with all cost of collection.

XIII. **INSURANCE:** PYRO SHOWS will provide General Liability Insurance and Automobile Liability in the amount of $10,000,000.00, combined single limit, covering its activities and services in connection with the show described in this contract. PYRO SHOWS also agrees to include Customer as an Additional Insured under the terms of this coverage. PYRO SHOWS will provide a Certificate of Insurance. All entities listed on the certificate will be deemed Additional Insured per this contract.

XIV. **PAYMENT TERMS: City of Lakeland, TN** shall pay PYRO SHOWS **$ 35,000.00** plus applicable taxes in the amount of **$ 0.00** for a grand total of **$ 35,000.00** according to the terms and conditions set forth for presenting the Show. Customer shall submit a **50%** deposit **($ 17,500.00)** upon return of the signed contract by **June 12, 2025.** Balance will be due in the PYRO SHOWS office upon Customer's receipt of invoice.

XV. **TAXES:** Customer shall be responsible for all applicable sales taxes.

IMPORTANT: Checks must be made payable to **PYRO SHOWS, INC.** and mailed to P.O. Box 1776, LaFollette, TN 37766.

All the terms and conditions set forth in any addendum attached to this Agreement are made part of this Agreement and incorporated by reference herein.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals the day and year first above written.

PYRO SHOWS, INC.

BY: ______________________________ **DATE:** ______________

Lansden E. Hill Jr., President and CEO -OR- Michael E. Walden, Vice President

CUSTOMER

BY: ______________ ______________ ______________ **DATE:** ______________

Signature **Printed Name** **Title**

WARRANTY EXCLUSIONS

EXCEPT AS SPECIFICALLY PROVIDED HEREIN, THERE ARE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.

No representation of affirmation of fact including but not limited to statement regarding capacity, suitability for use, or performance of equipment or products shall be, or be deemed to be, a warranty by PYRO SHOWS for any purpose, nor give rise to any liability or obligation of PYRO SHOWS whatsoever.

IN NO EVENT SHALL PYRO SHOWS BE LIABLE FOR ANY LOSS OF PROFITS OR OTHER ECONOMIC LOSS, INDIRECT, SPECIAL, CONSEQUENTIAL, OR OTHER SIMILAR DAMAGES ARISING OUT OF ANY CLAIMED BREACH OF OBLIGATIONS HEREUNDER.

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 15, 2025

Subject: **Resolution** - approving a temporary construction easement through Windward Slopes Park for the limited purpose of allowing the removal of the in ground pool located at 9799 Windward Slopes Drive.

Staff Contact: Will Patterson, City Attorney

STAFF RECOMMENDATION

City Staff presents to the Board of Commissioners resolution R-64-2025.

BUDGET IMPACT

There is no budgetary impact related to this item.

DISCUSSION

A citizen residing at 9799 Windwards Slopes Drive contacted City Staff regarding a temporary construction easement to allow construction access from Windwards Slopes park entrance located on Windward Slopes drive.

RESOLUTION R-64-2025

APPROVING A TEMPORARY CONSTRUCTION EASEMENT THROUGH WINDWARD SLOPES PARK FOR THE LIMITED PURPOSE OF ALLOWING THE REMOVAL OF THE INGROUND POOL LOCATED AT 9799 WINDWARD SLOPES DRIVE

WHEREAS, the City of Lakeland, Tennessee (the "City"), a Tennessee municipal corporation, and the Board of Commissioners of the City of Lakeland, Tennessee (the "Board"), recognize the importance to uphold the City's aesthetics and value the City's appearance as a whole; and

WHEREAS, a Citizen of the City has expressed that his backyard pool is leaking and is seeking to remove the pool to fill it in with dirt before it affects the surrounding properties; and

WHEREAS, the Citizen is seeking a Temporary Construction Easement solely for the purpose of allowing the contractor to access the Citizen's backyard by traveling on an agreed upon path across Windward Slopes Park; and

WHEREAS, the Board desires to authorize the City Attorney to draft a Temporary Construction Easement for the limited purpose of allowing a contractor to travel on the agreed upon path across Windward Slopes Park as to be determined by the City Engineer; and

WHEREAS, the Board desires to authorize the City Manager, City Engineer, Director of Planning, and the City Attorney to execute all necessary documents to allow temporary access through the park:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the City Attorney is authorized to draft a Temporary Construction Easement and other necessary documents to provide the access referenced herein.

BE IT FURTHER RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the City Manager, City Engineer, Director of Planning, and the City Attorney are hereby authorized to execute a Temporary Construction Easement and any other documents necessary to protect the City's interests.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 15TH day of May, 2025, the public welfare requiring it.

ATTEST:

________________________	________________________
Josh Roman	Cheyenne Carter
Mayor	*City Recorder*

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 15, 2025

Subject: **Discussion and Possible Action** - regarding the annual performance evaluation process. *Sponsored by Mayor Roman*

Staff Contact:

STAFF RECOMMENDATION

BUDGET IMPACT

DISCUSSION