CITY OF LAKELAND TENNESSEE

Board of Commissioners
Regular Meeting Agenda
Thursday, May 13, 2021, 5:30 PM
City Hall, Lakeland, Tennessee 38002

I. CALL TO ORDER BY MAYOR:

II. INVOCATION:

III. PLEDGE:

IV. ROLL CALL BY RECORDER:

V. PUBLIC HEARING:

VI. TREASURER'S REPORT:

1. **Treasurer's Report** - FYTD April 2021

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

- Sheriff's Report
- City Manager's Report
- Commissioners' Report

VIII. PUBLIC COMMENTS:

IX. SEWERAGE COMMISSION BUSINESS:

X. CONSENT AGENDA:

1. Approval of Meeting Minutes from Previous Meetings:
   a. Regular Meeting Minutes - April 08, 2021

2. **Ordinance - First Reading** - amending the fiscal year 2020-2021 budget, passed by Ordinance 20-285, as amended by Ordinances 20-286 and 21-288. *Sponsored by Michael Walker*

3. **Resolution** - authorizing the Mayor to sign the 2021 Calculation Form for Certified Tax Rate for submission to the Tennessee State Board of Equalization. *Sponsored by Michael Walker*

4. **<u>Resolution</u>** - appointing the City Engineer to represent the City of Lakeland on the Shelby County Municipal Solid Waste Regional Board. *Sponsored by Emily Harrell*

5. **<u>Resolution</u> -** authorizing an Encroachment Agreement with Texas Gas Transmission, LLC for the Clear Creek Sewer Interceptor Project. *Sponsored by Emily Harrell*

6. **<u>Resolution</u> -** approving an Interlocal Agreement for Hub & Spoke with West TN Regional Recycling Hub. *Sponsored by Emily Harrell*

7. **<u>Resolution</u>** - approving the purchase of a stationary compactor and receiver boxes. *Sponsored by Emily Harrell*

8. **<u>Resolution</u>** - approving the purchase of a F-750 Diesel Regular Cab Heavy Duty Truck with Swaploader Body and Falcon 3-Ton Slip-in Asphalt Hot Box from Stringfellow, Inc. *Sponsored Emily Harrell*

XI. REGULAR AGENDA:

1. **<u>Ordinance - First Reading</u>** - adopting the annual budget and tax rate for the fiscal year beginning July 1, 2021 and ending June 30, 2022. *Sponsored by Michael Walker*

2. **<u>Resolution</u>** - approving Change Order #1 with Barge Design Solutions for the Fiscal Year 2018 LPRF Project - Lakeland Athletic Complex & Recreation Park. *Sponsored by Patrick O'Mara*

3. **<u>Resolution</u>** - to approve the addition of a full-time staff planner position in the FY 2022 budget. *Sponsored by Commissioner Atkinson*

4. **<u>Resolution</u>** - approving an amendment to the 2021 Meeting Calendar. *Sponsored by Mayor Cunningham*

5. Discussion and possible action on the Oakwood trail on City property. *Sponsored by Commissioner Wright*

XII. ANNOUNCEMENTS:

XIII. ADJOURNMENT:

City Of
LAKELAND
TENNESSEE

Treasurer's Report

April 2021

BOARD SUMMARY

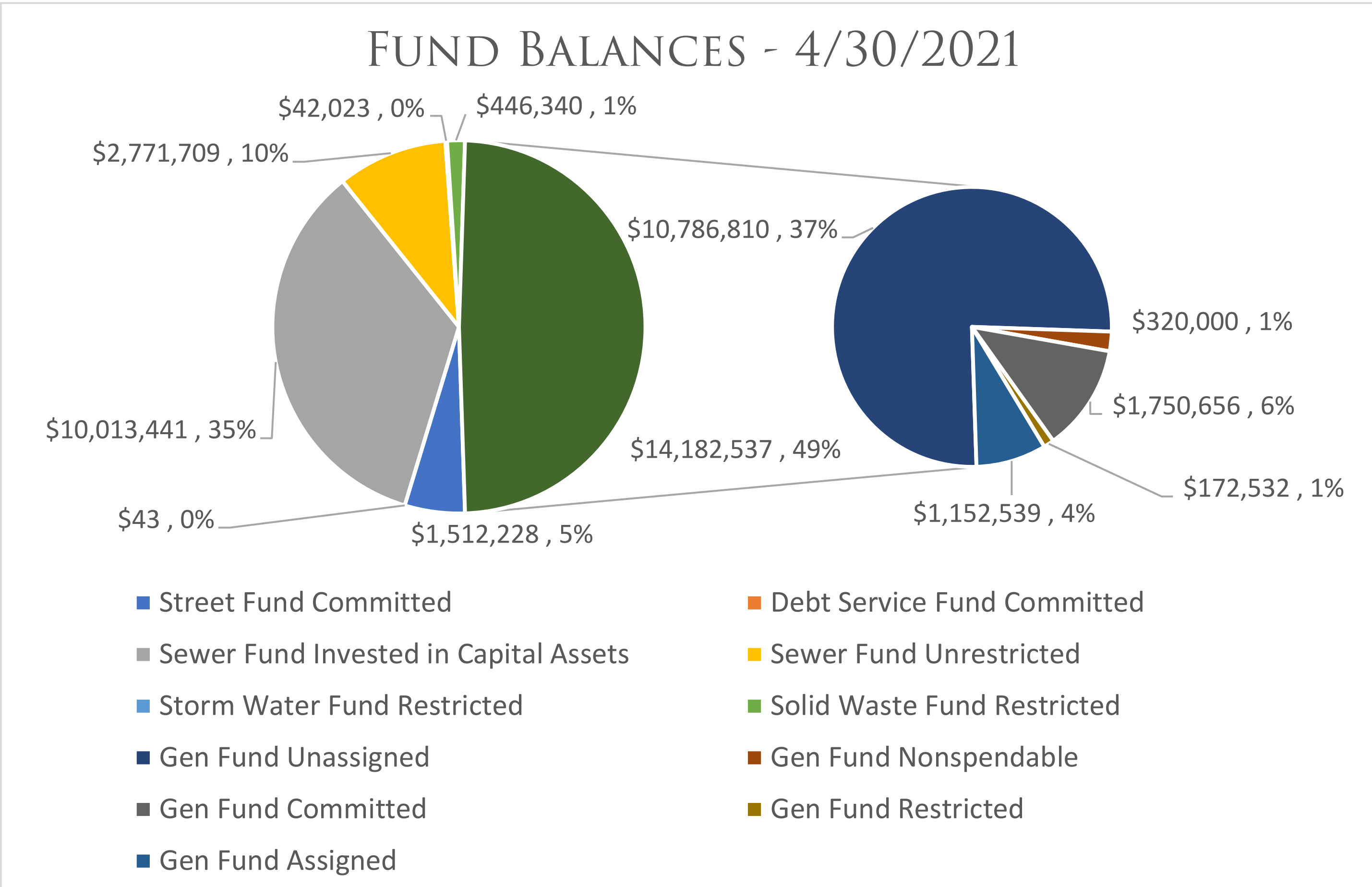
The following Board Summary is provided to assist in the review of the detailed monthly Treasurer's Report on the following pages, provided by fund. The Treasurer's Report provides monthly fiscal-year-to-date operating results for the General Fund, the State Street Aid Fund, the Debt Service Fund, the Sewer Fund, the Storm Water Fund, and the Solid Waste Fund. This report ***excludes*** the funds of Lakeland School System ("LSS"), either individually or in the aggregate.

Short Take:

- Fund Balance increased only marginally due to prior receipt of much of the PPT revenues
- Fund Balance will decline as capital projects and debt repayments occur in final months of the fiscal year
- Other items of note:
    - Reduction of the "excess" unassigned fund balance in April 2021 compared to April 2020 is due to transfer of cash to State Street Aid Fund in anticipation of paving expenditures
    - General Fund revenues "Licenses and Permits" has performed better than anticipated in the budget, helping to offset some of the other budgetary amendments
    - Grant revenues move in conjunction with capital outlays; therefore, YTD compared to Target should be viewed in conjunction with General Fund total expenditures YTD compared to Target
    - Both Street Fund and Storm Water Fund expenditures related to "target" will "catch up" with capital projects and paving in the ensuing months
    - Budgeted pre-payment of the 2008 note payable of $2.738 million will occur in May 2021

Fund Balance and Net Position

Across all funds (of the City), fund balance (and net position) increased during March from $28,863,401 to $28,968,321 - or by $105K; year-to-date increase in fund balance is $3.7 million.

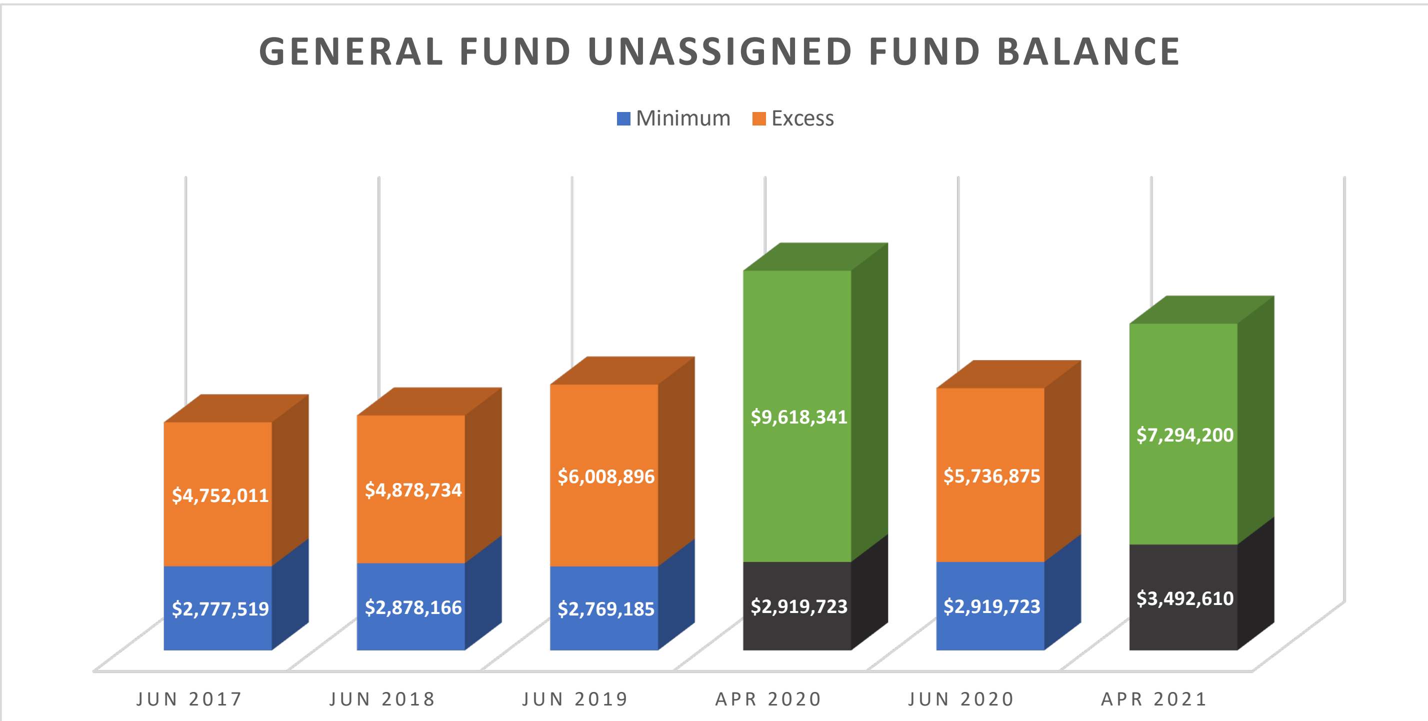


Fund Balance – Minimum vs. Excess

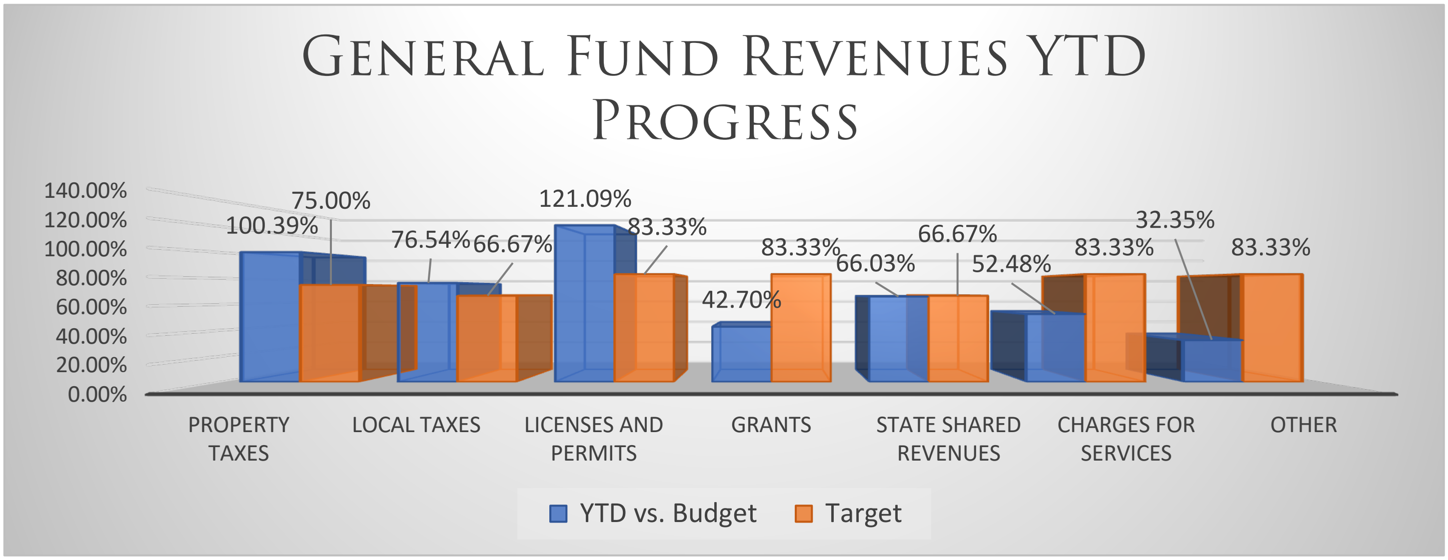
There is no minimum fund balance requirement by the State of Tennessee; however, the Board of Commissioners has established a minimum fund balance policy for the General Fund.

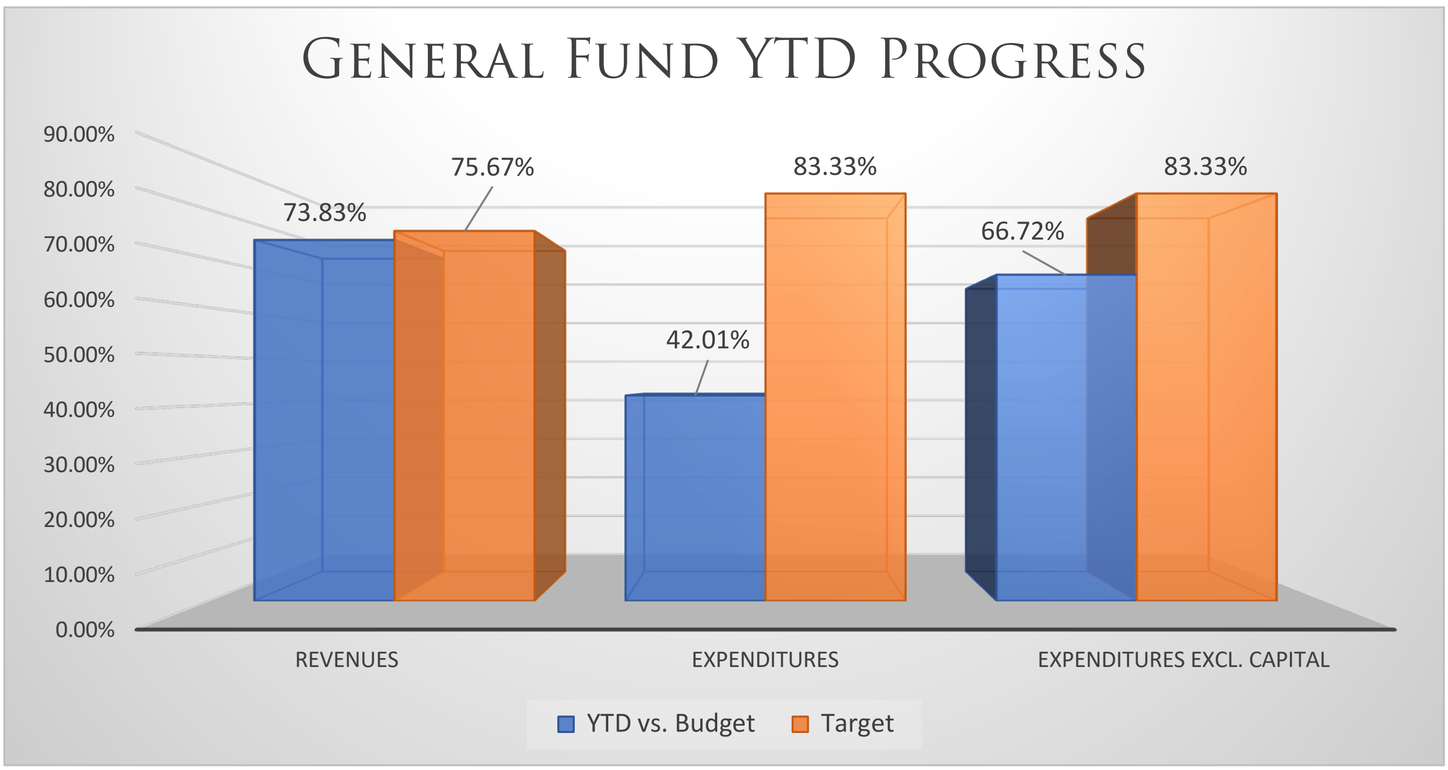
The graph below compares the current fund balance for the General Fund for various periods, showing the minimum and excess fund balances. Excess fund balance as of March will not remain, as it is due to the timing of the receipt of property tax and grant payments.

In March 2021, cash was transferred from the General Fund to the Street Aid Fund as anticipated in the budget ahead of paving activities; this explains some of the difference between the excess amounts year over year.

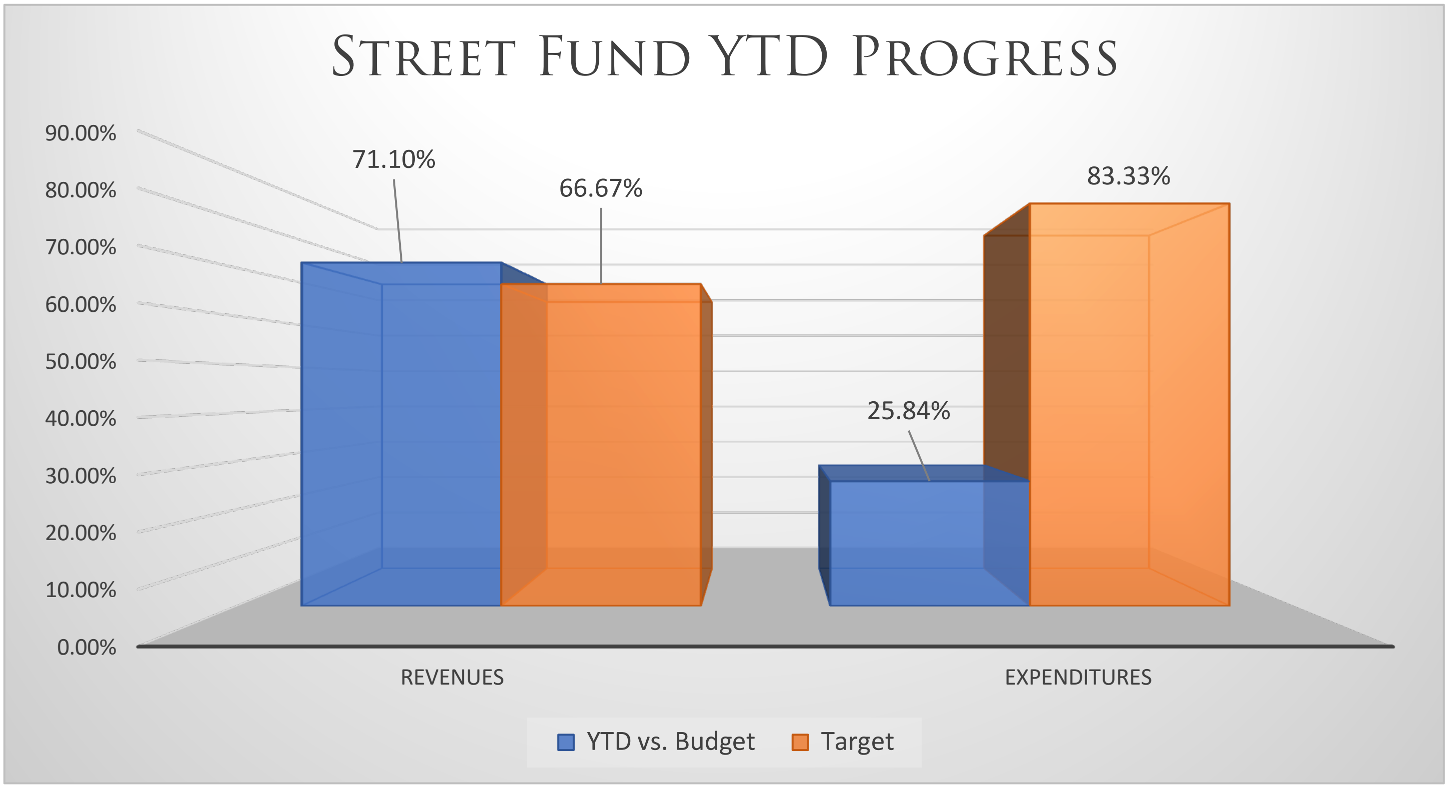


General Fund Summary



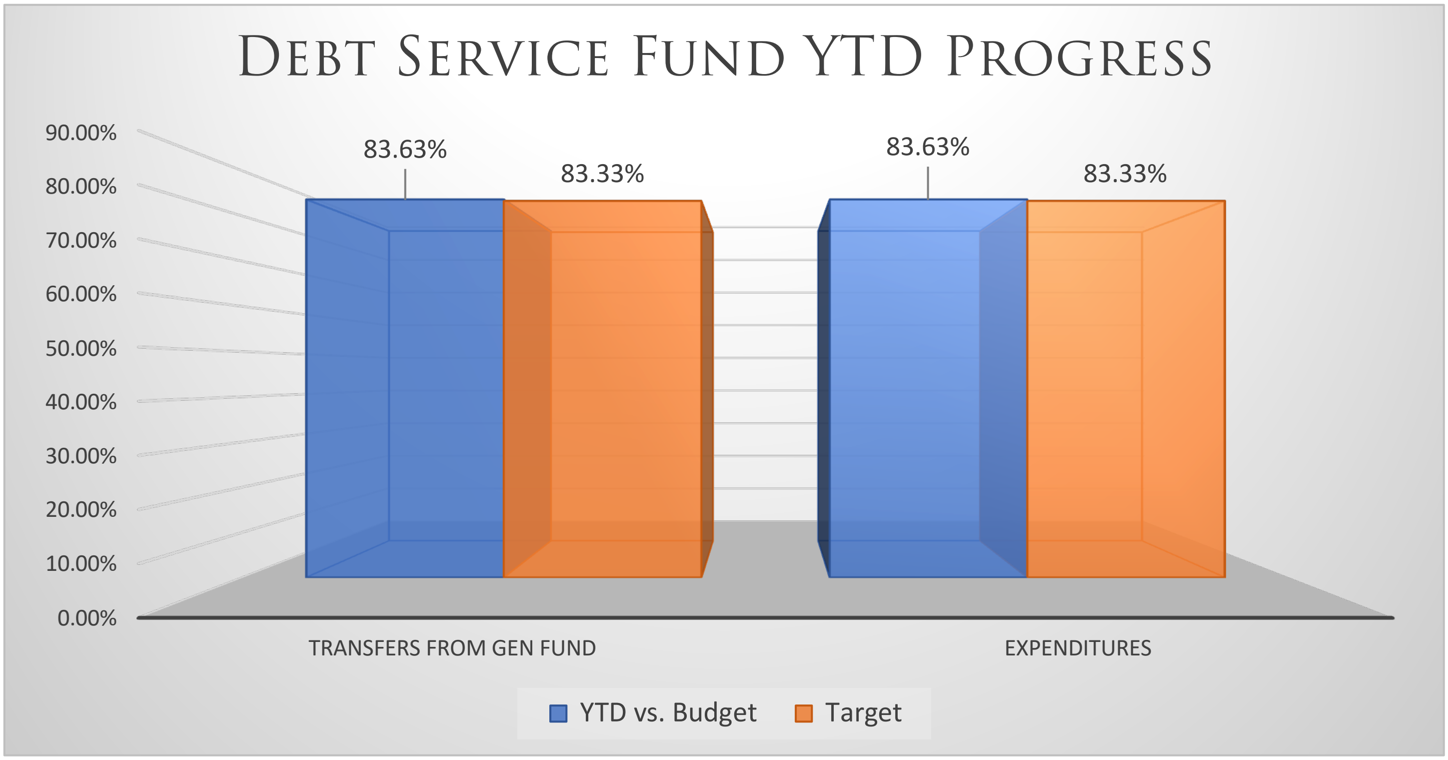


State Street Aid Fund Summary



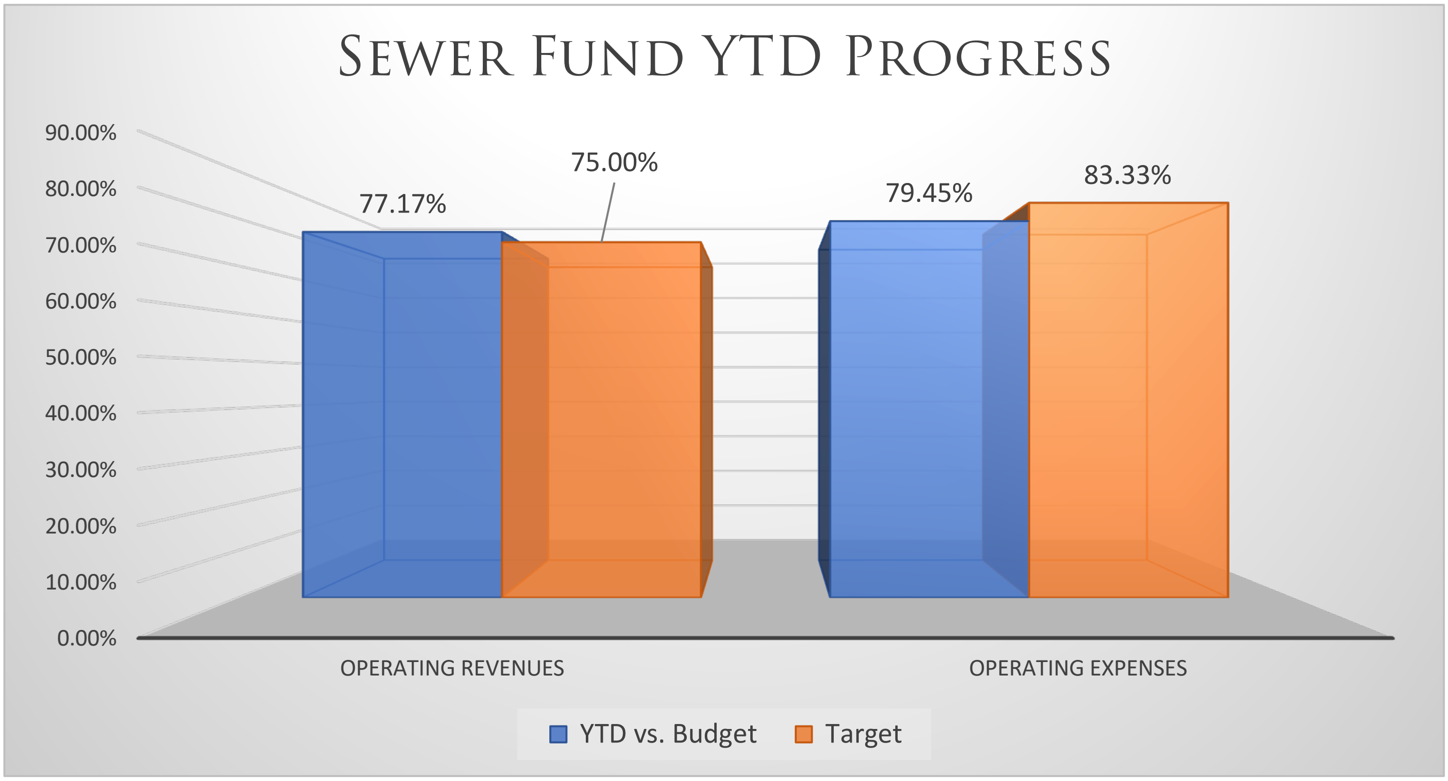
BOARD SUMMARY (CONTINUED)

Debt Service Fund Summary

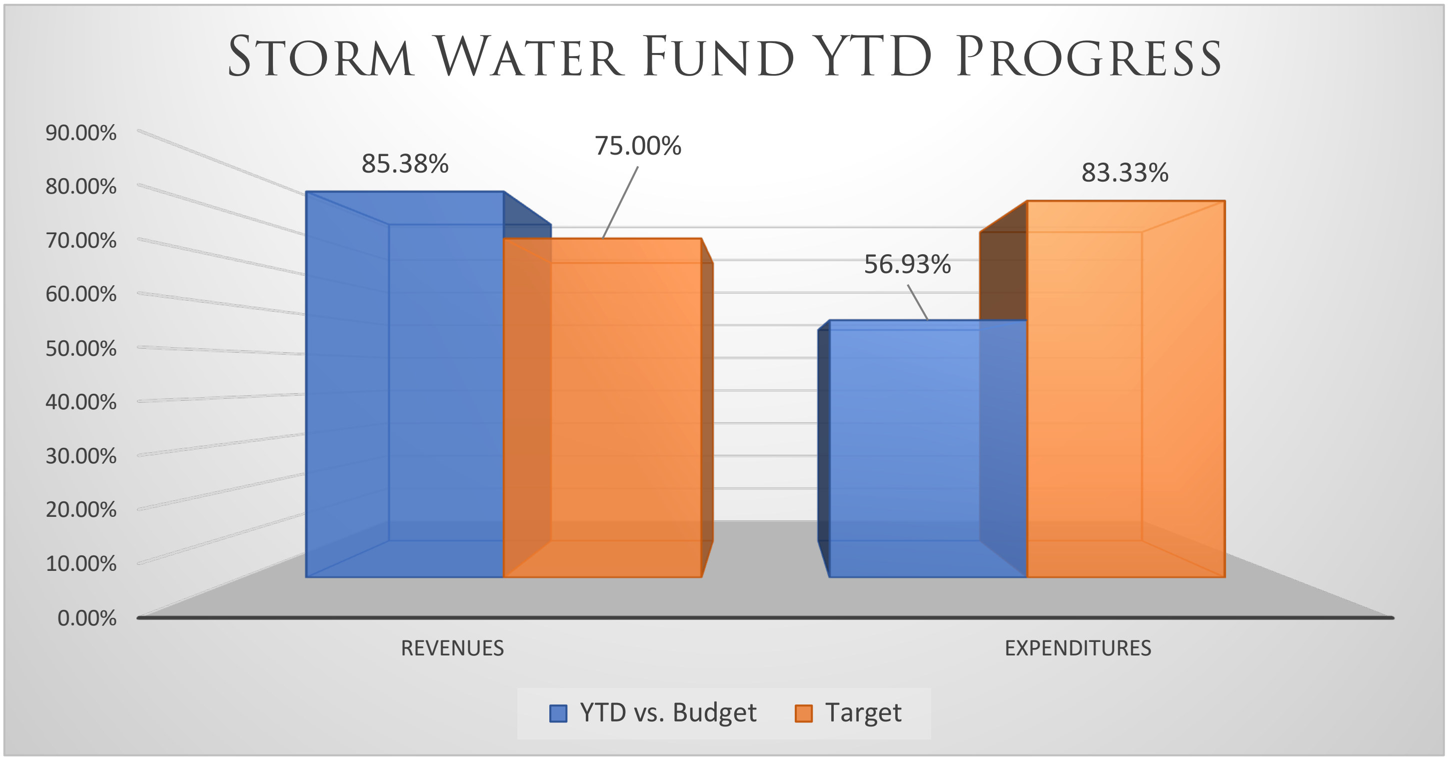


BOARD SUMMARY (CONTINUED)

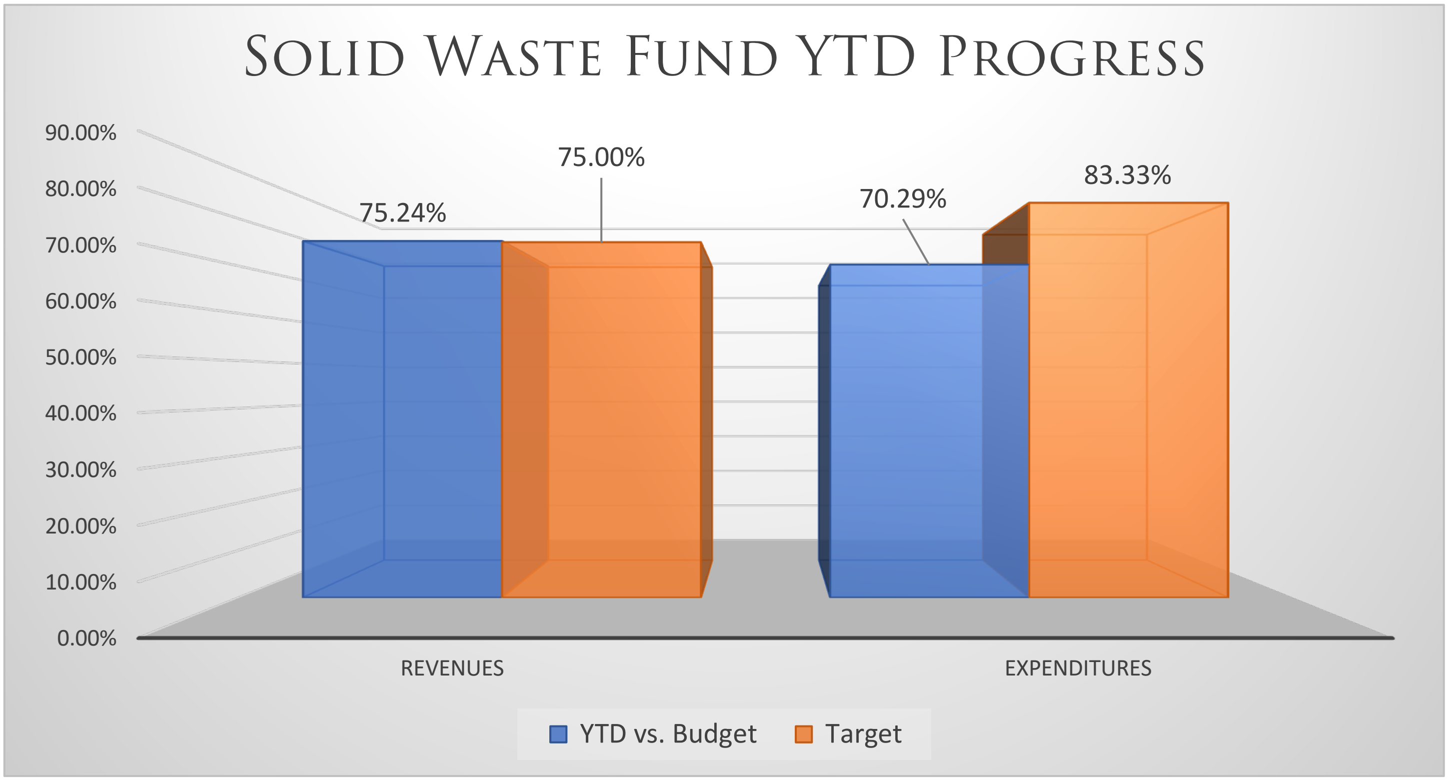
Sewer Fund Summary



Storm Water Fund Summary



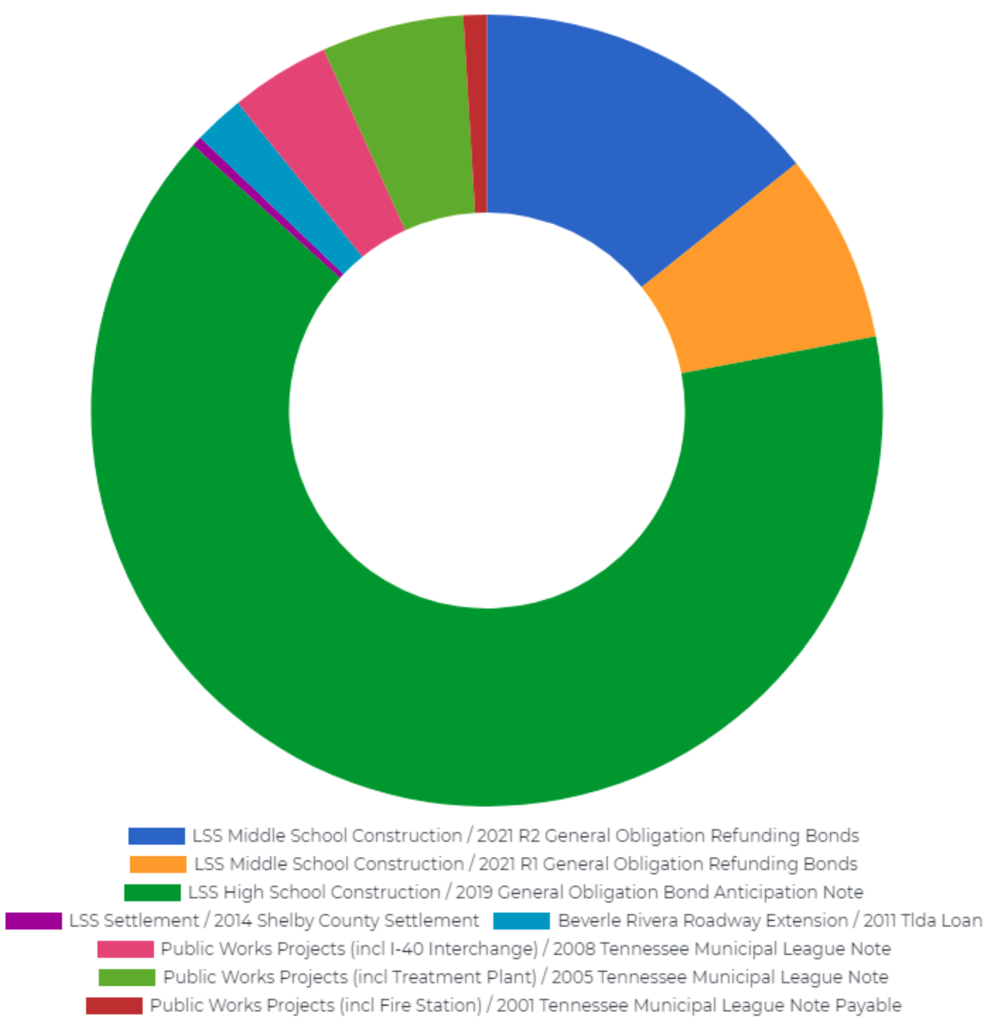
Solid Waste Fund Summary



BOARD SUMMARY (CONTINUED)

Outstanding Debt Update – by Purpose of Debt

Series	Dated Date	Outstanding Par Amount	Final Maturity	Type	Fund
BEVERLE RIVERA ROADWAY EXTENSION		**1,386,450.84**			
2011	07/20/2019	1,386,450.84	07/20/2039	TLDA Loan (Appropriation)	Debt Service Fund
LSS HIGH SCHOOL CONSTRUCTION		**43,500,000.00**			
2019	12/12/2019	43,500,000.00	12/12/2022	Note	Debt Service Fund
LSS MIDDLE SCHOOL CONSTRUCTION		**14,794,500.00**			
2021 R1	01/27/2021	5,194,500.00	01/27/2061	General Obligation	Debt Service Fund
2021 R2	01/27/2021	9,600,000.00	01/27/2061	General Obligation	Debt Service Fund
LSS SETTLEMENT		**277,771.00**			
2014	05/31/2014	277,771.00	11/01/2025	Shelby County Settlement Liability (A	Debt Service Fund
PUBLIC WORKS PROJECTS (INCL FIRE STATION)		**644,095.00**			
2001	07/26/2004	644,095.00	05/26/2023	Note	Debt Service Fund
PUBLIC WORKS PROJECTS (INCL I-40 INTERCHANGE)		**2,738,000.00**			
2008	12/22/2008	2,738,000.00	05/25/2030	Note	Debt Service Fund
PUBLIC WORKS PROJECTS (INCL TREATMENT PLANT)		**3,901,000.00**			
2005	11/01/2005	3,901,000.00	05/25/2026	Note	Sewer Fund
Total Outstanding Par Amount		**67,241,816.84**			



Budget Transfers

As noted in ORD 20-285, funds “may be transferred from one appropriation to another in the same fund by the Finance Director” and “shall be reported to the governing body at its next regular meeting.”

Budgetary transfers for fiscal year 2021 are as noted in Appendix A at the back of this Treasurer’s Report.

City Of
LAKELAND
TENNESSEE

Financial Reports

General Fund

April 30, 2021

CITY OF LAKELAND
BALANCE SHEET
GENERAL FUND
APRIL 30, 2021

Assets		
Cash and Equivalents	$	13,111,352
Restricted Cash and Equivalents		172,532
Certificates of Deposit		748,159
Receivables		
Accounts		21,844
Property Taxes		4,670,024
Grants		279,820
Prepaid Other		320,000
Allowance for Uncollected Taxes		(50,398)
Total Assets	$	19,273,333
Liabilities and Fund Balances		
Accounts Payable and Accrued Expenses	$	-
Due to MLGW		68,257
Unavailable Revenue		286,265
Unavailable Revenue - Taxes		4,647,707
Unavailable Revenue - Restitution		15,399
Accrued liabilities		(384)
Refundable deposits		123,950
Unearned CARES Funds		-
Reserve for Doubtful Accounts		(50,398)
Fund Balance - Nonspendable		320,000
Fund Balance - Committed		1,750,656
Fund Balance - Restricted		172,532
Fund Balance - Assigned		1,152,539
Fund Balance - Unassigned		10,786,810
Total Liabilities and Fund Balances	$	19,273,333

City of Lakeland

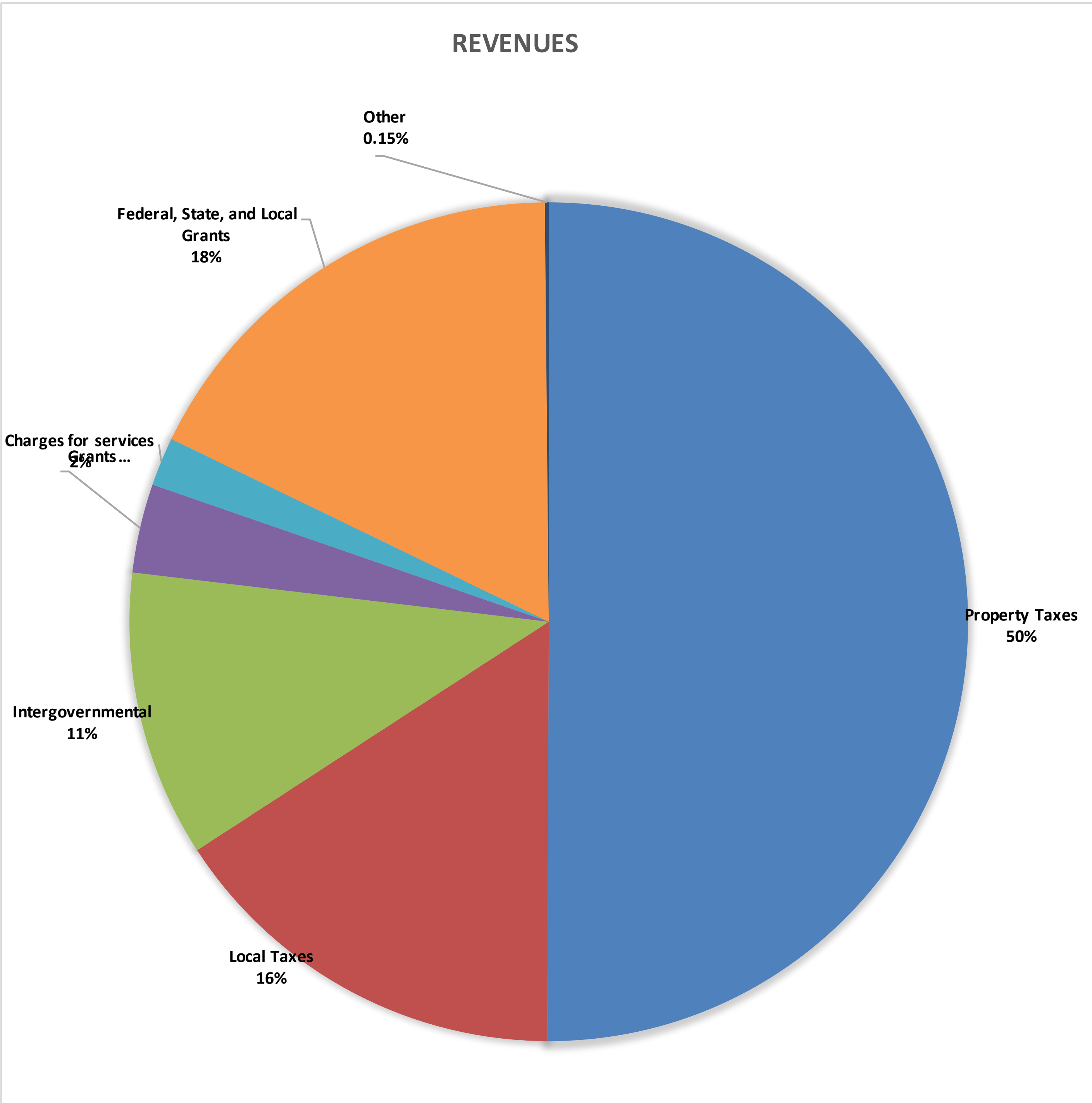
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND

April 30, 2021

	Prior YTD 04/30/20	Current YTD 04/30/21	Budget FY 2021	% Earned/Used Year-to-Date
REVENUES				
Property Taxes	$ 4,362,839	$ 4,580,120	$ 4,562,475	100.39%
Local Taxes	1,142,028	1,443,022	1,885,399	76.54%
Intergovernmental	1,099,023	1,010,694	1,530,600	66.03%
Licenses and permits	351,982	313,409	258,819	121.09%
Charges for services	228,128	171,400	326,580	52.48%
Federal, State, and Local Grants	68,309	1,617,373	3,787,577	42.70%
Other	734,796	13,585	42,000	32.35%
Total Revenues	7,987,105	9,149,603	12,393,450	73.83%
EXPENDITURES				
Current				
General government	(1,177,536)	(1,472,851)	(1,937,220)	76.03%
Community Development	(419,907)	(444,616)	(655,501)	67.83%
Public Works	(368,261)	(346,290)	(581,072)	59.60%
Parks and Recreation	(382,106)	(314,354)	(690,526)	45.52%
Capital Projects	(293,982)	(1,564,398)	(5,996,000)	26.09%
Total Expenditures	(2,641,792)	(4,142,509)	(9,860,319)	42.01%
Excess (deficiency) of revenues over (under) expenditures	5,345,313	5,007,094	2,533,131	
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	43,500,000	14,794,500	14,794,500	
Transfers in	-	700,000	706,250	
Transfers out	(46,457,876)	(18,219,090)	(22,083,926)	
Total Other Financing Sources	(2,957,876)	(2,724,590)	(6,583,176)	
Net Change in Fund Balance	$ 2,387,437	$ 2,282,504	$ (4,050,045)	
Allocation of Net Change in Fund Balance:				
Committed Fund Balance		$ 271,737		
Restricted Fund Balance		112		
Assigned Fund Balance		(187,814)		
Nonspendable Fund Balance		-		
Unassigned Fund Balance		2,198,469		
Net Change in Fund Balance		$ 2,282,504		

City of Lakeland
GENERAL FUND REPORT: April 30, 2021



City of Lakeland

TAX REVENUE 2019-2020

GENERAL FUND: TAX REVENUES	Actual 2019	Actual 2020	Prior YTD 4/30/20	Current YTD 4/30/21	BUDGET 2021
Real Property Taxes (Current)	$ 1,579,527	$ 1,499,373	$ 1,512,893	$ 3,576,780	$ 3,585,711
Personal Property Taxes (Current)	18,847	13,123	17,370	31,901	29,356
Property Tax - Schools	538,370	539,397	526,825	553,052	549,405
Utility Tax (TPSC)	8,129	7,410	9,474	17,280	8,050
School Property Tax Reserves	358,914	359,310	350,935	368,715	366,063
Delinquent Property Tax	8,609	10,821	8,641	24,079	12,980
Property Tax Penalty & Interes	9,184	12,375	5,713	8,313	10,910
Special Property Tax - School	1,974,024	1,977,068	1,930,988	-	-
PROPERTY TAXES: SUBTOTAL	4,495,604	4,418,877	4,362,839	4,580,120	4,562,475
LOCAL TAXES					
Local Option Sales Tax	686,278	981,036	635,483	825,693	1,029,548
Local Sales Tax - Schools	301,582	431,188	279,364	362,843	436,930
Wholesaler Beer Taxes	81,086	93,020	63,536	82,199	89,821
Wholesale Liquor Tax	2,163	3,005	2,072	3,222	3,000
Business Taxes	86,942	87,299	34,089	46,306	92,000
Telecom Sales City	3,919	4,899	3,051	3,550	4,700
Sports Betting Taxes	-	-	-	1,602	-
Cable Franchise (5%)	110,028	145,020	82,350	77,356	150,400
Room Occupancy Tax	62,476	61,069	42,083	40,249	79,000
LOCAL TAXES: SUBTOTAL	1,334,474	1,806,536	1,142,028	1,443,020	1,885,399
TAXES: TOTAL	$ 5,830,078	$ 6,225,413	$ 5,504,867	$ 6,023,140	$ 6,447,874

City of Lakeland

CAPITAL PROJECTS 2021 - 2022

REVENUES		BUDGET 2021	Current YTD 4/30/21
110 R 33460 000 000 00000 000	New Canada Rd (PIN 107036.00)	$ 1,231,870	$ 3,261
110 R 36833 000 000 00000 000	Bike Ped Path Grant	978,860	637,736
110 R 33110 000 000 00000 000	Grant Revenue for Zadie Kuehl	-	169,224
110 R 33100 000 000 00000 000	LPRF Grant Revenue	499,681	-
110 R 36835 000 000 00000 000	Grant - Transp Plan Update	280,000	-
110 R 33710 000 000 00000 000	Shelby County Grant Revenue	25,000	-
**** Only presents capital grant revenues***		$ 3,015,411	$ 810,221

EXPENDITURES		BUDGET 2022	YTD ACTUAL 4/30/21
110 E 41000 944 000 00000 000	GEN GOV - HVAC Replacement	$ 27,175	$ 27,175
110 E 41670 773 000 00000 000	ENG - New Canada Rd Improvemen	1,458,000	22,062
110 E 41670 778 000 00000 000	ENG - Canada Rd Bike Ped Path	1,040,000	817,289
110 E 41670 781 000 00000 000	ENG - Transp Plan Update	350,000	-
110 E 44710 781 000 00000 000	PRK - Zadie Kuehl Park Improvements	200,000	169,659
110 E 44710 923 000 00000 000	PRK - Park Development	310,000	120,152
110 E 44710 924 000 00000 000	Dog Park Project	341,000	340,398
110 E 44710 937 000 00000 000	PRK - Athletic Complex	1,062,000	50,357
110 E 44710 969 000 00000 000	PRK - Hwy 70 Athletic Fields	1,207,825	17,306
		$ 5,996,000	$ 1,564,398

CITY OF LAKELAND
RECREATION PROGRAM
April 30, 2021

		FY 2021 BUDGET	YTD 04/30/21
REVENUES			
Charges for Services			
110 R 34725 000 000 00000 000	Concessions	$ 2,000.00	$ -
110 R 34742 000 000 00000 000	Soccer Recreation Fees	100,000.00	9,382.50
110 R 34743 000 000 00000 000	Youth Baseball Fees	10,000.00	3,405.00
110 R 34744 000 000 00000 000	Youth Basketball Fees	40,000.00	19,345.00
110 R 34746 000 000 00000 000	Adult Flag Football	10,000.00	-
110 R 34748 000 000 00000 000	Tennis Recreation Fees	10,000.00	4,624.00
110 R 34749 000 000 00000 000	Adult Basketball	-	-
110 R 34751 000 000 00000 000	Youth Football Fees	25,000.00	11,440.00
110 R 34752 000 000 00000 000	Youth Cheerleading	30,000.00	9,193.00
110 R 34754 000 000 00000 000	Lego Camp	-	-
110 R 34755 000 000 00000 000	Recreation Camps	10,000.00	283.00
Total Charges For Services		237,000.00	57,672.50
Total Recreation Program Revenues		237,000.00	57,672.50
EXPENDITURES			
Recreation			
110 E 44400 462 000 00000 000	REC - Youth Soccer	53,305.00	6,112.84
110 E 44400 464 000 00000 000	REC - Youth Basketball Expense	40,000.00	15,804.19
110 E 44400 465 000 00000 000	REC - Youth Cheerleading	26,000.00	12,495.86
110 E 44400 466 000 00000 000	REC - Youth T-Ball	10,000.00	100.00
110 E 44400 467 000 00000 000	REC - Youth Tennis	6,000.00	2,116.45
110 E 44400 472 000 00000 000	REC - Adult Flag Football	10,000.00	-
110 E 44400 473 000 00000 000	REC - Adult Basketball	-	-
110 E 44400 475 000 00000 000	REC - Youth Football	25,000.00	19,718.00
110 E 44400 476 000 00000 000	REC - Recreation Camps	10,000.00	-
110 E 44400 477 000 00000 000	REC - Concessions	2,000.00	-
110 E 44400 479 000 00000 000	REC - Lego Camp	-	-
Total Recreation Expenditures		182,305.00	56,347.34
Revenues Over (Under) Expenditures		$ 54,695.00	$ 1,325.16

CITY OF LAKELAND

General Fund Detailed Balance Sheet

April 30, 2021

Assets		
General Fund Cash	$	13,041,533.79
School Restricted Cash		172,531.68
Petty Cash		300.00
First Citizens MMA 2471280		69,518.06
First Citizens CD 690797		402,694.62
First Citizens CD 694122		172,688.82
First Citizens CD 690798		172,775.42
Real Property Tax Rec 2012		1.06
Real Property Tax Rec 2013		4.90
Real Property Tax Rec 2014		4.90
Real Property Tax Rec 2015		11.55
Real Property Tax Rec 2016		2,008.14
Real Property Tax Rec 2017		6,368.44
Real Property Tax Rec 2018		5,693.60
Real Property Tax Rec 2019		68,188.50
Real Property Tax Rec 2020		4,504,084.82
A/R - Code Enforcement		6,445.00
Personal Property Tax Rec 2012		788.58
Personal Property Tax Rec 2013		631.25
Personal Property Tax Rec 2014		702.41
Personal Property Tax Rec 2015		1,043.42
Personal Property Tax Rec 2016		1,299.44
Personal Property Tax Rec 2017		1,631.15
Personal Property Tax Rec 2018		1,622.33
Personal Property Tax Rec 2019		2,434.52
Personal Property Tax Rec 2020		52,626.62
Utility Tax Receivable		20,878.83
Grants Receivable		279,820.28
Due From Lakeland Schools		-
Restitution Receivable		15,399.00
Prepaid Items		320,000.00
Allowance Uncollectable Taxes		(50,398.00)
Total Assets	$	19,273,333.13

Liabilities and Fund Balances		
Accounts Payable	$	-
Employee Payroll Ins Payable		14.78
Due to MLGW		68,256.99
Due to LSS		11.75
Employee Phone Payable		(409.60)
Monetary Deposit $750		87,750.00
Erosion/Trash Control Deposit		34,000.00
IH Rental Deposit		1,800.00
Pavilion Rental Deposit		200.00
CARES Act Funds Deposit		-
Sports Equip Deposit		200.00
Unavailable Rev - Grants		279,820.28
Unavailable Rev - Restitution		15,399.00
Unavailable Rev - Code Enf		6,445.00
Unavailable Realty Property Tax		4,564,314.72
Unavailable Personal Property Tax		62,513.11
Unavailable Utility Tax		20,878.83
Reserve For Doubtful Accounts		(50,398.00)
Fund Balance - Committed to Park Acquisition		686,502.93
Committed to Education		798,300.46
Fund Balance - Nonspendable		320,000.00
Fund Balance - Committed to Major Roads		265,852.43
Fund Balance - Assigned to Parks Acquisition		-
Fund Balance - Restricted to Education		172,531.68
Fund Balance - Assigned to Parks		1,152,538.60
Fund Balance - Unappropriated		10,786,810.17
Reserve for Encumbrance		-
Total Liabilities and Fund Balances	$	19,273,333.13

CITY OF LAKELAND

GENERAL FUND - OPERATING STATEMENT

APRIL 30, 2021

		Line Item Detail		Category	
		FY 2021 BUDGET	YTD 04/30/21	FY 2021 BUDGET	YTD 04/30/21
Property Taxes					
110 R 31111 000 000 00000 000	Real Property Taxes (Current)	$ 3,585,711.00	$ 3,576,779.84		
110 R 31112 000 000 00000 000	Personal Property Taxes (Curre	29,356.00	31,900.88		
110 R 31113 000 000 00000 000	Property Tax - Schools	549,405.00	553,052.12		
110 R 31114 000 000 00000 000	Utility Tax (TPSC)	8,050.00	17,280.15		
110 R 31115 000 000 00000 000	School Property Tax Reserves	366,063.00	368,715.08		
110 R 31116 000 000 00000 000	Delinquent Property Tax	12,980.00	24,078.57		
110 R 31117 000 000 00000 000	Property Tax Penalty & Interes	10,910.00	8,313.27		
110 R 31118 000 000 00000 000	Special Property Tax - School	-	-		
Total Property Taxes				$ 4,562,475.00	$ 4,580,119.91
Local Taxes					
110 R 31600 000 000 00000 000	Local Option Sales Tax	1,029,548.00	825,693.32		
110 R 31610 000 000 00000 000	Local Sales Tax - Schools	436,930.00	362,842.91		
110 R 31700 000 000 00000 000	Wholesaler Beer Taxes	89,821.00	82,199.28		
110 R 31720 000 000 00000 000	Wholesale Liquor Tax	3,000.00	3,222.24		
110 R 31800 000 000 00000 000	Business Taxes	92,000.00	46,306.47		
110 R 31801 000 000 00000 000	Telecom Sales City	4,700.00	3,550.46		
110 R 31802 000 000 00000 000	Sports Betting Taxes	-	1,602.20		
110 R 31912 000 000 00000 000	Cable Franchise (5%)	150,400.00	77,355.86		
110 R 31920 000 000 00000 000	Room Occupancy Tax	79,000.00	40,248.81		
Total Local Taxes				1,885,399.00	1,443,021.55
Licenses and Permits					
110 R 32210 000 000 00000 000	Beer Licenses	1,500.00	1,750.00		
110 R 32600 000 000 00000 000	Warning Siren Fees	4,750.00	3,222.00		
110 R 32608 000 000 00000 000	Certificate Of Occupancy	4,500.00	4,550.00		
110 R 32610 000 000 00000 000	Building Permit Fee	85,000.00	145,014.75		
110 R 32611 000 000 00000 000	Insp/Engineer Review Fees	57,500.00	57,251.00		
110 R 32612 000 000 00000 000	BOA Appeals	2,000.00	3,296.00		
110 R 32613 000 000 00000 000	Plat/Site Plan Review Fees	8,000.00	6,397.00		
110 R 32614 000 000 00000 000	Drainage Control Fee	31,500.00	32,224.00		
110 R 32615 000 000 00000 000	Park Improvement Fees	9,500.00	6,637.35		
110 R 32616 000 000 00000 000	Cell Tower Fee	2,000.00	-		
110 R 32617 000 000 00000 000	Admin Fees For Developments	9,600.00	15,212.00		
110 R 32690 000 000 00000 000	Natural Resource Inventory	4,955.00	706.25		
110 R 32691 000 000 00000 000	Tree Removal Fee	19,114.00	2,370.00		
110 R 32692 000 000 00000 000	GIS Mapping Fees	4,900.00	13,426.00		
110 R 32700 000 000 00000 000	Fence Permit	1,000.00	1,880.00		
110 R 32701 000 000 00000 000	Sign Permit	1,600.00	1,790.00		
110 R 32702 000 000 00000 000	Land Disturbance Permit	2,000.00	6,440.00		
110 R 32703 000 000 00000 000	Accessory Permits	4,000.00	4,763.66		
110 R 32706 000 000 00000 000	Misc Permits	1,600.00	1,408.60		
110 R 32707 000 000 00000 000	Street Disturbance Permit	500.00	520.00		
110 R 32710 000 000 00000 000	TN One Call Fee	3,300.00	4,550.00		
		-	-		
Total Licenses and Permits				258,819.00	313,408.61
State Shared Revenue					
110 R 33320 000 000 00000 000	TVA Pymt in Lieu of Taxes	305,500.00	163,865.34		
110 R 33510 000 000 00000 000	State Sales Tax	1,160,000.00	824,480.13		
110 R 33520 000 000 00000 000	State Income Tax (Hall)	35,000.00	-		
110 R 33530 000 000 00000 000	TN Beer Tax	5,600.00	5,884.71		
110 R 33540 000 000 00000 000	TN Mixed Drink Tax	-	11.75		
110 R 33552 000 000 00000 000	TN City St & Trans Tax	24,500.00	16,451.61		
Total State Shared Revenue				1,530,600.00	1,010,693.54
Charges for Services					
110 R 34291 000 000 00000 000	Code Enforcement Charges	-	310.00		
110 R 34312 000 000 00000 000	Payment In Lieu Roads	-	54,536.70		
110 R 34725 000 000 00000 000	Concessions	2,000.00	-		
110 R 34739 000 000 00000 000	Club House Rental Fee	30,000.00	11,450.00		
110 R 34740 000 000 00000 000	Parks & Rec Rental Fee	2,000.00	902.50		
110 R 34741 000 000 00000 000	Developer Fees For Parkland	57,580.00	46,528.31		
110 R 34742 000 000 00000 000	Soccer Recreation Fees	100,000.00	9,382.50		
110 R 34743 000 000 00000 000	Youth Baseball Fees	10,000.00	3,405.00		
110 R 34744 000 000 00000 000	Youth Basketball Fees	40,000.00	19,345.00		

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		FY 2021 BUDGET	YTD 04/30/21	FY 2021 BUDGET	YTD 04/30/21
110 R 34746 000 000 00000 000	Adult Flag Football	$ 10,000.00	$ -		
110 R 34748 000 000 00000 000	Tennis Recreation Fees	10,000.00	4,624.00		
110 R 34749 000 000 00000 000	Adult Basketball	-	-		
110 R 34751 000 000 00000 000	Youth Football Fees	25,000.00	11,440.00		
110 R 34752 000 000 00000 000	Youth Cheerleading	30,000.00	9,193.00		
110 R 34754 000 000 00000 000	Lego Camp	-	-		
110 R 34755 000 000 00000 000	Recreation Camps	10,000.00	283.00		
Total Charges For Services				$ 326,580.00	$ 171,400.01
Grant Revenue					
110 R 33460 000 000 00000 000	New Canada Rd (PIN 107036.00)	1,231,870.00	3,261.40		
110 R 36832 000 000 00000 000	Huff n Puff Rd (PIN 115470.00)	-	-		
110 R 36833 000 000 00000 000	Bike Ped Path Grant	978,860.00	637,736.29		
110 R 36834 000 000 00000 000	ADA Transition Plan	-	-		
110 R 33803 000 000 00000 000	Dog Park Dash Grant	-	-		
110 R 33110 000 000 00000 000	Grant Revenue for Zadie Kuehl	-	169,224.19		
110 R 33100 000 000 00000 000	LPRF Grant Revenue	499,681.00	-		
110 R 33700 000 000 00000 000	Local Grants	-	-		
110 R 33811 000 000 00000 000	TN Governor Grant Allocation	308,438.00	308,438.00		
110 R 33812 000 000 00000 000	CARES Act Grant	463,728.00	496,540.36		
110 R 33556 000 000 00000 000	DOL Reimbursement - Unempmnt	-	2,173.18		
110 R 36835 000 000 00000 000	Grant - Transp Plan Update	280,000.00	-		
110 R 33710 000 000 00000 000	Shelby County Grant Revenue	25,000.00	-		
Total Grant Revenue				3,787,577.00	1,617,373.42
Other Revenues and Other Financing Sources					
110 R 35101 000 000 00000 000	Restitution	-	-		
110 R 35110 000 000 00000 000	City Court Fines & Fees	1,500.00	1,850.00		
110 R 36100 000 000 00000 000	Interest Earned - Checking	7,000.00	5,972.41		
110 R 36101 000 000 00000 000	Interest From CDs	20,000.00	2,177.44		
110 R 36102 000 000 00000 000	Interest - LSS Restricted	-	112.36		
110 R 36330 000 000 00000 000	Sale of assets	-	-		
110 R 36335 000 000 00000 000	Insurance Reimbursements	4,500.00	-		
110 R 36900 000 000 00000 000	Misc Income/Admin Fees	1,000.00	478.00		
110 R 36901 000 000 00000 000	Donations/Lakeland Activities	3,000.00	2,920.00		
110 R 36904 000 000 00000 000	Senior Citizens Donations	5,000.00	75.00		
110 R 36906 000 000 00000 000	Parks Fundraisers	-	-		
110 R 36831 000 000 00000 000	TLDA Loan - Beverle Rivera	-	-		
110 R 36934 000 000 00000 000	Interim Financing Proceeds	-	-		
110 R 36935 000 000 00000 000	USDA Refi Proceeds - 2015 CON	14,794,500.00	14,794,500.00		
110 R 36968 000 000 00000 000	OFS - Transfer In from LSS	706,250.00	700,000.00		
Total Other Revenues and OFS				15,542,750.00	15,508,085.21
110 Revenue and Other Financing Sources Total		$ 27,894,200.00	$ 24,644,102.25	27,894,200.00	24,644,102.25
General Government Expenditures					
110 E 41000 111 000 00000 000	GOV - Salary	114,444.00	93,755.99		
110 E 41000 121 000 00000 000	GOV - Regular Employee Wages	45,810.00	30,477.72		
110 E 41000 132 000 00000 000	GOV - Bonus Pay	63,207.00	63,188.60		
110 E 41000 141 000 00000 000	GOV - FICA (Employer's Share)	15,829.00	10,728.28		
110 E 41000 142 000 00000 000	GOV - Insurance	26,572.00	21,951.67		
110 E 41000 143 000 00000 000	GOV - Retirement	8,112.00	5,454.96		
110 E 41000 144 000 00000 000	GOV - HSA Retirement	-	2,641.01		
110 E 41000 146 000 00000 000	GOV - Work Comp	1,716.00	2,641.55		
110 E 41000 147 000 00000 000	GOV - Unemployment	-	-		
110 E 41000 147 000 00000 119	GOV - Unemployment - COVID	6,600.00	2,982.50		
110 E 41000 148 000 00000 000	GOV - Education/Training	5,000.00	1,764.00		
110 E 41000 149 000 00000 000	GOV - Uniforms	300.00	-		
110 E 41000 210 000 00000 000	GOV - Postage	7,000.00	5,180.30		
110 E 41000 220 000 00000 000	GOV - Printing	10,000.00	4,311.60		
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	12,000.00	12,160.74		
110 E 41000 241 000 00000 000	GOV - Electric	16,000.00	9,415.12		
110 E 41000 242 000 00000 000	GOV - Water	1,000.00	1,540.83		
110 E 41000 244 000 00000 000	GOV - Gas/Propane	3,000.00	2,611.57		
110 E 41000 245 000 00000 000	GOV - Telephone	14,000.00	6,954.79		
110 E 41000 245 000 00000 019	GOV - TELEPHONE COVID-19	140.00	520.20		

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		FY 2021 BUDGET	YTD 04/30/21	FY 2021 BUDGET	YTD 04/30/21
110 E 41000 251 000 00000 000	GOV - Trustee Collection Fees	$ 22,000.00	$ 17,453.09		
110 E 41000 252 000 00000 000	GOV - Legal Services	100,000.00	95,617.40		
110 E 41000 252 000 00000 600	GOV - Legal Services - Bonds	15,000.00	-		
110 E 41000 252 000 00000 800	GOV Legal Services - COVID-19	27,140.00	27,300.00		
110 E 41000 253 000 00000 000	GOV - Accounting & Auditing Se	32,000.00	32,000.00		
110 E 41000 255 000 00000 000	GOV - Data Processing Services	120.00	119.40		
110 E 41000 256 000 00000 000	GOV - Consultant Services	-	-		
110 E 41000 257 000 00000 000	GOV - Property Tax Commission	95,000.00	92,342.13		
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	15,000.00	6,000.00		
110 E 41000 261 000 00000 000	GOV - Repair & Maintenance Veh	1,500.00	-		
110 E 41000 266 000 00000 000	GOV - Repair & Maintenance Bui	57,000.00	12,572.64		
110 E 41000 267 000 00000 000	GOV - Repair & Maintenance Plu	3,000.00	1,500.00		
110 E 41000 280 000 00000 000	GOV - Travel	4,000.00	-		
110 E 41000 287 000 00000 000	GOV - Meals & Entertainment	5,000.00	1,092.33		
110 E 41000 290 000 00000 000	GOV - Contracted Service	105,000.00	41,067.26		
110 E 41000 291 000 00000 000	GOV - Ambulance Service	260,000.00	186,828.06		
110 E 41000 296 000 00000 000	GOV - Keep Lakeland Beautiful	8,000.00	1,790.70		
110 E 41000 299 000 00000 000	GOV - Contingency	12,280.00	734.06		
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	8,345.00	6,146.81		
110 E 41000 320 000 00000 000	GOV - Operating Supplies	3,000.00	2,161.57		
110 E 41000 320 000 00000 019	GOV - Op Supplies - CARES	173.00	172.89		
110 E 41000 321 000 00000 000	GOV - Bank Charges	500.00	131.02		
110 E 41000 331 000 00000 000	GOV - Gas, Oil, Diesel	800.00	474.79		
110 E 41000 510 000 00000 000	GOV - Insurance	500.00	500.00		
110 E 41000 511 000 00000 000	GOV - Insurance On Buildings	12,212.00	12,212.00		
110 E 41000 513 000 00000 000	GOV - Liability	32,188.00	32,172.00		
110 E 41000 521 000 00000 000	GOV - Surety Bonds For Officia	10,000.00	700.00		
110 E 41000 720 000 00000 000	St Jude Dream Home	11,050.00	-		
110 E 41000 948 000 00000 000	GOV - Computer Upgrades	357.00	1,155.32		
Total General Goverenment Expenditures				$ 1,191,895.00	$ 850,524.90
General Government Capital Outlays					
110 E 41000 944 000 00000 000	GEN GOV - HVAC Replacement	27,175.00	27,175.00		
Total General Gov Capital Outlays				27,175.00	27,175.00
Municipal Court Expenditures					
110 E 41210 111 000 00000 000	CRT - Salary	5,000.00	3,754.56		
110 E 41210 121 000 00000 000	CRT - Regular Employee Wages	3,715.00	3,051.96		
110 E 41210 123 000 00000 000	CRT - Overtime Wages	26.00	4.50		
110 E 41210 141 000 00000 000	CRT - FICA (Employer's Share)	519.00	485.28		
110 E 41210 142 000 00000 000	CRT - Insurance	2,769.00	1,688.75		
110 E 41210 143 000 00000 000	CRT - Retirement	186.00	157.69		
110 E 41210 146 000 00000 000	CRT - Work Comp	7.00	3.40		
110 E 41210 148 000 00000 000	CRT - Education/Training	500.00	170.00		
110 E 41210 318 000 00000 000	CRT- Court Cost Fees	100.00	159.80		
110 E 41210 255 000 00000 000	CRT - Data Processing	1,000.00	650.00		
Total Municpal Court Expenditures				13,822.00	10,125.94
Board and Commisioners					
110 E 41330 111 000 00000 000	BOC - Salary	25,200.00	21,000.00		
110 E 41330 141 000 00000 000	BOC - FICA (Employer's Share)	1,928.00	1,606.50		
110 E 41330 146 000 00000 000	BOC - Work Comp	40.00	19.45		
110 E 41330 670 000 00000 000	BOC - Election Comm. Fee	11,931.00	11,930.31		
110 E 41330 252 000 00000 019	BOC - Legal - Vaccine POD	-	2,362.50		
110 E 41330 951 000 00000 019	BOC - Furn/Fixt - COVID-19	17,408.00	17,407.79		
110 E 41330 148 000 00000 000	BOC - Education/Training	999.00	210.00		
Total Board and Commission Expenditures				57,506.00	54,536.55
Finance					
110 E 41500 111 000 00000 000	FIN - Salary	85,686.00	70,488.36		
110 E 41500 121 000 00000 000	FIN - Regular Employee Wages	123,157.00	101,740.76		
110 E 41500 123 000 00000 000	FIN - Overtime Wages	870.00	226.30		
110 E 41500 141 000 00000 000	FIN - FICA (Employer's Share)	16,203.00	12,596.64		
110 E 41500 142 000 00000 000	FIN - Insurance	59,487.00	48,259.88		
110 E 41500 143 000 00000 000	FIN - Retirement	10,152.00	8,790.10		
110 E 41500 144 000 00000 000	FIN - Retirement HSA	-	1,092.00		
110 E 41500 146 000 00000 000	FIN - Work Comp	419.00	203.77		
110 E 41500 148 000 00000 000	FIN - Education/Training	2,500.00	901.65		

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		FY 2021 BUDGET	YTD 04/30/21	FY 2021 BUDGET	YTD 04/30/21
110 E 41500 220 000 00000 000	FIN - Printing	$ 1,600.00	$ 923.30		
110 E 41500 230 000 00000 000	FIN - Dues	600.00	560.00		
110 E 41500 245 000 00000 000	FIN - Telephone	720.00	634.00		
110 E 41500 245 000 00000 019	FIN - Telephone - CARES	140.00	214.20		
110 E 41500 259 000 00000 000	FIN - Other Prof Services	500.00	460.00		
110 E 41500 280 000 00000 000	FIN - Travel	1,500.00	449.72		
110 E 41500 287 000 00000 000	FIN - Meals & Entertainment	500.00	-		
110 E 41500 299 000 00000 000	FIN - Contingency	-	-		
110 E 41500 318 000 00000 000	FIN - Misc Expense	-	-		
Total Finance Expenditures				$ 304,034.00	$ 247,540.68
GIS					
110 E 41711 111 000 00000 000	IS - Salary	80,000.00	66,415.54		
110 E 41711 141 000 00000 000	IS - FICA (Employer's Share)	8,476.00	6,879.96		
110 E 41711 142 000 00000 000	IS - Insurance	15,307.00	12,487.00		
110 E 41711 143 000 00000 000	IS - Retirement	3,504.00	2,989.65		
110 E 41711 144 000 00000 000	IS - HSA Retirement	-	1,864.62		
110 E 41711 146 000 00000 000	IS - Work Comp	221.00	107.48		
110 E 41711 148 000 00000 000	IS - Education/Training	1,500.00	-		
110 E 41711 235 000 00000 000	IS - Membership/Tuition	200.00	40.00		
110 E 41711 255 000 00000 000	IS - Data Processing Services	60,350.00	56,515.53		
110 E 41711 255 000 00000 019	IS - Data Processing - CARES	24,861.00	20,607.00		
110 E 41711 259 000 00000 000	IS - Other Professional Servi	45,900.00	23,362.00		
110 E 41711 280 000 00000 000	IS - Travel	2,750.00	-		
110 E 41711 287 000 00000 000	IS - Meals & Entertainment	450.00	-		
110 E 41711 121 000 00000 000	IS - Regular Employee Wages	30,000.00	24,577.02		
110 E 41711 245 000 00000 000	IS - Telephone	-	68.00		
110 E 41711 245 000 00000 019	IS - Telephone - CARES	250.00	581.30		
110 E 41711 930 000 00000 019	IS - Other Imp - AV - CARES	70,202.00	70,201.57		
110 E 41711 948 000 00000 000	IS - Computer Upgrades	8,193.00	6,176.14		
110 E 41711 948 000 00000 019	IS - Comp Upgrades - CARES	17,099.00	16,771.22		
110 E 41711 320 000 00000 000	IS - Operating Supplies	700.00	478.94		
Total GIS Expenditures				369,963.00	310,122.97
Engineering					
110 E 41670 111 000 00000 000	ENG - Salary	30,486.00	25,091.62		
110 E 41670 121 000 00000 000	ENG - Regular Employee Wages	17,687.00	14,986.70		
110 E 41670 122 000 00000 000	ENG - Temporary Employee Wages	15,763.00	11,666.08		
110 E 41670 123 000 00000 000	ENG - Overtime Wages	125.00	8.97		
110 E 41670 141 000 00000 000	ENG - FICA (Employer's Share)	4,950.00	4,042.75		
110 E 41670 142 000 00000 000	ENG - Insurance	7,677.00	5,466.65		
110 E 41670 143 000 00000 000	ENG - Retirement	3,196.00	2,098.98		
110 E 41670 144 000 00000 000	ENG - HSA RETIREMENT	-	710.49		
110 E 41670 146 000 00000 000	ENG - Work Comp	129.00	62.74		
110 E 41670 148 000 00000 000	ENG - Education/Training	2,000.00	935.00		
110 E 41670 230 000 00000 000	ENG - Publicity/Dues	1,000.00	599.25		
110 E 41670 245 000 00000 000	ENG - Telephone	1,294.00	702.00		
110 E 41670 245 000 00000 019	ENG - Telephone - CARES	286.00	795.50		
110 E 41670 254 000 00000 000	ENG - Arch/Eng/Landscape Serv	15,000.00	-		
110 E 41670 259 000 00000 000	ENG - Other Professional Servi	2,000.00	-		
110 E 41670 280 000 00000 000	ENG - Travel	2,500.00	-		
110 E 41670 287 000 00000 000	ENG - Meals & Entertainment	500.00	134.72		
110 E 41670 299 000 00000 000	ENG - Contingency	1,200.00	200.00		
110 E 41670 331 000 00000 000	ENG - Gas, Oil, Diesel	500.00	152.01		
110 E 41670 951 000 00000 019	ENG - Furn Fixt - CARES	1,300.00	1,277.10		
Total Engineering Expenditures				107,593.00	68,930.56
Engineering Capital Outlays					
110 E 41670 771 000 00000 000	ENG - Huff N Puff Improvements	-	-		
110 E 41670 773 000 00000 000	ENG - New Canada Rd Improvemen	1,458,000.00	22,062.12		
110 E 41670 775 000 00000 000	ENG - Beverle Rivera Improveme	-	-		
110 E 41670 778 000 00000 000	ENG - Canada Rd Bike Ped Path	1,040,000.00	817,288.71		
110 E 41670 779 000 00000 000	ENG - I-40 Interchange Fence	-	-		
110 E 41670 781 000 00000 000	ENG - Transp Plan Update	350,000.00	-		
110 E 41670 780 000 00000 000	ENG - ADA Transition Plan	-	-		
Engineering Capital Subtotal				2,848,000.00	839,350.83
Inspection					

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		FY 2021 BUDGET	YTD 04/30/21	FY 2021 BUDGET	YTD 04/30/21
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	$ 95,038.00	$ 70,569.79		
110 E 41672 123 000 00000 000	INS - Overtime Wages	1,528.00	2,361.86		
110 E 41672 141 000 00000 000	INS - FICA (Employer's Share)	7,479.00	5,641.80		
110 E 41672 142 000 00000 000	INS - Insurance	16,533.00	18,189.44		
110 E 41672 143 000 00000 000	INS - Retirement	4,368.00	3,580.64		
110 E 41672 144 000 00000 000	INS - HSA Retirement	-	582.33		
110 E 41672 146 000 00000 000	INS - Work Comp	4,102.00	1,749.91		
110 E 41672 148 000 00000 000	INS - Education/Training	1,000.00	748.34		
110 E 41672 245 000 00000 000	INS - Telephone	3,000.00	513.80		
110 E 41672 245 000 00000 019	INS - TELEPHONE-COVID-19	408.00	549.61		
110 E 41672 261 000 00000 000	INS - Repair & Maintenance Mot	5,000.00	3,789.86		
110 E 41672 280 000 00000 000	INS - Travel	300.00	-		
110 E 41672 299 000 00000 000	INS - Contingency	300.00	-		
110 E 41672 326 000 00000 000	INS - Uniforms	900.00	450.17		
110 E 41672 331 000 00000 000	INS - Gas, Oil, Diesel	3,500.00	2,871.94		
110 E 41672 341 000 00000 000	INS - Tools	1,000.00	521.27		
Total Inspection Expenditures				$ 144,456.00	$ 112,120.76
Inspection Capital					
110 E 41672 944 000 00000 000	INS - Capital Outlay - Vehicle	-	-	-	-
Inspection Capital Subtotal					
Planning					
110 E 41700 111 000 00000 000	PLN - Salary	68,102.00	44,451.84		
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	39,976.00	32,737.56		
110 E 41700 123 000 00000 000	PLN - Overtime Wages	2,548.00	2,099.86		
110 E 41700 141 000 00000 000	PLN - FICA (Employer's Share)	7,921.00	6,089.69		
110 E 41700 142 000 00000 000	PLN - Insurance	23,300.00	13,522.31		
110 E 41700 143 000 00000 000	PLN - Retirement	5,660.00	4,853.56		
110 E 41700 144 000 00000 000	PLN - HSA Retirement	-	808.20		
110 E 41700 146 000 00000 000	PLN - Work Comp	204.00	99.21		
110 E 41700 148 000 00000 000	PLN - Education/Training	1,500.00	150.00		
110 E 41700 220 000 00000 000	PLN - Printing Binding	500.00	-		
110 E 41700 230 000 00000 000	PLN - Publicity/Dues	2,000.00	1,492.14		
110 E 41700 245 000 00000 000	PLN - Telephone	675.00	574.00		
110 E 41700 245 000 00000 019	PLN - Telephone - CARES	45.00	214.20		
110 E 41700 254 000 00000 000	PLN - Arch/Eng/Landscape Serv	-	-		
110 E 41700 259 000 00000 000	PLN - Other Professional Servi	60,000.00	25,195.06		
110 E 41700 280 000 00000 000	PLN - Travel	1,000.00	-		
110 E 41700 287 000 00000 000	PLN - Meals & Entertainment	500.00	-		
110 E 41700 310 000 00000 000	PLN - Office Supplies	500.00	-		
110 E 41700 331 000 00000 000	PLN - Gas, Oil, Diesel	-	-		
Total Planning Expenditures				214,431.00	132,287.63
Economic Development					
110 E 41701 111 000 00000 000	ECD - Salary	20,401.00	14,817.28		
110 E 41701 121 000 00000 000	ECD - Regular Employee Wages	11,557.00	10,912.41		
110 E 41701 123 000 00000 000	ECD - Overtime Wages	449.00	699.92		
110 E 41701 141 000 00000 000	ECD - FICA (Employer's Share)	2,503.00	1,956.40		
110 E 41701 142 000 00000 000	ECD - Insurance	8,670.00	4,507.21		
110 E 41701 143 000 00000 000	ECD - Retirement	1,887.00	1,567.88		
110 E 41701 144 000 00000 000	ECD - HSA Retirement	-	269.40		
110 E 41701 146 000 00000 000	ECD - Work Comp	64.00	31.12		
110 E 41701 148 000 00000 000	ECD - Education/Training	-	-		
110 E 41701 230 000 00000 000	ECD - Publicity/Dues	200.00	-		
110 E 41701 252 000 00000 000	ECD - Legal Services	20,000.00	-		
110 E 41701 259 000 00000 000	ECD - Other Professional Servi	37,000.00	27,000.00		
110 E 41701 299 000 00000 000	ECD - Contingency	-	-		
110 E 41701 724 000 00000 000	ECD - Chamber of Commerce	24,000.00	20,000.00		
Total Economic Development Expenditures				126,731.00	81,761.62
Economic Development Capital					
110 E 41701 739 000 00000 000	ECD - Gateway Signs Grant	-	-		
110 E 41701 740 000 00000 000	ECD - Economic Dev-Edge Grant	-	-		
Economic Development Capital subtotal				-	-
Code Enforcement					
110 E 41710 121 000 00000 000	CDE - Regular Employee Wages	37,086.00	31,218.47		

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		FY 2021 BUDGET	YTD 04/30/21	FY 2021 BUDGET	YTD 04/30/21
110 E 41710 123 000 00000 000	CDE - Overtime Wages	$ 262.00	$ 153.31		
110 E 41710 141 000 00000 000	CDE - FICA (Employer's Share)	2,886.00	2,224.85		
110 E 41710 142 000 00000 000	CDE - Insurance	15,307.00	12,394.00		
110 E 41710 143 000 00000 000	CDE - Retirement	1,854.00	1,647.77		
110 E 41710 144 000 00000 000	CDE - HSA Retirement	-	-		
110 E 41710 146 000 00000 000	CDE - Work Comp	75.00	36.47		
110 E 41710 148 000 00000 000	CDE - Education/Training	500.00	45.00		
110 E 41710 220 000 00000 000	CDE - Printing	-	-		
110 E 41710 245 000 00000 000	CDE - Telephone	599.00	234.02		
110 E 41710 235 000 00000 000	CDE - Memberships/Tuition	200.00	-		
110 E 41710 245 000 00000 019	CDE - Telephone - CARES	121.00	290.65		
110 E 41710 261 000 00000 000	CDE - Repair & Maintenance Mot	1,000.00	60.05		
110 E 41710 326 000 00000 000	CDE - Uniforms	300.00	-		
110 E 41710 331 000 00000 000	CDE - Gas, Oil, Diesel	1,600.00	1,210.36		
110 E 41710 341 000 00000 000	CDE - Tools	500.00	-		
Total Codes Enforcement Expenditures				$ 62,290.00	$ 49,514.95
Public Works					
110 E 43000 111 000 00000 000	PW - Salary	70,000.00	49,943.73		
110 E 43000 121 000 00000 000	PW - Regular Employee Wages	231,752.00	164,944.40		
110 E 43000 122 000 00000 000	PW - Temporary Employee Wages	34,000.00	-		
110 E 43000 123 000 00000 000	PW - Overtime Wages	2,352.00	994.67		
110 E 43000 141 000 00000 000	PW - FICA (Employer's Share)	23,489.14	17,166.01		
110 E 43000 142 000 00000 000	PW - Insurance	74,514.00	34,817.41		
110 E 43000 143 000 00000 000	PW - Retirement	14,436.00	9,187.91		
110 E 43000 144 000 00000 000	PW - HSA Retirement	-	-		
110 E 43000 146 000 00000 000	PW - Work Comp	20,531.00	8,689.77		
110 E 43000 148 000 00000 000	PW - Education/Training	3,000.00	999.21		
110 E 43000 230 000 00000 000	PW - Publicity/Dues	500.00	390.00		
110 E 43000 241 000 00000 000	PW - Electric	3,750.00	2,764.23		
110 E 43000 245 000 00000 000	PW - Telephone	1,500.00	1,609.33		
110 E 43000 245 000 00000 019	PW - Telephone - CARES	1,556.00	2,128.10		
110 E 43000 254 000 00000 000	PW - Architectural, Engineerin	15,000.00	4,971.95		
110 E 43000 259 000 00000 000	PW - Other Professional Services	10,000.00	5,875.00		
110 E 43000 261 000 00000 000	PW - Repair & Maintenance Moto	9,250.00	7,087.38		
110 E 43000 280 000 00000 000	PW - Travel	2,000.00	-		
110 E 43000 287 000 00000 000	PW - Meals & Entertainment	1,000.00	-		
110 E 43000 290 000 00000 000	PW - Contracted Service	10,000.00	-		
110 E 43000 299 000 00000 000	PW - Contingency	302.00	-		
110 E 43000 326 000 00000 000	PW - Uniforms	3,500.00	2,290.47		
110 E 43000 331 000 00000 000	PW - Gas, Oil, Diesel	10,000.00	4,294.96		
110 E 43000 333 000 00000 000	PW - Other Equip Parts & Repai	9,140.00	9,050.29		
110 E 43000 341 000 00000 000	PW - Tools	18,000.00	12,933.39		
110 E 43000 344 000 00000 000	PW - Safety Supplies	4,000.00	3,379.60		
110 E 43000 906 000 00000 000	PW - Street Drainage Improveme	-	-		
110 E 43000 949 000 00000 000	PW - Sirens & Installation	7,500.00	2,772.11		
Total Public Works Expenditures				581,072.14	346,289.92
Senior Center					
110 E 44310 241 000 00000 000	SC - Electric	6,000.00	4,288.93		
110 E 44310 220 000 00000 000	SC - Printing	-	-		
110 E 44310 242 000 00000 000	SC - Water	2,750.00	2,277.29		
110 E 44310 244 000 00000 000	SC - Gas/Propane	350.00	312.78		
110 E 44310 245 000 00000 000	SC - Telephone	3,700.00	3,474.17		
110 E 44310 266 000 00000 000	SC - Repair & Maintenance Buil	20,000.00	-		
110 E 44310 287 000 00000 000	SC - Meals & Entertainment	7,500.00	1,287.05		
110 E 44310 290 000 00000 000	SC - Contracted Service	3,500.00	1,275.00		
110 E 44310 299 000 00000 000	SC - Contingency	1,000.00	-		
110 E 44310 300 000 00000 000	SC - Office Supplies & Materia	750.00	-		
110 E 44310 320 000 00000 000	SC - Operating Supplies	2,000.00	282.52		
Total Senior Center Expenditures				47,550.00	13,197.74
Recreation					
110 E 44400 462 000 00000 000	REC - Youth Soccer	53,305.00	6,112.84		
110 E 44400 461 000 00000 000	REC - Summer Activities	-	-		
110 E 44400 478 000 00000 000	REC - Youth Olympics	-	-		

CITY OF LAKELAND
GENERAL FUND - Operating Statement
April 30, 2021

		Line Item Detail		Category	
		FY 2021 BUDGET	YTD 04/30/21	FY 2021 BUDGET	YTD 04/30/21
110 E 44400 464 000 00000 000	REC - Youth Basketball Expense	$ 40,000.00	$ 15,804.19		
110 E 44400 465 000 00000 000	REC - Youth Cheerleading	26,000.00	12,495.86		
110 E 44400 466 000 00000 000	REC - Youth T-Ball	10,000.00	100.00		
110 E 44400 467 000 00000 000	REC - Youth Tennis	6,000.00	2,116.45		
110 E 44400 472 000 00000 000	REC - Adult Flag Football	10,000.00	-		
110 E 44400 473 000 00000 000	REC - Adult Basketball	-	-		
110 E 44400 475 000 00000 000	REC - Youth Football	25,000.00	19,718.00		
110 E 44400 476 000 00000 000	REC - Recreation Camps	10,000.00	-		
110 E 44400 477 000 00000 000	REC - Concessions	2,000.00	-		
110 E 44400 479 000 00000 000	REC - Lego Camp	-	-		
Total Recreation Expenditures				$ 182,305.00	$ 56,347.34
IH Clubhouse					
110 E 44421 241 000 00000 000	IHC - Electric	6,000.00	4,288.93		
110 E 44421 455 000 00000 000	IHC - Landscaping	-	-		
110 E 44421 242 000 00000 000	IHC - Water	3,500.00	2,277.29		
110 E 44421 244 000 00000 000	IHC - Gas/Propane	350.00	312.78		
110 E 44421 245 000 00000 000	IHC - Telephone	800.00	689.69		
110 E 44421 259 000 00000 000	IHC - Other Professional Servi	-	-		
110 E 44421 266 000 00000 000	IHC - Repair & Maintenance Bui	24,233.58	9,263.29		
110 E 44421 290 000 00000 000	IHC - Contracted Service	3,000.00	2,380.28		
110 E 44421 299 000 00000 000	IHC - Contingency	2,000.00	-		
110 E 44421 320 000 00000 000	IHC - Operating Supplies	2,000.00	187.86		
110 E 44421 951 000 00000 000	IHC - Furniture/Fixtures	10,000.00	-		
Total Clubhouse Expenditures				51,883.58	19,400.12
Parks Administration					
110 E 44710 111 000 00000 000	PRK - Salary	80,000.00	64,614.29		
110 E 44710 121 000 00000 000	PRK - Regular Employee Wages	118,619.00	67,865.96		
110 E 44710 122 000 00000 000	PRK -Temporary Employee Wages	-	-		
110 E 44710 123 000 00000 000	PRK - Overtime Wages	764.00	987.64		
110 E 44710 141 000 00000 000	PRK - FICA (Employer's Share)	15,405.00	10,127.09		
110 E 44710 142 000 00000 000	PRK - Insurance	50,369.00	36,406.36		
110 E 44710 143 000 00000 000	PRK - Retirement	9,930.00	6,680.59		
110 E 44710 144 000 00000 000	PRK - HSA RETIREMENT	-	935.04		
110 E 44710 146 000 00000 000	PRK - Work Comp	5,380.00	2,266.44		
110 E 44710 148 000 00000 000	PRK - Education/Training	4,000.00	1,614.00		
110 E 44710 220 000 00000 000	PRK - Printing	-	-		
110 E 44710 230 000 00000 000	PRK - Publicity/Dues	925.00	600.00		
110 E 44710 245 000 00000 000	PRK - Telephone	2,040.00	1,234.00		
110 E 44710 245 000 00000 019	PRK - Telephone - CARES	140.00	290.65		
110 E 44710 452 000 00000 000	PRK - Gravel & Sand	5,000.00	-		
110 E 44710 254 000 00000 000	PRK - Architectural, Engineeri	-	-		
110 E 44710 280 000 00000 000	PRK - Travel	6,500.00	-		
110 E 44710 287 000 00000 000	PRK - Meals & Entertainment	1,600.00	-		
110 E 44710 290 000 00000 000	PRK - Contracted Service	3,000.00	1,175.00		
110 E 44710 299 000 00000 000	PRK - Contingency	3,000.00	-		
110 E 44710 320 000 00000 000	PRK - Operating Supplies	1,700.00	145.80		
110 E 44710 320 000 00000 019	PRK - Op Supplies - CARES	1,800.00	1,703.00		
110 E 44710 321 000 00000 000	PRK - CC Processing Fees	-	355.73		
110 E 44710 325 000 00000 116	PRK - Easter Fest	2,800.00	61.21		
110 E 44710 325 000 00000 119	PRK - Concerts	-	-		
110 E 44710 325 000 00000 110	PRK - Halloween Fest	-	-		
110 E 44710 325 000 00000 114	PRK - Christmas Fest	-	-		
110 E 44710 325 000 00000 118	PRK - Fishing Rodeo	-	-		
110 E 44710 325 110 00000 000	PRK - Halloween Fest	700.00	631.96		
110 E 44710 325 112 00000 000	PRK - IH Stage Opening	-	-		
110 E 44710 325 114 00000 000	PRK - Christmas Fest	2,500.00	1,851.14		
110 E 44710 325 118 00000 000	PRK - Fishing Rodeo	5,000.00	472.50		
110 E 44710 325 119 00000 000	PRK - Concerts	22,000.00	6,019.27		
110 E 44710 326 000 00000 000	PRK - Uniforms	300.00	135.46		
110 E 44710 333 000 00000 000	PRK - Other Equip Parts & Repa	5,500.00	1,356.50		
110 E 44710 341 000 00000 000	PRK - Tools	2,500.00	2,357.87		
110 E 44710 342 000 00000 000	PRK - Sign Parts & Supplies	2,000.00	767.24		
110 E 44710 455 000 00000 000	PRK - Landscaping	9,500.00	1,553.25		
110 E 44710 461 000 00000 000	PRK - Park Maintenance	45,815.00	13,201.25		
Total Parks Administration				408,787.00	225,409.24

CITY OF LAKELAND
GENERAL FUND - Operating Statement
April 30, 2021

		Line Item Detail		Category	
		FY 2021 BUDGET	YTD 04/30/21	FY 2021 BUDGET	YTD 04/30/21
Parks Capital					
110 E 44710 781 000 00000 000	PRK - Zadie Kuehl Park Improvements	$ 200,000.00	$ 169,659.19		
110 E 44710 923 000 00000 000	PRK - Park Development	310,000.00	120,151.88		
110 E 44710 924 000 00000 000	Dog Park Project	341,000.00	340,398.09		
110 E 44710 937 000 00000 000	PRK - Athletic Complex	1,062,000.00	50,356.97		
110 E 44710 969 000 00000 000	PRK - Hwy 70 Athletic Fields	1,207,825.00	17,305.57		
Total Parks Capital Expenditures				$ 3,120,825.00	$ 697,871.70
Transfers Out					
110 E 51621 765 000 00000 000	Operating Trans To State Stree	2,099,489.80	1,574,617.35		
110 E 51640 700 000 00000 000	Operating Trans to Storm Water	245,000.00	-		
110 E 51623 762 000 00000 000	Operating Trans To Education F	787,655.00	783,255.00		
110 E 51630 690 000 00000 000	Operating Transfer To Debt Ser	18,884,731.00	15,794,168.08		
110 E 51923 762 000 00000 000	Capital Trans to LSS	67,050.00	67,050.00		
Total Transfers out				22,083,925.80	18,219,090.43
110 Expenditures and Other Financing Uses Total		$ 31,944,244.52	$ 22,361,598.88	31,944,244.52	22,361,598.88
Net Change in Fund Balance				$ (4,050,044.52)	$ 2,282,503.37

City Of
LAKELAND
Tennessee

Financial Reports

State Street Aid

April 30, 2021

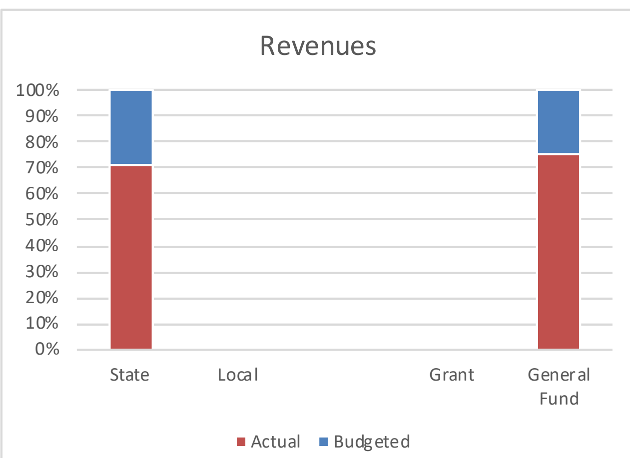
STATE STREET AID FUND
BALANCE SHEET
April 30, 2021

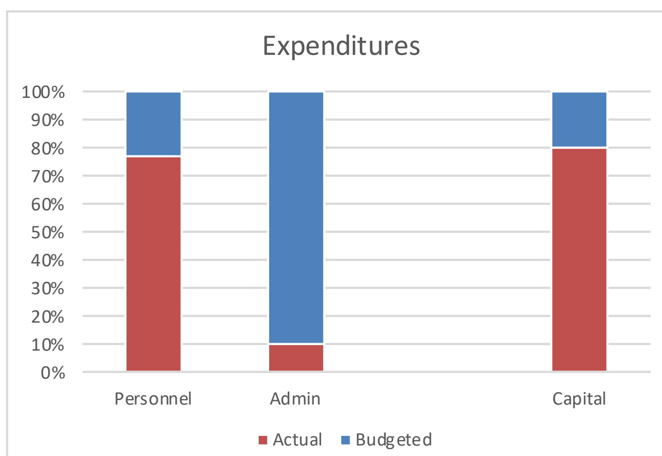
Assets		
State Street Aid Checking Acct	$	1,519,806
Due from Other Governments		-
Total Assets	**$**	**1,519,806**
Liabilities and Fund Balances		
Accounts Payable	$	7,202
Accrued Liabilities		376
Due to General Fund		-
Fund Balance - Unappropriated		1,512,228
Total Liabilities and Fund Balances	**$**	**1,519,806**

STATE STREET AID
STATEMENT OF REVENUES AND EXPENSES
APRIL 30, 2021

	Prior YTD 04/30/20	Current YTD 04/30/21	Budget FY 2021
REVENUES:			
State shared revenue	$ 310,003	$ 297,378	$ 418,230
Local Revenue	-	-	-
Grant Revenue	-	-	-
Other revenue	-	-	-
Total revenues	310,003	297,378	418,230
EXPENDITURES:			
Personnel expenses	(169,410)	(166,042)	(216,908)
Public works	(166,730)	(197,648)	(1,952,063)
Capital projects	(40,710)	(290,400)	(362,618)
Total expenditures	(376,850)	(654,090)	(2,531,589)
Net excess (deficiency) of revenues over expenditures	(66,847)	(356,712)	(2,113,359)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	1,574,617	2,099,490
Transfers out	-	-	-
Total other financing sources (uses):	-	1,574,617	2,099,490
Net change in fund balance	(66,847)	1,217,905	(13,869)
Fund balance - beginning of year	299,994	294,322 *	294,322 *
Fund balance - Apr 30	$ 233,147	$ 1,512,227	$ 280,453

*Unaudited





CITY OF LAKELAND
STATE STREET AID FUND - OPERATING STATEMENT
APRIL 30, 2021

		Line Item Detail		Category	
		FY 2021 BUDGET	YTD 04/30/21	FY 2021 BUDGET	YTD 04/30/21
State Shared Revenues					
121 R 33191 000 000 00000 000	TEMA/WIND STORM 2017	$ -	$ -		
121 R 33551 000 000 00000 000	TN Gas/Fuel Tax	213,750.00	148,606.63		
121 R 33553 000 000 00000 000	State Gasoline Inspection Fee	33,930.00	23,214.46		
121 R 33554 000 000 00000 000	State Emergency Street Fund	62,550.00	43,014.82		
121 R 33555 000 000 00000 000	TN Gas Improve Tax	108,000.00	74,735.13		
121 R 33593 000 000 00000 000	Excise Tax	-	7,806.92		
Total State Shared Revenue				$ 418,230.00	$ 297,377.96
Grant Revenues					
121 R 33812 000 000 00000 000	CARES Act Grant	-	-		
Total Grant Revenue				-	-
Transfers In					
121 R 37950 000 000 00000 000	Transfer In from General Fund	2,099,489.80	1,574,617.35		
Total Transfers In				2,099,489.80	1,574,617.35
121 Revenue and Other Financing Sources Total		$ 2,517,719.80	$ 1,871,995.31	2,517,719.80	1,871,995.31
Personnel Expenditures					
121 E 43100 121 000 00000 000	STR - Regular Employee Wages	142,799.00	111,326.20		
121 E 43100 123 000 00000 000	STR - Overtime Wages	1,461.00	1,331.68		
121 E 43100 132 000 00000 000	STR - Bonus Pay	-	-		
121 E 43100 141 000 00000 000	STR - FICA (Employer's Share)	11,144.00	9,038.36		
121 E 43100 142 000 00000 000	STR - Insurance	39,902.00	30,013.26		
121 E 43100 143 000 00000 000	STR - Retirement	6,648.00	5,496.34		
121 E 43100 144 000 00000 000	STR - HSA Retirement	-	2,532.52		
121 E 43100 146 000 00000 000	STR - Work Comp	12,054.00	5,127.18		
121 E 43100 148 000 00000 000	STR - Education/Training	1,200.00	-		
121 E 43100 149 000 00000 000	STR - Uniforms	1,700.00	1,176.33		
Total Personnel Expenditures				216,908.00	166,041.87
G&A Expenditures					
121 E 43100 230 000 00000 000	STR - Publicity/Dues/Membershi	1,200.00	940.00		
121 E 43100 245 000 00000 000	STR - Telephone	1,040.00	446.86		
121 E 43100 245 000 00000 019	STR - TELEPHONE-COVID-19	1,048.00	1,387.33		
121 E 43100 259 000 00000 000	STR - Other Professional Servi	6,000.00	193.77		
121 E 43100 261 000 00000 000	STR - Repair & Maintenance Mot	11,350.00	5,871.40		
121 E 43100 264 000 00000 000	STR - Traffic Control Lights	5,000.00	5,000.00		
121 E 43100 268 000 00000 000	STR - Repair & Maintenance Roa	1,800,000.00	104,884.84		
121 E 43100 280 000 00000 000	STR - Travel	500.00	-		
121 E 43100 287 000 00000 000	STR - Meals & Entertainment	1,000.00	-		
121 E 43100 299 000 00000 000	STR - Contingency	725.00	386.88		
121 E 43100 320 000 00000 000	STR - Operating Supplies	5,000.00	3,673.47		
121 E 43100 331 000 00000 000	STR - Gas, Oil, Diesel	18,000.00	9,084.32		
121 E 43100 333 000 00000 000	STR - Other Equip Parts & Repa	9,000.00	8,884.47		
121 E 43100 341 000 00000 000	STR - Tools	5,500.00	4,317.17		
121 E 43100 342 000 00000 000	STR - Sign Parts & Supplies	15,000.00	12,817.14		
121 E 43100 344 000 00000 000	STR - Safety Supplies	300.00	47.94		
121 E 43100 410 000 00000 000	STR - Concrete / Clay	3,000.00	-		
121 E 43100 452 000 00000 000	STR - Gravel & Sand	15,000.00	11,249.34		
121 E 43100 471 000 00000 000	STR - Asphalt & Asphalt Filler	40,000.00	15,065.04		
121 E 43100 533 000 00000 000	STR - Machinery & Equip Rental	13,400.00	13,398.00		
Total G&A Expenditures				1,952,063.00	197,647.97
Capital Projects					
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	14,400.00	14,069.12		
121 E 43160 241 000 00000 000	Street Lighting - Electric	20,000.00	20,429.14		
121 E 43100 941 000 00000 000	STR - HEAVY EQUIPMENT	119,825.00	86,869.00		
121 E 52115 920 000 00000 000	Building Improvements	208,392.80	169,032.33		
Total Capital Projects Expenditures				362,617.80	290,399.59
121 Expenditures Total		$ 2,531,588.80	$ 654,089.43	2,531,588.80	654,089.43
Net Change in Fund Balance				$ (13,869.00)	$ 1,217,905.88

City Of
LAKELAND
Tennessee

Financial Reports

Debt Service Fund

April 30, 2021

CITY OF LAKELAND
DEBT SERVICE FUND - BALANCE SHEET
APRIL 30, 2021

Assets	Debt Service Fund
Debt Service Fund Cash Acct	$ 43
Due from Other Funds	-
Total Assets	$ 43

Liabilities and Fund Balances	
Due to General Fund	$ -
Fund Balance	43
Total Liabilities and Fund Balances	$ 43

CITY OF LAKELAND
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
APRIL 30, 2021

	YTD 04/30/21	Budget FY 2021
Revenues:		
Interest	$ -	$ -
Total Revenues	-	-
Expenditures:		
Principal	(14,457,162)	(17,420,660)
Interest	(1,282,971)	(1,398,371)
Dues and Fees	(54,035)	(65,700)
Total Expenditures	(15,794,168)	(18,884,731)
Net excess (deficiency) of revenues over expenditures	(15,794,168)	(18,884,731)
Other Financing Sources (Uses):		
Transfers In	15,794,168	18,884,731
Transfers Out	-	-
Total Other Financing Sources (Uses)	15,794,168	18,884,731
Net Change in Fund Balance	$ -	$ -

City of Lakeland
Debt Service Fund - Operating Statement
April 30, 2021

		Line Item Detail				Category			
		FY 2021 BUDGET		YTD 04/30/21		FY 2021 BUDGET		YTD 04/30/21	
Revenues									
210 R 36100 000 000 00000 000	Interest Earned - Checking	$	-	$	0.14				
210 R 37950 000 000 00000 000	Transfer In from General Fund		18,884,731.00		15,794,168.08				
210 Revenue Total		$	18,884,731.00	$	15,794,168.22	$	18,884,731.00	$	15,794,168.22
210 E 49200 621 000 00000 000	Principal - TMBF #50236		215,000.00		-				
210 E 49200 622 000 00000 000	Principal - TMBF #50538		2,738,000.00		-				
210 E 49200 623 000 00000 000	Principal -TLDA Beverle Rivera		62,988.00		52,490.00				
210 E 49200 624 000 00000 000	Principal - Shelby County		54,672.00		54,672.00				
210 E 49200 625 000 00000 000	Principal - 20M CONs, 2015		14,350,000.00		14,350,000.00				
210 E 49200 628 000 00000 000	Principal - 2019 CON		-		-				
Total Principal							17,420,660.00		14,457,162.00
210 E 49400 641 000 00000 000	Interest - 2004 TMBF #50236		3,000.00		1,271.92				
210 E 49400 642 000 00000 000	Interest - 2008 TMBF #50538		6,000.00		5,383.69				
210 E 49400 643 000 00000 000	Interest - TLDA Beverle Rivera		26,556.00		22,130.00				
210 E 49400 644 000 00000 000	Interest - Shelby County Schoo		1,665.00		1,665.00				
210 E 49400 645 000 00000 000	Interest - 20M CONs, Series 20		686,900.00		686,900.00				
210 E 49400 648 000 00000 000	Interest - 2019 CON		674,250.00		565,620.83				
Total Interest							1,398,371.00		1,282,971.44
210 E 49500 691 000 00000 000	Loan Fees - 2004 TMBF #50236		6,500.00		3,998.91				
210 E 49500 692 000 00000 000	Loan Fees - 2008 TMBF #50538		20,000.00		14,235.73				
210 E 49500 693 000 00000 000	Loan Fees - TLDA Beverle River		1,600.00		1,400.00				
210 E 49500 694 000 00000 000	COI - BAN Series 2019		-		-				
210 E 49500 694 015 00000 000	COI - CON 2015 Refi- USDA		34,000.00		34,000.00				
210 E 49500 696 000 00000 000	Loan Fees - BAN Series 2019		2,400.00		-				
210 E 49500 695 000 00000 000	Loan Fees - CON Series 2015		1,200.00		400.00				
Total Fees							65,700.00		54,034.64
210 Expenditures Total		$	18,884,731.00	$	15,794,168.08		18,884,731.00		15,794,168.08
Net Change in Fund Balance						$	-	$	0.14

City Of

LAKELAND

TENNESSEE

Financial Reports

Sewer Fund

April 30, 2021

City of Lakeland, TN
Sewer Fund
Statement of Net Position
April 30, 2021

ASSETS		
Current assets:		
Cash and cash equivalents	$	2,778,545
Receivables		
Accounts		-
Interest		1,721
Due from other governments		-
Total current assets		2,780,266
Capital assets:		
Capital assets, not being depreciated		611,770
Capital assets, being depreciated - net		13,302,671
Total capital assets		13,914,441
Net pension asset		2,817
Total assets		16,697,524
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pensions		20,527
LIABILITIES		
Current liabilities:		
Accounts payable and accrued expenses		17,803
Current portion of notes payable		588,000
Total current liabilities		605,803
Noncurrent liabilities:		
Net pension liability		-
Notes payable, net of current portion		3,313,000
Total liabilities		3,918,803
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pensions		14,098
NET POSITION		
Net investment in capital assets		10,013,441
Unrestricted		2,771,709
Total net position	$	12,785,150

City of Lakeland, Tennessee
SEWER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
April 30, 2021

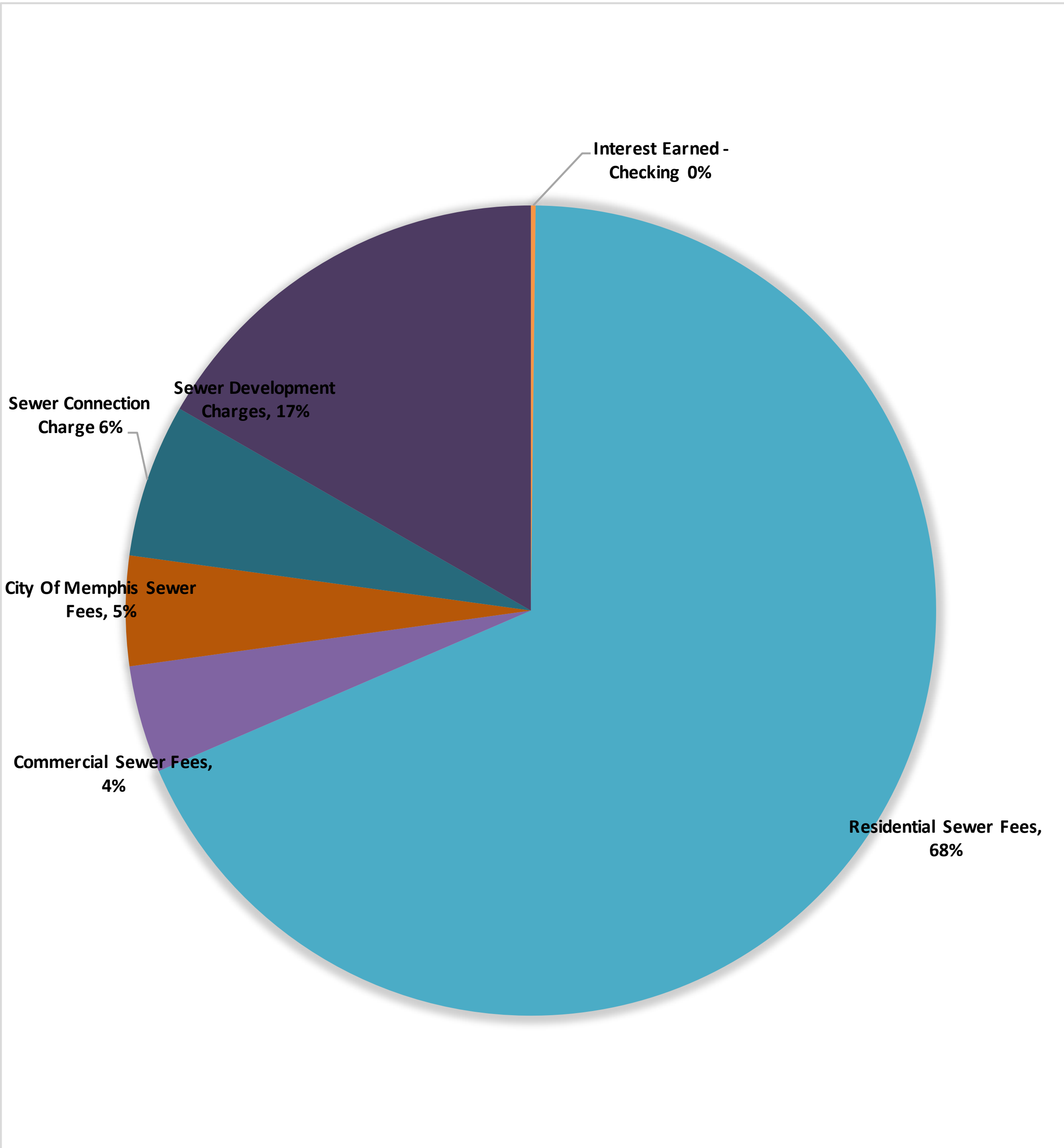
	Prior YTD 04/30/20	Current YTD 04/30/21	Plan FY 2021
Operating revenues:			
Sewer service fee	$ 1,111,931	$ 1,157,840	$ 1,537,200
Service connection fees	773,187	343,200	407,900
Operating grants	-	-	-
Total operating revenues	1,885,118	1,501,040	1,945,100
Operating expenses:			
Personnel expenses	(243,795)	(281,195)	(357,044)
General and administrative	(319,673)	(301,578)	(466,364)
Depreciation	(421,391)	(425,000)	(510,000)
Total operating expenses	(984,859)	(1,007,773)	(1,333,408)
Operating Income (Loss)	900,259	493,267	611,692
Nonoperating revenues (expenses):			
Interest income	13,602	2,828	20,000
Interest and agent Fee expense	(79,203)	(27,559)	(76,644)
Total non-operating expenses	(65,601)	(24,731)	(56,644)
Change in net position *	834,658	468,536	555,048
Net position - beginning of year	11,376,114	12,316,614	12,316,614
Net position - Apr-30	$ 12,210,772	$ 12,785,150	$ 12,871,662

* - Excludes contributed capital in the FY 2021 Plan amount.

Capital activity:			
Grant proceeds	$ -	$ -	$ -
Capital expenditures	(280,560)	(496,678)	(6,000,000)
Capital income (loss):	$ (280,560)	$ (496,678)	$ (6,000,000)

City of Lakeland, TN

Sewer Fund Report: 04/30/2021
Revenue Composition



City of Lakeland, Tennessee
SEWER FUND
STATEMENT OF CASH FLOWS
April 30, 2021

		Current YTD 04/30/21
Cash flows from operating activities:		
Receipts from customers and users	$	1,639,433
Payments to suppliers/operating costs		(640,460)
Net cash provided by operating activities		998,973
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets		(496,678)
Interest paid on capital debt		(27,559)
Net cash used by capital and related financing activities		(524,237)
Cash flows from investing activities:		
Interest income received		2,828
Net increase (decrease) in cash and cash equivalents		477,564
Cash and cash equivalents - beginning of year		2,300,981
Cash and cash equivalents - Apr-30	$	2,778,545

City of Lakeland, TN
SEWER FUND
BALANCE SHEET
April 30, 2021

Assets

11212	Sewer Fund Checking Acct	$	1,789,157
12122	Money Market - First Citizens Bank		428,048
12126	CD - First Citizens Bank		116,233
12129	CD - First Citizens Bank		445,107
13800	Accounts Receivable		-
13600	Accumulated Depreciation		(7,295,439)
13700	Due from Other Governments		-
13900	Interest Receivable		1,721
16100	Land		75,360
17600	Prepaid Loan Cost TML Bond		77,000
17620	Accumulated Amortization Prepaid Loan		(77,000)
18249	Sewer Improvements		2,152,375
18250	Subdivision Additions		7,194,966
18251	Vehicle		75,687
18252	Equipment		484,305
18253	Construction in Progress		536,410
18254	Tank/Pump Truck		119,830
18255	Wastewater Treatment Plant		10,499,269
19000	Net Pension Asset		2,817
19010	Def Outflows - Actuarial Exper		14,522
19020	Def Outflows - Contr after msm		4,157
19023	Def Outflows - Chg in Assumpti		1,848
	Total Assets	$	16,646,373

Liabilities, Reserves, and Fund Balances

21120	Accounts Payable	$	-
21211	Social Security Taxes Payable		-
21212	FIT Payable		-
21214	Medicare Taxes Payable		-
21222	Employee Payroll Ins Payable		-
21224	Accrued Payroll & Vacation		17,799
21225	Due To 457(b)/401(k) Plan		-
21241	Due To TCRS		-
21299	Employee Phone Payable		4
21320	Retainage on contracts		-
21411	Due to General Fund		-
23221	Note Payable - TML Bond Fund - WWTP		3,901,000
23800	Net Pension Liability		-
23900	Deferred Inflows - Investments		2,326
23901	Def Inflows - Actuarial Experi		11,772
27100	Fund Balance - Unappropriated		12,713,472
	Total Liabilities, Reserves, Fund Balances	$	16,646,373

CITY OF LAKELAND
SEWER FUND - Operating Statement
April 30, 2021

		Line Item Detail		Category	
		FY 2021 BUDGET	YTD 04/30/21	FY 2021 BUDGET	YTD 04/30/21
Interest					
412 R 36100 000 000 00000 000	Interest Earned - Checking	$ 20,000.00	$ 2,827.88		
Total Interest				$ 20,000.00	$ 2,827.88
Sewer Service Fees					
412 R 37230 000 000 00000 000	Residential Sewer Fees	1,363,900.00	1,027,577.70		
412 R 37231 000 000 00000 000	Commercial Sewer Fees	77,500.00	64,388.17		
412 R 37232 000 000 00000 000	City Of Memphis Sewer Fees	95,800.00	65,874.47		
Total Sewer Service Fees				1,537,200.00	1,157,840.34
Sewer Charges					
412 R 37233 000 000 00000 000	Sewer Connection Charge	113,400.00	92,100.00		
412 R 37298 000 000 00000 000	Sewer Development Charges	294,500.00	251,100.00		
Total Sewer Charges				407,900.00	343,200.00
Operating Grants					
412 R 33812 000 000 00000 000	CARES Act Grant	-	-		
Total Operating Grants				-	-
412 Revenue Total		$ 1,965,100.00	$ 1,503,868.22	1,965,100.00	1,503,868.22
Personnel Expenses					
412 E 43250 111 000 00000 000	SEW - Salaries - Permanent	94,271.00	79,329.64		
412 E 43250 121 000 00000 000	SEW - Regular Employee	140,342.00	114,615.65		
412 E 43250 122 000 00000 000	SEW - Temporary Wages	5,000.00	10,510.19		
412 E 43250 123 000 00000 000	SEW - Overtime Wages	1,232.00	8.70		
412 E 43250 132 000 00000 000	SEW - Bonus Pay	-	-		
412 E 43250 141 000 00000 000	SEW - FICA (Employer's Share)	18,607.00	15,808.19		
412 E 43250 142 000 00000 000	SEW - Insurance	72,939.00	41,354.26		
412 E 43250 143 000 00000 000	SEW - Retirement	11,579.00	9,805.93		
412 E 43250 144 000 00000 000	SEW - HSA Retirement	-	4,618.93		
412 E 43250 146 000 00000 000	SEW - Workmen's	8,574.00	3,644.76		
412 E 43250 148 000 00000 000	SEW - Education/Training	2,500.00	425.00		
412 E 43250 149 000 00000 000	SEW - Uniforms	2,000.00	1,073.42		
Total Personnel Expenses				357,044.00	281,194.67
Administrative Expenses					
412 E 43250 220 000 00000 000	SEW - Printing	500.00	-		
412 E 43250 230 000 00000 000	SEW - Publicity/Dues	2,000.00	2,000.00		
412 E 43250 232 000 00000 000	SEW - Environmental Protection	5,000.00	4,940.00		
412 E 43250 241 000 00000 000	SEW - Electric	128,000.00	108,142.64		
412 E 43250 242 000 00000 000	SEW - Water	-	-		
412 E 43250 244 000 00000 000	SEW - Gas/Propane	800.00	1,331.56		
412 E 43250 245 000 00000 000	SEW - Telephone	15,000.00	8,763.44		
412 E 43250 245 000 00000 019	SEW - PHONE-COVID-19	408.00	578.76		
412 E 43250 251 000 00000 000	SEW - MLGW Collection Fee	30,000.00	23,186.42		
412 E 43250 252 000 00000 000	SEW - Legal Services	4,280.00	6,755.70		
412 E 43250 253 000 00000 000	SEW - Accounting & Auditing	8,800.00	8,000.00		
412 E 43250 254 000 00000 000	SEW - Arch/Eng/Landscaping	8,000.00	-		
412 E 43250 259 000 00000 000	SEW - Other Professional	29,720.00	23,358.67		
412 E 43250 261 000 00000 000	SEW - Repair & Maintenance	4,000.00	2,099.20		
412 E 43250 266 000 00000 000	SEW - Repair & Maintenance	2,000.00	310.00		
412 E 43250 280 000 00000 000	SEW - Travel	2,500.00	-		
412 E 43250 287 000 00000 000	SEW - Meals & Entertainment	1,000.00	-		
412 E 43250 290 000 00000 000	SEW - Contracted Service	95,000.00	14,641.32		
412 E 43250 310 000 00000 000	SEW - Office Supplies &	3,000.00	475.00		
412 E 43250 322 000 00000 000	SEW - Chemical, Laboratory,	10,000.00	4,186.56		
412 E 43250 331 000 00000 000	SEW - Gas, Oil, Diesel	10,000.00	3,712.73		
412 E 43250 333 000 00000 000	SEW - Other Equipment Parts	50,000.00	47,174.95		
412 E 43250 341 000 00000 000	SEW - Tools	2,000.00	-		
412 E 43250 452 000 00000 000	SEW - Gravel & Sand	5,000.00	-		
412 E 43250 454 000 00000 000	SEW - Sewer Line Materials	3,000.00	966.07		

CITY OF LAKELAND
SEWER FUND - Operating Statement
April 30, 2021

		Line Item Detail		Category	
		FY 2021 BUDGET	YTD 04/30/21	FY 2021 BUDGET	YTD 04/30/21
412 E 43250 511 000 00000 000	SEW - Insurance On Buildings	$ 33,356.00	$ 33,356.00		
412 E 43250 513 000 00000 000	SEW - Liability	6,000.00	5,064.00		
412 E 43250 515 000 00000 000	SEW - Professional Liability	2,000.00	-		
412 E 43250 533 000 00000 000	SEW - Machinery & Equipment Rental	5,000.00	2,535.00		
Total Administrative Expenses				$ 466,364.00	$ 301,578.02
Interest and Fees					
412 E 43250 611 000 00000 000	SEW - Interest On Long Term	46,644.00	7,637.42		
412 E 43250 614 000 00000 000	SEW - Fees (Tml Bond	30,000.00	19,921.62		
Total Interest and Fees				76,644.00	27,559.04
Depreciation					
412 E 43250 950 000 00000 000	SEW - Depreciation Expense	510,000.00	-		
Total Depreciation Expense				510,000.00	-
Capital Outlays					
412 E 43250 941 000 00000 000	SEW - HEAVY EQUIPMENT	400,000.00	-		
412 E 43250 953 000 00000 000	SEW - Improvements Other	150,000.00	79,380.27		
412 E 43250 954 000 00000 000	SEW - Light Equipment	100,000.00	78,191.28		
412 E 43250 957 000 00000 000	SEW - Oliver Creek Interceptor	5,000,000.00	130,666.22		
412 E 43250 957 410 00000 000	Clear Creek Interceptor	-	-		
412 E 43250 958 000 00000 000	SEW - Oliver Creek Interceptor	350,000.00	208,440.00		
Total Capital Outlays				6,000,000.00	496,677.77
412 Expense Total		$ 6,660,052.00	$ 898,569.50	7,410,052.00	1,107,009.50
Revenues Over (Under) Expenses				(5,444,952.00)	396,858.72
Reconciliation to Change in Net Position:					
Add: Capital Outlays				6,000,000.00	496,677.77
Less: Depreciation				-	(425,000.00)
Change in Net Position				$ 555,048.00	$ 468,536.49

City Of
LAKELAND
Tennessee

Financial Reports

Storm Water Fund

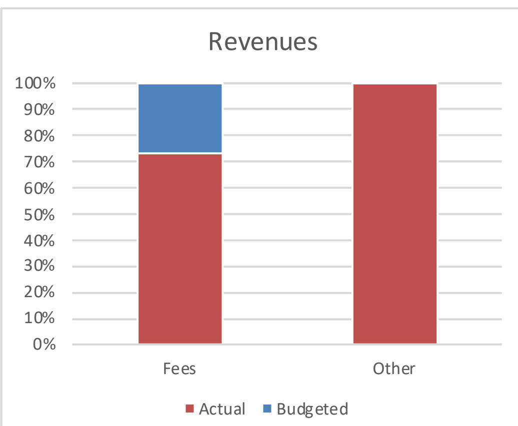
April 30, 2021

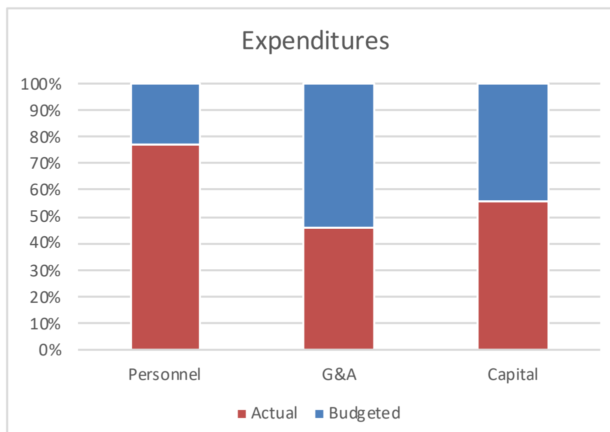
STORM WATER FUND
BALANCE SHEET
April 30, 2021

Assets		
Storm Water Fund Cash Acct	$	42,023
Total Assets	$	42,023
Liabilities and Fund Balances		
Accounts Payable	$	-
Accrued Liabilities		-
Fund Balance - Unappropriated		42,023
Total Liabilities and Fund Balances	$	42,023

STORM WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2021

	Prior YTD 04/30/20	Current YTD 04/30/21	Budget FY 2021
REVENUES:			
Storm Water Fees	$ 143,067	$ 144,640	$ 197,000
Other	-	23,550	-
Total revenues	143,067	168,190	197,000
EXPENDITURES:			
Personnel expenses	(23,394)	(34,706)	(45,071)
General and administrative	(23,091)	(12,478)	(27,310)
Capital	(97,319)	(247,374)	(445,000)
Total expenditures	(143,804)	(294,558)	(517,381)
Net change in fund balance	(737)	(126,368)	(320,381)
Fund balance - beginning of year	144,138	168,392	168,392
Fund balance - Apr 30	$ 143,401	$ 42,024	$ (151,989)





CITY OF LAKELAND
STORM WATER FUND - Operating Statement
April 30, 2021

		Line Item Detail FY 2021 BUDGET	Line Item Detail YTD 04/30/21	Category FY 2021 BUDGET	Category YTD 04/30/21
Revenues					
416 R 37000 000 000 00000 000	Residential STW Fees	$ 197,000.00	$ 144,639.99		
416 R 37002 000 000 00000 000	Stormwater Fines	-	23,550.00		
416 Revenue Total		$ 197,000.00	$ 168,189.99	$ 197,000.00	$ 168,189.99
Personnel Expenditures					
416 E 46000 121 000 00000 000	STW - Regular Employee Wages	$ 31,654.00	$ 23,522.88		
416 E 46000 123 000 00000 000	STW - Overtime Wages	536.00	787.31		
416 E 46000 132 000 00000 000	STW - Bonus Pay	-	-		
416 E 46000 141 000 00000 000	STW - FICA (Employer's Share)	2,493.00	1,790.49		
416 E 46000 142 000 00000 000	STW - Insurance	6,865.00	6,043.49		
416 E 46000 143 000 00000 000	STW - Retirement	1,456.00	1,136.25		
416 E 46000 144 000 00000 000	STW - HSA Retirement	-	194.11		
416 E 46000 146 000 00000 000	STW - Work Comp	1,367.00	664.81		
416 E 46000 148 000 00000 000	STW - Education/Training	500.00	500.00		
416 E 46000 149 000 00000 000	STW - Uniforms	200.00	67.46		
Total Personnel Expenditures				45,071.00	34,706.80
G&A Expenditures					
416 E 46000 220 000 00000 000	STW - Printing	3,000.00	-		
416 E 46000 230 000 00000 000	STW - Publicity/Dues	700.00	700.00		
416 E 46000 232 000 00000 000	STW - Environmental Protection	3,460.00	3,460.00		
416 E 46000 251 000 00000 000	STW - MLGW Collection Fee	4,000.00	3,014.82		
416 E 46000 259 000 00000 000	STW - Other Professional Services	2,500.00	-		
416 E 46000 280 000 00000 000	STW - Travel	200.00	-		
416 E 46000 287 000 00000 000	STW - Meals & Entertainment	100.00	70.67		
416 E 46000 290 000 00000 000	STW - Contracted Service	5,000.00	250.00		
416 E 46000 299 000 00000 000	STW - Contingency	1,000.00	-		
416 E 46000 300 000 00000 000	STW - Office Supplies	100.00	-		
416 E 46000 331 000 00000 000	STW - Gas, Oil, Diesel	1,500.00	930.14		
416 E 46000 341 000 00000 000	STW - Tools	250.00	74.88		
416 E 46000 454 000 00000 000	STW - Sewer Line Materials	5,500.00	3,977.63		
Total G&A Expenditures		-	-	27,310.00	12,478.14
Capital Projects		-	-		
416 E 46000 900 000 00000 000	STW - Capital Projects	445,000.00	247,374.04		
Total Capital Projects Expenditures		-	-	445,000.00	247,374.04
416 Expenditures Total		$ 517,381.00	$ 294,558.98	517,381.00	294,558.98
Net Change in Fund Balance				$ (320,381.00)	$ (126,368.99)

CITY OF

LAKELAND

TENNESSEE

FINANCIAL REPORTS

SOLID WASTE FUND

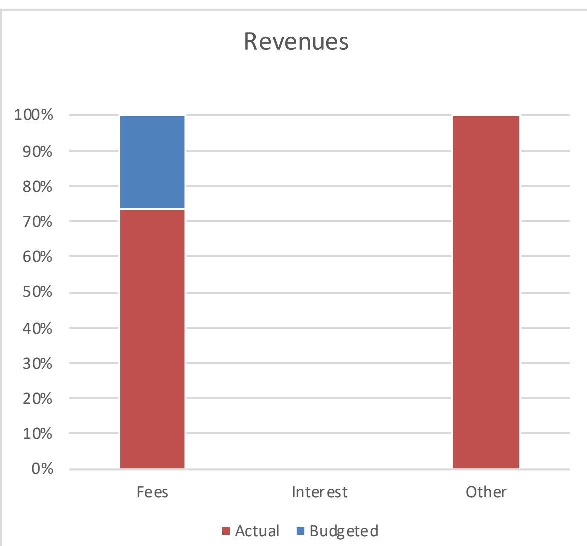
APRIL 30, 2021

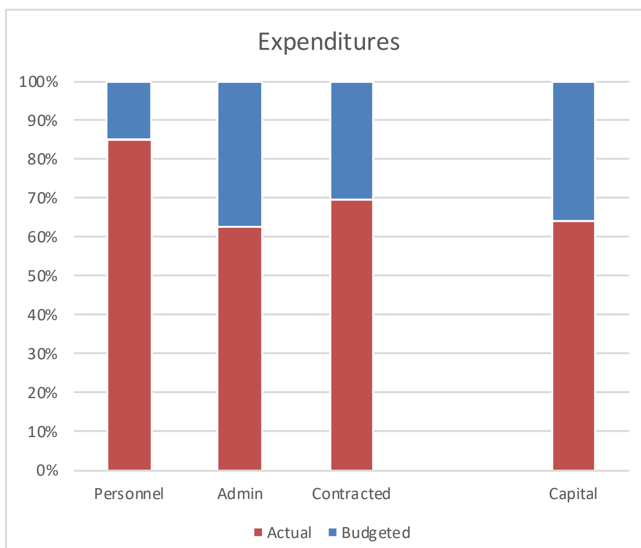
SOLID WASTE FUND
BALANCE SHEET
April 30, 2021

Assets		
Solid Waste Fund Cash Acct	$	446,376
A/R: Credit Card Transactions		-
Due From Other Governments		-
Total Assets	**$**	**446,376**
Liabilities and Fund Balances		
Accounts Payable	$	-
Accrued Liabilities		36
Fund Balance		446,340
Total Liabilities and Fund Balances	**$**	**446,376**

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES
April 30, 2021

	Prior YTD 04/30/20	Current YTD 04/30/21	Budget FY 2021
REVENUES:			
Solid waste collection fees	$ 952,819	$ 966,187	$ 1,311,954
Interest income	-	-	-
Grant revenues	-	138,760	171,572
Other	1,340	11,270	-
Total revenues	954,159	1,116,217	1,483,526
EXPENDITURES:			
Personnel expenditures	(105,624)	(160,584)	(188,713)
General and administrative	(63,704)	(51,799)	(82,548)
Contracted services	(619,071)	(845,485)	(1,211,800)
Capital	(370,109)	(159,031)	(248,393)
Total expenditures	(1,158,508)	(1,216,899)	(1,731,454)
Net change in fund balance	(204,349)	(100,682)	(247,928)
Fund balance - beginning of year	1,031,180	547,022	547,022
Fund balance - Apr 30	$ 826,831	$ 446,340	$ 299,094





CITY OF LAKELAND

SOLID WASTE - Operating Statement

FYTD as of April 30, 2021

		Line Item Detail		Category	
		FY 2021 BUDGET	YTD 04/30/21	FY 2021 BUDGET	YTD 04/30/21
Revenues					
424 R 34429 000 000 00000 000	Recycle Rebate/Scrap Metals	$ -	$ -		
424 R 34430 000 000 00000 000	Solid Waste Fees	1,310,454.00	966,186.68		
424 R 34432 000 000 00000 000	Bulk Waste Pickup Fees	1,500.00	1,400.00		
424 R 33812 000 000 00000 000	CARES Act Grant	171,572.00	138,759.64		
424 R 36335 000 000 00000 000	Insurance Reimbursements	-	9,871.00		
424 R 36900 000 000 00000 000	Misc. Income	-	-		
424 Revenue Total		$ 1,483,526.00	$ 1,116,217.32	$ 1,483,526.00	$ 1,116,217.32
Personnel Expenditures					
424 E 43260 111 000 00000 000	SDW - Salaries	$ 29,589.00	$ 25,114.79		
424 E 43260 121 000 00000 000	SDW - Regular Employee Wages	69,104.00	57,271.10		
424 E 43260 122 000 00000 000	SDW - Temporary Employee Wages	49,920.00	48,778.57		
424 E 43260 123 000 00000 000	SDW - Overtime Wages	1,466.00	97.51		
424 E 43260 132 000 00000 000	SDW - Bonus Pay	-	-		
424 E 43260 141 000 00000 000	SDW - FICA (Employer's Share)	7,737.00	6,363.37		
424 E 43260 142 000 00000 000	SDW - Insurance	22,618.00	17,082.73		
424 E 43260 143 000 00000 000	SDW - Retirement	4,811.00	4,193.86		
424 E 43260 144 000 00000 000	SDW - HSA Retirement	-	689.59		
424 E 43260 146 000 00000 000	SDW - Work Comp	2,418.00	930.94		
424 E 43260 148 000 00000 000	SDW - Education/Training	650.00	-		
424 E 43260 149 000 00000 000	SDW - Uniforms	400.00	62.83		
Total Personnel Expenditures				188,713.00	160,585.29
G&A Expenditures					
424 E 43260 210 000 00000 000	SDW - Postage	2,500.00	790.56		
424 E 43260 220 000 00000 000	SDW - Printing	4,750.00	4,743.34		
424 E 43260 245 000 00000 000	SDW - Telephone/Internet	1,000.00	446.86		
424 E 43260 245 000 00000 019	SDW - TELEPHONE-COVID-19	648.00	795.33		
424 E 43260 251 000 00000 000	SDW - MLGW Collection Fee	26,000.00	19,885.68		
424 E 43260 259 000 00000 000	SDW - Other Professional Servi	10,000.00	5,065.25		
424 E 43260 261 000 00000 000	SDW - Repair & Maintenance Veh	2,500.00	593.68		
424 E 43260 280 000 00000 000	SDW - Travel	500.00	-		
424 E 43260 287 000 00000 000	SDW - Meals & Entertainment	400.00	-		
424 E 43260 295 000 00000 000	SDW - Litter Control	23,250.00	9,383.56		
424 E 43260 299 000 00000 000	SDW - Contingency	1,000.00	-		
424 E 43260 331 000 00000 000	SDW - Gas, Oil, Diesel	10,000.00	10,094.39		
Total G&A Expenditures				82,548.00	51,798.65
Contracted Services					
424 E 43260 289 000 00000 000	SDW - Other Contracted Service	312,000.00	160,715.92		
424 E 43260 290 000 00000 019	SDW - Contracted Service-CARES	40,500.00	35,700.00		
424 E 43260 290 000 00000 000	SDW - Contracted Service	859,300.00	649,068.78		
Total Contracted Services				1,211,800.00	845,484.70
Capital Projects					
424 E 43260 941 000 00000 000	Capital Outlay-Equipment	60,000.00	-		
424 E 43260 944 000 00000 000	SDW - Capital Outlay - Vehicle	80,000.00	30,050.00		
424 E 52115 920 000 00000 000	Building Improvements	108,392.80	128,980.95		
Total Capital Expenditures				248,392.80	159,030.95
424 Expenditures Total		$ 1,483,061.00	$ 1,057,868.64	1,731,453.80	1,216,899.59
Net Change in Fund Balance				$ (247,927.80)	$ (100,682.27)

Appendix A – Budgetary Transfers

Fnd T Acct Obj Prj Loc Prg	Account Level Description	2020-21 Original Budget	2020-21 Budget Carry Fwd	2020-21 Budget Revisions	2020-21 Budget Transfers	2020-21 Revised Budget
110 R 31111 000 000 00000 000	Real Property Taxes (Current)	$ 1,571,456.00	$ -	$ -	$ 2,014,255.00	$ 3,585,711.00
110 R 31118 000 000 00000 000	Special Property Tax - School	$ 2,014,255.00	$ -	$ -	$ (2,014,255.00)	$ -
110 E 41000 147 000 00000 119	GOV - Unemployment - COVID	$ -	$ -	$ 5,000.00	$ 1,600.00	$ 6,600.00
110 E 41000 255 000 00000 000	GOV - Data Processing Services	$ -	$ -	$ -	$ 120.00	$ 120.00
110 E 41000 299 000 00000 000	GOV - Contingency	$ 14,000.00	$ -	$ -	$ (1,720.00)	$ 12,280.00
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	$ 10,000.00	$ -	$ -	$ (1,655.00)	$ 8,345.00
110 E 41000 511 000 00000 000	GOV - Insurance On Buildings	$ 11,000.00	$ -	$ -	$ 1,212.00	$ 12,212.00
110 E 41000 513 000 00000 000	GOV - Liability	$ 38,000.00	$ -	$ -	$ (5,812.00)	$ 32,188.00
110 E 41000 944 000 00000 000	GEN GOV - HVAC Replacement	$ -	$ -	$ 25,000.00	$ 2,175.00	$ 27,175.00
110 E 41000 948 000 00000 000	GOV - Computer Upgrades	$ -	$ -	$ -	$ 357.00	$ 357.00
110 E 41210 255 000 00000 000	CRT - Data Processing	$ 100.00	$ -	$ -	$ 900.00	$ 1,000.00
110 E 41330 148 000 00000 000	BOC - Education/Training	$ 1,000.00	$ -	$ -	$ (1.00)	$ 999.00
110 E 41330 670 000 00000 000	BOC - Election Comm. Fee	$ -	$ -	$ 11,930.00	$ 1.00	$ 11,931.00
110 E 41330 951 000 00000 019	BOC - Furn/Fixt - COVID-19	$ -	$ -	$ 16,653.00	$ 755.00	$ 17,408.00
110 E 41500 148 000 00000 000	FIN - Education/Training	$ 5,500.00	$ -	$ -	$ (3,000.00)	$ 2,500.00
110 E 41500 220 000 00000 000	FIN - Printing	$ -	$ -	$ -	$ 1,600.00	$ 1,600.00
110 E 41500 259 000 00000 000	FIN - Other Prof Services	$ -	$ -	$ -	$ 500.00	$ 500.00
110 E 41500 280 000 00000 000	FIN - Travel	$ 4,500.00	$ -	$ -	$ (3,000.00)	$ 1,500.00
110 E 41500 299 000 00000 000	FIN - Contingency	$ 1,000.00	$ -	$ -	$ (1,000.00)	$ -
110 E 41670 245 000 00000 000	ENG - Telephone	$ 1,440.00	$ -	$ -	$ (146.00)	$ 1,294.00
110 E 41670 245 000 00000 019	ENG - Telephone - CARES	$ -	$ -	$ 140.00	$ 146.00	$ 286.00
110 E 41670 299 000 00000 000	ENG - Contingency	$ 2,500.00	$ -	$ -	$ (1,300.00)	$ 1,200.00
110 E 41670 951 000 00000 019	ENG - Furn Fixt - CARES	$ -	$ -	$ -	$ 1,300.00	$ 1,300.00
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	$ 96,010.00	$ -	$ -	$ (972.00)	$ 95,038.00
110 E 41672 123 000 00000 000	INS - Overtime Wages	$ 556.00	$ -	$ -	$ 972.00	$ 1,528.00
110 E 41700 245 000 00000 000	PLN - Telephone	$ 720.00	$ -	$ -	$ (45.00)	$ 675.00
110 E 41700 245 000 00000 019	PLN - Telephone - CARES	$ -	$ -	$ -	$ 45.00	$ 45.00
110 E 41701 259 000 00000 000	ECD - Other Professional Servi	$ 36,000.00	$ -	$ -	$ 1,000.00	$ 37,000.00
110 E 41710 245 000 00000 000	CDE - Telephone	$ 720.00	$ -	$ -	$ (121.00)	$ 599.00
110 E 41710 245 000 00000 019	CDE - Telephone - CARES	$ -	$ -	$ -	$ 121.00	$ 121.00
110 E 41711 245 000 00000 019	IS - Telephone - CARES	$ -	$ -	$ -	$ 250.00	$ 250.00
110 E 41711 255 000 00000 000	IS - Data Processing Services	$ 41,100.00	$ -	$ 10,000.00	$ 9,250.00	$ 60,350.00
110 E 41711 255 000 00000 019	IS - Data Processing - CARES	$ -	$ -	$ 25,861.00	$ (1,000.00)	$ 24,861.00
110 E 41711 259 000 00000 000	IS - Other Professional Servi	$ 46,900.00	$ -	$ -	$ (1,000.00)	$ 45,900.00
110 E 41711 280 000 00000 000	IS - Travel	$ 3,000.00	$ -	$ -	$ (250.00)	$ 2,750.00
110 E 41711 320 000 00000 000	IS - Operating Supplies	$ 450.00	$ -	$ -	$ 250.00	$ 700.00
110 E 41711 948 000 00000 000	IS - Computer Upgrades	$ 9,700.00	$ -	$ 2,100.00	$ (3,607.00)	$ 8,193.00
110 E 41711 948 000 00000 019	IS - Comp Upgrades - CARES	$ -	$ -	$ 11,849.00	$ 5,250.00	$ 17,099.00
110 E 43000 245 000 00000 000	PW - Telephone	$ 2,000.00	$ -	$ -	$ (500.00)	$ 1,500.00
110 E 43000 245 000 00000 019	PW - Telephone - CARES	$ -	$ -	$ 1,056.00	$ 500.00	$ 1,556.00
110 E 44710 320 000 00000 000	PRK - Operating Supplies	$ 3,500.00	$ -	$ -	$ (1,800.00)	$ 1,700.00
110 E 44710 320 000 00000 019	PRK - Op Supplies - CARES	$ -	$ -	$ -	$ 1,800.00	$ 1,800.00
110 E 44710 325 000 00000 116	PRK - Easter Fest	$ -	$ -	$ -	$ 2,800.00	$ 2,800.00
110 E 44710 325 110 00000 000	PRK - Halloween Fest	$ 3,500.00	$ -	$ -	$ (2,800.00)	$ 700.00
110 E 44710 937 000 00000 000	PRK - Athletic Complex	$ 1,000,000.00	$ -	$ -	$ 62,000.00	$ 1,062,000.00
110 E 44710 969 000 00000 000	PRK - Hwy 70 Athletic Fields	$ 1,273,000.00	$ -	$ -	$ (65,175.00)	$ 1,207,825.00

Fnd T Acct Obj Prj Loc Prg	Account Level Description	2020-21 Original Budget	2020-21 Budget Carry Fwd	2020-21 Budget Revisions	2020-21 Budget Transfers	2020-21 Revised Budget
121 E 43100 245 000 00000 000	STR - Telephone	$ 1,440.00	$ -	$ -	$ (400.00)	$ 1,040.00
121 E 43100 245 000 00000 019	STR - TELEPHONE-COVID-19	$ -	$ -	$ 648.00	$ 400.00	$ 1,048.00
121 E 43100 533 000 00000 000	STR - Machinery & Equip Rental	$ 5,000.00	$ -	$ 4,800.00	$ 3,600.00	$ 13,400.00
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	$ 18,000.00	$ -	$ -	$ (3,600.00)	$ 14,400.00
412 E 43250 121 000 00000 000	SEW - Regular Employee	$ 145,342.00	$ -	$ -	$ (5,000.00)	$ 140,342.00
412 E 43250 122 000 00000 000	SEW - Temporary Wages	$ -	$ -	$ -	$ 5,000.00	$ 5,000.00
412 E 43250 252 000 00000 000	SEW - Legal Services	$ 2,000.00	$ -	$ -	$ 2,280.00	$ 4,280.00
412 E 43250 254 000 00000 000	SEW - Arch/Eng/Landscaping	$ 10,000.00	$ -	$ -	$ (2,000.00)	$ 8,000.00
412 E 43250 259 000 00000 000	SEW - Other Professional	$ 30,000.00	$ -	$ -	$ (280.00)	$ 29,720.00
412 E 43250 290 000 00000 000	SEW - Contracted Service	$ 30,000.00	$ -	$ -	$ 65,000.00	$ 95,000.00
412 E 43250 511 000 00000 000	SEW - Insurance On Buildings	$ 30,000.00	$ -	$ -	$ 3,356.00	$ 33,356.00
412 E 43250 611 000 00000 000	SEW - Interest On Long Term	$ 115,000.00	$ -	$ -	$ (68,356.00)	$ 46,644.00
416 E 46000 121 000 00000 000	STW - Regular Employee Wages	$ 32,004.00	$ -	$ -	$ (350.00)	$ 31,654.00
416 E 46000 123 000 00000 000	STW - Overtime Wages	$ 186.00	$ -	$ -	$ 350.00	$ 536.00
424 E 43260 220 000 00000 000	SDW - Printing	$ 3,000.00	$ -	$ -	$ 1,750.00	$ 4,750.00
424 E 43260 290 000 00000 000	SDW - Contracted Service	$ 835,000.00	$ -	$ 32,400.00	$ (8,100.00)	$ 859,300.00
424 E 43260 290 000 00000 019	SDW - Contracted Service-CARES	$ -	$ -	$ 32,400.00	$ 8,100.00	$ 40,500.00
424 E 43260 295 000 00000 000	SDW - Litter Control	$ 25,000.00	$ -	$ -	$ (1,750.00)	$ 23,250.00

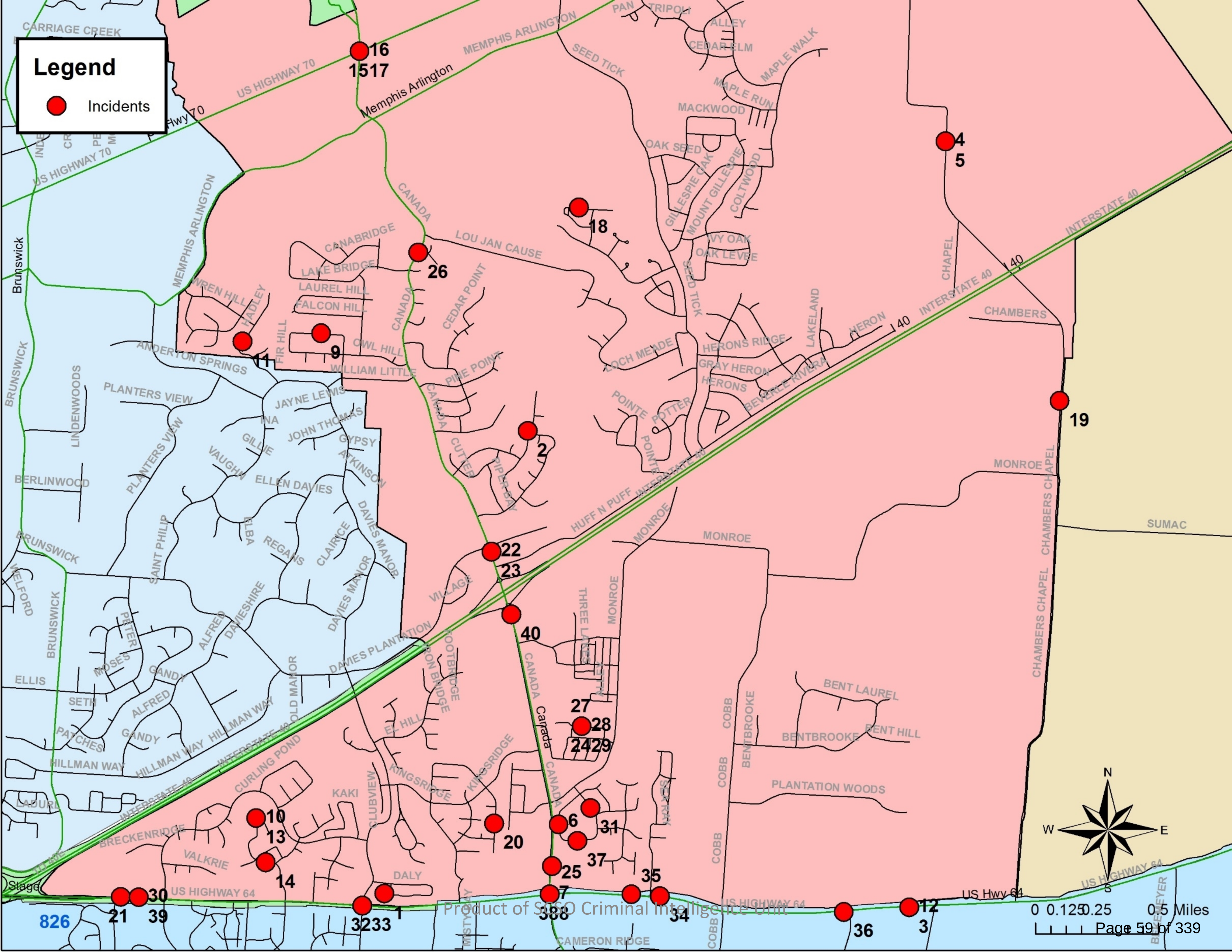
Shelby County Sheriff's Office

Crime Report

Lakeland, TN 38002

April 2021

Product of SCSO Criminal Intelligence Unit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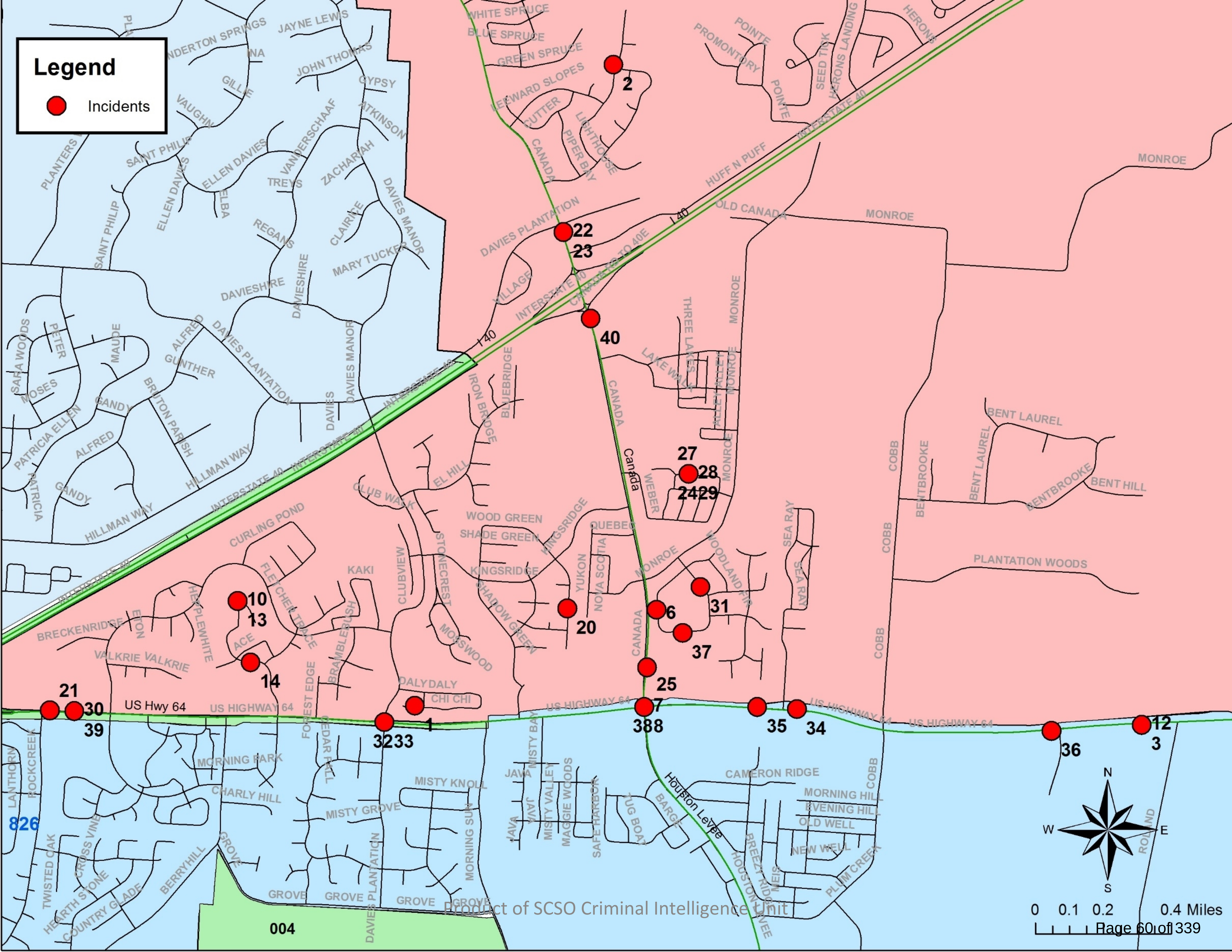
Incidents
US HIGHWAY 70
MEMPHIS ARLINGTON
Memphis Arlington
CANADA
LOU JAN CAUSE
CANABRIDGE
LAKE BRIDGE
LAUREL HILL
FALCON HILL
OWL HILL
WILLIAM LITTLE
ANDERTON SPRINGS
WREN HILL
HADLEY
FIR HILL
CEDAR POINT
PINE POINT
SEED TICK
MACKWOOD
OAK SEED
GILLESPIE OAK
MOUNT GILLESPIE
COLTWOOD
IVY OAK
OAK LEVEE
CHAPEL
INTERSTATE 40
CHAMBERS
LAKELAND
HERON
HERONS RIDGE
GRAY HERON
HERONS
LOCH MEADE
POINTE
POTTER
BEVERLY RIVERA
MONROE
CHAMBERS CHAPEL
SUMAC
HUFF N PUFF
VILLAGE
DAVIES PLANTATION
DAVIES MANOR
THREE LAKES
COBB
BENTBROOKE
BENT LAUREL
BENT HILL
PLANTATION WOODS
KINGSRIDGE
CLUBVIEW
KAKI
CURLING POND
BRECKENRIDGE
VALKRIE
DALY
US HIGHWAY 64
US Hwy 64
CAMERON RIDGE
BRUNSWICK
PLANTERS VIEW
BERLINWOOD
ELLIS
SETH
HILLMAN WAY
826
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40
N
S
E
W
0 0.125 0.25 0.5 Miles


Legend
Incidents
2
22
23
40
27
28
2429
10
13
14
20
6
31
37
25
21
30
39
1
3233
7
388
35
34
36
12
3
US Hwy 64
US HIGHWAY 64
INTERSTATE 40
I 40
Canada
CANADA
MONROE
OLD CANADA
HUFF N PUFF
DAVIES PLANTATION
COBB
BENT LAUREL
BENTBROOKE
BENT HILL
PLANTATION WOODS
Houston Levee
HOUSTON LEVEE
CAMERON RIDGE
MORNING HILL
EVENING HILL
OLD WELL
NEW WELL
PLUM CREEK
MORNING PARK
CHARLY HILL
MISTY KNOLL
MISTY GROVE
GROVE
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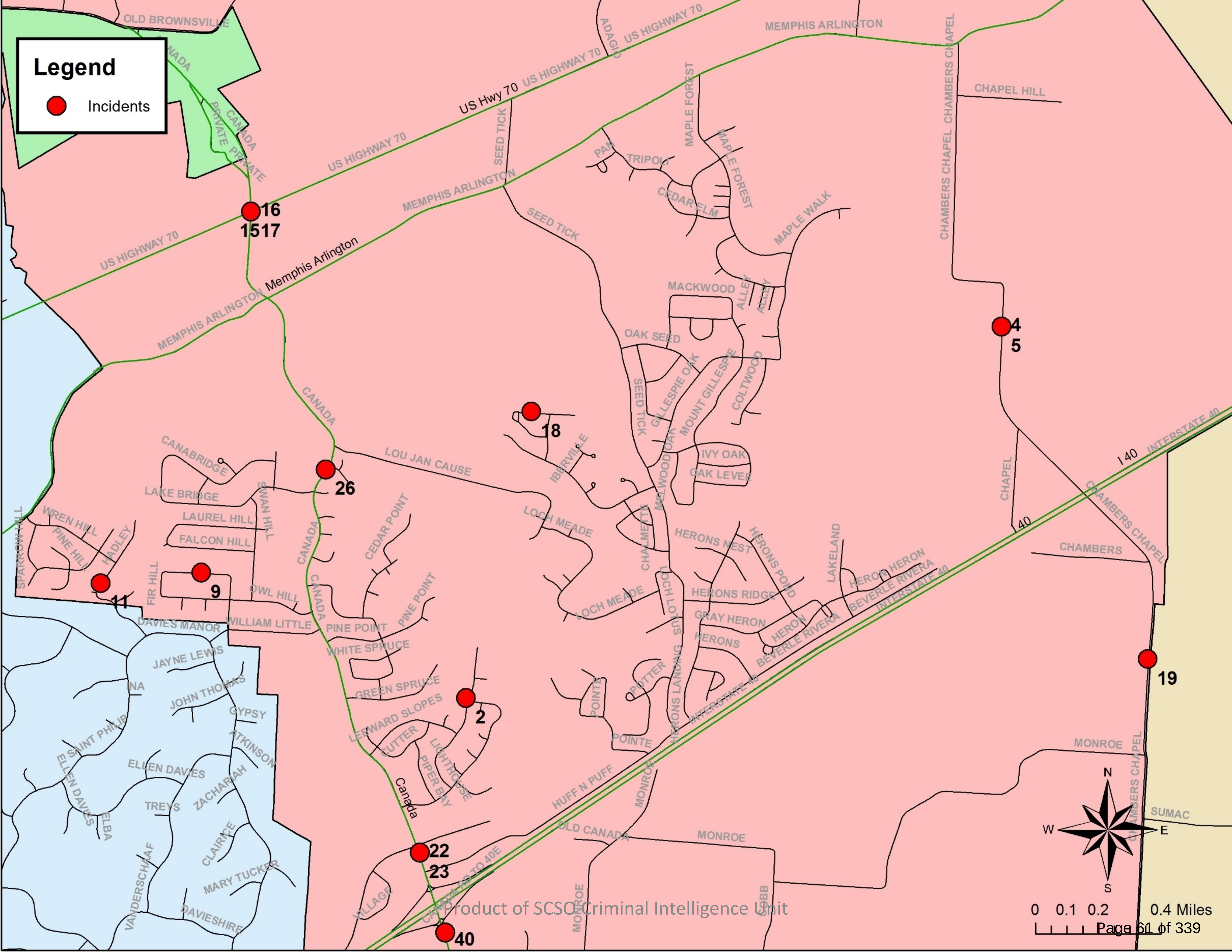
W
0 0.1 0.2 0.4 Miles



Legend
Incidents
16
1517
4
5
18
26
11
9
2
19
22
23
40
US Hwy 70
US HIGHWAY 70
Memphis Arlington
MEMPHIS ARLINGTON
CANADA
Canada
SEED TICK
MAPLE FOREST
MAPLE WALK
CHAMBERS CHAPEL
CHAPEL HILL
LOU JAN CAUSE
LOCH MEADE
HERONS NEST
HERONS RIDGE
GRAY HERON
BEVERLE RIVERA
INTERSTATE 40
HUFF N PUFF
OLD CANADA
MONROE
WILLIAM LITTLE
DAVIES MANOR
PINE POINT
WHITE SPRUCE
GREEN SPRUCE
LEEWARD SLOPES
0 0.1 0.2 0.4 Miles
Product of SCSO Criminal Intelligence Unit

Incident Table

ID #	CASE NUMBER	DEPT DESC CODE	DATE OF REPORT	METHOD OF ENTRY	BUSINESS LOCATION
1	2104000124SH	Impersonation	04/02/2021 12:01:00 AM		
2	2104000135SH	Theft from Motor Vehicle	04/02/2021 9:12:00 AM	TRUNK	Quandum Hotels
3	2104000211SH	Burglary/Residential	04/04/2021 7:00:00 PM	KICKED REAR DOOR	
4	2104000226SH	Burglary/Non-residential	04/05/2021 8:53:00 AM	BROKE	
5	2104000226SH	Vandalism/Misdemeanor	04/05/2021 8:53:00 AM	BROKE	
6	2104000313SH	Other Theft/Non-Specific	04/06/2021 4:18:00 PM		
7	2104000325SH	Drug Equipment Violation	04/06/2021 8:07:00 PM		
8	2104000325SH	Drugs/Narcotics Violation/Felony	04/06/2021 8:07:00 PM		
9	2104000329SH	Simple Assault/DV	04/06/2021 8:33:00 PM		
10	2104000331SH	MVT/Passenger Vehicle	04/06/2021 9:45:00 PM		
11	2104000402SH	Simple Assault/DV	04/07/2021 11:16:00 PM		
12	2104000361SH	Other Theft/Non-Specific	04/07/2021 12:29:00 PM		
13	2104000460SH	Vandalism/Misdemeanor	04/09/2021 10:43:00 AM		
14	2104000498SH	Simple Assault/DV	04/10/2021 2:37:00 AM		
15	2104000556SH	Drug Equipment Violation	04/12/2021 2:09:00 AM		
16	2104000556SH	Drugs/Narcotics Violation/Felony	04/12/2021 2:09:00 AM		
17	2104000556SH	Recovery/Foreign with Arrest	04/12/2021 2:09:00 AM		
18	2104000626SH	Extortion/Blackmail	04/13/2021 10:04:00 PM		
19	2104000671SH	Burglary/Residential	04/14/2021 3:14:00 PM		

*Please note, there were 31 incidents total. Some incidents have multiple charges

Incident Table

ID #	CASE NUMBER	DEPT DESC CODE	DATE OF REPORT	METHOD OF ENTRY	BUSINESS LOCATION
20	2104000759SH	Threatening Phone Call	04/16/2021 8:35:00 AM		
21	2104000797SH	Theft from Motor Vehicle	04/16/2021 9:26:00 PM		Galleria Carwash
22	2104000954SH	Aggravated Assault	04/21/2021 9:14:00 AM		American Travel Center
23	2104000954SH	Recovery/Foreign with Arrest	04/21/2021 9:14:00 AM		American Travel Center
24	2104000989SH	Simple Assault	04/21/2021 9:29:00 PM		
25	2104001028SH	MVT/Passenger Vehicle	04/22/2021 10:45:00 PM		Walgreens
26	2104000999SH	Vandalism/Misdemeanor	04/22/2021 12:32:00 PM		
27	2104001011SH	Intimidation	04/22/2021 3:30:00 PM		Canada Trace Mobile Home Community
28	2104001011SH	Simple Assault/DV	04/22/2021 3:30:00 PM		Canada Trace Mobile Home Community
29	2104001011SH	Vandalism/Misdemeanor/DV	04/22/2021 3:30:00 PM		Canada Trace Mobile Home Community
30	2104001054SH	Shoplifting/Misdemeanor	04/23/2021 4:27:00 PM		Sprouts
31	2104001065SH	False Pretenses/Swindle/Confidence Game	04/23/2021 8:37:00 PM		
32	2104001096SH	Drug Equipment Violation	04/25/2021 2:08:00 AM		
33	2104001096SH	Drugs/Narcotics Violation/Felony	04/25/2021 2:08:00 AM		
34	2104001098SH	False Pretenses/Swindle/Confidence Game	04/25/2021 6:22:00 AM		Krystal
35	2104001183SH	Weapon Law Violations/Misdemeanor	04/27/2021 12:02:00 AM		McDonalds
36	2104001206SH	Other Theft/Non-Specific	04/27/2021 2:49:00 PM	BROKE	
37	2104001295SH	Counterfeiting/Forgery	04/29/2021 10:33:00 AM		
38	2104001309SH	Intimidation	04/29/2021 3:56:00 PM		
39	2104001313SH	Shoplifting/Misdemeanor	04/29/2021 4:45:00 PM	LAWFUL FRONT DOOR	Kroger
40	2104001370SH	Theft from Motor Vehicle	04/30/2021 4:34:00 PM	THROUGH UNLOCKED DOOR	Exxon Gas Station

*Please note, there were 31 incidents total. Some incidents have multiple charges

Incident Count

Incidents	Total
Simple Assault/DV	4
Drug Equipment Violation	3
Drugs/Narcotics Violation/Felony	3
Other Theft/Non-Specific	3
Theft from Motor Vehicle	3
Vandalism/Misdemeanor	3
Burglary/Residential	2
False Pretenses/Swindle/Confidence Game	2
Intimidation	2
MVT/Passenger Vehicle	2
Recovery/Foreign with Arrest	2
Shoplifting/Misdemeanor	2
Aggravated Assault	1
Burglary/Non-residential	1
Counterfeiting/Forgery	1
Extortion/Blackmail	1
Impersonation	1
Simple Assault	1
Threatening Phone Call	1
Vandalism/Misdemeanor/DV	1
Weapon Law Violations/Misdemeanor	1
Grand Total	40

END OF PRESENTATION

BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, APRIL 08, 2021, 5:30 P.M.
CITY HALL, LAKELAND, TENNESSEE 38002

I. CALL TO ORDER BY MAYOR: The meeting was called to order by Mayor Mike Cunningham 5:30 p.m. on Thursday, April 08, 2021.

II. INVOCATION: The invocation was offered by Mayor Cunningham.

III. PLEDGE: Mayor Cunningham led in the Pledge to the Flag.

IV. ROLL CALL BY RECORDER: Mayor Mike Cunningham, Commissioner Jim Atkinson, Commissioner Richard Gonzales, and Commissioner Wesley Wright were present. Vice Mayor Michele Dial absence was excused.

Staff personnel in attendance were City Manager Shane Horn, Finance Director Michael Walker, Planning Director Richard Donovan, GIS Director Josh Thompson, City Recorder Debra Murrell and City Attorney Will Patterson.

V. PUBLIC HEARING:

VI. TREASURER'S REPORT:
Finance Director Michael Walker offered the Treasurer's report for the month of March.

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

- Sheriff's Report: Lt. Ballard offered a report for the month of March *(On file - Available to view)*
- City Manager's Report: City Manager Shane Horn offered a report.
  - Special recognition given for Chief Inspector Matt Brown, for 20 years of service with the City of Lakeland.
  - Special recognition and thanks to Planning Director, Richard Donovan for his service to the City of Lakeland.
- Commissioners' Report:
  - Commissioner Atkinson offered a report on MPC/DRC activities.
  - Commissioner Wright offered a report on EDC/IDB.

VIII. PUBLIC COMMENTS: *No comments were heard.*

IX. SEWERAGE COMMISSION BUSINESS:

X. CONSENT AGENDA:

1. **Approval of Meeting Minutes from Previous Meetings**:
   a. Regular Meeting Minutes, March 11, 2021.

2. **ORDINANCE – FIRST READING - to amend the Land Development Regulations of Lakeland, Tennessee, to make interim amendments to the Land Development Regulations concerning planned developments, stormwater, and building transparency.** *Sponsored by Richard Donovan*

3. **ORDINANCE – FIRST READING - to amend the Official Zoning Map Rezoning 9905 Memphis Arlington Road, part of Parcel ID L0150 00482, from AG – Agriculture to RE – Exurban.** *Sponsored by Richard Donovan*

4. **RESOLUTION - approving a reduction in the Security for Public and Common Improvements in Oakwood Grove Subdivision Phase 2.** *Sponsored by Emily Harrell*

5. **RESOLUTION** - **approving a Traffic Signal Maintenance Memorandum of Understanding with City of Memphis.** *Sponsored by Emily Harrell*

6. **RESOLUTION - approving the purchase of two 4" submersible pumps from Tencarva Machinery Company.** *Sponsored by Emily Harrell*

Commissioner Atkinson moved to approve the consent agenda as presented, seconded by Commissioner Wright.

When the question was called the motion carried, roll call vote, 4 in favor 0 against (4-0).

Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

XI. REGULAR AGENDA:

1. **RESOLUTION - approving a Residential Development contract for The Estates at Chambers Chapel Planned Development Phase 2.** *Sponsored by Emily Harrell*

Commissioner Wright moved to bring this item to the floor, seconded by Commissioner Gonzales.

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

Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

2. **RESOLUTION - approving Amendment # 4 with Buchart Horn, Inc for Bid and Construction Phase Services for the Clear Creek Sewer Interceptor Project Phase A.** *Sponsored by Emily Harrell*
   Commissioner Wright moved to bring this item to the floor, seconded by Commissioner Atkinson.

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

   Commissioner Atkinson Yea
   Commissioner Gonzales Yea
   Commissioner Wright Yea
   Mayor Cunningham Yea

   For the record: Dianne Vesely of Buchart Horn, Inc. was present in the audience to answer questions.

3. **RESOLUTION - authorizing the Mayor to execute an amended development contract with Lakeland Town Center, LLC. to reflect the 3-phase utility service plan designed by Memphis Light, Gas, and Water.**

   Commissioner Gonzales moved to bring the items to the floor, seconded by Commissioner Wright.

   Discussion ensued.

   For the record: Vince Smith, the applicant was present in the audience.

   After the discussion, Commissioner Atkinson moved to amend the resolution specifically under the Now, Therefore, Be it Resolved Sub Section 1 change the labeled Exhibit A to Exhibit B and Sub Section 2, change Exhibit A to Exhibit B, seconded by Commissioner Wright.

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

   Commissioner Atkinson Yea
   Commissioner Gonzales Yea
   Commissioner Wright Yea
   Mayor Cunningham Yea

   Mayor Cunningham moved to approve the resolution as amended, seconded by Commissioner Gonzales.
   Motion carried, roll call vote, 4 in favor 0 against (4-0).
   Commissioner Atkinson Yea
   Commissioner Gonzales Yea
   Commissioner Wright Yea
   Mayor Cunningham Yea

For the record: the following item was added to the agenda without objection:

4. **RESOLUTION - approving change order # 1 for the Maintenance Building Interior Finishing Contract.**

   Commissioner Gonzales moved to bring this item to the floor, seconded by Commissioner Wright.

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

Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

5. **Discussion and possible action on livestreaming all board and commission meetings.** *Sponsored by Commission Gonzales*
   Commissioner Gonzales moved to bring this item to the floor, seconded by Commissioner Wright.

   Discussion ensued.

   After the discussion, Mayor Cunningham moved to approve the resolution as presented with an amendment to add an effective date of May 1, 2021, seconded by Commissioner Gonzales.

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

Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

6. **Discussion and possible action on a gas station moratorium.**
   Sponsored by Commission Wright
   Commissioner Wright moved to bring this item to the floor, seconded by Commissioner Atkinson.

   Discussion ensued.

   After the discussion, Commissioner Wright moved to approve the resolution as presented with a change from 12 months to 6 months, seconded by Commissioner Atkinson.

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

Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

For the record: Comments were heard from Steve Laster, EDC/IDB Chair.

7. **Discussion and possible action on Type B Commercial on Canada and Hwy 64.** *Sponsored by Commission Wright*
Commissioner Gonzales moved to bring this item to the floor, seconded by Commissioner Wright.

Discussion only, no action taken.

XII. ANNOUNCEMENTS:

XIII. ADJOURNMENT: There being no other business on which to take action, Commissioner Wright moved to adjourn the meeting, seconded by Commissioner Gonzales. ***Motion carried, voice vote, all in favor (4-0).***

The meeting was adjourned at 8:04 p.m. on Thursday, April 08, 2021.

These minutes were approved on May 13, 2021.

____
Mike Cunningham, *Mayor*

ATTEST:

____
Debra Murrell
City Recorder

ORDINANCE O-6-2021

AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE AMENDING THE FISCAL YEAR 2020-2021 BUDGET, PASSED BY ORDINANCE 20-285, AS AMENDED BY ORDINANCES 20-286 AND 21-288

WHEREAS, the City of Lakeland adopted the fiscal year 2020-2021 budget by passage of Ordinance 20-285 on June 11, 2020; and

WHEREAS, the City of Lakeland Board of Commissioners adopted Ordinance 20-286 on October 22, 2020 amending the fiscal year 2020-2021 budget originally set in Ordinance 20-285; and

WHEREAS, the City of Lakeland Board of Commissioners adopted Ordinance 21-288 on March 11, 2021 further amending the fiscal year 2020-2021 budget; and

WHEREAS, revenue, expenditure, and transfer amounts in the General Fund are expected to differ from amended projections due to subsequent events and information available; and

WHEREAS, the Lakeland Board of Education has approved amendments to the General Purpose School Fund and the School Federal Projects Fund that require Board of Commissioners approval.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF LAKELAND, TENNESSEE THAT CHANGES BE MADE TO THE FISCAL YEAR 2020-2021 BUDGET AS FOLLOWS**:**

SECTION 1. Ordinances 20-285, 20-286, and 21-288 are hereby amended according to the attached budget amendment (Exhibit A).

SECTION 2. The Board of Commissioners authorizes the Finance and Human Resources Director to make said changes in the accounting system.

SECTION 3. This ordinance shall take effect immediately upon final passage.

SECTION 4. All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

First Reading: May 13, 2021
Public Hearing:
Final Reading:

____
Mike Cunningham, *Mayor*

ATTEST:

____
Debra Murrell
City Recorder

2020-2021 BUDGET - CITY OF LAKELAND	ORIGINAL BUDGET ORD 20-285 2020-2021	REVISED BUDGET THRU ORD 21-288 & TRANSFERS 2020-2021	AMENDMENT O-6-2021 FIRST READING 05/13/21		PROPOSED BUDGET 2020-2021
CITY FUNDS					
General Fund					
Revenue and Other Financing Sources					
Property Tax	$ 4,562,475	$ 4,562,475	$ -		$ 4,562,475
Local Taxes (including sales tax)	1,885,399	1,885,399	-		1,885,399
Licenses and Permits	258,819	258,819	-		258,819
Grants	2,240,438	3,787,577	31,600	1	3,819,177
Intergovernmental	1,530,600	1,530,600	-		1,530,600
Charges for Services	326,580	326,580	-		326,580
Other Revenue	42,000	42,000	-		42,000
Other Financing Sources:					
Loan Proceeds	-	14,794,500	-		14,794,500
Transfer from School System Fund	706,250	706,250	-		706,250
Total	11,552,561	27,894,200	31,600		27,925,800
Expenditures and Other Financing Uses					
General Government	(1,713,917)	(1,946,630)	(10,000)	1,2	(1,956,630)
Community Development	(645,853)	(654,201)	-		(654,201)
Public Works	(571,509)	(581,072)	-		(581,072)
Parks and Recreation (including Senior Center & IH)	(680,337)	(690,526)	-		(690,526)
Capital	(4,623,000)	(5,987,890)	-		(5,987,890)
Other Financing Uses:					
Transfer to Debt Service Fund	(3,584,333)	(18,884,731)	-		(18,884,731)
Transfer to School System Fund	(559,355)	(854,705)	4,400	3	(850,305)
Transfer to Storm Water Fund	-	(245,000)	-		(245,000)
Transfer to State Street Aid Fund	(986,604)	(2,099,490)	-		(2,099,490)
Total	(13,364,908)	(31,944,245)	(5,600)		(31,949,845)
Surplus (Deficit)	(1,812,347)	(4,050,045)	26,000		(4,024,045)
Use of (Increase to) Assigned/Committed Fund Balance	1,812,347	1,693,530	-		1,693,530
Use of (Increase to) Restricted Fund Balance	-	-	-		-
Use of (Increase to) Nonspendable Fund Balance	-	320,000	-		320,000
Use of Unassigned Fund Balance (Prior Year Funds)	-	2,036,515	(26,000)		2,010,515
Net Planned Sources of Funds for Future Years	$ -	$ -	$ -		$ -

Ending Fund Balance:				
Nonspendable	$ 320,000	$ -	$ -	$ -
Restricted	172,419	172,419	-	172,419
Committed	939,572	1,125,742	-	1,125,742
Assigned	67,354	-	-	-
Unassigned	8,588,342	6,551,828	26,000	6,577,828
Total Ending General Fund Balance	$ 10,087,687	$ 7,849,989		$ 7,875,989
Minimum Unassigned, per Policy	*$ 3,492,610*	*$ 3,492,610*		*$ 3,492,610*
Excess Unassigned Fund Balance	*$ 5,095,732*	*$ 3,059,218*		***$ 3,085,218***

2020-2021 BUDGET - CITY OF LAKELAND	ORIGINAL BUDGET ORD 20-285 2020-2021	REVISED BUDGET THRU ORD 21-288 & TRANSFERS 2020-2021	AMENDMENT O-6-2021 FIRST READING 05/13/21	PROPOSED BUDGET 2020-2021
LSS FUNDS				
General Purpose School Fund (School General Fund)				
Revenue	$ 17,180,000	$ 17,106,000	$ 310,768	$ 17,416,768
Transfer from General Fund	559,355	787,655	(4,400)	783,255
Expenditures	(17,732,685)	(19,183,005)	(310,768)	(19,493,773)
Transfer to General Fund	(706,250)	(706,250)	-	(706,250)
Transfer to Other Funds	-	(2,000,000)	-	(2,000,000)
Surplus (Deficit)	(699,580)	(3,995,600)	(4,400)	(4,000,000)
Use of Fund Balance (Prior Year Funds)	699,580	3,995,600	4,400	4,000,000
Net Planned Sources of Funds for Future Years	$ -	$ -	$ -	$ -
School Federal Projects (Federal Grants)				
Revenue	$ 985,586	$ 1,447,118	$ 4,125,242	$ 5,572,360
Expenditures	(985,586)	(1,384,990)	(4,125,242)	(5,510,232)
Surplus (Deficit)	-	62,128	-	62,128
Use of Fund Balance (Prior Year Funds)	-	-	-	-
Net Planned Sources of Funds for Future Years	$ -	$ 62,128	$ -	$ 62,128
Net Transfers (Should Net to $0)	$ -	$ -	$ -	$ -

Description of Proposed Amendments:

1 This amendment is an estimate of the amount of grant reimbursement to be received from TEMA through the City of Memphis related to the costs of the vaccination point of distribution. Includes payroll (already budgeted expenditure) and $6000 additional legal fees related to the vaccination POD.

2 Amendments include an additional estimated $4000 expenditure related to the Howell Marketing Strategies agreement presented at the May BOC meeting.

3 Original budget included $4400 of shared costs to be paid to LSS that will not be transferred, but paid directly.

DETAIL LINE-ITEM AMENDMENTS

ACCOUNT	Account Level Description	Fund	Type	Selected Year Revised Budget	AMENDMENTS	AMENDED BUDGET
110 R 33813 000 000 00000 000	Mem-TEMA Vaccination POD Grant	110	R	0.00	31,600.00	31,600.00
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	110	E	15,000.00	4,000.00	19,000.00
110 E 41330 252 000 00000 019	BOC - Legal - Vaccine POD	110	E	0.00	6,000.00	6,000.00
110 E 51623 762 000 00000 000	Operating Trans To Education F	110	E	787,655.00	(4,400.00)	783,255.00

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 13, 2021

Subject: **Resolution** - authorizing the Mayor to sign the 2021 Calculation Form for Certified Tax Rate for submission to the Tennessee State Board of Equalization. *Sponsored by Michael Walker*

Staff Contact: Michael Walker, Finance & HR Director

STAFF RECOMMENDATION

In a reappraisal year for property tax values, the City must calculate an equalized property tax rate following the guidance issued by the State of Tennessee. The City's Finance Director has calculated the new certified tax rate for 2021, to support fiscal year 2022, in accordance with State statutes and based upon information received directly from the Shelby County Assessor's office. At the last reappraisal, the calculation was approved/signed by both the City Mayor and the Shelby County Assessor. The calculation has been sent to the Assessor and is pending approval. Staff recommends that the Board of Commissioners authorize the Mayor to sign the calculation form once approval has been received from the Shelby County Assessor.

BUDGET IMPACT

This certified rate is included in Ordinance O-5-2021 as the property tax rate for fiscal year 2022.

DISCUSSION

Staff remains open to discussion of the calculated rate and any questions the Board of Commissioners may have.

RESOLUTION R-32-2021
AUTHORIZING THE MAYOR TO SIGN THE
2021 CALCULATION FORM FOR CERTIFIED TAX RATE
FOR SUBMISSION TO
THE TENNESSEE STATE BOARD OF EQUALIZATION

RESOLVED, by the Lakeland Board of Commissioners that the Mayor is authorized to sign the 2021 calculation form for certified tax rate for submission to the Tennessee State Board of Equalization, in compliance with the Rules of Tennessee State Board of Equalization Chapter 0600-13: Certified and Equalized Tax Rates and State statutes.

APPROVED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee this 13th day of May 2021, the public welfare requiring it.

____
Mike Cunningham, *Mayor*

ATTEST:

____
Debra Murrell
City Recorder

CALCULATION FORM FOR CERTIFIED TAX RATE
City of Lakeland 2021

COUNTY	JURISDICTION			TAX YEAR
Shelby (079)	LAKELAND	2020 RATE =	$ 1.24	2021

1.	Total locally assessed Real Property		$ 448,421,500
2.	Total assessed value of Personal Property		4,558,150
3.	Total locally assessed property value (1+ 2)		452,979,650
4a.	New construction and improvements taxable for the first time this year		(13,752,638)
4b.	New tangible personal property taxable for the first time this year		(314,070)
	Total of 4a and 4b.....		(14,066,708)
5.	Total locally assessed tax base (before adjustments by boards of equalizaton)(Line 3-4a+4b)		438,912,942
6.	Net assessment gain from adjustments by County Board of Equalization		-
7.	Net assessment loss from adjustments by County Board of Equalization Loss Adjustment = See Attachment A		(1,500,472) -
8.	Estimated SAP assessed utilities Prior Year Assessment/Sales Ratio	1,831,746/0.8808	2,079,638.96
9.	Total Tax Base (Line 5 + 6 + 7 + 8)		439,492,109
10.	Prior year's adjusted tax levy = See Attachment B		4,579,425
12.	Certified Tax Rate (before adjustment)		1.038436
13.	PILOT Adjustment		-
14.	Adjusted Certified Tax Rate		1.041981

Assessor, Shelby County

Mike Cunningham, Mayor

Date

Date

LAKELAND
Calculation of Certified Tax Rate
Tax Year 2021
Estimated assessment loss by CBOE
Based on 2017 Reappraisal

	Real Property	**Personalty**	**Total**
Total local assessed property	448,421,500	4,558,150	452,979,650
New property for this year	(13,752,638)	(314,070)	(14,066,708)
Total reappraised locally assessed property	434,668,862	4,244,080	438,912,942
Appeals experience - 2017 reappraisal			
2017 (Per Assessor Data)			
Board changes/Projected Adjustments	(643,450)	162,120	(481,330)
Original assessment	346,277,045	4,366,440	350,643,485
Appeal percent	-0.18582%	3.71286%	-0.13727%
2016 (Per Assessor Data)			
Board changes	569,585	76,920	646,505
Original assessment	311,914,300	4,085,420	315,999,720
Appeal percent	0.18261%	1.88279%	0.20459%
Change	-0.36843%	1.83007%	-0.34186%
Estimated assessment loss by CBOE	(1,601,446)	77,670	(1,500,472)

LAKELAND
Calculation of Certified Tax Rate
Tax Year 2020

Net Tax Levy 2020

Real Property Assessed Value (Per 2020 Certification)	$	363,232,645
Personal Property Assessed Value (Per 2020 Certification)	$	4,244,080
Total Assessed Value	$	367,476,725
Tax Levy	$	4,556,711
Add: State Assessed Property	$	22,714
Total 2020 Tax Levy	$	4,579,425

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 13, 2021

Subject: **Resolution** - appointing the City Engineer to represent the City of Lakeland on the Shelby County Municipal Solid Waste Regional Board. *Sponsored by Emily Harrell*

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

Staff recommends the Board of Commissioners, by Resolution, appoint the City Engineer to represent the City of Lakeland on the Shelby County Municipal Solid Waste Regional Board

BUDGET IMPACT

DISCUSSION

The Shelby County Solid Waste Planning Board is responsible for developing plans to manage solid waste within the region for a ten year planning period to ensure that each region has adequate collection and disposal capacity for municipal solid waste into the future. The Board is further responsible for overseeing, directing and implementing waste reduction efforts that lead the region toward meeting the State mandated 25% waste reduction and diversion goal. The Board submits an Annual Progress Report and updates to the Regional Solid Waste Plan annually to the State for review and approval.

Each municipality which provides solid waste collection or disposal services is represented on the Board. The City Engineer has served as the City's representative on the Solid Waste Board since 2009. The term has expired and Board action is required to reinstate the representative on the Solid Waste Board.

RESOLUTION R-35-2021

A RESOLUTION APPOINTING THE CITY ENGINEER TO REPRESENT THE CITY OF LAKELAND ON THE SHELBY COUNTY MUNICIPAL SOLID WASTE REGIONAL BOARD

WHEREAS, The Shelby County Municipal Solid Waste Regional Board is responsible for managing collection and disposal of municipal solid waste in the region; and,

WHEREAS, the City of Lakeland is allotted one seat on the Shelby County Municipal Solid Waste Regional Board; and,

WHEREAS, the City Engineer serves as the Solid Waste Director for the City of Lakeland; and,

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE: That the Mayor is hereby authorized and directed to appoint the City Engineer to represent the City of Lakeland on the Shelby County Municipal Solid Waste Regional Board.

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 13th day of May 2021, public welfare requiring it.

____
Mike Cunningham, Mayor

ATTEST:

____
Debra Murrell
City Recorder

CITY OF
LAKELAND
TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 13, 2021

Subject: **Resolution** - authorizing an Encroachment Agreement with Texas Gas Transmission, LLC for the Clear Creek Sewer Interceptor Project. *Sponsored by Emily Harrell*

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

Staff recommends the Board of Commissioners, by Resolution, authorize an Encroachment Agreement with Texas Gas Transmission, LLC for the Clear Creek Sewer Interceptor Project

BUDGET IMPACT

DISCUSSION

The new Clear Creek Sewer Interceptor will cross the Texas Gas pipeline north of Old Brownsville Road. Texas Gas requires an encroachment agreement be executed prior to construction outlining requirements for construction around their natural gas pipelines. A copy of the agreement is included in the agenda packet. The Clear Creek project is scheduled to bid in June 2021.

RESOLUTION R-36-2021

A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE AN ENCROACHMENT AGREEMENT WITH TEXAS GAS TRASMISSION, LLC FOR THE CLEAR CREEK SEWER INTERCEPTOR PROJECT

WHEREAS, the City of Lakeland desires to construct a new sewer interceptor in the Clear Creek basin; and,

WHEREAS, the new sewer line will cross four natural gas transmission lines owned by Texas Gas Transmission, LLC; and,

WHEREAS, Texas Gas requires an encroachment agreement for work within their easement; and,

WHEREAS, the agreement is subject to minor changes as recommended by the City Attorney.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE: That the Mayor is hereby authorized and directed to execute, and the City Recorder to attest, an Encroachment Agreement with Texas Gas Transmission, LLC for the Clear Creek Sewer Interceptor project.

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 13th day of May, 2021, public welfare requiring it.

____
Mike Cunningham, Mayor

ATTEST:

____
Debra Murrell
City Recorder

Prepared by and Recording Requested by:
Texas Gas Transmission, LLC
4441A Verot School Road
Youngsville, LA 70592
337-856-2211 Ext. 309
Joy Parrott

ROW Ref. * see Page 6
Shelby County, TN
Sec. 17, T15, R3
Permit No. 8755

WHEN RECORDED, MAIL TO:
Texas Gas Transmission, LLC
Attn: Bernice Wheeler
4441A Verot School Road
Youngsville, LA 70592
337-856-2211

SPACE ABOVE FOR RECORDER'S USE

ENCROACHMENT AGREEMENT

THIS ENCROACHMENT AGREEMENT ("Agreement"), made and entered into this ________day of ____________, 202~~0~~1 by and between **Texas Gas Transmission, LLC**, a Delaware limited liability company, (hereinafter "Texas Gas" or "Company") and **City of Lakeland**, whose mailing address is 10001 Hwy 70, Lakeland, Tennessee 38002 (hereinafter referred to as "Permittee").

DESCRIPTION AND LOCATION OF TEXAS GAS FACILITY

Pipeline Name and Diameter: Mainline System #1 26"
Station No.: NA
GPS Readings: N 35.274363 W -89.730003
Index No.: MLS #1 Tract No. MLS-T082
Mile Post: 267+4965

Pipeline Name and Diameter: Mainline System #2 26"
Station No.: NA
GPS Readings: N 35.274363 W -89.730003
Index No.: MLS #1 Tract No. MLS-T082
Mile Post: 267+5012

Pipeline Name and Diameter: Mainline System #3 30"
Station No.: NA
GPS Readings: N 35.274469 W -89.729400
Index No.: MLS #3 Tract No. MLS-T082/83
Mile Post: 267+5046

Pipeline Name and Diameter: Mainline System #4 36"
Station No.: NA
GPS Readings: N 35.274469 W -89.729400
Index No.: MLS #4 Tract No. MLS-T082B
Mile Post: 267+5088

DESCRIPTION OF PERMITTED WORK AND FACILITIES (collectively, "Permitted Facilities")

What: 42" concrete sewer line to be installed by Open Cut

Where: Seedtick Road Extension, Lakeland, TN

Plans furnished by: Permittee; Date of Plans: 05-31-2020 ~~Latest Revision Date~~

Name of contact for Encroaching Party: Emily Harrell

Phone Number: 901-867-5418

WHEREAS, Texas Gas owns, operates, and maintains certain pipeline(s), natural gas facilities, and their associated right of ways (collectively, "Right of Way") pursuant to certain deeds, grants, or conveyances recorded in the public records.

NOW THEREFORE, Texas Gas hereby consents to the Permittee constructing, operating, and/or maintaining the Permitted Facilities, as described herein, on, over, and across Texas Gas's Right of Way, subject to the conditions and special provisions set forth below:

1) This Agreement and the consent herein is subject to the existing Right of Way rights and/or leasehold interests of Texas Gas at the location described above. Nothing herein contained shall be construed to convey, waive, diminish or subordinate any of Texas Gas's existing rights whatsoever.

2) This Agreement shall be revocable by Texas Gas upon sixty (60) days written notice to Permittee in the event of noncompliance with any requirements, conditions or specifications of this Agreement. Permittee is granted the right to cure any alleged noncompliance within sixty (60) days of receiving written notice of the alleged noncompliance.

3) Prior to any work being performed in the vicinity of Texas Gas's Right of Way, Permittee shall serve telephone notice to the One Call Center at 811. Except in the event of an emergency, s~~S~~uch notice shall be made at least two (2) but not more than five (5) full working days before work begins. Permittee shall keep the One Call notifications updated as required by state law. ~~Any emergency maintenance is excepted from the above-referenced notice requirements.~~ In the event any emergency maintenance issue arises, Permittee agrees to notify Texas Gas as soon as reasonably practical and to comply with any applicable notification requirements under state law including Tennessee One Call.

4) Except in the event of an emergency, Permittee shall also give Texas Gas a minimum of forty-eight (48) hours advance notice of any operations across Texas Gas's Right of Way. This notification shall be made during normal business hours to Jeff Hanks at 901-451-4178. Alternate notification can be made to Randy Davis at 901-476-2847.

5) The operations conducted by Permittee shall be performed at no cost or expense to Texas Gas and shall not interfere with Texas Gas's current operations in the area. Texas Gas's facility/facilities shall not be removed from service nor will the elevation or placement of Texas Gas's facility/facilities or pipeline(s) be adjusted.

6) Permittee shall be liable for any expense, loss or damage of any kind or nature due to the presence of the Permitted Facilities at this location, including, without limitation, coating repair, pipe replacement, operational downtime or gas loss that Texas Gas sustains arising out of or resulting from the operations or activities of Permittee, its agents or employees during construction of and while maintaining and operating said Permitted Facilities in the future.

7) If the Permitted Facilities are damaged or destroyed or if said Permitted Facilities must be relocated or removed due to any emergency, operational or maintenance requirements arising out of the day-to-day business activities of Texas Gas, Texas Gas shall not be liable to Permittee or to any other person or entity for any damages whatsoever, including, for emphasis only and not by way of limitation, damages of any type arising from the loss of product, loss of profit, interruption of business activity or business loss of any kind. Additionally, any subsequent repair and or reinstallation of said Permitted Facilities shall be at the sole (100%) cost and expense of Permittee.

8) All proposed activities in the vicinity of Texas Gas's Right of Way shall be conducted with extreme caution and with an Inspector from Texas Gas present unless Texas Gas has waived, in writing, the necessity of their presence. Permittee hereby agrees to pay any costs associated with a Texas Gas Inspector being present during construction and during overtime hours, as follows: all hours after 4:00 P.M. Monday through Thursday, after 12:00 Noon on Friday, weekends and all federal holidays.

9) Texas Gas's Inspector shall have authority to suspend any operations conducted within the limits of its Right of Way if, in the opinion of Texas Gas's Inspector, those operations compromise safety. Nothing herein shall impose a duty on said Inspector to shut down any operations or to take other remedial steps in the event it should become necessary to do so and Permittee hereby acknowledges that it shall be solely liable for all activities undertaken with respect to the consent herein.

10) Permittee shall at all times maintain the Permitted Facilities in a condition that will not interfere with or endanger Texas Gas's Right of Way.

11) Permittee shall conform all construction activity to all applicable federal, state, county and/or local regulations.

12) Permittee shall provide Texas Gas unconditional, twenty-four (24) hour per day rights of ingress and egress to and from Texas Gas's Right of Way across the Permitted Facilities.

13) Permittee shall not remove Texas Gas's pipeline(s), markers or signs from the Right of Way without Texas Gas's written consent. Permittee shall inform Texas Gas if any facility markings become obscure and shall take corrective measures as requested by Texas Gas.

14) Permittee shall warn its excavator that the depth of the pipeline(s) may vary. Permittee shall ensure that hand digging is performed as necessary to expose the pipeline(s) and determine its/their depth.

15) Permittee shall consider special precautions, such as barricading, to prevent adjacent construction activities from encroaching on and/or damaging the Right of Way.

16) Permittee shall backfill or protect any open excavations at the conclusion of each day.

17) Permittee shall not locate a water well, sewage treatment facility, septic tank, leach field, pond, swimming pool, manhole, junction box, catch basin or related facility within the limits of the Right of Way. Permittee shall not install, within the Right of Way, utilities or man-made structures parallel to Texas Gas's pipeline(s).

18) Permittee shall not change the grade within the Right of Way. Permittee may add additional cover if it will not hinder normal maintenance and Permittee receives Texas Gas's prior approval.

19) Permittee shall furnish Texas Gas with an "as-built" plat of the Permitted Facilities to the extent said facilities cross Texas Gas's Right of Way, said plat shall be provided within thirty (30) days of completion of the installation of the Permitted Facilities.

20) All crossings should be made as near to a ninety-degree (90°) angle as possible.

21) Permittee, and its independent contractors and subcontractors performing work under this Agreement, shall, at their sole expense, carry and maintain in force throughout the entire time they are performing work on, operate, or own the Permitted Facilities a minimum of $2 million per occurrence commercial general liability insurance, including contractual liability insurance, $1 million per occurrence employer's liability insurance, statutory worker's compensation insurance coverage and, where vehicles are used hereunder, $2 million per occurrence commercial automobile liability insurance, unless otherwise agreed to in writing by Texas Gas.. The above-mentioned insurance policies shall have Texas Gas, its parent and affiliated companies, named as additional insureds, and all policies shall provide for waiver of all rights of subrogation against Texas Gas, its parent and affiliated companies. A certificate of insurance evidencing that the above-mentioned insurance requirements are in effect shall be presented to the Texas Gas Land Department prior to the beginning of any work addressed in this Agreement.

22) ~~TO THE FULLEST EXTENT PERMITTED BY LAW, PERMITTEE AGREES TO RELEASE, DEFEND, INDEMNIFY, AND HOLD TEXAS GAS AND ITS AFFILIATED ENTITIES AND THE OFFICERS AND EMPLOYEES OF EACH OF THEM (COLLECTIVELY REFERRED TO HEREINAFTER AS "INDEMNITEES") HARMLESS FROM AND AGAINST ANY LIABILITY, LOSS, CAUSE OF ACTION, PENALTY, FINE, COST (INCLUDING, BUT NOT LIMITED TO, ATTORNEYS' FEES), CLAIM, OR STRICT LIABILITY CLAIM ARISING OUT OF OR IN ANY WAY INCIDENT TO THE WORK OR SERVICES PERFORMED BY PERMITTEE OR ITS CONTRACTORS OR THE EMPLOYEES OF EITHER, ON ACCOUNT OF PERSONAL INJURIES, DEATH, DAMAGE TO PROPERTY, OR DAMAGE TO THE ENVIRONMENT, REGARDLESS OF WHETHER SUCH HARM IS TO PERMITTEE, INDEMNITEES, THE EMPLOYEES OR OFFICERS OF EITHER, OR ANY OTHER PERSON OR ENTITY, AND REGARDLESS OF HOW SUCH INJURY/DEATH/DAMAGE IS CAUSED (BY INDEMNITEES' NEGLIGENCE, THE NEGLIGENCE OF THIRD PARTIES, OR OTHERWISE), BUT EXCLUDING INJURY/DEATH/DAMAGE TO THE EXTENT CAUSED BY THE SOLE (100%) NEGLIGENCE OF INDEMNITEES. PERMITTEE'S DUTIES UNDER THIS PARAGRAPH SHALL SURVIVE THE TERMINATION, REVOCATION, OR EXPIRATION OF THIS AGREEMENT.~~ **TO THE EXTENT PERMITTED BY TENNESSEE LAW, PERMITTEE AGREES TO RELEASE, DEFEND, INDEMNIFY, AND HOLD TEXAS GAS AND ITS AFFILIATED ENTITIES AND THE OFFICERS AND EMPLOYEES OF EACH OF THEM (COLLECTIVELY REFERRED TO HEREINAFTER AS "INDEMNITEES") HARMLESS FROM AND AGAINST ANY LIABILITY, LOSS, CAUSE OF ACTION, PENALTY, FINE, COST (INCLUDING, BUT NOT LIMITED TO, ATTORNEYS' FEES), CLAIM, OR STRICT LIABILITY CLAIM ARISING OUT OF OR IN ANY WAY INCIDENT TO THE WORK OR SERVICES PERFORMED BY PERMITTEE OR ITS CONTRACTORS OR THE EMPLOYEES OF EITHER, ON ACCOUNT OF PERSONAL INJURIES, DEATH, DAMAGE TO PROPERTY, OR DAMAGE TO THE ENVIRONMENT, REGARDLESS OF WHETHER SUCH HARM IS TO PERMITTEE, INDEMNITEES, THE EMPLOYEES OR OFFICERS OF EITHER, OR ANY OTHER PERSON OR ENTITY, AND REGARDLESS OF HOW SUCH INJURY/DEATH/DAMAGE IS CAUSED (BY INDEMNITEES' NEGLIGENCE, THE NEGLIGENCE OF THIRD PARTIES, OR OTHERWISE), BUT EXCLUDING INJURY/DEATH/DAMAGE TO THE EXTENT CAUSED BY THE SOLE (100%) NEGLIGENCE OF INDEMNITEES. PERMITTEE'S DUTIES UNDER THIS PARAGRAPH SHALL SURVIVE THE TERMINATION, REVOCATION, OR EXPIRATION OF THIS AGREEMENT.**

Commented [WC1]: This language was agreed to in the Reimbursement Agreement. Please explain why this is not agreeable,

23) Permittee understands and agrees that it will be responsible for all costs, charges and expenses, specifically including, but not limited to, all attorney fees and legal costs and expenses incurred or paid by Texas Gas in any matter growing out of or arising under this Agreement or in any proceedings arising out of or related to Permittee's obligations herein.

24) This Agreement and the terms and conditions hereof constitutes a covenant running with the property described in the above referenced deed and shall be binding upon and shall inure to the benefit of the parties hereto, their heirs, successors, and assigns.

25) Each portion of this Agreement is intended to be severable. If any term or provision hereof is illegal or invalid for any reason whatsoever, such illegality or invalidity shall not affect the validity of the remainder of this Agreement.

26) To the extent that any portion of the foregoing terms and conditions conflict with any of the "Special Provisions" below, the terms and conditions of the "Special Provisions" shall control.

***SPECIAL PROVISIONS:**

1) Permittee shall schedule a pre-excavation meeting with Company to discuss all aspects of the planned activities, pipeline marking schedule and establish lines of communication.

2) If deemed necessary by Company's on-site inspector, Permittee shall install its identification markers at the crossing boundaries of Company's Right of Way limits and other locations, as specified by Company's on-site inspector.

3) Permittee shall provide a complete circumferential exposure of Company's pipeline(s) if any of the Permitted Facilities cross under Company's pipeline(s) and are installed by means of open-cut

construction. Exposure of the top of Company's pipeline(s) is required if any of the Permitted Facilities cross over Company's pipeline(s) and disturb soil within twelve inches of Company's pipeline(s).

4) Permittee shall provide support and protection for any Company piping exposed and shall properly backfill excavations to maintain separation and prevent settlement.

5) Permittee shall not travel up and down, or store equipment, machinery, vehicles or materials on Company's Right of Way at any time.

6) Permittee shall return Company's Right of Way to pre-construction condition or better. Any areas disturbed on Company's Right of Way shall be protected, re-vegetated and restored. Appropriate measures shall be taken to prevent erosion on Company's Right of Way.

7) Permittee shall install timber matting or bridged timber matting at all equipment crossing points over Company's pipeline(s) subject to Company's on-site inspector's advice and approval.

8) Permittee's plans, profiles and crossing method of construction shall be made available to Company upon request.

9) Permittee shall comply with all federal, state and local guidelines, codes and statutes.

10) Permittee shall utilize competent designers and employ competent contractors.

11) Permittee shall provide a competent excavation observer to assist the equipment operator when operating excavation equipment near Company's pipeline(s) and related facilities.

12) Company may elect to have an inspector on site for all activities within the Right of Way. Company's on-site inspector shall have the authority to suspend any operations conducted within the limits of its Right of Way if, in the opinion of Company's on-site inspector, those operations compromise safety.

13) Permittee shall not use machine excavation on in-service pipelines within five feet of the staked location until the pipeline has been physically located by hand. After locating the pipeline facility by hand, machine excavation within the two foot tolerance safety zone of any pipeline facility shall not be permitted. Permittee shall adhere to Company's two foot tolerance safety zone when excavation is necessary within two feet of any pipeline facility. Permittee shall not utilize mechanical equipment to excavate, backfill, sweep soil off top and around pipelines and related facilities, and swinging buckets and traveling of mechanical equipment shall not be allowed within this two foot tolerance safety zone for any reason. When excavation is necessary within this two foot tolerance safety zone, Permittee shall exercise extreme care as necessary to ensure the protection of all underground facilities in or near the excavation area. Methods to consider within this two foot tolerance safety zone include hand digging, potholing, vacuum excavation methods, pneumatic hand tools (jackhammers), mechanical hand methods (twenty horsepower gasoline power jackhammers), or other similar methods approved by Company's on-site inspector. Mechanical and pneumatic soil compactors may be used within the two foot tolerance safety zone provided the Permittee takes special care to protect the pipeline and related facilities. For excavation outside of such two foot tolerance safety zone, Permittee may utilize mechanical excavation under Company supervision unless otherwise directed by Company's on-site inspector.

14) Permittee shall install the Permitted Facilities across Company's Right of Way such that there is a minimum of twenty-four inches clearance between the Permitted Facilities and the Company's pipeline(s).

15) The Permitted Facilities shall be installed at a uniform depth across the full width of the Company's Right of Way.

Special Provisions Reviewed by Texas Gas Engineering: ***EML 02/06/2020***
Initials ***Date***

IN WITNESS WHEREOF, witness the signatures of the parties hereto indicating their respective acceptance and approval of the terms and conditions contained herein this ____ day of ,________________ 20___.

CITY OF LAKELAND **WITNESSES: (2)**

Authorized Signature	Signature
Printed Name	Printed Name
Title	Signature
	Printed Name

TEXAS GAS TRANSMISSION, LLC

____
Authorized Signature

Kal Laviolette
Printed Name

Manager of Land
Title

WITNESSES: (2)

____
Signature

____
Printed Name

____
Signature

____
Printed Name

CORPORATE ACKNOWLEDGMENT

STATE OF ____________________________ §
§ SS:
COUNTY OF __________________________ §

The foregoing instrument was acknowledged before me this ______ day of _______________ 2020 by _______________________, the __________________________ for _________________.

____
NOTARY PUBLIC

My Commission Expires: _____________________

TEXAS GAS ACKNOWLEDGMENT

STATE OF LOUISIANA

PARISH OF LAFAYETTE

Personally appeared before me, the undersigned authority in and for the said parish and state, on this ________ day of ___________________, 2021~~0~~, within my jurisdiction, the within named Kal Laviolette who acknowledged that he is the Director of Land of Texas Gas Transmission, LLC, a Delaware limited liability company, and that for and on behalf of said limited liability company, and as its free act and deed he executed the above and foregoing instrument, after first having been duly authorized by said limited liability company to do so.

____
NOTARY PUBLIC

James R. Wimberley, Jr.
Notary ID #33234
Lifetime Commission

Texas Gas:	Permittee
4441A Verot School Road	City of Lakeland
Youngsville, LA 70592	10001 Hwy 70
337-856-2211 Ext 309	Lakeland, TN 38002
Internal 2309	Emily Harrell
Joy Parrott	901-867-5418

***For Office Use Only*:**
Original ROW Grantor: Louis D. Horne et al
LPM No. MLS-T083, T082, T-082A

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 13, 2021

Subject: **Resolution** - approving an Interlocal Agreement for Hub & Spoke with West TN Regional Recycling Hub. *Sponsored by Emily Harrell*

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

Staff recommends the Board of Commissioners approve, by resolution, an interlocal agreement for Hub and Spoke with West TN Regional Recycling Hub

BUDGET IMPACT

The City is currently being charged $120.51 per ton for recycle processing through Memphis Recycling. The rate was increased this calendar year from the previous rate of $117.20 per ton. We have recently seen some adjustment for commodity, however that is flexible depending on the market. Additionally, the City receives an additional $75 per ton contamination charges for loads over 10% contamination. West TN Recycling Hub's rate is $40 per ton. The City estimates a savings of $40,000 per year.

DISCUSSION

The City of Lakeland currently utilizes Memphis Recycling to process its single stream recyclables. Memphis Recycling is the only processor in the Memphis area and is privately owned. The City's rate for FY2014 - FY2020 was $117.20 per ton. In January 2021, the rate increased to $120.51 per ton. Memphis Recycling also assesses contamination fees of $75 per ton for any load containing 10% contamination. Over the last several months, the City has received a credit due to the value of the commodity increasing however this varies with the market and historically has not been consistent.

West TN Recycle Hub is run by Chester County as a Hub and Spoke system consisting of a central processing center (hub) and surrounding communities (spoke) that feed the recyclables they collect. This model works well for rural and small communities to relieve the financial burden of material processing and management . The rates are set based on actual processing cost and fluctuate with the value of the commodity. The current rate is $40 per ton with a $40 per ton contamination fee. Since the City will handle the material from the truck to the compactor, Staff will be able to remove any large contamination and reduce/eliminate additional contamination charges. With the additional cost to transport to this facility, the annual savings is estimated to be $40,000.

RESOLUTION R-37-2021

A RESOLUTION APPROVING AN INTERLOCAL AGREEMENT FOR HUB AND SPOKE WITH WEST TENNESSEE REGIONAL RECYCLING HUB

WHEREAS, the City of Lakeland seeks a facility to process single-stream recyclables for its curbside recycle program; and,

WHEREAS, the West TN Regional Recycling Hub is operated by Chester County as a Hub and Spoke program; and,

WHEREAS, West TN Regional Recycling Hub offers recycle processing at a reduced rate than the current provider; and,

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE: That the Mayor is hereby authorized and directed to execute, and the City Recorder to attest, an Interlocal Agreement with West Tennessee Regional Recycling Hub for recycle processing.

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 13th day of May 2021, public welfare requiring it.

____

Mike Cunningham, Mayor

ATTEST:

____

Debra Murrell
City Recorder

INTERLOCAL AGREEMENT FOR HUB & SPOKE

CITY OF LAKELAND SINGLE STREAM/PAPER
SOLID WASTE AGREEMENT

This agreement is made and entered pursuant to Tenn. Code Ann. § 12-9-101, *et seq,* by and between the City of Lakeland, West Tennessee Regional Recycling Hub, and the following:

City of Lakeland	West TN Regional Recycling Hub
10001 Hwy. 70	315 Talley Store Road
Lakeland, TN 38002	Henderson, TN 38340

Whereas, the City of Lakeland, Tennessee (the "City") desires to transport and deliver its single stream and paper recycling materials for disposal at the West Tennessee Regional Recycling Hub (sometimes hereinafter referred to as "Hub"), and there to be sorted, bailed, recycled, marketed, and otherwise disposed of as West Tennessee Regional Recycling Hub may choose.

Therefore, in consideration of the foregoing and the following covenants and promises, the City, Chester County, and the West Tennessee Regional Recycling Hub agree as follows:

1. **Purpose/Scope of Services**. The City agrees to transport and deliver, at its own expense, such single stream recycling materials as it deems necessary to the West Tennessee Regional Recycling Hub located at 315 Talley Store Road Henderson, Tennessee, for offloading and processing by West Tennessee Regional Recycling Hub.

2. **Cost of Services**. The City of Lakeland agrees to pay to West TN Regional Recycling Hub the sum of $40 dollars per ton of materials delivered to the recycling center during the first year of this Agreement as determined by the Hub as the "market rate" at the time of delivery. The "market rate" shall be determined by various factors, including but not limited to commodity prices at the time of delivery. The "market rate" shall not exceed $50 per ton during the first twelve (12) months of this agreement. The Hub reserves the right to alter or adjust its pricing structure per tonnage after the first year and shall provide a minimum of thirty (30) days' written notice to the City of any such changes in the range charged for said tonnage. Supporting documentation justifying the alteration or adjustment of the pricing structure must be included in the written notice. Any changes in the rate charged for said tonnage must be approved by the City in writing. Unapproved changes in excess of reasonable increases based on commodity pricing and justifiable increases in operating costs for processing materials shall be cause for the City to immediately terminate the contract without penalty. The Recycling Hub shall issue one invoice per month for the previous month's deliveries of materials to the City, and the City agrees to pay all expenses for the collection, transportation and delivery of such

single stream recycling materials to the aforementioned West TN Regional Recycling Hub.

3. **Contamination Charges**. West Tennessee Regional Recycling Hub agrees to receive, sort, bail and recycle single stream recycling materials from the City subject to contamination rate. The maximum contamination rate shall be five percent (5%). Upon the first load exceeding five percent (5%) contamination, the City will receive a written warning. Subsequent loads exceeding five percent (5%) contamination will incur a disposal rate fee. Contaminated loads are determined by waste audits done by the Hub. Pictures will be sent by text or email of the contaminated load. West Tennessee Regional Recycling Hub reserves the right to refuse any load deemed too contaminated for processing, in which case the City shall be charged a contamination fee of $40.00 a ton of said load in addition to the normal disposal rate per ton. West Tennessee Regional Recycling Hub shall dispose, or transfer delivered materials to a landfill as it may choose.

4. **Glass Recycling**. West Tennessee Regional Recycling Hub will exclude glass as a source of contamination in the recyclable single stream for a period of twelve (12) months. The City shall educate the public as to its removal from the list of acceptable recyclable items in an effort to remove glass from its waste stream.

5. **Education and Outreach**. The City agrees to educate their residents about what recyclables are accepted/unaccepted at the West Tennessee Regional Recycling Hub. Education materials should include the Hub's "Volunteer to Recycle" slogan and online and printed materials. This education could be in the form of website, social media, printed materials and/or advertisements. West Tennessee Regional Recycling Hub agrees to share educational templates but is not responsible for the costs associated with public education.

6. **Processing Cost**. West Tennessee Regional Recycling Hub agrees to pay all expenses related to the receipt of, sorting, bailing and recycling of such single stream and cardboard recycling materials with the exception of the conditions noted in paragraphs 2 and 3.

7. **Authority to Enter into Agreement**. This agreement shall become effective on the date of its signing by all responsible parties. This agreement shall be binding on the successors, representatives, and assigns of the City and West Tennessee Regional Recycling Hub as required for the safety and welfare of the citizens thereof. Any modifications for this agreement must be in writing and signed by the parties. This is the entire agreement of the parties and supersedes any and all prior agreements between the parties or any verbal agreements/discussions between the same. This Agreement is made and entered into pursuant to the authority granted by the Parties under the Interlocal Cooperation Act, Tenn. Code Ann. § 12-9-101, *et seq*.

8. **Hub Operations**. If at any time during the term of this agreement the West Tennessee Regional Recycling Hub becomes inoperable, intake from the City shall be suspended until further notice. Notice shall be provided either by text, personal delivery, or email as

set forth below for the parties. At any point during this Agreement, the City may deliver its single stream recycling materials to another vendor of its choosing.

9. **Agreement Term**. The term of this agreement shall be five (5) years with five (5) one (1) year renewals unless either party notifies the other, in writing ninety (90) days prior to the renewal date of its intent to terminate the agreement. Any party may terminate this agreement with ninety (90) days written notice to the parties hereto.

10. **Written Notice to Terminate Agreement**. In the event that the City of Lakeland's Mayor and Board of Commissioners elect to discontinue the collection of recyclable material from its residents, the City may terminate this agreement within ninety (90) days following approval to discontinue recycle collection service. The City may terminate the Agreement for any reason, including for convenience and without cause. In doing so, the City may elect to consider only its own interests and will not be required to consider the effect of any such termination on Contractor, including any reduction in work force.

11. This agreement shall be exclusively governed by the laws of the State of Tennessee. The undersigned agree to the jurisdiction and venue of any disputes arising from this agreement being in the courts of Shelby County, Tennessee. The parties agree that they have each either been represented or had the opportunity to be represented by legal counsel and that they have each contributed equally to the drafting of this agreement so that no provision or term should be construed or interpreted more strictly against one party.

- END

City of Lakeland

___________________________________ **Date:**________________________

Mike Cunningham, City Mayor
City of Lakeland
Address:
10001 Hwy. 70
Lakeland, TN 38002

CHESTER COUNTY

___________________________________ **Date:**_________________________

Barry Hutcherson, County Mayor
Chester County
Address:
____
____
____
Email:_______________________________

WEST TENNESSEE REGIONAL
RECYCLING HUB

___________________________________ **Date:**_________________________

Danny Benard, Director
West Tennessee Regional Recycling Hub
Address:
____
____
____
Email:_______________________________

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 13, 2021

Subject: **Resolution** - approving the purchase of a stationary compactor and receiver boxes. *Sponsored by Emily Harrell*

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

Staff recommends the Board of Commissioners, by resolution, approve the purchase of one stationary compactor and two receiver boxes from Stringfellow, Inc. in the amount of Fifty-Three Thousand Eight Hundred and Thirty-Three Dollars ($53,833).

BUDGET IMPACT

The project was publicly bid on May 04,2021. Bids received were as follows:

CONTRACTOR	BID AMOUNT
Stringfellow, Inc.	$53,833

The project will be funded with monies budgeted in FY21 Solid Waste- Capital Outlay-Equipment.

DISCUSSION

In an effort to reduce the cost of recycle processing, the City proposes to haul it's single stream recyclable materials to the West TN Recycle Hub located in Chester County. The new compactor and receiver boxes will be used to to compact the recyclables so that the City is able to haul more material with each load. The compactor will be located on the east side of the new Public Works Maintenance Building.

RESOLUTION R-38-2021

A RESOLUTION TO APPROVE THE PURCHASE OF ONE (1) STATIONARY COMPACTOR AND RECEIVER BOXES

WHEREAS, the City desires to purchase a stationary compactor and receiver boxes,

WHEREAS, the stationary compactor and receiver boxes are available to purchase from Stringfellow, INC. and,

WHEREAS, Funding for this purchase will be from Fiscal Year 2021- Solid Waste-Capital Outlay-Equipment.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE: That the City Manager is hereby authorized to purchase one (1) JV Manufacturing Stationary Compactor and two (2) octagon receiver boxes in the amount of Fifty-Three Thousand Eight Hundred and Thirty-Three Dollars ($53,833).

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 13th day of May 2021, public welfare requiring it.

____

Mike Cunningham, *Mayor*

ATTEST:

____

Debra Murrell
City Recorder

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 13, 2021

Subject: **Resolution** - approving the purchase of a F-750 Diesel Regular Cab Heavy Duty Truck with Swaploader Body and Falcon 3-Ton Slip-in Asphalt Hot Box from Stringfellow, Inc. *Sponsored Emily Harrell*

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

Staff recommends the Board of Commissioners, by resolution, approve the purchase of a F-750 Diesel Regular Cab Heavy Duty Truck with Swaploader Body and Falcon 3-Ton Slip-in Asphalt Hot Box from Stringfellow, Inc.

BUDGET IMPACT

The City will utilize the State of Tennessee Contract #64470 for the F-750 truck and Sourcewell contract #052417-FRM for the asphalt hot box. The F-750 with upfit for the swap loader body is $135,000. The Asphalt Hot Box is $43,000. The total cost is $178,000. The funds will be from FY 2022 Budget in Street Aid - Heavy Equipment and Street Aid - New Capital Light Equipment.

DISCUSSION

The Public Works Department is proposing to add a second street maintenance crew in the Fiscal Year 2022 budget. The F-750 and asphalt hot box will be used by the new street maintenance crew. The F-750 will also be used to haul recyclables to the new processing center. Due to the lead time on the truck and equipment, Staff recommends ordering the truck and equipment now that the crew is able to operate by August 2021.

RESOLUTION R-39-2021

A RESOLUTION TO APPROVE THE PURCHASE OF A F-750 DIESEL REGULAR CAB HEAVY DUTY TRUCK WITH SWAPLOADER BODY AND FALCON 3-TON SLIP-IN ASPHALT HOT BOX FROM STRINGFELLOW, INC.

WHEREAS, the City desires to purchase a F-750 Heavy Duty Truck with Swap Loader Body and Falcon 3-Ton Slip-in Asphalt Hot Box; and,

WHEREAS, the truck is available through TN State Contract #64470 and Sourcewell Contract #052417-FRM; and,

WHEREAS, Funding for this purchase will be from Fiscal Year 2022 Street Aid – Heavy Equipment and Street Aid – New Capital Light Equipment.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE: That the City Manager is hereby authorized to purchase a F-750 Heavy Duty Truck with Swap Loader Body and Falcon 3-Ton Slip-in Asphalt Hot Box in the amount of One Hundred Seventy-Eight Thousand Dollars ($178,000).

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 13th day of May 2021, public welfare requiring it.

____

Mike Cunningham, *Mayor*

ATTEST:

____

Debra Murrell
City Recorder

ORDINANCE O-5-2021
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

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, T.C.A. § 6-56-201 et seq (the Municipal Budget Law of 1982) requires the governing body of each municipality to adopt and operate under an annual budget ordinance presenting the minimum information required by said State statute and may not expend any funds regardless of source (except for moneys expended pursuant to a project ordinance or accounted for in a proprietary type fund or a fiduciary type fund that are excluded from the budget ordinance) except in accordance with a budget ordinance in which appropriations may not exceed 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 prior to May 15th, such document included the appropriated budget schedules, budgetary comparison schedules, long-term financial planning and capital improvements plan documents, 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 for the fiscal year ending June 30, 2022, anticipated revenues and other financing sources from all sources and appropriates planned expenditures and other financing uses for each appropriated governmental fund type, inclusive of each department, board, office, or other agency of the municipality included therein, presented together with 1) the actual annual revenues, other financing sources, expenditures, and other financing uses of the last preceding fiscal year, 2) the estimated annual results of the same for the current fiscal year, 3) actual or planned addition to or use of fund balance for the three (3) periods presented, and 4) actual and estimated ending fund balances for the three (3) periods presented, as follows:

ORDINANCE O-5-2021
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

GENERAL FUND			
	ACTUAL FY 2020	**ESTIMATED FY 2021**	**BUDGET FY 2022**
REVENUES			
Property taxes	$ 4,418,877	$ 4,562,475	$ 4,700,922
Local sales taxes	1,806,536	1,885,399	2,636,377
Intergovernmental	1,553,235	1,530,600	1,470,458
Licenses and permits	394,845	296,641	254,720
Charges for services	318,728	381,117	334,000
Federal, state, and local grants	458,775	3,723,208	11,980,000
Interest income	22,337	9,900	12,324
Other income	57,029	15,000	12,500
Total revenues	9,030,362	12,404,340	21,401,301
EXPENDITURES			
Current			
General government	1,482,030	1,919,812	2,057,087
Community development	503,098	654,201	954,388
Public works	528,174	581,072	648,527
Parks and recreation	441,499	690,526	834,323
Capital outlays	1,006,505	4,244,883	16,856,000
Total expenditures	3,961,306	8,090,494	21,350,325
Excess of revenues over expenditures	5,069,056	4,313,846	50,976
OTHER FINANCING SOURCES (USES)			
Issuance of debt	43,500,000	14,794,500	16,420,000
Transfers in from other funds	730,923	706,250	707,100
Transfers out	(47,550,469)	(22,079,526)	(10,288,364)
Total other financing sources (uses)	(3,319,546)	(6,578,776)	6,838,736
Addition to (use of) fund balance	1,749,510	(2,264,930)	6,889,712
Fund balance, beginning	10,150,524	11,900,034	9,635,104
Fund balance, ending	$ 11,900,034	$ 9,635,104	$ 16,524,816

ORDINANCE O-5-2021
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

STATE STREET AID FUND

	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Intergovernmental	$ 446,301	$ 418,230	$ 436,320
Federal, state, and local grants	-	-	153,314
Total revenues	446,301	418,230	589,634
EXPENDITURES			
Current			
Public works	860,128	2,168,971	2,556,835
Capital outlays	90,816	362,618	640,000
Total expenditures	950,944	2,531,589	3,196,835
Deficiency of revenues under expenditures	(504,643)	(2,113,359)	(2,607,201)
OTHER FINANCING SOURCES			
Transfers in from other funds	498,971	2,099,490	2,326,748
Addition to (use of) fund balance	(5,672)	(13,869)	(280,453)
Fund balance, beginning	299,994	294,322	280,453
Fund balance, ending	$ 294,322	$ 280,453	$ -

STORMWATER FUND

	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Charges for services	$ 191,099	$ 220,400	$ 198,566
EXPENDITURES			
Current			
Public works	57,200	72,381	74,032
Capital outlays	109,643	445,000	150,000
Total expenditures	166,843	517,381	224,032
Excess (deficiency) of revenues over (under) expenditures	24,256	(296,981)	(25,466)
OTHER FINANCING SOURCES			
Transfers in from other funds	-	245,000	-
Addition to (use of) fund balance	24,256	(51,981)	(25,466)
Fund balance, beginning	144,138	168,394	116,413
Fund balance, ending	$ 168,394	$ 116,413	$ 90,947

ORDINANCE O-5-2021
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

SOLID WASTE FUND

	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Charges for services	$ 1,274,175	$ 1,311,954	$ 1,321,944
Federal, state, and local grants	-	171,572	-
Other income	25	-	-
Total revenues	1,274,200	1,483,526	1,321,944
EXPENDITURES			
Current			
Public works	1,323,271	1,483,061	1,287,131
Capital outlays	435,086	248,393	-
Total expenditures	1,758,357	1,731,454	1,287,131
Addition to (use of) fund balance	(484,157)	(247,928)	34,813
Fund balance, beginning	1,031,178	547,021	299,093
Fund balance, ending	$ 547,021	$ 299,093	$ 333,906

DEBT SERVICE FUND

	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Interest income	$ 21	$ -	$ -
EXPENDITURES			
Debt Service			
Principal	1,986,833	17,420,660	5,980,621
Interest and fiscal charges	1,364,927	1,464,071	1,298,780
Total expenditures	3,351,760	18,884,731	7,279,401
Deficiency of revenues under expenditures	(3,351,739)	(18,884,731)	(7,279,401)
OTHER FINANCING SOURCES			
Transfers in from other funds	3,271,435	18,884,731	7,279,401
Addition to (use of) fund balance	(80,304)	-	-
Fund balance, beginning	80,346	42	42
Fund balance, ending	$ 42	$ 42	$ 42

ORDINANCE O-5-2021
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

GENERAL PURPOSE SCHOOL FUND			
	ACTUAL FY 2020	**ESTIMATED FY 2021**	**BUDGET FY 2022**
REVENUES			
Property taxes	$ 4,610,070	$ 5,159,000	$ 5,167,000
Local sales taxes	2,091,879	2,000,000	2,092,000
Intergovernmental	9,944,032	10,349,000	11,238,101
Charges for services	33,260	35,000	35,000
Interest income	4,176	4,000	4,500
Other income	50,947	50,000	50,000
Total revenues	16,734,364	17,597,000	18,586,601
EXPENDITURES			
Current			
Education	15,587,652	17,564,331	18,404,081
Debt Service			
Principal	106,853	105,163	-
Interest and fiscal charges	1,771	4,591	-
Capital outlays	-	115,000	144,000
Total expenditures	15,696,276	17,789,085	18,548,081
Excess of revenues over expenditures	1,038,088	(192,085)	38,520
OTHER FINANCING SOURCES			
Issuance of debt	-	-	-
Transfers in from other funds	583,663	783,255	682,215
Transfers out	(730,923)	(2,706,250)	(1,707,100)
	(147,260)	(1,922,995)	(1,024,885)
Addition to (use of) fund balance	890,828	(2,115,080)	(986,365)
Fund balance, beginning	6,166,247	7,057,075	4,941,995
Fund balance, ending	$ 7,057,075	$ 4,941,995	$ 3,955,630

SCHOOL CAPITAL PROJECTS FUND

	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Federal, state, and local grants	$ 1,261,019	$ 393,608	$ 400,000
Interest income	259,123	100,000	50,000
Total revenues	1,520,142	493,608	450,000
EXPENDITURES			
Capital outlays	2,321,821	12,248,489	31,450,000
Deficiency of revenues under expenditures	(801,679)	(11,754,881)	(31,000,000)
OTHER FINANCING SOURCES			
Transfers in	43,200,000	2,067,050	1,000,000
Addition to (use of) fund balance	42,398,321	(9,687,831)	(30,000,000)
Fund balance, beginning	996,110	43,394,431	33,706,600
Fund balance, ending	$ 43,394,431	$ 33,706,600	$ 3,706,600

SCHOOL FEDERAL PROJECTS FUND

	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Federal, state, and local grants	$ 939,159	$ 1,447,118	$ 4,438,136
EXPENDITURES			
Current			
Education	922,457	1,384,993	823,082
Capital outlays	-	-	3,615,054
Total expenditures	922,457	1,384,993	4,438,136
Addition to (use of) fund balance	16,702	62,125	-
Fund balance, beginning	38,355	55,057	117,182
Fund balance, ending	$ 55,057	$ 117,182	$ 117,182

ORDINANCE O-5-2021
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

SCHOOL NUTRITION FUND	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Charges for services	$ 225,992	$ 275,000	$ 255,000
Federal, state, and local grants	129,690	154,630	173,000
Total revenues	355,682	429,630	428,000
EXPENDITURES			
Education	334,271	529,630	428,000
Addition to (use of) fund balance	21,411	(100,000)	-
Fund balance, beginning	191,813	213,224	113,224
Fund balance, ending	$ 213,224	$ 113,224	$ 113,224

SCHOOL DISCRETIONARY GRANTS FUND	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Federal, state, and local grants	$ 108,730	$ 110,750	$ 83,000
EXPENDITURES			
Education	108,730	110,750	83,000
Addition to (use of) fund balance	-	-	-
Fund balance, beginning	-	-	-
Fund balance, ending	$ -	$ -	$ -

SCHOOL LEAP FUND	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Charges for services	$ 233,562	$ 289,800	$ 289,800
EXPENDITURES			
Education	194,508	390,698	289,800
Addition to (use of) fund balance	39,054	(100,898)	-
Fund balance, beginning	347,105	386,159	285,261
Fund balance, ending	$ 386,159	$ 285,261	$ 285,261

SECTION 2: As of June 30, 2022, the governing body estimates fund balances or deficits for each governmental fund type as follows:

	RESTRICTED	COMMITTED	ASSIGNED	UNASSIGNED	TOTAL
General Fund	$ 8,272,619	$ 1,295,690	$ -	$ 6,956,507	$ 16,524,816
State Street Aid Fund	-	-	-	-	-
Stormwater Fund	90,947	-	-	-	90,947
Solid Waste Fund	333,906	-	-	-	333,906
Debt Service Fund	-	42	-	-	42
General Purpose School Fund	-	-	3,955,630	-	3,955,630
School Capital Projects Fund	3,706,600	-	-	-	3,706,600
School Federal Projects Fund	117,182	-	-	-	117,182
School Nutrition Fund	113,224	-	-	-	113,224
School Discretionary Grants Fund	-	-	-	-	-
School LEAP Fund	285,261	-	-	-	285,261
FUND BALANCE AS OF JUNE 30, 2022	$ 12,919,739	$ 1,295,732	$ 3,955,630	$ 6,956,507	$ 25,127,608

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, 2022, 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 2020	ESTIMATED FY 2021	PLAN FY 2022
OPERATING REVENUES			
Charges for Services			
Sewer service fees	$ 1,487,040	$ 1,537,200	$ 1,742,376
Service connection fees	809,387	407,900	464,680
Total operating revenues	2,296,427	1,945,100	2,207,056
OPERATING EXPENSES			
Personnel costs	302,872	357,044	491,210
Sewer system administration	519,597	401,364	422,800
Depreciation expense	505,669	510,000	510,000
Total operating expenses	1,328,138	1,268,408	1,424,010
Operating income	968,289	676,692	783,046
NONOPERATING REVENUES (EXPENSES)			
Interest income	14,189	20,000	5,110
Interest and fiscal charges	(83,687)	(141,644)	(160,000)
Net nonoperating revenues (expenses)	(69,498)	(121,644)	(154,890)
Capital contributions - development	41,709	93,778	560,069
Change in net position	940,500	648,826	1,188,225
Net position, beginning	11,376,114	12,316,614	12,965,440
Net position, ending	$ 12,316,614	$ 12,965,440	$ 14,153,665

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 2022 as follows:

	ESTIMATED AS OF JUNE 30, 2021	BUDGET DEBT ISSUE PRINCIPAL	BUDGET DEBT SERVICE PRINCIPAL	ESTIMATED AS OF JUNE 30, 2022	BUDGET INTEREST FY 2022
GENERAL OBLIGATIONS					
TN Municipal League Note, Series 2001	$ 429,095	$ -	$ (223,000)	206,095	$ 1,500
TN Municipal League Note, Series 2008	-	-	-	-	-
Capital Outlay Note, Series 2015	-	-	-	-	-
TLDA Construction Loan	1,370,704	-	(64,188)	1,306,516	25,356
Bond Anticipation Note, Series 2019	43,500,000	-	-	43,500,000	674,250
U.S. G.O. Refunding, Series 2021	14,794,500	-	(238,487)	14,556,013	314,383
Shelby County Settlement Liability	277,771	-	(54,946)	222,825	1,391
U.S. G.O. Bonds, Series 2021	-	2,920,000	-	2,920,000	25,500
Bond Anticipation Note, Series 2022	-	13,500,000	(5,400,000)	8,100,000	150,000
Total general obligations	$ 60,372,070	$ 16,420,000	$ (5,980,621)	$ 70,811,449	$ 1,192,380
	ESTIMATED AS OF JUNE 30, 2021	**PLAN DEBT ISSUE PRINCIPAL**	**PLAN DEBT SERVICE PRINCIPAL**	**PLAN AS OF JUNE 30, 2022**	**PLAN INTEREST FY 2022**
SEWER FUND OBLIGATIONS					
TN Municipal League Note, Series 2005	$ 3,313,000	$ -	$ (612,000)	$ 2,701,000	$ 20,000
SRF Note Payable	100,000	5,000,000	-	5,100,000	110,000
Total Sewer Fund obligations	$ 3,413,000	$ 5,000,000	$ (612,000)	$ 7,801,000	$ 130,000

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

	CIP FY 2022
GOVERNMENTAL FUNDS	
ADA Improvements	$ 50,000
Renovations to City Hall	30,000
New Canada Road	14,600,000
Vehicle Purchases	65,000
Memphis-Arlington Athletic Complex	1,920,000
City-wide Parks Master Plan	100,000
Other Park Improvements	91,000
Metal Maintenance Building	300,000
Vehicles	65,000
Sealcoat Machine	70,000
Swap Loader	70,000
Street Lighting	20,000
Other equipment and improvements	72,000
Asphalt Hotbox Swapbody	43,000
Misc. Drainage Improvements	150,000
High School Project	35,065,054
Equipment	100,000
CIP Consulting	44,000
Total governmental funds CIP	$ 52,855,054

GOVERNMENTAL CIP FUNDING	
Federal, state, and local grants	$ 11,980,000
USDA loan proceeds	2,920,000
General Fund general governmental revenues	145,000
General Fund fund balance	1,811,000
State Street Aid Fund state appropriation grant	306,628
State Street Aid Fund gas and motor fuel revenues	309,938
General Fund transfers to State Street Aid Fund	23,434
Stormwater user fees and fund balance	150,000
LSS General Purpose School Fund revenues and fund balance	3,594,000
LSS Federal Projects Fund federal, state, and local grants	3,615,054
LSS Capital Projects Fund USDA fund balance	28,000,000
Total governmental CIP funding	$ 52,855,054
ENTERPRISE FUND	
Clear Creek Interceptor	$ 5,000,000
Oliver Creek Interceptor	100,000
Combo Vacuum Truck	100,000
Clear Creek Interceptor Access Road	400,000
Other Light Equipment	70,000
Total enterprise fund CIP	$ 5,670,000
ENTERPRISE CIP FUNDING	
Issuance of Debt	$ 5,000,000
User Fees and Net Position	670,000
Total enterprise CIP funding	$ 5,670,000

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

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

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

SECTION 9: There is hereby levied a property tax of $1.04 per $100 of assessed value on all real and personal property within the City of Lakeland, Tennessee.

SECTION 10: The Annual Budget shall be submitted to the Comptroller of the Treasury of the State of Tennessee (the "Comptroller" or Comptroller's designee) for approval in accordance with T.C.A. § 9-21 et al ("State Statute"), within fifteen (15) days of adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller in accordance with State Statute. If the Comptroller determines that this budget does not comply with State Statute, the governing body shall adjust its estimates or make additional tax levies sufficient to comply with State Statute or as directed by the Comptroller.

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 or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 13: This ordinance shall take effect July 1, 2021, the public welfare requiring it.

Passed First Reading: May 13, 2021
Publication Date:
Public Hearing:
Passed Final Reading:

____
Mike Cunningham, *Mayor*

ATTEST:

____
Debra Murrell,
City Recorder

CITY OF

LAKELAND

TENNESSEE

FISCAL YEAR 2022
ANNUAL BUDGET

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Lakeland

Tennessee

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Lakeland, Tennessee,** for its Annual Budget for the fiscal year beginning **July 1, 2020**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Table of Contents

City Officials

Pictured: Michele Dial, Richard Gonzales, Jr., Mike Cunningham, Wesley Wright, Jim Atkinson

Mayor
Mike Cunningham (2022*)

Commissioners
Michele Dial, Vice-Mayor (2022*)
Jim Atkinson (2024*)
Richard Gonzales, Jr. (2022*)
Wesley Wright (2024*)

City Judge
Kim Koratsky

City Attorney
Will Patterson
Wiseman Bray PLLC

City Manager
Shane A. Horn

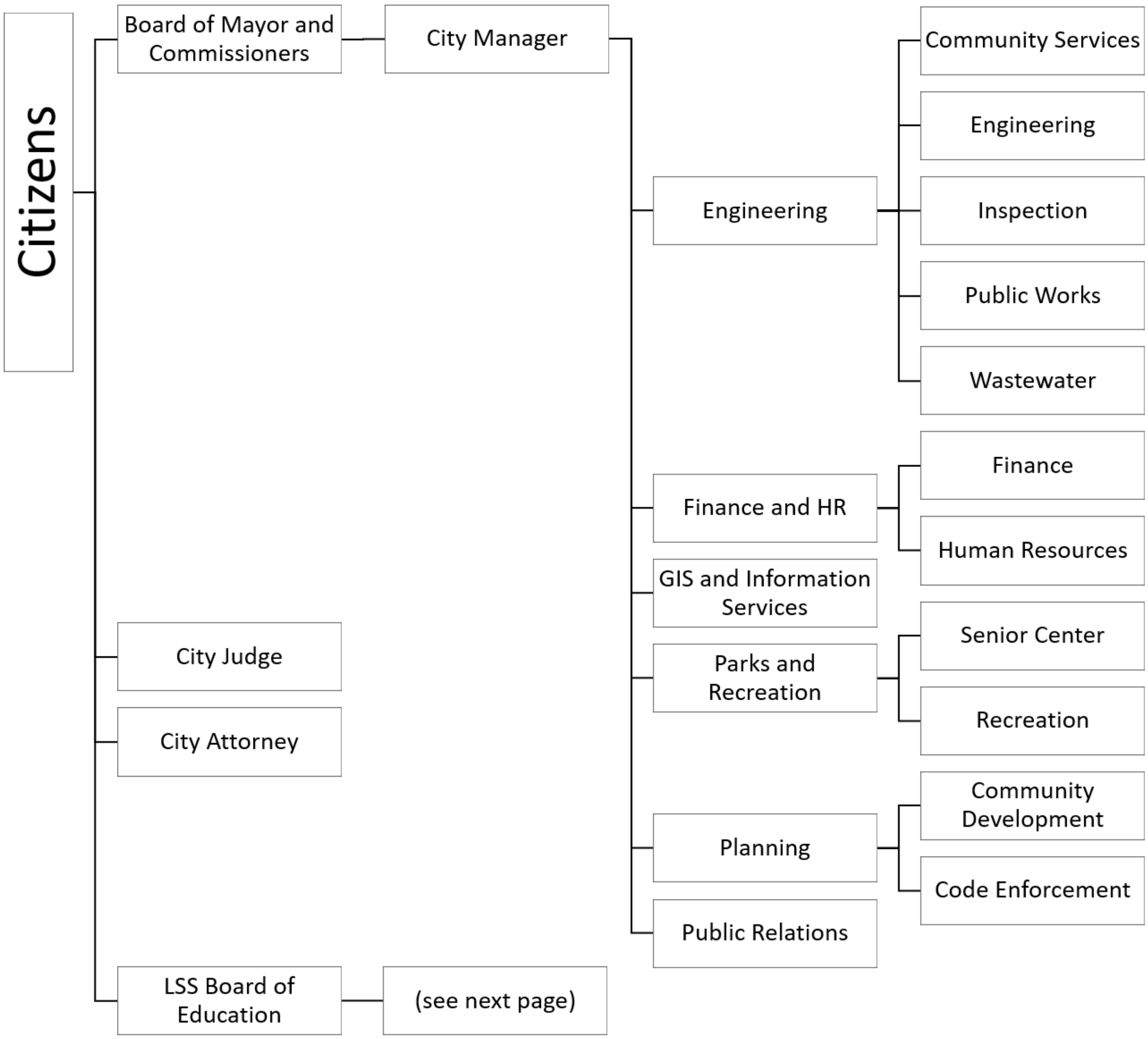
Department Directors

City Engineer .... Emily Harrell
Finance and Human Resources Director .... Michael L. Walker, CPA
GIS and Information Services Director .... Josh Thompson
Parks and Recreation Director .... Patrick O'Mara
Planning Director .... Richard Donovan

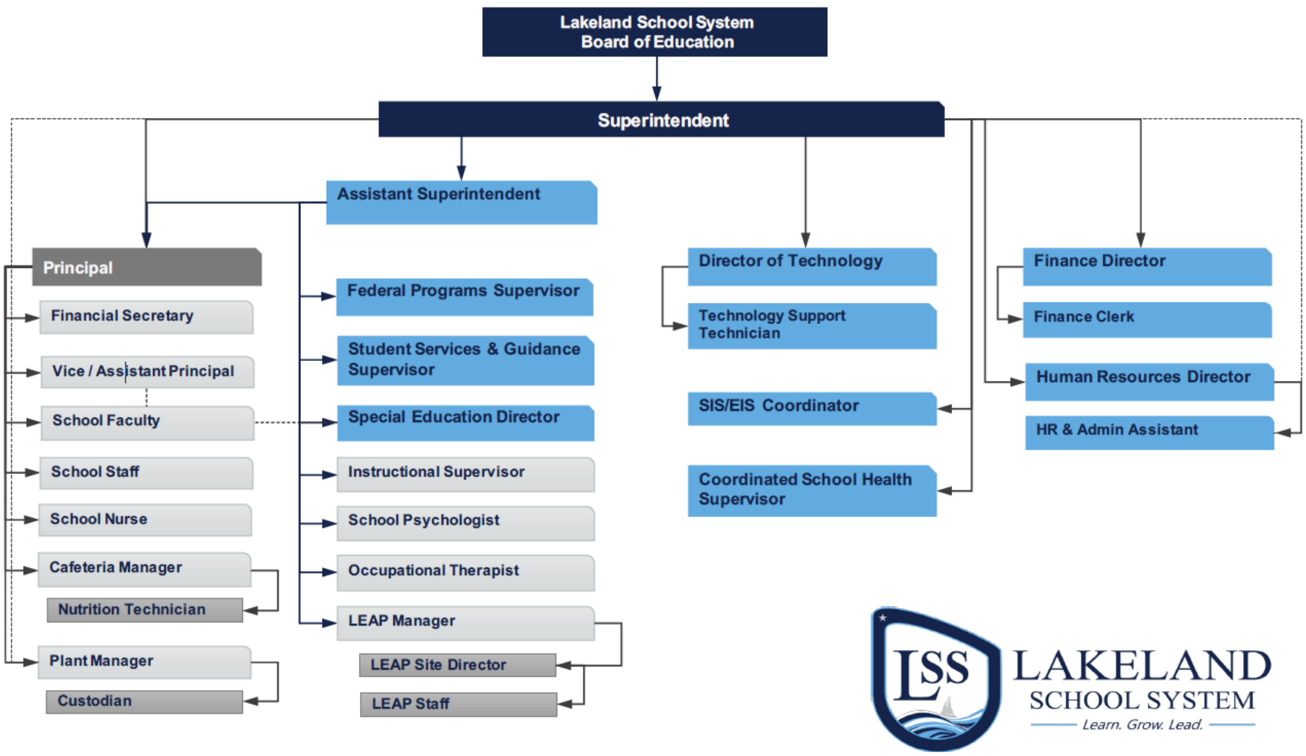
Board of Education Officials

Chairman .... Kevin Floyd
Vice Chairman .... Laura Harrison
Board Member .... Jeremy Burnett
Board Member .... Michelle Childs
Board Member .... Deborah Thomas
Superintendent .... William E. Horrell, III
Finance Director .... Jessie Rosales

ORGANIZATION CHART



Organizational Chart for Lakeland School System



CITY OF
LAKELAND
TENNESSEE

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

PLACEHOLDER FOR MAYOR'S LETTER

This document represents the City of Lakeland's comprehensive and robust Annual Budget and the results of countless hours of data accumulation and review, financial and operating projections, and coordination between City and Lakeland School System ("LSS") staff and boards.

The Annual Budget is driven by the City's *Mission*, *Vision and Goal Statem*ents, *Long-Term Financial Plan ("LTFP")*, and *Financial Policies*. The short-term factors that affected the development of this Annual Budget included 1) the reappraisal of taxed property assessed values in 2021 and the impact on revenues, 2) the potential need for short-term interim financing for large capital projects such as the New Canada Road project, 3) the need for capital infrastructure to support the City's parks and recreation functions, and 4) other budgetary considerations as outlined below and in accordance with the Board of Commissioners priorities and goals. City services are planned and budgeted to meet or exceed the service levels in the currently ending fiscal year, including the addition of additional staff to support the City's vision and priorities.

This Annual Budget places greater importance on the maintenance and paving of street infrastructure than does prior City annual budgets, including the annual budget for fiscal year 2021. Additionally, this Annual Budget appropriates funds for continued planned construction of a new high school facility and the New Canada Road project.

To address the short-term factors noted above, and in conjunction with consideration of the LTFP included in this Annual Budget, the budget is prepared with no planned use of unassigned fund balance in fiscal year 2022. The projects prioritized for the fiscal year included in the *LTFP and CIP* section are funded through current financial resources or committed and assigned fund balance.

As more information is available as to the extent and nature of the impact of federal grant revenues and expenditures related to the *American Rescue Plan Act of 2021*, the City will follow its *Financial Policies* in terms of analyzing the need to amend this budget.

Summary of Budgetary Considerations

City of Lakeland Funds

The City of Lakeland (the "City") developed its fiscal year 2022 budget with the following underlying assumptions and factors:

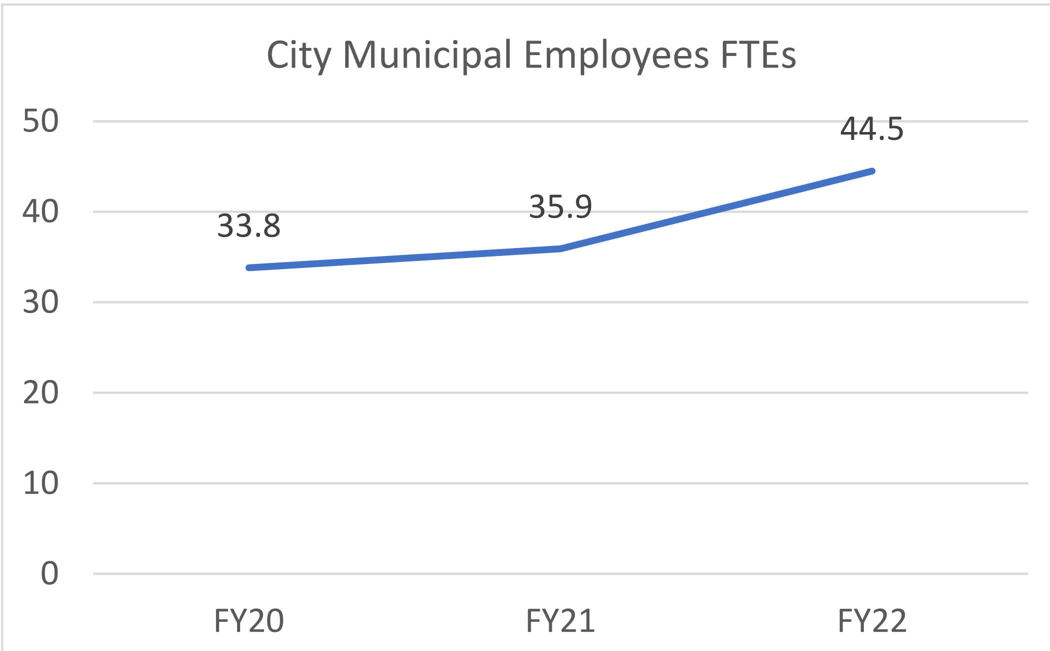
- Personnel costs are budgeted based upon these factors:
    - A City-wide cost-of-living adjustment of three (3) percent for all employees
    - A combined merit and bonus pool of funds comparable in amount to prior periods, to be utilized for bonuses (at the Board of Commissioners discretion) and merit increases (at the City Manager's discretion)
    - Healthcare costs are budgeted to increase approximately five (5) percent for vision and dental benefits, with no increase in rates for medical benefits

Summary of Budgetary Considerations (Continued)

City of Lakeland Funds (Continued)

- One part-time position is added in the Information Systems function
- One full-time position is added in the Planning function
- Two full-time positions are added in the Public Works function
- Two full-time positions are added in the Wastewater function

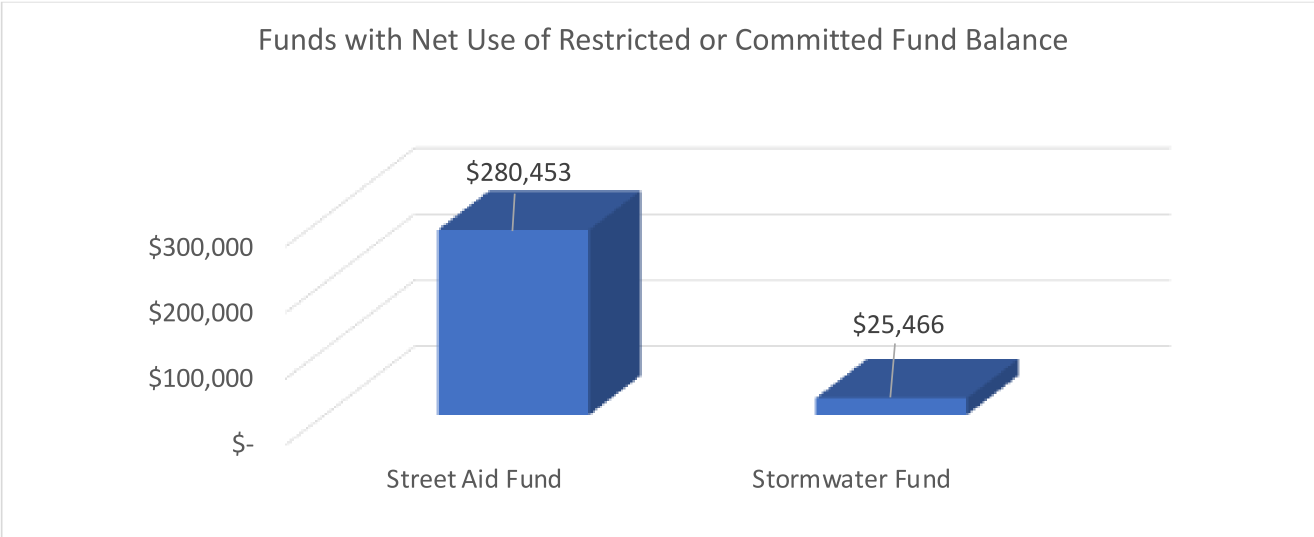
- More information on factors impacting personnel costs can be found in the *Personnel Management* section of this document



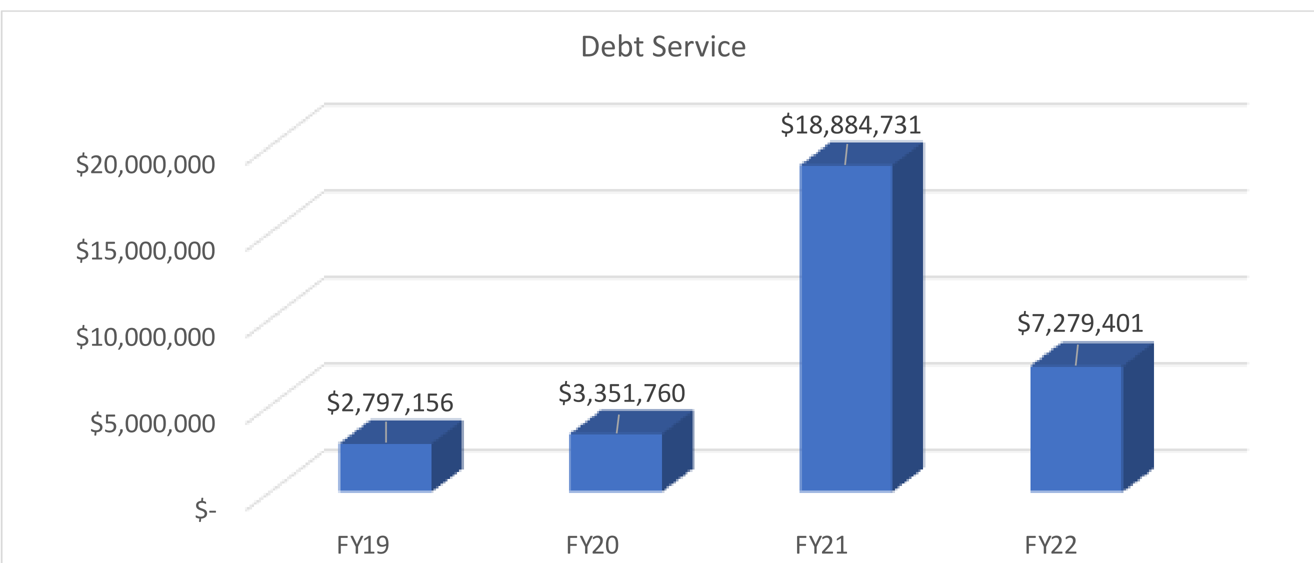
- Due to the 2021 reappraisal of property tax values, the City's property tax rate has been equalized in accordance with State of Tennessee requirements to $1.04 per $100 of assessed value (prior to reappraisal, the rate was $1.24 per $100 of assessed value)
  - The City has not increased the property tax rate above the equalized rate for fiscal year 2022
- In certain cases, use of fund balance is planned to facilitate a balanced budget for fiscal year 2022 –the City has no planned use of fund balance in fiscal year 2022 from unassigned fund balance reserves
  - While overall fund balance will increase in the General Fund, use of assigned fund balance is planned for athletic fields
  - Use of restricted and/or committed fund balance from City special revenue funds is for planned capital projects and infrastructure maintenance
  - The uses above are all permissible uses of City fund balance outlined in the City's fund balance policy (see *Financial Policies* section of this document)

Summary of Budgetary Considerations (Continued)

City of Lakeland Funds (Continued)



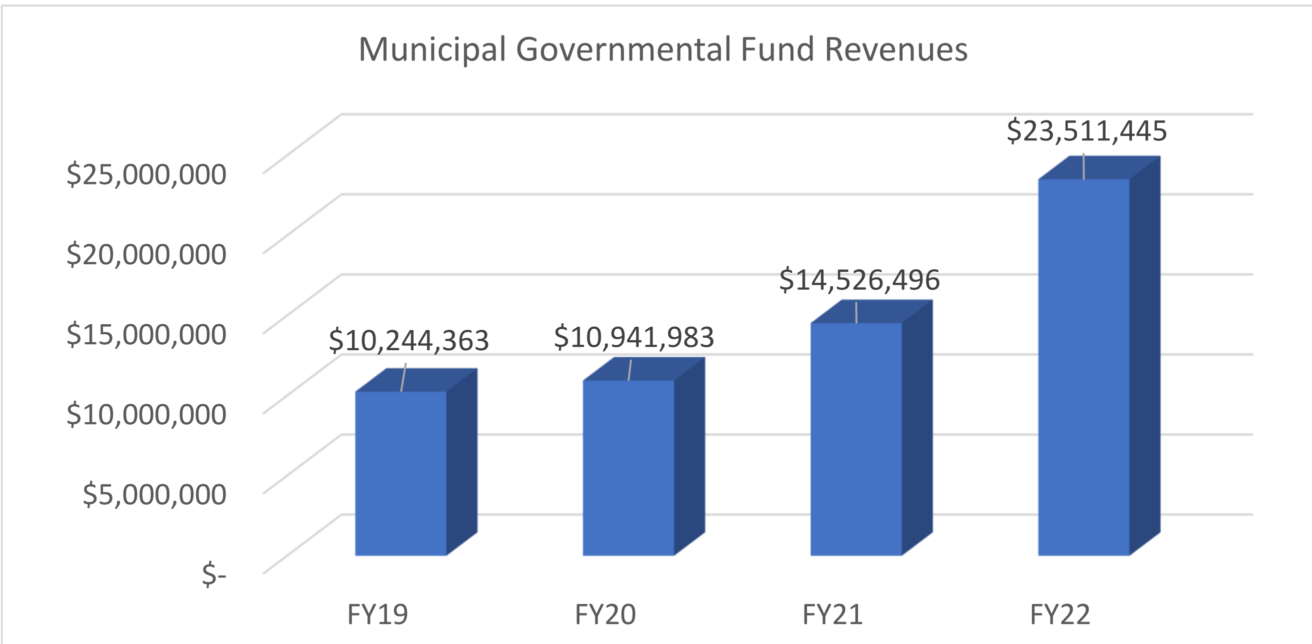
- The following debt activities are anticipated in the fiscal year 2022 Annual Budget –
  - The issuance of interim financing of $13.5M to fund project costs and timing of reimbursements from grant revenues on the New Canada Road project
  - The issuance of USDA loan financing of $2.9M to fund the local match portion of the New Canada Road project
  - Debt service expenditures include the annual repayment of USDA refunding loan debt service for debt refinancing activities in fiscal year 2021
- Debt service – including principal, interest, and related charges – is anticipated to decrease by 61.5 percent compared to fiscal year 2021



Summary of Budgetary Considerations (Continued)

City of Lakeland Funds (Continued)

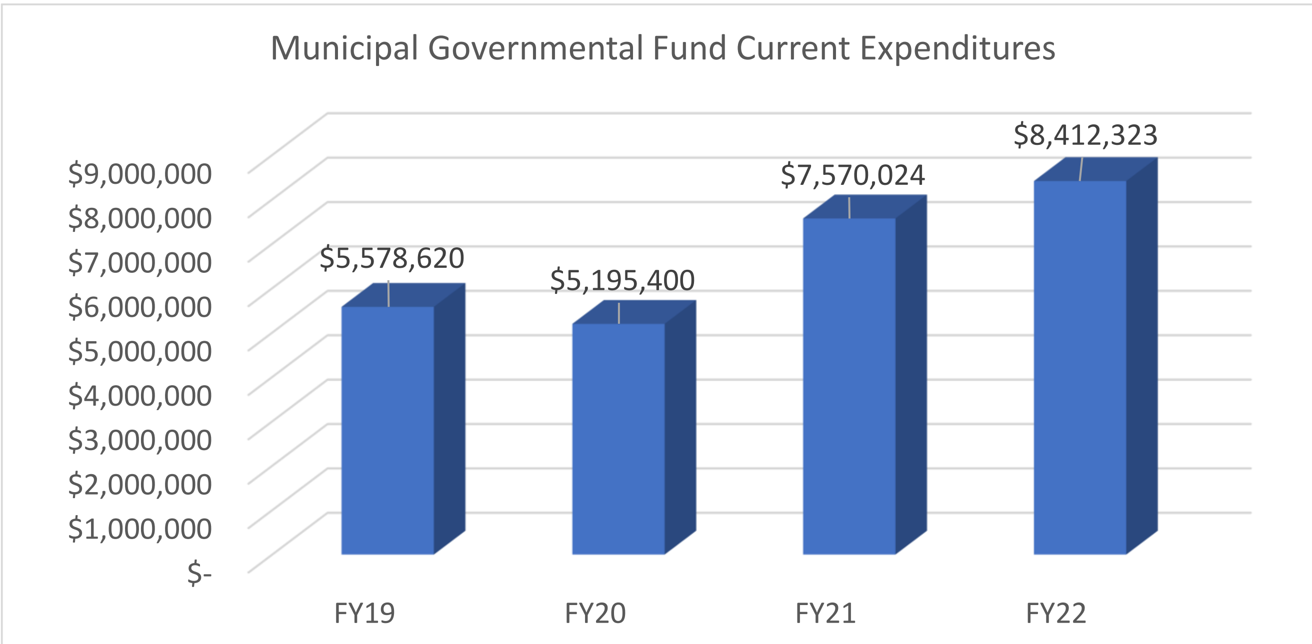
- Resources available to fund fiscal year 2022 appropriations, and the analysis and projection methodology related to their projection, are addressed in the *Revenues and Other Financing Sources* section of this document
- City municipal governmental fund revenues are projected to grow by 62.9 percent in fiscal year 2022, primarily due to federal award grant revenues related to the New Canada Road project



Summary of Budgetary Considerations (Continued)

City of Lakeland Funds (Continued)

- Appropriated expenditures for capital projects are based upon the City's five-year CIP projections, found in the *LTFP and CIP* section of this document
- Appropriated current expenditures (i.e. not including capital projects and debt service) for City municipal governmental funds are projected to increase by 9.6 percent in fiscal year 2022

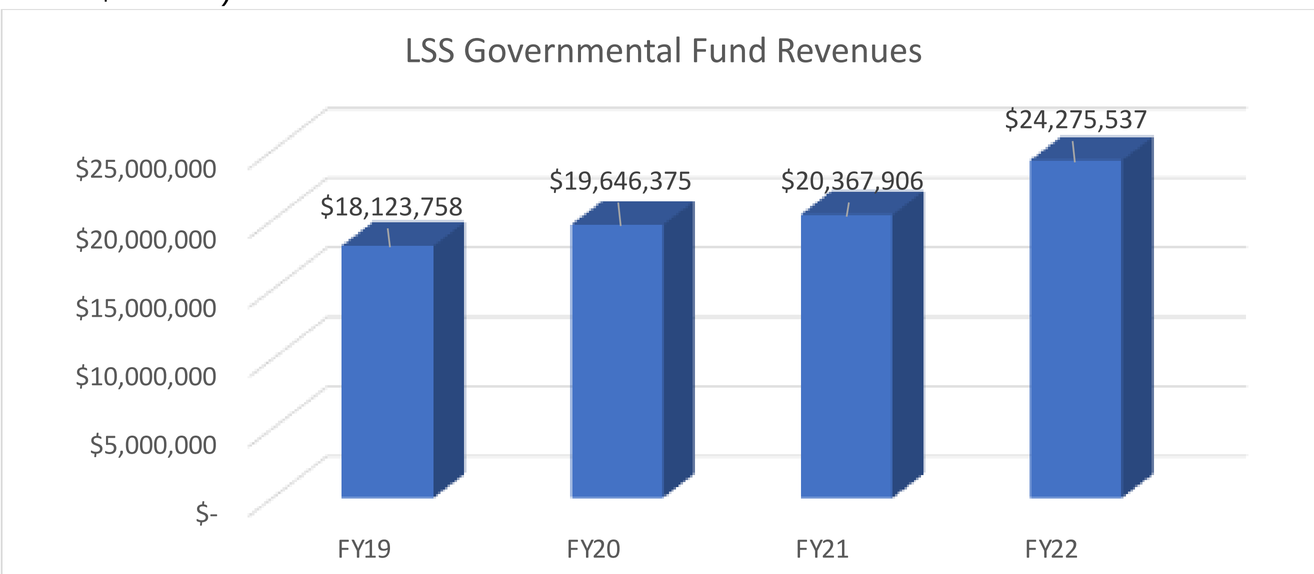


Summary of Budgetary Considerations (Continued)

LSS Funds

The Lakeland School System ("LSS") developed its fiscal year 2022 budget with the following assumptions:

- 1,940 Students (+40)
  - 1,052 Students at LES
  - 888 Students at LMPS
- 54 Regular Lakeland Elementary School (LES) Teachers (+1)
- 36 Regular Lakeland Preparatory School (LPS) Teachers
- No requests for additional operational funds from City of Lakeland
- Making budgeted contributions to OPEB fund at $150,000 and supplementing with fund balance as appropriate
- Increase of LSS General Purpose School Fund total revenues and transfers in from ~$17.74M to ~$19.25M (total governmental fund revenues increased from $20.37M to $24.28M)



- 2% increases in salary schedules for all employees regardless of any revisions to Governor's education budget ($273,000)
- Step increases provided to all employees on step schedules ($306,000)
- No increase in health insurance premiums for the 2021-2022 school year

The LSS Superintendent presented and the Board of Education of Lakeland School System approved a budget with changes from the fiscal year 2021 budget driven largely by the following enhancements:

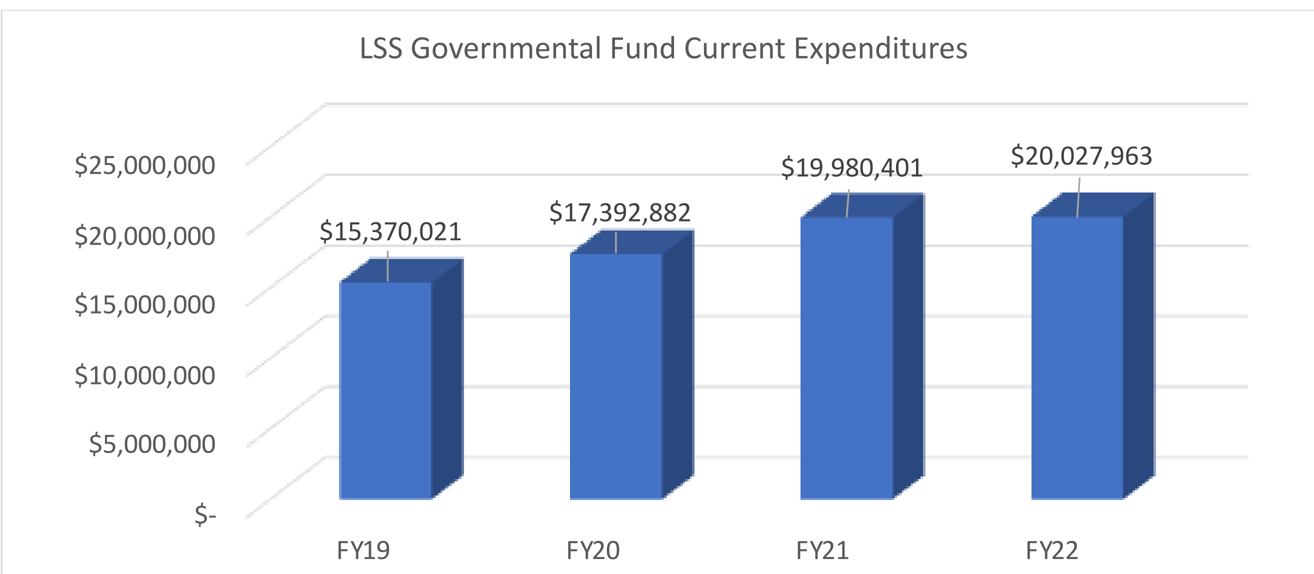
- Addition of one Regular Ed Teachers at LES
- Addition of one Speech Language Pathologist ("SLP") at LES
- Addition of one Special Education Assistant at LES
- Increase in hours for contracted SLP

Summary of Budgetary Considerations (Continued)

LSS Funds (Continued)

- Addition of three days per week of contracted Occupational Therapy services
- Creation of High School Vice Principal position
- Creation of High School Counselor position
- Additions to Building ($18k), Lawn ($29k), and Field Maintenance ($140k) accounts
- Funds for 9th grade Chromebooks and teacher devices
- Standardization of Director and new Administrative Supervisor (formerly Facilitator) tiers of salary schedule ($68k)
    - Directors –
        - Technology
        - Finance
        - Human Resources/Payroll
        - Special Education
    - Administrative Supervisors
        - K-4 Instruction
        - 5-8 Instruction
        - Student Services/Counseling
        - Federal Programs

Current expenditures (excluding capital outlay and debt service) for LSS governmental funds are projected to increase by 0.24 percent for fiscal year 2022.



Reader's Guide to the Fiscal Year 2022 Annual Budget

Introduction

The *Introduction* to the Annual Budget contains useful information about the City's organizational structure, an executive summary of the budget, and useful information regarding the legislative and financial processes for the compilation of the budget. This section also includes other introductory information regarding the City of Lakeland, such as our mission and vision statements.

Budget Summaries

For those looking for a quick overview of the City's plans for fiscal year 2022, the *Budget Summaries* section is a great starting place to understand the projected resources and planned appropriations for the ensuing fiscal year. In this section, the reader will also find useful information regarding revenue projection methods and factors, a breakdown of planned expenditures, and long-term financial plans of the City.

Detailed Line-Item Budgets by Fund

For readers looking to view specific planned appropriations and expenditures by fund, the sections headed *General Fund, LSS General Purpose School Fund, LSS School Capital Projects Fund, Debt Service Fund*, and *Non-Major Appropriated Funds* provide line-by-line detailed revenues, expenditures, and other financing sources and uses for each of the City's municipal and LSS funds.

Other Fund Financial Plans includes the detailed line-item budget for the City's single enterprise fund, the Sewer Fund.

Appendix

In the *Appendix*, the reader will find useful information related to the City of Lakeland's demographic and economic factors, as well as a summary of outstanding debt, the City's financial policies, and a glossary of terms used throughout this Annual Budget document.

Respectfully Submitted,

Shane A. Horn	Michael L. Walker, CPA
City Manager	*Finance and Human Resources Director*

History

LakeLand Sky Ride
(photograph by Walter Drissel)

The City of Lakeland was incorporated in 1977 and is located in the northeast corner of Shelby County in the southwest corner of the State of Tennessee. The history of Lakeland traces back to the mid-1950s, when Louis Garner began construction of "LakeLand," an amusement park centered around a 235-acre man-made lake. The park closed in 1976, however some remnants of the park – a long-gone drag strip and a motorcycle dirt track – can be found throughout the City. Today, Garner Lake endures as the largest lake in Shelby County and hosts some of the most exclusive homes and scenic vistas in West Tennessee.

Concept

In a day and age of clear-cut subdivisions and ill-planned, sprawling suburbs, the City of Lakeland retains a focus on quality of life and a commitment toward preserving the environment. The City offers over 124 acres of parks. Our largest park is home to a bustling senior center and a beautiful amphitheater, which hosts an annual outdoor concert series. Lakeland protects its rolling hills and beautiful trees with strict design guidelines, a tree management ordinance, generous conservation easements, and sheltered scenic corridors. Some of the developments devote as much as 40% of their acreage to conservation areas, and integrated pathways allow one to run, walk, and bike throughout the neighborhoods. Lakeland is proud to be certified by **Tree City USA** and is a committed affiliate of **Keep America Beautiful**.

Lakeland Middle Preparatory School

Schools

One of the things Lakeland is most proud of is its school system. In 2015, LSS was named an **Exemplary District**, a designation given to only 12 of 142 school systems in the state. This same year, the state of Tennessee awarded Lakeland Elementary School as a **Reward School**, finishing in the top 5% in academic achievement. Our students' TCAP scores ranked #1 in Math, #1 in Reading and Language Arts, and #2 in Science, making us the highest ranked school system in the state of Tennessee. This tradition continues to expand with the recent addition of Lakeland Middle Preparatory School (pictured left), and the construction of our new High School estimated to open for the 2022 – 2023 school year.

Activities

Lakeland embraces outdoor activities of all kinds and offers a full range of sports leagues for both youth and adults. Residents and visitors can participate in annual events like the **Lakeland Spring Festival, Lakeland Expo, Rockstock Music Festival, Lakeland Fishing Rodeo, Hot Air Balloon Events,** and **Outdoor Concert Series** held at both the LAMP Amphitheatre and the Delta Blues Winery. Our picturesque city is the proud host of several running events, golf tournaments, and walking events.

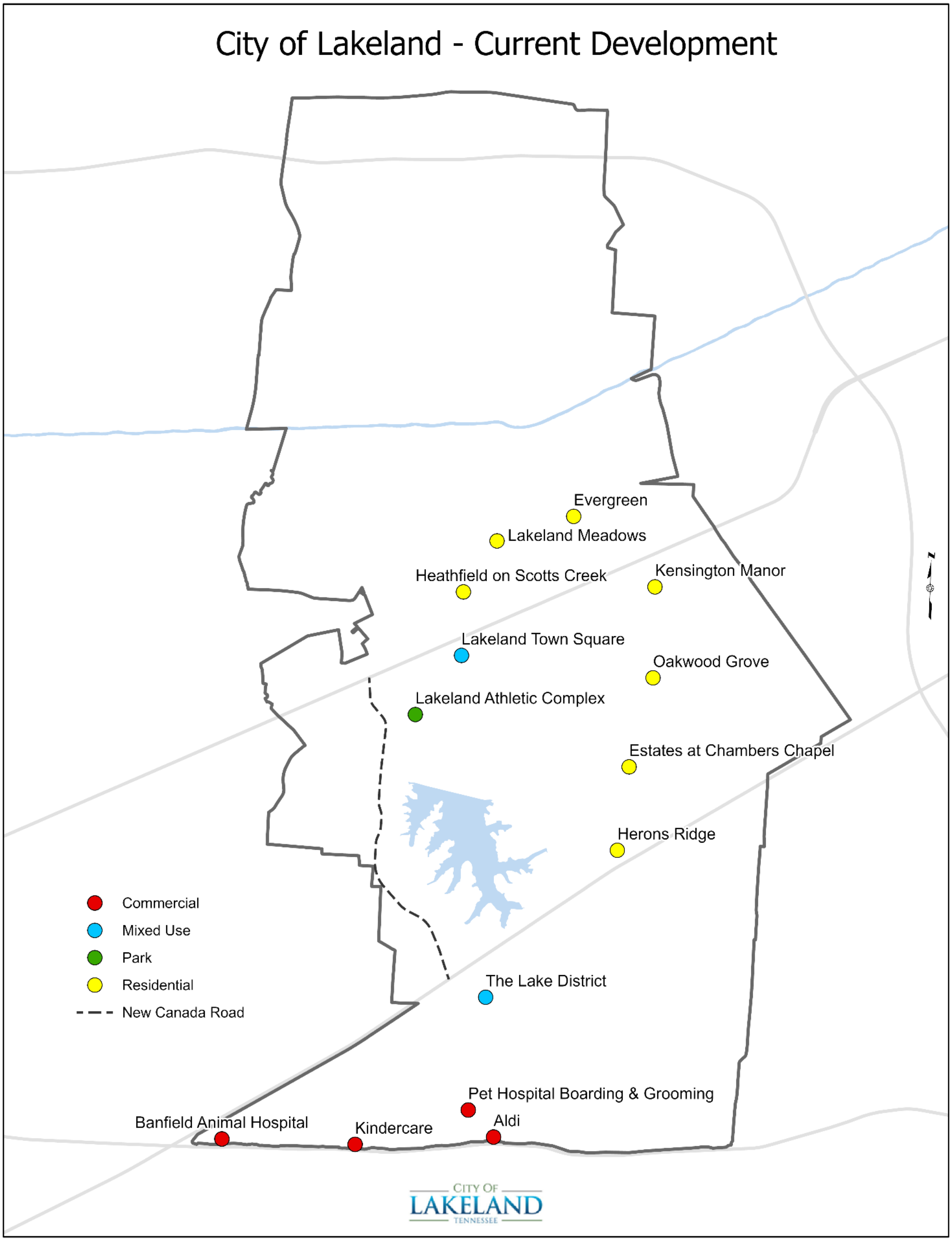
Community

In the 1980 census, the population of Lakeland was 612. This number has now grown to an estimated 12,642[1] and continues to grow due to the City's natural amenities and focus on quality as a way of life. Median household income in Lakeland is $103,074. Of those 25 and older, 42.9% are college graduates. Over 88% of Lakeland residents are homeowners, with the median home value exceeding $300,000 – a growth of 25% in the past 20 years.

Growth and Development

The City of Lakeland is growing, with numerous housing units added each year. In fiscal years 2021 and 2022, Lakeland expects the completion of seven residential developments, two mixed-use developments (in various phases of completion), four commercial developments, and Phase 1 of a City-owned athletic complex on Memphis-Arlington Road. The locations of these projects are listed on the map on the following page.

[1] Estimated as of 2019, per https://census.gov


City of Lakeland - Current Development
Evergreen
Lakeland Meadows
Heathfield on Scotts Creek
Kensington Manor
Lakeland Town Square
Oakwood Grove
Lakeland Athletic Complex
Estates at Chambers Chapel
Herons Ridge
The Lake District
Pet Hospital Boarding & Grooming
Aldi
Banfield Animal Hospital
Kindercare
Commercial
Mixed Use
Park
Residential
New Canada Road
CITY OF
LAKELAND
TENNESSEE

Mission Statement

The mission of the City of Lakeland is to proactively create and maintain a high quality of life for all of its citizens and to continually evolve as a city where people and businesses prefer to reside or visit. Quality of life involves one's perceived satisfaction resulting from many diverse factors including health, family, education, employment, wealth, religious provision, social interaction, environmental surroundings, safety, and respect. In Lakeland, quality is a way of life.

Lakeland School System encourages and supports continuous learning; fosters physical, emotional and intellectual growth; and develops the unique leadership qualities of each individual.

ORDINANCE O-5-2021
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

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, T.C.A. § 6-56-201 et seq (the Municipal Budget Law of 1982) requires the governing body of each municipality to adopt and operate under an annual budget ordinance presenting the minimum information required by said State statute and may not expend any funds regardless of source (except for moneys expended pursuant to a project ordinance or accounted for in a proprietary type fund or a fiduciary type fund that are excluded from the budget ordinance) except in accordance with a budget ordinance in which appropriations may not exceed 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 prior to May 15th, such document included the appropriated budget schedules, budgetary comparison schedules, long-term financial planning and capital improvements plan documents, 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 for the fiscal year ending June 30, 2022, anticipated revenues and other financing sources from all sources and appropriates planned expenditures and other financing uses for each appropriated governmental fund type, inclusive of each department, board, office, or other agency of the municipality included therein, presented together with 1) the actual annual revenues, other financing sources, expenditures, and other financing uses of the last preceding fiscal year, 2) the estimated annual results of the same for the current fiscal year, 3) actual or planned addition to or use of fund balance for the three (3) periods presented, and 4) actual and estimated ending fund balances for the three (3) periods presented, as follows:

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GENERAL FUND	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Property taxes	$ 4,418,877	$ 4,562,475	$ 4,700,922
Local sales taxes	1,806,536	1,885,399	2,636,377
Intergovernmental	1,553,235	1,530,600	1,470,458
Licenses and permits	394,845	296,641	254,720
Charges for services	318,728	381,117	334,000
Federal, state, and local grants	458,775	3,723,208	11,980,000
Interest income	22,337	9,900	12,324
Other income	57,029	15,000	12,500
Total revenues	9,030,362	12,404,340	21,401,301
EXPENDITURES			
Current			
General government	1,482,030	1,919,812	2,057,087
Community development	503,098	654,201	954,388
Public works	528,174	581,072	648,527
Parks and recreation	441,499	690,526	834,323
Capital outlays	1,006,505	4,244,883	16,856,000
Total expenditures	3,961,306	8,090,494	21,350,325
Excess of revenues over expenditures	5,069,056	4,313,846	50,976
OTHER FINANCING SOURCES (USES)			
Issuance of debt	43,500,000	14,794,500	16,420,000
Transfers in from other funds	730,923	706,250	707,100
Transfers out	(47,550,469)	(22,079,526)	(10,288,364)
Total other financing sources (uses)	(3,319,546)	(6,578,776)	6,838,736
Addition to (use of) fund balance	1,749,510	(2,264,930)	6,889,712
Fund balance, beginning	10,150,524	11,900,034	9,635,104
Fund balance, ending	$ 11,900,034	$ 9,635,104	$ 16,524,816

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STATE STREET AID FUND	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Intergovernmental	$ 446,301	$ 418,230	$ 436,320
Federal, state, and local grants	-	-	153,314
Total revenues	446,301	418,230	589,634
EXPENDITURES			
Current			
Public works	860,128	2,168,971	2,556,835
Capital outlays	90,816	362,618	640,000
Total expenditures	950,944	2,531,589	3,196,835
Deficiency of revenues under expenditures	(504,643)	(2,113,359)	(2,607,201)
OTHER FINANCING SOURCES			
Transfers in from other funds	498,971	2,099,490	2,326,748
Addition to (use of) fund balance	(5,672)	(13,869)	(280,453)
Fund balance, beginning	299,994	294,322	280,453
Fund balance, ending	$ 294,322	$ 280,453	$ -

STORMWATER FUND	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Charges for services	$ 191,099	$ 220,400	$ 198,566
EXPENDITURES			
Current			
Public works	57,200	72,381	74,032
Capital outlays	109,643	445,000	150,000
Total expenditures	166,843	517,381	224,032
Excess (deficiency) of revenues over (under) expenditures	24,256	(296,981)	(25,466)
OTHER FINANCING SOURCES			
Transfers in from other funds	-	245,000	-
Addition to (use of) fund balance	24,256	(51,981)	(25,466)
Fund balance, beginning	144,138	168,394	116,413
Fund balance, ending	$ 168,394	$ 116,413	$ 90,947

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SOLID WASTE FUND	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Charges for services	$ 1,274,175	$ 1,311,954	$ 1,321,944
Federal, state, and local grants	-	171,572	-
Other income	25	-	-
Total revenues	1,274,200	1,483,526	1,321,944
EXPENDITURES			
Current			
Public works	1,323,271	1,483,061	1,287,131
Capital outlays	435,086	248,393	-
Total expenditures	1,758,357	1,731,454	1,287,131
Addition to (use of) fund balance	(484,157)	(247,928)	34,813
Fund balance, beginning	1,031,178	547,021	299,093
Fund balance, ending	$ 547,021	$ 299,093	$ 333,906

DEBT SERVICE FUND	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Interest income	$ 21	$ -	$ -
EXPENDITURES			
Debt Service			
Principal	1,986,833	17,420,660	5,980,621
Interest and fiscal charges	1,364,927	1,464,071	1,298,780
Total expenditures	3,351,760	18,884,731	7,279,401
Deficiency of revenues under expenditures	(3,351,739)	(18,884,731)	(7,279,401)
OTHER FINANCING SOURCES			
Transfers in from other funds	3,271,435	18,884,731	7,279,401
Addition to (use of) fund balance	(80,304)	-	-
Fund balance, beginning	80,346	42	42
Fund balance, ending	$ 42	$ 42	$ 42

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GENERAL PURPOSE SCHOOL FUND	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Property taxes	$ 4,610,070	$ 5,159,000	$ 5,167,000
Local sales taxes	2,091,879	2,000,000	2,092,000
Intergovernmental	9,944,032	10,349,000	11,238,101
Charges for services	33,260	35,000	35,000
Interest income	4,176	4,000	4,500
Other income	50,947	50,000	50,000
Total revenues	16,734,364	17,597,000	18,586,601
EXPENDITURES			
Current			
Education	15,587,652	17,564,331	18,404,081
Debt Service			
Principal	106,853	105,163	-
Interest and fiscal charges	1,771	4,591	-
Capital outlays	-	115,000	144,000
Total expenditures	15,696,276	17,789,085	18,548,081
Excess of revenues over expenditures	1,038,088	(192,085)	38,520
OTHER FINANCING SOURCES			
Issuance of debt	-	-	-
Transfers in from other funds	583,663	783,255	682,215
Transfers out	(730,923)	(2,706,250)	(1,707,100)
	(147,260)	(1,922,995)	(1,024,885)
Addition to (use of) fund balance	890,828	(2,115,080)	(986,365)
Fund balance, beginning	6,166,247	7,057,075	4,941,995
Fund balance, ending	$ 7,057,075	$ 4,941,995	$ 3,955,630

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SCHOOL CAPITAL PROJECTS FUND

	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Federal, state, and local grants	$ 1,261,019	$ 393,608	$ 400,000
Interest income	259,123	100,000	50,000
Total revenues	1,520,142	493,608	450,000
EXPENDITURES			
Capital outlays	2,321,821	12,248,489	31,450,000
Deficiency of revenues under expenditures	(801,679)	(11,754,881)	(31,000,000)
OTHER FINANCING SOURCES			
Transfers in	43,200,000	2,067,050	1,000,000
Addition to (use of) fund balance	42,398,321	(9,687,831)	(30,000,000)
Fund balance, beginning	996,110	43,394,431	33,706,600
Fund balance, ending	$ 43,394,431	$ 33,706,600	$ 3,706,600

SCHOOL FEDERAL PROJECTS FUND

	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Federal, state, and local grants	$ 939,159	$ 1,447,118	$ 4,438,136
EXPENDITURES			
Current			
Education	922,457	1,384,993	823,082
Capital outlays	-	-	3,615,054
Total expenditures	922,457	1,384,993	4,438,136
Addition to (use of) fund balance	16,702	62,125	-
Fund balance, beginning	38,355	55,057	117,182
Fund balance, ending	$ 55,057	$ 117,182	$ 117,182

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SCHOOL NUTRITION FUND

	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Charges for services	$ 225,992	$ 275,000	$ 255,000
Federal, state, and local grants	129,690	154,630	173,000
Total revenues	355,682	429,630	428,000
EXPENDITURES			
Education	334,271	529,630	428,000
Addition to (use of) fund balance	21,411	(100,000)	-
Fund balance, beginning	191,813	213,224	113,224
Fund balance, ending	$ 213,224	$ 113,224	$ 113,224

SCHOOL DISCRETIONARY GRANTS FUND

	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Federal, state, and local grants	$ 108,730	$ 110,750	$ 83,000
EXPENDITURES			
Education	108,730	110,750	83,000
Addition to (use of) fund balance	-	-	-
Fund balance, beginning	-	-	-
Fund balance, ending	$ -	$ -	$ -

SCHOOL LEAP FUND

	ACTUAL FY 2020	ESTIMATED FY 2021	BUDGET FY 2022
REVENUES			
Charges for services	$ 233,562	$ 289,800	$ 289,800
EXPENDITURES			
Education	194,508	390,698	289,800
Addition to (use of) fund balance	39,054	(100,898)	-
Fund balance, beginning	347,105	386,159	285,261
Fund balance, ending	$ 386,159	$ 285,261	$ 285,261

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SECTION 2: As of June 30, 2022, the governing body estimates fund balances or deficits for each governmental fund type as follows:

	RESTRICTED	COMMITTED	ASSIGNED	UNASSIGNED	TOTAL
General Fund	$ 8,272,619	$ 1,295,690	$ -	$ 6,956,507	$ 16,524,816
State Street Aid Fund	-	-	-	-	-
Stormwater Fund	90,947	-	-	-	90,947
Solid Waste Fund	333,906	-	-	-	333,906
Debt Service Fund	-	42	-	-	42
General Purpose School Fund	-	-	3,955,630	-	3,955,630
School Capital Projects Fund	3,706,600	-	-	-	3,706,600
School Federal Projects Fund	117,182	-	-	-	117,182
School Nutrition Fund	113,224	-	-	-	113,224
School Discretionary Grants Fund	-	-	-	-	-
School LEAP Fund	285,261	-	-	-	285,261
FUND BALANCE AS OF JUNE 30, 2022	$ 12,919,739	$ 1,295,732	$ 3,955,630	$ 6,956,507	$ 25,127,608

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, 2022, 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 2020**	**ESTIMATED FY 2021**	**PLAN FY 2022**
OPERATING REVENUES			
Charges for Services			
Sewer service fees	$ 1,487,040	$ 1,537,200	$ 1,742,376
Service connection fees	809,387	407,900	464,680
Total operating revenues	2,296,427	1,945,100	2,207,056
OPERATING EXPENSES			
Personnel costs	302,872	357,044	491,210
Sewer system administration	519,597	401,364	422,800
Depreciation expense	505,669	510,000	510,000
Total operating expenses	1,328,138	1,268,408	1,424,010
Operating income	968,289	676,692	783,046
NONOPERATING REVENUES (EXPENSES)			
Interest income	14,189	20,000	5,110
Interest and fiscal charges	(83,687)	(141,644)	(160,000)
Net nonoperating revenues (expenses)	(69,498)	(121,644)	(154,890)
Capital contributions - development	41,709	93,778	560,069
Change in net position	940,500	648,826	1,188,225
Net position, beginning	11,376,114	12,316,614	12,965,440
Net position, ending	$ 12,316,614	$ 12,965,440	$ 14,153,665

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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 2022 as follows:

	ESTIMATED AS OF JUNE 30, 2021	BUDGET DEBT ISSUE PRINCIPAL	BUDGET DEBT SERVICE PRINCIPAL	ESTIMATED AS OF JUNE 30, 2022	BUDGET INTEREST FY 2022
GENERAL OBLIGATIONS					
TN Municipal League Note, Series 2001	$ 429,095	$ -	$ (223,000)	206,095	$ 1,500
TN Municipal League Note, Series 2008	-	-	-	-	-
Capital Outlay Note, Series 2015	-	-	-	-	-
TLDA Construction Loan	1,370,704	-	(64,188)	1,306,516	25,356
Bond Anticipation Note, Series 2019	43,500,000	-	-	43,500,000	674,250
U.S. G.O. Refunding, Series 2021	14,794,500	-	(238,487)	14,556,013	314,383
Shelby County Settlement Liability	277,771	-	(54,946)	222,825	1,391
U.S. G.O. Bonds, Series 2021	-	2,920,000	-	2,920,000	25,500
Bond Anticipation Note, Series 2022	-	13,500,000	(5,400,000)	8,100,000	150,000
Total general obligations	$ 60,372,070	$ 16,420,000	$ (5,980,621)	$ 70,811,449	$ 1,192,380

	ESTIMATED AS OF JUNE 30, 2021	PLAN DEBT ISSUE PRINCIPAL	PLAN DEBT SERVICE PRINCIPAL	PLAN AS OF JUNE 30, 2022	PLAN INTEREST FY 2022
SEWER FUND OBLIGATIONS					
TN Municipal League Note, Series 2005	$ 3,313,000	$ -	$ (612,000)	$ 2,701,000	$ 20,000
SRF Note Payable	100,000	5,000,000	-	5,100,000	110,000
Total Sewer Fund obligations	$ 3,413,000	$ 5,000,000	$ (612,000)	$ 7,801,000	$ 130,000

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

	CIP FY 2022
GOVERNMENTAL FUNDS	
ADA Improvements	$ 50,000
Renovations to City Hall	30,000
New Canada Road	14,600,000
Vehicle Purchases	65,000
Memphis-Arlington Athletic Complex	1,920,000
City-wide Parks Master Plan	100,000
Other Park Improvements	91,000
Metal Maintenance Building	300,000
Vehicles	65,000
Sealcoat Machine	70,000
Swap Loader	70,000
Street Lighting	20,000
Other equipment and improvements	72,000
Asphalt Hotbox Swapbody	43,000
Misc. Drainage Improvements	150,000
High School Project	35,065,054
Equipment	100,000
CIP Consulting	44,000
Total governmental funds CIP	$ 52,855,054

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GOVERNMENTAL CIP FUNDING	
Federal, state, and local grants	$ 11,980,000
USDA loan proceeds	2,920,000
General Fund general governmental revenues	145,000
General Fund fund balance	1,811,000
State Street Aid Fund state appropriation grant	306,628
State Street Aid Fund gas and motor fuel revenues	309,938
General Fund transfers to State Street Aid Fund	23,434
Stormwater user fees and fund balance	150,000
LSS General Purpose School Fund revenues and fund balance	3,594,000
LSS Federal Projects Fund federal, state, and local grants	3,615,054
LSS Capital Projects Fund USDA fund balance	28,000,000
Total governmental CIP funding	$ 52,855,054
ENTERPRISE FUND	
Clear Creek Interceptor	$ 5,000,000
Oliver Creek Interceptor	100,000
Combo Vacuum Truck	100,000
Clear Creek Interceptor Access Road	400,000
Other Light Equipment	70,000
Total enterprise fund CIP	$ 5,670,000
ENTERPRISE CIP FUNDING	
Issuance of Debt	$ 5,000,000
User Fees and Net Position	670,000
Total enterprise CIP funding	$ 5,670,000

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

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

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

SECTION 9: There is hereby levied a property tax of $1.04 per $100 of assessed value on all real and personal property within the City of Lakeland, Tennessee.

SECTION 10: The Annual Budget shall be submitted to the Comptroller of the Treasury of the State of Tennessee (the "Comptroller" or Comptroller's designee) for approval in accordance with T.C.A. § 9-21 et al ("State Statute"), within fifteen (15) days of adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller in accordance with State Statute. If the Comptroller determines that this budget does not comply with State Statute, the governing body shall adjust its estimates or make additional tax levies sufficient to comply with State Statute or as directed by the Comptroller.

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 or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

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SECTION 13: This ordinance shall take effect July 1, 2021, the public welfare requiring it.

Passed First Reading: May 13, 2021
Publication Date:
Public Hearing:
Passed Final Reading:

____
Mike Cunningham, *Mayor*

ATTEST:

____
Debra Murrell,
City Recorder

Basis of Accounting and Budgetary Basis

Lakeland primarily utilizes the "current financial resources" measurement focus and the "modified accrual" basis of accounting for the Annual Budget; however, the "accrual" basis of accounting is used for the presentation of the financial plans of the Sewer Fund.

The *current financial resources* measurement focus means that for the budgeted operating statements presented herein, only the sources and uses of available resources for the period of July 1, 2021 to June 30, 2022 are presented. Fund balance is the measurement of available resources as of the end of the fiscal year.

The *modified accrual* basis of accounting means that revenues are recognized as soon as they are both *measurable* and *available* to finance expenditures of the current period. Revenues are considered available when they are –

- collectable within the fiscal year, or
- soon enough after fiscal year end to pay for liabilities of the fiscal year.

Revenues are considered available if they are expected to be collected within 60 days of the end of the fiscal year. The primary sources of revenues for Lakeland are property taxes, sales taxes, and intergovernmental, or State of Tennessee, shared revenues. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues are measurable and available only when cash is expected to be received by Lakeland. Expenditure-driven grants are budgeted as revenue when the qualifying expenditures are expected to be incurred and all other eligibility requirements are expected to be met, and the amount is expected to be received during the fiscal year or within 60 days after June 30th.

Modified Accrual of Revenues

The concept of revenues as available and measurable is best explained in the example of sales taxes. Sales taxes are measurable when a sales transaction occurs in Lakeland in June. The business collecting the sales tax remits them to the State of Tennessee in July. The State then pays Lakeland's share of those taxes to Lakeland in August. Because August is within 60 days of the City's fiscal year end, those taxes are available to fund the fiscal year just ended, and are shown as revenues in this Annual Budget. However, those same transactions have a portion of their sales tax paid to Shelby County in August, and Shelby County then remits the City's share in September. That sales tax for June transactions is received after the period of availability has ended; and would not be a part of the funding for fiscal year 2022.

Budgetary Basis v. External Reporting Basis

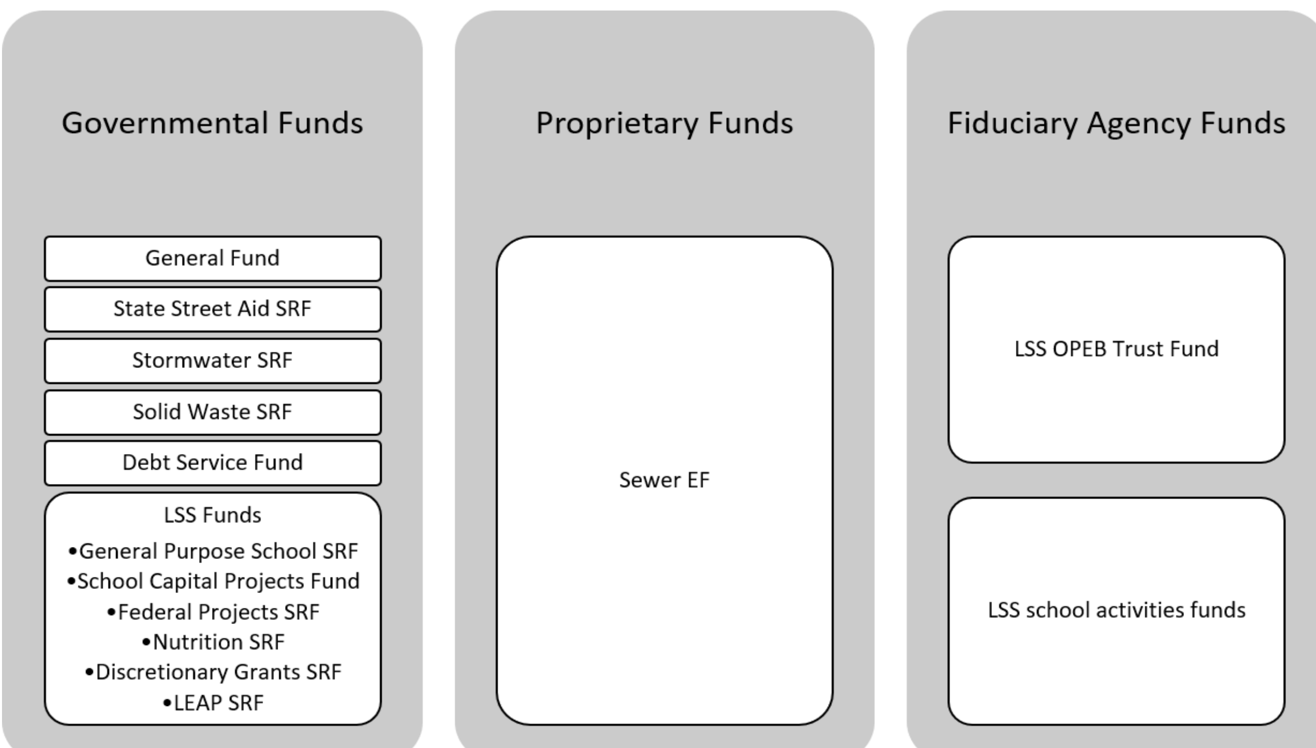
The budgetary basis used in this Annual Budget for fiscal year 2022 is the same basis of accounting used by Lakeland for annual financial reporting of the governmental and proprietary fund activities.

Fund Types

The individual fund is the building block of governmental budgeting, accounting, and reporting. The City of Lakeland has three types of funds – governmental funds, proprietary funds, and fiduciary funds. For budgeting and reporting purposes, certain funds are considered to be major funds due to quantitative or qualitative factors. The Annual Budget classifies each fund as major or non-major based upon the same factors used for this determination in external financial reporting.

Lakeland's Annual Budget reports the financial plans for both appropriated funds (the governmental funds) and non-appropriated funds (the proprietary Sewer enterprise fund). The Annual Budget excludes fiduciary agency funds (the LSS OPEB Trust and school activity funds) for which appropriation is not required. There are 11 governmental funds that require appropriation via Lakeland Ordinance prior to expenditure. The Sewer Fund is presented in the Annual Budget as a means of exercising the City's fiduciary obligation to control the spending within this fund, and as a matter of State of Tennessee and Lakeland policy.

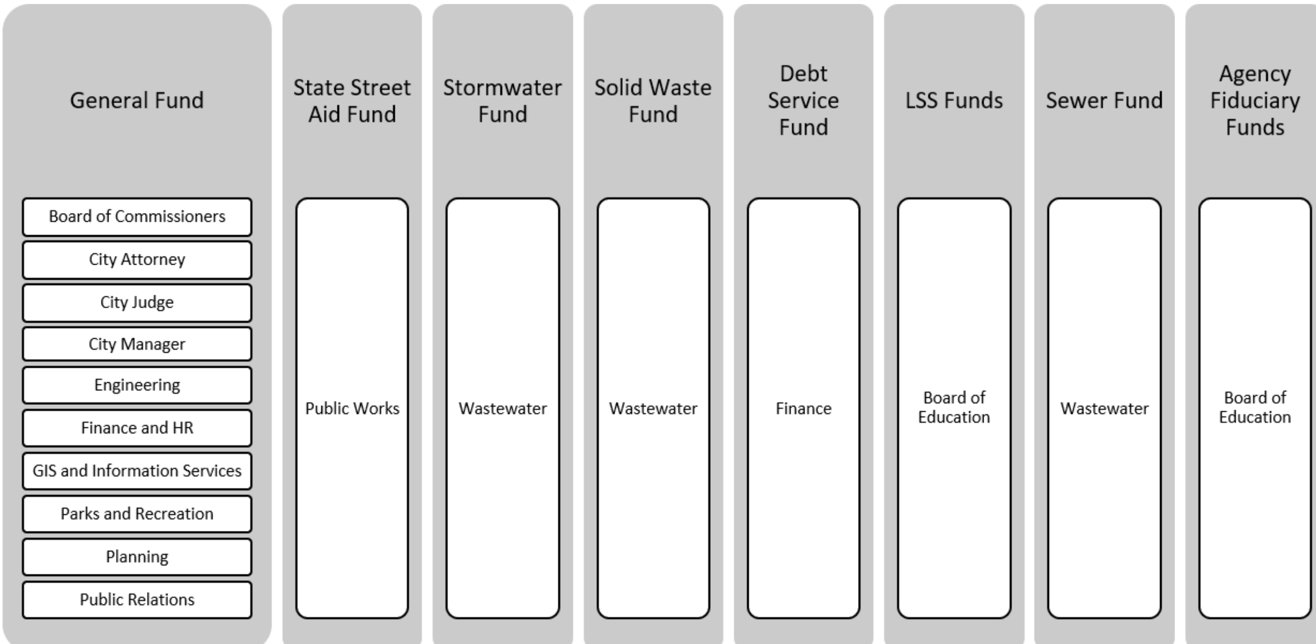
Lakeland's funds are presented by fund type below:



LSS = Lakeland School System; SRF = special revenue fund; EF = enterprise fund

Fund and Department Relationship

The City departments listed in the *Organization Chart* are accounted for in the City's funds as follows (note that some departments are accounted for in multiple funds):



Major Funds

Major funds are funds that meet certain quantitative or qualitative factors. The quantitative factors are that the fund's revenues, expenditures or expenses, assets, or liabilities are greater than 10% of the total for their fund type – governmental or enterprise – and are greater than 5% of the total for both governmental and enterprise funds. The qualitative factors are subject to interpretation and judgment by the City – for example, if a fund has been a major fund in the past but does not meet the qualitative factors for the current fiscal year, the City may choose to continue to report the fund as a major fund. Fiduciary funds are never considered major funds.

Based upon budgeted quantitative results and current qualitative assessment, the City's major governmental and enterprise funds for fiscal year 2022 are as follows.

Major Governmental Funds

- **General Fund** – The primary operating fund of the City and accounts for all financial resources of the general government not specifically provided for in other funds. Most of the essential City services are reported in the General Fund.
- **LSS General Purpose School Fund** – The operating fund of the Lakeland School System and accounts for all general revenues and other receipts that are not allocated by law or contractual agreement to another Lakeland School System fund, such as property tax revenue from Shelby County, Tennessee, Basic Education Program funds, sales tax, etc. General operating expenditures and capital improvement costs that are not paid through other LSS funds are paid from the General Purpose School Fund.

Major Governmental Funds (Continued)

- **LSS School Capital Projects Fund** – This fund accounts for LSS's financing of major capital improvement projects and capital asset purchases.
- **Debt Service Fund** – This fund is supported by transfers in (other financing sources) from the General Fund, and is the fund used to account for all debt-related expenditures.

Major Enterprise Fund

- **Sewer Fund** – Accounts for sewer fees and related operating expenses in connection with the operation of the City's sewer system.

Lakeland's remaining funds are non-major funds.

Appropriated Funds

The State of Tennessee Municipal Budget Law of 1982 (*T.C.A.* 6-56-203 et seq.) states, in part, that "except for moneys expended pursuant to a project ordinance or accounted for in a proprietary type fund or a fiduciary type fund that are excluded from the budget ordinance, all moneys received and expended by a municipality shall be included in a budget ordinance." For the City of Lakeland, this means that the governmental fund types listed above are appropriated funds.

Other Funds

While the Sewer fund is not considered an appropriated fund according to State law, it is required to be budgeted annually and therefore the City includes the annual financial plans for this fund in the Annual Budget.

Budget Process and Calendar

Lakeland's budget process begins with a review of planned financial resources (revenues) and expenditures for the coming fiscal year. Revenues are projected based upon historical actual amounts received and planned increases or decreases in the underlying economic factors that affect each revenue stream. Expenditures are projected based upon historical actual amounts as well as consideration of the staffing and service delivery goals and objectives for the coming fiscal year.

The budget document presented to the Board of Commissioners is the result of extensive planning, research, and analysis. The Annual Budget provides the legislative body and citizens of the City of Lakeland a comprehensive picture of proposed operations for the fiscal year based on these guidelines:

- Highest possible level of service to citizens without impairing the City's sound financial position
- Balanced budgets for each fund wherein total projected revenues, other financing sources, and in some cases use of fund balance equal or exceed each respective fund's anticipated expenditures
- Unrestricted General Fund balance is maintained at a minimum of 20% of anticipated General Fund revenues, plus $1.1 million, in accordance with the City's fund balance policy
- Budgetary control is maintained at the fund level to provide reasonable assurance that budgetary goals are accomplished

Budget Adoption

The City Manager and Finance and Human Resources Director, working closely with the Superintendent and Finance Director of LSS, submit an annual budget to the Board of Commissioners providing a comprehensive financial plan for the upcoming fiscal year. This annual budget is balanced, as noted above, in accordance with T.C.A. requirements.

Public Notice

Publication of the proposed budget in a newspaper of general circulation is published no less than ten days prior to the second reading and final passage of the Annual Budget.

Budget Ordinance

The Board of Commissioners adopts the Annual Budget by ordinance upon two required readings on or before the last day of the preceding fiscal year – in the case of this Annual Budget, on or before June 30, 2021.

Budget Amendments

Subsequent to the approval and second reading of the budget ordinance for the Annual Budget, the Board of Commissioners may amend the legally adopted budget by ordinance, upon two required readings and public comment, when unexpected modifications are required to estimated revenues, other financing sources, expenditures, or other financing uses.

Budget Amendments (Continued)

Each appropriated fund's revenue budget is prepared by source, and each appropriated fund's expenditure budget is prepared by fund, with constitutes the legal level of budgetary control. Expenditures may not exceed appropriations at the legal level. Management of the City of Lakeland is authorized to make line-item-detail appropriation transfers within each fund. Such transfers are made by the Finance and Human Resources Director and reported to the Board of Commissioners at their next regularly scheduled meeting.

Budget Calendar

The budget process begins in January with the distributions of the budget calendar and budget worksheets to department directors.

During this time, the Board of Commissioners may also meet in open session for a planning workshop to discuss priorities for the upcoming year or years.

In February the department directors remit their year-end estimates and budget requests for the upcoming year to the Finance and Human Resources Director. Budgets are then reviewed with the City Manager, and ultimately the Board of Commissioners in various budget workshops. Program changes, if any, and capital investment planning is performed at this time as well.

During this same time, the LSS Superintendent and Finance Director are also working with the LSS Board of Education on the LSS funds' budgets, which are generally approved by the Board of Education and remitted to the City in April.

The detailed fiscal year 2021-2022 budget calendar is on the following page.

BUDGET CALENDAR FOR FISCAL YEAR 2021-2022

DATE	MILESTONE
1/18/2021	Budget worksheets distributed to department directors
2/12/2021	Budget worksheets and narratives due from department directors
2/19/2021	Budget document draft incorporating worksheets and narratives submitted to Board of Commissioners to initiate initial review
3/1/2021	Budget workshops with department directors begins
3/8/2021	Budget revisions made in conjunction with Board of Commissioners, department director, and Finance department input
3/19/2021	Revised budget document submitted to Board of Commissioners
3/30/2021	City funds budget workshop
4/5/2021	School budget presented to LSS Board of Education
4/12/2021	School budget approved by LSS Board of Education
4/13/2021	Budget consolidation between City and LSS funds begins
Before 4/30/2021	Consolidated draft Annual Budget document submitted for Board of Commissioners review
5/13/2021	Annual Budget presented for first reading
6/10/2021	Annual Budget presented for final reading
Before 6/30/2021	Budget Ordinance incorporated into Annual Budget and budget submission to State of Tennessee

Vision and Goal Statements

Vision Statements

The vision statements presented herein are those statements adopted by the City and LSS, guided by the *Mission Statement* included in this Annual Budget. This document serves as a road map for the City's leadership regarding the definition and achievement of a high quality of life for Lakeland's citizens. As many of the factors contained herein are subjective, elements and details of this vision are expected to evolve as the City evolves and are analyzed and evaluated annually as part of the Annual Budget process. The vision statements are meant to provide direction and priority for the ongoing development of operational and capital budgeting considerations, and ultimately action items, for the City of Lakeland's stakeholders.

City of Lakeland

Vision Statement 1: Create a positive business climate to encourage business development

Vision Statement 2: Create a positive residential environment to encourage residential development

Vision Statement 3: Provide an excellent quality of life for our citizens

Vision Statement 4: Plan and provide adequate infrastructure to accommodate and encourage business and residential growth

Vision Statement 5: Encourage a greater sense of community for Lakeland citizens and businesses

Lakeland School System

Vision Statement 6: Students in Lakeland School System will –

- Receive an effective, challenging, and engaging education.
- Feel physically and emotionally safe.
- Communicate effectively and respectfully.
- Make responsible decisions.
- Become adept at using emerging technologies.
- Discover and develop their talents through participation in academic, artistic, athletic, and other extracurricular experiences.
- Become productive and engaged citizens.

Vision Statement 7: Teachers/Staff in Lakeland School System will –

- Respect and develop the emotional, physical, social, and intellectual wellbeing of each child.
- Consider the various learning styles and backgrounds of students.
- Promote character development.
- Research and use innovative teaching strategies.
- Communicate effectively and professionally. Receive an effective, challenging, and engaging education.

Vision Statement 8: Lakeland School System will –

- Attract, develop, and retain the best teachers, administrators, and support staff.

Lakeland School System (Continued)

Vision Statement 8 (Continued):

- Serve as responsible stewards of financial and physical resources.
- Adopt policies that are in the best interests of students and reflect the values and priorities of the community.
- Collaborate with civic and government organizations for the betterment of the community.

Vision Statement 9: Parents and community members will –

- Actively participate in school functions and events.
- Provide opportunities for community-based learning.
- Support the school with their time, talents, and gifts.
- Realize and appreciate the benefit of a successful school system.

Priorities and Goals

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

1. **Update Lakeland's land development regulations and comprehensive plan**
2. **Create and expand Parks and Recreation facilities and services**
3. **Focus upon economic development**
4. **Develop a communications strategy for consistent and timely distribution of information to citizens**
5. **Focus upon infrastructure improvements, including roads and wastewater systems**

Priority 1 – Land Development Regulations and Comprehensive Plan

Goal

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

Strategy and Implementation

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

Related Vision Statements

- Vision Statements 1 and 3

VISION AND GOAL STATEMENTS (CONTINUED)

Priority 2 – Parks and Recreation Facilities and Services

Goals

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

Strategy and Implementation

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

Related Vision Statements

- Vision Statements 2, 3, 4, and 5

Priority 3 – Economic Development

Goals

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

Strategy and Implementation

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

Related Vision Statements

- Vision Statements 1, 4, and 5

Priority 4 – Communications Strategy

Goal

- Provide consistent and timely information to residents and businesses

Strategy and Implementation

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

Related Vision Statements

- Vision Statements 3 and 5

Priority 5 – Infrastructure Improvements

Goals

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

Strategy and Implementation

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

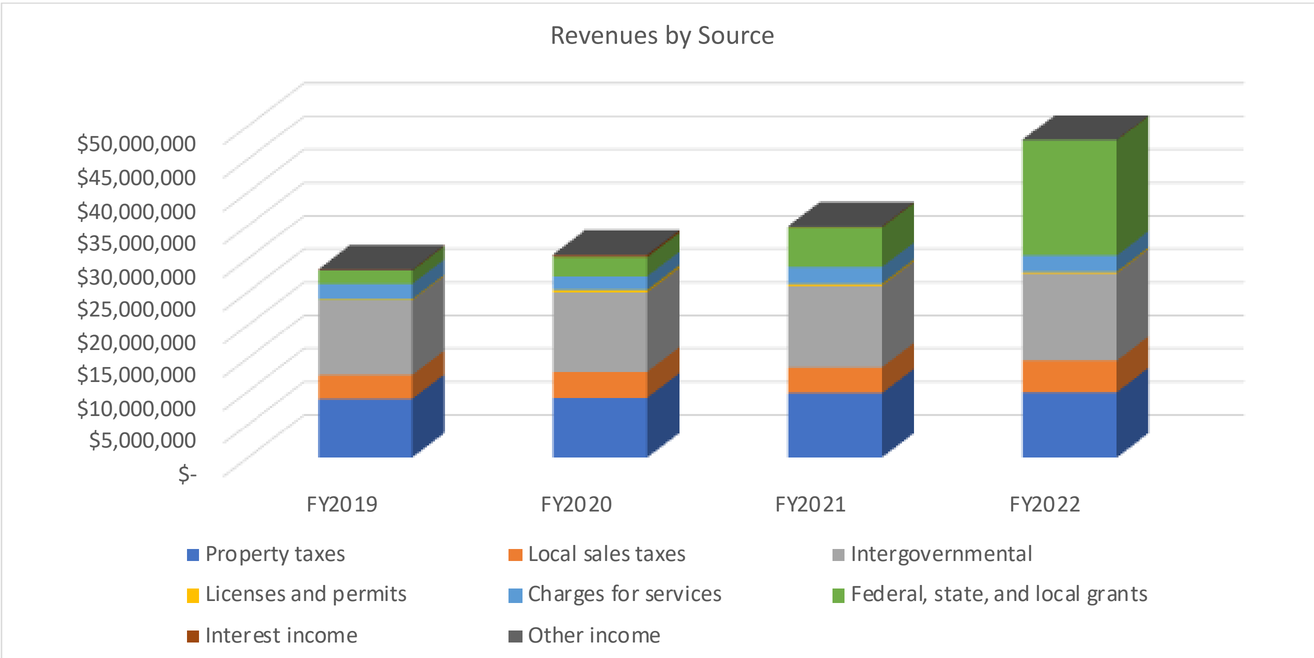
Related Vision Statements

- Vision Statements 1, 2, 3, and 4

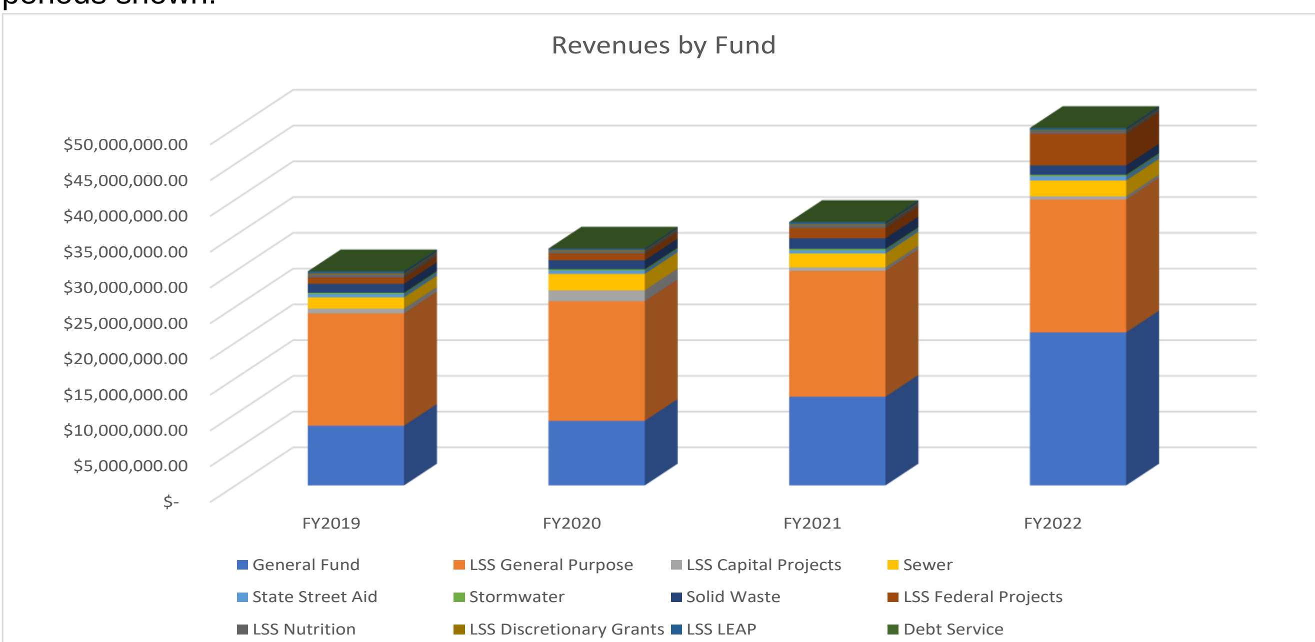
	ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
Revenues					
Property taxes	$ 8,870,195	$ 9,028,947	$ 9,721,475	$ 9,721,475	$ 9,867,922
Local sales taxes	3,579,763	3,898,415	3,285,399	3,885,399	4,728,377
Intergovernmental	11,253,847	11,943,568	12,527,300	12,297,830	13,144,879
Licenses and permits	184,505	394,845	258,819	296,641	254,720
Charges for services	2,290,549	2,276,816	2,435,334	2,513,271	2,434,310
Federal, state, and local grants	1,993,249	2,897,373	3,963,654	6,000,886	17,227,450
Interest income	102,593	285,657	131,000	113,900	66,824
Other income	93,420	108,001	65,000	65,000	62,500
Total revenues	28,368,121	30,833,622	32,387,981	34,894,402	47,786,982
Other Financing Sources					
Issuance of debt	467,483	43,500,000	-	14,794,500	16,420,000
Transfers in from other funds	4,267,085	48,284,992	5,836,542	24,785,776	11,995,464
Total other financing sources	4,734,568	91,784,992	5,836,542	39,580,276	28,415,464
Total revenues and other financing sources	$ 33,102,689	$ 122,618,614	$ 38,224,523	$ 74,474,678	$ 76,202,446

The table on the previous page presents the revenues and other financing sources, by source, for all appropriated (governmental) funds combined for the prior three fiscal years and the budget for fiscal year 2022. The Sewer Fund is not an appropriated fund and therefore is not included in the figures above.

The chart below shows the mix of governmental fund revenues by source for the respective periods above.



The following chart shows revenues by fund, including the Sewer Fund, for the respective periods shown:



Revenue Projections

The specific revenue projections described below *represent 94 percent of the total revenues of all appropriated funds*. The remaining revenue categories – Licenses and Permits, Charges for Services, Interest, and Other Income – were budgeted based on a combination of trend analysis (with heavy weight given to the most recent three-year period) and specific identification of planned economic developments that would generate City revenues.

Property Taxes

Property taxes are levied as of January 1st of each year to fund the ensuing fiscal year, as they are due by November 1st. Property taxes are considered delinquent if unpaid as of February 28th of the following calendar year. In the preparation of the Annual Budget, property tax revenues are considered from two sources – City of Lakeland property taxes, and Shelby County, Tennessee, property taxes that fund LSS.

City of Lakeland Property Taxes

The City's property tax rate is set annually by ordinance of the Board of Commissioners. For fiscal year 2022 the property tax rate is set at $1.04 per $100 of assessed value, down from $1.24 per $100 of assessed value previously. This is the equalized certified rate calculated in accordance with State statutes and submitted to the State Board of Equalization for approval. Property tax revenue projections are based on the property tax rate set as well as the underlying assessed values of taxed property.

Assessed values were reappraised within Shelby County in 2021. For the City's property tax revenue projection, the Shelby County Assessor's Certified Tax Assessment resulted in an approximate 23 percent increase in the underlying assessed values utilized for property tax revenue forecast. The resulting projection was then based on an assumed 99 percent collection rate within fiscal year 2022. Other minor components of property tax revenue, such as delinquent tax collections and penalty income, were projected using trend analysis.

LSS Property Taxes

Lakeland School System's share of Shelby County property taxes, local option sales taxes, and wheel taxes are based on the average daily attendance ("ADA") distribution for Lakeland School System in fiscal year 2021-2022.

Local Sales Taxes

Local sales taxes are projected based on a combination of factors. The most significant portions of local sales taxes are LSS's proportional share of the 2.25 percent county sales tax committed for educational purposes and the .50 percent City local option sales tax. Sales taxes are collected by the State and remitted to the City directly (for local option sales tax) and through Shelby County, Tennessee (for county sales taxes).

Revenue Projections (Continued)

Local Sales Taxes (Continued)

The projections for local option and County sales taxes are based on the City's trend analysis of the previous 24 months, economic research into spending trends for the coming fiscal year, and specific identification of increased sales taxes for the City to be realized through planned mixed-use tax-generating developments known as The Lake District and Lakeland Commons, as well as other specific retail establishments that have recently become operational.

Other local sales taxes include wholesale beer and liquor taxes, telecom and cable franchise taxes, and other business taxes. These are projected based on the City's trend analysis with the assumption that recent increase percentages in revenues will continue into fiscal year 2022.

Intergovernmental

The primary components of intergovernmental revenues are:

- State of Tennessee shared revenues;
- State basic education funding;
- State gas and motor fuel taxes; and
- Payments in lieu of taxes from other governmental entities.

State Shared Revenues

State shared revenues include the proportional share, generally per capita, allocated to the City of Lakeland by the State of Tennessee. These amounts are projected based upon the City's trend analysis of the previous 24 months as well as any known factors that would impact fiscal year 2022.

Basic Education Funding

The Basic Education Program ("BEP") is the main source of K-12 education funding and distributes nearly $5 billion to public school districts. It has two parts: a state share, and a required local match contributed by local school districts. State and local shares are set based on each county's fiscal capacity, or ability to raise local revenue; counties with higher fiscal capacities receive less state funding and must contribute more local matching dollars than counties with less ability to raise local revenue. The BEP is split into four main categories, which together contain 46 different components that generate funding – for example, teacher salaries or textbooks – but districts have considerable flexibility on how to spend their BEP money. For this reason, the BEP is often referred to as a funding formula, not a spending plan. BEP funding for fiscal year 2022 is based upon guidance received from the Tennessee Department of Education.

Revenue Projections (Continued)

Intergovernmental (Continued)

Gas and Motor Fuel Taxes

Gas and motor fuel taxes are restricted for spending on street infrastructure expansion and maintenance and are required to be accounted for in a separate special revenue fund, regardless of whether this fund meets the test, per GAAP, for a special revenue fund. The City's State Street Aid fund is primarily supported by transfers from the General Fund, as the City expends more on maintenance of streets than the amounts received from the State. Gas and motor fuel taxes are projected based upon the City's trend analysis compared for the prior 24 months.

Payments in Lieu of Taxes

Lakeland receives payments in lieu of taxes from the Tennessee Valley Authority ("TVA") and Memphis Light Gas and Water ("MLGW"). Revenues are projected based upon the City's trend analysis, with no significant changes expected in fiscal year 2022.

Federal, State, and Local Grants

Federal, state, and local grants are received by both the City of Lakeland and LSS.

City of Lakeland

The grant revenues in the City's General Fund are budgeted based upon the reimbursement rates for grants related to capital projects planned for fiscal year 2022. In the majority of the cases, the grant reimbursement rate through the State of Tennessee (sourced by federal and/or state funds) is 80 percent of the cost of the capital project, based upon the approved grant funding and underlying grant budget. The largest grant in the General Fund for fiscal year 2022 is the 80 percent reimbursement grant for the New Canada Road project.

LSS

LSS receives both federal and state grant funds which are provided on a reimbursable basis through the Tennessee Department of Education ("TDOE"). These grants are apportioned and monitored by a rigorous and ongoing TDOE process by which grant fund proposals are submitted from school systems, reviewed by state monitors, and reimbursed with appropriate documentation. Federal grants support areas such as special education, education for economically disadvantaged students, and educator professional development. State grants support such areas as school safety and coordinated school health.

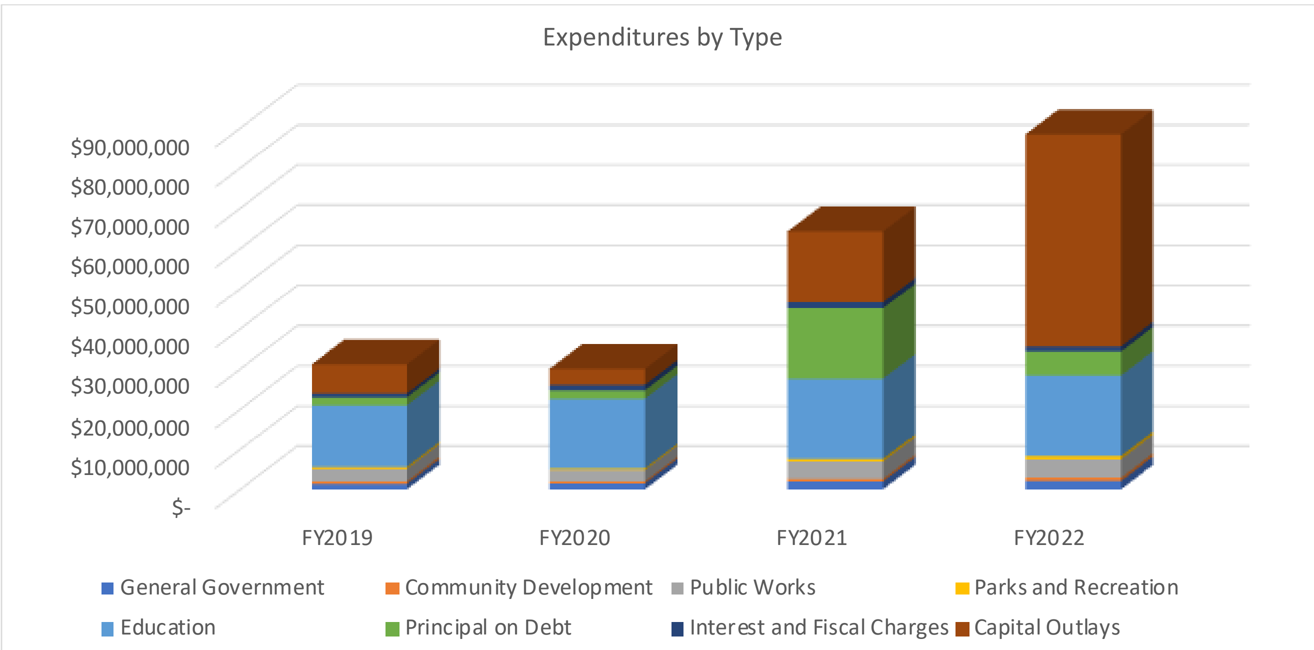
Expenditures and Other Financing Uses

	ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
Expenditures					
Current					
General government	$ 1,374,835	$ 1,482,030	$ 1,713,917	$ 1,919,812	$ 2,057,087
Community development	602,263	503,098	645,853	654,201	954,388
Public works	3,059,056	2,768,773	3,076,851	4,305,485	4,566,525
Parks and recreation	542,466	441,499	680,337	690,526	834,323
Education	15,370,021	17,147,618	19,336,367	19,980,401	20,027,966
Debt Service					
Principal	2,011,071	2,093,686	2,190,823	17,525,823	5,980,621
Interest and fiscal charges	925,530	1,366,698	1,503,264	1,468,662	1,298,780
Capital outlays	7,258,585	3,963,871	45,013,924	17,664,383	52,855,054
Total expenditures	31,143,827	29,767,273	74,161,336	64,209,293	88,574,744
Other Financing Uses					
Transfers out	4,267,085	48,281,392	5,836,542	24,785,776	11,995,464
Total expenditues and other financing uses	$ 35,410,912	$ 78,048,665	$ 79,997,878	$ 88,995,069	$ 100,570,208

Expenditures and Other Financing Uses (Continued)

The table on the previous page lists the expenditures by type for all appropriated (governmental) funds, which are combined and presented with actual results from fiscal years 2019 and 2020, estimated results for fiscal year 2021, and the budget for fiscal year 2022.

The chart below further illustrates the City's expenditures by type.



Fund Balances

Fund balance is the term used to describe the equity in governmental funds. Fund balance is the net amount of assets less liabilities and deferred inflows of resources. The City's fund balances are classified into the following categories:

- **Nonspendable** – amounts that cannot be spent because they are either 1) in a non-spendable form, including items not expected to be converted to cash (i.e. inventories and prepaid amounts), or 2) legally or contractually required to be maintained intact (i.e. the principal of a permanent fund).

- **Restricted** – amounts constrained to be used for specific purpose as per external parties, constitutional provision, or enabling legislation.

- **Committed** – amounts constrained to be used for specific purposes by formal action by ordinance adopted by the Board of Commissioners. Amounts classified as committed are not subject to legal enforceability as are restricted sources; however, they cannot be used for any other purpose unless the Board of Commissioners removes or changes the commitment by ordinance.

- **Assigned** – amounts intended to be used by the City for a specific purpose but are neither restricted nor committed. The intent shall be expressed by the Board of Commissioners or a designee authorized by the Board of Commissioners with authority to assign amounts (such as the LSS Board of Education). The nature of the actions necessary to remove or modify as assignment is not as rigid as required under a committed fund balance classification. Amounts in excess of nonspendable, restricted, and committed fund balance in funds other than the General Fund are reported as assigned fund balance.

- **Unassigned** – represents the residual balance available for any purpose in the General Fund or deficit balances in other funds.

The following schedules present the changes in fund balance for each of the City's major governmental funds and the aggregate changes in fund balance for non-major governmental funds. Any changes in fund balance exceeding ten (10) percent are explained for each major governmental fund, and for the non-major governmental funds in the aggregate.

General Fund

	ESTIMATED as of 7/1/2021	INCREASES	DECREASES	BUDGET as of 6/30/2022
Nonspendable	$ -	$ -	$ -	$ -
Restricted	172,519	13,500,100	(5,400,000)	8,272,619
Committed	1,070,279	2,468,924	(2,243,513)	1,295,690
Assigned	1,770,000	-	(1,770,000)	-
Unassigned	6,622,306	33,139,477	(32,805,276)	6,956,507
Total fund balance	$ 9,635,104	$ 49,108,501	$ (42,218,789)	$ 16,524,816
Change in fund balance	$ 6,889,712			
Percentage change	71.51%			

The increase in fund balance in the General Fund is primarily due to the receipt of $8.1 million of interim financing proceeds to manage cash flow on the New Canada Road project, which will cross fiscal year end. The future operating impact is that these funds, which will be restricted as of June 30, 2022, will be used (and result in a decrease in fund balance) in fiscal year 2023, as noted in the LTFP in this document.

LSS General Purpose School Fund

	ESTIMATED as of 7/1/2021	INCREASES	DECREASES	BUDGET as of 6/30/2022
Nonspendable	$ -	$ -	$ -	$ -
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	4,941,995	19,268,816	(20,255,181)	3,955,630
Unassigned	-	-	-	-
Total fund balance	$ 4,941,995	$ 19,268,816	$ (20,255,181)	$ 3,955,630
Change in fund balance	$ (986,365)			
Percentage change	-19.96%			

The decrease in fund balance in the LSS General Purpose School Fund is not expected to be a recurring event and is not expected to have future operating impact upon the school system's primary operating fund. The planned use of fund balance is an operating transfer to the LSS Capital Projects Fund related to constructions costs on the new high school project.

LSS School Capital Projects Fund

	ESTIMATED as of 7/1/2021	INCREASES	DECREASES	BUDGET as of 6/30/2022
Nonspendable	$ -	$ -	$ -	$ -
Restricted	33,706,600	1,450,000	(31,450,000)	3,706,600
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	$ 33,706,600	$ 1,450,000	$ (31,450,000)	$ 3,706,600
Change in fund balance	$ (30,000,000)			
Percentage change	-89.00%			

The change in fund balance for the LSS School Capital Projects Fund is due to the utilization of the 2019 Bond Anticipation Note proceeds (the interim financing of a USDA loan for high school construction) received in fiscal year 2020 for the appropriation of construction and related costs for a high school facility.

Debt Service Fund

	ESTIMATED as of 7/1/2021	INCREASES	DECREASES	BUDGET as of 6/30/2022
Nonspendable	$ -	$ -	$ -	$ -
Restricted	-	-	-	-
Committed	42	7,279,401	(7,279,401)	42
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	$ 42	$ 7,279,401	$ (7,279,401)	$ 42
Change in fund balance	$ -			
Percentage change	0.00%			

Non-Major Appropriated Funds

	ESTIMATED as of 7/1/21	INCREASES	DECREASES	BUDGET as of 6/30/22
Nonspendable	$ -	$ -	$ -	$ -
Restricted	931,173	7,187,446	(7,178,102)	940,520
Committed	280,453	2,916,382	(3,196,835)	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balance	$ 1,211,626	$ 10,103,828	$ (10,374,937)	$ 940,520
Change in fund balance	$ (271,106)			
Percentage change	-22.38%			

The net decrease in fund balance of the non-major appropriated funds is due to the planned use of fund balance for capital outlays in the Stormwater and Solid Waste funds. These uses are allowable uses of fund balance per the City's Fund Balance Policy. These decreases in fund balance are not anticipated to have an ongoing negative impact on the financial condition of these funds, as these funds typically operate annually on the user fees generated, with minimal or no support from the General Fund.

The City of Lakeland's major funds are described in further detail in the *Basis of Accounting and Budgetary Basis* section beginning on page 32. Details of the line-item amounts for each fund are as listed in the *Table of Contents*.

General Fund

The General Fund, fund 110, is the primary operating governmental fund of the City of Lakeland. This fund accounts for revenues and expenditures that are not specifically provided for in other funds. Essential governmental services of the City – general government administration, community development, public works, and parks and recreation – are accounted for in this fund. The use of committed fund balance in the FY2021-2022 budget is related to activities designated for education (and therefore committed to LSS) and the use of previously accumulated fund balance committed for park acquisition that is expected to be used in the coming fiscal year for the construction of an athletic complex. The budget anticipates a growth of unassigned fund balance.

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
Revenues	$ 8,345,996	$ 9,030,362	$ 10,846,311	$ 12,404,340	$ 21,401,301
Expenditures	(3,272,684)	(3,961,306)	(8,234,616)	(8,090,494)	(21,350,325)
Net	5,073,312	5,069,056	2,611,695	4,313,846	50,976
Other Financing Sources	364,001	44,230,923	706,250	15,500,750	17,127,100
Other Financing Uses	(3,827,085)	(47,550,469)	(5,130,292)	(22,079,526)	(10,288,364)
Net	$ 1,610,228	$ 1,749,510	$ (1,812,347)	$ (2,264,930)	$ 6,889,712
Addition to (Use of) Fund Balance:					
Nonspendable	$ -	$ -	$ -	$ (320,000)	$ -
Restricted	-	-	-	100	8,100,100
Committed	-	-	-	(408,640)	225,411
Assigned	-	-	-	429,646	(1,770,000)
Unassigned	1,610,228	1,749,510	(1,812,347)	(1,966,036)	334,201
Change in Fund Balance	$ 1,610,228	$ 1,749,510	$ (1,812,347)	$ (2,264,930)	$ 6,889,712

Functional Departments in the General Fund

General Government

The General Government function in the General Fund includes government administration, City court, the Board of Commissioners, finance, human resources, and GIS and information systems. All expenditures related to the Board of Commissioners, the City Attorney, the City Judge, the City Manager, Public Relations, Finance and HR, and GIS and Information Services are reported in this functional classification.

Purpose

The purpose of the General Government function is to provide legislative, judiciary, administrative, financial, and technical support to the operation of City government. This is accomplished by providing ongoing and responsive feedback to the needs of citizens, constituents, other City departments, and coordinating governmental agencies.

General Fund (Continued)

Functional Departments in the General Fund (Continued)

General Government (Continued)

Performance

For fiscal year 2021, the General Government function worked collective to present, review, and approve balanced operating and capital budgets to continue serving Lakeland citizens at the highest possible level, while maintaining the same property tax rate. This function obtained the GFOA's award for budgetary excellence for the first time during fiscal year 2021 for the fiscal year 2021 Annual Budget. Additionally, in fiscal year 2021 the City obtained an unmodified annual audit opinion for the fiscal year ended June 30, 2020.

VISION REFERENCE	OBJECTIVE	MEASURES	FY 2020 ACTUAL	FY 2021 ESTIMATED	FY 2022 PROJECTED
Vision Statement 5	Monthly Board of Commissioners meetings on 1st and 2nd Thursday each month and special-called meetings as necessary	Number of meetings held	28	21	24
Vision Statement 5	Adopt annual operating budget by June 30	Budget Ordinance passed on two readings by June 30	Measure met	Measure met	Measure met
Vision Statement 3	Maintain General Fund unassigned fund balance of 20% of annual revenues, plus $1.1 million	Ending unassigned fund balance exceeds 20% of annual revenues, plus $1.1 million	Measure met	Measure met	Measure met

General Fund (Continued)

Functional Departments in the General Fund (Continued)

Community Development

Community Development includes engineering, construction inspection, code enforcement, planning, and economic and community development. This function supports the delivery of critically-needed services to residents and businesses in Lakeland, including engineering design for major projects, review and approval of building permits and planned developments, monitoring and enforcement of the City's zoning and other ordinances, and provides staff support for the planning and development boards of the City.

Purpose

To provide staff and resource support for the design, administration, and enforcement of the City's planning, zoning, building, and design codes as well as to work with residential and commercial developers to foster and encourage further quality economic growth in the City of Lakeland.

Performance

In fiscal year 2021, the Community Development function continued to support and encourage major developments planned within the City of Lakeland, including The Lake District, Lakeland Commons, and the ALDI project. Community Development also worked with the Board of Commissioners to present and obtain approval for several municipal code enhancements to further clarify Lakeland's position for current and future developments.

VISION REFERENCE	OBJECTIVE	PERFORMANCE MEASURES	FY 2020 ACTUAL	FY 2021 ESTIMATED	FY 2022 PROJECTED
Vision Statement 1 Vision Statement 2	Ensure Lakeland regulations support Board objectives and development needs	Ordinance amendments submitted	5	5	5
Vision Statement 1	Continually improve the development review process	Maximum 10-day turnaround for development applications Implement process improvements	Accomplished	Continually Monitored	Continually Monitored

General Fund (Continued)

Functional Departments in the General Fund (Continued)

Public Works

The Public Works function in the General Fund is responsible for general grounds, building, and equipment maintenance for City-owned property. The Public Works staff and equipment costs are allocated between the General Fund, the Stormwater Fund, Street Aid Fund, and the Solid Waste Fund on a pro-rata basis determined by the allocable time spent on each functional area.

Purpose

The Public Works department is the City's primary maintenance force for streets, right of way areas, parks and public buildings, equipment, and drainage systems. Non-maintenance activities include residential bulk waste collection, residential leaf collection and managing contracted residential curb-side trash and recycle collection.

Performance

The Public Works Department maintains 74 centerline miles of roadway. Many of the roads are in need of repaving which increases the number of street repairs and patching required by Public Works each year. On average the department conducts 125 street repairs per year. The Public Works Department also maintains the drainage infrastructure and stream crossings to keep them clear of litter and debris and repairing any structural issues. The department also runs the bulk waste collection program averaging 50 collections per week. The City began a residential leaf collection service for residents in fiscal year 2021.

VISION REFERENCE	OBJECTIVE	PERFORMANCE MEASURES	FY 2020 ACTUAL	FY 2021 ESTIMATED	FY 2022 PROJECTED
Vision Statement 1	Maintain streets to provide safe driving conditions	Centerline miles of roadway	74	74	74
Vision Statement 2	Inspect and repair drainage system to prevent flooding	Number of work orders for drain maintenance	153	200	200
Vision Statement 3	Provide Bulk Waste service for residents	Number of bulk waste collections	1,777	2,000	2,300
Vision Statement 3	Provide Leaf Collection service for residents	Number of households on route	4,211	4,350	4,400

General Fund (Continued)

Functional Departments in the General Fund (Continued)

Parks and Recreation

The Parks and Recreation function in the General Fund is responsible for the operations of the International Harvester Managerial Clubhouse, Lakeland Senior Center, The "LAMP" Amphitheater, and youth recreation programming. Current recreation programming includes recreation and competitive youth soccer, flag and tackle football, basketball, cheerleading, and tennis.

Purpose

The Parks and Recreation function supports the health and fitness of the community by providing public spaces and programs to recreate and connect with other citizens of the City of Lakeland. The function provides regular programs for seniors, family events, and youth sports. The function also works interdepartmentally to plan and provide future improvements such as playgrounds and new field infrastructure.

Performance

Parks and Recreation provides year-round programming for a variety of citizens. These programs include sports leagues and instruction for youth. There are 55 weekly senior programs including Bunco, Book Club, Bridge, and regularly scheduled holiday potluck lunches and fundraising dinners. The function also programs and hosts summer music series at the "LAMP" Amphitheater, as well as several annual special events including the May Fishing Rodeo in partnership with the Tennessee Wildlife Resource Agency and the Lakeland Lions Club, and the Lakeland Christmas Festival.

VISION REFERENCE	OBJECTIVE	PERFORMANCE MEASURES	FY 2020 ACTUAL	FY 2021 ESTIMATED	FY 2022 PROJECTED
Vision Statement 3	Provide community engagement to the senior population of Lakeland	Number of attendees at the Senior Center	3,633	2,368	3,100
Vision Statement 3	Provide Youth Recreation Opportunities for residents	Number of enrolled participants	637	575	915
Vision Statement 3	Provide Family events	Number of participants	1,600	2,722	5,600

LSS General Purpose School Fund

Fund 141, the General Purpose School Fund, is established by the Standardized System of Accounting and Reporting developed by the Tennessee Department of Education. These funds, often referred to as “operating funds,” are used to fund the activities of Lakeland School System related to the central goals of providing and supporting instruction, student services, facilities maintenance, transportation, student health, and all school board operations.

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
Revenues	$ 15,717,430	$ 16,734,364	$ 17,180,000	$ 17,597,000	$ 18,586,601
Expenditures	(14,072,856)	(15,696,276)	(17,733,105)	(17,789,085)	(18,548,081)
Net	1,644,574	1,038,088	(553,105)	(192,085)	38,520
Other Financing Sources	633,632	583,663	559,355	783,255	682,215
Other Financing Uses	(440,000)	(730,923)	(706,250)	(2,706,250)	(1,707,100)
Net	$ 1,838,206	$ 890,828	$ (700,000)	$ (2,115,080)	$ (986,365)
Addition to (Use of) Assigned Fund Balance	$ 1,838,206	$ 890,828	$ (700,000)	$ (2,115,080)	$ (986,365)

Functional Departments in the LSS General Purpose School Fund

Education

Lakeland School System, like all Tennessee school systems, is subject to numerous academic and non-academic accountability measures through the TDOE. Per the TDOE website, the state’s model is built on multiple indicators that make districts and schools successful, including state test scores and student growth data; English learner performance; low chronic absenteeism and out-of-school suspensions. Based on these accountability measures in the 2018-2019 school year, Lakeland School System was named one of only 21 Exemplary School Districts, the highest designation possible, in the state of Tennessee. In addition, both of Lakeland School System’s schools; Lakeland Elementary and Lakeland Middle Preparatory; were named Reward Schools, the highest designation possible for schools.

LSS School Capital Projects Fund

Fund 177, the Capital Projects Fund, is established by the Standardized System of Accounting and Reporting developed by the Tennessee Department of Education. Capital improvements are any expenditure related to land acquisition, construction or renovation of school facilities, or the purchase of equipment that has a life expectancy of 10 years or longer.

	ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
Revenues	$ 660,941	$ 1,520,142	$ 600,000	$ 493,608	$ 450,000
Expenditures	(6,504,182)	(2,321,821)	(39,618,099)	(12,248,489)	(31,450,000)
Net	(5,843,241)	(801,679)	(39,018,099)	(11,754,881)	(31,000,000)
Other Financing Sources	440,000	43,200,000	-	2,067,050	1,000,000
Other Financing Uses	-	-	-	-	-
Net	$ (5,403,241)	$ 42,398,321	$ (39,018,099)	$ (9,687,831)	$ (30,000,000)
Addition to (Use of) Restricted Fund Balance	$ (5,403,241)	$ 42,398,321	$ (39,018,099)	$ (9,687,831)	$ (30,000,000)

Functional Departments in the LSS School Capital Projects Fund

See “Education” in the LSS General Purpose School Fund.

Debt Service Fund

Fund 210 is the Debt Service Fund. The Debt Service Fund accounts for the expenditure of debt financing activities, including principal payments on long-term debt obligations, interest and financing cost expenditures, and other periodic costs such as loan closing costs.

	ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
Revenues	$ 78	$ 21	$ -	$ -	$ -
Expenditures	(2,797,156)	(3,351,760)	(3,584,333)	(18,884,731)	(7,279,401)
Net	(2,797,078)	(3,351,739)	(3,584,333)	(18,884,731)	(7,279,401)
Other Financing Sources	2,626,131	3,271,435	3,584,333	18,884,731	7,279,401
Other Financing Uses	-	-	-	-	-
Net	$ (170,947)	$ (80,304)	$ -	$ -	$ -
Addition to (Use of) Committed Fund Balance	$ (170,947)	$ (80,304)	$ -	$ -	$ -

Functional Departments in the Debt Service Fund

See “General Government” in the General Fund.

The City of Lakeland's non-major funds are described in greater detail below. Details of the line-item amounts for each fund are as listed in the Table of Contents.

State Street Aid Fund

Fund 121, the State Street Aid Fund, is a special revenue fund. The fund's status as a special revenue fund is required by the State of Tennessee, due to the inclusion in the fund of intergovernmental revenues from gas and motor fuel state taxes. While the revenues are restricted in terms of purpose, the City of Lakeland expends more funding annually on street repair and maintenance than the per capita allocation from the State of Tennessee, with any remaining fund balance as of the end of each fiscal year being committed by the Board of Commissioners for ongoing street repair and maintenance. Therefore, this fund's budget includes transfers in from Fund 110, the General Fund, for the portion of expenditures that exceed State funding.

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
Revenues	$ 447,898	$ 446,301	$ 464,700	$ 418,230	$ 589,634
Expenditures	(1,490,908)	(950,944)	(1,465,173)	(2,531,589)	(3,196,835)
Net	(1,043,010)	(504,643)	(1,000,473)	(2,113,359)	(2,607,201)
Other Financing Sources	670,804	498,971	986,604	2,099,490	2,326,748
Other Financing Uses	-	-	-	-	-
Net	$ (372,206)	$ (5,672)	$ (13,869)	$ (13,869)	$ (280,453)
Addition to (Use of) Committed Fund Balance	$ (372,206)	$ (5,672)	$ (13,869)	$ (13,869)	$ (280,453)

Functional Departments in the State Street Aid Fund

See "Public Works" in the General Fund.

Stormwater Fund

Fund 416 is the Stormwater Fund, a special revenue fund. Revenues in this fund are generated through the charge to residential customers of a $3.20 monthly stormwater drainage fee. The fiscal year 2022 budget for the Stormwater Fund includes the use of restricted fund balance for capital outlays related to drainage improvements (an allowed use under the City of Lakeland's Fund Balance Policy).

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
Revenues	$ 191,663	$ 191,099	$ 197,000	$ 220,400	$ 198,566
Expenditures	(262,127)	(166,843)	(272,381)	(517,381)	(224,032)
Net	(70,464)	24,256	(75,381)	(296,981)	(25,466)
Other Financing Sources	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Net	$ (70,464)	$ 24,256	$ (75,381)	$ (296,981)	$ (25,466)
Addition to (Use of) Restricted Fund Balance	$ (70,464)	$ 24,256	$ (75,381)	$ (296,981)	$ (25,466)

Functional Departments in the Stormwater Fund

See "Public Works" in the General Fund.

Solid Waste Fund

The Solid Waste Fund, fund 424, is a special revenue fund that accounts for the collection of solid waste disposal fees and related expenditures. The fiscal year 2022 budget for the Solid Waste Fund includes an increase to fund balance.

	ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
Revenues	$ 1,258,728	$ 1,274,200	$ 1,311,954	$ 1,483,526	$ 1,321,944
Expenditures	(1,164,456)	(1,758,357)	(1,465,613)	(1,731,454)	(1,287,131)
Net	94,272	(484,157)	(153,659)	(247,928)	34,813
Other Financing Sources	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Net	$ 94,272	$ (484,157)	$ (153,659)	$ (247,928)	$ 34,813
Addition to (Use of) Restricted Fund Balance	$ 94,272	$ (484,157)	$ (153,659)	$ (247,928)	$ 34,813

Functional Departments in the Solid Waste Fund

See “Public Works” in the General Fund.

LSS Federal Projects Fund

Fund 142, the Federal Projects Fund, is established by the Standardized System of Accounting and Reporting developed by the Tennessee Department of Education. Federal funds and grants must be spent for a specific purpose and are not reflected in the LSS General Purpose School Fund operating budget. These items include such areas as special education, educator professional development, and economically disadvantaged students. The largest item in this category is federal Title I dollars which help support the education of students in poverty.

	ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
Revenues	$ 877,542	$ 939,159	$ 985,586	$ 1,447,118	$ 4,438,136
Expenditures	(882,372)	(922,457)	(985,586)	(1,384,993)	(4,438,136)
Net	(4,830)	16,702	-	62,125	-
Other Financing Sources	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Net	$ (4,830)	$ 16,702	$ -	$ 62,125	$ -
Addition to (Use of) Restricted Fund Balance	$ (4,830)	$ 16,702	$ -	$ 62,125	$ -

Functional Departments in the LSS Federal Projects Fund

See “Education” in the LSS General Purpose School Fund.

LSS Nutrition Fund

Fund 143, the LSS Nutrition Fund, is established by the Standardized System of Accounting and Reporting developed by the Tennessee Department of Education. These funds consist of both the federally funded USDA school breakfast and lunch programs which reimburse school systems for meals provided to qualifying students, as well as funds generated by "paid" meals from non-qualifying students. Funds are used to pay for food and non-food supplies as well as school nutrition personnel.

	ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
Revenues	$ 441,887	$ 355,682	$ 429,630	$ 429,630	$ 428,000
Expenditures	(370,586)	(334,271)	(429,630)	(529,630)	(428,000)
Net	71,301	21,411	-	(100,000)	-
Other Financing Sources	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Net	$ 71,301	$ 21,411	$ -	$ (100,000)	$ -
Addition to (Use of) Restricted Fund Balance	$ 71,301	$ 21,411	$ -	$ (100,000)	$ -

Functional Departments in the LSS Nutrition Fund

See "Education" in the LSS General Purpose School Fund.

LSS Discretionary Grants Fund

Fund 145, the LSS Discretionary Grants Fund, is established by the Standardized System of Accounting and Reporting developed by the Tennessee Department of Education. State funds and grants must be spent for a specific purpose and are not reflected in the LSS General Purpose School Fund operating budget. These items include such state initiatives including coordinated school health, student safety, and specific grants for which systems may apply such as the State Personnel and Development Grant.

	ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
Revenues	$ 131,000	$ 108,730	$ 83,000	$ 110,750	$ 83,000
Expenditures	(131,000)	(108,730)	(83,000)	(110,750)	(83,000)
Net	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Net	$ -	$ -	$ -	$ -	$ -
Addition to (Use of) Restricted Fund Balance	$ -	$ -	$ -	$ -	$ -

Functional Departments in the LSS Discretionary Grants Fund

See "Education" in the LSS General Purpose School Fund.

LSS LEAP Fund

Fund 146, the LEAP Fund, is a fund specific to Lakeland School System's in-house before and after care program. LEAP funds are generated by tuition paid by Lakeland parents for before and after care for students at Lakeland Elementary and Lakeland Preparatory schools. These funds are used to provide personnel, resources, and maintenance for the program spaces.

	ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
Revenues	$ 294,958	$ 233,562	$ 289,800	$ 289,800	$ 289,800
Expenditures	(195,500)	(194,508)	(289,800)	(390,698)	(289,800)
Net	99,458	39,054	-	(100,898)	-
Other Financing Sources	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Net	$ 99,458	$ 39,054	$ -	$ (100,898)	$ -
Addition to (Use of) Restricted Fund Balance	$ 99,458	$ 39,054	$ -	$ (100,898)	$ -

Functional Departments in the LSS LEAP Fund

See "Education" in the LSS General Purpose School Fund.

The City's proprietary (enterprise) fund is not required by the State of Tennessee to be appropriated, as are governmental funds. However, an annual budget and financial plan is required. This annual plan is summarized below.

Sewer Fund

	ACTUAL FY2018-2019	ACTUAL FY2019-2020	PLAN FY2020-2021	ESTIMATED FY2020-2021	PLAN FY2021-2022
Operating Revenues					
Charges for Services					
Sewer service fees	$ 1,439,376	$ 1,487,040	$ 1,537,200	$ 1,537,200	$ 1,742,376
Service connection fees	135,250	809,387	407,900	407,900	464,680
Total operating revenues	1,574,626	2,296,427	1,945,100	1,945,100	2,207,056
Operating Expenses					
Personnel costs	224,218	302,872	357,044	357,044	491,210
Sewer system administration	441,765	519,597	397,600	401,364	422,800
Depreciation expense	501,043	505,669	510,000	510,000	510,000
Equipment	82,016	-	-	-	-
Total operating expenses	1,249,042	1,328,138	1,264,644	1,268,408	1,424,010
Operating income (loss)	325,584	968,289	680,456	676,692	783,046
Nonoperating Revenues (Expenses)					
Interest income	12,785	14,189	20,000	20,000	5,110
Interest and fiscal charges	(113,557)	(83,687)	(145,000)	(141,644)	(160,000)
Net nonoperating revenues (expenses)	(100,772)	(69,498)	(125,000)	(121,644)	(154,890)
Capital contributions - development	852,593	41,709	653,847	93,778	560,069
Change in net position	$ 1,077,405	$ 940,500	$ 1,209,303	$ 648,826	$ 1,188,225
Other Financial Information:					
Capital additions	$ 231,379	$ 419,885	$ 6,000,000	$ 3,000,000	$ 5,670,000
Long-term debt repayment	$ 544,000	$ 544,000	$ 565,000	$ 565,000	$ 588,000
Debt proceeds	$ -	$ -	$ 5,000,000	$ 100,000	$ 5,000,000
Addition to (use of) cash estimate	$ 32,492	$ 440,575	$ (499,544)	$ (2,399,952)	$ (119,844)

Functional Departments in the Sewer Fund

The Sewer Fund is an enterprise fund that accounts for the activities of the Sewer Department. The Sewer Department is responsible for maintaining the sewer collection system and operating the Scotts Creek Wastewater Treatment Plant. The Sewer staff and equipment costs are funded solely through the Sewer Enterprise Fund.

Purpose

The Sewer Department maintains the collection system including pipe, manholes, and lift stations. The Department also maintains equipment at the Scotts Creek Wastewater Treatment Plant. The Wastewater Supervisor serves as the certified operator of the plant. Staff also collect samples daily and perform lab work to maintain compliance with the State National Pollutant Discharge Elimination System ("NPDES") Permit as well as Environmental Protection Agency ("EPA") regulations.

Sewer Fund (Continued)

Functional Departments in the Sewer Fund (Continued)

Performance

The City performs video inspections on a portion of the collection system every two years. Repairs, as identified in the inspection, are conducted on the year between inspections. Lift Stations are checked daily and require regular maintenance such as cleaning, pump/motor repair, and electrical repair. The Scotts Creek Wastewater plant operation requires daily sampling and lab testing. In addition, the plant requires extensive preventative maintenance and cleaning.

VISION REFERENCE	OBJECTIVE	PERFORMANCE MEASURES	FY 2020 ACTUAL	FY 2021 ESTIMATED	FY 2022 PROJECTED
Vision Statement 1	Inspect and maintain sewer collection lines	Linear feet of sewer line inspected/ maintained	25	4,300	5,000
Vision Statement 2	Maintain sewer lift stations	Number of lift stations	18	18	18
Vision Statement 3	Operate Wastewater Treatment Plant	Lab testing of samples	365	365	365

Long-Term Financial Plan ("LTFP")

City policy requires that a LTFP be developed, in conjunction with anticipated changes in City services, long-range vision statements, the Board of Commissioners goals and priorities, and needed capital improvements (along with CIP planning), to ensure the City's long-term financial health and stability. The LTFP is required to cover any City fund with a minimum fund balance, or reserve, policy. Currently the General Fund is the only City fund with a minimum fund balance policy requirement.

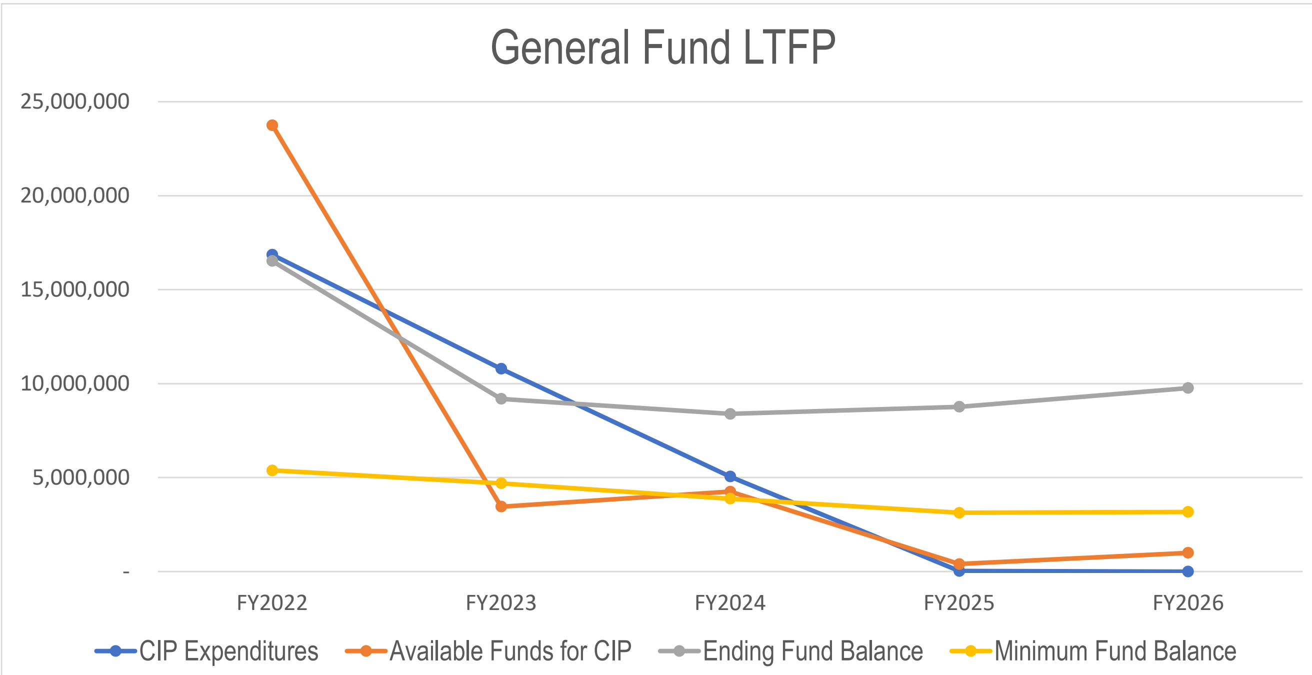
For the LTFP presented below, the City's revenues and current expenditures are projected based upon a combination of trend analyses and specific identification of changing economic factors (including economic development). The projected change in fund balance before capital and debt activities provides a measure of the available funding, on an annual basis, for CIP plan implementation. The LTFP then outlines the total capital outlays and associated projected grant revenues, and other financing sources and uses that will impact ending fund balance on an annual basis. A significant goal of the LTFP is to ensure that at the end of the five-year plan, projected ending fund balance is maintained at a level compliant with the City's financial policies.

The LTFP is the financial synthesis of the City's vision, goals, and priorities, as outlined beginning on page 39 – specifically:

Priority	Execution in the LTFP
1. Update Lakeland's LDR and Comprehensive Plan	The LTFP provides sufficient increases and planned appropriations in the Community Development function of current expenditures, with a 5 percent growth rate, to cover the costs of this priority.
2. Expand Parks and Recreation facilities and services	The Capital Improvements Plan, a critical component of the LTFP, anticipates significant capital spending on parks and recreation facilities.
3. Focus upon economic development	Various capital projects and planned current expenditure levels in the LTFP are designed to continue the City's focus on economic development.
4. Communications strategy	Planned current expenditure levels in the LTFP, specifically in the General Government and Community Development functions, would cover future expenditures related to the implementation of a robust communications strategy.
5. Infrastructure improvements	Capital projects presented herein, such as New Canada Road, as well as greatly increased planned annual paving expenditures, reflect the focus in the LTFP upon this priority.

Long-Term Financial Plan ("LTFP") (Continued)

As shown in the graph below and the plan summary on the following page, the LTFP ensures adequate funds are available for execution of the CIP and that ending fund balance remains in compliance with the City's fund balance policy at the end of the five-year period.



As noted earlier, a LTFP is only required by City policy for the General Fund, as it is the only fund with a minimum fund balance requirement. However, to properly project the General Fund, five-year plans must also be projected for other funds supported by transfers out from the General Fund. These include the State Street Aid Fund and the Debt Service Fund. Therefore, on the following pages are five-year LTFP for the General Fund (primary) as well as the other funds mentioned above.

Long-Term Financial Plan ("LTFP") (Continued)

	FY2022	FY2023	FY2024	FY2025	FY2026
GENERAL FUND					
PROJECTED REVENUES	$ 9,421,301	$ 9,650,601	$ 9,885,835	$ 10,127,165	$ 10,374,755
PROJECTED CURRENT EXPENDITURES	(4,494,325)	(4,610,816)	(4,732,050)	(4,858,253)	(4,989,662)
OPERATING TRANSFERS IN (OUT) TO LSS	(675,115)	(695,368)	(716,229)	(737,716)	(759,847)
PROJECTED CHANGE IN FUND BALANCE BEFORE CAPITAL AND DEBT ACTIVITIES	4,251,861	4,344,417	4,437,556	4,531,196	4,625,246
CAPITAL AND DEBT ACTIVITIES					
Capital outlays	(16,856,000)	(10,790,000)	(5,055,000)	(30,000)	-
Federal, state, and local grants - Capital related	11,980,000	8,320,000	4,000,000	-	-
Issuance of debt - USDA G.O. Bonds - New Canada Rd	2,920,000	2,080,000	-	-	-
Issuance of debt - USDA G.O. Bonds - 2019 BAN	-	43,500,000	-	-	-
Issuance of debt - 2021 BAN - New Canada Rd	13,500,000	-	-	-	-
Transfers in from LSS	700,000	700,000	-	-	-
Transfers out to SSA for capital and M&O	(2,326,748)	(2,074,926)	(1,544,324)	(1,488,710)	(988,084)
Transfers out to Debt Service for debt activities	(7,279,401)	(53,412,897)	(2,638,920)	(2,638,971)	(2,639,293)
Total capital and debt activities	2,637,851	(11,677,823)	(5,238,244)	(4,157,681)	(3,627,377)
PROJECTED NET CHANGE IN FUND BALANCE	6,889,712	(7,333,406)	(800,688)	373,515	997,869
PROJECTED BEGINNING FUND BALANCE	9,635,104	$ 16,524,816	$ 9,191,410	$ 8,390,722	$ 8,764,237
PROJECTED ENDING FUND BALANCE	$ 16,524,816	$ 9,191,410	$ 8,390,722	$ 8,764,237	$ 9,762,106
5-YEAR INCREASE (DECREASE) IN FUND BALANCE	-				**$ 127,002**
GENERAL FUND MINIMUM FUND BALANCE	*$ 5,380,260*	*$ 4,694,120*	*$ 3,877,167*	*$ 3,125,433*	*$ 3,174,951*

Long-Term Financial Plan ("LTFP") (Continued)

	FY2022	FY2023	FY2024	FY2025	FY2026
STATE STREET AID FUND					
PROJECTED REVENUES AND CURRENT EXP.					
Projected revenues	$ 589,634	$ 445,046	$ 453,947	$ 463,026	$ 472,287
Projected current expenditures	(406,835)	(414,972)	(423,271)	(431,736)	(440,371)
Projected M&O expenditures	(2,150,000)	(2,000,000)	(1,500,000)	(1,500,000)	(1,000,000)
PROJECTED CHANGE IN FUND BALANCE BEFORE CAPITAL AND TRANSFER ACTIVITIES	(1,967,201)	(1,969,926)	(1,469,324)	(1,468,710)	(968,084)
CAPITAL AND TRANSFER ACTIVITIES					
Capital outlays	(640,000)	(105,000)	(75,000)	(20,000)	(20,000)
Transfers in from General Fund	2,326,748	2,074,926	1,544,324	1,488,710	988,084
Total capital and transfer activities	1,686,748	1,969,926	1,469,324	1,468,710	968,084
PROJECTED NET CHANGE IN FUND BALANCE	$ (280,453)	$ -	$ -	$ -	$ -

Long-Term Financial Plan ("LTFP") (Continued)

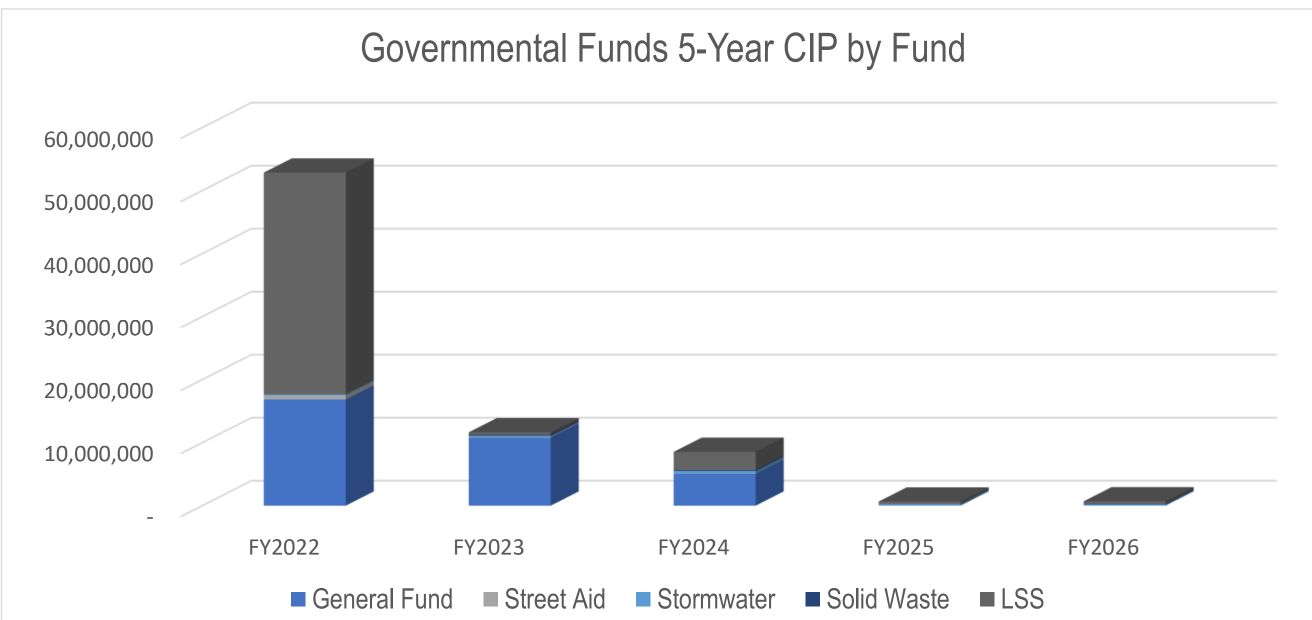
	FY2022	FY2023	FY2024	FY2025	FY2026
DEBT SERVICE FUND					
PROJECTED DEBT SERVICE - PRINCIPAL					
TN Municipal League Note, Series 2001	$ (223,000)	$ (206,095)	$ -	$ -	$ -
TLDA Construction Loan	(64,188)	(65,412)	(66,660)	(67,932)	(69,228)
Bond Anticipation Note, Series 2019	-	(43,500,000)	-	-	-
2021 USDA Refunding	(238,487)	(243,555)	(248,731)	(254,017)	(259,414)
2021 BAN - New Canada	(5,400,000)	(8,100,000)	-	-	-
USDA G.O. Bond - New Canada Road	-	-	(74,181)	(76,036)	(77,937)
USDA G.O. Bond (replace 2019 BAN)	-	-	(645,376)	(661,511)	(678,048)
Shelby County Settlement Liability	(54,946)	(55,222)	(55,498)	(55,777)	(56,328)
Total projected debt service - principal	(5,980,621)	(52,170,284)	(1,090,446)	(1,115,273)	(1,140,955)
PROJECTED DEBT SERVICE - INTEREST					
TN Municipal League Note, Series 2001	(1,500)	(510)	-	-	-
TLDA Construction Loan	(25,356)	(25,668)	(24,336)	(22,980)	(21,600)
Bond Anticipation Note, Series 2019	(674,250)	(357,727)	-	-	-
2021 USDA Refunding	(314,383)	(309,315)	(304,140)	(298,854)	(293,456)
2021 BAN - New Canada	(150,000)	(141,750)	-	-	-
USDA G.O. Bond - New Canada Road	(25,500)	(100,000)	(125,000)	(123,146)	(121,245)
USDA G.O. Bond (replace 2019 BAN)	-	-	(1,087,500)	(1,071,366)	(1,054,828)
Shelby County Settlement Liability	(1,391)	(1,115)	(839)	(560)	(281)
Total projected debt service - interest	(1,192,380)	(936,085)	(1,541,815)	(1,516,906)	(1,491,410)
PROJECTED FEES	(106,400)	(306,528)	(6,659)	(6,792)	(6,928)
TOTAL PROJECTED DEBT SERVICE EXPENDITURES	(7,279,401)	(53,412,897)	(2,638,920)	(2,638,971)	(2,639,293)
TRANSFER IN FROM GENERAL FUND	7,279,401	53,412,897	2,638,920	2,638,971	2,639,293
PROJECTED NET CHANGE IN FUND BALANCE	$ -	$ -	$ -	$ -	$ -

Capital Improvements Plan ("CIP")

The CIP is a five-year planning document that prioritizes and plans for needed capital expenditures. A capital expenditure is generally an expenditure of funds for the acquisition or construction of assets with a useful life in excess of one year. Capital expenditures for projects expected to exceed $100,000 in funding must be included in the CIP; however, smaller projects and/or items of equipment may also be included as identified. On the following pages, significant *non-recurring* capital projects (significant being those with expected costs greater than $100,000) are individually described and their major funding sources identified.

The schedule on the following page is the City's governmental funds CIP. The CIP for the Sewer Fund is included in the detailed Sewer Fund Financial Plan. On the following pages are summaries by governmental fund, providing project descriptions as well as funding sources and ongoing maintenance and operating ("M&O") costs, as applicable.

Governmental fund CIP expenditures by fund for each of the projected five years is as follows:



Capital Improvements Plan ("CIP") (Continued)

	FY2022	FY2023	FY2024	FY2025	FY2026
GENERAL FUND					
General Government					
ADA Improvements	$ 50,000	$ -	$ -	$ -	$ -
Renovations to City Hall	30,000	-	-	-	-
Community Development					
New Canada Road	14,600,000	10,400,000	5,000,000	-	-
Vehicle Purchases	65,000	-	-	30,000	-
Public Works					
MiniExcavator	-	52,000	-	-	-
Backhoe	-	100,000	-	-	-
Kubota Tractor	-	38,000	-	-	-
EMA	-	-	55,000		
Parks and Recreation					
Memphis-Arlington Athletic Complex	1,920,000	-	-	-	-
City-wide Parks Master Plan	100,000	-	-	-	-
IH Pavilion and Access Road	-	200,000	-	-	-
Other improvements	91,000	-	-	-	-
GENERAL FUND TOTAL	16,856,000	10,790,000	5,055,000	30,000	-
STREET AID					
Metal Maintenance Building	300,000	-	-	-	-
Vehicles	65,000	55,000	55,000	-	-
Sealcoat Machine	70,000	-	-	-	-
Swap Loader	70,000	-	-	-	-
Street Lighting	20,000	20,000	20,000	20,000	20,000
Other equipment and improvements	72,000	30,000	-	-	-
Asphalt Hotbox Swapbody	43,000	-	-	-	-
STREET AID TOTAL	640,000	105,000	75,000	20,000	20,000

Capital Improvements Plan ("CIP") (Continued)

	FY2022	FY2023	FY2024	FY2025	FY2026
STORMWATER					
Misc. Drainage Imrovements	$ 150,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Street Sweeper	-	-	180,000	-	-
STORMWATER TOTAL	150,000	200,000	380,000	200,000	200,000
SOLID WASTE					
Chipper	-	-	-	-	35,000
Leaf Vacuum	-	-	35,000	-	35,000
Knuckleboom Truck	-	150,000	-	-	-
Knuckleboom Swapbody	-	-	95,000	-	-
SOLID WASTE TOTAL	-	150,000	130,000	-	70,000
LAKELAND SCHOOL SYSTEMS					
CAPITAL PROJECTS FUND					
High School Project	35,065,054	400,000	-	-	-
Building Improvements			400,000	400,000	400,000
Extension of Highway 70	-	-	2,500,000	-	-
Equipment	100,000	-	-	-	-
CIP Consulting	44,000	-	-	-	-
LSS CAPITAL PROJECTS TOTAL	35,209,054	400,000	2,900,000	400,000	400,000
GOVERNMENTAL FUNDS TOTAL CIP	52,855,054	11,645,000	8,540,000	650,000	690,000
STREET AID ANNUAL PAVING (M&O Expenditure)	2,150,000	2,000,000	1,500,000	1,500,000	1,000,000
GOVERNMENTAL FUNDS TOTAL CAPITAL AND M&O	$ 55,005,054	$ 13,645,000	$ 10,040,000	$ 2,150,000	$ 1,690,000

Capital Improvements Plan ("CIP") (Continued)

The schedule below identifies the planned funding sources for the governmental funds' capital projects identified in the CIP:

	FY2022	FY2023	FY2024	FY2025	FY2026
GOVERNMENTAL FUNDS TOTAL CAPITAL AND M&O	$ 55,005,054	$ 13,645,000	$ 10,040,000	$ 2,150,000	$ 1,690,000
CIP FUNDING SOURCES					
Federal, state, and local grants	$ 11,980,000	$ 8,320,000	$ 4,000,000	$ -	$ -
USDA loan proceeds	2,920,000	2,080,000	-	-	-
General Fund general governmental revenues	145,000	264,983	1,055,000	30,000	-
General Fund fund balance	1,811,000	125,017	-	-	-
State Street Aid Fund state appropriation grant	153,314	-	-	-	-
State Street Aid Fund gas and motor fuel revenues	309,938	30,074	30,676	31,290	31,916
General Fund transfers to State Street Aid Fund	2,326,748	2,074,926	1,544,324	1,488,710	988,084
Stormwater user fees and fund balance	150,000	200,000	380,000	200,000	200,000
Solid Waste user fees and fund balance	-	150,000	130,000	-	70,000
LSS General Purpose School Fund revenues and fund balance	3,594,000	400,000	2,900,000	400,000	400,000
LSS Federal Projects Fund federal, state, and local grants	3,615,054				
LSS Capital Projects Fund USDA fund balance	28,000,000	-	-	-	-
TOTAL CIP FUNDING SOURCES	$ 55,005,054	$ 13,645,000	$ 10,040,000	$ 2,150,000	$ 1,690,000

Capital Improvements Plan ("CIP") (Continued)

Significant Non-recurring Capital Projects

PROJECT:	**5-YEAR CIP EXPENDITURES:**
New Canada Road	$30,000,000
	FUNDING SOURCES:
	Grants through the State of Tennessee (80%)
	General Fund general governmental revenues
	Interim Financing Proceeds

DESCRIPTION:

The New Canada Road project consists of the realignment of existing Canada Road between Interstate 40 ("I-40") and Highway 70. The new roadway will be approximately 2.3 miles in length. Project costs include the anticipated remaining costs on this project.

FUTURE OPERATING BUDGET IMPACT:

Upon completion, the new roadway will require regular maintenance including mowing and vegetation control. After 5 years of installation the City may expect to replace pavement markings and perform some asphalt patching and curb and gutter repair. At some point in the future the road surface will require full asphalt mill and overlay.

PROJECT:	**5-YEAR CIP EXPENDITURES:**
Memphis-Arlington Athletic Complex	$1,920,000
	FUNDING SOURCES:
	General Fund general governmental revenues
	General Fund assigned fund balance ($1,770,000)

DESCRIPTION:

Originally planned and budgeted as an athletic complex, Phase 1 of this project will include multiple soccer fields and practice areas on the land owned by the City along Memphis-Arlington Road. Remaining budget is for the completion of the design and construction of future project phases.

FUTURE OPERATING BUDGET IMPACT:

Upon completion, the parks and recreation budget in the General Fund will be increased to cover additional labor and materials for field maintenance and is covered through the planned increase in parks and recreation expenditures in the LTFP. An additional employee in parks and recreation has been during fiscal year 2021 in anticipation of increased programs and activities related to the completion of Phase 1 in fall 2021.

Capital Improvements Plan ("CIP") (Continued)

Significant Non-recurring Capital Projects (Continued)

PROJECT:	5-YEAR CIP EXPENDITURES:
IH Pavilion and Access Road	$200,000
	FUNDING SOURCES:
	General Fund general governmental revenues and fund balance
DESCRIPTION:	
The pavilion at International Harvester Park was destroyed in a storm in 2020, and insurance proceeds were received for the replacement. This project is to complete the replacement, as well as construct an access road to the pavilion.	
FUTURE OPERATING BUDGET IMPACT:	
Annual operating budget impact is negligible.	

PROJECT:	5-YEAR CIP EXPENDITURES:
Metal Maintenance Building	$300,000
	FUNDING SOURCES:
	General Fund transfers to State Street Aid Fund
	Solid Waste user fees and fund balance
DESCRIPTION:	
Project is for the purchase, installation, and outfitting of a covered parking and storage facility on the metal maintenance building in the Public Works department.	
FUTURE OPERATING BUDGET IMPACT:	
There are minimal anticipated future operating budget impacts from this project. Within fie years following installation, anticipated additional repairs and maintenance should not increase more than two percent related to this project.	

Capital Improvements Plan ("CIP") (Continued)

Significant Non-recurring Capital Projects (Continued)

PROJECT:	5-YEAR CIP EXPENDITURES:
Street Sweeper	$180,000
	FUNDING SOURCES:
	Stormwater user fees and fund balance
DESCRIPTION:	
The purchase of a street sweeper is planned for fiscal year 2024 for use in the Stormwater fund to aid in the removal of street debris and improve drainage system functions.	
FUTURE OPERATING BUDGET IMPACT:	
Annual repairs and maintenance expenses are not expected to exceed 5 to 10 percent of project costs.	

PROJECT:	5-YEAR CIP EXPENDITURES:
Knuckleboom Truck	$150,000
	FUNDING SOURCES:
	Solid Waste collection user fees and fund balance
DESCRIPTION:	
The purchase of a knuckleboom truck is planned for fiscal year 2023 for use in the Solid Waste fund to aid in the collection of bulk pick up of solid waste items.	
FUTURE OPERATING BUDGET IMPACT:	
Annual repairs and maintenance expenses are not expected to exceed 5 to 10 percent of project costs.	

Capital Improvements Plan ("CIP") (Continued)

Significant Non-recurring Capital Projects (Continued)

PROJECT:	5-YEAR CIP EXPENDITURES:
High School Project	$35,465,054
	FUNDING SOURCES:
	LSS Capital Projects Fund USDA fund balance (from USDA interim financing proceeds)
	LSS Capital Projects Fund restricted fund balance
	LSS General Purpose School Fund revenues and fund balance
DESCRIPTION:	
This project is for the planned construction of a high school educational facility, including athletic fields, adjacent to the existing LMPS.	
FUTURE OPERATING BUDGET IMPACT:	
LSS General Purpose School Fund revenues and expenditures will increase based upon a phased-in enrollment in the new high school facility. By the time the high school is fully built out and accommodating all four high school grades (9-12), both revenues and expenditures in the fund are anticipated to increase by 40-45 percent.	

PROJECT:	5-YEAR CIP EXPENDITURES:
Extension of Highway 70	$2,500,000
	FUNDING SOURCES:
	LSS General Purpose School Fund revenues and fund balance
DESCRIPTION:	
This project is to fund the extension of highway 70 to accommodate increased traffic related to the completion of the new LSS high school facility and related athletic fields.	
FUTURE OPERATING BUDGET IMPACT:	
Annual repairs and maintenance expenses are to be determined as more planning is completed related to this project. Annual operating impact may include repairs and maintenance.	

Personnel Management Plan

City staffing levels for fiscal year 2022 are expected to remain stable as compared to prior periods. As noted below, the City expects to add an additional GIS and Information Systems position, two positions in Public Works, and two positions in Wastewater in the ensuing fiscal year, and changes in LSS staffing levels are described further below. Refer to the table on the following page for FTE's by Fund and Function for the most recent fiscal year, estimates for the current fiscal year, and budgeted levels for fiscal year 2022.

General Government 8.4 FTE's

Staffing in the General Government function includes the City Manager, the Finance and Human Resources Director, and the GIS and Information Systems Director, as well as full-time and part-time staff positions, including the addition of a part-time information systems staff position in fiscal year 2022. The change from prior periods is due to vacancies and turnover rates in those periods.

Community Development 7.4 FTE's

Community Development staffing includes the City Planner, Staff Planner, City Recorder, Code Inspector, and Construction Inspector positions. The staffing level also includes partially-allocated FTE's for the City Engineer, staff engineer, and chief inspector positions. The change from prior periods is due to vacancies and turnover rates from year to year.

Public Works 22.5 FTE's

Public Works staff are allocated across the General Fund, the State Street Aid Fund, the Stormwater Fund, and the Solid Waste Fund. Sewer Fund Public Works employees are separately assigned and dedicated to the enterprise fund. The Annual Budget for fiscal year 2022 includes the addition of two positions in the Public Works department, and two positions in the Sewer Fund – both of which are components of the public works function.

Parks and Recreation 6.2 FTE's

Staffing for Parks and Recreation includes the Parks and Recreation Director, two (2) Recreation Coordinators, part-time Recreation assistants, and the Community Services Representative. The change from prior periods is due to vacancies and turnover in prior periods.

Education 226.0 FTE's

Education staff are allocated across all LSS funds. Changes for fiscal year 2022 include changes in various part-time to full-time staffing levels as noted in the *Executive Summary* of this document.

Personnel Management Plan (Continued)

FTE's by Fund and Function

	ACTUAL FY2019-2020	ESTIMATED FY2020-2021	BUDGET FY2021-2022
CITY FUNDS			
General Fund			
General government	7.2	7.9	8.4
Community development	5.1	6.1	7.4
Public works	7.2	7.3	8.5
Parks and recreation	3.0	3.1	6.2
Total General Fund	22.5	24.4	30.5
State Street Aid Fund			
Public works	4.0	3.6	4.0
Stormwater Fund			
Public works	0.5	0.7	0.8
Solid Waste Fund			
Public works	2.2	2.2	2.2
Sewer Fund			
Public works	4.6	5.0	7.0
TOTAL CITY FUNDS	33.8	35.9	44.5
LSS FUNDS			
General Purpose School Fund			
Education	190.0	197.0	206.0
Federal Projects Fund			
Education	5.0	6.0	6.0
Nutrition Fund			
Education	7.0	9.0	7.0
Discretionary Grants Fund			
Education	1.0	1.0	1.0
LEAP Fund			
Education	4.0	6.0	6.0
TOTAL LSS FUNDS	207.0	219.0	226.0
TOTAL FTE'S	240.8	254.9	270.5

Authorized Pay Plan – City Employees

City employees for fiscal year 2022 will be compensated in accordance with the pay schedule below, developed based upon the calendar year 2021 federal employees pay scale. Part-time positions are adjusted pro-rate based upon this scale. Exceptions to the ranges listed below must be approved by the City Manager.

CITY OF LAKELAND PAY PLAN - FY 2022				
		Based on Federal Pay Scale		
Position	**Grade**	**Minimum**	**Median**	**Maximum**
Janitor	4	$ 29,120	$ 31,261	$ 35,338
Maintenance Technician I	4	$ 29,120	$ 31,261	$ 35,338
Public Relations Specialist	4	$ 29,120	$ 31,261	$ 35,338
Receptionist/City Court Clerk	4	$ 29,120	$ 31,261	$ 35,338
Wastewater Specialist I	4	$ 29,120	$ 31,261	$ 35,338
Maintenance Technician II	5	$ 30,414	$ 34,977	$ 39,540
Senior Center Manager	5	$ 30,414	$ 34,977	$ 39,540
Engineering Intern	5	$ 30,414	$ 34,977	$ 39,540
Mechanic	6	$ 33,903	$ 38,988	$ 44,073
Operators	6	$ 33,903	$ 38,988	$ 44,073
Recreation Coordinator	6	$ 33,903	$ 38,988	$ 44,073
Community Services Representative	6	$ 33,903	$ 38,988	$ 44,073
Wastewater Specialist II	6	$ 33,903	$ 38,988	$ 44,073
Construction Inspector	6	$ 33,903	$ 38,988	$ 44,073
Code Enforcement Officer	7	$ 37,674	$ 43,326	$ 48,978
Community Development Specialist	7	$ 37,674	$ 43,326	$ 48,978
Finance/Inventory Clerk	7	$ 37,674	$ 43,326	$ 48,978
Human Resources and Payroll Clerk	7	$ 37,674	$ 43,326	$ 48,978
Senior Wastewater Operator	9	$ 46,083	$ 52,995	$ 59,907
Staff Engineer	9	$ 46,083	$ 52,995	$ 59,907
Streets/Drainage Supervisor	9	$ 46,083	$ 52,995	$ 59,907
Chief Inspector	10	$ 50,748	$ 58,362	$ 65,976
Staff Planner	10	$ 50,748	$ 58,362	$ 65,976
Public Works Manager	11	$ 55,756	$ 64,122	$ 72,487
Wastewater Supervisor	11	$ 55,756	$ 64,122	$ 72,487
GIS and Information Systems Director	13	$ 79,468	$ 91,389	$ 103,309
Parks & Recreation Director	13	$ 79,468	$ 91,389	$ 103,309
City Engineer	13	$ 79,468	$ 91,389	$ 103,309
Finance and Human Resources Director	13	$ 79,468	$ 91,389	$ 103,309
Planning Director	13	$ 79,468	$ 91,389	$ 103,309
City Manager	14	$ 93,907	$ 107,992	$ 122,077

Authorized Pay Plan – LSS Employees

LSS employees for fiscal year 2022 will be compensated in accordance with the pay schedules below and on the following pages, listed by type of employee.

SALARY SCHEDULE

2021-2022

LAKELAND SCHOOL SYSTEM TEACHER**

CERTIFIED // 10 months // 200 days // 7.5 hr // 1500 hrs total

STEP	B.A. ANNUAL	M.A. or Greater ANNUAL
0	$44,935	$48,010
1	$45,851	$48,986
2	$46,967	$49,851
3	$48,010	$51,073
4	$48,986	$51,699
5	$49,851	$52,719
6	$51,073	$53,202
7	$51,699	$54,267
8	$52,719	$55,743
9	$53,202	$57,084
10	$54,267	$58,445
11	$55,743	$59,716
12	$57,084	$61,082
13	$58,445	$61,692
14	$59,716	$62,303
15	$61,082	$63,159
16	$61,692	$64,328
17	$62,303	$65,519
18	$63,159	$66,730

*****These lanes apply to teachers hired in the Lakeland School System AFTER the 2013-2014 school year.***

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE

2021-2022

LEGACY TEACHER**

CERTIFIED // 10 months // 200 days // 7.5 hr // 1500 hrs total

STEP	B.A. ANNUAL	**M.A. ANNUAL	**M.A. + 45 ANNUAL	**EDS ANNUAL	**EDD ANNUAL
0	$44,935	$48,581	$52,348	$53,085	$55,036
1	$45,851	$49,713	$53,663	$54,411	$56,293
2	$46,967	$50,803	$54,916	$55,660	$57,542
3	$48,010	$51,851	$56,141	$56,889	$58,767
4	$48,986	$52,915	$57,483	$58,236	$60,173
5	$49,851	$53,821	$58,545	$59,261	$61,228
6	$51,073	$55,120	$60,048	$60,773	$62,735
7	$51,699	$55,784	$61,054	$61,813	$63,697
8	$52,719	$56,895	$62,256	$63,036	$64,896
9	$53,202	$57,423	$63,013	$63,779	$66,106
10	$54,267	$58,582	$64,305	$65,044	$66,965
11	$55,743	$60,149	$66,238	$66,941	$68,910
12	$57,084	$61,486	$67,692	$68,468	$70,338
13	$58,445	$62,805	$69,300	$70,035	$72,006
14	$59,716	$64,216	$70,736	$71,514	$73,373
15	$61,082	$65,510	$72,301	$73,067	$74,971
16	$61,692	$66,118	$72,911	$73,678	$75,581
17	$62,303	$66,730	$73,522	$74,287	$76,191
18	$63,159	$67,679	$74,608	$75,390	$77,330

*****These lanes (M.A. and higher) only apply to teachers hired at Lakeland Elementary School IN OR PRIOR to the 2013-2014 school year.***

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE

2021-2022

10.5 MONTH ANNUALIZED TEACHER

CERTIFIED // 10.5 months // 210 days // 7.5 hr // 1575 hrs total

STEP	B.A. ANNUAL	M.A. or Greater ANNUAL
0	$47,182	$50,411
1	$48,143	$51,434
2	$49,315	$52,344
3	$50,411	$53,627
4	$51,434	$54,284
5	$52,344	$55,354
6	$53,627	$55,862
7	$54,284	$56,981
8	$55,354	$58,530
9	$55,862	$59,937
10	$56,981	$61,367
11	$58,530	$62,702
12	$59,937	$64,136
13	$61,367	$64,776
14	$62,702	$65,417
15	$64,136	$66,317
16	$64,776	$67,545
17	$65,417	$68,794
18	$66,317	$70,067

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE
2021-2022

10.5 MONTH ANNUALIZED LEGACY TEACHER

CERTIFIED // 10.5 months // 210 days // 7.5 hr // 1575 hrs total

STEP	B.A. ANNUAL	M.A. ANNUAL	M.A. + 45 ANNUAL	EDS ANNUAL	EDD ANNUAL
0	$47,182	$51,010	$54,966	$55,738	$57,788
1	$48,143	$52,197	$56,346	$57,131	$59,107
2	$49,315	$53,343	$57,661	$58,443	$60,419
3	$50,410	$54,444	$58,948	$59,733	$61,705
4	$51,435	$55,560	$60,357	$61,147	$63,182
5	$52,343	$56,512	$61,472	$62,224	$64,290
6	$53,628	$57,876	$63,050	$63,811	$65,872
7	$54,284	$58,572	$64,106	$64,904	$66,881
8	$55,354	$59,738	$65,369	$66,187	$68,141
9	$55,862	$60,294	$66,162	$66,967	$69,411
10	$56,980	$61,510	$67,520	$68,296	$70,313
11	$58,530	$63,156	$69,549	$70,287	$72,356
12	$59,937	$64,560	$71,076	$71,891	$73,855
13	$61,367	$65,945	$72,765	$73,537	$75,604
14	$62,701	$67,426	$74,272	$75,089	$77,041
15	$64,137	$68,784	$75,916	$76,719	$78,719
16	$64,776	$69,425	$76,556	$77,361	$79,360
17	$65,418	$70,067	$77,197	$78,000	$80,001
18	$66,317	$71,063	$78,338	$79,159	$81,196

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE

2021-2022

SPEECH LANGUAGE PATHOLOGIST

CERTIFIED // 10 months // 200 days // 7.5 hr // 1500 hrs total

STEP	B.A. ANNUAL	M.A. ANNUAL
0	$46,910	$51,501
1	$47,802	$52,604
2	$48,892	$53,667
3	$49,907	$54,689
4	$50,859	$55,726
5	$51,699	$56,608
6	$52,892	$57,874
7	$53,504	$58,523
8	$54,494	$59,604
9	$54,966	$60,121
10	$56,036	$61,249
11	$57,441	$62,777
12	$58,748	$64,078
13	$60,076	$65,364
14	$61,314	$66,741
15	$62,644	$67,999
16	$63,239	$68,594
17	$63,834	$69,189
18	$64,670	$70,114

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE
2021-2022

OCCUPATIONAL THERAPIST
PHYSICAL THERAPIST

CERTIFIED // 10 months // 200 days // 7.5 hr // 1500 hrs total

STEP	ANNUAL SALARY
0	$55,177
1	$56,459
2	$57,678
3	$58,870
4	$60,180
5	$61,212
6	$62,678
7	$63,259
8	$64,832
9	$65,568
10	$66,826
11	$68,711
12	$70,130
13	$71,697
14	$73,097
15	$74,618
16	$75,214
17	$75,808
18	$76,867

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE
2021-2022

SCHOOL PSYCHOLOGIST

CLASSIFIED // 10.5 months // 210 days // 8 hr // 1680 hrs total

STEP	ANNUAL SALARY
0	$79,779
1	$80,976
2	$82,191
3	$83,424
4	$84,675

SCHOOL SECURITY OFFICER

CLASSIFIED // 10 months // 188 days // 7.5 hr // 1410 hrs total

STEP	ANNUAL SALARY
0	$39,696
1	$40,292
2	$40,896
3	$41,510
4	$42,132

TECHNOLOGY SUPPORT TECHNICIAN

CLASSIFIED // 12 months // 260 days // 8 hr // 2080 hrs total

STEP	ANNUAL SALARY
0	$62,424
1	$63,360
2	$64,311
3	$65,276
4	$66,255

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE
2021-2022

ASSISTANT SUPERINTENDENT

CERTIFIED // 11 months // 220 days // 8 hr // 1760 hrs total

STEP	ANNUAL SALARY
0	$91,497
1	$92,869
2	$94,262
3	$95,676
4	$97,112

PRINCIPAL
ELEMENTARY & MIDDLE/HIGH

CERTIFIED // 12 months // 260 days // 8 hr // 2080 hrs total

STEP	ANNUAL SALARY
0	$102,450
1	$105,071
2	$107,694
3	$110,327
4	$112,950

VICE PRINCIPAL
HIGH SCHOOL

CERTIFIED // 12 months // 260 days // 8 hr // 2080 hrs total

STEP	ANNUAL SALARY
0	$96,759
1	$99,599
2	$102,439
3	$105,293
4	$108,135

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE
2021-2022

ASSISTANT PRINCIPAL
ELEMENTARY & MIDDLE

CERTIFIED // 10.5 months // 210 days // 8 hr // 1680 hrs total

STEP	ANNUAL SALARY
0	$78,151
1	$80,445
2	$82,739
3	$85,045
4	$87,340

ASSISTANT PRINCIPAL (SCHEDULING)
ELEMENTARY & MIDDLE

CERTIFIED // 11 months // 220 days // 8 hr // 1760 hrs total

STEP	ANNUAL SALARY
0	$81,873
1	$84,276
2	$86,679
3	$89,094
4	$91,499

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE
2021-2022

DIRECTOR
(FINANCE, HUMAN RESOURCES, TECHNOLOGY)

CERTIFIED or CLASSIFIED // 12 months // 260 days // 8 hr // 2080 hrs total

STEP	B.A. ANNUAL	M.A.+ ANNUAL	EDD ANNUAL
0	$96,900	$98,838	$100,776
1	$99,381	$101,368	$103,356
2	$101,865	$103,902	$105,940
3	$104,361	$106,448	$108,535
4	$106,845	$108,982	$111,118

DIRECTOR
(SPECIAL EDUCATION)

CERTIFIED // 11 months // 220 days // 8 hr // 1760 hrs total

STEP	M.A.+ ANNUAL	EDD ANNUAL
0	$83,632	$85,272
1	$85,773	$87,455
2	$87,917	$89,641
3	$90,071	$91,838
4	$92,215	$94,023

ADMINISTRATIVE SUPERVISOR

CERTIFIED // 10.5 months // 210 days // 8 hr // 1680 hrs total

STEP	M.A. ANNUAL	EDD ANNUAL
0	$75,794	$77,442
1	$77,734	$79,424
2	$79,678	$81,410
3	$81,630	$83,404
4	$83,572	$85,389

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE
2021-2022

COORDINATED SCHOOL HEALTH SUPERVISOR

CERTIFIED or CLASSIFIED // 10.5 months // 210 days // 8 hr // 1680 hrs total

STEP	B.A. ANNUAL	M.A.+ ANNUAL	EDD ANNUAL
0	$68,654	$70,027	$71,481
1	$69,684	$71,077	$72,553
2	$70,729	$72,143	$73,641
3	$71,790	$73,226	$74,746
4	$72,867	$74,324	$75,867

COORDINATOR
(SIS/EIS)

CLASSIFIED // 11 months // 220 days // 8 hr // 1760 hrs total

STEP	ANNUAL SALARY
0	$47,469
1	$48,181
2	$48,904
3	$49,638
4	$50,382

CLERK
(FINANCE)

CLASSIFIED // 12 months // 260 days // 8 hr // 2080 hrs total

STEP	ANNUAL SALARY
0	$51,000
1	$52,020
2	$53,518
3	$54,589
4	$56,100

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE

2021-2022

FINANCIAL SECRETARY

CLASSIFIED // 12 months // 260 days // 8 hr // 2080 hrs total

STEP	ANNUAL SALARY
0	$39,318
1	$39,754
2	$40,322
3	$40,779

HR & ADMINISTRATIVE ASSISTANT

CLASSIFIED // 12 months // 8 hr

STEP	HOURLY RATE
0	$17.34
1	$17.60
2	$17.86
3	$18.13
4	$18.40

SCHOOL NURSE

CERTIFIED // 10 months // 7 hr

STEP	HOURLY RATE
0	$24.64
1	$25.01
2	$25.39
3	$25.77
4	$26.16

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE

2021-2022

BILINGUAL FACILITATOR

CLASSIFIED // 10 months // 7 hr

STEP	HOURLY RATE
0	$26.01
1	$26.40
2	$26.80
3	$27.20

ATTENDANCE OPERATOR & MEDICAL RECORDS CLERK

CLASSIFIED // 10.5 months // 8 hr

STEP	HOURLY RATE
0	$16.51
1	$16.72
2	$16.94
3	$17.15

SPECIAL EDUCATION CLERICAL

CLASSIFIED // 10.5 months // 8 hr

STEP	HOURLY RATE
0	$18.76
1	$18.97
2	$19.24
3	$19.46

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE
2021-2022

SPECIAL EDUCATIONAL ASSISTANT

CLASSIFIED // 10 months // 7 hr

STEP	HOURLY RATE
0	$16.47
1	$16.72
2	$16.94
3	$17.15

EDUCATIONAL ASSISTANT

CLASSIFIED // 10 months // 7 hr

STEP	HOURLY RATE
0	$14.28
1	$14.49
2	$14.71
3	$14.93

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE
2021-2022

CAFETERIA MANAGER

CLASSIFIED // 10.5 months // 8 hr

STEP	HOURLY RATE
0	$20.74
1	$20.95
2	$21.17
3	$21.38

SCHOOL NUTRITION TECHNICIAN

CLASSIFIED // 10 months // 6.5 hr FT or variable hr PT

STEP	HOURLY RATE
0	$13.72
1	$13.92
2	$14.13
3	$14.35
4	$14.56

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE

2021-2022

PLANT MANAGER

CLASSIFIED // 12 months // 8 hr

STEP	HOURLY RATE
0	$25.50
1	$25.72
2	$25.94
3	$26.15
4	$26.36

CUSTODIAN

CLASSIFIED // 12 months // 8 hr FT or variable hr PT

STEP	HOURLY RATE
0	$14.55
1	$14.75
2	$14.95
3	$15.17
4	$15.37

Authorized Pay Plan – LSS Employees (Continued)

SALARY SCHEDULE
2021-2022

L.E.A.P. MANAGER

CLASSIFIED // 10.5 months // 8 hr

STEP	HOURLY RATE
0	$20.74
1	$20.95
2	$21.17
3	$21.38

L.E.A.P. SITE DIRECTOR

CLASSIFIED // 10 month // PT

HOURLY RATE
$16.02

L.E.A.P. STAFF

CLASSIFIED // 10 month // PT

POSITION	HOURLY RATE
Certified	$16.07
Classified	$15.00

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES						
Property Taxes						
110 R 31111 000 000 00000 000	Real Property Taxes (Current)	$ 1,524,403	$ 1,499,373	$ 1,571,456	$ 3,585,711	$ 2,915,987
110 R 31112 000 000 00000 000	Personal Property Taxes (Current)	17,787	13,123	29,356	29,356	41,065
110 R 31113 000 000 00000 000	Property Tax - Schools	538,370	539,397	549,405	549,405	675,393
110 R 31114 000 000 00000 000	Utility Tax (TPSC)	6,342	7,410	8,050	8,050	8,292
110 R 31115 000 000 00000 000	School Property Tax Reserves	358,914	359,310	366,063	366,063	450,480
110 R 31116 000 000 00000 000	Delinquent Property Tax	8,609	10,821	12,980	12,980	13,237
110 R 31117 000 000 00000 000	Property Tax Penalty & Interest	9,184	12,375	10,910	10,910	11,126
110 R 31118 000 000 00000 000	Special Property Tax - School	1,974,024	1,977,068	2,014,255	-	585,342
Total property taxes		4,437,633	4,418,877	4,562,475	4,562,475	4,700,922
Local Sales Taxes						
110 R 31600 000 000 00000 000	Local Option Sales Tax	835,377	981,036	1,029,548	1,029,548	1,552,093
110 R 31610 000 000 00000 000	Local Sales Tax - Schools	367,118	431,188	436,930	436,930	682,109
110 R 31700 000 000 00000 000	Wholesaler Beer Taxes	89,181	93,020	89,821	89,821	106,201
110 R 31720 000 000 00000 000	Wholesale Liquor Tax	2,163	3,005	3,000	3,000	4,000
110 R 31800 000 000 00000 000	Business Taxes	89,615	87,299	92,000	92,000	92,000
110 R 31801 000 000 00000 000	Telecom Sales City	4,636	4,899	4,700	4,700	5,300
110 R 31912 000 000 00000 000	Cable Franchise (5%)	146,755	145,020	150,400	150,400	143,800
110 R 31920 000 000 00000 000	Room Occupancy Tax	79,384	61,069	79,000	79,000	50,874
Total local sales taxes		1,614,229	1,806,536	1,885,399	1,885,399	2,636,377
Intergovernmental						
110 R 33320 000 000 00000 000	TVA Pymt in Lieu of Taxes	307,247	288,084	305,500	305,500	263,158
110 R 33510 000 000 00000 000	State Sales Tax	1,102,437	1,132,436	1,160,000	1,160,000	1,176,400
110 R 33520 000 000 00000 000	State Income Tax (Hall)	131,374	102,215	35,000	35,000	-
110 R 33530 000 000 00000 000	TN Beer Tax	5,754	5,823	5,600	5,600	5,900
110 R 33540 000 000 00000 000	TN Mixed Drink Tax	-	-	-	-	-
110 R 33552 000 000 00000 000	TN City St & Trans Tax	24,681	24,677	24,500	24,500	25,000
Total intergovernmental		1,571,493	1,553,235	1,530,600	1,530,600	1,470,458
Licenses and Permits						
110 R 32210 000 000 00000 000	Beer Licenses	1,050	1,150	1,500	1,500	1,500
110 R 32600 000 000 00000 000	Warning Siren Fees	1,350	3,800	4,750	4,750	5,300
110 R 32608 000 000 00000 000	Certificate Of Occupancy	3,350	3,950	4,500	4,500	4,500
110 R 32610 000 000 00000 000	Building Permit Fee	64,375	112,368	85,000	110,000	95,000
110 R 32611 000 000 00000 000	Insp/Engineer Review Fees	30,200	93,767	57,500	57,500	31,800
110 R 32612 000 000 00000 000	BOA Appeals	500	1,500	2,000	2,000	2,500

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

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES (Continued)						
Charges for Services (Continued)						
110 R 34755 000 000 00000 000	Recreation Camps	$ 4,822	$ 2,693	$ 10,000	$ 10,000	$ 10,000
110 R 34757 000 000 00000 000	Youth Olympics	-	-	-	-	-
Total charges for services		244,030	318,728	326,580	381,117	334,000
Federal, State, and Local Grants						
110 R 33100 000 000 00000 000	LPRF Grant Revenue	-	319	475,000	200,000	300,000
110 R 33110 000 000 00000 000	Grant Revenue for Zadie Kuehl	-	-	-	200,000	-
110 R 33450 000 000 00000 000	FEMA Reimbursement	-	-	-	-	-
110 R 33460 000 000 00000 000	New Canada Rd (PIN 107036.00)	163,284	35,803	480,000	1,231,870	11,680,000
110 R 33465 000 000 00000 000	EDGE Grant	-	-	-	-	-
110 R 33556 000 000 00000 000	DOL Reimbursement - Unempmnt	-	-	-	2,500	-
110 R 33700 000 000 00000 000	Local Grants	10,000	-	-	-	-
110 R 33710 000 000 00000 000	Shelby County Grant Revenue	-	-	25,000	25,000	-
110 R 33803 000 000 00000 000	Dog Park Dash Grant	25,000	-	-	-	-
110 R 33804 000 000 00000 000	LPRF Grant	-	-	-	-	-
110 R 33811 000 000 00000 000	TN Grant Allocation	-	-	308,438	308,438	-
110 R 33812 000 000 00000 000	CARES Act Grant	-	-	-	496,540	-
110 R 36832 000 000 00000 000	Huff n Puff Rd (PIN 115470.00)	34,427	2,024	-	-	-
110 R 36833 000 000 00000 000	Bike Ped Path Grant	-	140,638	672,000	978,860	-
110 R 36834 000 000 00000 000	ADA Transition Plan	-	279,991	-	-	-
110 R 36835 000 000 00000 000	Transportation Plan Update	-	-	280,000	280,000	-
Total federal, state, and local grants		232,711	458,775	2,240,438	3,723,208	11,980,000
Interest Income						
110 R 36100 000 000 00000 000	Interest Earned - Checking	4,845	6,098	7,000	7,000	7,000
110 R 36102 000 000 00000 000	Interest Earned - Rest LSS	-	419	-	100	100
110 R 36101 000 000 00000 000	Interest From CD's	13,555	15,820	20,000	2,800	5,224
Total interest income		18,400	22,337	27,000	9,900	12,324
Other Income						
110 R 34756 000 000 00000 000	Keep Lakeland Beautiful	-	-	-	-	-
110 R 35101 000 000 00000 000	Restitution	-	-	-	-	-
110 R 35110 000 000 00000 000	City Court Fines & Fees	64	3,828	1,500	1,500	3,000
110 R 36330 000 000 00000 000	Sale of Assets	-	171	-	-	-
110 R 36335 000 000 00000 000	Insurance Reimbursements	4,803	45,541	4,500	4,500	-
110 R 36900 000 000 00000 000	Misc Income/Admin Fees	30,458	969	1,000	1,000	1,500
110 R 36901 000 000 00000 000	Donations/Lakeland Activities	2,625	3,320	3,000	3,000	3,000

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES (Continued)						
Other Income (Continued)						
110 R 36904 000 000 00000 000	Senior Citizens Donations	$ 3,716	$ 3,200	$ 5,000	$ 5,000	$ 5,000
110 R 36906 000 000 00000 000	Parks Fundraisers	1,329	-	-	-	-
Total other income		42,995	57,029	15,000	15,000	12,500
Total revenues		8,345,996	9,030,362	10,846,311	12,404,340	21,401,301
EXPENDITURES						
General Government Expenditures						
110 E 41000 111 000 00000 000	GOV - Salary	112,249	115,136	114,444	114,444	116,741
110 E 41000 121 000 00000 000	GOV - Regular Employee Wages	36,136	40,022	45,810	45,810	47,400
110 E 41000 123 000 00000 000	GOV - Overtime Wages	-	-	-	-	-
110 E 41000 132 000 00000 000	GOV - Bonus Pay	-	18,300	38,107	63,207	76,119
110 E 41000 141 000 00000 000	GOV - FICA (Employer's Share)	11,094	13,112	13,904	15,829	16,859
110 E 41000 142 000 00000 000	GOV - Insurance	19,569	29,183	26,572	26,572	27,284
110 E 41000 143 000 00000 000	GOV - Retirement	4,901	5,931	6,072	8,112	8,625
110 E 41000 144 000 00000 000	GOV - HSA Retirement	-	-	-	-	-
110 E 41000 146 000 00000 000	GOV - Work Comp	1,371	908	1,716	1,716	1,773
110 E 41000 147 000 00000 000	GOV - Unemployment	-	-	-	-	-
110 E 41000 147 000 00000 119	GOV - Unemployment - COVID	-	3,326	-	6,600	-
110 E 41000 148 000 00000 000	GOV - Education/Training	5,354	5,680	5,000	5,000	5,000
110 E 41000 149 000 00000 000	GOV - Uniforms	290	-	300	300	300
110 E 41000 210 000 00000 000	GOV - Postage	4,845	5,107	7,000	7,000	7,000
110 E 41000 220 000 00000 000	GOV - Printing	7,853	6,444	10,000	10,000	10,000
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	9,800	9,315	12,000	12,000	12,000
110 E 41000 241 000 00000 000	GOV - Electric	15,329	11,305	16,000	16,000	16,000
110 E 41000 242 000 00000 000	GOV - Water	814	447	1,000	1,000	1,000
110 E 41000 244 000 00000 000	GOV - Gas/Propane	2,596	2,006	3,000	3,000	3,000
110 E 41000 245 000 00000 000	GOV - Telephone	8,564	8,365	14,000	14,000	10,000
110 E 41000 245 000 00000 019	GOV - TELEPHONE COVID-19	-	102	-	140	-
110 E 41000 251 000 00000 000	GOV - Trustee Collection Fees	17,658	47,805	22,000	22,000	22,000
110 E 41000 252 000 00000 000	GOV - Legal Services	102,614	92,046	100,000	100,000	100,000
110 E 41000 252 000 00000 600	GOV - Legal Services - Bonds	61,287	3,045	15,000	15,000	3,500
110 E 41000 252 000 00000 800	GOV Legal Services - COVID-19	-	61,010	-	27,140	-
110 E 41000 253 000 00000 000	GOV - Accounting & Auditing Se	22,125	39,678	32,000	32,000	33,000
110 E 41000 255 000 00000 000	GOV - Data Processing Services	26,579	25,042	-	120	-
110 E 41000 256 000 00000 000	GOV - Consultant Services	-	-	-	-	-
110 E 41000 257 000 00000 000	GOV - Property Tax Commission	90,413	82,118	95,000	95,000	95,000
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	12,579	12,230	15,000	15,000	23,000

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41000 261 000 00000 000	GOV - Repair & Maintenance Veh	$ 712	$ 827	$ 1,500	$ 1,500	$ 1,500
110 E 41000 266 000 00000 000	GOV - Repair & Maintenance Bui	9,504	28,914	57,000	57,000	57,000
110 E 41000 267 000 00000 000	GOV - Repair & Maintenance Plu	3,344	2,673	3,000	3,000	3,000
110 E 41000 280 000 00000 000	GOV - Travel	5,664	1,052	4,000	4,000	4,000
110 E 41000 287 000 00000 000	GOV - Meals & Entertainment	3,096	2,155	5,000	5,000	5,000
110 E 41000 290 000 00000 000	GOV - Contracted Service	53,148	52,116	105,000	105,000	105,000
110 E 41000 291 000 00000 000	GOV - Ambulance Service	250,361	250,080	260,000	260,000	325,000
110 E 41000 296 000 00000 000	GOV - Keep Lakeland Beautiful	-	14,775	8,000	8,000	10,000
110 E 41000 299 000 00000 000	GOV - Contingency	1,118	507	14,000	12,280	2,000
110 E 41000 300 000 00000 000	GOV - Neighborhood Watch	-	-	-	-	12,000
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	9,068	10,023	10,000	8,345	10,000
110 E 41000 320 000 00000 000	GOV - Operating Supplies	2,008	3,115	3,000	3,000	3,000
110 E 41000 320 000 00000 019	GOV - Op Supplies - CARES	-	-	-	173	-
110 E 41000 321 000 00000 000	GOV - Bank Charges	483	416	500	500	500
110 E 41000 331 000 00000 000	GOV - Gas, Oil, Diesel	535	648	800	800	800
110 E 41000 510 000 00000 000	GOV - Insurance	500	500	500	500	500
110 E 41000 511 000 00000 000	GOV - Insurance On Buildings	8,883	7,578	11,000	12,212	12,500
110 E 41000 513 000 00000 000	GOV - Liability	34,923	32,110	38,000	36,788	33,000
110 E 41000 521 000 00000 000	GOV - Surety Bonds For Officia	1,125	975	10,000	10,000	2,000
110 E 41000 720 000 00000 000	St Jude Dream Home	10,000	11,050	-	11,050	11,050
110 E 41000 743 000 00000 000	GOV - Bad Debt Expense	-	-	-	-	-
110 E 41000 948 000 00000 000	GOV - Computer Upgrades	9,928	13,280	-	357	-
110 E 41210 111 000 00000 000	CRT - Salary	1,327	2,500	3,000	5,000	6,630
110 E 41210 121 000 00000 000	CRT - Regular Employee Wages	3,537	3,665	3,715	3,715	3,865
110 E 41210 123 000 00000 000	CRT - Overtime Wages	2	3	26	26	27
110 E 41210 141 000 00000 000	CRT - FICA (Employer's Share)	318	406	519	519	808
110 E 41210 142 000 00000 000	CRT - Insurance	1,271	1,649	2,769	2,769	2,086
110 E 41210 143 000 00000 000	CRT - Retirement	177	182	186	186	197
110 E 41210 146 000 00000 000	CRT - Work Comp	7	4	7	7	8
110 E 41210 148 000 00000 000	CRT - Education/Training	396	450	500	500	500
110 E 41210 255 000 00000 000	CRT - Data Processing	-	50	100	1,000	1,000
110 E 41210 318 000 00000 000	CRT- Court Cost Fees	-	149	100	100	200
110 E 41330 111 000 00000 000	BOC - Salary	25,200	25,200	25,200	25,200	25,200
110 E 41330 141 000 00000 000	BOC - FICA (Employer's Share)	1,928	1,928	1,928	1,928	1,928
110 E 41330 146 000 00000 000	BOC - Work Comp	33	22	40	40	40
110 E 41330 148 000 00000 000	BOC - Education/Training	840	-	1,000	1,000	1,000
110 E 41330 230 000 00000 000	BOC - EDC Marketing	-	-	-	-	10,000

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41330 287 000 00000 000	BOC - Meals & Entertainment	$ -	$ -	$ -	$ -	$ -
110 E 41330 288 000 00000 000	BOC - Vol Appreciation Dinner	-	-	-	-	4,000
110 E 41330 515 000 00000 000	BOC - Professional Liability	-	-	-	-	-
110 E 41330 670 000 00000 000	BOC - Election Commission Fee	-	-	-	11,930	-
110 E 41500 111 000 00000 000	FIN - Salary	74,451	71,231	85,686	85,686	88,268
110 E 41500 121 000 00000 000	FIN - Regular Employee Wages	96,744	122,676	123,157	123,157	128,129
110 E 41500 123 000 00000 000	FIN - Overtime Wages	338	456	870	870	897
110 E 41500 141 000 00000 000	FIN - FICA (Employer's Share)	12,095	13,636	16,203	16,203	16,788
110 E 41500 142 000 00000 000	FIN - Insurance	35,792	47,399	59,487	59,487	59,591
110 E 41500 143 000 00000 000	FIN - Retirement	7,285	9,032	10,152	10,152	10,973
110 E 41500 144 000 00000 000	FIN- HSA Retirement	-	852	-	-	-
110 E 41500 146 000 00000 000	FIN - Work Comp	384	254	419	419	435
110 E 41500 148 000 00000 000	FIN - Education/Training	7,651	1,023	5,500	5,500	5,500
110 E 41500 220 000 00000 000	FIN - Printing	-	1,003	-	1,600	1,500
110 E 41500 230 000 00000 000	FIN - Dues	-	555	600	600	600
110 E 41500 245 000 00000 000	FIN - Telephone	600	790	720	720	1,000
110 E 41500 245 000 00000 019	FIN - Telephone (CARES)	-	-	-	140	-
110 E 41500 259 000 00000 000	FIN - Other Prof Services	-	345	-	500	500
110 E 41500 280 000 00000 000	FIN - Travel	3,511	803	4,500	2,400	4,500
110 E 41500 287 000 00000 000	FIN - Meals & Entertainment	146	155	500	500	500
110 E 41500 290 000 00000 000	FIN - Contracted Service	-	-	-	-	-
110 E 41500 299 000 00000 000	FIN - Contingency	-	275	1,000	1,000	1,000
110 E 41500 318 000 00000 000	FIN - Misc Expense	-	173	-	-	-
110 E 41500 331 000 00000 000	FIN - Gas, Oil, Diesel	-	-	-	-	-
110 E 41711 111 000 00000 000	IS - Salary	63,568	66,802	80,000	80,000	82,416
110 E 41711 121 000 00000 000	IS - Regular Employee Wages	-	-	30,000	30,000	30,600
110 E 41711 122 000 00000 000	IS - Temporary Employee Wages	-	-	-	-	26,780
110 E 41711 141 000 00000 000	IS - FICA (Employer's Share)	4,553	4,806	8,476	8,476	10,801
110 E 41711 142 000 00000 000	IS - Insurance	11,619	13,383	15,307	15,307	15,349
110 E 41711 143 000 00000 000	IS - Retirement	2,198	2,849	3,504	3,504	4,162
110 E 41711 146 000 00000 000	IS - Work Comp	121	73	221	221	282
110 E 41711 148 000 00000 000	IS - Education/Training	-	285	1,500	1,500	3,000
110 E 41711 235 000 00000 000	IS - Membership/Tuition	35	-	200	200	200
110 E 41711 245 000 00000 019	IS - Telephone - CARES	-	-	-	250	-
110 E 41711 255 000 00000 000	IS - Data Processing Services	39,879	12,664	41,100	50,850	135,920
110 E 41711 255 000 00000 019	IS - Data Processing - CARES	-	-	-	24,861	-

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41711 259 000 00000 000	IS - Other Professional Servi	$ -	$ 3,150	$ 46,900	$ 46,900	$ 115,056
110 E 41711 280 000 00000 000	IS - Travel	-	-	3,000	3,000	3,000
110 E 41711 287 000 00000 000	IS - Meals & Entertainment	-	-	450	450	450
110 E 41711 320 000 00000 000	IS - Operating Supplies	409	695	450	450	500
110 E 41711 930 000 00000 019	IS - Other Imp - AV - CARES	-	-	-	70,202	-
110 E 41711 948 000 00000 000	IS - Computer Upgrades	-	-	9,700	7,193	17,450
110 E 41711 948 000 00000 019	IS - Comp Upgrades - CARES	-	-	-	17,099	-
Total general government expenditures		1,374,835	1,482,030	1,713,917	1,919,812	2,057,087
Community Development Expenditures						
110 E 41670 111 000 00000 000	ENG - Salary	84,915	34,125	30,486	30,486	31,406
110 E 41670 121 000 00000 000	ENG - Regular Employee Wages	33,024	18,624	17,687	17,687	18,400
110 E 41670 122 000 00000 000	ENG - Temporary Employee Wages	14,493	15,502	15,763	15,763	15,297
110 E 41670 123 000 00000 000	ENG - Overtime Wages	317	45	125	125	129
110 E 41670 141 000 00000 000	ENG - FICA (Employer's Share)	10,088	5,163	4,950	4,950	5,041
110 E 41670 142 000 00000 000	ENG - Insurance	12,692	6,534	7,677	7,677	6,820
110 E 41670 143 000 00000 000	ENG - Retirement	5,629	2,669	3,196	3,196	2,522
110 E 41670 144 000 00000 000	ENG - HSA RETIREMENT	-	683	-	-	-
110 E 41670 146 000 00000 000	ENG - Work Comp	7,412	3,675	129	129	131
110 E 41670 148 000 00000 000	ENG - Education/Training	2,620	1,700	2,000	2,000	2,000
110 E 41670 230 000 00000 000	ENG - Publicity/Dues	904	496	1,000	1,000	1,000
110 E 41670 245 000 00000 000	ENG - Telephone	917	780	1,440	1,294	1,440
110 E 41670 245 000 00000 019	ENG - Telephone - CARES	-	-	-	286	-
110 E 41670 254 000 00000 000	ENG - Arch/Eng/Landscape Serv	2,508	2,010	15,000	15,000	15,000
110 E 41670 259 000 00000 000	ENG - Other Professional Servi	5,646	956	2,000	2,000	15,000
110 E 41670 280 000 00000 000	ENG - Travel	1,993	1,305	2,500	2,500	2,500
110 E 41670 287 000 00000 000	ENG - Meals & Entertainment	123	188	500	500	500
110 E 41670 299 000 00000 000	ENG - Contingency	1,679	40	2,500	1,200	2,500
110 E 41670 331 000 00000 000	ENG - Gas, Oil, Diesel	187	170	500	500	500
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	61,464	66,036	96,010	95,038	94,469
110 E 41672 123 000 00000 000	INS - Overtime Wages	872	1,211	556	1,528	547
110 E 41672 141 000 00000 000	INS - FICA (Employer's Share)	4,406	5,078	7,479	7,479	7,359
110 E 41672 142 000 00000 000	INS - Insurance	15,853	8,034	16,533	16,533	26,384
110 E 41672 143 000 00000 000	INS - Retirement	2,462	2,893	4,368	4,368	4,810
110 E 41672 146 000 00000 000	INS - Work Comp	2,527	1,699	4,102	4,102	4,036
110 E 41672 148 000 00000 000	INS - Education/Training	895	575	1,000	1,000	1,000

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Community Development Expenditures (Continued)						
110 E 41672 245 000 00000 000	INS - Telephone	$ 1,969	$ 1,605	$ 3,000	$ 3,000	$ 3,000
110 E 41672 245 000 00000 019	INS - TELEPHONE-COVID-19	-	204	-	408	-
110 E 41672 261 000 00000 000	INS - Repair & Maintenance Mot	719	4,687	5,000	5,000	5,000
110 E 41672 280 000 00000 000	INS - Travel	187	-	300	300	300
110 E 41672 299 000 00000 000	INS - Contingency	21	-	300	300	300
110 E 41672 326 000 00000 000	INS - Uniforms	451	448	900	900	900
110 E 41672 331 000 00000 000	INS - Gas, Oil, Diesel	3,118	2,688	3,500	3,500	3,500
110 E 41672 341 000 00000 000	INS - Tools	674	927	1,000	1,000	1,000
110 E 41700 111 000 00000 000	PLN - Salary	45,001	41,538	61,202	68,102	61,202
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	35,370	38,764	39,976	39,976	108,499
110 E 41700 123 000 00000 000	PLN - Overtime Wages	1,952	1,227	1,348	2,548	3,967
110 E 41700 141 000 00000 000	PLN - FICA (Employer's Share)	5,947	5,970	7,921	7,921	13,415
110 E 41700 142 000 00000 000	PLN - Insurance	14,216	14,546	23,300	23,300	39,782
110 E 41700 143 000 00000 000	PLN - Retirement	4,877	5,074	5,660	5,660	8,393
110 E 41700 144 000 00000 000	PLN - HSA Retirement	754	777	-	-	-
110 E 41700 146 000 00000 000	PLN - Work Comp	182	109	204	204	342
110 E 41700 148 000 00000 000	PLN - Education/Training	752	230	1,500	1,500	2,500
110 E 41700 220 000 00000 000	PLN - Printing Binding	306	-	500	500	500
110 E 41700 230 000 00000 000	PLN - Publicity/Dues	1,871	1,479	2,000	2,000	2,000
110 E 41700 245 000 00000 000	PLN - Telephone	420	480	720	675	720
110 E 41700 245 000 00000 019	PLN - Telephone - CARES	-	-	-	45	540
110 E 41700 254 000 00000 000	PLN - Arch/Eng/Landscape Serv	24,315	-	-	-	150,000
110 E 41700 259 000 00000 000	PLN - Other Professional Servi	-	37,875	60,000	60,000	100,000
110 E 41700 280 000 00000 000	PLN - Travel	-	-	1,000	1,000	1,000
110 E 41700 287 000 00000 000	PLN - Meals & Entertainment	-	-	500	500	500
110 E 41700 310 000 00000 000	PLN - Office Supplies	-	-	500	500	500
110 E 41700 331 000 00000 000	PLN - Gas, Oil, Diesel	-	-	-	-	-
110 E 41701 111 000 00000 000	ECD - Salary	15,000	13,846	20,401	20,401	20,401
110 E 41701 121 000 00000 000	ECD - Regular Employee Wages	11,923	12,883	11,557	11,557	12,024
110 E 41701 123 000 00000 000	ECD - Overtime Wages	682	409	449	449	463
110 E 41701 141 000 00000 000	ECD - FICA (Employer's Share)	1,994	1,987	2,503	2,503	2,540
110 E 41701 142 000 00000 000	ECD - Insurance	4,780	4,839	8,670	8,670	6,318
110 E 41701 143 000 00000 000	ECD - Retirement	1,638	1,688	1,887	1,887	1,660
110 E 41701 144 000 00000 000	ECD - HSA Retirement	251	259	-	-	-
110 E 41701 146 000 00000 000	ECD - Work Comp	61	36	64	64	65
110 E 41701 148 000 00000 000	ECD - Education/Training	-	-	-	-	-

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Community Development Expenditures (Continued)						
110 E 41701 230 000 00000 000	ECD - Publicity/Dues	$ 20	$ 136	$ 200	$ 200	$ 200
110 E 41701 252 000 00000 000	ECD - Legal Services	33,586	8,435	20,000	20,000	20,000
110 E 41701 259 000 00000 000	ECD - Other Professional Servi	34,500	41,000	36,000	37,000	36,000
110 E 41701 299 000 00000 000	ECD - Contingency	-	-	-	-	-
110 E 41701 724 000 00000 000	EDC - Chamber of Commerce	24,000	24,000	24,000	24,000	24,000
110 E 41710 121 000 00000 000	CDE - Regular Employee Wages	42,690	39,731	37,086	37,086	38,585
110 E 41710 123 000 00000 000	CDE - Overtime Wages	31	124	262	262	270
110 E 41710 141 000 00000 000	CDE - FICA (Employer's Share)	3,257	2,877	2,886	2,886	3,002
110 E 41710 142 000 00000 000	CDE - Insurance	360	6,743	15,307	15,307	15,349
110 E 41710 143 000 00000 000	CDE - Retirement	2,135	1,866	1,854	1,854	1,962
110 E 41710 144 000 00000 000	CDE - HSA Retirement	980	-	-	-	-
110 E 41710 146 000 00000 000	CDE - Work Comp	1,715	1,151	75	75	78
110 E 41710 148 000 00000 000	CDE - Education/Training	-	-	500	500	500
110 E 41710 220 000 00000 000	CDE - Printing	540	-	-	-	-
110 E 41710 235 000 00000 000	CDE - Memberships/Tuition	-	-	200	200	200
110 E 41710 245 000 00000 000	CDE - Telephone	953	490	720	599	720
110 E 41710 245 000 00000 019	CDE - Telephone - CARES	-	-	-	121	-
110 E 41710 261 000 00000 000	CDE - Repair & Maintenance Mot	2,638	220	1,000	1,000	1,000
110 E 41710 326 000 00000 000	CDE - Uniforms	204	278	300	300	300
110 E 41710 331 000 00000 000	CDE - Gas, Oil, Diesel	1,597	1,281	1,600	1,600	1,600
110 E 41710 341 000 00000 000	CDE - Tools	-	-	500	500	500
Total community development expenditures		602,263	503,098	645,853	654,201	954,388
Public Works Expenditures						
110 E 43000 111 000 00000 000	PW - Salary	59,209	65,716	62,508	70,000	72,108
110 E 43000 121 000 00000 000	PW - Regular Employee Wages	175,298	210,434	231,752	231,752	263,651
110 E 43000 122 000 00000 000	PW - Temporary Employee Wages	-	-	34,000	34,000	40,000
110 E 43000 123 000 00000 000	PW - Overtime Wages	1,518	1,360	2,352	2,352	2,663
110 E 43000 141 000 00000 000	PW - FICA (Employer's Share)	17,462	21,080	22,916	23,489	26,148
110 E 43000 142 000 00000 000	PW - Insurance	49,918	63,910	74,514	74,514	86,238
110 E 43000 143 000 00000 000	PW - Retirement	12,084	13,297	14,436	14,436	16,582
110 E 43000 144 000 00000 000	PW - HSA Retirement	2,319	2,403	-	-	-
110 E 43000 146 000 00000 000	PW - Work Comp	18,400	12,376	20,531	20,531	26,637
110 E 43000 148 000 00000 000	PW - Education/Training	945	2,776	3,000	3,000	3,000
110 E 43000 230 000 00000 000	PW - Publicity/Dues	370	380	500	500	500
110 E 43000 241 000 00000 000	PW - Electric	3,702	3,313	3,750	3,750	3,750

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

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

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

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Capital Outlays (Continued)						
110 E 41670 944 000 00000 000	ENG - Capital Outlay - Vehicles	$ -	$ -	$ -	$ -	$ 30,000
110 E 41670 951 000 00000 019	ENG - Furn Fixt - CARES	-	-	-	1,300	-
110 E 41672 944 000 00000 000	INS - Capital Outlay - Vehicle	-	20,000	-	-	35,000
110 E 41701 739 000 00000 000	ECD - Gateway Signs Grant	-	23,550	-	-	-
110 E 41701 740 000 00000 000	ECD - Economic Dev-Edge Grant	30,000	30,000	-	-	-
110 E 42200 900 000 00000 000	FD - Capital Outlay	-	-	-	-	-
110 E 44710 781 000 00000 000	Zadie Kuehl Park Improvements	-	-	-	200,000	-
110 E 44710 923 000 00000 000	PRK - Park Development	-	-	310,000	310,000	341,000
110 E 44710 924 000 00000 000	Dog Park Project	-	12,160	250,000	341,000	-
110 E 44710 937 000 00000 000	PRK - Athletic Complex	45,135	145,059	1,000,000	500,000	1,770,000
110 E 44710 969 000 00000 000	PRK - Hwy 70 Fields	-	2,587	1,273,000	-	-
Total capital outlays		351,554	1,006,505	4,623,000	4,244,883	16,856,000
Total expenditures		3,272,684	3,961,306	8,234,616	8,090,494	21,350,325
Excess (deficiency) of revenues over (under) expenditures		5,073,312	5,069,056	2,611,695	4,313,846	50,976
OTHER FINANCING SOURCES (USES)						
Issuance of Debt						
110 R 36934 000 000 00000 000	Interim Financing Proceeds	-	43,500,000	-	-	13,500,000
110 R 36935 000 000 00000 000	USDA Refi Proceeds - 2015 CON	-	-	-	14,794,500	-
110 R 36936 000 000 00000 000	USDA Proceeds - New Can Rd	-	-	-	-	2,920,000
110 R 36831 000 000 00000 000	TLDA Loan - Beverle Rivera	364,001	-	-	-	-
Transfers In						
110 R 36968 000 000 00000 000	OFS - Transfer In from LSS	-	730,923	706,250	706,250	707,100
Transfers Out						
110 E 51621 765 000 00000 000	Operating Trans To State Street	(670,804)	(498,971)	(986,604)	(2,099,490)	(2,326,748)
110 E 51623 762 000 00000 000	Operating Trans To LSS	(530,150)	(580,063)	(559,355)	(783,255)	(682,215)
110 E 51630 690 000 00000 000	Operating Transfer To Debt Ser	(2,626,131)	(3,271,435)	(3,584,333)	(18,884,731)	(7,279,401)
110 E 51640 700 000 00000 000	Operating Trans to Storm Water	-	-	-	(245,000)	-
110 E 51923 762 000 00000 000	Capital Trans to LSS	-	(43,200,000)	-	(67,050)	-
Total other financing sources (uses)		(3,463,084)	(3,319,546)	(4,424,042)	(6,578,776)	6,838,736
Net change in fund balance		1,610,228	1,749,510	(1,812,347)	(2,264,930)	6,889,712

	ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
Fund balance, beginning	$ 8,540,296	$ 10,150,524	$ 11,900,034	$ 11,900,034	$ 9,635,104
Fund balance, ending	$ 10,150,524	$ 11,900,034	$ 10,087,687	$ 9,635,104	$ 16,524,816
Supplemental Information: Fund Balance					
Nonspendable	$ 69,998	$ 320,000	$ -	$ -	$ -
Restricted	-	172,419	172,000	172,519	8,272,619
Committed	1,087,610	1,478,919	744,455	1,070,279	1,295,690
Assigned	214,835	1,340,354	164	1,770,000	-
Unassigned	8,778,081	8,588,342	9,171,068	6,622,306	6,956,507
Ending fund balance	$ 10,150,524	$ 11,900,034	$ 10,087,687	$ 9,635,104	$ 16,524,816

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES						
Property Taxes						
141 R 40110 000 000 00000 000	Current Year Property Tax	$ 3,983,444	$ 4,422,150	$ 4,700,000	$ 4,700,000	$ 4,700,000
141 R 40120 000 000 00000 000	Trustee's Collection - Prior Y	66,347	63,497	67,000	67,000	67,000
141 R 40130 000 000 00000 000	Chancery & Circuit Court - Pri	31,973	39,885	32,000	32,000	40,000
141 R 40162 000 000 00000 000	Pilot - Current TPSC	353,281	84,885	360,000	360,000	360,000
141 R 40163 000 000 00000 000	Delinquent/Other In Lieu of TA	(2,483)	(347)	-	-	-
Total property taxes		4,432,562	4,610,070	5,159,000	5,159,000	5,167,000
Local Sales Taxes						
141 R 40210 000 000 00000 000	Local Option Sales Taxes	1,965,534	2,091,879	1,400,000	2,000,000	2,092,000
Total local sales taxes		1,965,534	2,091,879	1,400,000	2,000,000	2,092,000
Intergovernmental						
141 R 40240 000 000 00000 000	Privilege & Wheel Tax	403,708	395,935	410,000	410,000	410,000
141 R 40270 000 000 00000 000	Business Tax	4,612	5,516	2,000	2,000	5,000
141 R 46511 000 000 00000 000	Basic Education Program	8,760,000	9,448,000	10,100,000	9,917,000	10,735,086
141 R 46590 000 000 00000 000	Other State Education Funds	-	2,694	-	-	-
141 R 46610 000 000 00000 000	Career Ladder Program	19,495	18,872	20,000	20,000	15,000
141 R 46850 000 000 00000 000	Mixed Drink Tax	48	-	-	-	-
141 R 49950 000 000 00000 000	Shelby County MOE	55,828	73,015	-	-	73,015
Total intergovernmental		9,243,691	9,944,032	10,532,000	10,349,000	11,238,101
Charges for Services						
141 R 43517 000 000 00000 000	Tuition - Other	-	14,900	15,000	15,000	15,000
141 R 44120 000 000 00000 000	Lease/Rentals	22,463	18,360	20,000	20,000	20,000
Total charges for services		22,463	33,260	35,000	35,000	35,000
Interest Income						
141 R 44111 000 000 00000 000	Interest on Checking	2,359	4,176	4,000	4,000	4,500
141 R 44530 000 000 00000 000	Insurance Recovery	396	-	-	-	-
Total interest income		2,755	4,176	4,000	4,000	4,500
Other Income						
141 R 44170 000 000 00000 000	Miscellaneous Refunds	50,425	50,947	50,000	50,000	50,000
Total other income		50,425	50,947	50,000	50,000	50,000
Total revenues		15,717,430	16,734,364	17,180,000	17,597,000	18,586,601

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES						
Education Expenditures						
141 E 71100 116 310 00116 000	Teachers	$ 3,112,375	$ 3,473,788	$ 3,950,000	$ 3,910,969	$ 4,000,000
141 E 71100 116 310 02000 000	Teachers	2,151,795	2,402,768	2,810,000	2,662,345	2,750,000
141 E 71100 117 310 00116 000	Career Ladder	12,000	12,000	12,000	12,000	9,000
141 E 71100 117 310 02000 000	Career Ladder	1,000	1,000	1,000	1,000	3,000
141 E 71100 118 310 00116 000	Extended Contracts	-	-	-	-	-
141 E 71100 127 310 00116 000	Instructional Responsibility	67,807	-	-	-	-
141 E 71100 127 310 02000 000	Instructional Responsibility	72,174	-	-	-	-
141 E 71100 163 310 00116 000	Educational Assistants	69,024	88,343	121,769	152,000	130,000
141 E 71100 163 310 02000 000	Educational Assistants	50,072	53,970	61,485	111,485	65,000
141 E 71100 189 310 00116 000	Other Salaries & Wages	-	61,472	64,128	64,128	65,000
141 E 71100 189 310 02000 000	Other Salaries & Wages	-	75,215	76,982	76,982	80,100
141 E 71100 195 310 00116 000	Sub Teachers-Certified	28,355	31,442	40,000	40,000	50,000
141 E 71100 198 310 00116 000	Sub Teachers-Non-Certified	121,320	88,275	106,000	106,000	110,000
141 E 71100 201 310 00116 000	Social Security	197,765	215,561	268,510	263,816	270,568
141 E 71100 201 310 02000 000	Social Security	132,309	144,999	182,867	173,712	179,683
141 E 71100 204 310 00116 000	State Retirement	301,329	314,513	379,448	379,448	390,831
141 E 71100 204 310 02000 000	State Retirement	223,284	235,357	241,428	241,428	248,670
141 E 71100 206 310 00116 000	Life Insurance	9,445	10,635	14,420	14,420	15,000
141 E 71100 206 310 02000 000	Life Insurance	5,869	7,385	9,420	9,420	10,000
141 E 71100 207 310 00116 000	Medical Insurance	337,902	467,567	600,000	600,000	600,000
141 E 71100 207 310 02000 000	Medical Insurance	229,774	326,740	400,000	400,000	400,000
141 E 71100 212 310 00116 000	Employer Medicare	46,868	50,927	62,262	62,262	65,000
141 E 71100 212 310 02000 000	Employer Medicare	31,538	34,517	42,767	42,767	45,000
141 E 71100 217 310 00116 000	SRT Rate	-	15,195	18,540	18,540	19,000
141 E 71100 217 310 02000 000	SRT Rate	-	14,454	15,450	15,450	16,000
141 E 71100 311 310 00116 000	Contracts w Other School Systems	-	-	165,000	165,000	165,000
141 E 71100 312 310 00116 000	Contracts w Private Agencies	-	-	20,000	-	10,000
141 E 71100 312 310 02000 000	Contracts w Private Agencies	-	-	20,000	-	10,000
141 E 71100 399 310 00116 000	Other Contracted Services	826	163	2,000	2,000	2,500
141 E 71100 399 310 02000 000	Other Contracted Services	1,250	800	2,000	2,000	2,500
141 E 71100 429 310 00116 000	Instructional Supplies & Mater	19,631	22,090	22,120	22,120	25,000
141 E 71100 429 310 02000 000	Instructional Supplies & Mater	21,059	5,182	2,598	2,598	5,000
141 E 71100 449 310 00116 000	Textbooks	69,243	76,626	101,626	101,626	110,000
141 E 71100 449 310 02000 000	Textbooks	28,886	36,542	61,542	61,542	70,000
141 E 71100 471 310 00116 000	Software	-	-	31,650	31,650	30,000
141 E 71100 471 310 02000 000	Software	-	-	31,650	31,650	30,000
141 E 71100 499 310 00116 000	Other Supplies & Materials	6,000	6,000	8,000	8,000	10,000

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 71100 499 310 02000 000	Other Supplies & Materials	$ 4,319	$ 6,000	$ 8,000	$ 8,000	$ 10,000
141 E 71100 722 310 00116 000	Reg Inst Equipment	192	6,710	7,000	15,193	50,000
141 E 71100 722 310 02000 000	Reg Inst Equipment	-	125,634	103,750	111,943	50,000
141 E 71200 116 320 00116 000	Teachers	297,379	314,386	349,000	333,582	370,000
141 E 71200 116 320 02000 000	Teachers	213,403	221,777	229,000	225,092	245,000
141 E 71200 117 320 00116 000	Career Ladder	12,500	500	1,000	1,000	-
141 E 71200 127 320 00116 000	Career Ladder Extended Contrac	-	3,400	-	-	-
141 E 71200 127 320 02000 000	Career Ladder Extended Contrac	-	5,400	-	-	-
141 E 71200 163 310 02000 000	Educational Assistants	8,853	-	-	-	-
141 E 71200 163 320 00116 000	Educational Assistants	173,986	247,499	262,000	257,418	290,000
141 E 71200 163 320 02000 000	Educational Assistants	125,350	93,632	95,000	93,548	100,000
141 E 71200 171 320 01000 000	Speech Pathologist	65,932	67,832	70,000	68,739	142,000
141 E 71200 201 320 00116 000	Social Security	27,384	31,192	37,944	37,944	40,920
141 E 71200 201 320 01000 000	Social Security	4,417	4,210	4,340	4,340	8,804
141 E 71200 201 320 02000 000	Social Security	19,276	17,723	20,088	20,088	21,390
141 E 71200 204 320 00116 000	State Retirement	42,723	42,099	41,621	41,621	67,782
141 E 71200 204 320 01000 000	State Retirement	7,453	7,211	7,500	7,500	14,583
141 E 71200 204 320 02000 000	State Retirement	29,908	26,828	34,500	34,500	35,432
141 E 71200 206 320 00116 000	Life Insurance	1,360	1,679	5,000	5,000	2,000
141 E 71200 206 320 01000 000	Life Insurance	246	201	720	720	500
141 E 71200 206 320 02000 000	Life Insurance	1,540	933	2,420	2,420	1,100
141 E 71200 207 320 00116 000	Medical Insurance	82,295	129,863	175,000	175,000	175,000
141 E 71200 207 320 02000 000	Medical Insurance	60,963	60,589	84,800	84,800	84,800
141 E 71200 212 320 00116 000	Employer Medicare	6,404	7,295	8,874	8,874	9,570
141 E 71200 212 320 01000 000	Employer Medicare	1,033	985	1,015	1,015	2,059
141 E 71200 212 320 02000 000	Employer Medicare	4,508	4,145	4,698	4,698	5,003
141 E 71200 217 320 00116 000	SRT Rate	-	1,893	2,500	2,500	2,500
141 E 71200 217 320 02000 000	SRT Rate	-	1,005	1,500	1,500	1,500
141 E 71200 311 320 00116 000	Contracts W OTR School Systems	-	-	-	-	-
141 E 71200 312 320 00116 000	Contracts W Private Agencies	2,160	14,299	52,500	52,500	70,000
141 E 71200 320 000 00116 000	Dues & Memberships	-	-	150	150	150
141 E 71200 320 000 02000 000	Dues & Memberships	-	-	150	150	150
141 E 71200 336 320 00116 000	Maint & Repair-Equipment	-	-	800	800	-
141 E 71200 336 320 02000 000	Dues & Memberships	850	-	800	800	-
141 E 71200 399 320 00116 000	Other Contracted Services	875	-	900	900	900
141 E 71200 429 320 00116 000	Instructional Supplies & Mater	1,508	5,025	7,500	7,500	7,500
141 E 71200 429 320 02000 000	Instructional Supplies & Mater	806	6,731	7,500	7,500	7,500

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 71200 499 320 00116 000	Other Supplies & Materials	$ 1,950	$ 866	$ 2,000	$ 2,000	$ 2,000
141 E 71200 499 320 02000 000	Other Supplies & Materials	1,124	345	2,000	2,000	2,000
141 E 71200 725 320 00116 000	Special Education Equipment	2,275	588	2,500	2,500	2,500
141 E 71200 725 320 02000 000	Special Education Equipment	2,477	-	2,500	2,500	2,500
141 E 71900 188 000 00000 000	Bonus Pay	-	129,550	-	254,400	-
141 E 71900 188 000 00116 000	Bonus Pay	21,200	21,900	30,000	27,900	35,000
141 E 71900 188 000 02000 000	Bonus Pay	16,475	14,100	20,000	22,100	25,000
141 E 71900 189 000 02000 000	Coaching Stipends	13,788	12,789	60,000	60,000	75,000
141 E 71900 201 000 00000 000	Social Security	-	7,083	-	15,773	-
141 E 71900 201 000 00116 000	Social Security	1,242	1,275	1,860	1,860	2,170
141 E 71900 201 000 02000 000	Social Security	1,731	1,506	4,960	4,960	6,200
141 E 71900 204 000 00000 000	State Retirement	-	11,211	-	23,138	-
141 E 71900 204 000 00116 000	State Retirement	2,133	1,981	3,189	3,189	3,595
141 E 71900 204 000 02000 000	State Retirement	2,924	2,468	8,504	8,504	10,270
141 E 71900 206 000 02000 000	Life Insurance	-	-	-	-	-
141 E 71900 212 000 00000 000	Employer Medicare	-	1,784	-	3,689	-
141 E 71900 212 000 00116 000	Employer Medicare	291	298	435	435	508
141 E 71900 212 000 02000 000	Employer Medicare	407	354	1,160	1,160	1,450
141 E 71900 217 000 00000 000	SRT Rate	-	364	364	2,364	-
141 E 71900 217 000 00116 000	SRT Rate	-	80	80	580	500
141 E 71900 217 000 02000 000	SRT Rate	-	158	143	643	600
141 E 72120 105 620 01000 000	Supervisor/Director	-	-	-	-	13,044
141 E 72120 131 620 00116 000	Medical Personnel	33,349	33,934	35,000	35,000	36,000
141 E 72120 131 620 02000 000	Medical Personnel	31,237	31,386	35,000	35,000	36,000
141 E 72120 189 620 00116 000	Other Salaries & Wages	31,473	31,765	29,000	29,000	29,000
141 E 72120 189 620 02000 000	Other Salaries and Wages	31,999	28,289	29,000	29,000	29,000
141 E 72120 201 620 00116 000	Social Security	3,499	3,481	3,968	3,968	4,030
141 E 72120 201 620 01000 000	Social Security	-	-	-	-	809
141 E 72120 201 620 02000 000	Social Security	3,922	3,703	3,968	3,968	4,030
141 E 72120 204 620 00116 000	State Retirement	4,296	2,911	3,000	3,000	6,000
141 E 72120 204 620 01000 000	State Retirement	-	-	-	-	1,340
141 E 72120 204 620 02000 000	State Retirement	3,162	2,984	3,200	3,200	6,000
141 E 72120 206 620 00116 000	Life Insurance	195	198	920	920	500
141 E 72120 206 620 01000 000	Life Insurance	-	-	-	-	200
141 E 72120 206 620 02000 000	Life Insurance	197	197	720	720	500
141 E 72120 207 620 00116 000	Medical Insurance	13,626	15,762	22,896	22,896	22,896
141 E 72120 212 620 00116 000	Employer Medicare	818	814	928	928	1,000

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72120 212 620 01000 000	Employer Medicare	$ -	$ -	$ -	$ -	$ 190
141 E 72120 212 620 02000 000	Employer Medicare	917	866	928	928	1,000
141 E 72120 399 620 01000 000	Other Contracted Services	-	509	6,000	6,000	6,000
141 E 72120 499 620 00116 000	Other Supplies & Materials	318	1,539	1,000	1,000	1,000
141 E 72120 499 620 02000 000	Other Supplies & Materials	40	1,089	1,000	1,000	1,000
141 E 72120 524 620 00116 000	In-Service/Staff Development	-	-	-	-	-
141 E 72120 524 620 02000 000	In-Service/Staff Development	-	-	-	-	-
141 E 72120 735 620 00116 000	Health Equipment	408	39	750	750	750
141 E 72120 735 620 02000 000	Health Equipment	889	-	750	750	750
141 E 72120 790 620 00116 000	Other Equipment	-	518	2,500	2,500	2,500
141 E 72120 790 620 02000 000	Other Equipment	-	517	2,500	2,500	2,500
141 E 72130 117 330 00116 000	Guidance Personnel	42,177	-	100,000	-	-
141 E 72130 117 330 02000 000	Guidance Personnel	70,079	-	140,000	-	-
141 E 72130 118 330 01000 000	Instructional Responsibility	129,175	129,276	135,000	131,776	76,000
141 E 72130 123 330 00116 000	Career Ladder	-	95,943	-	98,097	100,000
141 E 72130 123 330 02000 000	Career Ladder	-	136,147	-	137,379	142,000
141 E 72130 123 330 03000 000	Guidance Counselors	-	-	-	-	67,000
141 E 72130 130 310 01000 000	Social Worker	68,681	-	-	-	-
141 E 72130 201 310 01000 000	Social Security	-	-	-	-	-
141 E 72130 201 330 00116 000	Social Security	6,774	5,404	6,200	6,200	6,200
141 E 72130 201 330 01000 000	Social Security	7,386	7,712	8,370	8,370	4,750
141 E 72130 201 330 02000 000	Social Security	4,307	8,046	8,680	8,680	8,804
141 E 72130 201 330 03000 000	Social Security	-	-	-	-	4,154
141 E 72130 204 310 01000 000	State Retirement	-	-	-	-	-
141 E 72130 204 330 00116 000	State Retirement	10,916	6,745	9,000	9,000	10,270
141 E 72130 204 330 01000 000	State Retirement	13,530	13,742	9,000	9,000	7,805
141 E 72130 204 330 02000 000	State Retirement	7,339	14,469	9,000	9,000	14,583
141 E 72130 204 330 03000 000	State Retirement	-	-	-	-	6,881
141 E 72130 206 310 01000 000	Life Insurance	252	-	920	920	-
141 E 72130 206 330 00116 000	Life Insurance	77	287	920	920	500
141 E 72130 206 330 01000 000	Life Insurance	378	384	720	720	600
141 E 72130 206 330 02000 000	Life Insurance	206	404	720	720	600
141 E 72130 206 330 03000 000	Life Insurance	-	-	-	-	500
141 E 72130 207 310 01000 000	Medical Insurance	-	-	9,000	9,000	-
141 E 72130 207 330 00116 000	Medical Insurance	5,128	17,767	25,000	25,000	25,000
141 E 72130 207 330 01000 000	Medical Insurance	13,240	6,468	15,000	15,000	15,000
141 E 72130 207 330 02000 000	Medical Insurance	-	11,299	10,600	10,600	10,600

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72130 212 310 01000 000	Employer Medicare	$ 997	$ -	$ 1,450	$ 1,450	$ -
141 E 72130 212 330 00116 000	Employer Medicare	588	1,264	1,958	1,958	1,450
141 E 72130 212 330 01000 000	Employer Medicare	1,727	1,804	2,030	2,030	1,102
141 E 72130 212 330 02000 000	Employer Medicare	1,007	1,882	2,030	2,030	2,059
141 E 72130 212 330 03000 000	Employer Medicare	-	-	-	-	972
141 E 72130 217 330 00116 000	SRT Rate	-	1,890	2,000	2,000	2,100
141 E 72130 322 330 00116 000	Evaluation & Testing	16,497	10,968	10,000	10,000	5,000
141 E 72130 322 330 02000 000	Evaluation & Testing	2,665	4,093	5,000	5,000	5,000
141 E 72130 499 330 00116 000	Other Supplies & Materials	2,349	332	2,500	2,500	2,500
141 E 72130 499 330 02000 000	Other Supplies & Materials	625	191	2,500	2,500	2,500
141 E 72130 524 330 00116 000	In-Service/Staff Development	1,250	692	1,250	1,250	1,250
141 E 72130 524 330 02000 000	In-Service/Staff Development	1,250	692	1,250	1,250	1,250
141 E 72130 790 330 00116 000	Other Equipment	-	280	1,500	1,500	1,500
141 E 72130 790 330 02000 000	Other Equipment	-	-	1,500	1,500	1,500
141 E 72210 105 335 01000 000	Supervisor/Director	205,485	62,846	66,000	66,000	70,000
141 E 72210 117 335 00116 000	Carrer Ladder	1,000	1,000	1,000	1,000	1,000
141 E 72210 129 335 00116 000	Librarian(s)	65,051	66,352	68,000	68,000	68,000
141 E 72210 129 335 02000 000	Librarian(s)	51,136	53,203	56,000	56,000	58,000
141 E 72210 189 335 00116 000	Other Salaries & Wages	-	82,607	85,000	85,000	85,000
141 E 72210 189 335 02000 000	Other Salaries & Wages	-	66,918	70,000	70,000	76,000
141 E 72210 196 335 01000 000	In-Service Training	-	-	2,000	2,000	2,000
141 E 72210 201 335 00116 000	Social Security	3,973	9,024	9,548	9,548	9,548
141 E 72210 201 335 01000 000	Social Security	12,137	3,904	4,092	4,092	4,340
141 E 72210 201 335 02000 000	Social Security	3,047	6,723	7,812	7,812	8,308
141 E 72210 204 335 00116 000	State Retirement	6,918	15,941	16,370	16,370	15,816
141 E 72210 204 335 01000 000	State Retirement	21,517	6,680	7,016	7,016	7,189
141 E 72210 204 335 02000 000	State Retirement	4,603	10,853	13,000	13,000	13,762
141 E 72210 206 335 00116 000	Life Insurance	192	441	920	920	600
141 E 72210 206 335 01000 000	Life Insurance	605	185	1,420	1,420	300
141 E 72210 206 335 02000 000	Life Insurance	150	356	920	920	600
141 E 72210 207 335 00116 000	Medical Insurance	5,506	12,936	17,068	17,068	17,068
141 E 72210 207 335 01000 000	Medical Insurance	18,397	-	-	-	-
141 E 72210 207 335 02000 000	Medical Insurance	5,506	22,230	30,000	30,000	30,000
141 E 72210 212 335 00116 000	Employer Medicare	929	2,110	2,233	2,233	2,233
141 E 72210 212 335 01000 000	Employer Medicare	2,839	913	957	957	1,015
141 E 72210 212 335 02000 000	Employer Medicare	713	1,572	1,827	1,827	1,943
141 E 72210 217 335 02000 000	SRT Rate	-	1,048	1,000	1,000	1,000

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72210 355 335 00116 000	Travel	$ 789	$ 977	$ 1,000	$ 1,000	$ 1,000
141 E 72210 355 335 01000 000	Travel	141	-	1,000	1,000	1,000
141 E 72210 355 335 02000 000	Travel	305	193	1,000	1,000	1,000
141 E 72210 432 335 00116 000	Library Books/Media	4,000	3,977	4,000	4,000	4,000
141 E 72210 432 335 02000 000	Library Books/Media	3,784	3,863	4,000	4,000	4,000
141 E 72210 499 335 00116 000	Other Supplies & Materials	1,054	1,026	1,100	1,100	2,500
141 E 72210 499 335 02000 000	Other Supplies & Materials	99	427	1,100	1,100	2,500
141 E 72210 524 335 00116 000	In-Service/Staff Development	336	-	500	500	500
141 E 72210 524 335 02000 000	In-Service/Staff Development	-	-	500	500	500
141 E 72210 599 335 00116 000	Other Charges	-	255	500	500	500
141 E 72210 599 335 02000 000	Other Charges	-	500	500	500	500
141 E 72220 105 350 01000 000	Supervisor/Director	20,087	20,955	108,062	101,355	105,000
141 E 72220 117 350 01000 000	Career Ladder	-	-	-	-	-
141 E 72220 124 350 01000 000	Psychological Personnel	76,681	78,215	81,000	79,388	83,000
141 E 72220 161 350 01000 000	Secretary(s)	-	-	-	-	-
141 E 72220 162 350 00116 000	Clerical Personnel	13,860	32,491	33,000	33,000	33,000
141 E 72220 162 350 01000 000	Clerical Personnel	14,216	-	-	-	-
141 E 72220 162 350 02000 000	Clerical Personnel	30,290	31,237	33,000	33,000	33,000
141 E 72220 189 350 00116 000	Other Salaries & Wages	-	-	-	-	-
141 E 72220 189 350 01000 000	Other Salaries & Wages	5,985	73,693	-	-	-
141 E 72220 201 350 00116 000	Social Security	763	1,696	2,046	2,046	2,046
141 E 72220 201 350 01000 000	Social Security	7,147	10,683	11,722	11,722	11,656
141 E 72220 201 350 02000 000	Social Security	1,767	1,813	2,046	2,046	2,046
141 E 72220 204 350 00116 000	State Retirement	1,317	1,397	1,500	1,500	1,650
141 E 72220 204 350 01000 000	State Retirement	12,052	18,375	11,000	9,400	19,308
141 E 72220 204 350 02000 000	State Retirement	1,457	1,562	1,700	1,700	1,650
141 E 72220 206 350 00116 000	Life Insurance	34	95	720	720	300
141 E 72220 206 350 01000 000	Life Insurance	364	515	1,020	1,020	800
141 E 72220 206 350 02000 000	Life Insurance	60	92	720	720	300
141 E 72220 207 350 00116 000	Medical Insurance	9,769	11,299	15,000	15,000	15,000
141 E 72220 207 350 02000 000	Medical Insurance	5,506	6,468	9,000	9,000	9,000
141 E 72220 212 350 00116 000	Employer Medicare	178	397	479	479	479
141 E 72220 212 350 01000 000	Employer Medicare	1,672	2,498	2,740	2,740	2,726
141 E 72220 212 350 02000 000	Employer Medicare	413	424	479	479	479
141 E 72220 217 350 01000 000	SRT Rate	-	-	-	1,600	1,600
141 E 72220 399 350 01000 000	Other Contracted Services	32,943	20,996	28,000	28,000	30,000
141 E 72220 499 350 01000 000	Other Supplies & Materials	596	683	900	900	1,000

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72220 524 350 01000 000	In-Service/Staff Development	$ 1,685	$ 1,607	$ 4,000	$ 4,000	$ 4,000
141 E 72250 105 360 01000 000	Supervisor/Director	83,962	98,556	100,034	98,556	101,000
141 E 72250 117 360 01000 000	Carrer Ladder	500	1,500	1,000	1,000	1,000
141 E 72250 189 360 01000 000	Other Salaries & Wages	85,015	132,140	135,000	130,000	127,000
141 E 72250 201 360 01000 000	Social Security	12,433	13,950	14,635	14,635	14,198
141 E 72250 204 360 01000 000	State Retirement	14,971	17,243	17,500	17,500	20,000
141 E 72250 206 360 01000 000	Life Insurance	551	659	1,620	1,620	1,000
141 E 72250 206 510 01000 000	Life Insurance	-	-	420	420	-
141 E 72250 207 360 01000 000	Medical Insurance	16,519	19,404	26,000	26,000	26,000
141 E 72250 212 360 01000 000	Employer Medicare	2,908	3,262	3,422	3,422	3,321
141 E 72250 312 360 01000 000	Contracts With Private Agencies	-	-	35,000	35,527	47,000
141 E 72250 336 360 01000 000	Maint & Repair-Equipment	-	-	500	1,500	5,000
141 E 72250 350 360 01000 000	Internet Connectivity	4,971	5,504	74,000	84,000	90,000
141 E 72250 355 360 01000 000	Travel	297	51	500	500	500
141 E 72250 399 360 01000 000	Other Contracted Services	148,240	158,609	-	-	-
141 E 72250 471 360 01000 000	Software	-	-	30,000	30,000	35,000
141 E 72250 524 360 01000 000	In-Service/Staff Development	10,038	841	5,000	4,000	4,000
141 E 72250 599 360 01000 000	Other Charges	11,168	8,834	30,000	19,473	10,000
141 E 72250 701 360 01000 000	Equipment	2,369	7,780	10,000	15,373	10,000
141 E 72310 118 110 01000 000	Secretary to Board	2,596	1,500	1,500	1,500	1,500
141 E 72310 189 110 01000 000	Other Salaries & Wages	11,816	11,816	12,000	12,000	12,000
141 E 72310 201 110 01000 000	Social Security	879	816	837	837	837
141 E 72310 204 110 01000 000	State Retirement	179	64	1,435	1,435	500
141 E 72310 206 110 01000 000	Life Insurance	442	491	920	920	800
141 E 72310 207 110 01000 000	Medical Insurance	30,248	41,864	80,000	80,000	90,000
141 E 72310 212 110 01000 000	Employer Medicare	206	191	196	196	196
141 E 72310 215 000 00000 000	OPEB-GASB Trust	370,000	475,000	150,000	150,000	150,000
141 E 72310 320 110 01000 000	Dues & Memberships	585	4,046	5,000	5,000	2,500
141 E 72310 331 110 01000 000	Legal Services	56,844	63,216	80,000	80,000	80,000
141 E 72310 499 110 01000 000	Other Supplies & Materials	2,997	1,075	5,000	3,110	3,000
141 E 72310 506 110 01000 000	Liability Insurance	43,226	44,000	45,000	51,870	55,000
141 E 72310 508 110 01000 000	Premium on Corporate Surety B	557	623	1,100	1,100	1,000
141 E 72310 513 110 01000 000	Workmen's Compensation Insuran	29,263	25,940	30,000	23,130	25,000
141 E 72310 524 110 01000 000	In-Service/Staff Development	9,856	8,585	12,000	9,164	12,000
141 E 72310 599 110 01000 000	Other Charges	163,231	164,350	10,000	17,226	25,000
141 E 72320 101 210 01000 000	County Official/Administrative	152,833	157,060	159,181	159,181	162,365
141 E 72320 161 210 01000 000	Secretary(s)	10,302	-	-	-	-

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72320 188 210 01000 000	Bonus Pay	$ -	$ -	$ -	$ -	$ -
141 E 72320 201 210 01000 000	Social Security	9,087	8,036	9,869	9,869	10,067
141 E 72320 204 210 01000 000	State Retirement	17,345	18,514	27,061	27,061	30,000
141 E 72320 206 210 01000 000	Life Insurance	528	450	1,220	1,220	800
141 E 72320 207 210 01000 000	Medical Insurance	19,861	23,084	32,860	32,860	32,860
141 E 72320 208 210 01000 000	Dental Insurance	1,328	1,487	2,060	2,060	2,200
141 E 72320 212 210 01000 000	Employer Medicare	2,486	2,531	2,308	2,308	2,355
141 E 72320 299 210 01000 000	Other Fringe Benefits	11,488	21,785	16,000	16,000	18,000
141 E 72320 320 210 01000 000	Dues & Memberships	2,759	2,643	3,600	3,600	3,600
141 E 72320 348 210 01000 000	Postal Charges	-	58	1,500	1,500	500
141 E 72320 355 210 01000 000	Travel	1,540	-	1,500	1,500	1,500
141 E 72320 399 210 01000 000	Other Contracted Services	589	381	600	1,600	1,600
141 E 72320 435 210 01000 000	Office Supplies	593	1,224	2,500	1,493	2,500
141 E 72320 524 210 01000 000	In-Service/Staff Development	4,203	2,396	2,000	712	2,000
141 E 72320 599 210 01000 000	Other Charges	1,059	1,178	5,500	9,295	10,000
141 E 72320 701 210 01000 000	Administration Equipment	-	-	1,500	1,500	1,500
141 E 72410 104 215 00116 000	Principal(s)	108,564	110,735	113,000	110,735	113,000
141 E 72410 104 215 02000 000	Principal(s)	103,512	108,164	113,000	110,735	113,000
141 E 72410 117 215 00116 000	Career Ladder	1,000	1,000	1,000	1,000	1,000
141 E 72410 139 215 00116 000	Assistant Principal(s)	163,475	162,246	168,000	168,000	171,000
141 E 72410 139 215 02000 000	Assistant Principal(s)	164,019	169,004	180,000	180,000	179,000
141 E 72410 139 215 03000 000	Assistant Principal(s)	-	-	-	-	97,000
141 E 72410 161 215 00116 000	Secretary(s)	39,033	39,979	41,000	41,000	41,000
141 E 72410 161 215 02000 000	Secretary(s)	35,932	40,824	42,000	42,000	42,000
141 E 72410 162 215 00116 000	Clerical Personnel	27,687	28,246	29,000	29,000	29,000
141 E 72410 162 215 01000 000	Clerical Personnel	32,029	37,827	39,500	39,500	48,000
141 E 72410 162 215 02000 000	Clerical Personnel	26,661	27,462	29,000	29,000	29,000
141 E 72410 189 215 00116 000	Other Salaries & Wages	794	-	-	-	-
141 E 72410 201 215 00116 000	Social Security	20,268	20,260	21,824	21,824	22,010
141 E 72410 201 215 01000 000	Social Security	1,987	2,359	2,449	2,449	2,976
141 E 72410 201 215 02000 000	Social Security	19,295	20,171	22,568	22,568	22,506
141 E 72410 201 215 03000 000	Social Security	-	-	-	-	6,014
141 E 72410 204 215 00116 000	State Retirement	34,926	32,058	37,000	37,000	36,459
141 E 72410 204 215 01000 000	State Retirement	1,601	1,891	2,000	2,000	2,400
141 E 72410 204 215 02000 000	State Retirement	31,135	32,877	25,000	25,000	37,280
141 E 72410 204 215 03000 000	State Retirement	-	-	-	-	9,962
141 E 72410 206 215 00116 000	Life Insurance	1,006	1,015	1,820	1,820	1,500

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72410 206 215 01000 000	Life Insurance	$ 92	$ 108	$ 620	$ 620	$ 500
141 E 72410 206 215 02000 000	Life Insurance	974	1,019	1,720	1,720	1,600
141 E 72410 206 215 03000 000	Life Insurance	-	-	-	-	1,000
141 E 72410 207 215 00116 000	Medical Insurance	34,991	35,534	47,000	47,000	47,000
141 E 72410 207 215 02000 000	Medical Insurance	31,659	36,346	42,000	42,000	42,000
141 E 72410 207 215 03000 000	Medical Insurance	-	-	-	-	16,000
141 E 72410 212 215 00116 000	Employer Medicare	4,740	4,738	5,104	5,104	5,148
141 E 72410 212 215 01000 000	Employer Medicare	465	552	573	573	696
141 E 72410 212 215 02000 000	Employer Medicare	4,512	4,717	5,278	5,278	5,264
141 E 72410 212 215 03000 000	Employer Medicare	-	-	-	-	1,407
141 E 72410 320 215 00116 000	Dues & Memberships	464	450	750	750	750
141 E 72410 320 215 02000 000	Dues & Memberships	-	639	750	750	750
141 E 72410 499 000 00116 000	Other Supplies & Materials	6,190	6,167	6,250	6,730	10,000
141 E 72410 499 000 02000 000	Other Supplies & Materials	6,316	5,517	6,111	6,361	10,000
141 E 72410 524 215 00116 000	In-Service/Staff Development	1,025	43	500	20	250
141 E 72410 524 215 02000 000	In-Service/Staff Development	2,397	466	500	250	250
141 E 72410 701 000 02000 000	Administration Equipment	719	200	-	-	2,000
141 E 72410 701 215 00116 000	Administration Equipment	-	630	-	-	2,000
141 E 72510 105 410 01000 000	Supervisor/Director	60,895	71,492	74,000	74,000	92,250
141 E 72510 119 410 01000 000	Accountants/Bookkeepers	6,984	31,513	55,000	55,000	54,000
141 E 72510 201 410 01000 000	Social Security	3,444	5,550	7,998	7,998	9,500
141 E 72510 204 410 01000 000	State Retirement	3,045	5,150	6,500	6,500	7,313
141 E 72510 206 360 01000 000	Life Insurance	-	-	420	420	-
141 E 72510 206 410 01000 000	Life Insurance	180	323	870	870	600
141 E 72510 207 410 01000 000	Medical Insurance	12,577	26,552	36,000	31,311	31,311
141 E 72510 212 410 01000 000	Employer Medicare	806	1,298	1,871	1,871	2,500
141 E 72510 312 410 01000 000	Contract With Private Agencies	-	-	38,000	43,449	50,000
141 E 72510 399 410 01000 000	Other Contracted Services	35,682	38,492	-	760	650
141 E 72510 435 410 01000 000	Office Supplies	1,051	1,480	4,000	4,000	4,000
141 E 72510 499 410 01000 000	Other Supplies & Materials	149	104	1,000	1,000	1,000
141 E 72510 524 410 01000 000	In-Service/Staff Development	2,502	3,040	4,000	2,480	4,000
141 E 72510 701 410 01000 000	Administration Equipment	114	288	1,000	1,000	1,000
141 E 72520 105 510 01000 000	Supervisor/Director	59,692	82,824	86,000	86,000	97,000
141 E 72520 189 510 01000 000	Other Salaries & Wages	-	-	37,000	37,000	37,000
141 E 72520 201 510 01000 000	Social Security	3,361	4,643	7,626	7,626	8,500
141 E 72520 204 510 01000 000	State Retirement	5,671	3,561	8,000	8,000	8,000
141 E 72510 206 410 01000 001	Life Insurance	-	-	-	-	-
141 E 72520 206 510 01000 000	Life Insurance	192	243	720	720	720

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72520 207 510 01000 000	Medical Insurance	$ 10,901	$ 15,762	$ 21,000	$ 21,000	$ 21,000
141 E 72520 210 510 01000 000	Unemployment Compensation	-	-	1,000	1,000	5,000
141 E 72520 212 510 01000 000	Employer Medicare	786	1,086	1,784	1,784	2,000
141 E 72520 312 510 01000 000	Contracts With Private Agencies	-	-	8,000	8,000	12,500
141 E 72520 399 510 01000 000	Other Contracted Services	29,330	6,130	-	-	-
141 E 72520 435 510 01000 000	Office Supplies	991	760	2,000	2,000	2,000
141 E 72520 524 510 01000 000	In-Service/Staff Development	1,340	2,705	4,000	4,000	2,500
141 E 72520 599 510 01000 000	Other Charges	-	180	200	200	200
141 E 72520 701 510 01000 000	Administration Equipment	700	-	2,500	2,500	5,500
141 E 72610 105 625 00116 000	Supervisor/Director	49,480	53,887	60,000	60,000	60,000
141 E 72610 105 625 02000 000	Supervisor/Director	60,956	63,427	60,000	60,000	60,000
141 E 72610 160 625 00116 000	Guards	-	-	41,000	41,000	41,000
141 E 72610 189 625 00116 000	Other Salaries & Wages	120,294	126,891	160,000	160,000	160,000
141 E 72610 189 625 01000 000	Other Salaries & Wages	-	-	-	-	-
141 E 72610 189 625 02000 000	Other Salaries & Wages	101,206	118,115	160,000	160,000	160,000
141 E 72610 201 625 00116 000	Social Security	10,076	10,943	16,182	16,182	16,182
141 E 72610 201 625 01000 000	Social Security	-	-	-	-	-
141 E 72610 201 625 02000 000	Social Security	7,310	10,853	13,640	13,640	13,640
141 E 72610 204 625 00116 000	State Retirement	8,572	5,489	15,050	15,050	15,000
141 E 72610 204 625 02000 000	State Retirement	4,999	5,951	13,000	13,000	13,000
141 E 72610 206 625 00116 000	Life Insurance	300	309	1,490	1,490	1,000
141 E 72610 206 625 01000 000	Life Insurance	-	-	420	420	-
141 E 72610 206 625 02000 000	Life Insurance	223	323	920	920	800
141 E 72610 207 625 00116 000	Medical Insurance	11,012	12,936	28,000	28,000	28,000
141 E 72610 207 625 02000 000	Medical Insurance	15,275	11,299	16,000	16,000	16,000
141 E 72610 212 625 00116 000	Employer Medicare	2,356	2,559	3,785	3,785	3,785
141 E 72610 212 625 01000 000	Employer Medicare	-	-	-	-	-
141 E 72610 212 625 02000 000	Employer Medicare	1,710	2,538	3,190	3,190	3,190
141 E 72610 312 625 00116 000	Contracts With Private Agencies	-	-	20,000	24,187	30,000
141 E 72610 312 625 02000 000	Contracts With Private Agencies	-	-	20,000	25,000	30,000
141 E 72610 399 625 00116 000	Other Contracted Services	23,015	22,870	-	-	-
141 E 72610 399 625 02000 000	Other Contracted Services	30,379	24,112	-	-	-
141 E 72610 410 625 00116 000	Custodial Supplies	6,960	10,113	10,000	16,426	15,000
141 E 72610 410 625 02000 000	Custodial Supplies	6,107	6,290	10,000	15,578	15,000
141 E 72610 415 625 00116 000	Electricity	119,954	113,029	115,000	114,252	120,000
141 E 72610 415 625 02000 000	Electricity	100,029	119,471	130,000	130,000	150,000
141 E 72610 499 625 00116 000	Other Supplies & Materials	3,000	4,615	5,750	5,610	6,000

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72610 499 625 02000 000	Other Supplies & Materials	$ 1,724	$ 3,418	$ 5,000	$ 5,000	$ 6,000
141 E 72610 502 625 01000 000	Building and Content Insurance	-	(50)	-	-	-
141 E 72610 524 625 01000 000	In-Service/Staff Development	-	250	750	750	-
141 E 72610 599 625 01000 000	Other Charges	613	-	-	-	-
141 E 72610 720 625 01000 000	Plant Operation Equipment	-	2,128	-	11,838	10,000
141 E 72620 335 630 00116 000	Maint & Repair-Building	7,031	10,928	10,000	19,739	25,000
141 E 72620 335 630 02000 000	Maint & Repair-Building	3,546	6,293	10,000	13,592	25,000
141 E 72620 336 630 00116 000	Maint & Repair-Building	969	1,462	1,500	1,500	2,000
141 E 72620 336 630 02000 000	Maint & Repair-Building	127	1,500	1,500	1,500	2,000
141 E 72620 399 630 00116 000	Other Contracted Services	5,921	18,124	15,000	16,153	25,000
141 E 72620 399 630 02000 000	Other Contracted Services	8,284	22,504	15,000	14,127	175,000
141 E 72620 499 630 00116 000	Other Supplies & Materials	5,785	6,000	6,000	5,720	6,000
141 E 72620 499 630 02000 000	Other Supplies & Materials	2,543	2,536	6,000	2,669	6,000
141 E 72620 717 630 01000 000	Maintenance Equipment	506	2,004	2,500	2,500	2,500
141 E 72620 717 630 02000 000	Maintenance Equipment	-	-	2,500	2,500	2,500
141 E 72710 312 635 01000 000	Contracts w Private Agencies	-	-	738,920	600,000	750,000
141 E 72710 399 635 01000 000	Other Contracted Services	691,482	617,201	-	-	-
141 E 72830 189 640 01000 000	Other Salaries & Wages	31,259	33,716	-	-	-
141 E 72830 201 640 01000 000	Social Security	1,465	1,965	-	-	-
141 E 72830 204 640 01000 000	State Retirement	1,414	1,686	-	-	-
141 E 72830 206 640 01000 000	Life Insurance	74	97	-	-	-
141 E 72830 207 640 01000 000	Medical Insurance	-	6,164	-	-	-
141 E 72830 212 640 01000 000	Employer Medicare	343	459	-	-	-
141 E 72830 499 640 01000 000	Other Supplies & Materials	-	75	-	-	-
141 E 72830 524 640 01000 000	In-Service/Staff Development	996	180	-	-	-
Total education expenditures		13,790,563	15,587,652	17,548,351	17,564,331	18,404,081
Debt Service - Principal						
141 E 81300 610 000 00000 001	Principal on 2015 Apple Lease	29,509	-	-	-	-
141 E 81300 610 000 00000 002	Principal on 2018 Apple Lease	35,441	33,670	34,701	34,701	-
141 E 81300 610 000 00000 003	Principal on 2017 Lenovo Lease	61,993	73,183	70,462	70,462	-
Total debt service - principal		126,943	106,853	105,163	105,163	-

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Debt Service - Interest and Fiscal Charges						
141 E 81300 611 000 00000 001	Interest on 2015 Apple Lease	$ 1,312	$ -	$ -	$ -	$ -
141 E 81300 611 000 00000 002	Interest on 2018 Apple Lease	-	1,771	864	864	-
141 E 81300 611 000 00000 003	Interest on 2017 Lenovo Lease	11,190	-	3,727	3,727	-
Total debt service - interest and fiscal charges		12,502	1,771	4,591	4,591	-
Capital Outlays						
141 E 76100 308 810 01000 000	Consultants	-	-	-	-	44,000
141 E 76100 715 000 00000 000	LAND	-	-	-	-	-
141 E 76100 790 810 01000 000	Other Equipment	10,627	-	75,000	75,000	100,000
141 E 76100 799 810 01000 000	Other Capital Outlay	132,221	-	-	40,000	-
Total capital outlays		142,848	-	75,000	115,000	144,000
Total expenditures		14,072,856	15,696,276	17,733,105	17,789,085	18,548,081
Excess (deficiency) of revenues over (under) expenditures		1,644,574	1,038,088	(553,105)	(192,085)	38,520
OTHER FINANCING SOURCES (USES)						
Issuance of Debt						
141 R 49001 000 000 00000 000	Other Financing Source	103,482	-	-	-	-
Transfers In						
141 R 49800 000 000 00000 000	Operating Transfers	530,150	583,663	559,355	783,255	682,215
Transfers Out						
141 E 99100 590 000 00000 000	Transfers to Other Funds	(440,000)	(730,923)	(706,250)	(2,706,250)	(1,707,100)
Total other financing sources (uses)		193,632	(147,260)	(146,895)	(1,922,995)	(1,024,885)
Net change in fund balance		1,838,206	890,828	(700,000)	(2,115,080)	(986,365)
Fund balance, beginning		4,328,041	6,166,247	7,057,075	7,057,075	4,941,995
Fund balance, ending		$ 6,166,247	$ 7,057,075	$ 6,357,075	$ 4,941,995	$ 3,955,630

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES						
Federal, State, and Local Grants						
177 R 44991 000 000 00000 680	Shelby County Capital Funds	$ 579,581	$ 1,261,019	$ 500,000	$ 393,608	$ 400,000
Total federal, state, and local grants		579,581	1,261,019	500,000	393,608	400,000
Interest Income						
177 R 44110 000 000 00000 650	Investment Income	33,772	3,394	-	-	-
177 R 44110 000 000 00000 660	Investment Income	47,588	3,704	-	-	-
177 R 44110 000 000 00000 670	Investment Income	-	252,025	100,000	100,000	50,000
Total interest income		81,360	259,123	100,000	100,000	50,000
Total revenues		660,941	1,520,142	600,000	493,608	450,000
EXPENDITURES						
Capital Outlays						
177 E 91300 304 000 00000 650	Architects	-	-	-	-	-
177 E 91300 304 000 00000 651	Architects	99,386	-	-	-	-
177 E 91300 304 000 00000 660	Architects	49,886	607,651	-	-	-
177 E 91300 304 000 00000 670	Architects	-	440,574	133,344	133,344	465,000
177 E 91300 304 000 00000 680	Architects	-	237,005	-	-	-
177 E 91300 308 000 00000 650	Consultants	-	-	-	-	-
177 E 91300 308 000 00000 651	Consultants	11,100	-	-	-	-
177 E 91300 308 000 00000 660	Consultants	33,300	-	-	-	-
177 E 91300 308 000 00000 670	Consultants	-	57,932	-	-	-
177 E 91300 308 000 00000 680	Consultants	-	34,781	-	44,400	-
177 E 91300 399 000 00000 680	Other Contracted Services	-	-	-	2,500	5,000
177 E 91300 706 000 00000 000	Building Construction	-	-	-	-	2,000,000
177 E 91300 706 000 00000 650	Building Construction	-	-	-	-	-
177 E 91300 706 000 00000 651	Building Construction	3,390,543	-	140,811	-	-
177 E 91300 706 000 00000 660	Building Construction	2,205,282	4,500	195,500	-	-
177 E 91300 706 000 00000 670	Building Construction	-	-	31,997,660	11,508,793	20,488,867
177 E 91300 706 000 00000 680	Building Construction	376,879	827,301	500,000	338,916	300,000
177 E 91300 711 000 00000 650	Furniture & Fixtures	4,000	-	-	-	-
177 E 91300 711 000 00000 651	Furniture Fixtures & Equipment	207,416	-	200,000	70,244	-
177 E 91300 711 000 00000 660	Furniture & Fixtures	12,687	7,125	112,151	-	-
177 E 91300 711 000 00000 670	Furniture & Fixtures	-	-	4,500,000	-	5,400,000
177 E 91300 711 000 00000 680	Furniture & Fixtures	-	104,952	-	7,792	95,000
177 E 91300 715 000 00000 000	Land	-	-	-	-	1,000,000
177 E 91300 724 000 00000 650	Site Development	-	-	-	-	-
177 E 91300 724 000 00000 670	Site Development	-	-	142,500	142,500	-
177 E 91300 791 000 00000 650	Construction Cost Contingency	-	-	-	-	-

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Capital Outlays (Continued)						
177 E 91300 791 000 00000 660	Construction Cost Contingency	$ 113,703	$ -	$ -	$ -	$ -
177 E 91300 791 000 00000 670	Construction Cost Contingency	-	-	1,696,133	-	1,696,133
Total capital outlays		6,504,182	2,321,821	39,618,099	12,248,489	31,450,000
Total expenditures		6,504,182	2,321,821	39,618,099	12,248,489	31,450,000
Excess (deficiency) of revenues over (under) expenditures		(5,843,241)	(801,679)	(39,018,099)	(11,754,881)	(31,000,000)
OTHER FINANCING SOURCES (USES)						
Transfers In						
177 R 49800 000 000 00000 000	Operating Transfers	-	-	-	2,000,000	1,000,000
177 R 49800 000 000 00000 660	City of Lakeland Transfer In	440,000	-	-	-	-
177 R 49800 000 000 00000 670	USDA High School Transfer In From City	-	43,200,000	-	67,050	-
Total other financing sources (uses)		440,000	43,200,000	-	2,067,050	1,000,000
Net change in fund balance		(5,403,241)	42,398,321	(39,018,099)	(9,687,831)	(30,000,000)
Fund balance, beginning		6,399,351	996,110	43,394,431	43,394,431	33,706,600
Fund balance, ending		$ 996,110	$ 43,394,431	$ 4,376,332	$ 33,706,600	$ 3,706,600

Debt Service Fund

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

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

State Street Aid Fund

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES						
Intergovernmental						
121 R 33551 000 000 00000 000	TN Gas/Fuel Tax	$ 235,363	$ 226,218	$ 237,500	$ 213,750	$ 217,221
121 R 33553 000 000 00000 000	State Gasoline Inspection Fee	37,547	35,767	37,700	33,930	33,638
121 R 33554 000 000 00000 000	State Emergency Street Fund	69,572	66,274	69,500	62,550	62,329
121 R 33555 000 000 00000 000	TN Gas Improve Tax	94,045	113,486	120,000	108,000	123,132
121 R 33593 000 000 00000 000	Excise Tax	2,136	4,556	-	-	-
121 R 34311 000 000 00000 000	Street Repair Revenue	-	-	-	-	-
Total intergovernmental		438,663	446,301	464,700	418,230	436,320
Federal, State, and Local Grants						
121 R 33191 000 000 00000 000	TEMA/WIND STORM 2017	9,235	-	-	-	-
121 R 33812 000 000 00000 000	CARES Act Grant	-	-	-	-	-
121 R 33815 000 000 00000 000	State of TN Appropriation Grant	-	-	-	-	153,314
Total federal, state, and local grants		9,235	-	-	-	153,314
Interest Income						
121 R 36100 000 000 00000 000	Interest Earned - Checking	-	-	-	-	-
Total interest income		-	-	-	-	-
Total revenues		447,898	446,301	464,700	418,230	589,634
EXPENDITURES						
Public Works Expenditures						
121 E 43100 121 000 00000 000	STR - Regular Employee Wages	128,414	135,559	142,799	142,799	134,079
121 E 43100 123 000 00000 000	STR - Overtime Wages	408	451	1,461	1,461	1,355
121 E 43100 132 000 00000 000	STR - Bonus Pay	-	-	-	-	-
121 E 43100 141 000 00000 000	STR - FICA (Employer's Share)	9,354	10,074	11,144	11,144	10,462
121 E 43100 142 000 00000 000	STR - Insurance	38,499	40,294	39,902	39,902	61,496
121 E 43100 143 000 00000 000	STR - Retirement	4,377	6,210	6,648	6,648	6,586
121 E 43100 144 000 00000 000	STR - HSA Retirement	470	608	-	-	-
121 E 43100 146 000 00000 000	STR - Work Comp	10,574	7,110	12,054	12,054	11,317
121 E 43100 148 000 00000 000	STR - Education/Training	-	620	1,200	1,200	3,000
121 E 43100 149 000 00000 000	STR - Uniforms	1,516	1,541	1,700	1,700	2,600
121 E 43100 230 000 00000 000	STR - Publicity/Dues/Membershi	783	380	1,200	1,200	1,200
121 E 43100 245 000 00000 000	STR - Telephone	408	306	1,440	1,040	1,440
121 E 43100 245 000 00000 019	STR - TELEPHONE-COVID-19	-	260	-	1,048	-
121 E 43100 259 000 00000 000	STR - Other Professional Servi	576	5,922	6,000	6,000	6,000

State Street Aid Fund (continued)

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Public Works Expenditures (Continued)						
121 E 43100 261 000 00000 000	STR - Repair & Maintenance Mot	$ 5,317	$ 7,206	$ 9,000	$ 11,350	$ 9,000
121 E 43100 264 000 00000 000	STR - Traffic Control Lights	1,644	2,500	5,000	5,000	5,000
121 E 43100 268 000 00000 000	STR - Repair & Maintenance Roa	1,177,803	565,528	800,000	1,800,000	2,150,000
121 E 43100 280 000 00000 000	STR - Travel	-	441	500	500	500
121 E 43100 287 000 00000 000	STR - Meals & Entertainment	-	-	1,000	1,000	1,000
121 E 43100 299 000 00000 000	STR - Contingency	-	239	500	725	500
121 E 43100 320 000 00000 000	STR - Operating Supplies	894	940	5,000	5,000	1,000
121 E 43100 331 000 00000 000	STR - Gas, Oil, Diesel	19,611	15,524	18,000	18,000	18,000
121 E 43100 333 000 00000 000	STR - Other Equip Parts & Repa	1,981	2,035	9,000	9,000	9,000
121 E 43100 341 000 00000 000	STR - Tools	4,500	2,438	5,500	5,500	10,000
121 E 43100 342 000 00000 000	STR - Sign Parts & Supplies	1,110	5,601	15,000	15,000	15,000
121 E 43100 344 000 00000 000	STR - Safety Supplies	213	270	300	300	300
121 E 43100 410 000 00000 000	STR - Concrete / Clay	1,790	1,855	3,000	3,000	3,000
121 E 43100 452 000 00000 000	STR - Gravel & Sand	11,701	13,677	15,000	15,000	50,000
121 E 43100 471 000 00000 000	STR - Asphalt & Asphalt Filler	22,449	30,825	40,000	40,000	40,000
121 E 43100 533 000 00000 000	STR - Machinery & Equip Rental	675	1,714	5,000	13,400	5,000
Total public works expenditues		1,445,067	860,128	1,157,348	2,168,971	2,556,835
Capital Outlays						
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	25,997	6,095	18,000	14,400	70,000
121 E 43100 941 000 00000 000	STR - HEAVY EQUIPMENT	-	-	119,825	119,825	250,000
121 E 43160 241 000 00000 000	STR - Street Lighting-Electri	19,844	19,584	20,000	20,000	20,000
121 E 52115 920 000 00000 000	STR - Building Improvements	-	65,137	150,000	208,393	300,000
Total capital outlays		45,841	90,816	307,825	362,618	640,000
Total expenditures		1,490,908	950,944	1,465,173	2,531,589	3,196,835
Excess (deficiency) of revenues over (under) expenditures		(1,043,010)	(504,643)	(1,000,473)	(2,113,359)	(2,607,201)

State Street Aid Fund (continued)

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2018-2019	FY2019-2020	FY2020-2021	FY2020-2021	FY2021-2022
OTHER FINANCING SOURCES (USES)						
Transfers In						
121 R 37950 000 000 00000 000	Transfer In from General Fund	$ 670,804	$ 498,971	$ 986,604	$ 2,099,490	$ 2,326,748
Total other financing sources (uses)		670,804	498,971	986,604	2,099,490	2,326,748
Net change in fund balance		(372,206)	(5,672)	(13,869)	(13,869)	(280,453)
Fund balance, beginning		672,200	299,994	294,322	294,322	280,453
Fund balance, ending		$ 299,994	$ 294,322	$ 280,453	$ 280,453	$ -

Stormwater Fund

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

Stormwater Fund (Continued)

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

Solid Waste Fund

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

Solid Waste Fund (Continued)

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

LSS Federal Projects Fund

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES						
Federal, State, and Local Grants						
142 R 47141 000 000 00000 100	Title I - A	$ 434,791	$ 406,214	$ 492,987	$ 485,214	$ 260,000
142 R 47143 000 000 00000 900	IDEA	324,748	320,093	353,757	357,897	317,511
142 R 47145 000 000 00000 910	IDEA Preschool	10,613	3,776	7,087	11,986	8,675
142 R 47146 000 000 00000 911	IDEA Technology Partnership	-	-	-	5,510	-
142 R 47147 000 000 00000 410	Safe and Drug-Free Schools - S	17,081	11,072	25,258	28,544	15,684
142 R 47189 000 000 00000 200	Title II	33,700	41,122	57,567	48,163	31,942
142 R 47301 000 000 00000 931	CARES ACT - ESSER	-	84,464	-	288,720	10,000
142 R 47303 000 000 00000 932	LEA Reopening Grant	-	-	-	40,000	-
142 R 47304 000 000 00000 934	Remote Technology Grant	-	-	-	54,628	-
142 R 47305 000 000 00000 933	Connectivity Grant	-	-	-	7,500	-
142 R 47307 000 000 00000 935	CARES ACT - ESSER 2.0	-	-	-	-	760,736
142 R 47308 000 000 00000 936	CARES ACT - ESSER 3.0	-	-	-	-	2,854,317
142 R 47590 000 000 00000 931	CARES Act Grand Funds	-	-	-	-	-
142 R 47591 000 000 00000 890	IDEA Discretionary Supplement	3,407	3,491	3,491	3,491	-
142 R 47592 000 000 00000 330	Title III	12,125	11,664	13,439	13,465	10,690
142 R 47593 000 000 00000 895	SPDG	20,000	-	-	70,000	40,000
142 R 47594 000 000 00000 899	IDEA Discretionary PreSchool	-	19,997	-	-	-
142 R 47990 000 000 00000 701	Impact Aid	21,077	37,266	32,000	32,000	32,000
142 R 47141 000 000 00000 011	Consolidated Admin - Title I	-	-	-	-	65,000
142 R 47147 000 000 00000 011	Consolidated Admin - Title IV	-	-	-	-	11,674
142 R 47189 000 000 00000 011	Consolidated Admin - Title II	-	-	-	-	16,275
142 R 47592 000 000 00000 011	Consolidated Admin - Title III	-	-	-	-	3,632
Total federal, state, and local grants		877,542	939,159	985,586	1,447,118	4,438,136
Total revenues		877,542	939,159	985,586	1,447,118	4,438,136
EXPENDITURES						
Education Expenditures						
142 E 71100 000 429 00116 410	Regular Instruction Program	-	-	-	-	-
142 E 71100 116 000 00116 100	Teachers	42,846	46,078	48,880	63,865	49,851
142 E 71100 116 000 02000 100	Teachers	56,597	59,884	59,890	60,482	62,303
142 E 71100 163 000 00000 931	Educational Assistants	-	-	-	88,200	-
142 E 71100 189 000 00116 100	Other Salaries & Wages	-	-	-	2,200	2,200
142 E 71100 189 000 02000 100	Other Salaries & Wages	-	-	-	2,200	2,200
142 E 71100 201 000 00000 931	Social Security	-	-	-	5,469	-
142 E 71100 201 000 00116 100	Social Security	2,803	2,813	3,030	4,097	3,227

LSS Federal Projects Fund (continued)

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
142 E 71100 201 000 02000 100	Social Security	$ 1,960	$ 3,206	$ 3,720	$ 3,887	$ 1,290
142 E 71100 204 000 00000 931	State Retirement	-	-	-	4,410	-
142 E 71100 204 000 00116 100	State Retirement	3,265	3,239	3,440	4,398	5,361
142 E 71100 204 000 02000 100	State Retirement	6,004	6,366	6,370	6,446	6,644
142 E 71100 206 000 00000 931	Life Insurance	-	-	-	3,240	-
142 E 71100 206 000 00116 100	Life Insurance	137	96	180	174	174
142 E 71100 206 000 02000 100	Life Insurance	110	177	240	241	241
142 E 71100 207 000 00000 931	Medical Insurance	-	-	-	9,417	-
142 E 71100 207 000 00116 100	Medical Insurance	5,506	2,156	6,470	-	-
142 E 71100 207 000 02000 100	Medical Insurance	8,601	15,762	15,770	16,708	16,708
142 E 71100 212 000 00000 931	Employer Medicare	-	-	-	1,279	-
142 E 71100 212 000 00116 100	Employer Medicare	656	658	710	959	755
142 E 71100 212 000 02000 100	Employer Medicare	458	750	870	909	935
142 E 71100 429 000 00116 100	Instructional Supplies & Mater	24,840	17,638	40,000	62,156	15,344
142 E 71100 429 000 00116 330	Instructional Supplies & Mater	2,361	3,012	3,121	4,260	4,381
142 E 71100 429 000 00116 410	Instructional Supplies & Mater	1,926	4,998	6,598	630	-
142 E 71100 429 000 02000 100	Instructional Supplies & Mater	45,604	39,610	40,000	62,861	12,554
142 E 71100 429 000 02000 330	Instructional Supplies & Mater	4,837	3,342	3,122	4,260	2,879
142 E 71100 429 000 02000 410	Instructional Supplies & Mater	-	-	-	630	4,000
142 E 71100 524 000 02000 330	In-Service/Staff Development	-	-	-	-	-
142 E 71100 722 000 00000 931	Reg Inst Equipment/CARES Act	-	84,464	-	34,674	10,000
142 E 71100 722 000 00116 100	Reg Inst Equipment	127,821	84,709	101,781	71,500	10,000
142 E 71100 722 000 01000 410	Reg Inst Equipment	-	-	-	2,605	-
142 E 71100 722 000 02000 100	Reg Inst Equipment	32,569	29,394	30,000	29,361	8,000
142 E 71200 116 000 00116 900	Teachers	-	44,952	44,960	44,952	46,967
142 E 71200 171 000 00116 900	Speech Pathologist	51,584	53,617	53,620	54,633	56,608
142 E 71200 189 000 00000 895	Other Salaries & Wages	-	-	-	3,200	5,075
142 E 71200 201 000 00000 895	Social Security	-	-	-	198	315
142 E 71200 201 000 00116 900	Social Security	3,086	5,974	6,120	6,175	6,422
142 E 71200 204 000 00000 895	State Retirement	-	-	-	330	523
142 E 71200 204 000 00116 900	State Retirement	3,577	6,930	6,930	6,991	10,668
142 E 71200 204 000 02000 900	State Retirement	-	-	-	-	-
142 E 71200 206 000 00116 900	Life Insurance	153	294	500	418	418
142 E 71200 207 000 00116 900	Medical Insurance	5,506	6,468	6,470	23,564	23,564
142 E 71200 212 000 00000 895	Employer Medicare	-	-	-	47	74
142 E 71200 212 000 00116 900	Employer Medicare	722	1,397	1,440	1,444	1,502

LSS Federal Projects Fund (continued)

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
142 E 71200 217 000 00116 900	SRT Rate	$ -	$ -	$ -	$ -	$ -
142 E 71200 429 000 00000 895	Instructional Supplies & Mater	-	-	-	60,350	28,014
142 E 71200 429 000 00000 911	Instructional Supplies & Mater	-	-	-	3,000	-
142 E 71200 429 000 00000 931	Instructional Supplies & Mater	-	-	-	14,232	-
142 E 71200 429 000 00000 932	Instructional Supplies & Mater	-	-	-	2,895	-
142 E 71200 429 000 00116 899	Instructional Supplies & Mater	15,152	8,000	-	-	-
142 E 71200 429 000 00116 900	Instructional Supplies & Mater	10,907	1,039	6,300	7,155	2,871
142 E 71200 429 000 00116 910	Instructional Supplies & Mater	3,504	255	3,000	4,486	3,338
142 E 71200 429 000 02000 900	Instructional Supplies & Mater	8,795	2,574	4,200	3,602	1,914
142 E 71200 499 000 00116 900	Other Supplies & Materials	1,200	159	500	750	500
142 E 71200 499 000 02000 900	Other Supplies & Materials	800	109	500	750	500
142 E 71200 725 000 00000 895	Special Education Equipment	-	-	-	5,875	6,000
142 E 71200 725 000 00000 911	Equipment	-	-	-	2,510	-
142 E 71200 725 000 00116 899	Special Education Equipment	4,848	11,997	-	-	-
142 E 71200 725 000 00116 900	Special Education Equipment	19,674	3,618	5,130	6,300	3,300
142 E 71200 725 000 00116 910	Special Education Equipment	3,654	1,456	1,500	7,100	3,338
142 E 71200 725 000 02000 900	Special Education Equipment	9,580	-	2,600	4,200	2,200
142 E 71900 189 000 00000 701	Other Salaries & Wages	500	-	-	-	-
142 E 71900 201 000 00000 701	Social Security	31	-	-	-	-
142 E 71900 204 000 00000 701	State Retirement	52	-	-	-	-
142 E 71900 212 000 00000 701	Employer Medicare	7	-	-	-	-
142 E 72120 399 000 00116 410	Other Contracted Services	-	-	-	-	-
142 E 72120 399 000 01000 410	Other Contracted Services	1,500	-	2,500	3,000	1,500
142 E 72120 399 000 02000 410	Other Contracted Services	-	-	-	-	-
142 E 72120 499 000 00000 931	Other Supplies & Materials	-	-	-	13,605	-
142 E 72120 499 000 01000 410	Other Supplies & Materials	5,768	1,360	4,000	2,500	4,434
142 E 72130 169 000 01000 100	Bilingual Facilitator	5,493	18,262	18,300	-	-
142 E 72130 189 000 00116 330	Other Salaries & Wages	-	250	500	500	500
142 E 72130 189 000 01000 100	Other Salaries & Wages	-	-	-	36,232	40,014
142 E 72130 189 000 02000 330	Other Salaries & Wages	1,350	500	500	500	500
142 E 72130 201 000 00116 330	Social Security	78	16	35	35	31
142 E 72130 201 000 01000 100	Social Security	559	1,132	1,140	2,247	2,481
142 E 72130 201 000 02000 330	Social Security	-	31	35	35	31
142 E 72130 204 000 00116 330	State Retirement	133	26	55	55	52
142 E 72130 204 000 01000 100	State Retirement	-	-	-	1,812	2,001
142 E 72130 204 000 02000 330	State Retirement	-	51	55	55	52

LSS Federal Projects Fund (continued)

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
142 E 72130 206 000 01000 100	Life Insurance	$ -	$ -	$ -	$ 137	$ 137
142 E 72130 212 000 00116 330	Employer Medicare	18	4	8	8	7
142 E 72130 212 000 01000 100	Employer Medicare	131	265	270	526	580
142 E 72130 212 000 02000 330	Employer Medicare	-	7	8	8	7
142 E 72130 311 000 00000 931	Contracts w Otr School Systems	-	-	-	5,975	-
142 E 72130 311 000 00116 100	Contracts w Otr School Systems	-	5,838	8,463	7,851	-
142 E 72130 311 000 02000 100	Contracts w Otr School Systems	-	2,919	8,463	7,851	-
142 E 72130 399 000 00116 100	Other Contracted Services	5,952	1,093	7,000	-	-
142 E 72130 399 000 00116 410	Other Contracted Services	760	700	900	900	900
142 E 72130 399 000 02000 100	Other Contracted Services	7,090	1,093	7,000	-	-
142 E 72130 399 000 02000 410	Other Student Support	640	700	850	850	850
142 E 72130 499 000 00116 100	Other Supplies & Materials	3,916	992	5,575	4,000	3,250
142 E 72130 499 000 00116 330	Other Supplies & Materials	-	-	-	250	250
142 E 72130 499 000 00116 410	Other Supplies & Materials	-	-	-	600	-
142 E 72130 499 000 02000 100	Other Supplies & Materials	2,556	2,477	5,100	2,904	2,750
142 E 72130 499 000 02000 410	Other Supplies & Materials	-	-	-	400	-
142 E 72130 599 000 02000 100	Other Charges	2,459	-	2,500	-	-
142 E 72130 790 000 00116 410	Other Equipment	-	-	-	-	-
142 E 72210 105 000 00000 011	Supervisor/Director	-	-	-	-	75,794
142 E 72210 137 000 00000 931	Education Media Personnel	-	-	-	59,583	-
142 E 72210 189 000 00000 932	Other Salaries & Wages	-	-	-	28,250	-
142 E 72210 189 000 00116 200	Other Salaries & Wages	9,000	7,500	7,499	7,500	7,500
142 E 72210 189 000 02000 200	Other Salaries & Wages	6,000	7,500	7,500	7,500	7,500
142 E 72210 201 000 00000 931	Social Security	-	-	-	3,695	-
142 E 72210 201 000 00000 932	Social Security	-	-	-	1,606	-
142 E 72210 201 000 00116 200	Social Security	531	436	465	465	465
142 E 72210 201 000 02000 200	Social Security	354	458	465	465	465
142 E 72210 204 000 00000 931	State Retirement	-	-	-	2,980	-
142 E 72210 204 000 00000 932	State Retirement	-	-	-	2,543	-
142 E 72210 204 000 00116 200	State Retirement	941	743	798	798	773
142 E 72210 204 000 02000 200	State Retirement	628	797	798	798	773
142 E 72210 206 000 00000 931	Life Insurance	-	-	-	158	-
142 E 72210 207 000 00000 931	Medical Insurance	-	-	-	11,977	-
142 E 72210 212 000 00000 931	Employer Medicare	-	-	-	864	-
142 E 72210 212 000 00000 932	Employer Medicare	-	-	-	379	-
142 E 72210 212 000 00116 200	Employer Medicare	124	102	109	109	109

LSS Federal Projects Fund (continued)

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
142 E 72210 212 000 02000 200	Employer Medicare	$ 83	$ 107	$ 109	$ 109	$ 109
142 E 72210 217 000 00116 200	SRT Rate	-	-	-	-	-
142 E 72210 429 000 00000 932	Instructional Supplies & Mater	-	-	-	1,127	-
142 E 72210 499 000 00000 931	Other Supplies & Materials	-	-	-	3,673	-
142 E 72210 524 000 00000 931	In-Service/Staff Development	-	-	-	10,290	-
142 E 72210 524 000 00116 100	In-Service/Staff Development	22,268	33,282	40,509	21,591	7,000
142 E 72210 524 000 00116 200	In-Service/Staff Development	10,705	8,245	19,912	15,210	7,125
142 E 72210 524 000 00116 330	In-Service/Staff Development	1,861	2,092	3,000	1,750	1,000
142 E 72210 524 000 00116 410	In-Service/Staff Development	-	-	-	660	-
142 E 72210 524 000 02000 100	In-Service/Staff Development	21,066	26,201	24,816	7,620	4,000
142 E 72210 524 000 02000 200	In-Service/Staff Development	5,334	14,984	19,912	15,210	7,125
142 E 72210 524 000 02000 330	In-Service/Staff Development	1,487	2,294	3,000	1,750	1,000
142 E 72210 524 000 02000 410	In-Service/Staff Development	6,487	3,314	10,410	985	-
142 E 72220 131 000 01000 900	Medical Personnel	-	55,352	55,360	68,755	71,697
142 E 72220 189 000 00000 900	Other Salaries & Wages	8,693	-	-	-	-
142 E 72220 189 000 00116 900	Other Salaries & Wages	-	-	-	-	-
142 E 72220 189 000 01000 900	Other Salaries & Wages	53,954	10,000	10,000	16,075	10,178
142 E 72220 189 000 02000 900	Other Salaries & Wages	-	-	-	-	-
142 E 72220 201 000 00000 900	Social Security	1,927	-	-	-	-
142 E 72220 201 000 00116 900	Social Security	-	-	-	-	-
142 E 72220 201 000 01000 900	Social Security	1,381	3,428	4,100	5,263	5,076
142 E 72220 201 000 02000 900	Social Security	-	-	-	-	-
142 E 72220 204 000 00000 900	State Retirement	3,075	-	-	-	-
142 E 72220 204 000 00116 900	State Retirement	-	-	-	-	-
142 E 72220 204 000 01000 900	State Retirement	1,732	4,638	4,660	5,653	8,433
142 E 72220 206 000 00000 900	Life Insurance	110	-	-	-	-
142 E 72220 206 000 00116 900	Life Insurance	-	-	-	-	-
142 E 72220 206 000 01000 900	Life Insurance	57	177	250	298	298
142 E 72220 206 000 02000 900	Life Insurance	-	-	-	-	-
142 E 72220 207 000 01000 900	Medical Insurance	13,626	15,762	15,770	16,708	16,708
142 E 72220 212 000 00000 900	Employer Medicare	451	-	-	-	-
142 E 72220 212 000 00116 900	Employer Medicare	-	-	-	-	-
142 E 72220 212 000 01000 900	Employer Medicare	323	802	970	1,144	1,187
142 E 72220 212 000 02000 900	Employer Medicare	-	-	-	-	-
142 E 72220 312 000 00000 900	Contracts w Private Agencies	-	-	-	6,722	-
142 E 72220 312 000 00000 931	Contracts w Private Agencies	-	-	-	15,000	-

LSS Federal Projects Fund (continued)

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
142 E 72220 312 000 01000 900	Contracts w Private Agencies	$ -	$ 78,410	$ 85,000	$ 66,426	$ 30,000
142 E 72220 399 000 00116 900	Other Contracted Services	40,514	-	-	-	-
142 E 72220 399 000 02000 900	Other Contracted Services	49,543	-	-	-	-
142 E 72220 499 000 00000 890	Other Supplies & Materials	607	691	691	691	-
142 E 72220 499 000 00116 900	Other Supplies & Materials	5,236	2,305	3,600	3,600	1,375
142 E 72220 499 000 02000 900	Other Supplies & Materials	2,712	2,369	2,400	2,400	1,125
142 E 72220 524 000 00000 890	In-Service/Staff Development	2,800	2,800	2,800	2,800	-
142 E 72220 524 000 00116 900	In-Service/Staff Development	10,589	12,372	17,626	1,257	7,200
142 E 72220 524 000 00116 910	In-Service/Staff Development	3,798	2,065	2,587	400	2,000
142 E 72220 524 000 01000 900	In-Service/Staff Development	2,749	392	1,000	-	-
142 E 72220 524 000 02000 900	In-Service/Staff Development	6,985	6,832	11,751	661	4,800
142 E 72220 790 000 00116 900	Other Equipment	4,559	-	1,200	1,200	1,200
142 E 72220 790 000 02000 900	Other Equipment	947	-	800	800	800
142 E 72250 350 000 00000 932	Internet Connectivity	-	-	-	3,200	-
142 E 72250 524 000 00116 410	In-Service/Staff Development	-	-	-	7,392	1,996
142 E 72250 524 000 02000 410	In-Service/Staff Development	-	-	-	7,392	2,000
142 E 72290 499 000 00000 701	Other Supplies & Materials	24,975	21,100	32,000	32,000	32,000
142 E 72710 599 000 02000 100	Other Charges	3,524	-	2,500	-	-
142 E 72210 201 000 00000 011	Social Security	-	-	-	-	4,699
142 E 72210 204 000 00000 011	State Retirement	-	-	-	-	7,852
142 E 72210 206 000 00000 011	Life Insurance	-	-	-	-	280
142 E 72210 207 000 00000 011	Medical Insurance	-	-	-	-	6,856
142 E 72210 212 000 00000 011	Employer Medicare	-	-	-	-	1,099
Total education expenditures		882,372	922,457	985,586	1,384,993	823,082
Capital Outlays						
142 E 72610 720 000 00000 935	Equipment	-	-	-	-	760,736
142 E 91300 706 000 00000 936	Construction	-	-	-	-	1,427,159
142 E 91300 711 000 00000 936	Furniture Fixtures & Equipment	-	-	-	-	1,427,159
Total capital outlays		-	-	-	-	3,615,054
Total expenditures		882,372	922,457	985,586	1,384,993	4,438,136
Net change in fund balance		(4,830)	16,702	-	62,125	-

LSS Federal Projects Fund (continued)

	ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
Fund balance, beginning	$ 43,185	$ 38,355	$ 55,057	$ 55,057	$ 117,182
Fund balance, ending	$ 38,355	$ 55,057	$ 55,057	$ 117,182	$ 117,182

LSS Nutrition Fund

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES						
Charges for Services						
143 R 43521 000 000 00116 000	Lunch Payment Child	$ 96,208	$ 72,493	$ 95,000	$ 95,000	$ 90,000
143 R 43521 000 000 02000 000	Lunch Payment Child	88,077	74,621	80,000	80,000	80,000
143 R 43522 000 000 00116 000	Lunch Payment Adult	8,285	5,843	10,000	10,000	5,000
143 R 43522 000 000 02000 000	Lunch Payment Adult	3,439	4,073	5,000	5,000	5,000
143 R 43523 000 000 00116 000	Breakfast Income	7,331	5,272	8,000	8,000	8,000
143 R 43523 000 000 02000 000	Breakfast Income	9,109	6,182	7,000	7,000	7,000
143 R 43525 000 000 00116 000	A La Carte Sales	23,367	17,281	25,000	25,000	20,000
143 R 43525 000 000 02000 000	A La Carte Sales	42,891	40,077	45,000	45,000	40,000
143 R 43570 000 000 00000 000	Receipts From Individual Schools	-	150	-	-	-
Total charges for services		278,707	225,992	275,000	275,000	255,000
Federal, State, and Local Grants						
143 R 47111 000 000 00000 000	USDA School Lunch Program	120,207	100,326	105,000	105,000	120,000
143 R 47112 000 000 00116 000	USDA Commodities	19,882	-	13,315	13,315	15,000
143 R 47112 000 000 02000 000	USDA Commodities	-	-	13,315	13,315	15,000
143 R 47112 000 000 00000 000	USDA Commodities	-	11,702	-	-	-
143 R 47113 000 000 00000 000	USDA School Breakfast Program	18,742	12,818	20,000	20,000	20,000
143 R 47114 000 000 00000 000	USDA - Other	4,349	4,844	3,000	3,000	3,000
Total federal, state, and local grants		163,180	129,690	154,630	154,630	173,000
Total revenues		441,887	355,682	429,630	429,630	428,000
EXPENDITURES						
Education Expenditures						
143 E 73100 105 735 01000 000	Supervisor/Director	10,034	-	-	-	-
143 E 73100 165 735 00116 000	Cafeteria Personnel	32,354	32,599	35,000	35,000	35,700
143 E 73100 165 735 02000 000	Cafeteria Personnel	30,925	33,874	35,000	35,000	35,700
143 E 73100 189 735 00116 000	Other Salaries & Wages	51,079	45,681	55,000	55,000	56,100
143 E 73100 189 735 01000 000	Other Salaries & Wages	1,860	1,930	2,500	2,500	2,550
143 E 73100 189 735 02000 000	Other Salaries & Wages	48,375	44,061	55,000	55,000	56,100
143 E 73100 201 735 00116 000	Social Security	4,520	4,543	7,000	7,000	6,500
143 E 73100 201 735 01000 000	Social Security	733	114	500	500	200
143 E 73100 201 735 02000 000	Social Security	4,789	4,562	7,000	7,000	6,500
143 E 73100 204 735 00116 000	State Retirement	3,074	1,842	3,400	3,400	3,400
143 E 73100 204 735 01000 000	State Retirement	678	83	500	500	200
143 E 73100 204 735 02000 000	State Retirement	1,546	2,090	3,400	3,400	3,400
143 E 73100 206 735 00116 000	Life Insurance	135	96	200	200	200

LSS Nutrition Fund (continued)

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
143 E 73100 206 735 01000 000	Life Insurance	$ 16	$ 2	$ 100	$ 100	$ -
143 E 73100 206 735 02000 000	Life Insurance	64	128	200	200	200
143 E 73100 207 735 00116 000	Medical Insurance	9,769	11,299	15,000	15,000	15,000
143 E 73100 207 735 01000 000	Medical Insurance	239	-	-	-	-
143 E 73100 207 735 02000 000	Medical Insurance	-	6,591	6,000	17,000	15,000
143 E 73100 212 735 00116 000	Employer Medicare	1,057	1,062	1,300	1,300	1,400
143 E 73100 212 735 01000 000	Employer Medicare	172	27	300	300	100
143 E 73100 212 735 02000 000	Employer Medicare	1,120	1,067	1,300	1,300	1,400
143 E 73100 336 735 00116 000	Maint & Repair-Equipment	1,221	-	2,500	2,500	2,000
143 E 73100 336 735 02000 000	Maint & Repair-Equipment	-	-	1,500	1,500	2,000
143 E 73100 355 735 02000 000	Travel	-	-	-	-	-
143 E 73100 399 735 00116 000	Other Contracted Services	200	320	500	500	1,500
143 E 73100 399 735 02000 000	Other Contracted Services	340	280	500	500	1,500
143 E 73100 421 735 00116 000	Food Preparation Supplies	7,285	4,081	6,500	8,500	9,000
143 E 73100 421 735 02000 000	Food Preparation Supplies	7,170	3,909	6,500	6,500	7,000
143 E 73100 422 735 00116 000	Food Supplies	65,263	53,506	74,550	50,554	64,550
143 E 73100 422 735 02000 000	Food Supplies	60,557	62,974	74,550	50,554	64,550
143 E 73100 469 735 00116 000	USDA Commodities	19,949	-	13,315	13,315	15,000
143 E 73100 469 000 00000 000	USDA Commodities	-	11,702	-	-	-
143 E 73100 469 735 02000 000	USDA Commodities	68	-	13,315	13,315	15,000
143 E 73100 499 735 00116 000	Other Supplies & Materials	1,308	560	1,800	1,165	2,000
143 E 73100 499 735 02000 000	Other Supplies & Materials	2,640	730	1,000	1,000	2,000
143 E 73100 524 735 00116 000	In-Service/Staff Development	-	390	1,000	-	125
143 E 73100 524 735 02000 000	In-Service/staff Development	164	290	1,000	-	125
143 E 73100 599 735 00116 000	Other Charges	466	566	700	700	500
143 E 73100 599 735 02000 000	Other Charges	423	592	700	700	500
143 E 73100 710 735 00116 000	Food Service Equipment	993	2,720	500	109,637	500
143 E 73100 710 735 02000 000	Food Service Equipment	-	-	500	28,990	500
Total education expenditures		370,586	334,271	429,630	529,630	428,000
Total expenditures		370,586	334,271	429,630	529,630	428,000
Net change in fund balance		71,301	21,411	-	(100,000)	-
Fund balance, beginning		120,512	191,813	213,224	213,224	113,224
Fund balance, ending		$ 191,813	$ 213,224	$ 213,224	$ 113,224	$ 113,224

LSS Discretionary Grants Fund

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES						
Federal, State, and Local Grants						
145 R 46980 000 000 00000 420	Safe Schools	$ 16,570	$ 35,730	$ 10,000	$ 37,750	$ 10,000
145 R 46980 000 000 00000 421	School Safety	41,430	-	-	-	-
145 R 46980 000 000 00000 600	Other State Grants	73,000	73,000	73,000	73,000	73,000
Total federal, state, and local grants		131,000	108,730	83,000	110,750	83,000
Total revenues		131,000	108,730	83,000	110,750	83,000
EXPENDITURES						
Education Expenditures						
145 E 72130 309 000 00000 420	Contracts w Govt Agencies	16,570	10,000	10,000	10,000	10,000
145 E 72210 701 000 00000 420	Administration Equipment	-	-	-	1,558	-
145 E 72620 701 000 00000 420	Maintenance of Plant Equipment	-	25,730	-	26,192	-
145 E 72620 701 000 00000 421	Administration Equipment	41,430	-	-	-	-
145 E 72120 105 000 01000 600	Supervisor/Director	53,881	55,783	55,783	55,783	55,783
145 E 72120 201 000 01000 600	Social Security	3,293	3,382	3,459	3,459	3,459
145 E 72120 204 000 01000 600	State Retirement	2,694	2,789	2,789	2,789	2,789
145 E 72120 206 000 01000 600	Life Insurance	161	165	170	170	170
145 E 72120 212 000 01000 600	Employer Medicare	770	791	809	809	809
145 E 72120 499 000 01000 600	Other Supplies & Materials	5,399	4,092	2,500	2,500	2,500
145 E 72120 524 000 01000 600	In-Service/Staff Development	2,802	2,260	3,000	3,000	3,000
145 E 72120 790 000 01000 600	Other Equipment	4,000	3,738	4,490	4,490	4,490
Total education expenditures		131,000	108,730	83,000	110,750	83,000
Total expenditures		131,000	108,730	83,000	110,750	83,000
Net change in fund balance		-	-	-	-	-
Fund balance, beginning		-	-	-	-	-
Fund balance, ending		$ -	$ -	$ -	$ -	$ -

LSS LEAP Fund

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
REVENUES						
Charges for Services						
146 R 43520 000 000 01000 000	LEAP Registration	$ -	$ -	$ 6,700	$ 6,700	$ -
146 R 43520 000 000 00116 000	LEAP Registration	-	7,210	-	-	-
146 R 43581 000 000 00116 000	LEAP Fees	-	221,827	-	-	-
146 R 43581 000 000 02000 000	LEAP FEES	-	4,525	-	-	-
146 R 43581 000 000 01000 000	LEAP Fees	294,958	-	283,100	283,100	289,800
Total charges for services		294,958	233,562	289,800	289,800	289,800
Total revenues		294,958	233,562	289,800	289,800	289,800
EXPENDITURES						
Education Expenditures						
146 E 72610 189 000 00116 000	Other Salaries & Wages	-	-	-	26,707	26,707
146 E 72610 189 000 02000 000	Other Salaries & Wages	-	-	-	26,707	26,707
146 E 72610 201 000 00116 000	Social Security	-	-	-	1,846	1,656
146 E 72610 201 000 02000 000	Social Security	-	-	-	1,846	1,656
146 E 72610 204 000 00116 000	State Retirement	-	-	-	1,489	2,751
146 E 72610 204 000 02000 000	State Retirement	-	-	-	1,489	2,752
146 E 72610 206 000 00116 000	Life Insurance	-	-	-	200	200
146 E 72610 206 000 02000 000	Life Insurance	-	-	-	200	200
146 E 72610 212 000 00116 000	Employer Medicare	-	-	-	432	387
146 E 72610 212 000 02000 000	Employer Medicare	-	-	-	432	387
146 E 72610 415 000 00116 000	Electricity	15,000	9,343	15,000	34,775	15,000
146 E 72610 415 000 02000 000	Electricity	9,834	8,430	10,000	29,775	10,000
146 E 73300 105 000 00116 000	Supervisor/Director	36,144	6,201	18,000	18,000	10,000
146 E 73300 105 000 01000 000	Supervisor/Director	-	30,209	35,000	35,000	35,700
146 E 73300 105 000 02000 000	Supervisor/Director	-	-	18,000	18,000	-
146 E 73300 116 000 00116 000	Teachers (Certified)	17,397	17,703	22,000	22,000	20,000
146 E 73300 116 000 02000 000	Teachers	-	-	-	3,000	4,000
146 E 73300 169 000 00116 000	LEAP Staff (Non-certified)	40,420	38,778	60,000	57,000	50,000
146 E 73300 169 000 02000 000	LEAP Staff (Non-certified)	37,243	33,678	43,000	43,000	37,347
146 E 73300 189 000 00116 000	Other Salaries & Wages	12,059	24,811	17,000	17,000	17,000
146 E 73300 189 000 01000 000	Other Salaries & Wages	-	1,930	2,000	2,000	2,000
146 E 73300 201 000 00116 000	Social Security	5,085	3,912	5,000	5,000	5,000
146 E 73300 201 000 01000 000	Social Security	-	1,988	2,000	2,000	2,500
146 E 73300 201 000 02000 000	Social Security	2,256	2,027	4,000	4,000	2,500

LSS LEAP Fund (Continued)

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	ORIG. BUDGET FY2020-2021	ESTIMATED FY2020-2021	BUDGET FY2021-2022
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
146 E 73300 204 000 00116 000	State Retirement	$ 5,854	$ 3,534	$ 6,500	$ 6,500	$ 3,500
146 E 73300 204 000 01000 000	State Retirement	-	1,593	1,500	1,500	1,500
146 E 73300 204 000 02000 000	State Retirement	1,096	1,008	1,000	1,000	1,500
146 E 73300 206 000 00116 000	Life Insurance	132	59	100	100	100
146 E 73300 206 000 01000 000	Life Insurance	-	106	200	200	150
146 E 73300 206 000 02000 000	Life Insurance	-	4	100	100	100
146 E 73300 207 000 00116 000	Medical Insurance	1,289	1,031	5,000	5,000	1,000
146 E 73300 212 000 00116 000	Employer Medicare	1,447	1,177	3,000	3,000	1,500
146 E 73300 212 000 01000 000	Employer Medicare	-	465	3,000	3,000	1,000
146 E 73300 212 000 02000 000	Employer Medicare	528	474	3,000	3,000	1,000
146 E 73300 399 000 00116 000	Other Contracted Services	1,841	1,096	3,900	3,900	-
146 E 73300 399 000 02000 000	Other Contracted Services	29	224	500	500	-
146 E 73300 422 000 00116 000	Food Supplies	3,042	2,735	2,500	2,500	1,500
146 E 73300 422 000 02000 000	Food Supplies	1,420	1,169	2,500	2,500	1,500
146 E 73300 499 000 00116 000	Other Supplies & Materials	184	96	500	500	500
146 E 73300 499 000 02000 000	Other Supplies & Materials	55	48	500	500	500
146 E 73300 524 000 00116 000	In-Service/Staff Development	556	567	500	500	-
146 E 73300 524 000 02000 000	In-Service/Staff Development	-	-	500	500	-
146 E 73300 599 000 02000 000	Other Charges	66	-	-	-	-
146 E 73300 790 000 00116 000	Equipment	134	112	2,000	2,000	-
146 E 73300 790 000 02000 000	Equipment	2,389	-	2,000	2,000	-
Total education expenditures		195,500	194,508	289,800	390,698	289,800
Total expenditures		195,500	194,508	289,800	390,698	289,800
Net change in fund balance		99,458	39,054	-	(100,898)	-
Fund balance, beginning		247,647	347,105	386,159	386,159	285,261
Fund balance, ending		$ 347,105	$ 386,159	$ 386,159	$ 285,261	$ 285,261

Sewer Fund

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

Sewer Fund (Continued)

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

Sewer Fund (Continued)

		ACTUAL FY2018-2019	ACTUAL FY2019-2020	PLAN FY2020-2021	ESTIMATED FY2020-2021	PLAN FY2021-2022
NONOPERATING REVENUES (EXPENSES)						
Interest Income						
412 R 36100 000 000 00000 000	Interest Earned - Checking	$ 12,785	$ 14,189	$ 20,000	$ 20,000	$ 5,110
Interest and Fiscal Charges						
412 E 43250 611 000 00000 000	SEW - Interest On Long Term	(83,429)	(57,526)	(115,000)	(111,644)	(130,000)
412 E 43250 614 000 00000 000	SEW - Fees (Tml Bond	(30,128)	(26,161)	(30,000)	(30,000)	(30,000)
Net nonoperating revenues (expenses)		(100,772)	(69,498)	(125,000)	(121,644)	(154,890)
Capital Contributions - Development						
412 R 36907 000 000 00000 000	Developer Contributions	852,593	41,709	653,847	93,778	560,069
Change in net position		1,159,421	940,500	1,209,303	648,826	1,188,225
Net position, beginning		10,216,693	11,376,114	12,316,614	12,316,614	12,965,440
Net position, ending		$ 11,376,114	$ 12,316,614	$ 13,525,917	$ 12,965,440	$ 14,153,665
OTHER FINANCIAL INFORMATION:						
Capital additions		$ 231,379	$ 419,885	$ 6,000,000	$ 3,000,000	$ 5,670,000
Long-term debt repayment		$ 544,000	$ 544,000	$ 565,000	$ 565,000	$ 588,000
Debt proceeds		$ -	$ -	$ 5,000,000	$ 100,000	$ 5,000,000
Addition to (use of) cash estimate		$ 32,492	$ 440,575	$ (499,544)	$ (2,399,952)	$ (119,844)
RECONCILIATION OF CHANGE IN NET POSITION TO ADDITION TO (USE OF) CASH ESTIMATE						
Change in net position		$ 1,159,421	$ 940,500	$ 1,209,303	$ 648,826	$ 1,188,225
Plus:						
Debt proceeds		-	-	5,000,000	100,000	5,000,000
Non-cash depreciation expense		501,043	505,669	510,000	510,000	510,000
Less:						
Non-cash developer contributions		(852,593)	(41,709)	(653,847)	(93,778)	(560,069)
Capital additions		(231,379)	(419,885)	(6,000,000)	(3,000,000)	(5,670,000)
Long-term debt repayment		(544,000)	(544,000)	(565,000)	(565,000)	(588,000)
Addition to (use of) cash estimate		$ 32,492	$ 440,575	$ (499,544)	$ (2,399,952)	$ (119,844)

Sewer Fund CIP

The Capital Improvements Plan for the Sewer Fund is prepared in accordance with the City's financial policies and is designed to identify and plan for needed system improvements on a long-term basis. Unlike the CIP projects described for governmental activities, the Sewer Fund CIP is not funded by taxpayers or general governmental revenues, rather by the issuance of utility debt and sewer user fees and reserves. Developer contributions (contributed infrastructure) are not included in the Sewer Fund CIP.

	FY2022	FY2023	FY2024	FY2025	FY2026
SEWER CIP					
Clear Creek Interceptor	$ 5,000,000	$ 5,000,000	$ -	$ -	$ -
Oliver Creek Interceptor	100,000	2,000,000	4,000,000	4,000,000	-
Combo Vacuum Truck	100,000	-	-	-	-
Clear Creek Interceptor Access Road	400,000	-	-	-	-
Other Light Equipment	70,000	-	-	-	-
Sewer CCTV Inspection	-	100,000	-	100,000	-
Sewer Line Improvements	-	-	250,000	-	250,000
WWTP Sludge Dumpster Cover	-	-	100,000	-	-
Stonebridge Sanitary Sewer Acquisition (Memphis)	-	300,000	-	-	-
WWTP Headworks Shelter	-	-	-	150,000	-
WWTP UV Disinfection Shelter	-	-	-	-	150,000
SEWER CIP TOTAL	$ 5,670,000	$ 7,400,000	$ 4,350,000	$ 4,250,000	$ 400,000
SEWER CIP FUNDING					
Issuance of Debt	$ 5,000,000	$ 7,000,000	$ 4,000,000	$ 4,000,000	$ -
User Fees and Reserves	670,000	400,000	350,000	250,000	400,000
SEWER CIP FUNDING TOTAL	$ 5,670,000	$ 7,400,000	$ 4,350,000	$ 4,250,000	$ 400,000

Demographic and Economic Statistics

The beautiful city of Lakeland, TN is quickly becoming one of the most desirable and most prosperous communities in the Memphis Metro area. Over the past five years, Lakeland has strategically invested in and planned for future growth from both a residential and commercial standpoint. In fact, Single Family Building Permits have increased over 400% over the past three years, with an average *new* home value of $474,000 (2019). Over 895 additional home lots are currently approved, and even more exciting developments are in the process.

Commercial development is also thriving. In 2018, The Lake District and Lakeland Town Square broke ground. Both are unique upscale mixed-use developments, sure to be a catalyst for growth and opportunity for our City.

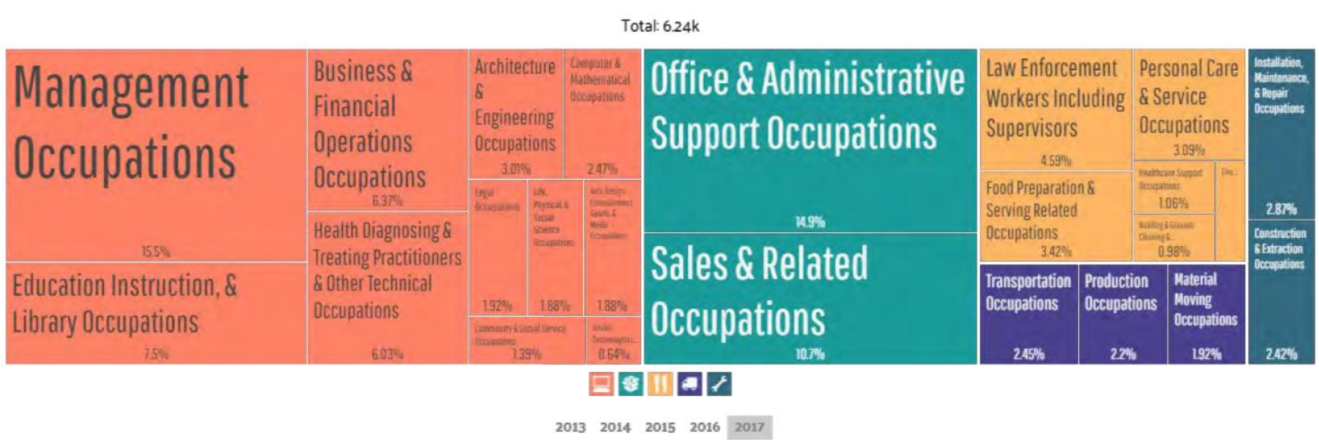
In addition, breaking ground in 2020 is a new Lakeland Preparatory High School, which promises to complete one of the top performing school systems in Tennessee. Lakeland School System currently ranks #1 in TN for Achievement in grades 3-5 and #2 in TN for Achievement in grades 6-8. The new high school will open in August of 2022 and will include a new varsity gym with capacity for 2000, a performing arts auditorium with a capacity for 800, and a full range of academic, athletic, and fine arts facilities.

Lakeland was also awarded a “Most Safe” Crime Rating from Neighborhood Scout and has an overall crime rate that is 49% lower than the national average. These are just a few of a long list of accolades for a flourishing city “Where Quality is a Way of Life”.

Principle Employers

Most Common Professions

The most common job groups, by number of people living in Lakeland, TN are Management Occupations (968), Office and Administrative Occupations (932), and Sales and Related Occupations (667). The below chart illustrates the share breakdown of the primary jobs held by residents of Lakeland.



Most Common Employment Sectors

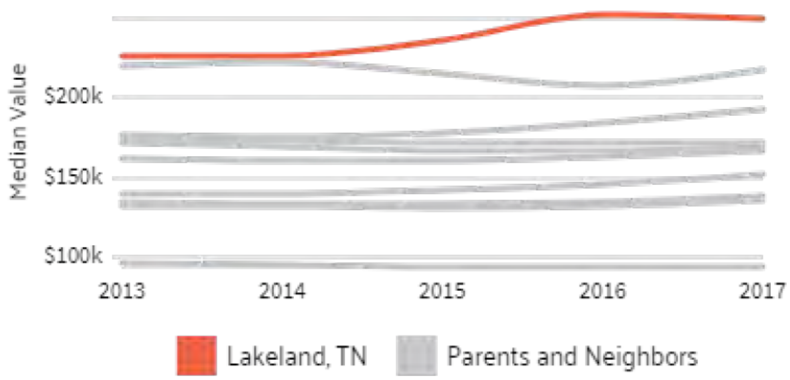
The most common employment sectors for those living in Lakeland are Health Care (911), Transportation and Warehousing (657), and Manufacturing (629). The chart below shares the breakdown of employment sectors in Lakeland.

Miscellaneous Data

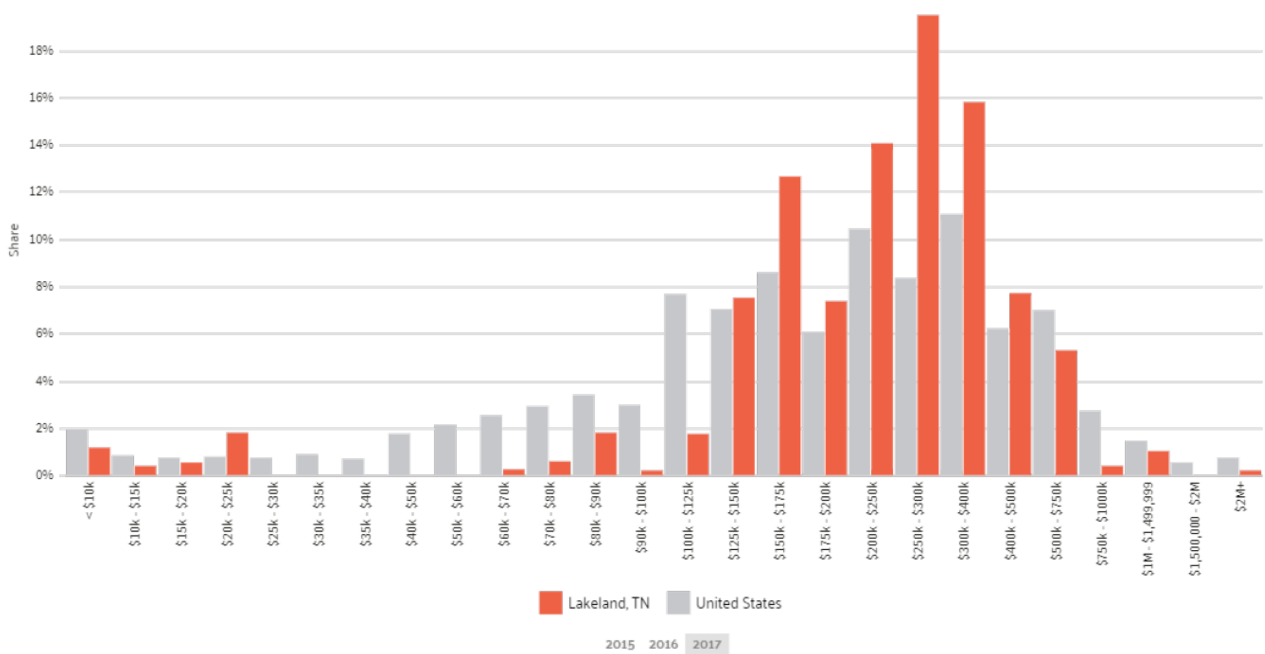
Property Values

The following charts display, first the property value growth rate in Lakeland compared to neighbor geographies, and second the housing unit cost distribution as compared to national averages.

Property Value Growth Rate



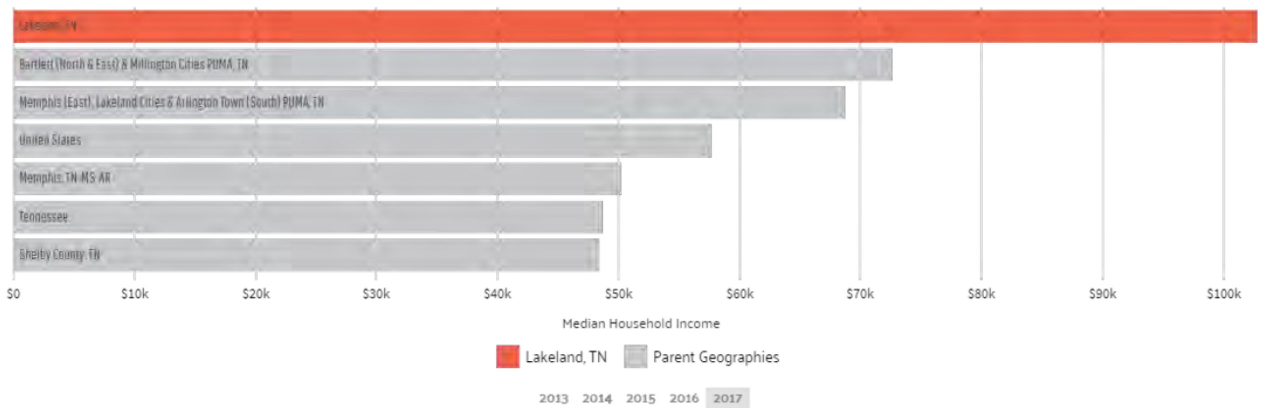
Housing Unit Cost Distribution



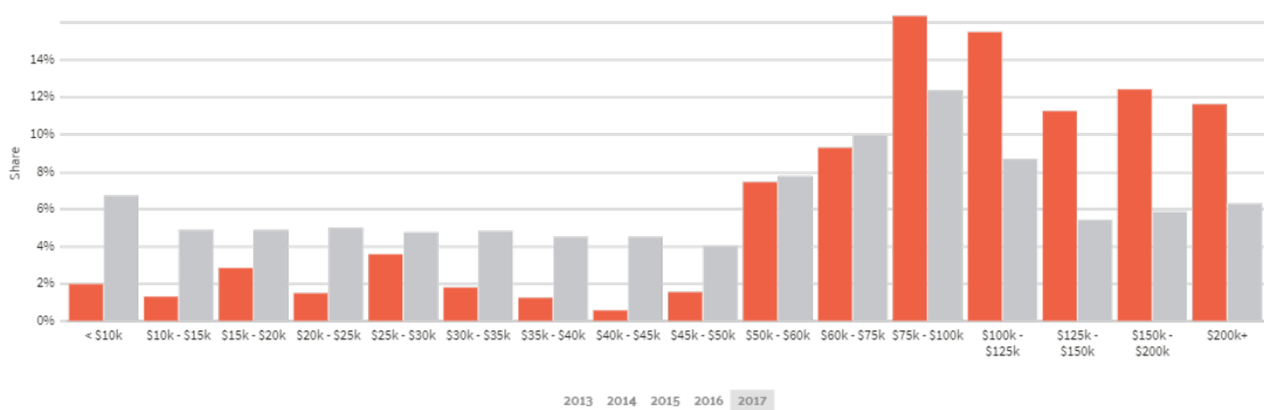
Median Household Income

In 2017, the median household income of the 4270 households in Lakeland grew to $102,785. The following chart displays Lakeland's median Household Income as compared to parent and neighboring communities, as well as to national averages.

Vs. Parent and Neighboring Communities



Vs. National Averages



Demographic and Economic Indicators

Year	Population (a)	Total Personal Income (b)	Per Capita Personal Income (c)	Unemployment Rate (d)
2020	12,642	$ 698,003,580	$ 55,213 (e)	11.6%
2019	12,647	665,662,198	52,634	4.6%
2018	12,617	657,774,678	52,134	4.9%
2017	12,606	653,848,008	51,868	4.7%
2016	12,612	682,006,512	54,076	5.9%
2015	12,618	677,397,330	53,685	7.0%
2014	12,618	682,204,788	54,066	8.0%
2013	12,624	640,554,384	50,741	9.6%
2012	12,621	637,032,354	50,474	9.4%
2011	12,523	593,677,861	47,407	10.2%

Sources:

(a) Estimates of population obtained from census.gov.
(b) Calculated estimate of total personal income as population times per capita personal income.

(c) Data obtained from data.census.gov (unless otherwise indicated) for the calendar year falling within the fiscal year and for the census tracts related to the City of Lakeland.
(d) Data obtained from U.S. Bureau of Labor Statistics for Shelby County, as the most relevant measure to present given that the majority of Lakeland residents are employed not within the City of Lakeland, but in the greater Shelby County. Data is presented as of June of each fiscal year end.
(e) Estimated based on State of Tennessee personal income growth of 4.9 percent as reported on bea.gov.

Sewer Rates

Rates:

Gallons Used	Rate/ccf
Residential:	
Base - up to 5 ccf.	$ 7.00
Additional - 6 - 20 ccf.	$ 2.50
Additional - 21+ ccf.	$ 0.50
City of Memphis Sewer System Users	
Monthly charge	$ 17.25
Commercial:	
Base - up to 30 ccf.	$ 60.35
Each additional ccf.	$ 1.39

Principal Property Taxpayers

The principal property taxpayers listed below were for the taxes levied in 2020 to fund fiscal year 2021:

		2020			
Name of Taxpayer	Nature of Property	Tax Levied	Percentage of Total	Assessment	Rank
Lakeland Apartments TN Assoc LLC	Apartments	$ 153,510	3.35%	$ 12,379,840	1
CB Associates LLC	Strip center	41,882	0.91%	3,377,560	2
Lakeland 64 LLC	Fitness center	27,450	0.60%	2,213,720	3
Music City Publishing LLC	Strip center	25,786	0.56%	2,079,480	4
Orange Grove Utilities Inc (Walgreens)	Retail pharmacy	22,445	0.49%	1,810,120	5
Lake District LLC	Developing commercial property	19,033	0.42%	1,534,910	6
Countrybridge Partners LP	Strip center	17,143	0.37%	1,382,520	7
Highway 64 Center LLC	Strip center	15,844	0.35%	1,277,720	8
Regency Homebuilders LLC	Developing residential property	15,193	0.33%	1,225,275	9
TFB LLC	Developing residential property	12,036	0.26%	970,675	10
Total for ten largest taxpayers		350,322	7.65%	28,251,820	
Total for all other taxpayers		4,227,188	92.35%	340,902,158	
Total		$ 4,577,510	100.00%	$ 369,153,978	

Source: Shelby County Tax Assessor

Debt Information

Debt Limit

The City of Lakeland does not have a legal debt limit.

Bond Rating

The City of Lakeland long-term issuer rating by Moody's Investor Services is Aa3.

Outstanding Debt Summary

The information below is provided as additional information related to the City's current debt obligations.

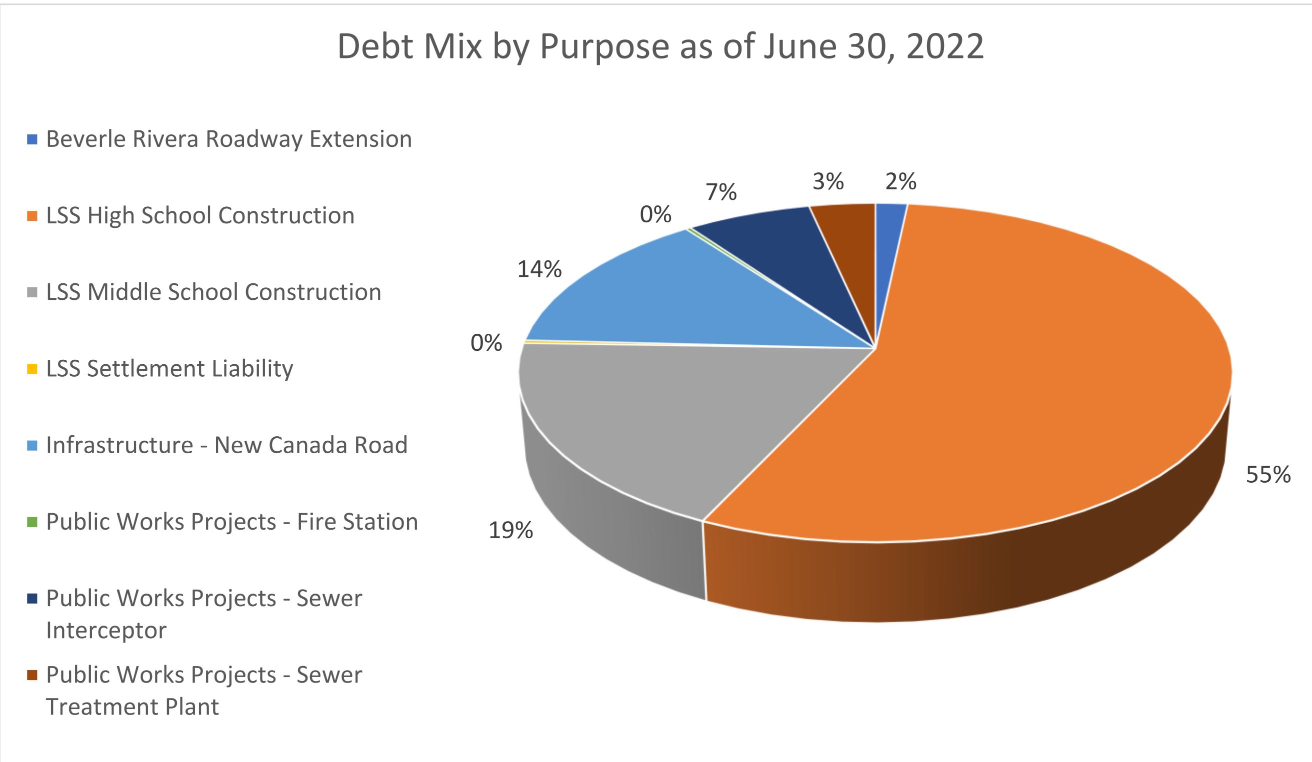
	AS OF JUNE 30, 2019	AS OF JUNE 30, 2020	ESTIMATED AS OF JUNE 30, 2021	BUDGET AS OF JUNE 30, 2022
General Obligation Bonds and Notes Payable:				
TN Municipal League Note, Series 2001				
Variable interest, $3.5 million, maturing 2024	$ 852,095	$ 644,095	$ 429,095	$ 206,095
TN Municipal League Note, Series 2008				
Variable interest, $4.5 million, maturing 2030	2,951,000	2,738,000	-	-
Capital Outlay Note, Series 2015				
Interest rate 2 - 5 percent, $20 million, maturing 2028	15,805,000	14,350,000	-	-
TLDA Construction Loan				
Interest rate 1.89 percent, $1.725 million, maturing 2040	1,490,397	1,433,692	1,370,704	1,306,516
Bond Anticipation Note, Series 2019				
Interest rate 1.55 percent, $43.5 million, maturing 2022	-	43,500,000	43,500,000	43,500,000
U.S. General Obligation Refunding Bonds, Series 2021				
Interest rate 2.13 percent, $5.195 million, maturing 2061	-	-	5,194,500	5,110,765
U.S. General Obligation Refunding Bonds, Series 2021				
Interest rate 2.13 percent, $9.6 million, maturing 2061	-	-	9,600,000	9,445,248
U.S. General Obligation Bonds, Series 2021 *				
Interest rate 2.50 percent, $5 million, maturing 2062	-	-	-	2,920,000
Bond Anticipation Note, Series 2022 *				
Interest rate 3.50 percent, $13.5 million, maturing 2023	-	-	-	8,100,000
Other Long-Term Debt:				
Shelby County Settlement Liability				
Discount rate .5 percent, 12 annual installments $56,337	386,571	332,443	277,771	222,825
2018 Capital Lease, ARS Education Finance				
Discount rate 5.24 percent, maturing 2021	136,380	70,462	-	-
2019 Capital Lease, Apple, Inc.				
Discount rate 2.49 percent, maturing 2021	68,560	34,701	-	-
Total General Obligation Debt	21,690,003	63,103,393	60,372,070	70,811,449
Sewer Utility Fund Note Payable:				
TN Municipal League Note, Series 2005				
Variable interest, $11 million, maturing 2026	4,466,000	3,901,000	3,313,000	2,701,000
State Revolving Fund Note *				
Variable interest, $10 million, maturing 2063	-	-	100,000	5,100,000
Total Sewer Utility Debt	4,466,000	3,901,000	3,413,000	7,801,000
Total Debt	$ 26,156,003	$ 67,004,393	$ 63,785,070	$ 78,612,449

* Estimated interest rates, total principal, and maturity dates based upon currently-available information.

Debt Information (Continued)

Debt Mix by Purpose

	AS OF JUNE 30, 2019	AS OF JUNE 30, 2020	ESTIMATED AS OF JUNE 30, 2021	BUDGET AS OF JUNE 30, 2022
Purpose of Debt Principal Outstanding:				
Beverle Rivera Roadway Extension	$ 1,490,397	$ 1,433,692	$ 1,370,704	$ 1,306,516
LSS Equipment	204,940	105,163	-	-
LSS High School Construction	-	43,500,000	43,500,000	43,500,000
LSS Middle School Construction	15,805,000	14,350,000	14,794,500	14,556,013
LSS Settlement Liability	386,571	332,443	277,771	222,825
Infrastructure - New Canada Road	-	-	-	11,020,000
Public Works Projects - Fire Station	852,095	644,095	429,095	206,095
Public Works Projects - 1-40 Interchange	2,951,000	2,738,000	-	-
Public Works Projects - Sewer Interceptor	-	-	100,000	5,100,000
Public Works Projects - Sewer Treatment Plant	4,466,000	3,901,000	3,313,000	2,701,000
Total Debt	$ 26,156,003	$ 67,004,393	$ 63,785,070	$ 78,612,449



Debt Information (Continued)

Debt Maturity Schedules

The schedules below are presented for planned debt outstanding as of June 30, 2021 and debt service for fiscal year 2022 through maturity.

Paid through Debt Service Fund:

	Tennessee Municipal League Note, Series 2001 (1)		TLDA Construction Loan		Bond Anticipation Note Series 2019		U.S. G.O. Refunding Bonds, Series 2021	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 223,000	$ 1,108	$ 64,188	$ 26,964	$ -	$ 674,250	$ 83,735	$ 110,383
2023	206,095	510	65,412	25,668	43,500,000	357,727	85,515	108,604
2024	-	-	66,660	24,336	-	-	87,332	106,787
2025	-	-	67,932	22,980	-	-	89,188	104,931
2026	-	-	69,228	21,600	-	-	91,083	103,036
2027	-	-	70,548	20,208	-	-	93,018	101,100
2028	-	-	71,892	18,768	-	-	94,995	99,123
2029	-	-	73,260	17,316	-	-	97,014	97,105
2030	-	-	74,664	15,828	-	-	99,075	95,043
2031	-	-	76,080	14,316	-	-	101,181	92,938
2032	-	-	77,532	12,780	-	-	103,331	90,788
2033	-	-	79,008	11,208	-	-	105,527	88,592
2034	-	-	80,520	9,600	-	-	107,769	86,350
2035	-	-	82,056	7,968	-	-	110,059	84,059
2036	-	-	83,616	6,300	-	-	112,398	81,721
2037	-	-	85,212	4,608	-	-	114,786	79,332
2038	-	-	86,832	2,880	-	-	117,225	76,893
2039	-	-	88,488	1,128	-	-	119,717	74,402
2040	-	-	7,576	13	-	-	122,260	71,858
2041	-	-	-	-	-	-	124,859	69,260
2042	-	-	-	-	-	-	127,512	66,607
2043	-	-	-	-	-	-	130,221	63,897
2044	-	-	-	-	-	-	132,989	61,130
2045	-	-	-	-	-	-	135,815	58,304
2046	-	-	-	-	-	-	138,701	55,418
2047	-	-	-	-	-	-	141,648	52,470
2048	-	-	-	-	-	-	144,658	49,460
2049	-	-	-	-	-	-	147,732	46,386
2050	-	-	-	-	-	-	150,871	43,247
2051	-	-	-	-	-	-	154,077	40,041
2052	-	-	-	-	-	-	157,352	36,767
2053	-	-	-	-	-	-	160,695	33,423
2054	-	-	-	-	-	-	164,110	30,008
2055	-	-	-	-	-	-	167,597	26,521
2056	-	-	-	-	-	-	171,159	22,960
2057	-	-	-	-	-	-	174,796	19,323
2058	-	-	-	-	-	-	178,510	15,608
2059	-	-	-	-	-	-	182,304	11,815
2060	-	-	-	-	-	-	186,178	7,941
2061	-	-	-	-	-	-	187,508	3,985
	$ 429,095	$ 1,618	$ 1,370,704	$ 264,469	$ 43,500,000	$ 1,031,977	$ 5,194,500	$ 2,567,616

(1) Interest rate is variable, budgeted at 0.27%.

CONTINUED ON NEXT PAGE.

Debt Information (Continued)

Debt Maturity Schedules (Continued)

Paid through Debt Service Fund (Continued):

	U.S. G.O. Refunding Bonds, Series 2021		Bond Anticipation Note Series 2022		Shelby County Settlement Liability		Total	
					Principal	Interest	Principal	Interest
2022	$ 154,752	$ 204,000	$ 5,400,000	$ 150,000	$ 54,946	$ 1,391	$ 5,980,621	$ 1,168,096
2023	158,040	200,712	8,100,000	141,750	55,222	1,115	52,170,284	836,086
2024	161,399	197,353	-	-	55,498	839	370,889	329,315
2025	164,829	193,923	-	-	55,777	560	377,726	322,394
2026	168,331	190,421	-	-	56,328	281	384,970	315,338
2027	171,908	186,844	-	-	-	-	335,474	308,152
2028	175,561	183,191	-	-	-	-	342,448	301,082
2029	179,292	179,460	-	-	-	-	349,566	293,881
2030	183,102	175,650	-	-	-	-	356,841	286,521
2031	186,993	171,759	-	-	-	-	364,254	279,013
2032	190,966	167,786	-	-	-	-	371,829	271,354
2033	195,024	163,728	-	-	-	-	379,559	263,528
2034	199,169	159,583	-	-	-	-	387,458	255,533
2035	203,401	155,351	-	-	-	-	395,516	247,378
2036	207,723	151,029	-	-	-	-	403,737	239,050
2037	212,137	146,615	-	-	-	-	412,135	230,555
2038	216,645	142,107	-	-	-	-	420,702	221,880
2039	221,249	137,503	-	-	-	-	429,454	213,033
2040	225,951	132,801	-	-	-	-	355,787	204,672
2041	230,752	128,000	-	-	-	-	355,611	197,260
2042	235,656	123,096	-	-	-	-	363,168	189,703
2043	240,663	118,089	-	-	-	-	370,884	181,986
2044	245,777	112,975	-	-	-	-	378,766	174,105
2045	251,000	107,752	-	-	-	-	386,815	166,056
2046	256,334	102,418	-	-	-	-	395,035	157,836
2047	261,781	96,971	-	-	-	-	403,429	149,441
2048	267,344	91,408	-	-	-	-	412,002	140,868
2049	273,025	85,727	-	-	-	-	420,757	132,113
2050	278,827	79,925	-	-	-	-	429,698	123,172
2051	284,752	74,000	-	-	-	-	438,829	114,041
2052	290,803	67,949	-	-	-	-	448,155	104,716
2053	296,982	61,770	-	-	-	-	457,677	95,193
2054	303,293	55,459	-	-	-	-	467,403	85,467
2055	309,738	49,014	-	-	-	-	477,335	75,535
2056	316,320	42,432	-	-	-	-	487,479	65,392
2057	323,042	35,710	-	-	-	-	497,838	55,033
2058	329,906	28,846	-	-	-	-	508,416	44,454
2059	336,917	21,835	-	-	-	-	519,221	33,650
2060	344,076	14,676	-	-	-	-	530,254	22,617
2061	346,540	7,364	-	-	-	-	534,048	11,349
	$ 9,600,000	$ 4,745,232	$ 13,500,000	$ 291,750	$ 277,771	$ 4,186	$ 73,872,070	$ 8,906,848

Debt Information (Continued)

Debt Maturity Schedules (Continued)

Paid through Sewer Fund:

	Tennessee Municipal League Note, Series 2005 (1)		State Revolving Fund Note (1)		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	$ 612,000	$ 8,807	$ -	$ -	$ 612,000	$ 8,807
2023	636,000	7,150	120,911	13,770	756,911	20,920
2024	661,000	5,427	121,237	13,444	782,237	18,871
2025	688,000	3,636	121,565	13,116	809,565	16,752
2026	716,000	1,772	121,893	12,788	837,893	14,560
2027	-	-	122,222	12,459	122,222	12,459
2028	-	-	122,552	12,129	122,552	12,129
2029	-	-	122,883	11,798	122,883	11,798
2030	-	-	123,215	11,466	123,215	11,466
2031	-	-	123,547	11,134	123,547	11,134
2032	-	-	123,881	10,800	123,881	10,800
2033	-	-	124,215	10,465	124,215	10,465
2034	-	-	124,551	10,130	124,551	10,130
2035	-	-	124,887	9,794	124,887	9,794
2036	-	-	125,224	9,457	125,224	9,457
2037	-	-	125,562	9,118	125,562	9,118
2038	-	-	125,901	8,779	125,901	8,779
2039	-	-	126,241	8,440	126,241	8,440
2040	-	-	126,582	8,099	126,582	8,099
2041	-	-	126,924	7,757	126,924	7,757
2042	-	-	127,267	7,414	127,267	7,414
2043	-	-	127,610	7,071	127,610	7,071
2044	-	-	127,955	6,726	127,955	6,726
2045	-	-	128,300	6,381	128,300	6,381
2046	-	-	128,647	6,034	128,647	6,034
2047	-	-	128,994	5,687	128,994	5,687
2048	-	-	129,342	5,339	129,342	5,339
2049	-	-	129,691	4,989	129,691	4,989
2050	-	-	130,042	4,639	130,042	4,639
2051	-	-	130,393	4,288	130,393	4,288
2052	-	-	130,745	3,936	130,745	3,936
2053	-	-	131,098	3,583	131,098	3,583
2054	-	-	131,452	3,229	131,452	3,229
2055	-	-	131,807	2,874	131,807	2,874
2056	-	-	132,163	2,518	132,163	2,518
2057	-	-	132,519	2,161	132,519	2,161
2058	-	-	132,877	1,804	132,877	1,804
2059	-	-	133,236	1,445	133,236	1,445
2060	-	-	133,596	1,085	133,596	1,085
2061	-	-	133,956	724	133,956	724
2062	-	-	134,317	363	134,317	363
	$ 3,313,000	$ 26,792	$ 5,100,000	$ 287,233	$ 8,413,000	$ 314,025

(1) Interest rate is variable, budgeted at 0.27%.

Financial Policies

1. **Governance**

1.1. Authority and Adoption

1.1.1. The Board of Commissioners is responsible for legislation, policy formulation, and overall direction setting of the City of Lakeland, Tennessee (the "City"). This includes the approval of financial policies which establish and direct the City's operations. The City Manager is responsible for carrying out the policy directives of the Board of Commissioners and managing the day-to-day operations of the City. The policies contained herein shall be administered on behalf of the Board of Commissioners by the City Manager and the Finance and Human Resources Director.

1.1.2. The financial policies contained herein shall be adopted by resolution of the Board of Commissioners.

1.2. Amendments

1.2.1. As necessary, the City Manager and/or the Finance and Human Resources Director will present recommendations for any amendments, deletions, additions, improvements, or clarifications to these financial policies. For changes to these policies to be effective, the Board of Commissioners must take formal action to do so and adopt a resolution or ordinance, as applicable, in which the policy is amended.

1.2.2. With the formal resolution to adopt the policies contained herein, the following previous resolutions are hereby amended and/or superseded:

1.2.2.1. Resolution 2016/12-103 – *A Resolution Adopting a Revised Debt Management Policy for the City of Lakeland*

1.2.2.2. Resolution 2016/12-104 – *A Resolution Adopting a Fund Balance Policy for the City of Lakeland*

1.2.3. The following financial policies were approved by the Board of Commissioners via Ordinance, and are not amended or superseded by the resolution to adopt this document – amendment of these Ordinances, as and if so desired, shall require the approval of an ordinance by the Board of Commissioners, upon public notice and two readings:

1.2.3.1. Ordinance 06-96 – *An Ordinance of the City of Lakeland Providing Standards for Ethics and the Procedure for Handling Complaints of Alleged Violations*

1.2.3.2. Ordinance 08-124 – *An Ordinance of the City of Lakeland Amending Section 5-101 of the Lakeland City Code to Provide for Official Depositories for City Accounts*

1.2.3.3. Ordinance 08-128 – *An Ordinance Amending Ordinance 07-105 Pertaining to Sanitary Sewer User Rates, Sanitary Sewer Recapture Fees, Stormwater User Fees, and Sanitation Fees* (Remaining un-amended section of Ordinance related to Stormwater User Fees)

Financial Policies (Continued)

1.2.3.4. Ordinance 13-184 – *An Ordinance of the City of Lakeland to Establish a Municipal Purchasing Policy for the City of Lakeland and Amend Purchasing Limits*

1.2.3.5. Ordinance 13-186 – *An Ordinance Establishing Calendar Year 2013 Sanitation Collection Rates for Lakeland Residential Customers*

1.2.3.6. Ordinance 17-249 – *An Ordinance Establishing Sewer User Rates and Sewer Charge Adjustments*

1.2.4. Should the Board of Commissioners approve 1) a resolution or resolutions changing the financial policies contained herein or 2) an ordinance or ordinances changing information in the above section 1.2.3., the City Manager and Finance and Human Resources Director will update this Financial Policies Manual with the approved changes.

1.3. Ethics (Ordinance 06-96)

1.3.1. Applicability

1.3.1.1. This chapter is the code of ethics for personnel of the municipality (the City of Lakeland). It applies to all full-time and part-time elected or appointed officials and employees, whether compensated or not, including those of any separate board, commission, committee, authority, corporation, or other instrumentality appointed or created by the municipality. The words “municipal” and “municipality” include these separate entities.

1.3.2. Definition of “personal interest”

1.3.2.1. For purposes of 1.3.3. and 1.3.4., “personal interest” means:

1.3.2.1.1. Any financial, ownership, or employment interest in the subject of a vote by a municipal board not otherwise regulated by state statutes on conflicts of interests; or

1.3.2.1.2. Any financial, ownership, or employment interest in a matter to be regulated or supervised; or

1.3.2.1.3. Any such financial, ownership, or employment interest of the official’s or employee’s spouse, parent(s), stepparent(s), grandparent(s), sibling(s), child(ren), or stepchild(ren).

1.3.2.2. The words “employment interest” include a situation in which an official or employee or a designated family member is negotiating possible employment with a person or organization that is the subject of the vote or that is to be regulated or supervised.

1.3.2.3. In any situation in which a personal interest is also a conflict of interest under state law, the provisions of the state law take precedence over the provisions of this chapter.

Financial Policies (Continued)

1.3.3. Disclosure of personal interest by official with vote
  1.3.3.1. An official with the responsibility to vote on a measure shall disclose during the meeting at which the vote takes place, before the vote and so it appears in the minutes, any personal interest that affects or that would lead a reasonable person to infer that it affects the official's vote on the measure. In addition, the official may recuse himself or herself from voting on the measure.

1.3.4. Disclosure of personal interest in nonvoting matters
  1.3.4.1. An official or employee who must exercise discretion relative to any matter, other than casting a vote, and who has a personal interest in the matter that affects or that would lead a reasonable person to infer that it affects the exercise of the discretion must disclose, when possible, the interest on a form provided by and filed with the recorder.

1.3.5. Acceptance of gratuities, etc.
  1.3.5.1. An official or employee may not accept, directly or indirectly, any money, gift, gratuity, or other consideration or favor of any kind from anyone other than the municipality:
    1.3.5.1.1. for the performance of an act, or refraining from performance of an act, that he/she would be expected to perform, or refrain from performing, in the regular course of his/her duties; or
    1.3.5.1.2. that might reasonably be interpreted as an attempt to influence his/her action, or reward him/her for past action, in executing municipal business.

1.3.6. Use of information
  1.3.6.1. Any official or employee may not disclose any information obtained in his/her official capacity or position of employment that is made confidential under state or federal law except as authorized by law.
  1.3.6.2. An official or employee may not use or disclose information obtained in his/her official capacity or position of employment with the intent to result in financial gain for himself/herself or any other person or entity.

1.3.7. Use of municipal time, facilities, etc.
  1.3.7.1. An official or employee may not use or authorize the use of municipal time, facilities, equipment, or supplies for private gain or advantage to himself/herself.
  1.3.7.2. An official or employee may not use or authorize the use of municipal time, facilities, equipment, or supplies for private gain or advantage to any private person or entity, except as authorized by legitimate contract or lease that is determined by the governing body to be in the best interests of the municipality.

1.3.8. Use of position or authority
  1.3.8.1. An official or employee may not make or attempt to make private purchases, for cash or otherwise, in the name of the municipality.

Financial Policies (Continued)

1.3.8.2. An official or employee may not use or attempt to use his/her position to secure any privilege or exemption for himself/herself or others that is not authorized by the charter, general law, or ordinance or policy of the municipality.

1.3.9. Outside employment

1.3.9.1. An official or employee may not accept or continue any outside employment if the work unreasonably inhibits the performance of any affirmative duty of the municipal position or conflicts with any provision of the municipality’s charter or any ordinance or policy.

1.3.10. Ethics complaints

1.3.10.1. The City Attorney is designated as the ethics officer of the municipality. Upon the written request of an official or employee potentially affected by a provision of this chapter, the City Attorney may render an oral or written advisory ethics opinion based upon this chapter and other applicable law.

1.3.10.2. Except as otherwise provided in this subsection, the City Attorney shall investigate any credible complaint against an appointed official or employee charging any violation of this chapter, or may undertake an investigation on his/her own initiative when he/she acquires information indicating a possible violation and make recommendations for action to end or seek retribution for any activity that, in the attorney’s judgment, constitutes a violation of this code of ethics.

1.3.10.3. The City Attorney may request that the governing body hire another attorney, individual, or entity to act as ethics officer when he/she has or will have a conflict of interests in a particular matter.

1.3.10.4. When a complaint of a violation of any provision of this chapter is lodged against a member of the municipality’s governing body, the governing body shall either determine that the complaint has merit, determine that the complaint does not have merit, or determine that the complaint has sufficient merit to warrant further investigation. If the governing body determines that a complaint warrants further investigation, it shall authorize an investigation by the City Attorney or another individual or entity chosen by the governing body.

1.3.10.5. The interpretation that a reasonable person in the circumstances would apply shall be used in interpreting and enforcing this code of ethics.

1.3.10.6. When a violation of this code of ethics also constitutes a violation of personnel policy, rule, or regulation or a civil service policy, rule, or regulation, the violation shall be dealt with as a violation of the personnel or civil service provisions rather than as a violation of this code of ethics.

Financial Policies (Continued)

1.3.11. Violations

1.3.11.1. An elected official or appointed member of a separate municipal board, commission, committee, authority, corporation, or other instrumentality who violates any provision of this chapter is subject to punishment as provided by the municipality's charter or other applicable law and in addition is subject to censure by the governing body. An appointed official or an employee who violates any provision of this chapter is subject to disciplinary action.

1.4. Internal Controls and Risk Management

1.4.1. Applicability

1.4.1.1. The internal controls and risk management policies contained in this chapter are designed to undergird all of the City's financial policies, and apply to all City elected or appointed officials, full- or part-time employees, departments, and funds.

1.4.2. Policy

1.4.2.1. The City shall maintain a system of internal control to safeguard its assets against loss, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

1.4.2.2. The Finance and Human Resources Director shall maintain the City's Internal Control Manual and provide annual updates for approval by resolution of the Board of Commissioners. The Internal Control Manual shall:

1.4.2.2.1. Address the objectives of internal controls, including:

1.4.2.2.1.1. reporting – reliability;

1.4.2.2.1.2. operations – effective and efficient; and

1.4.2.2.1.3. compliance – compliant with applicable laws, regulations, contracts, and grant agreements.

1.4.2.2.2. Address the components of internal controls, including:

1.4.2.2.2.1. the control environment;

1.4.2.2.2.2. risk assessment;

1.4.2.2.2.3. control activities;

1.4.2.2.2.4. information and communications; and

1.4.2.2.2.5. monitoring.

1.4.2.3. Written procedures

1.4.2.3.1. Written procedures will be maintained by the Finance and Human Resources Director for all functions involving the handling of cash and securities. These procedures shall be in compliance with the Internal Control Manual.

1.4.3. Finance department responsibilities

1.4.3.1. The Finance Department shall issue internal control procedures, updated annually, and based upon best practices in internal controls and/or based upon deficiencies that have been identified by City staff or the independent auditors. Finance shall ensure that a good faith effort is made to implement all independent auditor recommendations pertaining to internal control. The Finance Department will administer an "in-house audit" program to regularly and systematically review and monitor internal control procedures and compliance with City charter and state and federal regulations regarding internal controls or financial reporting.

1.4.4. City Manager responsibilities

1.4.4.1. The City Manager is responsible to ensure that internal control procedures developed by the Finance Department and approved by the Board of Commissioners are followed throughout each department of the City.

2. Financial Planning

2.1. Annual Budget

2.1.1. Applicability

2.1.1.1. This chapter is the City's Annual Budget policy. The City's budget policy is driven by the City's charter, from which most of the policy elements were derived.

2.1.1.2. Budget commissioner and fiscal year

2.1.1.2.1. The City Manager shall be budget commissioner.

2.1.1.2.2. The fiscal year of the city shall begin on July 1, unless otherwise provided by ordinance.

2.1.2. Budget process

2.1.2.1. The City Manager shall, on or before May 15 of each year, submit to the Board of Commissioners an estimate of the expenditures and revenue of the City for the ensuing fiscal year. This estimate shall be compiled from detailed information obtained from the several departments.

2.1.2.1.1. The City Manager shall provide an annual budget calendar, to be approved by resolution of the Board of Commissioners, that outlines the necessary steps to prepare the annual budget in accordance with 2.1.2.1. above.

2.1.2.1.2. In addition to revenues and expenditures, the City Manager shall cause to be provided an estimate of other financing sources, other financing uses, and any planned use of fund balance to arrive at a balanced budget for the ensuing fiscal year.

2.1.3. Appropriation ordinance and amendments

2.1.3.1. Upon receipt of the estimate provided for in 2.1.2.1. above, the Board of Commissioners shall prepare a tentative appropriation ordinance.

Financial Policies (Continued)

2.1.3.2. The appropriation ordinance for each fiscal year shall be finally adopted before the first day of the fiscal year.

2.1.3.3. Amendments may be made to the original appropriations ordinance at any time during a current fiscal year; provided, however, that, except for emergency expenditures, increased appropriations may be made only after the City Manager has certified in writing that sufficient unappropriated revenue will be available.

2.1.3.3.1. The City Manager may make line-item-detail appropriation transfers within each fund, which shall be reported to the Board of Commissioners at their subsequent regularly scheduled meeting.

2.1.4. Reversion of appropriations to general fund

2.1.4.1. At the end of each year, all unencumbered balances or appropriations in the treasury shall revert to the general fund and be subject to further appropriations.

2.1.5. Annual operating budget – publication – budgetary comparison

2.1.5.1. The governing body shall publish the annual operating budget and budgetary comparisons of the proposed budget with the prior year's actual figures and the current year's estimated figures, which information shall include the following:

2.1.5.1.1. Revenues and expenditures for the following governmental funds: general, streets/public works, general purpose school, and debt service;

2.1.5.1.2. Revenues for each fund shall be listed separately by local taxes, State of Tennessee, federal government, and other sources;

2.1.5.1.3. Expenditures for each fund shall be listed separately by salaries and other costs;

2.1.5.1.4. Beginning and ending fund balances shall be shown for each fund; and

2.1.5.1.5. The number of full-time equivalent employee positions shall be shown for each fund.

2.1.5.2. The publication shall be in a newspaper of general circulation and shall be published not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

2.2. Long-Term Financial Planning

2.2.1. Applicability

2.2.1.1. This chapter is applicable to all funds with a minimum fund balance requirement set by official action of the Board of Commissioners (see chapter 2.7. Fund Balances).

2.2.2. Purpose

2.2.2.1. The purpose of this policy is to ensure the City's ongoing financial sustainability beyond a single fiscal year budget cycle (see City Charter and chapter 2.1. Annual Budget). Financial sustainability is defined as the City's long-term financial performance and positioning where planned long-term service and infrastructure levels and standards are met without unplanned increases in rates or disruptive cuts to City services.

2.2.3. Definitions and acronyms

2.2.3.1. Business Plan – an operational plan that describes how a given department will accomplish its mission.

2.2.3.2. Capital Improvement Plan ("CIP") – a plan that describes the capital projects and associated funding sources the City intends to undertake in the ensuing fiscal year, plus four additional fiscal years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.

2.2.3.3. Long-Term Financial Plan ("LTFP") – an investment plan or strategy with a term of usually longer than one year.

2.2.3.4. Program – a set of activities, operations, or organizational units designed and directed to accomplish a specific service objective for a defined set of constituents.

2.2.4. Policy

2.2.4.1. The LTFP process evaluates known internal and external issues impacting the City's financial condition. Such issues are identified, presented, and mitigated when and where possible. The process begins by identifying critical areas which have, or are expected to have, an impact on the financial condition of the City over the next five years. Once the issues are identified, specific goals and objectives are developed for each matter. The LTFP is a constantly changing and moving document which will be routinely updated and presented on an ongoing five-year rolling basis. The LTFP will be incorporated into the City's annual operating budget (see chapter 2.1. Annual Budget) and presented to the Board of Commissioners through the formulation of the Annual Budget. The LTFP is intended to help the City achieve the following:

2.2.4.1.1. ensure the City can attain and maintain financial sustainability;

2.2.4.1.2. ensure the City has sufficient long-term information to guide financial decisions;

2.2.4.1.3. ensure the City has sufficient resources to provide Programs and services to stakeholders;

2.2.4.1.4. ensure potential risks to ongoing operations are identified in the LTFP process and communicated on a regular basis;

2.2.4.1.5. establish mechanisms to identify early warning indicators, and

Financial Policies (Continued)

2.2.4.1.6. identify changes in expenditure or revenue structures needed to deliver services or to meet the goals adopted by the Board of Commissioners.

2.2.4.2. Scope of the Plan

2.2.4.2.1. Timeline – the LTFP will forecast revenues, other financing sources, expenditures, other financing uses, use of fund balance, and ending fund balances at least five years into the future or longer where specific issues call for a longer timeline.

2.2.4.2.2. Analysis – the LTFP will provide meaningful analysis of key trends and conditions, including but not limited to:

2.2.4.2.2.1. Analysis of the affordability of current services, projects, and obligations:

2.2.4.2.2.1.1. An analysis of the City's environment in order to anticipate changes that could impact the City's service and/or financial objectives.

2.2.4.2.2.1.2. Revenue, other financing source, expenditure, and other financing use projections, including the financial sustainability of current service levels over a multi-year period.

2.2.4.2.2.1.3. The affordability of current debt relative to affordability ratios prescribed by City or State of Tennessee law.

2.2.4.2.2.1.4. The affordability of maintaining and replacing the City's current capital assets.

2.2.4.2.2.1.5. The ability to maintain compliance with the Fund Balance policy (chapter 2.7.) within target ranges over a multi-year period.

2.2.4.2.2.1.6. The impact of non-current liabilities on the City's financial position.

2.2.4.2.2.2. Analysis of the affordability of anticipated service expansions or investments in new assets:

2.2.4.2.2.2.1. The operating costs of any new initiatives, projects, or expansion of services where funding has been identified through alternative sources (CIP, grants, debt issuance, etc.) or adopted or approved by the Board of Commissioners through other actions. Service delivery of administrative services and functions shall be included to the extent needed proportionately with the expansion of other services.

2.2.4.2.2.2.2. The affordability of the City's long-term CIP, including operating and maintenance costs for new assets.

2.2.4.2.2.2.3. The affordability of other master plans that call for significant financial investment by the City.

Financial Policies (Continued)

2.2.4.2.2.3. Synthesis of the above to present the City's financial condition:

2.2.4.2.2.3.1. A clear presentation of the resources needed to accomplish the capital improvements identified in the City's CIP and to maintain the existing capital assets.

2.2.4.2.2.3.2. A clear presentation of the resources needed to maintain existing services at their present level in addition to the expansion of services as may have been identified through the analysis described above.

2.2.4.2.2.3.3. Identification of imbalances between the City's current direction and the conditions needed for continued financial health.

2.2.4.2.3. Solution-Driven – the LTFP will identify issues that may challenge the City's continued financial health, and the plan will identify possible solutions. Planning decisions shall be made primarily from a long-term perspective and structural balance is the goal of the planning process. For the purpose of this policy, structural balance means that ending fund balance must meet the minimum levels prescribed in chapter 2.7. Fund Balances.

2.2.4.3. Continuous improvement

2.2.4.3.1. City staff will regularly look for and implement opportunities to improve the quality of the forecasting, analysis, and strategy development that comprises the LTFP. These improvements will primarily be identified through the comparisons of projected performance with actual results.

2.2.4.4. Structural balance

2.2.4.4.1. Long-term structural balance is the goal of long-term financial planning. Should the long-term forecasting and analysis show that the City is not structurally balanced over the five-year projection period, the City Manager will make recommendations for the Board of Commissioners' approval on how the plan can be brought into balance.

2.2.4.5. Non-current liabilities

2.2.4.5.1. The LTFP will address strategies for ensuring that the City's long-term liabilities remain affordable.

2.2.5. Quality control and assurance

2.2.5.1. It is the responsibility of the City Manager and Finance and Human Resources Director to develop procedures providing sufficient guidance to affected City personnel to fulfill the intent of this policy.

2.3. Cash Management and Investments

2.3.1. Applicability

2.3.1.1. This chapter outlines the City's cash management and investment policy in compliance with the requirements of Tennessee Code Annotated ("T.C.A.") § 6-56-106. The City has a responsibility to be a good steward of public resources, and this policy will ensure a reasonably safe and productive investment environment for City resources. The responsibility of oversight of the policy resides with the Board of Commissioners, while the daily operation of the policy, including authority for investing or reinvesting assets, is the responsibility of the City Manager and the Finance and Human Resources Director.

2.3.1.2. This policy shall be operated in conformity with all applicable governing legislation and other legal requirements. In instances where T.C.A. and/or federal requirements are more restrictive than City policy requirements, the more restrictive requirements will be followed.

2.3.1.3. Investment policies of the Lakeland School System ("LSS") and associated funds shall be set by the Lakeland Board of Education, in compliance with other applicable federal and/or State of Tennessee requirements as set forth above.

2.3.2. Scope

2.3.2.1. This policy applies to the investment of all City cash and cash equivalents, including certificates of deposit and other investments allowed for under this policy. This policy does not apply to investment of employee retirement funds nor to investment of LSS funds.

2.3.2.2. This policy applies to investments within both governmental and proprietary funds of the City, and to governmental and business-type activities.

2.3.2.2.1. Pooling of funds

2.3.2.2.1.1. Except for cash in certain restricted and special funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies regarding investment pricing, safekeeping, and administration.

2.3.2.2.1.2. Investment income will be allocated to the various funds based on their respective participation and in accordance with accounting principles generally accepted in the United States ("GAAP").

2.3.2.2.1.3. Exclusions: Un-spent proceeds from general obligation municipal bonds or other externally restricted sources of cash and cash equivalents shall not be pooled but maintained in separate depository accounts (see Authorized Financial Institutions and Depositories).

Financial Policies (Continued)

2.3.3. General objectives

2.3.3.1. The primary objectives of investment activities shall be safety, liquidity, and return.

2.3.3.2. Safety –

2.3.3.2.1. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest-rate risk.

2.3.3.2.1.1. Credit risk

2.3.3.2.1.1.1. The City will minimize credit risk, which is the risk of loss of all or part of the investment due to the failure of the security issuer or backer, by:

2.3.3.2.1.1.1.1. limiting investments to the types of securities listed in Suitable and Authorized Investments in this Policy;

2.3.3.2.1.1.1.2. pre-qualifying and conducting ongoing due diligence of the financial institutions and advisers (as applicable) with which the City will do business in accordance with Authorized Financial Institutions and Depositories; and

2.3.3.2.1.1.1.3. diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer and/or financial institutions will be minimized.

2.3.3.2.1.2. Interest-rate risk

2.3.3.2.1.2.1. The City will minimize interest-rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

2.3.3.2.1.2.1.1. structuring the investment portfolio so that security maturities match cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity; and

2.3.3.2.1.2.1.2. investing operating funds primarily in shorter-term securities or similar investment pools and limiting individual security maturity as well as the average maturity of the portfolio in accordance with the Investment Diversification and Constraints section of this policy.

Financial Policies (Continued)

2.3.3.3. Liquidity

2.3.3.3.1. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. As all possible cash demands cannot be anticipated, the portfolio shall also consist largely of funds maintained in active checking accounts or local government investment pools offering same-day liquidity for short-term funds.

2.3.3.4. Return

2.3.3.4.1. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

2.3.3.4.2. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core investments are limited to relatively low-risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

2.3.3.4.2.1. A security with declining credit may be sold early to minimize loss of principal (if applicable).

2.3.3.4.2.2. Selling a security and reinvesting the proceeds that would improve the quality, yield, or target duration in the portfolio may be undertaken.

2.3.3.4.2.3. Unanticipated liquidity needs of the portfolio require that the security be sold.

2.3.4. Standards of care

2.3.4.1. Prudence - the standard of prudence to be used by investment officials shall be the "uniform prudent investor act" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Financial Policies (Continued)

2.3.4.2. Ethics and conflicts of interest - officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business, in accordance with applicable laws. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

2.3.4.3. Delegation of authority - authority to manage the investment program in accordance with this policy is granted to the City Manager and Finance and Human Resources Director, hereinafter referred to as "investment officers." Responsibility for the operation of the investment program is hereby delegated to the investment officers, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this policy. At a minimum, procedures shall include references to the following: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officers. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

2.3.5. Authorized financial institutions and depositories

2.3.5.1. Authorized financial institutions and depositories, whether utilized for investment or business checking services, are those that are 1) Tennessee Bank Collateral Pool participants (thereby ensuring funds are adequately collateralized in accordance with T.C.A. requirements) or 2) the State of Tennessee Local Government Investment Pool ("LGIP").

2.3.5.2. Currently authorized financial institutions utilized by the City are as listed in Ordinance 08-124:

2.3.5.2.1. Trustmark National Bank;
2.3.5.2.2. Regions Bank;
2.3.5.2.3. First Citizens National Bank;
2.3.5.2.4. SunTrust Bank;
2.3.5.2.5. Bank of Bartlett; and
2.3.5.2.6. First Tennessee Bank.

2.3.5.3. The investment officers shall annually verify that City depositories remain participants in the Bank Collateral Pool via the Tennessee Department of Treasury website.

Financial Policies (Continued)

2.3.6. Safekeeping and custody

2.3.6.1. Delivery vs. payment - if authorized by further ordinance, all trades of marketable securities will be executed by delivery vs. payment ("DVP") to ensure that securities are deposited in an eligible custody account prior to the release of funds.

2.3.6.2. Safekeeping - if authorized by further ordinance, securities will be held by an independent third-party custodian selected by the City as with all securities held in the City's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70).

2.3.6.3. Internal controls - the investment officers shall establish a system of internal controls, which shall be documented in writing (see chapter 1.4. Internal Controls and Risk Management). The internal controls shall be reviewed annually by the Board of Commissioners and with the independent auditor. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City.

2.3.7. Suitable and authorized investments

2.3.7.1. While T.C.A. § 6-56-106 allows for the investment of City funds in several types of investments, for the purposes of this policy investment of City funds is only authorized in demand deposit accounts, including checking accounts and non-negotiable certificates of deposit. Funds held shall be segregated and identified by external restrictions, where applicable.

2.3.7.2. Full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit. Such collateralization is accomplished via the selection of institutions included in 2.3.5.2. above.

2.3.7.3. Repurchase agreements are not authorized.

2.3.8. Investment diversification and constraints

2.3.8.1. To eliminate risk of loss resulting from the overconcentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalents in all City funds shall be diversified by investment with the financial institutions listed in 2.3.5.2. above.

2.3.9. Reporting

2.3.9.1. Investment earnings and performance shall be reported monthly to the Board of Commissioners as a component of the Treasurer's Report.

Financial Policies (Continued)

2.4. Capital Projects

2.4.1. Applicability

2.4.1.1. This chapter contains a number of important policy considerations that are the basis for the Capital Improvements Plan ("CIP"). These policies provide guidelines for all financial aspects of the CIP and ultimately affect the project selection process.

2.4.2. Relationship of LTFP to the CIP

2.4.2.1. Virtually all of the projects included in the CIP are based upon formal long-range plans that have been adopted by the Board of Commissioners. This ensures that the CIP, which is the embodiment of the recommendations of these individual planning studies, is responsive to the officially stated direction of the Board of Commissioners as contained in the LTFP and supporting documents.

2.4.3. Establishing CIP priorities

2.4.3.1. The City uses the following basic CIP project prioritization and selection process:

2.4.3.1.1. Each CIP program area establishes criteria to be used in the prioritization of specific projects submitted for funding. These specific criteria are developed in conjunction with Board of Commissioners priorities and input from citizens and associated City boards and commissions (if applicable).

2.4.3.1.2. The Finance Department determines revenue projections available to the non-utility CIP in consultation with various revenue-generating departments and the amount of resources available for new projects.

2.4.3.1.3. The City Manager evaluates the various CIP projects and, in consultation with the City Engineer, selects those with highest priority.

2.4.3.1.4. Within the available funding, the highest priority projects are then selected and funded in the CIP.

2.4.3.1.5. The City Engineer recommends an expenditure plan to the City Manager and Finance and Human Resources Director, which includes all capital costs and any applicable maintenance and operations ("M&O") and/or required short-term financing costs. The City Engineer is responsible for the cost estimates, including future M&O costs related to the implementation of completed projects.

2.4.3.1.6. A preliminary CIP is recommended to the Board of Commissions by the City Manager and Finance and Human Resources Director along with the Annual Budget.

2.4.3.1.7. The Board of Commissioners review the LTFP, the CIP, and the Annual Budget prior to adopting the Annual Budget and establishing related appropriations as a part of the City's annual operating budget process.

2.4.4. Types of projects included in the CIP

2.4.4.1. The CIP will display, to the maximum extent possible, all major capital projects in which the City is involved. While the following criteria may be used as a general guide to distinguish which projects should be included or excluded from the CIP, there are always exceptions which require management's judgment.

2.4.4.2. For purposes of the City's CIP, a CIP project is generally defined to be any project that possesses all of the following characteristics:

2.4.4.2.1. exceeds an estimated cost of $100,000;

2.4.4.2.2. involves totally new physical construction, reconstruction designed to gradually and systematically replace an existing system, replacement of a major component of an existing facility or computer system, or acquisition of land or structures; and

2.4.4.2.3. involves City funding in whole or in part or involves no City funds but is the City's responsibility for implementing (such as a 100%-grant-funded project).

2.4.5. Scoping and costing based on predesign study

2.4.5.1. Some projects are initially proposed and funded only for preliminary engineering and planning work. This funding will not provide any monies to develop final plans, specifications, and estimates to purchase rights-of-way or to construct the projects. However, generally an estimated amount sufficient to cover these costs based on a rough preliminary estimate is earmarked within the program area.

2.4.6. Required project features and financial responsibility

2.4.6.1. If a proposed CIP project will cause a direct impact on other publicly owned facilities, an equitable shared and funded cost plan must be coordinated between the affected program areas.

2.4.7. Predictability of project timing, cost, and scope

2.4.7.1. The predictability of timing and costs of projects is important to specific private developments, such as the provision of street improvements or the extension of major sewer lines or water supply, without which development could not occur. These projects generally involve significant financial contributions from such private development through impact fees, developer extension agreements, developer contributions, and other means. Once a project has been approved by the Board of Commissioners in the CIP, project scheduling is a priority to maintain.

2.4.8. CIP non-utility maintenance and operating ("M&O") costs

2.4.8.1. Non-utility CIP project M&O costs identified in the project description, as approved by the Board of Commissioners, shall have a funding plan. Preferably, operating budget tax sources will not be provided for this purpose. More suitable sources of funding include project-generated revenues, user fees, or other new taxes.

Financial Policies (Continued)

2.4.9. Preference for existing capital infrastructure

2.4.9.1. It is the City's policy to ensure that adequate resources are allocated to preserve the City's existing infrastructure before targeting resources to build new facilities that also have operating and maintenance obligations. This policy addresses the need to protect the City's historical investment in capital facilities and to avoid embarking on a facility enhancement program, which when coupled with the existing facilities requirements, the City cannot afford to adequately maintain.

2.4.10. New facilities should be of high quality, low maintenance, least cost

2.4.10.1. This policy has guided the development and execution of the CIP through an emphasis on lowest life-cycle cost. Projects should only be built if the necessary funding to operate them is provided. Also, priority is given to new facilities that have minimal ongoing maintenance costs so as to limit the impact upon both the CIP and the operating budget.

2.4.11. Public input for capital projects

2.4.11.1. The City makes a serious commitment to public involvement. All of the City's long-range plans have been developed through an extensive citizen involvement program. Citizen involvement occurs at the long-range plan development stage, during CIP review and adoption, during master planning processes, during design and construction of specific projects, and through public processes associated with City boards and commissions. Public hearings are held during the CIP development and approval process to allow the public to comment on the recommended projects. The projects themselves call for an extensive public outreach effort, allowing those most closely effected to influence the design of the projects. While public input is essential to the successful implementation of the CIP, staff and the Board of Commissioners must also remain conscious of the overall effect upon costs when responding to requests of project neighbors.

2.4.12. Basis for project appropriations

2.4.12.1. During the Board of Commissioners' annual CIP review and Annual Budget process, the Board of Commissioners will appropriate the estimated project costs for projects in the CIP to be implemented in the ensuing fiscal year. Subsequent amendments to appropriation levels for changes to the CIP may be approved by the Board of Commissioners – see section 2.1.3. above.

2.4.13. Balanced CIP

2.4.13.1. The CIP is a balanced five-year plan. This means that for the entire five-year period, revenues will be equal to project expenditures in the Plan. It is anticipated that the plan will have more expenditures than revenues in single years of the Plan, but this imbalance will be corrected through the use of interim financing as needed. Any additional financing needed for CIP implementation will be approved by the Board of Commissioners.

Financial Policies (Continued)

2.4.14. Use of debt in the CIP

2.4.14.1. The CIP is viewed as a long-term program that will continually address capital requirements far into the future. The use of debt to fund the CIP shall be limited, and in accordance with chapter 2.5. Debt Management.

2.4.15. CIP plan update and amendment

2.4.15.1. The CIP will be updated at least annually as a part of the City's annual budget process. The Board of Commissioners may amend the CIP at any time if a decision must be made and action must be taken before the next CIP review period. The Board of Commissioners has delegated authority to the City Manager to administratively approve CIP adjustments if their impact is within the current fiscal year, and within the same fund (see policy on budget transfers). All project additions or deletions must be approved by the Board of Commissioners.

2.4.16. Formalization of monetary agreements

2.4.16.1. All agreements between the City and outside jurisdictions shall be in writing specifying the financial terms of the agreement, the length of the agreement, and the timing of any required payments. These agreements shall be reviewed by the City Attorney. Formalization of these agreements will protect the City's interests. Program areas shall make every effort to promptly request any reimbursements that are due the City. Where revenues from outside jurisdictions are ongoing, these requests shall be made at least quarterly, unless alternative arrangements are approved by the City Manager or Board of Commissioners.

2.4.17. Projected grant revenues

2.4.17.1. Grant-funded capital expenditures are budgeted prior to the specific grant award. City overhead or indirect costs for grant-funded programs will be included in all grant proposals, where permitted. With grant-funded capital acquisitions, the City will attempt to recover ongoing M&O costs, and replacement costs associated with the acquisition.

2.4.18. Applicable project charges

2.4.18.1. CIP projects should reflect all costs that can be clearly shown to be necessary and applicable. Staff charges to CIP projects will be limited to time spent actually working on those projects and shall include an overhead factor to cover the applicable portion of that person's operating cost.

Financial Policies (Continued)

2.5. Debt Management

2.5.1. Applicability and purpose

2.5.1.1. The purpose of this chapter is to establish a set of parameters by which debt obligations will be undertaken by the City. This policy reinforces the commitment of the City and its officials to manage the financial affairs of the City so as to minimize risks, avoid conflicts of interest, and ensure transparency while still meeting the City's capital needs. A debt management policy signals to the public and the rating agencies that the City is using a disciplined and defined approach to financing capital needs and fulfills the requirements of the State of Tennessee regarding the adoption of a debt management policy. This policy applies to all debt-related activities of the City without respect to the City fund in which the proceeds will be deposited, or from which debt service will be paid.

2.5.2. Goals and objectives

2.5.2.1. The goal of this policy is to assist decision makers in planning, issuing, and managing debt obligations by providing clear direction as to the steps, substance, and outcomes desired. In addition, greater long-term stability will be generated by the use of consistent guidelines in issuing debt. The City's objectives are to enhance internal financial management by:

2.5.2.1.1. achieving the lowest cost of capital;

2.5.2.1.2. ensuring high credit quality;

2.5.2.1.3. assuring access to capital markets;

2.5.2.1.4. preserving financial flexibility; and

2.5.2.1.5. managing various forms of risk exposure.

2.5.3. Debt and debt types

2.5.3.1. Definition of debt – all obligations of the City to repay, with or without interest, in installments and/or at a later date, some amount of money utilized for the purchase, construction, or operation of City resources. This includes but is not limited to notes, bond issuances, capital leases, and loans of any type (whether from an outside source such as a bank or from another internal fund). When the City determines that the use of debt is appropriate, the types of debt listed herein shall be utilized.

2.5.3.2. The Finance and Human Resources Director shall monitor and report the City's total outstanding debt obligation to the Board of Commissioners (maturities and terms and conditions of all obligations, to ensure compliance). The Finance and Human Resources Director shall also report to the Board of Commissioners any matter that adversely affects the credit or financial integrity of the City.

2.5.3.3. The City will seek to structure debt with level or declining debt service payments over the life of each individual bond issue or loan.

2.5.3.4. As a rule, the City will not backload, use “wrap-around” techniques, balloon payments, or other exotic formats to pursue the financing of projects. When refunding opportunities, natural disasters, other non-general fund revenues, or other external factors occur, the City may utilize non-level debt methods. However, the use of such methods must be thoroughly discussed in a public meeting and the mayor and governing Board of Commissioners must determine such use is justified and in the best interest of the City.

2.5.3.5. Long-term debt

2.5.3.5.1. The City may issue long-term debt at their discretion if the City presumes that capital improvements should not be financed from current revenues or short-term borrowing. Long-term debt shall not be used to finance current operations. Long-term debt may be used for capital purchases or construction identified through the CIP, regional development, transportation, or other master process or plan.

2.5.3.5.2. In accordance with accounting principles generally accepted in the United States (“GAAP”) and state law, the maturity of the underlying debt will not be more than the useful life of the assets purchased or built with the debt, not to exceed 30 years; however, an exception may be made with respect to federally-sponsored loans, provided such an exception is consistent with law and accepted practices.

2.5.3.5.3. All costs associated with the initial issuance or incurrent of debt, management, and repayment of debt (including interest, principal, and fees or charges) shall be disclosed prior to action by the Board of Commissioners in accordance with the notice requirements stated above.

2.5.3.5.4. Costs related to the repayment of debt, including liabilities for future years, shall be provided in context of the annual budgets from which such payments will be funded (i.e. General Obligations bonds in context of the General Fund, revenue bonds in context of the dedicated revenue stream and related expenditures, loans, and notes).

2.5.3.5.5. General obligation debt

2.5.3.5.5.1. The City may issue general obligation debt secured by the full faith and credit of the City. The City may also use the general obligation pledge to support other debt issuances, if the additional support improves the economics and complies with this debt management policy.

2.5.3.5.6. Revenue debt

2.5.3.5.6.1. The City may issue revenue bonds secured by the revenues generated from the capital project being financed.

2.5.3.5.7. Bond or note structure

2.5.3.5.7.1. Serial bonds – the City may issue bonds that mature serially.

2.5.3.5.7.2. Term bonds – the City may issue bonds that mature with mandatory sinking funds.

2.5.3.5.7.3. Duration – all debt will be financed for the shortest period of time between the useful life of the asset financed or thirty (30) years.

2.5.3.5.7.4. Capitalized interest – revenue bonds may require the use of capitalized interest to pay debt service until the project begins to generate revenue. Capitalized interest will be calculated from the issuance date to the shortest period of time between three (3) years or the time limit imposed by statute or the internal revenue service ("IRS") code.

2.5.3.5.7.5. Debt structure – debt issuances shall be structured to achieve level debt service or level principal. The use of bullet or balloon maturities should be avoided except in instances where bullets or balloon maturities make existing overall debt service level or to match a specific revenue stream.

2.5.3.5.7.6. Call provisions – long-term debt issuances will include a minimum call feature that is ten (10) years from the date of delivery of such debt.

2.5.3.5.7.7. Original issuance discount/premium – debt with original issuance discount or premium will be permitted.

2.5.3.5.8. Capital leases

2.5.3.5.8.1. The City may issue capital leases to finance projects that amortize in three (3) to seven (7) years.

2.5.3.6. Short-term debt

2.5.3.6.1. Short-term borrowing may be issued in order to finance short-term funding for projects and temporary funding of operational cash flow deficits or anticipated revenues.

2.5.3.6.2. Bond anticipation notes ("BANs"): The City may issue BANs during the construction period of a project or to provide short-term financing for a project. The BANs shall not mature more than six (6) years from the date of issuance. BANs shall mature within six (6) months after substantial completion of the financed project.

2.5.3.6.3. Revenue anticipation notes ("RANs")/tax anticipation notes ("TANs"): The City may issue RANs or TANs to meet cash flow needs as long as the issue fully conforms to federal IRS and state requirements and limitations.

2.5.3.6.4. Intrafund and interfund loans: The City may also issue loans to fund operational deficiencies or to fund capital projects to be paid from the current fiscal year revenues. Loans will not extend beyond twelve (12) months and should only be issued in compliance with state statute.

2.5.3.7. Other short-term debt

2.5.3.7.1. Short-term debt may be used for certain projects and equipment financing as well as for operational borrowing; however, the City will minimize the use of short-term cash flow borrowings by maintaining adequate working capital and close budget management. Short-term debt may be issued when it provides an interest rate advantage or as interim financing until market conditions improve. The City will only issue short-term debt when there is a defined repayment source or amortization of principal.

2.5.4. Issuance process

2.5.4.1. The City is currently rated by Moody's Investor Services ("Moody's"). Moody's has prescribed certain debt metrics to ensure municipalities remain able to service existing debt and afford additional debt, should it be necessary. The City will strive to maximize their rating and minimize their borrowing cost by being mindful of the following metrics when considering the option to issue debt:

2.5.4.1.1. Net Direct Debt / Full Value – 4.00% max allowable

2.5.4.1.2. Net Direct Debt / Operating Revenue – 7.00x max allowable

2.5.4.2. Legal requirements

2.5.4.2.1. BANs, capital outlay notes ("CONs"), grant anticipation notes, RANs, and TANs will be submitted to the State of Tennessee Comptroller's Office, as and if required by T.C.A., and the Board of Commissioners prior to issuance or entering into the obligation. A plan for refunding debt issues will also be submitted to the Comptroller's Office prior to issuance. Capital or equipment leases may be entered into by the Board of Commissioners; however, details on the lease agreement will be forwarded to the Comptroller's Office on the specified form within 45 days. Additionally, the City will adhere to laws and regulations as stipulated by the Controller's Office and submit any additional information that may be required, including but not limited to refunding plans, swap documents, and negotiated sales requests.

2.5.4.2.2. The City shall comply with legal requirements for notice and for public meetings related to debt issuances. All notices shall be posted in the customary and required posting locations, including local newspapers and websites. All costs (including principal, interest, issuance, continuing, or other), terms and life of each debt issue, and a debt service schedule outlining the rate of retirement for the principal amounts shall by clearly presented and disclosed to the citizens, the Board of Commissioners, and other stakeholders in a timely manner. The City will post the Official Statement, or an electronic link to the official statement, of bond or note issuances on the City's website to ensure transparency.

2.5.4.2.3. Method of sale

2.5.4.2.3.1. Competitive sale – long-term debt is awarded to the bidder providing the lowest true interest cost. Competitive sales will be the default method of sale for the City.

2.5.4.2.3.2. Negotiated sale – long-term debt that meets certain criteria may be sold via negotiated sale. Examples of such criteria include:

2.5.4.2.3.2.1. a structure which may require a strong pre-marketing effort (such as a complex transaction or a "story" bond);

2.5.4.2.3.2.2. size of the issue;

2.5.4.2.3.2.3. market volatility;

2.5.4.2.3.2.4. variable rate demand obligations; or

2.5.4.2.3.2.5. proprietary product of a single firm

2.5.4.2.3.3. Private placement – debt purchased directly by a bank with limited marketing efforts will be allowable should it be in the City's best interest.

2.5.5. Interest rates

2.5.5.1. Variable-rate debt

2.5.5.1.1. In order to maintain a predictable debt service burden, the City will give preference to fixed-rate debt but may consider variable-rate debt. The percentage of net variable-rate debt outstanding (excluding debt which has been converted to synthetic fixed-rate debt and debt matched to assets) will not exceed thirty (30) percent of the total outstanding debt. The following circumstance may result in the consideration of issuing variable-rate debt:

2.5.5.1.1.1. Asset-liability matching

2.5.5.1.1.2. Construction funding

2.5.5.1.1.3. Current high interest rates

2.5.5.1.1.4. Variable revenue stream

2.5.5.1.1.5. Adequate safeguards against risk

2.5.5.1.2. The City will annually include in its budget an interest-rate assumption for any outstanding variable-rate debt that takes market fluctuations affecting the rate of interest into consideration.

2.5.5.1.3. Prior to entering into any variable-rate debt obligation that is backed by insurance and secured by a liquidity provider, the Board of Commissioners shall be informed of the potential effect on rates as well as any additional costs that might be incurred should the insurance fail.

2.5.5.1.4. Additionally, prior to entering into any variable-rate debt obligation that is backed by a letter of credit provider, the Board of Commissioners shall be informed of the potential effect on rates as well as any additional costs that might be incurred should the letter of credit fail.

Financial Policies (Continued)

2.5.5.1.5. Lastly, prior to entering into any variable-rate debt obligation, the Board of Commissioners will be informed of any terms, conditions, fees, or other costs associated with the prepayment of variable-rate debt obligations.

2.5.5.1.6. In cases of variable interest or non-specified costs, detailed explanation of the assumptions shall be provided along with the complete estimate of total costs anticipated to be incurred as part of the debt issue.

2.5.5.2. Use of synthetic debt

2.5.5.2.1. The City chooses not to use derivative or other exotic financial structures in the management of the City's debt portfolio.

2.5.5.2.2. Prior to any reversal of this provision, a written management report outlining the potential benefits and consequences of using these structures must be submitted to the Board of Commissioners; and the Board of Commissioners must adopt a specific amendment to this policy concerning the use of derivatives or interest-rate agreements that complies with the State Funding Board Guidelines.

2.5.6. Refinancing debt

2.5.6.1. Refinancing criteria

2.5.6.1.1. The City will refund debt when it is in the best financial interest of the City to do so. The Finance and Human Resources Director shall have the responsibility to analyze outstanding debt for refunding opportunities. The decision to refinance must be explicitly approved by the Board of Commissioners, and all plans for current or advance refunding of debt must be in compliance with state laws and regulations. Examples of reasons to refund debt include:

2.5.6.1.1.1. restructuring to meet unanticipated revenue expectations;
2.5.6.1.1.2. achieve cost savings;
2.5.6.1.1.3. mitigate irregular debt service payments;
2.5.6.1.1.4. release reserve funds; and/or
2.5.6.1.1.5. remove unduly restrictive bond covenants.

2.5.6.1.2. The City establishes a minimum present value savings threshold of three (3) percent of the refunded bond principal amount. The present value savings will be net of all costs related to the refinancing.

2.5.6.2. Term of refunding issues

2.5.6.2.1. The City will refund bonds within the term of the originally issued debt. However, the Finance and Human Resources Director may consider maturity extension, when necessary to achieve a desired outcome, provided such extension is legally permissible. The Finance and Human Resources Director may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed asset and the concept of inter-generational equity should guide this decision.

2.5.6.3. Escrow structuring

2.5.6.3.1. The City shall utilize the most optimal securities available in structuring refunding escrows. In the case of open market securities, a certificate will be provided by a third-party agent, who is not a broker-dealer, stating that the securities were procured through an arms-length, competitive bid process, that such securities were more cost effective than State and Local Government Obligations ("SLGS"), and that the price paid for the securities was reasonable within federal guidelines. Under no circumstances shall an underwriter, agent, or financial advisor sell escrow securities to the City from its own account.

2.5.6.4. Arbitrage

2.5.6.4.1. The City shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refunding. Any resulting positive arbitrage will be rebated as necessary according to federal guidelines. The City shall consult with persons familiar with the arbitrage rules to determine applicability, legal responsibility, and potential consequences associated with any refunding.

2.5.7. Professional services

2.5.7.1. The City shall require all professionals engaged in the process of issuing debt to clearly disclose all compensation and consideration received related to services provided in the debt issuance process by both the City and the lender or conduit issuer, if any. This includes "soft" costs or compensations in lieu of direct payments.

2.5.7.2. Underwriter

2.5.7.2.1. The underwriter will clearly identify itself in writing (e.g., in a response to a request for proposals or in promotional materials provided to an issuer) as an underwriter and not as a financial advisor from the earliest stages of its relationship with the City with respect to that issue. The underwriter must clarify its primary role as purchaser of securities in an arms-length commercial transaction and that it has financial and other interests that differ from those of the City. The underwriter in a publicly offered, negotiated sale will be required to provide pricing information both as to interest rates and to takedown per maturity to the City (or its designated official) in advance of the pricing of the debt.

2.5.7.2.2. Underwriter selection (negotiated transaction)

2.5.7.2.2.1. The City will select the senior manager (and co-managers, if necessary) for a proposed negotiated sale. Examples of the selection criteria include:

2.5.7.2.2.1.1. the firm’s ability and experience in managing complex transactions;

2.5.7.2.2.1.2. prior knowledge and experience with the City;

2.5.7.2.2.1.3. the firm’s willingness to risk capital and demonstration of such risk;

2.5.7.2.2.1.4. quality and experience of personnel assigned to the City’s engagement;

2.5.7.2.2.1.5. financing plan presented; and

2.5.7.2.2.1.6. underwriting fees.

2.5.7.2.3. Underwriter’s discount

2.5.7.2.3.1. The City will evaluate the proposed underwriter’s discount against comparable issues in the market. If there are multiple underwriters in the transaction, the City will determine the allocation of fees, if any, with respect to the management fee. The determination will be based upon participation in the structuring phase of the transaction.

2.5.7.2.3.2. All fees and allocation of the management fee will be determined prior to the sale date; a cap on management fee, expenses, and underwriter’s counsel may be established by the City. The senior manager shall submit an itemized list of expenses charged to members of the underwriting group. Any additional expenses must be substantiated.

2.5.7.2.4. Evaluation of underwriter performance

2.5.7.2.4.1. The City will evaluate each bond sale after completion to assess:

2.5.7.2.4.1.1. costs of issuance including underwriters’ compensation;

2.5.7.2.4.1.2. pricing of the bonds in terms of the overall interest cost and on a maturity-by-maturity basis; and

2.5.7.2.4.1.3. distribution of bonds and sales credits

2.5.7.3. Financial advisor

2.5.7.3.1. The City may select a financial advisor (or advisors) to assist in its debt issuance and debt administration processes. The City will enter into a written agreement with each person or firm serving as financial advisor in debt management and transactions. The financial advisor shall not be permitted to bid on, privately place, or underwrite an issue for which the firm is providing advisory services. Selection of the financial advisor(s) will be based on, but not limited to, the following criteria:

2.5.7.3.1.1. overall quality of the firm's proposal as an indicator of its probability for success;

2.5.7.3.1.2. relevant financial advisor experience with municipal government issuers and the public sector;

2.5.7.3.1.3. indication that the firm has a broadly-based background and is therefore capable of balancing the overall need for continuity and innovation in capital planning and debt financing;

2.5.7.3.1.4. experience and demonstrated success as indicated by its listing of current major clients;

2.5.7.3.1.5. the firm's professional reputation for integrity and compliance with state and federal law; and

2.5.7.3.1.6. independence from municipal bond underwriting, trading, or other clients, activities, or events which could result in a conflict of interest.

2.5.7.3.2. Whether in a competitive sale or negotiated sale, the financial advisor shall not be permitted to bid on, privately place, or underwrite an issue for which they are or have been providing advisory services for the issuance or broker any other debt transactions for the City.

2.5.7.4. Bond or disclosure counsel

2.5.7.4.1. The City shall enter into an engagement letter agreement with each lawyer or law firm representing the City in a debt transaction. (No engagement letter is required for any lawyer who is an employee of the City or lawyer or law firm which is under a general appointment or contract to serve as counsel to the City. The City does not need an engagement letter with counsel not representing the City, such as underwriters' counsel.)

2.5.8. Monitoring and compliance

2.5.8.1. Continuing disclosure

2.5.8.1.1. The City will provide annual financial and economic information to the Electronic Municipal Market Access system ("EMMA") website, which is the official source for municipal disclosures and market data designated by the Securities and Exchange Commission ("SEC") and the State Information Depository ("SID").

2.5.8.1.2. The City will also notify EMMA and SID of any of the following material events:

2.5.8.1.2.1. principal and interest payment delinquencies;

2.5.8.1.2.2. nonpayment-related defaults;

2.5.8.1.2.3. unscheduled draws on bond-related reserves;

2.5.8.1.2.4. unscheduled draws on credit enhancements;

2.5.8.1.2.5. substitution of credit or liquidity providers or the failure of performance on the part of a liquidity provider;

2.5.8.1.2.6. adverse tax opinions or events affecting the tax-exempt status of any bonds;

2.5.8.1.2.7. modifications to rights on bond holders;

2.5.8.1.2.8. bond calls;

2.5.8.1.2.9. defeasances;

2.5.8.1.2.10. matters affecting collateral;

2.5.8.1.2.11. rating changes; or

2.5.8.1.2.12. any additional enumerated events specified in Official Statements.

2.5.8.1.3. The City will also maintain a system of record keeping and reporting which complies with the arbitrage rebate compliance requirements of the federal tax code.

2.5.8.2. Conflicts of interest

2.5.8.2.1. Professionals involved in a debt transaction hired or compensated by the City shall be required to disclose to the City existing client and business relationships between and among the professionals to a transaction (including but not limited to financial advisor, swap advisor, bond counsel, swap counsel, trustee, paying agent, liquidity or credit enhancement provider, underwriter, counterparty, and remarketing agent), as well as conduit issuers, sponsoring organizations, and program administrators. This disclosure shall include that information reasonably sufficient to allow the City to appreciate the significance of the relationships.

2.5.8.2.2. Professionals who become involved in the debt transaction as a result of a bid submitted in a widely and publicly advertised competitive sale conducted using an industry standard, electronic bidding platform are not subject to this disclosure. No disclosure is required that would violate any rule or regulation of professional conduct.

2.5.8.3. Compliance

2.5.8.3.1. The Finance and Human Resources Director is responsible for ensuring compliance with this policy.

2.6. Working Capital (Enterprise Funds)

2.6.1. Applicability

2.6.1.1. This chapter applies to the City's proprietary enterprise fund, the Sewer Fund currently designated as fund number 412. Working capital is an important measure of liquidity in enterprise funds, which include both current and long-term assets and liabilities, as well as deferred outflows of resources and deferred inflows of resources. This policy sets that targets for minimum working capital to be maintained in the City's enterprise fund, both during the annual financial planning process as well as throughout the fiscal year.

2.6.2. Working capital defined

2.6.2.1. Working capital is defined as the enterprise fund's current assets less its current liabilities. Working capital for enterprise funds may provide a measure more comparable to governmental funds' fund balance than does the enterprise fund's net position, which is typically heavily weighted with a net investment in capital assets.

2.6.2.2. Any current assets that are restricted as to use or liquidity shall be excluded from the working capital calculation.

2.6.3. Policy

2.6.3.1. It is the City of Lakeland's policy to maintain working capital in the Sewer Fund equivalent to at least ninety (90) days' worth of annual operating expenses and debt service requirements. While this represents the minimum working capital for the Sewer Fund, it is management's and the Board of Commissioners' desire to maintain a higher level of working capital in most instances.

2.6.3.2. Working capital for the Sewer Fund shall be reported to the Board of Commissioners on a monthly basis by the Finance and Human Resources Director as a component of the Treasurer's Report.

2.6.3.3. Should the working capital in the Sewer Fund fall below the minimum working capital requirement, the City Manager and Finance and Human Resources Director shall present a plan to the Board of Commissioners, for their approval, to raise working capital above the minimum level.

Financial Policies (Continued)

2.6.4. Compliance and reporting

2.6.4.1. The City Manager is responsible for ensuring that the minimum working capital level in maintained in the Sewer Fund. The Finance and Human Resources Director is responsible for calculating, monitoring, and reporting working capital to the City Manager and the Board of Commissioners.

2.7. Fund Balances

2.7.1. Overview and applicability

2.7.1.1. The City is committed to creating, maintaining, and improving a vibrant environment for the residents of the City. To ensure economic viability, the City has established a fund balance policy dedicated to maintaining a reasonable fund balance. An appropriate fund balance should be sufficient to mitigate current and future financial risks. Benefits of a healthy fund balance include reducing the need for urgent and significant tax increases, ensuring timely response to emergency situations or unanticipated events, decreasing the need for short-term financing solutions, exhibiting sound fiscal management by permitting the development of a responsible and responsive long-term financial plan, and, maintaining (or improving) the bond rating, minimizing the cost of financing long-term projects. This policy shall apply to the funds mentioned herein.

2.7.2. Definitions

2.7.2.1. A fund is described as a set of accounts, segregated for specific purposes in accordance with laws or regulations. A Fund Balance is the difference between the assets and the liabilities of a particular fund. Fund balance descriptions can be classified into several different categories:

2.7.2.1.1. Nonspendable – balance is not able to be spent. This category is created by a legal opinion, or by the nature of underlying assets (such as prepaid expenditures and/or deposits).

2.7.2.1.2. Restricted – balance can only be spent for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

2.7.2.1.3. Committed – balance can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.

2.7.2.1.4. Assigned – balance of the fund is intended to be used for specific purposes but are not considered restricted or committed.

2.7.2.1.5. Unassigned – all other balances not previously categorized are included in this balance.

Financial Policies (Continued)

2.7.3. Establishing a Policy

2.7.3.1. When establishing a policy, the City considered a number of factors including predictability of revenues and volatility of expenditures; exposure to significant one-time outlays (disasters, immediate capital needs, state budget cuts); potential availability of fund resources from other funds; potential impact on credit ratings; and commitments and assignments.

2.7.3.2. The City has determined that the unassigned General Fund Balance will remain at a level equal to 20-30 percent of General Fund Revenues, with a target of 25 percent, plus $1,100,000 associated with cash flow purposes and exposure to variable rate debt.

2.7.3.3. During the budget process, an annual review of cash flow requirements and appropriate fund balances shall be undertaken to determine if modifications to the fund balance policy are necessary and appropriate. Any proposed amendments to this policy will be presented and voted on by the Commission as referenced herein.

2.7.4. Using Fund Balance

2.7.4.1. The City has decided to limit the use of fund balance to unanticipated expenditures (such as natural disasters or calamities, emergencies, or unexpected liabilities created by new state or federal legislation); specific and reasonable cash flow purposes; grant anticipation reimbursement; new public health and safety needs; service enhancements; early retirement of debt; and one-time capital expenditures that align with essential services. Fund balance should not be used as a long-term approach to balancing the budget or ongoing expenditures.

2.7.5. Replenishing the Fund Balance

2.7.5.1. If the Fund Balance is depleted below the level established by this policy, the City Manager, with consultation from the Finance Director, will develop a plan to replenish the Fund Balance. The plan will be approved by the Commission and should include recommendations for rate, fee or revenue adjustments and expenditure reductions, as necessary. The plan should also be reviewed and modified on an annual basis until the Fund Balance policy level is achieved. Any increase in discretionary expenditures should be limited until the Fund Balance is restored to the policy level.

3. <u>Revenues</u>

3.1. General Revenue Management

3.1.1. Applicability

3.1.1.1. The revenue policies in this chapter are designed to ensure that revenue planning and management is conducted in accordance with City charter and ordinances, as well as state and federal regulations.

Financial Policies (Continued)

3.1.2. General revenue policies

3.1.2.1. Diversified and stable base – the City will seek to maintain a diversified and stable revenue base to reduce the effects of short-term fluctuations in any one revenue source.

3.1.2.2. Current revenues for current users – the City will fund current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.

3.1.2.3. Interfund transfers and loans

3.1.2.3.1. In order to achieve important public policy goals, the City has established various special revenue, debt service, and enterprise funds to account for revenues whose use should be restricted to certain activities. Accordingly, each fund exists as a separate financing entity from other funds, with its own revenue sources, expenditures, and fund equity (fund balance or net position).

3.1.2.3.2. Any transfers between funds for operating purposes are clearly set forth in the annual budget (see chapter 2.1.). These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons, and are not intended to result in a transfer of financial resources by the end of the fiscal year. In summary, interfund transfers result in a change in fund equity; interfund borrowings do not, as the intent is to repay the loan in the near term.

3.2. User Fee Cost Recovery Goals

3.2.1. Ongoing review

3.2.1.1. Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the service delivery costs as well as changes in methods or levels of service delivery. In instances where State or other regulations limit the level of fees charged for City services, the user fee cost recovery principles may not apply. The budget document will identify where fee levels have been limited and clearly identify the subsidy required due to user fee limitations.

3.2.2. User fee cost recovery levels

3.2.2.1. In setting user fees and cost recovery levels, the following factors will be considered:

3.2.2.1.1. Community-wide versus special benefit – the level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

Financial Policies (Continued)

3.2.2.1.2. Service recipient versus service driver – after considering community-wide versus special benefit of the service, the concept of service recipient versus service driver should also be considered. For example, it could be argued that the applicant is not the beneficiary of the City's development review efforts; the community is the primary beneficiary. However, the applicant is the driver of development review costs, and as such, cost recovery from the applicant is appropriate.

3.2.2.1.3. Effect of pricing on the demand for services – the level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not overly stimulated by artificially low prices. Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low income groups.

3.2.2.1.4. Feasibility of collection and recovery – although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

3.2.3. Factors favoring low cost recovery levels

3.2.3.1. Very low cost recovery levels are appropriate under the following circumstances:

3.2.3.1.1. There is no intended relationship between the amount paid and the benefit received.

3.2.3.1.2. Collecting fees is not cost-effective or will significantly impact the efficient delivery of the service.

3.2.3.1.3. There is no intent to cover the cost of the service. Examples may include park shelter and auditorium rental.

3.2.3.1.4. The service is non-recurring, generally delivered on a "peak demand" or emergency basis, cannot reasonably be planned for on an individual basis, and is not readily available from a private sector source. Many public safety services fall into this category.

3.2.3.1.5. Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the City. Small-scale licenses and permits might fall into this category.

Financial Policies (Continued)

3.2.4. Factors favoring high cost recovery levels
- 3.2.4.1. The use of service charges as a major source of funding service levels is especially appropriate under the following circumstances:
  - 3.2.4.1.1. The service is similar to services provided through the private sector and private or other public sector alternatives could or do exist for the delivery of the service.
  - 3.2.4.1.2. For requested service that requires added costs, it is intended that there be a direct relationship between the amount paid and the level and cost of the service received. An example is higher fees for utility hookup after normal working hours.
  - 3.2.4.1.3. The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permit, plan checks, and subdivision review fees for large projects would fall into this category.

3.2.5. General concepts regarding the use of service charges
- 3.2.5.1. The following general concepts will be used in developing and implementing service charges:
  - 3.2.5.1.1. Revenues should not exceed the reasonable cost of providing the service.
  - 3.2.5.1.2. Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs such as accounting, personnel, data processing, vehicle maintenance, and insurance.
  - 3.2.5.1.3. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
  - 3.2.5.1.4. Rate structures should be sensitive to the “market” for similar services as well as to smaller, infrequent users of the service.
  - 3.2.5.1.5. A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

3.2.6. Low cost recovery services
- 3.2.6.1. Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them. However, the primary source of funding for the operation as a whole should be general-purpose revenues, not user fees.
  - 3.2.6.1.1. Maintaining and developing public facilities that are provided on a uniform, community-wide basis such as streets, parks, and general-purpose buildings.
  - 3.2.6.1.2. Providing social service programs and economic development activities.

Financial Policies (Continued)

3.2.7. Recreation programs

3.2.7.1. The following cost recovery policies apply to the City's recreation programs:

3.2.7.1.1. Cost recovery for activities directed to adults should be relatively high.

3.2.7.1.2. Cost recovery for activities directed to youth and seniors should be relatively low. Although ability to pay may not be a concern for all youth and senior participants, these are desired program activities, and the cost of determining need may be greater than the cost of providing a uniform service fee structure to all participants. Further, there is a community-wide benefit in encouraging high levels of participation in youth and senior recreation activities regardless of financial status.

3.2.7.1.3. In those circumstances where services are similar to those provided in the private sector, cost recovery levels should be higher.

3.2.7.2. The City Parks and Recreation Department will work with the Parks Board to review recreation programs and establish specific cost recovery targets for broad program classifications.

3.2.8. Planning programs

3.2.8.1. The following cost recovery policies apply to the current planning programs:

3.2.8.1.1. Services provided under this category include:

3.2.8.1.1.1. Planning (planned development permits, tentative tract and parcel maps, rezonings, general plan amendments, variances, use permits).

3.2.8.1.1.2. Building and safety (building permits, structural plan checks, inspections, rental inspections).

3.2.8.1.1.3. Engineering (public improvement plan checks, inspections, subdivision requirements, encroachments).

3.2.8.1.2. Cost recovery for these services should generally be very high. In most instances, the City's cost recovery goal should be 100%. Exceptions to this standard include any long-range planning services, as this function is clearly intended to serve the broader community.

3.2.9. Comparability with other communities

3.2.9.1. In setting user fees, the City will consider fees charged by other agencies in accordance with the following criteria:

3.2.9.1.1. Surveying other comparable communities provides useful background information in setting fees as they reflect the market for these fees and can assess where the City compares.

3.2.9.1.2. If prudently analyzed, they can serve as a benchmark for how cost-effectively the City provides its services.

3.2.9.1.3. However, fee surveys should never be the sole or primary criteria in setting City fees as there are many factors that affect how and why other communities have set their fees at their levels. For example:

3.2.9.1.3.1. What level of cost recovery is their fee intended to achieve compared with our cost recovery objectives?

3.2.9.1.3.2. What costs have been considered in computing the fees?

3.2.9.1.3.3. When was the last time that their fees were comprehensively evaluated?

3.2.9.1.3.4. What level of service do they provide compared with our service or performance standards?

3.2.9.1.3.5. Is their rate structure significantly different than ours and what is it intended to achieve?

3.2.9.1.4. These can be very difficult questions to address in fairly evaluating fees among different communities. As such, the comparability of City of Lakeland fees to other communities should be one factor among many that is considered in setting City fees.

3.3. Sewer Fees and Rates

3.3.1. City will set fees and rates for the Sewer utility enterprise fund at levels that fully cover total direct and indirect costs, including operations, capital outlay and improvements, and debt service. The City will model five years of projected revenues and expenses, including capital improvements, and set or modify sewer rates via ordinance of the Board of Commissioners.

3.3.2. Debt service

3.3.2.1. The City will set Sewer enterprise fund rates at levels needed to fully cover debt service requirements as well as operations, maintenance, administration, and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City's rate review and setting process.

3.4. Stormwater Fees and Rates

3.4.1. The stormwater fees and rates are intended to fund operating costs of the Stormwater special revenue fund. Typically, the City will model five years of operating costs in order to recommend changes to stormwater fees to the Board of Commissioners for approval via ordinance. Major capital improvements will typically be funded by other funding sources or accumulated fund balance, if any.

3.5. Solid Waste Fees and Rates

3.5.1. The solid waste fees and rates are intended to fund operating costs of the Solid Waste special revenue fund. Typically, the City will model five years of operating costs in order to recommend changes to solid waste fees to the Board of Commissioners for approval via ordinance. Major capital improvements will typically be funded by other funding sources or accumulated fund balance, if any.

Financial Policies (Continued)

3.6. Grant Funding

3.6.1. The City shall actively seek grant funding to fund both operating and capital expenditures. Prior to acceptance of grant funding, an evaluation of the grant must determine the following:

3.6.1.1. The grant purpose is compatible with City program objectives.

3.6.1.2. The benefits provided by the grant exceed the cost of administration.

3.6.1.3. The grant does not commit the City to long-term tax funded expenditures after the completion of the grant period. The City will evaluate the cost and funding source to determine whether to continue the service when the grant period ends. The decision to continue to fund or discontinue will be made prior to accepting the grant. Alternatively, the City could choose to continue the service with other funding.

3.7. Revenue Distribution

3.7.1. The City recognizes that GAAP discourages the earmarking of General Fund revenues, and accordingly, the practice of designating General Fund revenues for specific programs should be minimized in the City's management of its fiscal affairs. However, certain revenue sources may, from time to time, be committed or assigned via resolution or ordinance of the Board of Commissioners for dedicated expenditure purposes.

3.7.2. State Street Aid Fund

3.7.2.1. The State of Tennessee requires that intergovernmental revenues received by the City for certain state-wide gas and motor fuel taxes be segregated into a separate special revenue fund – the State Street Aid Fund. The revenues received from these taxes are restricted for use on street infrastructure and maintenance. While a special revenue fund with a designated revenue source, the City may from time to time supplement expenditures in this fund through transfers from the General Fund.

4. <u>Resource Management</u>

4.1. Purchasing

4.1.1. Applicability

4.1.1.1. This chapter presents the City's purchasing policy. The City intends to purchase goods and services of high quality consistent with the expected use at the most reasonable cost. The purpose of the City purchasing policy is to provide guidance for all department and purchasing personnel involved in the procurement process. This policy applies to all City personnel involved in the procurement process and to all City purchases in any City fund.

4.1.2. Competitive procurement

4.1.2.1. Purchases less than $2,500 – competitive bids or quotations for the purchase of items which cost less than $2,500 are desirable but not mandatory. All purchases must be authorized by a purchase order approved by the City Manager, unless otherwise specifically exempt.

Financial Policies (Continued)

4.1.2.2. Purchases of $2,500 and above, but less than $10,000 – purchases, leases, and lease purchases of $2,500 and above, and less than $10,000 singly or in the aggregate during any fiscal year and, except as otherwise provided, shall require three (3) competitive bids or quotations, either verbal or written, whenever possible prior to each purchase.

4.1.2.3. Purchases of $10,000 and above

4.1.2.3.1. A description of all projects or purchases, except as otherwise provided in this chapter, which require the expenditure of City funds of $10,000 or more shall be prepared and submitted to the City Manager for authorization to call for bids or proposals.

4.1.2.3.2. The award of purchases, leases, or lease purchases of $10,000 or more shall be authorized by the Board of Commissioners to the lowest and best responsible bidder.

4.1.2.3.3. The City Manager may approve the procurement of goods or services authorized in the annual operating budget, or subsequent budget amendment, and purchases that are routine to City operations provided that the purchase, lease, or lease-purchase does not impose any substantial long-term consequences upon the City

4.1.2.3.4. The transaction involving purchases, leases, or lease-purchases of $10,000 or greater shall be evidenced by written contract.

4.1.2.4. Exceptions

4.1.2.4.1. Upon the written recommendation of the City Manager that it is clearly to the advantage of the City not to contract with competitive bidding, the Board may authorize noncompetitive contracts by resolution adopted unanimously by members present.

4.1.2.4.2. Purchases amounting to $10,000 or greater, which do not require public advertising and sealed bids or proposals, may be allowed only under the following circumstances and, except as otherwise provided herein, when such purchases are authorized by the governing body:

4.1.2.4.2.1. Sole source of supply or proprietary products as determined after complete search by the City Manager or designee, after which the City Manager shall provide notification to the Board.

4.1.2.4.2.2. Emergency expenditures with subsequent approval of the City Manager or designee in accordance with the provisions herein.

4.1.2.4.2.3. Purchases from instrumentalities created by two or more cooperating governments.

4.1.2.4.2.4. Purchases from non-profit corporations whose purpose or one of whose purposes is to provide goods or services specifically to municipalities.

4.1.2.4.2.5. Purchases, leases, or lease-purchases of real property.

4.1.2.4.2.6. Purchases, leases, or lease-purchases from any federal, state, or local governmental unit or agency, of second-hand articles or equipment or other materials, supplies, commodities, and equipment.

4.1.2.4.2.7. Purchases through other units of governments as authorized by T.C.A. 6-56-30 l et seq.

4.1.2.4.2.8. Purchases directed through or in conjunction with the State Department of General Services.

4.1.2.4.2.9. Purchases from Tennessee State industries.

4.1.2.4.2.10. Professional service contracts as provided in T.C.A. 29-20-407.

4.1.2.4.2.11. Tort Liability Insurance as provided in T.C.A. 12-4-407.

4.1.2.4.2.12. Purchases of perishable commodities.

4.1.2.4.2.13. Professional services as provided in Consultant Selection Policy for Projects funded in Whole or in Part with Funds Provided by the Federal Highway Administration or the Tennessee Department of Transportation (Local Government Guidelines Form 1-2)

4.1.2.5. Sealed bids or proposals

4.1.2.5.1. Sealed bids are required on purchases of $10,000.00 or more. Bids must be advertised in a local newspaper of general circulation not less than five days before bid opening date.

4.1.2.5.2. All solicitations of offers shall clearly set forth all requirements which vendors must fulfill and all other factors to be used in evaluating bids, proposals, or statements of qualifications.

4.1.2.5.3. Contracts shall be awarded only to responsible contractors/firms that possess the potential ability to perform successfully under the terms and conditions of the proposed procurement.

4.1.2.6. Recording bids - a summary of bids form should be used to record all bids. The form should be included in the information presented to the Board for consideration of award of the bid. All bids should be opened in public at a specified time. Late bids should not be accepted or opened.

4.1.2.7. Rejection of bids

4.1.2.7.1. The City Manager may reject any and all bids when in the City's best interest. The City shall have the authority to reject any and all bids, parts of all bids, or all bids for any one or more supplies or contractual services included in the proposed contract, when the public interest will be served thereby.

4.1.2.7.2. The City shall not accept the bid of a vendor or contractor who is in default on the payment of any taxes, licenses, fees, or other monies of whatever nature that may be due the City by said vendor or contractor.

Financial Policies (Continued)

4.1.2.8. Electronic bidding, invitations to bid, requests for proposals, and other solicitations

4.1.2.8.1. Any authorized agent purchasing on behalf of the City may satisfy any requirement for mailing by distributing invitations to bid, requests for proposals and other solicitations electronically.

4.1.2.8.2. The authorized agent may receive bids, proposals, and other offers electronically. Small businesses and minority-owned businesses shall not be required to receive or respond to invitations to bid, requests for proposals, or other solicitations electronically as provided in T.C.A 12-3-704.

4.1.2.9. Competitive sealed proposals

4.1.2.9.1. The City may use competitive sealed proposals to purchase goods and services rather than competitive sealed bids when the City Manager or designee, acting under the restrictions and requirements of T.C.A. 12-3-l 0, determines that the use of competitive sealed bidding is either not practicable or not advantageous to the City as provided by the City's Purchasing Policy.

4.1.2.9.2. The following conditions for use apply to purchases where competitive sealed proposals may be used in place of competitive bidding.

4.1.2.9.2.1. Competitive sealed proposals may be used only when qualifications, experience, or competence are more important than price in making the purchase; and

4.1.2.9.2.2. When there is more than one solution to a purchasing issue and the competitive sealed proposals will assist in choosing the best solution; or

4.1.2.9.2.3. When there is no readily identifiable solution to a purchasing issue and the competitive sealed proposals will assist in identifying one or more solutions.

4.1.2.9.3. Adequate public notice of the request for competitive sealed proposals shall be given in the same manner provided by applicable law for competitive sealed bids.

4.1.2.9.4. The award shall be made to the responsible proposer whose proposal the Board determines is the most advantageous to the City, taking into consideration price and the evaluation factors set out in the request for competitive sealed proposals. No other factor may be used in the evaluation.

4.1.2.10. Purchase orders - a pre-numbered Purchase Order form must be submitted prior to the purchase of any item, except as designated by the City Manager or designee, or otherwise provided within the City of Lakeland Purchasing Policy.

Financial Policies (Continued)

4.1.2.11. Purchase authorization by email or telephone - email and phone authorizations may be made in cases where, due to being out of the office, timely authorization is not possible. The City Manager shall appoint the authorizing person.

4.1.2.12. Sole-source and proprietary purchasing - sole-source or proprietary purchasing shall only be used when a vendor providing a good or service is the only source wherein no other acceptable substitutes or alternatives are available.

4.1.2.13. Emergencies

4.1.2.13.1. Emergency purchases are essential purchases to be made only when normal functions and operations of the City would be hampered by purchasing in the regular manner, or where property, equipment, or life are endangered through unexpected circumstances and materials, services, etc., and are needed immediately.

4.1.2.13.2. Competitive procurement according to the guidelines in the City's Purchasing Policy should be used when possible in emergencies.

4.1.2.14. Direct payments - purchases made for recurring services, most notably telephone, internet, and utility services, do not require the use of a purchase order when authorized by the City Manager or designee in advance.

4.1.2.15. Blanket purchase orders - blanket purchase orders may be used in circumstances wherein purchases from vendors are made for small or routine purchases, authorized at the first of each month, provided that the amount is less than $250 per item.

4.1.2.16. Delegated purchasing authority - purchases up to $500 may be authorized by a designated Supervisor. The City Manager may designate the persons who can authorize up to $500 in purchases.

4.1.2.17. Gasoline - the City Manager or designee may authorize the purchase of gasoline for City vehicles at gas stations within the Lakeland City Limits without a Purchase Order.

4.1.2.18. Use of City's credit card and petty cash fund

4.1.2.18.1. Purchases if items that cost less than $40 from businesses that do not issue invoices or have charge accounts may be made by either credit card or withdrawals from the petty cash fund.

4.1.2.18.2. The agent designated by the City Manager is solely responsible for any withdrawals from the petty cash fund.

4.1.2.18.3. Purchases made by credit card must comply with the City’s policy governing the use of credit cards.

4.1.2.18.4. The City Manager or designee may authorize the use of debit or purchasing cards, and designate City personnel authorized to make purchases using said debit or purchasing cards in accordance with the same provisions in the City's policy governing the use of credit cards.

Financial Policies (Continued)

4.1.2.19. Invoices
4.1.2.19.1. All invoices for services or products must be signed as received by the person receiving the equipment or service before the City releases funds to a vendor.
4.1.2.19.2. All vendor checks for City purchases shall be mailed to the vendor address on file.
4.1.2.19.3. Exceptions under special circumstances must be approved by the City Manager of designee.

4.1.3. Ethics
4.1.3.1. City employees involved in the procurement process, as in any other area of City operations, shall behave according to the highest ethical and professional standards in their affairs, conducting such business with the utmost concern for and consideration of the public's trust in the City. In accordance with maintaining the public's trust, any ethical impropriety or the perception thereof should be avoided in all business involving the City of Lakeland.
4.1.3.2. As an employee of the City of Lakeland, all City employees shall notify their supervisor as well as the City Manager if the employee has any knowledge of another employee of the City violating any provision of the City's Purchasing Policy or any other unethical or unprofessional behavior immediately upon receiving such information.

4.1.4. Conflict of interest
4.1.4.1. No purchase shall be made from, nor any contract for purchase of services made with any person, firm, or corporation in which any officer or employee of the City has a direct financial interest except when such person, firm, or corporation is the sole source for such goods or services in Shelby County, Tennessee. In such instances, all purchases shall be subject to prior approval by the City Manager, any direct financial interest having been disclosed to the City Manager prior to authorization for the purchase.
4.1.4.2. Any indirect financial relationship with any person, firm, or corporation m which the City purchases goods or services shall be disclosed to the City Manager or designee. No officer or employee of the City shall accept directly or indirectly any fee, rebate, money, or other thing of value from any person, firm, or corporation employed by or doing business with the City, except on behalf of and for the use of the City, or in accordance with the exception herein above set forth.

Financial Policies (Continued)

4.1.5. Responsibility for purchasing and record-keeping.

4.1.5.1. The City Manager or designee shall be responsible for acting in accordance with the City of Lakeland Purchasing Policy, the procedures therein required, and the general law provisions of the Municipal Purchasing Law of 1983, as amended, including keeping and filing required records and reports, as if they were set out herein and made a part the City's Purchasing Policy.

4.2. Human Resource Management

4.2.1. Applicability

4.2.1.1. This chapter provides the City's policy approach to human resource management in terms of regular staffing, temporary staffing, and the use of independent contractors in the City's efforts to ensure quality service delivery in the most efficient and cost-effective manner.

4.2.2. Regular staffing

4.2.2.1. The budget will fully appropriate the resources needed for authorized regular staffing and will limit programs to the regular staffing authorized.

4.2.2.2. Regular employees will be the core work force and the preferred means of staffing ongoing, year-round program activities that should be performed by full- and part-time City employees rather than independent contractors. The City will strive to provide competitive compensation and benefit schedules for its authorized regular work force. Each regular employee will:

4.2.2.2.1. fill an authorized regular position;

4.2.2.2.2. be assigned to an appropriate department and fund; and

4.2.2.2.3. receive salary and benefits (if applicable) consistent with the City's compensation plans.

4.2.2.3. To manage the growth of the regular work force and overall staffing costs, the City will follow these procedures:

4.2.2.3.1. The Board of Commissioners will authorize all regular positions (generally through the Annual Budget process, see chapter 2.1.).

4.2.2.3.2. The City Manager shall approve the hiring of all regular and temporary employees.

4.2.2.3.3. All requests for additional regular positions will include evaluations of:

4.2.2.3.3.1. the necessity, term, and expected results of the proposed job description;

4.2.2.3.3.2. staffing and materials costs including salary, benefits, equipment, uniforms, clerical support, and facilities;

4.2.2.3.3.3. the ability of private industry to provide the proposed service; and

Financial Policies (Continued)

4.2.2.3.3.4. additional revenues or cost savings which may be realized.

4.2.2.4. Periodically, and before any request for additional regular positions, programs will be evaluated to determine if they can be accomplished with fewer regular employees (see chapter 4.3. Productivity).

4.2.3. Temporary staffing

4.2.3.1. The hiring of temporary employees will not be used as an incremental method for expanding the City's regular work force.

4.2.3.2. Temporary employees include all employees other than regular employees, elected or appointed officials, and volunteers. Temporary employees will generally augment regular City staffing as extra-help employees, seasonal employees, contract employees, interns, and/or work-study assistants.

4.2.3.3. The City Manager and department directors will encourage the use of temporary rather than regular employees to meet peak workload requirements, fill interim vacancies, and accomplish tasks where less than full-time year-round staffing is required. Under this guideline, temporary employee hours will generally not exceed fifty (50) percent of a regular full-time position. There may be limited circumstances where the use of temporary employees on an ongoing basis in excess of this target may be appropriate due to unique programming or staffing requirements. However, any such exceptions must be approved by the City Manager.

4.2.3.4. Contract employees are defined as temporary employees with written contracts approved by the City Manager and/or Board of Commissioners who may receive approved benefits depending on hourly requirements and the length of their contract. Contract employees will generally be used for medium-term (generally between six months and two years) projects, programs, or activities requiring specialized or augmented levels of staffing for a specific period. The services of contract employees will be discontinued upon completion of the assigned project, program, or activity. Accordingly, contract employees will not be used for services that are anticipated to be delivered on an ongoing basis, except for as-needed services provided by independent contractors or contract employees filled temporarily by the City Manager due to extended vacancies in critical regular staff roles.

4.2.4. Independent contractors

4.2.4.1. Independent contractors are not City employees. They may be used in two situations:

4.2.4.1.1. Short-term, peak workload assignments to be accomplished using personnel contracted through an outside temporary employment agency (“OEA”). In this situation, it is anticipated that City staff will closely monitor the work of OEA employees and minimal training will be required. However, they will always be considered the employees of the OEA and not the City. All placements through an OEA will be coordinated through the Human Resources Department and subject to the approval of the City Manager and Finance and Human Resources Director.

4.2.4.1.2. Construction of public works or other capital projects and delivery of operating, maintenance, or specialized professional services not routinely performed by City employees. The City Manager may authorize the services of an independent contractor to fill temporary, unexpected, or prolonged vacancies in regular staff roles. Such services will be provided without close supervision by City staff, and the required methods, skills, and equipment will generally be determined and provided by the contractor. Contract awards will be guided by the City's purchasing policy (see chapter 4.1. Purchasing).

4.3. Productivity

4.3.1. Applicability

4.3.1.1. This chapter on productivity is designed to ensure delivery of City services at the highest level of quality while optimizing and managing costs.

4.3.2. Productivity standards

4.3.2.1. The City will constantly monitor and review its methods of operation to ensure that services continue to be delivered in the most cost-effective manner possible. This review process encompasses a wide of productivity issues, including:

4.3.2.1.1. Analyzing systems and procedures to identify and remove unnecessary review requirements.

4.3.2.1.2. Evaluating the ability of new technologies and related capital investments to improve productivity.

4.3.2.1.3. Developing the skills and abilities of all City employees.

4.3.2.1.4. Developing and implementing appropriate methods of recognizing and rewarding exceptional employee performance.

4.3.2.1.5. Evaluating the ability of the private sector to perform the same level of service at a lower cost.

4.3.2.1.6. Periodic formal reviews of operations on a systematic, ongoing basis.

Financial Policies (Continued)

4.3.2.1.7. Maintaining a decentralized approach to managing the City's support service functions. Although some level of centralization is necessary for review and control purposes, decentralization supports productivity by:

4.3.2.1.7.1. encouraging accountability be delegating responsibility to the lowest possible level;

4.3.2.1.7.2. stimulating creativity, innovation, and individual initiative;

4.3.2.1.7.3. reducing the administrative costs of operation by eliminating unnecessary review procedures;

4.3.2.1.7.4. improving the City's ability to respond to changing needs, and identify and implement cost-saving programs; and

4.3.2.1.7.5. assigning responsibility for effective operations and citizen responsiveness to each department.

5. Financial Reporting

5.1. Accounting, Auditing, and Financial Reporting

5.1.1. Applicability

5.1.1.1. This chapter on accounting, auditing, and financial reporting shall apply to all funds and departments of the City of Lakeland.

5.1.2. Policy

5.1.2.1. The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide effective means of ensuring that overall City goals and objectives are met.

5.1.2.2. Accounting records and reporting

5.1.2.2.1. The City will maintain its accounting records in accordance with state and federal law and regulations, as well as any specific requirements related to grant agreements. Budgetary reporting will be in accordance with the State's budget laws and regulations. The City will report its financial condition and results of operations in accordance with City charter, state regulations, and GAAP applicable to governments.

5.1.2.2.2. The Finance and Human Resources Director shall report to the Board of Commissioners 1) budget to actual comparisons for each governmental fund and 2) financial plan to actual comparisons for each enterprise fund on a monthly basis in the treasurer's report.

Financial Policies (Continued)

5.1.2.3. Auditing

5.1.2.3.1. The City Manager and Finance and Human Resources Director, with approval by the Board of Commissioners, will contract with an external Certified Public Accountant ("CPA") firm with experience in municipal auditing, and of good reputation, to annually perform the City's financial and compliance audit. Their opinions will be contained in the City's annual audited financial statements or Comprehensive Annual Financial Report ("CAFR"). Results of the annual audit shall be provided to the Board of Commissioners, the State of Tennessee, the Federal Audit Clearinghouse, and any other bodies required by regulation or agreement, in a timely manner and in no wise later than the filing due dates.

5.1.2.4. Excellence in financial reporting

5.1.2.4.1. As an additional independent confirmation of the quality of the City's financial reporting, the City will annually seek to obtain the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting. The CAFR will be presented in a way designed to communicate with citizens about the City's financial affairs.

5.1.2.5. Simplified fund structure

5.1.2.5.1. The City shall seek to minimize the number of funds. The funds will be categorized in accordance with GAAP for reporting purposes.

5.1.3. Responsibility for accounting, auditing, and financial reporting

5.1.3.1. The Finance and Human Resources Director shall be responsible for the enforcement of the City's accounting, auditing, and financial reporting policies and establishing and monitoring any related procedures, including retaining and filing related auditing financial reports will all required regulatory bodies.

Glossary of Terms

Term or Acronym	Definition
Accrual Basis	A method of recording revenues and expenditures/expenses as incurred, without regard to the timing of the collection or payment.
Annual Budget	A budget of the revenues and expenditures for the City of Lakeland, Tennessee, for a period from July 1st to June 30th.
Appropriation	Legal authorization granted by the Board of Commissioners to expend funds for specific purposes, typically limited in amount and the timing in which it may be expended.
Assessed Value	The estimate of fair market value assigned to property, generally by the county appraiser.
Balanced Budget	A budget in which the revenues and sources of funds, including fund balance, equal total expenditures.
BOC	Board of Commissioners of the City of Lakeland, Tennessee.
Budget Calendar	The schedule of key dates in the annual budget preparation process.
Capital Expenditure	See "Capital Outlay."
Capital Outlay	Funds expended for the purchase, construction, or extension of the useful life of assets (equipment, land, infrastructure, buildings, vehicles, etc.) that generally have a useful life of more than one year.
Cash Basis	A method of recording revenues when received and expenditures when paid, without regard to the period for the which the payments are due or incurred.
Charges for Services	Fees received from fee-based services.
CIP	Capital Improvement Plan – see further definition in the Financial Policies section.
City	The City of Lakeland, Tennessee.
COVID-19	Refers to the novel Coronavirus public health pandemic experienced in the spring of calendar year 2020.
Debt	An obligation to repay an amount received.
Debt Service	The payments of principal, interest, and fees on loans, notes, or bonds.
Ed	Abbreviation for Education.
EDGE	Short form for the Memphis and Shelby County Economic Development Growth Engine.
EF	Enterprise fund – a proprietary fund type that closely represent a business enterprise in terms of revenue generation and accounting.
Encumbrance	A recorded expenditure commitment that represents a contract to purchase goods or services.
Enterprise Fund	A proprietary fund type that closely represent a business enterprise in terms of revenue generation and accounting.
Expenditure	The cost of goods or services received, without regard to the timing of payment.
Federal	Pertaining to the rules, laws, or regulations of the various governmental oversight agencies of the United States of America.

Term or Acronym	Definition
Fiscal Year	The twelve-month period of the budget cycle – for Lakeland, the period from July 1st to June 30th of the following year.
FTE	Full-time equivalent - typically used in reference to personnel position counts. One full-time equivalent employee typically represents a position responsible for working at least 35 hours in a given week for 52 weeks of the year.
Fund Balance	The term used to describe the equity in governmental funds. Specifically, the difference between the assets, liabilities, and deferred inflows of resources as of a given point in time.
G.O.	General Obligation, generally referring to indebtedness that is owed from the general available funds of the government.
GAAP	Accounting principles generally accepted in the United States of America.
Governmental Fund	A grouping used in accounting for primarily tax-supported activities of a governmental entity. Unlike proprietary funds, any fees charged typically do not fully cover the costs of services provided. Governmental funds are used to account for activities that support the general population and constituents of the local government.
Governmental Fund	A grouping of accounts and activities focused on the sources, uses, and balances of current financial resources, typically with a budgetary focus.
Grant	A non-exchange transaction in which one entity provides funds to another entity without expectation of reciprocal services rendered or received.
HR	Human resources.
Intergovernmental Revenue	Funds received from a separate governmental entity. Funds transferred between the City of Lakeland and Lakeland School System are not intergovernmental revenues, but rather fund transfers.
Lakeland	The City of Lakeland, Tennessee.
LDR	Land Development Regulations.
LES	Lakeland Elementary School.
LMPS	Lakeland Middle Preparatory School.
LSS	The Lakeland School System.
LTFP	Long-term financial plan – see further definition in the Financial Policies section.
M	Abbreviation for Million.
Major Fund	A fund meeting the qualitative and/or quantitative requirements, per GAAP, for treatment and separate reporting as a major fund in governmental financial reporting.
Modified Accrual Basis	A method of recording current financial resources (revenues) and expenditures to be paid from current financial resources.
MTAS	The Municipal Technical Advisory Service of the University of Tennessee.
Municipality	The City of Lakeland, Tennessee, unless as otherwise defined in the Annual Budget.

Term or Acronym	Definition
Net Position	The term used to describe the equity in proprietary or enterprise funds. Specifically, the difference between the assets and deferred outflows of resources, and the liabilities and deferred inflows of resources as of a given point in time.
Non-major Fund	A fund that does not meet the qualitative or quantitative requirements, per GAAP, for treatment and separate reporting as a major fund in governmental financial reporting.
OPEB	Post-employment benefits other than pensions. OPEB typically refers to continuing health benefits for retirees of LSS.
Ordinance	A legislative enactment of the Board of Commissioners enforceable within the boundaries of the municipality.
PILOT	Payment in lieu of taxes – a public economic development incentive related to agreed-upon payments to be remitted from an entity in lieu of paying property taxes.
Proprietary Fund	A grouping used in accounting for primarily fee-supported business-like activities of a governmental entity.
Special Revenue Fund	A governmental fund type that is typically identified with a specific revenue stream with commitments or restrictions on use.
SRF	Special revenue fund – a governmental fund type that is typically identified with a specific revenue stream with commitments or restrictions on use.
State	The State of Tennessee.
T.C.A.	Tennessee Code Annotated.
Tax Levy	Total amount of tax to be collected based upon tax rates and assessed values of personal and real property.
TIFF or TIF	Tax increment financing – a public financing method used as a subsidy for economic development activities.
Transfer	The payment or receipt by a fund to or from another fund, without the expectation that the amounts will be repaid.
TVA	The Tennessee Valley Authority.
USDA	United States Department of Agriculture

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 13, 2021

Subject: **Resolution** - approving Change Order #1 with Barge Design Solutions for the Fiscal Year 2018 LPRF Project - Lakeland Athletic Complex & Recreation Park. *Sponsored by Patrick O'Mara*

Staff Contact: Patrick O'Mara, Parks & Recreation Director

STAFF RECOMMENDATION

Staff recommends the Board of Commissioners, by resolution, approve Change Order #1 to Professional Agreement #3 for the FY2018 LPRF Project - Lakeland Athletic Complex & Recreation Park with Barge Design Solutions in the amount of Twenty-Four Thousand, Nine Hundred Dollars ($24,900).

BUDGET IMPACT

Funds for this Change Order will be appropriated from Park Development Funds allocated by the Board of Commissioners for the Lakeland Athletix Complex.

DISCUSSION

The Lakeland Athletic Complex is a 100 acre property located on the corner of Memphis-Arlington Road and Canada Road. The property was purchased by the City of Lakeland approximately 20 years ago. In 2018, a grant was awarded by the Tennessee Department of Environment and Conservation's Local Parks and Recreation Fund in the amount of Five Hundred Thousand ($500,000). This grant has been matched with City funds to build Phase 1 of the Athletic Complex.

During the grant period, Barge Design Solutions has provided engineering and grant administration assistance. With delays in the project related to wetland discovery, parcel consolidation, and the COVID-19 Pandemic, resources set aside for the initial contract have been exhausted. To continue with the assistance of Barge Design Solutions in the Grant administration, Pre-Bid, Pre-Construction and Project Closeout, Barge has submitted this Change Order for consideration and approval.

RESOLUTION R-34-2021

A RESOLUTION APPROVING CHANGE ORDER #1 WITH BARGE DESIGNSOLUTIONS FOR THE FISCAL YEAR 2018 LPRF PROJECT - LAKELAND ATHLETIC COMPLEX & RECREATION PARK.

WHEREAS, Barge Design Solutions is under contract for design, engineering and grantadministration the FY18 LPRF Project - Lakeland Athletic Complex Project; and,

WHEREAS, additional work on the project is necessary after project delays; and,

WHEREAS, Change Order #1 will authorize Barge Design Solutions to continue to administer the LPRF grant process, and provide additional support during the construction phase of the project; and.

WHEREAS, Funding for this work will be appropriated from Park Development funds set aside for the Athletic Complex.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE: That the City Manager is hereby authorized and directed to execute Change Order #1 with Barge Design Solutions, Inc. for the FY18 LPRF Project – Lakeland Athletic Complex project in the amount Twenty-Four Thousand, Nine Hundred Dollars ($24,900).

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 13th day of May 2021.

____
Mike Cunningham, *Mayor*

ATTEST:

____
Debra Murrell
City Recorder

CHANGE ORDER

4/16/21 Change Order Number 001

Client:
City of Lakeland
10001 Highway 70
Lakeland, TN 38002

ATTN: Emily Harrell

RE: Lakeland Athletic Fields
3695300

Location: Lakeland, TN

The following change of scope item is requested for the identified project. Delivery of services for this change order will be governed under the existing Professional Services Agreement #3 between Barge Design Solutions, Inc. and City of Lakeland dated 7/27/20. Except as otherwise expressly provided in this Change Order (CO), all terms, conditions, agreements and understandings contained in such Professional Services Agreement shall remain unchanged and in full force and effect.

Description of change of scope items:

The scope in this CO may include tasks identified in the original Agreement, if requested. However, the fee estimates below are based on the tasks specifically listed for Items 1, 2, and 3. These tasks include effort from the engineer and the grant administrator and will be performed and billed on a time and materials basis, and only when authorized.

1. Bidding and Preconstruction **($10,325)**
   a. Finalization of CE, assembly of documents and RES submission electronically
   b. Address questions and comments from the RES formal review of construction plans and specs
   c. Review bid advertisement and Addenda for concurrence
   d. Attend Pre-bid meeting
   e. Attend Bid Opening
   f. Review Bid Concurrence Package and submit to RES
   g. Review documents (bonds, insurance, etc.) associated with the award
   h. Attend Pre-Con meeting and address questions
2. Construction Support (based on a six-month construction period) **($11,575)**
   a. Progress/site meetings (monthly)
   b. Review of submittals, RFIs, and shop drawings
   c. Change order and pay app reviews
   d. Review and submission of reimbursement requests
   e. Certifications of payment
   f. Take and submit site photos
   g. Substantial completion site visit and prepare letter
3. Project Closeout **($2,915)**
   a. Preparation of closeout documentation
      i. Release of liens
      ii. Final payment
      iii. Cancelled check documentation
   b. Punch list inspection and report
   c. Attend Final inspection on site with RES

Coordination, management, and documentation for each task is included within the fees above.

CHANGE ORDER

Original Contract Value:	**$ 19,980.00**
Change Order Number 001	**$ 24,900.00**
New Total Contract Value	**$ 44,880.00**

If the above change of scope item meets your approval, please sign below and return original to our office. Please retain a copy for your records.

Sincerely,

Russ Brasfield
Project Manager
Barge Design Solutions, Inc.
60 Germantown Court, Suite 100, Memphis, TN 38018
901-755-7166

Copy to: file

Accepted by:

Authorized Signature

Date

CHANGE ORDER

4/16/21 Change Order Number 001

Client:
City of Lakeland
10001 Highway 70
Lakeland, TN 38002

ATTN: Emily Harrell

RE: Lakeland Athletic Fields
3695300

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The scope in this CO may include tasks identified in the original Agreement, if requested. However, the fee estimates below are based on the tasks specifically listed for Items 1, 2, and 3. These tasks include effort from the engineer and the grant administrator and will be performed and billed on a time and materials basis, and only when authorized.

1. Bidding and Preconstruction **($10,325)**
    a. Finalization of CE, assembly of documents and RES submission electronically (16 hrs)
    b. Address questions and comments from the RES formal review of construction plans and specs (12 hrs)
    c. Review bid advertisement and Addenda for concurrence (8 hrs)
    d. Attend Pre-bid meeting (6 hrs)
    e. Attend Bid Opening (6 hrs)
    f. Review Bid Concurrence Package and submit to RES (12 hrs)
    g. Review documents (bonds, insurance, etc.) associated with the award (4 hrs)
    h. Attend Pre-Con meeting and address questions (8 hrs)
2. Construction Support (based on a six-month construction period) **($11,575)**
    a. Progress/site meetings (monthly) (12 hrs)
    b. Review of submittals, RFIs, and shop drawings (20 hrs)
    c. Change order and pay app reviews (12 hrs)
    d. Review and submission of reimbursement requests (12 hrs)
    e. Certifications of payment (8 hrs)
    f. Take and submit site photos (4 hrs)
    g. Substantial completion site visit and prepare letter (12 hrs)
3. Project Closeout **($2,915)**
    a. Preparation of closeout documentation (8 hrs)
        i. Release of liens
        ii. Final payment
        iii. Cancelled check documentation
    b. Punch list inspection and report (8 hrs)
    c. Attend Final inspection on site with RES (4 hrs)

Coordination, management, and documentation for each task is included within the fees above.

CHANGE ORDER

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Sincerely,

Russ Brasfield
Project Manager
Barge Design Solutions, Inc.
60 Germantown Court, Suite 100, Memphis, TN 38018
901-755-7166

Copy to: file

Accepted by:

Authorized Signature

Date

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 13, 2021

Subject: **Resolution** - to approve the addition of a full-time staff planner position in the FY 2022 budget. *Sponsored by Commissioner Atkinson*

Staff Contact: Shane Horn, City Manager

STAFF RECOMMENDATION

The full-time position of Staff Planner would provide support services to the Planning Director and be responsible for reviewing and approving permits including accessory structures, pools, fences, tree removal etc. This person would also assist the Planning Director and selected consulting group in the update of the Comprehensive Plan and LDR's. The focus of this position would be to provide a succession plan into the Planning Director position allowing the staff person to gain valuable municipal planning experience.

BUDGET IMPACT

This would be a full-time position starting in the range of $55,000-$60,000 including fringe benefits.

DISCUSSION

As Lakeland grows, the demands on current staff will also increase. This position will provide additional service to residents, developers and contractors in providing efficient and effective planning services in a timely manner.

RESOLUTION R-41-2021
RESOLUTION AUTHORIZING THE ADDITION OF A STAFF PLANNER POSITION TO THE FY 2022 BUDGET

WHEREAS, the Planning Director position remains vacant and will likely remain vacant for an extended period of time; and

WHEREAS, Lakeland has experienced impressive growth and is projecting further expansion as new developments begin and existing projects ramp up; and

WHEREAS, a full-time staff planner will provide day-to-day planning support services in reviewing and approving permits as well as supporting the Planning Director and consultant in the update of the Comprehensive Plan and LDR's; and

WHEREAS, this staff planner position will provide a great opportunity to gain valuable municipal planning experience and also provide for future succession planning for this department.

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

Section 1. The Lakeland Board of Commissioners authorizes the addition of a full-time staff planner position to the FY 2022 budget.

Section 2. The staff planner would have a starting salary of $55,000-$60,000 and include all applicable fringe benefits.

PASSED AND ADOPTED by the Board of Commissioner of Lakeland, Tennessee on this 13th day of May, 2021, the public welfare requiring it.

____
Mike Cunningham, *Mayor*

ATTEST:

____
Debra Murrell
City Recorder

RESOLUTION R-42-2021
RESOLUTION AMENDING THE 2021 MEETING CALENDAR

WHEREAS, the Board of Commissioners of the City of Lakeland deems it appropriate to set the meeting calendar for the various consolidated Boards and Commissions; and

WHEREAS, the Board of Commissioners adopted the 2021 Meeting Calendar on December 10, 2020 by passage of Resolution 2020/12-09; and

WHEREAS, the Board of Commissioners wishes to eliminate the Work Sessions for the months of June, July and August 2021.

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

Section 1. The Lakeland Board of Commissioners authorizes the suspension of the Work Sessions for the months of June, July, and August 2021.

PASSED AND ADOPTED by the Board of Commissioner of Lakeland, Tennessee on this 13th day of May, 2021, the public welfare requiring it.

____
Mike Cunningham, *Mayor*

ATTEST:

____
Debra Murrell
City Recorder

2021 Meeting Calendar
for Lakeland Boards & Commissions

January 2021
4th – School Board Work Session
7th – Board of Commissioners Work Session
11th – School Board Regular Meeting
12th – Parks/Natural Resources Board Meeting
14th – Board of Commissioners Regular Meeting
~~18th – Board of Appeals/Storm Water Board of Appeals Meeting~~ * *(MLK Holiday)*
19th – Community Advisory Board Meeting
21st – Municipal Planning/Design Review Commission Meeting
28th – Economic Development Commission Meeting/Industrial Development Board

February 2021
1st – School Board Work Session
4th – Board of Commissioners Work Session
8th – School Board Regular Meeting
9th – Parks/Natural Resources Board Meeting
11th – Board of Commissioners Regular Meeting
15th – Board of Appeals/Storm Water Board of Appeals Meeting (Presidents Day) (If necessary)
18th – Municipal Planning/Design Review Commission
25th – Economic Development Commission Meeting/Industrial Development Board

March 2021
1st – School Board Regular Meeting
4th – Board of Commissioner Work Session
8th – School Board Regular Meeting
9th – Parks/Natural Resources Board Meeting
11th – Board of Commissioners Regular Meeting
15th – Board of Appeals/Storm Water Board of Appeals Meeting *(if necessary)*
16th – Community Advisory Board Meeting
18th – Municipal Planning/Design Review Commission
25th – Economic Development Commission Meeting/Industrial Development Board

April 2021
1st – Board of Commissioners Work Session
5th – School Board Work Session
8th – Board of Commissioners Regular Meeting
12th – School Board Regular Meeting
13th – Parks/Natural Resources Board Meeting
15th – Municipal Planning/Design Review Commission Meeting
19th – Board of Appeals/Storm Water Board of Appeals Meeting *(if necessary)*
22nd – Economic Development Commission Meeting/Industrial Development Board

May 2021
3rd – School Board Work Session
6th – Board of Commissioners Work Session
10th – School Board Regular Meeting
11th – Parks/Natural Resources Board Meeting
13th – Board of Commissioners Regular Meeting *Town Hall Meeting
17th – Board of Appeals/Storm Water Board of Appeals Meeting *(if necessary)*
20th – Municipal Planning/Design Review Commission Meeting
27th – Economic Development Commission Meeting/Industrial Development Board

2021 Meeting Calendar
for Lakeland Boards & Commissions

June 2021

~~3rd – Board of Commissioners Work Session~~
7th – School Board Work Session
8th – Parks/Natural Resources Board Meeting
10th – Board of Commissioners Regular Meeting
14th – School Board Regular Meeting
15th – Community Advisory Board Meeting
17th – Municipal Planning/Design Review Commission Meeting
21st – Board of Appeals/Storm Water Board of Appeals Meeting *(if necessary)*
24th – Economic Development Commission Meeting/Industrial Development Board

July 2021

~~1st – Board of Commissioners Work Session~~
5th – School Board Work Session
8th – Board of Commissioners Regular Meeting
12th – School Board Regular Meeting
13th – Parks/Natural Resources Board Meeting
15th – Municipal Planning/Design Review Commission
19th – Board of Appeals/Storm Water Board of Appeals Meeting *(if necessary)*
22nd – Economic Development Commission Meeting/Industrial Development Board

August 2021

2nd – School Board Work Session
~~5th – Board of Commissioners Work Session~~
9th – School Board Regular Meeting
10th – Parks/Natural Resources Board Regular Meeting
12th – Board of Commissioners Regular Meeting
16th – Board of Appeals/Storm Water Board of Appeals Meeting *(if necessary)*
19th – Municipal Planning/Design Review Commission Meeting
26th – Economic Development Commission Meeting/Industrial Development Board

September 2021

2nd – Board of Commissioners Work Session
*6th – ~~School Board Work Session~~ * (Labor Day Holiday)*
9th – Board of Commissioners Regular Meeting
13th – School Board Regular Meeting
14th – Parks/Natural Resources Board Regular Meeting
16th – Municipal Planning/Design Review Commission Meeting
20th – Board of Appeals/Storm Water Board of Appeals Meeting *(if necessary)*
21st – Community Advisory Board Meeting
23rd – Economic Development Commission Meeting/Industrial Development Board

October 2021

4th – School Board Work Session Meeting
7th – Board of Commissioners Work Session
11th – School Board Regular Meeting
12th – Parks/Natural Resources Board Meeting
14th – Board of Commissioners Regular Meeting
18th – Board of Appeals/Storm Water Board of Appeals Meeting *(if necessary)*
21st – Municipal Planning/Design Review Commission Meeting
28th – Economic Development Commission Meeting/Industrial Development Board

2021 Meeting Calendar
for Lakeland Boards & Commissions

November 2021
1st – School Board Work Session
4th – Board of Commissioners Work Session
8th – School Board Regular Meeting
9th – Parks/Natural Resources Board Meeting
11th – Board of Commissioners Regular Meeting *Town Hall Meeting
15th – Board of Appeals/Storm Water Board of Appeals Meeting *(if necessary)*
18th – Municipal Planning/Design Review Commission Meeting
25th – ~~Economic Development Commission Meeting/Industrial Development Board~~ (Thanksgiving Holiday)*

December 2021
2nd – Board of Commissioners Work Session
6th – School Board Work Session
9th – Board of Commissioners Regular Meeting
13th – School Board Regular Meeting
14th – Parks/Natural Resources Board Meeting
16th – Municipal Planning/Design Review Commission Meeting
20th – Board of Appeals/Storm Water Board of Appeals Meeting *(if necessary)*
21st – Community Advisory Board Meeting
23rd – Economic Development Commission Meeting/Industrial Development Board

** City-Observed Holiday – City Hall Closed*
Holiday or Break Week