



Board of Commissioners
Regular Meeting Agenda
Thursday, May 21, 2026, 5:30 PM
City Hall, Lakeland, Tennessee 38002

- I. CALL TO ORDER BY MAYOR:
- II. INVOCATION:
- III. PLEDGE:
- IV. ROLL CALL BY RECORDER:
- V. PUBLIC HEARING:
 1. **Ordinance Second and Final Reading** - amending Ordinance O-7-2023 Establishing Sewer User Rates and Sewer Charge Adjustments.
 2. **Ordinance Second and Final Reading** - amending Lakeland's Code of Ethics regarding the acceptance of gratuities
- VI. TREASURER'S REPORT:
 1. Fiscal year to date through April 30, 2026
- VII. REPORTS FROM COMMITTEES, MEMBERS OF THE BOARD OF COMMISSIONERS & OTHER OFFICERS:
 1. Sheriff's Report
 2. Lakeland School System Budget Presentation — *Superintendent Horrell*
 3. City Manager's Report
 4. Commissioners' Report
 - a. Municipal Planning/Design Review Commission - *Commissioner Atkinson*
- VIII. PUBLIC COMMENTS:
- IX. SEWERAGE COMMISSION BUSINESS:

X. CONSENT AGENDA:

XI. REGULAR AGENDA:

1. **Approval of Previous Meeting Minutes** - Board of Commissioners and Municipal Planning Commission Special Called Joint Meeting April 28, 2026
2. **Approval of Previous Meeting Minutes** - Board of Commissioners meeting May 7, 2026
3. **Ordinance Second and Final Reading** - amending Ordinance O-7-2023 Establishing Sewer User Rates and Sewer Charge Adjustments
4. **Ordinance Second and Final Reading** - amending Lakeland's Code of Ethics regarding the acceptance of gratuities
5. **Ordinance First Reading** - adopting the annual budget and tax rate for the fiscal year beginning July 1, 2026, and ending June 30, 2027.
6. **Ordinance First Reading** - amending Title 17 of the City of Lakeland Municipal Code to establish regulations to govern residential construction dumpsters. *Sponsored by Mayor Roman*
7. **Ordinance First Reading** - amending the Land Development Regulations for the City of Lakeland to incorporate the streetscape text amendments proposed in the Highway 70 Corridor study.
8. **Resolution** - approving a residential subdivision development contract with Canada Road, LLC for Canada Road Subdivision Phase 1.
9. **Resolution** - approving a residential development contract with REV3 Willows Holdings, LLC for The Willows at the Lake Phase 3
10. **Resolution** - rescinding R-58-2026 and approving a residential subdivision development contract with Cummings LLC for The Estates at Chambers Chapel Subdivision Phases 1 & 2.
11. **Resolution** - amending Resolution R-53-2026 authorizing the submittal of an application for the Safe Streets and Roads for All grant program through the U.S. Department of Transportation.
12. **Resolution** - approving a multi-year agreement with Jani-King for janitorial services.

13. **Resolution** - authorizing the City Manager to enter into an agreement with Tennessee Soccer Academy for a youth recreation and competitive soccer program. *Recommended by the Parks and Recreation/Natural Resources Board*
14. **Resolution** - approving an independent contractor agreement with United States Tennis Association (USTA) of Tennessee for youth and adult tennis programs. *Recommended by the Parks and Recreation/Natural Resources Board*
15. **Resolution** - authorizing an agreement with Chickasaw Council Boy Scouts of America for use of IH Managerial Park for a Twilight Camp. *Recommended by the Parks and Recreation/Natural Resources Board*
16. **Resolution** - approving an agreement with ViktorHall Construction, LLC. for the IH Park Clubhouse Deck Project
17. **Resolution** - authorizing an appointment to the Industrial Development Board of the City of Lakeland, Tennessee.
18. **Resolution** - recommending an amendment to the salary of the Mayor and Board of Commissioners. *Recommended by Community Advisory Board*
19. **Discussion and Possible Action** - regarding a TIF debt carve out policy. *Sponsored by Mayor Roman*

XII. ANNOUNCEMENTS:

XIII. ADJOURNMENT:



Board of Commissioners

Meeting Cycle: Thursday, May 21, 2026

Subject: **Ordinance Second and Final Reading** - amending Ordinance O-7-2023
Establishing Sewer User Rates and Sewer Charge Adjustments.

Staff Contact: Nick Pulido, Public Works Director

STAFF RECOMMENDATION

BUDGET IMPACT

DISCUSSION

The City of Lakeland contracted with OHM Advisors to conduct a sewer rate study. Since the last rate study in 2023, the City has undertaken two large sewer interceptor projects and acquired infrastructure in Stonebridge from City of Memphis. The Sewer Fund is an enterprise fund whose revenues are solely funded from user rates and development fees. The new rate incorporates requirements set forth by the Tennessee Comptroller, including a minimum bill to cover fixed costs and a volumetric rate to cover variable costs.

ORDINANCE O-6-2026

AMENDING ORDINANCE O-7-2023 ESTABLISHING SEWER USER RATES AND SEWER CHARGE ADJUSTMENTS

WHEREAS, Tennessee Code Annotated, § 7-35-414 provides that municipalities have authority by ordinance to adopt any rules and regulations deemed necessary to accomplish the purposes of this statute, including the adoption of a system of sanitary sewer fees for services:

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, that Ordinance O-7-2023 is hereby amended and that the proposed Lakeland Sewer User Rates are adopted as follows:

SECTION 1. Residential Sewer User Rate
Effective July 1, 2026
Minimum Bill \$37.40 plus Volumetric Rate \$2.70/ccf

SECTION 2. Commercial Sewer User Rate
Effective July 1, 2026
Minimum Bill (based on meter size) plus Volumetric Rate \$2.70/ccf

Commercial Rates (per Month)				
Meter Size (IN)	Maximum Flow Rate (GPM)	Multiplier	Minimum Bill (\$)	\$/ccf
5/8 & 3/4	20	1	37.40	2.70
1	50	2.5	93.50	2.70
1 1/2	100	5	187.00	2.70
2	160	8	299.20	2.70
3	500	25	935.00	2.70
4	1,000	50	1,870.00	2.70
6	1,600	80	2,992.00	2.70
8	2,800	140	5,236.00	2.70
10	4,400	220	8,228.00	2.70

ORDINANCE O-6-2026

AMENDING ORDINANCE O-7-2023 ESTABLISHING SEWER USER RATES AND SEWER
CHARGE ADJUSTMENTS

SECTION 3. Residential Sewer User Rate
Effective July 1, 2027
Minimum Bill \$48.62 plus Volumetric Rate \$3.52/ccf

SECTION 4. Commercial Sewer User Rate
Effective July 1, 2027
Minimum Bill (based on meter size) plus Volumetric Rate \$3.52/ccf

Commercial Rates (per Month)				
Meter Size (IN)	Maximum Flow Rate (GPM)	Multiplier	Minimum Bill (\$)	\$/ccf
5/8 & 3/4	20	1	48.62	3.52
1	50	2.5	121.55	3.52
1 1/2	100	5	243.10	3.52
2	160	8	388.96	3.52
3	500	25	1215.50	3.52
4	1,000	50	2,431.00	3.52
6	1,600	80	3,889.60	3.52
8	2,800	140	6,806.80	3.52
10	4,400	220	10,696.40	3.52

SECTION 5. Residential Sewer User Rate
Effective July 1, 2028
Minimum Bill \$63.21 plus Volumetric Rate \$4.57/ccf

SECTION 6. Commercial Sewer User Rate
Effective July 1, 2026
Minimum Bill (based on meter size) plus Volumetric Rate \$4.57/ccf

Commercial Rates (per Month)				
Meter Size (IN)	Maximum Flow Rate (GPM)	Multiplier	Minimum Bill (\$)	\$/ccf
5/8 & 3/4	20	1	63.21	4.57
1	50	2.5	158.03	4.57
1 1/2	100	5	316.05	4.57

ORDINANCE O-6-2026

AMENDING ORDINANCE O-7-2023 ESTABLISHING SEWER USER RATES AND SEWER CHARGE ADJUSTMENTS

2	160	8	505.68	4.57
3	500	25	1580.25	4.57
4	1,000	50	3,160.50	4.57
6	1,600	80	5,056.80	4.57
8	2,800	140	8,849.40	4.57
10	4,400	220	13,906.20	4.57

SECTION 7. All sewer user rates shall have an automatic annual cost of living adjustment (COLA) based on the US Bureau of Labor and Statistics Consumer Price Index for the South Region.

SECTION 8. The City of Lakeland will make adjustments to customer sewer bills where said adjustment is necessary to correct billing errors, to correct errors due to equipment failure, or to fairly apply the rates and rules of the City. Where a customer experiences extraordinary water consumption during a billing period due to a break in customer owned plumbing, equipment malfunction, etc. and said water did not enter the sanitary sewer system, the City may adjust the sanitary sewer charge to an amount that is typical of customer's normal usage. A written request shall be submitted to the City within 60 days of the incident. The request shall state the account number, name of the account holder, service address, contact information, and reason for the adjustment. Supporting documentation shall accompany the request documenting the repair (i.e. receipt) and utility bills covering the previous 12-month period. The adjustment will cover no more than two (2) consecutive months. One (1) financial adjustment will be allowed every one (1) year. Adjustments will not be considered for normal outdoor water usage (i.e. irrigation, car washing, pressure washing, swimming pools, etc.).

SECTION 9. All ordinances in conflict with the provisions of this ordinance are hereby repealed. The provisions of this ordinance are severable. If any provision of this ordinance or the application thereof to any person or circumstance is held to be invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid provision or application.

SECTION 10. This ordinance shall take effect the latter of fifteen (15) days after first reading or immediately upon final passage, the public welfare requiring it.

First Reading: May 7, 2026
Public Hearing: May 21, 2026
Final Reading: May 21, 2026

ORDINANCE O-6-2026

AMENDING ORDINANCE O-7-2023 ESTABLISHING SEWER USER RATES AND SEWER
CHARGE ADJUSTMENTS

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder



Board of Commissioners

Meeting Cycle: Thursday, May 21, 2026

Subject: **Ordinance Second and Final Reading** - amending Lakeland's Code of Ethics regarding the acceptance of gratuities

Staff Contact:

STAFF RECOMMENDATION

BUDGET IMPACT

DISCUSSION

ORDINANCE NO. 07-26
AN ORDINANCE AMENDING LAKELAND'S CODE OF ETHICS REGARDING THE
ACCEPTANCE OF GRATUITIES

WHEREAS, The Mayor and Board of Commissioners for the City of Lakeland, Tennessee desire to amend Lakeland's Municipal Code with respect to the acceptance of gratuities by repealing Section 1-605, as adopted by Ordinance No. 06-96, and replacing it with the language provided herein.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF COMMISSIONERS FOR THE CITY OF LAKELAND, TENNESSEE, AS FOLLOWS:

Section 1: Section 1-605 under Title 1, Chapter 6 of the Lakeland Municipal Code shall be repealed and replaced with the following:

CHAPTER 6
CODE OF ETHICS

Section
1-605. Acceptance of Gratuities, etc.

1-605. Acceptance of gratuities, etc.

A. An employee, commissioner, official, or voluntary board member may not accept, directly or indirectly, any money, gift, gratuity, or other consideration or favor of any kind from anyone other than the city:

1. For the performance of an act, or refraining from performance of an act, that he would be expected to perform, or refrain from performing, in the regular course of his duties; or
2. That might reasonably be interpreted as an attempt to influence his action, or reward him for past action, in executing business of the city.

B. No employee, commissioner, official, or voluntary board member shall solicit or accept, directly or indirectly, on behalf of himself or any member of their household, any gift, including but not limited to any gratuity, service, favor, food, entertainment, lodging, transportation, loan, loan guarantee or any other thing of monetary value from any person or entity that:

1. Has or is seeking to obtain contractual or other business or financial relations with the city;
2. Conducts operations or activities that are regulated by the city; or
3. Has interests that may be substantially affected by the performance or nonperformance of the commissioner's official duties.

C. Exceptions. The prohibition of accepting gifts does not apply to:

1. A gift given by a member of the employee, commissioner, official, or voluntary board member's immediate family, or by an individual if the gift is given for a non-business purpose and is motivated by a close personal friendship.
2. Informational materials, such as books, periodicals, audio or video, or sample merchandise helpful as a part of the commissioner's duties in determining the appropriateness of the product for use as a part of city business.
3. Unsolicited tokens or awards of appreciation, honorary degrees or bona fide awards in recognition of public service, provided that any such item cannot be readily converted to cash.
4. Food, refreshments, foodstuffs, entertainment or beverages provided as a part of a meal or other event in which the employee, commissioner, official, or voluntary board member is

ORDINANCE NO. 07-26
AN ORDINANCE AMENDING LAKELAND'S CODE OF ETHICS REGARDING THE
ACCEPTANCE OF GRATUITIES

- attending or is a speaker or part of a panel discussion at a scheduled meeting of an established or recognized membership organization.
5. Loans from established financial institutions made in the ordinary course of business on usual and customary terms.
 6. Voluntary, legally disclosed political campaign contributions given in accordance with applicable federal and state statutes to an individual covered by the provisions of this section who has announced his or her intention to seek elected office.
 7. Sample merchandise, promotional items, and appreciation tokens, provided such merchandise, items, and tokens are routinely given to customers, suppliers, or potential customers.
 8. Supplies in the ordinary course of business.
- D. Any gift or item of value worth more than seventy-five dollars (\$75.00) that is received pursuant to Part C, subparagraphs 2, 3, 4, 7, and 8 above shall be reported to City administration and recorded no less than annually in the official minutes of the Board of Commissioners.

Section 2: The provisions of this Ordinance are severable. If any provision of this Ordinance or the application thereof to any person or circumstance is held to be invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid provision or application.

Section 3: This Ordinance shall take immediately after its official passage, but no earlier than fifteen (15) days after its first reading, the public welfare requiring it.

PASSED AND ADOPTED by the Mayor and Board of Commissioners of Lakeland, Tennessee on this ____ day of _____, 2026, the public welfare requiring it.

First Reading: May 7, 2026

Public Hearing: May 21, 2026

Final Reading: May 21, 2026

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder

TREASURER'S REPORT

July 1, 2025 through
April 30, 2026

APRIL GENERAL FUND

Fund Balance	Beginning Fund Balance	Balance to date
Non-Spendable	2,525,165	2,525,165
Committed	265,852	919,420
Assigned	243,841	243,841
Unassigned	6,769,524	9,626,767
Total Fund Balance	9,804,382	13,315,193
Change in Fund Balance	-	3,510,811

General Fund



Revenue:

\$12,252,848



Expenditures:

\$11,655,065



Other Financing Sources
(Uses):

\$2,913,028



Change In Fund Balance:

\$3,510,811

Highlights YTD

Revenue YTD

- Property Tax Revenue: \$6,439,007 - 99%
- Local Tax Revenue: \$2,535,319 – 55%
- State Shared Revenue: \$1,484,234 – 64%

Expenditure YTD

- Expenditures at 71% of budget excluding capital projects
- Capital projects at \$4,828,768 for New Canada Road and the Community Center

Other Financing Sources(Uses)

- Source - Interim financing for the Community Center and New Canada Rd
- Use – Transfer to State Street Aid fund for \$1,400,000 - approximately 50% of budgeted amount

Change in Fund Balance YTD

- Increase of \$3,510,811

APRIL STATE STREET FUND

Beginning Fund Balance: \$1,255,813

Change in Fund Balance : \$295,233

Ending Fund Balance: \$1,551,046

State Street Aid Fund



Revenue:

\$394,393



Expenditures :

\$1,499,160



Change in Fund Balance:

\$295,233

Highlights YTD

Revenue

- State shared revenue was \$355,800 – 672% of budget

Expenditures

- Transfer in from General Fund of \$1,400,000 – approximately 50% of budget
- Personnel expenses at 84% of budget

Change in Fund Balance

- Increase of \$295,233

APRIL STORM WATER FUND

Beginning Fund Balance: \$309,732

Change in Fund Balance: \$41,437

Ending Fund Balance: \$351,169

Storm Water Fund



Revenue: \$162,670



Expenditures : \$121,233



Change in Fund Balance: \$41,437

Highlights YTD

Revenue

- Received \$162,476 in fees – 74% of budget

Expenditures

- Personnel & Admin expenses at 80% of budget
- Capital expenditures are unchanged

Change in Fund Balance

- Increase of \$41,437

APRIL SOLID WASTE FUND

Beginning Fund Balance: \$386,436
Change in Fund Balance: (\$312,662)
Ending Fund Balance: \$73,774

Solid Waste Fund



Revenue:

\$1,077,179



Expenditures :

\$1,389,841



Change in Fund Balance:

(\$312,662)

Highlights YTD

Revenue

- Received \$1,077,179 in collection fees – 68% of budget

Expenditures

- Personnel & admin expenses at 96% of budget
- Contracted services at \$1,203,467 - 82% of budget

Change in Fund Balance

- Decrease of \$312,662

APRIL SEWER FUND

Beginning Net Position: \$14,173,801

Change in Net Position: (\$440,724)

Ending Net Position: \$13,733,077

Sewer Fund



Operating Revenue:
\$2,516,140



Operating Expenses:
\$2,323,283



Operating Income (Loss):
\$192,857



Change in Net Position:
(\$440,724)

Highlights YTD

Revenue

- Received \$2,516,140 in service and connection fees – 71% of budget

Expenses

- Personnel and administrative expenses at 71% of spending plan
- Interest and agent fees at \$633,581
- Operating Income of \$192,857

City of Lakeland , Tennessee
Outstanding Debt as of April 30, 2026

Beverle Rivera Roadway Extension	\$ 1,048,822.00
LSS High School Construction	\$ 43,142,762.00
LSS Middle School Construction	\$ 13,550,296.00
Total General Obligation debt	\$ 57,741,880.00
Public Works Projects - Sewer Interceptor	\$ 22,532,698.00
Public Works Projects - Sewer Treatment Plant	\$ 716,000.00
Total Sewer Utility Debt	\$ 23,248,698.00
Total Debt	\$ 80,990,578.00

APRIL FINANCIAL STATEMENTS



City of Lakeland
BALANCE SHEET - ALL CITY GOVERNMENTAL FUNDS - UNAUDITED
April 30, 2026

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	DEBT SERVICE FUND	STATE STREET AID FUND	STORM WATER FUND	SOLID WASTE FUND	
ASSETS						
Cash and cash equivalents	\$ 10,513,589	\$ 106	\$ 1,545,892	\$ 350,681	\$ 73,428	\$ 12,483,696
Receivables						
Property taxes, net of allowance	6,572,014	-	-	-	-	6,572,014
Grants	-	-	-	-	-	-
Other	(2,685)	-	-	-	-	(2,685)
Due from other governments	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepaid items	19,250	-	-	-	-	19,250
Advances Receivable	2,875,873	-	-	-	-	2,875,873
Inventory	14,594	-	-	-	-	14,594
Restricted cash	-	-	-	-	-	-
Total assets	<u>\$ 19,992,635</u>	<u>\$ 106</u>	<u>\$ 1,545,892</u>	<u>\$ 350,681</u>	<u>\$ 73,428</u>	<u>\$ 21,962,742</u>
LIABILITIES						
Accounts payable and accrued liabilities	\$ (90,024)	\$ -	\$ (5,154)	\$ 31,825	\$ (346)	\$ (63,699)
Deposits	181,640	-	-	-	-	181,640
Due to other funds	14,153	-	-	-	-	14,153
Unearned revenue	-	-	-	-	-	-
Total liabilities	<u>105,769</u>	<u>-</u>	<u>(5,154)</u>	<u>31,825</u>	<u>(346)</u>	<u>132,094</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue						
Property taxes	6,565,228	-	-	-	-	6,565,228
Grants	6,445	-	-	-	-	6,445
Other	-	-	-	-	-	-
Total deferred inflows of resources	<u>6,571,673</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,571,673</u>
FUND BALANCES						
Nonspendable	2,525,165	-	-	-	-	2,525,165
Restricted	-	-	-	318,856	-	318,856
Committed	919,420	106	1,551,046	-	-	2,470,572
Assigned	243,841	-	-	-	-	243,841
Unassigned	9,626,767	-	-	-	73,774	9,700,541
Total fund balances	<u>13,315,193</u>	<u>106</u>	<u>1,551,046</u>	<u>318,856</u>	<u>73,774</u>	<u>15,258,975</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 19,992,635</u>	<u>\$ 106</u>	<u>\$ 1,545,892</u>	<u>\$ 350,681</u>	<u>\$ 73,428</u>	<u>\$ 21,962,742</u>

City of Lakeland
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL CITY GOVERNMENTAL FUNDS - UNAUDITED - FOR THE FYTD PERIOD ENDED
April 30, 2026

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	DEBT SERVICE FUND	STATE STREET AID FUND	STORM WATER FUND	SOLID WASTE FUND	
REVENUES						
Property taxes	\$ 6,439,007	\$ -	\$ -	\$ -	\$ -	\$ 6,439,007
Local taxes	2,535,319	-	-	-	-	2,535,319
Intergovernmental	1,484,234	-	355,806	-	-	1,840,040
Licenses and permits	251,954	-	-	-	-	251,954
Charges for services	182,441	-	-	162,670	1,077,179	1,422,290
Federal, state, and local grants	994,229	-	38,587	-	-	1,032,816
Interest income	289,703	-	-	-	-	289,703
Contributions	-	-	-	-	-	-
Other	75,961	-	-	-	-	75,961
Total revenues	12,252,848	-	394,393	162,670	1,077,179	13,887,090
EXPENDITURES						
Current						
General government	2,784,124	-	-	-	-	2,784,124
Community development	1,394,424	-	-	-	-	1,394,424
Public works	1,179,010	-	1,289,322	93,570	1,363,901	3,925,803
Parks and recreation	1,468,739	-	-	-	-	1,468,739
Capital Outlay	4,828,768	-	209,838	27,663	25,940	5,092,209
Debt Service						
Principal	-	373,431	-	-	-	373,431
Interest and fiscal charges	-	513,447	-	-	-	513,447
Total expenditures	11,655,065	886,878	1,499,160	121,233	1,389,841	15,552,177
Excess of revenues over expenditures	597,783	(886,878)	(1,104,767)	41,437	(312,662)	(1,665,087)
OTHER FINANCING SOURCES (USES)						
Issuance of debt	6,242,235	-	-	-	-	6,242,235
Issuance of leases	-	-	-	-	-	-
Transfers in	-	886,886	1,400,000	-	-	2,286,886
Transfers out	(3,329,207)	-	-	-	-	(3,329,207)
Total other financing sources (uses)	2,913,028	886,886	1,400,000	-	-	5,199,914
Net change in fund balances	3,510,811	8	295,233	41,437	(312,662)	3,534,827
Fund balances - beginning	9,804,382	98	1,255,813	277,419	386,436	11,724,148
Fund balances - ending	\$ 13,315,193	\$ 106	\$ 1,551,046	\$ 318,856	\$ 73,774	\$ 15,258,975

City of Lakeland, TN
SEWER FUND
STATEMENT OF NET POSITION
April 30, 2026

ASSETS

Current assets:

Cash and cash equivalents	\$ 856,554
Restricted cash and cash equivalents	-
Receivables	
Accounts	-
Interest	1,721
Due from other governments	-
Total current assets	<u>858,275</u>

Capital assets:

Capital assets, not being depreciated	26,574,211
Capital assets, being depreciated - net	<u>12,222,054</u>
Total capital assets	38,796,265

Net pension asset

Total assets	<u>-</u> 39,654,540
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DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows Related to Pensions	25,893
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LIABILITIES

Current liabilities:

Accounts payable and accrued expenses	162,654
Deposits	-
Advances payable to General Fund	-
Current portion of notes payable	<u>716,000</u>
Total current liabilities	878,654

Noncurrent liabilities:

Net pension liability	32,540
Notes payable, net of current portion	<u>25,032,698</u>
Total liabilities	25,943,892

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows Related to Pensions	<u>3,464</u>
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NET POSITION

Net investment in capital assets	13,047,567
Unrestricted	<u>685,510</u>
Total net position	<u>\$ 13,733,077</u>

City of Lakeland, Tennessee
SEWER FUND
STATEMENT OF CASH FLOWS
April 30, 2026

	<u>Current YTD</u> <u>04/30/26</u>
Cash flows from operating activities:	
Receipts from customers and users	\$ 2,741,982
Payments to suppliers/operating costs	<u>(1,374,950)</u>
Net cash provided by operating activities	1,367,032
 Cash flows from noncapital financing activities:	
Transfer of grant funds to General Fund	-
 Cash flows from capital and related financing activities:	
Grant proceeds	-
Principal payments on capital debt	(155,800)
Proceeds from debt issuance	1,496,083
Acquisition and construction of capital assets	(2,930,654)
Interest paid on capital debt	<u>(650,548)</u>
Net cash used by capital and related financing activities	(2,240,919)
 Cash flows from investing activities:	
Interest income received	<u>16,967</u>
 Net increase (decrease) in cash and cash equivalents	(856,920)
 Cash and cash equivalents - beginning of year	<u>1,713,474</u>
 Cash and cash equivalents - Apr-30	<u><u>\$ 856,554</u></u>

City of Lakeland, Tennessee

SEWER FUND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

April 30, 2026

	Prior YTD 04/30/25	Current YTD 04/30/26	Plan FY 2027
Operating revenues:			
Sewer service fee	\$ 2,085,143	\$ 2,190,240	\$ 3,039,067
Service connection fees	149,450	325,900	509,650
Operating grants	-	-	2,614,797
Total operating revenues	<u>2,234,593</u>	<u>2,516,140</u>	<u>6,163,514</u>
Operating expenses:			
Personnel expenses	(581,951)	(579,003)	(870,216)
General and administrative	(998,008)	(795,947)	(1,062,100)
Depreciation	(435,000)	(948,333)	(1,138,000)
Total operating expenses	<u>(2,014,959)</u>	<u>(2,323,283)</u>	<u>(3,070,316)</u>
Operating Income (Loss)	219,634	192,857	3,093,198
Nonoperating revenues (expenses):			
Interest income	172	16,967	5,500
Interest and agent fee expense	(348,174)	(650,548)	(198,790)
Loss on sale of capital assets	-	-	-
Total non-operating expenses	<u>(348,002)</u>	<u>(633,581)</u>	<u>(193,290)</u>
Change in net position	(128,368)	(440,724)	2,899,908
Capital Contributions	-	-	-
Net position - beginning of year	<u>14,239,800</u>	<u>14,173,801</u>	<u>14,173,801</u>
Net position - Apr-30	<u>\$ 14,111,432</u>	<u>\$ 13,733,077</u>	<u>\$ 17,073,709</u>

City of Lakeland

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND

April 30, 2026

	Prior YTD 04/30/25	Current YTD 04/30/26	Budget FY 2027	% Earned/Used Year-to-Date
REVENUES				
Property Taxes	\$ 5,870,654	\$ 6,439,007	\$ 6,511,564	98.89%
Local Taxes	2,493,318	2,535,319	4,577,218	55.39%
Intergovernmental	1,417,583	1,484,234	2,304,366	64.41%
Licenses and permits	119,172	251,954	298,973	84.27%
Charges for services	148,259	182,441	298,759	61.07%
Federal, State, and Local Grants	532,017	994,229	15,879,200	6.26%
Contributions	-	-	-	0.00%
Other	6,070,986	365,664	2,374,000	15.40%
Total Revenues	<u>16,651,989</u>	<u>12,252,848</u>	<u>32,244,080</u>	<u>38.00%</u>
EXPENDITURES				
Current				
General government	(2,277,372)	(2,784,124)	(3,419,434)	81.42%
Community Development	(1,060,189)	(1,394,424)	(2,687,823)	51.88%
Public Works	(830,612)	(1,179,010)	(1,465,800)	80.43%
Parks and Recreation	(1,113,393)	(1,468,739)	(2,032,533)	72.26%
Capital Projects	(1,608,850)	(4,828,768)	(24,562,642)	19.66%
Debt Service				
Principal	-	-	-	0.00%
Interest	-	-	-	0.00%
Total Expenditures	<u>(6,890,416)</u>	<u>(11,655,065)</u>	<u>(34,168,232)</u>	<u>34.11%</u>
Excess (deficiency) of revenues over (under) expenditures	9,761,573	597,783	(1,924,152)	
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	-	6,242,235	8,600,000	
Issuance of Leases	-	-	-	
Transfers in	-	-	-	
Transfers out	(3,192,922)	(3,329,207)	(8,703,086)	
Total Other Financing Sources	<u>(3,192,922)</u>	<u>2,913,028</u>	<u>(103,086)</u>	
Net Change in Fund Balance	<u>\$ 6,568,651</u>	<u>\$ 3,510,811</u>	<u>\$ (2,027,239)</u>	
Allocation of Net Change in Fund Balance:				
Committed Fund Balance				
Restricted Fund Balance				
Assigned Fund Balance				
Nonspendable Fund Balance				
Unassigned Fund Balance		3,510,811		
Net Change in Fund Balance		<u>\$ 3,510,811</u>		

STATE STREET AID
STATEMENT OF REVENUES AND EXPENSES
April 30, 2026

	Prior YTD 04/30/25	Current YTD 04/30/26	Budget FY 2027
REVENUES:			
State shared revenue	\$ 326,392	\$ 355,806	\$ 492,109
Grant Revenue	-	38,587	117,000
Total revenues	<u>326,392</u>	<u>394,393</u>	<u>609,109</u>
EXI in state shared revebue and			
Personnel expenses	(157,825)	(167,445)	(200,280)
Public works	(1,700,144)	(1,121,877)	(5,347,009)
Capital projects	(110,257)	(209,838)	(208,879)
Total expenditures	<u>(1,968,226)</u>	<u>(1,499,160)</u>	<u>(5,756,168)</u>
Net excess (deficiency) of revenues over expenditures	(1,641,834)	(1,104,767)	(5,147,059)
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>1,700,000</u>	<u>1,400,000</u>	<u>2,677,688</u>
Total other financing sources (uses):	<u>1,700,000</u>	<u>1,400,000</u>	<u>2,677,688</u>
Net change in fund balance	<u>\$ 58,166</u>	<u>\$ 295,233</u>	<u>\$ (2,469,371)</u>

STORM WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
April 30, 2026

	Prior YTD 04/30/25	Current YTD 04/30/26	Budget FY 2027
REVENUES:			
Storm Water Fees	\$ 161,293	\$ 162,476	\$ 219,208
Other	700	194	-
Total revenues	<u>161,993</u>	<u>162,670</u>	<u>219,208</u>
EXPENDITURES:			
Personnel expenses	(49,893)	(55,093)	(69,461)
General and administrative	(13,348)	(38,477)	(48,660)
Capital	(56,618)	(27,663)	(102,500)
Total expenditures	<u>(119,859)</u>	<u>(121,233)</u>	<u>(220,621)</u>
OTHER FINANCING SOURCES/USES			
Transfers in from General Fund	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 42,134</u>	<u>\$ 41,437</u>	<u>\$ (1,413)</u>

City of Lakeland
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
April 30, 2026

	YTD 04/30/26	Budget FY 2027
Revenues:		
Interest	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>
Expenditures:		
Principal	(373,432)	(1,107,239)
Interest	(310,396)	(1,392,772)
Dues and Fees	(203,051)	(150,000)
Total Expenditures	<u>(886,879)</u>	<u>(2,650,011)</u>
 Net excess (deficiency) of revenues over expenditures	 (886,879)	 (2,650,011)
 Other Financing Sources (Uses):		
Transfers In	886,887	4,887,094
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>886,887</u>	<u>4,887,094</u>
 Net Change in Fund Balance	 <u>\$ 8</u>	 <u>\$ 2,237,083</u>

SOLID WASTE FUND

STATEMENT OF REVENUES AND EXPENDITURES

April 30, 2026

	Prior YTD 04/30/25	Current YTD 04/30/26	Budget FY 2027
REVENUES:			
Solid waste collection fees	\$ 1,051,052	\$ 1,077,179	\$ 1,593,376
Interest income	-	-	-
Grant revenues	-	-	-
Other	-	-	-
Total revenues	<u>1,051,052</u>	<u>1,077,179</u>	<u>1,593,376</u>
EXPENDITURES:			
Personnel expenditures	(81,989)	(86,236)	(71,889)
General and administrative	(49,699)	(74,198)	(95,900)
Contracted services	(1,077,554)	(1,203,467)	(1,495,000)
Capital	(6,964)	(25,940)	(26,000)
Total expenditures	<u>(1,216,206)</u>	<u>(1,389,841)</u>	<u>(1,688,789)</u>
Net excess (deficiency) of revenues over expenditures	(165,154)	(312,662)	(95,413)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	95,984
Net change in fund balance	<u>\$ (165,154)</u>	<u>\$ (312,662)</u>	<u>\$ 571</u>

APPENDIX A – BUDGETARY TRANSFERS



Fnd T Acct Obj Prj Loc Prg	Description	Original Budget	Budget Transfers	Revised Budget
110 E 41000 132 000 00000 000	GOV - Bonus Pay	99,525.00	-880	98,645.00
110 E 41000 148 000 00000 000	GOV - Education/Training	5,000.00	16,321.86	21,321.86
110 E 41000 210 000 00000 000	GOV - Postage	4,000.00	1,500.00	5,500.00
110 E 41000 212 000 00000 000	GOV - Employee Engagement	6,000.00	13,350.62	19,350.62
110 E 41000 220 000 00000 000	GOV - Printing	8,000.00	192.79	8,192.79
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	15,000.00	2,702.00	17,702.00
110 E 41000 235 000 00000 000	GOV - Memberships/Tuition	0	210	210
110 E 41000 246 000 00000 000	GOV - Facility Rental	165,000.00	-113,561.90	51,438.10
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	15,000.00	14,743.07	29,743.07
110 E 41000 266 000 00000 000	GOV - Repair & Maintenance Bui	8,000.00	44,190.00	53,590.00
110 E 41000 267 000 00000 000	GOV - Rep & Maint HVAC Plumb	1,500.00	7,500.00	9,000.00
110 E 41000 280 000 00000 000	GOV - Travel	4,000.00	2,295.87	6,295.87
110 E 41000 287 000 00000 000	GOV - Meals & Entertainment	5,000.00	4,968.64	9,968.64
110 E 41000 290 000 00000 000	GOV - Contracted Service	15,000.00	-376	14,624.00
110 E 41000 296 000 00000 000	GOV - Keep Lakeland Beautiful	13,000.00	8,695.02	21,695.02
110 E 41000 300 000 00000 000	GOV - Neighborhood Watch	10,000.00	-1,282.00	8,718.00
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	13,000.00	7,314.96	20,314.96
110 E 41000 331 000 00000 000	GOV - Gas, Oil, Diesel	0	39.22	39.22
110 E 41000 951 000 00000 000	GOV - Furn & Fixtures	5,000.00	2,749.75	7,749.75
110 E 41330 280 000 00000 000	BOC - Travel	0	587	587
110 E 41330 288 000 00000 000	BOC - Vol Appreciation Dinner	8,500.00	-1,875.00	6,625.00
110 E 41500 148 000 00000 000	FIN - Education/Training	9,000.00	-7,801.66	1,198.34
110 E 41500 290 000 00000 000	FIN - Contracted Service	5,000.00	-1,700.00	3,300.00
110 E 41670 148 000 00000 000	ENG - Education/Training	4,000.00	1,830.00	5,830.00
110 E 41670 230 000 00000 000	ENG - Publicity/Dues	1,000.00	500	1,500.00
110 E 41670 254 000 00000 000	ENG - Arch/Eng/Landscape Serv	25,000.00	-330	24,670.00
110 E 41670 259 000 00000 000	ENG - Other Professional Servi	25,000.00	-280	24,720.00
110 E 41670 280 000 00000 000	ENG - Travel	6,000.00	-1,669.62	4,330.38
110 E 41670 326 000 00000 000	ENG - Uniforms	300	280	580
110 E 41670 773 000 00000 000	ENG - New Canada Rd Improvemen	13,000,000.00	-40,000.00	12,960,000.00
110 E 41670 900 000 00000 000	ENG - Capital Outlay Roads	1,500,000.00	-39,144.00	1,538,852.00
110 E 41670 944 000 00000 000	ENG - Capital Outlay - Vehicle	0	38,144.00	38,144.00
110 E 41670 951 000 00000 000	ENG - Furniture & Fixtures	500	-500	0
110 E 41672 148 000 00000 000	INS - Education/Training	3,000.00	-963.56	2,036.44
110 E 41672 287 000 00000 000	INS - Meal and Entertainment	1,000.00	963.56	1,963.56
110 E 41710 261 000 00000 000	CDE - Repair & Maintenance Mot	0	500	500
110 E 41710 341 000 00000 000	CDE - Tools	500	-500	0
110 E 43000 146 000 00000 000	PW - Work Comp	66,831.00	-200	66,631.00
110 E 43000 148 000 00000 000	PW - Education/Training	6,000.00	600	6,600.00
110 E 43000 230 000 00000 000	PW - Publicity/Dues	700	-400	300
110 E 43000 254 000 00000 000	PW - Architectural, Engineerin	15,000.00	-1,980.00	13,020.00
110 E 43000 259 000 00000 000	PW - Other Prof. Services	5,000.00	474	5,474.00
110 E 43000 261 000 00000 000	PW - Repair & Maintenance Moto	10,000.00	5,000.00	41,000.00
110 E 43000 287 000 00000 000	PW - Meals & Entertainment	1,000.00	227	1,227.00
110 E 43000 289 000 00000 000	PW - Other Contracted Svc	42,000.00	-5,600.00	36,400.00
110 E 43000 290 000 00000 000	PW - Contracted Service	35,000.00	19,400.00	54,400.00
110 E 43000 326 000 00000 000	PW - Uniforms	5,000.00	200	5,200.00
110 E 43000 333 000 00000 000	PW - Other Equip Parts & Repai	10,000.00	5,600.00	15,600.00
110 E 43000 341 000 00000 000	PW - Tools	10,000.00	10,000.00	20,000.00
110 E 43000 906 000 00000 000	PW - Street Drainage Improveme	0	7,080.00	7,080.00
110 E 43000 949 000 00000 000	PW - Sirens & Installation	7,500.00	-227	7,273.00
110 E 44310 266 000 00000 000	SC - Repair & Maintenance Buil	20,000.00	-6,582.00	13,418.00
110 E 44310 287 000 00000 000	SC - Meals & Entertainment	18,000.00	4,804.00	22,804.00
110 E 44400 241 475 00000 000	REC - Electric - Y Football	20,000.00	-3,787.00	16,213.00
110 E 44400 290 480 00000 000	REC - Contracted Svc - Health	10,000.00	-5,225.00	4,775.00

110 E 44400 467 000 00000 000	REC - Youth Tennis	0	3,787.00	3,787.00
110 E 44710 148 000 00000 000	PRK - Education/Training	12,500.00	7,003.00	19,503.00
110 E 44710 230 000 00000 000	PRK - Publicity/Dues	3,000.00	3,000.00	6,000.00
110 E 44710 246 000 00000 000	PRK - Facility Rental	110,000.00	-84,362.07	25,637.93
110 E 44710 280 000 00000 000	PRK - Travel	12,500.00	-1,500.00	11,000.00
110 E 44710 287 000 00000 000	PRK - Meals & Entertainment	3,000.00	1,500.00	4,500.00
110 E 44710 290 000 00000 000	PRK - Contracted Service	150,000.00	60,000.00	267,574.00
110 E 44710 320 000 00000 000	PRK - Operating Supplies	3,500.00	170	3,670.00
110 E 44710 325 000 00000 000	PRK - City Sponsored Activitie	0	5,600.00	5,600.00
110 E 44710 325 114 00000 000	PRK - Christmas Fest	30,000.00	1,111.38	31,111.38
110 E 44710 970 000 00000 000	PRK - Lakeland Comm Center	11,000,000.00	15,592.07	10,726,819.94
121 E 43100 259 000 00000 000	STR - Other Professional Servi	6,000.00	30,100.00	36,100.00
121 E 43100 264 000 00000 000	STR - Traffic Control Lights	40,000.00	-8,000.00	32,000.00
121 E 43100 268 000 00000 000	STR - Repair & Maintenance Roa	550,000.00	-55,000.00	495,000.00
121 E 43100 287 000 00000 000	STR - Meals & Entertainment	1,000.00	700	1,700.00
121 E 43100 320 000 00000 000	STR - Operating Supplies	8,000.00	3,700.00	11,700.00
121 E 43100 333 000 00000 000	STR - Other Equip Parts & Repa	9,000.00	6,000.00	15,000.00
121 E 43100 341 000 00000 000	STR - Tools	12,000.00	5,000.00	17,000.00
121 E 43100 342 000 00000 000	STR - Sign Parts & Supplies	15,000.00	-2,100.00	12,900.00
121 E 43100 452 000 00000 000	STR - Gravel & Sand	60,000.00	-21,400.00	38,600.00
121 E 43100 471 000 00000 000	STR - Asphalt & Asphalt Filler	40,000.00	12,000.00	52,000.00
121 E 43100 533 000 00000 000	STR - Machinery & Equip Rental	5,000.00	-5,000.00	0
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	0	35,000.00	89,879.00
121 E 43100 941 000 00000 000	STR - HEAVY EQUIPMENT	100,000.00	-1,000.00	99,000.00
412 E 43250 220 000 00000 000	SEW - Printing	500	-60	440
412 E 43250 232 000 00000 000	SEW - Environmental Protection	6,500.00	560	7,060.00
412 E 43250 259 000 00000 000	SEW - Other Professional	95,000.00	25,000.00	120,000.00
412 E 43250 261 000 00000 000	SEW - Repair & Maintenance	5,000.00	700	5,700.00
412 E 43250 287 000 00000 000	SEW - Meals & Entertainment	1,500.00	-700	800
412 E 43250 310 000 00000 000	SEW - Office Supplies &	3,000.00	-500	2,500.00
412 E 43250 953 000 00000 000	SEW - Improvements Other	300,000.00	-25,000.00	275,000.00
416 E 46000 220 000 00000 000	STW - Printing	3,000.00	-763.63	2,236.37
416 E 46000 232 000 00000 000	STW - Environmental Protection	3,460.00	200	3,660.00
416 E 46000 259 000 00000 000	STW - Other Professional Servi	15,000.00	7,500.00	22,500.00
416 E 46000 287 000 00000 000	STW - Meals & Entertainment	500	563.63	1,063.63
416 E 46000 900 000 00000 000	STW - Capital Projects	110,000.00	-7,500.00	102,500.00
424 E 43260 210 000 00000 000	SDW - Postage	2,500.00	-2,100.00	400
424 E 43260 220 000 00000 000	SDW - Printing	3,000.00	-3,000.00	0
424 E 43260 261 000 00000 000	SDW - Repair & Maintenance Veh	8,000.00	16,100.00	30,100.00
424 E 43260 280 000 00000 000	SDW - Travel	1,000.00	400	1,400.00
424 E 43260 287 000 00000 000	SDW - Meals & Entertainment	400	200	600
424 E 43260 295 000 00000 000	SDW - Litter Control	25,000.00	-24,800.00	200
424 E 43260 331 000 00000 000	SDW - Gas, Oil, Diesel	20,000.00	-2,800.00	17,200.00
424 E 43260 333 000 00000 000	SDW - Other Equip Parts & Rep	10,000.00	16,000.00	26,000.00



Board of Commissioners
Special Called Joint Meeting Minutes
Tuesday, April 28, 2026, 5:30 PM
City Hall, Lakeland, Tennessee 38002

I. CALL TO ORDER BY MAYOR:

The meeting was called to order by Mayor Josh Roman 5:30 p.m. on Tuesday, April 28, 2026.

II. INVOCATION:

The invocation was offered by Mayor Roman.

III. PLEDGE:

The Pledge to the Flag was led by Mayor Roman.

IV. MUNICIPAL PLANNING COMMISSION ROLL CALL BY RECORDER:

Adam Henry	Present
Commissioner Atkinson	Present
Carl Helton	Present
Cat Wright	Present
Amber Hitchcock	Present
Shawn Rowland	Present
Sal Feraci	Present
Jason Eaton	Present
Bill Sheridan	Absent

V. BOARD OF COMMISSIONERS ROLL CALL BY RECORDER:

Commissioner Atkinson	Present
Commissioner Johnston	Present
Mayor Roman	Present
Commissioner McCarter	Absent
Vice Mayor Dial	Absent

Staff personnel in attendance were City Manager Emily Harrell, Planning Director Paul Luker, Staff Planner Alex Barthol, Senior Staff Engineer Luis Camarillo Hernandez, Community Development Specialist Lisa West and City Recorder Rebecca Hume.

VI. REPORTS:

1. **Presentation and Discussion** - Highway 70 Corridor Study Report

James Robert Dearman and Mary Vavra representing OHM presented this item.

Discussion ensued.

VII. PUBLIC COMMENTS:

Resident David Loveland, 4000 block of Pine Hill Cove South, made comments regarding the Highway 70 Corridor Study.

Resident Charles Carroll, 3000 block of Creekwood Lane, made comments regarding roundabouts.

Resident Boyd Ruppert, 9000 block of Old Brownsville Rd, asked a question about emergency vehicles in roundabouts.

James Robert Dearman and Mary Varva answered Resident Boyd Ruppert's question.

Mayor Roman asked if OHM representatives were directed to put roundabouts in their presentation, clarifying that this was an impartial study.

James Robert Dearman and Mary Varva confirmed the study was impartial.

VIII. REGULAR AGENDA:

1. Municipal Planning Commission Business:

- a. **Action** - recommending approval to adopt the Highway 70 Corridor Study to the Board of Commissioners. Chair Jason Eaton presented this item.

Discussion ensued.

Sal Feraci moved to approve the plan as presented, seconded by Adam Henry.

When the question was called the action passed as presented, roll call vote, 8 in favor, 0 against, 0 abstain (8-0-0).

Yea: Adam Henry, Commissioner Atkinson, Carl Helton, Cat Wright, Amber Hitchcock, Shawn Rowland, Sal Feraci, Jason Eaton

Nay: None

Abstain: None

2. Board of Commissioners Business:

- a. **Resolution** - adopting the Highway 70 Corridor Study.
Commissioner Atkinson moved to bring this item to the floor, seconded by Mayor Roman.

Mayor Roman presented this item.

Discussion ensued.

Commissioner Atkinson moved to amend R-56-2026 to remove any commitments for roundabouts, rather accepting them as an option for intersection improvements, seconded by Commissioner Johnston.

When the question was called the motion to amend passed, voice vote, 3 in favor, 0 against, 0 abstain (3-0-0).

Yea: Commissioner Atkinson, Commissioner Johnston, Mayor Roman

Nay: None

Abstain: None

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

Yea: Commissioner Atkinson, Commissioner Johnston, Mayor Roman

Nay: None

Abstain: None

IX. ANNOUNCEMENTS:

None.

X. ADJOURNMENT:

There being no other business on which to act, the meeting was adjourned without objection at 6:15 on Tuesday, April 28, 2026.

These minutes were approved on May 21, 2026.

Josh Roman
Mayor

ATTEST:

Rebecca Hume
City Recorder

DRAFT



Board of Commissioners

Meeting Cycle: Thursday, May 21, 2026

Subject: **Approval of Previous Meeting Minutes** - Board of Commissioners meeting
May 7, 2026

Staff Contact:

STAFF RECOMMENDATION

BUDGET IMPACT

DISCUSSION



Board of Commissioners
Regular Meeting Minutes
Thursday, May 7, 2026, 5:30 PM
City Hall, Lakeland, Tennessee 38002

I. CALL TO ORDER BY MAYOR:

The meeting was called to order by Mayor Josh Roman 5:30 p.m. on Thursday, May 7, 2026.

II. INVOCATION:

The invocation was offered by Mayor Roman.

III. PLEDGE:

The Pledge to the Flag was led by Mayor Roman.

IV. ROLL CALL BY RECORDER:

Commissioner Atkinson	Present
Commissioner Johnston	Present
Commissioner McCarter	Present
Vice Mayor Dial	Present
Mayor Roman	Present

Staff personnel in attendance were City Manager Emily Harrell, City Attorney Will Patterson, Finance Director Sue Matthews, Planning Director Paul Luker, Public Works Director Nick Pulido, Parks and Recreation Manager Andrew Fisher, ITS Director Josh Thompson, Senior Staff Engineer Luis Camarillio Hernandez, Recreation Manager John Proctor, Staff Engineer Paul Posey and City Recorder Rebecca Hume.

V. PUBLIC HEARING:

VI. TREASURER'S REPORT:

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

City Manager's Report
City Manager Emily Harrell offered this report.

Mayor Roman recognized the winners of the Young Artist Spotlight.

Planning Director Paul Luker offered an annual update on TIFs.

Mayor's Report

- a. Proclamation — establishing May 17–23, 2026 as Public Works Week
Mayor Roman established the week of May 17 - May 23 as Public Works Week.

VIII. PUBLIC COMMENTS:

IX. SEWERAGE COMMISSION BUSINESS:

1. **Resolution** - recommending the Board of Commissioners amend Ordinance O-7-2023 Establishing Sewer User Rates and Sewer Charge Adjustments. Mayor Roman moved to bring this item to the floor, seconded by Commissioner Atkinson.

Public Works Director Nick Pulido presented this item.

Discussion ensued.

Mayor Roman called point of order, clarifying the item was still on the floor.

Mayor Roman made a motion to accept the ordinance as written, seconded by Commissioner Atkinson.

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

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

Nay: None

Abstain: None

X. CONSENT AGENDA:

XI. REGULAR AGENDA:

Mayor Roman advised wanting to add two items to the agenda based on new information he received that day.

The first item 16. Discussion and Possible Action - regarding misinformation.

The second item 17. Discussion and Possible Action - regarding liaison positions.

Commissioner McCarter objected to both items.

City Attorney Will Patterson advised agenda items can be added at meetings. However, it would take a motion and a second due to the objection, followed by a vote on amending the agenda.

Mayor Roman seconded the objection.

When the question was called, adding items 16. Discussion and Possible Action - regarding misinformation and 17. Discussion and Possible Action - regarding liaison positions passed as presented, roll call vote, 4 in favor, 1 against, 0 abstain (4-1-0).

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

Nay: Commissioner McCarter

Abstain: None

Mayor Roman asked to add the following regular agenda items to the front of the agenda with no objections:

5. Resolution- approving a residential development contract with Valleybrook Development, LLC for Lakeland Meadows Planned Development Phase IX-B & X-B

13. Resolution - amending the City of Lakeland Financial Policies Manual to include Use of Excess Sales Tax to Reduce Citizen Fees. Sponsored by Mayor Roman

14. Resolution - recommending an amendment to the salary of the Mayor, Board of Commissioners, and the Board of Education. Recommended by Community Advisory Board

16. Discussion and Possible Action - regarding misinformation

17. Discussion and possible action - regarding liaison positions

5. **Resolution**- approving a residential development contract with Valleybrook Development, LLC for Lakeland Meadows Planned Development Phase IX-B & X-B. Mayor Roman moved to bring this item to the floor, seconded by Vice Mayor Dial.

City Manager Emily Harrell presented this item.

Discussion ensued.

Louis Ricky, Valley Brook Development representative, engaged in discussion and answered questions.

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

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

Nay: None

Abstain: None

6. **Resolution** - approving a residential development contract with Cummings, LLC for The Estates at Chambers Chapel Planned Development Phases 1 & 2.

With no objections, Mayor Roman moved item 6. Resolution - approving a residential development contract with Cummings, LLC for The Estates at Chambers Chapel Planned Development Phases 1 & 2, after item 5. Resolution- approving a residential development contract with Valleybrook Development, LLC for Lakeland Meadows Planned Development Phase IX-B & X-B, since the developer, Louis Ricky, represented both items.

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

City Manager Emily Harrell presented this item.

Discussion ensued.

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

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

Nay: None

Abstain: None

13. **Resolution** - amending the City of Lakeland Financial Policies Manual

to include Use of Excess Sales Tax to Reduce Citizen Fees. *Sponsored by Mayor Roman*

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

Mayor Roman presented this item.

Finance Director Sue Matthews engaged in discussion and answered questions from the board.

Resident David Loveland, 4000 block of Pine Hill Cove South, made comments about excess sales tax.

Discussion ensued.

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

14. **Resolution** - recommending an amendment to the salary of the Mayor, Board of Commissioners, and the Board of Education. *Recommended by Community Advisory Board*

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

City Manager Emily Harrell presented this item.

Discussion ensued.

Resident Charles Carroll, 3000 block of Creekwood Cove, made comments regarding pay raises for the board.

Resident David Loveland, 4000 block of Pine Hill Cove South, made comments regarding pay raises for the board.

Resident Kimberly Rossie, 5000 block of Knobby Pine Lane and Chair of the Community Advisory Board, made comments regarding the CAB meeting that took place regarding the recommendation for an amendment to the salary of the Mayor, Board of Commissioners and the Board of Education.

Discussion ensued and comments were made amongst members of the Board of Commissioners.

Commissioner McCarter asked City Attorney Will Patterson what he requested James Lewellen to speak about on the March 19, 2026, meeting.

Mayor Roman asked City Attorney Will Patterson if he offered to give a presentation to the City regarding information about changing Lakeland's form of government.

City Attorney Will Patterson advised that he did offer to give a presentation to the City. City Attorney Will Patterson advised he asked James Lewellen to give a presentation on the topic of Changing Forms of Government. He confirmed he did not influence James Lewellen what to cover for his presentation. City Attorney Will Patterson advised a point of clarification that there are limited instances in which Boards are allowed to put questions to constituents and ask for a referendum, stating he wasn't sure if they had the authority to do so and offering to look into the subject. City Attorney Will Patterson advised any changes for future board members, in order for the salary change to become effective it has to be passed by 2/3 of the board, 4 in favor to make the change.

Commissioner McCarter advised she would no way ever support anything that would put the city's charter in jeopardy, nor the school's charter in jeopardy. Commissioner McCarter asked if there was a way the City of Lakeland Board of Commissioners can change the charter without the citizens voting on changing the charter.

City Attorney Will Patterson advised he did not know but offered to do research and come back to the board with his findings.

Commissioner McCarter offered information from the Secretary of State to City Attorney Will Patterson.

Mayor Roman advised he would address the information given to City Attorney Will Patterson by Commissioner McCarter, under item 17.

Vice Mayor Dial made comments regarding the CAB meeting and lack of attendance and participation.

Mayor Roman moved to amend the resolution to state the recommendation that the salary received by the mayor be changed from 35,000 to 20,000 for Mayoral pay, seconded by Vice Mayor Dial.

Discussion ensued.

When the question was called the motion to amend passed, roll call vote, 4 in favor, 1 against, abstain (4-1-0).

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

Nay: Commissioner McCarter

Abstain: None

When the question was called the resolution passed as presented

for BOE salaries to be increased as indicated. However, the Mayor and BOC pay does not become effective since the resolution did not receive 2/3 vote approving the same, roll call vote, 3 in favor, 2 against, 0 abstain (3-2-0).

Yea: Commissioner Johnston, Vice Mayor Dial, Mayor Roman

Nay: Commissioner Atkinson, Commissioner McCarter

Abstain: None

Resident Rommen Denkov, 9000 block of Rue Bienville Cove, made comments.

16. **Discussion and Possible Action** - regarding misinformation
Mayor Roman presented this item.

Mayor Roman advised this was in response to Commissioner McCarter's most recent post stating two Lakeland events that were not budgeted properly and went over budget and because of that there was not transparency around the two events, Christmas in Lakeland and Freedom Festival. Mayor Roman also referred to the letter from the Secretary of State Commissioner McCarter gave to City Attorney Will Patterson during item 14. Resolution - recommending an amendment to the salary of the Mayor, Board of Commissioners, and the Board of Education. Recommended by Community Advisory Board.

Discussion ensued.

Commissioner McCarter advised she did not contact MTAS on behalf of the Board of Commissioners but to ask them a question about changing form of government. Commissioner McCarter asked City Attorney Will Patterson if she was wrong to call and ask MTAS a question.

City Attorney Will Patterson advised she is allowed to call and ask for information on materials.

City Attorney Will Patterson asked for a point of clarification on the question posed by Commissioner McCarter, can the board start the change of government process, offering to give a presentation on the topic in July.

Mayor Roman clarified that if it's at the direction of the board, it needs to come through a resolution.

Commissioner Atkinson made comments regarding an honest discussion about changing the form of government and misinformation surrounding the topic through emails received, comments by residents on the street or at events and things he's read on social media.

Commissioner McCarter made comments and clarified that she did not start the petition in the city and stated James Lewllen is not her expert.

Commissioner Atkinson commented that he called MTAS regarding the "nightmare scenario" (endangering Lakeland's charter and school charter) and it was confirmed that information given about this scenario is accurate.

Commissioner Johnston asked City Manager Emily Harrell if, to her knowledge, the disbursements made regarding the two festivals were made in accordance with the charter and the City Manager's responsibility. The question was also asked if anyone from the board has ever been denied a requested meeting with staff from City Hall.

City Manager Emily Harrell advised no budget amendments were required and the disbursements for the festivals were made in accordance and the events were funded with the approved budget. To her knowledge, no one has ever been denied a meeting with staff at City Hall.

17. **Discussion and Possible Action** - regarding liaison positions Mayor Roman moved to bring this item to the floor, seconded by Vice Mayor Dial.

Mayor Roman presented this item.

Mayor Roman advised receiving a majority of the school board asking for different liaison representation.

Resident Jeremy Burnett, 4000 block of Canada Road, made comments regarding different liaison representation for the Lakeland School Board.

Discussion ensued.

Commissioner McCarter made comments. Commissioner McCarter advised she has never been against the school system and advised she would not resign from the position of liaison of the Lakeland School Board.

Commissioner Johnston asked Commissioner McCarter if she was withdrawing her support of the petition for change of government.

Commissioner McCarter advised she withdraws support of the petition at this time until the board determines in the future that moving forward would be the right decision and there would be no harm to the charter or school system.

Mayor Roman made comments regarding suspending the position of school board liaison for three months, taking place over the summer break months.

Discussion ensued.

Commissioner Johnston moved to suspend the position of liaison to the school board until the August meeting, seconded by Vice Mayor Dial.

When the question was called the motion to suspend the position of liaison to the school board until the August meeting, passed as presented, roll call vote, 5 in favor, 0 against, 0 abstain (5-0-0).

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

Nay: None

Abstain: None

12.

Resolution - approving the implementation of a neighborhood beautification program and related policies, including the grant application process. *Recommended by Community Advisory Board*

With no objections, Mayor Roman moved the following items after item 17. Discussion and Possible Action - regarding liaison positions.

12. Resolution - approving the implementation of a neighborhood beautification program and related policies, including the grant application process, Recommended by Community Advisory Board.

4. Resolution - authorizing the City Manager to execute a multi-year agreement with Vertosoft for OpenGov Enterprise Resource Planning System, after item 17.

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

Staff Engineer Paul Posey presented this item.

Discussion ensued.

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

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

Nay: None

Abstain: None

4. **Resolution** - authorizing the City Manager to execute a multi-year agreement with Vertosoft for OpenGov Enterprise Resource Planning System.

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

ITS Director Josh Thompson presented this item.

Joel Smith, representative with OpenGov, provided a presentation.

Discussion ensued.

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

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

Nay: None

Abstain: None

1. **Approval of Previous Meeting Minutes:** April 16, 2026
Mayor Roman moved to bring this item to the floor, seconded by Commissioner Atkinson.

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

2. **Ordinance First Reading** - amending Ordinance O-7-2023 Establishing

Sewer User Rates and Sewer Charge Adjustments.
Mayor Roman moved to bring this item to the floor, seconded by
Commissioner Atkinson.

Public Works Director Nick Pulido presented this item.

Discussion ensued.

Mayor Roman made a staff request for the following:

1. List of revenue sources on second reading of this ordinance.
2. Levers that can be pulled currently and compare it to Memphis and surrounding municipalities for their revenue sources for sewer.

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

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

Nay: None

Abstain: None

3. **Ordinance First Reading** - amending Lakeland's Code of Ethics regarding the acceptance of gratuities.
Mayor Roman moved to bring this item to the floor, seconded by
Commissioner McCarter.

City Attorney Will Patterson presented this item.

Discussion ensued.

Commissioner McCarter made comments and asked questions.
Commissioner McCarter noted the highlighted Ordinance number,
asking if the number was meant to be O-6-96.

City Attorney advised that there was a clerical error and that the
highlighted number was meant to be O-6-96, and it would be corrected
for second reading.

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

7. **Resolution** - adopting a revised City of Lakeland Vehicle Use
Policy. Mayor Roman moved to bring this item to the floor, seconded by

Commissioner Atkinson.

City Manager Emily Harrell presented this item.

Mayor Roman made a motion to take items 7. Resolution - adopting a revised City of Lakeland Vehicle Use Policy, and 8. Resolution - approving the purchase of a Ford Explorer 4x4 SUV from Lonnie Cobb Ford through State of Tennessee Statewide Contract 209, together, seconded by Commissioner Atkinson, both items were properly moved to floor for discussion.

Discussion ensued.

When the question was called resolutions 7 and 8 passed as presented, roll call vote, 5 in favor, 0 against, 0 abstain (5-0-0).

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

Nay: None

Abstain: None

8. **Resolution** - approving the purchase of a Ford Explorer 4x4 SUV from Lonnie Cobb Ford through State of Tennessee Statewide Contract 209. For the record, this item was approved with item 7. Resolution - adopting a revised City of Lakeland Vehicle Use Policy, passing with a unanimous roll call vote.

9. **Resolution** - approving the emergency procurement of wastewater collection point repair services from B&C Construction Co., Inc. Mayor Roman moved to bring this item to the floor, seconded by Vice Mayor Dial.

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

10. **Resolution** - approving an agreement with Pavement Technology, Inc. for the Fiscal Year 2026 Street Preservation project.

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

Senior Staff Engineer Luis Camarillo Hernandez presented this item.

Discussion ensued.

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

11. **Resolution** - approving the lease of a line marking robot from Tiny Mobile Robot.

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

Parks and Recreation Manager John Proctor presented this item.

Discussion ensued.

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

15. **Discussion and Possible Action** - related to City of Lakeland Solid Waste rates.
Mayor Roman moved to bring this item to the floor, seconded by Commissioner Atkinson.

Public Works Director Nick Puido presented this item.

Discussion ensued.

- XII. ANNOUNCEMENTS:
Commissioner McCarter made announcements thanking everyone for coming out for National Day of Prayer and recognized National Nurses Week, Educators Week, Firefighters Day and Public Works Week.

Commissioner Atkinson made note he would like to bring back resolution R-62-2026 regarding salaries at the next meeting.

City Attorney Will Patterson made comments regarding resolution R-62-2026 and preparing a new resolution for the next meeting.

- XIII. ADJOURNMENT:

There being no other business on which to act, the meeting was adjourned without objection at 8:47 on Thursday, May 7, 2026.

These minutes were approved on May 21, 2026.

Josh Roman
Mayor

ATTEST:

Rebecca Hume
City Recorder

DRAFT



Board of Commissioners

Meeting Cycle: Thursday, May 21, 2026

Subject: **Ordinance Second and Final Reading** - amending Ordinance O-7-2023
Establishing Sewer User Rates and Sewer Charge Adjustments.

Staff Contact: Nick Pulido, Public Works Director

STAFF RECOMMENDATION

BUDGET IMPACT

DISCUSSION

The City of Lakeland contracted with OHM Advisors to conduct a sewer rate study. Since the last rate study in 2023, the City has undertaken two large sewer interceptor projects and acquired infrastructure in Stonebridge from City of Memphis. The Sewer Fund is an enterprise fund whose revenues are solely funded from user rates and development fees. The new rate incorporates requirements set forth by the Tennessee Comptroller, including a minimum bill to cover fixed costs and a volumetric rate to cover variable costs.

ORDINANCE O-6-2026

AMENDING ORDINANCE O-7-2023 ESTABLISHING SEWER USER RATES AND SEWER
CHARGE ADJUSTMENTS

WHEREAS, Tennessee Code Annotated, § 7-35-414 provides that municipalities have authority by ordinance to adopt any rules and regulations deemed necessary to accomplish the purposes of this statute, including the adoption of a system of sanitary sewer fees for services:

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, that Ordinance O-7-2023 is hereby amended and that the proposed Lakeland Sewer User Rates are adopted as follows:

SECTION 1. Residential Sewer User Rate
Effective July 1, 2026
Minimum Bill \$37.40 plus Volumetric Rate \$2.70/ccf

SECTION 2. Commercial Sewer User Rate
Effective July 1, 2026
Minimum Bill (based on meter size) plus Volumetric Rate \$2.70/ccf

Commercial Rates (per Month)				
Meter Size (IN)	Maximum Flow Rate (GPM)	Multiplier	Minimum Bill (\$)	\$/ccf
5/8 & 3/4	20	1	37.40	2.70
1	50	2.5	93.50	2.70
1 1/2	100	5	187.00	2.70
2	160	8	299.20	2.70
3	500	25	935.00	2.70
4	1,000	50	1,870.00	2.70
6	1,600	80	2,992.00	2.70
8	2,800	140	5,236.00	2.70
10	4,400	220	8,228.00	2.70

ORDINANCE O-6-2026

AMENDING ORDINANCE O-7-2023 ESTABLISHING SEWER USER RATES AND SEWER
CHARGE ADJUSTMENTS

SECTION 3. Residential Sewer User Rate
Effective July 1, 2027
Minimum Bill \$48.62 plus Volumetric Rate \$3.52/ccf

SECTION 4. Commercial Sewer User Rate
Effective July 1, 2027
Minimum Bill (based on meter size) plus Volumetric Rate \$3.52/ccf

Commercial Rates (per Month)				
Meter Size (IN)	Maximum Flow Rate (GPM)	Multiplier	Minimum Bill (\$)	\$/ccf
5/8 & 3/4	20	1	48.62	3.52
1	50	2.5	121.55	3.52
1 1/2	100	5	243.10	3.52
2	160	8	388.96	3.52
3	500	25	1215.50	3.52
4	1,000	50	2,431.00	3.52
6	1,600	80	3,889.60	3.52
8	2,800	140	6,806.80	3.52
10	4,400	220	10,696.40	3.52

SECTION 5. Residential Sewer User Rate
Effective July 1, 2028
Minimum Bill \$63.21 plus Volumetric Rate \$4.57/ccf

SECTION 6. Commercial Sewer User Rate
Effective July 1, 2026
Minimum Bill (based on meter size) plus Volumetric Rate \$4.57/ccf

Commercial Rates (per Month)				
Meter Size (IN)	Maximum Flow Rate (GPM)	Multiplier	Minimum Bill (\$)	\$/ccf
5/8 & 3/4	20	1	63.21	4.57
1	50	2.5	158.03	4.57
1 1/2	100	5	316.05	4.57

ORDINANCE O-6-2026

AMENDING ORDINANCE O-7-2023 ESTABLISHING SEWER USER RATES AND SEWER
CHARGE ADJUSTMENTS

2	160	8	505.68	4.57
3	500	25	1580.25	4.57
4	1,000	50	3,160.50	4.57
6	1,600	80	5,056.80	4.57
8	2,800	140	8,849.40	4.57
10	4,400	220	13,906.20	4.57

SECTION 7. All sewer user rates shall have an automatic annual cost of living adjustment (COLA) based on the US Bureau of Labor and Statistics Consumer Price Index for the South Region.

SECTION 8. The City of Lakeland will make adjustments to customer sewer bills where said adjustment is necessary to correct billing errors, to correct errors due to equipment failure, or to fairly apply the rates and rules of the City. Where a customer experiences extraordinary water consumption during a billing period due to a break in customer owned plumbing, equipment malfunction, etc. and said water did not enter the sanitary sewer system, the City may adjust the sanitary sewer charge to an amount that is typical of customer's normal usage. A written request shall be submitted to the City within 60 days of the incident. The request shall state the account number, name of the account holder, service address, contact information, and reason for the adjustment. Supporting documentation shall accompany the request documenting the repair (i.e. receipt) and utility bills covering the previous 12-month period. The adjustment will cover no more than two (2) consecutive months. One (1) financial adjustment will be allowed every one (1) year. Adjustments will not be considered for normal outdoor water usage (i.e. irrigation, car washing, pressure washing, swimming pools, etc.).

SECTION 9. All ordinances in conflict with the provisions of this ordinance are hereby repealed. The provisions of this ordinance are severable. If any provision of this ordinance or the application thereof to any person or circumstance is held to be invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid provision or application.

SECTION 10. This ordinance shall take effect the latter of fifteen (15) days after first reading or immediately upon final passage, the public welfare requiring it.

First Reading: May 7, 2026
Public Hearing: May 21, 2026
Final Reading: May 21, 2026

ORDINANCE O-6-2026

AMENDING ORDINANCE O-7-2023 ESTABLISHING SEWER USER RATES AND SEWER
CHARGE ADJUSTMENTS

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder



Board of Commissioners

Meeting Cycle: Thursday, May 21, 2026

Subject: **Ordinance Second and Final Reading** - amending Lakeland's Code of Ethics regarding the acceptance of gratuities

Staff Contact:

STAFF RECOMMENDATION

BUDGET IMPACT

DISCUSSION

ORDINANCE NO. 07-26
AN ORDINANCE AMENDING LAKELAND'S CODE OF ETHICS REGARDING THE
ACCEPTANCE OF GRATUITIES

WHEREAS, The Mayor and Board of Commissioners for the City of Lakeland, Tennessee desire to amend Lakeland's Municipal Code with respect to the acceptance of gratuities by repealing Section 1-605, as adopted by Ordinance No. 06-96, and replacing it with the language provided herein.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF COMMISSIONERS FOR THE CITY OF LAKELAND, TENNESSEE, AS FOLLOWS:

Section 1: Section 1-605 under Title 1, Chapter 6 of the Lakeland Municipal Code shall be repealed and replaced with the following:

CHAPTER 6
CODE OF ETHICS

Section
1-605. Acceptance of Gratuities, etc.

1-605. Acceptance of gratuities, etc.

A. An employee, commissioner, official, or voluntary board member may not accept, directly or indirectly, any money, gift, gratuity, or other consideration or favor of any kind from anyone other than the city:

1. For the performance of an act, or refraining from performance of an act, that he would be expected to perform, or refrain from performing, in the regular course of his duties; or
2. That might reasonably be interpreted as an attempt to influence his action, or reward him for past action, in executing business of the city.

B. No employee, commissioner, official, or voluntary board member shall solicit or accept, directly or indirectly, on behalf of himself or any member of their household, any gift, including but not limited to any gratuity, service, favor, food, entertainment, lodging, transportation, loan, loan guarantee or any other thing of monetary value from any person or entity that:

1. Has or is seeking to obtain contractual or other business or financial relations with the city;
2. Conducts operations or activities that are regulated by the city; or
3. Has interests that may be substantially affected by the performance or nonperformance of the commissioner's official duties.

C. Exceptions. The prohibition of accepting gifts does not apply to:

1. A gift given by a member of the employee, commissioner, official, or voluntary board member's immediate family, or by an individual if the gift is given for a non-business purpose and is motivated by a close personal friendship.
2. Informational materials, such as books, periodicals, audio or video, or sample merchandise helpful as a part of the commissioner's duties in determining the appropriateness of the product for use as a part of city business.
3. Unsolicited tokens or awards of appreciation, honorary degrees or bona fide awards in recognition of public service, provided that any such item cannot be readily converted to cash.
4. Food, refreshments, foodstuffs, entertainment or beverages provided as a part of a meal or other event in which the employee, commissioner, official, or voluntary board member is

ORDINANCE NO. 07-26
AN ORDINANCE AMENDING LAKELAND'S CODE OF ETHICS REGARDING THE
ACCEPTANCE OF GRATUITIES

- attending or is a speaker or part of a panel discussion at a scheduled meeting of an established or recognized membership organization.
5. Loans from established financial institutions made in the ordinary course of business on usual and customary terms.
 6. Voluntary, legally disclosed political campaign contributions given in accordance with applicable federal and state statutes to an individual covered by the provisions of this section who has announced his or her intention to seek elected office.
 7. Sample merchandise, promotional items, and appreciation tokens, provided such merchandise, items, and tokens are routinely given to customers, suppliers, or potential customers.
 8. Supplies in the ordinary course of business.
- D. Any gift or item of value worth more than seventy-five dollars (\$75.00) that is received pursuant to Part C, subparagraphs 2, 3, 4, 7, and 8 above shall be reported to City administration and recorded no less than annually in the official minutes of the Board of Commissioners.

Section 2: The provisions of this Ordinance are severable. If any provision of this Ordinance or the application thereof to any person or circumstance is held to be invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid provision or application.

Section 3: This Ordinance shall take immediately after its official passage, but no earlier than fifteen (15) days after its first reading, the public welfare requiring it.

PASSED AND ADOPTED by the Mayor and Board of Commissioners of Lakeland, Tennessee on this ____ day of _____, 2026, the public welfare requiring it.

First Reading: May 7, 2026

Public Hearing: May 21, 2026

Final Reading: May 21, 2026

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder



Board of Commissioners

Meeting Cycle: Thursday, May 21, 2026

Subject: **Ordinance First Reading** - adopting the annual budget and tax rate for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Staff Contact: Sue Matthews, Finance Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve ordinance O-10-2026

BUDGET IMPACT

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

DISCUSSION

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

ORDINANCE O-10-2026

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

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

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

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

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

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

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

SECTION 1. That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2027, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

ORDINANCE O-10-2026

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

GENERAL FUND			
	ACTUAL FY 2025	ESTIMATED FY 2026	BUDGET FY 2027
REVENUES			
Property taxes	\$ 5,914,339	\$ 6,511,564	\$ 7,131,163
Local sales taxes	3,844,456	3,834,487	4,001,829
Intergovernmental	2,099,839	2,076,988	2,253,541
Licenses and permits	178,964	298,973	377,173
Charges for services	216,207	298,759	334,399
Federal, state, and local grants	443,946	13,317,495	14,498,195
Contributions	5,683,010	-	-
Interest income	354,685	203,500	328,500
Other income	237,563	170,500	19,000
OTHER FINANCING SOURCES			
Issuance of debt	-	13,723,410	9,610,805
Transfers in	43,502	-	-
Total revenues and other financing sources	19,016,511	40,435,676	38,554,605
EXPENDITURES			
Current			
General government	2,627,815	3,414,410	3,840,460
Community development	1,015,016	1,110,327	1,426,332
Public works	1,043,104	1,397,626	1,575,392
Parks and recreation	1,476,991	2,053,725	1,977,071
Debt service (principal and interest)	181,500	-	-
Capital outlays	4,221,250	25,546,744	24,661,000
OTHER FINANCING USES			
Transfers out	6,183,296	8,703,086	4,993,769
Total appropriations	16,748,972	42,225,918	38,474,024
Change in Fund Balance (Revenues - Appropriations)	2,267,539	(1,790,242)	80,581
Fund balance, beginning	7,536,843	9,804,382	8,014,140
Fund balance, ending	\$ 9,804,382	\$ 8,014,140	\$ 8,094,721
Ending Fund Balance as % of Total Appropriations	58.5%	19.0%	21.0%

ORDINANCE O-10-2026

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

STATE STREET AID FUND			
	ACTUAL FY 2025	ESTIMATED FY 2026	BUDGET FY 2027
REVENUES			
Intergovernmental	\$ 544,016	\$ 480,330	\$ 517,500
Federal, state, and local grants	12,686	1,256,000	-
OTHER FINANCING SOURCES			
Transfers in	2,218,513	2,677,688	1,293,982
Total revenues and other financing sources	<u>2,775,215</u>	<u>4,414,018</u>	<u>1,811,482</u>
EXPENDITURES			
Current			
Public works	2,642,028	5,535,510	1,271,924
Capital outlays	119,081	208,879	465,000
Total appropriations	<u>2,761,109</u>	<u>5,744,389</u>	<u>1,736,924</u>
Change in Fund Balance (Revenues - Appropriations)	14,106	(1,330,371)	74,558
Fund balance, beginning	1,241,707	1,255,813	(74,558)
Fund balance, ending	<u>\$ 1,255,813</u>	<u>\$ (74,558)</u>	<u>\$ -</u>
Ending Fund Balance as % of Total Appropriations	45.5%	-1.3%	0.0%

STORMWATER FUND			
	ACTUAL FY 2025	ESTIMATED FY 2026	BUDGET FY 2027
REVENUES			
Charges for services	\$ 217,080	\$ 215,500	\$ 216,500
OTHER FINANCING SOURCES			
Transfers in	53,000	-	-
Total revenues and other financing sources	<u>270,080</u>	<u>215,500</u>	<u>216,500</u>
EXPENDITURES			
Current			
Public works	124,446	118,121	126,741
Capital outlays	240,859	102,500	350,000
Total appropriations	<u>365,305</u>	<u>220,621</u>	<u>476,741</u>
Change in Fund Balance (Revenues - Appropriations)	(95,225)	(5,121)	(260,241)
Fund balance, beginning	372,642	277,417	272,296
Fund balance, ending	<u>\$ 277,417</u>	<u>\$ 272,296</u>	<u>\$ 12,055</u>
Ending Fund Balance as % of Total Appropriations	75.9%	123.4%	2.5%

ORDINANCE O-10-2026

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

SOLID WASTE FUND			
	ACTUAL FY 2025	ESTIMATED FY 2026	BUDGET FY 2027
REVENUES			
Charges for services	\$ 1,401,880	\$ 1,417,540	\$ 1,447,500
Federal, state, and local grants	469,257	-	-
Other income	1,943	100	-
OTHER FINANCING SOURCES			
Transfers in	282,721	445,984	153,647
Total revenues and other financing sources	<u>2,155,801</u>	<u>1,863,624</u>	<u>1,601,147</u>
EXPENDITURES			
Current			
Public works	1,706,660	1,766,355	2,083,319
Capital outlays	-	-	-
Total appropriations	<u>1,706,660</u>	<u>1,766,355</u>	<u>2,083,319</u>
Change in Fund Balance (Revenues - Appropriations)	449,141	97,269	(482,172)
Fund balance, beginning	(62,706)	386,435	483,704
Fund balance, ending	<u>\$ 386,435</u>	<u>\$ 483,704</u>	<u>\$ 1,532</u>
Ending Fund Balance as % of Total Appropriations	22.6%	27.4%	0.1%
DEBT SERVICE FUND			
	ACTUAL FY 2025	ESTIMATED FY 2026	BUDGET FY 2027
REVENUES			
Interest income	\$ 9	\$ -	\$ -
OTHER FINANCING SOURCES			
Transfers in	2,557,397	4,887,094	2,492,960
Total revenues and other financing sources	<u>2,557,406</u>	<u>4,887,094</u>	<u>2,492,960</u>
EXPENDITURES			
Debt Service			
Principal	1,139,837	3,107,239	1,057,833
Interest and fiscal charges	1,417,588	1,779,855	1,435,127
Total appropriations	<u>2,557,425</u>	<u>4,887,094</u>	<u>2,492,960</u>
Change in Fund Balance (Revenues - Appropriations)	(19)	-	-
Fund balance, beginning	118	99	99
Fund balance, ending	<u>\$ 99</u>	<u>\$ 99</u>	<u>\$ 99</u>
Ending Fund Balance as % of Total Appropriations	0.0%	0.0%	0.0%

ORDINANCE O-10-2026

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

GENERAL PURPOSE SCHOOL FUND			
	ACTUAL FY 2025	ESTIMATED FY 2026	BUDGET FY 2027
REVENUES			
Property taxes	\$ 6,716,407	\$ 7,075,588	\$ 7,715,000
Local sales taxes	4,831,377	5,730,336	5,810,000
Intergovernmental	22,669,424	19,560,132	18,755,936
Charges for services	209,969	67,000	65,750
Federal, state, and local grants	22,595	759,023	236,342
Interest income	1,214	2,000	1,300
Other income	189,002	50,000	282,193
OTHER FINANCING SOURCES			
Transfers in	760,523	768,329	1,053,180
Total revenues and other financing sources	35,400,511	34,012,408	33,919,701
EXPENDITURES			
Current			
Education	29,476,684	33,675,692	33,919,701
Capital outlays	67,000	-	-
OTHER FINANCING USES			
Transfers out	3,526,643	1,195	-
Total appropriations	33,070,327	33,676,887	33,919,701
Change in Fund Balance (Revenues - Appropriations)	2,330,184	335,521	-
Fund balance, beginning	7,049,636	9,379,820	9,715,341
Fund balance, ending	\$ 9,379,820	\$ 9,715,341	\$ 9,715,341
Ending Fund Balance as % of Total Appropriations	28.4%	28.8%	28.6%

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ORDINANCE O-10-2026

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

SCHOOL CAPITAL PROJECTS FUND			
	ACTUAL FY 2025	ESTIMATED FY 2026	BUDGET FY 2027
REVENUES			
Contributions	\$ 812,693	\$ 1,204,899	\$ 1,300,000
Interest income	58,535	14,400	240,000
Other income	100,000	51,967	-
OTHER FINANCING SOURCES			
Transfers in	3,820,000	-	-
Total revenues and other financing sources	4,791,228	1,271,266	1,540,000
EXPENDITURES			
Capital outlays	4,950,046	1,461,142	1,540,000
Total appropriations	4,950,046	1,461,142	1,540,000
Change in Fund Balance (Revenues - Appropriations)	(158,818)	(189,876)	-
Fund balance, beginning	587,364	428,546	238,670
Fund balance, ending	\$ 428,546	\$ 238,670	\$ 238,670
Ending Fund Balance as % of Total Appropriations	8.7%	16.3%	15.5%

SCHOOL FEDERAL PROJECTS FUND			
	ACTUAL FY 2025	ESTIMATED FY 2026	BUDGET FY 2027
REVENUES			
Federal, state, and local grants	\$ 1,090,652	\$ 867,759	\$ 787,019
EXPENDITURES			
Current			
Education	864,269	867,759	787,019
Total appropriations	864,269	867,759	787,019
Change in Fund Balance (Revenues - Appropriations)	226,383	-	-
Fund balance, beginning	(188,089)	38,294	38,294
Fund balance, ending	\$ 38,294	\$ 38,294	\$ 38,294
Ending Fund Balance as % of Total Appropriations	4.4%	4.4%	4.9%

SCHOOL NUTRITION FUND			
	ACTUAL FY 2025	ESTIMATED FY 2026	BUDGET FY 2027
REVENUES			
Charges for services	\$ 598,272	\$ 645,000	\$ 720,500
Federal, state, and local grants	405,498	410,000	465,000
Total revenues	1,003,770	1,055,000	1,185,500
EXPENDITURES			
Education	1,029,858	1,094,673	1,185,500
Total appropriations	1,029,858	1,094,673	1,185,500
Change in Fund Balance (Revenues - Appropriations)	(26,088)	(39,673)	-
Fund balance, beginning	703,184	677,096	637,423
Fund balance, ending	\$ 677,096	\$ 637,423	\$ 637,423
Ending Fund Balance as % of Total Appropriations	65.7%	58.2%	53.8%

ORDINANCE O-10-2026

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

SCHOOL LEAP FUND			
	ACTUAL FY 2025	ESTIMATED FY 2026	BUDGET FY 2027
REVENUES			
Charges for services	\$ 301,918	\$ 320,000	\$ 320,000
EXPENDITURES			
Education	213,428	308,002	320,000
Total appropriations	213,428	308,002	320,000
Change in Fund Balance (Revenues - Appropriations)	88,490	11,998	-
Fund balance, beginning	302,346	390,836	402,834
Fund balance, ending	\$ 390,836	\$ 402,834	\$ 402,834
Ending Fund Balance as % of Total Appropriations	183.1%	130.8%	125.9%

SECTION 2. As of June 30, 2027, the governing body estimates fund balances or deficits for each governmental fund type as follows:

	ESTIMATED FUND BALANCE OR NET POSITION
AT JUNE 30, 2027	
General Fund	\$ 8,094,721
State Street Aid Fund	-
Stormwater Fund	12,055
Solid Waste Fund	1,532
Debt Service Fund	99
General Purpose School Fund	9,715,341
School Capital Projects Fund	238,670
School Federal Projects Fund	38,294
School Nutrition Fund	637,423
School LEAP Fund	402,834
Sewer Fund	20,670,426

ORDINANCE O-10-2026

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

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, 2027, 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 2025	ESTIMATED FY 2026	PLAN FY 2027
OPERATING REVENUES			
Charges for Services			
Sewer service fees	\$ 2,926,156	\$ 3,039,067	\$ 3,800,980
Service connection fees	249,700	509,650	509,650
Total operating revenues	<u>3,175,856</u>	<u>3,548,717</u>	<u>4,310,630</u>
OPERATING EXPENSES			
Personnel costs	744,137	870,716	823,894
Sewer system administration	1,223,370	1,037,100	1,128,980
Depreciation expense	606,969	1,138,000	1,086,969
Total operating expenses	<u>2,574,476</u>	<u>3,045,816</u>	<u>3,039,843</u>
Operating income	601,380	502,901	1,270,787
NONOPERATING REVENUES (EXPENSES)			
Interest income	188	5,500	5,500
Interest and fiscal charges	(483,985)	(198,790)	(755,850)
Net nonoperating revenues (expenses)	<u>(588,759)</u>	<u>(193,290)</u>	<u>(750,350)</u>
Capital grants and contributions	-	4,265,687	1,400,890
Change in net position	12,621	4,575,298	1,921,327
Net position, beginning	14,161,180	14,173,801	18,749,099
Net position, ending	<u>\$ 14,173,801</u>	<u>\$ 18,749,099</u>	<u>\$ 20,670,426</u>

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 2027 as follows:

ORDINANCE O-10-2026

**ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027**

	ESTIMATED AS OF JUNE 30, 2026	BUDGET DEBT ISSUE PRINCIPAL	BUDGET DEBT SERVICE PRINCIPAL	ESTIMATED AS OF JUNE 30, 2027	BUDGET INTEREST FY 2027
GENERAL OBLIGATIONS					
TLDA Construction Loan	\$ 1,037,284	\$ -	\$ (70,548)	\$ 966,736	\$ 18,996
U.S. G.O. Refunding, Series 2021	13,550,296	-	(265,016)	13,285,280	293,456
Shelby County Settlement Liability	-	-	-	-	-
U.S. G.O. Bonds, Series 2022	33,318,088	-	(722,269)	32,595,819	1,078,719
Bond Anticipation Note, Series 2024	-	9,610,805	-	9,610,805	43,956
Total general obligations	\$ 47,905,668	\$ 9,610,805	\$ (1,057,833)	\$ 56,458,640	\$ 1,435,127
	ESTIMATED AS OF JUNE 30, 2026	PLAN DEBT ISSUE PRINCIPAL	PLAN DEBT SERVICE PRINCIPAL	PLAN AS OF JUNE 30, 2027	PLAN INTEREST FY 2027
SEWER FUND OBLIGATIONS					
SRF Note Payable	24,000,000	-	(888,492)	23,111,508	708,528
Total Sewer Fund obligations	\$ 24,000,000	\$ -	\$ (888,492)	\$ 23,111,508	\$ 708,528

SECTION 5. That during the ensuing fiscal year (2027) the governing body has pending and planned capital projects with proposed funding as follows:

	TOTAL EXPENSE	FINANCED BY ESTIMATED REVENUES OR RESERVES	FINANCED BY DEBT PROCEEDS
CAPITAL PROJECTS - GOVERNMENTAL FUNDS			
Building improvements	\$ 55,000	\$ 55,000	\$ -
New Canada Road	13,000,000	10,400,000	2,600,000
Roads improvements	1,500,000	1,500,000	-
Other furniture, fixtures, and/or equipment	4,000	4,000	-
Public Works Equipment	110,000	110,000	-
Park development	135,000	135,000	-
Winward Slopes Park improvements	162,000	162,000	-
Athletic complexes	-	-	-
Lakeland Community Center	11,000,000	7,000,000	4,000,000
Parks Equipment	45,000	45,000	-
Lakeland Pickleball Facility	1,180,000	1,180,000	-
Street Aid equipment	95,000	95,000	-
Street Aid Building Improvements	350,000	350,000	-
Storm water projects	110,000	110,000	-
LSS general projects (building improvements)	1,540,000	1,540,000	-

ORDINANCE O-10-2026

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

- SECTION 6.** No appropriation may be exceeded without an amendment of the budget ordinance as required by T.C.A. § 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property, or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accordance with T.C.A. § 6-56-205.
- SECTION 7.** Money may be transferred from one appropriation to another in the same fund by the City Manager, subject to such limitations and procedures as may be set from time to time by the Board of Commissioners, and pursuant to T.C.A. § 6-56-209. Any resulting transfer shall be reported to the governing body at its next regular meeting as a component of the Treasurer's Report and be entered into the minutes.
- SECTION 8.** This ordinance will be included with and become a component of the Annual Budget document, which is encompassed and made a part of this ordinance in whole. This published Annual Budget document, including the detailed financial plans and budgets by fund, showing all anticipated revenues, other financing sources, expenditures, and other financing uses and ending fund balances, as well as personnel levels by fund and function required by T.C.A. § 6-56-206, shall be made available online and in person for public viewing.
- SECTION 9.** There is hereby levied a property tax of \$.94 per \$100 of assessed value on all real and personal property within the City of Lakeland, Tennessee, of which 35.17 percent represents annual debt service for fiscal year 2027.
- SECTION 10.** This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's Designee.
- SECTION 11.** All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

ORDINANCE O-10-2026

ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR
BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

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

SECTION 13. This ordinance shall take effect July 1, 2027, the public welfare requiring it.

First Reading: May 21, 2026

Publication Date:

Public Hearing:

Final Reading:

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder

GENERAL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET	FY2025-2026	FY2026-2027
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
REVENUES						
Property Taxes						
110 R 31111 000 000 00000 000	Real Property Taxes (Current)	4,569,161	4,525,833	4,662,252	4,662,252	5,263,061
110 R 31112 000 000 00000 000	Personal Property Taxes (Current)	38,334	42,092	62,161	62,161	62,161
110 R 31113 000 000 00000 000	Property Tax - Schools	738,217	756,502	1,032,068	1,032,068	1,042,816
110 R 31114 000 000 00000 000	Utility Tax (TPSC)	17,600	40,880	40,687	40,687	31,184
110 R 31115 000 000 00000 000	School Property Tax Reserves	492,144	504,335	688,045	688,045	695,210
110 R 31116 000 000 00000 000	Delinquent Property Tax	17,283	24,103	14,317	14,317	24,231
110 R 31117 000 000 00000 000	Property Tax Penalty & Interest	7,116	20,594	12,034	12,034	12,500
Total property taxes		5,879,855	5,914,339	6,511,564	6,511,564	7,131,163
Local Sales Taxes						
110 R 31600 000 000 00000 000	Local Option Sales Tax	2,011,068	2,231,518	2,667,381	2,246,142	2,304,000
110 R 31610 000 000 00000 000	Local Sales Tax - Schools	861,505	958,820	1,264,214	995,263	1,050,029
110 R 31700 000 000 00000 000	Wholesaler Beer Taxes	140,061	179,954	244,411	180,000	185,000
110 R 31720 000 000 00000 000	Wholesale Liquor Tax	95,284	71,594	92,000	103,870	104,000
110 R 31800 000 000 00000 000	Business Taxes	161,230	186,252	150,000	150,000	187,000
110 R 31801 000 000 00000 000	Telecom Sales City	4,722	4,682	6,385	6,385	4,800
110 R 31802 000 000 00000 000	Sports Betting Taxes	26,427	21,678	11,000	11,000	18,000
110 R 31912 000 000 00000 000	Cable Franchise (5%)	119,857	107,440	81,827	81,827	84,000
110 R 31920 000 000 00000 000	Room Occupancy Tax	95,875	82,518	60,000	60,000	65,000
Total local sales taxes		3,516,029	3,844,456	4,577,218	3,834,487	4,001,829
Intergovernmental						
110 R 33320 000 000 00000 000	TVA Pymt in Lieu of Taxes	265,858	278,673	260,000	260,000	280,000
110 R 33510 000 000 00000 000	State Sales Tax	1,707,602	1,754,518	1,987,366	1,784,988	1,913,541
110 R 33520 000 000 00000 000	State Income Tax (Hall)	-	-	-	-	-
110 R 33540 000 000 00000 000	TN Mixed Drink Tax	51,037	66,648	32,000	32,000	60,000
110 R 33552 000 000 00000 000	TN City St & Trans Tax	28,024	-	25,000	-	-
Total intergovernmental		2,052,521	2,099,839	2,304,366	2,076,988	2,253,541
Licenses and Permits						
110 R 32210 000 000 00000 000	Beer Licenses	1,850	2,315	1,600	1,600	1,600
110 R 32600 000 000 00000 000	Warning Siren Fees	2,800	3,650	6,950	6,950	8,000
110 R 32608 000 000 00000 000	Certificate Of Occupancy	2,150	1,150	5,500	5,500	5,500
110 R 32610 000 000 00000 000	Building Permit Fee	47,280	26,927	75,000	75,000	100,000
110 R 32611 000 000 00000 000	Insp/Engineer Review Fees	43,100	49,800	83,900	83,900	107,300
110 R 32612 000 000 00000 000	BOA Appeals	-	900	1,000	1,000	1,000
110 R 32613 000 000 00000 000	Plat/Site Plan Review Fees	-	9,520	10,000	10,000	10,000
110 R 32614 000 000 00000 000	Drainage Control Fee	28,000	36,500	53,500	53,500	73,000
110 R 32615 000 000 00000 000	Park Improvement Fees	5,600	7,300	13,900	13,900	17,800
110 R 32616 000 000 00000 000	Cell Tower Fee	-	-	500	500	-
110 R 32617 000 000 00000 000	Admin Fees For Developments	18,020	11,930	14,000	14,000	17,900
110 R 32690 000 000 00000 000	Natural Resource Inventory	2,240	1,263	2,145	2,145	2,145
110 R 32691 000 000 00000 000	Tree Removal Fee	7,029	4,004	7,878	7,878	7,878
110 R 32692 000 000 00000 000	GIS Mapping Fees	7,750	5,850	7,100	7,100	9,050
110 R 32700 000 000 00000 000	Fence Permit	2,500	2,345	1,500	1,500	1,500
110 R 32701 000 000 00000 000	Sign Permit	3,060	2,350	2,000	2,000	2,000
110 R 32702 000 000 00000 000	Land Disturbance Permit	4,850	7,800	4,500	4,500	4,500
110 R 32703 000 000 00000 000	Accessory Permits	2,415	2,650	3,500	3,500	3,500
110 R 32706 000 000 00000 000	Misc Permits	9,506	445	2,000	2,000	2,000
110 R 32707 000 000 00000 000	Street Disturbance Permit	7,126	1,115	500	500	500
110 R 32710 000 000 00000 000	TN One Call Fee	2,050	1,150	2,000	2,000	2,000
Total licenses and permits		197,326	178,964	298,973	298,973	377,173
Charges for Services						
110 R 34725 000 000 00000 000	Concessions	1,640	-	2,000	2,000	2,000
110 R 34739 000 000 00000 000	Club House Rental Fee	30,929	28,100	30,000	30,000	30,000
110 R 34740 000 000 00000 000	Parks & Rec Rental Fee	2,250	1,725	2,000	2,000	2,000
110 R 34741 000 000 00000 000	Developer Fees For Parkland	32,964	50,411	84,259	84,259	107,899
110 R 34742 000 000 00000 000	Soccer Recreation Fees	8,400	16,080	5,000	5,000	17,500
110 R 34743 000 000 00000 000	Youth Baseball Fees	8,220	10,500	13,000	13,000	13,000
110 R 34744 000 000 00000 000	Youth Basketball Fees	25,620	36,695	40,000	40,000	42,000
110 R 34746 000 000 00000 000	Adult Flag Football	3,940	5,900	10,000	10,000	10,000
110 R 34747 000 000 00000 000	Senior Center Program Fees	705	180	5,000	5,000	7,500
110 R 34748 000 000 00000 000	Tennis Recreation Fees	1,740	2,686	10,000	10,000	10,000

GENERAL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
110 R 34751 000 000 00000 000	Youth Football Fees	37,289	39,523	35,000	35,000	40,000
110 R 34752 000 000 00000 000	Youth Cheerleading	11,657	24,407	50,000	50,000	40,000
110 R 34755 000 000 00000 000	Recreation Camps	-	-	10,000	10,000	10,000
110 R 34757 000 000 00000 000	Youth Olympics	-	-	2,500	2,500	2,500
Total charges for services		165,354	216,207	298,759	298,759	334,399
Federal, State, and Local Grants						
110 R 33100 000 000 00000 000	LPRF Grant Revenue	-	-	-	-	150,000
110 R 33111 000 000 00000 000	CDBG Grant Revenue	326,650	-	-	-	415,000
110 R 33450 000 000 00000 000	FEMA Reimbursement	-	-	-	-	-
110 R 33460 000 000 00000 000	New Canada Rd (PIN 107036.00)	12,115	111,416	10,400,000	10,400,000	10,400,000
110 R 33710 000 000 00000 000	Shelby County Grant Revenue	-	124,984	-	-	-
110 R 33805 000 000 00000 000	TDHS Grant	-	-	5,000,000	2,438,295	2,893,195
110 R 33813 000 000 00000 000	Mem-TEMA Vaccination POD Grant	-	-	-	-	-
110 R 33816 000 000 00000 000	ARPA SLFRF Grant	25,000	16,000	-	-	-
110 R 36833 000 000 00000 000	Bike Ped Path Grant	11,524	-	-	-	-
110 R 36835 000 000 00000 000	Transportation Plan Update	34,256	132,284	-	-	-
110 R 36836 000 000 00000 000	TDOT Reimb - Closed Grants	-	-	-	-	-
110 R 36837 000 000 00000 000	STBG Grants Revenues	-	59,262	479,200	479,200	640,000
Total federal, state, and local grants		409,545	443,946	15,879,200	13,317,495	14,498,195
Contributions						
110 R 36938 000 000 00000 000	Community Center Contributions	-	-	2,000,000	-	-
110 R 36937 000 000 00000 000	IBD Contributions	-	5,683,010	-	-	-
Total contributions		-	5,683,010	2,000,000	-	-
Interest Income						
110 R 36100 000 000 00000 000	Interest Earned - Checking	374,899	323,830	175,000	175,000	300,000
110 R 36101 000 000 00000 000	Other Interest Income	8,545	30,855	28,500	28,500	28,500
Total interest income		383,444	354,685	203,500	203,500	328,500
Other Income						
110 R 35110 000 000 00000 000	City Court Fines & Fees	2,393	7,351	3,000	3,000	3,000
110 R 36335 000 000 00000 000	Insurance Reimbursements	133,042	43,502	-	-	-
110 R 36900 000 000 00000 000	Misc Income/Admin Fees	49,584	59,755	1,000	27,000	1,000
110 R 36901 000 000 00000 000	Donations/Lakeland Activities	553	512	133,000	133,000	-
110 R 36904 000 000 00000 000	Senior Citizens Donations	4,902	11,411	7,500	7,500	5,000
110 R 36906 000 000 00000 000	Parks Fundraisers	750	-	-	-	10,000
Total other income		191,224	122,531	144,500	170,500	19,000
Total revenues		12,795,298	18,857,976	32,218,080	26,712,266	28,943,800
EXPENDITURES						
General Government Expenditures						
110 E 41000 111 000 00000 000	GOV - Salary	205,347	214,581	302,473	302,473	339,565
110 E 41000 121 000 00000 000	GOV - Regular Employee Wages	14,738	50,557	52,125	52,125	55,562
110 E 41000 123 000 00000 000	GOV - Overtime Wages	4	56	365	365	387
110 E 41000 132 000 00000 000	GOV - Bonus Pay	56,290	82,200	99,525	99,525	88,150
110 E 41000 133 000 00000 000	GOV - Vehicle Allowance	5,500	6,000	6,000	6,000	6,000
110 E 41000 141 000 00000 000	GOV - FICA (Employer's Share)	21,951	27,584	33,561	33,561	33,553
110 E 41000 142 000 00000 000	GOV - Insurance	48,276	61,774	86,232	86,232	63,000
110 E 41000 143 000 00000 000	GOV - Retirement	14,157	17,916	21,636	21,636	21,630
110 E 41000 144 000 00000 000	GOV - HSA Retirement	2,557	2,720	4,160	4,160	12,640
110 E 41000 146 000 00000 000	GOV - Work Comp	518	725	1,628	1,628	1,870
110 E 41000 147 000 00000 000	GOV - Unemployment	4,321	-	2,000	2,000	5,000
110 E 41000 148 000 00000 000	GOV - Education/Training	4,198	13,804	5,000	17,500	5,000
110 E 41000 149 000 00000 000	GOV - Uniforms	-	-	-	-	500
110 E 41000 172 000 00000 000	GOV - Postage	-	640	-	-	25,000
110 E 41000 210 000 00000 000	GOV - Postage	7,700	4,790	4,000	4,500	6,000
110 E 41000 212 000 00000 000	GOV - Employee Engagement	5,904	17,474	6,000	16,770	12,000
110 E 41000 220 000 00000 000	GOV - Printing	7,431	5,489	8,000	8,000	9,000
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	16,120	32,566	15,000	16,230	15,000
110 E 41000 233 000 00000 000	GOV - Subscriptions	1,669	2,026	1,800	1,800	1,800
110 E 41000 235 000 00000 000	GOV - Memberships/Tuition	89	-	-	210	-
110 E 41000 241 000 00000 000	GOV - Electric	20,500	22,027	20,000	20,000	29,000
110 E 41000 242 000 00000 000	GOV - Water	1,704	5,742	3,500	3,500	8,800

GENERAL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET FY2025-2026	FY2025-2026	BUDGET FY2026-2027
110 E 41000 244 000 00000 000	GOV - Gas/Propane	3,200	5,785	2,800	2,800	4,050
110 E 41000 245 000 00000 000	GOV - Telephone	2,491	6,389	5,000	5,000	13,200
110 E 41000 246 000 00000 000	GOV - Facility Rental	-	-	165,000	86,165	165,000
110 E 41000 251 000 00000 000	GOV - Trustee Collection Fees	42,509	47,882	26,865	26,865	48,960
110 E 41000 252 000 00000 000	GOV - Legal Services	119,616	139,981	120,000	120,000	142,000
110 E 41000 252 000 00000 600	GOV - Legal Services - Bonds	-	-	-	-	-
110 E 41000 252 000 00000 800	GOV - Legal Services - COVID-19	-	-	-	-	-
110 E 41000 253 000 00000 000	GOV - Accounting & Auditing Se	47,350	43,500	48,000	48,000	56,500
110 E 41000 256 000 00000 000	GOV - Consultant Services	(3,000)	-	-	-	-
110 E 41000 257 000 00000 000	GOV - Property Tax Commission	117,363	123,405	120,000	120,000	140,000
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	15,748	18,840	15,000	19,000	32,000
110 E 41000 266 000 00000 000	GOV - Repair & Maintenance Bui	39,476	9,148	8,000	53,590	25,000
110 E 41000 267 000 00000 000	GOV - Repair & Maintenance Plu	7,893	1,145	1,500	9,000	10,000
110 E 41000 280 000 00000 000	GOV - Travel	4,550	5,043	4,000	4,866	4,000
110 E 41000 287 000 00000 000	GOV - Meals & Entertainment	5,579	6,175	5,000	8,730	5,000
110 E 41000 290 000 00000 000	GOV - Contracted Service	36,369	116,842	15,000	14,624	40,000
110 E 41000 291 000 00000 000	GOV - Ambulance Service	311,350	309,714	529,000	529,000	520,727
110 E 41000 296 000 00000 000	GOV - Keep Lakeland Beautiful	10,332	12,725	13,000	3,889	13,000
110 E 41000 299 000 00000 000	GOV - Contingency	-	-	-	-	-
110 E 41000 300 000 00000 000	GOV - Neighborhood Watch	449	1,000	10,000	9,590	10,000
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	21,513	17,821	13,000	17,000	18,000
110 E 41000 318 000 00000 000	GOV - Miscellaneous	(1,257)	-	-	-	-
110 E 41000 320 000 00000 000	GOV - Operating Supplies	2,974	1,960	2,500	2,500	2,500
110 E 41000 321 000 00000 000	GOV - Bank Charges	6,500	3,902	5,000	5,000	6,600
110 E 41000 331 000 00000 000	GOV - Gas, Oil, Diesel	-	-	-	-	-
110 E 41000 333 000 00000 000	GOV - Other Equip/Parts	-	-	-	-	-
110 E 41000 510 000 00000 000	GOV - Insurance	500	500	500	500	500
110 E 41000 511 000 00000 000	GOV - Insurance On Buildings	16,680	16,650	16,500	16,500	25,500
110 E 41000 513 000 00000 000	GOV - Liability	60,317	50,650	61,000	61,000	61,000
110 E 41000 521 000 00000 000	GOV - Surety Bonds For Officia	5,089	1,331	1,500	1,500	1,500
110 E 41000 720 000 00000 000	St Jude Dream Home	-	-	-	-	-
110 E 41000 743 000 00000 000	GOV - Bad Debt Expense	-	6,445	-	-	-
110 E 41000 951 000 00000 000	GOV - Furniture / Fixtures	6,559	6,271	5,000	5,000	5,000
110 E 41210 111 000 00000 000	CRT - Salary	4,000	4,000	6,500	6,500	6,500
110 E 41210 121 000 00000 000	CRT - Regular Employee Wages	-	-	-	-	-
110 E 41210 123 000 00000 000	CRT - Overtime Wages	1	-	-	-	-
110 E 41210 141 000 00000 000	CRT - FICA (Employer's Share)	306	306	497	497	497
110 E 41210 142 000 00000 000	CRT - Insurance	-	-	-	-	-
110 E 41210 143 000 00000 000	CRT - Retirement	-	-	-	-	-
110 E 41210 144 000 00000 000	CRT - RHS Plan	-	-	-	-	-
110 E 41210 146 000 00000 000	CRT - Work Comp	1	-	-	-	-
110 E 41210 148 000 00000 000	CRT - Education/Training	1,294	-	500	500	500
110 E 41210 230 000 00000 000	CRT - DUES	400	570	-	-	-
110 E 41210 252 000 00000 000	CRT - Legal Expense	8,421	-	-	-	-
110 E 41210 255 000 00000 000	CRT - Data Processing	900	-	1,000	1,000	500
110 E 41210 318 000 00000 000	CRT- Court Cost Fees	200	1,235	200	200	200
110 E 41330 111 000 00000 000	BOC - Salary	25,900	25,410	25,200	25,200	25,200
110 E 41330 141 000 00000 000	BOC - FICA (Employer's Share)	1,981	1,928	1,928	1,928	1,928
110 E 41330 146 000 00000 000	BOC - Work Comp	-	14	40	40	40
110 E 41330 148 000 00000 000	BOC - Education/Training	1,100	-	1,100	1,100	1,000
110 E 41330 280 000 00000 000	BOC - Travel	-	-	-	-	500
110 E 41330 287 000 00000 000	BOC - EDC Marketing	145	148	500	500	1,000
110 E 41330 288 000 00000 000	BOC - Vol Appreciation Dinner	8,823	2,447	8,500	6,625	8,500
110 E 41330 290 000 00000 000	BOC - Contracted Services	57,586	-	-	-	-
110 E 41330 670 000 00000 000	BOC - Election Commission Fee	-	-	-	-	-
110 E 41330 999 000 00000 000	BOC - Relief Donations	3,000	-	-	-	-
110 E 41500 111 000 00000 000	FIN - Salary	279,380	287,210	295,319	295,319	319,204
110 E 41500 121 000 00000 000	FIN - Regular Employee Wages	11,157	-	-	-	-
110 E 41500 123 000 00000 000	FIN - Overtime Wages	-	-	-	-	-
110 E 41500 141 000 00000 000	FIN - FICA (Employer's Share)	22,619	21,873	22,817	22,817	24,420
110 E 41500 142 000 00000 000	FIN - Insurance	51,456	40,373	38,772	38,772	40,131
110 E 41500 143 000 00000 000	FIN - Retirement	13,575	13,833	14,913	14,913	15,960
110 E 41500 144 000 00000 000	FIN- HSA Retirement	1,139	1,120	3,120	3,120	3,120
110 E 41500 146 000 00000 000	FIN - Work Comp	302	356	517	517	556
110 E 41500 148 000 00000 000	FIN - Education/Training	-	880	9,000	9,000	500
110 E 41500 220 000 00000 000	FIN - Printing	4,068	-	1,000	1,000	1,000

GENERAL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET FY2025-2026	FY2025-2026	BUDGET FY2026-2027
110 E 41500 230 000 00000 000	FIN - Dues	1,741	1,023	2,000	2,000	500
110 E 41500 245 000 00000 000	FIN - Telephone	2,962	3,656	3,700	3,700	3,000
110 E 41500 245 000 00000 019	FIN - Telephone (CARES)	-	-	-	-	-
110 E 41500 259 000 00000 000	FIN - Other Prof Services	6,485	419	1,000	1,000	1,500
110 E 41500 280 000 00000 000	FIN - Travel	3,726	1,383	500	500	-
110 E 41500 287 000 00000 000	FIN - Meals & Entertainment	-	82	-	-	-
110 E 41500 290 000 00000 000	FIN - Contracted Service	43,485	26,360	5,000	5,000	-
110 E 41500 299 000 00000 000	FIN - Contingency	-	-	-	-	-
110 E 41500 318 000 00000 000	FIN - Misc Expense	-	-	500	500	500
110 E 41500 331 000 00000 000	FIN - Gas, Oil, Diesel	-	-	-	-	-
110 E 41500 951 000 00000 000	FIN - Furniture / Fixtures	-	-	-	-	-
110 E 41711 111 000 00000 000	ITS - Salary	197,571	275,114	296,795	296,795	322,612
110 E 41711 121 000 00000 000	ITS - Regular Employee Wages	1,418	14,920	51,106	51,106	32,297
110 E 41711 122 000 00000 000	ITS - Temporary Employee Wages	289	-	-	-	-
110 E 41711 123 000 00000 000	ITS - Overtime Wages	-	-	358	358	-
110 E 41711 144 000 00000 000	ITS - RHS PLAN	2,038	2,080	3,120	3,120	3,120
110 E 41711 141 000 00000 000	ITS - FICA (Employer's Share)	15,024	21,955	26,907	26,907	27,151
110 E 41711 142 000 00000 000	ITS - Insurance	25,889	33,350	48,847	48,847	46,135
110 E 41711 143 000 00000 000	ITS - Retirement	13,087	19,207	25,031	25,031	24,141
110 E 41711 146 000 00000 000	ITS - Work Comp	222	188	608	608	618
110 E 41711 148 000 00000 000	ITS - Education/Training	6,699	8,327	19,500	19,500	9,300
110 E 41711 235 000 00000 000	ITS - Membership/Tuition	50	420	1,075	1,075	950
110 E 41711 245 000 00000 000	ITS - Telephone	5,410	6,033	7,680	7,680	2,760
110 E 41711 255 000 00000 000	ITS - Data Processing Services	66,923	124,009	272,584	272,584	315,656
110 E 41711 255 000 00000 019	ITS - Data Processing - CARES	-	-	-	-	-
110 E 41711 258 000 00000 000	ITS - Flock Camera Access	113,644	2,300	105,000	105,000	112,500
110 E 41711 259 000 00000 000	ITS - Other Professional Servi	73,783	106,282	143,700	143,700	257,420
110 E 41711 269 000 00000 000	ITS - Repair & Maint - Equipment	2,064	98	9,400	9,400	13,400
110 E 41711 280 000 00000 000	ITS - Travel	1,909	2,617	11,800	11,800	16,800
110 E 41711 287 000 00000 000	ITS - Meals & Entertainment	183	275	1,750	1,750	2,350
110 E 41711 320 000 00000 000	ITS - Operating Supplies	-	2,331	2,500	2,500	2,500
110 E 41711 948 000 00000 000	ITS - Computer Upgrades	42,723	51,915	60,000	76,067	104,500
Total general government expenditures		2,444,203	2,627,822	3,398,054	3,414,410	3,840,460
Community Development Expenditures						
110 E 41670 111 000 00000 000	ENG - Salary	122,338	140,485	153,577	153,577	323,887
110 E 41670 121 000 00000 000	ENG - Regular Employee Wages	-	40,698	70,413	70,413	80,067
110 E 41670 122 000 00000 000	ENG - Temporary Employee Wages	10,488	8,812	-	-	-
110 E 41670 123 000 00000 000	ENG - Overtime Wages	-	479	370	370	431
110 E 41670 141 000 00000 000	ENG - FICA (Employer's Share)	10,128	14,708	17,334	17,334	30,936
110 E 41670 142 000 00000 000	ENG - Insurance	16,139	25,011	28,285	28,285	55,337
110 E 41670 143 000 00000 000	ENG - Retirement	6,052	9,097	10,442	10,442	19,311
110 E 41670 144 000 00000 000	ENG - HSA RETIREMENT	1,247	1,460	1,560	1,560	4,160
110 E 41670 146 000 00000 000	ENG - Work Comp	156	124	392	392	704
110 E 41670 148 000 00000 000	ENG - Education/Training	7,625	8,996	4,000	5,000	5,300
110 E 41670 230 000 00000 000	ENG - Publicity/Dues	910	1,527	1,000	1,500	1,500
110 E 41670 245 000 00000 000	ENG - Telephone	3,160	4,276	4,500	4,500	4,500
110 E 41670 254 000 00000 000	ENG - Arch/Eng/Landscape Serv	14,051	36,195	25,000	25,000	55,000
110 E 41670 259 000 00000 000	ENG - Other Professional Servi	30,871	18,411	25,000	25,000	35,000
110 E 41670 261 000 00000 000	ENG - Maintenance / REpair Vehicle	2,603	1,436	1,500	1,500	-
110 E 41670 280 000 00000 000	ENG - Travel	5,330	4,920	6,000	5,500	6,000
110 E 41670 287 000 00000 000	ENG - Meals & Entertainment	1,502	1,670	1,500	1,500	2,500
110 E 41670 299 000 00000 000	ENG - Contingency	338	572	-	-	-
110 E 41670 310 000 00000 000	ENG - Office Supplies	-	98	500	500	500
110 E 41670 326 000 00000 000	ENG - Uniforms	-	-	300	300	600
110 E 41670 331 000 00000 000	ENG - Gas, Oil, Diesel	482	384	1,000	1,000	1,000
110 E 41670 341 000 00000 000	ENG - Tools	371	256	400	400	400
110 E 41672 111 000 00000 000	INS - Salary	27,860	50,713	52,900	52,900	56,958
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	81,472	71,717	81,557	81,557	87,797
110 E 41672 123 000 00000 000	INS - Overtime Wages	1,967	1,554	856	856	917
110 E 41672 141 000 00000 000	INS - FICA (Employer's Share)	8,227	9,171	10,480	10,480	11,144
110 E 41672 142 000 00000 000	INS - Insurance	32,536	37,437	43,958	43,958	45,269
110 E 41672 143 000 00000 000	INS - Retirement	5,878	6,092	6,850	6,850	7,284
110 E 41672 144 000 00000 000	INS - RHS PLAN	1,871	1,560	1,560	1,560	2,340
110 E 41672 146 000 00000 000	INS - Work Comp	3,133	2,475	5,217	5,217	5,588
110 E 41672 148 000 00000 000	INS - Education/Training	1,913	1,370	3,000	3,000	1,500

GENERAL FUND DETAIL

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		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
110 E 41672 245 000 00000 000	INS - Telephone	3,000	3,552	3,500	3,500	2,000
110 E 41672 261 000 00000 000	INS - Repair & Maintenance Mot	5,897	3,528	4,000	4,000	-
110 E 41672 280 000 00000 000	INS - Travel	-	-	1,900	1,900	1,000
110 E 41672 287 000 00000 000	INS - Meals & Entertainment	486	454	1,000	1,000	1,000
110 E 41672 299 000 00000 000	INS - Contingency	-	-	-	-	-
110 E 41672 320 000 00000 000	INS - Operating Supplies	-	-	-	-	500
110 E 41672 326 000 00000 000	INS - Uniforms	835	-	1,050	1,050	1,050
110 E 41672 331 000 00000 000	INS - Gas, Oil, Diesel	3,000	3,335	4,000	4,000	2,000
110 E 41672 341 000 00000 000	INS - Tools	367	210	1,500	1,500	1,500
110 E 41700 111 000 00000 000	PLN - Salary	205,130	220,480	234,744	234,744	252,934
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	-	-	-	-	-
110 E 41700 123 000 00000 000	PLN - Overtime Wages	-	-	-	-	-
110 E 41700 141 000 00000 000	PLN - FICA (Employer's Share)	15,414	16,442	18,138	18,138	19,350
110 E 41700 142 000 00000 000	PLN - Insurance	38,311	44,455	45,300	45,300	52,243
110 E 41700 143 000 00000 000	PLN - Retirement	10,536	11,024	11,855	11,855	12,647
110 E 41700 144 000 00000 000	PLN - HSA Retirement	1,537	2,330	2,600	2,600	2,600
110 E 41700 146 000 00000 000	PLN - Work Comp	231	128	411	411	440
110 E 41700 148 000 00000 000	PLN - Education/Training	1,576	-	6,000	6,000	6,000
110 E 41700 220 000 00000 000	PLN - Printing Binding	-	136	500	500	500
110 E 41700 230 000 00000 000	PLN - Publicity/Dues	1,530	874	2,000	2,000	2,000
110 E 41700 245 000 00000 000	PLN - Telephone	2,311	2,562	3,000	3,000	3,000
110 E 41700 254 000 00000 000	PLN - Arch/Eng/Landscape Serv	114,597	35,130	25,000	25,000	25,000
110 E 41700 259 000 00000 000	PLN - Other Professional Servi	-	975	5,000	5,000	5,000
110 E 41700 280 000 00000 000	PLN - Travel	-	-	3,500	3,500	3,500
110 E 41700 287 000 00000 000	PLN - Meals & Entertainment	-	143	1,025	1,025	1,025
110 E 41700 310 000 00000 000	PLN - Office Supplies	-	-	500	500	500
110 E 41700 951 000 00000 000	PLN - Furniture / Fixtures	-	416	-	-	-
110 E 41701 111 000 00000 000	ECD - Salary	46,946	47,002	50,612	50,612	54,022
110 E 41701 121 000 00000 000	ECD - Regular Employee Wages	-	-	-	-	-
110 E 41701 123 000 00000 000	ECD - Overtime Wages	-	-	-	-	-
110 E 41701 141 000 00000 000	ECD - FICA (Employer's Share)	3,536	3,495	3,911	3,911	4,133
110 E 41701 142 000 00000 000	ECD - Insurance	5,249	6,864	6,994	6,994	9,046
110 E 41701 143 000 00000 000	ECD - Retirement	2,514	2,350	2,556	2,556	2,701
110 E 41701 144 000 00000 000	ECD - HSA Retirement	374	430	520	520	520
110 E 41701 146 000 00000 000	ECD - Work Comp	51	27	89	89	94
110 E 41701 230 000 00000 000	ECD - Publicity/Dues	-	-	-	-	-
110 E 41701 259 000 00000 000	ECD - Other Professional Servi	-	-	-	-	-
110 E 41701 290 000 00000 000	ECD - Contracted Services	-	1,950	-	-	-
110 E 41701 724 000 00000 000	EDC - Chamber of Commerce	24,000	24,000	24,000	24,000	24,000
110 E 41710 111 000 00000 000	CDE - Salary	49,176	53,624	55,931	55,931	60,225
110 E 41710 121 000 00000 000	CDE - Regular Employee Wages	149	-	-	-	-
110 E 41710 123 000 00000 000	CDE - Overtime Wages	-	-	-	-	-
110 E 41710 141 000 00000 000	CDE - FICA (Employer's Share)	3,637	3,963	4,321	4,321	4,607
110 E 41710 142 000 00000 000	CDE - Insurance	16,355	17,374	17,756	17,756	18,409
110 E 41710 143 000 00000 000	CDE - Retirement	2,466	2,681	2,825	2,825	3,011
110 E 41710 144 000 00000 000	CDE - HSA Retirement	1,019	1,040	1,040	1,040	1,040
110 E 41710 146 000 00000 000	CDE - Work Comp	52	31	98	98	105
110 E 41710 148 000 00000 000	CDE - Education/Training	90	-	-	-	-
110 E 41710 235 000 00000 000	CDE - Memberships/Tuition	-	-	-	-	-
110 E 41710 245 000 00000 000	CDE - Telephone	1,000	1,094	1,000	1,000	1,000
110 E 41710 261 000 00000 000	CDE - Repair & Maintenance Mot	1,011	-	-	-	-
110 E 41710 290 000 00000 000	CDE - Contracted Services	-	-	-	-	-
110 E 41710 326 000 00000 000	CDE - Uniforms	214	156	-	-	-
110 E 41710 331 000 00000 000	CDE - Gas, Oil, Diesel	1,331	1,057	1,200	1,200	1,200
110 E 41710 341 000 00000 000	CDE - Tools	-	-	500	500	500
Total community development expenditures		962,576	1,015,016	1,109,327	1,110,327	1,426,332
Public Works Expenditures						
110 E 43000 111 000 00000 000	PW - Salary	74,693	160,294	76,843	76,843	279,063
110 E 43000 121 000 00000 000	PW - Regular Employee Wages	342,921	450,925	730,560	730,560	588,010
110 E 43000 122 000 00000 000	PW - Temporary Employee Wages	-	-	-	-	-
110 E 43000 123 000 00000 000	PW - Overtime Wages	6,685	6,711	7,064	7,064	6,146
110 E 43000 141 000 00000 000	PW - FICA (Employer's Share)	31,830	46,055	62,922	62,922	66,804
110 E 43000 142 000 00000 000	PW - Insurance	90,597	150,601	209,041	209,041	217,282
110 E 43000 143 000 00000 000	PW - Retirement	22,801	37,597	49,751	49,751	52,084
110 E 43000 144 000 00000 000	PW - HSA Retirement	3,253	4,908	8,674	8,674	13,260

GENERAL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
110 E 43000 146 000 00000 000	PW - Work Comp	20,521	23,300	66,831	66,831	74,803
110 E 43000 148 000 00000 000	PW - Education/Training	4,876	3,965	6,000	6,600	8,000
110 E 43000 230 000 00000 000	PW - Publicity/Dues	411	700	700	600	700
110 E 43000 241 000 00000 000	PW - Electric	7,805	2,114	4,500	4,500	6,500
110 E 43000 244 000 00000 000	PW - Gas/Propane	43	-	-	-	-
110 E 43000 245 000 00000 000	PW - Telephone	3,300	4,956	6,240	6,240	6,240
110 E 43000 254 000 00000 000	PW - Architectural, Engineerin	4,885	14,313	15,000	13,020	20,000
110 E 43000 259 000 00000 000	PW - Other Prof. Services	7,632	12,543	5,000	5,000	10,000
110 E 43000 261 000 00000 000	PW - Repair & Maintenance Moto	9,163	11,964	10,000	15,000	50,000
110 E 43000 280 000 00000 000	PW - Travel	6,480	3,591	5,000	5,000	7,000
110 E 43000 287 000 00000 000	PW - Meals & Entertainment	995	1,534	1,000	1,000	2,000
110 E 43000 289 000 00000 000	PW - Other Contracted Service	-	33,907	42,000	36,400	50,000
110 E 43000 290 000 00000 000	PW - Contracted Service	15,013	11,741	35,000	14,400	35,000
110 E 43000 299 000 00000 000	PW - Contingency	-	86	-	-	-
110 E 43000 326 000 00000 000	PW - Uniforms	6,757	4,988	5,000	5,000	5,000
110 E 43000 331 000 00000 000	PW - Gas, Oil, Diesel	15,007	18,340	15,000	15,000	20,000
110 E 43000 333 000 00000 000	PW - Other Equip Parts & Repai	11,299	9,984	10,000	15,600	15,000
110 E 43000 341 000 00000 000	PW - Tools	21,854	16,062	10,000	20,000	20,000
110 E 43000 344 000 00000 000	PW - Safety Supplies	6,318	5,446	8,000	8,000	15,000
110 E 43000 906 000 00000 000	PW - Street Drainage Improve	-	-	-	7,080	-
110 E 43000 949 000 00000 000	PW - Sirens & Installation	7,500	6,479	7,500	7,500	7,500
Total public works expenditures		722,639	1,043,104	1,397,626	1,397,626	1,575,392
Parks and Recreation Expenditures						
110 E 44310 241 000 00000 000	SC - Electric	9,100	7,883	9,500	9,500	10,000
110 E 44310 242 000 00000 000	SC - Water	2,529	3,158	3,000	3,000	3,000
110 E 44310 244 000 00000 000	SC - Gas/Propane	426	344	450	450	450
110 E 44310 245 000 00000 000	SC - Telephone	3,622	5,303	4,000	4,000	5,500
110 E 44310 247 000 00000 000	SC - Programs - Admissions	474	810	4,000	4,000	5,250
110 E 44310 266 000 00000 000	SC - Repair & Maintenance Buil	18,793	15,293	20,000	20,000	10,000
110 E 44310 287 000 00000 000	SC - Meals & Entertainment	12,338	17,738	18,000	18,000	20,000
110 E 44310 290 000 00000 000	SC - Contracted Service	3,689	8,707	9,000	9,000	9,000
110 E 44310 299 000 00000 000	SC - Contingency	-	218	-	-	-
110 E 44310 300 000 00000 000	SC - Office Supplies & Materia	649	977	3,000	3,000	3,000
110 E 44310 320 000 00000 000	SC - Operating Supplies	2,201	1,614	2,500	2,500	2,500
110 E 44400 241 462 00000 000	REC - Electric - Y Soccer	9,108	9,772	10,000	10,000	5,000
110 E 44400 241 475 00000 000	REC - Electric - Y Football	4,777	20,000	20,000	20,000	5,000
110 E 44400 246 464 00000 000	REC - Rent - Y Bball	8,102	12,627	15,000	15,000	15,000
110 E 44400 246 465 00000 000	REC - Rent - Y Cheer	960	800	4,000	4,000	3,000
110 E 44400 246 466 00000 000	REC - Rent - Y Tball	3,130	3,332	4,500	4,500	5,500
110 E 44400 246 475 00000 000	REC - Rent - Y Football	500	2,442	2,500	2,500	2,500
110 E 44400 287 476 00000 000	REC - M&E - Camps	-	-	1,000	1,000	1,000
110 E 44400 287 477 00000 000	REC - M&E - Concessions	626	1,009	2,000	2,000	2,000
110 E 44400 290 472 00000 000	REC - Contracted Svc - Adult	5,607	5,663	9,000	9,000	10,000
110 E 44400 290 464 00000 000	REC - Contracted Svc - Y Bball	20,554	25,000	28,000	28,000	30,000
110 E 44400 290 465 00000 000	REC - Contracted Svc - Y Cheer	9,725	10,282	12,000	12,000	12,000
110 E 44400 290 466 00000 000	REC - Contracted Svc - Y Tball	2,000	2,000	4,000	4,000	4,000
110 E 44400 290 467 00000 000	REC - Contracted Svc - Tennis	1,392	2,799	5,000	5,000	9,000
110 E 44400 290 475 00000 000	REC - Contracted Svc - Y Football	10,000	10,000	13,500	13,500	16,000
110 E 44400 290 476 00000 000	REC - Contracted Svc - Camps	8,000	6,576	8,000	8,000	7,000
110 E 44400 290 480 00000 000	REC - Contracted Svc - Health	6,953	3,324	10,000	10,000	10,000
110 E 44400 320 472 00000 000	REC - Op Supplies - Adult	3,995	2,387	4,500	4,500	4,500
110 E 44400 320 462 00000 000	REC - Op Supplies - Y Soccer	500	164	17,500	17,500	10,000
110 E 44400 320 464 00000 000	REC - Op Supplies - Y Bball	2,500	3,500	4,500	4,500	4,500
110 E 44400 320 465 00000 000	REC - Op Supplies - Y Cheer	2,391	6,919	3,000	3,000	3,000
110 E 44400 320 466 00000 000	REC - Op Supplies - Y Tball	2,000	2,000	10,500	10,500	7,500
110 E 44400 320 467 00000 000	REC - Op Supplies - Tennis	860	693	6,000	6,000	6,000
110 E 44400 320 475 00000 000	REC - Op Supplies - Y Football	22,500	15,000	18,000	18,000	18,000
110 E 44400 320 476 00000 000	REC - Op Supplies - Camps	999	3,211	1,000	1,000	7,500
110 E 44400 320 480 00000 000	REC - Op Supplies - Health	500	10,424	2,000	2,000	2,000
110 E 44400 326 464 00000 000	REC - Uniforms - Y Bball	4,758	5,000	6,500	6,500	12,000
110 E 44400 326 465 00000 000	REC - Uniforms - Y Cheer	3,100	5,000	25,000	25,000	20,000

GENERAL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
110 E 44400 326 466 00000 000	REC - Uniforms - Y Tball	3,541	3,043	5,000	5,000	5,000
110 E 44400 326 475 00000 000	REC - Uniforms - Y Football	10,885	21,700	17,000	17,000	17,000
110 E 44400 462 000 00000 000	REC - Youth Soccer	-	-	-	-	-
110 E 44400 464 000 00000 000	REC - Youth Basketball Expense	-	-	-	-	-
110 E 44400 465 000 00000 000	REC - Youth Cheerleading	-	-	-	-	-
110 E 44400 466 000 00000 000	REC - Youth T-Ball	-	-	-	-	-
110 E 44400 467 000 00000 000	REC - Youth Tennis	-	-	-	-	-
110 E 44400 475 000 00000 000	REC - Youth Football	-	-	-	-	-
110 E 44400 476 000 00000 000	REC - Recreation Camps	-	-	-	-	-
110 E 44400 480 000 00000 000	REC - Health & Fitness	-	-	-	-	-
110 E 44421 241 000 00000 000	IHC - Electric	9,000	7,883	9,500	9,500	10,000
110 E 44421 242 000 00000 000	IHC - Water	2,610	3,158	3,500	3,500	3,500
110 E 44421 244 000 00000 000	IHC - Gas/Propane	350	344	350	350	350
110 E 44421 245 000 00000 000	IHC - Telephone	1,502	1,766	1,500	1,500	1,800
110 E 44421 266 000 00000 000	IHC - Repair & Maintenance Bui	31,648	20,307	20,000	20,000	10,000
110 E 44421 290 000 00000 000	IHC - Contracted Service	4,393	4,172	8,500	8,500	8,500
110 E 44421 299 000 00000 000	IHC - Contingency	-	138	-	-	-
110 E 44421 320 000 00000 000	IHC - Operating Supplies	1,748	2,258	2,000	2,000	2,000
110 E 44421 951 000 00000 000	IHC - Furniture/Fixtures	7,370	8,000	8,000	8,000	500
110 E 44710 111 000 00000 000	PRK - Salary	280,460	335,949	318,531	318,531	465,581
110 E 44710 121 000 00000 000	PRK - Regular Employee Wages	125,822	167,968	421,388	421,388	303,130
110 E 44710 122 000 00000 000	PRK - Temporary Employee Wages	7,462	-	-	-	-
110 E 44710 123 000 00000 000	PRK - Overtime Wages	3,124	2,549	777	777	1,504
110 E 44710 141 000 00000 000	PRK - FICA (Employer's Share)	31,592	38,216	57,230	57,230	58,745
110 E 44710 142 000 00000 000	PRK - Insurance	85,001	98,064	137,653	137,653	155,072
110 E 44710 143 000 00000 000	PRK - Retirement	18,847	22,611	32,284	32,284	33,962
110 E 44710 144 000 00000 000	PRK - HSA RETIREMENT	4,440	5,440	8,320	8,320	9,360
110 E 44710 146 000 00000 000	PRK - Work Comp	9,434	8,878	29,757	29,757	42,707
110 E 44710 148 000 00000 000	PRK - Education/Training	6,550	11,664	12,500	12,500	6,500
110 E 44710 230 000 00000 000	PRK - Publicity/Dues	1,381	1,924	3,000	3,000	3,000
110 E 44710 241 000 00000 000	PRK - Electric	-	-	-	-	1,320
110 E 44710 242 000 00000 000	PRK - Water	7,207	7,948	10,000	10,000	10,000
110 E 44710 244 000 00000 000	PRK - Gas Propane	-	-	-	-	840
110 E 44710 245 000 00000 000	PRK - Telephone	5,203	6,206	8,500	8,500	8,500
110 E 44710 246 000 00000 000	PRK - Facility Rental	-	-	110,000	110,000	110,000
110 E 44710 280 000 00000 000	PRK - Travel	7,932	6,863	12,500	12,500	12,500
110 E 44710 287 000 00000 000	PRK - Meals & Entertainment	1,529	2,191	3,000	3,000	4,000
110 E 44710 290 000 00000 000	PRK - Contracted Service	84,000	265,489	150,000	207,574	100,000
110 E 44710 290 023 00000 000	PRK - Contracted Svc - Storm23	38,200	-	-	-	-
110 E 44710 299 000 00000 000	PRK - Contingency	-	-	-	-	-
110 E 44710 320 000 00000 000	PRK - Operating Supplies	2,795	7,860	3,500	3,500	3,500
110 E 44710 321 000 00000 000	PRK - CC Processing Fees	4,800	17,373	4,800	4,800	30,000
110 E 44710 325 110 00000 000	PRK - Halloween Fest	2,870	4,000	8,500	8,500	8,500
110 E 44710 325 112 00000 000	PRK - Special	-	-	20,000	20,000	20,000
110 E 44710 325 114 00000 000	PRK - Christmas Fest	2,471	5,000	30,000	31,111	40,000
110 E 44710 325 115 00000 000	PRK - Freedom Festival	-	-	30,000	30,000	50,000
110 E 44710 325 116 00000 000	PRK - Easter Festival	-	-	3,000	3,000	3,000
110 E 44710 325 118 00000 000	PRK - Fishing Rodeo	4,966	5,000	5,000	5,000	6,000
110 E 44710 325 119 00000 000	PRK - Concerts	22,896	30,353	20,000	20,000	20,000
110 E 44710 326 000 00000 000	PRK - Uniforms	4,003	3,050	7,500	7,500	7,500
110 E 44710 331 000 00000 000	PRK - Gas, Oil, Diesel	8,679	6,067	10,000	10,000	10,000
110 E 44710 333 000 00000 000	PRK - Other Equip Parts & Repa	3,750	5,500	8,000	8,000	10,000
110 E 44710 341 000 00000 000	PRK - Tools	13,998	14,000	14,000	14,000	14,000
110 E 44710 342 000 00000 000	PRK - Sign Parts & Supplies	1,904	2,000	3,500	3,500	3,500
110 E 44710 452 000 00000 000	PRK - Gravel & Sand	4,956	5,855	25,000	25,000	5,000
110 E 44710 455 000 00000 000	PRK - Landscaping	9,497	22,400	16,000	16,000	20,000
110 E 44710 461 000 00000 000	PRK - Park Maintenance	67,929	61,828	75,000	75,000	40,000
Total parks and recreation expenditures		1,136,103	1,476,984	1,995,040	2,053,725	1,977,071
Debt Service						
110 E 49210 631 000 00000 000	SBITA PRINCIPAL	111,788	168,753	-	-	-
110 E 49410 649 000 00000 000	SBITA Interest	2,356	12,747	-	-	-
Capital Outlays						
110 E 41000 932 000 00000 000	GOV - Building Improvements	294,858	28,941	55,000	60,400	5,000
110 E 41000 920 000 00000 000	GOV - Property Acquisition	6,839,955	629,679	-	-	-

GENERAL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
110 E 41000 975 000 00000 000	GOV - Sheriff's Partnership Complex	-	23,552	-	11,948	-
110 E 41670 773 000 00000 000	ENG - New Canada Rd Improvemen	101,534	121,059	13,000,000	13,000,000	12,404,000
110 E 41670 778 000 00000 000	ENG - Canada Rd Bike Ped Path	-	-	-	-	-
110 E 41670 781 000 00000 000	ENG - Transportation Plan Update	166,040	-	-	-	-
110 E 41670 900 000 00000 000	ENG - Capital Outlays Roads	148,914	808,479	1,500,000	951,996	885,000
110 E 41670 944 000 00000 000	ENG - Capital Outlay - Vehicles	-	-	-	-	-
110 E 41670 951 000 00000 000	ENG - Furniture & Fixtures	-	395	500	500	5,000
110 E 41672 944 000 00000 000	INS - Capital Outlay - Vehicle	-	39,521	-	-	-
110 E 41672 951 000 00000 000	INS - Furniture & Fixtures	-	-	500	500	500
110 E 41711 951 000 00000 000	ITS - Furniture & Fixtures	-	1,103	1,000	1,000	1,500
110 E 43000 944 000 00000 000	PW - Capital Outlay - Vehicle	-	-	-	-	110,000
110 E 43000 951 000 00000 000	PW - Furniture & Fixtures	2,892	1,962	2,000	2,000	5,000
110 E 44710 923 000 00000 000	PRK - Park Development	56,547	372,319	95,000	272,172	415,000
110 E 44710 924 000 00000 000	Dog Park Project	-	-	-	-	-
110 E 44710 937 000 00000 000	PRK - Athletic Complex	620,000	-	230,000	230,000	-
110 E 44710 944 000 00000 000	PRK - Vehicles	-	-	80,000	80,000	30,000
110 E 44710 967 000 00000 000	PRK - Pickleball Facility	-	-	-	-	300,000
110 E 44710 968 000 00000 000	PRK - I.H. Park Improvements	26,725	545,453	225,000	225,000	-
110 E 44710 970 000 00000 000	PRK - Lakeland Comm Center	-	1,490,252	11,000,000	10,711,228	10,500,000
Total capital outlays		8,257,465	4,062,715	26,189,000	25,546,744	24,661,000
Total expenditures		13,637,130	10,407,141	34,089,047	33,522,832	33,480,255
Excess (deficiency) of revenues over (under) expenditures		(841,832)	8,450,835	(1,870,967)	(6,810,566)	(4,536,455)
OTHER FINANCING SOURCES (USES)						
Issuance of Debt						
110 R 36934 000 000 00000 000	Interim Financing Proceeds	-	-	8,600,000	13,723,410	9,610,805
110 R 36935 000 019 00000 000	USDA RD Bond Proceeds	-	-	-	-	-
Transfers In						
110 R 36968 000 000 00000 000	OFS - Transfer In from LSS	-	-	-	-	-
Transfers Out						
110 E 51621 765 000 00000 000	Operating Trans To State Street	(1,967,236)	(2,218,513)	(2,677,688)	(2,677,688)	(1,293,982)
110 E 51623 762 000 00000 000	Operating Trans To LSS	(740,595)	(751,665)	(1,042,320)	(1,042,320)	(1,042,320)
110 E 51626 762 000 00000 000	Trans to LSS-Goodwill	-	-	-	-	(10,860)
110 E 51630 690 000 00000 000	Operating Transfer To Debt Ser	(2,447,714)	(2,557,397)	(4,887,094)	(4,887,094)	(2,492,960)
110 E 51640 700 000 00000 000	Operating Trans to Storm Water	-	(53,000)	-	-	-
110 E 51625 710 000 00000 000	Operating Transfer to Solid Waste	(275,000)	(282,721)	(95,984)	(95,984)	(153,647)
110 E 51923 762 000 00000 000	Capital Trans to LSS	-	(320,000)	-	-	-
Total other financing sources (uses)		(5,430,545)	(6,183,296)	(103,086)	5,020,324	4,617,036
Net change in fund balance		(6,272,378)	2,267,539	(1,974,053)	(1,790,242)	80,581
Fund balance, beginning		13,809,221	7,536,843	10,355,994	9,804,382	8,014,140
Fund balance, ending		7,536,843	9,804,382	8,381,941	8,014,140	8,094,721
Supplemental Information: Fund Balance						
Nonspendable		2,861	2,525,165	-	2,525,165	2,000,000
Restricted		-	-	-	-	-
Committed		350,572	265,852	3,159	-	-
Assigned		234,823	243,841	(2,185,000)	230,000	-
Unassigned		6,948,587	6,769,524	207,788	5,258,975	6,094,721
Ending fund balance		7,536,843	9,804,382	(1,974,053)	8,014,140	8,094,721

STATE STREET AID FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
REVENUES						
Intergovernmental						
121 R 33551 000 000 00000 000	TN Gas/Fuel Tax	249,469	249,485	254,354	254,354	250,000
121 R 33553 000 000 00000 000	State Gasoline Inspection Fee	39,002	39,084	32,365	32,365	39,000
121 R 33554 000 000 00000 000	State Emergency Street Fund	71,552	72,168	59,248	59,248	72,000
121 R 33555 000 000 00000 000	TN Gas Improve Tax	125,774	125,677	134,363	134,363	125,000
121 R 33557 000 000 00000 000	Electric/Hybrid Vehicle Reg	-	6,428	-	-	6,500
121 R 33558 000 000 00000 000	Special Petroleum Tax	-	25,381	-	-	25,000
121 R 33593 000 000 00000 000	Excise Tax	4,962	3,451	-	-	-
121 R 36900 000 000 00000 000	Misc Income	5,269	22,342	-	-	-
Total intergovernmental		496,028	544,016	480,330	480,330	517,500
Federal, State, and Local Grants						
121 R 33815 000 000 00000 000	State of TN Appropriation Grant	-	-	-	-	-
121 R 36837 000 000 00000 000	STBG Grant Revenues	-	12,686	1,256,000	1,256,000	-
Total federal, state, and local grants		-	12,686	1,256,000	1,256,000	-
Total revenues		496,028	556,702	1,736,330	1,736,330	517,500
EXPENDITURES						
Public Works Expenditures						
121 E 43100 111 000 00000 000	STR - Salary	36,733	5,542	37,848	37,848	-
121 E 43100 121 000 00000 000	STR - Regular Employee Wages	177,547	114,545	91,634	91,634	135,792
121 E 43100 123 000 00000 000	STR - Overtime Wages	5,951	7,668	662	662	1,418
121 E 43100 141 000 00000 000	STR - FICA (Employer's Share)	16,451	9,707	10,054	10,054	10,496
121 E 43100 142 000 00000 000	STR - Insurance	48,856	23,602	26,252	26,252	28,372
121 E 43100 143 000 00000 000	STR - Retirement	13,734	6,668	8,637	8,637	6,860
121 E 43100 144 000 00000 000	STR - HSA Retirement	2,782	2,012	1,726	1,726	2,080
121 E 43100 146 000 00000 000	STR - Work Comp	12,124	10,191	11,467	11,467	11,966
121 E 43100 148 000 00000 000	STR - Education/Training	3,000	5,990	3,000	3,000	13,000
121 E 43100 149 000 00000 000	STR - Uniforms	1,827	6,877	9,000	9,000	9,000
121 E 43100 230 000 00000 000	STR - Publicity/Dues/Membershi	1,800	-	500	500	1,000
121 E 43100 245 000 00000 000	STR - Telephone	23	400	1,440	1,440	1,440
121 E 43100 259 000 00000 000	STR - Other Professional Servi	9,423	10,744	6,000	26,000	6,000
121 E 43100 261 000 00000 000	STR - Repair & Maintenance Mot	10,494	18,956	9,000	9,000	19,000
121 E 43100 264 000 00000 000	STR - Traffic Control Lights	3,887	16,433	40,000	40,000	10,000
121 E 43100 268 000 00000 000	STR - Repair & Maintenance Roa	326,480	525,753	550,000	495,000	200,000
121 E 43100 269 000 00000 000	STR - Material & Supplies	3,992	-	-	-	-
121 E 43100 270 000 00000 000	STR - Paving	2,495,167	1,725,382	3,670,000	4,596,490	600,000
121 E 43100 280 000 00000 000	STR - Travel	622	-	500	500	2,500
121 E 43100 287 000 00000 000	STR - Meals & Entertainment	1,002	866	1,000	1,000	1,000
121 E 43100 299 000 00000 000	STR - Contingency	141	150	-	-	-
121 E 43100 320 000 00000 000	STR - Operating Supplies	9,442	7,887	8,000	8,000	8,000
121 E 43100 331 000 00000 000	STR - Gas, Oil, Diesel	10,390	9,562	12,000	12,000	20,000
121 E 43100 333 000 00000 000	STR - Other Equip Parts & Repa	10,104	13,932	9,000	15,000	20,000
121 E 43100 341 000 00000 000	STR - Tools	9,643	13,819	12,000	12,000	15,000
121 E 43100 342 000 00000 000	STR - Sign Parts & Supplies	9,553	10,757	15,000	15,000	15,000
121 E 43100 344 000 00000 000	STR - Safety Supplies	-	279	300	300	1,000
121 E 43100 410 000 00000 000	STR - Concrete / Clay	-	1,943	3,000	3,000	3,000
121 E 43100 452 000 00000 000	STR - Gravel & Sand	13,985	58,928	60,000	60,000	60,000
121 E 43100 471 000 00000 000	STR - Asphalt & Asphalt Filler	27,543	28,435	40,000	40,000	60,000
121 E 43100 533 000 00000 000	STR - Machinery & Equip Rental	13,646	5,000	5,000	-	10,000
Total public works expenditures		3,276,342	2,642,028	4,643,020	5,535,510	1,271,924
Capital Outlays						
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	-	13,434	-	89,879	65,000
121 E 43100 941 000 00000 000	STR - HEAVY EQUIPMENT	24,193	77,600	100,000	99,000	30,000
121 E 43160 241 000 00000 000	STR - Street Lighting-Electri	36,577	28,047	20,000	20,000	20,000
121 E 52115 920 000 00000 000	STR - Building Improvements	-	-	-	-	350,000
Total capital outlays		60,770	119,081	120,000	208,879	465,000
Total expenditures		3,337,112	2,761,109	4,763,020	5,744,389	1,736,924
Excess (deficiency) of revenues over (under) expenditures						
		(2,841,084)	(2,204,407)	(3,026,690)	(4,008,059)	(1,219,424)
OTHER FINANCING SOURCES (USES)						
Transfers In						
121 R 37950 000 000 00000 000	Transfer In from General Fund	1,967,236	2,218,513	2,677,688	2,677,688	1,293,982
Net change in fund balance		(873,848)	14,106	(349,002)	(1,330,371)	74,558
Fund balance, beginning		2,115,555	1,241,707	61,658	1,255,813	(74,558)
Fund balance, ending		1,241,707	1,255,813	(287,344)	(74,558)	-

STORM WATER FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
REVENUES						
Charges for Services						
416 R 37000 000 000 00000 000	Residential STW Fees	212,482	215,250	219,208	215,500	216,500
416 R 37002 000 000 00000 000	Stormwater Fines	-	700	-	-	-
Total charges for services		212,482	215,950	219,208	215,500	216,500
Interest Income						
416 R 36900 000 000 00000 000	Misc Income	1,278	1,130	-	-	-
416 R 36100 000 000 00000 000	Interest Earned - Checking	-	-	-	-	-
Total interest income		-	-	-	-	-
Total revenues		213,760	217,080	219,208	215,500	216,500
EXPENDITURES						
Public Works Expenditures						
416 E 46000 111 000 00000 000	STW - Salaries	10,186	16,905	17,633	17,633	18,986
416 E 46000 121 000 00000 000	STW - Regular Employee Wages	26,964	23,906	27,185	27,185	29,265
416 E 46000 123 000 00000 000	STW - Overtime Wages	656	518	285	285	306
416 E 46000 141 000 00000 000	STW - FICA (Employer's Share)	2,728	3,057	3,494	3,494	3,714
416 E 46000 142 000 00000 000	STW - Insurance	10,868	12,408	14,621	14,621	15,059
416 E 46000 143 000 00000 000	STW - Retirement	1,947	2,031	2,284	2,284	2,428
416 E 46000 144 000 00000 000	STW - HSA Retirement	420	520	520	520	520
416 E 46000 146 000 00000 000	STW - Work Comp	1,038	878	1,739	1,739	1,863
416 E 46000 148 000 00000 000	STW - Education/Training	750	1,650	1,350	1,350	1,350
416 E 46000 149 000 00000 000	STW - Uniforms	-	344	350	350	350
416 E 46000 220 000 00000 000	STW - Printing	-	903	3,000	3,000	3,000
416 E 46000 230 000 00000 000	STW - Publicity/Dues	-	827	700	700	700
416 E 46000 232 000 00000 000	STW - Environmental Protection	3,460	5,460	3,460	3,460	5,000
416 E 46000 251 000 00000 000	STW - MLGW Collection Fee	4,000	4,534	4,000	4,000	5,500
416 E 46000 259 000 00000 000	STW - Other Professional Servi	992	16,942	15,000	22,500	20,000
416 E 46000 280 000 00000 000	STW - Travel	2,194	642	900	900	1,100
416 E 46000 287 000 00000 000	STW - Meals & Entertainment	23	426	500	500	500
416 E 46000 290 000 00000 000	STW - Contracted Service	1,140	440	5,000	5,000	5,000
416 E 46000 299 000 00000 000	STW - Contingency	-	-	-	-	-
416 E 46000 300 000 00000 000	STW - Office Supplies	-	84	100	100	100
416 E 46000 331 000 00000 000	STW - Gas, Oil, Diesel	1,200	855	1,500	1,500	1,500
416 E 46000 341 000 00000 000	STW - Tools	-	1,116	1,500	1,500	5,000
416 E 46000 454 000 00000 000	STW - Sewer Line Materials	-	-	5,500	5,500	5,500
416 E 46000 743 000 00000 000	STW - Bad Debt Expense	-	30,000	-	-	-
Total public works expenditures		68,566	124,446	110,621	118,121	126,741
Capital Outlays						
416 E 46000 900 000 00000 000	STW - Capital Projects	264,388	240,859	110,000	102,500	350,000
Total capital outlays		264,388	240,859	110,000	102,500	350,000
Total expenditures		332,954	365,305	220,621	220,621	476,741
Excess (deficiency) of revenues over (under) expenditures						
		(119,194)	(148,225)	(1,413)	(5,121)	(260,241)
OTHER FINANCING SOURCES (USES)						
Transfers In						
416 R 37950 000 000 00000 000	Transfer In from General Fund	-	53,000	-	-	-
Net change in fund balance		(119,194)	(95,225)	(1,413)	(5,121)	(260,241)
Fund balance, beginning		491,836	372,642	310,863	277,417	272,296
Fund balance, ending		372,642	277,417	309,450	272,296	12,055

SOLID WASTE FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.		
		FY2023-2024	FY2024-2025	BUDGET	ESTIMATED	BUDGET
				FY2025-2026	FY2025-2026	FY2026-2027
REVENUES						
Charges for Services						
424 R 34429 000 000 00000 000	Recycle Rebate/Scrap Metals	-	-	-	-	-
424 R 34430 000 000 00000 000	Solid Waste Fees	1,375,069	1,400,908	1,585,876	1,416,040	1,446,000
424 R 34432 000 000 00000 000	Bulk Waste Pickup Fees	1,027	972	1,500	1,500	1,500
Total charges for services		1,376,096	1,401,880	1,587,376	1,417,540	1,447,500
Federal, State, and Local Grants						
424 R 33450 000 000 00000 000	FEMA Reimbursement	-	469,257	-	-	-
Total federal, state, and local grants		-	469,257	-	-	-
Interest Income						
424 R 36100 000 000 00000 000	Interest Earned - Checking	-	-	-	-	-
Total interest income		-	-	-	-	-
Other Income						
424 R 36335 000 000 00000 000	Insurance Reimbursements	-	-	-	-	-
424 R 36900 000 000 00000 000	SDW - Misc. Income	1,803	1,943	-	100	-
Total other income		1,803	1,943	-	100	-
Total revenues		1,377,899	1,873,080	1,587,376	1,417,640	1,447,500
EXPENDITURES						
Public Works Expenditures						
424 E 43260 111 000 00000 000	SDW -Salaries	-	-	-	-	18,455
424 E 43260 121 000 00000 000	SDW - Regular Employee Wages	63,290	72,527	48,131	74,923	118,931
424 E 43260 123 000 00000 000	SDW - Overtime Wages	1,604	1,298	762	762	1,514
424 E 43260 141 000 00000 000	SDW - FICA (Employer's Share)	4,929	5,624	3,777	5,732	10,626
424 E 43260 142 000 00000 000	SDW - Insurance	12,784	14,853	10,298	14,900	23,555
424 E 43260 143 000 00000 000	SDW - Retirement	3,296	3,691	2,469	3,713	6,944
424 E 43260 144 000 00000 000	SDW - HSA Retirement	980	880	1,040	1,520	2,340
424 E 43260 146 000 00000 000	SDW - Work Comp	2,353	2,008	4,262	2,729	10,504
424 E 43260 148 000 00000 000	SDW - Education/Training	-	-	650	650	650
424 E 43260 149 000 00000 000	SDW - Uniforms	510	-	500	500	500
424 E 43260 210 000 00000 000	SDW - Postage	-	-	2,500	1,900	2,500
424 E 43260 220 000 00000 000	SDW - Printing	-	-	3,000	-	5,000
424 E 43260 245 000 00000 000	SDW - Telephone/Internet	711	888	1,000	420	1,400
424 E 43260 245 000 00000 019	SDW - TELEPHONE-COVID-19	74	-	-	-	-
424 E 43260 251 000 00000 000	SDW - MLGW Collection Fee	28,000	29,244	28,000	30,009	34,000
424 E 43260 259 000 00000 000	SDW - Other Professional Servi	13,477	2,097	17,000	25,192	20,000
424 E 43260 261 000 00000 000	SDW - Repair & Maintenance Veh	23,599	9,818	8,000	1,225	25,000
424 E 43260 280 000 00000 000	SDW - Travel	-	-	1,000	128	1,000
424 E 43260 287 000 00000 000	SDW - Meals & Entertainment	405	-	400	125	400
424 E 43260 289 000 00000 000	SDW - Other Contracted Service	424,929	255,096	220,000	221,924	290,000
424 E 43260 290 000 00000 000	SDW - Contracted Service	1,120,800	1,271,466	1,275,000	1,340,273	1,420,000
424 E 43260 289 023 00000 000	SDW - Cont Svc - 23 Storm	56,728	-	-	-	-
424 E 43260 295 000 00000 000	SDW - Litter Control	1,908	16,578	25,000	2,000	25,000
424 E 43260 296 000 00000 000	SDW - Keep Lakeland Beautiful	152	-	-	-	-
424 E 43260 299 000 00000 000	SDW - Contingency	674	-	-	-	-
424 E 43260 331 000 00000 000	SDW - Gas, Oil, Diesel	20,392	10,491	20,000	7,730	20,000
424 E 43260 333 000 00000 000	SDW - Other Equipment Parts & Repair	-	10,101	10,000	30,000	45,000
Total public works expenditures		1,781,595	1,706,660	1,682,789	1,766,355	2,083,319
Capital Outlays						
424 E 43260 941 000 00000 000	SDW - Capital Outlay-Equipment	-	-	-	-	-
Total capital outlays		-	-	-	-	-
Total expenditures		1,781,595	1,706,660	1,682,789	1,766,355	2,083,319
Excess (deficiency) of revenues over (under) expenditures						
		(403,696)	166,420	(95,413)	(348,715)	(635,819)
OTHER FINANCING SOURCES (USES)						
Transfers In						

SOLID WASTE FUND DETAIL

All amounts are in U.S. dollars

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
424 R 37950 000 000 00000 000 Transfer In from General Fund	275,000	282,721	95,984	445,984	153,647
Net change in fund balance	(128,696)	449,141	571	97,269	(482,172)
Fund balance, beginning	65,990	(62,706)	-	386,435	483,704
Fund balance, ending	(62,706)	386,435	571	483,704	1,532

SEWER FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		PLAN	ESTIMATED	PLAN
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
OPERATING REVENUES						
Sewer Service Fees						
412 R 37230 000 000 00000 000	Residential Sewer Fees	1,970,661	2,419,144	2,634,940	2,634,940	3,359,800
412 R 37231 000 000 00000 000	Commercial Sewer Fees	228,599	336,840	404,127	404,127	441,180
412 R 37232 000 000 00000 000	City Of Memphis Sewer Fees	18,992	-	-	-	-
Total sewer service fees		2,218,252	2,755,984	3,039,067	3,039,067	3,800,980
Service Connection Fees						
412 R 37233 000 000 00000 000	Sewer Connection Charge	30,350	23,400	78,750	78,750	78,750
412 R 37298 000 000 00000 000	Sewer Development Charges	173,600	226,300	430,900	430,900	430,900
Total service connection fees		203,950	249,700	509,650	509,650	509,650
Other Income						
412 R 36900 000 000 00000 000	Misc Income	5,339	10,127	-	-	-
Total other income		5,339	10,127	-	-	-
Total operating revenues		2,427,541	3,015,811	3,548,717	3,548,717	4,310,630
OPERATING EXPENSES						
Personnel Costs						
412 E 43250 111 000 00000 000	SEW - Salaries - Permanent	215,415	241,367	258,804	258,804	182,607
412 E 43250 121 000 00000 000	SEW - Regular Employee	205,005	261,939	336,459	336,459	353,549
412 E 43250 122 000 00000 000	SEW - Temporary Wages	216	10,161	-	-	-
412 E 43250 123 000 00000 000	SEW - Overtime Wages	7,220	3,674	3,535	3,535	3,694
412 E 43250 124 000 00000 000	SEW - Vehicle Allowance	-	-	-	500	-
412 E 43250 132 000 00000 000	SEW - Bonus Pay	9,800	8,400	15,753	15,753	10,500
412 E 43250 141 000 00000 000	SEW - FICA (Employer's Share)	32,205	37,886	46,263	46,263	41,299
412 E 43250 142 000 00000 000	SEW - Insurance	97,183	122,773	136,051	136,051	152,325
412 E 43250 143 000 00000 000	SEW - Retirement	29,964	36,431	35,976	35,976	36,854
412 E 43250 144 000 00000 000	SEW - HSA Retirement	4,360	6,420	7,800	7,800	6,760
412 E 43250 146 000 00000 000	SEW - Workmen's	8,998	7,712	17,525	17,525	24,256
412 E 43250 148 000 00000 000	SEW - Education/Training	3,856	2,875	5,500	5,500	5,500
412 E 43250 149 000 00000 000	SEW - Uniforms	3,088	4,499	6,550	6,550	6,550
Total personnel costs		617,310	744,137	870,216	870,716	823,894
Sewer System Administration						
412 E 43250 212 000 00000 000	SEW - EE Engagement	-	-	-	-	-
412 E 43250 220 000 00000 000	SEW - Printing	94	-	500	500	500
412 E 43250 230 000 00000 000	SEW - Publicity/Dues	707	5,541	4,500	4,500	4,500
412 E 43250 232 000 00000 000	SEW - Environmental Protection	5,220	6,320	6,500	6,500	7,000
412 E 43250 241 000 00000 000	SEW - Electric	125,796	165,316	187,000	187,000	210,000
412 E 43250 244 000 00000 000	SEW - Gas/Propane	920	1,115	100	100	380
412 E 43250 245 000 00000 000	SEW - Telephone	15,060	14,990	26,000	26,000	37,000
412 E 43250 251 000 00000 000	SEW - MLGW Collection Fee	47,361	59,349	54,000	54,000	66,000
412 E 43250 252 000 00000 000	SEW - Legal Services	13,380	14,181	5,000	5,000	5,000
412 E 43250 253 000 00000 000	SEW - Accounting & Auditing	9,000	9,000	9,000	9,000	14,100
412 E 43250 254 000 00000 000	SEW - Arch/Eng/Landscaping	17,904	257,100	30,000	30,000	30,000
412 E 43250 259 000 00000 000	SEW - Other Professional	78,693	90,652	95,000	95,000	95,000
412 E 43250 261 000 00000 000	SEW - Repair & Maintenance	52,105	4,873	5,000	5,000	10,000
412 E 43250 266 000 00000 000	SEW - Repair & Maintenance	1,368	-	5,000	5,000	5,000
412 E 43250 280 000 00000 000	SEW - Travel	6,374	5,699	3,000	3,000	6,000
412 E 43250 287 000 00000 000	SEW - Meals & Entertainment	1,004	792	1,500	1,500	1,500
412 E 43250 290 000 00000 000	SEW - Contracted Service	330,115	415,485	400,000	400,000	400,000
412 E 43250 310 000 00000 000	SEW - Office Supplies &	1,533	2,977	3,000	3,000	3,000
412 E 43250 322 000 00000 000	SEW - Chemical, Laboratory,	10,009	10,000	12,000	12,000	13,000
412 E 43250 331 000 00000 000	SEW - Gas, Oil, Diesel	19,369	20,425	25,000	25,000	25,000
412 E 43250 333 000 00000 000	SEW - Other Equipment Parts	85,688	72,081	80,000	80,000	80,000
412 E 43250 341 000 00000 000	SEW - Tools	4,762	1,958	2,000	2,000	2,000
412 E 43250 452 000 00000 000	SEW - Gravel & Sand	1,915	-	5,000	5,000	5,000
412 E 43250 454 000 00000 000	SEW - Sewer Line Materials	2,595	-	3,000	3,000	3,000
412 E 43250 511 000 00000 000	SEW - Insurance On Buildings	55,842	55,142	59,000	59,000	90,000
412 E 43250 513 000 00000 000	SEW - Liability	12,354	10,374	11,000	11,000	11,000
412 E 43250 533 000 00000 000	SEW - Machinery &	-	-	5,000	5,000	5,000
Total sewer system administration		899,169	1,223,370	1,037,100	1,037,100	1,128,980

SEWER FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		PLAN	ESTIMATED	PLAN
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
Depreciation Expense						
412 E 43250 950 000 00000 000	SEW - Depreciation Expense	592,979	606,969	1,138,000	1,138,000	1,086,969
Total depreciation expense		592,979	606,969	1,138,000	1,138,000	1,086,969
Total operating expenses		2,109,458	2,574,476	3,045,316	3,045,816	3,039,843
Operating income		318,083	441,335	503,401	502,901	1,270,787
NONOPERATING REVENUES (EXPENSES)						
Interest Income						
412 R 36100 000 000 00000 000	Interest Earned - Checking	5,417	188	5,500	5,500	5,500
412 R 36330 000 000 00000 000	Gain on Loss on Assets	-	(104,962)	-	-	-
Interest and Fiscal Charges		-	-			
412 E 43250 611 000 00000 000	SEW - Interest On Long Term	(115,905)	(444,202)	(159,990)	(159,990)	(686,340)
412 E 43250 612 000 00000 000	SEW - Interest on Advances	(8,545)	(30,855)	(28,800)	(28,800)	(69,510)
412 E 43250 614 000 00000 000	SEW - Fees (Tml Bond	(12,849)	(8,928)	(10,000)	(10,000)	-
Loss on Sale of Capital Assets						
412 R 36330 000 000 00000 000	Gain or Loss on Assets	-	-	-	-	-
Net nonoperating revenues (expenses)		(131,882)	(588,759)	(193,290)	(193,290)	(750,350)
Capital Grants and Contributions						
412 R 33450 000 000 00000 000	FEMA Reimbursment	61,372	-	-	-	-
412 R 33816 000 000 00000 000	ARPA SLFRF Grant	-	-	2,614,797	2,614,797	200,000
412 R 36902 000 000 00000 000	Capital Cont - Other Gov't	-	-	500,000	500,000	50,000
412 R 36907 000 000 00000 000	Developer Contributions	-	160,045	1,150,890	1,150,890	1,150,890
Total capital grants and contributions		-	160,045	4,265,687	4,265,687	1,400,890
Change in net position		247,573	12,621	4,575,798	4,575,298	1,921,327
Net position, beginning		13,913,607	14,161,180	14,949,278	14,173,801	18,749,099
Net position, ending		14,161,180	14,173,801	19,525,076	18,749,099	20,670,426

DEBT SERVICE FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
REVENUES						
Interest Income						
210 R 36100 000 000 00000 000	Interest Earned - Checking	10	9	-	-	-
Total revenues		10	9	-	-	-
EXPENDITURES						
Debt Service - Principal						
210 E 49200 621 000 00000 000	Principal - TMBF #50236	-	-	-	-	-
210 E 49200 623 000 00000 000	Principal - TLDA Beverle Rivera	66,445	67,932	69,228	69,228	70,548
210 E 49200 624 000 00000 000	Principal - Shelby County	-	111,275	56,328	56,328	-
210 E 49200 650 000 00000 000	Principal - 2021 USDA Refunding	243,555	254,017	259,414	259,414	265,016
210 E 49200 651 000 00000 000	Principal - 2022 CON - New Canada	-	-	-	-	-
210 E 49200 653 000 00000 000	Principal - 2022 USDA High Sch	685,426	706,613	722,269	722,269	722,269
210 E 49200 654 000 00000 000	Principal - 2026 Interim Financing	-	-	2,000,000	2,000,000	-
Total debt service - principal		995,426	1,139,837	3,107,239	3,107,239	1,057,833
Debt Service - Interest and Fiscal Charges						
210 E 49400 641 000 00000 000	Interest - 2004 TMBF #50236	-	-	-	-	-
210 E 49400 643 000 00000 000	Interest - TLDA Beverle Rivera	23,092	21,612	20,316	20,316	18,996
210 E 49400 644 000 00000 000	Interest - Shelby County Schoo	-	1,399	281	281	-
210 E 49400 650 000 00000 000	Interest - 2021 USDA Refunding	304,139	298,834	293,456	293,456	293,456
210 E 49400 651 000 00000 000	Interest - 2022 CON - New Canada	-	-	-	-	-
210 E 49400 653 000 00000 000	INT - 2022 USDA High School	1,115,561	1,094,375	1,078,719	1,078,719	1,078,719
210 E 49400 654 000 00000 000	Interest - 2026 Interim Financing	-	-	237,083	237,083	43,956
210 E 49400 655 000 00000 000	Interest - 2024 Interim Financing	-	-	-	-	-
210 E 49500 691 000 00000 000	Loan Fees - 2004 TMBF #50236	-	-	-	-	-
210 E 49500 693 000 00000 000	Loan Fees - TLDA Beverle River	-	1,368	-	-	-
210 E 49500 654 000 00000 000	COI - Interim Financing	6,643	-	150,000	150,000	-
Total debt service - interest and fiscal charges		1,449,435	1,417,588	1,779,855	1,779,855	1,435,127
Total expenditures		2,444,861	2,557,425	4,887,094	4,887,094	2,492,960
Excess (deficiency) of revenues over (under) expenditures		(2,444,851)	(2,557,416)	(4,887,094)	(4,887,094)	(2,492,960)
OTHER FINANCING SOURCES (USES)						
Transfers In						
210 R 37950 000 000 00000 000	Transfer In from General Fund	2,444,915	2,557,397	4,887,094	4,887,094	2,492,960
Total other financing sources (uses)		2,444,915	2,557,397	4,887,094	4,887,094	2,492,960
Net change in fund balance		64	(19)	-	-	-
Fund balance, beginning		54	118	54	99	99
Fund balance, ending		118	99	54	99	99

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET	FY2025-2026	FY2026-2027
				FY2025-2026	FY2025-2026	FY2026-2027
REVENUES						
Property Taxes						
141 R 40110 000 000 00000 000	Current Year Property Tax	5,611,085	6,062,982	6,480,000	6,480,000	7,000,000
141 R 40120 000 000 00000 000	Trustee's Collection - Prior Y	37,125	103,646	88,705	88,705	90,000
141 R 40130 000 000 00000 000	Chancery & Circuit Court - Pri	39,173	54,198	50,688	50,688	50,000
141 R 40162 000 000 00000 000	Pilot - Current TPSC	427,730	474,731	456,195	456,195	575,000
141 R 40163 000 000 00000 000	Delinquent/Other In Lieu of TA	5,440	20,850	-	-	-
Total property taxes		6,120,553	6,716,407	7,075,588	7,075,588	7,715,000
Local Sales Taxes						
141 R 40210 000 000 00000 000	Local Option Sales Taxes	3,803,812	4,261,403	5,076,000	5,076,000	5,200,000
Total local sales taxes		3,803,812	4,261,403	5,076,000	5,076,000	5,200,000
Intergovernmental						
141 R 40240 000 000 00000 000	Privilege & Wheel Tax	555,636	558,769	648,000	648,000	600,000
141 R 40270 000 000 00000 000	Business Tax	8,867	11,205	6,336	6,336	10,000
141 R 46511 000 000 00000 000	Basic Education Program	-	-	-	-	-
141 R 46510 000 000 00000 000	Tennessee Investment In Student A	13,940,022	21,901,513	18,460,737	18,460,737	18,473,195
141 R 46513 000 000 00000 000	TISA On-Behalf Payments	30,853	40,266	37,741	37,741	37,741
141 R 46515 000 000 00000 915	Early Childhood Education	-	-	-	112,432	126,342
141 R 46590 000 000 00000 000	Other State Education Funds	-	501,140	501,000	935,154	-
141 R 46590 000 000 00000 954	Other State Education Funds	-	-	-	8,000	-
141 R 46610 000 000 00000 000	Career Ladder Program	17,480	11,310	20,000	20,000	10,000
141 R 46790 000 000 00000 951	Other Vocational	-	-	-	194,009	90,000
141 R 46980 000 000 00000 000	Other State Grants	-	-	-	51,161	-
141 R 46850 000 000 00000 000	Mixed Drink Tax	43,658	69,097	55,000	55,000	60,000
141 R 46990 000 000 00000 000	Other State Revenues	112,783	-	1,500	1,500	-
141 R 49950 000 000 00000 000	Shelby County MOE	-	95,809	-	-	100,000
Total intergovernmental		14,709,299	23,189,109	19,730,314	20,530,070	19,507,278
Charges for Services						
141 R 43517 000 000 00000 000	Tuition - Other	23,300	33,250	32,000	32,000	32,750
141 R 43542 000 000 00000 000	Contract for Instructional Ser	30,853	-	-	-	-
141 R 43570 000 000 00000 000	Receipts from Individual Schoo	-	-	-	-	-
141 R 44120 000 000 00000 000	Lease/Rentals	35,443	176,719	35,000	35,000	33,000
Total charges for services		89,596	209,969	67,000	67,000	65,750
Federal, State, and Local Grants						
141 R 46590 000 901 00000 000	Summer Learning Camps	-	-	-	-	-
141 R 46590 000 902 00000 000	Bridge Camps	-	-	-	-	-
141 R 46590 000 903 00000 000	Stream Camps	-	-	-	-	-
141 R 46590 000 904 00000 000	Summer Camps	263,280	-	-	359,421	-
141 R 46596 000 000 00000 000	Paid Parental Leave	-	50,289	50,000	50,000	75,000
141 R 47590 000 000 00000 953	Other Federal Thru State	-	-	-	2,000	-
141 R 47990 000 000 00000 701	Impact Aid	42,171	22,595	32,000	32,000	20,000
Total federal, state, and local grants		305,451	72,884	82,000	443,421	95,000
Interest Income						
141 R 44111 000 000 00000 000	Interest on Checking	2,255	1,214	2,000	2,000	1,300
Total interest income		2,255	1,214	2,000	2,000	1,300
Other Income						
141 R 44110 000 000 00000 000	Investment Income	-	86,896	-	-	-
141 R 44170 000 000 00000 000	Miscellaneous Refunds	86,188	102,066	50,000	50,000	221,820
141 R 44130 000 000 00000 000	Sales of Materials & Supplies	-	40	-	-	373
141 R 44570 000 000 00000 000	Contributions and Gifts	-	-	-	-	60,000
Total other income		86,188	189,002	50,000	50,000	282,193
Total revenues		25,117,154	34,639,988	32,082,902	33,244,079	32,866,521
EXPENDITURES						
Education Expenditures						
141 E 71100 116 310 00116 000	Teachers	3,777,047	4,303,159	4,601,058	4,467,352	4,508,481
141 E 71100 116 310 02000 000	Teachers	2,926,560	3,656,557	3,864,649	3,747,754	3,750,000
141 E 71100 116 310 03000 000	Teachers	1,648,170	2,687,884	3,600,965	3,422,663	3,600,000

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
141 E 71100 116 901 00116 000	Teachers	43,600	-	-	-	-
141 E 71100 116 902 02000 000	Teachers	20,400	-	-	-	-
141 E 71100 116 903 00116 000	Teachers	-	-	-	-	-
141 E 71100 116 904 00116 000	Teachers	41,840	105,200	-	-	-
141 E 71100 116 904 02000 000	Teachers	20,230	39,950	-	-	-
141 E 71100 117 310 00116 000	Career Ladder	8,081	8,000	9,000	9,000	7,000
141 E 71100 117 310 02000 000	Career Ladder	2,500	2,000	5,000	5,000	2,000
141 E 71100 117 310 03000 000	Career Ladder	500	-	3,500	3,500	-
141 E 71100 163 310 00116 000	Educational Assistants	139,040	190,631	206,686	206,686	193,335
141 E 71100 163 310 02000 000	Educational Assistants	85,335	89,075	103,153	103,153	122,849
141 E 71100 163 310 03000 000	Educational Assistants	34,643	16,956	50,616	13,740	26,591
141 E 71100 163 901 00116 000	Educational Assistants	-	-	-	-	-
141 E 71100 163 902 02000 000	Educational Assistants	-	-	-	-	-
141 E 71100 163 903 00116 000	Educational Assistants	-	-	-	-	-
141 E 71100 163 904 00116 000	Educational Assistants	5,530	13,338	-	-	-
141 E 71100 163 904 02000 000	Educational Assistants	3,110	7,678	-	-	-
141 E 71100 188 310 00116 000	Bonus Pay	-	-	-	-	54,000
141 E 71100 188 310 01000 000	Bonus Pay	-	-	-	598,259	2,250
141 E 71100 188 310 02000 000	Bonus Pay	-	-	-	-	44,250
141 E 71100 188 310 03000 000	Bonus Pay	-	-	-	-	42,000
141 E 71100 189 000 00116 500	Other Salaries & Wages	-	-	-	1,095	5,000
141 E 71100 189 000 00116 954	Other Salaries & Wages	-	-	-	6,577	-
141 E 71100 189 000 02000 500	Other Salaries & Wages	-	-	-	193,939	125,000
141 E 71100 189 000 03000 500	Other Salaries & Wages	-	-	-	279,813	250,000
141 E 71100 189 310 00116 000	Other Salaries & Wages	69,995	73,949	76,167	76,167	78,857
141 E 71100 189 310 02000 000	Other Salaries & Wages	64,224	158,196	165,386	165,386	171,224
141 E 71100 189 310 03000 000	Other Salaries & Wages	-	50	10,000	10,000	23,294
141 E 71100 195 310 00116 000	Sub Teachers-Certified	63,892	30,000	-	-	-
141 E 71100 195 310 01000 000	Sub Teachers-Certified	-	97,587	-	-	-
141 E 71100 198 310 00116 000	Sub Teachers-Non-Certified	220,170	61,020	-	-	-
141 E 71100 198 310 01000 000	Sub Teachers-Non-Certified	-	175,975	350,000	350,000	450,000
141 E 71100 201 000 00116 954	Social Security	-	-	-	408	-
141 E 71100 201 000 01000 000	Social Security	-	-	-	15,341	-
141 E 71100 201 000 02000 000	Social Security	-	-	-	5,524	-
141 E 71100 201 000 02000 500	Social Security	-	-	-	4,000	7,750
141 E 71100 201 000 03000 000	Social Security	-	-	-	8,916	-
141 E 71100 201 000 03000 500	Social Security	-	-	-	6,000	15,500
141 E 71100 201 310 00116 000	Social Security	250,954	274,518	302,802	302,802	302,664
141 E 71100 201 310 01000 000	Social Security	-	9,540	21,700	21,700	29,280
141 E 71100 201 310 02000 000	Social Security	179,556	225,654	256,258	256,258	253,228
141 E 71100 201 310 03000 000	Social Security	98,500	157,245	227,018	227,018	240,875
141 E 71100 201 901 00116 000	Social Security	2,703	-	-	-	-
141 E 71100 201 902 02000 000	Social Security	1,265	-	-	-	-
141 E 71100 201 903 00116 000	Social Security	-	-	-	-	-
141 E 71100 201 904 00116 000	Social Security	3,015	7,349	-	-	-
141 E 71100 201 904 02000 000	Social Security	1,447	2,953	-	-	-
141 E 71100 204 000 00116 954	Pensions	-	-	-	380	-
141 E 71100 204 000 01000 000	State Retirement	-	-	-	7,265	-
141 E 71100 204 000 02000 000	State Retirement	-	-	-	3,636	-
141 E 71100 204 000 02000 500	State Retirement	-	-	-	3,000	-
141 E 71100 204 000 03000 000	State Retirement	-	-	-	6,854	-
141 E 71100 204 000 03000 500	State Retirement	-	-	-	5,000	-
141 E 71100 204 310 00116 000	State Retirement	207,773	312,343	283,035	283,035	350,386
141 E 71100 204 310 01000 000	State Retirement	(98)	2,804	21,000	21,000	6,537
141 E 71100 204 310 02000 000	State Retirement	219,999	270,452	237,991	237,991	293,337
141 E 71100 204 310 03000 000	State Retirement	121,547	192,017	209,695	209,695	290,568
141 E 71100 204 901 00116 000	State Retirement	3,288	-	-	-	-
141 E 71100 204 902 02000 000	State Retirement	1,428	-	-	-	-
141 E 71100 204 903 00116 000	State Retirement	-	-	-	-	-
141 E 71100 204 904 00116 000	State Retirement	3,538	8,618	-	-	-
141 E 71100 204 904 02000 000	State Retirement	1,595	3,133	-	-	-
141 E 71100 206 000 00116 954	Life Insurance	-	-	-	16	-
141 E 71100 206 000 01000 000	Life Insurance	-	-	-	500	-

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
141 E 71100 206 000 02000 000	Life Insurance	-	-	-	400	100
141 E 71100 206 000 02000 500	Life Insurance	-	-	-	100	-
141 E 71100 206 000 03000 000	Life Insurance	-	-	-	400	-
141 E 71100 206 000 03000 500	Life Insurance	-	-	-	100	-
141 E 71100 206 310 00116 000	Life Insurance	12,275	12,921	25,000	25,000	20,000
141 E 71100 206 310 01000 000	Life Insurance	-	138	200	200	500
141 E 71100 206 310 02000 000	Life Insurance	9,029	10,700	20,000	20,000	18,000
141 E 71100 206 310 03000 000	Life Insurance	4,901	7,419	18,000	18,000	16,000
141 E 71100 207 000 00116 954	Medical Insurance	-	-	-	524	-
141 E 71100 207 310 00116 000	Medical Insurance	498,397	516,918	532,889	532,889	529,545
141 E 71100 207 310 01000 000	Medical Insurance	-	2,534	7,133	7,133	-
141 E 71100 207 310 02000 000	Medical Insurance	397,203	504,605	511,577	511,577	480,629
141 E 71100 207 310 03000 000	Medical Insurance	201,119	351,630	434,383	434,383	460,702
141 E 71100 212 000 00116 954	Employer Medicare	-	-	-	95	-
141 E 71100 212 000 01000 000	Employer Medicare	-	-	-	4,172	-
141 E 71100 212 000 02000 000	Employer Medicare	-	-	-	1,012	-
141 E 71100 212 000 02000 500	Employer Medicare	-	-	-	800	1,813
141 E 71100 212 000 03000 000	Employer Medicare	-	-	-	2,073	-
141 E 71100 212 000 03000 500	Employer Medicare	-	-	-	1,000	3,625
141 E 71100 212 310 00116 000	Employer Medicare	58,551	64,545	70,817	70,817	70,784
141 E 71100 212 310 01000 000	Employer Medicare	-	3,332	5,075	5,075	6,848
141 E 71100 212 310 02000 000	Employer Medicare	41,994	53,209	59,931	59,931	59,223
141 E 71100 212 310 03000 000	Employer Medicare	23,036	36,775	53,093	53,093	56,334
141 E 71100 212 901 00116 000	Medicare	632	-	-	-	-
141 E 71100 212 902 02000 000	Medicare	296	-	-	-	-
141 E 71100 212 903 00116 000	Medicare	-	-	-	-	-
141 E 71100 212 904 00116 000	Employer Medicare	705	1,718	-	-	-
141 E 71100 212 904 02000 000	Employer Medicare	338	691	-	-	-
141 E 71100 217 000 01000 000	SRT Rate	-	-	-	2,000	-
141 E 71100 217 000 02000 000	SRT Rate	-	-	-	300	-
141 E 71100 217 000 02000 500	SRT Rate	-	-	-	200	-
141 E 71100 217 000 03000 000	SRT Rate	-	-	-	900	-
141 E 71100 217 000 03000 500	SRT Rate	-	-	-	300	-
141 E 71100 217 310 00116 000	SRT Rate	14,181	15,628	20,000	20,000	17,909
141 E 71100 217 310 01000 000	SRT Rate	-	-	-	-	682
141 E 71100 217 310 02000 000	SRT Rate	13,192	16,542	20,000	20,000	17,058
141 E 71100 217 310 03000 000	SRT Rate	7,468	12,625	20,000	20,000	17,476
141 E 71100 217 901 00116 000	SRT Rate	42	-	-	-	-
141 E 71100 217 902 02000 000	SRT Rate	-	68	-	-	-
141 E 71100 217 903 00116 000	SRT Rate	-	-	-	-	-
141 E 71100 217 904 00116 000	SRT Rate	-	272	-	-	-
141 E 71100 311 310 00116 000	Contracts w Other School Systems	-	-	-	-	-
141 E 71100 311 310 03000 000	Contracts w Otr School System	125,999	79,063	40,000	40,000	40,000
141 E 71100 312 310 00116 000	Contracts w Private Agencies	6,492	6,760	19,500	19,584	10,476
141 E 71100 312 310 02000 000	Contracts w Private Agencies	6,140	3,437	19,500	13,289	10,476
141 E 71100 312 310 03000 000	Contracts w Private Agencies	7,843	6,705	7,000	12,334	25,476
141 E 71100 355 000 01000 000	Travel	250	-	-	-	-
141 E 71100 399 310 00116 000	Other Contracted Services	13,215	10,150	-	-	-
141 E 71100 399 310 02000 000	Other Contracted Services	606	750	-	-	-
141 E 71100 399 310 03000 000	Other Contracted Services	13,685	24,344	-	36,876	21,000
141 E 71100 429 000 02000 951	Instructional Supplies & Mater	-	-	-	5,925	-
141 E 71100 429 310 00116 000	Instructional Supplies & Mater	32,506	48,348	27,500	53,275	67,500
141 E 71100 429 310 02000 000	Instructional Supplies & Mater	22,555	27,589	29,500	23,239	41,500
141 E 71100 429 310 03000 000	Instructional Supplies & Mater	61,507	37,444	48,000	41,143	74,500
141 E 71100 429 901 00116 000	Instructional Supplies	-	-	-	-	-
141 E 71100 429 902 02000 000	Instructional Supplies	-	-	-	-	-
141 E 71100 429 903 00116 000	Instructional Supplies	-	-	-	-	-
141 E 71100 429 904 00116 000	Instructional Supplies & Mater	1,543	15,227	-	-	-
141 E 71100 429 904 02000 000	Instructional Supplies & Mater	12,795	19,550	-	-	-
141 E 71100 449 310 00116 000	Textbooks	18,325	42,511	-	29,015	31,222
141 E 71100 449 310 02000 000	Textbooks	21,747	80,388	-	79,615	91,341
141 E 71100 449 310 03000 000	Textbooks	129,206	215,422	-	60,929	67,549
141 E 71100 471 310 00116 000	Software	49,551	102,821	-	105,396	77,278

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET	FY2025-2026	FY2026-2027
				FY2025-2026	FY2025-2026	FY2026-2027
141 E 71100 471 310 02000 000	Software	28,689	79,634	-	80,660	57,278
141 E 71100 471 310 03000 000	Software	57,913	188,412	20,000	88,557	154,038
141 E 71100 499 310 00116 000	Other Supplies & Materials	13,880	13,000	15,000	14,524	15,000
141 E 71100 499 310 02000 000	Other Supplies & Materials	14,074	10,954	15,000	14,900	15,000
141 E 71100 499 310 03000 000	Other Supplies & Materials	9,941	10,662	15,000	15,893	15,000
141 E 71100 524 310 03000 000	Inservice/Staff Development	12,619	6,685	7,000	-	-
141 E 71100 595 000 00000 000	TISA On-Behalf	-	-	6,888	6,888	6,888
141 E 71100 722 310 00116 000	Reg Inst Equipment	234,496	-	-	-	-
141 E 71100 722 310 02000 000	Reg Inst Equipment	211,250	110,188	-	-	-
141 E 71100 722 310 03000 000	Reg Inst Equipment	89,038	127,688	-	-	-
141 E 71100 722 903 00116 000	Reg Inst Equipment	-	-	-	-	-
141 E 71100 722 904 00116 000	Reg Inst Equipment	24,721	10,475	-	-	-
141 E 71100 722 904 02000 000	Reg Inst Equipment	24,275	-	-	-	-
141 E 71200 116 000 00116 915	Teachers	-	-	-	55,833	72,308
141 E 71200 116 320 00116 000	Teachers	463,997	474,530	668,367	660,967	501,928
141 E 71200 116 320 02000 000	Teachers	263,461	349,204	365,163	365,163	328,756
141 E 71200 116 320 03000 000	Teachers	130,268	223,663	389,235	389,235	370,068
141 E 71200 117 320 00116 000	Career Ladder	-	-	-	2,500	-
141 E 71200 127 320 00116 000	Career Ladder Extended Contrac	3,902	-	2,500	-	-
141 E 71200 127 320 02000 000	Career Ladder Extended Contrac	-	-	-	-	-
141 E 71200 127 320 03000 000	Career Ladder Extended Contrac	-	-	-	-	-
141 E 71200 163 000 00116 915	Educational Assistants	-	-	-	43,160	29,461
141 E 71200 163 320 00116 000	Educational Assistants	312,761	293,814	410,896	410,896	459,004
141 E 71200 163 320 02000 000	Educational Assistants	98,574	147,210	166,207	166,207	116,141
141 E 71200 163 320 03000 000	Educational Assistants	31,348	30,099	53,629	53,629	110,627
141 E 71200 171 320 01000 000	Speech Pathologist	134,845	137,653	143,156	143,156	146,734
141 E 71200 188 320 00116 000	Bonus Pay	-	-	-	-	20,250
141 E 71200 188 320 01000 000	Bonus Pay	-	-	-	-	1,500
141 E 71200 188 320 02000 000	Bonus Pay	-	-	-	-	7,500
141 E 71200 188 320 03000 000	Bonus Pay	-	-	-	-	6,750
141 E 71200 201 000 00116 915	Social Security	-	-	-	6,081	6,310
141 E 71200 201 320 00116 000	Social Security	44,829	43,557	66,914	66,914	60,833
141 E 71200 201 320 01000 000	Social Security	7,873	8,410	8,876	8,876	9,191
141 E 71200 201 320 02000 000	Social Security	21,114	29,148	32,945	32,945	28,049
141 E 71200 201 320 03000 000	Social Security	9,805	14,948	27,458	27,458	30,222
141 E 71200 204 000 00116 915	State Retirement	-	-	-	6,909	8,295
141 E 71200 204 320 00116 000	State Retirement	49,278	46,974	61,756	61,756	75,574
141 E 71200 204 320 01000 000	State Retirement	9,756	9,706	8,589	8,589	10,481
141 E 71200 204 320 02000 000	State Retirement	23,251	30,538	28,882	28,882	32,585
141 E 71200 204 320 03000 000	State Retirement	11,071	16,859	23,572	23,572	37,837
141 E 71200 206 000 00116 915	Life Insurance	-	-	-	367	350
141 E 71200 206 320 00116 000	Life Insurance	2,415	2,089	4,500	4,500	4,000
141 E 71200 206 320 01000 000	Life Insurance	395	402	1,000	1,000	800
141 E 71200 206 320 02000 000	Life Insurance	1,088	1,418	2,500	2,500	2,000
141 E 71200 206 320 03000 000	Life Insurance	351	588	2,500	2,500	2,000
141 E 71200 207 000 00116 915	Medical Insurance	-	-	-	-	7,276
141 E 71200 207 320 00116 000	Medical Insurance	118,657	130,569	141,079	141,079	147,273
141 E 71200 207 320 01000 000	Medical Insurance	17,041	7,133	7,133	7,133	7,276
141 E 71200 207 320 02000 000	Medical Insurance	40,936	53,048	53,048	53,048	39,559
141 E 71200 207 320 03000 000	Medical Insurance	6,781	25,095	38,782	38,782	67,743
141 E 71200 212 000 00116 915	Employer Medicare	-	-	-	1,422	1,476
141 E 71200 212 320 00116 000	Employer Medicare	10,485	10,187	15,649	15,649	14,227
141 E 71200 212 320 01000 000	Employer Medicare	1,841	1,967	2,076	2,076	2,149
141 E 71200 212 320 02000 000	Employer Medicare	4,938	6,817	7,705	7,705	6,560
141 E 71200 212 320 03000 000	Employer Medicare	2,293	3,496	6,422	6,422	7,068
141 E 71200 217 000 00116 915	SRT Rate	-	-	-	-	866
141 E 71200 217 320 00116 000	SRT Rate	1,252	1,372	2,000	2,000	6,274
141 E 71200 217 320 01000 000	SRT Rate	617	593	1,000	1,000	550
141 E 71200 217 320 02000 000	SRT Rate	-	-	500	500	1,447
141 E 71200 217 320 03000 000	SRT Rate	680	699	1,500	1,500	2,854
141 E 71200 312 320 00116 000	Contracts W Private Agencies	93,396	67,625	55,000	54,375	64,167
141 E 71200 312 320 02000 000	Contracts W Private Agencies	11,355	16,805	55,000	54,775	37,917
141 E 71200 312 320 03000 000	Contracts W Private Agencies	918	13,122	55,000	53,000	37,917

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET FY2025-2026	FY2025-2026	BUDGET FY2026-2027
141 E 71200 320 000 00116 000	Dues & Memberships	-	-	-	-	-
141 E 71200 320 000 02000 000	Dues & Memberships	-	-	-	-	-
141 E 71200 320 000 03000 000	Dues & Memberships	-	-	-	-	-
141 E 71200 399 320 00116 000	Other Contracted Services	-	-	-	-	-
141 E 71200 429 000 00116 915	Instructional Supplies & Mater	-	-	-	1,434	-
141 E 71200 429 320 00116 000	Instructional Supplies & Mater	4,373	5,525	5,000	8,625	8,000
141 E 71200 429 320 02000 000	Instructional Supplies & Mater	2,194	3,650	4,000	6,025	8,000
141 E 71200 429 320 03000 000	Instructional Supplies & Mater	1,032	1,214	3,000	9,200	8,000
141 E 71200 499 320 00116 000	Other Supplies & Materials	1,203	943	2,500	2,500	1,000
141 E 71200 499 320 02000 000	Other Supplies & Materials	507	379	2,500	1,900	1,000
141 E 71200 499 320 03000 000	Other Supplies & Materials	478	1,637	2,500	1,500	1,000
141 E 71200 595 000 00000 000	TISA On-Behalf	30,853	40,266	30,853	30,853	30,853
141 E 71200 725 000 00116 915	Special Education Equipment	-	-	-	5,237	-
141 E 71200 725 320 00116 000	Special Education Equipment	489	1,094	3,000	3,000	-
141 E 71200 725 320 02000 000	Special Education Equipment	4,651	1,619	3,000	3,000	-
141 E 71300 105 000 01000 000	Supervisor/Director	-	-	-	-	116,989
141 E 71300 105 000 03000 000	CTE Director	-	-	120,000	120,000	-
141 E 71300 188 000 01000 000	Bonus Pay	-	-	-	-	750
141 E 71300 201 000 01000 000	Social Security	-	-	-	7,440	7,300
141 E 71300 201 000 03000 000	Social Security	-	-	7,440	7,440	-
141 E 71300 204 000 01000 000	State Retirement	-	-	-	8,446	10,000
141 E 71300 204 000 03000 000	State Retirement	-	-	7,200	7,200	-
141 E 71300 206 000 01000 000	Life Insurance	-	-	-	-	500
141 E 71300 206 000 03000 000	Life Insurance	-	-	200	200	-
141 E 71300 207 000 03000 000	Medical Insurance	-	-	3,738	3,738	-
141 E 71300 212 000 01000 000	Employer Medicare	-	-	-	-	1,707
141 E 71300 212 000 03000 000	Employer Medicare	-	-	1,740	1,740	-
141 E 71300 212 000 03000 001	Contracts W Private Agencies	-	-	-	-	-
141 E 71300 217 000 01000 000	SRT Rate	-	-	-	-	1,500
141 E 71300 320 000 03000 000	Dues & Memberships	-	1,260	1,500	-	-
141 E 71300 429 000 02000 951	Instructional Supplies & Mater	-	-	-	-	5,000
141 E 71300 429 000 03000 000	Instructional Supplies & Mater	-	6,159	30,710	30,710	5,000
141 E 71300 429 000 03000 951	Instructional Supplies & Mater	-	-	-	18,279	15,000
141 E 71300 429 000 99999 951	Instructional Supplies & Mater	-	-	-	9,939	10,000
141 E 71300 429 401 03000 000	Instructional Supplies & Mater	-	-	-	-	-
141 E 71300 429 402 03000 000	Instructional Supplies & Mater	3,648	-	-	-	-
141 E 71300 449 000 03000 000	Textbooks	-	-	-	-	-
141 E 71300 471 000 03000 000	Software	-	5,199	-	-	-
141 E 71300 471 000 03000 951	Software	-	-	-	500	-
141 E 71300 499 000 03000 000	Other Supplies & Materials	-	-	-	2,500	-
141 E 71300 524 000 03000 000	Inservice & Staff Development	-	28	2,500	-	-
141 E 71300 599 000 03000 000	Other Charges	-	-	-	1,500	-
141 E 71300 599 000 03000 951	Other Charges	-	-	-	10,000	10,000
141 E 71300 599 000 99999 951	Other Charges	-	-	-	57,941	40,000
141 E 71300 722 000 03000 000	Reg Inst Equipment	11,000	2,420	-	-	-
141 E 71300 722 401 03000 000	Equipment	4,906	-	-	-	-
141 E 71300 722 402 03000 000	Equipment	-	-	-	-	-
141 E 71300 730 000 03000 951	Vocational Equipment	-	-	-	76,425	-
141 E 71900 188 000 00000 000	Bonus Pay	264,000	342,689	287,750	-	-
141 E 71900 188 000 00116 000	Bonus Pay	42,650	-	-	-	-
141 E 71900 188 000 02000 000	Bonus Pay	24,150	2,000	-	-	-
141 E 71900 188 000 03000 000	Bonus Pay	8,650	-	-	-	-
141 E 71900 189 000 00000 000	Coaching Stipends	(973)	750	-	-	-
141 E 71900 189 000 00116 000	Coaching Stipends	-	9,678	-	-	-
141 E 71900 189 000 02000 000	Coaching Stipends	81,295	107,065	193,939	-	-
141 E 71900 189 000 03000 000	Coaching Stipends	219,063	267,387	280,908	-	-
141 E 71900 201 000 00000 000	Social Security	15,917	20,304	15,341	-	-
141 E 71900 201 000 00116 000	Social Security	2,522	947	-	-	-
141 E 71900 201 000 02000 000	Social Security	6,594	4,917	9,524	-	-
141 E 71900 201 000 03000 000	Social Security	11,139	12,940	14,916	-	-
141 E 71900 204 000 00000 000	State Retirement	17,395	21,738	7,265	-	-
141 E 71900 204 000 00116 000	State Retirement	2,927	1,066	-	-	-
141 E 71900 204 000 02000 000	State Retirement	6,990	4,884	6,636	-	-

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
141 E 71900 204 000 03000 000	State Retirement	12,832	14,481	11,854	-	-
141 E 71900 206 000 00000 000	Life Insurance	-	-	500	-	-
141 E 71900 206 000 02000 000	Life Insurance	76	23	500	-	-
141 E 71900 206 000 03000 000	Life Insurance	174	59	500	-	-
141 E 71900 207 000 02000 000	Medical Insurance	3,455	-	-	-	-
141 E 71900 207 000 03000 000	Medical Insurance	7,205	-	-	-	-
141 E 71900 212 000 00000 000	Employer Medicare	3,737	4,763	4,172	-	-
141 E 71900 212 000 00116 000	Employer Medicare	590	222	-	-	-
141 E 71900 212 000 02000 000	Employer Medicare	1,542	1,157	1,812	-	-
141 E 71900 212 000 03000 000	Employer Medicare	2,605	3,024	3,073	-	-
141 E 71900 217 000 00000 000	SRT Rate	839	1,115	2,000	-	-
141 E 71900 217 000 00116 000	SRT Rate	109	66	-	-	-
141 E 71900 217 000 02000 000	SRT Rate	355	363	500	-	-
141 E 71900 217 000 03000 000	SRT Rate	540	723	1,200	-	-
141 E 72100 160 625 00116 000	Guards	43,835	44,711	48,104	-	-
141 E 72100 201 625 00116 000	Social Security	2,541	2,589	2,982	-	-
141 E 72100 204 625 00116 000	State Retirement	2,192	2,236	2,405	-	-
141 E 72100 206 625 00116 000	Life Insurance	132	132	200	-	-
141 E 72100 207 625 00116 000	Medical Insurance	6,993	7,133	7,133	-	-
141 E 72100 212 625 00116 000	Medicare	594	605	698	-	-
141 E 72100 399 610 01000 000	Other Contracted Services	-	-	70,300	-	-
141 E 72100 499 625 00116 000	Other Supplies & Materials	-	-	-	-	-
141 E 72100 524 625 00116 000	In-Service/Staff Development	-	-	-	-	-
141 E 72120 105 000 01000 600	Supervisor/Director	74,764	-	-	-	-
141 E 72120 105 620 01000 000	Supervisor/Director	(1,177)	2,989	-	-	-
141 E 72120 105 620 01000 600	Supervisor/Director	-	74,717	85,725	85,725	88,751
141 E 72120 131 620 00116 000	Medical Personnel	39,572	39,978	116,114	116,114	89,391
141 E 72120 131 620 02000 000	Medical Personnel	37,895	40,903	57,996	57,996	60,349
141 E 72120 131 620 03000 000	Medical Personnel	-	35,882	58,057	58,057	60,312
141 E 72120 131 901 00116 000	Nurses	-	-	-	-	-
141 E 72120 131 902 02000 000	Nurses	-	-	-	-	-
141 E 72120 131 903 00116 000	Nurses	-	-	-	-	-
141 E 72120 131 904 00116 000	Medical Personnel	852	1,608	-	-	-
141 E 72120 131 904 02000 000	Medical Personnel	852	1,608	-	-	-
141 E 72120 188 620 00116 000	Bonus Pay	-	-	-	-	2,250
141 E 72120 188 620 01000 600	Bonus Pay	-	-	-	-	750
141 E 72120 188 620 02000 000	Bonus Pay	-	-	-	-	1,500
141 E 72120 188 620 03000 000	Bonus Pay	-	-	-	-	1,500
141 E 72120 189 620 00116 000	Other Salaries & Wages	36,827	38,627	33,643	33,643	34,922
141 E 72120 189 620 02000 000	Other Salaries and Wages	31,358	31,961	34,148	34,148	35,447
141 E 72120 189 620 03000 000	Other Salaries & Wages	28,351	30,504	33,146	33,146	34,436
141 E 72120 195 000 00000 953	Sub Teachers-Certified	-	-	-	775	-
141 E 72120 201 000 00000 953	Social Security	-	-	-	48	-
141 E 72120 201 000 01000 600	Social Security	4,487	-	-	-	-
141 E 72120 201 620 00116 000	Social Security	4,506	5,374	9,285	9,285	7,847
141 E 72120 201 620 01000 000	Social Security	(73)	-	-	-	-
141 E 72120 201 620 01000 600	Social Security	-	4,681	5,315	5,315	5,549
141 E 72120 201 620 02000 000	Social Security	4,299	4,525	5,713	5,713	6,032
141 E 72120 201 620 03000 000	Social Security	1,726	4,057	5,655	5,655	5,967
141 E 72120 201 901 00116 000	Social Security	-	-	-	-	-
141 E 72120 201 902 02000 000	Social Security	-	-	-	-	-
141 E 72120 201 903 00116 000	Social Security	-	-	-	-	-
141 E 72120 201 904 00116 000	Social Security	53	100	-	-	-
141 E 72120 201 904 02000 000	Social Security	53	100	-	-	-
141 E 72120 204 000 01000 600	State Retirement	5,947	-	-	-	-
141 E 72120 204 620 00116 000	State Retirement	4,217	3,596	7,488	7,488	10,132
141 E 72120 204 620 01000 000	State Retirement	-	-	-	-	-
141 E 72120 204 620 01000 600	State Retirement	-	6,219	4,286	4,286	7,234
141 E 72120 204 620 02000 000	State Retirement	4,498	4,870	4,607	4,607	7,808
141 E 72120 204 620 03000 000	State Retirement	1,418	4,396	4,560	4,560	7,722
141 E 72120 204 903 00116 000	State Retirement	-	-	-	-	-
141 E 72120 204 904 00116 000	State Retirement	-	61	-	-	-
141 E 72120 204 904 02000 000	State Retirement	-	61	-	-	-

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
141 E 72120 206 000 01000 600	Life Insurance	222	-	-	-	-
141 E 72120 206 620 00116 000	Life Insurance	200	188	500	500	400
141 E 72120 206 620 01000 000	Life Insurance	-	-	-	-	-
141 E 72120 206 620 01000 600	Life Insurance	-	222	500	500	400
141 E 72120 206 620 02000 000	Life Insurance	206	206	500	500	400
141 E 72120 206 620 03000 000	Life Insurance	89	203	500	500	400
141 E 72120 207 000 01000 600	Medical Insurance	6,993	-	-	-	-
141 E 72120 207 620 00116 000	Medical Insurance	-	6,853	12,460	12,460	7,276
141 E 72120 207 620 01000 000	Medical Insurance	-	-	-	-	-
141 E 72120 207 620 01000 600	Medical Insurance	-	7,133	7,133	7,133	7,276
141 E 72120 207 620 02000 000	Medical Insurance	-	-	7,133	7,133	-
141 E 72120 207 620 03000 000	Medical Insurance	-	-	7,133	7,133	-
141 E 72120 212 000 00000 953	Employer Medicare	-	-	-	11	-
141 E 72120 212 000 01000 600	Employer Medicare	1,049	-	-	-	-
141 E 72120 212 620 00116 000	Employer Medicare	1,037	1,266	2,171	2,171	1,835
141 E 72120 212 620 01000 000	Employer Medicare	-	-	-	-	-
141 E 72120 212 620 01000 600	Medicare	-	1,095	1,243	1,243	1,298
141 E 72120 212 620 02000 000	Employer Medicare	1,006	1,058	1,336	1,336	1,411
141 E 72120 212 620 03000 000	Employer Medicare	404	949	1,322	1,322	5,967
141 E 72120 212 901 00116 000	Medicare	-	-	-	-	-
141 E 72120 212 902 02000 000	Medicare	-	-	-	-	-
141 E 72120 212 903 00116 000	Medicare	-	-	-	-	-
141 E 72120 212 904 00116 000	Employer Medicare	12	23	-	-	-
141 E 72120 212 904 02000 000	Employer Medicare	12	23	-	-	-
141 E 72120 217 000 01000 600	SRT Rate	773	-	-	-	-
141 E 72120 217 620 00116 000	SRT Rate	376	256	750	750	1,057
141 E 72120 217 620 01000 000	SRT Rate	-	147	400	400	-
141 E 72120 217 620 01000 600	SRT Rate	-	628	-	-	755
141 E 72120 217 620 02000 000	SRT Rate	398	409	750	750	815
141 E 72120 217 620 03000 000	SRT Rate	-	359	500	500	806
141 E 72120 355 000 00000 953	Travel	-	-	-	1,166	-
141 E 72120 399 620 01000 000	Other Contracted Services	1,535	338	1,500	-	500
141 E 72120 499 620 00116 000	Other Supplies & Materials	984	911	1,000	1,460	500
141 E 72120 499 620 01000 000	Other Supplies & Materials	-	-	-	1,500	1,500
141 E 72120 499 620 02000 000	Other Supplies & Materials	309	946	1,000	1,000	500
141 E 72120 499 620 03000 000	Other Supplies & Materials	70	865	1,000	1,000	500
141 E 72120 499 901 00116 000	Other Supplies	-	-	-	-	-
141 E 72120 499 902 02000 000	Other Supplies	-	-	-	-	-
141 E 72120 499 903 00116 000	Other Supplies	-	-	-	-	-
141 E 72120 524 620 01000 000	In-Service/Staff Development	2,327	2,913	5,400	5,400	3,000
141 E 72120 735 620 00116 000	Health Equipment	130	15	750	750	-
141 E 72120 735 620 01000 000	Health Equipment	-	1,008	250	250	-
141 E 72120 735 620 02000 000	Health Equipment	21	-	750	750	-
141 E 72120 735 620 03000 000	Health Equipment	596	-	750	750	-
141 E 72120 790 620 00116 000	Other Equipment	58	509	1,500	1,040	-
141 E 72120 790 620 01000 000	Other Equipment	-	-	250	250	-
141 E 72120 790 620 02000 000	Other Equipment	300	88	1,500	1,500	-
141 E 72120 790 620 03000 000	Other Equipment	1,500	88	1,500	1,500	-
141 E 72130 105 330 01000 000	Supervisor/Director	-	-	240,000	237,500	248,335
141 E 72130 105 901 00116 000	Supervisor	-	-	-	-	-
141 E 72130 105 902 02000 000	Supervisor	-	-	-	-	-
141 E 72130 105 903 00116 000	Supervisor	-	-	-	-	-
141 E 72130 118 330 01000 000	Instructional Responsibility	169,740	180,925	-	-	-
141 E 72130 123 330 00116 000	Career Ladder	105,779	116,318	121,784	121,784	126,232
141 E 72130 123 330 02000 000	Career Ladder	141,483	167,257	172,276	172,276	175,722
141 E 72130 123 330 03000 000	Guidance Counselors	150,922	168,280	252,548	252,548	247,277
141 E 72130 188 330 00116 000	Bonus Pay	-	-	-	-	1,500
141 E 72130 188 330 01000 000	Bonus Pay	-	-	-	-	4,500
141 E 72130 188 330 02000 000	Bonus Pay	-	-	-	-	1,500
141 E 72130 188 330 03000 000	Bonus Pay	-	-	-	-	2,250
141 E 72130 189 330 01000 000	Other Salaries & Wages	72,856	156,042	169,285	168,785	259,012
141 E 72130 201 330 00116 000	Social Security	6,266	6,917	7,551	7,551	7,919
141 E 72130 201 330 01000 000	Social Security	14,915	20,348	25,376	25,376	31,735

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET FY2025-2026	FY2025-2026	BUDGET FY2026-2027
141 E 72130 201 330 02000 000	Social Security	7,736	9,303	10,681	10,681	10,988
141 E 72130 201 330 03000 000	Social Security	8,948	10,395	15,658	15,658	15,471
141 E 72130 201 901 00116 000	Social Security	-	-	-	-	-
141 E 72130 201 902 02000 000	Social Security	-	-	-	-	-
141 E 72130 201 903 00116 000	Social Security	-	-	-	-	-
141 E 72130 204 330 00116 000	State Retirement	8,416	9,310	7,307	7,307	10,288
141 E 72130 204 330 01000 000	State Retirement	16,255	20,287	19,557	19,557	34,959
141 E 72130 204 330 02000 000	State Retirement	9,453	10,590	7,337	7,337	11,159
141 E 72130 204 330 03000 000	State Retirement	10,955	10,687	11,153	11,153	16,922
141 E 72130 204 901 00116 000	State Retirement	-	-	-	-	-
141 E 72130 204 902 02000 000	State Retirement	-	-	-	-	-
141 E 72130 204 903 00116 000	State Retirement	-	-	-	-	-
141 E 72130 206 330 00116 000	Life Insurance	321	321	1,000	1,000	500
141 E 72130 206 330 01000 000	Life Insurance	726	975	1,500	1,500	2,000
141 E 72130 206 330 02000 000	Life Insurance	426	426	1,000	1,000	800
141 E 72130 206 330 03000 000	Life Insurance	452	495	1,000	1,000	1,000
141 E 72130 207 330 00116 000	Medical Insurance	13,986	14,266	14,266	14,266	14,552
141 E 72130 207 330 01000 000	Medical Insurance	6,993	20,307	22,989	22,989	34,538
141 E 72130 207 330 02000 000	Medical Insurance	29,258	29,843	29,843	29,843	30,440
141 E 72130 207 330 03000 000	Medical Insurance	12,216	-	-	-	12,710
141 E 72130 212 330 00116 000	Employer Medicare	1,466	1,618	1,766	1,766	1,852
141 E 72130 212 330 01000 000	Employer Medicare	3,488	4,759	5,935	5,935	7,422
141 E 72130 212 330 02000 000	Employer Medicare	1,809	2,176	2,498	2,498	2,570
141 E 72130 212 330 03000 000	Employer Medicare	2,093	2,431	3,662	3,662	3,618
141 E 72130 212 901 00116 000	Medicare	-	-	-	-	-
141 E 72130 212 902 02000 000	Medicare	-	-	-	-	-
141 E 72130 212 903 00116 000	Medicare	-	-	-	-	-
141 E 72130 217 330 00116 000	SRT Rate	1,104	1,159	1,000	1,000	1,073
141 E 72130 217 330 01000 000	SRT Rate	-	-	1,000	1,000	1,295
141 E 72130 217 330 02000 000	SRT Rate	13	-	500	500	-
141 E 72130 217 330 03000 000	SRT Rate	679	-	500	500	576
141 E 72130 322 330 00116 000	Evaluation & Testing	-	-	-	-	-
141 E 72130 322 330 02000 000	Evaluation & Testing	-	-	-	-	-
141 E 72130 322 330 03000 000	Evaluation & Testing	-	-	-	-	-
141 E 72130 355 330 01000 000	Travel	-	-	-	500	-
141 E 72130 471 330 01000 000	Software	-	-	51,200	51,200	16,495
141 E 72130 499 330 00116 000	Other Supplies & Materials	43	181	500	500	-
141 E 72130 499 330 02000 000	Other Supplies & Materials	85	181	500	500	-
141 E 72130 499 330 03000 000	Other Supplies & Materials	541	338	500	500	-
141 E 72130 524 330 00116 000	In-Service/Staff Development	2,133	2,522	3,000	3,000	-
141 E 72130 524 330 01000 000	In-Service/Staff Development	-	-	-	-	7,500
141 E 72130 524 330 02000 000	In-Service/Staff Development	2,203	2,246	3,000	3,000	-
141 E 72130 524 330 03000 000	In-Service/Staff Development	831	4,214	3,000	5,500	-
141 E 72130 790 330 00116 000	Other Equipment	1,381	1,464	1,000	1,000	-
141 E 72130 790 330 02000 000	Other Equipment	1,345	875	1,000	1,000	-
141 E 72130 790 330 03000 000	Other Equipment	1,307	594	1,000	1,000	-
141 E 72210 105 335 01000 000	Supervisor/Director	181,351	183,042	327,400	327,400	464,397
141 E 72210 117 335 00116 000	Carrer Ladder	500	-	-	-	-
141 E 72210 129 335 00116 000	Librarian(s)	71,104	75,467	77,731	77,731	79,286
141 E 72210 129 335 02000 000	Librarian(s)	119,751	132,018	138,082	138,082	142,977
141 E 72210 188 335 00116 000	Bonus Pay	-	-	-	-	750
141 E 72210 188 335 01000 000	Bonus Pay	-	-	-	-	3,000
141 E 72210 188 335 02000 000	Bonus Pay	-	-	-	-	1,500
141 E 72210 189 335 00116 000	Other Salaries & Wages	82,375	86,567	-	-	-
141 E 72210 189 335 01000 000	Other Salaries & Wages	-	-	226,162	226,162	-
141 E 72210 189 335 02000 000	Other Salaries & Wages	80,875	86,246	-	-	-
141 E 72210 201 335 00116 000	Social Security	8,939	9,390	4,819	4,819	4,962
141 E 72210 201 335 01000 000	Social Security	10,804	10,907	34,321	34,321	28,979
141 E 72210 201 335 02000 000	Social Security	11,111	12,056	8,561	8,561	8,958
141 E 72210 204 335 00116 000	State Retirement	10,291	10,267	4,664	4,664	5,035
141 E 72210 204 335 01000 000	State Retirement	12,301	11,629	33,214	33,214	31,596
141 E 72210 204 335 02000 000	State Retirement	14,920	16,023	8,285	8,285	11,653
141 E 72210 206 335 00116 000	Life Insurance	459	459	500	500	400

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET FY2025-2026	FY2025-2026	BUDGET FY2026-2027
141 E 72210 206 335 01000 000	Life Insurance	545	546	1,500	1,500	2,000
141 E 72210 206 335 02000 000	Life Insurance	604	606	500	500	800
141 E 72210 207 335 00116 000	Medical Insurance	24,035	24,516	7,133	7,133	7,276
141 E 72210 207 335 01000 000	Medical Insurance	12,216	12,460	55,916	55,916	41,136
141 E 72210 207 335 02000 000	Medical Insurance	41,856	46,965	29,843	29,843	30,440
141 E 72210 212 335 00116 000	Employer Medicare	2,090	2,196	1,127	1,127	1,161
141 E 72210 212 335 01000 000	Employer Medicare	2,527	2,551	8,027	8,027	6,777
141 E 72210 212 335 02000 000	Employer Medicare	2,598	2,820	2,002	2,002	2,095
141 E 72210 217 335 01000 000	SRT Rate	-	-	-	-	995
141 E 72210 217 335 02000 000	SRT Rate	1,285	1,346	1,500	1,500	1,216
141 E 72210 432 335 00116 000	Library Books/Media	4,000	4,000	4,000	4,000	5,000
141 E 72210 432 335 02000 000	Library Books/Media	3,836	3,517	4,000	4,000	5,000
141 E 72210 432 335 03000 000	Library Books/Media	3,692	3,521	4,000	4,000	5,000
141 E 72210 499 335 00116 000	Other Supplies & Materials	42	-	500	500	3,000
141 E 72210 499 335 01000 000	Other Supplies & Materials	-	-	100	100	3,000
141 E 72210 499 335 02000 000	Other Supplies & Materials	42	-	500	500	3,000
141 E 72210 499 335 03000 000	Other Supplies & Materials	42	-	500	500	3,000
141 E 72210 524 335 00116 000	In-Service/Staff Development	274	-	250	250	-
141 E 72210 524 335 01000 000	In-Service/Staff Development	-	2,557	3,000	3,000	2,000
141 E 72210 524 335 02000 000	In-Service/Staff Development	-	-	250	250	-
141 E 72210 524 335 03000 000	In-Service/Staff Development	-	-	250	250	-
141 E 72210 599 335 00116 000	Other Charges	-	-	-	-	-
141 E 72210 599 335 01000 000	Other Charges	-	-	-	-	-
141 E 72210 599 335 02000 000	Other Charges	-	-	-	-	-
141 E 72220 105 350 01000 000	Supervisor/Director	107,816	127,560	145,171	145,171	149,230
141 E 72220 124 350 01000 000	Psychological Personnel	88,096	89,858	96,678	96,678	191,521
141 E 72220 162 350 00116 000	Clerical Personnel	34,260	36,636	38,369	38,369	37,066
141 E 72220 162 350 02000 000	Clerical Personnel	33,887	37,043	36,150	36,150	18,442
141 E 72220 162 350 03000 000	Clerical Personnel	32,585	30,998	36,150	36,150	18,442
141 E 72220 188 350 00116 000	Bonus Pay	-	-	-	-	750
141 E 72220 188 350 01000 000	Bonus Pay	-	-	-	-	3,750
141 E 72220 188 350 02000 000	Bonus Pay	-	-	-	-	750
141 E 72220 188 350 03000 000	Bonus Pay	-	-	-	-	750
141 E 72220 189 350 01000 000	Other Salaries & Wages	-	-	60,000	60,000	62,118
141 E 72220 189 907 01000 000	Other Salaries & Wages	-	5,904	-	-	-
141 E 72220 201 350 00116 000	Social Security	1,786	1,925	2,379	2,379	2,345
141 E 72220 201 350 01000 000	Social Security	12,182	13,249	18,715	18,715	25,210
141 E 72220 201 350 02000 000	Social Security	2,077	2,297	2,241	2,241	1,190
141 E 72220 201 350 03000 000	Social Security	1,961	1,910	2,241	2,241	1,190
141 E 72220 201 907 01000 000	Social Security	-	366	-	-	-
141 E 72220 204 350 00116 000	State Retirement	2,600	3,290	2,302	2,302	3,021
141 E 72220 204 350 01000 000	State Retirement	14,182	13,954	18,111	18,111	30,148
141 E 72220 204 350 02000 000	State Retirement	1,694	1,852	2,169	2,169	1,503
141 E 72220 204 350 03000 000	State Retirement	1,629	1,550	2,169	2,169	1,503
141 E 72220 204 907 01000 000	State Retirement	-	421	-	-	-
141 E 72220 206 350 00116 000	Life Insurance	108	108	200	200	100
141 E 72220 206 350 01000 000	Life Insurance	607	648	1,000	1,000	1,000
141 E 72220 206 350 02000 000	Life Insurance	102	107	200	200	100
141 E 72220 206 350 03000 000	Life Insurance	77	68	200	200	100
141 E 72220 207 350 00116 000	Medical Insurance	12,216	12,460	15,000	-	-
141 E 72220 207 350 01000 000	Medical Insurance	-	15,315	20,266	20,266	28,863
141 E 72220 207 350 02000 000	Medical Insurance	6,993	-	-	-	-
141 E 72220 212 350 00116 000	Employer Medicare	418	450	556	556	548
141 E 72220 212 350 01000 000	Employer Medicare	2,849	3,099	4,377	4,377	5,896
141 E 72220 212 350 02000 000	Employer Medicare	486	537	524	524	278
141 E 72220 212 350 03000 000	Employer Medicare	459	447	524	524	278
141 E 72220 212 907 01000 000	Employer Medicare	-	86	-	-	-
141 E 72220 217 350 00116 000	SRT Rate	-	-	-	-	316
141 E 72220 217 350 01000 000	SRT Rate	896	-	500	500	2,156
141 E 72220 217 350 02000 000	SRT Rate	-	-	-	-	157
141 E 72220 217 350 03000 000	SRT Rate	-	-	-	-	157
141 E 72220 217 907 01000 000	SRT Rate	-	42	-	-	-
141 E 72220 355 350 01000 000	Travel	-	-	-	-	-

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET FY2025-2026	FY2025-2026	BUDGET FY2026-2027
141 E 72220 399 350 01000 000	Other Contracted Services	45,602	71,092	49,000	51,927	15,000
141 E 72220 499 350 01000 000	Other Supplies & Materials	1,180	1,340	1,000	-	-
141 E 72220 524 350 01000 000	In-Service/Staff Development	1,974	-	-	13,073	3,000
141 E 72220 790 350 01000 000	Other Equipment	-	198	-	-	-
141 E 72230 524 000 03000 951	In-Service/Staff Development	-	-	-	10,000	10,000
141 E 72250 105 360 01000 000	Supervisor/Director	110,220	115,179	128,899	128,899	133,324
141 E 72250 117 360 01000 000	Carrer Ladder	1,000	1,000	1,000	1,000	1,000
141 E 72250 188 360 01000 000	Bonus Pay	-	-	-	-	3,750
141 E 72250 189 360 01000 000	Other Salaries & Wages	144,794	193,356	284,035	284,035	322,274
141 E 72250 201 360 01000 000	Social Security	15,202	18,570	25,602	25,602	28,542
141 E 72250 204 360 01000 000	State Retirement	14,814	17,057	24,776	24,776	34,732
141 E 72250 206 360 01000 000	Life Insurance	757	816	1,000	1,000	2,000
141 E 72250 207 360 01000 000	Medical Insurance	25,530	27,293	40,993	40,993	47,248
141 E 72250 212 360 01000 000	Employer Medicare	3,555	4,343	5,988	5,988	6,675
141 E 72250 217 360 01000 000	SRT Rate	-	-	-	-	2,740
141 E 72250 308 360 01000 000	Consultants	-	-	2,600	2,600	2,600
141 E 72250 312 360 01000 000	Contracts With Private Agencies	99,961	98,865	58,000	-	-
141 E 72250 336 360 01000 000	Maint & Repair-Equipment	-	2,397	8,000	8,114	-
141 E 72250 350 360 01000 000	Internet Connectivity	121,907	64,962	120,000	81,150	109,980
141 E 72250 355 360 01000 000	Travel	113	-	-	-	-
141 E 72250 399 360 01000 000	Other Contracted Services	(550)	-	-	76,985	61,870
141 E 72250 471 360 01000 000	Software	57,717	114,612	100,000	100,660	119,308
141 E 72250 524 000 03000 410	In-Service/Staff Development	-	-	-	-	-
141 E 72250 524 360 01000 000	In-Service/Staff Development	121	-	6,500	6,500	5,000
141 E 72250 599 360 01000 000	Other Charges	359	139	3,000	2,091	-
141 E 72250 701 360 01000 000	Equipment	16,284	66,077	-	-	-
141 E 72310 118 110 01000 000	Secretary to Board	5,000	5,000	5,000	5,000	5,000
141 E 72310 188 110 01000 000	Bonus Pay	-	-	-	-	750
141 E 72310 189 110 01000 000	Other Salaries & Wages	12,356	73,622	71,272	71,272	73,788
141 E 72310 191 110 01000 000	Board and Committee Members	-	-	25,200	25,200	25,200
141 E 72310 201 110 01000 000	Social Security	1,045	4,851	6,291	6,291	5,706
141 E 72310 204 110 01000 000	State Retirement	396	3,529	5,074	5,074	6,014
141 E 72310 206 110 01000 000	Life Insurance	1,131	1,334	1,200	1,200	2,000
141 E 72310 207 110 01000 000	Medical Insurance	92,168	111,815	100,000	100,000	150,000
141 E 72310 212 110 01000 000	Employer Medicare	244	1,135	1,471	1,471	1,335
141 E 72310 215 000 00000 000	OPEB-GASB Trust	150,000	150,000	150,000	150,000	150,000
141 E 72310 217 110 01000 000	SRT Rate	-	-	-	-	628
141 E 72310 308 110 01000 000	Consultants	-	-	4,000	-	-
141 E 72310 312 110 01000 000	Contracts w Private Agencies	3,929	-	-	-	-
141 E 72310 320 110 01000 000	Dues & Memberships	3,000	3,050	5,000	5,000	300
141 E 72310 331 110 01000 000	Legal Services	116,771	78,754	85,000	63,745	50,000
141 E 72310 399 000 01000 000	Other Contracted Services	-	-	-	4,000	2,000
141 E 72310 499 110 01000 000	Other Supplies & Materials	1,026	3,326	3,000	3,000	500
141 E 72310 506 110 01000 000	Liability Insurance	152,547	191,861	205,000	227,637	252,500
141 E 72310 508 110 01000 000	Premium on Corporate Surety B	887	934	1,050	1,050	1,000
141 E 72310 513 110 01000 000	Workmen's Compensation Insuran	40,278	64,646	75,000	75,000	80,000
141 E 72310 524 110 01000 000	In-Service/Staff Development	11,976	14,073	20,000	20,000	20,000
141 E 72310 599 110 01000 000	Other Charges	17,800	24,659	30,000	28,618	30,000
141 E 72310 700 000 01000 000	Equipment	2,381	-	2,000	-	-
141 E 72310 701 000 01000 000	Administration Equipment	-	-	-	2,000	-
141 E 72320 101 210 01000 000	County Official/Administrative	186,000	190,700	192,474	192,474	196,324
141 E 72320 161 210 01000 000	Secretary(s)	33,154	39,983	42,585	42,585	44,316
141 E 72320 188 210 01000 000	Bonus Pay	15,000	15,000	25,000	25,000	16,500
141 E 72320 189 210 01000 000	Other Salaries & Wages	-	-	1,000	1,000	1,000
141 E 72320 201 210 01000 000	Social Security	13,041	12,826	16,186	16,186	17,865
141 E 72320 204 210 01000 000	State Retirement	16,632	16,273	15,604	15,604	20,000
141 E 72320 206 210 01000 000	Life Insurance	547	552	1,000	1,000	1,000
141 E 72320 207 210 01000 000	Medical Insurance	24,951	25,445	33,905	33,905	30,000
141 E 72320 208 210 01000 000	Dental Insurance	1,524	1,524	2,266	2,266	2,500
141 E 72320 212 210 01000 000	Employer Medicare	3,652	3,821	3,771	3,771	4,235
141 E 72320 217 210 01000 000	SRT Rate	-	-	-	-	377
141 E 72320 299 210 01000 000	Other Fringe Benefits	24,100	24,396	27,000	27,000	30,000
141 E 72320 312 210 01000 000	Contracts w/ other agencies	-	-	-	-	-

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET FY2025-2026	FY2025-2026	BUDGET FY2026-2027
141 E 72320 320 210 01000 000	Dues & Memberships	12,681	13,518	15,000	15,000	10,000
141 E 72320 331 210 01000 000	Legal Services	15,750	-	-	-	-
141 E 72320 348 210 01000 000	Postal Charges	2,298	2,459	3,600	3,600	3,500
141 E 72320 355 210 01000 000	Travel	847	410	1,500	1,500	500
141 E 72320 399 210 01000 000	Other Contracted Services	4,538	5,629	7,400	7,400	5,940
141 E 72320 435 210 01000 000	Office Supplies	3,386	3,498	3,500	3,500	3,500
141 E 72320 524 210 01000 000	In-Service/Staff Development	3,149	4,267	5,000	5,000	5,000
141 E 72320 599 210 01000 000	Other Charges	17,122	25,435	33,075	33,075	35,000
141 E 72320 701 210 01000 000	Administration Equipment	3,047	656	4,000	4,000	-
141 E 72410 104 215 00116 000	Principal(s)	117,513	119,995	133,181	133,181	137,882
141 E 72410 104 215 02000 000	Principal(s)	59,022	61,540	66,866	63,366	138,453
141 E 72410 104 215 03000 000	Principal(s)	59,022	61,540	66,866	98,366	136,407
141 E 72410 117 215 00116 000	Career Ladder	500	-	-	-	-
141 E 72410 139 215 00116 000	Assistant Principal(s)	268,972	278,055	303,882	303,882	314,609
141 E 72410 139 215 02000 000	Assistant Principal(s)	250,655	278,891	286,602	286,602	329,047
141 E 72410 139 215 03000 000	Assistant Principal(s)	273,988	378,864	417,095	477,095	469,829
141 E 72410 139 904 00116 000	Assistant Principals	10,340	10,340	-	-	-
141 E 72410 139 904 02000 000	Assistant Principal(s)	8,960	8,960	-	-	-
141 E 72410 161 215 00116 000	Secretary(s)	42,954	37,731	44,266	44,266	51,189
141 E 72410 161 215 02000 000	Secretary(s)	40,906	40,781	49,423	49,423	51,928
141 E 72410 161 215 03000 000	Secretary(s)	40,906	43,213	50,164	50,164	52,847
141 E 72410 162 215 00116 000	Clerical Personnel	29,487	30,720	33,643	33,643	36,623
141 E 72410 162 215 01000 000	Clerical Personnel	60,131	64,970	68,989	68,989	71,424
141 E 72410 162 215 02000 000	Clerical Personnel	29,622	30,816	33,643	33,643	36,532
141 E 72410 162 215 03000 000	Clerical Personnel	23,060	52,633	71,271	71,271	73,843
141 E 72410 188 215 00116 000	Bonus Pay	-	-	-	-	4,500
141 E 72410 188 215 01000 000	Bonus Pay	-	-	-	-	750
141 E 72410 188 215 02000 000	Bonus Pay	-	-	-	-	4,500
141 E 72410 188 215 03000 000	Bonus Pay	-	-	-	-	6,000
141 E 72410 189 215 02000 000	Other Salaries & Wages	-	-	-	-	-
141 E 72410 201 215 00116 000	Social Security	27,579	27,727	31,928	31,928	33,778
141 E 72410 201 215 01000 000	Social Security	3,754	4,082	4,277	4,277	4,475
141 E 72410 201 215 02000 000	Social Security	22,270	24,577	27,065	27,065	34,749
141 E 72410 201 215 03000 000	Social Security	24,490	31,677	37,535	37,535	45,813
141 E 72410 201 904 00116 000	Social Security	641	642	-	-	-
141 E 72410 201 904 02000 000	Social Security	556	556	-	-	-
141 E 72410 204 215 00116 000	State Retirement	31,391	30,872	30,898	30,898	35,890
141 E 72410 204 215 01000 000	State Retirement	3,007	3,249	4,139	4,139	5,822
141 E 72410 204 215 02000 000	State Retirement	24,403	25,199	26,192	26,192	38,745
141 E 72410 204 215 03000 000	State Retirement	25,816	32,784	36,324	36,324	50,670
141 E 72410 204 904 00116 000	State Retirement	704	635	-	-	-
141 E 72410 204 904 02000 000	State Retirement	610	550	-	-	-
141 E 72410 206 215 00116 000	Life Insurance	1,385	1,342	2,000	2,000	2,000
141 E 72410 206 215 01000 000	Life Insurance	156	156	250	250	300
141 E 72410 206 215 02000 000	Life Insurance	1,097	1,147	1,500	1,500	2,000
141 E 72410 206 215 03000 000	Life Insurance	1,143	1,500	2,000	2,000	2,500
141 E 72410 207 215 00116 000	Medical Insurance	33,196	41,882	44,109	44,109	44,992
141 E 72410 207 215 02000 000	Medical Insurance	38,629	32,348	31,649	31,649	39,559
141 E 72410 207 215 03000 000	Medical Insurance	6,993	43,018	41,898	41,898	50,013
141 E 72410 212 215 00116 000	Employer Medicare	6,450	6,485	7,467	7,467	7,900
141 E 72410 212 215 01000 000	Employer Medicare	878	955	1,000	1,000	1,047
141 E 72410 212 215 02000 000	Employer Medicare	5,209	5,749	6,330	6,330	8,127
141 E 72410 212 215 03000 000	Employer Medicare	5,727	7,408	8,778	8,778	10,714
141 E 72410 212 904 00116 000	Employer Medicare	150	150	-	-	-
141 E 72410 212 904 02000 000	Employer Medicare	130	130	-	-	-
141 E 72410 217 215 00116 000	SRT Rate	-	-	-	-	747
141 E 72410 217 215 01000 000	SRT Rate	-	-	-	-	608
141 E 72410 217 215 02000 000	SRT Rate	-	-	-	-	1,625
141 E 72410 217 215 03000 000	SRT Rate	-	-	-	-	1,950
141 E 72410 312 215 00116 000	Contracts w Private Agencies	625	660	-	-	-
141 E 72410 312 215 02000 000	Contracts w Private Agencies	7,813	7,710	7,500	7,500	10,000
141 E 72410 312 215 03000 000	Contracts w Private Agencies	7,813	7,830	7,500	7,500	30,000
141 E 72410 320 215 00116 000	Dues & Memberships	738	774	800	1,498	1,500

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET FY2025-2026	FY2025-2026	FY2026-2027
141 E 72410 320 215 02000 000	Dues & Memberships	150	120	500	525	1,000
141 E 72410 320 215 03000 000	Dues & Memberships	150	150	500	700	1,000
141 E 72410 355 215 00116 000	Travel	-	-	-	-	1,500
141 E 72410 355 215 02000 000	Travel	1,231	5,553	10,000	13,900	20,000
141 E 72410 355 215 03000 000	Travel	10,205	15,313	12,000	28,100	30,000
141 E 72410 471 000 00116 000	Software	-	-	2,000	2,000	750
141 E 72410 471 000 02000 000	Software	-	-	-	-	750
141 E 72410 499 000 00116 000	Other Supplies & Materials	5,512	7,029	11,000	11,000	12,000
141 E 72410 499 000 02000 000	Other Supplies & Materials	8,386	9,987	11,000	11,000	12,000
141 E 72410 499 000 03000 000	Other Supplies & Materials	8,181	9,893	13,000	13,000	12,000
141 E 72410 524 215 00116 000	In-Service/Staff Development	-	6,562	9,000	8,077	1,500
141 E 72410 524 215 02000 000	In-Service/Staff Development	1,670	2,453	3,000	3,000	1,500
141 E 72410 524 215 03000 000	In-Service/Staff Development	1,276	4,464	5,000	19,000	1,500
141 E 72410 701 000 02000 000	Administration Equipment	427	5,071	-	-	-
141 E 72410 701 215 00116 000	Administration Equipment	330	10	-	-	-
141 E 72410 701 215 03000 000	Administration Equipment	1,928	5,744	-	-	-
141 E 72510 105 410 01000 000	Supervisor/Director	100,511	133,093	125,000	125,000	129,413
141 E 72510 119 410 01000 000	Accountants/Bookkeepers	58,366	113,345	185,537	185,537	196,791
141 E 72510 122 410 01000 000	Purchasing Personnel	-	-	-	-	-
141 E 72510 188 410 01000 000	Bonus Pay	-	-	-	-	3,000
141 E 72510 201 410 01000 000	Social Security	9,143	14,201	19,253	19,253	20,411
141 E 72510 204 410 01000 000	State Retirement	7,944	12,562	15,527	15,527	26,586
141 E 72510 206 410 01000 000	Life Insurance	477	642	1,500	1,500	1,500
141 E 72510 207 410 01000 000	Medical Insurance	23,674	35,526	39,821	39,821	44,992
141 E 72510 212 410 01000 000	Employer Medicare	2,138	3,321	4,503	4,503	4,774
141 E 72510 217 410 01000 000	SRT Rate	-	-	-	-	2,773
141 E 72510 312 410 01000 000	Contract With Private Agencies	62,493	47,568	75,000	-	-
141 E 72510 320 410 01000 000	Dues & Memberships	220	30	500	715	1,000
141 E 72510 399 410 01000 000	Other Contracted Services	9,027	9,254	10,000	85,000	80,000
141 E 72510 435 410 01000 000	Office Supplies	-	-	-	-	-
141 E 72510 471 410 01000 000	Software	5,000	7,428	9,000	9,000	12,363
141 E 72510 499 410 01000 000	Other Supplies & Materials	870	3,981	3,500	4,898	5,000
141 E 72510 524 410 01000 000	In-Service/Staff Development	8,835	5,536	10,000	8,540	5,000
141 E 72510 599 360 01000 000	Other Charges	111	126	-	-	-
141 E 72510 599 410 01000 000	Other Charges	-	-	-	-	75,000
141 E 72510 701 410 01000 000	Administration Equipment	340	2,486	3,000	2,846	-
141 E 72520 105 510 01000 000	Supervisor/Director	105,980	110,748	128,899	128,899	127,500
141 E 72520 188 510 01000 000	Bonus Pay	-	-	-	-	2,250
141 E 72520 189 510 01000 000	Other Salaries & Wages	79,198	115,569	123,628	123,628	127,992
141 E 72520 201 510 01000 000	Social Security	10,566	12,759	15,657	15,657	15,981
141 E 72520 204 510 01000 000	State Retirement	12,004	15,724	15,152	15,152	20,823
141 E 72520 206 510 01000 000	Life Insurance	554	647	1,000	1,000	1,000
141 E 72520 207 510 01000 000	Medical Insurance	27,182	41,898	41,898	41,898	32,283
141 E 72520 210 510 01000 000	Unemployment Compensation	-	-	5,000	5,000	5,000
141 E 72520 212 510 01000 000	Employer Medicare	2,471	2,984	3,662	3,662	3,738
141 E 72520 217 510 01000 000	SRT Rate	-	-	-	-	2,172
141 E 72520 312 510 01000 000	Contracts With Private Agencies	13,252	9,408	10,400	-	-
141 E 72520 320 510 01000 000	Dues & Memberships	670	580	600	600	250
141 E 72520 399 510 01000 000	Other Contracted Services	645	20	-	16,698	18,100
141 E 72520 435 510 01000 000	Office Supplies	4,145	3,778	-	1,000	1,000
141 E 72520 471 510 01000 000	Software	5,120	13,437	21,000	14,702	6,500
141 E 72520 499 510 01000 000	Other Supplies & Materials	-	277	4,000	3,000	3,000
141 E 72520 524 510 01000 000	In-Service/Staff Development	7,001	3,052	12,000	12,000	10,000
141 E 72520 599 510 01000 000	Other Charges	338	2,775	5,000	5,000	500
141 E 72520 701 510 01000 000	Administration Equipment	2,355	2,325	4,000	4,000	-
141 E 72610 105 625 00116 000	Supervisor/Director	51,503	58,327	70,000	70,000	71,874
141 E 72610 105 625 02000 000	Supervisor/Director	29,864	30,216	35,000	35,000	32,862
141 E 72610 105 625 03000 000	Supervisor/Director	27,100	30,216	35,000	35,000	32,862
141 E 72610 160 000 00116 421	Guards	-	-	-	48,104	49,066
141 E 72610 166 901 00116 000	Custodians	-	-	-	-	-
141 E 72610 166 903 00116 000	Custodians	-	-	-	-	-
141 E 72610 166 904 00116 000	Custodians	252	424	-	-	-
141 E 72610 188 000 00116 421	Bonus Pay	-	-	-	-	750
141 E 72610 188 625 00116 000	Bonus Pay	-	-	-	-	4,500

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET FY2025-2026	FY2025-2026	FY2026-2027
141 E 72610 188 625 02000 000	Bonus Pay	-	-	-	-	6,000
141 E 72610 188 625 03000 000	Bonus Pay	-	-	-	-	5,250
141 E 72610 189 625 00116 000	Other Salaries & Wages	91,872	114,013	155,791	155,791	163,899
141 E 72610 189 625 01000 000	Other Salaries & Wages	-	-	20,209	-	-
141 E 72610 189 625 02000 000	Other Salaries & Wages	166,218	228,725	238,700	238,700	255,108
141 E 72610 189 625 03000 000	Other Salaries & Wages	154,576	162,144	203,623	203,623	230,552
141 E 72610 201 000 00116 421	Social Security	-	-	-	2,982	3,089
141 E 72610 201 625 00116 000	Social Security	15,927	11,163	13,999	13,999	14,897
141 E 72610 201 625 01000 000	Social Security	-	-	1,253	1,253	-
141 E 72610 201 625 02000 000	Social Security	11,645	14,962	16,969	16,969	18,227
141 E 72610 201 625 03000 000	Social Security	10,469	11,007	14,795	14,795	16,658
141 E 72610 201 901 00116 000	Social Security	-	-	-	-	-
141 E 72610 201 903 00116 000	Social Security	-	-	-	-	-
141 E 72610 201 904 00116 000	Social Security	16	26	-	-	-
141 E 72610 204 000 00116 421	State Retirement	-	-	-	2,405	3,999
141 E 72610 204 625 00116 000	State Retirement	4,743	7,065	11,290	11,290	19,216
141 E 72610 204 625 01000 000	State Retirement	-	-	1,010	1,010	-
141 E 72610 204 625 02000 000	State Retirement	7,953	11,450	13,685	13,685	23,470
141 E 72610 204 625 03000 000	State Retirement	8,000	8,991	11,931	11,931	21,469
141 E 72610 204 904 00116 000	State Retirement	13	21	-	-	-
141 E 72610 206 000 00116 421	Life Insurance	-	-	-	200	200
141 E 72610 206 625 00116 000	Life Insurance	303	299	500	500	500
141 E 72610 206 625 01000 000	Life Insurance	-	-	200	200	-
141 E 72610 206 625 02000 000	Life Insurance	415	607	1,000	1,000	1,000
141 E 72610 206 625 03000 000	Life Insurance	398	438	500	500	1,000
141 E 72610 207 000 00116 421	Medical Insurance	-	-	-	7,133	7,276
141 E 72610 207 625 00116 000	Medical Insurance	9,629	14,266	21,400	21,400	14,552
141 E 72610 207 625 02000 000	Medical Insurance	15,332	34,594	32,957	32,957	28,183
141 E 72610 207 625 03000 000	Medical Insurance	27,548	32,957	40,090	40,090	48,169
141 E 72610 212 000 00116 421	Employer Medicare	-	-	-	698	723
141 E 72610 212 625 00116 000	Employer Medicare	2,134	2,430	3,274	3,274	3,484
141 E 72610 212 625 01000 000	Employer Medicare	-	-	293	293	-
141 E 72610 212 625 02000 000	Employer Medicare	2,724	3,499	3,969	3,969	4,263
141 E 72610 212 625 03000 000	Employer Medicare	2,448	2,574	3,460	3,460	3,896
141 E 72610 212 901 00116 000	Medicare	-	-	-	-	-
141 E 72610 212 903 00116 000	Medicare	-	-	-	-	-
141 E 72610 212 904 00116 000	Employer Medicare	4	6	-	-	-
141 E 72610 217 000 00116 421	SRT Rate	-	-	-	-	418
141 E 72610 217 625 00116 000	SRT Rate	-	-	-	-	2,005
141 E 72610 217 625 02000 000	SRT Rate	-	-	-	-	2,448
141 E 72610 217 625 03000 000	SRT Rate	-	-	-	-	2,240
141 E 72610 312 625 00116 000	Contracts With Private Agencies	19,120	16,557	20,000	-	-
141 E 72610 312 625 01000 000	Contracts w Private Agencies	-	1,161	-	-	-
141 E 72610 312 625 02000 000	Contracts With Private Agencies	22,198	25,687	25,000	-	-
141 E 72610 312 625 03000 000	Contracts w Private Agencies	29,779	25,910	26,000	-	-
141 E 72610 328 625 01000 000	Janitorial Services	-	1,252	-	-	-
141 E 72610 399 000 01000 421	Other Contracted Services	-	-	-	70,300	20,000
141 E 72610 399 625 00116 000	Other Contracted Services	-	-	-	17,500	20,000
141 E 72610 399 625 01000 000	Other Contracted Services	-	630	7,500	21,009	35,000
141 E 72610 399 625 02000 000	Other Contracted Services	-	-	-	23,000	20,000
141 E 72610 399 625 03000 000	Other Contracted Services	-	-	-	20,500	20,000
141 E 72610 410 625 00116 000	Custodial Supplies	8,948	21,493	20,000	19,500	25,000
141 E 72610 410 625 01000 000	Custodial Supplies	-	1,482	5,000	4,199	2,000
141 E 72610 410 625 02000 000	Custodial Supplies	17,473	19,453	20,000	19,991	25,000
141 E 72610 410 625 03000 000	Custodial Supplies	18,654	19,418	20,000	18,434	25,000
141 E 72610 415 625 00116 000	Electricity	123,354	125,382	150,000	150,000	100,000
141 E 72610 415 625 01000 000	Electricity	-	6,040	50,000	50,000	40,000
141 E 72610 415 625 02000 000	Electricity	225,612	221,473	200,000	199,500	180,000
141 E 72610 415 625 03000 000	Electricity	152,480	221,170	200,000	200,000	180,000
141 E 72610 499 625 00116 000	Other Supplies & Materials	5,760	5,780	6,500	9,566	7,500
141 E 72610 499 625 01000 000	Other Supplies & Materials	-	-	2,500	16,501	7,500
141 E 72610 499 625 02000 000	Other Supplies & Materials	6,516	6,125	6,500	8,575	7,500
141 E 72610 499 625 03000 000	Other Supplies & Materials	7,882	4,763	6,500	13,633	7,500
141 E 72610 499 901 00116 000	Other Supplies	-	-	-	-	-
141 E 72610 499 902 02000 000	Other Supplies	-	-	-	-	-

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET	FY2025-2026	FY2026-2027
		FY2025-2026	FY2025-2026	FY2025-2026	FY2025-2026	FY2026-2027
141 E 72610 499 904 00116 000	Other Supplies & Materials	1,128	1,500	-	-	-
141 E 72610 499 904 02000 000	Other Supplies & Materials	-	1,000	-	-	-
141 E 72610 720 625 01000 000	Plant Operation Equipment	2,992	9,282	8,000	1,801	-
141 E 72620 105 630 01000 000	Supervisor/Director	64,945	68,743	72,341	72,341	74,895
141 E 72620 167 630 01000 000	Maintenance Personnel	-	62,255	65,975	65,975	135,598
141 E 72620 188 630 01000 000	Bonus Pay	-	-	-	-	2,250
141 E 72620 189 630 01000 000	Other Salaries & Wages	-	-	65,000	65,000	-
141 E 72620 201 630 01000 000	Social Security	3,817	7,765	12,606	12,606	13,191
141 E 72620 204 630 01000 000	State Retirement	3,247	6,550	10,166	10,166	17,156
141 E 72620 206 630 01000 000	Life Insurance	195	375	1,000	1,000	1,000
141 E 72620 207 630 01000 000	Medical Insurance	6,993	14,616	21,400	21,400	21,828
141 E 72620 212 630 01000 000	Employer Medicare	893	1,816	2,948	2,948	3,085
141 E 72620 217 630 01000 000	SRT Rate	-	-	-	-	1,790
141 E 72620 335 630 00116 000	Maint & Repair-Building	23,442	30,000	57,500	57,500	45,000
141 E 72620 335 630 01000 000	Maint & Repair - Building	-	-	26,500	26,000	5,000
141 E 72620 335 630 02000 000	Maint & Repair-Building	27,450	30,000	57,500	57,500	45,000
141 E 72620 335 630 03000 000	Maint & Repair - Building	10,490	10,000	37,500	37,500	40,000
141 E 72620 336 630 00300 951	Maint & Repair-Equipment	-	-	-	5,000	-
141 E 72620 336 630 00116 000	Maint & Repair-Building	2,358	4,716	6,000	6,000	5,000
141 E 72620 336 630 01000 000	Maint & Repair - Equipment	-	-	6,000	6,000	2,000
141 E 72620 336 630 02000 000	Maint & Repair-Building	3,000	5,000	6,000	6,000	5,000
141 E 72620 336 630 03000 000	Maint & Repair - Equipment	2,500	4,900	8,000	8,000	5,000
141 E 72620 399 630 00116 000	Other Contracted Services	52,124	56,356	31,000	28,500	20,000
141 E 72620 399 630 01000 000	Other Contracted Services	-	3,018	15,000	23,000	30,000
141 E 72620 399 630 02000 000	Other Contracted Services	178,833	132,542	31,000	28,500	30,000
141 E 72620 399 630 03000 000	Other Contracted Services	189,847	153,394	250,000	247,000	250,000
141 E 72620 499 630 00116 000	Other Supplies & Materials	17,807	9,947	-	-	-
141 E 72620 499 630 01000 000	Other Supplies & Materials	-	3,386	-	20,000	5,000
141 E 72620 499 630 02000 000	Other Supplies & Materials	10,810	9,968	-	-	-
141 E 72620 499 630 03000 000	Other Supplies & Materials	11,866	16,720	-	-	-
141 E 72620 511 630 01000 000	Vehicle and Equip Insurance	-	-	-	-	-
141 E 72620 701 000 03000 425	Administration Equipment	-	-	-	41,161	-
141 E 72620 717 000 01000 000	Maintenance Equipment	-	-	-	500	-
141 E 72620 717 630 00116 000	Maintenance Equipment	(1,858)	1,333	-	-	-
141 E 72620 717 630 01000 000	Maintenance Equipment	-	-	-	-	-
141 E 72620 717 630 02000 000	Maintenance Equipment	7,457	2,500	-	-	-
141 E 72620 717 630 03000 000	Maintenance Equipment	3,645	2,267	-	-	-
141 E 72620 790 000 03000 425	Other Equipment	-	-	-	10,000	-
141 E 72710 311 635 01000 000	Contracts w Otr School Systems	-	-	200,000	200,000	201,005
141 E 72710 312 635 01000 000	Contracts w Private Agencies	851,772	1,034,517	1,070,000	1,069,672	1,084,168
141 E 72710 312 635 01000 001	Contract w Other School Systems	-	-	-	-	-
141 E 72710 499 635 01000 000	Other Supplies & Materials	-	-	-	328	-
141 E 72710 729 635 01000 000	Transportation Equipment	(306)	-	-	-	-
141 E 73100 105 901 00116 000	Supervisors	-	-	-	-	-
141 E 73100 105 902 02000 000	Supervisors	-	-	-	-	-
141 E 73100 105 904 00116 000	Supervisor/Director	845	838	-	-	-
141 E 73100 105 904 02000 000	Supervisor/Director	866	871	-	-	-
141 E 73100 165 901 00116 000	Cafeteria Personnel	-	-	-	-	-
141 E 73100 165 902 02000 000	Cafeteria Personnel	-	-	-	-	-
141 E 73100 165 904 00116 000	Cafeteria Personnel	1,147	1,144	-	-	-
141 E 73100 165 904 02000 000	Cafeteria Personnel	575	574	-	-	-
141 E 73100 201 901 00116 000	Social Security	-	-	-	-	-
141 E 73100 201 902 02000 000	Social Security	-	-	-	-	-
141 E 73100 201 904 00116 000	Social Security	124	123	-	-	-
141 E 73100 201 904 02000 000	Social Security	89	90	-	-	-
141 E 73100 204 901 00116 000	State Retirement	-	-	-	-	-
141 E 73100 204 902 02000 000	State Retirement	-	-	-	-	-
141 E 73100 204 904 00116 000	State Retirement	64	42	-	-	-
141 E 73100 204 904 02000 000	State Retirement	43	-	-	-	-
141 E 73100 212 901 00116 000	Medicare	-	-	-	-	-
141 E 73100 212 902 02000 000	Medicare	-	-	-	-	-
141 E 73100 212 904 00116 000	Employer Medicare	29	29	-	-	-
141 E 73100 212 904 02000 000	Employer Medicare	21	21	-	-	-
141 E 73100 422 901 00116 000	Food Supplies	-	-	-	-	-
141 E 73100 422 902 02000 000	Food Supplies	-	-	-	-	-

GENERAL PURPOSE SCHOOL FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
141 E 73100 422 904 00116 000	Food Supplies	9,732	10,372	-	-	-
141 E 73100 422 904 02000 000	Food Supplies	3,713	3,780	-	-	-
141 E 73100 499 901 00116 000	Other Supplies	-	-	-	-	-
141 E 73100 499 904 00116 000	Other Supplies & Materials	1,383	2,368	-	-	-
141 E 73100 499 904 02000 000	Other Supplies & Materials	977	997	-	-	-
Total education expenditures		24,391,532	29,476,684	32,851,235	33,675,692	33,919,701
Debt Service - Principal						
141 E 81300 610 000 00000 002	Principal on 2018 Apple Lease	-	-	-	-	-
141 E 81300 610 000 00000 003	Principal on 2017 Lenovo Lease	-	-	-	-	-
Total debt service - principal		-	-	-	-	-
Debt Service - Interest and Fiscal Charges						
141 E 81300 611 000 00000 002	Interest on 2018 Apple Lease	-	-	-	-	-
141 E 81300 611 000 00000 003	Interest on 2017 Lenovo Lease	-	-	-	-	-
Total debt service - interest and fiscal charges		-	-	-	-	-
Capital Outlays						
141 E 76100 308 810 01000 000	Consultants	44,399	-	-	-	-
141 E 76100 706 810 01000 000	Building Construction	-	67,000	-	-	-
141 E 76100 790 810 01000 000	Other Equipment	35,318	-	-	-	-
141 E 76100 799 810 01000 000	Other Capital Outlay	-	-	-	-	-
Total capital outlays		79,717	67,000	-	-	-
Total expenditures		24,471,249	29,543,684	32,851,232	33,675,692	33,919,701
Excess (deficiency) of revenues over (under) expenditures		645,905	5,096,304	(768,330)	(431,613)	(1,053,180)
OTHER FINANCING SOURCES (USES)						
Transfers In						
141 R 49800 000 000 00000 000	Operating Transfers	740,595	8,858	768,330	-	-
141 R 49800 000 000 00000 660	Operating Transfers	-	751,665	-	768,329	1,053,180
Transfers Out						
141 E 99100 590 000 00000 000	Transfers to Other Funds	(663,790)	(3,526,643)	-	(1,195)	-
Total other financing sources (uses)		76,805	(2,766,120)	768,330	767,134	1,053,180
Net change in fund balance		722,710	2,330,184	-	335,521	-
Fund balance, beginning		6,326,926	7,049,636	5,232,537	9,379,820	9,715,341
Fund balance, ending		7,049,636	9,379,820	5,232,537	9,715,341	9,715,341

SCHOOL FEDERAL PROJECTS FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
REVENUES						
Federal, State, and Local Grants						
142 R 47131 000 000 00000 891	Vocational Education - Basic G	-	20,407	20,407	20,316	20,316
142 R 47131 000 000 00000 892	Vocational Education - Reser G	-	50,000	-	50,000	-
142 R 47141 000 000 00000 100	Title I - A	220,838	225,707	203,711	191,600	162,860
142 R 47143 000 000 00000 900	IDEA	315,590	494,066	470,530	492,328	492,328
142 R 47145 000 000 00000 910	IDEA Preschool	6,720	13,435	12,641	15,902	15,902
142 R 47147 000 000 00000 410	Safe and Drug-Free Schools - S	24,106	28,574	28,702	16,359	16,359
142 R 47189 000 000 00000 200	Title II	22,401	53,930	40,214	45,513	45,513
142 R 47309 000 000 00000 950	Literacy Grant	-	-	-	-	-
142 R 47310 000 000 00000 951	Innovative School Models	123,787	148,115	241,634	-	-
142 R 47590 000 000 00000 949	Resilient School Communities G	6,507	-	-	-	-
142 R 47401 000 000 00000 936	ESSER 3.0	(125)	32,020	-	-	-
142 R 47402 000 000 00000 909	ARP IDEA	1,742	-	-	-	-
142 R 47403 000 000 00000 919	ARP IDEA Preschool	-	-	-	-	-
142 R 47404 000 000 00000 709	ARP Homeless	-	613	-	-	-
142 R 47590 000 000 00000 940	Epidemiology & Laboratory Capa	(5)	-	-	-	-
142 R 47592 000 000 00000 330	Title III	8,927	23,785	23,041	33,741	33,741
142 R 47593 000 000 00000 895	SPDG	(856)	-	-	-	-
142 R 47990 000 000 00000 701	Impact Aid	504	-	-	-	-
Total federal, state, and local grants		730,136	1,090,652	1,040,880	865,759	787,019
Total revenues		730,136	1,090,652	1,040,880	865,759	787,019
EXPENDITURES						
Education Expenditures						
142 E 71100 116 000 00116 100	Teachers	54,315	54,278	54,258	46,180	-
142 E 71100 116 000 00116 936	Teachers	-	-	-	-	-
142 E 71100 116 000 00116 950	Teachers	-	-	-	-	-
142 E 71100 116 000 02000 100	Teachers	67,583	73,253	73,253	76,635	79,285
142 E 71100 116 000 02000 950	Teachers	-	-	-	-	-
142 E 71100 163 000 00116 936	Educational Assistants	-	-	-	-	-
142 E 71100 163 000 02000 936	Educational Assistants	-	-	-	-	-
142 E 71100 189 000 01000 949	Other Salaries & Wages	-	-	-	-	-
142 E 71100 201 000 00116 100	Social Security	3,280	3,476	3,365	2,862	-
142 E 71100 201 000 00116 936	Social Security	-	-	-	-	-
142 E 71100 201 000 01000 949	Social Security	-	-	-	-	-
142 E 71100 201 000 02000 100	Social Security	3,652	3,991	4,542	4,748	4,916
142 E 71100 201 000 02000 936	Social Security	-	-	-	-	-
142 E 71100 204 000 00116 100	State Retirement	4,319	4,162	4,341	3,694	-
142 E 71100 204 000 00116 936	State Retirement	-	-	-	-	-
142 E 71100 204 000 01000 949	State Retirement	-	-	-	-	-
142 E 71100 204 000 02000 100	State Retirement	4,509	4,635	4,659	4,424	5,035
142 E 71100 204 000 02000 936	State Retirement	-	-	-	-	-
142 E 71100 206 000 00116 100	Life Insurance	165	133	199	193	-
142 E 71100 206 000 00116 936	Life Insurance	-	-	-	-	-
142 E 71100 206 000 01000 949	Life Insurance	-	-	-	-	-
142 E 71100 206 000 02000 100	Life Insurance	206	206	295	326	311
142 E 71100 206 000 02000 936	Life Insurance	-	-	-	-	-
142 E 71100 207 000 02000 100	Medical Insurance	17,007	17,382	17,383	17,382	17,730
142 E 71100 212 000 00116 100	Employer Medicare	767	770	788	669	-
142 E 71100 212 000 00116 936	Employer Medicare	-	-	-	-	-
142 E 71100 212 000 01000 949	Employer Medicare	-	-	-	-	-
142 E 71100 212 000 02000 100	Employer Medicare	854	934	1,063	1,110	1,150
142 E 71100 212 000 02000 936	Employer Medicare	-	-	-	-	-
142 E 71100 217 000 00116 100	SRT Rate	-	-	-	-	-
142 E 71100 429 000 00000 701	Instructional Supplies & Mater	-	-	-	-	-
142 E 71100 429 000 00116 100	Instructional Supplies & Mater	-	-	-	-	7,666
142 E 71100 429 000 00116 330	Instructional Supplies & Mater	4,454	8,232	9,379	8,583	10,074
142 E 71100 429 000 00116 410	Instructional Supplies & Mater	-	795	795	-	2,500
142 E 71100 429 000 01000 936	Instructional Supplies & Mater	-	32,020	-	-	-
142 E 71100 429 000 02000 100	Instructional Supplies & Mater	17,040	-	-	-	7,666
142 E 71100 429 000 02000 330	Instructional Supplies & Mater	5,272	6,269	6,538	6,598	7,074

SCHOOL FEDERAL PROJECTS FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
142 E 71100 429 000 02000 410	Instructional Supplies & Mater	795	795	795	-	2,500
142 E 71100 429 000 02000 951	Instructional Supplies & Mater	2,708	2,708	5,925	-	-
142 E 71100 429 000 03000 100	Instructional Supplies & Mater	5,771	-	-	-	7,666
142 E 71100 429 000 03000 410	Instructional Supplies & Mater	-	-	-	-	2,500
142 E 71100 429 000 99999 100	Instructional Supplies & Mater	4,680	1,302	1,445	996	1,432
142 E 71100 499 000 03000 410	Other Supplies & Materials	1,444	-	-	-	-
142 E 71100 722 000 00116 100	Reg Inst Equipment	1,800	-	-	-	10,001
142 E 71100 722 000 00116 330	Reg Inst Equipment	918	-	460	-	-
142 E 71100 722 000 00116 410	Reg Inst Equipment	-	-	-	-	-
142 E 71100 722 000 02000 100	Reg Inst Equipment	9,740	-	-	-	10,001
142 E 71100 722 000 02000 410	Reg Inst Equipment	518	-	-	-	-
142 E 71100 722 000 03000 100	Reg Inst Equipment	528	-	-	-	10,001
142 E 71100 722 000 03000 410	Reg Inst Equipment	2,850	-	-	-	-
142 E 71200 116 000 00000 909	Teachers	-	-	-	-	-
142 E 71200 116 000 00116 900	Teachers	51,464	55,386	55,383	57,570	59,897
142 E 71200 116 000 00116 950	Teachers	-	-	-	-	-
142 E 71200 116 000 02000 950	Teachers	-	-	-	-	-
142 E 71200 171 000 00116 900	Speech Pathologist	61,484	65,986	65,953	69,341	72,149
142 E 71200 171 000 02000 900	Speech Pathologist	57,457	61,484	61,484	58,739	67,100
142 E 71200 201 000 00116 900	Social Security	6,280	7,017	7,524	7,868	8,187
142 E 71200 201 000 02000 900	Social Security	3,428	3,674	3,813	3,642	4,160
142 E 71200 204 000 00000 909	State Retirement	-	-	-	-	-
142 E 71200 204 000 00116 900	State Retirement	8,979	9,711	9,707	10,153	10,762
142 E 71200 204 000 02000 900	State Retirement	4,568	4,921	4,919	4,699	5,469
142 E 71200 206 000 00116 900	Life Insurance	344	344	646	707	515
142 E 71200 206 000 02000 900	Life Insurance	176	176	229	159	202
142 E 71200 207 000 00116 900	Medical Insurance	24,035	18,348	19,594	14,266	14,552
142 E 71200 207 000 02000 900	Medical Insurance	6,993	7,133	7,133	6,539	7,276
142 E 71200 212 000 00000 909	Employer Medicare	-	-	-	-	-
142 E 71200 212 000 00116 900	Employer Medicare	1,469	1,641	1,759	1,840	1,915
142 E 71200 212 000 02000 900	Employer Medicare	802	859	892	852	973
142 E 71200 322 000 00116 910	Evaluation & Testing	-	-	200	-	-
142 E 71200 429 000 00000 909	Instructional Supplies & Mater	1,742	-	-	-	-
142 E 71200 429 000 00116 900	Instructional Supplies & Mater	1,676	4,885	5,000	17,500	5,000
142 E 71200 429 000 00116 910	Instructional Supplies & Mater	3,726	5,362	8,411	10,411	10,411
142 E 71200 429 000 00116 919	Instructional Supplies & Mater	-	-	-	-	-
142 E 71200 429 000 02000 900	Instructional Supplies & Mater	1,262	3,820	5,000	17,500	5,000
142 E 71200 499 000 00000 909	Other Supplies & Materials	-	-	-	-	-
142 E 71200 499 000 00116 900	Other Supplies & Materials	921	269	2,000	3,500	1,591
142 E 71200 499 000 02000 900	Other Supplies & Materials	289	321	1,000	2,685	1,591
142 E 71200 725 000 00000 909	Special Education Equipment	-	-	-	-	-
142 E 71200 725 000 00116 900	Special Education Equipment	10,799	-	3,000	10,250	5,250
142 E 71200 725 000 00116 910	Special Education Equipment	8,000	2,867	3,000	3,933	3,933
142 E 71200 725 000 00116 919	Special Education Equipment	-	-	-	-	-
142 E 71200 725 000 02000 900	Special Education Equipment	2,313	404	5,000	10,250	5,250
142 E 71300 429 000 03000 891	Instructional Supplies & Mater	-	1,666	1,927	3,353	1,000
142 E 71300 429 000 03000 892	Instructional Supplies & Mater	-	2,776	-	-	-
142 E 71300 429 000 03000 951	Instructional Supplies and Materials	8,796	870	16,171	-	-
142 E 71300 429 000 99999 951	Instructional Supplies & Mater	-	1,648	11,591	-	-
142 E 71300 449 000 99999 951	Textbooks	-	-	2,475	-	-
142 E 71300 471 000 03000 951	Software	-	-	4,000	-	-
142 E 71300 499 000 03000 951	Evaluation and Testing	256	-	-	-	-
142 E 71300 599 000 03000 951	Other Charges	-	7,217	10,000	-	-
142 E 71300 599 000 99999 951	Other Charges	-	-	22,594	-	-
142 E 71300 730 000 03000 891	Vocational Equipment	-	10,612	8,281	8,107	9,753
142 E 71300 730 000 03000 892	Vocational Equipment	-	47,224	-	50,000	-
142 E 71300 730 000 03000 951	Vocational Instruction Equipment	118,726	35,183	158,079	-	-
142 E 72120 105 000 00000 940	Supervisor/Director	-	-	-	-	-
142 E 72120 131 000 00000 940	Medical Personnel	-	-	-	-	-
142 E 72120 201 000 00000 940	Social Security	-	-	-	-	-
142 E 72120 204 000 00000 940	State Retirement	-	-	-	-	-
142 E 72120 206 000 00000 940	Life Insurance	-	-	-	-	-
142 E 72120 212 000 00000 940	Employer Medicare	-	-	-	-	-

SCHOOL FEDERAL PROJECTS FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
142 E 72120 413 000 00000 940	Drugs & Medical Supplies	-	-	-	-	-
142 E 72120 735 000 00000 940	Health Equipment	-	-	-	-	-
142 E 72130 170 000 00000 940	School Resource Officers	-	-	-	-	-
142 E 72130 189 000 00116 330	Other Salaries & Wages	-	-	500	700	500
142 E 72130 189 000 00116 410	Other Salaries & Wages	-	16,643	16,643	14,456	-
142 E 72130 189 000 01000 100	Other Salaries & Wages	39,620	25,447	24,965	28,175	-
142 E 72130 189 000 01000 330	Other Salaries & Wages	-	-	-	10,360	-
142 E 72130 189 000 01000 949	Other Salaries & Wages	-	-	-	-	-
142 E 72130 189 000 02000 330	Other Salaries & Wages	-	-	500	700	500
142 E 72130 201 000 00000 940	Social Security	-	-	-	-	-
142 E 72130 201 000 00116 330	Social Security	-	-	31	43	31
142 E 72130 201 000 00116 410	Social Security	-	1,032	1,032	896	-
142 E 72130 201 000 01000 100	Social Security	2,457	1,551	1,548	1,747	-
142 E 72130 201 000 01000 330	Social Security	-	-	-	642	-
142 E 72130 201 000 01000 949	Social Security	-	-	-	-	-
142 E 72130 201 000 02000 330	Social Security	-	-	31	43	31
142 E 72130 204 000 00000 940	State Retirement	-	-	-	-	-
142 E 72130 204 000 00116 330	State Retirement	-	-	52	40	52
142 E 72130 204 000 00116 410	State Retirement	-	832	832	723	-
142 E 72130 204 000 01000 100	State Retirement	1,981	1,254	1,249	1,409	-
142 E 72130 204 000 01000 330	State Retirement	-	-	-	518	-
142 E 72130 204 000 01000 949	State Retirement	-	-	-	-	-
142 E 72130 204 000 02000 330	State Retirement	-	-	52	40	52
142 E 72130 206 000 00000 940	Life Insurance	-	-	-	-	-
142 E 72130 206 000 00116 410	Life Insurance	-	58	71	74	-
142 E 72130 206 000 01000 100	Life Insurance	132	74	107	144	-
142 E 72130 206 000 01000 330	Life Insurance	-	-	-	53	-
142 E 72130 206 000 01000 949	Life Insurance	-	-	-	-	-
142 E 72130 207 000 00000 940	Medical Insurance	-	-	-	-	-
142 E 72130 212 000 00000 940	Employer Medicare	-	-	-	-	-
142 E 72130 212 000 00116 330	Employer Medicare	-	-	7	10	7
142 E 72130 212 000 00116 410	Employer Medicare	-	242	242	210	-
142 E 72130 212 000 01000 100	Employer Medicare	575	363	362	409	-
142 E 72130 212 000 01000 330	Employer Medicare	-	-	-	150	-
142 E 72130 212 000 01000 949	Employer Medicare	-	-	-	-	-
142 E 72130 212 000 02000 330	Employer Medicare	-	-	7	10	7
142 E 72130 399 000 00116 410	Other Contracted Services	1,150	757	757	-	-
142 E 72130 399 000 02000 100	Other Contracted Services	3,750	3,938	3,938	-	-
142 E 72130 399 000 02000 410	Other Student Support	1,150	757	757	-	-
142 E 72130 499 000 00000 709	Other Supplies & Materials	-	613	-	-	-
142 E 72130 499 000 00000 940	Other Supplies & Materials	-	-	-	-	-
142 E 72130 499 000 00116 100	Other Supplies & Materials	225	-	250	250	-
142 E 72130 499 000 00116 330	Other Supplies & Materials	195	-	250	250	250
142 E 72130 499 000 00116 410	Other Supplies & Materials	350	-	-	-	-
142 E 72130 499 000 02000 100	Other Supplies & Materials	-	13	150	150	-
142 E 72130 499 000 02000 410	Other Supplies & Materials	550	-	-	-	-
142 E 72130 499 000 03000 100	Other Supplies & Materials	-	-	100	100	-
142 E 72130 499 000 03000 410	Other Supplies & Materials	150	-	-	-	-
142 E 72130 524 000 03000 891	In-Service/Staff Development	-	1,318	3,126	1,390	1,000
142 E 72130 599 000 03000 891	Other Charges	-	4,001	4,001	4,265	4,063
142 E 72130 790 000 01000 949	Other Equipment	-	-	-	-	-
142 E 72210 189 000 00116 200	Other Salaries & Wages	7,500	7,500	7,500	7,500	7,500
142 E 72210 189 000 02000 200	Other Salaries & Wages	4,500	3,000	4,500	4,500	4,500
142 E 72210 189 000 03000 200	Other Salaries & Wages	754	4,500	4,500	4,500	4,500
142 E 72210 201 000 00116 200	Social Security	465	465	465	465	465
142 E 72210 201 000 02000 200	Social Security	279	186	279	279	279
142 E 72210 201 000 03000 200	Social Security	47	279	279	279	279
142 E 72210 204 000 00116 200	State Retirement	511	556	675	675	675
142 E 72210 204 000 02000 200	State Retirement	341	240	405	405	405
142 E 72210 204 000 03000 200	State Retirement	60	365	405	405	405
142 E 72210 212 000 00116 200	Employer Medicare	109	109	109	109	109
142 E 72210 212 000 02000 200	Employer Medicare	65	44	65	65	65
142 E 72210 212 000 03000 200	Employer Medicare	11	65	65	65	65

SCHOOL FEDERAL PROJECTS FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
142 E 72210 399 000 00116 100	Other Contracted Services	-	-	-	-	-
142 E 72210 399 000 02000 100	Other Contracted Services	-	-	-	-	-
142 E 72210 399 000 03000 100	Other Contracted Services	-	-	-	-	-
142 E 72210 499 000 00116 200	Other Supplies & Materials	-	103	103	100	100
142 E 72210 499 000 01000 949	Other Supplies & Materials	6,507	-	-	-	-
142 E 72210 499 000 02000 200	Other Supplies & Materials	66	103	103	100	100
142 E 72210 524 000 00116 100	In-Service/Staff Development	-	-	-	-	-
142 E 72210 524 000 00116 200	In-Service/Staff Development	11,050	9,278	9,278	11,729	8,655
142 E 72210 524 000 00116 330	In-Service/Staff Development	980	495	1,000	2,500	3,000
142 E 72210 524 000 00116 410	In-Service/Staff Development	5,547	-	-	-	-
142 E 72210 524 000 01000 949	In-Service/Staff Development	-	-	-	-	-
142 E 72210 524 000 02000 100	In-Service/Staff Development	5,188	1,739	3,544	-	-
142 E 72210 524 000 02000 200	In-Service/Staff Development	12,313	11,482	11,482	14,336	8,655
142 E 72210 524 000 02000 330	In-Service/Staff Development	1,700	4,196	4,235	2,500	3,000
142 E 72210 524 000 03000 100	In-Service/Staff Development	2,033	1,076	1,909	-	-
142 E 72220 131 000 01000 900	Medical Personnel	80,757	84,446	84,446	86,979	88,719
142 E 72220 189 000 01000 900	Other Salaries & Wages	10,203	10,153	15,000	10,000	-
142 E 72220 196 000 00000 909	In-Service Training	-	-	-	-	-
142 E 72220 201 000 00000 909	Social Security	-	-	-	-	-
142 E 72220 201 000 01000 900	Social Security	5,029	5,218	6,166	6,013	5,501
142 E 72220 204 000 00000 909	State Retirement	-	-	-	-	-
142 E 72220 204 000 01000 900	State Retirement	7,154	7,374	6,456	7,535	7,231
142 E 72220 206 000 01000 900	Life Insurance	254	254	404	812	321
142 E 72220 207 000 01000 900	Medical Insurance	17,042	17,382	17,383	-	-
142 E 72220 212 000 00000 909	Employer Medicare	-	-	-	-	-
142 E 72220 212 000 01000 900	Employer Medicare	1,176	1,220	1,442	1,406	1,286
142 E 72220 217 000 01000 900	SRT Rate	-	-	-	-	-
142 E 72220 312 000 01000 900	Contracts w Private Agencies	6,604	48,195	48,195	20,001	73,931
142 E 72220 322 000 00000 909	Evaluation & Testing	-	-	-	-	-
142 E 72220 322 000 01000 900	Evaluation & Testing	1,500	6,104	10,000	10,000	10,000
142 E 72220 499 000 00000 909	Other Supplies & Materials	-	-	-	-	-
142 E 72220 499 000 00116 900	Other Supplies & Materials	600	336	3,000	750	750
142 E 72220 499 000 02000 900	Other Supplies & Materials	88	184	2,000	750	750
142 E 72220 524 000 00000 909	In-Service/Staff Development	-	-	-	-	-
142 E 72220 524 000 00116 900	In-Service/Staff Development	4,274	5,229	6,500	20,000	6,000
142 E 72220 524 000 00116 910	In-Service/Staff Development	200	-	1,030	1,558	1,558
142 E 72220 524 000 02000 900	In-Service/Staff Development	4,554	4,669	6,500	20,000	6,000
142 E 72220 790 000 00116 900	Other Equipment	250	-	1,125	5,011	2,500
142 E 72220 790 000 02000 900	Other Equipment	440	-	1,875	5,011	2,500
142 E 72230 524 000 03000 891	In-Service/Staff Development	-	2,809	3,072	3,200	4,500
142 E 72230 524 000 03000 951	In-Service/Staff Development	-	-	5,000	-	-
142 E 72250 524 000 00116 410	In-Service/Staff Development	4,801	4,801	4,801	-	2,953
142 E 72250 524 000 02000 410	In-Service/Staff Development	4,801	1,861	1,976	-	2,953
142 E 72290 499 000 00000 701	Other Supplies & Materials	-	-	-	-	-
142 E 72620 335 000 03000 951	Maint & Repair-Building	106	-	1,000	-	-
142 E 72620 336 000 03000 951	Maint & Repair-Equipment	-	-	4,800	-	-
142 E 73100 499 000 00000 709	Other Supplies & Materials	-	-	-	-	-
142 E 72210 499 000 03000 200	Other Supplies & Materials	-	-	-	-	100
142 E 72210 524 000 03000 200	In-Service/Staff Development	-	-	-	-	8,655
142 E 71100 429 000 03000 330	Instructional Supplies & Mater	-	-	-	-	7,074
142 E 72130 189 000 03000 330	Other Salaries & Wages	-	-	-	-	500
142 E 72130 201 000 03000 330	Social Security	-	-	-	-	31
142 E 72130 204 000 03000 330	State Retirement	-	-	-	-	52
142 E 72130 212 000 03000 330	Employer Medicare	-	-	-	-	7
142 E 72210 524 000 03000 330	In-Service/Staff Development	-	-	-	-	1,500
142 E 72250 524 000 03000 410	In-Service/Staff Development	-	-	-	-	2,953
142 E 72220 399 000 01000 900	Other Contracted Services	-	-	-	-	10,000
Total education expenditures		863,304	882,054	1,040,880	865,759	787,019
Total expenditures		863,304	882,054	1,040,880	865,759	787,019

Excess (deficiency) of revenues over (under)

SCHOOL FEDERAL PROJECTS FUND DETAIL

All amounts are in U.S. dollars

	ACTUAL		ORIG.	ESTIMATED	BUDGET
	FY2023-2024	FY2024-2025	BUDGET FY2025-2026	FY2025-2026	FY2026-2027
expenditures	(133,168)	208,598	-	-	-
OTHER FINANCING SOURCES (USES)					
142 R 49800 000 000 00000 000 Transfers In	-	26,643	-	-	-
142 E 99100 590 000 00000 000 Transfers to Other Funds	-	(8,858)	-	-	-
Total other financing sources (uses)	-	17,785	-	-	-
Net change in fund balance	(133,168)	226,383	-	-	-
Fund balance, beginning	(54,921)	(188,089)	-	38,294	38,294
Fund balance, ending	(188,089)	38,294	-	38,294	38,294

SCHOOL CAPITAL PROJECTS FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET	FY2025-2026	FY2026-2027
				FY2025-2026	FY2025-2026	FY2026-2027
REVENUES						
Federal, State, and Local Grants						
177 R 44570 000 000 00000 640	LES Outdoor Classroom	215,527	38,000	-	-	-
177 R 44570 724 000 00000 641	Contributions and Gifts	-	-	-	51,967	-
177 R 44991 000 000 00000 680	Shelby County Capital Funds	917,138	774,693	800,000	1,204,899	1,300,000
Total federal, state, and local grants		1,132,665	812,693	800,000	1,256,866	1,300,000
Interest Income						
177 R 44110 000 000 00000 000	Investment Income	25,656	58,535	14,400	14,400	240,000
177 R 44110 000 000 00000 670	Investment Income	16	-	-	-	-
Total interest income		25,672	58,535	14,400	14,400	240,000
Other Income						
177 R 44170 000 000 00000 000	Misc Revenue	99,078	-	-	-	-
Total other income		99,078	-	-	-	-
Total revenues		1,257,415	871,228	814,400	1,271,266	1,540,000
EXPENDITURES						
Capital Outlays						
177 E 91300 304 000 00000 670	Architects	-	-	-	-	-
177 E 91300 304 000 00000 680	Architects	87,000	50,998	-	40,593	-
177 E 91300 304 000 00000 000	Architects	36,545	-	-	-	-
177 E 91300 308 000 00000 680	Consultants	1	-	-	50,000	40,500
177 E 91300 331 000 00000 000	Legal Services	650	-	-	-	-
177 E 91300 399 000 00000 000	Other Contracted Services	-	-	-	-	-
177 E 91300 399 000 00000 680	Other Contracted Services	-	-	-	3,500	241,650
177 E 91300 706 000 00000 000	Building Construction	2,505,067	350,369	-	-	-
177 E 91300 706 000 00000 640	Building Construction	-	9,845	253,527	241,843	-
177 E 91300 706 000 00000 660	Building Construction	-	319,750	-	250	-
177 E 91300 706 000 00000 670	Building Construction	(70,272)	-	-	-	-
177 E 91300 706 000 00000 680	Building Construction	790,689	498,997	120,000	282,846	444,850
177 E 91300 711 000 00000 000	Furniture & Fixtures	163,975	35,000	-	14,150	240,000
177 E 91300 711 000 00000 670	Furniture & Fixtures	15,200	-	-	-	-
177 E 91300 711 000 00000 680	Furniture & Fixtures	378,528	165,006	694,400	780,656	408,000
177 E 91300 715 000 00000 000	Land	-	3,491,081	-	-	-
177 E 91300 717 000 00000 680	Maintenance Equipment	-	-	-	-	150,000
177 E 91300 724 000 00000 680	Site Development	-	-	-	47,304	15,000
Total capital outlays		3,907,383	4,921,046	1,067,927	1,461,142	1,540,000
Total expenditures		3,907,383	4,921,046	1,067,927	1,461,142	1,540,000
Debt Service						
177 E 82130 614 000 00000 680	Principal on SBITA	-	27,023	-	-	-
177 E 82230 615 000 00000 680	Interest on SBITA	-	1,977	-	-	-
		-	29,000	-	-	-
Excess (deficiency) of revenues over (under) expenditures		(2,649,968)	(4,078,818)	(253,527)	(189,876)	-
OTHER FINANCING SOURCES (USES)						
177 R 49700 000 000 00000 000	Insurance Recovery	-	100,000	-	-	-
Transfers In						
177 R 49800 000 000 00000 000	Operating Transfers	663,790	3,500,000	-	-	-
177 R 49800 000 000 00000 660	Operating Transfers	-	320,000	-	-	-
177 R 49800 000 000 00000 670	USDA High School Transfer In From City	-	-	-	-	-
Total other financing sources (uses)		663,790	3,920,000	-	-	-
Net change in fund balance		(1,986,178)	(158,818)	(253,527)	(189,876)	-
Fund balance, beginning		2,573,542	587,364	375,537	428,546	238,670
Fund balance, ending		587,364	428,546	122,010	238,670	238,670

SCHOOL NUTRITION FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.		
		FY2023-2024	FY2024-2025	BUDGET	ESTIMATED	BUDGET
				FY2025-2026	FY2025-2026	FY2026-2027
REVENUES						
Charges for Services						
143 R 43521 000 000 00116 000	Lunch Payment Child	127,992	136,834	135,000	135,000	150,000
143 R 43521 000 000 02000 000	Lunch Payment Child	148,766	138,726	135,000	135,000	155,000
143 R 43521 000 000 03000 000	Lunch Payment Child	61,818	94,983	122,000	122,000	150,000
143 R 43522 000 000 00116 000	Lunch Payment Adult	3,710	4,424	5,000	5,000	5,000
143 R 43522 000 000 02000 000	Lunch Payment Adult	6,924	5,999	5,000	5,000	10,000
143 R 43522 000 000 03000 000	Lunch Payment Adult	2,173	5	2,000	2,000	-
143 R 43523 000 000 00116 000	Breakfast Income	13,974	15,703	18,000	18,000	18,300
143 R 43523 000 000 02000 000	Breakfast Income	5,916	10,617	11,000	11,000	10,400
143 R 43523 000 000 03000 000	Breakfast Income	8,685	5,982	8,000	8,000	6,800
143 R 43525 000 000 00116 000	A La Carte Sales	30,498	39,873	40,000	40,000	45,000
143 R 44170 000 000 00000 000	Miscellaneous Refunds	146	-	-	-	-
143 R 43525 000 000 02000 000	A La Carte Sales	83,016	83,577	82,000	82,000	85,000
143 R 43525 000 000 03000 000	A La Carte Sales	42,006	61,549	82,000	82,000	85,000
Total charges for services		535,624	598,272	645,000	645,000	720,500
Federal, State, and Local Grants						
143 R 47111 000 000 00000 000	USDA School Lunch Program	264,987	314,441	300,000	300,000	350,000
143 R 47112 000 000 00116 000	USDA Commodities	13,045	15,556	15,000	15,000	15,000
143 R 47112 000 000 02000 000	USDA Commodities	8,255	7,135	15,000	15,000	15,000
143 R 47112 000 000 03000 000	USDA Commodities	8,255	7,135	15,000	15,000	15,000
143 R 47113 000 000 00000 000	USDA School Breakfast Program	39,847	45,659	45,000	45,000	50,000
143 R 47114 000 000 00000 000	USDA - Other	129,418	15,572	20,000	20,000	20,000
Total federal, state, and local grants		463,807	405,498	410,000	410,000	465,000
Total revenues		999,431	1,003,770	1,055,000	1,055,000	1,185,500
EXPENDITURES						
Education Expenditures						
143 E 73100 105 735 00116 000	Supervisor/Director	834	635	-	-	-
143 E 73100 105 735 01000 000	Supervisor/Director	47,653	51,367	54,087	54,087	55,996
143 E 73100 165 735 00116 000	Cafeteria Personnel	35,815	33,764	38,440	38,440	176,419
143 E 73100 165 735 02000 000	Cafeteria Personnel	36,396	38,133	39,016	39,016	160,233
143 E 73100 165 735 03000 000	Cafeteria Personnel	-	-	-	-	120,610
143 E 73100 188 735 00116 000	Bonus Pay	-	-	-	-	5,250
143 E 73100 188 735 01000 000	Bonus Pay	-	-	-	-	750
143 E 73100 188 735 02000 000	Bonus Pay	-	-	-	-	5,250
143 E 73100 188 735 03000 000	Bonus Pay	-	-	-	-	3,000
143 E 73100 189 735 00116 000	Other Salaries & Wages	58,468	71,355	74,333	-	-
143 E 73100 189 735 01000 000	Other Salaries & Wages	-	-	-	-	-
143 E 73100 189 735 02000 000	Other Salaries & Wages	67,410	62,773	104,207	-	-
143 E 73100 189 735 03000 000	Other Salaries & Wages	55,765	75,304	103,051	-	-
143 E 73100 201 735 00116 000	Social Security	5,534	6,354	6,992	6,992	11,264
143 E 73100 201 735 01000 000	Social Security	2,796	3,052	3,353	3,353	3,519
143 E 73100 201 735 02000 000	Social Security	6,108	6,101	8,880	8,880	10,260
143 E 73100 201 735 03000 000	Social Security	3,227	4,095	6,389	6,389	7,664
143 E 73100 204 735 00116 000	State Retirement	3,787	3,457	4,639	4,639	15,744
143 E 73100 204 735 01000 000	State Retirement	2,340	2,547	2,704	2,704	4,564
143 E 73100 204 735 02000 000	State Retirement	2,807	1,900	3,661	3,661	14,782
143 E 73100 204 735 03000 000	State Retirement	1,785	2,420	3,153	3,153	8,108
143 E 73100 206 735 00116 000	Life Insurance	142	133	150	150	200
143 E 73100 206 735 01000 000	Life Insurance	143	143	150	150	200
143 E 73100 206 735 02000 000	Life Insurance	185	129	200	200	200
143 E 73100 206 735 03000 000	Life Insurance	117	120	200	200	200
143 E 73100 207 735 00116 000	Medical Insurance	12,216	7,576	9,000	9,000	7,276
143 E 73100 207 735 02000 000	Medical Insurance	10,040	7,133	10,000	10,000	7,276
143 E 73100 207 735 03000 000	Medical Insurance	13,986	21,597	23,000	23,000	-
143 E 73100 212 735 00116 000	Employer Medicare	1,294	1,486	1,635	1,635	2,635
143 E 73100 212 735 01000 000	Employer Medicare	654	714	784	784	823
143 E 73100 212 735 02000 000	Employer Medicare	1,429	1,427	2,077	2,077	2,400
143 E 73100 212 735 03000 000	Employer Medicare	755	958	1,494	1,494	1,793
143 E 73100 217 735 00116 000	SRT Rate	-	-	-	-	1,643

SCHOOL NUTRITION FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
143 E 73100 217 735 01000 000	SRT Rate	-	-	-	-	476
143 E 73100 217 735 02000 000	SRT Rate	-	-	-	-	1,427
143 E 73100 217 735 03000 000	SRT Rate	-	-	-	-	846
143 E 73100 311 000 00116 000	Contracts w Otr School Systems	-	-	-	-	-
143 E 73100 336 735 00116 000	Maint & Repair-Equipment	3,614	8,288	4,000	66,552	2,000
143 E 73100 336 735 02000 000	Maint & Repair-Equipment	285	5,663	2,000	32,000	2,000
143 E 73100 336 735 03000 000	Maint & Repair - Equipment	-	5,017	2,000	32,000	2,000
143 E 73100 399 735 00116 000	Other Contracted Services	-	6,390	250	5,762	-
143 E 73100 399 735 02000 000	Other Contracted Services	-	213	250	250	-
143 E 73100 399 735 03000 000	Other Contracted Services	-	213	250	250	-
143 E 73100 421 735 00116 000	Food Preparation Supplies	8,922	9,590	12,000	12,000	12,000
143 E 73100 421 735 02000 000	Food Preparation Supplies	8,557	9,813	12,000	12,000	12,000
143 E 73100 421 735 03000 000	Food Preparation Supplies	6,385	6,834	12,000	12,000	12,000
143 E 73100 422 735 00116 000	Food Supplies	109,994	134,296	140,000	140,000	140,000
143 E 73100 422 735 02000 000	Food Supplies	145,914	156,426	160,000	160,000	160,000
143 E 73100 422 735 03000 000	Food Supplies	75,354	108,348	140,000	140,000	145,000
143 E 73100 469 735 00116 000	USDA Commodities	13,491	14,568	15,000	15,000	15,000
143 E 73100 469 735 02000 000	USDA Commodities	8,618	7,389	15,000	15,000	15,000
143 E 73100 469 735 03000 000	USDA Commodities	8,689	7,389	15,000	15,000	15,000
143 E 73100 471 000 01000 000	Software	1,900	945	1,000	1,040	1,092
143 E 73100 499 000 01000 000	Other Supplies & Materials	-	-	-	1,538	-
143 E 73100 499 735 00116 000	Other Supplies & Materials	1,371	708	1,000	1,961	1,000
143 E 73100 499 735 02000 000	Other Supplies & Materials	1,235	521	1,000	2,000	2,000
143 E 73100 499 735 03000 000	Other Supplies & Materials	671	521	1,000	2,000	2,000
143 E 73100 524 000 01000 000	In-Service/Staff Development	906	3,864	3,000	3,000	4,600
143 E 73100 524 735 00116 000	In-Service/Staff Development	1,682	3,260	1,200	1,200	-
143 E 73100 524 735 02000 000	In-Service/staff Development	1,563	-	1,200	1,200	-
143 E 73100 524 735 03000 000	In-Service/staff Development	586	-	1,200	1,200	-
143 E 73100 599 735 00116 000	Other Charges	496	107	350	350	-
143 E 73100 599 735 02000 000	Other Charges	80	67	350	350	-
143 E 73100 599 735 03000 000	Other Charges	-	67	350	350	-
143 E 73100 710 735 00116 000	Food Service Equipment	33,517	96,990	6,005	65,492	6,000
143 E 73100 710 735 02000 000	Food Service Equipment	5,463	26,180	3,000	62,487	3,000
143 E 73100 710 735 03000 000	Food Service Equipment	2,978	11,518	3,000	72,687	3,000
Total education expenditures		813,957	1,029,858	1,055,000	1,094,673	1,185,500
Capital Outlays		-	-	-	-	-
Total capital outlays		-	-	-	-	-
Total expenditures		813,957	1,029,858	1,055,000	1,094,673	1,185,500
Net change in fund balance		185,474	(26,088)	-	(39,673)	-
Fund balance, beginning		517,710	703,184	145,450	677,096	637,423
Fund balance, ending		703,184	677,096	145,450	637,423	637,423

SCHOOL LEAP FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	BUDGET FY2025-2026	FY2025-2026	FY2026-2027
REVENUES						
Charges for Services						
146 R 43581 000 000 01000 000	LEAP Fees	274,051	301,918	280,000	320,000	320,000
146 R 44170 000 000 00000 000	Miscellaneous Refunds	25	-	-	-	-
Total charges for services		274,076	301,918	280,000	320,000	320,000
Total revenues		274,076	301,918	280,000	320,000	320,000
EXPENDITURES						
Education Expenditures						
146 E 72610 188 000 00116 000	Bonus Pay	-	-	-	-	1,500
146 E 72610 189 000 00116 000	Other Salaries & Wages	33,952	34,724	36,825	36,825	80,000
146 E 72610 189 000 02000 000	Other Salaries & Wages	-	-	-	-	-
146 E 72610 201 000 00116 000	Social Security	2,102	2,023	2,283	2,283	5,053
146 E 72610 201 000 02000 000	Social Security	-	-	-	-	-
146 E 72610 204 000 00116 000	State Retirement	1,698	1,736	1,841	1,841	4,116
146 E 72610 204 000 02000 000	State Retirement	-	-	-	-	-
146 E 72610 206 000 00116 000	Life Insurance	99	99	100	100	300
146 E 72610 207 000 00116 000	Medical Insurance	-	7,133	8,000	8,000	14,552
146 E 72610 212 000 00116 000	Employer Medicare	492	473	534	534	1,182
146 E 72610 212 000 02000 000	Employer Medicare	-	-	-	-	-
146 E 72610 217 000 00116 000	SRT Rate	-	-	-	-	713
146 E 72610 415 000 00116 000	Electricity	15,000	15,000	20,000	40,000	20,000
146 E 72610 415 000 02000 000	Electricity	31,500	15,000	20,000	40,000	20,000
146 E 73300 105 000 00116 000	Supervisor/Director	19,445	16,934	14,997	14,997	-
146 E 73300 105 000 01000 000	Supervisor/Director	37,532	38,040	40,799	40,799	51,656
146 E 73300 105 000 02000 000	Supervisor/Director	-	-	-	-	-
146 E 73300 116 000 00116 000	Teachers (Certified)	22,063	17,735	32,090	32,090	28,000
146 E 73300 116 000 02000 000	Teachers	72	-	1,000	1,000	-
146 E 73300 169 000 00116 000	LEAP Staff (Non-certified)	43,320	37,303	40,000	40,000	42,000
146 E 73300 169 000 02000 000	LEAP Staff (Non-certified)	20,085	14,402	19,888	19,888	12,000
146 E 73300 188 000 00116 000	Bonus Pay	-	-	-	-	2,250
146 E 73300 188 000 01000 000	Bonus Pay	-	-	-	-	750
146 E 73300 188 000 02000 000	Bonus Pay	-	-	-	-	750
146 E 73300 189 000 00116 000	Other Salaries & Wages	-	-	-	-	-
146 E 73300 189 000 01000 000	Other Salaries & Wages	2,500	-	8,500	8,500	-
146 E 73300 189 000 02000 000	Other Salaries & Wages	-	-	-	-	-
146 E 73300 201 000 00116 000	Social Security	3,387	2,803	5,399	5,399	4,480
146 E 73300 201 000 01000 000	Social Security	2,478	2,360	3,057	3,057	3,250
146 E 73300 201 000 02000 000	Social Security	1,097	860	1,295	1,295	791
146 E 73300 204 000 00116 000	State Retirement	3,614	2,611	4,354	4,354	4,558
146 E 73300 204 000 01000 000	State Retirement	2,066	1,902	2,465	2,465	4,210
146 E 73300 204 000 02000 000	State Retirement	668	186	1,044	1,044	1,572
146 E 73300 206 000 00116 000	Life Insurance	32	51	100	100	50
146 E 73300 206 000 01000 000	Life Insurance	108	108	150	150	200
146 E 73300 207 000 00116 000	Medical Insurance	361	215	1,000	1,000	-
146 E 73300 207 000 02000 000	Medical Insurance	-	-	-	-	-
146 E 73300 212 000 00116 000	Employer Medicare	1,118	977	1,263	1,263	1,048
146 E 73300 212 000 01000 000	Employer Medicare	579	552	715	715	760
146 E 73300 212 000 02000 000	Employer Medicare	257	201	303	303	185
146 E 73300 217 000 00116 000	SRT Rate	-	-	-	-	470
146 E 73300 217 000 01000 000	SRT Rate	-	-	-	-	440
146 E 73300 217 000 02000 000	SRT Rate	-	-	-	-	164
146 E 73300 399 000 00116 000	Other Contracted Services	500	500	500	500	500
146 E 73300 399 000 02000 000	Other Contracted Services	500	500	500	500	500
146 E 73300 422 000 00116 000	Food Supplies	3,608	3,619	5,000	5,000	5,000
146 E 73300 422 000 02000 000	Food Supplies	2,342	1,333	3,998	3,998	5,000
146 E 73300 499 000 00116 000	Other Supplies & Materials	139	220	500	500	500
146 E 73300 499 000 02000 000	Other Supplies & Materials	99	148	500	500	500

SCHOOL LEAP FUND DETAIL

All amounts are in U.S. dollars

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2023-2024	FY2024-2025	FY2025-2026	FY2025-2026	FY2026-2027
146 E 73300 790 000 00116 000	Equipment	-	125	500	500	500
146 E 73300 790 000 02000 000	Equipment	-	125	500	500	500
Total education expenditures		245,625	213,428	268,002	308,002	320,000
Capital Outlays		-	-	-	-	-
Total capital outlays		-	-	-	-	-
Total expenditures		245,625	213,428	268,002	308,002	320,000
Net change in fund balance		28,451	88,490	11,998	11,998	-
Fund balance, beginning		273,895	302,346	302,346	390,836	402,834
Fund balance, ending		302,346	390,836	314,344	402,834	402,834



Board of Commissioners

Meeting Cycle: Thursday, May 21, 2026

Subject: **Ordinance First Reading** - amending Title 17 of the City of Lakeland Municipal Code to establish regulations to govern residential construction dumpsters. *Sponsored by Mayor Roman*

Staff Contact: Paul Luker, Planning Director

STAFF RECOMMENDATION

BUDGET IMPACT

DISCUSSION

AMENDING TITLE 17 OF THE CITY OF LAKELAND MUNICIPAL CODE TO
ESTABLISH REGULATIONS TO GOVERN RESIDENTIAL CONSTRUCTION
DUMPSTERS WITHIN THE CITY OF LAKELAND

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

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

WHEREAS, the Board of Commissioners of the City of Lakeland, Tennessee, finds it necessary and appropriate to regulate the placement and use of residential construction dumpsters in order to protect the public health, safety, and welfare; and

WHEREAS, the Board of Commissioners further finds that regulations governing residential construction dumpsters will promote neighborhood cleanliness, reduce public nuisances, protect public infrastructure, and ensure safe disposal practices;

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, that Title 17 of Municipal Code is amended as follows:

SECTION 1. The City of Lakeland municipal code Title 17 Refuse and Trash Disposal, is hereby amended to add the following language:

17-101 Definitions

- (26) “Residential Construction Dumpster.” A temporary waste container placed on residential property for the collection and removal of construction debris, demolition materials, remodeling waste, or other refuse generated from the construction, renovation, repair, or demolition of a residential structure. A residential construction dumpster shall not be used for the disposal of hazardous waste, liquid waste, or household garbage unrelated to the permitted construction activity.

17-103 Storage

“Residential construction dumpsters associated with an active construction, renovation, demolition, or repair projects may be temporarily placed on residential property provided that such dumpsters are maintained in a safe and sanitary condition, are not overloaded, and do not create a public nuisance or safety hazard. All materials placed within such dumpsters shall remain contained within the dumpster.”

AMENDING TITLE 17 OF THE CITY OF LAKELAND MUNICIPAL CODE TO
ESTABLISH REGULATIONS TO GOVERN RESIDENTIAL CONSTRUCTION
DUMPSTERS WITHIN THE CITY OF LAKELAND

17-104 Location of Containers

“Residential construction dumpsters shall not obstruct streets, sidewalks, alleys, drainage facilities, fire hydrants, utility access points, driveways, or traffic visibility. No residential construction dumpster shall be placed within a public street or public right-of-way without approval from the city. Any dumpster authorized for placement within the public right-of-way shall include appropriate reflective markings or other safety devices as required by the city.”

17-105. Residential construction dumpsters

(1) Residential construction dumpsters may be used only in connection with an active construction, remodeling, demolition, repair, or renovation project occurring on the property where the dumpster is located.

(2) A permit in the amount of fifty (50) dollars is required to be obtained by the City of Lakeland before the placement of any residential construction dumpster is permitted.

(3) Residential construction dumpsters shall be placed on a paved or otherwise stable surface whenever practicable.

(4) No residential construction dumpster shall remain on residential property for more than ninety (90) consecutive days unless an extension is approved by the city.

(5) Hazardous waste, flammable liquids, liquid waste, biomedical waste, or any material prohibited by state or federal law shall not be placed within a residential construction dumpster.

(6) The property owner, contractor, and dumpster provider shall each be responsible for compliance with the requirements of this chapter.

(7) Any damage to public streets, curbs, sidewalks, drainage infrastructure, or utilities caused by the placement or use of a residential construction dumpster shall be repaired at the expense of the responsible party.

(8) The City of Lakeland may require the removal or relocation of any residential construction dumpster that creates a public nuisance, obstructs traffic or drainage, or otherwise violates this chapter.

SECTION 2. This ordinance shall take effect immediately upon final passage, the public welfare requiring it.

First Reading: May 21, 2026
Public Hearing: June 4, 2026
Final Reading: June 4, 2026

ORDINANCE O-8-2026

AMENDING TITLE 17 OF THE CITY OF LAKELAND MUNICIPAL CODE TO
ESTABLISH REGULATIONS TO GOVERN RESIDENTIAL CONSTRUCTION
DUMPSTERS WITHIN THE CITY OF LAKELAND

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder



Board of Commissioners

Meeting Cycle: Thursday, May 21, 2026

Subject: **Ordinance First Reading** - amending the Land Development Regulations for the City of Lakeland to incorporate the streetscape text amendments proposed in the Highway 70 Corridor study.

Staff Contact: Paul Luker, Planning Director

STAFF RECOMMENDATION

BUDGET IMPACT

DISCUSSION

ORDINANCE O-9-2026

AMENDING THE LAND DEVELOPMENT REGULATIONS FOR THE CITY OF
LAKELAND TO INCORPORATE THE STREETScape TEXT AMENDMENTS
PROPOSED IN THE HIGHWAY 70 CORRIDOR STUDY.

- WHEREAS,** the City of Lakeland, Tennessee, recognizes the need to update its Land Development Regulations to reflect the changes recommended by the Highway 70 Corridor study; and
- WHEREAS,** the City has conducted a thorough review of its existing regulations and has engaged stakeholders, including residents, property owners, developers, and industry professionals in the process; and
- WHEREAS,** the City desires to ensure orderly development, protect property values, and promote the health, safety, and welfare of its citizens through the adoption of updated regulations
- WHEREAS,** the City of Lakeland's Municipal Planning Commission has reviewed the updates to the Land Development Regulations on May 14, 2026, and recommended said updates; and,
- WHEREAS,** in accordance with Tennessee Code Annotated, Section 13-7-203 the legislative body held a public hearing to obtain citizen input on said amendments; and,
- WHEREAS,** said public hearing notice was published in a newspaper of general circulation at least 15 days prior to the aforementioned public hearing:

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, that the updated version of the City of Lakeland Land Development Regulations has been approved.

SECTION 1. This ordinance shall take effect immediately upon final passage, the public welfare requiring it.

First Reading: May 21, 2026
Public Hearing: June 4, 2026
Final Reading: June 4, 2026

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder

Meeting Cycle: Thursday, May 21, 2026

Subject: **Resolution** - approving a residential subdivision development contract with Canada Road, LLC for Canada Road Subdivision Phase 1.

Staff Contact: Emily Harrell, City Manager / City Engineer

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Resolution R-76-2026.

BUDGET IMPACT

The development fees associated with this project total \$11,495.31 of which \$5,295.31 are General Fund revenues and \$6,200.00 are Sewer Fund revenues.

DISCUSSION

Canada Road Subdivision is located on Canada Road south of I-40. The Preliminary Plat was approved by the Municipal Planning Commissioner on April, 10, 2025 followed by the Board of Commissioners approval of a rezoning from C-2 to R-2 on May 15, 2025.

Phase 1 consists of 2 single family residential lots to complete the cul-de-sac on the south end of Bluebridge Lane. The development contract includes construction of all roads, sanitary sewer, storm sewer, water, electricity and gas required for this phase of the development. A security in the amount of \$28,295.06 will be required to ensure public and common improvements are completed per the approved plans and specifications.

RESOLUTION R-76-2026

APPROVING A RESIDENTIAL DEVELOPMENT CONTRACT WITH CANADA ROAD, LLC FOR THE CANADA ROAD SUBDIVISION PHASE 1

- WHEREAS,** Developer is the owner of record of a tract of land zoned R-2 (Residential) which contains approximately 32.10 acres, also identified by Parcel ID #'s L0159 00530 and L015900126 in the official records of the Shelby County Recorder's Office ("Subdivision Site") and desires to improve and develop a portion of the Subdivision Site into a 2-lot subdivision to be known as Canada Road Subdivision Phase 1 ("Subdivision"); and
- WHEREAS,** the City's Municipal Planning Commission ("MPC") and Board of Commissioners ("BOC"), have approved the subdivision plan submitted by Developer with respect to the Preliminary Plat on April 10th, 2025 and May 15th, 2025, respectively ; and,
- WHEREAS,** Developer is required to install, at its expense, public improvements, including, but not limited to, water lines, fire hydrants, sanitary sewer, underground electrical power and gas utilities, grading, storm water drainage system, streets, curbs, gutters, sidewalks, street name signs, traffic control devices and streetlights in connection with development of the Subdivision at its own cost; and,
- WHEREAS,** Developer may be required, pursuant to its application and MPC and/or the City's Design Review Commission ("DRC") approval, to install, at its expense, private improvements and amenities, including, but not limited to, private streets and alleys, fences, entrance treatments and signage, walls, lakes, playgrounds, swimming pools, tennis courts and other recreational facilities, common open space, walking trails, storm water retention and/or detention basins, landscaping and related irrigation systems, relative to said Subdivision, none of which shall be accepted for maintenance by the City; and,
- WHEREAS,** the City is willing to provide services to the Subdivision in accordance with the City's standard policies and applicable rates; and,
- WHEREAS,** the City and Developer, by the terms of this Contract, desire to specify those detailed costs, division of responsibilities and maintenance and other conditions in addition to the Land Development Regulations and the Construction Plat/Plan, heretofore approved, according to State Statute by the MPC and/or the BOC, said additional terms not to be considered as a variance from or modification to Regulations, plans or plat, as approved on the date of execution; and,
- WHEREAS,** this Contract is entered into by the City at the insistence of Developer upon the understanding that Developer shall remain fully responsible for specific compliance with the requirement of the Land Development Regulations, the

RESOLUTION R-76-2026

APPROVING A RESIDENTIAL DEVELOPMENT CONTRACT WITH CANADA ROAD,
LLC FOR THE CANADA ROAD SUBDIVISION PHASE 1

Technical Specifications of the City and the Construction Plat/Plan, duly prepared by Developer subject to review and recommendation of the City Engineer and the City Planner or person(s) designated by the City Manager; and,

WHEREAS, the City is willing to approve the Subdivision, and all property and/or all street dedications, subject to Developer's compliance with any and all applicable Federal and State of Tennessee laws and local statutes, ordinances, codes, rules and/or regulations in addition to the specific conditions hereinafter set forth:

WHEREAS, the residential development contract is subject to minor revisions, review, and approval by the City Attorney:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the Mayor is hereby authorized to execute, and the City Recorder to attest, a residential planned development contract with Canada Road, LLC for the Canada Road Subdivision Phase 1.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 21st day of May 2026, the public welfare requiring it.

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder

RESIDENTIAL SUBDIVISION DEVELOPMENT CONTRACT

INTRODUCTION

THIS RESIDENTIAL SUBDIVISION DEVELOPMENT CONTRACT (“Contract”) is made and entered into this the ____ day of _____, **20__**, by and between **CANADA ROAD, LLC**, a limited liability company organized and existing under the laws of the State of Tennessee (“Developer”), and **THE CITY OF LAKELAND TENNESSEE**, a municipality organized and existing under the laws of the State of Tennessee (“City”).

W I T N E S S E T H:

WHEREAS, Developer is the owner of record of a tract¹ of land zoned R-2 which contains approximately 32.10 acres, also identified by Parcel ID # LO159 00530 and LO159 00126 in the official records of the Shelby County Recorder’s Office (“Subdivision Site”) and desires to improve and develop a portion of the Subdivision Site into a 3-lot subdivision to be known as **Canada Road Subdivision Phase 1**(“Subdivision”), fees and descriptions in this contract to include two (2) single family lots; and

WHEREAS, the City’s Municipal Planning Commission (“MPC”), has approved the subdivision plan submitted by Developer with respect to the Subdivision (“Preliminary Development Plan”); and

WHEREAS, Developer is required to install, at its expense, public improvements, including, but not limited to, water lines, fire hydrants, sanitary sewer, underground electrical power and gas utilities, grading, storm water drainage system, streets, curbs, gutters, sidewalks, street name signs, traffic control devices and street lights in connection with development of the Subdivision at its own cost; and

WHEREAS, Developer may be required, pursuant to its application and MPC and/or the City’s Design Review Commission (“DRC”) approval, to install, at its expense, private improvements and amenities, including, but not limited to, private streets and alleys, fences, entrance treatments and signage, walls, lakes, playgrounds, swimming pools, tennis courts and other recreational facilities, common open space, walking trails, storm water retention and/or detention basins, landscaping and related irrigation systems, relative to said Subdivision, none of which shall be accepted for maintenance by the City; and

WHEREAS, the City is willing to provide services to the Subdivision in accordance with the City’s standard policies and applicable rates; and

WHEREAS, the City and Developer, by the terms of this Contract, desire to specify those detailed costs, division of responsibilities and maintenance and other conditions in addition to the

¹ If Developer is not the owner of record of the Subdivision Site but has permission from the actual owner of record to develop same, the owner will be required to join Developer herein and all obligations imposed upon Developer hereunder shall be jointly and severally imposed on Developer and Owner.

Land Development Regulations and the Construction Plat/Plan, heretofore approved, according to State Statute by the MPC and/or the Board of Commissioners (“BOC”), said additional terms not to be considered as a variance from or modification to Regulations, plans or plat, as approved on the date of execution; and

WHEREAS, this Contract is entered into by the City at the insistence of Developer upon the understanding that Developer shall remain fully responsible for specific compliance with the requirement of the Land Development Regulations, the Technical Specifications of the City and the Construction Plat/Plan, duly prepared by Developer subject to review and recommendation of the City Engineer and the City Planner or person(s) designated by the City Manager; and

WHEREAS, the City is willing to approve the Subdivision, and all property and/or all street dedications, subject to Developer’s compliance with any and all applicable Federal and State of Tennessee laws and local statutes, ordinances, codes, rules and/or regulations in addition to the specific conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the promises and mutual covenants of the parties herein contained and all other consideration herein recited, it is understood and agreed as follows:

GENERAL PROVISIONS

1. Construction Standards. Developer shall construct the Subdivision in accordance with the Preliminary Plat, approved by the Municipal Planning Commission April 10, 2025, Rezoning from C-2 to R-2, approved by the Board of Commissioners May 15, 2025 and Construction plans as may hereafter be submitted by Developer and approved by City, and if applicable, the requirements of the DRC, and in accordance with the requirements of (a) City Land Development Regulations; (b) City Zoning Ordinance and any other applicable Ordinances of the City; (c) City Design Guidelines; (d) the applicable building and fire safety regulations of Shelby County Tennessee. Items (a) through (d) are hereby made a part of this Contract by reference as if fully set forth herein and are hereinafter referred to collectively as “Codes”. References herein to said Codes are to those in effect on the date this Contract is approved.

Developer shall also construct the Project in accordance with the following standards and specifications, all of which are incorporated herein by reference as if fully set forth:

- (a) The standards of the American Society of Testing Materials (ASTM);
- (b) The requirements of the Office of Safety and Health Administration (OSHA);
- (c) The requirements of the Federal Americans with Disabilities Act (ADA);
- (d) The Standard Specifications for Road and Bridge Construction of the Tennessee Department of Transportation; and
- (e) The Standards of the American National Standards Institute (ANSI).
- (f) The requirements of the Tennessee Department of Environment and Conservation.

All standards and specifications set forth above are those that are in effect on the date this Contract is approved.

2. Inspection and Testing – Costs. That Developer shall pay, on a monthly basis, the reasonable expenses of engineering inspection by the City Engineer or his designee, along with any laboratory testing expenses reasonably deemed necessary by the City Engineer and incurred for material testing and soil density and moisture content test, provided, however, that Developer shall remain fully responsible for construction to the approved design and quality control, and that the City Engineer is vested with the right of periodic inspections, final approval and stop work order as a measure of secondary or subsequent enforcement.

3. Approval of Subdivision Plans. In addition to the approval of MPC, Developer shall, within three (3) years of receiving approval of the Preliminary Development Plan, also obtain the approval of the City Engineer for the initial phase Subdivision Construction Plans. All construction relating to the Subdivision shall be subject to inspection and approval by the City until the end of the warranty period and release of Security.

OWNERSHIP

4. Developer agrees it shall have no claim, direct or implied, in the title or ownership of the public improvements, except sidewalks, specified in this contract that are to be dedicated to the City by virtue of the official recording of the Final Plat for the Subdivision and accepted (except for sidewalks) for perpetual maintenance by the City (the “Public Improvements”). The City, upon Initial Acceptance [hereinafter defined] and Final Plat recording, will take full title to the Public Improvements. Maintenance and or warranty responsibilities of the Developer prior to the end of the warranty period and release of Security are provided for hereinafter.

5. Developer agrees that it will not transfer ownership of the Subdivision Site without first providing the City with notice of when the transfer is to occur and the identity, current address and telephone number of the proposed Transferee. If it is Transferee’s intention to develop the Subdivision in accordance with this Contract, Developer agrees to provide the City an Assumption Agreement by which Transferee agrees to perform the obligations required under this Contract and to provide the security needed to assure such performance. Said Assumption Agreement will be subject to the approval of the BOC and City Attorney. Unless the Assumption Agreement specifically so provides, Developer shall not be released from its obligations hereunder. The City will not unreasonably withhold its consent with respect to the foregoing.

6. Developer understands that if it transfers the Subdivision site without first providing the notice of transfer and Assumption Agreement as required herein and receiving the approval of the BOC and City Attorney, it will be in breach of this Contract and the City may require that all work be stopped relative to the Subdivision and subject Developer to a declaration of fault.

7. Developer agrees to furnish, on demand, satisfactory evidence that it has the lawful right to enter into this Contract for the purposes herein contained. Any security for Developer’s obligations hereunder is subject to the approval of the City Attorney.

8. Duration of Obligations. The obligations of Developer hereunder shall run with the Subdivision Site until Developer's obligations have been fully met. Any party taking title to the Subdivision Site, or any part thereof, shall take said real property subject to such obligations.

SECURITY

9. (a) Developer will furnish to the City, not later than the execution of this Contract by Developer, an estimate as to quantity and cost of all public and private improvements, on or off site (i.e., specific Design Review Commission requirements: brick walls and entrance treatments, landscaping, fencing, lighting, etc.) required by the City pursuant to MPC and/or DPC approval, with the exception of electrical power, water and gas utilities.

(b) Developer shall provide an Irrevocable Letter of Credit capable of presentation to the issuer in Shelby County, Tennessee, issued from a bank doing business, subject to service of process, and subject to both subject matter and personal jurisdiction in Shelby County, Tennessee, with no fixed expiration date, or other adequate security acceptable to the City ("Security") in the amount of **Twenty-Eight Thousand Two Hundred Ninety-Five Dollars and Six Cents (\$28,295.06)** for all public and/or private internal improvements, plus a sum equal to the cost, as estimated by Developer and approved by the City Engineer, of improvements public or private required by the City pursuant to MPC and/or DRC approval but to be constructed or installed off of the Project Site. It is the policy of the City to only accept as Security an Irrevocable Letter of Credit, cash or its equivalent. The form and substance of any Irrevocable Letter of Credit is subject to the approval of the City Attorney.

(c) The Final Plat of the Subdivision site shall not be recorded with the Shelby County Register's Office until the Subdivision has reached the level of Substantial Completion, as hereinafter defined. At that time, upon application of Developer and approval of the BOC, the amount of Security may be reduced to the cost, as estimated by the City, of uncompleted requirements relative to the Subdivision plus a reasonable sum to cover Developer's warranty obligations hereunder.

(d) Although the amount of the Security may be less than the total cost of completion by Developer of all of Developer's obligations hereunder, it is understood and agreed that the Security, subject to its limit, is to furnish security for the performance of all of Developer's obligations hereunder but that such obligations are not limited by the amount of such Security. The Security shall remain in force through the end of the warranty period, although Security may be reduced from time to time as provided herein. All collection expenses, court costs and reasonable attorney's fees incurred by the City in connection with collection under the Security shall be paid by Developer and such obligation shall be secured by the Security. The City shall be entitled to recover the cost thereof, reasonable administrative fees, reasonable attorney's fees and interest calculated on any unpaid balance at the rate of ten percent (10%) per annum until the unpaid balance is fully paid.

(e) Developer agrees that if the Security furnished to secure the obligations of Developer under this Contract, due to inflation and/or rising costs, previous errors in estimation,

or otherwise, is inadequate to secure such obligations at the time an extension of time is sought, it will provide additional security to bring the Security amount in line with current cost projections made by the City Engineer.

INSURANCE

10. (a) Developer, upon affixing its signature to this agreement, shall provide at no cost to the City, a policy or policies of insurance to the City from insurance companies acceptable to the City and licensed by the Tennessee State Insurance Commissioner to conduct business in the State of Tennessee with coverage limits as set forth below. Said insurance policy or policies shall be evidenced by current original certificates and/or policies attached to this Contract and kept in full force and effect throughout the life of this Contract as required by the City. Each certificate or policy shall require and state in writing that “thirty (30) days prior to cancellation or material changes in the policies, notice thereof shall be given to the City of Lakeland Tennessee by registered mail, return receipt requested.”

(b) Developer shall purchase and maintain commercial general liability insurance and umbrella liability insurance with minimum limits of \$1,500,000.00 per occurrence and other insurance that shall insure against claims arising out of Developer’s performance under this Contract, whether such claims arise out of the actions of Developer, any subcontractor of the Developer, their employees, agents or independent contractors or anyone for whose acts any of them may be liable, including, without limitation:

(1) Claims brought under worker’s compensation in accordance with the Statutory Requirements and limits of the State of Tennessee. “All States Endorsement” is required or a Certificate of the State Worker’s Compensation Board showing proof of ability to pay compensation directly; provided, however, if Developer has no employees who are eligible to be covered under worker’s compensation insurance, Developer shall not be required to furnish insurance against worker’s compensation but shall require the party(s) contracting with Developer to perform work on the Project Site to furnish evidence of such insurance for the employees of same as required above;

(2) Claims for the personal injury, occupational illness or death of Developer’s employees, if any;

(3) Claims for the personal injury, illness or death of any person other than Developer’s employees or agents;

(4) Claims for injury to or destruction of tangible property, including loss of use resulting there from;

(5) Claims for property damage or personal injury or death of any person arising out of the ownership, maintenance or use of any motor vehicle;

(6) Claims by third parties for personal injury and property damage arising out of Developer’s failure to comply with Developer’s obligations under this contract;

- (7) Premises and Operations;
- (8) Independent Contractors;
- (9) Products and Completed Operations;
- (10) Blanket Contractual or its current equivalent policy language;
- (11) XCU (Explosion, Collapse and Underground) Coverage or its current equivalent policy language;
- (12) Broad Form Property Damage or its current equivalent policy language;
- (13) Commercial automobile liability insurance covering owned, hired and non-owned vehicles.

(c) The insurance coverage required by this paragraph shall include the coverage specified above with policy limits of not less than \$1,500,000.00 Combined Single Limit general liability and \$1,500,000.00 Combined Single Limit automobile liability (including, but not limited to, bodily injury (including death) and property damage) per occurrence. These minimum limits may be met through a combination of primary and umbrella insurance policies. The commercial general liability insurance coverage shall include completed "incident" as opposed to "claims made" insurance coverage and liability insurance applicable to Developer's obligations under this Contract. All such insurance shall remain in effect until the City issues its written notice of the release of Security of the completed Project. In addition, Developer shall maintain "incident" as opposed to "claims made" insurance for at least one (1) year after the City issues its written notice of release of Security. Developer shall furnish the City with evidence of the continuation of all such insurance at the time of issuance of the notice of release of Security.

(d) Prior to commencing any work on the Project, Developer will furnish to the City a certificate of insurance evidencing the required coverage.

(e) The furnishing of the aforesaid insurance shall not relieve Developer of its obligation to indemnify the City in accordance with the provisions of this Contract.

TIME SCHEDULE

11. (a) It is agreed by Developer and the City that this Contract shall become void and Developer will be in material breach of this Contract unless the following items are accomplished within one (1) year from the date of approval of this Contract by the BOC. Items (1), (2), (3), and (4) below must be completed prior to starting Construction below.

- (1) Signatures of Developer, and, if applicable, of Owner of the Subdivision Site, on two original copies of this Contract.

- (2) Signatures of Developer, and, if applicable, of Owner of the Subdivision Site, on two original copies of the Inspection and Maintenance Agreement for Private Stormwater Facilities.
- (3) All fees paid to the City as specified herein.
- (4) Security is received by the City as specified herein.
- (5) Insurance certificate is received by the City as specified herein.

If items (1-5) above are completed within one year from the date of this Contract, Developer shall have one additional year to commence Construction.

“Construction” as used in this subsection is defined as the placing of construction materials in a permanent position and fastened permanently or extensive grading, including demolishing or removal of existing structures necessary for the development of the Subdivision.

(b) The failure of Developer to comply with the provisions of this paragraph shall, at the discretion of the City Manager, result in the approval of the City of Lakeland being withdrawn and the approvals of the MPC and, as applicable, the DRC similarly being withdrawn and of no further force and effect.

12. Developer shall substantially complete the Subdivision on a timely schedule and in an expeditious manner, with the date of Substantial Completion to be not later than four (4) years from the date the BOC approves this Contract. The term “Substantial Completion” as used herein shall be when Developer has completed all required Public and Private Improvements to the Subdivision Site, specifically including but not limited to sanitary sewer (unless served by septic system), water, natural gas and electricity service to each lot, and all required off-site Public Improvements relative to the Subdivision as verified by the City Engineer and approved by the MPC.

(a) Developer agrees that if due to unforeseen circumstances it is unable to complete all work included in this Contract within the time specified herein, it will submit a written request for extension of the Contract period to the City at least sixty (60) days prior to the expiration of the existing Contract period, specifying the reason for its failure to complete the work as agreed, and a prospective date for such completion.

(b) The City will not unreasonably withhold approval of extensions of time where Developer has complied with the requirements of notice to the City and provided the required additional Security, if any is needed.

13. Developer agrees that its failure to follow the extension of time procedure provided herein shall constitute a breach of this Contract. Developer agrees that should it fail to complete any part of the work outlined in this Contract in a good and workmanlike manner, as approved by

the City Engineer, the City shall reserve the right to withhold and/or withdraw all building permits and/or sewer service within the Subdivision until all items of this Contract have been fulfilled by Developer.

14. (a) It is agreed that after the date of Substantial Completion, as recommended by the City Engineer and approved by the BOC, the City will record the Final Plat (Mylar) of the Subdivision in the Register's Office of Shelby County, Tennessee after Developer has submitted a Final Plat suitable for recording, provided the Security being held by the City to guarantee Developer's obligations under this Contract is sufficient to cover the cost of the remaining required Public Improvements and the private improvements as estimated by Developer's Engineer and approved by the City Engineer. If the Security being held by the City is not sufficient, Developer shall increase same accordingly prior to the City recording the Final Plat. The original Final Plat shall be retained by the City as a permanent record. Developer shall be responsible for paying all recording costs. Final Plat recording shall signify Initial Acceptance of the project.

(b) Developer shall provide the City with a copy of the Final Plat using State Plane Coordinate System with NAD – 83 datum on disk or CD in DXF format (AutoCAD Release 14 or more current) prior to recording of the Final Plat of the Project. All MTEXT must be exploded.

(c) Developer shall furnish as-built plans to the City on reproducible, stable mylar media. Said plans shall show the sanitary sewer, storm drainage system, grading, water main and service lines and streets within the Subdivision before the City shall record the Final Plat of the Subdivision. Departure from the original plans and specifications shall not be permitted without the approval of the City Engineer, the MPC, DRC, and BOC as necessary. In addition to the plans furnished on reproducible mylar media, Developer shall provide a scanned copy of the as-built plans as a TIF image on CD and a DXF copy (AutoCAD Release 14 or more current) of the as-built plans on CD.

(d) Developer shall also furnish, in writing, the itemized as-built construction cost of all public improvements.

15. (a) Sidewalks. Notwithstanding any provision to the contrary herein, Developer shall ultimately be responsible for the installation of all required sidewalks, at its expense, and will include in the Security an amount sufficient to insure installation of all required sidewalks. All required sidewalks shall be completed, without defect and on a lot-by-lot basis, prior to the issuance of a Certificate of Occupancy ("C. O.") to the owner of each lot. Developer shall be responsible for repairing any latent defects in the sidewalks prior to the issuance of a Certificate of Occupancy ("C. O.") to the owner of each lot. (All references to sidewalks herein include required handicap ramps.)

(b) Curb and Gutter. All required curb and gutter must be completed and without defect prior to the issuance of a Certificate of Occupancy ("C. O.") for the Subdivision. Developer shall also be responsible for repairing any latent defects and/or failures in the curb and gutter that occur, or first appear, after the issuance of the relevant C.O. and prior to the end of the warranty period and release of Security for the Subdivision.

(c) Final Surface Asphalt. Developer shall furnish and install asphalt base and a final asphalt surface course (wearing surface) on all streets, public and private, as required hereunder in accordance with City specifications.

- (1) The final surface (1.5") shall not be installed until Seventy-Five Percent (75%) of the lots in the Subdivision are built upon or within four years after the issuance of the first building permit, whichever comes first, or as otherwise specified by the City.
- (2) Developer shall maintain all streets in accordance with the warranty provisions provided for herein.
- (2) Developer shall make all necessary adjustments to manholes and valve boxes to meet finished surface grade and to repair subsurface or base repair, as required, in areas designated by the City prior to the application of the final asphalt surface.

WARRANTY

16. Developer and City agree that neither the final certificate of payment nor any provision of this Contract or its incorporated documents nor partial or entire occupancy of the Subdivision shall constitute an approval or acceptance of any work not performed in accordance with the Contract and its incorporated documents, nor relieve Developer of liability with respect to any express warranty or responsibility for faulty materials or workmanship.

17. (a) Developer is required to complete the Public Improvements, which are ultimately to be accepted by the City for perpetual maintenance, and all other improvements required by the City relative to the Subdivision, in accordance with the terms of this Contract. Further, Developer is to correct any defects or failures in all of such improvements that occur within one (1) year of the Final Plat recording. Any defect first appearing within the applicable one (1) year period shall be required to be corrected by Developer; and thereafter Developer shall be required to correct any defect again occurring in or relating to what was previously corrected within a one (1) year period commencing from the date of approval by the City Engineer of such correction. If the defect recurs within any one (1) year of its repair, Developer shall remain obligated to correct it until the condition is satisfactory to the City after one (1) year from the date of its last repair. This Warranty does not diminish, but is in addition to, all other rights and liabilities assessed herein.

(b) No sooner than ten (10) months nor later than eleven (11) months after the Final Plat recording, Developer shall so notify the City Engineer and the City Engineer, or his/her designee, shall inspect the streets, curbs and gutters, sidewalks, storm drain system, detention basin, landscaping, irrigation, fencing and all other required improvements to determine any defects or failures of the same. If no defects or failures are found, the City Engineer shall report the same to the BOC at a regular or special meeting within thirty (30) days of the date of said inspection. The BOC, provided it agrees with the City Engineer, shall approve the final release of

the Security, which shall constitute the end of the warranty period for the Subdivision. If defects or failures are found upon the aforesaid inspection, written notification outlining deficiencies to be corrected shall be provided to Developer along with the time period for corrections, not to exceed sixty (60) days. Within seven (7) days of notification by Developer that such corrections have been made or the expiration of the time period, whichever occurs first, the City Engineer shall re-inspect for correction of defects and failures. If all deficiencies have not been corrected, the City Engineer shall provide an updated written notification of deficiencies and Developer shall have thirty (30) days to make the remaining corrections. If all corrections are not made at this time, the City may demand payment on the Security, and, upon collection, shall proceed to make the corrections. If and when Developer or the City, as the case may be, has corrected all failures and defects, and a period of one (1) year has expired from the date of such corrections without defects again appearing in the corrected work, the City Engineer shall report the same to the BOC at a regular or special meeting within thirty (30) days of the date of said re-inspection. The BOC, provided it agrees with the City Engineer, shall approve the final release of the Security, which shall constitute the end of the warranty period for the Subdivision.

(c) It is the intention of the parties hereto that any Public Improvement required of Developer relative to the Subdivision which was found to be satisfactory by the City Engineer upon inspection as provided in Section 17 (b) shall thereafter be the obligation of the City to maintain. However, any such improvement found to be unsatisfactory by the City Engineer upon the initial inspection as provided in Section 17 (b) or any later inspection made pursuant to Section 17 (b) shall not be the obligation of the City to maintain until same remains satisfactory to the City for a period of one (1) year from the date it was inspected and found to be satisfactory by the City Engineer.

(d) At any time during the one (1) year warranty period beginning from the date of the Subdivision Final Plat recording, the City Engineer may recommend to the BOC that a portion of the Security be released based upon the City Engineer's estimation of the needed Security to ensure that funds will be available to correct any then outstanding defects in the improvements or to correct any defects which have been corrected but may reoccur.

REQUIRED IMPROVEMENT AND RELATED FEES

WATER

18. Developer shall install, at its expense, all water mains, hydrants, valves and appurtenances to serve all lots within the Subdivision from the existing Memphis Light Gas & Water (MLGW) water system and to install, at its expense, water service lines and appurtenances from the water main to the meter center at the front property line of each lot. Further, Developer shall pay all engineering, testing and laboratory costs incident to the water service in and to the Subdivision. Additionally, Developer shall extend all water mains to within two feet of the property line of any roadways connecting to adjacent properties that may be served by said main(s).

19. Developer shall install at its expense fire hydrants throughout said Subdivision in accordance with the Shelby County Fire Code, and if not specified in said Code, the type and location of said hydrants is to be approved by the City Engineer.

SANITARY SEWER

20. Developer shall pay to the City, the sum of **Six Thousand Two Hundred Dollars (\$6,200)**, which reflects the sewer development fee as required by Ordinance 07-105 and as amended in Ordinance 08-119.

21. Developer shall install at its expense a State Board of Health and City approved sewerage system complete with pumping stations (as necessary), force main, sewer mains, manholes and appurtenances, within and without the limits of the Project and sewer laterals to the front of each lot within said Project. Developer shall pay the cost of engineering, inspection, testing and laboratory costs incident to the sewer service in or to the Project. Developer shall provide and install, at its expense, a State and City approved outfall sewage system complete with necessary sewer mains, manholes, and service laterals in the Project and pump stations and force mains as approved by the City Engineer upon approval of the plans and specifications for the Project. Pump stations will not be allowed without specific approval from the City Engineer and the City Board of Sewerage Commissioners. Said service lateral connections shall be extended to the surface inside of the property line and capped six (6) inches below the surface of the ground with a protective cap pipe placed over it and extending thirty (30) inches into the air. Additionally, Developer shall extend all sewer mains to within two feet of the property line of all adjacent properties that may be served by said main(s).

22. Developer shall install at its expense a cellular based telemetry system as approved by the City of Lakeland, in accordance with specifications provided by City, on any and all sewer lift stations servicing said Project. Additionally, Developer shall install and maintain, at its expense, a sight proof fence in conformance with a design plan approved by the DRC around the perimeter of any and all sewer lift stations on said Project.

STREETS

23. Developer agrees to dedicate and improve and/or construct, at no cost to the City, all public and/or private streets located within or required by this Subdivision and to comply with the road standards of the City to the satisfaction and approval of the City Engineer.

24. Developer shall bear the cost of all engineering, inspection and laboratory costs incurred by Developer and/or the City, incidental to the construction of street(s) to be constructed or improved pursuant to this Contract, including, but not limited to, material and density testing; and, if the City deems it necessary to have additional work of such nature performed, the Developer shall bear such costs also.

25. It is agreed and understood that if it is not necessary to change the existing grade, alignment or disturb the pavement of an existing street or road, Developer shall only be required to construct drainage, grade, gravel and pavement to match the existing pavement and construct sidewalks, curb and gutter as required. If the existing grade and/or alignment are changed, Developer shall be required to grade, gravel and pave the full width of said street or road.

26. Developer shall complete all grading within the street right-of-way before the public utilities are installed.

27. Developer shall design and construct all private streets and roadways authorized within the Subdivision to standards equal to or greater than required by the Land Development Regulations and Technical Specifications of the City.

28. Developer and the City agree that easements for sanitary sewers, drainage and other required services may be located and utilized within private streets and shall be so noted on the Final Plat of said Subdivision.

29. Developer agrees that the City is not responsible for street repairs within private streets. The responsibility for repairing private streets will be that of the property owners and/or property owner's association and such responsibility shall be so noted on the Final Plat of said Subdivision.

SIDEWALKS

30. Developer shall furnish all labor and materials to construct and install all sidewalks and handicap ramps, at its expense, in accordance with the Land Development Regulations, Technical Specifications and the approved Development Plan.

STREET SIGNS, TRAFFIC CONTROL DEVICES, ETC.

31. Developer agrees to install, at its expense, permanent street signposts and markers at all street intersections in the Subdivision and to install, at its expense, traffic control devices, signage and striping relative to the Subdivision. The location of street signs to be installed shall be approved by the City Engineer. Variance from standard street sign type must be approved by the City. All traffic control devices, signage and striping shall be installed as per City Subdivision Regulations, the Manual on Uniform Traffic Control Devices and approved by the City Engineer.

EROSION, SEDIMENT AND DEBRIS

32. Developer agrees that all drainage and related facilities, including, without limitation, ditch paving, bank protection and fencing adjacent to open ditches, made necessary by the development of the Subdivision are to be constructed by Developer according to plans and specifications approved by the City Engineer.

33. Developer agrees that it will provide necessary erosion control, including, but not limited to, seeding for gentle slopes (4 to 1 or less) and grass sod for steeper slopes, with special grading and terracing, to the specifications of the City Engineer. All freshly excavated and embankment areas not covered with satisfactory vegetation shall be fertilized, mulched and seeded and/or sodded as required by the City Engineer to prevent erosion. In the event the City Engineer determines that Developer is not providing necessary erosion control, the City Engineer shall officially notify Developer of the problem. If Developer has not corrected the problem within 7 days after notice, the City Engineer may make arrangements for the necessary materials, labor and

associated costs to eliminate the erosion problem, documenting all expenses, specifically including reasonable administrative expenses, incurred in performing the work. Alternatively, the City reserves the right to issue a Stop Work Order on all work in progress within the bounds of the Subdivision until such time as Developer has corrected any erosion control deficiencies. Prior to releasing any Security hereunder, all expenses incurred by the City relative to the foregoing shall be paid in full by Developer plus interest on any unpaid balance accruing at the rate of ten percent (10%) per annum.

34. Any and all unenclosed watercourses lying partially or wholly within the boundary of the Subdivision Site shall be constructed to an adequate cross section to provide design flow without threat of erosion or flooding of any property within the Subdivision Site or any off-site property. Such watercourses shall be lined in a manner satisfactory to the City Engineer and any other agencies that may have jurisdiction.

35. All drainage structures necessary for the road plans affecting any watercourse lying partially or wholly within the Subdivision Site are to be provided by Developer.

DRAINAGE DESIGN AND RESPONSIBILITY

36. Developer shall pay to the City, the sum of **One Thousand Dollars (\$1,000)**, which reflects the drainage control fee with detention as required by Ordinance 07-105.

37. Developer shall construct and install, at its expense, all storm water drainage channels, ditches and structures. All drainage control fees shall be paid to the City, and a retention/detention storage basin, as required, with sufficient hydrologic capacity to control all surface and ground water originating within and upstream of the Subdivision shall be constructed as required by the City. Said drainage system shall be designed such that the amount and rate of water from all sources leaving the Subdivision after full development shall not be significantly different after than before initiation of development unless approved by the City Engineer upon certification of a Professional Engineer registered in the State of Tennessee that the drainage system design and improvements upon full development of upstream and downstream properties, in accordance with the City's Land Use Plan, are sufficient to accept surface and ground water reasonably expected to flow on the Subdivision and discharge all waters reasonably expected to flow from the Subdivision so as not to damage or flood properties nor to increase the established base flood elevation of the upstream or downstream portion of Flood Plain within or without the Subdivision. Further, the adequacy of the drainage plan and construction thereof shall in all cases be certified by Developer's engineer as indicated by his signature and seal affixed upon the Final Plat of said Subdivision prior to the Initial Acceptance by the City and recording of said Final Plat.

38. Developer shall provide to the City, and to each lot purchaser or builder, a coordinated grading and drainage plan designed to ensure proper drainage of all lots and building sites within the Subdivision. Said plan shall be compatible with the overall drainage plan for the Subdivision and shall comply with the Subdivision Regulations. Further, the Final Plat shall contain a notation stating that compliance with the Drainage Plan by individual lot owners and builders shall be a condition of the Building Permit issued by the City.

39. That in any development that alters or revises the Flood Plain shown on the Flood Hazard Boundary Map issued by the Federal Emergency Management Region Office, Developer shall provide to the City a Development Permit issued by the Federal Insurance Administration Regional Office accepting said alteration or revision of the Flood Plain. Further, until said Development Permit is provided, Developer shall not proceed with any work affecting the Flood Plain nor will the Final Plat of the Project be approved by the MPC.

40. Developer understands and agrees that the City, in its proprietary function, does not purport to specify the development layout nor the choice of available land uses; nor does the City design, construct, supervise nor certify the adequacy of the drainage improvements.

41. Developer understands and agrees that the City Engineer is not vested with any responsibility for the design of drainage improvements nor is he required to determine drainage capacities, survey elevation, cross check adequacy nor specify the type and locations of drainage improvements; and in providing technical assistance, planning and review, the City does not commit itself to the construction, improvements or modification of the drainage system within or without the Subdivision.

42. Developer understands and agrees that it is the responsibility of Developer to properly anticipate, survey, design and construct all drainage improvements so that the Subdivision will not increase, alter or affect the flow of surface or channelized waters from or onto any property as to damage or flood any property or contribute to the same.

43. Developer understands and agrees that in providing technical assistance, planning and review, the City seeks to enforce its minimal governmental standards and does not relieve or accept any of Developer's liability and responsibility to properly design and construct the Subdivision.

44. Developer further agrees to indemnify and hold harmless the City and the City Engineer from any loss or damage from any claim, cause of action or liability resulting in whole or part from the design, construction and/or installation of the Subdivision. The aforesaid indemnity and hold harmless agreement includes, without limitation, the reasonable expenses of the City incurred in defending itself against any matter covered by such indemnity agreement, including attorney fees and expenses of litigation.

45. As long as the City holds Security it reserves the right to use said Security for completion and/or repair of any drainage structure during the warranty period of the Subdivision served by said structure.

46. The Final Plat which is to be recorded shall contain provisions substantially similar to the following if the Subdivision is to be subject to covenants and restrictions imposed by the Developer and/or if any area of the Subdivision is to be maintained at the expense of a property owners association:

"The Covenants and Restrictions set out herein are private in nature and are not subject to enforcement by the City of Lakeland.

The Developer will establish a not-for-profit property owners association ("POA"), which will have total responsibility for maintenance and repair of the common area(s) in the Subdivision after the present owner ceases such function. In the event the present Owner of the property shown hereon fails to organize the POA, or, if after its organization, it ceases to function or exist, then in the event the City of Lakeland, in accordance with applicable law and/or ordinances relating to safety or health issues, expends funds to maintain or repair common area, the expenses thereof plus an administrative fee shall become a lien when duly recorded in the Shelby County Register's Office ("SCRO"), on a pro rata basis and severally, on each lot shown hereon and may be enforced in accordance with law. Such lien shall be subordinate to and shall in no way affect the rights of the holder of any indebtedness secured by the lien of any deed of trust, mortgage instruments or encumbrances duly recorded against any respective lot in the SCRO prior to the recording of such lien by the City of Lakeland. All owners of lots will be required to become members of the POA."

ADMINISTRATIVE FEES

Engineering Review Fee

47. Developer agrees to pay to the City the sum of **Six Hundred Dollars (\$600)**, (\$300 per lot), which represents the engineering review fee as required by Ordinance 07-105, prior to the execution of this Contract.

Construction Inspection Fee

48. Developer agrees to pay to the City the sum of **One Thousand One Hundred Dollars (\$1,100)**, (\$500 base fee plus \$300 per lot), which sum represents the construction inspection fee required by Ordinance 07-105, which shall be paid prior to the execution of this Contract. Neither observations by the City Engineer and Construction Inspectors, nor inspections, tests or approvals by others shall relieve the Developer from its obligation to perform work in accordance with the terms of this Contract. Developer further agrees to pay a \$50 re-inspection fee for each inspection after a Notice of Violation has issued, payable within ten (10) days of receipt of invoice.

Administrative Review Fee

49. Developer agrees to pay to the City the sum of **Three Hundred Dollars (\$300)**, (\$200 1st lot and \$100 per lot thereafter), which represents the administrative review fee as required by Ordinance 07-105, prior to the execution of this Contract.

Geographical Information System (GIS) Fee

50. Developer agrees to pay to the City the sum of **Two Hundred Fifty Dollars (\$250)**, (\$200 plus \$50 per lot thereafter), which represents the Geographical Information System (GIS) Fee as required by Ordinance 07-105.

Natural Resources Inventory/Analysis Fee (per acre)

51. Developer agrees to pay to the City the sum of **Two Hundred Forty-Nine Dollars and Twenty-Five Cents (\$249.25)**, (\$200 plus \$25 per acre thereafter), which represents the Natural Resources Inventory/Analysis Fee as required by Ordinance 07-105.

Parkland Improvement Fee (per lot)

52. Developer agrees to pay to the City the sum of **Two Hundred Dollars (\$200)**, (\$100 per lot), which represents the Parkland Improvement Fee as required by Ordinance 07-105.

Tree Removal Fee (per acre)

53. Developer agrees to pay to the City the sum of **One Hundred Ninety-Seven Dollars (\$197)**, (\$100 per acre or portion thereof, maximum \$10,000), which represents the tree removal fee as required by Ordinance 07-105, prior to the execution of this Contract.

Warning Siren Fee

54. Developer agrees to pay to the City the sum of **One Hundred Dollars (\$100)**, (\$50 per lot), which represents the Warning Siren Fee as required by Ordinance 07-105.

Parkland Review Fee (per acre)

55. Developer agrees to pay to the City the sum of **Four Hundred Thirty-Nine Dollars and Forty Cents (\$439.40)**, (\$400 plus \$20 per acre) which represents the Parkland Review/Development Fee as required by Ordinance 07-105.

MISCELLANEOUS CONDITIONS

56. Easements. Developer agrees that it will grant any and all necessary easements and rights-of-way across its property to effectuate the requirements of this Contract. Any off-site easements and/or right-of-way required for the Subdivision must be obtained and furnished by Developer to the City and recorded prior to Contract approval. Said easements and rights-of-way shall be in form, type, size and character acceptable to the City. Developer shall grant and/or obtain and furnish said easements without expense to the City of Lakeland and will waive any claim for damages arising from the granting or obtaining thereof.

57. It is understood and agreed that the City is not and could not be expected to oversee, supervise and/or direct the construction of all construction and improvements contemplated hereunder. Neither is the City Engineer vested with the original design responsibility nor the

means to formally survey elevations, capacity, structural integrity, type, adequacy or the locations of improvements at every stage of the construction process. The City Engineer is vested with the right of periodic inspections, final approval and stop work order as a measure of secondary or subsequent enforcement. Developer now has and shall retain the responsibility to properly anticipate, survey, design and construct the development improvements and give full assurance that same shall not adversely affect the flow of surface water from or upon any property. In providing technical assistance, plan and design review, the City does not and shall not relieve Developer from or accept any liability from Developer. Developer will provide his own Project Engineer whose duties and responsibilities are explained in the General Conditions of the City of Lakeland Construction Specifications.

58. In situations which may affect the safety or protection of persons, the work, or property at the Subdivision Site or adjacent thereto, Developer, without special instruction or authorization from the City, is obligated to act to prevent any and all threatened damage, injury or loss. If the City has to use its resources to respond to situations which may affect the safety or protection of persons, the work, or property at the Subdivision Site or adjacent thereto, it is agreed that the City will keep a record of costs associated therewith, including without reservation reasonable administrative fees and expenses, and will be reimbursed by Developer.

59. Developer agrees that the City shall have the right to enter the Subdivision Site and make emergency repairs to any improvements when the health and safety of the general public requires it. Developer will reimburse the City for reasonable cost, including without reservation reasonable administrative fees and expenses, incurred by it in making such repairs.

60. Developer agrees to secure all required permits for the demolition of structures on the subject property. Developer further agrees that it will haul all scrap, buildings, materials, trees, debris, rubbish and other degradable materials to a permitted landfill on a timely basis and not bury, burn or cause to be burned, such materials or allow them to accumulate within the Subdivision Site or within the corporate limits of the City unless otherwise permitted by the City.

61. Developer agrees that should it default in performing any of its obligations under this Contract and it becomes necessary to engage an attorney to file necessary legal action to enforce provisions of this Contract or sue for any sums of money due and owing or liability arising incidental to the Contract, Developer will pay to the City reasonable attorney's fees and expenses of litigation.

62. Prior to the release of Security for the Subdivision by the City, Developer shall deliver to the City an affidavit certifying that all subcontractors and material suppliers furnishing labor and/or material for the improvements required under this Contract have been paid in full. The Developer shall also provide a release of all liens, and of the right to claim liens, from all subcontractors and material suppliers furnishing labor or materials for the development.

63. Developer shall be responsible for the cost of any and all relocation, adjustment, modification, installation and/or removal of utilities, streets, curbs, gutters, sidewalks, drainage and all other improvements made necessary by the development of the Subdivision, both on and

off site. All electrical utilities shall be installed underground unless expressly waived by the BOC upon written request to the DRC and after a recommendation by the DRC is submitted to the BOC.

64. Developer agrees to pay a “Payment in-Lieu-of or Dedication for Parkland” in the amount of **Eight Hundred Fifty-Nine Dollars and Sixty-Six Cents (\$859.66)** as per Article II Neighborhood Development Regulations, Section D, 4.b. of the Lakeland Subdivision Regulations.

65. Gas and Electric Service. Developer shall install underground electric and natural gas service to the Subdivision in accordance with the electric and natural gas service policy specified by the agreement between the City and the Memphis Light, Gas and Water Division of the City of Memphis and City ordinances and/or policies in effect at the time of such installation.

66. Indemnity. Developer will indemnify and hold the City harmless against all claims that may arise out of or result from Developer’s performance under this Contract, whether such claims arise out of the actions of Developer, any subcontractor of Developer, or anyone directly or indirectly employed or directed by either of them. This indemnity agreement includes, without limitation, all tort claims, both intentional and otherwise, and all claims based upon any right of recovery for property damage, personal injuries, death, damages caused by downstream deposits, sediment or debris from drainage, damages resulting from Developer changing the volume or velocity of water leaving Developer’s property and entering upon the property of others, and claims under any statutes, Federal or state, relative to water, drainage and/or wetlands, and reasonable attorney’s fees and costs incurred by the City in defending itself as a result of the aforesaid and/or enforcing this Contract.

67. Safety. Developer shall maintain barricades, fences, guards and flagmen as reasonably necessary to ensure the safety of all persons at or near the Subdivision Site during construction. All construction material, including, without limitation, mud, silt, dirt and gravel, shall be kept off existing streets at all times. In the event such mud, silt, dirt, gravel or other construction material is washed, blown or carried into an existing street, Developer shall take immediate steps to remove such materials. If Developer does not remove such materials after notification by the City, and the City deems it necessary to clean the affected streets, the Developer agrees to reimburse the City for all such cleaning expenses.

68. Construction Activity. (a) Developer will not carry on or permit construction activity under this Contract earlier than 6:00 a.m. nor later than 7:00 p.m., Monday through Saturday, and no construction activity, other than emergency repairs, shall be carried out on Sundays.

(b) Developer agrees to include the language “all streets shall be kept clear and free of dirt and debris” in all contracts between Developer and the contractors, subcontractors, builders, etc., unless otherwise authorized in writing by the City Engineer.

(c) Developer shall provide the City with the name, address and phone number of person(s) to be contacted and responsible for correcting any of the requirements set forth above should the occasion arise to do so.

69. The use of any gender herein shall apply to all genders, the singular shall include the plural, and the plural shall include the singular, as the content and context may require.

70. If litigation ensues with respect to this Contract and the City prevails therein, the City shall be entitled to recover from Developer its reasonable attorney's fees and the costs and expenses of such litigation, including reasonable attorney's fees and the costs and expenses of such litigation related to any appeal. The court(s) before which such litigation is pending shall determine whether the City prevailed and the amount of such fees, costs, and expenses to be recovered by the City as a result of prevailing; and, if the City prevails in part, but not in whole, an equitable award of its attorney's fees and expenses shall be made by the court(s). The same provision as immediately aforesaid shall be applicable to any litigation necessary to establish the City's right to recover under the Security. The Security shall cover all Developer's obligations under this Contract, including, without limitation, the obligation of Developer to pay the fees, costs and expenses of the City as provided for in this Section of the Contract.

71. Interpretation and Severability. If any provision of this Contract is held to be unlawful, invalid or unenforceable under present or future laws effective during the terms hereof, such provisions shall be fully severable and this Contract shall be construed and enforced as if such unlawful, invalid or unenforceable provision was not a part of this contract. Furthermore, if any provision of this Contract is capable of two constructions, one of which would render the provision void and the other which would render the provision valid, then the provision shall have the meaning that renders it valid.

72. Construction of Contract. Each party has received and had the opportunity to review this Contract, and each party has had the opportunity, whether exercised or not, to have each respective party's attorney review this Contract, and, accordingly, the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Contract.

73. No Waiver. The failure of the City to insist upon prompt and strict performance of any of the terms, conditions or undertakings of this Contract, or to exercise any right herein conferred, in any one or more instances, shall not be construed as a waiver of the same or any other term, condition, undertaking or right.

74. Amendments and Modification. This Contract shall not be modified in any manner, except by an instrument in writing executed by or on behalf of all parties.

75. Authority to Execute. City and Developer each warrant and represent that the party signing this Contract on behalf of each has authority to enter into this Contract and to bind the City and Developer, respectively, to the terms, covenants and conditions contained herein. Each party shall deliver to the other, upon request, all documents reasonably requested by the other evidencing such authority, including a copy of all resolutions, consents or minutes reflecting the authority of persons or parties to enter into agreements on behalf of such party.

76. Notices. All notices, demands and requests required or permitted by this Contract shall be in writing (including telecopy communications) and shall be sent by facsimile transmission, air or other courier, or hand delivery, as follows:

- (i) CITY
CITY OF LAKELAND
ATTN: CITY MANAGER
10001 HIGHWAY 70
LAKELAND, TN 38002
Telephone: **(901) 867-2717**
Facsimile: **(901) 867-2063**

With Required Copies To:
City Engineer; and
City Attorney
At same address as above.

- (ii) DEVELOPER
CANADA ROAD, LLC
8480 E. ORCHARD ROAD, STE. 3000
GREENWOOD VILLAGE, CO 80111

77. Any party to this Contract may change such party's address for the purpose of notices, demands and requests required or permitted under this Contract by providing written notice of such change of address to the other party, which change of address shall only be effective when notice of the change is actually received by the party who thereafter sends any notice, demand or request.

78. Choice of Law. This Contract is being execute and delivered and is intended to be performed in the State of Tennessee, and the laws (without regard to principles of conflicts of law) of the State of Tennessee shall govern the rights and duties of the parties hereto in the validity, construction, enforcement and interpretation hereof.

79. Miscellaneous. Notwithstanding any provision herein to the contrary, the following shall control:

- (a) Any requirement in this Agreement for the construction of "Sidewalks" and "Curbs and Gutters" shall be limited to those areas as shown on the "Preliminary Development Plan."

OVERALL FEE/COST SUMMARY
(as more specifically set forth in Exhibit A hereto)

(1)	Sewer Development Fee	\$6,200.00
(2)	Sewer Lift Station Maintenance Fee	N/A
(3)	Sewer Connection Fee	N/A
(4)	Street Light Fee	N/A
(5)	Road Cut Fee	N/A
(5)	Drainage Control Fee (w/ Basin)	\$1,000.00
(6)	Drainage Control Fee (w/o Basin)	N/A
(7)	Engineering Review Fee	\$600.00
(8)	Construction Inspection Fee	\$1,100.00
(9)	Administrative Review Fee	\$300.00
(10)	Geographical Information Systems Fee	\$250.00
(11)	Natural Resources Inventory & Analysis Fee	\$249.25
(12)	Parkland Improvement Fee	\$200.00
(13)	Tree Removal Fee	\$197.00
(14)	Warning Siren Fee	\$100.00
(15)	Parkland Review Fee	\$439.40
(16)	Parkland Dedication Fee	<u>\$859.66</u>
	Total	\$11,495.31

IN WITNESS WHEREOF, the parties hereto have affixed their hands and seals at Lakeland, Tennessee, this _____ day of _____, **2026**.

DEVELOPER:
CANADA ROAD, LLC

CITY OF LAKELAND:

By:_____

Date:_____

ATTEST:_____

APPROVED AS TO FORM:

By:_____

DATE APPROVED BY BOARD OF COMMISSIONERS:_____

DATE APPROVED BY BOARD OF SEWERAGE COMMISSIONERS:_____

STATE OF TENNESSEE
COUNTY OF SHELBY

Before me, a notary of public of the state and county mentioned, personally appeared _____, with whom I am personally acquainted, and who, upon oath, acknowledged himself to be _____, the within named bargainer, a corporation, and that such officer, as such _____, executed the foregoing instrument for the purpose therein contained, by personally signing the name of the corporation as managing partner, by himself as _____.

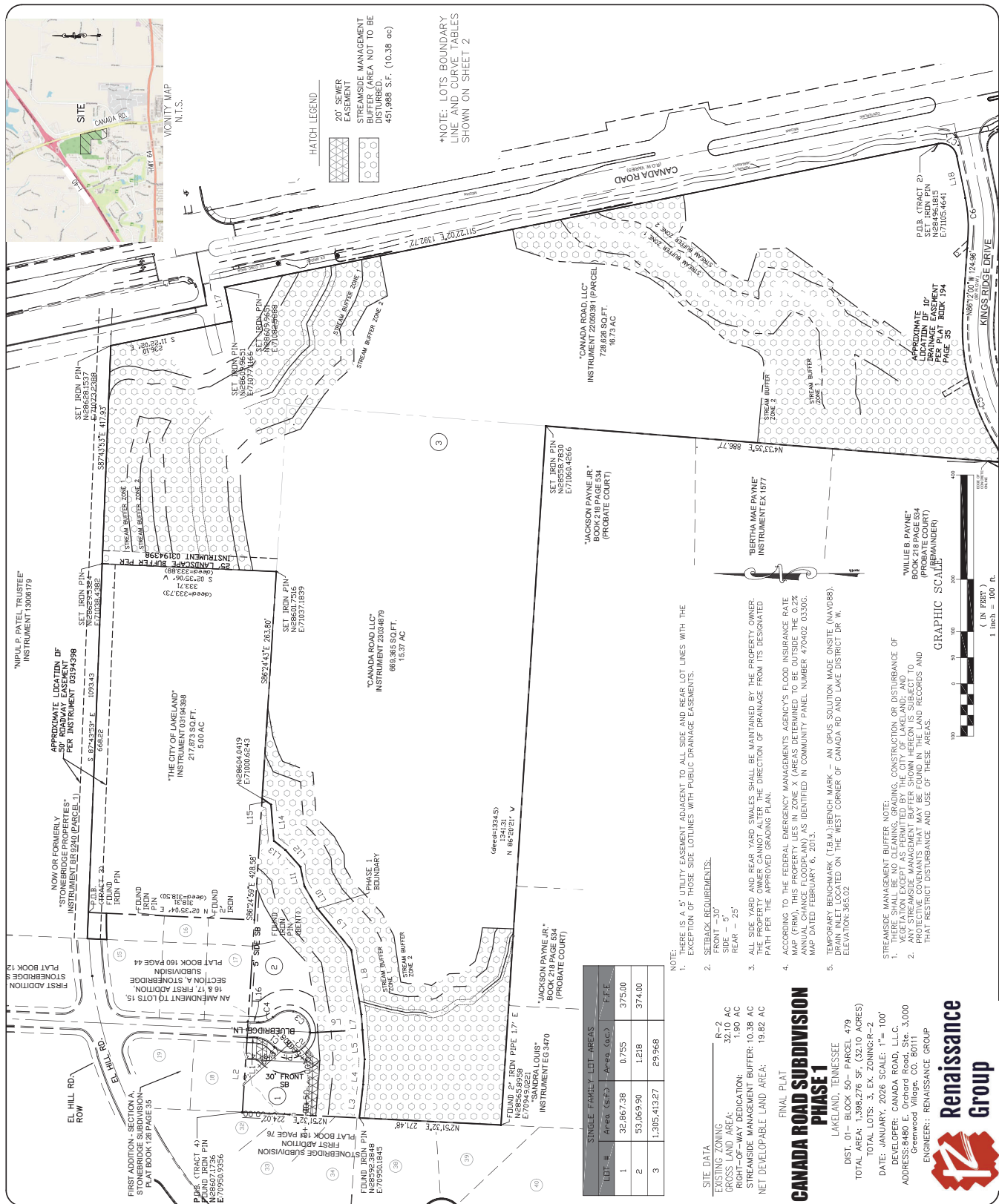
Witness my hand and seal at office; this is the ____ day of ____, 20__.

Notary Public

My Commission Expires:_____

EXHIBIT "A"

CANADA ROAD SUBDIVISION PH 1-- 2 lots only			2 Lots	1.97 Acres
	Per Lot Fee			
Sewer Development Fee (Dev Charge see Ord 08-119)	\$3,100.00		\$6,200.00	
Sewer Lift Station Maintenance Fee (per lift station)	\$110,000.00		N/A	
Sewer Connection Fee (per connection)			N/A	
Drainage Control Fee w/basin (per lot)	\$500.00		\$1,000.00	
Drainage Control Fee wo/basin (per lot)	\$1,000.00		N/A	
Engineering Review Fee (per lot)	\$300.00		\$600.00	
Construction Inspection Fee (\$500 plus \$300 per lot)	\$300.00		\$1,100.00	
Administrative Fee (\$200 for 1st Lot and \$100 per lot thereafter)	Varies		\$300.00	
Natural Resources Inventory Fee (\$200 plus \$25 per acre thereafter)	Varies		\$249.25	
Street Light Fee	100% of Cost		N/A	
Road Cut Fees	\$35.00		N/A	
Warning Siren (per lot)	\$50.00		\$100.00	
Tree Removal Fee (per acre or fraction of disturbed area - maximum \$10,000)	\$100.00		\$197.00	
GIS Fee (per lot)\$200 plus \$50 per lot thereafter	Varies		\$250.00	
Parkland Improvement Fee (per lot)	\$100.00		\$200.00	
Parkland Review Fee (\$400 plus \$20 per acre)	Varies		\$439.40	
		Total =	\$10,635.65	
Acres/Lot =	0.985			
Park Land Formula (D=LxAxPxM)				
L=Number of Lots (D.U.)	L =	2		
A=Avg. Family Size - use 2.94	A =	2.94		
P=Parkland Ratio use 0.010 (10 acres per 1000)	P =	0.010		
M=Density Multiplier from Table 2 of Sub. Regs	M =	1		
D=Dedication in acres	D =	0.0588	Acres	
Land Appraisal Value (per acre)		\$14,620.00	Payment in lieu of	
Total Dollar Value Required in Lieu of Dedication		=	\$859.66	
Total Amount Due			\$11,495.31	



- NOTE: THERE IS A 5' UTILITY EASEMENT ADJACENT TO ALL SIDE AND REAR LOT LINES WITH THE EXCEPTION OF THOSE SIDE LOT LINES WITH PUBLIC DRAINAGE EASEMENTS.
1. SETBACK REQUIREMENTS:
FRONT - 30'
SIDE - 5'
REAR - 25'
 2. ALL SIDE YARD AND REAR YARD SWALES SHALL BE MAINTAINED BY THE PROPERTY OWNER. THE PROPERTY OWNER CANNOT ALTER THE DIRECTION OF DRAINAGE FROM ITS DESIGNATED PATH PER THE APPROVED GRADING PLAN.
 3. ACCORDING TO THE FEDERAL EMERGENCY MANAGEMENT AGENCY'S FLOOD INSURANCE RATE MAP (FIRM), THIS PROPERTY LIES IN ZONE X (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN) AS IDENTIFIED IN COMMUNITY PANEL NUMBER 470402 0330G. MAP DATED FEBRUARY 6, 2015.
 4. TEMPORARY BENCHMARK (T.B.M.) BENCH MARK - AN ORIS SOLUTION MADE ON SITE (NAVD89). DRAIN INLET LOCATED ON THE WEST CORNER OF CANADA RD AND LAKE DISTRICT DR W. ELEVATION: 365.52

**CANADA ROAD ROAD SUBDIVISION
PHASE 1**

FINAL PLAT

LAKELAND, TENNESSEE

DIST. 01 - BLOCK 50 - PARCEL 479

TOTAL AREA: 198.77 AC (198.77 AC)

TOTAL LOTS: 16 (16 LOTS)

DATE: JANUARY, 2026 SCALE: 1" = 100'

REVELUP CORP., 10000 CANADA ROAD, L.L.C.

ADDRESS: 8481 E. Ochs Rd., Suite 3,000
Greenwood Village, CO. 80111

ENGINEER: RENAISSANCE GROUP



RGI PROJECT #26003



Board of Commissioners

Meeting Cycle: Thursday, May 21, 2026

Subject: **Resolution** - approving a residential development contract with REV3 Willows Holdings, LLC for The Willows at the Lake Phase 3

Staff Contact: Emily Harrell, City Manager / City Engineer

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Resolution R-79-2026.

BUDGET IMPACT

This item includes development fee revenue in the amount of \$177,096.82 to the General Fund and \$229,400.00 to the Sewer Fund.

DISCUSSION

The Willows at the Lake Phase 3 consists of 74 single family lots within Phase 9 of the Lake District Planned Development. The development contract includes construction of all roads, sanitary sewer, storm sewer, water, electricity and gas required for this phase of the development. A security in the amount of \$284,011.78 will be required to ensure public and common improvements are completed per the approved plans and specifications.

RESOLUTION R-79-2026

APPROVING A RESIDENTIAL DEVELOPMENT CONTRACT WITH REV3 WILLOWS HOLDINGS, LLC FOR THE WILLOWS AT THE LAKE PHASE 3 SUBDIVISION

- WHEREAS,** Developer is the owner of record of a tract of land zoned C-2 (General Business) with PD Overlay which contains approximately 7.6 acres, also identified by Parcel ID #'s L0159Q B00036, L0159Q B00037, L0159Q B00038, and L0159Q B00039 in the official records of the Shelby County Recorder's Office ("Subdivision Site") and desires to improve and develop the Subdivision Site into a 35-lot subdivision to be known as The Willows at the Lake Phase 3 ("Subdivision"); and
- WHEREAS,** the City's Municipal Planning Commission ("MPC") and Board of Commissioners ("BOC"), have approved the subdivision plan submitted by Developer with respect to the Subdivision ("Preliminary Development Plan"); and,
- WHEREAS,** Developer is required to install, at its expense, public improvements, including, but not limited to, water lines, fire hydrants, sanitary sewer, underground electrical power and gas utilities, grading, storm water drainage system, streets, curbs, gutters, sidewalks, street name signs, traffic control devices and streetlights in connection with development of the Subdivision at its own cost; and,
- WHEREAS,** Developer may be required, pursuant to its application and MPC and/or the City's Design Review Commission ("DRC") approval, to install, at its expense, private improvements and amenities, including, but not limited to, private streets and alleys, fences, entrance treatments and signage, walls, lakes, playgrounds, swimming pools, tennis courts and other recreational facilities, common open space, walking trails, storm water retention and/or detention basins, landscaping and related irrigation systems, relative to said Subdivision, none of which shall be accepted for maintenance by the City; and,
- WHEREAS,** the City is willing to provide services to the Subdivision in accordance with the City's standard policies and applicable rates; and,
- WHEREAS,** the City and Developer, by the terms of this Contract, desire to specify those detailed costs, division of responsibilities and maintenance and other conditions in addition to the Land Development Regulations and the Construction Plat/Plan, heretofore approved, according to State Statute by the MPC and/or the BOC, said additional terms not to be considered as a variance from or modification to Regulations, plans or plat, as approved on the date of execution; and,
- WHEREAS,** this Contract is entered into by the City at the insistence of Developer upon the understanding that Developer shall remain fully responsible for specific compliance with the requirement of the Land Development Regulations, the

RESOLUTION R-79-2026

APPROVING A RESIDENTIAL DEVELOPMENT CONTRACT WITH REV3 WILLOWS HOLDINGS, LLC FOR THE WILLOWS AT THE LAKE PHASE 3 SUBDIVISION

Technical Specifications of the City and the Construction Plat/Plan, duly prepared by Developer subject to review and recommendation of the City Engineer and the City Planner or person(s) designated by the City Manager; and,

WHEREAS, the City is willing to approve the Subdivision, and all property and/or all street dedications, subject to Developer's compliance with any and all applicable Federal and State of Tennessee laws and local statutes, ordinances, codes, rules and/or regulations in addition to the specific conditions hereinafter set forth:

WHEREAS, the residential development contract is subject to minor revisions, review, and approval by the City Attorney:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the Mayor is hereby authorized to execute, and the City Recorder to attest, a residential planned development contract with REV3 Willows Holdings, LLC for The Willows at the Lake Phase 3 Subdivision.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 21st day of May 2026, the public welfare requiring it.

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder

RESIDENTIAL SUBDIVISION DEVELOPMENT CONTRACT

INTRODUCTION

THIS RESIDENTIAL SUBDIVISION DEVELOPMENT CONTRACT (“Contract”) is made and entered into this the _____ day of _____, **2026**, by and between **REV3 WILLOWS HOLDINGS, LLC**, a limited liability company organized and existing under the laws of the State of Tennessee (“Developer”), and **THE CITY OF LAKE LAND TENNESSEE**, a municipality organized and existing under the laws of the State of Tennessee (“City”).

W I T N E S S E T H:

WHEREAS, Developer is the owner of record of a tract¹ of land zoned C-2-(General Business) which contains approximately 12.95 acres, also identified by Parcel ID # L0159Q B00036, L0159Q B00037, L0159Q B00038, and L0159Q B00039 in the official records of the Shelby County Recorder’s Office (“Subdivision Site”) and desires to improve and develop a portion of the Subdivision Site into a **74-lot** subdivision to be known as **The Willows at the Lake Phase 3**(“Subdivision”); and

WHEREAS, the City’s Municipal Planning Commission (“MPC”), has approved the subdivision plan submitted by Developer with respect to the Subdivision (“Preliminary Development Plan”); and

WHEREAS, Developer is required to install, at its expense, public improvements, including, but not limited to, water lines, fire hydrants, sanitary sewer, underground electrical power and gas utilities, grading, storm water drainage system, streets, curbs, gutters, sidewalks, street name signs, traffic control devices and streetlights in connection with development of the Subdivision at its own cost; and

WHEREAS, Developer may be required, pursuant to its application and MPC and/or the City’s Design Review Commission (“DRC”) approval, to install, at its expense, private improvements and amenities, including, but not limited to, private streets and alleys, fences, entrance treatments and signage, walls, lakes, playgrounds, swimming pools, tennis courts and other recreational facilities, common open space, walking trails, storm water retention and/or detention basins, landscaping and related irrigation systems, relative to said Subdivision, none of which shall be accepted for maintenance by the City; and

WHEREAS, the City is willing to provide services to the Subdivision in accordance with the City’s standard policies and applicable rates; and

WHEREAS, the City and Developer, by the terms of this Contract, desire to specify those detailed costs, division of responsibilities and maintenance and other conditions in addition to the

¹ If Developer is not the owner of record of the Subdivision Site but has permission from the actual owner of record to develop same, the owner will be required to join Developer herein and all obligations imposed upon Developer hereunder shall be jointly and severally imposed on Developer and Owner.

Land Development Regulations and the Construction Plat/Plan, heretofore approved, according to State Statute by the MPC and/or the Board of Commissioners (“BOC”), said additional terms not to be considered as a variance from or modification to Regulations, plans or plat, as approved on the date of execution; and

WHEREAS, this Contract is entered into by the City at the insistence of Developer upon the understanding that Developer shall remain fully responsible for specific compliance with the requirement of the Land Development Regulations, the Technical Specifications of the City and the Construction Plat/Plan, duly prepared by Developer subject to review and recommendation of the City Engineer and the City Planner or person(s) designated by the City Manager; and

WHEREAS, the City is willing to approve the Subdivision, and all property and/or all street dedications, subject to Developer’s compliance with any and all applicable Federal and State of Tennessee laws and local statutes, ordinances, codes, rules and/or regulations in addition to the specific conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the promises and mutual covenants of the parties herein contained and all other consideration herein recited, it is understood and agreed as follows:

GENERAL PROVISIONS

1. Construction Standards. Developer shall construct the Subdivision in accordance with the Outline Plan dated April 21, 2016, approved by the MPC on May 19, 2016, and Board of Commissioners on June 9, 2016, and Preliminary Development Plan dated October 10, 2018, approved by the MPC on October 18, 2018, and Board of Commissioners on November 8, 2018, PDP Amendment dated November 21, 2019, approved by the MPC on November 21, 2019, approved by the BOC on December 12, 2019, as well as Construction plans as may hereafter be submitted by Developer and approved by City, and if applicable, the requirements of the DRC, and in accordance with the requirements of (a) City Land Development Regulations; (b) City Zoning Ordinance and any other applicable Ordinances of the City; (c) City Design Guidelines; (d) the applicable building and fire safety regulations of Shelby County Tennessee. Items (a) through (d) are hereby made a part of this Contract by reference as if fully set forth herein and are hereinafter referred to collectively as “Codes”. References herein to said Codes are to those in effect on the date this Contract is approved.

Developer shall also construct the Project in accordance with the following standards and specifications, all of which are incorporated herein by reference as if fully set forth:

- (a) The standards of the American Society of Testing Materials (ASTM);
- (b) The requirements of the Office of Safety and Health Administration (OSHA);
- (c) The requirements of the Federal Americans with Disabilities Act (ADA);
- (d) The Standard Specifications for Road and Bridge Construction of the Tennessee Department of Transportation; and
- (e) The Standards of the American National Standards Institute (ANSI).

- (f) The requirements of the Tennessee Department of Environment and Conservation.

All standards and specifications set forth above are those that are in effect on the date this Contract is approved.

2. Inspection and Testing – Costs. That Developer shall pay, on a monthly basis, the reasonable expenses of engineering inspection by the City Engineer or his designee, along with any laboratory testing expenses reasonably deemed necessary by the City Engineer and incurred for material testing and soil density and moisture content test, provided, however, that Developer shall remain fully responsible for construction to the approved design and quality control, and that the City Engineer is vested with the right of periodic inspections, final approval and stop work order as a measure of secondary or subsequent enforcement.

3. Approval of Subdivision Plans. In addition to the approval of MPC, Developer shall, within three (3) years of receiving approval of the Preliminary Development Plan, also obtain the approval of the City Engineer for the initial phase Subdivision Construction Plans. All construction relating to the Subdivision shall be subject to inspection and approval by the City until the end of the warranty period and release of Security.

OWNERSHIP

4. Developer agrees it shall have no claim, direct or implied, in the title or ownership of the public improvements, except sidewalks, specified in this contract that are to be dedicated to the City by virtue of the official recording of the Final Plat for the Subdivision and accepted (except for sidewalks) for perpetual maintenance by the City (the “Public Improvements”). The City, upon Initial Acceptance [hereinafter defined] and Final Plat recording, will take full title to the Public Improvements. Maintenance and or warranty responsibilities of the Developer prior to the end of the warranty period and release of Security are provided for hereinafter.

5. Developer agrees that it will not transfer ownership of the Subdivision Site without first providing the City with notice of when the transfer is to occur and the identity, current address and telephone number of the proposed Transferee. If it is Transferee’s intention to develop the Subdivision in accordance with this Contract, Developer agrees to provide the City an Assumption Agreement by which Transferee agrees to perform the obligations required under this Contract and to provide the security needed to assure such performance. Said Assumption Agreement will be subject to the approval of the BOC and City Attorney. Unless the Assumption Agreement specifically so provides, Developer shall not be released from its obligations hereunder. The City will not unreasonably withhold its consent with respect to the foregoing.

6. Developer understands that if it transfers the Subdivision site without first providing the notice of transfer and Assumption Agreement as required herein and receiving the approval of the BOC and City Attorney, it will be in breach of this Contract and the City may require that all work be stopped relative to the Subdivision and subject Developer to a declaration of fault.

7. Developer agrees to furnish, on demand, satisfactory evidence that it has the lawful right to enter into this Contract for the purposes herein contained. Any security for Developer's obligations hereunder is subject to the approval of the City Attorney.

8. Duration of Obligations. The obligations of Developer hereunder shall run with the Subdivision Site until Developer's obligations have been fully met. Any party taking title to the Subdivision Site, or any part thereof, shall take said real property subject to such obligations.

SECURITY

9. (a) Developer will furnish to the City, not later than the execution of this Contract by Developer, an estimate as to quantity and cost of all public and private improvements, on or off site (i.e., specific Design Review Commission requirements: brick walls and entrance treatments, landscaping, fencing, lighting, etc.) required by the City pursuant to MPC and/or DPC approval, with the exception of electrical power, water and gas utilities.

(b) Developer shall provide an Irrevocable Letter of Credit capable of presentation to the issuer in Shelby County, Tennessee, issued from a bank doing business, subject to service of process, and subject to both subject matter and personal jurisdiction in Shelby County, Tennessee, with no fixed expiration date, or other adequate security acceptable to the City ("Security") in the amount of **Two Hundred Eighty-Four Thousand Eleven Dollars and Seventy-Eight Cents(\$284,011.78)** for all public and/or private internal improvements, plus a sum equal to the cost, as estimated by Developer and approved by the City Engineer, of improvements public or private required by the City pursuant to MPC and/or DRC approval but to be constructed or installed off of the Project Site. It is the policy of the City to only accept as Security an Irrevocable Letter of Credit, cash or its equivalent. The City will accept a letter of credit in the amount of \$140,000.00 plus a Performance Bond in the amount of \$284,011.78. The form and substance of any Irrevocable Letter of Credit is subject to the approval of the City Attorney.

(c) The Final Plat of the Subdivision site shall not be recorded with the Shelby County Register's Office until the Subdivision has reached the level of Substantial Completion, as hereinafter defined. At that time, upon application of Developer and approval of the BOC, the amount of Security may be reduced to the cost, as estimated by the City, of uncompleted requirements relative to the Subdivision plus a reasonable sum to cover Developer's warranty obligations hereunder.

(d) Although the amount of the Security may be less than the total cost of completion by Developer of all of Developer's obligations hereunder, it is understood and agreed that the Security, subject to its limit, is to furnish security for the performance of all of Developer's obligations hereunder but that such obligations are not limited by the amount of such Security. The Security shall remain in force through the end of the warranty period, although Security may be reduced from time to time as provided herein. All collection expenses, court costs and reasonable attorney's fees incurred by the City in connection with collection under the Security shall be paid by Developer and such obligation shall be secured by the Security. The City shall be entitled to recover the cost thereof, reasonable administrative fees, reasonable attorney's fees and interest calculated on any unpaid balance at the rate of ten percent (10%) per annum until the unpaid balance is fully paid.

(e) Developer agrees that if the Security furnished to secure the obligations of Developer under this Contract, due to inflation and/or rising costs, previous errors in estimation, or otherwise, is inadequate to secure such obligations at the time an extension of time is sought, it will provide additional security to bring the Security amount in line with current cost projections made by the City Engineer.

INSURANCE

10. (a) Developer, upon affixing its signature to this agreement, shall provide at no cost to the City, a policy or policies of insurance to the City from insurance companies acceptable to the City and licensed by the Tennessee State Insurance Commissioner to conduct business in the State of Tennessee with coverage limits as set forth below. Said insurance policy or policies shall be evidenced by current original certificates and/or policies attached to this Contract and kept in full force and effect throughout the life of this Contract as required by the City. Each certificate or policy shall require and state in writing that “thirty (30) days prior to cancellation or material changes in the policies, notice thereof shall be given to the City of Lakeland Tennessee by registered mail, return receipt requested.”

(b) Developer shall purchase and maintain commercial general liability insurance and umbrella liability insurance with minimum limits of \$1,500,000.00 per occurrence and other insurance that shall insure against claims arising out of Developer’s performance under this Contract, whether such claims arise out of the actions of Developer, any subcontractor of the Developer, their employees, agents or independent contractors or anyone for whose acts any of them may be liable, including, without limitation:

(1) Claims brought under worker’s compensation in accordance with the Statutory Requirements and limits of the State of Tennessee. “All States Endorsement” is required or a Certificate of the State Worker’s Compensation Board showing proof of ability to pay compensation directly; provided, however, if Developer has no employees who are eligible to be covered under worker’s compensation insurance, Developer shall not be required to furnish insurance against worker’s compensation but shall require the party(s) contracting with Developer to perform work on the Project Site to furnish evidence of such insurance for the employees of same as required above;

(2) Claims for the personal injury, occupational illness or death of Developer’s employees, if any;

(3) Claims for the personal injury, illness or death of any person other than Developer’s employees or agents;

(4) Claims for injury to or destruction of tangible property, including loss of use resulting there from;

(5) Claims for property damage or personal injury or death of any person arising out of the ownership, maintenance or use of any motor vehicle;

(6) Claims by third parties for personal injury and property damage arising out of Developer's failure to comply with Developer's obligations under this contract;

(7) Premises and Operations;

(8) Independent Contractors;

(9) Products and Completed Operations;

(10) Blanket Contractual or its current equivalent policy language;

(11) XCU (Explosion, Collapse and Underground) Coverage or its current equivalent policy language;

(12) Broad Form Property Damage or its current equivalent policy language;

(13) Commercial automobile liability insurance covering owned, hired and non-owned vehicles.

(c) The insurance coverage required by this paragraph shall include the coverage specified above with policy limits of not less than \$1,500,000.00 Combined Single Limit general liability and \$1,500,000.00 Combined Single Limit automobile liability (including, but not limited to, bodily injury (including death) and property damage) per occurrence. These minimum limits may be met through a combination of primary and umbrella insurance policies. The commercial general liability insurance coverage shall include completed "incident" as opposed to "claims made" insurance coverage and liability insurance applicable to Developer's obligations under this Contract. All such insurance shall remain in effect until the City issues its written notice of the release of Security of the completed Project. In addition, Developer shall maintain "incident" as opposed to "claims made" insurance for at least one (1) year after the City issues its written notice of release of Security. Developer shall furnish the City with evidence of the continuation of all such insurance at the time of issuance of the notice of release of Security.

(d) Prior to commencing any work on the Project, Developer will furnish to the City a certificate of insurance evidencing the required coverage.

(e) The furnishing of the aforesaid insurance shall not relieve Developer of its obligation to indemnify the City in accordance with the provisions of this Contract.

TIME SCHEDULE

11. (a) It is agreed by Developer and the City that this Contract shall become void and Developer will be in material breach of this Contract unless the following items are accomplished within one (1) year from the date of approval of this Contract by the BOC. Items (1), (2), (3), and (4) below must be completed prior to starting Construction below.

- (1) Signatures of Developer, and, if applicable, of Owner of the Subdivision Site, on two original copies of this Contract.
- (2) Signatures of Developer, and, if applicable, of Owner of the Subdivision Site, on two original copies of the Inspection and Maintenance Agreement for Private Stormwater Facilities.
- (3) All fees paid to the City as specified herein.
- (4) Security is received by the City as specified herein.
- (5) Insurance certificate is received by the City as specified herein.

If items (1-5) above are completed within one year from the date of this Contract, Developer shall have one additional year to commence Construction.

“Construction” as used in this subsection is defined as the placing of construction materials in a permanent position and fastened permanently or extensive grading, including demolishing or removal of existing structures necessary for the development of the Subdivision.

(b) The failure of Developer to comply with the provisions of this paragraph shall, at the discretion of the City Manager, result in the approval of the City of Lakeland being withdrawn and the approvals of the MPC and, as applicable, the DRC similarly being withdrawn and of no further force and effect.

12. Developer shall substantially complete the Subdivision on a timely schedule and in an expeditious manner, with the date of Substantial Completion to be not later than four (4) years from the date the BOC approves this Contract. The term “Substantial Completion” as used herein shall be when Developer has completed all required Public and Private Improvements to the Subdivision Site, specifically including but not limited to sanitary sewer (unless served by septic system), water, natural gas and electricity service to each lot, and all required off-site Public Improvements relative to the Subdivision as verified by the City Engineer and approved by the MPC.

(a) Developer agrees that if due to unforeseen circumstances it is unable to complete all work included in this Contract within the time specified herein, it will submit a written request for extension of the Contract period to the City at least sixty (60) days prior to the expiration of the existing Contract period, specifying the reason for its failure to complete the work as agreed, and a prospective date for such completion.

(b) The City will not unreasonably withhold approval of extensions of time where Developer has complied with the requirements of notice to the City and provided the required additional Security, if any is needed.

13. Developer agrees that its failure to follow the extension of time procedure provided herein shall constitute a breach of this Contract. Developer agrees that should it fail to complete any part of the work outlined in this Contract in a good and workmanlike manner, as approved by the City Engineer, the City shall reserve the right to withhold and/or withdraw all building permits and/or sewer service within the Subdivision until all items of this Contract have been fulfilled by Developer.

14. (a) It is agreed that after the date of Substantial Completion, as recommended by the City Engineer and approved by the BOC, the City will record the Final Plat (Mylar) of the Subdivision in the Register's Office of Shelby County, Tennessee after Developer has submitted a Final Plat suitable for recording, provided the Security being held by the City to guarantee Developer's obligations under this Contract is sufficient to cover the cost of the remaining required Public Improvements and the private improvements as estimated by Developer's Engineer and approved by the City Engineer. If the Security being held by the City is not sufficient, Developer shall increase same accordingly prior to the City recording the Final Plat. The original Final Plat shall be retained by the City as a permanent record. Developer shall be responsible for paying all recording costs. Final Plat recording shall signify Initial Acceptance of the project.

(b) Developer shall provide the City with a copy of the Final Plat using State Plane Coordinate System with NAD – 83 datum on disk or CD in DXF format (AutoCAD Release 14 or more current) prior to recording of the Final Plat of the Project. All MTEXT must be exploded.

(c) Developer shall furnish as-built plans to the City on reproducible, stable mylar media. Said plans shall show the sanitary sewer, storm drainage system, grading, water main and service lines and streets within the Subdivision before the City shall record the Final Plat of the Subdivision. Departure from the original plans and specifications shall not be permitted without the approval of the City Engineer, the MPC, DRC, and BOC as necessary. In addition to the plans furnished on reproducible mylar media, Developer shall provide a scanned copy of the as-built plans as a TIF image on CD and a DXF copy (AutoCAD Release 14 or more current) of the as-built plans on CD.

(d) Developer shall also furnish, in writing, the itemized as-built construction cost of all public improvements.

15. (a) Sidewalks. Notwithstanding any provision to the contrary herein, Developer shall ultimately be responsible for the installation of all required sidewalks, at its expense, and will include in the Security an amount sufficient to insure installation of all required sidewalks. All required sidewalks shall be completed, without defect and on a lot-by-lot basis, prior to the issuance of a Certificate of Occupancy ("C. O.") to the owner of each lot. Developer shall be responsible for repairing any latent defects in the sidewalks prior to the issuance of a Certificate of Occupancy ("C. O.") to the owner of each lot. (All references to sidewalks herein include required handicap ramps.)

(b) Curb and Gutter. All required curb and gutter must be completed and without defect prior to the issuance of a Certificate of Occupancy ("C. O.") for the Subdivision.

Developer shall also be responsible for repairing any latent defects and/or failures in the curb and gutter that occur, or first appear, after the issuance of the relevant C.O. and prior to the end of the warranty period and release of Security for the Subdivision.

(c) Final Surface Asphalt. Developer shall furnish and install asphalt base and a final asphalt surface course (wearing surface) on all streets, public and private, as required hereunder in accordance with City specifications.

- (1) The final surface (1.5") shall not be installed until Seventy-Five Percent (75%) of the lots in the Subdivision are built upon or within four years after the issuance of the first building permit, whichever comes first, or as otherwise specified by the City.
- (2) Developer shall maintain all streets in accordance with the warranty provisions provided for herein.
- (3) Developer shall make all necessary adjustments to manholes and valve boxes to meet finished surface grade and to repair subsurface or base repair, as required, in areas designated by the City prior to the application of the final asphalt surface.

WARRANTY

16. Developer and City agree that neither the final certificate of payment nor any provision of this Contract or its incorporated documents nor partial or entire occupancy of the Subdivision shall constitute an approval or acceptance of any work not performed in accordance with the Contract and its incorporated documents, nor relieve Developer of liability with respect to any express warranty or responsibility for faulty materials or workmanship.

17. (a) Developer is required to complete the Public Improvements, which are ultimately to be accepted by the City for perpetual maintenance, and all other improvements required by the City relative to the Subdivision, in accordance with the terms of this Contract. Further, Developer is to correct any defects or failures in all of such improvements that occur within one (1) year of the Final Plat recording. Any defect first appearing within the applicable one (1) year period shall be required to be corrected by Developer; and thereafter Developer shall be required to correct any defect again occurring in or relating to what was previously corrected within a one (1) year period commencing from the date of approval by the City Engineer of such correction. If the defect recurs within any one (1) year of its repair, Developer shall remain obligated to correct it until the condition is satisfactory to the City after one (1) year from the date of its last repair. This Warranty does not diminish, but is in addition to, all other rights and liabilities assessed herein.

(b) No sooner than ten (10) months nor later than eleven (11) months after the Final Plat recording, Developer shall so notify the City Engineer and the City Engineer, or his/her designee, shall inspect the streets, curbs and gutters, sidewalks, storm drain system, detention basin, landscaping, irrigation, fencing and all other required improvements to determine any

defects or failures of the same. If no defects or failures are found, the City Engineer shall report the same to the BOC at a regular or special meeting within thirty (30) days of the date of said inspection. The BOC, provided it agrees with the City Engineer, shall approve the final release of the Security, which shall constitute the end of the warranty period for the Subdivision. If defects or failures are found upon the aforesaid inspection, written notification outlining deficiencies to be corrected shall be provided to Developer along with the time period for corrections, not to exceed sixty (60) days. Within seven (7) days of notification by Developer that such corrections have been made or the expiration of the time period, whichever occurs first, the City Engineer shall re-inspect for correction of defects and failures. If all deficiencies have not been corrected, the City Engineer shall provide an updated written notification of deficiencies and Developer shall have thirty (30) days to make the remaining corrections. If all corrections are not made at this time, the City may demand payment on the Security, and, upon collection, shall proceed to make the corrections. If and when Developer or the City, as the case may be, has corrected all failures and defects, and a period of one (1) year has expired from the date of such corrections without defects again appearing in the corrected work, the City Engineer shall report the same to the BOC at a regular or special meeting within thirty (30) days of the date of said re-inspection. The BOC, provided it agrees with the City Engineer, shall approve the final release of the Security, which shall constitute the end of the warranty period for the Subdivision.

(c) It is the intention of the parties hereto that any Public Improvement required of Developer relative to the Subdivision which was found to be satisfactory by the City Engineer upon inspection as provided in Section 17 (b) shall thereafter be the obligation of the City to maintain. However, any such improvement found to be unsatisfactory by the City Engineer upon the initial inspection as provided in Section 17 (b) or any later inspection made pursuant to Section 17 (b) shall not be the obligation of the City to maintain until same remains satisfactory to the City for a period of one (1) year from the date it was inspected and found to be satisfactory by the City Engineer.

(d) At any time during the one (1) year warranty period beginning from the date of the Subdivision Final Plat recording, the City Engineer may recommend to the BOC that a portion of the Security be released based upon the City Engineer's estimation of the needed Security to ensure that funds will be available to correct any then outstanding defects in the improvements or to correct any defects which have been corrected but may reoccur.

REQUIRED IMPROVEMENT AND RELATED FEES

WATER

18. Developer shall install, at its expense, all water mains, hydrants, valves and appurtenances to serve all lots within the Subdivision from the existing Memphis Light Gas & Water (MLGW) water system and to install, at its expense, water service lines and appurtenances from the water main to the meter center at the front property line of each lot. Further, Developer shall pay all engineering, testing and laboratory costs incident to the water service in and to the Subdivision. Additionally, Developer shall extend all water mains to within two feet of the property line of any roadways connecting to adjacent properties that may be served by said main(s).

19. Developer shall install at its expense fire hydrants throughout said Subdivision in accordance with the Shelby County Fire Code, and if not specified in said Code, the type and location of said hydrants is to be approved by the City Engineer.

SANITARY SEWER

20. Developer shall pay to the City, the sum of **Two Hundred Twenty-Nine Thousand Four Hundred Dollars (\$229,400.00)**, which reflects the sewer development fee as required by Ordinance 08-119.

21. Developer shall install at its expense a State Board of Health and City approved sewerage system complete with pumping stations (as necessary), force main, sewer mains, manholes and appurtenances, within and without the limits of the Project and sewer laterals to the front of each lot within said Project. Developer shall pay the cost of engineering, inspection, testing and laboratory costs incident to the sewer service in or to the Project. Developer shall provide and install, at its expense, a State and City approved outfall sewage system complete with necessary sewer mains, manholes, and service laterals in the Project and pump stations and force mains as approved by the City Engineer upon approval of the plans and specifications for the Project. Pump stations will not be allowed without specific approval from the City Engineer and the City Board of Sewerage Commissioners. Said service lateral connections shall be extended to the surface inside of the property line and capped six (6) inches below the surface of the ground with a protective cap pipe placed over it and extending thirty (30) inches into the air. Additionally, Developer shall extend all sewer mains to within two feet of the property line of all adjacent properties that may be served by said main(s).

22. Developer shall install at its expense a cellular based telemetry system as approved by the City of Lakeland, in accordance with specifications provided by City, on any and all sewer lift stations servicing said Project. Additionally, Developer shall install and maintain, at its expense, a sight proof fence in conformance with a design plan approved by the DRC around the perimeter of any and all sewer lift stations on said Project.

STREETS

23. Developer agrees to dedicate and improve and/or construct, at no cost to the City, all public and/or private streets located within or required by this Subdivision and to comply with the road standards of the City to the satisfaction and approval of the City Engineer.

24. Developer shall bear the cost of all engineering, inspection and laboratory costs incurred by Developer and/or the City, incidental to the construction of street(s) to be constructed or improved pursuant to this Contract, including, but not limited to, material and density testing; and, if the City deems it necessary to have additional work of such nature performed, the Developer shall bear such costs also.

25. It is agreed and understood that if it is not necessary to change the existing grade, alignment or disturb the pavement of an existing street or road, Developer shall only be required to construct drainage, grade, gravel and pavement to match the existing pavement and construct

sidewalks, curb and gutter as required. If the existing grade and/or alignment are changed, Developer shall be required to grade, gravel and pave the full width of said street or road.

26. Developer shall complete all grading within the street right-of-way before the public utilities are installed.

27. Developer shall design and construct all private streets and roadways authorized within the Subdivision to standards equal to or greater than required by the Land Development Regulations and Technical Specifications of the City.

28. Developer and the City agree that easements for sanitary sewers, drainage and other required services may be located and utilized within private streets and shall be so noted on the Final Plat of said Subdivision.

29. Developer agrees that the City is not responsible for street repairs within private streets. The responsibility for repairing private streets will be that of the property owners and/or property owner's association and such responsibility shall be so noted on the Final Plat of said Subdivision.

SIDEWALKS

30. Developer shall furnish all labor and materials to construct and install all sidewalks and handicap ramps, at its expense, in accordance with the Land Development Regulations, Technical Specifications and the approved Development Plan.

STREET SIGNS, TRAFFIC CONTROL DEVICES, ETC.

31. Developer agrees to install, at its expense, permanent street signposts and markers at all street intersections in the Subdivision and to install, at its expense, traffic control devices, signage and striping relative to the Subdivision. The location of street signs to be installed shall be approved by the City Engineer. Variance from standard street sign type must be approved by the City. All traffic control devices, signage and striping shall be installed as per City Subdivision Regulations, the Manual on Uniform Traffic Control Devices and approved by the City Engineer.

EROSION, SEDIMENT AND DEBRIS

32. Developer agrees that all drainage and related facilities, including, without limitation, ditch paving, bank protection and fencing adjacent to open ditches, made necessary by the development of the Subdivision are to be constructed by Developer according to plans and specifications approved by the City Engineer.

33. Developer agrees that it will provide necessary erosion control, including, but not limited to, seeding for gentle slopes (4 to 1 or less) and grass sod for steeper slopes, with special grading and terracing, to the specifications of the City Engineer. All freshly excavated and embankment areas not covered with satisfactory vegetation shall be fertilized, mulched and seeded and/or sodded as required by the City Engineer to prevent erosion. In the event the City Engineer

determines that Developer is not providing necessary erosion control, the City Engineer shall officially notify Developer of the problem. If Developer has not corrected the problem within 7 days after notice, the City Engineer may make arrangements for the necessary materials, labor and associated costs to eliminate the erosion problem, documenting all expenses, specifically including reasonable administrative expenses, incurred in performing the work. Alternatively, the City reserves the right to issue a Stop Work Order on all work in progress within the bounds of the Subdivision until such time as Developer has corrected any erosion control deficiencies. Prior to releasing any Security hereunder, all expenses incurred by the City relative to the foregoing shall be paid in full by Developer plus interest on any unpaid balance accruing at the rate of ten percent (10%) per annum.

34. Any and all unenclosed watercourses lying partially or wholly within the boundary of the Subdivision Site shall be constructed to an adequate cross section to provide design flow without threat of erosion or flooding of any property within the Subdivision Site or any off-site property. Such watercourses shall be lined in a manner satisfactory to the City Engineer and any other agencies that may have jurisdiction.

35. All drainage structures necessary for the road plans affecting any watercourse lying partially or wholly within the Subdivision Site are to be provided by Developer.

DRAINAGE DESIGN AND RESPONSIBILITY

36. Developer shall pay to the City, the sum of **Thirty-Seven Thousand Dollars(\$37,000.00)**, which reflects the drainage control fee with detention as required by Ordinance 07-105.

37. Developer shall construct and install, at its expense, all storm water drainage channels, ditches and structures. All drainage control fees shall be paid to the City, and a retention/detention storage basin, as required, with sufficient hydrologic capacity to control all surface and ground water originating within and upstream of the Subdivision shall be constructed as required by the City. Said drainage system shall be designed such that the amount and rate of water from all sources leaving the Subdivision after full development shall not be significantly different after than before initiation of development unless approved by the City Engineer upon certification of a Professional Engineer registered in the State of Tennessee that the drainage system design and improvements upon full development of upstream and downstream properties, in accordance with the City's Land Use Plan, are sufficient to accept surface and ground water reasonably expected to flow on the Subdivision and discharge all waters reasonably expected to flow from the Subdivision so as not to damage or flood properties nor to increase the established base flood elevation of the upstream or downstream portion of Flood Plain within or without the Subdivision. Further, the adequacy of the drainage plan and construction thereof shall in all cases be certified by Developer's engineer as indicated by his signature and seal affixed upon the Final Plat of said Subdivision prior to the Initial Acceptance by the City and recording of said Final Plat.

38. Developer shall provide to the City, and to each lot purchaser or builder, a coordinated grading and drainage plan designed to ensure proper drainage of all lots and building sites within the Subdivision. Said plan shall be compatible with the overall drainage plan for the Subdivision and shall comply with the Subdivision Regulations. Further, the Final Plat shall

contain a notation stating that compliance with the Drainage Plan by individual lot owners and builders shall be a condition of the Building Permit issued by the City.

39. That in any development that alters or revises the Flood Plain shown on the Flood Hazard Boundary Map issued by the Federal Emergency Management Region Office, Developer shall provide to the City a Development Permit issued by the Federal Insurance Administration Regional Office accepting said alteration or revision of the Flood Plain. Further, until said Development Permit is provided, Developer shall not proceed with any work affecting the Flood Plain nor will the Final Plat of the Project be approved by the MPC.

40. Developer understands and agrees that the City, in its proprietary function, does not purport to specify the development layout nor the choice of available land uses; nor does the City design, construct, supervise nor certify the adequacy of the drainage improvements.

41. Developer understands and agrees that the City Engineer is not vested with any responsibility for the design of drainage improvements, nor is he required to determine drainage capacities, survey elevation, cross check adequacy nor specify the type and locations of drainage improvements; and in providing technical assistance, planning and review, the City does not commit itself to the construction, improvements or modification of the drainage system within or without the Subdivision.

42. Developer understands and agrees that it is the responsibility of Developer to properly anticipate, survey, design and construct all drainage improvements so that the Subdivision will not increase, alter or affect the flow of surface or channelized waters from or onto any property as to damage or flood any property or contribute to the same.

43. Developer understands and agrees that in providing technical assistance, planning and review, the City seeks to enforce its minimal governmental standards and does not relieve or accept any of Developer's liability and responsibility to properly design and construct the Subdivision.

44. Developer further agrees to indemnify and hold harmless the City and the City Engineer from any loss or damage from any claim, cause of action or liability resulting in whole or part from the design, construction and/or installation of the Subdivision. The aforesaid indemnity and hold harmless agreement include, without limitation, the reasonable expenses of the City incurred in defending itself against any matter covered by such indemnity agreement, including attorney fees and expenses of litigation.

45. As long as the City holds Security it reserves the right to use said Security for completion and/or repair of any drainage structure during the warranty period of the Subdivision served by said structure.

46. The Final Plat which is to be recorded shall contain provisions substantially similar to the following if the Subdivision is to be subject to covenants and restrictions imposed by the Developer and/or if any area of the Subdivision is to be maintained at the expense of a property owners association:

“The Covenants and Restrictions set out herein are private in nature and are not subject to enforcement by the City of Lakeland.

The Developer will establish a not-for-profit property owners association (“POA”), which will have total responsibility for maintenance and repair of the common area(s) in the Subdivision after the present owner ceases such function. In the event the present Owner of the property shown hereon fails to organize the POA, or, if, after its organization, it ceases to function or exist, then, in the event the City of Lakeland, in accordance with applicable law and/or ordinances, expends funds to maintain or repair the common area, the expenses thereof plus an administrative fee shall become a lien, on a pro rata basis and severally, on each lot shown hereon and may be enforced in accordance with law. All owners of lots will be required to become members of the POA.”

ADMINISTRATIVE FEES

Engineering Review Fee

47. Developer agrees to pay to the City the sum of **Twenty-Two Thousand Two Hundred Dollars (\$22,200.00)**, (\$300 per lot), which represents the engineering review fee as required by Ordinance 07-105, prior to the execution of this Contract.

Construction Inspection Fee

48. Developer agrees to pay to the City the sum of **Twenty-Two Thousand Seven Hundred Dollars (\$22,700.00)**, (\$500 base fee plus \$300 per lot), which sum represents the construction inspection fee required by Ordinance 07-105, which shall be paid prior to the execution of this Contract. Neither observations by the City Engineer and Construction Inspectors, nor inspections, tests or approvals by others shall relieve the Developer from its obligation to perform work in accordance with the terms of this Contract. Developer further agrees to pay a \$50 re-inspection fee for each inspection after a Notice of Violation has issued, payable within ten (10) days of receipt of invoice.

Administrative Review Fee

49. Developer agrees to pay to the City the sum of **Seven Thousand Five Hundred Dollars (\$7,500.00)**, (\$200 1st lot and \$100 per lot thereafter), which represents the administrative review fee as required by Ordinance 07-105, prior to the execution of this Contract.

Geographical Information System (GIS) Fee

50. Developer agrees to pay to the City the sum of **Three Thousand Eight Hundred Fifty Dollars (\$3,850.00)**, (\$200 plus \$50 per lot thereafter), which represents the Geographical Information System (GIS) Fee as required by Ordinance 07-105.

Natural Resources Inventory/Analysis Fee (per acre)

51. Developer agrees to pay to the City the sum of **Four Hundred Ninety-Eight Dollars and Seventy-Five Cents (\$498.75)**, (\$200 plus \$25 per acre thereafter), which represents the Natural Resources Inventory/Analysis Fee as required by Ordinance 07-105.

Parkland Improvement Fee (per lot)

52. Developer agrees to pay to the City the sum of **Seven Thousand Four Hundred Dollars (\$7,400.00)**, (\$100 per lot), which represents the Parkland Improvement Fee as required by Ordinance 07-105.

Tree Removal Fee (per acre)

53. Developer agrees to pay to the City the sum of **One Thousand Two Hundred Ninety Five Dollars (\$1,295.00)**, (\$100 per acre or portion thereof, maximum \$10,000), which represents the tree removal fee as required by Ordinance 07-105, prior to the execution of this Contract.

Warning Siren Fee

54. Developer agrees to pay to the City the sum of **Three Thousand Seven Hundred Dollars (\$3,700.00)**, (\$50 per lot), which represents the Warning Siren Fee as required by Ordinance 07-105..

Parkland Review Fee (per acre)

55. Developer agrees to pay to the City the sum of **Six Hundred Fifty-Nine Dollars(\$659.00)**, (\$400 plus \$20 per acre) which represents the Parkland Review/Development Fee as required by Ordinance 07-105.

MISCELLANEOUS CONDITIONS

56. Easements. Developer agrees that it will grant any and all necessary easements and rights-of-way across its property to effectuate the requirements of this Contract. Any off-site easements and/or right-of-way required for the Subdivision must be obtained and furnished by Developer to the City and recorded prior to Contract approval. Said easements and rights-of-way shall be in form, type, size and character acceptable to the City. Developer shall grant and/or obtain and furnish said easements without expense to the City of Lakeland and will waive any claim for damages arising from the granting or obtaining thereof.

57. It is understood and agreed that the City is not and could not be expected to oversee, supervise and/or direct the construction of all construction and improvements contemplated hereunder. Neither is the City Engineer vested with the original design responsibility nor the means to formally survey elevations, capacity, structural integrity, type, adequacy or the locations of improvements at every stage of the construction process. The City Engineer is vested with the

right of periodic inspections, final approval and stop work order as a measure of secondary or subsequent enforcement. Developer now has and shall retain the responsibility to properly anticipate, survey, design and construct the development improvements and give full assurance that same shall not adversely affect the flow of surface water from or upon any property. In providing technical assistance, plan and design review, the City does not and shall not relieve Developer from or accept any liability from Developer. Developer will provide his own Project Engineer whose duties and responsibilities are explained in the General Conditions of the City of Lakeland Construction Specifications.

58. In situations which may affect the safety or protection of persons, the work, or property at the Subdivision Site or adjacent thereto, Developer, without special instruction or authorization from the City, is obligated to act to prevent any and all threatened damage, injury or loss. If the City has to use its resources to respond to situations which may affect the safety or protection of persons, the work, or property at the Subdivision Site or adjacent thereto, it is agreed that the City will keep a record of costs associated therewith, including without reservation reasonable administrative fees and expenses, and will be reimbursed by Developer.

59. Developer agrees that the City shall have the right to enter the Subdivision Site and make emergency repairs to any improvements when the health and safety of the general public requires it. Developer will reimburse the City for reasonable cost, including without reservation reasonable administrative fees and expenses, incurred by it in making such repairs.

60. Developer agrees to secure all required permits for the demolition of structures on the subject property. Developer further agrees that it will haul all scrap, buildings, materials, trees, debris, rubbish and other degradable materials to a permitted landfill on a timely basis and not bury, burn or cause to be burned, such materials or allow them to accumulate within the Subdivision Site or within the corporate limits of the City.

61. Developer agrees that should it default in performing any of its obligations under this Contract and it becomes necessary to engage an attorney to file necessary legal action to enforce provisions of this Contract or sue for any sums of money due and owing or liability arising incidental to the Contract, Developer will pay to the City reasonable attorney's fees and expenses of litigation.

62. Prior to the release of Security for the Subdivision by the City, Developer shall deliver to the City an affidavit certifying that all subcontractors and material suppliers furnishing labor and/or material for the improvements required under this Contract have been paid in full. The Developer shall also provide a release of all liens, and of the right to claim liens, from all subcontractors and material suppliers furnishing labor or materials for the development.

63. Developer shall be responsible for the cost of any and all relocation, adjustment, modification, installation and/or removal of utilities, streets, curbs, gutters, sidewalks, drainage and all other improvements made necessary by the development of the Subdivision, both on and off site. All electrical utilities shall be installed underground unless expressly waived by the BOC upon written request to the DRC and after a recommendation by the DRC is submitted to the BOC.

64. Developer agrees to pay a “Payment in-Lieu-of or Dedication for Parkland” in the amount of **Seventy Thousand Two Hundred Ninety-Four Dollars and Seven Cents (\$70,294.07)** as per Article II Neighborhood Development Regulations, Section D, 4.b. of the Lakeland Subdivision Regulations.

65. Gas and Electric Service. Developer shall install underground electric and natural gas service to the Subdivision in accordance with the electric and natural gas service policy specified by the agreement between the City and the Memphis Light, Gas and Water Division of the City of Memphis and City ordinances and/or policies in effect at the time of such installation.

66. Indemnity. Developer will indemnify and hold the City harmless against all claims that may arise out of or result from Developer’s performance under this Contract, whether such claims arise out of the actions of Developer, any subcontractor of Developer, or anyone directly or indirectly employed or directed by either of them. This indemnity agreement includes, without limitation, all tort claims, both intentional and otherwise, and all claims based upon any right of recovery for property damage, personal injuries, death, damages caused by downstream deposits, sediment or debris from drainage, damages resulting from Developer changing the volume or velocity of water leaving Developer’s property and entering upon the property of others, and claims under any statutes, Federal or state, relative to water, drainage and/or wetlands, and reasonable attorney’s fees and costs incurred by the City in defending itself as a result of the aforesaid and/or enforcing this Contract.

67. Safety. Developer shall maintain barricades, fences, guards and flagmen as reasonably necessary to ensure the safety of all persons at or near the Subdivision Site during construction. All construction material, including, without limitation, mud, silt, dirt and gravel, shall be kept off existing streets at all times. In the event such mud, silt, dirt, gravel or other construction material is washed, blown or carried into an existing street, Developer shall take immediate steps to remove such materials. If Developer does not remove such materials after notification by the City, and the City deems it necessary to clean the affected streets, the Developer agrees to reimburse the City for all such cleaning expenses.

68. Construction Activity. (a) Developer will not carry on or permit construction activity under this Contract earlier than 6:00 a.m. nor later than 7:00 p.m., Monday through Saturday, and no construction activity, other than emergency repairs, shall be carried out on Sundays.

(b) Developer agrees to include the language “all streets shall be kept clear and free of dirt and debris” in all contracts between Developer and the contractors, subcontractors, builders, etc., unless otherwise authorized in writing by the City Engineer.

(c) Developer shall provide the City with the name, address and phone number of person(s) to be contacted and responsible for correcting any of the requirements set forth above should the occasion arise to do so.

69. The use of any gender herein shall apply to all genders, the singular shall include the plural, and the plural shall include the singular, as the content and context may require.

70. If litigation ensues with respect to this Contract and the City prevails therein, the City shall be entitled to recover from Developer its reasonable attorney's fees and the costs and expenses of such litigation, including reasonable attorney's fees and the costs and expenses of such litigation related to any appeal. The court(s) before which such litigation is pending shall determine whether the City prevailed and the amount of such fees, costs, and expenses to be recovered by the City as a result of prevailing; and, if the City prevails in part, but not in whole, an equitable award of its attorney's fees and expenses shall be made by the court(s). The same provision as immediately aforesaid shall be applicable to any litigation necessary to establish the City's right to recover under the Security. The Security shall cover all Developer's obligations under this Contract, including, without limitation, the obligation of Developer to pay the fees, costs and expenses of the City as provided for in this Section of the Contract.

71. Interpretation and Severability. If any provision of this Contract is held to be unlawful, invalid or unenforceable under present or future laws effective during the terms hereof, such provisions shall be fully severable and this Contract shall be construed and enforced as if such unlawful, invalid or unenforceable provision was not a part of this contract. Furthermore, if any provision of this Contract is capable of two constructions, one of which would render the provision void and the other which would render the provision valid, then the provision shall have the meaning that renders it valid.

72. Construction of Contract. Each party has received and had the opportunity to review this Contract, and each party has had the opportunity, whether exercised or not, to have each respective party's attorney review this Contract, and, accordingly, the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Contract.

73. No Waiver. The failure of the City to insist upon prompt and strict performance of any of the terms, conditions or undertakings of this Contract, or to exercise any right herein conferred, in any one or more instances, shall not be construed as a waiver of the same or any other term, condition, undertaking or right.

74. Amendments and Modification. This Contract shall not be modified in any manner, except by an instrument in writing executed by or on behalf of all parties.

75. Authority to Execute. City and Developer each warrant and represent that the party signing this Contract on behalf of each has authority to enter into this Contract and to bind the City and Developer, respectively, to the terms, covenants and conditions contained herein. Each party shall deliver to the other, upon request, all documents reasonably requested by the other evidencing such authority, including a copy of all resolutions, consents or minutes reflecting the authority of persons or parties to enter into agreements on behalf of such party.

76. Notices. All notices, demands and requests required or permitted by this Contract shall be in writing (including telecopy communications) and shall be sent by facsimile transmission, air or other courier, or hand delivery, as follows:

- (i) CITY
CITY OF LAKELAND
ATTN: CITY MANAGER
10001 HIGHWAY 70
LAKELAND, TN 38002
Telephone: **(901) 867-2717**
Facsimile: **(901) 867-2063**

With Required Copies To:
City Engineer; and
City Attorney
At same address as above.

- (ii) DEVELOPER
REV3 WILLOWS HOLDINGS, LLC
925 NORTHPOINT PARKWAY, SUITE 204
ALPHARETTA, GA 30005

77. Any party to this Contract may change such party's address for the purpose of notices, demands and requests required or permitted under this Contract by providing written notice of such change of address to the other party, which change of address shall only be effective when notice of the change is actually received by the party who thereafter sends any notice, demand or request.

78. Choice of Law. This Contract is being execute and delivered and is intended to be performed in the State of Tennessee, and the laws (without regard to principles of conflicts of law) of the State of Tennessee shall govern the rights and duties of the parties hereto in the validity, construction, enforcement and interpretation hereof.

OVERALL FEE/COST SUMMARY
(as more specifically set forth in Exhibit A hereto)

(1)	Sewer Development Fee	\$229,400.00
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(2)	Sewer Lift Station Maintenance Fee	N/A
(3)	Sewer Connection Fee	N/A
(4)	Street Light Fee	N/A
(5)	Road Cut Fee	N/A
(5)	Drainage Control Fee (w/ Basin)	\$37,000.00
(6)	Drainage Control Fee (w/o Basin)	N/A
(7)	Engineering Review Fee	\$22,200.00
(8)	Construction Inspection Fee	\$22,700.00
(9)	Administrative Review Fee	\$7,500.00
(10)	Geographical Information Systems Fee	\$3,850.00
(11)	Natural Resources Inventory & Analysis Fee	\$498.75
(12)	Parkland Improvement Fee	\$7,400.00
(13)	Tree Removal Fee	\$1,295.00
(14)	Warning Siren Fee	\$3,700.00
(15)	Parkland Dedication Fee	\$70,294.07
(16)	Parkland Review Fee	\$659.00
	Total	\$406,496.82

IN WITNESS WHEREOF, the parties hereto have affixed their hands and seals at Lakeland, Tennessee, this _____ day of _____, 2026.

DEVELOPER:
REV3 WILLOWS HOLDINGS, LLC

CITY OF LAKELAND:

By: _____

Date: _____

ATTEST: _____

APPROVED AS TO FORM:

By: _____

DATE APPROVED BY BOARD OF COMMISSIONERS: _____

DATE APPROVED BY BOARD OF SEWERAGE COMMISSIONERS: _____

STATE OF TENNESSEE
COUNTY OF SHELBY

Before me, a notary of public of the state and county mentioned, personally appeared _____, with whom I am personally acquainted, and who, upon oath, acknowledged himself to be _____, the within named bargainer, a corporation, and that such officer, as such _____, executed the foregoing instrument for the purpose therein contained, by personally signing the name of the corporation as managing partner, by himself as _____.

Witness my hand and seal at office; this is the _____ day of _____, 20____.

Notary Public

My Commission Expires: _____

EXHIBIT "A"

Subdivision Development Fees Worksheet						
The Willows at the Lake Ph 3				74	Lots	12.95 Acres
	Per Lot Fee					
Sewer Development Fee (Dev Charge see Ord 08-119)	\$3,100.00		\$229,400.00			
Sewer Lift Station Maintenance Fee (per lift station)	\$110,000.00		N/A			
Sewer Connection Fee (per connection)			N/A			
Drainage Control Fee w/basin (per lot)	\$500.00		\$37,000.00			
Drainage Control Fee wo/basin (per lot)	\$1,000.00		N/A			
Engineering Review Fee (per lot)	\$300.00		\$22,200.00			
Construction Inspection Fee (\$500 plus \$300 per lot)	\$300.00		\$22,700.00			
Administrative Fee (\$200 for 1st Lot and \$100 per lot thereafter)	Varies		\$7,500.00			
Natural Resources Inventory Fee (\$200 plus \$25 per acre thereafter)	Varies		\$498.75			
Street Light Fee	100% of Cost		N/A			
Road Cut Fees	\$35.00		\$0.00			
Warning Siren (per lot)	\$50.00		\$3,700.00			
Tree Removal Fee (per acre or fraction of disturbed area - maximum \$10,000)	\$100.00		\$1,295.00			
GIS Fee (per lot)\$200 plus \$50 per lot thereafter	Varies		\$3,850.00			
Parkland Improvement Fee (per lot)	\$100.00		\$7,400.00			
Parkland Review Fee (\$400 + \$20 per acre)	Varies		\$659.00			
		Total =	\$336,202.75			
	Acres/Lot =	0.175				
Park Land Formula (D=LxAxPxM)						
L=Number of Lots (D.U.)	L =	74				
A=Avg. Family Size - use 2.94	A =	2.94				
P=Parkland Ratio use 0.010 (10 acres per 1000)	P =	0.010				
M=Density Multiplier from Table 2 of Sub. Regs	M =	2.21				
D=Dedication in acres	D =	4.808076	Acres			
Land Appraisal Per Acre		\$14,620.00				
Total Due Sewer			\$229,400.00			
Total Due General Fund			\$106,802.75			
Payment-in-Lieu			\$70,294.07			
TOTAL DEVELOPMENT FEES			\$406,496.82			

Meeting Cycle: Thursday, May 21, 2026

Subject: **Resolution** - rescinding R-58-2026 and approving a residential subdivision development contract with Cummings LLC for The Estates at Chambers Chapel Subdivision Phases 1 & 2.

Staff Contact: Emily Harrell, City Manager / City Engineer

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Resolution R-72-2026.

BUDGET IMPACT

The development fees associated with this contract total \$405,426.12, of which \$115,626.12 are General Fund revenues and \$289,800.00 are Sewer Fund revenues.

DISCUSSION

The residential development contract for the Estates at Chambers Chapel Planned Development Phases 1 & 2 was approved at the May 7, 2026 Board of Commissioners meeting through Resolution R-58-2026. In reviewing the calculation of the development fees, the development fee for Sewer Lift Station Maintenance was not included. Phase 1 of the Estates at Chambers Chapel does include the installation of a sewer lift station so the development contract has been amended to add the Sewer Lift Station Maintenance fee of \$110,000.

RESOLUTION R-72-2026

A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE A RESIDENTIAL SUBDIVISION DEVELOPMENT CONTRACT WITH CUMMINGS, LLC FOR A 36-LOT SUBDIVISION TO BE KNOWN AS THE ESTATES AT CHAMBERS CHAPEL PLANNED DEVELOPMENT PHASE 1 & 2

- WHEREAS,** Developer is the owner of record of tracts of land zoned AG which contains approximately 115 acres, also identified by Parcel ID # LO151 00482 and LO151 00123 in the official records of the Shelby County Recorder's Office ("Subdivision Site") and desires to improve and develop a portion of the Subdivision Site into a 58-lot subdivision to be known as THE ESTATES AT CHAMBERS CHAPEL PLANNED DEVELOPMENT PHASE 1 & 2 ("Subdivision"); and
- WHEREAS,** the City's Municipal Planning Commission ("MPC"), has approved the Preliminary Development Plan submitted by Developer with respect to the Subdivision ("Preliminary Development Plan"); and
- WHEREAS,** Developer is required to install, at its expense, public improvements, including, but not limited to, water lines, fire hydrants, sanitary sewer, underground electrical power and gas utilities, grading, storm water drainage system, streets, curbs, gutters, sidewalks, street name signs, traffic control devices and streetlights in connection with development of the Subdivision at its own cost; and
- WHEREAS,** Developer may be required, pursuant to its application and MPC and/or the City's Design Review Commission ("DRC") approval, to install, at its expense, private improvements and amenities, including, but not limited to, private streets and alleys, fences, entrance treatments and signage, walls, lakes, playgrounds, swimming pools, tennis courts and other recreational facilities, common open space, walking trails, storm water retention and/or detention basins, landscaping and related irrigation systems, relative to said Subdivision, none of which shall be accepted for maintenance by the City; and
- WHEREAS,** the City is willing to provide services to the Subdivision in accordance with the City's standard policies and applicable rates; and
- WHEREAS,** the City and Developer, by the terms of this Contract, desire to specify those detailed costs, division of responsibilities and maintenance and other conditions in addition to the Land Development Regulations and the Construction Plat/Plan, heretofore approved, according to State Statute by the MPC and/or the Board of Commissioners ("BOC"), said additional terms not to be considered as a variance from or modification to Regulations, plans or plat, as approved on the date of execution; and
- WHEREAS,** this Contract is entered into by the City at the insistence of Developer upon the understanding that Developer shall remain fully responsible for specific compliance with the requirement of the Land Development Regulations, the Technical Specifications of the City and the Construction

RESOLUTION R-72-2026

A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE A RESIDENTIAL
SUBDIVISION DEVELOPMENT CONTRACT WITH CUMMINGS, LLC FOR A 36-LOT
SUBDIVISION TO BE KNOWN AS THE ESTATES AT CHAMBERS CHAPEL
PLANNED DEVELOPMENT PHASE 1 & 2

Plat/Plan, duly prepared by Developer subject to review and recommendation of the City Engineer and the City Planner or person(s) designated by the City Manager; and

WHEREAS, the City is willing to approve the Subdivision, and all property and/or all street dedications, subject to Developer's compliance with any and all applicable Federal and State of Tennessee laws and local statutes, ordinances, codes, rules and/or regulations in addition to the specific conditions hereinafter set forth.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of the City of Lakeland, Tennessee: That the Mayor is hereby authorized to execute a development contract with **CUMMINGS, LLC** for a 36-lot subdivision to be known as **The Estates at Chambers Chapel Planned Development Phase 1 & 2.**

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 7th day of May 2026, the public welfare requiring it.

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder

RESIDENTIAL SUBDIVISION DEVELOPMENT CONTRACT

INTRODUCTION

THIS RESIDENTIAL SUBDIVISION DEVELOPMENT CONTRACT (“Contract”) is made and entered into this the ____ day of _____, 20____, by and between **CUMMINGS, LLC**, a limited liability company organized and existing under the laws of the State of Tennessee (“Developer”), and **THE CITY OF LAKE LAND TENNESSEE**, a municipality organized and existing under the laws of the State of Tennessee (“City”).

W I T N E S S E T H:

WHEREAS, Developer is the owner of record of a tract¹ of land zoned AG which contains approximately 115 acres, also identified by Parcel ID # LO151 00482 and LO151 00123 in the official records of the Shelby County Recorder’s Office (“Subdivision Site”) and desires to improve and develop a portion of the Subdivision Site into a 58-lot subdivision to be known as **The Estates at Chambers Chapel Planned Development Phase 1 & 2** (“Subdivision”); and

WHEREAS, the City’s Municipal Planning Commission (“MPC”), has approved the subdivision plan submitted by Developer with respect to the Subdivision (“Preliminary Development Plan”); and

WHEREAS, Developer is required to install, at its expense, public improvements, including, but not limited to, water lines, fire hydrants, sanitary sewer, underground electrical power and gas utilities, grading, storm water drainage system, streets, curbs, gutters, sidewalks, street name signs, traffic control devices and street lights in connection with development of the Subdivision at its own cost; and

WHEREAS, Developer may be required, pursuant to its application and MPC and/or the City’s Design Review Commission (“DRC”) approval, to install, at its expense, private improvements and amenities, including, but not limited to, private streets and alleys, fences, entrance treatments and signage, walls, lakes, playgrounds, swimming pools, tennis courts and other recreational facilities, common open space, walking trails, storm water retention and/or detention basins, landscaping and related irrigation systems, relative to said Subdivision, none of which shall be accepted for maintenance by the City; and

WHEREAS, the City is willing to provide services to the Subdivision in accordance with the City’s standard policies and applicable rates; and

WHEREAS, the City and Developer, by the terms of this Contract, desire to specify those detailed costs, division of responsibilities and maintenance and other conditions in addition to the Land Development Regulations and the Construction Plat/Plan, heretofore approved, according to

¹ If Developer is not the owner of record of the Subdivision Site but has permission from the actual owner of record to develop same, the owner will be required to join Developer herein and all obligations imposed upon Developer hereunder shall be jointly and severally imposed on Developer and Owner.

State Statute by the MPC and/or the Board of Commissioners (“BOC”), said additional terms not to be considered as a variance from or modification to Regulations, plans or plat, as approved on the date of execution; and

WHEREAS, this Contract is entered into by the City at the insistence of Developer upon the understanding that Developer shall remain fully responsible for specific compliance with the requirement of the Land Development Regulations, the Technical Specifications of the City and the Construction Plat/Plan, duly prepared by Developer subject to review and recommendation of the City Engineer and the City Planner or person(s) designated by the City Manager; and

WHEREAS, the City is willing to approve the Subdivision, and all property and/or all street dedications, subject to Developer’s compliance with any and all applicable Federal and State of Tennessee laws and local statutes, ordinances, codes, rules and/or regulations in addition to the specific conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the promises and mutual covenants of the parties herein contained and all other consideration herein recited, it is understood and agreed as follows:

GENERAL PROVISIONS

1. Construction Standards. Developer shall construct the Subdivision in accordance with the Outline Plan dated May 2016, approved by the MPC August 18, 2016 and BOC September 8, 2016, Preliminary Development Plan dated November 2017, approved by the MPC November 16, 2017 and BOC December 14, 2017, Outline Plan and Preliminary Development Plan Amendment dated November 2017, approved by the BOC May 10, 2018, Outline Plan and Preliminary Development Plan Amendment dated August 2018, approved by the MPC August 16, 2018 and BOC September 6, 2018 and Construction plans as may hereafter be submitted by Developer and approved by City, and if applicable, the requirements of the DRC, and in accordance with the requirements of (a) City Land Development Regulations; (b) City Zoning Ordinance and any other applicable Ordinances of the City; (c) City Design Guidelines; (d) the applicable building and fire safety regulations of Shelby County Tennessee. Items (a) through (d) are hereby made a part of this Contract by reference as if fully set forth herein and are hereinafter referred to collectively as “Codes”. References herein to said Codes are to those in effect on the date this Contract is approved.

Developer shall also construct the Project in accordance with the following standards and specifications, all of which are incorporated herein by reference as if fully set forth:

- (a) The standards of the American Society of Testing Materials (ASTM);
- (b) The requirements of the Office of Safety and Health Administration (OSHA);
- (c) The requirements of the Federal Americans with Disabilities Act (ADA);
- (d) The Standard Specifications for Road and Bridge Construction of the Tennessee Department of Transportation; and
- (e) The Standards of the American National Standards Institute (ANSI).

- (f) The requirements of the Tennessee Department of Environment and Conservation.

All standards and specifications set forth above are those that are in effect on the date this Contract is approved.

2. Inspection and Testing – Costs. That Developer shall pay, on a monthly basis, the reasonable expenses of engineering inspection by the City Engineer or his designee, along with any laboratory testing expenses reasonably deemed necessary by the City Engineer and incurred for material testing and soil density and moisture content test, provided, however, that Developer shall remain fully responsible for construction to the approved design and quality control, and that the City Engineer is vested with the right of periodic inspections, final approval and stop work order as a measure of secondary or subsequent enforcement.

3. Approval of Subdivision Plans. In addition to the approval of MPC, Developer shall, within three (3) years of receiving approval of the Preliminary Development Plan, also obtain the approval of the City Engineer for the initial phase Subdivision Construction Plans. All construction relating to the Subdivision shall be subject to inspection and approval by the City until the end of the warranty period and release of Security.

OWNERSHIP

4. Developer agrees it shall have no claim, direct or implied, in the title or ownership of the public improvements, except sidewalks, specified in this contract that are to be dedicated to the City by virtue of the official recording of the Final Plat for the Subdivision and accepted (except for sidewalks) for perpetual maintenance by the City (the “Public Improvements”). The City, upon Initial Acceptance [hereinafter defined] and Final Plat recording, will take full title to the Public Improvements. Maintenance and or warranty responsibilities of the Developer prior to the end of the warranty period and release of Security are provided for hereinafter.

5. Developer agrees that it will not transfer ownership of the Subdivision Site without first providing the City with notice of when the transfer is to occur and the identity, current address and telephone number of the proposed Transferee. If it is Transferee’s intention to develop the Subdivision in accordance with this Contract, Developer agrees to provide the City an Assumption Agreement by which Transferee agrees to perform the obligations required under this Contract and to provide the security needed to assure such performance. Said Assumption Agreement will be subject to the approval of the BOC and City Attorney. Unless the Assumption Agreement specifically so provides, Developer shall not be released from its obligations hereunder. The City will not unreasonably withhold its consent with respect to the foregoing.

6. Developer understands that if it transfers the Subdivision site without first providing the notice of transfer and Assumption Agreement as required herein and receiving the approval of the BOC and City Attorney, it will be in breach of this Contract and the City may require that all work be stopped relative to the Subdivision and subject Developer to a declaration of fault.

7. Developer agrees to furnish, on demand, satisfactory evidence that it has the lawful right to enter into this Contract for the purposes herein contained. Any security for Developer's obligations hereunder is subject to the approval of the City Attorney.

8. Duration of Obligations. The obligations of Developer hereunder shall run with the Subdivision Site until Developer's obligations have been fully met. Any party taking title to the Subdivision Site, or any part thereof, shall take said real property subject to such obligations.

SECURITY

9. (a) Developer will furnish to the City, not later than the execution of this Contract by Developer, an estimate as to quantity and cost of all public and private improvements, on or off site (i.e., specific Design Review Commission requirements: brick walls and entrance treatments, landscaping, fencing, lighting, etc.) required by the City pursuant to MPC and/or DPC approval, with the exception of electrical power, water and gas utilities.

(b) Developer shall provide an Irrevocable Letter of Credit capable of presentation to the issuer in Shelby County, Tennessee, issued from a bank doing business, subject to service of process, and subject to both subject matter and personal jurisdiction in Shelby County, Tennessee, with no fixed expiration date, or other adequate security acceptable to the City ("Security") in the amount of **Seven Hundred Forty-Nine Thousand Four Hundred Seventy Dollars and Fifty-Eight Cents (\$749,470.58)** for all public and/or private internal improvements, plus a sum equal to the cost, as estimated by Developer and approved by the City Engineer, of improvements public or private required by the City pursuant to MPC and/or DRC approval but to be constructed or installed off of the Project Site. It is the policy of the City to only accept as Security an Irrevocable Letter of Credit, cash or its equivalent. The form and substance of any Irrevocable Letter of Credit is subject to the approval of the City Attorney.

(c) The Final Plat of the Subdivision site shall not be recorded with the Shelby County Register's Office until the Subdivision has reached the level of Substantial Completion, as hereinafter defined. At that time, upon application of Developer and approval of the BOC, the amount of Security may be reduced to the cost, as estimated by the City, of uncompleted requirements relative to the Subdivision plus a reasonable sum to cover Developer's warranty obligations hereunder.

(d) Although the amount of the Security may be less than the total cost of completion by Developer of all of Developer's obligations hereunder, it is understood and agreed that the Security, subject to its limit, is to furnish security for the performance of all of Developer's obligations hereunder but that such obligations are not limited by the amount of such Security. The Security shall remain in force through the end of the warranty period, although Security may be reduced from time to time as provided herein. All collection expenses, court costs and reasonable attorney's fees incurred by the City in connection with collection under the Security shall be paid by Developer and such obligation shall be secured by the Security. The City shall be entitled to recover the cost thereof, reasonable administrative fees, reasonable attorney's fees and interest calculated on any unpaid balance at the rate of ten percent (10%) per annum until the unpaid balance is fully paid.

(e) Developer agrees that if the Security furnished to secure the obligations of Developer under this Contract, due to inflation and/or rising costs, previous errors in estimation, or otherwise, is inadequate to secure such obligations at the time an extension of time is sought, it will provide additional security to bring the Security amount in line with current cost projections made by the City Engineer.

INSURANCE

10. (a) Developer, upon affixing its signature to this agreement, shall provide at no cost to the City, a policy or policies of insurance to the City from insurance companies acceptable to the City and licensed by the Tennessee State Insurance Commissioner to conduct business in the State of Tennessee with coverage limits as set forth below. Said insurance policy or policies shall be evidenced by current original certificates and/or policies attached to this Contract and kept in full force and effect throughout the life of this Contract as required by the City. Each certificate or policy shall require and state in writing that “thirty (30) days prior to cancellation or material changes in the policies, notice thereof shall be given to the City of Lakeland Tennessee by registered mail, return receipt requested.”

(b) Developer shall purchase and maintain commercial general liability insurance and umbrella liability insurance with minimum limits of \$1,500,000.00 per occurrence and other insurance that shall insure against claims arising out of Developer’s performance under this Contract, whether such claims arise out of the actions of Developer, any subcontractor of the Developer, their employees, agents or independent contractors or anyone for whose acts any of them may be liable, including, without limitation:

(1) Claims brought under worker’s compensation in accordance with the Statutory Requirements and limits of the State of Tennessee. “All States Endorsement” is required or a Certificate of the State Worker’s Compensation Board showing proof of ability to pay compensation directly; provided, however, if Developer has no employees who are eligible to be covered under worker’s compensation insurance, Developer shall not be required to furnish insurance against worker’s compensation but shall require the party(s) contracting with Developer to perform work on the Project Site to furnish evidence of such insurance for the employees of same as required above;

(2) Claims for the personal injury, occupational illness or death of Developer’s employees, if any;

(3) Claims for the personal injury, illness or death of any person other than Developer’s employees or agents;

(4) Claims for injury to or destruction of tangible property, including loss of use resulting there from;

(5) Claims for property damage or personal injury or death of any person arising out of the ownership, maintenance or use of any motor vehicle;

(6) Claims by third parties for personal injury and property damage arising out of Developer's failure to comply with Developer's obligations under this contract;

(7) Premises and Operations;

(8) Independent Contractors;

(9) Products and Completed Operations;

(10) Blanket Contractual or its current equivalent policy language;

(11) XCU (Explosion, Collapse and Underground) Coverage or its current equivalent policy language;

(12) Broad Form Property Damage or its current equivalent policy language;

(13) Commercial automobile liability insurance covering owned, hired and non-owned vehicles.

(c) The insurance coverage required by this paragraph shall include the coverage specified above with policy limits of not less than \$1,500,000.00 Combined Single Limit general liability and \$1,500,000.00 Combined Single Limit automobile liability (including, but not limited to, bodily injury (including death) and property damage) per occurrence. These minimum limits may be met through a combination of primary and umbrella insurance policies. The commercial general liability insurance coverage shall include completed "incident" as opposed to "claims made" insurance coverage and liability insurance applicable to Developer's obligations under this Contract. All such insurance shall remain in effect until the City issues its written notice of the release of Security of the completed Project. In addition, Developer shall maintain "incident" as opposed to "claims made" insurance for at least one (1) year after the City issues its written notice of release of Security. Developer shall furnish the City with evidence of the continuation of all such insurance at the time of issuance of the notice of release of Security.

(d) Prior to commencing any work on the Project, Developer will furnish to the City a certificate of insurance evidencing the required coverage.

(e) The furnishing of the aforesaid insurance shall not relieve Developer of its obligation to indemnify the City in accordance with the provisions of this Contract.

TIME SCHEDULE

11. (a) It is agreed by Developer and the City that this Contract shall become void and Developer will be in material breach of this Contract unless the following items are accomplished within one (1) year from the date of approval of this Contract by the BOC. Items (1), (2), (3), and (4) below must be completed prior to starting Construction below.

- (1) Signatures of Developer, and, if applicable, of Owner of the Subdivision Site, on two original copies of this Contract.
- (2) Signatures of Developer, and, if applicable, of Owner of the Subdivision Site, on two original copies of the Inspection and Maintenance Agreement for Private Stormwater Facilities.
- (3) All fees paid to the City as specified herein.
- (4) Security is received by the City as specified herein.
- (5) Insurance certificate is received by the City as specified herein.

If items (1-5) above are completed within one year from the date of this Contract, Developer shall have one additional year to commence Construction.

“Construction” as used in this subsection is defined as the placing of construction materials in a permanent position and fastened permanently or extensive grading, including demolishing or removal of existing structures necessary for the development of the Subdivision.

(b) The failure of Developer to comply with the provisions of this paragraph shall, at the discretion of the City Manager, result in the approval of the City of Lakeland being withdrawn and the approvals of the MPC and, as applicable, the DRC similarly being withdrawn and of no further force and effect.

12. Developer shall substantially complete the Subdivision on a timely schedule and in an expeditious manner, with the date of Substantial Completion to be not later than four (4) years from the date the BOC approves this Contract. The term “Substantial Completion” as used herein shall be when Developer has completed all required Public and Private Improvements to the Subdivision Site, specifically including but not limited to sanitary sewer (unless served by septic system), water, natural gas and electricity service to each lot, and all required off-site Public Improvements relative to the Subdivision as verified by the City Engineer and approved by the MPC.

(a) Developer agrees that if due to unforeseen circumstances it is unable to complete all work included in this Contract within the time specified herein, it will submit a written request for extension of the Contract period to the City at least sixty (60) days prior to the expiration of the existing Contract period, specifying the reason for its failure to complete the work as agreed, and a prospective date for such completion.

(b) The City will not unreasonably withhold approval of extensions of time where Developer has complied with the requirements of notice to the City and provided the required additional Security, if any is needed.

13. Developer agrees that its failure to follow the extension of time procedure provided herein shall constitute a breach of this Contract. Developer agrees that should it fail to complete any part of the work outlined in this Contract in a good and workmanlike manner, as approved by the City Engineer, the City shall reserve the right to withhold and/or withdraw all building permits and/or sewer service within the Subdivision until all items of this Contract have been fulfilled by Developer.

14. (a) It is agreed that after the date of Substantial Completion, as recommended by the City Engineer and approved by the BOC, the City will record the Final Plat (Mylar) of the Subdivision in the Register's Office of Shelby County, Tennessee after Developer has submitted a Final Plat suitable for recording, provided the Security being held by the City to guarantee Developer's obligations under this Contract is sufficient to cover the cost of the remaining required Public Improvements and the private improvements as estimated by Developer's Engineer and approved by the City Engineer. If the Security being held by the City is not sufficient, Developer shall increase same accordingly prior to the City recording the Final Plat. The original Final Plat shall be retained by the City as a permanent record. Developer shall be responsible for paying all recording costs. Final Plat recording shall signify Initial Acceptance of the project.

(b) Developer shall provide the City with a copy of the Final Plat using State Plane Coordinate System with NAD – 83 datum on disk or CD in DXF format (AutoCAD Release 14 or more current) prior to recording of the Final Plat of the Project. All MTEXT must be exploded.

(c) Developer shall furnish as-built plans to the City on reproducible, stable mylar media. Said plans shall show the sanitary sewer, storm drainage system, grading, water main and service lines and streets within the Subdivision before the City shall record the Final Plat of the Subdivision. Departure from the original plans and specifications shall not be permitted without the approval of the City Engineer, the MPC, DRC, and BOC as necessary. In addition to the plans furnished on reproducible mylar media, Developer shall provide a scanned copy of the as-built plans as a TIF image on CD and a DXF copy (AutoCAD Release 14 or more current) of the as-built plans on CD.

(d) Developer shall also furnish, in writing, the itemized as-built construction cost of all public improvements.

15. (a) Sidewalks. Notwithstanding any provision to the contrary herein, Developer shall ultimately be responsible for the installation of all required sidewalks, at its expense, and will include in the Security an amount sufficient to insure installation of all required sidewalks. All required sidewalks shall be completed, without defect and on a lot-by-lot basis, prior to the issuance of a Certificate of Occupancy ("C. O.") to the owner of each lot. Developer shall be responsible for repairing any latent defects in the sidewalks prior to the issuance of a Certificate of Occupancy ("C. O.") to the owner of each lot. (All references to sidewalks herein include required handicap ramps.)

(b) Curb and Gutter. All required curb and gutter must be completed and without defect prior to the issuance of a Certificate of Occupancy ("C. O.") for the Subdivision.

Developer shall also be responsible for repairing any latent defects and/or failures in the curb and gutter that occur, or first appear, after the issuance of the relevant C.O. and prior to the end of the warranty period and release of Security for the Subdivision.

(c) Final Surface Asphalt. Developer shall furnish and install asphalt base and a final asphalt surface course (wearing surface) on all streets, public and private, as required hereunder in accordance with City specifications.

- (1) The final surface (1.5") shall not be installed until Seventy-Five Percent (75%) of the lots in the Subdivision are built upon or within four years after the issuance of the first building permit, whichever comes first, or as otherwise specified by the City.
- (2) Developer shall maintain all streets in accordance with the warranty provisions provided for herein.
- (2) Developer shall make all necessary adjustments to manholes and valve boxes to meet finished surface grade and to repair subsurface or base repair, as required, in areas designated by the City prior to the application of the final asphalt surface.

WARRANTY

16. Developer and City agree that neither the final certificate of payment nor any provision of this Contract or its incorporated documents nor partial or entire occupancy of the Subdivision shall constitute an approval or acceptance of any work not performed in accordance with the Contract and its incorporated documents, nor relieve Developer of liability with respect to any express warranty or responsibility for faulty materials or workmanship.

17. (a) Developer is required to complete the Public Improvements, which are ultimately to be accepted by the City for perpetual maintenance, and all other improvements required by the City relative to the Subdivision, in accordance with the terms of this Contract. Further, Developer is to correct any defects or failures in all of such improvements that occur within one (1) year of the Final Plat recording. Any defect first appearing within the applicable one (1) year period shall be required to be corrected by Developer; and thereafter Developer shall be required to correct any defect again occurring in or relating to what was previously corrected within a one (1) year period commencing from the date of approval by the City Engineer of such correction. If the defect recurs within any one (1) year of its repair, Developer shall remain obligated to correct it until the condition is satisfactory to the City after one (1) year from the date of its last repair. This Warranty does not diminish, but is in addition to, all other rights and liabilities assessed herein.

(b) No sooner than ten (10) months nor later than eleven (11) months after the Final Plat recording, Developer shall so notify the City Engineer and the City Engineer, or his/her designee, shall inspect the streets, curbs and gutters, sidewalks, storm drain system, detention basin, landscaping, irrigation, fencing and all other required improvements to determine any

defects or failures of the same. If no defects or failures are found, the City Engineer shall report the same to the BOC at a regular or special meeting within thirty (30) days of the date of said inspection. The BOC, provided it agrees with the City Engineer, shall approve the final release of the Security, which shall constitute the end of the warranty period for the Subdivision. If defects or failures are found upon the aforesaid inspection, written notification outlining deficiencies to be corrected shall be provided to Developer along with the time period for corrections, not to exceed sixty (60) days. Within seven (7) days of notification by Developer that such corrections have been made or the expiration of the time period, whichever occurs first, the City Engineer shall re-inspect for correction of defects and failures. If all deficiencies have not been corrected, the City Engineer shall provide an updated written notification of deficiencies and Developer shall have thirty (30) days to make the remaining corrections. If all corrections are not made at this time, the City may demand payment on the Security, and, upon collection, shall proceed to make the corrections. If and when Developer or the City, as the case may be, has corrected all failures and defects, and a period of one (1) year has expired from the date of such corrections without defects again appearing in the corrected work, the City Engineer shall report the same to the BOC at a regular or special meeting within thirty (30) days of the date of said re-inspection. The BOC, provided it agrees with the City Engineer, shall approve the final release of the Security, which shall constitute the end of the warranty period for the Subdivision.

(c) It is the intention of the parties hereto that any Public Improvement required of Developer relative to the Subdivision which was found to be satisfactory by the City Engineer upon inspection as provided in Section 17 (b) shall thereafter be the obligation of the City to maintain. However, any such improvement found to be unsatisfactory by the City Engineer upon the initial inspection as provided in Section 17 (b) or any later inspection made pursuant to Section 17 (b) shall not be the obligation of the City to maintain until same remains satisfactory to the City for a period of one (1) year from the date it was inspected and found to be satisfactory by the City Engineer.

(d) At any time during the one (1) year warranty period beginning from the date of the Subdivision Final Plat recording, the City Engineer may recommend to the BOC that a portion of the Security be released based upon the City Engineer's estimation of the needed Security to ensure that funds will be available to correct any then outstanding defects in the improvements or to correct any defects which have been corrected but may reoccur.

REQUIRED IMPROVEMENT AND RELATED FEES

WATER

18. Developer shall install, at its expense, all water mains, hydrants, valves and appurtenances to serve all lots within the Subdivision from the existing Memphis Light Gas & Water (MLGW) water system and to install, at its expense, water service lines and appurtenances from the water main to the meter center at the front property line of each lot. Further, Developer shall pay all engineering, testing and laboratory costs incident to the water service in and to the Subdivision. Additionally, Developer shall extend all water mains to within two feet of the property line of any roadways connecting to adjacent properties that may be served by said main(s).

19. Developer shall install at its expense fire hydrants throughout said Subdivision in accordance with the Shelby County Fire Code, and if not specified in said Code, the type and location of said hydrants is to be approved by the City Engineer.

SANITARY SEWER

20. Developer shall pay to the City, the sum of **One Hundred Seventy-Nine Thousand Eight Hundred Dollars (\$179,800.00)**, which reflects the sewer development fee as required by Ordinance 07-105 and as amended in Ordinance 08-119.

21. Developer shall install at its expense a State Board of Health and City approved sewerage system complete with pumping stations (as necessary), force main, sewer mains, manholes and appurtenances, within and without the limits of the Project and sewer laterals to the front of each lot within said Project. Developer shall pay the cost of engineering, inspection, testing and laboratory costs incident to the sewer service in or to the Project. Developer shall provide and install, at its expense, a State and City approved outfall sewage system complete with necessary sewer mains, manholes, and service laterals in the Project and pump stations and force mains as approved by the City Engineer upon approval of the plans and specifications for the Project. Pump stations will not be allowed without specific approval from the City Engineer and the City Board of Sewerage Commissioners. Said service lateral connections shall be extended to the surface inside of the property line and capped six (6) inches below the surface of the ground with a protective cap pipe placed over it and extending thirty (30) inches into the air. Additionally, Developer shall extend all sewer mains to within two feet of the property line of all adjacent properties that may be served by said main(s).

22. Developer shall install at its expense a cellular based telemetry system as approved by the City of Lakeland, in accordance with specifications provided by City, on any and all sewer lift stations servicing said Project. Additionally, Developer shall install and maintain, at its expense, a sight proof fence in conformance with a design plan approved by the DRC around the perimeter of any and all sewer lift stations on said Project.

STREETS

23. Developer agrees to dedicate and improve and/or construct, at no cost to the City, all public and/or private streets located within or required by this Subdivision and to comply with the road standards of the City to the satisfaction and approval of the City Engineer.

24. Developer shall bear the cost of all engineering, inspection and laboratory costs incurred by Developer and/or the City, incidental to the construction of street(s) to be constructed or improved pursuant to this Contract, including, but not limited to, material and density testing; and, if the City deems it necessary to have additional work of such nature performed, the Developer shall bear such costs also.

25. It is agreed and understood that if it is not necessary to change the existing grade, alignment or disturb the pavement of an existing street or road, Developer shall only be required to construct drainage, grade, gravel and pavement to match the existing pavement and construct

sidewalks, curb and gutter as required. If the existing grade and/or alignment are changed, Developer shall be required to grade, gravel and pave the full width of said street or road.

26. Developer shall complete all grading within the street right-of-way before the public utilities are installed.

27. Developer shall design and construct all private streets and roadways authorized within the Subdivision to standards equal to or greater than required by the Land Development Regulations and Technical Specifications of the City.

28. Developer and the City agree that easements for sanitary sewers, drainage and other required services may be located and utilized within private streets and shall be so noted on the Final Plat of said Subdivision.

29. Developer agrees that the City is not responsible for street repairs within private streets. The responsibility for repairing private streets will be that of the property owners and/or property owner's association and such responsibility shall be so noted on the Final Plat of said Subdivision.

SIDEWALKS

30. Developer shall furnish all labor and materials to construct and install all sidewalks and handicap ramps, at its expense, in accordance with the Land Development Regulations, Technical Specifications and the approved Development Plan.

STREET SIGNS, TRAFFIC CONTROL DEVICES, ETC.

31. Developer agrees to install, at its expense, permanent street signposts and markers at all street intersections in the Subdivision and to install, at its expense, traffic control devices, signage and striping relative to the Subdivision. The location of street signs to be installed shall be approved by the City Engineer. Variance from standard street sign type must be approved by the City. All traffic control devices, signage and striping shall be installed as per City Subdivision Regulations, the Manual on Uniform Traffic Control Devices and approved by the City Engineer.

EROSION, SEDIMENT AND DEBRIS

32. Developer agrees that all drainage and related facilities, including, without limitation, ditch paving, bank protection and fencing adjacent to open ditches, made necessary by the development of the Subdivision are to be constructed by Developer according to plans and specifications approved by the City Engineer.

33. Developer agrees that it will provide necessary erosion control, including, but not limited to, seeding for gentle slopes (4 to 1 or less) and grass sod for steeper slopes, with special grading and terracing, to the specifications of the City Engineer. All freshly excavated and embankment areas not covered with satisfactory vegetation shall be fertilized, mulched and seeded and/or sodded as required by the City Engineer to prevent erosion. In the event the City Engineer

determines that Developer is not providing necessary erosion control, the City Engineer shall officially notify Developer of the problem. If Developer has not corrected the problem within 7 days after notice, the City Engineer may make arrangements for the necessary materials, labor and associated costs to eliminate the erosion problem, documenting all expenses, specifically including reasonable administrative expenses, incurred in performing the work. Alternatively, the City reserves the right to issue a Stop Work Order on all work in progress within the bounds of the Subdivision until such time as Developer has corrected any erosion control deficiencies. Prior to releasing any Security hereunder, all expenses incurred by the City relative to the foregoing shall be paid in full by Developer plus interest on any unpaid balance accruing at the rate of ten percent (10%) per annum.

34. Any and all unenclosed watercourses lying partially or wholly within the boundary of the Subdivision Site shall be constructed to an adequate cross section to provide design flow without threat of erosion or flooding of any property within the Subdivision Site or any off-site property. Such watercourses shall be lined in a manner satisfactory to the City Engineer and any other agencies that may have jurisdiction.

35. All drainage structures necessary for the road plans affecting any watercourse lying partially or wholly within the Subdivision Site are to be provided by Developer.

DRAINAGE DESIGN AND RESPONSIBILITY

36. Developer shall pay to the City, the sum of **Twenty-Nine Thousand Dollars (\$29,000.00)**, which reflects the drainage control fee with detention as required by Ordinance 07-105.

37. Developer shall construct and install, at its expense, all storm water drainage channels, ditches and structures. All drainage control fees shall be paid to the City, and a retention/detention storage basin, as required, with sufficient hydrologic capacity to control all surface and ground water originating within and upstream of the Subdivision shall be constructed as required by the City. Said drainage system shall be designed such that the amount and rate of water from all sources leaving the Subdivision after full development shall not be significantly different after than before initiation of development unless approved by the City Engineer upon certification of a Professional Engineer registered in the State of Tennessee that the drainage system design and improvements upon full development of upstream and downstream properties, in accordance with the City's Land Use Plan, are sufficient to accept surface and ground water reasonably expected to flow on the Subdivision and discharge all waters reasonably expected to flow from the Subdivision so as not to damage or flood properties nor to increase the established base flood elevation of the upstream or downstream portion of Flood Plain within or without the Subdivision. Further, the adequacy of the drainage plan and construction thereof shall in all cases be certified by Developer's engineer as indicated by his signature and seal affixed upon the Final Plat of said Subdivision prior to the Initial Acceptance by the City and recording of said Final Plat.

38. Developer shall provide to the City, and to each lot purchaser or builder, a coordinated grading and drainage plan designed to ensure proper drainage of all lots and building sites within the Subdivision. Said plan shall be compatible with the overall drainage plan for the

Subdivision and shall comply with the Subdivision Regulations. Further, the Final Plat shall contain a notation stating that compliance with the Drainage Plan by individual lot owners and builders shall be a condition of the Building Permit issued by the City.

39. That in any development that alters or revises the Flood Plain shown on the Flood Hazard Boundary Map issued by the Federal Emergency Management Region Office, Developer shall provide to the City a Development Permit issued by the Federal Insurance Administration Regional Office accepting said alteration or revision of the Flood Plain. Further, until said Development Permit is provided, Developer shall not proceed with any work affecting the Flood Plain nor will the Final Plat of the Project be approved by the MPC.

40. Developer understands and agrees that the City, in its proprietary function, does not purport to specify the development layout nor the choice of available land uses; nor does the City design, construct, supervise nor certify the adequacy of the drainage improvements.

41. Developer understands and agrees that the City Engineer is not vested with any responsibility for the design of drainage improvements nor is he required to determine drainage capacities, survey elevation, cross check adequacy nor specify the type and locations of drainage improvements; and in providing technical assistance, planning and review, the City does not commit itself to the construction, improvements or modification of the drainage system within or without the Subdivision.

42. Developer understands and agrees that it is the responsibility of Developer to properly anticipate, survey, design and construct all drainage improvements so that the Subdivision will not increase, alter or affect the flow of surface or channelized waters from or onto any property as to damage or flood any property or contribute to the same.

43. Developer understands and agrees that in providing technical assistance, planning and review, the City seeks to enforce its minimal governmental standards and does not relieve or accept any of Developer's liability and responsibility to properly design and construct the Subdivision.

44. Developer further agrees to indemnify and hold harmless the City and the City Engineer from any loss or damage from any claim, cause of action or liability resulting in whole or part from the design, construction and/or installation of the Subdivision. The aforesaid indemnity and hold harmless agreement includes, without limitation, the reasonable expenses of the City incurred in defending itself against any matter covered by such indemnity agreement, including attorney fees and expenses of litigation.

45. As long as the City holds Security it reserves the right to use said Security for completion and/or repair of any drainage structure during the warranty period of the Subdivision served by said structure.

46. The Final Plat which is to be recorded shall contain provisions substantially similar to the following if the Subdivision is to be subject to covenants and restrictions imposed by the

Developer and/or if any area of the Subdivision is to be maintained at the expense of a property owners association:

“The Covenants and Restrictions set out herein are private in nature and are not subject to enforcement by the City of Lakeland.

The Developer will establish a not-for-profit property owners association (“POA”), which will have total responsibility for maintenance and repair of the common area(s) in the Subdivision after the present owner ceases such function. In the event the present Owner of the property shown hereon fails to organize the POA, or, if after its organization, it ceases to function or exist, then in the event the City of Lakeland, in accordance with applicable law and/or ordinances relating to safety or health issues, expends funds to maintain or repair common area, the expenses thereof plus an administrative fee shall become a lien when duly recorded in the Shelby County Register’s Office (“SCRO”), on a pro rata basis and severally, on each lot shown hereon and may be enforced in accordance with law. Such lien shall be subordinate to and shall in no way affect the rights of the holder of any indebtedness secured by the lien of any deed of trust, mortgage instruments or encumbrances duly recorded against any respective lot in the SCRO prior to the recording of such lien by the City of Lakeland. All owners of lots will be required to become members of the POA.”

ADMINISTRATIVE FEES

Engineering Review Fee

47. Developer agrees to pay to the City the sum of **Seventeen Thousand Four Hundred Dollars (\$17,400.00)**, (\$300 per lot), which represents the engineering review fee as required by Ordinance 07-105, prior to the execution of this Contract.

Construction Inspection Fee

48. Developer agrees to pay to the City the sum of **Seventeen Thousand Nine Hundred Dollars (\$17,900.00)**, (\$500 base fee plus \$300 per lot), which sum represents the construction inspection fee required by Ordinance 07-105, which shall be paid prior to the execution of this Contract. Neither observations by the City Engineer and Construction Inspectors, nor inspections, tests or approvals by others shall relieve the Developer from its obligation to perform work in accordance with the terms of this Contract. Developer further agrees to pay a \$50 re-inspection fee for each inspection after a Notice of Violation has issued, payable within ten (10) days of receipt of invoice.

Administrative Review Fee

49. Developer agrees to pay to the City the sum of **Five Thousand Nine Hundred Dollars (\$5,900.00)**, (\$200 1st lot and \$100 per lot thereafter), which represents the administrative review fee as required by Ordinance 07-105, prior to the execution of this Contract.

Geographical Information System (GIS) Fee

50. Developer agrees to pay to the City the sum of **Three Thousand Fifty Dollars (\$3,050.00)**, (\$200 plus \$50 per lot thereafter), which represents the Geographical Information System (GIS) Fee as required by Ordinance 07-105.

Natural Resources Inventory/Analysis Fee (per acre)

51. Developer agrees to pay to the City the sum of **One Thousand Six Hundred Four Dollars and Fifty Cents (\$1,604.50)**, (\$200 plus \$25 per acre thereafter), which represents the Natural Resources Inventory/Analysis Fee as required by Ordinance 07-105.

Parkland Improvement Fee (per lot)

52. Developer agrees to pay to the City the sum of **Five Thousand Eight Hundred Dollars (\$5,800.00)**, (\$100 per lot), which represents the Parkland Improvement Fee as required by Ordinance 07-105.

Tree Removal Fee (per acre)

53. Developer agrees to pay to the City the sum of **Five Thousand Six Hundred Eighteen Dollars (\$5,618.00)**, (\$100 per acre or portion thereof, maximum \$10,000), which represents the tree removal fee as required by Ordinance 07-105, prior to the execution of this Contract.

Warning Siren Fee

54. Developer agrees to pay to the City the sum of **Two Thousand Nine Hundred Dollars (\$2,900.00)**, (\$50 per lot), which represents the Warning Siren Fee as required by Ordinance 07-105.

Parkland Review Fee (per acre)

55. Developer agrees to pay to the City the sum of **One Thousand Five Hundred Twenty-Three Dollars and Sixty Cents (\$1,523.60)**, (\$400 plus \$20 per acre) which represents the Parkland Review/Development Fee as required by Ordinance 07-105.

MISCELLANEOUS CONDITIONS

56. Easements. Developer agrees that it will grant any and all necessary easements and rights-of-way across its property to effectuate the requirements of this Contract. Any off-site easements and/or right-of-way required for the Subdivision must be obtained and furnished by Developer to the City and recorded prior to Contract approval. Said easements and rights-of-way

shall be in form, type, size and character acceptable to the City. Developer shall grant and/or obtain and furnish said easements without expense to the City of Lakeland and will waive any claim for damages arising from the granting or obtaining thereof.

57. It is understood and agreed that the City is not and could not be expected to oversee, supervise and/or direct the construction of all construction and improvements contemplated hereunder. Neither is the City Engineer vested with the original design responsibility nor the means to formally survey elevations, capacity, structural integrity, type, adequacy or the locations of improvements at every stage of the construction process. The City Engineer is vested with the right of periodic inspections, final approval and stop work order as a measure of secondary or subsequent enforcement. Developer now has and shall retain the responsibility to properly anticipate, survey, design and construct the development improvements and give full assurance that same shall not adversely affect the flow of surface water from or upon any property. In providing technical assistance, plan and design review, the City does not and shall not relieve Developer from or accept any liability from Developer. Developer will provide his own Project Engineer whose duties and responsibilities are explained in the General Conditions of the City of Lakeland Construction Specifications.

58. In situations which may affect the safety or protection of persons, the work, or property at the Subdivision Site or adjacent thereto, Developer, without special instruction or authorization from the City, is obligated to act to prevent any and all threatened damage, injury or loss. If the City has to use its resources to respond to situations which may affect the safety or protection of persons, the work, or property at the Subdivision Site or adjacent thereto, it is agreed that the City will keep a record of costs associated therewith, including without reservation reasonable administrative fees and expenses, and will be reimbursed by Developer.

59. Developer agrees that the City shall have the right to enter the Subdivision Site and make emergency repairs to any improvements when the health and safety of the general public requires it. Developer will reimburse the City for reasonable cost, including without reservation reasonable administrative fees and expenses, incurred by it in making such repairs.

60. Developer agrees to secure all required permits for the demolition of structures on the subject property. Developer further agrees that it will haul all scrap, buildings, materials, trees, debris, rubbish and other degradable materials to a permitted landfill on a timely basis and not bury, burn or cause to be burned, such materials or allow them to accumulate within the Subdivision Site or within the corporate limits of the City unless otherwise permitted by the City.

61. Developer agrees that should it default in performing any of its obligations under this Contract and it becomes necessary to engage an attorney to file necessary legal action to enforce provisions of this Contract or sue for any sums of money due and owing or liability arising incidental to the Contract, Developer will pay to the City reasonable attorney's fees and expenses of litigation.

62. Prior to the release of Security for the Subdivision by the City, Developer shall deliver to the City an affidavit certifying that all subcontractors and material suppliers furnishing labor and/or material for the improvements required under this Contract have been paid in full.

The Developer shall also provide a release of all liens, and of the right to claim liens, from all sub-contractors and material suppliers furnishing labor or materials for the development.

63. Developer shall be responsible for the cost of any and all relocation, adjustment, modification, installation and/or removal of utilities, streets, curbs, gutters, sidewalks, drainage and all other improvements made necessary by the development of the Subdivision, both on and off site. All electrical utilities shall be installed underground unless expressly waived by the BOC upon written request to the DRC and after a recommendation by the DRC is submitted to the BOC.

64. Developer agrees to pay a "Payment in-Lieu-of or Dedication for Parkland" in the amount of **Twenty-Four Thousand Nine Hundred Thirty Dollars and Two Cents (\$24,930.02)** as per Article II Neighborhood Development Regulations, Section D, 4.b. of the Lakeland Subdivision Regulations.

65. Gas and Electric Service. Developer shall install underground electric and natural gas service to the Subdivision in accordance with the electric and natural gas service policy specified by the agreement between the City and the Memphis Light, Gas and Water Division of the City of Memphis and City ordinances and/or policies in effect at the time of such installation.

66. Indemnity. Developer will indemnify and hold the City harmless against all claims that may arise out of or result from Developer's performance under this Contract, whether such claims arise out of the actions of Developer, any subcontractor of Developer, or anyone directly or indirectly employed or directed by either of them. This indemnity agreement includes, without limitation, all tort claims, both intentional and otherwise, and all claims based upon any right of recovery for property damage, personal injuries, death, damages caused by downstream deposits, sediment or debris from drainage, damages resulting from Developer changing the volume or velocity of water leaving Developer's property and entering upon the property of others, and claims under any statutes, Federal or state, relative to water, drainage and/or wetlands, and reasonable attorney's fees and costs incurred by the City in defending itself as a result of the aforesaid and/or enforcing this Contract.

67. Safety. Developer shall maintain barricades, fences, guards and flagmen as reasonably necessary to ensure the safety of all persons at or near the Subdivision Site during construction. All construction material, including, without limitation, mud, silt, dirt and gravel, shall be kept off existing streets at all times. In the event such mud, silt, dirt, gravel or other construction material is washed, blown or carried into an existing street, Developer shall take immediate steps to remove such materials. If Developer does not remove such materials after notification by the City, and the City deems it necessary to clean the affected streets, the Developer agrees to reimburse the City for all such cleaning expenses.

68. Construction Activity. (a) Developer will not carry on or permit construction activity under this Contract earlier than 6:00 a.m. nor later than 7:00 p.m., Monday through Saturday, and no construction activity, other than emergency repairs, shall be carried out on Sundays.

(b) Developer agrees to include the language “all streets shall be kept clear and free of dirt and debris” in all contracts between Developer and the contractors, subcontractors, builders, etc., unless otherwise authorized in writing by the City Engineer.

(c) Developer shall provide the City with the name, address and phone number of person(s) to be contacted and responsible for correcting any of the requirements set forth above should the occasion arise to do so.

69. The use of any gender herein shall apply to all genders, the singular shall include the plural, and the plural shall include the singular, as the content and context may require.

70. If litigation ensues with respect to this Contract and the City prevails therein, the City shall be entitled to recover from Developer its reasonable attorney’s fees and the costs and expenses of such litigation, including reasonable attorney’s fees and the costs and expenses of such litigation related to any appeal. The court(s) before which such litigation is pending shall determine whether the City prevailed and the amount of such fees, costs, and expenses to be recovered by the City as a result of prevailing; and, if the City prevails in part, but not in whole, an equitable award of its attorney’s fees and expenses shall be made by the court(s). The same provision as immediately aforesaid shall be applicable to any litigation necessary to establish the City’s right to recover under the Security. The Security shall cover all Developer’s obligations under this Contract, including, without limitation, the obligation of Developer to pay the fees, costs and expenses of the City as provided for in this Section of the Contract.

71. Interpretation and Severability. If any provision of this Contract is held to be unlawful, invalid or unenforceable under present or future laws effective during the terms hereof, such provisions shall be fully severable and this Contract shall be construed and enforced as if such unlawful, invalid or unenforceable provision was not a part of this contract. Furthermore, if any provision of this Contract is capable of two constructions, one of which would render the provision void and the other which would render the provision valid, then the provision shall have the meaning that renders it valid.

72. Construction of Contract. Each party has received and had the opportunity to review this Contract, and each party has had the opportunity, whether exercised or not, to have each respective party’s attorney review this Contract, and, accordingly, the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Contract.

73. No Waiver. The failure of the City to insist upon prompt and strict performance of any of the terms, conditions or undertakings of this Contract, or to exercise any right herein conferred, in any one or more instances, shall not be construed as a waiver of the same or any other term, condition, undertaking or right.

74. Amendments and Modification. This Contract shall not be modified in any manner, except by an instrument in writing executed by or on behalf of all parties.

75. Authority to Execute. City and Developer each warrant and represent that the party signing this Contract on behalf of each has authority to enter into this Contract and to bind the City and Developer, respectively, to the terms, covenants and conditions contained herein. Each party shall deliver to the other, upon request, all documents reasonably requested by the other evidencing such authority, including a copy of all resolutions, consents or minutes reflecting the authority of persons or parties to enter into agreements on behalf of such party.

76. Notices. All notices, demands and requests required or permitted by this Contract shall be in writing (including telecopy communications) and shall be sent by facsimile transmission, air or other courier, or hand delivery, as follows:

- (i) CITY
CITY OF LAKELAND
ATTN: CITY MANAGER
10001 HIGHWAY 70
LAKELAND, TN 38002
Telephone: **(901) 867-2717**
Facsimile: **(901) 867-2063**

With Required Copies To:
City Engineer; and
City Attorney
At same address as above.

- (ii) DEVELOPER
CUMMINGS, LLC
6515 CHERRYHILL PARKWAY,
MEMPHIS, TN 38120

77. Any party to this Contract may change such party's address for the purpose of notices, demands and requests required or permitted under this Contract by providing written notice of such change of address to the other party, which change of address shall only be effective when notice of the change is actually received by the party who thereafter sends any notice, demand or request.

78. Choice of Law. This Contract is being execute and delivered and is intended to be performed in the State of Tennessee, and the laws (without regard to principles of conflicts of law) of the State of Tennessee shall govern the rights and duties of the parties hereto in the validity, construction, enforcement and interpretation hereof.

79. Miscellaneous. Notwithstanding any provision herein to the contrary, the following shall control:

- (a) Any requirement in this Agreement for the construction of "Sidewalks" and "Curbs and Gutters" shall be limited to those areas as shown on the "Preliminary Development Plan."

OVERALL FEE/COST SUMMARY
(as more specifically set forth in Exhibit A hereto)

(1)	Sewer Development Fee	\$179,800.00
(2)	Sewer Lift Station Maintenance Fee	\$110,000.00
(3)	Sewer Connection Fee	N/A
(4)	Street Light Fee	N/A
(5)	Road Cut Fee	N/A
(5)	Drainage Control Fee (w/ Basin)	\$29,000.00
(6)	Drainage Control Fee (w/o Basin)	N/A
(7)	Engineering Review Fee	\$17,400.00
(8)	Construction Inspection Fee	\$17,900.00
(9)	Administrative Review Fee	\$5,900.00
(10)	Geographical Information Systems Fee	\$3,050.00
(11)	Natural Resources Inventory & Analysis Fee	\$1,604.50
(12)	Parkland Improvement Fee	\$5,800.00
(13)	Tree Removal Fee	\$5,618.00
(14)	Warning Siren Fee	\$2,900.00
(15)	Parkland Review Fee	\$1,523.60
(16)	Parkland Dedication Fee	<u>\$24,930.02</u>
	Total	\$405,426.12

IN WITNESS WHEREOF, the parties hereto have affixed their hands and seals at Lakeland, Tennessee, this ____ day of _____, **2026**.

DEVELOPER:
CUMMINGS, LLC

CITY OF LAKELAND:

By:_____

Date:_____

ATTEST:_____

APPROVED AS TO FORM:

By:_____

DATE APPROVED BY BOARD OF COMMISSIONERS:_____

DATE APPROVED BY BOARD OF SEWERAGE COMMISSIONERS:_____

STATE OF TENNESSEE
COUNTY OF SHELBY

Before me, a notary of public of the state and county mentioned, personally appeared _____, with whom I am personally acquainted, and who, upon oath, acknowledged himself to be _____, the within named bargainer, a corporation, and that such officer, as such _____, executed the foregoing instrument for the purpose therein contained, by personally signing the name of the corporation as managing partner, by himself as _____.

Witness my hand and seal at office; this is the ____ day of ____, 20__.

Notary Public

My Commission Expires:_____

EXHIBIT "A"

Subdivision Development Fees Worksheet					
Chambers Chapel Phase 1 & 2				58 Lots	56.18 Acres
	Per Lot Fee				
Sewer Development Fee (Dev Charge see Ord 08-119)	\$3,100.00		\$179,800.00		
Sewer Lift Station Maintenance Fee (per lift station)	\$110,000.00		\$110,000.00		
Sewer Connection Fee (per connection)			N/A		
Drainage Control Fee w/basin (per lot)	\$500.00		\$29,000.00		
Drainage Control Fee wo/basin (per lot)	\$1,000.00		N/A		
Engineering Review Fee (per lot)	\$300.00		\$17,400.00		
Construction Inspection Fee (\$500 plus \$300 per lot)	\$300.00		\$17,900.00		
Administrative Fee (\$200 for 1st Lot and \$100 per lot thereafter)	Varies		\$5,900.00		
Natural Resources Inventory Fee (\$200 plus \$25 per acre thereafter)	Varies		\$1,604.50		
Street Light Fee	100% of Cost		N/A		
Road Cut Fees	\$35.00		N/A		
Warning Siren (per lot)	\$50.00		\$2,900.00		
Tree Removal Fee (per acre or fraction of disturbed area - maximum \$10,000)	\$100.00		\$5,618.00		
GIS Fee (per lot)\$200 plus \$50 per lot thereafter	Varies		\$3,050.00		
Parkland Improvement Fee (per lot)	\$100.00		\$5,800.00		
Parkland Review Fee (\$400 plus \$20 per acre)	Varies		\$1,523.60		
		Total =	\$380,496.10		
	Acres/Lot =	0.96862069			
Park Land Formula (D=LxAxPxM)					
L=Number of Lots (D.U.)	L =	58			
A=Avg. Family Size - use 2.94	A =	2.94			
P=Parkland Ratio use 0.010 (10 acres per 1000)	P =	0.010			
M=Density Multiplier from Table 2 of Sub. Regs	M =	1			
D=Dedication in acres	D =	1.7052	Acres		
Land Appraisal Value (per acre)		\$14,620.00	Payment in lieu of		
Total Dollar Value Required in Lieu of Dedication		=	\$24,930.02		
Total Amount Due			\$405,426.12		

Meeting Cycle: Thursday, May 21, 2026

Subject: **Resolution** - amending Resolution R-53-2026 authorizing the submittal of an application for the Safe Streets and Roads for All grant program through the U.S. Department of Transportation.

Staff Contact: Emily Harrell, City Manager / City Engineer

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve amended Resolution R-53-2026

BUDGET IMPACT

If awarded the City will be required to provide a 20% match.

DISCUSSION

The Safe Street and Roads for All (SS4A) competitive grant program through the US Department of Transportation provides funding for safety improvements to prevent roadway fatalities and serious injuries. Resolution R-53-2026, approved at the April 16, 2026 Board of Commissioners meeting, authorized Staff to submit a grant application for intersection improvements on Highway 70. This amendment clarifies language required in the grant application. The grant funding is 80% Federal with a 20% local match. The application deadline is May 26, 2026.

RESOLUTION R-53-2026

AUTHORIZING THE SUBMITTAL OF AN APPLICATION FOR THE SAFE STREETS
AND ROADS FOR ALL GRANT PROGRAM THROUGH THE U.S. DEPARTMENT OF
TRANSPORTATION

WHEREAS, the City of Lakeland desires to submit an application to the U.S. Department of Transportation for a grant to design and construct intersection safety improvements on Highway 70; and,

WHEREAS, the Safe Streets and Roads for All (SS4A) grant program seeks to support projects which reduce serious and fatal crashes on roadways; and,

WHEREAS, the grant is funded with 80% federal funds requiring a minimum 20% match by the City:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the City Manager is hereby authorized and directed submit an application for the Safe Streets and Roads for All (SS4A) grant program to the U.S. Department of Transportation intersection improvements on Highway 70.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 21th day of May 2026, the public welfare requiring it.

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder



Board of Commissioners

Meeting Cycle: Thursday, May 21, 2026

Subject: **Resolution** - approving a multi-year agreement with Jani-King for janitorial services.

Staff Contact: Emily Harrell, City Manager / City Engineer

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Resolution R-74-2026.

BUDGET IMPACT

This expenditure is budgeted in the Fiscal Year 2027 Annual Budget for the General Fund.

DISCUSSION

The City previously contracted with Hi-Lo for janitorial services beginning September 1, 2023, after issuing an RFP in July 2023. Hi-Lo was selected by a committee based on qualifications and cost proposal. Hi-Lo's contract has been month-to-month as of September 2025.

The City has experienced ongoing service-related issues and determined it was in the City's best interest to seek a new janitorial provider. In April 2026, the City issued a new RFP for janitorial services. Seven (7) proposals were received and evaluated by a selection committee. After reviewing pricing, references, reviews, and the scope of services offered, the committee selected Jani-King to provide the best overall value and service for the City.

RESOLUTION R-74-2026

APPROVING AN AGREEMENT WITH JANI-KING FOR JANITORIAL SERVICES

WHEREAS, the City of Lakeland, Tennessee, (the “City”) desires to contract janitorial services for its facilities; and,

WHEREAS, a Request for Proposals was issued in April 2026 from which seven (7) proposals were received; and,

WHEREAS, Jani-King was selected by the selection committee based on their qualifications, cost proposal, and references; and,

WHEREAS, the contract term is two (2) years beginning July 1, 2026; and,

WHEREAS, funding for this service is appropriated in the Fiscal Year 2027 Annual Budget for the General Fund:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the City Manager is hereby authorized to execute and the City Recorder attest an agreement with Jani-King in an amount not to exceed eighty-six thousand three hundred twenty nine dollars (\$86,329.00).

Be it further resolved that the Board of Commissioners authorize an additional Seven Thousand Five Hundred Dollars (\$7,500) as an after-hours and as-needed contingency fund for services that may arise outside of the initial bid due to unforeseen cleaning needs, and that the City Manager is hereby authorized to make verified partial payments, when necessary, throughout the project, for a total fixed cost amount not to exceed Ninety-Three Thousand Eight Hundred Twenty-Nine Dollars (\$93,829.00). The contract is approved contingent upon final minor adjustments and review by the City Attorney.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 21st day of May 2026, the public welfare requiring it.

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder



Katrina Hicks
Jani-King of Memphis
1805 Moriah Woods Blvd, Suite 7
Memphis, TN 38117
(901) 800-8671

khicks@janikingmemphis.com

United States

Atlanta • Augusta

Austin • Baltimore

Baton Rouge

Birmingham

Boston • Charleston

Charlotte • Chicago

Cincinnati • Cleveland

Colton • Columbia

Columbus • Dallas

Dayton • Denver

Detroit • Fort Worth

Greensboro

Greenville/Spartanburg

Hampton Roads

Hartford • Hawaii

Houston • Indianapolis

Jacksonville

Kansas City

Knoxville • Las Vegas

Los Angeles • Louisville

Memphis • Miami

Milwaukee

Minneapolis

New Jersey • Nashville

New Orleans

New York • Oakland

Oklahoma City

Orlando

Philadelphia

Phoenix • Pittsburgh

Portland

Raleigh/Durham

Richmond

Sacramento

Salt Lake City

San Antonio

San Diego

San Francisco

Seattle

St. Louis • Tampa Bay

Tucson • Tulsa

Washington, D.C.

Australia

Perth

Sydney

Brazil

Sao Paulo

Canada

Nova Scotia

Ontario • Toronto

Great Britain

Birmingham

London

Mexico

Monterrey

Singapore

Spain

Turkey

Istanbul

Jasmine Barbee

City of Lakeland

Dear Ms. Barbee:

Thank you very much for the time and interest you have afforded me concerning the subject of housekeeping for your facility.

JANI-KING appreciates this opportunity and enclosed is our completed proposal for a professionally operated cleaning program along with the cleaning schedule.

The total monthly charge represents your only cost and is inclusive of:

- * All labor
- * All supervision
- * All materials for cleaning
- * All equipment for cleaning
- * All payroll, payroll taxes, insurance, etc.

Each **JANI-KING** representative is fully covered by an insurance program that protects you in several ways. The Commercial Cleaning Employee Dishonesty Policy, General Liability, and Workers' Compensation coverage provides protection to our customers for claims due to loss of property or personal injuries that are the result of actions by **JANI-KING** personnel.

Please do not hesitate to call for any additional information you may deem necessary in assessing our proposal. I may be reached at (901) 362-5464.

Trusting we may be of service,

Katrina Hicks

Account Executive

JANI-KING OF MEMPHIS

JANI-KING OF MEMPHIS

GENERAL PROCEDURES

I. SUPERVISION

- A. **JANI-KING** will stay in close contact with management concerning all work performed.
- B. All **JANI-KING** personnel will be trained and supervised to perform to the best of their ability in order to accomplish the cleaning you deserve.
- C. All personnel will be checked regularly as to performance and ability to maintain **JANI-KING** standards.

II. WAGE SCALE

- A. All personnel will be paid no less than the minimum scale as required by Federal Law.
- B. Work hours, workweek, job methods, procedures, pay periods, and pay scale will be thoroughly explained to all personnel.

III. SECURITY PROCEDURES AND INSURANCE

- A. A card file is set up and maintained on all **JANI-KING** personnel.
- B. **JANI-KING** partners and representatives will work closely with management in regard to the use of acceptable personnel.
- C. **JANI-KING** will check to make sure that the building is properly secured before leaving the building.
- D. **JANI-KING** will provide all necessary insurance and bonds on all its personnel.

INT:_____

INT:_____

JANI-KING FRANCHISEE CONCEPT



JANI-KING is an international company currently operating 100 cities across the United States, Canada, Great Britain, Singapore, Turkey, Brazil, Mexico and Australia. Since 1969, our unique program has provided quality janitorial services for thousands of companies nationwide.

At **JANI-KING** we know that the quality of service your facility receives is for the most part determined by the motivation of the custodian on the job site. This is why we operate through a network of qualified **JANI-KING** franchisees.

Our franchisees perform on the job because they have the motivation and incentive to clean your building professionally. A financial investment into a business of their own and personal commitment to the success of that business ensures that **JANI-KING** Franchisees have a genuine concern for a job well-done. What more concern could you possibly have on the job when the owner of the service company is either doing the work himself or closely supervising his employees?

A key to any successful company is its personnel, and that is why **JANI-KING** puts a qualified and motivated **JANI-KING** Franchisee in your facility. The pride this individual takes in caring for his customers will be evident to you in the cleanliness of your working environment.

Backing our franchisees in their efforts, the **JANI-KING** Regional Office Support Personnel will ensure our high cleaning standards. We make sure that our franchisees have the training, personnel, equipment, insurance and most importantly, the customer service support necessary to provide your company with on-going quality janitorial services.

At **JANI-KING**, consistent service is accomplished through a communication program consisting of Past Performance Evaluations, Memo Pads, and Inspection Reports. In addition, our customer service representatives will be in contact with you and will always be abreast of the cleaning needs of your facility.

The **JANI-KING** motto is "The Performance People". Our extensive list of client references will attest that **JANI-KING** Franchisees live up to it.

INT:____ INT:____

JANI-KING OF MEMPHIS

JANI-KING® MAINTENANCE AGREEMENT

This Maintenance Agreement ("Agreement") is made as of the Effective Date below by and between **SAVANNAH RIVER ENTERPRISES, INC. d/b/a JANI-KING OF MEMPHIS ("JANI-KING")** and **Pressmaster ("CLIENT")**.

WHEREAS:

- **Jani-King** is in the business of providing commercial cleaning and maintenance services; and,
- **Client** is desirous of the services of **Jani-King** for the purpose of keeping its premises properly cleaned as outlined in the Cleaning Schedule; and,
- **Jani-King** agrees to provide such services to **Client**;

THEREFORE, in consideration of the mutual covenants and obligations set out in this Agreement, the parties hereby agree as follows:

1. PERFORMANCE OF SERVICES

- 1.1. Performance of the services scheduled shall begin the ____ day of _____, 2026.
- 1.2. The term of this Agreement shall be for Two (2) years from the date services are scheduled to begin.
- 1.3. The services shall be performed at the following location:

Lakeland City Hall

10001 Hwy 70, Lakeland, TN 38002

International Harvester Clubhouse

4523 Canada Rd Lakeland, TN 38002

Senior Center

4527 Canada Rd, Lakeland, TN 38002

Scotts Creek WWTP Office

9708 Old Brownsville Rd, Arlington, TN 38002

Public Works Office

10031 Hwy 70, Arlington, TN 38002

Parks and Recreation Office

9845 Lake District Dr, Suite 101 & 103,
Lakeland, TN 38002

- 1.4. The premises making up the working area under this Agreement will be known further as the "Named Areas", which are further defined in the Cleaning Schedule, attached hereto and by specific reference made a part of this Agreement.

- 1.5. **Jani-King** agrees to service the Named Areas as scheduled THREE (3) times per week, on _____ between the hours of 8:00AM to 4:30PM.

INT:_____ INT:_____

JANI-KING OF MEMPHIS

1.6. **Jani-King** agrees to furnish all equipment and tools necessary for the performance of its duties. The duties being to maintain the Named Areas in a neat, clean and orderly condition as outlined in the Cleaning Schedule attached hereto and by specific reference made a part of this Agreement. **Client** warrants that the premises to be serviced are free of asbestos, hazardous materials and hazardous waste materials. **Client** hereby agrees to hold **Jani-King** and its authorized franchise owners and employees harmless and indemnify them from any and all liability resulting from any exposure of **Jani-King's** personnel, to asbestos, or hazardous or harmful materials

1.7 To the fullest extent permitted by law, **Jani-King** shall indemnify and hold harmless the **Client** and its agents and employees from and against all claims, damages, losses, and expenses, including but not limited to attorney's fees, arising out of or resulting from JANI-KING's performance of the work hereunder provided that any such claim, damage, loss or expense is attributable to bodily injury to or destruction of tangible personal property (other than the work itself) including the loss of use resulting there from, and to the extent only that it is caused in whole or part by any negligent act or omission of a **Jani-King**, of any of its subcontractors, or anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable. The obligations of **Jani-King** under this paragraph shall not extend to claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or in any way attributable to the negligence of the Client or any of its agents and employees.

2. PAYMENT OF SERVICES

2.1 Client agrees to pay **Jani-King** each month the minimum monthly charge stated in the Pricing Schedule attached hereto and made a part hereof on or before the last day of each month in which services are rendered. Payment must be made using the selected payment method (ACH, Credit Card, or Bill.com) as indicated in the Payment Method Selection section. Payments by mail or check will not be accepted under this agreement. **The client** acknowledges that the contract will not be accepted, and services will not commence until the payment method and all required accounts payable information have been provided. Late fees will be assessed if payment is not received by the fifth day of the following month. Fees will equal 3% of the minimum sum stated on the Pricing Schedule, with a minimum charge of Twenty-Five Dollars (\$25). Additionally, **Client** also agrees to pay any sales or use tax levied by a taxing authority on the value of the services provided or supplies purchased.

Payment Method Selection

Please complete the following section before the account is signed. This information is required for billing purposes.

Payment Method (Please select one):

- ☐ Direct Auto Draft ACH
- ☐ Bill.com (ACH or Credit Card (3.25%))
- ☐ Self-Initiated ACH (Automated Clearing House)

Note: Check payments are not accepted.

Accounts Payable (AP) Contact Information:

- **AP Contact Name:** _____

INT:_____ INT:_____

JANI-KING OF MEMPHIS

- **AP Email Address:** _____
- **AP Phone Number:** _____

Billing Information:

- **Billing Address:** _____
- **City:** _____ **State:** _____ **ZIP Code:** _____

By signing this agreement, the client confirms that the above payment method and information is accurate and authorizes the selected method to be used for payments.

2.2. Credits for holidays were predetermined and given as part of the monthly charge herein, and no other adjustments will be made for those holidays.

2.3. From time to time, as the parties may agree, the amount to be paid by **Client** may be increased or decreased to reflect an increase or decrease in the area of space serviced and the kind, amount or frequency of service to be rendered. Such modifications shall be binding only if in writing, signed by both parties. In the event mutual agreement relating to frequency of service, type of service, space serviced or amount to be paid cannot be reached, the frequency of service, type of service, space service or amount to be paid shall remain unchanged.

2.4. It is expressly agreed that the total minimum sum stated in the Pricing Schedule may be increased or decreased annually by **Jani-King** based on the changes in the Consumer Price Index and/or the minimum wage laws, but never more than once a year.

2.5. In the event payment for services is not received within thirty (30) days from the date such payment is due, **Jani-King** may suspend services to **Client** until such payment is received. Suspension of services by **Jani-King** under this Section shall not deprive **Jani-King** of any of its remedies or actions against **Client** for past or future payments due under this Agreement, nor shall the bringing of any action for payment of services or other rights contained herein be construed as a waiver of any **Jani-King** rights.

3. INDEPENDENT BUSINESS RELATIONSHIP

3.1. It is expressly agreed that **Jani-King** will select all franchisees and designate all personnel to perform its obligations under this Agreement.

3.2. **Jani-King** and any of its personnel are not employees of **Client** but are independent contractors; and in this regard, such **Jani-King** authorized franchise owners and their employees will not be within the protection or coverage of **Client's** Workers' Compensation Insurance and no withholding of Social Security, Federal or State Income Tax or other deductions shall be made from the sums agreed to be paid to Jani-King herein, the same being contract payments and not wages.

3.3. **Client** agrees that during the term of this Agreement, and within one hundred and eighty (180) days after termination, that **Client** will not employ any employees, agents, representatives or franchisees of **Jani-King** or any employees of **Jani-King** franchisees without the express written consent of **Jani-King**. **Jani-King** agrees that during the term of this Agreement and within one hundred and eighty (180) days

INT: _____ INT: _____

JANI-KING OF MEMPHIS

after termination, it will not employ any employees, agents or representatives of **Client** without the express written consent of Client.

4. TERM, RENEWAL AND TERMINATION

4.1. The term of this Agreement shall be for two (2) years from the date services are scheduled to begin, as stated in Section 1.1, and shall be automatically extended and renewed for the same terms and conditions, unless: (a) **Client** shall give written notice, as described herein, of termination at least thirty (30) days prior to expiration of the term; or (b) **Jani-King** shall give thirty (30) days written notice to terminate at any time during this Agreement. If timely notice is given by **Client** for termination, this Agreement shall expire at midnight of the last day of the term. Otherwise, this Agreement may only be terminated by **Client** for non-performance as set out below.

4.2. Non-performance is defined as the failure, neglect or refusal to perform any act stipulated under this Agreement or as outlined in the Cleaning Schedule attached. Before any termination for non-performance is effective, **Client** must give **Jani-King** written notice, as described herein, specifying in detail the nature of any defect or failure in performance. Upon the date of receipt of notice of non-performance, **Jani-King**, at its election, shall have thirty (30) days in which to cure the defect in performance to the reasonable satisfaction of **Client**. In the event the defect is not satisfactorily cured at the end of the thirtieth (30th) day from the date of receipt of such notice, **Client** shall provide written notification, as described herein, to **Jani-King** of the failure to satisfactorily cure the defect. This Agreement shall then terminate thirty (30) days from the date of the second notice. In the event the notice of the failure to satisfactorily cure the defect is not received within fifteen-15 days of the expiration of the thirty-30-day cure period, all deficiencies will be deemed cured.

4.3. In the event **Client** terminates this Agreement for any reason other than non-performance, as described above, **Client** agrees to pay, as stipulated damages, an amount equal to twenty-five (25%) percent of the minimum monthly charge stated in the Pricing Schedule, multiplied by the number of months remaining in the term of this Agreement or in any extension or renewal thereof.

4.4. All notices between **Client** and **Jani-King** shall be in writing. Any notice shall be deemed duly given if such notice is deposited, postpaid and certified, return-receipt requested with the United States Postal Service to the address as stated at the end of this section herein for **Jani-King** or to the address stated on the signature page of this Agreement for **Client**. All other notices, including notices personally delivered to individuals performing services under this Agreement, shall be ineffective. Either party may change the address of notice by providing the other party with written notice of such change.

Jani King of Memphis
1805 Moriah Woods Blvd, Suite 7
Memphis, TN 38117

Time is of the essence for all notices required under the terms of this Agreement.

INT:____ INT:____

5. GENERAL PROVISIONS

5.1. In the event it becomes necessary for **Jani-King** to institute suit against **Client** to secure or protect its rights or to collect any sums due under this Agreement, **Jani-King** shall be entitled to all associated costs of the suit, including reasonable attorney's fees.

5.2. The terms of this Agreement shall be binding upon and inure to the benefit of **Jani-King** and **Client** and their respective heirs, representatives, successors and assigns, except as otherwise herein provided.

5.3. Any waiver by either party to this Agreement of a breach of any term or condition of this Agreement shall not constitute a waiver of any subsequent breach of the same or any other term or condition of this Agreement.

5.4. Jurisdiction and venue for any suit brought on this Agreement shall be in the county where the **Jani-King** regional office is located.

5.5. Both parties agree that they have fully reviewed and discussed the terms of this Agreement, and all attachments, and acknowledge that the terms reflect the entire Agreement of the parties pertaining to its subject matter and it supersedes all prior or contemporaneous agreements, representations and understandings of the parties.

5.6. Any changes or modification to this Agreement must be in writing, signed by both parties and attached hereto.

5.7. In the event any section, subsection, provision or clause of this Agreement or any combination thereof is found to be unenforceable at law, in equity or under any presently existing or hereafter enacted legislation, regulation, or order of the United States, any state or subdivision thereof or any municipality, those findings shall not, in any way, affect any other part of this Agreement which shall continue in full force and effect, and the unenforceable provision shall be interpreted in a manner that imposes the maximum restriction or obligation permitted by law.

5.8 The undersigned individual owner, officer, agent, member or employee of **Client** hereby guarantees the payment to **Jani-King** of the minimum monthly charges in the attached Pricing Schedule and the payment of all other amounts that become payable under the terms of this Agreement. Said individual acknowledges that without this guaranty of payment, **Jani-King** would not enter into this agreement.

INT:_____ INT:_____

JANI-KING OF MEMPHIS

IN WITNESS WHEREOF, the Parties hereto have set their hands this_____ day of _____, 2026.

City of Lakeland

Jani King of Memphis
1805 Moriah Woods Blvd, Suite 7
Memphis, TN 38117

Authorized Signature

JANI-KING Representative Signature

PRINT NAME

Katrina Hicks

PRINT NAME

PRINT TITLE

Account Executive

PRINT TITLE

INT:_____ INT:_____

JANI-KING OF MEMPHIS

CLEANING SCHEDULE

Named Areas:

A.	Floor Care
B.	Restrooms
C.	Office and General Cleaning
D.	After-Hour Service (As needed)

LOCATION #1

LAKELAND CITY HALL
10001 HIGHWAY 70

TYPE OF SERVICE	COST
Twice Weekly	
Floor Services: Sweeping/Dust Mop Damp Mop Restroom Services: Restroom Fixtures Restroom Surfaces Paper Service Soap Dispenser Service General Office Services: Trash Service Paper Service Soap Service Water Fountains Glass Cleaning	\$ 282. ⁰⁰ / WEEK
Weekly	
General Office Services: Vacuum Dusting	\$ 60. ⁰⁰ / WEEK
Bi-Weekly	
General Office Services: Walls and Partitions	\$ 30. ⁰⁰ / MONTH
Monthly	
General Office Services: Shampoo Mats	\$ 36. ⁰⁰ / MONTH
Quarterly	
General Office Services: HVAC Vents Clean Blinds	\$ 150. ⁰⁰ / QUARTER

INT: _____ INT: _____

JANI-KING OF MEMPHIS

LOCATION #2

INTERNATIONAL HARVESTER CLUBHOUSE
4523 CANADA ROAD

TYPE OF SERVICE	COST
Twice Weekly	
Floor Services: Sweeping/Dust Mop Damp Mop Restroom Services: Restroom Fixtures Restroom Surfaces Paper Service Soap Dispenser Service General Office Services: Trash Service Paper Service Soap Service Water Fountains Glass Cleaning	\$ 182. ⁰⁰ /WEEK
Weekly	
General Office Services: Vacuum Dusting	\$ 26. ⁰⁰ /WEEK
Bi-Weekly	
General Office Services: Walls and Partitions	\$ 30. ⁰⁰ /MONTH
Monthly	
General Office Services: Shampoo Mats	\$ 6. ⁰⁰ /MONTH
Quarterly	
General Office Services: HVAC Vents	\$ 30. ⁰⁰ /QUARTER
As Needed	
After Hours Service	\$ 15/hr /SERVICE
Stripping/Refinishing Floor (main room only)	0.75 per sq ft /SERVICE

INT: _____

INT: _____

JANI-KING OF MEMPHIS

LOCATION #3
SENIOR CENTER
4527 CANADA ROAD

TYPE OF SERVICE	COST
Twice Weekly	
Floor Services: Sweeping/Dust Mop Damp Mop Restroom Services: Restroom Fixtures Restroom Surfaces Paper Service Soap Dispenser Service General Office Services: Trash Service Paper Service Soap Service Water Fountains Glass Cleaning	\$ 75.00 /WEEK
Weekly	
General Office Services: Vacuum Dusting	\$ 10.00 /WEEK
Bi-Weekly	
General Office Services: Walls and Partitions	\$ 11.00 /MONTH
Monthly	
General Office Services: Shampoo Mats	\$ 5.00 /MONTH
Quarterly	
General Office Services: HVAC Vents Clean Blinds	\$ 30.00 /QUARTER

INT:_____ INT:_____

JANI-KING OF MEMPHIS

LOCATION #4

SCOTTS CREEK WWTP OFFICE
9708 OLD BROWNSVILLE ROAD

TYPE OF SERVICE	COST
Once Weekly	
Floor Services: Sweeping/Dust Mop Damp Mop Restroom Services: Restroom Fixtures Restroom Surfaces Paper Service Soap Dispenser Service General Office Services: Trash Service Paper Service Soap Service Water Fountains Glass Cleaning	\$16.00 /WEEK
Weekly	
General Office Services: Vacuum Dusting	\$5.00 /WEEK
Bi-Weekly	
General Office Services: Walls and Partitions	\$7.00 /MONTH
Monthly	
	/MONTH
Quarterly	
General Office Services: HVAC Vents	\$20.00 /QUARTER

INT:_____ INT:_____

JANI-KING OF MEMPHIS

LOCATION #5

PUBLIC WORKS OFFICE

10031 HIGHWAY 70

TYPE OF SERVICE	COST
Once Weekly	
Floor Services: Sweeping/Dust Mop Damp Mop Restroom Services: Restroom Fixtures Restroom Surfaces Paper Service Soap Dispenser Service General Office Services: Trash Service Paper Service Soap Service Water Fountains Glass Cleaning	\$7.40 /WEEK
Weekly	
General Office Services: Vacuum Dusting	\$4.80 /WEEK
Bi-Weekly	
General Office Services: Walls and Partitions	\$13.00 /MONTH
Monthly	
	/MONTH
Quarterly	
General Office Services: HVAC Vents	\$20.00 /QUARTER

INT:_____ INT:_____

JANI-KING OF MEMPHIS

LOCATION #6

PARKS AND RECREATION OFFICE
9845 Lake District Drive, Suite 101 and
103

TYPE OF SERVICE	COST
Once Weekly	
Floor Services: Sweeping/Dust Mop Damp Mop Restroom Services: Restroom Fixtures Restroom Surfaces Paper Service Soap Dispenser Service General Office Services: Trash Service Paper Service Soap Service Water Fountains Glass Cleaning	\$ 93. ⁰⁰ / WEEK
Weekly	
General Office Services: Vacuum Dusting	\$ 14.31 ⁰⁰ / WEEK
Bi-Weekly	
General Office Services: Walls and Partitions	\$ 12. ⁰⁰ / MONTH
Monthly	
	/ MONTH
Quarterly	
General Office Services: HVAC Vents	\$ 30. ⁰⁰ / QUARTER

INT: _____ INT: _____

II. SCOPES OF SERVICES

A. Floor Care

1. Sweeping/ Dusting Mopping:

All non-carpeted floors, entrances, hallways, and walk-off mats shall be swept and/or dust mopped to remove loose dirt, debris, dust, streaks, and smears. This service shall be performed twice per week.

2. Damp Mopping:

Hard surface floors and baseboards shall be damp mopped and maintained free of dust, dirt, stains, streaks, detergent residue, and standing water. This service shall be performed twice per week.

3. Vacuuming:

All carpeted areas, rugs, and entry mats shall be vacuumed to remove dirt, dust, lint, and debris. This service shall be performed once per week.

4. Walk-off Mat Cleaning: Walk-off mats shall be cleaned and maintained free of stains, streaks, and excessive soil buildup. This service shall be performed monthly or as needed.

5. Strip and Refinish Services:

Floor stripping, refinishing, and waxing services shall be provide on an as-needed basis or as requested by the City. Floors shall be properly prepared prior to refinishing to remove embedded dirt and existing finish buildup.

B. Restroom Cleaning

1. Restroom Fixtures:

All toilets, urinals, sinks, partitions, dispensers, mirrors, and related restroom fixtures shall be cleaned and disinfected. Fixtures shall remain free of odors, stains, streaks, graffiti, and residue. This service shall be performed twice per week.

2. Restroom Surfaces:

Walls, partitions, doors, mirrors, and exposed surfaces shall be cleaned and disinfected to remove dirt, smudges, streaks, and stains. Metal fixtures and hardware shall be polished and maintained in a clean condition. This service shall be performed twice per week.

3. Paper Products Service”

Toilet tissue and paper towel dispensers shall be checked and replenished during each scheduled service visit. Adequate reserve supplies shall be maintained within restroom areas.

4. Soap Dispenser Service:

Soap dispensers shall be inspected and refilled during each scheduled cleaning service.

INT:_____ INT:_____

C. Office and General Cleaning

1. Trash Removal:

All trash receptacles and recycling containers located in offices, breakrooms, common areas, and public areas shall be emptied and liners replaced as needed. Trash shall be removed to designated collection areas. This service shall be performed twice per week.

2. Glass Cleaning:

Interior glass surfaces, entry door glass, sidelights, and glass partitions, shall be cleaned and maintained free of fingerprints, smudges, performed twice per week.

3. Dusting:

Dusting shall include desks, furniture, windowsills, ledges, tables, filing cabinets, chairs, handrails, vents, and other horizontal surfaces. This service shall be performed once per week.

4. Water Fountain Cleaning:

Drinking fountains and bottle filling stations shall be cleaned, disinfected, and polished during scheduled service visits.

5. Walls and Partitions:

Walls, partitions, corners, and accessible vertical surfaces shall be spot cleaned and maintained free of dust buildup, marks, cobwebs, and stains. This service shall be performed bi-weekly.

6. HVAC Vent Cleaning:

Air supply and return vents shall be dusted and spot cleaned quarterly to remove surface dust and dirt buildups.

7. Blind Cleaning:

Blinds and window coverings shall be dusted and spot cleaned quarterly to remove surface dust and build up dirt.

D. After-Hours Services

1. After-Hours Cleaning Services:

After-hours cleaning services may be scheduled by the city on an as-needed basis and may include sweeping, mopping, restroom sanitization, trash removal, glass cleaning, and related janitorial services. Contractor shall coordinate scheduling with the city prior to performing after-hours work. The City shall provide advance notice, when possible, for requested after-hours services.

INT:____ INT:____

PRICING SCHEDULE

City of Lakeland

Lakeland City Hall

10001 Hwy 70, Lakeland, TN 38002

International Harvester Clubhouse

4523 Canada Rd Lakeland, TN 38002

Senior Center

4527 Canada Rd, Lakeland, TN 38002

Scotts Creek WWTP Office

9708 Old Brownsville Rd, Arlington, TN
38002

Public Works Office

10031 Hwy 70, Arlington, TN 38002

Parks and Recreation Office

9845 Lake District Dr, Suite 101 & 103,
Lakeland, TN 38002

The Named Areas will be serviced according to the Cleaning Schedule
for a minimum monthly charge of:

MAINTENANCE

ONE (3) TIMES PER WEEK

Three Thousand Five Hundred Four and 00/100 DOLLARS

INT: _____

(\$3,504)

PER MONTH

INT: _____

INT: _____

REQUESTED CLEANS

FLOORS

Upon request, the following services will be performed for an additional fee:

Carpet Shampoo	(\$150.00 minimum)
Strip, reseal, and refinish tile floors	(\$250.00 minimum)

- Care will be taken to get into corners, along edges and beneath furniture.
- Care shall be exercised so that baseboards, walls, and furniture shall not be splashed, marred, disfigured or damaged during these operations.

WINDOWS

Upon request, windows will be washed for an additional fee.

INT:____ INT:____

OTHER SERVICES

- A. Defective or inoperative building equipment shall be brought to the attention of CLIENT such as;
- leakage or plumbing problem.
 - defective lights or lighting.
 - door and /or gates not properly secured.
 - other unusual circumstances which might affect the security, maintenance, or effectiveness of the facility.
- B. A Teflon-type carpet protector will be applied, upon request, for an additional fee.
- C. An anti-static material will be applied to all carpeting, upon request, for an additional fee.
- D. Care will be exercised so that baseboards, wall and furniture will not be splashed, marred, disfigured, or damaged during these or any other scheduled operations.
- E. Janitor closets, equipment, and materials shall be kept in a neat, clean, and orderly condition at all times.
- F. Any emergency cleaning accomplished for a nominal fee.

INT:____ INT:____

About Our Insurance

We enclose a copy of our certificate of insurance that reflects the types and limits of coverage we carry to protect our customers and ourselves from potential loss. There are several specialized coverages that are included for our mutual protection that deserve special mention:

1. **Care, Custody & Control coverage** - This important form of protection is excluded from most standard general liability policies. It provides protection against damage to property that our employees may be directly working on and for which we may be held legally liable.
2. **Extended Property Damage** - This coverage redefines property damage to include theft and mysterious disappearance for which we are legally liable, i.e., we throw out important papers or neglect to lock the premises after we have completed our night's work, etc.
3. **Lost Key coverage** - If we have the legal responsibility for a master key for a building and it is lost or misplaced, this provides coverage to have the building totally re-keyed, if necessary.
4. **Third Party Fidelity Bonding** - This provides protection in the event that one of our employees steals from you. There must be conclusive proof; but, once that is established, the bond will respond to our legal responsibility.

We were able to obtain these unique coverages by purchasing our insurance under a plan specifically designed for the members of the building service contracting industry. This program has been underwritten by Hartford Insurance and is tailored to meet the industry's needs.

JANI-KING OF MEMPHIS



SAVARIV-01

MOULTRIEM

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
8/1/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Insurance Office of America 101 West Main Street, Suite 200 Lexington, SC 29072		CONTACT Tara Miller NAME: PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: tara.miller@ioausa.com	
		INSURER(S) AFFORDING COVERAGE	
		INSURER A: Manufacturers Alliance Insurance Company 36897	
		INSURER B: FCCI Insurance Company 10178	
		INSURER C: StarStone Specialty Insurance Company 44776	
		INSURER D: Pennsylvania Manufacturers Indemnity Company 41424	
		INSURER E: Great American Insurance Company 16691	
		INSURER F: Scottsdale Insurance Company 41297	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADOL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ SUBJECT ☐ LOC OTHER:			302501 1461854S	8/1/2025	8/1/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (EA OCCURRENCE) \$ 100,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 5,000,000 PRODUCTS - COMPROP AGG \$ 5,000,000
B	AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY			CA10008645202	8/1/2025	8/1/2026	COMBINED SINGLE LIMIT (EA ACCIDENT) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
C	☒ UMBRELLA LIAB ☒ OCCUR ☒ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☒ RETENTION \$ 0			13507317A	8/1/2025	8/1/2026	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ Aggregate \$ 5,000,000
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N ☐ N/A If yes, describe under DESCRIPTION OF OPERATIONS below			202501 1461854S	8/1/2025	8/1/2026	☒ PER STATUTE ☐ OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
E	Crime			CAPPF22779101	8/1/2025	8/1/2026	Limit 500,000
F	Commercial Umbrella			XLS2007875	8/1/2025	8/1/2026	\$0 Ded. Limit: 5,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101 Additional Remarks Schedule may be attached if more space is required)
SEE BOTTOM OF PAGE TWO FOR SPECIFIC CERTIFICATE HOLDER AND ADDITIONAL INTERESTS WORDING WHEN APPLICABLE.

When required by Written Contract, it is agreed the following forms apply to Certificate Holder and other parties as required:

GENERAL LIABILITY

Blanket Additional Insured Ongoing by Contract PGL20151112
SEE ATTACHED ACORD 101

CERTIFICATE HOLDER I*Sample COI*	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	--

ACORD 25 (2016/03)

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ACH AUTHORIZATION FORM

Customer Information

Customer Number(s): _____

Customer Name: _____

Billing Address: _____

Billing City: _____ State: _____ Zip Code: _____

E-Mail Address: _____

Banking Information

Bank Name: _____

Bank Address: _____

Bank City: _____ State: _____ Zip Code: _____

Name on Account: _____

Account Type _____ Personal Checking _____ Business Checking

ABA Routing # _____ Account # _____

Customer Authorization:

I authorize Jani-King to deduct reoccurring payments for our monthly invoices from the above account on the 1st of each month.

A fee of \$50 will be charged for payments processed against accounts with insufficient funds.

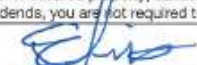
Signature: _____ Printed Name: _____

Title: _____ Phone Number: _____ Date: _____

NEW CUSTOMER ACCOUNTS PAYABLE SET UP

REGION	DATE	CUSTOMER NUMBER
NAME OF COMPANY RECEIVING SERVICE:		
PHYSICAL ADDRESS OF SERVICE LOCATION:		
LEGAL NAME OF PARENT COMPANY OR HEADQUARTERS:		
ACCOUNTS PAYABLE MAILING ADDRESS:		
ACCOUNTS PAYABLE CONTACT PERSON <i>(person who approves payment)</i> :		
TITLE OF CONTACT PERSON:		
ACCOUNTS PAYABLE PHONE NUMBER:		
ACCOUNTS PAYABLE EMAIL ADDRESS:		
PREFERRED METHOD OF INVOICING: _____ E-BILL _____ CUSTOMER PORTAL		
Portal URL: _____ Portal service line contact number _____		
PREFERRED METHOD OF PAYMENT: _____ BILL.COM ELECTRONIC PAYMENT _____ ACH _____ CREDIT CARD **Please note, credit card processing fee will be added to each credit card transaction***		
IF YOU SELECTED BILL.COM, OUR ACCOUNTING TEAM WILL REACH OUT TO YOU WITH INSTRUCTIONS ON SET UP. IF YOU SELECTED ACH, PLEASE EMAIL REMITTANCE ENROLLMENT DOCUMENTS TO accounting@janikingofaugusta.com		
BILLING TERMS: _____ PAY UPON RECEIPT _____ NET 30 _____ OTHER _____		
<i>Per the standard Jani-King client agreement, 2.1. Late fees will be assessed if payment is not received by the fifth day of the following month. Fees will equal 3% of the minimum sum stated on the Pricing Schedule. Minimum charge of Twenty-Five Dollars (\$25) will apply</i>		
IS A P.O. REQUIRED? __Y__N - IF YES, PLEASE LIST THE P.O. NUMBER HERE _____		
Please contact the Franchise Accounting Department for any billing questions or concerns or ACH remittances: 621 NW Frontage Rd., Suite 105, Augusta GA 30907 OFFICE: 706-790-5977 ext 112 or 114 EMAIL: accounting@janikingofaugusta.com		

JANI-KING OF MEMPHIS

Form W-9 (Rev. March 2024) Department of the Treasury Internal Revenue Service		Request for Taxpayer Identification Number and Certification Go to www.irs.gov/FormW9 for instructions and the latest information.		Give form to the requester. Do not send to the IRS.																																													
Before you begin. For guidance related to the purpose of Form W-9, see <i>Purpose of Form</i> , below.																																																	
Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) SAVANNAH RIVER ENTERPRISES, INC.																																																
	2 Business name/disregarded entity name, if different from above. Jani-King of Augusta, Fort Myers, Little Rock, Macon, Memphis, NW Arkansas, Savannah & Tallahassee																																																
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☐ C corporation ☒ S corporation ☐ Partnership ☐ Trust/estate ☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. ☐ Other (see instructions)																																																
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)																																																
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. ☐																																																
	5 Address (number, street, and apt. or suite no.). See instructions. 621 NW Frontage Rd. Suite 105		Requester's name and address (optional)																																														
	6 City, state, and ZIP code Augusta, GA 30907																																																
7 List account number(s) here (optional)																																																	
Part I Taxpayer Identification Number (TIN)																																																	
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. See also <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																																																	
<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td colspan="9" style="text-align: center;">Social security number</td></tr><tr><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td></tr><tr><td colspan="9" style="text-align: center;">or</td></tr><tr><td colspan="9" style="text-align: center;">Employer identification number</td></tr><tr><td style="width: 30px;">2</td><td style="width: 30px;">0</td><td style="width: 30px;">-</td><td style="width: 30px;">4</td><td style="width: 30px;">5</td><td style="width: 30px;">7</td><td style="width: 30px;">2</td><td style="width: 30px;">9</td><td style="width: 30px;">7</td></tr></table>					Social security number																		or									Employer identification number									2	0	-	4	5	7	2	9	7
Social security number																																																	
or																																																	
Employer identification number																																																	
2	0	-	4	5	7	2	9	7																																									
Part II Certification																																																	
Under penalties of perjury, I certify that:																																																	
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and																																																	
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and																																																	
3. I am a U.S. citizen or other U.S. person (defined below); and																																																	
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.																																																	
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.																																																	
Sign Here	Signature of U.S. person 	Date 01/01/2026																																															
General Instructions																																																	
Section references are to the Internal Revenue Code unless otherwise noted.																																																	
Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9 .																																																	
What's New																																																	
Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.																																																	
Purpose of Form																																																	
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they																																																	

Cat. No. 10231X

Form **W-9** (Rev. 3-2024)

Meeting Cycle: Thursday, May 21, 2026

Subject:

Resolution - authorizing the City Manager to enter into an agreement with Tennessee Soccer Academy for a youth recreation and competitive soccer program. *Recommended by the Parks and Recreation/Natural Resources Board*

Staff Contact: John Proctor, Recreation Manager

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve resolution R-68-2026.

BUDGET IMPACT

This program will be operated by the independent contractor, and the City will receive a flat rate fee of \$20 per recreational participant and \$40 per competitive participant for each season run by the contractor.

DISCUSSION

Tennessee Soccer Academy has provided youth recreational soccer for the City of Lakeland since the beginning of 2022, with the addition of competitive soccer in 2025. In the past several seasons, parents have reported a very positive experience and numbers have increased with each season. Parents have reported a desire for the program to continue, and staff has been satisfied with this agreement.

This year, staff sent out requests for qualifications with three contractors submitting an RFQ. A selection team reviewed these submissions on the basis of the quality of the submission, experience in providing youth soccer programming, scope of work, staff experience and qualifications, diversity and equity and inclusive opportunities, and cost and value. Our selection team unanimous decision that the Tennessee Soccer Academy is the best fit for Lakeland.

RESOLUTION R-68-20226

AUTHROIZING THE CITY MANAGER TO ENTER INTO AN INDEPENDENT
CONTRACTOR AGREEMENT FOR A YOUTH RECREATION AND COMPETITIVE
SOCCER PROGRAMS.

WHEREAS, the City of Lakeland, Tennessee, (the “City”) desires a recreation and competitive soccer program for youth; and,

WHEREAS, Tennessee Soccer Academy has provided this program since the beginning of 2022; and,

WHEREAS, Tennessee Soccer Academy is willing and able to continue offering the program for two more years:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the City Manager is hereby authorized to enter into an Independent Contractor Agreement with Tennessee Soccer Academy to provide a recreation soccer program to the youth of the City of Lakeland.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 21st day of May 2026, the public welfare requiring it.

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder

**City of Lakeland, TN
Independent Contractor Program Agreement**

This Amended Agreement ("Amended Agreement") is made this 21st day of May, 2026 by and between the **City of Lakeland**, a Tennessee municipality having a principal place of business at 10001 Highway 70, Lakeland, Tennessee 38002 ("**City**"), and Tennessee Soccer Academy, LLC, a Tennessee limited liability company having a principal place of business at 10245 Ivy Oak Lane, Lakeland, TN 38002 ("**Program Operator**"), and replaces the Independent Contractor Program Agreement executed by the parties on 18th day of June, 2024, and the Amended Independent Contractor Program Agreement executed by the parties on the 6th day of February, 2025.

Program Operator will conduct Lakeland Youth Recreation and Competitive Soccer Programs for the citizens of Lakeland, Tennessee utilizing City and partnering facilities (the "Program"). The City agrees to make available certain facilities ("Facilities"), identified in **Attachment A** to this Amended Agreement, and advertise the Program with the City's media resources.

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

1. **PROGRAM.** During the term of this Amended Agreement, Program Operator shall operate a recreation level soccer program for children ages five to fourteen years old (5-14) and a competitive program for children ages five to eighteen years old (5-18) with the following divisions:

a. Recreational Age Divisions

- i. Div. 5 (Coed 5U: 3v3/4v4),
- ii. Div. 4 (Coed 6U-8U: 4v4),
- iii. Div. 3 (Boys & Girls 10U: 7v7),
- iv. Div. 2 (Boys & Girls 12U-14U: 7v7)

b. Competitive Age Divisions

- i. 8U (Boys & Girls),
- ii. 9-10U (Boys 7 Girls),
- iii. 11U-14U (Boys & Girls),
- iv. 15U- 19U (Boys),
- v. 15U- 19U (Girls)

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

2. **TERM.** The original Agreement commenced on June 1, 2026. This Amended Agreement shall commence upon execution by the parties and shall expire on June 30, 2028, unless terminated sooner or extended in accordance with the provisions hereof (the "Initial Term"). Following the Initial Term, this Amended Agreement may be extended on a year-to-year basis upon mutual written agreement of the parties. This Amended Agreement may be terminated immediately by the City for the Program Operator's violation of any of the provisions or conditions contained in this Amended Agreement, or in the event the City determines in its sole discretion that the Program Operator's use of the Facilities or general conduct is or may be undesirable, offensive, unacceptable for educational and cultural uses or may cause damage to the Facility's property, the Facility's furnishings, or equipment located on the Facility's property or injury of persons lawfully on the Facility's property. Further, the City may terminate this Amended Agreement for convenience upon 60 days written notice, in its sole discretion and with no further obligations to the Program Operator

Commented [CK1]: Confirm date. It seems that the original agreement date was executed on June 18th, 2024, and another amended agreement on February 6th, 2025. If different date, then you can pencil in the correct date.

or any other party herein.

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

Program Operator agrees to accept the Facilities as is and to immediately notify the City in writing of the discovery of any defective or dangerous conditions found on, at, or around the Facilities. Further, the Program Operator shall not damage in any way or cause waste to the Facilities or any contiguous or surrounding property and shall not permit the same to be done. Program Operator shall pay for any and all damage to the Facilities, including the building, grounds, equipment, furniture, and other property, caused by, or related to its use of the Facilities. Program Operator shall, at its sole expense, repair or replace any damage to the building, grounds, equipment, furniture, or other property, upon demand by the City. If the City is required to repair or replace any part of the grounds, building, equipment, or furniture, the costs associated therewith shall be reimbursed to the City by the Program Operator within five (5) days after demand from the City to the Program Operator.

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

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

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

Upon the completion of the Program, or in the case of a Program which runs longer than 30 days, the first day of the month following the first day of the Program, the Program Operator shall prepare and provide a list of registrants, along with an accounting of the fees generated by the Program to the City. At the same time, the Program Operator shall pay the City a fee equal to twenty dollars (~~\$20.00~~) per recreational registrant and forty dollars (~~\$40.00~~) per competitive registrant for both the fall and spring seasons.

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

7. **COMPLIANCE WITH POLICIES, RULES, AND LAWS.** Program Operator agrees to operate the Program and to use and occupy the Facilities and equipment in compliance with all applicable City policies, ordinances, regulations and procedures, and all other local, state, and federal regulations and laws. Program Operator acknowledges that it is specifically aware of the provision of Tennessee Code Annotated § 49-5-413 requiring the background check of any individual that works on school grounds at any time when students are present and prohibiting any person with a history of the criminal offenses cited in the statute from working on a school campus during such times. Program Operator hereby certifies that it will always comply with the provisions of Tennessee Code Annotated § 49-5-413.

8. **SUPERVISION AND TRAINING.** Program Operator shall be solely responsible for the conduct of

all persons using the Facilities or while on City property at the Program or by express or implied invitation and shall protect and indemnify the City from all claims arising out of or related to the Program Operator's use of the Facilities.

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

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

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

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

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

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

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

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

City of Lakeland

By: _____

Title: _____

Date: _____

Program Operator

By: _____

Title: _____

Date: _____

Attachment A: Program Information

Program Operator: Tennessee Soccer Academy
Name of Program: Lakeland Youth Recreation Soccer
Address: 10245 Ivy Oak Lane, Lakeland, TN 38002
Phone Number: 901-603-1119
Website: www.tennesseesocceracademy.com

A. Program Description

Spring Recreational Age Divisions & Format

- 4UCoed: 3v3 Format- No Goalkeepers
- 6UCoed: 4v4 Format- No Goalkeepers
- 8UCoed/SG: 4v4 Format- No Goalkeepers- Referees
- 10USG: 7v7 Format- Referees
- 12USG: 7v7 Format- Referees
- 15USG: 7v7 Format- Referees

Division Notes

- 6U division teams are organized as coed
- 8U division teams are organized either as coed or single gender, depending on the number of participants who register.
- 10U, 12U, & 15U division teams are organized as single gender
- 10U, 12U, & 15U division teams may play games in Lakeland, Arlington, and Bartlett, through partnership
- Age divisions are determined by the registrants' birth year

Spring Season Competitive Age Divisions

- 8UCoed
- 9U & 10UCoed
- 11U- 14U Coed/SG
- 15U- 19U Boys
- 15U- 19U Girls

B. Program Dates, Times, and Locations

Recreational/ Competitive Program Sessions:

Spring Recreational Information

Registration begins – January
Practice begins – Early March
End of season – Mid- May

Spring Competitive Information

Practices/ Games February through Mid- May

Fall Recreational Information

Registration begins – July
Practice begins – August
End of season – November

Fall Competitive Information

Practices July through November

Summer Programming

Recreational Camps
Summer Leagues (Recreational)

Adaptive Programming

Fall (Sessions)
Spring (Sessions)

Location & Times:

Lakeland Prep Athletic Annex:
Monday, Tuesday, & Thursday 5:30pm – 8:30pm
Saturday 9:00am – 12pm.

Field Assignments:

Weekdays: Fields A, C & E
Weekends: Fields A, C, D, & E

A full season schedule is due to City Staff no less than 7 days prior to the start of practices. Any changes to the schedule made by the Program Operator shall be reported to the City by email at recreation@lakelandtn.org no less than 3 days in advance.

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

C. Program Registration and Additional Fees

Program Operator assumes the responsibility for all registration and fee collection.

Additional fees include:

Uniform kits: \$50 (approximate)
Branding for the uniforms will be under the name: "TSA Lakeland."

In the event of season or division cancellation, Program Operator will make a good faith effort to relocate athletes to a program that is operating.

D. City Equipment

The City will provide the following equipment:

12 @ youth goals (size: 4'x6')
12 @ Mid-size goals (size: 7' x 21')
4 @ Full-size goals (size: 8' x 24')

Field Layout and Striping:

- The City will stripe the fields once per week in a layout mutually agreed upon at the beginning of the season.
- Any special request for field painting or change to field layout once the season has begun will necessitate an administrative / programming fee.
- This fee shall be waived if a playability issue creates the need for the change.

Meeting Cycle: Thursday, May 21, 2026

Subject:

Resolution - approving an independent contractor agreement with United States Tennis Association (USTA) of Tennessee for youth and adult tennis programs. *Recommended by the Parks and Recreation/Natural Resources Board*

Staff Contact: John Proctor, Recreation Manager

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Resolution R-69-2026.

BUDGET IMPACT

This program will be operated by the independent contractor, and the City will receive a flat rate fee for each session run by the contractor.

DISCUSSION

Rally Cats was developed by the United States Tennis Association (USTA) of Tennessee to introduce kids ages 4–12 to the game of tennis and keep them on the court for years to come. This is a developmental program that utilizes a turnkey curriculum along with modified equipment better suited to age and ability level. Kids use smaller rackets, pop-up nets, and balls that bounce lower and move slower than a regular tennis ball. As a result, kids are rallying sooner, getting less frustrated, and having more fun, which is the most important part! With this resolution, we will be adding another level of youth programming with the Match Cats program, along with a beginner adult program to introduce adults to the game of tennis.

RESOLUTION R-69-2026

AUTHROIZING THE CITY MANAGER TO ENTER INTO AN INDEPENDENT
CONTRACTOR AGREEMENT FOR A YOUTH AND ADULT TENNIS PROGRAMS.

WHEREAS, the City of Lakeland, Tennessee, (the “City”) desires a structured tennis program for youth and adults; and,

WHEREAS, United States Tennis Association of Tennessee provides beginner youth and adult tennis programing through the Rally Cats and Match Cats tennis programs and,

WHEREAS, USTA of Tennessee is willing and able to offer the program for through June of 2028:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the City Manager is hereby authorized to enter into an Independent Contractor Agreement with USTA of Tennessee to provide a tennis program to the youth and adults of the City of Lakeland.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 21ST day of May 2026, the public welfare requiring it.

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder

City of Lakeland, TN
Independent Contractor Program Agreement

This Agreement ("Agreement") is made this 21ST day of May, 2026 by and between the **City of Lakeland**, a Tennessee municipality having a principal place of business at 10001 Highway 70, Lakeland, Tennessee 38002 ("**City**"), and USTA Tennessee Ace Foundation, a Tennessee nonprofit corporation having a principal place of business at 220 Athens Way, Ste. 110 Nashville, TN 37228 ("**Program Operator**").

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

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

1. **PROGRAM.** During the term of this Agreement, Program Operator shall operate a recreation level tennis program for children ages five to fourteen years old (5-14) and adults (15 & Up) with the following divisions:
 - i. 4- 6 Age Division
 - ii. 7-10 Age Division
 - iii. 11-14 Age Division
 - iv. 15 & Up (Adult) Age Division

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

2. **TERM.** This Agreement shall commence on the date of May 21ST, 2026, and shall expire on June 30, 2028, unless terminated sooner or extended in accordance with the provisions hereof (the "Initial Term"). Following the Initial Term, this Agreement may be extended on a year-to-year basis upon mutual written agreement of the parties. This Agreement may be terminated immediately by the City for the Program Operator's violation of any of the provisions or conditions contained in this Agreement, or in the event the City determines in its sole discretion that the Program Operator's use of the Facilities or general conduct is or may be undesirable, offensive, unacceptable for educational and cultural uses or may cause damage to the Facility's property, the Facility's furnishings, or equipment located on the Facility's property or injury of persons lawfully on the Facility's property. Further, the City may terminate this Agreement for convenience upon 60 days written notice, in its sole discretion and with no further obligations to the Program Operator or any other party herein.
3. **FACILITIES.** The Facilities to be provided by the City under this Agreement for the purpose of operating the Program, and the times and dates on which they will be provided, are set forth in Attachment A. This Agreement relates solely to the Facilities and times and dates listed in Attachment A.

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

part of the grounds, building, equipment, or furniture, the costs associated therewith shall be reimbursed to the City by the Program Operator within five (5) days after demand from the City to the Program Operator.

4. **EQUIPMENT.** The Program Operator will provide all necessary equipment to operate the Program. If the City finds it necessary, it can provide equipment as needed. However, such City-provided equipment shall remain the sole property of the City and shall become part of the Facility for the purposes of this Agreement.
5. **ADVERTISEMENT OF PROGRAM.** The City agrees to advertise the Youth Recreation Tennis Program by placing information about the Program on the City's websites and media outlets. Program Operator shall not represent that the City is operating or supervising the Program in any way.
6. **REGISTRATION AND FEES.** All registration fees for the Program will be collected by the Program Operator.

Upon the completion of the Program, or in the case of a Program which runs longer than 30 days, the first day of the month following the first day of the Program, the Program Operator shall prepare and provide a list of registrants, along with an accounting of the fees generated by the Program to the City. At the same time, the Program Operator shall pay the City a portion of the remaining fees per registrant, minus the USTA TN and Tennis Links fees.

No additional fees shall be charged by the Program Operator.

7. **COMPLIANCE WITH POLICIES, RULES, AND LAWS.** Program Operator agrees to operate the Program and to use and occupy the Facilities and equipment in compliance with all applicable City policies, ordinances, regulations and procedures, and all other local, state, and federal regulations and laws. Program Operator acknowledges that it is specifically aware of the provision of Tennessee Code Annotated § 49-5-413 requiring the background check of any individual that works on school grounds at any time when students are present and prohibiting any person with a history of the criminal offenses cited in the statute from working on a school campus during such times. Program Operator hereby certifies that it will always comply with the provisions of Tennessee Code Annotated § 49-5-413.
8. **SUPERVISION AND TRAINING.** Program Operator shall be solely responsible for the conduct of all persons using the Facilities or while on City property at the Program or by express or implied invitation and shall protect and indemnify the City from all claims arising out of or related to the Program Operator's use of the Facilities.

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

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

volunteers, guests, participants, attendees, patrons, or invitees.

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

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

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

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

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

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

City of Lakeland

Program Operator

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____

Attachment A: Program Information

Program Operator: USTA Tennessee
Name of Program: Lakeland Tennis Rally Cats Tennis Program
Address: 220 Athens Way, Ste. 110 Nashville, TN 37228
Phone Number: 615- 953-1694
Website: <http://www.ustatn.com/>

A. Program Description

Fall 2026 Age Divisions

- 4-8 Coed
- 9-14 Coed
- 15 & Up Coed (Adult)

Spring/Fall 2027 Age Divisions

- 4-8 Coed
- 9-14 Coed
- 15 & Up Coed (Adult)

Spring 2028 Age Divisions

- 4-8 Coed
- 9-14 Coed
- 15 & Up Coed (Adult)

B. Program Dates, Times, and Locations

Program Sessions:

Fall 2026

Registration begins – July 2026

Sessions Start September 2026

Spring 2027

Registration begins – January 2027

Sessions Start March 2027

Fall 2027

Registration begins – July 2027

Sessions Start September 2027

Spring 2028

Registration begins – January 2028

Sessions Start March 2028

****Summer/ Off time Options with Limited Sessions****

Late Fall

Late Spring

Summer

Location & Times:

Windward Slopes Park:

Saturday 8:00AM – 1:00PM

Optional Days: Monday, Tuesday, Wednesday, Thursday, & Friday 5:30PM – 7:30PM

Court Assignments:

Weekdays: East & West Courts

Weekends: East & West Courts

A full session schedule is due to City Staff no less than 7 days prior to the start of sessions. Any changes to the schedule made by the Program Operator shall be reported to the City by email at recreation@lakelandtn.org no less than 3 days in advance.

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

C. Program Registration and Additional Fees

Program Operator assumes the responsibility for all registration and fee collection.

- \$25 collected by USTA TN per player for administration/program costs
- Tennis Link receives a \$3-\$4 processing fee
- Remainder of fees come the City to pay tennis instructor and cover equipment and/or costs

In the event of season or division cancellation, Program Operator will make a good faith effort to relocate athletes to a program that is operating.

D. City Equipment

The City will provide the following equipment:

- 2 courts with nets and scoreboards

Meeting Cycle: Thursday, May 21, 2026

Subject: **Resolution** - authorizing an agreement with Chickasaw Council Boy Scouts of America for use of IH Managerial Park for a Twilight Camp. *Recommended by the Parks and Recreation/Natural Resources Board*

Staff Contact: Alex Harris

STAFF RECOMMENDATION

City staff recommends the Board of Commissioners approve Resolution R-70-2026.

BUDGET IMPACT

This agreement will provide additional revenue for the City via rental of Parks and Recreation Department facilities.

DISCUSSION

Twilight Camp 2026, operated by Chickasaw Council Boy Scouts of America, provides a positive youth program for children entering 1st through 5th grade while generating rental revenue for the City of Lakeland Parks & Recreation Department.

The camp promotes outdoor activity, teamwork, and hands-on learning while increasing the use of International Harvester Park and bringing families into the community through a safe, family-friendly experience. The included activities fall outside the range of a standard rental and multi-day operational needs.



10001 HWY 70, Lakeland, TN 38002

PH: 901-867-2717 Fax: 901-867-2063

This Agreement is made between the **City of Lakeland ("City")**, a Tennessee Municipality, and the Chickasaw Council Boy Scouts of America d/b/a Scouting America Chickasaw Council, a Tennessee nonprofit corporation (**"Renter"**).

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

TERM. This Agreement shall cover the rental and use of the **LAMP Amphitheater and IH Park Pavilion**, located at **4523 Canada Road, Lakeland, TN 38002**, and the area outlined in Exhibit A, (collectively, the "Property") on the date(s) of July 13th, 2026, through July 17th, 2026, from 6 PM until 9 PM each day.

RENTAL FEES AND CLEANING DEPOSIT. The Renter agrees to pay the City a one-time total rental fee of \$1,250 for rental of the Property.

A **\$350 cleaning and damage deposit** is required for this rental. The deposit will be refunded after the event provided the facilities are left clean, all trash is removed, and no damage has occurred. Any additional cleaning or repairs required will be deducted from the deposit.

TERMINATION. Either party may terminate this Agreement by providing not less than thirty (30) days' prior written notice to the other party. Notwithstanding the foregoing, the City may terminate this Agreement upon not less than three (3) days' prior written notice if Renter fails to timely pay any amounts due under this Agreement, fails to provide proof of insurance as required herein, fails to provide any required safety plan or other documentation requested by the City, or otherwise fails to comply with the terms and conditions of this Agreement. The City may also immediately terminate this Agreement or require Renter to immediately cease any activity if the City determines, in its sole discretion, that Renter's use of the facilities, the campfire, archery, BB guns, slingshots, or any other activity creates a safety concern, violates this Agreement, violates any City rule or regulation, or poses a risk to persons or property.

Upon delivery of any notice of termination by Renter, or upon delivery of any notice of termination by the City due to Renter's default, noncompliance, safety violation, failure to provide required insurance, or failure to provide required safety documentation, all unpaid amounts due under this Agreement shall become immediately due and payable

to the City. In such event, the cleaning and damage deposit shall be forfeited and retained by the City, without limiting the City's right to recover additional amounts for cleaning, repair, damage, staff time, public safety response, or any other costs or expenses incurred by the City arising out of or relating to Renter's use of the facilities.

In the event of cancellation, rental fees and deposits will be handled in accordance with the City of Lakeland rental cancellation policy.

FACILITIES. The City agrees to provide access to the Property for the purpose of approved activities associated with the Boy Scouts event. The Renter agrees to use only the areas specified in this Agreement and to leave all facilities in the same condition as they were found.

INSURANCE REQUIREMENT. At its sole cost and expense, Renter shall obtain and maintain insurance covering bodily injury, death, property damage, and personal injury claims arising out of or relating to Renter's use, occupancy, activities, operations, invitees, vendors, contractors, or event on the Property. Such insurance shall provide limits of not less than One Million and No/100 Dollars (\$1,000,000.00) of general liability coverage and not less than One Million Five Hundred Thousand and No/100 Dollars (\$1,500,000.00) of property damage liability coverage, including coverage for damage to the Property arising out of or relating to Renter's use, occupancy, activities, operations, invitees, vendors, contractors, or event on the Property.

The policy shall name the City as an additional insured, but only with respect to claims arising out of or relating to Renter's use, occupancy, activities, operations, invitees, vendors, contractors, or event on the Property. Notwithstanding anything to the contrary in this Agreement, any certificate of insurance, or any additional insured endorsement, the insurance coverage afforded to the City as an additional insured shall be at least equal to the liability limits applicable to the City under the Tennessee Governmental Tort Liability Act, Tenn. Code Ann. § 29-20-101, *et seq.*, including, without limitation, Three Hundred Thousand and No/100 Dollars (\$300,000.00) for bodily injury or death of any one (1) person in any one (1) accident, occurrence, or act, Seven Hundred Thousand and No/100 Dollars (\$700,000.00) for bodily injury or death of all persons in any one (1) accident, occurrence, or act, and One Hundred Thousand and No/100 Dollars (\$100,000.00) for injury to or destruction of property of others in any one (1) accident, occurrence, or act, or such other limits as may apply under Tenn. Code Ann. § 29-20-403, as amended from time to time. Renter shall provide the City with a certificate of insurance and, upon request, a copy of the applicable additional insured endorsement, in each case in form reasonably acceptable to the City, prior to the event date. Failure to provide such proof of insurance may result in cancellation of the reservation.

NO WAIVER. Nothing in this Agreement, the required insurance, any certificate of insurance, any additional insured endorsement, or any approval by the City shall be

construed as a waiver of any governmental immunity or limitation of liability afforded to the City under Tennessee law, including the Tennessee Governmental Tort Liability Act, Tenn. Code Ann. § 29-20-101, *et seq.*

RENTAL CONDITIONS. The Renter agrees to comply with all City facility rules, park regulations, and safety requirements.

Any special activities outside the scope of a normal facility rental must be approved in advance and may require additional permits, insurance, safety plans, and City approval. This includes, but is not limited to, campfires, archery, BB guns, slingshots, or other scouting-related activities.

Special Rental Conditions / Approved Activities:

Special rental conditions approved under this contract include a small campfire, archery, BB guns, and any other activities expressly approved in writing by the City. Renter shall conduct all approved special activities only in the locations designated by the City. The designated location for such approved special activities is shown on the map attached hereto as Exhibit A and incorporated herein by reference. Renter shall not conduct any special activity outside the designated area shown on Exhibit A without the City's prior written approval.

BB guns and archery shall take place only within the fenced area designated by the City and shown on Exhibit A. Renter shall have at least one (1) responsible adult staff member or representative physically present on site and directly supervising BB guns and archery at all times while such activities are occurring. Renter shall be solely responsible for establishing and maintaining all safety protocols, target areas, backstops, shooting lines, participant supervision, and public exclusion areas necessary to protect participants, spectators, City staff, and the general public. Renter shall immediately stop BB guns, archery, or any other special activity if any member of the public enters or approaches the designated activity area, if City staff requests that the activity stop, or if weather, visibility, supervision, or other conditions create a safety concern. The City reserves the right to prohibit, suspend, relocate, or terminate any special activity at any time due to safety concerns, weather conditions, failure to comply with this Agreement, or any other reason deemed appropriate by the City.

Campfire Rules:

1. Campfire must be contained in an approved fire pit. The fire pit shall not exceed three (3) feet in diameter.
2. Campfire must be monitored at all times by a designated person affiliated with the Renter. The designated person must be a responsible adult and must remain

physically present at the campfire location at all times while the campfire is active or while embers are present. Said person must ensure the campfire is completely extinguished, including any embers, before leaving the presence of the campfire.

3. Campfire must be placed in the location designated by the City and according to a map provided by a City representative via email. Renter shall not move, relocate, expand, or alter the campfire location without the City's prior written approval.
4. A water source or fire extinguisher must be kept nearby at all times while the campfire is active. Renter shall provide and maintain on site a functional water hose of not less than one hundred (100) feet in length, connected to a working water source, for the purpose of extinguishing the campfire. The hose must be immediately accessible and capable of reaching the campfire location at all times. The City shall have no obligation to provide a hose, extinguisher, water source, or other fire suppression equipment.
5. Campfire must be fully extinguished at the conclusion of use and before the Renter leaves the presence of the campfire. For purposes of this Agreement, the campfire shall not be considered fully extinguished until all flames, smoke, and embers have been extinguished, all burned materials are cool to the touch, and the designated adult supervising the campfire has inspected the fire pit and surrounding area.
6. The City reserves the right to require the campfire to be extinguished at any time due to weather conditions, safety concerns, or violation of these rules. Renter shall immediately extinguish the campfire upon request by the City, City staff, fire personnel, law enforcement, or any other public safety official.
7. Renter shall not start or maintain the campfire during high winds, dry conditions, burn bans, adverse weather, or any other condition that may increase the risk of fire spread, as determined by the City in its sole discretion.
8. Renter shall be responsible for all cleanup, ash removal, damage, injury, cost, claim, expense, or public safety response arising out of or relating to the campfire, except to the extent prohibited by applicable law.

RELATIONSHIP OF PARTIES. Nothing in this Agreement shall be construed to place the parties in the relationship of partners, employee/employer, joint ventures, or agents. The Renter is considered an independent user of City facilities.

NOTICES. Any notice provided pursuant to this Agreement may be provided via email, personal delivery, or U.S. Mail as set forth below.

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

City of Lakeland

10001 HWY 70, Lakeland, TN 38002

By: _____

Title: _____

Date: _____

Chickasaw Council Boy Scouts of America d/b/a Scouting America Chickasaw Council

By: _____

Title: _____

Date: _____

Taylor Clark – Renter Contact Information

Phone: _____

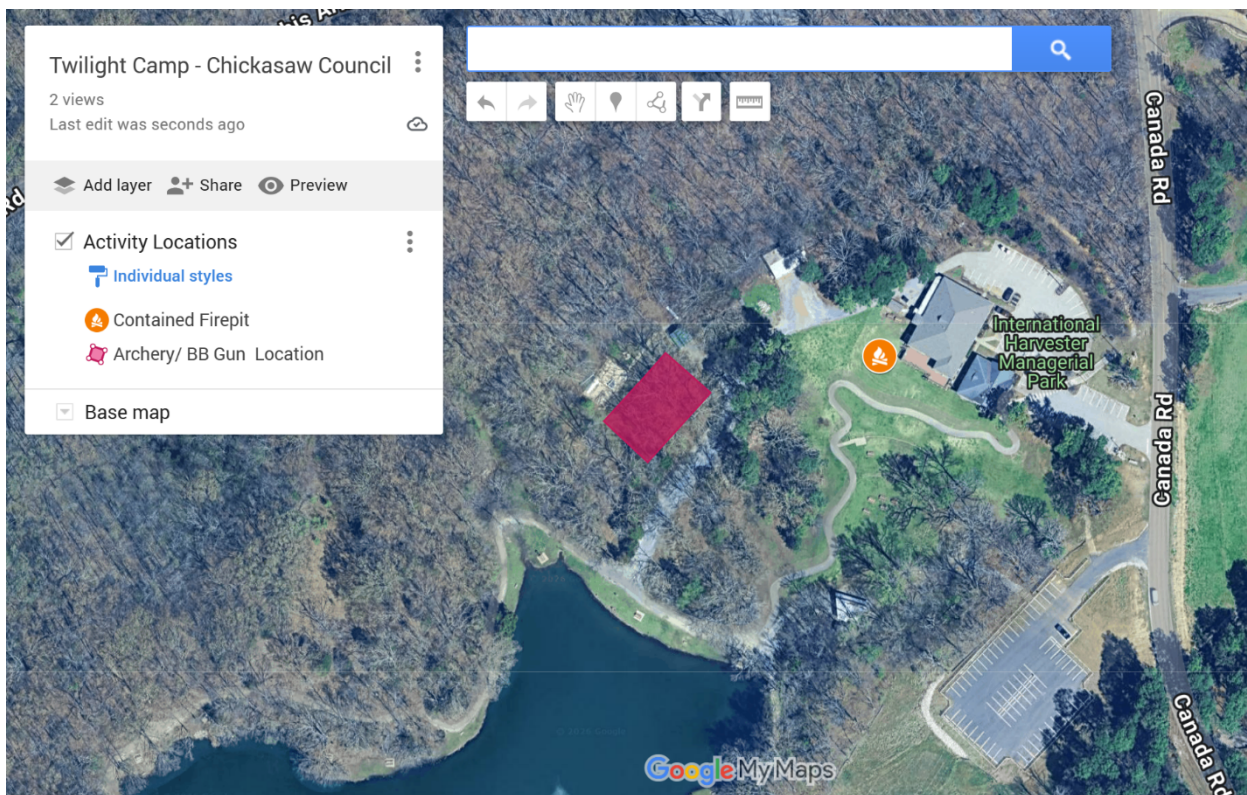
Email: _____

Address: _____

EXHIBIT A

Designated Special Activity Area Map

EXHIBIT A



Meeting Cycle: Thursday, May 21, 2026

Subject: **Resolution** - approving an agreement with ViktorHall Construction, LLC. for the IH Park Clubhouse Deck Project

Staff Contact: Andrew Fisher, Parks and Recreation Director

STAFF RECOMMENDATION

City staff recommends the Board of Commissioners approve Resolution R-71-2026.

BUDGET IMPACT

This expenditure is partially appropriated in the approved Fiscal Year 2026 annual budget but will require a budget amendment.

DISCUSSION

The IH Park Clubhouse Deck project will consist of deconstructing of the existing, deteriorating deck located on the south side of the IH Clubhouse and constructing a new, multi-tiered deck that includes improved ADA accessibility. Additionally, there is an add alternate to the project that would allow for the upper deck to include a roof extension and make that space more usable throughout the year.

The City received six (6) sealed bids on May 19, 2026. Bids received are listed in the table below.

BIDDER	BID AMOUNT	ADD ALTERNATE AMOUNT
A&B Construction Co.	\$293,034	\$172,892
Wagner General Contractors	\$485,900	\$158,800
ViktorHall Construction, LLC.	\$307,000	\$60,000
Traditional Construction	\$285,000	\$225,000
Barnes & Brower Inc.	\$310,014	\$234,287
C&M Builders Inc.	\$285,050	\$93,837

A&B Construction Co. and Traditional Construction bids did not meet minimum requirements at

the time of the bid opening.

C&M Builders Inc. withdrew their bid.

City staff recommends awarding the agreement to ViktorHall Construction, LLC. as they were the lowest qualified bidder.

RESOLUTION R-71-2026

APPROVING AN AGREEMENT WITH VIKTORHALL CONSTRUCTION, LLC. FOR
THE IH PARK CLUBHOUSE DECK PROJECT

WHEREAS, the City of Lakeland, Tennessee, (the “City”) desires to renovate the deck at the International Harvester Managerial Park Clubhouse; and,

WHEREAS, ViktorHall Construction, LLC. was the lowest qualified bidder on May 19, 2026, for the IH Park Clubhouse Deck Project; and,

WHEREAS, ViktorHall Construction, LLC. is willing and able to provide these services as specified in the agreement; and,

WHEREAS, funding for this project was partially appropriated in the Fiscal Year 2026 budget and will require a budget amendment:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the City Manager is hereby authorized to execute, and the City Recorder attest, an agreement with ViktorHall Construction, LLC. in the amount of Three Hundred Sixty-Seven Thousand Dollars (\$367,000) for the IH Park Clubhouse Deck Project.

BE IT FURTHER RESOLVED that the Board of Commissioners authorize an additional Twenty-Three Thousand Dollars (\$23,000) for a construction contingency fund to be used to pay for items that may arise outside of the bid price and for unforeseen work and that the City Manager is hereby authorized to make verified partial payments when necessary throughout the project to a total fixed cost amount of Three Hundred Ninety Thousand Dollars (\$390,000).

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 21ST day of May 2026, the public welfare requiring it.

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder

STANDARD FORM OF
AGREEMENT BETWEEN OWNER AND CONTRACTOR

THIS AGREEMENT is made between the City of Lakeland, hereinafter referred to as the "Owner," and ViktorHall Construction, LLC. hereinafter referred to as the "Contractor."

WHEREAS, the City of Lakeland desires to renovate the deck at the International Harvester Managerial Park Clubhouse; and,

WHEREAS ViktorHall Construction, LLC. is able and willing to provide these services to the City of Lakeland, Tennessee.

NOW, THEREFORE, it is hereby agreed as follows:

ARTICLE 1. WORK.

Contractor shall perform all the work required by the Contract documents for IH CLUBHOUSE DECK PROJECT , Lakeland, Tennessee.

ARTICLE 2. ENGINEER.

The project has been designed by the City of Lakeland Engineering Office, 10001 U.S. Highway 70, Lakeland, Tennessee, who is hereinafter referred to as the "Engineer" and who is to act as Owner's representative, assume all duties and responsibilities and have the rights and authority assigned to Engineer in the Contract documents in connection with completion of the Work in accordance with the Contract documents.

ARTICLE 3. CONTRACT TIME.

- 3.1 The Work will be substantially completed by August 31, 2026 and completed and ready for final payment in accordance with Paragraph 15.06 of the General Conditions by September 11, 2026.
- 3.2 Liquidated Damages. Owner and Contractor recognize that time is of the essence of this Agreement and that Owner will suffer financial loss if the Work is not substantially completed by the time specified in Paragraph 3.1 above, plus any extension thereof allowed in accordance with Article 15 of the General Conditions. They also recognize the delays, expense, and difficulties involved in proving in a legal or arbitration proceeding, the actual loss suffered by Owner if the Work is not substantially completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty). Contractor shall pay Owner Five Hundred Dollars (\$500.00) for each day that expires after the time specified in Paragraph 3.1 for substantial completion. After Substantial Completion, if the Contractor shall neglect, refuse, or fail to complete the remaining work within the time specified in paragraph 3.1 for completion and readiness for final payment or any proper

extension thereof granted by Owner, Contractor shall pay Owner Five Hundred Dollars (\$500.00) for each day that expires after the time specified in paragraph 3.1 for completion and readiness for final payment. It is further agreed that such liquidated damages are not a penalty but represent the parties' best estimate of actual damages.

ARTICLE 4. CONTRACT PRICE.

In Consideration of the performance of the work in accordance with the Contract documents for this Unit Price Contract, Owner shall pay Contractor in current funds a not-to-exceed total contract price of Three Hundred Sixty-Seven Thousand Dollars (\$367,000), subject to additions and deductions by Change Order approved by the Owner. The contract fee shall be based on materials actually furnished and installed and services actually provided based on the lump sum price contained in the Bid Form (pages BF-1 -- BF-4) and by this reference made a part of this Agreement.

ARTICLE 5. PAYMENT PROCEDURES.

Contractor shall submit Applications for Payment in accordance with Article 15 of the General Conditions. Applications for Payment will be processed through the Engineer as provided in the General Conditions.

- 5.1 Progress Payments. Owner shall make progress payments on the basis of Contractor's Applications for Payment as recommended by Engineer, on or about the 25th day of each month during construction as provided below. All progress payments will be on the basis of the progress of the Work measured by the Schedule of Values provided for in Paragraph 15 of the General Conditions, subject to the cutoff and submittal dates provided in the General Provisions.
 - 5.1.1 During the course of the Contract progress payments will be made in an amount equal to 95% of the Work completed, less in each case the aggregate of payments previously made.
 - 5.1.2 In the event the Contractor makes only one application for payment upon substantially completing the Work, progress payment will be made in an amount equal to 95% of the Work completed. Owner shall withhold five percent (5%) of the work completed as retainage, said retainage to be paid in accordance with the provisions of Paragraph 5.2, Final Payment.
- 5.2 Final Payment. Upon final completion and acceptance of the Work in accordance with Paragraph 15.06 of the General Conditions, Engineer shall recommend payment and present Contractor's Final Application for Payment to the City in accordance with Tennessee Statutes 54-5-122. Before final acceptance of the project as having been finally completed, the contractor shall furnish evidence of payment in full for materials and labor to the City in accordance with Tennessee 54-5-122. When this is done, full settlement may be made with the contractor, but not until thirty (30) day's notice is some newspaper published in the county where the work is done, if there is a newspaper there, and if not, in a newspaper in an adjoining county that

settlement is about to be made and notifying all claimants to file notice of their claims with the officials and the period for filing shall not be less than thirty (30) days after the last published notice. In the event claims are filed, the officials shall withhold a sufficient sum to pay the claims in the same way and manner as is provided for claimants making claims against contractors dealing with the Department of Transportation in accordance with Statutes 54-5-123, and claimants may bring suits against contractors in the way and manner provided in 54-5-124, as suits are brought against contractors dealing with the department. Where claims are allowed by the Courts, Statutes 54-5-125 and 54-5-127 shall be applicable.

ARTICLE 6. WITHHELD FUNDS.

Pursuant to Tennessee Statutes Section 66-11-104 et seq., withheld percentages for Contracts exceeding \$500,000.00 will be retained in an account in the name of the Contractor (except when specifically waived in writing by Contractor) which has been assigned to the Owner until the Contract is completely, satisfactorily, and finally accepted by the Owner. Unless a depository is designated by the Contractor in a written attachment hereto, the Contractor's signature hereon shall act as authority for the Owner to designate a retainage depository on behalf of the Contractor, for the purposes specified in Tennessee Statutes Section 66-11-104. The Contractor's signature hereon shall act as an assignment of the depository account to the Owner, as provided by Tennessee Statutes Section 66-11-104 et seq., whether the depository is designated by the Contractor or by the Owner.

ARTICLE 7. CONTRACTOR'S REPRESENTATIONS.

In order to induce Owner to enter into this Agreement, Contractor makes the following representations:

- 7.1 Contractor has familiarized himself with the nature and extent of the Contract documents, Work, locality, and with all local conditions and federal, state, and local Laws and Regulations that in any manner may affect cost, progress, or performance of the Work.
- 7.2 Contractor has studied carefully all reports of investigations and test of subsurface and latent physical conditions at the site or otherwise affecting cost, progress, or performance of the Work which were relied upon by Engineer in the preparation of the Drawings and Specifications and which have been identified in the Supplementary Conditions.
- 7.3 Contractor has made or caused to be made examinations, investigations, and test and studies as he deems necessary for the performance of the Work at the Contract price, within the Contract Time, and in accordance with the other terms and conditions of the Contract documents; and no additional examinations, investigations, tests, reports, or similar data are or will be required by Contractor for such purposes.
- 7.4 Contractor has correlated the results of all such observations, examinations, investigations, tests, reports, and data with the terms and conditions of the Contract documents.

- 7.5 Contractor has given Engineer written notice of all conflicts, errors, or discrepancies that he has discovered in the Contract documents and the written resolution thereof by Engineer is acceptable to Contractor.

ARTICLE 8. CONTRACT DOCUMENTS.

The Contract documents which comprise the entire agreement between Owner and Contractor are attached to this Agreement, made a part hereof and consist of the following:

- 8.1 This Agreement (Pages SFA-1 to SFA-5, inclusive).
- 8.2 Joint Account Agreement or Letter of Forfeiture waiving same (if applicable)
- 8.3 Exhibit "A" - Bid Form .
- 8.4 Affidavit of Drug Free Work Program
- 8.5 Addenda
- 8.6 Performance Bond
- 8.7 Certificates of Insurance, of Workers' Compensation Coverage, and of Unemployment Insurance Coverage.
- 8.8 2013 Standard General Conditions of the Construction Contract (Pages i to 62, inclusive).
- 8.8 Standard Supplementary Conditions (Pages SSC-1 to SSC-16, inclusive).
- 8.9 General Requirements
- 8.10 Special Provisions (Section 01810)
- 8.11 Technical Specifications
- 8.12 Notice of Award.
- 8.13 Notice to Proceed.
- 8.14 Minutes of the Pre-Bid Conference, if any.
- 8.15 Shop Drawings and other Submittals furnished by Contractor during performance of the Work and accepted by the Owner.
- 8.16 Any modifications, amendments, and supplements, including Change Orders, issued pursuant to Article 11 of the General Conditions, on or after the effective date of this Agreement.

8.17 Notice of Substantial Completion.

ARTICLE 9. MISCELLANEOUS PROVISIONS.

9.1 The CONTRACTOR hereby agrees, warrants, and assures compliance with the provisions of Title VI and VII of the Civil Rights Act of 1964 and all other federal statutory laws which provide in whole or in part that no person shall be excluded from participation or be denied benefits of or be otherwise subjected to discrimination in the performance of this Contract or in the employment practices of the CONTRACTOR on the grounds of handicap and/or disability, age, race, color, religion, sex, national origin, or any other classification protected by federal, Tennessee State Constitutional or statutory law. The CONTRACTOR shall upon request show proof of such non-discrimination and shall post in conspicuous places available to all employees and applicants notices of non-discrimination.

Terms used in this Agreement, which are defined in the General Conditions, shall have the meanings designated in those conditions.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in one (1) original copy on the day and year first above written.

APPROVED AS TO FORM:

(PROJECT: _____)

DATED this _____ day of _____, 2026

ATTEST:

CONTRACTOR:

By: _____

By: _____

Title: _____

Title: _____

ATTEST:

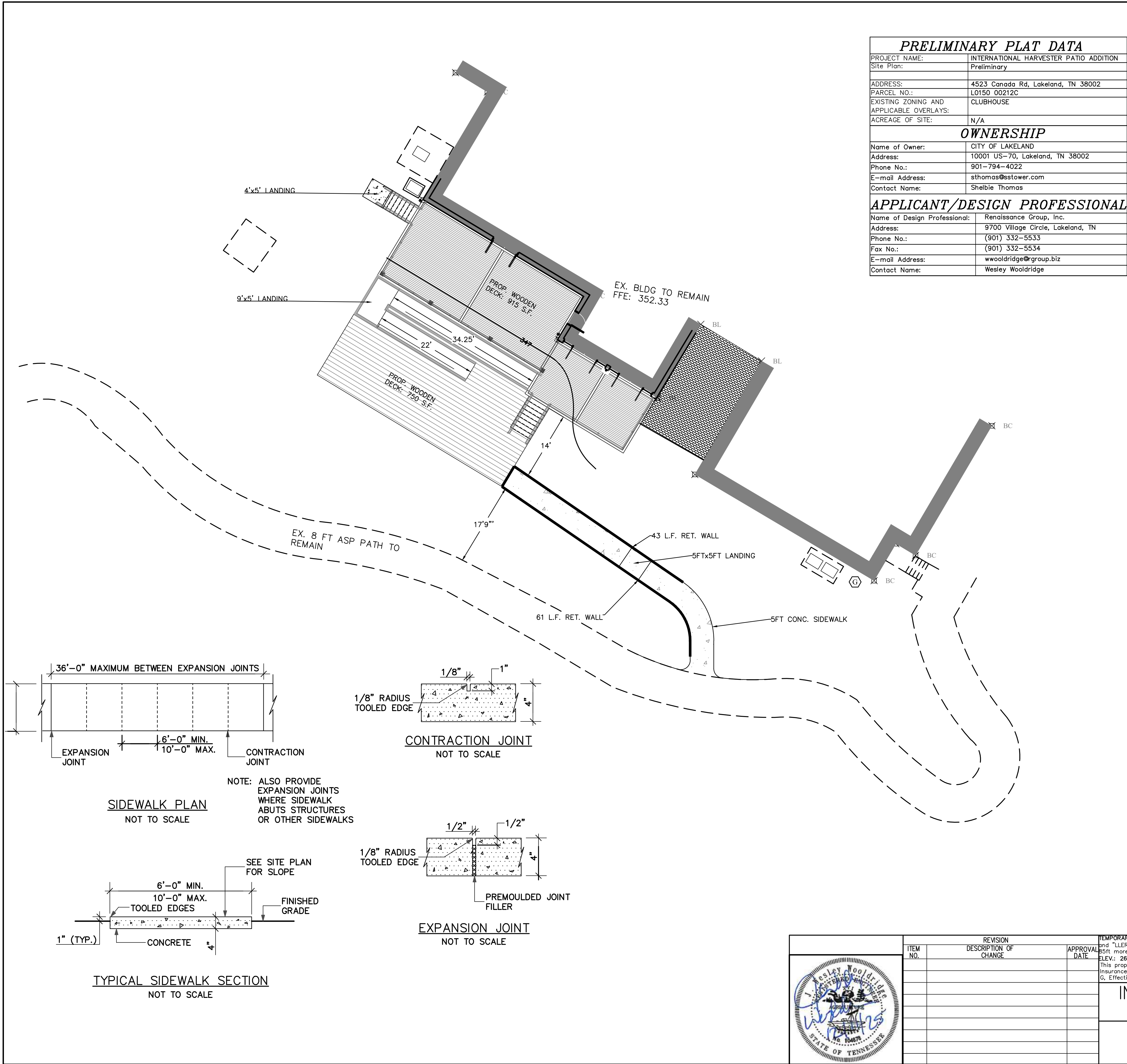
OWNER:
CITY OF LAKELAND, TENNESSEE
A Municipal Corporation

By: _____

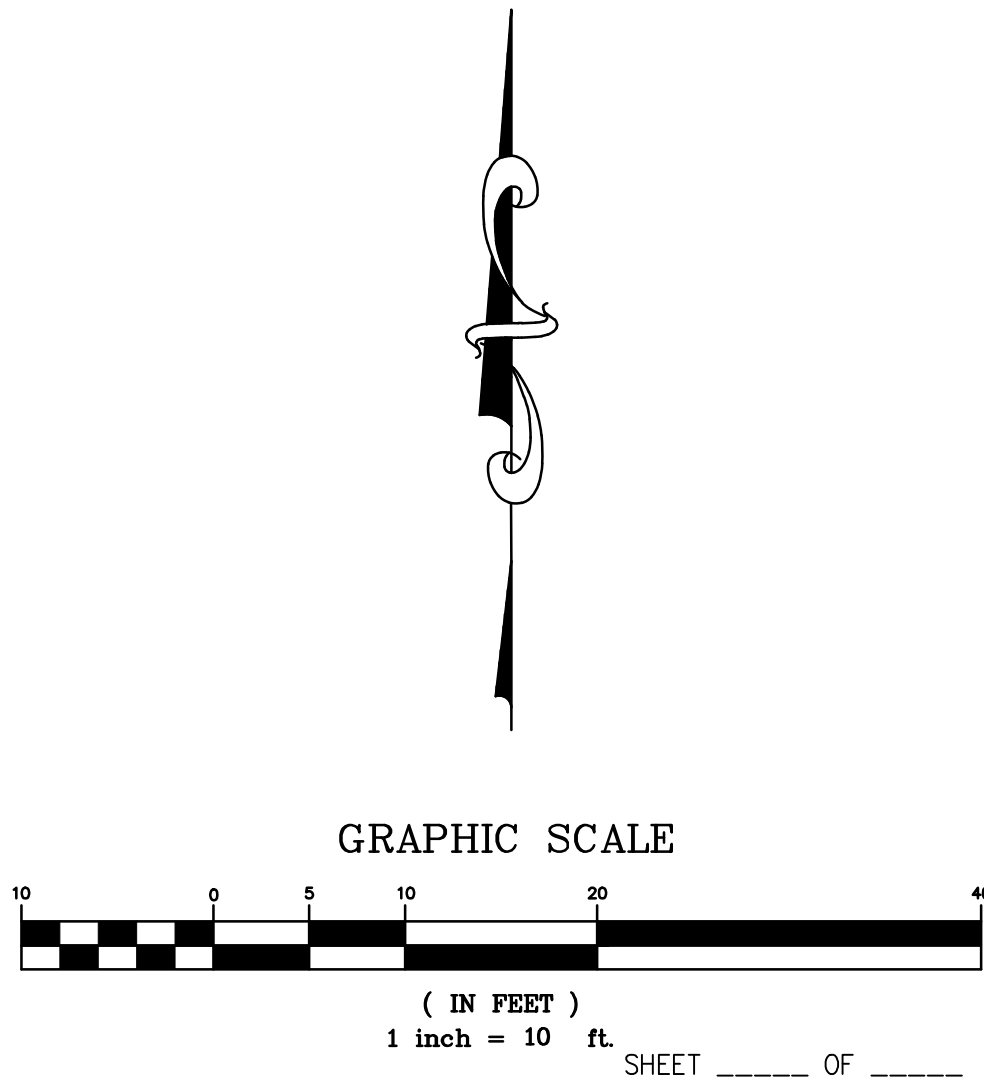
By: _____

Rebecca Hume
Title: City Recorder

Emily Harrell
Title: City Manager



- GENERAL NOTES:
- THE CONTRACTOR SHALL NOTIFY THE LAKELAND ENGINEERING OFFICE, 385-6499, 24 HOURS BEFORE COMMENCING CONSTRUCTION.
 - THE CONTRACTOR SHALL BE RESPONSIBLE FOR NOTIFYING ANY UTILITY COMPANY WHICH MAINTAINS A UTILITY LINE WITHIN THE BOUNDARIES OF THE PROJECT BEFORE THE INITIATION OF ANY CONSTRUCTION ON THE PROJECT OR IN THE STREETS BORDERING THE PROJECT. THE CONTRACTOR SHALL ALSO ASSUME RESPONSIBILITY FOR ANY DAMAGE INCURRED BY ANY UTILITY COMPANY TO THEIR UTILITY LINES WHETHER SHOWN ON THE CONSTRUCTION PLANS OR NOT, DURING WORK ON THE PROJECT.
 - ALL NEWLY CUT AND/OR FILLED AREAS LACKING ADEQUATE VEGETATION SHALL BE SEEDED, FERTILIZED, MULCHED AND/OR SODDED AS REQUIRED TO EFFECTIVELY PREVENT SOIL EROSION PER CITY OF LAKELAND AND STATE REGULATIONS.
 - ALL PUBLIC CONSTRUCTION SHALL MEET THE CITY OF LAKELAND STANDARD SPECIFICATIONS.
 - THE CONTRACTOR MUST HAVE WRITTEN APPROVAL FROM THE CITY ENGINEER AND THE PROJECT ENGINEER BEFORE ANY CHANGE IN DESIGN IS MADE.
 - FOR INFORMATION CONCERNING THE UTILITIES OF MEMPHIS LIGHT, GAS & WATER DIVISION, BELL SOUTH, CABLEVISION AND THE TEXAS GAS TRANSMISSION CORPORATION, CALL 1-800-351-1111.
 - FORTY-EIGHT (48) HOURS BEFORE BEGINNING ANY EXCAVATION, THE CONTRACTOR SHALL CALL 1-800-351-1111 FOR LOCATION OF UNDERGROUND UTILITIES.
 - THE CONTRACTOR SHALL NOT ENTER UPON NOR CAUSE DAMAGE TO ANY ADJACENT PROPERTIES WITHOUT WRITTEN PERMISSION FROM SAID PROPERTY OWNERS.
 - ALL FILL LIFTS SHALL BE COMPACTED TO A MINIMUM DENSITY OF 95% OF THE STANDARD PROCTOR DENSITY (ASTM D-698) WITH SUITABLE FILL MATERIAL ACCEPTABLE TO TESTING LABORATORY. MAXIMUM LOOSE LIFT TO BE 6". SUBMIT REPORTS TO TOWN ENGINEER FOR REVIEW AND ACCEPTANCE.
 - ALL CONCRETE UNLESS SPECIFIED OTHERWISE SHALL BE 4,000 P.S.I. LIMESTONE MIX.
 - A CITY OF LAKELAND ENGINEERING DEPARTMENT PRE CONSTRUCTION CONFERENCE MEETING IS REQUIRED AND MUST BE COMPLETED PRIOR TO AUTHORIZATION TO PROCEED.
 - ACCESS TO ADJACENT PROPERTIES SHALL BE MAINTAINED AT ALL TIMES.



	REVISION	APPROVAL	TEMPORARY BENCHMARK (T.B.M.): Top of flange bolt between the letters "MUE" and "LLER" on an existing fire hydrant located on the north side of U.S. HWY. 70, 85ft more or less, west of the east line of the subject property, as shown hereon ELEV.: 266.35 (NAVD' 88 datum) This property is located in a Special Flood Hazard Area (Zone AE) per Flood Insurance Rate Map, Map No. 47157C 0220 G, Community Panel No. 470262 0220 G, Effective Date: February 6, 2013. 100YR ELEV. 267.10 INTERNATIONAL HARVESTER LAKELAND TENNESSEE DEVELOPER: CITY OF LAKELAND RENAISSANCE GROUP, INC. 9700 VILLAGE CIRCLE, SUITE 100 LAKELAND, TN 38002 (901) 332-5533 VOICE (901) 332-5534 FAX	
	ITEM NO.	DESCRIPTION OF CHANGE		DATE

DEPARTMENT OF ENGINEERING	
SITE LAYOUT PLAN	
LAKELAND, TENNESSEE	
FROM: _____	TO: _____
SURVEY: _____	DATE: 11/22
DESIGN: KB	DATE: 11/23
REVIEWED	DATE: 11/23
TOWN ENGINEER	DATE

C2.0



4523 Canada Rd
Lakeland, TN 38002

Date
03/13/2026

Citation:



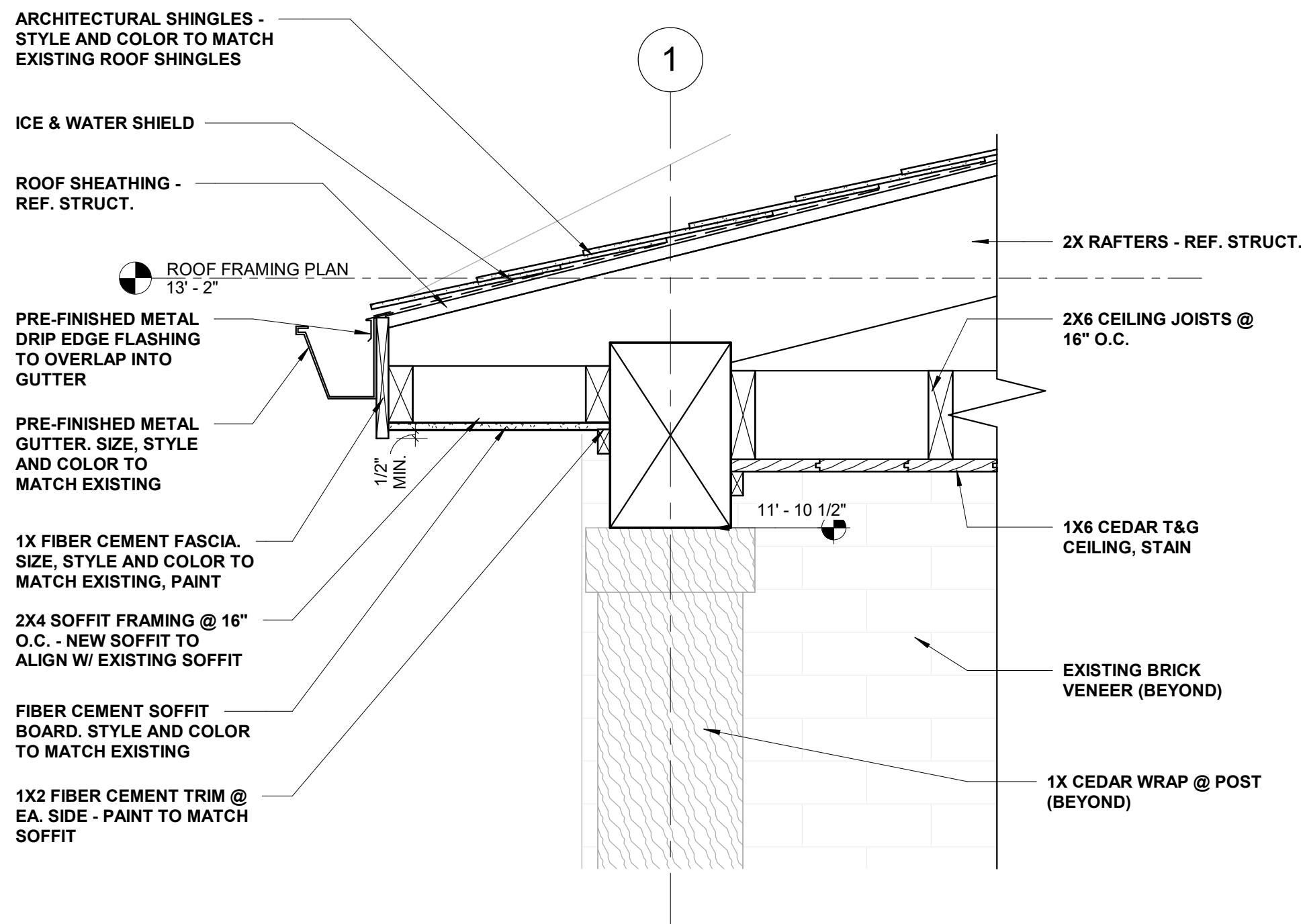


CONSTRUCTION DOCUMENTS FOR THE I.H.M. PARK - NEW COVERED PATIO AND RAMP

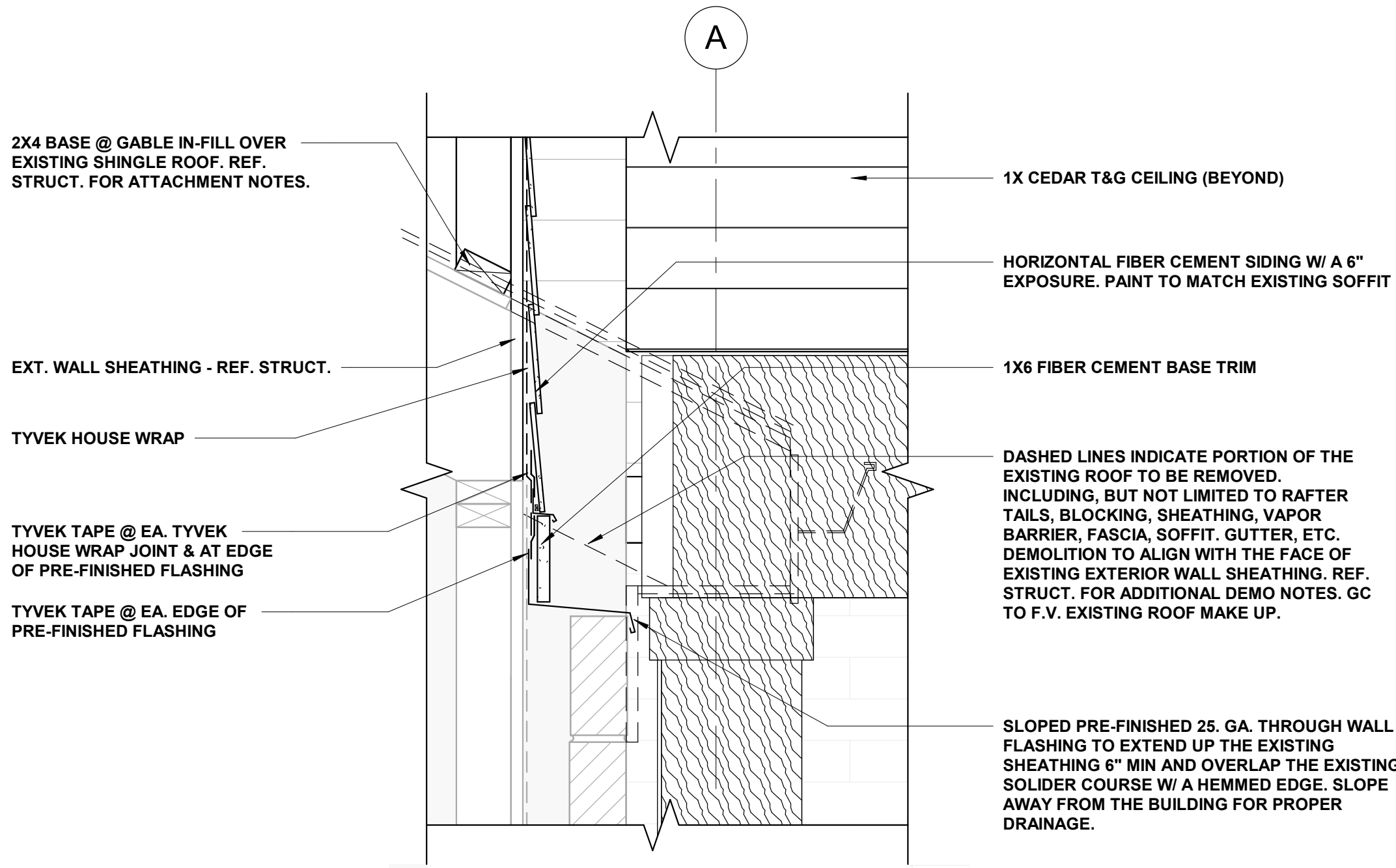
4523 Canada Rd
Lakeland, TN 38002

A2.3

Page 259 of 260



1 PARTIAL NEW ROOF PLAN - ADD. ALT.
1/4" = 1'-0"



4 ENL. DTL. @ MATERIAL TRANSITION - ADD ALT.
1 1/2" = 1'-0"



Board of Commissioners

Meeting Cycle: Thursday, May 21, 2026

Subject: **Resolution** - authorizing an appointment to the Industrial Development Board of the City of Lakeland, Tennessee.

Staff Contact: Emily Harrell, City Manager / City Engineer

STAFF RECOMMENDATION

City Staff recommends that the Board of Commissioners approve Resolution R-73-2026

BUDGET IMPACT

There is no budgetary impact related to this resolution.

DISCUSSION

The City Manager received an application from Boyd Ruppelt for a position on the Industrial Development Board of the City of Lakeland, TN. The Industrial Development Board currently has one vacant director position in Category C. The applicant appears well qualified, and is a resident of the City of Lakeland.

RESOLUTION R-73-2026

AUTHORIZING AN APPOINTMENT TO
THE INDUSTRIAL DEVELOPMENT BOARD OF THE CITY OF LAKELAND,
TENNESSEE

WHEREAS, the Industrial Development Board of the City of Lakeland, Tennessee, (the “IDB”) was organized under Resolution 2016/09-79; and,

WHEREAS, the IDB’s *Second Amended and Restated Bylaws* (the “bylaws”) state that “should any position of director become vacant, the Board of Commissioners of the City of Lakeland, Tennessee shall nominate and elect a successor”; and,

WHEREAS, the IDB has a vacant position, due to a director’s resignation, in Category C with a term set to expire December 31, 2028:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that Boyd Ruppelt be appointed to the Industrial Development Board of the City of Lakeland, Tennessee, to serve as a director in Category C with a term end date of December 31, 2028.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee this 21st day of May 2026, the public welfare requiring it.

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder

Board & Commission Application Summary

Applicant: Boyd Ruppelt

Lakeland Residency: 36 years

Built home in 1989

Participated in Lakeland annexation voting process

Current Employment Status:

Profession: Retired

Education:

- Bachelor of Science in Mechanical Engineering
 - Concentration in Nuclear Power Generation

Professional Experience & Qualifications:

Mr. Ruppelt brings extensive engineering, construction, and industrial development experience, including:

- 10 years of experience in:
 - Construction
 - Project engineering
 - Maintenance management with TVA and major food industry companies
- 35 years of experience in:
 - Industrial project development
 - Green field and brown field projects
 - Personnel management
 - Engineering consulting
 - Renewable fuels industry
 - Oil industry project engineering management

Professional roles included work with:

Luigi PSI (Engineering Consultant)

Valero (Project Engineering Manager)

Board & Commission Preferences

- Industrial Development Board
- Municipal Planning / Design Review Commission

- Board of Appeals / Stormwater Board of Appeals

Volunteer & Community Experience:

Mr. Ruppelt has extensive volunteer leadership experience, including:

- Youth basketball and soccer coach
- Member of the National Youth Sports Coaches Association
- “D” coaching license for competitive youth soccer
- Scoutmaster for the Boy Scouts of America

He noted that volunteering has been the most effective way for him to serve and engage with the Lakeland community.

Reason for Volunteering:

Mr. Ruppelt stated that, as a long-time Lakeland resident and retiree, he would like to contribute to the successful development and overall well-being of the Lakeland community.

“As a long time resident of Lakeland, I believe that volunteering is the most effective way to serve and engage with my community.”

Meeting Cycle: Thursday, May 21, 2026

Subject: **Resolution** - recommending an amendment to the salary of the Mayor and Board of Commissioners. *Recommended by Community Advisory Board*

Staff Contact: Emily Harrell, City Manager / City Engineer

STAFF RECOMMENDATION

The Community Advisory Board recommends the Board of Commissioners approve Resolution R-75-2026.

BUDGET IMPACT

The increase for the Mayor and two of the Board of Commissioners are included in the proposed Fiscal Year 2027 Budget for the General Fund.

DISCUSSION

The Board of Commissioners referred the item related to the salary of the Mayor, Commissioners and Board of Education to be evaluated by the Community Advisory Board.

The Community Advisory Board discussed the item in detail at the April 14, 2026, meeting and voted unanimously to increase the salaries of the Mayor, Commissioners and Board of Education. On May 7, the Board of Commissioners approved resolution R-62-2026 approving the salary increase for the Board of Education. An increase in salary for the Mayor and/or Commissioners requires a 2/3 vote, which ultimately failed. A request was made to bring the item back at the May 21 meeting for consideration.

The salaries of the Mayor and Commissioners may be established by the Board of Commissioners at the time of adoption of the annual budget. A change in salary will not become effective prior to the end of the term for which such officials were elected.

RESOLUTION R-75-2026

A RESOLUTION RECOMMENDING AN AMENDMENT TO THE SALARY OF THE
MAYOR AND BOARD OF COMMISSIONERS

WHEREAS, the Board of Commissioners of the City of Lakeland, Tennessee requested that the Community Advisory Board review the annual salaries of the Mayor and Board of Commissioners; and,

WHEREAS, the Community Advisory Board has reviewed the current compensation structure and desires to recommend that the Board of Commissioners establish the salary received by the Mayor of the City of Lakeland at twenty thousand dollars (\$20,000.00) per year; and,

WHEREAS, the Community Advisory Board further recommends that the Board of Commissioners establish the salary received by the Commissioners of the City of Lakeland at seven thousand five hundred dollars (\$7,500.00) per year; and,

WHEREAS, the Community Advisory Board further recommends that the Board of Commissioners establish the salary, with the understanding that such salaries shall be reassessed in the event the current form of government changes; and,

WHEREAS, the Mayor and two Commissioners salary increases will be appropriated in the proposed Fiscal Year 2027 Annual Budget for the General Fund:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the proposed salary adjustments as recommended by the Community Advisory Board are approved and will be implemented as outlined below:

SECTION 1: The Mayor and Commissioner salaries will not become effective prior to the end of the term for which the current officials were elected.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, on this 21st day of May, 2026.

ATTEST:

Josh Roman
Mayor

Rebecca Hume
City Recorder



Board of Commissioners

Meeting Cycle: Thursday, May 21, 2026

Subject: **Discussion and Possible Action** - regarding a TIF debt carve out policy.
Sponsored by Mayor Roman

Staff Contact:

STAFF RECOMMENDATION

BUDGET IMPACT

DISCUSSION