CITY OF LAKELAND TENNESSEE

Board of Commissioners
Regular Meeting Agenda
Thursday, September 9, 2021, 5:30 PM
City Hall, Lakeland, Tennessee 38002

I. CALL TO ORDER BY MAYOR:

II. INVOCATION:

III. PLEDGE:

IV. ROLL CALL BY RECORDER:

V. PUBLIC HEARING:

1. **Ordinance - Final Reading** - amending Section 5-101 of the Lakeland City Code to provide for official depositories for city accounts. *Sponsored by Michael Walker*

VI. TREASURER'S REPORT:

1. Treasurer's Report - June 2021 (Unaudited)

2. Treasurer's Report - July and August 2021

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

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

VIII. PUBLIC COMMENTS:

IX. SEWERAGE COMMISSION BUSINESS:

X. CONSENT AGENDA:

1. Approval of Meeting Minutes from Previous Meetings:
August 05, 2021 Combined Meeting with EDC and Lakeland Chamber

2. August 12, 2021 Beer Board

3. August 12, 2021 Regular Meeting

XI. REGULAR AGENDA:

1. **Ordinance - Final Reading** - amending Section 5-101 of the Lakeland City Code to provide for official depositories for city accounts. *Sponsored by Michael Walker*

2. **Ordinance - First Reading** - amending Section 8-211 of the Lakeland City Code pertaining to distance requirements and measurement methodology for retail beer sales. *Sponsored by Shane Horn*

3. **Resolution** - adopting the 2021 Compensation and Classification Plan for the City of Lakeland. *Sponsored by Shane Horn*

4. **Resolution** - authorizing the Mayor to sign a Proclamation recognizing September 2021 as Suicide Prevention Awareness Month in Lakeland, Tennessee. *Sponsored by Mayor Cunningham*

5. **Resolution** - approving the Master Plan for the Lakeland Athletic Complex and Recreation Park. *Sponsored by Pat O'Mara*

XII. ANNOUNCEMENTS:

XIII. ADJOURNMENT:

City Of
LAKELAND
TENNESSEE

Treasurer's Report

June 2021 (Unaudited)

BOARD SUMMARY

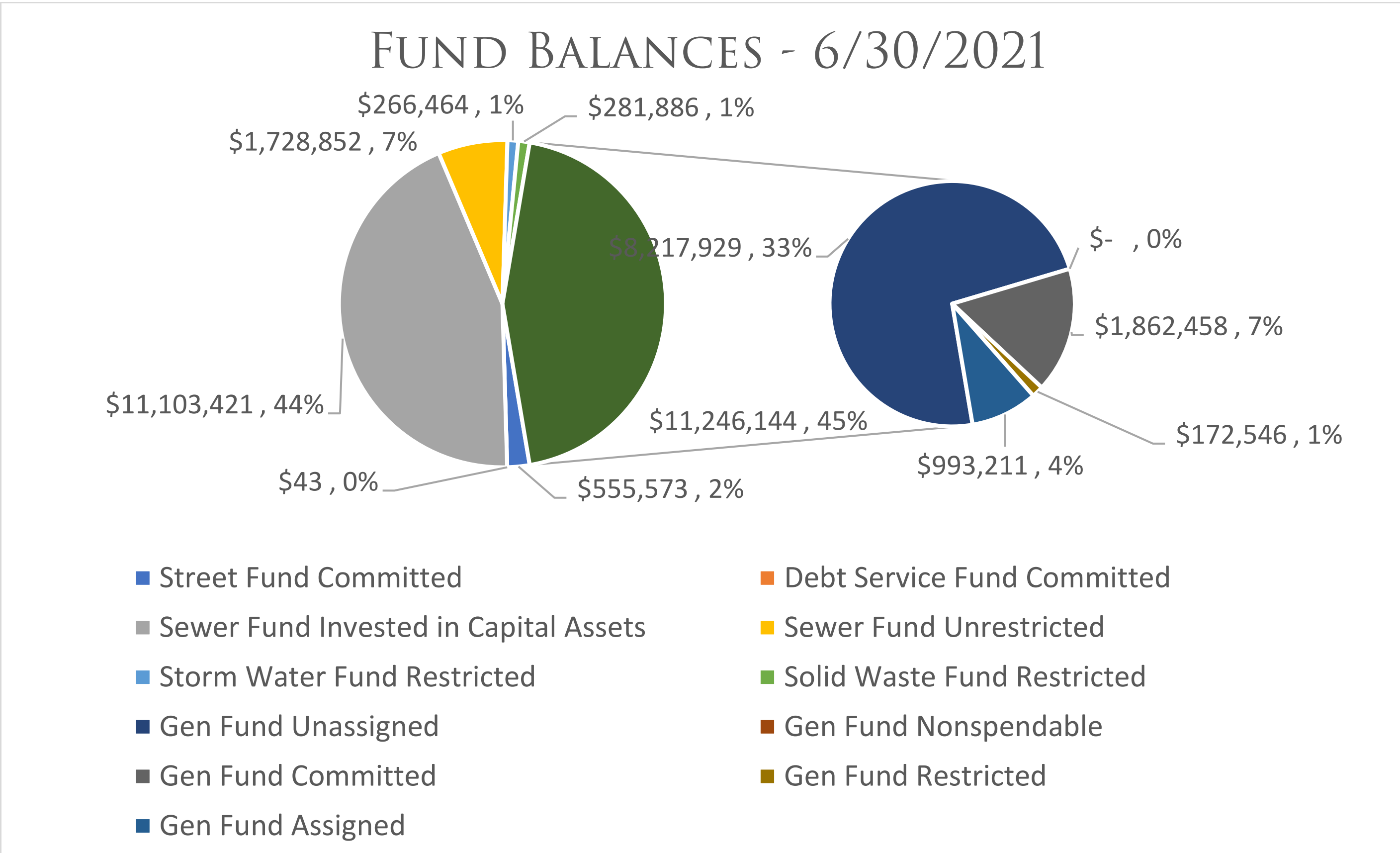
The following Board Summary is provided to assist in the review of the detailed monthly Treasurer's Report on the following pages. The Treasurer's Report provides monthly fiscal-year-to-date operating results for the General Fund, the State Street Aid Fund, the Debt Service Fund, the Sewer Fund, the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

Short Take:

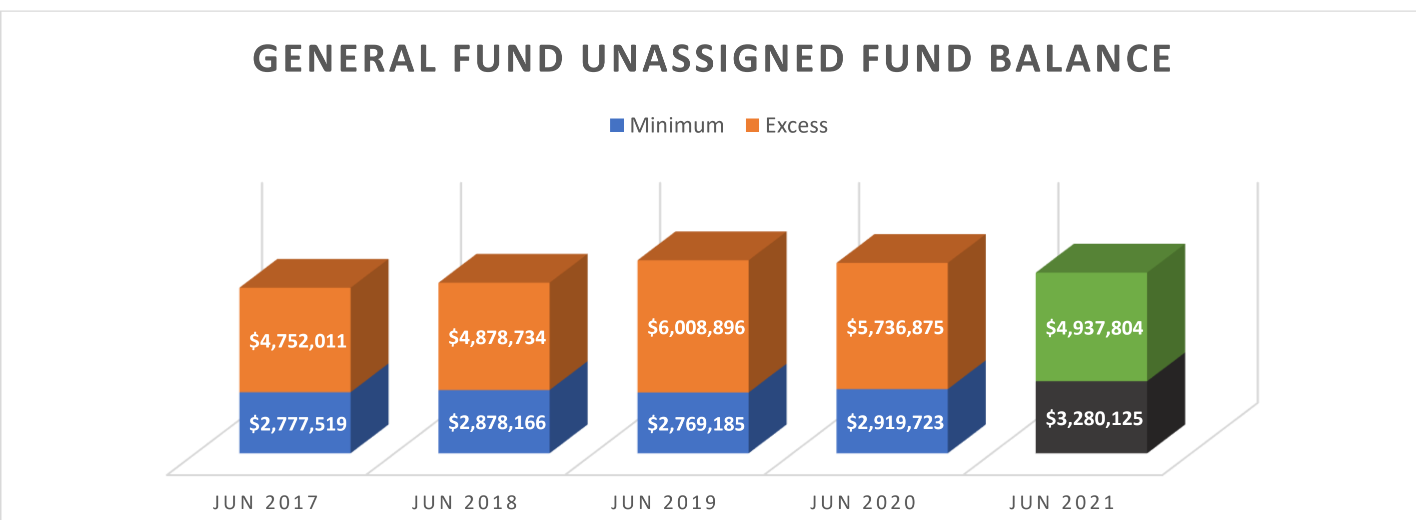
- This report represents the unaudited figures submitted for audit by Watkins Uiberall, PLLC
- General Fund:
    - Property taxes, local taxes, and intergovernmental revenues (taxes through the State of TN) outperformed budget by 102%, 117%, and 110% respectively
    - Charges for services significantly under budget primarily due to budgeted soccer revenues of $100k; actual of less than $10k
    - Both capital projects expenditures and related grant revenues were under budget due to the timing of the work – projects under contract had budget dollars encumbered into FY22 budget
    - Overall – revised budget said unassigned fund balance would **decrease $2 million;** actual decrease in unassigned fund balance was less than $0.4 million
- State Street Aid Fund:
    - State gas/motor vehicle taxes have returned to and exceeded FY2020 amounts, and surpassed the revised budget by 9.42%
    - Expenditures under budget related to the timing of the paving work; however, paving work is under contract and will be expended in FY22
- Storm Water Fund:
    - Revenues over budget due to storm water fines revenues; capital under budget due to timing of the capital projects, which will be completed in FY22

BOARD SUMMARY (CONTINUED)

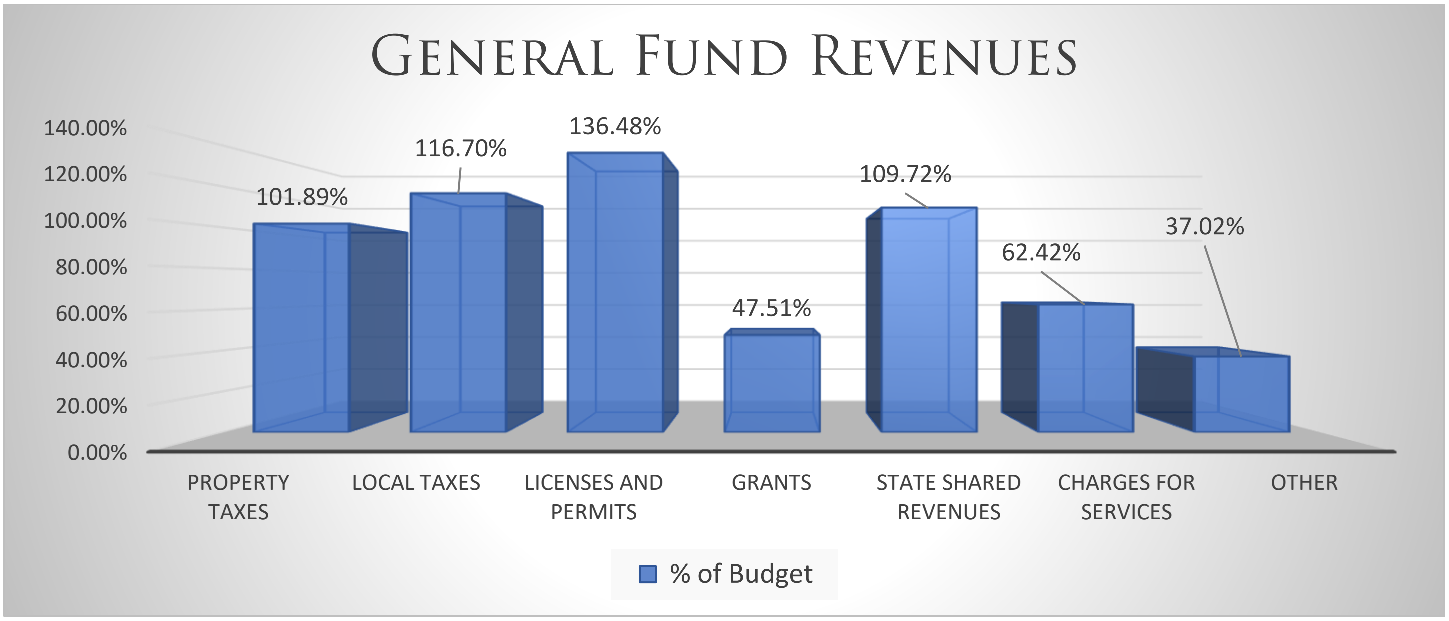
Fund Balance and Net Position - Across all funds (of the City), fund balance (and net position) decreased during June from $25,706,113 to $25,182,383 - or by $0.52 million; year-to-date decrease in fund balance and net position is $0.07 million.

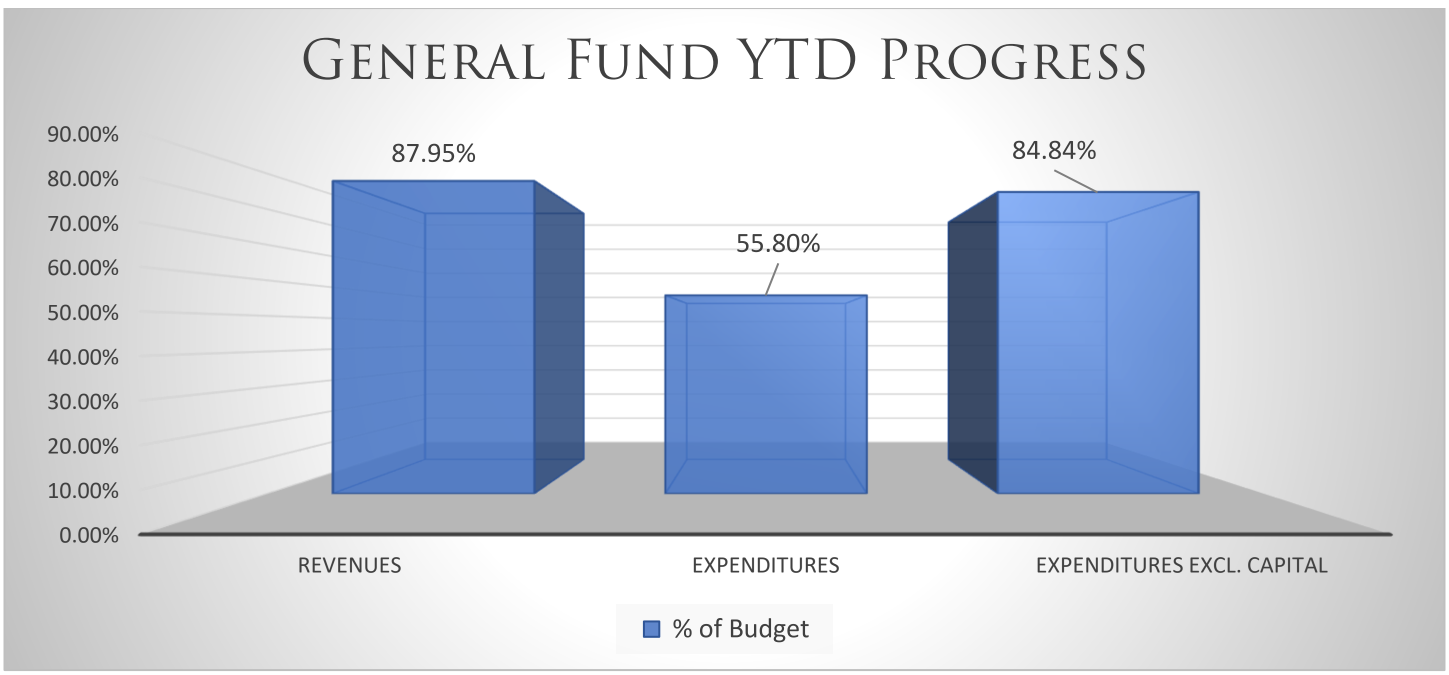


Fund Balance – Minimum vs. Excess - There is no minimum fund balance requirement by the State of Tennessee; however, the Board of Commissioners has established a minimum fund balance policy for the General Fund. The graph below compares the current fund balance for the General Fund for various periods, showing the minimum and excess fund balances.

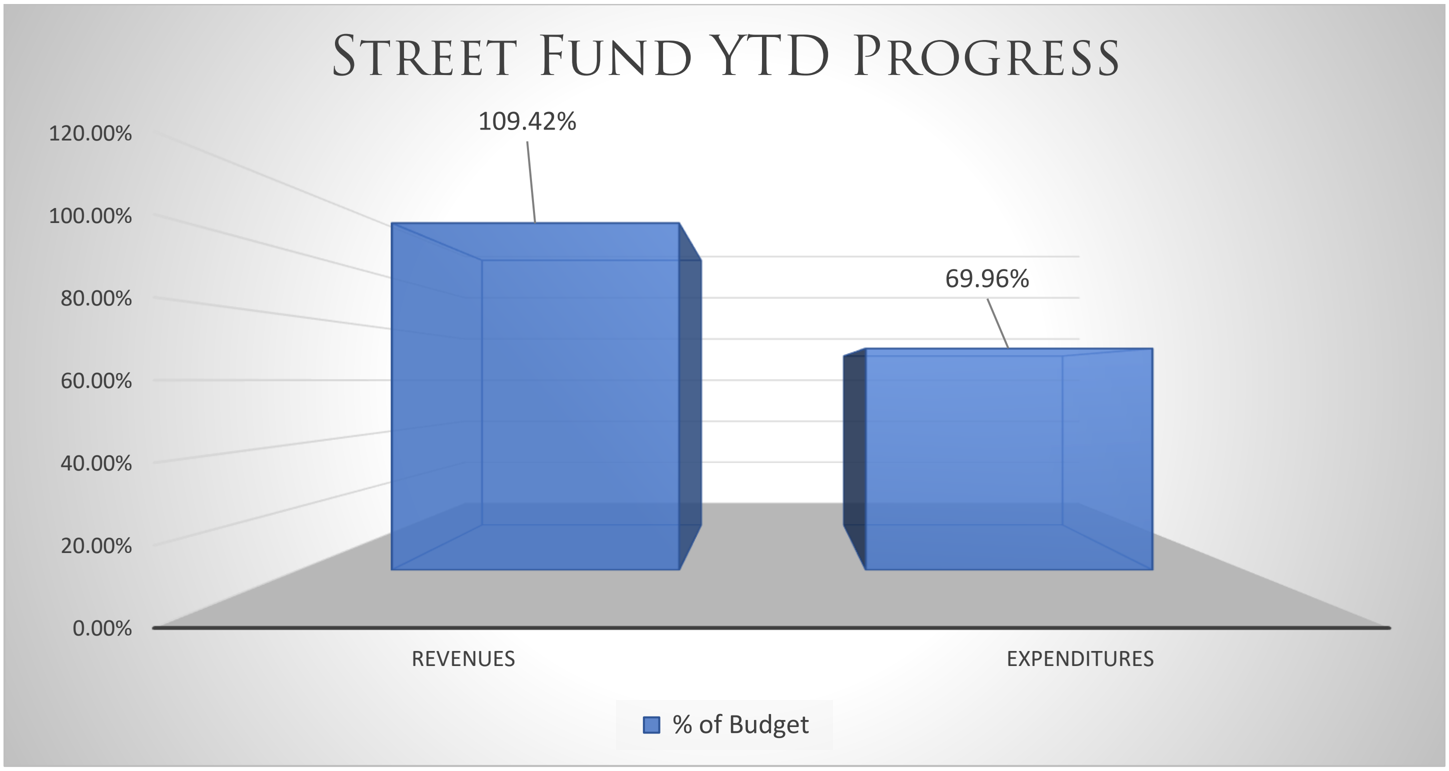


General Fund Summary

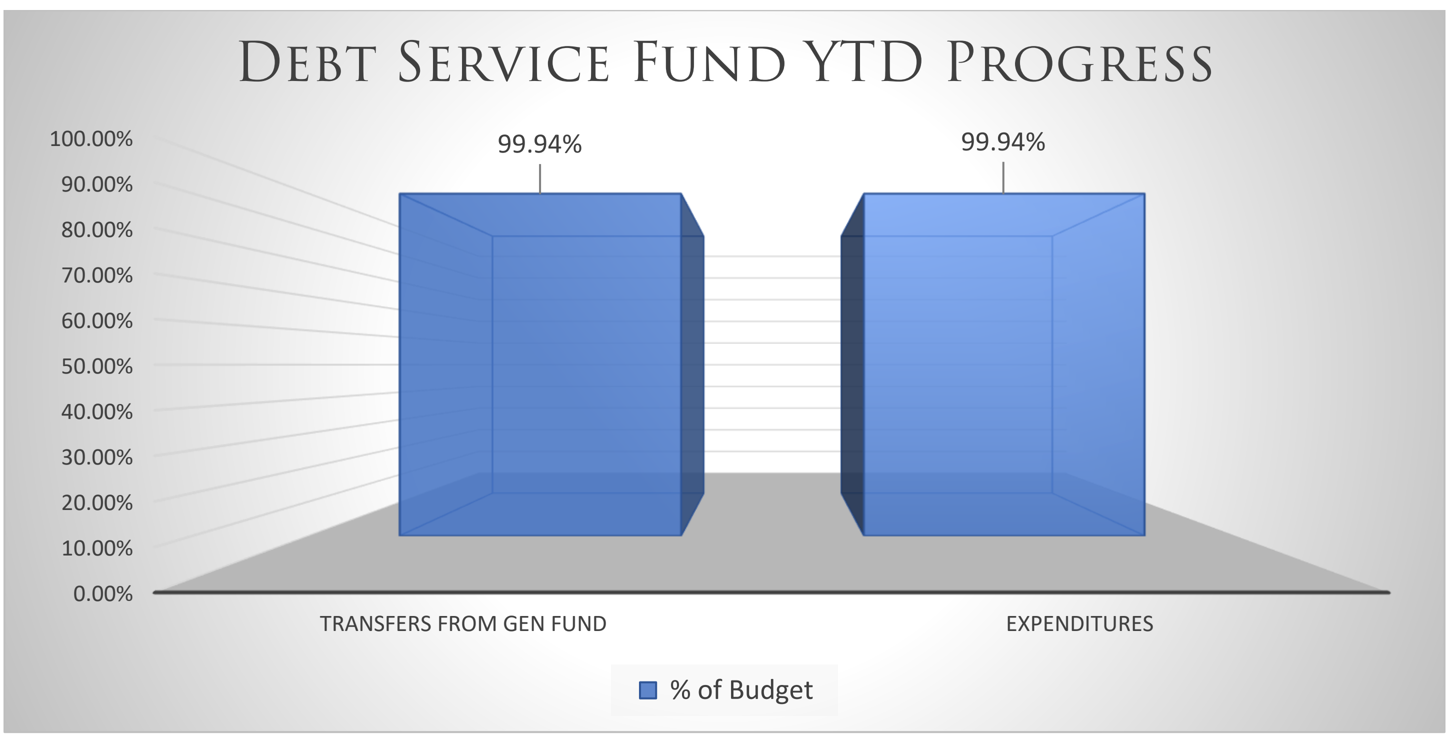




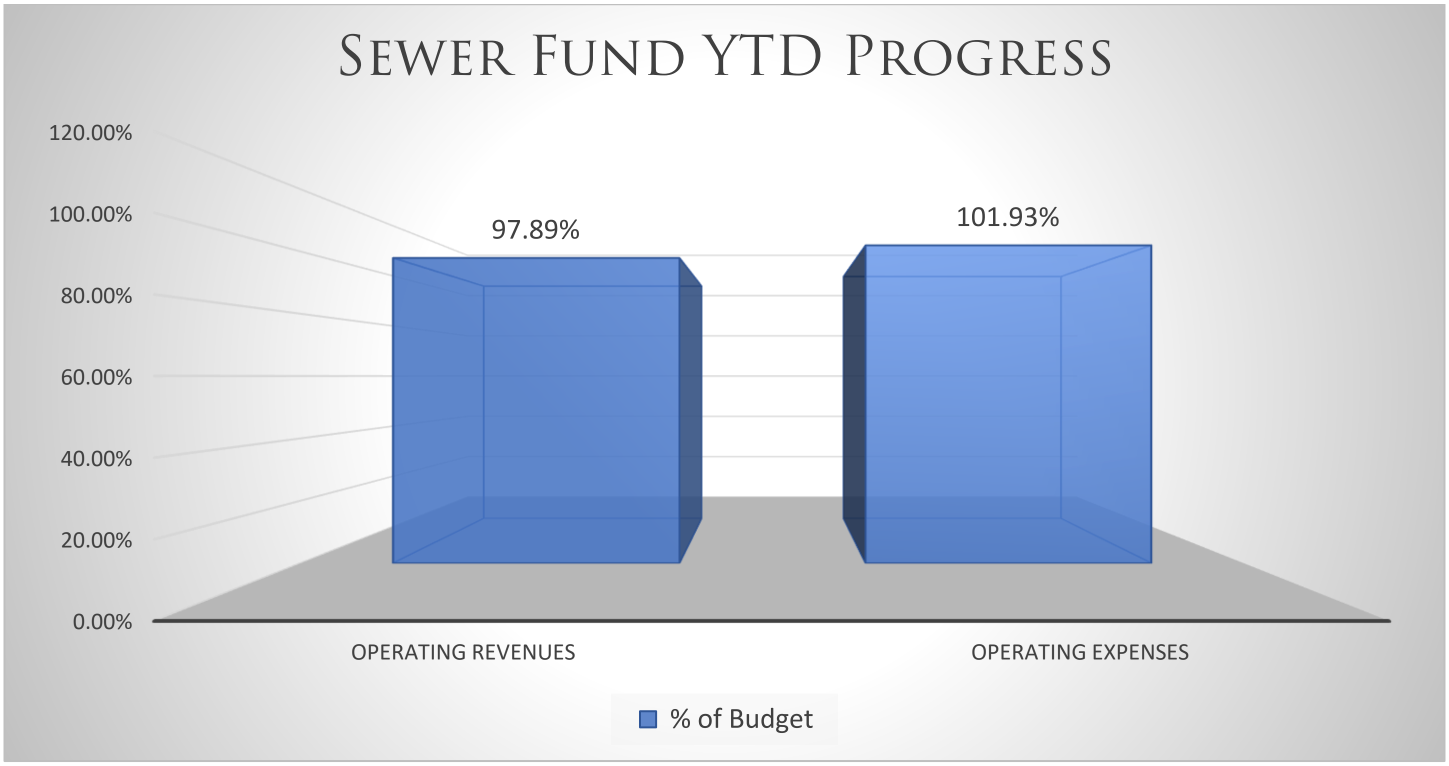
State Street Aid Fund Summary



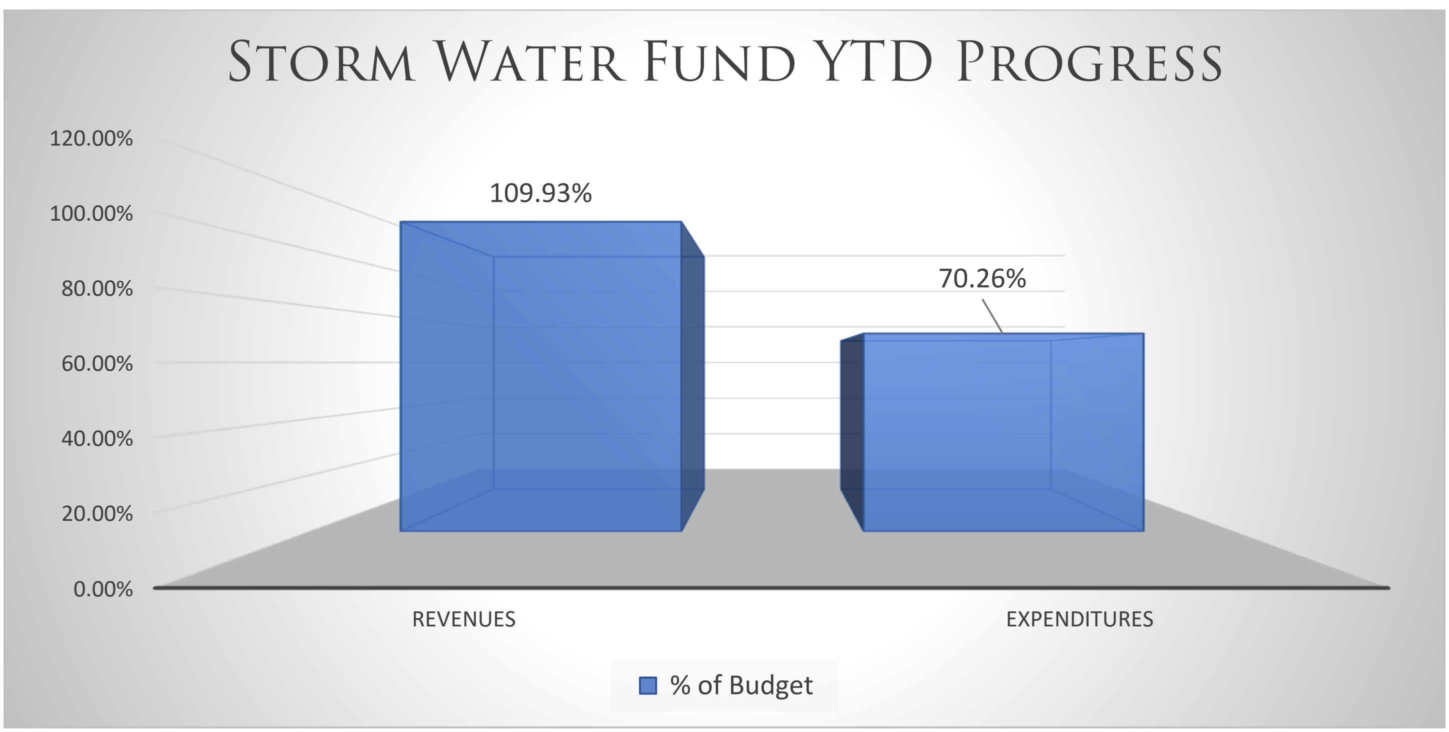
Debt Service Fund Summary



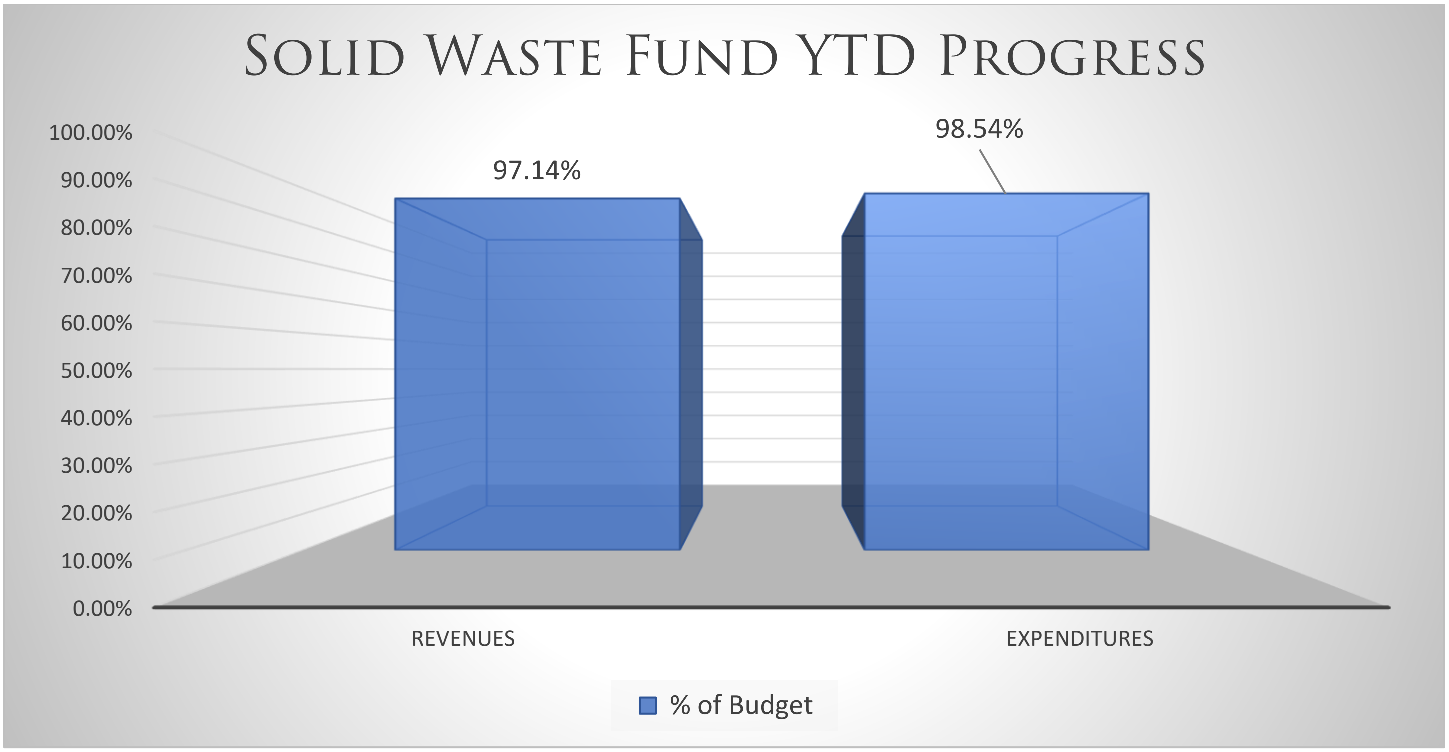
Sewer Fund Summary



Storm Water Fund Summary



Solid Waste Fund Summary



Budget Transfers

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

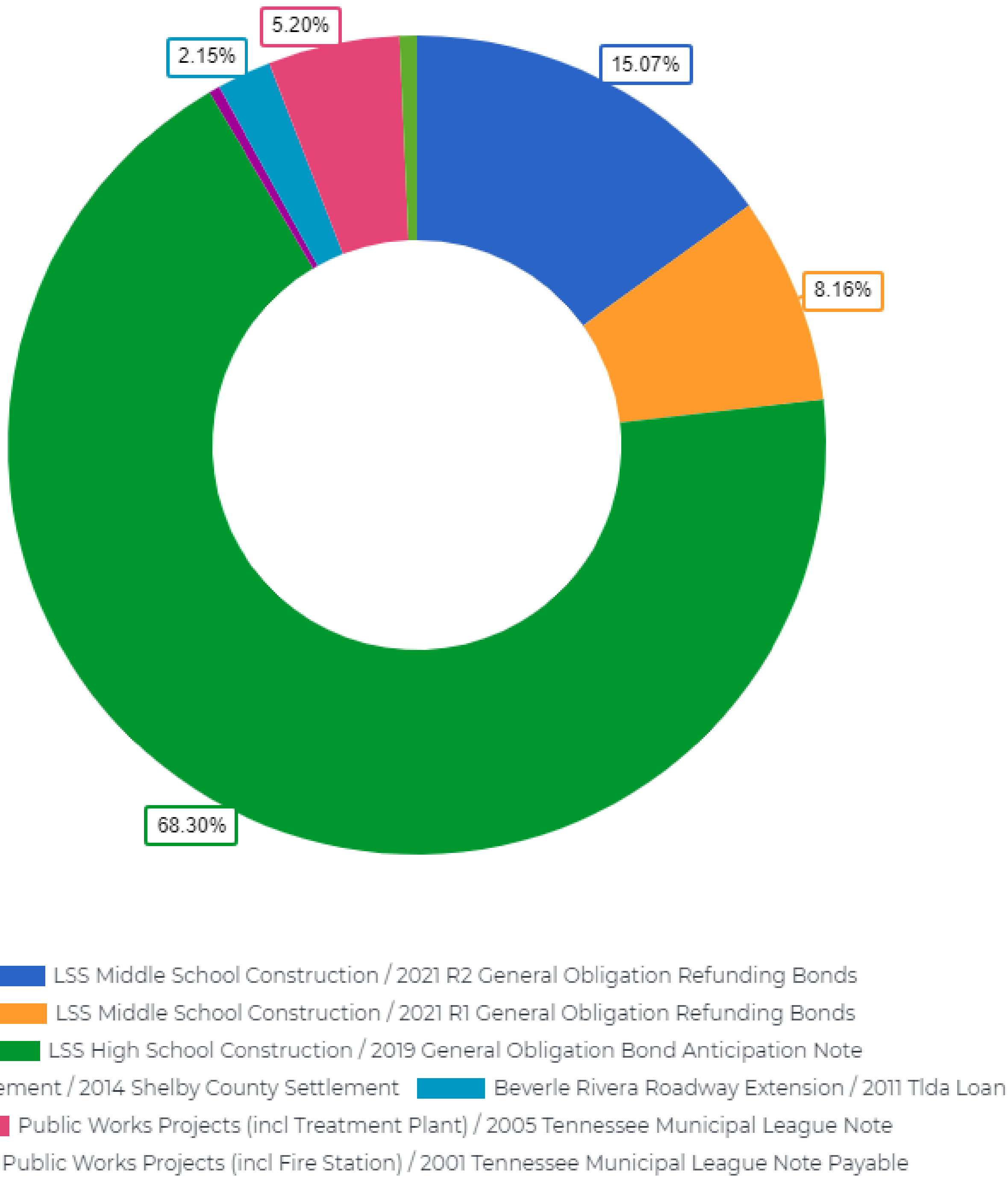
Budgetary transfers for fiscal year 2021 are as noted in Appendix A at the back of this Treasurer's Report.

Outstanding Debt Update – by Purpose of Debt

During the current month, the 2008 TML note payable outstanding balance of $2.738 million was repaid, as well as $0.588 million principal payment on the Sewer Fund's 2005 TML note payable.

Series	Dated Date	Final Maturity	Call Date	Outstanding Par Amount	Type	Fund	Use of Proceeds
BEVERLE RIVERA ROADWAY EXTENSION				**1,370,704**			
2011	07/20/2019	07/20/2039	Currently Callable	1,370,704	TLDA Loan (Appropriation)	Debt Service Fund	New Money
LSS HIGH SCHOOL CONSTRUCTION				**43,500,000**			
2019	12/12/2019	12/12/2022	Currently Callable	43,500,000	Note	Debt Service Fund	New Money
LSS MIDDLE SCHOOL CONSTRUCTION				**14,794,500**			
2021 R1	01/27/2021	01/27/2061	01/27/2022 @ 100.00%	5,194,500	General Obligation	Debt Service Fund	Refunding
2021 R2	01/27/2021	01/27/2061	01/27/2022 @ 100.00%	9,600,000	General Obligation	Debt Service Fund	Refunding
LSS SETTLEMENT				**277,771**			
2014	05/31/2014	11/01/2025	Currently Callable	277,771	Shelby County Settlement Liability (Appropriation)	Debt Service Fund	New Money
PUBLIC WORKS PROJECTS (INCL FIRE STATION)				**429,095**			
2001	07/26/2004	05/26/2023	Currently Callable	429,095	Note	Debt Service Fund	New Money
PUBLIC WORKS PROJECTS (INCL TREATMENT PLANT)				**3,313,000**			
2005	11/01/2005	05/25/2026	Currently Callable	3,313,000	Note	Sewer Fund	New Money
Total Outstanding Par Amount				**63,685,069**			

Debt Mix – by Purpose of Debt



CITY OF LAKELAND

BALANCE SHEET - ALL CITY GOVERNMENTAL FUNDS - UNAUDITED
June 30, 2021

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					
	GENERAL FUND	DEBT SERVICE FUND	STATE STREET AID FUND	STORM WATER FUND	SOLID WASTE FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash and cash equivalents	$ 11,057,684	$ 43	$ 1,034,754	$ 36,003	$ 416,988	$ 12,545,472
Receivables						
Property taxes, net of allowance	4,742,729	-	-	-	-	4,742,729
Grants	687,804	-	-	-	-	687,804
Other	68,826	-	-	-	-	68,826
Due from other governments	683,418	-	82,834	15,464	104,681	886,397
Due from other funds	-	-	-	245,000	-	245,000
Prepaid items	-	-	-	-	-	-
Inventory	1,660	-	-	-	-	1,660
Restricted cash	172,546	-	-	-	-	172,546
Total assets	$ 17,414,667	$ 43	$ 1,117,588	$ 296,467	$ 521,669	$ 19,350,434
LIABILITIES						
Accounts payable and accrued liabilities	$ 382,483	$ -	$ 562,015	$ 30,003	$ 239,783	$ 1,214,284
Deposits	123,950	-	-	-	-	123,950
Due to other funds	245,383	-	-	-	-	245,383
Unearned revenue	-	-	-	-	-	-
Total liabilities	751,816	-	562,015	30,003	239,783	1,583,617
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue						
Property taxes	4,734,124	-	-	-	-	4,734,124
Grants	667,184	-	-	-	-	667,184
Other	15,399	-	-	-	-	15,399
Total deferred inflows of resources	5,416,707	-	-	-	-	5,416,707
FUND BALANCES						
Restricted	172,546	-	-	266,464	281,886	720,896
Committed	1,862,458	43	555,573	-	-	2,418,074
Assigned	993,211	-	-	-	-	993,211
Unassigned	8,217,929	-	-	-	-	8,217,929
Total fund balances	11,246,144	43	555,573	266,464	281,886	12,350,110
Total liabilities, deferred inflows of resources, and fund balances	$ 17,414,667	$ 43	$ 1,117,588	$ 296,467	$ 521,669	$ 19,350,434

City of Lakeland

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL CITY GOVERNMENTAL FUNDS - UNAUDITED - FOR THE YEAR ENDED
June 30, 2021

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					
	GENERAL FUND	DEBT SERVICE FUND	STATE STREET AID FUND	STORM WATER FUND	SOLID WASTE FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Property taxes	$ 4,648,727	$ -	$ -	$ -	$ -	$ 4,648,727
Local taxes	2,200,349	-	-	-	-	2,200,349
Intergovernmental	1,679,438	-	457,642	-	-	2,137,080
Licenses and permits	353,233	-	-	-	-	353,233
Charges for services	203,860	-	-	216,557	1,290,506	1,710,923
Federal, state, and local grants	1,799,469	-	-	-	138,760	1,938,229
Interest income	9,733	-	-	-	-	9,733
Other	5,815	-	-	-	11,770	17,585
Total revenues	10,900,624	-	457,642	216,557	1,441,036	13,015,859
EXPENDITURES						
Current						
General government	1,863,402	-	-	-	-	1,863,402
Community development	558,325	-	-	-	-	558,325
Public works	438,559	-	1,413,004	59,903	1,393,510	3,304,976
Parks and recreation	418,368	-	-	-	-	418,368
Capital Outlay	2,226,552	-	358,004	303,584	312,661	3,200,801
Debt Service						
Principal	-	17,420,660	-	-	-	17,420,660
Interest and fiscal charges	-	1,453,225	-	-	-	1,453,225
Total expenditures	5,505,206	18,873,885	1,771,008	363,487	1,706,171	28,219,757
Excess of revenues over expenditures	5,395,418	(18,873,885)	(1,313,366)	(146,930)	(265,135)	(15,203,898)
OTHER FINANCING SOURCES (USES)						
Issuance of debt	14,794,500	-	-	-	-	14,794,500
Transfers in	700,000	18,873,886	1,574,617	245,000	-	21,393,503
Transfers out	(21,543,808)	-	-	-	-	(21,543,808)
Total other financing sources (uses)	(6,049,308)	18,873,886	1,574,617	245,000	-	14,644,195
Net change in fund balances	(653,890)	1	261,251	98,070	(265,135)	(559,703)
Fund balances - beginning	11,900,034	42	294,322	168,394	547,021	12,909,813
Fund balances - ending	$ 11,246,144	$ 43	$ 555,573	$ 266,464	$ 281,886	$ 12,350,110

City of Lakeland, TN
SEWER FUND
STATEMENT OF NET POSITION
June 30, 2021

ASSETS	
Current assets:	
Cash and cash equivalents	$ 1,876,620
Receivables	
Accounts	-
Interest	1,721
Due from other governments	135,503
Total current assets	2,013,844
Capital assets:	
Capital assets, not being depreciated	1,033,753
Capital assets, being depreciated - net	13,382,668
Total capital assets	14,416,421
Net pension asset	2,817
Total assets	16,433,082
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows Related to Pensions	20,527
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	294,238
Current portion of notes payable	588,000
Total current liabilities	882,238
Noncurrent liabilities:	
Net pension liability	-
Notes payable, net of current portion	2,725,000
Total liabilities	3,607,238
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows Related to Pensions	14,098
NET POSITION	
Net investment in capital assets	11,103,421
Unrestricted	1,728,852
Total net position	$ 12,832,273

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

	Prior YTD 06/30/20	Current YTD 06/30/21	Plan FY 2021
Operating revenues:			
Sewer service fee	$ 1,487,040	$ 1,540,097	$ 1,537,200
Service connection fees	809,387	364,002	407,900
Operating grants	-	-	-
Total operating revenues	2,296,427	1,904,099	1,945,100
Operating expenses:			
Personnel expenses	(302,871)	(344,939)	(357,044)
General and administrative	(519,598)	(501,242)	(466,364)
Depreciation	(505,669)	(513,026)	(510,000)
Total operating expenses	(1,328,138)	(1,359,207)	(1,333,408)
Operating Income (Loss)	968,289	544,892	611,692
Nonoperating revenues (expenses):			
Interest income	14,189	3,272	20,000
Interest and agent Fee expense	(83,687)	(32,505)	(76,644)
Total non-operating expenses	(69,498)	(29,233)	(56,644)
Change in net position	898,791	515,659	555,048
Capital Contributions	41,709	-	-
Net position - beginning of year	11,376,114	12,316,614	12,316,614
Net position - Jun-30	$ 12,316,614	$ 12,832,273	$ 12,871,662

City of Lakeland, Tennessee

SEWER FUND

STATEMENT OF CASH FLOWS

June 30, 2021

		Current YTD 06/30/21
Cash flows from operating activities:		
Receipts from customers and users	$	1,906,988
Payments to suppliers/operating costs		(627,564)
Net cash provided by operating activities		1,279,424
Cash flows from capital and related financing activities:		
Principal payments on capital debt		(588,000)
Acquisition and construction of capital assets		(1,086,552)
Interest paid on capital debt		(32,505)
Net cash used by capital and related financing activities		(1,707,057)
Cash flows from investing activities:		
Interest income received		3,272
Net increase (decrease) in cash and cash equivalents		(424,361)
Cash and cash equivalents - beginning of year		2,300,981
Cash and cash equivalents - Jun-30	$	1,876,620

City of Lakeland

Statement of Revenues, Expenditures, and Changes in Fund Balance

General Fund

June 30, 2021

	Prior YTD 06/30/20	Current YTD 06/30/21	Budget FY 2021	% Earned/Used Year-to-Date
REVENUES				
Property Taxes	$ 4,418,877	$ 4,648,727	$ 4,562,475	101.89%
Local Taxes	1,806,535	2,200,349	1,885,399	116.70%
Intergovernmental	1,553,235	1,679,438	1,530,600	109.72%
Licenses and permits	394,843	353,233	258,819	136.48%
Charges for services	318,727	203,860	326,580	62.42%
Federal, State, and Local Grants	458,775	1,799,469	3,787,577	47.51%
Other	79,366	15,548	42,000	37.02%
Total Revenues	9,030,358	10,900,624	12,393,450	87.95%
EXPENDITURES				
Current				
General government	(1,482,030)	(1,863,402)	(1,943,220)	95.89%
Community Development	(503,095)	(558,325)	(672,701)	83.00%
Public Works	(528,174)	(438,559)	(581,072)	75.47%
Parks and Recreation	(441,499)	(418,368)	(690,526)	60.59%
Capital Projects	(1,006,505)	(2,226,552)	(5,978,800)	37.24%
Total Expenditures	(3,961,303)	(5,505,206)	(9,866,319)	55.80%
Excess (deficiency) of revenues over (under) expenditures	5,069,055	5,395,418	2,527,131	
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	43,500,000	14,794,500	14,794,500	
Transfers in	730,923	700,000	706,250	
Transfers out	(47,550,468)	(21,543,808)	(22,079,526)	
Total Other Financing Sources	(3,319,545)	(6,049,308)	(6,578,776)	
Net Change in Fund Balance	$ 1,749,510	$ (653,890)	$ (4,051,645)	
Allocation of Net Change in Fund Balance:				
Committed Fund Balance		$ 383,539		
Restricted Fund Balance		127		
Assigned Fund Balance		(347,142)		
Nonspendable Fund Balance		(320,000)		
Unassigned Fund Balance		(370,414)		
Net Change in Fund Balance		$ (653,890)		

City of Lakeland

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

June 30, 2021

	YTD 06/30/21	Budget FY 2021
Revenues:		
Interest	$ -	$ -
Total Revenues	-	-
Expenditures:		
Principal	(17,420,660)	(17,420,660)
Interest	(1,396,767)	(1,398,371)
Dues and Fees	(56,458)	(65,700)
Total Expenditures	(18,873,885)	(18,884,731)
Net excess (deficiency) of revenues over expenditures	(18,873,885)	(18,884,731)
Other Financing Sources (Uses):		
Transfers In	18,873,886	18,884,731
Transfers Out	-	-
Total Other Financing Sources (Uses)	18,873,886	18,884,731
Net Change in Fund Balance	$ 1	$ -

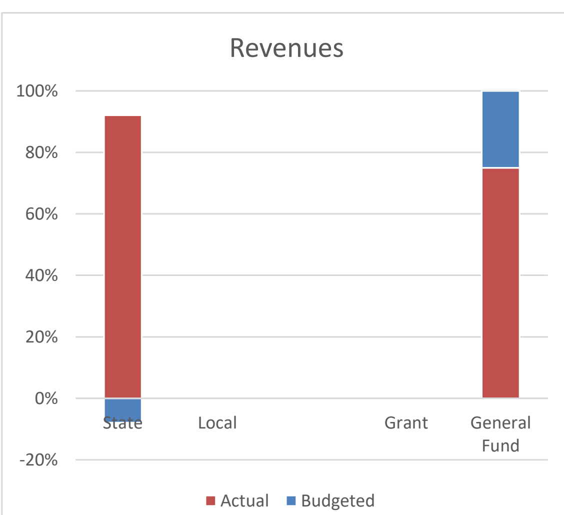
STATE STREET AID

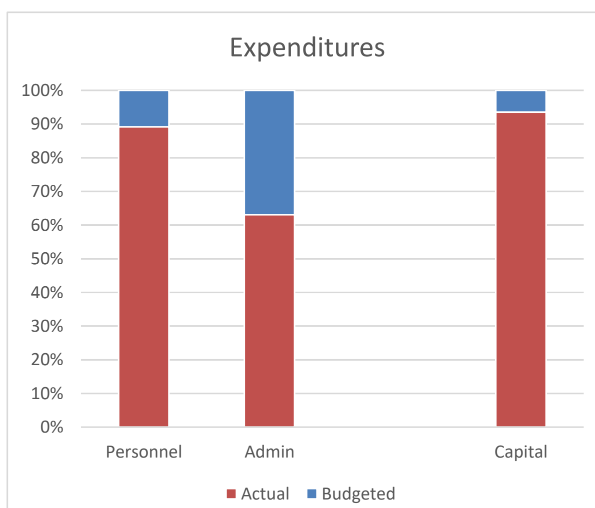
STATEMENT OF REVENUES AND EXPENSES

June 30, 2021

	Prior YTD 06/30/20	Current YTD 06/30/21	Budget FY 2021
REVENUES:			
State shared revenue	$ 446,301	$ 457,642	$ 418,230
Local Revenue	-	-	-
Grant Revenue	-	-	-
Other revenue	-	-	-
Total revenues	446,301	457,642	418,230
EXPENDITURES:			
Personnel expenses	(202,467)	(193,525)	(216,908)
Public works	(657,661)	(1,219,479)	(1,932,063)
Capital projects	(90,816)	(358,004)	(382,618)
Total expenditures	(950,944)	(1,771,008)	(2,531,589)
Net excess (deficiency) of revenues over expenditures	(504,643)	(1,313,366)	(2,113,359)
OTHER FINANCING SOURCES (USES):			
Transfers in	498,971	1,574,617	2,099,490
Transfers out	-	-	-
Total other financing sources (uses):	498,971	1,574,617	2,099,490
Net change in fund balance	(5,672)	261,251	(13,869)
Fund balance - beginning of year	299,994	294,322 *	294,322 *
Fund balance - Jun 30	$ 294,322	$ 555,573	$ 280,453

*Unaudited



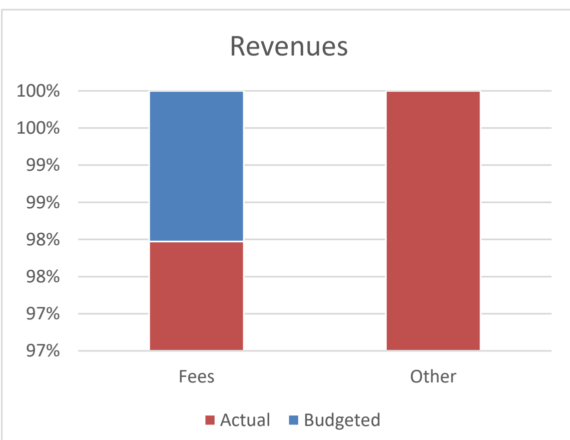


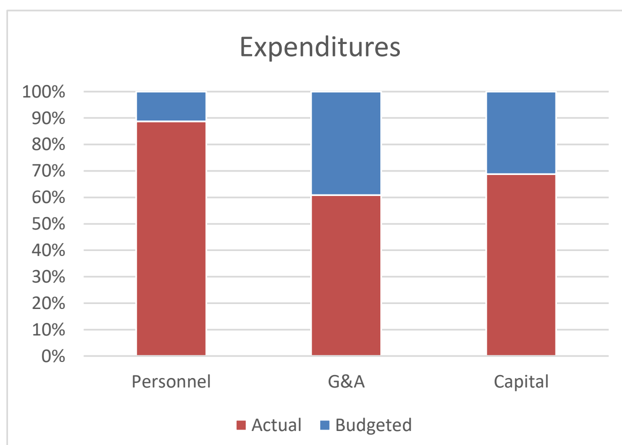
STORM WATER FUND

STATEMENT OF REVENUES AND EXPENDITURES

June 30, 2021

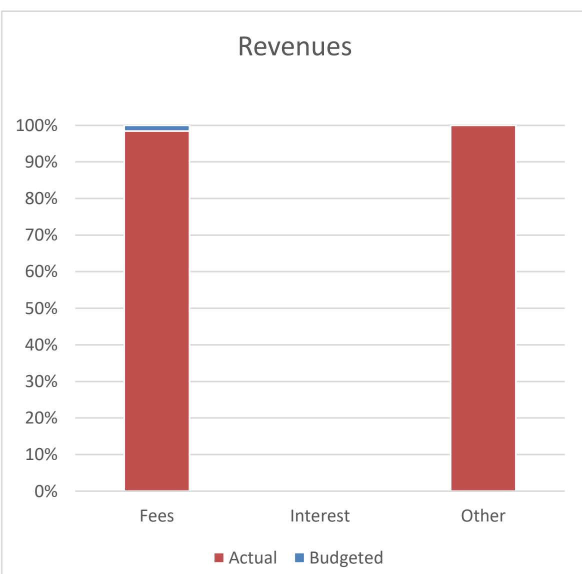
	Prior YTD 06/30/20	Current YTD 06/30/21	Budget FY 2021
REVENUES:			
Storm Water Fees	$ 191,099	$ 193,007	$ 197,000
Other	-	23,550	-
Total revenues	191,099	216,557	197,000
EXPENDITURES:			
Personnel expenses	(28,905)	(42,682)	(48,071)
General and administrative	(28,294)	(17,221)	(28,310)
Capital	(109,644)	(303,584)	(441,000)
Total expenditures	(166,843)	(363,487)	(517,381)
OTHER FINANCING SOURCES/USES			
Transfers in from General Fund	-	245,000	245,000
Net change in fund balance	24,256	98,070	(75,381)
Fund balance - beginning of year	144,138	168,394	168,392
Fund balance - Jun 30	$ 168,394	$ 266,464	$ 93,011

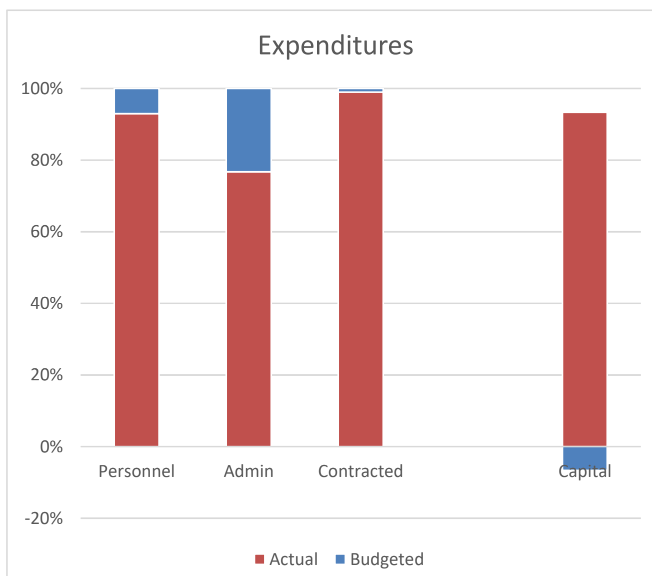




SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES
June 30, 2021

	Prior YTD 06/30/20	Current YTD 06/30/21	Budget FY 2021
REVENUES:			
Solid waste collection fees	$ 1,272,310	$ 1,290,506	$ 1,310,454
Interest income	-	-	-
Grant revenues	-	138,760	171,572
Other	1,890	11,770	1,500
Total revenues	1,274,200	1,441,036	1,483,526
EXPENDITURES:			
Personnel expenditures	(128,485)	(202,859)	(218,213)
General and administrative	(82,143)	(67,571)	(88,048)
Contracted services	(1,112,645)	(1,123,081)	(1,134,800)
Capital	(435,086)	(312,661)	(290,393)
Total expenditures	(1,758,359)	(1,706,172)	(1,731,454)
Net change in fund balance	(484,159)	(265,136)	(247,928)
Fund balance - beginning of year	1,031,180	547,021	547,021
Fund balance - Jun 30	$ 547,021	$ 281,885	$ 299,093





Appendix A – Budgetary Transfers

Fnd T Acct Obj Prj Loc Prg	Account Level Description	2020-21 Original Budget	2020-21 Budget Carry Fwd	2020-21 Budget Revisions	2020-21 Budget Transfers	2020-21 Revised Budget
110 R 31111 000 000 00000 000	Real Property Taxes (Current)	1,571,456.00	0.00	0.00	2,014,255.00	3,585,711.00
110 R 31118 000 000 00000 000	Special Property Tax - School	2,014,255.00	0.00	0.00	-2,014,255.00	0.00
110 E 41000 111 000 00000 000	GOV - Salary	114,444.00	0.00	0.00	2,000.00	116,444.00
110 E 41000 121 000 00000 000	GOV - Regular Employee Wages	45,810.00	0.00	0.00	-2,000.00	43,810.00
110 E 41000 144 000 00000 000	GOV - HSA Retirement	0.00	0.00	0.00	2,650.00	2,650.00
110 E 41000 146 000 00000 000	GOV - Work Comp	1,716.00	0.00	0.00	1,000.00	2,716.00
110 E 41000 147 000 00000 119	GOV - Unemployment - COVID	0.00	0.00	5,000.00	-1,050.00	3,950.00
110 E 41000 148 000 00000 000	GOV - Education/Training	5,000.00	0.00	0.00	-1,000.00	4,000.00
110 E 41000 220 000 00000 000	GOV - Printing	10,000.00	0.00	0.00	-200.00	9,800.00
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	12,000.00	0.00	0.00	200.00	12,200.00
110 E 41000 241 000 00000 000	GOV - Electric	16,000.00	0.00	0.00	-1,000.00	15,000.00
110 E 41000 242 000 00000 000	GOV - Water	1,000.00	0.00	0.00	1,000.00	2,000.00
110 E 41000 245 000 00000 000	GOV - Telephone	14,000.00	0.00	0.00	-400.00	13,600.00
110 E 41000 245 000 00000 019	GOV - TELEPHONE COVID-19	0.00	0.00	140.00	400.00	540.00
110 E 41000 251 000 00000 000	GOV - Trustee Collection Fees	22,000.00	0.00	0.00	500.00	22,500.00
110 E 41000 252 000 00000 000	GOV - Legal Services	100,000.00	0.00	0.00	23,000.00	123,000.00
110 E 41000 252 000 00000 600	GOV - Legal Services - Bonds	15,000.00	0.00	0.00	-15,000.00	0.00
110 E 41000 252 000 00000 800	GOV Legal Services - COVID-19	0.00	0.00	27,140.00	5,000.00	32,140.00
110 E 41000 255 000 00000 000	GOV - Data Processing Services	0.00	0.00	0.00	120.00	120.00
110 E 41000 257 000 00000 000	GOV - Property Tax Commission	95,000.00	0.00	0.00	8,500.00	103,500.00
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	15,000.00	0.00	0.00	-8,500.00	6,500.00
110 E 41000 266 000 00000 000	GOV - Repair & Maintenance Bui	57,000.00	0.00	0.00	-13,000.00	44,000.00
110 E 41000 287 000 00000 000	GOV - Meals & Entertainment	5,000.00	0.00	0.00	-1,200.00	3,800.00
110 E 41000 290 000 00000 000	GOV - Contracted Service	105,000.00	0.00	0.00	-12,750.00	92,250.00
110 E 41000 299 000 00000 000	GOV - Contingency	14,000.00	0.00	0.00	-3,020.00	10,980.00
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	10,000.00	0.00	0.00	-1,555.00	8,445.00
110 E 41000 318 000 00000 000	GOV - Miscellaneous	0.00	0.00	0.00	440.00	440.00
110 E 41000 331 000 00000 000	GOV - Gas, Oil, Diesel	800.00	0.00	0.00	200.00	1,000.00
110 E 41000 333 000 00000 000	GOV - Other Eqiup/Parts	0.00	0.00	0.00	50.00	50.00
110 E 41000 511 000 00000 000	GOV - Insurance On Buildings	11,000.00	0.00	0.00	1,212.00	12,212.00
110 E 41000 513 000 00000 000	GOV - Liability	38,000.00	0.00	0.00	-5,812.00	32,188.00
110 E 41000 944 000 00000 000	GEN GOV - HVAC Replacement	0.00	0.00	25,000.00	2,175.00	27,175.00
110 E 41000 948 000 00000 000	GOV - Computer Upgrades	0.00	0.00	0.00	1,567.00	1,567.00
110 E 41210 111 000 00000 000	CRT - Salary	3,000.00	0.00	2,000.00	-250.00	4,750.00
110 E 41210 121 000 00000 000	CRT - Regular Employee Wages	3,715.00	0.00	0.00	250.00	3,965.00
110 E 41210 141 000 00000 000	CRT - FICA (Employer's Share)	519.00	0.00	0.00	100.00	619.00
110 E 41210 142 000 00000 000	CRT - Insurance	2,769.00	0.00	0.00	-230.00	2,539.00
110 E 41210 143 000 00000 000	CRT - Retirement	186.00	0.00	0.00	20.00	206.00
110 E 41210 148 000 00000 000	CRT - Education/Training	500.00	0.00	0.00	10.00	510.00
110 E 41210 255 000 00000 000	CRT - Data Processing	100.00	0.00	0.00	900.00	1,000.00
110 E 41210 318 000 00000 000	CRT- Court Cost Fees	100.00	0.00	0.00	100.00	200.00
110 E 41330 148 000 00000 000	BOC - Education/Training	1,000.00	0.00	0.00	-1.00	999.00
110 E 41330 220 000 00000 000	BOC - Printing	0.00	0.00	0.00	5,800.00	5,800.00
110 E 41330 670 000 00000 000	BOC - Election Comm. Fee	0.00	0.00	11,930.00	1.00	11,931.00
110 E 41330 951 000 00000 019	BOC - Furn/Fixt - COVID-19	0.00	0.00	16,653.00	755.00	17,408.00
110 E 41500 111 000 00000 000	FIN - Salary	85,686.00	0.00	0.00	2,000.00	87,686.00
110 E 41500 121 000 00000 000	FIN - Regular Employee Wages	123,157.00	0.00	0.00	3,000.00	126,157.00
110 E 41500 141 000 00000 000	FIN - FICA (Employer's Share)	16,203.00	0.00	0.00	100.00	16,303.00
110 E 41500 143 000 00000 000	FIN - Retirement	10,152.00	0.00	0.00	500.00	10,652.00
110 E 41500 144 000 00000 000	FIN- HSA Retirement	0.00	0.00	0.00	1,100.00	1,100.00
110 E 41500 148 000 00000 000	FIN - Education/Training	5,500.00	0.00	0.00	-3,700.00	1,800.00
110 E 41500 220 000 00000 000	FIN - Printing	0.00	0.00	0.00	2,000.00	2,000.00
110 E 41500 230 000 00000 000	FIN - Dues	600.00	0.00	0.00	700.00	1,300.00
110 E 41500 245 000 00000 000	FIN - Telephone	720.00	0.00	0.00	150.00	870.00
110 E 41500 245 000 00000 019	FIN - Telephone - CARES	0.00	0.00	140.00	100.00	240.00
110 E 41500 259 000 00000 000	FIN - Other Prof Services	0.00	0.00	0.00	900.00	900.00
110 E 41500 280 000 00000 000	FIN - Travel	4,500.00	0.00	0.00	-3,400.00	1,100.00
110 E 41500 287 000 00000 000	FIN - Meals & Entertainment	500.00	0.00	0.00	-400.00	100.00
110 E 41500 299 000 00000 000	FIN - Contingency	1,000.00	0.00	0.00	-1,000.00	0.00

Fnd T Acct Obj Prj Loc Prg	Account Level Description	2020-21 Original Budget	2020-21 Budget Carry Fwd	2020-21 Budget Revisions	2020-21 Budget Transfers	2020-21 Revised Budget
110 E 41670 111 000 00000 000	ENG - Salary	30,486.00	0.00	0.00	3,000.00	33,486.00
110 E 41670 121 000 00000 000	ENG - Regular Employee Wages	17,687.00	0.00	0.00	2,000.00	19,687.00
110 E 41670 141 000 00000 000	ENG - FICA (Employer's Share)	4,950.00	0.00	0.00	500.00	5,450.00
110 E 41670 144 000 00000 000	GOV - HSA RETIREMENT	0.00	0.00	0.00	1,000.00	1,000.00
110 E 41670 245 000 00000 000	ENG - Telephone	1,440.00	0.00	0.00	-146.00	1,294.00
110 E 41670 245 000 00000 019	ENG - Telephone - CARES	0.00	0.00	140.00	1,146.00	1,286.00
110 E 41670 299 000 00000 000	ENG - Contingency	2,500.00	0.00	0.00	-1,500.00	1,000.00
110 E 41670 310 000 00000 000	ENG - Office Supplies	0.00	0.00	0.00	100.00	100.00
110 E 41670 326 000 00000 000	ENG - Uniforms	0.00	0.00	0.00	200.00	200.00
110 E 41670 773 000 00000 000	ENG - New Canada Rd Improvemen	600,000.00	0.00	858,000.00	-17,200.00	1,440,800.00
110 E 41670 951 000 00000 019	ENG - Furn Fixt - CARES	0.00	0.00	0.00	1,300.00	1,300.00
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	96,010.00	0.00	0.00	-2,472.00	93,538.00
110 E 41672 123 000 00000 000	INS - Overtime Wages	556.00	0.00	0.00	2,472.00	3,028.00
110 E 41672 142 000 00000 000	INS - Insurance	16,533.00	0.00	0.00	8,000.00	24,533.00
110 E 41672 143 000 00000 000	INS - Retirement	4,368.00	0.00	0.00	500.00	4,868.00
110 E 41672 144 000 00000 000	INS - HSA Retirement	0.00	0.00	0.00	600.00	600.00
110 E 41672 146 000 00000 000	INS - Work Comp	4,102.00	0.00	0.00	-550.00	3,552.00
110 E 41672 245 000 00000 019	INS - TELEPHONE-COVID-19	0.00	0.00	408.00	500.00	908.00
110 E 41672 299 000 00000 000	INS - Contingency	300.00	0.00	0.00	-300.00	0.00
110 E 41672 320 000 00000 000	INS - Operating Supplies	0.00	0.00	0.00	350.00	350.00
110 E 41672 331 000 00000 000	INS - Gas, Oil, Diesel	3,500.00	0.00	0.00	500.00	4,000.00
110 E 41700 111 000 00000 000	PLN - Salary	61,202.00	0.00	6,900.00	-2,500.00	65,602.00
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	39,976.00	0.00	0.00	2,500.00	42,476.00
110 E 41700 142 000 00000 000	PLN - Insurance	23,300.00	0.00	0.00	-1,500.00	21,800.00
110 E 41700 143 000 00000 000	PLN - Retirement	5,660.00	0.00	0.00	500.00	6,160.00
110 E 41700 144 000 00000 000	PLN - HSA Retirement	0.00	0.00	0.00	1,000.00	1,000.00
110 E 41700 245 000 00000 000	PLN - Telephone	720.00	0.00	0.00	455.00	1,175.00
110 E 41700 245 000 00000 019	PLN - Telephone - CARES	0.00	0.00	0.00	545.00	545.00
110 E 41700 259 000 00000 000	PLN - Other Professional Servi	60,000.00	0.00	0.00	-1,000.00	59,000.00
110 E 41701 111 000 00000 000	ECD - Salary	20,401.00	0.00	0.00	-3,000.00	17,401.00
110 E 41701 121 000 00000 000	ECD - Regular Employee Wages	11,557.00	0.00	0.00	3,000.00	14,557.00
110 E 41701 123 000 00000 000	ECD - Overtime Wages	449.00	0.00	0.00	500.00	949.00
110 E 41701 142 000 00000 000	ECD - Insurance	8,670.00	0.00	0.00	-1,000.00	7,670.00
110 E 41701 144 000 00000 000	ECD - HSA Retirement	0.00	0.00	0.00	500.00	500.00
110 E 41701 252 000 00000 000	ECD - Legal Services	20,000.00	0.00	0.00	-5,500.00	14,500.00
110 E 41701 259 000 00000 000	ECD - Other Professional Servi	36,000.00	0.00	0.00	1,000.00	37,000.00
110 E 41710 121 000 00000 000	CDE - Regular Employee Wages	37,086.00	0.00	0.00	3,500.00	40,586.00
110 E 41710 142 000 00000 000	CDE - Insurance	15,307.00	0.00	0.00	1,000.00	16,307.00
110 E 41710 143 000 00000 000	CDE - Retirement	1,854.00	0.00	0.00	500.00	2,354.00
110 E 41710 245 000 00000 000	CDE - Telephone	720.00	0.00	0.00	-121.00	599.00
110 E 41710 245 000 00000 019	CDE - Telephone - CARES	0.00	0.00	0.00	621.00	621.00
110 E 41711 111 000 00000 000	IS - Salary	80,000.00	0.00	0.00	3,000.00	83,000.00
110 E 41711 121 000 00000 000	IS - Regular Employee Wages	30,000.00	0.00	0.00	2,000.00	32,000.00
110 E 41711 141 000 00000 000	IS - FICA (Employer's Share)	8,476.00	0.00	0.00	500.00	8,976.00
110 E 41711 142 000 00000 000	IS - Insurance	15,307.00	0.00	0.00	2,000.00	17,307.00
110 E 41711 143 000 00000 000	IS - Retirement	3,504.00	0.00	0.00	500.00	4,004.00
110 E 41711 144 000 00000 000	IS - HSA Retirement	0.00	0.00	0.00	2,000.00	2,000.00
110 E 41711 148 000 00000 000	IS - Education/Training	1,500.00	0.00	0.00	-1,100.00	400.00
110 E 41711 245 000 00000 000	IS - Telephone	0.00	0.00	0.00	500.00	500.00
110 E 41711 245 000 00000 019	IS - Telephone - CARES	0.00	0.00	0.00	750.00	750.00
110 E 41711 255 000 00000 000	IS - Data Processing Services	41,100.00	0.00	10,000.00	9,250.00	60,350.00
110 E 41711 255 000 00000 019	IS - Data Processing - CARES	0.00	0.00	25,861.00	-1,000.00	24,861.00
110 E 41711 259 000 00000 000	IS - Other Professional Servi	46,900.00	0.00	0.00	-16,000.00	30,900.00
110 E 41711 280 000 00000 000	IS - Travel	3,000.00	0.00	0.00	-250.00	2,750.00
110 E 41711 320 000 00000 000	IS - Operating Supplies	450.00	0.00	0.00	250.00	700.00
110 E 41711 948 000 00000 000	IS - Computer Upgrades	9,700.00	0.00	2,100.00	1,493.00	13,293.00
110 E 41711 948 000 00000 019	IS - Comp Upgrades - CARES	0.00	0.00	11,849.00	5,250.00	17,099.00
110 E 43000 245 000 00000 000	PW - Telephone	2,000.00	0.00	0.00	1,000.00	3,000.00
110 E 43000 245 000 00000 019	PW - Telephone - CARES	0.00	0.00	1,056.00	1,500.00	2,556.00

Fnd T Acct Obj Prj Loc Prg	Account Level Description	2020-21 Original Budget	2020-21 Budget Carry Fwd	2020-21 Budget Revisions	2020-21 Budget Transfers	2020-21 Revised Budget
110 E 43000 254 000 00000 000	PW - Architectural, Engineerin	15,000.00	0.00	0.00	-2,500.00	12,500.00
110 E 43000 259 000 00000 000	PW - Other Prof. Services	10,000.00	0.00	0.00	-500.00	9,500.00
110 E 43000 261 000 00000 000	PW - Repair & Maintenance Moto	9,000.00	250.00	0.00	500.00	9,750.00
110 E 43000 326 000 00000 000	PW - Uniforms	3,500.00	0.00	0.00	1,000.00	4,500.00
110 E 43000 331 000 00000 000	PW - Gas, Oil, Diesel	10,000.00	0.00	0.00	-1,000.00	9,000.00
110 E 44310 241 000 00000 000	SC - Electric	6,000.00	0.00	0.00	-200.00	5,800.00
110 E 44310 244 000 00000 000	SC - Gas/Propane	350.00	0.00	0.00	100.00	450.00
110 E 44310 245 000 00000 000	SC - Telephone	3,700.00	0.00	0.00	100.00	3,800.00
110 E 44421 241 000 00000 000	IHC - Electric	6,000.00	0.00	0.00	-200.00	5,800.00
110 E 44421 244 000 00000 000	IHC - Gas/Propane	350.00	0.00	0.00	100.00	450.00
110 E 44421 245 000 00000 000	IHC - Telephone	800.00	0.00	0.00	100.00	900.00
110 E 44710 111 000 00000 000	PRK - Salary	80,000.00	0.00	0.00	1,000.00	81,000.00
110 E 44710 121 000 00000 000	PRK - Regular Employee Wages	118,619.00	0.00	0.00	-3,500.00	115,119.00
110 E 44710 123 000 00000 000	PRK - Overtime Wages	764.00	0.00	0.00	1,000.00	1,764.00
110 E 44710 144 000 00000 000	GOV - HSA RETIREMENT	0.00	0.00	0.00	1,000.00	1,000.00
110 E 44710 245 000 00000 019	PRK - Telephone - CARES	0.00	0.00	140.00	500.00	640.00
110 E 44710 299 000 00000 000	PRK - Contingency	3,000.00	0.00	0.00	-2,000.00	1,000.00
110 E 44710 320 000 00000 000	PRK - Operating Supplies	3,500.00	0.00	0.00	-1,800.00	1,700.00
110 E 44710 320 000 00000 019	PRK - Op Supplies - CARES	0.00	0.00	0.00	1,800.00	1,800.00
110 E 44710 321 000 00000 000	PRK - CC Processing Fees	0.00	0.00	0.00	2,000.00	2,000.00
110 E 44710 325 000 00000 116	PRK - Easter Fest	0.00	0.00	0.00	2,800.00	2,800.00
110 E 44710 325 110 00000 000	PRK - Halloween Fest	3,500.00	0.00	0.00	-2,800.00	700.00
110 E 44710 937 000 00000 000	PRK - Athletic Complex	1,000,000.00	0.00	0.00	62,000.00	1,062,000.00
110 E 44710 969 000 00000 000	PRK - Hwy 70 Athletic Fields	1,273,000.00	0.00	0.00	-65,175.00	1,207,825.00
121 E 43100 144 000 00000 000	STR - HSA Retirement	0.00	0.00	0.00	3,000.00	3,000.00
121 E 43100 146 000 00000 000	STR - Work Comp	12,054.00	0.00	0.00	-3,000.00	9,054.00
121 E 43100 148 000 00000 000	STR - Education/Training	1,200.00	0.00	0.00	-500.00	700.00
121 E 43100 149 000 00000 000	STR - Uniforms	1,700.00	0.00	0.00	500.00	2,200.00
121 E 43100 245 000 00000 000	STR - Telephone	1,440.00	0.00	0.00	-400.00	1,040.00
121 E 43100 245 000 00000 019	STR - TELEPHONE-COVID-19	0.00	0.00	648.00	900.00	1,548.00
121 E 43100 259 000 00000 000	STR - Other Professional Servi	6,000.00	0.00	0.00	-5,000.00	1,000.00
121 E 43100 264 000 00000 000	STR - Traffic Control Lights	5,000.00	0.00	0.00	500.00	5,500.00
121 E 43100 287 000 00000 000	STR - Meals & Entertainment	1,000.00	0.00	0.00	1,000.00	2,000.00
121 E 43100 320 000 00000 000	STR - Operating Supplies	5,000.00	0.00	0.00	500.00	5,500.00
121 E 43100 331 000 00000 000	STR - Gas, Oil, Diesel	18,000.00	0.00	0.00	-5,500.00	12,500.00
121 E 43100 333 000 00000 000	STR - Other Equip Parts & Repa	9,000.00	0.00	0.00	1,000.00	10,000.00
121 E 43100 341 000 00000 000	STR - Tools	5,500.00	0.00	0.00	500.00	6,000.00
121 E 43100 410 000 00000 000	STR - Concrete / Clay	3,000.00	0.00	0.00	-3,000.00	0.00
121 E 43100 471 000 00000 000	STR - Asphalt & Asphalt Filler	40,000.00	0.00	0.00	-10,500.00	29,500.00
121 E 43100 533 000 00000 000	STR - Machinery & Equip Rental	5,000.00	0.00	4,800.00	3,600.00	13,400.00
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	18,000.00	0.00	0.00	-3,600.00	14,400.00
121 E 43100 941 000 00000 000	STR - HEAVY EQUIPMENT	119,825.00	0.00	0.00	-17,000.00	102,825.00
121 E 43160 241 000 00000 000	STR - Street Lighting-Electri	20,000.00	0.00	0.00	15,000.00	35,000.00
121 E 52115 920 000 00000 000	STR - Building Improvements	150,000.00	33,392.80	25,000.00	22,000.00	230,392.80
210 E 49500 692 000 00000 000	Loan Fees - 2008 TMBF #50538	20,000.00	0.00	0.00	-500.00	19,500.00
210 E 49500 693 000 00000 000	Loan Fees - TLDA Beverle River	1,600.00	0.00	0.00	500.00	2,100.00
412 E 43250 121 000 00000 000	SEW - Regular Employee	145,342.00	0.00	0.00	-5,000.00	140,342.00
412 E 43250 122 000 00000 000	SEW - Temporary Wages	0.00	0.00	0.00	5,000.00	5,000.00
412 E 43250 252 000 00000 000	SEW - Legal Services	2,000.00	0.00	0.00	2,280.00	4,280.00
412 E 43250 254 000 00000 000	SEW - Arch/Eng/Landscaping	10,000.00	0.00	0.00	-2,000.00	8,000.00
412 E 43250 259 000 00000 000	SEW - Other Professional	30,000.00	0.00	0.00	-280.00	29,720.00
412 E 43250 290 000 00000 000	SEW - Contracted Service	30,000.00	0.00	0.00	65,000.00	95,000.00
412 E 43250 511 000 00000 000	SEW - Insurance On Buildings	30,000.00	0.00	0.00	3,356.00	33,356.00
412 E 43250 611 000 00000 000	SEW - Interest On Long Term	115,000.00	0.00	0.00	-68,356.00	46,644.00
416 E 46000 121 000 00000 000	STW - Regular Employee Wages	32,004.00	0.00	0.00	-850.00	31,154.00
416 E 46000 123 000 00000 000	STW - Overtime Wages	186.00	0.00	0.00	850.00	1,036.00
416 E 46000 142 000 00000 000	STW - Insurance	6,865.00	0.00	0.00	1,500.00	8,365.00
416 E 46000 143 000 00000 000	STW - Retirement	1,456.00	0.00	0.00	500.00	1,956.00
416 E 46000 144 000 00000 000	STW - HSA Retirement	0.00	0.00	0.00	500.00	500.00

Fnd T Acct Obj Prj Loc Prg	Account Level Description	2020-21 Original Budget	2020-21 Budget Carry Fwd	2020-21 Budget Revisions	2020-21 Budget Transfers	2020-21 Revised Budget
416 E 46000 148 000 00000 000	STW - Education/Training	500.00	0.00	0.00	500.00	1,000.00
416 E 46000 230 000 00000 000	STW - Publicity/Dues	700.00	0.00	0.00	500.00	1,200.00
416 E 46000 232 000 00000 000	STW - Environmental Protection	3,460.00	0.00	0.00	500.00	3,960.00
416 E 46000 290 000 00000 000	STW - Contracted Service	5,000.00	0.00	0.00	-2,500.00	2,500.00
416 E 46000 299 000 00000 000	STW - Contingency	1,000.00	0.00	0.00	-1,000.00	0.00
416 E 46000 341 000 00000 000	STW - Tools	250.00	0.00	0.00	3,500.00	3,750.00
416 E 46000 900 000 00000 000	STW - Capital Projects	200,000.00	0.00	245,000.00	-4,000.00	441,000.00
424 E 43260 111 000 00000 000	SDW -Salaries	29,589.00	0.00	0.00	3,000.00	32,589.00
424 E 43260 121 000 00000 000	SDW - Regular Employee Wages	69,104.00	0.00	0.00	5,500.00	74,604.00
424 E 43260 122 000 00000 000	SDW - Temporary Employee Wages	49,920.00	0.00	0.00	18,000.00	67,920.00
424 E 43260 141 000 00000 000	SDW - FICA (Employer's Share)	7,737.00	0.00	0.00	1,000.00	8,737.00
424 E 43260 143 000 00000 000	SDW - Retirement	4,811.00	0.00	0.00	1,000.00	5,811.00
424 E 43260 144 000 00000 000	SDW - HSA Retirement	0.00	0.00	0.00	1,000.00	1,000.00
424 E 43260 220 000 00000 000	SDW - Printing	3,000.00	0.00	0.00	2,250.00	5,250.00
424 E 43260 245 000 00000 019	SDW - TELEPHONE-COVID-19	0.00	0.00	648.00	500.00	1,148.00
424 E 43260 251 000 00000 000	SDW - MLGW Collection Fee	26,000.00	0.00	0.00	500.00	26,500.00
424 E 43260 261 000 00000 000	SDW - Repair & Maintenance Veh	2,500.00	0.00	0.00	500.00	3,000.00
424 E 43260 289 000 00000 000	SDW - Other Contracted Service	170,000.00	0.00	142,000.00	-101,700.00	210,300.00
424 E 43260 290 000 00000 000	SDW - Contracted Service	835,000.00	0.00	32,400.00	4,900.00	872,300.00
424 E 43260 290 000 00000 019	SDW - Contracted Service-CARES	0.00	0.00	32,400.00	19,800.00	52,200.00
424 E 43260 295 000 00000 000	SDW - Litter Control	25,000.00	0.00	0.00	-1,750.00	23,250.00
424 E 43260 331 000 00000 000	SDW - Gas, Oil, Diesel	10,000.00	0.00	0.00	3,500.00	13,500.00
424 E 43260 941 000 00000 000	SDW - Capital Outlay-Equipment	60,000.00	0.00	0.00	-55,750.00	4,250.00
424 E 43260 944 000 00000 000	SDW - Capital Outlay - Vehicle	80,000.00	0.00	0.00	-49,950.00	30,050.00
424 E 52115 920 000 00000 000	SDW - Building Improvements	50,000.00	33,392.80	25,000.00	147,700.00	256,092.80
					0.00	

CITY OF
LAKELAND
TENNESSEE

JULY AND AUGUST 2021
TREASURER'S REPORT

BOARD SUMMARY

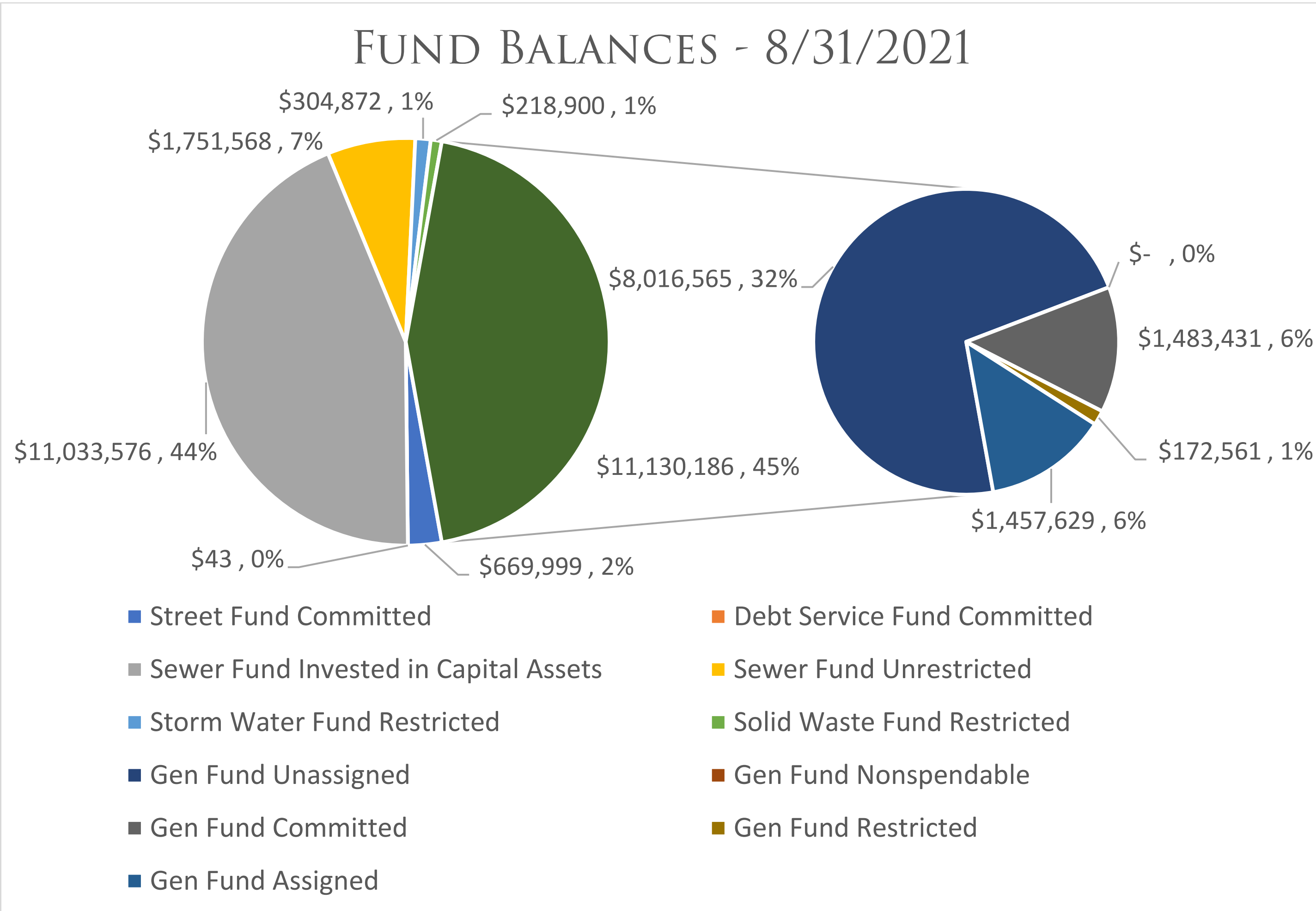
The following Board Summary is provided to assist in the review of the detailed monthly Treasurer's Report on the following pages. The Treasurer's Report provides monthly fiscal-year-to-date operating results for the General Fund, the State Street Aid Fund, the Debt Service Fund, the Sewer Fund, the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

Short Take:

- General Fund:
    - Revenues are slow to accrue in the first months of each fiscal year, as those receipts are for June and prior activities (recorded in prior fiscal year as receivable)
    - Grants revenues will increase as capital projects are billed/received from the grantors
- State Street Aid Fund:
    - Normally revenues would be $0 each FYTD as of 8.31; however, as budgeted the Governor Appropriation grant was received and recorded in the SSA fund to offset streets infrastructure costs in FY2022
- Storm Water Fund:
    - Revenues over current expectations due to storm water fines revenues

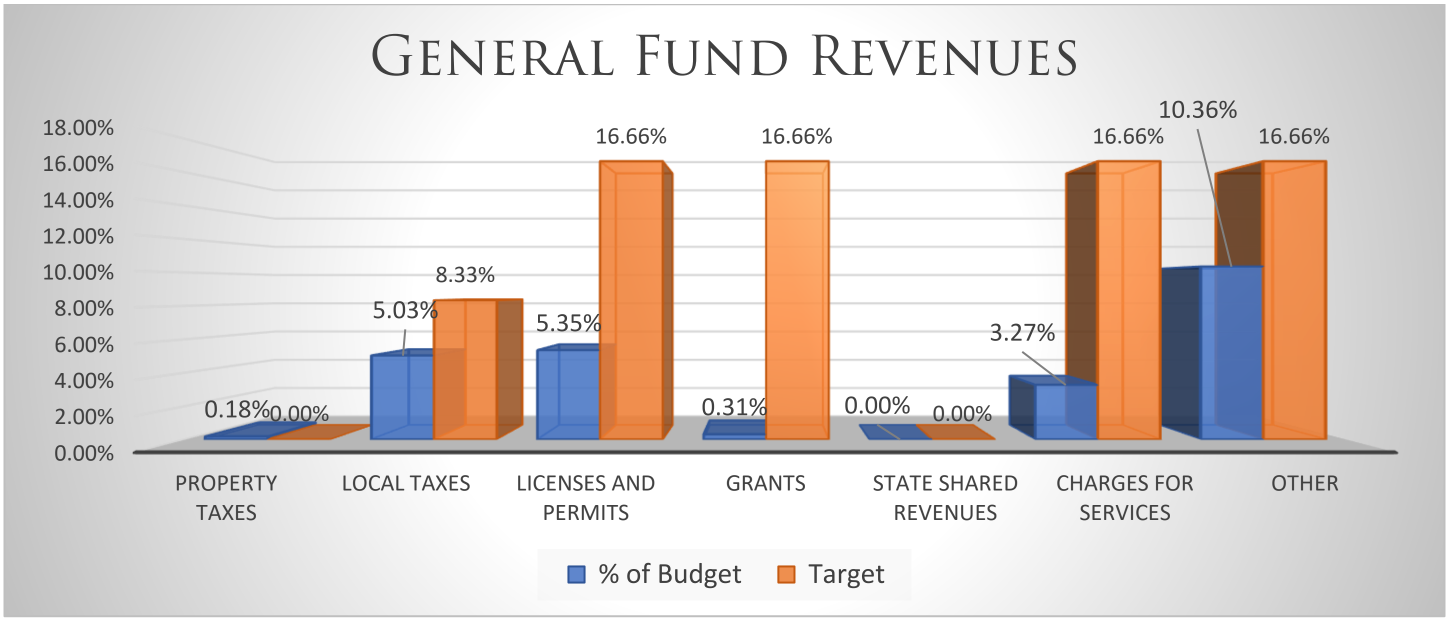
BOARD SUMMARY (CONTINUED)

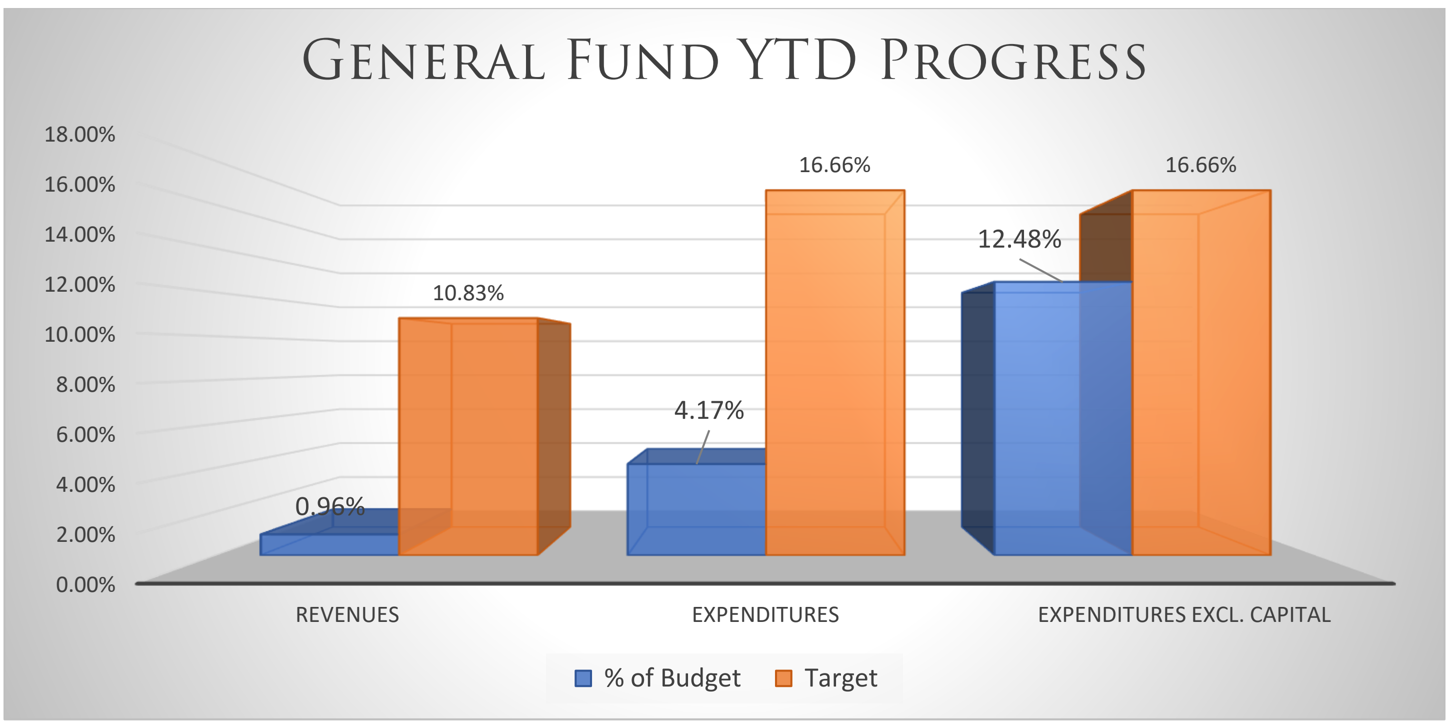
Fund Balance and Net Position - Across all funds (of the City), fund balance (and net position) decreased during July and August from $25,182,383 to $25,109,144 - or by $0.07 million. This decrease in the first months of the fiscal year is expected, as receipts in those months are generally accrued back to the prior fiscal year.



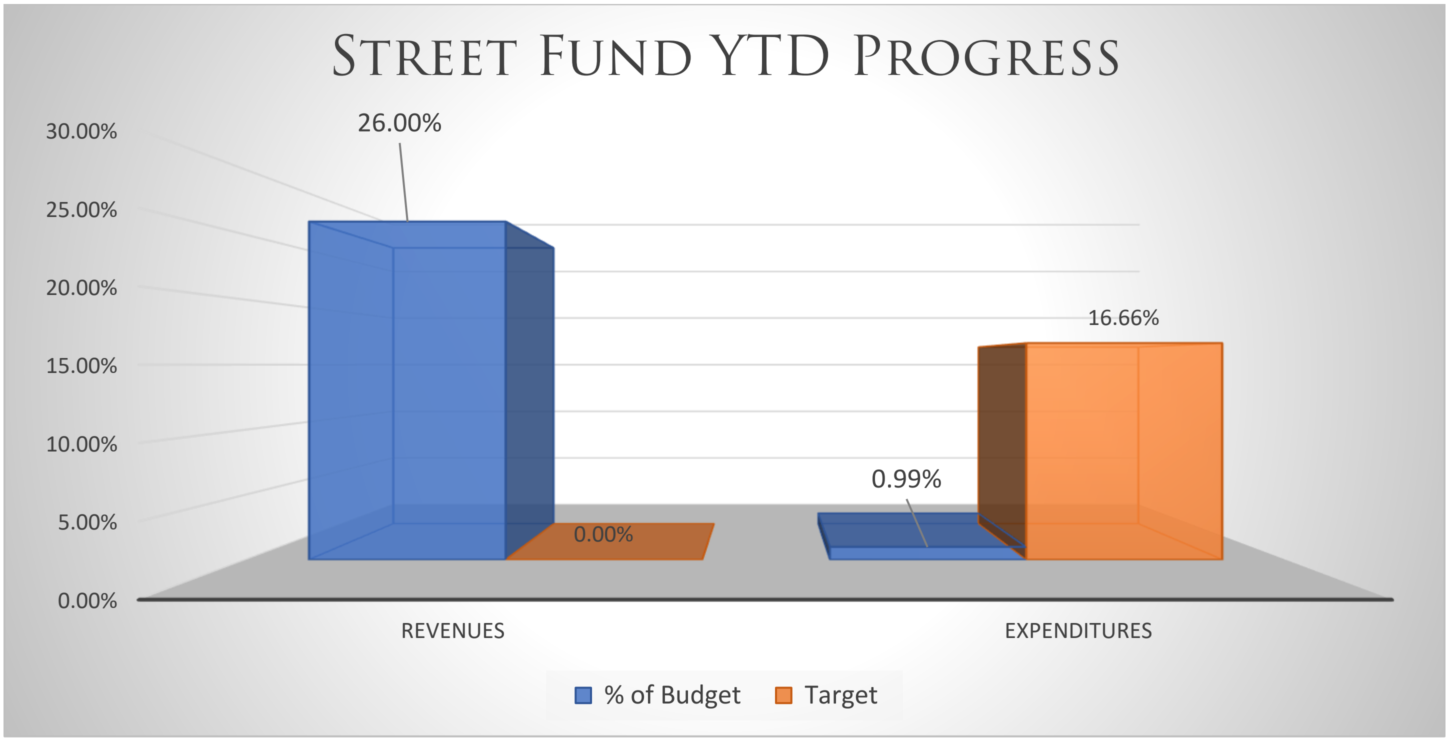
BOARD SUMMARY (CONTINUED)

General Fund Summary

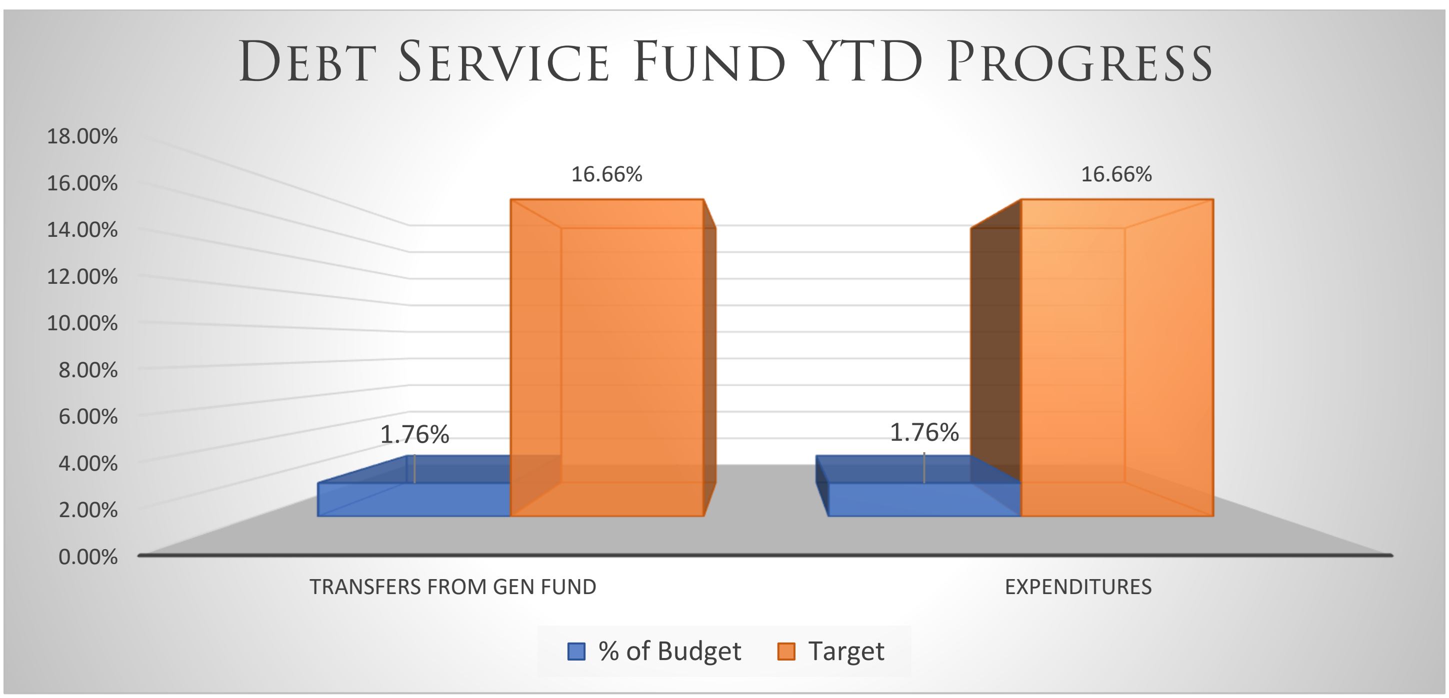




State Street Aid Fund Summary

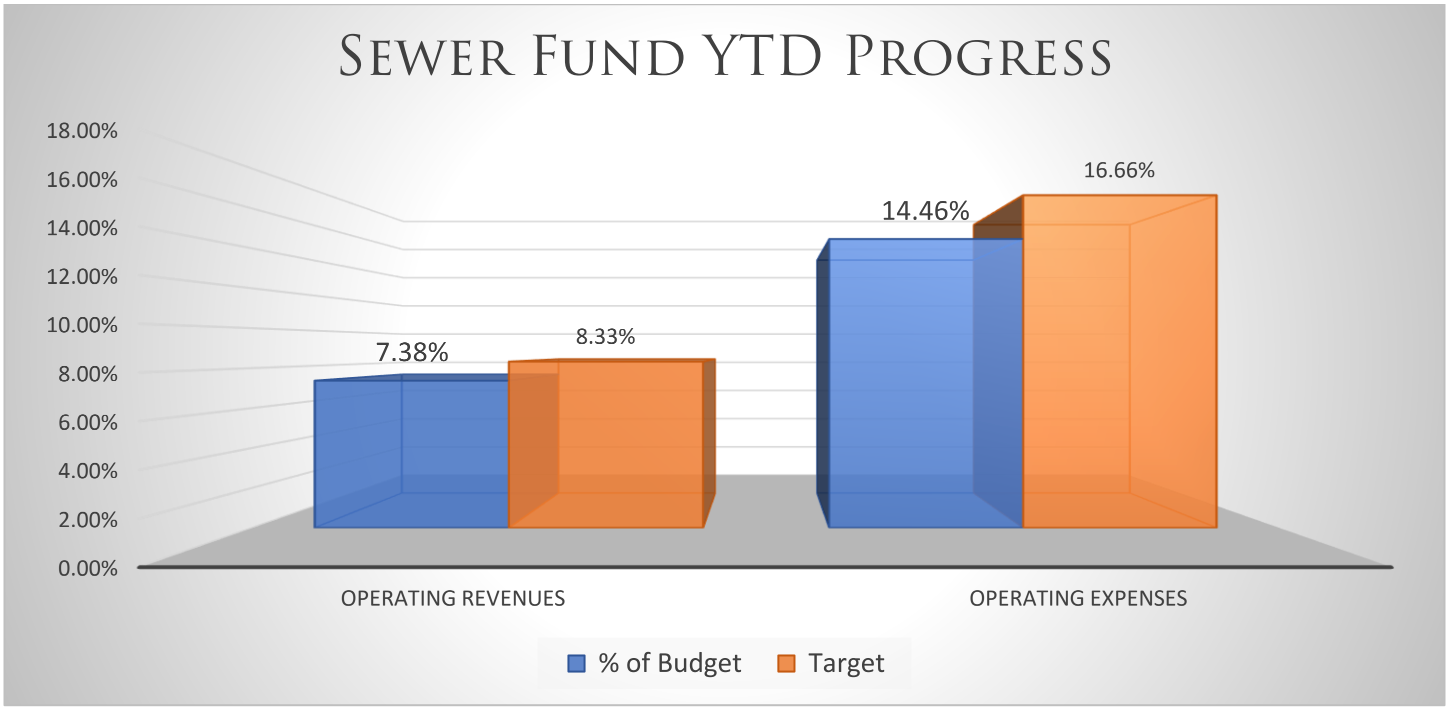


Debt Service Fund Summary

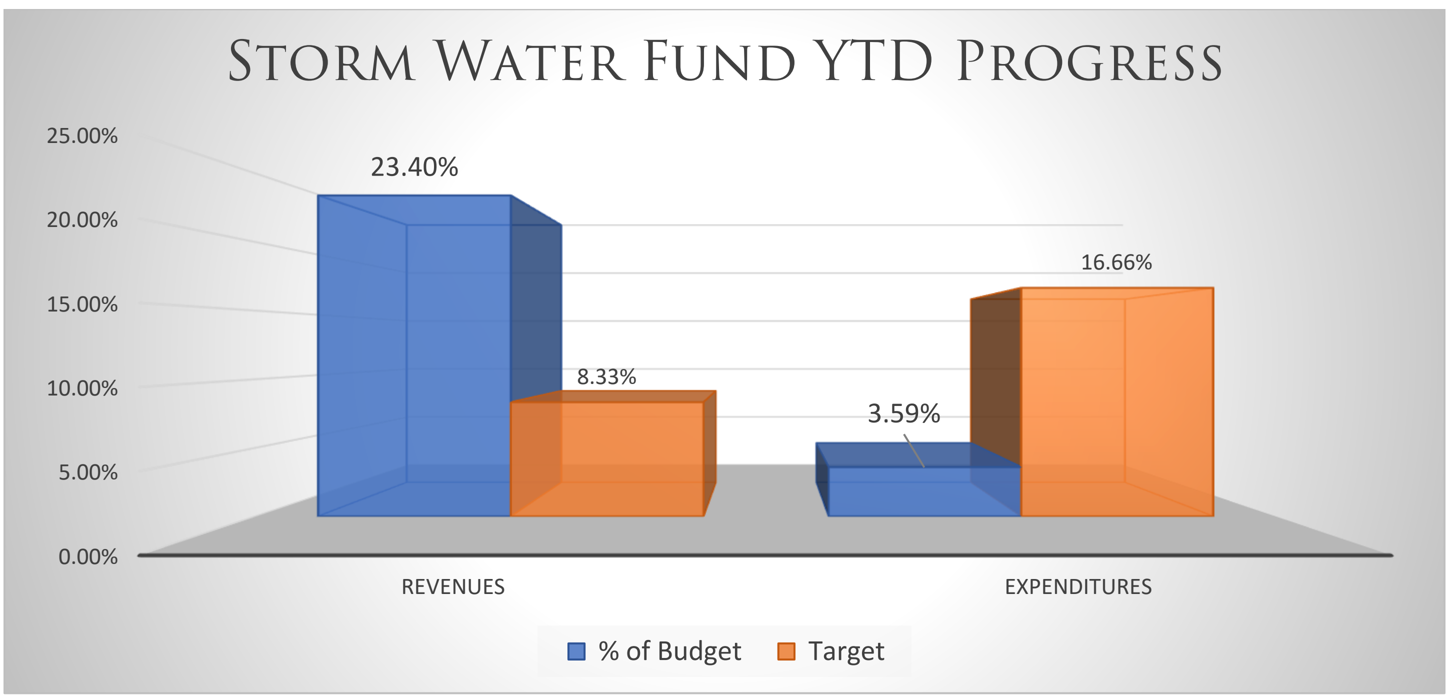


BOARD SUMMARY (CONTINUED)

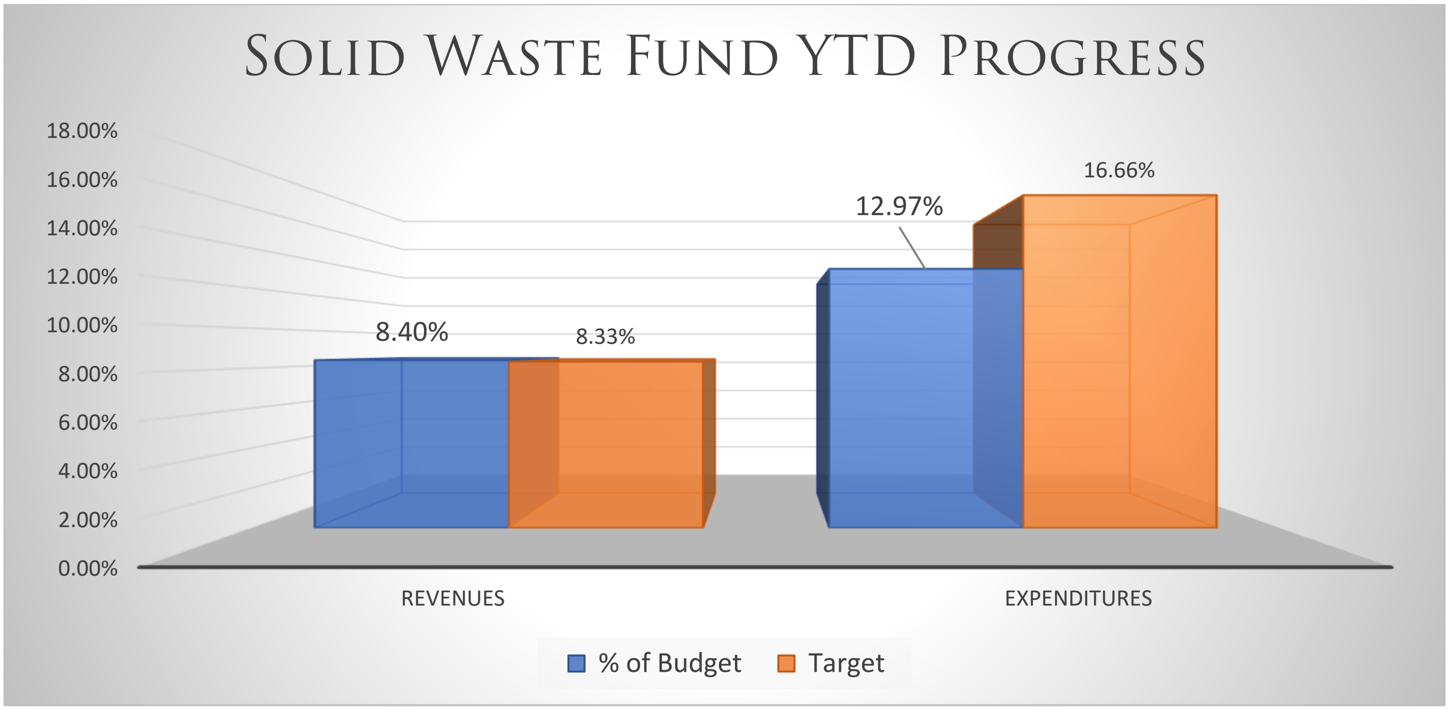
Sewer Fund Summary



Storm Water Fund Summary



Solid Waste Fund Summary



Budget Transfers

As noted in Ordinance O-5-2021, funds “may be transferred from one appropriation to another in the same fund by the Finance Director” and “shall be reported to the governing body at its next regular meeting.”

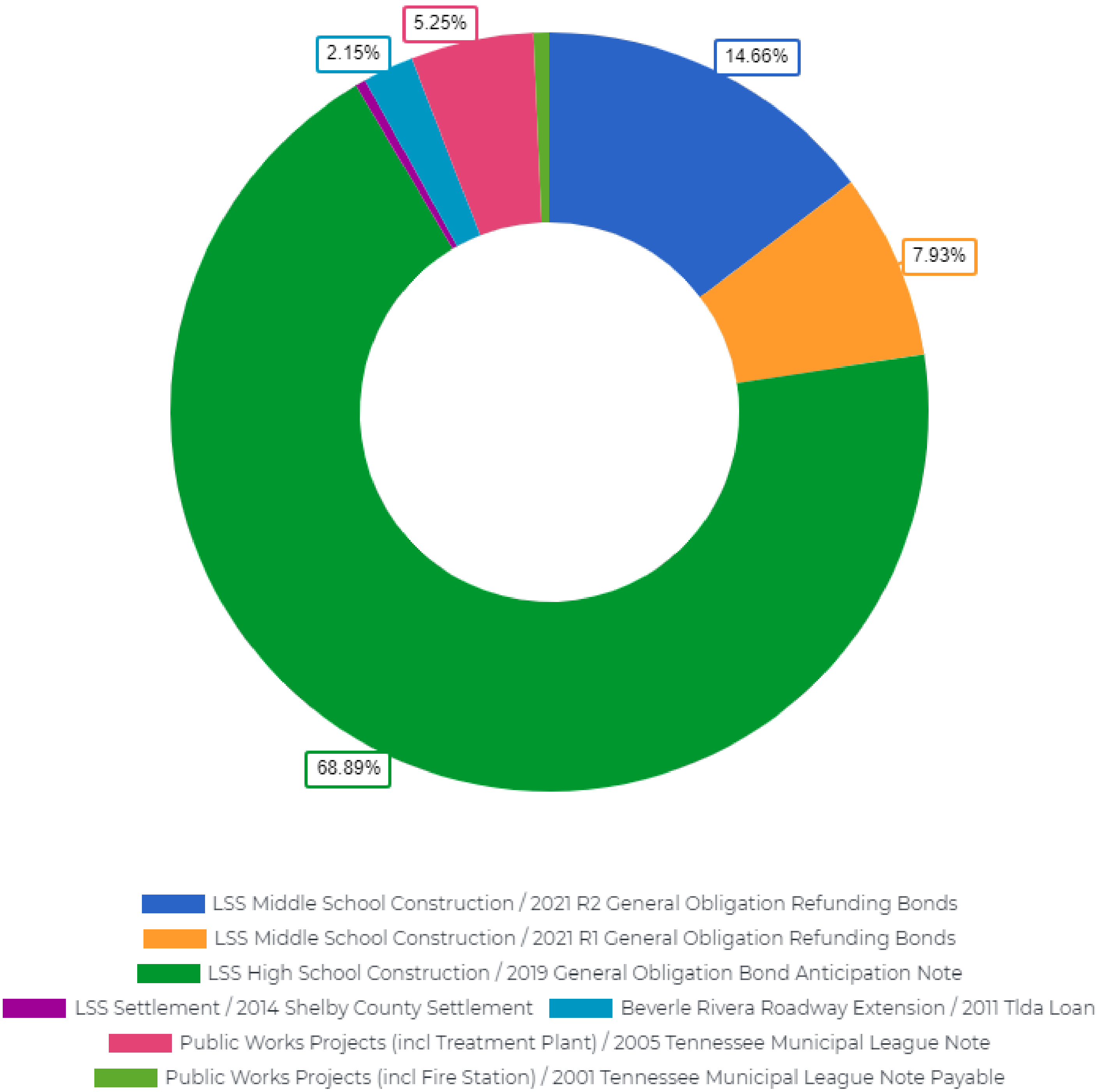
Budgetary transfers for fiscal year 2021 are as noted in Appendix A at the back of this Treasurer’s Report.

BOARD SUMMARY (CONTINUED)

Outstanding Debt Update – by Purpose of Debt

Series	Dated Date	Final Maturity	Call Date	Outstanding Par Amount	Type	Fund	Use of Proceeds
BEVERLE RIVERA ROADWAY EXTENSION				1,360,006			
2011	07/20/2019	07/20/2039	Currently Callable	1,360,006	TLDA Loan (Appropriation)	Debt Service Fund	New Money
LSS HIGH SCHOOL CONSTRUCTION				43,500,000			
2019	12/12/2019	12/12/2022	Currently Callable	43,500,000	Note	Debt Service Fund	New Money
LSS MIDDLE SCHOOL CONSTRUCTION				14,794,500			
2021 R1	01/27/2021	01/27/2061	01/27/2022 @ 100.00%	5,194,500	General Obligation	Debt Service Fund	Refunding
2021 R2	01/27/2021	01/27/2061	01/27/2022 @ 100.00%	9,600,000	General Obligation	Debt Service Fund	Refunding
LSS SETTLEMENT				277,771			
2014	05/31/2014	11/01/2025	Currently Callable	277,771	Shelby County Settlement Liability (Appropriation)	Debt Service Fund	New Money
PUBLIC WORKS PROJECTS (INCL FIRE STATION)				429,095			
2001	07/26/2004	05/26/2023	Currently Callable	429,095	Note	Debt Service Fund	New Money
PUBLIC WORKS PROJECTS (INCL TREATMENT PLANT)				3,313,000			
2005	11/01/2005	05/25/2026	Currently Callable	3,313,000	Note	Sewer Fund	New Money
Total Outstanding Par Amount				**63,674,371**			

Debt Mix – by Purpose of Debt



City of Lakeland

BALANCE SHEET - ALL CITY GOVERNMENTAL FUNDS - UNAUDITED
August 31, 2021

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					
	GENERAL FUND	DEBT SERVICE FUND	STATE STREET AID FUND	STORM WATER FUND	SOLID WASTE FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS						
Cash and cash equivalents	$ 11,104,885	$ 43	$ 720,065	$ 274,872	$ 227,088	$ 12,326,953
Receivables						
Property taxes, net of allowance	4,742,729	-	-	-	-	4,742,729
Grants	537,745	-	-	-	-	537,745
Other	21,244	-	-	-	-	21,244
Due from other governments	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory	5,892	-	-	-	-	5,892
Restricted cash	172,561	-	-	-	-	172,561
Total assets	$ 16,585,056	$ 43	$ 720,065	$ 274,872	$ 227,088	$ 17,807,124
LIABILITIES						
Accounts payable and accrued liabilities	$ 30,107	$ -	$ 50,066	$ -	$ 8,188	$ 88,361
Deposits	131,650	-	-	-	-	131,650
Due to other funds	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	161,757	-	50,066	-	8,188	220,011
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue						
Property taxes	4,734,124	-	-	-	-	4,734,124
Grants	544,190	-	-	-	-	544,190
Other	14,799	-	-	-	-	14,799
Total deferred inflows of resources	5,293,113	-	-	-	-	5,293,113
FUND BALANCES						
Restricted	172,561	-	-	304,872	218,900	696,333
Committed	1,483,431	43	669,999	-	-	2,153,473
Assigned	1,457,629	-	-	-	-	1,457,629
Unassigned	8,016,565	-	-	-	-	8,016,565
Total fund balances	11,130,186	43	669,999	304,872	218,900	12,324,000
Total liabilities, deferred inflows of resources, and fund balances	$ 16,585,056	$ 43	$ 720,065	$ 304,872	$ 227,088	$ 17,837,124

City of Lakeland

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL CITY GOVERNMENTAL FUNDS - UNAUDITED - FOR THE FYTD PERIOD ENDED
August 31, 2021

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					
	GENERAL FUND	DEBT SERVICE FUND	STATE STREET AID FUND	STORM WATER FUND	SOLID WASTE FUND	TOTAL GOVERNMENTAL FUNDS
REVENUES						
Property taxes	$ 8,523	$ -	$ -	$ -	$ -	$ 8,523
Local taxes	132,669	-	-	-	-	132,669
Intergovernmental	-	-	-	-	-	-
Licenses and permits	13,622	-	-	-	-	13,622
Charges for services	10,918	-	-	46,459	110,729	168,106
Federal, state, and local grants	36,632	-	153,314	-	-	189,946
Interest income	1,439	-	-	-	-	1,439
Other	1,134	-	-	-	315	1,449
Total revenues	204,937	-	153,314	46,459	111,044	515,754
EXPENDITURES						
Current						
General government	322,733	-	-	-	-	322,733
Community development	71,336	-	-	-	-	71,336
Public works	73,140	-	31,017	8,051	120,197	232,405
Parks and recreation	95,081	-	-	-	-	95,081
Capital Outlay	330,317	-	7,871	-	53,833	392,021
Debt Service						
Principal	-	10,698	-	-	-	10,698
Interest and fiscal charges	-	117,590	-	-	-	117,590
Total expenditures	892,607	128,288	38,888	8,051	174,030	1,241,864
Excess of revenues over expenditures	(687,670)	(128,288)	114,426	38,408	(62,986)	(726,110)
OTHER FINANCING SOURCES (USES)						
Issuance of debt	-	-	-	-	-	-
Transfers in	700,000	128,288	-	-	-	828,288
Transfers out	(128,288)	-	-	-	-	(128,288)
Total other financing sources (uses)	571,712	128,288	-	-	-	700,000
Net change in fund balances	(115,958)	-	114,426	38,408	(62,986)	(26,110)
Fund balances - beginning	11,246,144	43	555,573	266,464	281,886	12,350,110
Fund balances - ending	$ 11,130,186	$ 43	$ 669,999	$ 304,872	$ 218,900	$ 12,324,000
	-	-	-	-	-	-

City of Lakeland, TN
Sewer Fund
Statement of Net Position
August 31, 2021

ASSETS		
Current assets:		
Cash and cash equivalents	$	1,922,776
Receivables		
Accounts		-
Interest		1,721
Due from other governments		-
Total current assets		1,924,497
Capital assets:		
Capital assets, not being depreciated		1,033,753
Capital assets, being depreciated - net		13,312,823
Total capital assets		14,346,576
Net pension asset		2,817
Total assets		16,273,890
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pensions		20,527
LIABILITIES		
Current liabilities:		
Accounts payable and accrued expenses		182,175
Current portion of notes payable		588,000
Total current liabilities		770,175
Noncurrent liabilities:		
Net pension liability		-
Notes payable, net of current portion		2,725,000
Total liabilities		3,495,175
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pensions		14,098
NET POSITION		
Net investment in capital assets		11,033,576
Unrestricted		1,751,568
Total net position	$	12,785,144

City of Lakeland, Tennessee
SEWER FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
August 31, 2021

	Prior YTD 08/31/20	Current YTD 08/31/21	Plan FY 2022
Operating revenues:			
Sewer service fee	$ 146,600	$ 156,507	$ 1,742,376
Service connection fees	115,200	6,300	464,680
Operating grants	-	-	-
Total operating revenues	261,800	162,807	2,207,056
Operating expenses:			
Personnel expenses	(47,730)	(43,368)	(491,210)
General and administrative	(77,700)	(77,593)	(422,800)
Depreciation	(85,504)	(85,000)	(510,000)
Total operating expenses	(210,934)	(205,961)	(1,424,010)
Operating Income (Loss)	50,866	(43,154)	783,046
Nonoperating revenues (expenses):			
Interest income	576	447	5,110
Interest and agent Fee expense	(5,966)	(4,422)	(160,000)
Total non-operating expenses	(5,390)	(3,975)	(154,890)
Change in net position	45,476	(47,129)	628,156
Capital Contributions	-	-	560,069
Net position - beginning of year	12,316,614	12,832,273	12,832,273
Net position - Aug-31	$ 12,362,090	$ 12,785,144	$ 14,020,498

City of Lakeland, Tennessee
SEWER FUND
STATEMENT OF CASH FLOWS
August 31, 2021

		Current YTD 08/31/21
Cash flows from operating activities:		
Receipts from customers and users	$	298,310
Payments to suppliers/operating costs		(233,024)
Net cash provided by operating activities		65,286
Cash flows from capital and related financing activities:		
Principal payments on capital debt		-
Acquisition and construction of capital assets		(15,155)
Interest paid on capital debt		(4,422)
Net cash used by capital and related financing activities		(19,577)
Cash flows from investing activities:		
Interest income received		447
Net increase (decrease) in cash and cash equivalents		46,156
Cash and cash equivalents - beginning of year		1,876,620
Cash and cash equivalents - Aug-31	$	1,922,776

City of Lakeland

Statement of Revenues, Expenditures, and Changes in Fund Balance

General Fund

August 31, 2021

	Prior YTD 08/31/20	Current YTD 08/31/21	Budget FY 2022	% Earned/Used Year-to-Date
REVENUES				
Property Taxes	$ 23,683	$ 8,523	$ 4,700,922	0.18%
Local Taxes	11,586	132,669	2,636,377	5.03%
Intergovernmental	-	-	1,470,458	0.00%
Licenses and permits	104,185	13,622	254,720	5.35%
Charges for services	42,786	10,918	334,000	3.27%
Federal, State, and Local Grants	519,790	36,632	11,980,000	0.31%
Other	1,903	2,573	24,824	10.36%
Total Revenues	703,933	204,937	21,401,301	0.96%
EXPENDITURES				
Current				
General government	(275,942)	(322,733)	(2,057,087)	15.69%
Community Development	(90,092)	(71,336)	(958,358)	7.44%
Public Works	(49,127)	(73,140)	(649,139)	11.27%
Parks and Recreation	(52,350)	(95,081)	(839,865)	11.32%
Capital Projects	(22,346)	(330,317)	(16,912,050)	1.95%
Total Expenditures	(489,857)	(892,607)	(21,416,499)	4.17%
Excess (deficiency) of revenues over (under) expenditures	214,076	(687,670)	(15,198)	
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	-	-	16,420,000	
Transfers in	700,000	700,000	707,100	
Transfers out	(476,428)	(128,288)	(10,288,364)	
Total Other Financing Sources	223,572	571,712	6,838,736	
Net Change in Fund Balance	$ 437,648	$ (115,958)	$ 6,823,538	
Allocation of Net Change in Fund Balance:				
Committed Fund Balance		$ (128,708)		
Restricted Fund Balance		15		
Assigned Fund Balance		(312,371)		
Nonspendable Fund Balance		-		
Unassigned Fund Balance		325,106		
Net Change in Fund Balance		$ (115,958)		

City of Lakeland

Debt Service Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

August 31, 2021

	YTD 08/31/21	Budget FY 2022
Revenues:		
Interest	$ -	$ -
Total Revenues	-	-
Expenditures:		
Principal	(10,698)	(5,980,621)
Interest	(116,725)	(1,192,380)
Dues and Fees	(865)	(106,400)
Total Expenditures	(128,288)	(7,279,401)
Net excess (deficiency) of revenues over expenditures	(128,288)	(7,279,401)
Other Financing Sources (Uses):		
Transfers In	128,288	7,279,401
Transfers Out	-	-
Total Other Financing Sources (Uses)	128,288	7,279,401
Net Change in Fund Balance	$ -	$ -

STATE STREET AID
STATEMENT OF REVENUES AND EXPENSES
AUGUST 31, 2021

	Prior YTD 08/31/20	Current YTD 08/31/21	Budget FY 2022
REVENUES:			
State shared revenue	$ -	$ -	$ 436,320
Local Revenue	-	-	-
Grant Revenue	-	153,314	153,314
Other revenue	-	-	-
Total revenues	-	153,314	589,634
EXPENDITURES:			
Personnel expenses	(32,908)	(21,025)	(230,895)
Public works	(10,151)	(9,992)	(3,033,363)
Capital projects	(3,353)	(7,871)	(651,997)
Total expenditures	(46,412)	(38,888)	(3,916,255)
Net excess (deficiency) of revenues over expenditures	(46,412)	114,426	(3,326,621)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	2,326,748
Transfers out	-	-	-
Total other financing sources (uses):	-	-	2,326,748
Net change in fund balance	(46,412)	114,426	(999,873)
Fund balance - beginning of year	294,322	555,573	294,322
Fund balance - Aug 31	$ 247,910	$ 669,999	$ (705,551)

STORM WATER FUND

STATEMENT OF REVENUES AND EXPENDITURES

AUGUST 31, 2021

	Prior YTD 08/31/20	Current YTD 08/31/21	Budget FY 2022
REVENUES:			
Storm Water Fees	$ 15,875	$ 16,459	$ 198,566
Other	23,400	30,000	-
Total revenues	39,275	46,459	198,566
EXPENDITURES:			
Personnel expenses	(5,979)	(6,820)	(46,722)
General and administrative	(474)	(1,231)	(27,310)
Capital	(1)	-	(150,000)
Total expenditures	(6,454)	(8,051)	(224,032)
OTHER FINANCING SOURCES/USES			
Transfers in from General Fund	-	-	-
Net change in fund balance	32,821	38,408	(25,466)
Fund balance - beginning of year	168,394	266,464	168,392
Fund balance - Aug 31	$ 201,215	$ 304,872	$ 142,926

SOLID WASTE FUND

STATEMENT OF REVENUES AND EXPENDITURES

AUGUST 31, 2021

	Prior YTD 08/31/20	Current YTD 08/31/21	Budget FY 2022
REVENUES:			
Solid waste collection fees	$ 104,624	$ 110,729	$ 1,320,444
Interest income	-	-	-
Grant revenues	97,757	-	-
Other	155	315	1,500
Total revenues	202,536	111,044	1,321,944
EXPENDITURES:			
Personnel expenditures	(18,827)	(23,913)	(144,231)
General and administrative	(8,818)	(4,420)	(88,700)
Contracted services	(105,067)	(91,864)	(1,055,000)
Capital	2,609	(53,833)	(53,833)
Total expenditures	(130,103)	(174,030)	(1,341,764)
Net change in fund balance	72,433	(62,986)	(19,820)
Fund balance - beginning of year	547,021	281,886	281,886
Fund balance - Aug 31	$ 619,454	$ 218,900	$ 262,066

JULY FISCAL YEAR-TO-DATE RESULTS

City of Lakeland

BALANCE SHEET - ALL CITY GOVERNMENTAL FUNDS - UNAUDITED

July 31, 2021

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					
	GENERAL FUND	**DEBT SERVICE FUND**	**STATE STREET AID FUND**	**STORM WATER FUND**	**SOLID WASTE FUND**	**TOTAL GOVERNMENTAL FUNDS**
ASSETS						
Cash and cash equivalents	$ 11,512,800	$ 43	$ 1,191,826	$ 47,110	$ 413,554	$ 13,165,333
Receivables						
Property taxes, net of allowance	4,742,729	-	-	-	-	4,742,729
Grants	684,605	-	-	-	-	684,605
Other	42,710	-	-	-	-	42,710
Due from other governments	354,158	-	41,997	-	-	396,155
Due from other funds	-	-	-	245,000	-	245,000
Prepaid items	-	-	-	-	-	-
Inventory	1,660	-	-	-	-	1,660
Restricted cash	172,553	-	-	-	-	172,553
Total assets	$ 17,511,215	$ 43	$ 1,233,823	$ 292,110	$ 413,554	$ 19,450,745
LIABILITIES						
Accounts payable and accrued liabilities	$ 94,860	$ -	$ 542,054	$ 28,899	$ 141,438	$ 807,251
Deposits	129,950	-	-	-	-	129,950
Due to other funds	245,215	-	-	-	-	245,215
Unearned revenue	-	-	-	-	-	-
Total liabilities	470,025	-	542,054	28,899	141,438	1,182,416
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue						
Property taxes	4,734,124	-	-	-	-	4,734,124
Grants	667,184	-	-	-	-	667,184
Other	14,799	-	-	-	-	14,799
Total deferred inflows of resources	5,416,107	-	-	-	-	5,416,107
FUND BALANCES						
Restricted	172,553	-	-	263,211	272,116	707,880
Committed	1,536,132	43	691,769	-	-	2,227,944
Assigned	1,770,000	-	-	-	-	1,770,000
Unassigned	8,146,398	-	-	-	-	8,146,398
Total fund balances	11,625,083	43	691,769	263,211	272,116	12,852,222
Total liabilities, deferred inflows of resources, and fund balances	$ 17,511,215	$ 43	$ 1,233,823	$ 292,110	$ 413,554	$ 19,450,745

CITY OF LAKELAND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL CITY GOVERNMENTAL FUNDS - UNAUDITED - FOR THE FYTD PERIOD ENDED
July 31, 2021

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					
	GENERAL FUND	**DEBT SERVICE FUND**	**STATE STREET AID FUND**	**STORM WATER FUND**	**SOLID WASTE FUND**	**TOTAL GOVERNMENTAL FUNDS**
REVENUES						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Local taxes	198	-	-	-	-	198
Intergovernmental	-	-	-	-	-	-
Licenses and permits	3,287	-	-	-	-	3,287
Charges for services	11,250	-	-	-	-	11,250
Federal, state, and local grants	-	-	153,314	-	-	153,314
Interest income	715	-	-	-	-	715
Other	590	-	-	-	100	690
Total revenues	16,040	-	153,314	-	100	169,454
EXPENDITURES						
Current						
General government	171,838	-	-	-	-	171,838
Community development	23,600	-	-	-	-	23,600
Public works	28,063	-	11,126	3,253	9,870	52,312
Parks and recreation	29,637	-	-	-	-	29,637
Capital Outlay	17,946	-	5,992	-	-	23,938
Debt Service						
Principal	-	5,349	-	-	-	5,349
Interest and fiscal charges	-	60,668	-	-	-	60,668
Total expenditures	271,084	66,017	17,118	3,253	9,870	367,342
Excess of revenues over expenditures	(255,044)	(66,017)	136,196	(3,253)	(9,770)	(197,888)
OTHER FINANCING SOURCES (USES)						
Issuance of debt	-	-	-	-	-	-
Transfers in	700,000	66,017	-	-	-	766,017
Transfers out	(66,017)	-	-	-	-	(66,017)
Total other financing sources (uses)	633,983	66,017	-	-	-	700,000
Net change in fund balances	378,939	-	136,196	(3,253)	(9,770)	502,112
Fund balances - beginning	11,246,144	43	555,573	266,464	281,886	12,350,110
Fund balances - ending	$ 11,625,083	$ 43	$ 691,769	$ 263,211	$ 272,116	$ 12,852,222

City of Lakeland, TN
SEWER FUND
STATEMENT OF NET POSITION
July 31, 2021

ASSETS		
Current assets:		
Cash and cash equivalents	$	1,938,184
Receivables		
Accounts		-
Interest		1,721
Due from other governments		-
Total current assets		1,939,905
Capital assets:		
Capital assets, not being depreciated		1,033,753
Capital assets, being depreciated - net		13,340,718
Total capital assets		14,374,471
Net pension asset		2,817
Total assets		16,317,193
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pensions		20,527
LIABILITIES		
Current liabilities:		
Accounts payable and accrued expenses		242,238
Current portion of notes payable		588,000
Total current liabilities		830,238
Noncurrent liabilities:		
Net pension liability		-
Notes payable, net of current portion		2,725,000
Total liabilities		3,555,238
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pensions		14,098
NET POSITION		
Net investment in capital assets		11,061,471
Unrestricted		1,706,913
Total net position	$	12,768,384

City of Lakeland, Tennessee
Sewer Fund
Statement of Revenues, Expenses, and Changes in Net Position
July 31, 2021

	Prior YTD 07/31/20	Current YTD 07/31/21	Plan FY 2022
Operating revenues:			
Sewer service fee	$ -	$ -	$ 1,742,376
Service connection fees	103,350	2,100	464,680
Operating grants	-	-	-
Total operating revenues	103,350	2,100	2,207,056
Operating expenses:			
Personnel expenses	(22,333)	(14,707)	(491,210)
General and administrative	(10,909)	(6,792)	(422,800)
Depreciation	(42,752)	(42,500)	(510,000)
Total operating expenses	(75,994)	(63,999)	(1,424,010)
Operating Income (Loss)	27,356	(61,899)	783,046
Nonoperating revenues (expenses):			
Interest income	285	222	5,110
Interest and agent Fee expense	(3,148)	(2,212)	(160,000)
Total non-operating expenses	(2,863)	(1,990)	(154,890)
Change in net position	24,493	(63,889)	628,156
Capital Contributions	-	-	560,069
Net position - beginning of year	12,316,614	12,832,273	12,832,273
Net position - Jul-31	$ 12,341,107	$ 12,768,384	$ 14,020,498

City of Lakeland, Tennessee
Sewer Fund
Statement of Cash Flows
July 31, 2021

	Current YTD 07/31/21
Cash flows from operating activities:	
Receipts from customers and users	$ 137,603
Payments to suppliers/operating costs	(73,499)
Net cash provided by operating activities	64,104
Cash flows from capital and related financing activities:	
Principal payments on capital debt	-
Acquisition and construction of capital assets	(550)
Interest paid on capital debt	(2,212)
Net cash used by capital and related financing activities	(2,762)
Cash flows from investing activities:	
Interest income received	222
Net increase (decrease) in cash and cash equivalents	61,564
Cash and cash equivalents - beginning of year	1,876,620
Cash and cash equivalents - Jul-31	$ 1,938,184

City of Lakeland

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND

July 31, 2021

	Prior YTD 07/31/20	Current YTD 07/31/21	Budget FY 2022	% Earned/Used Year-to-Date
REVENUES				
Property Taxes	$ -	$ -	$ 4,700,922	0.00%
Local Taxes	75	198	2,636,377	0.01%
Intergovernmental	-	-	1,470,458	0.00%
Licenses and permits	53,063	3,287	254,720	1.29%
Charges for services	27,682	11,250	334,000	3.37%
Federal, State, and Local Grants	514,313	-	11,980,000	0.00%
Other	783	1,305	24,824	5.26%
Total Revenues	595,916	16,040	21,401,301	0.07%
EXPENDITURES				
Current				
General government	(98,492)	(171,838)	(2,057,087)	8.35%
Community Development	(44,073)	(23,600)	(958,358)	2.46%
Public Works	(31,087)	(28,063)	(649,139)	4.32%
Parks and Recreation	(18,798)	(29,637)	(839,865)	3.53%
Capital Projects	-	(17,946)	(16,912,050)	0.11%
Total Expenditures	(192,450)	(271,084)	(21,416,499)	1.27%
Excess (deficiency) of revenues over (under) expenditures	403,466	(255,044)	(15,198)	
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	-	-	16,420,000	
Transfers in	700,000	700,000	707,100	
Transfers out	(70,372)	(66,017)	(10,288,364)	
Total Other Financing Sources	629,628	633,983	6,838,736	
Net Change in Fund Balance	$ 1,033,094	$ 378,939	$ 6,823,538	
Allocation of Net Change in Fund Balance:				
Committed Fund Balance		$ (76,006)		
Restricted Fund Balance		7		
Assigned Fund Balance		-		
Nonspendable Fund Balance		-		
Unassigned Fund Balance		454,938		
Net Change in Fund Balance		$ 378,939		

CITY OF LAKELAND

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

JULY 31, 2021

	YTD 07/31/21	Budget FY 2022
Revenues:		
Interest	$ -	$ -
Total Revenues	-	-
Expenditures:		
Principal	(5,349)	(5,980,621)
Interest	(60,236)	(1,192,380)
Dues and Fees	(432)	(106,400)
Total Expenditures	(66,017)	(7,279,401)
Net excess (deficiency) of revenues over expenditures	(66,017)	(7,279,401)
Other Financing Sources (Uses):		
Transfers In	66,017	7,279,401
Transfers Out	-	-
Total Other Financing Sources (Uses)	66,017	7,279,401
Net Change in Fund Balance	$ -	$ -

STATE STREET AID
STATEMENT OF REVENUES AND EXPENSES
JULY 31, 2021

	Prior YTD 07/31/20	Current YTD 07/31/21	Budget FY 2022
REVENUES:			
State shared revenue	$ -	$ -	$ 436,320
Local Revenue	-	-	-
Grant Revenue	-	153,314	153,314
Other revenue	-	-	-
Total revenues	-	153,314	589,634
EXPENDITURES:			
Personnel expenses	(17,691)	(5,394)	(230,895)
Public works	(1,345)	(5,732)	(3,033,363)
Capital projects	2,609	(5,992)	(651,997)
Total expenditures	(16,427)	(17,118)	(3,916,255)
Net excess (deficiency) of revenues over expenditures	(16,427)	136,196	(3,326,621)
OTHER FINANCING SOURCES (USES):			
Transfers in	-	-	2,326,748
Transfers out	-	-	-
Total other financing sources (uses):	-	-	2,326,748
Net change in fund balance	(16,427)	136,196	(999,873)
Fund balance - beginning of year	294,322	555,573	294,322
Fund balance - Jul 31	$ 277,895	$ 691,769	$ (705,551)

STORM WATER FUND

STATEMENT OF REVENUES AND EXPENDITURES

July 31, 2021

	Prior YTD 07/31/20	Current YTD 07/31/21	Budget FY 2022
REVENUES:			
Storm Water Fees	$ -	$ -	$ 198,566
Other	23,400	-	-
Total revenues	23,400	-	198,566
EXPENDITURES:			
Personnel expenses	(3,085)	(2,508)	(46,722)
General and administrative	(72)	(745)	(27,310)
Capital	(1)	-	(150,000)
Total expenditures	(3,158)	(3,253)	(224,032)
OTHER FINANCING SOURCES/USES			
Transfers in from General Fund	-	-	-
Net change in fund balance	20,242	(3,253)	(25,466)
Fund balance - beginning of year	168,394	266,464	168,392
Fund balance - Jul 31	$ 188,636	$ 263,211	$ 142,926

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES
July 31, 2021

	Prior YTD 07/31/20	Current YTD 07/31/21	Budget FY 2022
REVENUES:			
Solid waste collection fees	$ -	$ -	$ 1,320,444
Interest income	-	-	-
Grant revenues	86,022	-	-
Other	85	100	1,500
Total revenues	86,107	100	1,321,944
EXPENDITURES:			
Personnel expenditures	(8,553)	(9,558)	(144,231)
General and administrative	(5,905)	(312)	(88,700)
Contracted services	(7,876)	-	(1,055,000)
Capital	2,609	-	(53,833)
Total expenditures	(19,725)	(9,870)	(1,341,764)
Net change in fund balance	66,382	(9,770)	(19,820)
Fund balance - beginning of year	547,021	281,886	281,886
Fund balance - Jul 31	$ 613,403	$ 272,116	$ 262,066

Appendix A – Budgetary Transfers

Budget Transfers FYTD

Account Number	Account Level Description	2021-22 Original Budget	2021-22 Budget Carry Fwd	2021-22 Budget Revisions	2021-22 Budget Transfers	2021-22 Revised Budget
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	23,000.00	0.00	0.00	10,000.00	33,000.00
110 E 41000 290 000 00000 000	GOV - Contracted Service	105,000.00	0.00	0.00	-10,000.00	95,000.00
110 E 43000 331 000 00000 000	PW - Gas, Oil, Diesel	10,000.00	0.00	0.00	-1,000.00	9,000.00
110 E 44710 122 000 00000 000	PRK -Temporary Employee Wages	0.00	0.00	0.00	8,000.00	8,000.00
110 E 44710 290 000 00000 000	PRK - Contracted Service	24,840.00	0.00	0.00	-8,000.00	16,840.00
110 E 44710 331 000 00000 000	PRK - Gas, Oil, Diesel	0.00	0.00	0.00	1,000.00	1,000.00

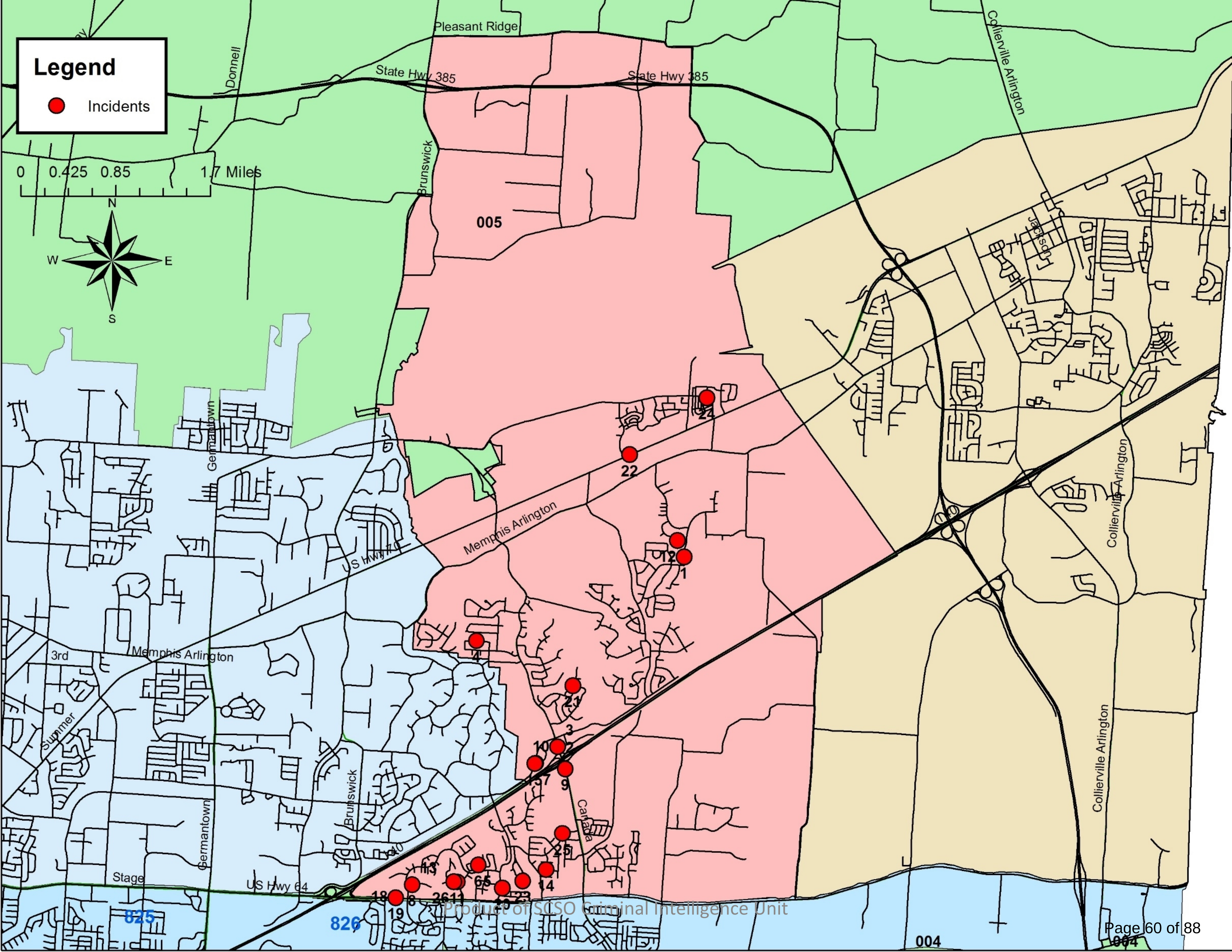
Shelby County Sheriff's Office

Crime Report

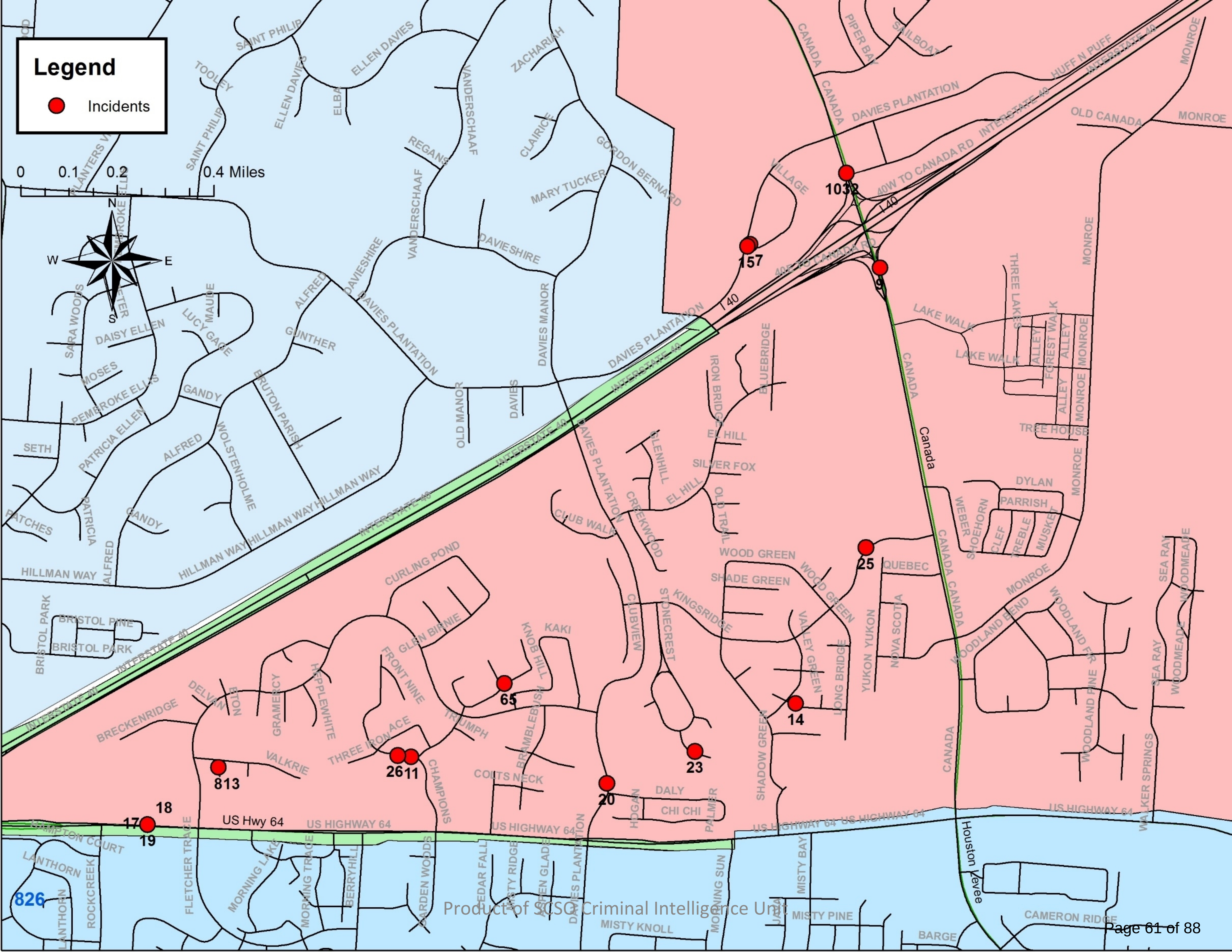
Lakeland, TN 38002

August 2021

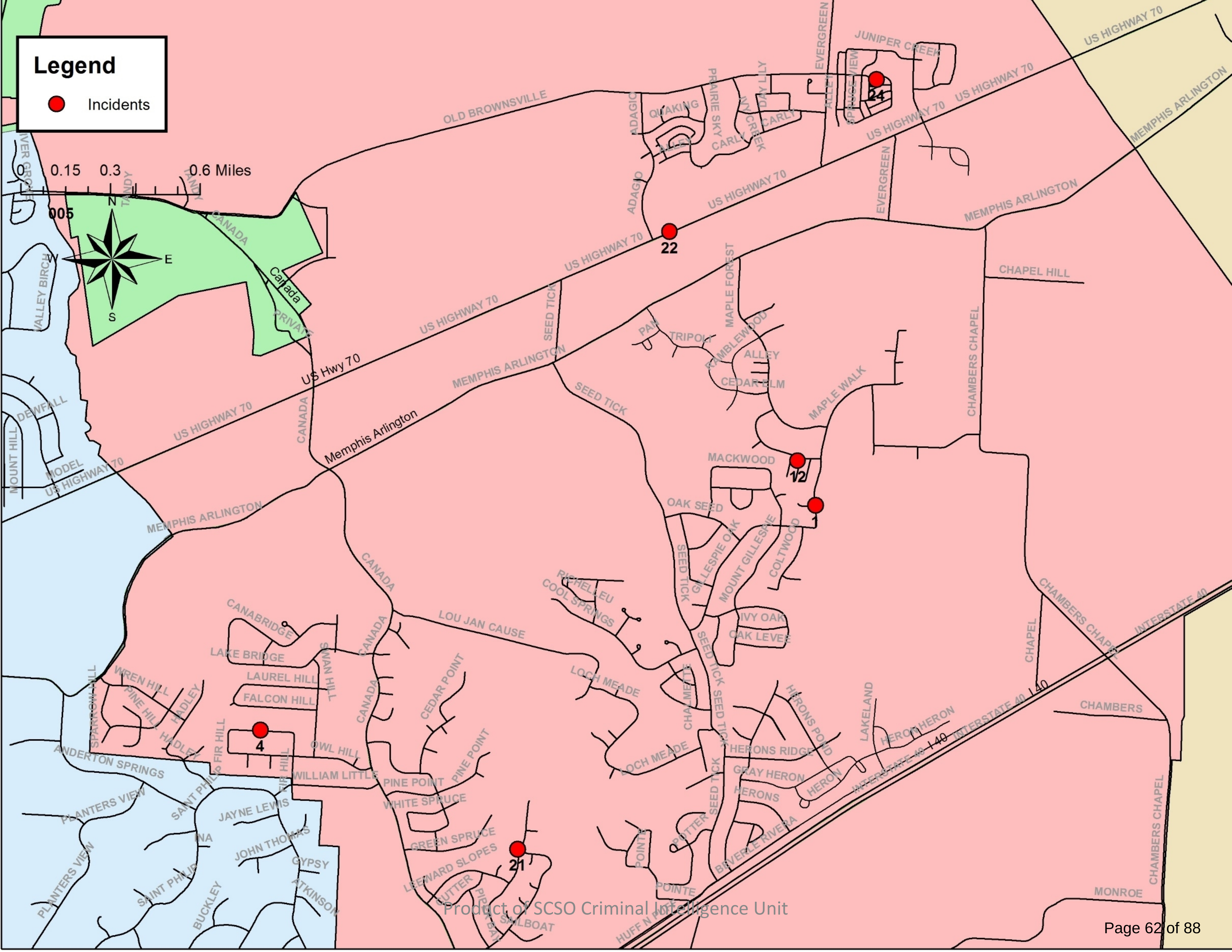
Product of SCSO Criminal Intelligence Unit



Legend
Incidents
0 0.425 0.85 1.7 Miles
N
W
E
S
Pleasant Ridge
State Hwy 385
State Hwy 385
Donnell
Collierville Arlington
Brunswick
005
Jackson
Germantown
Memphis Arlington
US Hwy 70
Collierville Arlington
3rd
Memphis Arlington
Summer
Brunswick
Germantown
Stage
US Hwy 64
Canada
Collierville Arlington
825
826
004
004
24
22
12
1
4
21
3
10
2
15
7
9
25
13
6
5
14
18
8
26
11
20
23
19



Legend
Incidents
0 0.1 0.2 0.4 Miles
N
W
E
S
1032
157
9
25
65
14
23
26
11
813
20
18
17
19
826
US Hwy 64
US HIGHWAY 64
INTERSTATE 40
40W TO CANADA RD
40E TO CANADA RD
I 40
CANADA
Canada
Houston Levee
DAVIES PLANTATION
DAVIES MANOR
DAVIESHIRE
OLD CANADA
MONROE
HUFF N PUFF
PIPER BAY
SAILBOAT
VILLAGE
LAKE WALK
THREE LAKES
FOREST WALK
ALLEY
TREE HOUSE
DYLAN
PARRISH
WEBER
SHOEHORN
CLEF
TREBLE
MUSKET
QUEBEC
YUKON
NOVA SCOTIA
WOODLAND BEND
WOODLAND FR
WOODLAND PINE
SEA RAY
WOODMEADE
WALKER SPRINGS
BLUEBRIDGE
IRON BRIDGE
EL HILL
SILVER FOX
GLENHILL
OLD TRAIL
CREEKWOOD
CLUB WALK
WOOD GREEN
SHADE GREEN
KINGSRIDGE
STONECREST
CLUBVIEW
VALLEY GREEN
LONG BRIDGE
SHADOW GREEN
CURLING POND
GLEN BIRNIE
FRONT NINE
KAKI
KNOB HILL
BRAMBLEBUSH
TRIUMPH
THREE IRON
ACE
CHAMPIONS
COLTS NECK
HOGAN
DALY
CHI CHI
PALMER
BRECKENRIDGE
DELVAN
ETON
GRAMERCY
HEPPLEWHITE
VALKRIE
FLETCHER TRACE
HAMPTON COURT
LANTHORN
ROCKCREEK
MORNING LAKE
MORNING TRACE
BERRYHILL
GARDEN WOODS
MISTY RIDGE
MORNING SUN
MISTY BAY
MISTY PINE
MISTY KNOLL
CAMERON RIDGE
BARGE
SAINT PHILIP
TOOLEY
ELLEN DAVIES
ELBA
VANDERSCHAAF
ZACHARIAH
REGANS
CLAIRICE
GORDON BERNARD
MARY TUCKER
ALFRED
GUNTHER
LUCY GAGE
MAUDE
DAISY ELLEN
SARA WOODS
MOSES
PEMBROKE ELLIS
GANDY
PATRICIA ELLEN
BRUTON PARISH
WOLSTENHOLME
OLD MANOR
DAVIES
HILLMAN WAY
SETH
PATCHES
PATRICIA
BRISTOL PARK
BRISTOL PINE
PLANTERS VI



Product of SCSO Criminal Intelligence Unit

Incident Table

ID #	CASE NUMBER	DEPT DESC CODE	DATE OF REPORT	METHOD OF ENTRY
1	2108000105SH	Theft & Recovery/Other	08/01/2021 10:38:00 AM	
2	2108000130SH	Drug Equipment Violation	08/02/2021 3:17:00 AM	
3	2108000130SH	Drugs/Narcotics Violation/Felony	08/02/2021 3:17:00 AM	
4	2108000207SH	Theft from Motor Vehicle	08/03/2021 1:45:00 PM	PRIED
5	2108000187SH	Intimidation	08/03/2021 3:04:00 AM	
6	2108000187SH	Vandalism/Misdemeanor	08/03/2021 3:04:00 AM	
7	2108000213SH	Theft from Motor Vehicle	08/03/2021 4:59:00 PM	THROUGH UNLOCKED DOOR FRONT DOOR
8	2108000234SH	Stalking/DV	08/04/2021 1:17:00 AM	
9	2108000278SH	MVT/Passenger Vehicle	08/04/2021 11:36:00 PM	THROUGH UNLOCKED DOOR FRONT DOOR
10	2108000285SH	Simple Assault/DV	08/05/2021 3:16:00 AM	
11	2108000310SH	Burglary/Residential	08/05/2021 5:11:00 PM	BROKE FRONT DOOR
12	2108000502SH	False Pretenses/Swindle/Confidence Game	08/10/2021 1:23:00 PM	
13	2108000514SH	Threatening Phone Call	08/10/2021 5:16:00 PM	
14	2108000558SH	Theft of Vehicle Parts/Accessories	08/11/2021 6:33:00 PM	TOOK APART
15	2108000563SH	Theft from Motor Vehicle	08/11/2021 8:44:00 PM	BROKE FRONT WINDOW
16	2108000592SH	Shoplifting/Misdemeanor	08/12/2021 2:50:00 PM	LAWFUL FRONT DOOR
17	2108000792SH	Shoplifting/Misdemeanor	08/17/2021 9:02:00 PM	LAWFUL FRONT DOOR
18	2108000792SH	Simple Assault	08/17/2021 9:02:00 PM	LAWFUL
19	2108000824SH	Theft from Motor Vehicle	08/18/2021 11:05:00 AM	BROKE SIDE DOOR
20	2108000841SH	Intimidation	08/18/2021 3:13:00 PM	
21	2108000862SH	Drug Equipment Violation	08/19/2021 4:04:00 AM	
22	2108001039SH	Vandalism/Felony	08/23/2021 4:48:00 PM	
23	2108001065SH	Child Abuse Simple	08/24/2021 9:49:00 AM	
24	2108001106SH	Simple Assault/DV	08/25/2021 10:18:00 AM	
25	2108001170SH	Other Theft/Non-Specific	08/26/2021 4:16:00 PM	
26	2108001211SH	Child Abuse Simple	08/27/2021 2:10:00 PM	

Incident Count

Incident	Total
Theft from Motor Vehicle	4
Child Abuse Simple	2
Drug Equipment Violation	2
Intimidation	2
Shoplifting/Misdemeanor	2
Simple Assault/DV	2
Burglary/Residential	1
Drugs/Narcotics Violation/Felony	1
False Pretenses/Swindle/Confidence Game	1
MVT/Passenger Vehicle	1
Other Theft/Non-Specific	1
Simple Assault	1
Stalking/DV	1
Theft & Recovery/Other	1
Theft of Vehicle Parts/Accessories	1
Threatening Phone Call	1
Vandalism/Felony	1
Vandalism/Misdemeanor	1
Grand Total	26

END OF PRESENTATION

I. CALL TO ORDER BY MAYOR: The meeting was called to order by Mayor Mike Cunningham 6:30 p.m. on Thursday, August 05, 2021.

II. INVOCATION:

III. PLEDGE:

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

Economic Development Commission: Chairman Steve Laster, Shaun Brannen, Jeremy Burnett, Adam Henry, and Alan Johnson were present.

Lakeland Area Chamber of Commerce:
Chairman Will Ashworth, and Billy Rogers were present.

Staff personnel in attendance were City Manager Shane Horn, Planning Director Richard Donovan, Park & Recreation Director Patrick O'Mara, Staff Engineer Alejandra Arriaga, GIS Director Josh Thompson, City Recorder Debra Murrell and City Attorney Will Patterson.

V. PUBLIC COMMENTS:

VI. REGULAR AGENDA:

1. **Review Board of Commissioners Economic Development Strategic Priority and Action Plan** *(Commissioner Atkinson)*
   Discussion only, no action was taken.

2. **Review Economic Development Commission Strategic Priorities and Action Plan** *(Chairman Laster)*
   Discussion only, no action was taken.

3. **Review Lakeland Area Chamber of Commerce Role and Partnership in Economic Development** *(Chairman Ashworth)*
   Discussion only, no action was taken.

VII. ANNOUNCEMENTS:

VIII. ADJOURNMENT: There being no other business on which to take action, Commissioner Gonzales moved to adjourn the meeting, seconded by Commissioner Wright. ***Motion carried, voice vote, all in favor (5-0).***

The meeting was adjourned at 8:40 p.m. on Thursday, August 05, 2021.

These minutes were approved on September 09, 2021.

____
Mike Cunningham, *Mayor*

ATTEST:

____
Debra Murrell
City Recorder

`

Lakeland Beer Board
Special Meeting Minutes
Thursday, August 12, 2021, 5:15 PM
City Hall, Lakeland, Tennessee 38002

I. **CALL TO ORDER BY MAYOR:** The meeting was called to order by Mayor Mike Cunningham 5:16 p.m. on Thursday, August 12, 2021.

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

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

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

Staff personnel in attendance were City Manager Shane Horn, City Engineer Emily Harrell, Financial Director Michael Walker, Park & Recreation Director Patrick O'Mara, City Recorder Debra Murrell and City Attorney Will Patterson.

V. **PUBLIC COMMENTS:**

VI. **REGULAR AGENDA:**

1. **<u>Resolution</u> – to approve an Application for Certificate of Compliance to engage in the business of retail sales of alcoholic beverages in Lakeland, Tennessee.**
   Commissioner Gonzales moved to bring this item to the floor, seconded by Commissioner Wright.

   Discussion ensued.

   For the record: Comments were heard from the applicants, Michael Kardoush and Charles Kardoush.

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

Vice Mayor Dial	Yea
Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

VII. **ANNOUNCEMENTS:**

VIII. ADJOURNMENT: There being no other business on which to take action, Commissioner Gonzales moved to adjourn the meeting, seconded by Commissioner Wright. ***Motion carried, voice vote, all in favor (5-0).***

The meeting was adjourned at 5:22 p.m. on Thursday, August 12, 2021.

These minutes were approved on September 09, 2021.

Mike Cunningham, *Mayor*

ATTEST:

Debra Murrell
City Recorder

BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, AUGUST 12, 2021, 5:30 P.M.
CITY HALL, LAKELAND, TENNESSEE 38002

I. **CALL TO ORDER BY MAYOR:** The meeting was called to order by Mayor Mike Cunningham 5:32 p.m. on Thursday, August 12, 2021.

II. **INVOCATION:** ***(at previous meeting)***

III. **PLEDGE:** ***(at previous meeting)***

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

Staff personnel in attendance were City Manager Shane Horn, City Engineer Emily Harrell, Finance Director Michael Walker, Planning Director Richard Donovan, Park & Recreation Director Patrick O'Mara, City Recorder Debra Murrell and City Attorney Will Patterson.

V. **PUBLIC HEARING:**

1. **<u>Ordinance - Final Reading</u>** - to amend the Land Development Regulations of Lakeland, Tennessee, to make an interim amendment to the Land Development Regulations concerning allowed uses for multifamily.

2. **<u>Ordinance – Final Reading</u>** – to amend the Land Development Regulations of Lakeland, Tennessee, to make interim amendments to the Land Development Regulations concerning allowed uses for vehicular services; impervious surface, semi-pervious surface, and building coverages; and Commercial Building Type B.

   For the record: No comments were heard.

   With no objection, the order of business was changed to move regular agenda item # 10 up.

REGULAR AGENDA:

10. **Discussion and possible action on enforcement of off-road vehicles on roadways.** *Sponsored by Commissioner Gonzales*
    Discussion only, no action was taken.

    Public comments were heard from the following:
    Dorothy Stefanyszyn – Resident of The Grove
    Sergeant Roger Harper – Shelby County Sheriff's Department
    Deputy Autumn Sterling – Shelby County Sheriff's Department
    Kim Koratsky, Lakeland Municipal Court Judge

VI. TREASURER'S REPORT:

1. Interim Treasurer's Report – Cash Balance Update as of July 31, 2021 (Update given by Finance Director Michael Walker)

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

- Sheriff's Report: Summary report for the month of July *(Given by Detective Vant)*
- City Manager's Report: City Manager Shane Horn offered a report.
- Commissioners' Report:
  - Commissioner Atkinson offered a report on MPC/DRC activities.
  - Commissioner Wright announced upcoming meetings for EDC (Joint Meeting) & BOA.

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

IX. SEWERAGE COMMISSION BUSINESS:

X. CONSENT AGENDA:

1. **Approval of Meeting Minutes from Previous Meetings:**
   a. Regular Meeting Minutes, July 8, 2021

2. **Resolution -** authorizing the payment of reappraisal fees to the Shelby County Assessor's Office. *Sponsored by Michael Walker*

3. **Resolution -** approving a Renewal of Inter-Governmental Agreement Between Lakeland and Shelby County Government Establishing Cooperation and Coordination of Certain Activities for the Operation of the Shelby County Household Hazardous Waste Facility**.**
   Sponsored by Emily Harrell

4. **Resolution -** authorizing Change Order #2 for the FY2021 Heron's Ridge Pond Project. *Sponsored by Emily Harrell*

5. **Resolution -** approving the purchase of a network server from Central Technologies, Inc. through the Interlocal Purchasing System Program. *Sponsored by Josh Thompson*

6. **Resolution -** authorizing the City Manager to execute a contract with True North Geographic Technologies, LLC for Cityworks and GIS hosting services. *Sponsored by Josh Thompson*

7. **Resolution -** authorizing the City Manager to execute a contract with True North Geographic Technologies, LLC for Cityworks post-implementation support services. *Sponsored by Josh Thompson*

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

When the question was called the motion carried, roll call vote, 5 in favor 0 against (5-0).

Vice Mayor Dial	Yea
Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

XI. REGULAR AGENDA:

1. ***<u>Ordinance - Final Reading</u> -*** to amend the Land Development Regulations of Lakeland, Tennessee, to make an interim amendment to the Land Development Regulations concerning allowed uses for multifamily. *Sponsored by Richard Donovan*
   Commissioner Atkinson Dial moved to bring this item to the floor, seconded by Commissioner Wright.

   When the question was called the Final Reading of the Ordinance, as presented, roll call vote, 5 in favor 0 against (5-0).

Vice Mayor Dial	Yea
Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

2. **<u>Ordinance – Final Reading</u>** – to amend the Land Development Regulations of Lakeland, Tennessee, to make interim amendments to the Land Development Regulations concerning allowed uses for vehicular services; impervious surface, semi-pervious surface, and building coverages; and Commercial Building Type B. *Sponsored by Richard Donovan*
   Commissioner Gonzales moved to bring this item to the floor, seconded by Commissioner Wright.

   When the question was called the Final Reading of the Ordinance, as presented, roll call vote, 5 in favor 0 against (5-0).

Vice Mayor Dial	Yea
Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

3. **Ordinance - First Reading -** amending Section 5-101 of the Lakeland city code to provide for official depositories for city accounts. *Sponsored by Michael Walker*
Commissioner Atkinson Dial moved to bring this item to the floor, seconded by Commissioner Wright.

When the question was called the First Reading of the Ordinance, as presented, roll call vote, 5 in favor 0 against (5-0).

Vice Mayor Dial	Yea
Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

4. **Resolution** - authorizing the engagement with Howell Marketing Strategies, LLC for development of a strategic communications and engagement plan. *Sponsored by Shane Horn*
Vice Mayor Dial moved to bring this item to the floor, seconded by Commissioner Gonzales.

For the record: Comments were heard from the following:
Amy Howell – Howell Marketing Strategies.

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

Vice Mayor Dial	Yea
Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

5. **Resolution** - authorizing Andritz Separation, Inc. to provide service on the Belt Filter Press at the Scotts Creek Wastewater Treatment Plant. *Sponsored by Emily Harrell*
Commissioner Gonzales moved to bring this item to the floor, seconded by Commissioner Wright.

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

Vice Mayor Dial	Yea
Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

6. **Resolution -** approving a revised Memorandum of Understanding with the Lakeland School System for use of athletic fields. *Sponsored by Shane Horn*
Vice Mayor Dial moved to bring this item to the floor, seconded by Commissioner Wright.

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

Vice Mayor Dial	Yea
Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

7. **Resolution** - approving Change Order #1 with Grinder Taber & Grinder Inc. for the Fiscal Year 2018 LPRF Project - Lakeland Athletic Complex & Recreation Park, Phase I construction. *Sponsored by Pat O'Mara*
Commissioner Gonzales moved to bring this item to the floor, seconded by Vice Mayor Dial.

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

Vice Mayor Dial	Yea
Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

8. **Resolution** - approving Change Order #2 for the FY21 Maintenance Building Interior Finishing Project. *Sponsored by Emily Harrell*
Commissioner Gonzales moved to bring this item to the floor, seconded by Commissioner Wright.

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

Vice Mayor Dial	Yea
Commissioner Atkinson	Yea
Commissioner Gonzales	Yea
Commissioner Wright	Yea
Mayor Cunningham	Yea

9. Discussion and possible action on distance calculation requirements and methodology for beer sales. *Sponsored by Shane Horn*
Discussion only, no action was taken.

10. Discussion and possible action on enforcement of off-road vehicles on roadways. Sponsored by Commissioner Gonzales *(Moved up on the agenda)*

XII. ANNOUNCEMENTS:

XIII. ADJOURNMENT:

There being no other business on which to take action, Commissioner Gonzales moved to adjourn the meeting, seconded by Vice Mayor Dial. ***Motion carried, voice vote, all in favor (5-0).***

The meeting was adjourned at 7:54 p.m. on Thursday, August 12, 2021.

These minutes were approved on September 09, 2021.

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Mike Cunningham, *Mayor*

ATTEST:

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Debra Murrell
City Recorder

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, September 9, 2021

Subject: **Ordinance - Second Reading** - amending Section 5-101 of the Lakeland city code to provide for official depositories for city accounts. *Sponsored by Michael Walker*

Staff Contact: Michael Walker, Finance & HR Director

STAFF RECOMMENDATION

Staff recommends approval of Ordinance O-11-2021. The amendment to the City's Code will enable cash funds to be deposited with the State of Tennessee Department of Treasury's Local Government Investment Pool (LGIP) used by many municipal governments in the state. The LGIP is also currently utilized by the Lakeland School System for deposit of excess cash funds. The advantages of the use of the LGIP include 1) full collateralization of deposits as required by T.C.A. and 2) higher interest earnings potential compared to local banking institutions. The LGIP would be used primarily for the deposit and transfer of excess cash on hand and required reserves of fund balance, segregating these funds from routine operational cash requirements. Additionally, the LGIP could be used to invest the required minimum fund balance of the General Fund.

BUDGET IMPACT

The authorization of the LGIP as an approved depository for City funds has the potential budgetary impact of increased interest income.

DISCUSSION

Staff remains open to questions and discussion.

ORDINANCE O-11-2021

AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE AMENDING SECTION 5-101 OF THE LAKELAND CITY CODE TO PROVIDE FOR OFFICIAL DEPOSITORIES FOR CITY ACCOUNTS, AS AMENDED BY ORDINANCES 03-23 and 08-124

WHEREAS, the City of Lakeland's authorized financial institutions were established in the 1989 Code, Section 5-101; and

WHEREAS, the City of Lakeland Board of Commissioners adopted Ordinance 03-23 on February 6, 2003, amending Section 5-101; and

WHEREAS, the City of Lakeland Board of Commissioners adopted Ordinance 08-124 on November 6, 2008, further amending Section 5-101; and

WHEREAS, the Board of Commissioners seeks to establish the Tennessee Department of Treasury's Local Government Investment Pool (LGIP) as an authorized depository for the investment of City funds.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF LAKELAND, TENNESSEE THAT CHANGES BE MADE TO THE CITY CODE AS FOLLOWS**:**

SECTION 1. Section 5-101 is amended to read as follows:

> **Section 5-101.** The following financial institutions are hereby designated as official depositories for City accounts and investments: Trustmark National Bank, Regions Bank, First Citizens National Bank, Suntrust Bank, Bank of Bartlett, and First Tennessee Bank. Additionally, City funds may be deposited with the State of Tennessee Department of Treasury Local Government Investment Pool (LGIP).

First Reading: August 12, 2021
Public Hearing: September 9, 2021
Final Reading: September 9, 2021

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Mike Cunningham, *Mayor*

ATTEST:

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Debra Murrell
City Recorder

ORDINANCE O-12-2021

AN ORDINANCE AMENDING CERTAIN PROVISIONS OF THE LAKELAND MUNICIPAL CODE RELATED TO THE SALE OF BEER

WHEREAS, Lakeland currently regulates the sale of beer within its municipal limits;

WHEREAS, The Mayor and Board of Commissioners of the City of Lakeland desire to continue regulating the sale of beer in a manner that encourages economic development within Lakeland;

WHEREAS, The Mayor and the Board of Commissioners for the City of Lakeland desire to remove certain regulations that might prevent retail food stores from moving to Lakeland or might otherwise stifle economic development in Lakeland.

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

Section 1: Section 8-211 of the Lakeland Municipal Code is hereby repealed in its entirety and replaced with the following:

CHAPTER 2
BEER

8-211. Interference with public health, safety, and morals prohibited.

No permit authorizing the sale of beer will be issued when such business would cause congestion of traffic or would interfere with schools, churches, or other places of public gathering, or would otherwise interfere with the public health, safety, and morals. In no event will a permit be issued authorizing the manufacture or storage of beer, or the sale of beer within three hundred feet (300') of any school, church or other place of public gathering. The distances shall be measured in a straight line from the nearest point on the property line upon which sits the building from which the beer will be manufactured, stored or sold to the nearest point on the property line upon which sits the building of the school, church or other place of public hearing. Notwithstanding the foregoing, a retail food store, as defined in Lakeland Municipal Code 8-301(k), may be issued a permit for the sale of beer so long as the retail food store is located at least two hundred fifty feet (250') from the nearest school, church, or other place of public gathering. The distances shall be measured as set forth above.

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.

<u>Section 3</u>: This Ordinance shall take effect immediately after its passage, the public welfare requiring it.

PASSED AND ADOPTED by the Mayor and Board of Commissioners of the City of Lakeland, Tennessee on this 9th day of September 2021, the public welfare requiring it.

First Reading September 9, 2021

Second Reading ______________________

Public Hearing ______________________

ATTEST:

______________________________ ______________________________

Mike Cunningham, *Mayor* Debra Murrell, *City Recorder*

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, September 9, 2021

Subject: **Resolution** - adopting the 2021 Compensation and Classification Plan for the City of Lakeland. *Sponsored by Shane Horn*

Staff Contact: Shane Horn, City Manager

STAFF RECOMMENDATION

The approval of Resolution R-71-2021 adopting a new Classification and Compensation Plan for the City of Lakeland retroactive to July 1, 2021 is recommended.

BUDGET IMPACT

The full implementation of the Classification and Compensation Plan for the City of Lakeland is $110,466. A corresponding budget amendment will be compiled and presented at a future meeting.

DISCUSSION

In March 2021, the City awarded a contract to Burris, Thompson & Associates (BTA) to conduct a comprehensive Classification and Compensation study. The goal of this effort was to update the City of Lakeland's pay plan to provide a highly-competitive, market-based pay structure that functions to attract and retain top talent to deliver high-quality services to the community. The existing pay plan uses the federal scale and has not been reviewed in a comprehensive manner in many years.

To date the following has been accomplished:

- All job descriptions and employee benefits information were provided to BTA
- BTA has interviewed department directors to get overviews of their departments and identify and discuss the most troublesome pay-related issues.
- BTA compared slay and benefit information to 15 benchmark communities within Tennessee
- City of Lakeland was 93.8% of the market initially, but with the incorporated implementation of the plan, we would move to 99.4% of the market.
- 20 out of 39 positions would be adjusted to market with all employees receiving an across the board increase of 3% retroactive to July 1, 2021.

- Based upon September 2, 2021 work session discussion, the 3% general increase was moved forward for consideration.

General Increase Percentage:	2%	3%	4%
Adjustments to Minimum	28,365	28,365	28,365
Job Tenure Adjustments	45,044	45,044	45,044
General Increase	37,058	55,587	74,116
Total Salary Adjustments	**$ 110,466**	**$ 128,995**	**$147,524**
Median Salary Market Index	**98.1%**	**99.1%**	**100.1%**
Average Market Index	**99.4%**	**100.4%**	**101.4%**

RESOLUTION R-71-2021

A RESOLUTION TO ADOPT A CLASSIFICATION AND COMPENSATION PLAN FOR THE EMPLOYEES OF THE CITY OF LAKELAND, TENNESSEE

WHEREAS, in March 2021, the City of Lakeland, Tennessee contracted with Burris, Thompson & Associates (BTA) to conduct a comprehensive Classification and Compensation Plan; and

WHEREAS, the main goal of this effort was to update the City's pay plan to provide a highly competitive pay and benefit structure to attract and retain top talent to deliver high-quality services to the community; and

WHEREAS, using data gathered by BTA, all City job descriptions and positions have been reviewed with direct input from Department Director's; and

WHEREAS, all City jobs have been assigned to a new set of pay grades from 1 to 15 and market-based pay bands have been proposed for each grade; and

WHEREAS, 20 out of 39 positions have been adjusted utilizing the benchmark data from comparable communities with all employees receiving an across the board increase of 3% retroactive to July 1, 2021.

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

Section 1. The comprehensive Classification and Compensation Plan be fully implemented.

Section 2. The full implementation of the Classification and Compensation Plan amounts to $128,995 and brings our employees up to 100.4% of the current market

PASSED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee on this 9th day of September 2021, public welfare requiring it.

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Mike Cunningham, *Mayor*

ATTEST:

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Debra Murrell
City Recorder

RESOLUTION R-72-2021
A RESOLUTION AUTHORIZING THE LAKELAND MAYOR TO SIGN A PROCLAMATION RECOGNIZING SEPTEMBER 2021 AS SUICDE PREVENTION AWARENESS MONTH IN LAKELAND, TENNESSEE

BE IT RESOLVED by the Mayor & Commissioners of the City of Lakeland, Tennessee that the Mayor is authorized to sign a Proclamation recognizing September 2021 as Suicide Prevention Awareness Month in the City of Lakeland, Tennessee.

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 9th day of September, 2021, public welfare requiring it.

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Mike Cunningham, *Mayor*

ATTEST:

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Debra Murrell, *City Recorder*

PROCLAMATION

City of Lakeland, Tennessee Board of Commissioners
Suicide Prevention Awareness Month September 2021

WHEREAS, suicide is one of the most disruptive and tragic events a family and a community can experience, with more than 1100 lives lost in Tennessee each year and an estimated 25 attempted suicides for each suicide death; and

WHEREAS, suicide is the 9th-leading cause of all deaths in Tennessee, the second-leading cause of death among youth ages of 10 to 14 as well as young adults ages 25-34 and the third leading cause for children ages 15-24; and

WHEREAS, more than three lives a day are lost to suicide in Tennessee, which means we lose 21 Tennesseans each week and 97 people per month; and

WHEREAS, Tennessee veterans, active-duty military, and National Guardsmen face a disproportionate risk as compared to the general population, with more dying from suicide than combat; and

WHEREAS, public awareness of this tragic problem is the key to preventing further suffering and loss of life; and the risk for human self-destruction can be reduced through awareness, education and treatment as the highest risk for suicide is among the survivors of those who died by suicide or those who have attempted suicide; and

WHEREAS, suicide prevention has been declared a state priority by the Governor; and the Tennessee Legislature has declared teen suicide prevention as a state priority in partnership with the Tennessee Suicide Prevention Network to implement the Tennessee Strategy for Suicide Prevention; and

WHEREAS, Tennessee is a national leader in the effort to prevent suicide, being one of the first states to develop a suicide prevention and evaluation plan covering the lifespan; and

WHEREAS, the Governor of Tennessee has appointed a Suicide Prevention Network Advisory Council to coordinate the implementation of the Tennessee Strategy for Suicide Prevention; and

WHEREAS, the Tennessee Suicide Prevention Network is a grassroots collaboration of Tennesseans and organizations working to eliminate the stigma of suicide, educate the community about the warning signs of suicide, and ultimately reduce the rate of suicide in our state; and

WHEREAS, every member of our community should understand that throughout life's struggles we all need occasional reminder that we are all silently fighting our own battles; and

WHEREAS, we encourage all Tennesseans to take the time to inquire as to the wellbeing of their family, friends, and to genuinely convey their appreciation for their existence by any gesture they deem appropriate. A simple phone call, message, handshake, or hug can go a long way towards helping someone realize that suicide is not the answer.

NOW, THEREFORE, I, Mike Cunningham as Mayor of the City of Lakeland, Tennessee do hereby proclaim September 2021, as

SUICIDE PREVENTION AWARENESS MONTH

in Lakeland, Tennessee, and do urge all citizens to work to prevent suicide and to raise awareness and tolerance around all people affected by this tragedy.

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 9th day of September, 2021, the public welfare requiring it.

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Mike Cunningham, *Mayor*

ATTEST:

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Debra Murrell
City Recorder

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, September 9, 2021

Subject: **Resolution** - approving the Master Plan for the Lakeland Athletic Complex and Recreation Park. *Sponsored by Pat O'Mara*

Staff Contact: Patrick O'Mara, Parks & Recreation Director

STAFF RECOMMENDATION

Staff recommends approval of the Athletic Complex Master Plan

BUDGET IMPACT

There is no direct budgetary impact from approving this master plan as professional service to create this plan was funded in FY21

DISCUSSION

In 2004, the City of Lakeland purchased the property for the Athletic Complex and Recreation Park. After many iterations, the current master plan was developed in 2017. In 2018, shortly after receiving a $500,000 grant from the Tennessee Department of Environment and Conservation, wetlands were identified on the property that changed how the Phase 1 athletic fields would be aligned. As construction of Phase 1 wraps up, the City desires to redefine the complex to ensure future facilities would be located efficiently within the property, and meet the needs of City programs, as well as citizen desires.

In the fall of 2020, an electronic survey was made available through social media and with the help of local news agencies to identify community needs and requests. The survey was also available in paper form at City Hall, and the Senior Center. Using the responses from this survey, consultants with Barge Design Solutions, City Manager Shane Horn, and Parks and Recreation Director worked on the master plan and identified this proposed plan as the most efficient use of the property while providing as many amenities as possible to the citizens of Lakeland.

RESOLUTION R-73-2021

A RESOLUTION APPROVING THE MASTER PLAN FOR THE LAKELAND ATHLETIC COMPLEX AND RECREATION PARK

WHEREAS, the City desires to continue developing the athletic facilities at the Lakeland Athletic Complex and Recreation Park, located at 9661 Memphis-Arlington Road in Lakeland, TN; and,

WHEREAS, the City approved a professional services agreement for the redesign of the Master Plan with Barge Design Solutions in December 2020; and,

WHEREAS, the updated proposal for the Athletic Complex Master Plan, which includes amenities such as athletic fields, walking and biking trails, a playground, pavilions, and multiple outdoor recreation areas, addresses many of the top needs and desires of the community survey for the property conducted in the fall of 2020; and,

WHEREAS, the Board of Commissioners and the Parks and Recreation, Natural Resources Board believe that the proposed plan adequately and efficiently provides for the City's growing recreation and athletic needs; and,

NOW, THEREFORE BE IT RESOLVED by the Mayor and the Board of Commissioners of the City of Lakeland that the proposed design be made the official Lakeland Athletic Complex and Recreation Park Master Plan.

PASSED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee on this 9th day of September, 2021.

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Mike Cunningham, Mayor

ATTEST:

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Debra Murrell, City Recorder

BARGE DESIGN SOLUTIONS

Lakeland Master Plan

Lakeland, TN

May 2021

N

150' 0' 300'

SCALE: 1 INCH = 300 FEET