CITY OF
LAKELAND
TENNESSEE

Board of Commissioners
Special Meeting - Budget Workshop Agenda
Tuesday, March 29, 2022, 4:00 PM
City Hall, Lakeland, Tennessee 38002

I. CALL TO ORDER BY MAYOR:

II. INVOCATION:

III. PLEDGE:

IV. ROLL CALL BY RECORDER:

V. PUBLIC COMMENTS:

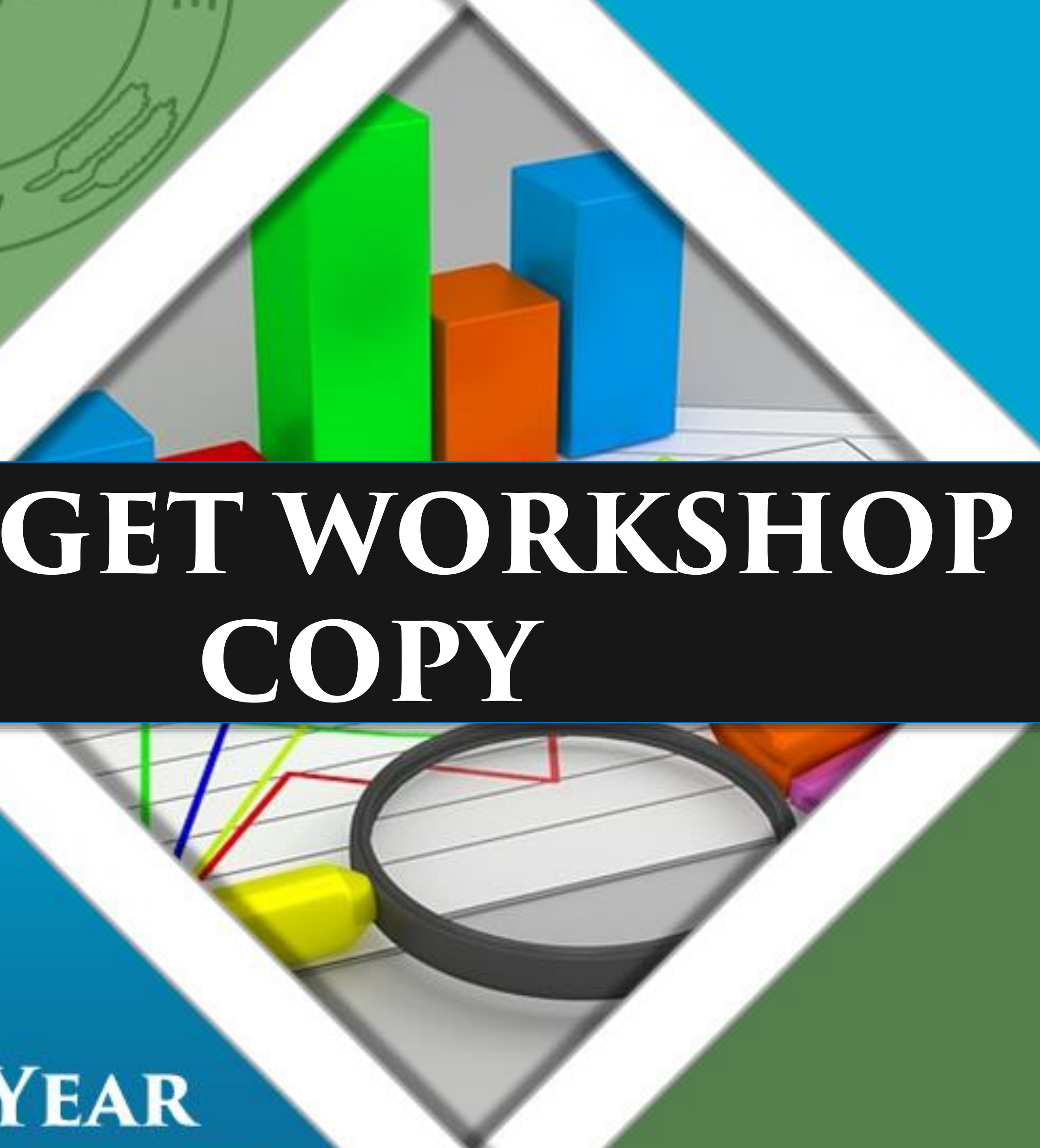
VI. REGULAR AGENDA:

1. Discussion on Fiscal Year 2022-2023 Budget

VII. ANNOUNCEMENTS:

VIII. ADJOURNMENT:

City Of
LAKELAND
TENNESSEE



BUDGET WORKSHOP COPY

Fiscal Year 2023 Annual Budget

March 15, 2022

This document provides a detailed look at the final *staff*-prepared budget by City fund (it does not include funds of the Lakeland School System). *Direction is sought from the Board of Commissioners regarding further revisions needed prior to first reading.*

Included behind the Board Summary are summary schedules and detailed line-item schedules for each City fund.

Included in the Board Summary, in red, are explanations of changes made to the budget since the initial staff-prepared budget provided to the Board on February 22, 2022. Data initially presented that no longer applies ~~has been struck through~~.

Personnel Costs and Changes

- Adjustment of Pay Structure
  - In the City's Compensation Policy adopted December 9, 2021, policy states that: *"The Finance and Human Resources Director, as part of the early annual budget planning process, will review the cost of labor change percentages reported and/or projected by the U.S. Bureau of Labor Statistics for the coming fiscal year. Where possible, this information will be targeted to Lakeland's geographic region. Using this information, the Finance and Human Resources Director will present a recommended increase across all pay grades and ranges by a common percentage. This pay structure adjustment will be incorporated into the City's Annual Budget, to be approved by both the City Manager and the Board of Commissioners."*
    - ~~BLS wage growth, nationally, is 6.2%~~
    - ~~Tennessee wage growth is 7.6%~~
    - ~~Shelby County wage growth is 7.7%~~
    - ~~National CPI is 7.5%~~
    - The Society for HR Management projects 2022 increases of 4%
    - ~~**These factors were combined and weighted toward Shelby County to determine the adjustment of the pay structure of 7.0% for FY2023**~~
  - Wage growth data has been updated, based on the most recent information available from BLS. The percentage increase calculated using the same methodology as above is now at 8.2%.
    - **Staff proposes in this budget a 4% overall adjustment** to the pay structure, recognizing the risk that over time this may place City compensation once again under market
    - The cost of the difference between this 4% proposed and 8.2% calculated is $120K across City funds

        - The calculation and breakdown of the difference, by fund, is presented immediately following the Board Summary in the "PAY GRADE/SCALE INCREASE" report on page 13
- Employee benefits:
    - Medical insurance premiums increase 2%
    - No change in dental or vision benefits premiums
- Budget estimates comparable bonus payments and merit pool to FY22
    - Bonuses of $1400/$700 per employee
    - Merit pool of 1% of total gross wages
- Personnel additions and changes:
    - Additions:
        - Senior Engineer, reporting to City Engineer
        - GIS Technician, reporting to Information Technology Services Director
        - Senior Center Recreation Specialist, reporting to Parks and Recreation Director
    - Changes
        - Public Works reorganization
            - Field Manager (internal promotion)
            - Streets/Right-of-Way Supervisor (internal promotion)
            - Stormwater/Drainage Supervisor (internal promotion)

Percentage changes in the following sections are from the FY22 estimated results.

General Fund

Revenues

- Property Taxes
    - Based on Shelby County Assessor's Office assessment data as of 1.25.2022 – updated for recent reports of appeals, reducing assessed values an additional $2 million (currently in excess of $6 million compared to appeals allowance of $1.5 million)
    - Budget includes no rate change – **rate remains $1.04 per $100 assessed value**
    - ~~Results in increase of $20.3K or 0.43%~~
    - Results in decrease of $266 or 0.01% (essentially, flat to PY)
    - As an FYI, had the appeals allowance in the 2021 certified rate been correct, the tax rate would currently have been **$1.06 per $100** assessed value, generating approximately $90K additional revenue
- Local Sales Taxes
    - Local sales taxes include local option sales taxes, the combination of the two seeing average annual growth of 16%-18% since 2019
    - The increase above does not include new developments, TLD and LC

  - Additional retail growth has not been determined, as it is not estimable at this time
  - Results are an increase of $385K or nearly 16%
- Intergovernmental
  - Primary driver is state sales tax, which has increased significantly in the past two years
  - Results are an increase of $106K over the current year estimate, or 5.1%
- Licenses and Permits
  - Estimates are based on anticipated development related permits and fees
  - Increase of $35K or 15%
- Charges for Services
  - Similar approaches and estimates to Licenses and Permits, with minimal change from the current year estimated results
- Grants
  - Grants fluctuate greatly from year to year depending upon the grant-funded projects
  - Included in FY23 budget is $13M of New Canada Rd project 80% grant funding
- Interest and Other Income
  - Nominal changes

Expenditures

- General Government
  - Increased budget of ~~$159K or 7.4%~~ due to:
    - Personnel costs increases noted above, including addition of GIS Technician, and full year of full-time Tier 1 Support Technician (changed from PT to FT 1.1.2022)
    - Increase of nearly $20K in needed computer hardware, including a new server and plotter
  - Revised to increase of $163K or 7.6%, increase from initial budget presented due to –
    - $25K additional Flock camera access cost added
    - Offsetting reductions due to change of initial 7% overall payroll increase to 4%
- Community Development
  - Increased budget of ~~$210K or 23%~~ due to:
    - Personnel cost increases noted above, including the addition of a Senior Engineer
    - Existing City Engineer and Staff Engineer positions retain a greater percentage of their compensation and benefits in this category, as Public Works (including the Solid Waste fund) no longer is allocated a 1/3 share of these costs
    - Includes increase of ~~$150K~~ vs. F22 estimate due to shifting of Comprehensive Plan costs

- Revised to increased budget of $188K or 20.9%, savings from initial budget presented due to –
  - Change of initial 7% overall payroll increase to 4%
  - Reduced Planning costs of $50K based on quote for the Comprehensive Plan update (acct 110 E 41700 254 000 00000 000)
- Public Works
  - Decreased budget of ~~$(121K) or (15.8)%~~ due to:
    - Reallocation and reorganization of departments and Directors, including carving PW out from under Engineering on the organizational chart, and resulting reduction of allocated salaries for engineering staff
    - The estimated $80K of other contracted service for clean-up work related to the 2022 ice storm is not expected to recur
  - Revised to decreased budget of $(132K) or (17.3)%, savings from initial budget presented due to –
    - Change of initial 7% overall payroll increase to 4%
- Parks and Recreation
  - Increased budget of ~~$154K or 17.3%~~ due to:
    - Personnel ~~cost increases~~ noted above, including the addition of a Senior Center Recreation Specialist
    - Estimated recreation costs in ~~total increase of approximately $20K~~ due to greater use of LSS fields and related costs (these costs offset by recreation revenues)
    - Field maintenance contract for new Athletic fields/complex of $46K, and other associated parks maintenance costs
  - Revised to increased budget of $75K or 8.2%, savings from initial budget presented due to –
    - Certain recreation cost estimates were reduced upon follow up review – primarily rec soccer, as original budget included planned outsourcing of the program vs. revised has Rec department running it in-house through use of independent coaches
    - Change of initial 7% overall payroll increase to 4%
- Capital Outlay
  - ~~$290K~~ $275K general building improvements –
    - $200K ADA improvements inside City Hall
    - $40K ADA improvements to City Hall exterior areas
      - ADA improvements, combined, reduced to $225K based upon committed amount from grant source
    - $20K file room renovation with relocation of PW to new building
    - $30K office splits and renovations
  - $16.35 million New Canada Road Improvements
    - $550K CEI cost
    - $5 million remaining Texas Gas relocation

        - $10.8 million for 1/3 of construction costs estimated
        - 80% grant funded – and this relates to the draws on the interim financing for the Texas Gas relocation component
    - $210K transportation plan update costs expected to roll into FY23
    - Furniture and Fixtures –
        - $6K for Sr. Engineer office build out
        - $5K for Inspection office reorganization
        - $5K for Information Technology Services (ITS) office reorganization and new GIS Technician build out
        - $2K for Public Works furniture needs
    - ~~$190K~~ $140K park improvements
        - $50K Zadie Kuehl ADA improvements
        - ~~$50K Senior Center van purchase~~
            - Van purchase deferred until future year
        - $25K IH outdoor fitness equipment
        - $37K playground resurfacing
        - $12K Oakridge path repair
        - $16K IH Clubhouse back door replacement
    - $150K athletic complex costs related to the design of Phase 2
    - $200K IH park improvements
        - IH overflow parking lot replacement

<u>Other Financing Sources (Uses)</u>

- Debt issuance –
    - $3.5 million remaining interim financing proceeds for the New Canada Rd project
    - ~~$45.2055 million for USDA Rural Development bond closing at completion of the High School, of which –~~
        - ~~$43.5 million is due to repay the 2019 BAN (see debt service fund); and~~
        - ~~$1.7055 million must be spent on project costs, or "foregone" – budget includes capital transfer of this balance to LSS to cover costs of high school project~~
    - USDA Rural Development bonds and associated costs, transfers, etc. are expected to occur in FY22 (current fiscal year), and are presented in the "ESTIMATED FY2021-2022" column. FY22 Amendment 2, presented for final reading in April, will reflect these changes.
- Transfer in – from LSS for the $700k MOU related to 2019 BAN Interest
- Transfers out –
    - Street Fund - ~~$2.3 million to fund the budget, including $1.5 million of paving for FY2023~~
        - Due to use of fund balance concerns, certain costs originally included have been deferred or reduced – see Street Fund section below
        - Transfers out reduced to $1.6 million

- LSS - ~~$686K~~ $683K (reduced due to additional appeals of appraised values) for maintenance of effort (15 cent property tax equivalent)
- Debt Service - ~~$52.3 million~~ $10.2 million – see discussion of Debt Service Fund below
- ~~Capital transfer – to LSS, $1,705,500 of bond proceeds to cover costs; remainder of the $1,878,166 is the restricted cash on hand from the BAN closing~~

Bottom Line (Fund Balances)

- "Use of Fund Balance" for FY2023 currently ~~$6,237,415~~ $6,935,703, as follows –
  - ~~$2,578,546~~ $2,405,900 use of restricted fund balance (~~primarily~~ related to timing of draws on interim financing in FY22, repaid in FY23)
  - ~~$202,601 added to committed fund balance, for education purposes (this would grow significantly without the recension of the Ordinance to be discussed next week in BOC work session)~~
  - ~~$3,861,470 use of unassigned fund balance:~~
  - $867,497 use of committed fund balance, including use of $783K committed for education (USDA RD bonds debt service) and net use of park development fees for park development costs noted above
  - $449,590 use of assigned fund balance, including the $150K use of the athletic complex design of phase 2, and the release from assignment of remaining funds assigned at the end of fiscal year 2021
  - Unassigned fund balance used is now $3,212,716, reduced from the figure above
    - Use of unassigned fund balance is now limited to the required 20% local match portion on New Canada Road progress in FY2023

Change in Unassigned FB Analysis:	
Decrease in Unassigned FB	$ (3,212,716)
Funding of New Canada Road Local Match	3,270,000
Unassigned FB Provided (Used) - Recurring	$ 57,284

  - Staff made reductions in the items noted above, as well as in related Street Fund spending, to accomplish the result of ***only*** using unassigned fund balance for this local match
- Even with a significant use of fund balance in FY2023, ending **unassigned fund balance remains over policy minimum fund balance by ~~$1.2 million~~ $1.6 million**.

State Street Aid Fund

Revenues

- Intergovernmental
    - Motor vehicle/fuel taxes have been increasing since their reduction during calendar year 2020, and are projected at a 5.7% increase for FY23
- Federal, State, and Local Grants
    - There is no anticipated one-time governor's appropriation grant for FY23, as was received for FY22.

Expenditures

- **As a reminder:** The General Fund covers the majority of the expenditures in this fund, especially paving and capital. The General Fund also covers all debt service. With the debt service related to the high school project increasing from around $0.36 million in the original budget draft to $1.8 million in this draft (due to the early close of the USDA bonds), concessions in other areas are needed to avoid further depletion of unassigned fund balance in the General Fund.
- Current expenditures
    - Personnel costs increased due to reorganization of Public Works function –
        - Streets/ROW Supervisor role (internally promoted) created
        - A portion of the Public Works Director and Field Manager compensation is allocated to the Streets fund
    - Overall expenditure reduction due to ~~$1.5 million paving budget~~ vs. $2.9 million paving expenditures expected for FY22
    - The paving budget has been reduced to $1.1 million to avoid additional use of unassigned fund balance in the General Fund
- Capital Outlays
    - Reduced from FY22, and includes:
        - Mowers, SnowPlow/Salt Spreader Combo attachment, Salt Brine Maker, two (2) work trucks, a backhoe
        - ~~$200K in building improvements to add additional office space to the Public Works Maintenance Building~~
            - Building improvements have been deferred to a future fiscal year, in order to avoid use of unassigned fund balance in the General Fund

Other Financing Sources

- Transfers in from General Fund are required to cover the additional paving/streets expenditures not covered by the revenue sources from the State of Tennessee

Bottom Line (Fund Balances)

- Fund is expected to utilize prior year expected fund balance as a means of reducing the required transfers from the General Fund

Stormwater Fund

Revenues

- Drainage/stormwater fees are expected to remain consistent, based on growth trend
- Stormwater fines are sporadic and therefore not budgeted

Expenditures

- Current expenditures are consistent with FY22
- Capital Outlays are for pipe lining at Canabridge Cove

Bottom Line (Fund Balances)

- Fund is expected to utilize ~~$193K~~ $192K of prior year fund balance due to needed capital outlays, which is an acceptable use of fund balance

Changes from original draft are only due to the reduction of the planned overall compensation increase from 7% to 4%

Solid Waste Fund

Revenues

- Fee revenues are consistent with trends

Expenditures

- Reduction in expenditures is primarily related to reallocation of personnel costs due to the Public Works restructure
  - Engineering salaries are no longer allocated to this function
  - Further reduction in this workshop copy are due to the reduction of the planned overall compensation increase from 7% to 4%
- Capital outlays –
  - $145K new leaf vac
  - $145K grapple truck
  - ~~$30K litter crew truck~~
    - Purchase of the litter crew truck has been deferred to a future fiscal year to preserve SW fund balance

Bottom Line (Fund Balances)

- Fund is expected to utilize ~~$218K~~ $187K of prior year fund balance due to needed capital outlays, which is an acceptable use of fund balance

Debt Service Fund

Expenditures

- Debt Service Fund expenditures are based on the related amortization schedules of the various loans outstanding repaid through this fund
- *Final payment of $206K on the TMBF #50236 loan!*
- For FY23 the biggest changes are related to:
  - ~~$43.5 million repayment of the principal/interest on the 2019 BAN for LSS high school construction, refinanced/funded through issuance in General Fund of the USDA bonds~~
    - Debt service on the remaining $45.2 million of USDA RD bonds will now be due in FY2023, depleting fund balance committed for education and requiring "funding" from the General Fund
  - Repayment of remaining advances on the $11.5 million interim financing loan (see General Fund) with the reimbursements received from TDOT for the New Canada Road project

Other Financing Sources

- The total expenditures of the debt service fund are financed through transfers from the General Fund

Bottom Line (Fund Balances)

- Balanced budget – no addition to or use of fund balance
- Full debt service schedules will be presented with the completed Annual Budget

Sewer Fund

Operating Revenues

- In addition to the normal, nominal projected growth of fees, Sewer Fund revenues will increase significantly due to the acquisition of the sewer lines from the City of Memphis, projected for Spring 2022:
  - Residential service revenues increase of ~~$269,928~~ $90,015, calculated as 978 customers at the minimum service rate of ~~$23~~ $7.67 per month, for twelve months (change due to 3-year implementation of fee approved in March by the BOC)
  - Residential service revenues increase of $366,805 through a revenue-sharing agreement with the City of Memphis through which the City of Lakeland will receive 30 percent of the City of Memphis fees collected for these customers; calculated based upon our current City of Memphis revenues of $99,390 (projected) for 265 residential customers at 30 percent of the City of Memphis fees collected, multiplied by the 978 acquired residential customers
  - Commercial service revenues for the City of Lakeland average $137 per business per month; extrapolated to the 21 acquired commercial accounts this equates to additional annual revenues of $34,524

  - Commercial service revenues for the lines serving the apartment complex will generate estimated revenues of $9.55 per unit per month, for 432 units, equating to additional annual revenues of $49,507
- Combined, the sewer lines acquired from the City of Memphis will generate additional annual revenues, beginning in fiscal year 2023, as follows:

Residential sewer fees	$ 90,015
City of Memphis fee sharing	366,805
Commercial sewer fees	84,031
	$ 540,851

- Connection charges are based on anticipated developments in FY23

Operating Expenses

- Personnel costs expected to increase due to anticipation of all open positions being filled for FY23, as well as Sewer Fund higher allocation of Engineering salaries and benefits due to the Public Works reorganization
  - Reduced $14K from original estimate due to reduction of planned overall compensation increase from 7% to 4%

Nonoperating Revenues and Expenses

- These are based on trends, reduced interest rates on cash balances and CD's, and the planned additional interest expense related to the State Revolving Fund loan (SRF) for the capital outlays noted below

Capital Grants and Contributions

- American Rescue Plan State and Local Fiscal Recovery Funds:
  - ARPA SLFRF grant represents the use of the City's $3.75 million federal (through State) allocation of these funds, to support the Clear Creek Interceptor project
  - The use of these funds has a 1:1 ratio on reducing the needed SRF debt to be used on this project
- Developer Contributions are non-cash revenues related to the value of developer contributions (sewer infrastructure) donated at the completion of development projects, and is estimated based on the anticipated timing of the related developments

Other Financial Information

- This section attempts to reconcile the Enterprise fund accounting to what the Board would typically see in the standard fund accounting for the other funds
- Capital outlays are primarily planned for the Clear Creek Interceptor, which is 100% funded by ARPA SLFRF and SRF loan funds ($7.5 million)
  - Other capital outlays –
    - Design costs of $470K for Oliver Creek Interceptor
    - F-350 flatbed ($60K)
    - Sludge removal and Stonebridge CIPP lining ($300K)
    - Valve/actuator replacement and software updates ($36K)

- Principal repayments in this section represent payments on the existing TLDA loan
- The net “use of cash estimate” of ~~$1.8~~ $2 million is primarily, therefore, related to the use of ARPA SLFRF received in FY22

CITY OF LAKELAND

PAY GRADE / SCALE INCREASE

COMMON PERCENTAGE INCREASE CALCULATION PER COMPENSATION POLICY

HISTORICAL DATA AVAILABLE AS OF 3.10.2022:

https://www.bls.gov/news.release/empsit.t19.htm

CATEGORY	2/28/2021	2/28/2022	CHANGE	PERCENT
TOTAL PRIVATE AVE HOURLY WAGE	$ 30.04	$ 31.58	$ 1.54	5.126%
EDUCATION AND HEALTH SVCS HOURLY WAGE	$ 29.40	$ 31.19	$ 1.79	6.088%
OTHER SERVICES HOURLY WAGE	$ 27.10	$ 28.43	$ 1.33	4.908%
				5.374%

https://data.bls.gov/maps/cew/us

CATEGORY	9/30/2021	9/30/2020	CHANGE	PERCENT
SHELBY COUNTY, TN TOTAL, ALL INDUSTRIES, WEEKLY WAGE	$ 1,262.00	$ 1,144.00	$ 118.00	10.315%
STATE OF TN TOTAL, ALL INDUSTRIES, WEEKLY WAGE	$ 1,111.00	$ 1,022.00	$ 89.00	8.708%
				9.512%

PROJECTIONS RESEARCH FROM SHRM AS OF 1.13.2022:

https://www.shrm.org/resourcesandtools/hr-topics/compensation/pages/inflation-rate-hits-7-percent-year-over-year-driving-real-wages-down.aspx

RECENT PREDICTED PAY INCREASES	4.000%

OTHER HISTORICAL FACTORS:

https://www.bls.gov/cpi/

CONSUMER PRICE INDEX, FEBRUARY 2021-2022	7.900%

WEIGHTED AVERAGES:

	PERCENTAGE	WEIGHTING	SUBTOTAL
WAGE GROWTH - NATIONAL	5.4%	1	0.054000
WAGE GROWTH - TENNESSEE	8.7%	2	0.174000
WAGE GROWTH - SHELBY COUNTY	10.3%	3	0.309000
PROJECTED WAGE GROWTH - NATIONAL	4.0%	1	0.040000
CPI - NATIONAL	7.9%	1	0.079000
SUBTOTAL OF FACTOR			0.656000
DIVIDED BY WEIGHTING			8
RESULT			0.082000
PERCENTAGE INCREASE RESULT			**8.2%**
STAFF PROPOSED INCREASE			**4.0%**
NET COST OF VARIANCE BETWEEN CALCULATED AND PROPOSED			**$ 120,106**

ADDITIONAL NET COST PER FUND:

GENERAL FUND	$ 96,037
STORM WATER FUND	1,854
SOLID WASTE FUND	2,383
SEWER FUND	19,832
	$ 120,106

GENERAL FUND

	ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
Revenues					
Property taxes	$ 4,418,877	$ 4,648,727	$ 4,700,922	$ 4,700,922	$ 4,700,656
Local sales taxes	1,806,536	2,200,349	2,636,377	2,457,034	2,842,349
Intergovernmental	1,553,235	1,679,438	1,470,458	2,068,499	2,174,313
Licenses and permits	394,845	353,234	254,720	228,264	262,966
Charges for services	318,728	203,861	334,000	312,120	226,282
Federal, state, and local grants	458,775	1,632,730	11,980,000	9,280,708	13,473,000
Interest income	22,337	9,734	12,324	12,324	9,317
Other income	57,029	5,814	12,500	12,500	15,000
Total revenues	9,030,362	10,733,887	21,401,301	19,072,371	23,703,883
Expenditures					
Current					
General government	1,482,030	1,845,993	2,057,087	2,140,943	2,304,362
Community development	503,098	557,049	954,388	897,373	1,084,984
Public works	528,174	438,558	648,527	765,777	633,365
Parks and recreation	441,499	418,367	834,323	911,890	986,691
Capital outlays	1,006,505	2,036,814	16,856,000	11,935,050	17,343,000
Total expenditures	3,961,306	5,296,781	21,350,325	16,651,033	22,352,402
Excess (deficiency) of revenues over (under) expenditures	5,069,056	5,437,106	50,976	2,421,338	1,351,481
Other Financing Sources (Uses)					
Issuance of debt	43,500,000	14,794,500	16,420,000	53,205,500	3,500,000
Transfers in from other funds	730,923	700,000	707,100	707,100	700,000
Transfers out	(47,550,469)	(21,543,808)	(10,288,364)	(55,108,169)	(12,487,184)
Total other financing sources (uses)	(3,319,546)	(6,049,308)	6,838,736	(1,195,569)	(8,287,184)
Net change in fund balance	$ 1,749,510	$ (612,202)	$ 6,889,712	$ 1,225,769	$ (6,935,703)

Debt Service Fund

	ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
Revenues					
Interest income	$ 21	$ -	$ -	$ 2	$ -
Total revenues	21	-	-	2	-
Expenditures					
Debt Service					
Principal	1,986,833	17,420,660	5,980,621	48,080,621	8,740,963
Interest and fiscal charges	1,364,927	1,453,226	1,298,780	1,383,279	1,482,312
Total expenditures	3,351,760	18,873,886	7,279,401	49,463,900	10,223,275
Excess (deficiency) of revenues over (under) expenditures	(3,351,739)	(18,873,886)	(7,279,401)	(49,463,898)	(10,223,275)
Other Financing Sources (Uses)					
Transfers in from other funds	3,271,435	18,873,886	7,279,401	49,463,898	10,223,275
Net change in fund balance	$ (80,304)	$ -	$ -	$ -	$ -

State Street Aid

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
Revenues					
Intergovernmental	$ 446,301	$ 457,642	$ 436,320	$ 492,329	$ 520,364
Federal, state, and local grants	-	-	153,314	153,314	-
Total revenues	446,301	457,642	589,634	645,643	520,364
Expenditures					
Current					
Public works	860,128	1,413,002	2,556,835	3,647,766	1,933,499
Capital outlays	90,816	358,004	640,000	681,997	224,000
Total expenditures	950,944	1,771,006	3,196,835	4,329,763	2,157,499
Excess (deficiency) of revenues over (under) expenditures	(504,643)	(1,313,364)	(2,607,201)	(3,684,120)	(1,637,135)
Other Financing Sources (Uses)					
Transfers in from other funds	498,971	1,574,617	2,326,748	3,184,556	1,581,124
Net change in fund balance	$ (5,672)	$ 261,253	$ (280,453)	$ (499,564)	$ (56,011)

Storm Water Fund

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
Revenues					
Charges for services	$ 191,099	$ 216,557	$ 198,566	$ 228,566	$ 203,445
Total revenues	191,099	216,557	198,566	228,566	203,445
Expenditures					
Current					
Public works	57,200	59,901	74,032	82,097	85,237
Capital outlays	109,643	303,584	150,000	-	310,000
Total expenditures	166,843	363,485	224,032	82,097	395,237
Excess (deficiency) of revenues over (under) expenditures	24,256	(146,928)	(25,466)	146,469	(191,792)
Other Financing Sources (Uses)					
Transfers in from other funds	-	245,000	-	-	-
Net change in fund balance	$ 24,256	$ 98,072	$ (25,466)	$ 146,469	$ (191,792)

Solid Waste Fund

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
Revenues					
Charges for services	$ 1,274,175	$ 1,292,406	$ 1,321,944	$ 1,321,944	$ 1,342,514
Federal, state, and local grants	-	138,760	-	-	-
Other income	25	9,871	-	-	-
Total revenues	1,274,200	1,441,037	1,321,944	1,321,944	1,342,514
Expenditures					
Current					
Public works	1,323,271	1,393,512	1,287,131	1,296,916	1,239,192
Capital outlays	435,086	312,661	-	53,833	290,000
Total expenditures	1,758,357	1,706,173	1,287,131	1,350,749	1,529,192
Net change in fund balance	$ (484,157)	$ (265,136)	$ 34,813	$ (28,805)	$ (186,678)

Sewer Fund

	ACTUAL		PLAN	ESTIMATED	PLAN
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
Operating Revenues					
Charges for Services					
Sewer service fees	$ 1,487,040	$ 1,540,097	$ 1,742,376	$ 1,571,814	$ 2,126,953
Service connection fees	809,387	366,750	464,680	340,680	405,096
Total operating revenues	2,296,427	1,906,847	2,207,056	1,912,494	2,532,049
Operating Expenses					
Personnel costs	302,872	338,477	491,210	374,735	639,800
Sewer system administration	519,597	501,243	422,800	432,100	434,570
Depreciation expense	505,669	513,026	510,000	510,000	510,000
Total operating expenses	1,328,138	1,352,746	1,424,010	1,316,835	1,584,370
Operating income (loss)	968,289	554,101	783,046	595,659	947,679
Nonoperating Revenues (Expenses)					
Interest income	14,189	3,271	5,110	5,110	2,957
Gain (loss) on disposal	-	(2,748)	-	-	-
Interest and fiscal charges	(83,687)	(32,504)	(160,000)	(40,000)	(45,766)
Net nonoperating revenues (expenses)	(69,498)	(31,981)	(154,890)	(34,890)	(42,809)
Capital Grants and Contributions					
Capital grants	-	-	-	-	3,751,052
Capital contributions - development	41,709	-	560,069	287,284	1,028,132
Total capital grants and contributions	41,709	-	560,069	287,284	4,779,184
Change in net position	$ 940,500	$ 522,120	$ 1,188,225	$ 848,053	$ 5,684,054
Other Financial Information:					
Capital additions	$ 378,176	$ 1,089,432	$ 5,670,000	$ 615,537	$ 8,366,000
Long-term debt repayment	$ 544,000	$ 588,000	$ 588,000	$ 612,000	$ 636,000
Debt proceeds	$ -	$ -	$ 5,000,000	$ -	$ 3,748,948
Grant funds deposits received (used)	$ -	$ -	$ -	$ 1,875,526	$ (1,875,526)
Addition to (use of) cash estimate	$ 464,961	$ (424,361)	$ (119,844)	$ 1,718,758	$ (1,962,656)

GENERAL FUND DETAIL

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
REVENUES						
Property Taxes						
110 R 31111 000 000 00000 000	Real Property Taxes (Current)	$ 1,499,373	$ 3,615,216	$ 2,915,987	$ 3,501,329	$ 3,492,163
110 R 31112 000 000 00000 000	Personal Property Taxes (Current)	13,123	34,113	41,065	41,065	48,292
110 R 31113 000 000 00000 000	Property Tax - Schools	539,397	562,388	675,393	675,393	675,957
110 R 31114 000 000 00000 000	Utility Tax (TPSC)	7,410	17,385	8,292	8,292	8,541
110 R 31115 000 000 00000 000	School Property Tax Reserves	359,310	374,939	450,480	450,480	450,858
110 R 31116 000 000 00000 000	Delinquent Property Tax	10,821	31,228	13,237	13,237	13,499
110 R 31117 000 000 00000 000	Property Tax Penalty & Interest	12,375	13,458	11,126	11,126	11,346
110 R 31118 000 000 00000 000	Special Property Tax - School	1,977,068	-	585,342	-	-
Total property taxes		4,418,877	4,648,727	4,700,922	4,700,922	4,700,656
Local Sales Taxes						
110 R 31600 000 000 00000 000	Local Option Sales Tax	981,036	1,173,137	1,552,093	1,393,921	1,568,022
110 R 31610 000 000 00000 000	Local Sales Tax - Schools	431,188	567,715	682,109	655,938	749,212
110 R 31700 000 000 00000 000	Wholesaler Beer Taxes	93,020	113,475	106,201	106,201	130,941
110 R 31720 000 000 00000 000	Wholesale Liquor Tax	3,005	4,464	4,000	4,000	5,893
110 R 31800 000 000 00000 000	Business Taxes	87,299	113,536	92,000	92,000	153,450
110 R 31801 000 000 00000 000	Telecom Sales City	4,899	5,412	5,300	5,300	4,771
110 R 31802 000 000 00000 000	Sports Betting Taxes	-	7,198	-	5,000	6,000
110 R 31912 000 000 00000 000	Cable Franchise (5%)	145,020	141,043	143,800	143,800	135,179
110 R 31920 000 000 00000 000	Room Occupancy Tax	61,069	74,369	50,874	50,874	88,881
Total local sales taxes		1,806,536	2,200,349	2,636,377	2,457,034	2,842,349
Intergovernmental						
110 R 33320 000 000 00000 000	TVA Pymt in Lieu of Taxes	288,084	267,643	263,158	387,279	325,000
110 R 33510 000 000 00000 000	State Sales Tax	1,132,436	1,318,779	1,176,400	1,650,320	1,819,313
110 R 33520 000 000 00000 000	State Income Tax (Hall)	102,215	62,071	-	-	-
110 R 33530 000 000 00000 000	TN Beer Tax	5,823	5,885	5,900	5,900	5,000
110 R 33540 000 000 00000 000	TN Mixed Drink Tax	-	383	-	-	-
110 R 33552 000 000 00000 000	TN City St & Trans Tax	24,677	24,677	25,000	25,000	25,000
Total intergovernmental		1,553,235	1,679,438	1,470,458	2,068,499	2,174,313
Licenses and Permits						
110 R 32210 000 000 00000 000	Beer Licenses	1,150	1,750	1,500	1,500	1,500
110 R 32600 000 000 00000 000	Warning Siren Fees	3,800	3,222	5,300	3,300	3,900
110 R 32608 000 000 00000 000	Certificate Of Occupancy	3,950	6,000	4,500	4,500	4,500
110 R 32610 000 000 00000 000	Building Permit Fee	112,368	173,090	95,000	95,000	110,000
110 R 32611 000 000 00000 000	Insp/Engineer Review Fees	93,767	61,651	31,800	40,600	47,300

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
REVENUES (Continued)						
Licenses and Permits (Continued)						
110 R 32612 000 000 00000 000	BOA Appeals	$ 1,500	$ 3,296	$ 2,500	$ 2,500	$ 1,000
110 R 32613 000 000 00000 000	Plat/Site Plan Review Fees	3,301	7,527	8,000	8,000	8,000
110 R 32614 000 000 00000 000	Drainage Control Fee	44,678	32,224	37,000	33,000	23,000
110 R 32615 000 000 00000 000	Park Improvement Fees	70,669	6,637	10,600	6,600	7,800
110 R 32616 000 000 00000 000	Cell Tower Fee	2,000	-	2,000	2,000	2,000
110 R 32617 000 000 00000 000	Admin Fees For Developments	12,680	15,212	10,700	6,800	7,900
110 R 32690 000 000 00000 000	Natural Resource Inventory	1,193	706	5,220	1,073	5,223
110 R 32691 000 000 00000 000	Tree Removal Fee	9,171	2,370	20,000	2,791	20,193
110 R 32692 000 000 00000 000	GIS Mapping Fees	22,828	15,876	5,500	5,500	4,050
110 R 32693 000 000 00000 000	Tree Bank Contributions	-	-	-	-	-
110 R 32700 000 000 00000 000	Fence Permit	1,110	2,240	1,000	1,000	1,000
110 R 32701 000 000 00000 000	Sign Permit	1,700	2,020	1,600	1,600	1,600
110 R 32702 000 000 00000 000	Land Disturbance Permit	600	6,440	3,000	3,000	4,500
110 R 32703 000 000 00000 000	Accessory Permits	3,680	5,644	3,500	3,500	3,500
110 R 32706 000 000 00000 000	Misc Permits	680	1,409	1,600	1,600	1,600
110 R 32707 000 000 00000 000	Street Disturbance Permit	120	520	500	500	500
110 R 32710 000 000 00000 000	TN One Call Fee	3,900	5,400	3,900	3,900	3,900
Total licenses and permits		394,845	353,234	254,720	228,264	262,966
Charges for Services						
110 R 34291 000 000 00000 000	Code Enforcement Charges	-	310	-	-	-
110 R 34312 000 000 00000 000	Payment In Lieu Roads	144,767	54,537	-	-	-
110 R 34725 000 000 00000 000	Concessions	1,360	-	2,000	2,000	2,000
110 R 34739 000 000 00000 000	Club House Rental Fee	15,382	14,175	30,000	30,000	30,000
110 R 34740 000 000 00000 000	Parks & Rec Rental Fee	600	1,403	2,000	2,000	2,000
110 R 34741 000 000 00000 000	Developer Fees For Parkland	36,733	46,528	65,000	43,120	47,282
110 R 34742 000 000 00000 000	Soccer Recreation Fees	62,798	9,861	100,000	100,000	5,000
110 R 34743 000 000 00000 000	Youth Baseball Fees	85	10,295	10,000	10,000	10,000
110 R 34744 000 000 00000 000	Youth Basketball Fees	36,403	19,345	40,000	40,000	40,000
110 R 34746 000 000 00000 000	Adult Flag Football	-	-	10,000	10,000	10,000
110 R 34747 000 000 00000 000	Senior Center Program Fees	-	-	-	-	5,000
110 R 34748 000 000 00000 000	Tennis Recreation Fees	2,605	6,866	10,000	10,000	10,000
110 R 34749 000 000 00000 000	Adult Basketball	-	-	-	-	-
110 R 34750 000 000 00000 000	Tour de Lakeland Fees	-	-	-	-	-
110 R 34751 000 000 00000 000	Youth Football Fees	4,142	23,090	25,000	25,000	25,000
110 R 34752 000 000 00000 000	Youth Cheerleading	11,160	17,168	30,000	30,000	30,000
110 R 34754 000 000 00000 000	Lego Camp	-	-	-	-	-

GENERAL FUND DETAIL

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
REVENUES (Continued)						
Charges for Services (Continued)						
110 R 34755 000 000 00000 000	Recreation Camps	$ 2,693	$ 283	$ 10,000	$ 10,000	$ 10,000
Total charges for services		318,728	203,861	334,000	312,120	226,282
Federal, State, and Local Grants						
110 R 33100 000 000 00000 000	LPRF Grant Revenue	319	-	300,000	500,000	-
110 R 33110 000 000 00000 000	Grant Revenue for Zadie Kuehl	-	169,224	-	-	-
110 R 33111 000 000 00000 000	CDBG Grant Revenue	-	-	-	-	225,000
110 R 33460 000 000 00000 000	New Canada Rd (PIN 107036.00)	35,803	20,911	11,680,000	8,205,900	13,080,000
110 R 33556 000 000 00000 000	DOL Reimbursement - Unempmnt	-	2,173	-	-	-
110 R 33811 000 000 00000 000	TN Grant Allocation	-	308,438	-	-	-
110 R 33812 000 000 00000 000	CARES Act Grant	-	496,540	-	-	-
110 R 33813 000 000 00000 000	Mem-TEMA Vaccination POD Grant	-	-	-	36,632	-
110 R 36832 000 000 00000 000	Huff n Puff Rd (PIN 115470.00)	2,024	-	-	-	-
110 R 36833 000 000 00000 000	Bike Ped Path Grant	140,638	635,444	-	371,313	-
110 R 36834 000 000 00000 000	ADA Transition Plan	279,991	-	-	-	-
110 R 36835 000 000 00000 000	Transportation Plan Update	-	-	-	112,000	168,000
110 R 36836 000 000 00000 000	TDOT Reimb - Closed Grants	-	-	-	54,863	-
Total federal, state, and local grants		458,775	1,632,730	11,980,000	9,280,708	13,473,000
Interest Income						
110 R 36100 000 000 00000 000	Interest Earned - Checking	6,098	7,117	7,000	7,000	7,000
110 R 36102 000 000 00000 000	Interest Earned - Rest LSS	419	127	100	100	-
110 R 36101 000 000 00000 000	Interest From CD's	15,820	2,490	5,224	5,224	2,317
Total interest income		22,337	9,734	12,324	12,324	9,317
Other Income						
110 R 34756 000 000 00000 000	Keep Lakeland Beautiful	-	-	-	-	-
110 R 35101 000 000 00000 000	Restitution	-	-	-	-	-
110 R 35110 000 000 00000 000	City Court Fines & Fees	3,828	2,200	3,000	3,000	3,000
110 R 36330 000 000 00000 000	Sale of Assets	171	-	-	-	-
110 R 36335 000 000 00000 000	Insurance Reimbursements	45,541	-	-	-	-
110 R 36900 000 000 00000 000	Misc Income/Admin Fees	969	619	1,500	1,500	1,500
110 R 36901 000 000 00000 000	Donations/Lakeland Activities	3,320	2,920	3,000	3,000	3,000
110 R 36904 000 000 00000 000	Senior Citizens Donations	3,200	75	5,000	5,000	7,500
110 R 36906 000 000 00000 000	Parks Fundraisers	-	-	-	-	-
Total other income		57,029	5,814	12,500	12,500	15,000
Total revenues		9,030,362	10,733,887	21,401,301	19,072,371	23,703,883

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
EXPENDITURES						
General Government Expenditures						
110 E 41000 111 000 00000 000	GOV - Salary	$ 115,136	$ 114,990	$ 116,741	$ 122,595	$ 127,504
110 E 41000 121 000 00000 000	GOV - Regular Employee Wages	40,022	37,344	47,400	49,280	51,262
110 E 41000 132 000 00000 000	GOV - Bonus Pay	18,300	63,189	76,119	76,119	93,483
110 E 41000 133 000 00000 000	GOV - Vehicle Allowance	-	-	-	-	6,000
110 E 41000 141 000 00000 000	GOV - FICA (Employer's Share)	13,112	12,884	16,859	17,451	19,412
110 E 41000 142 000 00000 000	GOV - Insurance	29,183	26,363	27,284	27,284	27,871
110 E 41000 143 000 00000 000	GOV - Retirement	5,931	6,335	8,625	8,918	9,799
110 E 41000 144 000 00000 000	GOV - HSA Retirement	-	2,641	-	640	1,040
110 E 41000 146 000 00000 000	GOV - Work Comp	908	2,642	1,773	1,849	1,793
110 E 41000 147 000 00000 119	GOV - Unemployment - COVID	3,326	2,983	-	-	-
110 E 41000 148 000 00000 000	GOV - Education/Training	5,680	2,410	5,000	5,000	5,000
110 E 41000 149 000 00000 000	GOV - Uniforms	-	-	300	-	-
110 E 41000 210 000 00000 000	GOV - Postage	5,107	6,180	7,000	7,000	7,000
110 E 41000 212 000 00000 000	GOV - Employee Engagement	-	-	-	300	500
110 E 41000 220 000 00000 000	GOV - Printing	6,444	6,765	10,000	10,000	10,000
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	9,315	12,161	12,000	12,000	12,000
110 E 41000 241 000 00000 000	GOV - Electric	11,305	11,315	16,000	14,000	14,000
110 E 41000 242 000 00000 000	GOV - Water	447	1,878	1,000	3,000	3,500
110 E 41000 244 000 00000 000	GOV - Gas/Propane	2,006	2,772	3,000	3,000	3,000
110 E 41000 245 000 00000 000	GOV - Telephone	8,365	8,808	10,000	10,000	10,000
110 E 41000 245 000 00000 019	GOV - TELEPHONE COVID-19	102	520	-	-	-
110 E 41000 251 000 00000 000	GOV - Trustee Collection Fees	47,805	24,797	22,000	26,000	26,000
110 E 41000 252 000 00000 000	GOV - Legal Services	92,046	118,317	100,000	110,000	110,000
110 E 41000 252 000 00000 600	GOV - Legal Services - Bonds	3,045	-	3,500	3,500	3,500
110 E 41000 252 000 00000 800	GOV Legal Services - COVID-19	61,010	30,980	-	10,000	-
110 E 41000 253 000 00000 000	GOV - Accounting & Auditing Se	39,678	32,000	33,000	33,000	33,990
110 E 41000 255 000 00000 000	GOV - Data Processing Services	25,042	119	-	-	-
110 E 41000 257 000 00000 000	GOV - Property Tax Commission	82,118	152,455	95,000	95,000	95,000
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	12,230	6,000	23,000	33,000	25,000
110 E 41000 261 000 00000 000	GOV - Repair & Maintenance Veh	827	237	1,500	1,500	1,500
110 E 41000 266 000 00000 000	GOV - Repair & Maintenance Bui	28,914	17,765	57,000	57,000	57,000
110 E 41000 267 000 00000 000	GOV - Repair & Maintenance Plu	2,673	2,000	3,000	3,000	3,000
110 E 41000 280 000 00000 000	GOV - Travel	1,052	-	4,000	4,000	4,000
110 E 41000 287 000 00000 000	GOV - Meals & Entertainment	2,155	1,300	5,000	5,000	5,000
110 E 41000 290 000 00000 000	GOV - Contracted Service	52,116	91,868	105,000	95,000	65,000
110 E 41000 291 000 00000 000	GOV - Ambulance Service	250,080	248,893	325,000	325,000	325,000
110 E 41000 296 000 00000 000	GOV - Keep Lakeland Beautiful	14,775	5,026	10,000	10,000	15,000

GENERAL FUND DETAIL

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41000 299 000 00000 000	GOV - Contingency	$ 507	$ -	$ 2,000	$ 1,700	$ 1,500
110 E 41000 300 000 00000 000	GOV - Neighborhood Watch	-	-	12,000	12,000	12,000
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	10,023	8,377	10,000	12,000	12,000
110 E 41000 318 000 00000 000	GOV - Miscellaneous	-	437	-	-	-
110 E 41000 320 000 00000 000	GOV - Operating Supplies	3,115	2,828	3,000	3,000	3,000
110 E 41000 320 000 00000 019	GOV - Op Supplies - CARES	-	173	-	-	-
110 E 41000 321 000 00000 000	GOV - Bank Charges	416	257	500	500	500
110 E 41000 331 000 00000 000	GOV - Gas, Oil, Diesel	648	996	800	800	1,000
110 E 41000 333 000 00000 000	GOV - Other Eqiup/Parts	-	43	-	-	-
110 E 41000 510 000 00000 000	GOV - Insurance	500	500	500	500	500
110 E 41000 511 000 00000 000	GOV - Insurance On Buildings	7,578	12,212	12,500	16,200	16,500
110 E 41000 513 000 00000 000	GOV - Liability	32,110	32,172	33,000	36,600	36,000
110 E 41000 521 000 00000 000	GOV - Surety Bonds For Officia	975	5,218	2,000	2,000	2,000
110 E 41000 720 000 00000 000	St Jude Dream Home	11,050	11,050	11,050	11,050	-
110 E 41000 948 000 00000 000	GOV - Computer Upgrades	13,280	1,563	-	-	-
110 E 41210 111 000 00000 000	CRT - Salary	2,500	4,255	6,630	6,630	6,500
110 E 41210 121 000 00000 000	CRT - Regular Employee Wages	3,665	3,748	3,865	4,227	4,439
110 E 41210 123 000 00000 000	CRT - Overtime Wages	3	5	27	30	31
110 E 41210 141 000 00000 000	CRT - FICA (Employer's Share)	406	569	808	826	842
110 E 41210 142 000 00000 000	CRT - Insurance	1,649	2,028	2,086	2,086	2,123
110 E 41210 143 000 00000 000	CRT - Retirement	182	187	197	215	226
110 E 41210 144 000 00000 000	CRT - RHS Plan	-	-	-	64	104
110 E 41210 146 000 00000 000	CRT - Work Comp	4	3	8	8	8
110 E 41210 148 000 00000 000	CRT - Education/Training	450	466	500	500	500
110 E 41210 255 000 00000 000	CRT - Data Processing	50	950	1,000	1,000	1,000
110 E 41210 318 000 00000 000	CRT- Court Cost Fees	149	161	200	200	200
110 E 41330 111 000 00000 000	BOC - Salary	25,200	25,200	25,200	25,200	25,200
110 E 41330 141 000 00000 000	BOC - FICA (Employer's Share)	1,928	1,928	1,928	1,928	1,928
110 E 41330 146 000 00000 000	BOC - Work Comp	22	19	40	40	40
110 E 41330 148 000 00000 000	BOC - Education/Training	-	210	1,000	1,000	1,000
110 E 41330 220 000 00000 000	BOC - Printing	-	5,774	-	-	-
110 E 41330 252 000 00000 019	BOC - Legal - Vaccine POD	-	2,963	-	-	-
110 E 41330 230 000 00000 000	BOC - EDC Marketing	-	-	10,000	10,000	10,000
110 E 41330 288 000 00000 000	BOC - Vol Appreciation Dinner	-	-	4,000	4,000	4,000
110 E 41330 670 000 00000 000	BOC - Election Commission Fee	-	11,930	-	-	12,000
110 E 41500 111 000 00000 000	FIN - Salary	71,231	86,544	88,268	92,706	97,386

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41500 121 000 00000 000	FIN - Regular Employee Wages	$ 122,676	$ 124,852	$ 128,129	$ 139,939	$ 146,444
110 E 41500 123 000 00000 000	FIN - Overtime Wages	456	248	897	1,009	1,016
110 E 41500 141 000 00000 000	FIN - FICA (Employer's Share)	13,636	15,400	16,788	18,041	18,918
110 E 41500 142 000 00000 000	FIN - Insurance	47,399	57,923	59,591	59,591	60,732
110 E 41500 143 000 00000 000	FIN - Retirement	9,032	10,364	10,973	11,790	12,364
110 E 41500 144 000 00000 000	FIN- HSA Retirement	852	1,092	-	2,496	4,056
110 E 41500 146 000 00000 000	FIN - Work Comp	254	204	435	467	426
110 E 41500 148 000 00000 000	FIN - Education/Training	1,023	1,217	5,500	5,500	5,500
110 E 41500 220 000 00000 000	FIN - Printing	1,003	1,980	1,500	2,100	3,000
110 E 41500 230 000 00000 000	FIN - Dues	555	1,264	600	600	1,500
110 E 41500 245 000 00000 000	FIN - Telephone	790	822	1,000	1,000	1,000
110 E 41500 245 000 00000 019	FIN - Telephone (CARES)	-	214	-	-	-
110 E 41500 259 000 00000 000	FIN - Other Prof Services	345	805	500	500	800
110 E 41500 280 000 00000 000	FIN - Travel	803	1,086	4,500	4,500	4,500
110 E 41500 287 000 00000 000	FIN - Meals & Entertainment	155	40	500	500	500
110 E 41500 299 000 00000 000	FIN - Contingency	275	-	1,000	400	1,000
110 E 41500 318 000 00000 000	FIN - Misc Expense	173	-	-	-	-
110 E 41711 111 000 00000 000	ITS - Salary	66,802	81,527	82,416	88,296	92,726
110 E 41711 121 000 00000 000	ITS - Regular Employee Wages	-	30,143	30,600	32,136	107,765
110 E 41711 122 000 00000 000	ITS - Temporary Employee Wages	-	-	26,780	25,033	-
110 E 41711 123 000 00000 000	ITS - Overtime Wages	-	-	-	-	361
110 E 41711 144 000 00000 000	ITS - RHS PLAN	-	1,865	-	640	2,080
110 E 41711 141 000 00000 000	ITS - FICA (Employer's Share)	4,806	8,418	10,801	11,236	15,518
110 E 41711 142 000 00000 000	ITS - Insurance	13,383	14,987	15,349	15,349	25,770
110 E 41711 143 000 00000 000	ITS - Retirement	2,849	3,529	4,162	4,456	7,330
110 E 41711 146 000 00000 000	ITS - Work Comp	73	107	282	292	350
110 E 41711 148 000 00000 000	ITS - Education/Training	285	400	3,000	3,000	5,000
110 E 41711 235 000 00000 000	ITS - Membership/Tuition	-	40	200	200	500
110 E 41711 245 000 00000 000	ITS - Telephone	-	204	-	1,500	900
110 E 41711 245 000 00000 019	ITS - Telephone - CARES	-	581	-	-	-
110 E 41711 255 000 00000 000	ITS - Data Processing Services	12,664	56,496	135,920	145,920	140,940
110 E 41711 255 000 00000 019	ITS - Data Processing - CARES	-	24,357	-	-	-
110 E 41711 258 000 00000 000	ITS - Flock Camera Access	-	-	-	-	65,000
110 E 41711 259 000 00000 000	ITS - Other Professional Servi	3,150	28,387	115,056	115,056	104,060
110 E 41711 269 000 00000 000	ITS - Repair & Maint - Equipment	-	-	-	-	5,790
110 E 41711 280 000 00000 000	ITS - Travel	-	-	3,000	3,000	5,100
110 E 41711 287 000 00000 000	ITS - Meals & Entertainment	-	-	450	450	500

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41711 320 000 00000 000	ITS - Operating Supplies	$ 695	$ 479	$ 500	$ 500	$ 500
110 E 41711 930 000 00000 019	ITS - Other Imp - AV - CARES	-	70,202	-	-	-
110 E 41711 948 000 00000 000	ITS - Computer Upgrades	-	13,286	17,450	19,000	37,735
110 E 41711 948 000 00000 019	ITS - Comp Upgrades - CARES	-	16,771	-	-	-
Total general government expenditures		1,482,030	1,845,993	2,057,087	2,140,943	2,304,362
Community Development Expenditures						
110 E 41670 111 000 00000 000	ENG - Salary	34,125	30,804	31,406	32,977	124,862
110 E 41670 121 000 00000 000	ENG - Regular Employee Wages	18,624	18,369	18,400	21,492	-
110 E 41670 122 000 00000 000	ENG - Temporary Employee Wages	15,502	13,619	15,297	16,255	16,910
110 E 41670 123 000 00000 000	ENG - Overtime Wages	45	9	129	129	-
110 E 41670 141 000 00000 000	ENG - FICA (Employer's Share)	5,163	4,877	5,041	5,460	10,955
110 E 41670 142 000 00000 000	ENG - Insurance	6,534	6,563	6,820	6,820	15,225
110 E 41670 143 000 00000 000	ENG - Retirement	2,669	2,470	2,522	2,749	6,305
110 E 41670 144 000 00000 000	ENG - HSA RETIREMENT	683	710	-	435	1,560
110 E 41670 146 000 00000 000	ENG - Work Comp	3,675	63	131	142	248
110 E 41670 148 000 00000 000	ENG - Education/Training	1,700	1,809	2,000	3,000	2,500
110 E 41670 230 000 00000 000	ENG - Publicity/Dues	496	599	1,000	1,000	1,000
110 E 41670 245 000 00000 000	ENG - Telephone	780	1,026	1,440	1,440	2,160
110 E 41670 245 000 00000 019	ENG - Telephone - CARES	-	796	-	-	-
110 E 41670 254 000 00000 000	ENG - Arch/Eng/Landscape Serv	2,010	5,621	15,000	18,770	15,000
110 E 41670 259 000 00000 000	ENG - Other Professional Servi	956	-	15,000	11,925	15,000
110 E 41670 280 000 00000 000	ENG - Travel	1,305	-	2,500	3,100	3,500
110 E 41670 287 000 00000 000	ENG - Meals & Entertainment	188	135	500	500	750
110 E 41670 299 000 00000 000	ENG - Contingency	40	-	2,500	755	2,500
110 E 41670 310 000 00000 000	ENG - Office Supplies	-	100	-	-	-
110 E 41670 326 000 00000 000	ENG - Uniforms	-	200	-	-	300
110 E 41670 331 000 00000 000	ENG - Gas, Oil, Diesel	170	282	500	500	500
110 E 41670 341 000 00000 000	ENG - Tools	-	-	-	-	400
110 E 41670 951 000 00000 019	ENG - Furn Fixt - CARES	-	1,277	-	-	-
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	66,036	87,830	94,469	113,272	118,638
110 E 41672 123 000 00000 000	INS - Overtime Wages	1,211	2,530	547	1,226	1,234
110 E 41672 141 000 00000 000	INS - FICA (Employer's Share)	5,078	6,932	7,359	8,849	9,284
110 E 41672 142 000 00000 000	INS - Insurance	8,034	22,422	26,384	26,384	26,845
110 E 41672 143 000 00000 000	INS - Retirement	2,893	4,255	4,810	5,784	6,067
110 E 41672 144 000 00000 000	INS - RHS PLAN	-	582	-	1,440	2,340
110 E 41672 146 000 00000 000	INS - Work Comp	1,699	1,750	4,036	4,839	4,604

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
EXPENDITURES (Continued)						
Community Development Expenditures (Continued)						
110 E 41672 148 000 00000 000	INS - Education/Training	$ 575	$ 748	$ 1,000	$ 2,000	$ 2,750
110 E 41672 245 000 00000 000	INS - Telephone	1,605	822	3,000	3,000	3,000
110 E 41672 245 000 00000 019	INS - TELEPHONE-COVID-19	204	550	-	-	-
110 E 41672 261 000 00000 000	INS - Repair & Maintenance Mot	4,687	3,954	5,000	5,000	5,000
110 E 41672 280 000 00000 000	INS - Travel	-	-	300	300	1,500
110 E 41672 299 000 00000 000	INS - Contingency	-	-	300	300	300
110 E 41672 320 000 00000 000	INS - Operating Supplies	-	349	-	-	-
110 E 41672 326 000 00000 000	INS - Uniforms	448	830	900	900	900
110 E 41672 331 000 00000 000	INS - Gas, Oil, Diesel	2,688	3,866	3,500	3,500	4,500
110 E 41672 341 000 00000 000	INS - Tools	927	854	1,000	1,000	1,500
110 E 41700 111 000 00000 000	PLN - Salary	41,538	44,452	61,202	62,400	63,960
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	38,764	40,045	108,499	117,302	121,940
110 E 41700 123 000 00000 000	PLN - Overtime Wages	1,227	2,305	3,967	1,776	1,794
110 E 41700 141 000 00000 000	PLN - FICA (Employer's Share)	5,970	6,625	13,415	14,012	14,500
110 E 41700 142 000 00000 000	PLN - Insurance	14,546	15,390	39,782	39,782	29,401
110 E 41700 143 000 00000 000	PLN - Retirement	5,074	5,324	8,393	8,753	9,082
110 E 41700 144 000 00000 000	PLN - HSA Retirement	777	808	-	480	2,600
110 E 41700 146 000 00000 000	PLN - Work Comp	109	99	342	361	325
110 E 41700 148 000 00000 000	PLN - Education/Training	230	150	2,500	2,500	6,000
110 E 41700 220 000 00000 000	PLN - Printing Binding	-	-	500	500	500
110 E 41700 230 000 00000 000	PLN - Publicity/Dues	1,479	1,778	2,000	2,000	2,000
110 E 41700 245 000 00000 000	PLN - Telephone	480	642	720	720	720
110 E 41700 245 000 00000 019	PLN - Telephone - CARES	-	214	540	540	-
110 E 41700 254 000 00000 000	PLN - Arch/Eng/Landscape Serv	-	-	150,000	50,000	150,000
110 E 41700 259 000 00000 000	PLN - Other Professional Servi	37,875	53,711	100,000	100,000	50,000
110 E 41700 280 000 00000 000	PLN - Travel	-	600	1,000	1,000	3,500
110 E 41700 287 000 00000 000	PLN - Meals & Entertainment	-	-	500	500	1,025
110 E 41700 310 000 00000 000	PLN - Office Supplies	-	-	500	500	500
110 E 41701 111 000 00000 000	ECD - Salary	13,846	14,817	20,401	20,800	21,320
110 E 41701 121 000 00000 000	ECD - Regular Employee Wages	12,883	13,348	12,024	14,924	15,678
110 E 41701 123 000 00000 000	ECD - Overtime Wages	409	768	463	592	598
110 E 41701 141 000 00000 000	ECD - FICA (Employer's Share)	1,987	2,135	2,540	2,803	2,904
110 E 41701 142 000 00000 000	ECD - Insurance	4,839	5,130	6,318	6,318	6,405
110 E 41701 143 000 00000 000	ECD - Retirement	1,688	1,725	1,660	1,832	1,899
110 E 41701 144 000 00000 000	ECD - HSA Retirement	259	269	-	640	520
110 E 41701 146 000 00000 000	ECD - Work Comp	36	31	65	72	64
110 E 41701 230 000 00000 000	ECD - Publicity/Dues	136	-	200	200	200

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
EXPENDITURES (Continued)						
Community Development Expenditures (Continued)						
110 E 41701 252 000 00000 000	ECD - Legal Services	$ 8,435	$ -	$ 20,000	$ 20,000	$ 20,000
110 E 41701 259 000 00000 000	ECD - Other Professional Servi	41,000	36,000	36,000	31,000	55,000
110 E 41701 724 000 00000 000	EDC - Chamber of Commerce	24,000	24,000	24,000	24,000	24,000
110 E 41710 121 000 00000 000	CDE - Regular Employee Wages	39,731	38,341	38,585	40,123	42,141
110 E 41710 123 000 00000 000	CDE - Overtime Wages	124	153	270	289	292
110 E 41710 141 000 00000 000	CDE - FICA (Employer's Share)	2,877	2,716	3,002	3,121	3,278
110 E 41710 142 000 00000 000	CDE - Insurance	6,743	14,876	15,349	15,349	15,624
110 E 41710 143 000 00000 000	CDE - Retirement	1,866	1,938	1,962	2,040	2,143
110 E 41710 144 000 00000 000	CDE - HSA Retirement	-	-	-	-	1,040
110 E 41710 146 000 00000 000	CDE - Work Comp	1,151	36	78	81	74
110 E 41710 148 000 00000 000	CDE - Education/Training	-	45	500	500	500
110 E 41710 235 000 00000 000	CDE - Memberships/Tuition	-	-	200	200	200
110 E 41710 245 000 00000 000	CDE - Telephone	490	342	720	720	720
110 E 41710 245 000 00000 019	CDE - Telephone - CARES	-	291	-	-	-
110 E 41710 261 000 00000 000	CDE - Repair & Maintenance Mot	220	60	1,000	1,000	2,000
110 E 41710 326 000 00000 000	CDE - Uniforms	278	-	300	300	300
110 E 41710 331 000 00000 000	CDE - Gas, Oil, Diesel	1,281	1,559	1,600	1,600	1,600
110 E 41710 341 000 00000 000	CDE - Tools	-	-	500	500	500
Total community development expenditures		503,098	558,326	954,388	897,373	1,084,984
Public Works Expenditures						
110 E 43000 111 000 00000 000	PW - Salary	65,716	63,061	72,108	79,477	58,768
110 E 43000 121 000 00000 000	PW - Regular Employee Wages	210,434	207,834	263,651	284,755	293,146
110 E 43000 122 000 00000 000	PW - Temporary Employee Wages	-	-	40,000	-	-
110 E 43000 123 000 00000 000	PW - Overtime Wages	1,360	1,098	2,663	2,974	2,949
110 E 43000 141 000 00000 000	PW - FICA (Employer's Share)	21,080	21,380	26,148	28,349	27,416
110 E 43000 142 000 00000 000	PW - Insurance	63,910	48,265	86,238	86,238	72,809
110 E 43000 143 000 00000 000	PW - Retirement	13,297	11,503	16,582	18,023	17,416
110 E 43000 144 000 00000 000	PW - HSA Retirement	2,403	-	-	2,880	8,154
110 E 43000 146 000 00000 000	PW - Work Comp	12,376	8,690	26,637	28,969	29,257
110 E 43000 148 000 00000 000	PW - Education/Training	2,776	1,923	3,000	2,000	3,000
110 E 43000 230 000 00000 000	PW - Publicity/Dues	380	390	500	500	500
110 E 43000 241 000 00000 000	PW - Electric	3,313	3,330	3,750	3,750	5,500
110 E 43000 245 000 00000 000	PW - Telephone	1,332	2,565	2,000	2,000	2,000
110 E 43000 245 000 00000 019	PW - Telephone - CARES	451	2,128	-	-	-
110 E 43000 254 000 00000 000	PW - Architectural, Engineerin	10,352	8,886	15,000	15,000	15,000
110 E 43000 259 000 00000 000	PW - Other Prof. Services	18,679	5,875	10,000	10,000	10,000

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
EXPENDITURES (Continued)						
Public Works Expenditures (Continued)						
110 E 43000 261 000 00000 000	PW - Repair & Maintenance Moto	$ 5,144	$ 8,756	$ 11,000	$ 11,000	$ 11,000
110 E 43000 280 000 00000 000	PW - Travel	1,840	-	4,000	4,000	5,000
110 E 43000 287 000 00000 000	PW - Meals & Entertainment	-	185	1,000	1,000	1,000
110 E 43000 289 000 00000 000	PW - Other Contracted Service	-	-	-	80,000	-
110 E 43000 290 000 00000 000	PW - Contracted Service	5,329	1,419	10,000	50,000	15,000
110 E 43000 299 000 00000 000	PW - Contingency	-	-	250	250	250
110 E 43000 326 000 00000 000	PW - Uniforms	2,625	3,191	4,500	4,500	5,700
110 E 43000 331 000 00000 000	PW - Gas, Oil, Diesel	5,499	5,218	10,000	9,000	10,000
110 E 43000 333 000 00000 000	PW - Other Equip Parts & Repai	6,631	9,050	10,000	10,000	10,000
110 E 43000 341 000 00000 000	PW - Tools	8,410	17,470	18,000	18,000	18,000
110 E 43000 344 000 00000 000	PW - Safety Supplies	1,998	3,569	4,000	4,352	4,000
110 E 43000 906 000 00000 000	PW - Street Drainage Improveme	61,648	-	-	-	-
110 E 43000 949 000 00000 000	PW - Sirens & Installation	1,191	2,772	7,500	8,760	7,500
Total public works expenditues		528,174	438,558	648,527	765,777	633,365
Parks and Recreation Expenditures						
110 E 44310 241 000 00000 000	SC - Electric	4,488	5,274	6,000	6,000	6,000
110 E 44310 242 000 00000 000	SC - Water	2,437	2,735	2,750	2,750	2,750
110 E 44310 244 000 00000 000	SC - Gas/Propane	337	369	350	350	350
110 E 44310 245 000 00000 000	SC - Telephone	3,679	3,793	3,700	3,700	3,700
110 E 44310 247 000 00000 000	SC - Programs - Admissions	-	-	-	-	4,000
110 E 44310 266 000 00000 000	SC - Repair & Maintenance Buil	1,091	558	20,000	20,000	20,000
110 E 44310 287 000 00000 000	SC - Meals & Entertainment	4,271	3,565	7,500	7,500	10,500
110 E 44310 290 000 00000 000	SC - Contracted Service	1,379	1,440	3,500	3,500	3,500
110 E 44310 299 000 00000 000	SC - Contingency	-	-	1,000	1,000	1,000
110 E 44310 300 000 00000 000	SC - Office Supplies & Materia	868	360	750	750	750
110 E 44310 320 000 00000 000	SC - Operating Supplies	1,839	283	2,000	2,000	2,500
110 E 44400 241 462 00000 000	REC - Electric - Y Soccer	-	-	-	-	10,000
110 E 44400 241 475 00000 000	REC - Electric - Y Football	-	-	-	-	5,000
110 E 44400 246 464 00000 000	REC - Rent - Y Bball	-	-	-	-	15,000
110 E 44400 246 465 00000 000	REC - Rent - Y Cheer	-	-	-	-	4,000
110 E 44400 246 466 00000 000	REC - Rent - Y Tball	-	-	-	-	6,000
110 E 44400 246 475 00000 000	REC - Rent - Y Football	-	-	-	-	2,500
110 E 44400 287 476 00000 000	REC - M&E - Camps	-	-	-	-	1,000
110 E 44400 287 477 00000 000	REC - M&E - Concessions	-	-	-	-	2,000
110 E 44400 290 472 00000 000	REC - Contracted Svc - Adult	-	-	-	-	6,000
110 E 44400 290 462 00000 000	REC - Contracted Svc - Y Soccer	-	-	-	-	-

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
EXPENDITURES (Continued)						
Parks and Recreation Expenditures (Continued)						
110 E 44400 290 464 00000 000	REC - Contracted Svc - Y Bball	$ -	$ -	$ -	$ -	$ 17,500
110 E 44400 290 465 00000 000	REC - Contracted Svc - Y Cheer	-	-	-	-	15,000
110 E 44400 290 466 00000 000	REC - Contracted Svc - Y Tball	-	-	-	-	1,000
110 E 44400 290 467 00000 000	REC - Contracted Svc - Tennis	-	-	-	-	5,000
110 E 44400 290 475 00000 000	REC - Contracted Svc - Y Football	-	-	-	-	7,500
110 E 44400 290 476 00000 000	REC - Contracted Svc - Camps	-	-	-	-	8,000
110 E 44400 290 480 00000 000	REC - Contracted Svc - Health	-	-	-	-	4,500
110 E 44400 320 472 00000 000	REC - Op Supplies - Adult	-	-	-	-	4,000
110 E 44400 320 462 00000 000	REC - Op Supplies - Y Soccer	-	-	-	-	500
110 E 44400 320 464 00000 000	REC - Op Supplies - Y Bball	-	-	-	-	2,500
110 E 44400 320 465 00000 000	REC - Op Supplies - Y Cheer	-	-	-	-	2,000
110 E 44400 320 466 00000 000	REC - Op Supplies - Y Tball	-	-	-	-	1,000
110 E 44400 320 467 00000 000	REC - Op Supplies - Tennis	-	-	-	-	1,000
110 E 44400 320 475 00000 000	REC - Op Supplies - Y Football	-	-	-	-	5,000
110 E 44400 320 476 00000 000	REC - Op Supplies - Camps	-	-	-	-	1,000
110 E 44400 320 480 00000 000	REC - Op Supplies - Health	-	-	-	-	500
110 E 44400 326 464 00000 000	REC - Uniforms - Y Bball	-	-	-	-	5,000
110 E 44400 326 465 00000 000	REC - Uniforms - Y Cheer	-	-	-	-	5,000
110 E 44400 326 466 00000 000	REC - Uniforms - Y Tball	-	-	-	-	2,000
110 E 44400 326 475 00000 000	REC - Uniforms - Y Football	-	-	-	-	5,000
110 E 44400 462 000 00000 000	REC - Youth Soccer	80,934	8,420	53,305	31,805	-
110 E 44400 464 000 00000 000	REC - Youth Basketball Expense	25,242	19,604	40,000	40,000	-
110 E 44400 465 000 00000 000	REC - Youth Cheerleading	17,664	13,019	26,000	15,017	-
110 E 44400 466 000 00000 000	REC - Youth T-Ball	799	8,238	10,000	10,000	-
110 E 44400 467 000 00000 000	REC - Youth Tennis	2,916	3,666	6,000	6,000	-
110 E 44400 472 000 00000 000	REC - Adult Flag Football	-	1,550	10,000	10,000	-
110 E 44400 475 000 00000 000	REC - Youth Football	13,891	21,633	25,000	40,525	-
110 E 44400 476 000 00000 000	REC - Recreation Camps	3,621	770	10,000	5,000	-
110 E 44400 477 000 00000 000	REC - Concessions	468	-	2,000	2,000	-
110 E 44400 480 000 00000 000	REC - Health & Fitness	-	-	-	5,000	-
110 E 44421 241 000 00000 000	IHC - Electric	4,488	5,274	6,000	6,000	6,000
110 E 44421 242 000 00000 000	IHC - Water	2,437	2,735	3,500	3,500	3,500
110 E 44421 244 000 00000 000	IHC - Gas/Propane	337	369	350	350	350
110 E 44421 245 000 00000 000	IHC - Telephone	1,158	829	800	800	800
110 E 44421 259 000 00000 000	IHC - Other Professional Servi	-	-	-	-	-
110 E 44421 266 000 00000 000	IHC - Repair & Maintenance Bui	36,646	9,463	20,000	20,000	20,000
110 E 44421 290 000 00000 000	IHC - Contracted Service	1,259	2,768	3,000	3,000	3,000

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
EXPENDITURES (Continued)						
Parks and Recreation Expenditures (Continued)						
110 E 44421 299 000 00000 000	IHC - Contingency	$ 403	$ -	$ 2,000	$ 2,000	$ 2,000
110 E 44421 320 000 00000 000	IHC - Operating Supplies	1,560	1,722	2,000	2,000	2,000
110 E 44421 951 000 00000 000	IHC - Furniture/Fixtures	2,851	720	10,000	10,000	10,000
110 E 44710 111 000 00000 000	PRK - Salary	63,059	79,332	80,912	84,968	89,253
110 E 44710 121 000 00000 000	PRK - Regular Employee Wages	71,420	88,868	190,887	216,028	238,203
110 E 44710 122 000 00000 000	PRK -Temporary Employee Wages	-	-	-	8,000	-
110 E 44710 123 000 00000 000	PRK - Overtime Wages	1,655	1,566	1,232	844	840
110 E 44710 141 000 00000 000	PRK - FICA (Employer's Share)	9,790	12,808	21,095	23,299	25,365
110 E 44710 142 000 00000 000	PRK - Insurance	30,691	44,708	97,679	97,679	93,963
110 E 44710 143 000 00000 000	PRK - Retirement	6,231	8,078	13,030	14,389	14,992
110 E 44710 144 000 00000 000	PRK - HSA RETIREMENT	1,503	935	-	1,920	6,240
110 E 44710 146 000 00000 000	PRK - Work Comp	2,117	2,266	7,778	8,701	13,145
110 E 44710 148 000 00000 000	PRK - Education/Training	1,059	2,224	4,000	4,000	5,000
110 E 44710 230 000 00000 000	PRK - Publicity/Dues	779	600	925	925	1,500
110 E 44710 242 000 00000 000	PRK - Water	-	-	-	10,000	10,000
110 E 44710 245 000 00000 000	PRK - Telephone	720	1,654	2,040	2,040	2,040
110 E 44710 245 000 00000 019	PRK - Telephone - CARES	-	291	-	-	-
110 E 44710 280 000 00000 000	PRK - Travel	977	610	6,500	6,500	8,000
110 E 44710 287 000 00000 000	PRK - Meals & Entertainment	296	-	1,600	1,600	2,500
110 E 44710 290 000 00000 000	PRK - Contracted Service	975	1,325	24,840	41,000	72,000
110 E 44710 299 000 00000 000	PRK - Contingency	1,255	-	3,000	3,000	3,000
110 E 44710 320 000 00000 000	PRK - Operating Supplies	2,970	1,107	3,500	3,500	3,500
110 E 44710 320 000 00000 019	PRK - Op Supplies - CARES	-	1,703	-	-	-
110 E 44710 321 000 00000 000	PRK - CC Processing Fees	-	1,008	-	4,800	4,800
110 E 44710 325 000 00000 116	PRK - Easter Fest	-	61	-	-	-
110 E 44710 325 110 00000 000	PRK - Halloween Fest	3,008	632	3,500	3,500	3,500
110 E 44710 325 114 00000 000	PRK - Christmas Fest	2,677	1,851	2,500	2,500	2,500
110 E 44710 325 118 00000 000	PRK - Fishing Rodeo	-	633	5,000	5,000	5,000
110 E 44710 325 119 00000 000	PRK - Concerts	6,186	10,645	22,000	22,000	27,000
110 E 44710 326 000 00000 000	PRK - Uniforms	-	135	300	1,150	1,150
110 E 44710 331 000 00000 000	PRK - Gas, Oil, Diesel	-	-	-	8,000	10,000
110 E 44710 333 000 00000 000	PRK - Other Equip Parts & Repa	1,442	4,701	5,500	5,500	5,500
110 E 44710 341 000 00000 000	PRK - Tools	1,025	2,358	2,500	14,000	14,000
110 E 44710 342 000 00000 000	PRK - Sign Parts & Supplies	1,351	1,067	2,000	2,000	2,000
110 E 44710 452 000 00000 000	PRK - Gravel & Sand	-	-	5,000	5,000	5,000
110 E 44710 455 000 00000 000	PRK - Landscaping	7,434	1,553	9,500	9,500	9,500
110 E 44710 461 000 00000 000	PRK - Park Maintenance	5,816	26,491	40,000	40,000	60,000

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
EXPENDITURES (Continued)						
Parks and Recreation Expenditures (Continued)						
Total parks and recreation expenditures		$ 441,499	$ 418,367	$ 834,323	$ 911,890	$ 986,691
Capital Outlays						
110 E 41000 932 000 00000 000	GOV - Building Improvements	-	-	80,000	10,000	275,000
110 E 41000 944 000 00000 000	GEN GOV - HVAC Replacement	-	27,175	-	-	-
110 E 41330 951 000 00000 019	BOC - Furn/Fixt - COVID-19	-	17,408	-	-	-
110 E 41670 773 000 00000 000	ENG - New Canada Rd Improvemen	122,478	401,883	14,600,000	9,800,000	16,350,000
110 E 41670 778 000 00000 000	ENG - Canada Rd Bike Ped Path	281,035	731,871	-	343,000	-
110 E 41670 779 000 00000 000	ENG - I-40 Interchange Fence	19,647	-	-	-	-
110 E 41670 780 000 00000 000	ENG - ADA Transition Plan	349,989	-	-	-	-
110 E 41670 781 000 00000 000	ENG - Transportation Plan Update	-	-	-	140,000	210,000
110 E 41670 944 000 00000 000	ENG - Capital Outlay - Vehicles	-	-	30,000	30,000	-
110 E 41670 951 000 00000 000	ENG - Furniture & Fixtures	-	-	-	-	6,000
110 E 41672 944 000 00000 000	INS - Capital Outlay - Vehicle	20,000	-	35,000	50,000	-
110 E 41672 951 000 00000 000	INS - Furniture & Fixtures	-	-	-	-	5,000
110 E 41701 739 000 00000 000	ECD - Gateway Signs Grant	23,550	-	-	-	-
110 E 41701 740 000 00000 000	ECD - Economic Dev-Edge Grant	30,000	-	-	-	-
110 E 41711 951 000 00000 000	ITS - Furniture & Fixtures	-	-	-	-	5,000
110 E 43000 951 000 00000 000	PW - Furniture & Fixtures	-	-	-	-	2,000
110 E 44710 781 000 00000 000	Zadie Kuehl Park Improvements	-	169,659	-	-	-
110 E 44710 923 000 00000 000	PRK - Park Development	-	250,320	341,000	397,050	140,000
110 E 44710 924 000 00000 000	Dog Park Project	12,160	340,398	-	-	-
110 E 44710 937 000 00000 000	PRK - Athletic Complex	145,059	79,517	1,770,000	1,165,000	150,000
110 E 44710 968 000 00000 000	PRK - I.H. Park Improvements	-	-	-	-	200,000
110 E 44710 969 000 00000 000	PRK - Hwy 70 Fields	2,587	17,306	-	-	-
Total capital outlays		1,006,505	2,035,537	16,856,000	11,935,050	17,343,000
Total expenditures		3,961,306	5,296,781	21,350,325	16,651,033	22,352,402
Excess (deficiency) of revenues over (under) expenditures		5,069,056	5,437,106	50,976	2,421,338	1,351,481
OTHER FINANCING SOURCES (USES)						
Issuance of Debt						
110 R 36934 000 000 00000 000	Interim Financing Proceeds	43,500,000	-	13,500,000	8,000,000	3,500,000
110 R 36935 000 000 00000 000	USDA Refi Proceeds - 2015 CON	-	14,794,500	-	-	-
110 R 36935 000 000 00000 019	USDA RD Bond Proceeds	-	-	-	45,205,500	-

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
OTHER FINANCING SOURCES (USES) (Continued)						
Issuance of Debt (Continued)						
110 R 36936 000 000 00000 000	USDA Proceeds - New Can Rd	$ -	$ -	$ 2,920,000	$ -	$ -
Transfers In						
110 R 36968 000 000 00000 000	OFS - Transfer In from LSS	730,923	700,000	707,100	707,100	700,000
Transfers Out						
110 E 51621 765 000 00000 000	Operating Trans To State Street	(498,971)	(1,574,617)	(2,326,748)	(3,184,556)	(1,581,124)
110 E 51623 762 000 00000 000	Operating Trans To LSS	(580,063)	(783,255)	(682,215)	(682,215)	(682,785)
110 E 51630 690 000 00000 000	Operating Transfer To Debt Ser	(3,271,435)	(18,873,886)	(7,279,401)	(49,463,898)	(10,223,275)
110 E 51640 700 000 00000 000	Operating Trans to Storm Water	-	(245,000)	-	-	-
110 E 51923 762 000 00000 000	Capital Trans to LSS	(43,200,000)	(67,050)	-	(1,777,500)	-
Total other financing sources (uses)		(3,319,546)	(6,049,308)	6,838,736	(1,195,569)	(8,287,184)
Net change in fund balance		1,749,510	(612,202)	6,889,712	1,225,769	(6,935,703)
Fund balance, beginning		10,150,523	11,900,033	9,635,104	11,287,831	12,513,600
Fund balance, ending		$ 11,900,033	$ 11,287,831	$ 16,524,816	$ 12,513,600	$ 5,577,897
Supplemental Information: Fund Balance						
Nonspendable		$ 320,000	$ 1,660	$ -	$ 1,660	$ 1,660
Restricted		172,419	172,546	8,272,619	2,405,900	-
Committed		1,478,919	1,612,139	1,295,690	1,137,285	269,788
Assigned		1,340,354	1,770,000	-	449,590	-
Unassigned		8,588,341	7,731,486	6,956,507	8,519,165	5,306,449
Ending fund balance		$ 11,900,033	$ 11,287,831	$ 16,524,816	$ 12,513,600	$ 5,577,897

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
REVENUES						
Interest Income						
210 R 36100 000 000 00000 000	Interest Earned - Checking	$ 21	$ -	$ -	$ 2	$ -
Total revenues		21	-	-	2	-
EXPENDITURES						
Debt Service - Principal						
210 E 49200 621 000 00000 000	Principal - TMBF #50236	208,000	215,000	223,000	223,000	206,095
210 E 49200 622 000 00000 000	Principal - TMBF #50538	213,000	2,738,000	-	-	-
210 E 49200 623 000 00000 000	Principal -TLDA Beverle Rivera	56,705	62,988	64,188	64,188	65,412
210 E 49200 624 000 00000 000	Principal - Shelby County	54,128	54,672	54,946	54,946	55,222
210 E 49200 625 000 00000 000	Principal - 20M CONs, 2015	1,455,000	14,350,000	-	-	-
210 E 49200 628 000 00000 000	Principal - 2019 Loan	-	-	-	43,500,000	-
210 E 49200 650 000 00000 000	Principal - 2021 USDA Refunding	-	-	238,487	238,487	243,555
210 E 49200 651 000 00000 000	Principal - 2021 BAN - New Canada	-	-	5,400,000	4,000,000	7,500,000
210 E 49200 653 000 00000 000	Principal - 2022 USDA High Sch	-	-	-	-	670,679
Total debt service - principal		1,986,833	17,420,660	5,980,621	48,080,621	8,740,963
Debt Service - Interest and Fiscal Charges						
210 E 49400 641 000 00000 000	Interest - 2004 TMBF #50236	10,789	1,454	1,500	1,500	510
210 E 49400 642 000 00000 000	Interest - 2008 TMBF #50538	37,478	5,942	-	-	-
210 E 49400 643 000 00000 000	Interest - TLDA Beverle Rivera	27,724	26,556	25,356	25,356	25,668
210 E 49400 644 000 00000 000	Interest - Shelby County Schoo	2,209	1,665	1,391	1,391	1,115
210 E 49400 645 000 00000 000	Interest - 20M CONs, Series 20	759,650	686,900	-	-	-
210 E 49400 648 000 00000 000	Interest - 2019 Loan	372,710	674,250	674,250	674,250	-
210 E 49400 650 000 00000 000	Interest - 2021 USDA Refunding	-	-	314,383	314,383	309,315
210 E 49400 651 000 00000 000	Interest - 2021 BAN - New Canada	-	-	150,000	9,999	9,166
210 E 49400 652 000 00000 000	Interest - USDA New Can Rd	-	-	25,500	-	-
210 E 49400 653 000 00000 000	INT - 2022 USDA High School	-	-	-	-	1,130,138
210 E 49500 691 000 00000 000	Loan Fees - 2004 TMBF #50236	5,933	4,697	4,800	4,800	4,800
210 E 49500 692 000 00000 000	Loan Fees - 2008 TMBF #50538	18,279	15,682	-	-	-
210 E 49500 693 000 00000 000	Loan Fees - TLDA Beverle River	1,755	1,680	1,600	1,600	1,600
210 E 49500 694 000 00000 000	COI - BAN Series 2019	128,000	-	-	-	-
210 E 49500 694 015 00000 000	COI - CON 2015 Refi - USDA	-	34,000	-	-	-
210 E 49500 651 015 00000 000	COI - CON Series 2022	-	-	60,000	100,000	-
210 E 49500 652 015 00000 000	COI - USDA Proceeds - New Can Rd	-	-	40,000	-	-
210 E 49500 653 000 00000 000	COI - 2022 USDA High School	-	-	-	100,000	-
210 E 49500 695 000 00000 000	Loan Fees - CON Series 2015	400	400	-	-	-
210 E 49500 700 000 00000 000	Early Pmt Fee - 2019 BAN	-	-	-	150,000	-
Total debt service - interest and fiscal charges		1,364,927	1,453,226	1,298,780	1,383,279	1,482,312

	ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
Total expenditures	$ 3,351,760	$ 18,873,886	$ 7,279,401	$ 49,463,900	$ 10,223,275
Excess (deficiency) of revenues over (under) expenditures	(3,351,739)	(18,873,886)	(7,279,401)	(49,463,898)	(10,223,275)
OTHER FINANCING SOURCES (USES)					
Transfers In					
210 R 37950 000 000 00000 000 Transfer In from General Fund	3,271,435	18,873,886	7,279,401	49,463,898	10,223,275
Total other financing sources (uses)	3,271,435	18,873,886	7,279,401	49,463,898	10,223,275
Net change in fund balance	(80,304)	-	-	-	-
Fund balance, beginning	80,346	42	42	42	42
Fund balance, ending	$ 42	$ 42	$ 42	$ 42	$ 42

STREET AID FUND DETAIL

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
REVENUES						
Intergovernmental						
121 R 33551 000 000 00000 000	TN Gas/Fuel Tax	$ 226,218	$ 230,950	$ 217,221	$ 252,729	$ 256,444
121 R 33553 000 000 00000 000	State Gasoline Inspection Fee	35,767	36,006	33,638	39,452	49,378
121 R 33554 000 000 00000 000	State Emergency Street Fund	66,274	66,716	62,329	73,101	73,773
121 R 33555 000 000 00000 000	TN Gas Improve Tax	113,486	116,163	123,132	127,047	140,769
121 R 33593 000 000 00000 000	Excise Tax	4,556	7,807	-	-	-
Total intergovernmental		446,301	457,642	436,320	492,329	520,364
Federal, State, and Local Grants						
121 R 33815 000 000 00000 000	State of TN Appropriation Grant	-	-	153,314	153,314	-
Total federal, state, and local grants		-	-	153,314	153,314	-
Total revenues		446,301	457,642	589,634	645,643	520,364
EXPENDITURES						
Public Works Expenditures						
121 E 43100 111 000 00000 000	STR - Salary	-	-	-	-	28,945
121 E 43100 121 000 00000 000	STR - Regular Employee Wages	135,559	131,309	134,079	155,966	194,916
121 E 43100 123 000 00000 000	STR - Overtime Wages	451	1,373	1,355	1,633	1,975
121 E 43100 141 000 00000 000	STR - FICA (Employer's Share)	10,074	10,562	10,462	12,159	17,447
121 E 43100 142 000 00000 000	STR - Insurance	40,294	34,723	61,496	61,496	55,253
121 E 43100 143 000 00000 000	STR - Retirement	6,210	6,295	6,586	7,694	11,152
121 E 43100 144 000 00000 000	STR - HSA Retirement	608	2,533	-	1,280	4,846
121 E 43100 146 000 00000 000	STR - Work Comp	7,110	5,127	11,317	13,165	19,825
121 E 43100 148 000 00000 000	STR - Education/Training	620	-	3,000	3,000	3,000
121 E 43100 149 000 00000 000	STR - Uniforms	1,541	1,603	2,600	2,600	3,200
121 E 43100 230 000 00000 000	STR - Publicity/Dues/Membershi	380	940	1,200	1,200	1,200
121 E 43100 245 000 00000 000	STR - Telephone	306	663	1,440	1,440	1,440
121 E 43100 245 000 00000 019	STR - TELEPHONE-COVID-19	260	1,387	-	-	-
121 E 43100 259 000 00000 000	STR - Other Professional Servi	5,922	194	6,000	6,000	6,000
121 E 43100 261 000 00000 000	STR - Repair & Maintenance Mot	7,206	10,920	9,000	9,000	9,000
121 E 43100 264 000 00000 000	STR - Traffic Control Lights	2,500	5,000	5,000	5,000	5,000
121 E 43100 268 000 00000 000	STR - Repair & Maintenance Roa	565,528	1,099,062	2,150,000	350,000	305,000
121 E 43100 270 000 00000 000	STR - Paving	-	-	-	2,856,348	1,100,000
121 E 43100 280 000 00000 000	STR - Travel	441	-	500	500	500
121 E 43100 287 000 00000 000	STR - Meals & Entertainment	-	1,429	1,000	1,000	1,000
121 E 43100 299 000 00000 000	STR - Contingency	239	-	500	500	500
121 E 43100 320 000 00000 000	STR - Operating Supplies	940	4,746	1,000	1,000	1,000

STREET AID FUND DETAIL

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
EXPENDITURES (Continued)						
Public Works Expenditures (Continued)						
121 E 43100 331 000 00000 000	STR - Gas, Oil, Diesel	$ 15,524	$ 12,396	$ 18,000	$ 18,000	$ 18,000
121 E 43100 333 000 00000 000	STR - Other Equip Parts & Repa	2,035	9,331	9,000	9,000	9,000
121 E 43100 341 000 00000 000	STR - Tools	2,438	5,226	10,000	10,200	12,000
121 E 43100 342 000 00000 000	STR - Sign Parts & Supplies	5,601	14,263	15,000	15,000	15,000
121 E 43100 344 000 00000 000	STR - Safety Supplies	270	48	300	300	300
121 E 43100 410 000 00000 000	STR - Concrete / Clay	1,855	-	3,000	5,160	3,000
121 E 43100 452 000 00000 000	STR - Gravel & Sand	13,677	14,955	50,000	50,000	60,000
121 E 43100 471 000 00000 000	STR - Asphalt & Asphalt Filler	30,825	25,519	40,000	44,125	40,000
121 E 43100 533 000 00000 000	STR - Machinery & Equip Rental	1,714	13,398	5,000	5,000	5,000
Total public works expenditues		860,128	1,413,002	2,556,835	3,647,766	1,933,499
Capital Outlays						
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	6,095	14,069	70,000	70,000	54,000
121 E 43100 941 000 00000 000	STR - HEAVY EQUIPMENT	-	102,733	250,000	291,997	150,000
121 E 43160 241 000 00000 000	STR - Street Lighting-Electri	19,584	25,891	20,000	20,000	20,000
121 E 52115 920 000 00000 000	STR - Building Improvements	65,137	215,311	300,000	300,000	-
Total capital outlays		90,816	358,004	640,000	681,997	224,000
Total expenditures		950,944	1,771,006	3,196,835	4,329,763	2,157,499
Excess (deficiency) of revenues over (under) expenditures		(504,643)	(1,313,364)	(2,607,201)	(3,684,120)	(1,637,135)
OTHER FINANCING SOURCES (USES)						
Transfers In						
121 R 37950 000 000 00000 000	Transfer In from General Fund	498,971	1,574,617	2,326,748	3,184,556	1,581,124
Total other financing sources (uses)		498,971	1,574,617	2,326,748	3,184,556	1,581,124
Net change in fund balance		(5,672)	261,253	(280,453)	(499,564)	(56,011)
Fund balance, beginning		299,994	294,322	280,453	555,575	56,011
Fund balance, ending		$ 294,322	$ 555,575	$ -	$ 56,011	$ -

STORM WATER FUND DETAIL

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
REVENUES						
Charges for Services						
416 R 37000 000 000 00000 000	Residential STW Fees	$ 191,099	$ 193,007	$ 198,566	$ 198,566	$ 203,445
416 R 37002 000 000 00000 000	Stormwater Fines	-	23,550	-	30,000	-
Total charges for services		191,099	216,557	198,566	228,566	203,445
Total revenues		191,099	216,557	198,566	228,566	203,445
EXPENDITURES						
Public Works Expenditures						
416 E 46000 121 000 00000 000	STW - Regular Employee Wages	22,012	29,276	31,490	37,758	39,546
416 E 46000 123 000 00000 000	STW - Overtime Wages	404	843	183	409	412
416 E 46000 141 000 00000 000	STW - FICA (Employer's Share)	1,692	2,220	2,453	2,950	3,095
416 E 46000 142 000 00000 000	STW - Insurance	2,677	7,454	8,798	8,798	8,936
416 E 46000 143 000 00000 000	STW - Retirement	964	1,361	1,603	1,929	2,023
416 E 46000 144 000 00000 000	STW - HSA Retirement	-	194	-	480	780
416 E 46000 146 000 00000 000	STW - Work Comp	566	665	1,345	1,613	1,535
416 E 46000 148 000 00000 000	STW - Education/Training	500	500	500	500	500
416 E 46000 149 000 00000 000	STW - Uniforms	92	167	350	350	350
416 E 46000 220 000 00000 000	STW - Printing	-	-	3,000	3,000	3,000
416 E 46000 230 000 00000 000	STW - Publicity/Dues	700	700	700	700	700
416 E 46000 232 000 00000 000	STW - Environmental Protection	3,460	3,460	3,460	3,460	3,460
416 E 46000 251 000 00000 000	STW - MLGW Collection Fee	3,973	3,928	4,000	4,000	4,000
416 E 46000 259 000 00000 000	STW - Other Professional Servi	9,779	-	2,500	2,500	2,500
416 E 46000 280 000 00000 000	STW - Travel	200	-	200	200	200
416 E 46000 287 000 00000 000	STW - Meals & Entertainment	8	71	100	100	100
416 E 46000 290 000 00000 000	STW - Contracted Service	4,973	250	5,000	5,000	5,000
416 E 46000 299 000 00000 000	STW - Contingency	114	-	1,000	1,000	1,000
416 E 46000 300 000 00000 000	STW - Office Supplies	-	-	100	100	100
416 E 46000 331 000 00000 000	STW - Gas, Oil, Diesel	921	1,259	1,500	1,500	1,500
416 E 46000 341 000 00000 000	STW - Tools	252	3,575	250	250	1,000
416 E 46000 454 000 00000 000	STW - Sewer Line Materials	3,913	3,978	5,500	5,500	5,500
Total public works expenditues		57,200	59,901	74,032	82,097	85,237
Capital Outlays						
416 E 46000 900 000 00000 000	STW - Capital Projects	109,643	303,584	150,000	-	310,000
Total capital outlays		109,643	303,584	150,000	-	310,000
Total expenditures		166,843	363,485	224,032	82,097	395,237

STORM WATER FUND DETAIL

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
Excess (deficiency) of revenues over (under) expenditures		$ 24,256	$ (146,928)	$ (25,466)	$ 146,469	$ (191,792)
OTHER FINANCING SOURCES (USES)						
Transfers In						
416 R 37950 000 000 00000 000	Transfer In from General Fund	-	245,000	-	-	-
Total other financing sources (uses)		-	245,000	-	-	-
Net change in fund balance		24,256	98,072	(25,466)	146,469	(191,792)
Fund balance, beginning		144,138	168,394	116,413	266,466	412,935
Fund balance, ending		$ 168,394	$ 266,466	$ 90,947	$ 412,935	$ 221,143

SOLID WASTE FUND DETAIL

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
REVENUES						
Charges for Services						
424 R 34430 000 000 00000 000	Solid Waste Fees	$ 1,272,310	$ 1,290,506	$ 1,320,444	$ 1,320,444	$ 1,341,014
424 R 34432 000 000 00000 000	Bulk Waste Pickup Fees	1,865	1,900	1,500	1,500	1,500
Total charges for services		1,274,175	1,292,406	1,321,944	1,321,944	1,342,514
Federal, State, and Local Grants						
424 R 33812 000 000 00000 000	CARES Act Grant	-	138,760	-	-	-
Total federal, state, and local grants		-	138,760	-	-	-
Other Income						
424 R 36335 000 000 00000 000	Insurance Reimbursements	-	9,871	-	-	-
424 R 36900 000 000 00000 000	SDW - Misc. Income	25	-	-	-	-
Total other income		25	9,871	-	-	-
Total revenues		1,274,200	1,441,037	1,321,944	1,321,944	1,342,514
EXPENDITURES						
Public Works Expenditures						
424 E 43260 111 000 00000 000	SDW -Salaries	26,634	29,712	30,482	32,007	-
424 E 43260 121 000 00000 000	SDW - Regular Employee Wages	67,624	71,551	73,526	78,944	59,972
424 E 43260 122 000 00000 000	SDW - Temporary Employee Wages	-	66,455	-	-	-
424 E 43260 123 000 00000 000	SDW - Overtime Wages	153	98	1,548	1,257	1,257
424 E 43260 141 000 00000 000	SDW - FICA (Employer's Share)	7,108	7,801	8,154	8,663	4,730
424 E 43260 142 000 00000 000	SDW - Insurance	19,605	20,504	21,491	21,491	15,128
424 E 43260 143 000 00000 000	SDW - Retirement	4,491	4,955	5,329	5,663	3,092
424 E 43260 144 000 00000 000	SDW - HSA Retirement	663	690	-	1,382	1,560
424 E 43260 146 000 00000 000	SDW - Work Comp	1,529	931	2,551	2,659	3,403
424 E 43260 148 000 00000 000	SDW - Education/Training	315	-	650	650	650
424 E 43260 149 000 00000 000	SDW - Uniforms	362	163	500	500	500
424 E 43260 210 000 00000 000	SDW - Postage	-	791	2,500	2,500	2,500
424 E 43260 220 000 00000 000	SDW - Printing	2,477	4,743	3,000	3,000	3,000
424 E 43260 245 000 00000 000	SDW - Telephone/Internet	306	663	1,000	1,000	1,000
424 E 43260 245 000 00000 019	SDW - TELEPHONE-COVID-19	260	795	-	-	-
424 E 43260 251 000 00000 000	SDW - MLGW Collection Fee	26,605	26,040	27,000	27,000	27,000
424 E 43260 259 000 00000 000	SDW - Other Professional Servi	22,494	8,732	10,000	10,000	10,000
424 E 43260 261 000 00000 000	SDW - Repair & Maintenance Veh	3,765	2,612	2,500	2,500	8,000
424 E 43260 280 000 00000 000	SDW - Travel	441	-	500	500	1,000
424 E 43260 287 000 00000 000	SDW - Meals & Entertainment	19	-	400	400	400

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	ORIG. BUDGET FY2021-2022	ESTIMATED FY2021-2022	BUDGET FY2022-2023
EXPENDITURES (Continued)						
Public Works Expenditures (Continued)						
424 E 43260 289 000 00000 000	SDW - Other Contracted Service	$ 277,786	$ 198,656	$ 220,000	$ 220,000	$ 220,000
424 E 43260 290 000 00000 000	SDW - Contracted Service	834,859	872,225	835,000	835,000	835,000
424 E 43260 290 000 00000 019	SDW - Contracted Service-CARES	-	52,200	-	-	-
424 E 43260 295 000 00000 000	SDW - Litter Control	18,903	10,695	25,000	25,800	25,000
424 E 43260 299 000 00000 000	SDW - Contingency	-	-	1,000	1,000	1,000
424 E 43260 331 000 00000 000	SDW - Gas, Oil, Diesel	6,872	12,500	15,000	15,000	15,000
Total public works expenditues		1,323,271	1,393,512	1,287,131	1,296,916	1,239,192
Capital Outlays						
424 E 43260 941 000 00000 000	SDW - Capital Outlay-Equipment	205,524	4,250	-	53,833	290,000
424 E 43260 944 000 00000 000	SDW - Capital Outlay - Vehicle	164,585	30,050	-	-	-
424 E 52115 920 000 00000 000	SDW - Building Improvements	64,977	278,361	-	-	-
Total capital outlays		435,086	312,661	-	53,833	290,000
Total expenditures		1,758,357	1,706,173	1,287,131	1,350,749	1,529,192
Net change in fund balance		(484,157)	(265,136)	34,813	(28,805)	(186,678)
Fund balance, beginning		1,031,178	547,021	299,093	281,885	253,080
Fund balance, ending		$ 547,021	$ 281,885	$ 333,906	$ 253,080	$ 66,402

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	PLAN FY2021-2022	ESTIMATED FY2021-2022	PLAN FY2022-2023
OPERATING REVENUES						
Sewer Service Fees						
412 R 37230 000 000 00000 000	Residential Sewer Fees	$ 1,324,933	$ 1,368,903	$ 1,570,813	$ 1,400,251	$ 1,501,468
412 R 37231 000 000 00000 000	Commercial Sewer Fees	70,419	80,917	70,149	70,149	159,290
412 R 37232 000 000 00000 000	City Of Memphis Sewer Fees	91,688	90,277	101,414	101,414	466,195
Total sewer service fees		1,487,040	1,540,097	1,742,376	1,571,814	2,126,953
Service Connection Fees						
412 R 37233 000 000 00000 000	Sewer Connection Charge	88,100	115,650	136,080	136,080	163,296
412 R 37298 000 000 00000 000	Sewer Development Charges	721,287	251,100	328,600	204,600	241,800
Total service connection fees		809,387	366,750	464,680	340,680	405,096
Total operating revenues		2,296,427	1,906,847	2,207,056	1,912,494	2,532,049
OPERATING EXPENSES						
Personnel Costs						
412 E 43250 111 000 00000 000	SEW - Salaries - Permanent	91,786	99,743	97,119	101,999	198,390
412 E 43250 121 000 00000 000	SEW - Regular Employee	116,940	131,671	221,636	150,000	234,969
412 E 43250 122 000 00000 000	SEW - Temporary Wages	12,676	12,988	-	9,600	-
412 E 43250 123 000 00000 000	SEW - Overtime Wages	586	9	2,015	2,080	2,059
412 E 43250 141 000 00000 000	SEW - FICA (Employer's Share)	17,124	20,181	24,783	20,000	33,640
412 E 43250 142 000 00000 000	SEW - Insurance	42,260	49,634	113,478	60,000	124,056
412 E 43250 143 000 00000 000	SEW - Retirement	12,566	13,823	14,691	10,000	20,113
412 E 43250 144 000 00000 000	SEW - HSA Retirement	2,820	4,619	-	2,342	7,800
412 E 43250 146 000 00000 000	SEW - Workmen's	4,685	3,645	11,988	13,214	12,273
412 E 43250 148 000 00000 000	SEW - Education/Training	150	725	2,500	2,500	3,500
412 E 43250 149 000 00000 000	SEW - Uniforms	1,279	1,439	3,000	3,000	3,000
Total personnel costs		302,872	338,477	491,210	374,735	639,800
Sewer System Administration						
412 E 43250 220 000 00000 000	SEW - Printing	-	-	500	500	500
412 E 43250 230 000 00000 000	SEW - Publicity/Dues	1,548	2,000	2,000	2,000	2,000
412 E 43250 232 000 00000 000	SEW - Environmental Protection	4,940	4,940	5,000	5,000	5,000
412 E 43250 241 000 00000 000	SEW - Electric	127,206	141,225	128,000	128,000	140,000
412 E 43250 244 000 00000 000	SEW - Gas/Propane	1,144	1,579	800	800	800
412 E 43250 245 000 00000 000	SEW - Telephone	11,413	10,897	15,000	15,000	15,000
412 E 43250 245 000 00000 019	SEW - PHONE-COVID-19	204	579	-	-	-
412 E 43250 251 000 00000 000	SEW - MLGW Collection Fee	29,638	30,549	30,000	30,000	30,000
412 E 43250 252 000 00000 000	SEW - Legal Services	2,580	7,436	2,000	2,000	2,000

		ACTUAL FY2019-2020	ACTUAL FY2020-2021	PLAN FY2021-2022	ESTIMATED FY2021-2022	PLAN FY2022-2023
OPERATING EXPENSES (Continued)						
Sewer System Administration (Continued)						
412 E 43250 253 000 00000 000	SEW - Accounting & Auditing	$ 8,000	$ 8,000	$ 9,000	$ 9,000	$ 9,270
412 E 43250 254 000 00000 000	SEW - Arch/Eng/Landscaping	6,153	-	10,000	10,000	10,000
412 E 43250 259 000 00000 000	SEW - Other Professional	49,312	27,836	30,000	30,000	30,000
412 E 43250 261 000 00000 000	SEW - Repair & Maintenance	123,282	2,633	4,000	4,000	4,000
412 E 43250 266 000 00000 000	SEW - Repair & Maintenance	16,566	1,085	25,000	25,000	15,000
412 E 43250 280 000 00000 000	SEW - Travel	-	-	2,500	2,500	4,000
412 E 43250 287 000 00000 000	SEW - Meals & Entertainment	-	-	1,000	1,000	1,000
412 E 43250 290 000 00000 000	SEW - Contracted Service	43,032	79,292	30,000	30,000	30,000
412 E 43250 310 000 00000 000	SEW - Office Supplies &	1,840	607	3,000	3,000	3,000
412 E 43250 322 000 00000 000	SEW - Chemical, Laboratory,	14,931	7,381	10,000	10,000	10,000
412 E 43250 331 000 00000 000	SEW - Gas, Oil, Diesel	6,237	5,868	10,000	10,000	10,000
412 E 43250 333 000 00000 000	SEW - Other Equipment Parts	35,063	123,420	50,000	50,000	50,000
412 E 43250 341 000 00000 000	SEW - Tools	3,284	2,000	2,000	2,000	2,000
412 E 43250 452 000 00000 000	SEW - Gravel & Sand	2,761	-	5,000	5,000	5,000
412 E 43250 454 000 00000 000	SEW - Sewer Line Materials	270	2,833	3,000	3,000	3,000
412 E 43250 511 000 00000 000	SEW - Insurance On Buildings	25,370	33,484	34,000	43,300	42,000
412 E 43250 513 000 00000 000	SEW - Liability	4,823	5,064	6,000	6,000	6,000
412 E 43250 533 000 00000 000	SEW - Machinery &	-	2,535	5,000	5,000	5,000
Total sewer system administration		519,597	501,243	422,800	432,100	434,570
Depreciation Expense						
412 E 43250 950 000 00000 000	SEW - Depreciation Expense	505,669	513,026	510,000	510,000	510,000
Total depreciation expense		505,669	513,026	510,000	510,000	510,000
Total operating expenses		1,328,138	1,352,746	1,424,010	1,316,835	1,584,370
Operating income		968,289	554,101	783,046	595,659	947,679
NONOPERATING REVENUES (EXPENSES)						
Interest Income						
412 R 36100 000 000 00000 000	Interest Earned - Checking	14,189	3,271	5,110	5,110	2,957
Interest and Fiscal Charges						
412 E 43250 611 000 00000 000	SEW - Interest On Long Term	(57,526)	(8,871)	(130,000)	(10,000)	(20,766)
412 E 43250 614 000 00000 000	SEW - Fees (Tml Bond	(26,161)	(23,633)	(30,000)	(30,000)	(25,000)
Loss on Sale of Capital Assets						
412 R 36330 000 000 00000 000	Gain or Loss on Assets	-	(2,748)	-	-	-
Net nonoperating revenues (expenses)		(69,498)	(31,981)	(154,890)	(34,890)	(42,809)

	ACTUAL FY2019-2020	ACTUAL FY2020-2021	PLAN FY2021-2022	ESTIMATED FY2021-2022	PLAN FY2022-2023
Capital Grants and Contributions					
412 R 33816 000 000 00000 000 ARPA SLFRF Grant	$ -	$ -	$ -	$ -	$ 3,751,052
412 R 36907 000 000 00000 000 Developer Contributions	41,709	-	560,069	287,284	1,028,132
Total capital grants and contributions	41,709	-	560,069	287,284	4,779,184
Change in net position	940,500	522,120	1,188,225	848,053	5,684,054
Net position, beginning	11,376,114	12,316,614	12,838,734	12,838,734	13,686,787
Net position, ending	$ 12,316,614	$ 12,838,734	$ 14,026,959	$ 13,686,787	$ 19,370,841
OTHER FINANCIAL INFORMATION:					
Capital additions	$ 378,176	$ 1,089,432	$ 5,670,000	$ 615,537	$ 8,366,000
Long-term debt repayment	$ 544,000	$ 588,000	$ 588,000	$ 612,000	$ 636,000
Debt proceeds	$ -	$ -	$ 5,000,000	$ -	$ 3,748,948
Grant funds deposits received (used)	$ -	$ -	$ -	$ 1,875,526	$ (1,875,526)
Addition to (use of) cash estimate	$ 464,961	$ (424,361)	$ (119,844)	$ 1,718,758	$ (1,962,656)
RECONCILIATION OF CHANGE IN NET POSITION TO ADDITION TO (USE OF) CASH ESTIMATE					
Change in net position	$ 940,500	$ 522,120	$ 1,188,225	$ 848,053	$ 5,684,054
Plus:					
Grant funds deposited	-	-	-	1,875,526	-
Debt proceeds	-	-	5,000,000	-	3,748,948
Pension expense higher than amount paid	3,189	2,348	-	-	-
Changes in assets and liabilities	(20,512)	212,829	-	-	-
Loss (gain) on sale of assets	-	2,748	-	-	-
Non-cash depreciation expense	505,669	513,026	510,000	510,000	510,000
Less:					
Use of grant funds deposited	-	-	-	-	(1,875,526)
Non-cash developer contributions	(41,709)	-	(560,069)	(287,284)	(1,028,132)
Capital additions	(378,176)	(1,089,432)	(5,670,000)	(615,537)	(8,366,000)
Long-term debt repayment	(544,000)	(588,000)	(588,000)	(612,000)	(636,000)
Addition to (use of) cash estimate	464,961	(424,361)	(119,844)	1,718,758	(1,962,656)
Cash and cash equivalents, beginning	1,836,020	2,300,981	1,876,620	1,876,620	3,595,378
Cash and cash equivalents, ending	$ 2,300,981	$ 1,876,620	$ 1,756,776	$ 3,595,378	$ 1,632,722