



Board of Commissioners
Regular Meeting Agenda
Thursday, June 9, 2022, 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** - adopting the annual budget and tax rate for the fiscal year beginning July 1, 2022 and ending June 30, 2023. *Sponsored by Michael Walker*
 2. **Ordinance - Final Reading** - to amend the Land Development Regulations of the City of Lakeland, Tennessee, to clarify requirements for fence materials in buffers and yards and to grant the Design Review Commission the authority to permit alternative fence materials, colors, heights, opacity, and opening intervals. *Sponsored by Donald Anthony*
- VI. TREASURER'S REPORT:
 1. Treasurer's Report - FYTD May 31, 2022
- 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:
May 12, 2022

XI. REGULAR AGENDA:

1. **Ordinance - Final Reading** - adopting the annual budget and tax rate for the fiscal year beginning July 1, 2022 and ending June 30, 2023. *Sponsored by Michael Walker*
2. **Ordinance - Final Reading** - to amend the Land Development Regulations of the City of Lakeland, Tennessee, to clarify requirements for fence materials in buffers and yards and to grant the Design Review Commission the authority to permit alternative fence materials, colors, heights, opacity, and opening intervals. *Sponsored by Donald Anthony*
3. **Ordinance - First Reading** - to adopt the bylaws of the Community Advisory Board of the City of Lakeland, Tennessee. *Sponsored by Vice-Mayor Dial*
4. **Resolution** - to reappoint members to the Community Advisory Board. *Sponsored by Vice-Mayor Dial*
5. **Resolution** - authorizing the execution of an engagement letter with Lauren Gann, CPA for contracted finance services. *Sponsored by Michael Walker*
6. **Resolution** - appointing Donald Anthony, Planning Director, as President of the Industrial Development Board of the City of Lakeland, Tennessee. *Sponsored by the IDB, presented by Shane Horn*
7. **Resolution** - approving an Outline Plan for Ashmont Planned Development. *Sponsored by the MPC, presented by Donald Anthony*
8. **Resolution** - approving a Preliminary Development Plan for Glide Xpress Planned Development. *Sponsored by the MPC, presented by Donald Anthony*
9. **Resolution** - adopting a revised internal control manual of the Board of Education of the Lakeland School System. *Sponsored by the LSS BOE, presented by Michael Walker*

10. **Resolution** - adopting a revised internal control manual of the City of Lakeland. *Sponsored by Michael Walker*
11. **Resolution** - approving the purchase of furniture and fixtures for city hall from Office Interiors. *Sponsored by Michael Walker*
12. **Resolution** - to approve a Memorandum of Understanding between Shelby County Government and the City of Lakeland for non-competitive American Rescue Plan Fiscal Recovery dollars. *Sponsored by Emily Harrell*
13. **Resolution** - to approve the purchase and installation of RTU panels for three sewer pump stations. *Sponsored by Emily Harrell*
14. **Resolution** - authorizing the release of the Security for Public and Common Improvements in Oakwood Grove Subdivision Phases 1A, 2A, 3A, and Phase 2. *Sponsored by Emily Harrell*
15. **Resolution** – authorizing the City Manager to execute an agreement with Central Technologies, Inc. for access control improvements. *Sponsored by Josh Thompson*
16. **Resolution** - proclaiming July 2022 as Parks and Recreation Month in the City of Lakeland, Tennessee. *Sponsored by Patrick O'Mara*
17. **Resolution** - directing staff to submit an RFP for a sports tourism economic development feasibility study. *Sponsored by the EDC, presented by Commissioner Wright*
18. Discussion and possible action on design and engineering for Phase II of the Lakeland Athletic Complex. *Sponsored by Patrick O'Mara*

XII. ANNOUNCEMENTS:

XIII. ADJOURNMENT:

CITY OF
LAKE LAND
TENNESSEE



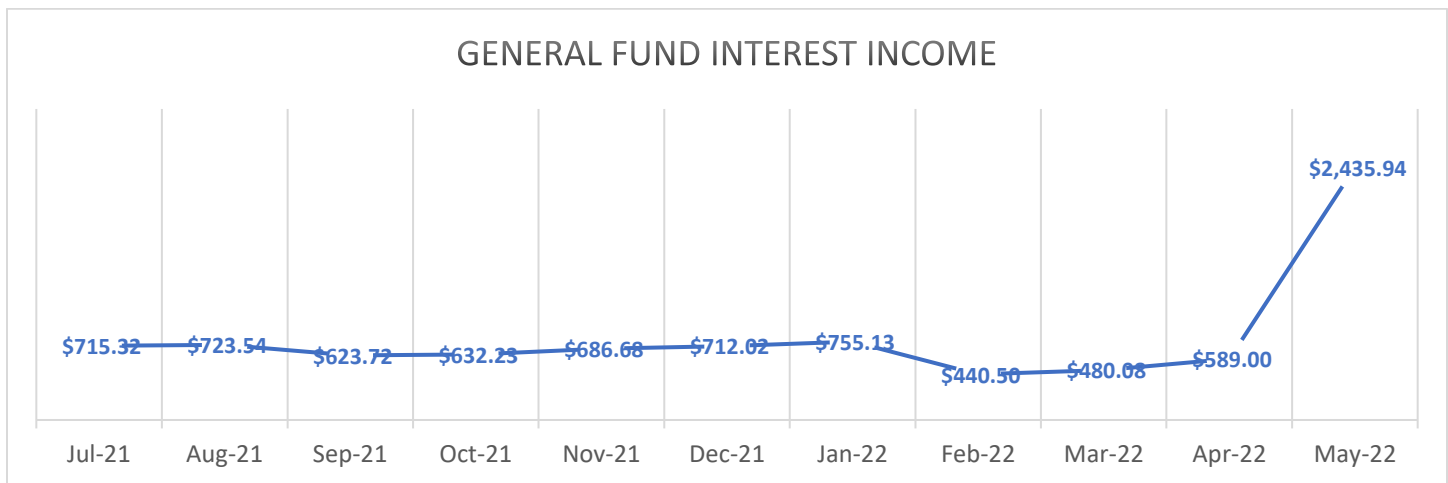
MAY 2022
TREASURER'S REPORT

BOARD SUMMARY

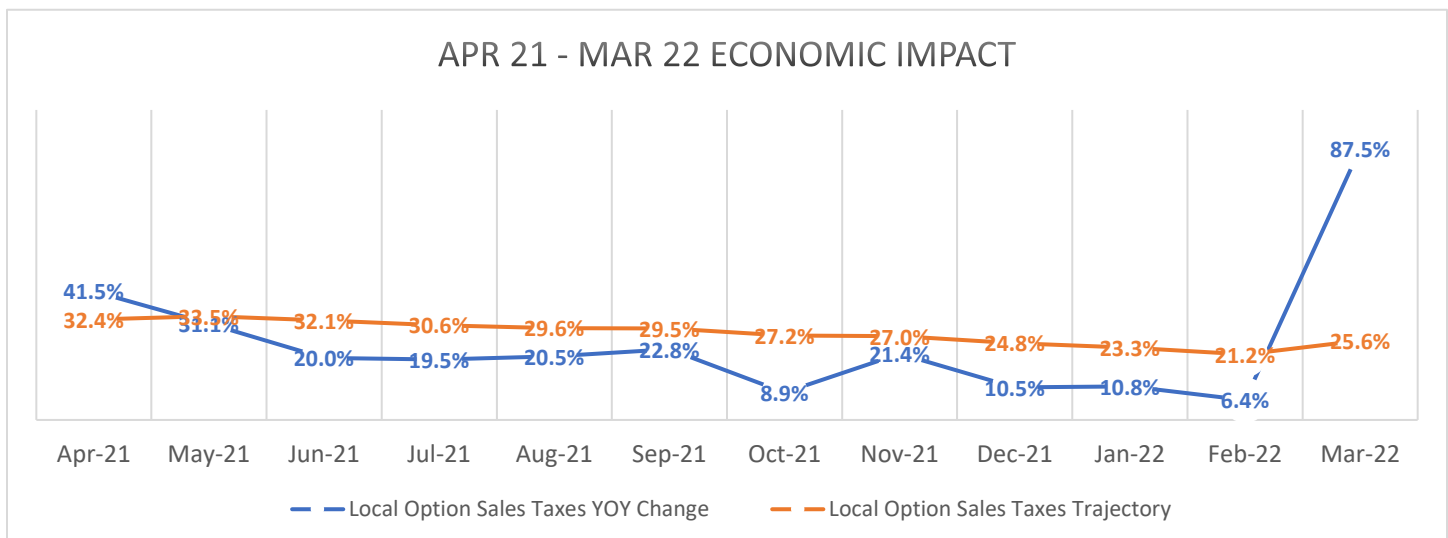
The following Board Summary is provided to assist in the review of the detailed monthly Treasurer's Report on the following pages. The Treasurer's Report provides monthly fiscal-year-to-date operating results for the General Fund, the State Street Aid Fund, the Debt Service Fund, the Sewer Fund, the 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:
 - 99% of property tax revenues have been collected
 - With year-end accruals, Grants revenues should significantly improve – TDOT has been slow to pay invoices in recent months, but collection is expected
 - May 2022 was the first full month with the General Fund reserve balance invested with the LGIP, and the results are worth noting as to impact on interest income:

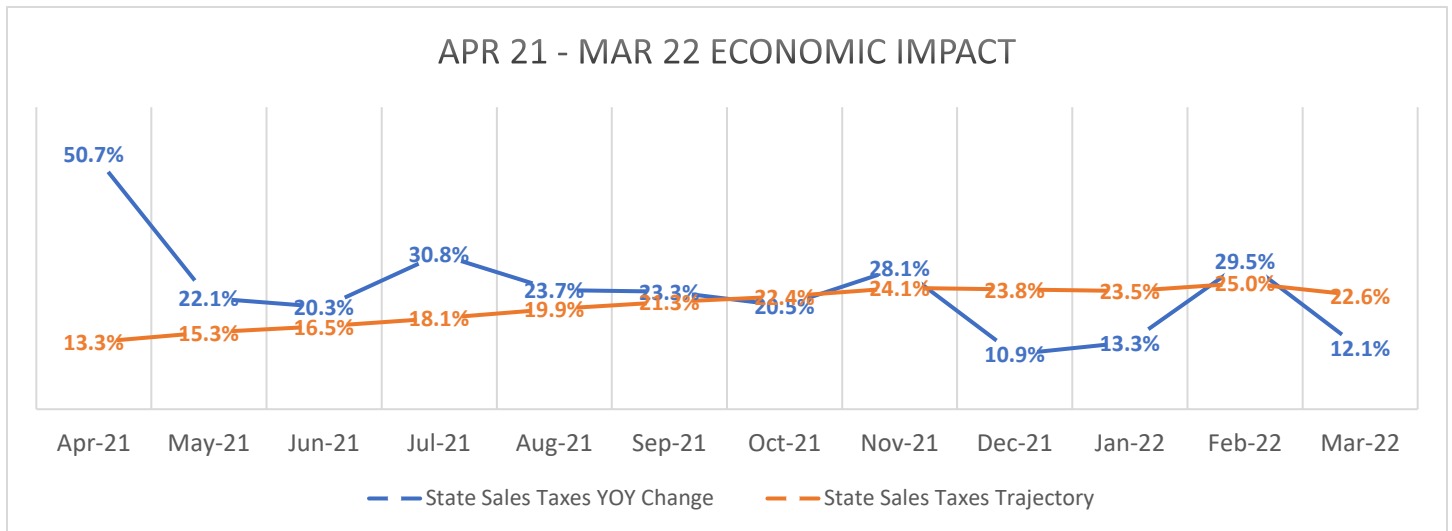


- **Economic Trends:** Local Option Sales Tax increase for amounts received in the month (two months prior transactions) was significantly higher than in the prior year at an 87.5% increase



BOARD SUMMARY (CONTINUED)

- General Fund (continued)
 - **Economic Trends:** State Sales Tax were *12.1% higher* than for the same period in FY21

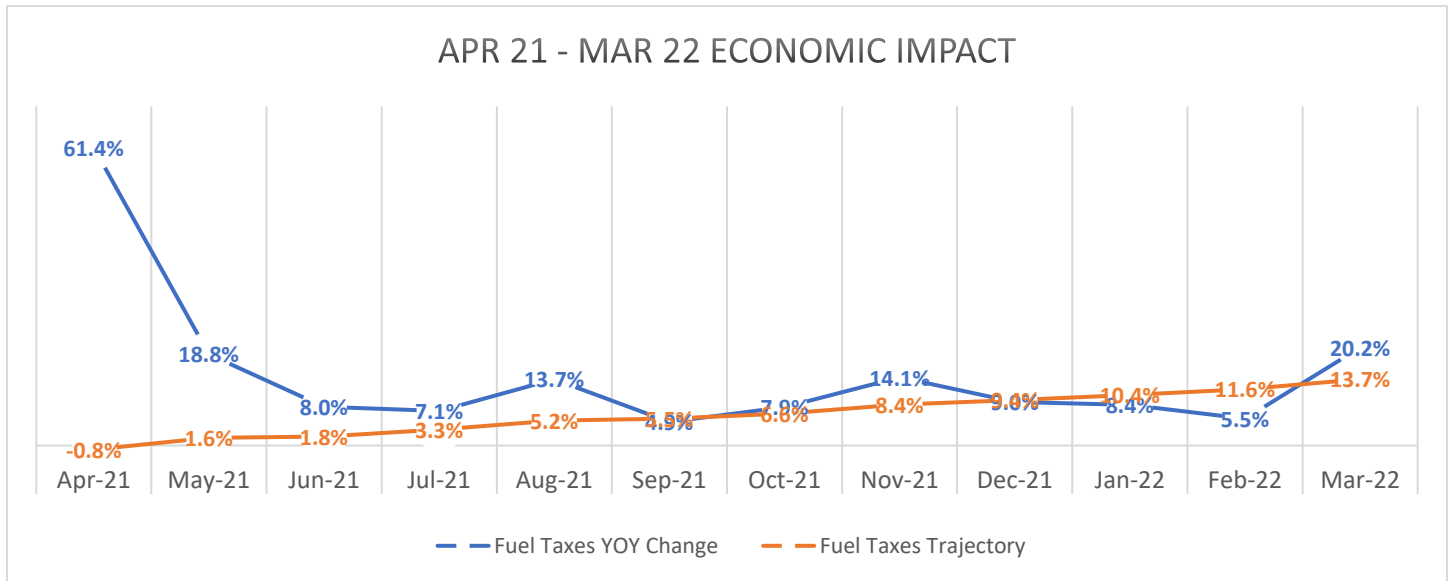


- The full budgeted amounts for New Canada Road (expenditures and grant revenues) will not be expended in FY 22. Therefore, expenditures compared to budget target percentage will continue to appear low, for both capital outlays and grant revenues

BOARD SUMMARY (CONTINUED)

- State Street Aid Fund:

- Revenues exceed FYTD target due to Governor's appropriation grant received
- Economic Trends: Fuel taxes continue to return to pre-pandemic levels, with the trajectory (trailing 12-month average) reaching 13.7%



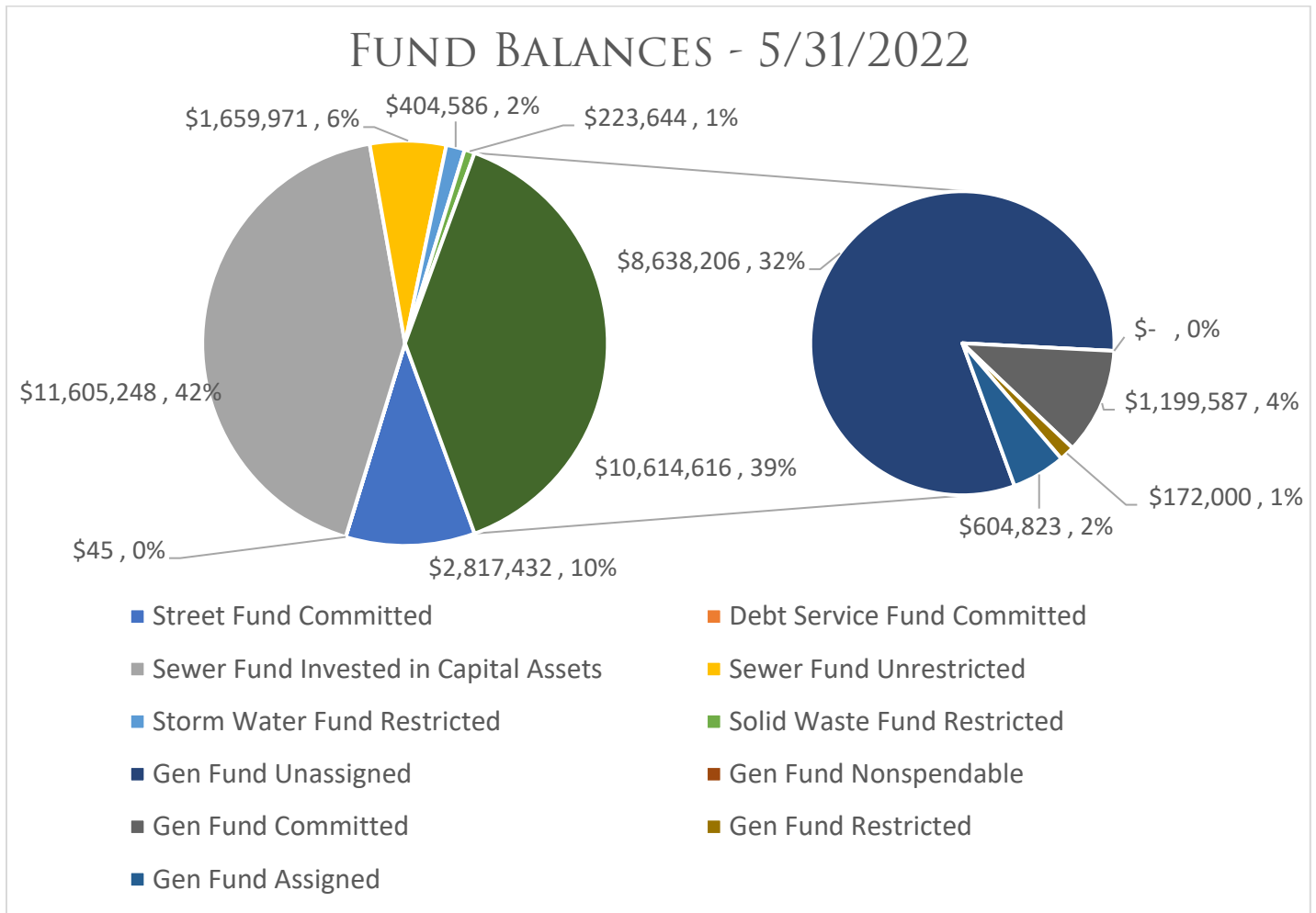
- Expenditures overall are lower than FYTD target due to timing of the paving projects that will occur over the summer of 2022, with receipt of invoices trailing the work done

- Storm Water Fund:

- Expenditures are significantly lower than FYTD target due to the timing of capital outlays

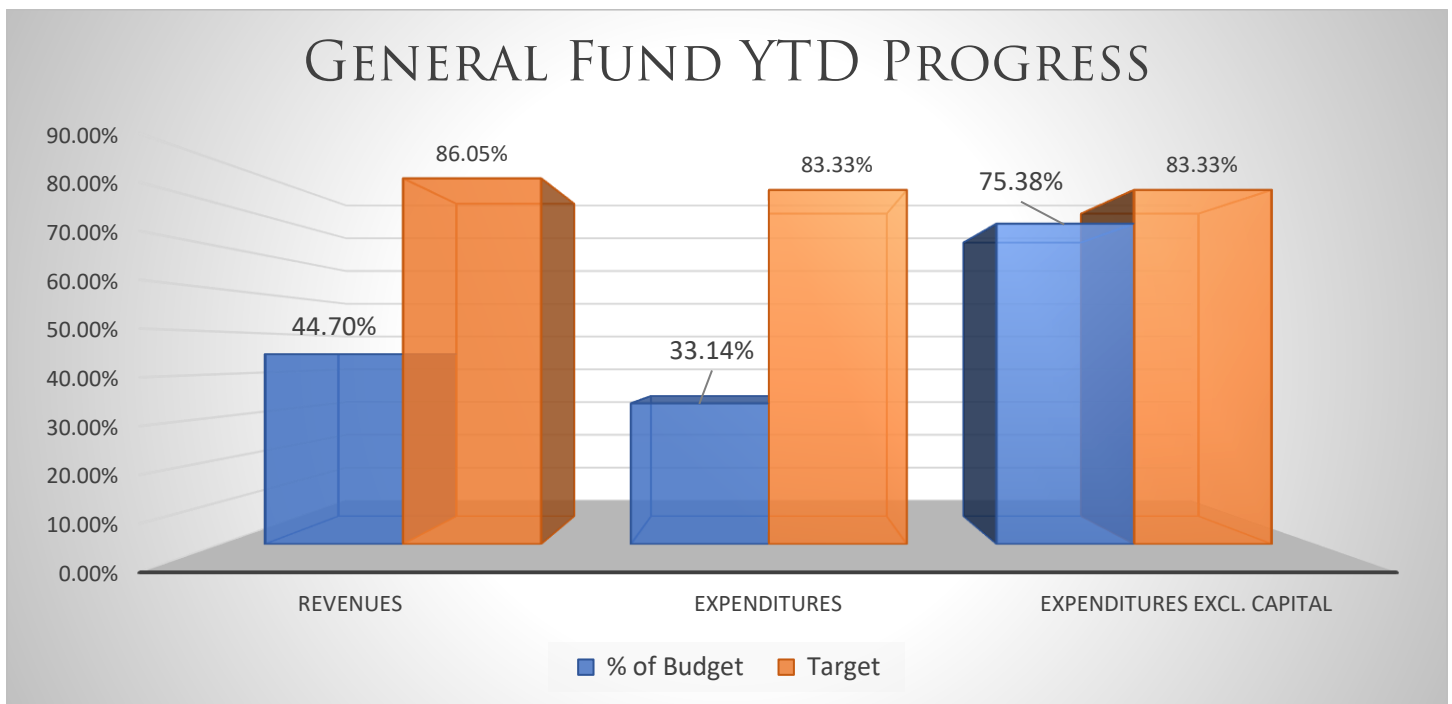
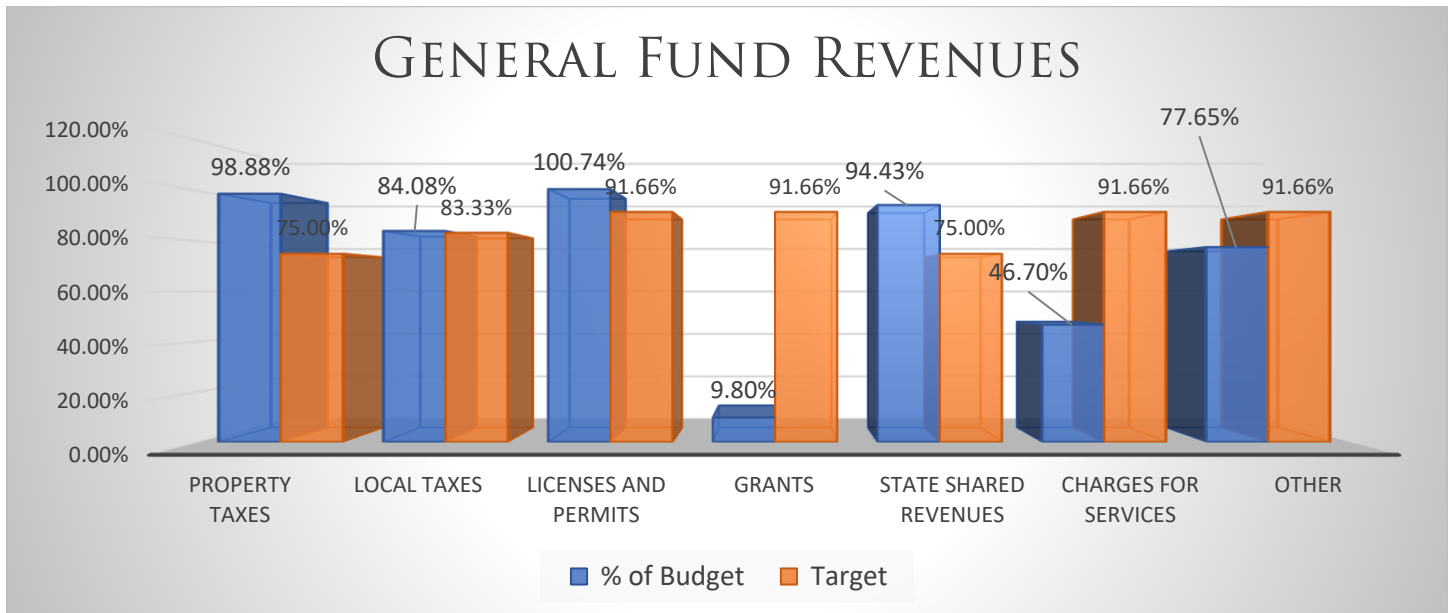
BOARD SUMMARY (CONTINUED)

Fund Balance and Net Position - Across all funds (of the City), fund balance (and net position) remained mostly flat during the month, an increase of \$190K from \$27,135,783 to \$27,325,542, primarily realized in the Sewer Fund.



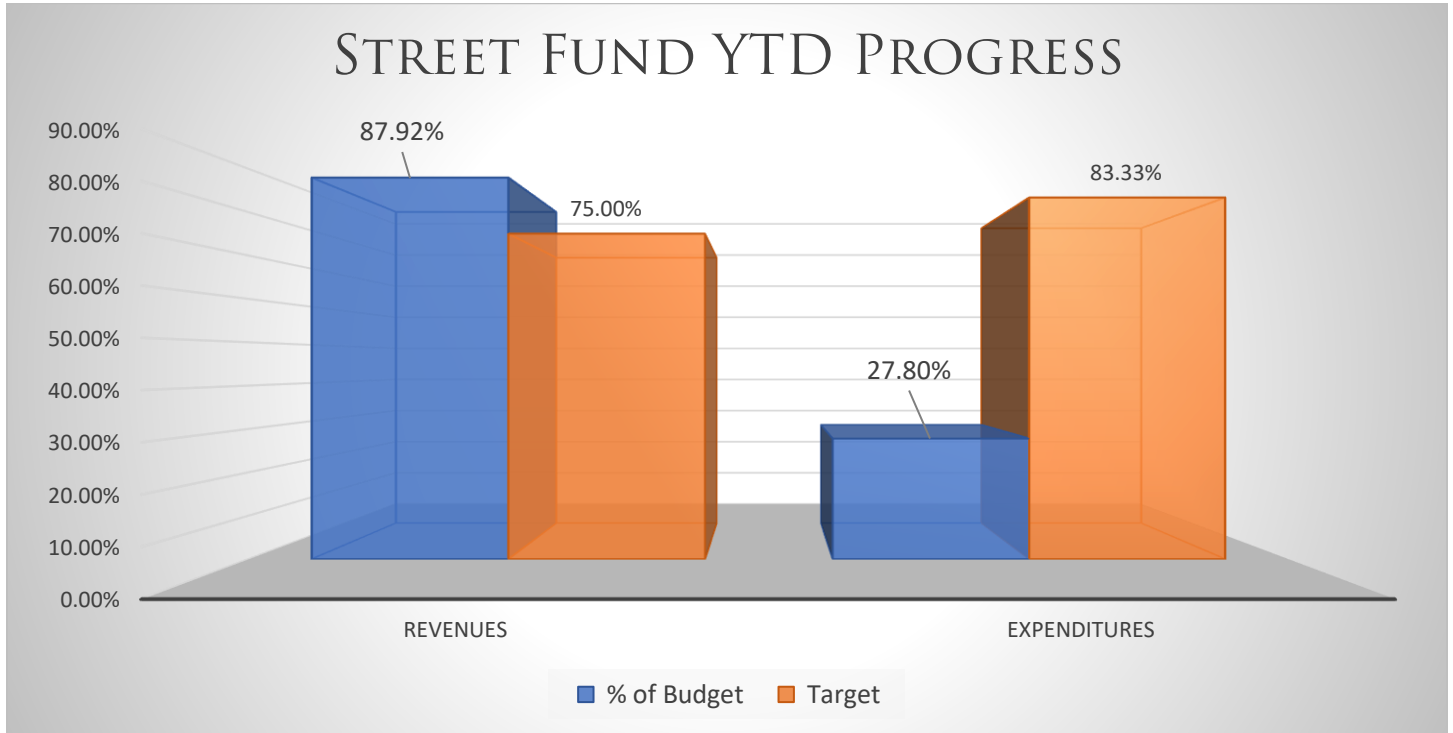
BOARD SUMMARY (CONTINUED)

General Fund Summary

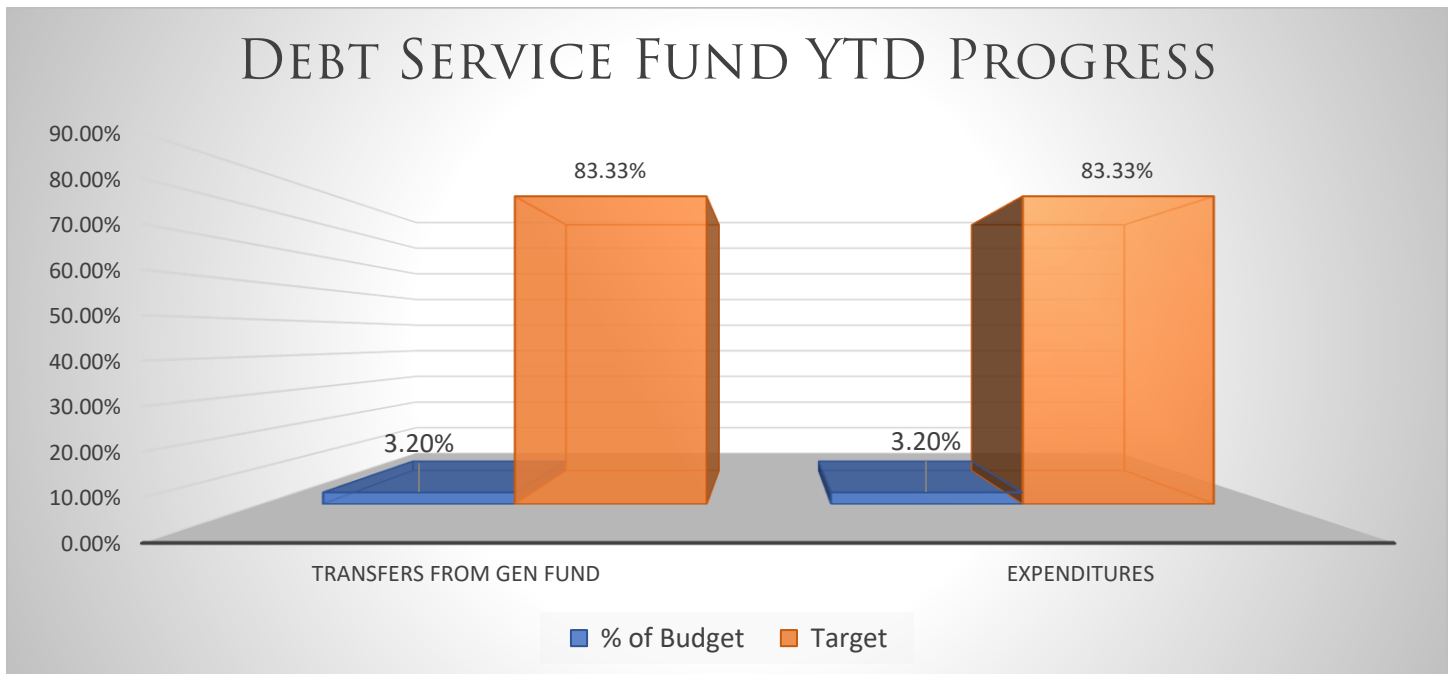


BOARD SUMMARY (CONTINUED)

State Street Aid Fund Summary

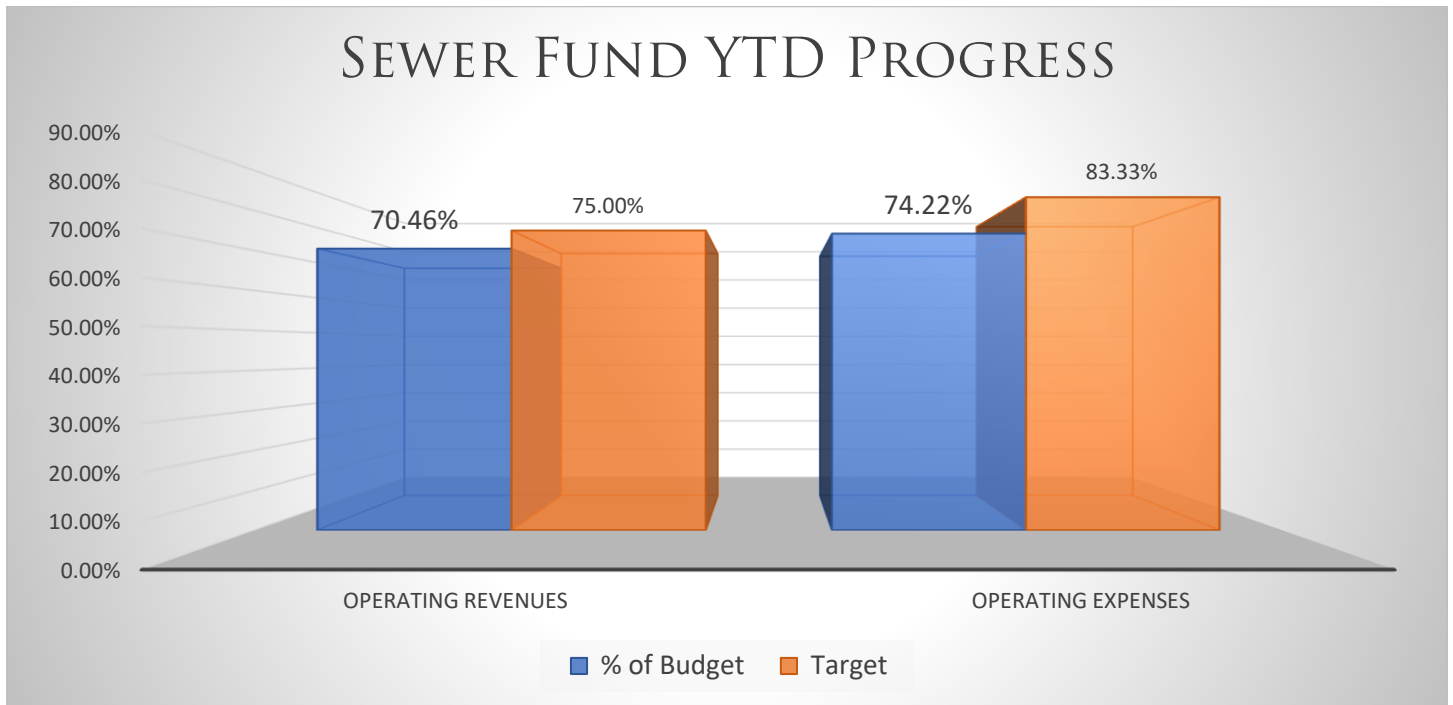


Debt Service Fund Summary

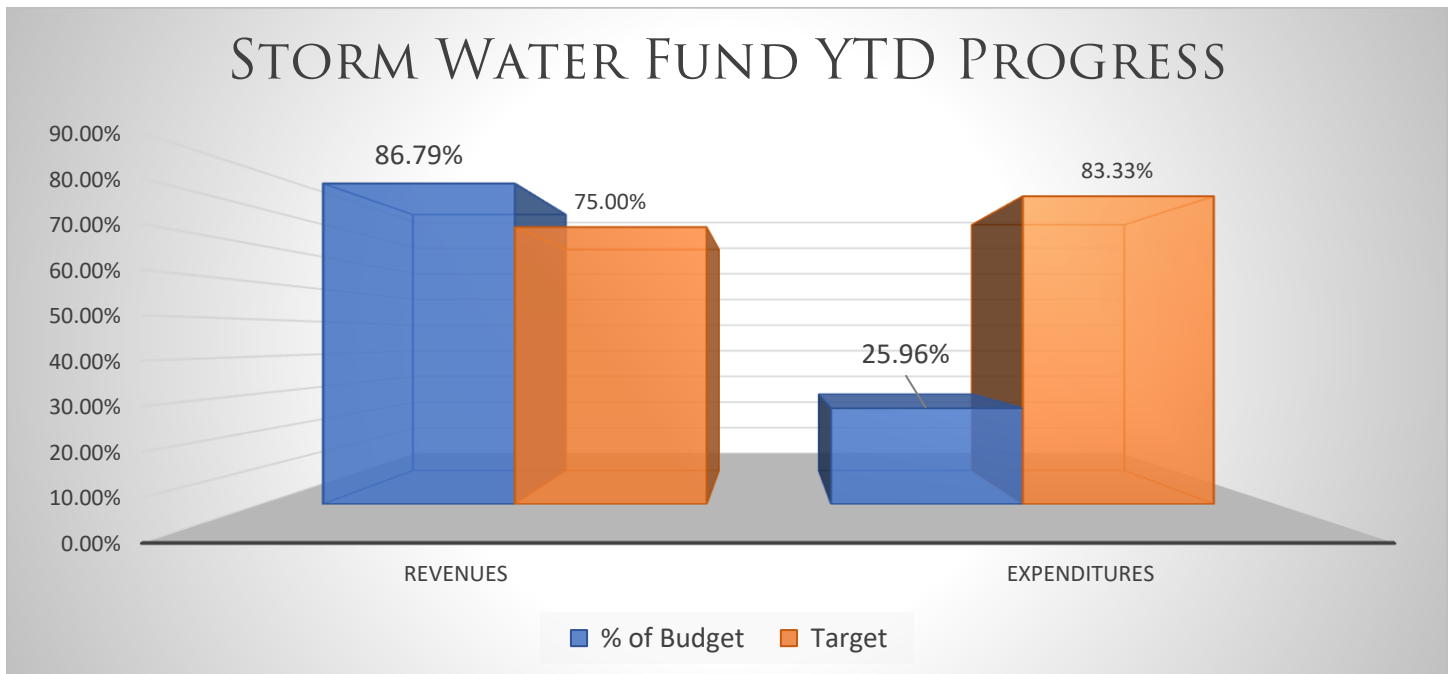


BOARD SUMMARY (CONTINUED)

Sewer Fund Summary

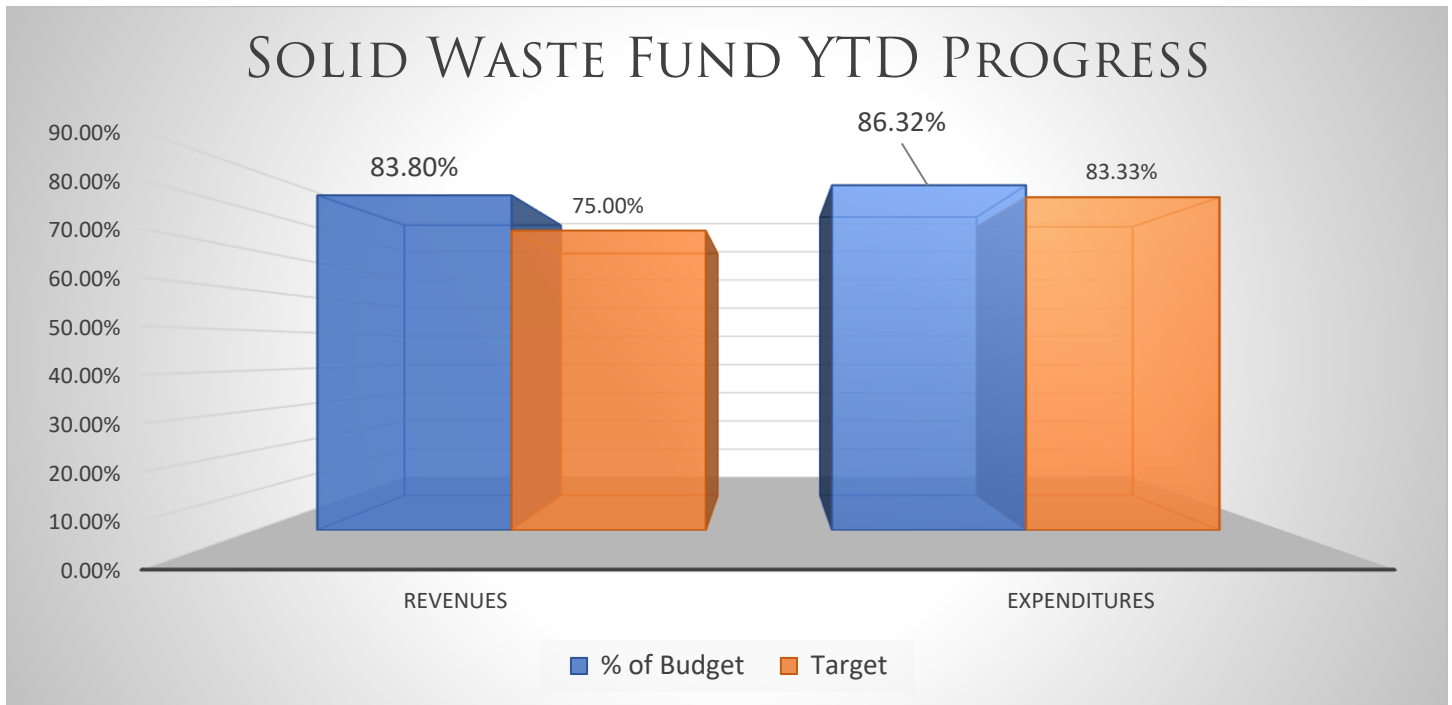


Storm Water Fund Summary



BOARD SUMMARY (CONTINUED)

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 2022 are as noted in Appendix A at the back of this Treasurer’s Report.

BOARD SUMMARY (CONTINUED)

Outstanding Debt Update – by Purpose of Debt

Profile Summary

Type	Fund	Purpose
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Profile as of

05/31/2022

[Export Data](#)

Viewing 6 Purposes with 7 total issues [View All Issues](#)

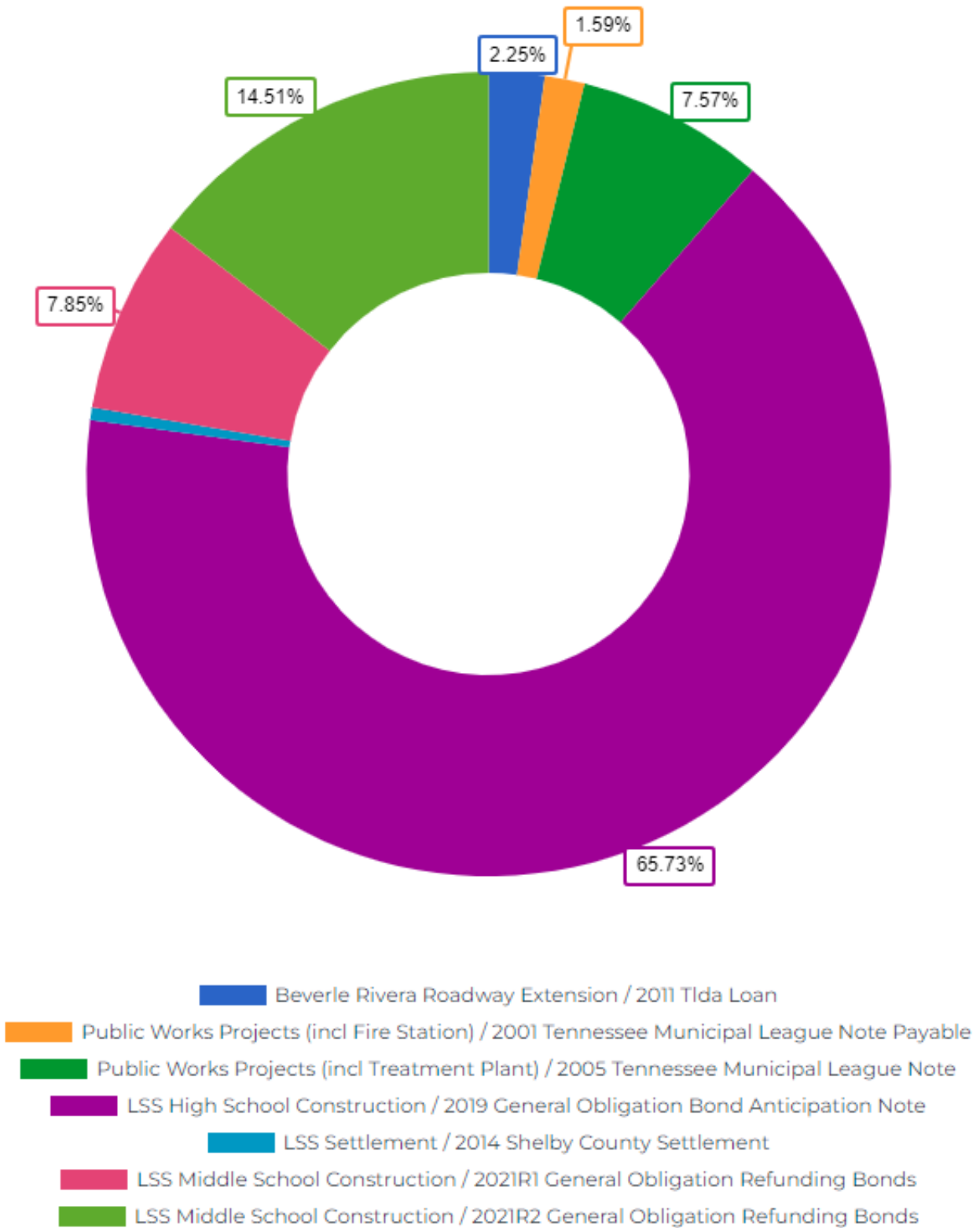
Total Outstanding Par Amount: **62,497,798**

☐	Title	Original Par Amount	Outstanding Par Amount
☐	BEVERLE RIVERA ROADWAY EXTENSION (1 Issue)	1,490,397	1,311,865
☐	LSS HIGH SCHOOL CONSTRUCTION (1 Issue)	43,500,000	43,500,000
☐	LSS MIDDLE SCHOOL CONSTRUCTION (2 Issues)	14,794,500	14,556,013
☐	LSS SETTLEMENT (1 Issue)	332,443	222,825
☐	PUBLIC WORKS PROJECTS (INCL FIRE STATION) (1 Issue)	3,237,095	206,095
☐	PUBLIC WORKS PROJECTS (INCL TREATMENT PLANT) (1 Issue)	9,811,191	2,701,000
+ Audited Financial Statements: 06/30/2021			

* Does not include 2022 CON interim financing balance

BOARD SUMMARY (CONTINUED)

Debt Mix – by Purpose of Debt



MAY FISCAL YEAR-TO-DATE RESULTS



CITY OF LAKELAND
BALANCE SHEET - ALL CITY GOVERNMENTAL FUNDS - UNAUDITED
May 31, 2022

	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	\$ 10,587,754	\$ 45	\$ 2,867,498	\$ 374,586	\$ 231,832	\$ 14,061,715
Receivables						
Property taxes, net of allowance	4,742,729	-	-	-	-	4,742,729
Other	15,244	-	-	30,000	-	45,244
Prepaid items	500	-	-	-	-	500
Inventory	4,613	-	-	-	-	4,613
Restricted cash	172,614	-	-	-	-	172,614
Total assets	\$ 15,523,454	\$ 45	\$ 2,867,498	\$ 404,586	\$ 231,832	\$ 19,027,415
LIABILITIES						
Accounts payable and accrued liabilities	\$ 30,105	\$ -	\$ 50,066	\$ -	\$ 8,188	\$ 88,359
Deposits	129,050	-	-	-	-	129,050
Due to other funds	315	-	-	-	-	315
Total liabilities	159,470	-	50,066	-	8,188	217,724
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue						
Property taxes	4,734,124	-	-	-	-	4,734,124
Grants	6,445	-	-	-	-	6,445
Other	8,799	-	-	-	-	8,799
Total deferred inflows of resources	4,749,368	-	-	-	-	4,749,368
FUND BALANCES						
Restricted	172,000	-	-	404,586	223,644	800,230
Committed	1,199,587	45	2,817,432	-	-	4,017,064
Assigned	604,823	-	-	-	-	604,823
Unassigned	8,638,206	-	-	-	-	8,638,206
Total fund balances	10,614,616	45	2,817,432	404,586	223,644	14,060,323
Total liabilities, deferred inflows of resources, and fund balances	\$ 15,523,454	\$ 45	\$ 2,867,498	\$ 404,586	\$ 231,832	\$ 19,027,415

CITY OF LAKELAND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL CITY GOVERNMENTAL FUNDS - UNAUDITED - FOR THE FYTD PERIOD ENDED
May 31, 2022

	GOVERNMENTAL FUNDS - MODIFIED ACCRUAL					TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	DEBT SERVICE FUND	STATE STREET AID FUND	STORM WATER FUND	SOLID WASTE FUND	
REVENUES						
Property taxes	\$ 4,648,477	\$ -	\$ -	\$ -	\$ -	\$ 4,648,477
Local taxes	2,220,980	-	-	-	-	2,220,980
Intergovernmental	1,388,550	-	365,103	-	-	1,753,653
Licenses and permits	256,612	-	-	-	-	256,612
Charges for services	155,986	-	-	198,365	1,106,359	1,460,710
Federal, state, and local grants	1,256,513	-	153,314	-	-	1,409,827
Interest income	8,794	2	-	-	-	8,796
Other	10,483	-	-	-	1,415	11,898
Total revenues	9,946,395	2	518,417	198,365	1,107,774	11,770,953
EXPENDITURES						
Current						
General government	1,745,460	-	-	-	-	1,745,460
Community development	645,489	-	-	-	-	645,489
Public works	554,181	-	983,912	59,753	1,112,183	2,710,029
Parks and recreation	641,228	-	-	-	-	641,228
Capital Outlay	3,761,639	-	457,204	492	53,832	4,273,167
Debt Service						
Principal	-	575,272	-	-	-	575,272
Interest and fiscal charges	-	1,048,797	-	-	-	1,048,797
Total expenditures	7,347,997	1,624,069	1,441,116	60,245	1,166,015	11,639,442
Excess of revenues over expenditures	2,598,398	(1,624,067)	(922,699)	138,120	(58,241)	131,511
OTHER FINANCING SOURCES (USES)						
Issuance of debt	1,519,228	-	-	-	-	1,519,228
Transfers in	700,000	1,624,070	3,184,556	-	-	5,508,626
Transfers out	(5,490,841)	-	-	-	-	(5,490,841)
Total other financing sources (uses)	(3,271,613)	1,624,070	3,184,556	-	-	1,537,013
Net change in fund balances	(673,215)	3	2,261,857	138,120	(58,241)	1,668,524
Fund balances - beginning	11,287,831	42	555,575	266,466	281,885	12,391,799
Fund balances - ending	\$ 10,614,616	\$ 45	\$ 2,817,432	\$ 404,586	\$ 223,644	\$ 14,060,323

CITY OF LAKELAND, TN
SEWER FUND
STATEMENT OF NET POSITION
MAY 31, 2022

ASSETS

Current assets:

Cash and cash equivalents	\$ 1,824,720
Restricted cash and cash equivalents	1,875,526
Receivables	
Interest	1,721
Total current assets	<u>3,701,967</u>

Capital assets:

Capital assets, not being depreciated	1,033,753
Capital assets, being depreciated - net	<u>13,272,495</u>
Total capital assets	14,306,248

Total assets	<u>18,008,215</u>
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DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows Related to Pensions	18,704
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LIABILITIES

Current liabilities:

Accounts payable and accrued expenses	173,368
Deposits	1,875,526
Current portion of notes payable	<u>588,000</u>
Total current liabilities	2,636,894

Noncurrent liabilities:

Net pension liability	3,576
Notes payable, net of current portion	<u>2,113,000</u>
Total liabilities	4,753,470

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows Related to Pensions	<u>8,230</u>
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NET POSITION

Net investment in capital assets	11,605,248
Unrestricted	<u>1,659,971</u>
Total net position	<u><u>\$ 13,265,219</u></u>

CITY OF LAKELAND, TENNESSEE

SEWER FUND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION MAY 31, 2022

	Prior YTD 05/31/21	Current YTD 05/31/22	Plan FY 2022
Operating revenues:			
Sewer service fee	\$ 1,277,975	\$ 1,274,343	\$ 1,742,376
Service connection fees	355,200	280,650	464,680
Total operating revenues	<u>1,633,175</u>	<u>1,554,993</u>	<u>2,207,056</u>
Operating expenses:			
Personnel expenses	(306,687)	(283,095)	(530,793)
General and administrative	(388,431)	(353,729)	(447,100)
Depreciation	(470,274)	(467,500)	(510,000)
Total operating expenses	<u>(1,165,392)</u>	<u>(1,104,324)</u>	<u>(1,487,893)</u>
Operating Income (Loss)	467,783	450,669	719,163
Nonoperating revenues (expenses):			
Interest income	3,049	3,651	5,110
Interest and agent Fee expense	(30,379)	(27,835)	(160,000)
Total non-operating expenses	<u>(27,330)</u>	<u>(24,184)</u>	<u>(154,890)</u>
Change in net position	440,453	426,485	564,273
Capital Contributions	<u>-</u>	<u>-</u>	<u>560,069</u>
Net position - beginning of year	<u>12,316,614</u>	<u>12,838,734</u>	<u>12,838,734</u>
Net position - May-31	<u>\$ 12,757,067</u>	<u>\$ 13,265,219</u>	<u>\$ 13,963,076</u>

CITY OF LAKELAND, TENNESSEE
SEWER FUND
STATEMENT OF CASH FLOWS
MAY 31, 2022

	<u>Current YTD</u> <u>05/31/22</u>
Cash flows from operating activities:	
Receipts from customers and users	\$ 1,690,496
Payments to suppliers/operating costs	(748,885)
Net cash provided by operating activities	<u>941,611</u>
Cash flows from noncapital financing activities:	
Repayment of advance from other funds	-
Cash flows from capital and related financing activities:	
Grant proceeds	-
Principal payments on capital debt	(612,000)
Acquisition and construction of capital assets	(357,327)
Interest paid on capital debt	(27,835)
Net cash used by capital and related financing activities	<u>(997,162)</u>
Cash flows from investing activities:	
Interest income received	<u>3,651</u>
Net increase (decrease) in cash and cash equivalents	(51,900)
Cash and cash equivalents - beginning of year	<u>1,876,620</u>
Cash and cash equivalents - May-31	<u><u>\$ 1,824,720</u></u>

CITY OF LAKELAND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GENERAL FUND

MAY 31, 2022

	Prior YTD 05/31/21	Current YTD 05/31/22	Budget FY 2022	% Earned/Used Year-to-Date
REVENUES				
Property Taxes	\$ 4,634,647	\$ 4,648,477	\$ 4,700,922	98.88%
Local Taxes	1,729,222	2,220,980	2,641,377	84.08%
Intergovernmental	1,140,202	1,388,550	1,470,458	94.43%
Licenses and permits	330,126	256,612	254,720	100.74%
Charges for services	192,072	155,986	334,000	46.70%
Federal, State, and Local Grants	1,631,759	1,256,513	12,825,895	9.80%
Other	14,769	19,277	24,824	77.65%
Total Revenues	<u>9,672,797</u>	<u>9,946,395</u>	<u>22,252,196</u>	<u>44.70%</u>
EXPENDITURES				
Current				
General government	(1,568,180)	(1,745,460)	(2,155,661)	80.97%
Community Development	(482,183)	(645,489)	(927,568)	69.59%
Public Works	(386,620)	(554,181)	(761,877)	72.74%
Parks and Recreation	(354,842)	(641,228)	(912,730)	70.25%
Capital Projects	(1,641,067)	(3,761,639)	(17,413,362)	21.60%
Total Expenditures	<u>(4,432,892)</u>	<u>(7,347,997)</u>	<u>(22,171,198)</u>	<u>33.14%</u>
Excess (deficiency) of revenues over (under) expenditures	5,239,905	2,598,398	80,998	
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	14,794,500	1,519,228	58,705,500	
Transfers in	700,000	700,000	707,100	
Transfers out	(21,182,233)	(5,490,841)	(56,358,172)	
Total Other Financing Sources	<u>(5,687,733)</u>	<u>(3,271,613)</u>	<u>3,054,428</u>	
Net Change in Fund Balance	<u>\$ (447,828)</u>	<u>\$ (673,215)</u>	<u>\$ 3,135,426</u>	
Allocation of Net Change in Fund Balance:				
Committed Fund Balance		\$ (1,165,177)		
Restricted Fund Balance		(546)		
Assigned Fund Balance		(412,552)		
Nonspendable Fund Balance		-		
Unassigned Fund Balance		905,060		
Net Change in Fund Balance		<u>\$ (673,215)</u>		

CITY OF LAKELAND
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
MAY 31, 2022

	YTD	05/31/22	Budget 2022	FY
Revenues:				
Interest	\$	2	\$	-
Total Revenues		2		-
Expenditures:				
Principal		(575,272)		(49,480,621)
Interest		(961,118)		(1,026,880)
Dues and Fees		(87,679)		(256,400)
Total Expenditures		(1,624,069)		(50,763,901)
Net excess (deficiency) of revenues over expenditures		(1,624,067)		(50,763,901)
Other Financing Sources (Uses):				
Transfers In		1,624,070		50,763,901
Total Other Financing Sources (Uses)		1,624,070		50,763,901
Net Change in Fund Balance	\$	3	\$	-

STATE STREET AID
STATEMENT OF REVENUES AND EXPENSES
MAY 31, 2022

	Prior YTD 05/31/21	Current YTD 05/31/22	Budget FY 2022
REVENUES:			
State shared revenue	\$ 334,332	\$ 365,103	\$ 436,320
Grant Revenue	-	153,314	153,314
Total revenues	<u>334,332</u>	<u>518,417</u>	<u>589,634</u>
EXPENDITURES:			
Personnel expenses	(178,366)	(148,688)	(258,993)
Public works	(686,838)	(835,224)	(3,368,773)
Capital projects	(305,248)	(457,204)	(701,997)
Total expenditures	<u>(1,170,452)</u>	<u>(1,441,116)</u>	<u>(4,329,763)</u>
Net excess (deficiency) of revenues over expenditures	(836,120)	(922,699)	(3,740,129)
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>1,574,617</u>	<u>3,184,556</u>	<u>3,184,556</u>
Total other financing sources (uses):	<u>1,574,617</u>	<u>3,184,556</u>	<u>3,184,556</u>
Net change in fund balance	738,497	2,261,857	(555,573)
Fund balance - beginning of year	<u>294,322</u>	<u>555,575</u>	<u>555,575</u>
Fund balance - May 31	<u>\$ 1,032,819</u>	<u>\$ 2,817,432</u>	<u>\$ 2</u>

STORM WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
MAY 31, 2022

	Prior YTD 05/31/21	Current YTD 05/31/22	Budget FY 2022
REVENUES:			
Storm Water Fees	\$ 160,993	\$ 168,065	\$ 198,566
Other	23,550	30,300	30,000
Total revenues	<u>184,543</u>	<u>198,365</u>	<u>228,566</u>
EXPENDITURES:			
Personnel expenses	(38,191)	(50,407)	(56,287)
General and administrative	(12,913)	(9,346)	(25,810)
Capital	(274,722)	(492)	(150,000)
Total expenditures	<u>(325,826)</u>	<u>(60,245)</u>	<u>(232,097)</u>
Net change in fund balance	(141,283)	138,120	(3,531)
Fund balance - beginning of year	<u>168,394</u>	<u>266,466</u>	<u>266,466</u>
Fund balance - May 31	<u>\$ 27,111</u>	<u>\$ 404,586</u>	<u>\$ 262,935</u>

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES
MAY 31, 2022

	Prior YTD 05/31/21	Current YTD 05/31/22	Budget FY 2022
REVENUES:			
Solid waste collection fees	\$ 1,075,142	\$ 1,106,359	\$ 1,320,444
Grant revenues	138,760	-	-
Other	1,575	1,415	1,500
Total revenues	<u>1,215,477</u>	<u>1,107,774</u>	<u>1,321,944</u>
EXPENDITURES:			
Personnel expenditures	(176,685)	(134,798)	(153,216)
General and administrative	(55,660)	(52,070)	(88,700)
Contracted services	(938,521)	(925,315)	(1,055,000)
Capital	(167,405)	(53,832)	(53,833)
Total expenditures	<u>(1,338,271)</u>	<u>(1,166,015)</u>	<u>(1,350,749)</u>
Net change in fund balance	(122,794)	(58,241)	(28,805)
Fund balance - beginning of year	<u>547,021</u>	<u>281,885</u>	<u>281,885</u>
Fund balance - May 31	<u>\$ 424,227</u>	<u>\$ 223,644</u>	<u>\$ 253,080</u>

APPENDIX A – BUDGETARY TRANSFERS



EXHIBIT A - CUMULATIVE BUDGET TRANSFERS FYTD AS OF 5.31.2022

Fnd T Acct Obj Prj Loc Prg	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 132 000 00000 000	GOV - Bonus Pay	76,119.00	0.00	0.00	-550.00	75,569.00
110 E 41000 143 000 00000 000	GOV - Retirement	8,625.00	0.00	293.00	3,700.00	12,618.00
110 E 41000 147 000 00000 000	GOV - Unemployment	0.00	0.00	0.00	550.00	550.00
110 E 41000 148 000 00000 000	GOV - Education/Training	5,000.00	0.00	0.00	-1,500.00	3,500.00
110 E 41000 212 000 00000 000	GOV - Employee Engagement	0.00	0.00	0.00	300.00	300.00
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	12,000.00	0.00	0.00	-2,200.00	9,800.00
110 E 41000 241 000 00000 000	GOV - Electric	16,000.00	0.00	0.00	-3,300.00	12,700.00
110 E 41000 242 000 00000 000	GOV - Water	1,000.00	0.00	0.00	3,300.00	4,300.00
110 E 41000 251 000 00000 000	GOV - Trustee Collection Fees	22,000.00	0.00	0.00	4,700.00	26,700.00
110 E 41000 252 000 00000 000	GOV - Legal Services	100,000.00	0.00	0.00	14,000.00	114,000.00
110 E 41000 252 000 00000 600	GOV - Legal Services - Bonds	3,500.00	0.00	0.00	-3,500.00	0.00
110 E 41000 252 000 00000 800	GOV Legal Services - COVID-19	0.00	0.00	0.00	15,500.00	15,500.00
110 E 41000 253 000 00000 000	GOV - Accounting & Auditing Se	33,000.00	0.00	0.00	-5,080.00	27,920.00
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	23,000.00	0.00	0.00	3,000.00	26,000.00
110 E 41000 261 000 00000 000	GOV - Repair & Maintenance Veh	1,500.00	0.00	0.00	-1,500.00	0.00
110 E 41000 280 000 00000 000	GOV - Travel	4,000.00	0.00	0.00	-4,000.00	0.00
110 E 41000 290 000 00000 000	GOV - Contracted Service	105,000.00	0.00	25,000.00	-14,420.00	115,580.00
110 E 41000 299 000 00000 000	GOV - Contingency	2,000.00	0.00	0.00	-300.00	1,700.00
110 E 41000 300 000 00000 000	GOV - Neighborhood Watch	12,000.00	0.00	0.00	-11,000.00	1,000.00
110 E 41000 331 000 00000 000	GOV - Gas, Oil, Diesel	800.00	0.00	0.00	700.00	1,500.00
110 E 41000 513 000 00000 000	GOV - Liability	33,000.00	0.00	3,600.00	-1,087.00	35,513.00
110 E 41000 932 000 00000 000	GOV - Building Improvements	80,000.00	0.00	0.00	-213.00	79,787.00
110 E 41000 951 000 00000 000	GOV - Furn & Fixtures	0.00	0.00	0.00	16,600.00	16,600.00
110 E 41500 220 000 00000 000	FIN - Printing	1,500.00	0.00	0.00	600.00	2,100.00
110 E 41500 299 000 00000 000	FIN - Contingency	1,000.00	0.00	0.00	-610.00	390.00
110 E 41500 318 000 00000 000	FIN - Misc Expense	0.00	0.00	0.00	10.00	10.00
110 E 41670 148 000 00000 000	ENG - Education/Training	2,000.00	0.00	0.00	1,000.00	3,000.00
110 E 41670 245 000 00000 000	ENG - Telephone	1,440.00	0.00	0.00	1,140.00	2,580.00
110 E 41670 254 000 00000 000	ENG - Arch/Eng/Landscape Serv	15,000.00	3,770.00	0.00	30,000.00	48,770.00
110 E 41670 259 000 00000 000	ENG - Other Professional Servi	15,000.00	0.00	0.00	-3,075.00	11,925.00
110 E 41670 280 000 00000 000	ENG - Travel	2,500.00	0.00	0.00	1,200.00	3,700.00
110 E 41670 299 000 00000 000	ENG - Contingency	2,500.00	0.00	0.00	-2,345.00	155.00
110 E 41670 778 000 00000 000	ENG - Canada Rd Bike Ped Path	0.00	0.00	343,000.00	-31,740.00	311,260.00
110 E 41670 781 000 00000 000	ENG - Transp Plan Update	0.00	0.00	349,855.00	3,220.00	353,075.00
110 E 41670 951 000 00000 000	ENG - Furniture & Fixtures	0.00	0.00	0.00	600.00	600.00
110 E 41672 123 000 00000 000	INS - Overtime Wages	547.00	0.00	679.00	500.00	1,726.00
110 E 41672 141 000 00000 000	INS - FICA (Employer's Share)	7,359.00	0.00	1,490.00	-500.00	8,349.00

EXHIBIT A - CUMULATIVE BUDGET TRANSFERS FYTD AS OF 5.31.2022

Fnd T Acct Obj Prj Loc Prg	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 41672 142 000 00000 000	INS - Insurance	26,384.00	0.00	0.00	6,400.00	32,784.00
110 E 41672 148 000 00000 000	INS - Education/Training	1,000.00	0.00	0.00	1,000.00	2,000.00
110 E 41672 245 000 00000 000	INS - Telephone	3,000.00	0.00	0.00	-175.00	2,825.00
110 E 41672 261 000 00000 000	INS - Repair & Maintenance Mot	5,000.00	0.00	0.00	-1,000.00	4,000.00
110 E 41672 331 000 00000 000	INS - Gas, Oil, Diesel	3,500.00	0.00	0.00	1,000.00	4,500.00
110 E 41672 944 000 00000 000	INS - Capital Outlay - Vehicle	35,000.00	0.00	15,000.00	-6,400.00	43,600.00
110 E 41700 111 000 00000 000	PLN - Salary	61,202.00	0.00	1,198.00	-12,330.00	50,070.00
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	108,499.00	0.00	8,803.00	-1,600.00	115,702.00
110 E 41700 123 000 00000 000	PLN - Overtime Wages	3,967.00	0.00	-2,191.00	1,600.00	3,376.00
110 E 41700 148 000 00000 000	PLN - Education/Training	2,500.00	0.00	0.00	3,200.00	5,700.00
110 E 41700 245 000 00000 000	PLN - Telephone	720.00	0.00	0.00	150.00	870.00
110 E 41700 245 000 00000 019	PLN - Telephone - CARES	540.00	0.00	0.00	-150.00	390.00
110 E 41700 259 000 00000 000	PLN - Other Professional Servi	100,000.00	0.00	0.00	-7,000.00	93,000.00
110 E 41700 280 000 00000 000	PLN - Travel	1,000.00	0.00	0.00	3,200.00	4,200.00
110 E 41700 287 000 00000 000	PLN - Meals & Entertainment	500.00	0.00	0.00	1,300.00	1,800.00
110 E 41701 111 000 00000 000	ECD - Salary	20,401.00	0.00	399.00	-1,000.00	19,800.00
110 E 41701 123 000 00000 000	ECD - Overtime Wages	463.00	0.00	129.00	1,000.00	1,592.00
110 E 41710 148 000 00000 000	CDE - Education/Training	500.00	0.00	0.00	-200.00	300.00
110 E 41710 261 000 00000 000	CDE - Repair & Maintenance Mot	1,000.00	0.00	0.00	-350.00	650.00
110 E 41710 290 000 00000 000	CDE - Contracted Service	0.00	0.00	0.00	350.00	350.00
110 E 41710 341 000 00000 000	CDE - Tools	500.00	0.00	0.00	-500.00	0.00
110 E 41711 121 000 00000 000	IS - Regular Employee Wages	30,600.00	0.00	1,536.00	26,000.00	58,136.00
110 E 41711 122 000 00000 000	IS - Temporary Employee Wages	26,780.00	0.00	-1,747.00	-13,670.00	11,363.00
110 E 41711 142 000 00000 000	IS - Insurance	15,349.00	0.00	0.00	2,000.00	17,349.00
110 E 41711 259 000 00000 000	IS - Other Professional Servi	115,056.00	0.00	0.00	-13,000.00	102,056.00
110 E 41711 320 000 00000 000	IS - Operating Supplies	500.00	0.00	0.00	1,000.00	1,500.00
110 E 41711 948 000 00000 000	IS - Computer Upgrades	17,450.00	0.00	1,550.00	15,775.00	34,775.00
110 E 43000 121 000 00000 000	PW - Regular Employee Wages	263,651.00	0.00	21,104.00	-29,261.00	255,494.00
110 E 43000 122 000 00000 000	PW - Temporary Employee Wages	40,000.00	0.00	0.00	-30,000.00	10,000.00
110 E 43000 148 000 00000 000	PW - Education/Training	3,000.00	0.00	0.00	-1,000.00	2,000.00
110 E 43000 245 000 00000 000	PW - Telephone	2,000.00	0.00	0.00	5,000.00	7,000.00
110 E 43000 254 000 00000 000	PW - Architectural, Engineerin	15,000.00	0.00	0.00	-5,000.00	10,000.00
110 E 43000 280 000 00000 000	PW - Travel	4,000.00	0.00	0.00	-600.00	3,400.00
110 E 43000 289 000 00000 000	PW - Other Contracted Svc	0.00	0.00	80,000.00	19,262.00	99,262.00
110 E 43000 290 000 00000 000	PW - Contracted Service	10,000.00	0.00	0.00	39,999.00	49,999.00
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 43000 341 000 00000 000	PW - Tools	18,000.00	0.00	0.00	-3,300.00	14,700.00

EXHIBIT A - CUMULATIVE BUDGET TRANSFERS FYTD AS OF 5.31.2022

Fnd T Acct Obj Prj Loc Prg	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 43000 951 000 00000 000	PW - Furniture & Fixtures	0.00	0.00	0.00	600.00	600.00
110 E 44310 287 000 00000 000	SC - Meals & Entertainment	7,500.00	0.00	0.00	-1,000.00	6,500.00
110 E 44310 290 000 00000 000	SC - Contracted Service	3,500.00	0.00	0.00	1,000.00	4,500.00
110 E 44400 462 000 00000 000	REC - Youth Soccer	53,305.00	0.00	0.00	-21,500.00	31,805.00
110 E 44400 465 000 00000 000	REC - Youth Cheerleading	26,000.00	0.00	4,016.61	-15,000.00	15,016.61
110 E 44400 475 000 00000 000	REC - Youth Football	25,000.00	0.00	525.00	15,000.00	40,525.00
110 E 44400 476 000 00000 000	REC - Recreation Camps	10,000.00	0.00	0.00	-5,000.00	5,000.00
110 E 44400 480 000 00000 000	REC - Health & Fitness	0.00	0.00	0.00	5,000.00	5,000.00
110 E 44421 242 000 00000 000	IHC - Water	3,500.00	0.00	0.00	-200.00	3,300.00
110 E 44421 245 000 00000 000	IHC - Telephone	800.00	0.00	0.00	200.00	1,000.00
110 E 44421 266 000 00000 000	IHC - Repair & Maintenance Bui	20,000.00	0.00	0.00	-1,000.00	19,000.00
110 E 44421 290 000 00000 000	IHC - Contracted Service	3,000.00	0.00	0.00	1,000.00	4,000.00
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 242 000 00000 000	PRK - Water	0.00	0.00	0.00	8,200.00	8,200.00
110 E 44710 245 000 00000 000	PRK - Telephone	2,040.00	0.00	0.00	1,800.00	3,840.00
110 E 44710 290 000 00000 000	PRK - Contracted Service	24,840.00	0.00	25,000.00	-8,000.00	41,840.00
110 E 44710 331 000 00000 000	PRK - Gas, Oil, Diesel	0.00	0.00	7,000.00	1,000.00	8,000.00
110 E 44710 341 000 00000 000	PRK - Tools	2,500.00	0.00	0.00	11,500.00	14,000.00
110 E 44710 937 000 00000 000	PRK - Athletic Complex	1,770,000.00	0.00	-155,410.00	-16,000.00	1,598,590.00
121 E 43100 268 000 00000 000	STR - Repair & Maintenance Roa	2,150,000.00	700,937.66	100,000.00	-2,753,765.66	197,172.00
121 E 43100 270 000 00000 000	STR - Paving	0.00	0.00	255,410.00	2,753,765.66	3,009,175.66
121 E 43100 452 000 00000 000	STR - Gravel & Sand	50,000.00	0.00	0.00	-20,000.00	30,000.00
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	70,000.00	0.00	0.00	-4,000.00	66,000.00
121 E 43100 941 000 00000 000	STR - HEAVY EQUIPMENT	250,000.00	11,997.09	30,000.00	54,000.00	345,997.09
121 E 52115 920 000 00000 000	STR - Building Improvements	300,000.00	0.00	0.00	-30,000.00	270,000.00
412 E 43250 333 000 00000 000	SEW - Other Equipment Parts	50,000.00	0.00	0.00	15,000.00	65,000.00
412 E 43250 941 000 00000 000	SEW - HEAVY EQUIPMENT	100,000.00	0.00	0.00	-15,000.00	85,000.00
416 E 46000 121 000 00000 000	STW - Regular Employee Wages	31,490.00	0.00	6,268.00	-50.00	37,708.00
416 E 46000 123 000 00000 000	STW - Overtime Wages	183.00	0.00	226.00	50.00	459.00
416 E 46000 142 000 00000 000	STW - Insurance	8,798.00	0.00	0.00	1,500.00	10,298.00
416 E 46000 220 000 00000 000	STW - Printing	3,000.00	0.00	0.00	-1,500.00	1,500.00
416 E 46000 299 000 00000 000	STW - Contingency	1,000.00	0.00	0.00	-300.00	700.00
416 E 46000 331 000 00000 000	STW - Gas, Oil, Diesel	1,500.00	0.00	0.00	300.00	1,800.00
424 E 43260 245 000 00000 000	SDW - Telephone/Internet	1,000.00	0.00	0.00	300.00	1,300.00
424 E 43260 259 000 00000 000	SDW - Other Professional Servi	10,000.00	0.00	0.00	-300.00	9,700.00

Shelby County Sheriff's Office



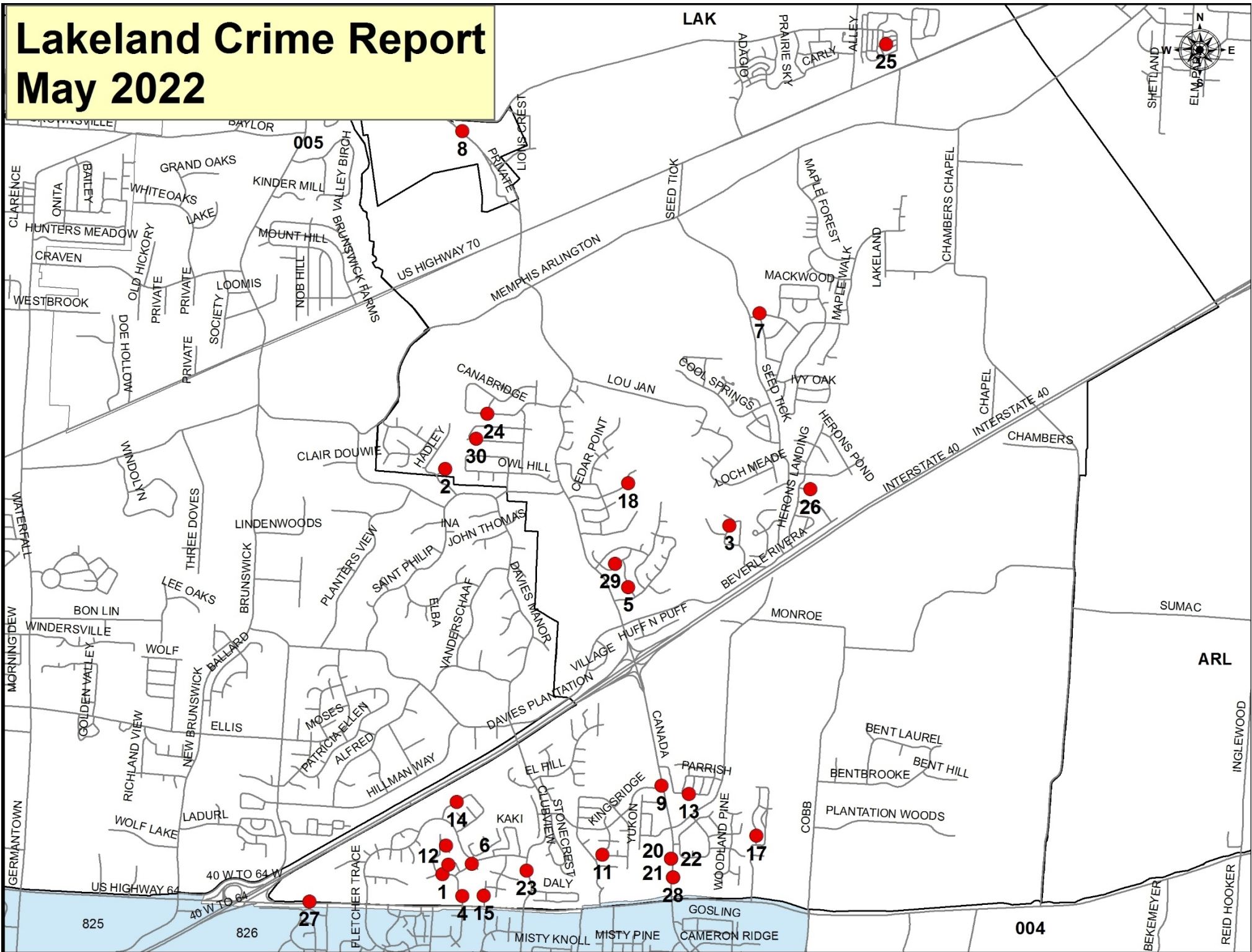
Crime Report

Lakeland, TN 38002

May 2022

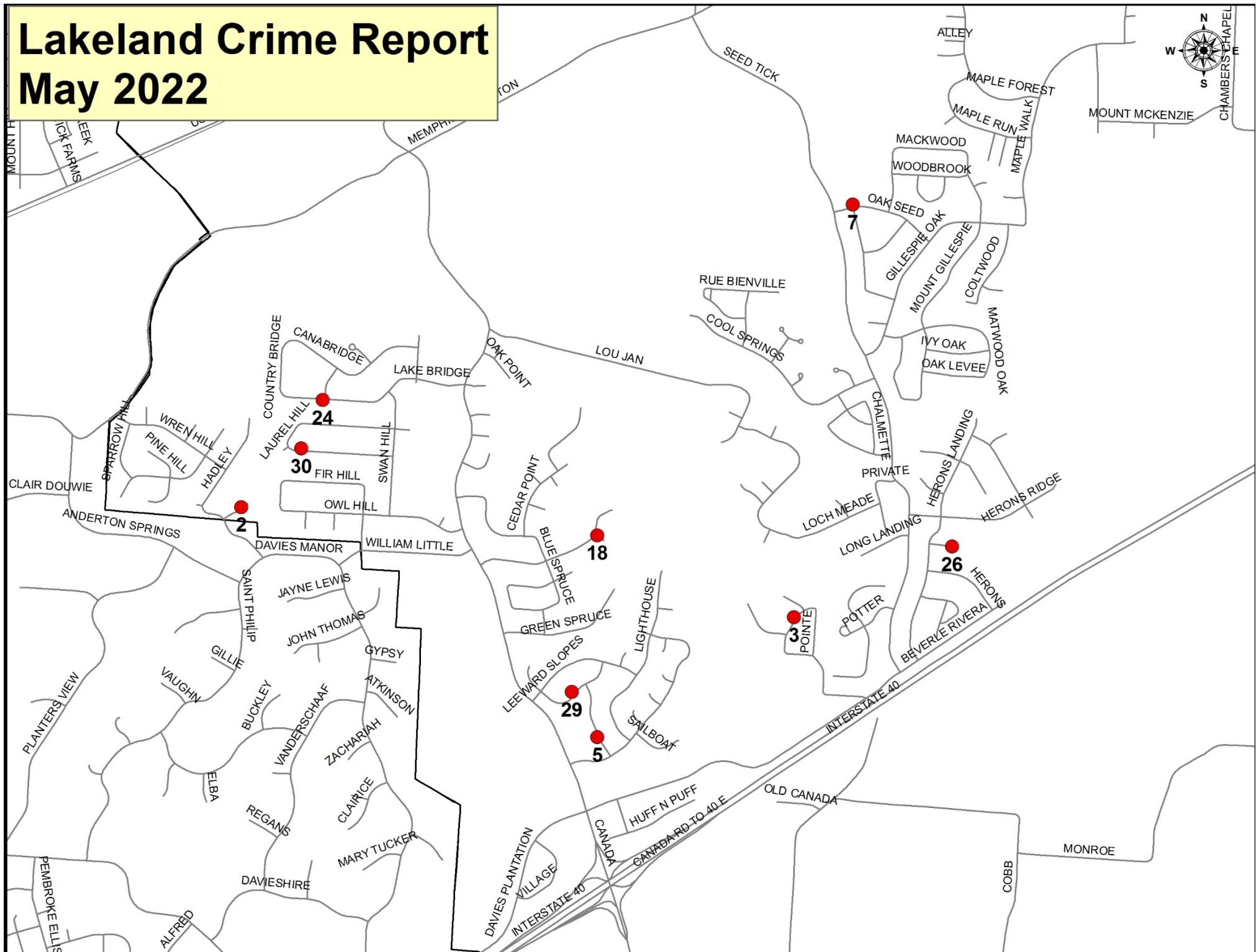
Lakeland Crime Report

May 2022



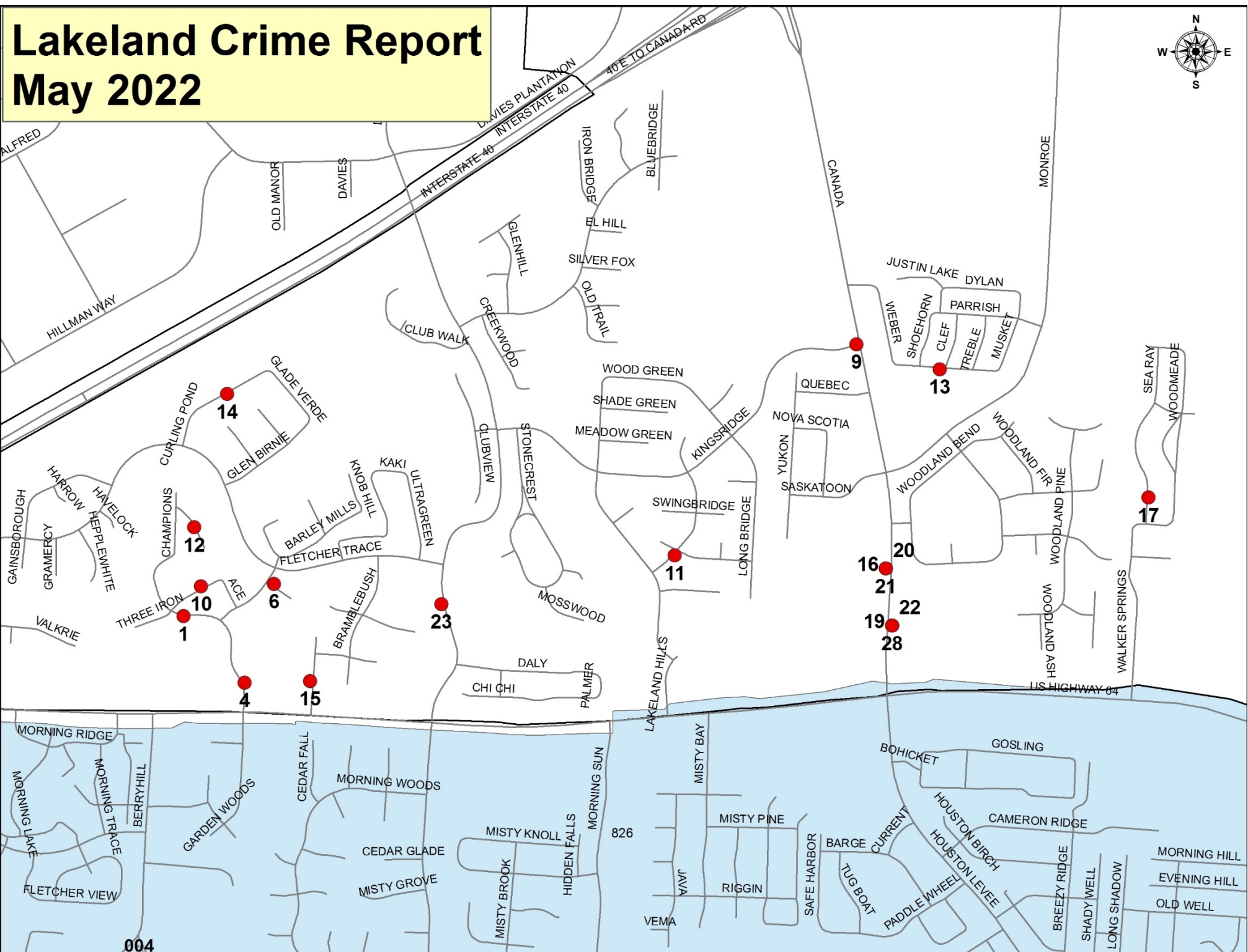
Lakeland Crime Report

May 2022



Lakeland Crime Report

May 2022



Incident Table

ID #	CASE_NUMBER	DEPT. CODE	METHOD OF ENTRY	DATE OF REPORT
1	2205000207SH	Aggravated Assault		05/03/2022 8:39:00 AM
2	2205000219SH	Impersonation		05/03/2022 11:06:00 AM
3	2205000331SH	Impersonation		05/05/2022 8:44:00 AM
4	2205000169SH	Stolen Property		05/02/2022 3:00:00 PM
5	2205000335SH	Vandalism/Misdemeanor		05/05/2022 9:47:00 AM
6	2205000696SH	Burglary/DV (Domestic Violence)	THROUGH UNLOCKED DOOR FRONT DOOR	05/12/2022 5:53:00 PM
7	2205000619SH	Child Abuse Simple		05/11/2022 10:47:00 AM
8	2205000617SH	Pornography/Obscene Material		05/11/2022 10:36:00 AM
9	2205000543SH	Recovery/Foreign with Arrest		05/10/2022 2:28:00 AM
10	2205000797SH	Simple Assault		05/15/2022 5:35:00 AM
11	2205000607SH	Theft from Motor Vehicle	LAWFUL FRONT DOOR	05/10/2022 11:44:00 PM
12	2205000778SH	Threatening Phone Call		05/14/2022 3:48:00 PM
13	2205000649SH	Threatening Phone Call		05/11/2022 8:55:00 PM
14	2205000522SH	Vandalism/Misdemeanor		05/09/2022 5:08:00 PM
15	2205000632SH	Vandalism/Misdemeanor/DV		05/11/2022 3:05:00 PM
16	2205000988SH	Aggravated Assault		05/18/2022 8:22:00 PM
17	2205001085SH	Other Theft/Non-Specific		05/20/2022 5:31:00 PM
18	2205000861SH	Other Theft/Non-Specific		05/16/2022 4:03:00 PM
19	2205000992SH	Shoplifting/Misdemeanor	THROUGH UNLOCKED DOOR FRONT DOOR	05/18/2022 10:10:00 PM
20	2205000991SH	Simple Assault		05/18/2022 9:56:00 PM
21	2205000937SH	Theft from Motor Vehicle	BROKE	05/17/2022 8:21:00 PM
22	2205001320SH	Counterfeiting/Forgery		05/26/2022 10:02:00 AM
23	2205001324SH	Counterfeiting/Forgery		05/26/2022 11:01:00 AM
24	2205001353SH	Intimidation		05/26/2022 7:26:00 PM
25	2205001199SH	Intimidation/DV		05/23/2022 8:04:00 PM
26	2205001368SH	Other Theft/Non-Specific		05/27/2022 8:01:00 AM
27	2205001280SH	Shoplifting/Misdemeanor	LAWFUL	05/25/2022 1:59:00 PM
28	2205001304SH	Shoplifting/Misdemeanor	THROUGH UNLOCKED DOOR	05/25/2022 8:48:00 PM
29	2205001167SH	Simple Assault/DV		05/23/2022 9:07:00 AM
30	2205001169SH	Threatening Phone Call		05/23/2022 9:49:00 AM

Incident Count

INCIDENT 	COUNT
Aggravated Assault	2
Burglary/DV (Domestic Violence)	1
Child Abuse Simple	1
Counterfeiting/Forgery	2
Impersonation	2
Intimidation	1
Intimidation/DV	1
Other Theft/Non-Specific	3
Pornography/Obscene Material	1
Recovery/Foreign with Arrest	1
Shoplifting/Misdemeanor	3
Simple Assault	2
Simple Assault/DV	1
Stolen Property	1
Theft from Motor Vehicle	2
Threatening Phone Call	3
Vandalism/Misdemeanor	2
Vandalism/Misdemeanor/DV	1
Grand Total	30

END OF PRESENTATION



**BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, MAY 12, 2022, 5:30 P.M.
CITY HALL, LAKELAND, TENNESSEE 38002**

DRAFT

- I. **CALL TO ORDER BY MAYOR:** The meeting was called to order by Mayor Mike Cunningham 5:32 p.m. on Thursday, May 12, 2022.
- II. **INVOCATION:** Offered by Mayor Cunningham.
- III. **PLEDGE:** Mayor Cunningham led 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, Finance Director Michael Walker, Planning Director Donald Anthony, Parks & Recreation Director Patrick O'Mara, City Recorder Debra Murrell and City Attorney Will Patterson.

- V. **PUBLIC HEARING:**
- VI. **TREASURER'S REPORT:**
 1. Financial Director Michael Walker offered the Treasurer's Report for the month of April.
- VII. **REPORTS FROM COMMITTEES, MEMBERS OF THE BOARD OF COMMISSIONERS & OTHER OFFICERS:**
 - Sheriff's Report: Summary report for the month of April (*Given by Lt. Jason Valentine*)
 - City Manager's Report: City Manager Shane Horn offered a report.
 - Commissioners' Report:
 - Vice Mayor Dial reported on PRB activities.
 - Commissioner Atkinson offered a report on MPC/DRC activities.
- VIII. **PUBLIC COMMENTS:**

Comments were heard from the following:
Ken Weinberg – 9000 block of Windward Slope Dr
Romulo Sosa – 9000 block of Windward Slope Dr
- IX. **SEWERAGE COMMISSION BUSINESS:**
- X. **CONSENT AGENDA:**
 1. **Approval of Meeting Minutes from Previous Meetings:**
 - a. Regular Meeting Minutes – April 14, 2022.
 2. **Ordinance – First Reading – adopting the annual budget and tax rate for the fiscal year beginning July 1, 2022, and ending June 30, 2023.**
Sponsored by Michael Walker



BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, MAY 12, 2022, 5:30 P.M.
CITY HALL. LAKE LAND. TENNESSEE 38002

DRAFT

3. **Resolution** – ~~approving signage in the public right-of-way along Canada Road for The Lake District Planned Development.~~ *Sponsored by Donald Anthony (Removed)*

4. **Resolution** – appointing Michael Walker as Interim City Manager effective June 11, 2022. *Sponsored by Will Patterson*

Vice Mayor Dial moved to bring the consent agenda to the floor, seconded by Commissioner Wright.

For the record: Without objection, item # 3 was removed from the consent agenda.

When the question was called the consent agenda was approved as presented with the removal of item # 3, voice 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:

3. **Resolution** – approving signage in the public right-of-way along Canada Road for The Lake District Planned Development. *Sponsored by Donald Anthony (Formerly item # 3 on the consent agenda)*

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

Discussion ensued.

Comments were heard from the following:

Will Patterson – City Attorney

Maureen Yarborough – Signs Matters Inc

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

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



BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, MAY 12, 2022, 5:30 P.M.
CITY HALL. LAKELAND. TENNESSEE 38002

DRAFT

1. **Ordinance – First Reading** – to amend the Land Development Regulations of the City of Lakeland, Tennessee, to clarify requirements for fence materials in buffers and yards and to grant the Design Review Commission the authority to permit alternative fence materials, colors, heights, opacity, and opening intervals. *Sponsored by Donald Anthony*

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

When the question was called the First Reading of the Ordinance 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

2. **Resolution** – approving an Outline Plan for Ashmont Planned Development. *Sponsored by Donald Anthony*

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

Discussion ensued.

Comments were heard from the following:

Keith Grant – Grant & Co.

John Hyneman – (The applicant)

Tom Skrmetti – 3000 block of Lighthouse Cv.

Romulo Sosa – 9000 block of Windward Slope Dr.

Doug Burris – 3000 block of Bentbrook Cv.

Mr. Hyneman respectfully requested the board vote on the plan. In honor of the request, Mayor Cunningham asked for the roll call vote. At that point, the discussion continued which resulted in Mayor Cunningham making a motion to reopen the discussion and to remove the call for the vote, seconded by Vice Mayor Dial.

After the discussion, Commissioner Gonzales made a subsequent motion to table this item, seconded by Commissioner Atkinson.

For the record: Mr. Hyneman, the applicant agreed with the tabling of the item.



BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, MAY 12, 2022, 5:30 P.M.
CITY HALL. LAKE LAND. TENNESSEE 38002

DRAFT

When the question was called the motion to table 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

3. **Resolution** – authorizing the City Manager to enter into an agreement with Barge Design Solutions, Inc. for design and engineering services for Lakeland Athletic Complex, Phase II. *Sponsored by Pat O'Mara*

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

Discussion ensued.

For the record: With no objection this item was deferred.

4. **Resolution** – authorizing the Mayor to sign a Proclamation in recognition of National Public Works Week. *Sponsored by Emily Harrell and Daniel Lovett*

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

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

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

XII. ANNOUNCEMENTS:

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

The meeting was adjourned at 8:26 p.m. on Thursday, May 12, 2022.



**BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, MAY 12, 2022, 5:30 P.M.
CITY HALL. LAKE LAND. TENNESSEE 38002**

DRAFT

These minutes were approved on June 09, 2022.

Mike Cunningham, *Mayor*

ATTEST:

Debra Murrell
City Recorder



Board of Commissioners

Meeting Cycle: Thursday, June 9, 2022

Subject: **Ordinance - Final Reading** - adopting the annual budget and tax rate for the fiscal year beginning July 1, 2022 and ending June 30, 2023. *Sponsored by Michael Walker*

Staff Contact: Michael Walker, Finance & HR Director

STAFF RECOMMENDATION

City Staff recommends approval of the FY2023 Annual Budget, appropriating funds and approving capital outlay plans for the ensuing fiscal year.

BUDGET IMPACT

This Ordinance sets the appropriations budget for FY2023.

DISCUSSION

Exhibit A attached summarizes the changes to the Annual Budget for FY2023 from first reading to second and final reading.

CITY OF LAKELAND
EXHIBIT A
FY2023 ANNUAL BUDGET
CHANGES - FIRST TO SECOND READING

	FY2023		FY2023
	1ST READING	CHANGES	2ND READING
Change in Fund Balance:			
General Fund	\$ (7,076,843)	\$ (11,901)	\$ (7,088,744)
Debt Service Fund	-	-	-
State Street Aid Fund	(65,783)	-	(65,783)
Stormwater Fund	(192,676)	(227)	(192,903)
Solid Waste Fund	(194,805)	(306)	(195,111)
Change in Net Position:			
Sewer Fund	5,674,628	(1,014)	5,673,614
TOTAL CHANGES		\$ (13,448)	

Details:

1) Increase in retirement benefit costs for select employees due to

TCRS rate increase:

General Fund (includes payroll allocated to SSA Fund, via
Transfers)

\$ (4,501)

Stormwater Fund

(227)

Solid Waste Fund

(306)

Sewer Fund

(1,014)

2) Increase in cost of Microsoft licensing, General Fund

(1,400)

3) Estimate of Internet Service Provider cost increase upon LSS
vacating City Hall, General Fund

(6,000)

\$ (13,448)

-

ORDINANCE O-10-2022
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023

- WHEREAS, *Tennessee Code Annotated* ("T.C.A.") § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and
- WHEREAS, T.C.A. § 6-56-201 et seq (the Municipal Budget Law of 1982) requires the governing body of each municipality to adopt and operate under an annual budget ordinance presenting the minimum information required by said State statute and may not expend any funds regardless of source (except for moneys expended pursuant to a project ordinance or accounted for in a proprietary type fund or a fiduciary type fund that are excluded from the budget ordinance) except in accordance with a budget ordinance in which appropriations may not exceed estimated available funds; and
- WHEREAS, the activities in the sewer enterprise proprietary fund type are supported by charges for services and are not in a fund type included in T.C.A. § 6-56-203 (quoted above) yet operate under an annual financial plan; and
- WHEREAS, the City Manager, as budget commissioner, has presented the Annual Budget document to the Board of Commissioners prior to May 15th, such document included the appropriated budget schedules, budgetary comparison schedules, long-term financial planning and capital improvements plan documents, and other financial plans, in accordance with City Charter; and
- WHEREAS, the Board of Commissioners has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year actual results and current year estimated results in a newspaper of general circulation not less than ten (10) days prior to the meeting wherein the Board will consider final passage of the budget.

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

- SECTION 1: That the governing body projects for the fiscal year ending June 30, 2023, anticipated revenues and other financing sources from all sources and appropriates planned expenditures and other financing uses for each appropriated governmental fund type, inclusive of each department, board, office, or other agency of the municipality included therein, presented together with 1) the actual annual revenues, other financing sources, expenditures, and other financing uses of the last preceding fiscal year, 2) the estimated annual results of the same for the current fiscal year, 3) actual or planned addition to or use of fund balance for the three (3) periods presented, and 4) actual and estimated ending fund balances for the three (3) periods presented, as follows:

ORDINANCE O-10-2022
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023

GENERAL FUND			
	ACTUAL FY 2021	ESTIMATED FY 2022	BUDGET FY 2023
REVENUES			
Property taxes	\$ 4,648,727	\$ 4,700,922	\$ 4,911,449
Local sales taxes	2,200,349	2,511,591	2,914,488
Intergovernmental	1,679,438	2,068,499	2,174,313
Licenses and permits	353,234	261,554	262,966
Charges for services	203,861	314,380	226,282
Federal, state, and local grants	1,632,730	9,280,708	13,473,000
Interest income	9,734	12,324	9,317
Other income	5,814	12,500	15,000
Total revenues	<u>10,733,887</u>	<u>19,162,478</u>	<u>23,986,815</u>
EXPENDITURES			
Current			
General government	1,845,993	2,140,943	2,290,855
Community development	557,049	837,373	1,097,144
Public works	438,558	747,017	641,982
Parks and recreation	418,367	869,590	994,051
Capital outlays	2,036,814	11,935,050	17,343,000
Total expenditures	<u>5,296,781</u>	<u>16,529,973</u>	<u>22,367,032</u>
Excess of revenues over expenditures	5,437,106	2,632,505	1,619,783
OTHER FINANCING SOURCES (USES)			
Issuance of debt	14,794,500	53,205,500	3,500,000
Transfers in	700,000	707,100	700,000
Transfers out	(21,543,808)	(54,958,169)	(12,908,527)
Total other financing sources (uses)	<u>(6,049,308)</u>	<u>(1,045,569)</u>	<u>(8,708,527)</u>
Addition to (use of) fund balance	(612,202)	1,586,936	(7,088,744)
Fund balance, beginning	<u>11,900,033</u>	<u>11,287,831</u>	<u>12,874,767</u>
Fund balance, ending	<u>\$ 11,287,831</u>	<u>\$ 12,874,767</u>	<u>\$ 5,786,023</u>

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ORDINANCE O-10-2022
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023

STATE STREET AID FUND			
	ACTUAL FY 2021	ESTIMATED FY 2022	BUDGET FY 2023
REVENUES			
Intergovernmental	\$ 457,642	\$ 502,101	\$ 526,033
Federal, state, and local grants	-	153,314	-
Total revenues	<u>457,642</u>	<u>655,415</u>	<u>526,033</u>
EXPENDITURES			
Current			
Public works	1,413,002	3,647,766	2,339,563
Capital outlays	358,004	681,997	224,000
Total expenditures	<u>1,771,006</u>	<u>4,329,763</u>	<u>2,563,563</u>
Deficiency of revenues under expenditures	(1,313,364)	(3,674,348)	(2,037,530)
OTHER FINANCING SOURCES			
Transfers in	<u>1,574,617</u>	<u>3,184,556</u>	<u>1,971,747</u>
Addition to (use of) fund balance	261,253	(489,792)	(65,783)
Fund balance, beginning	<u>294,322</u>	<u>555,575</u>	<u>65,783</u>
Fund balance, ending	<u>\$ 555,575</u>	<u>\$ 65,783</u>	<u>\$ -</u>

STORMWATER FUND			
	ACTUAL FY 2021	ESTIMATED FY 2022	BUDGET FY 2023
REVENUES			
Charges for services	\$ 216,557	\$ 228,566	\$ 203,445
EXPENDITURES			
Current			
Public works	59,901	82,097	86,348
Capital outlays	303,584	-	310,000
Total expenditures	<u>363,485</u>	<u>82,097</u>	<u>396,348</u>
Excess (deficiency) of revenues over (under) expenditures	(146,928)	146,469	(192,903)
OTHER FINANCING SOURCES			
Transfers in	<u>245,000</u>	<u>-</u>	<u>-</u>
Addition to (use of) fund balance	98,072	146,469	(192,903)
Fund balance, beginning	<u>168,394</u>	<u>266,466</u>	<u>412,935</u>
Fund balance, ending	<u>\$ 266,466</u>	<u>\$ 412,935</u>	<u>\$ 220,032</u>

ORDINANCE O-10-2022
AN ORDINANCE OF THE CITY OF LAKE LAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023

SOLID WASTE FUND			
	ACTUAL FY 2021	ESTIMATED FY 2022	BUDGET FY 2023
REVENUES			
Charges for services	\$ 1,292,406	\$ 1,321,944	\$ 1,342,514
Federal, state, and local grants	138,760	-	-
Other income	9,871	-	-
Total revenues	<u>1,441,037</u>	<u>1,321,944</u>	<u>1,342,514</u>
EXPENDITURES			
Current			
Public works	1,393,512	1,296,916	1,247,625
Capital outlays	312,661	53,833	290,000
Total expenditures	<u>1,706,173</u>	<u>1,350,749</u>	<u>1,537,625</u>
Addition to (use of) fund balance	(265,136)	(28,805)	(195,111)
Fund balance, beginning	<u>547,021</u>	<u>281,885</u>	<u>253,080</u>
Fund balance, ending	<u>\$ 281,885</u>	<u>\$ 253,080</u>	<u>\$ 57,969</u>

DEBT SERVICE FUND			
	ACTUAL FY 2021	ESTIMATED FY 2022	BUDGET FY 2023
REVENUES			
Interest income	\$ -	\$ 2	\$ -
EXPENDITURES			
Debt Service			
Principal	17,420,660	48,080,621	8,740,963
Interest and fiscal charges	1,453,226	1,283,279	1,482,312
Total expenditures	<u>18,873,886</u>	<u>49,363,900</u>	<u>10,223,275</u>
Deficiency of revenues under expenditures	(18,873,886)	(49,363,898)	(10,223,275)
OTHER FINANCING SOURCES			
Transfers in from other funds	<u>18,873,886</u>	<u>49,363,898</u>	<u>10,223,275</u>
Addition to (use of) fund balance	-	-	-
Fund balance, beginning	<u>42</u>	<u>42</u>	<u>42</u>
Fund balance, ending	<u>\$ 42</u>	<u>\$ 42</u>	<u>\$ 42</u>

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ORDINANCE O-10-2022
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023

GENERAL PURPOSE SCHOOL FUND			
	ACTUAL FY 2021	ESTIMATED FY 2022	BUDGET FY 2023
REVENUES			
Property taxes	\$ 4,913,882	\$ 5,167,000	\$ 5,636,751
Local sales taxes	2,552,449	2,092,000	3,206,230
Intergovernmental	10,549,886	11,016,333	12,291,512
Charges for services	34,577	35,000	37,000
Interest income	5,168	4,500	4,500
Other income	33,004	50,000	50,000
Total revenues	<u>18,088,966</u>	<u>18,364,833</u>	<u>21,225,993</u>
EXPENDITURES			
Current			
Education	16,257,624	18,921,928	22,256,625
Debt Service			
Principal	104,033	-	-
Interest and fiscal charges	4,591	-	-
Capital outlays	73,557	144,000	164,000
Total expenditures	<u>16,439,805</u>	<u>19,065,928</u>	<u>22,420,625</u>
Excess of revenues over expenditures	1,649,161	(701,095)	(1,194,632)
OTHER FINANCING SOURCES			
Issuance of debt	-	-	-
Transfers in from other funds	857,798	682,215	713,505
Transfers out	(700,000)	(4,307,100)	(700,000)
	<u>157,798</u>	<u>(3,624,885)</u>	<u>13,505</u>
Addition to (use of) fund balance	1,806,959	(4,325,980)	(1,181,127)
Fund balance, beginning	<u>7,057,079</u>	<u>8,864,038</u>	<u>4,538,058</u>
Fund balance, ending	<u>\$ 8,864,038</u>	<u>\$ 4,538,058</u>	<u>\$ 3,356,931</u>

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ORDINANCE O-10-2022
AN ORDINANCE OF THE CITY OF LAKE LAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023

SCHOOL CAPITAL PROJECTS FUND			
	ACTUAL FY 2021	ESTIMATED FY 2022	BUDGET FY 2023
REVENUES			
Federal, state, and local grants	\$ 487,886	\$ 371,457	\$ 500,000
Interest income	56,251	50,000	-
Total revenues	<u>544,137</u>	<u>421,457</u>	<u>500,000</u>
EXPENDITURES			
Capital outlays	<u>20,629,398</u>	<u>27,397,679</u>	<u>2,227,500</u>
Deficiency of revenues under expenditures	(20,085,261)	(26,976,222)	(1,727,500)
OTHER FINANCING SOURCES			
Transfers in	<u>67,050</u>	<u>5,327,500</u>	<u>-</u>
Addition to (use of) fund balance	(20,018,211)	(21,648,722)	(1,727,500)
Fund balance, beginning	<u>43,394,433</u>	<u>23,376,222</u>	<u>1,727,500</u>
Fund balance, ending	<u>\$ 23,376,222</u>	<u>\$ 1,727,500</u>	<u>\$ -</u>

SCHOOL FEDERAL PROJECTS FUND			
	ACTUAL FY 2021	ESTIMATED FY 2022	BUDGET FY 2023
REVENUES			
Federal, state, and local grants	\$ 1,576,591	\$ 5,428,676	\$ 1,071,032
EXPENDITURES			
Current			
Education	1,532,682	2,107,879	1,071,032
Capital outlays	-	3,327,990	-
Total expenditures	<u>1,532,682</u>	<u>5,435,869</u>	<u>1,071,032</u>
Addition to (use of) fund balance	43,909	(7,193)	-
Fund balance, beginning	<u>(19,482)</u>	<u>24,427</u>	<u>17,234</u>
Fund balance, ending	<u>\$ 24,427</u>	<u>\$ 17,234</u>	<u>\$ 17,234</u>

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ORDINANCE O-10-2022
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023

SCHOOL NUTRITION FUND			
	ACTUAL FY 2021	ESTIMATED FY 2022	BUDGET FY 2023
REVENUES			
Charges for services	\$ 10,330	\$ 44,300	\$ 304,500
Federal, state, and local grants	407,241	610,000	273,950
Total revenues	<u>417,571</u>	<u>654,300</u>	<u>578,450</u>
EXPENDITURES			
Education	<u>517,383</u>	<u>654,300</u>	<u>578,450</u>
Addition to (use of) fund balance	(99,812)	-	-
Fund balance, beginning	<u>213,225</u>	<u>113,413</u>	<u>113,413</u>
Fund balance, ending	<u>\$ 113,413</u>	<u>\$ 113,413</u>	<u>\$ 113,413</u>

SCHOOL DISCRETIONARY GRANTS FUND			
	ACTUAL FY 2021	ESTIMATED FY 2022	BUDGET FY 2023
REVENUES			
Federal, state, and local grants	\$ 110,750	\$ 111,990	\$ 83,000
EXPENDITURES			
Education	<u>110,750</u>	<u>111,990</u>	<u>83,000</u>
Addition to (use of) fund balance	-	-	-
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHOOL LEAP FUND			
	ACTUAL FY 2021	ESTIMATED FY 2022	BUDGET FY 2023
REVENUES			
Charges for services	\$ 189,553	\$ 289,800	\$ 326,150
EXPENDITURES			
Education	<u>253,198</u>	<u>289,800</u>	<u>326,150</u>
Addition to (use of) fund balance	(63,645)	-	-
Fund balance, beginning	<u>386,158</u>	<u>322,513</u>	<u>322,513</u>
Fund balance, ending	<u>\$ 322,513</u>	<u>\$ 322,513</u>	<u>\$ 322,513</u>

ORDINANCE O-10-2022
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023

SECTION 2: As of June 30, 2023, the governing body estimates fund balances or deficits for each governmental fund type as follows:

	NONSPENDABLE	RESTRICTED	COMMITTED	ASSIGNED	UNASSIGNED	TOTAL
General Fund	\$ 1,660	\$ -	\$ 272,048	\$ -	\$ 5,512,315	\$ 5,786,023
State Street Aid Fund	-	-	-	-	-	-
Stormwater Fund	-	220,032	-	-	-	220,032
Solid Waste Fund	-	57,969	-	-	-	57,969
Debt Service Fund	-	-	42	-	-	42
General Purpose School Fund	-	-	-	3,356,931	-	3,356,931
School Capital Projects Fund	-	-	-	-	-	-
School Federal Projects Fund	-	17,234	-	-	-	17,234
School Nutrition Fund	-	113,413	-	-	-	113,413
School Discretionary Grants Fund	-	-	-	-	-	-
School LEAP Fund	-	322,513	-	-	-	322,513
FUND BALANCE AS OF JUNE 30, 2023	\$ 1,660	\$ 731,161	\$ 272,090	\$ 3,356,931	\$ 5,512,315	\$ 9,874,157

SECTION 3: The governing body projects annual operating results and ending net position for the sewer enterprise proprietary fund type for the fiscal year ending June 30, 2023, presented along with the actual operating results and ending net position for the last preceding fiscal year and estimated operating results and ending net position for the current fiscal year, as follows:

SEWER FUND			
	ACTUAL FY 2021	ESTIMATED FY 2022	PLAN FY 2023
OPERATING REVENUES			
Charges for Services			
Sewer service fees	\$ 1,540,097	\$ 1,571,814	\$ 2,126,953
Service connection fees	366,750	340,680	405,096
Total operating revenues	1,906,847	1,912,494	2,532,049
OPERATING EXPENSES			
Personnel costs	338,477	374,735	650,240
Sewer system administration	501,243	432,100	434,570
Depreciation expense	513,026	510,000	510,000
Total operating expenses	1,352,746	1,316,835	1,594,810
Operating income	554,101	595,659	937,239
NONOPERATING REVENUES (EXPENSES)			
Interest income	3,271	5,110	2,957
Gain (loss) on disposal	(2,748)	-	-
Interest and fiscal charges	(32,504)	(40,000)	(45,766)
Net nonoperating revenues (expenses)	(31,981)	(34,890)	(42,809)
Capital grants and contributions	-	287,284	4,779,184
Change in net position	522,120	848,053	5,673,614
Net position, beginning	12,316,614	12,838,734	13,686,787
Net position, ending	\$ 12,838,734	\$ 13,686,787	\$ 19,360,401

ORDINANCE O-10-2022
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023

SECTION 4: That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness and annual debt service requirements for fiscal year 2023 as follows:

	ESTIMATED AS OF JUNE 30, 2022	BUDGET DEBT ISSUE PRINCIPAL	BUDGET DEBT SERVICE PRINCIPAL	ESTIMATED AS OF JUNE 30, 2023	BUDGET INTEREST FY 2023
GENERAL OBLIGATIONS					
TN Municipal League Note, Series 2001	\$ 206,095	\$ -	\$ (206,095)	\$ -	\$ 510
TLDA Construction Loan	1,306,516	-	(65,412)	1,241,104	25,668
U.S. G.O. Refunding, Series 2021	14,556,013	-	(243,555)	14,312,458	309,315
Shelby County Settlement Liability	222,825	-	(55,222)	167,603	1,115
U.S. G.O. Bonds, Series 2022	45,205,500	-	(670,679)	44,534,821	1,130,138
Capital Outlay Note, Series 2022	4,000,000	3,500,000	(7,500,000)	-	9,166
Total general obligations	\$ 65,496,949	\$ 3,500,000	\$ (8,740,963)	\$ 60,255,986	\$ 1,475,912
SEWER FUND OBLIGATIONS					
TN Municipal League Note, Series 2005	\$ 2,701,000	\$ -	\$ (636,000)	\$ 2,065,000	\$ 7,150
SRF Note Payable	-	3,748,948	-	3,748,948	13,616
Total Sewer Fund obligations	\$ 2,701,000	\$ 3,748,948	\$ (636,000)	\$ 5,813,948	\$ 20,766

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ORDINANCE O-10-2022
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023

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

	CIP FY 2023
GOVERNMENTAL FUNDS	
City Hall ADA Improvements	\$ 225,000
City Hall Office Renovations	50,000
Furniture and Fixtures	5,000
New Canada Road	16,350,000
Transportation Plan (non-capital asset planning document)	210,000
Furniture and Fixtures	11,000
Furniture and Fixtures	2,000
Lakeland Athletic Complex Phase II	150,000
IH Park Supplemental Parking Lot	200,000
ADA Park Improvements	50,000
Playground Surfacing Replacement	37,000
Other improvements	53,000
Backhoe	100,000
Vehicle Purchases	50,000
Street Lighting	20,000
Other Light Equipment	54,000
Canabridge Cove Pipe Lining	310,000
Leaf Vacuum	145,000
Knuckleboom Truck	145,000
High School Project	1,727,500
Furniture, Fixtures, and Equipment	500,000
Other Capital (individually below capitalization policy)	164,000
Total governmental funds CIP	\$ 20,558,500
GOVERNMENTAL CIP FUNDING	
Federal, state, and local grants	\$ 13,473,000
Debt proceeds	-
General Fund general governmental revenues	516,144
General Fund fund balance	3,353,856
General Fund transfers to SSA Fund	224,000
Stormwater user fees and fund balance	310,000
Solid Waste user fees and fund balance	290,000
LSS GPSF revenues and fund balance	164,000
LSS Capital Projects Fund local grants	500,000
LSS Capital Projects Fund fund balance	1,727,500
Total governmental CIP funding	\$ 20,558,500
ENTERPRISE FUND	
Clear Creek Interceptor	\$ 7,500,000
Oliver Creek Interceptor	470,000
Vehicles	60,000
WWTP Lagoon Sludge Removal	150,000
Sewer Line Improvements	150,000
Other Light Equipment	36,000
Total enterprise fund CIP	\$ 8,366,000
ENTERPRISE CIP FUNDING	
Issuance of Debt	\$ 3,748,948
ARPA SLFRF Grant Revenues	\$ 3,751,052
User Fees and Net Position	866,000
Total enterprise CIP funding	\$ 8,366,000

ORDINANCE O-10-2022
AN ORDINANCE OF THE CITY OF LAKE LAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023

- SECTION 6: No appropriation may be exceeded without an amendment of the budget ordinance as required by T.C.A. § 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property, or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accordance with T.C.A. § 6-56-205.
- SECTION 7: Money may be transferred from one appropriation to another in the same fund by the Finance and Human Resources Director, subject to such limitations and procedures as may be set from time to time by the Board of Commissioners, and pursuant to T.C.A. § 6-56-209. Any resulting transfer shall be reported to the governing body at its next regular meeting as a component of the Treasurer's Report and be entered into the minutes.
- SECTION 8: This ordinance will be included with and become a component of the Annual Budget document, which is encompassed and made a part of this ordinance in whole. This published Annual Budget document, including the detailed financial plans and budgets by fund, showing all anticipated revenues, other financing sources, expenditures, and other financing uses and ending fund balances, as well as personnel levels by fund and function required by T.C.A. § 6-56-206, shall be made available online and in person for public viewing.
- SECTION 9: There is hereby levied a property tax of \$1.04 per \$100 of assessed value on all real and personal property within the City of Lakeland, Tennessee.
- SECTION 10: The Annual Budget shall be submitted to the Comptroller of the Treasury of the State of Tennessee (the "Comptroller" or Comptroller's designee) for approval in accordance with T.C.A. § 9-21 et al ("State Statute"), within fifteen (15) days of adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller in accordance with State Statute. If the Comptroller determines that this budget does not comply with State Statute, the governing body shall adjust its estimates or make additional tax levies sufficient to comply with State Statute or as directed by the Comptroller.
- SECTION 11: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.
- SECTION 12: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.
- SECTION 13: This ordinance shall take effect July 1, 2022, the public welfare requiring it.

ORDINANCE O-10-2022
AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE
ADOPTING THE ANNUAL BUDGET AND TAX RATE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023

Passed First Reading:	May 12, 2022
Publication Date:	May 26, 2022
Public Hearing:	June 9, 2022
Passed Final Reading:	June 9, 2022

Mike Cunningham, *Mayor*

ATTEST:

Debra Murrell,
City Recorder



FISCAL YEAR
2023
ANNUAL BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lakeland
Tennessee**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Lakeland, Tennessee**, for its Annual Budget for the fiscal year beginning **July 1, 2021**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

TABLE OF CONTENTS

Introduction

City Officials	4
Organization Chart	5
Mayor's Letter	6
Executive Summary	7
General Information and Map	13
Mission Statement	15
Budget Ordinance O-10-2022	16
Basis of Accounting and Budgetary Basis	28
Major Funds, Appropriated Funds, and Other Funds	31
Financial Policies	32
Budget Calendar	37
Strategic Planning	38

Budget Summaries

Appropriated Budget Summary	55
Revenue Projections	58
Fund Balances	63
Major Appropriated Funds	66
General Fund	66
LSS General Purpose School Fund	67
LSS School Capital Projects Fund	68
Debt Service Fund	68
Non-Major Appropriated Funds	69
State Street Aid Fund	69
Stormwater Fund	70
Solid Waste Fund	70
LSS Federal Projects Fund	71
LSS Nutrition Fund	71
LSS Discretionary Grants Fund	72
LSS LEAP Fund	72
Other Fund Financial Plans	73
Sewer Fund	73
LTFP and CIP	74
Personnel Management	89

General Fund

Revenues by Source	96
Expenditures by Function	97
General Government	97
Community Development	99
Public Works	100

General Fund (Continued)

Expenditures by Function (continued)	
Parks and Recreation	101
Capital Outlays	102
Other Financing Sources and Uses	103
Fund Balance Projections	103

LSS General Purpose School Fund

Revenues by Source	104
Expenditures by Function	104
Other Financing Sources and Uses	112

LSS School Capital Projects Fund

Revenues by Source	113
Expenditures by Function	113
Other Financing Sources and Uses	113

Debt Service Fund

Expenditures by Function	114
Other Financing Sources and Uses	114

Non-Major Appropriated Funds

State Street Aid Fund	115
Stormwater Fund	116
Solid Waste Fund	117
LSS Federal Projects Fund	118
LSS Nutrition Fund	123
LSS Discretionary Grants Fund	125
LSS LEAP Fund	126

Other Fund Financial Plans

Sewer Fund	127
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Appendix

Demographic and Economic Statistics	129
Principal Employers	129
Demographic and Economic Indicators	130
Sewer Rates	130
Principal Property Taxpayers	131
Debt Information	132
Department Descriptions	136
Annual Budget Public Notice	137
Glossary of Terms	139

CITY OFFICIALS



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

City Officials

Mayor	Mike Cunningham (2022*)
Vice-Mayor	Michele Dial (2022*)
Commissioner	Jim Atkinson (2024*)
Commissioner	Richard Gonzales, Jr. (2022*)
Commissioner	Wesley Wright (2024*)
City Manager	Shane A. Horn
City Attorney	Will Patterson, <i>Patterson Bray, PLLC</i>
City Engineer	Emily Harrell
City Judge	Kim Koratsky
Finance and Human Resources Director	Michael L. Walker, CPA
Information Technology Services Director	Josh Thompson
Parks and Recreation Director	Patrick O'Mara
Planning Director	Donald Anthony
Public Works Director	Daniel Lovett

Board of Education Officials

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

* Indicates year current term ends

ORGANIZATION CHART





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

June 9, 2022

Citizens of Lakeland,

Every fiscal year the City of Lakeland Board of Commissioners has the honor and responsibility of appropriating funds for the delivery of city services, expansion of needed infrastructure, funding of our award-winning school system, and accomplishment of the city's strategic plan and long-term goals to provide the highest quality of life for our citizens and constituents. The City of Lakeland is presenting a comprehensive annual budget that includes sound and conservative fiscal policies, a five-year capital improvement plan, and planned expenditures. This Annual Budget also provides our citizens valuable information about our financial direction for the upcoming fiscal year.

The FY2023 Annual Budget is a balanced budget that preserves the city's resources well in excess of our required reserves. This is the result of untold hours of collaboration, review, and discussion by the city's leadership as we understand our primary responsibility as elected officials and that of city staff is to manage and utilize resources available to maintain a quality of life that the citizens of Lakeland expect.

The fiscal year 2023 budget has been prepared with no property tax rate increase, and provides funding for –

- updates to the City's land development regulations and comprehensive plan,
- plans for further expansion of the City's recreation facilities and services,
- further retail recruitment and economic development,
- improved citizen engagement and communication, and
- much-needed infrastructure improvements.

Every aspect of this document has been subjected to thoughtful planning and due diligence and reflects the desire of the Board of Commissioners to maintain and improve the quality of life for our citizens.

This annual budget document continues the tradition started with the Fiscal Year 2021 Annual Budget and continued with the Fiscal Year 2022 Annual Budget – winning the coveted GFOA Distinguished Budget Presentation Award. This would not have been possible without the hard work and dedication of the City of Lakeland's faithful and committed team - our city staff. We, as the Board of Commissioners, look forward to the execution of this annual budget under our continued oversight and direction. The Board of Commissioners and I thank each and every one of our staff for their continued support of the City of Lakeland.

Mike Cunningham, *Mayor*
City of Lakeland, Tennessee

EXECUTIVE SUMMARY

The City of Lakeland (the “City”) presents this comprehensive and robust Annual Budget. It is the result of countless hours of data accumulation and review, financial and operating projections, and coordination between City and Lakeland School System (“LSS”) staff and boards.

The Annual Budget is driven by the City’s [Mission](#), [Strategic Plan](#), [Long-Term Financial Plan \(“LTFP”\)](#), and [Financial Policies](#). The short-term factors that affected the development of this Annual Budget included 1) the potential need for short-term interim financing for large capital projects such as the New Canada Road project, 2) the need for capital infrastructure to support the City’s parks and recreation functions, and 3) other budgetary considerations as outlined below and in accordance with the Board of Commissioners strategic plan. City services are planned and budgeted to meet or exceed the service levels in the currently ending fiscal year, including the provision of additional staff to support the City’s goals.

This Annual Budget continues to place importance on the maintenance and paving of street infrastructure. Additionally, this Annual Budget appropriates funds for 1) furniture and fixtures in the new high school facility and 2) the New Canada Road project.

To meet the City’s infrastructure needs and complete the New Canada Road project, this Annual Budget for fiscal year 2023 requires the [use of unassigned fund balance](#) in the General Fund to meet the local match portion of the project (the project is 80 percent grant funded); however, the City expects to recuperate this use of unassigned fund balance in fiscal years 2024 and 2025 through the issuance of debt in the form of USDA Rural Development bonds.

Additionally, the Annual Budget reflects the City’s usage of its non-entitlement unit allocation of grant monies under the *American Rescue Plan Act of 2021 (“ARPA”)* *State and Local Government Fiscal Recovery Funds (“SLFRF”)* in the City’s [Sewer Fund](#) for the [Clear Creek Interceptor](#) project.

Principal Issues

The principal issues and priorities facing the Board of Commissioners in the development of this budget were:

- Accomplishment of the City’s long-term [strategic plan](#) and the Board’s goals outlined in said plan
 - As noted in the linked section, progress has been made toward this plan and this budget supports the continuation of progress into fiscal year 2023
- Funding the required local match on the multi-year New Canada Road major roadway project
 - After determining that USDA Rural Development funding would not be received until substantial completion of the project, the City developed the budget to [utilize unassigned fund balance](#) to self-fund the local match until receipt of USDA funds in fiscal year 2024
 - The City secured interim financing in fiscal year 2022 for cash flow management on a significant phase of this project, with funding to be repaid largely in fiscal year 2023 through the [Debt Service Fund](#)
- Enhance service levels, response times, and City staff support through additional staff positions as needed
 - Accomplished as noted in the [Personnel](#) section of this Annual Budget
- Prepare a [balanced budget](#) considering these and other factors with no increase in the property tax rate for fiscal year 2023
 - As noted in the [revenue projections](#) section, no rate increase has been implemented

EXECUTIVE SUMMARY (CONTINUED)

Shifting Budget Priorities

In fiscal year 2022, the Board of Commissioners and Board of Education expended significant resources toward the completion of the new LSS high school facility at Lakeland Preparatory School (“LPS”). Now that this is expected to be complete in fiscal year 2022, the priorities of the Board of Commissioners shift in this budget to further accomplishment of the City’s long-term [strategic goals](#). Most significantly, this means that certain initially proposed capital outlays have been deferred to future fiscal years so that the City can preserve unassigned fund balance in the General Fund while funding the required local match on the New Canada Road project.

Changes in Service Levels, Fees, or Taxes

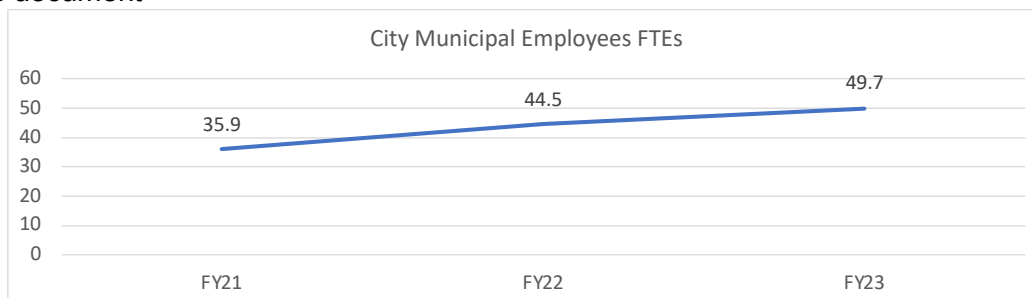
- Service levels are projected to increase in the Community Development function due to the addition of a Senior Staff Engineer
- Service levels are projected to increase in the General Government function due to the addition of a GIS Technician and further full-time status of the Tier I Support Technician adding technology support to all City functions
- The addition of another leaf vacuum truck and knuckleboom truck in the Solid Waste function ([as outlined in the CIP](#)) will improve response times to citizen requests
- Additional students will be served by LSS in fiscal year 2023 with the inaugural year of the system’s high school facility
- Fees are not projected to change for fiscal year 2023
- Property taxes are not projected to change for fiscal year 2023
- Changes in revenues due to economic factors and trends are outlined in the [revenue projections](#) section of this Annual Budget

Summary of Other Budgetary Considerations

City of Lakeland Funds

The City developed its fiscal year 2023 budget with the following underlying assumptions and factors:

- Personnel costs are budgeted based upon these factors:
 - A City-wide annual pay band increase of six (6) percent for all employees
 - A combined merit and bonus pool of funds comparable in amount to prior periods, to be utilized for bonuses (at the Board of Commissioners discretion) and merit increases (at the City Manager’s discretion)
 - Healthcare costs are budgeted to increase approximately two (2) percent for medical benefits, with no increase in rates for dental and vision benefits
 - One part-time position is added in the Information Technology Systems (“ITS”) function
 - One full-time position is added in the Engineering function
- More information on factors impacting personnel costs can be found in the [Personnel](#) section of this document

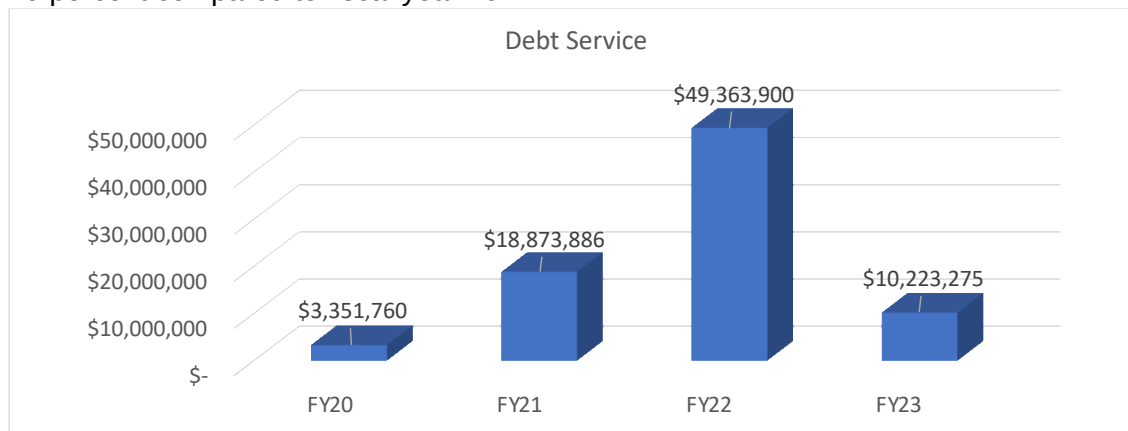


EXECUTIVE SUMMARY (CONTINUED)

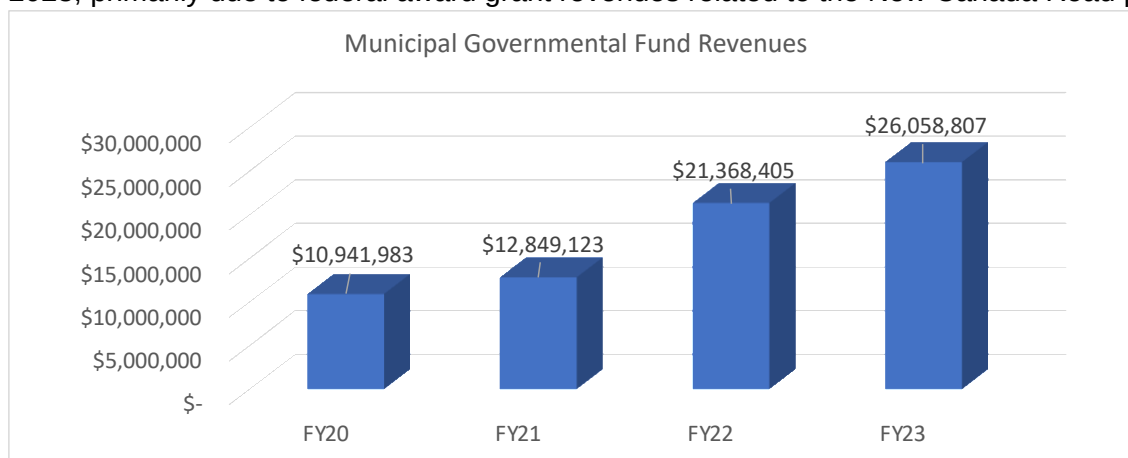
Summary of Other Budgetary Considerations (Continued)

City of Lakeland Funds (Continued)

- Although property tax appraisal appeals following the 2021 reappraisal by the Shelby County Assessor were approximately 400 percent of the appeals allowance, other adjustments have resulted in a net increase of 4.4 percent of total appraised values and resulting property tax revenues
 - The City has not increased the property tax rate above the rate for fiscal year 2022
- In certain cases, use of fund balance is planned to facilitate a balanced budget for fiscal year 2023 – see explanations in the [Fund Balance](#) section of this Annual Budget
- The following debt activities are anticipated in the fiscal year 2023 Annual Budget –
 - The issuance of interim financing of \$3.5M under the 2022 CON to fund project costs and timing of reimbursements from grant revenues on the New Canada Road project
 - The repayment of such interim financing proceeds upon grant reimbursement receipt – total is \$7.5M for fiscal year 2023, due to repayment of the above and the balance estimated as of June 30, 2022
 - Debt service expenditures include the annual repayment of USDA Rural Development bonds issued to fund the LSS high school project
- Debt service – including principal, interest, and related charges – is anticipated to decrease by 79 percent compared to fiscal year 2022



- City municipal governmental fund revenues are projected to grow by 22 percent in fiscal year 2023, primarily due to federal award grant revenues related to the New Canada Road project

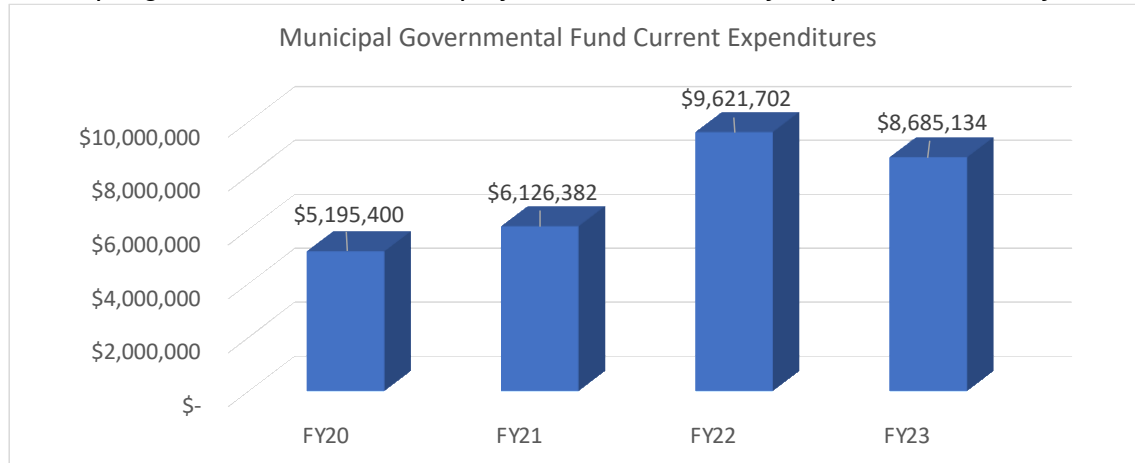


EXECUTIVE SUMMARY (CONTINUED)

Summary of Other Budgetary Considerations (Continued)

City of Lakeland Funds (Continued)

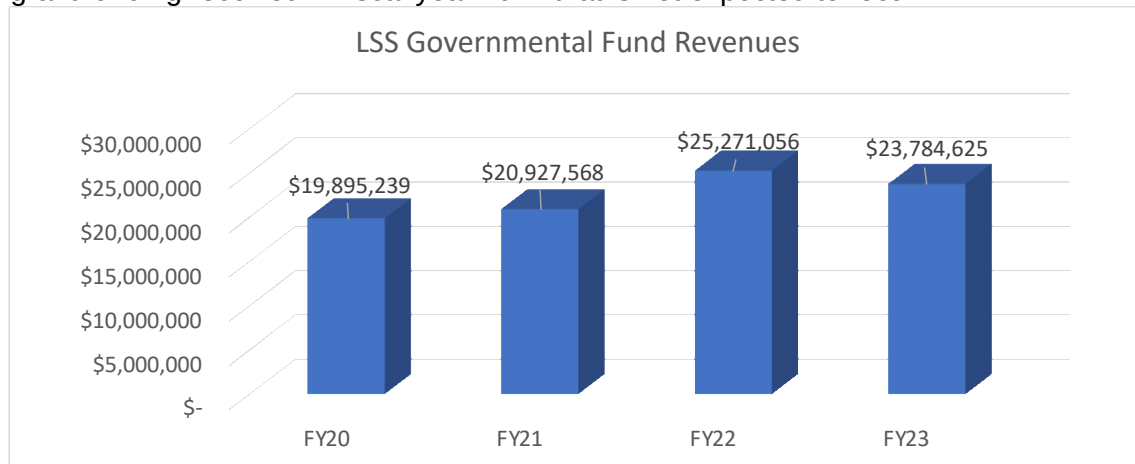
- Appropriated current expenditures (i.e., not including capital projects and debt service) for City municipal governmental funds are projected to decrease by 10 percent in fiscal year 2023



LSS Funds

LSS developed its fiscal year 2023 budget with the following assumptions:

- Student enrollment increase of 250 students, to 2,081 total in Lakeland Elementary School (“LES”) and LPS, which is the combined middle and new high school facility
- Additional teaching staff of 17 positions supporting increased enrollment
- Making budgeted contributions to OPEB fund at \$150,000 and supplementing with fund balance as appropriate
- Decrease of LSS governmental fund revenues from \$25.3M to \$23.8M, largely due to additional grant funding received in fiscal year 2022 that is not expected to recur



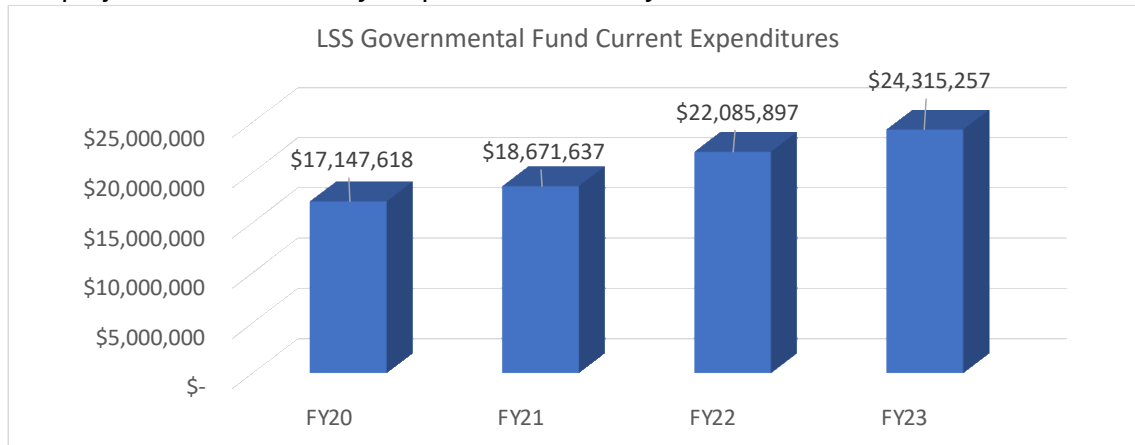
- Two (2) percent increases in salary schedules for all employees regardless of any revisions to Governor's education budget (\$262,000)
- Step increases provided to all employees on step schedules
- Two (2) percent increase in health insurance premiums for the 2022-2023 school year
- Budget provides “startup” funds for numerous high school specific initiatives covering athletics, academics, and the arts
 - This will require approximately \$370K of fund balance for the transition to high school grades

EXECUTIVE SUMMARY (CONTINUED)

Summary of Other Budgetary Considerations (Continued)

LSS Funds (Continued)

- Current expenditures (excluding capital outlay and debt service) for LSS governmental funds are projected to increase by 10 percent for fiscal year 2023



Changes from Proposed to Adopted Budget

- City Staff originally proposed a four (4) percent annual pay band increase; however, due to national wage growth data, the budget was adopted with a six (6) percent increase
- Original proposed budget showed property tax revenues as flat compared to fiscal year 2022; however, upon receipt of the certified assessments from the Shelby County Assessor, property taxes in the adopted budget increased 4.4 percent
- Adopted budget includes \$25K allocated for additional safety cameras around the City, which was not included in the originally proposed budget
- Due to budgetary constraints, certain capital outlays and projects were reduced or deferred to a future period, including –
 - City Hall ADA improvements reduced by \$50K to match grant funding awarded prior to budget adoption
 - Senior Center van purchase of \$50K was deferred to a future year
 - Building improvements to the Public Works maintenance building of \$200K were deferred to a future year
- The closing on the remaining USDA Rural Development bonds of \$45.206 million was originally anticipated to occur in fiscal year 2023; however, between proposed and adopted budgets the Board of Commissioners authorized closing on the bonds within fiscal year 2022, which required updates to the current fiscal year estimates and the original budget for fiscal year 2023
 - This also added approximately \$1.8 million of debt service to fiscal year 2023, whereas the original proposed budget included only \$0.4 million of interest costs on interim financing

EXECUTIVE SUMMARY (CONTINUED)

Reader's Guide to the Fiscal Year 2023 Annual Budget

Introduction

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

Hyperlinks are embedded throughout this Annual Budget document, when viewed electronically, that when clicked assist in navigating between sections or accessing external documents and web locations. Hyperlinks are indicated generally by blue underlined text, such as this link to the [City's website](#).

Budget Summaries

For those looking for a quick overview of the City's plans for fiscal year 2023, the [Budget Summaries](#) section is a great starting place to understand the projected resources and planned appropriations for the ensuing fiscal year. In this section the reader will also find useful information regarding [revenue projection](#) methods and factors, a breakdown of planned expenditures, and the [long-term financial plans](#) of the City.

Detailed Line-Item Budgets by Fund

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

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

Appendix

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

Respectfully Submitted,

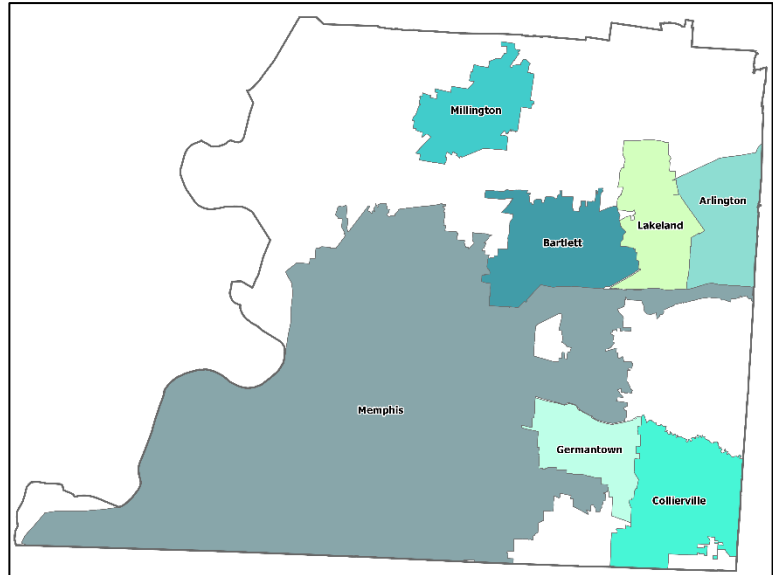
Shane A. Horn
City Manager

Michael L. Walker, CPA
Finance and Human Resources Director

GENERAL INFORMATION AND MAP

History

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



LAKELAND SKY RIDE
(photograph by Walter Drissel)

Concept

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

Schools

One of the things Lakeland is most proud of is its school system. LSS has been recognized as an Exemplary School District by the Tennessee Department of Education in three of its last four years of eligibility. In addition, LSS ranked as the #1 district in the state for grades 3-5 achievement, and the #2 district in the state for grades 6-8 achievement based on data from the 2018-19 school year. That same year, the State of Tennessee awarded Lakeland Elementary School as a Reward School, finishing in the top 5 percent in academic achievement. This tradition continues to expand with the addition of Lakeland Preparatory School (pictured left), which will serve grades 5-9 in the 2022 – 2023 school year and will add one high school grade in each of the following three years.



LAKELAND PREPARATORY SCHOOL

GENERAL INFORMATION AND MAP (CONTINUED)

Activities

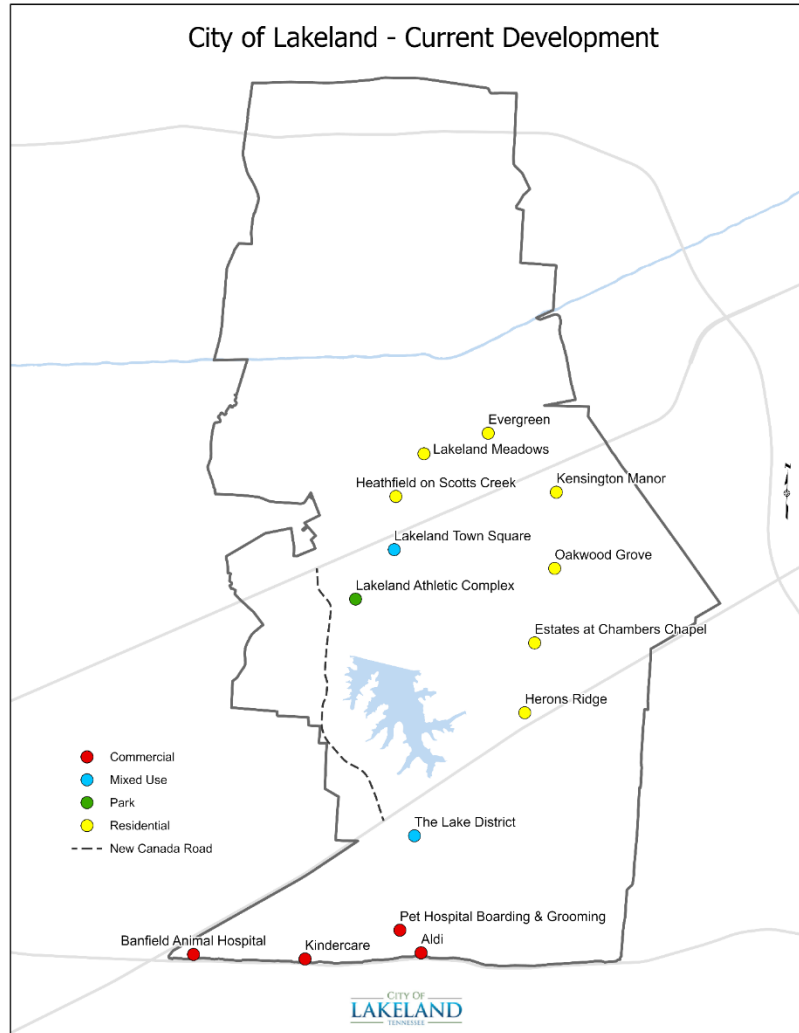
Lakeland embraces outdoor activities of all kinds and offers a full range of sports leagues for both youth and adults. Residents and visitors can participate in annual events like the **Lakeland Fishing Rodeo** and **Outdoor Concert Series**. Our picturesque city is the proud host of several running events, golf tournaments, and walking events, and has been designed by the Tennessee Department of Tourism Development as an [Adventure Tourism District](#).

Community

In the 1980 census, the population of Lakeland was 612. This number has now grown to 13,904¹ and continues to grow due to the City's natural amenities and focus on quality as a way of life. Median household income in Lakeland is an estimated \$106,000. Of those 25 and older, 47.6% are college graduates.

Growth and Development

The City of Lakeland is growing, with numerous housing units added each year. In fiscal years 2022 and 2023, Lakeland expects the completion of seven residential developments, two mixed-use developments (in various phases of completion), and four commercial developments.



¹ 2020 Census, per <https://census.gov>

MISSION STATEMENT

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

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



BUDGET ORDINANCE O-10-2022 (CONTINUED)

BUDGET ORDINANCE O-10-2022 (CONTINUED)

BUDGET ORDINANCE O-10-2022 (CONTINUED)

BUDGET ORDINANCE O-10-2022 (CONTINUED)

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BUDGET ORDINANCE O-10-2022 (CONTINUED)

BUDGET ORDINANCE O-10-2022 (CONTINUED)

BUDGET ORDINANCE O-10-2022 (CONTINUED)

BUDGET ORDINANCE O-10-2022 (CONTINUED)

BASIS OF ACCOUNTING AND BUDGETARY BASIS

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

The *current financial resources* measurement focus means that for the budgeted operating statements presented herein, only the sources and uses of available resources for the period of July 1, 2022, to June 30, 2023, are presented. Fund balance is the measurement of available resources as of the end of the fiscal year.

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

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

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

Modified Accrual of Revenues

The concept of revenues as available and measurable is best explained in the example of sales taxes. Sales taxes are measurable when a sales transaction occurs in Lakeland in June. The business collecting the sales tax remits them to the State of Tennessee in July. The State then pays Lakeland's share of those taxes to Lakeland in August. Because August is within 60 days of the City's fiscal year end, those taxes are available to fund the fiscal year just ended and are shown as revenues in this Annual Budget. However, those same transactions have a portion of their sales tax paid to Shelby County in August, and Shelby County then remits the City's share after the 60-day cutoff has occurred. That sales tax for June transactions is received after the period of availability has ended; and would not be a part of the funding for fiscal year 2023.

Budgetary Basis v. External Reporting Basis

The budgetary basis used in this Annual Budget for fiscal year 2023 is the same basis of accounting used by Lakeland for [annual financial reporting](#) of the governmental and proprietary fund activities.

Fund Types

The individual fund is the building block of governmental budgeting, accounting, and reporting. The City of Lakeland has three types of funds – governmental funds, proprietary funds, and fiduciary funds. Funds are considered to be major funds due to quantitative or qualitative factors.

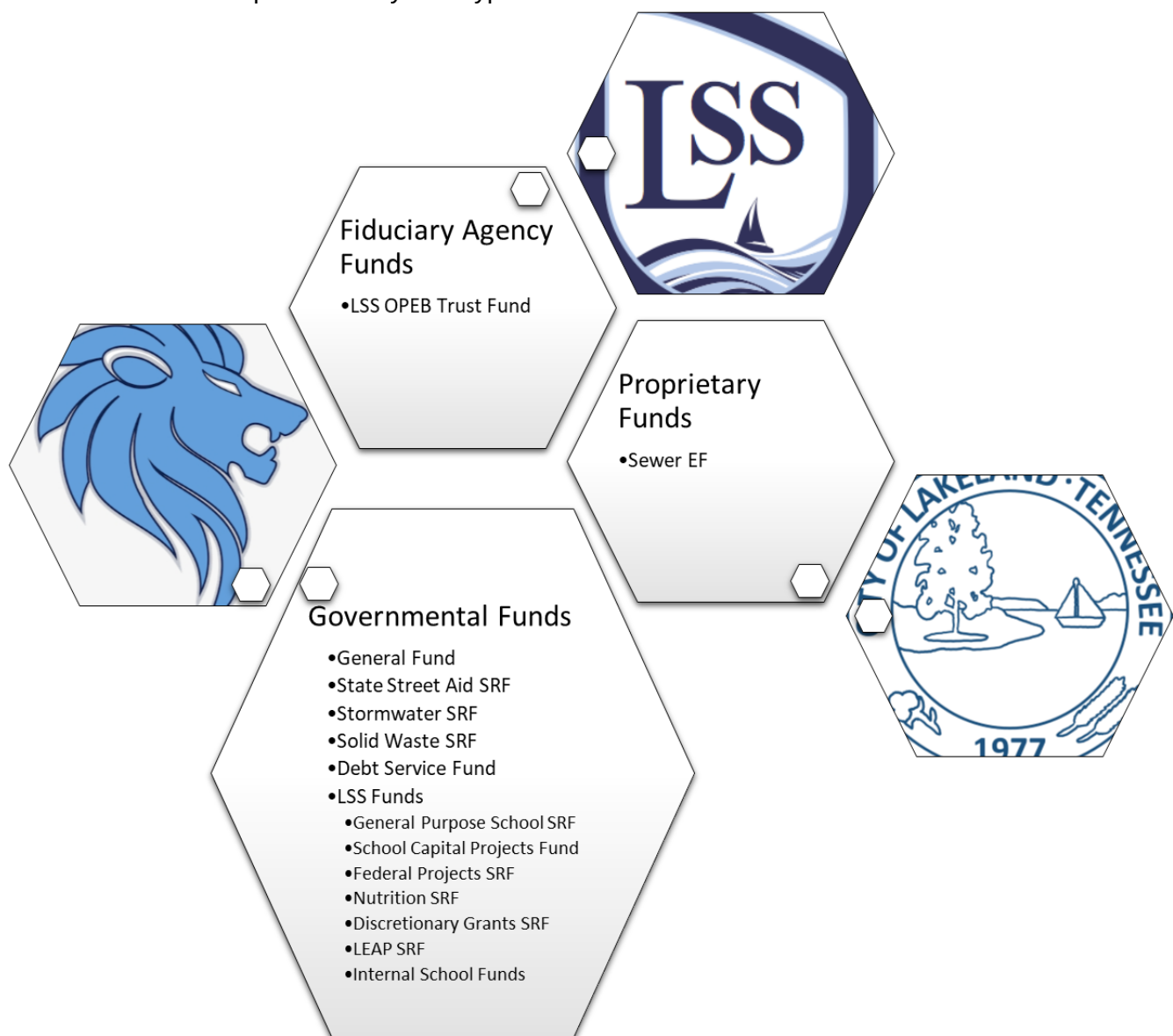
BASIS OF ACCOUNTING AND BUDGETARY BASIS (CONTINUED)

Fund Types (Continued)

The Annual Budget classifies each fund as major or non-major based upon the same factors used for this determination in external financial reporting. Lakeland's Annual Budget reports the financial plans for both appropriated funds (most governmental funds) and non-appropriated funds (the proprietary Sewer enterprise fund). The Annual Budget excludes fiduciary agency funds (the LSS OPEB Trust fund) for which appropriation is not required, as well as LSS's fund for Internal School Funds. Internal School Funds are required by the State of Tennessee Board of Education to be recorded as a special revenue fund, but no appropriation is required.

There are 11 governmental funds that require appropriation via Lakeland Ordinance prior to expenditure. The Sewer Fund is presented in the Annual Budget as a means of exercising the City's fiduciary obligation to control the spending within this fund, and as a matter of State of Tennessee and Lakeland policy.

Lakeland's funds are presented by fund type below:



BASIS OF ACCOUNTING AND BUDGETARY BASIS (CONTINUED)

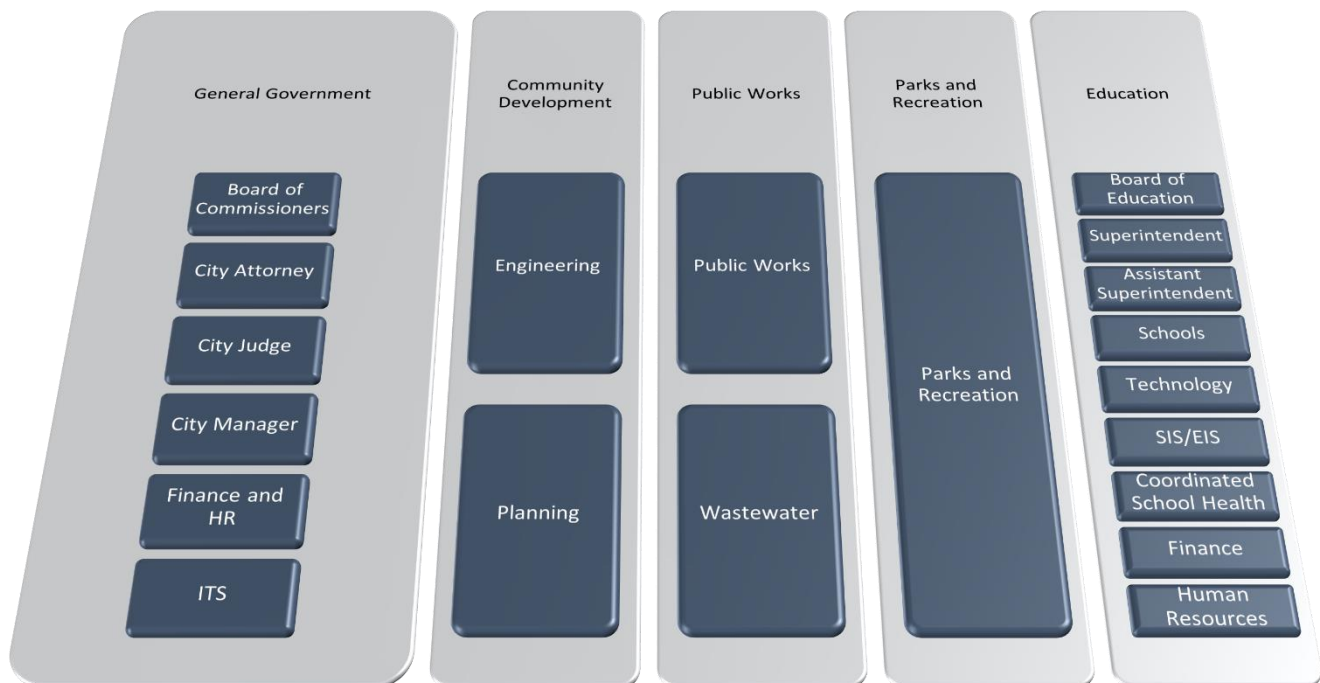
Fund and Organizational Chart Relationship

The City roles listed in the [Organization Chart](#) are accounted for in the City's funds as follows (note that some roles are accounted for in multiple funds):



Department or Function Relationship

Department descriptions are included in the [Appendix](#) to the Annual Budget. The City departments or functions used in financial reporting of current expenditures are each comprised of the following organizational roles:



BASIS OF ACCOUNTING AND BUDGETARY BASIS (CONTINUED)

Major Funds

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

Based upon budgeted *quantitative* results and current *qualitative* assessment, the City's major governmental and enterprise funds for fiscal year 2023 are projected to be as follows.

Major Governmental Funds

- **General Fund** – The primary operating fund of the City. This fund accounts for all financial resources of the general government not specifically provided for in other funds. Most of the essential City services are reported in the General Fund.
- **LSS General Purpose School Fund** – The operating fund of the Lakeland School System. This fund accounts for all general revenues and other receipts that are not allocated by law or contractual agreement to another LSS fund, such as property tax revenue from Shelby County, Tennessee, Basic Education Program funds, sales tax, etc. General operating expenditures and capital improvement costs that are not paid through other LSS funds are paid from the General Purpose School Fund.
- **LSS School Capital Projects Fund** – This fund accounts for LSS's financing of major capital improvement projects and capital asset purchases.
- **Debt Service Fund** – This fund is supported by transfers in (other financing sources) from the General Fund, and is the fund used to account for all debt-related expenditures.

Major Enterprise Fund

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

Lakeland's remaining funds are non-major funds.

Appropriated Funds

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

Other Funds

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

FINANCIAL POLICIES

The City of Lakeland has adopted a comprehensive [Financial Policies Manual](#). This manual, available via the City's website and linked herein, provides further details and guidance on the policies summarized below regarding governance, financial planning, revenues, resource management, and financial reporting. *This summary is an overview only and should not be relied upon for operational compliance.*

Governance

The City of Lakeland was incorporated in 1977 and operates under a City Manager-Commissioners form of government. The Board of Commissioners consists of five elected persons, including an elected Mayor and a commissioners-appointed Vice Mayor. The City Manager is responsible for carrying out the policy directives of the Board of Commissioners and managing the day-to-day operations of the City.

Board-level approvals noted throughout the City's financial policies are typically executed via Resolution, while certain actions of the Board (such as changes to the City Code or budget appropriation amendments) require an Ordinance passed upon two readings and public comment.

Ethics. The City's ethics policies apply to full-time and part-time elected or appointed officials and employees, regardless of compensation. A personal interest that affects an official vote must be disclosed during the meeting at which the vote takes place, prior to the vote, and recorded in the minutes. Personal interests in non-voting matters that may affect the exercise of discretion must disclose such interests in writing to the City Recorder.

City personnel and officials may not accept, directly or indirectly, any money, gift, gratuity, or other consideration of favor of any kind from anyone other than the municipality for the performance of duties in the regular course of her/his role with the City that could be reasonably interpreted as an attempt to influence actions or decisions.

City personnel and officials may not disclose information obtained during the course of their duties with the City that is made confidential under state or federal law, except as authorized by law.

City personnel and officials may not use municipal time, facilities, equipment, or supplies for private gain or advantage, nor authorize the use of such except as authorized by legitimate contract or lease approved by the governing body. Private purchases may not be made in the name of the City of Lakeland.

The City Attorney is designated as the ethics officer of the municipality and investigates complaints of

ethics violations in accordance with procedures outlined in the financial policies manual.

Violations of the City's ethics policies may result in punishment as provided by the City charter or other applicable law, as well as censure by the governing body, for elected officials. Appointed officials and employees who violate the ethics policies are subject to disciplinary action.

Internal Controls and Risk Management. The City of Lakeland maintains a system of internal control to safeguard its assets against loss, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage policy compliance.

The Finance and Human Resources Director maintains the City's internal control manual, which is updated annually. The internal control manual addresses the objectives and components of internal control, as well as the written procedures surrounding key control activities.

Financial Planning

Annual Budget. The City Manager is the City's budget commissioner. The City's fiscal year begins on July 1. By May 15th of each year, the City Manager submits to the Board of Commissioners an estimate of the expenditures and revenues for the ensuing fiscal year.

Budget Process. The estimate provided above is compiled from detailed projections and estimates from each City functional department. Revenues are projected based upon historical actual amounts received and planned increases or decreases in the underlying economic factors that affect each revenue stream. Expenditures are projected based upon historical actual amounts as well as consideration of the staffing and service delivery goals and objectives for the coming fiscal year.

Budget Calendar. The City Manager provides an annual budget calendar, approved via Board of Commissioners resolution, outlining the necessary steps to prepare the annual budget.

FINANCIAL POLICIES (CONTINUED)

Financial Planning (Continued)

Balanced Budget. In addition to expenditures and revenues, the annual budget includes an estimate of other financing sources and uses, and any planned use of fund balance. The annual budget presented must be a balance budget, defined as revenues, other financing sources, and planned use of fund balance equal to or exceeding expenditures and other financing uses for the ensuing fiscal year.

Budget Appropriation Ordinance and Amendments. Annual budget appropriations are enacted by ordinance passed upon two readings by the Board of Commissioners and following a public hearing. The appropriation ordinance for each fiscal year shall be finally adopted before the first day of the fiscal year (i.e., by June 30th).

Each appropriated fund's revenue budget is prepared by source, and each appropriated fund's expenditure budget is prepared by fund, with constitutes the legal level of budgetary control. Expenditures may not exceed appropriations at the legal level. Amendments to the original appropriations may be made at any time during a current fiscal year based upon ordinance passed upon two readings by the Board of Commissioners. Emergency expenditures may be made in excess of appropriation prior to amendment. The City Manager may authorize line-item appropriation transfers within each fund, to be subsequently reported to the Board of Commissioners.

Reversion of Appropriations. At fiscal yearend, unencumbered balances or appropriations revert to each fund, subject to further appropriation.

Budget Publication. The City shall publish the annual budget not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget and hold the public hearing. The publication shall be in a newspaper of general circulation and include:

1. Annual operating budget proposed, prior year actual results, and current year estimated results;
2. Revenues and expenditures for all governmental funds;
3. Expenditures listed separately by salaries and other costs;
4. Beginning and ending fund balances for each fund; and
5. The number of full-time equivalent positions for each fund.

Long-Term Financial Planning. Long-term financial planning applies to all funds with a minimum fund balance requirement. The long-term financial plan ("LTFP") is designed to ensure the City's ongoing financial sustainability beyond a single fiscal year budget cycle, defined as planned long-term service and infrastructure levels and standards being met without unplanned increases in rates or disruptive cuts to City services.

The LTFP process identifies critical areas expected to impact the financial condition of the City over the ensuing five-year period, presenting on a rolling five-year basis. The LTFP forecasts revenues, other financing sources, expenditures, other financing uses, use of fund balance, and ending projected fund balance for each and as of the end of each fiscal year presented.

The LTFP is incorporated into the City's annual budget presented to the Board of Commissioners. The LTFP assists in ensuring the City attains and maintains financial sustainability, has sufficient information to guide financial decisions, as sufficient resources to provide City services, identifies potential risks to ongoing operations in a timely manner, and identifies changes in expenditure or revenues structures needed to accomplish these objectives.

In addition to the objectives mentioned above, the LTFP provides information to analyze:

1. Affordability of current services, projects, and obligations;
2. Affordability of anticipated service expansions or investments in new assets; and
3. Culmination of the above to present the City's financial condition.

The intent of the LTFP process is to guide current budgetary considerations based upon both short- and long-term factors and analysis.

Cash Management and Investments. The City's primary objectives for cash management and investments are safety, liquidity, and return.

Safety – All investments must preserve the capital of the overall portfolio through mitigation of credit and interest-rate risk. Credit risk is addressed through limiting investments to only authorized types, limiting financial institutions to only those authorized via ordinance of the Board of Commissioners, and diversification of the portfolio. Interest-rate risk is addressed through structuring the investment portfolio such that maturities match cash requirements and investing operating funds in highly-liquid securities or similar investment pools.

FINANCIAL POLICIES (CONTINUED)

Financial Planning (Continued)

Cash Management and Investments (Continued).

Liquidity – All investments must be sufficiently liquid to meet operating cash flow requirements. As such, the portfolio consists largely of funds maintained in active checking accounts or local government investment pools.

Return – All investments should attain a market rate of return; however, return on investment is secondary to safety and liquidity. Investments may be liquidated prior to maturity for operational cash flow needs or to preserve principal.

Standards of Care – Investment officials (per policy, the City Manager and Finance and Human Resources Director) shall operate under the “uniform prudent investor act” standards of care. Investment officials and all employees involved in the investment process are governed by the City’s ethics and conflicts of interest policies.

Authorized Financial Institutions and Depositories – All financial institutions and depositories must be authorized via ordinance of the Board of Commissioners and must be Tennessee Bank Collateral Pool participants or be the State of Tennessee Local Government Investment Pool (“LGIP”).

Financial policies govern safekeeping and custody of cash and investments, suitable and authorized investments, and diversification and constraints. Investment earnings and performance are reported monthly to the Board of Commissioners in the Treasurer’s Report.

Capital Projects. Capital projects and a five-year Capital Improvements Plan (“CIP”) are an integral component of the LTFP. Projects to be funded and included in the CIP are based upon Board of Commissioner strategic objectives and goals, available funding sources, and staff priority recommendations. The CIP is updated, reviewed, and approved annually by the Board of Commissioners in the Annual Budget process.

The City’s CIP includes all capital projects with an estimated cost exceeding \$100,000 for the new construction, reconstruction, replacement, or acquisition of capital assets and infrastructure.

The CIP shall account for maintenance and operating costs, show a preference for preservation of existing infrastructure, show funding sources, and limit the use of debt to fund the capital projects therein.

Debt Management. The City’s debt management objectives are to achieve the lowest cost of capital, ensure high credit quality, access capital markets, preserve financial flexibility, and manage risk. Debt balances are reported to the Board of Commissioners on a monthly basis.

Long-Term Debt – The City may issue long-term debt for capital purchases or construction identified via the CIP or a development, transportation, or master plan process. Long-term debt maturity should match the useful life of the underlying asset without exceeding thirty years (other than federally-sponsored loans). Long-term debt may be:

1. General obligation debt secured by the full faith and credit of the City; or
2. Revenue debt secured by the revenues generated from the capital project financed.

Capital leases may be used to finance projects that amortize in three to seven years.

Short-Term Debt – The City may issue short-term debt to fund projects or for temporary funding of operational cash flow deficits or anticipated revenues. Short-term debt may be:

1. Bond anticipation notes (“BANs”) not maturing more than six years from date of issuance;
2. Revenue anticipation notes (“RANs”)/tax anticipation notes (“TANs”) to meet cash flow needs, subject to federal and state requirements; or
3. Interfund loans to fund operational deficiencies or capital projects to be repaid from current fiscal year revenues.

Interest Rates – The City gives preference to fixed-rate debt and shall maintain no more than thirty percent of total outstanding debt in variable-rate debt.

Refinancing Debt – The City’s existing debt may be refinanced for the following reasons:

1. To meet unanticipated revenue expectations;
2. To achieve cost savings;
3. To mitigate irregular debt service payments;
4. To release reserve funds; and/or
5. To remove unduly restrictive debt covenants.

Working Capital (Enterprise Funds). The City’s enterprise funds must maintain working capital equivalent to at least ninety days’ worth of annual operating expenses and debt service requirements.

FINANCIAL POLICIES (CONTINUED)

Financial Planning (Continued)

Fund Balances. The City's General Fund must maintain unassigned fund balance at a level equal to twenty-five percent of General Fund revenues (excluding non-recurring federal, state, and local grant revenues) plus \$1,100,000. Fund balance is not to be used as a long-term approach to balancing the budget for ongoing expenditures but may be utilized for non-recurring expenditures such as capital outlays. Should fund balance fall below the minimum above, the City Manager shall present to the Board of Commissioners a plan for the replenishment of fund balance. Additionally, the LSS General Purpose School Fund is required by the Tennessee Board of Education to maintain a minimum fund balance of three percent of annual expenditures.

Revenues

General Revenue Management. The City funds current expenditures with current revenues from a diversified and stable revenue base. Any transfers between funds for operating purposes are presented in the Annual Budget for Board of Commissioners approval.

User Fee Cost Recovery Goals. In setting user fees and cost recovery levels, the City considers:

1. Whether funded purposes are community-wide or special benefit;
2. Whether the fee is charged to the service recipient or the service driver;
3. The effect of pricing on the demand for City services; and
4. The feasibility of collection and recovery.

Fees are set with the goal of low cost recovery if there is no intended relationship between amount paid and benefit received, collecting fees is not cost-effective, there is no intent to cover the cost of the service, service is non-recurring and not readily available from a private sector source, and collecting fees would discourage regulatory compliance.

Fees are set with the goal of high cost recovery (thus, higher fees) if the service is similar to services provided through the private sector (and such alternatives do or could exist), the service requires additional costs, the service is regulatory in nature and voluntary compliance is not expected (such as building permits and development fees).

Recreation Programs – Cost recovery for adult recreation programs should be relatively high, while those activities for youth and senior participants should be relatively low.

Planning Programs – Cost recovery for planning services should be high, with a cost recovery goal of 100 percent.

Sewer Rates and Fees. Sewer utility fees are set to fully recovery total direct and indirect costs, including operations, capital outlay and improvements, and debt service. Sewer rates and fees are set via Ordinance of the Board of Commissioners.

Stormwater Rates and Fees. Fees for stormwater are intended to fully fund operating costs of the Stormwater special revenue fund.

Solid Waste Rates and Fees. Solid waste fees and rates are intended to fully fund the operating costs of the Solid Waste special revenue fund.

Grant Funding. The City actively seeks grant funding for both operating and capital expenditures, given that the grant purpose is compatible with City objectives, the benefits provided exceed the cost of administration, and the grant does not commit the City to long-term tax funded expenditures after completion of the grant program.

Revenue Distribution. The City discourages the earmarking of General Fund revenues for specific programs; however, certain revenue sources may be committed or assigned by the Board of Commissioners via Ordinance or Resolution, respectively, for specified purposes. The City may also, through approval in the Annual Budget, supplement special revenue fund resources via transfers from the General Fund.

Resource Management

Purchasing. In order to purchase goods and services of high quality consistent with the expected use at the most reasonable cost, policy requires competitive procurement. Specifically:

1. Purchases less than \$2,500 must be authorized by a purchase order approved by the City Manager;
2. Purchases of \$2,500 and above but less than \$10,000 singly or in the aggregate require three (3) competitive bids or quotes, verbal or written, whenever possible; and
3. Purchases of \$10,000 and above require City Manager authorization to call for bids or proposals, must be authorized by the Board of Commissioners to the lowest and best responsible bidder, and if evidenced by a written contract.

FINANCIAL POLICIES (CONTINUED)

Resource Management (Continued)

Exceptions – Upon written recommendation of the City Manager, the Board of Commissioners can unanimously authorize via resolution a noncompetitive contract. Other procurement exceptions include:

1. Sole source of supply;
2. Emergency expenditures;
3. Purchases via intergovernmental cooperative agreements;
4. Purchases from non-profits;
5. Purchases, leases, or lease-purchases of real property;
6. Purchases from any governmental unit;
7. Purchases in conjunction with the State Department of General Services (i.e., “State contract”); and
8. Certain service contracts.

A sealed bid process is used for all competitive contracts over \$10,000.

Human Resource Management. The Annual Budget fully appropriates resources needed for authorized regular staffing. All ongoing programs and services should be provided by full- and part-time employees rather than independent contractors. The Board of Commissioners authorizes all regular positions through the Annual Budget process. The City Manager approves the hiring of all regular and temporary employees. Temporary employees should not be used as an incremental method of expanding the City’s regular work force. Independent contractors should only be used for short-term workload assignments and contracted through an outside temporary employment agency, or for construction of public works or other capital projects and delivery of operating, maintenance, or specialized professional services not routinely performed by City employees.

Productivity. The City monitors and reviews its methods of operation to ensure services continued to be delivered in the most cost-effective manner.

Financial Reporting

Accounting, Auditing, and Financial Reporting. The City maintains a system of financial monitoring, control, and reporting for all operations and funds.

Accounting records are maintained in accordance with state and federal laws and regulations, as well as any specific grant requirements. The Finance and Human Resources Director shall report budget to actual comparisons for each governmental fund and

plan to actual comparisons for each enterprise fund on a monthly basis to the Board of Commissioners.

The Board of Commissioners shall approve a contract annually with a Certified Public Accountant (“CPA”) firm with experience in municipal auditing. Audit results shall be provided to the Board of Commissioners, the State of Tennessee, the Federal Audit Clearinghouse, and any other bodies required by regulation or agreement.



BUDGET CALENDAR

The Fiscal Year 2022-2023 budget calendar is presented below:

BUDGET CALENDAR FOR FISCAL YEAR 2022-2023	
DATE	MILESTONE
1/17/2022	Budget worksheets distributed to department directors
2/3/2022	Board of Commissioners strategic planning workshop
2/18/2022	Budget worksheets and narratives due from department directors
2/25/2022	Budget document draft incorporating worksheets and narratives submitted to Board of Commissioners to initiate initial review
3/1/2022	Budget workshops with department directors begins
3/7/2022	Budget revisions made in conjunction with Board of Commissioners, department director, and Finance department input
3/18/2022	Revised budget document submitted to Board of Commissioners
3/29/2022	City funds budget workshop – link to meeting notice
4/4/2022	School budget presented to LSS Board of Education – link to LSS BOE work session agenda
4/12/2022	School budget approved by LSS Board of Education – link to LSS BOE special called meeting agenda
4/13/2022	Budget consolidation between City and LSS funds begins
Before 4/30/2022	Consolidated draft Annual Budget document submitted for Board of Commissioners review – link to draft budget
5/12/2022	Annual Budget presented for first reading – link to agenda and video
5/26/2022	Annual Budget and tax rate published for public notice
6/9/2022	Annual Budget presented for final reading and public hearing – link to agenda and video
Before 6/24/2022	Within fifteen days of final passage, budget Ordinance incorporated into Annual Budget and budget submission to State of Tennessee

Public Engagement

The public (residents and constituents of the City) is engaged and encouraged to participate at numerous times in the budget process. All meetings of the Board of Commissioners discussing the budget are open to the public, including the budget workshop, LSS budget presentations, and both the first and final reading (with public hearing) of the budget and related ordinance. Additionally, Board members and staff obtain constituent feedback throughout the year, leading to the public's influence upon the goals and priorities for the Annual Budget.

STRATEGIC PLANNING

The Board of Commissioners meets annually in a strategic planning session. The organizational goals of the City of Lakeland were initially established in February 2021, and work began toward the fulfillment of those goals in fiscal year 2021. When the strategic plan was first established, City elected officials and staff met to discuss the board members' overall goals for the City not only in the short term, but in order to position the City for growth in the future. The session was led by an independent outside party trained in strategic planning sessions. Board of Commissioners members insights and direction provided were guided by their vision for the future of Lakeland, current and future economic constraints as informed by the five-year [LTFP and CIP program](#), public constituent input, and experience with potential developers looking to invest commercial, residential, and mixed-use projects within the City of Lakeland.

Specifically, the strategic planning process for the City of Lakeland's Board of Commissioners includes:

1. An initiation of the strategic planning process (February 2021)
2. Review of the City's mission statement as a guide for the strategic plan
3. Assessment of environmental factors, including a review of the City's strengths, weaknesses, opportunities, and threats
4. Identification of critical issues affecting resident and business satisfaction and service provision
5. Consensus among the Board members upon a small number of broad organizational goals – five were established
6. Development of strategies to achieve these goals
7. Creation of an action plan including departmental steps and objectives toward the accomplishment of the broad goal
8. Development of measurable objectives
9. Incorporation of performance measures
10. Approval of the plan (although no formal Board action in the form of a resolution or ordinance was taken, Board consensus was obtained)
11. Implementation of the plan by City staff
12. Monitoring of progress toward the completion of the plan through at-least annual strategic planning sessions where updates are provided to the Board by City staff
13. Reassessment of the strategic plan annually in a dedicated planning session to review results and consider needed changes and challenges

The resulting goals of this initial strategic planning session continue to guide the City's Annual Budget and long-term financial plans. In February 2022, the City Manager provided the Board of Commissioners with an update on the accomplishment of these organizational goals, and further direction was provided by the Board of Commissioners to enhance the accomplishment of these objectives through the establishment and operation of the Annual Budget.

In this section of the Annual Budget, the hierarchy of the City's strategic plan is presented. The strategic plan is presented as:



STRATEGIC PLANNING (CONTINUED)

Organizational Goals

The five organizational goals for the City of Lakeland, resulting from the strategic planning process, are:

1 - Enhance City Planning

- Update Lakeland's land development regulations ("LDR") and comprehensive plan

2 - Parks Improvements

- Create and expand parks and recreation facilities and services

3 - Economic Development

- Focus upon economic development to enhance City amenities, home values, and tax base

4 - Communications

- Develop a communications strategy for consistent and timely distribution of information to citizens

5 - Capital Improvements

- Focus upon capital and infrastructure improvements, including completion of LSS high school and City roads and wastewater systems

STRATEGIC PLANNING (CONTINUED)

1 – Enhance City Planning

Organizational Goals



The City of Lakeland Board of Commissioners directs City Staff to commission an update of the City's land development regulations ("LDR") and comprehensive plan in order to ensure that future residential or commercial development in the City of Lakeland adheres to the Board's standards for city planning. The comprehensive plan should guide potential developers, City staff, and City volunteer board members in design and review of developments to meet the City's goal of smart growth that maintains residential property values, provides citizens with access to needed amenities, and enhances the City's property and sales tax bases.

Departmental Goals



Department/ Function	Goals
General Government	Oversee the selection of a professional services firm to perform an update of the City's LDR and comprehensive plan
	Ensure budget funds are appropriated for the cost of the LDR and comprehensive plan update
Community Development	Select a professional services firm to complete the LDR and comprehensive plan update
	Present results and recommended changes to LDR to the Board of Commissioners upon completion
	Ensure that LDR and comprehensive plan update is completed in a timely manner

Departmental Objectives



Department/ Function	Objectives
General Government	Appoint a committee to compile a request for qualifications ("RFQ") for firms to perform the professional services by June 30, 2021
	Appropriate funds annually (as long as the update is in progress) before the beginning of each fiscal year
Community Development	Begin process and post RFQ within fiscal year 2022 to engage a consultant to update the LDR and comprehensive plan
	Propose consultant/firm selected through RFQ process to the Board of Commissioners for approval
	Complete the update of the LDR and comprehensive plan within 24 months of engagement of the consultant/firm selected

STRATEGIC PLANNING (CONTINUED)

1 – Enhance City Planning (Continued)

Performance Measures

Fiscal Year	Actual or Planned Results
2021	City Manager appointed committee to compile RFQ
	RFQ published
	Appropriated budget of \$150,000 for fiscal year 2022 to begin LDR/comprehensive plan update
2022	RFQ sent directly to prospective consultants
	Committee reviewed and scored proposals received
	Board of Commissioners approved selected proposal
	Appropriated budget of \$150,000 for fiscal year 2023 for completion of the combined LDR/comprehensive plan update
2023	Public will be engaged in the review of the LDR revisions and comprehensive plan update
	City Staff will recommend changes to LDR and implementation of comprehensive plan to Board of Commissioners
	Board of Commissioners will approve and implement changes

STRATEGIC PLANNING (CONTINUED)

2 – Parks Improvements

Organizational Goals



The City of Lakeland Board of Commissioners desires to improve the City's parks and recreation facilities by creating additional recreational facilities, including athletic fields and amenities, and expanding or creating additional City parks. Park improvements should be aligned with a city-wide parks master plan.

Departmental Goals



Department/ Function	Goals
General Government	Empower Parks and Recreation Board ("PRB") to complete and update parks-specific five-year CIP
	Ensure budget funds are appropriated for the cost of the recommended parks capital outlays annually
Parks and Recreation	Complete phase 1 of the Memphis-Arlington athletic complex ("MAAC")
	Complete parks master plan for the MAAC
	Along with the PRB, ensure execution of parks five-year CIP and related projects
	Complete phase 2 of the MAAC

Departmental Objectives



Department/ Function	Objectives
General Government	Direct staff and lead (as Board of Commissioners liaison to the PRB) to complete and update the parks five-year CIP annually by April 1 st
	Appropriate funds annually for parks capital improvements in accordance with the parks CIP before the beginning of each fiscal year
Parks and Recreation	Complete phase 1 of the MAAC by June 30, 2022
	Complete master plan for MAAC within fiscal year 2022
	Annually update the parks five-year CIP by April 1 st each year, with PRB and public input
	Coordinate and hold community engagement sessions on parks planning processes
	Publish and advertise RFQ for City-wide parks master plan and select/award vendor

STRATEGIC PLANNING (CONTINUED)

2 – Parks Improvements (Continued)

Performance Measures

Fiscal Year	Actual or Planned Results
2021	Awarded contract for phase 1 of MAAC and MAAC master plan
	Completed five-year parks CIP by April 1 st for inclusion in Annual Budget
	Completed MAAC master plan design work
	Appropriated \$1.77M in fiscal year 2022 General Fund budget for phase 1 of MAAC
2022	Completed phase 1 of MAAC and opened athletic fields
	RFQ published for City-wide parks master plan and awarded to vendor
	Vendor for City-wide parks master plan held first community engagement session
	RFP published for phase 2 design engineering at MAAC
	Completed update of five-year parks CIP by April 1 st for inclusion in Annual Budget
	Appropriated \$350,000 for phase 2 design of MAAC and other capital projects in line with parks five-year CIP
2023	Complete engineering of MAAC phase 2
	Complete update of five-year parks CIP by April 1 st for inclusion in Annual Budget
	Appropriate funds for fiscal year 2024 for phase 2 of MAAC construction as well as other parks CIP projects

STRATEGIC PLANNING (CONTINUED)

3 – Economic Development

Organizational Goals



The City of Lakeland Board of Commissioners desires to actively seek and recruit economic development within the City of Lakeland, improving marketing and branding of the City as a sought-after municipality for potential retail and commercial growth, thereby enhancing City amenities and expanding residential home values and the City's overall tax base.

Departmental Goals



Department/ Function	Goals
General Government	Lead and direct efforts for the procurement of retail recruitment services
	Ensure budget funds are appropriated for the cost of retail recruitment services
Community Development	Increase retail and commercial development in the City of Lakeland
	Partner with development brokers to effectively market the City to potential investors
	Develop and provide data-driven metrics for use in overall marketing plan

Departmental Objectives



Department/ Function	Objectives
General Government	Publish RFQ for retail recruitment services by June 30, 2021
	Select and approve retail recruitment services provided prior to June 30, 2022
	Appropriate funds annually and as needed for cost of retail recruitment services
Community Development	Ensure timely review of development applications with a maximum 10-day turnaround for feedback/approvals
	Work with selected retail recruitment service provider to develop marketing plan by June 30, 2022
	Continually support the efforts of developers to obtain Board of Commissioners approval of development plans
	Work with retail recruitment services provider to develop marketing plan for implementation prior to June 30, 2022
	Monitor results of economic development efforts based on new retail location openings

STRATEGIC PLANNING (CONTINUED)

3 – Economic Development (Continued)

Performance Measures

Fiscal Year	Actual or Planned Results
2021	Completed and published RFQ for retail recruitment services
	Completed review of development plans within 10-day limitation
2022	Selected Retail Strategies as retail recruitment service provider
	Completed retail marketing guide in conjunction with Retail Strategies
	Retail locations expected opening in initial phases of Lakeland Commons and The Lake District
	Expected review and potential approval of development plans for north side of Interstate-40 and Canada Road redevelopment location
	Appropriated \$45,000 for fiscal year 2023 for retail recruitment services contract
	Completed review of development plans within 10-day limitation
2023	Completed review of development plans within 10-day limitation
	Disseminate retail recruitment marketing guide to potential developers/investors
	Appropriate funds for the continued engagement of retail recruitment services

STRATEGIC PLANNING (CONTINUED)

4 – Communications

Organizational Goals



The City of Lakeland Board of Commissioners desires to improve the City's communications with the public and constituents, crafting a strategic communication plan for the City of Lakeland. Similarly, the Board desires to reinvigorate the Community Advisory Committee ("CAC") to assist in proactive communication throughout the City's neighborhoods.

Departmental Goals



Department/ Function	Goals
General Government	Develop a City communications and marketing plan
	Launch electronic citizen engagement and communication tools
	Ensure budget funds are appropriated for the development of the communications plan and any needed electronic engagement and communication tools
Public Works	Implement electronic citizen engagement tools for communication of public works work orders and completion

Departmental Objectives



Department/ Function	Objectives
General Government	Appropriate funds for professional services contract to develop strategic communications plan, as well as funds for needed citizen engagement electronic solutions, prior to June 30 each year
	Ensure completion of strategic communications plan RFQ and related selection of vendor
	Ensure implementation of strategic communications plan by June 30, 2022
	Implement citizen engagement online portal by June 30, 2022
	Implement SeeClickFix solution for communication of work orders, status, and completion of public works projects by June 30, 2022
Public Works	Utilize SeeClickFix solution (app, dashboards, work order processing) for acceptance of work orders and communication of status by June 30, 2022

STRATEGIC PLANNING (CONTINUED)

4 - Communications (Continued)

Performance Measures

Fiscal Year	Actual or Planned Results
2021	Appropriated \$8,000 for professional services vendor contract for completion of strategic communications plan
	Published RFQ and selected vendor for the completion of the strategic communications plan
	Appropriated funds for FY22 and began implementation work for CityWorks citizen engagement portal and SeeClickFix application
2022	Completed strategic communications plan
	Completed implementation of CityWorks citizen engagement portal
	Completed implementation of SeeClickFix "Lakeland Connect" app, published to Apple Store and Google Play Store, and communicated to citizens for use
	Began use of SeeClickFix for receipt, completion, and status communication of public works work orders
	Appropriated funds for FY23 for continued use of electronic communications tools
2023	Conduct citizen engagement sessions to obtain feedback on strategic communications plan
	Implement remaining aspects of the strategic communications plan
	Appropriate funds, as needed, for FY24 for further implantation and communication needs

STRATEGIC PLANNING (CONTINUED)

5 – Capital Improvements

Organizational Goals



The City of Lakeland Board of Commissioners desires to address the City's capital and infrastructure needs such as roads and wastewater systems, while protecting scenic corridors within the City, and to support the completion of the LSS high school facility. This goal provides needed service-level improvements to sustain and promote economic growth.

Departmental Goals



Department/ Function

Goals

General Government	Ensure budget funds are appropriated for the completion of needed infrastructure improvements
	Issue debt, as needed, or authorize use of fund balance for completion of needed infrastructure improvements
	Ensure completion of the five-year CIP and annual update to provide insights into impacts on annual budgets as well as long-term plans of the City
Public Works / Wastewater	Plan, design, and implement needed infrastructure improvements while protecting scenic corridors within the City of Lakeland
	Obtain grant funding, where possible, for infrastructure improvements and debt funding, where required
	Ensure continued prioritization of paving projects annually to improve and sustain City roadways
	Evaluate, plan, and budget for future needs of sewer expansion and improvements at the wastewater treatment plant

Departmental Objectives



Department/ Function

Objectives

General Government	Complete five-year CIP annually by April 1 st
	Close on USDA Rural Development bonds for construction of the new LSS high school by June 30, 2022, to capture lower interest rate
	Authorize issuance of Sewer Fund debt through the State revolving loan fund for Oliver Creek Interceptor and Clear Creek Interceptor projects
	Appropriate funds by June 30 th annually for approved items in the CIP

STRATEGIC PLANNING (CONTINUED)

5 – Capital Improvements (Continued)

Departmental Objectives



Department/ Function

Public Works /
Wastewater

Objectives

- Annually update the Sewer Fund CIP, including funding sources, by April 1st
- Complete the acquisition of sewer infrastructure assets from the City of Memphis by June 30, 2022
- Complete gas line relocation phase of the New Canada Road project by October 31, 2022
- Bid and award contract for New Canada Road construction phase by June 30, 2022
- Bid and award contract for construction of Clear Creek Interceptor project by May 2022
- Complete construction of Clear Creek Interceptor project by June 30, 2024
- Bid, award, and begin construction of Oliver Creek Interceptor in FY24
- In accordance with the City's paving assessment, propose budgeted roadways for paving annually by March 15th
- Complete construction of New Canada Road by June 30, 2025

Performance Measures

Fiscal Year

2021

Actual or Planned Results

- Completed right-of-way and easement acquisitions for the New Canada Road project
- Completed update of five-year CIP by April 1st
- Appropriated \$54.9 million total infrastructure improvements, including a new high school facility, for the FY22 annual budget
- Appropriated \$1.9 million for paving projects for FY22

STRATEGIC PLANNING (CONTINUED)

5 – Capital Improvements (Continued)

Performance Measures

Fiscal Year	Actual or Planned Results
2022	Acquired sewer infrastructure assets from the City of Memphis
	Complete gas line relocation phase of New Canada Road project
	Awarded state revolving loan funds for Clear Creek Interceptor project
	Closed on funding of the remaining \$45.205 million of USDA Rural Development bonds for construction of the LSS high school facilities
	Bid and awarded construction contract for New Canada Road project
	Bid and awarded construction contract for Clear Creek Interceptor
	Completed update of five-year CIP by April 1 st
	Appropriated \$26 million for total infrastructure improvements for the FY23 annual budget
	Appropriated \$1.5 million for paving projects for FY23
2023	Complete gas line relocation phase of New Canada Road project
	Obtain additional grant revenues from the Tennessee Department of Transportation for additional costs on New Canada Road project
	Complete update of five-year CIP by April 1 st
	Appropriate funds for CIP projects and paving for FY24

STRATEGIC PLANNING (CONTINUED)

Strategic Planning Matrix

Organizational Goal	Department/ Function	Departmental Goals	Departmental Objectives	Performance Measures		
				FY2021	FY2022	FY2023
Enhance City Planning	General Government	Oversee consultant selection	Appoint committee to compile RFQ	Committee appointed RFQ Published	N/A	N/A
		Appropriate project funds in Annual Budget	Appropriate funds for consultant prior to beginning of fiscal year	Appropriated \$150K for FY22 prior to 7/1/2021	Appropriated \$150K for FY23 prior to 7/1/2022	N/A
	Community Development	Select consultant to complete LDR revision and comprehensive plan update	Post RFQ within FY22	N/A	RFQ sent to consultants	N/A
			Propose selected consultant to Board for approval	N/A	Committee reviewed and scored proposals Board of Commissioners approved consulting contract	N/A
		Present recommended changes to LDR and comprehensive plan to Board	Complete update of LDR and comprehensive plan within 24 months	N/A	N/A	Consultant completes work and submits report Public is engaged to review recommendations Staff recommends revisions to Board Board approves and implements changes
		Ensure update completed in a timely manner				
Parks Improvements	General Government	Oversee PRB completion of 5-year CIP	Approve parks CIP prior to beginning of fiscal year	Completed 5-year CIP by April 1 st	Completed 5-year CIP by April 1 st	Completed 5-year CIP by April 1 st
		Appropriate CIP funds in Annual Budget	Appropriate funds for parks CIP prior to beginning of fiscal year	Appropriated \$1.7M for FY22 prior to 7/1/2021	Appropriated \$350K for FY23 prior to 7/1/2022	Appropriate \$1.55M for FY24 prior to 7/1/2023
	Parks and Recreation	Complete phase 1 of MAAC	Phase 1 of MAAC to be completed by 6/30/2022	Contract for MAAC phase 1 awarded	MAAC phase 1 completed, opened	N/A
		Complete parks master plan for MAAC	Master plan to be completed by FY22	MAAC master plan design work completed	N/A	N/A

STRATEGIC PLANNING (CONTINUED)

Strategic Planning Matrix (Continued)

Organizational Goal	Department/ Function	Departmental Goals	Departmental Objectives	Performance Measures		
				FY2021	FY2022	FY2023
Parks Improvements (Continued)	Parks and Recreation (Continued)	Work with PRB to execute 5-year CIP projects	Update 5-year CIP annually by 4/1	Completed by 4/1	Completed by 4/1 RFP published for phase 2 design of MAAC, awarded to vendor	Complete by 4/1 Complete engineering of MAAC phase 2
			Hold community engagement sessions on parks planning	N/A	First community engagement session held; feedback obtained	Additional community engagement sessions held
			Issue RFQ and select vendor for City-wide parks master plan	N/A	RFQ published, awarded to vendor	Complete city-wide parks master plan
Economic Development	General Government	Oversee retail recruitment vendor selection	Publish RFQ for retail recruitment services	Completed	N/A	N/A
			Approve retail recruitment service contract	N/A	Completed	N/A
		Appropriate funds in Annual Budget	Appropriate funds for retail recruitment prior to beginning of FY	Appropriated \$36K for professional services in FY22 prior to 7/1/2021	Appropriated \$45K for awarded contract for FY23 prior to 7/1/2022	Appropriate funds for ongoing services prior to 7/1/2023
	Community Development	Increase economic development	Support developers through Board approval process	Supported The Lake District, Lakeland Commons plans and revisions	Supported TLD, Lakeland Commons, Ashmont plans and revisions	Continually monitored and reported
			Monitor and report to Board of new retail locations	Initial business opened in The Lake District ("TLD")	Retail locations opened in TLD and Lakeland Commons	Target retail opening at NW corner of I-40 and Canada Road
		Market the City to investors	Develop marketing plan by 6/30/2022	N/A	Completed	N/A
		Develop data-driven metrics	Review development applications within 10 days	Completed within parameters	Completed within parameters	Complete within parameters

STRATEGIC PLANNING (CONTINUED)

Strategic Planning Matrix (Continued)

Organizational Goal	Department/ Function	Departmental Goals	Departmental Objectives	Performance Measures		
				FY2021	FY2022	FY2023
Communications	General Government	Develop communications plan	Issue RFQ and select vendor for communications plan	Completed	N/A	N/A
			Implement plan by 6/30/2022	N/A	Completed	N/A
		Launch citizen engagement tools	Implement online portal by 6/30/2022	Began implementation	Completed	N/A
			Implement SeeClickFix work order management app by 6/30/2022	Began implementation	Completed	N/A
		Appropriate funds for communications plan and implementation	Appropriate funds prior to beginning of FY	Appropriated \$8K for FY22 prior to 7/1/2021	Appropriated funds for FY23 prior to 7/1/2022	Appropriate fund for FY24 prior to 7/1/2023
	Public Works	Utilize electronic tools for work order management	Roll out and utilize SeeClickFix by 6/30/2022	Began implementation	Implemented and published app	Monitor use and statistics
Capital Improvements	General Government	Authorize debt or fund balance use for infrastructure needs	Close on USDA Rural Development bonds for LSS high school prior to 6/30/2022	N/A	Closed by 6/30	N/A
			Authorize SRLF debt for Clear Creek and Oliver Creek Interceptor projects	N/A	Approved SRLF debt for Clear Creek	Approve SRLF debt for Oliver Creek
		Oversee completion of 5-year CIP	Approve 5-year CIP prior to beginning of fiscal year	Approved by 6/30	Approved by 6/30	Approve by 6/30
		Appropriate funds for infrastructure needs	Appropriate funds prior to beginning of FY	Completed by 6/30 appropriating \$54.9 million for infrastructure for FY22	Completed by 6/30 appropriating \$26 million for infrastructure for FY23	Complete by 6/30
	Public Works / Wastewater	Plan, design, and complete infrastructure projects	Acquire sewer infrastructure assets from City of Memphis by 6/30/2022	N/A	Acquired by 6/30	N/A

STRATEGIC PLANNING (CONTINUED)

Strategic Planning Matrix (Continued)

Organizational Goal	Department/ Function	Departmental Goals	Departmental Objectives	Performance Measures		
				FY2021	FY2022	FY2023
Capital Improvements (Continued)	Public Works / Wastewater (Continued)	Plan, design, and complete infrastructure projects (Continued)	Bid and award New Canada Rd construction by 6/30/2022	N/A	Completed by 6/30	N/A
			Complete gas line relocation for New Canada Rd by 10/31/2022	N/A	Began gas line relocation	Complete gas line relocation
			Bid and award Clear Creek construction by 6/30/2022		Completed	
			Complete Clear Creek construction by 6/30/2024	N/A	N/A	Begin Construction
			Bid and award Oliver Creek construction to begin FY24	N/A	N/A	Complete bid and award
			Construct New Canada Rd by 6/30/2025	Completed ROW and easement acquisitions	Bid and awarded construction contract	Complete gas line relocation and begin construction Obtain grant funds increase from TDOT
		Obtain grant funding for infrastructure	Obtain SRLF funding for Clear Creek Interceptor by 6/30/2022	N/A	Obtained SRLF approval for Clear Creek Interceptor	Obtain SRLF approval for Oliver Creek
		Ensure paving completed annually	Propose and complete paving roadways annually	Appropriated \$1.9 million for FY22 paving; completed \$.7 million of FY21 paving	Appropriated \$1.5 million for FY23 paving; completed \$2.8 million of FY22 paving	Appropriate \$.8 million for FY24 paving; complete \$1.5 million of FY23 paving
		Complete 5-year CIP process for WWTP	Complete 5-year WWTP CIP prior to April 1 st annually	Completed by 4/1	Completed by 4/1	Complete by 4/1

APPROPRIATED BUDGET SUMMARY

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
Revenues					
Property taxes	\$ 9,028,947	\$ 9,562,609	\$ 9,867,922	\$ 9,867,922	\$ 10,548,200
Local sales taxes	3,898,415	4,752,798	4,728,377	4,603,591	6,120,718
Intergovernmental	11,947,168	12,686,966	13,144,879	13,586,933	14,991,858
Licenses and permits	394,845	353,234	254,720	261,554	262,966
Charges for services	2,276,816	1,947,284	2,434,310	2,233,990	2,439,891
Federal, state, and local grants	2,897,373	4,353,958	17,227,450	15,956,145	15,400,982
Interest income	285,657	71,153	66,824	66,826	13,817
Other income	108,001	48,689	62,500	62,500	65,000
Total revenues	30,837,222	33,776,691	47,786,982	46,639,461	49,843,432
Expenditures					
Current					
General government	1,482,030	1,845,993	2,057,087	2,140,943	2,290,855
Community development	503,098	557,049	954,388	837,373	1,097,144
Public works	2,768,773	3,304,973	4,566,525	5,773,796	4,315,518
Parks and recreation	441,499	418,367	834,323	869,590	994,051
Education	17,147,618	18,671,637	20,027,963	22,085,897	24,315,260
Debt Service					
Principal	2,093,686	17,524,693	5,980,621	48,080,621	8,740,963
Interest and fiscal charges	1,366,698	1,457,817	1,298,780	1,283,279	1,482,312
Capital outlays	3,963,871	23,714,018	52,855,054	43,540,549	20,558,500
Total expenditures	29,767,273	67,494,547	88,574,741	124,612,048	63,794,603
Excess (deficiency) of revenues over (under) expenditures	1,069,949	(33,717,856)	(40,787,759)	(77,972,587)	(13,951,171)
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	48,281,392	22,318,351	11,995,464	59,265,269	13,608,527
Transfers out	(48,281,392)	(22,318,351)	(11,995,464)	(59,265,269)	(13,608,527)
Total other financing sources (uses)	43,500,000	14,794,500	16,420,000	53,205,500	3,500,000
Net change in fund balance	\$ 44,569,949	\$ (18,923,356)	\$ (24,367,759)	\$ (24,767,087)	\$ (10,451,171)

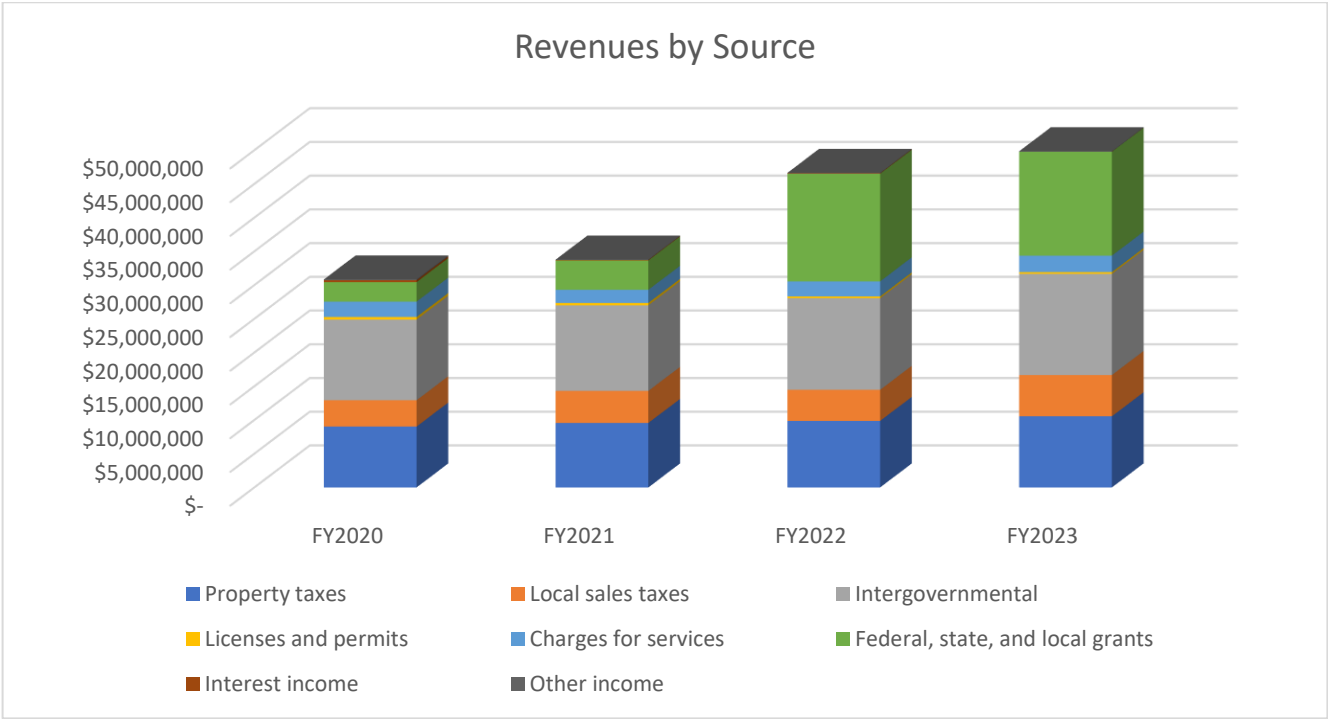
The table above includes all appropriated (governmental) funds combined for the prior three fiscal years and the budget for fiscal year 2023.

The Sewer Fund is not an appropriated fund and therefore is not included.

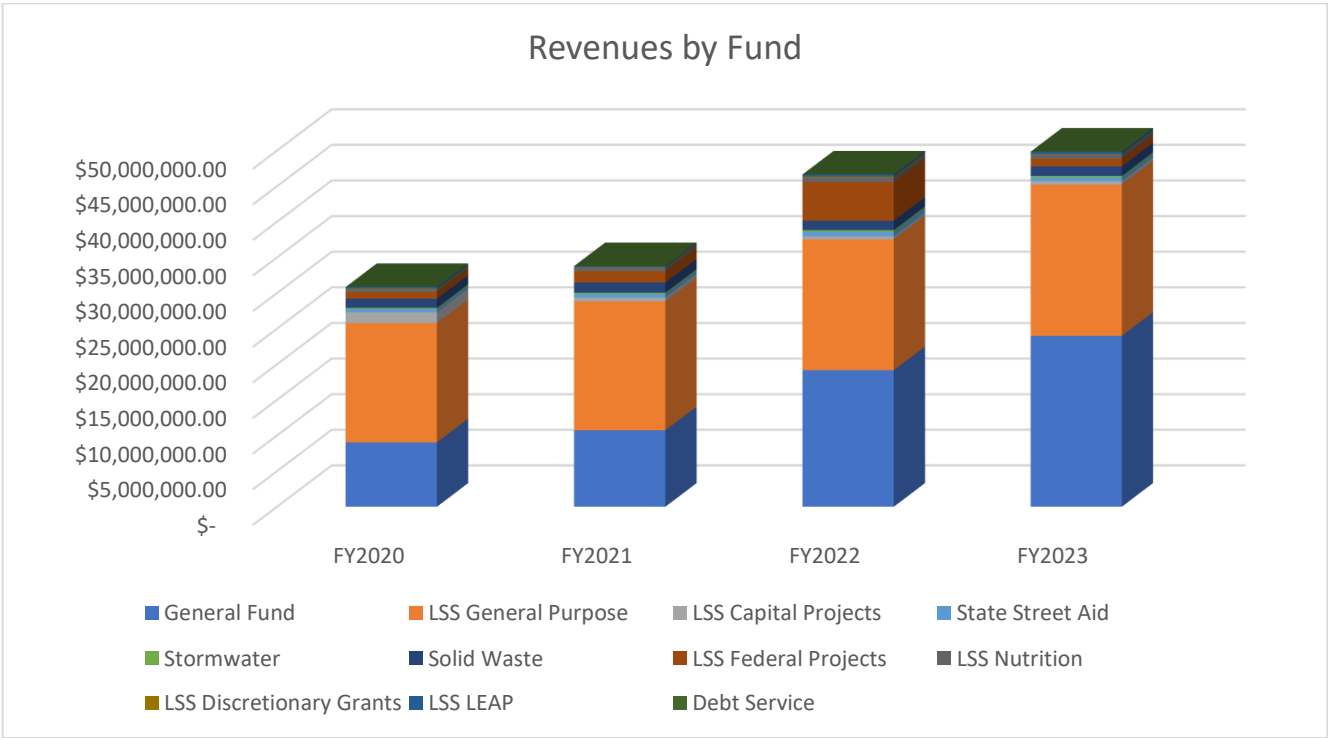
The charts on the following pages depict the information above in graphical format.

APPROPRIATED BUDGET SUMMARY (CONTINUED)

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

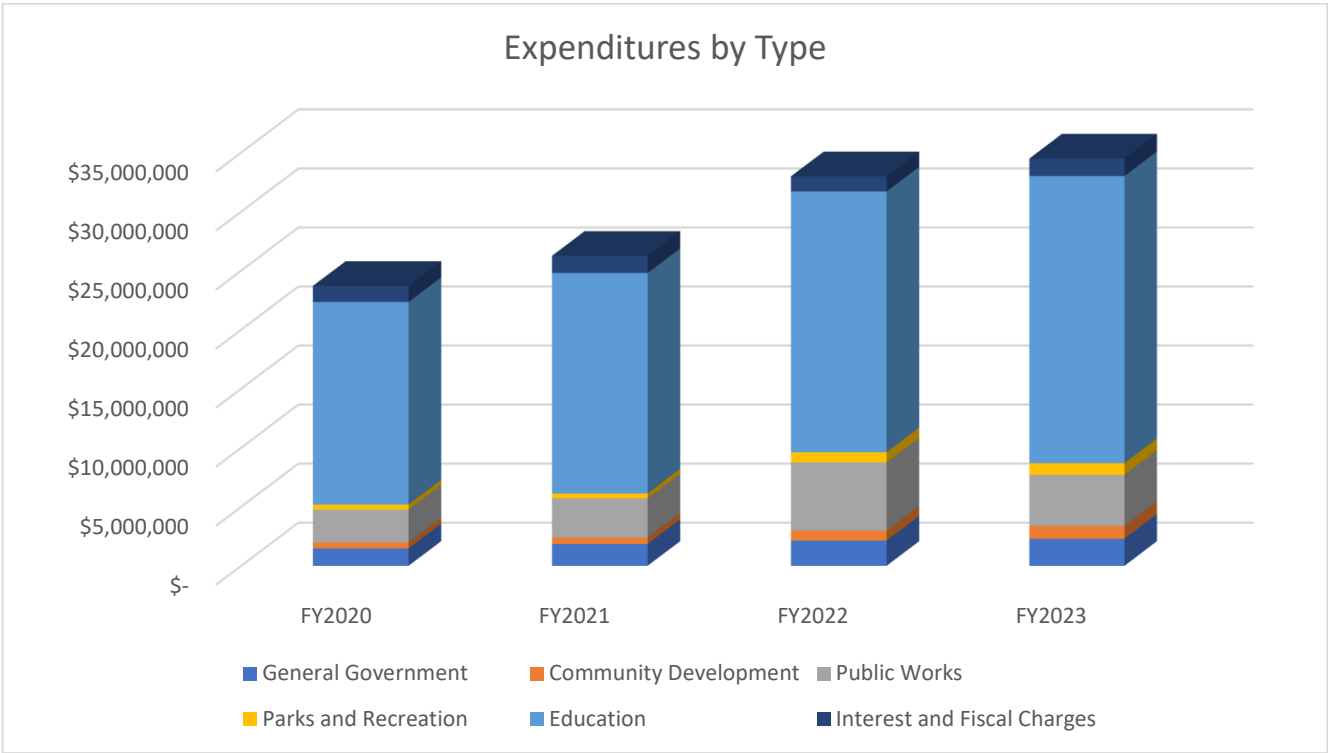


The following chart shows revenues by appropriated fund for the respective periods shown:



APPROPRIATED BUDGET SUMMARY (CONTINUED)

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



REVENUE PROJECTIONS

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

Property Taxes

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

City of Lakeland Property Taxes

The City's property tax rate is set annually by ordinance of the Board of Commissioners. For fiscal year 2023 the property tax rate is set at \$1.04 per \$100 of assessed value (no change from fiscal year 2022). Property tax revenue projections are based on the property tax rate set as well as the underlying assessed values of taxed property.

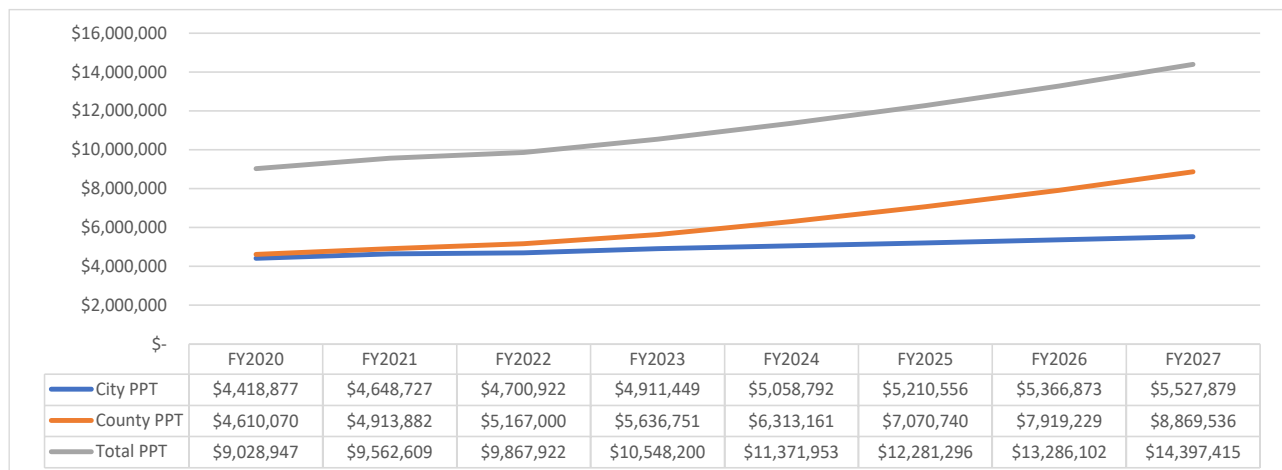
Assessed values were reappraised within Shelby County in 2021 resulting in an approximate 23 percent increase in the underlying assessed values utilized for property tax revenue forecast that was then equalized in the rate set to fund fiscal year 2022. For fiscal year 2023, the City obtained the certified assessed values from the Shelby County Assessor, applied the set tax rate, and calculated taxes as 99 percent collectable based on prior experience.

For [long-term planning purposes](#), property taxes are projected to grow three (3) percent annually through a combination of assessed value growth and rate management.

LSS Property Taxes

Lakeland School System's share of Shelby County property taxes, local option sales taxes, and wheel taxes are based on the average daily attendance distribution for Lakeland School System in fiscal year 2022-2023. For long-term planning, LSS assumes a pro-rata increase in allocation for fiscal years 2023 through 2026 based upon the phased opening of the high school, adding new students annually and therefore receiving higher property tax allocation from Shelby County.

Three year history and future projection of property taxes are shown below:



REVENUE PROJECTIONS (CONTINUED)

Local Sales Taxes

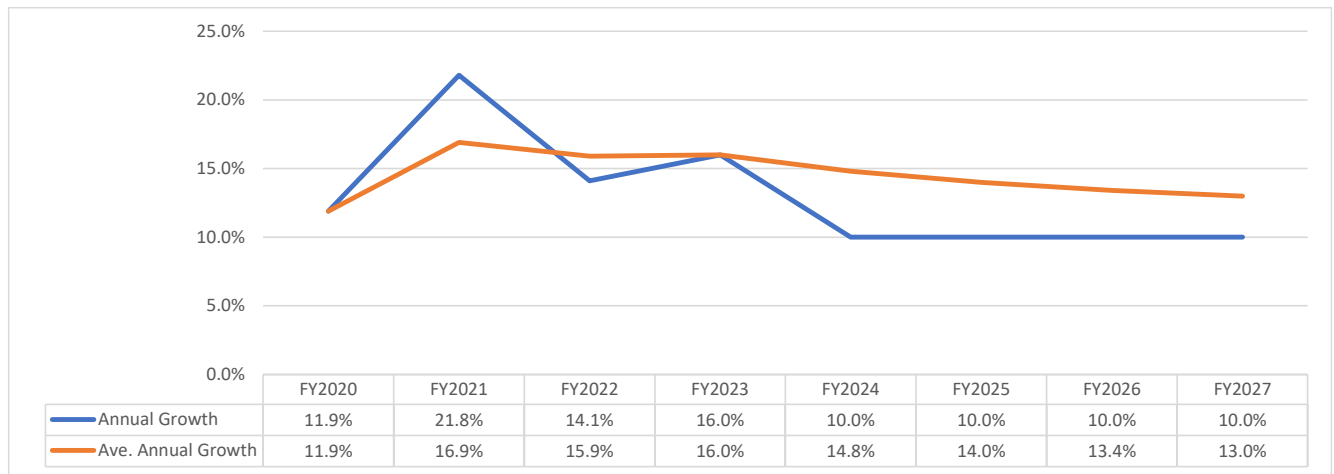
Local sales taxes are received in the General Fund and in the LSS General Purpose School Fund. Local sales taxes have been estimated based on 1) trend analysis from the prior three years and 2) known increases in allocations due to additional student enrollment.

General Fund

The most significant portions of local sales taxes are a proportional share of the 2.25 percent county sales tax committed for educational purposes and the 0.50 percent City local option sales tax. Sales taxes are collected by the State and remitted to the City directly (for local option sales tax) and through Shelby County, Tennessee (for county sales taxes).

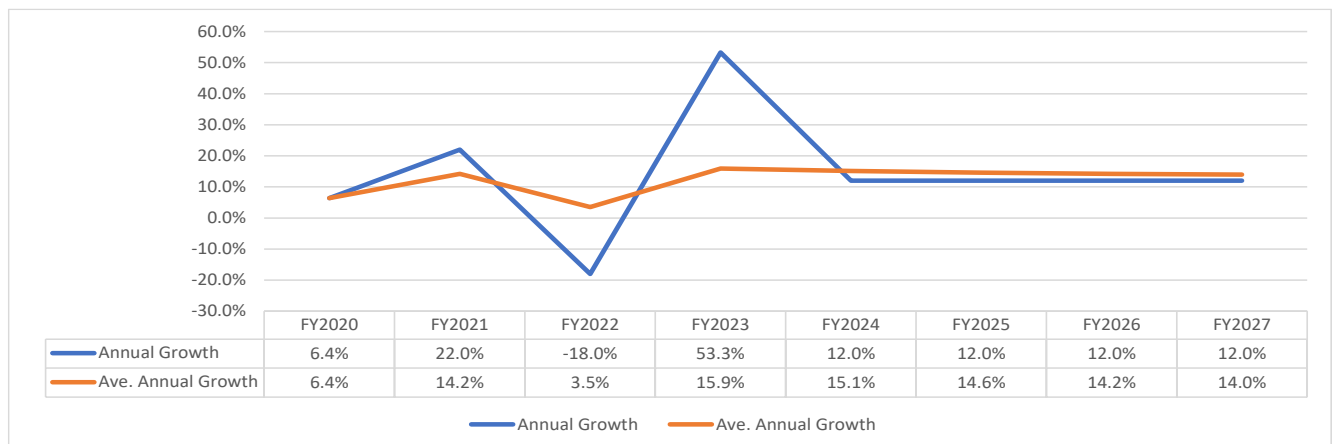
Other local sales taxes include wholesale beer and liquor taxes, telecom and cable franchise taxes, and other business taxes. These are projected based on the City's trend analysis with the assumption that recent increase percentages in revenues will continue into fiscal year 2023 and stabilize in future fiscal years.

Growth rates of General Fund local sales taxes are as follows, with amounts used in [long-term forecasting](#). Rates used in long-term forecasting are conservative estimates.



LSS General Purpose School Fund

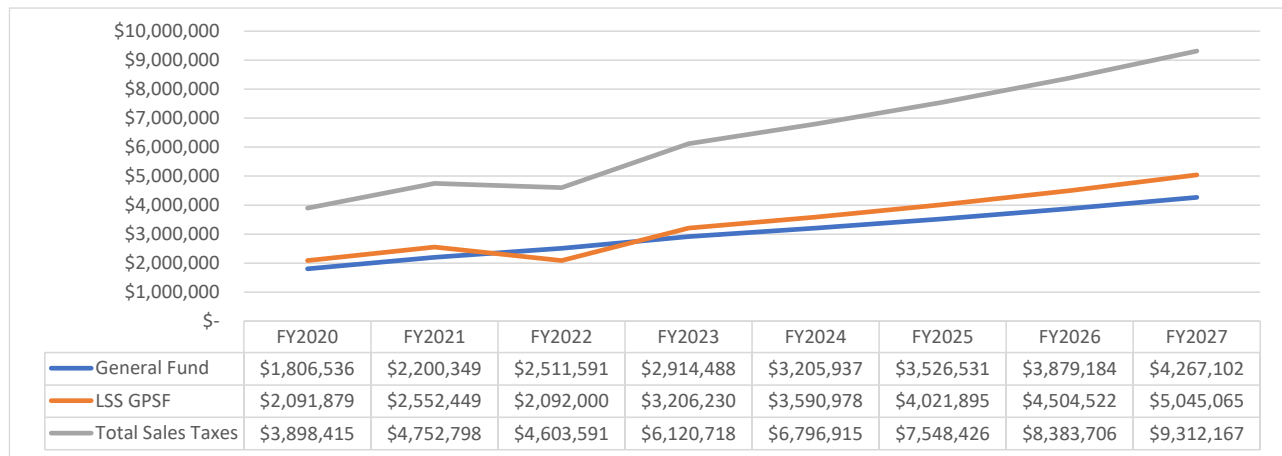
LSS receives a portion of the Shelby County sales tax revenue based upon the average daily attendance distribution methodology mentioned in the property tax section above. Similarly, LSS [projects future increases](#) in sales tax revenues based upon growing enrollment with the phased opening of the new high school. Growth rates and amounts used in long-term forecasting are presented below.



REVENUE PROJECTIONS (CONTINUED)

Local Sales Taxes (Continued)

Three year history and future projection of local sales taxes are shown below:



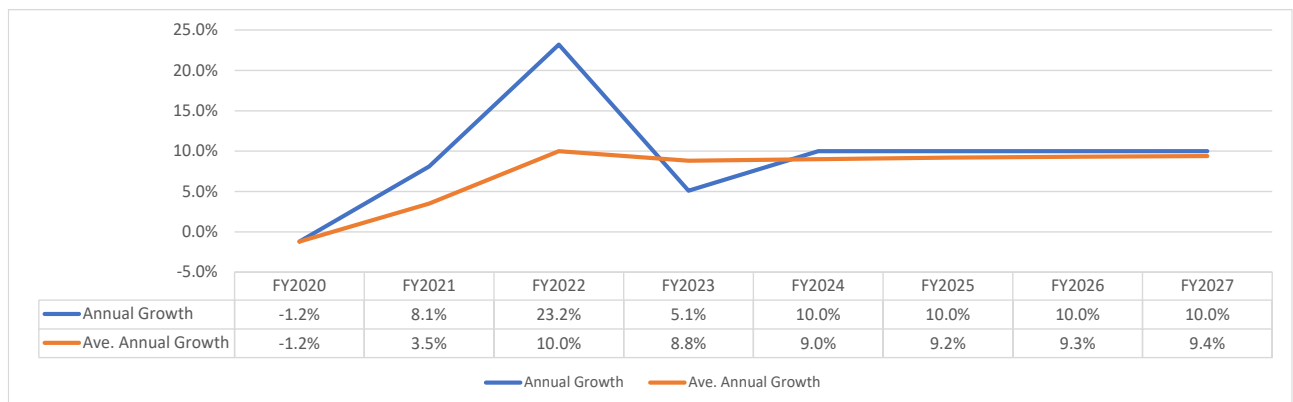
Intergovernmental

The primary components of intergovernmental revenues are:

- State of Tennessee shared revenues;
- State basic education funding; and
- State gas and motor fuel taxes.

State Shared Revenues

State shared revenues include the proportional share, generally per capita, allocated to the City of Lakeland by the State of Tennessee. These amounts are [conservatively projected](#) based upon the City's trend analysis of the previous three years, as follows:



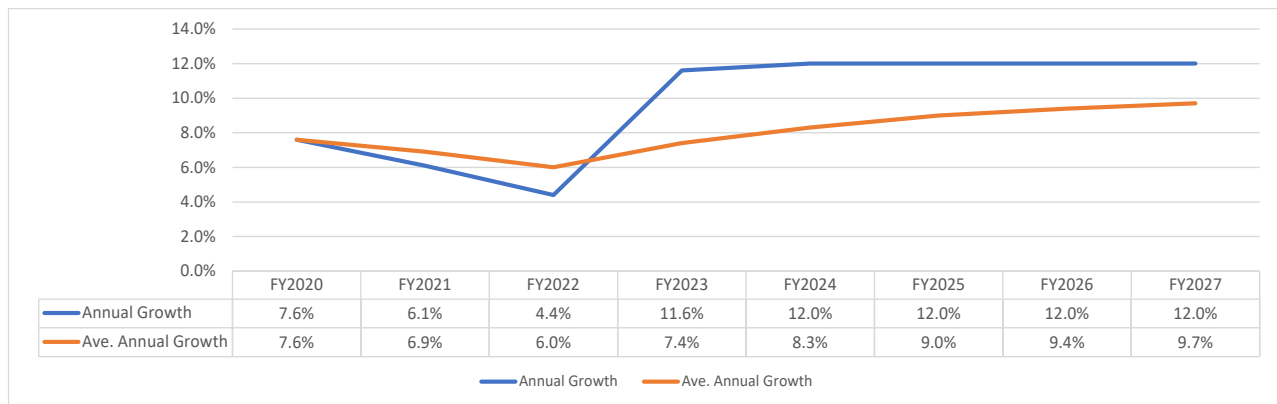
REVENUE PROJECTIONS (CONTINUED)

Intergovernmental (Continued)

Basic Education Funding

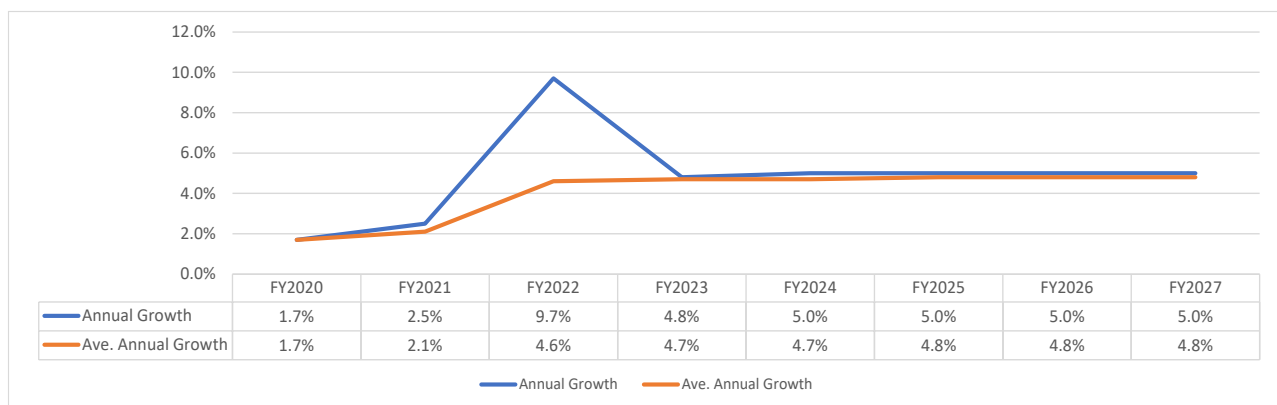
The Basic Education Program (“BEP”) is the main source of K-12 education funding and distributes nearly \$5 billion to public school districts. It has two parts: a state share, and a required local match contributed by local school districts. State and local shares are set based on each county’s fiscal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

BEP funding for fiscal year 2023 is based upon guidance received from the Tennessee Department of Education. Estimates of BEP funding used in [long-term planning and forecasting](#) are based upon the prior three years’ trends and anticipated increases due to increased student enrollment with the phased opening of the LSS high school facility in fiscal year 2023. The prior three years’ trends and five-year forecast is as follows:



Gas and Motor Fuel Taxes

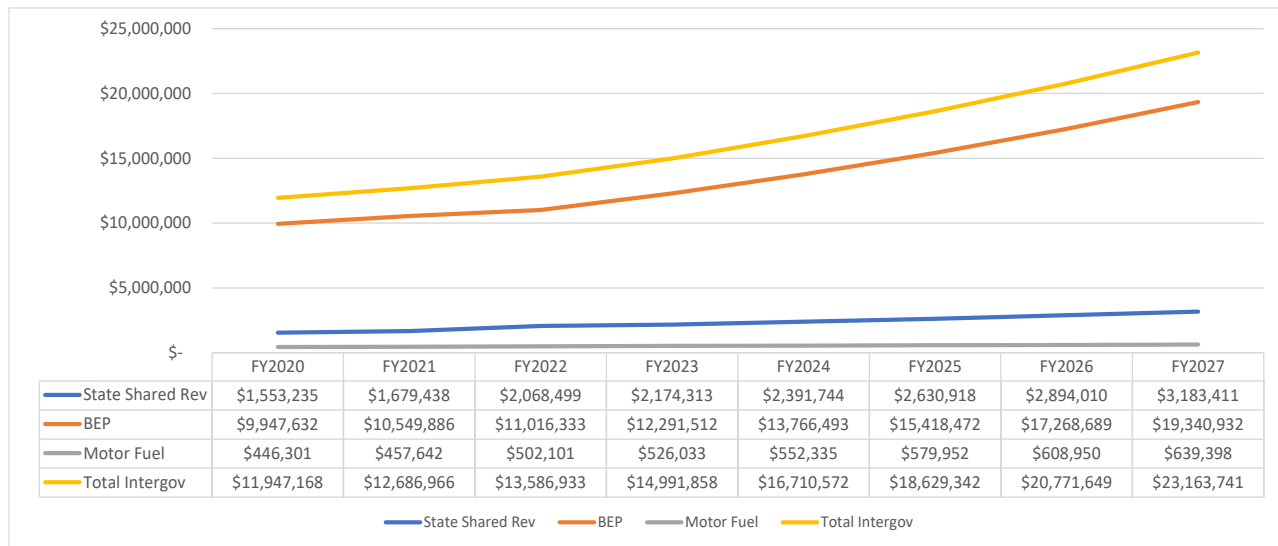
Gas and motor fuel taxes are restricted for spending on street infrastructure expansion and maintenance and are required to be accounted for in a separate special revenue fund, regardless of whether this fund meets the test, per GAAP, for a special revenue fund. Gas and motor fuel taxes are [projected](#) based upon the City’s trend analysis for the previous three years. Trends and forecasts of gas and motor fuel taxes revenues are as follows:



REVENUE PROJECTIONS (CONTINUED)

Intergovernmental (Continued)

Three year history and future projection of intergovernmental revenues are shown below:



Federal, State, and Local Grants

Federal, state, and local grants are received by both the City of Lakeland and LSS. When planning current and future capital outlays, the City forecasts the receipt of grant funding for eligible projects, typically on an eighty-percent reimbursement basis.

City of Lakeland

The grant revenues in the City's General Fund are budgeted based upon the reimbursement rates for grants related to capital projects planned for fiscal year 2023. In the majority of the cases, the grant reimbursement rate through the State of Tennessee (sourced by federal and/or state funds) is 80 percent of the cost of the capital project, based upon the approved grant funding and underlying grant budget. The largest grant in the General Fund for fiscal year 2023 is the 80 percent reimbursement grant for the New Canada Road project. Grant funding forecasts are a critical component of the City's [long-term financial planning](#) process for determining the impact on reserves/fund balances due to infrastructure and capital improvement projects.

LSS

LSS receives both federal and state grant funds which are provided on a reimbursable basis through the Tennessee Department of Education ("TDOE"). These grants are apportioned and monitored by a rigorous and ongoing TDOE process by which grant fund proposals are submitted from school systems, reviewed by state monitors, and reimbursed with appropriate documentation. Federal grants support areas such as special education, education for economically disadvantaged students, and educator professional development. State grants support such areas as school safety and coordinated school health. Grant funding is budgeted based upon awarded contracts and specific identification on an annual basis and projected for [future planning](#) purposes based upon prior experience.

FUND BALANCES

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

- **Nonspendable** – amounts that cannot be spent because they are either 1) in a non-spendable form, including items not expected to be converted to cash (i.e., inventories and prepaid amounts), or 2) legally or contractually required to be maintained intact (i.e., the principal of a permanent fund).
- **Restricted** – amounts constrained to be used for specific purpose as per external parties, constitutional provision, or enabling legislation.
- **Committed** – amounts constrained to be used for specific purposes by formal action by ordinance adopted by the Board of Commissioners. Amounts classified as committed are not subject to legal enforceability as are restricted sources; however, they cannot be used for any other purpose unless the Board of Commissioners removes or changes the commitment by ordinance.
- **Assigned** – amounts intended to be used by the City for a specific purpose but are neither restricted nor committed. The intent shall be expressed by the Board of Commissioners or a designee authorized by the Board of Commissioners with authority to assign amounts (such as the LSS Board of Education). The nature of the actions necessary to remove or modify an assignment is not as rigid as required under a committed fund balance classification. Amounts in excess of nonspendable, restricted, and committed fund balance in funds other than the General Fund are reported as assigned fund balance.
- **Unassigned** – represents the residual balance available for any purpose in the General Fund or deficit balances in other funds.

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

General Fund

	ESTIMATED as of 7/1/2022	INCREASES	DECREASES	BUDGET as of 6/30/2023
Nonspendable	\$ 1,660	\$ -	\$ -	\$ 1,660
Restricted	2,405,900	61,411,500	(63,817,400)	-
Committed	1,139,545	1,833,791	(2,701,288)	272,048
Assigned	449,590	-	(449,590)	-
Unassigned	8,878,072	26,353,024	(29,718,781)	5,512,315
Total fund balance	\$ 12,874,767	\$ 89,598,315	\$ (96,687,059)	\$ 5,786,023
Change in fund balance	\$ (7,088,744)			
Percentage change	-55.06%			

The decrease in fund balance in the General Fund is due to 1) the net use of \$2.4 million of restricted fund balance related to the interim financing repayment of the 2022 CON to manage cash flow on the New Canada Road project, 2) the net use of \$0.9 million of committed fund balance for education debt service on the 2022 USDA Rural Development bonds, and 3) the use of \$3.4 million of unassigned fund balance for the local match portion of costs of the New Canada Road project. The future operating impact of these activities will be a recovery of the majority of this use by FY2027, as noted in the [LTFP](#), which includes the planned receipt and replenishment of \$5 million of fund balance through USDA eventual funding of the local match portion of the New Canada Road project.

FUND BALANCES (CONTINUED)

LSS General Purpose School Fund

	ESTIMATED as of 7/1/2022	INCREASES	DECREASES	BUDGET as of 6/30/2023
Assigned	\$ 4,538,058	\$ 21,939,498	\$ (23,120,625)	\$ 3,356,931
Total fund balance	\$ 4,538,058	\$ 21,939,498	\$ (23,120,625)	\$ 3,356,931
Change in fund balance	\$ (1,181,127)			
Percentage change	-26.03%			

The decrease in fund balance in the LSS General Purpose School Fund ("GPSF") is not expected to be a recurring event and is not expected to have future operating impact upon the school system's primary operating fund. The planned use of fund balance is due to additional teachers and administrators hired in FY2023 to support the fully operational high school in advance of the full complement of student enrollment and related BEP funding. As demonstrated in the LTFP, the LSS GPSF projects to replenish fund balance fully by FY2027.

LSS School Capital Projects Fund

	ESTIMATED as of 7/1/2022	INCREASES	DECREASES	BUDGET as of 6/30/2023
Restricted	\$ 1,727,500	\$ 500,000	\$ (2,227,500)	\$ -
Total fund balance	\$ 1,727,500	\$ 500,000	\$ (2,227,500)	\$ -
Change in fund balance	\$ (1,727,500)			
Percentage change	-100.00%			

The change in fund balance for the LSS School Capital Projects Fund is due to the utilization of the 2019 Bond Anticipation Note proceeds (the interim financing of a USDA loan for high school construction) received in fiscal year 2020 for the appropriation of construction and related costs for a high school facility. As the project is completed in FY2023, full use of this restricted fund balance is expected.

Debt Service Fund

	ESTIMATED as of 7/1/2022	INCREASES	DECREASES	BUDGET as of 6/30/2023
Committed	\$ 42	\$ 10,223,275	\$ (10,223,275)	\$ 42
Total fund balance	\$ 42	\$ 10,223,275	\$ (10,223,275)	\$ 42
Change in fund balance	\$ -			
Percentage change	0.00%			

FUND BALANCES (CONTINUED)

Non-Major Appropriated Funds

	ESTIMATED as of 7/1/2022	INCREASES	DECREASES	BUDGET as of 6/30/2023
Restricted	\$ 1,119,175	\$ 4,183,041	\$ (4,571,058)	\$ 731,161
Committed	65,783	2,497,780	(2,563,563)	-
Total fund balance	\$ 1,184,958	\$ 6,680,821	\$ (7,134,621)	\$ 731,161
Change in fund balance	\$ (453,797)			
Percentage change	-38.30%			

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

MAJOR APPROPRIATED FUNDS – BUDGET SUMMARIES

The City of Lakeland's major funds are described in further detail in the [Basis of Accounting and Budgetary Basis](#) section. Details of the line-item amounts for each fund are as listed in the [Table of Contents](#).

General Fund

The General Fund, fund 110, is the primary operating governmental fund of the City of Lakeland. This fund accounts for revenues and expenditures that are not specifically provided for in other funds. Essential governmental services of the City – general government administration, community development, public works, and parks and recreation – are accounted for in this fund. The use of fund balance in the FY2022-2023 budget is addressed in the [Fund Balances](#) section of this Annual Budget, and long-term factors affecting the current year operating budget are addressed in the [LTFP and CIP](#) section.

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
Revenues					
Property taxes	\$ 4,418,877	\$ 4,648,727	\$ 4,700,922	\$ 4,700,922	\$ 4,911,449
Local sales taxes	1,806,536	2,200,349	2,636,377	2,511,591	2,914,488
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	261,554	262,966
Charges for services	318,728	203,861	334,000	314,380	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	19,162,478	23,986,815
Expenditures					
Current					
General government	1,482,030	1,845,993	2,057,087	2,140,943	2,290,855
Community development	503,098	557,049	954,388	837,373	1,097,144
Public works	528,174	438,558	648,527	747,017	641,982
Parks and recreation	441,499	418,367	834,323	869,590	994,051
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	16,529,973	22,367,032
Excess (deficiency) of revenues over (under) expenditures	5,069,056	5,437,106	50,976	2,632,505	1,619,783
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)	(54,958,169)	(12,908,527)
Total other financing sources (uses)	(3,319,546)	(6,049,308)	6,838,736	(1,045,569)	(8,708,527)
Net change in fund balance	\$ 1,749,510	\$ (612,202)	\$ 6,889,712	\$ 1,586,936	\$ (7,088,744)
Addition to (Use of) Fund Balance:					
Nonspendable	\$ 250,002	\$ (318,340)	\$ -	\$ -	\$ -
Restricted	172,419	127	8,100,100	2,233,354	(2,405,900)
Committed	391,309	133,220	225,411	(472,594)	(867,497)
Assigned	1,125,519	429,646	(1,770,000)	(1,320,410)	(449,590)
Unassigned	(189,739)	(856,855)	334,201	1,146,586	(3,365,757)
Net change in fund balance	\$ 1,749,510	\$ (612,202)	\$ 6,889,712	\$ 1,586,936	\$ (7,088,744)

MAJOR APPROPRIATED FUNDS – BUDGET SUMMARIES (CONTINUED)

LSS General Purpose School Fund

Fund 141, the General Purpose School Fund, is established by the Standardized System of Accounting and Reporting developed by the Tennessee Department of Education. These funds, often referred to as “operating funds,” are used to fund the activities of Lakeland School System related to the central goals of providing and supporting instruction, student services, facilities maintenance, transportation, student health, and all school board operations. The use of fund balance in the FY2022-2023 budget is addressed in the [Fund Balances](#) section of this Annual Budget, and long-term factors affecting the current year operating budget are addressed in the [LTFP and CIP](#) section.

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
Revenues					
Property taxes	\$ 4,610,070	\$ 4,913,882	\$ 5,167,000	\$ 5,167,000	\$ 5,636,751
Local sales taxes	2,091,879	2,552,449	2,092,000	2,092,000	3,206,230
Intergovernmental	9,947,632	10,549,886	11,238,101	11,016,333	12,291,512
Charges for services	33,260	34,577	35,000	35,000	37,000
Interest income	4,176	5,168	4,500	4,500	4,500
Other income	50,947	33,004	50,000	50,000	50,000
Total revenues	<u>16,737,964</u>	<u>18,088,966</u>	<u>18,586,601</u>	<u>18,364,833</u>	<u>21,225,993</u>
Expenditures					
Current					
Education	15,587,652	16,257,624	18,404,081	18,921,928	22,256,625
Debt Service					
Principal	106,853	104,033	-	-	-
Interest and fiscal charges	1,771	4,591	-	-	-
Capital outlays	-	73,557	144,000	144,000	164,000
Total expenditures	<u>15,696,276</u>	<u>16,439,805</u>	<u>18,548,081</u>	<u>19,065,928</u>	<u>22,420,625</u>
Excess (deficiency) of revenues over (under) expenditures	1,041,688	1,649,161	38,520	(701,095)	(1,194,632)
Other Financing Sources (Uses)					
Transfers in from other funds	580,063	857,798	682,215	682,215	713,505
Transfers out	(730,923)	(700,000)	(1,707,100)	(4,307,100)	(700,000)
Total other financing sources (uses)	<u>(150,860)</u>	<u>157,798</u>	<u>(1,024,885)</u>	<u>(3,624,885)</u>	<u>13,505</u>
Net change in fund balance	<u>\$ 890,828</u>	<u>\$ 1,806,959</u>	<u>\$ (986,365)</u>	<u>\$ (4,325,980)</u>	<u>\$ (1,181,127)</u>
Addition to (use of) assigned fund balance	<u>\$ 890,828</u>	<u>\$ 1,806,959</u>	<u>\$ (986,365)</u>	<u>\$ (4,325,980)</u>	<u>\$ (1,181,127)</u>

MAJOR APPROPRIATED FUNDS – BUDGET SUMMARIES (CONTINUED)

LSS School Capital Projects Fund

Fund 177, the Capital Projects Fund, is established by the Standardized System of Accounting and Reporting developed by the Tennessee Department of Education. Capital improvements are any expenditure related to land acquisition, construction or renovation of school facilities, or the purchase of equipment that has a life expectancy of 10 years or longer. The use of fund balance in the FY2022-2023 budget is addressed in the [Fund Balances](#) section of this Annual Budget, and long-term factors affecting the current year operating budget are addressed in the [LTFP and CIP](#) section.

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
Revenues					
Federal, state, and local grants	\$ 1,261,019	\$ 487,886	\$ 400,000	\$ 371,457	\$ 500,000
Interest income	259,123	56,251	50,000	50,000	-
Total revenues	<u>1,520,142</u>	<u>544,137</u>	<u>450,000</u>	<u>421,457</u>	<u>500,000</u>
Expenditures					
Capital outlays	<u>2,321,821</u>	<u>20,629,398</u>	<u>31,450,000</u>	<u>27,397,679</u>	<u>2,227,500</u>
Excess (deficiency) of revenues over (under) expenditures	(801,679)	(20,085,261)	(31,000,000)	(26,976,222)	(1,727,500)
Other Financing Sources (Uses)					
Transfers in from other funds	<u>43,200,000</u>	<u>67,050</u>	<u>1,000,000</u>	<u>5,327,500</u>	<u>-</u>
Net change in fund balance	<u>\$ 42,398,321</u>	<u>\$ (20,018,211)</u>	<u>\$ (30,000,000)</u>	<u>\$ (21,648,722)</u>	<u>\$ (1,727,500)</u>
Addition to (use of) restricted fund balance	<u>\$ 42,398,321</u>	<u>\$ (20,018,211)</u>	<u>\$ (30,000,000)</u>	<u>\$ (21,648,722)</u>	<u>\$ (1,727,500)</u>

Debt Service Fund

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

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
Revenues					
Interest income	\$ 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	1,283,279	1,482,312
Total expenditures	<u>3,351,760</u>	<u>18,873,886</u>	<u>7,279,401</u>	<u>49,363,900</u>	<u>10,223,275</u>
Excess (deficiency) of revenues over (under) expenditures	(3,351,739)	(18,873,886)	(7,279,401)	(49,363,898)	(10,223,275)
Other Financing Sources (Uses)					
Transfers in from other funds	<u>3,271,435</u>	<u>18,873,886</u>	<u>7,279,401</u>	<u>49,363,898</u>	<u>10,223,275</u>
Net change in fund balance	<u>\$ (80,304)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Addition to (use of) committed fund balance	<u>\$ (80,304)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NON-MAJOR APPROPRIATED FUNDS – BUDGET SUMMARIES

The City of Lakeland's non-major funds are described in greater detail below. Details of the line-item amounts for each fund are as listed in the [Table of Contents](#). The use of fund balance in the FY2022-2023 budget for non-major appropriated funds is addressed in the [Fund Balances](#) section of this Annual Budget.

State Street Aid Fund

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

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
Revenues					
Intergovernmental	\$ 446,301	\$ 457,642	\$ 436,320	\$ 502,101	\$ 526,033
Federal, state, and local grants	-	-	153,314	153,314	-
Total revenues	<u>446,301</u>	<u>457,642</u>	<u>589,634</u>	<u>655,415</u>	<u>526,033</u>
Expenditures					
Current					
Public works	860,128	1,413,002	2,556,835	3,647,766	2,339,563
Capital outlays	90,816	358,004	640,000	681,997	224,000
Total expenditures	<u>950,944</u>	<u>1,771,006</u>	<u>3,196,835</u>	<u>4,329,763</u>	<u>2,563,563</u>
Excess (deficiency) of revenues over (under) expenditures	(504,643)	(1,313,364)	(2,607,201)	(3,674,348)	(2,037,530)
Other Financing Sources (Uses)					
Transfers in from other funds	<u>498,971</u>	<u>1,574,617</u>	<u>2,326,748</u>	<u>3,184,556</u>	<u>1,971,747</u>
Net change in fund balance	<u>\$ (5,672)</u>	<u>\$ 261,253</u>	<u>\$ (280,453)</u>	<u>\$ (489,792)</u>	<u>\$ (65,783)</u>
Addition to (use of) committed fund balance	<u>\$ (5,672)</u>	<u>\$ 261,253</u>	<u>\$ (280,453)</u>	<u>\$ (489,792)</u>	<u>\$ (65,783)</u>

NON-MAJOR APPROPRIATED FUNDS – BUDGET SUMMARIES (CONTINUED)

Stormwater Fund

Fund 416 is the Stormwater Fund, a special revenue fund. Revenues in this fund are generated through the charge to residential customers of a \$3.20 monthly stormwater drainage fee.

	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
Expenditures					
Current					
Public works	57,200	59,901	74,032	82,097	86,348
Capital outlays	109,643	303,584	150,000	-	310,000
Total expenditures	<u>166,843</u>	<u>363,485</u>	<u>224,032</u>	<u>82,097</u>	<u>396,348</u>
Excess (deficiency) of revenues over (under) expenditures	24,256	(146,928)	(25,466)	146,469	(192,903)
Other Financing Sources (Uses)					
Transfers in from other funds	-	245,000	-	-	-
Net change in fund balance	<u>\$ 24,256</u>	<u>\$ 98,072</u>	<u>\$ (25,466)</u>	<u>\$ 146,469</u>	<u>\$ (192,903)</u>
Addition to (use of) restricted fund balance	<u>\$ 24,256</u>	<u>\$ 98,072</u>	<u>\$ (25,466)</u>	<u>\$ 146,469</u>	<u>\$ (192,903)</u>

Solid Waste Fund

The Solid Waste Fund, fund 424, is a special revenue fund that accounts for the collection of solid waste disposal fees and related expenditures.

	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	<u>1,274,200</u>	<u>1,441,037</u>	<u>1,321,944</u>	<u>1,321,944</u>	<u>1,342,514</u>
Expenditures					
Current					
Public works	1,323,271	1,393,512	1,287,131	1,296,916	1,247,625
Capital outlays	435,086	312,661	-	53,833	290,000
Total expenditures	<u>1,758,357</u>	<u>1,706,173</u>	<u>1,287,131</u>	<u>1,350,749</u>	<u>1,537,625</u>
Net change in fund balance	<u>\$ (484,157)</u>	<u>\$ (265,136)</u>	<u>\$ 34,813</u>	<u>\$ (28,805)</u>	<u>\$ (195,111)</u>
Addition to (use of) restricted fund balance	<u>\$ (484,157)</u>	<u>\$ (265,136)</u>	<u>\$ 34,813</u>	<u>\$ (28,805)</u>	<u>\$ (195,111)</u>

NON-MAJOR APPROPRIATED FUNDS – BUDGET SUMMARIES (CONTINUED)

LSS Federal Projects Fund

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

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
Revenues					
Federal, state, and local grants	\$ 939,159	\$ 1,576,591	\$ 4,438,136	\$ 5,428,676	\$ 1,071,032
Expenditures					
Current					
Education	922,457	1,532,682	823,082	2,107,879	1,071,032
Capital outlays	-	-	3,615,054	3,327,990	-
Total expenditures	<u>922,457</u>	<u>1,532,682</u>	<u>4,438,136</u>	<u>5,435,869</u>	<u>1,071,032</u>
Excess (deficiency) of revenues over (under) expenditures	16,702	43,909	-	(7,193)	-
Other Financing Sources (Uses)					
Transfers out	-	(74,543)	-	-	-
Net change in fund balance	<u>\$ 16,702</u>	<u>\$ (30,634)</u>	<u>\$ -</u>	<u>\$ (7,193)</u>	<u>\$ -</u>
Addition to (use of) restricted fund balance	<u>\$ 16,702</u>	<u>\$ (30,634)</u>	<u>\$ -</u>	<u>\$ (7,193)</u>	<u>\$ -</u>

LSS Nutrition Fund

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

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
Revenues					
Charges for services	\$ 225,992	\$ 10,330	\$ 255,000	\$ 44,300	\$ 304,500
Federal, state, and local grants	129,690	407,241	173,000	610,000	273,950
Total revenues	<u>355,682</u>	<u>417,571</u>	<u>428,000</u>	<u>654,300</u>	<u>578,450</u>
Expenditures					
Current					
Education	334,271	517,383	428,000	654,300	578,450
Net change in fund balance	<u>\$ 21,411</u>	<u>\$ (99,812)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Addition to (use of) restricted fund balance	<u>\$ 21,411</u>	<u>\$ (99,812)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NON-MAJOR APPROPRIATED FUNDS – BUDGET SUMMARIES (CONTINUED)

LSS Discretionary Grants Fund

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

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
Revenues					
Federal, state, and local grants	\$ 108,730	\$ 110,750	\$ 83,000	\$ 111,990	\$ 83,000
Expenditures					
Current					
Education	108,730	110,750	83,000	111,990	83,000
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Addition to (use of) restricted fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LSS LEAP Fund

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

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
Revenues					
Charges for services	\$ 233,562	\$ 189,553	\$ 289,800	\$ 289,800	\$ 326,150
Expenditures					
Current					
Education	194,508	253,198	289,800	289,800	326,150
Net change in fund balance	<u>\$ 39,054</u>	<u>\$ (63,645)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Addition to (use of) restricted fund balance	<u>\$ 39,054</u>	<u>\$ (63,645)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OTHER FUND FINANCIAL PLANS– SUMMARY

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

As this fund remains a major fund of the City of Lakeland, long-term factors affecting the current year operating budget are addressed in the [LTFP and CIP](#) section.

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	<u>2,296,427</u>	<u>1,906,847</u>	<u>2,207,056</u>	<u>1,912,494</u>	<u>2,532,049</u>
Operating Expenses					
Personnel costs	302,872	338,477	491,210	374,735	650,240
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	<u>1,328,138</u>	<u>1,352,746</u>	<u>1,424,010</u>	<u>1,316,835</u>	<u>1,594,810</u>
Operating income (loss)	968,289	554,101	783,046	595,659	937,239
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)	<u>(69,498)</u>	<u>(31,981)</u>	<u>(154,890)</u>	<u>(34,890)</u>	<u>(42,809)</u>
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	<u>41,709</u>	<u>-</u>	<u>560,069</u>	<u>287,284</u>	<u>4,779,184</u>
Change in net position	<u>\$ 940,500</u>	<u>\$ 522,120</u>	<u>\$ 1,188,225</u>	<u>\$ 848,053</u>	<u>\$ 5,673,614</u>
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	\$ (1,973,096)

LTFP AND CIP

Long-Term Financial Plan (“LTFP”)

[City policy](#) requires that a LTFP be developed, in conjunction with anticipated changes in City services, long-range [strategic plans](#) of the Board of Commissioners, and needed capital improvements (along with [CIP planning](#)), to ensure the City’s long-term financial health and stability. The LTFP is required to cover any City fund with a minimum fund balance (or reserve) policy, and all major funds. Currently the General Fund and the LSS GPSF are the only funds with minimum fund balance policy requirements (see [Financial Policies](#)). Major governmental funds are the [General Fund](#), the [LSS GPSF](#), the [LSS Capital Outlay Fund](#), and the [Debt Service Fund](#). The major proprietary/enterprise fund is the [Sewer Fund](#).

For the LTFP presented herein, the City’s revenues and current expenditures are projected based upon a combination of trend analyses and specific identification of changing economic factors (including economic development), which are explained in the “planning notes” following each fund presented on subsequent pages. The projected change in fund balance before capital and debt activities provides a measure of the available funding, on an annual basis, for CIP plan implementation. The LTFP then outlines the total capital outlays and associated projected grant revenues, and other financing sources and uses that will impact ending fund balance on an annual basis. A significant goal of the LTFP is to ensure that at the end of the five-year plan, projected ending fund balance is maintained at a level compliant with the City’s [financial policies](#) and that maintains overall financial sustainability for future needs.

The LTFP is the financial synthesis of the City’s [Strategic Planning](#) process – specifically:

Priority	Execution in the LTFP
<i>1 – Enhance City Planning</i>	The LTFP provides sufficient increases and planned appropriations in the General Government and Community Development functions of current expenditures, with a 5 percent growth rate, to cover the costs of this organizational goal.
<i>2 – Parks Improvements</i>	The Capital Improvements Plan, a critical component of the LTFP, anticipates significant capital spending on parks and recreation facilities, including completion of the parks master plan and phase 2 of the MAAC.
<i>3 – Economic Development</i>	Various capital projects and planned current expenditure levels in the LTFP are designed to continue the City’s focus on economic development, which provides assurance of future revenue growth projections of property taxes and local sales taxes in the General Fund.
<i>4 – Communications</i>	Planned current expenditure levels in the LTFP, specifically in the General Government and Public Works functions, would cover future expenditures related to the implementation of a robust communications strategy and online work order management.
<i>5 – Capital Improvements</i>	Capital projects presented herein, such as New Canada Road, as well as greatly increased planned annual paving expenditures, reflect the focus in the LTFP upon this priority.

Each major fund’s LTFP is presented on the following pages, along with planning notes regarding the projections and expectations.

LTFP AND CIP (CONTINUED)

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

	FY2023	FY2024	FY2025	FY2026	FY2027
GENERAL FUND					
PROJECTED REVENUES					
Property taxes	\$ 4,911,449	\$ 5,058,792	\$ 5,210,556	\$ 5,366,873	\$ 5,527,879
Local sales taxes	2,914,488	3,205,937	3,526,531	3,879,184	4,267,102
Intergovernmental	2,174,313	2,391,744	2,630,918	2,894,010	3,183,411
Licenses and permits	262,966	265,596	268,252	270,935	273,644
Charges for services	226,282	228,545	230,830	233,138	235,469
Interest income	9,317	9,410	9,504	9,599	9,695
Other income	15,000	15,150	15,302	15,455	15,610
Total projected revenues	10,513,815	11,175,174	11,891,893	12,669,194	13,512,810
PROJECTED CURRENT EXPENDITURES					
General government	(2,290,855)	(2,405,398)	(2,525,668)	(2,651,951)	(2,784,549)
Community development	(1,097,144)	(1,152,001)	(1,209,601)	(1,270,081)	(1,333,585)
Public works	(641,982)	(674,081)	(707,785)	(743,174)	(780,333)
Parks and recreation	(994,051)	(1,043,754)	(1,095,942)	(1,150,739)	(1,208,276)
Projected current expenditures	(5,024,032)	(5,275,234)	(5,538,996)	(5,815,945)	(6,106,743)
OPERATING TRANSFERS IN (OUT) TO LSS	(713,505)	(734,910)	(756,957)	(779,666)	(803,056)
PROJECTED CHANGE IN FUND BALANCE BEFORE CAPITAL AND DEBT ACTIVITIES	4,776,278	5,165,030	5,595,940	6,073,583	6,603,011
CAPITAL AND DEBT ACTIVITIES					
Capital outlays	(17,343,000)	(11,750,000)	(10,255,000)	(270,000)	(390,000)
Federal, state, and local grants - Capital related	13,473,000	8,000,000	8,000,000	-	-
Issuance of debt - USDA G.O. Bonds - New Canada Rd	-	3,500,000	1,500,000	-	-
Issuance of debt - 2022 CON - New Canada Rd	3,500,000	-	-	-	-
Transfers in from LSS	700,000	-	-	-	-
Transfers out to SSA for capital and M&O	(1,971,747)	(1,149,206)	(1,165,666)	(1,182,949)	(1,201,096)
Transfers out to Debt Service for debt activities	(10,223,275)	(2,507,548)	(2,671,489)	(2,742,052)	(2,685,507)
Total capital and debt activities	(11,865,022)	(3,906,754)	(4,592,155)	(4,195,001)	(4,276,603)
PROJECTED NET CHANGE IN FUND BALANCE	(7,088,744)	1,258,276	1,003,785	1,878,582	2,326,408
PROJECTED BEGINNING FUND BALANCE	12,874,767	\$ 5,786,023	\$ 7,044,299	\$ 8,048,084	\$ 9,926,666
PROJECTED ENDING FUND BALANCE	\$ 5,786,023	\$ 7,044,299	\$ 8,048,084	\$ 9,926,666	\$ 12,253,074
5-YEAR INCREASE (DECREASE) IN FUND BALANCE					\$ (621,693)
GENERAL FUND MINIMUM FUND BALANCE	\$ 3,728,454	\$ 3,893,794	\$ 4,072,973	\$ 4,267,299	\$ 4,478,203

Planning Notes

Projected Revenues –

- Projection methodologies and trends of major revenue sources are outlined and illustrated in the [Revenue Projections](#) section of this Annual Budget
 - Property taxes are projected to grow three (3) percent annually through combination of assessment value increases and rate management
 - Local sales taxes and Intergovernmental revenues are projected to grow ten (10) percent annually based upon three-year trend analysis, mitigated by a more conservative projection – also, while economic trends driving recent increases may slow down, the accomplishment of the Board of Commissioners [organizational goals](#) should drive further economic growth
 - Other revenue categories are only projected to grow nominally, for conservative estimates, and are projected at a one (1) percent annual increase

Projected Current Expenditures –

- Current, or operational, expenditures are projected to grow at the rate of five (5) percent annually based upon recent experiences in wage and product price growth

Operating Transfers Out to LSS

- Represents the maintenance of effort payment to LSS, which grows pro-rata with property tax revenues

LTFP AND CIP (CONTINUED)

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

General Fund (Continued)

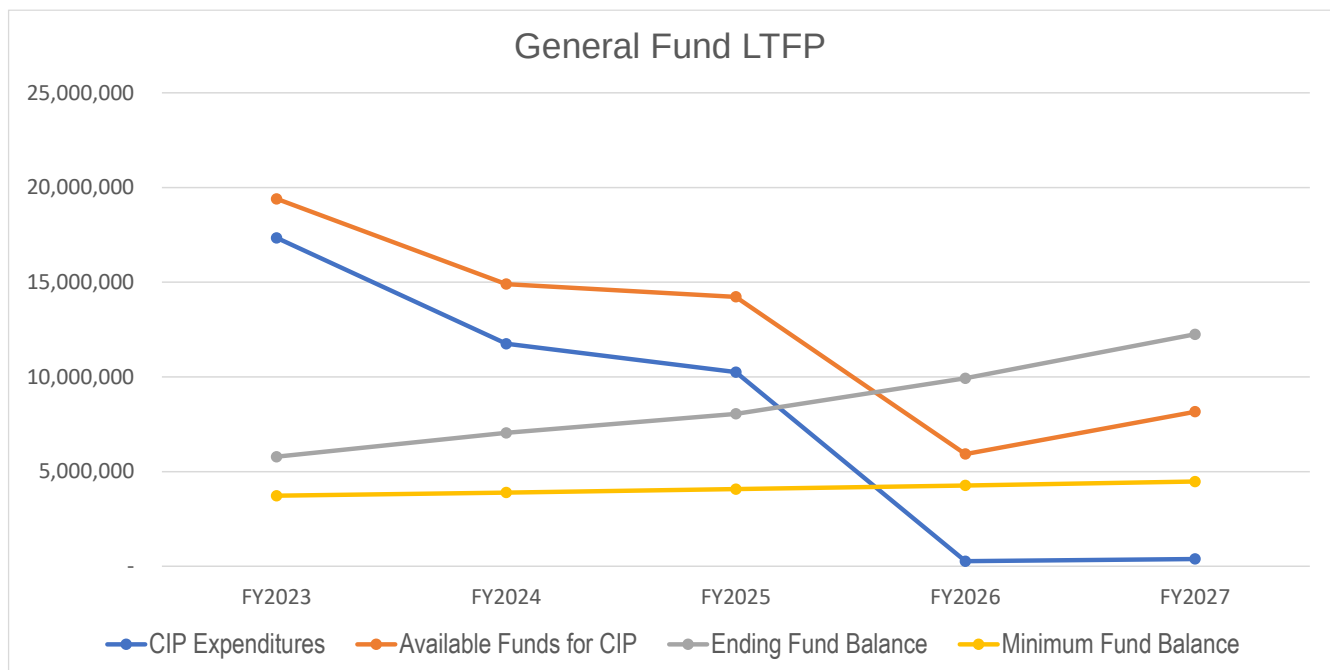
Planning Notes (Continued)

Capital and Debt Activities –

- Capital outlays are scheduled according to the [five-year CIP](#)
- Federal, state, and local grants – capital related are scheduled and projected based upon specific identification of capital projects for which grant funding is anticipated, including New Canada Road, City Hall ADA improvements, the transportation plan, and Lakeland athletic complex phase II
- Issuance of debt anticipates the receipt of USDA Rural Development bonds for specific phase completion of New Canada Road, to fund the required local match portion of the grant-funded program
- Issuance of debt for the 2022 CON is the estimate of the remaining funding of interim cash flow needs for the gas line relocation portion of the New Canada Road project
- Transfers are based on specific anticipated needs or receipts from other funds –
 - LSS transfer in is the remaining payment of a memorandum of understanding between the Board of Commissioners and the Board of Education to assist in funding construction of the new LSS high school facility
 - Transfers out to State Street Aid fund and Debt Service fund are to cover the cost of anticipated expenditures in the respective funds

Summary

Although FY2023 will require significant use of [fund balance](#) to meet local match requirements of infrastructure needs while continuing to provide needed government services, the majority of the use of fund balance will be recovered within the subsequent four fiscal years while still maintaining required minimum fund balance, as illustrated below. "Available Funds for CIP" is calculated as beginning fund balance less required reserve plus grant and debt activities for capital and projected activities excluding capital.



LTFP AND CIP (CONTINUED)

Long-Term Financial Plan ("LTFP") (Continued) LSS General Purpose School Fund

	FY2023	FY2024	FY2025	FY2026	FY2027
LSS GENERAL PURPOSE SCHOOL FUND					
PROJECTED REVENUES					
Property taxes	\$ 5,636,751	\$ 6,313,161	\$ 7,070,740	\$ 7,919,229	\$ 8,869,536
Local sales taxes	3,206,230	3,590,978	4,021,895	4,504,522	5,045,065
Intergovernmental	12,291,512	13,766,493	15,418,472	17,268,689	19,340,932
Charges for services	37,000	37,000	37,000	37,000	37,000
Interest income	4,500	4,545	4,590	4,636	4,682
Other income	50,000	50,000	50,000	50,000	50,000
Total projected revenues	21,225,993	23,762,177	26,602,697	29,784,076	33,347,215
PROJECTED CURRENT EXPENDITURES					
Education	(22,256,625)	(24,259,721)	(26,685,693)	(29,354,262)	(31,409,060)
Projected current expenditures	(22,256,625)	(24,259,721)	(26,685,693)	(29,354,262)	(31,409,060)
OPERATING TRANSFERS IN (OUT)	13,505	(1,765,090)	756,957	779,666	803,056
PROJECTED CHANGE IN FUND BALANCE BEFORE CAPITAL AND DEBT ACTIVITIES	(1,017,127)	(2,262,634)	673,961	1,209,480	2,741,211
CAPITAL AND DEBT ACTIVITIES					
Capital outlays	(164,000)	(168,100)	(172,303)	(176,611)	(181,026)
Total capital and debt activities	(164,000)	(168,100)	(172,303)	(176,611)	(181,026)
PROJECTED NET CHANGE IN FUND BALANCE	(1,181,127)	(2,430,734)	501,658	1,032,869	2,560,185
PROJECTED BEGINNING FUND BALANCE	4,538,058	3,356,931	926,197	1,427,855	2,460,724
PROJECTED ENDING FUND BALANCE	\$ 3,356,931	\$ 926,197	\$ 1,427,855	\$ 2,460,724	\$ 5,020,909
5-YEAR INCREASE (DECREASE) IN FUND BALANCE					\$ 482,851
LSS GENERAL PURPOSE SCHOOL FUND MINIMUM FUND BALANCE					
	\$ 672,619	\$ 732,835	\$ 805,740	\$ 885,926	\$ 947,703

Planning Notes

Projected Revenues –

- Projection methodologies and trends of major revenue sources are outlined and illustrated in the [Revenue Projections](#) section of this Annual Budget
 - Property taxes, local sales taxes, and intergovernmental revenues are funded based on the average daily attendance formula and growth is projected based on the addition of a grade band of high school students each year over the course of the LTFP
 - Other revenue categories are only projected to grow nominally, for conservative estimates, and are projected at either a zero or one (1) percent annual increase

Projected Current Expenditures –

- Current, or operational, expenditures are projected to grow between seven (7) and ten (10) percent annually due to additional personnel and operational costs of adding a grade band of high school students each year

Operating Transfers In (Out) –

- Represents the net effect of transfers to or from the City General Fund and the LSS Capital Outlay Fund

Capital and Debt Activities –

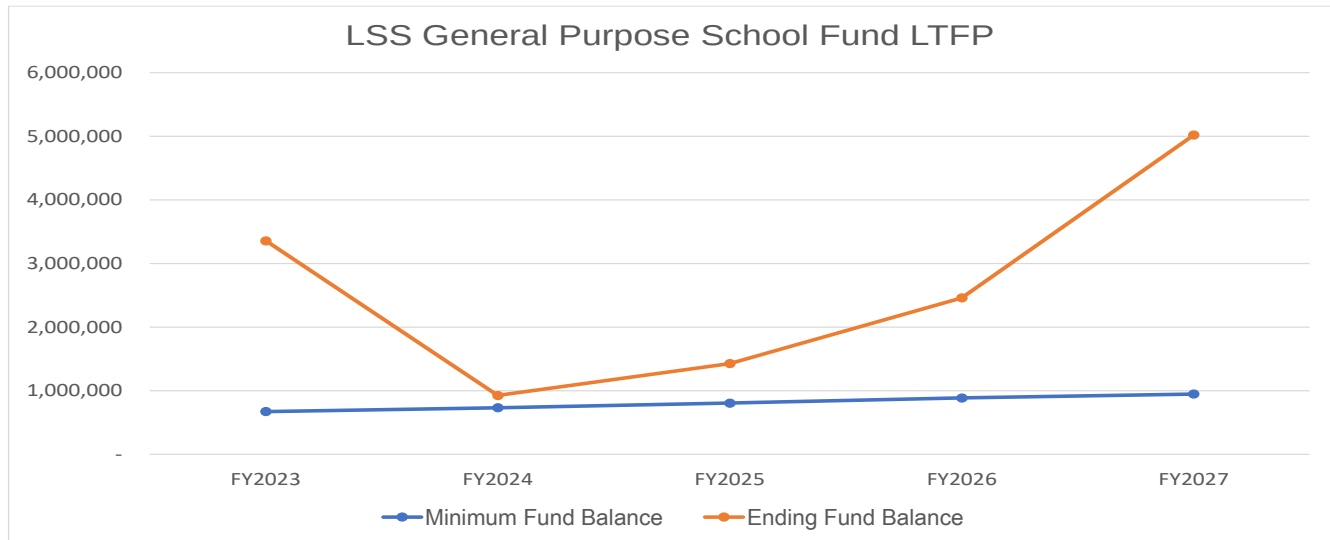
- Capital outlays in the LSS GPSF are accumulated small items of equipment and related capital consulting costs, and are anticipated to grow two and a half (2.5) percent annually

LTFP AND CIP (CONTINUED)

Long-Term Financial Plan ("LTFP") (Continued) LSS General Purpose School Fund (Continued)

Summary

Although FY2023 and FY2024 will require significant use of [fund balance](#) (as noted in the linked section), State-mandated minimum fund balance will be maintained and recuperated fully by FY2027, as shown on the chart below.



LSS School Capital Projects Fund

	FY2023	FY2024	FY2025	FY2026	FY2027
LSS CAPITAL PROJECTS FUND					
PROJECTED REVENUES					
Federal, state, and local grants	\$ 500,000	\$ 550,000	\$ 600,000	\$ 650,000	\$ 650,000
Total projected revenues	<u>500,000</u>	<u>550,000</u>	<u>600,000</u>	<u>650,000</u>	<u>650,000</u>
OPERATING TRANSFERS IN (OUT)					
	-	2,500,000	-	-	-
PROJECTED CHANGE IN FUND BALANCE BEFORE CAPITAL ACTIVITIES	<u>500,000</u>	<u>3,050,000</u>	<u>600,000</u>	<u>650,000</u>	<u>650,000</u>
CAPITAL ACTIVITIES					
Capital outlays	(2,227,500)	(3,050,000)	(600,000)	(650,000)	(650,000)
Total capital activities	<u>(2,227,500)</u>	<u>(3,050,000)</u>	<u>(600,000)</u>	<u>(650,000)</u>	<u>(650,000)</u>
PROJECTED NET CHANGE IN FUND BALANCE	<u>(1,727,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROJECTED BEGINNING FUND BALANCE	<u>1,727,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROJECTED ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
5-YEAR INCREASE (DECREASE) IN FUND BALANCE					<u>\$ (1,727,500)</u>

Planning Notes

Projected Revenues –

- LSS is allocated capital grant funds from Shelby County on an annual basis based upon student enrollment; therefore, these capital grant funds are expected to increase as enrollment increases over the next four years

Operating Transfers In –

- As part of completing the high school project, LSS will construct an access road to be funded by transfers from the LSS GPSF

LTFP AND CIP (CONTINUED)

Long-Term Financial Plan ("LTFP") (Continued) LSS School Capital Projects Fund (Continued)

Capital Activities –

- Capital outlays are scheduled according to the [five-year CIP](#)

Summary

The LSS Capital Projects Fund is expected to use, either annually or based on the timeline of specific projects, all resources based upon capital grants or prior debt funding received.

Debt Service Fund

	FY2023	FY2024	FY2025	FY2026	FY2027
DEBT SERVICE FUND					
PROJECTED DEBT SERVICE - PRINCIPAL					
TN Municipal League Note, Series 2001	\$ (206,095)	\$ -	\$ -	\$ -	\$ -
TLDA Construction Loan	(65,412)	(66,660)	(67,932)	(69,228)	(70,548)
2021 USDA Refunding	(243,555)	(248,731)	(254,017)	(259,414)	(264,926)
2022 CON - New Canada	(7,500,000)	-	-	-	-
USDA G.O. Bond - New Canada Road Ph 1	-	-	(41,395)	(42,844)	(44,344)
USDA G.O. Bond - New Canada Road Ph II	-	-	-	(17,741)	(18,362)
USDA G.O. Bond - LSS High School	(670,679)	(687,446)	(704,632)	(722,248)	(740,304)
Shelby County Settlement Liability	(55,222)	(55,498)	(55,777)	(56,328)	-
Total projected debt service - principal	(8,740,963)	(1,058,335)	(1,123,753)	(1,167,803)	(1,138,484)
PROJECTED DEBT SERVICE - INTEREST					
TN Municipal League Note, Series 2001	(510)	-	-	-	-
TLDA Construction Loan	(25,668)	(24,336)	(22,980)	(21,600)	(20,208)
2021 USDA Refunding	(309,315)	(304,139)	(298,853)	(293,456)	(287,944)
2022 CON - New Canada	(9,166)	-	-	-	-
USDA G.O. Bond - New Canada Road Ph 1	-	-	(122,500)	(121,051)	(119,552)
USDA G.O. Bond - New Canada Road Ph II	-	-	-	(52,500)	(51,879)
USDA G.O. Bond - LSS High School	(1,130,138)	(1,113,371)	(1,096,184)	(1,078,569)	(1,060,512)
Shelby County Settlement Liability	(1,115)	(839)	(560)	(281)	-
Total projected debt service - interest	(1,475,912)	(1,442,685)	(1,541,077)	(1,567,457)	(1,540,095)
PROJECTED FEES	(6,400)	(6,528)	(6,659)	(6,792)	(6,928)
TOTAL PROJECTED DEBT SERVICE EXPENDITURES	(10,223,275)	(2,507,548)	(2,671,489)	(2,742,052)	(2,685,507)
TRANSFER IN FROM GENERAL FUND	10,223,275	2,507,548	2,671,489	2,742,052	2,685,507
PROJECTED NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
5-YEAR INCREASE (DECREASE) IN FUND BALANCE					\$ -

Planning Notes

Debt Service –

- Principal and interest costs are projected based on existing amortization schedules for debt incurred
- Principal and interest costs are estimated, based upon currently known interest and term factors, for anticipated future debt issuances noted in the [General Fund LTFP](#) –
 - New Canada Road phased debt anticipates USDA Rural Development funding at 40-year terms and interest at 3.5 percent

Summary

Debt service is funded annually by transfers from the General Fund and is a critical component of the LTFP for the General Fund.

LTFP AND CIP (CONTINUED)

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

Sewer Fund

	FY2023	FY2024	FY2025	FY2026	FY2027
SEWER FUND					
PROJECTED OPERATING REVENUES					
Charges for services	\$ 2,532,049	\$ 2,737,400	\$ 3,034,819	\$ 3,065,167	\$ 3,095,819
Total projected operating revenues	<u>2,532,049</u>	<u>2,737,400</u>	<u>3,034,819</u>	<u>3,065,167</u>	<u>3,095,819</u>
PROJECTED OPERATING EXPENDITURES					
Personnel costs	(650,240)	(682,752)	(716,890)	(752,735)	(790,372)
Sewer system administration	(434,570)	(456,299)	(479,114)	(503,070)	(528,224)
Depreciation expense	(510,000)	(515,000)	(895,000)	(895,000)	(1,270,000)
Total projected operating expenditures	<u>(1,594,810)</u>	<u>(1,654,051)</u>	<u>(2,091,004)</u>	<u>(2,150,805)</u>	<u>(2,588,596)</u>
OPERATING INCOME (LOSS)	<u>937,239</u>	<u>1,083,349</u>	<u>943,815</u>	<u>914,362</u>	<u>507,223</u>
NONOPERATING INCOME (EXPENSE)					
Interest income	2,957	2,987	3,017	3,047	3,077
Interest and fiscal charges	(45,766)	(131,912)	(186,370)	(291,011)	(328,677)
Total projected nonoperating income (expense)	<u>(42,809)</u>	<u>(128,925)</u>	<u>(183,353)</u>	<u>(287,964)</u>	<u>(325,600)</u>
CAPITAL GRANTS AND CONTRIBUTIONS	<u>4,779,184</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
PROJECTED CHANGE IN NET POSITION	<u>5,673,614</u>	<u>1,254,424</u>	<u>1,060,462</u>	<u>926,398</u>	<u>481,623</u>
PROJECTED BEGINNING NET POSITION	<u>13,686,787</u>	<u>19,360,401</u>	<u>20,614,825</u>	<u>21,675,287</u>	<u>22,601,685</u>
PROJECTED ENDING NET POSITION	<u>\$ 19,360,401</u>	<u>\$ 20,614,825</u>	<u>\$ 21,675,287</u>	<u>\$ 22,601,685</u>	<u>\$ 23,083,308</u>
5-YEAR INCREASE (DECREASE) IN NET POSITION					<u>\$ 9,396,521</u>

Reminder: The Sewer Fund is not a formally appropriated fund and is presented on the accrual basis of accounting. However, the long-term financial planning process is followed for this fund as it is the single major enterprise fund of the City.

Planning Notes

Operating Revenues –

- Charges for services in the Sewer Fund have grown approximately one (1) to two (2) percent annually over the past three years; therefore, for the LTFP the baseline increase in fees is projected at one percent annually
- Additionally, in FY2022 the City acquired sewer assets, and related customers, from the City of Memphis – the Board of Commissioners approved a three-year phase in of fees for these customers, resulting in additional increased revenues in FY2023, FY2024, and FY2025

Operating Expenditures –

- Personnel costs and administrative costs are projected to grow five (5) percent annually based upon recent experiences in wage and product price growth
- Depreciation expense is projected based on anticipated completion of new interceptor projects, which will generate depreciation of their cost over their 30 year anticipated useful lives, beginning in FY2025

Nonoperating Income (Expense) –

- Interest income is projected at a one (1) percent annual growth
- Interest expense is based upon the planned amortization schedules of SRLF debt obtained to finance the Clear Creek and Oliver Creek Interceptor projects, as described in the [CIP section](#)

Capital Grants and Contributions –

- FY2023 amount represents expected completion and donation of developer infrastructure and the use of the City's \$3.7 million of American Rescue Plan State and Local Fiscal Recovery Funds ("ARPA") grant toward the Clear Creek Interceptor project
- FY2024 through FY2027 amounts are projected based upon the prior three years' average developer contributions

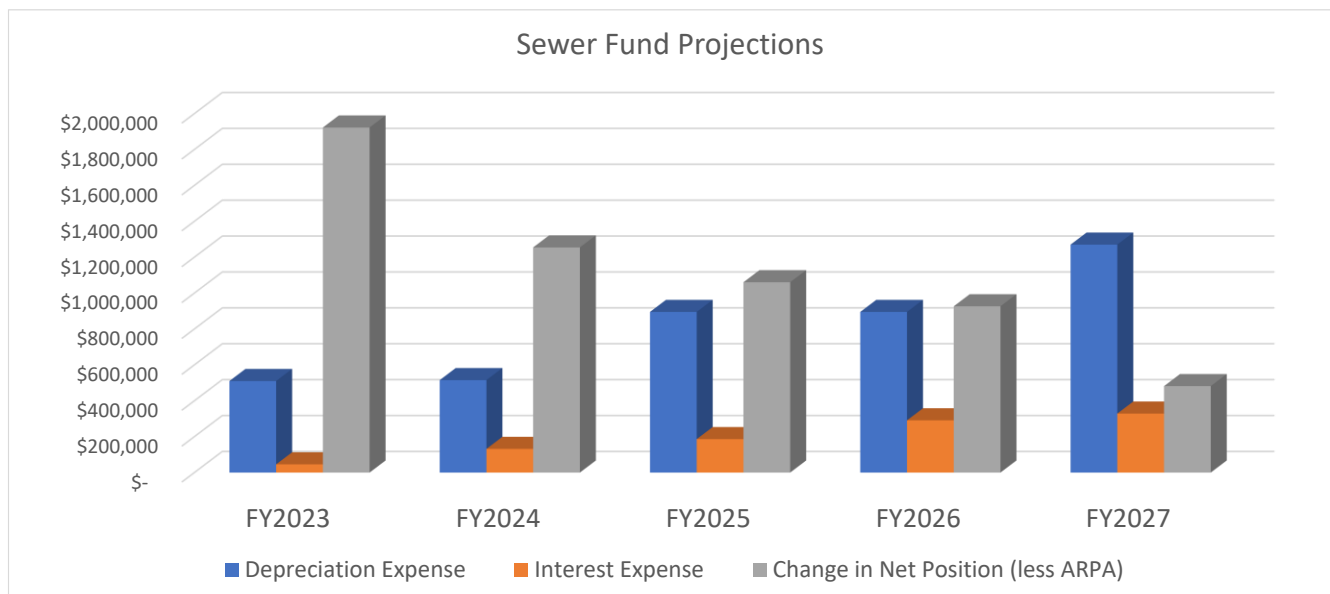
LTFP AND CIP (CONTINUED)

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

Summary

While the five-year LTFP for the Sewer Fund demonstrates the solvency and sustainability of the enterprise fund, as the new interceptor projects are completed and depreciation expense and interest costs rise, the need for a revised sewer rate study becomes apparent for fiscal year 2026 at the latest. Although net position at the end of FY2027 is strong, it should be noted that the majority of this net position represents the value of fixed assets rather than cash available to sustain operations.

The chart below demonstrates the growth in depreciation and interest expenses as the change in net position (less one-time ARPA funds) declines.



Capital Improvements Plan ("CIP")

The CIP is a five-year planning document that prioritizes and plans for needed capital expenditures. Each functional department and the Board of Education determines and presents needed capital projects as part of the CIP process. Projects are identified through community engagement and feedback, Board of Commissioners priorities and [strategic plans](#), and Staff-identified needs for service delivery and quality of life for residents and constituents of the City.

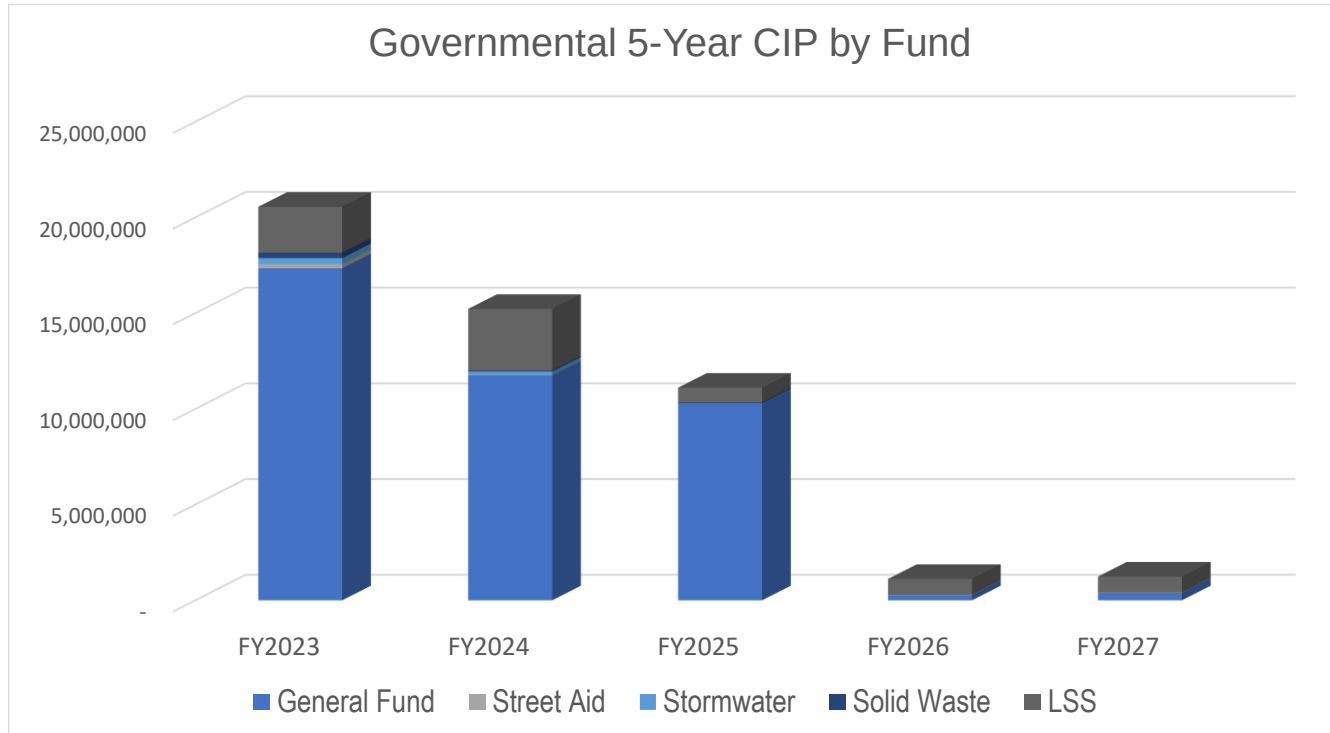
A capital expenditure is generally an expenditure of funds for the acquisition or construction of assets with a useful life in excess of one year. Capital expenditures for projects expected to exceed \$100,000 in funding must be included in the CIP; however, smaller projects, capital-related master planning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

Included herein is the City's governmental funds CIP followed by the CIP for the Sewer Fund. On the following pages are summaries by fund, providing project descriptions as well as funding sources and ongoing maintenance and operating ("M&O") costs, as applicable.

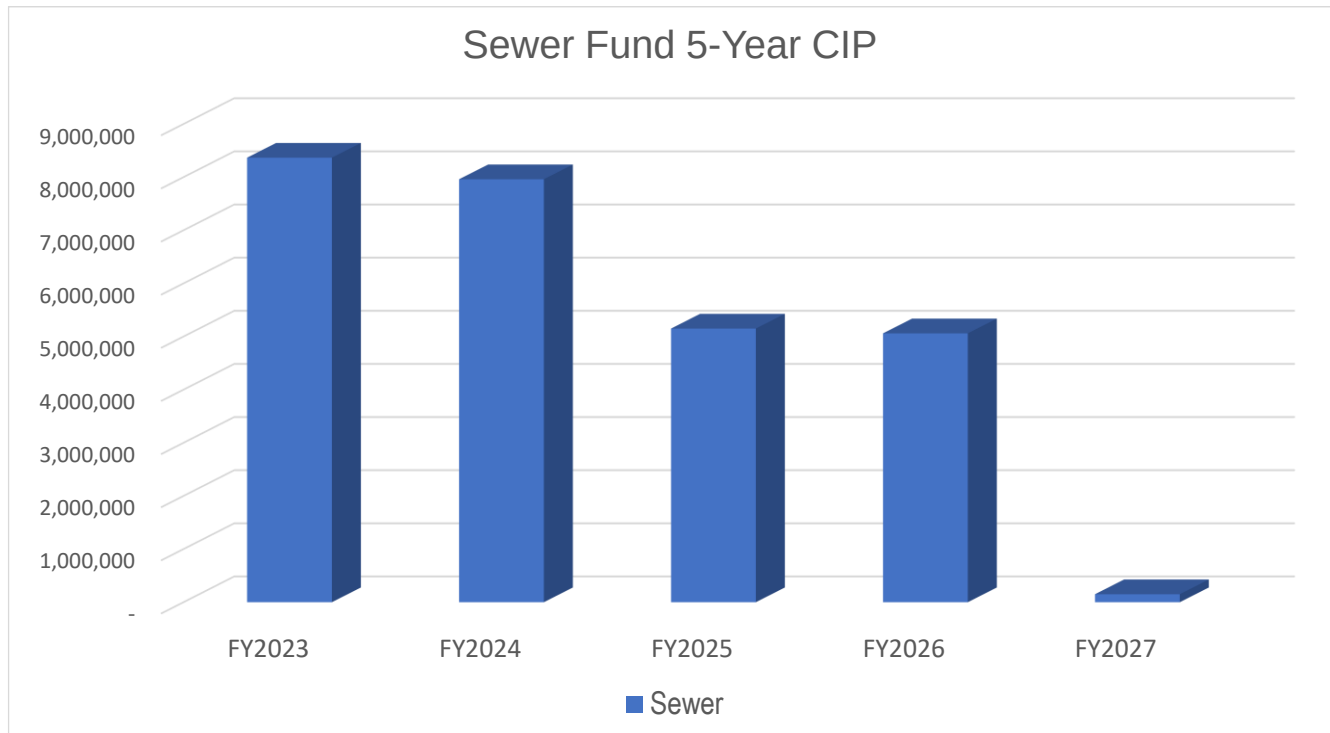
LTFP AND CIP (CONTINUED)

Capital Improvements Plan ("CIP") (Continued)

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



Sewer Fund CIP for each of the projected five years is as follows:



LTFP AND CIP (CONTINUED)

Capital Improvements Plan ("CIP") (Continued)

The five-year CIP schedule for governmental funds is as follows:

	FY2023	FY2024	FY2025	FY2026	FY2027
GENERAL FUND					
<u>General Government</u>					
City Hall ADA Improvements	\$ 225,000	\$ -	\$ -	\$ -	\$ -
City Hall Office Renovations	50,000	-	-	-	-
Furniture and Fixtures	5,000	-	-	-	-
<u>Community Development</u>					
New Canada Road	16,350,000	10,000,000	10,000,000	-	-
Transportation Plan (non-capital asset planning document)	210,000	-	-	-	-
Furniture and Fixtures	11,000	-	-	-	-
<u>Public Works</u>					
Maintenance Building Office Expansion	-	200,000	-	-	-
Vehicle Purchases	-	-	55,000	-	-
Tractor	-	-	-	70,000	-
Bucket Truck	-	-	-	-	90,000
Furniture and Fixtures	2,000	-	-	-	-
<u>Parks and Recreation</u>					
Lakeland Athletic Complex Phase II	150,000	1,300,000	-	-	-
IH Park Supplemental Parking Lot	200,000	-	-	-	-
IH Pavilion and Access Road	-	-	200,000	-	-
IH Park Restroom Facilities	-	250,000	-	-	-
IH Park Inclusive Play Structure	-	-	-	-	300,000
City Hall Playground Structure	-	-	-	200,000	-
ADA Park Improvements	50,000	-	-	-	-
Playground Surfacing Replacement	37,000	-	-	-	-
Other improvements	53,000	-	-	-	-
GENERAL FUND TOTAL	17,343,000	11,750,000	10,255,000	270,000	390,000
STREET AID					
Backhoe	100,000	-	-	-	-
Vehicle Purchases	50,000	-	-	-	-
Street Lighting	20,000	20,000	20,000	20,000	20,000
Other Light Equipment	54,000	-	-	-	-
STREET AID TOTAL	224,000	20,000	20,000	20,000	20,000
STORMWATER					
Canabridge Cove Pipe Lining	310,000	-	-	-	-
Street Sweeper	-	180,000	-	-	-
STORMWATER TOTAL	310,000	180,000	-	-	-
SOLID WASTE					
Leaf Vacuum	145,000	-	-	-	-
Knuckleboom Truck	145,000	-	-	-	-
Vehicle Purchases	-	55,000	-	-	-
Tookcat Utility Vehicle	-	-	60,000	-	-
SOLID WASTE TOTAL	290,000	55,000	60,000	-	-
LAKELAND SCHOOL SYSTEMS					
High School Project	1,727,500	-	-	-	-
Building Improvements	-	100,000	600,000	650,000	650,000
Extension of Highway 70	-	2,500,000	-	-	-
Furniture, Fixtures, and Equipment	500,000	450,000	-	-	-
Other Capital (individually below capitalization policy)	164,000	168,100	172,303	176,611	181,026
LSS CAPITAL PROJECTS TOTAL	2,391,500	3,218,100	772,303	826,611	831,026
GOVERNMENTAL FUNDS TOTAL CIP	20,558,500	15,223,100	11,107,303	1,116,611	1,241,026
STREET AID ANNUAL PAVING (M&O Expenditure)	1,500,000	800,000	800,000	800,000	800,000
GOVERNMENTAL FUNDS TOTAL	\$ 22,058,500	\$ 16,023,100	\$ 11,907,303	\$ 1,916,611	\$ 2,041,026

LTFP AND CIP (CONTINUED)

Capital Improvements Plan ("CIP") (Continued)

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

	FY2023	FY2024	FY2025	FY2026	FY2027
GOVERNMENTAL FUNDS TOTAL CAPITAL AND M&O	<u>\$ 22,058,500</u>	<u>\$ 16,023,100</u>	<u>\$ 11,907,303</u>	<u>\$ 1,916,611</u>	<u>\$ 2,041,026</u>
CIP FUNDING SOURCES					
Federal, state, and local grants	\$ 13,473,000	\$ 8,500,000	\$ 8,000,000	\$ -	\$ -
Debt proceeds	-	3,250,000	1,500,000	-	-
General Fund general governmental revenues	516,144	-	755,000	270,000	390,000
General Fund fund balance	3,353,856	-	-	-	-
General Fund transfers to SSA Fund	1,724,000	820,000	820,000	820,000	820,000
Stormwater user fees and fund balance	310,000	180,000	-	-	-
Solid Waste user fees and fund balance	290,000	55,000	60,000	-	-
LSS GPSF revenues and fund balance	164,000	2,668,100	172,303	176,611	181,026
LSS Capital Projects Fund local grants	500,000	550,000	600,000	650,000	650,000
LSS Capital Projects Fund fund balance	1,727,500	-	-	-	-
TOTAL CIP FUNDING SOURCES	<u>\$ 22,058,500</u>	<u>\$ 16,023,100</u>	<u>\$ 11,907,303</u>	<u>\$ 1,916,611</u>	<u>\$ 2,041,026</u>

The five-year CIP schedule and funding sources for the Sewer Fund is as follows:

	FY2023	FY2024	FY2025	FY2026	FY2027
SEWER CIP					
Clear Creek Interceptor	\$ 7,500,000	\$ 7,500,000	\$ -	\$ -	\$ -
Oliver Creek Interceptor	470,000	200,000	5,000,000	5,000,000	-
Vehicles	60,000	-	-	-	-
WWTP Lagoon Sludge Removal	150,000	-	-	-	-
Sewer Line Improvements	150,000	-	150,000	-	150,000
Other Light Equipment	36,000	-	-	-	-
Sewer CCTV Inspection	-	60,000	-	60,000	-
WWTP Sludge Dumpster Cover	-	200,000	-	-	-
SEWER CIP TOTAL	<u>\$ 8,366,000</u>	<u>\$ 7,960,000</u>	<u>\$ 5,150,000</u>	<u>\$ 5,060,000</u>	<u>\$ 150,000</u>
SEWER CIP FUNDING					
Issuance of Debt	\$ 3,748,948	\$ 7,700,000	\$ 5,000,000	\$ 5,000,000	\$ -
ARPA SLFRF Grant Revenues	3,751,052	-	-	-	-
User Fees and Reserves	866,000	260,000	150,000	60,000	150,000
SEWER CIP FUNDING TOTAL	<u>\$ 8,366,000</u>	<u>\$ 7,960,000</u>	<u>\$ 5,150,000</u>	<u>\$ 5,060,000</u>	<u>\$ 150,000</u>

LTFP AND CIP (CONTINUED)

Capital Improvements Plan ("CIP") (Continued) Significant Non-recurring Capital Projects

City Hall ADA Improvements

Description – As a part of the ADA transition plan, this project will install access ramps in the City Hall Boardroom as well as improve access amenities at the City Hall front entrance and in public restrooms.

City Hall ADA Improvements 5-year expenditures	\$	225,000
Funding Sources:		
Federal, state, and local grants	\$	225,000

Future Operating Budget Impact – Upon completion, annual maintenance and repair costs are anticipated to begin in year five and approximate \$7,500 annually.

New Canada Road

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

New Canada Road 5-year expenditures	\$	36,350,000
Funding Sources:		
Federal, state, and local grants	\$	29,080,000
Debt proceeds (USDA Rural Development bonds)		5,000,000
General Fund fund balance		2,270,000
	\$	<u>36,350,000</u>

Future Operating Budget Impact – Upon completion, the new roadway will require regular maintenance including mowing and vegetation control. After 5 years of installation the City may expect to replace pavement markings and perform some asphalt patching and curb and gutter repair. At some point in the future the road surface will require full asphalt mill and overlay. Annual repair and maintenance costs are anticipated to be approximately \$500K annually beginning in year 6 after construction.

Maintenance Building Office Expansion

Description – Upon completion of the Public Works metal maintenance building, additional office space expansion is planned for FY2024 to accommodate conferencing and staff.

Maint. Bldg Office Expansion 5-year expenditures	\$	200,000
Funding Sources:		
General Fund general governmental revenues	\$	200,000

Future Operating Budget Impact – Five years after construction, it is anticipated that repairs and maintenance expenses will approximate \$5K - \$8K annually.

Lakeland Athletic Complex Phase II

Description – Following the opening of the athletic complex on Memphis-Arlington Road phase I in FY2022, design of phase II is anticipated in FY2023 with construction completed in FY2024, adding additional recreational and athletic facilities in the City of Lakeland.

Lakeland Athletic Complex Phase II 5-year exp.	\$	1,450,000
Funding Sources:		
Federal, state, and local grants	\$	500,000
General Fund general governmental revenues and fund balance		950,000
	\$	<u>1,450,000</u>

Future Operating Budget Impact – Beginning in FY2025 it is expected that maintenance and repair of the facility will cost approximately \$40K annually.

IH Park Supplemental Parking Lot

Description – The supplemental parking lot at IH Park was demolished due to the gas line relocation phase of the New Canada Road project and will require reconstruction.

IH Park Supplemental Parking Lot 5-year exp.	\$	200,000
Funding Sources:		
General Fund general governmental revenues and fund balance	\$	200,000

Future Operating Budget Impact – Annual operating budget impact is anticipated to be \$5K annually.

LTFP AND CIP (CONTINUED)

Capital Improvements Plan ("CIP") (Continued) Significant Non-recurring Capital Projects (Continued)

IH Pavilion and Access Road

Description – The pavilion at International Harvester Park was destroyed in a storm in 2020, and insurance proceeds were received for the replacement. This project is to complete the replacement, as well as construct an access road to the pavilion.

IH Pavilion and Access Road 5-year expenditures \$ 200,000

Funding Sources:

General Fund general governmental revenues and fund balance \$ 200,000

Future Operating Budget Impact – Annual operating budget impact is anticipated to be \$5K annually.

IH Park Restroom Facilities

Description – International Harvester Managerial Park is the primary location for City of Lakeland Community Events; however, the only permanent restroom facilities are in the buildings, which are not always open. Installing these bathroom facilities will provide access for all users during special events outside the operating hours of the other facilities.

IH Park Restroom Facilities 5-year expenditures \$ 250,000

Funding Sources:

General Fund general governmental revenues and fund balance \$ 250,000

Future Operating Budget Impact – Future Budget impact will include the additional labor to clean and service the facilities, as well as the reduction of the portable units that are leased at this time. Net additional annual cost anticipated to be \$5K annually.

IH Park Inclusive Play Structure

Description – This project will add a play structure at the IH Park that is inclusive for members of the community who are differently abled and have mobility challenges. This project includes site work, equipment, installation, and safety features such as fencing between the structure and the lake, and playground surfacing.

IH Park Inclusive Play Structure \$ 300,000

Funding Sources:

General Fund general governmental revenues and fund balance \$ 300,000

Future Operating Budget Impact – Future budget impacts would be related to any inspections of the equipment as well as necessary repairs, anticipated to be \$5K-\$10K annually.

City Hall Playground Structure

Description – The City Hall Playground equipment replacement allows for the City to provide a more accessible play structure than available in this location currently. The project will include access ramps from the parking lot to the structure, allowing for further ease of access.

City Hall Playground Structure \$ 200,000

Funding Sources:

General Fund general governmental revenues and fund balance \$ 200,000

Future Operating Budget Impact – This project impacts the future operating budget only with the additional labor and supplies necessary to maintain the equipment and surfacing installed and should not exceed \$5K annually.

Backhoe

Description – Purchase of a backhoe in FY2023 to aid in completion of streets repairs.

Backhoe \$ 100,000

Funding Sources:

General Fund transfers to State Street Aid Fund \$ 100,000

Future Operating Budget Impact – Minimal future budget impact due to repairs and maintenance, less than \$5K annually.

LTFP AND CIP (CONTINUED)

Capital Improvements Plan ("CIP") (Continued)

Significant Non-recurring Capital Projects (Continued)

Canabridge Cove Pipe Lining

Description – Project is to install pipe lining of stormwater drainage pipes in Canabridge Cove, thereby extending the useful life of the system.

Canabridge Cove Pipe Lining	\$	310,000
<u>Funding Sources:</u>		
Stormwater user fees and fund balance	\$	310,000

Future Operating Budget Impact – Other than the cost of the project, the future budgetary impact will be minimal due to the saved repair and maintenance cost otherwise incurred on unlined pipes.

Street Sweeper

Description – The purchase of a street sweeper is planned for FY2024 for use in the Stormwater fund to aid in the removal of street debris and improve drainage system functions.

Street Sweeper	\$	180,000
<u>Funding Sources:</u>		
Stormwater user fees and fund balance	\$	180,000

Future Operating Budget Impact – Annual repairs and maintenance expenditures are anticipated to be \$10K annually.

Leaf Vacuum

Description – The purchase of a second leaf vacuum truck in FY2023 is planned to increase response times and service levels on the City's leaf removal service.

Leaf Vacuum	\$	145,000
<u>Funding Sources:</u>		
Solid Waste Fund user fees and fund balance	\$	145,000

Future Operating Budget Impact – Annual repairs and maintenance costs are anticipated to be \$5K annually.

Knuckleboom Truck

Description – Planned for FY2023, this purchase will improve response times for bulk waste pickups.

Knuckleboom Truck	\$	145,000
<u>Funding Sources:</u>		
Solid Waste Fund user fees and fund balance	\$	145,000

Future Operating Budget Impact – Annual repairs and maintenance costs are anticipated to be \$5K annually.

High School Project

Description – The remaining cost of completion of the new high school facility at LPS is planned in FY2023.

High School Project	\$	1,727,500
<u>Funding Sources:</u>		
LSS Capital Projects Fund fund balance	\$	1,727,500

Future Operating Budget Impact – Annual repair and maintenance costs are anticipated to be \$20K annually.

Building Improvements

Description – LSS is provided with annual grant funding from Shelby County for use on capital needs. This multi-year project/use reflects the planned use of grant funds for needed building improvements at both LES and LPS.

Building Improvements	\$	2,000,000
<u>Funding Sources:</u>		
LSS Capital Projects Fund local grants	\$	2,000,000

Future Operating Budget Impact – Future operating budget impact is expected to be minimal, due to ongoing receipt of capital funding, resulting in net zero cost to LSS.

LTFP AND CIP (CONTINUED)

Capital Improvements Plan ("CIP") (Continued)

Significant Non-recurring Capital Projects (Continued)

Extension of Highway 70

Description – Project funds extension of highway 70 to LPS to accommodate increased traffic.

Extension of Highway 70	\$	2,500,000
<u>Funding Sources:</u>		
LSS GPSF revenues and fund balance	\$	2,500,000

Future Operating Budget Impact – Annual paving, repair, and maintenance costs are anticipated to be \$20K annually.

Furniture, Fixtures, and Equipment

Description – The remaining cost to provide furniture and fixtures at LPS as grades are added annually over the next four fiscal years.

Furniture, Fixtures, and Equipment	\$	950,000
<u>Funding Sources:</u>		
LSS Capital Projects Fund local grants	\$	950,000

Future Operating Budget Impact – Future operating budget impact is expected to be minimal, due to ongoing receipt of capital funding, resulting in net zero cost to LSS.

Clear Creek Interceptor

Description – Project in the Sewer Fund is to design, engineer, and construct a wastewater interceptor at Clear Creek.

Clear Creek Interceptor	\$	15,000,000
<u>Funding Sources:</u>		
Issuance of Debt	\$	11,248,948
ARPA SLFRF Grant Revenues		3,751,052
	\$	<u>15,000,000</u>

Future Operating Budget Impact – Annual Sewer Fund depreciation expense will increase \$375K annually upon completion, which is contemplated in the LTFP. Interest expense on related debt will increase approximately \$160K annually. Repair and maintenance costs are contemplated in the five percent annual increase in the sewer system administration category in the LTFP.

Oliver Creek Interceptor

Description – Project in the Sewer Fund is to design, engineer, and construct a wastewater interceptor at Oliver Creek.

Oliver Creek Interceptor	\$	10,670,000
<u>Funding Sources:</u>		
Issuance of Debt	\$	10,670,000

Future Operating Budget Impact – Annual Sewer Fund depreciation expense will increase \$375K annually upon completion, which is contemplated in the LTFP. Interest expense on related debt will increase approximately \$160K annually. Repair and maintenance costs are contemplated in the five percent annual increase in the sewer system administration category in the LTFP.

WWTP Lagoon Sludge Removal

Description – Project in the Sewer Fund for the removal of sludge buildup in the wastewater lagoon.

WWTP Lagoon Sludge Removal	\$	150,000
<u>Funding Sources:</u>		
Sewer user fees and reserves	\$	150,000

Future Operating Budget Impact – As project itself represents a period maintenance and extension of life of the system, annual ongoing budget impact is minimal.

WWTP Sludge Dumpster Cover

Description – Project in the Sewer Fund for the installation of a dumpster cover to mitigate sludge buildup.

WWTP Sludge Dumpster Cover	\$	200,000
<u>Funding Sources:</u>		
Sewer user fees and reserves	\$	200,000

Future Operating Budget Impact – As project itself represents a preventive measure to extend the life of the system, annual ongoing budget impact is minimal.

PERSONNEL MANAGEMENT

Personnel Management Plan

City staffing levels for fiscal year 2023 are expected to remain relatively stable as compared to prior periods. Explanation of changes are in each section below. Organizational roles included in each function are described in the [Department or Function Relationship](#) section of this Annual Budget. Refer to the table for FTEs by Fund and Function for the most recent fiscal year, estimates for the current fiscal year, and budgeted levels for fiscal year 2023.

General Government 9.5 FTE's

Increase of 1.1 FTE compared to FY2022 is due to the addition of a part-time GIS Technician and the change of the Tier 1 Support Technician from part-time to full-time. These changes allow for support service enhancements with the City's ITS functionality supporting all other departments and functions.

Community Development 8.5 FTE's

Increase of 1.1 FTE compared to FY2022 is due to the addition of a Senior Engineer role in the Engineering department, as well as re-allocations of other staff positions between functions. The additional role allows for service enhancement in support of the City's economic development and infrastructure goals outlined in the [Strategic Plan](#).

Public Works 23.3 FTE's

The change in total FTEs from 22.5 in FY2022 to 23.3 in FY2023 is related to a realignment of the Public Works function and various internal promotions, as well as the expected use for all 12 months of allocated positions (while vacancies occurred in FY2022).

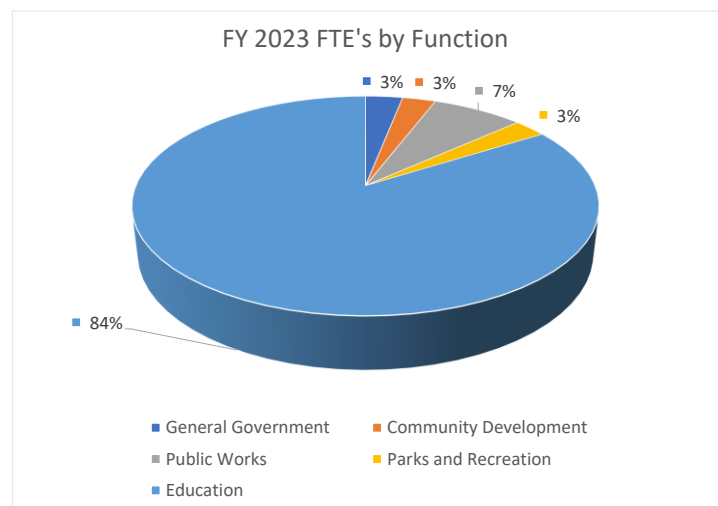
Parks and Recreation 8.4 FTE's

The net gain of 2.2 FTE's is due to the addition of a Senior Center Recreation Specialist and greater usage of existing part-time Recreation Specialists in FY2023. The new position supports a program enhancement allowing for more Senior Center activities.

Education 260.0 FTE's

Changes for fiscal year 2023 primarily relate to the addition of staff to support the opening of the high school in FY2023 (increased service level).

FTE's by Fund and Function			
	ACTUAL FY2020-2021	ESTIMATED FY2021-2022	BUDGET FY2022-2023
CITY FUNDS			
General Fund			
General government	7.9	8.4	9.5
Community development	6.1	7.4	8.5
Public works	7.3	8.5	7.8
Parks and recreation	3.1	6.2	8.4
Total General Fund	24.4	30.5	34.2
State Street Aid Fund			
Public works	3.6	4.0	4.7
Stormwater Fund			
Public works	0.7	0.8	0.8
Solid Waste Fund			
Public works	2.2	2.2	1.5
Sewer Fund			
Public works	5.0	7.0	8.5
TOTAL CITY FUNDS	35.9	44.5	49.7
LSS FUNDS			
General Purpose School Fund			
Education	190.0	208.0	234.0
Federal Projects Fund			
Education	5.0	14.0	9.0
Nutrition Fund			
Education	7.0	8.0	10.0
Discretionary Grants Fund			
Education	1.0	1.0	1.0
LEAP Fund			
Education	4.0	6.0	6.0
TOTAL LSS FUNDS	207.0	237.0	260.0
TOTAL FTE'S	242.9	281.5	309.7



PERSONNEL MANAGEMENT (CONTINUED)

Authorized Pay Plan – City Employees

City employees for fiscal year 2023 will be compensated in accordance with the pay schedule below, developed in accordance with the City's compensation policy. Part-time positions are adjusted pro-rate based upon this scale. Exceptions to the ranges listed below must be approved by the City Manager. Amounts presented are annual equivalent full-time salaries.

POSITION	PAY BAND		PAY BAND MINIMUM	PAY BAND MIDPOINT	PAY BAND MAXIMUM
Janitor	2	\$	25,917	\$ 30,493	\$ 35,069
Community Services Representative	3	\$	28,808	\$ 33,883	\$ 38,958
Public Relations Specialist	3	\$	28,808	\$ 33,883	\$ 38,958
Engineering Intern	4	\$	31,990	\$ 37,627	\$ 43,264
Maintenance Tech I	4	\$	31,990	\$ 37,627	\$ 43,264
Maintenance Tech I	4	\$	31,990	\$ 37,627	\$ 43,264
Recreation Specialist	4	\$	31,990	\$ 37,627	\$ 43,264
Code Enforcement Officer	5	\$	35,547	\$ 41,829	\$ 48,110
Maintenance Tech II	5	\$	35,547	\$ 41,829	\$ 48,110
Public Works Operator	5	\$	35,547	\$ 41,829	\$ 48,110
Receptionist	5	\$	35,547	\$ 41,829	\$ 48,110
Wastewater Specialist I	5	\$	35,547	\$ 41,829	\$ 48,110
Finance/Inventory Clerk	6	\$	39,478	\$ 46,446	\$ 53,414
Parks Maintenance Supervisor	6	\$	39,478	\$ 46,446	\$ 53,414
Recreation Coordinator	6	\$	39,478	\$ 46,446	\$ 53,414
Senior Center Manager	6	\$	39,478	\$ 46,446	\$ 53,414
Tier 1 Support Technician	6	\$	39,478	\$ 46,446	\$ 53,414
Wastewater Specialist II	6	\$	39,478	\$ 46,446	\$ 53,414
Construction Inspector	7	\$	43,867	\$ 51,605	\$ 59,342
GIS Tech	7	\$	43,867	\$ 51,605	\$ 59,342
Community Development Specialist/City Recorder	8	\$	48,734	\$ 57,346	\$ 65,957
Human Resources Generalist	8	\$	48,734	\$ 57,346	\$ 65,957
Chief Inspector	9	\$	54,163	\$ 63,710	\$ 73,258
Senior Wastewater Operator	9	\$	54,163	\$ 63,710	\$ 73,258
Stormwater/Drainage Supervisor	9	\$	54,163	\$ 63,710	\$ 73,258
Streets/ROW Supervisor	9	\$	54,163	\$ 63,710	\$ 73,258
City Planner	10	\$	60,174	\$ 70,803	\$ 81,432
Network Administrator	10	\$	60,174	\$ 70,803	\$ 81,432
Public Works Field Manager	10	\$	60,174	\$ 70,803	\$ 81,432
Staff Engineer	10	\$	60,174	\$ 70,803	\$ 81,432
Wastewater Supervisor	11	\$	66,851	\$ 78,645	\$ 90,438
ITS Director	12	\$	74,277	\$ 87,381	\$ 100,485
Parks & Recreation Director	12	\$	74,277	\$ 87,381	\$ 100,485
Planning Director	12	\$	74,277	\$ 87,381	\$ 100,485
Public Works Director	12	\$	74,277	\$ 87,381	\$ 100,485
Senior Engineer	12	\$	74,277	\$ 87,381	\$ 100,485
City Engineer	13	\$	82,514	\$ 97,074	\$ 111,634
Finance and Human Resources Director	13	\$	82,514	\$ 97,074	\$ 111,634
City Manager	15	\$	101,858	\$ 119,829	\$ 137,800

PERSONNEL MANAGEMENT (CONTINUED)

Authorized Pay Plan – LSS Employees

LSS employees for fiscal year 2023 will be compensated in accordance with the pay schedules below and on the following pages, listed by type of employee.

LAKELAND SCHOOL SYSTEM TEACHER**

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

STEP	B.A. ANNUAL	M.A. or Greater ANNUAL
0	\$45,834	\$48,971
1	\$46,768	\$49,965
2	\$47,906	\$50,849
3	\$48,971	\$52,095
4	\$49,965	\$52,733
5	\$50,849	\$53,773
6	\$52,095	\$54,266
7	\$52,733	\$55,352
8	\$53,773	\$56,858
9	\$54,266	\$58,226
10	\$55,352	\$59,614
11	\$56,858	\$60,910
12	\$58,226	\$62,303

10.5 MONTH ANNUALIZED TEACHER

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

STEP	B.A. ANNUAL	M.A. or Greater ANNUAL
0	\$48,126	\$51,419
1	\$49,106	\$52,463
2	\$50,301	\$53,390
3	\$51,419	\$54,700
4	\$52,463	\$55,370
5	\$53,390	\$56,462
6	\$54,700	\$56,979
7	\$55,370	\$58,120
8	\$56,462	\$59,700
9	\$56,979	\$61,136
10	\$58,120	\$62,594
11	\$59,700	\$63,956
12	\$61,136	\$65,419
13	\$62,594	\$66,072
14	\$63,956	\$66,726
15	\$65,419	\$67,644
16	\$66,072	\$68,896
17	\$66,726	\$70,170
18	\$67,644	\$71,468

LEGACY TEACHER**

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

STEP	B.A. ANNUAL	**M.A. ANNUAL	**M.A. + 45 ANNUAL	**EDS ANNUAL	**EDD ANNUAL
0	\$45,834	\$49,552	\$53,395	\$54,147	\$56,137
1	\$46,768	\$50,707	\$54,736	\$55,499	\$57,419
2	\$47,906	\$51,819	\$56,014	\$56,774	\$58,693
3	\$48,971	\$52,888	\$57,264	\$58,027	\$59,943
4	\$49,965	\$53,973	\$58,633	\$59,401	\$61,376
5	\$50,849	\$54,898	\$59,716	\$60,446	\$62,452
6	\$52,095	\$56,222	\$61,249	\$61,988	\$63,990
7	\$52,733	\$56,899	\$62,275	\$63,049	\$64,971
8	\$53,773	\$58,032	\$63,501	\$64,297	\$66,194
9	\$54,266	\$58,571	\$64,273	\$65,054	\$67,428
10	\$55,352	\$59,753	\$65,591	\$66,345	\$68,304
11	\$56,858	\$61,352	\$67,563	\$68,279	\$70,288
12	\$58,226	\$62,715	\$69,046	\$69,837	\$71,745

10.5 MONTH ANNUALIZED LEGACY TEACHER

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

STEP	B.A. ANNUAL	M.A. ANNUAL	M.A. + 45 ANNUAL	EDS ANNUAL	EDD ANNUAL
0	\$48,126	\$52,030	\$56,065	\$56,853	\$58,944
1	\$49,106	\$53,241	\$57,473	\$58,274	\$60,289
2	\$50,301	\$54,410	\$58,814	\$59,612	\$61,627
3	\$51,419	\$55,532	\$60,127	\$60,928	\$62,939
4	\$52,463	\$56,672	\$61,565	\$62,370	\$64,445
5	\$53,390	\$57,642	\$62,702	\$63,469	\$65,575
6	\$54,700	\$59,033	\$64,311	\$65,087	\$67,189
7	\$55,370	\$59,744	\$65,388	\$66,202	\$68,219
8	\$56,461	\$60,933	\$66,676	\$67,511	\$69,504
9	\$56,980	\$61,500	\$67,486	\$68,306	\$70,799
10	\$58,120	\$62,740	\$68,870	\$69,662	\$71,719
11	\$59,700	\$64,419	\$70,940	\$71,693	\$73,803
12	\$61,136	\$65,851	\$72,497	\$73,328	\$75,332
13	\$62,595	\$67,264	\$74,220	\$75,008	\$77,117
14	\$63,955	\$68,775	\$75,758	\$76,591	\$78,581
15	\$65,419	\$70,159	\$77,434	\$78,254	\$80,293
16	\$66,072	\$70,814	\$78,087	\$78,908	\$80,947
17	\$66,726	\$71,468	\$78,741	\$79,560	\$81,601
18	\$67,644	\$72,485	\$79,905	\$80,742	\$82,820

PERSONNEL MANAGEMENT (CONTINUED)

Authorized Pay Plan – LSS Employees (Continued)

SPEECH LANGUAGE PATHOLOGIST

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

STEP	B.A. ANNUAL	M.A. ANNUAL
0	\$47,848	\$52,531
1	\$48,758	\$53,657
2	\$49,869	\$54,741
3	\$50,905	\$55,783
4	\$51,876	\$56,840
5	\$52,733	\$57,740
6	\$53,950	\$59,031
7	\$54,574	\$59,693
8	\$55,583	\$60,796
9	\$56,065	\$61,323
10	\$57,156	\$62,474
11	\$58,590	\$64,032
12	\$59,923	\$65,360
13	\$61,277	\$66,671
14	\$62,541	\$68,075
15	\$63,897	\$69,359
16	\$64,504	\$69,966
17	\$65,110	\$70,572
18	\$65,963	\$71,516

OCCUPATIONAL THERAPIST PHYSICAL THERAPIST

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

STEP	ANNUAL SALARY
0	\$56,280
1	\$57,588
2	\$58,831
3	\$60,048
4	\$61,384
5	\$62,436
6	\$63,932
7	\$64,525
8	\$66,129
9	\$66,879
10	\$68,163
11	\$70,086
12	\$71,533
13	\$73,131
14	\$74,559
15	\$76,110
16	\$76,718
17	\$77,325
18	\$78,405

SCHOOL PSYCHOLOGIST

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

STEP	ANNUAL SALARY
0	\$81,375
1	\$82,595
2	\$83,834
3	\$85,092
4	\$86,369

TECHNOLOGY SUPPORT TECHNICIAN

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

STEP	ANNUAL SALARY
0	\$63,672
1	\$64,628
2	\$65,598
3	\$66,581
4	\$67,580

SCHOOL SECURITY OFFICER

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

STEP	ANNUAL SALARY
0	\$40,490
1	\$41,098
2	\$41,714
3	\$42,340
4	\$42,975

ASSISTANT SUPERINTENDENT

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

STEP	ANNUAL SALARY
0	\$93,327
1	\$94,726
2	\$96,148
3	\$97,590
4	\$99,054

PERSONNEL MANAGEMENT (CONTINUED)

Authorized Pay Plan – LSS Employees (Continued)

PRINCIPAL

ELEMENTARY / MIDDLE / HIGH

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

STEP	ANNUAL SALARY
0	\$104,499
1	\$107,173
2	\$109,848
3	\$112,534
4	\$115,209

ASSISTANT PRINCIPAL

ELEMENTARY & MIDDLE

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

STEP	ANNUAL SALARY
0	\$79,714
1	\$82,054
2	\$84,394
3	\$86,745
4	\$89,086

VICE PRINCIPAL

HIGH SCHOOL

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

STEP	ANNUAL SALARY
0	\$98,694
1	\$101,591
2	\$104,488
3	\$107,399
4	\$110,297

ASSISTANT PRINCIPAL (SCHEDULING)

MIDDLE & HIGH

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

STEP	ANNUAL SALARY
0	\$83,510
1	\$85,962
2	\$88,413
3	\$90,876
4	\$93,329

DIRECTOR

(FINANCE / HUMAN RESOURCES / TECHNOLOGY / ASSESSMENT, ACCOUNTABILITY, & DATA)

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

STEP	B.A. ANNUAL	M.A.+ ANNUAL	EDD ANNUAL
0	\$98,838	\$100,815	\$102,792
1	\$101,368	\$103,396	\$105,423
2	\$103,902	\$105,981	\$108,059
3	\$106,448	\$108,577	\$110,706
4	\$108,982	\$111,161	\$113,341

DIRECTOR

(SPECIAL EDUCATION)

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

STEP	M.A.+ ANNUAL	EDD ANNUAL
0	\$85,305	\$86,977
1	\$87,489	\$89,204
2	\$89,676	\$91,434
3	\$91,873	\$93,674
4	\$94,059	\$95,904

ADMINISTRATIVE SUPERVISOR

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

STEP	M.A. ANNUAL	EDD ANNUAL
0	\$77,310	\$78,990
1	\$79,289	\$81,013
2	\$81,271	\$83,038
3	\$83,262	\$85,072
4	\$85,244	\$87,097

PERSONNEL MANAGEMENT (CONTINUED)

Authorized Pay Plan – LSS Employees (Continued)

COORDINATED SCHOOL HEALTH SUPERVISOR

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

STEP	B.A. ANNUAL	M.A.+ ANNUAL	EDD ANNUAL
0	\$70,027	\$71,427	\$72,910
1	\$71,077	\$72,499	\$74,004
2	\$72,143	\$73,586	\$75,114
3	\$73,226	\$74,690	\$76,241
4	\$74,324	\$75,811	\$77,384

FINANCIAL SECRETARY

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

STEP	ANNUAL SALARY
0	\$40,104
1	\$40,549
2	\$41,128
3	\$41,594

COORDINATOR

(SIS/EIS)

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

STEP	ANNUAL SALARY
0	\$48,419
1	\$49,145
2	\$49,882
3	\$50,630
4	\$51,390

HR & ADMINISTRATIVE ASSISTANT

CLASSIFIED // 12 months // 8 hr

STEP	HOURLY RATE
0	\$17.69
1	\$17.95
2	\$18.22
3	\$18.49
4	\$18.77

CLERK

(FINANCE)

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

STEP	ANNUAL SALARY
0	\$52,020
1	\$53,060
2	\$54,589
3	\$55,680
4	\$57,222

SCHOOL NURSE

CERTIFIED // 10 months // 7 hr

STEP	HOURLY RATE
0	\$25.14
1	\$25.51
2	\$25.90
3	\$26.28
4	\$26.68

Substitute Nurses will be paid at the Step 0 rate of pay.

BILINGUAL FACILITATOR

CLASSIFIED // 10 months // 7 hr

STEP	HOURLY RATE
0	\$26.53
1	\$26.93
2	\$27.33
3	\$27.74

SPECIAL EDUCATION CLERICAL

CLASSIFIED // 10.5 months // 8 hr

STEP	HOURLY RATE
0	\$19.13
1	\$19.35
2	\$19.62
3	\$19.84

ATTENDANCE OPERATOR & MEDICAL RECORDS CLERK

CLASSIFIED // 10.5 months // 8 hr

STEP	HOURLY RATE
0	\$16.84
1	\$17.05
2	\$17.28
3	\$17.49

SPECIAL EDUCATIONAL ASSISTANT

CLASSIFIED // 10 months // 7 hr

STEP	HOURLY RATE
0	\$16.80
1	\$17.05
2	\$17.28
3	\$17.49

EDUCATIONAL ASSISTANT & SCHOOL RECEPTIONIST

CLASSIFIED // 10 months // 7 hr

STEP	HOURLY RATE
0	\$14.57
1	\$14.78
2	\$15.01
3	\$15.23

CAFETERIA MANAGER

CLASSIFIED // 10.5 months // 8 hr

STEP	HOURLY RATE
0	\$21.15
1	\$21.37
2	\$21.60
3	\$21.81

PERSONNEL MANAGEMENT (CONTINUED)

Authorized Pay Plan – LSS Employees (Continued)

SCHOOL NUTRITION TECHNICIAN

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

STEP	HOURLY RATE
0	\$13.99
1	\$14.20
2	\$14.42
3	\$14.63
4	\$14.85

L.E.A.P. MANAGER

CLASSIFIED // 10.5 months // 8 hr

STEP	HOURLY RATE
0	\$21.15
1	\$21.37
2	\$21.60
3	\$21.81

PLANT MANAGER

CLASSIFIED // 12 months // 8 hr

STEP	HOURLY RATE
0	\$26.01
1	\$26.23
2	\$26.46
3	\$26.67
4	\$26.89

L.E.A.P. SITE DIRECTOR

CLASSIFIED // 10 month // PT

HOURLY RATE
\$16.34

LEAD CUSTODIAN

CLASSIFIED // 12 months // 8 hr FT

STEP	HOURLY RATE
0	\$15.47
1	\$15.69
2	\$15.91
3	\$16.14
4	\$16.35

L.E.A.P. STAFF

CLASSIFIED // 10 month // PT

POSITION	HOURLY RATE
Certified	\$16.40
Classified	\$15.30

CUSTODIAN

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

STEP	HOURLY RATE
0	\$14.84
1	\$15.04
2	\$15.25
3	\$15.47
4	\$15.68

Substitute Custodians will be paid at the Step 0 rate of pay.

GENERAL FUND

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	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	\$ 3,647,615
110 R 31112 000 000 00000 000	Personal Property Taxes (Current)	13,123	34,113	41,065	41,065	52,943
110 R 31113 000 000 00000 000	Property Tax - Schools	539,397	562,388	675,393	675,393	706,370
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	471,135
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	4,911,449
Local Sales Taxes						
110 R 31600 000 000 00000 000	Local Option Sales Tax	981,036	1,173,137	1,552,093	1,446,478	1,640,161
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	-	7,000	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	2,511,591	2,914,488
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	1,700	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	53,850	47,300
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	15,160	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	10,450	4,050
110 R 32700 000 000 00000 000	Fence Permit	1,110	2,240	1,000	1,130	1,000
110 R 32701 000 000 00000 000	Sign Permit	1,700	2,020	1,600	3,080	1,600
110 R 32702 000 000 00000 000	Land Disturbance Permit	600	6,440	3,000	7,535	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	885	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	261,554	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	45,380	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

GENERAL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	BUDGET	FY2021-2022	FY2022-2023
REVENUES (Continued)						
Charges for Services (Continued)						
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	-	-	-	-	-
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	314,380	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 Zadia 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 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
Total other income		57,029	5,814	12,500	12,500	15,000
Total revenues		9,030,362	10,733,887	21,401,301	19,162,478	23,986,815
EXPENDITURES						
General Government Expenditures						
110 E 41000 111 000 00000 000	GOV - Salary	115,136	114,990	116,741	122,595	129,958
110 E 41000 121 000 00000 000	GOV - Regular Employee Wages	40,022	37,344	47,400	49,280	52,244
110 E 41000 132 000 00000 000	GOV - Bonus Pay	18,300	63,189	76,119	76,119	93,980
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	19,678
110 E 41000 142 000 00000 000	GOV - Insurance	29,183	26,363	27,284	27,284	27,874
110 E 41000 143 000 00000 000	GOV - Retirement	5,931	6,335	8,625	8,918	9,923
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	1,828
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	-	-	-

GENERAL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	BUDGET FY2021-2022	FY2021-2022	FY2022-2023
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
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	20,000
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
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 Equip/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	4,524
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	849
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	230
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	99,258
110 E 41500 121 000 00000 000	FIN - Regular Employee Wages	122,676	124,852	128,129	139,939	149,271
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	19,280
110 E 41500 142 000 00000 000	FIN - Insurance	47,399	57,923	59,591	59,591	60,737
110 E 41500 143 000 00000 000	FIN - Retirement	9,032	10,364	10,973	11,790	13,334
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	435
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

GENERAL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	BUDGET FY2021-2022	FY2021-2022	FY2022-2023
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
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	94,515
110 E 41711 121 000 00000 000	ITS - Regular Employee Wages	-	30,143	30,600	32,136	109,835
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	15,817
110 E 41711 142 000 00000 000	ITS - Insurance	13,383	14,987	15,349	15,349	25,775
110 E 41711 143 000 00000 000	ITS - Retirement	2,849	3,529	4,162	4,456	8,750
110 E 41711 146 000 00000 000	ITS - Work Comp	73	107	282	292	358
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	6,900
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	142,340
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
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	2,290,855
Community Development Expenditures						
110 E 41670 111 000 00000 000	ENG - Salary	34,125	30,804	31,406	32,977	127,264
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	17,233
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	11,164
110 E 41670 142 000 00000 000	ENG - Insurance	6,534	6,563	6,820	6,820	15,226
110 E 41670 143 000 00000 000	ENG - Retirement	2,669	2,470	2,522	2,749	6,426
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	253
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	120,915
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	9,460
110 E 41672 142 000 00000 000	INS - Insurance	8,034	22,422	26,384	26,384	26,846
110 E 41672 143 000 00000 000	INS - Retirement	2,893	4,255	4,810	5,784	6,864
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	4,691
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

GENERAL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	BUDGET	FY2021-2022	FY2022-2023
EXPENDITURES (Continued)						
Community Development Expenditures (Continued)						
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	65,192
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	38,764	40,045	108,499	117,302	124,286
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	14,777
110 E 41700 142 000 00000 000	PLN - Insurance	14,546	15,390	39,782	39,782	29,405
110 E 41700 143 000 00000 000	PLN - Retirement	5,074	5,324	8,393	8,753	9,255
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	332
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	60,000	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	21,731
110 E 41701 121 000 00000 000	ECD - Regular Employee Wages	12,883	13,348	12,024	14,924	15,980
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	2,959
110 E 41701 142 000 00000 000	ECD - Insurance	4,839	5,130	6,318	6,318	6,406
110 E 41701 143 000 00000 000	ECD - Retirement	1,688	1,725	1,660	1,832	1,934
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	66
110 E 41701 230 000 00000 000	ECD - Publicity/Dues	136	-	200	200	200
110 E 41701 252 000 00000 000	ECD - Legal Services	8,435	-	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	42,952
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	3,341
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	2,184
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	75
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	837,373	1,097,144
Public Works Expenditures						
110 E 43000 111 000 00000 000	PW - Salary	65,716	63,061	72,108	79,477	59,897
110 E 43000 121 000 00000 000	PW - Regular Employee Wages	210,434	207,834	263,651	284,755	298,396
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	27,908
110 E 43000 142 000 00000 000	PW - Insurance	63,910	48,265	86,238	86,238	72,812
110 E 43000 143 000 00000 000	PW - Retirement	13,297	11,503	16,582	18,023	18,610
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	29,806
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	-	-	-

GENERAL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	BUDGET FY2021-2022	FY2021-2022	FY2022-2023
EXPENDITURES (Continued)						
Public Works Expenditures (Continued)						
110 E 43000 254 000 00000 000	PW - Architectural, Engineerin	\$ 10,352	\$ 8,886	\$ 15,000	\$ 8,000	\$ 15,000
110 E 43000 259 000 00000 000	PW - Other Prof. Services	18,679	5,875	10,000	10,000	10,000
110 E 43000 261 000 00000 000	PW - Repair & Maintenance Moto	5,144	8,756	11,000	6,000	11,000
110 E 43000 280 000 00000 000	PW - Travel	1,840	-	4,000	2,000	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	4,000	7,500
Total public works expenditures		528,174	438,558	648,527	747,017	641,982
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	6,000	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	1,500	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	500	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 290 464 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	-

GENERAL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	BUDGET	FY2021-2022	FY2022-2023
EXPENDITURES (Continued)						
Parks and Recreation Expenditures (Continued)						
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
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	90,979
110 E 44710 121 000 00000 000	PRK - Regular Employee Wages	71,420	88,868	190,887	216,028	242,799
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	25,855
110 E 44710 142 000 00000 000	PRK - Insurance	30,691	44,708	97,679	97,679	93,965
110 E 44710 143 000 00000 000	PRK - Retirement	6,231	8,078	13,030	14,389	15,282
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	13,401
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
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	-	3,000	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	15,000	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	6,000	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
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
Total parks and recreation expenditures		441,499	418,367	834,323	869,590	994,051
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	-	-	-

GENERAL FUND (CONTINUED)

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
EXPENDITURES (Continued)						
Capital Outlays (Continued)						
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		<u>1,006,505</u>	<u>2,035,537</u>	<u>16,856,000</u>	<u>11,935,050</u>	<u>17,343,000</u>
Total expenditures		<u>3,961,306</u>	<u>5,296,781</u>	<u>21,350,325</u>	<u>16,529,973</u>	<u>22,367,032</u>
Excess (deficiency) of revenues over (under) expenditures		5,069,056	5,437,106	50,976	2,632,505	1,619,783
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	-
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)	(1,971,747)
110 E 51623 762 000 00000 000	Operating Trans To LSS	(580,063)	(783,255)	(682,215)	(682,215)	(713,505)
110 E 51630 690 000 00000 000	Operating Transfer To Debt Ser	(3,271,435)	(18,873,886)	(7,279,401)	(49,363,898)	(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)	-	(1,727,500)	-
Total other financing sources (uses)		<u>(3,319,546)</u>	<u>(6,049,308)</u>	<u>6,838,736</u>	<u>(1,045,569)</u>	<u>(8,708,527)</u>
Net change in fund balance		1,749,510	(612,202)	6,889,712	1,586,936	(7,088,744)
Fund balance, beginning		<u>10,150,523</u>	<u>11,900,033</u>	<u>9,635,104</u>	<u>11,287,831</u>	<u>12,874,767</u>
Fund balance, ending		<u>\$ 11,900,033</u>	<u>\$ 11,287,831</u>	<u>\$ 16,524,816</u>	<u>\$ 12,874,767</u>	<u>\$ 5,786,023</u>
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	1,139,545	272,048
Assigned		1,340,354	1,770,000	-	449,590	-
Unassigned		<u>8,588,341</u>	<u>7,731,486</u>	<u>6,956,507</u>	<u>8,878,072</u>	<u>5,512,315</u>
Ending fund balance		<u>\$ 11,900,033</u>	<u>\$ 11,287,831</u>	<u>\$ 16,524,816</u>	<u>\$ 12,874,767</u>	<u>\$ 5,786,023</u>

LSS GENERAL PURPOSE SCHOOL FUND

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
REVENUES						
Property Taxes						
141 R 40110 000 000 00000 000	Current Year Property Tax	\$ 4,422,150	\$ 4,436,271	\$ 4,700,000	\$ 4,700,000	\$ 5,169,751
141 R 40120 000 000 00000 000	Trustee's Collection - Prior Y	63,497	43,724	67,000	67,000	67,000
141 R 40130 000 000 00000 000	Chancery & Circuit Court - Pri	39,885	42,995	40,000	40,000	40,000
141 R 40162 000 000 00000 000	Pilot - Current TPSC	84,885	391,003	360,000	360,000	360,000
141 R 40163 000 000 00000 000	Delinquent/Other In Lieu of TA	(347)	(111)	-	-	-
Total property taxes		4,610,070	4,913,882	5,167,000	5,167,000	5,636,751
Local Sales Taxes						
141 R 40210 000 000 00000 000	Local Option Sales Taxes	2,091,879	2,552,449	2,092,000	2,092,000	3,206,230
Total local sales taxes		2,091,879	2,552,449	2,092,000	2,092,000	3,206,230
Intergovernmental						
141 R 40240 000 000 00000 000	Privilege & Wheel Tax	395,935	436,911	410,000	410,000	479,577
141 R 40270 000 000 00000 000	Business Tax	5,516	5,795	5,000	5,000	5,000
141 R 46511 000 000 00000 000	Basic Education Program	9,448,000	9,999,000	10,735,086	10,348,707	11,403,152
141 R 46590 000 000 00000 000	Other State Education Funds	6,294	89,341	-	-	-
141 R 46610 000 000 00000 000	Career Ladder Program	18,872	18,456	15,000	15,000	20,000
141 R 46850 000 000 00000 000	Mixed Drink Tax	-	383	-	-	-
141 R 46590 000 901 00000 000	Summer Learning Camps	-	-	-	94,336	181,261
141 R 46590 000 902 00000 000	Bridge Camps	-	-	-	53,175	77,718
141 R 46590 000 903 00000 000	Stream Camps	-	-	-	17,100	51,789
141 R 49950 000 000 00000 000	Shelby County MOE	73,015	-	73,015	73,015	73,015
Total intergovernmental		9,947,632	10,549,886	11,238,101	11,016,333	12,291,512
Charges for Services						
141 R 43517 000 000 00000 000	Tuition - Other	14,900	12,050	15,000	15,000	15,000
141 R 44120 000 000 00000 000	Lease/Rentals	18,360	22,527	20,000	20,000	22,000
Total charges for services		33,260	34,577	35,000	35,000	37,000
Interest Income						
141 R 44111 000 000 00000 000	Interest on Checking	4,176	5,168	4,500	4,500	4,500
141 R 44530 000 000 00000 000	Insurance Recovery	-	-	-	-	-
Total interest income		4,176	5,168	4,500	4,500	4,500
Other Income						
141 R 44170 000 000 00000 000	Miscellaneous Refunds	50,947	33,004	50,000	50,000	50,000
Total other income		50,947	33,004	50,000	50,000	50,000
Total revenues		16,737,964	18,088,966	18,586,601	18,364,833	21,225,993
EXPENDITURES						
Education Expenditures						
141 E 71100 116 310 00116 000	Teachers	3,473,788	3,724,113	4,000,000	3,834,720	4,005,000
141 E 71100 116 310 02000 000	Teachers	2,402,768	2,602,257	2,750,000	2,700,000	2,890,000
141 E 71100 116 310 03000 000	Teachers	-	-	-	-	1,000,000
141 E 71100 116 901 00116 000	Teachers	-	42,814	-	53,181	96,320
141 E 71100 116 902 02000 000	Teachers	-	17,912	-	22,888	40,800
141 E 71100 116 903 00116 000	Teachers	-	7,138	-	8,867	15,680
141 E 71100 117 310 00116 000	Career Ladder	12,000	9,000	9,000	9,000	9,000
141 E 71100 117 310 02000 000	Career Ladder	1,000	1,600	3,000	3,000	5,000
141 E 71100 117 310 03000 000	Career Ladder	-	-	-	-	3,000
141 E 71100 118 310 00116 000	Extended Contracts	-	-	-	-	-
141 E 71100 127 310 00116 000	Instructional Responsibility	-	-	-	-	-
141 E 71100 127 310 02000 000	Instructional Responsibility	-	-	-	-	-
141 E 71100 163 310 00116 000	Educational Assistants	88,343	148,252	130,000	130,000	106,000
141 E 71100 163 310 02000 000	Educational Assistants	53,970	116,277	65,000	65,000	64,000
141 E 71100 163 901 00116 000	Educational Assistants	-	5,489	-	4,465	9,443
141 E 71100 163 902 02000 000	Educational Assistants	-	911	-	992	1,903
141 E 71100 163 903 00116 000	Educational Assistants	-	-	-	744	1,537
141 E 71100 189 310 00116 000	Other Salaries & Wages	61,472	63,391	65,000	65,000	67,000
141 E 71100 189 310 02000 000	Other Salaries & Wages	75,215	77,804	80,100	65,100	67,000
141 E 71100 195 310 00116 000	Sub Teachers-Certified	31,442	41,123	50,000	50,000	50,000
141 E 71100 198 310 00116 000	Sub Teachers-Non-Certified	88,275	125,019	110,000	110,000	125,000
141 E 71100 201 310 00116 000	Social Security	215,561	236,027	270,568	250,568	271,000
141 E 71100 201 310 02000 000	Social Security	144,999	159,520	179,683	174,683	188,000
141 E 71100 201 310 03000 000	Social Security	-	-	-	-	62,000

LSS GENERAL PURPOSE SCHOOL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	BUDGET	FY2021-2022	FY2022-2023
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 71100 201 901 00116 000	Social Security	\$ -	\$ 3,266	\$ -	\$ 4,091	\$ 6,557
141 E 71100 201 902 02000 000	Social Security	-	1,571	-	1,323	2,648
141 E 71100 201 903 00116 000	Social Security	-	545	-	542	1,067
141 E 71100 204 310 00116 000	State Retirement	314,513	285,776	390,831	390,831	380,000
141 E 71100 204 310 02000 000	State Retirement	235,357	248,567	248,670	270,257	263,000
141 E 71100 204 310 03000 000	State Retirement	-	-	-	-	86,900
141 E 71100 204 901 00116 000	State Retirement	-	4,816	-	5,792	11,243
141 E 71100 204 902 02000 000	State Retirement	-	1,974	-	2,086	4,298
141 E 71100 204 903 00116 000	State Retirement	-	803	-	921	1,830
141 E 71100 206 310 00116 000	Life Insurance	10,635	11,668	15,000	15,000	16,000
141 E 71100 206 310 02000 000	Life Insurance	7,385	8,195	10,000	10,000	11,000
141 E 71100 206 310 03000 000	Life Insurance	-	-	-	-	5,000
141 E 71100 207 310 00116 000	Medical Insurance	467,567	482,090	600,000	674,113	690,000
141 E 71100 207 310 02000 000	Medical Insurance	326,740	389,961	400,000	458,891	470,000
141 E 71100 207 310 03000 000	Medical Insurance	-	-	-	-	255,000
141 E 71100 208 000 00000 000	Dental Insurance	-	92	-	-	-
141 E 71100 212 310 00116 000	Employer Medicare	50,927	56,002	65,000	65,000	65,000
141 E 71100 212 310 02000 000	Employer Medicare	34,517	37,952	45,000	45,000	50,000
141 E 71100 212 310 03000 000	Employer Medicare	-	-	-	-	14,500
141 E 71100 212 901 00116 000	Medicare	-	764	-	765	1,534
141 E 71100 212 902 02000 000	Medicare	-	309	-	310	619
141 E 71100 212 903 00116 000	Medicare	-	127	-	127	250
141 E 71100 217 310 00116 000	SRT Rate	15,195	22,885	19,000	19,000	25,000
141 E 71100 217 310 02000 000	SRT Rate	14,454	16,801	16,000	16,000	20,000
141 E 71100 217 310 03000 000	SRT Rate	-	-	-	-	8,000
141 E 71100 217 901 00116 000	SRT Rate	-	-	-	635	-
141 E 71100 217 902 02000 000	SRT Rate	-	-	-	237	-
141 E 71100 217 903 00116 000	SRT Rate	-	-	-	106	-
141 E 71100 311 310 00116 000	Contracts w Other School Systems	-	161,575	165,000	165,000	-
141 E 71100 311 310 03000 000	Contracts w Otr School System	-	-	-	-	130,000
141 E 71100 312 310 00116 000	Contracts w Private Agencies	-	2,500	10,000	15,073	17,000
141 E 71100 312 310 02000 000	Contracts w Private Agencies	-	2,500	10,000	6,933	10,000
141 E 71100 312 310 03000 000	Contracts w Private Agencies	-	-	-	-	10,000
141 E 71100 399 310 00116 000	Other Contracted Services	163	10,080	2,500	8,800	15,000
141 E 71100 399 310 02000 000	Other Contracted Services	800	1,900	2,500	2,230	10,000
141 E 71100 399 310 03000 000	Other Contracted Services	-	-	-	-	5,000
141 E 71100 429 310 00116 000	Instructional Supplies & Mater	22,090	1,006	25,000	13,734	25,000
141 E 71100 429 310 02000 000	Instructional Supplies & Mater	5,182	150	5,000	8,230	20,000
141 E 71100 429 310 03000 000	Instructional Supplies & Mater	-	-	-	-	8,000
141 E 71100 429 901 00116 000	Instructional Supplies	-	19,085	-	135	19,220
141 E 71100 429 902 02000 000	Instructional Supplies	-	1,022	-	571	1,593
141 E 71100 429 903 00116 000	Instructional Supplies	-	13,469	-	6,531	20,000
141 E 71100 449 310 00116 000	Textbooks	76,626	48,277	110,000	60,000	70,000
141 E 71100 449 310 02000 000	Textbooks	36,542	42,840	70,000	70,000	75,000
141 E 71100 449 310 03000 000	Textbooks	-	-	-	-	30,000
141 E 71100 471 310 00116 000	Software	-	21,832	30,000	30,000	35,000
141 E 71100 471 310 02000 000	Software	-	10,688	30,000	30,000	35,000
141 E 71100 471 310 03000 000	Software	-	-	-	-	90,000
141 E 71100 499 310 00116 000	Other Supplies & Materials	6,000	8,000	10,000	10,000	15,000
141 E 71100 499 310 02000 000	Other Supplies & Materials	6,000	8,000	10,000	10,000	15,000
141 E 71100 499 310 03000 000	Other Supplies & Materials	-	-	-	-	7,000
141 E 71100 722 310 00116 000	Reg Inst Equipment	6,710	5,972	50,000	24,799	25,000
141 E 71100 722 310 02000 000	Reg Inst Equipment	125,634	6,944	50,000	100,201	100,000
141 E 71100 722 903 00116 000	Reg Inst Equipment	-	-	-	8,337	8,337
141 E 71200 116 320 00116 000	Teachers	314,386	335,416	370,000	417,613	427,000
141 E 71200 116 320 02000 000	Teachers	221,777	221,060	245,000	233,533	238,000
141 E 71200 116 320 03000 000	Teachers	-	-	-	-	70,000
141 E 71200 117 320 00116 000	Career Ladder	500	-	-	-	-
141 E 71200 127 320 00116 000	Career Ladder Extended Contrac	3,400	4,400	-	-	-
141 E 71200 127 320 02000 000	Career Ladder Extended Contrac	5,400	3,900	-	-	-
141 E 71200 163 320 00116 000	Educational Assistants	247,499	242,046	290,000	274,239	293,000
141 E 71200 163 320 02000 000	Educational Assistants	93,632	95,937	100,000	100,000	98,000
141 E 71200 163 320 03000 000	Educational Assistants	-	-	-	-	25,000
141 E 71200 171 320 01000 000	Speech Pathologist	67,832	68,739	142,000	121,615	126,000
141 E 71200 201 320 00116 000	Social Security	31,192	32,729	40,920	40,920	45,000

LSS GENERAL PURPOSE SCHOOL FUND (CONTINUED)

	ACTUAL		ORIG.	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	BUDGET FY2021-2022		
EXPENDITURES (Continued)					
Education Expenditures (Continued)					
141 E 71200 201 320 01000 000 Social Security	\$ 4,210	\$ 4,269	\$ 8,804	\$ 8,804	\$ 9,000
141 E 71200 201 320 02000 000 Social Security	17,723	17,522	21,390	21,390	22,000
141 E 71200 201 320 03000 000 Social Security	-	-	-	-	5,890
141 E 71200 204 320 00116 000 State Retirement	42,099	42,899	67,782	57,782	68,000
141 E 71200 204 320 01000 000 State Retirement	7,211	7,042	14,583	14,583	15,000
141 E 71200 204 320 02000 000 State Retirement	26,828	25,261	35,432	30,432	35,000
141 E 71200 204 320 03000 000 State Retirement	-	-	-	-	10,000
141 E 71200 206 320 00116 000 Life Insurance	1,679	1,761	2,000	2,000	2,500
141 E 71200 206 320 01000 000 Life Insurance	201	207	500	500	700
141 E 71200 206 320 02000 000 Life Insurance	933	963	1,100	1,100	2,200
141 E 71200 207 320 00116 000 Medical Insurance	129,863	111,260	175,000	153,000	160,000
141 E 71200 207 320 01000 000 Medical Insurance	-	-	-	10,000	12,000
141 E 71200 207 320 02000 000 Medical Insurance	60,589	64,224	84,800	84,800	90,000
141 E 71200 207 320 03000 000 Medical Insurance	-	-	-	-	18,000
141 E 71200 212 320 00116 000 Employer Medicare	7,295	7,654	9,570	9,570	10,500
141 E 71200 212 320 01000 000 Employer Medicare	985	998	2,059	2,059	3,000
141 E 71200 212 320 02000 000 Employer Medicare	4,145	4,098	5,003	5,003	5,000
141 E 71200 212 320 03000 000 Employer Medicare	-	-	-	-	1,400
141 E 71200 217 320 00116 000 SRT Rate	1,893	2,126	2,500	2,500	3,000
141 E 71200 217 320 01000 000 SRT Rate	-	-	-	5,000	2,500
141 E 71200 217 320 02000 000 SRT Rate	1,005	978	1,500	1,500	2,000
141 E 71200 217 320 03000 000 SRT Rate	-	-	-	-	1,000
141 E 71200 311 320 00116 000 Contracts W OTR School Systems	-	-	-	-	-
141 E 71200 312 320 00116 000 Contracts W Private Agencies	14,299	52,500	70,000	70,000	70,000
141 E 71200 320 000 00116 000 Dues & Memberships	-	-	150	150	150
141 E 71200 320 000 02000 000 Dues & Memberships	-	-	150	150	150
141 E 71200 336 320 00116 000 Maint & Repair-Equipment	-	-	-	-	-
141 E 71200 336 320 02000 000 Dues & Memberships	-	-	-	-	-
141 E 71200 399 320 00116 000 Other Contracted Services	-	900	900	900	2,000
141 E 71200 429 320 00116 000 Instructional Supplies & Mater	5,025	7,500	7,500	7,500	8,000
141 E 71200 429 320 02000 000 Instructional Supplies & Mater	6,731	3,349	7,500	7,500	8,000
141 E 71200 499 320 00116 000 Other Supplies & Materials	866	694	2,000	2,000	2,500
141 E 71200 499 320 02000 000 Other Supplies & Materials	345	-	2,000	2,000	3,500
141 E 71200 725 320 00116 000 Special Education Equipment	588	2,500	2,500	2,500	2,500
141 E 71200 725 320 02000 000 Special Education Equipment	-	2,500	2,500	2,500	2,500
141 E 71900 188 000 00000 000 Bonus Pay	129,550	43,711	-	500	-
141 E 71900 188 000 00116 000 Bonus Pay	21,900	23,700	35,000	34,500	35,000
141 E 71900 188 000 02000 000 Bonus Pay	14,100	22,050	25,000	25,000	25,000
141 E 71900 189 000 02000 000 Coaching Stipends	12,789	48,390	75,000	75,000	256,000
141 E 71900 201 000 00000 000 Social Security	7,083	19,966	-	31	-
141 E 71900 201 000 00116 000 Social Security	1,275	1,372	2,170	2,139	2,170
141 E 71900 201 000 02000 000 Social Security	1,506	3,889	6,200	6,200	17,500
141 E 71900 204 000 00000 000 State Retirement	11,211	27,228	-	25	-
141 E 71900 204 000 00116 000 State Retirement	1,981	2,190	3,595	3,570	3,100
141 E 71900 204 000 02000 000 State Retirement	2,468	6,109	10,270	10,270	25,000
141 E 71900 206 000 02000 000 Life Insurance	-	-	-	-	-
141 E 71900 212 000 00000 000 Employer Medicare	1,784	4,854	-	7	-
141 E 71900 212 000 00116 000 Employer Medicare	298	321	508	501	600
141 E 71900 212 000 02000 000 Employer Medicare	354	925	1,450	1,450	4,100
141 E 71900 217 000 00000 000 SRT Rate	364	1,609	-	-	-
141 E 71900 217 000 00116 000 SRT Rate	80	149	500	500	-
141 E 71900 217 000 02000 000 SRT Rate	158	308	600	600	-
141 E 72120 105 620 01000 000 Supervisor/Director	-	-	13,044	13,044	13,000
141 E 72120 131 620 00116 000 Medical Personnel	33,934	34,525	36,000	-	33,000
141 E 72120 131 620 02000 000 Medical Personnel	31,386	29,398	36,000	-	37,000
141 E 72120 131 901 00116 000 Nurses	-	1,667	-	2,525	4,193
141 E 72120 131 902 02000 000 Nurses	-	1,657	-	1,723	3,380
141 E 72120 131 903 00116 000 Nurses	-	278	-	405	683
141 E 72120 189 620 00116 000 Other Salaries & Wages	31,765	36,254	29,000	29,000	29,000
141 E 72120 189 620 02000 000 Other Salaries and Wages	28,289	28,258	29,000	29,000	30,000
141 E 72120 201 620 00116 000 Social Security	3,481	4,345	4,030	4,030	4,030
141 E 72120 201 620 01000 000 Social Security	-	(17)	809	809	1,000
141 E 72120 201 620 02000 000 Social Security	3,703	3,519	4,030	4,030	4,200
141 E 72120 201 901 00116 000 Social Security	-	103	-	157	260
141 E 72120 201 902 02000 000 Social Security	-	103	-	107	210

LSS GENERAL PURPOSE SCHOOL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	BUDGET	FY2021-2022	FY2022-2023
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72120 201 903 00116 000	Social Security	\$ -	\$ 17	\$ -	\$ 25	\$ 42
141 E 72120 204 620 00116 000	State Retirement	2,911	3,121	6,000	6,000	5,000
141 E 72120 204 620 01000 000	State Retirement	-	-	1,340	1,340	1,400
141 E 72120 204 620 02000 000	State Retirement	2,984	3,457	6,000	6,000	5,000
141 E 72120 204 901 00116 000	State Retirement	-	-	-	377	377
141 E 72120 204 902 02000 000	State Retirement	-	-	-	348	348
141 E 72120 204 903 00116 000	State Retirement	-	-	-	61	61
141 E 72120 206 620 00116 000	Life Insurance	198	189	500	500	300
141 E 72120 206 620 01000 000	Life Insurance	-	-	200	200	200
141 E 72120 206 620 02000 000	Life Insurance	197	193	500	500	300
141 E 72120 207 620 00116 000	Medical Insurance	15,762	16,707	22,896	22,896	23,500
141 E 72120 207 620 01000 000	Medical Insurance	-	-	-	-	8,000
141 E 72120 207 620 02000 000	Medical Insurance	-	-	-	-	23,500
141 E 72120 212 620 00116 000	Employer Medicare	814	1,016	1,000	1,000	1,000
141 E 72120 212 620 01000 000	Employer Medicare	-	(4)	190	190	250
141 E 72120 212 620 02000 000	Employer Medicare	866	823	1,000	1,000	1,000
141 E 72120 212 901 00116 000	Medicare	-	24	-	37	61
141 E 72120 212 902 02000 000	Medicare	-	24	-	25	49
141 E 72120 212 903 00116 000	Medicare	-	4	-	6	10
141 E 72120 217 620 00116 000	SRT Rate	-	177	-	-	-
141 E 72120 217 620 02000 000	SRT Rate	-	175	-	-	-
141 E 72120 399 620 01000 000	Other Contracted Services	509	2,833	6,000	6,000	6,000
141 E 72120 499 620 00116 000	Other Supplies & Materials	1,539	975	1,000	1,000	1,000
141 E 72120 499 620 02000 000	Other Supplies & Materials	1,089	927	1,000	1,000	1,000
141 E 72120 499 901 00116 000	Other Supplies	-	-	-	1,500	1,500
141 E 72120 499 902 02000 000	Other Supplies	-	-	-	500	500
141 E 72120 499 903 00116 000	Other Supplies	-	-	-	210	210
141 E 72120 735 620 00116 000	Health Equipment	39	36	750	750	750
141 E 72120 735 620 02000 000	Health Equipment	-	-	750	750	750
141 E 72120 790 620 00116 000	Other Equipment	518	2,145	2,500	2,500	2,500
141 E 72120 790 620 02000 000	Other Equipment	517	-	2,500	2,500	2,500
141 E 72130 105 901 00116 000	Supervisor	-	3,840	-	3,840	7,706
141 E 72130 105 902 02000 000	Supervisor	-	4,480	-	4,480	8,960
141 E 72130 105 903 00116 000	Supervisor	-	640	-	640	1,254
141 E 72130 118 330 01000 000	Instructional Responsibility	129,276	131,776	76,000	151,794	163,000
141 E 72130 123 330 00116 000	Career Ladder	95,943	95,883	100,000	100,000	105,000
141 E 72130 123 330 02000 000	Career Ladder	136,147	138,804	142,000	134,000	137,000
141 E 72130 123 330 03000 000	Guidance Counselors	-	-	67,000	-	84,000
141 E 72130 201 330 00116 000	Social Security	5,404	5,403	6,200	6,200	6,600
141 E 72130 201 330 01000 000	Social Security	7,712	8,016	4,750	9,449	11,000
141 E 72130 201 330 02000 000	Social Security	8,046	8,201	8,804	8,804	9,000
141 E 72130 201 330 03000 000	Social Security	-	-	4,154	-	5,500
141 E 72130 201 901 00116 000	Social Security	-	238	-	238	478
141 E 72130 201 902 02000 000	Social Security	-	28	-	528	556
141 E 72130 201 903 00116 000	Social Security	-	40	-	40	78
141 E 72130 204 330 00116 000	State Retirement	6,745	6,730	10,270	10,270	10,000
141 E 72130 204 330 01000 000	State Retirement	13,742	13,500	7,805	15,657	16,000
141 E 72130 204 330 02000 000	State Retirement	14,469	14,221	14,583	14,583	12,000
141 E 72130 204 330 03000 000	State Retirement	-	-	6,881	-	8,000
141 E 72130 204 901 00116 000	State Retirement	-	395	-	396	794
141 E 72130 204 902 02000 000	State Retirement	-	461	-	461	923
141 E 72130 204 903 00116 000	State Retirement	-	66	-	66	129
141 E 72130 206 330 00116 000	Life Insurance	287	294	500	500	500
141 E 72130 206 330 01000 000	Life Insurance	384	375	600	880	900
141 E 72130 206 330 02000 000	Life Insurance	404	414	600	600	700
141 E 72130 206 330 03000 000	Life Insurance	-	-	500	-	700
141 E 72130 207 330 00116 000	Medical Insurance	17,767	18,833	25,000	18,500	19,000
141 E 72130 207 330 01000 000	Medical Insurance	6,468	6,856	15,000	9,856	10,500
141 E 72130 207 330 02000 000	Medical Insurance	11,299	11,977	10,600	37,600	40,000
141 E 72130 212 330 00116 000	Employer Medicare	1,264	1,264	1,450	1,450	1,600
141 E 72130 212 330 01000 000	Employer Medicare	1,804	1,875	1,102	2,201	2,500
141 E 72130 212 330 02000 000	Employer Medicare	1,882	1,918	2,059	2,059	2,100
141 E 72130 212 330 03000 000	Employer Medicare	-	-	972	-	1,300
141 E 72130 212 901 00116 000	Medicare	-	56	-	56	112
141 E 72130 212 902 02000 000	Medicare	-	65	-	65	130

LSS GENERAL PURPOSE SCHOOL FUND (CONTINUED)

	ACTUAL		ORIG.	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	BUDGET FY2021-2022		
EXPENDITURES (Continued)					
Education Expenditures (Continued)					
141 E 72130 212 903 00116 000 Medicare	\$ -	\$ 9	\$ -	\$ 9	\$ 18
141 E 72130 217 330 00116 000 SRT Rate	1,890	1,900	2,100	2,100	2,500
141 E 72130 322 330 00116 000 Evaluation & Testing	10,968	5,100	5,000	5,000	6,000
141 E 72130 322 330 02000 000 Evaluation & Testing	4,093	300	5,000	5,000	6,000
141 E 72130 499 330 00116 000 Other Supplies & Materials	332	258	2,500	2,500	2,500
141 E 72130 499 330 02000 000 Other Supplies & Materials	191	9	2,500	2,500	3,500
141 E 72130 524 330 00116 000 In-Service/Staff Development	692	480	1,250	1,250	2,500
141 E 72130 524 330 02000 000 In-Service/Staff Development	692	480	1,250	1,250	2,500
141 E 72130 524 330 03000 000 In-Service/Staff Development	-	-	-	-	1,500
141 E 72130 790 330 00116 000 Other Equipment	280	223	1,500	1,500	1,000
141 E 72130 790 330 02000 000 Other Equipment	-	223	1,500	1,500	1,000
141 E 72130 790 330 03000 000 Other Equipment	-	-	-	-	1,000
141 E 72210 105 335 01000 000 Supervisor/Director	62,846	63,789	70,000	152,950	215,000
141 E 72210 117 335 00116 000 Carrer Ladder	1,000	1,000	1,000	1,000	1,000
141 E 72210 129 335 00116 000 Librarian(s)	66,352	66,352	68,000	68,000	70,000
141 E 72210 129 335 01000 000 Librarian(s)	53,203	54,650	58,000	58,000	59,000
141 E 72210 189 335 00116 000 Other Salaries & Wages	82,607	82,607	85,000	85,000	86,000
141 E 72210 189 335 02000 000 Other Salaries & Wages	66,918	68,294	76,000	76,000	80,000
141 E 72210 196 335 01000 000 In-Service Training	-	-	2,000	2,000	2,000
141 E 72210 201 335 00116 000 Social Security	9,024	9,019	9,548	9,548	10,000
141 E 72210 201 335 01000 000 Social Security	3,904	3,963	4,340	11,343	14,000
141 E 72210 201 335 02000 000 Social Security	6,723	6,911	8,308	8,308	9,000
141 E 72210 204 335 00116 000 State Retirement	15,941	15,363	15,816	15,816	15,000
141 E 72210 204 335 01000 000 State Retirement	6,680	6,543	7,189	18,823	19,000
141 E 72210 204 335 02000 000 State Retirement	10,853	10,833	13,762	13,762	13,000
141 E 72210 206 335 00116 000 Life Insurance	441	438	600	600	800
141 E 72210 206 335 01000 000 Life Insurance	185	197	300	883	800
141 E 72210 206 335 02000 000 Life Insurance	356	360	600	600	800
141 E 72210 207 335 00116 000 Medical Insurance	12,936	13,712	17,068	6,171	18,000
141 E 72210 207 335 01000 000 Medical Insurance	-	-	-	16,000	18,000
141 E 72210 207 335 02000 000 Medical Insurance	22,230	23,564	30,000	30,000	30,000
141 E 72210 212 335 00116 000 Employer Medicare	2,110	2,109	2,233	2,233	2,500
141 E 72210 212 335 01000 000 Employer Medicare	913	927	1,015	2,653	3,000
141 E 72210 212 335 02000 000 Employer Medicare	1,572	1,616	1,943	1,943	2,200
141 E 72210 217 335 02000 000 SRT Rate	1,048	1,083	1,000	1,000	1,200
141 E 72210 355 335 00116 000 Travel	977	743	1,000	1,000	-
141 E 72210 355 335 01000 000 Travel	-	-	1,000	1,000	-
141 E 72210 355 335 02000 000 Travel	193	-	1,000	1,000	-
141 E 72210 432 335 00116 000 Library Books/Media	3,977	3,938	4,000	4,000	4,000
141 E 72210 432 335 02000 000 Library Books/Media	3,863	3,919	4,000	4,000	4,000
141 E 72210 432 335 03000 000 Library Books/Media	-	-	-	-	4,000
141 E 72210 499 335 00116 000 Other Supplies & Materials	1,026	1,100	2,500	665	2,500
141 E 72210 499 335 02000 000 Other Supplies & Materials	427	1,100	2,500	643	2,500
141 E 72210 499 335 03000 000 Other Supplies & Materials	-	-	-	-	1,000
141 E 72210 524 335 00116 000 In-Service/Staff Development	-	350	500	500	1,000
141 E 72210 524 335 01000 000 In-Service/Staff Development	-	-	-	-	1,000
141 E 72210 524 335 02000 000 In-Service/Staff Development	-	-	500	500	2,000
141 E 72210 599 335 00116 000 Other Charges	255	-	500	-	-
141 E 72210 599 335 01000 000 Other Charges	-	-	-	-	10,000
141 E 72210 599 335 02000 000 Other Charges	500	1,144	500	1,022	-
141 E 72220 105 350 01000 000 Supervisor/Director	20,955	101,356	105,000	105,000	110,000
141 E 72220 124 350 01000 000 Psychological Personnel	78,215	79,388	83,000	83,000	86,000
141 E 72220 162 350 00116 000 Clerical Personnel	32,491	32,958	33,000	33,000	34,000
141 E 72220 162 350 02000 000 Clerical Personnel	31,237	31,685	33,000	33,000	34,000
141 E 72220 189 350 01000 000 Other Salaries & Wages	73,693	-	-	-	-
141 E 72220 201 350 00116 000 Social Security	1,696	1,714	2,046	2,046	2,500
141 E 72220 201 350 01000 000 Social Security	10,683	11,208	11,656	11,656	12,500
141 E 72220 201 350 02000 000 Social Security	1,813	1,970	2,046	2,046	2,500
141 E 72220 204 350 00116 000 State Retirement	1,397	1,417	1,650	1,650	3,000
141 E 72220 204 350 01000 000 State Retirement	18,375	15,928	19,308	19,308	19,000
141 E 72220 204 350 02000 000 State Retirement	1,562	1,584	1,650	1,650	3,000
141 E 72220 206 350 00116 000 Life Insurance	95	98	300	300	400
141 E 72220 206 350 01000 000 Life Insurance	515	547	800	800	900
141 E 72220 206 350 02000 000 Life Insurance	92	96	300	300	400
141 E 72220 207 350 00116 000 Medical Insurance	11,299	11,977	15,000	15,000	18,000

LSS GENERAL PURPOSE SCHOOL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	BUDGET	FY2021-2022	FY2022-2023
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72220 207 350 02000 000	Medical Insurance	\$ 6,468	\$ 6,856	\$ 9,000	\$ 9,000	\$ 11,000
141 E 72220 212 350 00116 000	Employer Medicare	397	401	479	479	500
141 E 72220 212 350 01000 000	Employer Medicare	2,498	2,621	2,726	2,726	3,000
141 E 72220 212 350 02000 000	Employer Medicare	424	461	479	479	500
141 E 72220 217 350 01000 000	SRT Rate	-	1,590	1,600	1,600	1,800
141 E 72220 399 350 01000 000	Other Contracted Services	20,996	24,675	30,000	30,000	30,000
141 E 72220 499 350 01000 000	Other Supplies & Materials	683	871	1,000	1,000	1,000
141 E 72220 524 350 01000 000	In-Service/Staff Development	1,607	614	4,000	4,000	4,000
141 E 72250 105 360 01000 000	Supervisor/Director	98,556	98,556	101,000	101,000	106,000
141 E 72250 117 360 01000 000	Carrer Ladder	1,500	1,000	1,000	1,000	1,000
141 E 72250 189 360 01000 000	Other Salaries & Wages	132,140	133,733	127,000	127,000	132,000
141 E 72250 201 360 01000 000	Social Security	13,950	13,773	14,198	14,198	15,000
141 E 72250 204 360 01000 000	State Retirement	17,243	16,911	20,000	20,000	22,000
141 E 72250 206 360 01000 000	Life Insurance	659	702	1,000	1,000	1,500
141 E 72250 207 360 01000 000	Medical Insurance	19,404	27,170	26,000	26,000	30,000
141 E 72250 212 360 01000 000	Employer Medicare	3,262	3,221	3,321	3,321	3,500
141 E 72250 308 360 01000 000	Consultants	-	-	-	-	2,000
141 E 72250 312 360 01000 000	Contracts With Private Agencies	-	36,328	47,000	52,814	70,000
141 E 72250 336 360 01000 000	Maint & Repair-Equipment	-	1,540	5,000	5,000	5,000
141 E 72250 350 360 01000 000	Internet Connectivity	5,504	102,998	90,000	90,000	140,000
141 E 72250 355 360 01000 000	Travel	51	-	500	-	-
141 E 72250 399 360 01000 000	Other Contracted Services	158,609	-	-	-	-
141 E 72250 471 360 01000 000	Software	-	28,114	35,000	35,000	50,000
141 E 72250 524 360 01000 000	In-Service/Staff Development	841	158	4,000	500	4,000
141 E 72250 599 360 01000 000	Other Charges	8,834	8,791	10,000	8,186	10,000
141 E 72250 701 360 01000 000	Equipment	7,780	8,971	10,000	10,000	20,000
141 E 72310 118 110 01000 000	Secretary to Board	1,500	1,500	1,500	1,500	1,500
141 E 72310 189 110 01000 000	Other Salaries & Wages	11,816	12,000	12,000	12,000	12,000
141 E 72310 201 110 01000 000	Social Security	816	828	837	837	837
141 E 72310 204 110 01000 000	State Retirement	64	64	500	500	500
141 E 72310 206 110 01000 000	Life Insurance	491	762	800	800	800
141 E 72310 207 110 01000 000	Medical Insurance	41,864	80,158	90,000	90,000	150,000
141 E 72310 212 110 01000 000	Employer Medicare	191	194	196	196	196
141 E 72310 215 000 00000 000	OPEB-GASB Trust	475,000	150,000	150,000	677,258	-
141 E 72310 320 110 01000 000	Dues & Memberships	4,046	1,258	2,500	2,500	2,500
141 E 72310 331 110 01000 000	Legal Services	63,216	59,202	80,000	141,592	100,000
141 E 72310 499 110 01000 000	Other Supplies & Materials	1,075	892	3,000	3,000	3,000
141 E 72310 506 110 01000 000	Liability Insurance	44,000	51,870	55,000	59,588	75,000
141 E 72310 508 110 01000 000	Premium on Corporate Surety B	623	623	1,000	1,344	2,000
141 E 72310 513 110 01000 000	Workmen's Compensation Insuran	25,940	23,124	25,000	25,000	35,000
141 E 72310 524 110 01000 000	In-Service/Staff Development	8,585	4,313	12,000	13,384	15,000
141 E 72310 599 110 01000 000	Other Charges	164,350	18,657	25,000	22,092	25,000
141 E 72320 101 210 01000 000	County Official/Administrative	157,060	160,181	162,365	162,365	165,613
141 E 72320 188 210 01000 000	Bonus Pay	-	-	-	7,500	-
141 E 72320 201 210 01000 000	Social Security	8,036	8,639	10,067	10,537	12,000
141 E 72320 204 210 01000 000	State Retirement	18,514	18,223	30,000	31,200	32,000
141 E 72320 206 210 01000 000	Life Insurance	450	450	800	800	1,000
141 E 72320 207 210 01000 000	Medical Insurance	23,084	24,455	32,860	32,860	33,500
141 E 72320 208 210 01000 000	Dental Insurance	1,487	1,487	2,200	2,200	2,200
141 E 72320 212 210 01000 000	Employer Medicare	2,531	2,579	2,355	2,465	2,800
141 E 72320 299 210 01000 000	Other Fringe Benefits	21,785	22,034	18,000	18,000	18,000
141 E 72320 320 210 01000 000	Dues & Memberships	2,643	3,263	3,600	6,493	8,000
141 E 72320 348 210 01000 000	Postal Charges	58	137	500	500	500
141 E 72320 355 210 01000 000	Travel	-	-	1,500	1,500	1,500
141 E 72320 399 210 01000 000	Other Contracted Services	381	5,249	1,600	1,575	1,600
141 E 72320 435 210 01000 000	Office Supplies	1,224	130	2,500	2,021	2,500
141 E 72320 524 210 01000 000	In-Service/Staff Development	2,396	1,072	2,000	2,504	2,500
141 E 72320 599 210 01000 000	Other Charges	1,178	7,486	10,000	7,107	10,000
141 E 72320 701 210 01000 000	Administration Equipment	-	-	1,500	1,500	1,500
141 E 72410 104 215 00116 000	Principal(s)	110,735	110,735	113,000	105,000	116,000
141 E 72410 104 215 02000 000	Principal(s)	108,164	110,735	113,000	113,000	105,000
141 E 72410 117 215 00116 000	Career Ladder	1,000	1,000	1,000	1,000	1,000
141 E 72410 139 215 00116 000	Assistant Principal(s)	162,246	164,495	171,000	171,000	265,000
141 E 72410 139 215 02000 000	Assistant Principal(s)	169,004	175,244	179,000	172,000	179,000
141 E 72410 139 215 03000 000	Assistant Principal(s)	-	-	97,000	-	185,500

LSS GENERAL PURPOSE SCHOOL FUND (CONTINUED)

	ACTUAL		ORIG.	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	BUDGET FY2021-2022		
EXPENDITURES (Continued)					
Education Expenditures (Continued)					
141 E 72410 161 215 00116 000 Secretary(s)	\$ 39,979	\$ 37,980	\$ 41,000	\$ 41,000	\$ 42,000
141 E 72410 161 215 02000 000 Secretary(s)	40,824	41,157	42,000	42,000	43,000
141 E 72410 162 215 00116 000 Clerical Personnel	28,246	28,252	29,000	29,000	29,000
141 E 72410 162 215 01000 000 Clerical Personnel	37,827	38,394	48,000	48,000	50,000
141 E 72410 162 215 02000 000 Clerical Personnel	27,462	27,786	29,000	29,000	29,000
141 E 72410 162 215 03000 000 Clerical Personnel	-	-	-	-	57,000
141 E 72410 201 215 00116 000 Social Security	20,260	20,246	22,010	22,010	29,000
141 E 72410 201 215 01000 000 Social Security	2,359	2,394	2,976	2,976	3,100
141 E 72410 201 215 02000 000 Social Security	20,171	20,880	22,506	22,506	24,000
141 E 72410 201 215 03000 000 Social Security	-	-	6,014	6,014	15,500
141 E 72410 204 215 00116 000 State Retirement	32,058	31,176	36,459	36,459	40,000
141 E 72410 204 215 01000 000 State Retirement	1,891	1,920	2,400	2,400	4,500
141 E 72410 204 215 02000 000 State Retirement	32,877	32,774	37,280	37,280	32,000
141 E 72410 204 215 03000 000 State Retirement	-	-	9,962	9,962	21,100
141 E 72410 206 215 00116 000 Life Insurance	1,015	1,044	1,500	1,500	2,000
141 E 72410 206 215 01000 000 Life Insurance	108	117	500	500	800
141 E 72410 206 215 02000 000 Life Insurance	1,019	1,074	1,600	1,600	2,000
141 E 72410 206 215 03000 000 Life Insurance	-	-	1,000	1,000	2,000
141 E 72410 207 215 00116 000 Medical Insurance	35,534	37,666	47,000	47,000	50,000
141 E 72410 207 215 02000 000 Medical Insurance	36,346	35,540	42,000	42,000	55,000
141 E 72410 207 215 03000 000 Medical Insurance	-	-	16,000	16,000	18,000
141 E 72410 212 215 00116 000 Employer Medicare	4,738	4,735	5,148	5,148	7,000
141 E 72410 212 215 01000 000 Employer Medicare	552	560	696	696	1,000
141 E 72410 212 215 02000 000 Employer Medicare	4,717	4,883	5,264	5,264	7,000
141 E 72410 212 215 03000 000 Employer Medicare	-	-	1,407	1,407	3,550
141 E 72410 320 215 00116 000 Dues & Memberships	450	600	750	750	750
141 E 72410 320 215 02000 000 Dues & Memberships	639	600	750	750	750
141 E 72410 499 000 00116 000 Other Supplies & Materials	6,167	6,730	10,000	10,000	10,000
141 E 72410 499 000 02000 000 Other Supplies & Materials	5,517	6,361	10,000	9,389	10,000
141 E 72410 499 000 03000 000 Other Supplies & Materials	-	-	-	-	2,500
141 E 72410 524 215 00116 000 In-Service/Staff Development	43	-	250	250	500
141 E 72410 524 215 02000 000 In-Service/Staff Development	466	-	250	861	500
141 E 72410 524 215 03000 000 In-Service/Staff Development	-	-	-	-	500
141 E 72410 701 000 02000 000 Administration Equipment	200	-	2,000	2,000	2,000
141 E 72410 701 215 00116 000 Administration Equipment	630	-	2,000	2,000	2,000
141 E 72410 701 215 03000 000 Administration Equipment	-	-	-	-	2,000
141 E 72510 105 410 01000 000 Supervisor/Director	71,492	72,564	92,250	92,250	97,000
141 E 72510 119 410 01000 000 Accountants/Bookkeepers	31,513	51,048	54,000	54,000	56,000
141 E 72510 201 410 01000 000 Social Security	5,550	6,942	9,500	9,500	10,000
141 E 72510 204 410 01000 000 State Retirement	5,150	6,181	7,313	7,313	8,000
141 E 72510 206 410 01000 000 Life Insurance	323	372	600	600	800
141 E 72510 207 410 01000 000 Medical Insurance	26,552	23,883	31,311	31,311	32,000
141 E 72510 212 410 01000 000 Employer Medicare	1,298	1,624	2,500	2,500	2,500
141 E 72510 312 410 01000 000 Contract With Private Agencies	-	43,051	50,000	51,954	60,000
141 E 72510 320 410 01000 000 Dues & Memberships	-	-	-	65	100
141 E 72510 399 410 01000 000 Other Contracted Services	38,492	503	1,500	1,425	2,500
141 E 72510 435 410 01000 000 Office Supplies	1,480	552	4,000	2,286	4,000
141 E 72510 499 410 01000 000 Other Supplies & Materials	104	-	1,000	591	1,000
141 E 72510 524 410 01000 000 In-Service/Staff Development	3,040	270	4,000	4,000	4,000
141 E 72510 599 360 01000 000 Other Charges	-	-	-	180	-
141 E 72510 701 410 01000 000 Administration Equipment	288	389	1,000	1,000	1,000
141 E 72520 105 510 01000 000 Supervisor/Director	82,824	84,066	97,000	97,000	102,000
141 E 72520 189 510 01000 000 Other Salaries & Wages	-	33,254	37,000	37,000	40,000
141 E 72520 201 510 01000 000 Social Security	4,643	6,735	8,500	8,500	10,000
141 E 72520 204 510 01000 000 State Retirement	3,561	5,277	8,000	8,000	9,500
141 E 72520 206 510 01000 000 Life Insurance	243	360	720	720	720
141 E 72520 207 510 01000 000 Medical Insurance	15,762	16,707	21,000	21,000	22,000
141 E 72520 210 510 01000 000 Unemployment Compensation	-	-	5,000	5,000	5,000
141 E 72520 212 510 01000 000 Employer Medicare	1,086	1,575	2,000	2,000	2,500
141 E 72520 312 510 01000 000 Contracts With Private Agencies	-	6,566	11,650	11,650	14,000
141 E 72520 320 510 01000 000 Dues & Memberships	-	-	-	30	100
141 E 72520 399 510 01000 000 Other Contracted Services	6,130	-	-	-	-
141 E 72520 435 510 01000 000 Office Supplies	760	672	2,000	2,000	2,000
141 E 72520 524 510 01000 000 In-Service/Staff Development	2,705	120	2,500	2,470	2,500
141 E 72520 599 510 01000 000 Other Charges	180	180	200	200	200

LSS GENERAL PURPOSE SCHOOL FUND (CONTINUED)

	ACTUAL		ORIG.	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	BUDGET FY2021-2022		
EXPENDITURES (Continued)					
Education Expenditures (Continued)					
141 E 72520 701 510 01000 000 Administration Equipment	\$ -	\$ 1,950	\$ 5,500	\$ 5,500	\$ 5,500
141 E 72610 105 625 00116 000 Supervisor/Director	53,887	51,800	60,000	60,000	57,000
141 E 72610 105 625 02000 000 Supervisor/Director	63,427	59,584	60,000	60,000	57,000
141 E 72610 160 625 00116 000 Guards	-	39,502	41,000	-	43,000
141 E 72610 166 901 00116 000 Custodians	-	265	-	254	518
141 E 72610 166 902 02000 000 Custodians	-	-	-	603	603
141 E 72610 166 903 00116 000 Custodians	-	44	-	40	84
141 E 72610 189 625 00116 000 Other Salaries & Wages	126,891	141,569	160,000	160,000	180,000
141 E 72610 189 625 02000 000 Other Salaries & Wages	118,115	133,802	160,000	160,000	180,000
141 E 72610 189 625 03000 000 Other Salaries & Wages	-	-	-	-	136,000
141 E 72610 201 625 00116 000 Social Security	10,943	13,993	16,182	16,182	16,500
141 E 72610 201 625 02000 000 Social Security	10,853	11,580	13,640	13,640	15,000
141 E 72610 201 625 03000 000 Social Security	-	-	-	-	9,000
141 E 72610 201 901 00116 000 Social Security	-	16	-	16	32
141 E 72610 201 902 02000 000 Social Security	-	-	-	37	37
141 E 72610 201 903 00116 000 Social Security	-	3	-	2	5
141 E 72610 204 625 00116 000 State Retirement	5,489	7,439	15,000	15,000	15,000
141 E 72610 204 625 02000 000 State Retirement	5,951	6,019	13,000	13,000	15,000
141 E 72610 204 625 03000 000 State Retirement	-	-	-	-	7,000
141 E 72610 204 901 00116 000 State Retirement	-	-	-	53	53
141 E 72610 204 902 02000 000 State Retirement	-	-	-	62	62
141 E 72610 204 903 00116 000 State Retirement	-	-	-	9	9
141 E 72610 206 625 00116 000 Life Insurance	309	467	1,000	1,000	1,000
141 E 72610 206 625 02000 000 Life Insurance	323	347	800	800	800
141 E 72610 206 625 03000 000 Life Insurance	-	-	-	-	800
141 E 72610 207 625 00116 000 Medical Insurance	12,936	20,569	28,000	28,000	20,000
141 E 72610 207 625 02000 000 Medical Insurance	11,299	11,977	16,000	16,000	20,000
141 E 72610 207 625 03000 000 Medical Insurance	-	-	-	-	20,000
141 E 72610 212 625 00116 000 Employer Medicare	2,559	3,272	3,785	3,785	5,000
141 E 72610 212 625 02000 000 Employer Medicare	2,538	2,708	3,190	3,190	5,000
141 E 72610 212 625 03000 000 Employer Medicare	-	-	-	-	2,000
141 E 72610 212 901 00116 000 Medicare	-	4	-	17	21
141 E 72610 212 902 02000 000 Medicare	-	-	-	24	24
141 E 72610 212 903 00116 000 Medicare	-	1	-	3	3
141 E 72610 312 625 00116 000 Contracts With Private Agencies	-	25,485	30,000	30,000	36,000
141 E 72610 312 625 02000 000 Contracts With Private Agencies	-	25,727	30,000	30,000	36,000
141 E 72610 312 625 03000 000 Contracts w Private Agencies	-	-	-	-	36,000
141 E 72610 399 625 00116 000 Other Contracted Services	22,870	8,306	-	-	-
141 E 72610 399 625 02000 000 Other Contracted Services	24,112	8,527	-	-	-
141 E 72610 410 625 00116 000 Custodial Supplies	10,113	11,726	15,000	15,000	15,000
141 E 72610 410 625 02000 000 Custodial Supplies	6,290	11,361	15,000	15,000	30,000
141 E 72610 415 625 00116 000 Electricity	113,029	103,463	120,000	120,000	120,000
141 E 72610 415 625 02000 000 Electricity	119,471	114,166	150,000	150,000	250,000
141 E 72610 499 625 00116 000 Other Supplies & Materials	4,615	5,559	6,000	6,000	6,000
141 E 72610 499 625 02000 000 Other Supplies & Materials	3,418	4,253	6,000	6,000	12,000
141 E 72610 499 901 00116 000 Other Supplies	-	2,000	-	-	2,000
141 E 72610 499 902 02000 000 Other Supplies	-	1,500	-	-	1,500
141 E 72610 502 625 01000 000 Building and Content Insurance	(50)	-	-	-	-
141 E 72610 524 625 01000 000 In-Service/Staff Development	250	-	-	-	-
141 E 72610 720 625 01000 000 Plant Operation Equipment	2,128	1,700	10,000	10,000	10,000
141 E 72620 335 630 00116 000 Maint & Repair-Building	10,928	19,739	25,000	25,000	25,000
141 E 72620 335 630 02000 000 Maint & Repair-Building	6,293	13,592	25,000	25,000	25,000
141 E 72620 336 630 00116 000 Maint & Repair-Building	1,462	1,500	2,000	2,000	2,000
141 E 72620 336 630 02000 000 Maint & Repair-Building	1,500	1,500	2,000	2,000	2,000
141 E 72620 399 630 00116 000 Other Contracted Services	18,124	16,626	25,000	25,000	30,000
141 E 72620 399 630 02000 000 Other Contracted Services	22,504	15,170	175,000	175,000	175,000
141 E 72620 499 630 00116 000 Other Supplies & Materials	6,000	5,553	6,000	6,000	6,000
141 E 72620 499 630 02000 000 Other Supplies & Materials	2,536	450	6,000	6,000	6,000
141 E 72620 499 630 03000 000 Other Supplies & Materials	-	-	-	-	6,000
141 E 72620 717 630 00116 000 Maintenance Equipment	-	-	2,500	2,500	2,500
141 E 72620 717 630 01000 000 Maintenance Equipment	2,004	-	-	-	-
141 E 72620 717 630 02000 000 Maintenance Equipment	-	2,479	2,500	2,500	2,500
141 E 72620 717 630 03000 000 Maintenance Equipment	-	-	-	-	2,500
141 E 72710 312 635 01000 000 Contracts w Private Agencies	-	567,033	750,000	750,000	750,000
141 E 72710 399 635 01000 000 Other Contracted Services	617,201	-	-	-	-

LSS GENERAL PURPOSE SCHOOL FUND (CONTINUED)

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	BUDGET	FY2021-2022	FY2022-2023
				FY2021-2022	FY2021-2022	FY2022-2023
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72830 189 640 01000 000	Other Salaries & Wages	\$ 33,716	\$ -	\$ -	\$ -	\$ -
141 E 72830 201 640 01000 000	Social Security	1,965	-	-	-	-
141 E 72830 204 640 01000 000	State Retirement	1,686	-	-	-	-
141 E 72830 206 640 01000 000	Life Insurance	97	-	-	-	-
141 E 72830 207 640 01000 000	Medical Insurance	6,164	-	-	-	-
141 E 72830 212 640 01000 000	Employer Medicare	459	-	-	-	-
141 E 72830 499 640 01000 000	Other Supplies & Materials	75	-	-	-	-
141 E 72830 524 640 01000 000	In-Service/Staff Development	180	-	-	-	-
141 E 73100 105 901 00116 000	Supervisors	-	1,047	-	2,621	2,096
141 E 73100 105 902 02000 000	Supervisors	-	761	-	916	1,677
141 E 73100 165 901 00116 000	Cafeteria Personnel	-	1,428	-	1,428	2,856
141 E 73100 165 902 02000 000	Cafeteria Personnel	-	504	-	638	1,142
141 E 73100 201 901 00116 000	Social Security	-	153	-	154	307
141 E 73100 201 902 02000 000	Social Security	-	78	-	96	175
141 E 73100 204 901 00116 000	State Retirement	-	45	-	465	510
141 E 73100 204 902 02000 000	State Retirement	-	38	-	103	141
141 E 73100 212 901 00116 000	Medicare	-	36	-	36	72
141 E 73100 212 902 02000 000	Medicare	-	18	-	23	41
141 E 73100 422 901 00116 000	Food Supplies	-	1,764	-	8,666	10,000
141 E 73100 422 902 02000 000	Food Supplies	-	1,425	-	500	4,000
141 E 73100 422 903 00116 000	Food Supplies	-	-	-	2,729	500
141 E 73100 499 901 00116 000	Other Supplies	-	183	-	2,817	3,000
141 E 73100 499 902 02000 000	Other Supplies	-	-	-	1,400	1,400
Total education expenditures		15,587,652	16,257,624	18,404,081	18,921,928	22,256,625
Debt Service - Principal						
141 E 81300 610 000 00000 002	Principal on 2018 Apple Lease	33,670	34,577	-	-	-
141 E 81300 610 000 00000 003	Principal on 2017 Lenovo Lease	73,183	69,456	-	-	-
Total debt service - principal		106,853	104,033	-	-	-
Debt Service - Interest and Fiscal Charges						
141 E 81300 611 000 00000 002	Interest on 2018 Apple Lease	1,771	864	-	-	-
141 E 81300 611 000 00000 003	Interest on 2017 Lenovo Lease	-	3,727	-	-	-
Total debt service - interest and fiscal charges		1,771	4,591	-	-	-
Capital Outlays						
141 E 76100 308 810 01000 000	Consultants	-	-	44,000	44,000	64,000
141 E 76100 790 810 01000 000	Other Equipment	-	70,357	100,000	100,000	100,000
141 E 76100 799 810 01000 000	Other Capital Outlay	-	3,200	-	-	-
Total capital outlays		-	73,557	144,000	144,000	164,000
Total expenditures		15,696,276	16,439,805	18,548,081	19,065,928	22,420,625
Excess (deficiency) of revenues over (under) expenditures		1,041,688	1,649,161	38,520	(701,095)	(1,194,632)
OTHER FINANCING SOURCES (USES)						
Transfers In						
141 R 49800 000 000 00000 000	Operating Transfers	580,063	857,798	682,215	682,215	713,505
Transfers Out						
141 E 99100 590 000 00000 000	Transfers to Other Funds	(730,923)	(700,000)	(1,707,100)	(4,307,100)	(700,000)
Total other financing sources (uses)		(150,860)	157,798	(1,024,885)	(3,624,885)	13,505
Net change in fund balance		890,828	1,806,959	(986,365)	(4,325,980)	(1,181,127)
Fund balance, beginning		6,166,251	7,057,079	8,864,038	8,864,038	4,538,058
Fund balance, ending		\$ 7,057,079	\$ 8,864,038	\$ 7,877,673	\$ 4,538,058	\$ 3,356,931

LSS SCHOOL CAPITAL PROJECTS FUND

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
REVENUES						
Federal, State, and Local Grants						
177 R 44991 000 000 00000 680	Shelby County Capital Funds	\$ 1,261,019	\$ 487,886	\$ 400,000	\$ 371,457	\$ 500,000
Total federal, state, and local grants		1,261,019	487,886	400,000	371,457	500,000
Interest Income						
177 R 44110 000 000 00000 650	Investment Income	3,394	-	-	-	-
177 R 44110 000 000 00000 660	Investment Income	3,704	-	-	-	-
177 R 44110 000 000 00000 670	Investment Income	252,025	56,251	50,000	50,000	-
Total interest income		259,123	56,251	50,000	50,000	-
Total revenues		1,520,142	544,137	450,000	421,457	500,000
EXPENDITURES						
Capital Outlays						
177 E 91300 304 000 00000 660	Architects	607,651	-	-	-	-
177 E 91300 304 000 00000 670	Architects	440,574	84,493	465,000	465,000	-
177 E 91300 304 000 00000 680	Architects	237,005	-	-	38,500	-
177 E 91300 308 000 00000 670	Consultants	57,932	-	-	-	-
177 E 91300 308 000 00000 680	Consultants	34,781	44,400	-	-	-
177 E 91300 399 000 00000 000	Other Contracted Services	-	-	-	4,273	-
177 E 91300 399 000 00000 680	Other Contracted Services	-	2,500	5,000	5,000	-
177 E 91300 706 000 00000 000	Building Construction	-	-	2,000,000	2,000,000	-
177 E 91300 706 000 00000 651	Building Construction	-	56,328	-	-	-
177 E 91300 706 000 00000 660	Building Construction	4,500	-	-	-	-
177 E 91300 706 000 00000 670	Building Construction	-	19,533,211	20,488,867	13,865,089	1,727,500
177 E 91300 706 000 00000 680	Building Construction	827,301	203,184	300,000	232,957	-
177 E 91300 711 000 00000 000	Furniture & Fixtures	-	-	-	2,000,000	-
177 E 91300 711 000 00000 651	Furniture Fixtures & Equipment	-	4,915	-	-	-
177 E 91300 711 000 00000 660	Furniture & Fixtures	7,125	-	-	-	-
177 E 91300 711 000 00000 670	Furniture & Fixtures	-	681,233	5,400,000	5,400,000	-
177 E 91300 711 000 00000 680	Furniture & Fixtures	104,952	19,134	95,000	95,000	500,000
177 E 91300 715 000 00000 000	Land	-	-	1,000,000	1,595,727	-
177 E 91300 791 000 00000 670	Construction Cost Contingency	-	-	1,696,133	1,696,133	-
Total capital outlays		2,321,821	20,629,398	31,450,000	27,397,679	2,227,500
Total expenditures		2,321,821	20,629,398	31,450,000	27,397,679	2,227,500
Excess (deficiency) of revenues over (under) expenditures						
		(801,679)	(20,085,261)	(31,000,000)	(26,976,222)	(1,727,500)
OTHER FINANCING SOURCES (USES)						
Transfers In						
177 R 49800 000 000 00000 000	Operating Transfers	-	-	1,000,000	5,327,500	-
177 R 49800 000 000 00000 670	USDA High School Transfer In From City	43,200,000	67,050	-	-	-
Total other financing sources (uses)		43,200,000	67,050	1,000,000	5,327,500	-
Net change in fund balance		42,398,321	(20,018,211)	(30,000,000)	(21,648,722)	(1,727,500)
Fund balance, beginning		996,112	43,394,433	30,000,000	23,376,222	1,727,500
Fund balance, ending		\$ 43,394,433	\$ 23,376,222	\$ -	\$ 1,727,500	\$ -

DEBT SERVICE FUND

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
REVENUES						
Interest Income						
210 R 36100 000 000 00000 000	Interest Earned - Checking	\$ 21	\$ -	\$ -	\$ 2	\$ -
Total revenues		<u>21</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>
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 - 2022 CON - 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		<u>1,986,833</u>	<u>17,420,660</u>	<u>5,980,621</u>	<u>48,080,621</u>	<u>8,740,963</u>
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 - 2022 CON - 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	-	-	-	50,000	-
Total debt service - interest and fiscal charges		<u>1,364,927</u>	<u>1,453,226</u>	<u>1,298,780</u>	<u>1,283,279</u>	<u>1,482,312</u>
Total expenditures		<u>3,351,760</u>	<u>18,873,886</u>	<u>7,279,401</u>	<u>49,363,900</u>	<u>10,223,275</u>
Excess (deficiency) of revenues over (under) expenditures		(3,351,739)	(18,873,886)	(7,279,401)	(49,363,898)	(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	49,363,898	10,223,275
Total other financing sources (uses)		<u>3,271,435</u>	<u>18,873,886</u>	<u>7,279,401</u>	<u>49,363,898</u>	<u>10,223,275</u>
Net change in fund balance		(80,304)	-	-	-	-
Fund balance, beginning		80,346	42	42	42	42
Fund balance, ending		<u>\$ 42</u>	<u>\$ 42</u>	<u>\$ 42</u>	<u>\$ 42</u>	<u>\$ 42</u>

NON-MAJOR APPROPRIATED FUNDS

State Street Aid Fund

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
REVENUES						
Intergovernmental						
121 R 33551 000 000 00000 000	TN Gas/Fuel Tax	\$ 226,218	\$ 230,950	\$ 217,221	\$ 254,969	\$ 259,227
121 R 33553 000 000 00000 000	State Gasoline Inspection Fee	35,767	36,006	33,638	39,751	49,819
121 R 33554 000 000 00000 000	State Emergency Street Fund	66,274	66,716	62,329	73,654	74,457
121 R 33555 000 000 00000 000	TN Gas Improve Tax	113,486	116,163	123,132	128,244	142,530
121 R 33593 000 000 00000 000	Excise Tax	4,556	7,807	-	5,483	-
Total intergovernmental		446,301	457,642	436,320	502,101	526,033
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	655,415	526,033
EXPENDITURES						
Public Works Expenditures						
121 E 43100 111 000 00000 000	STR - Salary	-	-	-	-	29,501
121 E 43100 121 000 00000 000	STR - Regular Employee Wages	135,559	131,309	134,079	155,966	198,573
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	17,773
121 E 43100 142 000 00000 000	STR - Insurance	40,294	34,723	61,496	61,496	55,255
121 E 43100 143 000 00000 000	STR - Retirement	6,210	6,295	6,586	7,694	12,300
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	20,200
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	1,500,000
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
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 expenditures		860,128	1,413,002	2,556,835	3,647,766	2,339,563
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	2,563,563
Excess (deficiency) of revenues over (under) expenditures		(504,643)	(1,313,364)	(2,607,201)	(3,674,348)	(2,037,530)
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	1,971,747
Net change in fund balance		(5,672)	261,253	(280,453)	(489,792)	(65,783)
Fund balance, beginning		299,994	294,322	280,453	555,575	65,783
Fund balance, ending		\$ 294,322	\$ 555,575	\$ -	\$ 65,783	\$ -

NON-MAJOR APPROPRIATED FUNDS (CONTINUED)

Stormwater Fund

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	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	40,305
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	3,153
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	2,288
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	1,564
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 expenditures		57,200	59,901	74,032	82,097	86,348
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	396,348
Excess (deficiency) of revenues over (under) expenditures		24,256	(146,928)	(25,466)	146,469	(192,903)
OTHER FINANCING SOURCES (USES)						
Transfers In						
416 R 37950 000 000 00000 000	Transfer In from General Fund	-	245,000	-	-	-
Net change in fund balance		24,256	98,072	(25,466)	146,469	(192,903)
Fund balance, beginning		144,138	168,394	116,413	266,466	412,935
Fund balance, ending		\$ 168,394	\$ 266,466	\$ 90,947	\$ 412,935	\$ 220,032

NON-MAJOR APPROPRIATED FUNDS (CONTINUED)

Solid Waste Fund

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	BUDGET FY2021-2022	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	60,913
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	4,803
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	3,445
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	3,469
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	17,000
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
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 expenditures		1,323,271	1,393,512	1,287,131	1,296,916	1,247,625
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	1,537,625
Net change in fund balance		(484,157)	(265,136)	34,813	(28,805)	(195,111)
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	\$ 57,969

NON-MAJOR APPROPRIATED FUNDS (CONTINUED)

LSS Federal Projects Fund

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
REVENUES						
Federal, State, and Local Grants						
142 R 47141 000 000 00000 011	Consolidated Admin - Title I	\$ -	\$ -	\$ 65,000	\$ -	\$ -
142 R 47141 000 000 00000 100	Title I - A	406,214	413,485	260,000	398,212	326,484
142 R 47143 000 000 00000 900	IDEA	320,093	329,989	317,511	368,561	351,626
142 R 47145 000 000 00000 910	IDEA Preschool	3,776	11,363	8,675	9,672	8,910
142 R 47146 000 000 00000 911	IDEA Technology Partnership	-	5,510	-	-	-
142 R 47147 000 000 00000 011	Consolidated Admin - Title IV	-	-	11,674	-	-
142 R 47147 000 000 00000 410	Safe and Drug-Free Schools - S	11,072	19,883	15,684	33,607	24,923
142 R 47189 000 000 00000 011	Consolidated Admin - Title II	-	-	16,275	-	-
142 R 47189 000 000 00000 200	Title II	41,122	29,330	31,942	67,070	48,216
142 R 47301 000 000 00000 931	CARES ACT - ESSER	84,464	261,436	10,000	28,027	-
142 R 47303 000 000 00000 932	LEA Reopening Grant	-	40,000	-	-	-
142 R 47304 000 000 00000 934	Remote Technology Grant	-	54,628	-	-	-
142 R 47305 000 000 00000 933	Connectivity Grant	-	7,500	-	-	-
142 R 47307 000 000 00000 935	CARES ACT - ESSER 2.0	-	310,189	760,736	960,736	-
142 R 47308 000 000 00000 936	CARES ACT - ESSER 3.0	-	-	2,854,317	2,854,317	-
142 R 47401 000 000 00000 936	ESSER 3.0	-	-	-	-	161,470
142 R 47402 000 000 00000 909	ARP IDEA	-	-	-	96,638	86,638
142 R 47403 000 000 00000 919	ARP IDEA Preschool	-	-	-	6,443	6,443
142 R 47404 000 000 00000 709	ARP Homeless	-	-	-	11,229	10,000
142 R 47590 000 000 00000 940	Epidemiology & Laboratory Capa	-	-	-	504,101	-
142 R 47591 000 000 00000 890	IDEA Discretionary Supplement	3,491	-	-	-	-
142 R 47592 000 000 00000 011	Consolidated Admin - Title III	-	-	3,632	-	-
142 R 47592 000 000 00000 330	Title III	11,664	10,270	10,690	18,030	14,322
142 R 47593 000 000 00000 895	SPDG	-	47,892	40,000	40,033	-
142 R 47594 000 000 00000 899	IDEA Discretionary PreSchool	19,997	-	-	-	-
142 R 47990 000 000 00000 701	Impact Aid	37,266	35,116	32,000	32,000	32,000
Total federal, state, and local grants		939,159	1,576,591	4,438,136	5,428,676	1,071,032
Total revenues		939,159	1,576,591	4,438,136	5,428,676	1,071,032
EXPENDITURES						
Education Expenditures						
142 E 71100 116 000 00116 100	Teachers	46,078	59,856	49,851	49,851	50,848
142 E 71100 116 000 00116 936	Teachers	-	-	-	57,299	-
142 E 71100 116 000 02000 100	Teachers	59,884	60,482	62,303	62,303	63,549
142 E 71100 116 000 02000 936	Teachers	-	-	-	52,719	-
142 E 71100 116 000 03000 936	Teachers	-	-	-	-	75,390
142 E 71100 163 000 00000 931	Educational Assistants	-	88,200	-	-	-
142 E 71100 163 000 00116 936	Educational Assistants	-	-	-	40,278	20,692
142 E 71100 163 000 02000 936	Educational Assistants	-	-	-	40,278	21,006
142 E 71100 189 000 00116 100	Other Salaries & Wages	-	2,200	2,200	-	-
142 E 71100 189 000 02000 100	Other Salaries & Wages	-	1,650	2,200	-	-
142 E 71100 201 000 00000 931	Social Security	-	5,414	-	-	-
142 E 71100 201 000 00116 100	Social Security	2,813	3,112	3,227	3,091	3,153
142 E 71100 201 000 00116 936	Social Security	-	-	-	6,050	1,283
142 E 71100 201 000 02000 100	Social Security	3,206	3,329	1,290	3,863	3,940
142 E 71100 201 000 02000 936	Social Security	-	-	-	5,766	1,302
142 E 71100 201 000 03000 936	Social Security	-	-	-	-	4,674
142 E 71100 204 000 00000 931	State Retirement	-	4,410	-	-	-
142 E 71100 204 000 00116 100	State Retirement	3,239	3,597	5,361	3,495	5,237
142 E 71100 204 000 00116 936	State Retirement	-	-	-	4,879	1,798
142 E 71100 204 000 02000 100	State Retirement	6,366	6,348	6,644	6,418	6,546
142 E 71100 204 000 02000 936	State Retirement	-	-	-	7,444	1,825
142 E 71100 204 000 03000 936	State Retirement	-	-	-	-	6,551
142 E 71100 206 000 00000 931	Life Insurance	-	213	-	-	-
142 E 71100 206 000 00116 100	Life Insurance	96	135	174	187	200
142 E 71100 206 000 00116 936	Life Insurance	-	-	-	750	750
142 E 71100 206 000 02000 100	Life Insurance	177	182	241	250	260
142 E 71100 206 000 02000 936	Life Insurance	-	-	-	750	750
142 E 71100 206 000 03000 936	Life Insurance	-	-	-	-	750
142 E 71100 207 000 00000 931	Medical Insurance	-	7,323	-	-	-
142 E 71100 207 000 00116 100	Medical Insurance	2,156	-	-	-	-
142 E 71100 207 000 00116 936	Medical Insurance	-	-	-	50,122	-

NON-MAJOR APPROPRIATED FUNDS (CONTINUED)

LSS Federal Projects Fund (continued)

	ACTUAL		ORIG.	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	BUDGET FY2021-2022	FY2021-2022	FY2022-2023
EXPENDITURES (Continued)					
Education Expenditures (Continued)					
142 E 71100 207 000 02000 100 Medical Insurance	\$ 15,762	\$ 16,707	\$ 16,708	\$ 16,708	\$ 17,042
142 E 71100 207 000 02000 936 Medical Insurance	-	-	-	50,122	-
142 E 71100 207 000 03000 936 Medical Insurance	-	-	-	-	18,000
142 E 71100 212 000 00000 931 Employer Medicare	-	1,226	-	-	-
142 E 71100 212 000 00116 100 Employer Medicare	658	899	755	723	737
142 E 71100 212 000 00116 936 Employer Medicare	-	-	-	1,415	300
142 E 71100 212 000 02000 100 Employer Medicare	750	779	935	904	921
142 E 71100 212 000 02000 936 Employer Medicare	-	-	-	1,348	1,398
142 E 71100 429 000 00000 931 Instructional Supplies & Mater	-	-	-	22,053	-
142 E 71100 429 000 00116 100 Instructional Supplies & Mater	17,638	28,847	15,344	42,015	20,973
142 E 71100 429 000 00116 330 Instructional Supplies & Mater	3,012	4,627	4,381	10,654	4,736
142 E 71100 429 000 00116 410 Instructional Supplies & Mater	4,998	-	-	3,000	3,000
142 E 71100 429 000 01000 936 Instructional Supplies & Mater	-	-	-	31,809	5,000
142 E 71100 429 000 02000 100 Instructional Supplies & Mater	39,610	46,935	12,554	57,000	28,000
142 E 71100 429 000 02000 330 Instructional Supplies & Mater	3,342	3,766	2,875	11,815	3,161
142 E 71100 429 000 02000 410 Instructional Supplies & Mater	-	630	4,000	3,000	2,400
142 E 71100 429 000 03000 100 Instructional Supplies & Mater	-	-	-	-	7,000
142 E 71100 429 000 03000 410 Instructional Supplies & Mater	-	-	-	-	600
142 E 71100 429 000 99999 100 Instructional Supplies & Mater	-	-	-	5,044	4,828
142 E 71100 429 000 99999 931 Instructional Supplies & Mater	-	-	-	5,790	-
142 E 71100 722 000 00000 100 Reg Inst Equipment	-	-	-	9,472	3,000
142 E 71100 722 000 00000 931 Reg Inst Equipment/CARES Act	84,464	34,529	10,000	-	-
142 E 71100 722 000 00000 935 Regular Instruction Equipment	-	-	-	200,000	-
142 E 71100 722 000 00116 100 Reg Inst Equipment	84,709	87,181	10,000	12,382	10,000
142 E 71100 722 000 00116 410 Reg Inst Equipment	-	-	-	500	1,073
142 E 71100 722 000 01000 410 Reg Inst Equipment	-	7,699	-	-	-
142 E 71100 722 000 02000 100 Reg Inst Equipment	29,394	28,626	8,000	50,000	24,000
142 E 71100 722 000 02000 410 Reg Inst Equipment	-	-	-	13,888	3,000
142 E 71100 722 000 03000 100 Reg Inst Equipment	-	-	-	-	6,000
142 E 71100 722 000 03000 410 Reg Inst Equipment	-	-	-	-	5,000
142 E 71200 116 000 00000 909 Teachers	-	-	-	2,000	2,000
142 E 71200 116 000 00116 900 Teachers	44,952	44,952	46,967	46,967	47,906
142 E 71200 163 000 00000 909 Educational Assistants	-	-	-	500	500
142 E 71200 171 000 00116 900 Speech Pathologist	53,617	54,633	-	-	59,031
142 E 71200 171 000 02000 900 Speech Pathologist	-	-	56,608	56,608	59,031
142 E 71200 189 000 00000 895 Other Salaries & Wages	-	3,200	5,075	5,125	-
142 E 71200 201 000 00000 895 Social Security	-	198	315	318	-
142 E 71200 201 000 00000 909 Social Security	-	-	-	155	155
142 E 71200 201 000 00116 900 Social Security	5,974	5,493	6,422	6,422	6,630
142 E 71200 201 000 02000 900 Social Security	-	-	-	-	3,660
142 E 71200 204 000 00000 895 State Retirement	-	298	523	528	-
142 E 71200 204 000 00000 909 State Retirement	-	-	-	258	258
142 E 71200 204 000 00116 900 State Retirement	6,930	6,989	10,668	7,261	11,015
142 E 71200 204 000 02000 900 State Retirement	-	-	-	-	6,080
142 E 71200 206 000 00116 900 Life Insurance	294	300	418	522	550
142 E 71200 206 000 02000 900 Life Insurance	-	-	-	-	250
142 E 71200 207 000 00116 900 Medical Insurance	6,468	23,564	23,564	23,564	24,035
142 E 71200 212 000 00000 895 Employer Medicare	-	46	74	74	-
142 E 71200 212 000 00000 909 Employer Medicare	-	-	-	36	36
142 E 71200 212 000 00116 900 Employer Medicare	1,397	1,285	1,502	1,502	1,551
142 E 71200 212 000 02000 900 Employer Medicare	-	-	-	-	856
142 E 71200 217 000 00116 900 SRT Rate	-	-	-	-	-
142 E 71200 429 000 00000 895 Instructional Supplies & Mater	-	60,350	28,014	27,988	-
142 E 71200 429 000 00000 909 Instructional Supplies & Mater	-	-	-	32,576	31,025
142 E 71200 429 000 00000 911 Instructional Supplies & Mater	-	3,000	-	-	-
142 E 71200 429 000 00000 931 Instructional Supplies & Mater	-	8,357	-	-	-
142 E 71200 429 000 00000 932 Instructional Supplies & Mater	-	2,895	-	-	-
142 E 71200 429 000 00116 899 Instructional Supplies & Mater	8,000	-	-	-	-
142 E 71200 429 000 00116 900 Instructional Supplies & Mater	1,039	6,643	2,871	5,632	1,000
142 E 71200 429 000 00116 910 Instructional Supplies & Mater	255	4,486	3,338	2,000	2,000
142 E 71200 429 000 00116 919 Instructional Supplies & Mater	-	-	-	2,000	2,000
142 E 71200 429 000 02000 900 Instructional Supplies & Mater	2,574	583	1,914	4,977	800
142 E 71200 499 000 00000 909 Other Supplies & Materials	-	-	-	10,000	10,000

NON-MAJOR APPROPRIATED FUNDS (CONTINUED)

LSS Federal Projects Fund (continued)

	ACTUAL		ORIG.	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	BUDGET FY2021-2022		
EXPENDITURES (Continued)					
Education Expenditures (Continued)					
142 E 71200 499 000 00116 900 Other Supplies & Materials	\$ 159	\$ 689	\$ 500	\$ 500	\$ 500
142 E 71200 499 000 02000 900 Other Supplies & Materials	109	219	500	500	500
142 E 71200 725 000 00000 895 Special Education Equipment	-	5,875	6,000	6,000	-
142 E 71200 725 000 00000 909 Special Education Equipment	-	-	-	28,600	18,600
142 E 71200 725 000 00000 911 Equipment	-	2,510	-	-	-
142 E 71200 725 000 00116 899 Special Education Equipment	11,997	-	-	-	-
142 E 71200 725 000 00116 900 Special Education Equipment	3,618	4,795	3,300	7,785	2,400
142 E 71200 725 000 00116 910 Special Education Equipment	1,456	6,877	3,338	5,872	5,110
142 E 71200 725 000 00116 919 Special Education Equipment	-	-	-	2,207	2,207
142 E 71200 725 000 02000 900 Special Education Equipment	-	49	2,200	5,200	1,600
142 E 72120 105 000 00000 940 Supervisor/Director	-	-	-	9,929	-
142 E 72120 131 000 00000 940 Medical Personnel	-	-	-	85,830	-
142 E 72120 201 000 00000 940 Social Security	-	-	-	5,939	-
142 E 72120 204 000 00000 940 State Retirement	-	-	-	6,547	-
142 E 72120 206 000 00000 940 Life Insurance	-	-	-	297	-
142 E 72120 207 000 00000 940 Medical Insurance	-	-	-	25,663	-
142 E 72120 212 000 00000 940 Employer Medicare	-	-	-	2,376	-
142 E 72120 399 000 01000 410 Other Contracted Services	-	-	1,500	-	-
142 E 72120 413 000 00000 940 Drugs & Medical Supplies	-	-	-	23,000	-
142 E 72120 499 000 00000 931 Other Supplies & Materials	-	8,604	-	-	-
142 E 72120 499 000 01000 410 Other Supplies & Materials	1,360	-	4,434	-	-
142 E 72120 499 000 99999 931 Other Supplies & Materials	-	-	-	185	-
142 E 72120 735 000 00000 940 Health Equipment	-	-	-	7,553	-
142 E 72130 123 000 03000 936 Guidance Counselors	-	-	-	74,608	-
142 E 72130 169 000 01000 100 Bilingual Facilitator	18,262	-	-	-	38,842
142 E 72130 170 000 00000 940 School Resource Officers	-	-	-	40,896	-
142 E 72130 189 000 00116 330 Other Salaries & Wages	250	-	500	-	500
142 E 72130 189 000 01000 100 Other Salaries & Wages	-	36,232	40,014	37,520	-
142 E 72130 189 000 02000 330 Other Salaries & Wages	500	-	500	(500)	500
142 E 72130 201 000 00000 940 Social Security	-	-	-	2,536	-
142 E 72130 201 000 00116 330 Social Security	16	(1)	31	-	31
142 E 72130 201 000 01000 100 Social Security	1,132	2,247	2,481	2,327	2,408
142 E 72130 201 000 02000 330 Social Security	31	-	31	-	31
142 E 72130 201 000 03000 936 Social Security	-	-	-	4,626	-
142 E 72130 204 000 00000 940 State Retirement	-	-	-	2,045	-
142 E 72130 204 000 00116 330 State Retirement	26	-	52	-	52
142 E 72130 204 000 01000 100 State Retirement	-	1,812	2,001	1,876	1,942
142 E 72130 204 000 02000 330 State Retirement	51	-	52	-	52
142 E 72130 204 000 03000 936 State Retirement	-	-	-	7,685	-
142 E 72130 206 000 00000 940 Life Insurance	-	-	-	242	-
142 E 72130 206 000 01000 100 Life Insurance	-	117	137	149	160
142 E 72130 206 000 03000 936 Life Insurance	-	-	-	500	-
142 E 72130 207 000 00000 940 Medical Insurance	-	-	-	6,856	-
142 E 72130 212 000 00000 940 Employer Medicare	-	-	-	593	-
142 E 72130 212 000 00116 330 Employer Medicare	4	-	7	-	7
142 E 72130 212 000 01000 100 Employer Medicare	265	526	580	545	563
142 E 72130 212 000 02000 330 Employer Medicare	7	-	7	-	7
142 E 72130 212 000 03000 936 Employer Medicare	-	-	-	1,082	-
142 E 72130 311 000 00116 100 Contracts w Otr School Systems	5,838	-	-	-	-
142 E 72130 311 000 02000 100 Contracts w Otr School Systems	2,919	3,926	-	-	-
142 E 72130 311 000 99999 100 Contracts w Otr School Systems	-	-	-	1,000	500
142 E 72130 399 000 00116 100 Other Contracted Services	1,093	-	-	-	-
142 E 72130 399 000 00116 410 Other Contracted Services	700	700	900	900	925
142 E 72130 399 000 02000 100 Other Contracted Services	1,093	-	-	-	-
142 E 72130 399 000 02000 410 Other Student Support	700	700	850	850	925
142 E 72130 499 000 00000 709 Other Supplies & Materials	-	-	-	8,229	5,000
142 E 72130 499 000 00116 100 Other Supplies & Materials	992	-	3,250	3,500	2,000
142 E 72130 499 000 00116 330 Other Supplies & Materials	-	-	250	250	250
142 E 72130 499 000 00116 410 Other Supplies & Materials	-	586	-	2,000	1,000
142 E 72130 499 000 02000 100 Other Supplies & Materials	2,477	908	2,750	3,000	3,067
142 E 72130 499 000 02000 410 Other Supplies & Materials	-	390	-	2,971	800
142 E 72130 499 000 03000 100 Other Supplies & Materials	-	-	-	-	767
142 E 72130 499 000 03000 410 Other Supplies & Materials	-	-	-	-	200

NON-MAJOR APPROPRIATED FUNDS (CONTINUED)

LSS Federal Projects Fund (continued)

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
142 E 72210 105 000 00000 011	Supervisor/Director	\$ -	\$ -	\$ 75,794	\$ -	\$ -
142 E 72210 105 000 03000 936	Supervisor/Director	-	-	-	96,759	-
142 E 72210 137 000 00000 931	Education Media Personnel	-	59,583	-	-	-
142 E 72210 189 000 00000 932	Other Salaries & Wages	-	28,250	-	-	-
142 E 72210 189 000 00000 935	Other Salaries & Wages	-	310,189	-	-	-
142 E 72210 189 000 00116 200	Other Salaries & Wages	7,500	7,500	7,500	7,500	7,500
142 E 72210 189 000 02000 200	Other Salaries & Wages	7,500	7,500	7,500	7,500	7,500
142 E 72210 201 000 00000 011	Social Security	-	-	4,699	-	-
142 E 72210 201 000 00000 931	Social Security	-	3,695	-	-	-
142 E 72210 201 000 00000 932	Social Security	-	1,606	-	-	-
142 E 72210 201 000 00116 200	Social Security	436	448	465	465	465
142 E 72210 201 000 02000 200	Social Security	458	448	465	465	465
142 E 72210 201 000 03000 936	Social Security	-	-	-	5,999	-
142 E 72210 204 000 00000 011	State Retirement	-	-	7,852	-	-
142 E 72210 204 000 00000 931	State Retirement	-	2,980	-	-	-
142 E 72210 204 000 00000 932	State Retirement	-	2,543	-	-	-
142 E 72210 204 000 00116 200	State Retirement	743	673	773	773	773
142 E 72210 204 000 02000 200	State Retirement	797	692	773	773	773
142 E 72210 204 000 03000 936	State Retirement	-	-	-	9,966	-
142 E 72210 206 000 00000 011	Life Insurance	-	-	280	-	-
142 E 72210 206 000 00000 931	Life Insurance	-	134	-	-	-
142 E 72210 206 000 03000 936	Life Insurance	-	-	-	500	-
142 E 72210 207 000 00000 011	Medical Insurance	-	-	6,856	-	-
142 E 72210 207 000 00000 931	Medical Insurance	-	11,977	-	-	-
142 E 72210 207 000 03000 936	Medical Insurance	-	-	-	16,707	-
142 E 72210 212 000 00000 011	Employer Medicare	-	-	1,099	-	-
142 E 72210 212 000 00000 931	Employer Medicare	-	864	-	-	-
142 E 72210 212 000 00000 932	Employer Medicare	-	379	-	-	-
142 E 72210 212 000 00116 200	Employer Medicare	102	105	109	109	109
142 E 72210 212 000 02000 200	Employer Medicare	107	105	109	109	109
142 E 72210 212 000 03000 936	Employer Medicare	-	-	-	1,403	-
142 E 72210 429 000 00000 932	Instructional Supplies & Mater	-	1,127	-	-	-
142 E 72210 499 000 00000 931	Other Supplies & Materials	-	3,673	-	-	-
142 E 72210 524 000 00000 100	In-Service/Staff Development	-	167	-	-	-
142 E 72210 524 000 00000 931	In-Service/Staff Development	-	10,290	-	-	-
142 E 72210 524 000 00116 100	In-Service/Staff Development	33,282	16,687	7,000	6,000	9,000
142 E 72210 524 000 00116 200	In-Service/Staff Development	8,245	6,678	7,125	22,989	15,262
142 E 72210 524 000 00116 330	In-Service/Staff Development	2,092	939	1,000	1,500	3,000
142 E 72210 524 000 00116 410	In-Service/Staff Development	-	399	-	-	-
142 E 72210 524 000 02000 100	In-Service/Staff Development	26,201	-	4,000	13,588	8,000
142 E 72210 524 000 02000 200	In-Service/Staff Development	14,984	5,182	7,125	22,989	15,262
142 E 72210 524 000 02000 330	In-Service/Staff Development	2,294	939	1,000	1,500	2,000
142 E 72210 524 000 02000 410	In-Service/Staff Development	3,314	869	-	-	-
142 E 72210 524 000 03000 100	In-Service/Staff Development	-	-	-	-	2,000
142 E 72210 524 000 99999 100	In-Service/Staff Development	-	-	-	5,000	1,000
142 E 72210 790 000 01000 200	Other Equipment	-	-	-	3,400	-
142 E 72220 131 000 01000 900	Medical Personnel	55,352	68,755	71,697	71,697	74,559
142 E 72220 189 000 01000 900	Other Salaries & Wages	10,000	12,997	10,178	10,001	10,000
142 E 72220 196 000 00000 909	In-Service Training	-	-	-	1,750	1,750
142 E 72220 196 000 00116 919	In-Service Training	-	-	-	200	200
142 E 72220 201 000 00000 909	Social Security	-	-	-	109	109
142 E 72220 201 000 00116 919	Social Security	-	-	-	12	12
142 E 72220 201 000 01000 900	Social Security	3,428	4,288	5,076	5,066	5,243
142 E 72220 204 000 00000 909	State Retirement	-	-	-	180	180
142 E 72220 204 000 00116 919	State Retirement	-	-	-	21	21
142 E 72220 204 000 01000 900	State Retirement	4,638	5,561	8,433	5,757	8,710
142 E 72220 206 000 01000 900	Life Insurance	177	206	298	328	450
142 E 72220 207 000 01000 900	Medical Insurance	15,762	16,707	16,708	16,708	17,042
142 E 72220 212 000 00000 909	Employer Medicare	-	-	-	25	25
142 E 72220 212 000 00116 919	Employer Medicare	-	-	-	3	3
142 E 72220 212 000 01000 900	Employer Medicare	802	1,045	1,187	1,185	1,226
142 E 72220 312 000 00000 900	Contracts w Private Agencies	-	-	-	6,722	-
142 E 72220 312 000 00000 931	Contracts w Private Agencies	-	9,221	-	-	-

NON-MAJOR APPROPRIATED FUNDS (CONTINUED)

LSS Federal Projects Fund (continued)

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
142 E 72220 312 000 01000 900	Contracts w Private Agencies	\$ 78,410	\$ 65,992	\$ 30,000	\$ 59,157	\$ 1,000
142 E 72220 322 000 00000 909	Evaluation & Testing	-	-	-	1,000	2,000
142 E 72220 499 000 00000 890	Other Supplies & Materials	691	-	-	-	-
142 E 72220 499 000 00000 909	Other Supplies & Materials	-	-	-	4,000	4,000
142 E 72220 499 000 00116 900	Other Supplies & Materials	2,305	1,612	1,375	2,375	1,000
142 E 72220 499 000 02000 900	Other Supplies & Materials	2,369	658	1,125	1,125	1,000
142 E 72220 524 000 00000 890	In-Service/Staff Development	2,800	-	-	-	-
142 E 72220 524 000 00000 909	In-Service/Staff Development	-	-	-	15,449	16,000
142 E 72220 524 000 00116 900	In-Service/Staff Development	12,372	1,185	7,200	13,200	1,800
142 E 72220 524 000 00116 910	In-Service/Staff Development	2,065	-	2,000	1,800	1,800
142 E 72220 524 000 00116 919	In-Service/Staff Development	-	-	-	2,000	2,000
142 E 72220 524 000 01000 900	In-Service/Staff Development	392	-	-	-	-
142 E 72220 524 000 02000 900	In-Service/Staff Development	6,832	789	4,800	5,800	1,200
142 E 72220 790 000 00116 900	Other Equipment	-	-	1,200	1,200	600
142 E 72220 790 000 02000 900	Other Equipment	-	-	800	800	400
142 E 72250 350 000 00000 932	Internet Connectivity	-	3,200	-	-	-
142 E 72250 524 000 00116 410	In-Service/Staff Development	-	4,245	2,000	3,249	3,000
142 E 72250 524 000 02000 410	In-Service/Staff Development	-	3,665	2,000	3,249	2,996
142 E 72290 399 000 00000 701	Other Contracted Services	-	23,268	-	-	-
142 E 72290 499 000 00000 701	Other Supplies & Materials	21,100	8,732	32,000	32,000	32,000
142 E 73100 499 000 00000 709	Other Supplies & Materials	-	-	-	3,000	5,000
Total education expenditures		922,457	1,532,682	823,082	2,107,879	1,071,032
Capital Outlays						
142 E 72610 720 000 00000 935	Equipment	-	-	760,736	760,736	-
142 E 91300 706 000 00000 936	Construction	-	-	1,427,159	1,427,159	-
142 E 76100 706 000 00000 936	Building Construction	-	-	-	856,295	-
142 E 72710 729 000 00000 940	Transportation Equipment	-	-	-	8,800	-
142 E 76100 706 000 00000 940	Building Construction	-	-	-	275,000	-
142 E 91300 711 000 00000 936	Furniture Fixtures & Equipment	-	-	1,427,159	-	-
Total capital outlays		-	-	3,615,054	3,327,990	-
Total expenditures		922,457	1,532,682	4,438,136	5,435,869	1,071,032
Excess (deficiency) of revenues over (under) expenditures						
		16,702	43,909	-	(7,193)	-
OTHER FINANCING SOURCES (USES)						
142 E 99100 590 000 00000 000	Transfers to Other Funds	-	(74,543)	-	-	-
Net change in fund balance		16,702	(30,634)	-	(7,193)	-
Fund balance, beginning		\$ 38,359	\$ 55,061	\$ 24,427	\$ 24,427	\$ 17,234
Fund balance, ending		\$ 55,061	\$ 24,427	\$ 24,427	\$ 17,234	\$ 17,234

NON-MAJOR APPROPRIATED FUNDS (CONTINUED)

LSS Nutrition Fund

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
REVENUES						
Charges for Services						
143 R 43521 000 000 00116 000	Lunch Payment Child	\$ 72,493	\$ 1,402	\$ 90,000	\$ -	\$ 90,000
143 R 43521 000 000 02000 000	Lunch Payment Child	74,621	2,752	80,000	-	80,000
143 R 43521 000 000 03000 000	Lunch Payment Child	-	-	-	-	25,000
143 R 43522 000 000 00116 000	Lunch Payment Adult	5,843	1,405	5,000	5,000	5,000
143 R 43522 000 000 02000 000	Lunch Payment Adult	4,073	1,312	5,000	5,000	5,000
143 R 43522 000 000 03000 000	Lunch Payment Adult	-	-	-	-	2,000
143 R 43523 000 000 00116 000	Breakfast Income	5,272	336	8,000	100	8,000
143 R 43523 000 000 02000 000	Breakfast Income	6,182	189	7,000	200	7,000
143 R 43523 000 000 03000 000	Breakfast Income	-	-	-	-	2,500
143 R 43525 000 000 00116 000	A La Carte Sales	17,281	2,551	20,000	4,000	20,000
143 R 43525 000 000 02000 000	A La Carte Sales	40,077	383	40,000	30,000	40,000
143 R 43525 000 000 03000 000	A La Carte Sales	-	-	-	-	20,000
143 R 43570 000 000 00000 000	Receipts From Individual Schools	150	-	-	-	-
Total charges for services		225,992	10,330	255,000	44,300	304,500
Federal, State, and Local Grants						
143 R 47111 000 000 00000 000	USDA School Lunch Program	100,326	310,160	120,000	450,000	174,950
143 R 47112 000 000 00000 000	USDA Commodities	11,702	-	-	-	-
143 R 47112 000 000 00116 000	USDA Commodities	-	11,627	15,000	15,000	15,000
143 R 47112 000 000 02000 000	USDA Commodities	-	7,975	15,000	15,000	15,000
143 R 47112 000 000 03000 000	USDA Commodities	-	-	-	-	4,000
143 R 47113 000 000 00000 000	USDA School Breakfast Program	12,818	73,234	20,000	100,000	50,000
143 R 47114 000 000 00000 000	USDA - Other	4,844	4,245	3,000	30,000	15,000
Total federal, state, and local grants		129,690	407,241	173,000	610,000	273,950
Total revenues		355,682	417,571	428,000	654,300	578,450
EXPENDITURES						
Education Expenditures						
143 E 73100 165 735 00116 000	Cafeteria Personnel	32,599	31,406	35,700	35,700	35,700
143 E 73100 165 735 02000 000	Cafeteria Personnel	33,874	33,645	35,700	34,100	35,700
143 E 73100 189 735 00116 000	Other Salaries & Wages	45,681	62,716	56,100	57,700	61,000
143 E 73100 189 735 01000 000	Other Salaries & Wages	1,930	1,978	2,550	2,550	2,000
143 E 73100 189 735 02000 000	Other Salaries & Wages	44,061	46,975	56,100	49,300	51,000
143 E 73100 189 735 03000 000	Other Salaries & Wages	-	-	-	-	40,000
143 E 73100 201 735 00116 000	Social Security	4,543	5,439	6,500	6,500	6,000
143 E 73100 201 735 01000 000	Social Security	114	108	200	200	150
143 E 73100 201 735 02000 000	Social Security	4,562	4,591	6,500	6,500	5,500
143 E 73100 201 735 03000 000	Social Security	-	-	-	-	2,500
143 E 73100 204 735 00116 000	State Retirement	1,842	2,298	3,400	3,400	5,000
143 E 73100 204 735 01000 000	State Retirement	83	79	200	200	200
143 E 73100 204 735 02000 000	State Retirement	2,090	2,540	3,400	3,400	5,000
143 E 73100 204 735 03000 000	State Retirement	-	-	-	-	3,000
143 E 73100 206 735 00116 000	Life Insurance	96	155	200	200	200
143 E 73100 206 735 01000 000	Life Insurance	2	-	-	-	-
143 E 73100 206 735 02000 000	Life Insurance	128	153	200	200	200
143 E 73100 206 735 03000 000	Life Insurance	-	-	-	-	100
143 E 73100 207 735 00116 000	Medical Insurance	11,299	11,977	15,000	15,000	16,000
143 E 73100 207 735 01000 000	Medical Insurance	-	-	-	-	-
143 E 73100 207 735 02000 000	Medical Insurance	6,591	11,977	15,000	15,000	16,000
143 E 73100 212 735 00116 000	Employer Medicare	1,062	1,272	1,400	1,400	1,450
143 E 73100 212 735 01000 000	Employer Medicare	27	25	100	100	50
143 E 73100 212 735 02000 000	Employer Medicare	1,067	1,074	1,400	1,400	1,300
143 E 73100 212 735 03000 000	Employer Medicare	-	-	-	-	600
143 E 73100 336 735 00116 000	Maint & Repair-Equipment	-	-	2,000	2,000	2,000
143 E 73100 336 735 02000 000	Maint & Repair-Equipment	-	-	2,000	1,034	2,000
143 E 73100 355 735 02000 000	Travel	-	-	-	-	-
143 E 73100 399 735 00116 000	Other Contracted Services	320	-	1,500	1,500	1,500
143 E 73100 399 735 02000 000	Other Contracted Services	280	-	1,500	-	1,500
143 E 73100 399 735 03000 000	Other Contracted Services	-	-	-	-	1,500
143 E 73100 421 735 00116 000	Food Preparation Supplies	4,081	9,838	9,000	9,000	9,000
143 E 73100 421 735 02000 000	Food Preparation Supplies	3,909	5,840	7,000	7,000	7,500
143 E 73100 421 735 03000 000	Food Preparation Supplies	-	-	-	-	2,500
143 E 73100 422 735 00116 000	Food Supplies	53,506	70,147	64,550	176,438	100,000
143 E 73100 422 735 02000 000	Food Supplies	62,974	62,246	64,550	185,000	100,000

NON-MAJOR APPROPRIATED FUNDS (CONTINUED)

LSS Nutrition Fund (continued)

	ACTUAL		ORIG.	ESTIMATED	BUDGET
	FY2019-2020	FY2020-2021	BUDGET FY2021-2022		
EXPENDITURES (Continued)					
Education Expenditures (Continued)					
143 E 73100 422 735 03000 000 Food Supplies	\$ -	\$ -	\$ -	\$ -	\$ 25,000
143 E 73100 469 000 00000 000 USDA Commodities	11,702	-	-	-	-
143 E 73100 469 735 00116 000 USDA Commodities	-	11,627	15,000	15,000	15,000
143 E 73100 469 735 02000 000 USDA Commodities	-	7,975	15,000	15,000	15,000
143 E 73100 499 735 00116 000 Other Supplies & Materials	560	717	2,000	2,000	2,000
143 E 73100 499 735 02000 000 Other Supplies & Materials	730	91	2,000	2,000	2,000
143 E 73100 499 735 03000 000 Other Supplies & Materials	-	-	-	-	500
143 E 73100 524 735 00116 000 In-Service/Staff Development	390	-	125	125	125
143 E 73100 524 735 02000 000 In-Service/Staff Development	290	-	125	125	125
143 E 73100 599 735 00116 000 Other Charges	566	387	500	500	500
143 E 73100 599 735 02000 000 Other Charges	592	480	500	500	500
143 E 73100 599 735 03000 000 Other Charges	-	-	-	-	500
143 E 73100 710 735 00116 000 Food Service Equipment	2,720	109,637	500	1,762	500
143 E 73100 710 735 02000 000 Food Service Equipment	-	19,990	500	2,466	50
143 E 73100 710 735 03000 000 Food Service Equipment	-	-	-	-	500
Total education expenditures	334,271	517,383	428,000	654,300	578,450
Total expenditures	334,271	517,383	428,000	654,300	578,450
Net change in fund balance	21,411	(99,812)	-	-	-
Fund balance, beginning	191,814	213,225	113,413	113,413	113,413
Fund balance, ending	\$ 213,225	\$ 113,413	\$ 113,413	\$ 113,413	\$ 113,413

NON-MAJOR APPROPRIATED FUNDS (CONTINUED)

LSS Discretionary Grants Fund

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
REVENUES						
Federal, State, and Local Grants						
145 R 46980 000 000 00000 420	Safe Schools	\$ 35,730	\$ 37,750	\$ 10,000	\$ 38,990	\$ 10,000
145 R 46980 000 000 00000 421	School Safety	-	-	-	-	-
145 R 46980 000 000 00000 600	Other State Grants	73,000	73,000	73,000	73,000	73,000
Total federal, state, and local grants		108,730	110,750	83,000	111,990	83,000
Total revenues		108,730	110,750	83,000	111,990	83,000
EXPENDITURES						
Education Expenditures						
145 E 72130 309 000 00000 420	Contracts w Govt Agencies	10,000	10,000	10,000	10,000	10,000
145 E 72210 701 000 00000 420	Administration Equipment	-	1,558	-	28,990	-
145 E 72620 701 000 00000 420	Maintenance of Plant Equipment	25,730	26,192	-	-	-
145 E 72120 105 000 01000 600	Supervisor/Director	55,783	55,783	55,783	55,783	55,783
145 E 72120 201 000 01000 600	Social Security	3,382	3,459	3,459	3,459	3,459
145 E 72120 204 000 01000 600	State Retirement	2,789	2,789	2,789	2,789	2,789
145 E 72120 206 000 01000 600	Life Insurance	165	170	170	170	170
145 E 72120 212 000 01000 600	Employer Medicare	791	809	809	809	809
145 E 72120 499 000 01000 600	Other Supplies & Materials	4,092	2,500	2,500	2,500	2,500
145 E 72120 524 000 01000 600	In-Service/Staff Development	2,260	-	3,000	3,000	3,000
145 E 72120 790 000 01000 600	Other Equipment	3,738	7,490	4,490	4,490	4,490
Total education expenditures		108,730	110,750	83,000	111,990	83,000
Total expenditures		108,730	110,750	83,000	111,990	83,000
Net change in fund balance		-	-	-	-	-
Fund balance, beginning		-	-	-	-	-
Fund balance, ending		\$ -	\$ -	\$ -	\$ -	\$ -

NON-MAJOR APPROPRIATED FUNDS (CONTINUED)

LSS LEAP Fund

		ACTUAL		ORIG.	ESTIMATED	BUDGET
		FY2019-2020	FY2020-2021	BUDGET	FY2021-2022	FY2022-2023
				FY2021-2022	FY2021-2022	FY2022-2023
REVENUES						
Charges for Services						
146 R 43520 000 000 00116 000	LEAP Registration	\$ 7,210	\$ 600	\$ -	\$ -	\$ -
146 R 43581 000 000 00116 000	LEAP Fees	221,827	186,063	-	-	-
146 R 43581 000 000 02000 000	LEAP FEES	4,525	2,890	-	-	-
146 R 43581 000 000 01000 000	LEAP Fees	-	-	289,800	289,800	326,150
Total charges for services		233,562	189,553	289,800	289,800	326,150
Total revenues		233,562	189,553	289,800	289,800	326,150
EXPENDITURES						
Education Expenditures						
146 E 72610 189 000 00116 000	Other Salaries & Wages	-	26,001	26,707	26,707	32,000
146 E 72610 189 000 02000 000	Other Salaries & Wages	-	26,239	26,707	26,707	32,000
146 E 72610 201 000 00116 000	Social Security	-	1,591	1,656	1,656	2,000
146 E 72610 201 000 02000 000	Social Security	-	1,592	1,656	1,656	2,000
146 E 72610 204 000 00116 000	State Retirement	-	1,276	2,751	2,751	2,750
146 E 72610 204 000 02000 000	State Retirement	-	1,289	2,751	2,751	2,751
146 E 72610 206 000 00116 000	Life Insurance	-	90	200	200	100
146 E 72610 206 000 02000 000	Life Insurance	-	90	200	200	100
146 E 72610 212 000 00116 000	Employer Medicare	-	372	387	387	500
146 E 72610 212 000 02000 000	Employer Medicare	-	372	387	387	500
146 E 72610 415 000 00116 000	Electricity	9,343	15,521	15,000	15,000	15,000
146 E 72610 415 000 02000 000	Electricity	8,430	8,977	10,000	10,000	10,000
146 E 73300 105 000 00116 000	Supervisor/Director	6,201	7,499	10,000	10,000	18,000
146 E 73300 105 000 01000 000	Supervisor/Director	30,209	31,783	35,700	35,700	35,000
146 E 73300 105 000 02000 000	Supervisor/Director	-	-	-	-	18,000
146 E 73300 116 000 00116 000	Teachers (Certified)	17,703	15,336	20,000	20,000	22,000
146 E 73300 116 000 02000 000	Teachers	-	3,945	4,000	4,000	5,000
146 E 73300 169 000 00116 000	LEAP Staff (Non-certified)	38,778	38,639	50,000	50,000	50,000
146 E 73300 169 000 02000 000	LEAP Staff (Non-certified)	33,678	23,887	37,348	37,348	37,999
146 E 73300 189 000 00116 000	Other Salaries & Wages	24,811	23,514	17,000	14,799	5,000
146 E 73300 189 000 01000 000	Other Salaries & Wages	1,930	1,834	2,000	2,000	2,500
146 E 73300 201 000 00116 000	Social Security	3,912	3,871	5,000	5,000	7,000
146 E 73300 201 000 01000 000	Social Security	1,988	2,080	2,500	2,500	2,500
146 E 73300 201 000 02000 000	Social Security	2,027	1,668	2,500	2,500	3,800
146 E 73300 204 000 00116 000	State Retirement	3,534	3,498	3,500	3,500	3,700
146 E 73300 204 000 01000 000	State Retirement	1,593	1,668	1,500	1,500	1,600
146 E 73300 204 000 02000 000	State Retirement	1,008	1,220	1,500	1,500	1,600
146 E 73300 206 000 00116 000	Life Insurance	59	31	100	100	100
146 E 73300 206 000 01000 000	Life Insurance	106	104	150	150	150
146 E 73300 206 000 02000 000	Life Insurance	4	-	100	100	-
146 E 73300 207 000 00116 000	Medical Insurance	1,031	502	1,000	1,000	1,000
146 E 73300 212 000 00116 000	Employer Medicare	1,177	1,133	1,500	1,500	1,500
146 E 73300 212 000 01000 000	Employer Medicare	465	486	1,000	1,000	1,000
146 E 73300 212 000 02000 000	Employer Medicare	474	390	1,000	1,000	1,000
146 E 73300 399 000 00116 000	Other Contracted Services	1,096	2,664	-	1,000	1,000
146 E 73300 399 000 02000 000	Other Contracted Services	224	500	-	500	1,000
146 E 73300 422 000 00116 000	Food Supplies	2,735	1,968	1,500	1,880	2,000
146 E 73300 422 000 02000 000	Food Supplies	1,169	1,250	1,500	1,185	2,000
146 E 73300 499 000 00116 000	Other Supplies & Materials	96	284	500	366	500
146 E 73300 499 000 02000 000	Other Supplies & Materials	48	34	500	120	500
146 E 73300 524 000 00116 000	In-Service/Staff Development	567	-	-	-	-
146 E 73300 790 000 00116 000	Equipment	112	-	-	408	500
146 E 73300 790 000 02000 000	Equipment	-	-	-	742	500
Total education expenditures		194,508	253,198	289,800	289,800	326,150
Total expenditures		194,508	253,198	289,800	289,800	326,150
Net change in fund balance		39,054	(63,645)	-	-	-
Fund balance, beginning		347,104	386,158	322,513	322,513	322,513
Fund balance, ending		\$ 386,158	\$ 322,513	\$ 322,513	\$ 322,513	\$ 322,513

OTHER FUND FINANCIAL PLANS

Sewer Fund

		ACTUAL		PLAN	ESTIMATED	PLAN
		FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	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	202,206
412 E 43250 121 000 00000 000	SEW - Regular Employee	116,940	131,671	221,636	150,000	239,327
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	34,273
412 E 43250 142 000 00000 000	SEW - Insurance	42,260	49,634	113,478	60,000	124,059
412 E 43250 143 000 00000 000	SEW - Retirement	12,566	13,823	14,691	10,000	21,513
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	12,503
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	650,240
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
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	1,594,810
Operating income		968,289	554,101	783,046	595,659	937,239

OTHER FUND FINANCIAL PLANS (CONTINUED)

Sewer Fund (Continued)

	ACTUAL		PLAN	ESTIMATED	PLAN
	FY2019-2020	FY2020-2021	FY2021-2022	FY2021-2022	FY2022-2023
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)
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	5,673,614
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	\$ 19,360,401
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	\$ (1,973,096)
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	\$ 5,673,614
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	(1,973,096)
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	\$ 1,622,282

APPENDIX

Demographic and Economic Statistics

The beautiful city of Lakeland, TN is quickly becoming one of the most desirable and most prosperous communities in the Memphis Metro area. Over the past five years, Lakeland has strategically invested in and planned for future growth from both a residential and commercial standpoint.

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

In addition, opening in fall 2022 is the new high school at LPS, which promises to be one of the top performing school systems in Tennessee. The expanded LPS will include a new varsity gym with capacity for 2000, a performing arts auditorium with a capacity for 800, and a full range of academic, athletic, and fine arts facilities.

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

Principle Employers

Current and Nine Years Ago

Taxpayer	2021		2012	
	No. of Employees	Rank	No. of Employees	Rank
Lakeland School System	219	1	-	
A2H	90	2	65	2
Cracker Barrell	82	3	130	1
The Pet Hospitals	58	4	-	
City of Lakeland	40	5	30	3
Zaxby's	35	6	20	9
Renaissance Group, Inc.	30	7	30	4
Sonic Drive-In	27	8	20	7
Sprouts	25	9	-	
Gibson Paving	21	10	25	5
Learning Tree Day Care Center	-		22	6
Walgreens	-		20	8
Cannon Chiropractic, PLLC	-		20	10
Total for ten largest employers	627		382	

Source: Lakeland Chamber of Commerce and City staff survey of employers

APPENDIX (CONTINUED)

Demographic and Economic Indicators

Year	Population (a)	Total Personal Income (b)	Per Capita Personal Income (c)	Unemployment Rate (d)
2021	13,904	\$ 803,763,546	\$ 57,808 (e)	7.6%
2020	12,642	698,003,580	55,213 (e)	11.6%
2019	12,647	665,662,198	52,634	4.6%
2018	12,617	657,774,678	52,134	4.9%
2017	12,606	653,848,008	51,868	4.7%
2016	12,612	682,006,512	54,076	5.9%
2015	12,618	677,397,330	53,685	7.0%
2014	12,618	682,204,788	54,066	8.0%
2013	12,624	640,554,384	50,741	9.6%
2012	12,621	637,032,354	50,474	9.4%

Sources:

- (a) Estimates of population obtained from census.gov for the calendar year falling within the fiscal year. Data for fiscal year 2021 is based on the 2020 Census results.
- (b) Calculated estimate of total personal income as population times per capita personal income.
- (c) Data obtained from data.census.gov (unless otherwise indicated) for the calendar year falling within the fiscal year and for the census tracts related to the City of Lakeland.
- (d) Data obtained from U.S. Bureau of Labor Statistics for Shelby County, as the most relevant measure to present given that the majority of Lakeland residents are employed not within the City of Lakeland, but in the greater Shelby County. Data is presented as of June of each fiscal year end.
- (e) Estimated based on State of Tennessee personal income growth of 4.7 percent and 4.9 percent for 2021 and 2020, respectively, as reported on bea.gov.

Sewer Rates

Rates:

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

APPENDIX (CONTINUED)

Principal Property Taxpayers

The principal property taxpayers listed below were for the taxes levied in 2021 to fund fiscal year 2022:

Name of Taxpayer	Nature of Property	2021			
		Tax Levied	Percentage of Total	Assessment	Rank
Lakeland Apartments TN Assoc LLC	Apartments	\$ 141,105	2.98%	\$ 13,567,800	1
Lake District LLC	Developing commercial property	48,759	1.03%	4,688,400	2
CB Associates LLC	Strip center	37,497	0.79%	3,605,440	3
Lakeland 64 LLC	Fitness center	24,404	0.52%	2,346,560	4
Music City Publishing LLC	Strip center	22,359	0.47%	2,149,920	5
Countrybridge Partners LP	Strip center	16,207	0.34%	1,558,360	6
Highway 64 Center LLC	Strip center	14,979	0.32%	1,440,240	7
TFB LLC	Developing residential property	14,457	0.31%	1,390,050	8
Orange Grove Utilities Inc (Walgreens)	Retail pharmacy	13,702	0.29%	1,317,520	9
Collection at Lakeland LLC	Developing commercial property	11,981	0.25%	1,152,040	10
Total for ten largest taxpayers		345,450	7.30%	33,216,330	
Total for all other taxpayers		4,384,589	92.70%	421,595,066	
Total		\$ 4,730,039	100%	\$ 454,811,396	

Source: Shelby County Tax Assessor

APPENDIX (CONTINUED)

Debt Information

Debt Limit

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

Bond Rating

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

Outstanding Debt Summary

The information below is provided as additional information related to the City's current debt obligations. Based on the City's [LTFP](#), annual debt service is expected to grow to approximately \$2.7 million by FY2027, while the metric "change in fund balance before capital and debt activities" in the General Fund will be \$6.6 million in that same year. This means that debt service encompasses 40 percent of the funds available for both capital and debt activities by the end of the LTFP. While still manageable, the City remains aware of this metric and the need for future economic growth aligned with the Board's [strategic plan](#) to mitigate the impact of debt on the City's current operations.

	AS OF JUNE 30, 2020	AS OF JUNE 30, 2021	ESTIMATED AS OF JUNE 30, 2022	BUDGET AS OF JUNE 30, 2023
General Obligation Bonds and Notes Payable:				
TN Municipal League Note, Series 2001				
<i>Variable interest, \$3.5 million, maturing 2024</i>	\$ 644,095	\$ 429,095	\$ 206,095	\$ -
TN Municipal League Note, Series 2008				
<i>Variable interest, \$4.5 million, maturing 2030</i>	2,738,000	-	-	-
Capital Outlay Note, Series 2015				
<i>Interest rate 2 - 5 percent, \$20 million, maturing 2028</i>	14,350,000	-	-	-
TLDA Construction Loan				
<i>Interest rate 1.89 percent, \$1.725 million, maturing 2040</i>	1,433,692	1,370,704	1,306,516	1,241,104
Bond Anticipation Note, Series 2019				
<i>Interest rate 1.55 percent, \$43.5 million, maturing 2022</i>	43,500,000	43,500,000	-	-
U.S. General Obligation Refunding Bonds, Series 2021				
<i>Interest rate 2.13 percent, \$5.195 million, maturing 2061</i>	-	5,194,500	5,110,765	5,025,250
U.S. General Obligation Refunding Bonds, Series 2021				
<i>Interest rate 2.13 percent, \$9.6 million, maturing 2061</i>	-	9,600,000	9,445,248	9,287,208
U.S. General Obligation Bonds, Series 2022 *				
<i>Interest rate 2.50 percent, \$45.205 million, maturing 2062</i>	-	-	45,205,500	44,534,821
Capital Outlay Note, Series 2022 *				
<i>Interest rate 3.50 percent, \$13.5 million, maturing 2023</i>	-	-	4,000,000	-
Other Long-Term Debt:				
Shelby County Settlement Liability				
<i>Discount rate .5 percent, 12 annual installments \$56,337</i>	332,443	277,771	222,825	167,603
2018 Capital Lease, ARS Education Finance				
<i>Discount rate 5.24 percent, maturing 2021</i>	70,462	-	-	-
2019 Capital Lease, Apple, Inc.				
<i>Discount rate 2.49 percent, maturing 2021</i>	34,701	-	-	-
Total General Obligation Debt	63,103,393	60,372,070	65,496,949	60,255,986
Sewer Utility Fund Note Payable:				
TN Municipal League Note, Series 2005				
<i>Variable interest, \$11 million, maturing 2026</i>	3,901,000	3,313,000	2,701,000	2,065,000
State Revolving Fund Note *				
<i>Interest rate 1.50 percent, \$15 million, maturing 2055</i>	-	-	-	3,748,948
Total Sewer Utility Debt	3,901,000	3,313,000	2,701,000	5,813,948
Total Debt	\$ 67,004,393	\$ 63,685,070	\$ 68,197,949	\$ 66,069,934

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

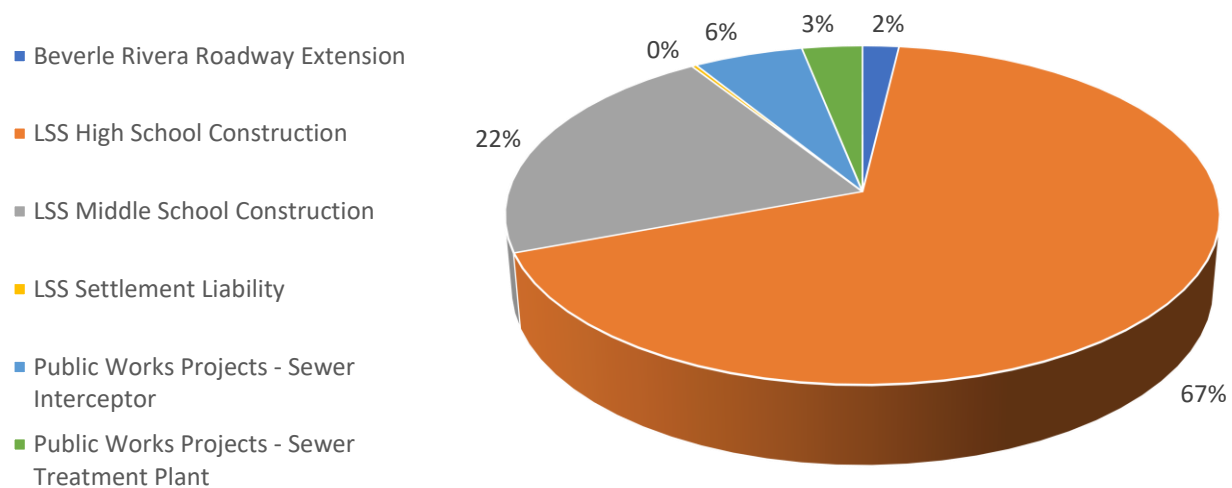
APPENDIX (CONTINUED)

Debt Information (Continued)

Debt Mix by Purpose

	AS OF JUNE 30, 2020	AS OF JUNE 30, 2021	ESTIMATED AS OF JUNE 30, 2022	BUDGET AS OF JUNE 30, 2023
Purpose of Debt Principal Outstanding:				
Beverle Rivera Roadway Extension	\$ 1,433,692	\$ 1,370,704	\$ 1,306,516	\$ 1,241,104
LSS Equipment	105,163	-	-	-
LSS High School Construction	43,500,000	43,500,000	45,205,500	44,534,821
LSS Middle School Construction	14,350,000	14,794,500	14,556,013	14,312,458
LSS Settlement Liability	332,443	277,771	222,825	167,603
Infrastructure - New Canada Road	-	-	4,000,000	-
Public Works Projects - Fire Station	644,095	429,095	206,095	-
Public Works Projects - 1-40 Interchange	2,738,000	-	-	-
Public Works Projects - Sewer Interceptor	-	-	-	3,748,948
Public Works Projects - Sewer Treatment Plant	3,901,000	3,313,000	2,701,000	2,065,000
Total Debt	\$ 67,004,393	\$ 63,685,070	\$ 68,197,949	\$ 66,069,934

Debt Mix by Purpose as of June 30, 2023



APPENDIX (CONTINUED)

Debt Information (Continued)

Debt Maturity Schedules

The schedules below are presented for planned debt outstanding as of June 30, 2023, and debt service for fiscal year 2024 through maturity.

Paid through Debt Service Fund:

	TLDA Construction Loan		U.S. G.O. Refunding Bonds, Series 2021		U.S. G.O. Refunding Bonds, Series 2021		U.S. G.O. Refunding Bonds, Series 2022		Shelby County Settlement Liability		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 66,660	\$ 24,336	\$ 87,332	\$ 106,787	\$ 161,399	\$ 197,353	\$ 687,446	\$ 1,113,371	\$ 55,498	\$ 839	\$ 1,058,335	\$ 1,442,686
2025	67,932	22,980	89,188	104,931	164,829	193,923	704,632	1,096,184	55,777	560	1,082,358	1,418,578
2026	69,228	21,600	91,083	103,036	168,331	190,421	722,248	1,078,569	56,328	281	1,107,218	1,393,907
2027	70,548	20,208	93,018	101,100	171,908	186,844	740,304	1,060,512	-	-	1,075,778	1,368,664
2028	71,892	18,768	94,995	99,123	175,561	183,191	758,812	1,042,005	-	-	1,101,260	1,343,087
2029	73,260	17,316	97,014	97,105	179,292	179,460	777,782	1,023,034	-	-	1,127,348	1,316,915
2030	74,664	15,828	99,075	95,043	183,102	175,650	797,227	1,003,590	-	-	1,154,068	1,290,111
2031	76,080	14,316	101,181	92,938	186,993	171,759	817,158	983,659	-	-	1,181,412	1,262,672
2032	77,532	12,780	103,331	90,788	190,966	167,786	837,587	963,230	-	-	1,209,416	1,234,584
2033	79,008	11,208	105,527	88,592	195,024	163,728	858,526	942,291	-	-	1,238,085	1,205,819
2034	80,520	9,600	107,769	86,350	199,169	159,583	879,989	920,827	-	-	1,267,447	1,176,360
2035	82,056	7,968	110,059	84,059	203,401	155,351	901,989	898,828	-	-	1,297,505	1,146,206
2036	83,616	6,300	112,398	81,721	207,723	151,029	924,539	876,278	-	-	1,328,276	1,115,328
2037	85,212	4,608	114,786	79,332	212,137	146,615	947,652	853,164	-	-	1,359,787	1,083,719
2038	86,832	2,880	117,225	76,893	216,645	142,107	971,344	829,473	-	-	1,392,046	1,051,353
2039	88,488	1,128	119,717	74,402	221,249	137,503	995,627	805,190	-	-	1,425,081	1,018,223
2040	7,576	13	122,260	71,858	225,951	132,801	1,020,518	780,299	-	-	1,376,305	984,971
2041	-	-	124,859	69,260	230,752	128,000	1,046,031	754,786	-	-	1,401,642	952,046
2042	-	-	127,512	66,607	235,656	123,096	1,072,182	728,635	-	-	1,435,350	918,338
2043	-	-	130,221	63,897	240,663	118,089	1,098,986	701,831	-	-	1,469,870	883,817
2044	-	-	132,989	61,130	245,777	112,975	1,126,461	674,356	-	-	1,505,227	848,461
2045	-	-	135,815	58,304	251,000	107,752	1,154,622	646,194	-	-	1,541,437	812,250
2046	-	-	138,701	55,418	256,334	102,418	1,183,488	617,329	-	-	1,578,523	775,165
2047	-	-	141,648	52,470	261,781	96,971	1,213,075	587,742	-	-	1,616,504	737,183
2048	-	-	144,658	49,460	267,344	91,408	1,243,402	557,415	-	-	1,655,404	698,283
2049	-	-	147,732	46,386	273,025	85,727	1,274,487	526,330	-	-	1,695,244	658,443
2050	-	-	150,871	43,247	278,827	79,925	1,306,349	494,468	-	-	1,736,047	617,640
2051	-	-	154,077	40,041	284,752	74,000	1,339,008	461,809	-	-	1,777,837	575,850
2052	-	-	157,352	36,767	290,803	67,949	1,372,483	428,334	-	-	1,820,638	533,050
2053	-	-	160,695	33,423	296,982	61,770	1,406,795	394,022	-	-	1,864,472	489,215
2054	-	-	164,110	30,008	303,293	55,459	1,441,965	358,852	-	-	1,909,368	444,319
2055	-	-	167,597	26,521	309,738	49,014	1,478,014	322,803	-	-	1,955,349	398,338
2056	-	-	171,159	22,960	316,320	42,432	1,514,965	285,852	-	-	2,002,444	351,244
2057	-	-	174,796	19,323	323,042	35,710	1,552,839	247,978	-	-	2,050,677	303,011
2058	-	-	178,510	15,608	329,906	28,846	1,591,660	209,157	-	-	2,100,076	253,611
2059	-	-	182,304	11,815	336,917	21,835	1,631,451	169,366	-	-	2,150,672	203,016
2060	-	-	186,178	7,941	344,076	14,676	1,672,237	128,579	-	-	2,202,491	151,196
2061	-	-	187,508	3,985	346,540	7,364	1,714,043	86,773	-	-	2,248,091	98,122
2062	-	-	-	-	-	-	1,756,898	43,922	-	-	1,756,898	43,922
	<u>\$ 1,241,104</u>	<u>\$ 211,837</u>	<u>\$ 5,025,250</u>	<u>\$ 2,348,629</u>	<u>\$ 9,287,208</u>	<u>\$ 4,340,520</u>	<u>\$ 44,534,821</u>	<u>\$ 25,697,037</u>	<u>\$ 167,603</u>	<u>\$ 1,680</u>	<u>\$ 60,255,986</u>	<u>\$ 32,599,703</u>

APPENDIX (CONTINUED)

Debt Information (Continued)

Debt Maturity Schedules (Continued)

Paid through Sewer Fund:

	Tennessee Municipal League Note, Series 2005 (1)		State Revolving Fund Note		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 661,000	\$ 5,427	\$ -	\$ 56,234	\$ 661,000	\$ 61,661
2025	688,000	3,636	-	56,234	688,000	59,870
2026	716,000	1,772	99,869	56,234	815,869	58,006
2027	-	-	101,367	54,736	101,367	54,736
2028	-	-	102,887	53,216	102,887	53,216
2029	-	-	104,431	51,672	104,431	51,672
2030	-	-	105,997	50,106	105,997	50,106
2031	-	-	107,587	48,516	107,587	48,516
2032	-	-	109,201	46,902	109,201	46,902
2033	-	-	110,839	45,264	110,839	45,264
2034	-	-	112,502	43,602	112,502	43,602
2035	-	-	114,189	41,914	114,189	41,914
2036	-	-	115,902	40,201	115,902	40,201
2037	-	-	117,641	38,463	117,641	38,463
2038	-	-	119,405	36,698	119,405	36,698
2039	-	-	121,196	34,907	121,196	34,907
2040	-	-	123,014	33,089	123,014	33,089
2041	-	-	124,859	31,244	124,859	31,244
2042	-	-	126,732	29,371	126,732	29,371
2043	-	-	128,633	27,470	128,633	27,470
2044	-	-	130,563	25,540	130,563	25,540
2045	-	-	132,521	23,582	132,521	23,582
2046	-	-	134,509	21,594	134,509	21,594
2047	-	-	136,527	19,577	136,527	19,577
2048	-	-	138,575	17,529	138,575	17,529
2049	-	-	140,653	15,450	140,653	15,450
2050	-	-	142,763	13,340	142,763	13,340
2051	-	-	144,904	11,199	144,904	11,199
2052	-	-	147,078	9,025	147,078	9,025
2053	-	-	149,284	6,819	149,284	6,819
2054	-	-	151,523	4,580	151,523	4,580
2055	-	-	153,797	2,307	153,797	2,307
	<u>\$ 2,065,000</u>	<u>\$ 10,835</u>	<u>\$ 3,748,948</u>	<u>\$ 1,046,615</u>	<u>\$ 5,813,948</u>	<u>\$ 1,057,450</u>

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

APPENDIX (CONTINUED)

Department Descriptions

City departments are described below. Major priorities (departmental goals and objectives), including performance data and measures focused on results and accomplishments, are included in the [Strategic Planning](#) section of this Annual Budget.

General Government - The function includes government administration, City court, the Board of Commissioners, finance, human resources, and ITS functions and related roles. All expenditures related to the Board of Commissioners, the City Attorney, the City Judge, the City Manager, Public Relations, Finance and HR, and ITS are reported in this functional classification.

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

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

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

Public Works - The Public Works function is responsible for general grounds, building, and equipment maintenance for City-owned property. The Public Works staff and equipment costs are allocated between the General Fund, the Stormwater Fund, Street Aid Fund, and the Solid Waste Fund on a pro-rata basis determined by the allocable time spent on each functional area. The wastewater service staff are also a component of the Public Works department and function, providing maintenance of the sewer collection system and operating the Scotts Creek Wastewater Treatment Plant.

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

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

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

Education - The Education department/function within the City of Lakeland is comprised of the Lakeland School System and all related personnel, functions, and staff. LSS, like all Tennessee school systems, is subject to numerous academic and non-academic accountability measures through the TDOE. Per the TDOE website, the state's model is built on multiple indicators that make districts and schools successful, including state test scores and student growth data; English learner performance; low chronic absenteeism and out-of-school suspensions. Based on these accountability measures, Lakeland School System as previously been named an Exemplary School District, the highest designation possible, in the state of Tennessee. In addition, both of Lakeland School System's schools; Lakeland Elementary and Lakeland Preparatory School; have been named Reward Schools, the highest designation possible for schools.

Annual Budget Public Notice

Page 18

The Daily News, Memphis

Thursday, May 26, 2022

Public Notices

Court Notices

Continued from page 17

case that the residence of defendant, JAMES HULL, is unknown and cannot be ascertained upon diligent search and inquiry. IT IS THEREFORE ORDERED that the defendant appear in Circuit Court in the Shelby County Courthouse, Memphis, Tennessee within 30 days of the last date of this publication, and, plead, answer or demur to complainant's bill for divorce, or the same will be taken for confessed as to the defendant and this cause proceeded with ex parte, and that a copy of this order be published once a week for four consecutive weeks in the Daily News, a newspaper published in the Daily News, a newspaper published in Shelby County, Tennessee, on May 24th day of MAY, 2022.

TEMILKA D. GIPSON Circuit Court Clerk
DAVID SMITH Deputy Clerk
RYAN R. RICH Attorney for Complainant
May 26, June 2, 9, 16, 2022 Crd86015

IN THE JUVENILE COURT OF MEMPHIS AND SHELBY COUNTY, TENNESSEE

NO. EE2490
State of Tennessee
Department of Children's Services,
Petitioner,
vs.
Samuel Alim
Janice Hill,
Respondents
IN THE MATTER OF:
Julien Hill, D.O.B. 03/21/2014
Child Under Eighteen (18) Years of Age.

ORDER OF PUBLICATION
In this cause, it appears to the Court from the allegations of the sworn petition and the affidavit of the Petitioner that the residence of Respondent Samuel Alim is unknown and cannot be ascertained upon diligent search and inquiry; and that the whereabouts of said Respondent cannot be found or the post office address of said Respondent cannot be ascertained, and therefore, the ordinary process of law cannot be served upon him. IT IS THEREFORE ORDERED that Samuel Alim enter an appearance herein on July 15, 2022 at 9:00 A.M. at the Juvenile Court of Memphis and Shelby County, Tennessee at 616 Adams Avenue, Memphis, Tennessee, and plead or answer to the dependency and neglect petition filed herein, a copy of which may be obtained from the clerk of said Juvenile Court. JUDGMENT BY DEFAULT will be taken against you should you fail to appear and answer. A copy of this Order of Publication will be published for four consecutive weeks in the Daily News, a newspaper published in Shelby County, Tennessee.

JANIS FULLILOVE, Clerk of Court
by Charita Harris D.C.
Attn: Alex Talent, Attorney
May 26, June 2, 9, 16, 2022 Crd86017

IN THE JUVENILE COURT OF MEMPHIS AND SHELBY COUNTY, TENNESSEE

NO. DD7181
State of Tennessee
Department of Children's Services,
Petitioner,
vs.
Brittany Burnett
Desean Gatwood
Reginald Shelton,

RESPONDENTS
IN THE MATTER OF:

Syn Say Gatewood,
DOB: 07/15/2021
Christian Burnett,
DOB: 02/23/2020
Children Under Eighteen (18) Years of Age.

ORDER OF PUBLICATION
In this cause, it appears to the Court from the allegations of the sworn petition and the affidavit of the Petitioner that the residence of Respondent Reginald Shelton is unknown and cannot be ascertained by diligent search and inquiry; and that the whereabouts of said Respondent cannot be found or the post office address of said Respondent cannot be ascertained, and therefore, the ordinary process of law cannot be served upon him. IT IS THEREFORE ORDERED that Reginald Shelton enter an appearance herein on October 21, 2022 at 9:00 A.M. and January 27, 2023 at 9:00 A.M. at the Juvenile Court of Memphis and Shelby County, Tennessee at 616 Adams Avenue, Memphis, Tennessee, and plead or answer to the dependency and neglect petition filed herein, a copy of which may be obtained from the clerk of said Juvenile Court. JUDGMENT BY DEFAULT will be taken against you should you fail to appear and answer. A copy of this Order of Publication will be published for four consecutive weeks in the Daily News, a newspaper published in Shelby County, Tennessee.

JANIS FULLILOVE, Clerk of Court
by Charita Harris D.C.
Attn: Alex Talent, Attorney
May 26, June 2, 9, 16, 2022 Crd86018

IN THE JUVENILE COURT OF MEMPHIS AND SHELBY COUNTY, TENNESSEE

NO. AA1531
State of Tennessee
Department of Children's Services,
Petitioner,
vs.
Marissa Young,
Mother
Respondent.
IN THE MATTER OF:
Royalty Young, D.O.B. 04/18/2021
A Child Under Eighteen (18) Years of Age.

ORDER OF PUBLICATION
In this cause, it appears to the Court from the allegations of the sworn petition and the affidavit of the Petitioner that the residence of Respondent Marissa Young is unknown and cannot be ascertained by diligent search and inquiry; and that the whereabouts of said Respondent cannot be found or the post office address of said Respondent cannot be ascertained, and therefore, the ordinary process of law cannot be served upon her. IT IS THEREFORE ORDERED that Marissa Young enter an appearance herein on July 28th at 9:00 A.M. at the Juvenile Court of Memphis and Shelby County, Tennessee at 616 Adams Avenue, Memphis, Tennessee, and plead or answer to the dependency and neglect petition filed herein, a copy of which may be obtained from the clerk of said Juvenile Court. JUDGMENT BY DEFAULT will be taken against you should you fail to appear and answer. A copy of this Order of Publication will be published for four consecutive weeks in the Daily News, a newspaper published in Shelby County, Tennessee.

JANIS FULLILOVE, Clerk of Court

by Daisy Bouie D.C.
Attn: Kirk Stewart, Attorney
May 26, June 2, 9, 16, 2022 Crd86030

IN THE JUVENILE COURT OF MEMPHIS AND SHELBY COUNTY, TENNESSEE

NO. FF3278
State of Tennessee
Department of Children's Services,
Petitioner,
vs.
Reven Alexander
Joshua Williams
Tony Brewin/Bruin
Demarcus Williams,
Respondents.
IN THE MATTER OF:
Rayshod Alexander,
DOB: 08/09/2013
Raymond Alexander,
DOB: 10/17/2014

Jayden Alexander,
DOB: 01/07/2017
Joselyn Alexander,
DOB: 01/28/2018
Rahler Alexander,
DOB: 08/28/2020
Raylen Alexander,
DOB: 09/23/2021
Children Under Eighteen (18) Years of Age.

ORDER OF PUBLICATION
In this cause, it appears to the Court from the allegations of the sworn petition and the affidavit of the Petitioner that the residence of Respondent Tony Brewin/Bruin and Demarcus Williams is unknown and cannot be ascertained by diligent search and inquiry; and that the whereabouts of said Respondents cannot be found or the post office address of said Respondents cannot be ascertained, and therefore, the ordinary

process of law cannot be served upon them. IT IS THEREFORE ORDERED that Tony Brewin/Bruin and Demarcus Williams enter an appearance herein on October 21, 2022 at 9:00 A.M. at the Juvenile Court of Memphis and Shelby County, Tennessee at 616 Adams Avenue, Memphis, Tennessee, and plead or answer to the dependency and neglect petition filed herein, a copy of which may be obtained from the clerk of said Juvenile Court. JUDGMENT BY DEFAULT will be taken against you should you fail to appear and answer. A copy of this Order of Publication will be published for four consecutive weeks in the Daily News, a newspaper published in Shelby County, Tennessee.

JANIS FULLILOVE, Clerk of Court
by Charita Harris D.C.
Attn: Alex Talent, Attorney
May 26, June 2, 9, 16, 2022 Crd86019

Misc. Notices

Shelby County

CITY OF LAKELAND

Public Notices

2022-2023 Budget & Tax Rate Ordinance

In accordance with TCA § 6-56-206 notice is given that an Ordinance will be presented for the second reading and public hearing on June 9, 2022 beginning at 5:30 p.m. at Lakeland City Hall to establish a tax rate of \$1.04 for the 2022 Tax Year. The purpose of which is to appropriate the proceeds of the tax levy for the fiscal year 2022-2023 Annual Budget. All citizens are welcomed to attend and participate. The Board of Commissioners meeting agenda for June 9, 2022 will be published at www.lakelandtn.gov. The ordinance and budget are on file in the office of the Finance and Human Resources Director at City Hall and may be examined during normal working hours.

GENERAL FUND	2020-2021 ACTUAL	2021-2022 ESTIMATED	2022-2023 PROPOSED
REVENUES AND OTHER SOURCES			
LOCAL TAXES	\$ 6,849,076	\$ 7,212,513	\$ 7,825,937
STATE OF TENNESSEE	\$ 2,159,273	\$ 2,659,994	\$ 2,399,313
FEDERAL	\$ 1,152,895	\$ 8,689,213	\$ 13,248,000
OTHER SOURCES	\$ 16,067,143	\$ 54,513,358	\$ 4,713,555
TOTAL REVENUES AND OTHER SOURCES	\$ 26,228,387	\$ 73,075,078	\$ 28,186,815
EXPENDITURES AND OTHER USES			
SALARIES	\$ 1,321,194	\$ 1,783,803	\$ 2,006,024
OTHER COSTS	\$ 25,519,395	\$ 69,704,339	\$ 33,267,535
TOTAL EXPENDITURES AND OTHER USES	\$ 26,840,589	\$ 71,488,142	\$ 35,273,559
BEGINNING FUND BALANCE	\$ 11,900,033	\$ 11,287,831	\$ 12,874,767
ENDING FUND BALANCE	\$ 11,287,831	\$ 12,874,767	\$ 5,786,023
EMPLOYEE POSITIONS (FTE)	24.40	30.50	34.20
STATE STREET AID FUND			
REVENUES AND OTHER SOURCES			
STATE OF TENNESSEE	\$ 457,642	\$ 502,101	\$ 526,033
OTHER SOURCES	\$ 1,574,617	\$ 3,337,870	\$ 1,971,747
TOTAL REVENUES AND OTHER SOURCES	\$ 2,032,259	\$ 3,839,971	\$ 2,497,780
EXPENDITURES AND OTHER USES			
SALARIES	\$ 132,682	\$ 157,599	\$ 230,049
OTHER COSTS	\$ 1,638,324	\$ 4,172,164	\$ 2,333,514
TOTAL EXPENDITURES AND OTHER USES	\$ 1,771,006	\$ 4,329,763	\$ 2,563,563
BEGINNING FUND BALANCE	\$ 294,322	\$ 555,575	\$ 65,783
ENDING FUND BALANCE	\$ 555,575	\$ 65,783	\$ 0
EMPLOYEE POSITIONS (FTE)	3.80	4.00	4.70
DEBT SERVICE FUND			
REVENUES AND OTHER SOURCES			
OTHER SOURCES	\$ 18,873,886	\$ 49,363,900	\$ 10,223,275
TOTAL REVENUES AND OTHER SOURCES	\$ 18,873,886	\$ 49,363,900	\$ 10,223,275
EXPENDITURES AND OTHER USES			
OTHER COSTS	\$ 18,873,886	\$ 49,363,900	\$ 10,223,275
TOTAL EXPENDITURES AND OTHER USES	\$ 18,873,886	\$ 49,363,900	\$ 10,223,275
BEGINNING FUND BALANCE	\$ 42	\$ 42	\$ 42
ENDING FUND BALANCE	\$ 42	\$ 42	\$ 42
EMPLOYEE POSITIONS (FTE)	0.00	0.00	0.00
SEWER FUND			
REVENUES AND OTHER SOURCES			
OTHER SOURCES	\$ 1,910,118	\$ 2,204,888	\$ 7,314,190
TOTAL REVENUES AND OTHER SOURCES	\$ 1,910,118	\$ 2,204,888	\$ 7,314,190
EXPENSES AND OTHER USES			
SALARIES	\$ 244,411	\$ 263,679	\$ 443,592
OTHER COSTS	\$ 1,140,839	\$ 1,093,158	\$ 1,196,984
TOTAL EXPENSES AND OTHER USES	\$ 1,385,250	\$ 1,356,835	\$ 1,640,576
BEGINNING NET POSITION	\$ 12,316,614	\$ 12,841,482	\$ 13,689,535
ENDING NET POSITION	\$ 12,841,482	\$ 13,689,535	\$ 19,363,149
EMPLOYEE POSITIONS (FTE)	5.00	7.00	8.50
STORM WATER FUND			
REVENUES AND OTHER SOURCES			
OTHER SOURCES	\$ 461,557	\$ 228,568	\$ 203,445
TOTAL REVENUES AND OTHER SOURCES	\$ 461,557	\$ 228,568	\$ 203,445
EXPENDITURES AND OTHER USES			
SALARIES	\$ 30,119	\$ 38,167	\$ 40,717
OTHER COSTS	\$ 333,368	\$ 43,930	\$ 355,631
TOTAL EXPENDITURES AND OTHER USES	\$ 363,485	\$ 82,097	\$ 396,348
BEGINNING FUND BALANCE	\$ 168,394	\$ 266,466	\$ 412,935
ENDING FUND BALANCE	\$ 266,466	\$ 412,935	\$ 220,032
EMPLOYEE POSITIONS (FTE)	0.70	0.80	0.80

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APPENDIX (CONTINUED)

Annual Budget Public Notice (Continued)

Thursday, May 26, 2022

The Daily News, Memphis

Page 19

Public Notices

SOLID WASTE FUND	2020-2021 ACTUAL	2021-2022 ESTIMATED	2022-2023 PROPOSED
REVENUES AND OTHER SOURCES			
OTHER SOURCES	\$ 1,441,037	\$ 1,321,944	\$ 1,342,514
TOTAL REVENUES AND OTHER SOURCES	\$ 1,441,037	\$ 1,321,944	\$ 1,342,514
EXPENDITURES AND OTHER USES			
SALARIES	\$ 167,810	\$ 112,208	\$ 62,170
OTHER COSTS	\$ 1,538,357	\$ 1,238,541	\$ 1,475,455
TOTAL EXPENDITURES AND OTHER USES	\$ 1,706,167	\$ 1,350,749	\$ 1,537,625
BEGINNING FUND BALANCE	\$ 547,021	\$ 281,885	\$ 253,080
ENDING FUND BALANCE	\$ 281,885	\$ 253,080	\$ 57,969
EMPLOYEE POSITIONS (FTE)	2.20	2.20	1.50
LSS GENERAL PURPOSE SCHOOL FUND			
REVENUES AND OTHER SOURCES			
LOCAL TAXES	\$ 7,466,331	\$ 7,259,000	\$ 6,842,981
STATE OF TENNESSEE	\$ 10,549,886	\$ 11,016,333	\$ 12,291,512
OTHER SOURCES	\$ 930,547	\$ 771,715	\$ 805,005
TOTAL REVENUES AND OTHER SOURCES	\$ 18,946,764	\$ 19,047,048	\$ 21,939,498
EXPENDITURES AND OTHER USES			
SALARIES	\$ 10,876,939	\$ 11,357,473	\$ 13,944,448
OTHER COSTS	\$ 6,262,858	\$ 12,015,555	\$ 9,176,177
TOTAL EXPENDITURES AND OTHER USES	\$ 17,139,805	\$ 23,373,028	\$ 23,120,625
BEGINNING FUND BALANCE	\$ 7,057,079	\$ 8,864,038	\$ 4,538,058
ENDING FUND BALANCE	\$ 8,864,038	\$ 4,538,058	\$ 3,358,931
EMPLOYEE POSITIONS (FTE)	190.00	208.00	234.00
LSS FEDERAL PROJECTS FUND			
REVENUES AND OTHER SOURCES			
FEDERAL	\$ 1,576,591	\$ 5,428,676	\$ 1,071,032
TOTAL REVENUES AND OTHER SOURCES	\$ 1,576,591	\$ 5,428,676	\$ 1,071,032
EXPENDITURES AND OTHER USES			
SALARIES	\$ 846,179	\$ 856,668	\$ 539,354
OTHER COSTS	\$ 781,046	\$ 4,580,201	\$ 531,678
TOTAL EXPENDITURES AND OTHER USES	\$ 1,607,225	\$ 5,436,869	\$ 1,071,032
BEGINNING FUND BALANCE	\$ 55,061	\$ 24,427	\$ 17,234
ENDING FUND BALANCE	\$ 24,427	\$ 17,234	\$ 17,234
EMPLOYEE POSITIONS (FTE)	5.00	14.00	9.00
LSS NUTRITION FUND			
REVENUES AND OTHER SOURCES			
FEDERAL	\$ 407,241	\$ 610,000	\$ 273,950
OTHER SOURCES	\$ 10,330	\$ 44,300	\$ 304,500
TOTAL REVENUES AND OTHER SOURCES	\$ 417,571	\$ 654,300	\$ 578,450
EXPENDITURES AND OTHER USES			
SALARIES	\$ 176,720	\$ 179,350	\$ 225,400
OTHER COSTS	\$ 340,663	\$ 474,950	\$ 353,050
TOTAL EXPENDITURES AND OTHER USES	\$ 517,383	\$ 654,300	\$ 578,450
BEGINNING FUND BALANCE	\$ 213,225	\$ 113,413	\$ 113,413
ENDING FUND BALANCE	\$ 113,413	\$ 113,413	\$ 113,413
EMPLOYEE POSITIONS (FTE)	7.00	8.00	10.00
LSS STATE DISCRETIONARY GRANT FUND			
REVENUES AND OTHER SOURCES			
STATE OF TENNESSEE	\$ 110,750	\$ 111,990	\$ 83,000
TOTAL REVENUES AND OTHER SOURCES	\$ 110,750	\$ 111,990	\$ 83,000
EXPENDITURES AND OTHER USES			
SALARIES	\$ 55,783	\$ 55,783	\$ 55,783
OTHER COSTS	\$ 54,967	\$ 56,207	\$ 27,217
TOTAL EXPENDITURES AND OTHER USES	\$ 110,750	\$ 111,990	\$ 83,000
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -
EMPLOYEE POSITIONS (FTE)	1.00	1.00	1.00
LSS LEAP FUND			
REVENUES AND OTHER SOURCES			
OTHER SOURCES	\$ 189,553	\$ 289,800	\$ 326,150
TOTAL REVENUES AND OTHER SOURCES	\$ 189,553	\$ 289,800	\$ 326,150
EXPENDITURES AND OTHER USES			
SALARIES	\$ 196,677	\$ 227,261	\$ 257,499
OTHER COSTS	\$ 54,521	\$ 62,539	\$ 68,651
TOTAL EXPENDITURES AND OTHER USES	\$ 253,198	\$ 289,800	\$ 326,150
BEGINNING FUND BALANCE	\$ 386,158	\$ 322,513	\$ 322,513
ENDING FUND BALANCE	\$ 322,513	\$ 322,513	\$ 322,513
EMPLOYEE POSITIONS (FTE)	4.00	6.00	6.00
LSS CAPITAL PROJECTS FUND			
REVENUES AND OTHER SOURCES			
FEDERAL	\$ 487,886	\$ 371,457	\$ 500,000
OTHER SOURCES	\$ 123,301	\$ 5,377,500	\$ -
TOTAL REVENUES AND OTHER SOURCES	\$ 611,187	\$ 5,748,957	\$ 500,000
EXPENDITURES AND OTHER USES			
OTHER COSTS	\$ 20,629,398	\$ 27,397,679	\$ 2,227,500
TOTAL EXPENDITURES AND OTHER USES	\$ 20,629,398	\$ 27,397,679	\$ 2,227,500
BEGINNING FUND BALANCE	\$ 43,394,433	\$ 23,376,222	\$ 1,727,500
ENDING FUND BALANCE	\$ 23,376,222	\$ 1,727,500	\$ -
EMPLOYEE POSITIONS (FTE)	0.00	0.00	0.00

May 26, 2022 Mrd5925

NOTICE
Vehicles will be auctioned on June 12, 2022 @ 9am @ 3815 Winchester Rd. Memphis, TN 38118
2016 Hyundai Steel Industries - VIN# 3H3V532C3G0908005
May 12, 19, 26, 2022 Mrd55841

NOTICE
Vehicles will be auctioned on May 29, 2022 @ 9am @ 3815 Winchester Rd. Memphis, TN 38118
2007 Utility Trailer - VIN# 1U7Y525307G966429

Vehicles will be auctioned on June 6, 2022 @ 9am @ 3815 Winchester Rd. Memphis, TN 38118
2016 Hyundai Sonata - VIN# 5NPE24AF-7GH411418

Vehicles will be auctioned on June 10, 2022 @ 9am @ 3815 Winchester Rd. Memphis, TN 38118
2020 Honda Odyssey - VIN# 5FNRL-6H4L8000987

Vehicles will be auctioned on June 11, 2022 @ 9am @ 3815 Winchester Rd. Memphis, TN 38118
2011 Chevrolet Malibu - VIN# 1G1ZAS5E1-8BF303856

Vehicles will be auctioned on June 13, 2022 @ 9am @ 3815 Winchester Rd. Memphis, TN 38118
2004 Utility Trailer - VIN# 1U7Y525384P248106
2000 Chevrolet Silverado - VIN# 2GCEK19T4Y1233446
2006 Chrysler PT Cruiser - VIN# 3C3J755X6T281691

Vehicles will be auctioned on June 18, 2022 @ 9am @ 3815 Winchester Rd. Memphis, TN 38118
2015 Nissan Versa - VIN# 3N1CE2CP-9FL361664

Vehicles will be auctioned on June 17, 2022 @ 9am @ 3815 Winchester Rd. Memphis, TN 38118
1996 Chevrolet C1500 - VIN# 2GCEC-19M2T1144277
2005 Kawasaki Zx600 - VIN# JNA-ZX4J125A058700

Vehicles will be auctioned on June 20, 2022 @ 9am @ 3815 Winchester Rd. Memphis, TN 38118
1996 Mercury Grand Marquis - VIN# 2MELM75W8T816900

Vehicles will be auctioned on June 21, 2022 @ 9am @ 3815 Winchester Rd. Memphis, TN 38118
2005 Chevrolet SC1 - VIN# 1GCEC14V15Z1014
May 26, 2022 Mrd56026

Receiver's Auction Sale POSTPONED
767 Ayers Street, Memphis, Tennessee 38107

By order of the Environmental Court of Shelby County, Tennessee in the suit City of Memphis, Tennessee ("Plaintiff") v. 767 Ayers Street ("Defendant"), the Receiver, Build it Better, in execution of a receiver's lien in the amount of \$78,665.73 as of April 14, 2021, subject to adjustments as permitted by law for eligible expenditures by the Receiver occurring thereafter, will offer for sale by public auction the property located at 767 Ayers Street, Tax Map 114P, Parcel ID 002703000006, being more particularly described as Lot 012, Frank M. Griffin, as appears on record in the Office of the Register of Shelby County, Tennessee.
DUE TO A RECENT COURT ORDER, the auction that was scheduled to take place at the southwest entrance to the Shelby County Courthouse located at 140 Adams Ave., Memphis, TN 38103

on Friday, May 27, 2022 at 12:00pm WILL HAVE TO BE CONTINUED TO A LATER DATE AND TIME.
TERMS OF SALE: The property will be sold to the highest bidder subject to confirmation by the Shelby County Environmental Court. The minimum bid will be the full amount of the Receiver's lien.

This sale is subject to all matters shown on any applicable recorded Plat or Plan; any unpaid taxes and assessments; any restrictive covenants, easements or setback lines that may be applicable; and rights of redemption of property owner by July 1, 2022. The right is reserved to adjourn the day of the sale to another day, time, and place certain without further publication, upon announcement at the time and place for the sale set forth above.
May 26, 27, 2022 Mrd6032

NOTICE TO THE PUBLIC
The following person(s) has asked the City of Memphis Alcohol Commission for permission to sell beer for Beer-On-premise consumption.

APPLICANT: Select Hotels Group LLC
DBA: Caption by Hyatt Beale Street Memphis
LOCATION: 245 South Front Street
Anyone desiring to circulate a petition FOR or AGAINST said establishment selling beer at this location must secure the petition blanks from the undersigned Commission at 2714 Union Ave. Extended, 1st Floor.
Must be filed no later than Tuesday, May 31, 2022.

Jared Johnson, Chairman
Anna Vergas-Blaiz, Member
Claudette Boyd, Member
Barry Chase, Member
Chad Hampton, Member
Brian Harris, Member
Renee Poe, Member
Steven Reid, Member
Johnnie Wallace-Gault, Member
Yolanda Fullilove, Executive Secretary,
City of Memphis Alcohol Commission
May 26, 2022 Mrd6034

NOTICE OF PUBLIC SALE
The following units will be sold by on-line auction, at www.storageauctions.com, due to non-payment of rent to satisfy owner's lien, by Storage Towne of America 7845 E. Shelby Dr., Memphis, TN 38125.

All goods are sold as is/where is and must be removed by the time stated online after purchase.
The Tenant has until June 8th 2022 by 5 pm to settle debt. Owners reserve the right to buy or reject any bid. ALL SALES FINAL. Payment at facility is CASH ONLY. UNITS TO BE SWEEP BROOM CLEAN, All Items Removed. No Dumpster Use.
The online auction will be conducted on www.storageauctions.com website and it will conclude: June 9th, 2022 at 9:00 am
660 Terrace O. Lanier; 578 Malone, Shemika
May 26, 2022 Mrd6035

NOTICE
Vehicle Auction on June 21, 2022 at 10:00 a.m. at Auto Express, 3444 Casino Way, Robinsonville, MS 38664. 2008 Infiniti Vn# JN4BY01E76M208752. Owner: Tanisha C Thomas. Lienholder: Tractor Financial Services.

Vehicle Auction on June 21, 2022 at 10:00 a.m. at Raines Auto, 600 E Raines, Memphis, TN 38118. 2014 Ford Vn# 3FA6P0H0D0R233533. Owners: Josephine Candidate, Walter Hoof, Lienholder: AF Title Co.
May 26, 2022 Mrd6036

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APPENDIX (CONTINUED)

Glossary of Terms

Term or Acronym	Definition
Accrual Basis	A method of recording revenues and expenditures/expenses as incurred, without regard to the timing of the collection or payment.
ADA	Americans with Disabilities Act.
Annual Budget	A budget of the revenues and expenditures for the City of Lakeland, Tennessee, for a period from July 1 st to June 30 th .
Appropriation	Legal authorization granted by the Board of Commissioners to expend funds for specific purposes, typically limited in amount and the timing in which it may be expended.
ARPA	American Rescue Plan Act of 2021.
Assessed Value	The estimate of fair market value assigned to property, generally by the county appraiser.
Balanced Budget	A budget in which the revenues and sources of funds, including fund balance, equal or exceed total expenditures.
BOC	Board of Commissioners of the City of Lakeland, Tennessee.
Budget Calendar	The schedule of key dates in the annual budget preparation process.
CAC	Community Advisory Committee of the City of Lakeland.
Capital Expenditure	See "Capital Outlay."
Capital Outlay	Funds expended for the purchase, construction, or extension of the useful life of assets (equipment, land, infrastructure, buildings, vehicles, etc.) that generally have a useful life of more than one year.
Cash Basis	A method of recording revenues when received and expenditures when paid, without regard to the period for the which the payments are due or incurred.
Charges for Services	Fees received from fee-based services.
CIP	Capital Improvement Plan – see further definition in the Financial Policies section.
City	The City of Lakeland, Tennessee.
COVID-19	Refers to the novel Coronavirus public health pandemic experienced in the spring of calendar year 2020.
Debt	An obligation to repay an amount received.
Debt Service	The payments of principal, interest, and fees on loans, notes, or bonds.
Ed	Abbreviation for Education.
EDGE	Short form for the Memphis and Shelby County Economic Development Growth Engine.
EF	Enterprise fund – a proprietary fund type that closely represent a business enterprise in terms of revenue generation and accounting.
EIS	Enrollment Information System.
Encumbrance	A recorded expenditure commitment that represents a contract to purchase goods or services.
Enterprise Fund	A proprietary fund type that closely represent a business enterprise in terms of revenue generation and accounting.
Expenditure	The cost of goods or services received, without regard to the timing of payment.
Federal	Pertaining to the rules, laws, or regulations of the various governmental oversight agencies of the United States of America.
Fiscal Year	The twelve-month period of the budget cycle – for Lakeland, the period from July 1 st to June 30 th of the following year.

APPENDIX (CONTINUED)

Term or Acronym	Definition
FTE	Full-time equivalent – typically used in reference to personnel position counts. One full-time equivalent employee typically represents a position responsible for working at least 35 hours in a given week for 52 weeks of the year.
Fund Balance	The term used to describe the equity in governmental funds. Specifically, the difference between the assets, liabilities, and deferred inflows of resources as of a given point in time.
FY	Fiscal year.
FYE	Fiscal year end/ending/ended.
G.O. or GO	General Obligation, generally referring to indebtedness that is owed from the general available funds of the government.
GAAP	Accounting principles generally accepted in the United States of America.
GIS	Geographic Information System.
Governmental Fund	A grouping used in accounting for primarily tax-supported activities of a governmental entity. Unlike proprietary funds, any fees charged typically do not fully cover the costs of services provided. Governmental funds are used to account for activities that support the general population and constituents of the local government.
GPSF	LSS's General Purpose School Fund.
Grant	A non-exchange transaction in which one entity provides funds to another entity without expectation of reciprocal services rendered or received.
HR	Human resources.
Intergovernmental Revenue	Funds received from a separate governmental entity. Funds transferred between the City of Lakeland and Lakeland School System are not intergovernmental revenues, but rather fund transfers.
IH	International Harvester, generally used in the naming of the International Harvester Park and related facilities.
K	Following a number, an abbreviation for thousand.
Lakeland	The City of Lakeland, Tennessee.
LDR	Land Development Regulations.
LES	Lakeland Elementary School.
LMPS	Lakeland Middle Preparatory School.
LSS	The Lakeland School System.
LTFP	Long-term financial plan – see further definition in the Financial Policies section.
M	Following a number, an abbreviation for million.
MAAC	Memphis-Arlington Athletic Complex.
Major Fund	A fund meeting the qualitative and/or quantitative requirements, per GAAP, for treatment and separate reporting as a major fund in governmental financial reporting.
Modified Accrual Basis	A method of recording current financial resources (revenues) and expenditures to be paid from current financial resources.
MTAS	The Municipal Technical Advisory Service of the University of Tennessee.
Municipality	The City of Lakeland, Tennessee, unless as otherwise defined in the Annual Budget.
Net Position	The term used to describe the equity in proprietary or enterprise funds. Specifically, the difference between the assets and deferred outflows of resources, and the liabilities and deferred inflows of resources as of a given point in time.

APPENDIX (CONTINUED)

Term or Acronym	Definition
Non-major Fund	A fund that does not meet the qualitative or quantitative requirements, per GAAP, for treatment and separate reporting as a major fund in governmental financial reporting.
OPEB	Post-employment benefits other than pensions. OPEB typically refers to continuing health benefits for retirees of LSS.
Ordinance	A legislative enactment of the Board of Commissioners enforceable within the boundaries of the municipality.
PILOT	Payment in lieu of taxes – a public economic development incentive related to agreed-upon payments to be remitted from an entity in lieu of paying property taxes.
PRB	Parks and Recreation Board of the City of Lakeland.
Proprietary Fund	A grouping used in accounting for primarily fee-supported business-like activities of a governmental entity.
RFP	Request for proposals, generally used in the procurement of goods and/or services.
RFQ	Request for qualifications, generally used in the procurement of professional services contracts.
ROW	Right-of-way.
SIS	Student Information System.
SLFRF	State and Local Fiscal Recovery Fund, a component of the ARPA grant program.
Special Revenue Fund	A governmental fund type that is typically identified with a specific revenue stream with commitments or restrictions on use.
SRF	Special revenue fund – a governmental fund type that is typically identified with a specific revenue stream with commitments or restrictions on use.
SRLF	State of Tennessee Revolving Loan Fund.
State	The State of Tennessee.
T.C.A.	Tennessee Code Annotated.
TCAP	Tennessee Comprehensive Assessment Program, the State of Tennessee's educational testing program since 1988.
TDEC	Tennessee Department of Environment and Conservation.
TDOE	Tennessee Department of Education.
TDOT	Tennessee Department of Transportation.
Tax Levy	Total amount of tax to be collected based upon tax rates and assessed values of personal and real property.
TIFF or TIF	Tax increment financing – a public financing method used as a subsidy for economic development activities.
Transfer	The payment or receipt by a fund to or from another fund, without the expectation that the amounts will be repaid.
TVA	The Tennessee Valley Authority.
USDA	United States Department of Agriculture.
Working Capital	Current assets less current liabilities.
WWTP	Wastewater Treatment Plant.

Meeting Date: Thursday, May 19, 2022

Subject: Ordinance O-9-2022 – An Ordinance to Amend the Land Development Regulations of the City of Lakeland, Tennessee, to Clarify Requirements for Fence Materials in Buffers and Yards and to Grant the Design Review Commission the Authority to Permit Alternative Fence Materials, Colors, Height, Opacity, and Opening Intervals

Staff Contact: Donald Anthony, Planning Director

PLANNING COMMISSION RECOMMENDATION

The Lakeland Municipal Planning Commission considered this item at its April 21, 2022, meeting and voted unanimously (6-0) to send the item forward to the Board of Commissioners with a favorable recommendation. The Planning Commission included the following condition in its recommendation:

1. Modify the Ordinance to remove the exclusion of vinyl fencing as a by-right option.

DISCUSSION

At the April 21, 2022, Lakeland Municipal Planning Commission meeting, staff presented the Planning Commission an amendment to the Land Development Regulations to remove PVC fencing as a by-right option in commercial buffers and yards. The proposed amendment was crafted as a means of improving aesthetics and reducing maintenance issues in commercial areas.

If approved, the amendment would have made steel the only by-right option for fence material in front, side, and rear buffers in commercial areas. In side and rear yards, brick, stone, wood, composite wood, and metal would have remained available as by-right options for fence materials. Although PVC was to be removed as a by-right option, the amendment included language that would have granted the Design Review Commission (DRC) the authority to permit alternative materials (including PVC), colors, height, opacity levels, and opening intervals when such alternatives were deemed integral to and consistent with the development of a site.

The Planning Commission unanimously opposed the amendment as written. The Commission was particularly concerned with the removal of PVC fencing as a by-right option. While the Commission supported granting the DRC the authority to permit alternative materials, Commissioners expressed concern that such authority would not preclude a future DRC from refusing to consider PVC fencing in the future.

Based on the Planning Commission's feedback and conditional approval of the proposed Ordinance, staff has updated the Ordinance to remove PVC as an excluded by-right fence material. The revised Ordinance clarifies fencing requirements (replacing *is* with *shall* in certain places) and retains the language granting the DRC the authority to approve alternative materials, colors, height, opacity, and opening intervals when such alternatives are deemed to be integral to and consistent with the development of a site.

Both the original version and the revised version of the proposed Ordinance are attached to this staff report.

ORDINANCE O-09-2022

AN ORDINANCE TO AMEND THE LAND DEVELOPMENT REGULATIONS OF THE CITY OF LAKE LAND, TENNESSEE, TO REQUIRE DESIGN REVIEW COMMISSION APPROVAL OF PVC FENCING IN ALL FRONTAGE BUFFERS AND ALONG ALL PROPERTY LINES IN COMMERCIAL ZONING DISTRICTS

WHEREAS, the City of Lakeland Board of Commissioners adopted zoning regulations as part of the City's Land Development Regulations in 2013; and

WHEREAS, the Land Development Regulations have been subsequently amended as necessary to promote the health, safety, and welfare of the citizens of Lakeland; and

WHEREAS, a stated purposed of the Land Development Regulations is *to guide development to minimize visual clutter and promote economic and social stability within the community*; and

WHEREAS, the enactment of land use regulations to enhance quality of life by preserving the City's character and desirable aesthetic features is a valid use of the City's zoning authority; and

WHEREAS, the City of Lakeland desires to enhance quality of life and preserve the City's character and desirable aesthetic features by limiting the use of certain fencing materials in frontage buffers in all zoning districts and along all property lines in commercial developments; and

WHEREAS, the Lakeland Municipal Planning and Design Review Commission voted in favor of recommending that the Lakeland Board of Commissioners amend the Land Development Regulations by limiting the use of certain fencing materials in frontage buffers in all zoning districts and along all property lines in commercial developments;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF LAKE LAND, TENNESSEE as follows:

SECTION 1. Article III, Section 5 of the City of Lakeland Land Development Regulations is hereby amended by removing the text highlighted and stricken through and adding the text highlighted and bolded as follows:

III. Zoning Regulations

Section 5 – Landscape Standards

J. Frontage Buffer

3. Requirements. Typical frontage buffer requirements are illustrated in Figure 5.J-1.

...

- e. Fence. A minimum of three (3) and a maximum of four (4) feet in height steel or **PVC** picket

fence **is shall be** required, **and shall be** located two (2) feet from the back of the curb of the vehicular area.

~~(1) No other fence material is permitted.~~

~~(2) (1)~~ Fence colors **are shall be** limited to black, grey, or dark green.

~~(3) (2)~~ Fence opacity shall be no greater than sixty (60) percent, **and** no less than thirty (30) percent.

~~(4) (3)~~ A gate opening of six (6) feet **is shall be** permitted every one hundred (100) feet.

(4) The Design Review Commission shall have the authority to permit alternative fence materials, colors, height, opacity, and opening intervals when such alternative is deemed by the Design Review Commission to be integral to and consistent with the development of the site.

...

P. Fences and Walls

3. Requirements. Fences and walls shall adhere to the following standards.

...

d. Materials. All fences and walls shall meet the following requirements.

(1) Brick, stone, wood, composite wood, or metal are permitted fence and wall materials.

(a) PVC is permitted for all non-solid fencing **on lots in residential districts.**

(b) All materials shall be finished quality and durable, treated to prevent disease or decay.

(c) Through Lot fences and walls on the Rear Property Line shall be solid, consisting of stone or brick, or wood fences with masonry or stone columns a minimum of every fifty (50) feet on center.

(d) The Design Review Commission shall have the authority to permit alternative fence materials when such

alternative is deemed by the Design Review Commission to be integral to and consistent with the development of the site.

...

SECTION 2. That all Ordinances in conflict herewith are repealed to the extent of said conflict, and that this Ordinance shall take effect from and after its passage on final reading, the public welfare requiring it.

First Reading:
Public Hearing:
Second Reading:

Mike Cunningham, Mayor

ATTEST:

Debra Murrell, City Recorder

BYLAWS OF THE LAKELAND COMMUNITY ADVISORY BOARD

ARTICLE 1. NAME.

Section 1. The name of this Board is the Lakeland Community Advisory Board (CAB).

ARTICLE 2. OBJECT, PURPOSE AND SCOPE OF AUTHORITY.

Section 1. This Board is organized to inform the Lakeland Board of Commissioners (BOC) on matters that affect the vitality of all Lakeland neighborhoods. The key objectives of the Lakeland Community Advisory Board include:

- Improve communication between Lakeland residents, City staff and Board of Commissioners
- Provide citizens the opportunity for early engagement on important community issues/concerns
- Create an opportunity for Lakeland residents to learn more about City government and departments
- Provide input directly from their respective neighborhood areas to inform staff and Board of Commissioners to effectively allocate resources

Section 2. This Board operates under the authority of Lakeland Ordinance O-11-2022

ARTICLE 3. MEMBERSHIP.

Section 1. Number and classes of members.

- a. This body shall be composed of nine (9) members, one of which shall be a member of the Lakeland Board of Commissioners ("BOC"). The remaining eight (8) members shall be referred to as "Citizen Members".

Section 2. Eligibility and appointment of members.

- a. Special Qualifications.
 1. There are no special qualifications beyond those set forth in these Bylaws for membership in this body.
- b. Application process.
 1. All persons interested in becoming members of this body shall submit a written application upon the application form provided by the City of Lakeland.
- c. All members shall be appointed by the Lakeland Board of Commissioners as prescribed by Lakeland Municipal Code. Any necessary replacements shall be appointed by the BOC with a recommendation from the CAB as soon as possible after a vacancy is declared to serve the remaining term for the previous CAB member.
- d. All members of the CAB shall serve on a volunteer basis.

BYLAWS OF THE LAKELAND COMMUNITY ADVISORY BOARD

Section 3. The term of membership for all Citizen Members shall be two (2) years and the terms of the Citizen Members shall be staggered. The term of membership for the BOC Liaison shall be two (2) years. All members are eligible for multiple and/or consecutive terms of appointment.

Section 4. Membership requirements.

a. Requirements for maintaining membership

1. Attendance – a member must attend at least 3 of the 4 quarterly meetings within a rolling twelve-month period.

Section 5. Resignation.

- a. A member may resign at any time by providing written notice of their intent to do so to the chairperson of this body and the City Manager.

Section 6. Vacancies

- a. The Lakeland Board of Commissioners shall have the authority to remove any member of this Board, with or without cause as provided for by the Lakeland Municipal Code or BOC Resolution.

ARTICLE 4. OFFICERS.

Section 1. The officers of this body are a Chairman, Vice-Chairman and Secretary.

a. Chairman

1. The Chairman shall preside at all meetings of this body. The Chairman shall represent this body at public affairs and shall maintain the dignity and efficiency of this body in all possible ways. The Chairman shall also prepare, or cause to be prepared, any information helpful in acquainting new members with the procedures and/or operations of this body. The Chairman shall also perform such other duties applicable to the office as prescribed by the parliamentary authority set forth in these bylaws.

b. Vice-Chairman

1. The Vice-Chairman shall perform all duties of the Chairman in the absence of the Chairman and such other duties applicable to the office as prescribed by the parliamentary authority set forth in these bylaws.

c. Secretary

1. The Secretary shall, with the assistance of City staff, keep and sign the minutes and records of this body and also perform the duties of the Chairman in the absence of the Chairman and Vice-Chairman and such other duties applicable to the office as prescribed by the parliamentary authority set forth in these bylaws.

Section 2. Nominations and election of officers

- a. Officers shall be elected by a majority vote of the members of the Board.

BYLAWS OF THE LAKELAND COMMUNITY ADVISORY BOARD

- b. Election of officers shall take place at the annual meeting of this Board in January of each calendar year.

Section 3. Term of office

- a. The term of office for each officer shall be one (1) year and shall begin at the first meeting of this body occurring after January 1 of each year, and each officer shall hold office for a term of one year or until their successors are elected.

Section 4. Removal from office

- a. Officers of this Board may be removed, with or without cause, upon the two-thirds (2/3) affirmative vote of the membership of this Board.

ARTICLE 5. MEETINGS.

Section 1. Meeting days.

- a. There will be regular meetings of this body at Lakeland City Hall on the fourth Tuesday of the month on a quarterly basis at 5:30pm. At regular meetings, members meet to conduct the business of this body. Scheduled meetings will occur in January, April, July and October.
- b. There will be an annual organizational meeting of this body at Lakeland City Hall at 5:30pm on the fourth Tuesday of January each year. At the annual meeting, members meet to conduct the business of this body and to elect officers.
- c. All CAB meetings are open to the public.
- d. Notice requirements.
 - 1. Seven (7) days prior written notice shall be provided of any meeting. Such notice shall also include a written agenda for said meeting. Said notice shall be published at Lakeland City Hall and provided to the membership of this Board by electronic or other means as necessary.

Section 2. Order of business at regular meetings.

- a. The order of business at regular meetings of this body shall be:
 - 1. Call to order,
 - 2. Roll call,
 - 3. Consent Agenda (including approval of minutes of previous meeting(s),
 - 4. Consideration and possible action on items removed from the Consent Agenda,
 - 5. Public discussion,
 - 6. Reports from Officers and Staff,
 - 7. Unfinished business,
 - 8. New business,
 - 9. Announcements, and,
 - 10. Adjournment.

BYLAWS OF THE LAKELAND COMMUNITY ADVISORY BOARD

Section 3. Order of business at annual meetings.

- a. The order of business at annual meetings of this body shall be:
 1. Call to order,
 2. Roll call,
 3. Election of Officers,
 4. Consent Agenda (including approval of minutes of previous meeting(s),
 5. Consideration and possible action on items removed from the Consent Agenda,
 6. Public discussion,
 7. Reports from Officers and Staff,
 8. Unfinished business,
 9. New business,
 10. Announcements, and,
 11. Adjournment.

Section 4. Quorum.

- a. A majority of the members of this body constitute a quorum to conduct business at all meetings.
- b. In the event that a member is unable to attend a meeting of this body, the absent member may participate by electronic or other means of communication.

Section 5. Special meetings.

- a. Special meetings of this body may be called by the Chairman or any two members of this body or by the City Manager. No other business may be transacted at a special meeting except that for which the special meeting is called.
- b. Members shall be provided at least twenty-four (24) hours prior written notice of any special called meeting. Such notice shall also include a written agenda for said meeting. Said notice shall be published at Lakeland City Hall and provided to the membership of this Board by electronic or other means as necessary.

Section 6. Cancellation of a regularly scheduled meeting.

- a. A regularly scheduled meeting of this body may be cancelled for good cause by the City Manager. Any business scheduled to take place at such cancelled meeting shall be continued until the next regularly scheduled meeting of this body unless a special meeting is called pursuant to these bylaws to consider any such business prior to the next regularly scheduled meeting of this body.

BYLAWS OF THE LAKELAND COMMUNITY ADVISORY BOARD

ARTICLE 6. COMMITTEES / SUB-COMMITTEES.

Section I. This body shall not have the authority to establish committees or sub-committees of the body as a whole.

ARTICLE 7. PARLIAMENTARY AUTHORITY.

Section I. The rules contained in Robert's Rules of Order Newly Revised, 10th Edition, shall govern meetings where they are not in conflict with the bylaws, rules of order, or other rules of this body.

ARTICLE 8. AMENDMENTS AND/OR REPEAL.

Section I. These rules may be amended by a two-thirds majority vote of the membership of the Community Advisory Board at any time by placing on the agenda of any regular meeting an item for their amendment or by Special Meeting called for that purpose as set forth therein. All action shall be subject to review by the City Manager, and may, for substantive matters, require BOC approval.

Lakeland Community Advisory Board By-Laws

Adopted: _____

Community Advisory Board Chairman

Date

Community Advisory Board Secretary

Date

Michael Walker, Interim City Manager

Date

Debra Murrell, City Recorder

Date

RESOLUTION R-54-2022

APPOINTMENTS TO THE COMMUNITY ADVISORY BOARD

RESOLVED; that the Board of Commissioners of the City of Lakeland, Tennessee has evaluated and considered the reappointment of the following members to the Community Advisory Board to serve the terms indicated:

<u>Kenneth Glatzer</u>	July 1, 2023
<u>Michael Green</u>	July 1, 2023
<u>Benjamin Ledsinger</u>	July 1, 2023
<u>Sally Nickle</u>	July 1, 2024
<u>Kimberly Rossie</u>	July 1, 2024
<u>Jonathan Spiceland</u>	July 1, 2024
<u>Jason Valentine</u>	July 1, 2024

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee this 9th day of June, 2022, public welfare requiring it.

Mike Cunningham, *Mayor*

ATTEST:

Debra Murrell
City Recorder

Meeting Cycle: Thursday, June 9, 2022

Subject: **Resolution** - authorizing the execution of an engagement letter with Lauren Gann, CPA for contracted finance services. *Sponsored by Michael Walker*

Staff Contact: Michael Walker, Finance & HR Director

STAFF RECOMMENDATION

City Staff recommends approval of Resolution R-51-2022.

BUDGET IMPACT

Professional finance and accounting services under this agreement will be re-appropriated from the General Fund FY2023 appropriations of Finance salaries through budgetary transfers.

DISCUSSION

With the appointment in May of the Finance and HR Director as the interim City Manager, outside financial preparation and review services, as outlined in the agreement and attachments contained herein, are needed in order to maintain appropriate segregation of duties. Additionally, certain services (such as preparation and presentation of the Treasurer's Report and audit preparation services) are needed from a time management perspective, allowing the interim City Manager to focus upon the execution of Board priorities and initiatives as well as servicing of citizen and constituent needs.

RESOLUTION R-51-2022
AUTHORIZING THE EXECUTION OF AN ENGAGEMENT LETTER WITH
LAUREN GANN, CPA FOR CONTRACTED FINANCE SERVICES

WHEREAS, the City of Lakeland Board of Commissioners desires to maintain appropriate segregation of duties as outlined in the City of Lakeland Internal Control Manual; and,

WHEREAS, the Board of Commissioners has appointed the Finance and Human Resources Director as the interim City Manager; and,

WHEREAS, the services of an external finance and accounting professional are needed to maintain appropriate segregation of duties and internal controls as well as to mitigate the workload of the combined positions:

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE:

SECTION 1: that the interim City Manager is authorized to execute the agreement with Lauren Gann, CPA to provide finance and accounting services as outlined in the attached engagement letter and attachments.

APPROVED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee this 9th day of June 2022, the public welfare requiring it.

Mike Cunningham, *Mayor*

ATTEST:

Debra Murrell
City Recorder

June 9, 2022

Michael Walker
Interim City Manager
City of Lakeland

Dear Michael Walker:

Thank you for choosing Lauren Gann, CPA PLLC to provide services to the City of Lakeland, Tennessee (the "City"). This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

We will provide you services beginning July 1, 2022 and will continue on an as needed basis or until either party terminates the agreement. Either party may terminate this relationship at any time upon written notice to the other party. Payment for services performed will be required.

Our Responsibility

As previously outlined in our proposal, we will provide the services listed in Appendix A.

Scope and Limitation of Our Services

1. Our engagement is limited to the period and the accounting services indicated in Appendix A.
2. This engagement will not audit or review your financial statements, or any other accounting documents and information you provide, in accordance with generally accepted auditing standards.
3. We will not verify the data you submit for accuracy or completeness. Rather, we will rely on the accuracy and completeness of the documents and information you provide to us. Accordingly, our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist. However, we will inform you of any material errors, fraud or other illegal acts that come to our attention, unless they are clearly inconsequential.
4. We have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal controls as part of this engagement, and our engagement cannot, therefore be relied upon to make disclosure of such matters.

If we identify errors from previous accounting periods, we will propose adjustments to you. If we identify process improvements or internal control changes that may be helpful to your organization, we will make recommendations to you, though we are not required to do so.

Accounting Basis and Use of Financials

We may provide reports which are for internal management use only. We will not provide any financial statements (other than those used for internal management purposes and subject to interpretation by your CPA) and will not perform any compilation, review, or audit of any of the financial information.

Should you require that we prepare financial statements in accordance with GAAP or another accounting basis for an external user, a separate engagement would be required. The services provided under this engagement are not designed to detect fraud or error; you will supply all necessary information and will be responsible for its accuracy and completeness.

City Responsibility

The City will provide, on a timely basis, access to the documents or online portals listed in the Client Onboarding document.

These items and any other items that we obtain from you will be based on information provided by you and will be used without any further verification or investigation on our part.

Fees

Our fees for these services are listed in Appendix A.

Reimbursable expenses and other necessary expenses (stamps, envelopes, parking, etc.) will be included in monthly invoices.

All invoices are due and payable upon presentation. We are not required to continue work in the event of failure to pay on a timely basis for services rendered as required by this engagement letter.

Services Outside the Scope of this Letter

You may request that we perform additional services at a future date not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope and estimated cost of these additional services.

Acceptance

If the foregoing is in accordance with your understanding, please sign the Engagement Letter in the space provided and return it to the undersigned.

Thank you for this opportunity to serve you.

Sincerely,

Lauren Gann, CPA

Date

ACCEPTED AND AGREED:

City Representative Name

Date

Title

Appendix A

SCOPE OF SERVICES

Interim coverage for Finance Director position

- includes:
- **Bank Account Reconciliations**
Reconcile bank accounts monthly. There is one main operating account and 6-7 other accounts (debt service, special revenue, etc). City Manager reviews reconciliations.
 - **Treasurer's Report**
Prepare Treasurer's Report monthly. Prepare Board summary, review statements and schedules, and adjust cash flow statement as needed. Identify large variances and unusual items. Present to the Board 2nd Thursday of Month.
 - **Journal entry review**
Perform a sample review of journal entries for each month.

Preparation for financial statement audit

Year-end: June 30th. Audit: August/ September

- includes:
- Preparation of reconciliations and schedules
 - Provide documentation for audit sample selections
 - Preparation of ACFR schedules
 - Other support as needed

FEE FOR SERVICES

The fee for services described as Interim coverage for Finance Director position is \$2,835 per month. During months when the audit preparation services are also needed, the fee will be \$5,130 per month.

ADDITIONAL SERVICES

If additional services not listed above are requested, a separate engagement letter will be required.

Pricing for City of Lakeland

Presented to Michael Walker, Finance and Human Resources Director
May 25, 2022

Monthly Pricing

Finance Support	Finance Support + Audit Support
\$2,835	\$5,130

Interim coverage for Finance Director position

includes:

- **Bank Account Reconciliations**

Reconcile bank accounts monthly. There is one main operating account and 6-7 other accounts (debt service, special revenue, etc). City Manager reviews reconciliations.



- **Treasurer's Report**

Prepare Treasurer's Report monthly. Prepare Board summary, review statements and schedules, and adjust cash flow statement as needed. Identify large variances and unusual items. Present to the Board 2nd Thursday of Month.

- **Journal entry review**

Perform a sample review of journal entries for each month.

Preparation for financial statement audit

Year-end: June 30th. Audit: August/ September

includes:

- **Preparation of reconciliations and schedules**
- **Provide documentation for audit sample selections**
- **Preparation of ACFR schedules**
- **Other support as needed**



Other services to be considered in the future

Grant reporting assistance

Note: This is an estimate based on current information provided by the client about the project requirements and current billing rates at the time of the estimate. Actual cost may change once project elements are finalized. Client will be notified of any changes in cost prior to them being incurred. Prices are reviewed annually.

RESOLUTION R-53-2022

A RESOLUTION APPOINTING DONALD ANTHONY AS THE PRESIDENT OF THE INDUSTRIAL DEVELOPMENT BOARD OF THE CITY OF LAKELAND, TENNESSEE

RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee that Donald Anthony, Planning Director, is hereby appointed as President of the Industrial Development Board of the City of Lakeland, Tennessee.

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 9th day of June, 2022, public welfare requiring it.

Mike Cunningham, *Mayor*

ATTEST:

Debra Murrell
City Recorder

Meeting Date: Thursday, June 9, 2022

Subject: Resolution R-43-2022 – Approving an Outline Plan for the Ashmont Planned Development. Sponsored by Donald Anthony.

Staff Contact: Donald Anthony, Planning Director

PROJECT INFORMATION

Location: 9640 Davies Plantation Road

Parcel ID: L0159 00395

Zoning District: C-2 (Regional Commercial)

Site Area: 99.3 acres

Applicant: Blue Sky Communities

Representative: Michelle Ye, DT Design Studio

PLANNING COMMISSION RECOMMENDATION

The Lakeland Municipal Planning Commission considered this item at its April 21, 2022, meeting and voted 5-1 to send the item forward to the Board of Commissioners with a favorable recommendation. The Planning Commission included the following conditions in its recommendation:

1. Remove the convenience store and fuel pumps from the plan.
2. Gather feedback from the Lakeland school system superintendent regarding the school impact study.
3. Provide architectural examples and guidelines, ensuring that text regarding architecture matches images provided to the Board.
4. Revise the uses allowed list per Board specifications.

DISCUSSION

The Planning Commission held a public hearing for the Ashmont Planned Development Outline Plan on March 17, 2022. The Planning Commission deferred action on the Outline Plan until its April 21, 2022, meeting, at which time it voted 5-1 to send the plan forward to the Board of Commissioners with a favorable recommendation with conditions. The Board of Commissioners considered the item at its May 19, 2022, meeting and tabled the item pending revisions by the applicant.

UPDATE FOR JUNE 9, 2022, BOARD OF COMMISSIONERS MEETING

Based on feedback provided by the Board of Commissioners at its May 19, 2022, meeting, the applicant has made several changes to the Outline Plan. Per a submittal letter provided by the applicant, these changes include:

- Reducing the commercial area by approximately 0.7 acres (page 11);
- Increasing the common open space area by approximately 0.4 acres (page 11);
- Establishing a 10 to 20-foot build-to zone along the outparcels nearest the intersection of Davies Plantation Road and Canada Road and a 9-foot buffer where parking lots on these outparcels lie adjacent to the public right-of-way (pages 16 and 21);
- Removing references to a convenience store and providing a list of restricted uses including pawn shop, smoke or vape shop, outdoor sales, vehicular services and sales, laundromat, commercial greenhouse or nursery, and payday or other loan establishment (pages 10-11); and
- Incorporating the Lakeland Architectural Design Standards into the proposed Planned Development regulations (pages 36-37).

NEXT STEPS

The Lakeland Land Development Regulations will apply to any items not specifically addressed in the pattern book, exceptions letter, accompanying documents, and other supplementary materials. If the Board of Commissioners approves the Outline Plan, the applicant will be permitted to submit a Preliminary Development Plan for Planning Commission and subsequent Board of Commissioners review.

RESOLUTION R-43-2022

A RESOLUTION APPROVING AN OUTLINE PLAN FOR
ASHMONT PLANNED DEVELOPMENT

WHEREAS, the Outline Plan for Ashmont Planned Development meets the general intent and spirit of the Zoning Ordinance and Subdivision Regulations and conforms to the Floodplain Management, Stream Management Buffer, and Tree Management Ordinances of the City of Lakeland, Tennessee; and

WHEREAS, on April 21, 2022, the City of Lakeland Municipal Planning Commission recommended approval of the Ashmont Planned Development Outline Plan with the following conditions:

1. Remove the convenience store and fuel pumps from the plan;
2. Gather feedback from the Lakeland school system superintendent regarding the school impact study;
3. Provide architectural examples and guidelines, ensuring that text regarding architecture matches images provided to the Board; and
4. Revise the uses allowed list per Board specifications.

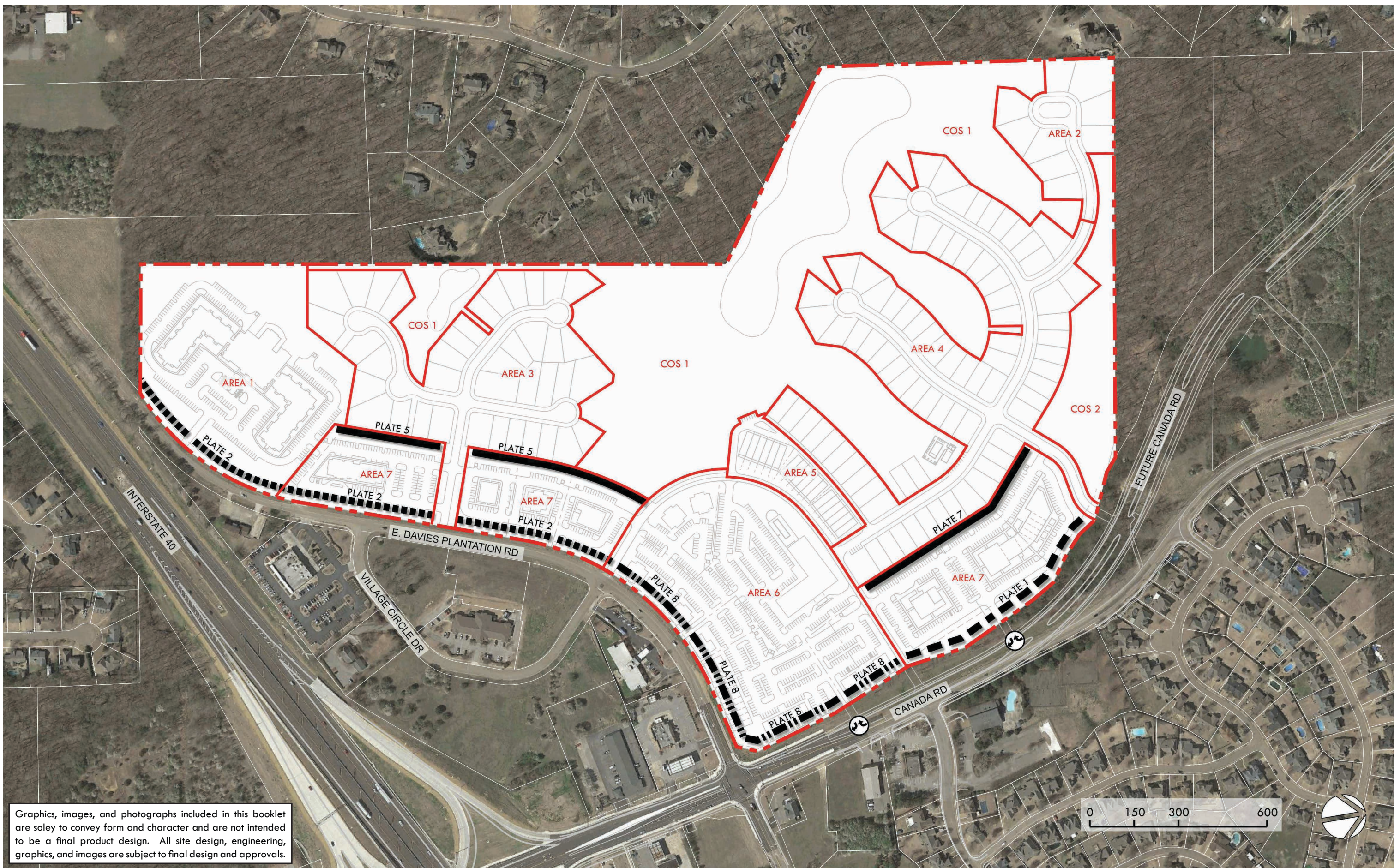
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF LAKE LAND, that the Outline Plan for Ashmont Planned Development be approved.

Passed and adopted by the Board of Commissioners of Lakeland, Tennessee, on this 9th day of June 2022, the public welfare requiring it.

Mike Cunningham, Mayor

ATTEST:

Debra Murrell, City Recorder



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I. GENERAL STATEMENT

Ashmont Planned Development (PD), a 99.3 acre ± tract of land located in Lakeland, Tennessee, is a Planned Development that provides a compatible and complementary mixture of residential products and commercial uses. It is the intent of the Developer that Ashmont maintains an urban neighborhood setting through the use of unifying architectural guidelines and cohesive landscaping criteria. With a focus on enhancing the site’s varied topography through the planning of infrastructure and open space, Ashmont PD will establish itself as a unique and high-quality development with its own “Sense of Place.”

The Outline Plan shall serve as the land use and transportation plan for development of the site. It is understood that internal roadways and lot arrangements may be adjusted at the time of final design to take advantage of topography, utilities, storm drainage, detention, and market conditions along with other site considerations. The Conceptual Development Plan shall serve as the preliminary conceptual vision for the project and a statement of intent for the development.

Due to the size of this project and the necessarily general nature of the Conceptual Development Plan, final plans for each phase will be required. Prior to the development of a given phase, the Developer will submit to the City of Lakeland for approval a Final Plan which will illustrate not only the spatial relationship of areas and lots within the phase to be undertaken, but also how those areas and lots relate to adjacent phases. The plan will further provide a visual statement which outlines how the new phase contributes to the completion of the overall vision. It is the intent of this provision to help assure that the neighborhood will develop in such a way that aligns with overall development goals, but also allows some flexibility in final design and engineering.

The following general guidelines shape the overall intent of the development:

- A. Declaration of Covenants, Conditions and Restrictions, hereinafter the “Declaration” shall be applicable to all properties within the planned development. A Homeowners Association and Business Association shall be maintained to assure that development within the neighborhood is completed to the high standards anticipated by the residents and to assure that all features and amenities of the neighborhood which are considered to be common assets, are continuously maintained in a quality manner. Declarations may be separated between residential uses and the business uses including the mixed-use areas.
- B. The community should be developed so that it not only preserves and protects, but also enhances surrounding property. Ashmont PD will reflect sensitivity to the adjacent land uses.
- C. Final Plans for common open spaces may incorporate water, landscaping, walking trails, and other design features which will contribute to the development’s appeal and encourage walkable passive recreation within Ashmont PD. The Conceptual Development Plan, common areas, and walkways may be modified as final design and engineering documents are completed.
- D. Any internal Area boundary may shift up to 75’ in any direction without the need to revise the Outline Plan.
- E. The lot numbers shown in the plan data chart represents the conceptual lot layout shown in the Conceptual Development Plan. The number of units in each Area and the total number of units across the development cannot exceed the limits established by the Board of Commissioners’ approval of the project and any conditions attached to such approval.
- F. Any commercial uses shown on the Conceptual Development Plan is for illustrative purposes only. Final lot configuration, locations, and individual lot site plans may change from what is shown.

II. USES PERMITTED

- A. Area 1
Uses allowed within the C2 – Regional Commercial District as modified herein.
Senior Living uses are permitted in Area 1:
 - 1. Independent Living
 - 2. Assisted Living
 - 3. Nursing Home
 - 4. On-site services and amenities incidental to the uses above
- B. Area 2
Uses allowed within the R2 – Suburban Manor District as modified herein.
- C. Area 3
Uses allowed in the R3 – Suburban Cottage District as modified herein.
Lots within Area 3 will be Age-Restricted.
Area 3 may be developed, in all or in part, with the same uses as Area 1 (Senior Living) if these uses meet all bulk regulations of Area 1.
- D. Area 4
Uses allowed within the R4 – Urban Estate District as modified herein. Homes may be accessed from a street or alley.
- E. Area 5
Attached Townhomes shall be permitted as allowed in the R6 – Attached District, as modified herein. Townhomes may be fee-simple lots. All Townhomes may be accessed from an alley.
- F. Areas 6 and 7
Uses allowed within the C2 – Regional Commercial District as modified herein.
Prohibited uses include:
 - 1. Pawn Shop
 - 2. Smoke or Vape Shop
 - 3. Outdoor Sales
 - 4. Vehicular Services and Sales
 - 5. Laundromat
 - 6. Commercial Greenhouse or Nursery
 - 7. Payday or Other Loan EstablishmentAllowed uses include (except when prohibited above):
 - 1. Neighborhood Assembly
 - 2. General Assembly

3.

Bed and Breakfast
4.

Hospice
5.

Hotel/Motel
6.

Independent/Assisted Living/Nursing Home
7.

Hospital
8.

Library/Museum
9.

Post Office
10.

Neighborhood Retail
11.

General Retail
12.

Large Scale Retail
13.

Neighborhood Personal Services
14.

General Services
15.

Regional Services
16.

Child Day Care
17.

Outdoor Entertainment
18.

Neighborhood Office
19.

General Office
20.

Convenience Store with Fuel Pumps
21.

Taproom/Brewery
22.

Other Office Uses, Retail Shops, Sales, and Services, which are typically permitted within C2 Commercial.

G. Common Open Space Areas:

These areas are to be developed or preserved as open space and to create passive and active recreation opportunities. They may include amenities such as trails, park benches, open green space, or pools/amenities. Additionally, detention/retention basins and earthwork are allowed in these areas.

III. BULK REGULATIONS

Development of the neighborhood will be guided by the Outline Plan, and the area use descriptions provided above. Development of individual parcels must be in compliance with the provisions for dimensional regulations and access and circulation conditions provided below.

Other restrictions not specifically addressed here or elsewhere in the conditions (and its attachments) including, but not limited to, setbacks, side and rear yard requirements, minimum lot areas, accessory uses, and parking and loading areas shall be as defined in the City of Lakeland Land Development Regulations as applicable to the referenced District or Building Type for the particular parcel in question. Where provisions of this Outline Plan are in conflict with the above-referenced Ordinance, these provisions shall apply.

A. Plan Data

SITE DATA				
GENERAL SITE INFO				
TOTAL SITE ACREAGE		99.3 AC ±		
RESIDENTIAL				
AREA	LOTS	ACREAGE	DESCRIPTION	% OF LOTS
2	9 ±	3.7 AC ±	R2 - SUBURBAN MANOR	6%
3 *	39 ±	11.1 AC ±	R3 - SUBURBAN COTTAGE *	27%
4	81 ±	19.1 AC ±	R4 - URBAN ESTATE	55%
5	18 ±	2.1 AC ±	R6 - ATTACHED HOUSE	12%
TOTAL LOTS			147 ± LOTS **	
NET RES. ACREAGE			36.0 ± AC	
COMMON OPEN SPACE				
COS 1		25.2 AC ±		
COS 2		3.0 AC ±		
COS ACREAGE		28.2 ± AC		
GROSS RES. ACREAGE		64.2 ± AC		
PERCENT COS		44.0 ± %		
GROSS RES. DENSITY		2.3 ± DU/AC		
COMMERCIAL				
AREA	DESCRIPTION			ACREAGE
1	C2 SENIOR LIVING			9.7 AC ±
6	C2 COMMERCIAL (TYPE A)			12.4 AC ±
7	C2 COMMERCIAL			13.0 AC ±
COMMERCIAL ACREAGE		35.1 ± AC		

* Note: Area 3 may be developed with the same uses and bulk regulations as Area 1. See Outline Plan text for more detail.

B. Building Setbacks and Standards

Height limitations as outlined below shall not apply to architectural features.

1. Standards applicable to residential lots in Areas 2-5.

- a. All residential lots may be accessed from the street with front-facing garages. However, all front-facing garages must be set back a minimum of 7' from the front façade of the home and a minimum of 20' from the back of sidewalk.
- b. Max. Front Setback Porch Encroachment 5'
- c. Max. Rear Setback Porch Encroachment
Front-Loaded Homes..... 10'
Rear-Loaded Homes None
- d. Max. Appurtenance Encroachment..... 3'

2. Area 1

- a. Minimum Lot Width.....N/A
- b. Minimum Lot SizeN/A
- c. Minimum Setbacks
(Davies Plantation Rd.) 20'
(Adjacent Properties) 20'
(Areas 3 and 6) 10'
- d. Maximum Height.....4 stories

3. Area 2

- a. Minimum Lot Width.....70'
- b. Minimum Lot Size 10,000 SF
- c. Minimum Front Setback..... 15'
- d. Minimum Side Setback (Each Side)..... 5'
- e. Minimum Rear Setback..... 15'
- f. Maximum Height.....2 stories

4. Area 3

- a. Minimum Lot Width.....55'
- b. Minimum Lot Size 5,500 SF
- c. Minimum Front Setback..... 15'
- d. Minimum Side Setback (Each Side)..... 5'
- e. Minimum Rear Setback..... 15'
- f. Maximum Height.....2 stories

5. Area 4

- a. Minimum Lot Width.....50'
- b. Minimum Lot Size 5,000 SF
- c. Front Setback 10' to 20' BTZ
- d. Minimum Side Setback (Each Side)..... 5'
- e. Minimum Rear Setback
(Front-Loaded)..... 15'
(Rear-Loaded) 5'
Maximum Height..... 2 stories

6. Area 5

- a. Minimum Lot Width.....20'
- b. Minimum Lot Size 1,500 SF
- c. Front Setback 10' to 20' BTZ
- d. Minimum Rear Setback 5'
- e. Minimum Separation between Buildings 10'
- f. Maximum Height.....2 stories

7. Area 6

The bulk regulations below reflect the intent for all principal buildings in Area 6 to comply with the Commercial Building Type A standards of the Lakeland Land Development Regulations.

- a. Minimum Lot Width.....50'
- b. Front Built-to-Zone
(Canada Rd. or Davies Plantation Rd.) 10' to 20'
- c. Minimum Front Setback
(Internal Streets)..... 10'
- d. Minimum Side Setback7.5'
- e. Minimum Rear Setback.....7.5'
- f. Minimum Separation between Buildings 10'
- g. Maximum Height
(Hotel)4 stories
(All other uses).....2 stories

8. Area 7

- a. Minimum Lot Width.....50'
- b. Minimum Front Setback..... 10'
- c. Minimum Side Setback7.5'
- d. Minimum Rear Setback.....7.5'
- e. Minimum Separation between Buildings 10'
- f. Maximum Height
(Hotel)4 stories
(All other uses).....2 stories

C. Design Standards for Areas 2, 3, and 4

- 1. Design for Single-Family homes shall follow the Single-Family Architectural Pattern Book as described in the PD Booklet, in lieu of the residential architectural guidelines in the Land Development Regulations.

D. Design Standards for Areas 6 and 7

- 1. Design for commercial areas shall follow the Commercial Architectural Pattern Book as described in the PD Booklet, in lieu of the non-residential architectural guidelines in the Land Development Regulations.
- 2. ~~The following additional requirements apply to Convenience Store with Fuel Pumps:~~
 - a. ~~Fuel pumps must be located behind the building along the primary street frontage.~~
 - b. ~~The building and canopy shall be designed with complementary materials.~~
 - c. ~~The canopy shall not be architecturally more prominent than the building.~~
 - d. ~~Primary building and canopy colors shall be neutral or earth tones.~~

E. The following requirements in the Land Development Regulations shall not apply to any Area within the PD:

- 1. Maximum Building Coverage
- 2. Maximum Impervious + Semi-Pervious Coverage
- 3. Minimum Coverage of Front Property Line
- 4. Minimum Principal Building Height
- 5. Attached Garage Façade Proportion
- 6. Façade Requirements, including Transparency, Cap & Base Types, Building Materials, and Building Variety

IV. ROADWAYS, ACCESS, AND PARKING

- A. Residential lots may be front-loaded from public streets or rear-loaded with access from alleys.
- B. There is no requirement to dedicate or improve Canada Road. E. Davies Plantation Road will be improved to provide two drive lanes and a turn lane (no median), curb, and gutter along the property frontage. Additional ROW dedication will be provided along the property frontage to match the 86'-ROW (43' from centerline) as indicated by the Transportation Plan.

- C. All dedicated public improvements required herein shall be made to the specifications of the City of Lakeland, unless otherwise approved.
- D. All public streets interior to the development shall be dedicated and improved according to the Street Types described within the Ashmont PD Booklet and Outline Plan and approved by the City Engineer.
- E. A maximum of 4 curb cuts are allowed on Canada Road. The curb cut locations shown on the Circulation Plan are conceptual and may be adjusted to work with final site plans of individual commercial lots. A maximum of 2 may be full-access and must be aligned with proposed Canada Road median openings. Any additional curb cuts may only be right-in/right-out.
- F. A maximum of 6 curb cuts are allowed on Davies Plantation Road. The curb cut locations shown on the Circulation Plan are conceptual and may be adjusted to work with final site plans of individual commercial lots. All curb cuts on Davies Plantation Road may be full access.
- G. Parking and loading spaces for all uses shall be in accordance with Lakeland's Land Development Regulations. The specific type of Senior Living uses in Area 1 shall follow the parking regulations that correspond to the use category:
 - 1. Independent Living: 1.25 spaces/studio unit, 1.5 spaces/1 bdrm unit, and 1.75 spaces/2 bdrm unit
 - 2. Hospice/Assisted Living/Nursing Home: 0.25 spaces/bed and 1 space/employeeThe Planning Commission may approve a lower parking requirement during Site Plan approval if justification based on industry standards is provided.
- H. All corner radii at intersections of public streets within the development may be a minimum of 15' at the face of curb.
- I. In Areas 2-5, driveways may be a maximum of 18' wide at the curb.
- J. In Areas 2-5, driveways shall not be closer than 10' from the end of radius of a public street intersection.
- K. In Areas 1, 6, and 7, driveways shall not be closer than 50' from the end of radius of a public street intersection.
- L. Alleys may be a minimum of 20 feet in width of pavement, with no curb and gutter. All alleys shall be owned and maintained by the Homeowners' Association.
- M. Head-in parking may be provided within any COS area directly off of the ROW of an interior public street in order to provide convenient resident access to common amenities.

V. LANDSCAPING, SCREENING, AND OPEN SPACE

- A. Common Open Space areas within Ashmont PD include a total of ± 28 acres, or ± 44% of the gross residential area. These spaces may vary from the areas shown on the Conceptual Development Plan with final design and engineering, but the Common Open Space will not go below 35%.
- B. All Common Open Space areas, medians, streetscape areas, and neighborhood greens are to be preserved and maintained by a Homeowners Association and/or Business Owners Association. At the time that the Phase 1 Final Plan is submitted, the articles of incorporation and bylaws of the Business and Homeowners Associations shall be submitted to staff for review.
- C. All common open space may have amenities such as hardscape plazas, pool areas, shade structures, walking trails, sidewalks, open lawn areas, shelter structures, bike racks, lighting, fencing, and benches where appropriate. These areas and amenities shall be submitted to the City with Final Plans.
- D. A tree survey shall be provided with the Preliminary Development Plan only for the portions of the site that are proposed to remain undisturbed. This shall satisfy the tree survey requirements of the Tree Management Ordinance.
- E. The minimum street tree size shall be 2 inches in caliper.

- F. Landscape Plates, including streetscapes and buffers, shall be as described within the Landscape Plates section of the Ashmont PD Booklet. All on-center tree spacing required by the Landscape Plates are approximate average spacing and may vary along any particular street frontage to work with building façade rhythm, lot layout, utilities, driveway locations, and pedestrian facilities.
- G. All required landscaping shall be located on the property such that it shall not interfere with any utility easements and may be altered according to MLGW requirements, including utilization of trees with a smaller mature size than required underneath power lines.
- H. Through the Development Agreement process, the Developer may work with City staff to make Landscape Plate modifications.
- I. Ashmont PD may utilize landscape features such as, but not limited to, masonry columns, icon markers, public art, rail fencing, and ornamental metal fencing as additional streetscape features or entrance treatments at any entrance into the development or into an Area. Such features shall be submitted to the City with Final Plans.
- J. The parkland dedication requirements for Area 1 shall be determined with the site plan submittal.
- K. This development is not subject to the Conservation Area Requirements (Article II., Section 11) of the LDR.
- L. All retention ponds are required to have a fountain.
- M. The Common Open Space walking trails within Ashmont PD will be a minimum of 5' wide and will be concrete.

VI. SIGNAGE

- A. The signage in Ashmont PD shall follow the City of Lakeland Sign Ordinance as modified herein.
- B. Ashmont PD may provide 1 overall development identity ground sign at each public street entrance into the development, to meet the requirements of the Subdivision Entry Sign. These overall development signs shall not count toward the signage allowed for any particular Area or parcel. The overall development identity ground signs shall be submitted to the City with Final Plans.
- C. Within Area 6, all single-occupant buildings and all tenants of a multi-occupant building are allowed a maximum of two wall signs, one facing the primary street frontage and the other facing the parking area entrance. If two wall signs are utilized, the total wall sign area allowed per building (by the Sign Ordinance) shall be calculated based on the linear feet of these two building facades.

VII. DRAINAGE FACILITIES & SERVICES

- A. The stormwater drainage system shall be designed and constructed to the drainage design standards of the City of Lakeland stormwater management program and State of Tennessee Department of Environmental Quality.
- B. A Storm Water Pollution Prevention Plan (SWPPP) will be filed with the state authorities prior to commencement of construction.
- C. Grading, drainage, and engineering construction plans to be approved by the City Engineer.
- D. All public storm drainage shall require a public easement.
- E. The following note shall be placed on the final plat of any development requiring on-site drainage facilities: The areas denoted by "Reserved for Stormwater Retention" shall not be used as a building site or filled without first obtaining written permission from the City Engineer. Stormwater detention systems located in these areas, except for those parts located in a public drainage easement, shall be owned and maintained by the respective property owner. Such maintenance shall be performed to ensure that the system operates in accordance with the approved plan on file in the City Engineer's office. Such maintenance shall include, but is not limited to removal of sedimentation, fallen objects, debris, trash mowing, outlet cleaning and repair of drainage structures.

- F. All construction improvements within the development shall be in compliance with erosion and sediment control guidelines and ordinances of the City of Lakeland and the State of Tennessee.

VIII. SANITARY SEWER & SERVICES

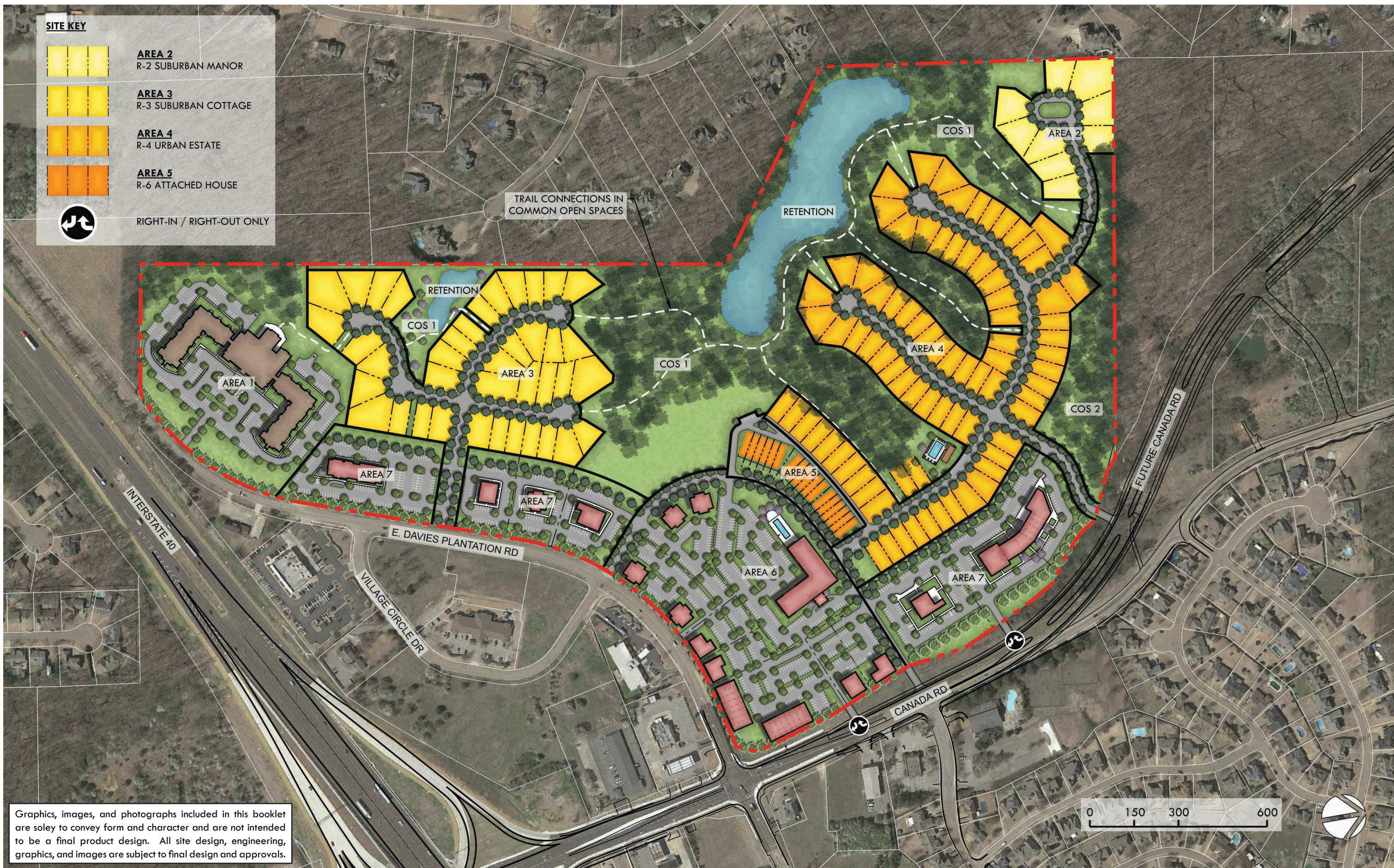
- A. A Master Sanitary Sewer Concept Plan shall be submitted at the time Phase One Plan is submitted for review and approval. The City of Lakeland will provide sewer service.
- B. Sanitary sewer improvements shall be provided by the Developer under contract in accordance with the subdivision regulations and specifications of the City of Lakeland and the State of Tennessee.
- C. Sizes of sanitary sewer lines shall be determined at the time the final construction plans are submitted to the City Engineer.
- D. Sanitary Sewer Plans shall be submitted to the Tennessee Department of Environmental Quality (TDEQ) for written approval.
- E. All sanitary sewer located in a private drive or otherwise outside of a public right-of-way shall be within a public easement.

IX. WATER SERVICE / UTILITIES

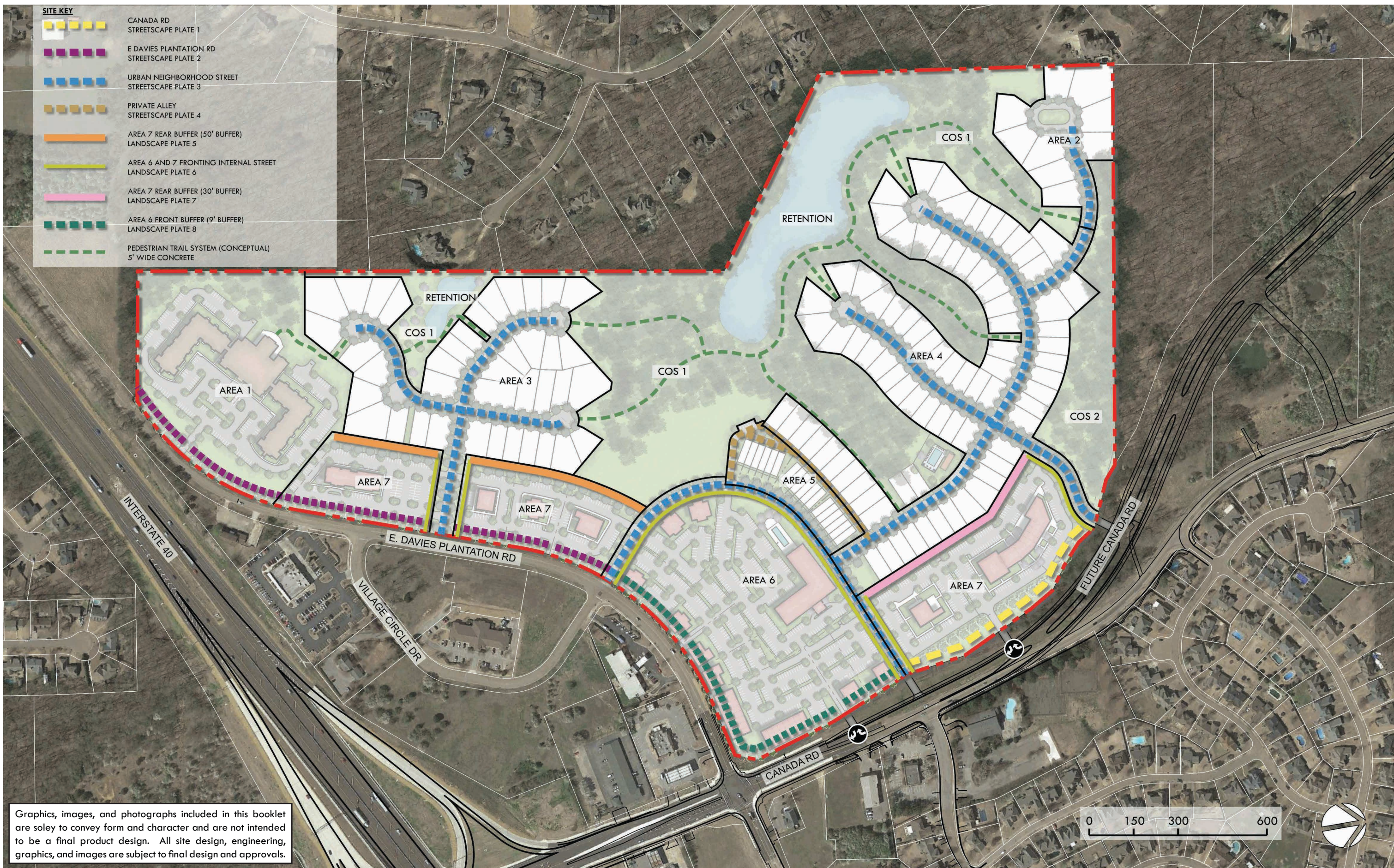
- A. A Master Water Service Concept Plan shall be submitted at the time the Phase 1 Plan is submitted for review and approval. The City of Lakeland will provide public potable water service.
- B. Public water improvements shall be provided by the Developer under contract in accordance with MLGW standards.
- C. All water services located in a private drive or otherwise outside of public right-of-way shall be within a public easement.
- D. All utilities and services (telephone, cable, etc.) to be installed underground, except for any 3-phase electric service.
- E. Street light plans, if applicable, will be submitted for review and approval by City as part of final plans. Street lights are not required on roads internal to the development. Any street lights provided will be MLGW standard street lights.

X. DEVELOPMENT PHASING

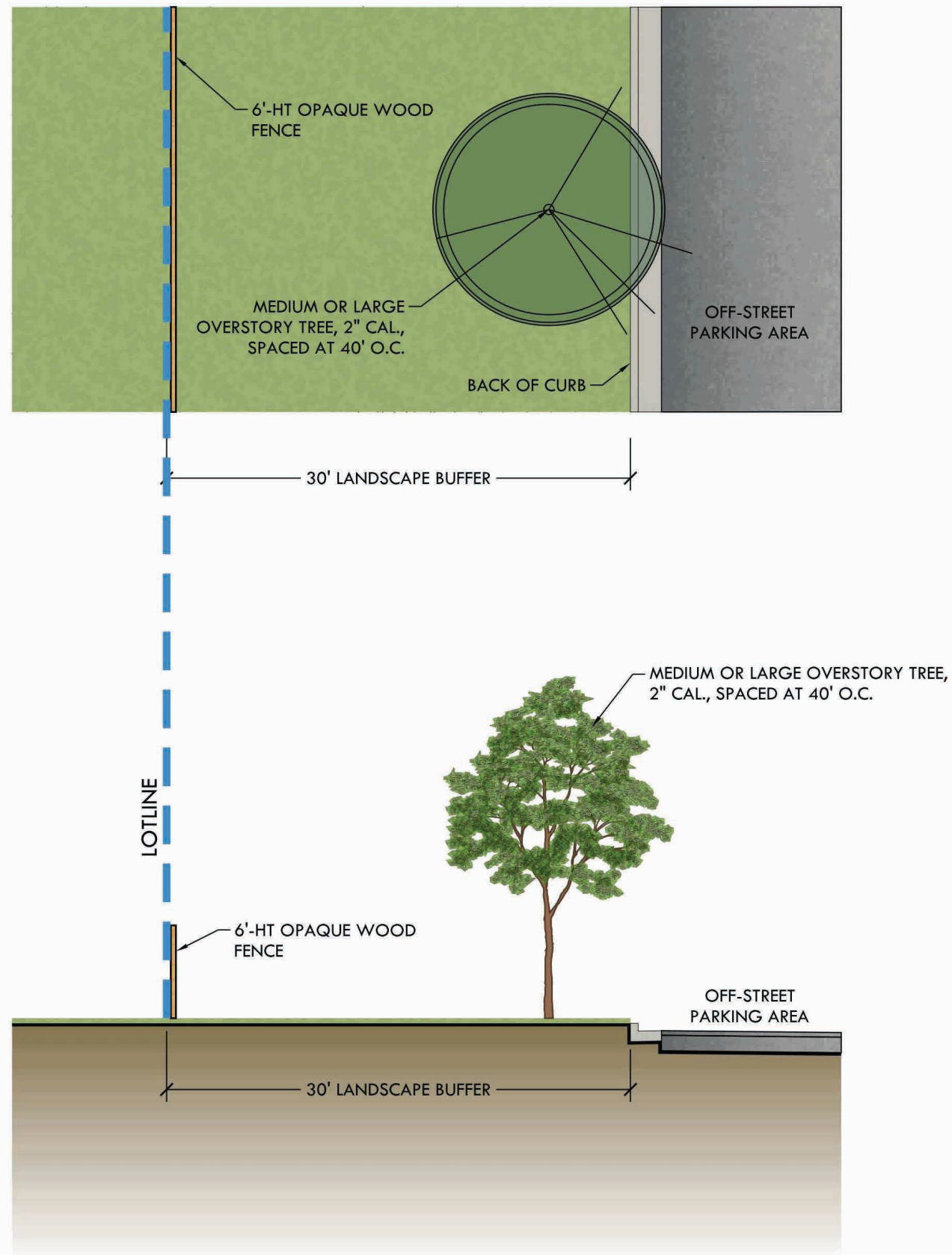
- A. A Preliminary Phasing Plan for Ashmont PD is provided in the PD booklet. Phase boundaries are not required to follow Area boundaries.
- B. The Preliminary Phasing Plan is subject to change as plans are finalized and as market demands fluctuate. Construction of phases may be singular or a mix to meet current and future market demands.
- C. The synchronization of Phases may be modified by the Developer at any time to allow for current and future market demands.
- D. A final site plan/plat for each phase shall be made in accordance with the City of Lakeland Land Development Regulations.
- E. Minor changes may occur with the final plans that do not require Board of Commissioners' approval. Minor changes are as defined below:
 - 1. Minor changes may include adjustments of lot lines and road or trail alignments within any phase or Area to work with final design and engineering. Lot lines may be added or deleted as a minor change, pursuant to the requirements below.
 - 2. Minor changes may not increase density within any Area, allow additional uses within any Area, or cause any Area line to shift by more than 75'.



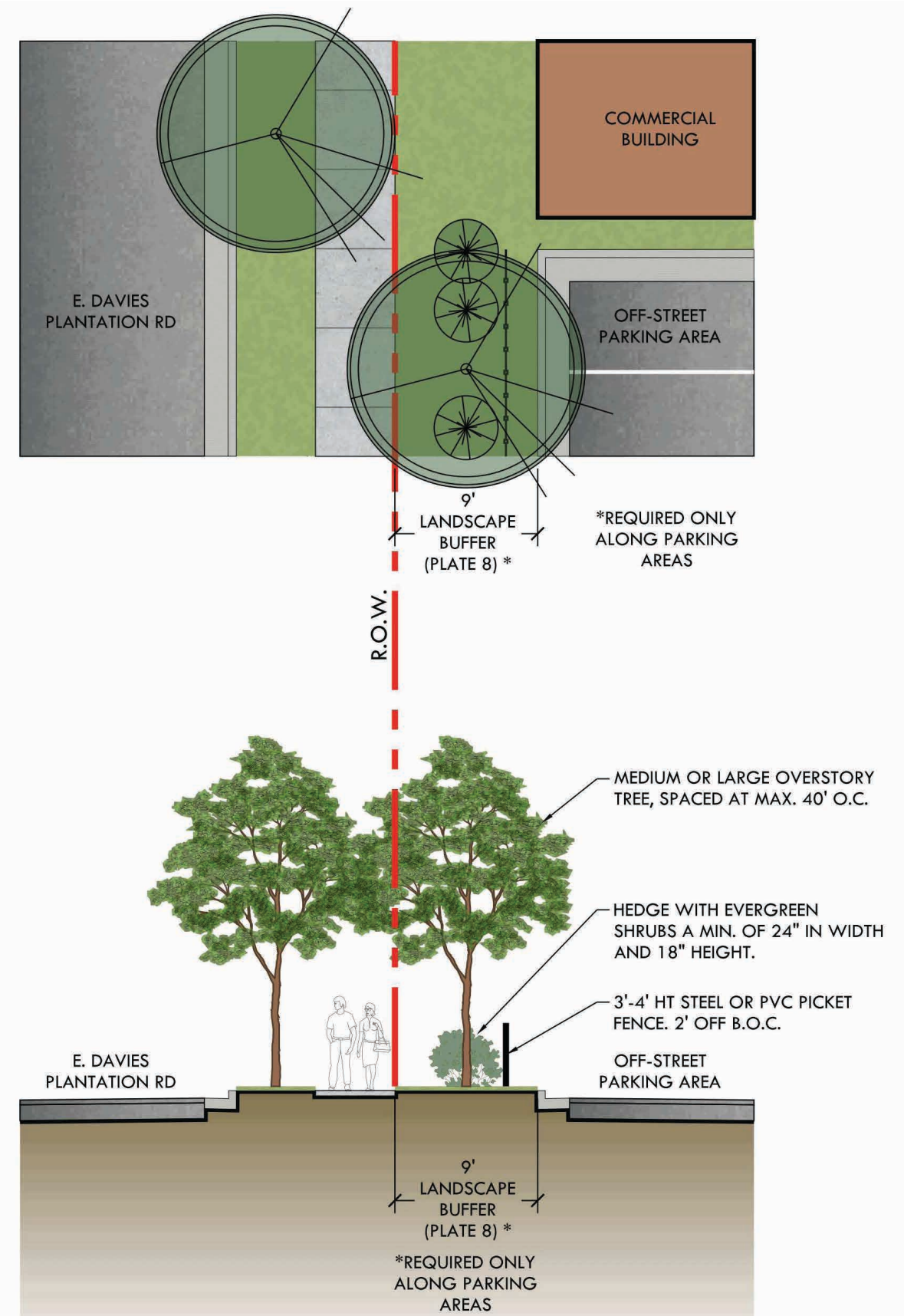
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AREA 7 REAR BUFFER (30' BUFFER) - LANDSCAPE PLATE 7



AREA 6 FRONT BUFFER (9' BUFFER) - LANDSCAPE PLATE 8

I. GENERAL

Commercial building design that creates and adds to the visual interest of the streetscape. The pedestrian scale is an essential component of Ashmont PD.

The following general design standards shall apply to the commercial buildings within Ashmont PD:

- A. An Ashmont commercial design review committee will be established by the Developer or Business Association to approve proposed architectural designs prior to review by the City of Lakeland’s Design Review Commission. The Ashmont commercial design review committee will review all proposed commercial buildings based on compatibility with other structures within Ashmont PD. Design Approval encompasses the quality of the architectural materials, color palette, and the cohesiveness with the overall Ashmont PD vision.
- B. The design of the building shall provide a distinctive and consistent architectural character and style that avoids featureless building massing and design.
- C. Exceptions to the standards in this section may be approved by the DRC to allow for creativity in building design.

II. ARCHITECTURAL STANDARDS

A. Detail Features:

Doors, storefront windows, awnings, colors, and architectural lighting are examples of building features that add to the character of the development and contribute to the pedestrian experience. Attention to these details is encouraged for all commercial buildings.

B. Building Facades:

Retail Facades should be articulated with varying parapet heights and the depths of the building plane should move in and out with changes in materials to avoid long uninteresting architecture.

Exterior Facades that face public streets within the development shall be subdivided and proportioned using features such as windows, entrances, arcades, arbors, columns, and awnings per 14-1105 Facades and Exterior Walls of the Lakeland Architectural Design Standards.

All sides of a commercial or retail building that face several public right-of-way or access drives shall be enhanced architecturally. The rear and side of buildings often appear unattractive with meters, mechanical units, and garbage containers. All meter banks shall be screened with walls or fencing that are compatible with the building’s architecture.

Rear or side facades that face residential require a landscape plate per Lakeland Ordinance. Additional landscaping may be required by the Lakeland DRC above that of the Ashmont PD.

C. Customer Areas:

Customer entrances and amenity spaces may be provided where appropriate for the use. These areas may include features such as:

- 1. Canopies and porticos
- 2. Overhangs, building recesses/projections
- 3. Visually distinctive entrances
- 4. Visually distinctive roof forms
- 5. Outdoor patios, seating, and planters
- 6. Pedestrian-scaled lighting or bollards
- 7. Architectural lighting styles

D. Roofs:

Roof type shall be consistent with the architectural style of the building and may be pitched or flat. All rooftop mechanical units shall be screened from public streets by parapet walls, mechanical screens, or other architectural features.

To avoid large roof massing proper scale dormers are encouraged.

Rubberized membrane roofing is acceptable so long as hidden from public view.

E. Awnings:

- 1. The size of the awning shall be proportional to the building massing and style of architecture.
- 2. Awnings may be fabric or metal. Awnings with high gloss finish are discouraged. Plastic awnings are prohibited.
- 3. Awning colors shall be compatible with the overall color scheme of the façade from which it projects. Solid colors or subtle patterns are preferred.

F. Building Materials and Colors:

The exterior materials and colors used in a building’s design creates an impression of not only the individual building, but of the overall development. High-quality and durable materials shall be used by all commercial buildings.

- 1. A materials board shall be submitted to the Ashmont commercial design review committee and the City of Lakeland Design Review Commission
- 2. Appropriate exterior building materials include, but are not limited to:
 - a. Brick (modular or queen only)
 - b. Natural or man-made stone
 - c. Hard coat stucco or EIFS
 - d. Glass
 - e. Aluminum ACM panels
 - f. Horizontal metal panel with wood appearance.

3. Inappropriate exterior building materials are:
 - a. Smooth-faced concrete block, painted concrete block
 - b. Tilt-up concrete panels (smooth finish)
 - c. Untreated wood
 - d. Field-painted or pre-finished standard corrugated metal siding
 - e. Standard single or double tee concrete systems
 - f. Barrier-type EIFS
4. Natural wood or wood paneling should not be used as the principal exterior wall material. If a wood accent is desired, a durable synthetic metal material with the appearance of wood is encouraged.
5. Façade colors must blend with the harmony of adjacent structures. Façade colors shall be low reluctant and subtle. Fluorescent colors and neon tubing accents are prohibited.
6. Outdoor storage, utility meters, HVAC and other mechanical equipment, trash dumpsters, and trash compactors shall be incorporated into the overall design of the building. Landscaping can complement and diffuse the items to be screened.

III. LAKELAND ARCHITECTURAL DESIGN STANDARDS

A. Chapter 11- 14-126:

Refer to the Architectural Standards of the City of Lakeland for additional information and architectural requirements. Approval by the Ashmont PD design committee does not guarantee approval by the City of Lakeland.



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info@dt-designstudio.com

June 2, 2022

Donald Anthony
City of Lakeland
10001 Highway 70
Lakeland, TN 38002

**RE: Ashmont Planned Development
Outline Plan Submittal**

Dear Mr. Anthony,

We are pleased, on behalf of the Developer (Blue Sky Communities), to submit this addendum to the Outline Plan application for Ashmont PD. At the Board of Commissioners meeting in May, we heard a lot of feedback from the Commissioners that we are addressing with this package. We do not believe this constitutes a major/significant change because the number of residential lots did not change, the commercial area decreased by ± 0.7 acres, and the Common Open Space area increased by ± 0.4 acres.

The primary areas of concern are listed below, along with the changes we have made in response to these concerns.

1. General Form of Commercial Sites

To create more of an urban form in the most visible commercial area, the plan has been revised to require a portion of the development at the corner (Area 6) be pulled up to the street within a 10'-20' Front Build-to-Zone, per the regulations for Commercial Building Type A in the Land Development Regulations. We have also added Lakeland's standard front buffer as a requirement along the parking areas of Area 6.

Although it is intended for the Area 6 buildings facing the internal public street to be pulled up to the street, the geometry of the curved street makes the Built-to-Zone too restrictive. We have requested a 10' setback from the internal street to make this requirement more reasonable.

2. Restrict Commercial Uses

A list of prohibited uses, such as pawn shops and vehicular services/sales, were added to the Outline Plan text II.F. The C-Store use that we have previously agreed to remove has also been struck (Outline Plan text II.F.) along with related text/exhibits (Outline Plan text V.D.2. and removal of p. 40)

3. Commercial Architectural Design Standards

The Commercial Architectural Pattern Book (p. 36-37) has been revised to be consistent with the Lakeland Architecture Standards. Some of the "appropriate" commercial images presented at the May BOC meeting have been added into the Commercial Architecture Inspiration section.

Due to time and budget constraints, only specific pages that are directly affected by these changes have been revised for the Board’s review. The pages below are intended to replace those in our original submittal booklet:

Pages from 6/2 Submittal	To Replace Pages from 4/12 Submittal
9: Outline Plan Graphic	9: Outline Plan Graphic
10-14: Outline Plan Text	10-14: Outline Plan Text
15: Conceptual Development Plan	15: Conceptual Development Plan
16: Circulation Plan & Landscape Plate Locations	16: Circulation Plan & Landscape Plate Locations
21: Street Cross Section & Landscape Plates	21: Street Cross Section & Landscape Plates
36-37: Commercial Architectural Pattern Book	39: Commercial Architectural Pattern Book
38: Commercial Architecture Inspiration	Will be added after 37: Commercial Architecture Inspiration
Removed	Remove 40: Conceptual C-Store Layout and Architectural Inspiration

We would be happy to accept a condition of approval to revise the entire booklet to be consistent with the selected exhibits presented. If we can be of any help with regards to this application, please do not hesitate to contact us.

Sincerely,



Michelle Ye, PLA
Senior Associate
DT design studio

Meeting Date: Thursday, June 9, 2022

Subject: Resolution R-52-2022 – Approving a Preliminary Development Plan for the Glide Xpress Planned Development. Sponsored by Donald Anthony.

Staff Contact: Donald Anthony, Planning Director

PROJECT INFORMATION

Location: 8874 U.S. Highway 64
Parcel ID: L0159 00580
Zoning District: C-2 (Regional Commercial)
Neighborhood: Type 5
Site Area: 4.86 acres
Applicant: Max Alley Investments LLC
Representative: Chuck Walker, Carson Consulting Engineers Inc.

PLANNING COMMISSION RECOMMENDATION

The Lakeland Municipal Planning Commission considered this item at its May 19, 2022, meeting and voted 4-0 to send the item forward to the Board of Commissioners with a favorable recommendation. The Planning Commission included the following conditions in its recommendation:

1. Exterior building materials, including CMU, shall be consistent with the building elevations presented to the Planning Commission;
2. Open space shall be consistent with that shown in the Preliminary Development Plan presented to the Planning Commission;
3. Poles for parking lot lighting shall have a maximum height of 25 feet; and
4. Frontage buffer shall tie into that of the neighboring development to the east.

BUDGET IMPACT

In 2021, the subject property had an appraised value of \$949,100 and an assessed value of \$379,640. Based on a ratio of \$1.04 in property tax per \$100 of assessed value, annual property tax due to the City of Lakeland is \$3,948.

At full buildout, the proposed development would include a car wash structure and vehicle vacuum bays. The site should generate sales tax revenue; however, the exact impact on revenues is currently unknown. Possible costs to the City are unknown at this time.

DISCUSSION

The Planning Commission held a public hearing for the Glide Xpress Planned Development Preliminary Development Plan on May 19, 2022. Following the public hearing, the Planning Commission voted 4-0 to send the plan forward to the Board of Commissioners with a favorable recommendation with conditions.

Request Overview

The applicant, Chuck Walker of Carson Consulting Engineers Inc. representing Max Alley Investments LLC, seeks approval of a Preliminary Development Plan (PDP) for the Glide Xpress Planned Development. The subject property is a 4.86-acre parcel located at 8874 U.S. Highway 64. Adjacent properties include: an Esporta fitness facility on the west; the future site of Shadrach's coffee shop on the east; U.S. Highway 64 on the south; and Interstate 40 on the north.

Property Characteristics

The subject property is rectangular in shape, having a width of approximately 260 feet at the U.S. Highway 64 frontage and a depth of approximately 740 feet on the east side and 796 feet on the west side. The site slopes from the northeast to the south; the gradient change is approximately 2.6 percent. The rear one-third of the subject property is heavily wooded. A cell tower is situated on a separate parcel adjacent to the subject property on the northeast.

Site Access

The site has frontage on U.S. Highway 64 on the south and Interstate 40 on the north. However, there is no direct access to the site from any public right-of-way. Access is limited to a shared driveway that runs along the south side of the property, which has multiple direct connections to U.S. Highway 64 between Canada Road and Interstate 40.

Description of Plan

The Preliminary Development Plan is for a single user—Glide Xpress Car Wash—which would be located on the southern two-thirds of the subject property. Glide Xpress would include an enclosed, automated vehicle wash structure having dimensions of approximately 38 feet in width at its widest point and 114 feet in depth. The building footprint would be approximately

4,300 square feet. Building height would reach nearly 30 feet on the tower element on the south side of the structure. The primary exterior material for the structure would be concrete masonry units (CMU); glazing would be prominent on the tower element. The site would also include 27 covered vacuum bays, located west of the car wash structure.

The site would be accessed via two driveways which would connect to a shared drive serving businesses on the north side of U.S. Highway 64. Each driveway would have a width of approximately 30 feet. The easternmost driveway would include two lanes for ingress to the car wash; no egress lanes would be provided. The westernmost driveway would include one ingress lane and one egress lane; customers seeking to use the vacuum area without first going through the car wash would enter the site from this western driveway.

A stormwater detention facility would be located at a low point on the site between the shared access drive and the car wash structure and vacuum bays. The Preliminary Development Plan shows a retaining wall as well as bollards placed along the detention pond for safety. The proposed bollards would be blue-painted steel with concrete caps. The landscape plan on page 24 shows five street trees being placed between the access drive and U.S. Highway 64. Additional trees are shown throughout the site, including in landscape islands at the ends of vacuum bay rows. The applicant proposes placing the required frontage buffer along the south side of the frontage drive, between the frontage drive and U.S. Highway 64. At the Planning Commission review, staff recommended placing the required shrubs and fencing behind the frontage drive, between the frontage drive and the detention pond to better align with neighboring developments to the east. As part of its recommendation, the Planning Commission included a condition requiring the applicant to tie into the frontage buffer planned on the property to the east.

The landscape plan and tree preservation plan show 98 trees currently on the site; this includes 18 specimen trees (those having a diameter at breast height of 24 inches to 60 inches). Existing trees are generally located on the northern one-third of the property. The applicant proposes creating a useable open space on this portion of the property. Of the 98 trees currently on the site, 85—including all 18 specimen trees—would be preserved and incorporated into the open space. The open space would include a meandering paved trail with a width of ten feet.

Exterior lighting would include seven poles, each reaching a height of up to 25 feet. Per Article III, Section 13.G.e., specific Design Review Commission approval is required for the use of 25-foot poles; at its meeting on May 19, 2022, the Planning Commission—acting as the Design Review Commission—granted approval of the 25-foot poles. Additional proposed lighting includes four wall packs on the car wash structure and under-canopy lights on the vacuum structures. The photometric plot on sheet 20 of the plan shows illumination levels below one footcandle along the property line, thus complying with the City's perimeter lighting standards.

Comprehensive Plan

The Lakeland Land Use Map designates the subject property as Residential Support Center, which is characterized by the Land Use Map as:

Primarily planned developments containing neighborhood commercial uses with no one user having greater than 75,000 square feet, limited office, religious facilities, schools, public buildings, and institutional uses. Development requires public water and sanitary sewer service. Streets shall be designed with an urban cross-section.

Sketch Plan

The Planning Commission reviewed a Sketch Plan for this project at its March 17, 2022, meeting. No specific guidance was provided to the applicant at that time. The Preliminary Development Plan is generally consistent with the Sketch Plan.

Deviations from Land Development Regulations

In accordance with Article I, Section 4.T.4.D.(6) of the Land Development Regulations, the applicant has requested deviations from certain zoning regulations. These deviations include: the proposed open space (a *Green* per the open space types found in the regulations) not having continuous frontage on or access from a vehicular right-of-way; an overhead door on the car wash structure facing the public right-of-way on U.S. Highway 64; the frontage buffer being placed along the shared driveway rather than along U.S. Highway 64; and no screen walls being provided for the outdoor vacuum area. The Planning Commission recommends approval of each of these elements, though its recommendation regarding the frontage buffer is conditional on the applicant tying into the frontage buffer on the property to the east. Additionally, Design Review Commission approval was granted for the proposed 25-foot high lighting poles.

Standards and Criteria for Planned Developments

Article I, Section 4.T.3.a. of the Lakeland Land Use Regulations give the Board of Commissioners the authority to approve Planned Developments upon written findings from the Planning Commission that the Planned Development satisfies specific standards. The Planning Commission should consider each of these standards in its discussion on this item.

1. Effect on surrounding property. The proposed development will not injure or damage the use, value, and enjoyment of surrounding property nor hinder or prevent the development of surrounding property in accordance with the City of Lakeland Comprehensive Plan and current development regulations.
2. Availability of facilities. Water supply, wastewater treatment and disposal, and stormwater drainage facilities are available and adequate to serve the proposed development.
3. Compatibility with surrounding uses. The location and arrangement of the structures, parking areas, walks, lighting, and other service facilities shall be compatible with the surrounding land uses. Any part of the proposed development not used for structures, parking, loading areas, or access ways shall be landscaped or otherwise improved except where natural features are such as to justify preservation.
4. Consistency with public interest. Any modification of the zoning or other regulations that would otherwise be applicable to the site are warranted by the design of the PDP

and the amenities incorporated therein, and are not inconsistent with the public interest.

5. Owners Association required. Homeowners' or property owners' associations or some other responsible party shall be required to maintain any and all common and open space and/or common elements, unless conveyed to a public body which agrees to maintain such areas.

NEXT STEPS

Approval of the Preliminary Development Plan conveys entitlements for the subject property. Entitlements will be consistent with the pattern book, exceptions letter, and accompanying exhibits, excepting any specific changes made by the Board of Commissioners. The Lakeland Land Development Regulations will apply to any items not specifically addressed in the pattern book, exceptions letter, and accompanying documents. If the Board of Commissioners approves the Preliminary Development Plan, the applicant will be permitted to submit a Final Development Plan and a Site Plan for Planning Commission review.

8874 U.S. Highway 64

Lakeland, Tennessee

4.86 Acres
Zoned C-2

Interstate 40 West
Interstate 40 East

AG

C-2

Site

C-2

United States Highway 64

- 8874 U.S. Hwy 64
- Lakeland City Boundary
- Street Centerline
- Parcel

Zoning Classification

- AG
- C-1
- C-2
- E-R
- I-L
- M-R
- OS-2
- OS-5
- P
- R-1
- R-1 (PRD)
- R-2
- R-2 (PRD)
- R-2A
- R-3
- RE

Lakeland Planning
Department
March 7, 2022

Sources:

Shelby Co. Assessor of
Property; ESRI;
Lakeland IT Dept.

0 0.02 0.04 Miles



RESOLUTION R-52-2022

A RESOLUTION APPROVING A PRELIMINARY DEVELOPMENT PLAN FOR
GLIDE XPRESS PLANNED DEVELOPMENT

WHEREAS, the Preliminary Development Plan for Glide Xpress Planned Development meets the general intent and spirit of the Zoning Ordinance and Subdivision Regulations and conforms to the Floodplain Management, Stream Management Buffer, and Tree Management Ordinances of the City of Lakeland, Tennessee; and

WHEREAS, on May 19, 2022, the City of Lakeland Municipal Planning Commission recommended approval of the Glide Xpress Planned Development Preliminary Development Plan with the following conditions:

1. Exterior building materials, including CMU, shall be consistent with the building elevations presented to the Planning Commission;
2. Open space shall be consistent with that shown in the Preliminary Development Plan presented to the Planning Commission;
3. Poles for parking lot lighting shall have a maximum height of 25 feet; and
4. Frontage buffer shall tie into that of the neighboring development to the east.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF LAKE LAND, that the Preliminary Development Plan for Glide Xpress Planned Development be approved.

Passed and adopted by the Board of Commissioners of Lakeland, Tennessee, on this 9th day of June 2022, the public welfare requiring it.

Mike Cunningham, Mayor

ATTEST:

Debra Murrell, City Recorder



GLIDE Xpress

ON U.S. HIGHWAY 64 LAKELAND TENNESSEE



CASE NO.: 2022-03-17 VR

MAY 10, 2022



PRELIMINARY PLANNED DEVELOPMENT
LAKELAND, TN





CASE NO.: 2022-03-17 VR

REVISED
MAY 10, 2022

02



PRELIMINARY PLANNED DEVELOPMENT

LAKELAND, TN



DEVELOPER:



MAX ALLEY INVESTMENTS, LLC.

3930 GALLERIA OAKS DR.
TEXARKANA, TX 75503
903.223.8000

CONTACT:
MR. CLINT HERRINGTON,
VP REAL ESTATE
CH@MAXALLEYLLC.COM

ARCHITECT:

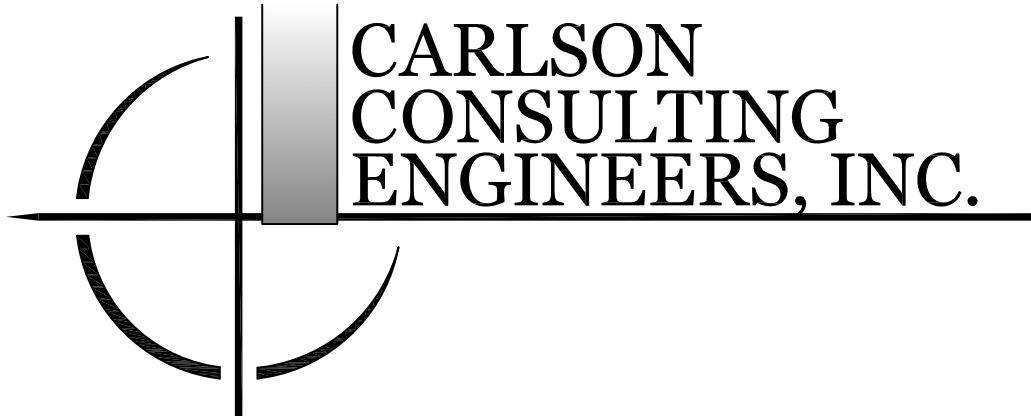


PB2 ARCHITECTURE + ENGINEERING

2809 W AJAX AVE #100
ROGERS, AR 72758
479.636.3545

CONTACT:
MR. CHRISTOPHER 'SULLY' SULLIVAN, AIA
SENIOR ARCHITECT
CHRIS.SULLIVAN@PB2AE.COM

LANDSCAPE ARCHITECT AND CIVIL ENGINEER:



CARLSON CONSULTING ENGINEERS, LLC.

7068 LEDGESTONE COMMONS
BARTLETT, TN 38133
901.384.0404

CONTACT:
MR. C. R. 'CHUCK' WALKER, PLA, PWS, CID, CLIA, ISA-CA, TN-QHP, CEI
DIRECTOR OF ENVIRONMENTAL SERVICES
CHUCKWALKER@CARLSONCONSULTING.NET

INDEX OF DEVELOPMENT

I.	INTRODUCTION	04
II.	COMMUNITY INFORMATION	
	- LOCATION MAPS	05
	- LAND ZONING / USE	06
	- NEIGHBORHOOD / TRANSPORTATION	07
	- ADJOINING PROPERTY OWNERSHIP	08
III.	SITE SPECIFIC INFORMATION	
	- LEGAL DESCRIPTION / BOUNDARY	09
	- TOPOGRAPHIC INFORMATION / AERIAL	10
	- TREE SURVEY	11
	- SITE ANALYSIS	12
	- COMMUNITY DESIGN STANDARDS / COVENANTS	13
IV.	DESIGN APPLICATION	
	- OUTLINE PLAN	15
	- CONCEPTUAL DEVELOPMENT PLAN	16
	- TOPOGRAPHY / DRAINAGE PATTERNS	17
	- GRADING / DRAINAGE PLANS	18
	- GENERAL UTILITY PLANS	19
	- SITE LIGHTING PLAN	20
	- LANDSCAPE / BUFFERING PLAN	21
	- TREE PRESERVATION PLAN	22
	- LINE OF SITE / CROSS SECTIONS	23
	- DEVELOPMENT AESTHETIC	24
	- BUILDING ELEVATIONS	25
	- BUILDING FLOOR PLANS	26
	- LIGHTING FIXTURES	27
IV.	APPENDIX	
	- SURVEY (EXISTING LOT)	28
	- PRELIMINARY SUBDIVISION PLAT	29
	- TREE SURVEY	30

DISCLAIMER:
GRAPHICS, IMAGES, AND PHOTOGRAPHS INCLUDED IN THIS BOOKLET ARE SOLELY TO CONVEY FORM AND CHARACTER WITHIN GLIDE XPRESS AND ARE NOT INTENDED TO BE A FINAL PRODUCT DESIGN. ALL SITE DESIGN, ENGINEERING, GRAPHICS, AND IMAGES ARE SUBJECT TO FINAL DESIGN AND APPROVALS. SOME IMAGES USED IN THIS BOOKLET ARE NOT PROPERTY OF CARLSON CONSULTING ENGINEERS. A FULL LIST OF PHOTO CREDITS CAN BE PROVIDED IF NEEDED.

CASE NO.: 2022-03-17 VR
REVISED MAY 10, 2022



April 19, 2022

Donald Anthony, AICP
Planning Director
CITY OF LAKELAND
10001 Highway 70
Lakeland, TN 38002

901.867.2718

**RE: GLIDE XPRESS ON U.S. HIGHWAY 64
PRELIMINARY DEVELOPMENT PLAN SUBMISSION**

Mr. Anthony:

On behalf of MAX ALLEY INVESTMENTS, LLC., we are pleased to submit the Preliminary Development Plan application for the ‘**GLIDE XPRESS ON U.S. HIGHWAY 64**’ to the City of Lakeland. This 4.86-acre planned 2-lot development comprises all of the property on the north-side of U.S. Hwy. 64, currently recorded as Parcel ID: L0159 00580, also known as:
HIGHWAY 64 PARTNERS, LTD.
INST: FH 4377
LOT 2
FINAL PLAT:
BRUNSWICK 64 COMMERCIAL SUBD.
PB 258, PG 16
ZONING: C-2

Following positive meetings with the city staff and the Sketch Plan Presentation to the Planning Commission on March 17th, 2022, we have pursued to address any and all comments where practical to the original layout and incorporated the remaining information needed to complete the Preliminary Development Plan application. Due to the planned development being less than fifty-acres (50-ac.), the development of the intermediate ‘Outline Plan’ submittal was not necessary. Upon completion of the Tree Survey, the routing of the 10’ wide hard surfaced walking/nature trail through Lot 2 (Open Space) was modified slightly to avoid and preserve the mature oaks identified on

the forested portion of this site. Not a single Specimen Tree is to be removed as a result of the development.

The **GLIDE XPRESS ON U.S. HIGHWAY 64**, a 2-lot planned development, will provide Residential Support to the surrounding neighborhoods in compliance with the City of Lakeland Proposed Land-use Map. The business anchor for the development, Glide Xpress, is an automated car wash that uses the latest technologies to provide superior customer service. However, being classified as a Vehicular Service business and being located approximately seven hundred forty feet (~740’) from the intersection Hwy 64 and Interstate-40 to the west and six hundred twenty-five feet (~625’) from the intersection of Hwy 64 and Rockcreek Parkway to the east, this individual parcel does not comply with the city’s new ordinance which limits vehicular service businesses to within five hundred feet (500’) of a major intersection. Otherwise, it would comply with the traditional C2 – General Business Zoning and the SITE PLAN approval process would have been utilized.

This Preliminary Development Plan submittal represents an improved version of the original Sketch Plan concept. The project site fronts on U.S. Highway 64 which is a 7-lane limited access roadway. All site access is to be provided by an existing private frontage drive that currently crosses the southern end of the property. Vehicular access into the development is limited to two (2) access points off of the frontage drive, and all internal vehicular circulation is through private drive aisles. The intensive construction portion of the development remains in the central and southern portions of the project site that had been previously graded. This prioritizes the preservation of the existing trees onsite.

A total of 98 trees were identified on the site by a, ISA certified arborist, including eighteen (18) specimen trees. After receiving the tree survey locations, the design team adjusted the conceptual development plan that was previously submitted for the Sketch Plan with the goal of saving as many specimen trees as possible. By doing this, all specimen trees are preserved and over 85% of the surveyed trees will be preserved. The conceptual development plan provides an Existing Density Units of 1,302, well over the 97.2 Site Density Factor that is required for the property. This does not include any of the new trees which will be planted as part of the streetscape or within common open spaces. The full arborist report and tree data will be available as a separate document. Due to the size of the character of the development in conjunction with the surrounding development, a traffic impact study was not performed.

The design character of **GLIDE XPRESS ON U.S. HIGHWAY 64** will be in compliance with the Land Development Regulations, City of Lakeland, Tennessee, which will be utilized by the Developer’s Design Team to ensure architectural and aesthetic continuity of the development remains consistent with the approved character of the City of Lakeland. The layout of the site incorporated all functional aspects of the development into the design aesthetic. The main entrances from the frontage drive frame the stormwater retention pond with fountain and retaining wall that maximize the natural slope and usable frontage portion of the site. The required Streetscape Buffer along U.S.

Hwy 64 would have been lost; therefore, these improvements were placed along the private frontage drive where the intended scale and character of the sidewalks, landscape, and hardscape materials could be incorporated with the existing site features and appreciated on an individual scale.

Common open space for the planned development is provided in Lot 2 at the rear of the site. By doing this, the development is better able to utilize all aspects of this limited property, and preserve the natural benefits of the existing forest canopy.

We feel that the **GLIDE XPRESS ON U.S. HIGHWAY 64** will be a true asset to the residents of the City of Lakeland. In the Developer’s own words, “*We are laser focused on experience and the design of our layouts, vacuum areas, canopies and architectural design. We treat people to the experience that we would want and people notice!*”

We are not trying to build as many locations as we can. We are one of the best car washes in the country and we’re intentional about the communities and locations we choose so we can continue to be connected in the community and give the quality and experience that supports our philosophy and model of providing people the best experience and value possible.

If given the opportunity, I know we will develop the best express car wash in Tennessee and one of the best express car washes in the world for the community of Lakeland.”

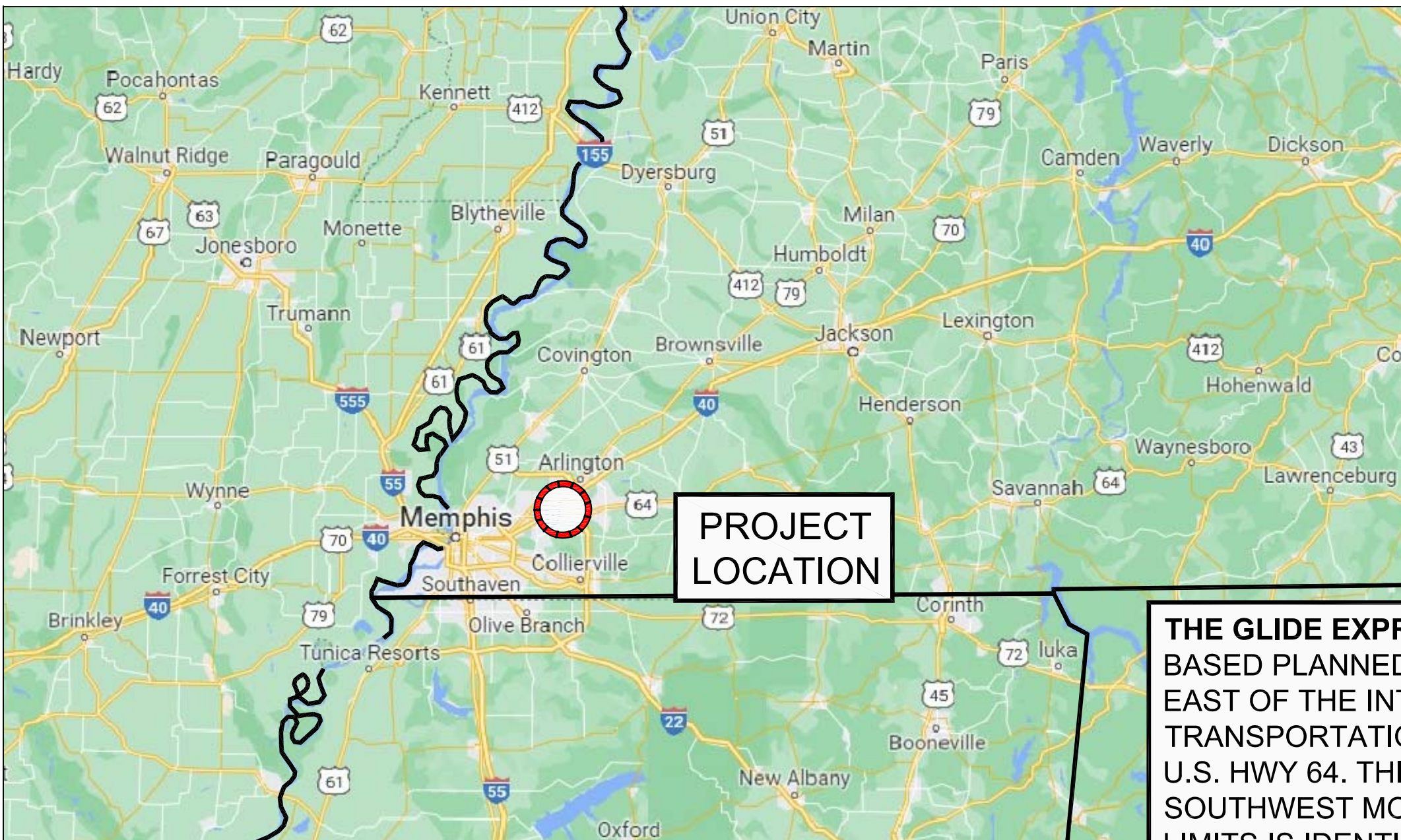
If you have any questions in regards to this application, please do not hesitate to contact us.

Sincerely,
CARLSON CONSULTING ENGINEERS, Inc.

C. R. Walker, PLA, PWS, CID, CLIA, ISA-CA, TN-QHP, CEI
Director of Environmental Services

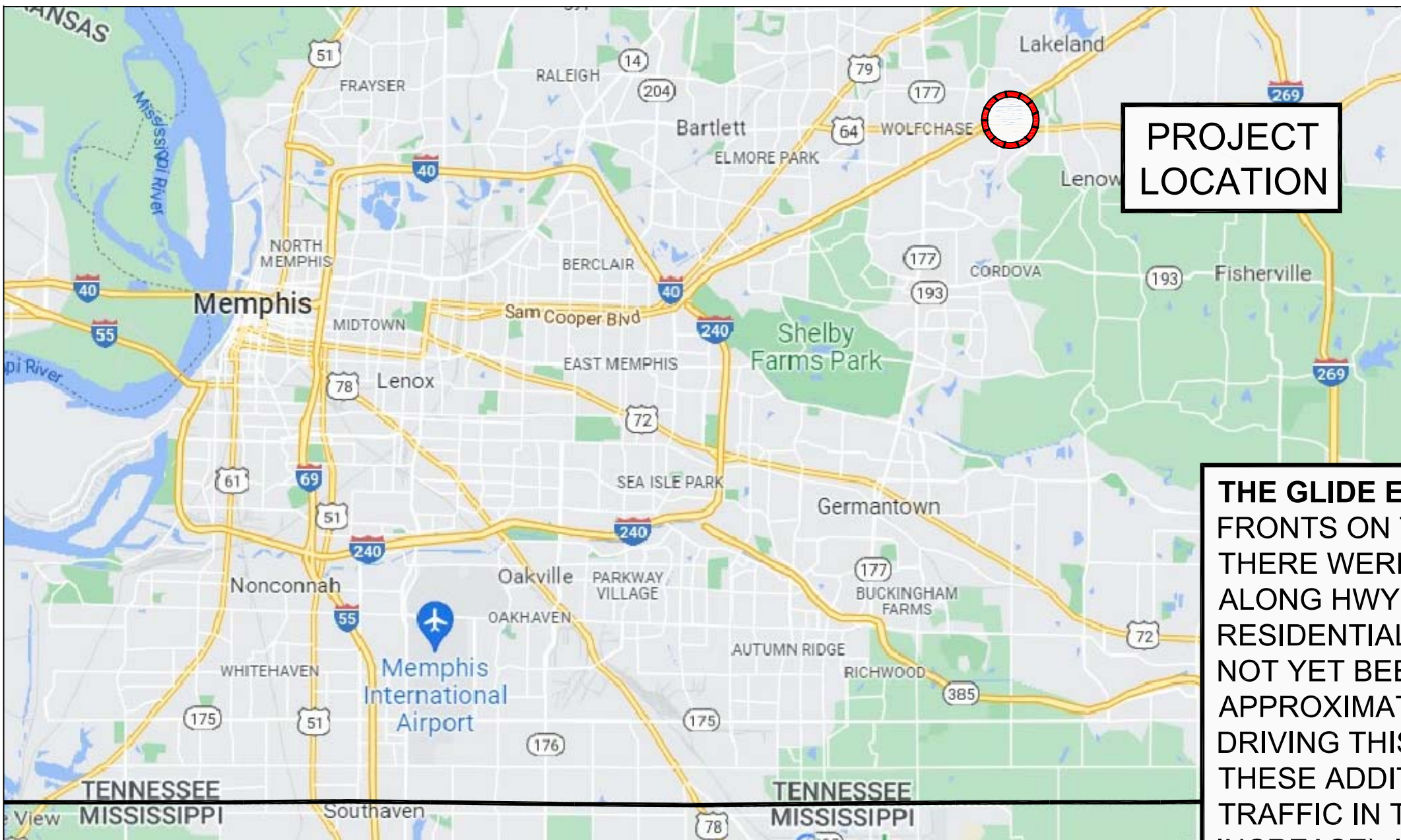


REGIONAL VICINITY



THE GLIDE EXPRESS ON US 64 IS A VEHICULAR SERVICE BASED PLANNED DEVELOPMENT LOCATED IMMEDIATELY EAST OF THE INTERSECTION OF TWO (2) MAJOR TRANSPORTATION THROUGHFARES, INTERSTATE 40 AND U.S. HWY 64. THIS INTERSECTION, LOCATED AT THE SOUTHWEST MOST CORNER OF THE LAKELAND MUNICIPAL LIMITS IS IDENTIFIED IN THE CITY OF LAKELAND, TENNESSEE, COMPREHENSIVE LAND-USE PLAN UPDATE AS A MINOR GATEWAY TO THE CITY OF LAKELAND.

LOCAL VICINITY



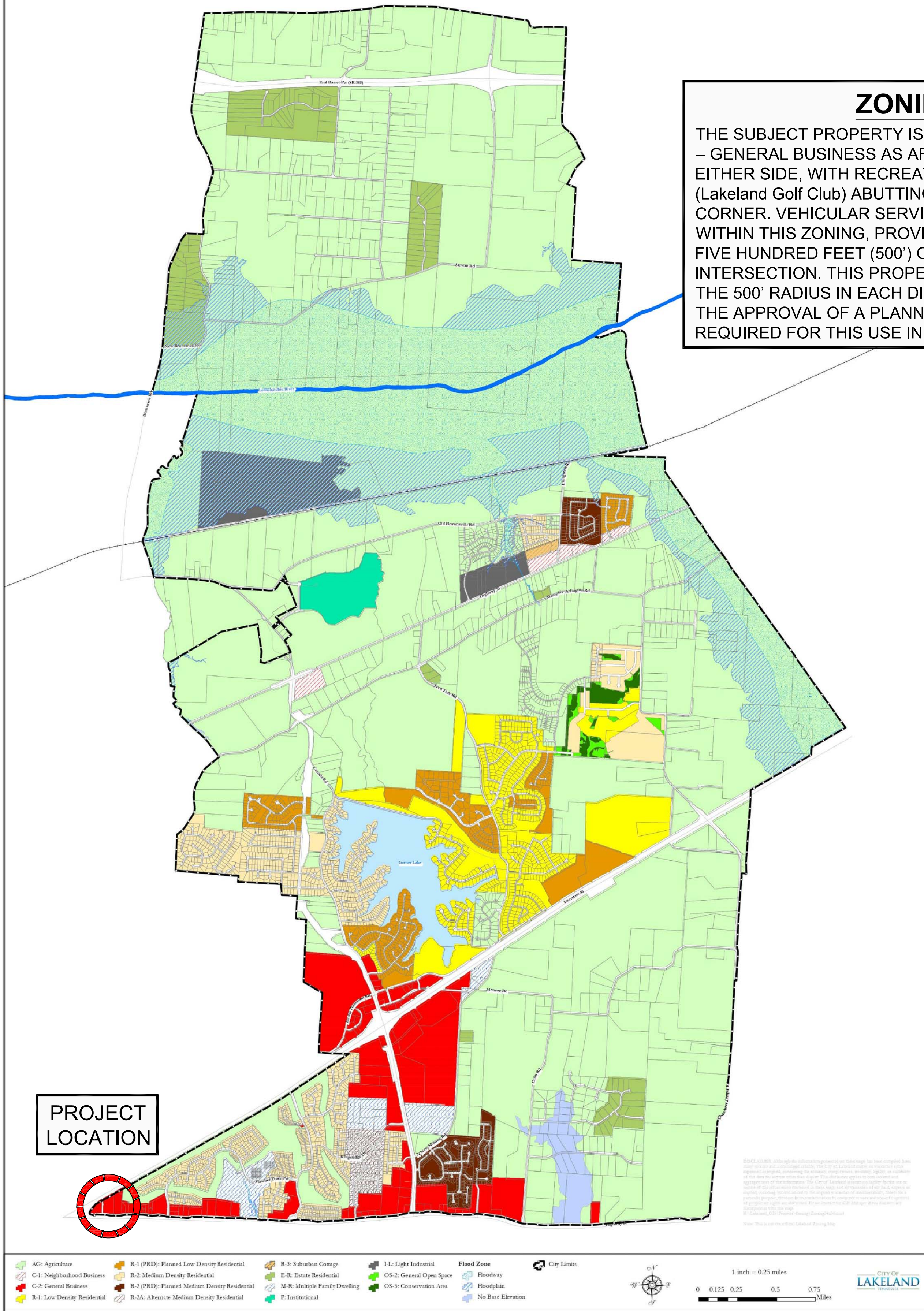
THE GLIDE EXPRESS ON US 64 IS A 4.86-ACRE PARCEL FRONTS ON THE NORTH-SIDE OF U.S. 64. IN 2008 THERE WERE ABOUT 52,000 VEHICLES PER DAY ALONG HWY 64 AND MUCH OF THE EXISTING RESIDENTIAL/COMMERCIAL/RETAIL BUSINESS HAD NOT YET BEEN DEVELOPED. PRESENTLY, THERE ARE APPROXIMATELY 68,000 VEHICLES PER DAY (V/D) DRIVING THIS ROAD AS OF A HARD COUNT IN 2019. THESE ADDITIONAL 16,000 V/D IS A 30% INCREASE IN TRAFFIC IN THE PAST 11 YEARS (2.74% ANNUAL INCREASE). IF TRAFFIC CONTINUES TO TREND UPWARDS FOR THE NEXT 5 YEARS, HWY 64 MAY HAVE OVER 74,000 VEHICLES PER DAY BY 2027.

BETWEEN 2010 AND 2022, THE POPULATION, HOUSEHOLDS, FAMILIES AND INCOMES HAVE INCREASED WITHIN THE 1-, 3- AND 5-MILE RADIUS OF THE PROPERTY AND EXPECT TO CONTINUE TO INCREASE ON AN ANNUAL BASIS. IN 2020, THE U.S. CENSUS BUREAU RECORDS THE POPULATION OF THE CITY OF LAKELAND AS 13, 904. TODAY, APPROXIMATELY 80% OF PEOPLE WASH THEIR CARS AT A CAR WASH. WE HAVE CHOSEN THIS LOCATION BECAUSE OF ITS EASE OF ACCESS TO LAKELAND'S RESIDENTIAL NEIGHBORHOODS AND THE HUGE DEMAND FOR A PREMIER CAR WASH SERVICE.



IMMEDIATE VICINITY

City of Lakeland Zoning Map

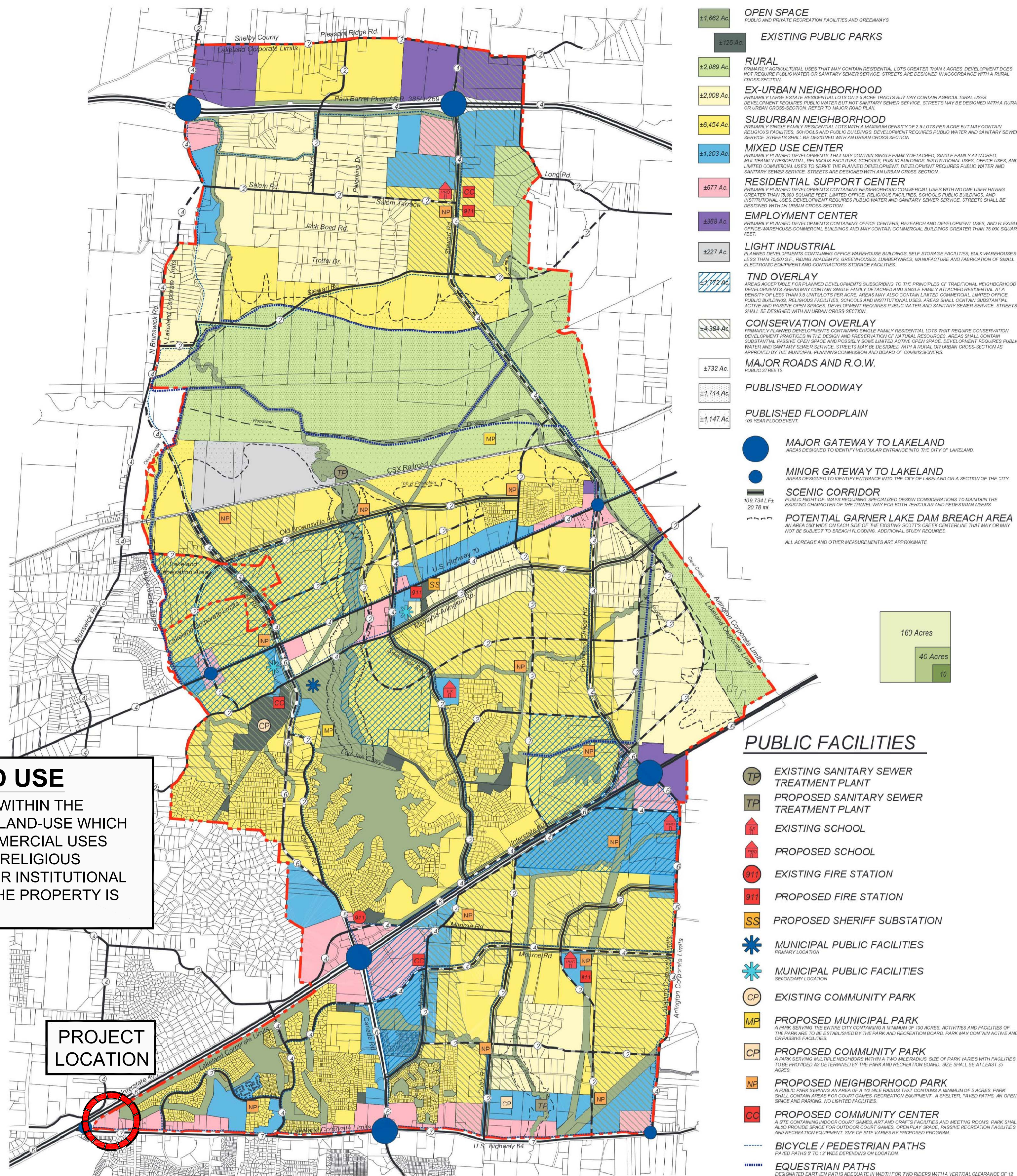


FUTURE LAND USE

THE SUBJECT PROPERTY FALLS WITHIN THE RESIDENTIAL SUPPORT CENTER LAND-USE WHICH INCLUDES NEIGHBORHOOD COMMERCIAL USES LESS THAN 75,000 S.F., OFFICES, RELIGIOUS FACILITIES, SCHOOLS, AND OTHER INSTITUTIONAL USES. THE PROPOSED USE OF THE PROPERTY IS COMPATIBLE WITH THESE USES.

CITY OF LAKELAND, TENNESSEE

COMPREHENSIVE LAND USE PLAN UPDATE



PRELIMINARY PLANNED DEVELOPMENT
LAKELAND, TN



City of Lakeland Neighborhood Types

NEIGHBORHOOD TYPES

THE SUBJECT PROPERTY FALLS WITHIN A TYPE V NEIGHBORHOOD THAT IS SURROUNDED BY TYPE II.

A TYPE V NEIGHBORHOOD IS PRIMARILY INTENDED FOR MORE INTENSE COMMERCIAL USES, OCCURRING AT NODES ALONG HIGHER CAPACITY STREETS. MULTIFAMILY RESIDENTIAL MAY BE INTEGRATED WITH COMMERCIAL DEVELOPMENT, WHILE SINGLE-FAMILY DETACHED AND ATTACHED HOUSING MAY OCCUR BEYOND COMMERCIAL USES IN LARGER SUBDIVISIONS.

A TYPE II NEIGHBORHOOD IS INTENDED TO RESULT IN A TRADITIONAL SUBURBAN BUILT ENVIRONMENT. ONLY SINGLE FAMILY DETACHED RESIDENTIAL BUILDING

PROJECT
LOCATION

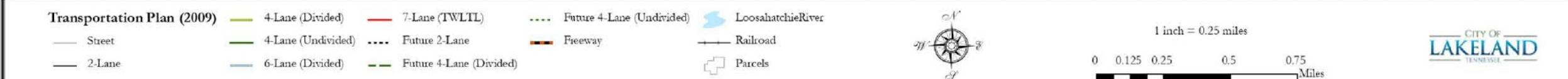


City of Lakeland Transportation Plan

TRANSPORTATION PLAN

LOCATED IMMEDIATELY EAST OF THE INTERSECTION OF TWO US MAJOR TRANSPORTATION THOROUGHFARES, INTERSTATE 40 AND U.S. HWY 64. THE 4.86-ACRE PARCEL FRONTS ON THE NORTH-SIDE OF U.S. 64.

PROJECT
LOCATION



CASE NO.: 2022-03-17 VR

MAY 10, 2022

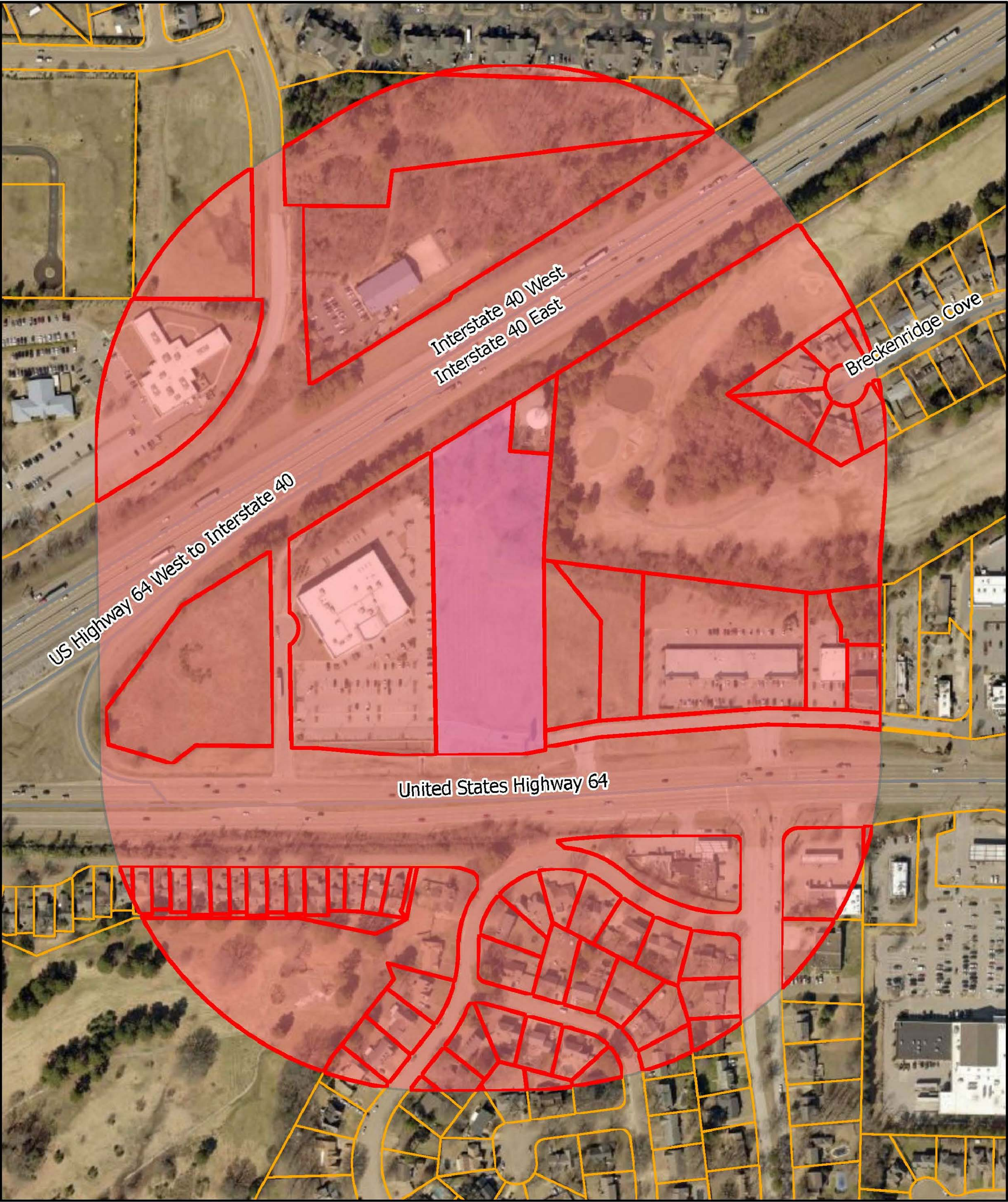
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PRELIMINARY PLANNED DEVELOPMENT
LAKELAND, TN

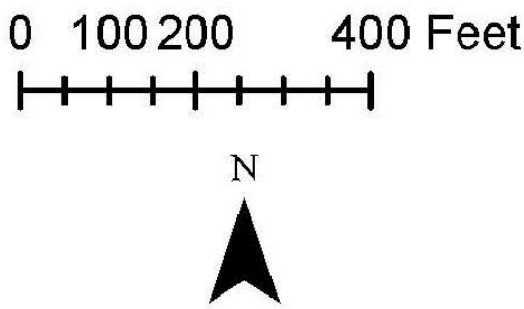


SUBJECT PROPERTY AND ADJOINING PARCELS WITHIN 1,000'



8864 U.S. Highway 64
Lakeland, Tennessee

- Parcel within 1000-ft Buffer
- 8874 US Hwy 64
- 1000-ft Buffer
- Shelby County Parcel



ADJOINING PROPERTY OWNERS

COUNTY OF SHELBY	160 N MAIN ST	MEMPHIS, TN	38103
CC CLUB HOLDINGS LLC	2736 COUNTRYWOOD PKWY	CORDOVA, TN	38016
FKH SFR PROPCO B-HLD LP	1850 PARKWAY PLSE	MARIETTA, GA	30067
FAHR WILLIAM M II	2345 CLAY POND DR	OAKLAND, TN	38060
MARLOW ROBERT W	2872 HAMPTON COURT RDN	CORDOVA, TN	38016
TWENTY EIGHT SIXTY EIGHT HAMPTON COURT	3592 ROSEMEAD BLVD	ROSEMEAD, CA	91770
AGUILAR VICENTE JR	1486 W WARNER AVE	FRESNO, CA	93711
YDROVO COLUMBIA AND DIANA YDROVO (RS)	2860 HAMPTON COURT RDN	CORDOVA, TN	38016
HARRIS MICHAEL AND PAULA DAVIS (RS)	2856 N HAMPTON COURT RD	CORDOVA, TN	38016
MAJZOUB MOUTAH A	2852 HAMPTON COURT RDN	CORDOVA, TN	38016
HOME SFR BORROWER LLC	3505 KOGER BLVD	DULUTH, GA	30096
LARK BRITTNEY N AND LANCE A BLANTON (RS)	2830 HAMPTON COURT RDN	CORDOVA, TN	38016
DICKERSON RANDY W & RETA S	2822 HAMPTON COURT RDN	CORDOVA, TN	38016
FLANAGAN FRANCIS J JR & BARBARA B	2842 LANTHORN DR	CORDOVA, TN	38016
BABB KENNETH J & CYNHIA D	2838 LANTHORN DR	CORDOVA, TN	38016
BROWN AMANDA	2834 LANTHORN LN	CORDOVA, TN	38016
PHAM KIEUVAN	2830 LANTHORN DR	CORDOVA, TN	38016
SIM LEE H	94 S 975 W	KAYSVILLE, UT	84037
SMITH JAMES C	2822 LANTHORN DR	CORDOVA, TN	38016
STEPHENS CAMERON M & TAWNEE S	8898 LANTHORN CV	CORDOVA, TN	38016
FOXX JESSICA ANS DAVID NELSON (RS)	8902 LANTHORN CV	CORDOVA, TN	38016
HAYNES ELBERT & LINDA F	8906 LANTHORN CV	CORDOVA, TN	38016
BIRDWELL TROY T & TAMMY A	228 E GALLATIN ST	ADAIRVILLE, KY	42202
HAWKINS LATAVIA D	2833 LANTHORN DR	CORDOVA, TN	38016
ORCHOLSKI SANDRA AND JAMES E ORCHOLSKI	2837 LANTHORN DR	CORDOVA, TN	38016
MCCLAIN VAN & LENA G	2841 LANTHORN DR	CORDOVA, TN	38016
SPEARMAN DANESHA S & KELVIN R	2836 HAMPTON COURT RDN	CORDOVA, TN	38016
MALKIN ASHLEY	8805 FAIRWAY GARDENS DR	CORDOVA, TN	38016
HOLLIDAY PATTYE	8809 FAIRWAY GARDENS DR	CORDOVA, TN	38016
WADDELL JON J	8813 FAIRWAY GARDENS DR	CORDOVA, TN	38016
OLSON GRETCHEN AND ARTHUR OLSON	8817 FAIRWAY GARDENS DR	CORDOVA, TN	38016
DAVIS RICHARD E SR & MARY J	10085 MARKWOOD OAK DR	LAKELAND, TN	38002
RIBBON HOME SPV II LLC	1435 MOREHEAD ST	CHARLOTTE, NC	28208
STEWART BOBBY G & JO ANNE	8833 FAIRWAY GARDENS DR	CORDOVA, TN	38016
POWERS CAROLYN H	8837 FAIRWAY GARDENS DR	CORDOVA, TN	38016
CHILDERS CHERI L	8843 FAIRWAY GARDENS DR	CORDOVA, TN	38016
CLAY LAURA	8847 FAIRWAY GARDENS DR	CORDOVA, TN	38016
MORROW RUSSELL & EMMA E	8851 FAIRWAY GARDENS DR	CORDOVA, TN	38016
MONTESI RITA & ARTHUR BAERLIN	8857 FAIRWAY GARDENS	CORDOVA, TN	38016
FAIRWAY GARDENS OWNERS ASSOCIATION INC	8795 FAIRWAY GARDENS DR	CORDOVA, TN	38016
CSMA BLT LLC	1850 PARKWAY PL	MARIETTA, GA	30067
MATTHEWS CLARENCE N	8865 FAIRWAY GARDENS DR	CORDOVA, TN	38016
WATSON JEAN	8871 FAIRWAY GARDENS DR	CORDOVA, TN	38016
MACS CONVENIENCE STORES LLC	0 PO BOX 347	COLUMBUS, IN	47202
HWY 64 BP (DBA)	8941 HIGHWAY 64	ARLINGTON, TN	38002
WEST QUALITY FOOD SERVICES INC	0 PO BOX 2906	LAUREL, MS	39442
ADELL VIVIAN C	2823 HAMPTON COURT RDN	CORDOVA, TN	38016
CSMA BLT LLC	1850 PARKWAY PL	MARIETTA, GA	30067
WHEELER VANESSA D & MARCUS	2837 HAMPTON COURT RDN	CORDOVA, TN	38016
JACKSON ANDREA	2841 HAMPTON COURT RDN	CORDOVA, TN	38016
THREELS PROPERTIES INC	301 S PERIMETER PARK DR	NASHVILLE, TN	37211
UHS OF LAKESIDE INC	6200 UTSA BLVD	SAN ANTONIO, TX	78249
REGENCY HOMEBUILDERS LLC	3420 S HOUSTON LEVEE RD	GERMANTOWN, TN	38139
FIRST SOUTH BANK	1450 JOHN B WHITE SR BLVD	SPARTANBURG, SC	29306
THREELS PROPERTIES INC	301 S PERIMETER PARK DR	NASHVILLE, TN	37211
WOLFCHASE BARTLETT OWNER LLC	3520 PIEDMONT RDNE	ATLANTA, GA	30305
STAGE SIXTY FOUR LLC	2198 E CAMELBACK RD	PHOENIX, AZ	85016
LAKELAND GOLF CO	6345 TORRINGTON RD	NASHVILLE, TN	37202
SHELBY COUNTY	160 N MAIN ST	MEMPHIS, TN	38103
STONEBRIDGE COMMERCIAL OWNERS ASSOC INC	1010 JUNE RD	MEMPHIS, TN	38119
STONEBRIDGE COMMERCIAL OWNERS ASSOC INC	1010 JUNE RD	MEMPHIS, TN	38119
VALVOLINE LLC	0 P O BOX 55630	LEXINGTON, KY	40555
ZANELLA DANIEL & MELVA	3976 LOCH MEADE DR	ARLINGTON, TN	38002
HIGHWAY 64 CENTER LLC	1010 JUNE RD	MEMPHIS, TN	38119
HWY 64 PARTNERS L P (58.33%) AND	1010 JUNE RD	MEMPHIS, TN	38119
JACKLAND HOLDINGS LLC	3485 CEDAR CREEK LN	JONESBORO, AR	72404
LAKELAND 64 LLC	5100 POPLAR AVE	MEMPHIS, TN	38137
HWY 64 PARTNERS LP AND LAWRENCE	1010 JUNE RD	MEMPHIS, TN	38119
INDIGO TN LLC	4112 THREE DOVES CV	BARTLETT, TN	38133
CARSON CORRENA K	8984 BRECKENRIDGE CV	LAKELAND, TN	38002
DURHAM ALISON S	8980 BRECKENRIDGE CV	ARLINGTON, TN	38002
PISKULA RICHARD L & RENATE H	8976 BRECKENRIDGE CV	LAKELAND, TN	38002
TJETJEN AMELIA K AND DIANA L G VIEYRA	8981 BRECKENRIDGE CV	LAKELAND, TN	38002
FORT TOMMY J	8985 BRECKENRIDGE CV	LAKELAND, TN	38002
RUSHING JEFFREY W & VALERIE J	8993 BRECKENRIDGE CV	ARLINGTON, TN	38002

CASE NO.: 2022-03-17 VR

MAY 10, 2022

08



PRELIMINARY PLANNED DEVELOPMENT
LAKELAND, TN

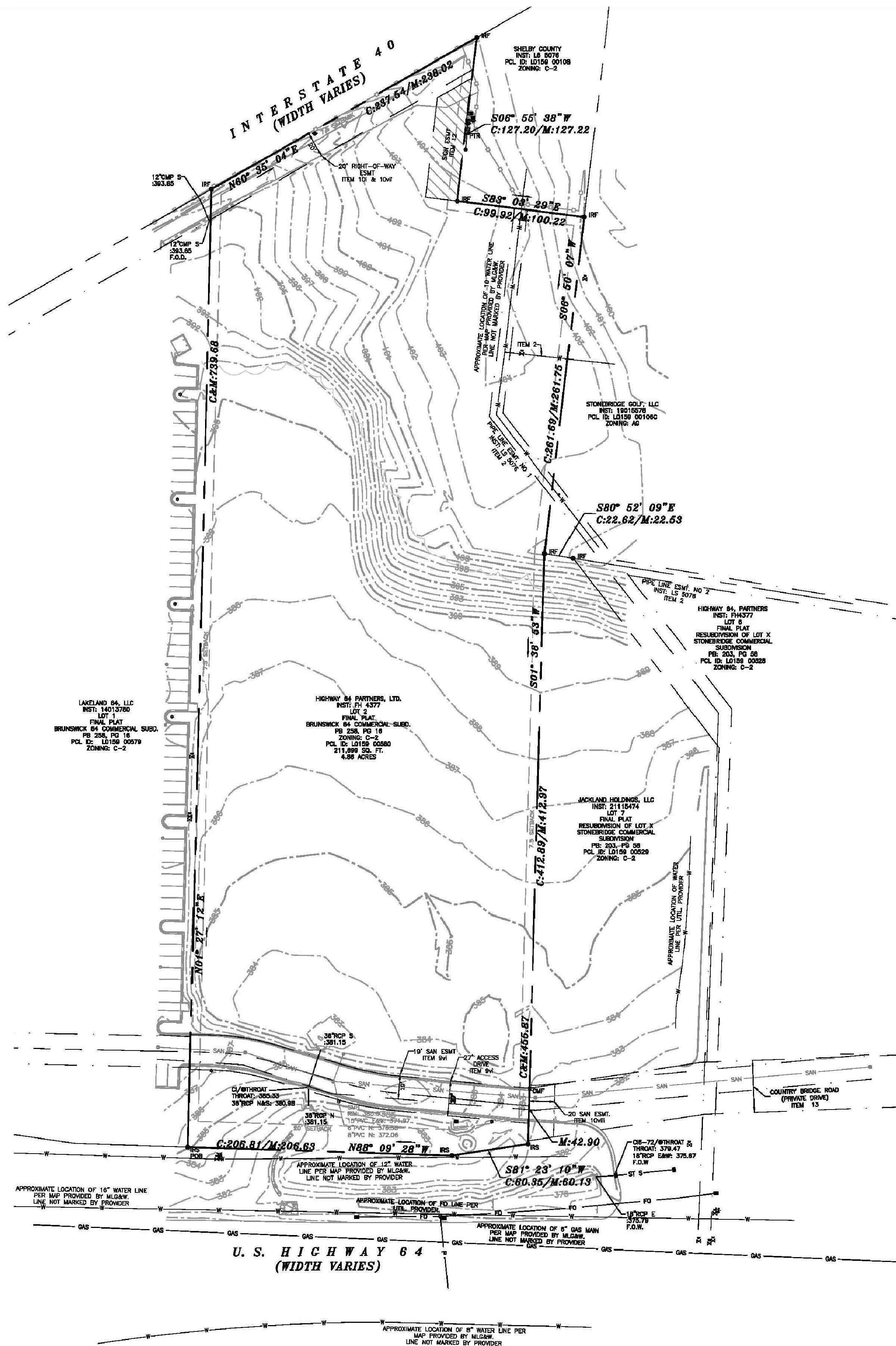


SURVEY LEGAL DESCRIPTION

SITUATED IN THE CITY OF LAKELAND, COUNTY OF SHELBY AND STATE OF TENNESSEE AND KNOWN AS A PARCEL OF LAND CONVEYED TO HIGHWAY 64 PARTNERS, LTD BY DEED RECORDED IN INSTRUMENT FH 4377 IN THE SHELBY COUNTY REGISTER OF DEEDS OFFICE AND FURTHER KNOWN AS LOT 2 OF THE FINAL PLAT BRUNSWICK 64 COMMERCIAL SUBD BY PLAT RECORDED IN PLAT BOOK 258, PAGE 16 IN THE SHELBY COUNTY REGISTER OF DEEDS OFFICE AND IS FURTHER BOUNDED AND DESCRIBED AS FOLLOWS;

BEGINNING AT A CAPPED 5/8" IRON REBAR SET AT A SOUTHEASTERLY CORNER OF LAND CONVEYED TO LAKELAND 64, LLC BY DEED RECORDED IN INSTRUMENT 14013780 AND FURTHER KNOWN AS LOT 1 OF SAID BRUNSWICK 64 COMMERCIAL SUBD. SAID IRON LYING IN A NORTHERN RIGHT-OF-WAY U.S. HIGHWAY 64 (WIDTH VARIES);

THENCE ALONG AN EASTERLY LINE OF SAID LOT 1 NORTH 01°27'12" EAST A DISTANCE OF 739.68 FEET TO AN IRON REBAR FOUND AT A NORTHEASTERLY CORNER THEREOF SAID IRON LYING IN A SOUTHERLY RIGHT-OF-WAY OF INTERSTATE 40 (WIDTH VARIES); THENCE ALONG SAID SOUTHERLY RIGHT-OF-WAY NORTH 60°35'04" EAST A DISTANCE OF 238.02 FEET TO AN IRON REBAR FOUND AT A NORTHWESTERLY CORNER OF LAND CONVEYED TO SHELBY BY DEED RECORDED IN INSTRUMENT L6 5076 IN THE SHELBY COUNTY REGISTER OF DEEDS OFFICE; THENCE ALONG A WESTERLY LINE OF LAND SO CONVEYED TO SHELBY COUNTY SOUTH 06°55'38" WEST A DISTANCE OF 127.22 FEET TO AN IRON REBAR FOUND AT A SOUTHWESTERLY CORNER THEREOF; THENCE ALONG A SOUTHERLY LINE OF LAND SO CONVEYED TO SHELBY COUNTY SOUTH 83°03'29" EAST A DISTANCE OF 100.22 FEET TO AN IRON REBAR FOUND AT A SOUTHEASTERLY CORNER THEREOF SAID IRON ALSO LYING IN A WESTERLY LINE OF LAND CONVEYED TO STONEBRIDGE GOLF, LLC BY DEED RECORDED IN INSTRUMENT 19015578 IN THE SHELBY COUNTY REGISTER OF DEEDS OFFICE; THENCE ALONG SAID WESTERLY LINE SOUTH 06°50'07" WEST A DISTANCE OF 261.75 FEET TO AN IRON REBAR FOUND AT A SOUTHWESTERLY CORNER THEREOF AND ALSO BEING A NORTHWESTERLY CORNER OF LAND CONVEYED TO JACKLAND HOLDINGS, LLC BY DEED RECORDED IN INSTRUMENT 21115474 IN THE SHELBY COUNTY REGISTER OF DEEDS OFFICE AND FURTHER KNOWN AS BEING LOT 7 OF THE FINAL PLAT RESUBDIVISION OF LOT X STONEBRIDGE COMMERCIAL SUBDIVISION RECORDED BY PLAT IN PLAT BOOK 203, PAGE 58 IN THE SHELBY COUNTY REGISTER OF DEEDS OFFICE; THENCE ALONG A WESTERLY LINE OF SAID LOT 7 SOUTH 01°38'53" WEST, PASSING THROUGH A CHISEL MARK FOUND AT THE SOUTHWEST CORNER OF SAID LOT 7 AT 412.97 FEET, AND HAVING AND OVERALL LENGTH OF 455.87 FEET TO A CAPPED 5/8" IRON REBAR SET LYING IN SAID NORTHERLY RIGHT-OF-WAY OF U.S. HIGHWAY 64; THENCE ALONG SAID NORTHERLY RIGHT-OF-WAY SOUTH 81°23'10" WEST A DISTANCE OF 60.13 FEET TO A CAPPED 5/8" IRON REBAR SET AT AND ANGLE POINT THEREIN; THENCE CONTINUING ALONG SAID NORTHERLY RIGHT-OF-WAY NORTH 88°09'28" WEST A DISTANCE OF 206.63 FEET TO THE PLACE OF BEGINNING CONTAINING 211,699 SQ. FT OR 4.86 ACRES (MORE OR LESS) OF LAND.



CERTIFICATION

TO: MAX ALLEY INVESTMENTS, LLC; HIGHWAY 64 PARTNERS, L.P. (58.33%); LAWRENCE LEWIS FAMILY LIMITED PARTNERSHIP (31.22%); AND MYRON LEWIS FAMILY LIMITED PARTNERSHIP (10.42%); CHICAGO TITLE INSURANCE COMPANY

This is to certify that this map or plat and the survey on which it is based were made in accordance with the 2021 Minimum Standard Detail Requirements for ALTA/NSPS Land Title Surveys, jointly established by ALTA and NSPS, and includes items 1 through 6, 7(c), 7(b)(1), 7(c), 8, 9, 10(a), 11, 13, 14, 15 through 20 of Table A thereof. The fieldwork was completed on September 16, 2021. Pursuant to the Accuracy Standards as adopted by ALTA and NSPS and in effect on the date of this certification, undersigned further certifies that in my professional opinion, as a land surveyor registered in the State of Tennessee, the Relative Positional Accuracy of this survey does not exceed that which is specified therein.

10/7/2021
Date

Brian L. Buchheit RLS #2250



CASE NO.: 2022-03-17 VR

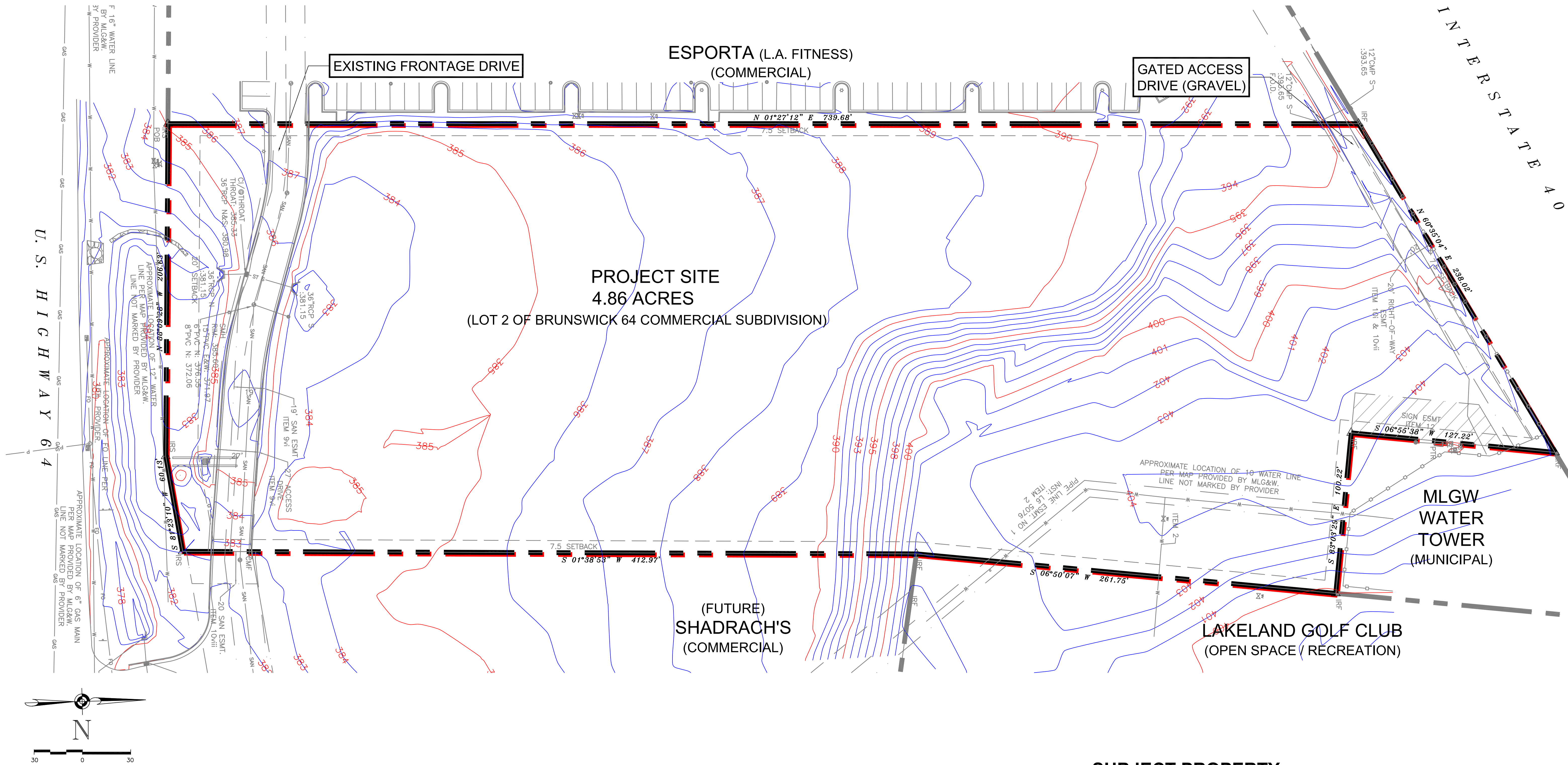
MAY 10, 2022

09



PRELIMINARY PLANNED DEVELOPMENT
LAKELAND, TN





SUBJECT PROPERTY

CURRENT ZONING: C2 GENERAL BUSINESS
TOTAL AREAS: 4.86 ACRES

DISCLAIMER:
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CASE NO.: 2022-03-17 VR

MAY 10, 2022

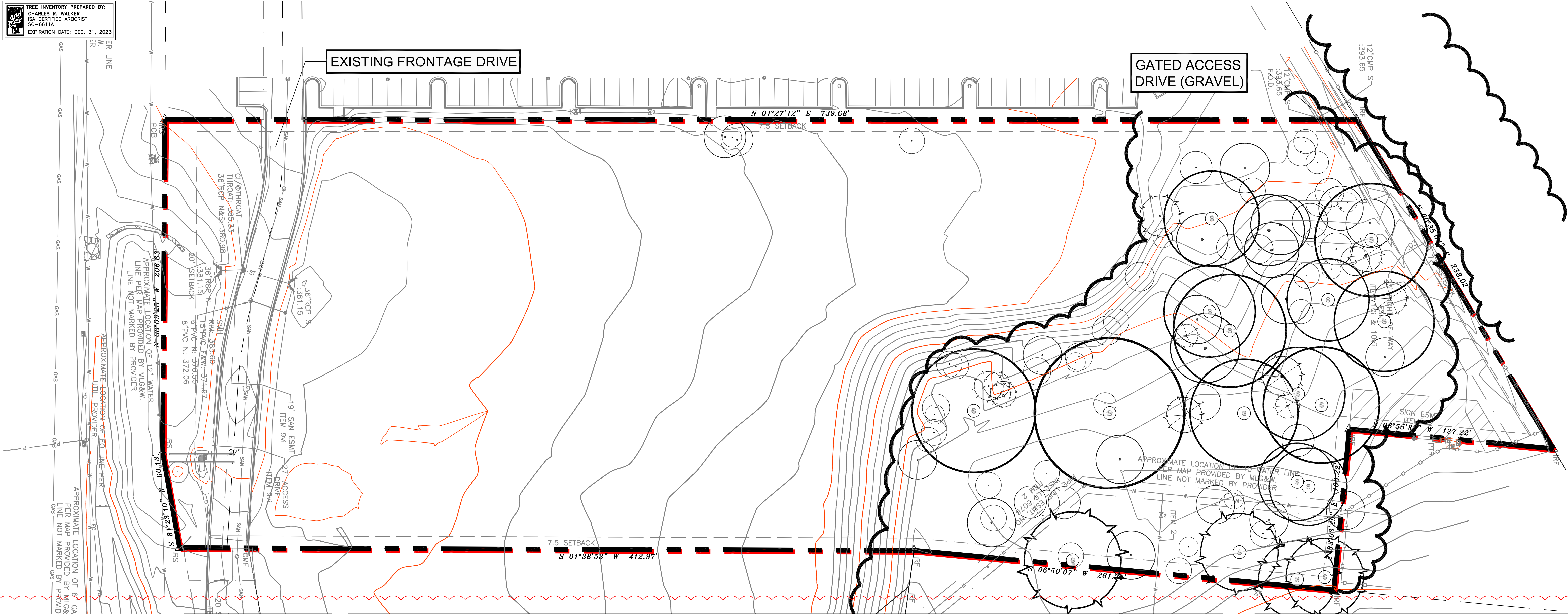
10



PRELIMINARY PLANNED DEVELOPMENT
LAKELAND, TN



TREE INVENTORY PREPARED BY:
CHARLES R. WALKER
SA CERTIFIED ARBORIST
SO-6611A
EXPIRATION DATE: DEC. 31, 2023



INVASIVE TREES OF TN
TREE-OF-HEAVEN
MIMOSA
PRINCESS TREE
CALLERY PEAR
CHINESE PARASOL TREE
CHINABERRY
CHINESE TALLOWTREE
CHINESE PRIVET

EXISTING TREE SUMMARY TABLE							
TREE TYPES	QTY	AVG COND.	%	TREE TYPES	QTY	AVG COND.	%
BOIS DE ARC	2	39.3%	2.1%	OAK, BLACK	3	54.8%	3.1%
CEDAR, EASTERN RED	6	35.7%	6.2%	OAK, SOUTHERN RED	2	64.6%	2.1%
CHERRY, BLACK	2	19.8%	2.1%	OAK, WATER	1	81.5%	1.0%
ELM, CEDAR	2	49.7%	2.1%	OAK, WILLOW	10	65.4%	10.3%
ELM, SLIPPERY	3	54.5%	3.1%	PERSIMMON	1	23.7%	1.0%
ELM, WINGED	14	49.7%	14.4%	PINE, LOBLOLLY	9	46.4%	9.3%
HICKORY, MOCKERNUT	1	85.5%	1.0%	POPLAR, TULIP	10	50.8%	10.3%
LOCUST, BLACK	17	52.4%	17.5%	PRIVET, CHINESE	2	68.0%	2.1%
MAPLE, SILVER	1	63.4%	1.0%	SASSAFRAS	1	57.6%	1.0%
MIMOSA	2	37.9%	2.1%	SWEETGUM	2	80.0%	2.1%
MULBERRY, RED	5	43.7%	5.1%	TREE-OF-HEAVEN	1	40.8%	1.0%
TOTAL		97	53.0%	TOTAL		97	100%

AREA OF MATURE CANOPY: 1.5 ACRES	
TOTAL NUMBER OF TREES: > 6" DBH	97
TOTAL NUMBER OF SPECIES:	22
TOTAL CALIPER INCHES:	1,260
TOTAL INVASIVE SPECIES:	3 SPP./ 5 IND.
TOTAL INCLUDED TREES: (6" - 9.9")	33
TOTAL STANDARD TREES: (10" - 23.9")	47
TOTAL SPECIMEN TREES: (24" - 59.9")	17
TOTAL LANDMARK TREES: (60" & GREATER)	0
LARGEST TREE: WILLOW OAK	46.5" DBH

SPECIMEN TREES			
TAG#	TYPE	DBH	STATUS
1718	WILLOW OAK	38.5"	TO REMAIN
1634	WILLOW OAK	46.5"	TO REMAIN
1638	WILLOW OAK	33.5"	TO REMAIN
1640	SOUTHERN RED OAK	29.0"	TO REMAIN
1621	WILLOW OAK	36.0"	TO REMAIN
1643	WILLOW OAK	28.3"	TO REMAIN
1644	WILLOW OAK	35.0"	TO REMAIN
1647	BLACK OAK	25.5"	TO REMAIN
1648	BLACK OAK	31.0"	TO REMAIN
1652	WILLOW OAK	35.0"	TO REMAIN
1661	WILLOW OAK	29.5"	TO REMAIN
1679	BLACK LOCUST	24.0"	TO REMAIN
1680	WINGED ELM	24.0"	TO REMAIN
1681	LOBLOLLY PINE	24.0"	TO REMAIN
1682	LOBLOLLY PINE	24.0"	TO REMAIN
1683	LOBLOLLY PINE	24.0"	TO REMAIN
1692	LOBLOLLY PINE	25.0"	TO REMAIN

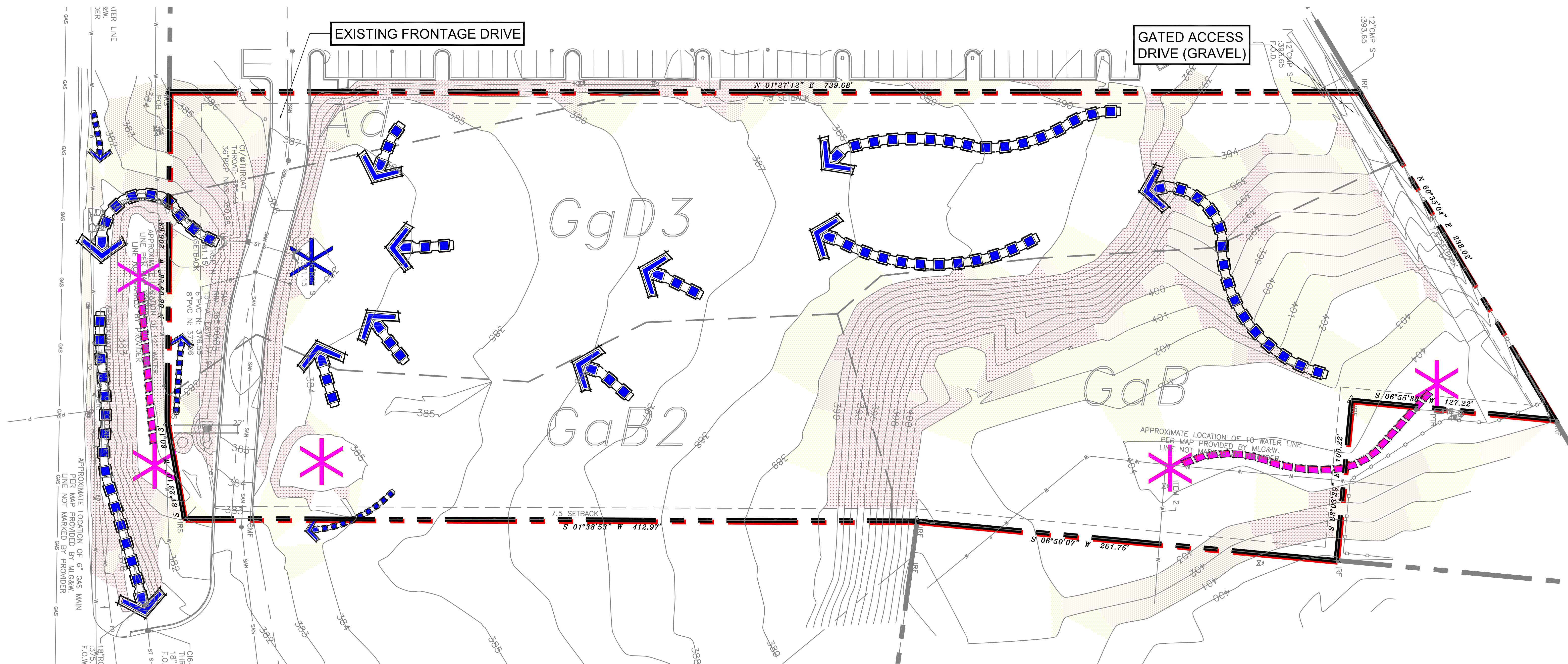
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NOTE:
TREE INVENTORY PERFORMED APRIL 07-14, 2022. TREES WERE MOSTLY DEFOLIATED DURING INVENTORY AND WERE IDENTIFIED SOLELY BY BARK AND GROWTH HABIT. TREE SPECIES MANY VARY SLIGHTLY; HOWEVER, TREE FAMILIES ARE ACCURATE.
(i.e. BLACK OAK vs. CHERRYBARK OAK - BOTH RED OAK FAMILY)

NOTE:
TREE CONDITION IS AN OVERALL ASSESSMENT OF THE TREES CONDITION RELATIVE TO THE 'IDEAL' HEALTH, FORM, AND GROWING CONDITIONS. FACTORS EVALUATED INCLUDE: ROOT ZONE, BASE, TRUNK, MAJOR BRANCHING, MINOR BRANCHING, LEAF DENSITY, DECAY, LEAN, AND OVERALL FORM. EACH CATEGORY IS INDIVIDUALLY ASSESSED AND FACTORED AS PART OF THE OVERALL TOTAL SCORE FOR THE TREE'S CONDITION.
(100% IS PERFECT, 70% - 40% IS NORMAL, 0% IS DEAD.)

CASE NO.: 2022-03-17 VR

REVISED
MAY 10, 2022



LEGEND: SOIL TYPES

<i>Ad</i>	ADLER SILT LOAM	0-2% SLOPES	(OCCASIONALLY FLOODED)
<i>GaB</i>	GRENADA SILT LOAM	2-5% SLOPES	
<i>GaB2</i>	GRENADA SILT LOAM	2-5% SLOPES	(ERODED)
<i>GgD3</i>	GRENADA COMPLEX	5-12% SLOPES	(SEVERELY ERODED)

LEGEND: SLOPE ANALYSIS

	HIGH POINT		0-5%
	RIDGE LINE		5-10%
	LOW POINT		10-15%
	DRAINAGE PATTERN		>15%

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CASE NO.: 2022-03-17 VR

MAY 10, 2022

12

PRELIMINARY PLANNED DEVELOPMENT
 LAKE LAND, TN

MAX ALLEY
 INVESTMENTS, LLC

pb2 architecture
 +engineering

CARLSON CONSULTING ENGINEERS, INC.
 7068 Ladestone Commons
 Bartlett, TN 38135
 Phone (901) 384-0404
 Fax (901) 384-0710

I. GENERAL STATEMENT

THE GLIDE XPRESS ON HIGHWAY 64, A 4.86 ACRE TRACT OF LAND LOCATED IN LAKELAND, TENNESSEE, IS A TWO-LOT VEHICULAR SERVICE BASED PLANNED DEVELOPMENT (CAR WASH). THE DEVELOPMENT PROVIDES RESIDENTIAL SUPPORT THROUGH THE CAR WASH SERVICES AND OPEN SPACE FOR RECREATIONAL USE. THE INTENT IS A PLANNED DEVELOPMENT THAT INCORPORATES THE CAR WASH WITH THE NATURAL FEATURES OF THE SITE TO DEVELOP A COHESIVE PROJECT DESIGN. THE LAYOUT PROVIDES JOINT ENTRANCES TO THE WALKING TRAIL AND CAR WASH.

THE PRELIMINARY DEVELOPMENT PLAN SERVES AS THE CULMINATION OF THE ANALYSIS OF THE EXISTING SITE CONDITIONS, LAND-USE INTEGRATION, AND VEHICULAR/PEDESTRIAN CIRCULATION FOR DEVELOPMENT OF THE SITE. THE LAYOUT OF THE FINAL DESIGN TAKES INTO ACCOUNT THE EXISTING DRIVES AND INTERNAL CIRCULATION, THE EXISTING TOPOGRAPHY AND NATURAL RESOURCES, UTILITIES, STORM DRAINAGE, DETENTION, AND MARKET CONDITIONS ALONG WITH OTHER SITE CONSIDERATIONS. THE PRELIMINARY PLANNED DEVELOPMENT SHALL SERVE AS A GRAPHIC ILLUSTRATION OF THE CONCEPTUAL VISION FOR THE DEVELOPMENT, WHICH IS TO BE FULLY CONSTRUCTED IN A SINGLE PHASE.

THE PURPOSE OF THIS GENERAL STATEMENT IS TO SET FORTH THE CONCEPTUAL VISION OF **THE GLIDE XPRESS ON HIGHWAY 64** AS DEPICTED IN THE PRELIMINARY PLANNED DEVELOPMENT. THE ACTUAL PERMITTED USES, DIMENSIONAL REGULATIONS, ACCESS AND CIRCULATION AND DESIGN CRITERIA FOR THE PROJECT SHALL AT ALL TIMES BE GOVERNED BY THE PRELIMINARY DEVELOPMENT PLAN AND ANY CONDITIONS OF APPROVAL, ALONG WITH THE DECLARATION OF COVENANTS, CONDITIONS, AND RESTRICTIONS.

II. USES PERMITTED

- A. LOT 1 COMMERCIAL-GENERAL BUSINESS INCLUDING BUT NOT LIMITED TO A VEHICULAR SERVICE CENTER.
- B. LOT 2 PASSIVE OPEN SPACE FOR PUBLIC RECREATION.

III. BULK REGULATIONS

DEVELOPMENT OF THE SITE WILL BE GUIDED BY THE PRELIMINARY DEVELOPMENT PLAN AND THE AREA USE DESCRIPTIONS PROVIDED ABOVE. DEVELOPMENT MUST BE IN COMPLIANCE WITH THE PROVISIONS FOR DIMENSIONAL REGULATIONS AND ACCESS AND CIRCULATION CONDITIONS PROVIDED BELOW.

A. DESIGN STANDARDS FOR ALL STRUCTURES

1. AREA SHALL FOLLOW THE ARCHITECTURAL GUIDELINES WITHIN THE LAND DEVELOPMENT REGULATIONS, CITY OF LAKELAND, TENNESSEE, FOR THE REFERENCED DISTRICT EXCEPT WHERE INDICATED OTHERWISE IN THE PRELIMINARY DEVELOPMENT PLAN.
2. ANY SPECIFIC CONDITIONS OR EXCEPTIONS SET FORTH WITHIN THIS DEVELOPMENT AS A CONDITION OF DOCUMENT APPROVAL. INCLUDING BUT NOT LIMITED TO:
 - CANOPY STRUCTURES - COLORS, MATERIALS
 - VEHICULAR ROLL-UP DOORS
 - 25' HEIGHT OF FREESTANDING SITE LIGHTING POLES.

B. MINIMUM SETBACKS

1. AREA SHALL FOLLOW THE ZONING GUIDELINES WITHIN THE LAND DEVELOPMENT REGULATIONS, CITY OF LAKELAND, TENNESSEE, FOR THE C2 REGIONAL COMMERCIAL DISTRICT.

C. MINIMUM LOT WIDTH PER AREA

1. LOT 1 - 100'
2. LOT 2 - 100'

D. MINIMUM LOT SIZE PER AREA

1. LOT 1 - 1.0-ACRES
2. LOT 2 - 1.0-ACRES

E. MAXIMUM BUILDING HEIGHTS AND MAXIMUM BUILDING COVERAGE SHALL BE AS REGULATED BY THE CITY OF LAKELAND, LAND DEVELOPMENT REGULATIONS.**IV. ROADWAYS, ACCESS, AND PARKING**

- A. THE PROJECT SITE FRONTS ON U.S. HIGHWAY 64 WHICH IS A 7-LANE LIMITED ACCESS ROADWAY. ALL SITE ACCESS IS TO BE PROVIDED BY AN EXISTING PRIVATE FRONTAGE DRIVE THAT CURRENTLY CROSSES THE SOUTHERN END OF THE PROPERTY. ALL INTERNAL VEHICULAR CIRCULATION IS THROUGH PRIVATE DRIVE AISLES.
- B. THE PROJECT SITE IS LIMITED TO TWO (2) POINTS OF VEHICULAR ACCESS OFF OF THE PRIVATE FRONTAGE DRIVE.
 - THE FIRST (EASTERN) ENTRY IS TO BE A ONE-WAY ACCESS INTO THE WASH TUNNEL FOR THE CAR WASH
 - THE SECOND (WESTERN) IS TO BE A TWO-WAY PUBLIC ACCESS FOR THE PUBLIC VACUUM STATIONS, THE OPEN SPACE LOCATED ON LOT 2, AND SERVE AS AN EXIT FROM THE WASH TUNNEL.
 - ALL BUSINESS PARKING AND PUBLIC PARKING FOR THE OPEN SPACE ON LOT 2 IS LOCATED ON LOT 1. PARKING CAPACITY REQUIREMENTS SHALL COMPLY WITH THE GUIDELINES WITHIN THE LAND DEVELOPMENT REGULATIONS, CITY OF LAKELAND, TENNESSEE, FOR THE C2 REGIONAL COMMERCIAL DISTRICT.
 - THE OPEN SPACE ON LOT 2 PROVIDES A 10' WIDE, HARD SURFACED (ASPHALT/CONCRETE) WALKING/NATURE TRAIL THROUGH THE EXISTING FOREST CANOPY THAT EXISTS UPON THE SITE. THE TRAIL IS TO BE OPEN TO THE PUBLIC FROM DAWN TO DUSK, AND PARKING IS PROVIDED AS SHOWN ON LOT 1.

V. LANDSCAPING, SCREENING, AND OPEN SPACE

- A. THE **FRONTAGE BUFFER**, TYPICALLY APPLIED TO PUBLIC STREETS, SHALL BE APPLIED TO THE EXISTING PRIVATE FRONTAGE DRIVE. THE TYPE AND QUANTITY OF STREET TREES SHALL CONFORM TO THE LAND DEVELOPMENT REGULATIONS, CITY OF LAKELAND, TENNESSEE, EXCEPT AS NECESSARY TO AVOID CONFLICTS WITH EXISTING UTILITIES, INFRASTRUCTURES, OR EXISTING SITE FEATURES.
- B. THE **SIDE AND REAR BUFFERS** SHALL COMPLY WITH THE LAND DEVELOPMENT REGULATIONS, CITY OF LAKELAND, TENNESSEE.

CASE NO.: 2022-03-17 VR

REVISED
MAY 10, 2022

13



PRELIMINARY PLANNED DEVELOPMENT
LAKELAND, TN



- V. LANDSCAPING, SCREENING, AND OPEN SPACE** (CONT.)
- C. THE OPEN SPACE FOR THE PLANNED DEVELOPMENT, LOT 2, MOST CLOSELY COMPLIES WITH A “GREEN” AS DESCRIBED WITHIN THE LAND DEVELOPMENT REGULATIONS, CITY OF LAKE LAND, TENNESSEE, WITH THE EXCEPTION OF THE FOLLOWING:
 - MINIMUM % OF VEHICULAR R.O.W. REQUIRED - 50%
 - NORTHERN BOUNDARY OF OPEN SPACE FRONTS ON U.S. INTERSTATE 40, NO PUBLIC ACCESS.
 - VEHICULAR ACCESS TO OPEN SPACE PROVIDED THROUGH LOT 1 FROM PRIVATE DRIVE.

- VI. SIGNAGE**
- A. ALL SIGNAGE WILL BE IN COMPLIANCE WITH THE LAND DEVELOPMENT REGULATIONS, CITY OF LAKE LAND, TENNESSEE.

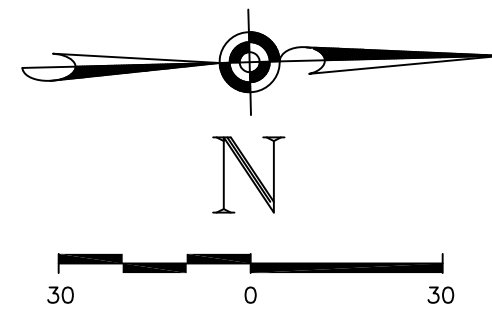
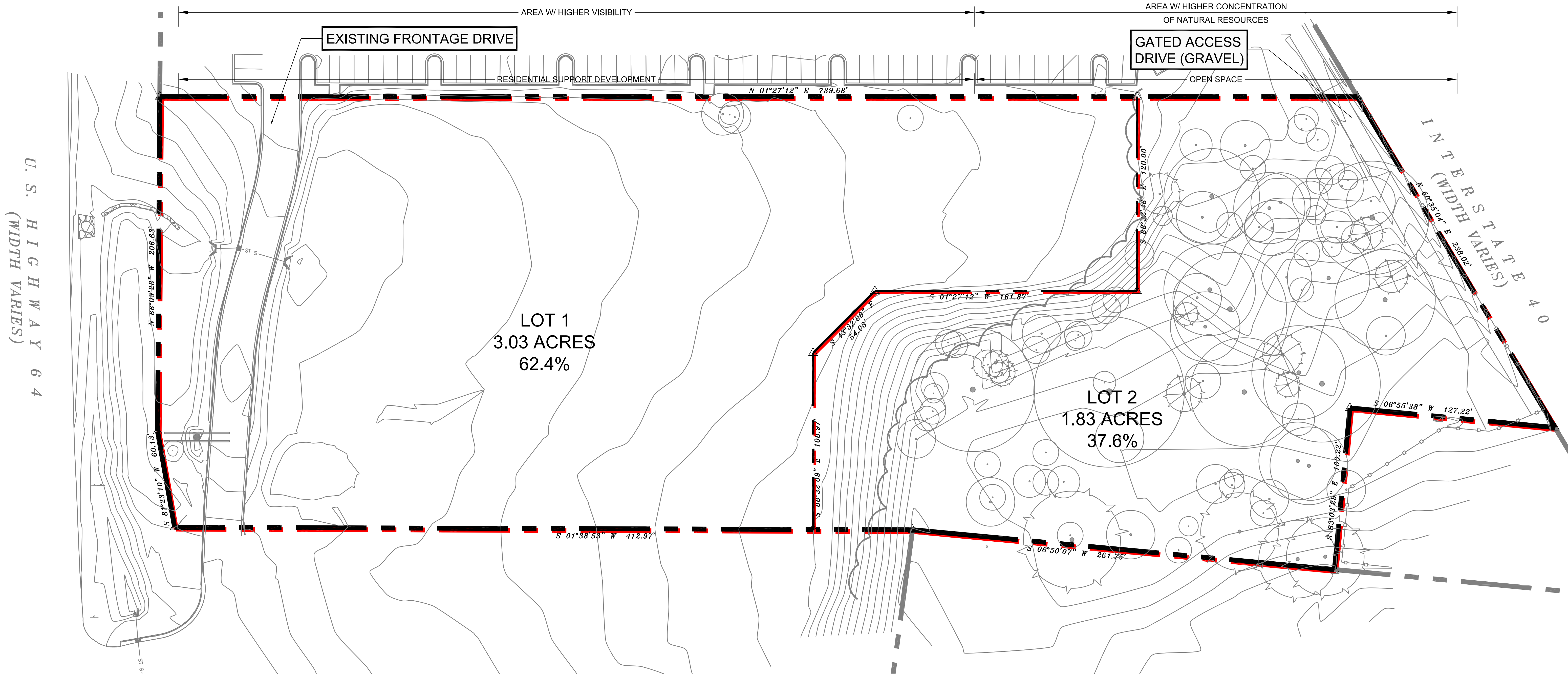
- VII. DRAINAGE FACILITIES & SERVICES**
- A. THE STORMWATER DRAINAGE SYSTEM SHALL BE DESIGNED AND CONSTRUCTED TO THE DESIGN STANDARDS REQUIRED BY THE CITY OF LAKE LAND.
 - B. A STORM WATER POLLUTION PREVENTION PLAN WILL BE FILED WITH THE STATE OF AUTHORITIES PRIOR TO COMMENCEMENT OF CONSTRUCTION.
 - C. ACCORDING TO FEMA FLOOD INSURANCE RATE MAP, THIS PROPERTY DOES NOT LIE IN ANY SPECIAL FLOOD HAZARD AREAS AS IDENTIFIED IN **FIRM Panels: 47157C0310G**, DATED FEBRUARY 5, 2013.
 - D. GRADING AND STORM DRAINAGE PLANS SHALL BE ESTABLISHED PER THE LAND DEVELOPMENT REGULATIONS, CITY OF LAKE LAND, TENNESSEE. ALL PUBLIC STORMWATER DRAINAGE SHALL REQUIRE A PUBLIC EASEMENT.

- VIII. SANITARY SEWER & SERVICES**
- A. A MASTER SANITARY SEWER CONCEPT PLAN SHALL BE SUBMITTED AT THE TIME A PRELIMINARY PLAN IS SUBMITTED FOR REVIEW AND APPROVAL.
 - B. THE CITY OF MEMPHIS WILL PROVIDE SANITARY SEWER SERVICE.
 - C. SANITARY SEWER IMPROVEMENTS SHALL BE PROVIDED UNDER CONTRACT IN ACCORDANCE WITH THE CITY OF MEMPHIS, THE LAND DEVELOPMENT REGULATIONS, CITY OF LAKE LAND, TENNESSEE, AND THE STATE OF TENNESSEE REGULATIONS.
 - D. SIZES OF SANITARY SEWER LINES SHALL BE DETERMINED AT THE TIME A FINAL PLAN IS SUBMITTED TO THE CITY ENGINEER.
 - E. SANITARY SEWER PLANS SHALL BE SUBMITTED TO THE TENNESSEE DEPARTMENT OF

- ENVIRONMENTAL CONSERVATION (TDEC) FOR WRITTEN APPROVAL.
- F. ALL SANITARY SEWER LOCATED IN A PRIVATE DRIVE OR OTHERWISE OUTSIDE OF THE PUBLIC RIGHT-OF-WAY SHALL BE WITHIN A PUBLIC EASEMENT.

- IX. WATER SERVICE / UTILITIES**
- A. PUBLIC WATER IMPROVEMENTS SHALL BE PROVIDED BY THE DEVELOPER UNDER CONTRACT IN ACCORDANCE WITH THE CITY OF LAKE LAND LAND DEVELOPMENT REGULATIONS AND THE STATE OF TENNESSEE REGULATIONS.
 - B. ALL UTILITIES AND SERVICES TO BE INSTALLED UNDERGROUND
 - C. ALL WATER SERVICES LOCATED IN A PRIVATE DRIVE OR OTHERWISE OUTSIDE OF THE PUBLIC RIGHT-OF-WAY SHALL BE WITHIN A PUBLIC EASEMENT.

- X. DECLARATION OF COVENANTS, CONDITIONS, AND RESTRICTIONS**
- A. THE DEVELOPER WILL FORM A GLIDE XPRESS ON HIGHWAY 64 - PROPERTY OWNERS' ASSOCIATION AND ADOPT A DECLARATION OF COVENANTS, CONDITIONS, AND RESTRICTIONS, HEREINAFTER “COVENANTS”, TO PROVIDE FOR HARMONY, CONTINUITY, AND MAINTENANCE FOR THE PLANNED DEVELOPMENT, AND REMAIN IN COMPLIANCE WITH THE STANDARDS SET FORTH BY THE COMMUNITY. THE COVENANTS SHALL BE APPLICABLE TO ALL PROPERTIES WITHIN THE PLANNED DEVELOPMENT. AS A PART OF THE ABOVE, THE DEVELOPER WILL ESTABLISH AN ARCHITECTURAL REVIEW COMMITTEE, HEREINAFTER “ARC”, TO ENSURE THAT IMPROVEMENTS ARE CONSISTENT WITH AND CONFORM TO THE QUALITY ESTABLISHED BY THE LAND DEVELOPMENT REGULATIONS, CITY OF LAKE LAND, TENNESSEE. THIS COMMITTEE, OR THEIR DESIGNATED ARCHITECT, WILL REVIEW ALL PROPOSED STRUCTURES, SITE PLANS, BUILDING ELEVATIONS, LANDSCAPE PLANS, AND CONSTRUCTION MATERIALS. THE ARC SHALL ADHERE TO THE GUIDELINES AS SET FORTH BY THE PLANNED DEVELOPMENT'S CONDITIONS OF APPROVAL, THE COVENANTS, AND THE DEVELOPER. GLIDE XPRESS ON HIGHWAY 64 - PROPERTY OWNERS' ASSOCIATION WILL OWN ALL COMMON OPEN SPACES AND ENSURE THAT ALL FEATURES AND AMENITIES OF THE DEVELOPMENT THAT ARE CONSIDERED COMMON ASSETS ARE CONTINUOUSLY MAINTAINED AND REPAIRED AS NEEDED IN A QUALITY MANNER.



PROJECT SITE

- 4.86 ACRES
- ZONING: C2 GENERAL BUSINESS
- • % SITE WITH FOREST CANOPY 31.1%
(1.5 ACRES)

PRELIMINARY DEVELOPMENT

- LOT1: 3.03 ACRES VEHICULAR SERVICES 62.4%
- LOT 2: 1.83 ACRES PUBLIC OPEN SPACE 37.6%
- • % SITE WITH FOREST CANOPY 31.1%
(1.5 ACRES)

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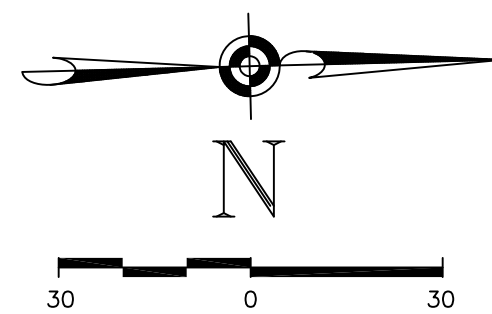
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15



PRELIMINARY PLANNED DEVELOPMENT
 LAKELAND, TN





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PHASING

THE 2-LOT DEVELOPMENT IS TO BE CONSTRUCTED IN 1 PHASE

SUBJECT PROPERTY

4.86 ACRES
 ZONED: C2 GENERAL BUSINESS

SCREENS / BUFFERS

- COMPATIBLE LAND USE ON ALL SIDES OF DEVELOPMENT
- ROAD FRONTAGE BUFFERING PROVIDED IN COMPLIANCE WITH DESIGN GUIDELINES

CIRCULATION

LOT 1: ENTRY ONE IS A ONE-WAY ENTRANCE INTO THE CAR WASH FACILITY.

LOT 2: ENTRY TWO IS A TWO-WAY PUBLIC ACCESS TO CAR WASH VACUUM STATIONS AND TO PUBLIC PARKING FOR OPEN SPACE.

PUBLIC OPEN SPACE

- LOT 2 - 1.83 ACRES
- 1.5 ACRES OF MATURE FOREST CANOPY
- ~1/3 MILE OF 10' WIDE WALKING/NATURE TRAIL (ASPH/CONC) WITH TRAIL HEAD
- INCLUDED IN TRAIL HEAD:
 - CONCRETE LANDING
 - 18" HT SEAT WALL WITH STONE VENEER TO MATCH BUILDING
 - METAL BENCH AND TRASH RECEPTACLES
 - BEGINNING SLOPE OF 10' WIDE WALKING TRAIL

OPEN SPACE (DEVIATION)

- THE 1.83 AC OF OPEN SPACE PROVIDED IN LOT 2 MOST CLOSELY COMPLIES WITH THE CITY OF LAKELAND, LAND DEVELOPMENT REGULATIONS, A "GREEN". WHEN THIS NEIGHBORHOOD OPEN SPACE IS LESS THAN 2.0 ACRES, IT REQUIRES VEHICULAR RIGHT-OF-WAY FRONTAGE ALONG A MIN OF 50% OF ITS PERIMETER. PUBLIC ACCESS IS PROVIDED THROUGH LOT 1.

CASE NO.: 2022-03-17 VR

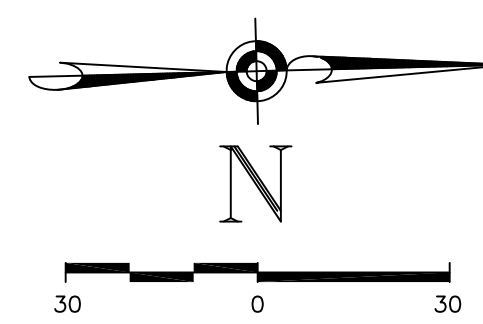
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 MAY 10, 2022

16



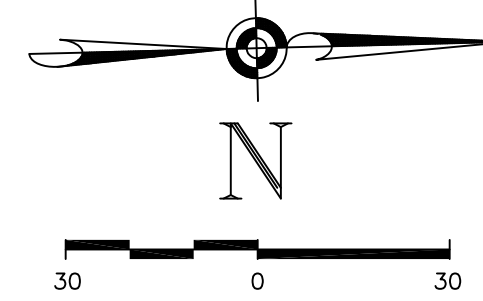
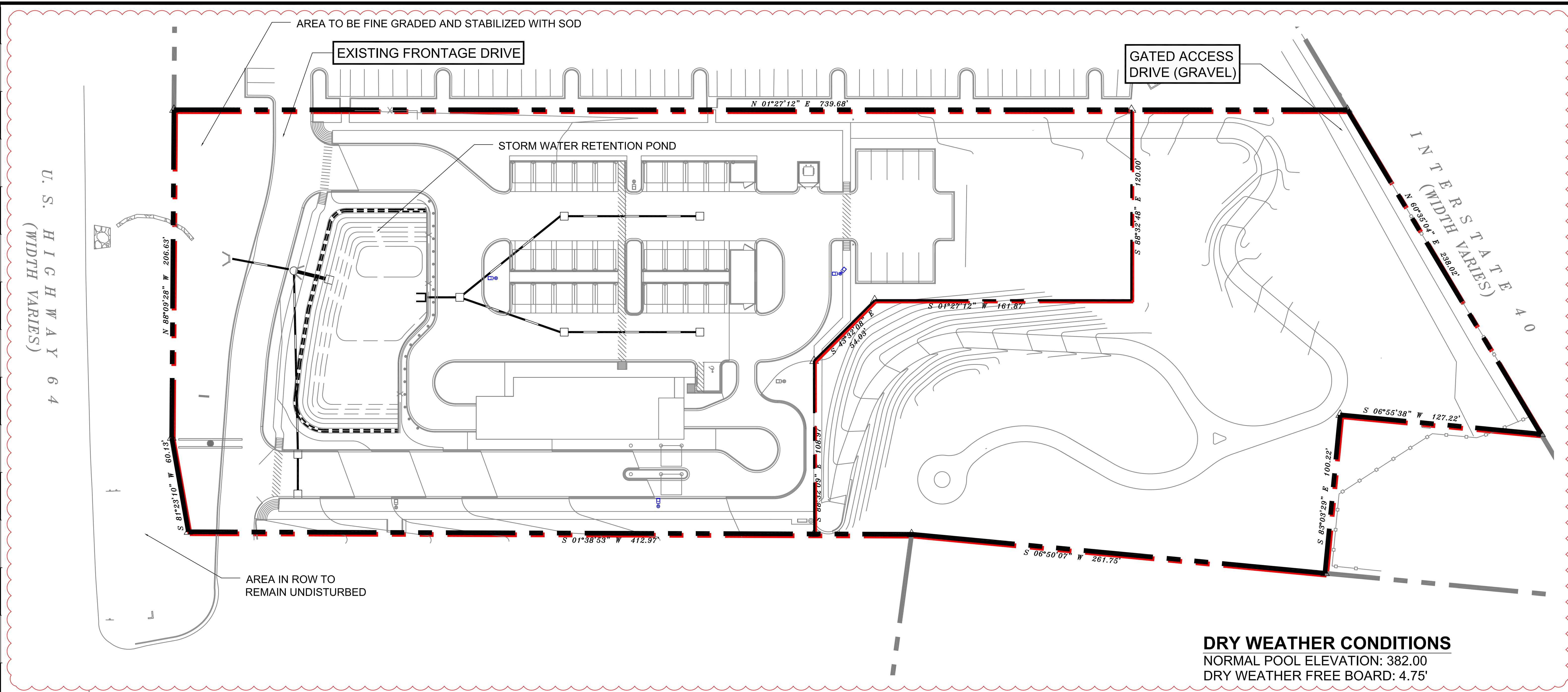
PRELIMINARY PLANNED DEVELOPMENT
 LAKELAND, TN





- ALL SITE DRAINAGE FLOWS SOUTH VIA SURFACE SHEET FLOW.
- IS INTERCEPTED BY THE EXISTING FRONTAGE DRIVE. AND IS PIPED UNDER DRIVE TO THE US HWY 64 DRAINAGE SYSTEM.

CASE NO.: 2022-03-17 VR MAY 10, 2022



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STORM EVENT (YR)	PRE-DEVELOPED	POST-DEVELOPED POND (DETAINED)		
	PRE-DEVELOPED DISCHARGE	POND DISCHARGE	WSEL	FREEBOARD (FT)
2	6.25 CFS @ 12.15 HRS	5.98 CFS @ 12.10 HRS	383.86	2.89
10	11.30 CFS @ 12.15 HRS	7.86 CFS @ 12.10 HRS	384.78	1.97
25	14.49 CFS @ 12.15 HRS	10.19 CFS @ 12.10 HRS	385.32	1.43
100	19.73 CFS @ 12.15 HRS	24.29 CFS @ 12.05 HRS	385.74	1.01

NOTE: FINAL DRAINAGE CALCULATIONS MAY VARY AS DESIGN DEVELOPMENT PROCEEDS

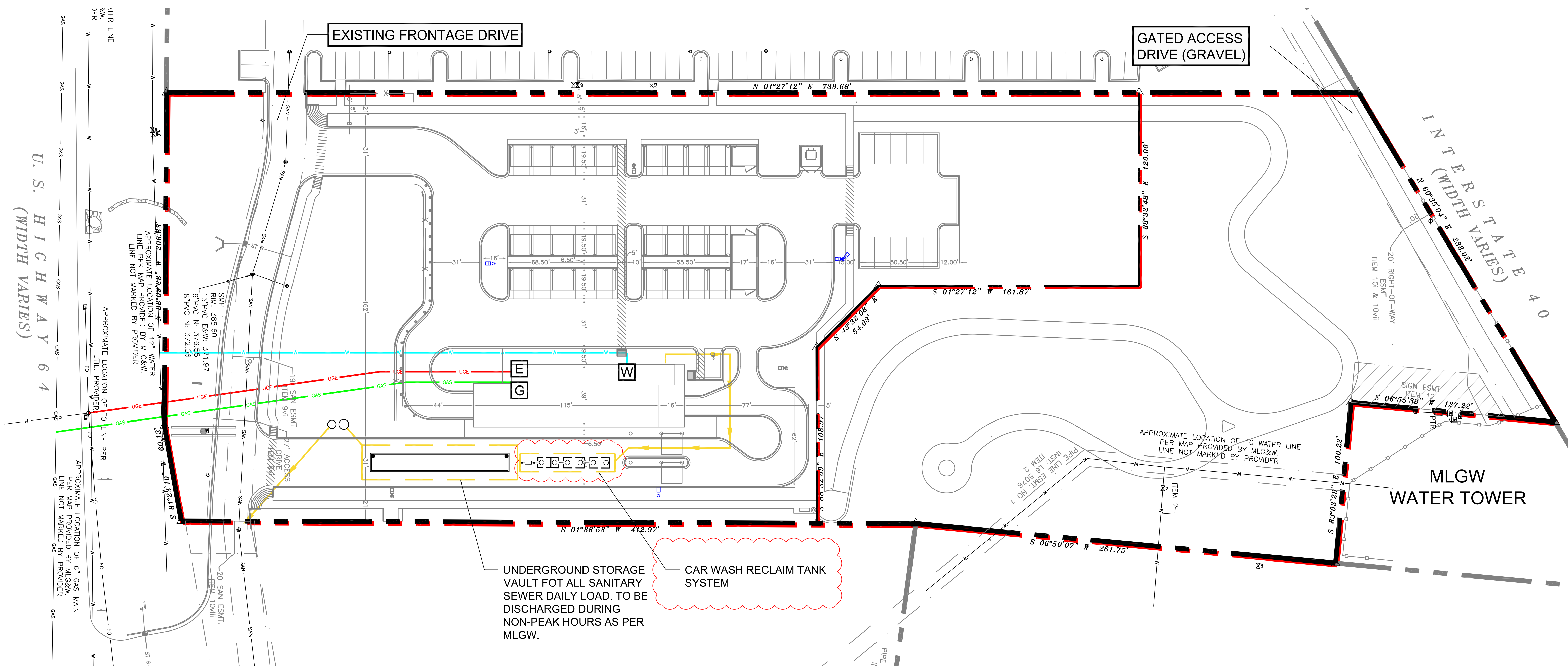
TR-55
Type-II SCS Rainfall Distribution
 12 Year 24-hr Rainfall Depth = 4.01"
 10 Year 24-hr Rainfall Depth = 5.58"
 25 Year 24-hr Rainfall Depth = 6.52"
 100 Year 24-hr Rainfall Depth = 8.02"

EXISTING IMPERVIOUS
 AREA: 0 ACRES

PROPOSED IMPERVIOUS
 AREA: 1.43 ACRES

CASE NO.: 2022-03-17 VR

REVISED
 MAY 10, 2022



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UTILITY LEGEND

EXISTING

- W — - WATER
- SAN — - SEWER
- GAS — - GAS
- P — - ELECTRIC
- FO — - FIBER OPTIC

PROPOSED

- W — - WATER
- SAN — - SEWER
- GAS — - GAS
- UGE — - ELECTRIC
- W - WATER ENTRY
- G - GAS ENTRY
- E - ELECTRIC ENTRY

NOTE:

DEVELOPMENT IS LOCATED IN THE FLETCHER CREEK DRAINAGE BASIN AND REQUIRES 100% CAPTURE OF DAILY SEWER LOAD - TO BE RELEASED DURING NON-PEAK HOURS. COORDINATION FOR SANITARY SEWER CAPACITY IS ONGOING.

CASE NO.: 2022-03-17 VR

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 MAY 10, 2022

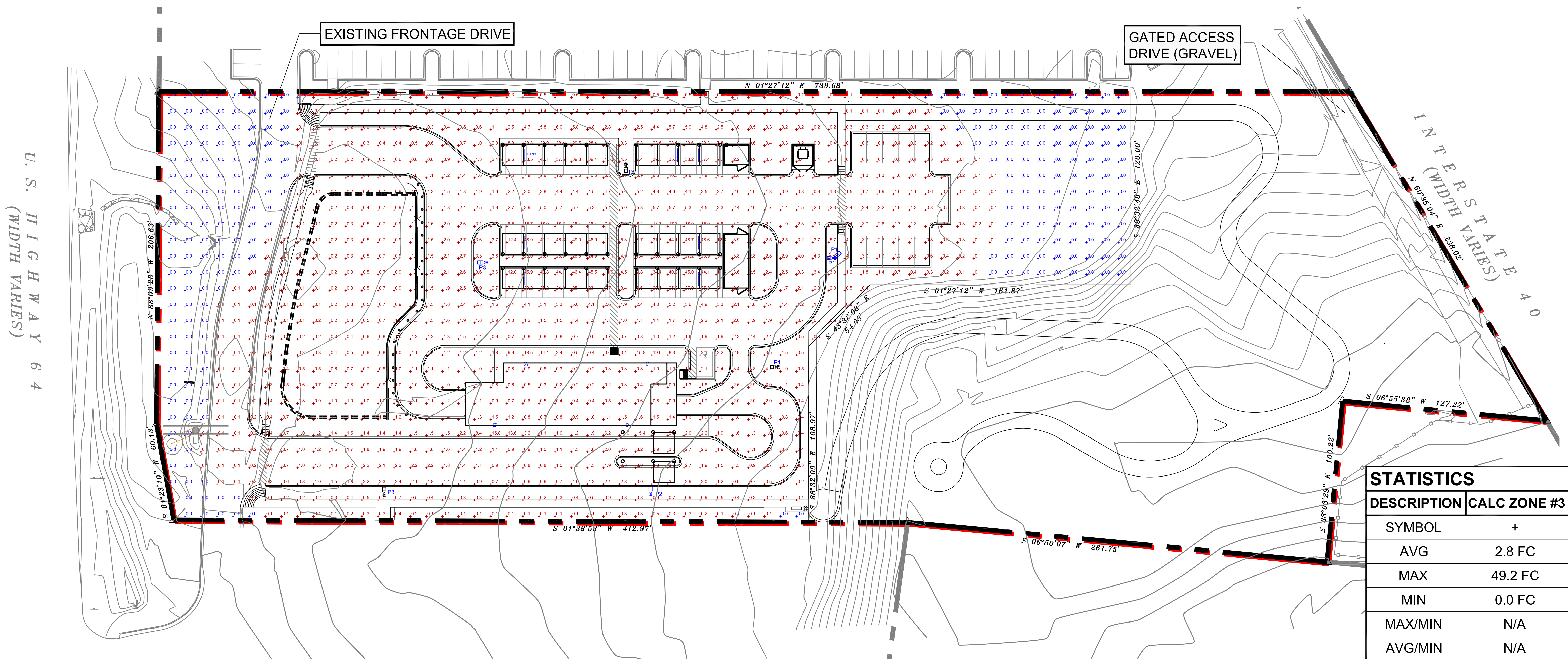
19

PRELIMINARY PLANNED DEVELOPMENT
 LAKE LAND, TN

MAX ALLEY
 INVESTMENTS, LLC

pb2 architecture
 +engineering

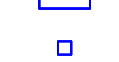
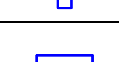
CARLSON CONSULTING ENGINEERS, INC.
 7065 Ladestone Commons
 Bartlett, TN 38135
 Phone (901) 384-0404
 Fax (901) 384-0710



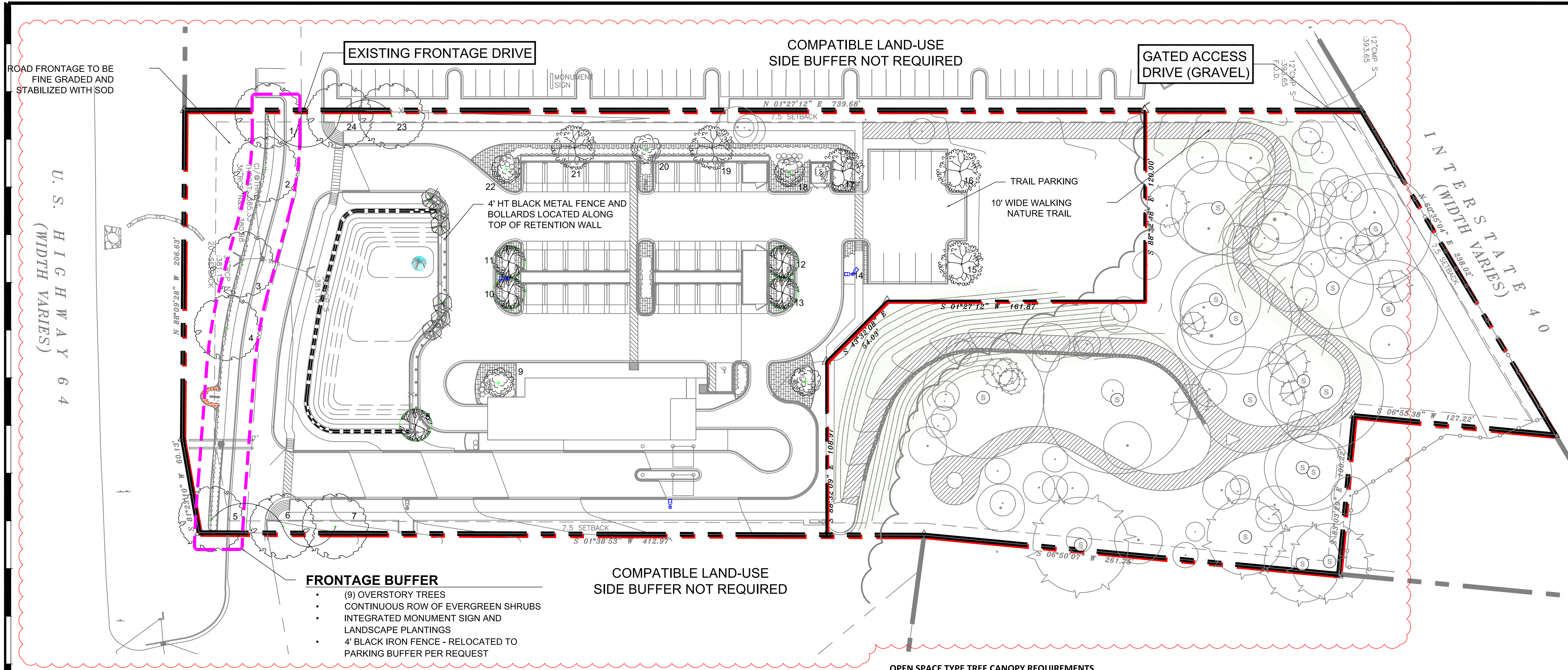
NOTE:
THE AVERAGE ILLUMINATION LEVEL FOR THE PARKING LOT IS 2.8 FOOTCANDLES.

NOTE:
THE HEIGHT OF EACH LIGHTPOLE IS 25'-0"

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FIXTURE SCHEDULE									
SYMBOL	LABEL	QUANTITY	MANUFACTURER	CATALOG NUMBER	DESCRIPTION	NUMBER LAMPS	LUMENS PER LAMP	LIGHT LOSS FACTOR	WATTAGE
	W1	4	HUBBELL OUTDOOR	TRP2-24L-30-4K7-1	GEOPAK SIZE 2	1	4065	1	27.9
	P2	2	BEACON PRODUCTS	VP-L-64L-135-4K7-3-HSS-90-FB	LARGE VIPER WITH NEW TYPE III OPTICS AND 90° HOUSE-SHIELD	1	15380	1	145.06
	P3	2	BEACON PRODUCTS	VP-L-64L-135-4K7-4W	LARGE VIPER WITH NEW TYPE IV-W LENS	1	15576	1	135
	P1	3	BEACON PRODUCTS	VP-L-64L-135-4K7-3-HSS-270-FB	LARGE VIPER WITH 270° HOUSE-SHIELD	1	10439	1	145.06
	S1	21	COOPER LIGHTING SOLUTIONS - METALUX (FORMERLY EATON)	8VT2-LD5-12-FR50-UNV-L850-CD2-WL-U	METALUX VT2 LED LUMINAIRE FROSTED LENS/15% DR HIGH IMPACT ADDITIVE STANDARD DISTRIBUTION 8FT FIXTURE	224	58	1	101.2

CASE NO.: 2022-03-17 VR MAY 10, 2022



FRONTAGE BUFFER

- (9) OVERSTORY TREES
- CONTINUOUS ROW OF EVERGREEN SHRUBS
- INTEGRATED MONUMENT SIGN AND LANDSCAPE PLANTINGS
- 4' BLACK IRON FENCE - RELOCATED TO PARKING BUFFER PER REQUEST

NON-RESIDENTIAL, ATTACHED HOUSE, AND MULTIFAMILY (EXCEPT MANUFACTURING), TREE CANOPY AND LANDSCAPE REQUIREMENTS.

1. INTENT. TO ESTABLISH MINIMUM LANDSCAPE REQUIREMENTS FOR COMMERCIAL, MIXED USE, ATTACHED HOUSE, AND MULTIPLE FAMILY BUILDINGS, IN ADDITION TO ANY REQUIRED LANDSCAPE BUFFERS AND SCREENS, TO AESTHETICALLY IMPROVE THEIR APPEARANCE, AND TO ENSURE THAT THE YARDS ARE PLANTED APPROPRIATELY.
2. APPLICABILITY. THESE STANDARDS APPLY TO ALL PROPERTIES IN THE NC1, C1, C2, NO, O, P, R6, AND R7 DISTRICTS.
3. TREE CANOPY COVERAGE REQUIREMENTS. ONE (1) LARGE OR MEDIUM OVERSTORY TREE IS REQUIRED FOR EVERY TWO THOUSAND (2,000) SQUARE FEET OF LANDSCAPE AREA. REFER TO III.5.F(3) FOR GENERAL REQUIREMENTS.
 - 3.a. EXISTING TREE CANOPY MAY BE UTILIZED TO MEET THIS REQUIREMENT. REFER TO III.5.F(4)(B) FOR DETAILS.
4. LANDSCAPE AREAS REQUIREMENTS. A MINIMUM OF FORTY (40) PERCENT OF THE FRONT AND CORNER SIDE YARDS NOT ALREADY DESIGNATED AS A FRONTAGE OR SIDE AND REAR BUFFER (REFER TO III.5.J-K) SHALL BE EITHER ORNAMENTAL PLANTING BEDS (REFER TO III.5.B(7)(B)) OR NATURAL LANDSCAPE AREAS (REFER TO III.5.E).

TREE CANOPY CALCULATIONS

TOTAL LANDSCAPE AREA: 49,230 S.F.
 1 OVERSTORY TREE/2,000 S.F. = 49,230 S.F./2,000 S.F. = 24.6 OR 25 TREES
 24 TREES PROVIDED

OPEN SPACE TYPE TREE CANOPY REQUIREMENTS.

1. INTENT. TO DETAIL MINIMUM LANDSCAPE REQUIREMENTS FOR OPEN SPACE TYPES, REFER TO III.4, TO ENSURE THAT THE OPEN SPACE TYPES ARE PLANTED APPROPRIATELY.
2. APPLICABILITY. THESE STANDARDS APPLY TO ALL OPEN SPACE TYPES IN THE O1-O4 ZONING DISTRICTS.
3. TREE CANOPY COVERAGE REQUIREMENTS. THE FOLLOWING ARE THE MINIMUM TREE CANOPY COVERAGE REQUIREMENTS PER OPEN SPACE TYPE (REFER TO III.4). REFER TO III.5.G(3) FOR GENERAL REQUIREMENTS.
 - 3.A. REQUIREMENTS PER OPEN SPACE TYPE. REFER TO TABLE 5.B-2 ESTIMATED TREE SIZE AT MATURITY AND RECOMMENDED VOLUMES AND SURFACE AREAS.
 - 3.A.1. THE CLOSE HAS A REQUIRED MINIMUM TREE CANOPY COVERAGE OF SEVENTY (70) PERCENT, CONSISTING OF A MIX OF SMALL, MEDIUM, AND LARGE TREES.
 - 3.A.2. THE PLAZA HAS A REQUIRED MINIMUM TREE CANOPY COVERAGE OF THIRTY (30) PERCENT, CONSISTING OF A MIX OF SMALL, MEDIUM, AND LARGE TREES.
 - 3.A.3. ALL OTHER OPEN SPACE TYPES HAVE A REQUIRED MINIMUM TREE CANOPY COVERAGE AT MATURITY OF FIFTY (50) PERCENT, CONSISTING OF A MIX OF SMALL, MEDIUM, AND LARGE TREES.
 - 3.B. EXISTING TREE CANOPY MAY BE UTILIZED TO MEET THIS REQUIREMENT. REFER TO III.5.F(4)(B) FOR DETAILS.
4. PARKING LOTS. ALL PARKING LOTS WITHIN AN OPEN SPACE TYPE ARE REQUIRED TO PROVIDE THE FRONTAGE BUFFER (REFER TO III.5.J) ALONG ALL SIDES OF THE PARKING FACING STREETS OR ADJACENT PRIVATE YARDS.

OPEN SPACE TREE CANOPY CALCULATIONS

TOTAL LANDSCAPE AREA: 79,318 S.F.
 50% CANOPY COVERAGE. = 39,659 S.F./TABLE TREE RATINGS
 65.16± S.F. OF NATURE FOREST COVER TO REMAIN

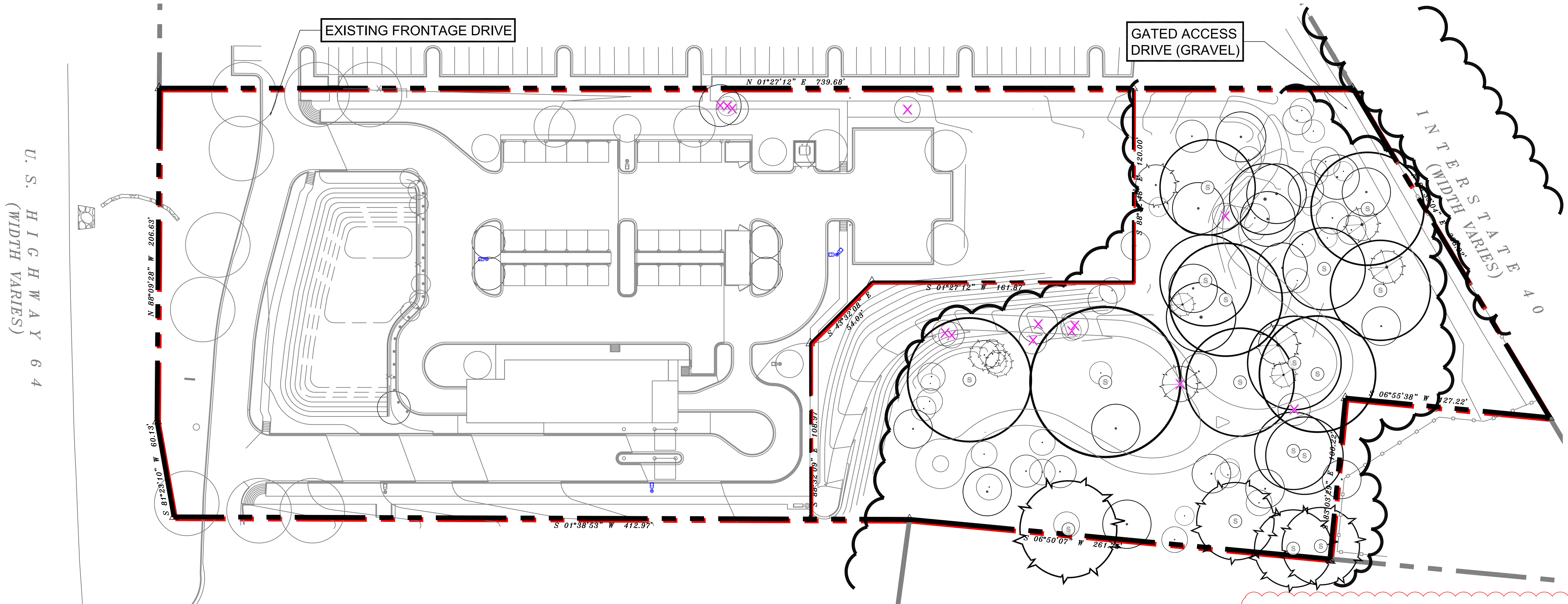
111,500 S.F. OF CANOPY COVER AS PER INDIVIDUAL EXISTING TREE CALCULATIONS

CASE NO.: 2022-03-17 VR

REVISED
 MAY 10, 2022

21

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SUMMARY OF DATA

EXISTING TREES (ARBORIST)	97	TREES	(ALL > 6" DBH)
EXISTING TREES (NOT-SURVEYED)	----	TREES	(< 6" DBH NOT SURVEYED)
EXISTING TREES (ON-SITE)	97	TREES	
TREES TO REMAIN (ON-SITE)	84	TREES	
PERCENT OF TREES TO REMAIN (ON-SITE)	86.6%		
EXISTING SPECIMEN TREES (ON-SITE)	17	TREES	
SPECIMEN TREES TO REMAIN (ON-SITE)	17	TREES	
PERCENT OF SPECIMEN TREES TO REMAIN (ON-SITE)	100%		(MOST HAVE RECENT ICE-STORM DAMAGE)

TREE PRESERVATION LEGEND

- EXISTING TREE TO REMAIN
- X EXISTING TREE TO BE REMOVED
- S SPECIMEN TREE

TREES TO BE REMOVED

TAG#	TYPE	DBH	NOTES
1701	SWEETGUM	13.0"	
1702	SWEETGUM	6.0"	
1703	BLACK LOCUST	10.0"	
1704	BLACK LOCUST	8.0"	
1710	MIMOSA	8.5"	INVASIVE
1711	MIMOSA	6.0"	INVASIVE
1712	CHINESE PRIVET	12.0"	INVASIVE
1713	SASSAFRASS	8.5"	
1636	EASTERN RED CEDAR	11.0"	
1622	WINGED ELM	10.0"	
1676	TULIP POPLAR	8.0"	
1627	BLACK LOCUST	7.0"	
1628	BLACK LOCUST	12.0"	

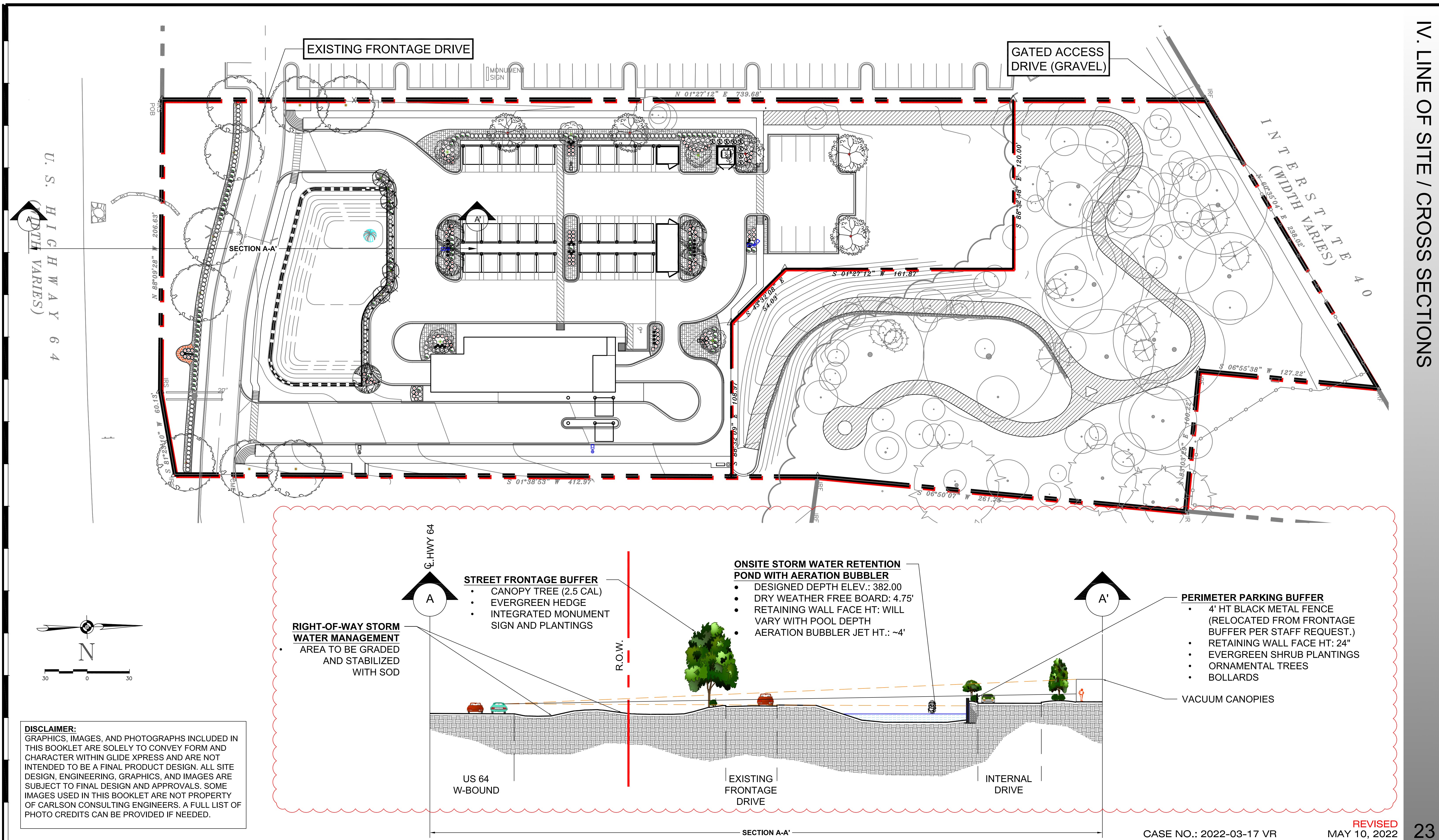
NOTE:
NO LANDMARK TREES EXIST ONSITE. ALL
SPECIMINE TREES TO BE PRESERVED.

NOTE:
THE FULL TREE SURVEY AND DATA CHART OF
ALL TREES IS AVAILABLE AS A SEPARATE
DOCUMENT.

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PRELIMINARY PLANNED DEVELOPMENT
LAKELAND, TN



BUILDING ELEVATION:



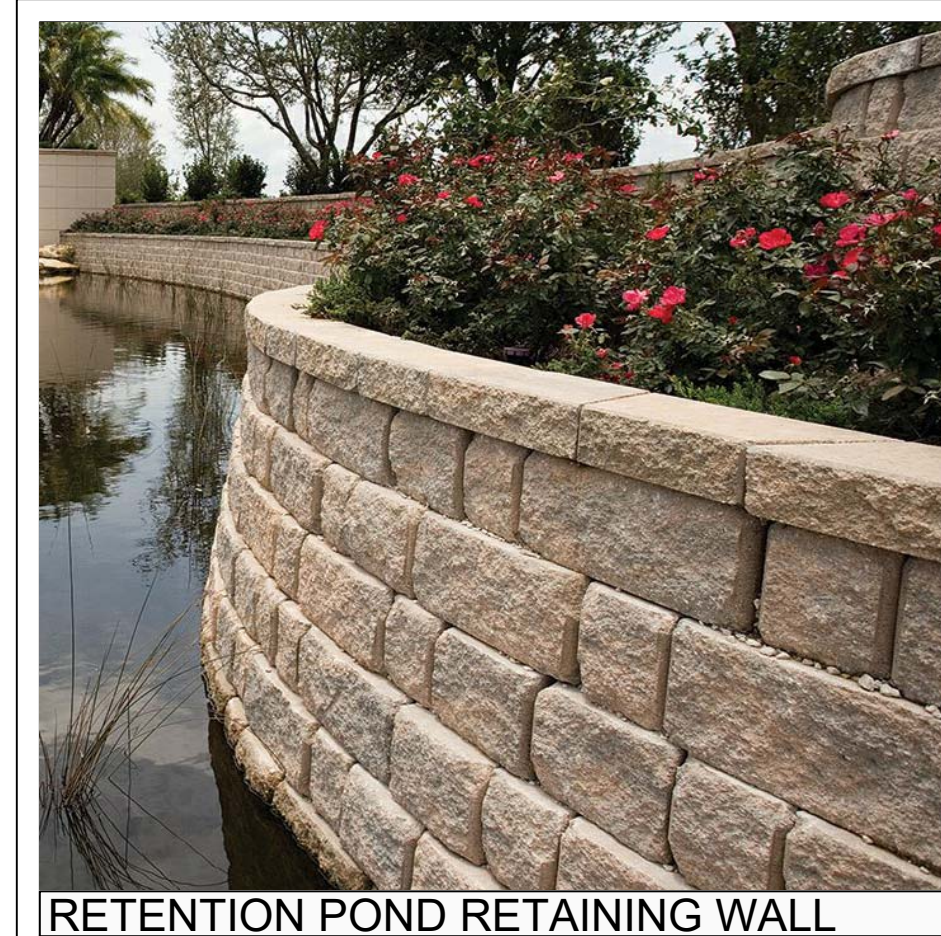
SIGNAGE ELEVATION:



SITE ELEMENTS / AMENITIES:



AERATION BUBBLER (SINGLE)



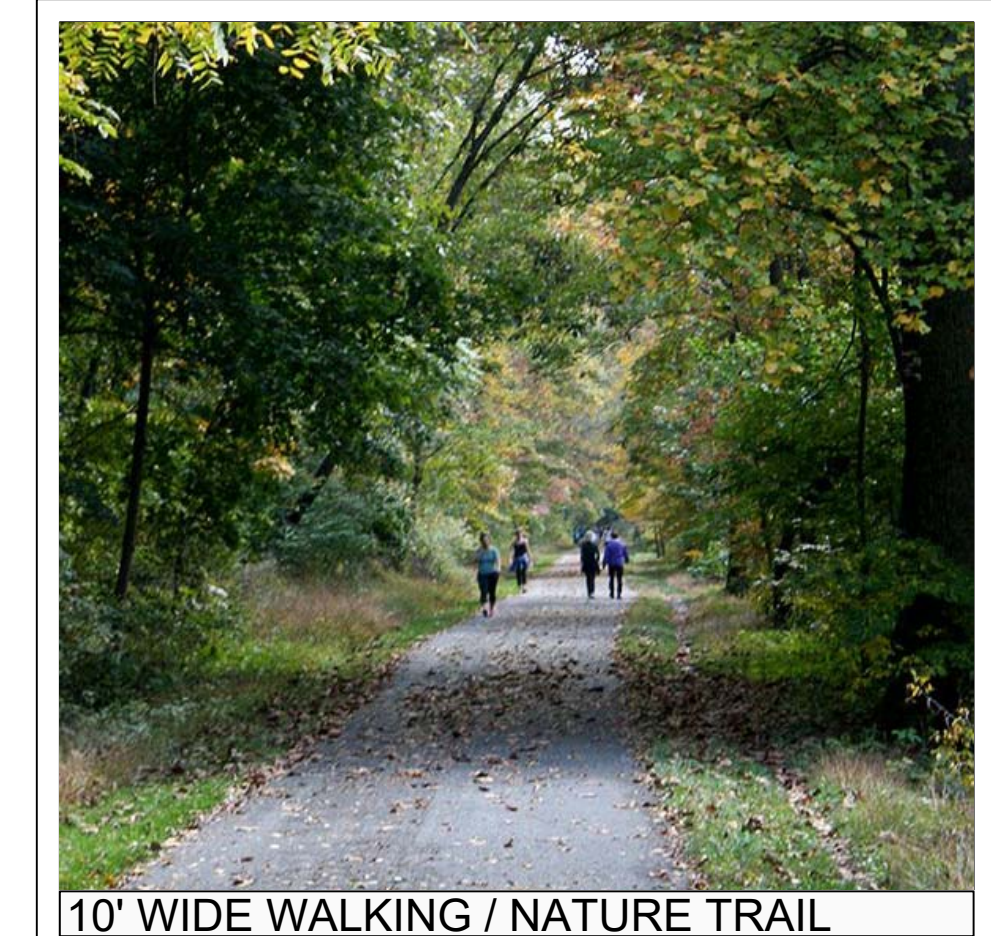
RETENTION POND RETAINING WALL



4' HT BLACK METAL FENCE



BLACK METAL SITE FURNISHINGS



10' WIDE WALKING / NATURE TRAIL

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CASE NO.: 2022-03-17 VR

REVISED
MAY 10, 2022

24

PRELIMINARY PLANNED DEVELOPMENT
LAKELAND, TN

MAX ALLEY
INVESTMENTS, LLC

pb2 architecture
+engineering

CARLSON CONSULTING ENGINEERS, INC.
7068 Lodestone Commons
Bartlett, TN 38135
Phone (901) 384-0404
Fax (901) 384-0710



CASE NO.: 2022-03-17 VR

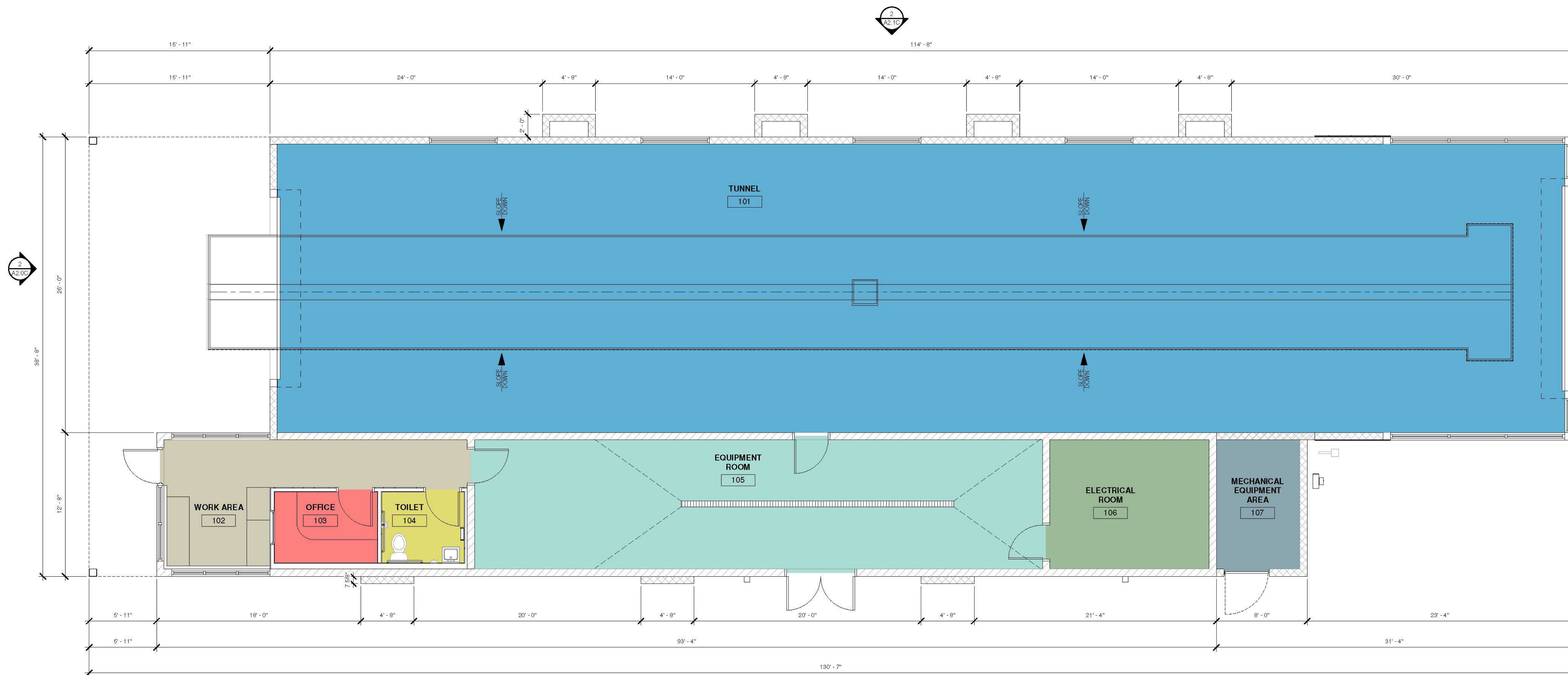
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MAY 10, 2022

25



PRELIMINARY PLANNED DEVELOPMENT
LAKELAND, TN





1 PRELIMINARY FLOOR PLAN
1/4" = 1'-0"

CASE NO.: 2022-03-17 VR

REVISED
MAY 10, 2022



PRELIMINARY PLANNED DEVELOPMENT
LAKELAND, TN





VIPER L

LARGE VIPER LUMINAIRE

FEATURES

- Large size companion to Viper Small
- Wide choice of different LED wattage configurations
- Ten optical distributions
- Designed to replace HID lighting up to 1000W MH or HPS
- Suitable for wet locations



CONTROL TECHNOLOGY



SPECIFICATIONS

CONSTRUCTION

- Manufactured with die cast aluminum
- Coated with a polyester finish that meets ASTM B117 corrosion test requirements and ASTM D522 cracking and loss of adhesion test requirements
- IFS polyester powder-coat electrostatically applied and thermocured. IFS finish consists of a five stage pretreatment regimen with a polymer primer sealer and top coated with a thermostat super TGIC polyester powder coat finish
- The finish meets the AAMA 2604 performance specification which includes passing a 3,000-hour salt spray test for corrosion resistance and resists cracking or loss of adhesion per ASTM D522 and resists surface impacts of up to 160 inch-pounds
- External hardware is corrosion resistant

OPTICS

- Cartridge is held together with internal brass standoffs soldered to the board so that it can be field replaced as a one-piece optical system
- One-piece silicone gasket ensures a weatherproof seal around each individual optic
- One-piece optical cartridge system consisting of an LED engine, optics, gasket and stainless steel bezel

INSTALLATION

- Mounting options for horizontal arm, vertical tenon or traditional arm mounting available. Mounting hardware included

ELECTRICAL

- Luminaire accepts 100V through 277V, 347V or 480V input 50 Hz to 60 Hz (JUNV)
- Power factor is ≥ 90 at full load
- Surge protection: 20kA
- Fixture electrical compartment contains all LED driver components

DATE: _____ LOCATION: _____
TYPE: _____ PROJECT: _____
CATALOG #: _____



RELATED PRODUCTS

8 Viper Small

ELECTRICAL (CONTINUED)

- Dimming Drivers are standard and dimming leads are extended out of the luminaire unless control options require connection to the dimming leads. Must specify if wiring leads are to be greater than the 6" standard.
- Component-to-component wiring within the luminaire may carry no more than 80% of rated load and is certified by UL for use at 600VAC at 90°C or higher
- Plug disconnects are certified by UL for use at 600 VAC, 13A or higher. 13A rating applies to primary (AC) side only
- Optional 7-pin ANSI C136.41-2013 Twist-Lock® photo control receptacle available. Compatible with ANSI C136.41 external wireless control devices
- Ambient operating temperature -40°C to 25°C
- Lifeshield™ Circuit (see Electrical Data)

CONTROLS

- Available with an optional passive Infrared (PIR) motion sensor capable of detecting motion 360° around the luminaire. When no motion is detected for the specified time, the motion response system reduces the wattage to factory preset level, reducing the light level accordingly. When motion is detected by the PIR sensor, the luminaire returns to full wattage and full light output. Please contact Beacon Products if project requirements vary from standard configuration
- Available with **Energent** for optional set dimming, timed dimming with simple delay, or timed dimming based on time of night
- Please consult brand or sales representative when combining control and electrical options as some combinations may not operate as anticipated depending on your application.

KEY DATA	
Lumen Range	14,283–39,969
Wattage Range	64–395
Efficacy Range (LPW)	98–135
Reported Life (Hours)	L70>60,000
Input Current Range (Amps)	0.3–4.0



GEOPAK Series 2

SIZE 2 - TRP2/QSP2/RD12

FEATURES

- Mid sized architectural wallpacks in three stylish shapes
- Capable of replacing up to 400w HID luminaires
- Type I, II, III and IV distributions for a wide variety of applications
- Integral battery backup options
- Control capabilities offer additional energy savings options
- Zero uplight distributions



RELATED PRODUCTS

8 RD11 GeoPak 8 TRP1 GeoPak 8 QSP1 GeoPak



CONTROL TECHNOLOGY



SPECIFICATIONS

CONSTRUCTION

- Die-cast aluminum housing and door
- Seven powder coat standard finishes, plus custom color options

OPTICS

- 24 or 32 high power LEDs deliver up to 10,800 lumens
- Up to 146 lumens per watt
- Different lenses offer a variety of distribution patterns - Type I, II, III and IV (Forward throw)
- 3000K - 70 CRI, 4000K - 70 CRI and 5000K - 70 CRI, CCT nominal

INSTALLATION

- Quick-mount adapter with gasket seal provides easy installation to wall or to recessed junction box (4" square junction box). Fixture attaches by two Allen-head hidden fasteners for tamper resistance
- Black box accessory available for surface conduit application

ELECTRICAL

- Optional Dual Drivers & Dual Power Feeds for 50, 70 and 90 watt versions
- 120-277, 347 and 480 voltage, 50/60Hz
- Power factor $\geq 90\%$
- THD (Total Harmonic Distortion) <20%
- Ambient operating temperature -40°C to 40°C
- 20kA surge protection (series); Automatically takes fixture off-line when device is consumed

DATE: _____ LOCATION: _____
TYPE: _____ PROJECT: _____
CATALOG #: _____

8 GEOPAK SIZE 2 P59 PAGE

8 GEOPAK SIZE 1 AND 2 BROCHURE

8 INSTALLATION INSTRUCTIONS

Project		Catalog #		Type	
Prepared by		Notes		Date	



Metalux

Vaportite LED

8' Industrial LED Lamp
Vaportite Industrial Refrigerated Case

Typical Applications

Parking Garage • Cold Storage • Canopy • Warehouse • Food Processing • Manufacturing • Complex Environments

Interactive Menu

- Order Information page 2
- Photometric Data page 2
- Product Warranty

Product Certification



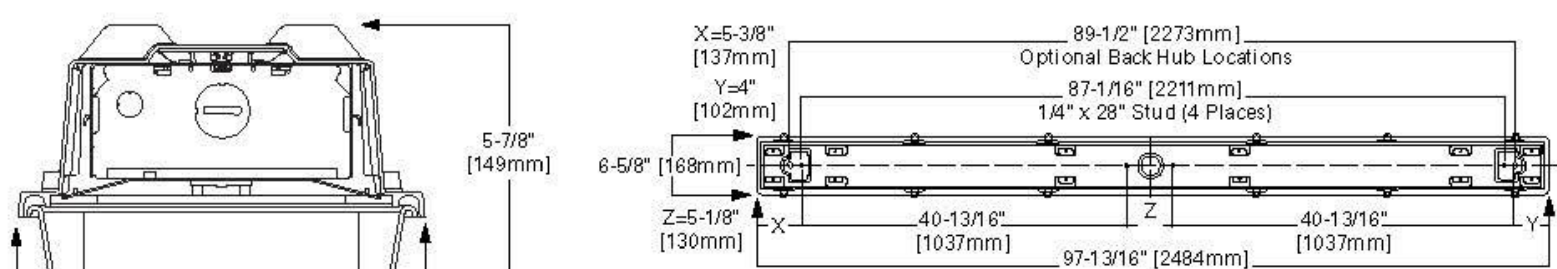
Product Features



Top Product Features

- 2ft, 4ft, and 8ft Sealed and Gasketed Vaportite
- Lumen packages up to 22K lumens
- High-Performance efficacy up to 150 LPW
- LEDs available in 3500K, 4000K and 5000K at 80 CRI
- Rated for -40c to 35c ambient

Dimensional and Mounting Details



Installation Data



MOUNTING BRACKETS
Furnished
Two per 2' and 4' Unit
Four per 8' Unit



OPTIONAL CHAIN HANGING SET
(VT2-CHAINSET-U)
Includes 6 ft. of chain, 4 large S-Hooks and 4 small S-Hooks
Two (2) Kits Recommended For 8' Fixture



FS519336EN page 1
JUNE 8, 2017 4:10 PM

POLE MOUNTED FIXTURES

WALL MOUNTED FIXTURES

INTERIOR LIGHTING FIXTURES

CASE NO.: 2022-03-17 VR

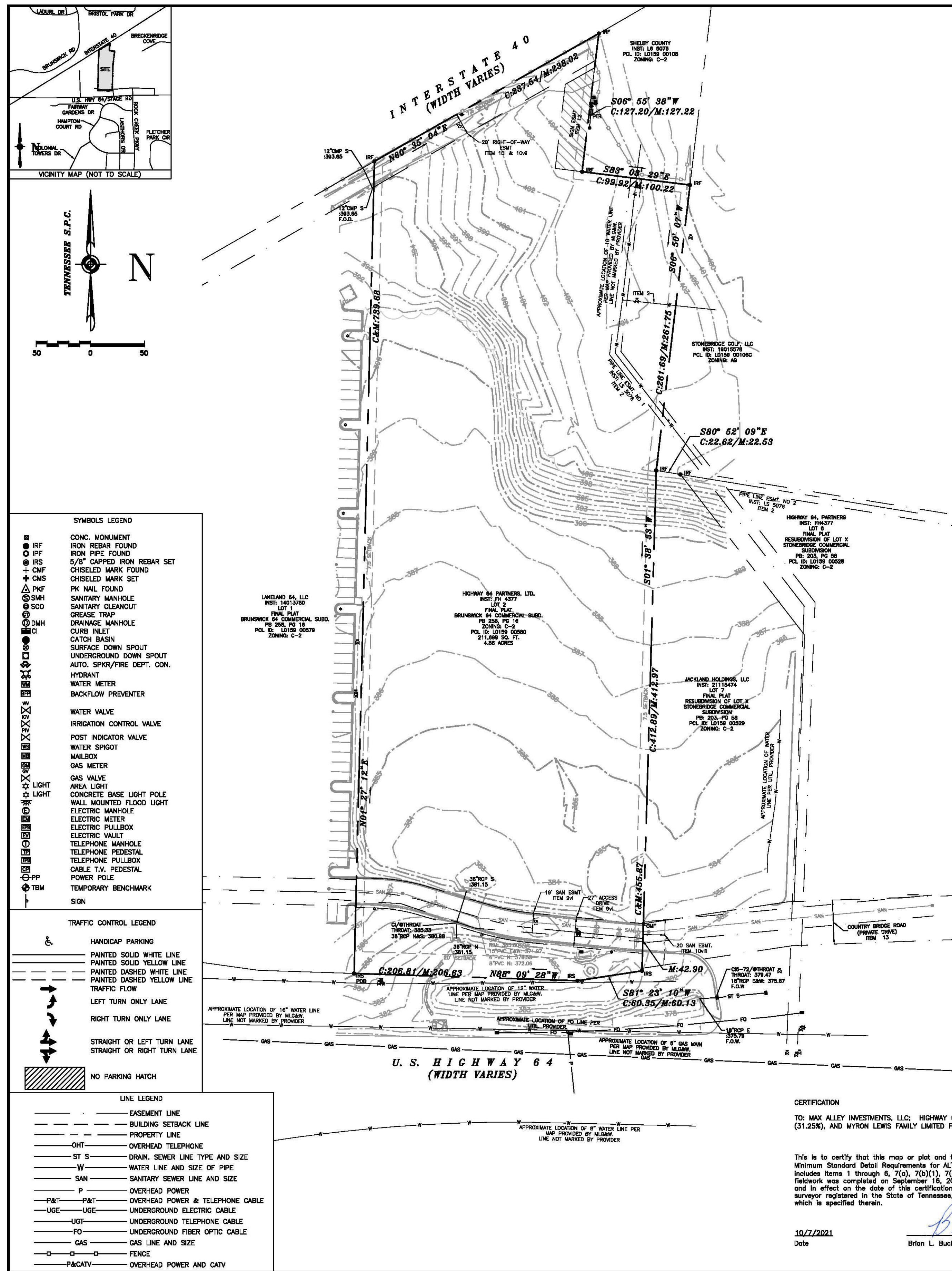
MAY 10, 2022

27



PRELIMINARY PLANNED DEVELOPMENT
LAKELAND, TN





NOTES:

1. THE STREET ADDRESS OF THE PROPERTY SHOWN ON THIS SURVEY IS 0 U.S. HIGHWAY 64, LAKELAND, TN (ADDRESS TO BE ASSIGNED).
2. THE TAX PARCEL NUMBER FOR THIS PROPERTY IS L0159 00580. THE RECORD OWNER OF LOT SHOWN HEREON IS: HIGHWAY 64 PARTNERS, LTD.
3. THE AREA OF THE PROPERTY SURVEYED CONTAINING 211,699 SQ.FT. OR 4.86 ACRES, MORE OR LESS.
4. THE PROPERTY AREA WAS DETERMINED BY THE COORDINATE COMPUTATION METHOD.
5. DISTANCES SHOWN HEREON ARE HORIZONTAL GROUND DISTANCES UNLESS OTHERWISE NOTED.
6. THE CURRENT ZONING OF THIS PROPERTY IS C-2 (REGIONAL COMMERCIAL DISTRICT) THE MINIMUM BUILDING SETBACK DISTANCES ARE AS FOLLOWS:
FRONT YARD: 20 FEET
SIDE YARD: 7.5 FEET
REAR YARD: 7.5 FEET
ZONING INFORMATION PROVIDED BY CITY OF LAKELAND PLANNING DEPARTMENT.
7. ANY UNDERGROUND UTILITIES SHOWN HEREON HAVE BEEN LOCATED FROM FIELD SURVEY INFORMATION AND EXISTING DRAWINGS. THE SURVEYOR MAKES NO GUARANTEE THAT THE UNDERGROUND UTILITIES SHOWN COMPRISE ALL SUCH UTILITIES IN THE AREA, EITHER IN SERVICE OR ABANDONED. THE SURVEYOR FURTHER DOES NOT WARRANT THAT THE UNDERGROUND UTILITIES SHOWN ARE IN THE EXACT LOCATION INDICATED. ALTHOUGH HE DOES STATE THAT THEY ARE LOCATED AS ACCURATELY AS POSSIBLE FROM INFORMATION AVAILABLE, THE SURVEYOR HAS NOT PHYSICALLY LOCATED THE UNDERGROUND UTILITIES. BEFORE BEGINNING ANY CONSTRUCTION OR BORING CONTACT THE UTILITIES PROTECTION SERVICE CENTER AT TENNESSEE 1-CALL: 811/1-800-351-1111.
8. THE SUBJECT PROPERTY IS LOCATED ZONE "X" (AREAS DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN) AS PER FLOOD LINES ESTABLISHED BY THE FEDERAL EMERGENCY MANAGEMENT AGENCY AS SHOWN ON FLOOD INSURANCE RATE MAP NUMBER 47157C0310G, DATED: FEBRUARY 6, 2013.
9. ALL CORNERS NOT LABELED ARE TO BE CONSIDERED POINTS.
10. THIS IS A SURVEY OF THE PROPERTY REFERENCED IN INSTRUMENT FH 4377 IN THE SHELBY COUNTY REGISTER OF DEEDS OFFICE.
11. THE REFERENCE BEARING FOR THIS DRAWING IS BASED ON TENNESSEE SPC. PROVIDED BY OPUS OBSERVATION BY GLOBAL POSITIONING SYSTEM, NAD 83 TENNESSEE STATE PLANES, 4100IN ZONE, US FOOT.
COMBINED FACTOR = 0.99999402
HORIZONTAL AND VERTICAL CONTROL POINTS USED:
-D8976 ZME1 MEMPHIS WAAS 1 CORS ARP N350402.595 W0895719.300 22976.6
-D05142 ARMY WYNNIE CORS ARP N351511.493 W0894805.121 84341.5
-D46568 THAS TROT DISTRICT 43 CORS ARP N351342.651 W089361.4108 105605.5
12. THERE ARE NO VISIBLE AND/OR APPARENT ENCROACHMENTS OR PROJECTIONS OTHER THAN THOSE SHOWN ON THIS PLAT OF SURVEY.
13. AT THE TIME OF THE SURVEY, THE SURVEYOR NOTICED OBSERVABLE EVIDENCE OF THE FOLLOWING UTILITIES: SANITARY SEWER, STORM SEWER, WATER, ELECTRIC, TELEPHONE, GAS, FIBER OPTICS, CATV.
14. NO LOCAL ROADWAY MILE MARKERS APPARENT.
15. ALL ACTIVE DRAINAGE PIPES, STRUCTURES AND SANITARY MANHOLES ARE PRECAST AND IN FAIR CONDITION.
16. NO OBSERVED EVIDENCE OF EARTH MOVING WORK, BUILDING CONSTRUCTION OR BUILDING ADDITIONS.
17. NO EVIDENCE OF SITE USE AS A SOLID WASTE DUMP, SUMP OR SANITARY LANDFILL.
18. ALL CONTIGUOUS/APPURTENANT EASEMENTS AND ENCUMBRANCES AFFECTING SUBJECT PARCEL AS PROVIDED BY TITLE POLICY, ORDER NO.: 9506089, COMMITMENT DATE: 06/11/2021 AT 8:00 AM, ARE SHOWN HEREON. OTHER OFFSITE EASEMENTS AND ENCUMBRANCES COULD EXIST BUT CAN NOT BE DETERMINED WITHOUT TITLE FOR ADJOINING PROPERTIES.
19. SUBJECT PARCEL HAS DIRECT ACCESS TO U.S. HIGHWAY 64, A PUBLIC RIGHT-OF-WAY, BY WAY OF A 27' ACCESS EASEMENT AND COUNTRY BRIDGE DRIVE (A PRIVATE DRIVE).
20. DATE OF THE FIELD SURVEY: 9/13/2021 - 9/16/2021

SURVEY LEGAL DESCRIPTION

SITUATED IN THE CITY OF LAKELAND, COUNTY OF SHELBY AND STATE OF TENNESSEE AND KNOWN AS A PARCEL OF LAND CONVEYED TO HIGHWAY 64 PARTNERS, LTD BY DEED RECORDED IN INSTRUMENT FH 4377 IN THE SHELBY COUNTY REGISTER OF DEEDS OFFICE AND FURTHER KNOWN AS LOT 2 OF THE FINAL PLAT BRUNSWICK 64 COMMERCIAL SUBD BY PLAT RECORDED IN PLAT BOOK 258, PAGE 16 IN THE SHELBY COUNTY REGISTER OF DEEDS OFFICE AND IS FURTHER BOUNDED AND DESCRIBED AS FOLLOWS:

BEGINNING AT A CAPPED 5/8" IRON REBAR SET AT A SOUTHEASTERLY CORNER OF LAND CONVEYED TO LAKELAND 64, LLC BY DEED RECORDED IN INSTRUMENT 14013780 AND FURTHER KNOWN AS LOT 1 OF SAID BRUNSWICK 64 COMMERCIAL SUBD, SAID IRON LYING IN A NORTHERLY RIGHT-OF-WAY U.S. HIGHWAY 64 (WIDTH VARIES);

THENCE ALONG AN EASTERLY LINE OF SAID LOT 1 NORTH 01°27'12" EAST A DISTANCE OF 739.68 FEET TO AN IRON REBAR FOUND AT A NORTHEASTERLY CORNER THEREOF SAID IRON LYING IN A SOUTHERLY RIGHT-OF-WAY OF INTERSTATE 40 (WIDTH VARIES); THENCE ALONG SAID SOUTHERLY RIGHT-OF-WAY NORTH 60°35'04" EAST A DISTANCE OF 238.02 FEET TO AN IRON REBAR FOUND AT A NORTHWESTERLY CORNER OF LAND CONVEYED TO SHELBY COUNTY BY DEED RECORDED IN INSTRUMENT 18 5076 IN THE SHELBY COUNTY REGISTER OF DEEDS OFFICE; THENCE ALONG A WESTERLY LINE OF LAND SO CONVEYED TO SHELBY COUNTY SOUTH 08°50'30" WEST A DISTANCE OF 127.22 FEET TO AN IRON REBAR FOUND AT A SOUTHWESTERLY CORNER THEREOF; THENCE ALONG A SOUTHERLY LINE OF LAND SO CONVEYED TO SHELBY COUNTY SOUTH 83°03'29" EAST A DISTANCE OF 100.22 FEET TO AN IRON REBAR FOUND AT A SOUTHEASTERLY CORNER THEREOF SAID IRON ALSO LYING IN A WESTERLY LINE OF LAND CONVEYED TO STONERIDGE CO., LLC BY DEED RECORDED IN INSTRUMENT 19015578 IN THE SHELBY COUNTY REGISTER OF DEEDS OFFICE; THENCE ALONG SAID WESTERLY LINE SOUTH 09°50'07" WEST A DISTANCE OF 281.75 FEET TO AN IRON REBAR FOUND AT A SOUTHWESTERLY CORNER THEREOF AND ALSO BEING A NORTHWESTERLY CORNER OF LAND CONVEYED TO JACKLAND HOLDINGS, LLC BY DEED RECORDED IN INSTRUMENT 2115474 IN THE SHELBY COUNTY REGISTER OF DEEDS OFFICE AND FURTHER KNOWN AS BEING LOT 7 OF THE FINAL PLAT RESUBDIVISION OF LOT X STONERIDGE COMMERCIAL SUBDIVISION RECORDED BY PLAT IN PLAT BOOK 203, PAGE 58 IN THE SHELBY COUNTY REGISTER OF DEEDS OFFICE; THENCE ALONG A WESTERLY LINE OF SAID LOT 7 SOUTH 01°38'53" WEST, PASSING THROUGH A CHISEL MARK FOUND AT THE SOUTHWEST CORNER OF SAID LOT 7 AT 412.67 FEET, AND HAVING AN OVERALL LENGTH OF 465.87 FEET TO A CAPPED 5/8" IRON REBAR SET LYING IN SAID NORTHERLY RIGHT-OF-WAY OF U.S. HIGHWAY 64; THENCE ALONG SAID NORTHERLY RIGHT-OF-WAY SOUTH 81°23'10" WEST A DISTANCE OF 80.13 FEET TO A CAPPED 5/8" IRON REBAR SET AT AN ANGLE POINT THEREIN; THENCE CONTINUING ALONG SAID NORTHERLY RIGHT-OF-WAY NORTH 88°09'28" WEST A DISTANCE OF 206.63 FEET TO THE PLACE OF BEGINNING CONTAINING 211,699 SQ. FT. OR 4.86 ACRES (MORE OR LESS) OF LAND.

ALTA/NSPS LAND TITLE SURVEY
FOR
GLIDE XPRESS CARWASH

CITY OF LAKELAND, SHELBY COUNTY, TENNESSEE

CARLSON CONSULTING ENGINEERS, INC.

7008 LUDGESTONE COMMONS

BARTLETT, TENNESSEE 38133

PH. (901) 384-9404 • FX. (901) 384-0710

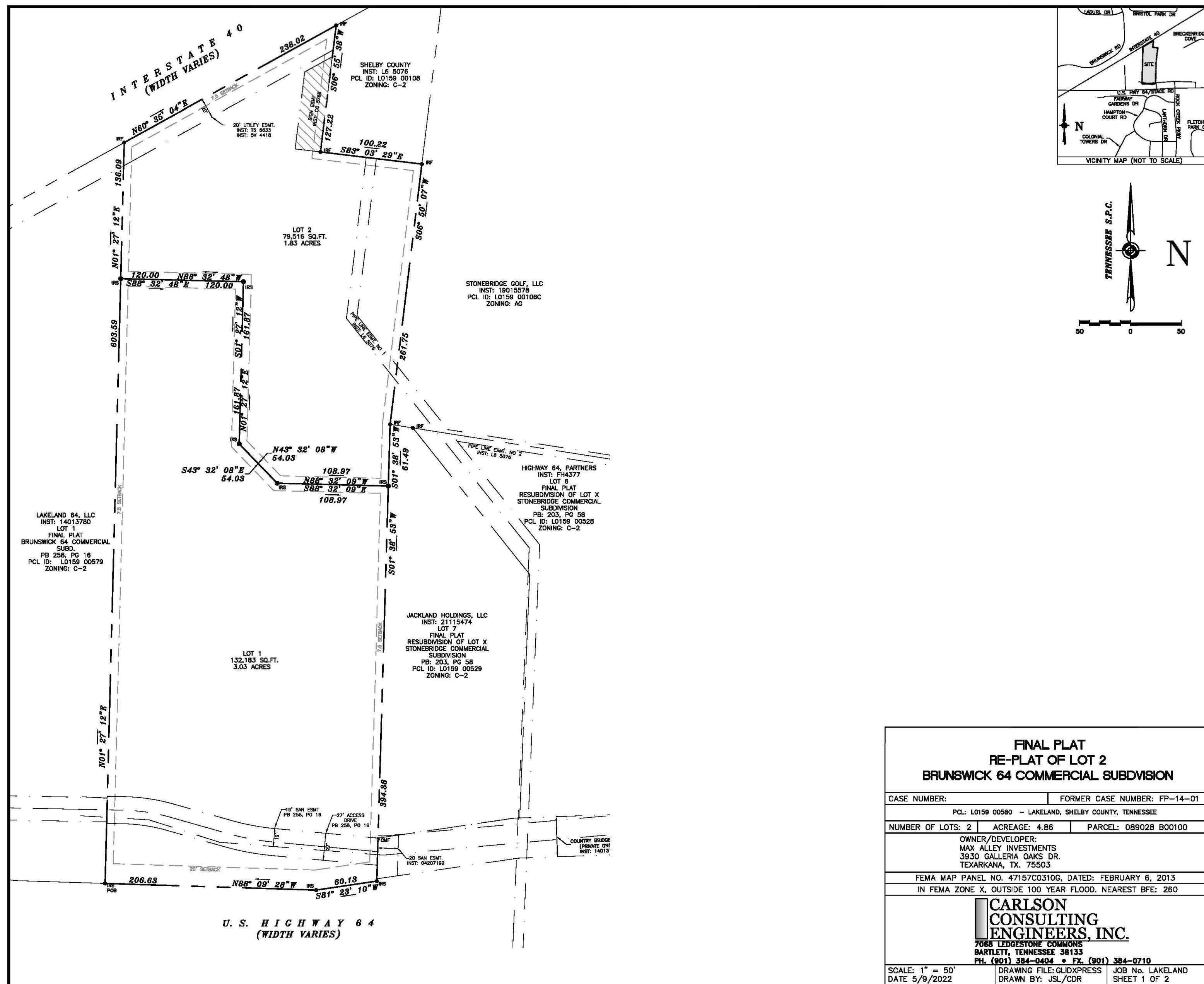
SCALE: 1" = 5'
DATE: 10/27/2021
DRAWING FILE: GLIDEXPRESS
DRAWN BY: GOR/JS
JOB NO. LAKELAND
SHEET 1 OF 1

CASE NO.: 2022-03-17 VR

MAY 10, 2022

28

PRELIMINARY PLANNED DEVELOPMENT
LAKELAND, TN



CERTIFICATE OF OWNER(S) AND DEDICATION

THE UNDERSIGNED, _____ (ETC.) HEREBY CERTIFY THAT THEY ARE THE OWNERS OF THE FOREGOING PROPERTY AND THAT THE PLAT IS WITH THE FREE CONSENT AND IN ACCORDANCE WITH THE DESIRES OF THE ABOVE NAMED OWNERS, PROPRIETORS, DO HEREBY DEDICATE TO THE CITY OF LAKELAND ALL PUBLIC IMPROVEMENTS, EASEMENTS, OR LANDS HEREIN SPECIFICALLY IDENTIFIED FOR DEDICATION, FOR THE PURPOSES OF OPERATION, CONSTRUCTION AND MAINTENANCE OF THESE IMPROVEMENTS, AS NEEDED FOR THE PROPER DEVELOPMENT AND MAINTENANCE OF SAID SUBDIVISION

OWNER

BY: _____

DATE: _____

NOTARY'S CERTIFICATE

STATE OF _____

COUNTY OF _____

BEFORE ME, THE UNDERSIGNED, A NOTARY PUBLIC IN AND FOR THE SAID STATE AND COUNTY AT MEMPHIS, DULY COMMISSIONED AND QUALIFIED, PERSONALLY APPEARED _____, WITH WHOM I AM PERSONALLY ACQUAINTED, AND WHO UPON HIS (HER) OATH ACKNOWLEDGED (HIMSELF) TO BE _____, OF THE _____, THE WITHIN NAMED SARGANDER, AND THAT HE (SHE) EXECUTED THE FOREGOING INSTRUMENT FOR THE PURPOSE THEREIN CONTAINED. IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED MY NOTARIAL SEAL AT MY OFFICE IN MEMPHIS, THIS _____ DAY OF _____, 20____.

NOTARY PUBLIC

MY COMMISSION EXPIRES _____

CERTIFICATE OF ENGINEER

I, _____, A PROFESSIONAL ENGINEER, DO HEREBY CERTIFY THAT THE DESIGN OF PUBLIC AND PRIVATE IMPROVEMENTS PROVIDED FOR IN THE SMALL/FINAL PLAT ARE IN ACCORDANCE WITH ACCEPTABLE ENGINEERING PRACTICES IN THE TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION, CITY OF LAKELAND MANUAL FOR PUBLIC WORKS AND MATERIALS SPECIFICATIONS, AND ALL CITY OF LAKELAND ORDINANCES, INCLUDING SUBDIVISIONS.

IN WITNESS WHEREOF, I THE SAID _____, A PROFESSIONAL ENGINEER, HEREUNTO SET OUT HAND AND AFFIX MY SEAL THIS _____ DAY OF _____, 20____.

TENNESSEE REGISTRATION NO. _____

PROFESSIONAL ENGINEER

CERTIFICATE OF SURVEYOR

STATE OF TENNESSEE

COUNTY OF SHELBY

I, _____, HEREBY CERTIFY THAT THIS PLAT WAS PREPARED FROM NOTES TAKEN DURING AN ACTUAL SURVEY MADE BY ME DURING THE MONTH OF SEPTEMBER, 2021, AND THAT THIS PLAT OR SITE PLAN CORRECTLY REPRESENTS SAID SURVEY. ALL BEARINGS ARE REFERENCED TO THE 1983 TENNESSEE STATE PLANE COORDINATE SYSTEM; ALL NEW PROPERTY CORNERS ARE MARKED IN ACCORDANCE WITH LAKELAND SUBDIVISION STANDARDS; THE PRECISION OF THE UNADJUSTED SURVEY IS 1:10,000 OR GREATER AND ALL SPECIAL FLOOD HAZARD AREAS ARE PROPERLY LOCATED AS PER THE LATEST FLOOD INSURANCE RATE MAP. ALL DIMENSIONS ARE EXPRESSED IN FEET AND DECIMALS. ALL BEARINGS, DISTANCES, AND FIELD INFORMATION ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

IN WITNESS WHEREOF THE SAID BRIAN L. BUCHHEIT, A LAND SURVEYOR, HERE UNTO SET OUT HAND AND AFFIX MY SEAL THIS 9TH DAY OF MAY, 2022.

TENNESSEE REGISTRATION NO. 2250.



CERTIFICATE OF NATURAL RESOURCES DIRECTOR

THE SMALL/FINAL PLAT IS REVIEWED AND DEEMED COMPLIANT WITH THE LAND DEVELOPMENT REGULATIONS, SUBJECT TO ANY WAIVERS, MODIFICATIONS, OR VARIANCES THEREOF GRANTED BY THE CITY OF LAKELAND, AND IF APPLICABLE, HAVE RECEIVED REVIEW BY THE NRD

DATE: _____

NATURAL RESOURCES DIRECTOR

CERTIFICATION OF PLANNING REVIEW AND COMPLIANCE

THE SMALL/FINAL PLAT REVIEW IS REVIEWED AND DEEMED COMPLIANT WITH THE LAND DEVELOPMENT REGULATIONS, SUBJECT TO ANY WAIVERS, MODIFICATIONS, OR VARIANCES THEREOF GRANTED BY THE CITY OF LAKELAND.

DATE: _____

CODE ADMINISTRATOR

CERTIFICATE OF CITY ENGINEER

THE SMALL/FINAL PLAT REVIEW IS REVIEWED AND DEEMED COMPLIANT WITH THE LAND DEVELOPMENT REGULATIONS, SUBJECT TO ANY WAIVERS, MODIFICATIONS, OR VARIANCES THEREOF GRANTED BY THE CITY OF LAKELAND.

DATE: _____

CITY ENGINEER

CERTIFICATE OF MUNICIPAL PLANNING COMMISSION APPROVAL - SUBDIVISION

I, _____, DO HEREBY CERTIFY THAT THE CITY OF LAKELAND MUNICIPAL PLANNING COMMISSION HAS APPROVED THIS SMALL/FINAL PLAT THE SIGNING OF THIS CERTIFICATE SHALL IN NO WAY BE DEEMED TO CONSTITUTE OR EFFECT AN ACCEPTANCE OF THE DEDICATION OF ANY STREET, IMPROVEMENT, OR OTHER GROUND SHOWN UPON THE PLAT.

DATE: _____

MPC SECRETARY

**FINAL PLAT
RE-PLAT OF LOT 2
BRUNSWICK 64 COMMERCIAL SUBDIVISION**

CASE NUMBER: FORMER CASE NUMBER: FP-14-01

POL: L0159 00580 - LAKELAND, SHELBY COUNTY, TENNESSEE

NUMBER OF LOTS: 2 | ACREAGE: 4.86 | PARCEL: 089028 B00100

OWNER/DEVELOPER:
MAX ALLEY INVESTMENTS
3930 GALLERIA OAKS DR.
TEXARKANA, TX, 75503

FEMA MAP PANEL NO. 47157C0310G, DATED: FEBRUARY 6, 2013

IN FEMA ZONE X, OUTSIDE 100 YEAR FLOOD, NEAREST BFE: 260

CARLSON CONSULTING ENGINEERS, INC.

7088 LEDGESTONE COMMONS

BARTLETT, TENNESSEE 38133

PH: (901) 384-0404 • FX: (901) 384-0710

SCALE: 1" = 50'

DATE: 5/9/2022

DRAWING FILE: GLDXPRESS

DRAWN BY: JSL/CDR

JOB NO. LAKELAND

SHEET 2 OF 2



CASE NO.: 2022-03-17 VR

MAY 10, 2022

29



PRELIMINARY PLANNED DEVELOPMENT
LAKELAND, TN



Meeting Cycle: Thursday, June 9, 2022

Subject: **Resolution** - adopting a revised internal control manual of the Board of Education of the Lakeland School System. *Sponsored by the LSS BOE, presented by Michael Walker*

Staff Contact: Michael Walker, Finance & HR Director

STAFF RECOMMENDATION

City Staff recommends that the Board of Commissioners adopt by Resolution the updated internal control manual of Lakeland School System, which has been duly adopted by the Board of Education of Lakeland School System.

BUDGET IMPACT

The internal control manual for LSS is a key component of ensuring oversight over the financial activities and controls related to LSS.

DISCUSSION

Since 2015, the State of Tennessee has required that governments within the state adopt and annually update a documented system of internal control.

RESOLUTION R-48-2022

A RESOLUTION ADOPTING A REVISED INTERNAL CONTROL MANUAL OF THE BOARD OF EDUCATION OF THE LAKELAND SCHOOL SYSTEM

WHEREAS, the Tennessee Comptroller of the Treasury, in accordance with TCA § 9-18-102, has directed municipalities and educational institutions to adopt an internal control manual that addresses the five (5) components of internal control on or before June 30, 2016; and

WHEREAS, the Board of Education of the Lakeland School System is an entity of the City of Lakeland;

WHEREAS, the Board of Education of the Lakeland School System has made changes to its policies and procedures since the adoption of the Internal Control Manual on June 27, 2016.

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the revised Lakeland School System Internal Control Manual, attached hereunto, is hereby adopted.

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 9th day of June 2022.

Mike Cunningham, *Mayor*

ATTEST:

Debra Murrell
City Recorder



LAKELAND
SCHOOL SYSTEM
— *Learn. Grow. Lead.* —

INTERNAL CONTROL MANUAL

Table of Contents

1	Introduction	1
2	Considerations in Development of Internal Controls	2
3	Five Components of Internal Control	3
	<i>Control Environment</i>	3
	Objectives	3
	Policies	3
	Procedures	4
	<i>Risk Assessment</i>	5
	Objectives	6
	Significant Areas of Risk	7
	<i>Control Activities</i>	8
	Collections (General/ACH)	8
	Disbursements/Drafts	10
	Safeguarding Assets	11
	Reconciliation of Accounts	12
	Control of Investments	13
	Debt Management	14
	Grant Management	15
	<i>Information and Communication</i>	16
	<i>Monitoring</i>	17
4	Summary	18
	<i>Supplementary Information</i>	18

1 INTRODUCTION

Lakeland School System has the responsibility to its taxpayers, ratepayers, and constituents to be good stewards of public monies and property. In our efforts to serve the public as Lakeland School System school board members or employees, Lakeland School System established this Internal Control Manual using state and federal directives, and widely recognized best practices

State of Tennessee statutes require the Comptroller's Office, Department of Audit to prescribe uniform accounting systems for entities that handle public funds. Those statutes require public officials to adopt and use the system designated by the Comptroller's Office. The Tennessee Legislature amended TCA Section 9-2-102 in 2015 to require local governments to establish and maintain internal controls in accordance with guidance issued by the U.S. Government Accountability Office (GAO). The guidance is titled Standards for Internal Control in the Federal Government (Green Book). The Green Book follows the format developed by the Committee of Sponsoring Organizations (COSO) which has been the gold standard of internal control for all entities except the federal government for several years.

The internal control system consists of three objectives and five main components.

THREE (3) OBJECTIVES OF INTERNAL CONTROLS:

1. **Reporting** – reliability
2. **Operations** – effective and efficient
3. **Compliance** – compliant with applicable laws, regulations, contracts and grant agreements

FIVE (5) MAIN COMPONENTS OF INTERNAL CONTROLS THAT ARE REQUIRED TO BE ADDRESSED:

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Information and Communication
5. Monitoring

The purpose of this manual is to ensure that the objectives of reporting and compliance are established. The policies to achieve these objectives are derived from various financial best practices, state and federal laws, and regulations. Policies may be developed to suit the specific needs of Lakeland School System's functions and resources. Detailed procedures are developed and documented as a means for entities to comply with its established policies.

2 CONSIDERATIONS IN DEVELOPMENT OF INTERNAL CONTROLS

Internal control is defined as a process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance Lakeland School System's objectives will be achieved. Before developing its Internal Control System (ICS), Lakeland School System as a whole and each department should determine its mission, strategic goals, and objectives, and then formulate a plan to achieve those objectives. The internal controls are policies and procedures put in place to help achieve those goals and objectives. By describing how Lakeland School System and its departments expect to meet its various goals and objectives, using compensating controls to minimize risk, the entire Lakeland School System becomes more aware of expectations. Each department's internal control plan will be unique; however, it must be based on polices included in this guide which incorporate or reference other comprehensive state, federal or standard setting agency polices that have been adopted.

Constant monitoring of all components will ensure that the ICS (which must be reviewed and updated at least annually) is revised whenever changing conditions justify.

Since Lakeland School System's policies and procedures are the control activities for its internal control plans, it is important that they be reviewed in conjunction with the plans and referenced where appropriate. Everyone in Lakeland School System has a responsibility to ensure that internal controls operate effectively.

As directed by T.C.A. 9-18-102 (a) and in accordance with the guidance issued by Tennessee Comptroller's Office, the Lakeland School System has adopted this internal control manual. It is critical to note that the development and operation of the internal control system involves everyone in the organization. As such, management must ensure that the manual is shared with all of its employees. The manual is a work in process and will be assessed periodically.

The following sections document the five components of internal control and significant financial and compliance areas that are deemed high risk.

The Green Book states documentation is management's responsibility:

3.09 Management develops and maintains documentation of its internal control system.

3.10 Effective documentation assists in management's design of internal control by establishing and communicating the who, what, when, where, and why of internal control execution to personnel. Documentation also provides a means to retain organizational knowledge and mitigate the risk of having that knowledge limited to a few personnel, as well as a means to communicate that knowledge as needed to external parties, such as external auditors.

3 FIVE COMPONENTS OF INTERNAL CONTROL

CONTROL ENVIRONMENT

Overview

The control environment is the foundation for all other components of internal control, providing discipline and structure. Moreover, management establishes the tone regarding the importance of internal control and the expected standards of conduct; and reinforces those expectations at various levels. Control environment factors include the integrity, ethical values and competence of Lakeland School System's personnel; the distribution of authority and responsibility; the development of its personnel; and the attention and direction provided by the governing body.

Objectives

1. The governing body and management should conduct business with integrity and ethical behavior.
2. The governing body and management should provide direction and oversight for Lakeland School System's internal control system.
3. The governing body and management should hire qualified and competent employees.
4. The governing body and management should establish structure, authority, and responsibility to hold individuals accountable for internal control responsibilities.

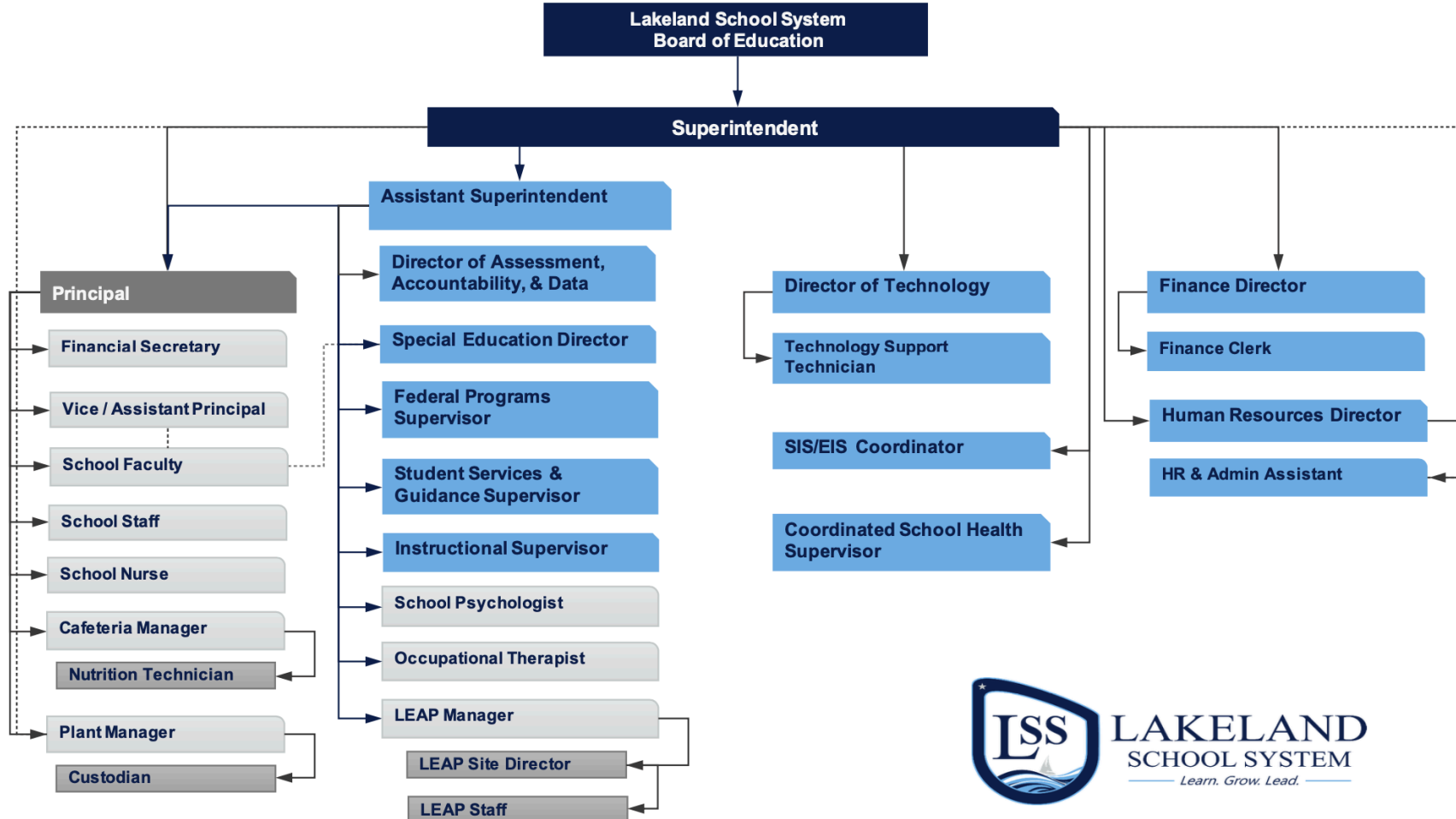
Policies

1. Conflicts of interest must be disclosed before business is conducted.
2. A code of Ethics has been adopted by the Board of Education and management and is reviewed annually with all employees.
3. The Board of Education, has adopted a policy manual.
4. The Board of Education uses the budget process as a means of oversight with department heads.
5. Organizational charts are reviewed for needed changes in regard to authority and responsibility.

Procedures

- If there is a conflict of interest, the disclosure statement from the policy manual must be completed and signed in front of a witness and given to the appropriate supervisor.
- The policy manual and corresponding forms are available to all employees and board members on the Lakeland School System website.
- The Board of Education formally adopts an annual budget. The adopted budget is given to the City for approval by the Board of Commissioners.
- Lakeland School System adopted a policy manual based on TSBA guidelines. Those policies are reviewed and updated annually by the Board of Education.
- Monthly, the policy review committee reviews current policies and submits their findings to the Board of Education.
- Based on legislative changes, TSBA provides recommended policy updates.
- The Board of Education has adopted a personnel policy related to the recruitment and retention of highly-qualified employees for the Lakeland School System.
- All positions shall be approved through the budget process in accordance with the organizational plan submitted by the Superintendent.
- Lakeland School System's organizational chart is available on the system website to establish a defined chain of command.
- All positions require a job description and copies shall be maintained in the Superintendent's office.
- All Lakeland School System employees are required to complete annual online training and are encouraged to obtain additional professional and/or continuing education credits.

Organizational Chart for Lakeland School System



RISK ASSESSMENT

Overview

Lakeland School System officials and management assess the risk of operations continually. The Lakeland School System has chosen to transfer the most common types of risk through the purchase of the following types of insurance:

- Property and Casualty
- Liability
- Errors and Omissions
- Worker Compensation
- Surety Bonds

There are some risks that cannot be anticipated as they relate to financial and compliance issues. We have assessed the following areas and identified certain risks that necessitate the development of internal control policies and procedures. Internal controls will not eliminate all risk but will help reduce risk to gain reasonable assurance that reporting and compliance objectives are met.

Objectives

1. Collections are complete, timely and accurate.
2. Disbursements are for valid Lakeland School System purposes and are properly recorded.
3. Assets are properly safeguarded.
4. Lakeland School System is in compliance with contractual, local, state and federal laws and regulations.

Significant Areas of Risk

Collections (General/ACH)

- Deposits not made within 3 days as required by law
- Deposits not made intact
- Funds not locked away until they are deposited
- No segregation of duties in counting and preparing deposits
- Receipts not coded to proper revenue codes
- Receipts not assigned to appropriate funds
- Unreconciled accounts
- Comingling of funds

Disbursements/Drafts

- Broken law – expenditures must be appropriated
- Owing late fees and penalties
- Improper reporting in financial statements; inaccurate reporting for the governing body – monthly budget vs actual
- Possible loss of school district funds; inappropriate disbursement; theft malfeasance

Safeguarding Assets

- Misuse or loss of assets, not just capital assets (ie. checking accounts, investment accounts, etc.).
- Payback of grant funds

Reconciliation of Accounts

- Misuse or loss
- Missing entries

Control of Investments

- Lower than expected rates of return
- Assessed liability for OPEB investment fund subject to change based on school district policy

Debt Management

- Debt issuances not in compliance with state law
- Violations of the policies of the OSLF
- Additional effort with the annual budgetary practices
- Potential for defaulting on principal and interest payments

Grant Management

- Grant requirements may have changed
- The Finance Director is not made aware of the grant transactions

The significant areas of risk are identified above and policies and procedures will be documented in the next section to explain how Lakeland School System plans to implement internal controls to help reduce the risks associated with these area of operations.

CONTROL ACTIVITIES

Overview

This section is where detailed implemented procedures are documented. The objectives, policies; and procedures are described for each of the significant areas identified in the Risk Assessment section.

Collections (General/ACH)

Objectives

1. Collections are complete, timely, and accurate.
2. Collections are safeguarded.
3. Collections are recorded accurately and in a timely manner in the accounting system.

Policies

1. To receipt all revenues to the appropriate fund and revenue code.
2. To receipt all monies in compliance with the state statutes and intact.
3. Pre-numbered receipts are issued for all collections.
4. Two people are involved in the receipting/depositing process.
5. Each person involved in the receipting process has their own cash drawer.
6. All collections are recorded in the General Ledger (G/L).
7. Reconciliations are completed monthly.

Procedures

For Funds Collected at School

- Each person involved in the receipting process must have their own cash drawer.
- All monies collected are receipted on pre-numbered receipts.
- Money receipted at the school is counted by the employee who collects the funds and initials for accuracy. Money is then turned into the School Bookkeeper, who counts and prepares the deposit.
- Deposit slips are prepared in duplicate and initialed by the Bookkeeper; Separate school designee takes all school deposits to the bank.
- Funds are deposited daily if possible, but no later than three (3) days after receipt. If funds are kept at school overnight, they must be kept in a secure location.
- Once deposit has been made, the bank receipt is given to the Bookkeeper and attached to the duplicate deposit slip.
- The Bookkeeper scans and attaches the electronic copy of the deposit slip in Skyward, assigns the proper revenue code, and receipts it to the G/L.

Procedures (continued)

For ACH collections

- Funds collected at board office are usually deposited via ACH. The School District Finance Director prints the remittance advice or verification of deposit and applies the proper revenue code before the Finance Clerk receipts to the G/L.

For Collections at Board Office

- Finance Director receives payments from Administrative Assistant who stamps "For Deposit Only."
- The Finance Director or designee prepares the deposit slip in duplicate, initials, and makes a copy of the payment or stub.
- Administrative Assistant verifies the deposit slip and initials, then carries to the bank to execute deposit within three (3) days of receiving, and returns with the deposit receipt.
- The deposit receipt is initialed by the Administrative Assistant and attached to duplicate deposit slip.
- The Finance Director attaches the deposit and duplicate deposit slip to backup documentation and applies the proper revenue code. The Finance Clerk receipts to the GL.

Disbursements/Drafts

Objectives

1. Disbursements are for a valid school system purpose and are necessary.
2. Disbursements are timely.
3. Disbursements are accurately coded and recorded in the accounting system.
4. Disbursements are legally appropriated.

Policies

1. Accounts Payables (A/P) are processed weekly.
2. More than one person reviews the A/P payment process.
3. Separate employees will code invoices and PO's, enter requisitions, and process check files.
4. A purchase order system is in place.
5. All vendor checks are mailed or deposited via ACH.

Procedures

- Before purchases are made, electronic purchase orders approved by the CFO are required.
- When purchases are received or a service is completed, the packing slips are matched with invoices by the School Bookkeepers or Finance Clerk and submitted to the Finance Director for payment.
- The Finance Director processes and prints the vendor checks and accounts payable reports.
- The Administrative Assistant matches the copies of the checks to invoices and mails the payments.
- At the end of the month, all checks are reconciled by the Finance Director. An outstanding check register is pulled and filed with the bank reconciliation.
- At year end, the School Bookkeepers, Finance Clerk, and Finance Director will review all of the previous years' accounts, prior year activity, and invoices received to help determine what is still outstanding.

Safeguarding Assets

Objectives

1. Ensure school system assets are properly valued and protected.
2. Ensure cash, accounts receivable and other asset accounts are reconciled.
3. Ensure school system assets are protected against loss, misappropriation or theft.
4. Ensure inventory items are available when needed.
5. Ensure inventory is necessary and reasonable.
6. Ensure all capital assets and inventories are properly recorded.

Policies

1. Finance Director reconciles all bank and investment accounts on a monthly basis within 15 days of receipt of a bank statement.
2. Bank accounts are appropriately collateralized.
3. All bank accounts are held in the School System's name.
4. All assets with a value of \$100 or more must be tagged.
5. The School System keeps an asset and inventory log that is updated as assets are acquired and disposed of.

Procedures

- Finance Director reconciles all bank and investment accounts monthly and gives to Superintendent for review and approval.
- All reconciliations are kept in Finance Director's office.
- All employees who handle school monies are bonded and all accounts are in the School System's name and properly collateralized.
- When new assets are acquired, the designated employees record them on the appropriate list (inventory or capital assets). If the item is over \$100 he/she will affix an asset tag.
- When items are determined to be surplus, destroyed, or need to be sold, the Technology Department is responsible for editing the inventory and asset logs.
- Annually, the Technology designee and Finance Director will review the fixed asset listing. The fixed asset list is provided to auditors annually.

Reconciliation of Accounts

Objectives

1. Ensure that all bank and investment accounts are recorded and reconciled.
2. Ensure that change funds are secure and properly accounted for.

Policies

1. Finance Director reconciles all bank and investment accounts on a monthly basis within 15 days of receipt of the bank statement.
2. Cash drawers are locked.
3. All accounts are accounted for in the general ledger.

Procedures

- Monthly, the Finance Director reconciles all general ledger accounts with the bank statements.
- CFO reviews and approves all reconciliations.
- All signed reconciliations are filed in the Finance Director's office.
- All cash drawers are counted down daily and locked.
- Deposits are made within the three (3) day rule and verified by multiple employees.
- All accounts (assets, liabilities, revenues, and expenditures) are listed within the accounting software.
- The State of Tennessee's Uniform Chart of Accounts is used, and all active account numbers are in the accounting software.
- Trial balances are periodically pulled and reviewed by the Finance Director.

Control of Investments

Objectives

1. Ensure investments are safe and in accordance with adopted investment policy.
2. Ensure that investments are authorized and provide for maximum returns with minimum risks.
3. Ensure investments comply with legal requirements.
4. Ensure investments are recorded accurately.

Policies

1. The Superintendent is authorized to invest excess funds of Lakeland School System.
2. Interest earned shall be credited to the appropriate funds and revenue codes.

Procedures

Other Post-Employment Benefits (OPEB)

- The Board of Education approves OPEB trust contributions as part of the annual budget. Upon Superintendent's approval, the Finance Director issues payment to the OPEB trust.
- The School System has an actuarial at least every two (2) years, and annually, auditors record OPEB liability.

LGIP (Local Government Investment Pool)

- Funds invested in the LGIP, with Superintendent's approval, can be wired between the School System's account and the LGIP.
- All interest earned on the LGIP is receipted into the proper fund and revenue code.
- The LGIP statement is printed monthly and reconciled by the Finance Director.
- The reconciliation is given to the CFO to verify and approve.
- Signed reconciliation statements are kept in the Finance Director's office.

Debt Management

Objectives

1. Ensure that state and federal regulations are understood and followed in regard to issuance of debt.
2. Ensure that all grant regulations are understood and followed in regard to issuance of debt.
3. Ensure that note disclosures in the financial statements contain all required elements.

Policies

1. All debt issuances are made in compliance with state law
2. All transfers are examined to ensure they do not meet qualifications to be classified as debt.
3. All debt issuances will only be made after approval of the Board of Education.

Procedures

- LSS complies with all legal requirements for notices and public meetings related to issuing debt.
- In the interest of transparency, all associated costs (including interest, issuance, continuing, and one-time) are disclosed in a timely manner.
- Professionals involved in debt transaction are required to disclose any conflicts of interest.

Grant Management

Objectives

1. Ensure that all grant requirements are met.
2. Ensure that all grant transactions are properly recorded.
3. Ensure that matching funds are available and approved.

Policies

1. Every department must notify the Finance Director when a grant application is submitted and awarded.
2. All grant applications must be approved by the Superintendent, and all grants with matching requirements must be approved by the Board of Education prior to submission of the application.
3. Once awarded, a detailed budget is prepared outlining the grant.
4. Grant management responsibilities are assigned to an appropriate employee for every grant.

Procedures

- Appropriate personnel complete grant application and submit to Superintendent for approval. If the grant requires matching funds or maintenance of effort, the application must be approved by the Board of Education and budgeted for in annual budget or via budget amendments.
- A copy of the grant application and award letter is given to Finance Director. The Finance Director assigns a project code specific to the grant for tracking in the accounting system.
- The awarded grant has an approved budget detail in E-Plan and that budget is entered into school system accounting software. If any amendments need to be made to the grant budget, state approval is required.
- The Superintendent assigns grant management responsibilities to the appropriate employee. Finance Director submits grant reimbursement requests. Grant reimbursements are issued through ACH and receipted to the G/L. The grant manager reviews grant periodically to ensure that funds are properly expended.

INFORMATION AND COMMUNICATION

Overview

Management has the responsibility to adequately communicate information to both internal and external parties. It is important that employees know the objectives, policies and procedures management has established and what the expectations are for internal controls. External stakeholders may also seek information regarding objectives and reliable financial information.

Objectives

1. Necessary information for achieving the entity's objectives is available and used.
2. Necessary information for achieving the entity's objectives is internally communicated by management.
3. Necessary information for achieving the entity's objectives is externally communicated by management.

Policies

1. Information maintained in a format should be communicated in that same format. For example, if the general ledger is maintained on computer, the monthly budget to actual reports should be provided through a computer generated report from that software package.
2. Reliable and accurate information from Lakeland School System must be communicated to the people who need it in a timely and useful format.
3. Because the credibility of Lakeland School System, its Board of Education, and its employees is at stake whenever information is released to outside parties, management should be confident the information being released is accurate and in compliance with policies and procedures.
4. The Board of Education communicates the types of information required to achieve their objectives and mitigate risk.

Procedures

- The staff of Lakeland School System is required to submit quality information that allows the Board of Education to make informed decisions and evaluate whether the school system is achieving its objectives.
- Lakeland School System clearly defines lines of communication through the policy manual and organizational chart.
- The internal control manual is available to all staff via the Lakeland School System website.
- Lakeland School System abides by Tennessee's Open Records laws for communicating with external parties, which includes the redaction of sensitive information.
- System generated reports pulled from various software programs are available in both electronic and printed formats.
- Information presented to the Board of Education is provided on a monthly basis and is also available upon request

MONITORING

Overview

The internal control system changes as technology, staff, objectives and policies change. Management is charged with continually monitoring the internal control system to determine if it is operating as designed and to ensure the policies are being followed.

Objectives

1. To practice activities that monitor the internal control system and evaluate the results.
2. To address deficiencies noted in the internal control system in a timely manner.

Policies

1. To ensure that internal controls do not deteriorate and continue to work as designed over time, an annual risk assessment will be conducted by Lakeland School System.
2. To establish more efficient and effective operations over time.
3. To ensure that accurate and reliable financial information is used in decision-making.

Procedures

- Monitor internal control through built-in monitoring activities and separate periodic evaluations and document the results.
- Evaluate differences to determine if:
 1. Changes in internal control have occurred but have not been documented
 2. Internal control has not been properly implemented
 3. Internal control design changes are needed.
- All accounts with financial institutions (checking, savings, investment, etc.) will be reconciled to the general ledger within 15 days of receipt of any statement from the financial institution.
- The above reconciliation will include a listing of outstanding checks and will be reviewed by the Superintendent.
- Reports comparing actual to budget amounts for revenues and expenditures will be generated monthly and reviewed by those in a position of authority over financial operations. Those in a position of authority include, but are not limited to, the Bookkeeper, Finance Director, CMFO, CFO, Superintendent, and Board of Education.

4 SUMMARY

The framework of this manual complies with the state requirements and was created using the Green Book as guidance. This manual will be reviewed annually and updated as needed. All members of Lakeland School System will be required to abide by the policies and procedures outlined in this manual and it will be made available for reference on the school system website.

In turn, Lakeland School System will abide by the Internal Control and Compliance Manual for Governmental Entities and other Audited Entities in Tennessee issued by the Comptroller. This policy manual does not supersede the requirements outlined in the Administration of Federal Education Programs Uniform Grant Guidance policy manual. Application of the policies and procedures will default to whichever policy manual is most stringent in its requirements.

SUPPLEMENTARY INFORMATION

UGG Policy Manual

<http://www.lakelandk12.org/res/pdf/LSS-UGG-Policy-and-Procedures.pdf>

State regulations, rules, and policies

TN State Board of Education Rules and Regulations

http://www.tn.gov/sbe/rul_reg.shtml

TN State Board of Education Policies, Standards, and Guidelines

<http://www.tn.gov/sbe/policies.shtml>

TN Comptroller of the Treasury

<https://www.comptroller.tn.gov>

Internal Control and Compliance Manual (12/2015)

http://www.comptroller.tn.gov/la/pdf/20150202ICCMManual_Complete.pdf

TN Internal School Uniform Accounting Policy Manual

http://tennessee.gov/assets/entities/education/attachments/loc_fin_internal_sch_uniform_acct_policy.pdf

Lakeland School System regulations, rules, and policies

<http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>

Meeting Cycle: Thursday, June 9, 2022

Subject: **Resolution** - adopting a revised internal control manual of the City of Lakeland. *Sponsored by Michael Walker*

Staff Contact: Michael Walker, Finance & HR Director

STAFF RECOMMENDATION

City Staff recommends that the Board of Commissioners approve the attached Resolution adopting the revisions to the City's Internal Control manual.

BUDGET IMPACT

The Internal Control Manual, and related documented controls, are a key component of the City's strategy to maintain fiduciary and budgetary control over the City's finances.

DISCUSSION

Since 2015, State law has required each municipality within Tennessee to formally document and update their system of internal controls annually. The City's system of internal control is documented in the Internal Control Manual.

Key changes for 2022 include:

- Updating the City Organizational Chart to reflect recent reorganizations in Public Works and Engineering
- Adding clarifying language where needed
- Documenting compensating controls for instances in which the City Manager and Finance and HR Director are the same person

RESOLUTION R-49-2022

A RESOLUTION ADOPTING A REVISED INTERNAL CONTROL MANUAL OF THE CITY OF LAKELAND, TENNESSEE

WHEREAS, the Tennessee Comptroller of the Treasury, in accordance with TCA § 9-18-102, has directed municipalities and educational institutions to adopt an internal control manual that addresses the five (5) components of internal control on or before June 30, 2016; and

WHEREAS, the City of Lakeland has made changes to its policies and procedures since the adoption of the Internal Control Manual on June 27, 2016.

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the revised Internal Control Manual of the City of Lakeland, attached hereunto, is hereby adopted.

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 9th day of June 2022.

Mike Cunningham, *Mayor*

ATTEST:

Debra Murrell
City Recorder



Risk Assessment

Disaster

High

Med

Critical

Critical

High

Critical

High

M

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High

M

INTERNAL CONTROL MANUAL REVISED JUNE 2022

TABLE OF CONTENTS

Introduction	3
Five Components of Internal Control.....	6
1. Control Environment	6
Organizational Chart.....	10
2. Risk Assessment	11
3. Control Activities	15
Collections/ACHs.....	15
Disbursements/Drafts	17
Safeguarding Assets	19
Compliance.....	20
4. Information and Communication	23
5. Monitoring	26
Summary.....	28

INTERNAL CONTROL MANUAL

Introduction

The City of Lakeland (the “City”) has the responsibility to its taxpayers, ratepayers, and constituents to be good stewards of public monies and property. Additionally, as a local government in the State of Tennessee the City must establish and maintain an adequate internal control system for purposes of financial reporting, managing operations, and legal compliance.

Various state statutes require officials to adopt and use the system and the character of books, reports, and records designated by the Comptroller of the Treasury. An accounting system is defined as the methods and records established to identify, assemble, analyze, classify, record, and report a government’s transactions and to maintain accountability for the related assets and liabilities. Those methods would necessarily include establishing, documenting, and implementing adequate internal controls. Among these requirements are Section 9-2-102, *Tennessee Code Annotated (“TCA”)* and Section 9-18-102(a), *TCA* (the latter of which was amended to expressly require each municipal government to establish and maintain internal controls).

The City is also required to maintain a system of internal control as a recipient of federal awards. The U.S. Office of Management and Budget (“OMB”) has established internal control guidance for all entities that receive federal awards as Code of Federal Regulations (“CFR”) 200.303. This guidance requires all entities to establish and maintain an effective system of internal control over federal awards. The OMB guidance further recommends implementing a system of internal control in accordance with internal control standards published by the U.S. Government Accountability Office (“GAO”) in *Standards for Internal Control in the Federal Government* (the “Green Book”), as one method of complying with CFR 200.303.

This *City of Lakeland Tennessee Internal Control Manual* (the “Manual”) also complies with the *Internal Control Manual for Local Governmental Entities and Other Audited Entities in Tennessee* issued by the Tennessee Comptroller of the Treasury.

What is Internal Control?

The GAO has established a common definition of internal controls, standards, internal control components, principles, and attributes in the GAO Green Book. Because this GAO Green Book framework is widely accepted, it is used as the basis for all City internal control matters covered in this Manual.

Definition of Internal Control:

Internal control is a process that is developed to provide reasonable assurance that the following categories of objectives will be achieved:

- **Reporting** – financial reporting will be reliable;
- **Operations** – operations will be effective and efficient; and
- **Compliance** – applicable laws, regulations, contracts, and grant agreements will be followed.

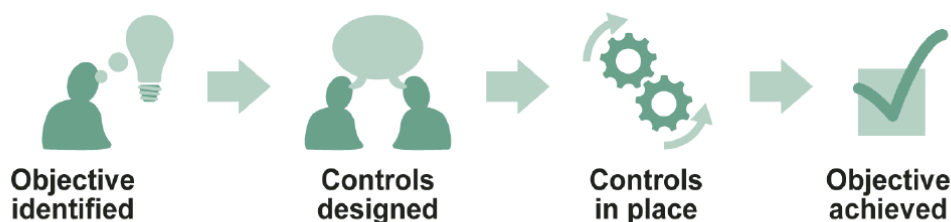
INTERNAL CONTROL MANUAL

The above definition reflects certain fundamental concepts. Those concepts are:

- Internal control is geared to the achievement of objectives in one or more separate but overlapping categories.
- Internal control comprises the plans, methods, policies, and procedures used to fulfill the mission, strategic plan, goals, and objectives of the City.
- Internal control is an integral part of the organization not a separate system within the organization.
- Internal control is a process. It is a means to an end, not an end in itself.
- Internal control is affected by people. It is not merely policy manuals and forms, but people at every level of the City.
- Internal control increases the likelihood that the City will achieve its objectives. However, it can only be expected to provide reasonable assurance, not absolute assurance, that all the City's objectives will be met.

The process of achieving the objectives stated above through Internal Control is illustrated below in Figure 2 from the GAO Green Book.

Figure 2: Achieving Objectives through Internal Control



Source: GAO. | GAO-14-704G

How Does Internal Control Work?

The City's system of Internal Control applies to all functions, operating units, and divisions. The GAO Green Book approaches internal control through a hierarchical structure of five (5) components and seventeen (17) principles. The Green Book also contains additional information in the form of attributes. Attributes in this Manual are presented under the sub-heading title "This Involves" throughout this Manual. These attributes provide further explanation of the principles and documentation requirements.

FIVE (5) MAIN COMPONENTS OF INTERNAL CONTROLS:

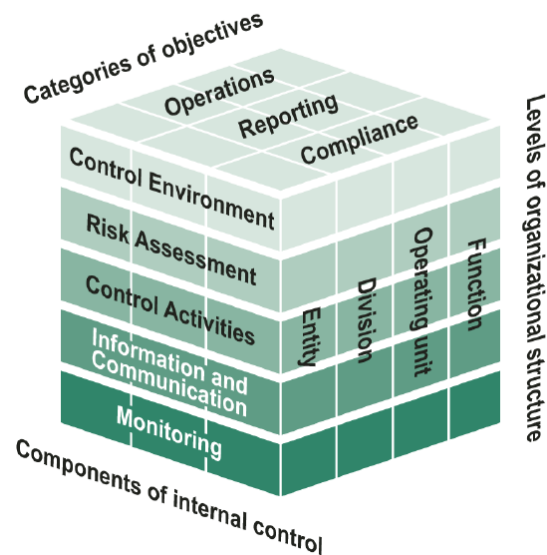
1. **Control Environment** – the foundation for an internal control system
2. **Risk Assessment** – assesses the risks facing the organization as it seeks to achieve its objectives
3. **Control Activities** – the actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system
4. **Information and Communication** – the quality of information management and personnel community and use to support the internal control system

INTERNAL CONTROL MANUAL

- 5. Monitoring** – activities management establishes and operates to assess the quality of performance over time and promptly resolve the findings of audits and other reviews

There is a direct relationship between the City's objectives, the five components of internal control, and the organizational structure of the City. The seventeen principles support the components of internal control. The relationship of the objectives and components of internal control to the City's functions, operating units, and divisions is typically illustrated by a cube diagram used in the GAO Green Book as Figure 4.

Figure 4: The Components, Objectives, and Organizational Structure of Internal Control



Sources: COSO and GAO. | GAO-14-704G

What is the Purpose of this Internal Control Manual?

The purpose of this Manual is to ensure that the objectives of reporting and compliance are established. The policies to achieve the objectives are derived from various financial best practices and state and federal laws and regulations. Policies may be developed to suit specific needs of City functions and resources. Detailed procedures are then proscribed and followed as a means for the City to comply with its established policies.

INTERNAL CONTROL MANUAL

Five Components of Internal Control

1. Control Environment

The control environment is the foundation for all other components of internal control. There are five principles related to the control environment. These are listed below, specific to the City of Lakeland.

1. *The Board of Commissioners and management demonstrate a commitment to integrity and ethical values.*

This involves:

- Setting the foundational tone at the top
- Establishing standards of conduct
- Enforcing adherence to standards of conduct

Policies:

- The governing body through management has adopted a personnel manual (Employee Handbook) that details policies, expectations, and other employment-related topics.
- Each employee receives a copy of the city's Employee Handbook, which includes a policy on business ethics and conduct, and signs an acknowledgement of receipt.
- The governing body has adopted a financial policies manual that details expectations surrounding the annual budget process, ethical conduct, long-term financial planning, and other key financial areas.

Procedures:

- The Finance and Human Resources Director reviews the Employee Handbook annually to determine needed revisions to comply with federal and state laws, as well as practices of the city.
- The City Manager reviews suggested revisions, if any, by the Finance and Human Resources Director and presents the revised Employee Handbook or individual policies contained therein, as applicable, to the Board of Commissioners for approval.
- The City holds annual required training where human resource topics are covered. The code of conduct and the Employee Handbook are always part of the training.

INTERNAL CONTROL MANUAL

2. The Board of Commissioners oversees the City's internal control system.

This Involves:

- Establishing an oversight structure
- Determining who will be responsible for oversight of the internal control system
- Establishing a method for remediation of deficiencies

Policies:

- On an annual basis, the Board of Commissioners ensures that the *City of Lakeland Internal Control Manual* is updated in accordance with State statute.
- Changes and revisions to the City's financial policies, Employee Handbook, and/or internal control manual are approved by the Board of Commissioners.

Procedures:

- The internal control manual is updated annually by the Finance and Human Resources Director.
- Changes are reviewed by the City Manager prior to presentation to the Board of Commissioners for approval.
- The Finance and Human Resources Director, with City Manager oversight and review, proposes changes to the Employee Handbook and the city's financial policies as needed.
- Any changes from the procedures above are presented to the Board of Commissioners in an official open meeting and approved and effective upon passage of a board resolution or ordinance.

3. The Board of Commissioners has established an organizational structure, assigned responsibility, and delegated authority to achieve the City's objectives.

This Involves:

- Establishing an organization structure
- Assigning responsibility and delegating authority within the organizational structure
- Documenting the internal control system

Policies:

- Organizational charts are reviewed periodically for needed changes regarding authority and responsibility.
- An up-to-date internal control manual is maintained.

INTERNAL CONTROL MANUAL

Procedures:

- City organizational charts were developed based on the City structure required in the City charter.
- The charts are reviewed periodically as job descriptions and positions are added or changed to determine if the reporting structure, authority, and responsibility documented in the chart is still accurate (*see current Organizational Chart at the end of this section*).
- The internal control manual is updated annually by the Finance and Human Resources Director, reviewed by the City Manager, and formally approved by the Board of Commissioners.

4. The Board of Commissioners and management demonstrates a commitment to recruit, develop, and retain qualified and competent individuals.

This Involves:

- Developing expectations of competence
- Recruitment, development, and retention of individuals
- Succession and contingency plans and preparation

Policies:

- The Employee Handbook is maintained with up-to-date policies that address:
 - Job description requirements
 - Employee benefits
 - Business continuity in cases of emergency
- Job descriptions are maintained for each City staff position.

Procedures:

- Department heads review employee job descriptions annually and propose needed changes to the Finance and Human Resources Director.
- The Employee Handbook is updated as needed by the Finance and Human Resources Director, reviewed by the City Manager, and formally approved by the Board of Commissioners.
- Background checks are performed for all employees.

5. Management evaluates performance and holds individuals accountable for internal control responsibilities.

This Involves:

- Enforcing accountability
- Consideration of excessive pressures

INTERNAL CONTROL MANUAL

Policies:

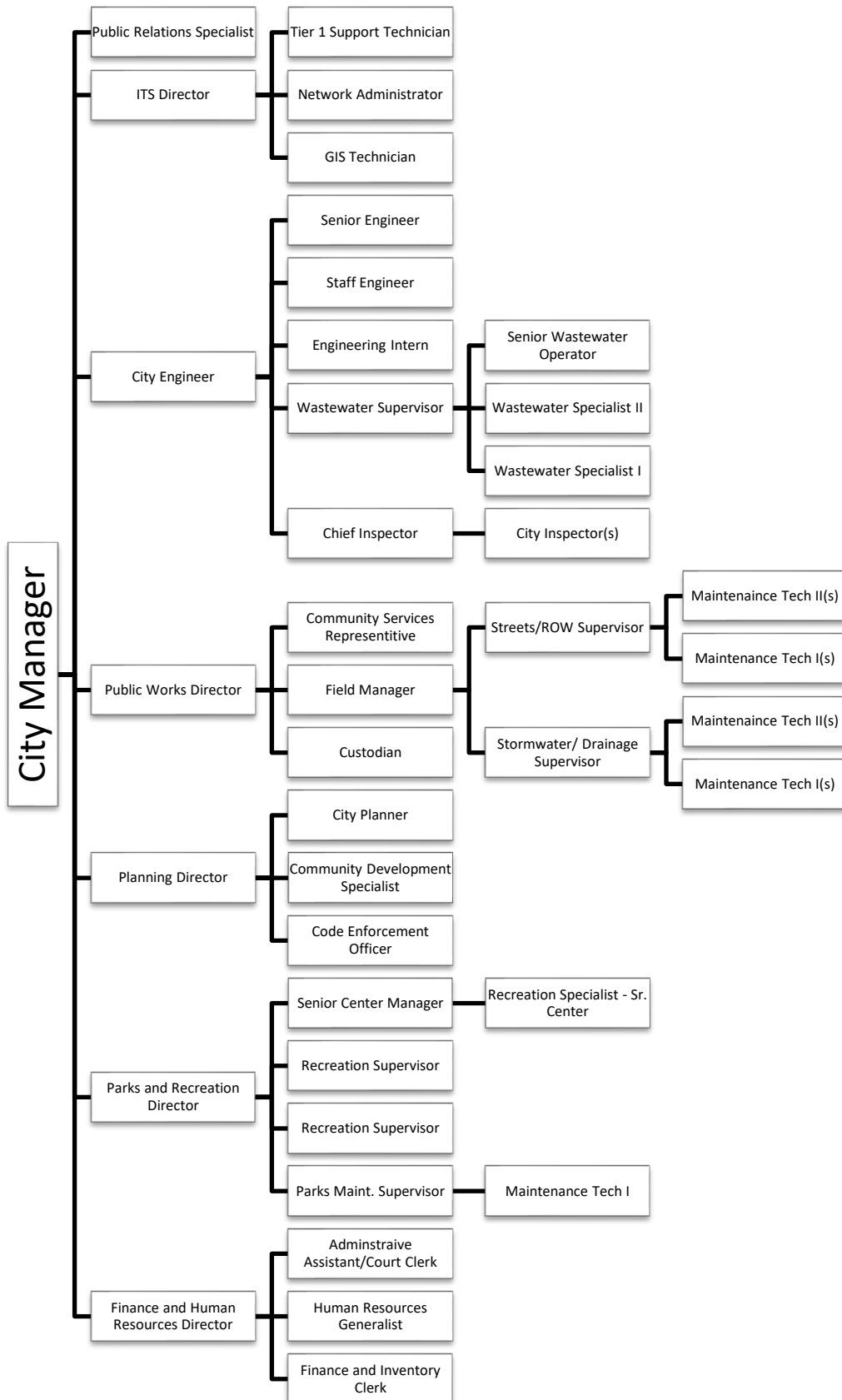
- Management conducts annual performance evaluations on all City staff.
- The Board of Commissioners uses the budget process as a means of oversight with department heads.

Procedures:

- The City Manager disseminates and ensures completion of performance evaluations for all positions, by all management personnel, on an annual basis.
- The Finance and Human Resources Director prepares the annual budget beginning in January, with input from the City Manager and department heads, using historical data from the three (3) previous years. The Finance and Human Resources Director also coordinates and prepares an annual capital budget, a five-year CIP projection, and a long-term financial plan as components of the Annual Budget document.
- The proposed budget is presented to the Board of Commissioners during at least one (1) budget workshop. The City Manager, Finance and Human Resources Director, and all department heads are present to explain their budgets or request additional funding.
- The budget ordinance is prepared for first reading in May and second reading and final passage in June. The required public notice is published in a local newspaper no less than ten (10) days prior to the second and final reading.

INTERNAL CONTROL MANUAL

Organizational Chart



INTERNAL CONTROL MANUAL

2. Risk Assessment

Having established an effective control environment, management assesses the risks facing the entity as it seeks to achieve its objectives. Generally speaking, risk assessment means asking questions about what could go wrong. There are four (4) principles related to risk assessment.

1. *Management defines objectives clearly to enable the identification of risks and risk tolerances.*

This Involves:

- Defining the City's objectives
- Defining the City's tolerance or threshold for risk

Policies:

- The Annual Budget shall include the City's mission, vision statements, and goals (Board of Commissioner priorities) as a guiding document for the identification of the City's objectives and related risks.
- City officials and management assess risk of operations continually. The city has chosen to transfer the most common types of risk through the purchase of the following types of insurance:
 - Property and Casualty
 - Liability
 - Errors and Omissions
 - Worker Compensation
 - Surety Bonds

Procedures:

- The Finance and Human Resources Director obtains and/or renews surety bonds of at least \$10,000 for all City officials and staff with access to City financial assets.
- The Board of Commissioners meets annually in a strategic planning session as part of the Annual Budget process, and assesses the risks related to City priorities, goals, and objectives.

2. *Management identifies, analyzes, and responds to risks related to achieving the defined objectives.*

This Involves:

- Identification of risks
- Analysis of risks
- Response to risks

INTERNAL CONTROL MANUAL

Policies:

- The *Internal Control Manual* shall be updated annually to include documentation of the City's –
 - risks associated with the City's objectives;
 - methodology for determining if the risk identified is material to the City; and
 - actions (control activities) taken to mitigate the risks.

Procedures:

- The Finance and Human Resources Director prepares an updated *Internal Control Manual* annually, for review by the City Manager and approval by the Board of Commissioners in their June meeting.
- The risks identified in the *Risk Identification* section below are reviewed annually and updated, as necessary.

3. Management considers the potential for fraud when identifying, analyzing, and responding to risks.

This Involves:

- Considering what types of fraud could occur
- Examining the fraud risk factors
- Responding to any identified fraud risks

Policies:

- The City's [Anti-Fraud Policy](#) addresses the process for the preventing and responding to fraud risks. The *Internal Control Manual* updated annually shall include the identification of fraud risks and related control activities, in the respective sections, to reduce the opportunity for fraud to occur.

Procedures:

See Procedures in Risk Assessment Principle 2. above.

4. Management identifies, analyzes, and responds to significant changes that could impact the internal control system.

This Involves:

- Identification of changes in accounting principles, accounting systems, personnel, laws, the business environment, etc.
- Analysis of and response to these changes

Policies:

- Annual training by authoritative and competent organizations is required for personnel involved in internal controls over financial reporting.

INTERNAL CONTROL MANUAL

Procedures:

- The Finance and Human Resources Director obtains annual training through various accounting organizations to remain current on new accounting and auditing standards.
- Directors involved in state or federal grant programs obtain related training on grant requirements as needed.
- The City Manager considers technological developments, employee turnover, new programs, new laws and regulations, and economic growth or decline on an annual basis during consideration of changes in internal controls.

INTERNAL CONTROL MANUAL

RISK IDENTIFICATION

There are risks the City cannot anticipate or know about, and as it relates to financial and compliance issues, the City has assessed the following areas and identified certain risks that need to be addressed by the development of internal control policies and procedures. Internal controls will not eliminate all risk but will help reduce risk to gain reasonable assurance that reporting and compliance objectives outlined in this Manual are being met.

Objectives

1. **Collections** are complete, timely, and accurate.
2. **Disbursements** are for valid city purposes and properly recorded.
3. **Assets** are properly safeguarded.
4. City is in **compliance** with contractual, local, state, and federal laws and regulations.

Materiality of Risks

For the purposes of this document, materiality is defined quantitatively as the risk of financial loss to the City in excess of \$10,000. Qualitative materiality factors, however, have also been considered in the identification of the risks below.

Risks

1. **Collections/ACHs**
 - a. Collections could be lost or misappropriated.
 - b. Collections could be recorded improperly.
 - c. Collections may not be deposited in the bank and recorded timely.
2. **Disbursements/Drafts**
 - a. Disbursements could be unauthorized or in excess of appropriations.
 - b. Disbursements could be for personal items.
 - c. Disbursements could be made for items never received.
3. **Safeguarding of Assets**
 - a. Bank balances may be inaccurate due to failure to reconcile bank accounts.
 - b. Capital assets or inventory items could be missing.
 - c. Inventory is not available when needed.
4. **Compliance**
 - a. Grant funds could be spent for unallowable items.
 - b. Grant rules may not be followed which could result in having to return federal funds.
 - c. Federal reporting requirements were not met.

The significant areas of risk are identified above, and policies and procedures are documented in the *Control Activities* section regarding the City's internal controls to help reduce the key risks associated with these areas of operations.

INTERNAL CONTROL MANUAL

3. Control Activities

Control Activities are the actions management establishes through internal control policies and procedures to achieve objectives and manage risks. Fundamental examples of control activities include issuing receipts and purchase orders, reconciling the bank statement, and division (i.e., segregation) of duties. There are three (3) principles related to control activities.

Detailed procedures are documented in this section. The objectives, policies, and implemented procedures are described for each of the significant areas identified in the Risk Assessment section.

1. Management designs control activities to achieve objectives and respond to risks.

This Involves:

- Responding to identified objectives and risks
- Designing appropriate types of control activities
- Designing control activities at various functional and structural levels
- Adequately dividing (i.e., segregating) duties among employees

Overall Policy:

- This section of the Manual is reviewed annually by the Finance and Human Resources Director and reviewed and approved by the City Manager and Board of Commissioners. Detailed procedures are to be documented below and designed to address the City's objectives and risks identified in the prior sections of the Manual.

Specific Policies and Procedures in Response to Objectives and Risks:

Collections/ACHs

Objectives

- Collections are complete, timely, and accurate.
- Collections are safeguarded.
- Collections should be recorded accurately and timely in the accounting system.

Policies

- All collections will be receipted to the appropriate fund and revenue code and recorded in the general ledger daily by the Administrative Assistant and/or Senior Center Manager, as appropriate.
- A pre-numbered receipt will be issued for each collection made.
- The cash drawer and payment lockbox will be reconciled monthly by two people and the receipt log will be signed.

INTERNAL CONTROL MANUAL

- No checks will be cashed from the cash drawer.
- All funds will be deposited within three (3) business days.
- The cash drawer will be locked when unattended and placed in a designated area after hours.
- At no time will cash be left out in the open unattended.
- Collections and associated receipts will be immediately placed in the payment lockbox.
- Employees are prohibited from comingling city assets with personal assets.
- Chart of accounts codes will be reviewed with the Administrative Assistant and Senior Center Manager on a regular basis.
- All daily collection reports are posted to the general ledger by the accounting system at the end of each business day as part of the Administrative Assistant's and/or Senior Center Manager's daily closing process.
- Segregation of duties shall be maintained between access to cash receipts and recording, through the review of daily collection reports by the Finance & Inventory Clerk and monitoring by the Finance and Human Resources Director.
- Reconciliations of the City's bank accounts, including cash receipts, are performed monthly by the Finance and Human Resources Director.
 - *In the event the Finance and Human Resources Director is serving as interim City Manager, bank reconciliations shall be performed monthly by an independent contracted accounting professional.*

Procedures

- The Administrative Assistant will enter all collections immediately in the accounting system using the correct fund and revenue code.
- The Administrative Assistant and/or Senior Center Manager will immediately stamp all checks "for deposit only" in the appropriate fund bearing the city's name.
- A pre-numbered receipt is issued for all collections by the accounting system. Receipt lists date, amount, payer, proper accounting code, cash or check and is signed by cashier. One copy is given to every customer and one copy is retained with the daily receipt log with proper backup documentation.
- The cashier will reconcile his/her cash drawer monthly. All collections will be put into the payment lockbox and retrieved daily by the Finance & Inventory Clerk for review, verification, and preparation of the deposit.
- The Human Resources Generalist will deliver the deposit to the bank within three (3) business days of collection.

INTERNAL CONTROL MANUAL

- The deposit will be secured in the office of the Human Resources Generalist until it is delivered to the bank.
- The deposit receipt will be returned to the Finance & Inventory Clerk for reconciliation with the receipt log and general ledger report.
- The Finance and Human Resources Director will reconcile the bank statements monthly and the City Manager will review reconciliations. Dates will be compared to deposit records for timeliness. Receipts will be reviewed for accurate amounts, coding, proper signature, and other required information.
 - *In the event the Finance and Human Resources Director is serving as interim City Manager, bank reconciliations shall be performed monthly by an independent contracted accounting professional.*
- The cashier retains the key to the cash drawer. The drawer is always to remain locked when unattended.
- The cash drawer will be locked in a designated area after hours and on weekends.
- The cash drawer will be reconciled monthly by two people and a cash report will be signed by both employees.
- The payment lockbox will be reconciled monthly by the Finance & Inventory Clerk. The lockbox will remain locked at all times and the Finance Clerk will have the only key.
- The Finance and Human Resources Director will periodically perform surprise cash counts to ensure there are no personal checks being held in the cash drawers and to ensure the drawers are in balance.
- The cashier posts the daily transactions to the general ledger after reconciling each day.
- The Finance & Inventory Clerk will review the transactions for accuracy and make any adjustments or changes with the approval of the Finance and Human Resources Director.

Disbursements/Drafts

Objectives

- Disbursements are for a valid city purpose and necessary.
- Disbursements are timely.
- Disbursements are accurately coded and recorded in the accounting system.
- Disbursements are legally appropriated.

INTERNAL CONTROL MANUAL

Policies

- The city has adopted purchasing policies that comply with state law.
- Various levels of authority have been assigned.
- Purchase orders and packing slips are matched (typically electronically through the City's ERP system) and given to the Finance & Inventory Clerk for payment as soon as possible.
- Checks are processed weekly to ensure timely payment of invoices.
- All invoices require electronic approval by a departmental Director and City Manager within the accounting system before checks are processed.
- All invoices have documentation attached electronically before being submitted for electronic approval.

Procedures

- All purchases will be made in accordance with the City's purchasing policy.
- Employees will complete a requisition in the ERP system for all purchases in order to encumber the funds. The employee's supervisor will review and authorize the requisition electronically.
- The accounting system will notify an employee if adequate funds are not available for any requisition, and the requisition will not be processed until available funds have been allocated by way of a budget transfer or amendment.
- Budget transfers are only recorded by the Finance & Inventory Clerk or the Finance and Human Resources Director.
- After a requisition has been approved, the employee will be notified that a purchase order has been generated.
- Employees will provide printed purchase orders to vendors when a purchase is made.
- The Finance & Inventory Clerk will verify that packing slips and purchase orders match before payment of invoices.
- The Finance & Inventory Clerk will prepare weekly invoice batches using backup documentation and present the batches to the Finance and Human Resources Director for review and approval of expenditure codes.
- The Finance and Human Resources Director verifies all expenditure codes for accuracy and availability of funds prior to the Finance & Inventory Clerk processing invoice payments.
- The approving departmental Director and City Manager review backup documentation and electronically approve all invoices in the accounting system before a check is generated.

INTERNAL CONTROL MANUAL

Safeguarding of Assets

Objectives

- Ensure city assets are properly valued and protected.
- Ensure cash and other asset accounts are reconciled.
- Ensure investments are safe and in accordance with adopted investment policy.
- Ensure city assets are protected against loss, misappropriation, or theft.
- Ensure inventory items are available when needed for use.

Policies

- All bank account statements (checking, savings, investments, etc.) are reconciled to the general ledger accounts within 30 days of the date of the statement.
- All bank accounts are appropriately collateralized. Bank accounts maintained in the State Collateral Pool are classified as “Public” on the bank’s records.
- All bank accounts are held in financial institutions under the city’s name and only authorized employees (two signatures required) are allowed to open new accounts at institutions authorized via Ordinance of the Board of Commissioners.
- All withdrawals, checks, liquidations, etc., from any bank account require two signatures.
- All investments require two signatures.
- All depository activity is maintained in compliance with the City’s Financial Policies Manual.
- Inventory records contain enough information to readily identify corresponding capital assets. Capital assets are tagged or otherwise identified during a physical inventory that is performed annually.
- Proper safeguards are in place to prevent theft or loss of assets.

Procedures

- The Finance and Human Resources Director reconciles the bank account statements to the general ledger on a monthly basis using an account analysis of each cash account.
 - *In the event the Finance and Human Resources Director is serving as interim City Manager, bank reconciliations shall be performed monthly by an independent contracted accounting professional.*
- The City Manager reviews and approves the reconciliations and any adjustments to the general ledger.

INTERNAL CONTROL MANUAL

- Outstanding reconciling items aged more than ninety (90) days are reviewed by the Finance and Human Resources Director, and appropriate action is taken to resolve the items (such as voiding and re-issuing checks, remittance to the State of Tennessee of unclaimed property).
 - *Review may also be performed by an independent contracted accounting professional.*
- For new accounts, the Finance and Human Resources Director and City Manager will complete the necessary paperwork to open the new account in the city's name and ensure that the bank holds the funds in a fully collateralized account.
- The Finance and Human Resources Director will annually review the accounts for accuracy of signers and proper collateralization.
- Assets valued in excess of \$500 will be appropriately marked or tagged.
- The Finance and Human Resources Director coordinates an inventory count of significant assets on an annual basis through the review process for insurance renewal. Disposal of inventory is done in a way that sensitive information cannot be retrieved.
- Insurance policies are reviewed and renewed annually for accuracy of covered assets.
- Surety bonds are renewed on an annual basis for all employees that handle cash.

Compliance

Objectives

- Ensure that state laws regarding the issuance of debt are followed.
- Ensure that state and federal grant regulations are understood and followed.
- Ensure that note disclosures in the financial statements contain all required elements.

Policies

- The city has adopted and maintains a debt management policy in accordance with state requirements.
- The Finance and Human Resources Director and City Manager consult with the city's financial advisor on all debt-related issues.
- Every department must notify the Finance and Human Resources Director when an application for 100% grant funding is submitted and subsequently awarded.
- All grants with matching requirements must be approved by the City Manager and Finance and Human Resources Director, and

INTERNAL CONTROL MANUAL

subsequently approved by the Board of Commissioners, prior to submission of application.

- Once awarded, the Finance and Human Resources Director is to be notified of the project budget and detailed expenditure requirements of the grantor agency.
- The Finance and Human Resources Director must be provided with the grant contract information, grant or contract numbers, and whether the grant is state or federal funds.
- The Finance and Human Resources Director will amend the budget as necessary to accommodate awarded grant revenues and expenditures.

Procedures

- The City Manager and Finance and Human Resources Director annually review the debt management policy.
- Before the issuance of debt, the Finance and Human Resources Director consults with the city's financial advisor to determine the impact or implications to the city's financial well-being.
- Department heads are responsible for working with the Finance and Human Resources Director to submit all grant applications.
- All grant applications for grants requiring matching funds will be presented to the Board of Commissioners for approval before submission to ensure that funding will be made available.
- The Finance and Human Resources Director will determine any needed budget amendments upon receiving notice of award for any grant funds. The budget amendments will be presented to the Board of Commissioners for approval.
- Grant management responsibilities will be assigned to an appropriate employee for every grant.
- The Finance and Human Resources Director will be notified when any reimbursements have been submitted so that the revenue can be allocated to the appropriate revenue code.
- A copy of every grant application and contract will be filed with the City Recorder and secured electronically.

2. Management designs the City's computerized information system and related control activities to achieve objectives and respond to risks.

This Involves:

- Design of the City's information system
- Design of appropriate types of control activities
- Design of information technology structure
- Design of security management
- Design of information technology acquisition, development, and maintenance

INTERNAL CONTROL MANUAL

Policies:

- The Information Technology Services (“ITS”) Director, with oversight by the City Manager, develops and periodically reviews and updates guidelines for information technology, including:
 - the types of computerized information required to be compiled to meet City objectives,
 - computer application controls necessary to ensure that information is valid, complete, and accurate,
 - general computer controls addressing security management procedures, contingency plans, configuration, logical and physical access,
 - information technology infrastructure needs and the controls needed to ensure that adequate resources are available to meet the reporting needs,
 - external and internal security risks and the controls necessary to limit exposure to unauthorized access, corruption of data, or other misappropriation of information, and
 - controls necessary to ensure that technology acquisition, development, and maintenance activities are authorized, necessary, and properly integrated throughout the organization.

Procedures:

- Requests for additions or revisions to the City’s information systems are approved by the City Manager with consultation from the ITS Director.
- The ITS Director is responsible for new information systems hardware acquisitions and integration.
- The Finance and Human Resources Director and ITS Director ensure that accounting systems contain adequate system controls to protect against unauthorized access and use.
- The ITS Director is responsible for ensuring that information technology systems are adequate, secure, restricted to authorized use, and ultimately meet the City’s information system needs.

3. Management implements control activities through policies.

This Involves:

- Documentation of responsibilities through policies
- Periodic review of control activities

INTERNAL CONTROL MANUAL

Policies:

- The *City of Lakeland Internal Control Manual* is reviewed and updated on an annual basis.
- The City's financial policies and procedures manual, Employee Handbook, and anti-fraud policies are reviewed annually and updated as changes are needed.

Procedures:

- On an annual basis the Finance and Human Resources Director reviews this Manual, the financial policies and procedures manual, the Employee Handbook, and the anti-fraud policy to determine if changes are needed.
- Potential changes are first presented to the City Manager for review and approval.
- Approved changes are presented to the Board of Commissioners for review and approval via resolution or ordinance, as applicable.
- Changes to information systems policies and procedures are determined by the GIS and Information Systems Director, reviewed by the City Manager, and approved by the City Manager or Board of Commissioners, depending upon the level of significance of changes or policies.

1. Information and Communication

Management is responsible for developing and providing internal and external information. This information supports the internal control system and validates its existence. There are three (3) principles related to information and communication.

1. Management uses quality information to achieve the City's objectives.

This Involves:

- Identifying the City's information requirements
- Gathering relevant data from reliable sources
- Processing data into quality information

Policies:

- On a regular and recurring basis, management (department heads and the City Manager) –
 - reviews and documents the information requirements to achieve key objectives and address the risks of the City,
 - reviews and documents changes that occur in the City's objectives and the related changes in information requirements,
 - identifies and evaluates the reliability and timeliness of relevant data from both internal and external sources, and

INTERNAL CONTROL MANUAL

- reviews and evaluates whether data has been processed into quality information that allows management to make informed decisions and evaluates whether the City is achieving its objectives.

Procedures:

- Changes to information requirements and methods of delivery are reviewed and approved by the City Manager prior to implementation.

2. Management internally communicates the necessary quality information to achieve the City's objectives.

This Involves:

- Intentional communication throughout the City
- Deciding appropriate methods of communication

Policies:

- Management has clearly defined lines of communication through policy manuals and organizational charts
- Management communicates the types of information required to achieve objectives and address risks
- Internal control documents and related reports are available to all staff in an appropriate method based on confidentiality and relevance to job responsibilities
- Appropriate information delivery systems have been determined for changes and updates
- Reports containing personally identifiable information or other protected or confidential information are available through communication methods that restrict internal and external access
- New employee orientation, annual human resources training, and the Employee Handbook are used to reinforce memo, email, internal network, and restricted communications

Procedures:

- The City maintains financial data in a computerized accounting system. Requests for financial information should be provided through a computer-generated report to maintain the integrity of the data.
- Any requests for data maintained in the city's asset management computerized system will be provided through a computer-generated report from that system to maintain the integrity of the data.
- The city complies with the Tennessee Public Records Act, Tennessee Open Meetings Act, and observes the guidelines provided by the Office of Open Records Counsel.
- All requests for information or records will be forwarded to the City Recorder to ensure compliance with state law.

INTERNAL CONTROL MANUAL

- The City will redact all personally identifiable, confidential, or protected information in accordance with state law.
- Management clearly defines the lines of communication through policy manuals and organizational charts.

3. *Management externally communicates the necessary quality information to achieve the City's objectives.*

This Involves:

- Intentional communication with external parties
- Deciding appropriate methods of communication

Policies:

- Management has developed policies and procedures for the communication of information with external parties in compliance with the Tennessee Public Records Act, Tennessee Open Records Act, and other applicable federal, state, or local requirements.

Procedures:

- All requests for information or records will be forwarded to the City Recorder to ensure compliance with applicable laws.
- The City will redact all personally identifiable, confidential, or protected information in accordance with state law.

INTERNAL CONTROL MANUAL

2. Monitoring

Things change - the Operating Environment, Laws, Accounting Principles, Technology, Resources, and People, etc. For this reason, internal control policies and procedures must constantly be monitored and improved or updated. There are two (2) principles related to monitoring.

1. *Management has established and operates monitoring activities to monitor the internal control system and evaluates the results.*

This Involves:

- Determining issues and deficiencies in the current internal control system
- Testing the internal control system against the intended design
- Evaluating the results of the monitoring tests and making necessary improvements or updates

Policies:

- The *City of Lakeland Internal Control Manual* is reviewed and updated on an annual basis to ensure that the City's objectives, risks, and control activities reflect current practice and are adequate.

Procedures:

- On an annual basis the Finance and Human Resources Director reviews this Manual and ensures that the objectives, risks, and control activities reflect current practice and are adequate – this includes:
 - The periodic review of significant purchases for the completion of required purchase orders, reviews, and approvals
 - Determining whether corrective actions or plans are needed for control failures
 - Determining whether the design of the internal control system needs to be changed or updated
 - Evaluating whether internal controls have been implemented but not documented and adding those controls to this Manual
- The Finance and Human Resources Director presents needed changes in the internal control system to the City Manager for approval

2. *Management remediates identified internal control deficiencies on a timely basis.*

This Involves:

- Reporting internal control issues and deficiencies to the responsible management representative
- Management should document reported internal control issues and deficiencies and evaluate each issue for corrective action

INTERNAL CONTROL MANUAL

- Actions should be taken to correct audit findings and other issues and deficiencies
- This may require action by the Board of Commissioners

Policies:

- The *City of Lakeland Internal Control Manual* addressing ongoing monitoring activities and requires corrective action plans be developed for identified failures in the internal control system.
- Audit findings and other significant findings are presented to the Board of Commissioners, along with management's recommended corrective action plans for oversight and approval.

Procedures:

- Management annually evaluates the state of the internal control system and determines any deviations from the designed criteria and the current condition of the system.
- Management makes a decision on whether to change the design of the internal control system or implement corrective actions to improve the effectiveness of the existing system.
- Members of management will periodically review the procedures outlined in this manual to ensure that policies are being implemented and objectives are being met.
- Financial reports will be generated monthly and reviewed by those in a position of authority over financial operations. Those in a position of authority include, but are not limited to, the Finance and Human Resources Director, City Manager, and Board of Commissioners.

INTERNAL CONTROL MANUAL

Summary

The framework of this manual complies with the state requirements and was created using the GAO Green Book as guidance. This manual will be reviewed annually and updated as needed. All employees of the City of Lakeland will be required to abide by the policies and procedures outlined in this manual, as well as any corresponding state laws. The manual will be made available electronically and in paper form.

The City of Lakeland will abide by the *Internal Control and Compliance Manual for Governmental Entities and other Audited Entities in Tennessee* issued by the Comptroller of the Treasury.

Supplementary Information

TN Comptroller of the Treasury

<http://www.comptroller.tn.gov>

Internal Control and Compliance Manual (12/2015)

https://www.comptroller.tn.gov/content/dam/cot/la/documents/manuals/2015_ICCManual_Complete_redesign-Final.pdf

Meeting Cycle: Thursday, June 9, 2022

Subject: **Resolution** - approving the purchase of furniture and fixtures for city hall from Office Interiors. *Sponsored by Michael Walker*

Staff Contact: Michael Walker, Finance & HR Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve the purchase and installation of replacement furniture for the City Hall conference room and reception areas.

BUDGET IMPACT

The proposed resolution authorizing a purchase up to \$16,300.00 (proposal amount plus contingency) would be covered through budget transfer within the General Fund and would not require further appropriation increases. Upon order by June 30th, funds from FY22 would be encumbered and utilized for payment upon receipt of goods.

DISCUSSION

The current furniture in City Hall's conference room and reception areas show significant signs of wear and is not reflective of the City's standards of quality as a way of life. The attached proposal from Office Interiors utilizes an existing governmental contract number R191804. The proposal and renderings are attached herein, and reflect the same design language utilized to update the Board Chambers. The proposal of \$15,521.21 was valid from 5/18/2022 for 15 days; therefore, an approximate 5% contingency of \$778.79 has been added to the resolution authorizing up to \$16,300.00, covered by FY22 budget transfers.

RESOLUTION R-50-2022
APPROVING THE PURCHASE OF FURNITURE & FIXTURES
FOR CITY HALL FROM OFFICE INTERIORS

WHEREAS, the City of Lakeland desires to replace damaged furniture and fixtures in the City Hall conference room and reception areas; and,

WHEREAS, the City of Lakeland has been provided with a proposal from Office Interiors utilizing government contract pricing; and,

WHEREAS, the Board of Commissions desires to replace damaged furniture and fixtures with furniture and fixtures of similar quality and style to the recently updated Board Chambers:

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE:

SECTION 1: that the City Manager is authorized to accept the proposal and procure furniture and fixtures as stated in the attached proposal and renderings for a price not to exceed \$16,300.

APPROVED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee this 9th day of June 2022, the public welfare requiring it.

Mike Cunningham, *Mayor*

ATTEST:

Debra Murrell
City Recorder

PROPOSAL



**Office
Interiors**

Office Interiors

281 Moore Lane

Collierville, TN 38017

P: 901-372-0023 F: 901-372-0089

DATE 05/18/22

PROPOSAL# 53604

PROJECT # 00018-000187

CUSTOMER:			INSTALL AT:		
CITY OF LAKELAND 10001 US HWY 70 LAKELAND TN 38002			CITY OF LAKELAND MICHAEL WALKER 867-2719 MWALKER@LAKELANDTN.ORG 10001 US HWY 70 LAKELAND TN 38002		
CUSTOMER P.O.#		SALESPERSON		TERMS	
		BRIAN WILLIAMS		NET 10 DAYS	
#	QTY	PRODUCT	DESCRIPTION	SELL EACH	SELL EXTEND
HON OMNIA R191804					
CONFERENCE ROOM					
1	10	4507	Repose, Mid Back, Fixed Cantilever Arms	405.30	4,053.00
		CR14	Fixed Cantilever Arms - Standard		
		W48	Black Hard Wheel Caster - Std		
		SWT2	Swivel Tilt		
		TT	Standard Black Nylon Base		
		3	Grade 3 Material		
		ETC3	Non-Carded Grade 3 Material		
		TOR			
		KND	Knocked Down		
2	5	HMVR-3072G-FX	MOTIVATE RECT TBL	606.17	3,030.85
		.N	No Grommets		
		\$(L1STD)	Grd L1 Standard Laminates		
		.LAHS	Handspun Slate		
		.K	Platinum		
		.C	Caster		
		\$(P2)	P2 Paint Opts		
		.PR6	Silver		
3	1	HTLCRED72	PRESIDE 20X72 36H HOSPITALITY CREDENZA	1,571.46	1,571.46
		\$(L1STD)	Gr L1 Standard Laminates		
		.LAHS	Handspun Slate		
		.K	Platinum		
		\$(L1STD)	Gr L1 Standard Laminates		
		.LDW1	Designer White 15051		
CONTINUED...					

PROPOSAL



**Office
Interiors**

Office Interiors

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DATE 05/18/22

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CUSTOMER P.O.#		SALESPERSON BRIAN WILLIAMS		TERMS NET 10 DAYS	
#	QTY	PRODUCT	DESCRIPTION	SELL EACH	SELL EXTEND
		.J .N	Pull: Loop Satin Nickel No Cutout		
4	1	HTLSHELF	PRESIDE LAMINATE CREDENZA SHELF	39.70	39.70
		\$(L1STD) .LDW1	Grd L1 Standard Laminates Designer White 15051		
CONFERENCE ROOM TOTAL					8,695.01

PROPOSAL



**Office
Interiors**

Office Interiors

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DATE 05/18/22

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CUSTOMER P.O.#		SALESPERSON		TERMS	
		BRIAN WILLIAMS		NET 10 DAYS	
#	QTY	PRODUCT	DESCRIPTION	SELL EACH	SELL EXTEND
RECEPTION					
5	2	HSGS6	Accomodate Set of Two Guest Chairs	508.56	1,017.12
		.F	Arm: Fixed		
		.E	Standard Nylon Glide		
		\$(2)	GRADE: II UPHOLSTERY		
		.WP	Whisper Vinyl		
		83	COLOR: Pewter		
		.BLCK	Textured Black		
6	1	HBCCKIT24	ABOUND ABOUND CORNER COUNTERTOPS KIT 24W	30.01	30.01
		\$(P2)	P2 Paint Opts		
		.PR6	Silver		
7	1	HBACKIT48	ABOUND STRAIGHT COUNTERTOPS KIT 48W	29.30	29.30
		\$(P2)	P2 Paint Opts		
		.PR6	Silver		
8	1	HBCSR1548P	SYSTEMS RAISED STRAIGHT COUNTERTOPS 48WX15D EDGE BAND	129.55	129.55
		\$(L1STD)	Grd L1 Standard Laminates		
		.LAHS	Handspun Slate		
		.K	EDGE: Platinum		
9	1	HBCSR2424P	SYSTEMS RAISED CORNER COUNTERTOPS 24WX24D EDGE BAND	184.27	184.27
CONTINUED...					

PROPOSAL



**Office
Interiors**

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CUSTOMER P.O.#		SALESPERSON		TERMS	
		BRIAN WILLIAMS		NET 10 DAYS	
#	QTY	PRODUCT	DESCRIPTION	SELL EACH	SELL EXTEND
		\$(L1STD) .LAHS .K	Grd L1 Standard Laminates Handspun Slate EDGE: Platinum		
10	1	HEWS42P	WALL STARTER KIT FOR PANELS 42.5H	43.07	43.07
		\$(P2) .PR6	P2 Paint Opts Silver		
11	2	HFTLD26	FLOCK 26 CYLINDER TABLE LAMINATE	419.83	839.66
		.N .0 \$(L1STD) .LKI1 .TS \$(P2) .PR8	No Grommet No Ports Grd L1 Standard Laminates LAM: Kingswood Walnut Tapered Square Leg P2 Paint Opts Silver Texture		
12	1	HLSL24280	24D X 28H O-LEG SUPPORT FOR WKSF (SINGLE LEG)	192.87	192.87
		\$(P2) .PR6	P2 Paint Opts Silver		
13	1	HLSLZ5SC72	60W EXTERNAL STIFFENER	67.72	67.72
		.P	Color: Black		
14	1	HRVC42PF	ABOUND FINISHED END PAINTED 42IN	45.54	45.54
		\$(P2)	P2 Paint Opts CONTINUED...		

PROPOSAL



**Office
Interiors**

Office Interiors

281 Moore Lane

Collierville, TN 38017

P: 901-372-0023 F: 901-372-0089

DATE 05/18/22

PROPOSAL# 53604

PROJECT # 00018-000187

CUSTOMER:			INSTALL AT:		
CITY OF LAKELAND 10001 US HWY 70 LAKELAND TN 38002			CITY OF LAKELAND MICHAEL WALKER 867-2719 MWALKER@LAKELANDTN.ORG 10001 US HWY 70 LAKELAND TN 38002		
CUSTOMER P.O.#		SALESPERSON		TERMS	
		BRIAN WILLIAMS		NET 10 DAYS	
#	QTY	PRODUCT	DESCRIPTION	SELL EACH	SELL EXTEND
		.PR6	Silver		
15	1	HRVC42PL	ABOUND L CONNECTOR PAINTED 42IN	72.72	72.72
		\$(P2) .PR6	P2 Paint Opts Silver		
16	1	HRVCLG24	ABOUND 29H X 24D ABOUND UNIVERSAL SUPPORT LEG	96.37	96.37
		\$(P2) .PR6	P2 Paint Opts Silver		
17	2	HRVF4224P	PANEL FRAME 42H X 24W	120.37	240.74
		\$(P2) .PR6	P2 Paint Opts Silver		
18	1	HRVF4248P	PANEL FRAME 42H X 48W	139.44	139.44
		\$(P2) .PR6	P2 Paint Opts Silver		
19	2	HRVT3724HS2	HARDSURFACE TILE AND MOUNTING KIT 37H X 24W	146.85	293.70
		\$(L1STD) .LAHS	Grd L1 Standard Laminates Handspun Slate		
		\$(P2) .PR6	P2 Paint Opts Silver		

PROPOSAL



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CUSTOMER P.O.#		SALESPERSON		TERMS	
		BRIAN WILLIAMS		NET 10 DAYS	
#	QTY	PRODUCT	DESCRIPTION	SELL EACH	SELL EXTEND
20	2	HRVT3724T	ABOUND FABRIC TILE 37H X 24W	51.54	103.08
		\$(A) .APN 34	Gr A Fabric FABRIC: Appoint COLOR: Frost		
21	1	HRVT3748HS2	HARDSURFACE TILE AND MOUNTING KIT 37H X 48W	210.39	210.39
		\$(L1STD) .LAHS \$(P2) .PR6	Grd L1 Standard Laminates Handspun Slate P2 Paint Opts Silver		
22	1	HRVT3748T	ABOUND FABRIC TILE 37H X 48W	77.31	77.31
		\$(A) .APN 34	Gr A Fabric FABRIC: Appoint COLOR: Frost		
23	2	HRVTC24	ABOUND TOP CAP TRIM 24W	23.30	46.60
		\$(P2) .PR6	P2 Paint Opts Silver		
24	1	HRVTC48	ABOUND TOP CAP TRIM 48W	37.77	37.77
		\$(P2) .PR6	P2 Paint Opts Silver		
25	1	HWR2430P	SYSTEMS RECTANGULAR WORKSURFACE EDGEBAND 24D X 30W	138.73	138.73
		\$(L1STD)	Grd L1 Standard Laminates CONTINUED...		

PROPOSAL



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Interiors**

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DATE 05/18/22

PROPOSAL# 53604

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CUSTOMER P.O.#		SALESPERSON BRIAN WILLIAMS		TERMS NET 10 DAYS	
#	QTY	PRODUCT	DESCRIPTION	SELL EACH	SELL EXTEND
		.LAHS .K .T1	Handspun Slate EDGE: Platinum Grommet: Platinum		
26	1	HWR2472P	SYSTEMS RECTANGULAR WORKSURFACE EDGEBAND 24D X 72W	229.10	229.10
		\$(L1STD) .LAHS .K .T1	Grd L1 Standard Laminates Handspun Slate EDGE: Platinum Grommet: Platinum		
27	1	HWSB2	WORKSURFACE BRACKET KIT	21.89	21.89
		\$(P2) .PR6	P2 Paint Opts Silver		
RECEPTION TOTAL					4,286.95



Office Interiors

Office Interiors

281 Moore Lane

Collierville, TN 38017

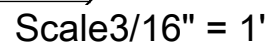
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DATE 05/18/22

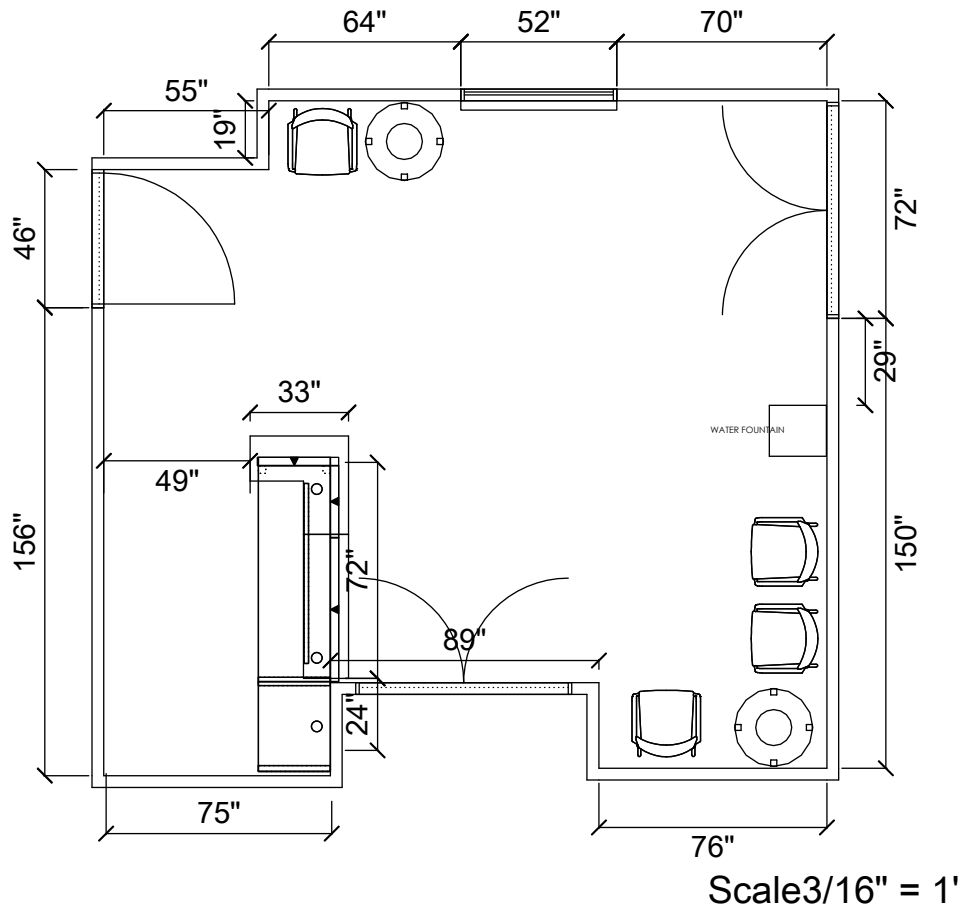
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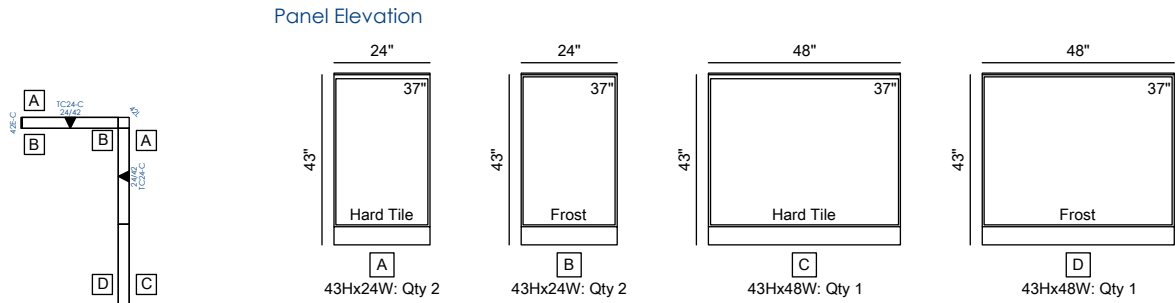
CUSTOMER :			INSTALL AT :		
CITY OF LAKELAND 10001 US HWY 70 LAKELAND TN 38002			CITY OF LAKELAND MICHAEL WALKER 867-2719 MWALKER@LAKELANDTN.ORG 10001 US HWY 70 LAKELAND TN 38002		
CUSTOMER P.O.#			SALESPERSON BRIAN WILLIAMS		TERMS NET 10 DAYS
#	QTY	PRODUCT	DESCRIPTION	SELL EACH	SELL EXTEND
28	1	SURCHARGE	OFS FUEL SURCHARGE	13.00	13.00
29	1		DELIVERY & INSTALLATION DURING NORMAL BUSINESS HOURS	2,526.25	2,526.25
ALL PRODUCT IS MADE TO ORDER AND NON-RETURNABLE!					
Due to market volatility, quotes are valid for 15 days.					
50% Deposit Required					
Past due balances are subject to 1.5% finance charge per month.					
Subject to credit approval. Calculate payment and apply online					
at www.furniturefinancing.net					
ACCEPTED BY_____				SVC/PROD (T) 15,521.21	
DATE ACCEPTED_____				TOTAL 15,521.21	



Scale
3/16"=1'-0"



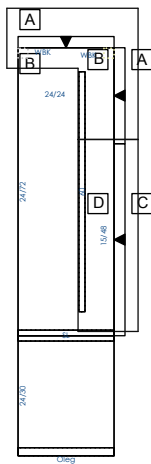
PANELS



Scale 1/4" = 1'

Scale 1/4" = 1'

SURFACE & SUPPORTS



Scale 1/4" = 1'

Meeting Cycle: Thursday, June 9, 2022

Subject: **Resolution** - to approve a Memorandum of Understanding between Shelby County Government and the City of Lakeland for non-competitive American Rescue Plan Fiscal Recovery dollars. *Sponsored by Emily Harrell*

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

Staff recommends the Board of Commissioners, by resolution, approve the Memorandum of Understanding between Shelby County Government and the City of Lakeland for non-competitive American Rescue Plan Fiscal Recovery dollars.

BUDGET IMPACT

The City of Lakeland has been allocated \$1,614,797.07 from the State of Tennessee's allocation of American Rescue Plan dollars. Shelby County has agreed to collaborate with the City on the Oliver Creek Sewer Interceptor project, contributing \$1,000,000 of their non-competitive allocation.

DISCUSSION

The State of Tennessee received \$1.35 billion dollars through the federal American Rescue Plan Act (ARPA). Tennessee's Water Infrastructure Investment Program (TWIIP) was developed to manage the State's ARPA funds to modernize, improve, and strengthen water infrastructure across the state. TDEC will administer \$1 billion through non-competitive, formula-based grants. Eligible projects include water, wastewater and stormwater infrastructure systems. All funds must be obligated by December 31, 2014 and fully expended by December 31, 2026. The City of Lakeland was awarded \$1,614,797.07 of non-competitive grant funds.

The State encourages collaborative projects that improve infrastructure within the 11 priority areas defined in TWIIP. The City of Lakeland proposes to collaborate with Shelby County on the Oliver Creek Sewer Interceptor project. The project meets a Critical Need Priority Area, achieving compliance with Federal Wastewater Requirements. The City of Memphis is under a consent decree due, in part, to sanitary sewer overflows (SSOs) in the Fletcher Creek Interceptor. The Oliver Creek Interceptor project will reroute Lakeland's and a portion of Bartlett's wastewater from Memphis's Fletcher Creek Interceptor to the City of Lakeland's Scotts Creek Wastewater Treatment Plant. The reduction in flow to the Fletcher Creek Interceptor will reduce the occurrence of SSO's. Since the Oliver Creek project benefits multiple jurisdictions, Shelby

County has agreed to collaborate with the City on this project. Shelby County will contribute \$1 million from their allocation of State ARPA funds to the Oliver Creek project..

RESOLUTION R 59-2022

A RESOLUTION APPROVING A MEMORANDUM OF UNDERSTANDING BETWEEN
SHELBY COUNTY GOVERNMENT AND CITY OF LAKELAND FOR
COLLABORATION RELATED TO ARPA FUNDING

WHEREAS, The State of Tennessee was allocated \$1.35 billion in Federal American Rescue Plan Act (ARPA) funds; and

WHEREAS, Tennessee Department of Environment and Conservation (TDEC) is distributing the State's ARPA funds by awarding \$1 billion in non-competitive grants to all Cities and Counties in Tennessee; and,

WHEREAS, TDEC encourages collaboration on eligible projects within water, wastewater and stormwater systems; and,

WHEREAS, Shelby County has agreed to collaborate with the City of Lakeland on the Oliver Creek Interceptor project in the amount of \$1 million.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE: hereby authorize the Mayor to execute the Memorandum of Understanding between Shelby County Government and City of Lakeland for collaboration related to ARPA funding.

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 9th day of June 2022, public welfare requiring it.

Mike Cunningham, *Mayor*

ATTEST:

Debra Murrell
City Recorder

MEMORANDUM OF UNDERSTANDING
BETWEEN SHELBY COUNTY GOVERNMENT AND CITY OF LAKELAND

This Memorandum of Understanding (“MOU”) is made and entered into between Shelby County Government, with principal offices at 160 N. Main Street, Memphis, Tennessee 38103, (hereinafter referred to as “COUNTY”) and City of Lakeland, with principal offices at 10001 Highway 70, Lakeland, Tennessee 38002 (hereinafter referred to as “CITY”).

RECITALS:

WHEREAS, The Tennessee Department of Environment and Conservation’s (hereinafter referred to as “TDEC”) has proposed deployment of American Rescue Plan (ARP) Fiscal Recovery Fund dollars towards water infrastructure projects; and

WHEREAS, TDEC will award approximately \$1 billion dollars in the form of non-competitive grants to communities for eligible water, wastewater, and storm water infrastructure projects as part of the Water Infrastructure Investment Program; and

WHEREAS, Tennessee county and city governments will serve as the primary sub-recipients of grant funds; and

WHEREAS, The proposed Non-Competitive Grant allocation for the COUNTY is \$15,877,944.60 and requires co-funding or matching funds in the amount of fifteen percent (15%); and

WHEREAS, TDEC highly encourages the COUNTY to collaborate with local municipalities and utility providers to identify potential projects for proposed use of funding that meet certain eligibility requirements and to follow defined approval processes prior to commencement of work; and

WHEREAS, The COUNTY, in partnership with the CITY, desires to submit a collaborative wastewater project to TDEC for review and approval; and

WHEREAS, The proposed project includes construction of a sewage interceptor and outfall system along the Oliver Creek stream basin to intercept and transport the sewage from the Stonebridge area of Lakeland currently being treated by the City of Memphis to the City of Lakeland’s treatment facility on Old Brownsville Road; and

WHEREAS, The CITY will be the applicant and lead agency for administering the grant program and project management responsibilities; and

WHEREAS, The COUNTY is committing \$1,000,000.00 of its funding allocation to this wastewater project that is estimated to cost a total amount of \$15,000,000.00.

NOW THEREFORE, the parties, in consideration of mutual promises herein contained, COUNTY AND CITY, hereby agree as follows:

GENERAL PROVISIONS

COUNTY and CITY shall follow all TDEC requirements as published in the State Water Infrastructure Grant Program Non-Competitive Grant Manual, attached hereto as Exhibit A, or as subsequently updated and communicated by TDEC.

CITY's proposed activities for inclusion in COUNTY's proposal to TDEC is subject to approval by the Shelby County Board of Commissioners.

CITY shall be responsible for meeting all co-funding requirements, currently set at 15%, as well as funding 100% of any excess overages for each project awarded.

For all projects awarded pursuant to this MOU, CITY shall obligate funds by no later than December 31, 2024 and expend all funds by September 30, 2026.

PROJECT AWARD

CITY will insure that any Project approved by the Shelby County Board of Commissioners will be awarded in accordance with the CITY'S Standard Purchasing Policies and Procedures and will furnish satisfactory evidence of same to the COUNTY upon request by same. Projects not awarded in this manner will be the sole responsibility of CITY to fund.

EFFECTIVE DATE AND TERMINATION

This Agreement shall take effect upon execution by both parties. This Agreement shall be terminated upon mutual written consent of both parties. Upon termination, the Parties obligations under this Agreement for any project commenced and/or awarded will continue until completion of that project or projects.

SEVERABILITY

If any section, sentence, clause, or phrase of this MOU is found to be invalid by any court of competent jurisdiction, it shall not affect the validity of any remaining provision of this MOU.

ATTORNEY'S FEES

In the event that there is any controversy or claim arising out of or relating to this MOU, or to the interpretation, breach or enforcement thereof, and any action or proceeding is commenced to enforce the provisions of this MOU, the prevailing party, to the maximum extent permitted by applicable law, shall be entitled to its reasonable attorney's fee, costs and expenses.

VENUE

The Parties agree that the appropriate venue for any legal actions arising out of this MOU are the

Chancery Court of Shelby County, Tennessee, or, if federal jurisdiction exists, the United States District Court for the Western District of Tennessee.

GOVERNING LAW

This MOU will be construed in accordance with the laws of Tennessee and any litigation will be brought in the courts of Tennessee as stated above.

The remainder of this page left blank intentionally

SHELBY COUNTY, TENNESSEE

By _____
Lee Harris, Mayor
Shelby County Government

Date: _____

By _____
Cliff Norville, Director of Public Works
Shelby County Government

Date: _____

By _____
Darren Sanders, County Engineer
Shelby County Government

Date: _____

By _____
Mike Cunningham, Mayor
City of Lakeland

Date: _____

By _____
Shane Horn, City Manager
City of Lakeland

Date: _____

By _____
Emily Harrell, City Engineer
City of Lakeland

Date: _____

APPROVED AS TO LEGAL FORM AND CONTENT:

By _____
Jill Shirley, Assistant County Attorney
Shelby County Government

By _____
Will Patterson, City Attorney
City of Lakeland



Non-Competitive Grant Manual (Updated)

State Water Infrastructure Grant Program

Tennessee Department of Environment & Conservation | April 2022

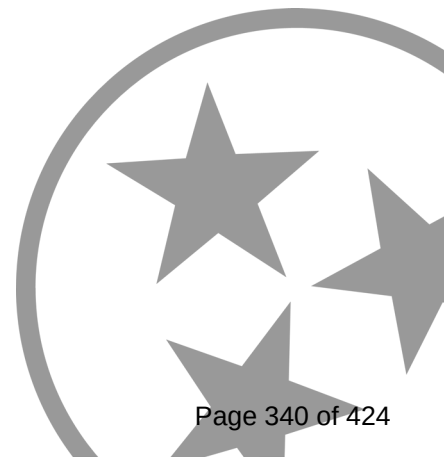


Table of Contents

Table of Contents	2
Grant Overview	4
<i>Background.....</i>	<i>4</i>
<i>State Goals and Priorities.....</i>	<i>4</i>
<i>Critical Need Priority Areas.....</i>	<i>5</i>
<i>Additional Priority Areas</i>	<i>5</i>
Deadline to Submit and Timelines	5
<i>Collaborative Proposals</i>	<i>5</i>
<i>Non-Collaborative Proposals.....</i>	<i>6</i>
<i>Review Process.....</i>	<i>6</i>
<i>Grant Timeline.....</i>	<i>6</i>
Eligibility.....	7
<i>Grant Applicants.....</i>	<i>7</i>
<i>Project Owners</i>	<i>7</i>
<i>Activities.....</i>	<i>7</i>
Project Award Type	8
Example Scenarios	9
Funding.....	10
<i>Co-Funding.....</i>	<i>10</i>
Incentives to Reduce Co-Funding.....	11
<i>Administrative Use of Funds</i>	<i>11</i>
<i>Procurement.....</i>	<i>11</i>
<i>Additional Funding Considerations.....</i>	<i>12</i>
Submission Guidelines.....	13
<i>Collaborative Proposals</i>	<i>13</i>
Incentives.....	13
<i>Tennessee Infrastructure Scorecard</i>	<i>14</i>
Scorecard Completion	14
Identifying Critical Needs	15
<i>Project and Proposal Development</i>	<i>17</i>
<i>Critical Need Matrices.....</i>	<i>19</i>
Drinking Water Critical Needs Matrix	19
Wastewater Critical Needs Matrix.....	20
Stormwater Critical Needs Matrix.....	21
Format and Checklist.....	22
<i>Grant Proposal Requirements</i>	<i>22</i>
General Information	22
Technical Information.....	23
Application Evaluation	24
Funding Conditions	25

<i>Grant Schedules</i>	<i>25</i>
<i>Reimbursement</i>	<i>26</i>
<i>Federal Reporting Requirements</i>	<i>27</i>
<i>Monitoring and Oversight Responsibilities</i>	<i>27</i>
Additional Considerations.....	28
<i>Construction Projects.....</i>	<i>28</i>
<i>Public Record</i>	<i>29</i>
<i>Certification.....</i>	<i>29</i>
Definitions	31
Appendices.....	34
<i>Appendix A: Examples of Collaborative Proposals.....</i>	<i>34</i>
<i>Appendix B: Technical Information for Standard Projects Application</i>	<i>36</i>
<i>Investigation and Planning.....</i>	<i>36</i>
<i>Investigation, Planning and Design.....</i>	<i>37</i>
<i>Planning, Design, and Construction.....</i>	<i>38</i>
<i>Construction Only</i>	<i>39</i>
<i>Appendix C: Non-Competitive Grant Allocations and Co-Funding Requirements by City and County</i>	<i>40</i>

Grant Overview

Background

Tennessee's *Water Infrastructure Investment Plan* (WIIP) describes how the State of Tennessee plans to invest the state's American Rescue Plan (ARP) fiscal recovery funds in water infrastructure projects. These funds were authorized and appropriated by the federal American Rescue Plan Act (ARPA). The state's Financial Stimulus Accountability Group (FSAG) designated \$1.35 billion for the Tennessee Department of Environment and Conservation (TDEC) to administer for this purpose. This grant manual details how TDEC is administering \$1 billion through non-competitive, formula-based grants. Funds are made available through the State Water Infrastructure Grants (SWIG) program to be used for eligible drinking water, wastewater, or stormwater projects. SWIG refers to Tennessee's grant funding available for water, wastewater, or stormwater projects, including funding as described in the WIIP. This grant manual describes the non-competitive SWIG grant funding outlined in the WIIP. Entities eligible to apply for these non-competitive grants will need to meet minimum technical and administrative requirements and demonstrate commitment of co-funding before a grant can be awarded. The state will obligate all ARP funds by December 31, 2024 to ensure all ARP funds are fully spent by December 31, 2026.

State Goals and Priorities

An estimated \$5 to \$15 billion of investment in Tennessee's water infrastructure is necessary between now and 2040.¹ These non-competitive SWIG investments are one opportunity to modernize, improve, and strengthen water infrastructure across the state. However, these investments alone will not address all outstanding needs. TDEC is focusing this non-competitive SWIG grant effort on the following goals:

- Protect and promote human health and safety and improve the quality of Tennessee's water by supporting drinking water and wastewater systems in significant non-compliance to work towards and achieve compliance;
- Improve the technical, managerial, and financial capabilities of small, disadvantaged, or underserved water infrastructure systems; and
- Address critical water infrastructure needs across the state.

Based on reports produced by the Tennessee Advisory Commission on Intergovernmental Relations, the U.S. Environmental Protection Agency, and the TN H₂O Plan.

TDEC identified 11 priority areas of emphasis for the non-competitive grant program. Focusing on these areas will prepare Tennessee's water infrastructure systems for long-term technical, financial, managerial, and environmental sustainability. To ensure the most critical aspects of a drinking water or wastewater treatment system are addressed, TDEC has established a subset of these priority areas of emphasis for designation as critical need areas. Critical need priority areas must be addressed in proposals either through the proposed project itself or by demonstrating that critical needs are being addressed with other resources. The additional priority areas of emphasis are optional but encouraged activities. For a complete description of priority areas of emphasis, see Section V of the [*Water Infrastructure Investment Plan*](#).

Critical Need Priority Areas

- Achieving Compliance with Local, State, and Federal Drinking Water, Wastewater, and Stormwater Water Quality Requirements
- Asset Management Planning for Sustainable Drinking Water, Wastewater, and Stormwater Systems
- Water Loss Reductions for Drinking Water Systems
- Infiltration and Inflow Reductions for Wastewater Systems
- Modernization of Facilities and Equipment for Drinking Water and Wastewater Systems

Additional Priority Areas

- Water Reuse
- Green Infrastructure Best Management Practices / Managing Stormwater
- Consolidation / Regionalization for Drinking Water and Wastewater Systems
- Managing Risk / Building Resilience to Extreme Weather Events, Cybersecurity, or Other Hazards for Drinking Water and Wastewater Systems
- Planning for Replacement of Lead Service Lines for Drinking Water Systems
- Enhancing Service to Small, Underserved, or Disadvantaged Communities² for Drinking Water and Wastewater Systems

Deadline to Submit and Timelines

Collaborative Proposals

Grant applicants may submit collaborative grant proposals with one or more projects during the collaborative grant proposal period. Deadlines for submission are discussed in the Grant

² See Section V of the [*Water Infrastructure Investment Plan*](#) for definitions of disadvantaged, small, and underserved communities.

Timeline section. All proposals must be submitted by November 1, 2022 to be eligible to receive non-competitive grant dollars. See Collaborative Proposals under Submission Guidelines of this grant manual for additional information about qualifying as a collaborative proposal.

Non-Collaborative Proposals

Eligible grant applicants may only submit one non-collaborative grant proposal, but that proposal may contain one or more projects. Non-collaborative proposals must be submitted during the non-collaborative grant proposal period. Deadlines for submission are discussed in the Grant Timeline section. All proposals must be submitted by November 1, 2022 to be eligible to receive non-competitive grant dollars.

Review Process

TDEC will review, evaluate, and recommend grant awards within 30 days of receiving a **complete** grant proposal and application. TDEC will announce grant awards and execute contracts within 60 days of grant award recommendations. Grant applicants should anticipate project management discussions with TDEC during this process, including but not limited to discussing an overview of the award, scope of services, project timelines, terms and conditions, subcontracting, the budget, and the process to reimburse for costs incurred.

Grant Timeline

The anticipated timeline for this grant offering is as follows:

April 2022	Application period for collaborative grant proposals opened
May 30, 2022	First round of collaborative grant awards announced; grant awards announcement monthly thereafter as needed
June 1, 2022	Application period for non-collaborative grant proposals opened
August 31, 2022	First round of non-collaborative grant awards announced; grant awards announcement monthly thereafter as needed
November 1, 2022	Non-competitive grant phase closes
December 31, 2022	All remaining grant awards announced and contracts executed
January 31, 2023	Competitive grant timeline and fund total announced
TBD	Application period for competitive grant proposals opened
December 31, 2024	All remaining WIIP funds awarded or otherwise obligated
September 30, 2026	All non-competitive and competitive grant agreements end

Eligibility

Grant Applicants

Eligible grant applicants include subrecipients as identified in the *Water Infrastructure Investment Plan*. These include all counties and eligible cities (those that are incorporated and own water or wastewater systems or a permitted stormwater program) and have a designated funding allocation. Grant applicants must consider funding allocations and co-funding requirements when developing and submitting proposals. TDEC recognizes cities and counties may be served by systems (eligible project owners) that are not grant applicants. All grant proposals must identify all eligible project owners serving the grant applicant's jurisdiction. TDEC strongly encourages grant applicants to consider these systems when developing a proposal.

Grant applicants are responsible for grant oversight and monitoring of activities. Grant applicants are also responsible for submitting progress updates as requested by TDEC and as required by the U.S. Department of Treasury (the "Treasury"). Activities associated with these requirements are administrative expenses and may be funded using ARP funds not to exceed 6% of the total grant contract. For additional information about oversight, monitoring, and progress update submittal, see the Funding Conditions section of this grant manual.

Project Owners

All projects must be implemented by eligible project owners or by grant applicants on behalf of an eligible project owner. Project owners operate drinking water or wastewater systems or a permitted stormwater system. All project owners must complete the Tennessee Infrastructure Scorecard (the "Scorecard") and submit Scorecard summaries with proposals to be eligible to receive state ARP funds. Project owners may be an eligible grant applicant or a partner on a proposal.

Activities

According to the Treasury's Final Rule, ARP eligible activities to be funded by non-competitive SWIG program are necessary investments in water, wastewater, or stormwater infrastructure. During the non-competitive grant phase, TDEC intends to address necessary and critical needs that align with eligibility under the Clean Water State Revolving Fund (CWSRF) and Drinking Water State Revolving Fund (DWSRF) programs. Additional information about CWSRF stormwater eligibility is included in the U.S. Environmental Protection Agency's (EPA) January 2015 memorandum, "Interpretive Guidance for Certain Amendments in the Water Resources Reform and Development Act to Titles I, II, V, and VI of the Federal Water Pollution Control Act."

For this non-competitive grant guidance, TDEC has expanded the eligibility for some projects deemed necessary under the Treasury's Final Rule. Some stormwater projects that propose the repair, replacement, or removal of culverts or other road-stream crossing infrastructure may be eligible under this grant offering. These projects should be for the purpose of managing stormwater. These expanded stormwater activities must be authorizable through a general Aquatic Resource Alteration Permit (ARAP). Expanded stormwater activities that require an individual ARAP are not eligible. Any projects for the purpose of repair, replacement or removal of culverts must be designed to improve or maintain aquatic organism passage. Projects that will result in an appreciable permanent loss of water resource value, therefore requiring stream or wetland compensatory mitigation as a result of proposed grant activities are not eligible under this grant program.

Projects intended to address contamination issues in private, residential wells are also eligible. Activities that include rehabilitation of private wells, testing initiatives to identify contaminants in wells, and treatment activities and remediation strategies that address contamination are now eligible. Additionally, projects that address lead service line issues, specifically corrosion control studies, are now eligible under this grant opportunity.

Project Award Type

The extent of activities and deliverables are dictated by the project award type. There are four project award types: investigation and planning; investigation, planning, and design; planning, design, and construction; and construction only. Proposals must identify the eligible activities, as well as how the grant applicant (and any partners) intends to address the activities. For example, applicants that have identified a need to address water loss may choose to investigate and plan for the remediation of the water loss by developing a water loss control plan and a preliminary engineering report. Alternatively, applicants may go one step further and propose to investigate, plan, and develop designs to mitigate the water loss, thus creating a water loss control plan, preliminary engineering report, and plans and specifications. A step further would be to plan, design and propose a construction project to rehabilitate distribution lines to eliminate water loss based on the water loss control plan.

Grant applicants will submit a grant proposal with one or more water infrastructure systems (individual utility). Each water infrastructure system can select a project award type by water infrastructure type (drinking water, wastewater or stormwater), based on the maximum extent of activities intended for each water infrastructure system. Therefore, a proposal can have a mix of project award types based on individual water infrastructure systems and their corresponding water infrastructure type. Applicants can propose as many projects per award type as they see fit so long as the projects are of the same type of infrastructure system. The maximum activity

allowed for each system, and deliverables expected will be determined by the award type granted.

Example Scenarios

A proposal requesting funds for drinking water projects executed by a water infrastructure system under the investigation and planning project award type would be limited to activities of investigation and planning only. However, the proposal may include additional projects executed by a different drinking water system that include construction activities, falling under the planning, design and construction project award type. Each water infrastructure system is restricted to conducting only those activities described by the project award type for each system. Therefore, the first system described would be prohibited from conducting any construction related to drinking water using non-competitive SWIG funds. Grant applicants could execute multiple planning projects, including comprehensive asset management planning, water loss control planning, and treatment plant capacity expansion planning for drinking water.

If the grant applicant also included stormwater projects in the proposal, they may select a different project award type for stormwater infrastructure. In this scenario, the applicant could identify planning, design, and construction project award type, and include stormwater projects with a range of activities for each individual stormwater project, up to, and including planning, design, and construction. Eligible activities could include comprehensive stormwater management planning, creating plans and specifications for a neighborhood-wide green infrastructure stormwater management system, and a bank stabilization construction project that went from development of plans and specifications to project execution. Therefore, not every individual project under the planning, design, and construction award type is required to go to construction. However, any critical needs that must be addressed will require a construction component. Construction-only project award types should have plans and specifications complete, necessary permits identified, and be ready to proceed with the bid process at the time of application. No planning and design will be authorized for construction-only project award types.

A grant proposal can have a mix and match of project award types if addressing multiple water infrastructure types and/or including multiple water infrastructure systems. For example, a single proposal may include investigation and planning for drinking water (with one or many individual projects) and planning, design, and construction for stormwater. A single proposal may also include investigation and planning for drinking water (executed by one water infrastructure system) and construction only for drinking water (executed by a different water infrastructure system). Proposal projects are only limited by available funding, project eligibility, and the feasibility of project completion by the end of the grant award. TDEC compiled and published a

list of Frequently Asked Questions, including regarding activity eligibility, which may be found on the TDEC ARP website (tn.gov/environment/arp).

Funding

TDEC has allocated the \$1 billion dollars for this SWIG non-competitive formula-based grant offering as published in Appendix B of this grant manual. Cities and counties with designated funding allocations may request up to this dollar amount for reimbursement of eligible drinking water, wastewater, or stormwater projects following proposal development, submittal, state approval, and receiving a fully executed grant contract.

A proposal's overall grant budget is the sum of the funding allocation and co-funding, considering any applicable co-funding reductions. Grant applicants may divide their funding allocation across collaborative and non-collaborative proposals as long as the totals do not exceed the funding allocation.

Co-Funding

Co-funding requirements are applied to every non-competitive SWIG proposal. Co-funding requirements range from 15%–35%. Co-funding amounts are determined by a city's or county's Ability to Pay Index (ATPI). Cities or counties with an ATPI of 50 or below have a co-funding requirement of 15%. Cities or counties with an ATPI of 60–70 have a co-funding requirement of 25%, and cities or counties with an ATPI of 80–100 have a co-funding requirement of 35%. Each proposal may consist of one or more projects executed by one or more water infrastructure systems. Grant applicants may receive co-funding from an array of partners or financial supporters, including neighboring subrecipients and project owners.

Both cash and third-party in-kind contributions are eligible to meet co-funding requirements. Cash may consist of local ARP funds, State Revolving Fund loans, financial assistance grants and loans, cash reserves, revenue bonds, and public-private partnerships or sponsors. Other cash-value contributions include engineering plans and specifications developed on or after March 3, 2021.

Third-party in-kind contributions means the value of non-cash contributions that may consist of goods or services, benefit a federally assisted project, and are contributed by a third-party without charge. These may consist of project owner labor, equipment services, or material contributions. TDEC will consider the use of in-kind co-funding contributions provided an individual accountability report is completed and submitted with the grant application.

Treasury's Final Rule allows for the use of ARP funds as a match for other federal and non-federal grant programs where the costs are eligible under both programs. The entire project, including

ARP dollars, is then subject to the requirements of those grant programs. ARP funds, local or state, cannot be used as match for grant programs that restrict the use of federal funds to meet match requirements.

Incentives to Reduce Co-Funding

1. *Collaborative Proposal*: If multiple entities (water infrastructure systems, cities, and/or counties) collaborate on a proposal, the required co-funding percentage will be based on the lowest ATPI among the partners. Collaborative proposals are further incentivized with an additional 5% reduction in required co-funding. For more information about eligible collaborative proposals, see Collaborative Proposals under Submission Guidelines.
2. *Priority Areas of Emphasis*: If a proposal dedicates at least 50% of the overall grant budget to activities that address priority areas of emphasis, co-funding requirements will be reduced by 5%. Priority areas of interest include both required critical needs and additional priority areas.

Administrative Use of Funds

Grant applicants are responsible for ensuring proper grant administration. Applicants may contract with consultants to administer the grant; however, legal liability of the terms and conditions of the grant remains with the grant applicant.

Up to 6% of a grant applicant's total grant contract may be used for reasonable and allocable administrative expenses, including pre-grant collaborative planning activities.

- Pre-grant collaborative planning activities may involve collaborative efforts between a city or county, its systems, or engineering and consulting experts to identify eligible and investment-worthy activities and support grant application, project, and proposal development. These activities must have occurred on or after March 3, 2021.
- Administrative expenses may include grant application, project, and proposal development and submittal, reporting, compliance assurance and monitoring, or direct or indirect costs associated with administering the grant award. Grantees may also be reimbursed for a reasonably proportionate share of the costs of audits required by and performed in accordance with the "Single Audit Act Amendments of 1996" as provided in 2 C.F.R. § 200.425.

Procurement

Grant applicants are responsible for ensuring that any procurement using non-competitive SWIG funds, or payments under procurement contracts using such funds, are consistent with state procurement standards and those set forth in the [Uniform Guidance](#) at 2 CFR Part 200, as

applicable. When the terms of a grant award allow disbursements for the cost of goods, materials, supplies, equipment, or contracted services, such procurement must be made on a competitive basis, including the use of competitive bidding procedures, where practical. Grant applicants must maintain documentation for the basis of each procurement for which a disbursement is made pursuant to the grant award. In each instance where it is determined that use of a competitive procurement method is not practical, supporting documentation must include a written justification for the decision and for use of a non-competitive procurement. Further, grant applicants are considered subrecipients, and therefore must comply with 2 C.F.R. §§ 200.317—200.327 when procuring property and services under a federal award.

For additional information, see [U.S. Treasury's Compliance and Reporting Guidance for State and Local Fiscal Recovery Funds](#) and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards contained in 2 CFR Part 200.

Additional Funding Considerations

Some proposals may use grant or loan dollars in conjunction with ARP funds to complete an existing project or leverage multiple funding programs for a new project during the grant period. In some instances, the requirements of the companion grant or loan program (e.g., Davis-Bacon and Buy American provisions) would apply to the ARP project. For example, using funding from SRF in conjunction with ARP to complete a wastewater treatment plant expansion or construction of a new storage tank would necessitate the entire project adhering to the requirements of SRF. However, if the ARP-funded portion of the project is completed using only ARP funds and an SRF loan is sought for a new, distinct phase of the related infrastructure project, the SRF requirements would not apply to the ARP-funded stage of the project.

TDEC will base grant award totals on the estimates included in the grant application budget section. It is important that applicants research the goods or services they are seeking to purchase and obtain accurate price information prior to submitting the application. Only goods and services identified in the application and authorized in the grant award will be funded. Significant adjustments to a grant award budget will not be possible given the federal deadlines. If a grantee needs to adjust line-item expenses, funds may be redirected from one line item to another budgeted line item. This action must be a no-cost modification. If projects exceed the grant budget, grantees should pursue an SRF loan or other financial assistance to complete the scope of work by the contract end date September 30, 2026.

Submission Guidelines

Collaborative Proposals

The first phase of proposal submission is open to collaborative proposals which consist of one or more collaborative projects. A collaborative project involves multiple entities (cities, counties, utility districts or authorities) working together on activities with a shared purpose or goal. Partner entities may be eligible subrecipients, project owners, or cities that are not eligible subrecipients but are served by an eligible subrecipient or project owner's system.

All collaborative proposal teams must identify a *lead entity* to serve as the grant applicant. The grant applicant must be a county or eligible city with a funding allocation. TDEC will only enter a grant contract with the lead entity serving as the grant applicant; the grant applicant is responsible for oversight and monitoring and submitting invoices and progress reports to TDEC.

Eligible grant applicants may only submit one collaborative proposal when they are serving as a lead entity for a collaborative project. The collaborative proposal should consist of only collaborative projects. ***All entities involved in the collaborative proposal, including the grant applicant and any partners in the collaborative proposal, can submit a separate non-collaborative proposal in the second phase of solicitation with any remaining funds (i.e., funds available through the funding allocation not dedicated to the collaborative proposal).***

Grant applicants of collaborative proposals must identify one or more collaborative partners. All partners that own systems included in the collaborative proposal must submit a Scorecard summary for those systems. Critical water infrastructure needs for water systems included in collaborative proposals should be addressed by project owners in the proposal or provide justification otherwise. TDEC recommends partner contributions of 15% toward a project budget. Contributions may be cash, third-party in-kind, or a mixture of cash and third-party in-kind.

Incentives

- Collaborative proposals may be submitted in the first round of application solicitation.
- Co-funding requirements for collaborative proposals will be based on the lowest ATPFI of all eligible partners. Co-funding requirements apply to the entire proposal.
- All collaborative proposals will receive a co-funding reduction of 5% from the lowest identified co-funding level among partners. This reduces the co-funding range from 15–35% to 10–30%.

Examples of collaborative proposal scenarios are described in Appendix A.

Tennessee Infrastructure Scorecard

Addressing critical water infrastructure needs across the state through SWIG grant dollars is a priority for TDEC. To assist in identifying needs, TDEC is requiring applicants to submit the Tennessee Infrastructure Scorecard summary with their application. The Scorecard is a benchmarking tool for drinking water, wastewater, and stormwater systems. It was developed as a pilot tool in 2020 through a partnership with the Tennessee Association of Utility Districts (TAUD) to assist small systems with prioritizing their most critical needs. In 2021, the Scorecard was adapted for use as a needs assessment tool for systems of any size. Systems must complete a Scorecard to secure their allotment of state ARP funds.

The Scorecard covers key areas of a system's technical, managerial, financial, operational, and environmental health. Financial data, asset management, risk and resiliency, compliance, and operations are assessed at a basic level. Several aspects of the Scorecard cover priority areas of emphasis for the state. These areas are seen as key to responsibly operate water infrastructure and, if flagged during Scorecard completion, shall be addressed in a non-competitive SWIG project proposal during the non-competitive phase. Other elements in the Scorecard, such as optimization and risk and resiliency, are guiding elements that promote improved compliance and sustainability but are not considered Critical Needs for the purpose of this grant opportunity.

Scorecard Completion

Cities and counties that operate multiple systems, including a Municipal Separate Storm Sewer System (MS4), must complete a Scorecard for every system they own or operate before submitting an application. However, this does not mean that applicants must propose funding projects for every system managed. Instructions on how to complete a Scorecard can be accessed on the TDEC ARP website, the Division of Water Resources' State Revolving Fund loan program website, or the TAUD website.

During TDEC's SWIG non-competitive open grant period, applicants will submit Scorecard summary reports as part of the application process. The Scorecard summary will highlight critical system needs based on the information entered. These critical system needs should be a focus of the grant proposal; critical areas flagged during Scorecard completion must be reflected in project proposals.

The Scorecard highlights key areas systems should address to ensure their operations are functioning and providing an adequate level of service for the citizens of Tennessee. Decision makers, managers, and operators should take note when systems are not meeting the State's minimum expectations for technical, managerial, and financial stability, as indicated by "flagged"

areas in the Scorecard. The State interprets these red flags as the threshold for meeting minimum expectations. Non-competitive SWIG grant applicants should utilize funds to correct or improve their system function to meet state minimum grant standards or justify not doing so in grant proposals.

Identifying Critical Needs

Any systems with **significant non-compliance** issues are considered to have a critical need. These systems will be required to use non-competitive SWIG grant dollars to address those issues or demonstrate they are meeting the compliance requirements. Systems must develop and execute or demonstrate they are meeting the items in their corrective action plans (CAP)/ engineering report (ER) and are implementing items on schedule. If a system is not on schedule, actions must be taken to get on schedule, including any construction activities.

Asset management plans (AMP) are a critical component to properly managing a water infrastructure system. Technical, managerial, and financial (TMF) capacity is necessary for a water system to continuously provide safe, reliable drinking water and wastewater services. EPA data reported by the states show that operational issues account for an increasing number of health-based violations. This is especially true for very small water systems, which can be more challenged to quickly resolve the underlying issues. TMF capacity building includes asset management planning. Systems need asset management to address aging water infrastructure, make sound investment decisions to maximize limited financial resources, and make costs transparent to support financial decisions. With a proper plan for asset management, a system can improve service and reliability, reduce risk and unexpected costs, and enhance communication with customers and stakeholders while realizing many additional benefits. Systems that lack key components of a comprehensive asset management plan, including having computers with the technology to create, manage, and update the information, digital maps of the system, an operation and maintenance process, an inventory and condition assessment of all assets, and a capital improvement plan will need to include AMP development in the grant proposal or demonstrate the AMP will be completed with other means.

Treated **drinking water loss** is a pervasive issue for drinking water systems across the country. Lost water revenue, high energy costs, increased raw water usage, and inability to meet demand can all be addressed, in part, by reducing water loss throughout a distribution system. If a system has more than 40% unaccounted for treated drinking water loss, this is a critical need and should be addressed in non-competitive SWIG proposals.

Excessive **inflow and infiltration (I/I)** of wastewater systems, like water loss, is also a pervasive issue placing a strain on systems and leading to sanitary sewer overflows, high plant operating costs, and environmental hazards. Reducing I/I has beneficial impacts through reduced energy

demands, improved environmental compliance, and regained plant capacity. Therefore, systems with I/I in excess of 50% have critical I/I elimination needs and should be addressed in non-competitive SWIG proposals.

Aging and failing infrastructure, both from a plant perspective and from a distribution and collection line perspective, hampers system operations and causes costly emergencies, losses, and water quality concerns. Systems meeting or exceeding the 80% design capacity of a plant or that have more than 50% of the distribution or collection lines at the end of their useful life (51 years or older) face critical infrastructure needs. When these issues are identified in the Scorecard summary, systems should address them in the non-competitive SWIG proposals.

Stormwater asset management is a new and emerging challenge across the state. MS4s are regulated entities responsible for managing their stormwater system. Developing a stormwater centric asset management plan can improve TMF along with understanding and addressing stormwater and recurring nuisance flooding issues. MS4s that lack a comprehensive stormwater management plan or a digital inventory and map of the entire storm sewer system have asset management critical needs. When these issues are identified in the Scorecard summary, systems should address them in the non-competitive SWIG proposals.

Some systems may face more than one critical need issue. Grant applicants that own multiple water infrastructure systems may have critical needs across drinking water, wastewater, and stormwater. TDEC recognizes that not all critical needs can be resolved with non-competitive SWIG dollars alone. In addition, grant applicants may not have the capacity to work across all infrastructure systems they own. Therefore, grant applicants only have to address the critical needs for systems in which they intend to perform work as part of the non-competitive SWIG proposal. However, if a grant applicant has significant non-compliance issues for any water infrastructure system they own, these must be addressed or demonstrate these issues are being addressed and on schedule through other means. Finally, if the grant applicant has more than one area of critical need for any given system, proposals will be required to address, at a minimum, two areas.

Project and Proposal Development

Each grant applicant may submit one grant proposal, with a mix of project award types – one for each individual drinking water, wastewater, and stormwater water infrastructure (utility) system. Grant applicants should select the project award type that describes the maximum extent of activities proposed for each individual water infrastructure system (drinking water, wastewater, stormwater).

The project award types are:

- Investigation and planning
- Investigation, planning, and design
- Planning, design, and construction
- Construction only

Project owners (partners and grantees) should select the project award type for each category of water infrastructure system that intends to do work. The project award type covers the maximum extent of activities proposed for each individual system. There may be multiple systems within a single water infrastructure type (e.g., two utility districts that provide drinking water services both included in a grant application). Each drinking water project owner is eligible to select the project award type that captures the maximum extent of activities they propose.

For example, a proposal is submitted by a county as the grant applicant with two partners, utility districts 1 and 2 (UD1 and UD2). both provide drinking water services. The utility districts both want to address water loss. UD1 is ready for construction and UD2 prefers to do investigation, planning and design. UD1 will select the construction only project award type while UD2 will select investigation, planning and design. UD1 (ready for construction) will adhere to the critical need thresholds for construction only as described in the next section. UD2 (not ready for construction) will adhere to the critical need thresholds for investigation, planning and design as described in the next section. No construction is authorized for the UD2.

Every water infrastructure system included in the proposal will need to address those critical needs that exceed thresholds according to the Scorecard. Critical needs should be addressed in the following manner:

1. If the water infrastructure system has one critical need identified, that critical need must be addressed according to the Critical Need Matrix.
2. If the water infrastructure system has two critical needs identified, both of those critical needs must be addressed according to the Critical Need Matrix.
3. If the water infrastructure system has three or more critical needs identified, two of those critical needs must be addressed according to the Critical Need Matrix.

- a. If significant non-compliance is identified, that must be one of the two critical needs addressed.
- b. If asset management is identified, that must be one of the two critical needs addressed.
- c. If neither significant non-compliance nor asset management are identified, the project owner and grant applicant may choose which critical need(s) to address to meet the two critical need threshold.

Grant applicants are not limited to using funds only to address critical needs. If the grant applicant can demonstrate in the proposal critical need thresholds will be met, applicants can propose additional activities as long as they do not exceed the grant applicant's funding allocation. TDEC recognizes that systems may already be addressing critical needs through capital improvement plans, projects, and corrective action plans. If efforts are already underway to address critical needs, grant applicants must demonstrate they will meet critical need requirements (as outlined in the Critical Need Matrix) with alternative funding within the timeframe established. If grant applicants sufficiently demonstrate this and commit toward meeting the thresholds in the grant agreement, non-competitive grant funds may be used for other activities.

Critical Need Matrices

Drinking Water Critical Needs Matrix

		Project Award Type and Critical Need Requirement			
Critical Needs		Investigation and Planning	Investigation, Planning, and Design	Planning, Design, and Construction	Construction Only
Drinking Water	Significant Non-Compliance	Must establish a CAP/ER within 6 months of the grant award and/or meet the compliance schedule.	Must complete any documents (reports, manuals, and construction documents) as required in the Order or CAP/ER and/or must meet compliance schedule.	Must get approval of all required documents, including plans and specifications and a construction budget/schedule, that demonstrates all actions outlined in the Order or CAP/ER will be complete to the maximum extent possible within the grant timeline and compliance schedule.	Must get approval of all required documents, including plans and specifications and a construction budget/schedule, that demonstrates all actions outlined in the Order or CAP/ER will be complete to the maximum extent possible within the grant timeline and compliance schedule.
	Asset Management	Must establish an Asset Management Plan by the end of the grant award.			
	Water Loss	Must develop a Water Loss Control Plan.	Must develop a Water Loss Control Plan and plans and specifications.	Must develop a Water Loss Control Plan, plans and specifications, and dedicate at least 25% of the construction budget to water loss OR reduce water loss to below 40% by the end of the grant award.	Must dedicate at least 25% of the construction budget to water loss OR reduce water loss to below 40% by the end of the grant award.
	Modernization	Must develop an Aging Infrastructure Replacement or Demand Reduction Plan.	Must develop an Aging Infrastructure Replacement or Demand Reduction Plan and plans and specifications.	Must develop an Aging Infrastructure Replacement or Demand Plan, plans and specifications, and dedicate at least 25% of the construction budget to asset replacement OR reduce plant demand to such a capacity that it doesn't meet or exceed 80% for 5 years.	Must dedicate at least 25% of the construction budget to asset replacement OR reduce plant demand to such a capacity that it doesn't meet or exceed 80% for 5 years.

Wastewater Critical Needs Matrix

		Project Award Type and Critical Need Requirement			
Critical Needs		Investigation and Planning	Investigation, Planning, and Design	Planning, Design, and Construction	Construction Only
Wastewater	Significant Non-Compliance	Must establish a CAP/ER within 6 months of the grant award and/or meet the compliance schedule.	Must complete any documents (reports, manuals, and construction documents) as required in the Order or CAP/ER and/or must meet compliance schedule.	Must get approval of all required documents, including plans and specifications and a construction budget/schedule, that demonstrate all actions outlined in the Order or CAP/ER will be complete to the maximum extent possible within the grant timeline and compliance schedule.	Must get approval of all required documents, including plans and specifications and a construction budget/schedule, that demonstrates all actions outlined in the Order or CAP/ER will be complete to the maximum extent possible within the grant timeline and compliance schedule.
	Asset Management	Must establish an Asset Management Plan by the end of the grant award.			
	I & I	Must develop a I&I Reduction and Elimination Plan.	Must develop a I&I Reduction and Elimination Plan and plans and specifications.	Must develop a I&I Reduction and Elimination Plan, plans and specifications, and dedicate at least 25% of the construction budget to I&I OR reduce I&I to below 50% by the end of the grant award.	Must dedicate at least 25% of the construction budget to I&I OR reduce I&I to below 50% by the end of the grant award.
	Modernization	Must develop an Aging Infrastructure Replacement or Demand Reduction Plan.	Must develop an Aging Infrastructure Replacement or Demand Reduction Plan and plans and specifications.	Must develop an Aging Infrastructure Replacement or Demand Plan, plans and specifications, and dedicate at least 25% of the construction budget to asset replacement OR reduce plant demand to such a capacity that it doesn't meet or exceed 80% for 5 years.	Must dedicate at least 25% of the construction budget to asset replacement OR reduce plant demand to such a capacity that it doesn't meet or exceed 80% for 5 years.

Stormwater Critical Needs Matrix

		Project Award Type and Critical Need Requirement			
	Critical Needs	Investigation and Planning	Investigation, Planning, and Design	Planning, Design, and Construction	Construction Only
Stormwater	Stormwater Control Measures	Must consider and evaluate using stormwater control measures (SCMs) that use infiltration, evaporation, and transpiration or biologically active filtration and comply with Rule 400-40-10 as an option in PER	Must consider and evaluate using SCMs that use infiltration, evaporation, and transpiration or biologically active filtration and comply with Rule 400-40-10 as an option in PER	Must use SCMs that use infiltration, evaporation, and transpiration or biologically active filtration and comply with Rule 400-40-10 or justify the absence of these SCMs	Must use SCMs that use infiltration, evaporation, and transpiration or biologically active filtration and comply with Rule 400-40-10 or justify the absence of these SCMs
	Asset Management	Must have a stormwater management plan and a digital storm sewer wide inventory and map by the end of the grant award.			

Format and Checklist

Applicants will complete a grant application using TDEC's online Grant Management System (GMS). The GMS allows grants administration partners to affiliate with the grant applicant to prepare the application for the legally authorized representative's review and electronic signature. Signees other than the executive officer or mayor must include a resolution from the applicant's governing body giving authority to sign for the applicant.

The GMS will include the grant manual, grant application including the project proposal narrative and project budget worksheets, and document upload capability. It will be designed to ensure only complete applications may be submitted for TDEC review and approval. The GMS will also be used as the portal for submitting the required Title VI Pre-Audit Survey, Supplier Direct Deposit Authorization (SDDA), and for future invoice for reimbursement requests and state approvals.

The solicitation will announce the opening of the GMS for collaborative project proposals and remain open for application through the end of the application period as detailed in the Timeline section of this grant manual. Long-term access to the GMS is possible with user log in and affiliations. More information about this system will be available to grant applicants during the grant workshops and on the website.

Grant Proposal Requirements

General Information

The following general information is required as part of a complete grant proposal. Grant proposals may contain one project award type per water infrastructure type for each water infrastructure (utility) system. All eligible grant applicants, at a maximum, can only submit one collaborative proposal and one non-collaborative proposal.

- A. Designated grant applicant
 - 1. Identification of all water infrastructure systems within the grant applicant's jurisdiction or that serve citizens within the grant applicant's jurisdiction
 - 2. Identification of all partners party to the grant proposal, and
 - 3. Letters of support and commitment of funds from all entities identified in (2)
- B. Brief narrative of the overall proposal, including:
 - 1. How the proposal addresses state goals and priorities
 - a. Critical Needs
 - b. Additional Priority Areas
 - 2. Project award type(s)
 - 3. Project name(s), and

4. If the proposal is collaborative, a distribution of responsibilities for each subrecipient and project owner
- C. Proposal timeline including the start and completion dates of all individual projects
- D. Overall grant budget, including:
 1. Distribution of funds for each subrecipient and project owner, if collaborative
 2. Total administrative expenses, and
 3. Budget for each individual project
- E. Co-funding requirements

Technical Information

Standard Projects

Standard Projects are those that are complex in nature and require a detailed technical review. Projects like regionalization, new or expanded treatment plants, decentralized stormwater management, or large-scale stream restoration projects are examples of standard projects needing additional technical review.

The following information should be submitted as part of a complete application for standard projects.

- A. How the project award type addresses state goals and priorities
 1. Scorecard summaries identifying Critical Needs
 2. Additional Priority Areas
- B. Project information
 1. Description of each individual project
 2. Detailed individual project budget(s)
 3. Scorecard summary for each system
 4. Maps of project areas
 5. Detailed schedule for individual projects which must include “on or before” dates for all required deliverables
 6. List of required permits (as needed)
 7. Site certification or letter in lieu of for each individual project (as needed)

For a complete checklist of technical information required for standard projects by project award type, see Appendix B.

Streamlined Construction Projects

Streamlined Construction Projects are those projects that only address critical needs identified in the Scorecard summary. Proposals can fund ongoing, approved elements of a CAP, construction focused on rehabilitation of distribution or collection lines, or replacement of aging equipment

at the facility. These actions are limited to activities that can be permitted through a general ARAP and Construction General Permit (CGP) or need no ARAP or CGP. The proposed activity must not require a modification to an existing national pollutant discharge and elimination system (NPDES), state operating permit, or water withdrawal ARAP.

The following information should be submitted as part of a complete application for *Streamlined Construction Projects*.

- A. How the project award type addresses state goals and priorities
 - 1. Scorecard summaries identifying Critical Needs
- B. Project information
 - 1. Description of each individual project
 - 2. Detailed individual project budget(s)
 - 3. Scorecard summary for each system
 - 4. Maps of project areas
 - 5. Detailed schedule for each individual project
 - a. Verification of a comprehensive asset management plan
 - i. Capital Improvement Plan submittal
 - b. Final Scorecard Summary
 - c. Projected start of construction
 - d. Initiate operation on or before date
 - e. Operation and maintenance manual on or before date (if applicable)
 - f. Complete construction on or before date
- C. Enforcement and Compliance CAP/ER and approved CAP/ER documents, including plans and specifications and a construction budget and schedule if applicable.

Application Evaluation

TDEC will conduct a comprehensive review of all complete and eligible grant applications, including all required supporting documentation (see the list of required supporting documentation in the Grant Proposal Requirements section above). Applications will be evaluated based solely on the data provided; therefore, project eligibility, co-funding documentation, completeness, and accuracy are important. Each grant applicant is responsible for submitting all relevant and factual information with the application. Funding will be awarded based on the merits of the applications. Please note that TDEC may select parts of a proposal for funding and may offer to fund less than the eligible grant amounts or a smaller amount than requested in the application.

TDEC will review all applications for project eligibility and how the proposal addresses Critical Needs as identified through the Scorecard or other Priority Areas of Emphasis. In addition, applicants must demonstrate how they will meet co-funding requirements, identify any applicable incentives, and validate feasibility of project completion within the performance period. TDEC will preliminarily conduct an administrative review of each application for completeness, accuracy, and eligibility prior to initiating the technical evaluation. TDEC will further review each application with an emphasis on significant non-compliance, asset management planning, drinking water systems and water loss, wastewater systems and inflow and infiltration, and system modernization/optimization.

During the review process, TDEC staff may contact applicants concerning insufficient applications, to request additional information, to discuss alternatives, or the potential of leveraging of other funding opportunities (e.g., SRF, BIL, CDBG). Information submitted to the GMS will be the basis for grant contracts. Complete applications that include accurate budgets, project timelines and descriptions, and co-funding information are critical for timely grant execution and award. It is imperative that cost estimates and timelines are realistic and align with the ARP timeframe. Budget adjustments and grant contract amendments may not be possible.

Funding Conditions

Grant Schedules

There are two levels of schedules in a non-competitive SWIG grant: the proposal schedule and the individual project schedule. Proposals may have multiple project award types depending on the number of water infrastructure (utility) systems and partners or project owners party to the proposal. Each water infrastructure system owned and operated by a project owner or grantee is eligible to select one project award type per water infrastructure system type (drinking water, wastewater, or stormwater). Project award types may consist of many individual projects. Individual projects will have independent schedules within the timeframe of an overall proposal schedule.

Proposal schedules establish the grant contract term with start dates of March 3, 2021 and end dates of September 30, 2026. All proposals must have an end date of September 30, 2026 to ensure proper close-out of all activities prior to December 31, 2026. All grant contracts will end by September 30, 2026.

Individual project schedules are dependent on the project award type and the project itself. Grant applicants and project owners need to consider the feasibility of completing an individual project within the limits of the project award type. Individual project schedules should identify start date,

dates of major milestones toward project completion, and end dates based on the deliverables required. Grant applicants must provide the timeline and dates for submission of all deliverables as part of each individual project schedule. ***For a complete checklist of technical information required for standard projects by project award type, see Appendix B.***

TDEC may amend the individual project schedule upon written request and for good cause shown. **Project schedules must include a start date and an end date. These items must be identified in the grant proposal.**

Projects focused on stream and wetland restoration, rehabilitation, or bank stabilization projects will have application and reporting requirements that may differ from traditional infrastructure projects. Depending on the scope and complexity of the activity, pre and post project requirements may align with (or similar to) reporting requirements in the TDEC Stream Mitigation Guidelines utilizing the TN Stream Quantification Tool or TN Rapid Assessment Methods for wetlands. If the proposal contains water resource restoration or rehabilitation, applicants should contact the SWIG program for additional guidance. Projects that will result in an appreciable permanent loss of water resource value, therefore requiring stream or wetland compensatory mitigation as a result of proposed grant activities are not eligible under this grant program.

Reimbursement

A request to be reimbursed for cost incurred for non-competitive SWIG grants shall include only requests for actual, reasonable, and necessary expenditures required in the delivery of service described in the grant contract and identified in the individual project budget. Reimbursement may not include any request for future expenditures. The grant contract term for a reimbursement request means the time during which the grant applicant may incur new obligations to carry out the work authorized in the grant contract. Grant contracts will start on March 3, 2021 and end on September 30, 2026. Grant applicants may elect to complete their final report early if all contract deliverables are complete and reports are submitted and approved.

- A. Investigation and Planning
 - The **maximum** allowable reimbursement is 80% of the individual project budget until the **PER(s) and asset management plan(s) is received and approved** by TDEC.
- B. Investigation, Planning and Design
 - The **maximum** allowable reimbursement is 80% of the planning fees in an individual project budget until the **PER(s) is received and approved** by TDEC.

- The **maximum** allowable reimbursement is 80% of the design fees of an individual project budget until **plans and specifications and asset management plan(s) are received and approved** by TDEC.
- C. Planning, Design, and Construction or Construction only
- The **maximum** allowable reimbursement is 80% of the design fees of an individual project until **plans and specifications are received and approved** by TDEC.
 - The **maximum** allowable reimbursement is 90% of the total individual project costs until an **asset management plan(s) is received and approved and construction is complete, the site has been inspected by TDEC (or designated agent), the facilities are in proper operation, and the project has been approved** by TDEC.

Federal Reporting Requirements

Funds described in the WIIP are state fiscal recovery dollars and all grant recipients are subject to federal reporting requirements found in 2 CRF Part 200 as well as the Compliance and Reporting Guidance issued by U.S. Treasury. All SWIG grant recipients will be required to provide timely reports to TDEC during the grant award period. Grant contracts will provide detailed information on program progress and expenditure reporting requirements, reporting frequency, and report deadlines. Grant applicants are urged to review the U.S. Treasury Compliance and Reporting Guidance prior to applying for non-competitive SWIG funds to become familiar with these requirements, including any requirements that would apply to partners and subcontractors executing elements of a grant proposal. It is recommended grant recipients and partners appropriately maintain accounting records for compiling and reporting accurate, compliant financial data in accordance with appropriate accounting standards and principles. Grant applicants may be subject to state and local audits.

Monitoring and Oversight Responsibilities

Grant applicants, all subrecipients, and project owners are responsible for ensuring all fiscal recovery funds are used in compliance with U.S. Treasury's Final Rule. In addition, recipients should be mindful of any compliance obligations that may apply to other funding sources used in conjunction with these fiscal recovery funds or statutes and regulations that may independently apply to water infrastructure projects.

Additional Considerations

Construction Projects

All construction projects must comply with and secure all relevant state and federal permits prior to project execution. Construction-only projects should be ready to proceed upon submitting a grant application, including ready to apply for, or having secured, all applicable permits. Awarding of a grant does not indicate a permit will be authorized and is not a substitute for required permits. Any construction project should evaluate the need for 401 water quality certification permits, coverage under the DWR Construction General Permit, NPDES permits, and any other applicable state and federal permits.

TDEC will require the submission of an authority-to-award (ATA) bid package from grant recipients prior to commencing construction. Once TDEC completes review and approval of the ATA bid package, the grant recipient and partners are authorized to award construction contracts. Grant applicants should schedule pre-construction conferences (PCC) prior to issuing a notice to proceed (NTP) with construction. TDEC will require a two-week notification prior to the PCC. Once the PCC is held, an NTP can be issued. Construction start dates in the NTP must be within 120 days of the approval of the ATA bid package. If construction projects are not initiated prior to this date, TDEC may limit remaining grant activity and/or revoke grant dollars. TDEC will not authorize construction until all permits have been secured. Bid packages will be reviewed for compliance with the competitive procurement process, federal requirements concerning minority business enterprises, equal employment opportunity documentation, bid tabulations, and other common, relevant information.

Construction project grantees must receive TDEC approval for initiation of operations, performance certifications, operation and maintenance manuals, and other common, relevant material prior to project close out. All construction projects will be inspected at the start of construction, during construction, and at the completion of construction to ensure the project is executed according to plans and specifications, complies with permit requirements, and is progressing in a timely manner. Construction projects experiencing up to three-month delays in individual project schedules and at risk of missing deliverable dates should notify SWIG staff immediately. Grantees must provide sufficient justification for the delay and request a project schedule modification. Schedule modifications will be granted on a case-by-case basis given reasonable assurances the project will be complete by September 30, 2026. No projects may extend construction activity or incur any expenses for reimbursement past September 30, 2026. Any projects that are not completed on time may forfeit remaining grant award dollars or risk

contract termination and be required to remit funds back to the state. Additional information on requirements for construction projects will be provided in grant contracts.

Public Record

Any information submitted in response to the solicitation for the State of Tennessee's non-competitive SWIG funds may be considered public record and will be subject to disclosure to the public as required by Tennessee law. By submitting an application for a grant, applicants agree to allow the use of applicant and project information as provided in application and grant documents to be published or distributed in various print or electronic media publications.

The application is also subject to the State of Tennessee's applicable laws governing the public disclosure of personally identifiable information, which are set forth in Tennessee Code Annotated section 10-7-504(a)(29). Pursuant to Tennessee Code Annotated section 10-7-503(a)(5), "information made confidential by State law shall be redacted whenever possible, and the redacted record shall be made available for inspection and copying."

Certification

TDEC reserves the right to not award funds to applicants that:

- Fail to submit a complete application;
- Do not address a minimum of Critical Needs identified in the Scorecard Summaries;
- Exhibit poor performance in complying with the expectations and requirements of previous grant or loan contracts with the State of Tennessee;
- Have regulatory and/or programmatic compliance issues with the State of Tennessee (e.g., is in significant non-compliance with current regulations enforced by TDEC) and do not address any significant non-compliance issues in the grant application.

The applicant shall certify that:

- The applicant understands that the elements of Title VI compliance correspond to requirements for Title VI as provided for in 42 U.S.C. § 2000(d) and in Tennessee Code Annotated section 4-21-904, and applicant has either adopted and implemented these elements of compliance or has agreed to adopt and implement TDEC's compliance resources as its own;
- The applicant understands that the applicant's eligibility for funding is contingent upon its satisfaction of and adherence to the requirements of Title VI, as well as any contractor or subcontractor associated with the project as required by law;
- The applicant has successfully submitted and received notification of completion for its annual Title VI Compliance application;

- The applicant understands that if the applicant is awarded a grant by TDEC, the applicant will need to show evidence of completion of Title VI training when requested by TDEC;
- The applicant has read and understands the reporting requirements and that the applicant will comply with these requirements;
- All vendors will be selected in accordance with state public contracting laws under Tennessee Code Annotated Title 4, Chapter 56; Title 12, Chapter 3; and Title 12, Chapter 4; and
- The applicant, along with the officers, directors, owners, partners, employees, or agents of the applicant organization, is (are) not presently debarred, suspended, proposed for debarment, or declared ineligible for an award by any State or Federal agency.

Definitions

- *Ability to Pay Index (ATPI):* The Ability to Pay Index is an indicator that describes the economic health of a city or county relative to Tennessee state averages. The ATPI is based on the simple average of nine socio-economic and financial variables: median household income, unemployment, food stamp dependence, families in poverty, community assets, revenues, debt, and expenditures, and change in population.
- *Co-Funding:* The required local cash or in-kind proportion of funds to be used in conjunction with non-competitive SWIG funds.
- *Collaborative Project:* A collaborative project is one that involves multiple entities (counties, cities, and/or utilities) working together on an activity or set of activities for a shared purpose.
- *Competitive Grant:* The competitive grant is a grant program that TDEC will develop to program funds remaining after the non-competitive grant solicitation closes. TDEC will release additional details about the competitive grant program in early 2023.
- *Critical Needs:* Action areas identified by TDEC as necessary to maintaining a sustainable and reliable water infrastructure system. Critical needs include addressing significant non-compliance, reducing water loss and inflow and infiltration, developing asset management plans, and modernizing aging infrastructure.
- *Eligible City:* An eligible city is incorporated and operates a public drinking water or wastewater system or has a permitted stormwater system.
- *Funding Allocation:* Unique amount of total available grant funds each subrecipient may be awarded for eligible water infrastructure projects.
- *Grant Applicant:* Eligible subrecipients, including all counties and eligible cities submitting a grant proposal as a project owner or on behalf of an eligible project owner.
- *Grant Budget:* Total proposal costs including requested state funding from designated allocation, co-funding requirements, and detailed breakdown of project and administrative costs.
- *Non-Collaborative Project:* A non-collaborative project is one undertaken by a single entity (county, city, or utility) or by multiple entities (counties, cities, and/or utilities) that do not meet the threshold for partner eligibility as described in this grant guidance.
- *Non-Competitive Grant:* The non-competitive grant program is addressed in this grant guidance. Funds are available to counties and eligible cities in the amount described by the funding allocation table. These funds are not competitive and will be awarded to counties and eligible cities that submit an application that meets minimum criteria as described in this grant guidance.

- *Priority Areas of Emphasis:* Priority areas of emphasis are identified action areas for water infrastructure projects that align with federal, state, and local agency priorities. Priority areas of emphasis are divided into critical need priority areas and additional priority areas. A complete list and descriptions of all priority areas of emphasis are included in Section V of the *Water Infrastructure Investment Plan*.
- *Project Award Type:* The project award type describes the type of activities contained in a proposal. There are four project award types: investigation and planning; investigation, planning, and design; planning, design, and construction; and construction. The project award type is based on the set of activities proposed for each individual water infrastructure (utility) system and must cover the maximum extent of activities that utility system proposed. Individual utility systems are allowed one project award type per water infrastructure type (drinking water, wastewater, or stormwater) included in a proposal.
- *Project Owner:* Project owners are those entities that may execute projects. Project owners must operate a drinking water or wastewater system or a permitted stormwater system or execute a project on behalf of a drinking water or wastewater system or a permitted stormwater system. All project owners must complete the Scorecard or execute a project on behalf of a system that has completed the Scorecard.
- *Streamlined Construction Projects:* Projects that address critical needs only, are rehab projects or are proceeding under a previously approved CAP/ER, are authorized through a general ARAP, and require no modification to an existing NPDES, SOP, or water withdrawal ARAP.
- *Subrecipient:* A subrecipient is an entity with a designated funding allocation as outlined in Appendix B of the *Water Infrastructure Investment Plan*. All 95 counties and 267 eligible cities are subrecipients. Subrecipients may establish sub-subrecipient relationships with project owners to execute projects.
- *State Water Infrastructure Grants (SWIG):* Tennessee's grant programs for water, wastewater, and stormwater infrastructure, including the programs described in the WIIP.
- *Tennessee Infrastructure Scorecard (Scorecard):* Online infrastructure needs assessment tool. The Scorecard benchmarks a system's operational, financial, and environmental performance and identifies critical needs to improve system performance.
- *Water Infrastructure System:* Water infrastructure systems are those systems that operate and provide drinking water (with a public water system identification number) or wastewater (with a NPDES or SOP) services or are a designated municipal separate storm sewer system (MS4) by the State of Tennessee. When developing projects and proposals, the water infrastructure system refers to the utility executing drinking water, wastewater,

or stormwater activities based on the proposed activities. A water infrastructure system may operate multiple water infrastructure types.

- *Water Infrastructure Type*: The water infrastructure type refers to drinking water, wastewater, or stormwater and describes the category of activity and investment using non-competitive SWIG funds. Each water infrastructure system included in a grant application should select a project award type for each water infrastructure type described in the application.

Appendices

Appendix A: Examples of Collaborative Proposals

Scenario	Collaborative Project Application Example
City of Alice, City of Merlin, and Dorian County want to work together on a collaborative stormwater management plan. City of Alice and City of Merlin plan to work together on a regional water supply construction project.	City of Alice, City of Merlin, and Dorian County could pool any amount of their individual funds together and apply to fund the stormwater management plan under the collaborative proposal solicitation. These entities would need to designate a grant applicant. TDEC would contract with the grant applicant. Because the cities plan to work together on an additional project, one of the cities should be the grant applicant and include the additional regional water supply construction project in the collaborative proposal. The city serving as the grant applicant in the collaborative phase can't include non-collaborative projects for funding in the proposal. The grant applicant and any city and county not designated as the grant applicant may apply in the non-collaborative proposal phase to utilize any additional funds in their funding allocation. In this example, if the Alice is the grant applicant, Alice would submit an application that includes both the stormwater management plan project and the regional water supply construction project, as well as any non-collaborative projects Alice proposes. Merlin and Dorian County would only submit an application if they intend to apply for a non-collaborative project on their own.
Sawyer County and Lyra County want to work together on a watershed-scale wastewater assessment and collaborate to address inflow and infiltration concerns across multiple systems in their counties.	Sawyer County and Lyra County could pool any amount of their individual funds together and apply to fund the watershed-scale wastewater assessment and inflow-and-infiltration construction project together as one proposal with two projects. These entities would need to designate a grant applicant. TDEC would contract with the grant applicant. The grant applicant should include all projects for funding in the proposal, including the grant applicant's non-collaborative projects. The county not designated as the grant applicant in the collaborative phase may apply in the non-collaborative proposal phase to utilize any additional funds in their funding allocation.
Holden County and City of Starbuck want to work	Holden County and City of Starbuck could pool any amount of their individual funds together and apply to fund the green infrastructure project

together on a green infrastructure project. City of Starbuck wants to secure funding for a water reuse project and Holden County wants to expand water lines to county residents not currently connected to services.	together as a collaborative proposal. These entities would need to designate a grant applicant. TDEC would contract with the grant applicant for the collaborative proposal. The grant applicant for the collaborative proposal would include additional projects to fund, including non-collaborative projects, in the collaborative proposal. The partner not serving as the grant applicant in the collaborative phase may apply in the non-collaborative phase to utilize any additional funds in their funding allocation.
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Appendix B: Technical Information for Standard Projects Application

Investigation and Planning

- A. How the project award type addresses state goals and priorities
 - 1. Scorecard summaries identifying Critical Needs
 - 2. Additional Priority Areas
- B. Project information
 - 1. Description of each individual project
 - 2. Detailed individual project budget(s)
 - 3. Scorecard summary for each system
 - 4. Maps of area of interest and location of activities
 - 5. Detailed schedule for individual projects which include “on or before” dates:
 - a. Engineering Agreement within 60 days of grant award
 - b. Preliminary engineering report (or facilities plan)
 - c. Verification of a comprehensive asset management plan
 - i. Capital Improvement Plan
 - d. Final Scorecard Summary
 - e. Critical Needs Matrix deliverables, as needed, based on Scorecard Summaries and Scorecard section requirements:
 - i. CAP/ER
 - ii. Water Loss Control Plan
 - iii. Inflow and Infiltration Reduction and Elimination Plan
 - iv. Infrastructure Replacement or Demand Reduction Plan
 - v. Stormwater management plan and a digital storm sewer wide inventory and map (if applicable to MS4)

Investigation, Planning and Design

- A. How the project award type addresses state goals and priorities
 - 1. Scorecard summaries identifying Critical Needs
 - 2. Additional Priority Areas
- B. Project information
 - 1. Description of each individual project
 - 2. Detailed individual project budget(s)
 - 3. Scorecard summary for each system
 - 4. Maps of area of interest and location of activities
 - 5. Detailed schedule for individual projects which include “on or before” dates:
 - a. Engineering Agreement within 60 days of grant award
 - b. Preliminary engineering report (or facilities plan)
 - c. Verification of a comprehensive asset management plan
 - i. Capital Improvement Plan submittal
 - d. Final Scorecard Summary
 - e. Critical Needs Matrix deliverables based on TN Infrastructure Scorecard section requirements:
 - i. CAP/ER
 - ii. Water Loss Control Plan
 - iii. Inflow and Infiltration Reduction and Elimination Plan
 - iv. Infrastructure Replacement or Demand Reduction Plan
 - v. Stormwater management plan and a digital storm sewer wide inventory and map (if applicable to MS4)
 - f. Plan of Operation(s) for every individual project where a new facility is planned, or expansion or upgrade of existing facility
 - g. Engineering plans and specifications

Planning, Design, and Construction

- A. How the project award type addresses state goals and priorities
 - 1. Scorecard summaries identifying Critical Needs
 - 2. Additional Priority Areas
 - B. Project information
 - 1. Description of each individual project
 - 2. Detailed individual project budget(s)
 - 3. Scorecard summary for each system
 - 4. Maps of area of interest and location of activities
 - 5. Detailed schedule for individual projects which includes “on or before” dates:
 - a. Verification of a comprehensive asset management plan
 - i. Capital Improvement Plan submittal
 - b. Final Scorecard Summary
 - c. Critical Needs Matrix deliverables based on TN Infrastructure Scorecard section requirements:
 - i. CAP/ER
 - ii. Water Loss Control Plan
 - iii. Inflow and Infiltration Reduction and Elimination Plan
 - iv. Infrastructure Replacement or Demand Reduction Plan
 - v. Stormwater management plan and a digital storm sewer wide inventory and map (if applicable to MS4)
 - d. Preliminary engineering report (or facilities plan)

Plan of Operation(s) for every individual project where a new facility is planned, or expansion or upgrade of existing facility

 - i. Engineering plans and specifications
- C. For individual projects going to construction
 - 1. Detailed schedule that includes “on or before” dates as applicable:
 - a. Projected start of construction
 - b. Projected Initiation of Operations
 - c. Operation and maintenance manual on or before date
 - d. Complete construction
 - e. List of required permits
 - f. Site certification or letter in lieu of for each individual project

Construction Only

- A. How the project award type addresses state goals and priorities
 - 1. Scorecard summaries identifying Critical Needs
 - 2. Additional Priority Areas
- B. Project information
 - 1. Description of each individual project
 - 2. Detailed individual project budget(s)
 - 3. Scorecard summary for each system
 - 4. Maps of project areas
 - 5. Preliminary engineering report(s) (or facilities plan)
 - 6. Engineering plans and specifications (Standard Projects only)
 - 7. Detailed schedule for each individual projects which includes “on or before” dates:
 - a. Verification of a comprehensive asset management plan
 - i. Capital Improvement Plan submittal
 - b. Final Scorecard Summary
 - c. Plan of Operation(s) for every individual project where a new facility is planned, or expansion or upgrade of existing facility (Standard Projects only)
 - d. Projected start of construction
 - e. Initiate operation on or before date
 - f. Operation and maintenance manual on or before date (if applicable)
 - g. Complete construction on or before date
 - h. List of required permits (as needed) (Standard Projects only)
 - i. Site certification or letter in lieu of for each individual project (as needed) (Standard Projects only)
- C. Enforcement and Compliance CAP/ER and approved CAP/ER documents, including plans and specifications and a construction budget and schedule (if applicable)

Appendix C: Non-Competitive Grant Allocations and Co-Funding Requirements by City and County

County	City	ATPI	Representative Population		Base Allocation	Population Allocation	ATPI-Population Allocation	Total Allocation	Co-Funding Level
Anderson		50	29,141	0.42%	\$2,105,263.00	\$1,053,217.99	\$1,922,888.23	\$5,081,369.22	15%
Bedford		70	25,617	0.37%	\$2,105,263.00	\$925,853.11	\$1,014,212.85	\$4,045,328.96	25%
Benton		40	11,704	0.17%	\$2,105,263.00	\$423,007.56	\$926,755.45	\$3,455,026.01	15%
Bledsoe		10	13,089	0.19%	\$2,105,263.00	\$473,064.42	\$1,554,635.44	\$4,132,962.86	15%
Blount		90	91,499	1.32%	\$2,105,263.00	\$3,306,969.33	\$1,207,524.45	\$6,619,756.78	35%
Bradley		60	61,264	0.89%	\$2,105,263.00	\$2,214,211.84	\$3,234,036.57	\$7,553,511.41	25%
Campbell		10	29,688	0.43%	\$2,105,263.00	\$1,072,987.74	\$3,526,168.30	\$6,704,419.04	15%
Cannon		70	11,803	0.17%	\$2,105,263.00	\$426,585.64	\$467,297.27	\$2,999,145.91	25%
Carroll		40	13,876	0.20%	\$2,105,263.00	\$501,508.28	\$1,098,740.49	\$3,705,511.77	15%
Carter		30	41,810	0.60%	\$2,105,263.00	\$1,511,102.72	\$3,862,404.85	\$7,478,770.57	15%
Cheatham		90	30,983	0.45%	\$2,105,263.00	\$1,119,791.81	\$408,886.76	\$3,633,941.57	35%
Chester		80	11,033	0.16%	\$2,105,263.00	\$398,756.19	\$291,207.93	\$2,795,227.12	35%
Claiborne		20	27,330	0.40%	\$2,105,263.00	\$987,764.59	\$2,885,421.11	\$5,978,448.69	15%
Clay		0	6,159	0.09%	\$2,105,263.00	\$222,599.42	\$812,811.41	\$3,140,673.82	15%
Cocke		10	28,914	0.42%	\$2,105,263.00	\$1,045,013.73	\$3,434,237.07	\$6,584,513.80	15%
Coffee		70	25,338	0.37%	\$2,105,263.00	\$915,769.45	\$1,003,166.85	\$4,024,199.30	25%
Crockett		50	7,916	0.11%	\$2,105,263.00	\$286,101.15	\$522,342.51	\$2,913,706.67	15%
Cumberland		50	49,074	0.71%	\$2,105,263.00	\$1,773,639.20	\$3,238,180.47	\$7,117,082.66	15%
Metro Government of Nashville and Davidson County		60	689,447	9.97%	\$2,105,263.00	\$24,971,087.46	\$36,394,894.37	\$63,418,244.83	25%
Decatur		20	8,528	0.12%	\$2,105,263.00	\$308,220.14	\$900,361.19	\$3,313,844.32	15%
DeKalb		40	14,095	0.20%	\$2,105,263.00	\$509,423.41	\$1,116,081.52	\$3,730,767.93	15%
Dickson		80	36,227	0.52%	\$2,105,263.00	\$1,309,321.17	\$956,185.06	\$4,370,769.23	35%
Dyer		40	16,741	0.24%	\$2,105,263.00	\$605,055.50	\$1,325,599.20	\$4,035,917.70	15%
Fayette		80	25,112	0.36%	\$2,105,263.00	\$907,601.33	\$662,812.80	\$3,675,677.12	35%

County	City	ATPI	Representative Population		Base Allocation	Population Allocation	ATPI-Population Allocation	Total Allocation	Co-Funding Level
Fentress		20	15,999	0.23%	\$2,105,263.00	\$578,238.04	\$1,689,127.42	\$4,372,628.46	15%
Franklin		80	26,108	0.38%	\$2,105,263.00	\$943,598.90	\$689,101.48	\$3,737,963.38	35%
Gibson		50	25,306	0.37%	\$2,105,263.00	\$914,612.90	\$1,669,833.21	\$4,689,709.11	15%
Giles		70	21,112	0.31%	\$2,105,263.00	\$763,032.78	\$835,853.60	\$3,704,149.38	25%
Grainger		40	20,122	0.29%	\$2,105,263.00	\$727,252.07	\$1,593,316.23	\$4,425,831.30	15%
Greene		40	48,460	0.70%	\$2,105,263.00	\$1,751,447.93	\$3,837,198.32	\$7,693,909.25	15%
Grundy		0	10,730	0.16%	\$2,105,263.00	\$387,805.12	\$1,416,052.35	\$3,909,120.47	15%
Hamblen		60	34,068	0.49%	\$2,105,263.00	\$1,231,290.30	\$1,798,399.68	\$5,134,952.98	25%
Hamilton		80	111,670	1.61%	\$2,105,263.00	\$4,035,992.36	\$2,947,447.63	\$9,088,702.99	35%
Hancock		0	5,380	0.08%	\$2,105,263.00	\$194,444.69	\$710,005.74	\$3,009,713.44	15%
Hardeman		20	16,121	0.23%	\$2,105,263.00	\$582,647.38	\$1,702,007.82	\$4,389,918.20	15%
Hardin		30	19,618	0.28%	\$2,105,263.00	\$709,036.43	\$1,812,309.45	\$4,626,608.88	15%
Hawkins		40	36,941	0.53%	\$2,105,263.00	\$1,335,126.66	\$2,925,091.69	\$6,365,481.35	15%
Haywood		0	7,659	0.11%	\$2,105,263.00	\$276,812.62	\$1,010,768.40	\$3,392,844.02	15%
Henderson		40	18,595	0.27%	\$2,105,263.00	\$672,063.02	\$1,472,404.10	\$4,249,730.13	15%
Henry		30	20,731	0.30%	\$2,105,263.00	\$749,262.63	\$1,915,128.32	\$4,769,653.94	15%
Hickman		60	21,393	0.31%	\$2,105,263.00	\$773,188.72	\$1,129,305.04	\$4,007,756.77	25%
Houston		50	5,727	0.08%	\$2,105,263.00	\$206,986.01	\$377,899.90	\$2,690,148.91	15%
Humphreys		70	11,246	0.16%	\$2,105,263.00	\$406,454.47	\$445,244.87	\$2,956,962.33	25%
Jackson		30	10,697	0.15%	\$2,105,263.00	\$386,612.43	\$988,188.10	\$3,480,063.54	15%
Jefferson		70	40,449	0.58%	\$2,105,263.00	\$1,461,913.27	\$1,601,432.47	\$5,168,608.74	25%
Johnson		10	15,533	0.22%	\$2,105,263.00	\$561,395.80	\$1,844,919.57	\$4,511,578.37	15%
Knox		90	264,725	3.83%	\$2,105,263.00	\$9,567,727.04	\$3,493,610.97	\$15,166,601.01	35%
Lake		0	1,339	0.02%	\$2,105,263.00	\$48,394.32	\$176,709.61	\$2,330,366.93	15%
Lauderdale		0	13,717	0.20%	\$2,105,263.00	\$495,761.68	\$1,810,250.70	\$4,411,275.39	15%
Lawrence		50	29,997	0.43%	\$2,105,263.00	\$1,084,155.66	\$1,979,371.96	\$5,168,790.62	15%
Lewis		30	8,914	0.13%	\$2,105,263.00	\$322,171.00	\$823,474.69	\$3,250,908.69	15%
Lincoln		60	27,723	0.40%	\$2,105,263.00	\$1,001,968.45	\$1,463,456.45	\$4,570,687.89	25%

County	City	ATPI	Representative Population		Base Allocation	Population Allocation	ATPI-Population Allocation	Total Allocation	Co-Funding Level
Loudon		90	38,778	0.56%	\$2,105,263.00	\$1,401,519.76	\$511,758.41	\$4,018,541.18	35%
Macon		50	18,427	0.27%	\$2,105,263.00	\$665,991.15	\$1,215,917.83	\$3,987,171.97	15%
Madison		50	30,618	0.44%	\$2,105,263.00	\$1,106,599.93	\$2,020,349.05	\$5,232,211.98	15%
Marion		60	20,574	0.30%	\$2,105,263.00	\$743,588.31	\$1,086,071.24	\$3,934,922.55	25%
Marshall		80	20,313	0.29%	\$2,105,263.00	\$734,155.22	\$536,146.72	\$3,375,564.93	35%
Maury		90	4,495	0.06%	\$2,105,263.00	\$162,458.90	\$59,321.11	\$2,327,043.01	35%
McMinn		50	33,334	0.48%	\$2,105,263.00	\$1,204,761.97	\$2,199,566.12	\$5,509,591.09	15%
McNairy		10	16,646	0.24%	\$2,105,263.00	\$601,622.00	\$1,977,115.25	\$4,684,000.25	15%
Meigs		40	11,195	0.16%	\$2,105,263.00	\$404,611.22	\$886,451.41	\$3,396,325.62	15%
Monroe		50	32,470	0.47%	\$2,105,263.00	\$1,173,535.17	\$2,142,554.50	\$5,421,352.67	15%
Montgomery		80	53,347	0.77%	\$2,105,263.00	\$1,928,074.55	\$1,408,054.88	\$5,441,392.43	35%
Metro Government of Lynchburg and Moore County		80	6,461	0.09%	\$2,105,263.00	\$233,514.34	\$170,533.35	\$2,509,310.69	35%
Morgan		10	19,477	0.28%	\$2,105,263.00	\$703,940.39	\$2,313,364.99	\$5,122,568.38	15%
Obion		20	12,650	0.18%	\$2,105,263.00	\$457,198.02	\$1,335,549.84	\$3,898,010.86	15%
Overton		60	18,606	0.27%	\$2,105,263.00	\$672,460.59	\$982,183.41	\$3,759,907.00	25%
Perry		10	6,450	0.09%	\$2,105,263.00	\$233,116.78	\$766,093.56	\$3,104,473.34	15%
Pickett		20	4,203	0.06%	\$2,105,263.00	\$151,905.40	\$443,740.39	\$2,700,908.79	15%
Polk		50	15,578	0.23%	\$2,105,263.00	\$563,022.20	\$1,027,924.67	\$3,696,209.87	15%
Putnam		70	36,725	0.53%	\$2,105,263.00	\$1,327,319.96	\$1,453,994.10	\$4,886,577.06	25%
Rhea		30	22,385	0.32%	\$2,105,263.00	\$809,041.72	\$2,067,924.72	\$4,982,229.44	15%
Roane		60	36,115	0.52%	\$2,105,263.00	\$1,305,273.25	\$1,906,457.80	\$5,316,994.05	25%
Robertson		90	31,986	0.46%	\$2,105,263.00	\$1,156,042.37	\$422,123.49	\$3,683,428.86	35%
Rutherford		100	96,115	1.39%	\$2,105,263.00	\$3,473,801.43	\$0.00	\$5,579,064.43	35%
Scott		0	16,793	0.24%	\$2,105,263.00	\$606,934.90	\$2,216,194.51	\$4,928,392.40	15%
Sequatchie		40	10,469	0.15%	\$2,105,263.00	\$378,372.03	\$828,964.70	\$3,312,599.72	15%
Sevier		80	70,117	1.01%	\$2,105,263.00	\$2,534,178.17	\$1,850,686.72	\$6,490,127.89	35%
Shelby		30	107,162	1.55%	\$2,105,263.00	\$3,873,063.61	\$9,899,617.99	\$15,877,944.60	15%

County	City	ATPI	Representative Population		Base Allocation	Population Allocation	ATPI-Population Allocation	Total Allocation	Co-Funding Level
Smith		70	14,760	0.21%	\$2,105,263.00	\$533,457.93	\$584,369.04	\$3,223,089.97	25%
Stewart		60	11,526	0.17%	\$2,105,263.00	\$416,574.26	\$608,440.61	\$3,130,277.87	25%
Sullivan		50	73,752	1.07%	\$2,105,263.00	\$2,665,554.84	\$4,866,574.68	\$9,637,392.52	15%
Sumner		100	67,761	0.98%	\$2,105,263.00	\$2,449,027.30	\$0.00	\$4,554,290.30	35%
Tipton		60	31,772	0.46%	\$2,105,263.00	\$1,148,307.96	\$1,677,197.21	\$4,930,768.16	25%
Metro Government of Trousdale and Hartsville		70	11,615	0.17%	\$2,105,263.00	\$419,790.91	\$459,854.09	\$2,984,908.00	25%
Unicoi		20	11,845	0.17%	\$2,105,263.00	\$428,103.60	\$1,250,560.30	\$3,783,926.91	15%
Union		20	16,329	0.24%	\$2,105,263.00	\$590,164.94	\$1,723,967.85	\$4,419,395.79	15%
Van Buren		50	4,706	0.07%	\$2,105,263.00	\$170,084.89	\$310,528.53	\$2,585,876.43	15%
Warren		30	27,165	0.39%	\$2,105,263.00	\$981,801.13	\$2,509,500.78	\$5,596,564.91	15%
Washington		70	56,095	0.81%	\$2,105,263.00	\$2,027,393.14	\$2,220,879.49	\$6,353,535.62	25%
Wayne		30	10,366	0.15%	\$2,105,263.00	\$374,649.39	\$957,610.35	\$3,437,522.73	15%
Weakley		40	14,723	0.21%	\$2,105,263.00	\$532,120.67	\$1,165,808.31	\$3,803,191.99	15%
White		60	22,353	0.32%	\$2,105,263.00	\$807,885.17	\$1,179,982.03	\$4,093,130.21	25%
Williamson		100	97,585	1.41%	\$2,105,263.00	\$3,526,930.37	\$0.00	\$5,632,193.37	35%
Wilson		100	68,464	0.99%	\$2,105,263.00	\$2,474,435.22	\$0.00	\$4,579,698.22	35%
McNairy	Adamsville	20	2,265	0.03%	\$561,798.00	\$81,861.94	\$239,132.05	\$882,791.98	15%
Crockett	Alamo	40	2,336	0.03%	\$561,798.00	\$84,428.03	\$184,971.01	\$831,197.04	15%
Blount	Alcoa	60	10,978	0.16%	\$561,798.00	\$396,768.37	\$579,512.49	\$1,538,078.87	25%
DeKalb	Alexandria	40	981	0.01%	\$561,798.00	\$35,455.44	\$77,678.32	\$674,931.76	15%
Putnam	Algood	50	3,963	0.06%	\$561,798.00	\$143,231.29	\$261,501.19	\$966,530.47	15%
Fentress	Allardt	60	555	0.01%	\$561,798.00	\$20,058.89	\$29,297.63	\$611,154.52	25%
Shelby	Arlington	80	14,549	0.21%	\$561,798.00	\$525,831.94	\$384,010.17	\$1,471,640.11	35%
Cheatham	Ashland City	70	5,193	0.08%	\$561,798.00	\$187,686.11	\$205,598.13	\$955,082.25	25%
McMinn	Athens	30	14,084	0.20%	\$561,798.00	\$509,025.85	\$1,301,078.92	\$2,371,902.77	15%
Tipton	Atoka	80	10,008	0.14%	\$561,798.00	\$361,710.50	\$264,153.81	\$1,187,662.31	35%
Carroll	Atwood	40	940	0.01%	\$561,798.00	\$33,973.61	\$74,431.83	\$670,203.44	15%

County	City	ATPI	Representative Population		Base Allocation	Population Allocation	ATPI-Population Allocation	Total Allocation	Co-Funding Level
Greene	Baileyton	30	436	0.01%	\$561,798.00	\$15,757.97	\$40,277.65	\$617,833.62	15%
Shelby	Bartlett	90	57,786	0.84%	\$561,798.00	\$2,088,509.49	\$762,609.51	\$3,412,917.00	35%
Putnam	Baxter	50	1,578	0.02%	\$561,798.00	\$57,032.29	\$104,125.38	\$722,955.67	15%
Bedford	Bell Buckle	80	410	0.01%	\$561,798.00	\$14,818.28	\$10,821.65	\$587,437.92	35%
Davidson	Belle Meade	100	2,901	0.04%	\$561,798.00	\$104,848.34	\$0.00	\$666,646.34	35%
Crockett	Bells	60	2,463	0.04%	\$561,798.00	\$89,018.08	\$130,018.15	\$780,834.23	25%
Polk	Benton	40	1,523	0.02%	\$561,798.00	\$55,044.47	\$120,595.40	\$737,437.87	15%
Davidson	Berry Hill	90	2,112	0.03%	\$561,798.00	\$76,332.19	\$27,872.34	\$666,002.54	35%
McNairy	Bethel Springs	10	742	0.01%	\$561,798.00	\$26,817.47	\$88,130.45	\$676,745.92	15%
Benton	Big Sandy	10	486	0.01%	\$561,798.00	\$17,565.08	\$57,724.26	\$637,087.34	15%
Grainger	Blaine	50	2,084	0.03%	\$561,798.00	\$75,320.21	\$137,514.12	\$774,632.34	15%
Sullivan	Bluff City	50	1,822	0.03%	\$561,798.00	\$65,850.97	\$120,225.88	\$747,874.85	15%
Hardeman	Bolivar	20	5,205	0.08%	\$561,798.00	\$188,119.82	\$549,528.61	\$1,299,446.43	15%
Gibson	Bradford	30	1,001	0.01%	\$561,798.00	\$36,178.28	\$92,472.31	\$690,448.59	15%
Williamson	Brentwood	100	45,373	0.66%	\$561,798.00	\$1,639,877.15	\$0.00	\$2,201,675.15	35%
Tipton	Brighton	60	2,888	0.04%	\$561,798.00	\$104,378.49	\$152,453.28	\$818,629.77	25%
Sullivan	Bristol	40	27,147	0.39%	\$561,798.00	\$981,150.57	\$2,149,575.38	\$3,692,523.95	15%
Haywood	Brownsville	10	9,788	0.14%	\$561,798.00	\$353,759.23	\$1,162,561.82	\$2,078,119.05	15%
Carroll	Bruceton	30	1,507	0.02%	\$561,798.00	\$54,466.20	\$139,216.55	\$755,480.75	15%
Hawkins	Bulls Gap	50	756	0.01%	\$561,798.00	\$27,323.46	\$49,885.16	\$639,006.62	15%
Pickett	Byrdstown	30	798	0.01%	\$561,798.00	\$28,841.42	\$73,719.18	\$664,358.61	15%
Benton	Camden	30	3,674	0.05%	\$561,798.00	\$132,786.21	\$339,403.86	\$1,033,988.07	15%
Smith	Carthage	60	2,291	0.03%	\$561,798.00	\$82,801.63	\$120,938.52	\$765,538.16	25%
Campbell	Caryville	30	2,212	0.03%	\$561,798.00	\$81,139.00	\$205,598.00	\$848,535.00	15%
Clay	Celina	10	1,422	0.02%	\$561,798.00	\$51,394.12	\$168,896.91	\$782,089.02	15%
Hickman	Centerville	60	3,532	0.05%	\$561,798.00	\$127,654.03	\$186,449.09	\$875,901.12	25%
Marshall	Chapel Hill	80	1,717	0.02%	\$561,798.00	\$62,056.05	\$45,318.95	\$669,173.00	35%
Dickson	Charlotte	70	1,656	0.02%	\$561,798.00	\$59,851.38	\$65,563.36	\$687,212.73	25%

County	City	ATPI	Representative Population		Base Allocation	Population Allocation	ATPI-Population Allocation	Total Allocation	Co-Funding Level
Hamilton	Chattanooga	60	181,099	2.62%	\$561,798.00	\$6,545,304.75	\$9,559,950.19	\$16,667,052.93	25%
Hawkins	Church Hill	50	6,998	0.10%	\$561,798.00	\$252,922.67	\$461,767.68	\$1,276,488.35	15%
Carroll	Clarksburg	70	379	0.01%	\$561,798.00	\$13,697.87	\$15,005.14	\$590,501.01	25%
Montgomery	Clarksville	60	166,722	2.41%	\$561,798.00	\$6,025,689.25	\$8,801,009.48	\$15,388,496.73	25%
Bradley	Cleveland	50	47,356	0.68%	\$561,798.00	\$1,711,547.01	\$3,124,817.10	\$5,398,162.10	15%
Wayne	Clifton	20	2,651	0.04%	\$561,798.00	\$95,812.80	\$279,884.79	\$937,495.60	15%
Anderson	Clinton	50	10,056	0.15%	\$561,798.00	\$363,445.32	\$663,551.84	\$1,588,795.16	15%
Hamilton	Collegedale	70	11,109	0.16%	\$561,798.00	\$401,502.99	\$439,820.84	\$1,403,121.84	25%
Shelby	Collierville	100	51,324	0.74%	\$561,798.00	\$1,854,959.00	\$0.00	\$2,416,757.00	35%
Wayne	Collinwood	30	898	0.01%	\$561,798.00	\$32,455.64	\$82,957.18	\$677,210.81	15%
Maury	Columbia	50	41,690	0.60%	\$561,798.00	\$1,506,765.66	\$2,750,942.32	\$4,819,505.99	15%
Putnam	Cookeville	50	34,842	0.50%	\$561,798.00	\$1,259,264.31	\$2,299,072.50	\$4,120,134.81	15%
Polk	Copperhill	20	443	0.01%	\$561,798.00	\$16,010.97	\$46,770.64	\$624,579.60	15%
Tipton	Covington	20	8,663	0.13%	\$561,798.00	\$313,099.33	\$914,614.09	\$1,789,511.42	15%
Franklin	Cowan	40	1,759	0.03%	\$561,798.00	\$63,574.02	\$139,282.54	\$764,654.56	15%
Cumberland	Crossville	30	12,071	0.17%	\$561,798.00	\$436,271.73	\$1,115,118.13	\$2,113,187.85	15%
Stewart	Cumberland City	10	305	0.00%	\$561,798.00	\$11,023.35	\$36,226.13	\$609,047.48	15%
Claiborne	Cumberland Gap	50	313	0.00%	\$561,798.00	\$11,312.49	\$20,653.51	\$593,764.00	15%
Jefferson	Dandridge	60	3,344	0.05%	\$561,798.00	\$120,859.30	\$176,524.85	\$859,182.15	25%
Rhea	Dayton	20	7,065	0.10%	\$561,798.00	\$255,344.19	\$745,901.94	\$1,563,044.14	15%
Meigs	Decatur	30	1,563	0.02%	\$561,798.00	\$56,490.16	\$144,389.83	\$762,677.99	15%
Decatur	Decaturville	20	807	0.01%	\$561,798.00	\$29,166.70	\$85,200.69	\$676,165.39	15%
Franklin	Decherd	50	2,379	0.03%	\$561,798.00	\$85,982.14	\$156,979.89	\$804,760.04	15%
Dickson	Dickson	60	16,058	0.23%	\$561,798.00	\$580,370.43	\$847,678.23	\$1,989,846.66	25%
Stewart	Dover	50	1,826	0.03%	\$561,798.00	\$65,995.54	\$120,489.82	\$748,283.36	15%
DeKalb	Dowelltown	50	342	0.00%	\$561,798.00	\$12,505.00	\$24,678.00	\$598,981.00	15%
Weakley	Dresden	50	3,019	0.04%	\$561,798.00	\$109,113.11	\$199,210.72	\$870,121.83	15%

County	City	ATPI	Representative Population		Base Allocation	Population Allocation	ATPI-Population Allocation	Total Allocation	Co-Funding Level
Sequatchie	Dunlap	40	5,357	0.08%	\$561,798.00	\$193,613.42	\$424,182.24	\$1,179,593.67	15%
Gibson	Dyer	40	2,308	0.03%	\$561,798.00	\$83,416.05	\$182,753.89	\$827,967.95	15%
Dyer	Dyersburg	30	16,164	0.23%	\$561,798.00	\$584,201.49	\$1,493,229.18	\$2,639,228.67	15%
Rutherford	Eagleville	90	813	0.01%	\$561,798.00	\$29,383.56	\$10,729.27	\$601,910.83	35%
Hamilton	East Ridge	60	22,167	0.32%	\$561,798.00	\$801,162.74	\$1,170,163.37	\$2,533,124.10	25%
McNairy	Eastview	40	763	0.01%	\$561,798.00	\$27,576.45	\$60,416.47	\$649,790.92	15%
Carter	Elizabethton	30	14,546	0.21%	\$561,798.00	\$525,723.51	\$1,343,758.45	\$2,431,279.97	15%
Giles	Elkton	70	545	0.01%	\$561,798.00	\$19,697.46	\$21,577.31	\$603,072.78	25%
McMinn	Englewood	30	1,483	0.02%	\$561,798.00	\$53,598.79	\$136,999.44	\$752,396.22	15%
Houston	Erin	40	1,224	0.02%	\$561,798.00	\$44,237.97	\$96,919.74	\$702,955.72	15%
Unicoi	Erwin	10	6,083	0.09%	\$561,798.00	\$219,852.62	\$722,503.43	\$1,504,154.04	15%
Franklin	Estill Springs	70	2,267	0.03%	\$561,798.00	\$81,934.22	\$89,753.70	\$733,485.92	25%
McMinn	Etowah	40	3,603	0.05%	\$561,798.00	\$130,220.12	\$285,295.62	\$977,313.73	15%
Knox	Farragut	90	23,506	0.34%	\$561,798.00	\$849,557.06	\$310,211.80	\$1,721,566.86	35%
Lincoln	Fayetteville	30	7,068	0.10%	\$561,798.00	\$255,452.62	\$652,941.34	\$1,470,191.96	15%
Davidson	Forest Hills	100	5,038	0.07%	\$561,798.00	\$182,084.08	\$0.00	\$743,882.08	35%
Williamson	Franklin	90	83,454	1.21%	\$561,798.00	\$3,016,205.84	\$1,101,353.52	\$4,679,357.36	35%
Crockett	Friendship	20	613	0.01%	\$561,798.00	\$22,155.13	\$64,718.74	\$648,671.87	15%
Blount	Friendsville	70	896	0.01%	\$561,798.00	\$32,383.35	\$35,473.89	\$629,655.25	25%
Jackson	Gainesboro	20	920	0.01%	\$561,798.00	\$33,250.77	\$97,130.90	\$692,179.66	15%
Sumner	Gallatin	70	44,431	0.64%	\$561,798.00	\$1,605,831.26	\$1,759,085.42	\$3,926,714.68	25%
Fayette	Gallaway	0	528	0.01%	\$561,798.00	\$19,083.05	\$69,680.86	\$650,561.91	15%
Lauderdale	Gates	10	664	0.01%	\$561,798.00	\$23,998.38	\$78,866.07	\$664,662.44	15%
Sevier	Gatlinburg	70	3,577	0.05%	\$561,798.00	\$129,280.42	\$141,618.43	\$832,696.85	25%
Shelby	Germantown	90	41,333	0.60%	\$561,798.00	\$1,493,862.92	\$545,477.09	\$2,601,138.01	35%
Gibson	Gibson	60	366	0.01%	\$561,798.00	\$13,228.02	\$19,320.60	\$594,346.62	25%
Weakley	Gleason	30	1,369	0.02%	\$561,798.00	\$49,478.58	\$126,468.12	\$737,744.71	15%
Davidson	Goodlettsville	70	17,789	0.26%	\$561,798.00	\$642,932.46	\$704,291.38	\$1,909,021.85	25%

County	City	ATPI	Representative Population		Base Allocation	Population Allocation	ATPI-Population Allocation	Total Allocation	Co-Funding Level
Smith	Gordonsville	60	1,363	0.02%	\$561,798.00	\$49,261.73	\$71,950.77	\$683,010.50	25%
Hardeman	Grand Junction	30	338	0.00%	\$561,798.00	\$12,216.04	\$31,224.42	\$605,238.46	15%
Rhea	Graysville	40	1,471	0.02%	\$561,798.00	\$53,165.08	\$116,477.89	\$731,440.98	15%
Robertson	Greenbrier	70	6,898	0.10%	\$561,798.00	\$249,308.46	\$273,101.47	\$1,084,207.92	25%
Greene	Greeneville	40	15,479	0.22%	\$561,798.00	\$559,444.13	\$1,225,670.51	\$2,346,912.64	15%
Weakley	Greenfield	40	2,031	0.03%	\$561,798.00	\$73,404.68	\$160,820.26	\$796,022.94	15%
Lauderdale	Halls	10	2,091	0.03%	\$561,798.00	\$75,573.21	\$248,356.84	\$885,728.05	15%
Roane	Harriman	30	5,892	0.09%	\$561,798.00	\$212,949.47	\$544,302.54	\$1,319,050.01	15%
Claiborne	Harrogate	60	4,400	0.06%	\$561,798.00	\$159,025.40	\$232,269.54	\$953,092.94	25%
Chester	Henderson	50	6,308	0.09%	\$561,798.00	\$227,984.60	\$416,237.57	\$1,206,020.16	15%
Sumner	Hendersonville	80	61,753	0.89%	\$561,798.00	\$2,231,885.34	\$1,629,925.08	\$4,423,608.42	35%
Lauderdale	Henning	0	871	0.01%	\$561,798.00	\$31,479.80	\$114,947.03	\$708,224.83	15%
Henry	Henry	30	446	0.01%	\$561,798.00	\$16,119.39	\$41,201.45	\$619,118.84	15%
Lewis	Hohenwald	20	3,668	0.05%	\$561,798.00	\$132,569.36	\$387,256.66	\$1,081,624.02	15%
Carroll	Hollow Rock	30	683	0.01%	\$561,798.00	\$24,685.08	\$63,095.49	\$649,578.57	15%
Obion	Hornbeak	50	511	0.01%	\$561,798.00	\$18,468.63	\$33,718.67	\$613,985.31	15%
Hardeman	Hornsby	40	264	0.00%	\$561,798.00	\$9,541.52	\$20,904.26	\$592,243.78	15%
Gibson	Humboldt	20	7,874	0.11%	\$561,798.00	\$284,583.18	\$831,313.79	\$1,677,694.97	15%
Carroll	Huntingdon	10	4,439	0.06%	\$561,798.00	\$160,434.94	\$527,238.65	\$1,249,471.59	15%
Franklin	Huntland	60	886	0.01%	\$561,798.00	\$32,021.93	\$46,770.64	\$640,590.57	25%
Scott	Huntsville	0	1,270	0.02%	\$561,798.00	\$45,900.51	\$167,603.59	\$775,302.10	15%
Campbell	Jacksboro	50	2,306	0.03%	\$561,798.00	\$83,416.00	\$152,453.00	\$797,667.00	15%
Madison	Jackson	30	68,205	0.99%	\$561,798.00	\$2,465,074.41	\$6,300,773.08	\$9,327,645.49	15%
Fentress	Jamestown	0	1,935	0.03%	\$561,798.00	\$69,935.03	\$255,364.52	\$887,097.55	15%
Marion	Jasper	50	3,612	0.05%	\$561,798.00	\$130,545.40	\$238,340.22	\$930,683.61	15%
Jefferson	Jefferson City	40	8,419	0.12%	\$561,798.00	\$304,280.65	\$666,639.96	\$1,532,718.61	15%
Campbell	Jellico	0	2,154	0.03%	\$561,798.00	\$77,850.16	\$284,266.24	\$923,914.40	15%
Washington	Johnson City	50	71,046	1.03%	\$561,798.00	\$2,567,754.22	\$4,688,017.47	\$7,817,569.69	15%

County	City	ATPI	Representative Population		Base Allocation	Population Allocation	ATPI-Population Allocation	Total Allocation	Co-Funding Level
Washington	Jonesborough	70	5,860	0.08%	\$561,798.00	\$211,792.92	\$232,005.59	\$1,005,596.51	25%
Obion	Kenton	40	1,205	0.02%	\$561,798.00	\$43,551.27	\$95,415.27	\$700,764.54	15%
Marion	Kimball	60	1,545	0.02%	\$561,798.00	\$55,839.60	\$81,558.28	\$699,195.88	25%
Sullivan	Kingsport	40	55,442	0.80%	\$561,798.00	\$2,003,792.32	\$4,390,052.61	\$6,955,642.93	15%
Roane	Kingston	60	5,953	0.09%	\$561,798.00	\$215,154.14	\$314,250.13	\$1,091,202.26	25%
Cheatham	Kingston Springs	90	2,824	0.04%	\$561,798.00	\$102,065.39	\$37,268.70	\$701,132.10	35%
Knox	Knoxville	50	190,740	2.76%	\$561,798.00	\$6,893,751.08	\$12,586,105.52	\$20,041,654.60	15%
Campbell	La Follette	10	7,430	0.11%	\$561,798.00	\$268,536.07	\$882,492.27	\$1,712,826.34	15%
Fayette	La Grange	60	123	0.00%	\$561,798.00	\$4,445.48	\$6,492.99	\$572,736.47	25%
Rutherford	La Vergne	70	38,719	0.56%	\$561,798.00	\$1,399,387.38	\$1,532,939.35	\$3,494,124.73	25%
Macon	Lafayette	40	5,584	0.08%	\$561,798.00	\$201,817.69	\$442,156.74	\$1,205,772.43	15%
Shelby	Lakeland	70	13,904	0.20%	\$561,798.00	\$502,520.26	\$550,478.80	\$1,614,797.07	25%
Hamilton	Lakesite	80	1,856	0.03%	\$561,798.00	\$67,079.81	\$48,987.76	\$677,865.56	35%
Lawrence	Lawrenceburg	30	11,633	0.17%	\$561,798.00	\$420,441.47	\$1,074,655.72	\$2,056,895.19	15%
Wilson	Lebanon	60	38,431	0.56%	\$561,798.00	\$1,388,978.44	\$2,028,716.04	\$3,979,492.48	25%
Loudon	Lenoir City	50	10,117	0.15%	\$561,798.00	\$365,649.99	\$667,576.96	\$1,595,024.95	15%
Marshall	Lewisburg	50	12,288	0.18%	\$561,798.00	\$444,114.57	\$810,831.84	\$1,816,744.41	15%
Henderson	Lexington	30	7,956	0.12%	\$561,798.00	\$287,546.84	\$734,974.72	\$1,584,319.55	15%
DeKalb	Liberty	30	334	0.00%	\$561,798.00	\$12,216.00	\$31,224.00	\$605,238.00	15%
Perry	Linden	10	997	0.01%	\$561,798.00	\$36,033.71	\$118,417.87	\$716,249.58	15%
Overton	Livingston	50	3,905	0.06%	\$561,798.00	\$141,135.04	\$257,674.02	\$960,607.06	15%
Perry	Lobelville	30	919	0.01%	\$561,798.00	\$33,214.62	\$84,897.16	\$679,909.78	15%
Hamilton	Lookout Mountain	90	2,058	0.03%	\$561,798.00	\$74,380.52	\$27,159.70	\$663,338.22	35%
Lawrence	Loretto	50	1,739	0.03%	\$561,798.00	\$62,851.18	\$114,749.07	\$739,398.24	15%
Loudon	Loudon	60	5,991	0.09%	\$561,798.00	\$216,527.54	\$316,256.09	\$1,094,581.63	25%
Union	Luttrell	20	1,017	0.01%	\$561,798.00	\$36,756.55	\$107,371.87	\$705,926.42	15%
Giles	Lynnville	50	292	0.00%	\$561,798.00	\$10,553.50	\$19,267.81	\$591,619.32	15%

County	City	ATPI	Representative Population		Base Allocation	Population Allocation	ATPI-Population Allocation	Total Allocation	Co-Funding Level
Monroe	Madisonville	50	5,132	0.07%	\$561,798.00	\$185,481.44	\$338,638.43	\$1,085,917.87	15%
Coffee	Manchester	60	12,212	0.18%	\$561,798.00	\$441,367.77	\$644,653.54	\$1,647,819.31	25%
Weakley	Martin	30	10,825	0.16%	\$561,798.00	\$391,238.63	\$1,000,012.74	\$1,953,049.36	15%
Blount	Maryville	70	31,907	0.46%	\$561,798.00	\$1,153,187.14	\$1,263,242.75	\$2,978,227.89	25%
Tipton	Mason	0	1,337	0.02%	\$561,798.00	\$48,322.04	\$176,445.67	\$786,565.70	15%
Crockett	Maury City	50	583	0.01%	\$561,798.00	\$21,070.87	\$38,469.64	\$621,338.51	15%
Union	Maynardville	30	2,456	0.04%	\$561,798.00	\$88,765.09	\$226,885.11	\$877,448.19	15%
Humphreys	McEwen	50	1,643	0.02%	\$561,798.00	\$59,381.53	\$108,414.45	\$729,593.98	15%
Carroll	McKenzie	30	5,529	0.08%	\$561,798.00	\$199,829.87	\$510,768.63	\$1,272,396.50	15%
Carroll	McLemoresville	70	288	0.00%	\$561,798.00	\$10,408.94	\$11,402.32	\$583,609.26	25%
Warren	McMinnville	20	13,788	0.20%	\$561,798.00	\$498,327.78	\$1,455,696.53	\$2,515,822.31	15%
Shelby	Memphis	10	633,104	9.15%	\$561,798.00	\$22,881,731.08	\$75,196,417.88	\$98,639,946.95	15%
McNairy	Michie	40	679	0.01%	\$561,798.00	\$24,540.51	\$53,765.12	\$640,103.63	15%
Hardeman	Middleton	30	658	0.01%	\$561,798.00	\$23,781.53	\$60,785.99	\$646,365.52	15%
Gibson	Milan	40	8,171	0.12%	\$561,798.00	\$295,317.40	\$647,002.63	\$1,504,118.03	15%
Sumner	Millersville	80	6,299	0.09%	\$561,798.00	\$227,659.32	\$166,257.48	\$955,714.80	35%
Shelby	Millington	40	10,582	0.15%	\$561,798.00	\$382,456.09	\$837,912.35	\$1,782,166.44	15%
Sumner	Mitchellville	60	163	0.00%	\$561,798.00	\$5,891.17	\$8,604.53	\$576,293.70	25%
Grundy	Monteagle	40	1,393	0.02%	\$561,798.00	\$50,346.00	\$110,301.64	\$722,445.63	15%
Putnam	Monterey	30	2,746	0.04%	\$561,798.00	\$99,246.31	\$253,675.29	\$914,719.59	15%
Hamblen	Morristown	30	30,431	0.44%	\$561,798.00	\$1,099,841.35	\$2,811,213.63	\$4,472,852.98	15%
Fayette	Moscow	40	572	0.01%	\$561,798.00	\$20,673.30	\$45,292.56	\$627,763.86	15%
Greene	Mosheim	50	2,479	0.04%	\$561,798.00	\$89,596.36	\$163,578.46	\$814,972.82	15%
Hawkins	Mount Carmel	50	5,473	0.08%	\$561,798.00	\$197,805.91	\$361,139.54	\$1,120,743.45	15%
Wilson	Mount Juliet	90	39,289	0.57%	\$561,798.00	\$1,419,988.39	\$518,502.15	\$2,500,288.54	35%
Maury	Mount Pleasant	50	4,784	0.07%	\$561,798.00	\$172,903.98	\$315,675.42	\$1,050,377.40	15%
Johnson	Mountain City	10	2,415	0.03%	\$561,798.00	\$87,283.26	\$286,839.68	\$935,920.94	15%
Tipton	Munford	60	6,302	0.09%	\$561,798.00	\$227,767.74	\$332,673.32	\$1,122,239.07	25%

County	City	ATPI	Representative Population		Base Allocation	Population Allocation	ATPI-Population Allocation	Total Allocation	Co-Funding Level
Rutherford	Murfreesboro	80	152,769	2.21%	\$561,798.00	\$5,521,398.02	\$4,032,225.55	\$10,115,421.57	35%
Humphreys	New Johnsonville	70	1,804	0.03%	\$561,798.00	\$65,200.41	\$71,422.88	\$698,421.30	25%
Dyer	Newbern	40	3,349	0.05%	\$561,798.00	\$121,040.01	\$265,183.19	\$948,021.20	15%
Cocke	Newport	0	6,868	0.10%	\$561,798.00	\$248,224.19	\$906,379.08	\$1,716,401.27	15%
McMinn	Niota	40	772	0.01%	\$561,798.00	\$27,901.73	\$61,129.12	\$650,828.85	15%
Williamson	Nolensville	100	13,829	0.20%	\$561,798.00	\$499,809.60	\$0.00	\$1,061,607.60	35%
Anderson	Norris	70	1,599	0.02%	\$561,798.00	\$57,791.28	\$63,306.65	\$682,895.92	25%
Davidson	Oak Hill	100	4,891	0.07%	\$561,798.00	\$176,771.19	\$0.00	\$738,569.19	35%
Anderson	Oak Ridge	80	31,402	0.45%	\$561,798.00	\$1,134,935.36	\$828,832.73	\$2,525,566.09	35%
Morgan	Oakdale	20	191	0.00%	\$561,798.00	\$6,903.15	\$20,165.22	\$588,866.37	15%
Fayette	Oakland	90	8,936	0.13%	\$561,798.00	\$322,966.13	\$117,929.58	\$1,002,693.71	35%
Obion	Obion	20	991	0.01%	\$561,798.00	\$35,816.86	\$104,626.87	\$702,241.73	15%
Anderson	Oliver Springs	50	3,297	0.05%	\$561,798.00	\$119,160.62	\$217,554.73	\$898,513.36	15%
Scott	Oneida	0	3,787	0.05%	\$561,798.00	\$136,870.27	\$499,775.42	\$1,198,443.69	15%
Henry	Paris	30	10,316	0.15%	\$561,798.00	\$372,842.28	\$952,991.35	\$1,887,631.63	15%
Cocke	Parrottsville	50	217	0.00%	\$561,798.00	\$7,842.84	\$14,318.89	\$583,959.73	15%
Decatur	Parsons	10	2,100	0.03%	\$561,798.00	\$75,898.49	\$249,425.81	\$887,122.30	15%
Cheatham	Pegram	80	2,072	0.03%	\$561,798.00	\$74,886.51	\$54,688.92	\$691,373.42	35%
Lincoln	Petersburg	30	528	0.01%	\$561,798.00	\$19,083.05	\$48,776.60	\$629,657.65	15%
Sevier	Pigeon Forge	70	6,343	0.09%	\$561,798.00	\$229,249.57	\$251,128.24	\$1,042,175.81	25%
Bledsoe	Pikeville	0	1,824	0.03%	\$561,798.00	\$65,923.26	\$240,715.70	\$868,436.96	15%
Fayette	Piperton	90	2,263	0.03%	\$561,798.00	\$81,789.65	\$29,865.11	\$673,452.77	35%
Sevier	Pittman Center	80	2,263	0.01%	\$561,798.00	\$16,408.53	\$59,730.22	\$637,936.75	35%
Sumner	Portland	70	13,156	0.19%	\$561,798.00	\$475,485.95	\$520,864.44	\$1,558,148.38	25%
Giles	Pulaski	20	8,397	0.12%	\$561,798.00	\$303,485.52	\$886,530.59	\$1,751,814.11	15%
Henry	Puryear	40	706	0.01%	\$561,798.00	\$25,516.35	\$55,903.05	\$643,217.40	15%
McNairy	Ramer	30	325	0.00%	\$561,798.00	\$11,746.19	\$30,023.48	\$603,567.67	15%

County	City	ATPI	Representative Population		Base Allocation	Population Allocation	ATPI-Population Allocation	Total Allocation	Co-Funding Level
Hamilton	Red Bank	60	11,899	0.17%	\$561,798.00	\$430,055.28	\$628,130.73	\$1,619,984.01	25%
Macon	Red Boiling Springs	10	1,205	0.02%	\$561,798.00	\$43,551.27	\$143,122.90	\$748,472.18	15%
Lake	Ridgely	0	1,690	0.02%	\$561,798.00	\$61,080.21	\$223,031.54	\$845,909.75	15%
Hamilton	Ridgeside	90	446	0.01%	\$561,798.00	\$16,119.39	\$5,885.92	\$583,803.31	35%
Robertson	Ridgetop	80	2,155	0.03%	\$561,798.00	\$77,886.30	\$56,879.64	\$696,563.95	35%
Lauderdale	Ripley	10	7,800	0.11%	\$561,798.00	\$281,908.66	\$926,438.72	\$1,770,145.38	15%
Obion	Rives	40	246	0.00%	\$561,798.00	\$8,890.97	\$19,478.97	\$590,167.93	15%
Roane	Rockwood	30	5,444	0.08%	\$561,798.00	\$196,757.79	\$502,916.34	\$1,261,472.13	15%
Anderson	Rocky Top	20	1,628	0.02%	\$561,798.00	\$58,839.40	\$171,879.46	\$792,516.86	15%
Hawkins	Rogersville	30	4,671	0.07%	\$561,798.00	\$168,819.92	\$431,506.65	\$1,162,124.57	15%
Fayette	Rossville	80	1,041	0.02%	\$561,798.00	\$37,623.96	\$27,476.43	\$626,898.39	35%
Gibson	Rutherford	50	1,163	0.02%	\$561,798.00	\$42,033.30	\$76,741.33	\$680,572.63	15%
Grainger	Rutledge	20	1,321	0.02%	\$561,798.00	\$47,743.76	\$139,467.30	\$749,009.06	15%
Henderson	Sardis	50	414	0.01%	\$561,798.00	\$14,962.84	\$27,318.06	\$604,078.91	15%
Hardin	Savannah	10	7,213	0.10%	\$561,798.00	\$260,693.23	\$856,718.27	\$1,679,209.50	15%
Henderson	Scotts Hill	40	877	0.01%	\$561,798.00	\$31,696.65	\$69,443.31	\$662,937.97	15%
McNairy	Selmer	20	4,446	0.06%	\$561,798.00	\$160,687.94	\$469,395.62	\$1,191,881.56	15%
Sevier	Sevierville	50	17,889	0.26%	\$561,798.00	\$646,546.68	\$1,180,417.54	\$2,388,762.22	15%
Weakley	Sharon	40	935	0.01%	\$561,798.00	\$33,792.90	\$74,035.91	\$669,626.81	15%
Bedford	Shelbyville	50	23,557	0.34%	\$561,798.00	\$851,400.31	\$1,554,424.28	\$2,967,622.59	15%
Hamilton	Signal Mountain	90	8,852	0.13%	\$561,798.00	\$319,930.19	\$116,821.02	\$998,549.21	35%
DeKalb	Smithville	10	5,004	0.07%	\$561,798.00	\$180,855.25	\$594,346.07	\$1,336,999.32	15%
Rutherford	Smyrna	80	53,070	0.77%	\$561,798.00	\$1,918,063.17	\$1,400,743.67	\$3,880,604.85	35%
Hancock	Sneedville	0	1,282	0.02%	\$561,798.00	\$46,334.22	\$169,187.24	\$777,319.46	15%
Hamilton	Soddy-Daisy	60	13,070	0.19%	\$561,798.00	\$472,377.72	\$689,946.10	\$1,724,121.82	25%
Fayette	Somerville	10	3,415	0.05%	\$561,798.00	\$123,425.40	\$405,613.88	\$1,090,837.27	15%
Smith	South Carthage	50	1,490	0.02%	\$561,798.00	\$53,851.78	\$98,318.64	\$713,968.42	15%

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Obion	South Fulton	20	2,245	0.03%	\$561,798.00	\$81,139.10	\$237,020.50	\$879,957.60	15%
Marion	South Pittsburg	30	3,106	0.04%	\$561,798.00	\$112,257.48	\$286,932.06	\$960,987.54	15%
White	Sparta	50	4,998	0.07%	\$561,798.00	\$180,638.40	\$329,796.35	\$1,072,232.75	15%
Van Buren	Spencer	20	1,462	0.02%	\$561,798.00	\$52,839.80	\$154,353.66	\$768,991.47	15%
Rhea	Spring City	20	1,949	0.03%	\$561,798.00	\$70,441.02	\$205,769.69	\$838,008.72	15%
Maury	Spring Hill	100	50,005	0.72%	\$561,798.00	\$1,807,287.53	\$0.00	\$2,369,085.53	35%
Robertson	Springfield	50	18,782	0.27%	\$561,798.00	\$678,821.60	\$1,239,342.74	\$2,479,962.34	15%
Lawrence	St. Joseph	50	790	0.01%	\$561,798.00	\$28,552.29	\$52,128.67	\$642,478.96	15%
Haywood	Stanton	0	417	0.01%	\$561,798.00	\$15,071.27	\$55,032.04	\$631,901.31	15%
Morgan	Sunbright	20	519	0.01%	\$561,798.00	\$18,757.77	\$54,794.50	\$635,350.26	15%
Hawkins	Surgoinsville	40	1,882	0.03%	\$561,798.00	\$68,019.50	\$149,022.02	\$778,839.52	15%
Monroe	Sweetwater	50	6,312	0.09%	\$561,798.00	\$228,129.16	\$416,501.51	\$1,206,428.67	15%
Monroe	Tellico Plains	20	762	0.01%	\$561,798.00	\$27,540.31	\$80,449.72	\$669,788.03	15%
Houston	Tennessee Ridge	50	1,332	0.02%	\$561,798.00	\$48,141.33	\$87,892.90	\$697,832.23	15%
Williamson	Thompson's Station	100	7,485	0.11%	\$561,798.00	\$270,523.89	\$0.00	\$832,321.89	35%
Lake	Tiptonville	0	3,976	0.06%	\$561,798.00	\$143,701.13	\$524,718.00	\$1,230,217.13	15%
Hardeman	Toone	0	270	0.00%	\$561,798.00	\$9,758.38	\$35,632.26	\$607,188.64	15%
Grundy	Tracy City	40	1,406	0.02%	\$561,798.00	\$50,815.84	\$111,331.01	\$723,944.86	15%
Gibson	Trenton	40	4,240	0.06%	\$561,798.00	\$153,242.66	\$335,735.06	\$1,050,775.72	15%
Carroll	Trezevant	30	799	0.01%	\$561,798.00	\$28,877.57	\$73,811.56	\$664,487.13	15%
Dyer	Trimble	40	547	0.01%	\$561,798.00	\$19,769.75	\$43,312.99	\$624,880.74	15%
Obion	Troy	40	1,423	0.02%	\$561,798.00	\$51,430.26	\$112,677.12	\$725,905.38	15%
Coffee	Tullahoma	60	20,339	0.29%	\$561,798.00	\$735,094.91	\$1,073,665.93	\$2,370,558.84	25%
Greene	Tusculum	60	3,298	0.05%	\$561,798.00	\$119,196.77	\$174,096.58	\$855,091.34	25%
Obion	Union City	20	11,170	0.16%	\$561,798.00	\$403,707.66	\$1,179,295.78	\$2,144,801.45	15%
Dickson	Vanleer	50	374	0.01%	\$561,798.00	\$13,517.16	\$24,678.64	\$599,993.80	15%

County	City	ATPI	Representative Population		Base Allocation	Population Allocation	ATPI-Population Allocation	Total Allocation	Co-Funding Level
Monroe	Vonore	60	1,574	0.02%	\$561,798.00	\$56,887.72	\$83,089.15	\$701,774.87	25%
Hamilton	Walden	80	1,981	0.03%	\$561,798.00	\$71,597.57	\$52,287.04	\$685,682.61	35%
Morgan	Wartburg	20	848	0.01%	\$561,798.00	\$30,648.53	\$89,529.35	\$681,975.88	15%
Bedford	Wartrace	40	653	0.01%	\$561,798.00	\$23,600.82	\$51,706.37	\$637,105.18	15%
Wilson	Watertown	60	1,553	0.02%	\$561,798.00	\$56,128.74	\$81,980.59	\$699,907.33	25%
Humphreys	Waverly	60	4,297	0.06%	\$561,798.00	\$155,302.76	\$226,832.32	\$943,933.08	25%
Wayne	Waynesboro	30	2,317	0.03%	\$561,798.00	\$83,741.33	\$214,044.30	\$859,583.63	15%
Sumner	Westmoreland	40	2,718	0.04%	\$561,798.00	\$98,234.33	\$215,218.84	\$875,251.17	15%
Robertson	White House	80	12,982	0.19%	\$561,798.00	\$469,197.21	\$342,650.36	\$1,373,645.57	35%
Jefferson	White Pine	40	2,471	0.04%	\$561,798.00	\$89,307.22	\$195,660.69	\$846,765.91	15%
Hardeman	Whiteville	20	2,606	0.04%	\$561,798.00	\$94,186.41	\$275,133.82	\$931,118.23	15%
Franklin	Winchester	60	9,375	0.14%	\$561,798.00	\$338,832.53	\$494,892.48	\$1,395,523.01	25%
Cannon	Woodbury	40	2,703	0.04%	\$561,798.00	\$97,692.19	\$214,031.10	\$873,521.29	15%
Obion	Woodland Mills	60	346	0.01%	\$561,798.00	\$12,505.18	\$18,264.83	\$592,568.01	25%

Meeting Cycle: Thursday, June 9, 2022

Subject: **Resolution** - to approve the purchase and installation of RTU panels for three sewer pump stations. *Sponsored by Emily Harrell*

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

Staff recommends the Board of Commissioners, by resolution, approve the purchase and installation of RTU panels for three sewer pump stations.

BUDGET IMPACT

The RTU panels were not included in the Sewer Fund's current spending plan. The funds will be transferred from Sewer Fund cash into Sewer Fund - Contracted Service line item.

DISCUSSION

The City of Lakeland acquired sewer assets within Stonebridge Subdivision from City of Memphis in May 2022. The assets included three (3) sewer pump stations. The existing communication equipment in the pump stations is not compatible with the City's SCADA system. The SCADA system provides communication to our maintenance personnel when there are issues with the pump stations. The proposal from Advance Electric will replace the communication equipment and connect with the City's existing SCADA system.

RESOLUTION R 58-2022

A RESOLUTION APPROVING THE PURCHASE AND INSTALLATION OF RTU
PANELS FOR THREE (3) SEWER PUMP STATIONS

WHEREAS, the City acquired three (3) sewer pump stations from City of Memphis located in the Stonebridge Subdivision; and,

WHEREAS, the existing pump station communication equipment is not compatible with the City of Lakeland's SCADA system; and,

WHEREAS, Advance Electric Co, Inc. provided a proposal to furnish and install the new RTU panels in the pump stations; and,

WHEREAS, Funding will be from the Sewer Fund – Contracted Service.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE: That the City Manager is hereby authorized to approve the purchase and installation of RTU panels by Advance Electric Co, Inc. in the amount of Forty-Nine Thousand Seven Hundred Forty-Eight Dollars (\$49,748.00).

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 9th day of June 2022, public welfare requiring it.

Mike Cunningham, *Mayor*

ATTEST:

Debra Murrell
City Recorder

PROPOSAL



To: City of Lakeland
10001 US Highway 70
Lakeland, TN 38002

Attn:
Spencer Smalley

PHONE:	Date: 5/16/2022
JOB NAME / LOCATION (3) Pump Stations RTU Panels	
JOB NUMBER: 26148	

We hereby submit estimates for the following work:

Labor and material for the following electrical installation:

- 1) Provide and install (1) RTU at each of the (3) Existing Pump Stations.
 - The power for the RTU is to come from the existing pump station control panel at the location.
 - The RTU will communicate via Cellular modem.
 - Customer is responsible for the setup of the cellular modem with the Cellular carrier and paying all connection fees and monthly service fees.
 - The RTU is to mount close to the actual lift station on a new rack.
- 2) Provide and install control and power wiring from the existing pump station control panels to the respective new RTU.

Clarifications:

- Majority of the parts for the RTU are available either local or factory stock, excepts for the panel enclosures and accessories.
The panel enclosure, back panel, heater, and thermostat show a 10 day lead time.
With the current market, we cannot guarantee part availability until placement of order.
- Excludes all programming, engineering, and drawings.
- All labor is figured at straight time rates only.

We Propose hereby to furnish material and labor, complete in accordance with the above specification, for the sum of:

Forty-Nine Thousand Seven Hundred Forty-Eight and 00/100 Dollars	\$ 49,748.00
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Payments are to be made as follows:

Net 30 days from the date of invoice.

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. We are not responsible for any damage to any unlocated utilities, both public and private, or repairs of any damage by other trades. Proposal excludes any taxes, bond fees, utility fees and engineering fees unless otherwise stated above.

Printed Name: _____

Signature: _____

Purchase Order Number: _____

Date of Acceptance: _____

Note: This proposal may be withdrawn by us if not accepted within 30 days unless otherwise noted above.

Meeting Cycle: Thursday, June 9, 2022

Subject: **Resolution** - authorizing the release of the Security for Public and Common Improvements in Oakwood Grove Subdivision Phases 1A, 2A, 3A, and Phase 2. *Sponsored by Emily Harrell*

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

Staff recommends the Board of Commissioners, by resolution, authorize the release of Security for Public and Common Improvements in Oakwood Grove Subdivision Phases 1A, 2A, 3A, and Phase 2.

BUDGET IMPACT

The City currently retains a Security in the amount of \$20,000 for Phases 1A, 2A, 3A and \$20,000 for Phase 2. The Security was to cover repairs during the one-year warranty period for the asphalt surface.

DISCUSSION

The City reduced the Security for Phases 1A, 2A, 3A in March 2021 and Phase 2 in April 2021 to \$20,000 each to cover the one-year warranty on the asphalt surface. The warranty period has expired for each phase and no work remains to be completed. Staff recommends releasing the Security for Phases 1A, 2A, 3A and Phase 2.

RESOLUTION R 57-2022

A RESOLUTION AUTHORIZING THE RELEASE OF SECURITY FOR PUBLIC AND
COMMON IMPROVEMENTS IN OAKWOOD GROVE SUBDIVISION PHASES 1A, 2A,
3A AND PHASE 2

WHEREAS, The City reduced the Security for Public and Common Improvements in Oakwood Grove Subdivision Phase 1A, 2A, 3A to Twenty Thousand Dollars (\$20,000) in March 2021 and Phase 2 to Twenty Thousand Dollars (\$20,000) in April 2021; and,

WHEREAS, all Public and Common Improvements are complete in Phase 1A, 2A, 3A and Phase 2; and,

WHEREAS, the one year warranty on the final surface asphalt in both phases has expired; and,

WHEREAS, the City Engineer has reviewed the request and recommends the Security for Phase 1A, 2A, 3A and Phase 2 be released.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE: hereby authorize the release of the Security for Public and Common Improvements in Oakwood Grove Subdivision Phase 1A, 2A, 3A and Phase 2.

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on this 9th day of June 2022, public welfare requiring it.

Mike Cunningham, *Mayor*

ATTEST:

Debra Murrell
City Recorder

Meeting Cycle: Thursday, June 9, 2022

Subject: **Resolution** – authorizing the City Manager to execute an agreement with Central Technologies, Inc. for access control improvements. *Sponsored by Josh Thompson*

Staff Contact: Josh Thompson, ITS Director

STAFF RECOMMENDATION

Staff recommends approval of the resolution authorizing the City Manager to execute the agreement for access control improvements.

BUDGET IMPACT

This agreement will be funded through a budget transfer within the General Fund and would not require further appropriation. Upon order by June 30th, funds from FY22 would be encumbered and utilized for payment upon receipt of goods.

DISCUSSION

The City of Lakeland utilizes the Avigilon Access Control Manager (ACM) for permission-based access control for Lakeland facilities. This system is used in combination with Avigilon Control Center (ACC) video management system to provide enhanced security at City sites. Currently, City Hall has three external doors and one internal door requiring access control capabilities. This project will include installing the network cabling from the server room to the door locations, installing card readers at each door, upgrading existing door hardware, and configuring each of these locations within our ACM.

RESOLUTION R-56-2022
AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH
CENTRAL TECHNOLOGIES, INC. FOR ACCESS CONTROL SYSTEM
IMPROVEMENTS

WHEREAS, the City of Lakeland desires additional access control locations within City Hall; and,

WHEREAS, Central Technologies, Inc. is willing and able to provide these services as specified in the agreement documents:

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE: That the City Manager is hereby authorized and directed to execute, and the City Recorder to attest to, an agreement with Central Technologies, Inc. for Fiscal Year 2022 in the amount of Fourteen Thousand, Two Hundred Sixty Dollars and Ninety-Nine Cents. (\$14,260.99).

APPROVED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee this 9th day of June 2022, the public welfare requiring it.

Shane Horn, *City Manager*

ATTEST:

Debra Murrell
City Recorder



We have prepared a quote for you

ACM - 4 Doors

Quote # 011525
Version 1

Prepared for:

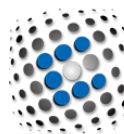
City of Lakeland Tennessee

Logan Al-Chokhachi
lalchokhachi@lakelandtn.org

Products

Description		Price	Qty	Ext. Price
AC-LSP-4DR-MER-LCK	Lifesafety Power Four Door Mercury Dual Voltage Integrated Power System	\$490.56	1	\$490.56
AC-MER-CONT-LP1502	Intelligent Controller (Mercury Part #: LP1502)	\$1,130.62	1	\$1,130.62
AC-MER-CON-MR52	Series 3 Two-Reader Interface Module (Mercury Part #: MR52-S3)	\$622.58	1	\$622.58
4300-3M-101-335	4300 STEEL HAWK eLATCH 1-1/8, 12,16,24VAC/DC, MONITOR 16V REQUIRES VA7400-16VDC 4304 SURFACE STRIKE BLACK	\$389.00	2	\$778.00
9400-630-LBSM	HES 9400-630-LBSM Electric Strike With Latchbolt Monitor	\$449.00	2	\$898.00
Banana Cable	Access Control Banana Cable 500'	\$569.23	1	\$569.23
AC-HID-READ-ICLASS-SE-RP10	Multiclass SE Reader	\$163.00	4	\$652.00
ENGINEER - LEVEL 2	Hours For: Cabling, Installation and Configuration	\$95.00	96	\$9,120.00

Subtotal: \$14,260.99



ACM - 4 Doors

Prepared by:

Central Technologies Inc

Chris Scoggins
901-230-8490
Fax 865-312-8190
cscoggins@centralinc.com

Prepared for:

City of Lakeland Tennessee

10001 Hwy 70
Lakeland, TN 38002
Logan Al-Chokhachi
(901) 867-2717
lalchokhachi@lakelandtn.org

Quote Information:

Quote #: 011525

Version: 1
Delivery Date: 05/26/2022
Expiration Date: 08/11/2022

Quote Summary

Description	Amount
Products	\$14,260.99

Total: \$14,260.99

Taxes, shipping, handling and other fees may apply. We reserve the right to cancel orders arising from pricing or other errors.

Central Technologies Inc

City of Lakeland Tennessee

Signature:

Name: Chris Scoggins

Title: Account Executive

Date: 05/26/2022

Signature:

Name: Logan Al-Chokhachi

Date:



Board of Commissioners

Meeting Cycle: Thursday, June 9, 2022

Subject: **Resolution** - proclaiming July 2022 as Parks and Recreation Month in the City of Lakeland, Tennessee. *Sponsored by Patrick O'Mara*

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

STAFF RECOMMENDATION

Staff Recommends approval of the Resolution to Proclaim July 2022 as Parks and Recreation Month.

BUDGET IMPACT

There is no budget impact on this proclamation.

DISCUSSION

The US House of Representatives has designated July as Parks and Recreation Month. Parks and recreation programming are critical to childhood development and are fundamental to the environmental well-being of our community.

RESOLUTION R-55-2022

A RESOLUTION PROCLAIMING JULY 2022 AS PARKS AND RECREATION MONTH IN THE CITY OF LAKELAND, TENNESSEE

- WHEREAS, parks and recreation programs are an integral part of communities throughout this country, including the City of Lakeland, Tennessee; and,
- WHEREAS, our parks and recreation are vitally important to establishing and maintaining the quality of life in our communities, ensuring the health of all citizens, and contributing to the economic and environmental well-being of a community and region; and,
- WHEREAS, parks and recreation programs increase a community's economic prosperity through increased property values, expansion of the local tax base, the attraction and retention of businesses, and crime reduction; and,
- WHEREAS, parks and recreation programs build healthy, active communities that aid in the prevention of chronic disease, provide therapeutic recreation services for those who are mentally or physically disabled, and also improve the mental and emotional health of all citizens; and,
- WHEREAS, parks and recreation areas are fundamental to the environmental well-being of our community; and,
- WHEREAS, parks and natural recreation areas improve water quality, protect groundwater, prevent flooding, improve the quality of the air we breathe, provide vegetative buffers to development, and produce habitat for wildlife; and,
- WHEREAS, our parks and natural recreation areas ensure the ecological beauty of our community and provide a place for children and adults to connect with nature and recreate outdoors; and,
- WHEREAS, the U.S. House of Representatives has designated July as Parks and Recreation Month; and,
- WHEREAS, City of Lakeland recognizes the benefits derived from parks and recreation resources,

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LAKELAND, TENNESSEE: That the Mayor is hereby authorized and directed to proclaim July as Park and Recreation Month in the City of Lakeland, Tennessee.

RESOLUTION R-55-2022

A RESOLUTION PROCLAIMING JULY 2022 AS PARKS AND RECREATION MONTH
IN THE CITY OF LAKELAND, TENNESSEE

PASSED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee on
this 9th day of June 2022.

Mike Cunningham, *Mayor*

ATTEST:

Debra Murrell
City Recorder

RESOLUTION R-60-2022
DIRECTING STAFF TO SUBMIT A REQUEST FOR PROPOSALS
FOR A SPORTS TOURISM ECONOMIC DEVELOPMENT
FEASIBILITY STUDY

WHEREAS, the City of Lakeland Economic Development Commission (the “EDC”) desires to determine the feasibility of developing sports tourism facilities in the City of Lakeland; and,

WHEREAS, the EDC seeks support from the Board of Commissioners in directing staff to submit a request for proposals (“RFP”) from appropriate vendors for such a feasibility study; and,

WHEREAS, the Lakeland Board of Commissioners desires to support these economic development opportunities:

NOW, THEREFORE, BE IT RESOLVED by the Lakeland Board of Commissioners by this resolution to direct City staff to submit an RFP seeking appropriate vendors to conduct a sports tourism feasibility study on behalf of the City of Lakeland.

APPROVED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee this 9th day of June 2022, the public welfare requiring it.

Mike Cunningham, *Mayor*

ATTEST:

Debra Murrell
City Recorder

Meeting Cycle: Thursday, June 9, 2022

Subject: Discussion and possible action on design and engineering for Phase II of the Lakeland Athletic Complex. *Sponsored by Patrick O'Mara*

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

STAFF RECOMMENDATION

BUDGET IMPACT

Should the Board of Commissioners choose to approve an agreement for Design and Engineering of Phase II of the Lakeland Athletic Complex, funding for this agreement will come from parks development funds assigned to the Lakeland Athletic Complex. Due to budgeted amounts, an agreement for this project will run through two fiscal years FY22-23 and FY23-24.

DISCUSSION

In 2004, the City of Lakeland purchased the property at 9661 Memphis-Arlington Rd. for the Lakeland Athletic Complex and Recreation Park. After many iterations, the current master plan was developed in 2021. Phase I construction, which includes 2 multi-sport flat fields and a gravel parking lot with approximately 95 parking spaces, was completed in late 2021.

The City desires to continue building the facilities needed for future Parks and Recreation programming and community use. Phase II Design and Engineering will allow the City of Lakeland to determine future funding requirements and have the necessary plans in place to build the facilities when funding is allocated through appropriation, and/or grant funding. Phase II is currently identified as the area of the Master Plan immediately west of the current Phase I and includes 3 baseball/softball diamonds, a restroom/concession building, paved parking for parking, field lighting, and making improvements to Phase I, including paving the current gravel lot, and adding field lighting.

During an evaluation process of four (4) firms that submitted statements of qualifications, Barge Design Solutions was selected. The initial proposal was over budget.

At the request of the Board of Commissioners during the May 2022 meeting, staff reached out to a second firm. Both of the proposals are attached. At staff request, the proposals have been requested to be divided into two steps. The first being the environmental review to establish the challenges of the site, and necessary permitting processes with the US Army Corps of

Engineers, and the Tennessee Department of Environmental Conservation.

There are several differences in the proposals. The proposal from Barge Design Solutions includes the facilitating of the permitting for storm water and wetlands impacts, design and architectural services for the concession and restroom, but is more expensive. The proposal from Fisher Arnold is less expensive, but was not broken down into the two sections requested, and specifically does not include the ARAP permitting, Stormwater permitting, and site construction administration services.

The scope of work is presented in the following elements.

- I. Project Description
- II. Scope of Services
- III. Additional Services
- IV. Project Understanding, Assumptions, and Exclusions
- V. Time of Performance
- VI. Client's Responsibilities
- VII. Deliverables
- VIII. Compensation

I. Project Description

Barge Design Solutions, Inc. (Barge) is proposing to provide surveying, environmental, civil engineering, architectural, structural, and MEP design services for the construction of Phase II of the Lakeland Athletic Park.

Phase II will consist of services for the areas identified as Phase II in the attached Master Plan titled Attachment B. The project includes new baseball/softball fields, a concessions building, site amenities, paved roadways, and ADA accessible parking and pathways. It also includes field lighting and asphalt paving design for the previously constructed Phase I. The Phase II project site is approximately 20 acres.

Due to the uncertainty of environmental impact results and requirements of the environmental agencies for this site, the scope has been separated into two steps. The first step will include environmental services pertaining to the natural resources tasks and the jurisdictional and hydrologic determinations. Some conceptual design and limited survey may be necessary to complete this work. The second step will consist of the remainder of the environmental and survey tasks and the majority of the design services. Permitting services will also be a part of step two.

The following scope is described as one in its entirety and separated by task and fee into the two steps described above in section VIII Compensation.

II. Scope of Services

Barge proposes the following Scope of Services related to the above-noted items:

A. Environmental Services

Natural Resources Verification and Additional Delineation

1. Barge biologists will verify the previously completed delineation performed by Brophy-Heineke & Associates, Inc. (report dated September 4, 2020). Barge biologists will verify the boundaries of any wetlands located inside the Phase II

project area using the U.S. Army Corps of Engineers (USACE) Routine On-site Determination method as described in the 1987 Corps of Engineers Wetlands Delineation Manual and Regional Supplement to the Corps of Engineers Wetland Delineation Manual: Atlantic and Gulf Coastal Plain Region (Version 2.0). This will include documenting presence or absence of hydrophytic vegetation, hydrology and hydric soil indicators at designated sample points, which will then be used to determine wetland boundaries. In addition to wetlands, any other potential jurisdictional features such as ephemeral, intermittent, and/or perennial streams will be identified, and the extent of these channels will be determined.

All streams will be evaluated with regard to their designated or potential regulatory status per Tennessee's Anti-degradation Statement pertaining to impaired [303(d)] or high-quality waters (Exceptional Tennessee Waters). Barge will review the Hydrologic Determination forms for any marginal jurisdictional channels (i.e., intermittent and wet weather conveyance/ephemeral) that were previously completed and verify the status of either a jurisdictional stream or wet weather conveyance. If Barge disagrees with the previous determination, the new boundaries of all jurisdictional features will be marked in the field with flagging, and GPS data will be generated for each sampled point. All delineated jurisdictional features, such as wetlands and streams, will be flagged, if they have not been previously, by a Tennessee Qualified Hydrologic Professional (TN-QHP). Hydrologic Determinations for all headwater channel(s) will be conducted by a TN-QHP to determine their status as being that of a "wet weather conveyance" or a "jurisdictional stream" by TDEC.

2. To assess the quality of the wetlands on-site, TDEC developed a function assessment methodology (the Tennessee Rapid Assessment Methodology (TRAM)) to assess the quality of wetlands. Barge Biologists will complete the TRAM assessment for the wetlands identified on-site.

Approved Jurisdictional Determination and Hydrologic Determination

1. A Hydrologic Determination (HD) Report will be prepared by a TN-QHP and submitted to TDEC's Division of Water Quality on behalf of the client. An Approved Jurisdictional Determination (AJD) Application will be submitted to the USACE.
2. An AJD and HD follow-up site visit will be performed for field verification of delineated aquatic features with the USACE and TDEC. It is assumed that the meeting with both TDEC and the USACE will occur at the same time.

401/404 Permitting

1. Barge anticipates that the construction of the proposed project will result in unavoidable wetlands impacts along jurisdictional streams and wetlands. Based on anticipated impacts, 401 and 404 authorizations are assumed required. Barge will prepare and arrange a pre-application conference call with the USACE and TDEC to discuss the proposed activities and permitting strategies to discuss potential regulatory hurdles and in effort to expedite agency review. Barge will provide a meeting summary of the pre-application conference call to the client and agency participants for record.
2. Barge assumes that the proposed impacts to wetlands will exceed 0.5 acre, requiring Individual Permits from USACE and TDEC. Barge will prepare and submit Individual Permits to the TDEC and USACE.

3. It is assumed that USACE and TDEC will require compensatory mitigation to offset the proposed wetland impacts. Based on the TRAM assessment, Barge will coordinate with the agencies for the appropriate mitigation ratio. The City is responsible for purchasing mitigation credits.
4. Once the Individual Permit applications are submitted, Barge will contact the respective agency project managers to track the permitting review process. A 30-day public notice period will be required for TDEC and USACE during the permit review period. Barge will respond to additional information as needed to obtain authorization. Note, if additional studies or field work are requested by the agencies during the review process, an additional services contract will be required.
5. Barge assumes that a Cultural Resources Phase I Survey will be required to support the 404-permit application. Barge will contact a sub-consultant to perform this work and provide an additional service proposal under separate cover.

B. Surveying Services

Surveying Services will include the following parameters:

1. Topographic surveying of the area outlined on Attachment C with additional topography to determine drainage requirements
2. Survey relative to Tennessee State Plane Coordinates (NAD 83) and relative to NAVD 88 elevations and will be tied to the outer boundaries of the property
3. Contours will be shown at one-foot intervals
4. Approximate locations of utilities as determined by above ground visible evidence of appurtenances, available records from the appropriate agencies, and field markings provided by others
5. Location of trees 8" diameter and larger as measured "at breast height."
6. Location of delineated wetlands

C. Design Services

Preliminary Design

During the environmental phase, Barge will provide an appropriate level of preliminary design sufficient to support the completion of the tasks described in Section II.A. This may include general layout for the site plan and rough grading sketches to show intent.

Civil Engineering Design

Barge will provide design based on the following specific parameters:

Site Layout Design

Barge proposes to provide site layout and design for the proposed athletic fields and associated parking areas. This will include details for driveway access points, sidewalks for ADA access, and pavements, designed to local specifications or geotechnical recommendations. A concessions building will be shown in the site layout – further design scope details are provided in the Architectural and Structural Design section. Barge will provide the appropriate specifications to perform the construction work.

Grading and Drainage Design

Barge will also provide grading and drainage design for the proposed project. This design will consist of a surface conveyance system that may include drainage swales and a stormwater detention system per the local requirements. Stormwater calculations will be accomplished using approved methods. Grading design information will include relevant spot elevations to achieve positive drainage. Barge will provide the appropriate specifications to perform the construction work.

Sanitary Sewer Design

Barge will provide recommendations for any existing gravity sanitary sewer adjustments required by the proposed improvements and connections needed for new facilities to reduce or eliminate damage and/or disruption to site improvements. Barge will provide the appropriate specifications to perform the construction work.

Phased Erosion Control Design

Barge will provide a phased erosion control plan, per Tennessee Department of Environment and Conservation (TDEC) requirements. Temporary sediment ponds may be required as part of the project detention/erosion and sediment controls. Barge will prepare the stormwater pollution prevention plan (SWPPP) and Notice of Intent (NOI) and submit to the Tennessee Department of Conservation (TDEC). One set of review comments from TDEC will be addressed and is included in this task. Plans will include erosion, sediment, and pollution controls using accepted Best Management Practices (BMP's). Barge will provide the appropriate specifications to perform the construction work.

Domestic Water System Design

Plumbing design services will consist of a domestic water system design illustrating connection to existing water lines adjacent to the project site, size and routing of the proposed system, point of connection for the proposed irrigation system, fire hydrant locations as required by local code, and point of connection for new fields, parking islands, and concessions building. Typical details will also be provided. Appropriate specifications will be provided to perform the construction work.

Landscape Architectural Design

Barge will provide Landscape Architectural design services for the proposed complex. Services are to include the overall project design focusing upon vehicular/pedestrian circulation, ball field layout and design, hardscape design, irrigation design, and planting design.

Sports Field Design

Barge will provide design of three natural surface baseball fields. This will include subgrade and playing surface design and specifications. Plans will illustrate the following:

1. Field layout and dimensions
2. Field markings

3. Location of sports equipment (plates, scoreboards, etc.)
4. Fencing, backstop, dugout
5. Notes, details, etc.
6. Technical specifications

Hardscape Design

Barge will provide design services illustrating the proposed hardscape features for the project area. Services are to include the following areas:

1. Plaza areas between ball fields and adjacent to the proposed concessions building
2. Bleacher/spectator areas
3. Specialty pavement

Plans will illustrate the following:

1. Material type and finishes
2. Dimensions and layout
3. Spot elevations and slopes
4. Drainage inlets and piping
5. Utility locations
6. Notes, details, etc.

Planting Design

Barge will provide design services illustrating the proposed planting design for the site and other amenity areas as permitted by the budget. A site landscape plan will be developed. Barge will provide the appropriate specifications to perform the construction work. Plans will be drawn to a known scale and will illustrate the following items:

1. Plant location
2. Plant type
3. Plant name (scientific and common)
4. Plant size
5. Notes
6. Details
7. Quantity

Irrigation Design

Barge will engage a subconsultant to provide irrigation design for the proposed athletic fields. This will include the relocation of the existing controller from Phase I to the concessions building in Phase II. Plans will be drawn to a known scale and will illustrate the following:

1. Point of connection to water source
2. Meter size and location
3. Backflow size and location
4. Controller location
5. Main line size and routing
6. Valve size, type, and location
7. Lateral line size and routing
8. Irrigation head, type, and location

9. Quick coupler location
10. Notes and details

Electrical / Lighting Design

Barge will engage a subconsultant to provide electrical design services for site lighting of the athletic fields for Phase I and Phase II and the parking lot for Phase II. It is assumed the parking lot for Phase I will retain the existing power source. Power to the concessions building and irrigation controller will also be included. Coordination with Memphis Light Gas & Water (MLGW) will be included in this task.

Architectural and Structural Design

Barge will provide architectural and structural design for the concessions building. The following is a list of assumptions for design:

1. Building area will be designed for approximately 2,500 square feet of total floor space (and less than 3,000 square feet).
2. Building will have eight to ten total toilet fixtures, drinking fountains, and a custodial sink.
3. Concessions area is not a full kitchen – it includes countertop surfaces with electrical outlets distributed for small appliances, along with a typical three compartment and hand washing sinks. Barge anticipates there may be room for refrigerators and/or ice makers. Barge will confirm the concession equipment with the Client and will coordinate needs for power, water, drains, etc. with appropriate team members.
4. The building will be air-conditioned, unless noted otherwise by the Client.
5. At the request of the Client, Barge will incorporate durable materials such as block/brick/stone/cementitious board/trim, concrete floors with epoxy finish, and metal roof. Floor drains will be provided for ease of maintenance.

Mechanical, Electrical, and Plumbing Design

Barge will engage a subconsultant to provide mechanical, electrical, and plumbing design services to accommodate the concessions building. These services will include mechanical design for restroom ventilation, freeze protection, and heating. Electrical design will include the provision of power throughout the building, as coordinated with the Architect. Plumbing design services will include domestic water and sanitary sewer within the building and will include coordinating with the civil connections just outside the building.

Construction Documents

The design plans will include the following:

- Cover Sheet
- General Notes
- Existing Conditions/Demo
- Overall Site Plan
- Site Layout Plan and Details
- Plaza Layout Plan
- Grading & Drainage Plans and Details
- Plaza Grading

- Phased Erosion Control Plans and Details
- Overall Site Utility Plan
- Site Utility Plan and Details
- Overall Landscape Plan
- Landscape Plan and Details
- Irrigation Plan and Details
- Ballfield Layout & Accessories
- Field Details
- Architectural Floor/Ceiling/Roof Plan and Details
- Exterior and Interior Elevations
- Building and Wall Sections
- Door and Window Schedule and Details
- Structural Notes and Details
- Foundation and Slab Plan, Sections, and Details
- Roof Framing Plan, Sections, and Details
- Concessions Building Utility Plans and Details
- Miscellaneous Details
- Architectural Specifications
- Engineer's Opinion of Probable Construction Cost (EOPCC)

Barge will provide PDF drawing sets at each design stage and will submit them to the Client and project team for review. Minor design comments resulting from these reviews will be addressed during the subsequent stage. The design stages will include Preliminary, Conceptual (60% complete), and Final.

After Barge submits final design plans to the Client for review, comments will be addressed, and Barge will submit signed Construction Documents and Specifications in PDF format. Barge will also provide one full size set of drawings on bond paper and the base CAD file for reference.

D. Permitting Services

In addition to the environmental permitting and/or permitting coordination tasks described in Sections (II.A) and (II.C) above, Barge will also provide the following permitting services on an hourly basis:

1. Parks and Recreation/Natural Resource Board – Barge will attend one Parks and Recreation Board meeting to present the park plan to the Board for their review. Four man-hours are included in this task.
2. Municipal Planning/ Design Review Commission – Barge will work with City staff to prepare and submit the required plans to the City Planning Department for review by the Planning Commission. Barge will attend one Planning Commission Meeting. Eight man-hours are included in this task.
3. TDEC Recreation Educational Services (RES) – Barge will provide limited coordination in anticipation of applying for future grants with RES. Barge has included 16 man-hours in this task.

Man-hours identified above in Section (II.D) are considered maximum limits and will not be exceeded without prior authorization from the Client.

It is understood and agreed that Barge's services under this agreement do not include project observation or review of the Contractor's performance. The Client assumes all responsibility

for interpretation of the contract documents and for construction observation, and the Client waives any claims against Barge that may in any way be connected thereto.

III. Additional Services

Barge expects that some additional work may need to be completed above and beyond what is listed in the tasks outlined in Section II. Therefore, Barge has included a cost-plus fee with a budget of \$5,000 in this proposal to cover unforeseen requests from the Client and/or permitting agencies. This line item is referred to as Miscellaneous Services in Section VIII. A detailed list of excluded services is provided below.

IV. Project Understandings, Assumptions, and Exclusions

A. Barge will provide the above-noted services based upon a given set of assumptions. These assumptions are as follows:

1. Barge will have access to the site and adjoining areas, as required.
2. Permit, recording fees, etc., are to be paid by the Client/Owner.
3. Findings, comments, additional coordination or items such as seasonal surveys or formal consultation with the US Fish and Wildlife Service (USFWS), or State Historic Preservation Office (SHPO) could have major impacts on the environmental permitting review process and schedule.
4. Barge assumes the proposed activities will cause the loss of greater than 1/2-acre of non-tidal waters of the United States, requiring Individual Permits from the USACE and TDEC.
5. Barge assumes there are no stream impacts associated with Phase II.
6. Barge assumes no public meeting or public hearing will be required.
7. Barge assumes that mitigation credits area available to serve the project. If determined required by TDEC and USACE, Barge can provide an additional services to assist with permittee-responsible mitigation.
8. Barge assumes the proposed scope does not result in impact to Exceptional Tennessee Waters (ETW).
9. The permitting scope assumes the City of Lakeland will take responsibility for any application, public notice, and compensatory mitigation fees as required.
10. Design will not be phased, and one set of construction documents will be produced.
11. City of Lakeland construction specifications will be utilized where applicable and unless otherwise specified.
12. Construction budget for items listed in our scope of services is unknown at this time; Barge will strive to work with the Client in the establishment of this budget but cannot be held responsible as to whether the yet-undefined budget is achieved.
13. There are no historical structures involved with the project.
14. The site is properly zoned, and rezoning or variance applications are not necessary.
15. Property or easement acquisition will not be necessary.
16. Design fee is based upon the site plan (Attachment B), as discussed with the Client. Modification or changing of the site plan may require additional services, depending upon the scope and timing of changes.
17. All environmental, property, land acquisition, and zoning issues are assumed to have been resolved.
18. Geotechnical report will be provided by others.

19. Schedule is dependent upon the timely receipt of critical information, such as responses from regulatory authorities. Information to be provided by others will be received in a timely manner that corresponds to the civil engineering project schedule. If the information is not received in a timely manner, then additional design fees may be required.
 20. Any Special Waste Permit requirements from TDEC, as well as associated fees, are by the Contractor/Client.
 21. Appropriate water pressure is available to operate the irrigation system in an efficient manner.
 22. Any underground tanks are to be identified by others and are not included in this scope.
- B. The following excluded services can be provided as an additional service with an appropriate adjustment in fees.
1. Design services for future phases beyond Phase II design services provided in this contract
 2. Preparation of multiple, separate construction contract packages
 3. NEPA Document Preparation
 4. Phase I Cultural Resources Survey
 5. Environmental Assessment (EA)
 6. Environmental Impact Study (EIS)
 7. Air quality modeling and detailed impact studies, deemed necessary by regulatory agencies
 8. Specialized biological surveys including a presence/probable absence survey for threatened and endangered bat species
 9. Development of permittee responsible mitigation (PRM) plans
 10. Stream Quantification Tool (SQT) assessment
 11. Mitigation site search and development of mitigation plan
 12. Floodway modeling/studies
 13. Right-of-way or easement acquisition, exhibits, descriptions, or other related services
 14. Survey of creek cross-sections
 15. Hydraulic analysis for any creek crossings
 16. Services resulting from significant changes in general scope or character of the project or its design, particularly those resulting from differing field conditions discovered during construction (such as, but not limited to, soil conditions, environmental issues, etc.)
 17. Design revisions requested by those outside the project team and stakeholders beyond the design development phase
 18. Record drawing preparation based upon markups prepared by the general contractor
 19. Site renderings
 20. LEED certification
 21. Lead-based paint and asbestos testing
 22. Retaining wall design
 23. Public roadway design
 24. Traffic Impact Analysis
 25. Traffic Signal Design
 26. Offsite utility design or relocation services
 27. Platting
 28. Grant writing or administration
 29. Bidding or Construction Phase services

- 30. CEI Services
- 31. Construction staking
- 32. As-builts and ALTA surveys

In providing the EOPCC, the Client understands that Barge has no control over the cost or availability of labor, equipment materials, over-market conditions, or the Contractor's method of pricing, and that Barge's EOPCC are made on the basis of Barge's professional judgment and experience. Barge makes no warranty, express or implied, that the bids or the negotiated cost of the work will not vary from Barge's EOPCC.

V. Time of Performance

Barge is prepared to begin work within two (2) weeks upon receipt of a signed professional services agreement or written authorization to proceed and will provide services as expeditiously as practicable to meet a mutually agreed upon schedule.

Step one, as mentioned in Section I Project Description, will be performed initially, and step two will not commence until the Client authorizes Barge to begin.

Barge and Client are aware that many factors outside Barge's control may affect Barge's ability to complete the services to be provided under this Agreement. Barge will perform these services with reasonable diligence and expediency, consistent with sound professional practices.

VI. Client's Responsibilities

Barge strives to work closely with our clients. In order for the project team to function efficiently, certain information is needed to be provided by the Client and other interested stakeholders in a timely manner. These items and responsibilities are noted below:

- A. Provide information as required to support development of Barge's scope, as required in the project agreement for services.
- B. Provide review comments in a timely manner.
- C. Provide single point of contact for project coordination purposes.
- D. Coordination of public meetings, including public announcements/invitations, providing meeting space, public information, and associated expenses will be provided by Client.

VII. Deliverables

Several deliverables will be produced as part of the basic professional services. The following is a list of documents that will be produced as a part of this effort.

- A. Delineation report and TRAM assessment in PDF format
- B. HD Report and AJD Application in PDF format
- C. Individual Report Applications in PDF format
- D. SWPPP submittal documents for TDEC in PDF format
- E. Topographic Survey in AutoCAD format to be used for design
- F. Conceptual design documents (60% complete) and Final Construction Documents for review
- G. Final Construction Documents in PDF format, including one hard copy
- H. Engineer's Opinion of Probable Construction Cost in PDF format

VIII. Compensation

The compensation to be paid to Barge for providing requested services is provided in the Fee Summary Table below:

Fee Summary Table, Step One

Items	Fee Type	Fee Amount
A. Environmental Services	Lump Sum	\$ 8,400
B. Surveying Services	Lump Sum	\$ 2,500
C. Design Services		
1. Civil & Landscape	Lump Sum	\$ 10,000
GRAND TOTAL	Lump Sum	\$ 20,900

Fee Summary Table, Step Two

Items	Fee Type	Fee Amount
A. Environmental Services	Lump Sum	\$ 11,400
B. Surveying Services	Lump Sum	\$ 15,700
C. Design Services		
1. Civil & Landscape	Lump Sum	\$ 148,600
2. Mechanical, Electrical, & Plumbing	Lump Sum	\$ 51,400
3. Architectural & Structural	Lump Sum	\$ 65,800
D. Permitting Services	Cost Plus	\$ 6,200
GRAND TOTAL	LS/CS	\$ 299,100

Fee Summary Table

Items	Fee Type	Fee Amount
Step One Services	Lump Sum	\$ 20,900
Step Two Services	LS/CS	\$ 299,100
GRAND TOTAL	LS/CS	\$ 320,000

Miscellaneous services are based on allowance of hours for tasks requested by the Client. The Client agrees to pay Barge on the basis of standard hourly billing rates in effect when these services are provided by various Barge employees. Expenses incurred while performing CP services such as printing, survey stakes, mileage, etc., will be billed directly with a 15% markup for handling. The contract amounts for CP services, including direct project expenses, will not exceed the amounts shown below without prior authorization by the Client.

Additional Services Summary Table

Items	Fee Type	Fee Amount
III. Miscellaneous Services	Cost Plus	\$5,000
TOTAL	Cost Plus	\$5,000

In the event additional work is requested by the client, this work can be performed on an hourly rate basis. Our schedule of standard rates for various professionals can be provided upon request. These rates will be escalated by 3% starting 1/1/2023. The fees provided above are valid up to three (3) months from the date of this proposal.



FISHER ARNOLD

ENGINEERS | ARCHITECTS | CONSULTANTS | PLANNERS

June 6, 2022

Mr. Patrick O'Mara
Parks and Recreation Director
City of Lakeland
10001 Hwy 70
Lakeland, TN 38002

**RE : PROFESSIONAL SERVICE AGREEMENT
SITE DEVELOPMENT SERVICES FOR LAKELAND ATHLETIC PARK
LAKELAND, TENNESSEE**

Dear Patrick:

We appreciate the opportunity to submit this proposal for providing the following professional design services for the preparation of the associated plans for the construction of Phase II improvements to the Lakeland Athletic Park. These improvements include lighting of the athletic fields, paving the existing parking/drives, and the design of the three baseball fields as indicated on the attached concept plan. The subject property is located on the south side of Memphis Arlington Road and west of Canada Road. Fisher Arnold can provide a full array of design services needed to successfully complete the task of this project.

The different phases or components of our design services for this project have been delineated so that we both understand the scope of services to be provided along with the cost for those services. Fisher Arnold can perform all components of this proposal, and if other services are requested, a cost for those additional services can be provided at a later date. It is our understanding that the scope of services is to include:

Design services are lump sum based on the scope of work. This proposal does not include outside expenses such as permitting fees, and city or state review fees. These costs shall be reimbursable expenses not included in the lump sum and to be paid by the Owner

SERVICES INCLUDED:

**I. TOPOGRAPHIC AND EXISTING FEATURES SURVEY (100%)
(25+- Acres)**

A. Phase 1 Area:

- a. Approximately 9.1 acres
- b. Limited topographic survey of only horizontal improvements such as field, fences, gravel areas, etc.

B. Phase 2 Area:

- a. Approximately 14.6 acres
- b. Full topographic survey

FEE FOR SERVICES\$30,950.00

II. FINALIZATION OF SITE PLAN (100% PLANS)

- A. Site Plan based on attached concept
- B. Selection of amenities and vendor recommendation
- C. Project Management
- D. Details and Specifications for Athletic fields
- E. Attendance City meetings

FEE FOR SERVICES.....\$32,400.00

III. DETAILED SITE DESIGN

- A. Participate in kick-off meeting with City to discuss design goals in more detail and proceed with engineering.
- B. Based on topographic survey, preliminary site layout and delineation of existing wetlands, proceed to work with planner in making final modifications to site layout to try and limit impact to wetlands as much as possible.
- C. Present preliminary layout with anticipated impact to wetlands to owner to get approval to proceed with site layout.
- D. Once the site layout is tweaked and finalized for starting site design, proceed to prepare the following 60% Site Construction Plans;
 - i) Site Construction Notes
 - ii) Site Layout Plan
 - iii) Grading & Drainage Plan
 - iv) Stormwater Detention Plan
 - v) Erosion Control Plans
 - vi) Sanitary Sewer & Water Distribution Plan
- E. Based on 60% plans delineate the area of wetlands being impacted and have initial conversations with TDEC Division of Water Resources on the options and expectations for mitigation related to obtaining an ARAP for proposed Phase II improvements.
- F. Prepare a construction quantity takeoff and opinion of probable cost for site construction based on the 60% plans (excluding any mitigation & permitting costs).
- G. Address owner/city comments on 60% plans and proceed to finalize plans including updating the previous plans and including the following full set of plans in the 100% CD set:
 - i) Site Construction Notes
 - ii) Site Layout Plan
 - iii) Grading & Drainage Plan
 - iv) Detailed Grading & Drainage Plan(s)
 - v) Stormwater Detention Plan
 - vi) Erosion Control Plans
 - vii) Sanitary Sewer & Water Distribution Plan
 - viii) Site Construction Details
- H. Update the Opinion of Probable Costs for site construction.

FEE FOR 60% COMPLETION (Items A – F).....\$ 15,800.00
REMAING FEE FOR 100% COMPLETION(Items G & H).....\$ 9,800.00
TOTAL FEE FOR SERVICES..... \$ 25,600.00

IV. PREPARATION OF BID DOCUMENTS FOR RESTROOM/CONCESSION BUILDING

- A. Architectural Site Plan, including site lighting
- B. Plans, Sections, Elevations, Details, and Schedules
- C. Structural Design
- D. Electrical Design
- E. Plumbing Design
- F. Coordination with Lighting/rigging Specialist for structural and electrical requirements (detailed design fee for lighting not included in contract)
- G. Details and Specifications
- H. Bid Documents

FEE FOR 60% COMPLETION.....\$19,400.00

REMAINING FEE FOR 100% COMPLETION.....\$12,575.00

FEE FOR SERVICE.....\$31,975.00

V. SPORTS FIELD AND SITE LIGHTING (100% PLANS)

- A. Electrical Distribution System
- B. Provide specifications and power for lighting
- C. Details for poles and foundation requirements
- D. Circuit and communications for scoreboard
- E. Provide electrical specifications in CSI format
- F. Details and construction notes
- G. Bidding assistance

FEE FOR SERVICE \$21,850.00

VI. WETLAND DELINEATION

- A. Hydrologic Determinations on all watercourses
- B. Delineate all Wetlands and field locate
- C. Preparation of Water Resource Assessment Report and submit to TDEC
- D. Correspondence and meetings with the Corp of Army Engineers

FEE FOR SERVICES\$9,985.00

VII. BIDDING

- E. Issuance of Plans
- F. Respond to RFI/Bidder Questions
- G. Open Bids
- H. Review Bids
- I. Recommendation of Award

FEE FOR SERVICES\$5,000.00

SUMMARY

I.	BOUNDARY AND TOPOGRAPHIC SURVEY	\$30,950.00
II.	FINALIZATION OF SITE PLAN	\$32,400.00
III.	*DETAILED SITE DESIGN	\$25,600.00
IV.	*ARCHITECTURAL DRAWINGS FOR THE CONCESSION BUILDING	\$31,975.00
V.	SPORTSFIELD AND SITE LIGHTING	\$21,850.00
VI.	WETLAND DELINEATION.....	\$9,985.00
VII.	BIDDING.....	<u>\$5,000.00</u>
	TOTAL	<u>\$157,760.00</u>

*Indicates items that we can prepare to 60% complete for cost estimating and budgeting

It is recognized that additional work may be requested by you and if so desired, additional cost can be mutually agreed upon at that time.

ADDITIONAL SERVICES

- A. Memphis – Arlington Road Improvements
- B. Off-Site Utility Extensions
- C. ARAP Permitting
- D. NPDES Permitting (NOI & SWPPP)
- E. Preliminary and/or Final design of future phases.
- F. Major Modifications to Proposed Layout after notice to proceed
- G. Site Construction Administration Services
- H. Construction Layout

We will bill you monthly until completion of the project (or upon completion of the project). Payment is due the 10th of each month. Interest in the amount of 1.5% per month on the outstanding balances (18% per annum) will be assessed the contracting party after the payment due date.

In the event of breach or non-payment, the contracting party agrees to pay reasonable expenses of enforcement including attorney fees and costs. Venue for enforcement of this Agreement shall be in Shelby County, Tennessee.

The obligation to provide further services under the Agreement may be terminated by either party upon written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party. In the event of termination, Fisher Arnold will be paid for all services rendered to the date of termination and all reimbursable expenses.

The fees shown in this proposal are based on the Owner agreeing to limit the Professional's liability for all planning, engineering and surveying services to the Owner, all construction contractors, and subcontractors on the project, due to the Professional's negligent acts, errors or omissions, such that the total aggregate liability of the Professional to all those named shall not exceed the Professional's total fee for services rendered on the project.

This proposal represents the entire understanding between you and us in respect to the "Project" and may only be modified in writing signed by both of us.

Mr. Patrick O'Mara
June 6, 2022
Page 5

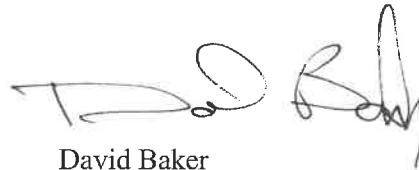
We are looking forward to working with you on this project. If you have any questions regarding this proposal, please do not hesitate to call. We will be waiting for your approval to proceed.

Sincerely,

FISHER & ARNOLD, INC.



Richard E. Gafford, P.E.
Executive Vice President



David Baker
Manager-Planning and Landscape Architecture
(Reviewed By)

REG/amm

Your signature on this copy and the receipt of the above referenced retainer will authorize us to commence work. Please sign, date and return one copy for our files.

CITY OF LAKELAND, TENNESSEE

Name

Date

Title

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