City Of
LAKELAND
TENNESSEE

Board of Commissioners
Budget Workshop Special Meeting Agenda
Tuesday, March 28, 2023, 6:00 PM
City Hall, Lakeland, Tennessee 38002

I. CALL TO ORDER BY MAYOR:

II. INVOCATION:

III. PLEDGE:

IV. ROLL CALL BY RECORDER:

V. PUBLIC HEARING:

VI. TREASURER'S REPORT:

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

VIII. PUBLIC COMMENTS:

IX. SEWERAGE COMMISSION BUSINESS:

X. CONSENT AGENDA:

XI. REGULAR AGENDA:

1. **Discussion and Possible Action** - City Funds budget workshop (presentation of City Staff-prepared first draft of the Fiscal Year 2024 Annual Budget, to obtain feedback from the Board of Commissioners).

XII. ANNOUNCEMENTS:

XIII. ADJOURNMENT:

CITY OF
LAKELAND
TENNESSEE

FISCAL YEAR 2024 ANNUAL BUDGET

March 22, 2023

This document provides a detailed look at the initial City Staff-prepared budget by each City fund (it does not include funds of the Lakeland School System). Included behind the Board Summary are summary schedules and detailed line-item schedules for each City fund. Included in the Board Summary are explanations of the key changes and components of this initial proposed annual budget. ***Please note further changes may be made as items are identified.***

Personnel Costs and Changes

- Adjustment of Pay Structure
    - In the City's Compensation Policy adopted December 9, 2021, policy states that: *"The Finance Director, as part of the early annual budget planning process, will review the cost of labor change percentages reported and/or projected by the U.S. Bureau of Labor Statistics for the coming fiscal year. Where possible, this information will be targeted to Lakeland's geographic region. Using this information, the Finance Director will present a recommended increase across all pay grades and ranges by a common percentage. This pay structure adjustment will be incorporated into the City's Annual Budget, to be approved by both the City Manager and the Board of Commissioners."*
        - BLS wage growth, nationally, is 5.1% between Sept and Dec 2022
        - Memphis / Tennessee (Non-Farm) wage growth is 2.8% Jan 2023
        - Memphis / Tennessee (Government) wage growth 4.2% Jan 2023
        - Memphis / Shelby County (East South Central) wage growth is 5.0% as of Dec 2022
        - National CPI is 6.0% Feb 2023 – The South is 6.4%
        - The Society for HR Management sees 2023 avg. increases of 4.6%
        - **These factors were combined and weighted toward Shelby County to determine the adjustment of the pay structure of 5.0% for FY24**
        - *The current MTAS annual salary survey shows a direct comparison between Lakeland and the participating municipalities in Shelby County (Arlington, Bartlett, Collierville, and Memphis) for each of Lakeland's positions showed that Lakeland compensation remains less than these direct labor competitors in many cases by a* double-digit *percentage (in other words, we are behind in the labor competition)*
- Employee benefits:
    - Medical insurance premiums no increase
    - No change in dental or vision benefits premiums
- Budget estimates comparable bonus payments and merit pool to FY23

Percentage changes in the following sections are from the FY23 estimated results.

General Fund

Revenues

- Interim financing Texas Gas line relocation for New Canada Road has ended. Revenues are returning closer to FY22, and the budget increased with commitment to parks and roads. The property tax revenues are based on the current $1.04 per $100 assessed value tax rate and last year's Assessor's property values. New values will be received in April.
- A balanced budget means the fund accounts for all appropriations through current revenues or use of fund balance – this fund does that:
    - Use of fund balance for committed and assigned purposes.
    - Unassigned fund balance increases $3K (essentially, break even).
- Property Taxes
    - Based on Shelby County Assessor's Office assessment data as of December 2022.
    - Budget includes no rate change.
    - Results in an increase of $19K or 0.4%.
- Local Sales Taxes
    - The combination of recent growth factors and expectations for FY24 result in local sales taxes overall increasing 19%.
    - The increase above does include new developments, TLD and LC as new sections and stores open.
    - Additional retail growth with the Lakeland Gateway TIF has not been determined, as it is not estimable at this time.
- Intergovernmental
    - Primary driver is state sales tax, which has increased significantly in the past two years.
- Licenses and Permits
    - Estimates are based on anticipated development related permits and fees and an expected slowdown in new residential growth due to rising interest rates.
- Charges for Services
    - Similar approaches and estimates to Licenses and Permits, with minimal change from the current year estimated results.
- Grants
    - Grants fluctuate greatly from year to year depending upon the grant-funded projects.
    - Currently included in FY24 budget are only ongoing pre-planned projects. Projects pending before County or Lakeland commission approval are not included.

- Interest and Other Income
  - Adjusted for increasing LGIP (Local Government Investment Pool) rates.

Expenditures

- General Government
  - Increased budget of $58K or 3% due to:
    - Personnel costs increases noted above as well as staff changes.
- Community Development
  - Decreased budget of $13K or 1% due to:
    - Personnel cost increases noted above offset by increased budgetary control.
- Public Works
  - Increased budget of $28K or 4% due to:
    - Personnel cost and materials cost increases.
- Parks and Recreation
  - Increased budget of $120K or 12% due to:
    - Personnel cost increases noted above and changes in positions.
    - Contracted services increase of $62K for field maintenance.
    - Estimated parks program costs are offset by recreation revenues.
    - *New field projects are under capital outlay.*
- Capital Outlay
  - $60K general building improvements.
    - $40K ADA improvements to City Hall; $20K City Hall file room renovations.
  - $6.05 million New Canada Road Improvements.
    - $5,500,000 Canada Rd Construction.
    - $550K CEI cost.
    - Canada Road (STGB) - 80/20% - There is currently no interim financing planned. USDA reimbursement of Lakeland's 20% will occur in 3 years at project completion.
  - $460K transportation.
    - $85K Transportation Plan Update.
    - $375K Capital Outlay on Roads (Plan – Davies Plantation Bike Ped).
  - Furniture and Fixtures.
    - $4K for various office and new Public Works area.
  - Park improvements.
    - $150K in Park Development – some deferred due to truck purchase.
    - $170K Athletic Complex – Phase II design.
    - $400K for field lighting at Athletic Complex (assigned fund balance from FY23).
    - $250K IH Bathroom project.

Other Financing Sources (Uses)

- Debt:
    - No debt issuances for FY24 currently in the budget - any debt related to new BOC initiatives is unknown at this time.
    - Transfers out to Debt Service Fund of $2.5 million are to fund principal and interest and related costs.
- Transfer in.
    - The $700K from LSS for MOU **ended** in FY 2023.
- Other transfers out.
    - Street Fund - $1.77 million to fund the budget.
    - LSS - $716K for maintenance of effort (15 cent property tax equivalent)

Bottom Line (Fund Balances)

- Unassigned Fund Balance for FY2024 was $10,125,118 as of February 2023. At fiscal year end, it is expected to be $8,355,984 (after reserving $400K for the park lighting).
- The net "use of fund balance" of $684K is from –
    - Committed fund balance use of $117.5K for –
        - Park development costs of $150K noted above (which are uses of committed fund balance), offset by anticipated park improvement and devleper fees in FY24.
    - Assigned fund balance use of $570K for –
        - $170K on continued work on Phase II of Athletic Complex.
        - $400K for lighting Athletic Complex fields.
        - All used from amounts previously assigned from fund balance by the BOC in prior fiscal years.
    - Net $3K addition to unassigned fund balance **(essentially break even)**.
        - *(The initial Staff-prepared budget included an increase in unassigned of $620K; however, this was added to the SSA Fund paving line item via transfer from the General Fund).*
- **Unassigned fund balance (projected at $8.4 million) remains over policy minimum fund balance of $4.1 million by $4.3 million**.

State Street Aid Fund

Revenues

- Intergovernmental.
    - Projected based on recent trends.
- Federal, State, and Local Grants.
    - There are no anticipated grants at this time, other than the STBG related to Canada Rd resurfacing.

Expenditures

- Current expenditures.
    - Overall expenditure includes $1.87 million for street paving (including the $620K "overage" in the General Fund allocated here).
- Capital Outlays.
    - Reduced from FY23, and includes:
        - $20K For Street Lighting

Other Financing Sources

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

Bottom Line (Fund Balances)

- Fund is expected to need a transfer from the General fund due to needed capital outlays, which is an acceptable use of fund balance.

Stormwater Fund

Revenues

- Drainage/stormwater fees are expected to remain consistent.
- Stormwater fines are sporadic and therefore not budgeted.

Expenditures

- Current expenditures are consistent with FY23.
- $300K Oliver Creek Stabilization.

Bottom Line (Fund Balances)

- Fund is expected to utilize $181K in prior year fund balance due to needed capital outlays, which is an acceptable use of fund balance.

Solid Waste Fund

Revenues

- Fee revenues are consistent with trends.

Expenditures

- Similar to FY23.
- Capital outlays – none.

Bottom Line (Fund Balances)

- Fund is expected to generate $154K added to fund balance.

Debt Service Fund

Expenditures

- Debt Service Fund expenditures are based on the related amortization schedules of the various loans outstanding repaid through this fund.
- *The Fire Station Debt is gone in May 2023!*
- For FY24 the debt schedule is:
    - Beverle Rivera Road - $67K Principal – $24K Interest
    - LSS – Shelby County School Settlement - $55K Principal – $1K Interest
    - Middle School (USDA) - $249K Principal – $304K Interest
    - High School (USDA) - $671K Principal - $1.1 Million Interest

Other Financing Sources

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

Bottom Line (Fund Balances)

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

Sewer Fund

Operating Revenues

- A first reading of the new sewer rate study was approved by the Board of Commissioners on 3/9/23, and the proposed rates are included in the current budget version. The rates on 4,230 residential lines and on 50 business lines includes a flat rate charge to cover fixed costs:
    - Residential service revenues increase 64% calculated as 4,230 customers at the average service rate of $48.64 per month, for twelve months.
        - *This increase is a combination of additional customers now fully on Lakeland billing (Stonebridge, etc.), and the new rates.*
    - Commercial service revenues for the City of Lakeland increase 265% calculated at an average $969.11 per business per month; extrapolated to 50 commercial accounts.
    - This year there are no longer Memphis Sewer fees as a Revenue item, and we have scaled back the expected number of new sewer connections. The overall sewer fees will reflect a $923K increase or 43%, but after decreasing the expected number of new connections total operating Revenues only increase $766K or 30% over prior year.

Operating Expenses

- Higher electrical costs.
- $150K for the first part of the Sewer plan update.
- We are starting Flow monitoring ($60K).
- In conjunction with the rate structure change, and flow monitoring, we will be paying $360K to City of Memphis as a contracted service for sewer treatment.
- Sludge Press and other equipment repair – $215K.

<u>Nonoperating Revenues and Expenses</u>

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

<u>Capital Grants and Contributions</u>

- Developer Contributions are non-cash revenues related to the value of developer contributions (sewer infrastructure) donated at the completion of development projects and are estimated based on the anticipated timing of the related developments.

<u>Other Financial Information</u>

- This section attempts to reconcile the Enterprise fund accounting to what the Board would typically see in the standard fund accounting for the other funds.
- Capital outlays are primarily planned for the Clear Creek Interceptor, which is 100% SRF loan funds ($13.8 Million in FY24 with $276K in interest – interest only until 11/2024)
    - Other capital outlays –
        - $350K in sewer lining and replacement.
        - $35K Crane for service truck
        - $500K Oliver Creek easements and other costs
- Principal repayments in this section represent payments on the existing TLDA loan.

GENERAL FUND

	ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
Revenues					
Property taxes	$ 4,648,727	$ 4,740,144	$ 4,911,449	$ 4,911,449	$ 4,930,335
Local sales taxes	2,200,349	2,788,507	2,914,488	3,466,851	4,126,293
Intergovernmental	1,679,438	1,860,939	2,174,313	2,174,313	2,152,692
Licenses and permits	353,234	274,995	262,966	262,966	157,647
Charges for services	203,861	165,365	226,282	226,282	222,385
Federal, state, and local grants	1,632,730	6,266,931	13,473,000	4,793,000	5,240,000
Interest income	9,734	11,988	9,317	9,317	223,000
Other income	5,814	14,368	15,000	15,000	15,000
Total revenues	10,733,887	16,123,237	23,986,815	15,859,178	17,067,352
Expenditures					
Current					
General government	1,845,993	2,045,962	2,290,855	2,264,543	2,323,039
Community development	557,049	734,129	1,097,144	1,107,376	1,094,602
Public works	438,558	691,886	641,982	669,063	696,758
Parks and recreation	418,367	742,564	994,051	1,008,502	1,128,651
Capital outlays	2,036,814	8,090,062	17,343,000	6,552,698	7,544,000
Total expenditures	5,296,781	12,304,603	22,367,032	11,602,182	12,787,050
Excess (deficiency) of revenues over (under) expenditures	5,437,106	3,818,634	1,619,783	4,256,996	4,280,302
Other Financing Sources (Uses)					
Issuance of debt	14,794,500	46,724,728	3,500,000	9,980,772	-
Transfers in from other funds	700,000	700,000	700,000	700,000	-
Transfers out	(21,543,808)	(52,355,283)	(12,908,527)	(15,473,531)	(4,964,458)
Total other financing sources (uses)	(6,049,308)	(4,930,555)	(8,708,527)	(4,792,759)	(4,964,458)
Net change in fund balance	$ (612,202)	$ (1,111,921)	$ (7,088,744)	$ (535,763)	$ (684,156)
Addition to (Use of) Fund Balance:					
Nonspendable	$ (318,340)	$ (656)	$ -	$ -	$ -
Restricted	127	(91,348)	8,100,100	(81,198)	-
Committed	133,220	(314,767)	225,411	(869,036)	(117,515)
Assigned	429,646	(1,165,177)	(1,770,000)	250,000	(570,000)
Unassigned	(856,855)	460,027	334,201	164,471	3,359
Net change in fund balance	$ (612,202)	$ (1,111,921)	$ 6,889,712	$ (535,763)	$ (684,156)

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Property Taxes						
110 R 31111 000 000 00000 000	Real Property Taxes (Current)	$ 3,615,216	$ 3,562,304	$ 3,647,615	$ 3,647,615	$ 3,661,709
110 R 31112 000 000 00000 000	Personal Property Taxes (Current)	34,113	35,095	52,943	52,943	52,933
110 R 31113 000 000 00000 000	Property Tax - Schools	562,388	670,294	706,370	706,370	708,739
110 R 31114 000 000 00000 000	Utility Tax (TPSC)	17,385	16,665	8,541	8,541	8,797
110 R 31115 000 000 00000 000	School Property Tax Reserves	374,939	446,863	471,135	471,135	472,820
110 R 31116 000 000 00000 000	Delinquent Property Tax	31,228	(2,648)	13,499	13,499	13,766
110 R 31117 000 000 00000 000	Property Tax Penalty & Interest	13,458	11,571	11,346	11,346	11,571
110 R 31118 000 000 00000 000	Special Property Tax - School	-	-	-	-	-
Total property taxes		4,648,727	4,740,144	4,911,449	4,911,449	4,930,335
Local Sales Taxes						
110 R 31600 000 000 00000 000	Local Option Sales Tax	1,173,137	1,582,729	1,640,161	2,173,575	2,468,938
110 R 31610 000 000 00000 000	Local Sales Tax - Schools	567,715	689,570	749,212	768,161	1,072,448
110 R 31700 000 000 00000 000	Wholesaler Beer Taxes	113,475	121,685	130,941	130,941	142,047
110 R 31720 000 000 00000 000	Wholesale Liquor Tax	4,464	4,174	5,893	5,893	5,834
110 R 31800 000 000 00000 000	Business Taxes	113,536	140,432	153,450	153,450	158,173
110 R 31801 000 000 00000 000	Telecom Sales City	5,412	5,345	4,771	4,771	5,261
110 R 31802 000 000 00000 000	Sports Betting Taxes	7,198	13,982	6,000	6,000	12,000
110 R 31912 000 000 00000 000	Cable Franchise (5%)	141,043	140,680	135,179	135,179	130,674
110 R 31920 000 000 00000 000	Room Occupancy Tax	74,369	89,910	88,881	88,881	130,918
Total local sales taxes		2,200,349	2,788,507	2,914,488	3,466,851	4,126,293
Intergovernmental						
110 R 33320 000 000 00000 000	TVA Pymt in Lieu of Taxes	267,643	257,889	325,000	325,000	275,000
110 R 33510 000 000 00000 000	State Sales Tax	1,318,779	1,572,882	1,819,313	1,819,313	1,851,492
110 R 33520 000 000 00000 000	State Income Tax (Hall)	62,071	3,623	-	-	-
110 R 33530 000 000 00000 000	TN Beer Tax	5,885	-	5,000	5,000	-
110 R 33540 000 000 00000 000	TN Mixed Drink Tax	383	1,125	-	-	1,200
110 R 33552 000 000 00000 000	TN City St & Trans Tax	24,677	25,420	25,000	25,000	25,000
Total intergovernmental		1,679,438	1,860,939	2,174,313	2,174,313	2,152,692

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES (Continued)						
Licenses and Permits						
110 R 32210 000 000 00000 000	Beer Licenses	$ 1,750	$ 1,700	$ 1,500	$ 1,500	$ 1,500
110 R 32600 000 000 00000 000	Warning Siren Fees	3,222	3,300	3,900	3,900	2,300
110 R 32608 000 000 00000 000	Certificate Of Occupancy	6,000	4,150	4,500	4,500	4,500
110 R 32610 000 000 00000 000	Building Permit Fee	173,090	98,939	110,000	110,000	75,000
110 R 32611 000 000 00000 000	Insp/Engineer Review Fees	61,651	59,150	47,300	47,300	28,100
110 R 32612 000 000 00000 000	BOA Appeals	3,296	400	1,000	1,000	1,000
110 R 32613 000 000 00000 000	Plat/Site Plan Review Fees	7,527	3,092	8,000	8,000	4,000
110 R 32614 000 000 00000 000	Drainage Control Fee	32,224	33,000	23,000	23,000	7,000
110 R 32615 000 000 00000 000	Park Improvement Fees	6,637	5,700	7,800	7,800	4,600
110 R 32616 000 000 00000 000	Cell Tower Fee	-	4,000	2,000	2,000	1,000
110 R 32617 000 000 00000 000	Admin Fees For Developments	15,212	20,550	7,900	7,900	4,700
110 R 32690 000 000 00000 000	Natural Resource Inventory	706	1,073	5,223	5,223	3,240
110 R 32691 000 000 00000 000	Tree Removal Fee	2,370	3,421	20,193	20,193	1,257
110 R 32692 000 000 00000 000	GIS Mapping Fees	15,876	12,050	4,050	4,050	2,450
110 R 32693 000 000 00000 000	Tree Bank Contributions	-	-	-	-	-
110 R 32700 000 000 00000 000	Fence Permit	2,240	1,610	1,000	1,000	1,500
110 R 32701 000 000 00000 000	Sign Permit	2,020	4,520	1,600	1,600	2,000
110 R 32702 000 000 00000 000	Land Disturbance Permit	6,440	7,935	4,500	4,500	4,500
110 R 32703 000 000 00000 000	Accessory Permits	5,644	3,090	3,500	3,500	3,500
110 R 32706 000 000 00000 000	Misc Permits	1,409	1,840	1,600	1,600	2,000
110 R 32707 000 000 00000 000	Street Disturbance Permit	520	1,325	500	500	500
110 R 32710 000 000 00000 000	TN One Call Fee	5,400	4,150	3,900	3,900	3,000
Total licenses and permits		353,234	274,995	262,966	262,966	157,647
Charges for Services						
110 R 34141 000 000 00000 000	Duplication & Printing	-	-	-	-	-
110 R 34291 000 000 00000 000	Code Enforcement Charges	310	-	-	-	-
110 R 34312 000 000 00000 000	Payment In Lieu Roads	54,537	-	-	-	-
110 R 34725 000 000 00000 000	Concessions	-	-	2,000	2,000	2,000
110 R 34739 000 000 00000 000	Club House Rental Fee	14,175	32,335	30,000	30,000	30,000
110 R 34740 000 000 00000 000	Parks & Rec Rental Fee	1,403	2,175	2,000	2,000	2,000
110 R 34741 000 000 00000 000	Developer Fees For Parkland	46,528	45,379	47,282	47,282	27,885
110 R 34742 000 000 00000 000	Soccer Recreation Fees	9,861	3,275	5,000	5,000	5,000

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES (Continued)						
Charges for Services (Continued)						
110 R 34743 000 000 00000 000	Youth Baseball Fees	$ 10,295	$ 11,042	$ 10,000	$ 10,000	$ 13,000
110 R 34744 000 000 00000 000	Youth Basketball Fees	19,345	31,335	40,000	40,000	40,000
110 R 34746 000 000 00000 000	Adult Flag Football	-	1,580	10,000	10,000	10,000
110 R 34747 000 000 00000 000	Senior Center Program Fees	-	726	5,000	5,000	5,000
110 R 34748 000 000 00000 000	Tennis Recreation Fees	6,866	4,121	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	23,090	24,595	25,000	25,000	35,000
110 R 34752 000 000 00000 000	Youth Cheerleading	17,168	8,202	30,000	30,000	30,000
110 R 34754 000 000 00000 000	Lego Camp	-	-	-	-	-
110 R 34755 000 000 00000 000	Recreation Camps	283	600	10,000	10,000	10,000
110 R 34757 000 000 00000 000	Youth Olympics	-	-	-	-	2,500
Total charges for services		203,861	165,365	226,282	226,282	222,385
Federal, State, and Local Grants						
110 R 33100 000 000 00000 000	LPRF Grant Revenue	-	499,931	-	-	-
110 R 33110 000 000 00000 000	Grant Revenue for Zadie Kuehl	169,224	-	-	-	-
110 R 33111 000 000 00000 000	CDBG Grant Revenue	-	-	225,000	225,000	-
110 R 33450 000 000 00000 000	FEMA Reimbursement	-	-	-	-	-
110 R 33460 000 000 00000 000	New Canada Rd (PIN 107036.00)	20,911	5,324,542	13,080,000	4,400,000	4,840,000
110 R 33465 000 000 00000 000	EDGE Grant	-	-	-	-	-
110 R 33556 000 000 00000 000	DOL Reimbursement - Unempmnt	2,173	-	-	-	-
110 R 33700 000 000 00000 000	Local Grants	-	-	-	-	-
110 R 33710 000 000 00000 000	Shelby County Grant Revenue	-	-	-	-	-
110 R 33803 000 000 00000 000	Dog Park Dash Grant	-	-	-	-	-
110 R 33804 000 000 00000 000	LPRF Grant	-	-	-	-	-
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)	-	-	-	-	-
110 R 36833 000 000 00000 000	Bike Ped Path Grant	635,444	316,275	-	-	-
110 R 36834 000 000 00000 000	ADA Transition Plan	-	-	-	-	-
110 R 36835 000 000 00000 000	Transportation Plan Update	-	34,688	168,000	168,000	68,000

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES (Continued)						
Federal, State, and Local Grants (Continued)						
110 R 36836 000 000 00000 000	TDOT Reimb - Closed Grants	$ -	$ 54,863	$ -	$ -	$ -
110 R 36837 000 000 00000 000	STBG Grants Revenues	-	-	-	-	332,000
Total federal, state, and local grants		1,632,730	6,266,931	13,473,000	4,793,000	5,240,000
Interest Income						
110 R 36100 000 000 00000 000	Interest Earned - Checking	7,117	10,044	7,000	7,000	175,000
110 R 36102 000 000 00000 000	Interest Earned - Rest LSS	127	71	-	-	-
110 R 36101 000 000 00000 000	Interest From CD's	2,490	1,873	2,317	2,317	48,000
Total interest income		9,734	11,988	9,317	9,317	223,000
Other Income						
110 R 34756 000 000 00000 000	Keep Lakeland Beautiful	-	-	-	-	-
110 R 35101 000 000 00000 000	Restitution	-	-	-	-	-
110 R 35110 000 000 00000 000	City Court Fines & Fees	2,200	2,900	3,000	3,000	3,000
110 R 36330 000 000 00000 000	Sale of Assets	-	-	-	-	-
110 R 36335 000 000 00000 000	Insurance Reimbursements	-	-	-	-	-
110 R 36900 000 000 00000 000	Misc Income/Admin Fees	619	5,203	1,500	1,500	1,500
110 R 36901 000 000 00000 000	Donations/Lakeland Activities	2,920	4,979	3,000	3,000	3,000
110 R 36904 000 000 00000 000	Senior Citizens Donations	75	1,286	7,500	7,500	7,500
110 R 36906 000 000 00000 000	Parks Fundraisers	-	-	-	-	-
Total other income		5,814	14,368	15,000	15,000	15,000
Total revenues		10,733,887	16,123,237	23,986,815	15,859,178	17,067,352
EXPENDITURES						
General Government Expenditures						
110 E 41000 111 000 00000 000	GOV - Salary	114,990	134,988	129,958	129,958	136,510
110 E 41000 121 000 00000 000	GOV - Regular Employee Wages	37,344	33,466	52,244	27,206	-
110 E 41000 123 000 00000 000	GOV - Overtime Wages	-	-	-	-	-
110 E 41000 132 000 00000 000	GOV - Bonus Pay	63,189	74,161	93,980	93,980	94,502
110 E 41000 133 000 00000 000	GOV - Vehicle Allowance	-	-	6,000	6,000	6,000
110 E 41000 141 000 00000 000	GOV - FICA (Employer's Share)	12,884	18,172	19,678	19,678	16,040
110 E 41000 142 000 00000 000	GOV - Insurance	26,363	26,561	27,874	27,874	27,884
110 E 41000 143 000 00000 000	GOV - Retirement	6,335	11,899	9,923	9,923	10,184

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41000 144 000 00000 000	GOV - HSA Retirement	$ 2,641	$ 680	$ 1,040	$ 1,040	$ 1,040
110 E 41000 146 000 00000 000	GOV - Work Comp	2,642	1,207	1,828	1,828	627
110 E 41000 147 000 00000 000	GOV - Unemployment	-	550	-	-	-
110 E 41000 147 000 00000 119	GOV - Unemployment - COVID	2,983	-	-	-	-
110 E 41000 148 000 00000 000	GOV - Education/Training	2,410	1,600	5,000	5,000	2,000
110 E 41000 149 000 00000 000	GOV - Uniforms	-	-	-	-	-
110 E 41000 210 000 00000 000	GOV - Postage	6,180	4,172	7,000	7,000	4,000
110 E 41000 212 000 00000 000	GOV - Employee Engagement	-	283	500	4,500	-
110 E 41000 220 000 00000 000	GOV - Printing	6,765	9,824	10,000	10,000	7,000
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	12,161	10,988	12,000	8,000	10,500
110 E 41000 233 000 00000 000	GOV - Subscriptions	-	-	-	-	-
110 E 41000 241 000 00000 000	GOV - Electric	11,315	11,580	14,000	14,000	16,000
110 E 41000 242 000 00000 000	GOV - Water	1,878	4,401	3,500	3,000	6,000
110 E 41000 244 000 00000 000	GOV - Gas/Propane	2,772	3,033	3,000	3,000	3,000
110 E 41000 245 000 00000 000	GOV - Telephone	8,808	9,873	10,000	10,000	10,000
110 E 41000 245 000 00000 019	GOV - TELEPHONE COVID-19	520	-	-	-	-
110 E 41000 251 000 00000 000	GOV - Trustee Collection Fees	24,797	33,455	26,000	26,000	50,199
110 E 41000 252 000 00000 000	GOV - Legal Services	118,317	101,418	110,000	110,000	100,000
110 E 41000 252 000 00000 600	GOV - Legal Services - Bonds	-	-	3,500	3,500	-
110 E 41000 252 000 00000 800	GOV Legal Services - COVID-19	30,980	15,560	-	-	-
110 E 41000 253 000 00000 000	GOV - Accounting & Auditing Se	32,000	27,920	33,990	33,990	31,000
110 E 41000 255 000 00000 000	GOV - Data Processing Services	119	-	-	-	-
110 E 41000 256 000 00000 000	GOV - Consultant Services	-	-	-	-	-
110 E 41000 257 000 00000 000	GOV - Property Tax Commission	152,455	95,944	95,000	95,000	110,000
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	6,000	25,575	25,000	22,950	22,000
110 E 41000 261 000 00000 000	GOV - Repair & Maintenance Veh	237	-	1,500	1,500	-
110 E 41000 266 000 00000 000	GOV - Repair & Maintenance Bui	17,765	50,980	20,000	29,998	20,000
110 E 41000 267 000 00000 000	GOV - Repair & Maintenance Plu	2,000	1,550	3,000	3,000	2,000
110 E 41000 280 000 00000 000	GOV - Travel	-	-	4,000	4,000	1,000
110 E 41000 287 000 00000 000	GOV - Meals & Entertainment	1,300	3,666	5,000	5,000	4,000
110 E 41000 290 000 00000 000	GOV - Contracted Service	91,868	110,003	65,000	55,002	10,000
110 E 41000 291 000 00000 000	GOV - Ambulance Service	248,893	316,228	325,000	325,000	320,000
110 E 41000 296 000 00000 000	GOV - Keep Lakeland Beautiful	5,026	9,727	15,000	15,000	13,000

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41000 299 000 00000 000	GOV - Contingency	$ -	$ -	$ 1,500	$ 1,104	$ 2,000
110 E 41000 300 000 00000 000	GOV - Neighborhood Watch	-	17	12,000	4,500	12,000
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	8,377	9,724	12,000	12,000	10,000
110 E 41000 318 000 00000 000	GOV - Miscellaneous	437	-	-	-	-
110 E 41000 320 000 00000 000	GOV - Operating Supplies	2,828	999	3,000	3,000	1,000
110 E 41000 320 000 00000 019	GOV - Op Supplies - CARES	173	-	-	-	-
110 E 41000 321 000 00000 000	GOV - Bank Charges	257	306	500	500	5,000
110 E 41000 331 000 00000 000	GOV - Gas, Oil, Diesel	996	1,256	1,000	1,000	-
110 E 41000 333 000 00000 000	GOV - Other Eqiup/Parts	43	-	-	-	-
110 E 41000 510 000 00000 000	GOV - Insurance	500	500	500	500	500
110 E 41000 511 000 00000 000	GOV - Insurance On Buildings	12,212	16,127	16,500	16,500	16,500
110 E 41000 513 000 00000 000	GOV - Liability	32,172	35,513	36,000	36,000	45,000
110 E 41000 521 000 00000 000	GOV - Surety Bonds For Officia	5,218	1,022	2,000	2,000	2,000
110 E 41000 720 000 00000 000	St Jude Dream Home	11,050	11,050	-	-	-
110 E 41000 743 000 00000 000	GOV - Bad Debt Expense	-	-	-	-	-
110 E 41000 948 000 00000 000	GOV - Computer Upgrades	1,563	-	-	-	-
110 E 41000 951 000 00000 000	GOV - Furniture / Fixtures	-	507	-	25,071	25,000
110 E 41210 111 000 00000 000	CRT - Salary	4,255	4,275	6,500	6,500	6,500
110 E 41210 121 000 00000 000	CRT - Regular Employee Wages	3,748	4,270	4,524	4,524	1,200
110 E 41210 123 000 00000 000	CRT - Overtime Wages	5	4	31	31	-
110 E 41210 141 000 00000 000	CRT - FICA (Employer's Share)	569	609	849	849	589
110 E 41210 142 000 00000 000	CRT - Insurance	2,028	2,039	2,123	2,123	-
110 E 41210 143 000 00000 000	CRT - Retirement	187	209	230	230	-
110 E 41210 144 000 00000 000	CRT - RHS Plan	-	68	104	104	-
110 E 41210 146 000 00000 000	CRT - Work Comp	3	8	8	8	-
110 E 41210 148 000 00000 000	CRT - Education/Training	466	506	500	500	500
110 E 41210 255 000 00000 000	CRT - Data Processing	950	1,200	1,000	1,000	1,000
110 E 41210 318 000 00000 000	CRT- Court Cost Fees	161	101	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	19	-	40	40	40
110 E 41330 148 000 00000 000	BOC - Education/Training	210	330	1,000	600	1,000
110 E 41330 220 000 00000 000	BOC - Printing	5,774	-	-	-	-

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
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	-
110 E 41330 287 000 00000 000	BOC - Meals & Entertainment	-	-	-	-	-
110 E 41330 288 000 00000 000	BOC - Vol Appreciation Dinner	-	3,994	4,000	4,400	4,000
110 E 41330 515 000 00000 000	BOC - Professional Liability	-	-	-	-	-
110 E 41330 670 000 00000 000	BOC - Election Commission Fee	11,930	-	12,000	12,000	-
110 E 41500 111 000 00000 000	FIN - Salary	86,544	97,298	99,258	173,082	231,899
110 E 41500 121 000 00000 000	FIN - Regular Employee Wages	124,852	137,529	149,271	40,716	41,725
110 E 41500 123 000 00000 000	FIN - Overtime Wages	248	190	1,016	277	287
110 E 41500 141 000 00000 000	FIN - FICA (Employer's Share)	15,400	16,746	19,280	17,903	21,164
110 E 41500 142 000 00000 000	FIN - Insurance	57,923	58,074	60,737	60,737	69,790
110 E 41500 143 000 00000 000	FIN - Retirement	10,364	11,253	13,334	13,334	13,831
110 E 41500 144 000 00000 000	FIN- HSA Retirement	1,092	2,652	4,056	4,056	4,160
110 E 41500 146 000 00000 000	FIN - Work Comp	204	435	435	435	478
110 E 41500 148 000 00000 000	FIN - Education/Training	1,217	1,287	5,500	3,387	9,000
110 E 41500 220 000 00000 000	FIN - Printing	1,980	2,501	3,000	3,000	3,000
110 E 41500 230 000 00000 000	FIN - Dues	1,264	579	1,500	1,500	2,000
110 E 41500 245 000 00000 000	FIN - Telephone	822	1,094	1,000	1,000	3,000
110 E 41500 245 000 00000 019	FIN - Telephone (CARES)	214	-	-	-	-
110 E 41500 259 000 00000 000	FIN - Other Prof Services	805	805	800	800	1,000
110 E 41500 280 000 00000 000	FIN - Travel	1,086	712	4,500	4,150	5,000
110 E 41500 287 000 00000 000	FIN - Meals & Entertainment	40	-	500	500	750
110 E 41500 290 000 00000 000	FIN - Contracted Service	-	-	-	15,000	15,000
110 E 41500 299 000 00000 000	FIN - Contingency	-	-	1,000	-	1,000
110 E 41500 318 000 00000 000	FIN - Misc Expense	-	2	-	-	500
110 E 41500 331 000 00000 000	FIN - Gas, Oil, Diesel	-	-	-	-	500
110 E 41500 951 000 00000 000	FIN - Furniture / Fixtures	-	-	-	2,750	2,000
110 E 41711 111 000 00000 000	ITS - Salary	81,527	92,256	94,515	188,064	172,744
110 E 41711 121 000 00000 000	ITS - Regular Employee Wages	30,143	54,596	109,835	19,643	-
110 E 41711 122 000 00000 000	ITS - Temporary Employee Wages	-	11,362	-	-	34,538
110 E 41711 123 000 00000 000	ITS - Overtime Wages	-	-	361	-	-
110 E 41711 144 000 00000 000	ITS - RHS PLAN	1,865	680	2,080	2,080	2,080
110 E 41711 141 000 00000 000	ITS - FICA (Employer's Share)	8,418	11,832	15,817	16,307	16,016

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41711 142 000 00000 000	ITS - Insurance	$ 14,987	$ 19,051	$ 25,775	$ 25,775	$ 25,799
110 E 41711 143 000 00000 000	ITS - Retirement	3,529	4,880	8,750	8,750	10,303
110 E 41711 146 000 00000 000	ITS - Work Comp	107	282	358	358	362
110 E 41711 148 000 00000 000	ITS - Education/Training	400	149	5,000	5,000	5,150
110 E 41711 235 000 00000 000	ITS - Membership/Tuition	40	-	500	500	500
110 E 41711 245 000 00000 000	ITS - Telephone	204	1,001	6,900	6,900	12,200
110 E 41711 245 000 00000 019	ITS - Telephone - CARES	581	-	-	-	-
110 E 41711 255 000 00000 000	ITS - Data Processing Services	56,496	133,691	142,340	142,340	169,490
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	65,000	65,000
110 E 41711 259 000 00000 000	ITS - Other Professional Servi	28,387	82,487	104,060	104,060	136,730
110 E 41711 269 000 00000 000	ITS - Repair & Maint - Equipment	-	-	5,790	5,790	7,150
110 E 41711 280 000 00000 000	ITS - Travel	-	1,099	5,100	5,100	6,900
110 E 41711 287 000 00000 000	ITS - Meals & Entertainment	-	-	500	500	1,250
110 E 41711 320 000 00000 000	ITS - Operating Supplies	479	745	500	500	1,100
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	29,468	37,735	40,910	34,000
110 E 41711 948 000 00000 019	ITS - Comp Upgrades - CARES	16,771	-	-	-	-
Total general government expenditures		1,845,993	2,045,962	2,290,855	2,264,543	2,323,039
Community Development Expenditures						
110 E 41670 111 000 00000 000	ENG - Salary	30,804	33,907	127,264	128,469	125,185
110 E 41670 121 000 00000 000	ENG - Regular Employee Wages	18,369	20,636	-	-	-
110 E 41670 122 000 00000 000	ENG - Temporary Employee Wages	13,619	5,548	17,233	17,233	18,096
110 E 41670 123 000 00000 000	ENG - Overtime Wages	9	-	-	-	-
110 E 41670 141 000 00000 000	ENG - FICA (Employer's Share)	4,877	4,543	11,164	11,259	11,070
110 E 41670 142 000 00000 000	ENG - Insurance	6,563	6,067	15,226	15,226	15,210
110 E 41670 143 000 00000 000	ENG - Retirement	2,470	2,560	6,426	6,426	6,322
110 E 41670 144 000 00000 000	ENG - HSA RETIREMENT	710	408	1,560	1,560	1,560
110 E 41670 146 000 00000 000	ENG - Work Comp	63	131	253	253	251
110 E 41670 148 000 00000 000	ENG - Education/Training	1,809	2,505	2,500	1,700	3,950
110 E 41670 230 000 00000 000	ENG - Publicity/Dues	599	833	1,000	1,000	1,000
110 E 41670 245 000 00000 000	ENG - Telephone	1,026	2,349	2,160	2,160	2,160

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Community Development Expenditures (Continued)						
110 E 41670 245 000 00000 019	ENG - Telephone - CARES	$ 796	$ -	$ -	$ -	$ -
110 E 41670 254 000 00000 000	ENG - Arch/Eng/Landscape Serv	5,621	48,751	15,000	15,000	15,000
110 E 41670 259 000 00000 000	ENG - Other Professional Servi	-	11,645	15,000	15,000	30,000
110 E 41670 261 000 00000 000	ENG - Maintenance / REpair Vehicles	-	-	-	500	1,500
110 E 41670 280 000 00000 000	ENG - Travel	-	2,839	3,500	4,300	6,350
110 E 41670 287 000 00000 000	ENG - Meals & Entertainment	135	394	750	750	1,500
110 E 41670 299 000 00000 000	ENG - Contingency	-	-	2,500	2,000	2,500
110 E 41670 310 000 00000 000	ENG - Office Supplies	100	-	-	-	-
110 E 41670 326 000 00000 000	ENG - Uniforms	200	-	300	300	300
110 E 41670 331 000 00000 000	ENG - Gas, Oil, Diesel	282	253	500	500	500
110 E 41670 341 000 00000 000	ENG - Tools	-	1,712	400	400	400
110 E 41670 951 000 00000 019	ENG - Furn Fixt - CARES	1,277	-	-	-	-
110 E 41672 111 000 00000 000	INS - Salary	-	1,792	-	51,756	57,065
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	87,830	113,538	120,915	71,229	74,568
110 E 41672 123 000 00000 000	INS - Overtime Wages	2,530	1,345	1,234	727	768
110 E 41672 141 000 00000 000	INS - FICA (Employer's Share)	6,932	8,434	9,460	9,460	10,254
110 E 41672 142 000 00000 000	INS - Insurance	22,422	33,659	26,846	26,846	39,957
110 E 41672 143 000 00000 000	INS - Retirement	4,255	5,307	6,864	6,864	7,477
110 E 41672 144 000 00000 000	INS - RHS PLAN	582	1,530	2,340	2,340	2,340
110 E 41672 146 000 00000 000	INS - Work Comp	1,750	2,760	4,691	4,691	5,107
110 E 41672 148 000 00000 000	INS - Education/Training	748	1,055	2,750	2,190	2,000
110 E 41672 245 000 00000 000	INS - Telephone	822	2,081	3,000	3,000	3,000
110 E 41672 245 000 00000 019	INS - TELEPHONE-COVID-19	550	-	-	-	-
110 E 41672 261 000 00000 000	INS - Repair & Maintenance Mot	3,954	3,392	5,000	5,000	5,000
110 E 41672 280 000 00000 000	INS - Travel	-	61	1,500	2,060	1,900
110 E 41672 287 000 00000 000	INS - Meals & Entertainment	-	-	-	-	1,000
110 E 41672 299 000 00000 000	INS - Contingency	-	-	300	300	300
110 E 41672 320 000 00000 000	INS - Operating Supplies	349	-	-	-	-
110 E 41672 326 000 00000 000	INS - Uniforms	830	587	900	900	900
110 E 41672 331 000 00000 000	INS - Gas, Oil, Diesel	3,866	4,921	4,500	4,500	3,000
110 E 41672 341 000 00000 000	INS - Tools	854	753	1,500	1,500	1,500
110 E 41700 111 000 00000 000	PLN - Salary	44,452	38,158	65,192	185,907	216,992
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	40,045	104,815	124,286	7,998	-

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Community Development Expenditures (Continued)						
110 E 41700 123 000 00000 000	PLN - Overtime Wages	$ 2,305	$ 3,392	$ 1,794	$ -	$ -
110 E 41700 141 000 00000 000	PLN - FICA (Employer's Share)	6,625	10,951	14,777	14,751	16,766
110 E 41700 142 000 00000 000	PLN - Insurance	15,390	24,587	29,405	29,405	45,130
110 E 41700 143 000 00000 000	PLN - Retirement	5,324	7,583	9,255	9,255	10,958
110 E 41700 144 000 00000 000	PLN - HSA Retirement	808	510	2,600	2,600	2,600
110 E 41700 146 000 00000 000	PLN - Work Comp	99	342	332	332	379
110 E 41700 148 000 00000 000	PLN - Education/Training	150	2,034	6,000	6,000	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	1,778	1,551	2,000	2,000	2,000
110 E 41700 245 000 00000 000	PLN - Telephone	642	900	720	720	1,000
110 E 41700 245 000 00000 019	PLN - Telephone - CARES	214	-	-	-	-
110 E 41700 254 000 00000 000	PLN - Arch/Eng/Landscape Serv	-	13,290	150,000	142,000	150,000
110 E 41700 259 000 00000 000	PLN - Other Professional Servi	53,711	40,835	50,000	50,000	5,000
110 E 41700 280 000 00000 000	PLN - Travel	600	2,435	3,500	3,500	3,500
110 E 41700 287 000 00000 000	PLN - Meals & Entertainment	-	648	1,025	1,025	1,025
110 E 41700 310 000 00000 000	PLN - Office Supplies	-	-	500	500	500
110 E 41700 331 000 00000 000	PLN - Gas, Oil, Diesel	-	-	-	-	-
110 E 41700 951 000 00000 000	PLN - Furniture / Fixtures	-	-	-	8,000	-
110 E 41701 111 000 00000 000	ECD - Salary	14,817	11,931	21,731	42,029	48,708
110 E 41701 121 000 00000 000	ECD - Regular Employee Wages	13,348	14,758	15,980	-	-
110 E 41701 123 000 00000 000	ECD - Overtime Wages	768	1,131	598	-	-
110 E 41701 141 000 00000 000	ECD - FICA (Employer's Share)	2,135	2,026	2,959	3,187	3,764
110 E 41701 142 000 00000 000	ECD - Insurance	5,130	5,513	6,406	6,406	6,407
110 E 41701 143 000 00000 000	ECD - Retirement	1,725	1,620	1,934	1,934	2,460
110 E 41701 144 000 00000 000	ECD - HSA Retirement	269	170	520	520	520
110 E 41701 146 000 00000 000	ECD - Work Comp	31	65	66	66	85
110 E 41701 148 000 00000 000	ECD - Education/Training	-	-	-	-	-
110 E 41701 230 000 00000 000	ECD - Publicity/Dues	-	-	200	200	-
110 E 41701 252 000 00000 000	ECD - Legal Services	-	-	20,000	20,000	-
110 E 41701 259 000 00000 000	ECD - Other Professional Servi	36,000	31,000	55,000	55,000	10,000
110 E 41701 299 000 00000 000	ECD - Contingency	-	-	-	-	-
110 E 41701 724 000 00000 000	EDC - Chamber of Commerce	24,000	24,000	24,000	24,000	24,000
110 E 41710 111 000 00000 000	CDE - Salary	-	1,517	-	44,038	-

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Community Development Expenditures (Continued)						
110 E 41710 121 000 00000 000	CDE - Regular Employee Wages	$ 38,341	$ 39,849	$ 42,952	$ -	$ 48,298
110 E 41710 123 000 00000 000	CDE - Overtime Wages	153	64	292	-	-
110 E 41710 141 000 00000 000	CDE - FICA (Employer's Share)	2,716	2,861	3,341	3,361	3,732
110 E 41710 142 000 00000 000	CDE - Insurance	14,876	14,913	15,624	15,624	15,624
110 E 41710 143 000 00000 000	CDE - Retirement	1,938	2,020	2,184	2,184	2,439
110 E 41710 144 000 00000 000	CDE - HSA Retirement	-	680	1,040	1,040	1,040
110 E 41710 146 000 00000 000	CDE - Work Comp	36	78	75	75	85
110 E 41710 148 000 00000 000	CDE - Education/Training	45	-	500	500	500
110 E 41710 220 000 00000 000	CDE - Printing	-	-	-	-	-
110 E 41710 235 000 00000 000	CDE - Memberships/Tuition	-	-	200	200	200
110 E 41710 245 000 00000 000	CDE - Telephone	342	606	720	720	1,000
110 E 41710 245 000 00000 019	CDE - Telephone - CARES	291	-	-	-	-
110 E 41710 261 000 00000 000	CDE - Repair & Maintenance Mot	60	243	2,000	2,000	2,000
110 E 41710 290 000 00000 000	CDE - Contracted Services	-	350	-	-	-
110 E 41710 326 000 00000 000	CDE - Uniforms	-	152	300	300	300
110 E 41710 331 000 00000 000	CDE - Gas, Oil, Diesel	1,559	255	1,600	1,600	1,600
110 E 41710 341 000 00000 000	CDE - Tools	-	-	500	500	500
Total community development expenditures		558,326	734,129	1,097,144	1,107,376	1,094,602
Public Works Expenditures						
110 E 43000 111 000 00000 000	PW - Salary	63,061	82,342	59,897	62,249	70,335
110 E 43000 121 000 00000 000	PW - Regular Employee Wages	207,834	223,490	298,396	316,754	332,143
110 E 43000 122 000 00000 000	PW - Temporary Employee Wages	-	9,581	-	-	-
110 E 43000 123 000 00000 000	PW - Overtime Wages	1,098	1,530	2,949	2,949	3,421
110 E 43000 141 000 00000 000	PW - FICA (Employer's Share)	21,380	24,068	27,908	28,279	31,360
110 E 43000 142 000 00000 000	PW - Insurance	48,265	55,850	72,812	72,812	72,765
110 E 43000 143 000 00000 000	PW - Retirement	11,503	14,052	18,610	18,610	21,451
110 E 43000 144 000 00000 000	PW - HSA Retirement	-	3,060	8,154	8,154	8,154
110 E 43000 146 000 00000 000	PW - Work Comp	8,690	17,179	29,806	29,806	33,679
110 E 43000 148 000 00000 000	PW - Education/Training	1,923	1,086	3,000	3,000	3,000
110 E 43000 230 000 00000 000	PW - Publicity/Dues	390	400	500	500	500
110 E 43000 241 000 00000 000	PW - Electric	3,330	3,332	5,500	5,500	5,500
110 E 43000 245 000 00000 000	PW - Telephone	2,565	6,608	2,000	2,000	2,000

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Public Works Expenditures (Continued)						
110 E 43000 245 000 00000 019	PW - Telephone - CARES	$ 2,128	$ -	$ -	$ -	$ -
110 E 43000 254 000 00000 000	PW - Architectural, Engineerin	8,886	9,079	15,000	15,000	15,000
110 E 43000 259 000 00000 000	PW - Other Prof. Services	5,875	-	10,000	10,000	10,000
110 E 43000 261 000 00000 000	PW - Repair & Maintenance Moto	8,756	10,030	11,000	11,000	11,000
110 E 43000 280 000 00000 000	PW - Travel	-	2,868	5,000	5,000	5,000
110 E 43000 287 000 00000 000	PW - Meals & Entertainment	185	995	1,000	1,000	1,000
110 E 43000 289 000 00000 000	PW - Other Contracted Service	-	99,262	-	-	-
110 E 43000 290 000 00000 000	PW - Contracted Service	1,419	85,753	15,000	15,000	15,000
110 E 43000 299 000 00000 000	PW - Contingency	-	-	250	250	250
110 E 43000 326 000 00000 000	PW - Uniforms	3,191	4,057	5,700	5,700	5,700
110 E 43000 331 000 00000 000	PW - Gas, Oil, Diesel	5,218	6,018	10,000	10,000	10,000
110 E 43000 333 000 00000 000	PW - Other Equip Parts & Repai	9,050	9,919	10,000	10,000	10,000
110 E 43000 341 000 00000 000	PW - Tools	17,470	14,322	18,000	18,000	18,000
110 E 43000 344 000 00000 000	PW - Safety Supplies	3,569	4,342	4,000	4,000	4,000
110 E 43000 906 000 00000 000	PW - Street Drainage Improveme	-	-	-	-	-
110 E 43000 949 000 00000 000	PW - Sirens & Installation	2,772	2,663	7,500	13,500	7,500
Total public works expenditues		438,558	691,886	641,982	669,063	696,758
Parks and Recreation Expenditures						
110 E 44310 220 000 00000 000	SC - Printing	-	-	-	-	-
110 E 44310 241 000 00000 000	SC - Electric	5,274	6,717	6,000	6,000	7,500
110 E 44310 242 000 00000 000	SC - Water	2,735	3,086	2,750	2,750	3,000
110 E 44310 244 000 00000 000	SC - Gas/Propane	369	343	350	350	350
110 E 44310 245 000 00000 000	SC - Telephone	3,793	3,878	3,700	3,700	4,000
110 E 44310 247 000 00000 000	SC - Programs - Admissions	-	-	4,000	4,000	4,000
110 E 44310 266 000 00000 000	SC - Repair & Maintenance Buil	558	18,459	20,000	20,000	20,000
110 E 44310 287 000 00000 000	SC - Meals & Entertainment	3,565	5,968	10,500	10,500	13,000
110 E 44310 290 000 00000 000	SC - Contracted Service	1,440	4,187	3,500	3,500	3,500
110 E 44310 299 000 00000 000	SC - Contingency	-	-	1,000	1,000	1,000
110 E 44310 300 000 00000 000	SC - Office Supplies & Materia	360	89	750	750	750
110 E 44310 320 000 00000 000	SC - Operating Supplies	283	1,021	2,500	2,500	2,500
110 E 44400 241 462 00000 000	REC - Electric - Y Soccer	-	-	10,000	10,000	10,000
110 E 44400 241 475 00000 000	REC - Electric - Y Football	-	-	5,000	5,000	5,000

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Parks and Recreation Expenditures (Continued)						
110 E 44400 246 464 00000 000	REC - Rent - Y Bball	$ -	$ -	$ 15,000	$ 15,000	$ 15,000
110 E 44400 246 465 00000 000	REC - Rent - Y Cheer	-	-	4,000	4,000	4,000
110 E 44400 246 466 00000 000	REC - Rent - Y Tball	-	-	6,000	6,000	4,500
110 E 44400 246 475 00000 000	REC - Rent - Y Football	-	-	2,500	2,500	2,500
110 E 44400 287 476 00000 000	REC - M&E - Camps	-	-	1,000	1,000	1,000
110 E 44400 287 477 00000 000	REC - M&E - Concessions	-	-	2,000	2,000	2,000
110 E 44400 290 472 00000 000	REC - Contracted Svc - Adult	-	-	6,000	6,000	6,000
110 E 44400 290 462 00000 000	REC - Contracted Svc - Y Soccer	-	-	-	-	-
110 E 44400 290 464 00000 000	REC - Contracted Svc - Y Bball	-	-	17,500	17,500	20,000
110 E 44400 290 465 00000 000	REC - Contracted Svc - Y Cheer	-	-	15,000	15,000	10,000
110 E 44400 290 466 00000 000	REC - Contracted Svc - Y Tball	-	-	1,000	1,000	2,000
110 E 44400 290 467 00000 000	REC - Contracted Svc - Tennis	-	-	5,000	5,000	5,000
110 E 44400 290 475 00000 000	REC - Contracted Svc - Y Football	-	-	7,500	5,500	10,000
110 E 44400 290 476 00000 000	REC - Contracted Svc - Camps	-	-	8,000	8,000	8,000
110 E 44400 290 480 00000 000	REC - Contracted Svc - Health	-	-	4,500	4,500	7,000
110 E 44400 320 472 00000 000	REC - Op Supplies - Adult	-	-	4,000	4,000	4,000
110 E 44400 320 462 00000 000	REC - Op Supplies - Y Soccer	-	-	500	500	500
110 E 44400 320 464 00000 000	REC - Op Supplies - Y Bball	-	-	2,500	2,500	2,500
110 E 44400 320 465 00000 000	REC - Op Supplies - Y Cheer	-	-	2,000	2,000	2,500
110 E 44400 320 466 00000 000	REC - Op Supplies - Y Tball	-	-	1,000	1,000	2,000
110 E 44400 320 467 00000 000	REC - Op Supplies - Tennis	-	-	1,000	1,000	1,000
110 E 44400 320 475 00000 000	REC - Op Supplies - Y Football	-	-	5,000	5,000	9,000
110 E 44400 320 476 00000 000	REC - Op Supplies - Camps	-	-	1,000	1,000	1,000
110 E 44400 320 480 00000 000	REC - Op Supplies - Health	-	-	500	500	500
110 E 44400 326 464 00000 000	REC - Uniforms - Y Bball	-	-	5,000	5,000	5,000
110 E 44400 326 465 00000 000	REC - Uniforms - Y Cheer	-	-	5,000	5,000	5,000
110 E 44400 326 466 00000 000	REC - Uniforms - Y Tball	-	-	2,000	2,000	3,000
110 E 44400 326 475 00000 000	REC - Uniforms - Y Football	-	-	5,000	7,000	5,000
110 E 44400 461 000 00000 000	REC - Summer Activities	-	-	-	-	-
110 E 44400 462 000 00000 000	REC - Youth Soccer	8,420	8,876	-	-	-
110 E 44400 464 000 00000 000	REC - Youth Basketball Expense	19,604	24,130	-	855	-
110 E 44400 465 000 00000 000	REC - Youth Cheerleading	13,019	12,997	-	-	-
110 E 44400 466 000 00000 000	REC - Youth T-Ball	8,238	8,100	-	-	-

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Parks and Recreation Expenditures (Continued)						
110 E 44400 467 000 00000 000	REC - Youth Tennis	$ 3,666	$ 2,834	$ -	$ -	$ -
110 E 44400 472 000 00000 000	REC - Adult Flag Football	1,550	-	-	-	-
110 E 44400 473 000 00000 000	REC - Adult Basketball	-	-	-	-	-
110 E 44400 474 000 00000 000	REC - Tour de Lakeland	-	-	-	-	-
110 E 44400 475 000 00000 000	REC - Youth Football	21,633	45,706	-	-	-
110 E 44400 476 000 00000 000	REC - Recreation Camps	770	3,256	-	-	-
110 E 44400 479 000 00000 000	REC - Lego Camp	-	-	-	-	-
110 E 44400 480 000 00000 000	REC - Health & Fitness	-	2,970	-	-	-
110 E 44421 241 000 00000 000	IHC - Electric	5,274	6,717	6,000	6,000	8,000
110 E 44421 242 000 00000 000	IHC - Water	2,735	3,086	3,500	3,500	3,500
110 E 44421 244 000 00000 000	IHC - Gas/Propane	369	343	350	350	350
110 E 44421 245 000 00000 000	IHC - Telephone	829	887	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	9,463	15,528	20,000	20,000	20,000
110 E 44421 290 000 00000 000	IHC - Contracted Service	2,768	3,044	3,000	3,000	3,000
110 E 44421 299 000 00000 000	IHC - Contingency	-	-	2,000	2,000	2,000
110 E 44421 320 000 00000 000	IHC - Operating Supplies	1,722	1,628	2,000	2,000	2,000
110 E 44421 455 000 00000 000	IHC - Landscaping	-	-	-	-	-
110 E 44421 951 000 00000 000	IHC - Furniture/Fixtures	720	5,569	10,000	13,764	8,000
110 E 44710 111 000 00000 000	PRK - Salary	79,332	90,529	90,979	226,661	265,596
110 E 44710 121 000 00000 000	PRK - Regular Employee Wages	88,868	194,578	242,799	115,934	123,806
110 E 44710 122 000 00000 000	PRK -Temporary Employee Wages	-	-	-	-	-
110 E 44710 123 000 00000 000	PRK - Overtime Wages	1,566	636	840	840	599
110 E 44710 141 000 00000 000	PRK - FICA (Employer's Share)	12,808	20,717	25,855	26,055	30,134
110 E 44710 142 000 00000 000	PRK - Insurance	44,708	84,472	93,965	93,965	89,150
110 E 44710 143 000 00000 000	PRK - Retirement	8,078	13,519	15,282	15,282	17,844
110 E 44710 144 000 00000 000	PRK - HSA RETIREMENT	935	2,400	6,240	6,240	6,240
110 E 44710 146 000 00000 000	PRK - Work Comp	2,266	5,234	13,401	13,401	15,542
110 E 44710 148 000 00000 000	PRK - Education/Training	2,224	2,838	5,000	5,000	5,000
110 E 44710 220 000 00000 000	PRK - Printing	-	-	-	-	-
110 E 44710 230 000 00000 000	PRK - Publicity/Dues	600	915	1,500	1,500	1,500
110 E 44710 242 000 00000 000	PRK - Water	-	3,674	10,000	10,000	10,000
110 E 44710 245 000 00000 000	PRK - Telephone	1,654	3,456	2,040	2,040	2,040

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Parks and Recreation Expenditures (Continued)						
110 E 44710 245 000 00000 019	PRK - Telephone - CARES	$ 291	$ -	$ -	$ -	$ -
110 E 44710 254 000 00000 000	PRK - Architectural, Engineeri	-	-	-	-	-
110 E 44710 280 000 00000 000	PRK - Travel	610	4,857	8,000	8,000	8,000
110 E 44710 287 000 00000 000	PRK - Meals & Entertainment	-	1,577	2,500	2,500	2,500
110 E 44710 290 000 00000 000	PRK - Contracted Service	1,325	20,999	72,000	72,000	134,000
110 E 44710 299 000 00000 000	PRK - Contingency	-	-	3,000	3,000	3,000
110 E 44710 320 000 00000 000	PRK - Operating Supplies	1,107	738	3,500	4,315	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	3,510	4,800	4,800	4,800
110 E 44710 325 000 00000 000	PRK - City Sponsored Activitie	-	-	-	-	-
110 E 44710 325 000 00000 110	PRK - Halloween Fest	-	-	-	-	-
110 E 44710 325 000 00000 114	PRK - Christmas Fest	-	-	-	-	-
110 E 44710 325 000 00000 116	PRK - Easter Fest	61	-	-	-	-
110 E 44710 325 000 00000 118	PRK - Fishing Rodeo	-	-	-	-	-
110 E 44710 325 000 00000 119	PRK - Concerts	-	-	-	-	-
110 E 44710 325 110 00000 000	PRK - Halloween Fest	632	-	3,500	3,500	3,500
110 E 44710 325 112 00000 000	PRK - IH Stage Opening	-	-	-	-	-
110 E 44710 325 114 00000 000	PRK - Christmas Fest	1,851	2,266	2,500	2,500	2,500
110 E 44710 325 118 00000 000	PRK - Fishing Rodeo	633	1,809	5,000	5,000	5,000
110 E 44710 325 119 00000 000	PRK - Concerts	10,645	21,771	27,000	27,000	27,000
110 E 44710 326 000 00000 000	PRK - Uniforms	135	766	1,150	1,150	1,150
110 E 44710 331 000 00000 000	PRK - Gas, Oil, Diesel	-	5,238	10,000	10,000	10,000
110 E 44710 333 000 00000 000	PRK - Other Equip Parts & Repa	4,701	4,825	5,500	5,500	5,500
110 E 44710 341 000 00000 000	PRK - Tools	2,358	6,760	14,000	14,000	14,000
110 E 44710 342 000 00000 000	PRK - Sign Parts & Supplies	1,067	784	2,000	2,000	2,000
110 E 44710 452 000 00000 000	PRK - Gravel & Sand	-	993	5,000	5,000	5,000
110 E 44710 455 000 00000 000	PRK - Landscaping	1,553	9,237	9,500	9,500	9,500
110 E 44710 461 000 00000 000	PRK - Park Maintenance	26,491	44,047	60,000	60,000	60,000
Total parks and recreation expenditures		418,367	742,564	994,051	1,008,502	1,128,651
Capital Outlays						
110 E 41000 932 000 00000 000	GOV - Building Improvements	-	20,302	275,000	289,261	60,000
110 E 41000 944 000 00000 000	GEN GOV - HVAC Replacement	27,175	-	-	-	-

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Capital Outlays (Continued)						
110 E 41330 951 000 00000 019	BOC - Furn/Fixt - COVID-19	$ 17,408	$ -	$ -	$ -	$ -
110 E 41670 771 000 00000 000	ENG - Huff N Puff Improvements	-	-	-	-	-
110 E 41670 773 000 00000 000	ENG - New Canada Rd Improvemen	401,883	6,218,648	16,350,000	5,500,000	6,050,000
110 E 41670 775 000 00000 000	ENG - Beverle Rivera Improveme	-	-	-	-	-
110 E 41670 777 000 00000 000	ENG - FEMA Grant	-	-	-	-	-
110 E 41670 778 000 00000 000	ENG - Canada Rd Bike Ped Path	731,871	274,842	-	-	-
110 E 41670 779 000 00000 000	ENG - I-40 Interchange Fence	-	-	-	-	-
110 E 41670 780 000 00000 000	ENG - ADA Transition Plan	-	-	-	-	-
110 E 41670 781 000 00000 000	ENG - Transportation Plan Update	-	100,185	210,000	210,000	85,000
110 E 41670 900 000 00000 000	ENG - Capital Outlays Roads	-	-	-	-	375,000
110 E 41670 944 000 00000 000	ENG - Capital Outlay - Vehicles	-	29,800	-	-	-
110 E 41670 951 000 00000 000	ENG - Furniture & Fixtures	-	507	6,000	6,000	500
110 E 41672 944 000 00000 000	INS - Capital Outlay - Vehicle	-	-	-	35,000	-
110 E 41672 951 000 00000 000	INS - Furniture & Fixtures	-	-	5,000	5,000	500
110 E 41701 739 000 00000 000	ECD - Gateway Signs Grant	-	-	-	-	-
110 E 41701 740 000 00000 000	ECD - Economic Dev-Edge Grant	-	-	-	-	-
110 E 41711 951 000 00000 000	ITS - Furniture & Fixtures	-	-	5,000	8,071	1,000
110 E 42200 900 000 00000 000	FD - Capital Outlay	-	-	-	-	-
110 E 43000 951 000 00000 000	PW - Furniture & Fixtures	-	507	2,000	2,000	2,000
110 E 44710 781 000 00000 000	Zadie Kuehl Park Improvements	169,659	-	-	-	-
110 E 44710 923 000 00000 000	PRK - Park Development	250,320	280,094	140,000	99,766	150,000
110 E 44710 924 000 00000 000	Dog Park Project	340,398	-	-	-	-
110 E 44710 937 000 00000 000	PRK - Athletic Complex	79,517	1,165,177	150,000	150,000	570,000
110 E 44710 944 000 00000 000	PRK - Vehicles	-	-	-	47,600	-
110 E 44710 968 000 00000 000	PRK - I.H. Park Improvements	-	-	200,000	200,000	250,000
110 E 44710 969 000 00000 000	PRK - Hwy 70 Fields	17,306	-	-	-	-
Total capital outlays		2,035,537	8,090,062	17,343,000	6,552,698	7,544,000
Total expenditures		5,296,781	12,304,603	22,367,032	11,602,182	12,787,050
Excess (deficiency) of revenues over (under) expenditures		5,437,106	3,818,634	1,619,783	4,256,996	4,280,302

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
OTHER FINANCING SOURCES (USES)						
Issuance of Debt						
110 R 36934 000 000 00000 000	Interim Financing Proceeds	$ -	$ 1,519,228	$ 3,500,000	$ 9,980,772	$ -
110 R 36935 000 000 00000 000	USDA Refi Proceeds - 2015 CON	14,794,500	-	-	-	-
110 R 36935 000 019 00000 000	USDA RD Bond Proceeds	-	45,205,500	-	-	-
Transfers In						
110 R 36968 000 000 00000 000	OFS - Transfer In from LSS	700,000	700,000	700,000	700,000	-
Transfers Out						
110 E 51621 765 000 00000 000	Operating Trans To State Street	(1,574,617)	(3,184,556)	(1,971,747)	(1,971,747)	(1,765,205)
110 E 51623 762 000 00000 000	Operating Trans To LSS	(783,255)	(682,215)	(713,505)	(713,505)	(716,055)
110 E 51630 690 000 00000 000	Operating Transfer To Debt Ser	(18,873,886)	(46,761,012)	(10,223,275)	(12,707,079)	(2,483,198)
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	(67,050)	(1,727,500)	-	(81,200)	-
Total other financing sources (uses)		(6,049,308)	(4,930,555)	(8,708,527)	(4,792,759)	(4,964,458)
Net change in fund balance		(612,202)	(1,111,921)	(7,088,744)	(535,763)	(684,156)
Fund balance, beginning		11,900,033	11,287,831	12,874,767	10,175,910	9,640,147
Fund balance, ending		$ 11,287,831	$ 10,175,910	$ 5,786,023	$ 9,640,147	$ 8,955,991
Supplemental Information: Fund Balance						
Nonspendable		$ 1,660	$ 1,004	$ 1,660	$ 1,004	$ 1,004
Restricted		172,546	81,198	-	-	-
Committed		1,612,139	1,297,372	272,048	428,336	310,821
Assigned		1,770,000	604,823	-	854,823	284,823
Unassigned		7,731,486	8,191,513	5,512,315	8,355,984	8,359,343
Ending fund balance		$ 11,287,831	$ 10,175,910	$ 5,786,023	$ 9,640,147	$ 8,955,991

State Street Aid

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
Revenues					
Intergovernmental	$ 457,642	$ 487,882	$ 526,033	$ 526,033	$ 497,966
Federal, state, and local grants	-	153,314	-	-	117,000
Total revenues	457,642	641,196	526,033	526,033	614,966
Expenditures					
Current					
Public works	1,413,002	1,087,386	2,339,563	4,682,487	2,560,435
Capital outlays	358,004	468,258	224,000	440,712	20,000
Total expenditures	1,771,006	1,555,644	2,563,563	5,123,199	2,580,435
Excess (deficiency) of revenues over (under) expenditures	(1,313,364)	(914,448)	(2,037,530)	(4,597,166)	(1,965,469)
Other Financing Sources (Uses)					
Transfers in from other funds	1,574,617	3,184,556	1,971,747	1,971,747	1,765,205
Net change in fund balance	$ 261,253	$ 2,270,108	$ (65,783)	$ (2,625,419)	$ (200,264)
Addition to (use of) committed fund balance	$ 261,253	$ 2,270,108	$ (65,783)	$ (2,625,419)	$ (200,264)

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Intergovernmental						
121 R 33551 000 000 00000 000	TN Gas/Fuel Tax	$ 230,950	$ 247,783	$ 259,227	$ 259,227	$ 251,562
121 R 33553 000 000 00000 000	State Gasoline Inspection Fee	36,006	38,534	49,819	49,819	39,000
121 R 33554 000 000 00000 000	State Emergency Street Fund	66,716	71,380	74,457	74,457	71,859
121 R 33555 000 000 00000 000	TN Gas Improve Tax	116,163	124,702	142,530	142,530	135,545
121 R 33593 000 000 00000 000	Excise Tax	7,807	5,483	-	-	-
Total intergovernmental		457,642	487,882	526,033	526,033	497,966
Federal, State, and Local Grants						
121 R 33815 000 000 00000 000	State of TN Appropriation Grant	-	153,314	-	-	-
121 R 36837 000 000 00000 000	STBG Grant Revenues	-	-	-	-	117,000
Total federal, state, and local grants		-	153,314	-	-	117,000
Total revenues		457,642	641,196	526,033	526,033	614,966
EXPENDITURES						
Public Works Expenditures						
121 E 43100 111 000 00000 000	STR - Salary	-	-	29,501	30,659	34,643
121 E 43100 121 000 00000 000	STR - Regular Employee Wages	131,309	116,461	198,573	199,983	183,686
121 E 43100 123 000 00000 000	STR - Overtime Wages	1,373	367	1,975	1,975	1,893
121 E 43100 141 000 00000 000	STR - FICA (Employer's Share)	10,562	8,846	17,773	17,972	17,015
121 E 43100 142 000 00000 000	STR - Insurance	34,723	26,041	55,255	55,255	33,792
121 E 43100 143 000 00000 000	STR - Retirement	6,295	5,151	12,300	12,300	12,124
121 E 43100 144 000 00000 000	STR - HSA Retirement	2,533	1,360	4,846	4,846	3,806
121 E 43100 146 000 00000 000	STR - Work Comp	5,127	7,755	20,200	20,200	19,336
121 E 43100 148 000 00000 000	STR - Education/Training	-	1,425	3,000	3,000	3,000
121 E 43100 149 000 00000 000	STR - Uniforms	1,603	1,496	3,200	3,200	3,200
121 E 43100 230 000 00000 000	STR - Publicity/Dues/Membershi	940	950	1,200	1,200	1,200
121 E 43100 245 000 00000 000	STR - Telephone	663	1,296	1,440	1,440	1,440
121 E 43100 245 000 00000 019	STR - TELEPHONE-COVID-19	1,387	-	-	-	-
121 E 43100 259 000 00000 000	STR - Other Professional Servi	194	1,521	6,000	6,000	6,000
121 E 43100 261 000 00000 000	STR - Repair & Maintenance Mot	10,920	1,700	9,000	9,000	9,000
121 E 43100 264 000 00000 000	STR - Traffic Control Lights	5,000	1,044	5,000	5,000	5,000
121 E 43100 268 000 00000 000	STR - Repair & Maintenance Roa	1,099,062	197,171	305,000	305,000	195,000
121 E 43100 270 000 00000 000	STR - Paving	-	616,562	1,500,000	3,842,924	1,865,000

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Public Works Expenditures (Continued)						
121 E 43100 280 000 00000 000	STR - Travel	$ -	$ -	$ 500	$ 500	$ 500
121 E 43100 287 000 00000 000	STR - Meals & Entertainment	1,429	735	1,000	1,000	1,000
121 E 43100 299 000 00000 000	STR - Contingency	-	-	500	500	500
121 E 43100 320 000 00000 000	STR - Operating Supplies	4,746	-	1,000	1,000	1,000
121 E 43100 331 000 00000 000	STR - Gas, Oil, Diesel	12,396	18,766	18,000	18,000	18,000
121 E 43100 333 000 00000 000	STR - Other Equip Parts & Repa	9,331	8,861	9,000	9,000	9,000
121 E 43100 341 000 00000 000	STR - Tools	5,226	9,821	12,000	9,233	12,000
121 E 43100 342 000 00000 000	STR - Sign Parts & Supplies	14,263	12,836	15,000	15,000	15,000
121 E 43100 344 000 00000 000	STR - Safety Supplies	48	216	300	300	300
121 E 43100 410 000 00000 000	STR - Concrete / Clay	-	1,895	3,000	3,000	3,000
121 E 43100 452 000 00000 000	STR - Gravel & Sand	14,955	14,748	60,000	60,000	60,000
121 E 43100 471 000 00000 000	STR - Asphalt & Asphalt Filler	25,519	29,762	40,000	40,000	40,000
121 E 43100 533 000 00000 000	STR - Machinery & Equip Rental	13,398	600	5,000	5,000	5,000
Total public works expenditues		1,413,002	1,087,386	2,339,563	4,682,487	2,560,435
Capital Outlays						
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	14,069	57,832	54,000	57,987	-
121 E 43100 941 000 00000 000	STR - HEAVY EQUIPMENT	102,733	245,709	150,000	248,760	-
121 E 43160 241 000 00000 000	STR - Street Lighting-Electri	25,891	23,868	20,000	20,000	20,000
121 E 52115 920 000 00000 000	STR - Building Improvements	215,311	140,849	-	113,965	-
Total capital outlays		358,004	468,258	224,000	440,712	20,000
Total expenditures		1,771,006	1,555,644	2,563,563	5,123,199	2,580,435
Excess (deficiency) of revenues over (under) expenditures		(1,313,364)	(914,448)	(2,037,530)	(4,597,166)	(1,965,469)
OTHER FINANCING SOURCES (USES)						
Transfers In						
121 R 37950 000 000 00000 000	Transfer In from General Fund	1,574,617	3,184,556	1,971,747	1,971,747	1,765,205
Net change in fund balance		261,253	2,270,108	(65,783)	(2,625,419)	(200,264)
Fund balance, beginning		294,322	555,575	65,783	2,825,683	200,264
Fund balance, ending		$ 555,575	$ 2,825,683	$ -	$ 200,264	$ -

Storm Water Fund

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
Revenues					
Charges for services	$ 216,557	$ 232,546	$ 203,445	$ 203,445	$ 210,417
Expenditures					
Current					
Public works	59,901	70,883	86,348	86,348	91,108
Capital outlays	303,584	5,731	310,000	310,000	300,000
Total expenditures	363,485	76,614	396,348	396,348	391,108
Excess (deficiency) of revenues over (under) expenditures	(146,928)	155,932	(192,903)	(192,903)	(180,691)
Other Financing Sources (Uses)					
Transfers in from other funds	245,000	-	-	-	-
Net change in fund balance	$ 98,072	$ 155,932	$ (192,903)	$ (192,903)	$ (180,691)
Addition to (use of) restricted fund balance	$ 98,072	$ 155,932	$ (192,903)	$ (192,903)	$ (180,691)

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Charges for Services						
416 R 37000 000 000 00000 000	Residential STW Fees	$ 193,007	$ 202,246	$ 203,445	$ 203,445	$ 210,417
416 R 37002 000 000 00000 000	Stormwater Fines	23,550	30,300	-	-	-
Total charges for services		216,557	232,546	203,445	203,445	210,417
Total revenues		216,557	232,546	203,445	203,445	210,417
EXPENDITURES						
Public Works Expenditures						
416 E 46000 111 000 00000 000	STW - Salaries	-	-	-	17,252	19,022
416 E 46000 121 000 00000 000	STW - Regular Employee Wages	29,276	38,443	40,305	23,743	24,856
416 E 46000 123 000 00000 000	STW - Overtime Wages	843	448	412	243	256
416 E 46000 141 000 00000 000	STW - FICA (Employer's Share)	2,220	2,811	3,153	3,153	3,418
416 E 46000 142 000 00000 000	STW - Insurance	7,454	11,219	8,936	8,415	8,921
416 E 46000 143 000 00000 000	STW - Retirement	1,361	1,769	2,288	2,288	2,493
416 E 46000 144 000 00000 000	STW - HSA Retirement	194	510	780	780	780
416 E 46000 146 000 00000 000	STW - Work Comp	665	757	1,564	1,564	1,702
416 E 46000 148 000 00000 000	STW - Education/Training	500	275	500	500	750
416 E 46000 149 000 00000 000	STW - Uniforms	167	120	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	3,928	4,262	4,000	4,000	4,000
416 E 46000 259 000 00000 000	STW - Other Professional Servi	-	700	2,500	2,500	2,500
416 E 46000 280 000 00000 000	STW - Travel	-	-	200	200	200
416 E 46000 287 000 00000 000	STW - Meals & Entertainment	71	60	100	100	100
416 E 46000 290 000 00000 000	STW - Contracted Service	250	3,519	5,000	5,000	5,000
416 E 46000 299 000 00000 000	STW - Contingency	-	-	1,000	1,000	1,000
416 E 46000 300 000 00000 000	STW - Office Supplies	-	-	100	100	100
416 E 46000 331 000 00000 000	STW - Gas, Oil, Diesel	1,259	1,751	1,500	1,500	1,500
416 E 46000 341 000 00000 000	STW - Tools	3,575	79	1,000	1,000	1,500
416 E 46000 454 000 00000 000	STW - Sewer Line Materials	3,978	-	5,500	5,500	5,500
Total public works expenditues		59,901	70,883	86,348	86,348	91,108

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Capital Outlays						
416 E 46000 900 000 00000 000	STW - Capital Projects	$ 303,584	$ 5,731	$ 310,000	$ 310,000	$ 300,000
Total capital outlays		303,584	5,731	310,000	310,000	300,000
Total expenditures		363,485	76,614	396,348	396,348	391,108
Excess (deficiency) of revenues over (under) expenditures		(146,928)	155,932	(192,903)	(192,903)	(180,691)
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		98,072	155,932	(192,903)	(192,903)	(180,691)
Fund balance, beginning		168,394	266,466	220,032	422,398	229,495
Fund balance, ending		$ 266,466	$ 422,398	$ 27,129	$ 229,495	$ 48,804

Solid Waste Fund

	ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
Revenues					
Charges for services	$ 1,292,406	$ 1,333,953	$ 1,342,514	$ 1,342,514	$ 1,408,678
Federal, state, and local grants	138,760	-	-	-	-
Other income	9,871	-	-	-	-
Total revenues	1,441,037	1,333,953	1,342,514	1,342,514	1,408,678
Expenditures					
Current					
Public works	1,393,512	1,295,439	1,247,625	1,247,625	1,254,298
Capital outlays	312,661	53,833	290,000	290,000	-
Total expenditures	1,706,173	1,349,272	1,537,625	1,537,625	1,254,298
Net change in fund balance	$ (265,136)	$ (15,319)	$ (195,111)	$ (195,111)	$ 154,380
Addition to (use of) restricted fund balance	$ (265,136)	$ (15,319)	$ (195,111)	$ (195,111)	$ 154,380

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Charges for Services						
424 R 34430 000 000 00000 000	Solid Waste Fees	$ 1,290,506	$ 1,332,538	$ 1,341,014	$ 1,341,014	$ 1,407,178
424 R 34432 000 000 00000 000	Bulk Waste Pickup Fees	1,900	1,415	1,500	1,500	1,500
Total charges for services		1,292,406	1,333,953	1,342,514	1,342,514	1,408,678
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	-	-	-	-
Total other income		9,871	-	-	-	-
Total revenues		1,441,037	1,333,953	1,342,514	1,342,514	1,408,678
EXPENDITURES						
Public Works Expenditures						
424 E 43260 111 000 00000 000	SDW -Salaries	29,712	32,112	-	-	-
424 E 43260 121 000 00000 000	SDW - Regular Employee Wages	71,551	78,702	60,913	62,638	65,530
424 E 43260 122 000 00000 000	SDW - Temporary Employee Wages	66,455	-	-	-	-
424 E 43260 123 000 00000 000	SDW - Overtime Wages	98	102	1,257	1,257	1,350
424 E 43260 141 000 00000 000	SDW - FICA (Employer's Share)	7,801	8,444	4,803	4,893	5,166
424 E 43260 142 000 00000 000	SDW - Insurance	20,504	20,069	15,128	15,128	15,113
424 E 43260 143 000 00000 000	SDW - Retirement	4,955	5,250	3,445	3,445	3,689
424 E 43260 144 000 00000 000	SDW - HSA Retirement	690	1,416	1,560	1,560	1,560
424 E 43260 146 000 00000 000	SDW - Work Comp	931	1,720	3,469	3,469	3,840
424 E 43260 148 000 00000 000	SDW - Education/Training	-	-	650	650	650
424 E 43260 149 000 00000 000	SDW - Uniforms	163	48	500	500	500
424 E 43260 210 000 00000 000	SDW - Postage	791	1,188	2,500	2,500	2,500
424 E 43260 220 000 00000 000	SDW - Printing	4,743	2,989	3,000	3,000	3,000
424 E 43260 245 000 00000 000	SDW - Telephone/Internet	663	1,188	1,000	1,000	1,000
424 E 43260 245 000 00000 019	SDW - TELEPHONE-COVID-19	795	-	-	-	-
424 E 43260 251 000 00000 000	SDW - MLGW Collection Fee	26,040	27,836	27,000	27,000	28,000
424 E 43260 259 000 00000 000	SDW - Other Professional Servi	8,732	-	17,000	17,000	17,000

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Public Works Expenditures (Continued)						
424 E 43260 261 000 00000 000	SDW - Repair & Maintenance Veh	$ 2,612	$ 2,211	$ 8,000	$ 8,000	$ 8,000
424 E 43260 280 000 00000 000	SDW - Travel	-	-	1,000	1,000	1,000
424 E 43260 287 000 00000 000	SDW - Meals & Entertainment	-	-	400	400	400
424 E 43260 289 000 00000 000	SDW - Other Contracted Service	198,656	134,269	220,000	220,000	220,000
424 E 43260 290 000 00000 000	SDW - Contracted Service	872,225	951,963	835,000	835,000	835,000
424 E 43260 290 000 00000 019	SDW - Contracted Service-CARES	52,200	(214)	-	-	-
424 E 43260 295 000 00000 000	SDW - Litter Control	10,695	10,040	25,000	23,830	25,000
424 E 43260 299 000 00000 000	SDW - Contingency	-	-	1,000	355	1,000
424 E 43260 331 000 00000 000	SDW - Gas, Oil, Diesel	12,500	16,106	15,000	15,000	15,000
Total public works expenditues		1,393,512	1,295,439	1,247,625	1,247,625	1,254,298
Capital Outlays						
424 E 43260 941 000 00000 000	SDW - Capital Outlay-Equipment	4,250	53,833	290,000	290,000	-
424 E 43260 944 000 00000 000	SDW - Capital Outlay - Vehicle	30,050	-	-	-	-
424 E 52115 920 000 00000 000	SDW - Building Improvements	278,361	-	-	-	-
Total capital outlays		312,661	53,833	290,000	290,000	-
Total expenditures		1,706,173	1,349,272	1,537,625	1,537,625	1,254,298
Net change in fund balance		(265,136)	(15,319)	(195,111)	(195,111)	154,380
Fund balance, beginning		547,021	281,885	253,080	266,566	71,455
Fund balance, ending		$ 281,885	$ 266,566	$ 57,969	$ 71,455	$ 225,835

Debt Service Fund

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
Revenues					
Interest income	$ -	$ 2	$ -	$ -	$ -
Expenditures					
Debt Service					
Principal	17,420,660	45,599,849	8,740,963	11,221,735	1,041,484
Interest and fiscal charges	1,453,226	1,161,163	1,482,312	1,485,344	1,441,714
Total expenditures	18,873,886	46,761,012	10,223,275	12,707,079	2,483,198
Excess (deficiency) of revenues over (under) expenditures	(18,873,886)	(46,761,010)	(10,223,275)	(12,707,079)	(2,483,198)
Other Financing Sources (Uses)					
Transfers in from other funds	18,873,886	46,761,012	10,223,275	12,707,079	2,483,198
Net change in fund balance	$ -	$ 2	$ -	$ -	$ -
Addition to (use of) committed fund balance	$ -	$ 2	$ -	$ -	$ -

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Interest Income						
210 R 36100 000 000 00000 000	Interest Earned - Checking	$ -	$ 2	$ -	$ -	$ -
Total revenues		-	2	-	-	-
EXPENDITURES						
Debt Service - Principal						
210 E 49200 621 000 00000 000	Principal - TMBF #50236	215,000	223,000	206,095	206,095	-
210 E 49200 622 000 00000 000	Principal - TMBF #50538	2,738,000	-	-	-	-
210 E 49200 623 000 00000 000	Principal -TLDA Beverle Rivera	62,988	64,188	65,412	65,412	66,556
210 E 49200 624 000 00000 000	Principal - Shelby County	54,672	54,946	55,222	55,222	55,498
210 E 49200 625 000 00000 000	Principal - 20M CONs, 2015	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	243,555	243,555	248,731
210 E 49200 651 000 00000 000	Principal - 2022 CON - New Canada	-	1,519,228	7,500,000	9,980,772	-
210 E 49200 653 000 00000 000	Principal - 2022 USDA High Sch	-	-	670,679	670,679	670,699
Total debt service - principal		17,420,660	45,599,849	8,740,963	11,221,735	1,041,484
Debt Service - Interest and Fiscal Charges						
210 E 49400 641 000 00000 000	Interest - 2004 TMBF #50236	1,454	1,267	510	510	-
210 E 49400 642 000 00000 000	Interest - 2008 TMBF #50538	5,942	-	-	-	-
210 E 49400 643 000 00000 000	Interest - TLDA Beverle Rivera	26,556	25,356	25,668	25,668	24,447
210 E 49400 644 000 00000 000	Interest - Shelby County Schoo	1,665	1,391	1,115	1,115	839
210 E 49400 645 000 00000 000	Interest - 20M CONs, Series 20	686,900	-	-	-	-
210 E 49400 648 000 00000 000	Interest - 2019 Loan	674,250	657,394	-	-	-
210 E 49400 650 000 00000 000	Interest - 2021 USDA Refunding	-	314,383	309,315	309,315	304,139
210 E 49400 651 000 00000 000	Interest - 2022 CON - New Canada	-	3,953	9,166	12,198	-
210 E 49400 652 000 00000 000	Interest - USDA New Can Rd	-	-	-	-	-
210 E 49400 653 000 00000 000	INT - 2022 USDA High School	-	-	1,130,138	1,130,138	1,112,289
210 E 49500 691 000 00000 000	Loan Fees - 2004 TMBF #50236	4,697	3,431	4,800	4,800	-
210 E 49500 692 000 00000 000	Loan Fees - 2008 TMBF #50538	15,682	-	-	-	-
210 E 49500 693 000 00000 000	Loan Fees - TLDA Beverle River	1,680	1,608	1,600	1,600	-
210 E 49500 694 000 00000 000	COI - BAN Series 2019	-	-	-	-	-
210 E 49500 694 015 00000 000	COI - CON 2015 Refi - USDA	34,000	-	-	-	-
210 E 49500 651 015 00000 000	COI - CON Series 2022	-	82,960	-	-	-
210 E 49500 652 015 00000 000	COI - USDA Proceeds - New Can Rd	-	-	-	-	-
210 E 49500 653 000 00000 000	COI - 2022 USDA High School	-	69,420	-	-	-

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Debt Service - Interest and Fiscal Charges (Continued)						
210 E 49500 695 000 00000 000	Loan Fees - CON Series 2015	$ 400	$ -	$ -	$ -	$ -
210 E 49500 700 000 00000 000	Early Pmt Fee - 2019 BAN	-	-	-	-	-
Total debt service - interest and fiscal charges		1,453,226	1,161,163	1,482,312	1,485,344	1,441,714
Total expenditures		18,873,886	46,761,012	10,223,275	12,707,079	2,483,198
Excess (deficiency) of revenues over (under) expenditures		(18,873,886)	(46,761,010)	(10,223,275)	(12,707,079)	(2,483,198)
OTHER FINANCING SOURCES (USES)						
Transfers In						
210 R 37950 000 000 00000 000	Transfer In from General Fund	18,873,886	46,761,012	10,223,275	12,707,079	2,483,198
Total other financing sources (uses)		18,873,886	46,761,012	10,223,275	12,707,079	2,483,198
Net change in fund balance		-	2	-	-	-
Fund balance, beginning		43	43	45	45	45
Fund balance, ending		$ 43	$ 45	$ 45	$ 45	$ 45

Sewer Fund

	ACTUAL		PLAN	ESTIMATED	PLAN
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
Operating Revenues					
Charges for Services					
Sewer service fees	$ 1,540,097	$ 1,541,065	$ 2,126,953	$ 2,126,953	$ 3,050,432
Service connection fees	366,750	282,750	405,096	405,096	247,600
Total operating revenues	1,906,847	1,823,815	2,532,049	2,532,049	3,298,032
Operating Expenses					
Personnel costs	338,477	325,887	650,240	650,240	731,435
Sewer system administration	501,243	503,429	434,570	446,364	1,245,800
Depreciation expense	513,026	543,731	510,000	510,000	510,000
Total operating expenses	1,352,746	1,373,047	1,594,810	1,606,604	2,487,235
Operating income (loss)	554,101	450,768	937,239	925,445	810,797
Nonoperating Revenues (Expenses)					
Interest income	3,271	5,403	2,957	2,957	12,500
Gain (loss) on disposal	(2,748)	-	-	-	-
Interest and fiscal charges	(32,504)	(30,606)	(45,766)	(45,766)	(305,145)
Net nonoperating revenues (expenses)	(31,981)	(25,203)	(42,809)	(42,809)	(292,645)
Capital Grants and Contributions					
Capital grants	-	-	3,751,052	-	-
Capital contributions - development	-	244,155	1,028,132	1,028,132	402,065
Total capital grants and contributions	-	244,155	4,779,184	1,028,132	402,065
Change in net position	$ 522,120	$ 669,720	$ 5,673,614	$ 1,910,768	$ 920,217
Other Financial Information:					
Capital additions	$ 378,176	$ 1,089,432	$ 8,366,000	$ 3,364,678	$ 14,822,494
Long-term debt repayment	$ 544,000	$ 588,000	$ 588,000	$ 612,000	$ 636,000
Debt proceeds	$ -	$ -	$ 5,000,000	$ 2,400,000	$ 13,827,494
Grant funds deposits received (used)	$ -	$ -	$ -	$ -	$ -
Addition to (use of) cash estimate	$ 98,395	$ (492,959)	$ 1,201,482	$ (184,042)	$ (602,848)

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	PLAN FY2022-2023	ESTIMATED FY2022-2023	PLAN FY2023-2024
OPERATING REVENUES						
Sewer Service Fees						
412 R 37230 000 000 00000 000	Residential Sewer Fees	$ 1,368,903	$ 1,386,010	$ 1,501,468	$ 1,501,468	$ 2,468,966
412 R 37231 000 000 00000 000	Commercial Sewer Fees	80,917	69,587	159,290	159,290	581,466
412 R 37232 000 000 00000 000	City Of Memphis Sewer Fees	90,277	85,468	466,195	466,195	-
Total sewer service fees		1,540,097	1,541,065	2,126,953	2,126,953	3,050,432
Service Connection Fees						
412 R 37233 000 000 00000 000	Sewer Connection Charge	115,650	78,150	163,296	163,296	105,000
412 R 37298 000 000 00000 000	Sewer Development Charges	251,100	204,600	241,800	241,800	142,600
Total service connection fees		366,750	282,750	405,096	405,096	247,600
Total operating revenues		1,906,847	1,823,815	2,532,049	2,532,049	3,298,032
OPERATING EXPENSES						
Personnel Costs						
412 E 43250 111 000 00000 000	SEW - Salaries - Permanent	99,743	108,384	202,206	202,206	216,019
412 E 43250 121 000 00000 000	SEW - Regular Employee	131,671	122,968	239,327	239,327	284,440
412 E 43250 122 000 00000 000	SEW - Temporary Wages	12,988	15,279	-	-	-
412 E 43250 123 000 00000 000	SEW - Overtime Wages	9	900	2,059	2,059	2,929
412 E 43250 132 000 00000 000	SEW - Bonus Pay	-	-	-	-	14,805
412 E 43250 141 000 00000 000	SEW - FICA (Employer's Share)	20,181	18,004	34,273	34,273	38,891
412 E 43250 142 000 00000 000	SEW - Insurance	49,634	40,859	124,059	124,059	115,679
412 E 43250 143 000 00000 000	SEW - Retirement	13,823	5,840	21,513	21,513	26,651
412 E 43250 144 000 00000 000	SEW - HSA Retirement	4,619	2,436	7,800	7,800	8,840
412 E 43250 146 000 00000 000	SEW - Workmen's	3,645	8,226	12,503	12,503	14,881
412 E 43250 148 000 00000 000	SEW - Education/Training	725	1,162	3,500	3,500	5,300
412 E 43250 149 000 00000 000	SEW - Uniforms	1,439	1,829	3,000	3,000	3,000
Total personnel costs		338,477	325,887	650,240	650,240	731,435
Sewer System Administration						
412 E 43250 212 000 00000 000	SEW - EE Engagement	-	-	-	500	-
412 E 43250 220 000 00000 000	SEW - Printing	-	221	500	500	500
412 E 43250 230 000 00000 000	SEW - Publicity/Dues	2,000	1,687	2,000	1,500	2,000
412 E 43250 232 000 00000 000	SEW - Environmental Protection	4,940	4,840	5,000	5,000	5,000
412 E 43250 241 000 00000 000	SEW - Electric	141,225	138,144	140,000	140,000	165,000
412 E 43250 244 000 00000 000	SEW - Gas/Propane	1,579	986	800	800	800

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	PLAN FY2022-2023	ESTIMATED FY2022-2023	PLAN FY2023-2024
OPERATING EXPENSES (Continued)						
Sewer System Administration (Continued)						
412 E 43250 245 000 00000 000	SEW - Telephone	$ 10,897	$ 11,146	$ 15,000	$ 15,000	$ 15,000
412 E 43250 245 000 00000 019	SEW - PHONE-COVID-19	579	-	-	-	-
412 E 43250 251 000 00000 000	SEW - MLGW Collection Fee	30,549	31,470	30,000	30,000	33,000
412 E 43250 252 000 00000 000	SEW - Legal Services	7,436	6,560	2,000	2,000	2,000
412 E 43250 253 000 00000 000	SEW - Accounting & Auditing	8,000	6,980	9,270	9,270	9,000
412 E 43250 254 000 00000 000	SEW - Arch/Eng/Landscaping	-	3,664	10,000	10,000	150,000
412 E 43250 259 000 00000 000	SEW - Other Professional	27,836	27,809	30,000	30,000	90,000
412 E 43250 261 000 00000 000	SEW - Repair & Maintenance	2,633	1,176	4,000	4,000	215,000
412 E 43250 266 000 00000 000	SEW - Repair & Maintenance	1,085	4,770	15,000	15,000	5,000
412 E 43250 280 000 00000 000	SEW - Travel	-	242	4,000	4,000	4,500
412 E 43250 287 000 00000 000	SEW - Meals & Entertainment	-	242	1,000	1,000	1,000
412 E 43250 290 000 00000 000	SEW - Contracted Service	79,292	80,495	30,000	41,794	390,000
412 E 43250 310 000 00000 000	SEW - Office Supplies &	607	765	3,000	3,000	3,000
412 E 43250 322 000 00000 000	SEW - Chemical, Laboratory,	7,381	10,021	10,000	10,000	10,000
412 E 43250 331 000 00000 000	SEW - Gas, Oil, Diesel	5,868	15,181	10,000	10,000	18,000
412 E 43250 333 000 00000 000	SEW - Other Equipment Parts	123,420	99,759	50,000	50,000	60,000
412 E 43250 341 000 00000 000	SEW - Tools	2,000	1,991	2,000	2,000	2,000
412 E 43250 452 000 00000 000	SEW - Gravel & Sand	-	4,784	5,000	5,000	5,000
412 E 43250 454 000 00000 000	SEW - Sewer Line Materials	2,833	2,819	3,000	3,000	3,000
412 E 43250 511 000 00000 000	SEW - Insurance On Buildings	33,484	41,725	42,000	42,000	44,500
412 E 43250 513 000 00000 000	SEW - Liability	5,064	5,952	6,000	6,000	7,500
412 E 43250 533 000 00000 000	SEW - Machinery &	2,535	-	5,000	5,000	5,000
Total sewer system administration		501,243	503,429	434,570	446,364	1,245,800
Depreciation Expense						
412 E 43250 950 000 00000 000	SEW - Depreciation Expense	513,026	543,731	510,000	510,000	510,000
Total depreciation expense		513,026	543,731	510,000	510,000	510,000
Total operating expenses		1,352,746	1,373,047	1,594,810	1,606,604	2,487,235
Operating income		554,101	450,768	937,239	925,445	810,797

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	PLAN FY2022-2023	ESTIMATED FY2022-2023	PLAN FY2023-2024
NONOPERATING REVENUES (EXPENSES)						
Interest Income						
412 R 36100 000 000 00000 000	Interest Earned - Checking	$ 3,271	$ 5,403	$ 2,957	$ 2,957	$ 12,500
Interest and Fiscal Charges						
412 E 43250 611 000 00000 000	SEW - Interest On Long Term	(8,871)	(10,436)	(20,766)	(20,766)	(280,145)
412 E 43250 614 000 00000 000	SEW - Fees (Tml Bond	(23,633)	(20,170)	(25,000)	(25,000)	(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)		(31,981)	(25,203)	(42,809)	(42,809)	(292,645)
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	-	244,155	1,028,132	1,028,132	402,065
Total capital grants and contributions		-	244,155	4,779,184	1,028,132	402,065
Change in net position		522,120	669,720	5,673,614	1,910,768	920,217
Net position, beginning		12,316,614	12,838,734	13,508,454	13,508,454	15,419,222
Net position, ending		$ 12,838,734	$ 13,508,454	$ 19,182,068	$ 15,419,222	$ 16,339,439
OTHER FINANCIAL INFORMATION:						
Capital additions		$ 378,176	$ 1,089,432	$ 8,366,000	$ 3,364,678	$ 14,822,494
Long-term debt repayment		$ 544,000	$ 588,000	$ 588,000	$ 612,000	$ 636,000
Debt proceeds		$ -	$ -	$ 5,000,000	$ 2,400,000	$ 13,827,494
Grant funds deposits received (used)		$ -	$ -	$ -	$ -	$ -
Addition to (use of) cash estimate		$ 98,395	$ (492,959)	$ 1,201,482	$ (184,042)	$ (602,848)