



Board of Commissioners
Regular Meeting Agenda
Thursday, April 20, 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:
 1. **Ordinance - Second and Final Reading** - amending Ordinance O-8-2022 establishing sewer user rates and sewer charge adjustments.
 2. **Ordinance - Second and Final Reading** - amending certain portions of Title 18 (Water and Sewers) Chapter 2 (Sewer) of the City of Lakeland's Municipal Code pertaining to Section 18-211.
- VI. TREASURER'S REPORT:
 1. March 2023 Treasurer's Report
- VII. REPORTS FROM COMMITTEES, MEMBERS OF THE BOARD OF COMMISSIONERS & OTHER OFFICERS:
 - Sheriff's Report
 - a. March 2023 SCSO Crime Report
 - City Manager's Report
 - a. April 2023 City Manager's Report
 - Commissioners' Reports
 - a. Parks and Recreation & Natural Resources Board Meeting 4.11.2023 - *Commissioner Dial*
 - b. Municipal Planning & Design Review Commission Meeting 4.13.2023 - *Commissioner Atkinson*
 - c. Board of Appeals / Storm Water Board of Appeals Meeting

4.17.2023 - Vice-Mayor Wright

VIII. PUBLIC COMMENTS:

IX. SEWERAGE COMMISSION BUSINESS:

X. CONSENT AGENDA:

1. Approval of Meeting Minutes from Previous Meetings:

- a. Special Meeting Minutes - March 28, 2023
- b. Regular Meeting Minutes - April 06, 2023

XI. REGULAR AGENDA:

- 1. **Ordinance - Second and Final Reading** - amending Ordinance O-8-2022 establishing sewer user rates and sewer charge adjustments.
- 2. **Ordinance - Second and Final Reading** - amending certain portions of Title 18 (Water and Sewers) Chapter 2 (Sewer) of the City of Lakeland's Municipal Code pertaining to Section 18-211.
- 3. **Ordinance - First Reading** - amending the fiscal year 2023 annual budget, passed by ordinance O-10-2022, as amended by ordinances O-12-2022, O-13-2022, and O-5-2023.
- 4. **Resolution** - authorizing the Mayor to sign a proclamation establishing May 4, 2023, as Lakeland's observance of the National Day of Prayer. *Sponsored by Commissioner McCarter*
- 5. **Resolution** - authorizing the Mayor to sign a proclamation establishing May 2023 as National Nurses Month in the City of Lakeland, Tennessee. *Sponsored by Commissioner McCarter*
- 6. **Resolution** - amending resolution R-47-2023 and the Neighborhood Watch Funds Reimbursement Policy. *Sponsored by Commissioner McCarter*
- 7. **Resolution** - approving the City of Lakeland Crime Prevention Neighborhood Watch Board of Commissioners liaison. *Sponsored by Commissioner McCarter*
- 8. **Resolution** - appointing a Crime Prevention Neighborhood Watch Board

of Commissioners liaison. *Sponsored by Commissioner McCarter*

9. **Resolution** - authorizing the City Manager to engage in property acquisition negotiations for parcels within the Lakeland Gateway TIF District. *Sponsored by Mayor Roman*
10. **Discussion and Possible Action** - regarding a potential partnership between the City of Lakeland and the Memphis Area Transit Authority. *Sponsored by Mayor Roman*

XII. ANNOUNCEMENTS:

XIII. ADJOURNMENT:



CITY OF
LAKE LAND
TENNESSEE



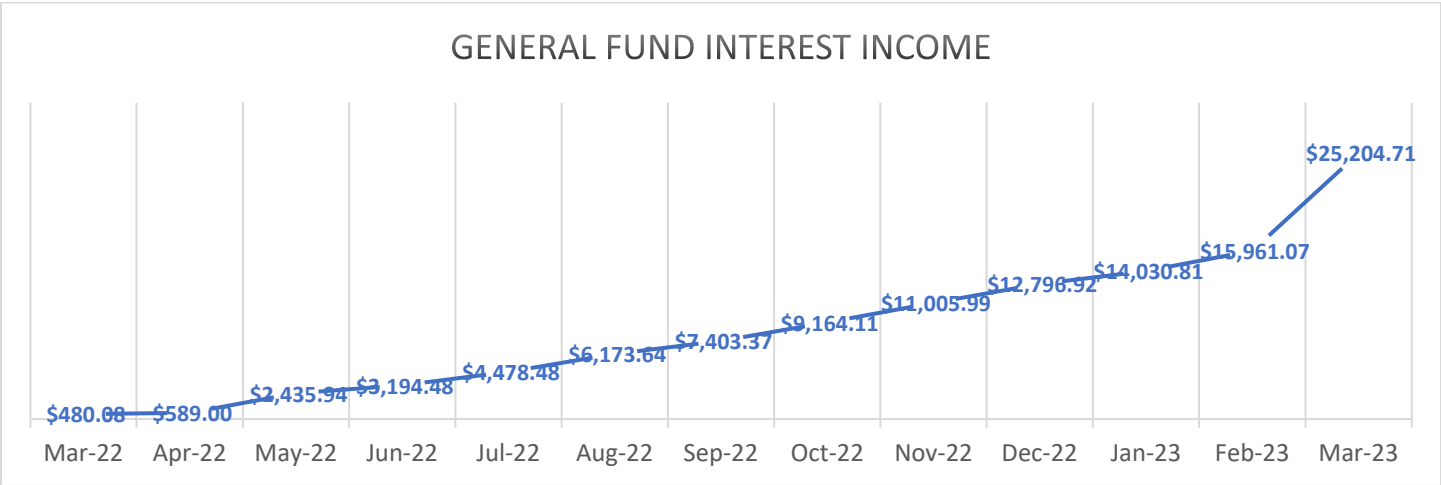
**MARCH 2023
TREASURER'S
REPORT**

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.

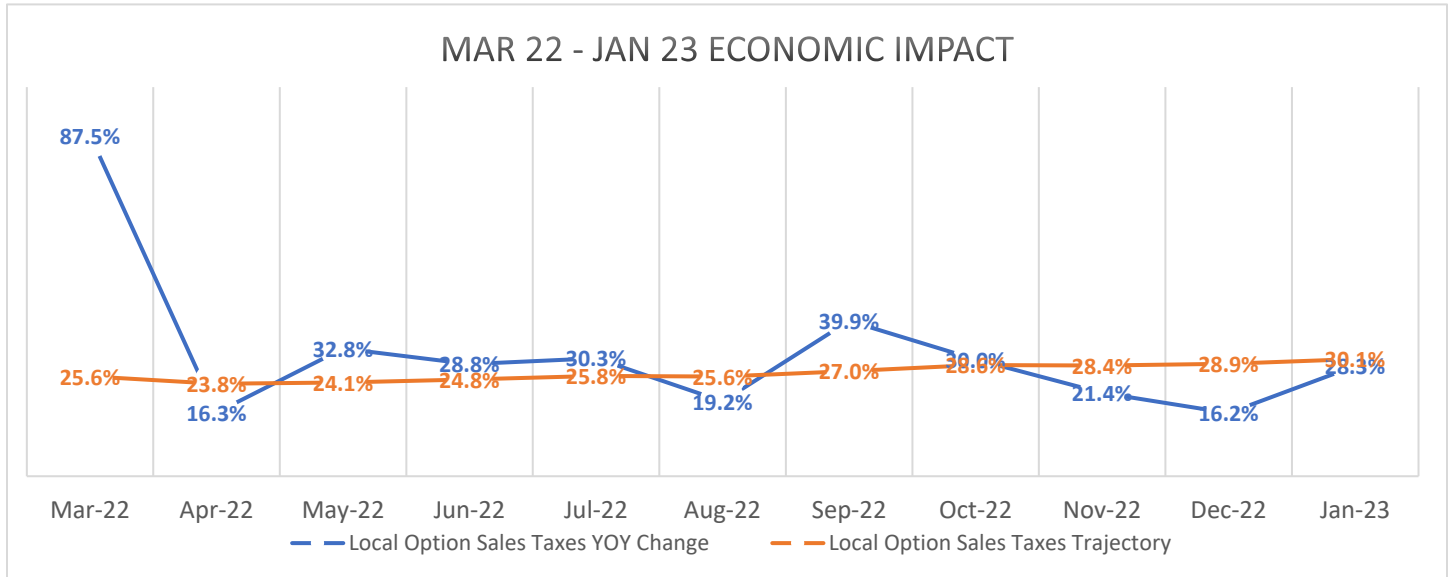
Short Take:

- General Fund:
 - 96.69% of property tax revenues have been collected.
 - The new LGIP - General Fund reserve continues to provide increased interest revenue. The current LGIP rate for February is 4.64%. The Fed lending rate was increased by 25 basis points in March and is now in a 4.75% to 5.00% target range. According to the BLS (Bureau of Labor Statistics), the March yearly CPI rate was 5.0%. On 4/10/23, the reported national unemployment rate dropped to 3.5%.
 - Interest Income FYTD as of March in the General fund is \$106,219.10.

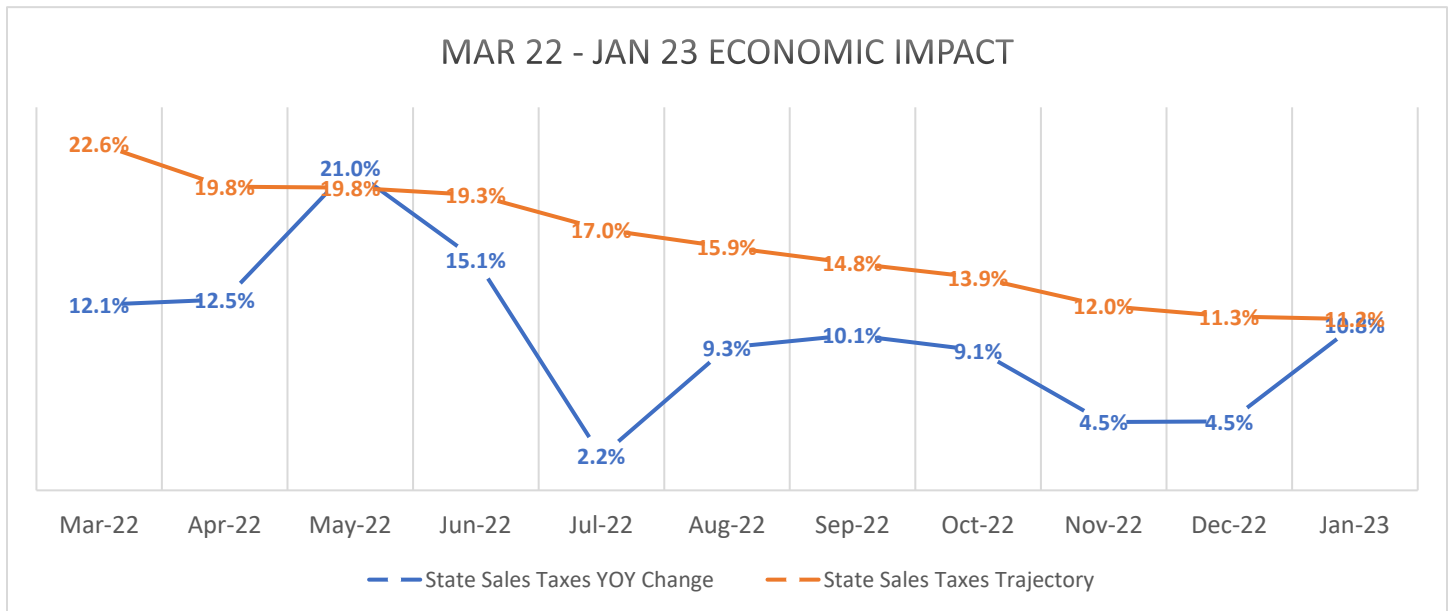


BOARD SUMMARY (CONTINUED)

- **Economic Trends:** Local Option Sales Tax increase for amounts received in the month (two months prior transactions) was 28.3% over the prior year.



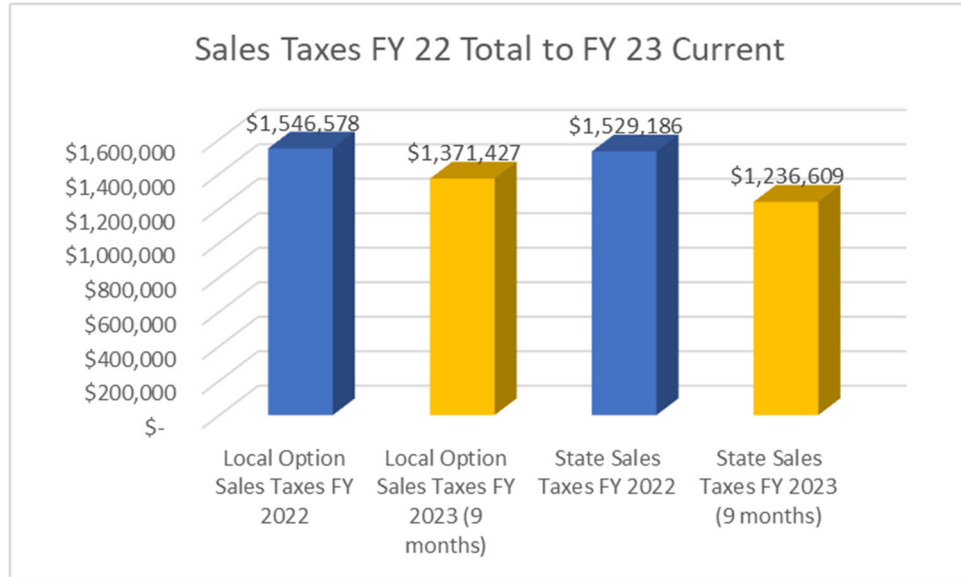
- **Economic Trends:** State Sales Tax were 10.8% higher than for the same period in FY22



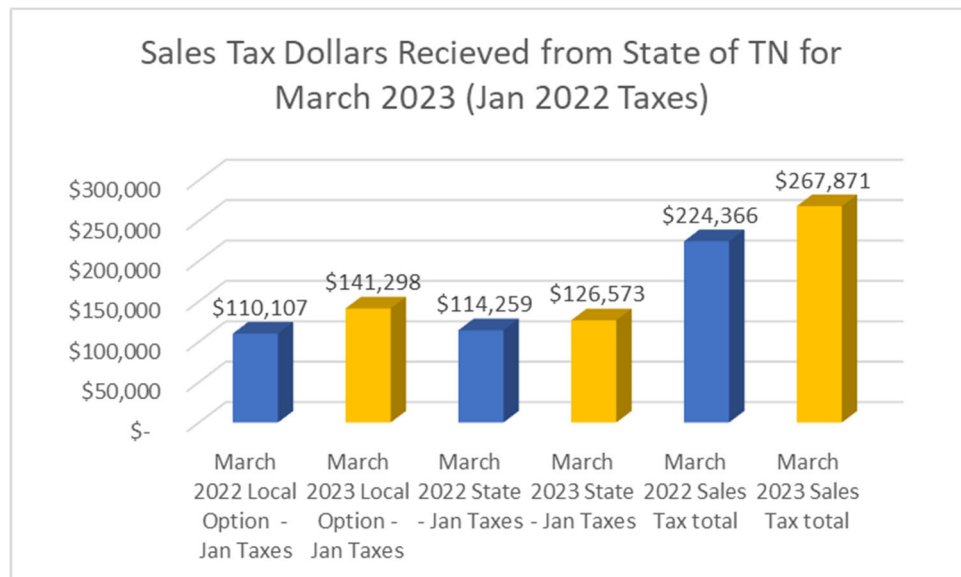
BOARD SUMMARY (CONTINUED)

Sales Tax Numbers, by the Dollars:

Sales taxes for 2023 are trending upward with the 9 months of 2023 equaling 84.79% of the 2022 Total.



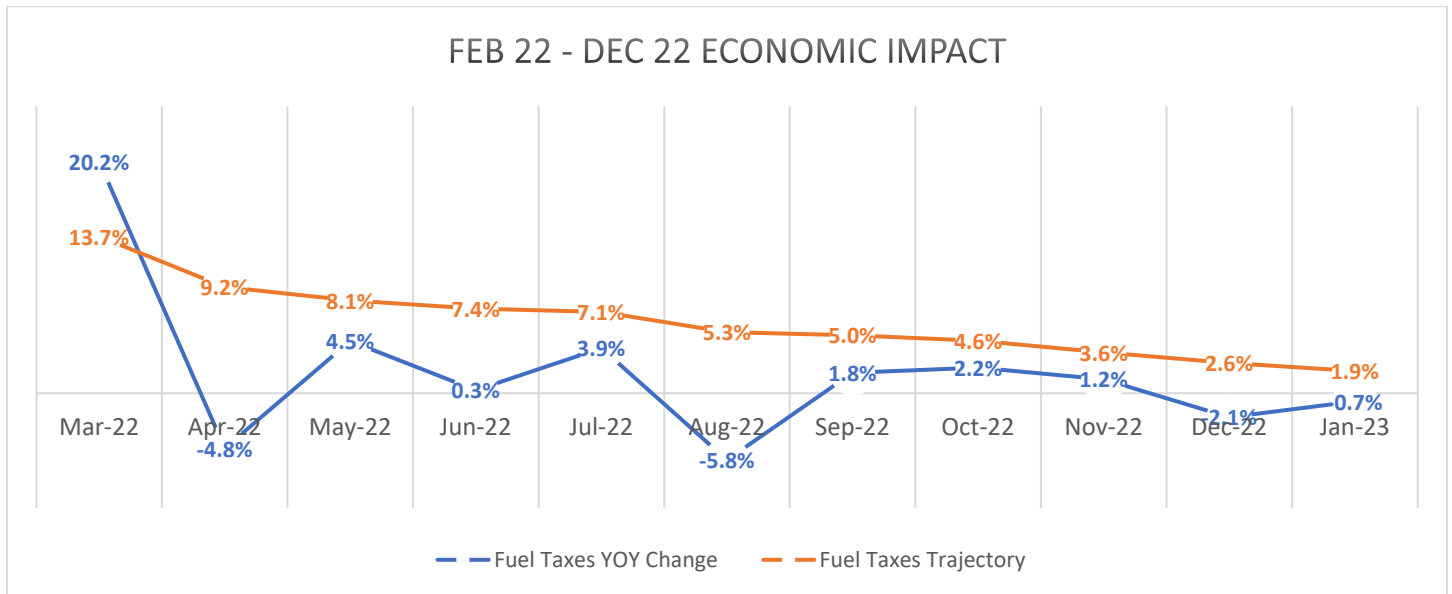
Monthly sales taxes received for March 2023 are tracking 19.39% over funds received in March 2022.



BOARD SUMMARY (CONTINUED)

State Street Aid Fund:

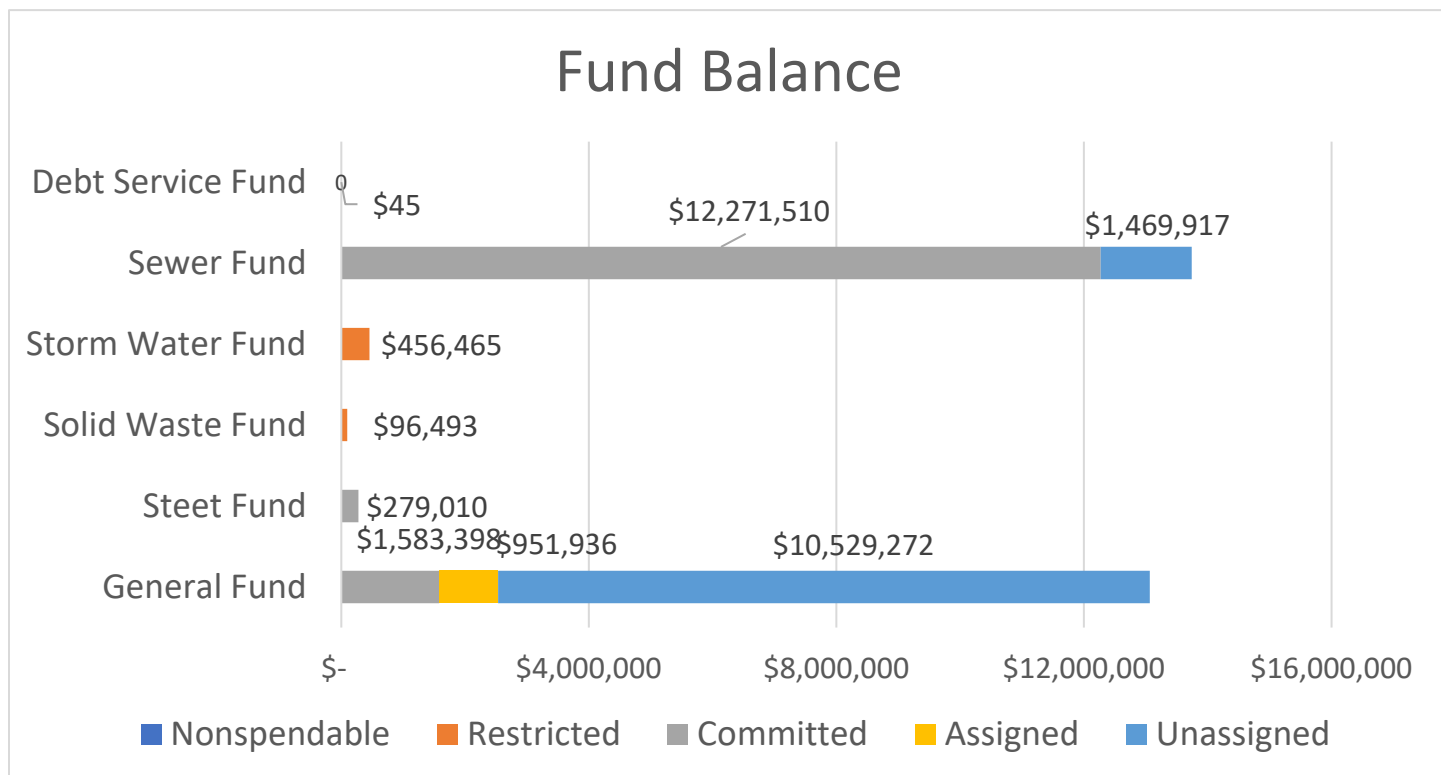
- **Economic Trends:** Fuel taxes experienced a -.7 decrease as compared to the same period in the prior year, with the trajectory (trailing 12-month average) is at 1.9%. Recent trends and news articles indicate that increased tele-commuting is holding down gas usage.



- Storm Water Fund:
 - Nothing to note currently.
- Sewer Fund
 - Nothing to note currently.

BOARD SUMMARY (CONTINUED)

Fund Balance and Net Position - Across all funds (of the City), fund balance (and net position) saw an operating increase of \$993,253 in March from \$26,644,793 to \$27,638,046.

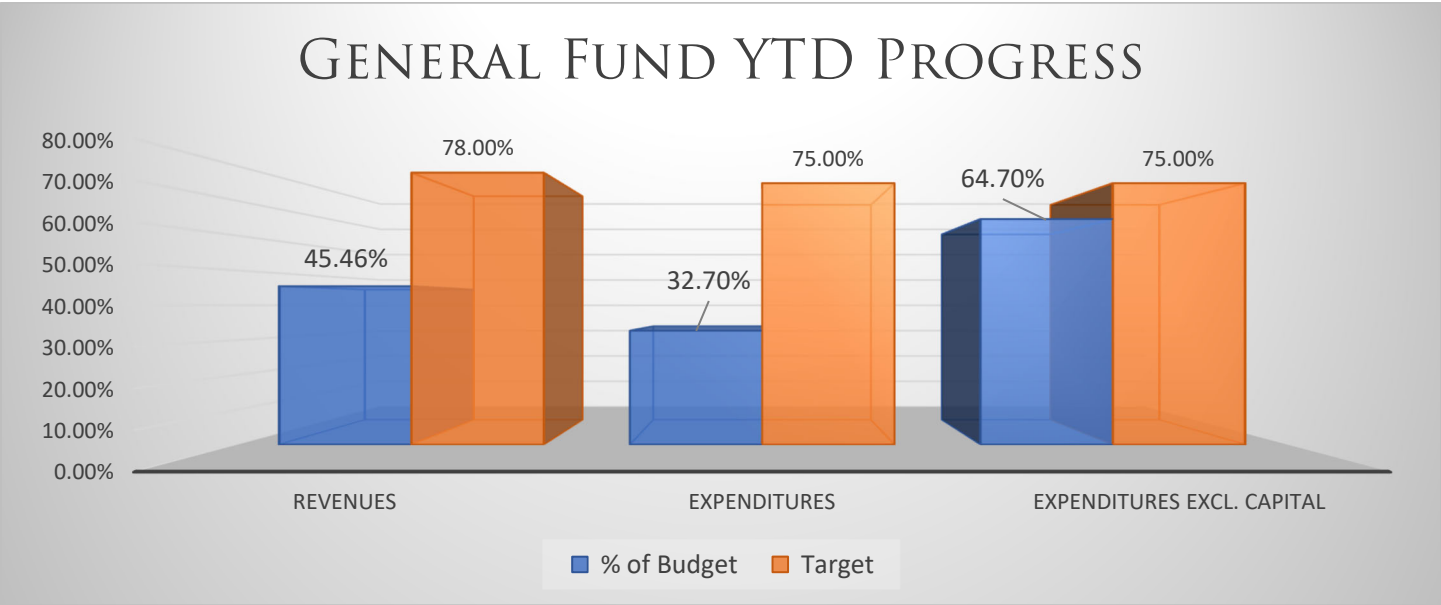
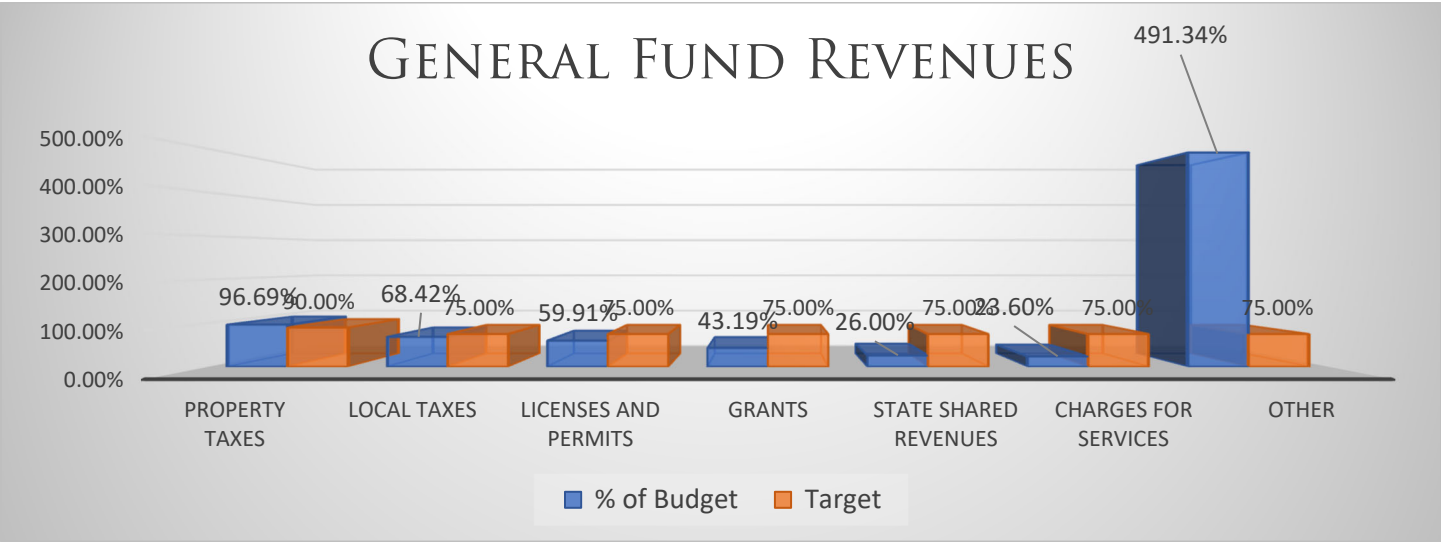


FUND BALANCES - 3/31/2023

Fund Nbr	Fund Classification	Ending Balance
424	Solid Waste Fund Restricted	\$ 96,493
416	Storm Water Fund Restricted	456,465
412	Sewer Fund Invested in Capital Assets	12,271,510
412	Sewer Fund Unrestricted	1,469,917
210	Debt Service Fund Committed	45
121	Street Fund Committed	279,010
110	Gen Fund Unassigned	10,529,272
110	Gen Fund Committed	1,583,398
110	Gen Fund Assigned	951,936
110	Gen Fund Restricted	-
110	Gen Fund Nonspendable	-
		<u>\$ 27,638,046</u>

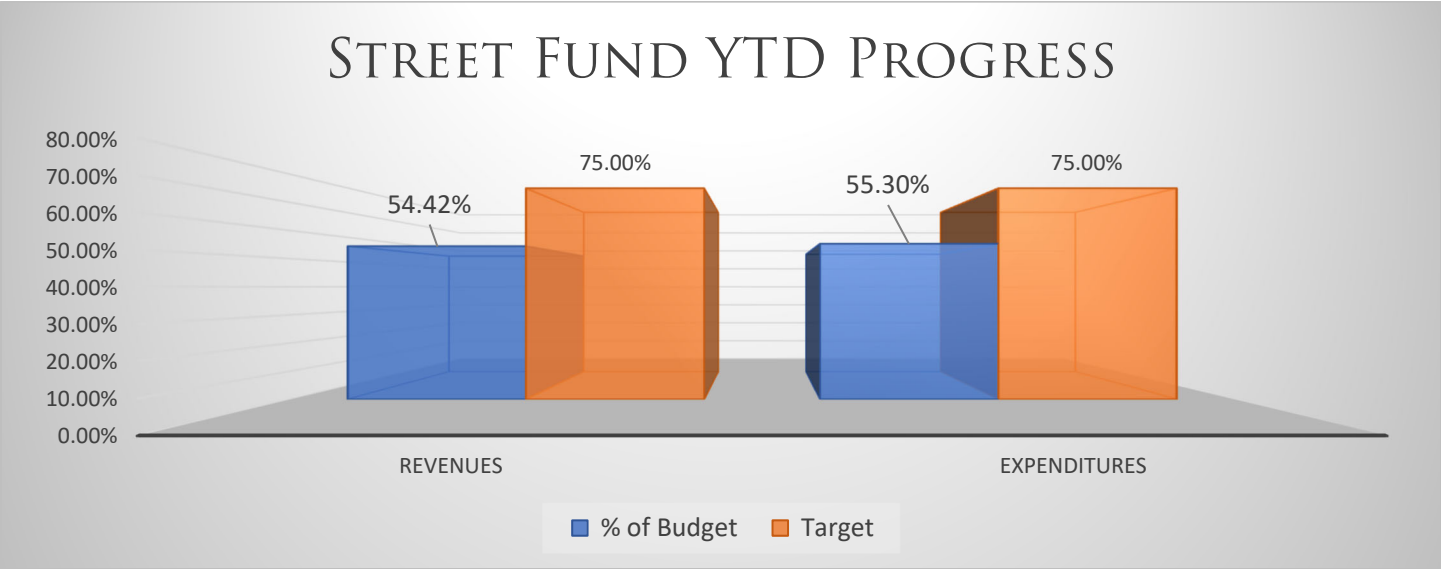
BOARD SUMMARY (CONTINUED)

General Fund Summary

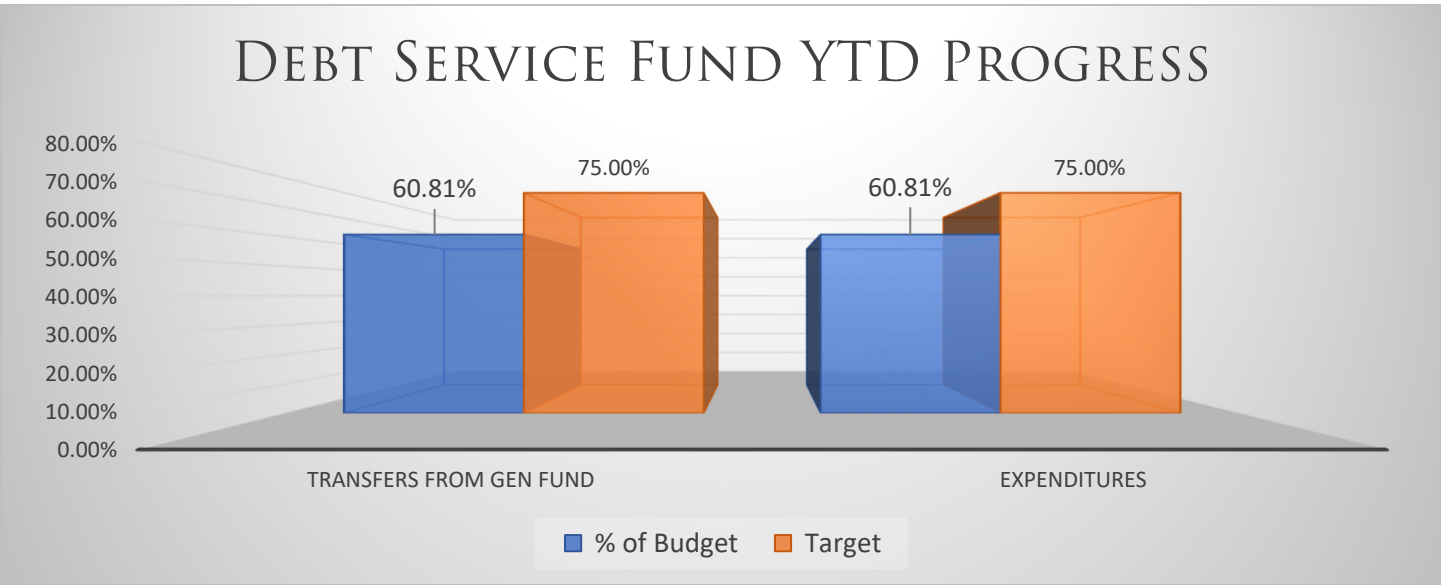


BOARD SUMMARY (CONTINUED)

- State Street Aid Fund Summary

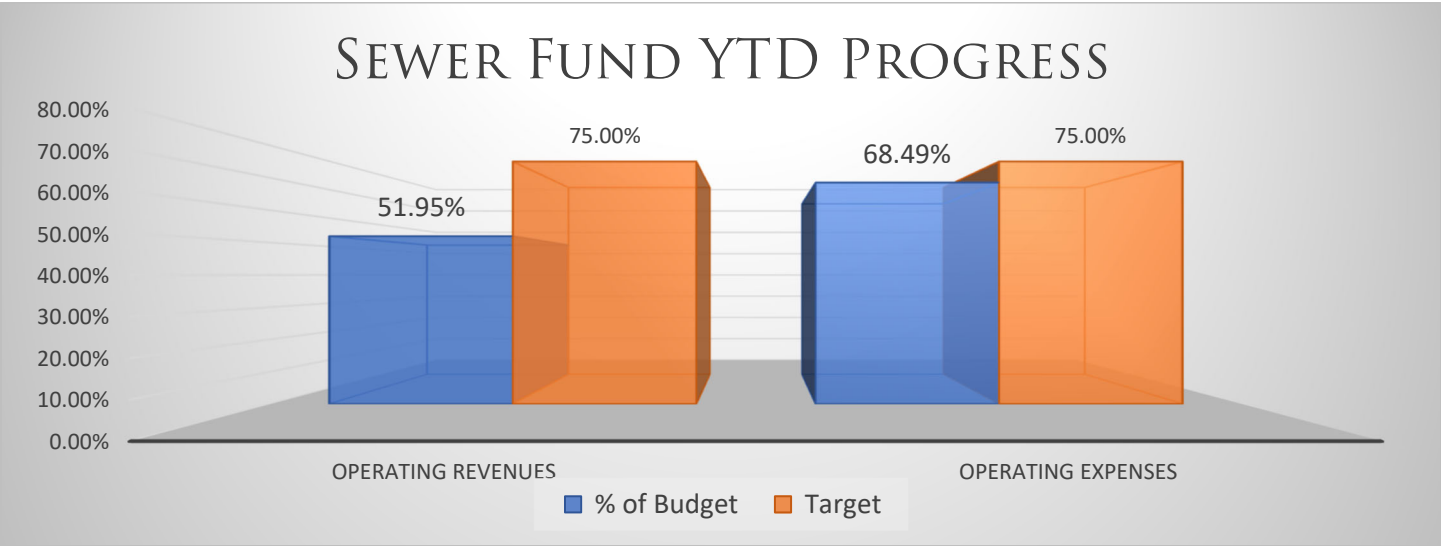


Debt Service Fund Summary

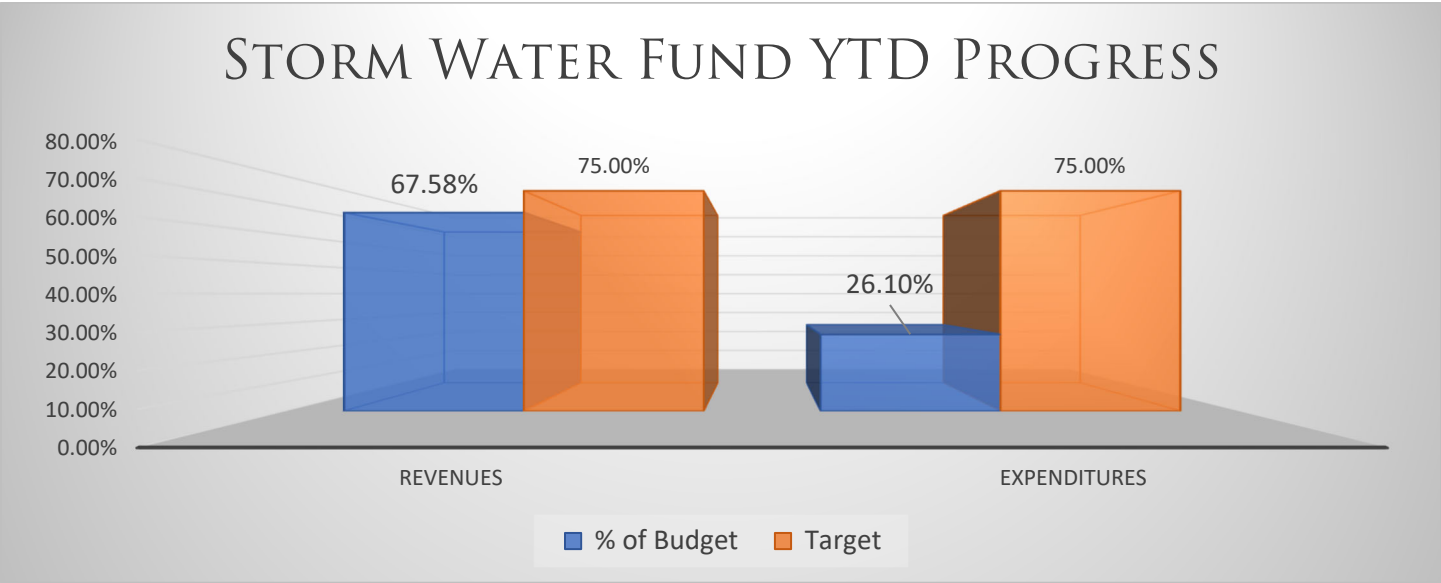


BOARD SUMMARY (CONTINUED)

Sewer Fund Summary

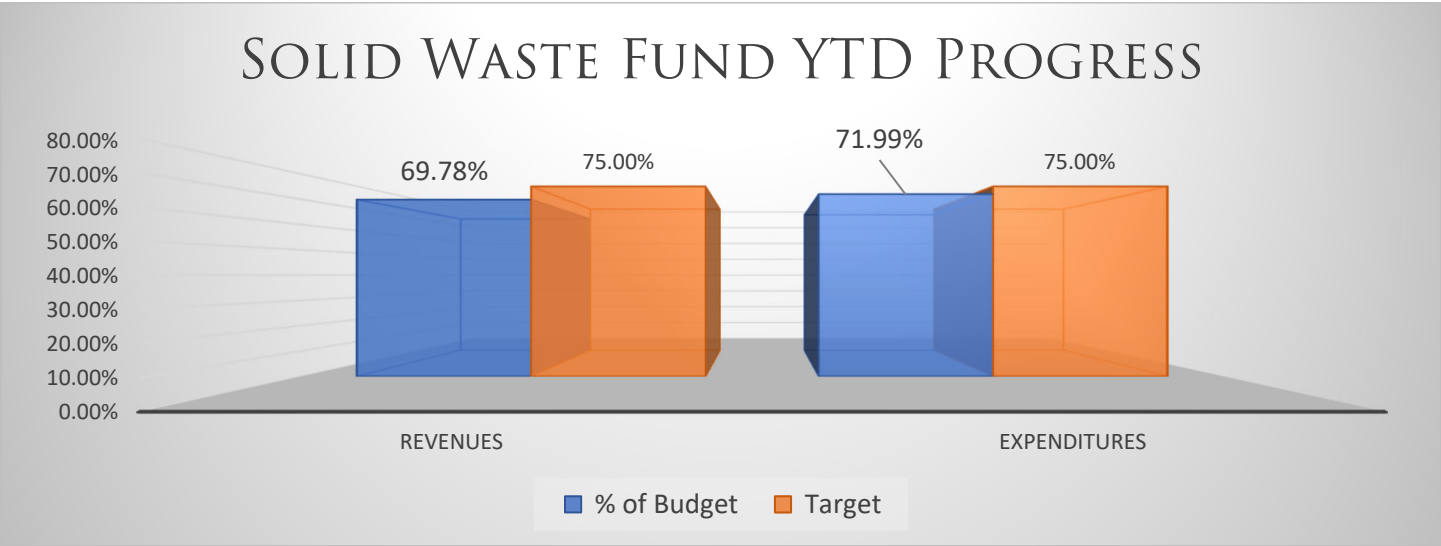


Storm Water Fund Summary



BOARD SUMMARY (CONTINUED)

Solid Waste Fund Summary



Budget Transfers

As noted in Ordinance O-10-2022, 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 2023 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 as of

03/31/2023



[Export Data](#)

Viewing 6 Purposes with 11 total issues [View All Issues](#)

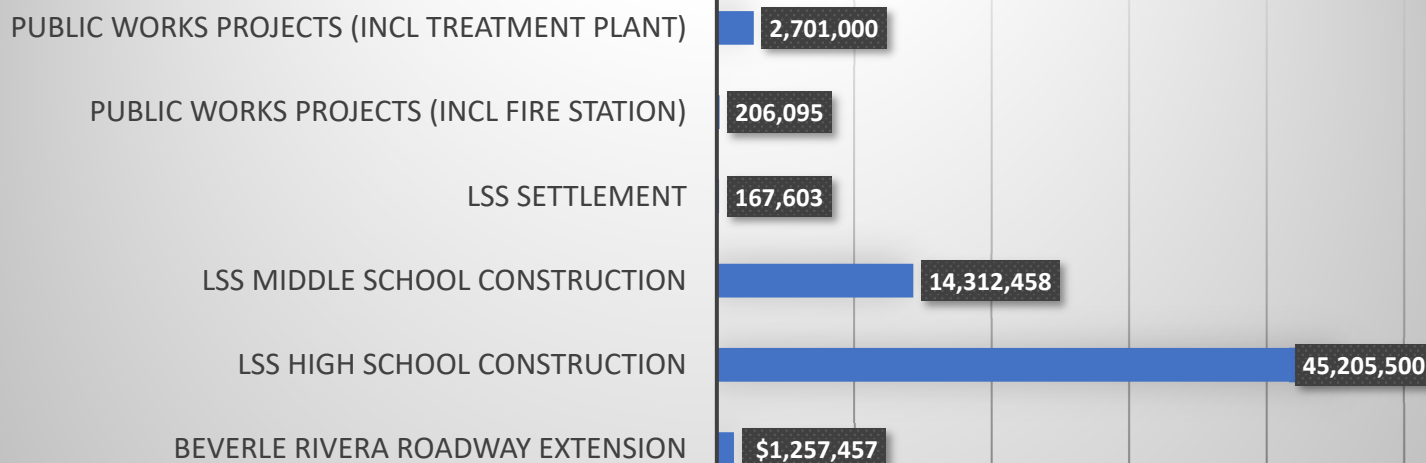
Total Outstanding Par Amount: **63,850,113**

☐	Title	Original Par Amount	Outstanding Par Amount
☐	BEVERLE RIVERA ROADWAY EXTENSION (1 Issue)	1,490,397	1,257,457
☐	LSS HIGH SCHOOL CONSTRUCTION (5 Issues)	45,205,500	45,205,500
☐	LSS MIDDLE SCHOOL CONSTRUCTION (2 Issues)	14,794,500	14,312,458
☐	LSS SETTLEMENT (1 Issue)	332,443	167,603
☐	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

Debt Mix – by Purpose of Debt

3/31/23 Outstanding Debt by Purpose



MARCH FISCAL YEAR-TO-DATE RESULTS



CITY OF LAKELAND
BALANCE SHEET - ALL CITY GOVERNMENTAL FUNDS - UNAUDITED
MARCH 31, 2023

	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	\$ 13,161,963	\$ 45	\$ 290,516	\$ 426,562	\$ 73,253	\$ 13,952,339
Receivables						
Property taxes, net of allowance	4,956,029	-	-	-	-	4,956,029
Grants	42,180	-	-	-	-	42,180
Other	6,445	-	-	30,000	-	36,445
Due from other funds	-	-	8,159	-	31,594	39,753
Prepaid items	-	-	-	-	-	-
Inventory	5,653	-	-	-	-	5,653
Total assets	<u>\$ 18,172,270</u>	<u>\$ 45</u>	<u>\$ 298,675</u>	<u>\$ 456,562</u>	<u>\$ 104,847</u>	<u>\$ 19,032,399</u>
LIABILITIES						
Accounts payable and accrued liabilities	\$ 6,794	\$ -	\$ 19,665	\$ 97	\$ 195	\$ 26,751
Deposits	113,295	-	-	-	-	113,295
Due to other funds	31,719	-	-	-	8,159	39,878
Total liabilities	<u>151,808</u>	<u>-</u>	<u>19,665</u>	<u>97</u>	<u>8,354</u>	<u>179,924</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue						
Property taxes	4,907,231	-	-	-	-	4,907,231
Grants	48,625	-	-	-	-	48,625
Other	-	-	-	-	-	-
Total deferred inflows of resources	<u>4,955,856</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,955,856</u>
FUND BALANCES						
Restricted	-	-	-	456,465	96,493	552,958
Committed	1,583,398	45	279,010	-	-	1,862,453
Assigned	951,936	-	-	-	-	951,936
Unassigned	10,529,272	-	-	-	-	10,529,272
Total fund balances	<u>13,064,606</u>	<u>45</u>	<u>279,010</u>	<u>456,465</u>	<u>96,493</u>	<u>13,896,619</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 18,172,270</u>	<u>\$ 45</u>	<u>\$ 298,675</u>	<u>\$ 456,562</u>	<u>\$ 104,847</u>	<u>\$ 19,032,399</u>

CITY OF LAKELAND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL CITY GOVERNMENTAL FUNDS - UNAUDITED - FOR THE FYTD PERIOD ENDED
MARCH 31, 2023

	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	\$ 4,749,034	\$ -	\$ -	\$ -	\$ -	\$ 4,749,034
Local taxes	1,994,137	-	-	-	-	1,994,137
Intergovernmental	1,302,607	-	286,289	-	-	1,588,896
Licenses and permits	113,565	-	-	-	-	113,565
Charges for services	58,843	-	-	137,507	917,071	1,113,421
Federal, state, and local grants	3,841,408	-	-	-	-	3,841,408
Interest income	106,219	-	-	-	-	106,219
Other	13,261	-	-	-	19,793	33,054
Total revenues	12,179,074	-	286,289	137,507	936,864	13,539,734
EXPENDITURES						
Current						
General government	1,550,806	-	-	-	-	1,550,806
Community development	666,948	-	-	-	-	666,948
Public works	421,208	-	2,538,379	51,566	911,549	3,922,702
Parks and recreation	619,653	-	-	-	-	619,653
Capital Outlay	5,225,242	-	294,583	51,874	195,388	5,767,087
Debt Service						
Principal	-	7,363,583	-	-	-	7,363,583
Interest and fiscal charges	-	363,980	-	-	-	363,980
Total expenditures	8,483,857	7,727,563	2,832,962	103,440	1,106,937	20,254,759
Excess of revenues over expenditures	3,695,217	(7,727,563)	(2,546,673)	34,067	(170,073)	(6,715,025)
OTHER FINANCING SOURCES (USES)						
Issuance of debt	7,015,747	-	-	-	-	7,015,747
Issuance of leases	-	-	-	-	-	-
Transfers in	700,000	7,727,563	-	-	-	8,427,563
Transfers out	(8,522,268)	-	-	-	-	(8,522,268)
Total other financing sources (uses)	(806,521)	7,727,563	-	-	-	6,921,042
Net change in fund balances	2,888,696	-	(2,546,673)	34,067	(170,073)	206,017
Fund balances - beginning	10,175,910	45	2,825,683	422,398	266,566	13,690,602
Fund balances - ending	\$ 13,064,606	\$ 45	\$ 279,010	\$ 456,465	\$ 96,493	\$ 13,896,619

CITY OF LAKELAND
SEWER FUND
STATEMENT OF NET POSITION
MARCH 31, 2023

ASSETS

Current assets:

Cash and cash equivalents	\$ 1,660,996
Restricted cash and cash equivalents	3,832,364
Receivables	
Accounts	-
Interest	1,721
Total current assets	<u>5,495,081</u>

Capital assets:

Capital assets, not being depreciated	1,089,066
Capital assets, being depreciated - net	<u>13,883,444</u>
Total capital assets	14,972,510

Total assets	<u>20,471,998</u>
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DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows Related to Pensions	41,496
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LIABILITIES

Current liabilities:

Accounts payable and accrued expenses	285,288
Deposits	3,751,052
Current portion of notes payable	<u>636,000</u>
Total current liabilities	4,672,340

Noncurrent liabilities:

Net pension liability	-
Notes payable, net of current portion	<u>2,065,000</u>
Total liabilities	6,737,340

DEFERRED INFLOWS OF RESOURCES

Deferred Inflows Related to Pensions	<u>34,727</u>
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NET POSITION

Net investment in capital assets	12,271,510
Unrestricted	<u>1,469,917</u>
Total net position	<u><u>\$ 13,741,427</u></u>

CITY OF LAKELAND

SEWER FUND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

FOR THE FYTD PERIOD ENDED

MARCH 31, 2023

	Prior YTD 03/31/22	Current YTD 03/31/23	Plan FY 2023
Operating revenues:			
Sewer service fee	\$ 1,048,858	\$ 1,236,341	\$ 2,126,953
Service connection fees	271,200	79,050	405,096
Operating grants	-	-	-
Total operating revenues	<u>1,320,058</u>	<u>1,315,391</u>	<u>2,532,049</u>
Operating expenses:			
Personnel expenses	(232,527)	(393,379)	(656,240)
General and administrative	(283,124)	(337,177)	(458,864)
Depreciation	(297,500)	(382,500)	(510,000)
Total operating expenses	<u>(813,151)</u>	<u>(1,113,056)</u>	<u>(1,625,104)</u>
Operating Income (Loss)	506,907	202,335	906,945
Nonoperating revenues (expenses):			
Interest income	2,055	85,101	2,957
Interest and agent fee expense	(20,553)	(54,463)	(45,766)
Loss on sale of capital assets	-	-	-
Total non-operating expenses	<u>(18,498)</u>	<u>30,638</u>	<u>(42,809)</u>
Change in net position	488,409	232,973	864,136
Capital Funds			
Capital Grants	-	-	3,751,052
Capital Contributions	-	-	-
Total Capital Funds	<u>-</u>	<u>-</u>	<u>3,751,052</u>
Net position - beginning of year	<u>12,838,734</u>	<u>13,508,454</u>	<u>13,508,454</u>
Net position - Mar-31	<u><u>\$ 13,327,143</u></u>	<u><u>\$ 13,741,427</u></u>	<u><u>\$ 18,123,642</u></u>

CITY OF LAKELAND
SEWER FUND
STATEMENT OF CASH FLOWS
FOR THE FYTD PERIOD ENDED
MARCH 31, 2023

	<u>Current YTD</u> <u>03/31/23</u>
Cash flows from operating activities:	
Receipts from customers and users	\$ 1,453,883
Payments to suppliers/operating costs	<u>(796,065)</u>
Net cash provided by operating activities	<u>657,818</u>
Cash flows from capital and related financing activities:	
Grant proceeds	-
Principal payments on capital debt	-
Acquisition and construction of capital assets	(508,346)
Interest paid on capital debt	<u>(54,463)</u>
Net cash used by capital and related financing activities	<u>(562,809)</u>
Cash flows from investing activities:	
Interest income received	<u>6,405</u>
 Net increase (decrease) in cash and cash equivalents	 101,414
 Cash and cash equivalents - beginning of year	 <u>1,559,582</u>
 Cash and cash equivalents - Mar-31	 <u><u>\$ 1,660,996</u></u>

CITY OF LAKELAND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN GENERAL FUND BALANCE FOR THE FYTD PERIOD ENDED MARCH 31, 2023

	Prior YTD 03/31/22	Current YTD 03/31/23	Budget FY 2023	% Earned/Used Year-to-Date
REVENUES				
Property Taxes	\$ 4,348,596	\$ 4,749,034	\$ 4,911,447	96.69%
Local Taxes	1,572,795	1,994,137	2,914,488	68.42%
Intergovernmental	1,087,483	1,302,607	2,174,313	59.91%
Licenses and permits	225,068	113,565	262,966	43.19%
Charges for services	116,301	58,843	226,282	26.00%
Federal, State, and Local Grants	1,056,824	3,841,408	16,278,583	23.60%
Other	12,822	119,480	24,317	491.34%
Total Revenues	<u>8,419,889</u>	<u>12,179,074</u>	<u>26,792,396</u>	<u>45.46%</u>
EXPENDITURES				
Current				
General government	(1,464,677)	(1,550,806)	(2,288,143)	67.78%
Community Development	(494,594)	(666,948)	(1,088,974)	61.25%
Public Works	(462,536)	(421,208)	(649,062)	64.89%
Parks and Recreation	(495,887)	(619,653)	(1,010,661)	61.31%
Capital Projects	(3,426,815)	(5,225,242)	(20,904,317)	25.00%
Debt Service				
Principal	-	-	-	0.00%
Interest	-	-	-	0.00%
Total Expenditures	<u>(6,344,509)</u>	<u>(8,483,857)</u>	<u>(25,941,157)</u>	<u>32.70%</u>
Excess (deficiency) of revenues over (under) expenditures	2,075,380	3,695,217	851,239	
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	1,357,872	7,015,747	9,980,772	
Issuance of Leases	-	-	-	
Transfers in	700,000	700,000	700,000	
Transfers out	(2,553,982)	(8,522,268)	(15,473,530)	
Total Other Financing Sources	<u>(496,110)</u>	<u>(806,521)</u>	<u>(4,792,758)</u>	
Net Change in Fund Balance	<u>\$ 1,579,270</u>	<u>\$ 2,888,696</u>	<u>\$ (3,941,519)</u>	
Allocation of Net Change in Fund Balance:				
Committed Fund Balance		\$ 286,026		
Restricted Fund Balance		(81,198)		
Assigned Fund Balance		347,112		
Nonspendable Fund Balance		-		
Unassigned Fund Balance		2,336,756		
Net Change in Fund Balance		<u>\$ 2,888,696</u>		

CITY OF LAKELAND
DEBT SERVICE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FYTD PERIOD ENDED
MARCH 31, 2023

	YTD 03/31/23	Budget FY 2023
Revenues:		
Interest	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>
Expenditures:		
Principal	(7,363,583)	(11,221,735)
Interest	(361,155)	(1,478,944)
Dues and Fees	(2,825)	(6,400)
Total Expenditures	<u>(7,727,563)</u>	<u>(12,707,079)</u>
 Net excess (deficiency) of revenues over expenditures	 (7,727,563)	 (12,707,079)
 Other Financing Sources (Uses):		
Transfers In	7,727,563	12,707,079
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>7,727,563</u>	<u>12,707,079</u>
 Net Change in Fund Balance	 <u>\$ -</u>	 <u>\$ -</u>

STATE STREET AID
STATEMENT OF REVENUES AND EXPENSES
FOR THE FYTD PERIOD ENDED
MARCH 31, 2023

	Prior YTD 03/31/22	Current YTD 03/31/23	Budget FY 2023
REVENUES:			
State shared revenue	\$ 289,319	\$ 286,289	\$ 526,033
Grant Revenue	153,314	-	-
Total revenues	<u>442,633</u>	<u>286,289</u>	<u>526,033</u>
EXPENDITURES:			
Personnel expenses	(39,178)	(209,787)	(349,390)
Public works	(774,564)	(2,328,592)	(4,333,097)
Capital projects	(283,580)	(294,583)	(440,712)
Total expenditures	<u>(1,097,322)</u>	<u>(2,832,962)</u>	<u>(5,123,199)</u>
Net excess (deficiency) of revenues over expenditures	(654,689)	(2,546,673)	(4,597,166)
OTHER FINANCING SOURCES (USES):			
Transfers in	604,500	-	1,971,747
Total other financing sources (uses):	<u>604,500</u>	<u>-</u>	<u>1,971,747</u>
Net change in fund balance	<u>\$ (50,189)</u>	<u>\$ (2,546,673)</u>	<u>\$ (2,625,419)</u>

STORM WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE FYTD PERIOD ENDED
MARCH 31, 2023

	Prior YTD 03/31/22	Current YTD 03/31/23	Budget FY 2023
REVENUES:			
Storm Water Fees	\$ 134,035	\$ 137,507	\$ 203,445
Other	30,000	-	-
Total revenues	<u>164,035</u>	<u>137,507</u>	<u>203,445</u>
EXPENDITURES:			
Personnel expenses	(41,567)	(42,909)	(58,288)
General and administrative	(8,078)	(8,657)	(28,060)
Capital	(492)	(51,874)	(310,000)
Total expenditures	<u>(50,137)</u>	<u>(103,440)</u>	<u>(396,348)</u>
OTHER FINANCING SOURCES/USES			
Transfers in from General Fund	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 113,898</u>	<u>\$ 34,067</u>	<u>\$ (192,903)</u>

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE FYTD PERIOD ENDED
MARCH 31, 2023

	Prior YTD 03/31/22	Current YTD 03/31/23	Budget FY 2023
REVENUES:			
Solid waste collection fees	\$ 883,094	\$ 917,071	\$ 1,341,014
Grant revenues	-	-	-
Other	1,215	19,793	1,500
Total revenues	<u>884,309</u>	<u>936,864</u>	<u>1,342,514</u>
EXPENDITURES:			
Personnel expenditures	(111,124)	(66,032)	(93,540)
General and administrative	(40,327)	(45,133)	(99,085)
Contracted services	(736,684)	(800,384)	(1,055,000)
Capital	(53,833)	(195,388)	(290,000)
Total expenditures	<u>(941,968)</u>	<u>(1,106,937)</u>	<u>(1,537,625)</u>
Net change in fund balance	<u>\$ (57,659)</u>	<u>\$ (170,073)</u>	<u>\$ (195,111)</u>

APPENDIX A – BUDGETARY TRANSFERS - CUMULATIVE



EXHIBIT A - CUMMULATIVE BUDGET TRANSFERS FYTD AS OF 3-31-23

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	Original Budget	2022-23 Budget Carry Fwd	2022-23 Budget Revisions	2022-23 Budget Transfers	2022-23 Revised Budget
110 E 41000	111	000	00000	000	GOV - Salary	129,958.00	0.00	0.00	100.00	130,058.00
110 E 41000	121	000	00000	000	GOV - Regular Employee Wages	52,244.00	0.00	0.00	-37,038.00	15,206.00
110 E 41000	141	000	00000	000	GOV - FICA (Employer's Share)	19,678.00	0.00	0.00	-3,000.00	16,678.00
110 E 41000	142	000	00000	000	GOV - Insurance	27,874.00	0.00	0.00	3,500.00	31,374.00
110 E 41000	144	000	00000	000	GOV - RHS PLAN	1,040.00	0.00	0.00	100.00	1,140.00
110 E 41000	212	000	00000	000	GOV - Employee Engagement	500.00	0.00	0.00	4,000.00	4,500.00
110 E 41000	230	000	00000	000	GOV - Publicity/Dues	12,000.00	0.00	0.00	-4,000.00	8,000.00
110 E 41000	259	000	00000	000	GOV - Other Professional Servi	25,000.00	0.00	0.00	12,950.00	37,950.00
110 E 41000	266	000	00000	000	GOV - Repair & Maintenance Bui	20,000.00	0.00	0.00	4,998.00	24,998.00
110 E 41000	290	000	00000	000	GOV - Contracted Service	65,000.00	0.00	0.00	-19,998.00	45,002.00
110 E 41000	299	000	00000	000	GOV - Contingency	1,500.00	0.00	0.00	-395.64	1,104.36
110 E 41000	300	000	00000	000	GOV - Neighborhood Watch	12,000.00	0.00	0.00	-7,500.00	4,500.00
110 E 41000	320	000	00000	000	GOV - Operating Supplies	3,000.00	0.00	0.00	-350.00	2,650.00
110 E 41000	951	000	00000	000	GOV - Furn & Fixtures	0.00	15,521.21	0.00	9,550.00	25,071.21
110 E 41330	148	000	00000	000	BOC - Education/Training	1,000.00	0.00	0.00	-400.00	600.00
110 E 41330	230	000	00000	000	BOC - EDC Marketing	10,000.00	0.00	0.00	-3,000.00	7,000.00
110 E 41330	288	000	00000	000	BOC - Vol Appreciation Dinner	4,000.00	0.00	0.00	400.00	4,400.00
110 E 41330	999	000	00000	000	BOC - Relief Donations	0.00	0.00	0.00	3,000.00	3,000.00
110 E 41500	111	000	00000	000	FIN - Salary	99,258.00	0.00	0.00	109,824.00	209,082.00
110 E 41500	121	000	00000	000	FIN - Regular Employee Wages	149,271.00	0.00	0.00	-102,555.00	46,716.00
110 E 41500	123	000	00000	000	FIN - Overtime Wages	1,016.00	0.00	0.00	-739.00	277.00
110 E 41500	141	000	00000	000	FIN - FICA (Employer's Share)	19,280.00	0.00	0.00	-1,177.00	18,103.00
110 E 41500	143	000	00000	000	FIN - Retirement	13,334.00	0.00	0.00	200.00	13,534.00
110 E 41500	148	000	00000	000	FIN - Education/Training	5,500.00	0.00	0.00	-2,113.00	3,387.00
110 E 41500	259	000	00000	000	FIN - Other Prof Services	800.00	0.00	0.00	500.00	1,300.00
110 E 41500	280	000	00000	000	FIN - Travel	4,500.00	0.00	0.00	-350.00	4,150.00
110 E 41500	290	000	00000	000	FIN - Contracted Service	0.00	0.00	0.00	14,500.00	14,500.00
110 E 41500	299	000	00000	000	FIN - Contingency	1,000.00	0.00	0.00	-1,000.00	0.00
110 E 41500	951	000	00000	000	FIN - Furn & Fixtures	0.00	0.00	0.00	2,750.00	2,750.00
110 E 41670	111	000	00000	000	ENG - Salary	127,264.00	0.00	0.00	-16,795.00	110,469.00
110 E 41670	122	000	00000	000	ENG - Temporary Employee Wages	17,233.00	0.00	0.00	-8,000.00	9,233.00
110 E 41670	141	000	00000	000	ENG - FICA (Employer's Share)	11,164.00	0.00	0.00	-1,905.00	9,259.00
110 E 41670	148	000	00000	000	ENG - Education/Training	2,500.00	0.00	0.00	-800.00	1,700.00
110 E 41670	259	000	00000	000	ENG - Other Professional Servi	15,000.00	0.00	0.00	-2,300.00	12,700.00
110 E 41670	261	000	00000	000	Repairs & Maintenance Vehicles	0.00	0.00	0.00	500.00	500.00
110 E 41670	280	000	00000	000	ENG - Travel	3,500.00	0.00	0.00	800.00	4,300.00
110 E 41670	299	000	00000	000	ENG - Contingency	2,500.00	0.00	0.00	-500.00	2,000.00
110 E 41670	773	000	00000	000	ENG - New Canada Rd Improvemen	16,350,000.00	3,431,978.73	0.00	-500.00	19,781,478.73
110 E 41670	781	000	00000	000	ENG - Transp Plan Update	210,000.00	0.00	0.00	2,300.00	212,300.00

EXHIBIT A - CUMMULATIVE BUDGET TRANSFERS FYTD AS OF 3-31-23

Fnd T Acct Obj Prj Loc Prg	Account Level Description	Original Budget	2022-23 Budget Carry Fwd	2022-23 Budget Revisions	2022-23 Budget Transfers	2022-23 Revised Budget
110 E 41670 900 000 00000 000	ENG - Capital Outlay Roads	0.00	0.00	0.00	500.00	500.00
110 E 41672 111 000 00000 000	INS - Salary	0.00	0.00	0.00	53,356.00	53,356.00
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	120,915.00	0.00	0.00	-53,686.00	67,229.00
110 E 41672 123 000 00000 000	INS - Overtime Wages	1,234.00	0.00	0.00	-507.00	727.00
110 E 41672 142 000 00000 000	INS - Insurance	26,846.00	0.00	0.00	13,000.00	39,846.00
110 E 41672 148 000 00000 000	INS - Education/Training	2,750.00	0.00	0.00	-560.00	2,190.00
110 E 41672 280 000 00000 000	INS - Travel	1,500.00	0.00	0.00	560.00	2,060.00
110 E 41700 111 000 00000 000	PLN - Salary	65,192.00	0.00	0.00	111,714.80	176,906.80
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	124,286.00	0.00	0.00	-120,288.00	3,998.00
110 E 41700 123 000 00000 000	PLN - Overtime Wages	1,794.00	0.00	0.00	-1,794.00	0.00
110 E 41700 141 000 00000 000	PLN - FICA (Employer's Share)	14,777.00	0.00	0.00	-26.40	14,750.60
110 E 41700 142 000 00000 000	PLN - Insurance	29,405.00	0.00	0.00	2,000.00	31,405.00
110 E 41700 143 000 00000 000	PLN - Retirement	9,255.00	0.00	0.00	1,500.00	10,755.00
110 E 41700 254 000 00000 000	PLN - Arch/Eng/Landscape Serv	150,000.00	0.00	0.00	-8,000.00	142,000.00
110 E 41700 951 000 00000 000	PLN - Furniture & Fixtures	0.00	0.00	0.00	8,000.00	8,000.00
110 E 41701 111 000 00000 000	ECD - Salary	21,731.00	0.00	0.00	20,297.50	42,028.50
110 E 41701 121 000 00000 000	ECD - Regular Employee Wages	15,980.00	0.00	0.00	-14,480.00	1,500.00
110 E 41701 123 000 00000 000	ECD - Overtime Wages	598.00	0.00	0.00	-598.00	0.00
110 E 41701 141 000 00000 000	ECD - FICA (Employer's Share)	2,959.00	0.00	0.00	227.50	3,186.50
110 E 41701 143 000 00000 000	ECD - Retirement	1,934.00	0.00	0.00	1,000.00	2,934.00
110 E 41710 111 000 00000 000	CDE - Salary	0.00	0.00	0.00	45,538.00	45,538.00
110 E 41710 121 000 00000 000	CDE - Regular Employee Wages	42,952.00	0.00	0.00	-42,952.00	0.00
110 E 41710 123 000 00000 000	CDE - Overtime Wages	292.00	0.00	0.00	-292.00	0.00
110 E 41710 141 000 00000 000	CDE - FICA (Employer's Share)	3,341.00	0.00	0.00	20.00	3,361.00
110 E 41710 142 000 00000 000	CDE - Insurance	15,624.00	0.00	0.00	1,500.00	17,124.00
110 E 41710 143 000 00000 000	CDE - Retirement	2,184.00	0.00	0.00	200.00	2,384.00
110 E 41710 144 000 00000 000	CDE - RHS PLAN	1,040.00	0.00	0.00	100.00	1,140.00
110 E 41711 111 000 00000 000	ITS - Salary	94,515.00	0.00	0.00	87,549.00	182,064.00
110 E 41711 121 000 00000 000	ITS - Regular Employee Wages	109,835.00	0.00	0.00	-92,043.10	17,791.90
110 E 41711 123 000 00000 000	ITS - Overtime Wages	361.00	0.00	0.00	-361.00	0.00
110 E 41711 141 000 00000 000	ITS - FICA (Employer's Share)	15,817.00	0.00	0.00	490.00	16,307.00
110 E 41711 142 000 00000 000	ITS - Insurance	25,775.00	0.00	0.00	2,000.00	27,775.00
110 E 41711 143 000 00000 000	ITS - Retirement	8,750.00	0.00	0.00	1,500.00	10,250.00
110 E 41711 245 000 00000 000	ITS - Telephone	6,900.00	0.00	0.00	-360.00	6,540.00
110 E 41711 255 000 00000 000	IS - Data Processing Services	142,340.00	0.00	0.00	4,850.00	147,190.00
110 E 41711 259 000 00000 000	IS - Other Professional Servi	104,060.00	0.00	0.00	12,211.00	116,271.00
110 E 41711 948 000 00000 000	IS - Computer Upgrades	37,735.00	2,072.00	0.00	1,103.00	40,910.00
110 E 41711 951 000 00000 000	ITS - Furniture & Fixtures	5,000.00	0.00	0.00	3,071.10	8,071.10
110 E 43000 111 000 00000 000	PW - Salary	59,897.00	0.00	0.00	2,851.70	62,748.70

EXHIBIT A - CUMMULATIVE BUDGET TRANSFERS FYTD AS OF 3-31-23

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	Original Budget	2022-23 Budget Carry Fwd	2022-23 Budget Revisions	2022-23 Budget Transfers	2022-23 Revised Budget
110 E 43000	121	000	00000	000	PW - Regular Employee Wages	298,396.00	0.00	0.00	-4,142.00	294,254.00
110 E 43000	141	000	00000	000	PW - FICA (Employer's Share)	27,908.00	0.00	0.00	370.90	28,278.90
110 E 43000	290	000	00000	000	PW - Contracted Service	15,000.00	0.00	0.00	-5,000.00	10,000.00
110 E 43000	949	000	00000	000	PW - Sirens & Installation	7,500.00	5,999.50	0.00	5,000.00	18,499.50
110 E 44310	241	000	00000	000	SC - Electric	6,000.00	0.00	0.00	1,500.00	7,500.00
110 E 44310	242	000	00000	000	SC - Water	2,750.00	0.00	0.00	250.00	3,000.00
110 E 44310	245	000	00000	000	SC - Telephone	3,700.00	0.00	0.00	400.00	4,100.00
110 E 44310	247	000	00000	000	SC - Programs - Admissions	4,000.00	0.00	0.00	-1,000.00	3,000.00
110 E 44310	287	000	00000	000	SC - Meals & Entertainment	10,500.00	0.00	0.00	-1,150.00	9,350.00
110 E 44400	246	464	00000	000	REC - Rent - Y Bball	15,000.00	0.00	0.00	-6,500.00	8,500.00
110 E 44400	246	465	00000	000	REC - Rent - Y Cheer	4,000.00	0.00	0.00	-2,000.00	2,000.00
110 E 44400	246	466	00000	000	REC - Rent - Y Tball	6,000.00	0.00	0.00	-4,000.00	2,000.00
110 E 44400	246	475	00000	000	REC - Rent - Y Football	2,500.00	0.00	0.00	-2,000.00	500.00
110 E 44400	290	464	00000	000	REC - Contracted Svc - Y BBALL	17,500.00	0.00	0.00	2,500.00	20,000.00
110 E 44400	290	465	00000	000	REC - Contracted Svc - Y Cheer	15,000.00	0.00	0.00	-8,000.00	7,000.00
110 E 44400	290	466	00000	000	REC - Contracted Svc - Y Tball	1,000.00	0.00	0.00	1,000.00	2,000.00
110 E 44400	290	475	00000	000	REC - Contracted Svc - Y Footb	7,500.00	0.00	0.00	1,000.00	8,500.00
110 E 44400	320	465	00000	000	REC - Op Supplies-Y Cheer	2,000.00	0.00	0.00	500.00	2,500.00
110 E 44400	320	466	00000	000	REC - Op Supplies-Y T Ball	1,000.00	0.00	0.00	500.00	1,500.00
110 E 44400	320	475	00000	000	REC - Op Supplies - Y Football	5,000.00	0.00	0.00	12,500.00	17,500.00
110 E 44400	326	466	00000	000	REC - Uniforms - Y Tball	2,000.00	0.00	0.00	1,000.00	3,000.00
110 E 44400	326	475	00000	000	REC - Uniforms - Y Football	5,000.00	0.00	0.00	3,500.00	8,500.00
110 E 44421	241	000	00000	000	IHC - Electric	6,000.00	0.00	0.00	2,000.00	8,000.00
110 E 44421	951	000	00000	000	IHC - Furniture/Fixtures	10,000.00	3,763.84	0.00	-2,000.00	11,763.84
110 E 44710	111	000	00000	000	PRK - Salary	90,979.00	0.00	0.00	135,682.00	226,661.00
110 E 44710	121	000	00000	000	PRK - Regular Employee Wages	242,799.00	0.00	0.00	-126,865.00	115,934.00
110 E 44710	123	000	00000	000	PRK - Overtime Wages	840.00	0.00	0.00	2,160.00	3,000.00
110 E 44710	141	000	00000	000	PRK - FICA (Employer's Share)	25,855.00	0.00	0.00	200.00	26,055.00
110 E 44710	245	000	00000	000	PRK - Telephone	2,040.00	0.00	0.00	2,160.00	4,200.00
110 E 44710	452	000	00000	000	PRK - Gravel & Sand	5,000.00	0.00	0.00	-2,160.00	2,840.00
110 E 44710	923	000	00000	000	PRK - Park Development	140,000.00	7,366.00	0.00	-47,600.00	99,766.00
110 E 44710	944	000	00000	000	PRK - Vehicles	0.00	0.00	0.00	45,440.00	45,440.00
110 E 51923	762	000	00000	000	Capital Trans to LSS	0.00	0.00	81,194.00	5.64	81,199.64
121 E 43100	111	000	00000	000	STR - Salary	29,501.00	0.00	0.00	1,158.30	30,659.30
121 E 43100	121	000	00000	000	STR - Regular Employee Wages	198,573.00	0.00	0.00	1,410.00	199,983.00
121 E 43100	141	000	00000	000	STR - FICA (Employer's Share)	17,773.00	0.00	0.00	199.10	17,972.10
121 E 43100	341	000	00000	000	STR - Tools	12,000.00	0.00	0.00	-2,767.40	9,232.60
121 E 43100	940	000	00000	000	STR - New Capital Light Equipm	54,000.00	6,987.00	0.00	-3,000.00	57,987.00
121 E 52115	920	000	00000	000	STR - Building Improvements	0.00	110,964.74	0.00	3,000.00	113,964.74

EXHIBIT A - CUMMULATIVE BUDGET TRANSFERS FYTD AS OF 3-31-23

Fnd T Acct	Obj	Prj	Loc	Prg	Account Level Description	Original Budget	2022-23 Budget Carry Fwd	2022-23 Budget Revisions	2022-23 Budget Transfers	2022-23 Revised Budget
412 E 43250	212	000	00000	000	SEW - EE Engagement	0.00	0.00	0.00	500.00	500.00
412 E 43250	230	000	00000	000	SEW - Publicity/Dues	2,000.00	0.00	0.00	-500.00	1,500.00
412 E 43250	261	000	00000	000	SEW - Repair & Maintenance	4,000.00	0.00	0.00	2,500.00	6,500.00
412 E 43250	333	000	00000	000	SEW - Other Equipment Parts	50,000.00	0.00	0.00	10,000.00	60,000.00
412 E 43250	953	000	00000	000	SEW - Improvements Other	300,000.00	49,650.00	0.00	-10,000.00	339,650.00
412 E 43250	954	000	00000	000	SEW - Light Equipment	36,000.00	0.00	0.00	-2,500.00	33,500.00
416 E 46000	111	000	00000	000	STW - Salaries	0.00	0.00	0.00	17,252.00	17,252.00
416 E 46000	121	000	00000	000	STW - Regular Employee Wages	40,305.00	0.00	0.00	-16,562.00	23,743.00
416 E 46000	123	000	00000	000	STW - Overtime Wages	412.00	0.00	0.00	-169.00	243.00
416 E 46000	142	000	00000	000	STW - Insurance	8,936.00	0.00	0.00	-521.00	8,415.00
416 E 46000	341	000	00000	000	STW - Tools	1,000.00	0.00	0.00	2,000.00	3,000.00
416 E 46000	454	000	00000	000	STW - Sewer Line Materials	5,500.00	0.00	0.00	-2,000.00	3,500.00
424 E 43260	121	000	00000	000	SDW - Regular Employee Wages	60,913.00	0.00	0.00	1,725.00	62,638.00
424 E 43260	141	000	00000	000	SDW - FICA (Employer's Share)	4,803.00	0.00	0.00	90.00	4,893.00
424 E 43260	295	000	00000	000	SDW - Litter Control	25,000.00	0.00	0.00	-1,170.00	23,830.00
424 E 43260	299	000	00000	000	SDW - Contingency	1,000.00	0.00	0.00	-645.00	355.00

Shelby County Sheriff's Office



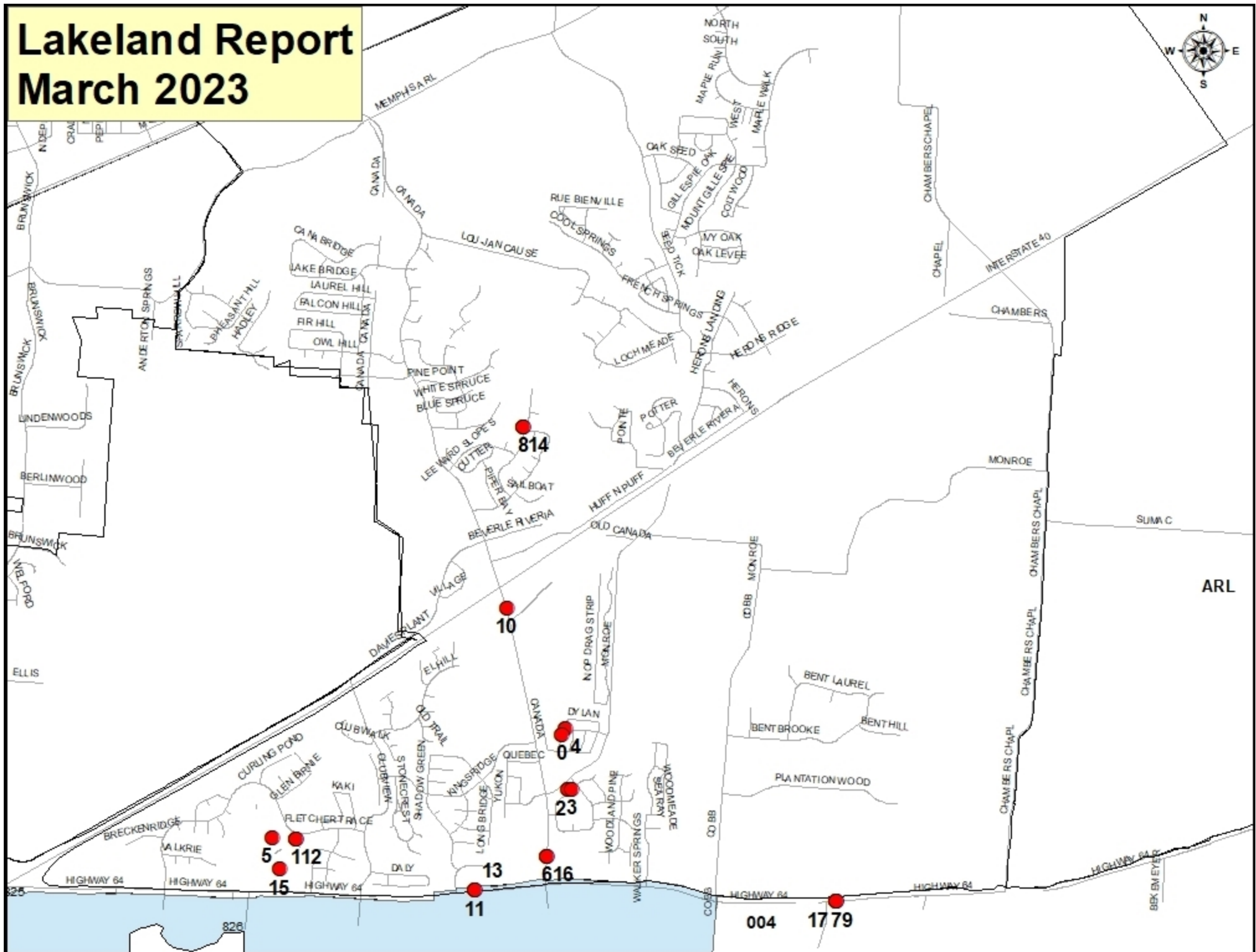
Crime Report

Lakeland, TN 38002

March 2023

Lakeland Report

March 2023



Incident Table

ID #	CASE_NUMBER	DEPT. CODE	METHOD OF ENTRY	DATE OF REPORT
12	2303000100SH	MVT/Passenger Vehicle	BROKE SIDE WINDOW	03/01/2023 7:50:00 AM
13	2303000242SH	Shoplifting/Misdemeanor	THROUGH UNLOCKED DOOR FRONT DOOR	03/04/2023 6:19:00 PM
1	2303000282SH	Theft from Motor Vehicle	BROKE FRONT WINDOW	03/05/2023 2:08:00 PM
5	2303000274SH	Theft from Motor Vehicle	BROKE REAR WINDOW	03/05/2023 10:29:00 AM
14	2303000495SH	MVT/Passenger Vehicle	SIDE DOOR	03/09/2023 8:40:00 AM
4	2303000517SH	MVT/Passenger Vehicle	BROKE FRONT DOOR	03/09/2023 2:59:00 PM
11	2303000429SH	Shoplifting/Misdemeanor	LAWFUL FRONT DOOR	03/07/2023 6:54:00 PM
2	2303000521SH	Vandalism/Felony		03/09/2023 4:01:00 PM
3	2303000520SH	Vandalism/Felony		03/09/2023 3:49:00 PM
6	2303000751SH	Shoplifting/Misdemeanor	THROUGH UNLOCKED DOOR FRONT DOOR	03/14/2023 11:41:00 PM
17	2303000673SH	Theft of Other Trailer		03/13/2023 9:27:00 AM
15	2303000836SH	Theft of Vehicle Parts/Accessories		03/17/2023 8:18:00 AM
16	2303001002SH	Other Theft/Non-Specific		03/20/2023 6:23:00 PM
0	2303000988SH	Theft from Motor Vehicle	THROUGH UNLOCKED DOOR FRONT DOOR	03/20/2023 4:11:00 PM
9	2303001222SH	Theft of Other Trailer	FRONT DOOR	03/24/2023 2:54:00 PM
8	2303001534SH	Aggravated Assault		3/30/2023 11:59:00 PM
10	2303001577SH	Other Theft/Scrap Metal	LAWFUL	3/31/2023 7:22:00 PM
7	2303001401SH	Theft of Other Trailer	SIDE DOOR BROKE	3/28/2023 3:44:00 PM

All Incident Count

Incidents 	Count
Aggravated Assault	1
Drug Equipment Violation	1
Drugs/Narcotics Violation/Misdemeanor	3
False Pretenses/Swindle/Confidence Game	1
Intimidation	1
MVT/Passenger Vehicle	3
Other Theft/Non-Specific	1
Other Theft/Scrap Metal	1
Shoplifting/Misdemeanor	3
Simple Assault	1
Theft from Motor Vehicle	3
Theft of Other Trailer	3
Theft of Vehicle Parts/Accessories	1
Vandalism/Felony	2
Weapon Law Violations/Misdemeanor	2
Wire Fraud	1
Grand Total	28

Tracked Count

Tracked Crimes	Mar-23	Feb-23	Mar-22
Agg Assault	1	1	1
Burg Bus	0	2	1
Burg Const	0	0	0
Burg Res	0	3	0
MVT	3	2	0
Other Lar	8	5	4
Robb Ind	0	0	0
Theft Fm Bldg	0	2	1
Theft fm Mot Veh	4	12	2
Vandalism	2	2	1
Totals	18	29	10

END OF PRESENTATION

____ CITY OF ____
LAKE LAND
____ TENNESSEE ____

City Manager's Report

CITY OF
LAKELAND
TENNESSEE
City Manager's Report

BOC Priorities Linkage

City Manager's Report



BOC Priorities Linkage – April 6th

Public Safety	Economic Development
RA-8: Resolution approving Neighborhood Watch funds policy	RA-9: Resolution placing moratorium along Canada Road
Parks and Recreation Improvements	Enhance City Planning
Road Maintenance	Administrative Support / Other
RA-4: Resolution approving mastic melting machine	RA-1: Ordinance updating official depositories RA-2: Ordinance making agreement date change in Sewer code RA-3: Resolution approving change order City Hall ADA project RA-5: Resolution approving shoulder mower RA-6: Resolution approving sewer improvements work RA-7: Resolution approving work related to Interceptor RA-10: Resolution designating Blue & Green Day RA-11: Resolution authorizing disaster relief donations

CA = Consent Agenda; RA = Regular Agenda

City Manager's Report

BOC Priorities Linkage – April 20th



Public Safety	Economic Development
Parks and Recreation Improvements	Enhance City Planning
Road Maintenance	Administrative Support / Other
	RA-1: Ordinance establishing sewer user rates RA-2: Ordinance making agreement date change in Sewer code RA-3: Ordinance amending FY2023 Annual Budget RA-4: Resolution establishing Day of Prayer RA-5: Resolution establishing Nurses Month

CA = Consent Agenda; RA = Regular Agenda

City Manager's Report



Legacy BOC Priority: *Communications*

City Manager's Report Communications



- Mayoral Comment at Strategic Planning Session:
 - *"Get it fixed this fiscal year..."*
- Strategy:
 - Consistent, timely information shared with the community
 - Single source of official news related to events and activities of the City of Lakeland
 - **Timely alerts related to public safety information**
- Implementation:
 - City Manager's Weekly Update (began Tuesday 1.24.2023, published each Monday since)
 - Implemented practices to centralize and standardize social media graphics design, timing of posts, and consistency of information shared
 - Implemented general practice of website news as primary source of information, with social media shares linking to the website for more information



City Manager's Report

Communications – What's Next?

- Timely alerts related to public safety information



- Push Communications
 - Based on sign up – the City will not “spam”
 - Weather, public safety, alternate routes
 - Upon implementation, will heavily push for sign ups by residents

Better Communication with CodeRED



Location-Based Targeted Alerts

Enhance public safety by sending alerts in the recipient's native language to ensure understanding. Provide clear instructions during emergencies so residents and visitors traveling through your area can take appropriate steps quickly to stay safe.

READ MORE →



Advanced Weather Warnings

Eliminate the manual process of alerting your community to severe weather with the CodeRED fully automated, targeted weather alert capability. Save time and quickly notify people who may be impacted so they can take action.

READ MORE →



Expanded Reach with IPAWS

Strengthen your ability to protect your community with the Integrated Public Alert and Warning System (IPAWS), and send alerts via multiple methods (WEA, EAS, NWEM and more). Leverage an intuitive system designed for use in stressful situations and perfected through our partnership with FEMA.

READ MORE →

City Manager's Report

Communications - Feedback



- "Thank you so much for the weekly updates."
- "First I'd like to applaud you for your weekly update. It is very informative, and I thank you for doing it. I know it takes a lot of time and effort to do what you do..."
- "Thanks again for the great updates! Thanks for keeping us posted."
- "Thank you for posting your weekly update on the internet... Thank you for keeping us informed."

CITY OF
LAKE LAND
TENNESSEE

City Manager's Report

Code Enforcement

City Manager's Report



CITY OF
LAKE LAND
TENNESSEE

City Manager's Report

Upcoming Events

City Manager's Report



A promotional poster for Lakeland Youth Baseball. The poster has a dark gray background with a lighter gray border. It features three baseballs: one in the top left corner, one in the top right corner, and one in the bottom left corner. The text is centered and reads:

**LAKELAND
YOUTH BASEBALL**

BOYS AND GIRLS AGES 3-8

**REGISTRATION BEGINS MARCH 6TH
AND WILL CLOSE ON MAY 14TH**

PRACTICES START MAY 22ND
GAMES BEGIN JUNE 10TH
PLAYOFFS BEGIN JULY 24TH

Pricing & Registration Online:
Lakelandtn.gov/registration

Email Questions To:
recreation@lakelandtn.org

City Manager's Report



City Manager's Report



LAKELAND

WEST TN TRAIL RUN FOR CLEAN WATER

**SATURDAY
05.06.23**

Join us for the 3 Mile Trail Run, Family
Fun Run, & Water Quality Festival

Start Times

REGISTRATION 7:00 AM	TRAIL RUN 8:00 AM
FUN RUN 9:00 AM	FESTIVAL 7AM-1PM

**REGISTER NOW
AS A SPONSOR OR RUNNER:**

tnstormwater.org/westtrailrun



CITY OF
LAKE LAND
TENNESSEE

City Manager's Report

City Staff Highlights



City Manager's Report

City Staff Highlights

Birthdays

[See all](#)

Anniversaries



Daniel Lovett

Apr 5

🎂 Happy Birthday



Adam Francis

IT Systems & Support Analyst

Apr 6

🎂 Happy Birthday



Rhonda Fink

Apr 7

🎂 Happy Birthday



Bill Watkins

Apr 12

🎂 Happy Birthday



Katrina Shields

Apr 24

🎂 Happy Birthday



Matthew Brown

Apr 6

🎂 22th Anniversary!



Spencer Smalley

Apr 10

🎂 10th Anniversary!



Karenski Porter

Apr 18

🎂 5th Anniversary!



BOARD OF COMMISSIONERS
SPECIAL MEETING MINUTES
TUESDAY, MARCH 28, 2023, 6:00 P.M.
CITY HALL, LAKELAND, TENNESSEE 38002

DRAFT

- I. **CALL TO ORDER BY MAYOR:** The meeting was called to order by Mayor Josh Roman at 6:00 p.m. on Tuesday, March 28, 2023.

- II. **INVOCATION:**

- III. **PLEDGE:**

- IV. **ROLL CALL BY RECORDER:** Mayor Josh Roman, Vice-Mayor Wesley Wright, Commissioner Michele Dial, and Commissioner Connie McCarter were present. Commissioner Jim Atkinson was absent.

Staff personnel in attendance were City Manager Michael Walker, City Engineer Emily Harrell, Finance Director Carlin Stuart, Planning Director Paul Luker, Parks & Recreation Director Patrick O'Mara, ITS Director Josh Thompson, and Public Works Director Daniel Lovett.

- V. **PUBLIC HEARING:**

- VI. **TREASURER'S REPORT:**

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

- VIII. **PUBLIC COMMENTS:**

For the record: No comments were heard.

- 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). Mayor Roman moved to bring this item to the floor, seconded by Commissioner Dial.

For the record: Presentations were given by city staff and relevant discussion ensued. No action was taken.

- XII. **ANNOUNCEMENTS:**



BOARD OF COMMISSIONERS
SPECIAL MEETING MINUTES
TUESDAY, MARCH 28, 2023, 6:00 P.M.
CITY HALL, LAKE LAND, TENNESSEE 38002

DRAFT

- XIII. **ADJOURNMENT:** There being no other business on which to act, the meeting was adjourned without objection at 6:59 p.m. on Tuesday, March 28, 2023.

These minutes were approved on April 20, 2023.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder



**BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, APRIL 06, 2023, 6:00 P.M.
CITY HALL, LAKELAND, TENNESSEE 38002**

DRAFT

- I. **CALL TO ORDER BY MAYOR:** The meeting was called to order by Mayor Josh Roman at 6:00 p.m. on Thursday, April 06, 2023.
- II. **INVOCATION:** Offered by Mayor Roman.
- III. **PLEDGE:** Mayor Roman led the pledge to the flag.
- IV. **ROLL CALL BY RECORDER:** Mayor Josh Roman, Vice-Mayor Wesley Wright, Commissioner Jim Atkinson, and Commissioner Connie McCarter were present. Commissioner Michele Dial was absent.

Staff personnel in attendance were City Engineer Emily Harrell, Planning Director Paul Luker, Parks & Recreation Director Patrick O'Mara, Finance Director Carlin Stuart, Public Works Director Daniel Lovett, Staff Engineer Luis Camarillo Hernandez, Staff Engineer Kieraa Belcher, City Recorder Debra Murrell and City Attorney Will Patterson.

V. **PUBLIC HEARING:**

1. **Ordinance – Second and Final Reading** – amending section 5-101 of the City of Lakeland municipal code to provide for official depositories for city accounts, as amended by ordinances 03-23, 08-124, and O-11-2021.

For the record:

- No comments were heard at the public hearing.

VI. **TREASURER'S REPORT:**

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

- Commissioners' Reports:
 - a. Municipal Planning & Design Review Commission – Commission Atkinson offered a report.
 - b. Parks and Recreation & Natural Resources Board – Parks & Recreation Director Pat O'Mara offered a report.
YMCA Presentation – Brian McLaughlin, Executive VP
(Jerry Martin, Chief Executive Officer- Present in audience)
 - c. Industrial Development Board Special Meeting – Vice-Mayor Wright offered a report.
 - d. Lakeland School System Board of Education – Vice Mayor Wright offered a report.

VIII. **PUBLIC COMMENTS:**

For the record: No comments were heard at this time.

IX. **SEWERAGE COMMISSION BUSINESS:**



BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, APRIL 06, 2023, 6:00 P.M.
CITY HALL, LAKE LAND, TENNESSEE 38002

DRAFT

X. **CONSENT AGENDA:**

1. **Approval of Meeting Minutes from Previous Meetings:**

a. ~~Beer Board Meeting Minutes — March 09, 2023~~

b. ~~Regular Meeting Minutes — March 09, 2023~~

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

Discussion ensued.

(After the discussion the items were removed from the consent agenda without objection)

For the record: The order of business was changed without objection.

XI. **REGULAR AGENDA:**

1. **Resolution – approving Amendment # 5 to the professional services agreement with Buchart Horn, Inc. for the Clear Creek Interceptor Phase A Project. (Previously item # 7)**

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

Discussion ensued.

Comments were heard from the following:

Diane Vesely, PE – Buchart Horn

When the question was called the resolution passed as presented, roll call vote, 4 in favor 0 against (4-0).

Vice-Mayor Wright Yea

Commissioner Atkinson Yea

Commissioner McCarter Yea

Mayor Roman Yea

2. **Resolution – authorizing the Mayor to sign a proclamation designating April 14, 2023 as Blue & Green Day Mid-South. (Previously item # 10)**

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

Discussion ensued.

Comments were heard from the following:

Melody Ramsey – Mid-South Transplant Foundation

When the question was called the resolution passed as presented, roll call vote, 4 in favor 0 against (4-0).

Vice-Mayor Wright Yea

Commissioner Atkinson Yea

Commissioner McCarter Yea

Mayor Roman Yea



BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, APRIL 06, 2023, 6:00 P.M.
CITY HALL, LAKELAND, TENNESSEE 38002

DRAFT

For the record: The proclamation was presented to Ms. Ramsey and a photo was taken with the board.

3. **Ordinance – Second and Final Reading** – amending section 5-101 of the City of Lakeland municipal code to provide for official depositories for city accounts, as amended by ordinances 03-23, 08-124, and O-11-2021. (Previously item # 1)

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

When the question was called the second and final reading of the ordinance passed as presented, voice vote, 4 in favor 0 against (4-0).

4. **Ordinance – First Reading** – amending certain portions of Title 18 (Water and Sewers) Chapter 2 (Sewer) of the City of Lakeland's Municipal Code pertaining to Section 18-211. (Previously item # 2)

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

When the question was called the first reading of the ordinance passed as presented, voice vote, 4 in favor 0 against (4-0).

5. **Resolution** – approving Change Order # 1 for the City Hall ADA Exterior Improvement project. (Previously item # 3)

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

When the question was called the resolution passed as presented, voice vote, 4 in favor 0 against (4-0).

6. **Resolution** – approving the purchase of a mastic melting machine from KM International from Sourcewell contract #080521. (Previously item # 4)

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

When the question was called the resolution passed as presented, voice vote, 4 in favor 0 against (4-0).

7. **Resolution** – approving the purchase of an Exten-A-Kutt II shoulder mower from CMI Equipment sales from Sourcewell contract #070821-AGI. (Previously item # 5)

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



BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, APRIL 06, 2023, 6:00 P.M.
CITY HALL, LAKE LAND, TENNESSEE 38002

DRAFT

When the question was called the resolution passed as presented, voice vote, 4 in favor 0 against (4-0).

8. **Resolution** – approving an agreement with Encor, LLC for Fiscal Year 2023 Sanitary Sewer Improvements. (Previously item # 6)
Vice-Mayor Wright moved to bring this item to the floor, seconded by Commissioner Atkinson.

When the question was called the resolution passed as presented, voice vote, 4 in favor 0 against (4-0).

9. **Resolution** – approving the City of Lakeland Neighborhood Watch Funds Reimbursement Policy. (Previously item # 8)
Commissioner Atkinson moved to bring this item to the floor, seconded by Vice-Mayor Wright.

When the question was called the resolution passed as presented, voice vote, 4 in favor 0 against (4-0).

10. **Resolution** – approving a moratorium on new commercial development along Canada Road in the City of Lakeland, Tennessee, for a period of one year (twelve months). (Previously item # 9)
Vice-Mayor Wright moved to bring this item to the floor, seconded by Commissioner Atkinson.

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

Vice-Mayor Wright	Yea
Commissioner Atkinson	Yea
Commissioner McCarter	Nay
Mayor Roman	Yea

11. **Resolution** – authorizing disaster relief donations to the City of Covington, Tennessee, and the City of Wynne, Arkansas.
Vice-Mayor Wright moved to bring this item to the floor, seconded by Commissioner Atkinson.

When the question was called the resolution passed as presented, voice vote, 4 in favor 0 against (4-0).

12. **Approval of Previous Meeting Minutes** – Beer Board Meeting Minutes – March 09, 2023. (Previously item 1a. on the consent agenda)
Mayor Roman moved to bring this item to the floor, seconded by Vice-Mayor Wright.



BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, APRIL 06, 2023, 6:00 P.M.
CITY HALL, LAKELAND, TENNESSEE 38002

DRAFT

When the question was called the minutes were approved as presented, roll call vote, 3 in favor 0 against 1 abstention (3-0-1).

Vice-Mayor Wright	Yea
Commissioner Atkinson	Yea
Commissioner McCarter	Abstain
Mayor Roman	Yea

13. Approval of Previous Meeting Minutes – Regular Meeting Minutes – March 09, 2023. (Previously item 1b. on the consent agenda)

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

When the question was called the minutes were approved as presented, roll call vote, 4 in favor 0 against (4-0).

Vice-Mayor Wright	Yea
Commissioner Atkinson	Yea
Commissioner McCarter	Yea
Mayor Roman	Yea

For the record: Commissioner McCarter stated to let the record reflect her approval was at the point of 5:35 p.m. when she was present at the meeting having missed the Sheriff's presentation.

For the record: The agenda was amended to include the following item without objection.

14. Discussion and Possible action on a Neighborhood Watch Liaison.

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

Discussion ensued.

After the discussion, Mayor Roman moved to table this item until the next agenda, seconded by Commissioner Atkinson.

When the question was called the motion carried, voice vote, 4 in favor 0 against (4-0).

XII. ANNOUNCEMENTS:



BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
THURSDAY, APRIL 06, 2023, 6:00 P.M.
CITY HALL, LAKE LAND, TENNESSEE 38002

DRAFT

- XIII. ADJOURNMENT:** There being no other business on which to act, the meeting was adjourned without objection at 7:41 p.m. on Thursday, April 06, 2023.

These minutes were approved on April 20, 2023.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

Meeting Cycle: Thursday, April 20, 2023

Subject: **Ordinance - Second and Final Reading** - amending Ordinance O-8-2022 establishing sewer user rates and sewer charge adjustments.

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Ordinance O-7-2023.

BUDGET IMPACT

This ordinance will establish new user rates to cover fixed and variable costs in the Sewer Fund. The new minimum bill of \$28.77, or greater based on meter size, is estimated to cover fixed costs in the Sewer Fund. The volumetric rate of \$2.08 per ccf is estimated to cover the variable costs in the Sewer Fund.

DISCUSSION

The City of Lakeland contracted with Municipal Technical Advisory Service ("MTAS") to conduct a sewer rate study. Since the last rate study in 2017, the City has acquired the Stonebridge subdivision as well as undertaken two large sewer interceptor projects. The Sewer Fund is an enterprise fund whose revenues are solely funded from user rates and development fees. The new rate incorporates requirements set forth by the Tennessee Comptroller, including a minimum bill to cover fixed costs and a volumetric rate to cover variable costs. Additionally, the study recommends including an annual cost of living adjustment (COLA).

Since first reading of this ordinance, the City engaged Watkins Uberall ("Consultant") to review the Sewer Rate Study performed by MTAS to ensure the accuracy and reasonableness of the inputs and rates. A summary of the Consultant's procedures and findings are as follows:

1. The MTAS study did not include audited financial statements for fiscal year 2022 as they were not available at the time of the study. The projected totals have been updated for fiscal years 2023-2025 based on actual data from fiscal year 2022.
2. MLGW collection fees were included twice in the total operating expenses. The total operating expenses have been recalculated to remove the duplicate entry.
3. Depreciation for Clear Creek Interceptor was not included in the total fixed cost. Depreciation for Clear Creek Interceptor has been calculated and included in the fiscal

year 2025 projection.

4. The number of users and treatment volume are current counts. The number of users and treatment volume have been projected for fiscal year 2025 for consistency with the projected fiscal year 2025 fixed and variable costs.
5. The Consultant calculated the debt service ratio to ensure that the City has reasonable rates to cover debt principal needs.

Incorporating the changes listed above, the Consultant recommends a minimum bill of \$30.30 per user and a volumetric rate of \$2.19 per ccf. The recommended rate is calculated to cover the estimated fiscal year 2025 fixed and variable costs. Since the City has included an annual COLA within the proposed ordinance, we have reduced the proposed rate by the current consumer price index, 5.3%, as it will automatically increase annually.

The City tested the proposed rates using actual usage and billing data from Memphis Light Gas and Water. A random sample containing 10% of each billing code was selected for evaluation. In order to capture fluctuations in usage, data from four seasons of the year was included: October 2021, January 2022, April 2022, and July 2022. The proposed rate will increase residential rates by an average of 27% and commercial rates by an average of 212%.

A copy of the MTAS Sewer Rate Study and the Watkins Uberall report is included in the agenda packet.

ORDINANCE O-7-2023

AMENDING ORDINANCE O-8-2022 ESTABLISHING SEWER USER RATES AND SEWER CHARGE ADJUSTMENTS

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

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, that Ordinance O-8-2022 is hereby amended and that the proposed Lakeland Sewer User Rates are adopted as follows:

SECTION 1. Residential Sewer User Rate
Effective June 1, 2023
Minimum Bill \$28.77
Volumetric Rate \$2.08/ccf

SECTION 2. Commercial Sewer User Rate
Effective June 1, 2023

Commercial Rates (per Month)				
Meter Size (IN)	Maximum Flow Rate (GPM)	Multiplier	Minimum Bill (\$)	\$/ccf
5/8 & 3/4	20	1	28.77	2.08
1	50	2.5	71.93	2.08
1 1/2	100	5	143.85	2.08
2	160	8	230.16	2.08
3	500	25	719.25	2.08
4	1,000	50	1,438.50	2.08
6	1,600	80	2,301.60	2.08
8	2,800	140	4,027.80	2.08
10	4,400	220	6,329.40	2.08

ORDINANCE O-7-2023

AMENDING ORDINANCE O-8-2022 ESTABLISHING SEWER USER RATES AND SEWER CHARGE ADJUSTMENTS

- SECTION 3.** All sewer user rates shall have an automatic annual cost of living adjustment (COLA) based on the US Bureau of Labor and Statistics Consumer Price Index for the South Region.
- SECTION 4.** The City of Lakeland will make adjustments to customer sewer bills where said adjustment is necessary to correct billing errors, to correct errors due to equipment failure, or to fairly apply the rates and rules of the City. Where a customer experiences extraordinary water consumption during a billing period due to a break in customer owned plumbing, equipment malfunction, etc. and said water did not enter the sanitary sewer system, the City may adjust the sanitary sewer charge to an amount that is typical of customer's normal usage. A written request shall be submitted to the City within 60 days of the incident. The request shall state the account number, name of the account holder, service address, contact information, and reason for the adjustment. Supporting documentation shall accompany the request documenting the repair (i.e. receipt) and utility bills covering the previous 12-month period. The adjustment will cover no more than two (2) consecutive months. One (1) financial adjustment will be allowed every one (1) year. Adjustments will not be considered for normal outdoor water usage (i.e. irrigation, car washing, pressure washing, swimming pools, etc.).
- SECTION 5.** All ordinances in conflict with the provisions of this ordinance are hereby repealed. The provisions of this ordinance are severable. If any provision of this ordinance or the application thereof to any person or circumstance is held to be invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid provision or application.
- SECTION 6.** This ordinance shall take effect the latter of fifteen (15) days after first reading or immediately upon final passage, the public welfare requiring it.

First Reading: March 9, 2023

Public Hearing: April 20, 2023

Final Reading: April 20, 2023

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder



SANITARY SEWER RATE STUDY

February 2023

John Chlarson, P.E. MTAS Consultant



Municipal Technical Advisory Service
INSTITUTE *for* PUBLIC SERVICE

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SECTION 1. OVERVIEW

PURPOSE

Since the last rate adoption in 2017, the City of Lakeland Sewer Department has seen significant change in number of users and the addition of two large capital improvement projects. With the acquisition of the Stonebridge Subdivision sewer assets, the number of users increased approximately 30%. Additionally, the City is preparing to construct the Clear Creek Interceptor in 2023 and the Oliver Creek Interceptor in 2025.

The current rate structure does not follow the guidance set forth by the Tennessee Comptroller. The new rate will ensure that Lakeland utilities remain in compliance with State regulations and in a sound financial status.

OVERVIEW

The City of Lakeland contracted with the University of Tennessee's Municipal Technical Advisory Service (UT-MTAS) to perform a sewer rate study. The proposed rates summarized in this report were derived from assessments of the financial position of the Lakeland Sewer Fund, current economic climate, and Lakeland's Capital Improvement Plan.

METHODOLOGY

In accordance with Tenn. Code Ann. § 7-34-115 (West): "Notwithstanding any other law to the contrary, as a matter of public policy, municipal utility systems shall be operated on sound business principles as self-sufficient entities. User charges, rates and fees shall reflect the actual cost of providing the services rendered." See Appendix A for additional information related to the Uniform Rate Requirement.

Furthermore, the *Financial Planning: A Guide for Water and Wastewater Systems* by Rural Community Assistance Corporation (RCAC) recommends the utility shall set a minimum bill to cover recommended fixed costs. The minimum bill will reflect the cost to have the service available for the customer to use. In addition to the minimum bill, the customer will pay for actual volume of service used starting with their first one-hundred cubic feet (CCF). See Appendix B for additional information related to the Minimum Bill Guidelines.

To help keep the system's financial capacity in good condition the new sewer rate ordinance shall also include provisions for an automatic annual Cost of Living Adjustment (COLA) based on the US Bureau of Labor Statistics Consumer Price Index for the South Region.

The Tennessee Comptroller set forth these standards for establishing utility rates including rates to reflect the actual cost of providing the services rendered including a minimum bill to capture fixed costs and volumetric rates based on actual metered usage. The Comptroller further recommends an automatic COLA be incorporated in the sewer

rate ordinance.

Current Parameters

The City of Lakeland currently has three sewer rates for residential users and a commercial user rate. The residential rates vary based on the agency providing the treatment of the wastewater. The wastewater generated from the southwest area of Lakeland is treated by City of Memphis and the remaining wastewater is treated by City of Lakeland.

The residential rate for users whose wastewater is treated by the City of Lakeland has a declining rate for higher usage and no minimum bill. Additionally, there is no automatic adjustment to residential or commercial sewer rates to allow for Cost-of-Living Adjustment (COLA).

Preliminary assumptions for rate recommendations

Projections were made based on the best information available during this irregular economic climate. Factors which may impact the study include abnormal inflation of operating expenses, abnormal increases in capital costs, and sharp increases in interest rates.

MTAS utilized the following information to perform the study:

1. Copies of City of Lakeland audits for the previous 4 years.
2. The most recent year-end audit.
3. Current year financial reports which would include the balance sheet, revenue and expense statements, debt costs, etc.
4. New or planned debt requirements with schedules.
5. A schedule of planned capital projects for the next 4 to 5 years with projected cost estimates.
6. Any major anticipated increases or decrease in revenue or operating expenses for the next 4 to 5 years.
7. Copies of ordinances or policies establishing service fees which are currently being charged.
8. Copies of any special contracts to supply service to utility districts, industries or others.
9. Additional information required as the study progressed.

SECTION 2. SEWER RATE STUDY

KEY SEWER RATE CONSIDERATIONS

The proposed sewer rates shall incorporate the costs for maintaining and treating wastewater as well as prepare for future capital costs related to the City of Lakeland 5-year Capital Improvement Plan. Additionally, the new rates shall be structured according to the Tennessee Comptrollers policy eliminating the declining rate schedule, setting a minimum bill, and including an annual COLA.

The City maintains a 5-year Capital Improvement Plan for the Sewer Fund. The costs for these upcoming capital projects were a factor in the development of the proposed sewer rates.

5 Year Capital Improvement Plan – Sewer Fund

Project	FY2023	FY2024	FY2025	FY2026	FY2027
Clear Creek Interceptor Funding – SRF loan	\$7,500,000	\$7,500,000			
Oliver Creek Interceptor Funding - SRF loan + Bartlett	\$470,000	\$200,000	\$5,000,000	\$5,000,000	
Sewer Line Improvements Funding – Sewer Fund Cash	\$150,000		\$150,000		\$150,000
WWTP Sludge Dumpster Cover Funding - Sewer Fund Cash		\$200,000			

Existing debt service for the Sewer Fund is related to the construction of the Scotts Creek Wastewater Treatment Plan. The schedule of principal and interest payments was included in the development of the proposed sewer rates.

Series 2005 Tennessee Municipal League Note

Year	Principal	Interest
2022	\$612,000	\$7,289
2023	\$636,000	\$5,942
2024	\$661,000	\$4,543
2025	\$688,000	\$3,089
2026	\$716,000	\$1,575

SEWER CUSTOMER CHARACTERISTICS

The current City of Lakeland sewer users are comprised of 99% residential users and 1% commercial users. There are currently no industrial users discharging wastewater to the City of Lakeland sewer system.

The residential users are divided into two areas, those treated by City of Lakeland and

those treated by City of Memphis. As required by the Interjurisdictional Agreement between the City of Lakeland and City of Memphis, the City of Lakeland will install flow meters by April 2023 to facilitate the direct billing of total wastewater treatment by City of Memphis. The City of Lakeland will pay for all wastewater treatment, by City of Lakeland and City of Memphis, from the Sewer Fund. This will allow the City to adopt one residential sewer rate and one commercial sewer rate for all sewer users.

SEWER UTILITY REVENUE REQUIREMENTS

Utilizing guidance from the Tennessee Comptroller and RCAC, the following calculations were performed based on the City's fixed costs, variable costs, number of customers, and wastewater treatment volume to determine the revenue required to be generated by the proposed sewer rates.

Number of Users	4,000	Treatment Volume	368,778 ccf/year
Fixed Costs (FC)	FC Total /Year	FC/Customer/Year	FC/Customer/Month
	\$1,340,000	\$335.00	\$27.92
Base Rate (Min Bill)	\$27.92		
Variable Costs (VC)	VC Lakeland/Year	VC Memphis/Year	TC Total/Year
	\$494,000	\$359,473.02	\$853,473.02
Volumetric Rate	\$2.31	/ccf	

The fixed costs in the sewer fund were divided by the number of users to determine the Minimum Bill required to cover the fixed costs. The variable costs are specifically related to wastewater treatment. Two agencies are treating wastewater from Lakeland, City of Lakeland and City of Memphis. The average treatment volume by each agency is divided by the cost of treatment to determine the volumetric rate per ccf metered.

CURRENT VS PROPOSED SEWER RATES

The current residential sewer rate for residential users whose wastewater is treated by City of Lakeland is as follows:

Tier Level	Volume (ccf)	Rate (per ccf)
1	0-5	\$7.00
2	6-20	\$2.50
3	21+	\$0.50

The current residential sewer rate for residential users whose wastewater is treated by City of Memphis is as follows:

Fairway Meadows Subdivision
\$23.00 per user per month*

Stonebridge Subdivision

\$7.67 per user per month*

Effective July 1, 2023, the sewer charge shall be \$15.34 per user per month*

Effective July 1, 2024, the sewer charge shall be \$23.00 per user per month*

*The City of Memphis charges an additional volumetric rate to these users.

The current commercial sewer rate is as follows:

\$60.35 for the first 40 ccf. Thereafter the volumetric rate is \$1.30 per ccf.

The City tested the proposed rates using actual usage and billing from Memphis Light Gas and Water. A random sample containing 10% of each billing code was selected for evaluation. In order to capture fluctuation in usage, data from four seasons of the year was included: October 2021, January 2022, April 2022, and July 2022.

The proposed residential sewer rate will increase the average sewer bill by 30%. The greatest impact are lower volume users due to the implementation of a minimum bill. Additionally, users with higher volumes from irrigation systems will see an increase in the summer months. It is recommended irrigation systems be placed on a separate meter to avoid sewer charges for water not entering the collection system.

Commercial customers will see an average increase in their sewer bill by 221%. The new rate adopts a minimum bill based on meter capacity in relation to residential meters causing commercial users to contribute proportionally to the cost of the system. The commercial user with the greatest increase in the total sewer bill was the Canada Trace Mobile Home Park. Further analysis indicates that with 188 units divided by the total estimated bill, the average sewer bill per unit is \$23.65 which is comparable to the average residential sewer bill.

SECTION 3. RECOMMENDATIONS

After assessing the financial position of Lakeland's Sewer Fund, looking at the current economic climate, reviewing Lakeland's Capital Improvement Plan, and conferring with staff, MTAS has the following recommendations in accordance with Tenn. Code Ann. § 7-34-115 (West):

1. MTAS recommends that Lakeland adopt a residential minimum bill, with no volume included, in the amount of \$27.92.
2. MTAS recommends eliminating Lakeland's declining rate tiers and implementing a uniform cost per hundred cubic feet (ccf) of sewer billed in the amount of \$2.31 per ccf.
3. MTAS recommends that Lakeland adopt a commercial billing structure with minimum bills based on meter capacity in relation to residential meters, with no volume included and a uniform cost per hundred cubic feet (ccf) of sewer billed in the amount of \$2.31 per ccf.
4. MTAS further recommends the City of Lakeland include provisions for an automatic annual Cost of Living Adjustment (COLA) based on the US Bureau of Labor Statistics Consumer Price Index for the South Region.

Residential Rate (per month)	
Minimum	Volumetric (per CCF)
\$27.92	\$2.31

Commercial Rates (per Month)				
Meter Size (IN)	Maximum Flow Rate (GPM)	Multiplier	Minimum Bill (\$)	\$/ccf
5/8 & 3/4	20	1	27.92	2.31
1	50	2.5	69.80	2.31
1 1/2	100	5	139.60	2.31
2	160	8	223.36	2.31
3	500	25	698.00	2.31
4	1,000	50	1,396.00	2.31
6	1,600	80	2,233.60	2.31
8	2,800	140	3,908.80	2.31
10	4,400	220	6,142.40	2.31

APPENDIX A

UNIFORM RATE REQUIREMENT

Uniform Rate is a structure that has a constant per unit price for all metered units of water consumed on a year-round basis. stability for utilities and encourage conservation because the consumer bill varies with water usage.

There is no evidence that Lakeland saves any money through economy of scale on water or wastewater treatment. On the contrary, it is safe to assume it costs as much to treat the last thousand gallons as it does the first thousand gallons. More, if you consider the cost of your capacity. In addition, sanitary sewage treated by Memphis (two-thirds of Lakeland's sewage) receives no block volume discounts when charged to Lakeland, so there is definitely no economy of scale there.

Tennessee law requires that customers pay for municipal products generated by enterprise funds

It is against the law for customers to receive services in these circumstances. With no supporting data for declining costs of treatment at higher volume, there is no support for reducing the fees for the services.

The University of North Carolina's Environmental Finance Center recommends that utilities change from a decreasing block to a uniform rate structure. Under such a uniform rate structure, all usage is charged at the same rate, and it is far more equitable than other types of rate structures.

The University of Tennessee's Municipal Technical Advisory Service makes it a practice to encourage utilities to eliminate declining block rate structures in favor of uniform rate structures.

Again, The Tennessee Comptroller's Office recommends uniform rates, and requires them when they have the opportunity.

Further, MTAS legal consultant Melissa Ashburn advises:

Our law rather requires that public utilities bill for the costs of the service period, with no discounts provided for any reason:

Notwithstanding any other law to the contrary, as a matter of public policy, municipal utility systems shall be operated on sound business principles as self-sufficient entities. **User charges, rates and fees shall reflect the actual cost of providing the services rendered.** Tenn. Code Ann. § 7-34-115 (West)

Where water furnished is all supplied from the same sources, and is supplied to several contiguous communities embraced in one general district, with no unreasonable extensions to serve lean territory or other elements creating material difference in cost, a uniform rate for the entire territory is indicated and ordinarily justified; but it is not essential that all rates throughout a large territory served from a single water system be the same, and rates in each part of such territory may be fixed at a level which is fair and reasonable in view of the existing conditions. Moreover, it is not of itself unjust discrimination to furnish water to some consumers at flat rates and to others of the same class at meter or quantity rates, even though the rate by the gallon actually used is ordinarily lower to the former

than to the latter; and the imposition on meter-rate consumers of a minimum or “ready to serve” charge, without imposing a like charge on flat-rate consumers, is not necessarily unjust discrimination, since the latter pay a fixed sum whether they use the water or not, and the former may likewise be required to pay for the service of being ready to supply them with such quantity of water as they may desire or need to use.

A classification must, however, in order to be valid, comport with the rule or principle of sound legislative classification, in that there must be some actual difference of situation and condition, bearing a reasonable and just relation to the matter of rates; and an arbitrary or unreasonable classification amounts to unjust discrimination. Likewise, it is unjust discrimination to differentiate between different services by charging rates for one which are out of all proportion as compared with the rates charged for another, or to impose on one consumer, or class of consumers, losses caused by charging inadequate rates to another consumer or class. *City of Parsons v. Perryville Util. Dist.*, 594 S.W.2d 401, 406 (Tenn. Ct. App. 1979)

Metro Nashville provided utility discounts for charities in their service area, charging them lower rates, and the Attorney General opined that violated state law:

Under the Department's practice, some utility customers are charged half the rate charged other utility customers. The discount is based on the purpose for which the customer uses the service, and not the cost to the utility system of providing the service. The practice is therefore inconsistent with Tenn. Code Ann. § 7-34-115(a). Further, a court would probably find that the practice is inconsistent with Metro's responsibility to charge “reasonable” rates under Tenn. Code Ann. § 7-34-114 and common law requirements that a municipal utility charge rates that are not “unjustly discriminatory.” See *City of Parsons v. Perryville Utility District*, 594 S.W.2d 401 (Tenn. App. 1979), cert. denied (1980). In that case, the Court reviewed a water supply contract between a city as supplier and a utility district as purchaser. The contract did not allow the city to raise rates to the district to reflect increased costs of capitalizing its water system. As a result, such increased costs were borne solely by the city customers. The Court concluded that this provision violated the city's statutory duty to charge “just and equitable” rates that would enable it to operate its system on self-sufficient basis.

Like the municipality in *City of Parsons*, Metro has a statutory responsibility to charge rates that will enable its system to be self-supporting. Tenn. Code Ann. § 7-34-114(a). Like the agreement in *City of Parsons*, Metro's practice of offering discounts to some users will require higher rates to other customers in order for the system as a whole to be self-sufficient. Nothing in the facts presented indicates that the practice reflects any difference in the cost to provide the service to customers who receive the discount. It is therefore likely that a court would conclude that the discount system is “unjustly discriminatory” in violation of the common law. This conclusion is consistent with authority in other jurisdictions. Tenn. Op. Atty Gen. No. 97-127 (Sept. 8, 1997)

Accordingly, under our State law and court opinions, municipal utilities are prohibited from charging rates to all customers that are insufficient to cover the cost of the service provided. The logical conclusion is that declining rate structures are illegal in our state, unless the utility can demonstrate those lower rates reflect the actual lower costs of providing the service. Otherwise, such declining rate structures are “unjustly discriminatory” against other utility customers, who must pay rates sufficient to cover the service being provided to those customers receiving the discount. In addition to state law violations, such a practice could result in federal discrimination claims being made against

the city by utility customers. I strongly advise cities against using declining rate structures unless the Comptroller has provided written approval of such rates.

APPENDIX B

MINIMUM BILL GUIDELINES

Minimum bills allow systems to keep the usage rates as low as possible while ensuring that the system's monthly fixed costs are covered no matter how customer usage patterns change with seasonal variability.

RCAC, formerly RDA, has this to say in recommending minimum bills:

Financial Planning: A Guide for Water and Wastewater Systems
Rural Community Assistance Corporation www.rcac.org

... Determining Fixed and Variable Expenses

Whether the service is used or not, it is the system's obligation to have the service available to its customers 365 days per year, 24 hours a day. Obviously, there are costs associated with making the service available at all times. Fixed costs are costs that must be recovered even if the service is not used. Fixed costs are usually recovered from each customer on an equal basis through the use of a minimum monthly bill. Fixed costs may cover 100 percent of some expenses in your budget, but only a portion of other types of expenses. Fixed costs are expenses incurred regardless of the quantity of service supplied to your customers. Examples include insurance, debt repayment, rent, sampling and it may include a percentage of salaries. The method for identifying all or part of some expenses as fixed costs includes determining to what extent each of the line item expenses in your budget benefits every customer of the system regardless of their level of service. This is a determination that each system has to make for itself. Fixed costs are costs that you should recover in your Minimum Bill also called the minimum monthly fee charged equally to each customer within each customer classification (residential, multi-residential, commercial, etc.) Variable costs, in this case referring to water costs, are system expenses that are directly related to how much water you pump, treat, store and sell. Variable expenses change with the amount of water that is produced or pumped. In the case of a wastewater rate study, variable costs can only be estimated if using the Estimated Winter Months Method. Examples of variable expenses include electrical power, chemicals and a percentage of salaries. To recover variable costs, your water rate structure will need a "usage charge" also called a "consumption" or "commodity charge", which is the cost of water per 1,000 gallons.

APPENDIX C

Sewer Fund Operating Statement

Sewer Fund	FY 2019	FY 2020	FY 2021
Operating revenues:			
Sewer service charges	\$1,439,376	\$1,487,040	\$1,540,097
Development fees		\$721,287	
Service connection fees	\$57,750	\$88,100	\$366,750
Total operating revenues	\$1,497,126	\$2,296,427	\$1,906,847
Operating expenses:			
Salaries	\$156,673	\$221,988	\$244,411
Benefits	\$66,202	\$79,605	\$92,627
Materials and supplies	\$160,311	\$204,236	\$148,362
Utilities	\$138,675	\$139,967	\$154,280
Professional services	\$72,306	\$109,077	\$122,564
Other services and charges	\$42,803	\$37,960	\$46,927
MLGW collection fees	\$29,012	\$29,638	\$30,549
Depreciation	\$501,043	\$505,669	\$513,026
Total operating expenses	\$1,167,025	\$1,328,140	\$1,352,746
Operating Income (Loss)	\$330,101	\$968,287	\$554,101
Non-operating revenues (expenses)			
Interest income	\$12,785	\$14,189	\$3,271
Interest expense	\$(113,557)	\$(83,687)	\$(32,504)
Sale of capital assets (loss)			\$(2,748)
Total non-operating revenues (expenses)	\$(100,772)	\$(69,498)	\$(31,981)
Net Income (Loss) before transfers	\$229,329	\$898,789	\$522,120
Capital contributions- development	\$930,093	\$41,709	
Transfers:			
Operating transfers in (out)			
Change in net position:	\$1,159,422	\$940,498	\$522,120
Net position- beginning	\$10,216,694	\$11,376,116	\$12,316,614
Sewer Fund Net position- ending	<u>\$11,376,116</u>	<u>\$12,316,614</u>	<u>\$12,838,734</u>

APPENDIX D

Financial Data Used in Study

Lakeland Sewer Rate Study 2022									
Sewer Fund	2019	2020	2021	2022	2023	2024	2025	2026	2027
Operating revenues:									
Sewer service charges	\$1,439,376	\$1,487,040	\$1,540,097	\$1,555,498	\$1,571,053	\$1,586,763	\$1,602,631		
Development fees		721,287							
Service connection fees	57,750	88,100	366,750	170,867	170,867	170,867	170,867		
Total operating revenues	<u>1,497,126</u>	<u>2,296,427</u>	<u>1,906,847</u>	<u>1,726,365</u>	<u>1,741,920</u>	<u>1,757,630</u>	<u>1,773,498</u>		
Operating expenses:									
Fixed:									
Salaries*	156,673	221,988	244,411	259,076	266,848	274,853	283,099		
Benefits**	66,202	79,605	92,627	98,185	104,076	110,320	116,939		
Professional services	72,306	109,077	122,564	129,918	142,910	157,201	172,921		
MLGW collection fees	29,012	29,638	30,549	32,382	35,620	39,182	43,100		
Depreciation	501,043	505,669	513,026	543,808	598,188	658,007	723,808		
Total fixed:	825,236	945,977	1,003,177	1,063,368	1,147,642	1,239,563	1,339,867		
Variable:									
Materials and supplies	160,311	204,236	148,362	157,264	172,990	190,289	209,318		
Utilities	138,675	139,967	154,280	163,537	179,890	197,880	217,667		
Other services and charges	42,803	37,960	46,927	49,743	54,717	60,189	66,207		
Total variable:	341,789	382,163	349,569	370,543	407,597	448,357	493,193		
Total operating expenses	1,196,037	1,357,778	1,383,295	1,466,293	1,590,859	1,727,103	1,876,161		
Operating Income(Loss)	<u>301,089</u>	<u>938,649</u>	<u>523,552</u>	<u>260,072</u>	<u>151,060</u>	<u>30,527</u>	<u>(102,663)</u>		
Non-operating revenues (expenses)									
Interest income	12,785	14,189	3,271						
Interest expense	(113,557)	(83,687)	(32,504)						
Sale of capital assets (loss)			(2,748)						
Total non-operating revenues (expenses)	(100,772)	(69,498)	(31,981)	0					
Net Income (Loss) before transfers	200,317	869,151	491,571	260,072	151,060	30,527	(102,663)		
Capital contributions-development	930,093	41,709							
Transfers:									
Operating transfers in (out)									

Change in net position:	1,130,410	910,860	491,571	260,072	151,060	30,527	(102,663)		
Net position- beginning	10,216,694	11,376,116	12,286,976	12,778,547	13,038,619	13,189,679	13,220,207		
Sewer Fund Net position- ending	<u>11,347,104</u>	<u>12,286,976</u>	<u>12,778,547</u>	<u>13,038,619</u>	<u>13,189,679</u>	<u>13,220,207</u>	<u>13,117,544</u>		
2019-2020 increase in Sewer Service Charges:	3%								
CIP									
Clear Creek Interceptor (SRF Loan)					7,500,000	7,500,000			
Oliver Creek Interceptor (SRF Loan + Bartlett)					470,000	200,000	5,000,000	5,000,000	
Sewer CCTV Inspection***						60,000		60,000	
Sewer Line Improvements ***					150,000		150,000		150,000
WWTP Sludge Dumpster Cover***						200,000			
WWTP Lagoon Sludge Removal***					150,000				
SCADA Software Update***					30,000				
Expensed? Depreciated? Schedule?***									
*Salaries assumed 6% increase FY 22 and 3% thereafter									
**Benefits assumed 6% increase FY22 and 6% thereafter									
6% inflation ass. FY2022, 10% thereafter.									



Municipal Technical Advisory Service
INSTITUTE *for* PUBLIC SERVICE

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CITY OF LAKE LAND TENNESSEE

AGREED-UPON PROCEDURES REPORT

For the MTAS Sanitary Sewer Rate Study prepared in February 2023



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To Mr. Michael Walker and the City of Lakeland
Lakeland, Tennessee

We have performed the procedures enumerated below, which were agreed to by the City of Lakeland, Tennessee, solely to assist the City of Lakeland in ensuring the accuracy and reasonableness of the inputs and rates related to the MTAS Sanitary Sewer Rate Study (MTAS Rate Study) prepared in February 2023. The City of Lakeland's management is responsible for the accuracy and reasonableness of the inputs and rates used in the MTAS Rate Study. The City of Lakeland has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and findings are as follows:

1. We verified the inputs used in the calculations performed in the MTAS Rate Study by performing the following procedures:
 - a. We compared the historical data presented in the MTAS Rate Study, Appendix C, to the City of Lakeland's audited financial statements for the years ended June 30, 2019, through June 30, 2021. No exceptions were noted.
 - b. We recalculated and compared the historical data used in the MTAS Rate Study, Appendix D, to the City of Lakeland's audited financial statements for the years ended June 30, 2019, through June 30, 2022. We noted the following exceptions, which are presented in further detail in Appendix A of this report:
 - i. The methodology of the MTAS Rate Study stated that the most recent year-end audit was used to perform the study, however, we noted that the audited financial statements for the year ended June 30, 2022, were not used. Using the June 30, 2022, audited financial statements, we noted changes in the projected expenses for years ending June 30, 2023, through June 30, 2025.
 - ii. The total operating expenses presented in the MTAS Rate Study did not recalculate for the years ended June 30, 2019, through June 30, 2025 as a result of double counting MLGW collections fees as a component of operating expense. This resulted in an incorrect operating income (loss) and change in net position.
 - iii. The Clear Creek Interceptor project in the amount of \$15M is to be completed by the end of FY 2024 per the MTAS Rate Study. As the asset will be placed in service in FY2025, we calculated and included depreciation expense for this asset in our projections.

2. We provided a detailed breakdown of the quantitative calculations of fixed and variable costs by performing the following procedures:
 - a. We reviewed the classification between fixed and variable costs. No exceptions were noted.
 - b. We updated the projected totals for FY 2023 – FY 2025 based on actual data for FY 2022. We also calculated an included depreciation for the Clear Creek Interceptor project for FY 2025, which increased depreciation expense and fixed costs. Our results are contained within this report in Appendix B.
3. We commented upon the reasonableness of the procedures and calculations and resulting rates by performing the following procedures:
 - a. We reviewed the Sewer Utility Revenue Requirements used in the MTAS Rate Study noting that the total number of users (4,000) and treatment volume (368,778 ccf/year) were based on FY 2022 data, however, the total fixed costs and variable costs were based on projected FY 2025 data. For FY 2025, the City estimates an increase in total number of users (4,400) and an increase in the treatment volume (375,529 ccf/year). We used the estimated number of users and treatment volume provided by the city for our projections. Our results are contained within this report in Appendix C.
 - b. We examined the historical data in conjunction with our procedures above. We noted that the projections for FY 2023 – FY 2025 were incorrect since actual FY 2022 data was not used in the MTAS study. We also increased total fixed costs for FY 2025 based off depreciation related to the Clear Creek Interceptor project. We recalculated the minimum and volumetric residential rates per month based off the updated projections. Our results are contained within this report in Appendix C.
4. We provided detail and verification of how depreciation and cash flow management are addressed by the proposed rates (such as capital and debt principal needs) by performing the following procedures:
 - a. We noted that the City shall establish a sewer user's fee necessary to provide funds sufficient to pay the monthly payments established, plus the costs of operation and maintenance of the sewage treatment work, including depreciation. It is the intent that the sewer user's fee be the primary source of payments of such costs and payments. The sewer user's fee shall be adjusted periodically by the city so that the sewer user's fee will be sufficient to pay such monthly payments and costs. We noted depreciation is addressed by the proposed rates as it is included in the projection for total fixed costs. However, we did note that the MTAS study didn't include depreciation on the Clear Creek Interceptor project, which would impact the determined rates. We calculated the residential rates per month based off the updated projections. Our results are contained within this report in Appendix C.
 - b. To ensure that the City has reasonable rates to cover their debt principal needs, we calculated the debt service ratio. A debt service ratio of 1 means the city has exactly enough net operating income to cover its debt obligations. The ratio is a measure of the city's ability to absorb changes in income and/or expenses while maintaining its ability to make its required loan payments. We calculated the debt service coverage ratio with and without depreciation as depreciation is a noncash expense. Our results are contained within this report in Appendix D.
 - c. The existing debt service for the Sewer Fund covered in the MTAS study is related to the construction of the Scotts Creek Wastewater Treatment Plan. We noted the Clear Creek Interceptor and Olive Creek Interceptor projects are to be funded by the SRF Loan. The SRF

loan was not included in the development of the proposed sewer rates. Our results are contained within this report in Appendix D.

We were engaged by the City of Lakeland to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the MTAS Sanitary Sewer Rate Study. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Lakeland and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of the City of Lakeland and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in black ink that reads "Watkins Mikusall, PLLC". The signature is written in a cursive, flowing style.

Memphis, Tennessee
April 13, 2023

CITY OF LAKELAND, TENNESSEE

AGREED UPON PROCEDURES RESULTS – APPENDIX A

For the MTAS Sanitary Sewer Rate Study prepared in February 2023

Sewer Fund	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Operating revenues:							
Sewer service charges	\$ 1,439,376	\$ 1,487,040	\$ 1,540,097	\$ 1,541,065	\$ 1,556,476	\$ 1,572,041	\$ 1,587,761
Development fees	-	721,287	-	-	-	-	-
Service connection fees	57,750	88,100	366,750	282,750	170,867	170,867	170,867
Total operating revenues	<u>1,497,126</u>	<u>2,296,427</u>	<u>1,906,847</u>	<u>1,823,815</u>	<u>1,727,343</u>	<u>1,742,908</u>	<u>1,758,628</u>
Operating expenses:							
<i>Fixed:</i>							
Salaries*	156,673	221,988	244,411	247,531	254,957	262,606	270,484
Benefits**	66,202	79,605	92,627	76,527	81,119	85,986	91,145
Professional services***	72,306	109,077	122,564	125,508	138,059	151,865	167,052
MLGW collection fees***	29,012	29,638	30,549	31,470	34,617	38,079	41,887
Depreciation*** (see note)	501,043	505,669	513,026	543,731	598,104	657,914	1,023,705
Total fixed:	<u>825,236</u>	<u>945,977</u>	<u>1,003,177</u>	<u>1,024,767</u>	<u>1,106,856</u>	<u>1,196,450</u>	<u>1,594,273</u>
<i>Variable:</i>							
Materials and supplies***	160,311	204,236	148,362	141,266	155,393	170,932	188,025
Utilities***	138,675	139,967	154,280	150,276	165,304	181,834	200,017
Other services and charges***	42,803	37,960	46,927	56,738	62,412	68,653	75,518
Total variable:	<u>341,789</u>	<u>382,163</u>	<u>349,569</u>	<u>348,280</u>	<u>383,109</u>	<u>421,419</u>	<u>463,560</u>
Total operating expenses	<u>1,167,025</u>	<u>1,328,140</u>	<u>1,352,746</u>	<u>1,373,047</u>	<u>1,489,965</u>	<u>1,617,869</u>	<u>2,057,833</u>
Operating income (loss)	330,101	968,287	554,101	450,768	237,378	125,039	(299,205)

See independent accountant's report.

CITY OF LAKELAND, TENNESSEE

AGREED UPON PROCEDURES RESULTS – APPENDIX A

For the MTAS Sanitary Sewer Rate Study prepared in February 2023

Sewer Fund	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Non-operating revenues (expenses)							
Interest income	12,785	14,189	3,271	5,403	-	-	-
Interest expense	(113,557)	(83,687)	(32,504)	(30,606)	-	-	-
Sale of capital assets (loss)	-	-	(2,748)	-	-	-	-
Total non-operating revenues (expenses)	<u>(100,772)</u>	<u>(69,498)</u>	<u>(31,981)</u>	<u>(25,203)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income (loss) before transfers	229,329	898,789	522,120	425,565	237,378	125,039	(299,205)
Capital contributions-development	<u>930,093</u>	<u>41,709</u>	<u>-</u>	<u>244,155</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers:							
Operating transfers in (out)							
Change in net position:	1,159,422	940,498	522,120	669,720	237,378	125,039	(299,205)
Net position-beginning	10,216,694	11,376,116	12,316,614	12,838,734	13,508,454	13,745,832	13,870,871
Sewer Fund Net position- ending	<u>\$ 11,376,116</u>	<u>\$ 12,316,614</u>	<u>\$ 12,838,734</u>	<u>\$ 13,508,454</u>	<u>\$ 13,745,832</u>	<u>\$ 13,870,871</u>	<u>\$ 13,571,666</u>

* Increase by 3% for FY 2023 - FY 2025

** Increase by 6% for FY 2023 - FY 2025

*** Increase by 10% due to inflation for FY 2023 - FY 2025

Note: Depreciation expense for FY 2025 includes depreciation on the \$15M Clear Creek Interceptor project.

See independent accountant's report.

CITY OF LAKELAND, TENNESSEE

AGREED UPON PROCEDURES RESULTS – APPENDIX B

For the MTAS Sanitary Sewer Rate Study prepared in February 2023

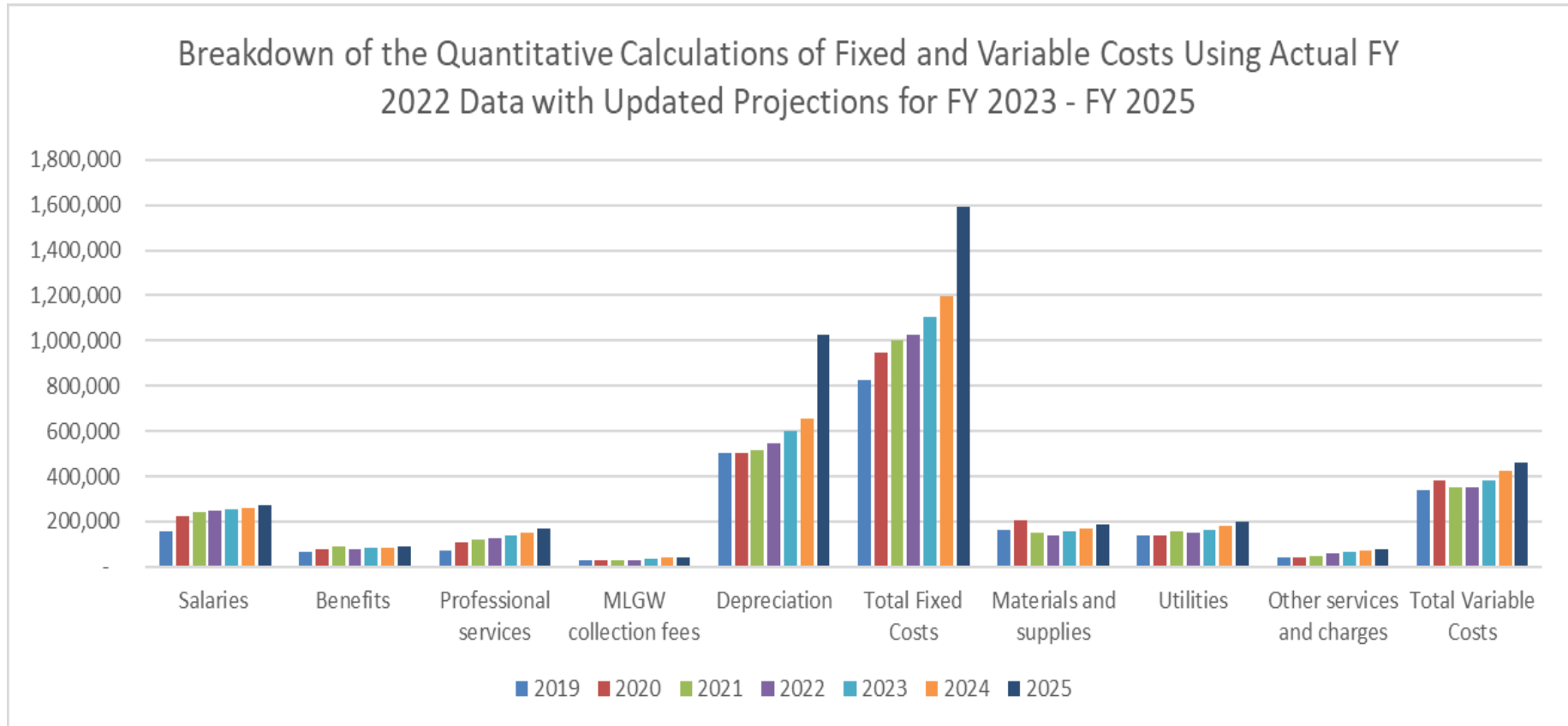
Sewer Fund	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<i>Fixed:</i>							
Salaries	\$ 156,673	\$ 221,988	\$ 244,411	\$ 247,531	\$ 254,957	\$ 262,606	\$ 270,484
Benefits	66,202	79,605	92,627	76,527	81,119	85,986	91,145
Professional services	72,306	109,077	122,564	125,508	138,059	151,865	167,052
MLGW collection fees	29,012	29,638	30,549	31,470	34,617	38,079	41,887
Depreciation	501,043	505,669	513,026	543,731	598,104	657,914	1,023,705
<i>Total fixed costs</i>	<u>\$ 825,236</u>	<u>\$ 945,977</u>	<u>\$ 1,003,177</u>	<u>\$ 1,024,767</u>	<u>\$ 1,106,856</u>	<u>\$ 1,196,450</u>	<u>\$ 1,594,273</u>
<i>Variable:</i>							
Materials and supplies	\$ 160,311	\$ 204,236	\$ 148,362	\$ 141,266	\$ 155,393	\$ 170,932	\$ 188,025
Utilities	138,675	139,967	154,280	150,276	165,304	181,834	200,017
Other services and charges	42,803	37,960	46,927	56,738	62,412	68,653	75,518
<i>Total variable costs</i>	<u>\$ 341,789</u>	<u>\$ 382,163</u>	<u>\$ 349,569</u>	<u>\$ 348,280</u>	<u>\$ 383,109</u>	<u>\$ 421,419</u>	<u>\$ 463,560</u>

See independent accountant's report.

CITY OF LAKELAND, TENNESSEE

AGREED UPON PROCEDURES RESULTS – APPENDIX B

For the MTAS Sanitary Sewer Rate Study prepared in February 2023



See independent accountant's report.

CITY OF LAKELAND, TENNESSEE

AGREED UPON PROCEDURES RESULTS – APPENDIX C

For the MTAS Sanitary Sewer Rate Study prepared in February 2023

Number of Users	4,400	Treatment volume	375,529
Fixed Costs (FC)	FC Total / Year	FC/Customer/Year	FC/Customer/Month
	\$ 1,600,000.00	\$ 363.64	\$ 30.3000
Base Rate (Min Bill)	\$ 30.30		
Variable Costs (VC)	VC Lakeland/Year	VC Memphis/Year	TC Total/Year
	\$ 464,000.00	\$ 359,473.02	\$ 823,473.02
Base Rate (Min Bill)	\$ 2.1900		

Residential Rate (per month)	
Minimum	Volumetric (per CCF)
\$ 30.30	\$ 2.19

Commercial Rates (per Month)				
Meter Size (IN)	Maximum Flow Rate (GPM)	Multiplier	Minimum Bill (\$)	\$/ccf
5/8 & 3/4	20	1	\$ 30.30	\$ 2.19
1	50	2.5	\$ 75.75	\$ 2.19
1 1/2	100	5	\$ 151.50	\$ 2.19
2	160	8	\$ 242.40	\$ 2.19
3	500	25	\$ 757.50	\$ 2.19
4	1,000	50	\$ 1,515.00	\$ 2.19
6	1,600	80	\$ 2,424.00	\$ 2.19
8	2,800	140	\$ 4,242.00	\$ 2.19
10	4,400	220	\$ 6,666.00	\$ 2.19

See independent accountant's report.

CITY OF LAKELAND, TENNESSEE

AGREED UPON PROCEDURES RESULTS – APPENDIX D

For the MTAS Sanitary Sewer Rate Study prepared in February 2023

	<u>2023</u>	<u>2024</u>	<u>2025</u>
Net operating income (loss)	\$ 237,378	\$ 125,039	\$ (299,205)
Interest expense	\$ 54,463	\$ 614,279	\$ 595,473
Principal payments	636,000	936,090	1,528,714
Total debt payments	<u>\$ 690,463</u>	<u>\$ 1,550,369</u>	<u>\$ 2,124,187</u>
Debt service coverage ratio - with depreciation	<u>0.344</u>	<u>0.081</u>	<u>-0.141</u>
Debt service coverage ratio - without depreciation	<u>1.210</u>	<u>0.505</u>	<u>0.341</u>

See independent accountant's report.



Board of Commissioners

Meeting Cycle: Thursday, April 20, 2023

Subject: **Ordinance - Second and Final Reading** - amending certain portions of Title 18 (Water and Sewers) Chapter 2 (Sewer) of the City of Lakeland's Municipal Code pertaining to Section 18-211.

Staff Contact: Emily Harrell, City Engineer

STAFF RECOMMENDATION

City staff recommends the Board of Commissioners approve Ordinance O-8-2023.

BUDGET IMPACT

There is no budget impact from this Ordinance.

DISCUSSION

The new Interjurisdiction Agreement between the City of Memphis and City of Lakeland for treatment of wastewater in southwest Lakeland was executed on April 18, 2022. This revision proposes to update language in the City's Municipal Code Title 18 Water and Sewer, Chapter 2 Sewer, Section 18-211 with the current agreement date.

ORDINANCE O-8-2023

AMENDING CERTAIN PORTIONS OF TITLE 18 (WATER AND SEWERS) CHAPTER 2
(SEWER) OF THE CITY OF LAKELAND'S MUNICIPAL CODE PERTAINING TO
SECTION 18-211

WHEREAS, the new Interjurisdictional Agreement between the City of Lakeland and City of Memphis was executed on April 18, 2022; and,

WHEREAS, the City's Municipal Code Title 18 Chapter 2 Section 18-211 references the date of the expired agreement; and,

WHEREAS, the proposed changes update City's Municipal Code Title 18 Chapter 2 Section 18-211 with the date of the current Interjurisdictional Agreement:

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, that Title 18 Chapter 2 Section 18-211 of the City of Lakeland's Municipal Code is amended as follows:

SECTION 1. The City of Lakeland Municipal Code Section 18-211, City of Memphis sewer regulations apply, is hereby amended to add the following text:

...the City of Memphis Sewer Use Ordinance and Agreement dated April 18, 2022, and

SECTION 2. All ordinances in conflict with the provisions of this ordinance are hereby repealed. Further the provisions of this ordinance are severable. If any provision of this ordinance or the application thereof to any person or circumstance is held to be invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid provision or application.

SECTION 3. This ordinance shall take effect the latter of fifteen (15) days after first reading or immediately upon final passage, the public welfare requiring it.

First Reading: April 6, 2023

Public Hearing: April 20, 2023

Final Reading: April 20, 2023

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

a sewer extension, such extension may be constructed upon such terms and conditions as shall be approved by a majority of the members of the commission.

(2) When a sewer extension is constructed to serve land development projects and subdivision developments, the developer shall pay all costs and expenses incurred. Said payments are not subject to refund. (1989 Code, § 13-408)

18-209. Water service and provisions to apply to sewer service.

Insofar as practical, the various policies and provisions set forth by the appropriate water system authority providing water services as outlined in chapter 1 of this title shall apply to sewer service for the following:

- (1) Obtaining service.
- (2) Application and contract for service.
- (3) Temporary service.
- (4) Multiple services through a single meter.
- (5) Billing.
- (6) Discontinuance or refusal of service.
- (7) Reconnection charge.
- (8) Access to customer's premises.
- (9) Inspections.
- (10) Customer's responsibility for system's property.
- (11) Customer's responsibility for violations.
- (12) Supply and resale of water (sewer service).
- (13) Interruption of service. (1989 Code, § 13-409)

18-210. Sewer system expansion or improvement fee. When a system extension is constructed in connection with a project or subdivision development, the city may require the developer to pay an amount not to exceed an amount equal to thirty-five (35) percent of the total cost of the sewer extension as a sewer system expansion or improvement fee. This amount may be required in addition to those charges prescribed in §§ 18-204 and 18-207. (1989 Code, § 13-410)

18-211. City of Memphis sewer regulations apply. City sewer users shall comply with all provisions of the City of Memphis ordinances pertaining to sewer use, charges, billing and practices, in accordance with the **City of Memphis Sewer Use Ordinance and Agreement dated April 18, 2022**, and any other amendments thereto, by and between the City of Lakeland and the City of Memphis. It is stipulated that the Board of Commissioners, by appropriate administrative ordinance or resolution, may from time to time establish connection and privilege charges, sewer service charges, or establish rules and regulations that may be in excess of or more stringent than the requirements of the City of Memphis Ordinances. (1989 Code, § 13-411)

Meeting Cycle: Thursday, April 20, 2023

Subject: **Ordinance - First Reading** - amending the fiscal year 2023 annual budget, passed by ordinance O-10-2022, as amended by ordinances O-12-2022, O-13-2022, and O-5-2023.

Staff Contact: Michael Walker, City Manager

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Ordinance O-9-2023.

BUDGET IMPACT

This Ordinance increases grant revenues in the General Fund by \$3,751,052, with no offsetting additional expenditures appropriated. This results in a net increase to unassigned fund balance of \$3,751,052.

DISCUSSION

American Rescue and Recovery Plan Act State and Local Fiscal Recovery Funds (ARPA SLFRF) were awarded to all non-entitlement units (NEU's) in Tennessee in response to the COVID-19 pandemic. The amount awarded to Lakeland was \$3,751,052. Lakeland has designated these funds under the "revenue loss" category, for which all governments may count up to \$10 million of ARPA funds; however, the City has not yet applied these funds/revenues against the cost of providing government services (an eligible use). Therefore, this amendment formally recognizes that the City intends to use the Revenue Loss dollars of the ARPA allocation to fund government services for fiscal year 2023 through application against current personnel costs and other eligible uses.

This ordinance also recognizes the increased appropriations by the Lakeland School System, as approved by their Board of Education.

ORDINANCE O-9-2023

AMENDING THE FISCAL YEAR 2023 ANNUAL BUDGET, PASSED BY ORDINANCE O-10-2022, AS AMENDED BY ORDINANCES O-12-2022, O-13-2022, AND O-5-2023

- WHEREAS,** the City of Lakeland adopted the fiscal year 2022-2023 budget by passage of Ordinance O-10-2022 on June 9, 2022; and,
- WHEREAS,** the City of Lakeland adopted Ordinance O-12-2022 on August 11, 2022, amending the fiscal year 2022-2023 annual budget originally set in Ordinance O-10-2022; and,
- WHEREAS,** the City of Lakeland adopted Ordinance O-13-2022 on October 6, 2022, amending the fiscal year 2022-2023 annual budget originally set in Ordinance O-10-2022 and amended by Ordinance O-12-2022; and,
- WHEREAS,** the City of Lakeland adopted Ordinance O-5-2023 on March 9, 2023, amending the fiscal year 2022-2023 annual budget originally set in Ordinance O-10-2022 and amended by Ordinance O-12-2022 and Ordinance O-13-2022; and,
- WHEREAS,** revenues, expenditures, other financing sources, and/or other financing uses in the City of Lakeland's funds are expected to differ from the budget, as amended:

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, that changes be made to the fiscal year 2022-2023 annual budget as follows:

- SECTION 1.** Ordinances O-10-2022, O-12-2022, O-13-2022, and O-5-2023 are hereby amended to increase budgeted revenues in account 110 R 33816 (ARPA SLFRF Grant revenue) by three million seven hundred fifty-one thousand fifty-two dollars (\$3,751,052) as application of American Rescue and Recovery Plan Act federal grant revenues under the revenue loss standards against fiscal year 2023 personnel costs.
- SECTION 2.** The Board of Commissioners authorizes the Finance Director to cause said changes to be made in the accounting system.
- SECTION 3.** All ordinances in conflict with the provisions of this ordinance are hereby repealed. The provisions of this ordinance are severable. If any provision of this ordinance or the application thereof to any person or circumstance is held to be invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions or applications of this ordinance that can be given effect without the invalid provision or application.
- SECTION 4.** This ordinance shall take effect the latter of fifteen (15) days after first reading or immediately upon final passage, the public welfare requiring it.

ORDINANCE O-9-2023

AMENDING THE FISCAL YEAR 2023 ANNUAL BUDGET,
PASSED BY ORDINANCE O-10-2022, AS AMENDED BY
ORDINANCES O-12-2022, O-13-2022, AND O-5-2023

BE IT FURTHER ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, that appropriations in the Lakeland School System (“LSS”), duly approved by the Lakeland Board of Education, have increased as follows using revenue sources and/or LSS fund balance independent of any contributions from the City of Lakeland:

SECTION 5. Appropriations increases, by LSS fund:

	Original		Revised
	Appropriations	Amendments	Appropriations
General Purpose School Fund	\$ 23,120,625	\$ 423,342	\$ 23,543,967
School Capital Projects Fund	2,227,500	11,116,211	13,343,711
School Federal Projects Fund	1,071,032	345,156	1,416,188
School Nutrition Fund	578,450	403,427	981,877
School Discretionary Grants Fund	83,000	30,290	113,290
School LEAP Fund	326,150	-	326,150
	<u>\$ 27,406,757</u>	<u>\$ 12,318,426</u>	<u>\$ 39,725,183</u>

First Reading: April 20, 2023

Public Hearing: May 4, 2023

Final Reading: May 4, 2023

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

RESOLUTION R-55-2023

AUTHORIZING THE MAYOR TO SIGN A PROCLAMATION DESIGNATING
MAY 4, 2023, AS LAKELAND'S OBSERVANCE OF THE
NATIONAL DAY OF PRAYER

WHEREAS, the City of Lakeland and the Board of Commissioners desire to promote the observance of the National Day of Prayer in the City of Lakeland:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the Mayor is hereby authorized and directed to sign a Proclamation honoring May 4, 2023, as the City of Lakeland's observance of the National Day of Prayer.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee this 20th day of April 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder



PROCLAMATION

WHEREAS, Throughout history Americans have lifted up fervent prayers to God on behalf of our nation. From the first gatherings of our Founding Fathers, elected officials have prayed and entreated those they serve and represent to join them in prayer, including the authors of our Declaration of Independence, wrote that they, “the Representatives of the United States of America, in General Congress, Assembled, appealing to the Supreme Judge of the world...” and carried on to present day in Presidential Proclamations such as last year’s invitation to “join him in asking for God’s continued guidance, mercy, and protection”; and,

WHEREAS, A National Day of Prayer has not only been a part of our heritage since it was declared by the First Continental Congress in 1775, but it is a Public Law established in the United States Congress in 1952 approved by a Joint Resolution and amended by Congress and President Reagan with Public Law 100-307 in 1988, affirming that it is essential for us as a nation to pray and directing the President of the United States to set aside and proclaim the first Thursday of May annually as a National Day of Prayer; and,

WHEREAS, In our state and across America the observance of the National Day of Prayer will be held on Thursday, May 4, 2023, with the theme, “Pray Fervently in Righteousness and Avail Much,” based on the verses in James 5:16b, “The effective, fervent prayer of a righteous man avails much”; and,

WHEREAS, Every first Thursday of May on the National Day of Prayer we not only express our faith and exercise our freedom in prayer but unite our hearts and voices in personal prayer and public gatherings throughout our city and across our America with fervent praise, repentance, love, and humble intercession for our neighbor and nation, holding fast to the promises throughout the Holy Scriptures that the Lord hears and avails much as He answers the faith-filled prayers of His people.

NOW, THEREFORE, I, Josh Roman, Mayor of the City of Lakeland, Tennessee, do hereby proclaim the 5th day of May 2023 as a

Day of Prayer

throughout the City of Lakeland, Tennessee, and I commend this observance to all of our citizens.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of Lakeland, Tennessee, to be affixed on this 20th day of April, 2023.

Josh Roman, *Mayor*
City of Lakeland, Tennessee

RESOLUTION R-56-2023

AUTHORIZING THE MAYOR TO SIGN A PROCLAMATION
ESTABLISHING MAY 2023 AS NURSES MONTH
IN THE CITY OF LAKELAND, TENNESSEE

WHEREAS, the City of Lakeland and the Board of Commissioners desire to promote the observance of National Nurses Month in the City of Lakeland:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the Mayor is hereby authorized and directed to sign a Proclamation establishing May 2023 as Nurses Month in the City of Lakeland, Tennessee.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee this 20th day of April 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

CITY OF
LAKELAND
TENNESSEE
PROCLAMATION

WHEREAS, registered nurses in the United States constitute our nation’s largest health care profession; and,

WHEREAS, the depth and breadth of the registered nursing profession meets the different and emerging health care needs of the American population in a wide range of settings, including the frontline of the pandemic; and,

WHEREAS, the American Nurses Association, as the voice for registered nurses in this country, is working to chart a new course for a healthy nation that relies on increasing access to primary and preventive health care, and better utilization of all our nation’s registered nursing resources; and,

WHEREAS, professional nursing is an indispensable component of the safety and quality of care of hospitalized and non-hospitalized patients; and,

WHEREAS, the demand for registered nursing services will be greater than ever because of the aging of the American population, emerging health challenges, the continuing expansion of life-sustaining technologies, and the explosive growth of home health care services; and,

WHEREAS, more qualified registered nurses are needed in the future to meet the increasingly complex needs of health care consumers in this community; and,

WHEREAS, the cost-effective, safe, and high-quality health care services provided by registered nurses will be an increasingly important component of the United States health care delivery system in the future; and,

WHEREAS, along with the American Nurses Association, the Tennessee Nurses Association has declared May as Nurses Month, with the theme “You Make a Difference,” with appreciation for nurses’ unparalleled impact during the pandemic, and their contributions to health care, and an open invitation to #ThankaNurse for enriching our lives and the world we live in.

NOW, THEREFORE, I, Josh Roman, Mayor of the City of Lakeland, Tennessee, ask that all residents of this city join me in honoring the registered nurses who care for all of us, and further ask that the residents of the City of Lakeland celebrate registered nurses’ accomplishments and efforts to improve our health care system and show our appreciation for the nation’s registered nurses not just during this month, but at every opportunity throughout the year.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of Lakeland, Tennessee, to be affixed on this 20th day of April, 2023.

Josh Roman, *Mayor*
City of Lakeland, Tennessee

RESOLUTION R-57-2023

AMENDING RESOLUTION R-47-2023 AND THE
NEIGHBORHOOD WATCH FUNDS REIMBURSEMENT POLICY

WHEREAS, the Board of Commissioners desires to promote that Neighborhood Watch programs are critical for crime prevention:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that resolution R-47-2023 is hereby amended such that in all instances where “Neighborhood Watch” appears in the related policy it be renamed to “Crime Prevention Neighborhood Watch”.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee this 20th day of April 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

RESOLUTION R-58-2023

APPROVING THE CITY OF LAKELAND
CRIME PREVENTION NEIGHBORHOOD WATCH
BOARD OF COMMISSIONERS LIAISON

WHEREAS, the Board of Commissioners of the City of Lakeland, Tennessee, (the “Board”) has set public safety as one of the top priorities for Lakeland; and,

WHEREAS, the Board has appropriated certain funds in the annual budget to support the establishment and maintenance of Crime Prevention Neighborhood Watch programs; and,

WHEREAS, the Board desires to have a Crime Prevention Neighborhood Watch Liaison to work with the Shelby County Sheriff’s Department and The City of Lakeland:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the Crime Prevention Neighborhood Watch Board of Commissioners Liaison is hereby approved and will be nominated and selected by the Board of Commissioners with a majority vote.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee this 20th day of April 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

RESOLUTION R-59-2023

APPOINTING A CRIME PREVENTION NEIGHBORHOOD WATCH
BOARD OF COMMISSIONERS LIAISON

WHEREAS, the Board of Commissioners of the City of Lakeland, Tennessee, desires to appoint a Crime Prevention Neighborhood Watch liaison, as established in resolution R-58-2023:

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

[Title] _____ [Name] _____

is confirmed as the Crime Prevention Neighborhood Watch liaison.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 20th day of April 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

RESOLUTION R-60-2023

AUTHORIZING THE CITY MANAGER TO ENGAGE IN PROPERTY ACQUISITION NEGOTIATIONS FOR PARCELS WITHIN THE LAKELAND GATEWAY TIF DISTRICT

- WHEREAS,** the Industrial Development Board of the City of Lakeland, Tennessee, (the “Lakeland IDB”) approved an Economic Impact Plan for the Lakeland Gateway Tax Increment Financing (the “Lakeland Gateway TIF”) on February 16, 2023; and,
- WHEREAS,** the Board of Commissioners of the City of Lakeland, Tennessee, (the “BOC”) approved the Lakeland Gateway TIF on February 16, 2023; and,
- WHEREAS,** the Board of Commissioners of Shelby County, Tennessee, approved the Lakeland Gateway TIF on February 22, 2023; and,
- WHEREAS,** the BOC established “*Parks and Recreation Improvements: Create and expand parks and recreation facilities*” as one of the official strategic goals of the City of Lakeland (the “City”) in resolution R-24-2023 on February 9, 2023; and,
- WHEREAS,** the YMCA of the Mid-South has expressed interest in partnering with the City of Lakeland to design and operate a recreational and early learning development center in Lakeland; and,
- WHEREAS,** the BOC identifies the specific parcels referenced herein within the Lakeland Gateway TIF as being ideally located to serve this priority, need, and partnership with the YMCA of the Mid-South due to their proximity to existing city parks, ease of transportation and commuting access, and proximity to existing residential and commercial properties to support the early learning center; and,
- WHEREAS,** the BOC desires to enable the City Manager to engage in property acquisition negotiations for said parcels to aid the City of Lakeland in these development efforts:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that 1) the City Manager is hereby authorized to engage in negotiations for the City’s acquisition of parcels L0159 00142C and L0159 00410, currently owned by Quantum Hotels LLC, and parcel L0159 00409, currently owned by Refuge Church, and 2) that the City Manager is authorized to execute any related option contracts for said acquisitions, contingent upon ultimate approval by the Board of Commissioners.

BE IT FURTHER RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that the City Manager is hereby authorized to engage in negotiations for other properties within existing TIF districts to accomplish the same objective of the aforementioned partnership with the YMCA of the Mid-South.

RESOLUTION R-60-2023

AUTHORIZING THE CITY MANAGER
TO ENGAGE IN PROPERTY ACQUISITION NEGOTIATIONS
FOR PARCELS WITHIN THE LAKELAND GATEWAY TIF DISTRICT

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee this 20th day of April 2023, the public welfare requiring it.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder