CITY OF LAKELAND TENNESSEE

Board of Commissioners
Regular Meeting Agenda
Thursday, May 18, 2023, 6:00 PM
City Hall, Lakeland, Tennessee 38002

I. CALL TO ORDER BY MAYOR:

II. INVOCATION:

III. PLEDGE:

IV. ROLL CALL BY RECORDER:

V. PUBLIC HEARING:

VI. TREASURER'S REPORT:

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

- Sheriff's Report
  - a. April 2023 Crime Report
- City Manager's Report
  - a. May 2023 City Manager's Report
- Commissioners' Reports
  - a. Lakeland Board of Education - *Vice-Mayor Wright*
  - b. Parks and Recreation & Natural Resources Board Meeting - *Commissioner Dial*
  - c. Municipal Planning & Design Review Commission Meeting - *Commissioner Atkinson*
  - d. Lakeland P.U.L.S.E. Comprehensive Plan Advisory Committee - *Commissioner McCarter*

VIII. PUBLIC COMMENTS:

IX. SEWERAGE COMMISSION BUSINESS:

X. CONSENT AGENDA:

1. Approval of Meeting Minutes from Previous Meetings:

a. Regular Meeting Minutes - May 04, 2023

XI. REGULAR AGENDA:

1. **Ordinance - First Reading** - adopting the annual budget and tax rate for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

2. **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, O-5-2023, and O-9-2023.

3. **Resolution** - approving an agreement with CMJ Cleaning Service LLC for janitorial services.

4. **Resolution** - approving the purchase of a Chevrolet 1500 truck from Serra Chevrolet.

5. **Resolution** - authorizing the City Manager and City Attorney to engage in property acquisition negotiations for parcels within the Lakeland Gateway TIF District. *Sponsored by Mayor Roman*

6. **Resolution** - authorizing Certificates of Appreciation to be presented to coordinators of certified Neighborhood Watch neighborhoods. *Sponsored by Commissioner McCarter*

XII. ANNOUNCEMENTS:

XIII. ADJOURNMENT:

Shelby County Sheriff's Office

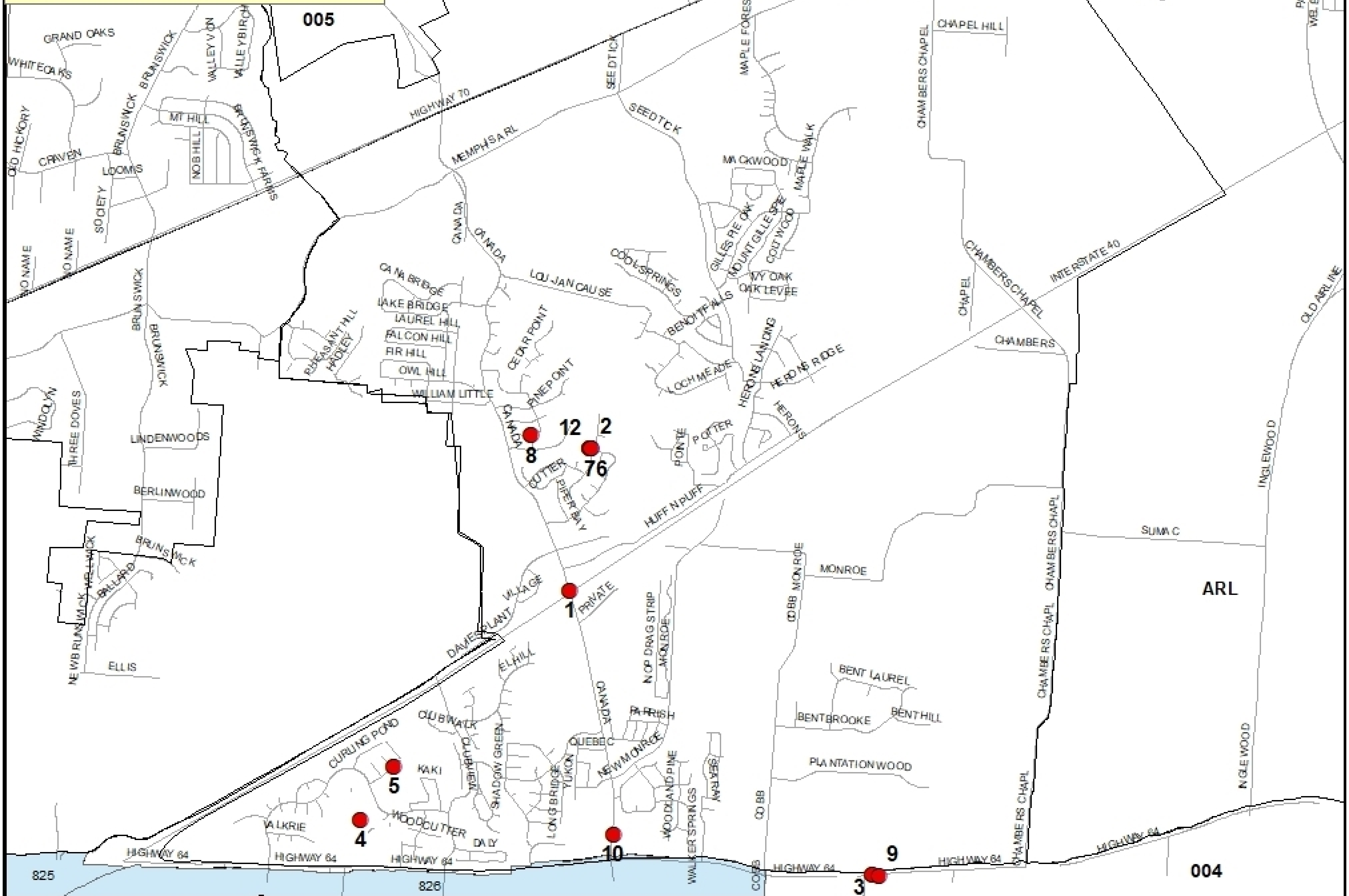
Crime Report

Lakeland, TN 38002

April 2023

Product of SCSO Criminal Intelligence Unit

Lakeland Report
April 2023



Incident Table

ID #	CASE NUMBER	DEPT DESC CODE	DATE OF INCIDENT	WKDY	HR_BLKS	METHOD OF ENTRY
1	2304000111SH	Aggravated Assault	4/1/23 18:18	Sat	1800-2200	
2	2304000349SH	Burglary/Business	4/6/23 8:45	Thu	0600-1000	PICKED FRONT DOOR
3	2304000186SH	MVT/Bus	4/3/23 15:57	Mon	1400-1800	BROKE
4	2304000344SH	Theft from Motor Vehicle	4/5/23 16:30	Wed	2200-0200	BROKE SIDE WINDOW
5	2304000681SH	MVT/Passenger Vehicle	4/12/23 22:35	Thu	0200-0600	THROUGH UNLOCKED DOOR FRONT DOOR
6	2304000846SH	Theft from Motor Vehicle	4/16/23 3:30	Sun	0200-0600	
7	2304000840SH	Theft from Motor Vehicle	4/15/23 21:45	Sun	0200-0600	PICKED
8	2304000652SH	Vandalism/Misdemeanor	4/12/23 14:15	Wed	1400-1800	
9	2304003178SH	Burglary/Business	4/23/23 10:20	Sun	1000-1400	THROUGH UNLOCKED DOOR GARAGE
10	2304003054SH	Shoplifting/Misdemeanor	4/20/23 11:00	Thu	1000-1400	FRONT DOOR
11	2304003296SH	Burglary/Construction	4/25/23 12:00	Tue	1000-1400	THROUGH UNLOCKED DOOR FRONT DOOR
12	2304003441SH	Other Theft/Non-Specific	4/26/23 15:00	Thu	0200-0600	LAWFUL

All Incident Count

Row Labels	Count of Dept_Code_
Aggravated Assault	1
Burglary/Business	2
Burglary/Construction	1
Custodial Interference	1
Drugs/Narcotics Violation/Felony	1
Drugs/Narcotics Violation/Misdemeanor	1
False Pretenses/Swindle/Confidence Game	2
Intimidation	1
MVT/Bus	1
MVT/Passenger Vehicle	1
Other Theft/Non-Specific	1
Shoplifting/Misdemeanor	1
Simple Assault	2
Theft & Recovery/Passenger Vehicle	1
Theft from Motor Vehicle	3
Threatening Phone Call	1
Vandalism/Misdemeanor	1
Weapon Law Violations/Misdemeanor	1
Grand Total	23

Tracked Count

Tracked Crimes	Apr-23	Mar-23	Apr-22
Agg Assualt	1	1	1
Burg Bus	2	0	1
Burg Const	1	0	0
Burg Res	0	0	1
MVT	2	3	1
Other Lar	2	8	5
Robb Ind	0	0	0
Theft Fm Bldg	0	0	1
Theft fm Mot Veh	3	4	3
Vandalism	1	2	1
Totals	12	18	14

END OF PRESENTATION

CITY OF
LAKELAND
TENNESSEE

City Manager's Report

City Manager's Report

BOC Priorities Linkage

City Manager's Report

BOC Priorities Linkage – *May 4th*

Public Safety	Economic Development
	RA-7: Res - condemn parcels in Lakeland Gateway TIF District
Parks and Recreation Improvements	**Enhance City Planning**
Road Maintenance	**Administrative Support / Other**
RA-2: Res - street preservation project, Holbrook Asphalt LLC	RA-1: Ord - FY2023 budget amendment (ARPA funds) RA-3: Res - public improvements from LPS RA-4: Res - extending PDP for Arcadia RA-5: Res - extending sewer plan for Arcadia RA-6: Discuss - LPS library
CA = Consent Agenda; RA = Regular Agenda	

City Manager's Report

BOC Priorities Linkage – *May 18th*

Public Safety	Economic Development
RA-5: Res - approving property negotiation in Lakeland Gateway	RA-2: Ord - amending FY2023 budget for property acquisition RA-5: Res - approving property negotiation in Lakeland Gateway
Parks and Recreation Improvements	**Enhance City Planning**
Road Maintenance	**Administrative Support / Other**
	RA-1: Ord - FY2024 Annual Budget First Reading RA-3: Res - approving cleaning service for City facilities RA-4: Res - approving truck purchase for Public Works
CA = Consent Agenda; RA = Regular Agenda	

City Of
LAKELAND
Tennessee

City Manager's Report

The Road to Improvement:

What are we doing about our roads?

City Manager's Report

CITY OF LAKELAND TENNESSEE

The Road to Improvement

The City performs quality assurance testing as well as preventative maintenance to reduce the number of asphalt failures and extend the life of our roadways:

Prevention:

- City Engineer reviews all asphalt mix designs to ensure they meet City Specifications.
- City Inspectors are present when all new asphalt is being placed.
- Asphalt is cored to ensure specified thickness is achieved.
- Asphalt preservation methods include crack sealing, asphalt rejuvenators (Reclamite), and high-density mineral bonds (HA5).

Maintenance:

- Failures are repaired by excavating and replacing substandard base and asphalt.
- Failures are either patched or excavated by Public Works depending on the severity of the underlying issue to prevent further damage.
- Engineering conducts pavement assessment every 3 years, using data to develop annual prevention, preservation, and maintenance projects.

City Of
LAKELAND
TENNESSEE

City Manager's Report

Upcoming Events

City Manager's Report

Upcoming Events

- Recreation –
  - Football - Mini-league registration closed; fall league and tackle football registration is open (see lakelandtn.gov for closing dates)
  - Soccer – adult league registration open through June 5th
- Entertainment –
  - Movie Nights –
    - Friday May 19th at dusk – Rise of Gru
    - Friday August 4th at dusk – The Bad Guys
  - LAMP Concerts –
    - Saturday June 24th at 6:30 – Formerly Known As
    - Saturday July 22nd at 6:30 – Amber McCain Band
    - Saturday August 26th at 6:30 – Twin Soul
    - Saturday September 23rd at 6:30 – Six Feet Thunder

CITY OF LAKELAND TENNESSEE

City Manager's Report

City Staff Highlights

CITY OF LAKELAND TENNESSEE

City Manager's Report

City Staff Highlights

Birthdays

See all

Nelson Hardaway
May 17
Happy Birthday

Carlin Stuart
Finance Director
May 25
Happy Birthday

Anniversaries

Alex Fink
May 27
9th Anniversary!

DRAFT

I. **CALL TO ORDER BY MAYOR:** The meeting was called to order by Mayor Josh Roman at 6:00 p.m. on Thursday, May 04, 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 Michele Dial, and Commissioner Connie McCarter were present. Commissioner Jim Atkinson was absent.

Staff personnel in attendance were City Manager Michael Walker, Planning Director Paul Luker, Finance Director Carlin Stuart, City Planner Alex Barthol, Staff Engineer Luis Camarillo Hernandez, City Recorder Debra Murrell and City Attorney Will Patterson.

V. **PUBLIC HEARING:**

1. **<u>Ordinance – Second and Final Reading</u> – amending the fiscal year 2023 annual budget, passed by ordinance O-10-2022, as amended by ordinance O-12-2022, and O-5-2023.**

For the record:

- No comments were heard.

VI. **TREASURER'S REPORT:**

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

- Commissioners' Reports:
  a. Community Advisory Board – Commissioner Dial offered a report.
  b. Neighborhood Watch Update – Commission McCarter offered a report.

VIII. **PUBLIC COMMENTS:**
For the record: No comments were heard at this time.

IX. **SEWERAGE COMMISSION BUSINESS:**

1. **<u>Resolution</u> – recommending the extension of a sewer concept plan approval for Arcadia Planned Residential Development.**
Mayor Roman moved to bring this item to the floor, seconded by Commissioner Dial.

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

X. CONSENT AGENDA:

1. **Approval of Meeting Minutes from Previous Meetings:**
    a. Regular Meeting Minutes – April 20, 2023

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

When the question was called the consent agenda was approved as presented, voice vote, 4 in favor 0 against (4-0).

For the record:

- The agenda was amended without objection to add as agenda item # 7 Resolution – authorizing city attorney to file and purse condemnation proceedings concerning a parcel within the Lakeland Gateway TIF District owned by Quantum Hotels, LLC for the necessary construction of parks and recreation facilities.

- The order of business was changed without objection.

XI. REGULAR AGENDA:

1. **Resolution – approving an agreement with Holbrook Asphalt, LLC for the fiscal year 2023 street preservation project.** *(Previously item # 2)*
Commissioner Dial moved to bring this item to the floor, seconded by Vice-Mayor Wright.

Discussion ensued.

Comments were heard from the following:
Jeff Myers – Holbrook Asphalt, LLC

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

2. **Resolution – approving the extension of the Preliminary Development Plan for Arcadia Planned Residential Development.**
(Previously item # 4)
Commissioner Dial moved to bring this item to the floor, seconded by Vice-Mayor Wright.

Discussion ensued.

Comments were heard from the following:
John Dudas – Belz Investco GP
Cindy Reaves – SR Consulting *(Present in the audience)*
Nathan Bicks – Burch, Porter & Johnson *(Present in the audience)*

DRAFT

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

3. **<u>Resolution</u> – extending the sewer concept plan approval for Arcadia Planned Residential Development.** *(Previously item # 5)*
   Commissioner Dial 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).

4. **<u>Ordinance – Second and Final Reading</u> – 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.** *(Previously item # 1)*
   Mayor Roman moved to bring this item to the floor, seconded by Commissioner Dial.

   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).

5. **<u>Resolution</u> – accepting the dedication of public improvements at Lakeland Preparatory School.** *(Previously item # 3)*
   Mayor Roman moved to bring this item to the floor, seconded by Commissioner Dial.

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

6. **<u>Discussion and Possible Action</u> – use of Lakeland Preparatory School library facilities.**
   Vice-Mayor Wright moved to bring this item to the floor, seconded by Mayor Roman.

   For the record: This item was discussed with no action taken.

7. **<u>Resolution</u> – authorizing city attorney to file and purse condemnation proceedings concerning a parcel within the Lakeland Gateway TIF District owned by Quantum Hotels, LLC for the necessary construction of parks and recreation facilities.**
   Mayor Roman moved to bring this item to the floor, seconded by Vice-Mayor Wright.

   Discussion ensued.

DRAFT

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 Dial	Yea
Commissioner McCarter	Yea
Mayor Roman	Yea

XII. ANNOUNCEMENTS:

XIII. ADJOURNMENT:

There being no other business on which to act, the meeting was adjourned without objection at 6:52 p.m. on Thursday, May 04, 2023.

These minutes were approved on May 18, 2023.

Josh Roman, *Mayor*

ATTEST:

Debra Murrell
City Recorder

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 18, 2023

Subject: **Ordinance - First Reading** - adopting the annual budget and tax rate for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

Staff Contact: Carlin Stuart, Finance Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Ordinance O-10-2023.

BUDGET IMPACT

Upon final passage, this Ordinance sets the operating budget for fiscal year 2024.

DISCUSSION

For first reading, this Fiscal Year 2024 Annual Budget largely matches that presented in March 2023 at the budget workshop. Minor revisions to the budget model (including updated property tax assessed values from the Shelby County Assessor) resulted in a net approximately $100,000 addition to unassigned fund balance in the General Fund, which was simarly added to the paving budget in the Street Fund through fund transfers, such that the General Fund's proposed change in unassigned fund balance remains a net of $0. Other changes to the information include the inclusion of the ARPA revenues in the FY2023 estimate column, as well as the capital outlay for the condemnation of the Econo Lodge.

Presented herein are the budget ordinance, as well as summary and detailed pages for all funds of the City and Lakeland School System. The full Annual Budget document will be provided to the Board of Commissioners for review ahead of the second and final reading.

ORDINANCE O-10-2023

ADOPTING THE ANNUAL BUDGET AN D TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024

WHEREAS, *Tennessee Code Annotated* ("T.C.A.") § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and,

WHEREAS, T.C.A. § 6-56-201 et seq (the Municipal Budget Law of 1982) requires the governing body of each municipality to adopt and operate under an annual budget ordinance presenting the minimum information required by said State statute and may not expend any funds regardless of source (except for moneys expended pursuant to a project ordinance or accounted for in a proprietary type fund or a fiduciary type fund that are excluded from the budget ordinance) except in accordance with a budget ordinance in which appropriations may not exceed estimated available funds; and,

WHEREAS, the activities in the sewer enterprise proprietary fund type are supported by charges for services and are not in a fund type included in T.C.A. § 6-56-203 (quoted above) yet operate under an annual financial plan; and,

WHEREAS, the City Manager, as budget commissioner, has presented the Annual Budget document to the Board of Commissioners, such document included the appropriated budget schedules, budgetary comparison schedules, and other financial plans, in accordance with City Charter; and,

WHEREAS, the Board of Commissioners has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year actual results and current year estimated results in a newspaper of general circulation not less than ten (10) days prior to the meeting wherein the Board will consider final passage of the budget:

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Lakeland, Tennessee, as follows**:**

SECTION 1. That the governing body projects for the fiscal year ending June 30, 2024, anticipated revenues and other financing sources from all sources and appropriates planned expenditures and other financing uses for each appropriated governmental fund type, inclusive of each department, board, office, or other agency of the municipality included therein, presented together with 1) the actual annual revenues, other financing sources, expenditures, and other financing uses of the last preceding fiscal year, 2) the estimated annual results of the same for the current fiscal year, 3) actual or planned addition to or use of fund balance for the three (3) periods presented, and 4) actual and estimated ending fund balances for the three (3) periods presented, as follows:

ORDINANCE O-10-2023

ADOPTING THE ANNUAL BUDGET AN D TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024

GENERAL FUND			
	ACTUAL FY 2022	ESTIMATED FY 2023	BUDGET FY 2024
REVENUES			
Property taxes	$ 4,740,144	$ 4,911,449	$ 5,098,818
Local sales taxes	2,788,507	3,485,988	4,126,293
Intergovernmental	1,860,939	2,174,313	2,152,692
Licenses and permits	274,995	262,966	157,647
Charges for services	165,365	226,282	222,385
Federal, state, and local grants	6,266,931	8,544,052	5,240,000
Interest income	11,988	9,317	223,000
Other income	14,368	15,000	15,000
Total revenues	16,123,237	19,629,367	17,235,835
EXPENDITURES			
Current			
General government	2,045,962	2,264,543	2,341,838
Community development	734,129	1,107,376	1,099,564
Public works	691,886	669,063	695,561
Parks and recreation	742,564	1,008,502	1,133,691
Capital outlays	8,090,062	8,802,698	7,544,000
Total expenditures	12,304,603	13,852,182	12,814,654
Excess of revenues over expenditures	3,818,634	5,777,185	4,421,181
OTHER FINANCING SOURCES (USES)			
Issuance of debt	46,724,728	9,980,772	-
Transfers in	700,000	700,000	-
Transfers out	(52,355,283)	(15,473,531)	(5,108,696)
Total other financing sources (uses)	(4,930,555)	(4,792,759)	(5,108,696)
Addition to (use of) fund balance	(1,111,921)	984,426	(687,515)
Fund balance, beginning	11,287,831	10,175,910	11,160,336
Fund balance, ending	$ 10,175,910	$ 11,160,336	$ 10,472,821

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STATE STREET AID FUND	ACTUAL FY 2022	ESTIMATED FY 2023	BUDGET FY 2024
REVENUES			
Intergovernmental	$ 487,882	$ 526,033	$ 497,966
Federal, state, and local grants	153,314	-	117,000
Total revenues	641,196	526,033	614,966
EXPENDITURES			
Current			
Public works	1,087,386	4,682,487	2,662,140
Capital outlays	468,258	440,712	20,000
Total expenditures	1,555,644	5,123,199	2,682,140
Deficiency of revenues under expenditures	(914,448)	(4,597,166)	(2,067,174)
OTHER FINANCING SOURCES			
Transfers in	3,184,556	1,971,747	1,866,910
Addition to (use of) fund balance	2,270,108	(2,625,419)	(200,264)
Fund balance, beginning	555,575	2,825,683	200,264
Fund balance, ending	$ 2,825,683	$ 200,264	$ -

STORMWATER FUND	ACTUAL FY 2022	ESTIMATED FY 2023	BUDGET FY 2024
REVENUES			
Charges for services	$ 232,546	$ 203,445	$ 210,417
EXPENDITURES			
Current			
Public works	70,883	86,348	91,390
Capital outlays	5,731	310,000	300,000
Total expenditures	76,614	396,348	391,390
Addition to (use of) fund balance	155,932	(192,903)	(180,973)
Fund balance, beginning	266,466	422,398	229,495
Fund balance, ending	$ 422,398	$ 229,495	$ 48,522

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SOLID WASTE FUND	ACTUAL FY 2022	ESTIMATED FY 2023	BUDGET FY 2024
REVENUES			
Charges for services	$ 1,333,953	$ 1,342,514	$ 1,408,678
EXPENDITURES			
Current			
Public works	1,295,439	1,247,625	1,254,048
Capital outlays	53,833	290,000	-
Total expenditures	1,349,272	1,537,625	1,254,048
Addition to (use of) fund balance	(15,319)	(195,111)	154,630
Fund balance, beginning	281,885	266,566	71,455
Fund balance, ending	$ 266,566	$ 71,455	$ 226,085

DEBT SERVICE FUND	ACTUAL FY 2022	ESTIMATED FY 2023	BUDGET FY 2024
REVENUES			
Interest income	$ 2	$ -	$ -
EXPENDITURES			
Debt Service			
Principal	45,599,849	11,221,735	1,056,315
Interest and fiscal charges	1,161,163	1,485,344	1,444,876
Total expenditures	46,761,012	12,707,079	2,501,191
Deficiency of revenues under expenditures	(46,761,010)	(12,707,079)	(2,501,191)
OTHER FINANCING SOURCES			
Transfers in	46,761,012	12,707,079	2,501,191
Addition to (use of) fund balance	2	-	-
Fund balance, beginning	43	45	45
Fund balance, ending	$ 45	$ 45	$ 45

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ORDINANCE O-10-2023

ADOPTING THE ANNUAL BUDGET AN D TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024

GENERAL PURPOSE SCHOOL FUND

	ACTUAL FY 2022	ESTIMATED FY 2023	BUDGET FY 2024
REVENUES			
Property taxes	$ 4,987,384	$ 5,636,751	$ 6,187,107
Local sales taxes	2,882,788	3,206,230	3,879,538
Intergovernmental	10,985,592	12,546,233	14,091,965
Charges for services	39,172	37,000	43,000
Interest income	4,189	4,500	4,500
Other income	42,352	50,000	55,000
Total revenues	18,941,477	21,480,714	24,261,110
EXPENDITURES			
Current			
Education	17,857,994	22,845,390	24,812,768
Capital outlays	140,127	164,000	164,400
Total expenditures	17,998,121	23,009,390	24,977,168
Excess of revenues over expenditures	943,356	(1,528,676)	(716,058)
OTHER FINANCING SOURCES			
Transfers in	683,340	713,505	740,595
Transfers out	(4,300,000)	(700,000)	(3,663,790)
	(3,616,660)	13,505	(2,923,195)
Addition to (use of) fund balance	(2,673,304)	(1,515,171)	(3,639,253)
Fund balance, beginning	8,864,033	6,190,729	4,675,558
Fund balance, ending	$ 6,190,729	$ 4,675,558	$ 1,036,305

SCHOOL CAPITAL PROJECTS FUND

	ACTUAL FY 2022	ESTIMATED FY 2023	BUDGET FY 2024
REVENUES			
Federal, state, and local grants	$ 197,273	$ 500,000	$ 550,000
Interest income	19,202	-	-
Total revenues	216,475	500,000	550,000
EXPENDITURES			
Capital outlays	20,835,709	5,879,473	7,000,000
Deficiency of revenues under expenditures	(20,619,234)	(5,379,473)	(6,450,000)
OTHER FINANCING SOURCES			
Transfers in	5,327,500	81,194	3,663,790
Addition to (use of) fund balance	(15,291,734)	(5,298,279)	(2,786,210)
Fund balance, beginning	23,376,223	8,084,489	2,786,210
Fund balance, ending	$ 8,084,489	$ 2,786,210	$ -

SCHOOL FEDERAL PROJECTS FUND	ACTUAL FY 2022	ESTIMATED FY 2023	BUDGET FY 2024
REVENUES			
Federal, state, and local grants	$ 4,931,193	$ 1,823,235	$ 948,990
EXPENDITURES			
Current			
Education	1,626,963	1,823,085	948,990
Capital outlays	3,327,771	150	-
Total expenditures	4,954,734	1,823,235	948,990
Addition to (use of) fund balance	(23,541)	-	-
Fund balance, beginning	24,430	889	889
Fund balance, ending	$ 889	$ 889	$ 889

SCHOOL NUTRITION FUND	ACTUAL FY 2022	ESTIMATED FY 2023	BUDGET FY 2024
REVENUES			
Charges for services	$ 52,496	$ 304,500	$ 382,000
Federal, state, and local grants	859,299	273,950	310,700
Total revenues	911,795	578,450	692,700
EXPENDITURES			
Education	478,293	981,877	692,700
Addition to (use of) fund balance	433,502	(403,427)	-
Fund balance, beginning	113,412	546,914	143,487
Fund balance, ending	$ 546,914	$ 143,487	$ 143,487

SCHOOL DISCRETIONARY GRANTS FUND	ACTUAL FY 2022	ESTIMATED FY 2023	BUDGET FY 2024
REVENUES			
Federal, state, and local grants	$ 111,990	$ 113,290	$ -
EXPENDITURES			
Education	111,990	113,290	-
Addition to (use of) fund balance	-	-	-
Fund balance, beginning	-	-	-
Fund balance, ending	$ -	$ -	$ -

SCHOOL LEAP FUND	ACTUAL FY 2022	ESTIMATED FY 2023	BUDGET FY 2024
REVENUES			
Charges for services	$ 226,186	$ 326,150	$ 280,000
EXPENDITURES			
Education	246,378	326,150	280,000
Addition to (use of) fund balance	(20,192)	-	-
Fund balance, beginning	322,511	302,319	302,319
Fund balance, ending	$ 302,319	$ 302,319	$ 302,319

SECTION 2. As of June 30, 2024, the governing body estimates fund balances or deficits for each governmental fund type as follows:

	NONSPENDABLE	RESTRICTED	COMMITTED	ASSIGNED	UNASSIGNED	TOTAL
General Fund	$ 1,004	$ -	$ 310,821	$ 284,823	$ 9,876,173	$ 10,472,821
State Street Aid Fund	-	-	-	-	-	-
Stormwater Fund	-	48,522	-	-	-	48,522
Solid Waste Fund	-	226,085	-	-	-	226,085
Debt Service Fund	-	-	45	-	-	45
General Purpose School Fund	-	1,036,305	-	-	-	1,036,305
School Capital Projects Fund	-	-	-	-	-	-
School Federal Projects Fund	-	889	-	-	-	889
School Nutrition Fund	-	143,487	-	-	-	143,487
School Discretionary Grants Fund	-	-	-	-	-	-
School LEAP Fund	-	302,319	-	-	-	302,319
FUND BALANCE AS OF JUNE 30, 2023	$ 1,004	$ 1,757,607	$ 310,866	$ 284,823	$ 9,876,173	$ 12,230,473

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SECTION 3. The governing body projects annual operating results and ending net position for the sewer enterprise proprietary fund type for the fiscal year ending June 30, 2024, presented along with the actual operating results and ending net position for the last preceding fiscal year and estimated operating results and ending net position for the current fiscal year, as follows:

SEWER FUND			
	ACTUAL FY 2022	**ESTIMATED FY 2023**	**PLAN FY 2024**
OPERATING REVENUES			
Charges for Services			
Sewer service fees	$ 1,541,065	$ 2,126,953	$ 2,972,299
Service connection fees	282,750	405,096	247,600
Total operating revenues	1,823,815	2,532,049	3,219,899
OPERATING EXPENSES			
Personnel costs	325,887	650,240	738,432
Sewer system administration	503,429	446,364	1,245,800
Depreciation expense	543,731	510,000	510,000
Total operating expenses	1,373,047	1,606,604	2,494,232
Operating income	450,768	925,445	725,667
NONOPERATING REVENUES (EXPENSES)			
Interest income	5,403	2,957	12,500
Gain (loss) on disposal	-	-	-
Interest and fiscal charges	(30,606)	(45,766)	(305,145)
Net nonoperating revenues (expenses)	(25,203)	(42,809)	(292,645)
Capital grants and contributions	244,155	1,028,132	402,065
Change in net position	669,720	1,910,768	835,087
Net position, beginning	12,838,734	13,508,454	15,419,222
Net position, ending	$ 13,508,454	$ 15,419,222	$ 16,254,309

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SECTION 4. That the governing body herein certifies that the condition of its sinking funds, if applicable, are compliant pursuant to its bond covenants, and recognizes that the municipality has outstanding bonded and other indebtedness and annual debt service requirements for fiscal year 2024 as follows:

	ESTIMATED AS OF JUNE 30, 2023	BUDGET DEBT ISSUE PRINCIPAL	BUDGET DEBT SERVICE PRINCIPAL	ESTIMATED AS OF JUNE 30, 2024	BUDGET INTEREST FY 2024
GENERAL OBLIGATIONS					
TLDA Construction Loan	$ 1,241,104	$ -	$ (66,660)	$ 1,174,444	$ 24,336
U.S. G.O. Refunding, Series 2021	14,312,458	-	(248,731)	14,063,727	304,139
Shelby County Settlement Liability	167,603	-	(55,498)	112,105	839
U.S. G.O. Bonds, Series 2022	44,534,801	-	(685,426)	43,849,375	1,115,562
Total general obligations	$ 60,255,966	$ -	$ (1,056,315)	$ 59,199,651	$ 1,444,876
	ESTIMATED AS OF JUNE 30, 2023	**PLAN DEBT ISSUE PRINCIPAL**	**PLAN DEBT SERVICE PRINCIPAL**	**PLAN AS OF JUNE 30, 2024**	**PLAN INTEREST FY 2024**
SEWER FUND OBLIGATIONS					
TN Municipal League Note, Series 2005	$ 2,065,000	$ -	$ (661,000)	$ 1,404,000	$ 4,543
SRF Note Payable	2,400,000	13,827,494	-	16,227,494	275,602
Total Sewer Fund obligations	$ 4,465,000	$ 13,827,494	$ (661,000)	$ 17,631,494	$ 280,145

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

	CIP FY 2024
GOVERNMENTAL FUNDS	
City Hall ADA Improvements	$ 60,000
Furniture and Fixtures	1,000
New Canada Road	6,050,000
Davies Plantation Road	375,000
Transportation Plan (non-capital asset planning document)	85,000
Furniture and Fixtures	1,000
Furniture and Fixtures	2,000
Lakeland Athletic Complex	570,000
IH Park Restroom Facilities	250,000
Other improvements	150,000
Street Lighting	20,000
Oliver Creek Bank Stabilization	300,000
Building Improvements	50,000
Extension of Highway 70	3,000,000
Expansion - Soccer Field	200,000
Bus Loop/Annex Road	250,000
Central Office	3,500,000
Other Capital (individually below capitalization policy)	164,400
Total governmental funds CIP	$ 15,028,400
GOVERNMENTAL CIP FUNDING	
Federal, state, and local grants	$ 5,268,000
General Fund general governmental revenues	1,556,000
General Fund transfers to SSA Fund	20,000
General Fund fund balance	720,000
Stormwater user fees and fund balance	300,000
LSS GPSF revenues and fund balance	3,828,190
LSS Capital Projects Fund local grants	550,000
LSS Capital Projects Fund fund balance	2,786,210
Total governmental CIP funding	$ 15,028,400
ENTERPRISE FUND	
Clear Creek Interceptor	$ 13,827,494
Oliver Creek Interceptor	500,000
Light Equipment	35,000
Heavy Equipment	60,000
Plant Water Service Design	50,000
Sewer Line Improvements	150,000
Lift Station Improvements	200,000
Total enterprise fund CIP	$ 14,822,494
ENTERPRISE CIP FUNDING	
Issuance of Debt	$ 13,827,494
User Fees and Net Position	995,000
Total enterprise CIP funding	$ 14,822,494

SECTION 6. No appropriation may be exceeded without an amendment of the budget ordinance as required by T.C.A. § 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property, or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accordance with T.C.A. § 6-56-205.

SECTION 7. Money may be transferred from one appropriation to another in the same fund by the Finance Director, designee for the City Manager, subject to such limitations and procedures as may be set from time to time by the Board of Commissioners, and pursuant to T.C.A. § 6-56-209. Any resulting transfer shall be reported to the governing body at its next regular meeting as a component of the Treasurer's Report and be entered into the minutes.

SECTION 8. This ordinance will be included with and become a component of the Annual Budget document, which is encompassed and made a part of this ordinance in whole. This published Annual Budget document, including the detailed financial plans and budgets by fund, showing all anticipated revenues, other financing sources, expenditures, and other financing uses and ending fund balances, as well as personnel levels by fund and function required by T.C.A. § 6-56-206, shall be made available online and in person for public viewing.

SECTION 9. There is hereby levied a property tax of $1.04 per $100 of assessed value on all real and personal property within the City of Lakeland, Tennessee.

SECTION 10. The Annual Budget shall be submitted to the Comptroller of the Treasury of the State of Tennessee (the "Comptroller" or Comptroller's designee) for approval in accordance with T.C.A. § 9-21 et al ("State Statute"), within fifteen (15) days of adoption. This budget shall not become the official budget for the fiscal year until such budget is approved by the Comptroller in accordance with State Statute. If the Comptroller determines that this budget does not comply with State Statute, the governing body shall adjust its estimates or make additional tax levies sufficient to comply with State Statute or as directed by the Comptroller.

SECTION 11. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 12. All ordinances 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 13. This ordinance shall take effect July 1, 2023, the public welfare requiring it.

First Reading: May 18, 2023
Publication Date:
Public Hearing:
Final Reading:

____
Josh Roman, *Mayor*

ATTEST:

____
Debra Murrell
City Recorder

GENERAL FUND

	ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
Revenues					
Property taxes	$ 4,648,727	$ 4,740,144	$ 4,911,449	$ 4,911,449	$ 5,098,818
Local sales taxes	2,200,349	2,788,507	2,914,488	3,485,988	4,126,293
Intergovernmental	1,679,438	1,860,939	2,174,313	2,174,313	2,152,692
Licenses and permits	353,234	274,995	262,966	262,966	157,647
Charges for services	203,861	165,365	226,282	226,282	222,385
Federal, state, and local grants	1,632,730	6,266,931	13,473,000	8,544,052	5,240,000
Interest income	9,734	11,988	9,317	9,317	223,000
Other income	5,814	14,368	15,000	15,000	15,000
Total revenues	10,733,887	16,123,237	23,986,815	19,629,367	17,235,835
Expenditures					
Current					
General government	1,845,993	2,045,962	2,290,855	2,264,543	2,341,838
Community development	558,326	734,129	1,097,144	1,107,376	1,099,564
Public works	438,558	691,886	641,982	669,063	695,561
Parks and recreation	418,367	742,564	994,051	1,008,502	1,133,691
Capital outlays	2,035,537	8,090,062	17,343,000	8,802,698	7,544,000
Total expenditures	5,296,781	12,304,603	22,367,032	13,852,182	12,814,654
Excess (deficiency) of revenues over (under) expenditures	5,437,106	3,818,634	1,619,783	5,777,185	4,421,181
Other Financing Sources (Uses)					
Issuance of debt	14,794,500	46,724,728	3,500,000	9,980,772	-
Transfers in from other funds	700,000	700,000	700,000	700,000	-
Transfers out	(21,543,808)	(52,355,283)	(12,908,527)	(15,473,531)	(5,108,696)
Total other financing sources (uses)	(6,049,308)	(4,930,555)	(8,708,527)	(4,792,759)	(5,108,696)
Net change in fund balance	$ (612,202)	$ (1,111,921)	$ (7,088,744)	$ 984,426	$ (687,515)
Addition to (Use of) Fund Balance:					
Nonspendable	$ (318,340)	$ (656)	$ -	$ -	$ -
Restricted	127	(91,348)	8,100,100	(81,198)	-
Committed	133,220	(314,767)	225,411	(869,036)	(117,515)
Assigned	429,646	(1,165,177)	(1,770,000)	250,000	(570,000)
Unassigned	(856,855)	460,027	334,201	1,684,660	-
Net change in fund balance	$ (612,202)	$ (1,111,921)	$ 6,889,712	$ 984,426	$ (687,515)

State Street Aid

	ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
Revenues					
Intergovernmental	$ 457,642	$ 487,882	$ 526,033	$ 526,033	$ 497,966
Federal, state, and local grants	-	153,314	-	-	117,000
Total revenues	457,642	641,196	526,033	526,033	614,966
Expenditures					
Current					
Public works	1,413,002	1,087,386	2,339,563	4,682,487	2,662,140
Capital outlays	358,004	468,258	224,000	440,712	20,000
Total expenditures	1,771,006	1,555,644	2,563,563	5,123,199	2,682,140
Excess (deficiency) of revenues over (under) expenditures	(1,313,364)	(914,448)	(2,037,530)	(4,597,166)	(2,067,174)
Other Financing Sources (Uses)					
Transfers in from other funds	1,574,617	3,184,556	1,971,747	1,971,747	1,866,910
Net change in fund balance	$ 261,253	$ 2,270,108	$ (65,783)	$ (2,625,419)	$ (200,264)
Addition to (use of) committed fund balance	$ 261,253	$ 2,270,108	$ (65,783)	$ (2,625,419)	$ (200,264)

Storm Water Fund

	ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
Revenues					
Charges for services	$ 216,557	$ 232,546	$ 203,445	$ 203,445	$ 210,417
Expenditures					
Current					
Public works	59,901	70,883	86,348	86,348	91,390
Capital outlays	303,584	5,731	310,000	310,000	300,000
Total expenditures	363,485	76,614	396,348	396,348	391,390
Excess (deficiency) of revenues over (under) expenditures	(146,928)	155,932	(192,903)	(192,903)	(180,973)
Other Financing Sources (Uses)					
Transfers in from other funds	245,000	-	-	-	-
Net change in fund balance	$ 98,072	$ 155,932	$ (192,903)	$ (192,903)	$ (180,973)
Addition to (use of) restricted fund balance	$ 98,072	$ 155,932	$ (192,903)	$ (192,903)	$ (180,973)

Solid Waste Fund

	ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
Revenues					
Charges for services	$ 1,292,406	$ 1,333,953	$ 1,342,514	$ 1,342,514	$ 1,408,678
Federal, state, and local grants	138,760	-	-	-	-
Other income	9,871	-	-	-	-
Total revenues	1,441,037	1,333,953	1,342,514	1,342,514	1,408,678
Expenditures					
Current					
Public works	1,393,512	1,295,439	1,247,625	1,247,625	1,254,048
Capital outlays	312,661	53,833	290,000	290,000	-
Total expenditures	1,706,173	1,349,272	1,537,625	1,537,625	1,254,048
Net change in fund balance	$ (265,136)	$ (15,319)	$ (195,111)	$ (195,111)	$ 154,630
Addition to (use of) restricted fund balance	$ (265,136)	$ (15,319)	$ (195,111)	$ (195,111)	$ 154,630

Debt Service Fund

	ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
Revenues					
Interest income	$ -	$ 2	$ -	$ -	$ -
Expenditures					
Debt Service					
Principal	17,420,660	45,599,849	8,740,963	11,221,735	1,056,315
Interest and fiscal charges	1,453,226	1,161,163	1,482,312	1,485,344	1,444,876
Total expenditures	18,873,886	46,761,012	10,223,275	12,707,079	2,501,191
Excess (deficiency) of revenues over (under) expenditures	(18,873,886)	(46,761,010)	(10,223,275)	(12,707,079)	(2,501,191)
Other Financing Sources (Uses)					
Transfers in from other funds	18,873,886	46,761,012	10,223,275	12,707,079	2,501,191
Net change in fund balance	$ -	$ 2	$ -	$ -	$ -
Addition to (use of) committed fund balance	$ -	$ 2	$ -	$ -	$ -

LSS GEN PURPOSE

	ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
Revenues					
Property taxes	$ 4,913,882	$ 4,987,384	$ 5,636,751	$ 5,636,751	$ 6,187,107
Local sales taxes	2,552,449	2,882,788	3,206,230	3,206,230	3,879,538
Intergovernmental	10,549,886	10,985,592	12,291,512	12,546,233	14,091,965
Charges for services	34,577	39,172	37,000	37,000	43,000
Interest income	5,168	4,189	4,500	4,500	4,500
Other income	33,004	42,352	50,000	50,000	55,000
Total revenues	18,088,966	18,941,477	21,225,993	21,480,714	24,261,110
Expenditures					
Current					
Education	16,257,624	17,857,994	22,259,125	22,845,390	24,812,768
Debt Service					
Principal	104,033	-	-	-	-
Interest and fiscal charges	4,591	-	-	-	-
Capital outlays	73,557	140,127	164,000	164,000	164,400
Total expenditures	16,439,805	17,998,121	22,423,125	23,009,390	24,977,168
Excess (deficiency) of revenues over (under) expenditures	1,649,161	943,356	(1,197,132)	(1,528,676)	(716,058)
Other Financing Sources (Uses)					
Transfers in from other funds	857,798	683,340	713,505	713,505	740,595
Transfers out	(700,000)	(4,300,000)	(700,000)	(700,000)	(3,663,790)
Total other financing sources (uses)	157,798	(3,616,660)	13,505	13,505	(2,923,195)
Net change in fund balance	$ 1,806,959	$ (2,673,304)	$ (1,183,627)	$ (1,515,171)	$ (3,639,253)
Addition to (use of) assigned fund balance	$ 1,806,959	$ (2,673,304)	$ (1,183,627)	$ (1,515,171)	$ (3,639,253)

LSS CAPITAL PROJECTS

	ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
Revenues					
Federal, state, and local grants	$ 487,886	$ 197,273	$ 500,000	$ 500,000	$ 550,000
Interest income	56,251	19,202	-	-	-
Total revenues	544,137	216,475	500,000	500,000	550,000
Expenditures					
Capital outlays	20,629,398	20,835,709	1,727,500	5,879,473	7,000,000
Excess (deficiency) of revenues over (under) expenditures	(20,085,261)	(20,619,234)	(1,227,500)	(5,379,473)	(6,450,000)
Other Financing Sources (Uses)					
Transfers in from other funds	67,050	5,327,500	-	81,194	3,663,790
Net change in fund balance	$ (20,018,211)	$ (15,291,734)	$ (1,227,500)	$ (5,298,279)	$ (2,786,210)
Addition to (use of) restricted fund balance	$ (20,018,211)	$ (15,291,734)	$ (1,227,500)	$ (5,298,279)	$ (2,786,210)

LSS FEDERAL PROJECTS

	ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
Revenues					
Federal, state, and local grants	$ 1,576,591	$ 4,931,193	$ 1,071,032	$ 1,823,235	$ 948,990
Expenditures					
Current					
Education	1,532,682	1,626,963	1,068,296	1,823,085	948,990
Capital outlays	-	3,327,771	-	150	-
Total expenditures	1,532,682	4,954,734	1,068,296	1,823,235	948,990
Excess (deficiency) of revenues over (under) expenditures	43,909	(23,541)	2,736	-	-
Other Financing Sources (Uses)					
Transfers out	(74,543)	-	-	-	-
Net change in fund balance	$ (30,634)	$ (23,541)	$ 2,736	$ -	$ -
Addition to (use of) restricted fund balance	$ (30,634)	$ (23,541)	$ 2,736	$ -	$ -

LSS SCHOOL NUTRITION

	ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
Revenues					
Charges for services	$ 10,330	$ 52,496	$ 304,500	$ 304,500	$ 382,000
Federal, state, and local grants	407,241	859,299	273,950	273,950	310,700
Total revenues	417,571	911,795	578,450	578,450	692,700
Expenditures					
Current					
Education	517,383	478,293	578,450	981,877	692,700
Net change in fund balance	$ (99,812)	$ 433,502	$ -	$ (403,427)	$ -
Addition to (use of) restricted fund balance	$ (99,812)	$ 433,502	$ -	$ (403,427)	$ -

LSS DISCRETIONARY GRANTS

	ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
Revenues					
Federal, state, and local grants	$ 110,750	$ 111,990	$ 83,000	$ 113,290	$ -
Expenditures					
Current					
Education	110,750	111,990	83,000	113,290	-
Net change in fund balance	$ -	$ -	$ -	$ -	$ -
Addition to (use of) restricted fund balance	$ -	$ -	$ -	$ -	$ -

LSS LEAP

	ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
	FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
Revenues					
Charges for services	$ 189,553	$ 226,186	$ 326,150	$ 326,150	$ 280,000
Expenditures					
Current					
Education	253,198	246,378	326,150	326,150	280,000
Net change in fund balance	$ (63,645)	$ (20,192)	$ -	$ -	$ -
Addition to (use of) restricted fund balance	$ (63,645)	$ (20,192)	$ -	$ -	$ -

Sewer Fund

	ACTUAL		PLAN	ESTIMATED	PLAN
	FY2020-2021	**FY2021-2022**	**FY2022-2023**	**FY2022-2023**	**FY2023-2024**
Operating Revenues					
Charges for Services					
Sewer service fees	$ 1,540,097	$ 1,541,065	$ 2,126,953	$ 2,126,953	$ 2,972,299
Service connection fees	366,750	282,750	405,096	405,096	247,600
Total operating revenues	1,906,847	1,823,815	2,532,049	2,532,049	3,219,899
Operating Expenses					
Personnel costs	338,477	325,887	650,240	650,240	738,432
Sewer system administration	501,243	503,429	434,570	446,364	1,245,800
Depreciation expense	513,026	543,731	510,000	510,000	510,000
Total operating expenses	1,352,746	1,373,047	1,594,810	1,606,604	2,494,232
Operating income (loss)	554,101	450,768	937,239	925,445	725,667
Nonoperating Revenues (Expenses)					
Interest income	3,271	5,403	2,957	2,957	12,500
Gain (loss) on disposal	(2,748)	-	-	-	-
Interest and fiscal charges	(32,504)	(30,606)	(45,766)	(45,766)	(305,145)
Net nonoperating revenues (expenses)	(31,981)	(25,203)	(42,809)	(42,809)	(292,645)
Capital Grants and Contributions					
Capital grants	-	-	3,751,052	-	-
Capital contributions - development	-	244,155	1,028,132	1,028,132	402,065
Total capital grants and contributions	-	244,155	4,779,184	1,028,132	402,065
Change in net position	$ 522,120	$ 669,720	$ 5,673,614	$ 1,910,768	$ 835,087
Other Financial Information:					
Capital additions	$ 378,176	$ 1,089,432	$ 8,366,000	$ 3,364,678	$ 14,822,494
Long-term debt repayment	$ 544,000	$ 588,000	$ 588,000	$ 612,000	$ 636,000
Debt proceeds	$ -	$ -	$ 5,000,000	$ 2,400,000	$ 13,827,494
Addition to (use of) cash estimate	$ 98,395	$ (492,959)	$ 1,201,482	$ (184,042)	$ (687,978)

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Property Taxes						
110 R 31111 000 000 00000 000	Real Property Taxes (Current)	$ 3,615,216	$ 3,562,304	$ 3,647,615	$ 3,647,615	$ 3,794,242
110 R 31112 000 000 00000 000	Personal Property Taxes (Current)	34,113	35,095	52,943	52,943	48,380
110 R 31113 000 000 00000 000	Property Tax - Schools	562,388	670,294	706,370	706,370	733,034
110 R 31114 000 000 00000 000	Utility Tax (TPSC)	17,385	16,665	8,541	8,541	8,797
110 R 31115 000 000 00000 000	School Property Tax Reserves	374,939	446,863	471,135	471,135	489,028
110 R 31116 000 000 00000 000	Delinquent Property Tax	31,228	(2,648)	13,499	13,499	13,766
110 R 31117 000 000 00000 000	Property Tax Penalty & Interest	13,458	11,571	11,346	11,346	11,571
110 R 31118 000 000 00000 000	Special Property Tax - School	-	-	-	-	-
Total property taxes		4,648,727	4,740,144	4,911,449	4,911,449	5,098,818
Local Sales Taxes						
110 R 31600 000 000 00000 000	Local Option Sales Tax	1,173,137	1,582,729	1,640,161	2,173,575	2,468,938
110 R 31610 000 000 00000 000	Local Sales Tax - Schools	567,715	689,570	749,212	768,161	1,072,448
110 R 31700 000 000 00000 000	Wholesaler Beer Taxes	113,475	121,685	130,941	130,941	142,047
110 R 31720 000 000 00000 000	Wholesale Liquor Tax	4,464	4,174	5,893	5,893	5,834
110 R 31800 000 000 00000 000	Business Taxes	113,536	140,432	153,450	153,450	158,173
110 R 31801 000 000 00000 000	Telecom Sales City	5,412	5,345	4,771	4,771	5,261
110 R 31802 000 000 00000 000	Sports Betting Taxes	7,198	13,982	6,000	6,000	12,000
110 R 31912 000 000 00000 000	Cable Franchise (5%)	141,043	140,680	135,179	135,179	130,674
110 R 31920 000 000 00000 000	Room Occupancy Tax	74,369	89,910	88,881	108,018	130,918
Total local sales taxes		2,200,349	2,788,507	2,914,488	3,485,988	4,126,293
Intergovernmental						
110 R 33320 000 000 00000 000	TVA Pymt in Lieu of Taxes	267,643	257,889	325,000	325,000	275,000
110 R 33510 000 000 00000 000	State Sales Tax	1,318,779	1,572,882	1,819,313	1,819,313	1,851,492
110 R 33520 000 000 00000 000	State Income Tax (Hall)	62,071	3,623	-	-	-
110 R 33530 000 000 00000 000	TN Beer Tax	5,885	-	5,000	5,000	-
110 R 33540 000 000 00000 000	TN Mixed Drink Tax	383	1,125	-	-	1,200
110 R 33552 000 000 00000 000	TN City St & Trans Tax	24,677	25,420	25,000	25,000	25,000
Total intergovernmental		1,679,438	1,860,939	2,174,313	2,174,313	2,152,692
Licenses and Permits						
110 R 32210 000 000 00000 000	Beer Licenses	1,750	1,700	1,500	1,500	1,500
110 R 32600 000 000 00000 000	Warning Siren Fees	3,222	3,300	3,900	3,900	2,300
110 R 32608 000 000 00000 000	Certificate Of Occupancy	6,000	4,150	4,500	4,500	4,500
110 R 32610 000 000 00000 000	Building Permit Fee	173,090	98,939	110,000	110,000	75,000
110 R 32611 000 000 00000 000	Insp/Engineer Review Fees	61,651	59,150	47,300	47,300	28,100
110 R 32612 000 000 00000 000	BOA Appeals	3,296	400	1,000	1,000	1,000
110 R 32613 000 000 00000 000	Plat/Site Plan Review Fees	7,527	3,092	8,000	8,000	4,000
110 R 32614 000 000 00000 000	Drainage Control Fee	32,224	33,000	23,000	23,000	7,000
110 R 32615 000 000 00000 000	Park Improvement Fees	6,637	5,700	7,800	7,800	4,600
110 R 32616 000 000 00000 000	Cell Tower Fee	-	4,000	2,000	2,000	1,000
110 R 32617 000 000 00000 000	Admin Fees For Developments	15,212	20,550	7,900	7,900	4,700
110 R 32690 000 000 00000 000	Natural Resource Inventory	706	1,073	5,223	5,223	3,240
110 R 32691 000 000 00000 000	Tree Removal Fee	2,370	3,421	20,193	20,193	1,257
110 R 32692 000 000 00000 000	GIS Mapping Fees	15,876	12,050	4,050	4,050	2,450
110 R 32700 000 000 00000 000	Fence Permit	2,240	1,610	1,000	1,000	1,500
110 R 32701 000 000 00000 000	Sign Permit	2,020	4,520	1,600	1,600	2,000
110 R 32702 000 000 00000 000	Land Disturbance Permit	6,440	7,935	4,500	4,500	4,500
110 R 32703 000 000 00000 000	Accessory Permits	5,644	3,090	3,500	3,500	3,500
110 R 32706 000 000 00000 000	Misc Permits	1,409	1,840	1,600	1,600	2,000
110 R 32707 000 000 00000 000	Street Disturbance Permit	520	1,325	500	500	500
110 R 32710 000 000 00000 000	TN One Call Fee	5,400	4,150	3,900	3,900	3,000
Total licenses and permits		353,234	274,995	262,966	262,966	157,647
Charges for Services						
110 R 34291 000 000 00000 000	Code Enforcement Charges	310	-	-	-	-
110 R 34312 000 000 00000 000	Payment In Lieu Roads	54,537	-	-	-	-
110 R 34725 000 000 00000 000	Concessions	-	-	2,000	2,000	2,000
110 R 34739 000 000 00000 000	Club House Rental Fee	14,175	32,335	30,000	30,000	30,000
110 R 34740 000 000 00000 000	Parks & Rec Rental Fee	1,403	2,175	2,000	2,000	2,000
110 R 34741 000 000 00000 000	Developer Fees For Parkland	46,528	45,379	47,282	47,282	27,885
110 R 34742 000 000 00000 000	Soccer Recreation Fees	9,861	3,275	5,000	5,000	5,000
110 R 34743 000 000 00000 000	Youth Baseball Fees	10,295	11,042	10,000	10,000	13,000
110 R 34744 000 000 00000 000	Youth Basketball Fees	19,345	31,335	40,000	40,000	40,000
110 R 34746 000 000 00000 000	Adult Flag Football	-	1,580	10,000	10,000	10,000
110 R 34747 000 000 00000 000	Senior Center Program Fees	-	726	5,000	5,000	5,000
110 R 34748 000 000 00000 000	Tennis Recreation Fees	6,866	4,121	10,000	10,000	10,000
110 R 34751 000 000 00000 000	Youth Football Fees	23,090	24,595	25,000	25,000	35,000

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES (Continued)						
Charges for Services (Continued)						
110 R 34752 000 000 00000 000	Youth Cheerleading	$ 17,168	$ 8,202	$ 30,000	$ 30,000	$ 30,000
110 R 34755 000 000 00000 000	Recreation Camps	283	600	10,000	10,000	10,000
110 R 34757 000 000 00000 000	Youth Olympics	-	-	-	-	2,500
Total charges for services		203,861	165,365	226,282	226,282	222,385
Federal, State, and Local Grants						
110 R 33100 000 000 00000 000	LPRF Grant Revenue	-	499,931	-	-	-
110 R 33110 000 000 00000 000	Grant Revenue for Zadie Kuehl	169,224	-	-	-	-
110 R 33111 000 000 00000 000	CDBG Grant Revenue	-	-	225,000	225,000	-
110 R 33460 000 000 00000 000	New Canada Rd (PIN 107036.00)	20,911	5,324,542	13,080,000	4,400,000	4,840,000
110 R 33556 000 000 00000 000	DOL Reimbursement - Unempmnt	2,173	-	-	-	-
110 R 33811 000 000 00000 000	TN Grant Allocation	308,438	-	-	-	-
110 R 33812 000 000 00000 000	CARES Act Grant	496,540	-	-	-	-
110 R 33813 000 000 00000 000	Mem-TEMA Vaccination POD Grant	-	36,632	-	-	-
110 R 33816 000 000 00000 000	ARPA SLFRF Grant	-	-	-	3,751,052	-
110 R 36833 000 000 00000 000	Bike Ped Path Grant	635,444	316,275	-	-	-
110 R 36835 000 000 00000 000	Transportation Plan Update	-	34,688	168,000	168,000	68,000
110 R 36836 000 000 00000 000	TDOT Reimb - Closed Grants	-	54,863	-	-	-
110 R 36837 000 000 00000 000	STBG Grants Revenues	-	-	-	-	332,000
Total federal, state, and local grants		1,632,730	6,266,931	13,473,000	8,544,052	5,240,000
Interest Income						
110 R 36100 000 000 00000 000	Interest Earned - Checking	7,117	10,044	7,000	7,000	175,000
110 R 36102 000 000 00000 000	Interest Earned - Rest LSS	127	71	-	-	-
110 R 36101 000 000 00000 000	Interest From CD's	2,490	1,873	2,317	2,317	48,000
Total interest income		9,734	11,988	9,317	9,317	223,000
Other Income						
110 R 35110 000 000 00000 000	City Court Fines & Fees	2,200	2,900	3,000	3,000	3,000
110 R 36900 000 000 00000 000	Misc Income/Admin Fees	619	5,203	1,500	1,500	1,500
110 R 36901 000 000 00000 000	Donations/Lakeland Activities	2,920	4,979	3,000	3,000	3,000
110 R 36904 000 000 00000 000	Senior Citizens Donations	75	1,286	7,500	7,500	7,500
Total other income		5,814	14,368	15,000	15,000	15,000
Total revenues		10,733,887	16,123,237	23,986,815	19,629,367	17,235,835
EXPENDITURES						
General Government Expenditures						
110 E 41000 111 000 00000 000	GOV - Salary	114,990	134,988	129,958	129,958	136,510
110 E 41000 121 000 00000 000	GOV - Regular Employee Wages	37,344	33,466	52,244	27,206	-
110 E 41000 132 000 00000 000	GOV - Bonus Pay	63,189	74,161	93,980	93,980	79,793
110 E 41000 133 000 00000 000	GOV - Vehicle Allowance	-	-	6,000	6,000	6,000
110 E 41000 141 000 00000 000	GOV - FICA (Employer's Share)	12,884	18,172	19,678	19,678	16,040
110 E 41000 142 000 00000 000	GOV - Insurance	26,363	26,561	27,874	27,874	27,405
110 E 41000 143 000 00000 000	GOV - Retirement	6,335	11,899	9,923	9,923	10,184
110 E 41000 144 000 00000 000	GOV - HSA Retirement	2,641	680	1,040	1,040	1,040
110 E 41000 146 000 00000 000	GOV - Work Comp	2,642	1,207	1,828	1,828	627
110 E 41000 147 000 00000 000	GOV - Unemployment	-	550	-	-	-
110 E 41000 147 000 00000 119	GOV - Unemployment - COVID	2,983	-	-	-	-
110 E 41000 148 000 00000 000	GOV - Education/Training	2,410	1,600	5,000	5,000	2,000
110 E 41000 210 000 00000 000	GOV - Postage	6,180	4,172	7,000	7,000	4,000
110 E 41000 212 000 00000 000	GOV - Employee Engagement	-	283	500	4,500	-
110 E 41000 220 000 00000 000	GOV - Printing	6,765	9,824	10,000	10,000	7,000
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	12,161	10,988	12,000	8,000	10,500
110 E 41000 233 000 00000 000	GOV - Subscriptions	-	-	-	-	-
110 E 41000 241 000 00000 000	GOV - Electric	11,315	11,580	14,000	14,000	16,000
110 E 41000 242 000 00000 000	GOV - Water	1,878	4,401	3,500	3,000	6,000
110 E 41000 244 000 00000 000	GOV - Gas/Propane	2,772	3,033	3,000	3,000	3,000
110 E 41000 245 000 00000 000	GOV - Telephone	8,808	9,873	10,000	10,000	10,000
110 E 41000 245 000 00000 019	GOV - TELEPHONE COVID-19	520	-	-	-	-
110 E 41000 251 000 00000 000	GOV - Trustee Collection Fees	24,797	33,455	26,000	26,000	50,199
110 E 41000 252 000 00000 000	GOV - Legal Services	118,317	101,418	110,000	110,000	100,000
110 E 41000 252 000 00000 600	GOV - Legal Services - Bonds	-	-	3,500	3,500	-
110 E 41000 252 000 00000 800	GOV Legal Services - COVID-19	30,980	15,560	-	-	-
110 E 41000 253 000 00000 000	GOV - Accounting & Auditing Se	32,000	27,920	33,990	33,990	31,000
110 E 41000 255 000 00000 000	GOV - Data Processing Services	119	-	-	-	-
110 E 41000 257 000 00000 000	GOV - Property Tax Commission	152,455	95,944	95,000	95,000	110,000
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	6,000	25,575	25,000	22,950	22,000
110 E 41000 261 000 00000 000	GOV - Repair & Maintenance Veh	237	-	1,500	1,500	-
110 E 41000 266 000 00000 000	GOV - Repair & Maintenance Bui	17,765	50,980	20,000	29,998	20,000

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41000 267 000 00000 000	GOV - Repair & Maintenance Plu	$ 2,000	$ 1,550	$ 3,000	$ 3,000	$ 2,000
110 E 41000 280 000 00000 000	GOV - Travel	-	-	4,000	4,000	1,000
110 E 41000 287 000 00000 000	GOV - Meals & Entertainment	1,300	3,666	5,000	5,000	4,000
110 E 41000 290 000 00000 000	GOV - Contracted Service	91,868	110,003	65,000	55,002	10,000
110 E 41000 291 000 00000 000	GOV - Ambulance Service	248,893	316,228	325,000	325,000	320,000
110 E 41000 296 000 00000 000	GOV - Keep Lakeland Beautiful	5,026	9,727	15,000	15,000	13,000
110 E 41000 299 000 00000 000	GOV - Contingency	-	-	1,500	1,104	2,000
110 E 41000 300 000 00000 000	GOV - Neighborhood Watch	-	17	12,000	4,500	12,000
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	8,377	9,724	12,000	12,000	10,000
110 E 41000 318 000 00000 000	GOV - Miscellaneous	437	-	-	-	-
110 E 41000 320 000 00000 000	GOV - Operating Supplies	2,828	999	3,000	3,000	1,000
110 E 41000 320 000 00000 019	GOV - Op Supplies - CARES	173	-	-	-	-
110 E 41000 321 000 00000 000	GOV - Bank Charges	257	306	500	500	5,000
110 E 41000 331 000 00000 000	GOV - Gas, Oil, Diesel	996	1,256	1,000	1,000	-
110 E 41000 333 000 00000 000	GOV - Other Eqiup/Parts	43	-	-	-	-
110 E 41000 510 000 00000 000	GOV - Insurance	500	500	500	500	4,703
110 E 41000 511 000 00000 000	GOV - Insurance On Buildings	12,212	16,127	16,500	16,500	16,500
110 E 41000 513 000 00000 000	GOV - Liability	32,172	35,513	36,000	36,000	45,000
110 E 41000 521 000 00000 000	GOV - Surety Bonds For Officia	5,218	1,022	2,000	2,000	2,000
110 E 41000 720 000 00000 000	St Jude Dream Home	11,050	11,050	-	-	-
110 E 41000 948 000 00000 000	GOV - Computer Upgrades	1,563	-	-	-	-
110 E 41000 951 000 00000 000	GOV - Furniture / Fixtures	-	507	-	25,071	25,000
110 E 41210 111 000 00000 000	CRT - Salary	4,255	4,275	6,500	6,500	6,500
110 E 41210 121 000 00000 000	CRT - Regular Employee Wages	3,748	4,270	4,524	4,524	1,200
110 E 41210 123 000 00000 000	CRT - Overtime Wages	5	4	31	31	-
110 E 41210 141 000 00000 000	CRT - FICA (Employer's Share)	569	609	849	849	589
110 E 41210 142 000 00000 000	CRT - Insurance	2,028	2,039	2,123	2,123	-
110 E 41210 143 000 00000 000	CRT - Retirement	187	209	230	230	-
110 E 41210 144 000 00000 000	CRT - RHS Plan	-	68	104	104	-
110 E 41210 146 000 00000 000	CRT - Work Comp	3	8	8	8	-
110 E 41210 148 000 00000 000	CRT - Education/Training	466	506	500	500	500
110 E 41210 255 000 00000 000	CRT - Data Processing	950	1,200	1,000	1,000	1,000
110 E 41210 318 000 00000 000	CRT- Court Cost Fees	161	101	200	200	200
110 E 41330 111 000 00000 000	BOC - Salary	25,200	25,200	25,200	25,200	25,200
110 E 41330 141 000 00000 000	BOC - FICA (Employer's Share)	1,928	1,928	1,928	1,928	1,928
110 E 41330 146 000 00000 000	BOC - Work Comp	19	-	40	40	40
110 E 41330 148 000 00000 000	BOC - Education/Training	210	330	1,000	600	1,000
110 E 41330 220 000 00000 000	BOC - Printing	5,774	-	-	-	-
110 E 41330 252 000 00000 019	BOC - Legal - Vaccine POD	2,963	-	-	-	-
110 E 41330 230 000 00000 000	BOC - EDC Marketing	-	-	10,000	10,000	-
110 E 41330 288 000 00000 000	BOC - Vol Appreciation Dinner	-	3,994	4,000	4,400	4,000
110 E 41330 670 000 00000 000	BOC - Election Commission Fee	11,930	-	12,000	12,000	-
110 E 41500 111 000 00000 000	FIN - Salary	86,544	97,298	99,258	173,082	241,550
110 E 41500 121 000 00000 000	FIN - Regular Employee Wages	124,852	137,529	149,271	40,716	41,725
110 E 41500 123 000 00000 000	FIN - Overtime Wages	248	190	1,016	277	287
110 E 41500 141 000 00000 000	FIN - FICA (Employer's Share)	15,400	16,746	19,280	17,903	21,910
110 E 41500 142 000 00000 000	FIN - Insurance	57,923	58,074	60,737	60,737	75,176
110 E 41500 143 000 00000 000	FIN - Retirement	10,364	11,253	13,334	13,334	14,319
110 E 41500 144 000 00000 000	FIN- HSA Retirement	1,092	2,652	4,056	4,056	4,160
110 E 41500 146 000 00000 000	FIN - Work Comp	204	435	435	435	495
110 E 41500 148 000 00000 000	FIN - Education/Training	1,217	1,287	5,500	3,387	9,000
110 E 41500 220 000 00000 000	FIN - Printing	1,980	2,501	3,000	3,000	3,000
110 E 41500 230 000 00000 000	FIN - Dues	1,264	579	1,500	1,500	2,000
110 E 41500 245 000 00000 000	FIN - Telephone	822	1,094	1,000	1,000	3,000
110 E 41500 245 000 00000 019	FIN - Telephone (CARES)	214	-	-	-	-
110 E 41500 259 000 00000 000	FIN - Other Prof Services	805	805	800	800	1,000
110 E 41500 280 000 00000 000	FIN - Travel	1,086	712	4,500	4,150	5,000
110 E 41500 287 000 00000 000	FIN - Meals & Entertainment	40	-	500	500	750
110 E 41500 290 000 00000 000	FIN - Contracted Service	-	-	-	15,000	15,000
110 E 41500 299 000 00000 000	FIN - Contingency	-	-	1,000	-	1,000
110 E 41500 318 000 00000 000	FIN - Misc Expense	-	2	-	-	500
110 E 41500 331 000 00000 000	FIN - Gas, Oil, Diesel	-	-	-	-	500
110 E 41500 951 000 00000 000	FIN - Furniture / Fixtures	-	-	-	2,750	2,000
110 E 41711 111 000 00000 000	ITS - Salary	81,527	92,256	94,515	188,064	172,744
110 E 41711 121 000 00000 000	ITS - Regular Employee Wages	30,143	54,596	109,835	19,643	-
110 E 41711 122 000 00000 000	ITS - Temporary Employee Wages	-	11,362	-	-	34,538
110 E 41711 123 000 00000 000	ITS - Overtime Wages	-	-	361	-	-
110 E 41711 144 000 00000 000	ITS - RHS PLAN	1,865	680	2,080	2,080	2,080
110 E 41711 141 000 00000 000	ITS - FICA (Employer's Share)	8,418	11,832	15,817	16,307	16,016

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
General Government Expenditures (Continued)						
110 E 41711 142 000 00000 000	ITS - Insurance	$ 14,987	$ 19,051	$ 25,775	$ 25,775	$ 27,095
110 E 41711 143 000 00000 000	ITS - Retirement	3,529	4,880	8,750	8,750	10,303
110 E 41711 146 000 00000 000	ITS - Work Comp	107	282	358	358	362
110 E 41711 148 000 00000 000	ITS - Education/Training	400	149	5,000	5,000	11,150
110 E 41711 235 000 00000 000	ITS - Membership/Tuition	40	-	500	500	500
110 E 41711 245 000 00000 000	ITS - Telephone	204	1,001	6,900	6,900	12,200
110 E 41711 245 000 00000 019	ITS - Telephone - CARES	581	-	-	-	-
110 E 41711 255 000 00000 000	ITS - Data Processing Services	56,496	133,691	142,340	142,340	176,190
110 E 41711 255 000 00000 019	ITS - Data Processing - CARES	24,357	-	-	-	-
110 E 41711 258 000 00000 000	ITS - Flock Camera Access	-	-	65,000	65,000	65,000
110 E 41711 259 000 00000 000	ITS - Other Professional Servi	28,387	82,487	104,060	104,060	136,230
110 E 41711 269 000 00000 000	ITS - Repair & Maint - Equipment	-	-	5,790	5,790	7,150
110 E 41711 280 000 00000 000	ITS - Travel	-	1,099	5,100	5,100	6,900
110 E 41711 287 000 00000 000	ITS - Meals & Entertainment	-	-	500	500	1,250
110 E 41711 320 000 00000 000	ITS - Operating Supplies	479	745	500	500	1,100
110 E 41711 930 000 00000 019	ITS - Other Imp - AV - CARES	70,202	-	-	-	-
110 E 41711 948 000 00000 000	ITS - Computer Upgrades	13,286	29,468	37,735	40,910	34,000
110 E 41711 948 000 00000 019	ITS - Comp Upgrades - CARES	16,771	-	-	-	-
Total general government expenditures		1,845,993	2,045,962	2,290,855	2,264,543	2,341,838
Community Development Expenditures						
110 E 41670 111 000 00000 000	ENG - Salary	30,804	33,907	127,264	128,469	125,185
110 E 41670 121 000 00000 000	ENG - Regular Employee Wages	18,369	20,636	-	-	-
110 E 41670 122 000 00000 000	ENG - Temporary Employee Wages	13,619	5,548	17,233	17,233	18,096
110 E 41670 123 000 00000 000	ENG - Overtime Wages	9	-	-	-	-
110 E 41670 141 000 00000 000	ENG - FICA (Employer's Share)	4,877	4,543	11,164	11,259	11,070
110 E 41670 142 000 00000 000	ENG - Insurance	6,563	6,067	15,226	15,226	14,961
110 E 41670 143 000 00000 000	ENG - Retirement	2,470	2,560	6,426	6,426	6,322
110 E 41670 144 000 00000 000	ENG - HSA RETIREMENT	710	408	1,560	1,560	1,560
110 E 41670 146 000 00000 000	ENG - Work Comp	63	131	253	253	251
110 E 41670 148 000 00000 000	ENG - Education/Training	1,809	2,505	2,500	1,700	3,950
110 E 41670 230 000 00000 000	ENG - Publicity/Dues	599	833	1,000	1,000	1,000
110 E 41670 245 000 00000 000	ENG - Telephone	1,026	2,349	2,160	2,160	2,160
110 E 41670 245 000 00000 019	ENG - Telephone - CARES	796	-	-	-	-
110 E 41670 254 000 00000 000	ENG - Arch/Eng/Landscape Serv	5,621	48,751	15,000	15,000	15,000
110 E 41670 259 000 00000 000	ENG - Other Professional Servi	-	11,645	15,000	15,000	30,000
110 E 41670 261 000 00000 000	ENG - Maintenance / REpair Vehicles	-	-	-	500	1,500
110 E 41670 280 000 00000 000	ENG - Travel	-	2,839	3,500	4,300	6,350
110 E 41670 287 000 00000 000	ENG - Meals & Entertainment	135	394	750	750	1,500
110 E 41670 299 000 00000 000	ENG - Contingency	-	-	2,500	2,000	2,500
110 E 41670 310 000 00000 000	ENG - Office Supplies	100	-	-	-	-
110 E 41670 326 000 00000 000	ENG - Uniforms	200	-	300	300	300
110 E 41670 331 000 00000 000	ENG - Gas, Oil, Diesel	282	253	500	500	500
110 E 41670 341 000 00000 000	ENG - Tools	-	1,712	400	400	400
110 E 41670 951 000 00000 019	ENG - Furn Fixt - CARES	1,277	-	-	-	-
110 E 41672 111 000 00000 000	INS - Salary	-	1,792	-	51,756	57,065
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	87,830	113,538	120,915	71,229	74,568
110 E 41672 123 000 00000 000	INS - Overtime Wages	2,530	1,345	1,234	727	768
110 E 41672 141 000 00000 000	INS - FICA (Employer's Share)	6,932	8,434	9,460	9,460	10,254
110 E 41672 142 000 00000 000	INS - Insurance	22,422	33,659	26,846	26,846	42,889
110 E 41672 143 000 00000 000	INS - Retirement	4,255	5,307	6,864	6,864	7,477
110 E 41672 144 000 00000 000	INS - RHS PLAN	582	1,530	2,340	2,340	2,340
110 E 41672 146 000 00000 000	INS - Work Comp	1,750	2,760	4,691	4,691	5,107
110 E 41672 148 000 00000 000	INS - Education/Training	748	1,055	2,750	2,190	2,000
110 E 41672 245 000 00000 000	INS - Telephone	822	2,081	3,000	3,000	3,000
110 E 41672 245 000 00000 019	INS - TELEPHONE-COVID-19	550	-	-	-	-
110 E 41672 261 000 00000 000	INS - Repair & Maintenance Mot	3,954	3,392	5,000	5,000	5,000
110 E 41672 280 000 00000 000	INS - Travel	-	61	1,500	2,060	1,900
110 E 41672 287 000 00000 000	INS - Meals & Entertainment	-	-	-	-	1,000
110 E 41672 299 000 00000 000	INS - Contingency	-	-	300	300	300
110 E 41672 320 000 00000 000	INS - Operating Supplies	349	-	-	-	-
110 E 41672 326 000 00000 000	INS - Uniforms	830	587	900	900	900
110 E 41672 331 000 00000 000	INS - Gas, Oil, Diesel	3,866	4,921	4,500	4,500	3,000
110 E 41672 341 000 00000 000	INS - Tools	854	753	1,500	1,500	1,500
110 E 41700 111 000 00000 000	PLN - Salary	44,452	38,158	65,192	185,907	216,992
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	40,045	104,815	124,286	7,998	-
110 E 41700 123 000 00000 000	PLN - Overtime Wages	2,305	3,392	1,794	-	-
110 E 41700 141 000 00000 000	PLN - FICA (Employer's Share)	6,625	10,951	14,777	14,751	16,766
110 E 41700 142 000 00000 000	PLN - Insurance	15,390	24,587	29,405	29,405	45,622

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Community Development Expenditures (Continued)						
110 E 41700 143 000 00000 000	PLN - Retirement	$ 5,324	$ 7,583	$ 9,255	$ 9,255	$ 10,958
110 E 41700 144 000 00000 000	PLN - HSA Retirement	808	510	2,600	2,600	2,600
110 E 41700 146 000 00000 000	PLN - Work Comp	99	342	332	332	379
110 E 41700 148 000 00000 000	PLN - Education/Training	150	2,034	6,000	6,000	6,000
110 E 41700 220 000 00000 000	PLN - Printing Binding	-	-	500	500	500
110 E 41700 230 000 00000 000	PLN - Publicity/Dues	1,778	1,551	2,000	2,000	2,000
110 E 41700 245 000 00000 000	PLN - Telephone	642	900	720	720	1,000
110 E 41700 245 000 00000 019	PLN - Telephone - CARES	214	-	-	-	-
110 E 41700 254 000 00000 000	PLN - Arch/Eng/Landscape Serv	-	13,290	150,000	142,000	150,000
110 E 41700 259 000 00000 000	PLN - Other Professional Servi	53,711	40,835	50,000	50,000	5,000
110 E 41700 280 000 00000 000	PLN - Travel	600	2,435	3,500	3,500	3,500
110 E 41700 287 000 00000 000	PLN - Meals & Entertainment	-	648	1,025	1,025	1,025
110 E 41700 310 000 00000 000	PLN - Office Supplies	-	-	500	500	500
110 E 41700 951 000 00000 000	PLN - Furniture / Fixtures	-	-	-	8,000	-
110 E 41701 111 000 00000 000	ECD - Salary	14,817	11,931	21,731	42,029	48,708
110 E 41701 121 000 00000 000	ECD - Regular Employee Wages	13,348	14,758	15,980	-	-
110 E 41701 123 000 00000 000	ECD - Overtime Wages	768	1,131	598	-	-
110 E 41701 141 000 00000 000	ECD - FICA (Employer's Share)	2,135	2,026	2,959	3,187	3,764
110 E 41701 142 000 00000 000	ECD - Insurance	5,130	5,513	6,406	6,406	6,731
110 E 41701 143 000 00000 000	ECD - Retirement	1,725	1,620	1,934	1,934	2,460
110 E 41701 144 000 00000 000	ECD - HSA Retirement	269	170	520	520	520
110 E 41701 146 000 00000 000	ECD - Work Comp	31	65	66	66	85
110 E 41701 230 000 00000 000	ECD - Publicity/Dues	-	-	200	200	-
110 E 41701 252 000 00000 000	ECD - Legal Services	-	-	20,000	20,000	-
110 E 41701 259 000 00000 000	ECD - Other Professional Servi	36,000	31,000	55,000	55,000	10,000
110 E 41701 724 000 00000 000	EDC - Chamber of Commerce	24,000	24,000	24,000	24,000	24,000
110 E 41710 111 000 00000 000	CDE - Salary	-	1,517	-	44,038	-
110 E 41710 121 000 00000 000	CDE - Regular Employee Wages	38,341	39,849	42,952	-	48,298
110 E 41710 123 000 00000 000	CDE - Overtime Wages	153	64	292	-	-
110 E 41710 141 000 00000 000	CDE - FICA (Employer's Share)	2,716	2,861	3,341	3,361	3,732
110 E 41710 142 000 00000 000	CDE - Insurance	14,876	14,913	15,624	15,624	17,087
110 E 41710 143 000 00000 000	CDE - Retirement	1,938	2,020	2,184	2,184	2,439
110 E 41710 144 000 00000 000	CDE - HSA Retirement	-	680	1,040	1,040	1,040
110 E 41710 146 000 00000 000	CDE - Work Comp	36	78	75	75	85
110 E 41710 148 000 00000 000	CDE - Education/Training	45	-	500	500	500
110 E 41710 235 000 00000 000	CDE - Memberships/Tuition	-	-	200	200	200
110 E 41710 245 000 00000 000	CDE - Telephone	342	606	720	720	1,000
110 E 41710 245 000 00000 019	CDE - Telephone - CARES	291	-	-	-	-
110 E 41710 261 000 00000 000	CDE - Repair & Maintenance Mot	60	243	2,000	2,000	2,000
110 E 41710 290 000 00000 000	CDE - Contracted Services	-	350	-	-	-
110 E 41710 326 000 00000 000	CDE - Uniforms	-	152	300	300	300
110 E 41710 331 000 00000 000	CDE - Gas, Oil, Diesel	1,559	255	1,600	1,600	1,600
110 E 41710 341 000 00000 000	CDE - Tools	-	-	500	500	500
Total community development expenditures		558,326	734,129	1,097,144	1,107,376	1,099,564
Public Works Expenditures						
110 E 43000 111 000 00000 000	PW - Salary	63,061	82,342	59,897	62,249	70,335
110 E 43000 121 000 00000 000	PW - Regular Employee Wages	207,834	223,490	298,396	316,754	332,143
110 E 43000 122 000 00000 000	PW - Temporary Employee Wages	-	9,581	-	-	-
110 E 43000 123 000 00000 000	PW - Overtime Wages	1,098	1,530	2,949	2,949	3,421
110 E 43000 141 000 00000 000	PW - FICA (Employer's Share)	21,380	24,068	27,908	28,279	31,360
110 E 43000 142 000 00000 000	PW - Insurance	48,265	55,850	72,812	72,812	71,568
110 E 43000 143 000 00000 000	PW - Retirement	11,503	14,052	18,610	18,610	21,451
110 E 43000 144 000 00000 000	PW - HSA Retirement	-	3,060	8,154	8,154	8,154
110 E 43000 146 000 00000 000	PW - Work Comp	8,690	17,179	29,806	29,806	33,679
110 E 43000 148 000 00000 000	PW - Education/Training	1,923	1,086	3,000	3,000	3,000
110 E 43000 230 000 00000 000	PW - Publicity/Dues	390	400	500	500	500
110 E 43000 241 000 00000 000	PW - Electric	3,330	3,332	5,500	5,500	5,500
110 E 43000 245 000 00000 000	PW - Telephone	2,565	6,608	2,000	2,000	2,000
110 E 43000 245 000 00000 019	PW - Telephone - CARES	2,128	-	-	-	-
110 E 43000 254 000 00000 000	PW - Architectural, Engineerin	8,886	9,079	15,000	15,000	15,000
110 E 43000 259 000 00000 000	PW - Other Prof. Services	5,875	-	10,000	10,000	10,000
110 E 43000 261 000 00000 000	PW - Repair & Maintenance Moto	8,756	10,030	11,000	11,000	11,000
110 E 43000 280 000 00000 000	PW - Travel	-	2,868	5,000	5,000	5,000
110 E 43000 287 000 00000 000	PW - Meals & Entertainment	185	995	1,000	1,000	1,000
110 E 43000 289 000 00000 000	PW - Other Contracted Service	-	99,262	-	-	-
110 E 43000 290 000 00000 000	PW - Contracted Service	1,419	85,753	15,000	15,000	15,000
110 E 43000 299 000 00000 000	PW - Contingency	-	-	250	250	250
110 E 43000 326 000 00000 000	PW - Uniforms	3,191	4,057	5,700	5,700	5,700

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Public Works Expenditures (Continued)						
110 E 43000 331 000 00000 000	PW - Gas, Oil, Diesel	$ 5,218	$ 6,018	$ 10,000	$ 10,000	$ 10,000
110 E 43000 333 000 00000 000	PW - Other Equip Parts & Repai	9,050	9,919	10,000	10,000	10,000
110 E 43000 341 000 00000 000	PW - Tools	17,470	14,322	18,000	18,000	18,000
110 E 43000 344 000 00000 000	PW - Safety Supplies	3,569	4,342	4,000	4,000	4,000
110 E 43000 906 000 00000 000	PW - Street Drainage Improveme	-	-	-	-	-
110 E 43000 949 000 00000 000	PW - Sirens & Installation	2,772	2,663	7,500	13,500	7,500
Total public works expenditues		438,558	691,886	641,982	669,063	695,561
Parks and Recreation Expenditures						
110 E 44310 241 000 00000 000	SC - Electric	5,274	6,717	6,000	6,000	7,500
110 E 44310 242 000 00000 000	SC - Water	2,735	3,086	2,750	2,750	3,000
110 E 44310 244 000 00000 000	SC - Gas/Propane	369	343	350	350	350
110 E 44310 245 000 00000 000	SC - Telephone	3,793	3,878	3,700	3,700	4,000
110 E 44310 247 000 00000 000	SC - Programs - Admissions	-	-	4,000	4,000	4,000
110 E 44310 266 000 00000 000	SC - Repair & Maintenance Buil	558	18,459	20,000	20,000	20,000
110 E 44310 287 000 00000 000	SC - Meals & Entertainment	3,565	5,968	10,500	10,500	13,000
110 E 44310 290 000 00000 000	SC - Contracted Service	1,440	4,187	3,500	3,500	3,500
110 E 44310 299 000 00000 000	SC - Contingency	-	-	1,000	1,000	1,000
110 E 44310 300 000 00000 000	SC - Office Supplies & Materia	360	89	750	750	750
110 E 44310 320 000 00000 000	SC - Operating Supplies	283	1,021	2,500	2,500	2,500
110 E 44400 241 462 00000 000	REC - Electric - Y Soccer	-	-	10,000	10,000	10,000
110 E 44400 241 475 00000 000	REC - Electric - Y Football	-	-	5,000	5,000	5,000
110 E 44400 246 464 00000 000	REC - Rent - Y Bball	-	-	15,000	15,000	15,000
110 E 44400 246 465 00000 000	REC - Rent - Y Cheer	-	-	4,000	4,000	4,000
110 E 44400 246 466 00000 000	REC - Rent - Y Tball	-	-	6,000	6,000	4,500
110 E 44400 246 475 00000 000	REC - Rent - Y Football	-	-	2,500	2,500	2,500
110 E 44400 287 476 00000 000	REC - M&E - Camps	-	-	1,000	1,000	1,000
110 E 44400 287 477 00000 000	REC - M&E - Concessions	-	-	2,000	2,000	2,000
110 E 44400 290 472 00000 000	REC - Contracted Svc - Adult	-	-	6,000	6,000	6,000
110 E 44400 290 464 00000 000	REC - Contracted Svc - Y Bball	-	-	17,500	17,500	20,000
110 E 44400 290 465 00000 000	REC - Contracted Svc - Y Cheer	-	-	15,000	15,000	10,000
110 E 44400 290 466 00000 000	REC - Contracted Svc - Y Tball	-	-	1,000	1,000	2,000
110 E 44400 290 467 00000 000	REC - Contracted Svc - Tennis	-	-	5,000	5,000	5,000
110 E 44400 290 475 00000 000	REC - Contracted Svc - Y Football	-	-	7,500	5,500	10,000
110 E 44400 290 476 00000 000	REC - Contracted Svc - Camps	-	-	8,000	8,000	8,000
110 E 44400 290 480 00000 000	REC - Contracted Svc - Health	-	-	4,500	4,500	7,000
110 E 44400 320 472 00000 000	REC - Op Supplies - Adult	-	-	4,000	4,000	4,000
110 E 44400 320 462 00000 000	REC - Op Supplies - Y Soccer	-	-	500	500	500
110 E 44400 320 464 00000 000	REC - Op Supplies - Y Bball	-	-	2,500	2,500	2,500
110 E 44400 320 465 00000 000	REC - Op Supplies - Y Cheer	-	-	2,000	2,000	2,500
110 E 44400 320 466 00000 000	REC - Op Supplies - Y Tball	-	-	1,000	1,000	2,000
110 E 44400 320 467 00000 000	REC - Op Supplies - Tennis	-	-	1,000	1,000	1,000
110 E 44400 320 475 00000 000	REC - Op Supplies - Y Football	-	-	5,000	5,000	9,000
110 E 44400 320 476 00000 000	REC - Op Supplies - Camps	-	-	1,000	1,000	1,000
110 E 44400 320 480 00000 000	REC - Op Supplies - Health	-	-	500	500	500
110 E 44400 326 464 00000 000	REC - Uniforms - Y Bball	-	-	5,000	5,000	5,000
110 E 44400 326 465 00000 000	REC - Uniforms - Y Cheer	-	-	5,000	5,000	5,000
110 E 44400 326 466 00000 000	REC - Uniforms - Y Tball	-	-	2,000	2,000	3,000
110 E 44400 326 475 00000 000	REC - Uniforms - Y Football	-	-	5,000	7,000	5,000
110 E 44400 462 000 00000 000	REC - Youth Soccer	8,420	8,876	-	-	-
110 E 44400 464 000 00000 000	REC - Youth Basketball Expense	19,604	24,130	-	855	-
110 E 44400 465 000 00000 000	REC - Youth Cheerleading	13,019	12,997	-	-	-
110 E 44400 466 000 00000 000	REC - Youth T-Ball	8,238	8,100	-	-	-
110 E 44400 467 000 00000 000	REC - Youth Tennis	3,666	2,834	-	-	-
110 E 44400 472 000 00000 000	REC - Adult Flag Football	1,550	-	-	-	-
110 E 44400 475 000 00000 000	REC - Youth Football	21,633	45,706	-	-	-
110 E 44400 476 000 00000 000	REC - Recreation Camps	770	3,256	-	-	-
110 E 44400 480 000 00000 000	REC - Health & Fitness	-	2,970	-	-	-
110 E 44421 241 000 00000 000	IHC - Electric	5,274	6,717	6,000	6,000	8,000
110 E 44421 242 000 00000 000	IHC - Water	2,735	3,086	3,500	3,500	3,500
110 E 44421 244 000 00000 000	IHC - Gas/Propane	369	343	350	350	350
110 E 44421 245 000 00000 000	IHC - Telephone	829	887	800	800	800
110 E 44421 266 000 00000 000	IHC - Repair & Maintenance Bui	9,463	15,528	20,000	20,000	20,000
110 E 44421 290 000 00000 000	IHC - Contracted Service	2,768	3,044	3,000	3,000	3,000
110 E 44421 299 000 00000 000	IHC - Contingency	-	-	2,000	2,000	2,000
110 E 44421 320 000 00000 000	IHC - Operating Supplies	1,722	1,628	2,000	2,000	2,000
110 E 44421 951 000 00000 000	IHC - Furniture/Fixtures	720	5,569	10,000	13,764	8,000
110 E 44710 111 000 00000 000	PRK - Salary	79,332	90,529	90,979	226,661	265,596
110 E 44710 121 000 00000 000	PRK - Regular Employee Wages	88,868	194,578	242,799	115,934	123,806

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Parks and Recreation Expenditures (Continued)						
110 E 44710 123 000 00000 000	PRK - Overtime Wages	$ 1,566	$ 636	$ 840	$ 840	$ 599
110 E 44710 141 000 00000 000	PRK - FICA (Employer's Share)	12,808	20,717	25,855	26,055	30,134
110 E 44710 142 000 00000 000	PRK - Insurance	44,708	84,472	93,965	93,965	94,190
110 E 44710 143 000 00000 000	PRK - Retirement	8,078	13,519	15,282	15,282	17,844
110 E 44710 144 000 00000 000	PRK - HSA RETIREMENT	935	2,400	6,240	6,240	6,240
110 E 44710 146 000 00000 000	PRK - Work Comp	2,266	5,234	13,401	13,401	15,542
110 E 44710 148 000 00000 000	PRK - Education/Training	2,224	2,838	5,000	5,000	5,000
110 E 44710 230 000 00000 000	PRK - Publicity/Dues	600	915	1,500	1,500	1,500
110 E 44710 242 000 00000 000	PRK - Water	-	3,674	10,000	10,000	10,000
110 E 44710 245 000 00000 000	PRK - Telephone	1,654	3,456	2,040	2,040	2,040
110 E 44710 245 000 00000 019	PRK - Telephone - CARES	291	-	-	-	-
110 E 44710 280 000 00000 000	PRK - Travel	610	4,857	8,000	8,000	8,000
110 E 44710 287 000 00000 000	PRK - Meals & Entertainment	-	1,577	2,500	2,500	2,500
110 E 44710 290 000 00000 000	PRK - Contracted Service	1,325	20,999	72,000	72,000	134,000
110 E 44710 299 000 00000 000	PRK - Contingency	-	-	3,000	3,000	3,000
110 E 44710 320 000 00000 000	PRK - Operating Supplies	1,107	738	3,500	4,315	3,500
110 E 44710 320 000 00000 019	PRK - Op Supplies - CARES	1,703	-	-	-	-
110 E 44710 321 000 00000 000	PRK - CC Processing Fees	1,008	3,510	4,800	4,800	4,800
110 E 44710 325 000 00000 116	PRK - Easter Fest	61	-	-	-	-
110 E 44710 325 110 00000 000	PRK - Halloween Fest	632	-	3,500	3,500	3,500
110 E 44710 325 114 00000 000	PRK - Christmas Fest	1,851	2,266	2,500	2,500	2,500
110 E 44710 325 118 00000 000	PRK - Fishing Rodeo	633	1,809	5,000	5,000	5,000
110 E 44710 325 119 00000 000	PRK - Concerts	10,645	21,771	27,000	27,000	27,000
110 E 44710 326 000 00000 000	PRK - Uniforms	135	766	1,150	1,150	1,150
110 E 44710 331 000 00000 000	PRK - Gas, Oil, Diesel	-	5,238	10,000	10,000	10,000
110 E 44710 333 000 00000 000	PRK - Other Equip Parts & Repa	4,701	4,825	5,500	5,500	5,500
110 E 44710 341 000 00000 000	PRK - Tools	2,358	6,760	14,000	14,000	14,000
110 E 44710 342 000 00000 000	PRK - Sign Parts & Supplies	1,067	784	2,000	2,000	2,000
110 E 44710 452 000 00000 000	PRK - Gravel & Sand	-	993	5,000	5,000	5,000
110 E 44710 455 000 00000 000	PRK - Landscaping	1,553	9,237	9,500	9,500	9,500
110 E 44710 461 000 00000 000	PRK - Park Maintenance	26,491	44,047	60,000	60,000	60,000
Total parks and recreation expenditures		418,367	742,564	994,051	1,008,502	1,133,691
Capital Outlays						
110 E 41000 932 000 00000 000	GOV - Building Improvements	-	20,302	275,000	289,261	60,000
110 E 41000 920 000 00000 000	GOV - Property Aquisition	-	-	-	2,250,000	-
110 E 41000 944 000 00000 000	GEN GOV - HVAC Replacement	27,175	-	-	-	-
110 E 41330 951 000 00000 019	BOC - Furn/Fixt - COVID-19	17,408	-	-	-	-
110 E 41670 773 000 00000 000	ENG - New Canada Rd Improvemen	401,883	6,218,648	16,350,000	5,500,000	6,050,000
110 E 41670 778 000 00000 000	ENG - Canada Rd Bike Ped Path	731,871	274,842	-	-	-
110 E 41670 781 000 00000 000	ENG - Transportation Plan Update	-	100,185	210,000	210,000	85,000
110 E 41670 900 000 00000 000	ENG - Capital Outlays Roads	-	-	-	-	375,000
110 E 41670 944 000 00000 000	ENG - Capital Outlay - Vehicles	-	29,800	-	-	-
110 E 41670 951 000 00000 000	ENG - Furniture & Fixtures	-	507	6,000	6,000	500
110 E 41672 944 000 00000 000	INS - Capital Outlay - Vehicle	-	-	-	35,000	-
110 E 41672 951 000 00000 000	INS - Furniture & Fixtures	-	-	5,000	5,000	500
110 E 41711 951 000 00000 000	ITS - Furniture & Fixtures	-	-	5,000	8,071	1,000
110 E 43000 951 000 00000 000	PW - Furniture & Fixtures	-	507	2,000	2,000	2,000
110 E 44710 781 000 00000 000	Zadie Kuehl Park Improvements	169,659	-	-	-	-
110 E 44710 923 000 00000 000	PRK - Park Development	250,320	280,094	140,000	99,766	150,000
110 E 44710 924 000 00000 000	Dog Park Project	340,398	-	-	-	-
110 E 44710 937 000 00000 000	PRK - Athletic Complex	79,517	1,165,177	150,000	150,000	570,000
110 E 44710 944 000 00000 000	PRK - Vehicles	-	-	-	47,600	-
110 E 44710 968 000 00000 000	PRK - I.H. Park Improvements	-	-	200,000	200,000	250,000
110 E 44710 969 000 00000 000	PRK - Hwy 70 Fields	17,306	-	-	-	-
Total capital outlays		2,035,537	8,090,062	17,343,000	8,802,698	7,544,000
Total expenditures		5,296,781	12,304,603	22,367,032	13,852,182	12,814,654
Excess (deficiency) of revenues over (under) expenditures		5,437,106	3,818,634	1,619,783	5,777,185	4,421,181
OTHER FINANCING SOURCES (USES)						
Issuance of Debt						
110 R 36934 000 000 00000 000	Interim Financing Proceeds	-	1,519,228	3,500,000	9,980,772	-
110 R 36935 000 000 00000 000	USDA Refi Proceeds - 2015 CON	14,794,500	-	-	-	-
110 R 36935 000 019 00000 000	USDA RD Bond Proceeds	-	45,205,500	-	-	-
Transfers In						
110 R 36968 000 000 00000 000	OFS - Transfer In from LSS	700,000	700,000	700,000	700,000	-

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
OTHER FINANCING SOURCES (USES) (Continued)						
Transfers Out						
110 E 51621 765 000 00000 000	Operating Trans To State Street	$ (1,574,617)	$ (3,184,556)	$ (1,971,747)	$ (1,971,747)	$ (1,866,910)
110 E 51623 762 000 00000 000	Operating Trans To LSS	(783,255)	(682,215)	(713,505)	(713,505)	(740,595)
110 E 51630 690 000 00000 000	Operating Transfer To Debt Ser	(18,873,886)	(46,761,012)	(10,223,275)	(12,707,079)	(2,501,191)
110 E 51640 700 000 00000 000	Operating Trans to Storm Water	(245,000)	-	-	-	-
110 E 51923 762 000 00000 000	Capital Trans to LSS	(67,050)	(1,727,500)	-	(81,200)	-
Total other financing sources (uses)		(6,049,308)	(4,930,555)	(8,708,527)	(4,792,759)	(5,108,696)
Net change in fund balance		(612,202)	(1,111,921)	(7,088,744)	984,426	(687,515)
Fund balance, beginning		11,900,033	11,287,831	12,874,767	10,175,910	11,160,336
Fund balance, ending		$ 11,287,831	$ 10,175,910	$ 5,786,023	$ 11,160,336	$ 10,472,821
Supplemental Information: Fund Balance						
Nonspendable		$ 1,660	$ 1,004	$ 1,660	$ 1,004	$ 1,004
Restricted		172,546	81,198	-	-	-
Committed		1,612,139	1,297,372	272,048	428,336	310,821
Assigned		1,770,000	604,823	-	854,823	284,823
Unassigned		7,731,486	8,191,513	5,512,315	9,876,173	9,876,173
Ending fund balance		$ 11,287,831	$ 10,175,910	$ 5,786,023	$ 11,160,336	$ 10,472,821

STATE STREET AID FUND DETAIL

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Intergovernmental						
121 R 33551 000 000 00000 000	TN Gas/Fuel Tax	$ 230,950	$ 247,783	$ 259,227	$ 259,227	$ 251,562
121 R 33553 000 000 00000 000	State Gasoline Inspection Fee	36,006	38,534	49,819	49,819	39,000
121 R 33554 000 000 00000 000	State Emergency Street Fund	66,716	71,380	74,457	74,457	71,859
121 R 33555 000 000 00000 000	TN Gas Improve Tax	116,163	124,702	142,530	142,530	135,545
121 R 33593 000 000 00000 000	Excise Tax	7,807	5,483	-	-	-
Total intergovernmental		457,642	487,882	526,033	526,033	497,966
Federal, State, and Local Grants						
121 R 33815 000 000 00000 000	State of TN Appropriation Grant	-	153,314	-	-	-
121 R 36837 000 000 00000 000	STBG Grant Revenues	-	-	-	-	117,000
Total federal, state, and local grants		-	153,314	-	-	117,000
Total revenues		457,642	641,196	526,033	526,033	614,966
EXPENDITURES						
Public Works Expenditures						
121 E 43100 111 000 00000 000	STR - Salary	-	-	29,501	30,659	34,643
121 E 43100 121 000 00000 000	STR - Regular Employee Wages	131,309	116,461	198,573	199,983	183,686
121 E 43100 123 000 00000 000	STR - Overtime Wages	1,373	367	1,975	1,975	1,893
121 E 43100 141 000 00000 000	STR - FICA (Employer's Share)	10,562	8,846	17,773	17,972	17,015
121 E 43100 142 000 00000 000	STR - Insurance	34,723	26,041	55,255	55,255	33,236
121 E 43100 143 000 00000 000	STR - Retirement	6,295	5,151	12,300	12,300	12,124
121 E 43100 144 000 00000 000	STR - HSA Retirement	2,533	1,360	4,846	4,846	3,806
121 E 43100 146 000 00000 000	STR - Work Comp	5,127	7,755	20,200	20,200	19,336
121 E 43100 148 000 00000 000	STR - Education/Training	-	1,425	3,000	3,000	3,000
121 E 43100 149 000 00000 000	STR - Uniforms	1,603	1,496	3,200	3,200	3,200
121 E 43100 230 000 00000 000	STR - Publicity/Dues/Membershi	940	950	1,200	1,200	1,200
121 E 43100 245 000 00000 000	STR - Telephone	663	1,296	1,440	1,440	1,440
121 E 43100 245 000 00000 019	STR - TELEPHONE-COVID-19	1,387	-	-	-	-
121 E 43100 259 000 00000 000	STR - Other Professional Servi	194	1,521	6,000	6,000	6,000
121 E 43100 261 000 00000 000	STR - Repair & Maintenance Mot	10,920	1,700	9,000	9,000	9,000
121 E 43100 264 000 00000 000	STR - Traffic Control Lights	5,000	1,044	5,000	5,000	5,000
121 E 43100 268 000 00000 000	STR - Repair & Maintenance Roa	1,099,062	197,171	305,000	305,000	195,000
121 E 43100 270 000 00000 000	STR - Paving	-	616,562	1,500,000	3,842,924	1,967,261
121 E 43100 280 000 00000 000	STR - Travel	-	-	500	500	500
121 E 43100 287 000 00000 000	STR - Meals & Entertainment	1,429	735	1,000	1,000	1,000
121 E 43100 299 000 00000 000	STR - Contingency	-	-	500	500	500
121 E 43100 320 000 00000 000	STR - Operating Supplies	4,746	-	1,000	1,000	1,000
121 E 43100 331 000 00000 000	STR - Gas, Oil, Diesel	12,396	18,766	18,000	18,000	18,000
121 E 43100 333 000 00000 000	STR - Other Equip Parts & Repa	9,331	8,861	9,000	9,000	9,000
121 E 43100 341 000 00000 000	STR - Tools	5,226	9,821	12,000	9,233	12,000
121 E 43100 342 000 00000 000	STR - Sign Parts & Supplies	14,263	12,836	15,000	15,000	15,000
121 E 43100 344 000 00000 000	STR - Safety Supplies	48	216	300	300	300
121 E 43100 410 000 00000 000	STR - Concrete / Clay	-	1,895	3,000	3,000	3,000
121 E 43100 452 000 00000 000	STR - Gravel & Sand	14,955	14,748	60,000	60,000	60,000
121 E 43100 471 000 00000 000	STR - Asphalt & Asphalt Filler	25,519	29,762	40,000	40,000	40,000
121 E 43100 533 000 00000 000	STR - Machinery & Equip Rental	13,398	600	5,000	5,000	5,000
Total public works expenditues		1,413,002	1,087,386	2,339,563	4,682,487	2,662,140
Capital Outlays						
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	14,069	57,832	54,000	57,987	-
121 E 43100 941 000 00000 000	STR - HEAVY EQUIPMENT	102,733	245,709	150,000	248,760	-
121 E 43160 241 000 00000 000	STR - Street Lighting-Electri	25,891	23,868	20,000	20,000	20,000
121 E 52115 920 000 00000 000	STR - Building Improvements	215,311	140,849	-	113,965	-
Total capital outlays		358,004	468,258	224,000	440,712	20,000
Total expenditures		1,771,006	1,555,644	2,563,563	5,123,199	2,682,140
Excess (deficiency) of revenues over (under) expenditures		(1,313,364)	(914,448)	(2,037,530)	(4,597,166)	(2,067,174)
OTHER FINANCING SOURCES (USES)						
Transfers In						
121 R 37950 000 000 00000 000	Transfer In from General Fund	1,574,617	3,184,556	1,971,747	1,971,747	1,866,910
Net change in fund balance		261,253	2,270,108	(65,783)	(2,625,419)	(200,264)
Fund balance, beginning		294,322	555,575	65,783	2,825,683	200,264
Fund balance, ending		$ 555,575	$ 2,825,683	$ -	$ 200,264	$ -

STORM WATER FUND DETAIL

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Charges for Services						
416 R 37000 000 000 00000 000	Residential STW Fees	$ 193,007	$ 202,246	$ 203,445	$ 203,445	$ 210,417
416 R 37002 000 000 00000 000	Stormwater Fines	23,550	30,300	-	-	-
Total charges for services		216,557	232,546	203,445	203,445	210,417
Total revenues		216,557	232,546	203,445	203,445	210,417
EXPENDITURES						
Public Works Expenditures						
416 E 46000 111 000 00000 000	STW - Salaries	-	-	-	17,252	19,022
416 E 46000 121 000 00000 000	STW - Regular Employee Wages	29,276	38,443	40,305	23,743	24,856
416 E 46000 123 000 00000 000	STW - Overtime Wages	843	448	412	243	256
416 E 46000 141 000 00000 000	STW - FICA (Employer's Share)	2,220	2,811	3,153	3,153	3,418
416 E 46000 142 000 00000 000	STW - Insurance	7,454	11,219	8,936	8,415	9,203
416 E 46000 143 000 00000 000	STW - Retirement	1,361	1,769	2,288	2,288	2,493
416 E 46000 144 000 00000 000	STW - HSA Retirement	194	510	780	780	780
416 E 46000 146 000 00000 000	STW - Work Comp	665	757	1,564	1,564	1,702
416 E 46000 148 000 00000 000	STW - Education/Training	500	275	500	500	750
416 E 46000 149 000 00000 000	STW - Uniforms	167	120	350	350	350
416 E 46000 220 000 00000 000	STW - Printing	-	-	3,000	3,000	3,000
416 E 46000 230 000 00000 000	STW - Publicity/Dues	700	700	700	700	700
416 E 46000 232 000 00000 000	STW - Environmental Protection	3,460	3,460	3,460	3,460	3,460
416 E 46000 251 000 00000 000	STW - MLGW Collection Fee	3,928	4,262	4,000	4,000	4,000
416 E 46000 259 000 00000 000	STW - Other Professional Servi	-	700	2,500	2,500	2,500
416 E 46000 280 000 00000 000	STW - Travel	-	-	200	200	200
416 E 46000 287 000 00000 000	STW - Meals & Entertainment	71	60	100	100	100
416 E 46000 290 000 00000 000	STW - Contracted Service	250	3,519	5,000	5,000	5,000
416 E 46000 299 000 00000 000	STW - Contingency	-	-	1,000	1,000	1,000
416 E 46000 300 000 00000 000	STW - Office Supplies	-	-	100	100	100
416 E 46000 331 000 00000 000	STW - Gas, Oil, Diesel	1,259	1,751	1,500	1,500	1,500
416 E 46000 341 000 00000 000	STW - Tools	3,575	79	1,000	1,000	1,500
416 E 46000 454 000 00000 000	STW - Sewer Line Materials	3,978	-	5,500	5,500	5,500
Total public works expenditues		59,901	70,883	86,348	86,348	91,390
Capital Outlays						
416 E 46000 900 000 00000 000	STW - Capital Projects	303,584	5,731	310,000	310,000	300,000
Total capital outlays		303,584	5,731	310,000	310,000	300,000
Total expenditures		363,485	76,614	396,348	396,348	391,390
Excess (deficiency) of revenues over (under) expenditures		(146,928)	155,932	(192,903)	(192,903)	(180,973)
OTHER FINANCING SOURCES (USES)						
Transfers In						
416 R 37950 000 000 00000 000	Transfer In from General Fund	245,000	-	-	-	-
Net change in fund balance		98,072	155,932	(192,903)	(192,903)	(180,973)
Fund balance, beginning		168,394	266,466	220,032	422,398	229,495
Fund balance, ending		$ 266,466	$ 422,398	$ 27,129	$ 229,495	$ 48,522

SOLID WASTE FUND DETAIL

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Charges for Services						
424 R 34430 000 000 00000 000	Solid Waste Fees	$ 1,290,506	$ 1,332,538	$ 1,341,014	$ 1,341,014	$ 1,407,178
424 R 34432 000 000 00000 000	Bulk Waste Pickup Fees	1,900	1,415	1,500	1,500	1,500
Total charges for services		1,292,406	1,333,953	1,342,514	1,342,514	1,408,678
Federal, State, and Local Grants						
424 R 33812 000 000 00000 000	CARES Act Grant	138,760	-	-	-	-
Total federal, state, and local grants		138,760	-	-	-	-
Other Income						
424 R 36335 000 000 00000 000	Insurance Reimbursements	9,871	-	-	-	-
Total other income		9,871	-	-	-	-
Total revenues		1,441,037	1,333,953	1,342,514	1,342,514	1,408,678
EXPENDITURES						
Public Works Expenditures						
424 E 43260 111 000 00000 000	SDW -Salaries	29,712	32,112	-	-	-
424 E 43260 121 000 00000 000	SDW - Regular Employee Wages	71,551	78,702	60,913	62,638	65,530
424 E 43260 122 000 00000 000	SDW - Temporary Employee Wages	66,455	-	-	-	-
424 E 43260 123 000 00000 000	SDW - Overtime Wages	98	102	1,257	1,257	1,350
424 E 43260 141 000 00000 000	SDW - FICA (Employer's Share)	7,801	8,444	4,803	4,893	5,166
424 E 43260 142 000 00000 000	SDW - Insurance	20,504	20,069	15,128	15,128	14,863
424 E 43260 143 000 00000 000	SDW - Retirement	4,955	5,250	3,445	3,445	3,689
424 E 43260 144 000 00000 000	SDW - HSA Retirement	690	1,416	1,560	1,560	1,560
424 E 43260 146 000 00000 000	SDW - Work Comp	931	1,720	3,469	3,469	3,840
424 E 43260 148 000 00000 000	SDW - Education/Training	-	-	650	650	650
424 E 43260 149 000 00000 000	SDW - Uniforms	163	48	500	500	500
424 E 43260 210 000 00000 000	SDW - Postage	791	1,188	2,500	2,500	2,500
424 E 43260 220 000 00000 000	SDW - Printing	4,743	2,989	3,000	3,000	3,000
424 E 43260 245 000 00000 000	SDW - Telephone/Internet	663	1,188	1,000	1,000	1,000
424 E 43260 245 000 00000 019	SDW - TELEPHONE-COVID-19	795	-	-	-	-
424 E 43260 251 000 00000 000	SDW - MLGW Collection Fee	26,040	27,836	27,000	27,000	28,000
424 E 43260 259 000 00000 000	SDW - Other Professional Servi	8,732	-	17,000	17,000	17,000
424 E 43260 261 000 00000 000	SDW - Repair & Maintenance Veh	2,612	2,211	8,000	8,000	8,000
424 E 43260 280 000 00000 000	SDW - Travel	-	-	1,000	1,000	1,000
424 E 43260 287 000 00000 000	SDW - Meals & Entertainment	-	-	400	400	400
424 E 43260 289 000 00000 000	SDW - Other Contracted Service	198,656	134,269	220,000	220,000	220,000
424 E 43260 290 000 00000 000	SDW - Contracted Service	872,225	951,963	835,000	835,000	835,000
424 E 43260 290 000 00000 019	SDW - Contracted Service-CARES	52,200	(214)	-	-	-
424 E 43260 295 000 00000 000	SDW - Litter Control	10,695	10,040	25,000	23,830	25,000
424 E 43260 299 000 00000 000	SDW - Contingency	-	-	1,000	355	1,000
424 E 43260 331 000 00000 000	SDW - Gas, Oil, Diesel	12,500	16,106	15,000	15,000	15,000
Total public works expenditues		1,393,512	1,295,439	1,247,625	1,247,625	1,254,048
Capital Outlays						
424 E 43260 941 000 00000 000	SDW - Capital Outlay-Equipment	4,250	53,833	290,000	290,000	-
424 E 43260 944 000 00000 000	SDW - Capital Outlay - Vehicle	30,050	-	-	-	-
424 E 52115 920 000 00000 000	SDW - Building Improvements	278,361	-	-	-	-
Total capital outlays		312,661	53,833	290,000	290,000	-
Total expenditures		1,706,173	1,349,272	1,537,625	1,537,625	1,254,048
Net change in fund balance		(265,136)	(15,319)	(195,111)	(195,111)	154,630
Fund balance, beginning		547,021	281,885	253,080	266,566	71,455
Fund balance, ending		$ 281,885	$ 266,566	$ 57,969	$ 71,455	$ 226,085

DEBT SERVICE DETAIL

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Interest Income						
210 R 36100 000 000 00000 000	Interest Earned - Checking	$ -	$ 2	$ -	$ -	$ -
Total revenues		-	2	-	-	-
EXPENDITURES						
Debt Service - Principal						
210 E 49200 621 000 00000 000	Principal - TMBF #50236	215,000	223,000	206,095	206,095	-
210 E 49200 622 000 00000 000	Principal - TMBF #50538	2,738,000	-	-	-	-
210 E 49200 623 000 00000 000	Principal -TLDA Beverle Rivera	62,988	64,188	65,412	65,412	66,660
210 E 49200 624 000 00000 000	Principal - Shelby County	54,672	54,946	55,222	55,222	55,498
210 E 49200 625 000 00000 000	Principal - 20M CONs, 2015	14,350,000	-	-	-	-
210 E 49200 628 000 00000 000	Principal - 2019 Loan	-	43,500,000	-	-	-
210 E 49200 650 000 00000 000	Principal - 2021 USDA Refunding	-	238,487	243,555	243,555	248,731
210 E 49200 651 000 00000 000	Principal - 2022 CON - New Canada	-	1,519,228	7,500,000	9,980,772	-
210 E 49200 653 000 00000 000	Principal - 2022 USDA High Sch	-	-	670,679	670,679	685,426
Total debt service - principal		17,420,660	45,599,849	8,740,963	11,221,735	1,056,315
Debt Service - Interest and Fiscal Charges						
210 E 49400 641 000 00000 000	Interest - 2004 TMBF #50236	1,454	1,267	510	510	-
210 E 49400 642 000 00000 000	Interest - 2008 TMBF #50538	5,942	-	-	-	-
210 E 49400 643 000 00000 000	Interest - TLDA Beverle Rivera	26,556	25,356	25,668	25,668	24,336
210 E 49400 644 000 00000 000	Interest - Shelby County Schoo	1,665	1,391	1,115	1,115	839
210 E 49400 645 000 00000 000	Interest - 20M CONs, Series 20	686,900	-	-	-	-
210 E 49400 648 000 00000 000	Interest - 2019 Loan	674,250	657,394	-	-	-
210 E 49400 650 000 00000 000	Interest - 2021 USDA Refunding	-	314,383	309,315	309,315	304,139
210 E 49400 651 000 00000 000	Interest - 2022 CON - New Canada	-	3,953	9,166	12,198	-
210 E 49400 653 000 00000 000	INT - 2022 USDA High School	-	-	1,130,138	1,130,138	1,115,562
210 E 49500 691 000 00000 000	Loan Fees - 2004 TMBF #50236	4,697	3,431	4,800	4,800	-
210 E 49500 692 000 00000 000	Loan Fees - 2008 TMBF #50538	15,682	-	-	-	-
210 E 49500 693 000 00000 000	Loan Fees - TLDA Beverle River	1,680	1,608	1,600	1,600	-
210 E 49500 694 015 00000 000	COI - CON 2015 Refi - USDA	34,000	-	-	-	-
210 E 49500 651 015 00000 000	COI - CON Series 2022	-	82,960	-	-	-
210 E 49500 653 000 00000 000	COI - 2022 USDA High School	-	69,420	-	-	-
210 E 49500 695 000 00000 000	Loan Fees - CON Series 2015	400	-	-	-	-
Total debt service - interest and fiscal charges		1,453,226	1,161,163	1,482,312	1,485,344	1,444,876
Total expenditures		18,873,886	46,761,012	10,223,275	12,707,079	2,501,191
Excess (deficiency) of revenues over (under) expenditures		(18,873,886)	(46,761,010)	(10,223,275)	(12,707,079)	(2,501,191)
OTHER FINANCING SOURCES (USES)						
Transfers In						
210 R 37950 000 000 00000 000	Transfer In from General Fund	18,873,886	46,761,012	10,223,275	12,707,079	2,501,191
Total other financing sources (uses)		18,873,886	46,761,012	10,223,275	12,707,079	2,501,191
Net change in fund balance		-	2	-	-	-
Fund balance, beginning		43	43	45	45	45
Fund balance, ending		$ 43	$ 45	$ 45	$ 45	$ 45

BUDGET - FIRST READING GENERAL PURPOSE SCHOOL FUND DETAIL

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
REVENUES						
Property Taxes						
141 R 40110 000 000 00000 000	Current Year Property Tax	$ 4,436,271	$ 4,570,754	$ 5,169,751	$ 5,169,751	$ 5,717,107
141 R 40120 000 000 00000 000	Trustee's Collection - Prior Y	43,724	(18,171)	67,000	67,000	70,000
141 R 40130 000 000 00000 000	Chancery & Circuit Court - Pri	42,995	38,927	40,000	40,000	40,000
141 R 40162 000 000 00000 000	Pilot - Current TPSC	391,003	398,355	360,000	360,000	360,000
141 R 40163 000 000 00000 000	Delinquent/Other In Lieu of TA	(111)	(2,481)	-	-	-
Total property taxes		4,913,882	4,987,384	5,636,751	5,636,751	6,187,107
Local Sales Taxes						
141 R 40210 000 000 00000 000	Local Option Sales Taxes	2,552,449	2,882,788	3,206,230	3,206,230	3,879,538
Total local sales taxes		2,552,449	2,882,788	3,206,230	3,206,230	3,879,538
Intergovernmental						
141 R 40240 000 000 00000 000	Privilege & Wheel Tax	436,911	312,215	479,577	479,577	480,000
141 R 40270 000 000 00000 000	Business Tax	5,795	6,387	5,000	5,000	5,000
141 R 46511 000 000 00000 000	Basic Education Program	9,999,000	10,359,707	11,403,152	11,403,152	-
141 R 46510 000 000 00000 000	Tennessee Investment In Student Ach	-	-	-	-	13,481,950
141 R 46590 000 000 00000 000	Other State Education Funds	89,341	-	-	-	-
141 R 46590 000 901 00000 000	Summer Learning Camps	-	165,893	181,261	181,261	-
141 R 46590 000 904 00000 000	Summer Camps	-	-	-	254,721	-
141 R 46590 000 902 00000 000	Bridge Camps	-	71,041	77,718	77,718	-
141 R 46590 000 903 00000 000	Stream Camps	-	48,587	51,789	51,789	-
141 R 46610 000 000 00000 000	Career Ladder Program	18,456	21,762	20,000	20,000	20,000
141 R 46850 000 000 00000 000	Mixed Drink Tax	383	-	-	-	-
141 R 47990 000 000 00000 701	Impact Aid	-	-	-	-	32,000
141 R 49950 000 000 00000 000	Shelby County MOE	-	-	73,015	73,015	73,015
Total intergovernmental		10,549,886	10,985,592	12,291,512	12,546,233	14,091,965
Charges for Services						
141 R 43517 000 000 00000 000	Tuition - Other	12,050	13,400	15,000	15,000	20,000
141 R 44120 000 000 00000 000	Lease/Rentals	22,527	25,772	22,000	22,000	23,000
Total charges for services		34,577	39,172	37,000	37,000	43,000
Interest Income						
141 R 44111 000 000 00000 000	Interest on Checking	5,168	4,189	4,500	4,500	4,500
141 R 44530 000 000 00000 000	Insurance Recovery	-	-	-	-	-
Total interest income		5,168	4,189	4,500	4,500	4,500
Other Income						
141 R 44170 000 000 00000 000	Miscellaneous Refunds	33,004	42,352	50,000	50,000	55,000
Total other income		33,004	42,352	50,000	50,000	55,000
Total revenues		18,088,966	18,941,477	21,225,993	21,480,714	24,261,110
EXPENDITURES						
Education Expenditures						
141 E 71100 116 310 00116 000	Teachers	3,724,113	3,826,779	4,005,000	3,805,000	3,896,401
141 E 71100 116 310 02000 000	Teachers	2,602,257	2,670,444	2,890,000	2,930,000	3,116,111
141 E 71100 116 310 03000 000	Teachers	-	-	1,000,000	884,000	1,587,112
141 E 71100 116 901 00116 000	Teachers	42,814	155,693	96,320	96,320	-
141 E 71100 116 902 02000 000	Teachers	17,912	63,826	40,800	40,800	-
141 E 71100 116 903 00116 000	Teachers	7,138	25,555	15,680	15,680	-
141 E 71100 116 904 02000 000	Teachers	-	-	-	40,800	-
141 E 71100 116 904 00116 000	Teachers	-	-	-	-	-
141 E 71100 117 310 00116 000	Career Ladder	9,000	9,510	9,000	9,000	9,000
141 E 71100 117 310 02000 000	Career Ladder	1,600	2,600	5,000	5,000	5,000
141 E 71100 117 310 03000 000	Career Ladder	-	-	3,000	3,000	3,000
141 E 71100 163 310 00116 000	Educational Assistants	148,252	111,381	106,000	106,500	174,475
141 E 71100 163 310 02000 000	Educational Assistants	116,277	58,278	64,000	84,000	126,978
141 E 71100 163 901 00116 000	Educational Assistants	5,489	12,215	9,443	9,443	-
141 E 71100 163 902 02000 000	Educational Assistants	911	1,873	1,903	1,903	-
141 E 71100 163 903 00116 000	Educational Assistants	-	1,753	1,537	1,537	-
141 E 71100 163 904 00116 000	Educational Assistants	-	-	-	9,516	-
141 E 71100 163 904 02000 000	Educational Assistants	-	-	-	1,903	-
141 E 71100 189 310 00116 000	Other Salaries & Wages	63,391	64,964	67,000	67,000	68,997
141 E 71100 189 310 02000 000	Other Salaries & Wages	77,804	64,776	67,000	67,000	68,997
141 E 71100 195 310 00116 000	Sub Teachers-Certified	41,123	44,560	-	-	-
141 E 71100 195 310 01000 000	Sub Teachers-Certified	-	-	50,000	70,000	85,000
141 E 71100 198 310 00116 000	Sub Teachers-Non-Certified	125,019	147,620	-	-	-

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 71100 198 310 01000 000	Sub Teachers-Non-Certified	$ -	$ -	$ 125,000	$ 170,000	$ 180,000
141 E 71100 201 310 00116 000	Social Security	236,027	239,452	271,000	271,000	257,230
141 E 71100 201 310 01000 000	Social Security	-	-	-	-	16,430
141 E 71100 201 310 02000 000	Social Security	159,520	159,849	188,000	188,000	205,659
141 E 71100 201 310 03000 000	Social Security	-	-	62,000	62,000	98,587
141 E 71100 201 901 00116 000	Social Security	3,266	10,087	6,557	6,557	-
141 E 71100 201 902 02000 000	Social Security	1,571	3,919	2,648	2,648	-
141 E 71100 201 903 00116 000	Social Security	545	1,639	1,067	1,067	-
141 E 71100 201 904 00116 000	Social Security	-	-	-	6,071	-
141 E 71100 201 904 02000 000	Social Security	-	-	-	2,648	-
141 E 71100 204 310 00116 000	State Retirement	285,776	320,000	380,000	380,000	373,399
141 E 71100 204 310 01000 000	State Retirement	-	-	-	-	23,850
141 E 71100 204 310 02000 000	State Retirement	248,567	249,937	263,000	263,000	298,538
141 E 71100 204 310 03000 000	State Retirement	-	-	86,900	86,900	143,110
141 E 71100 204 901 00116 000	State Retirement	4,816	13,291	11,243	11,243	-
141 E 71100 204 902 02000 000	State Retirement	1,974	5,048	4,298	4,298	-
141 E 71100 204 903 00116 000	State Retirement	803	2,178	1,830	1,830	-
141 E 71100 204 904 00116 000	State Retirement	-	-	-	9,581	-
141 E 71100 204 904 02000 000	State Retirement	-	-	-	4,298	-
141 E 71100 206 310 00116 000	Life Insurance	11,668	11,780	16,000	16,000	20,000
141 E 71100 206 310 02000 000	Life Insurance	8,195	8,392	11,000	11,000	15,000
141 E 71100 206 310 03000 000	Life Insurance	-	-	5,000	5,000	9,000
141 E 71100 207 310 00116 000	Medical Insurance	482,090	500,504	690,000	614,879	604,670
141 E 71100 207 310 02000 000	Medical Insurance	389,961	359,620	470,000	470,000	460,000
141 E 71100 207 310 03000 000	Medical Insurance	-	-	255,000	255,000	200,000
141 E 71100 208 000 00000 000	Dental Insurance	92	-	-	-	-
141 E 71100 212 310 00116 000	Employer Medicare	56,002	57,283	65,000	65,000	60,159
141 E 71100 212 310 01000 000	Employer Medicare	-	-	-	-	3,843
141 E 71100 212 310 02000 000	Employer Medicare	37,952	38,048	50,000	50,000	48,098
141 E 71100 212 310 03000 000	Employer Medicare	-	-	14,500	14,500	23,057
141 E 71100 212 901 00116 000	Medicare	764	2,359	1,534	1,534	-
141 E 71100 212 902 02000 000	Medicare	309	917	619	619	-
141 E 71100 212 903 00116 000	Medicare	127	383	250	250	-
141 E 71100 212 904 00116 000	Medicare	-	-	-	1,420	-
141 E 71100 212 904 02000 000	Medicare	-	-	-	619	-
141 E 71100 217 310 00116 000	SRT Rate	22,885	22,605	25,000	25,000	30,000
141 E 71100 217 310 02000 000	SRT Rate	16,801	18,327	20,000	20,000	25,000
141 E 71100 217 310 03000 000	SRT Rate	-	-	8,000	8,000	12,000
141 E 71100 217 901 00116 000	SRT Rate	-	635	-	-	-
141 E 71100 217 902 02000 000	SRT Rate	-	237	-	-	-
141 E 71100 217 903 00116 000	SRT Rate	-	106	-	-	-
141 E 71100 311 310 00116 000	Contracts w Other School Systems	161,575	203,230	-	-	-
141 E 71100 311 310 03000 000	Contracts w Otr School System	-	-	130,000	130,000	110,000
141 E 71100 312 310 00116 000	Contracts w Private Agencies	2,500	17,873	17,000	17,000	15,000
141 E 71100 312 310 02000 000	Contracts w Private Agencies	2,500	9,733	10,000	10,000	15,000
141 E 71100 312 310 03000 000	Contracts w Private Agencies	-	-	10,000	10,000	15,000
141 E 71100 399 310 00116 000	Other Contracted Services	10,080	7,143	15,000	15,000	10,000
141 E 71100 399 310 02000 000	Other Contracted Services	1,900	5,830	10,000	10,000	10,000
141 E 71100 399 310 03000 000	Other Contracted Services	-	-	5,000	5,000	10,000
141 E 71100 429 310 00116 000	Instructional Supplies & Mater	1,006	12,483	25,000	25,000	45,000
141 E 71100 429 310 02000 000	Instructional Supplies & Mater	150	8,230	20,000	20,907	45,000
141 E 71100 429 310 03000 000	Instructional Supplies & Mater	-	-	8,000	8,000	20,000
141 E 71100 429 901 00116 000	Instructional Supplies	19,085	12,284	19,220	19,220	-
141 E 71100 429 902 02000 000	Instructional Supplies	1,022	2,806	1,593	1,593	-
141 E 71100 429 903 00116 000	Instructional Supplies	13,469	23,027	20,000	20,000	-
141 E 71100 429 904 00116 000	Instructional Supplies	-	-	-	9,383	-
141 E 71100 429 904 02000 000	Instructional Supplies	-	-	-	1,000	-
141 E 71100 449 310 00116 000	Textbooks	48,277	57,067	70,000	70,000	170,000
141 E 71100 449 310 02000 000	Textbooks	42,840	70,000	75,000	54,693	34,200
141 E 71100 449 310 03000 000	Textbooks	-	-	30,000	-	20,000
141 E 71100 471 310 00116 000	Software	21,832	17,202	35,000	35,000	50,000
141 E 71100 471 310 02000 000	Software	10,688	4,358	35,000	34,400	50,000
141 E 71100 471 310 03000 000	Software	-	-	90,000	90,000	40,000
141 E 71100 499 310 00116 000	Other Supplies & Materials	8,000	10,000	15,000	15,000	15,000
141 E 71100 499 310 02000 000	Other Supplies & Materials	8,000	10,000	15,000	15,000	15,000
141 E 71100 499 310 03000 000	Other Supplies & Materials	-	-	7,000	7,000	10,000
141 E 71100 524 310 03000 000	Inservice/Staff Development	-	-	-	-	10,000

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 71100 722 310 00116 000	Reg Inst Equipment	$ 5,972	$ 24,799	$ 25,000	$ 25,000	$ 108,000
141 E 71100 722 310 02000 000	Reg Inst Equipment	6,944	-	100,000	120,000	90,000
141 E 71100 722 310 03000 000	Reg Inst Equipment	-	27,596	-	30,000	90,000
141 E 71100 722 903 00116 000	Reg Inst Equipment	-	15,283	8,337	8,337	-
141 E 71100 722 904 00116 000	Equipment	-	-	-	19,871	-
141 E 71100 722 904 02000 000	Equipment	-	-	-	-	-
141 E 71200 116 320 00116 000	Teachers	335,416	417,070	427,000	450,000	524,541
141 E 71200 116 320 02000 000	Teachers	221,060	227,784	238,000	245,000	252,399
141 E 71200 116 320 03000 000	Teachers	-	-	70,000	75,000	137,919
141 E 71200 117 320 00116 000	Career Ladder	-	-	-	-	-
141 E 71200 127 320 00116 000	Career Ladder Extended Contrac	4,400	4,400	-	5,000	5,000
141 E 71200 127 320 02000 000	Career Ladder Extended Contrac	3,900	4,000	-	7,000	5,000
141 E 71200 127 320 03000 000	Career Ladder Extended Contrac	-	-	-	-	2,000
141 E 71200 163 320 00116 000	Educational Assistants	242,046	269,357	293,000	370,000	347,518
141 E 71200 163 320 02000 000	Educational Assistants	95,937	96,179	98,000	98,000	99,917
141 E 71200 163 320 03000 000	Educational Assistants	-	-	25,000	25,000	24,676
141 E 71200 171 320 01000 000	Speech Pathologist	68,739	121,615	126,000	126,000	128,782
141 E 71200 201 320 00116 000	Social Security	32,729	38,976	45,000	77,000	54,378
141 E 71200 201 320 01000 000	Social Security	4,269	7,410	9,000	9,000	7,984
141 E 71200 201 320 02000 000	Social Security	17,522	18,031	22,000	38,000	22,154
141 E 71200 201 320 03000 000	Social Security	-	-	5,890	5,890	10,205
141 E 71200 204 320 00116 000	State Retirement	42,899	52,732	68,000	104,500	78,935
141 E 71200 204 320 01000 000	State Retirement	7,042	10,832	15,000	15,000	11,590
141 E 71200 204 320 02000 000	State Retirement	25,261	26,740	35,000	55,000	32,158
141 E 71200 204 320 03000 000	State Retirement	-	-	10,000	10,000	14,814
141 E 71200 206 320 00116 000	Life Insurance	1,761	2,049	2,500	3,500	4,000
141 E 71200 206 320 01000 000	Life Insurance	207	368	700	700	1,000
141 E 71200 206 320 02000 000	Life Insurance	963	994	2,200	1,700	2,000
141 E 71200 206 320 03000 000	Life Insurance	-	-	-	500	1,000
141 E 71200 207 320 00116 000	Medical Insurance	111,260	128,765	160,000	177,500	177,500
141 E 71200 207 320 01000 000	Medical Insurance	-	6,856	12,000	12,000	12,000
141 E 71200 207 320 02000 000	Medical Insurance	64,224	64,224	90,000	90,000	50,000
141 E 71200 207 320 03000 000	Medical Insurance	-	-	18,000	18,000	18,000
141 E 71200 212 320 00116 000	Employer Medicare	7,654	9,115	10,500	22,500	12,717
141 E 71200 212 320 01000 000	Employer Medicare	998	1,733	3,000	3,000	1,867
141 E 71200 212 320 02000 000	Employer Medicare	4,098	4,217	5,000	9,000	5,181
141 E 71200 212 320 03000 000	Employer Medicare	-	-	1,400	1,400	1,500
141 E 71200 217 320 00116 000	SRT Rate	2,126	2,209	3,000	3,000	3,000
141 E 71200 217 320 01000 000	SRT Rate	-	1,025	2,500	2,500	2,500
141 E 71200 217 320 02000 000	SRT Rate	978	1,076	2,000	2,000	2,000
141 E 71200 217 320 03000 000	SRT Rate	-	-	1,000	1,000	1,000
141 E 71200 312 320 00116 000	Contracts W Private Agencies	52,500	70,113	70,000	70,000	40,000
141 E 71200 312 320 02000 000	Contracts W Private Agencies	-	-	-	-	15,000
141 E 71200 312 320 03000 000	Contracts W Private Agencies	-	-	-	-	15,000
141 E 71200 320 000 00116 000	Dues & Memberships	-	-	150	150	150
141 E 71200 320 000 02000 000	Dues & Memberships	-	-	150	150	150
141 E 71200 320 000 03000 000	Dues & Memberships	-	-	-	-	150
141 E 71200 399 320 00116 000	Other Contracted Services	900	900	2,000	2,000	-
141 E 71200 429 320 00116 000	Instructional Supplies & Mater	7,500	2,828	8,000	8,000	8,000
141 E 71200 429 320 02000 000	Instructional Supplies & Mater	3,349	1,892	8,000	8,000	4,000
141 E 71200 429 320 03000 000	Instructional Supplies & Mater	-	-	-	-	4,000
141 E 71200 499 320 00116 000	Other Supplies & Materials	694	2,000	2,500	2,500	5,000
141 E 71200 499 320 02000 000	Other Supplies & Materials	-	1,674	3,500	3,500	5,000
141 E 71200 499 320 03000 000	Other Supplies & Materials	-	-	-	-	2,500
141 E 71200 725 320 00116 000	Special Education Equipment	2,500	2,500	2,500	2,500	2,500
141 E 71200 725 320 02000 000	Special Education Equipment	2,500	2,500	2,500	2,500	2,500
141 E 71200 725 320 02000 001	Special Education Equipment	-	-	2,500	-	2,500
141 E 71300 429 401 03000 000	Instructional Supplies & Mater	-	-	-	-	2,400
141 E 71300 429 402 03000 000	Instructional Supplies & Mater	-	-	-	-	1,300
141 E 71300 722 401 03000 000	Equipment	-	-	-	-	15,000
141 E 71300 722 402 03000 000	Equipment	-	-	-	-	6,200
141 E 71900 188 000 00000 000	Bonus Pay	43,711	500	-	276,000	-
141 E 71900 188 000 00116 000	Bonus Pay	23,700	26,850	35,000	35,000	35,000
141 E 71900 188 000 02000 000	Bonus Pay	22,050	24,100	25,000	25,000	20,000
141 E 71900 188 000 03000 000	Bonus Pay	-	-	-	-	5,000
141 E 71900 189 000 00000 000	Coaching Stipends	-	-	-	-	-
141 E 71900 189 000 02000 000	Coaching Stipends	48,390	77,604	256,000	206,000	175,000

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 71900 189 000 03000 000	Coaching Stipends	$ -	$ -	$ -	$ 50,000	$ 228,578
141 E 71900 201 000 00000 000	Social Security	19,966	26	-	17,266	-
141 E 71900 201 000 00116 000	Social Security	1,372	1,551	2,170	2,170	2,170
141 E 71900 201 000 02000 000	Social Security	3,889	4,948	17,500	13,500	12,090
141 E 71900 201 000 03000 000	Social Security	-	-	-	4,000	14,482
141 E 71900 204 000 00000 000	State Retirement	27,228	2	-	24,979	-
141 E 71900 204 000 00116 000	State Retirement	2,190	2,430	3,100	3,100	3,150
141 E 71900 204 000 02000 000	State Retirement	6,109	7,514	25,000	17,500	17,550
141 E 71900 204 000 03000 000	State Retirement	-	-	-	5,000	21,022
141 E 71900 206 000 02000 000	Life Insurance	-	-	-	-	-
141 E 71900 212 000 00000 000	Employer Medicare	4,854	6	-	4,498	-
141 E 71900 212 000 00116 000	Employer Medicare	321	363	600	600	508
141 E 71900 212 000 02000 000	Employer Medicare	925	1,196	4,100	3,100	2,828
141 E 71900 212 000 03000 000	Employer Medicare	-	-	-	1,000	3,387
141 E 71900 217 000 00000 000	SRT Rate	1,609	23	-	1,000	-
141 E 71900 217 000 00116 000	SRT Rate	149	203	-	500	500
141 E 71900 217 000 02000 000	SRT Rate	308	564	-	500	500
141 E 71900 217 000 03000 000	SRT Rate	-	-	-	500	500
141 E 72100 160 625 00116 000	Guards	-	-	-	-	43,835
141 E 72100 201 625 00116 000	Social Security	-	-	-	-	2,718
141 E 72100 204 625 00116 000	State Retirement	-	-	-	-	3,945
141 E 72100 206 625 00116 000	Life Insurance	-	-	-	-	200
141 E 72100 207 625 00116 000	Medical Insurance	-	-	-	-	7,000
141 E 72100 212 625 00116 000	Medicare	-	-	-	-	636
141 E 72100 499 625 00116 000	Other Supplies & Materials	-	-	-	-	1,500
141 E 72100 524 625 00116 000	In-Service/Staff Development	-	-	-	-	1,000
141 E 72120 105 620 01000 000	Supervisor/Director	-	-	13,000	16,500	17,786
141 E 72120 105 620 01000 600	Supervisor/Director	-	-	-	-	55,800
141 E 72120 131 620 00116 000	Medical Personnel	34,525	-	33,000	36,100	48,394
141 E 72120 131 620 02000 000	Medical Personnel	29,398	-	37,000	37,000	48,394
141 E 72120 131 620 03000 000	Medical Personnel	-	-	-	-	13,636
141 E 72120 131 901 00116 000	Nurses	1,667	1,706	4,193	4,193	-
141 E 72120 131 902 02000 000	Nurses	1,657	2,529	3,380	3,380	-
141 E 72120 131 903 00116 000	Nurses	278	529	683	683	-
141 E 72120 131 904 00116 000	Nurses	-	-	-	3,380	-
141 E 72120 131 904 02000 000	Nurses	-	-	-	3,380	-
141 E 72120 189 620 00116 000	Other Salaries & Wages	36,254	34,442	29,000	29,000	29,611
141 E 72120 189 620 02000 000	Other Salaries and Wages	28,258	28,841	30,000	30,000	29,970
141 E 72120 189 620 03000 000	Other Salaries & Wages	-	-	-	29,000	29,217
141 E 72120 201 620 00116 000	Social Security	4,345	1,968	4,030	4,030	4,836
141 E 72120 201 620 01000 000	Social Security	(17)	-	1,000	1,000	1,103
141 E 72120 201 620 01000 600	Social Security	-	-	-	-	3,700
141 E 72120 201 620 02000 000	Social Security	3,519	1,789	4,200	4,200	4,859
141 E 72120 201 620 03000 000	Social Security	-	-	-	1,800	2,657
141 E 72120 201 901 00116 000	Social Security	103	103	260	260	-
141 E 72120 201 902 02000 000	Social Security	103	140	210	210	-
141 E 72120 201 903 00116 000	Social Security	17	33	42	42	-
141 E 72120 201 904 00116 000	Social Security	-	-	-	210	-
141 E 72120 201 904 02000 000	Social Security	-	-	-	210	-
141 E 72120 204 620 00116 000	State Retirement	3,121	1,388	5,000	5,000	7,020
141 E 72120 204 620 01000 000	State Retirement	-	-	1,400	1,400	1,601
141 E 72120 204 620 01000 600	State Retirement	-	-	-	-	5,300
141 E 72120 204 620 02000 000	State Retirement	3,457	2,563	5,000	5,000	7,053
141 E 72120 204 620 03000 000	State Retirement	-	-	-	1,500	3,857
141 E 72120 204 901 00116 000	State Retirement	-	-	377	377	-
141 E 72120 204 902 02000 000	State Retirement	-	-	348	348	-
141 E 72120 204 903 00116 000	State Retirement	-	2	61	61	-
141 E 72120 204 904 00116 000	State Retirement	-	-	-	348	-
141 E 72120 204 904 02000 000	State Retirement	-	-	-	348	-
141 E 72120 206 620 00116 000	Life Insurance	189	6	300	300	500
141 E 72120 206 620 01000 000	Life Insurance	-	-	200	200	400
141 E 72120 206 620 01000 600	Life Insurance	-	-	-	-	300
141 E 72120 206 620 02000 000	Life Insurance	193	87	300	300	500
141 E 72120 206 620 03000 000	Life Insurance	-	-	-	150	300
141 E 72120 207 620 00116 000	Medical Insurance	16,707	358	23,500	23,500	10,000
141 E 72120 207 620 01000 000	Medical Insurance	-	-	8,000	8,000	10,000
141 E 72120 207 620 01000 600	Medical Insurance	-	-	-	-	7,000

BUDGET - FIRST READING GENERAL PURPOSE SCHOOL FUND DETAIL

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72120 207 620 02000 000	Medical Insurance	$ -	$ -	$ 23,500	$ 16,900	$ -
141 E 72120 212 620 00116 000	Employer Medicare	1,016	460	1,000	1,000	1,131
141 E 72120 212 620 01000 000	Employer Medicare	(4)	-	250	250	258
141 E 72120 212 620 01000 600	Medicare	-	-	-	-	900
141 E 72120 212 620 02000 000	Employer Medicare	823	419	1,000	1,000	1,136
141 E 72120 212 620 03000 000	Employer Medicare	-	-	-	500	621
141 E 72120 212 901 00116 000	Medicare	24	24	61	61	-
141 E 72120 212 902 02000 000	Medicare	24	33	49	49	-
141 E 72120 212 903 00116 000	Medicare	4	8	10	10	-
141 E 72120 212 904 00116 000	Medicare	-	-	-	49	-
141 E 72120 212 904 02000 000	Medicare	-	-	-	49	-
141 E 72120 217 620 00116 000	SRT Rate	177	-	-	500	1,000
141 E 72120 217 620 01000 000	SRT Rate	-	-	-	250	500
141 E 72120 217 620 02000 000	SRT Rate	175	-	-	500	1,000
141 E 72120 217 620 03000 000	SRT Rate	-	-	-	-	500
141 E 72120 399 620 01000 000	Other Contracted Services	2,833	1,843	6,000	6,000	6,000
141 E 72120 499 620 00116 000	Other Supplies & Materials	975	1,000	1,000	1,000	1,000
141 E 72120 499 620 02000 000	Other Supplies & Materials	927	1,000	1,000	1,000	1,000
141 E 72120 499 620 03000 000	Other Supplies & Materials	-	-	-	-	1,000
141 E 72120 499 901 00116 000	Other Supplies	-	3,000	1,500	1,500	-
141 E 72120 499 902 02000 000	Other Supplies	-	998	500	500	-
141 E 72120 499 903 00116 000	Other Supplies	-	420	210	210	-
141 E 72120 735 620 00116 000	Health Equipment	36	750	750	750	750
141 E 72120 735 620 02000 000	Health Equipment	-	750	750	750	750
141 E 72120 735 620 03000 000	Health Equipment	-	-	-	-	750
141 E 72120 790 620 00116 000	Other Equipment	2,145	1,706	2,500	1,350	1,500
141 E 72120 790 620 02000 000	Other Equipment	-	1,041	2,500	3,650	1,500
141 E 72120 790 620 03000 000	Other Equipment	-	-	-	-	1,500
141 E 72130 105 901 00116 000	Supervisor	3,840	11,545	7,706	7,706	-
141 E 72130 105 902 02000 000	Supervisor	4,480	13,440	8,960	8,960	-
141 E 72130 105 903 00116 000	Supervisor	640	1,895	1,254	1,254	-
141 E 72130 118 330 01000 000	Instructional Responsibility	131,776	151,588	163,000	163,000	167,719
141 E 72130 123 330 00116 000	Career Ladder	95,883	101,611	105,000	105,000	105,779
141 E 72130 123 330 02000 000	Career Ladder	138,804	133,126	137,000	137,000	170,214
141 E 72130 123 330 03000 000	Guidance Counselors	-	-	84,000	84,000	116,221
141 E 72130 189 330 01000 000	Other Salaries & Wages	-	-	-	-	78,949
141 E 72130 201 330 00116 000	Social Security	5,403	5,773	6,600	6,600	6,558
141 E 72130 201 330 01000 000	Social Security	8,016	9,243	11,000	11,000	15,293
141 E 72130 201 330 02000 000	Social Security	8,201	7,256	9,000	9,000	10,553
141 E 72130 201 330 03000 000	Social Security	-	-	5,500	5,500	7,206
141 E 72130 201 901 00116 000	Social Security	238	716	478	478	-
141 E 72130 201 902 02000 000	Social Security	28	833	556	556	-
141 E 72130 201 903 00116 000	Social Security	40	117	78	78	-
141 E 72130 204 330 00116 000	State Retirement	6,730	7,123	10,000	10,000	9,520
141 E 72130 204 330 01000 000	State Retirement	13,500	15,614	16,000	16,000	22,200
141 E 72130 204 330 02000 000	State Retirement	14,221	13,712	12,000	12,000	15,319
141 E 72130 204 330 03000 000	State Retirement	-	-	8,000	8,000	10,460
141 E 72130 204 901 00116 000	State Retirement	395	1,189	794	794	-
141 E 72130 204 902 02000 000	State Retirement	461	1,384	923	923	-
141 E 72130 204 903 00116 000	State Retirement	66	195	129	129	-
141 E 72130 206 330 00116 000	Life Insurance	294	300	500	500	1,000
141 E 72130 206 330 01000 000	Life Insurance	375	456	900	900	1,500
141 E 72130 206 330 02000 000	Life Insurance	414	402	700	700	1,000
141 E 72130 206 330 03000 000	Life Insurance	-	-	700	700	1,000
141 E 72130 207 330 00116 000	Medical Insurance	18,833	18,638	19,000	19,000	10,000
141 E 72130 207 330 01000 000	Medical Insurance	6,856	6,856	10,500	10,500	10,000
141 E 72130 207 330 02000 000	Medical Insurance	11,977	28,684	40,000	40,000	50,000
141 E 72130 207 330 03000 000	Medical Insurance	-	-	-	-	10,000
141 E 72130 212 330 00116 000	Employer Medicare	1,264	1,350	1,600	1,600	1,534
141 E 72130 212 330 01000 000	Employer Medicare	1,875	2,162	2,500	2,500	3,577
141 E 72130 212 330 02000 000	Employer Medicare	1,918	1,697	2,100	2,100	2,468
141 E 72130 212 330 03000 000	Employer Medicare	-	-	1,300	1,300	1,685
141 E 72130 212 901 00116 000	Medicare	56	167	112	112	-
141 E 72130 212 902 02000 000	Medicare	65	195	130	130	-
141 E 72130 212 903 00116 000	Medicare	9	27	18	18	-
141 E 72130 217 330 00116 000	SRT Rate	1,900	2,022	2,500	2,500	2,500
141 E 72130 217 330 01000 000	SRT Rate	-	-	-	-	2,500

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72130 322 330 00116 000	Evaluation & Testing	$ 5,100	$ -	$ 6,000	$ 6,000	$ 6,000
141 E 72130 322 330 02000 000	Evaluation & Testing	300	-	6,000	6,000	6,000
141 E 72130 322 330 03000 000	Evaluation & Testing	-	-	-	-	3,000
141 E 72130 499 330 00116 000	Other Supplies & Materials	258	232	2,500	2,500	2,500
141 E 72130 499 330 02000 000	Other Supplies & Materials	9	1,360	3,500	3,069	2,500
141 E 72130 499 330 03000 000	Other Supplies & Materials	-	-	-	-	2,500
141 E 72130 524 330 00116 000	In-Service/Staff Development	480	1,055	2,500	2,500	2,500
141 E 72130 524 330 02000 000	In-Service/Staff Development	480	1,055	2,500	2,500	2,500
141 E 72130 524 330 03000 000	In-Service/Staff Development	-	-	1,500	1,500	2,500
141 E 72130 790 330 00116 000	Other Equipment	223	-	1,000	1,000	1,500
141 E 72130 790 330 02000 000	Other Equipment	223	498	1,000	1,431	1,500
141 E 72130 790 330 03000 000	Other Equipment	-	-	1,000	1,000	1,500
141 E 72210 105 335 01000 000	Supervisor/Director	63,789	148,285	215,000	215,000	183,610
141 E 72210 117 335 00116 000	Carrer Ladder	1,000	1,000	1,000	1,000	1,000
141 E 72210 129 335 00116 000	Librarian(s)	66,352	67,679	70,000	69,300	71,104
141 E 72210 129 335 02000 000	Librarian(s)	54,650	45,239	59,000	59,700	62,738
141 E 72210 189 335 00116 000	Other Salaries & Wages	82,607	84,159	86,000	86,000	80,875
141 E 72210 189 335 02000 000	Other Salaries & Wages	68,294	17,685	80,000	80,000	80,875
141 E 72210 196 335 01000 000	In-Service Training	-	-	2,000	2,000	-
141 E 72210 201 335 00116 000	Social Security	9,019	9,228	10,000	10,000	5,076
141 E 72210 201 335 01000 000	Social Security	3,963	8,845	14,000	14,000	11,384
141 E 72210 201 335 02000 000	Social Security	6,911	3,485	9,000	9,000	8,904
141 E 72210 204 335 00116 000	State Retirement	15,363	15,742	15,000	15,000	13,768
141 E 72210 204 335 01000 000	State Retirement	6,543	15,273	19,000	19,000	16,525
141 E 72210 204 335 02000 000	State Retirement	10,833	4,993	13,000	13,000	12,925
141 E 72210 206 335 00116 000	Life Insurance	438	443	800	800	1,000
141 E 72210 206 335 01000 000	Life Insurance	197	469	800	800	1,000
141 E 72210 206 335 02000 000	Life Insurance	360	184	800	800	1,000
141 E 72210 207 335 00116 000	Medical Insurance	13,712	13,712	18,000	18,000	25,000
141 E 72210 207 335 01000 000	Medical Insurance	-	9,581	18,000	18,000	20,000
141 E 72210 207 335 02000 000	Medical Insurance	23,564	13,349	30,000	30,000	30,000
141 E 72210 212 335 00116 000	Employer Medicare	2,109	2,158	2,500	2,500	2,218
141 E 72210 212 335 01000 000	Employer Medicare	927	2,069	3,000	3,000	2,662
141 E 72210 212 335 02000 000	Employer Medicare	1,616	815	2,200	2,200	2,082
141 E 72210 217 335 02000 000	SRT Rate	1,083	900	1,200	1,200	1,200
141 E 72210 355 335 00116 000	Travel	743	-	-	-	-
141 E 72210 432 335 00116 000	Library Books/Media	3,938	3,868	4,000	4,000	4,000
141 E 72210 432 335 02000 000	Library Books/Media	3,919	3,499	4,000	4,000	4,000
141 E 72210 432 335 03000 000	Library Books/Media	-	-	4,000	4,000	4,000
141 E 72210 499 335 00116 000	Other Supplies & Materials	1,100	-	2,500	2,500	2,500
141 E 72210 499 335 02000 000	Other Supplies & Materials	1,100	204	2,500	2,500	2,500
141 E 72210 499 335 03000 000	Other Supplies & Materials	-	-	1,000	1,000	2,500
141 E 72210 524 335 00116 000	In-Service/Staff Development	350	-	1,000	1,000	1,000
141 E 72210 524 335 01000 000	In-Service/Staff Development	-	-	1,000	1,000	5,000
141 E 72210 524 335 02000 000	In-Service/Staff Development	-	-	2,000	2,000	1,000
141 E 72210 524 335 03000 000	In-Service/Staff Development	-	-	-	-	1,000
141 E 72210 599 335 00116 000	Other Charges	-	255	-	-	-
141 E 72210 599 335 01000 000	Other Charges	-	-	10,000	10,000	10,000
141 E 72210 599 335 02000 000	Other Charges	1,144	1,022	-	-	-
141 E 72220 105 350 01000 000	Supervisor/Director	101,356	104,997	110,000	110,000	113,697
141 E 72220 117 350 01000 000	Career Ladder	-	-	-	-	-
141 E 72220 124 350 01000 000	Psychological Personnel	79,388	82,191	86,000	85,500	88,096
141 E 72220 161 350 01000 000	Secretary(s)	-	-	-	-	-
141 E 72220 162 350 00116 000	Clerical Personnel	32,958	33,673	34,000	34,500	35,617
141 E 72220 162 350 01000 000	Clerical Personnel	-	-	-	-	-
141 E 72220 162 350 02000 000	Clerical Personnel	31,685	32,697	34,000	39,000	33,998
141 E 72220 162 350 03000 000	Clerical Personnel	-	-	-	-	34,342
141 E 72220 201 350 00116 000	Social Security	1,714	1,749	2,500	2,500	2,208
141 E 72220 201 350 01000 000	Social Security	11,208	11,621	12,500	12,500	12,511
141 E 72220 201 350 02000 000	Social Security	1,970	2,002	2,500	2,500	2,208
141 E 72220 201 350 03000 000	Social Security	-	-	-	-	2,129
141 E 72220 204 350 00116 000	State Retirement	1,417	1,448	3,000	3,000	3,206
141 E 72220 204 350 01000 000	State Retirement	15,928	16,529	19,000	19,000	18,161
141 E 72220 204 350 02000 000	State Retirement	1,584	1,635	3,000	3,000	3,060
141 E 72220 204 350 03000 000	State Retirement	-	-	-	-	3,091
141 E 72220 206 350 00116 000	Life Insurance	98	99	400	400	500
141 E 72220 206 350 01000 000	Life Insurance	547	564	900	900	1,000

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72220 206 350 02000 000	Life Insurance	$ 96	$ 99	$ 400	$ 400	$ 500
141 E 72220 206 350 03000 000	Life Insurance	-	-	-	-	500
141 E 72220 207 350 00116 000	Medical Insurance	11,977	11,977	18,000	18,000	20,000
141 E 72220 207 350 01000 000	Medical Insurance	-	-	-	17,041	20,000
141 E 72220 207 350 02000 000	Medical Insurance	6,856	6,856	11,000	11,000	20,000
141 E 72220 212 350 00116 000	Employer Medicare	401	409	500	500	516
141 E 72220 212 350 01000 000	Employer Medicare	2,621	2,718	3,000	3,000	2,926
141 E 72220 212 350 02000 000	Employer Medicare	461	468	500	500	493
141 E 72220 212 350 03000 000	Employer Medicare	-	-	-	-	498
141 E 72220 217 350 01000 000	SRT Rate	1,590	1,664	1,800	1,800	1,800
141 E 72220 399 350 01000 000	Other Contracted Services	24,675	25,868	30,000	30,000	30,000
141 E 72220 499 350 01000 000	Other Supplies & Materials	871	972	1,000	1,000	2,000
141 E 72220 524 350 01000 000	In-Service/Staff Development	614	-	4,000	4,000	4,000
141 E 72250 105 360 01000 000	Supervisor/Director	98,556	100,776	106,000	106,000	110,220
141 E 72250 117 360 01000 000	Carrer Ladder	1,000	1,000	1,000	1,000	1,000
141 E 72250 189 360 01000 000	Other Salaries & Wages	133,733	126,720	132,000	132,000	135,825
141 E 72250 201 360 01000 000	Social Security	13,773	13,452	15,000	15,000	15,317
141 E 72250 204 360 01000 000	State Retirement	16,911	16,819	22,000	22,000	22,234
141 E 72250 206 360 01000 000	Life Insurance	702	684	1,500	1,500	2,000
141 E 72250 206 510 01000 000	Life Insurance	-	-	-	-	-
141 E 72250 207 360 01000 000	Medical Insurance	27,170	25,689	30,000	30,000	30,000
141 E 72250 212 360 01000 000	Employer Medicare	3,221	3,146	3,500	3,500	3,582
141 E 72250 308 360 01000 000	Consultants	-	-	2,000	2,000	2,500
141 E 72250 312 360 01000 000	Contracts With Private Agencies	36,328	60,664	70,000	70,000	100,000
141 E 72250 336 360 01000 000	Maint & Repair-Equipment	1,540	646	5,000	5,000	5,000
141 E 72250 350 360 01000 000	Internet Connectivity	102,998	66,830	140,000	139,520	160,000
141 E 72250 399 360 01000 000	Other Contracted Services	-	219	-	-	-
141 E 72250 471 360 01000 000	Software	28,114	35,480	50,000	33,274	55,000
141 E 72250 524 360 01000 000	In-Service/Staff Development	158	6,157	4,000	4,000	4,000
141 E 72250 599 360 01000 000	Other Charges	8,791	5,209	10,000	8,200	8,200
141 E 72250 701 360 01000 000	Equipment	8,971	(18,129)	20,000	39,006	40,000
141 E 72310 118 110 01000 000	Secretary to Board	1,500	1,500	1,500	1,500	5,000
141 E 72310 189 110 01000 000	Other Salaries & Wages	12,000	12,000	12,000	12,000	12,000
141 E 72310 201 110 01000 000	Social Security	828	828	837	837	1,100
141 E 72310 204 110 01000 000	State Retirement	64	64	500	500	1,600
141 E 72310 206 110 01000 000	Life Insurance	762	869	800	800	1,000
141 E 72310 207 110 01000 000	Medical Insurance	80,158	82,835	150,000	150,000	100,000
141 E 72310 212 110 01000 000	Employer Medicare	194	194	196	196	250
141 E 72310 215 000 00000 000	OPEB-GASB Trust	150,000	677,258	-	-	150,000
141 E 72310 308 110 01000 000	Consultants	-	19,337	-	-	-
141 E 72310 320 110 01000 000	Dues & Memberships	1,258	1,353	2,500	2,500	3,000
141 E 72310 331 110 01000 000	Legal Services	59,202	133,964	100,000	73,339	85,000
141 E 72310 499 110 01000 000	Other Supplies & Materials	892	29	3,000	3,000	3,000
141 E 72310 506 110 01000 000	Liability Insurance	51,870	59,250	75,000	129,685	150,000
141 E 72310 508 110 01000 000	Premium on Corporate Surety B	623	1,344	2,000	2,000	1,000
141 E 72310 513 110 01000 000	Workmen's Compensation Insuran	23,124	25,000	35,000	36,976	45,000
141 E 72310 524 110 01000 000	In-Service/Staff Development	4,313	16,073	15,000	15,917	20,000
141 E 72310 599 110 01000 000	Other Charges	18,657	18,263	25,000	24,083	25,000
141 E 72310 700 000 01000 000	Equipment	-	-	-	5,000	10,000
141 E 72320 101 210 01000 000	County Official/Administrative	160,181	162,365	165,613	165,613	169,000
141 E 72320 161 210 01000 000	Secretary(s)	-	-	-	11,000	37,676
141 E 72320 188 210 01000 000	Bonus Pay	-	7,500	-	10,000	10,000
141 E 72320 201 210 01000 000	Social Security	8,639	8,865	12,000	13,700	13,930
141 E 72320 204 210 01000 000	State Retirement	18,223	19,306	32,000	33,600	20,221
141 E 72320 206 210 01000 000	Life Insurance	450	450	1,000	1,200	1,200
141 E 72320 207 210 01000 000	Medical Insurance	24,455	24,467	33,500	33,500	33,500
141 E 72320 208 210 01000 000	Dental Insurance	1,487	1,524	2,200	2,200	2,200
141 E 72320 212 210 01000 000	Employer Medicare	2,579	2,722	2,800	3,200	3,258
141 E 72320 299 210 01000 000	Other Fringe Benefits	22,034	22,289	18,000	18,000	18,000
141 E 72320 312 210 01000 000	Contracts w/ other agencies	-	3,417	-	-	-
141 E 72320 320 210 01000 000	Dues & Memberships	3,263	6,493	8,000	8,000	8,000
141 E 72320 348 210 01000 000	Postal Charges	137	-	500	500	2,500
141 E 72320 355 210 01000 000	Travel	-	-	1,500	1,500	1,500
141 E 72320 399 210 01000 000	Other Contracted Services	5,249	408	1,600	1,600	12,500
141 E 72320 435 210 01000 000	Office Supplies	130	533	2,500	3,500	3,500
141 E 72320 524 210 01000 000	In-Service/Staff Development	1,072	2,504	2,500	2,500	5,000
141 E 72320 599 210 01000 000	Other Charges	7,486	6,530	10,000	10,000	10,000

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72320 701 210 01000 000	Administration Equipment	$ -	$ 498	$ 1,500	$ 4,500	$ 5,000
141 E 72410 104 215 00116 000	Principal(s)	110,735	112,950	116,000	116,000	117,513
141 E 72410 104 215 02000 000	Principal(s)	110,735	108,523	105,000	107,500	59,082
141 E 72410 104 215 03000 000	Principal(s)	-	-	-	-	56,022
141 E 72410 117 215 00116 000	Career Ladder	1,000	1,000	1,000	1,000	1,000
141 E 72410 139 215 00116 000	Assistant Principal(s)	164,495	170,079	265,000	262,500	270,215
141 E 72410 139 215 02000 000	Assistant Principal(s)	175,244	171,575	179,000	179,000	252,491
141 E 72410 139 215 03000 000	Assistant Principal(s)	-	-	185,500	185,500	261,373
141 E 72410 139 904 02000 000	Assistant Principals	-	-	-	8,960	-
141 E 72410 139 904 00116 000	Assistant Principals	-	-	-	8,960	-
141 E 72410 161 215 00116 000	Secretary(s)	37,980	40,779	42,000	42,000	44,976
141 E 72410 161 215 02000 000	Secretary(s)	41,157	41,879	43,000	43,000	40,906
141 E 72410 161 215 03000 000	Secretary(s)	-	-	-	-	40,906
141 E 72410 162 215 00116 000	Clerical Personnel	28,252	28,984	29,000	29,000	29,611
141 E 72410 162 215 01000 000	Clerical Personnel	38,394	47,469	50,000	50,000	51,643
141 E 72410 162 215 02000 000	Clerical Personnel	27,786	26,979	29,000	29,000	29,611
141 E 72410 162 215 03000 000	Clerical Personnel	-	-	57,000	26,750	25,327
141 E 72410 189 215 00116 000	Other Salaries & Wages	-	-	-	-	-
141 E 72410 201 215 00116 000	Social Security	20,246	21,019	29,000	29,000	28,726
141 E 72410 201 215 01000 000	Social Security	2,394	2,964	3,100	3,100	3,202
141 E 72410 201 215 02000 000	Social Security	20,880	20,375	24,000	24,000	23,690
141 E 72410 201 215 03000 000	Social Security	-	-	15,500	13,700	23,785
141 E 72410 201 904 00116 000	Social Security	-	-	-	556	-
141 E 72410 201 904 02000 000	Social Security	-	-	-	556	-
141 E 72410 204 215 00116 000	State Retirement	31,176	32,255	40,000	40,000	41,698
141 E 72410 204 215 01000 000	State Retirement	1,920	2,374	4,500	4,500	4,648
141 E 72410 204 215 02000 000	State Retirement	32,774	32,293	32,000	32,000	34,388
141 E 72410 204 215 03000 000	State Retirement	-	-	21,100	19,600	34,527
141 E 72410 204 904 00116 000	State Retirement	-	-	-	923	-
141 E 72410 204 904 02000 000	State Retirement	-	-	-	923	-
141 E 72410 206 215 00116 000	Life Insurance	1,044	1,045	2,000	2,000	2,000
141 E 72410 206 215 01000 000	Life Insurance	117	146	800	800	1,000
141 E 72410 206 215 02000 000	Life Insurance	1,074	974	2,000	2,000	2,000
141 E 72410 206 215 03000 000	Life Insurance	-	-	2,000	1,850	2,000
141 E 72410 207 215 00116 000	Medical Insurance	37,666	31,677	50,000	50,000	50,000
141 E 72410 207 215 02000 000	Medical Insurance	35,540	39,325	55,000	55,000	50,000
141 E 72410 207 215 03000 000	Medical Insurance	-	-	18,000	18,000	35,000
141 E 72410 212 215 00116 000	Employer Medicare	4,735	4,916	7,000	7,000	6,718
141 E 72410 212 215 01000 000	Employer Medicare	560	693	1,000	1,000	749
141 E 72410 212 215 02000 000	Employer Medicare	4,883	4,765	7,000	7,000	5,540
141 E 72410 212 215 03000 000	Employer Medicare	-	-	3,550	3,050	5,563
141 E 72410 212 904 00116 000	Medicare	-	-	-	130	-
141 E 72410 212 904 02000 000	Medicare	-	-	-	130	-
141 E 72410 312 215 00116 000	Contracts w Private Agencies	-	-	-	-	2,000
141 E 72410 312 215 02000 000	Contracts w Private Agencies	-	-	-	-	7,000
141 E 72410 312 215 03000 000	Contracts w Private Agencies	-	-	-	-	7,000
141 E 72410 320 215 00116 000	Dues & Memberships	600	-	750	750	750
141 E 72410 320 215 02000 000	Dues & Memberships	600	150	750	750	750
141 E 72410 320 215 03000 000	Dues & Memberships	-	-	-	-	750
141 E 72410 355 215 02000 000	Travel	-	-	-	4,000	10,000
141 E 72410 355 215 03000 000	Travel	-	-	-	6,000	10,000
141 E 72410 499 000 00116 000	Other Supplies & Materials	6,730	5,919	10,000	10,000	10,000
141 E 72410 499 000 02000 000	Other Supplies & Materials	6,361	5,075	10,000	10,000	10,000
141 E 72410 499 000 03000 000	Other Supplies & Materials	-	-	2,500	2,000	10,000
141 E 72410 524 215 00116 000	In-Service/Staff Development	-	-	500	500	1,000
141 E 72410 524 215 02000 000	In-Service/Staff Development	-	861	500	500	1,000
141 E 72410 524 215 03000 000	In-Service/Staff Development	-	-	500	500	1,000
141 E 72410 701 000 02000 000	Administration Equipment	-	1,813	2,000	2,000	5,000
141 E 72410 701 215 00116 000	Administration Equipment	-	1,648	2,000	2,000	5,000
141 E 72410 701 215 03000 000	Administration Equipment	-	-	2,000	2,500	5,000
141 E 72510 105 410 01000 000	Supervisor/Director	72,564	91,900	97,000	97,000	100,511
141 E 72510 119 410 01000 000	Accountants/Bookkeepers	51,048	53,518	56,000	56,000	58,366
141 E 72510 201 410 01000 000	Social Security	6,942	8,308	10,000	10,000	9,850
141 E 72510 204 410 01000 000	State Retirement	6,181	7,271	8,000	8,000	7,944
141 E 72510 206 410 01000 000	Life Insurance	372	438	800	800	1,000
141 E 72510 207 410 01000 000	Medical Insurance	23,883	23,210	32,000	32,000	32,000
141 E 72510 212 410 01000 000	Employer Medicare	1,624	1,943	2,500	2,500	2,304

BUDGET - FIRST READING GENERAL PURPOSE SCHOOL FUND DETAIL

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72510 312 410 01000 000	Contract With Private Agencies	$ 43,051	$ 52,124	$ 60,000	$ 61,532	$ 75,000
141 E 72510 320 410 01000 000	Dues & Memberships	-	65	100	100	500
141 E 72510 399 410 01000 000	Other Contracted Services	503	2,821	2,500	2,755	25,838
141 E 72510 435 410 01000 000	Office Supplies	552	2,286	4,000	1,225	-
141 E 72510 471 410 01000 000	Software	-	-	-	-	5,000
141 E 72510 499 410 01000 000	Other Supplies & Materials	-	164	1,000	700	2,500
141 E 72510 524 410 01000 000	In-Service/Staff Development	270	5,381	4,000	5,177	6,000
141 E 72510 599 360 01000 000	Other Charges	-	360	-	-	-
141 E 72510 701 410 01000 000	Administration Equipment	389	207	1,000	1,111	2,500
141 E 72520 105 510 01000 000	Supervisor/Director	84,066	96,900	102,000	102,000	105,880
141 E 72520 189 510 01000 000	Other Salaries & Wages	33,254	30,057	40,000	45,000	53,060
141 E 72520 201 510 01000 000	Social Security	6,735	7,234	10,000	10,500	9,854
141 E 72520 204 510 01000 000	State Retirement	5,277	5,670	9,500	10,000	14,305
141 E 72520 206 510 01000 000	Life Insurance	360	370	720	1,000	1,000
141 E 72520 207 510 01000 000	Medical Insurance	16,707	20,136	22,000	22,000	35,000
141 E 72520 210 510 01000 000	Unemployment Compensation	-	-	5,000	5,000	5,000
141 E 72520 212 510 01000 000	Employer Medicare	1,575	1,692	2,500	2,600	2,305
141 E 72520 312 510 01000 000	Contracts With Private Agencies	6,566	11,464	14,000	13,542	25,000
141 E 72520 320 510 01000 000	Dues & Memberships	-	30	100	100	500
141 E 72520 399 510 01000 000	Other Contracted Services	-	-	-	2,739	5,000
141 E 72520 435 510 01000 000	Office Supplies	672	2,122	2,000	2,000	2,500
141 E 72520 471 510 01000 000	Software	-	-	-	-	5,000
141 E 72520 524 510 01000 000	In-Service/Staff Development	120	1,339	2,500	2,958	6,000
141 E 72520 599 510 01000 000	Other Charges	180	16	200	200	2,000
141 E 72520 701 510 01000 000	Administration Equipment	1,950	3,049	5,500	2,761	2,500
141 E 72610 105 625 00116 000	Supervisor/Director	51,800	56,397	57,000	57,000	57,269
141 E 72610 105 625 02000 000	Supervisor/Director	59,584	55,518	57,000	57,000	57,269
141 E 72610 160 625 00116 000	Guards	39,502	-	43,000	43,000	-
141 E 72610 166 901 00116 000	Custodians	265	505	518	518	-
141 E 72610 166 902 02000 000	Custodians	-	-	603	603	-
141 E 72610 166 903 00116 000	Custodians	44	83	84	84	-
141 E 72610 166 904 02000 000	Custodians	-	-	-	603	-
141 E 72610 166 904 00116 000	Custodians	-	-	-	603	-
141 E 72610 189 625 00116 000	Other Salaries & Wages	141,569	124,706	180,000	180,000	115,114
141 E 72610 189 625 02000 000	Other Salaries & Wages	133,802	147,199	180,000	190,000	234,514
141 E 72610 189 625 03000 000	Other Salaries & Wages	-	-	136,000	126,000	195,246
141 E 72610 201 625 00116 000	Social Security	13,993	11,018	16,500	16,500	10,688
141 E 72610 201 625 02000 000	Social Security	11,580	12,199	15,000	15,000	18,091
141 E 72610 201 625 03000 000	Social Security	-	-	9,000	9,000	12,105
141 E 72610 201 901 00116 000	Social Security	16	31	32	32	-
141 E 72610 201 902 02000 000	Social Security	-	-	37	37	-
141 E 72610 201 903 00116 000	Social Security	3	5	5	5	-
141 E 72610 201 904 00116 000	Social Security	-	-	-	37	-
141 E 72610 201 904 02000 000	Social Security	-	-	-	37	-
141 E 72610 204 625 00116 000	State Retirement	7,439	5,291	15,000	15,000	8,619
141 E 72610 204 625 02000 000	State Retirement	6,019	5,807	15,000	15,000	14,589
141 E 72610 204 625 03000 000	State Retirement	-	-	7,000	7,000	9,762
141 E 72610 204 901 00116 000	State Retirement	-	-	53	53	-
141 E 72610 204 902 02000 000	State Retirement	-	-	62	62	-
141 E 72610 204 903 00116 000	State Retirement	-	-	9	9	-
141 E 72610 204 904 00116 000	State Retirement	-	-	-	62	-
141 E 72610 204 904 02000 000	State Retirement	-	-	-	62	-
141 E 72610 206 625 00116 000	Life Insurance	467	312	1,000	1,000	1,000
141 E 72610 206 625 02000 000	Life Insurance	347	359	800	800	1,000
141 E 72610 206 625 03000 000	Life Insurance	-	-	800	800	1,000
141 E 72610 207 625 00116 000	Medical Insurance	20,569	9,142	20,000	20,000	20,000
141 E 72610 207 625 02000 000	Medical Insurance	11,977	13,712	20,000	20,000	20,000
141 E 72610 207 625 03000 000	Medical Insurance	-	-	20,000	20,000	20,000
141 E 72610 212 625 00116 000	Employer Medicare	3,272	2,577	5,000	5,000	2,500
141 E 72610 212 625 02000 000	Employer Medicare	2,708	2,853	5,000	5,000	4,231
141 E 72610 212 625 03000 000	Employer Medicare	-	-	2,000	2,000	2,831
141 E 72610 212 901 00116 000	Medicare	4	7	21	21	-
141 E 72610 212 902 02000 000	Medicare	-	-	24	24	-
141 E 72610 212 903 00116 000	Medicare	1	1	3	3	-
141 E 72610 212 904 00116 000	Medicare	-	-	-	24	-
141 E 72610 212 904 02000 000	Medicare	-	-	-	24	-
141 E 72610 312 625 00116 000	Contracts With Private Agencies	25,485	20,121	36,000	36,000	36,000

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 72610 312 625 02000 000	Contracts With Private Agencies	$ 25,727	$ 30,000	$ 36,000	$ 36,000	$ 36,000
141 E 72610 312 625 03000 000	Contracts w Private Agencies	-	-	36,000	36,000	36,000
141 E 72610 399 625 00116 000	Other Contracted Services	8,306	-	-	-	-
141 E 72610 399 625 02000 000	Other Contracted Services	8,527	-	-	-	-
141 E 72610 410 625 00116 000	Custodial Supplies	11,726	15,000	15,000	15,000	15,000
141 E 72610 410 625 02000 000	Custodial Supplies	11,361	15,000	30,000	30,000	15,000
141 E 72610 410 625 03000 000	Custodial Supplies	-	-	-	-	15,000
141 E 72610 415 625 00116 000	Electricity	103,463	109,032	120,000	120,000	125,000
141 E 72610 415 625 02000 000	Electricity	114,166	195,206	250,000	250,000	130,000
141 E 72610 415 625 03000 000	Electricity	-	-	-	-	120,000
141 E 72610 499 625 00116 000	Other Supplies & Materials	5,559	5,013	6,000	6,000	6,000
141 E 72610 499 625 02000 000	Other Supplies & Materials	4,253	6,000	12,000	12,000	6,000
141 E 72610 499 625 03000 000	Other Supplies & Materials	-	-	-	-	6,000
141 E 72610 499 901 00116 000	Other Supplies	2,000	310	2,000	2,000	-
141 E 72610 499 902 02000 000	Other Supplies	1,500	1,109	1,500	1,500	-
141 E 72610 499 904 00116 000	Other Supplies	-	-	-	1,500	-
141 E 72610 499 904 02000 000	Other Supplies	-	-	-	1,000	-
141 E 72610 720 625 01000 000	Plant Operation Equipment	1,700	5,887	10,000	10,000	10,000
141 E 72620 105 630 01000 000	Supervisor/Director	-	-	-	-	64,945
141 E 72620 201 630 01000 000	Social Security	-	-	-	-	4,027
141 E 72620 204 630 01000 000	State Retirement	-	-	-	-	5,845
141 E 72620 206 630 01000 000	Life Insurance	-	-	-	-	1,000
141 E 72620 207 630 01000 000	Medical Insurance	-	-	-	-	20,000
141 E 72620 212 630 01000 000	Employer Medicare	-	-	-	-	1,500
141 E 72620 335 630 00116 000	Maint & Repair-Building	19,739	25,000	25,000	25,000	25,000
141 E 72620 335 630 02000 000	Maint & Repair-Building	13,592	25,000	25,000	25,000	25,000
141 E 72620 335 630 03000 000	Maint & Repair - Building	-	-	-	-	10,000
141 E 72620 336 630 00116 000	Maint & Repair-Building	1,500	1,874	2,000	2,000	2,500
141 E 72620 336 630 01000 000	Maint & Repair - Equipment	-	-	-	-	500
141 E 72620 336 630 02000 000	Maint & Repair-Building	1,500	2,000	2,000	2,000	2,500
141 E 72620 336 630 03000 000	Maint & Repair - Equipment	-	-	-	-	2,500
141 E 72620 399 630 00116 000	Other Contracted Services	16,626	27,137	30,000	30,000	30,000
141 E 72620 399 630 02000 000	Other Contracted Services	15,170	110,242	175,000	175,000	90,000
141 E 72620 399 630 03000 000	Other Contracted Services	-	-	-	-	90,000
141 E 72620 499 630 00116 000	Other Supplies & Materials	5,553	1,224	6,000	6,000	8,000
141 E 72620 499 630 02000 000	Other Supplies & Materials	450	1,063	6,000	5,200	8,000
141 E 72620 499 630 03000 000	Other Supplies & Materials	-	-	6,000	6,800	8,000
141 E 72620 511 630 01000 000	Vehicle and Equip Insurance	-	-	-	-	5,000
141 E 72620 717 630 00116 000	Maintenance Equipment	-	-	2,500	2,500	1,500
141 E 72620 717 630 01000 000	Maintenance Equipment	-	2,122	-	-	-
141 E 72620 717 630 02000 000	Maintenance Equipment	2,479	1,095	2,500	2,500	1,500
141 E 72620 717 630 03000 000	Maintenance Equipment	-	-	2,500	2,500	1,500
141 E 72710 312 635 01000 000	Contracts w Private Agencies	567,033	598,461	750,000	750,000	650,000
141 E 73100 105 901 00116 000	Supervisors	1,047	2,106	2,096	2,096	-
141 E 73100 105 902 02000 000	Supervisors	761	1,514	1,677	1,677	-
141 E 73100 105 904 00116 000	Supervisors	-	-	-	1,677	-
141 E 73100 105 904 02000 000	Supervisors	-	-	-	1,677	-
141 E 73100 165 901 00116 000	Cafeteria Personnel	1,428	2,862	2,856	2,856	-
141 E 73100 165 902 02000 000	Cafeteria Personnel	504	1,070	1,142	1,142	-
141 E 73100 165 904 00116 000	Cafeteria Personnel	-	-	-	2,285	-
141 E 73100 165 904 02000 000	Cafeteria Personnel	-	-	-	1,142	-
141 E 73100 201 901 00116 000	Social Security	153	308	307	307	-
141 E 73100 201 902 02000 000	Social Security	78	160	175	175	-
141 E 73100 201 904 00116 000	Social Security	-	-	-	246	-
141 E 73100 201 904 02000 000	Social Security	-	-	-	175	-
141 E 73100 204 901 00116 000	State Retirement	45	126	510	510	-
141 E 73100 204 902 02000 000	State Retirement	38	105	141	141	-
141 E 73100 204 904 00116 000	State Retirement	-	-	-	408	-
141 E 73100 204 904 02000 000	State Retirement	-	-	-	290	-
141 E 73100 212 901 00116 000	Medicare	36	72	72	72	-
141 E 73100 212 902 02000 000	Medicare	18	37	41	41	-
141 E 73100 212 904 00116 000	Medicare	-	-	-	57	-
141 E 73100 212 904 02000 000	Medicare	-	-	-	41	-
141 E 73100 422 901 00116 000	Food Supplies	1,764	16,923	10,000	10,000	-
141 E 73100 422 902 02000 000	Food Supplies	1,425	1,399	4,000	4,000	-
141 E 73100 422 903 00116 000	Food Supplies	-	-	500	500	-
141 E 73100 422 904 00116 000	Food Supplies	-	-	-	10,500	-

BUDGET - FIRST READING GENERAL PURPOSE SCHOOL FUND DETAIL

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
141 E 73100 422 904 02000 000	Food Supplies	$ -	$ -	$ -	$ 4,000	$ -
141 E 73100 499 901 00116 000	Other Supplies	183	4,481	3,000	3,000	-
141 E 73100 499 902 02000 000	Other Supplies	-	-	1,400	1,400	-
141 E 73100 499 904 00116 000	Other Supplies	-	-	-	2,650	-
141 E 73100 499 904 02000 000	Other Supplies	-	-	-	1,000	-
Total education expenditures		16,257,624	17,857,994	22,259,125	22,845,390	24,812,768
Debt Service - Principal						
141 E 81300 610 000 00000 002	Principal on 2018 Apple Lease	34,577	-	-	-	-
141 E 81300 610 000 00000 003	Principal on 2017 Lenovo Lease	69,456	-	-	-	-
Total debt service - principal		104,033	-	-	-	-
Debt Service - Interest and Fiscal Charges						
141 E 81300 611 000 00000 002	Interest on 2018 Apple Lease	864	-	-	-	-
141 E 81300 611 000 00000 003	Interest on 2017 Lenovo Lease	3,727	-	-	-	-
Total debt service - interest and fiscal charges		4,591	-	-	-	-
Capital Outlays						
141 E 76100 308 810 01000 000	Consultants	-	47,754	64,000	41,200	44,400
141 E 76100 790 810 01000 000	Other Equipment	70,357	92,373	100,000	122,800	120,000
141 E 76100 799 810 01000 000	Other Capital Outlay	3,200	-	-	-	-
Total capital outlays		73,557	140,127	164,000	164,000	164,400
Total expenditures		16,439,805	17,998,121	22,423,125	23,009,390	24,977,168
Excess (deficiency) of revenues over (under) expenditures		1,649,161	943,356	(1,197,132)	(1,528,676)	(716,058)
OTHER FINANCING SOURCES (USES)						
Transfers In						
141 R 49800 000 000 00000 000	Operating Transfers	857,798	683,340	713,505	713,505	740,595
Transfers Out						
141 E 99100 590 000 00000 000	Transfers to Other Funds	(700,000)	(4,300,000)	(700,000)	(700,000)	(3,663,790)
Total other financing sources (uses)		157,798	(3,616,660)	13,505	13,505	(2,923,195)
Net change in fund balance		1,806,959	(2,673,304)	(1,183,627)	(1,515,171)	(3,639,253)
Fund balance, beginning		7,057,074	8,864,033	6,190,729	6,190,729	4,675,558
Fund balance, ending		$ 8,864,033	$ 6,190,729	$ 5,007,102	$ 4,675,558	$ 1,036,305

BUDGET - FIRST READING SCHOOL CAPITAL PROJECTS FUND DETAIL

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Federal, State, and Local Grants						
177 R 44991 000 000 00000 680	Shelby County Capital Funds	$ 487,886	$ 197,273	$ 500,000	$ 500,000	$ 550,000
Total federal, state, and local grants		487,886	197,273	500,000	500,000	550,000
Interest Income						
177 R 44110 000 000 00000 670	Investment Income	56,251	19,202	-	-	-
Total interest income		56,251	19,202	-	-	-
Total revenues		544,137	216,475	500,000	500,000	550,000
EXPENDITURES						
Capital Outlays						
177 E 91300 304 000 00000 670	Architects	84,493	352,089	-	133,075	-
177 E 91300 304 000 00000 680	Architects	-	38,500	-	44,000	-
177 E 91300 308 000 00000 680	Consultants	44,400	-	-	-	-
177 E 91300 399 000 00000 000	Other Contracted Services	-	4,273	-	-	-
177 E 91300 399 000 00000 680	Other Contracted Services	2,500	5,000	-	6,000	-
177 E 91300 706 000 00000 000	Building Construction	-	-	-	23,400	4,513,790
177 E 91300 706 000 00000 651	Building Construction	56,328	-	-	-	-
177 E 91300 706 000 00000 670	Building Construction	19,533,211	15,081,989	1,727,500	2,958,466	586,210
177 E 91300 706 000 00000 680	Building Construction	203,184	61,965	-	170,992	850,000
177 E 91300 711 000 00000 000	Furniture & Fixtures	-	194,850	-	-	1,000,000
177 E 91300 711 000 00000 651	Furniture Fixtures & Equipment	4,915	-	-	-	-
177 E 91300 711 000 00000 670	Furniture & Fixtures	681,233	3,406,316	-	2,493,540	-
177 E 91300 711 000 00000 680	Furniture & Fixtures	19,134	95,000	-	50,000	50,000
177 E 91300 715 000 00000 000	Land	-	1,595,727	-	-	-
Total capital outlays		20,629,398	20,835,709	1,727,500	5,879,473	7,000,000
Total expenditures		20,629,398	20,835,709	1,727,500	5,879,473	7,000,000
Excess (deficiency) of revenues over (under) expenditures		(20,085,261)	(20,619,234)	(1,227,500)	(5,379,473)	(6,450,000)
OTHER FINANCING SOURCES (USES)						
Transfers In						
177 R 49800 000 000 00000 000	Operating Transfers	-	3,600,000	-	-	3,663,790
177 R 49800 000 000 00000 670	USDA High School Transfer In From City	67,050	1,727,500	-	81,194	-
Total other financing sources (uses)		67,050	5,327,500	-	81,194	3,663,790
Net change in fund balance		(20,018,211)	(15,291,734)	(1,227,500)	(5,298,279)	(2,786,210)
Fund balance, beginning		43,394,434	23,376,223	1,227,500	8,084,489	2,786,210
Fund balance, ending		$ 23,376,223	$ 8,084,489	$ -	$ 2,786,210	$ -

BUDGET - FIRST READING SCHOOL FEDERAL PROJECTS FUND DETAIL

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Federal, State, and Local Grants						
142 R 47141 000 000 00000 100	Title I - A	$ 413,485	$ 359,779	$ 326,484	$ 327,627	$ 327,627
142 R 47143 000 000 00000 900	IDEA	329,989	314,358	351,626	421,973	421,973
142 R 47145 000 000 00000 910	IDEA Preschool	11,363	6,523	8,910	12,682	12,682
142 R 47146 000 000 00000 911	IDEA Technology Partnership	5,510	-	-	-	-
142 R 47147 000 000 00000 410	Safe and Drug-Free Schools - S	19,883	27,693	24,923	25,387	25,387
142 R 47189 000 000 00000 200	Title II	29,330	41,424	48,216	71,404	71,404
142 R 47309 000 000 00000 950	Literacy Grant	-	-	-	8,000	-
142 R 47310 000 000 00000 951	Innovative School Models	-	-	-	500,000	-
142 R 47590 000 000 00000 949	Resilient School Communities G	-	-	-	79,165	-
142 R 47301 000 000 00000 931	CARES ACT - ESSER	261,436	28,027	-	-	-
142 R 47303 000 000 00000 932	LEA Reopening Grant	40,000	-	-	-	-
142 R 47304 000 000 00000 934	Remote Technology Grant	54,628	-	-	-	-
142 R 47305 000 000 00000 933	Connectivity Grant	7,500	-	-	-	-
142 R 47307 000 000 00000 935	CARES ACT - ESSER 2.0	310,189	960,736	-	-	-
142 R 47308 000 000 00000 936	CARES ACT - ESSER 3.0	-	2,694,995	-	-	-
142 R 47401 000 000 00000 936	ESSER 3.0	-	-	161,470	159,322	-
142 R 47402 000 000 00000 909	ARP IDEA	-	999	86,638	95,640	75,000
142 R 47403 000 000 00000 919	ARP IDEA Preschool	-	-	6,443	6,443	-
142 R 47404 000 000 00000 709	ARP Homeless	-	-	10,000	12,050	-
142 R 47590 000 000 00000 940	Epidemiology & Laboratory Capa	-	405,096	-	56,625	-
142 R 47592 000 000 00000 330	Title III	10,270	16,260	14,322	14,917	14,917
142 R 47593 000 000 00000 895	SPDG	47,892	62,108	-	-	-
142 R 47990 000 000 00000 701	Impact Aid	35,116	13,195	32,000	32,000	-
Total federal, state, and local grants		1,576,591	4,931,193	1,071,032	1,823,235	948,990
Total revenues		1,576,591	4,931,193	1,071,032	1,823,235	948,990
EXPENDITURES						
Education Expenditures						
142 E 71100 116 000 00116 100	Teachers	59,856	49,851	50,848	52,095	52,095
142 E 71100 116 000 00116 936	Teachers	-	45,851	-	44,071	-
142 E 71100 116 000 00116 950	Teachers	-	-	-	2,000	-
142 E 71100 116 000 02000 100	Teachers	60,482	62,303	63,549	64,423	64,423
142 E 71100 116 000 02000 936	Teachers	-	52,719	-	-	-
142 E 71100 116 000 02000 950	Teachers	-	-	-	2,000	-
142 E 71100 116 000 03000 936	Teachers	-	-	75,390	-	-
142 E 71100 163 000 00000 931	Educational Assistants	88,200	-	-	-	-
142 E 71100 163 000 00116 936	Educational Assistants	-	20,017	20,692	20,398	-
142 E 71100 163 000 02000 936	Educational Assistants	-	20,243	21,006	21,014	-
142 E 71100 189 000 00116 100	Other Salaries & Wages	2,200	-	-	-	-
142 E 71100 189 000 02000 100	Other Salaries & Wages	1,650	-	-	-	-
142 E 71100 201 000 00000 931	Social Security	5,414	-	-	-	-
142 E 71100 201 000 00116 100	Social Security	3,112	2,972	3,153	3,230	3,230
142 E 71100 201 000 00116 936	Social Security	-	3,952	1,283	3,997	-
142 E 71100 201 000 02000 100	Social Security	3,329	3,333	3,940	3,995	3,995
142 E 71100 201 000 02000 936	Social Security	-	4,394	1,302	1,303	-
142 E 71100 201 000 03000 936	Social Security	-	-	4,674	-	-
142 E 71100 204 000 00000 931	State Retirement	4,410	-	-	-	-
142 E 71100 204 000 00116 100	State Retirement	3,597	3,495	5,237	4,100	4,100
142 E 71100 204 000 00116 936	State Retirement	-	4,215	1,798	4,488	-
142 E 71100 204 000 02000 100	State Retirement	6,348	6,417	6,546	5,599	5,599
142 E 71100 204 000 02000 936	State Retirement	-	6,442	1,825	1,051	-
142 E 71100 204 000 03000 936	State Retirement	-	-	6,551	-	-
142 E 71100 206 000 00000 931	Life Insurance	213	-	-	-	-
142 E 71100 206 000 00116 100	Life Insurance	135	150	200	208	208
142 E 71100 206 000 00116 936	Life Insurance	-	198	750	222	-
142 E 71100 206 000 02000 100	Life Insurance	182	188	260	260	260
142 E 71100 206 000 02000 936	Life Insurance	-	221	750	65	-
142 E 71100 206 000 03000 936	Life Insurance	-	-	750	-	-
142 E 71100 207 000 00000 931	Medical Insurance	7,323	-	-	-	-
142 E 71100 207 000 00116 936	Medical Insurance	-	6,856	-	-	-
142 E 71100 207 000 02000 100	Medical Insurance	16,707	16,707	17,042	17,042	17,042
142 E 71100 207 000 02000 936	Medical Insurance	-	6,856	-	-	-
142 E 71100 207 000 03000 936	Medical Insurance	-	-	18,000	-	-
142 E 71100 212 000 00000 931	Employer Medicare	1,226	-	-	-	-
142 E 71100 212 000 00116 100	Employer Medicare	899	695	737	756	756

BUDGET - FIRST READING SCHOOL FEDERAL PROJECTS FUND DETAIL

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
142 E 71100 212 000 00116 936	Employer Medicare	$ -	$ 924	$ 300	$ 935	$ -
142 E 71100 212 000 02000 100	Employer Medicare	779	780	921	935	935
142 E 71100 212 000 02000 936	Employer Medicare	-	1,027	1,398	305	-
142 E 71100 217 000 00116 100	SRT Rate	-	-	-	-	-
142 E 71100 429 000 00000 701	Instructional Supplies & Mater	-	-	-	8,715	-
142 E 71100 429 000 00000 931	Instructional Supplies & Mater	-	22,053	-	-	-
142 E 71100 429 000 00116 100	Instructional Supplies & Mater	28,847	35,161	20,973	9,509	9,509
142 E 71100 429 000 00116 330	Instructional Supplies & Mater	4,627	7,804	4,736	5,692	5,692
142 E 71100 429 000 00116 410	Instructional Supplies & Mater	-	3,000	3,000	3,000	3,000
142 E 71100 429 000 01000 936	Instructional Supplies & Mater	-	28,352	5,000	61,474	-
142 E 71100 429 000 02000 100	Instructional Supplies & Mater	46,935	49,906	28,000	44,867	44,867
142 E 71100 429 000 02000 330	Instructional Supplies & Mater	3,766	5,516	3,157	3,795	3,795
142 E 71100 429 000 02000 410	Instructional Supplies & Mater	630	3,000	2,400	2,400	2,400
142 E 71100 429 000 03000 100	Instructional Supplies & Mater	-	-	7,000	4,779	4,779
142 E 71100 429 000 03000 410	Instructional Supplies & Mater	-	-	600	600	600
142 E 71100 429 000 99999 100	Instructional Supplies & Mater	-	4,797	4,828	5,284	5,284
142 E 71100 429 000 99999 931	Instructional Supplies & Mater	-	5,790	-	-	-
142 E 71100 722 000 00000 100	Reg Inst Equipment	-	9,417	3,000	-	-
142 E 71100 722 000 00000 931	Reg Inst Equipment/CARES Act	34,529	-	-	-	-
142 E 71100 722 000 00000 935	Regular Instruction Equipment	-	200,000	-	-	-
142 E 71100 722 000 00116 100	Reg Inst Equipment	87,181	82	10,000	25,456	25,456
142 E 71100 722 000 00116 410	Reg Inst Equipment	-	-	1,073	1,000	1,000
142 E 71100 722 000 01000 410	Reg Inst Equipment	7,699	-	-	-	-
142 E 71100 722 000 02000 100	Reg Inst Equipment	28,626	55,940	24,000	5,400	5,400
142 E 71100 722 000 02000 410	Reg Inst Equipment	-	16,220	3,000	2,000	2,000
142 E 71100 722 000 03000 100	Reg Inst Equipment	-	-	6,000	2,600	2,600
142 E 71100 722 000 03000 410	Reg Inst Equipment	-	-	5,000	3,431	3,431
142 E 71200 116 000 00000 909	Teachers	-	-	2,000	500	500
142 E 71200 116 000 00116 900	Teachers	44,952	46,967	47,906	48,971	48,971
142 E 71200 116 000 00116 950	Teachers	-	-	-	3,000	-
142 E 71200 116 000 02000 950	Teachers	-	-	-	1,000	-
142 E 71200 163 000 00000 909	Educational Assistants	-	-	500	-	-
142 E 71200 171 000 00116 900	Speech Pathologist	54,633	56,608	59,031	59,031	59,031
142 E 71200 171 000 02000 900	Speech Pathologist	-	-	59,031	54,741	54,741
142 E 71200 189 000 00000 895	Other Salaries & Wages	3,200	1,125	-	-	-
142 E 71200 201 000 00000 895	Social Security	198	70	-	-	-
142 E 71200 201 000 00000 909	Social Security	-	-	155	28	28
142 E 71200 201 000 00116 900	Social Security	5,493	5,724	6,630	6,696	6,696
142 E 71200 201 000 02000 900	Social Security	-	-	3,660	3,394	3,394
142 E 71200 204 000 00000 895	State Retirement	298	96	-	-	-
142 E 71200 204 000 00000 909	State Retirement	-	-	258	42	42
142 E 71200 204 000 00116 900	State Retirement	6,989	7,261	11,015	8,500	8,500
142 E 71200 204 000 02000 900	State Retirement	-	-	6,080	4,308	4,308
142 E 71200 206 000 00116 900	Life Insurance	300	312	550	553	553
142 E 71200 206 000 02000 900	Life Insurance	-	-	250	210	210
142 E 71200 207 000 00116 900	Medical Insurance	23,564	23,564	24,035	24,035	24,035
142 E 71200 207 000 02000 900	Medical Insurance	-	-	-	6,993	6,993
142 E 71200 212 000 00000 895	Employer Medicare	46	16	-	-	-
142 E 71200 212 000 00000 909	Employer Medicare	-	-	36	7	7
142 E 71200 212 000 00116 900	Employer Medicare	1,285	1,339	1,551	1,566	1,566
142 E 71200 212 000 02000 900	Employer Medicare	-	-	856	794	794
142 E 71200 217 000 00116 900	SRT Rate	-	-	-	-	-
142 E 71200 429 000 00000 895	Instructional Supplies & Mater	60,350	27,988	-	-	-
142 E 71200 429 000 00000 909	Instructional Supplies & Mater	-	-	31,025	27,272	27,272
142 E 71200 429 000 00000 911	Instructional Supplies & Mater	3,000	-	-	-	-
142 E 71200 429 000 00000 931	Instructional Supplies & Mater	8,357	-	-	-	-
142 E 71200 429 000 00000 932	Instructional Supplies & Mater	2,895	-	-	-	-
142 E 71200 429 000 00116 900	Instructional Supplies & Mater	6,643	227	1,000	10,200	10,200
142 E 71200 429 000 00116 910	Instructional Supplies & Mater	4,486	895	2,000	3,682	3,682
142 E 71200 429 000 00116 919	Instructional Supplies & Mater	-	-	2,000	4,643	-
142 E 71200 429 000 02000 900	Instructional Supplies & Mater	583	993	800	6,800	6,800
142 E 71200 499 000 00000 909	Other Supplies & Materials	-	139	10,000	4,000	4,000
142 E 71200 499 000 00116 900	Other Supplies & Materials	689	500	500	1,200	1,200
142 E 71200 499 000 02000 900	Other Supplies & Materials	219	-	500	800	800
142 E 71200 725 000 00000 895	Special Education Equipment	5,875	10,738	-	-	-
142 E 71200 725 000 00000 909	Special Education Equipment	-	-	18,600	23,000	2,360

BUDGET - FIRST READING SCHOOL FEDERAL PROJECTS FUND DETAIL

		ACTUAL		ORIG. BUDGET	ESTIMATED	BUDGET
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
142 E 71200 725 000 00000 911	Equipment	$ 2,510	$ -	$ -	$ -	$ -
142 E 71200 725 000 00116 900	Special Education Equipment	4,795	6,128	2,400	6,892	6,892
142 E 71200 725 000 00116 910	Special Education Equipment	6,877	5,628	5,110	6,000	6,000
142 E 71200 725 000 00116 919	Special Education Equipment	-	-	2,207	1,800	-
142 E 71200 725 000 02000 900	Special Education Equipment	49	644	1,600	4,594	4,594
142 E 71300 429 000 03000 951	Instructional Supplies and Materials	-	-	-	85,755	-
142 E 71300 471 000 03000 951	Software	-	-	-	3,500	-
142 E 71300 524 000 03000 951	In-Service / Staff Development	-	-	-	2,000	-
142 E 71300 599 000 03000 951	Other Charges	-	-	-	121,347	-
142 E 71300 730 000 03000 951	Vocational Instruction Equipment	-	-	-	287,398	-
142 E 72120 105 000 00000 940	Supervisor/Director	-	9,929	-	-	-
142 E 72120 131 000 00000 940	Medical Personnel	-	65,034	-	-	-
142 E 72120 201 000 00000 940	Social Security	-	4,620	-	-	-
142 E 72120 204 000 00000 940	State Retirement	-	5,255	-	-	-
142 E 72120 206 000 00000 940	Life Insurance	-	220	-	-	-
142 E 72120 207 000 00000 940	Medical Insurance	-	1,284	-	-	-
142 E 72120 212 000 00000 940	Employer Medicare	-	1,081	-	-	-
142 E 72120 413 000 00000 940	Drugs & Medical Supplies	-	10,227	-	1,000	-
142 E 72120 499 000 00000 931	Other Supplies & Materials	8,604	-	-	-	-
142 E 72120 499 000 99999 931	Other Supplies & Materials	-	185	-	-	-
142 E 72120 735 000 00000 940	Health Equipment	-	6,561	-	54,850	-
142 E 72130 123 000 03000 936	Guidance Counselors	-	74,608	-	-	-
142 E 72130 169 000 01000 100	Bilingual Facilitator	-	-	38,842	-	-
142 E 72130 170 000 00000 940	School Resource Officers	-	40,896	-	-	-
142 E 72130 189 000 00116 330	Other Salaries & Wages	-	-	500	500	500
142 E 72130 189 000 01000 100	Other Salaries & Wages	36,232	37,012	-	38,836	38,836
142 E 72130 189 000 01000 949	Other Salaries & Wages	-	-	-	46,431	-
142 E 72130 189 000 02000 330	Other Salaries & Wages	-	-	500	500	500
142 E 72130 201 000 00000 940	Social Security	-	2,363	-	-	-
142 E 72130 201 000 00116 330	Social Security	(1)	-	31	31	31
142 E 72130 201 000 01000 100	Social Security	2,247	2,297	2,408	2,408	2,408
142 E 72130 201 000 01000 949	Social Security	-	-	-	2,879	-
142 E 72130 201 000 02000 330	Social Security	-	-	31	31	31
142 E 72130 201 000 03000 936	Social Security	-	4,587	-	-	-
142 E 72130 204 000 00000 940	State Retirement	-	2,045	-	-	-
142 E 72130 204 000 00116 330	State Retirement	-	-	52	52	52
142 E 72130 204 000 01000 100	State Retirement	1,812	1,851	1,942	2,000	2,000
142 E 72130 204 000 01000 949	State Retirement	-	-	-	4,035	-
142 E 72130 204 000 02000 330	State Retirement	-	-	52	52	52
142 E 72130 204 000 03000 936	State Retirement	-	7,685	-	-	-
142 E 72130 206 000 00000 940	Life Insurance	-	116	-	-	-
142 E 72130 206 000 01000 100	Life Insurance	117	114	160	208	208
142 E 72130 206 000 01000 949	Life Insurance	-	-	-	360	-
142 E 72130 206 000 03000 936	Life Insurance	-	225	-	-	-
142 E 72130 207 000 00000 940	Medical Insurance	-	13,712	-	-	-
142 E 72130 207 000 01000 949	Medical Insurance	-	-	-	10,225	-
142 E 72130 212 000 00000 940	Employer Medicare	-	553	-	-	-
142 E 72130 212 000 00116 330	Employer Medicare	-	-	7	7	7
142 E 72130 212 000 01000 100	Employer Medicare	526	537	563	564	564
142 E 72130 212 000 01000 949	Employer Medicare	-	-	-	674	-
142 E 72130 212 000 02000 330	Employer Medicare	-	-	7	7	7
142 E 72130 212 000 03000 936	Employer Medicare	-	1,073	-	-	-
142 E 72130 311 000 02000 100	Contracts w Otr School Systems	3,926	-	-	-	-
142 E 72130 311 000 99999 100	Contracts w Otr School Systems	-	1,000	-	-	-
142 E 72130 399 000 00116 100	Other Contracted Services	-	-	-	-	-
142 E 72130 399 000 00116 410	Other Contracted Services	700	900	925	925	925
142 E 72130 399 000 02000 100	Other Contracted Services	-	-	-	-	-
142 E 72130 399 000 02000 410	Other Student Support	700	850	925	925	925
142 E 72130 499 000 00000 709	Other Supplies & Materials	-	-	5,000	9,050	-
142 E 72130 499 000 00000 940	Other Supplie & Materials	-	-	-	625	-
142 E 72130 499 000 00116 100	Other Supplies & Materials	-	292	2,000	1,000	1,000
142 E 72130 499 000 00116 330	Other Supplies & Materials	-	-	250	250	250
142 E 72130 499 000 00116 410	Other Supplies & Materials	586	1,700	1,000	750	750
142 E 72130 499 000 02000 100	Other Supplies & Materials	908	120	3,067	1,625	1,625
142 E 72130 499 000 02000 410	Other Supplies & Materials	390	1,700	800	600	600
142 E 72130 499 000 03000 100	Other Supplies & Materials	-	-	767	325	325
142 E 72130 499 000 03000 410	Other Supplies & Materials	-	-	200	150	150

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
142 E 72130 790 000 01000 949	Other Equipment	$ -	$ -	$ -	$ 2,200	$ -
142 E 72210 105 000 03000 936	Supervisor/Director	-	96,759	-	-	-
142 E 72210 137 000 00000 931	Education Media Personnel	59,583	-	-	-	-
142 E 72210 189 000 00000 932	Other Salaries & Wages	28,250	-	-	-	-
142 E 72210 189 000 00000 935	Other Salaries & Wages	310,189	-	-	-	-
142 E 72210 189 000 00116 200	Other Salaries & Wages	7,500	7,500	7,500	7,500	7,500
142 E 72210 189 000 02000 200	Other Salaries & Wages	7,500	7,500	7,500	7,500	7,500
142 E 72210 189 000 03000 200	Other Salaries & Wages	-	-	-	1,500	1,500
142 E 72210 201 000 00000 011	Social Security	-	-	-	-	-
142 E 72210 201 000 00000 931	Social Security	3,695	-	-	-	-
142 E 72210 201 000 00000 932	Social Security	1,606	-	-	-	-
142 E 72210 201 000 00116 200	Social Security	448	441	465	465	465
142 E 72210 201 000 02000 200	Social Security	448	438	465	465	465
142 E 72210 201 000 03000 200	Social Security	-	-	-	93	93
142 E 72210 201 000 03000 936	Social Security	-	5,855	-	-	-
142 E 72210 204 000 00000 011	State Retirement	-	-	-	-	-
142 E 72210 204 000 00000 931	State Retirement	2,980	-	-	-	-
142 E 72210 204 000 00000 932	State Retirement	2,543	-	-	-	-
142 E 72210 204 000 00116 200	State Retirement	673	723	773	773	773
142 E 72210 204 000 02000 200	State Retirement	692	674	773	773	773
142 E 72210 204 000 03000 200	State Retirement	-	-	-	155	155
142 E 72210 204 000 03000 936	State Retirement	-	9,966	-	-	-
142 E 72210 206 000 00000 931	Life Insurance	134	-	-	-	-
142 E 72210 206 000 03000 936	Life Insurance	-	291	-	-	-
142 E 72210 207 000 00000 931	Medical Insurance	11,977	-	-	-	-
142 E 72210 207 000 03000 936	Medical Insurance	-	6,856	-	-	-
142 E 72210 212 000 00000 931	Employer Medicare	864	-	-	-	-
142 E 72210 212 000 00000 932	Employer Medicare	379	-	-	-	-
142 E 72210 212 000 00116 200	Employer Medicare	105	103	109	109	109
142 E 72210 212 000 02000 200	Employer Medicare	105	103	109	109	109
142 E 72210 212 000 03000 200	Employer Medicare	-	-	-	22	22
142 E 72210 212 000 03000 936	Employer Medicare	-	1,369	-	-	-
142 E 72210 399 000 00116 100	Other Contracted Services	-	-	-	3,306	3,306
142 E 72210 399 000 02000 100	Other Contracted Services	-	-	-	2,645	2,645
142 E 72210 399 000 03000 100	Other Contracted Services	-	-	-	661	661
142 E 72210 429 000 00000 932	Instructional Supplies & Mater	1,127	-	-	-	-
142 E 72210 499 000 00000 931	Other Supplies & Materials	3,673	-	-	-	-
142 E 72210 499 000 01000 949	Other Supplies & Materials	-	-	-	4,000	-
142 E 72210 524 000 00000 100	In-Service/Staff Development	167	-	-	-	-
142 E 72210 524 000 00000 931	In-Service/Staff Development	10,290	-	-	-	-
142 E 72210 524 000 00116 100	In-Service/Staff Development	16,687	1,100	9,000	12,091	12,091
142 E 72210 524 000 00116 200	In-Service/Staff Development	6,678	7,014	15,262	25,971	25,971
142 E 72210 524 000 00116 330	In-Service/Staff Development	939	1,494	3,000	2,400	2,400
142 E 72210 524 000 00116 410	In-Service/Staff Development	399	-	-	-	-
142 E 72210 524 000 01000 949	In-Service/Staff Development	-	-	-	8,361	-
142 E 72210 524 000 02000 100	In-Service/Staff Development	-	13,246	8,000	9,663	9,663
142 E 72210 524 000 02000 200	In-Service/Staff Development	5,182	13,433	15,262	25,971	25,971
142 E 72210 524 000 02000 330	In-Service/Staff Development	939	1,446	2,000	1,600	1,600
142 E 72210 524 000 02000 410	In-Service/Staff Development	869	-	-	-	-
142 E 72210 524 000 03000 100	In-Service/Staff Development	-	-	2,000	1,757	1,757
142 E 72210 524 000 99999 100	In-Service/Staff Development	-	4,887	1,000	-	-
142 E 72210 790 000 01000 200	Other Equipment	-	3,400	-	-	-
142 E 72220 131 000 01000 900	Medical Personnel	68,755	71,697	74,559	74,559	74,559
142 E 72220 189 000 01000 900	Other Salaries & Wages	12,997	10,001	10,000	10,101	10,101
142 E 72220 196 000 00000 909	In-Service Training	-	-	1,750	250	250
142 E 72220 201 000 00000 909	Social Security	-	-	109	16	16
142 E 72220 201 000 01000 900	Social Security	4,288	4,461	5,243	5,249	5,249
142 E 72220 204 000 00000 909	State Retirement	-	-	180	22	22
142 E 72220 204 000 01000 900	State Retirement	5,561	5,756	8,710	6,628	6,628
142 E 72220 206 000 01000 900	Life Insurance	206	231	450	388	388
142 E 72220 207 000 01000 900	Medical Insurance	16,707	16,707	17,042	17,042	17,042
142 E 72220 212 000 00000 909	Employer Medicare	-	-	25	4	4
142 E 72220 212 000 01000 900	Employer Medicare	1,045	1,043	1,226	1,228	1,228
142 E 72220 312 000 00000 931	Contracts w Private Agencies	9,221	-	-	-	-
142 E 72220 312 000 01000 900	Contracts w Private Agencies	65,992	39,483	1,000	20,000	20,000
142 E 72220 322 000 00000 909	Evaluation & Testing	-	-	2,000	3,500	3,500
142 E 72220 499 000 00000 909	Other Supplies & Materials	-	165	4,000	4,000	4,000

BUDGET - FIRST READING SCHOOL FEDERAL PROJECTS FUND DETAIL

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
142 E 72220 499 000 00116 900	Other Supplies & Materials	$ 1,612	$ 2,270	$ 1,000	$ 2,500	$ 2,500
142 E 72220 499 000 02000 900	Other Supplies & Materials	658	1,125	1,000	5,000	5,000
142 E 72220 524 000 00000 909	In-Service/Staff Development	-	695	16,000	33,000	33,000
142 E 72220 524 000 00116 900	In-Service/Staff Development	1,185	7,669	1,800	15,000	15,000
142 E 72220 524 000 00116 910	In-Service/Staff Development	-	-	1,800	3,000	3,000
142 E 72220 524 000 02000 900	In-Service/Staff Development	789	2,202	1,200	10,000	10,000
142 E 72220 790 000 00116 900	Other Equipment	-	1,038	600	2,500	2,500
142 E 72220 790 000 02000 900	Other Equipment	-	408	400	1,500	1,500
142 E 72250 350 000 00000 932	Internet Connectivity	3,200	-	-	-	-
142 E 72250 524 000 00116 410	In-Service/Staff Development	4,245	1,238	3,000	4,803	4,803
142 E 72250 524 000 02000 410	In-Service/Staff Development	3,665	1,133	3,000	4,799	4,800
142 E 72290 399 000 00000 701	Other Contracted Servics	23,268	-	-	-	-
142 E 72290 499 000 00000 701	Other Supplies & Materials	8,732	9,605	32,000	23,285	-
142 E 73100 499 000 00000 709	Other Supplies & Materials	-	-	5,000	3,000	-
Total education expenditures		1,532,682	1,626,963	1,068,296	1,823,085	948,990
Capital Outlays						
142 E 72610 720 000 00000 935	Equipment	-	760,736	-	-	-
142 E 91300 706 000 00000 936	Construction	-	1,427,159	-	-	-
142 E 76100 706 000 00000 936	Building Construction	-	856,295	-	-	-
142 E 72710 729 000 00000 940	Transportation Equipment	-	8,581	-	150	-
142 E 76100 706 000 00000 940	Building Construction	-	275,000	-	-	-
Total capital outlays		-	3,327,771	-	150	-
Total expenditures		1,532,682	4,954,734	1,068,296	1,823,235	948,990
Excess (deficiency) of revenues over (under) expenditures		43,909	(23,541)	2,736	-	-
OTHER FINANCING SOURCES (USES)						
142 E 99100 590 000 00000 000	Transfers to Other Funds	(74,543)	-	-	-	-
Net change in fund balance		(30,634)	(23,541)	2,736	-	-
Fund balance, beginning		$ 55,064	$ 24,430	$ 889	$ 889	$ 889
Fund balance, ending		$ 24,430	$ 889	$ 3,625	$ 889	$ 889

BUDGET - FIRST READING SCHOOL NUTRITION FUND DETAIL

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Charges for Services						
143 R 43521 000 000 00116 000	Lunch Payment Child	$ 1,402	$ -	$ 90,000	$ 90,000	$ 95,000
143 R 43521 000 000 02000 000	Lunch Payment Child	2,752	-	80,000	80,000	85,000
143 R 43521 000 000 03000 000	Lunch Payment Child	-	-	25,000	25,000	55,000
143 R 43522 000 000 00116 000	Lunch Payment Adult	1,405	4,366	5,000	5,000	5,000
143 R 43522 000 000 02000 000	Lunch Payment Adult	1,312	4,899	5,000	5,000	5,000
143 R 43522 000 000 03000 000	Lunch Payment Adult	-	-	2,000	2,000	5,000
143 R 43523 000 000 00116 000	Breakfast Income	336	15	8,000	8,000	15,000
143 R 43523 000 000 02000 000	Breakfast Income	189	278	7,000	7,000	7,000
143 R 43523 000 000 03000 000	Breakfast Income	-	-	2,500	2,500	15,000
143 R 43525 000 000 00116 000	A La Carte Sales	2,551	3,563	20,000	20,000	25,000
143 R 43525 000 000 02000 000	A La Carte Sales	383	39,375	40,000	40,000	45,000
143 R 43525 000 000 03000 000	A La Carte Sales	-	-	20,000	20,000	25,000
143 R 43570 000 000 00000 000	Receipts From Individual Schools	-	-	-	-	-
Total charges for services		10,330	52,496	304,500	304,500	382,000
Federal, State, and Local Grants						
143 R 47111 000 000 00000 000	USDA School Lunch Program	310,160	651,709	174,950	174,950	205,700
143 R 47112 000 000 00000 000	USDA Commodities	-	-	-	-	-
143 R 47112 000 000 00116 000	USDA Commodities	11,627	9,342	15,000	15,000	15,000
143 R 47112 000 000 02000 000	USDA Commodities	7,975	9,720	15,000	15,000	15,000
143 R 47112 000 000 03000 000	USDA Commodities	-	-	4,000	4,000	10,000
143 R 47113 000 000 00000 000	USDA School Breakfast Program	73,234	163,498	50,000	50,000	50,000
143 R 47114 000 000 00000 000	USDA - Other	4,245	25,030	15,000	15,000	15,000
Total federal, state, and local grants		407,241	859,299	273,950	273,950	310,700
Total revenues		417,571	911,795	578,450	578,450	692,700
EXPENDITURES						
Education Expenditures						
143 E 73100 165 735 00116 000	Cafeteria Personnel	31,406	31,987	35,700	35,700	37,000
143 E 73100 165 735 02000 000	Cafeteria Personnel	33,645	34,588	35,700	35,700	37,000
143 E 73100 189 735 00116 000	Other Salaries & Wages	62,716	61,242	61,000	61,000	65,000
143 E 73100 189 735 01000 000	Other Salaries & Wages	1,978	1,930	2,000	2,000	-
143 E 73100 189 735 02000 000	Other Salaries & Wages	46,975	40,298	51,000	51,000	55,000
143 E 73100 189 735 03000 000	Other Salaries & Wages	-	-	40,000	55,000	60,000
143 E 73100 201 735 00116 000	Social Security	5,439	5,489	6,000	6,000	6,300
143 E 73100 201 735 01000 000	Social Security	108	114	150	150	3,000
143 E 73100 201 735 02000 000	Social Security	4,591	4,315	5,500	5,500	5,700
143 E 73100 201 735 03000 000	Social Security	-	-	2,500	2,500	3,700
143 E 73100 204 735 00116 000	State Retirement	2,298	2,255	5,000	5,000	5,000
143 E 73100 204 735 01000 000	State Retirement	79	83	200	200	2,400
143 E 73100 204 735 02000 000	State Retirement	2,540	2,650	5,000	5,000	4,600
143 E 73100 204 735 03000 000	State Retirement	-	-	3,000	3,000	3,000
143 E 73100 206 735 00116 000	Life Insurance	155	155	200	200	200
143 E 73100 206 735 01000 000	Life Insurance	-	-	-	-	-
143 E 73100 206 735 02000 000	Life Insurance	153	176	200	200	200
143 E 73100 206 735 03000 000	Life Insurance	-	-	100	100	100
143 E 73100 207 735 00116 000	Medical Insurance	11,977	11,977	16,000	16,000	16,000
143 E 73100 207 735 02000 000	Medical Insurance	11,977	10,414	16,000	16,000	16,000
143 E 73100 207 735 03000 000	Medical Insurance	-	-	-	6,994	16,000
143 E 73100 212 735 00116 000	Employer Medicare	1,272	1,284	1,450	1,450	1,500
143 E 73100 212 735 01000 000	Employer Medicare	25	27	50	50	700
143 E 73100 212 735 02000 000	Employer Medicare	1,074	1,009	1,300	1,300	1,400
143 E 73100 212 735 03000 000	Employer Medicare	-	-	600	600	900
143 E 73100 311 000 00116 000	Contracts w Otr School Systems	-	-	-	22	500
143 E 73100 336 735 00116 000	Maint & Repair-Equipment	-	-	2,000	2,000	2,000
143 E 73100 336 735 02000 000	Maint & Repair-Equipment	-	-	2,000	2,000	2,000
143 E 73100 336 735 03000 000	Maint & Repair - Equipment	-	-	-	-	2,000
143 E 73100 355 735 02000 000	Travel	-	-	-	-	-
143 E 73100 399 735 00116 000	Other Contracted Services	-	73	1,500	1,500	1,500
143 E 73100 399 735 02000 000	Other Contracted Services	-	-	1,500	1,500	1,500
143 E 73100 399 735 03000 000	Other Contracted Services	-	-	1,500	1,500	1,500
143 E 73100 421 735 00116 000	Food Preparation Supplies	9,838	12,104	9,000	8,737	10,000
143 E 73100 421 735 02000 000	Food Preparation Supplies	5,840	8,836	7,500	9,941	10,000
143 E 73100 421 735 03000 000	Food Preparation Supplies	-	-	2,500	2,559	5,000
143 E 73100 422 735 00116 000	Food Supplies	70,147	99,882	100,000	135,000	80,000
143 E 73100 422 735 02000 000	Food Supplies	62,246	112,597	100,000	147,500	100,000

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
EXPENDITURES (Continued)						
Education Expenditures (Continued)						
143 E 73100 422 735 03000 000	Food Supplies	$ -	$ -	$ 25,000	$ 68,006	$ 40,000
143 E 73100 469 000 00000 000	USDA Commodities	-	-	-	-	-
143 E 73100 469 735 00116 000	USDA Commodities	11,627	9,342	15,000	15,000	15,000
143 E 73100 469 735 02000 000	USDA Commodities	7,975	10,076	15,000	15,000	15,000
143 E 73100 469 735 03000 000	USDA Commodities	-	-	-	-	10,000
143 E 73100 499 735 00116 000	Other Supplies & Materials	717	495	2,000	2,000	2,000
143 E 73100 499 735 02000 000	Other Supplies & Materials	91	413	2,000	2,000	2,000
143 E 73100 499 735 03000 000	Other Supplies & Materials	-	-	500	500	1,000
143 E 73100 524 735 00116 000	In-Service/Staff Development	-	51	125	420	500
143 E 73100 524 735 02000 000	In-Service/staff Development	-	-	125	125	500
143 E 73100 524 735 03000 000	In-Service/staff Development	-	-	-	-	500
143 E 73100 599 735 00116 000	Other Charges	387	465	500	500	500
143 E 73100 599 735 02000 000	Other Charges	480	80	500	500	500
143 E 73100 599 735 03000 000	Other Charges	-	-	500	500	500
143 E 73100 710 735 00116 000	Food Service Equipment	109,637	5,148	500	128,005	-
143 E 73100 710 735 02000 000	Food Service Equipment	19,990	8,738	50	589	-
143 E 73100 710 735 03000 000	Food Service Equipment	-	-	500	125,829	-
Total education expenditures		517,383	478,293	578,450	981,877	692,700
Total expenditures		517,383	478,293	578,450	981,877	692,700
Net change in fund balance		(99,812)	433,502	-	(403,427)	-
Fund balance, beginning		213,224	113,412	546,914	546,914	143,487
Fund balance, ending		$ 113,412	$ 546,914	$ 546,914	$ 143,487	$ 143,487

SCHOOL DISCRETIONARY GRANTS FUND DETAIL

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Federal, State, and Local Grants						
145 R 46980 000 000 00000 420	Safe Schools	$ 37,750	$ 38,990	$ 10,000	$ 40,290	$ -
145 R 46980 000 000 00000 421	School Safety	-	-	-	-	-
145 R 46980 000 000 00000 600	Other State Grants	73,000	73,000	73,000	73,000	-
Total federal, state, and local grants		110,750	111,990	83,000	113,290	-
Total revenues		110,750	111,990	83,000	113,290	-
EXPENDITURES						
Education Expenditures						
145 E 72130 309 000 00000 420	Contracts w Govt Agencies	10,000	10,000	10,000	20,000	-
145 E 72210 701 000 00000 420	Administration Equipment	1,558	28,990	-	20,290	-
145 E 72620 701 000 00000 420	Maintenance of Plant Equipment	26,192	-	-	-	-
145 E 72120 105 000 01000 600	Supervisor/Director	55,783	55,783	55,783	55,782	-
145 E 72120 201 000 01000 600	Social Security	3,459	3,459	3,459	3,458	-
145 E 72120 204 000 01000 600	State Retirement	2,789	2,789	2,789	5,020	-
145 E 72120 206 000 01000 600	Life Insurance	170	170	170	235	-
145 E 72120 207 000 01000 600	Medical Insurance	-	-	-	5,488	-
145 E 72120 212 000 01000 600	Employer Medicare	809	809	809	809	-
145 E 72120 499 000 01000 600	Other Supplies & Materials	2,500	1,901	2,500	100	-
145 E 72120 524 000 01000 600	In-Service/Staff Development	-	2,803	3,000	1,788	-
145 E 72120 790 000 01000 600	Other Equipment	7,490	5,286	4,490	320	-
Total education expenditures		110,750	111,990	83,000	113,290	-
Capital Outlays						
		-	-	-	-	-
Total capital outlays		-	-	-	-	-
Total expenditures		110,750	111,990	83,000	113,290	-
Net change in fund balance		-	-	-	-	-
Fund balance, beginning		-	-	-	-	-
Fund balance, ending		$ -	$ -	$ -	$ -	$ -

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	ORIG. BUDGET FY2022-2023	ESTIMATED FY2022-2023	BUDGET FY2023-2024
REVENUES						
Charges for Services						
146 R 43520 000 000 00116 000	LEAP Registration	$ 600	$ 70	$ -	$ -	$ -
146 R 43581 000 000 00116 000	LEAP Fees	186,063	70,763	-	-	-
146 R 43581 000 000 02000 000	LEAP FEES	2,890	-	-	-	-
146 R 43581 000 000 01000 000	LEAP Fees	-	155,353	326,150	326,150	280,000
Total charges for services		189,553	226,186	326,150	326,150	280,000
Total revenues		189,553	226,186	326,150	326,150	280,000
EXPENDITURES						
Education Expenditures						
146 E 72610 189 000 00116 000	Other Salaries & Wages	26,001	28,868	32,000	32,000	33,000
146 E 72610 189 000 02000 000	Other Salaries & Wages	26,239	26,535	32,000	32,000	5,000
146 E 72610 201 000 00116 000	Social Security	1,591	1,759	2,000	2,000	2,100
146 E 72610 201 000 02000 000	Social Security	1,592	1,609	2,000	2,000	350
146 E 72610 204 000 00116 000	State Retirement	1,276	1,443	2,750	2,750	1,700
146 E 72610 204 000 02000 000	State Retirement	1,289	1,327	2,750	2,750	250
146 E 72610 206 000 00116 000	Life Insurance	90	93	100	100	100
146 E 72610 206 000 02000 000	Life Insurance	90	93	100	100	-
146 E 72610 212 000 00116 000	Employer Medicare	372	411	500	500	500
146 E 72610 212 000 02000 000	Employer Medicare	372	376	500	500	100
146 E 72610 415 000 00116 000	Electricity	15,521	15,000	15,000	15,000	15,000
146 E 72610 415 000 02000 000	Electricity	8,977	10,000	10,000	10,000	15,000
146 E 73300 105 000 00116 000	Supervisor/Director	7,499	17,917	18,000	18,000	18,500
146 E 73300 105 000 01000 000	Supervisor/Director	31,783	32,229	35,000	35,000	36,000
146 E 73300 105 000 02000 000	Supervisor/Director	-	-	18,000	11,000	11,500
146 E 73300 116 000 00116 000	Teachers (Certified)	15,336	18,271	22,000	22,000	20,000
146 E 73300 116 000 02000 000	Teachers	3,945	5,620	5,000	5,000	5,000
146 E 73300 169 000 00116 000	LEAP Staff (Non-certified)	38,639	40,672	50,000	50,000	40,000
146 E 73300 169 000 02000 000	LEAP Staff (Non-certified)	23,887	18,653	38,000	38,000	25,000
146 E 73300 189 000 00116 000	Other Salaries & Wages	23,514	1,360	5,000	5,000	2,500
146 E 73300 189 000 01000 000	Other Salaries & Wages	1,834	1,930	2,500	2,500	5,000
146 E 73300 189 000 02000 000	Other Salaries & Wages	-	-	-	-	2,500
146 E 73300 201 000 00116 000	Social Security	3,871	3,242	7,000	7,000	5,500
146 E 73300 201 000 01000 000	Social Security	2,080	2,113	2,500	2,500	2,600
146 E 73300 201 000 02000 000	Social Security	1,668	1,344	3,800	3,800	2,800
146 E 73300 204 000 00116 000	State Retirement	3,498	3,092	3,700	3,700	4,050
146 E 73300 204 000 01000 000	State Retirement	1,668	1,694	1,600	1,600	2,050
146 E 73300 204 000 02000 000	State Retirement	1,220	1,154	1,600	1,600	2,200
146 E 73300 206 000 00116 000	Life Insurance	31	30	100	100	100
146 E 73300 206 000 01000 000	Life Insurance	104	104	150	150	100
146 E 73300 207 000 00116 000	Medical Insurance	502	354	1,000	1,000	1,000
146 E 73300 207 000 02000 000	Medical Insurance	-	-	-	7,000	7,000
146 E 73300 212 000 00116 000	Employer Medicare	1,133	1,029	1,500	1,500	1,500
146 E 73300 212 000 01000 000	Employer Medicare	486	494	1,000	1,000	1,000
146 E 73300 212 000 02000 000	Employer Medicare	390	314	1,000	1,000	1,000
146 E 73300 399 000 00116 000	Other Contracted Services	2,664	1,062	1,000	1,000	1,000
146 E 73300 399 000 02000 000	Other Contracted Services	500	500	1,000	1,000	1,000
146 E 73300 422 000 00116 000	Food Supplies	1,968	2,607	2,000	2,109	3,000
146 E 73300 422 000 02000 000	Food Supplies	1,250	1,443	2,000	1,891	2,000
146 E 73300 499 000 00116 000	Other Supplies & Materials	284	366	500	500	500
146 E 73300 499 000 02000 000	Other Supplies & Materials	34	120	500	500	500
146 E 73300 790 000 00116 000	Equipment	-	408	500	500	1,000
146 E 73300 790 000 02000 000	Equipment	-	742	500	500	1,000
Total education expenditures		253,198	246,378	326,150	326,150	280,000
Total expenditures		253,198	246,378	326,150	326,150	280,000
Net change in fund balance		(63,645)	(20,192)	-	-	-
Fund balance, beginning		386,156	322,511	302,319	302,319	302,319
Fund balance, ending		$ 322,511	$ 302,319	$ 302,319	$ 302,319	$ 302,319

BUDGET - FIRST READING SEWER FUND DETAIL

		ACTUAL FY2020-2021	ACTUAL FY2021-2022	PLAN FY2022-2023	ESTIMATED FY2022-2023	PLAN FY2023-2024
OPERATING REVENUES						
Sewer Service Fees						
412 R 37230 000 000 00000 000	Residential Sewer Fees	$ 1,368,903	$ 1,386,010	$ 1,501,468	$ 1,501,468	$ 2,407,039
412 R 37231 000 000 00000 000	Commercial Sewer Fees	80,917	69,587	159,290	159,290	565,260
412 R 37232 000 000 00000 000	City Of Memphis Sewer Fees	90,277	85,468	466,195	466,195	-
Total sewer service fees		1,540,097	1,541,065	2,126,953	2,126,953	2,972,299
Service Connection Fees						
412 R 37233 000 000 00000 000	Sewer Connection Charge	115,650	78,150	163,296	163,296	105,000
412 R 37298 000 000 00000 000	Sewer Development Charges	251,100	204,600	241,800	241,800	142,600
Total service connection fees		366,750	282,750	405,096	405,096	247,600
Total operating revenues		1,906,847	1,823,815	2,532,049	2,532,049	3,219,899
OPERATING EXPENSES						
Personnel Costs						
412 E 43250 111 000 00000 000	SEW - Salaries - Permanent	99,743	108,384	202,206	202,206	216,019
412 E 43250 121 000 00000 000	SEW - Regular Employee	131,671	122,968	239,327	239,327	284,440
412 E 43250 122 000 00000 000	SEW - Temporary Wages	12,988	15,279	-	-	-
412 E 43250 123 000 00000 000	SEW - Overtime Wages	9	900	2,059	2,059	2,929
412 E 43250 132 000 00000 000	SEW - Bonus Pay	-	-	-	-	14,805
412 E 43250 141 000 00000 000	SEW - FICA (Employer's Share)	20,181	18,004	34,273	34,273	38,891
412 E 43250 142 000 00000 000	SEW - Insurance	49,634	40,859	124,059	124,059	122,676
412 E 43250 143 000 00000 000	SEW - Retirement	13,823	5,840	21,513	21,513	26,651
412 E 43250 144 000 00000 000	SEW - HSA Retirement	4,619	2,436	7,800	7,800	8,840
412 E 43250 146 000 00000 000	SEW - Workmen's	3,645	8,226	12,503	12,503	14,881
412 E 43250 148 000 00000 000	SEW - Education/Training	725	1,162	3,500	3,500	5,300
412 E 43250 149 000 00000 000	SEW - Uniforms	1,439	1,829	3,000	3,000	3,000
Total personnel costs		338,477	325,887	650,240	650,240	738,432
Sewer System Administration						
412 E 43250 212 000 00000 000	SEW - EE Engagement	-	-	-	500	-
412 E 43250 220 000 00000 000	SEW - Printing	-	221	500	500	500
412 E 43250 230 000 00000 000	SEW - Publicity/Dues	2,000	1,687	2,000	1,500	2,000
412 E 43250 232 000 00000 000	SEW - Environmental Protection	4,940	4,840	5,000	5,000	5,000
412 E 43250 241 000 00000 000	SEW - Electric	141,225	138,144	140,000	140,000	165,000
412 E 43250 244 000 00000 000	SEW - Gas/Propane	1,579	986	800	800	800
412 E 43250 245 000 00000 000	SEW - Telephone	10,897	11,146	15,000	15,000	15,000
412 E 43250 245 000 00000 019	SEW - PHONE-COVID-19	579	-	-	-	-
412 E 43250 251 000 00000 000	SEW - MLGW Collection Fee	30,549	31,470	30,000	30,000	33,000
412 E 43250 252 000 00000 000	SEW - Legal Services	7,436	6,560	2,000	2,000	2,000
412 E 43250 253 000 00000 000	SEW - Accounting & Auditing	8,000	6,980	9,270	9,270	9,000
412 E 43250 254 000 00000 000	SEW - Arch/Eng/Landscaping	-	3,664	10,000	10,000	150,000
412 E 43250 259 000 00000 000	SEW - Other Professional	27,836	27,809	30,000	30,000	90,000
412 E 43250 261 000 00000 000	SEW - Repair & Maintenance	2,633	1,176	4,000	4,000	215,000
412 E 43250 266 000 00000 000	SEW - Repair & Maintenance	1,085	4,770	15,000	15,000	5,000
412 E 43250 280 000 00000 000	SEW - Travel	-	242	4,000	4,000	4,500
412 E 43250 287 000 00000 000	SEW - Meals & Entertainment	-	242	1,000	1,000	1,000
412 E 43250 290 000 00000 000	SEW - Contracted Service	79,292	80,495	30,000	41,794	390,000
412 E 43250 310 000 00000 000	SEW - Office Supplies &	607	765	3,000	3,000	3,000
412 E 43250 322 000 00000 000	SEW - Chemical, Laboratory,	7,381	10,021	10,000	10,000	10,000
412 E 43250 331 000 00000 000	SEW - Gas, Oil, Diesel	5,868	15,181	10,000	10,000	18,000
412 E 43250 333 000 00000 000	SEW - Other Equipment Parts	123,420	99,759	50,000	50,000	60,000
412 E 43250 341 000 00000 000	SEW - Tools	2,000	1,991	2,000	2,000	2,000
412 E 43250 452 000 00000 000	SEW - Gravel & Sand	-	4,784	5,000	5,000	5,000
412 E 43250 454 000 00000 000	SEW - Sewer Line Materials	2,833	2,819	3,000	3,000	3,000
412 E 43250 511 000 00000 000	SEW - Insurance On Buildings	33,484	41,725	42,000	42,000	44,500
412 E 43250 513 000 00000 000	SEW - Liability	5,064	5,952	6,000	6,000	7,500
412 E 43250 533 000 00000 000	SEW - Machinery &	2,535	-	5,000	5,000	5,000
Total sewer system administration		501,243	503,429	434,570	446,364	1,245,800
Depreciation Expense						
412 E 43250 950 000 00000 000	SEW - Depreciation Expense	513,026	543,731	510,000	510,000	510,000
Total depreciation expense		513,026	543,731	510,000	510,000	510,000
Total operating expenses		1,352,746	1,373,047	1,594,810	1,606,604	2,494,232
Operating income		554,101	450,768	937,239	925,445	725,667

SEWER FUND DETAIL

		ACTUAL		PLAN	ESTIMATED	PLAN
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
		ACTUAL		PLAN	ESTIMATED	PLAN
		FY2020-2021	FY2021-2022	FY2022-2023	FY2022-2023	FY2023-2024
NONOPERATING REVENUES (EXPENSES)						
Interest Income						
412 R 36100 000 000 00000 000	Interest Earned - Checking	$ 3,271	$ 5,403	$ 2,957	$ 2,957	$ 12,500
Interest and Fiscal Charges						
412 E 43250 611 000 00000 000	SEW - Interest On Long Term	(8,871)	(10,436)	(20,766)	(20,766)	(280,145)
412 E 43250 614 000 00000 000	SEW - Fees (Tml Bond	(23,633)	(20,170)	(25,000)	(25,000)	(25,000)
Loss on Sale of Capital Assets						
412 R 36330 000 000 00000 000	Gain or Loss on Assets	(2,748)	-	-	-	-
Net nonoperating revenues (expenses)		(31,981)	(25,203)	(42,809)	(42,809)	(292,645)
Capital Grants and Contributions						
412 R 33816 000 000 00000 000	ARPA SLFRF Grant	-	-	3,751,052	-	-
412 R 36907 000 000 00000 000	Developer Contributions	-	244,155	1,028,132	1,028,132	402,065
Total capital grants and contributions		-	244,155	4,779,184	1,028,132	402,065
Change in net position		522,120	669,720	5,673,614	1,910,768	835,087
Net position, beginning		12,316,614	12,838,734	13,508,454	13,508,454	15,419,222
Net position, ending		$ 12,838,734	$ 13,508,454	$ 19,182,068	$ 15,419,222	$ 16,254,309
OTHER FINANCIAL INFORMATION:						
Capital additions		$ 378,176	$ 1,089,432	$ 8,366,000	$ 3,364,678	$ 14,822,494
Long-term debt repayment		$ 544,000	$ 588,000	$ 588,000	$ 612,000	$ 636,000
Debt proceeds		$ -	$ -	$ 5,000,000	$ 2,400,000	$ 13,827,494
Grant funds deposits received (used)		$ -	$ -	$ -	$ -	$ -
Addition to (use of) cash estimate		$ 98,395	$ (492,959)	$ 1,201,482	$ (184,042)	$ (687,978)

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 18, 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, O-5-2023, and O-9-2023.

Staff Contact: Carlin Stuart, Finance Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve ordinance O-11-2023.

BUDGET IMPACT

This ordinance increases appropriations in the General Fund by $2,250,000, related to resolution R-65-2023.

DISCUSSION

As discussed in the meeting May 4, 2023, this budget amendment is to increase appropriations in the General Fund related resolution R-65-2023.

ORDINANCE O-11-2023

AMENDING THE FISCAL YEAR 2023 ANNUAL BUDGET, PASSED BY ORDINANCE O-10-2022, AS AMENDED BY ORDINANCES O-12-2022, O-13-2022, O-5-2023, AND O-9-2023

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, the City of Lakeland adopted Ordinance O-9-2023 on May 4, 2023, amending the fiscal year 2022-2023 annual budget originally set in Ordinance O-10-2022 and amended by Ordinances O-12-2022, O-13-2022, and Ordinance O-5-2023; and,

WHEREAS, expenditures 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, O-5-2023, and O-9-2023 are hereby amended to increase budgeted expenditures in account 110 E 41000 920 (GOV – Property Acquisition) by two million two hundred fifty thousand dollars ($2,250,000) related to resolution R-65-2023 adopted May 4, 2023.

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.

First Reading: May 18, 2023
Public Hearing:
Final Reading:

____
Josh Roman, *Mayor*

ATTEST:

____
Debra Murrell
City Recorder

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 18, 2023

Subject: **Resolution** - approving an agreement with CMJ Cleaning Service LLC for janitorial services.

Staff Contact: Daniel Lovett, Public Works Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve Resolution R-66-2023.

BUDGET IMPACT

Funding for the truck is appropriated in the Fiscal Year 2023 Annual Budget for the General Fund Public Works.

DISCUSSION

The agreement will assure all city facilities are clean and sanitary.

RESOLUTION R-66-2023

APPROVING AN AGREEMENT WITH CMJ CLEANING SERVICE LLC
FOR JANITORIAL SERVICES

WHEREAS, the City desires to contract a janitorial service to clean and sanitize municipal facilities; and,

WHEREAS, CMJ Cleaning Service LLC was the lowest qualified bidder on May 2, 2023, for the services; and,

WHEREAS, CMJ Cleaning Service LLC is willing and able to provide these services as specified in the Contract documents; and,

WHEREAS, Funding for this work will be appropriated from the fiscal year 2023 and fiscal year 2024 Annual Budget for the General Fund:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland Tennessee, that the City Manager is hereby authorized and directed to execute, and the City Recorder attest, a contract with CMJ Cleaning Service LLC for janitorial services in the yearly amount of forty-eight thousand nine hundred six dollars ($48,906.00).

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee, this 18th day of May 2023, the public welfare requiring it.

____
Josh Roman, *Mayor*

ATTEST:

____
Debra Murrell
City Recorder

LETTER OF AGREEMENT

CMJ Cleaning Service LLC
1331 Union Ave Suite 1000
Memphis, Tennessee 38104

May 8, 2023

City Of Lakeland
10001 Highway 70
Lakeland, Tennessee 38002

Dear City Of Lakeland :

[illegible], we came to a mutual agreement concerning Janitorial . The purpose of this letter of agreement (the "**LOA**") is to summarize the terms of the agreement we reached. If you find anything in this LOA to be incorrect, please let me know as soon as possible. If you agree that all the terms stated in this LOA are correct, please sign this LOA and return it to me and I will move forward with having a formal agreement drafted (the "**Formal Agreement**"). Per our conversation, we mutually agreed upon the following:

TOPIC OF AGREEMENT
Janitorial

- Daily Cleaning for the City of Lakeland TN. Lakeland City Hall 10001 Hwy 70 9708 Wastewater Office Old Brownsville Rd and IH Clubhouse and Senior 4525 Canada TN
  Within each year CMJ Cleaning LLC agreed to strip wax the floors and clean the carpet.
  CMJ Cleaning Service is asked to be paid every 30 days

TERM AND TERMINATION
The Formal Agreement will become effective on June 1, 2023 (the "**Effective Date**") and shall remain in effect until June 1, 2024 (the "**Termination Date**").

Both parties shall have the right, at any time, upon written notice, to terminate the Formal Agreement. Upon termination, all rights shall immediately return to the originator without prejudice to money that may be due or become due upon the occurrence of any of the following:

(a) Any violation of the terms of the Formal Agreement, by either party;
(b) Death or disability of either party during the term of the Formal Agreement, or;
(c) Either parties' inability to perform in accordance with the Formal Agreement.

FORCE MAJEURE
Neither party shall be considered in default or in breach of the Formal Agreement, when such failure or delay to perform should be triggered by any act or force of nature beyond either party's control. Such acts or force of nature would include, but are not limited to, acts of God (tornado, hurricane, lightning strike, etc.), fire, flood, hostilities, war, striking, or governmental restrictions. Should such performance become interrupted by any such act as mentioned above, every reasonable effort shall be made to resume full performance as promptly as possible.

NOTICE
Both parties agree that any notices provided in connection with the Formal Agreement, shall be made in writing by registered or certified mail, with return receipt requested.

PREVAILING LAW
The Formal Agreement shall be governed in accordance with the prevailing laws of the State of Tennessee. Every aspect and provision of the Formal Agreement shall be construed in such a manner that shall render this an effective and valid legal instrument under current applicable law. Should any part of the Formal Agreement be deemed ineffective or unenforceable under applicable, only that specific provision shall be invalid and unenforceable, without affecting or invalidating any of the remaining provisions contained within the Formal Agreement.

LEGAL REMEDIES
Should either party seek legal remedy to enforce or interpret any of the provisions contained in the Formal Agreement, the prevailing party shall be entitled to reasonable attorney fees, in conjunction with any other relief deemed appropriate by the

court to which the party may be entitled.

Both parties acknowledge that the terms set forth in this letter accurately reflect the terms being agreed to by the parties and that such terms will appear in the Formal Agreement as they appear in this LOA.

CMJ Cleaning Service LLC	City Of Lakeland

CITY OF LAKELAND TENNESSEE

Board of Commissioners

Meeting Cycle: Thursday, May 18, 2023

Subject: **Resolution** - approving the purchase of a Chevrolet 1500 truck from Serra Chevrolet.

Staff Contact: Daniel Lovett, Public Works Director

STAFF RECOMMENDATION

City Staff recommends the Board of Commissioners approve resolution R-67-2023.

BUDGET IMPACT

The purchase will be made using budgeted funds for capital outlays in the Solid Waste Fund. the solid waste fund.

DISCUSSION

The truck purchase will replace a retired truck according to our capital replacement plan.

RESOLUTION R-67-2023

APPROVING THE PURCHASE OF A CHEVROLET 1500 TRUCK FROM SERRA CHEVROLET

WHEREAS, the City of Lakeland Board of Commissioners appropriated funding for equipment for the Solid Waste function in the FY23 Budget for the Solid Waste Fund; and,

WHEREAS, the City has experienced difficulties procuring the necessary equipment referenced herein due to global supply chain disruptions caused by the COVID-19 pandemic; and,

WHEREAS, the City Manager recommends that the Board of Commissioners authorize the purchase of said equipment without seeking competitive bids; and,

WHEREAS, the retail cost of this truck is of fifty-six thousand, one hundred sixty dollars ($56,160); and,

WHEREAS, funding for the truck is appropriated in the Fiscal Year 2023 Annual Budget for the Solid Waste Fund:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Lakeland, Tennessee, that the City Manager is hereby authorized to purchase a Chevrolet 1500 truck from Serra Chevrolet.

APPROVED AND ADOPTED by the Board of Commissioners of Lakeland, Tennessee this 18th day of May 2023, the public welfare requiring it.

____
Josh Roman, *Mayor*

ATTEST:

____
Debra Murrell
City Recorder

◀ PULL THIS STRIP TO EXPOSE ADHESIVE

CHEVROLET

2023 SILVERADO 1500 CREW LT 4WD

EXTERIOR: SUMMIT WHITE
INTERIOR: GIDEON / VERY DARK ATMOSPHERE

ENGINE: 2.7L TURBO HIGH-OUTPUT
TRANSMISSION: 8-SPEED AUTO

Visit us at www.chevy.com

STANDARD EQUIPMENT

ITEMS FEATURED BELOW ARE INCLUDED AT NO EXTRA CHARGE IN THE STANDARD VEHICLE PRICE SHOWN

CREW CAB SHORT BED 4WD

OWNER BENEFITS

- 3 YEAR / 36,000 MILE* BUMPER-TO-BUMPER LIMITED WARRANTY
- 5 YEAR / 60,000 MILE* POWERTRAIN LIMITED WARRANTY, ROADSIDE ASSISTANCE & COURTESY TRANSPORTATION
- FIRST MAINTENANCE VISIT
- WHICHEVER COMES FIRST *SEE CHEVROLET.COM OR DEALER FOR TERMS, DETAILS & LIMITS

SAFETY & SECURITY

- CHEVY SAFETY ASSIST *AUTOMATIC EMERGENCY BRAKING *FORWARD COLLISION ALERT *FRONT PEDESTRIAN BRAKING *LANE KEEP ASSIST W/LANE DEPARTURE WARNING *FOLLOWING DISTANCE INDICATOR *INTELLIBEAM-AUTO HIGH BEAM
- HD REAR VISION CAMERA
- TEEN DRIVER MODE
- TIRE PRESSURE MONITORING WITH TIRE FILL ALERT

PERFORMANCE & MECHANICAL

- AUTO LOCKING REAR DIFF
- AUTOTRAC TRANSFER CASE
- 220 AMP ALTERNATOR
- STABILITRAK W/ TRAILER SWAY CONTROL & HILL START ASSIST
- TRAILERING PACKAGE WITH HITCH GUIDANCE
- BRAKE PAD WEAR INDICATOR

CONNECTIVITY & TECHNOLOGY

CHEVROLET INFOTAINMENT 3 PREMIUM WITH GOOGLE BUILT-IN 13.4" DIAG HD COLOR TOUCHSCREEN INCL AM/FM BLUETOOTH FOR MUSIC & MOST PHONES W/ WIRELESS ANDROID AUTO & APPLE CARPLAY FOR COMPATIBLE PHONES
12.3" DIAG DIGITAL DRIVER INFORMATION CENTER

- 3 YEARS REMOTE ACCESS PLAN; ONSTAR & WI-FI DATA CAPABLE SEE ONSTAR.COM FOR TERMS
- SIRIUSXM RADIO CAPABLE, TRIAL INCLUDED WITH SUBSCRIPTION SOLD SEPARATELY
- 120V POWER OUTLET IN CARGO BED & INSTRUMENT PANEL
- USB PORTS
- KEYLESS OPEN, LOCK, & START
- REMOTE START
- REAR SEAT REMINDER

INTERIOR

- DUAL ZONE CLIMATE CONTROL
- POWER WINDOWS
- FRONT 40/20/40 HEATED BENCH SEATS W/ ARMREST & UNDERSEAT STORAGE
- 10-WAY POWER DRIVER SEAT
- REAR 60/40 FOLDING BENCH SEAT
- HEATED & WRAPPED STEERING WHEEL WITH AUDIO CONTROLS AUDIO CONTROLS
- CARPETED FLOOR

EXTERIOR

- CORNERSTEP REAR BUMPER
- 12 TIE DOWNS IN CARGO BED
- LED CARGO AREA LIGHTING
- EZ LIFT, POWER LOCK, & RELEASE TAILGATE
- POWER ADJUSTABLE HEATED MIRRORS
- LED REFLECTOR HEADLAMPS
- LED SIGNATURE DAYTIME RUNNING LAMPS
- REAR-WINDOW DEFOGGER
- FRONT RECOVERY HOOKS

MANUFACTURER'S SUGGESTED RETAIL PRICE

STANDARD VEHICLE PRICE	$53,700.00

OPTIONS & PRICING

OPTIONS INSTALLED BY THE MANUFACTURER (MAY REPLACE STANDARD EQUIPMENT SHOWN)

CHROME ASSIST STEPS	700.00
PROTECTION PACKAGE	685.00
• CHEVYTEC SPRAY-ON BEDLINER	
• REAR WHEELHOUSE LINERS	
18" BRIGHT SILVER PAINTED ALUMINUM WHEELS	300.00
ALL-WEATHER FLOOR LINERS (DEALER INSTALLED)	230.00
ALL-TERRAIN TIRES	200.00
CREDIT - NOT EQUIPPED WITH STEERING COLUMN LOCK	-50.00
REAR WHEELHOUSE LINERS	INC.
GVWR: 7,000 LBS. (3,175 KG)	INC.
REAR AXLE: 3.42 RATIO	INC.
CONVENIENCE PACKAGE	INC.
ALL STAR EDITION	INC.

TOTAL OPTIONS	$2,065.00
TOTAL VEHICLE & OPTIONS	$55,765.00
DESTINATION CHARGE	1,895.00
TOTAL BEFORE SAVINGS	$57,660.00
2.7L TURBO HIGH-OUTPUT ENGINE CREDIT	-1,500.00
TOTAL VEHICLE PRICE*	**$56,160.00**

EPA DOT Fuel Economy and Environment

Gasoline Vehicle

SILVERADO 4WD

Fuel Economy

19 MPG combined city/hwy

18 city **21** highway

5.3 gallons per 100 miles

Standard pickup trucks range from 12 to 73 MPG. The best vehicle rates 132 MPGe.

You **spend $3,750** more in fuel costs over 5 years compared to the average new vehicle.

G I K

Annual fuel cost $2,350

Fuel Economy & Greenhouse Gas Rating (tailpipe only): 4 (1–10, 10 Best)

Smog Rating (tailpipe only): 7 (1–10, 10 Best)

This vehicle emits 462 grams CO_2 per mile. The best emits 0 grams per mile (tailpipe only). Producing and distributing fuel also create emissions; learn more at fueleconomy.gov.

Actual results will vary for many reasons, including driving conditions and how you drive and maintain your vehicle. The average new vehicle gets 28 MPG and costs $8,000 to fuel over 5 years. Cost estimates are based on 15,000 miles per year at $2.95 per gallon. MPGe is miles per gasoline gallon equivalent. Vehicle emissions are a significant cause of climate change and smog.

fueleconomy.gov
Calculate personalized estimates and compare vehicles

Smartphone QR Code™

GOVERNMENT 5-STAR SAFETY RATINGS

Overall Vehicle Score ★★★★★
Based on the combined ratings of frontal, side and rollover. Should ONLY be compared to other vehicles of similar size and weight.

Frontal Crash
Driver ★★★★★
Passenger ★★★★
Based on the risk of injury in a frontal impact. Should ONLY be compared to other vehicles of similar size and weight.

Side Crash
Front seat ★★★★★
Rear seat ★★★★★
Based on the risk of injury in a side impact.

Rollover ★★★★
Based on the risk of rollover in a single-vehicle crash.

Star ratings range from 1 to 5 stars (★★★★★) with 5 being the highest. Source: National Highway Traffic Safety Administration (NHTSA) www.safercar.gov or 1-888-327-4236

PARTS CONTENT INFORMATION

FOR VEHICLES IN THIS CARLINE:
U.S./CANADIAN PARTS CONTENT: 33%
MAJOR SOURCES OF FOREIGN PARTS CONTENT: MEXICO 38%

NOTE: PARTS CONTENT DOES NOT INCLUDE FINAL ASSEMBLY, DISTRIBUTION, OR OTHER NON-PARTS COSTS.

FOR THIS VEHICLE:
FINAL ASSEMBLY POINT: ROANOKE, IN U.S.A.
COUNTRY OF ORIGIN:
ENGINE: UNITED STATES
TRANSMISSION: UNITED STATES

This label has been applied pursuant to Federal law – Do not remove prior to delivery to the ultimate purchaser. *Includes Manufacturer's Recommended Pre-Delivery Service. Does not include dealer installed options and accessories not listed above, local taxes or license fees.

Equipped with the safety and security of OnStar®
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onstar.com/privacy

ORDER NO CKTFM5 SALES CODE E
SALES MODEL CODE CK10543
DEALER NO 17378
FINAL ASSEMBLY:
ROANOKE, IN U.S.A.

VIN 1GCPDDEK5PZ240543 REISSUE

DEALER TO WHOM DELIVERED
SERRA CHEVROLET
7850 HWY 64
BARTLETT, TN 38133-4000

RESOLUTION R-68-2023

AUTHORIZING THE CITY MANAGER AND CITY ATTORNEY
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 "*Public Safety: Coordinate with public safety partners to determine and support facility needs, crime prevention awareness and communication, and increase presence in the City of Lakeland"* 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 Shelby County Sheriff's Office ("SCSO") has expressed interest in partnering with the City of Lakeland to build and/or occupy facilities in Lakeland that would accommodate this goal; 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 SCSO due to their visibility in the City's primary gateway, ease of transportation and commuting access, and proximity to existing residential and commercial properties to support public safety; and,

WHEREAS, the BOC desires to enable the City Manager and the City Attorney 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 the City Manager and City Attorney are hereby authorized to engage in negotiations for the City's acquisition of parcels L0159 00117C, currently owned by Sukabhi and Gangaben Patel, and L0159 00542C, currently owned by Mukesh and Rita Patel and Hemali and Jitendra Patel, and that the City Manager is authorized to execute any related option contracts for said acquisitions, contingent upon ultimate approval by the Board of Commissioners.

RESOLUTION R-68-2023

AUTHORIZING THE CITY MANAGER AND CITY ATTORNEY
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 18th day of May 2023, the public welfare requiring it.

____
Josh Roman, *Mayor*

ATTEST:

____
Debra Murrell
City Recorder

Melvin Burgess
Assessor Of Property
Shelby County Government

Property Location and Owner Information

Parcel ID	L0159 00117C
Property Address	3645 CANADA RD
Municipal Jurisdiction	LAKELAND
Neighborhood Number	00406B51
Tax Map Page	98
Land Square Footage	101016
Acres	2.319
Lot Dimensions	2.32AC250X404.45 IRR
Subdivision Name	
Subdivision Lot Number	
Plat Book and Page	
Number of Improvements	1
Owner Name	PATEL SUKABHI & GANGABEN
Owner Mailing Address	3645 CANADA
Owner City/State/Zip	ARLINGTON TN 38002

Appraisal and Assessment Information

Class	COMMERCIAL
Land Appraisal	$577,600
Building Appraisal	$110,600
Total Appraisal	$688,200
Total Assessment	$275,280
Greenbelt Land Appraisal	$0
Homesite Land Appraisal	$0
Homesite Building Appraisal	$0
Greenbelt Appraisal	$0
Greenbelt Assessment	$0

Improvement/Commercial Details

Land Use	- MOTEL
Total Living Units	0
Structure Type	HOTEL/MOTEL LO RISE
Year Built	1986
Investment Grade	

Other Buildings

Card	Year Built	Length	Width	Area	Type
1	1986			25,000	PAVING ASPHALT <75,000 SQ.FT.
1	1986			2,340	PAVING CONCRETE MAT/ SLAB

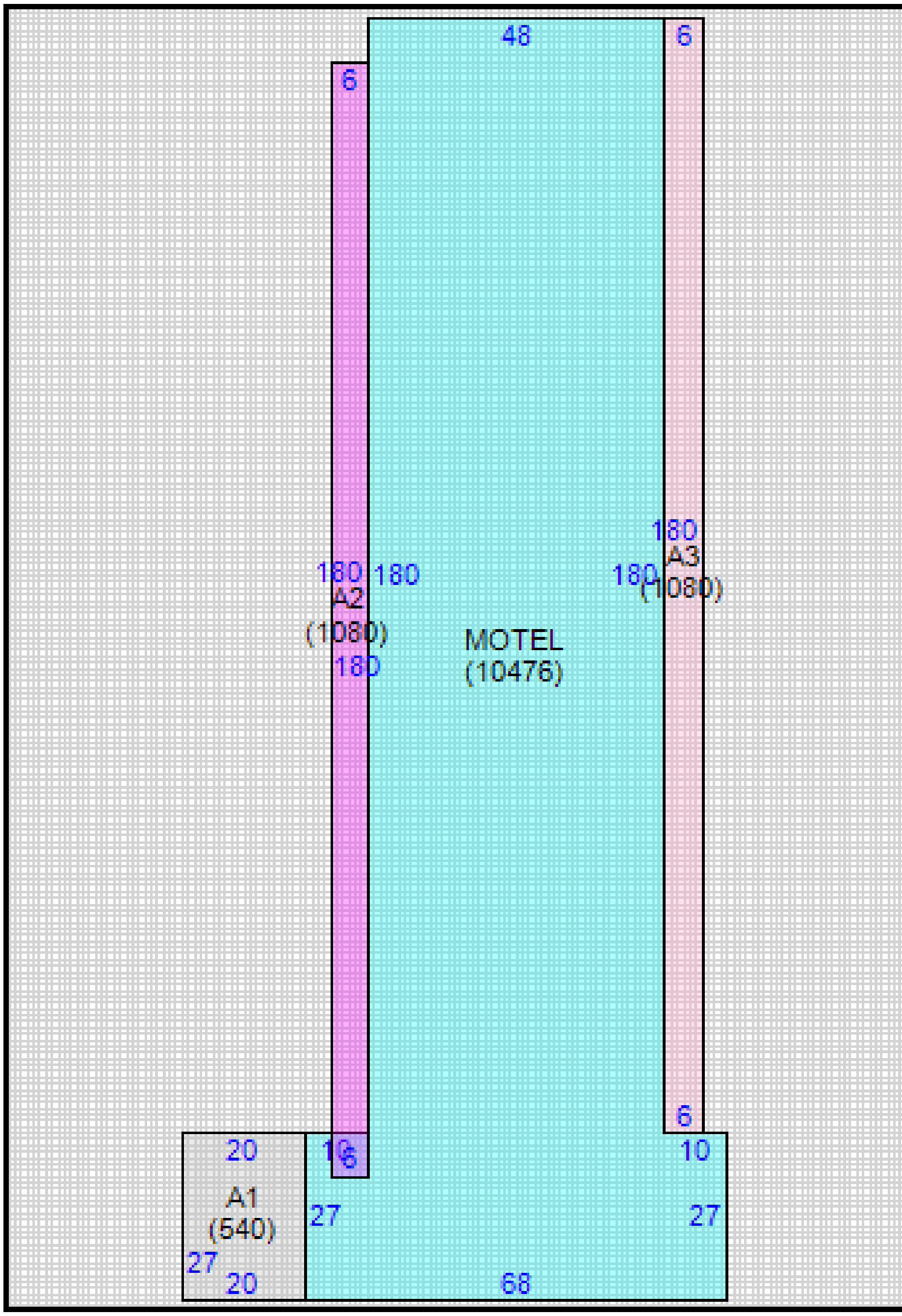
Permits

Date of Permit	Amount of Permit	Permit Number	Reason
06/23/1994	$65,000	174005	

Sales

Date of Sale	Sales Price	Deed Number	Instrument Type
09/16/1988	$60,000	AS0908	WD
04/03/1986	$9,000	X69722	WD

Sketch



Jur: 000
Parcel: L0159 00117C
Taxyr: 2023
Card: 1

Code	Description	Area
021	MOTEL	10476
CP6	CANOPY R...	1080
CP5	CANOPY O...	540
CP6	CANOPY R...	1080
PA1	PAVING AS...	25000*
PC3	PAVING C...	2340*

Melvin Burgess
Assessor Of Property
Shelby County Government

Property Location and Owner Information

Parcel ID	L0159 00542C
Property Address	0 VILLAGE CIR
Municipal Jurisdiction	LAKELAND
Neighborhood Number	00406B51
Tax Map Page	98
Land Square Footage	221437
Acres	5.0835
Lot Dimensions	368.23 X 273.76 IRR
Subdivision Name	LAKELAND VILLAGE SQUARE AREA A
Subdivision Lot Number	
Plat Book and Page	208-054
Number of Improvements	0
Owner Name	PATEL MUKESH & RITA AND HEMALI & JITENDRA PATEL
Owner Mailing Address	3645 CANADA
Owner City/State/Zip	LAKELAND TN 38002

Appraisal and Assessment Information

Class	COMMERCIAL
Land Appraisal	$499,100
Building Appraisal	$0
Total Appraisal	$499,100
Total Assessment	$199,640
Greenbelt Land Appraisal	$0
Homesite Land Appraisal	$0
Homesite Building Appraisal	$0
Greenbelt Appraisal	$0
Greenbelt Assessment	$0

Improvement/Commercial Details

Stories	
Exterior Walls	
Land Use	- VACANT LAND
Year Built	
Total Rooms	
Bedrooms	
Bathrooms	
Half Baths	
Heat	
Fuel	
Heating System	
Fireplace Masonry	
Fireplace Pre-Fab	
Ground Floor Area	
Total Living Area	
Car Parking	

Other Buildings

Card	Year Built	Length	Width	Area	Type

Permits

Date of Permit	Amount of Permit	Permit Number	Reason

Sales

Date of Sale	Sales Price	Deed Number	Instrument Type
07/03/2018	$420,000	18068053	SW
06/10/2010	$3,540,000	10060050	TD
01/13/2004	$0	04008673	QC

RESOLUTION R-69-2023

AUTHORIZING CERTIFICATES OF APPRECIATION TO BE PRESENTED TO COORDINATORS OF CERTIFIED NEIGHBORHOOD WATCH NEIGHBORHOODS

WHEREAS, the Board of Commissioners of the City of Lakeland, Tennessee (the "Board") has established "*Public Safety: Coordinate with public safety partners to determine and support facility needs, crime prevention awareness and communication, and increased presence within the City of Lakeland"* as one of its strategic goals in resolution R-24-2023; and,

WHEREAS, the Board has further promoted public safety through the adoption of the Neighborhood Watch Funds Reimbursement Policy in resolution R-47-2023; and,

WHEREAS, the Board established a Crime Prevention Neighborhood Watch Liaison via resolution R-58-2023 and appointed Commissioner Connie McCarter to the role via resolution R-59-2023; and,

WHEREAS, the Board wishes to formally recognize and show its appreciation to those coordinators who through their time, dedication, and service have worked diligently to establish or re-establish Certified Neighborhood Watch programs for crime prevention in their neighborhoods:

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the City of Lakeland, Tennessee, that a Certificate of Appreciation, in form and substance substantially as drafted in **Exhibit A** attached hereto, be presented to the coordinator or coordinators of Certified Neighborhood Watch neighborhoods upon initial certification or re-certification, said Certificate of Appreciation to be presented monthly during a regular Board of Commissioners meeting, immediately following the Shelby County Sheriff's Office report.

APPROVED AND ADOPTED by the Board of Commissioners of the City of Lakeland, Tennessee this 18TH day of May 2023, the public welfare requiring it.

____
Josh Roman, *Mayor*

ATTEST:

____
Debra Murrell
City Recorder

Certificate of Appreciation

Presented to:

[Name of Coordinator]

For dedicated and faithful service to the City of Lakeland, Tennessee, and for promoting public safety and crime prevention through the establishment of a Neighborhood Watch program for:

[Name of Neighborhood]

The City of Lakeland Board of Commissioners thanks you for your service!

Mayor Josh Roman

Vice-Mayor Wesley Wright

Commissioner Jim Atkinson

Commissioner Michele Dial

Commissioner Connie McCarter
Neighborhood Watch Liaison

City Of
LAKELAND
TENNESSEE